

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010**

**BLEWETT SKI HILL FACILITY
(Defined Portion of Areas "E" & "F")**

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Contributuions from reserves	\$ 631	\$ 1,981	\$ 631	\$ 631
Surplus (Deficit), beginning of year	-	(1,823)	-	-
	<u>631</u>	<u>158</u>	<u>631</u>	<u>631</u>
EXPENDITURES				
Administration services	31	55	31	1,815
Building	500	-	500	536
Contributions to internal services	100	103	100	103
	<u>631</u>	<u>158</u>	<u>631</u>	<u>2,454</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,823)</u>
RESERVE (Blewett Ski Hill Facility (43))				
Balance, beginning of the year		\$ 187,229		\$ 184,482
Earnings in the year		2,246		3,378
Expenditures in the year		1,981		631
Balance, end of the year		<u>\$ 187,494</u>		<u>\$ 187,229</u>
CAPITAL ASSETS				
Land		\$ 10,400		\$ 10,400
EQUITY IN CAPITAL ASSETS		<u>\$ 10,400</u>		<u>\$ 10,400</u>

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010**

SUMMIT LAKE SKI HILL

(Nakusp, New Denver, Silverton, Area "K" & Defined Portion of Area "H")

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$ 20,110	\$ 20,110	\$ 20,110	\$ 20,110
Grants	25	34	27	28
Surplus (Deficit), beginning of year	37	38	(27)	(27)
	<u>20,172</u>	<u>20,182</u>	<u>20,110</u>	<u>20,111</u>
EXPENDITURES				
Administration services (Contributions to internal services)	384	359	1,190	1,153
Internal contributions to	19,788	787	-	-
Contributions to organizations	-	18,999	18,920	18,920
	<u>20,172</u>	<u>20,145</u>	<u>20,110</u>	<u>20,073</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ 37</u>	<u>\$ -</u>	<u>\$ 38</u>

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010**

**RECREATION FACILITIES
(Defined Portion of Area "A", Riondel)**

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000
User fees	18,540	17,924	12,920	18,354
Donations	-	224	6,160	105
Contribution from other service	8,090	8,090	8,360	8,191
Rentals	6,000	4,965	3,500	6,064
Sale of material/ new debt	-	-	-	10,114
Surplus, beginning of year	20,816	27,429	22,446	28,218
	<u>106,446</u>	<u>111,632</u>	<u>106,386</u>	<u>124,046</u>
EXPENDITURES				
Administration services	6,860	6,278	4,901	6,505
Staff	15,230	14,749	19,350	4,490
Indemnities - chairman and directors	220	27	210	-
Operations	8,620	8,258	8,410	7,641
Building operations	45,100	43,069	49,081	38,675
Vehicle	1,580	1,087	1,540	1,091
Contributions to internal services	20,166	21,297	4,040	29,211
Capital expenditures	-	-	16,254	5,957
Equipment	8,670	5,536	2,600	3,047
	<u>106,446</u>	<u>100,301</u>	<u>106,386</u>	<u>96,617</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ 11,331</u>	<u>\$ -</u>	<u>\$ 27,429</u>
RESERVE (Riondel Rec Facility (38))				
Balance, beginning of the year		\$ 25,000		\$ -
Earnings in the year		398		-
Contributions in the year		16,006		25,000
Balance, end of the year		<u>\$ 41,404</u>		<u>\$ 25,000</u>
CAPITAL ASSETS				
Land		\$ 25,710		\$ 25,710
Building		197,958		197,958
Less: Accumulated amortization		(134,459)		(128,768)
Equipment		120,116		120,116
Less: Accumulated amortization		(90,680)		(84,802)
EQUITY IN CAPITAL ASSETS		<u>\$ 118,645</u>		<u>\$ 130,215</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010

YMIR COMMUNITY HALL
(Defined Portion of Area "G")

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Grants	\$ 5	\$ 6	\$ 5	\$ 5
Taxation	6,327	6,327	6,150	6,150
Surplus, beginning of year	9	9	2	2
	<u>6,341</u>	<u>6,342</u>	<u>6,157</u>	<u>6,157</u>
EXPENDITURES				
Administration services (Contribution to internal services)	94	87	317	308
Internal contributions to	259	279	-	-
Contributions to organizations	5,988	5,988	5,840	5,840
	<u>6,341</u>	<u>6,354</u>	<u>6,157</u>	<u>6,148</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ (12)</u>	<u>\$ -</u>	<u>\$ 9</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010

RECREATION FACILITIES

(Defined Portion of Area "F", North Shore Hall)

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Internal contributions	16,591	16,591	5,000	5,000
Rentals	16,000	11,501	13,500	16,431
Surplus (Deficit), beginning of year	<u>(16,591)</u>	<u>(16,592)</u>	<u>(1,005)</u>	<u>(6,005)</u>
	<u>21,000</u>	<u>16,500</u>	<u>22,495</u>	<u>20,426</u>
EXPENDITURES				
Administration services	390	365	695	373
Operations	2,000	2,701	1,000	1,978
Contributions to internal services and reserve	880	1,158	3,685	928
Building	<u>17,730</u>	<u>15,621</u>	<u>17,115</u>	<u>33,739</u>
	<u>21,000</u>	<u>19,845</u>	<u>22,495</u>	<u>37,018</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ (3,345)</u>	<u>\$ -</u>	<u>\$ (16,592)</u>
RESERVE (North Shore Hall (63))				
Balance, beginning of the year		\$ 27,238		\$ 26,919
Earnings in the year		229		319
Expenditures in the year		<u>16,591</u>		<u>-</u>
Balance, end of the year		<u>\$ 10,876</u>		<u>\$ 27,238</u>
CAPITAL ASSETS				
Land		\$ 7,220		\$ 7,220
Building		16,250		20,046
Less: Accumulated amortization		<u>(16,250)</u>		<u>(18,860)</u>
EQUITY IN CAPITAL ASSETS		<u>\$ 7,220</u>		<u>\$ 8,406</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010

RECREATION FACILITIES

(Defined Portion of Area "K", Burton Hall)

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Surplus, beginning of year	\$ 10	\$ 10	\$ -	\$ -
Taxation	5,627	5,627	5,496	5,496
	<u>5,637</u>	<u>5,637</u>	<u>5,496</u>	<u>5,496</u>
EXPENDITURES				
Administration services (Contributions to internal services)	96	89	330	320
Internal contributions to	219	289	-	-
Contributions to organizations (Contracts)	5,322	5,322	5,166	5,166
	<u>5,637</u>	<u>5,700</u>	<u>5,496</u>	<u>5,486</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ (63)</u>	<u>\$ -</u>	<u>\$ 10</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010

RECREATION FACILITIES

(Defined Portion of Area "K", Fauquier)

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$ 6,478	\$ 6,478	\$ 5,500	\$ 5,500
Surplus, beginning of year	11	11	-	-
	<u>6,489</u>	<u>6,489</u>	<u>5,500</u>	<u>5,500</u>
EXPENDITURES				
Administration services	98	92	345	334
Internal contributions to	231	290	-	-
Contributions to organizations	6,160	-	5,155	5,155
	<u>6,489</u>	<u>382</u>	<u>5,500</u>	<u>5,489</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ 6,107</u>	<u>\$ -</u>	<u>\$ 11</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010

RECREATION FACILITIES

(Defined Portion of Area "H", South Slocan Hall)

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Rentals	\$ 11,235	\$ 11,193	\$ 10,700	\$ 10,915
Surplus, beginning of year	3,794	3,811	3,838	3,838
	<u>15,029</u>	<u>15,004</u>	<u>14,538</u>	<u>14,753</u>
EXPENDITURES				
Administration services	122	99	120	101
Indemnities - chairman and directors	102	-	100	135
Operations	581	213	570	480
Building	9,476	4,487	8,929	5,397
Contributions to internal services and reserve	4,748	4,813	4,819	4,829
	<u>15,029</u>	<u>9,612</u>	<u>14,538</u>	<u>10,942</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ 5,392</u>	<u>\$ -</u>	<u>\$ 3,811</u>
RESERVE (S.Slocan School House (67))				
Balance, beginning of the year		\$ 39,050		\$ 33,933
Contributions in the year		4,503		4,579
Earnings in the year		498		538
Balance, end of the year		<u>\$ 44,051</u>		<u>\$ 39,050</u>
CAPITAL ASSETS				
Land		\$ 40,923		\$ 40,923
Building		8,563		8,563
Less: Accumulated amortization		<u>(5,031)</u>		<u>(4,817)</u>
EQUITY IN CAPITAL ASSETS		<u>\$ 44,456</u>		<u>\$ 44,670</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010

SALMO WELLNESS CENTRE

(Area "G")

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Grants	\$ -	\$ 17	\$ -	\$ -
Surplus, beginning of year	18	18	-	-
Taxation	10,624	10,624	10,660	10,660
	<u>10,642</u>	<u>10,659</u>	<u>10,660</u>	<u>10,660</u>
EXPENDITURES				
Administration services	192	180	660	642
Internal contributions to	10,450	569	-	-
Contributions to organizations	-	10,000	10,000	10,000
	<u>10,642</u>	<u>10,749</u>	<u>10,660</u>	<u>10,642</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ (90)</u>	<u>\$ -</u>	<u>\$ 18</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010

CASTLEGAR & DISTRICT YOUTH CENTRE
(Area "I" and Defined Portion of Area "J")

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Surplus, beginning of year	\$ 13	\$ 13	\$ -	\$ -
Taxation	<u>8,524</u>	<u>8,524</u>	<u>8,553</u>	<u>8,553</u>
	<u>8,537</u>	<u>8,537</u>	<u>8,553</u>	<u>8,553</u>
EXPENDITURES				
Administration	153	144	525	512
Internal contributions to	356	455	-	-
Contracts	<u>8,028</u>	<u>8,028</u>	<u>8,028</u>	<u>8,028</u>
	<u>8,537</u>	<u>8,627</u>	<u>8,553</u>	<u>8,540</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ (90)</u>	<u>\$ -</u>	<u>\$ 13</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010

CRAWFORD BAY BEACH AND HALL
(Defined Area "A")

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Surplus, beginning of year	\$ 14	\$ 14	\$ -	\$ -
Taxation	<u>17,790</u>	<u>17,790</u>	<u>17,600</u>	<u>17,600</u>
	<u>17,804</u>	<u>17,804</u>	<u>17,600</u>	<u>17,600</u>
EXPENDITURES				
Administration	153	143	525	511
Internal contributions to	576	575	-	-
Contribution to organization	<u>17,075</u>	<u>17,075</u>	<u>17,075</u>	<u>17,075</u>
	<u>17,804</u>	<u>17,793</u>	<u>17,600</u>	<u>17,586</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ -</u>	<u>\$ 14</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010

SALMO VALLEY YOUTH & COMMUNITY CENTRE
(Salmo and Area "G")

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$ 39,910	\$ 39,989	\$ 40,000	\$ 40,000
Grants	90	48	90	87
Surplus, beginning of year	5,277	5,364	92	5,459
	<u>45,277</u>	<u>45,401</u>	<u>40,182</u>	<u>45,546</u>
EXPENDITURES				
Contributions to internal services	45,277	750	750	750
Contributions to organizations (Contracts)	-	44,527	39,432	39,432
	<u>45,277</u>	<u>45,277</u>	<u>40,182</u>	<u>40,182</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ 124</u>	<u>\$ -</u>	<u>\$ 5,364</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010

T.V. SOCIETY

(New Denver, Silverton and Defined Portion of Area "H")

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$ 34,794	\$ 34,985	\$ 35,001	\$ 35,001
Grants	-	9	-	216
Surplus, beginning of year	208	219	217	217
	<u>35,002</u>	<u>35,213</u>	<u>35,218</u>	<u>35,434</u>
EXPENDITURES				
Administration services (Contribution to internal services)	12	11	765	762
Internal contributions to	34,990	751	-	-
Contribution to T.V. Society (Contracts)	-	34,239	34,453	34,453
	<u>35,002</u>	<u>35,001</u>	<u>35,218</u>	<u>35,215</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ 212</u>	<u>\$ -</u>	<u>\$ 219</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010

T.V. SOCIETY

(Slocan and Defined Portion of Electoral Area "H")

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$ 16,067	\$ 16,067	\$ 870	\$ 870
Grant	-	9	-	1
Surplus, beginning of year	14,827	14,827	15,008	15,008
	<u>30,894</u>	<u>30,903</u>	<u>15,878</u>	<u>15,879</u>
EXPENDITURES				
Administration services (Contribution to internal services)	317	269	870	1,052
Internal contributions to	30,577	778	-	-
Contracts	-	-	15,008	-
	<u>30,894</u>	<u>1,047</u>	<u>15,878</u>	<u>1,052</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ 29,856</u>	<u>\$ -</u>	<u>\$ 14,827</u>

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010**

RECREATION CENTRE

(Kaslo and Defined Portion of Area "D" - Kaslo Arena)

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$ 143,686	\$ 143,686	\$ 134,369	\$ 134,369
Grants	40,000	508	-	25,780
Donations	-	-	-	2,497
Internal contributions	-	40,000	2,070	40,000
Surplus, beginning of year	3,076	3,098	54,163	54,164
	<u>186,762</u>	<u>187,292</u>	<u>190,602</u>	<u>256,810</u>
EXPENDITURES				
Administration services (Contribution to internal services)	2,023	1,869	754	1,905
Staff expense	10,250	11,854	-	10,008
Indemnities - chairman and directors	512	-	500	112
Operations	9,000	46,120	19,070	3,452
Building	48,918	7,538	8,700	8,225
Capital expenditures	-	-	54,100	121,616
Contributions to internal services	22,139	2,129	21,460	22,376
Contracts	93,920	93,920	86,018	86,018
	<u>186,762</u>	<u>163,430</u>	<u>190,602</u>	<u>253,712</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ 23,862</u>	<u>\$ -</u>	<u>\$ 3,098</u>
RESERVE (PARKLAND AREA D)				
Balance, beginning of the year		\$ 40,727		\$ 20,294
Contributions in the year		-		20,000
Earnings in the year		291		433
Balance, end of the year		<u>\$ 41,018</u>		<u>\$ 40,727</u>
CAPITAL ASSETS				
Land		\$ 385,000		\$ 385,000
Engineering Structures - General		156,435		-
Less: Accumulated amortization		(1,564)		-
Work In Process		-		121,616
EQUITY IN CAPITAL ASSETS		<u>\$ 539,871</u>		<u>\$ 506,616</u>

*In 2009, Kaslo Regional Park and Recreation Commission No. 2 was consolidated into Kaslo Recreation Centre

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010

CASTLEGAR AND DISTRICT COMMUNITY COMPLEX
(Castlegar and Areas "I" & "J")

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$1,453,422	\$1,453,422	\$1,411,705	\$1,411,705
Grants	710,956	513,843	74,950	548,001
User fees	325,500	327,550	320,500	349,826
Donations	-	30,000	-	285,841
Interest	-	124	-	-
Sale of material or new debt	-	996	-	-
Internal Contributions	140,095	28,640	-	11,852
Recoveries - deposit refunds	-	4,728	-	4,082
Surplus, beginning of year	256,066	211,870	133,001	136,619
	<u>2,886,039</u>	<u>2,571,173</u>	<u>1,940,156</u>	<u>2,747,926</u>
EXPENDITURES				
Administration services	125,475	105,388	83,313	103,064
Staff expense	679,755	677,257	680,440	727,205
Indemnities - chairman and directors	750	1,456	750	446
Operations	439,000	436,059	391,800	355,847
Contribution to internal services and reserves	39,208	39,208	190,653	173,156
Building	245,700	283,893	253,500	225,033
Vehicle	8,000	2,719	12,000	7,560
Equipment	55,000	44,836	52,000	2,349
Capital expenditures	865,186	680,599	220,700	891,709
Internal contributions to	234,370	234,408	-	-
Amortization	140,095	-	-	-
Contracts	53,500	53,195	55,000	49,687
	<u>2,886,039</u>	<u>2,559,018</u>	<u>1,940,156</u>	<u>2,536,056</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ 12,155</u>	<u>\$ -</u>	<u>\$ 211,870</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010

CASTLEGAR AND DISTRICT COMMUNITY COMPLEX
(Castlegar and Areas "I" & "J")

	2010 Actual	2009 Actual
RESERVE (Castlegar Complex (54))		
Balance, beginning of the year	\$ 327,223	\$ 236,864
Contributions in the year	151,000	88,000
Earnings in the year	4,856	2,359
	<u>483,079</u>	<u>327,223</u>
RESERVE (Union Emp. Unused Sick Time(60))		
Balance, beginning of the year	12,894	10,768
Contributions in the year	15,750	1,750
Earnings in the year	86	376
Expenditures in the year	27,287	-
	<u>1,443</u>	<u>12,894</u>
RESERVE (Regional Parks (50))		
Balance, beginning of the year	28,291	27,786
Earnings in the year	398	505
	<u>28,689</u>	<u>28,291</u>
TOTAL RESERVES	<u>\$ 513,211</u>	<u>\$ 368,408</u>
CAPITAL ASSETS		
Land	\$ 560,397	\$ 560,397
Building	4,649,212	4,508,212
Less: Accumulated amortization	(2,772,667)	(2,666,909)
Equipment	572,373	439,779
Less: Accumulated amortization	(327,845)	(260,853)
Engineering Structures - General	1,569,226	230,745
Less: Accumulated amortization	(99,914)	(74,992)
Paving	69,806	69,806
Less: Accumulated amortization	(52,988)	(48,769)
Equipment under capital lease	23,356	155,950
Less: Accumulated amortization	(15,181)	(45,994)
MFA capital lease obligations	(7,875)	(38,354)
Work In Process	-	817,258
EQUITY IN CAPITAL ASSETS	<u>\$4,167,900</u>	<u>\$3,646,275</u>

**In 2008, Recreation Commission No. 1, Pioneer Arena, and Regional Parks - Castlegar and Areas "I" & "J" was consolidated into Castlegar and District Community Complex.*

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010**

**NAKUSP AND DISTRICT RECREATION CENTRE
(Nakusp and Defined Portion of Area "K")**

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$ 234,275	\$ 234,275	\$ 230,125	\$ 230,125
Surplus (Deficit), beginning of year	-	294	(360)	(360)
	<u>234,275</u>	<u>234,569</u>	<u>229,765</u>	<u>229,765</u>
EXPENDITURES				
Administration	3,519	2,988	3,645	3,043
Contribution to internal services	230,756	1,058	750	1,058
Contracts	-	230,006	225,370	225,370
	<u>234,275</u>	<u>234,052</u>	<u>229,765</u>	<u>229,471</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ 517</u>	<u>\$ -</u>	<u>\$ 294</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010

CRESTON AND DISTRICT COMMUNITY COMPLEX
(Creston, Area "B" and Defined Portion of Areas "A" & "C")

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$3,163,072	\$ 3,163,072	\$3,042,671	\$ 3,042,671
Grants	5,000	18,040	110,000	113,256
Donations	2,500	5,761	2,500	2,376
User fees	335,675	327,962	132,000	136,106
Contributions	2,907,004	28,130	-	404
Recoveries	6,500	4,459	10,000	2,836
Sale of material/new debt	-	11,416	110,000	-
Rentals	195,440	161,586	160,259	166,368
Surplus, beginning of year	200,000	124,552	122,769	128,652
	<u>6,815,191</u>	<u>3,844,978</u>	<u>3,690,199</u>	<u>3,592,669</u>
EXPENDITURES				
Administration services	83,940	111,379	76,938	76,335
Staff expense	1,070,996	970,975	837,955	729,534
Indemnities - chairman and directors	1,000	1,757	1,000	1,256
Operations	80,927	77,345	64,122	49,610
Building	3,109,610	469,700	458,290	312,925
Vehicle	7,000	6,011	6,500	3,459
Capital	330,844	183,392	-	-
Internal contributions to	57,907	86,037	-	-
Amortization	114,666	-	-	-
Equipment	-	-	12,000	9,759
MFA Debt Services	1,733,525	1,074,574	1,733,525	826,852
Contributions to capital fund	-	-	278,000	906,193
Contributions to internal services	53,674	53,674	86,869	467,109
Contracts	171,102	145,654	135,000	85,085
	<u>6,815,191</u>	<u>3,180,498</u>	<u>3,690,199</u>	<u>3,468,117</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ 664,480</u>	<u>\$ -</u>	<u>\$ 124,552</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010

CRESTON AND DISTRICT COMMUNITY COMPLEX
(Creston, Area "B" and Defined Portion of Areas "A" & "C")

	2010 Actual	2009 Actual
RESERVE (Creston Rec Complex (77))		
Balance, beginning of the year	\$ 422,512	\$ 414,973
Earnings in the year	5,095	7,539
Balance, end of the year	<u>427,607</u>	<u>422,512</u>
RESERVE (Creston Aquatic Climbing Wall (82))		
Contributions in the year	28,130	-
Earnings in the year	170	-
Balance, end of the year	<u>28,300</u>	<u>-</u>
RESERVE (Creston Rec Complex)		
Balance, beginning of the year	3,776,362	11,729,059
Contributions in the year	280,000	1,037,949
Earnings in the year	35,995	1,381,852
Capital expenditures - work in process	1,862,126	10,372,498
Balance, end of the year	<u>2,230,231</u>	<u>3,776,362</u>
TOTAL RESERVES	<u>\$ 2,686,138</u>	<u>\$ 4,198,874</u>
CAPITAL ASSETS		
Land	\$ 118,757	\$ 118,757
Building	26,736,007	3,100,116
Less: Accumulated amortization	(2,373,661)	(1,685,470)
Equipment	129,620	102,624
Less: Accumulated amortization	(64,885)	(58,532)
Paving	13,112	13,112
Less: Accumulated amortization	(2,786)	(2,458)
MFA Debt (net of actuarial accrual)	(17,957,753)	(10,709,656)
Equipment under capital lease	85,916	112,912
Less: Accumulated amortization	(40,810)	(36,514)
MFA capital lease obligations	(4,300)	(13,290)
Work in Process	33,029	14,218,801
EQUITY IN CAPITAL ASSETS	<u>\$ 6,672,245</u>	<u>\$ 5,160,400</u>

*In 2007, Recreation Commission No. 3 was consolidated into Creston and District Community Complex.

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010**

**SWIMMING POOL
(Salmo and Area "G")**

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$ 30,040	\$ 30,148	\$ 29,227	\$ 29,227
Grants	-	27	125	122
Surplus (Deficit), beginning of year	(78)	44	(21)	(21)
	<u>29,962</u>	<u>30,219</u>	<u>29,331</u>	<u>29,328</u>
EXPENDITURES				
Administration services	591	485	591	494
Contributions to internal services	29,371	800	750	800
Contribution to organization (Contracts)	-	28,621	27,990	27,990
	<u>29,962</u>	<u>29,906</u>	<u>29,331</u>	<u>29,284</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ 313</u>	<u>\$ -</u>	<u>\$ 44</u>

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010**

**NELSON AND DISTRICT COMMUNITY COMPLEX
(Nelson, Area "F" and Defined Portion of Area "E")**

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$2,500,000	\$2,500,000	\$2,376,178	\$2,376,178
Grants	237,028	51,407	487,200	98,060
Local government participation	20,000	-	-	-
User fees	951,492	1,023,568	879,319	918,592
Sale of material or new debt	-	9,073	-	-
Internal contributions	402,291	-	50,000	4,795
Recoveries	242,550	245,734	20,350	231,388
Rentals	263,600	225,009	258,950	256,254
Surplus (Deficit), beginning of year	-	(256,795)	(12,635)	(286,384)
	<u>4,616,961</u>	<u>3,797,996</u>	<u>4,059,362</u>	<u>3,598,883</u>
EXPENDITURES				
Administration services	173,135	183,678	174,517	179,897
Staff	1,866,576	1,828,890	1,770,086	1,892,109
Indemnities - chairman and directors	250	491	200	408
Operations	117,482	117,190	111,402	92,310
Building	445,898	499,035	446,472	465,695
Vehicle	4,288	4,200	-	242
Equipment	36,115	40,987	62,018	42,142
Contributions to internal services	52,996	52,996	310,916	175,886
Internal contributions to	376,285	166,362	-	-
MFA Debt Service	786,961	726,178	723,237	726,564
Capital expenditures	300,873	26,386	395,400	128,303
Amortization	402,291	-	-	-
Contracts	53,811	176,760	65,114	152,123
	<u>4,616,961</u>	<u>3,823,152</u>	<u>4,059,362</u>	<u>3,855,679</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ (25,156)</u>	<u>\$ -</u>	<u>\$ (256,796)</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010

NELSON AND DISTRICT COMMUNITY COMPLEX
(Nelson, Area "F" and Defined Portion of Area "E")

	2010 Actual	2009 Actual
RESERVE (Nelson Facility Reserve (46))		
Balance, beginning of the year	\$ 20,418	\$ 20,054
Earnings in the year	<u>247</u>	<u>364</u>
Balance, end of the year	<u>20,665</u>	<u>20,418</u>
RESERVE (Nelson Facility Reserve (76))		
Balance, beginning of the year	37,219	48,370
Contributions in the year	963	6,181
Earnings in the year	361	563
Expenditures in the year	<u>15,600</u>	<u>17,895</u>
Balance, end of the year	<u>22,943</u>	<u>37,219</u>
TOTAL RESERVES	<u><u>\$ 43,609</u></u>	<u><u>\$ 57,637</u></u>
 CAPITAL ASSETS		
Land	\$1,539,900	\$1,539,900
Building	15,257,115	15,257,115
Less: Accumulated amortization	(2,840,565)	(2,458,788)
Equipment	259,442	216,083
Less: Accumulated amortization	(78,046)	(61,918)
Paving	78,000	78,000
Less: Accumulated amortization	(8,775)	(6,825)
MFA Debt (net of actuarial accrual)	(8,825,076)	(9,106,760)
Equipment under capital lease	70,236	75,886
Less: Accumulated amortization	(21,607)	(15,224)
MFA capital lease obligations	(27,431)	(47,104)
Work in Process	<u>68,389</u>	<u>65,194</u>
EQUITY IN CAPITAL ASSETS	<u><u>\$5,471,581</u></u>	<u><u>\$5,535,559</u></u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010

CASTLEGAR AND DISTRICT AQUATIC AND FITNESS CENTRE
(Castlegar, Area "J" and Defined Portion of Area "I")

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$ 650,538	\$ 650,538	\$ 633,611	\$ 633,611
Grants	50,258	50,348	72,500	21,855
User fees	325,000	376,562	325,000	320,204
Internal contributions from	181,195	-	-	-
Surplus, beginning of year	86,499	111,453	57,504	59,042
	<u>1,293,490</u>	<u>1,188,901</u>	<u>1,088,615</u>	<u>1,034,712</u>
EXPENDITURES				
Administration services	29,900	31,136	29,500	30,976
Staff	582,502	544,854	528,650	519,831
Indemnities - chairman and directors	250	170	250	-
Operations	21,500	13,655	18,500	17,845
Building operations	174,500	196,796	190,250	214,005
Equipment operations	10,000	10,878	25,000	2,426
Capital expenditures	292,000	115,006	194,000	43,211
Contributions to internal services and reserves	7,663	7,663	102,465	94,965
Internal contributions to	99,980	99,980	-	-
Amortization	69,195	-	-	-
Contracts	6,000	-	-	-
	<u>1,293,490</u>	<u>1,020,139</u>	<u>1,088,615</u>	<u>923,259</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ 168,762</u>	<u>\$ -</u>	<u>\$ 111,453</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010

CASTLEGAR AND DISTRICT AQUATIC AND FITNESS CENTRE
(Castlegar, Area "J" and Defined Portion of Area "I")

	2010 Actual	2009 Actual
RESERVE (Castlegar Aquatic Reserve (70))		
Balance, beginning of the year	\$ 613,686	\$ 554,044
Contributions in the year	70,000	58,482
Earnings in the year	8,545	1,160
	<u>\$ 692,231</u>	<u>\$ 613,686</u>
 CAPITAL ASSETS		
Building	\$2,743,151	\$2,588,171
Less: Accumulated amortization	(1,289,146)	(1,220,567)
Equipment	92,238	82,860
Less: Accumulated amortization	(69,720)	(60,310)
Engineering Structures - General	34,594	34,594
Less: Accumulated amortization	(28,540)	(26,810)
 Equipment under capital lease	56,380	65,758
Less: Accumulated amortization	(12,989)	(13,340)
MFA capital lease obligations	(24,608)	(33,546)
Work in Process	-	39,109
	<u>\$1,501,361</u>	<u>\$1,455,919</u>
 EQUITY IN CAPITAL ASSETS		

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010**

RECREATION COMMISSION NO. 4

(Nakusp and Defined Portion of Area "K")

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500
Grants	-	14,158	-	4
Interest	-	1	-	2
User fees	5,846	-	5,676	3,460
Surplus, beginning of year	2,443	2,447	9,275	9,275
	<u>30,789</u>	<u>39,106</u>	<u>37,451</u>	<u>35,241</u>
EXPENDITURES				
Administration services	695	543	872	552
Indemnities - chairman and directors	1,000	664	550	930
Staff expenses	7,000	6,492	7,600	5,188
Operations	4,000	1,461	2,600	1,764
Capital expenditures	-	-	6,409	-
Contributions to internal services	18,094	6,326	1,320	1,376
Contributions to organization (Contracts)	-	11,679	18,100	22,984
	<u>30,789</u>	<u>27,165</u>	<u>37,451</u>	<u>32,794</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ 11,941</u>	<u>\$ -</u>	<u>\$ 2,447</u>
RESERVE (PARKLANDS AREA K)				
Balance, beginning of the year		\$ 33,758		\$ 33,156
Earnings in the year		<u>475</u>		<u>602</u>
Balance, end of the year		<u>\$ 34,233</u>		<u>\$ 33,758</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010

RECREATION COMMISSION NO. 6
(New Denver, Silverton, and Defined Portion of Area "H")

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$ 16,748	\$ 16,748	\$ 16,749	\$ 16,749
Grants	-	76	-	82
Interest	-	4	-	3
User fees	3,000	3,819	3,000	2,828
Surplus, beginning of year	1,480	1,418	8,873	8,873
	<u>21,228</u>	<u>22,065</u>	<u>28,622</u>	<u>28,535</u>
EXPENDITURES				
Administration services	1,738	1,904	1,752	1,680
Staff expenses	1,000	1,782	1,020	819
Operations	4,660	5,550	6,700	8,097
Contributions to internal services	13,830	7,681	850	886
Contributuion to organizations	-	8,981	18,300	15,635
	<u>21,228</u>	<u>25,898</u>	<u>28,622</u>	<u>27,117</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ (3,833)</u>	<u>\$ -</u>	<u>\$ 1,418</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010

RECREATION COMMISSION NO. 7

(Salmo and Area "G")

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$ 55,938	\$ 56,098	\$ 54,841	\$ 54,841
Grants	1,200	58	170	182
Donations	-	-	900	1,400
Internal contributions	-	-	-	1,000
Interest	-	18	-	12
User fees	20,000	28,423	22,000	20,683
Surplus, beginning of year	19,065	19,247	10,901	10,901
	<u>96,203</u>	<u>103,844</u>	<u>88,812</u>	<u>89,019</u>
EXPENDITURES				
Administration services	2,161	3,843	2,172	5,042
Staff expenses	50,700	41,485	48,200	35,589
Indemnities - chairman and directors	200	-	200	-
Operations	14,902	4,174	8,500	3,906
Equipment	3,800	167	13,000	10,032
Capital	6,000	5,555	-	-
Contributions to internal services	18,440	4,139	2,340	3,303
Contributuion to organizations	-	10,400	14,400	11,900
	<u>96,203</u>	<u>69,763</u>	<u>88,812</u>	<u>69,772</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ 34,081</u>	<u>\$ -</u>	<u>\$ 19,247</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010

RECREATION COMMISSION NO. 8
(Slocan and Defined Portion of Area "H")

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$ 88,601	\$ 88,601	\$ 81,628	\$ 81,628
Grants	2,943	3,033	10,398	15,927
Donations	-	-	1,905	-
Interest	-	47	-	44
User fees	62,000	52,674	52,000	64,078
Internal contributions	-	-	-	201
Recoveries	4,284	4,448	4,200	4,239
Surplus (Deficit), beginning of year	4,072	4,141	7,278	8,704
	<u>161,900</u>	<u>152,944</u>	<u>157,409</u>	<u>174,821</u>
EXPENDITURES				
Administration services	14,885	13,017	14,742	15,962
Indemnities - chairman and directors	150	41	150	3
Staff expenses	94,334	107,706	82,395	91,766
Operations	34,984	15,048	41,598	45,670
Building	6,108	6,108	5,820	5,850
Equipment	2,045	692	7,134	3,043
Contribution to own operations	2,784	2,784	-	-
Contributions to internal services	6,610	7,286	5,570	5,806
Contribution to organizations	-	1,230	-	2,580
	<u>161,900</u>	<u>153,912</u>	<u>157,409</u>	<u>170,680</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ (968)</u>	<u>\$ -</u>	<u>\$ 4,141</u>
CAPITAL ASSETS				
Land		<u>\$ 52,308</u>		<u>\$ 52,308</u>
EQUITY IN CAPITAL ASSETS		<u>\$ 52,308</u>		<u>\$ 52,308</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010

RECREATION COMMISSION NO. 9

(Defined Portion of Area "A")

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$ 24,000	\$ 24,000	\$ -	\$ 24,000
Surplus, beginning of year	1,472	1,473	-	22,218
	<u>25,472</u>	<u>25,473</u>	<u>-</u>	<u>46,218</u>
EXPENDITURES				
Administration services	625	237	-	713
Indemnities - chairman and directors	200	35	-	-
Staff expenses	2,650	-	-	-
Contributions to internal services	21,997	11,569	-	102
Contribution to organizations	-	13,080	-	43,930
	<u>25,472</u>	<u>24,921</u>	<u>-</u>	<u>44,745</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ 552</u>	<u>\$ -</u>	<u>\$ 1,473</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
 STATEMENT OF REVENUE AND EXPENDITURE
 FOR THE YEAR ENDED DECEMBER 31, 2010

RECREATION COMMISSION NO. 10
 (Defined Portion of Area "E")

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Internal contributions	\$ -	\$ -	\$ -	\$ 1,564
Surplus (Deficit), beginning of year	-	-	-	(1,564)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Administration services	-	-	-	-
Operations	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
AS AT DECEMBER 31, 2010
TRANSIT UTILITY OPERATING
PARATRANSIT SERVICES
NELSON AND AREA

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$ 54,271	\$ 54,281	\$ 44,353	\$ 44,353
User fees	12,158	10,387	11,961	11,233
Grants and assistance	86,268	91,113	78,318	80,287
Surplus, beginning of year	(1,851)	(1,843)	3,172	3,172
	<u>150,846</u>	<u>153,938</u>	<u>137,804</u>	<u>139,045</u>
EXPENDITURES				
Administration services	17,054	15,343	9,456	13,863
Transit facility operating expenses	131,682	140,335	126,348	124,950
Internal Contributions	2,110	2,136	2,000	2,076
	<u>150,846</u>	<u>157,814</u>	<u>137,804</u>	<u>140,889</u>
Excess of revenue over expenditure (Statement "U")	<u>\$ -</u>	<u>\$ (3,876)</u>	<u>\$ -</u>	<u>\$ (1,843)</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE

AS AT DECEMBER 31, 2010

TRANSIT UTILITY OPERATING

CASTLEGAR
AND AREA

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$ 201,407	\$ 201,407	\$ 222,032	\$ 222,032
User fees	60,646	63,820	82,532	60,845
Grants and assistance	-	-	271,766	206,072
Public Transit Program Grant	217,137	227,366	93,209	93,209
Surplus (Deficit), beginning of year	52,310	53,290	16,316	17,655
	<u>531,500</u>	<u>545,883</u>	<u>685,855</u>	<u>599,813</u>
EXPENDITURES				
Administration services	97,757	48,972	34,458	42,668
Capital/Equipment - Public Transit Program	-	-	93,209	91,418
Transit facility operating expenses	431,693	473,266	556,188	408,509
Internal contributions - Public Transit Program	-	-	-	1,791
Internal Contributions	2,050	2,137	2,000	2,137
	<u>531,500</u>	<u>524,375</u>	<u>685,855</u>	<u>546,523</u>
Excess of (expenditure over revenue) (Statement "S")	<u>\$ -</u>	<u>\$ 21,508</u>	<u>\$ -</u>	<u>\$ 53,290</u>
CAPITAL ASSETS				
Land				
Bus Shelters		\$ 91,417		\$ 91,417
Less: Accumulated amortization		<u>(6,856)</u>		<u>(2,285)</u>
EQUITY IN CAPITAL ASSETS		<u>\$ 84,561</u>		<u>\$ 89,132</u>

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE**

AS AT DECEMBER 31, 2010

**TRANSIT UTILITY OPERATING
CRESTON
AND AREA**

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$ 114,082	\$ 114,082	\$ 114,143	\$ 114,143
User fees	31,311	28,486	32,064	30,098
Internal Contributions From Community Transit agreement EKRHD	60,000	-	-	-
Grants and assistance	-	-	60,000	60,000
Public Transit Program Grant	149,747	192,678	130,499	138,842
Surplus (Deficit), beginning of year	14,976	14,976	-	37,032
	<u>370,116</u>	<u>350,221</u>	<u>374,398</u>	<u>377,173</u>
EXPENDITURES				
Administration services	49,083	37,152	24,344	30,761
Capital/Equipment - Public Transit Program	-	-	37,032	35,053
Transit facility operating expenses	318,983	310,579	310,972	292,292
Internal contributions - Public Transit Program	-	-	-	1,979
Internal Contributions	2,050	2,112	2,050	2,112
	<u>370,116</u>	<u>349,843</u>	<u>374,398</u>	<u>362,197</u>
Excess of (expenditure over revenue) (Statement "S")	<u>\$ -</u>	<u>\$ 379</u>	<u>\$ -</u>	<u>\$ 14,976</u>
CAPITAL ASSETS				
Bus Shelters		\$ 35,053		\$ 35,053
Less: Accumulated amortization		<u>(2,629)</u>		<u>(876)</u>
EQUITY IN CAPITAL ASSETS		<u>\$ 32,424</u>		<u>\$ 34,177</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
AS AT DECEMBER 31, 2010
TRANSIT UTILITY OPERATING
PARATRANSIT SERVICES
KASLO AND AREA

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$ 22,765	\$ 22,765	\$ 12,779	\$ 12,779
User fees	4,996	6,421	5,099	7,793
Grants and assistance	28,865	28,965	25,424	25,575
Internal Grant - Community Works	10,000	10,000	-	5,528
Surplus (Deficit), beginning of year	(1,587)	(1,586)	4,001	4,000
	<u>65,039</u>	<u>66,565</u>	<u>47,303</u>	<u>55,676</u>
EXPENDITURES				
Administration services	5,859	7,696	3,588	4,535
Transit facility operating expenses	57,130	55,361	41,715	50,668
Internal contributions	2,050	2,059	2,000	2,059
	<u>65,039</u>	<u>65,116</u>	<u>47,303</u>	<u>57,262</u>
Excess of revenue over expenditure (Statement "W")	<u>\$ -</u>	<u>\$ 1,449</u>	<u>\$ -</u>	<u>\$ (1,586)</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE

AS AT DECEMBER 31, 2010

TRANSIT UTILITY OPERATING

PARATRANSIT SERVICES

NAKUSP
AND AREA

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$ 61,700	\$ 61,700	\$ 60,326	\$ 60,326
User fees	14,853	14,084	15,004	14,586
Grants and assistance	73,305	70,586	68,160	70,957
Surplus, beginning of year	1,429	1,430	341	342
	<u>151,287</u>	<u>147,800</u>	<u>143,831</u>	<u>146,211</u>
EXPENDITURES				
Administration services	15,260	16,443	9,378	11,917
Transit facility operating expenses	133,917	125,730	132,453	130,790
Internal Contributions	2,110	2,135	2,000	2,075
	<u>151,287</u>	<u>144,308</u>	<u>143,831</u>	<u>144,782</u>
Excess of revenue over expenditure (Statement "U")	<u>\$ -</u>	<u>\$ 3,492</u>	<u>\$ -</u>	<u>\$ 1,430</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
AS AT DECEMBER 31, 2010
TRANSIT UTILITY OPERATING
PARATRANSIT SERVICES
NORTH SHORE AND SLOCAN VALLEY

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$ 282,115	\$ 282,115	\$ 282,117	\$ 282,117
User fees	139,270	128,394	142,306	125,272
Grants and assistance	378,744	387,698	317,993	318,150
Public Transit Program Grant	-	-	58,184	-
Surplus (Deficit), beginning of year	5,832	5,832	(24,834)	(24,863)
	<u>805,961</u>	<u>804,039</u>	<u>775,766</u>	<u>700,677</u>
EXPENDITURES				
Administration services	69,605	70,407	57,483	62,098
Equipment/Shelters - Public Transit Program	58,184	58,184	58,184	-
Transit facility operating expenses	674,072	677,151	656,099	628,522
Internal contributions	4,100	4,225	4,000	4,225
	<u>805,961</u>	<u>809,967</u>	<u>775,766</u>	<u>694,844</u>
Excess of revenue over expenditure (Statement "W")	<u>\$ -</u>	<u>\$ (5,928)</u>	<u>\$ -</u>	<u>\$ 5,832</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE

AS AT DECEMBER 31, 2010

TRANSIT UTILITY OPERATING

PARATRANSIT SERVICES

KOOTENAY LAKE WEST

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$ 65,126	\$ 65,132	\$ 65,125	\$ 65,125
User fees	33,566	31,440	34,745	35,650
Grants from Interior Health Authority	207,269	211,606	134,901	134,900
Grants and assistance	-	-	4,537	43,084
Public Transit Program Grant	-	-	-	20,416
Internal contribution-Public Transit Grant	-	-	-	3,770
Surplus, beginning of year	22,276	22,344	64,402	12,022
	<u>\$ 328,237</u>	<u>\$ 330,522</u>	<u>\$ 303,710</u>	<u>\$ 314,966</u>
EXPENDITURES				
Administration services	51,351	52,116	45,749	47,266
Equipment/Shelters - Public Transit Program	-	-	28,200	24,186
Capital	7,784	7,784	-	-
Transit facility operating expenses	266,992	241,247	227,711	219,070
Internal contributions	2,110	2,161	2,050	2,101
	<u>328,237</u>	<u>303,308</u>	<u>303,710</u>	<u>292,622</u>
Excess of revenue over expenditure (Statement "W")	<u>\$ -</u>	<u>\$ 27,214</u>	<u>\$ -</u>	<u>\$ 22,344</u>
CAPITAL ASSETS				
Bus Shelters		\$ 31,970		\$ -
Less: Accumulated amortization		(799)		-
Work in Process		-		24,186
EQUITY IN CAPITAL ASSETS		<u>\$ 31,171</u>		<u>\$ 24,186</u>

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010**

AIRPORT

(Creston and Areas "B" & "C")

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$ 130,000	\$ 130,000	\$ 120,000	\$ 120,000
Grant in lieu of taxes	-	379	-	261
Surplus, beginning of year	427	476	-	215
	<u>130,427</u>	<u>130,855</u>	<u>120,000</u>	<u>120,476</u>
EXPENDITURES				
Administration services (Contribution to internal services)	130,427	750	750	750
Contribution to organizations	-	129,677	119,250	119,250
	<u>130,427</u>	<u>130,427</u>	<u>120,000</u>	<u>120,000</u>
Excess of revenue over expenditure (Statement "E")	<u>\$ -</u>	<u>\$ 428</u>	<u>\$ -</u>	<u>\$ 476</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010
WATER UTILITY OPERATING
RIONDEL

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Rates and charges, including interest and penalties	\$ 45,000	\$ 45,124	\$ 43,150	\$ 45,951
Taxation	47,200	48,211	47,200	47,200
Discretionary grant	95,000	-	15,000	-
Internal Contributions From	180,000	-	-	-
Sale of Material or New Debt	250,000	-	-	-
Contribution from capital funds	-	-	180,000	8,392
Water facilities grant	-	-	390,000	-
Surplus, beginning of year	12,261	16,332	-	-
	<u>629,461</u>	<u>109,667</u>	<u>675,350</u>	<u>101,543</u>
EXPENDITURES				
Staff expenses	9,500	3,967	9,500	29,575
Administration services	3,550	1,902	3,410	1,405
Engineering Services	-	-	18,140	18,142
Capital expenditure	525,000	2,378	585,000	10,724
Contribution to General Capital fund	-	-	5,750	-
Operation and maintenance of system	41,100	30,807	40,800	20,108
Equipment operating	7,500	2,660	7,500	-
Vehicle	500	353	500	371
Internal contributions	42,311	43,098	4,750	4,887
	<u>629,461</u>	<u>85,165</u>	<u>675,350</u>	<u>85,211</u>
Excess of revenue of expenditure (Statement "I")	<u>\$ -</u>	<u>\$ 24,502</u>	<u>\$ -</u>	<u>\$ 16,332</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
 STATEMENT OF REVENUE AND EXPENDITURE
 FOR THE YEAR ENDED DECEMBER 31, 2010
 WATER UTILITY OPERATING
 RIONDEL

	2010 Actual	2009 Actual
WATER RESERVE		
Opening balance	\$ 183,214	\$ 179,945
Contributions from utility operating fund	-	-
Proceeds on sale of equipment (net)	-	-
Interest earned	2,209	3,269
Closing balance	<u>185,423</u>	<u>183,214</u>
WATER CAPITAL UTILITY RESERVE		
Opening balance	(101)	935
Contributions from utility operating fund	-	10,724
Interest earned	37,786	2,589
Expenditures	-	14,349
Closing balance	<u>37,685</u>	<u>(101)</u>
TOTAL RESERVES	<u>\$ 223,107</u>	<u>\$ 183,113</u>
CAPITAL ASSETS		
Equipment	\$ 19,033	\$ 19,033
Less: Accumulated amortization	(2,510)	(1,587)
Engineering structures - Water	562,157	562,157
Less: Accumulated amortization	(338,787)	(326,318)
Work In Process	10,769	8,392
EQUITY IN CAPITAL ASSETS	<u>\$ 250,663</u>	<u>\$ 261,677</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
 STATEMENT OF REVENUE AND EXPENDITURE
 FOR THE YEAR ENDED DECEMBER 31, 2010
 WATER UTILITY OPERATING
 SANCA PARK

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Rates and charges, including interest and penalties	\$ 7,590	\$ 10,890	\$ 7,460	\$ 7,833
Taxation	1,550	1,600	1,550	1,550
Internal Contributions From Surplus, beginning of year	7,121 (4,685)	- (4,707)	- -	- 166
	<u>11,576</u>	<u>7,783</u>	<u>9,010</u>	<u>9,549</u>
EXPENDITURES				
Staff expenses	-	63	-	3,076
Directors	50	41	-	-
Administration services	860	93	860	-
Engineering Services	-	-	2,630	2,632
Water commission expenses	-	-	50	-
Operation and maintenance of system	2,350	1,914	2,350	186
Equipment operating	2,440	597	2,440	6,969
Amortization	2,436	-	-	-
Internal contributions	3,440	3,545	680	1,393
	<u>11,576</u>	<u>6,254</u>	<u>9,010</u>	<u>14,256</u>
Excess of revenue of expenditure (Statement "I")	<u>\$ -</u>	<u>\$ 1,529</u>	<u>\$ -</u>	<u>\$ (4,707)</u>
 WATER CAPITAL UTILITY RESERVE				
Opening balance		\$ 48,903		\$ 48,030
Contributions from utility operating fund		-		-
Interest earned		3,366		873
Expenditures		-		-
Closing balance		<u>\$ 52,269</u>		<u>\$ 48,903</u>
 CAPITAL ASSETS				
Engineering structures - Water		\$ 121,812		\$ 121,812
Less: Accumulated amortization		(74,506)		(72,070)
Work In Process		-		-
EQUITY IN CAPITAL ASSETS		<u>\$ 47,306</u>		<u>\$ 49,742</u>

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010
WATER UTILITY OPERATING**

LISTER

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Rates and charges, including interest and penalties	\$ 49,100	\$ 48,536	\$ 39,280	\$ 40,582
Contributions from Utility Capital	460,751	113,280	-	-
Water facilities grant	250,000	-	-	-
Surplus, beginning of year	6,445	5,946	3,046	3,046
	<u>766,296</u>	<u>167,762</u>	<u>42,326</u>	<u>43,629</u>
EXPENDITURES				
Staff expenses	-	-	-	-
Administration services	1,160	411	1,160	645
Directors	500	11	500	-
Contribution to Water Utility Capital Fund	-	-	2,866	2,866
Contribution to Engineering services	-	-	14,460	14,100
Capital expenditures	-	121,036	-	-
Operation and maintenance of system	700	711	700	1,855
Equipment	704,440	150	4,440	-
Amortization	10,751	-	-	-
Internal contributions	48,745	49,212	18,200	18,217
	<u>766,296</u>	<u>171,531</u>	<u>42,326</u>	<u>37,683</u>
Excess of revenue of expenditure (Statement "G")	<u>\$ -</u>	<u>\$ (3,769)</u>	<u>\$ -</u>	<u>\$ 5,946</u>
RESERVES:				
Opening balance		\$ 488,434		\$ 477,272
Contributions from utility operating fund		20,545		2,866
Interest earned		6,013		8,296
Closing balance		<u>\$ 514,992</u>		<u>\$ 488,434</u>
CAPITAL ASSETS				
Land		\$ 58,760		\$ 58,760
Building		2,000		2,000
Less: Accumulated amortization		(1,963)		(1,938)
Water system		537,530		537,530
Less: Accumulated amortization		(304,595)		(293,845)
Work in Progress		121,036		-
EQUITY IN CAPITAL ASSETS		<u>\$ 412,768</u>		<u>\$ 302,508</u>

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010
WATER UTILITY OPERATING**

YMIR

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Rates and charges, including interest and penalties	\$ 27,160	\$ 27,909	\$ 29,160	\$ 38,045
Taxation	19,050	18,955	19,050	19,050
Water facilities grant	-	-	40,000	-
Internal contributions - Community Works	11,620	-	-	-
Surplus, beginning of year	-	3,508	18,091	18,091
	<u>57,830</u>	<u>50,371</u>	<u>126,301</u>	<u>75,186</u>
EXPENDITURES				
Staff expenses	-	145	-	-
Administration services	1,380	1,284	1,380	1,877
Directors	200	47	200	-
Operation and maintenance of system	15,000	22,708	16,000	10,307
Capital Fund Expenditure	-	-	60,000	-
Contribution to Reserve	-	-	18,091	18,142
Building	1,020	-	1,020	-
Equipment	15,000	19,430	16,000	22,238
Internal contributions	13,610	3,223	3,200	3,223
Amortization	11,620	-	-	-
Contribution to engineering services	-	2,396	10,410	15,892
	<u>57,830</u>	<u>49,233</u>	<u>126,301</u>	<u>71,678</u>
Excess of revenue of expenditure (Statement "K")	<u>\$ -</u>	<u>\$ 1,139</u>	<u>\$ -</u>	<u>\$ 3,508</u>
RESERVES:				
Opening balance		\$ 185,446		\$ 182,708
Contributions from utility operating fund		-		15,891
BC Water Improvement grant		-		39,467
Interest earned		2,236		6,581
Capital expenditures - work in process		-		(59,201)
Closing balance		<u>\$ 187,682</u>		<u>\$ 185,446</u>
CAPITAL ASSETS				
Engineering Structures - Water		\$1,222,426		\$1,222,426
Less: Accumulated amortization		<u>(360,527)</u>		<u>(336,078)</u>
EQUITY IN CAPITAL ASSETS		<u>\$ 861,899</u>		<u>\$ 886,348</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010
WATER UTILITY OPERATING
SOUTH SLOCAN

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Rates and charges, including interest and penalties	\$ 23,195	\$ 46,047	\$ 12,620	\$ 12,497
Taxation	16,825	13,884	7,695	7,695
Contribution from Reserve	-	39,544	55,000	9,564
Water facilities grant	-	-	360,000	269,128
Proceeds from long term debt	-	-	180,000	-
Internal contributions	-	-	-	-
Internal contributions - Community Works	2,989	-	125,000	125,000
Surplus, beginning of year	13,839	14,340	-	4,919
	<u>56,848</u>	<u>113,815</u>	<u>740,315</u>	<u>428,802</u>
EXPENDITURES				
Staff expenses	12,000	461	-	561
Administration services	1,380	4,352	3,635	708
Smokey Creek Management Plan	-	-	-	-
Directors	500	71	500	135
Operation and maintenance of system	5,800	6,882	800	540
Capital Fund Expenditure	-	64,509	720,000	403,691
Equipment	5,800	9,260	8,790	2,237
Debt charges	8,220	706	-	-
Internal contributions	20,159	1,327	1,320	1,327
Amortization	2,989	-	-	-
Contribution to engineering services	-	-	5,270	5,264
	<u>56,848</u>	<u>87,568</u>	<u>740,315</u>	<u>414,463</u>
Excess of revenue of expenditure (Statement "K")	<u>\$ -</u>	<u>\$ 26,247</u>	<u>\$ -</u>	<u>\$ 14,340</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
 STATEMENT OF REVENUE AND EXPENDITURE
 AS AT DECEMBER 31, 2010
 WATER UTILITY OPERATING
 SOUTH SLOCAN

	2010 Actual	2009 Actual
RESERVES:		
Opening balance	\$ 46,591	\$ 55,277
Contributions from utility operating fund	273,638	278,691
Internal Contributions - Community Works	-	125,000
Interest earned	323	878
Contribution to utility operating fund	-	(9,564)
Capital expenditures - work in process	(313,182)	(393,805)
Water system purchases	-	(9,886)
	<hr/>	<hr/>
Closing balance	<u>\$ 7,370</u>	<u>\$ 46,591</u>
CAPITAL ASSETS		
Land	\$ 87,682	\$ 87,682
Equipment	6,676	6,676
Less: Accumulated amortization	(1,736)	(1,469)
Engineering Structures - Water	145,968	145,968
Less: Accumulated amortization	(75,207)	(72,288)
MFA DEBT (net of actuarial accrual)	(80,111)	-
Work In Process	820,667	403,691
	<hr/>	<hr/>
EQUITY IN CAPITAL ASSETS	<u>\$ 903,939</u>	<u>\$ 570,261</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
AS AT DECEMBER 31, 2010
WATER UTILITY OPERATING

MACDONALD CREEK

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Taxation	\$ 28,287	\$ 29,067	\$ 27,207	\$ 27,207
Interest - M.F.A. Debt Reserve Fund	-	-	-	94
Internal Contributions From	21,216	-	-	-
Surplus, beginning of year	1,944	1,944	677	1,498
	<u>51,447</u>	<u>31,011</u>	<u>27,884</u>	<u>28,799</u>
EXPENDITURES				
Administration services	250	127	150	279
Contribution to engineering services	-	-	5,690	5,546
Debt charges	-	19,046	19,046	19,046
Contribution to Reserve	-	-	677	677
Fiscal services - M.F.A. Debt Reserve	19,046	-	100	94
Equipment	871	160	871	-
Operation and maintenance of system	150	-	150	-
Amortization	21,216	-	-	-
Internal contributions	9,914	9,927	1,200	1,213
	<u>51,447</u>	<u>29,260</u>	<u>27,884</u>	<u>26,856</u>
Excess of revenue of expenditure (Statement "Q")	<u>\$ -</u>	<u>\$ 1,751</u>	<u>\$ -</u>	<u>\$ 1,944</u>
RESERVES:				
Opening balance		\$ 128,806		\$ 127,041
Contributions from utility operating fund		-		677
Interest earned		10,320		1,088
Closing balance		<u>\$ 139,126</u>		<u>\$ 128,806</u>
CAPITAL ASSETS				
Engineering Structures - Water		\$ 801,073		\$ 801,073
Less: Accumulated amortization		(127,517)		(106,300)
MFA DEBT (net of actuarial accrual)		<u>(237,314)</u>		<u>(245,238)</u>
EQUITY IN CAPITAL ASSETS		<u>\$ 436,242</u>		<u>\$ 449,535</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010
WATER UTILITY OPERATING
LUCAS ROAD

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Rates and charges, including interest and penalties	\$ 2,095	\$ 2,314	\$ 2,095	\$ 1,975
Interest - M.F.A. Debt Reserve Fund	-	-	-	8
Taxation	3,600	3,600	3,600	3,600
Surplus, beginning of year	-	800	-	717
	<u>5,695</u>	<u>6,713</u>	<u>5,695</u>	<u>6,301</u>
EXPENDITURES				
Administration services	45	35	25	31
Fiscal services - M.F.A. Debt Reserve	-	-	20	8
Contribution to engineering services	-	-	580	470
Debt service	3,120	3,117	3,120	3,117
Operation and maintenance of system	1,750	1,447	1,750	1,673
Internal contributions	780	782	200	202
	<u>5,695</u>	<u>5,382</u>	<u>5,695</u>	<u>5,501</u>
Excess of revenue of expenditure (Statement "M")	<u>\$ -</u>	<u>\$ 1,332</u>	<u>\$ -</u>	<u>\$ 800</u>
RESERVES:				
Opening balance		\$ 1,944		\$ 1,907
Interest earned		607		37
Closing balance		<u>\$ 2,551</u>		<u>\$ 1,944</u>
CAPITAL ASSETS				
Engineering Structures - Water		\$ 17,174		\$ 17,174
Less: Accumulated amortization		(7,385)		(7,041)
MFA DEBT (net of actuarial accrual)		<u>(15,273)</u>		<u>(17,585)</u>
Equity in Capital Assets		<u>\$ (5,484)</u>		<u>\$ (7,452)</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
AS AT DECEMBER 31, 2010
WATER UTILITY OPERATING
DUHAMEL CREEK

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Rates and charges, including interest and penalties	\$ 12,720	\$ 12,551	\$ 7,470	\$ 8,010
Taxation	9,500	9,600	9,500	9,500
Internal Contributions From	5,780	-	-	-
Surplus, beginning of year	<u>2,821</u>	<u>2,823</u>	<u>7,185</u>	<u>7,185</u>
	<u>30,821</u>	<u>24,974</u>	<u>24,155</u>	<u>24,695</u>
EXPENDITURES				
Administration services	400	157	400	308
Directors	100	219	100	-
Contributions to reserve	-	-	4,105	4,105
Contribution to engineering services	-	-	8,770	8,554
Building	400	328	400	375
Equipment	5,000	2,533	5,000	2,977
Operation and maintenance of system	3,650	4,174	3,650	3,819
Amortization	5,780	-	-	-
Internal contributions	<u>15,491</u>	<u>13,765</u>	<u>1,730</u>	<u>1,734</u>
	<u>30,821</u>	<u>21,176</u>	<u>24,155</u>	<u>21,872</u>
Excess of revenue of expenditure (Statement "M")	<u>\$ -</u>	<u>\$ 3,798</u>	<u>\$ -</u>	<u>\$ 2,823</u>
RESERVES:				
Opening balance		\$ 181,390		\$ 174,142
Contributions from utility operating fund		-		4,105
Interest earned		<u>14,291</u>		<u>3,143</u>
Closing balance		<u>\$ 195,681</u>		<u>\$ 181,390</u>
CAPITAL ASSETS				
Land		\$ 9,967		\$ 9,967
Engineering Structures - Water		311,247		311,247
Less: Accumulated amortization		<u>(138,550)</u>		<u>(132,770)</u>
Equity in Capital Assets		<u>\$ 182,664</u>		<u>\$ 188,444</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010
WATER UTILITY OPERATING
DENVER SIDING

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Rates and charges, including interest and penalties	\$ 5,865	\$ 9,290	\$ 5,385	\$ 5,465
Contributions from Utility Capital	8,056	2,000	-	-
Surplus, beginning of year	<u>(8,056)</u>	<u>(8,056)</u>	<u>-</u>	<u>(489)</u>
	<u>5,865</u>	<u>3,234</u>	<u>5,385</u>	<u>4,976</u>
EXPENDITURES				
Administration services	470	70	940	377
Directors	185	60	185	-
Contribution to Engineering services	-	-	2,540	1,974
Operation and maintenance of system	440	504	440	9,293
Equipment	3,000	805	760	865
Internal contributions	<u>1,770</u>	<u>1,773</u>	<u>520</u>	<u>523</u>
	<u>5,865</u>	<u>3,212</u>	<u>5,385</u>	<u>13,032</u>
Excess of revenue of expenditure (Statement "G")	<u>\$ -</u>	<u>\$ 22</u>	<u>\$ -</u>	<u>\$ (8,056)</u>
RESERVES:				
Opening balance		\$ 60,884		\$ 59,798
Contributions from utility operating fund		1,250		-
Interest earned		730		1,086
Expenditures		<u>2,000</u>		<u>-</u>
Closing balance		<u>\$ 60,864</u>		<u>\$ 60,884</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010
WATER UTILITY OPERATING
ERICKSON

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Rates and charges, including interest and penalties	\$ 393,117	\$ 389,834	\$ 383,544	\$ 374,821
Contribution from reserve	-	-	19,000	-
Recoveries	33,000	11,637	23,421	5,327
Internal contributions	54,586	62,356	-	15,708
Surplus (Deficit), beginning of year	(24,618)	(25,037)	(4,706)	(12,164)
	<u>456,085</u>	<u>438,791</u>	<u>504,359</u>	<u>383,693</u>
EXPENDITURES				
Staff expenses	88,543	117,891	66,804	93,597
Administration services	14,960	11,120	14,960	11,627
Water commission expenses	-	-	500	114
Contributions to Water Capital Fund	9,085	9,085	-	-
Contributions to Laterals Reserve Fund	-	-	9,990	-
Vehicle	7,500	13,658	8,500	20,049
Capital	13,000	-	9,000	8,542
Information Systems	-	-	9,085	9,085
Purchase of water from Arrow Creek	-	-	250,920	250,920
Operation and maintenance of system	41,200	37,289	51,500	14,432
Amortization	24,986	-	-	-
Internal contributions	256,811	262,884	-	364
	<u>456,085</u>	<u>451,927</u>	<u>504,359</u>	<u>408,730</u>
Excess of revenue of expenditure (Statement "O")	<u>\$ -</u>	<u>\$ (13,137)</u>	<u>\$ -</u>	<u>\$ (25,037)</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
AS AT DECEMBER 31, 2010
WATER UTILITY OPERATING
ERICKSON

	2010 Actual	2009 Actual
RESERVES:		
WATER CAPITAL UTILITY		
Opening balance	\$ 75,869	\$ 72,615
Contributions from utility operating fund	12,180	8,542
Interest earned	915	2,835
Capital expenditures (net of debt)	(12,180)	(8,123)
Closing balance	<u>76,784</u>	<u>75,869</u>
ERICKSON LATERAL RESERVE		
Opening balance	44,648	38,239
Contributions from utility operating fund	50,255	5,714
Interest earned	842	695
Closing balance	<u>95,745</u>	<u>44,648</u>
ERICKSON BYLAW 42 = REGRADE		
Opening balance	20,940	20,567
Interest earned	252	373
Closing balance	<u>21,192</u>	<u>20,940</u>
ERICKSON BYLAW 42		
Opening balance	240,231	236,061
Contributions from utility operating fund	11,600	-
Interest earned	2,966	4,170
Closing balance	<u>254,797</u>	<u>240,231</u>
TOTAL RESERVES	<u>\$ 448,518</u>	<u>\$ 381,688</u>
CAPITAL ASSETS		
Land	\$ 46,400	\$ 46,400
Building	31,200	31,200
Less: Accumulated amortization	(8,190)	(7,410)
Equipment	97,540	97,540
Less: Accumulated amortization	(69,570)	(62,342)
Engineering Structures - Water	965,972	965,972
Less: Accumulated amortization	(164,215)	(144,896)
Equipment under capital lease	62,697	62,697
Less: Accumulated amortization	(10,450)	(5,225)
MFA Capital lease obligations	(42,394)	(54,574)
EQUITY IN CAPITAL ASSETS	<u>\$ 908,990</u>	<u>\$ 929,362</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2010
WATER UTILITY OPERATING
ARROW CREEK

	2010 Budget	2010 Actual	2009 Budget	2009 Actual
REVENUE				
Rates and charges, including interest and penalties	\$ -	\$ -	\$ 250,920	\$ 250,920
Sale of service - Town of Creston	1,063,643	433,643	427,243	427,243
Contribution from Town of Creston-capital	-	-	441,000	-
Interest - M.F.A. Debt Reserve Fund	-	-	-	359
Internal contributions	1,003,245	251,170	259,000	-
Surplus (Deficit), beginning of year	-	48,052	(21,319)	(17,938)
	<u>2,066,888</u>	<u>732,865</u>	<u>1,356,844</u>	<u>660,584</u>
EXPENDITURES				
Staff expenses	156,470	121,343	171,331	142,919
Administration services	32,575	32,554	33,575	30,071
Directors	3,500	3,058	-	-
Fiscal services - M.F.A. Debt Reserve	69,552	-	500	359
Water commission expenses	-	-	3,500	3,613
Contributions to Water Capital Fund	86,056	86,056	-	-
Contributions to Membrane Replacement	-	-	30,000	30,000
Debt Charges	-	69,552	69,552	69,552
Engineering services	-	-	80,000	80,000
Vehicle	5,500	12,505	7,500	2,498
Equipment	2,830	2,220	2,830	1,248
Capital	1,034,000	152,972	712,000	-
Information Systems	-	-	6,056	6,056
Contracts	10,000	3,194	-	-
Operation and maintenance of system	217,500	174,546	220,500	226,413
Amortization	378,565	-	-	-
Internal contributions	70,340	75,247	19,500	19,802
	<u>2,066,888</u>	<u>733,247</u>	<u>1,356,844</u>	<u>612,532</u>
Excess of revenue of expenditure (Statement "O")	<u>\$ -</u>	<u>\$ (382)</u>	<u>\$ -</u>	<u>\$ 48,052</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
STATEMENT OF REVENUE AND EXPENDITURE
AS AT DECEMBER 31, 2010
WATER UTILITY OPERATING
ARROW CREEK

	2010 Actual	2009 Actual
RESERVES:		
WATER CAPITAL UTILITY		
Opening balance	\$ 321,523	\$ 321,523
Interest earned	3,877	-
Closing balance	<u>325,400</u>	<u>321,523</u>
MEMBRANE REPLACEMENT		
Opening balance	67,784	37,110
Contributions from utility operating fund	-	30,000
Interest earned	818	674
Closing balance	<u>68,602</u>	<u>67,784</u>
MAIN RESERVE		
Opening balance	99,248	97,477
Interest earned	1,197	1,771
Closing balance	<u>100,445</u>	<u>99,248</u>
TOTAL RESERVES	<u>\$ 494,447</u>	<u>\$ 488,555</u>
CAPITAL ASSETS		
Land	\$ 461,400	\$ 461,400
Building	4,254,337	4,254,337
Less: Accumulated amortization	(1,169,943)	(957,226)
Engineering Structures - Water	6,162,556	6,162,556
Less: Accumulated amortization	(1,174,735)	(947,288)
MFA DEBT (net of actuarial accrual)	(852,544)	(880,212)
Work in progress	<u>152,972</u>	<u>-</u>
EQUITY IN CAPITAL ASSETS	<u>\$7,834,043</u>	<u>\$8,093,567</u>

