Regional District of
East Kootenay

REGIONAL DISTRICT OF EAST KOOTENAY

Statement of Financial Information

For the year ended December 31, 2019
(Unaudited)

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Regional District of East Kootenay
General Reserve Fund
Non-consolidated Statement of Transactions
(unaudited - see Notice to Reader)

December 31	2019	2018
Assets		
Cash	$25,903,400	$22,572,187
Equity		
Reserve fund balance	$25,903,400	$22,572,187

Regional District of East Kootenay
General Reserve Fund
Non-consolidated Statement of Transactions
(unaudited)

Reserve	Balance Dec 31/18	Contribution From Other Funds	Contribution To other funds	Interest Earned	Balance Dec 31/19
Scholarship fund	20,670	2,680	(1,750)	539	22,139
TAC	9,036	-	(4,209)	234	5,061
General Admin Building Reserve	141,358	100,000	(47,739)	4,178	197,797
General Admin Tax Stabilization	137,900	-	-	3,574	141,474
General Admin Vehicle Reserve	35,297	-	-	915	36,212
Carbon Offset	35,510	-	(30,184)	867	6,192
Community Works Fund	2,826,259	1,479,680	(816,507)	65,772	3,555,204
Trails	5,600	-	-	130	5,730
Elk Valley Mine Tax Sharing	202,828	-	-	5,257	208,085
Columbia Basin Trust	251,966	1,206,229	(1,323,002)	6,514	141,707
Mobile Hospital	4,934	-	-	128	4,934
Buidling General	91,228	85,478	-	2,803	179,509
Building Vehicle Reserve	41,242	25,022	(40,000)	966	27,229
Windermere Fire general	70,526	27,804	(5,196)	1,699	94,833
Windermere Fire	608,393	75,196	-	16,142	699,731
Fairmont Fire general	75,977	14,500	-	1,826	92,302
Fairmont Fire Equipment	404,250	77,000	-	11,092	492,342
Panorama Fire Building	4,117	20,000	-	124	24,241
Panorama Fire Equipment & Vehicle	272,705	62,000	-	7,462	342,167
Edgewater fire	40,798	30,000	-	1,747	72,545
Edgewater Fire	418,943	55,000	-	10,606	484,548
Jaffray Fire Building	-	5,000	-	26	5,026
Jaffray Fire	109,982	40,000	(56,583)	2,906	96,305
Baynes Lake Fire general		10,000	-	82	10,082
Baynes Lake Fire	180,271	45,000	(45,337)	4,753	184,687
Hosmer Fire	164,238	35,000	(5,196)	3,763	197,805
Elko Fire - Build	-	20,000	-	103	20,103
Elko Fire	86,387	15,000	(45,764)	2,195	57,817
Cranbrook Rural Fire	53,383	-	-	1,384	54,767
Fernie Rural Fire	176,862	-	-	4,584	181,446
Upper EV Fire	84,231	20,000	-	2,286	106,517
Invermere Rural Fire	81,130	14,000	-	2,175	97,305
Wilmer Rural Fire	30,254	3,500	-	802	34,556
Radium Resort/Dry Gulch Bldg/Equip	779	5,000	-	46	5,825
Brownsville Rural Fire	55	-	-	1	57
CV Emergency	67,959	-	(5,000)	1,736	64,695
Central Emergency	125,637	-	(27,000)	3,117	101,754
EV Emergency	568	-	(580)	12	0
911	44,618	21,000	-	1,264	66,882
CV Conservation		40,052	-	206	40,258
Invasive Plant	14,428	-	-	374	14,802
Mosquito Control	123,079	4,500	-	3,213	130,792
Fairmont Creek Flood Control	-	115,702	(48,604)	345	67,443
Area A Flood	1,008,531	16,770	-	26,225	1,051,526
C.V. SW Op Reserve	367,109	-	-	9,515	376,624
C.V. closure	1,177,492	6,000	-	30,509	1,214,001
C.V. post closure	295,285	4,000	-	7,674	306,959
CV Site Selection	234,463	-	-	6,077	240,540

Regional District of East Kootenay
General Reserve Fund
Non-consolidated Statement of Transactions
(unaudited)

Reserve	Balance Dec 31/18	Contribution From Other Funds	To other funds	Interest Earned	Balance Dec 31/19
Central SW Op Reserve	466,235	-	-	12,084	478,318
Central retro closure Kimberley	2,912,124	300,000	-	76,812	3,288,936
Central closure	1,686,041	36,000	-	43,883	1,765,924
Central Site Post closure	214,529	-	-	5,560	220,089
Central Post closure except central si	99,693	5,000	-	2,610	107,302
Central Recycle	1,034,506	225,000	(50,000)	27,977	1,237,482
Elk Valley Operating Reserve	228,500	-	(22,500)	5,862	211,862
Elk Valley Retro Closure	372,801	325,000	-	11,335	709,136
Area A Septage	724,681	-	-	18,350	743,032
Rosen Lake Water Level general	34,247	-	-	861	35,108
Elk Valley Airport	62,958	10,000	(10,000)	1,573	64,531
Area F Cemetary - Evergreen		12,000	-	62	12,062
Relative Care Housing- Safekeeping	63,130	-	(4,190)	1,625	60,565
Planning	38,167	-	(4,938)	976	34,205
Planning	38,792	-	(6,843)	766	32,715
CV Transit	64,808	10,000	-	1,731	76,539
EV Transit	172,967	-	-	4,483	177,450
Columbia Valley Rec	120,045	-	-	3,026	123,071
Parks	53,105	18,000	-	1,449	72,554
Old Coach		2,000	-	10	2,010
Westside Legacy		21,000	-	108	21,108
Area B Parks		3,000	-	15	3,015
Area C Parks		1,000	-	5	1,005
Area E Parks	10,216	11,500	-	324	22,040
Area F Parks	28,142	-	-	737	28,878
Edgewater Capital Reserve	190,451	36,000	-	5,121	231,571
Edgewater Operating	60,526	-	-	1,569	62,095
Holland Creek Sewer Capital	137,248	10,000	-	3,609	150,856
Holland Creek Sewer Reserve	175,906	-	(47,400)	4,315	132,821
Baltac	48,075	5,000	-	1,272	54,347
Holland Creek Water Reserve	183,260	-	-	7,528	190,787
Holland Creek Water Capital	305,504	17,000	-	5,228	327,732
Windermere water	87,303	-	(89,334)	2,031	- 0
Elko Water Reserve Capital		10,000	-	39	10,039
Elko Water Reserve	48,453	1,000	-	1,273	50,726
Moyie Water Capital	77,152	13,000	-	1,741	91,893
Moyie Water Reserve	28,600	1,000	-	706	30,306
Timber Ridge Capital	94,767	-	-	2,255	97,023
Timber Ridge Water Reserve	219,896	-	(8,570)	5,857	217,182
Edgewater Water	189,492	2,000	(113,752)	4,327	82,066
Rushmere	26,296	12,000	-	883	39,178
Rushmere Operating	39,007	-	-	855	39,862
Spur Valley Capital	23,000	27,000	-	351	50,351
Spur Valley Operating	45,000	-	-	306	45,306
East Side Lake Capital	1,899,987	-	-	49,021	1,949,008
East Side Lake Operating	100,000	6,923	-	483	107,406
Feasibility Study	40,303	-	-	1,045	41,348
Total Reserves	**22,572,187**	**4,801,536**	**- (2,860,178)**	**579,855**	**25,093,403**

Regional District of East Kootenay
General Capital Fund
Long-term Debt
(unaudited - see Notice to Reader)

December 31			2019	2018
Bylaw Number	Account	Issue		
1347	86202	66	60,754	79,108
1397	86203	70	-	40,505
1519	86250	73	34,176	66,881
1589	86251	75	91,015	133,298
1693	86204	80	1,070,994	1,307,645
1744/1760	86085	85	957,041	1,184,588
1771	86254	93	1,119,931	1,184,487
1794/1818/1821/1825	86205	93/95	1,330,374	1,728,634
1884	86206	97	1,324,925	1,486,221
1943	86101	101	39,758	44,598
1953	86208	101	1,393,580	1,610,723
1991/2005	86209	102	578,690	630,594
2032/2044	86282	103	871,795	1,039,529
1794	86104	104	658,457	718,284
2168/2172	86255	106	1,477,155	1,685,190
2202	86211	110	465,209	498,378
2247/2254	86112	112	2,501,003	2,601,096
2253	86213	111	1,329,246	1,526,343
2102/2291/2293	86212	116	2,836,807	2,994,234
2361	86214	118	1,084,904	1,198,118
2333	86215	119	843,500	1,180,900
1094	86261	124	4,203,646	4,349,717
2584	86257	131	2,898,303	2,990,815
2557/2632/2636/2638	86256	133	9,848,668	10,125,215
2681/2534	86117	137	600,858	626,427
2466	86118	139	254,871	266,242
2823	86216	145	9,627,843	10,000,000
2865/2857/2866	86228	146	7,138,804	7,392,460
2903	86229	147	3,000,000	
2942	86230	149	2,500,000	
			$ 60,142,307	$ 58,690,231

Regional District of East Kootenay
General Capital Fund
Long-term Debt on Own Functions
(unaudited - see Notice to Reader)

December 31		2019	2018
Fairmont Fire Department			
Bylaw No. 1818	Issue 95	**25,704**	50,540
Panorama Fire Department			
Bylaw No. 1794	Issue 95	**267,670**	307,153
Bylaw No. 1794	Issue 93	**92,146**	106,195
Bylaw No. 1794	Issue 104	**658,457**	718,284
		1,018,274	1,131,632
Elk Valley Solid Waste			
Bylaw No. 1744	Issue 85	**799,039**	936,759
Broadband			
Bylaw No. 1953	Issue 101	**1,393,580**	1,539,006
Windermere Fire Department			
Bylaw No. 2247	Issue 112	**1,778,939**	1,857,315
Elko Fire Department			
Bylaw No. 2681	Issue 137	**600,858**	626,427
Water Utility			
Bylaw No. 1943	Issue 101	**39,758**	44,598
Bylaw No. 2254	Issue 112	**722,064**	743,781
Bylaw No. 2291	Issue 116	**372,009**	417,297
Bylaw No. 2466	Issue 139	**254,871**	266,242
Bylaw No. 2903	Issue 147	**3,000,000**	-
		4,388,702	1,471,919
Sewer Utility			
Bylaw No. 2102	Issue 116	**1,946,871**	2,025,866
		$ 11,951,968	$ 9,639,464

Regional District of East Kootenay
General Capital Fund - Long-term Debt Recoverable from Member Municipalities
(unaudited - see Notice to Reader)

December 31		2019	2018
City of Fernie			
Bylaw No. 1760	Issue 85	$ 158,001	$ 247,829
Bylaw No. 2005	Issue 102	396,326	437,684
Bylaw No. 2866	Issue 146	2,132,325	2,192,460
		2,686,652	2,877,973
City of Kimberley			
Bylaw No. 1519	Issue 73	34,176	66,881
Bylaw No. 1589	Issue 75	61,920	90,686
Bylaw No. 1589	Issue 75	29,095	42,612
Bylaw No. 1771	Issue 93	1,027,785	1,184,487
Bylaw No. 2172	Issue 106	920,924	1,084,412
Bylaw No. 2584	Issue 131	2,898,303	2,990,815
Bylaw No. 2557/2632	Issue 133	2,593,696	2,700,572
		7,565,898	8,160,464
City of Cranbrook			
Bylaw No. 1347	Issue 66	60,754	79,108
Bylaw No. 1397	Issue 70	-	40,505
Bylaw No. 1693	Issue 80	1,070,994	1,307,645
Bylaw No. 1821	Issue 95	950,183	1,094,048
Bylaw No. 1884	Issue 97	1,324,925	1,486,221
Bylaw No. 1948	Issue 101	-	71,718
Bylaw No. 1991	Issue 102	182,364	192,910
Bylaw No. 2168	Issue 106	556,231	600,778
Bylaw No. 2202	Issue 110	465,209	498,378
Bylaw No. 2253	Issue 111	1,329,246	1,526,343
Bylaw No. 2293	Issue 116	517,928	551,071
Bylaw No. 2361	Issue 118	1,084,904	1,198,118
Bylaw No. 2333	Issue 119	843,500	1,180,900
Bylaw No. 2823	Issue 145	9,627,843	10,000,000
		18,014,081	19,827,742
District of Invermere			
Bylaw No. 1825	Issue 95	86,816	170,698
Bylaw No. 2044	Issue 103	652,954	800,804
Bylaw No. 2638	Issue 133	5,142,765	5,263,038
		5,882,535	6,234,540

Regional District of East Kootenay
General Capital Fund - Long-term Debt Recoverable from Member Municipalities
(unaudited - see Notice to Reader)

December 31		2019	2018
Village of Radium Hot Springs			
Bylaw No. 2032	Issue 103	218,842	238,726
Bylaw No. 2865	Issue 146	3,080,910	3,200,000
		3,299,752	3,438,726
District of Sparwood			
Bylaw No. 1094	Issue 124	4,203,646	4,349,717
		4,203,646	4,349,717
Village of Canal Flats			
Bylaw No. 2636	Issue 133	2,112,207	2,161,605
		2,112,207	2,161,605
District of Elkford			
Bylaw No. 2857	Issue 146	1,925,569	2,000,000
Bylaw No. 2942	Issue 149	2,500,000	
		4,425,569	2,000,000
Due from member municipalities		**48,190,339**	51,476,335

REGIONAL DISTRICT OF EAST KOOTENAY
(includes Kootenay East Regional Hospital District)

Public Accounts List
Fiscal Year: 2019

Regional District of East Kootenay (includes Kootenay East Regional Hospital District) schedule of payments for the provision of goods and services for the fiscal year ended December 31, 2019 pursuant to the Financial Information Act, B.C. Regulation 371/93 Section 7.

AB FIRETECH LTD	$	26,908
AKISQ NUK FIRST NATION		60,000
ASTRAF CONSTRUCTION LTD 2002		59,186
B.K. CONTRACTING		27,350
BC HYDRO		460,834
BC SPCA EAST KOOTENAY BRANCH		27,275
BC TRANSIT		520,817
BDO DUNWOODY		51,350
BELL MOBILITY INC.		26,881
BENEFITS BY DESIGN INC.		113,257
BLACK PRESS GROUP LTD		97,732
BOARDMAN EXTERIORS LTD.		27,063
CDW CANADA INC.		29,614
CIMA CANADA INC.		113,489
CIMCO REFRIGERATION		39,288
CITY OF CRANBROOK		1,049,544
CITY OF FERNIE		538,075
CITY OF KELOWNA		205,372
CITY OF KIMBERLEY		103,431
COLUMBIA BASIN TRUST		265,000
COLUMBIA VALLEY GREENWAYS ALLIANCE		1,676,752
COLUMBIA VALLEY PIONEER		40,973
COMMUNITY CONNECTIONS SOCIETY		58,402
CORIX MULTI-UTILITY SERVICES		30,070
CRABBE CONTRACTING LTD.		62,659
CRANBROOK HISTORY CENTRE		50,000
CRANBROOK PICKLEBALL CLUB		45,000
CUPE LOCAL 2106		41,784
CYBERLINK SYSTEM CORP.		123,792
D & E ENTERPRISES JANITORIAL		41,796
DAMIEN RICHARD		41,336
DANDELION RENEWABLES		71,033
DELL CANADA INC.		59,468
DISTRICT OF INVERMERE		338,908
DISTRICT OF SPARWOOD		64,774

EAGLE ROCK CONSTRUCTION LTD.	1,519,971
EARTHRITE INDUSTRIES LTD.	160,537
EAST KOOTENAY ELECTRICAL SERVICES	26,191
ECO/LOGIC ENVIRONMENTAL	110,631
EDGEWATER RECREATION SOCIETY	37,500
Fernie Pets Society	25,527
FERNIE PUBLIC LIBRARY ASSOC	47,116
ForestWise Environmental Consulting Ltd.	25,913
FRESHWATER FISHERIES SOCIETY	38,561
GFL ENVIRONMENTAL INC. 2019	1,791,738
GOLDIGGER EXCAVATING	42,023
GUILLEVIN INTERNATIONAL INC	42,850
HEAVY METAL CO.	29,206
HI-PRO SPORTING GOODS LTD	64,879
INSURANCE CORPORATION OF B.C.	93,635
INTERIOR HEALTH - CAPITAL	2,071,128
INVERMERE PUBLIC LIBRARY	117,157
IRONCLAD EARTHWORKS	145,446
JENNIFER SPETA	85,050
JIM PATTISON BROADCAST GROUP	30,375
KALAWSKY GM	46,881
KANWEST ROADS	42,528
KEEFER ECOLOGICAL SERVICES LTD.	207,354
KEY CITY THEATRE	184,000
KIMB-MARYSVILLE PUBLIC LIBRARY	42,925
KINBASKET WATER & SEWER CO LTD	453,102
KOOTENAY LANDSCAPE	25,924
LIDSTONE & COMPANY	70,510
M I A OF BC	149,956
MARTECH ELECTRICAL CRANBROOK	26,835
MAX HELMER CONSTRUCTION	715,852
MCELHANNEY CONSULTING SERVICES	55,528
McELHANNEY LTD.	87,320
MEDICAL SERVICES PLAN OF B.C.	40,688
MELODY MOTORS LTD (FORD)	84,471
MINISTER OF FINANCE	281,297
MORROW BIOSCIENCE LTD.	90,062
MPE ENGINEERING LTD.	91,492
NATURE TRUST OF BC	117,389
NEW DAWN DEVELOPMENTS	27,495
NORTH STAR MOTORS LTD.	94,436
NORTHSTAR RAILS TO TRAILS SOCIETY	28,998
NORTHWEST HYDRAULIC CONSULTANTS	129,678
Nupqu Development Corporation	51,557
OMEGA COMMUNICATIONS LTD	48,058
OPUS CONSULTING GROUP LTD.	142,965
PACIFIC BLUE CROSS	318,692

PINE RIDGE ROPING CLUB		25,650
PRECISION SERVICE & PUMPS INC.		30,278
Radium Hot Springs Chamber of Commerce		100,000
RADIUM PUBLIC LIBRARY		43,818
REG DIST OF CENTRAL KOOTENAY		95,855
REG DIST OF CENTRAL OKANAGAN		118,760
RELLA PAOLINI & ROGERS		31,775
RE-MATT INC		42,273
REVOLUTION ENVIRO SOLUTIONS LP		31,675
RIEMANN PAINTING (2003) INC.		27,794
RM OFFICE SOLUTIONS LTD		25,371
ROCKY MTN PHOENIX		73,000
ROTARY CLUB OF CRANBROOK		40,000
RUAULT MECHANICAL SERVICES LTD		26,536
RYAN WATMOUGH		122,133
SAND CREEK COMMUNITY CLUB		29,343
SELKIRK SIGNS & SERVICES LTD		25,128
SOUTH SKY RECYCLING LTD		1,172,355
SOUTHEAST DISPOSAL		1,842,287
SPERLING HANSEN ASSOCIATES		106,600
SPRING HONDA		74,898
STAPLES - DESJARDINS		31,893
SUPERIOR PROPANE INC.		79,063
TA CONTRACTING		73,372
TELUS COMMUNICATIONS (B.C.)		54,292
TELUS COMMUNICATIONS		68,472
TEMPEST DEVELOPMENT GROUP		44,461
TIPI MOUNTAIN ECO-CULTURAL SERVICES		25,574
TOP CROP FARM & GARDEN SUPPLY		46,133
UNITED WAY		25,050
VILLAGE OF CANAL FLATS		244,920
VILLAGE OF RADIUM HOT SPRINGS		44,685
VRK CONSULTING INC		111,109
WARDNER COMMUNITY ASSOCIATION		62,018
WASP MANUFACTURING LTD.		61,949
WASTE MANAGEMENT OF CANADA		495,734
WSP CANADA INC		282,821
ZION TRUCKING LTD.		36,800
ZUMUNDO CONSULTANTS		36,480
Total Public Accounts Over $25,000	$	22,660,995

RDEK (including KERHD)
Report of Directors Remuneration and expenses 2019
Schedule of remuneration and expenses, pursuant to Section 168(1) of the Community Charter and Section 814.1(1)(b) of the Local Government Act

Name of Director	Position	Remuneration	Total Expenses
Binks	TAC	5,920	5,009
Jackman	Hospital District Director	1,167	-
Wilkie	Director	38,660	1,853
Doehle	Director	40,503	1,922
Graham	Director	18,167	-
Wall	Hospital District Director	100	-
Unruh	Alternate Hospital DistrictDirector	1,141	-
Sosnowski	Director	37,185	1,740
Gay	Director	55,407	1,701
McKerracher	Director/Hospital District Chair	23,973	2,358
Wilks	Director	21,070	2,250
Walter	Director	37,000	2,235
Webster	Alternate Director	747	-
Reinhardt	Director/Vice Chair	27,916	2,360
Pratt	Director	18,372	-
McCormick	Director	20,577	201
Popoff	Alternate Director	2,075	-
Clovechok	Director	38,100	1,778
Miller	Director	23,708	1,966
Sterzer	Director	23,455	2,807
Roberts	Alternate Director	514	71
Qualizza	Director	21,150	1,771
Blissett	Alternate Director	525	-
Casemore	Hospital District Director	775	-
McIsaac	Alternate Director	681	38
Hambruch	Hospital District Director	1,050	-
		$ 454,018	$ 25,050

REGIONAL DISTRICT OF EAST KOOTENAY
(includes KOOTENAY EAST REGIONAL HOSPITAL DISTRICT)

Report of Employees with Earnings over $75,000 and Expenses 2019
Schedule of Remuneration and Expenses, pursuant to Section 4(1)(a) of Regulation 371/93 the Financial Information Act and Section 2(3)(a) of the Financial Information Act.

Name of Employee	Remuneration	Expenses
Balan	$ 85,543	547
Bates	77,993	$ -
Boreen	95,998	585
Brown	97,180	647
Carder	84,481	177
Duczek	98,157	145
Engler	113,391	430
Funke	110,458	125
Hlushak	75,594	80
Hockley	78,755	30
MacLeod	79,181	-
McLeod	117,286	-
Miller	97,669	-
Moskal	106,000	110
Oaks	75,768	440
Paterson	115,244	323
Peet	77,177	405
Penson	97,165	193
Renaud	99,707	101
Ronnquist	122,283	253
Sinclair	88,057	620
Tomlin	177,741	190
EMPLOYEE GROSS EARNING (OVER $75,000)	2,170,829	**$ 5,401**
EMPLOYEE GROSS EARNING ($75,000 & UNDER)	3,311,504	
EMPLOYER SHARE OF BENEFITS :		
Receiver General	229,844	
Medical and Dental	199,424	
Superannuation	428,527	
Group Insurance	73,803	
GROSS PAYROLL	**$ 6,413,931**	