

Notes regarding Bralorne Sewer Financial Information

- * Start of 2005 as new accounting system implemented then so provided what is currently digitized.
- * The numbers in black are revenues; the numbers in red brackets are expenses.
- * This financial information is cash based - shows the cash flow for the year.
- * Parcel Tax Requisition amounts were \$7,500 in 2005 and increased thereafter.

By legislation, must zero budget each year - i.e. revenues and expenses must be equal; any surplus or

- * deficit from the prior year must be carried forward to the current year.

By legislation, cannot "share" revenues between cost centres - each cost centre, such as Bralorne

- * Sewer, must determine its own revenue sources, and any surplus/excess cannot be transferred to or utilized by another cost centre.

- * The SLRD's consolidated Financial Information is audited every year by independent auditors.

	Account	Account 2005	Amount	Budget	Variance
1	40010	Parcel Tax	7,500.00	7,500.00	0.00
2	40220	Interest Earned on Investments	426.98	334.00	92.98
3	42000	Surplus (Deficit) Available from Prior Year	(149.33)	1.00	(150.33)
4	44000	Transfer from Reserve	10,982.39	12,375.00	(1,392.61)
5	50500	Overhead from General Government	(163.00)	(163.00)	0.00
6	50610	Miscellaneous Operating Cost	(10,516.20)	(6,500.00)	(4,016.20)
7	51010	Capital Purchases	0.00	(3,531.00)	3,531.00
8	53000	Transfer to Reserve	(10,016.00)	(10,016.00)	0.00
Σ1	2800	Bralorne Sewer	(1,935.16)	0.00	(1,935.16)

Reserves:	Start of Year	12,375.39
	Transfer From Reserve (use of funds)	(10,982.39)
	Transfer to Reserve	10,016.00
	End of Year	<u>11,409.00</u>

	Account	Account 2006	Amount	Budget	Variance
1	40010	Parcel Tax	17,747.00	17,747.00	0.00
2	40220	Interest Earned on Investments	546.54	427.00	119.54
3	42000	Surplus (Deficit) Available from Prior Year	(1,935.16)	(1,935.00)	(0.16)
4	50180	Travel	(56.91)	0.00	(56.91)
7	50520	Consulting - Legal	0.00	(2,000.00)	2,000.00
8	50610	Miscellaneous Operating Cost	(2,454.46)	(9,630.00)	7,175.54
9	53000	Transfer to Reserve	(2,051.54)	(1,505.00)	(546.54)
11	53200	Staff Time Allocation	(2,382.90)	(3,104.00)	721.10
Σ1	2800	Bralorne Sewer	9,412.57	0.00	9,412.57

Reserves:	Start of Year	11,409.00
	Transfer From Reserve (use of funds)	0.00
	Transfer to Reserve	2,051.54
	End of Year	<u>13,460.54</u>

	Account	Account 2007	Amount	Budget	Variance
1	40010	Parcel Tax	17,747.00	17,747.00	(0.00)
2	40220	Interest Earned on Investments	868.66	546.54	322.13
3	42000	Surplus (Deficit) Available from Prior Year	9,412.57	9,395.00	17.57
4	50180	Travel	0.00	(100.00)	100.00
5	50520	Consulting - Legal	0.00	(2,000.00)	2,000.00
6	50540	Consulting - Engineering	0.00	(1,000.00)	1,000.00
7	50580	Contracted Services	(1,800.00)	0.00	(1,800.00)
8	50605	Licenses & Permits	(100.00)	0.00	(100.00)
9	50610	Miscellaneous Operating Cost	(399.54)	(5,000.00)	4,600.46
10	50670	Service / Site Maintenance	(6,384.65)	0.00	(6,384.65)
11	51010	Capital Purchases	0.00	(5,000.00)	5,000.00
12	53000	Transfer to Reserve	(12,356.66)	(12,034.54)	(322.12)
13	53200	Staff Time Allocation	(6,573.16)	(2,553.91)	(4,019.25)
Σ1	2800	Bralorne Sewer	414.22	0.10	414.12

Reserves:	Start of Year	13,460.54
	Transfer From Reserve (use of funds)	0.00
	Transfer to Reserve	12,356.66
	End of Year	<u>25,817.20</u>

	Account	Account 2008	Amount	Budget	Variance
1	40010	Parcel Tax	20,000.00	20,000.00	0.00
2	40220	Interest Earned on Investments	1,225.21	850.00	375.21
3	42000	Surplus (Deficit) Available from Prior Year	414.22	414.00	0.22
4	50180	Travel	0.00	(250.00)	250.00
5	50520	Consulting - Legal	0.00	(1,000.00)	1,000.00
6	50540	Consulting - Engineering	0.00	(1,000.00)	1,000.00
9	50605	Licenses & Permits	(100.00)	(100.00)	0.00
10	50670	Service / Site Maintenance	(3,682.47)	(6,564.00)	2,881.53
11	51010	Capital Purchases	0.00	(2,000.00)	2,000.00
12	51030	Contingency	0.00	(2,500.00)	2,500.00
13	53000	Transfer to Reserve	(2,075.21)	(850.00)	(1,225.21)
14	53200	Staff Time Allocation	(1,209.00)	(7,000.00)	5,791.00
Σ1	2800	Bralorne Sewer	14,572.75	0.00	14,572.75

Reserves:	Start of Year	25,817.20
	Transfer From Reserve (use of funds)	0.00
	Transfer to Reserve	2,075.21
	End of Year	<u>27,892.41</u>

	Account	Account 2009	Amount	Budget	Variance
1	40010	Parcel Tax	20,000.00	20,000.00	0.00
2	40220	Interest Earned on Investments	800.81	1,000.00	(199.19)
3	42000	Surplus (Deficit) Available from Prior Year	14,572.75	9,564.00	5,008.75
5	50180	Travel	0.00	(100.00)	100.00
6	50520	Consulting - Legal	(294.80)	(1,000.00)	705.20
7	50540	Consulting - Engineering	0.00	(500.00)	500.00
8	50580	Contracted Services	(1,890.73)	(2,000.00)	109.27
9	50605	Licenses & Permits	(264.31)	(265.00)	0.69
10	50610	Miscellaneous Operating Cost	(753.28)	0.00	(753.28)
11	50670	Service / Site Maintenance	(8,278.25)	(7,000.00)	(1,278.25)
12	51010	Capital Purchases	0.00	(2,500.00)	2,500.00
13	51030	Contingency	(3,942.77)	(2,000.00)	(1,942.77)
14	53000	Transfer to Reserve	(10,199.00)	(10,199.00)	0.00
15	53200	Staff Time Allocation	(1,027.28)	(5,000.00)	3,972.72
Σ1	2800	Bralorne Sewer	8,723.14	0.00	8,723.14

Reserves:	Start of Year	27,892.41
	Transfer From Reserve (use of funds)	0.00
	Transfer to Reserve	10,199.00
	End of Year	38,091.41

	Account	Account 2010	Amount	Budget	Variance
1	40010	Parcel Tax	18,000.00	18,000.00	0.00
2	40220	Interest Earned on Investments	702.67	1,000.00	(297.33)
3	42000	Surplus (Deficit) Available from Prior Year	8,723.14	7,856.00	867.14
5	50180	Travel	(8.91)	(100.00)	91.09
6	50190	Advertising	(60.54)	0.00	(60.54)
7	50520	Consulting - Legal	0.00	(1,000.00)	1,000.00
8	50540	Consulting - Engineering	0.00	(500.00)	500.00
9	50580	Contracted Services	0.00	(2,000.00)	2,000.00
10	50605	Licenses & Permits	(264.31)	(300.00)	35.69
11	50670	Service / Site Maintenance	(1,663.10)	(9,000.00)	7,336.90
12	53000	Transfer to Reserve	(10,956.00)	(10,956.00)	0.00
13	53200	Staff Time Allocation	(1,193.33)	(3,000.00)	1,806.67
Σ1	2800	Bralorne Sewer	13,279.62	0.00	13,279.62

Reserves:	Start of Year	38,091.41
	Transfer From Reserve (use of funds)	0.00
	Transfer to Reserve	10,956.00
	End of Year	<u>49,047.41</u>

	Account	Account 2011	Amount	Budget	Variance
1	40010	Parcel Tax	16,896.00	16,896.00	0.00
2	40210	Connection Fees	1,728.63	0.00	1,728.63
3	40220	Interest Earned on Investments	896.60	1,100.00	(203.40)
4	42000	Surplus (Deficit) Available from Prior Year	13,279.62	5,859.41	7,420.21
6	50180	Travel	(3.95)	(100.00)	96.05
7	50520	Consulting - Legal	0.00	(600.00)	600.00
8	50580	Contracted Services	(1,831.44)	(2,100.00)	268.56
9	50600	Insurance	(177.00)	0.00	(177.00)
10	50605	Licenses & Permits	(468.83)	(300.00)	(168.83)
11	50670	Service / Site Maintenance	(340.86)	(6,200.00)	5,859.14
12	53000	Transfer to Reserve	(10,000.00)	(10,000.00)	0.00
13	53200	Staff Time Allocation	(4,547.32)	(4,555.00)	7.68
Σ1	2800	Bralorne Sewer	15,431.45	0.41	15,431.04

Reserves:	Start of Year	49,047.41
	Transfer From Reserve (use of funds)	0.00
	Transfer to Reserve	10,000.00
	End of Year	<u>59,047.41</u>

	Account	Account 2012	Amount	Budget	Variance
1	40010	Parcel Tax	18,600.00	18,600.00	0.00
2	40220	Interest Earned on Investments	829.32	1,100.00	(270.68)
3	40970	Funding from Area A Select Funds	9,364.48	0.00	9,364.48
4	42000	Surplus (Deficit) Available from Prior Year	15,431.45	7,452.83	7,978.62
7	50180	Travel	(207.65)	(100.00)	(107.65)
8	50190	Advertising	(14.47)	0.00	(14.47)
10	50520	Consulting - Legal	(540.04)	(200.00)	(340.04)
11	50540	Consulting - Engineering	(9,364.48)	0.00	(9,364.48)
12	50580	Contracted Services	(975.76)	(2,100.00)	1,124.24
13	50600	Insurance	(153.00)	(200.00)	47.00
14	50605	Licenses & Permits	(466.35)	(500.00)	33.65
15	50670	Service / Site Maintenance	(10,401.47)	(6,200.00)	(4,201.47)
16	51030	Contingency	0.00	(1,704.00)	1,704.00
17	53000	Transfer to Reserve	(5,749.00)	(5,749.00)	0.00
19	53200	Staff Time Allocation	(10,571.62)	(10,400.00)	(171.62)
Σ1	2800	Bralorne Sewer	5,781.41	(0.17)	5,781.58

Reserves:	Start of Year	59,047.41
	Transfer From Reserve (use of funds)	0.00
	Transfer to Reserve	5,749.00
	End of Year	64,796.41

	Account	Account 2013	Amount	Budget	Variance
1	40010	Parcel Tax	25,000.00	25,000.00	0.00
2	40220	Interest Earned on Investments	853.23	838.00	15.23
3	42000	Surplus (Deficit) Available from Prior Year	5,781.41	4,488.00	1,293.41
6	50180	Travel	(59.73)	(100.00)	40.27
7	50190	Advertising	0.00	(100.00)	100.00
8	50505	Admin Fee from General Government	(250.00)	(250.00)	0.00
9	50520	Consulting - Legal	0.00	(500.00)	500.00
10	50580	Contracted Services	(1,800.00)	(1,800.00)	0.00
11	50600	Insurance	(157.00)	(160.00)	3.00
12	50605	Licenses & Permits	(264.31)	(500.00)	235.69
14	50670	Service / Site Maintenance	(4,279.29)	(6,000.00)	1,720.71
15	51030	Contingency	0.00	(2,000.00)	2,000.00
16	53000	Transfer to Reserve	(8,916.00)	(8,916.00)	0.00
17	53200	Staff Time Allocation	(5,150.70)	(10,000.00)	4,849.30
Σ1	2800	Bralorne Sewer	10,757.61	0.00	10,757.61

Reserves:	Start of Year	64,796.41
	Transfer From Reserve (use of funds)	0.00
	Transfer to Reserve	8,916.00
	End of Year	<u>73,712.41</u>

	Account	Account 2014	Amount	Budget	Variance
1	40010	Parcel Tax	25,000.00	25,000.00	0.00
2	40220	Interest Earned on Investments	849.98	770.00	79.98
3	42000	Surplus (Deficit) Available from Prior Year	10,757.61	10,886.16	(128.55)
6	44000	Transfer from Reserve	57,635.00	11,000.00	46,635.00
7	50180	Travel	(146.10)	(100.00)	(46.10)
8	50190	Advertising	0.00	(100.00)	100.00
9	50210	Communications	(22.48)	0.00	(22.48)
10	50505	Admin Fee from General Government	(250.00)	(250.00)	0.00
11	50520	Consulting - Legal	0.00	(5,000.00)	5,000.00
12	50580	Contracted Services	(1,800.00)	(1,800.00)	0.00
13	50600	Insurance	(146.00)	(146.00)	0.00
14	50605	Licenses & Permits	(264.31)	(265.00)	0.69
15	50670	Service / Site Maintenance	(25,869.32)	(24,200.00)	(1,669.32)
16	51030	Contingency	0.00	(795.16)	795.16
17	53000	Transfer to Reserve	(5,000.00)	(5,000.00)	0.00
18	53200	Staff Time Allocation	(13,626.66)	(10,000.00)	(3,626.66)
25	99996	Fixed Asset Increase (repairs)	(46,635.00)	0.00	(46,635.00)
Σ1	2800	Bralorne Sewer	482.72	0.00	482.72

Reserves:	Start of Year	73,712.41
	Transfer From Reserve (use of funds)	(57,635.00)
	Transfer to Reserve	5,000.00
	End of Year	<u>21,077.41</u>

	Account	Account 2015	Amount	Budget	Variance
1	40010	Parcel Tax	25,000.00	25,000.00	0.00
2	40210	Connection Fees	0.00	3,500.00	(3,500.00)
3	40220	Interest Earned on Investments	279.77	350.00	(70.23)
4	42000	Surplus (Deficit) Available from Prior Year	482.72	430.61	52.11
7	43000	Funding from Area A PILT	5,000.00	5,000.00	0.00
8	50180	Travel	(7.13)	(150.00)	142.87
9	50210	Communications	0.00	(50.00)	50.00
10	50505	Admin Fee from General Government	(250.00)	(250.00)	0.00
11	50520	Consulting - Legal	0.00	(5,000.00)	5,000.00
12	50540	Consulting - Engineering	(2,995.00)	(3,000.00)	5.00
13	50580	Contracted Services	(1,814.00)	(1,800.00)	(14.00)
14	50585	Water / Sewer Connections	0.00	(3,500.00)	3,500.00
15	50600	Insurance	(98.00)	(98.00)	0.00
16	50605	Licenses & Permits	(264.31)	(265.00)	0.69
17	50670	Service / Site Maintenance	(423.55)	(5,000.00)	4,576.45
18	51030	Contingency	0.00	(167.61)	167.61
19	53000	Transfer to Reserve	(4,500.00)	(4,500.00)	0.00
20	53000	Transfer to Reserve	(2,500.00)	(2,500.00)	0.00
21	53200	Staff Time Allocation	(4,425.02)	(8,000.00)	3,574.98
Σ1	2800	Bralorne Sewer	13,485.48	0.00	13,485.48

Reserves:	Start of Year	21,077.41
	Transfer From Reserve (use of funds)	0.00
	Transfer to Reserve	7,000.00
	End of Year	<u>28,077.41</u>

	Account	Account 2016	Amount	Budget	Variance
1	40010	Parcel Tax	25,000.00	25,000.00	0.00
2	40210	Connection Fees/Mine Sewer Hook-up Design	9,000.00	3,500.00	5,500.00
3	40220	Interest Earned on Investments	463.92	430.00	33.92
4	40950	Conditional Grants - Gas Tax	0.00	200,000.00	(200,000.00)
5	42000	Surplus (Deficit) Available from Prior Year	13,485.48	13,485.00	0.48
9	43000	Funding from Area A PILT	5,000.00	5,000.00	0.00
10	50180	Travel	(58.34)	(75.00)	16.66
11	50190	Advertising	(13.50)	0.00	(13.50)
12	50210	Communications	(17.82)	(50.00)	32.18
13	50220	Courier	(26.13)	0.00	(26.13)
14	50505	Admin Fee from General Government	(250.00)	(250.00)	0.00
15	50580	Contracted Services	(2,267.79)	(2,525.00)	257.21
16	50585	Water / Sewer Connections	0.00	(3,500.00)	3,500.00
17	50600	Insurance	(75.66)	(500.00)	424.34
18	50605	Licenses & Permits	(264.31)	(265.00)	0.69
19	50670	Service / Site Maintenance	(1,285.10)	(5,000.00)	3,714.90
20	51030	Contingency	0.00	(2,000.00)	2,000.00
21	53000	Transfer to Reserve	(15,750.00)	(15,750.00)	0.00
22	53000	Transfer to Reserve	(1,500.00)	(1,500.00)	0.00
23	53200	Staff Time Allocation	(11,525.27)	(16,000.00)	4,474.73
26	99996	Fixed Asset Increase (new sewer system)	(69,906.54)	(200,000.00)	130,093.46
Σ1	2800	Bralorne Sewer	(49,991.06)	0.00	(49,991.06)

Reserves: Start of Year	28,077.41
Transfer From Reserve (use of funds)	0.00
Transfer to Reserve	17,250.00
End of Year	<u>45,327.41</u>

	Account	Account 2017	Amount	Budget	Variance
1	40010	Parcel Tax	25,000.00	25,000.00	0.00
2	40220	Interest Earned on Investments	462.81	544.00	(81.19)
3	40950	Conditional Grants - Gas Tax	127,344.53	1,938,623.00	(1,811,278.47)
4	42000	Surplus (Deficit) Available from Prior Year	(49,991.06)	10,915.00	(60,906.06)
9	43000	Funding from Area A PILT	5,000.00	5,000.00	0.00
10	50180	Travel	0.00	(75.00)	75.00
11	50190	Advertising	0.00	(25.00)	25.00
12	50195	Meeting Costs	(99.02)	0.00	(99.02)
13	50210	Communications	(26.75)	(50.00)	23.25
14	50505	Admin Fee from General Government	(250.00)	(250.00)	0.00
15	50520	Consulting - Legal	(6,624.48)	0.00	(6,624.48)
16	50580	Contracted Services	(1,817.29)	(2,600.00)	782.71
17	50600	Insurance	(639.51)	(974.00)	334.49
18	50605	Licenses & Permits	(400.18)	(265.00)	(135.18)
19	50670	Service / Site Maintenance	0.00	(5,000.00)	5,000.00
20	51030	Contingency	0.00	(2,000.00)	2,000.00
21	53000	Transfer to Reserve	(14,220.00)	(14,220.00)	0.00
22	53200	Staff Time Allocation	(19,032.64)	(16,000.00)	(3,032.64)
25	99996	Fixed Asset Increase (new sewer system)	(57,437.99)	(1,938,623.00)	1,881,185.01
Σ1	2800	Bralorne Sewer	7,268.42	0.00	7,268.42

Reserves:	Start of Year	45,327.41
	Transfer From Reserve (use of funds)	0.00
	Transfer to Reserve	14,220.00
	End of Year	59,547.41

	Account	Account 2018	Amount	Budget	Variance
1	40010	Parcel Tax	25,750.00	25,750.00	0.00
2	40220	Interest Earned on Investments	1,044.72	315.00	729.72
3	40300	Miscellaneous Revenue	0.00	10,000.00	(10,000.00)
4	40950	Conditional Grants - Gas Tax	1,452,057.95	1,872,185.00	(420,127.05)
5	42000	Surplus (Deficit) Available from Prior Year	7,268.42	7,268.00	0.42
11	43000	Funding from Area A PILT	5,000.00	5,000.00	0.00
12	44000	Transfer from Reserve	0.00	20,000.00	(20,000.00)
13	44000	Transfer from Reserve	2,000.00	2,000.00	0.00
14	50180	Travel	(42.63)	(100.00)	57.37
15	50190	Advertising	(3,357.36)	(25.00)	(3,332.36)
17	50210	Communications	0.00	(50.00)	50.00
18	50220	Courier	(78.98)	0.00	(78.98)
19	50505	Admin Fee from General Government	(250.00)	(250.00)	0.00
20	50520	Consulting - Legal	(1,464.42)	(5,000.00)	3,535.58
21	50580	Contracted Services	(2,082.94)	(2,600.00)	517.06
22	50580	Contracted Services	(595.00)	0.00	(595.00)
24	50600	Insurance	(78.27)	(633.00)	554.73
25	50605	Licenses & Permits	(442.22)	(420.00)	(22.22)
26	50650	Operating Supplies - Other	(48.68)	(2,000.00)	1,951.32
27	50670	Service / Site Maintenance	0.00	(5,000.00)	5,000.00
28	51030	Contingency	0.00	(2,000.00)	2,000.00
29	53000	Transfer to Reserve	(2,750.00)	(2,750.00)	0.00
30	53200	Staff Time Allocation	(9,669.40)	(6,500.00)	(3,169.40)
31	53200	Staff Time Allocation	(30,492.31)	(13,005.00)	(17,487.31)
33	99996	Fixed Asset Increase (new sewer system)	(1,457,457.95)	(1,902,185.00)	444,727.05
Σ1	2800	Bralorne Sewer	(15,689.07)	0.00	(15,689.07)

Reserves:	Start of Year	59,547.41
	Transfer From Reserve (use of funds)	(2,000.00)
	Transfer to Reserve	2,750.00
	End of Year	60,297.41