



**SQUAMISH - LILLOOET**  
REGIONAL DISTRICT

**Financial Statements**  
**For the year ended December 31, 2020**

**Squamish-Lillooet Regional District  
Financial Statements  
For the year ended December 31, 2020**

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## **Statement of Management Responsibility**

The 2020 financial statements have been prepared by Regional District staff and are the responsibility of management. Management's responsibilities also include maintaining a system of internal controls for financial statement reliability purposes and for the protection of the Regional District's assets. The financial statements have been prepared in accordance with Canadian public sector accounting standards.

The Board of the Regional District has approved these financial statements at their Board meeting of April 21, 2021.

BDO Canada LLP, the Regional District's independent external auditors, have examined the Regional District's financial statements in accordance with generally accepted auditing standards. In their opinion, as expressed in their audit report, the Regional District's financial statements present fairly in all material respects the financial position of the Regional District as at December 31, 2020, and the results of operations and cash flows for the year then ended.

A handwritten signature in black ink, appearing to read 'S. Lafrance', with a stylized flourish at the end.

Suzanne Lafrance  
Director of Finance  
[April 21, 2021]



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## Independent Auditor's Report

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To the Board of Directors of the Squamish-Lillooet Regional District

### Opinion

We have audited the financial statements of the Squamish-Lillooet Regional District (the "Regional District") which comprise the Statement of Financial Position as at December 31, 2020 and the Statements Operations, Changes in Net Financial Assets, and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Regional District as at December 31, 2020 and the results of its operations, its change in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of this report. We are independent of the Regional District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Regional District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Regional District, or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Regional District's financial reporting process.



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## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally-accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally-accepted auditing standards we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing an opinion on the effectiveness of the Regional District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Regional District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the Regional District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Whistler, British Columbia

April 23, 2021

**Squamish-Lillooet Regional District  
Statement of Financial Position**

December 31	2020	2019
<b>Financial Assets</b>		
<b>Cash and Investments</b>		
Cash	\$ 297,755	\$ 391,450
Investments (Note 3)	14,550,572	11,816,036
<b>Accounts Receivable</b>		
AR Governments and Agencies	482,569	1,142,429
AR Other	273,010	324,102
<b>Agreements</b>		
Agreements Due From Members (Note 6)	49,356,490	39,849,911
	64,960,396	53,523,928
<b>Liabilities</b>		
<b>Accounts Payable</b>		
AP Trade and Accrued Liabilities	600,631	819,420
AP Payroll	330,062	281,365
Contributions in Trust	75,193	85,332
Provision for Landfill Closure (Note 7)	519,694	469,885
Deferred Revenue	173,677	31,833
<b>Debt</b>		
Short-Term Financing (Note 8)	358,875	58,875
Long-Term Debt (Note 6) (Schedule 1)	57,065,566	47,557,707
	59,123,698	49,304,417
<b>Net Financial Assets</b>	<b>5,836,698</b>	<b>4,219,511</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 2) (Schedule 3)	39,209,975	39,905,586
Prepaid expenses	77,764	51,413
<b>Accumulated Surplus</b>	<b>\$ 45,124,437</b>	<b>\$ 44,176,510</b>

Approved by:



Treasurer



Chair

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements

**Squamish-Lillooet Regional District  
Statement of Operations**

For the year ended December 31	Budget 2020 (Note 11)	2020	2019
<b>Revenue</b>			
Requisition	8,475,242	8,475,242	7,684,785
Parcel Tax	739,344	739,344	704,359
Members Recovered Debt (Schedule 2)	0	4,917,767	4,749,197
Grants In Lieu of Taxes	1,791,030	1,494,821	1,429,121
Rental Income	40,740	40,141	41,642
Planning Fees	38,858	25,114	149,585
Building Permit Fees	249,517	246,971	235,014
Water and Sewer Rates	186,270	191,296	185,028
Interest and Investment Income	159,002	88,212	195,366
Tipping Fees	551,582	625,588	573,584
Miscellaneous Revenue	122,632	168,120	55,898
Contributions From Developers	96,000	96,000	96,000
Sales of Goods and Services	-	-	188,399
Sale of Capital Assets	-	(7,864)	(4,790)
Unconditional Grants - Provincial	200,000	200,000	200,000
Conditional Grants - Federal	707,893	326,747	1,090,998
Conditional Grants - Provincial	1,484,592	1,804,992	827,057
Conditional Grants - Local Governmental	2,840	2,840	12,160
Conditional Grants - Non-Governmental	287,503	249,095	136,920
Transfer From Landfill Closure Liability	5,000	7,198	5,026
Actuarial Revenue	-	163,480	144,495
	15,138,045	19,855,104	18,699,844
<b>Expenses (Note 9)</b>			
General Government Services and Elections	3,922,824	2,855,258	2,418,624
Environmental Development	1,240,089	682,887	631,431
Environmental Health	1,630,632	1,746,864	1,192,277
Building Inspection	512,947	413,968	445,039
Fire Protection and Rescue Services	2,795,075	2,222,010	1,815,299
Street Lightning, Dyking and Road Maintenance	117,757	43,495	44,548
Recreation, Cultural, Television and Library	3,381,333	3,110,723	3,609,737
Water Systems	673,298	521,884	550,732
Sewer Systems	421,645	401,253	421,709
Electoral Special/General Services	576,131	263,236	144,867
Economic Development	72,644	81,894	23,250
Transit System	75,000	-	-
Debt Services (Schedule 2)			
For Members	-	4,917,767	4,749,197
Electoral Areas	299,193	283,447	295,257
Amortization	1,492,372	1,362,491	1,321,058
	17,210,940	18,907,177	17,663,025
<b>Annual Surplus / (Deficit)</b>	(2,072,895)	947,927	1,036,819
<b>Accumulated Surplus, Beginning of Year</b>	44,176,510	44,176,510	43,139,691
<b>Accumulated Surplus, End of Year</b>	\$ 42,103,615	\$ 45,124,437	\$ 44,176,510

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements

**Squamish-Lillooet Regional District  
Statement of Cash Flows**

**For the year ended December 31**

**2020**

**2019**

**Cash provided by (used in)**

**Operating transactions**

Annual Surplus	\$ 947,927	\$ 1,036,819
Items not involving cash		
Amortization	1,362,491	1,321,058
Loss on sale/disposal of tangible capital assets	7,864	38,542
	<u>2,318,282</u>	<u>2,396,419</u>
Changes in non-cash operating balances		
Accounts receivable	710,952	1,538,555
Accounts payable	(170,092)	(651,269)
Contributions in trust	(10,139)	(11,464)
Deferred revenue	141,844	(72,957)
Prepaid expenses	(26,351)	6,981
Provision for landfill future closure and post-closure costs	49,809	51,602

<b>Cash generated by operating transactions</b>	<b><u>3,014,305</u></b>	<b><u>3,257,867</u></b>
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**Financing transactions**

Proceeds from issuance of long-term debt	500,000	-
Proceeds from issuance of short-term debt	300,000	-
Debt retirement	(498,721)	(524,386)

<b>Cash generated by (used in) financing transactions</b>	<b><u>301,279</u></b>	<b><u>(524,386)</u></b>
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**Investing transactions**

Cash used to acquire tangible capital assets	(674,743)	(1,415,671)
Changes in investments	(2,734,536)	(961,592)

<b>Cash used for investing transactions</b>	<b><u>(3,409,279)</u></b>	<b><u>(2,377,263)</u></b>
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<b>Increase (decrease) in cash during the year</b>	<b>(93,695)</b>	<b>356,218</b>
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<b>Cash, beginning of year</b>	<b><u>391,450</u></b>	<b><u>35,232</u></b>
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<b>Cash, end of year</b>	<b>\$ 297,755</b>	<b>\$ 391,450</b>
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The accompanying summary of significant accounting policies and notes are an integral part of these financial statements

**Squamish-Lillooet Regional District**  
**Statement of Change in Net Financial Assets**

<b>For the year ended December 31</b>	<b>Budget 2020</b>	<b>2020</b>	<b>2019</b>
<b>Annual surplus / (deficit)</b>	\$ (2,072,895)	\$ 947,927	\$ 1,036,819
Acquisition of tangible capital assets	(3,772,530)	(674,743)	(1,415,671)
Amortization of tangible capital assets	1,492,372	1,362,491	1,321,058
Change in prepaid expenses	-	(26,351)	6,981
Loss on sale of tangible capital assets	-	7,864	38,542
<b>Change in net financial assets for the year</b>	<b>(4,353,053)</b>	<b>1,617,187</b>	<b>987,729</b>
<b>Net financial assets, beginning of year</b>	<b>4,219,511</b>	<b>4,219,511</b>	<b>3,231,782</b>
<b>Net financial assets (net debt), end of year</b>	<b>\$ (133,542)</b>	<b>\$ 5,836,698</b>	<b>\$ 4,219,511</b>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements

## Squamish-Lillooet Regional District

### Notes to the Financial Statements

For the year ended December 31, 2020

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#### 1. Significant Accounting Policies

##### a. Basis of Presentation

The Squamish-Lillooet Regional District (the Regional District) is a local government in the Province of British Columbia. The Financial Statements of the Regional District, which are the representation of management, are prepared in accordance with Canadian public sector accounting standards (PSAS) as prescribed by the Public Sector Accounting Board of the Chartered Professional Accountants Canada. The Financial Statements reflect the combined results and activities of the reporting entity which is comprised of the Operating, Capital and Reserve funds and all organizations that are accountable for the administration of their financial affairs and resources to the Regional District's Board and are controlled or owned by the Regional District. Inter-fund transactions have been eliminated within these Financial Statements.

- i. Operating Funds: These funds include the General, Water and Sewer operations of the Regional District. They are used to record the operating costs of the services provided by the Regional District.
- ii. Capital Funds: These funds include the General, Water and Sewer Capital Funds. They are used to record the acquisition and disposal of property and equipment and their related financing.
- iii. Reserve Funds: Under the *Local Government Act*, the Regional Board may, by bylaw, establish reserve funds for specified purposes. Money in a reserve fund, and interest earned thereon, must be expended only for the purpose for which the fund was established. If the amount in a reserve fund is greater than required, the Regional Board may, by bylaw, transfer all or part of the balance to another reserve fund within the same service.

##### b. Budget Amounts

Budget amounts reflect the statutory annual budget as adopted by the Board on March 18, 2020.

##### c. Revenue Recognition

Sources of revenue are recorded on the accrual basis and include revenue in the period in which the transactions or events occurred that give rise to the revenues, and expenses in the period the goods and services are acquired and a liability is incurred or transfers are due. Sale of services and user fee revenues are recognized when the service or product is rendered by the Regional District.

Grant revenues are recognized when the funding becomes receivable unless related stipulations create a liability in which case the revenue is recognized as the liability becomes extinguished. Revenue unearned in the current period is recorded as deferred revenue.

Government transfers, which include legislative grants, are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the

## **Squamish-Lillooet Regional District**

### **Notes to the Financial Statements**

For the year ended December 31, 2020

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definition of a liability. Government transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Government transfers are recognized in the statement of operations as the stipulation liabilities are settled.

Requisition revenue is recorded at estimated amounts when it meets the definition of an asset, has been authorized and the taxable event occurs. Annual levies for non-optional regional district services and general administrative services are recorded as requisition revenue for regional district services in the year they are levied. Requisition revenue receivable is recognized net of an allowance for anticipated uncollectable amounts. Levies imposed by other taxing authorities are not included as taxes for regional district purposes.

To the extent that adjustments for uncollectible amounts exceed the initial estimates, they are recognized at the time they are received.

#### **d. Investments**

Investments are recorded at cost, except for investments in the Municipal Finance Authority of British Columbia pooled investments, for which market value approximates cost due to the volume of transactions within the fund. When, in the opinion of management, there is a permanent decline in value, investments are written down to their net realizable value.

#### **e. Tangible Capital Assets**

Tangible capital assets, comprised of capital assets and capital work-in-progress, are recorded at cost less accumulated amortization and are classified according to their functional use. Amortization is recorded on a straight-line basis over the estimated useful life of the asset commencing the year the asset is put in to service. Donated tangible capital assets are reported at fair value at the time of donation. Estimated useful lives are as follows:

Land Improvements	15 to 20 years
Buildings	20 to 50 years
Fixtures, Furniture, Equipment & Vehicles	5 to 20 years
Technology	5 years
Roads	10 to 50 years
Bridges and Other Transportation Structures	10 to 50 years
Water Infrastructure	5 to 100 years
Sewer Infrastructure	5 to 100 years
Drainage Infrastructure	25 to 40 years

#### **f. Use of Estimates**

The preparation of financial statements in conformity with PSAS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenues and expenses during the period. Significant areas requiring estimates include the determination of accrued payroll liabilities, landfill closure & post-closure liabilities, useful lives of tangible capital assets and provisions for contingencies. As such, actual amounts could differ from the estimates.

**Squamish-Lillooet Regional District**

## Notes to the Financial Statements

For the year ended December 31, 2020

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**2. Tangible Capital Assets**

See the Schedule of Tangible Capital Assets (Schedule 3) for additional information.

	<b>2020</b>	<b>2019</b>
Land	\$3,158,851	\$3,158,851
Land Improvements	1,689,165	1,436,706
Buildings	12,856,813	13,285,973
Equipment, Furniture & Vehicles	874,690	827,989
Engineering Structures:		
Water	8,758,903	9,063,033
Sewer	11,866,066	12,127,003
Roads/Street Lights	5,487	6,031
<b>Total</b>	<b><u>\$39,209,975</u></b>	<b><u>\$39,905,586</u></b>

The Regional District has \$280,423 of tangible capital assets under construction in 2020 (2019 - \$5,037,749).

**3. Investments**

	<b>2020</b>	<b>2019</b>
Restricted investments:		
Reserves	\$9,157,370	\$8,261,289
Restricted Revenues	<u>519,694</u>	<u>469,885</u>
	9,677,064	8,731,174
Unrestricted investments	<u>4,873,508</u>	<u>3,084,862</u>
<b>Total investments</b>	<b><u>\$14,550,572</u></b>	<b><u>\$11,816,036</u></b>

Average yield on investments	0.67%	1.72%
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Included in investments are the Municipal Finance Authority of British Columbia's (MFABC) Money Market Fund and Government Focused Ultra-short Bond Fund (previously called the Intermediate Fund), with cost values as described below. Amounts can be withdrawn from the Money Market Fund with one day's notice and with 3 day's notice for the Government Focused Ultra-short Bond Fund.

	<b>2020</b>	<b>2019</b>
MFABC Money Market Fund	\$14,113,255	\$11,440,981
MFABC Government Focused Ultra-short Bond Fund	<u>390,151</u>	<u>333,250</u>
Total MFABC Investments	\$14,503,406	\$11,774,231

**4. Deposit and Reserve – Municipal Finance Authority of British Columbia**

The Municipal Finance Authority of British Columbia (MFABC) provides capital financing for Regional Districts and their member municipalities. MFABC is required to establish a Debt Reserve Fund and must use this fund if at any time there are insufficient funds to meet payments on its obligations. If this occurs the Regional District may be called upon to restore the fund.

## Squamish-Lillooet Regional District

### Notes to the Financial Statements

For the year ended December 31, 2020

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Each Regional District, through its member municipalities who share in the proceeds of a debt issue, is required to pay into the Debt Reserve Fund certain amounts set out in the financing agreements. The interest earned on the Debt Reserve Fund, less administrative expenses, becomes an obligation of the MFABC to the Regional Districts.

Upon the maturity of a debt issue, the unused portion of the Debt Reserve Fund established for that issue will be discharged. The proceeds from these discharges will be credited to income in the year they are received.

As at December 31, the total of the Debt Reserve Fund was comprised of:

	2020	2019
Cash deposits	\$170,318	\$161,962
Demand notes	<u>297,589</u>	<u>293,906</u>
	<u><b>\$467,907</b></u>	<u><b>\$455,868</b></u>

#### 5. Federal Gas Tax and Public Transit Agreements

Gas Tax and Public Transit funding is provided by the Government of Canada and use of the funding is restricted by the terms of a funding agreement between the Regional District and the Union of British Columbia Municipalities. Gas Tax funding may be used towards certain public transit, broadband connectivity, community energy systems, drinking water, wastewater, solid waste, sports infrastructure, recreational infrastructure, cultural infrastructure, tourism infrastructure, disaster mitigation, brownfield redevelopment, capacity building projects, and other specified category projects as specified in the funding agreements. These amounts are included with reserve funds.

<b>Federal Gas Tax Agreement Funds</b>	2020	2019
Opening balance of unspent funds	\$2,237,983	\$2,163,360
Add: Amount received during the year	326,747	668,870
Interest earned	18,660	39,036
Less: Amount spent on eligible project costs	<u>(185,257)</u>	<u>(633,283)</u>
Closing balance of unspent funds	<u><b>\$2,398,133</b></u>	<u><b>\$2,237,983</b></u>

#### 6. Long-Term Debt

All monies borrowed by the Regional District are upon its credit at large and shall, in the event of any default, constitute an indebtedness of the member municipalities for which they are jointly and severally liable.

The agreements due from members are receivable on the same terms as the related agreements payable to the Municipal Finance Authority of British Columbia (MFABC) set out in Schedule 1.

**Squamish-Lillooet Regional District**

Notes to the Financial Statements

For the year ended December 31, 2020

	<b>Balance, beginning of year</b>	<b>Additions</b>	<b>Principal Payment</b>	<b>Actuarial Adjustments*</b>	<b>Balance, end of year</b>
<b>General Fund</b>					
MFA issue 99	\$1,381,740	-	\$55,227	\$36,730	\$1,289,783
MFA issue 101	2,826,457	-	106,177	63,816	2,656,464
MFA issue 105	280,281	-	34,959	16,789	228,533
MFA issue 121	607,760	-	18,009	5,690	584,061
MFA issue 124	378,328	-	10,805	2,867	364,656
MFA issue 146	195,796	-	4,204	126	191,466
MFA issue 146	946,234	-	53,767	1,613	890,854
MFA issue 152	<u>0</u>	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>500,000</u>
	<b><u>6,616,596</u></b>	<b><u>500,000</u></b>	<b><u>283,148</u></b>	<b><u>127,631</u></b>	<b><u>6,705,817</u></b>
<b>Water Fund</b>					
MFA issue 80	244,701	-	26,008	30,765	187,928
MFA issue 105	12,533	-	1,563	751	10,219
MFA issue 105	<u>64,064</u>	<u>-</u>	<u>7,991</u>	<u>3,837</u>	<u>52,236</u>
	<b><u>321,298</u></b>	<b><u>0</u></b>	<b><u>35,562</u></b>	<b><u>35,353</u></b>	<b><u>250,383</u></b>
<b>Sewer Fund</b>					
MFA issue 145	685,287	-	14,714	441	670,132
MFA issue 146	<u>84,615</u>	<u>-</u>	<u>1,817</u>	<u>54</u>	<u>82,744</u>
	<b><u>769,902</u></b>	<b><u>0</u></b>	<b><u>16,531</u></b>	<b><u>495</u></b>	<b><u>752,876</u></b>
<b>Totals</b>	<b><u>\$7,707,796</u></b>	<b><u>\$500,000</u></b>	<b><u>\$335,241</u></b>	<b><u>\$163,479</u></b>	<b><u>\$7,709,076</u></b>

**Debt obligation recoverable from and payable by members:**

Within 12 months	\$6,609,638
Thereafter	<u>\$42,746,852</u>
	<b><u>\$49,356,490</u></b>

**Total MFABC Debt (Schedule 1)****\$57,065,566**

The following principal amounts are payable over the next five years:

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Thereafter</b>	<b>Total</b>
General	\$295,963	\$295,963	\$295,963	\$295,963	\$261,005	\$2,278,379	\$3,723,236
Water funds	35,562	35,562	35,562	9,554	0	0	116,240
Sewer funds	<u>16,530</u>	<u>16,530</u>	<u>16,530</u>	<u>16,530</u>	<u>16,530</u>	<u>380,195</u>	<u>462,845</u>
	<b><u>\$348,055</u></b>	<b><u>\$348,055</u></b>	<b><u>\$348,055</u></b>	<b><u>\$322,047</u></b>	<b><u>\$277,535</u></b>	<b><u>\$2,658,574</u></b>	<b><u>\$4,302,321</u></b>

Actuarial Adjustments\* \$3,406,755**Total Regional District MFABC Debt Balance** **\$7,709,076**

## Squamish-Lillooet Regional District

### Notes to the Financial Statements

For the year ended December 31, 2020

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\*Actuarial Adjustments represent interest earned on sinking funds held by MFABC. Such interest is used to reduce the principal amount of outstanding debt.

#### 7. Future Obligations

##### **Landfill Closure / Post Closure Liability**

The Regional District operates various landfill sites and is responsible for closure and post closure care of these sites. The reported liability of \$519,694 (2019 - \$469,885) is for 3 landfill sites.

The Lillooet Landfill is currently in operation and is expected to close in 2085. A report done by Sperling Hansen Associates analyzed the Lillooet Landfill and gave recommendations for closure & post closure costs and post-closure liabilities per year. Total closure and post-closure costs are \$7,688,528, none of which have yet been incurred. The Regional District's estimated liability for these expenses is recognized as the landfill site's capacity is used and the reported liability of \$503,618 (2019 - \$446,611) represents the portion of the estimated total expense recognized as at December 31, 2020. The liability and annual expense is calculated based on the ratio of current usage to the total capacity of the site and the discounted estimated future cash flows associated with closure and post-closure activities. The remaining capacity of the site using the waste to cover ratios is estimated to be 444,064 m<sup>3</sup> as at the last review completed in February 2021, and the estimated remaining landfill life is 65 years. Post-closure costs are expected to be incurred for 100 years after this date.

The two Pemberton Landfill sites are now closed. Closure activities have commenced and the land is being returned to its original state. The reported liability of \$16,076 (2019 - \$23,274) represents the portion of the estimated total expense recognized as at December 31, 2020.

#### 8. Short-term Financing

Short-term financing is provided by the Municipal Financing Authority (MFABC) and bears interest at the MFABC's variable daily floating rate (1.21% at December 31, 2020). The authority for borrowing is section 403 of the Local Government Act, Liabilities Under Agreement. The amount repayable is \$358,875 (2019 - \$58,875) and is repayable over a maximum of 5 years from date of issue.

##### **Short-term financing amounts outstanding at December 31:**

<b>Function</b>	<b>2020</b>	<b>2019</b>
Pemberton Community Youth Centre	\$58,875	\$58,875
Bralorne Sewer Treatment Plant	150,000	-
General Government Main Office	150,000	-
<b>Total</b>	<b><u>\$358,875</u></b>	<b><u>\$58,875</u></b>

**Squamish-Lillooet Regional District**

## Notes to the Financial Statements

For the year ended December 31, 2020

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**9. Expenses by Object**

	<b>2020</b>	<b>2019</b>
Debt charges	\$5,201,214	\$5,044,454
Operating expenses	9,038,264	8,194,791
Salary, wages and benefits	3,305,208	3,102,722
Amortization	1,362,491	1,321,058
	<u><b>\$18,907,177</b></u>	<u><b>\$17,663,025</b></u>

**10. Commitments and Contingencies****a. Pension Plan**

The Regional District and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the Plan, including investment of assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2019, the Plan had about 213,000 active members and approximately 106,000 retired members. Active members include approximately 41,000 contributors from local government.

Every three years an actuarial valuation is performed to assess the financial position of the Plan and the adequacy of Plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the Plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability. The most recent valuation as at December 31, 2018 indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The next valuation will be as at December 31, 2021, with results available in 2022.

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the Plan. The Squamish-Lillooet Regional District paid \$202,622 (2019 - \$193,555) for employer contributions while employees contributed \$179,428 (2019 - \$171,268) to the plan in fiscal 2020.

**b. Municipal Insurance Association of British Columbia**

The Regional District is a member of the Municipal Insurance Association of British Columbia. The main purpose is to pool the risks of liability so as to lessen the impact upon any subscriber. Under the Reciprocal Insurance Exchange Agreement, the Regional District is assessed a premium and specific deductible for its claims based on

## Squamish-Lillooet Regional District

### Notes to the Financial Statements

For the year ended December 31, 2020

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population. The obligation of the Regional District with respect to the Exchange and/or contracts and obligations entered into by the Exchange on behalf of its subscribers in connection with the Exchange are in every case several, not joint and several. The Regional District irrevocably and unconditionally undertakes and agrees to indemnify and save harmless the other subscribers against liability losses and costs which the other subscriber may suffer. Should the Association pay out claims in excess of premiums received, it is possible that the Regional District, along with the other participants, would be required to contribute towards this deficit.

#### 11. Reconciliation of 2020 Budget Amounts

The budget amounts presented throughout these financial statements represent the 2020 Financial Plan Bylaw adopted by the Board on March 18, 2020 as adjusted to a “PSAS basis” in order to match the required presentation in the Statement of Operations and the Statement of Change in Net Financial Assets. This adjustment is necessary because certain revenue items in the Financial Plan are not considered revenues for PSAS purposes including transfers from reserves and debt proceeds. Similarly transfers to reserves, capital expenditures and debt principal repayments are not considered expenses for PSAS purposes.

The summary below reconciles the 2020 adopted Financial Plan to the Consolidated Statement of Operations.

Budgeted Annual Surplus/(Deficit) on a PSAS basis	\$(2,072,895)
Add:	
Transfers from Reserves	2,404,661
Prior Year Operating Surplus	2,279,990
MFA Funding	1,825,000
Amortization Expense	1,492,372
Less:	
Debt Principal Repayments	354,867
Transfers to Reserves	1,801,731
Capital Expenditures	<u>3,772,530</u>
Budgeted Surplus, per Financial Plan Bylaw	<u><u>\$0</u></u>

#### 12. Uncertainty due to COVID-19

On March 11, 2020, the COVID-19 outbreak was declared a global pandemic by the World Health Organization. The Regional District’s office was closed to the public as a result, although essential services continued to be provided, with the office re-opening in a limited capacity during the year. As the impacts of COVID-19 continue, there could be further effects on the Regional District, its citizens, employees, suppliers and other third-party business associates. The Regional District has continued to deliver services during this pandemic through a variety of means, whether face-to-face or utilizing technology. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread,

**Squamish-Lillooet Regional District**

Notes to the Financial Statements

For the year ended December 31, 2020

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the Regional District is not able to fully estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity at this time.

**13. Comparative Figures**

Certain comparative figures have been reclassified to conform with the current year's presentation.

**Squamish-Lillooet Regional District**  
**Schedule 1 - Long-Term Debt**

**For the year ended December 31, 2020**

<b>Purpose</b>		<b>Year of Maturity</b>	<b>Rate</b>	<b>Balance Outstanding</b>	
				<b>2020</b>	<b>2019</b>
704	Squamish - Bylaw 704	2020	1.670	0	80,393
726	Whistler - Bylaw 726	2021	1.750	160,485	313,328
733	Squamish - Bylaw 733	2022	1.750	731,099	1,070,750
740	Pemberton - Bylaw 740	2022	1.750	96,983	142,038
779	Pemberton North Water - Bylaw 779	2023	2.850	187,928	244,701
887	Squamish - Bylaw 887	2024	2.850	836,536	1,021,381
938	Lillooet - Bylaw 938	2020	1.550	0	62,604
956	Pemberton - Bylaw 956	2025	1.800	680,417	803,011
963	Pemberton Rec Centre - Bylaw 963	2031	1.750	1,289,783	1,381,741
965	Lillooet - Bylaw 965	2021	1.750	44,011	86,330
1018	Squamish - Bylaw 1018	2026	1.750	1,069,497	1,224,535
1020	Pemberton - Bylaw 1020	2036	1.750	1,358,229	1,418,069
1037	Pemberton Rec Centre - Bylaw 1037	2032	2.250	2,656,463	2,826,457
1044	Squamish - Bylaw 1044	2027	2.250	1,579,256	1,771,515
1068	Squamish - Bylaw 1068	2028	2.650	320,540	353,989
1072	Howe Sound Firetruck - Bylaw 1072	2024	2.250	228,534	280,281
1097	D'Arcy Water - Bylaw 1097	2024	2.250	52,236	64,064
1098	Goldbridge Water - Bylaw 1098	2024	2.250	10,219	12,533
1102	Whistler - Bylaw 1102	2028	2.900	10,403,550	11,489,199
1105	Squamish - Bylaw 1105	2029	2.250	1,586,604	1,730,760
1114	Squamish - Bylaw 1114	2029	4.200	1,097,690	1,175,953
1114B	Squamish - Bylaw 1114	2029	2.250	360,351	393,092
1138	Squamish - Bylaw 1138	2031	4.200	457,629	490,257
1253	Squamish Dist Swim Pool - Bylaw 1253	2037	2.900	584,061	607,760
1254	Squamish - Bylaw 1254	2032	2.900	1,613,122	1,822,448
1255	Garibaldi Fire Hall - Bylaw 1255	2038	3.150	364,656	378,328
1296A	Squamish - Bylaw 1296 10 year term	2023	3.850	570,858	746,698
1296B	Squamish - Bylaw 1296 15 year term	2028	3.850	515,676	569,489
1296C	Squamish - Bylaw 1296 20 year term	2033	3.850	480,272	508,046
1351	Pemberton - Bylaw 1351	2024	3.000	120,834	148,195
1353A	Squamish - Bylaw 1353	2024	3.000	50,688	62,165
1353B	Squamish - Bylaw 1353	2029	3.000	2,115,880	2,308,126
1353C	Squamish - Bylaw 1353	2034	3.000	272,579	286,907
1376	Squamish - Bylaw 1376	2035	2.750	82,061	86,170
1376B	Squamish - Bylaw 1376	2031	2.100	434,504	467,440
1416	Pinecrest Sewer - Bylaw 1416	2048	3.150	670,132	685,287
1429A	Squamish - Bylaw 1429 10 year term	2025	2.750	111,126	131,149
1429B	Squamish - Bylaw 1429 15 year term	2030	2.750	1,213,756	1,313,719
1436	Pemberton - Bylaw 1436	2040	2.750	1,034,789	1,070,143
1489	Pemberton - Bylaw 1489	2036	2.100	450,466	472,163
1504	Squamish - Bylaw 1504	2022	1.950	250,640	370,512
1519	SLRD - GG Office Building	2033	3.200	890,854	946,233
1534A	Squamish - Bylaw 1534 10 yr term	2027	3.150	130,298	146,808
1534B	Squamish - Bylaw 1534 15 yr term	2032	3.150	951,220	1,016,292
1567	Pemberton Refuse - Bylaw 1567	2048	3.200	191,466	195,796
1588	Pinecrest Sewer - Bylaw 1588	2048	3.200	82,744	84,615
1645	Squamish - Bylaw 1645	2029	2.240	1,908,326	2,090,699
1685A	Squamish - Bylaw 1685 5yr term	2025	0.910	5,514,766	0
1685B	Squamish - Bylaw 1685 10yr term	2030	0.910	4,396,068	0
1685C	Squamish - Bylaw 1685 15 yr term	2035	0.910	1,681,411	0
1685D	Squamish - Bylaw 1685 20 yr term	2040	0.910	2,351,682	0
1686	Pemberton Transfer Station - Bylaw 1686	2050	0.910	500,000	0
1841	Whistler - Bylaw 1841	2029	2.230	816,692	907,436
1841B	Whistler - Bylaw 1841	2029	1.030	1,027,452	1,141,613
2530	Squamish - Bylaw 2530	2033	3.200	286,738	304,563
2534	Squamish - Bylaw 2534	2023	2.900	191,709	251,926
				<b>\$ 57,065,566</b>	<b>\$ 47,557,707</b>

**Squamish-Lillooet Regional District**  
**Debt Services**  
**Schedule 2 - Revenue, Expenses and Surplus**

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
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**Revenue**

Village of Pemberton	\$ 342,702	\$ 342,702	
District of Lillooet	76,083	81,694	
District of Squamish	2,848,406	2,671,026	
Resort Municipality of Whistler	1,650,576	1,653,775	
	4,917,767	4,749,197	

**Expenses**

Municipal Finance Authority Agreements			
Principal			
Members	3,061,835	2,895,024	
Specific electoral areas	498,721	479,736	
	3,560,556	3,374,760	
Interest	1,975,899	2,004,935	
	5,536,455	5,379,695	
Recovered from specified electoral areas	(618,688)	(630,498)	
	\$ 4,917,767	\$ 4,749,197	

**Squamish-Lillooet Regional District**  
**Schedule 3 - Schedule of Tangible Capital Assets**

**For the year ended December 31**

**2020**

**2019**

	Land	Land Improvements	Buildings	Equipment/ Furniture/ Vehicles	Engineering Structures			Total	Total
					Water	Sewer	Roads/ Bridges/ Street lights		
<b>Opening Balance</b>	\$ 3,158,851	\$ 1,602,767	\$ 19,660,333	\$ 2,207,646	\$ 14,517,594	\$ 15,875,008	\$ 10,882	\$ 57,033,081	\$ 55,665,578
Additions	-	286,166	102,636	205,861	48,190	31,890	-	674,743	1,415,670
Transfers	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	(56,697)	-	-	-	(56,697)	(48,167)
Write Downs	-	-	-	-	-	-	-	-	-
<b>Closing Balance, Dec. 31</b>	<b>3,158,851</b>	<b>1,888,933</b>	<b>19,762,969</b>	<b>2,356,810</b>	<b>14,565,784</b>	<b>15,906,898</b>	<b>10,882</b>	<b>57,651,127</b>	<b>57,033,081</b>
<b>Accumulated Amortization:</b>									
<b>Opening Balance</b>	-	166,061	6,374,360	1,379,657	5,454,561	3,748,005	4,851	17,127,495	15,816,063
Amortization Expense	-	33,707	531,796	151,297	352,320	292,827	544	1,362,491	1,321,057
Effects of Disposals	-	-	-	(48,834)	-	-	-	(48,834)	(9,625)
Effects of Write down adj's	-	-	-	-	-	-	-	-	-
<b>Closing Balance, Dec. 31</b>	<b>-</b>	<b>199,768</b>	<b>6,906,156</b>	<b>1,482,120</b>	<b>5,806,881</b>	<b>4,040,832</b>	<b>5,395</b>	<b>18,441,152</b>	<b>17,127,495</b>
<b>Net book value for year ended December 31</b>	<b>\$ 3,158,851</b>	<b>\$ 1,689,165</b>	<b>\$ 12,856,813</b>	<b>\$ 874,690</b>	<b>\$ 8,758,903</b>	<b>\$ 11,866,066</b>	<b>\$ 5,487</b>	<b>\$ 39,209,975</b>	<b>\$ 39,905,586</b>

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## **Squamish-Lillooet Regional District**

### **Unaudited Schedules**

The following schedules have been prepared as supplementary information and are not audited or covered by the Auditor's report

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**Squamish-Lillooet Regional District**  
**COVID19 Safe Restart Grant**  
**Unaudited**

<b>Safe Restart Grant received November 19, 2020</b>	<b>\$ 502,000</b>
<b>Eligible Cost Incurred:</b>	
Computer and technology costs to improve connectivity and virtual communications	(37,697)
Revenue shortfalls	(34,864)
General government services	(59,130)
Protective services	(2,488)
Utilities & Environmental services	(8,190)
Refuse collection	(6,288)
Building Inspection Services	(113)
Recreation, parks and cultural	(4,781)
<b>Total Eligible Costs Incurred</b>	<b>(153,551)</b>
<b>Safe Restart Grant Balance, December 31, 2020</b>	<b>\$ 348,449</b>

**Squamish-Lillooet Regional District**  
**Summary of Operating Surplus by Function**

**Unaudited**

<b>For the year ended December 31</b>		<b>2020</b>	<b>2019</b>
<b>General Government Services</b>			
1000	General Government Services	563,288	353,808
1010	Regional Invasive Species Management & Control	1,435	1,435
<b>Land Planning &amp; Zoning</b>			
1200	Land Planning & Zoning	539,914	559,931
1201	Regional Growth Strategy	18,306	32,711
1202	Civic Addressing	9,170	9,289
<b>Waste &amp; Environmental Services Management</b>			
1300	Regional Solid Waste Management	148,948	97,371
1300A	Utilities & Environmental Services Dept.	4,105	0
<b>Building Inspection</b>			
1400	Building Inspection Services	86,331	78,253
<b>Elections</b>			
1500	Elections/UBCM	3,279	885
<b>Fire Protection and Rescue Services</b>			
1700	Fire Protection Pemberton	0	0
1702	Pemberton Rescue Service	0	0
1703	Lillooet Area Rescue Service	0	0
1704	Area D Search And Rescue	2,000	0
1705	Pemberton Search And Rescue	0	0
1706	Fire Protection Lillooet	0	0
1707	Fire Protection Bralorne	1,788	1,759
1708	Fire Protection Garibaldi	20,220	63,979
1711	Fire Protection Seton-Shalath	(6,257)	(886)
1712	Fire Protection Gun Lake	199	2
1713	Fire Protection Birken	799	2,623
1714	Howe Sound East Fire Services	42,082	29,024
1715	Pemberton Meadows Fire Protection	0	0
1716	Pemberton Heights Fire Protection	0	0
1717	WedgeWoods Estates Fire Protection	16,537	0
<b>Other Protection Services</b>			
1760	Nuisance & Disturbances Reg.Control	(178)	(51)
1761	Emergency Planning	9,985	1,518
1763	911 Interior	(158)	9,655
1764	911 South	(4,009)	3,539
<b>Street Lighting</b>			
1800	Gold Bridge Street Lighting	122	230
1801	Bralorne Street Lighting	148	516
1802	Seton Street Lighting	226	122
1803	D'Arcy Street Lighting	(19)	819
1804	Furry Creek Street Lighting	5,544	3,747
1805	Britannia Beach Street Lighting	1,947	2,537
<b>Refuse Grounds</b>			
1900	Pemberton Refuse Grounds	577,223	59,558
1902	Lillooet Area Refuse Ground	121,952	63,797
1904	D'Arcy Dev-Birkenhead Refuse	(14,652)	10,347
1905	Anderson Lake Refuse	(0)	0
1906	Area A Refuse Grounds	15,643	18,992
1908	Furry Creek Refuse Disposal	13,696	16,863
1909	Britannia Beach Refuse	20,948	15,794
<b>Television Services</b>			
2002	Bralorne Television	1	0
2003	Lillooet Camelsfoot TV & Radio Rebroadcasting	(0)	0
2004	Pemberton TV & Radio Rebroadcasting	705	1,855
<b>Recreation Areas</b>			
2100	Pemberton Recreation Commission	4,466	19,076
2102	Birken Recreation Commission	(189)	0
2104	Lillooet Dist R.E.C. Centre	(1)	0
2105	Squamish District Community Pool	151,129	106,499
2106	Pemberton / Area C Recreation	150,667	(26,075)
2107	Gold Bridge Community Complex	8,462	16,543
2108	Pemberton and District Arts, Culture and Recreation	10,115	0

**Squamish-Lillooet Regional District**  
**Summary of Operating Surplus by Function**

**Unaudited**

**For the year ended December 31**

**2020**

**2019**

<b>Museums</b>			
2200	Bralorne Museum	1	(75)
2201	Heritage-Haylmore Property	7,909	3,320
2202	Pemberton & Dist.Museum & Archives	0	0
2203	Area A Asset Preservation Service	(79)	131
<b>Orphan Road Services</b>			
2300	Upper Cheakamus Road Improvement	7,411	11,261
<b>Dyking Areas</b>			
2400	Furry Creek Dyking-Drainage	6,588	2,680
2401	Walkerville Dyking-Drainage	0	175
2402	Whitecap Dev Bear Creek Dyking Dist	4,434	2,743
2405	Britannia Beach Debris Flood Mitigation	25,684	0
<b>Libraries</b>			
2500	Lillooet-Area B Library	0	0
2501	Area A Library	0	0
2502	Pemberton Library	0	0
2503	Whistler Library	0	0
<b>Cemeteries</b>			
2600	Area A Cemetery	0	0
2601	Area C / Village of Pemberton Cemetery	0	0
<b>Water Systems</b>			
2700	Devine Water	4,124	1,814
2701	Furry Creek Water	37,303	36,996
2702	Pemberton North Water	24,817	24,669
2703	Bralorne Water	14,784	13,267
2705	Britannia Beach Water	38,734	71,070
2706	Gold Bridge Water	7,823	5,602
2707	D'Arcy Water	5,332	(17,571)
2709	Pinecrest Water	29,977	37,171
<b>Sewer Systems</b>			
2800	Bralorne Sewer	(25,249)	(143,697)
2801	Furry Creek Sewer	24,421	30,669
2802	Britannia Beach Sewer	7,344	16,337
2804	Pinecrest Sewer	(8,806)	(30,663)
<b>Select Services</b>			
2900	Electoral Areas General Select Services	86,171	78,663
2901	Electoral Area A Select Services	28,958	19,024
2902	Electoral Area B Select Services	46,860	44,797
2903	Electoral Area C Select Services	72,718	33,357
2904	Electoral Area D Select Services	73,355	179,349
<b>Parks</b>			
3000	Electoral Areas Community Parks Service	1,454	1,771
3001	Britannia Beach Parks and Trails	(1,442)	(1,804)
3002	Furry Creek Open Spaces	11,587	(14,341)
3003	Pemberton Valley Recreational Trails Service	(10,021)	(10,240)
3004	Sea to Sky Trails	141,878	252,047
<b>Economic Development</b>			
2109	Pemberton and District Economic Development Grar	11,417	0
3102	Bridge River Valley Economic Development	0	0
<b>Transit Systems</b>			
3201	Regional Transit Planning & Infrastructure	34,301	33,900
<b>Total All Services</b>		<b>3,235,705</b>	<b>2,238,487</b>
<b>Reserves</b>		<b>10,691,201</b>	<b>9,751,467</b>
<b>Investment In Tangible Capital Assets</b>		<b>31,197,531</b>	<b>32,186,556</b>
<b>Accumulated Surplus</b>		<b>45,124,437</b>	<b>44,176,510</b>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements

**Squamish-Lillooet Regional District**  
**General Government Services - 1000**  
Revenue, Expenses and Surplus  
Unaudited

**For the year ended December 31** **2020** **2019**

**Revenue**

Requisition	1,308,046	1,155,397
Grants In Lieu of Taxes	1,492,483	1,426,574
Planning Fees	0	800
Overhead Recovery	172,802	168,926
Interest and Investment Income	32,888	86,708
Administrative Services	46,239	18,760
Miscellaneous Revenue	(100)	4,396
Contributions From Developers	96,000	96,000
Sale of Capital Assets	(7,864)	0
Unconditional Grants - Provincial	200,000	200,000
Conditional Grants - Federal	326,747	668,870
Conditional Grants - Provincial	513,162	1,162
Conditional Grants - Non-Governmental	61,542	63,000
Proceeds From Borrowing	150,000	0
Transfer From Other Services	27,361	19,252
Transfer From Reserve	946,957	630,488
	<b>5,366,263</b>	<b>4,540,333</b>

**Expenses**

Regional Expenses	112,734	140,132
Electoral Area Expenses	139,968	154,717
Staff Costs	1,342,747	1,209,964
Office Expenses	160,726	185,949
Management Information Systems	177,962	156,118
Operating Expenses	366,597	229,622
Amortization / Depreciation	33,629	15,837
Consulting Fees	95,501	35,189
Utilities	16,219	15,916
Project Costs	356,169	204,189
Other Expenses	0	2,137
Debt Servicing Costs	86,447	85,767
Time allocation from other services	80,264	59,986
Transfer to Reserve	1,296,853	1,120,971
Contribution to Other Services	802,130	763,601
	<b>5,067,946</b>	<b>4,380,095</b>

**Surplus (Deficit) for the year**

**298,317** **160,238**

**Surplus (Deficit), beginning of year**

**1,843,123** **1,682,885**

**Surplus (Deficit), end of year**

**2,141,439** **1,843,123**

**Represented by:**

Surplus Deficit -Available	563,288	353,808
Surplus Deficit -Invested in tangible capital assets	1,578,151	1,489,315
	<b>2,141,439</b>	<b>1,843,123</b>

**Squamish-Lillooet Regional District**  
**Regional Invasive Species Management & Control - 1010**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	75,000	75,000
	<b>75,000</b>	<b>75,000</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Contracted Services	74,750	74,750
	<b>75,000</b>	<b>75,000</b>
<b>Surplus (Deficit) for the year</b>	<b>0</b>	<b>0</b>
<b>Surplus (Deficit), beginning of year</b>	<b>1,435</b>	<b>1,435</b>
<b>Surplus (Deficit), end of year</b>	<b>1,435</b>	<b>1,435</b>
<b>Represented by:</b>		
Surplus Deficit -Available	1,435	1,435
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>1,435</b>	<b>1,435</b>

**Squamish-Lillooet Regional District**  
**Land Planning & Zoning - 1200**  
**Revenue, Expenses and Surplus**  
**Unaudited**

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	364,939	341,518
Planning Fees	25,114	147,885
Interest and Investment Income	1,548	3,343
Administrative Services	894	4,501
Miscellaneous Revenue	8,977	75
Contribution From Other Governments	2,840	12,160
Conditional Grants - Provincial	8,186	52,730
Conditional Grants - Non-Governmental	5,680	24,320
Transfer From Other Services	339,784	324,231
	<b>757,962</b>	<b>910,763</b>
<b>Expenses</b>		
Salaries	421,189	371,791
Benefits	81,852	72,384
Employer Health Tax	8,326	8,138
Overtime	0	712
Training	3,139	6,570
Dues/Subscriptions/Memberships	3,005	1,719
Travel	837	6,102
Advertising	8,964	10,339
Meeting Costs	118	1,246
Communications	916	1,520
Courier	111	0
Mapping & Land Data	6,022	4,580
Office Supplies	1,074	0
Miscellaneous Office Expense	498	1,167
Staff Incentives	562	591
Staff Retention	2,197	2,400
Publications/Resources	1,588	865
Software	0	847
Overhead from General Government	69,449	64,038
Consulting - Legal	8,651	8,513
Consulting - Legal/Bylaw Enforcement	3,639	763
Consulting - Other	8,097	6,227
Bylaw Enforcement Expenses	1,724	1,991
Contracted Services	0	(3,170)
Recoverable Costs - Land Use	87,234	12,498
Special Projects	33,144	113,404
Transfer to Reserve	91	193
Contribution To Other Services	7,065	5,573
Time Allocation from Other Services	18,487	18,838
	<b>777,979</b>	<b>719,839</b>
<b>Surplus (Deficit) for the year</b>	<b>(20,017)</b>	<b>190,924</b>
<b>Surplus (Deficit), beginning of year</b>	<b>559,931</b>	<b>369,007</b>
<b>Surplus (Deficit), end of year</b>	<b>539,914</b>	<b>559,931</b>
<b>Represented by:</b>		
Surplus Deficit -Available	539,914	559,931
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>539,914</b>	<b>559,931</b>

**Squamish-Lillooet Regional District**  
**Regional Growth Strategy - 1201**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	5,844	31,511
Interest and Investment Income	463	591
	<b>6,307</b>	<b>32,102</b>
<b>Expenses</b>		
Travel	0	234
Overhead from General Government	250	250
Transfer to Reserve	19,568	6,424
Time Allocation from Other Services	894	4,500
	<b>20,712</b>	<b>11,408</b>
<b>Surplus (Deficit) for the year</b>	<b>(14,405)</b>	<b>20,694</b>
<b>Surplus (Deficit), beginning of year</b>	<b>32,711</b>	<b>12,017</b>
<b>Surplus (Deficit), end of year</b>	<b>18,306</b>	<b>32,711</b>
<b>Represented by:</b>		
Surplus Deficit -Available	18,306	32,711
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>18,306</b>	<b>32,711</b>

**Squamish-Lillooet Regional District**  
**Civic Addressing - 1202**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Interest and Investment Income	131	283
	<b>131</b>	<b>283</b>
<b>Expenses</b>		
Overhead from General Government	250	250
	<b>250</b>	<b>250</b>
<b>Surplus (Deficit) for the year</b>	<b>(119)</b>	<b>33</b>
<b>Surplus (Deficit), beginning of year</b>	<b>9,289</b>	<b>9,256</b>
<b>Surplus (Deficit), end of year</b>	<b>9,170</b>	<b>9,289</b>
<b>Represented by:</b>		
Surplus Deficit -Available	9,170	9,289
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>9,170</b>	<b>9,289</b>

**Squamish-Lillooet Regional District**  
**Regional Solid Waste Management - 1300**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	16,556	0
Interest and Investment Income	1,479	2,440
Tipping Fees	134,871	135,570
Miscellaneous Revenue	234	0
Conditional Grants - Provincial	318,308	0
	<b>471,448</b>	<b>138,010</b>
<b>Expenses</b>		
Training	1,700	511
Dues/Subscriptions/Memberships	3,004	2,655
Travel	0	927
Advertising	589	315
Overhead from General Government	250	250
Contracted Services	12,500	14,000
Special Projects	335,396	27,091
Transfer to Reserve	864	39,561
Time Allocation from Other Services	65,568	56,010
	<b>419,871</b>	<b>141,320</b>
<b>Surplus (Deficit) for the year</b>	<b>51,577</b>	<b>(3,310)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>97,371</b>	<b>100,681</b>
<b>Surplus (Deficit), end of year</b>	<b>148,948</b>	<b>97,371</b>
<b>Represented by:</b>		
Surplus Deficit -Available	148,948	97,371
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>148,948</b>	<b>97,371</b>

**Squamish-Lillooet Regional District**  
**Utilities & Environmental Services Dept - 1300A**  
**Revenue, Expenses and Surplus**  
**Unaudited**

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Administrative Services	569,821	453,790
Transfer From Other Services	3,407	0
	<b>573,228</b>	<b>453,790</b>
<b>Expenses</b>		
Staff Costs	515,621	401,691
Office Expenses	5,149	7,400
Administration	40,453	37,220
Operating Expenses	48	0
Consulting Fees	787	362
Contribution to Other Services	7,065	5,826
	<b>569,123</b>	<b>452,499</b>
<b>Surplus (Deficit) for the year</b>	<b>4,105</b>	<b>1,291</b>
<b>Surplus (Deficit), beginning of year</b>	<b>0</b>	<b>(1,291)</b>
<b>Surplus (Deficit), end of year</b>	<b>4,105</b>	<b>0</b>
<b>Represented by:</b>		
Surplus Deficit -Available	4,105	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>4,105</b>	<b>0</b>

**Squamish-Lillooet Regional District**  
**Building Inspection Services - 1400**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	188,787	134,010
Building Permit Fees	246,971	235,014
Interest and Investment Income	1,283	3,038
Administrative Services	13,668	13,472
Miscellaneous Revenue	442	414
Transfer From Other Services	113	0
Transfer From Reserve	10,000	15,000
	<b>461,264</b>	<b>400,948</b>
<b>Expenses</b>		
Salaries	285,868	304,068
Benefits	60,142	61,518
Employer Health Tax	5,754	6,479
Overtime	1,304	2,944
Training	848	3,369
Dues/Subscriptions/Memberships	3,333	2,634
Travel	5,069	10,485
Advertising	1,811	425
Communications	468	816
Courier	110	225
Office Supplies	992	382
Miscellaneous Office Expense	4,599	6,207
Staff Incentives	296	467
Staff Retention	1,500	1,652
Publications/Resources	674	(1,312)
Software	22,662	0
Overhead from General Government	32,056	32,648
Consulting - Legal	6,833	4,257
Consulting - Legal/Bylaw Enforcement	11,705	40,424
Transfer to Reserve	0	2,357
Contribution To Other Services	7,065	6,586
Time Allocation from Other Services	97	0
	<b>453,186</b>	<b>486,631</b>
<b>Surplus (Deficit) for the year</b>	<b>8,078</b>	<b>(85,683)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>78,253</b>	<b>163,936</b>
<b>Surplus (Deficit), end of year</b>	<b>86,331</b>	<b>78,253</b>
<b>Represented by:</b>		
Surplus Deficit -Available	86,331	78,253
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>86,331</b>	<b>78,253</b>

**Squamish-Lillooet Regional District**  
**Elections / UBCM - 1500**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	21,714	17,000
Interest and Investment Income	117	563
Transfer From Reserve	10,000	25,608
	<b>31,831</b>	<b>43,170</b>
<b>Expenses</b>		
UBCM Expenses	1,050	4,797
UBCM Dues	2,650	2,701
Elections - Advertisement/Court of Revision	3,845	1,528
Elections - Travel Expense	2,101	0
Overhead from General Government	250	250
Consulting - Legal	1,560	915
Transfer to Reserve	0	4,076
Time Allocation from Other Services	17,981	642
	<b>29,437</b>	<b>14,909</b>
<b>Surplus (Deficit) for the year</b>	<b>2,394</b>	<b>28,262</b>
<b>Surplus (Deficit), beginning of year</b>	<b>885</b>	<b>(27,377)</b>
<b>Surplus (Deficit), end of year</b>	<b>3,279</b>	<b>885</b>
<b>Represented by:</b>		
Surplus Deficit -Available	3,279	885
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>3,279</b>	<b>885</b>

**Squamish-Lillooet Regional District**  
**Fire Protection Pemberton - 1700**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	106,291	101,527
	<b>106,291</b>	<b>101,527</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	106,041	101,277
	<b>106,291</b>	<b>101,527</b>
<b>Surplus (Deficit) for the year</b>	<b>0</b>	<b>0</b>
<b>Surplus (Deficit), beginning of year</b>	<b>0</b>	<b>0</b>
<b>Surplus (Deficit), end of year</b>	<b>0</b>	<b>0</b>
<b>Represented by:</b>		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>0</b>	<b>0</b>

**Squamish-Lillooet Regional District**  
**Pemberton Rescue Service - 1702**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	90,044	88,111
	<b>90,044</b>	<b>88,111</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	89,794	87,861
Time Allocation from Other Services	0	(418)
	<b>90,044</b>	<b>87,693</b>
<b>Surplus (Deficit) for the year</b>	<b>0</b>	<b>418</b>
<b>Surplus (Deficit), beginning of year</b>	<b>0</b>	<b>(418)</b>
<b>Surplus (Deficit), end of year</b>	<b>0</b>	<b>0</b>
<b>Represented by:</b>		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>0</b>	<b>0</b>

**Squamish-Lillooet Regional District**  
**Lillooet Area Rescue Service - 1703**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	50,000	40,250
Transfer From Other Services	8,000	0
	<b>58,000</b>	<b>40,250</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	20,000	20,000
Capital Grant	37,750	20,000
	<b>58,000</b>	<b>40,250</b>
<b>Surplus (Deficit) for the year</b>	<b>0</b>	<b>0</b>
<b>Surplus (Deficit), end of year</b>	<b>0</b>	<b>0</b>
<b>Represented by:</b>		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>0</b>	<b>0</b>

**Squamish-Lillooet Regional District**  
**Squamish Emergency Services - 1704**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	19,250	0
	<u><b>19,250</b></u>	<u><b>0</b></u>
<b>Expenses</b>		
Overhead from General Government	250	0
Miscellaneous Operating Cost	17,000	0
	<u><b>17,250</b></u>	<u><b>0</b></u>
 <b>Surplus (Deficit) for the year</b>	 <u><u><b>2,000</b></u></u>	 <u><u><b>0</b></u></u>
 <b>Surplus (Deficit), end of year</b>	 <u><u><b>2,000</b></u></u>	 <u><u><b>0</b></u></u>
<b>Represented by:</b>		
<b>Surplus Deficit -Available</b>	<b>2,000</b>	<b>0</b>
<b>Surplus Deficit -Invested in tangible capital assets</b>	<b>0</b>	<b>0</b>
	<u><u><b>2,000</b></u></u>	<u><u><b>0</b></u></u>

**Squamish-Lillooet Regional District**  
**Pemberton Search And Rescue - 1705**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	37,500	37,500
	<b>37,500</b>	<b>37,500</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	37,250	37,250
	<b>37,500</b>	<b>37,500</b>
<b>Surplus (Deficit) for the year</b>	<b>0</b>	<b>0</b>
<b>Surplus (Deficit), end of year</b>	<b>0</b>	<b>0</b>
<b>Represented by:</b>		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>0</b>	<b>0</b>

**Squamish-Lillooet Regional District**  
**Fire Protection Lillooet - 1706**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	3,474	4,655
Transfer From Other Services	17,183	1,500
	<u><b>20,657</b></u>	<u><b>6,155</b></u>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	2,932	5,546
Capital Grant	17,475	359
	<u><b>20,657</b></u>	<u><b>6,155</b></u>
 <b>Surplus (Deficit) for the year</b>	 <u><u><b>0</b></u></u>	 <u><u><b>0</b></u></u>
 <b>Surplus (Deficit), end of year</b>	 <u><u><b>0</b></u></u>	 <u><u><b>0</b></u></u>
<b>Represented by:</b>		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<u><u><b>0</b></u></u>	<u><u><b>0</b></u></u>

**Squamish-Lillooet Regional District**  
**Fire Protection Bralorne - 1707**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	29,071	29,124
Interest and Investment Income	255	543
	<b>29,326</b>	<b>29,667</b>
<b>Expenses</b>		
Radio Expense	0	492
Overhead from General Government	250	250
Insurance	0	432
Miscellaneous Operating Cost	28,800	28,300
Transfer to Reserve	247	526
Time Allocation from Other Services	0	154
	<b>29,297</b>	<b>30,153</b>
<b>Surplus (Deficit) for the year</b>	<b>29</b>	<b>(486)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>1,759</b>	<b>2,245</b>
<b>Surplus (Deficit), end of year</b>	<b>1,788</b>	<b>1,759</b>
<b>Represented by:</b>		
Surplus Deficit -Available	1,788	1,759
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>1,788</b>	<b>1,759</b>

**Squamish-Lillooet Regional District**  
**Fire Protection Garibaldi - 1708**  
**Revenue, Expenses and Surplus**  
**Unaudited**

**For the year ended December 31** **2020** **2019**

**Revenue**

Requisition	99,000	99,000
Rental Income	6,000	6,015
Interest and Investment Income	1,916	2,347
Miscellaneous Revenue	0	3,566
Conditional Grants - Non-Governmental	42,000	0
Transfer From Other Services	498	0
	<b>149,414</b>	<b>110,928</b>

**Expenses**

Salaries	2,283	2,229
Benefits	6,817	6,493
Employer Health Tax	239	159
Training	240	4,075
Dues/Subscriptions/Memberships	200	140
Travel	80	2,591
Courier	10	40
Office Supplies	428	471
Vehicle Expense	15,337	12,190
Radio Expense	4,139	734
Software	2,898	0
Overhead from General Government	250	250
Recruitment & retention	9,329	8,069
Depreciation/Amortization	40,578	36,672
Insurance	7,768	6,668
Licenses & Permits	0	230
Miscellaneous Operating Cost	310	352
Operating Supplies - Parts	65	3,735
Operating Supplies - Other	7,339	3,891
Service / Site Maintenance	1,251	391
Utilities - Hydro	4,858	4,050
Utilities - Telephone	1,808	1,512
Non-Capitalized Equipment	6,648	6,302
Transfer to Reserve	51,296	85,654
Time Allocation from Other Services	2,278	959
Debt servicing	24,980	24,980
	<b>191,429</b>	<b>212,837</b>

**Surplus (Deficit) for the year**

**(42,015) (101,909)**

**Surplus (Deficit), beginning of year**

**294,988 396,897**

**Surplus (Deficit), end of year**

**252,973 294,988**

**Represented by:**

<b>Surplus Deficit -Available</b>	<b>20,220</b>	<b>63,979</b>
<b>Surplus Deficit -Invested in tangible capital assets</b>	<b>232,753</b>	<b>231,009</b>
	<b>252,973</b>	<b>294,988</b>

**Squamish-Lillooet Regional District**  
**Fire Protection Seton-Shalath - 1711**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	16,500	12,500
Rental Income	12,037	13,559
Interest and Investment Income	264	549
Transfer From Other Services	8,364	7,110
	<b>37,165</b>	<b>33,719</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Consulting - Legal	2,203	0
Depreciation/Amortization	1,830	1,831
Insurance	397	519
Miscellaneous Operating Cost	18,000	32,551
Operating Supplies - Other	1,305	0
Service / Site Maintenance	7,272	0
Utilities - Hydro	6,492	0
Transfer to Reserve	400	2,000
Time Allocation from Other Services	6,218	1,992
	<b>44,367</b>	<b>39,143</b>
<b>Surplus (Deficit) for the year</b>	<b>(7,202)</b>	<b>(5,424)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>(31,139)</b>	<b>(25,715)</b>
<b>Surplus (Deficit), end of year</b>	<b>(38,341)</b>	<b>(31,139)</b>
<b>Represented by:</b>		
Surplus Deficit -Available	(6,257)	(886)
Surplus Deficit -Invested in tangible capital assets	(32,084)	(30,253)
	<b>(38,341)</b>	<b>(31,139)</b>

**Squamish-Lillooet Regional District**  
**Fire Protection Gun Lake - 1712**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Parcel Tax	21,750	21,750
	<b>21,750</b>	<b>21,750</b>
<b>Expenses</b>		
Advertising	0	1,372
Overhead from General Government	250	250
Insurance	128	126
Miscellaneous Operating Cost	12,300	11,860
Capital Grant	8,875	8,190
	<b>21,553</b>	<b>21,799</b>
<b>Surplus (Deficit) for the year</b>	<b>197</b>	<b>(49)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>2</b>	<b>51</b>
<b>Surplus (Deficit), end of year</b>	<b>199</b>	<b>2</b>
<b>Represented by:</b>		
<b>Surplus Deficit -Available</b>	<b>199</b>	<b>2</b>
<b>Surplus Deficit -Invested in tangible capital assets</b>	<b>0</b>	<b>0</b>
	<b>199</b>	<b>2</b>

**Squamish-Lillooet Regional District**  
**Fire Protection Birken - 1713**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	41,945	37,172
Interest and Investment Income	945	2,077
Transfer From Reserve	17,335	0
	<b>60,225</b>	<b>39,249</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Depreciation/Amortization	1,126	1,126
Insurance	448	432
Licenses & Permits	70	70
Miscellaneous Operating Cost	42,000	40,000
Capital Grant	17,335	0
Transfer to Reserve	1,800	13,435
Time Allocation from Other Services	147	154
	<b>63,176</b>	<b>55,467</b>
<b>Surplus (Deficit) for the year</b>	<b>(2,951)</b>	<b>(16,218)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>(10,891)</b>	<b>5,327</b>
<b>Surplus (Deficit), end of year</b>	<b>(13,842)</b>	<b>(10,891)</b>
<b>Represented by:</b>		
Surplus Deficit -Available	799	2,623
Surplus Deficit -Invested in tangible capital assets	(14,641)	(13,514)
	<b>(13,842)</b>	<b>(10,891)</b>

**Squamish-Lillooet Regional District**  
**Howe Sound East Fire Services - 1714**  
Revenue, Expenses and Surplus  
Unaudited

**For the year ended December 31** **2020** **2019**

**Revenue**

Requisition	311,378	293,730
Grants In Lieu of Taxes	2,338	2,548
Interest and Investment Income	1,424	1,467
Miscellaneous Revenue	9	20
Conditional Grants - Non-Governmental	47,346	45,000
Transfer From Other Services	19,620	37,738
Transfer From Reserve	0	4,399
	<b>382,115</b>	<b>384,902</b>

**Expenses**

Salaries	42,696	41,711
Benefits	6,884	6,916
Employer Health Tax	896	907
Training	8,625	13,361
Dues/Subscriptions/Memberships	150	0
Travel	932	3,331
Meeting Costs	0	32
Communications	772	0
Courier	18	39
Office Supplies	1,922	1,576
Publications/Resources	86	0
Security	691	600
Vehicle Expense	9,935	23,430
Radio Expense	1,461	3,965
Software	323	226
Overhead from General Government	250	250
Consulting - Legal	0	55
Contracted Services	1,952	1,150
Recruitment & retention	54,985	48,095
Depreciation/Amortization	71,342	66,899
Insurance	13,806	12,352
Licenses & Permits	0	640
Miscellaneous Operating Cost	495	365
Operating Supplies - Parts	0	2,516
Operating Supplies - Other	13,452	9,660
Service / Site Maintenance	2,628	7,344
Utilities - Hydro	4,988	5,010
Utilities - Telephone	2,564	2,527
Non-Capitalized Equipment	29,659	16,895
Transfer to Reserve	50,000	70,043
Time Allocation from Other Services	3,224	978
Debt servicing	50,709	59,984
	<b>375,445</b>	<b>400,857</b>

**Surplus (Deficit) for the year**

**6,670** **(15,955)**

**Surplus (Deficit), beginning of year**

**101,297** **117,252**

**Surplus (Deficit), end of year**

**107,967** **101,297**

**Represented by:**

Surplus Deficit -Available	42,082	29,024
Surplus Deficit -Invested in tangible capital assets	65,885	72,273
	<b>107,967</b>	<b>101,297</b>

**Squamish-Lillooet Regional District**  
**Pemberton Meadows Fire Protection - 1715**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	25,018	24,446
	<b>25,018</b>	<b>24,446</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	24,768	24,196
	<b>25,018</b>	<b>24,446</b>
<b>Surplus (Deficit) for the year</b>	<b>0</b>	<b>0</b>
<b>Surplus (Deficit), beginning of year</b>	<b>0</b>	<b>0</b>
<b>Surplus (Deficit), end of year</b>	<b>0</b>	<b>0</b>
<b>Represented by:</b>		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>0</b>	<b>0</b>

**Squamish-Lillooet Regional District**  
**Pemberton Heights Fire Protection - 1716**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	55,853	51,415
	<b>55,853</b>	<b>51,415</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	55,603	51,165
	<b>55,853</b>	<b>51,415</b>
<b>Surplus (Deficit) for the year</b>	<b>0</b>	<b>0</b>
<b>Surplus (Deficit), beginning of year</b>	<b>0</b>	<b>0</b>
<b>Surplus (Deficit), end of year</b>	<b>0</b>	<b>0</b>
<b>Represented by:</b>		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>0</b>	<b>0</b>

**Squamish-Lillooet Regional District**  
**WedgeWoods Estates Fire Protection - 1717**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	34,179	0
	<b>34,179</b>	<b>0</b>
<b>Expenses</b>		
Overhead from General Government	250	0
Miscellaneous Operating Cost	17,392	0
	<b>17,642</b>	<b>0</b>
<b>Surplus (Deficit) for the year</b>	<b>16,537</b>	<b>0</b>
<b>Surplus (Deficit), end of year</b>	<b>16,537</b>	<b>0</b>
<b>Represented by:</b>		
Surplus Deficit -Available	16,537	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>16,537</b>	<b>0</b>

**Squamish-Lillooet Regional District**  
**Nuisance & Disturbances Reg. Control - 1760**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Interest and Investment Income	123	266
	<b>123</b>	<b>266</b>
<b>Expenses</b>		
Overhead from General Government	250	250
	<b>250</b>	<b>250</b>
<b>Surplus (Deficit) for the year</b>	<b>(127)</b>	<b>16</b>
<b>Surplus (Deficit), beginning of year</b>	<b>(51)</b>	<b>(67)</b>
<b>Surplus (Deficit), end of year</b>	<b>(178)</b>	<b>(51)</b>
<b>Represented by:</b>		
Surplus Deficit -Available	(178)	(51)
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>(178)</b>	<b>(51)</b>

**Squamish-Lillooet Regional District**  
**Emergency Planning - 1761**  
**Revenue, Expenses and Surplus**  
**Unaudited**

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	237,166	225,091
Planning Fees	0	900
Interest and Investment Income	781	2,124
Administrative Services	8,252	4,020
Miscellaneous Revenue	129,503	0
Conditional Grants - Provincial	964,777	766,174
Transfer From Other Services	3,044	1,580
Transfer From Reserve	(1,832)	30,436
	<b>1,341,691</b>	<b>1,030,325</b>
<b>Expenses</b>		
Salaries	196,225	154,358
Benefits	41,613	31,564
Employer Health Tax	4,326	3,360
Overtime	55,230	0
Training	2,689	1,437
Travel	145	4,790
Advertising	180	810
Communications	2,448	1,778
Courier	0	25
Office Supplies	722	0
Staff Retention	1,000	833
Hardware	566	0
Support Services	338	139
Overhead from General Government	8,894	8,337
Consulting - Legal	0	733
Contracted Services	5,000	5,000
Operating Supplies - Other	6,420	6,755
Utilities - Telephone	0	135
Special Projects	1,005,377	805,269
Transfer to Reserve	443	1,394
Contribution To Other Services	1,413	1,267
Time Allocation from Other Services	195	391
	<b>1,333,224</b>	<b>1,028,375</b>
<b>Surplus (Deficit) for the year</b>	<b>8,467</b>	<b>1,950</b>
<b>Surplus (Deficit), beginning of year</b>	<b>1,518</b>	<b>(432)</b>
<b>Surplus (Deficit), end of year</b>	<b>9,985</b>	<b>1,518</b>
<b>Represented by:</b>		
Surplus Deficit -Available	9,985	1,518
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>9,985</b>	<b>1,518</b>

**Squamish-Lillooet Regional District**  
**911 Interior - 1763**  
**Revenue, Expenses and Surplus**  
**Unaudited**

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	5,000	5,000
Interest and Investment Income	1,488	3,145
Miscellaneous Revenue	10,399	18,359
	<b>16,887</b>	<b>26,504</b>
<b>Expenses</b>		
Communications	3,259	1,844
Publications/Resources	150	0
Radio Expense	108	106
Overhead from General Government	250	250
Contracted Services	10,465	12,771
Depreciation/Amortization	0	8,545
Insurance	385	383
Utilities - Hydro	133	135
Utilities - Telephone	3,215	3,103
Transfer to Reserve	8,735	2,512
Time Allocation from Other Services	0	231
	<b>26,700</b>	<b>29,880</b>
<b>Surplus (Deficit) for the year</b>	<b>(9,813)</b>	<b>(3,376)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>9,655</b>	<b>13,031</b>
<b>Surplus (Deficit), end of year</b>	<b>(158)</b>	<b>9,655</b>
<b>Represented by:</b>		
Surplus Deficit -Available	(158)	9,655
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>(158)</b>	<b>9,655</b>

**Squamish-Lillooet Regional District**  
**911 South - 1764**  
**Revenue, Expenses and Surplus**  
**Unaudited**

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	18,111	15,300
Interest and Investment Income	688	1,251
Miscellaneous Revenue	12,323	20,288
	<b>31,122</b>	<b>36,839</b>
<b>Expenses</b>		
Publications/Resources	150	0
Radio Expense	638	624
Overhead from General Government	250	250
Contracted Services	31,420	29,510
Depreciation/Amortization	5,095	5,095
Service / Site Maintenance	0	2,467
Utilities - Telephone	6,212	8,349
Transfer to Reserve	0	35,096
Time Allocation from Other Services	0	231
	<b>43,765</b>	<b>81,622</b>
<b>Surplus (Deficit) for the year</b>	<b>(12,643)</b>	<b>(44,783)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>12,880</b>	<b>57,663</b>
<b>Surplus (Deficit), end of year</b>	<b>237</b>	<b>12,880</b>
<b>Represented by:</b>		
Surplus Deficit -Available	(4,009)	3,539
Surplus Deficit -Invested in tangible capital assets	4,246	9,341
	<b>237</b>	<b>12,880</b>

**Squamish-Lillooet Regional District**  
**Gold Bridge Street Lighting - 1800**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	2,545	2,525
Interest and Investment Income	35	72
	<b>2,580</b>	<b>2,597</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Utilities - Hydro	2,100	2,112
Transfer to Reserve	100	177
Time Allocation from Other Services	238	100
	<b>2,688</b>	<b>2,639</b>
<b>Surplus (Deficit) for the year</b>	<b>(108)</b>	<b>(42)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>230</b>	<b>272</b>
<b>Surplus (Deficit), end of year</b>	<b>122</b>	<b>230</b>
<b>Represented by:</b>		
Surplus Deficit -Available	122	230
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>122</b>	<b>230</b>

**Squamish-Lillooet Regional District**  
**Bralorne Street Lighting - 1801**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	4,491	4,491
Interest and Investment Income	79	154
	<b>4,570</b>	<b>4,645</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Utilities - Hydro	3,734	3,755
Transfer to Reserve	667	542
Time Allocation from Other Services	287	100
	<b>4,938</b>	<b>4,647</b>
<b>Surplus (Deficit) for the year</b>	<b>(368)</b>	<b>(2)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>516</b>	<b>518</b>
<b>Surplus (Deficit), end of year</b>	<b>148</b>	<b>516</b>
<b>Represented by:</b>		
Surplus Deficit -Available	148	516
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>148</b>	<b>516</b>

**Squamish-Lillooet Regional District**  
**Seton Street Lighting - 1802**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	2,820	2,778
Interest and Investment Income	16	32
	<b>2,836</b>	<b>2,810</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Utilities - Hydro	2,334	2,347
Transfer to Reserve	92	150
Time Allocation from Other Services	56	100
	<b>2,732</b>	<b>2,847</b>
<b>Surplus (Deficit) for the year</b>	<b>104</b>	<b>(37)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>122</b>	<b>159</b>
<b>Surplus (Deficit), end of year</b>	<b>226</b>	<b>122</b>
<b>Represented by:</b>		
Surplus Deficit -Available	226	122
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>226</b>	<b>122</b>

**Squamish-Lillooet Regional District**  
**D'Arcy Street Lighting - 1803**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Parcel Tax	2,500	2,778
Interest and Investment Income	51	87
	<b>2,551</b>	<b>2,865</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Utilities - Hydro	1,634	1,643
Transfer to Reserve	1,194	200
Time Allocation from Other Services	311	100
	<b>3,389</b>	<b>2,193</b>
<b>Surplus (Deficit) for the year</b>	<b>(838)</b>	<b>672</b>
<b>Surplus (Deficit), beginning of year</b>	<b>819</b>	<b>147</b>
<b>Surplus (Deficit), end of year</b>	<b>(19)</b>	<b>819</b>
<b>Represented by:</b>		
Surplus Deficit -Available	(19)	819
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>(19)</b>	<b>819</b>

**Squamish-Lillooet Regional District**  
**Furry Creek Street Lighting - 1804**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	13,828	13,828
Interest and Investment Income	784	1,612
	<b>14,612</b>	<b>15,440</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Contracted Services	2,175	3,083
Service / Site Maintenance	0	446
Utilities - Hydro	6,651	6,734
Transfer to Reserve	3,525	2,411
Time Allocation from Other Services	214	1,782
	<b>12,815</b>	<b>14,706</b>
<b>Surplus (Deficit) for the year</b>	<b>1,797</b>	<b>734</b>
<b>Surplus (Deficit), beginning of year</b>	<b>3,747</b>	<b>3,013</b>
<b>Surplus (Deficit), end of year</b>	<b>5,544</b>	<b>3,747</b>
<b>Represented by:</b>		
Surplus Deficit -Available	5,544	3,747
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>5,544</b>	<b>3,747</b>

**Squamish-Lillooet Regional District**  
**Britannia Beach Street Lighting - 1805**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	14,856	14,856
Interest and Investment Income	112	183
	<b>14,968</b>	<b>15,039</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Contracted Services	3,109	1,646
Depreciation/Amortization	544	544
Utilities - Hydro	8,760	8,870
Transfer to Reserve	2,993	500
Time Allocation from Other Services	445	1,031
	<b>16,101</b>	<b>12,841</b>
<b>Surplus (Deficit) for the year</b>	<b>(1,133)</b>	<b>2,198</b>
<b>Surplus (Deficit), beginning of year</b>	<b>8,567</b>	<b>6,369</b>
<b>Surplus (Deficit), end of year</b>	<b>7,434</b>	<b>8,567</b>
<b>Represented by:</b>		
Surplus Deficit -Available	1,947	2,537
Surplus Deficit -Invested in tangible capital assets	5,487	6,030
	<b>7,434</b>	<b>8,567</b>

**Squamish-Lillooet Regional District**  
**Pemberton Refuse Grounds - 1900**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	234,101	220,121
Interest and Investment Income	2,104	4,617
Tipping Fees	130,078	107,520
Proceeds From Borrowing	500,000	0
Transfer From Other Services	2,753	0
Transfer From Landfill Closure Liability	7,198	5,026
Transfer From Reserve	21,208	0
	<b>897,442</b>	<b>337,284</b>
<b>Expenses</b>		
Travel	380	0
Advertising	1,442	0
Communications	381	0
Overhead from General Government	250	250
Consulting - Legal	167	0
Consulting - Other	11,387	11,000
Contracted Services	291,697	234,610
Licenses & Permits	200	0
Miscellaneous Operating Cost	454	454
Operating Supplies - Other	1,135	423
Special Projects	6,466	5,757
Debt Issue Costs	5,000	0
Transfer to Reserve	1,714	3,773
Contribution To Other Services	1,000	1,000
Time Allocation from Other Services	26,019	13,958
Debt servicing	10,604	10,604
	<b>358,296</b>	<b>281,829</b>
<b>Surplus (Deficit) for the year</b>	<b>539,146</b>	<b>55,455</b>
<b>Surplus (Deficit), beginning of year</b>	<b>261,388</b>	<b>205,934</b>
<b>Surplus (Deficit), end of year</b>	<b>800,534</b>	<b>261,389</b>
<b>Represented by:</b>		
<b>Surplus Deficit -Available</b>	<b>577,223</b>	<b>59,558</b>
<b>Surplus Deficit -Invested in tangible capital assets</b>	<b>223,311</b>	<b>201,831</b>
	<b>800,534</b>	<b>261,389</b>

**Squamish-Lillooet Regional District**  
**Lillooet Area Refuse Ground - 1902**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	50,000	46,000
Interest and Investment Income	4,433	8,817
Tipping Fees	329,893	302,661
Miscellaneous Revenue	510	1,920
Sale of Capital Assets	0	(4,790)
Transfer From Other Services	847	0
	<b>385,683</b>	<b>354,608</b>
<b>Expenses</b>		
Advertising	125	227
Bank Charges & Interest	1,588	1,385
Communications	381	0
Courier	94	81
Office Supplies	96	143
Software	341	0
Support Services	392	855
Overhead from General Government	250	250
Consulting - Engineering	8,142	9,647
Contracted Services	165,526	147,963
Depreciation/Amortization	41,884	39,603
Insurance	836	837
Licenses & Permits	861	350
Operating Supplies - Other	8,929	10,674
Service / Site Maintenance	3,502	9,376
Tipping Fee Surcharge	12,631	13,960
Utilities - Hydro	3,027	2,903
Utilities - Telephone	2,396	1,870
Special Projects	10,259	0
Non-Capitalized Equipment	1,819	0
Transfer to Landfill Closure	50,000	50,000
Transfer to Reserve	24,897	44,472
Contribution To Other Services	1,500	1,500
Time Allocation from Other Services	29,935	36,529
	<b>369,411</b>	<b>372,625</b>
<b>Surplus (Deficit) for the year</b>	<b>16,272</b>	<b>(18,017)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>419,844</b>	<b>442,019</b>
<b>Surplus (Deficit), end of year</b>	<b>436,116</b>	<b>424,002</b>
<b>Represented by:</b>		
Surplus Deficit -Available	121,952	63,797
Surplus Deficit -Invested in tangible capital assets	314,164	360,205
	<b>436,116</b>	<b>424,002</b>

**Squamish-Lillooet Regional District**  
**DArcy Devine Birkenhead Refuse - 1904**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	8,281	8,281
Parcel Tax	31,250	31,250
Interest and Investment Income	175	239
Tipping Fees	7,448	5,186
Transfer From Other Services	10,912	5,750
	<b>58,066</b>	<b>50,706</b>
<b>Expenses</b>		
Travel	721	0
Communications	468	0
Overhead from General Government	250	250
Consulting - Other	0	2,632
Contracted Services	48,428	31,656
Depreciation/Amortization	3,333	3,333
Insurance	508	676
Operating Supplies - Other	456	500
Service / Site Maintenance	3,556	4,251
Utilities - Hydro	1,203	846
Utilities - Telephone	866	857
Transfer to Reserve	5,828	4,491
Time Allocation from Other Services	20,782	7,435
	<b>86,399</b>	<b>56,927</b>
<b>Surplus (Deficit) for the year</b>	<b>(28,333)</b>	<b>(6,221)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>18,408</b>	<b>24,629</b>
<b>Surplus (Deficit), end of year</b>	<b>(9,925)</b>	<b>18,408</b>
<b>Represented by:</b>		
Surplus Deficit -Available	(14,652)	10,347
Surplus Deficit -Invested in tangible capital assets	4,727	8,061
	<b>(9,925)</b>	<b>18,408</b>

**Squamish-Lillooet Regional District**  
**Anderson Lake Refuse - 1905**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Parcel Tax	6,250	5,000
	<b>6,250</b>	<b>5,000</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Contribution To Other Services	6,000	4,750
	<b>6,250</b>	<b>5,000</b>
<b>Surplus (Deficit) for the year</b>	<b>0</b>	<b>0</b>
<b>Surplus (Deficit), beginning of year</b>	<b>(0)</b>	<b>(0)</b>
<b>Surplus (Deficit), end of year</b>	<b>(0)</b>	<b>(0)</b>
<b>Represented by:</b>		
Surplus Deficit -Available	0	(0)
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>0</b>	<b>(0)</b>

**Squamish-Lillooet Regional District**  
**Area A Refuse Grounds - 1906**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	26,229	24,980
Parcel Tax	34,304	34,304
Interest and Investment Income	604	1,195
Tipping Fees	12,488	11,879
Miscellaneous Revenue	2,517	2,111
Conditional Grants - Non-Governmental	5,000	0
Transfer From Other Services	1,738	1,500
	<b>82,880</b>	<b>75,969</b>
<b>Expenses</b>		
Communications	382	0
Overhead from General Government	250	250
Contracted Services	43,840	43,012
Depreciation/Amortization	3,621	3,321
Insurance	1,209	1,284
Licenses & Permits	200	200
Operating Supplies - Other	2,032	1,002
Service / Site Maintenance	2,665	2,975
Tipping Fee Surcharge	10,733	11,737
Utilities - Hydro	(81)	483
Utilities - Telephone	642	0
Transfer to Reserve	5,906	0
Time Allocation from Other Services	5,844	4,163
	<b>77,243</b>	<b>68,427</b>
<b>Surplus (Deficit) for the year</b>	<b>5,637</b>	<b>7,542</b>
<b>Surplus (Deficit), beginning of year</b>	<b>21,356</b>	<b>13,814</b>
<b>Surplus (Deficit), end of year</b>	<b>26,993</b>	<b>21,356</b>
<b>Represented by:</b>		
Surplus Deficit -Available	15,643	18,992
Surplus Deficit -Invested in tangible capital assets	11,350	2,364
	<b>26,993</b>	<b>21,356</b>

**Squamish-Lillooet Regional District**  
**Furry Creek Refuse Disposal - 1908**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	65,279	58,514
Interest and Investment Income	366	783
Tipping Fees	5,080	5,061
	<b>70,725</b>	<b>64,358</b>
<b>Expenses</b>		
Travel	53	0
Advertising	0	442
Meeting Costs	0	163
Software	63	63
Overhead from General Government	250	250
Contracted Services	65,226	58,452
Operating Supplies - Other	0	235
Service / Site Maintenance	1,771	446
Transfer to Reserve	259	551
Time Allocation from Other Services	6,270	6,547
	<b>73,892</b>	<b>67,149</b>
<b>Surplus (Deficit) for the year</b>	<b>(3,167)</b>	<b>(2,791)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>16,863</b>	<b>19,654</b>
<b>Surplus (Deficit), end of year</b>	<b>13,696</b>	<b>16,863</b>
<b>Represented by:</b>		
Surplus Deficit -Available	13,696	16,863
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>13,696</b>	<b>16,863</b>

**Squamish-Lillooet Regional District**  
**Britannia Beach Refuse - 1909**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	78,844	73,500
Interest and Investment Income	256	504
Tipping Fees	5,729	5,707
	<b>84,829</b>	<b>79,711</b>
<b>Expenses</b>		
Travel	46	0
Advertising	0	442
Meeting Costs	0	163
Software	71	72
Overhead from General Government	250	250
Contracted Services	70,897	64,022
Operating Supplies - Other	0	235
Service / Site Maintenance	2,712	1,962
Transfer to Reserve	93	7,104
Time Allocation from Other Services	5,606	7,132
	<b>79,675</b>	<b>81,383</b>
<b>Surplus (Deficit) for the year</b>	<b>5,154</b>	<b>(1,671)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>15,794</b>	<b>17,465</b>
<b>Surplus (Deficit), end of year</b>	<b>20,948</b>	<b>15,794</b>
<b>Represented by:</b>		
Surplus Deficit -Available	20,948	15,794
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>20,948</b>	<b>15,794</b>

**Squamish-Lillooet Regional District**  
**Bralorne Television - 2002**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	4,771	4,755
Interest and Investment Income	9	23
Transfer From Reserve	0	600
	<b>4,780</b>	<b>5,378</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Insurance	120	119
Miscellaneous Operating Cost	4,400	4,400
Capital Grant	0	600
Transfer to Reserve	9	23
	<b>4,779</b>	<b>5,392</b>
<b>Surplus (Deficit) for the year</b>	<b>1</b>	<b>(14)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>0</b>	<b>14</b>
<b>Surplus (Deficit), end of year</b>	<b>1</b>	<b>0</b>
<b>Represented by:</b>		
Surplus Deficit -Available	1	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>1</b>	<b>0</b>

**Squamish-Lillooet Regional District**  
**Lillooet Camelsfoot TV & Radio Rebroadcasting - 2003**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	27,065	27,065
Interest and Investment Income	30	64
	<b>27,095</b>	<b>27,129</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	25,900	26,850
Transfer to Reserve	945	64
	<b>27,095</b>	<b>27,164</b>
<b>Surplus (Deficit) for the year</b>	<b>0</b>	<b>(35)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>0</b>	<b>35</b>
<b>Surplus (Deficit), end of year</b>	<b>0</b>	<b>0</b>
<b>Represented by:</b>		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>0</b>	<b>0</b>

**Squamish-Lillooet Regional District**  
**Pemberton TV & Radio Rebroadcasting - 2004**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	17,784	31,173
Interest and Investment Income	55	121
Transfer From Reserve	0	500
	<b>17,839</b>	<b>31,794</b>
<b>Expenses</b>		
Courier	1,500	0
Overhead from General Government	250	250
Contracted Services	4,168	7,367
Insurance	255	245
Operating Supplies - Parts	1,760	0
Operating Supplies - Other	845	0
Service / Site Maintenance	600	10,517
Utilities - Hydro	770	1,306
Contingency	5,000	0
Time Allocation from Other Services	3,841	0
	<b>18,989</b>	<b>19,685</b>
<b>Surplus (Deficit) for the year</b>	<b>(1,150)</b>	<b>12,109</b>
<b>Surplus (Deficit), beginning of year</b>	<b>1,855</b>	<b>(10,254)</b>
<b>Surplus (Deficit), end of year</b>	<b>705</b>	<b>1,855</b>
<b>Represented by:</b>		
Surplus Deficit -Available	705	1,855
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>705</b>	<b>1,855</b>

**Squamish-Lillooet Regional District**  
**Pemberton Recreation Commission - 2100**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	0	30,000
	<b>0</b>	<b>30,000</b>
<b>Expenses</b>		
Overhead from General Government	0	250
Miscellaneous Operating Cost	15,391	32,364
Electoral Areas/Select Services	(781)	0
Contribution To Other Services	0	20
	<b>14,610</b>	<b>32,634</b>
<b>Surplus (Deficit) for the year</b>	<b>(14,610)</b>	<b>(2,634)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>19,076</b>	<b>21,710</b>
<b>Surplus (Deficit), end of year</b>	<b>4,466</b>	<b>19,076</b>
<b>Represented by:</b>		
Surplus Deficit -Available	4,466	19,076
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>4,466</b>	<b>19,076</b>

**Squamish-Lillooet Regional District**  
**Birken Recreation Commission - 2102**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	3,250	3,433
	<b>3,250</b>	<b>3,433</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Insurance	189	183
Miscellaneous Operating Cost	3,000	3,000
	<b>3,439</b>	<b>3,433</b>
 <b>Surplus (Deficit) for the year</b>	 <b>(189)</b>	 <b>0</b>
 <b>Surplus (Deficit), beginning of year</b>	 <b>0</b>	 <b>0</b>
<b>Surplus (Deficit), end of year</b>	<b>(189)</b>	<b>0</b>
<b>Represented by:</b>		
<b>Surplus Deficit -Available</b>	<b>(189)</b>	<b>0</b>
<b>Surplus Deficit -Invested in tangible capital assets</b>	<b>0</b>	<b>0</b>
	<b>(189)</b>	<b>0</b>

**Squamish-Lillooet Regional District**  
**Lillooet Dist R.E.C. Centre - 2104**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	2,886	2,586
Transfer From Other Services	12,087	12,088
	<b>14,973</b>	<b>14,674</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	14,724	14,423
	<b>14,974</b>	<b>14,673</b>
<b>Surplus (Deficit) for the year</b>	<b>(1)</b>	<b>1</b>
<b>Surplus (Deficit), beginning of year</b>	<b>0</b>	<b>(1)</b>
<b>Surplus (Deficit), end of year</b>	<b>(1)</b>	<b>0</b>
<b>Represented by:</b>		
Surplus Deficit -Available	(1)	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>(1)</b>	<b>0</b>

**Squamish-Lillooet Regional District**  
**Squamish District Community Pool - 2105**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	1,519,035	1,406,514
Interest and Investment Income	4,129	8,781
	<u><b>1,523,164</b></u>	<u><b>1,415,295</b></u>
<b>Expenses</b>		
Overhead from General Government	250	250
Depreciation/Amortization	139,372	139,371
Miscellaneous Operating Cost	1,275,585	1,265,809
Transfer to Reserve	162,941	8,781
Debt servicing	39,759	39,759
	<u><b>1,617,907</b></u>	<u><b>1,453,970</b></u>
<b>Surplus (Deficit) for the year</b>	<u><b>(94,743)</b></u>	<u><b>(38,675)</b></u>
<b>Surplus (Deficit), beginning of year</b>	<u><b>(754,945)</b></u>	<u><b>(716,269)</b></u>
<b>Surplus (Deficit), end of year</b>	<u><b>(849,688)</b></u>	<u><b>(754,944)</b></u>
<b>Represented by:</b>		
Surplus Deficit -Available	151,129	106,499
Surplus Deficit -Invested in tangible capital assets	<u><b>(1,000,817)</b></u>	<u><b>(861,443)</b></u>
	<u><b>(849,688)</b></u>	<u><b>(754,944)</b></u>

**Squamish-Lillooet Regional District**  
**Pemberton / Area C Recreation - 2106**  
**Revenue, Expenses and Surplus**  
**Unaudited**

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	1,253,123	1,132,409
Interest and Investment Income	0	1,473
Administrative Services	0	1,701
Miscellaneous Revenue	0	2,371
Sales of Goods and Services	0	188,399
Conditional Grants - Federal	0	2,000
Conditional Grants - Provincial	0	7,002
Conditional Grants - Non-Governmental	0	3,650
Transfer From Other Services	89,006	49,968
Transfer From Reserve	0	258,198
	<b>1,342,129</b>	<b>1,647,171</b>
<b>Expenses</b>		
Staff Costs	0	214,219
Office Expenses	0	13,572
Management Information Systems	0	18,210
Administration	0	5,833
Operating Expenses	816,013	1,044,144
Amortization / Depreciation	313,653	307,928
Consulting Fees	0	2,365
Utilities	1,530	29,066
Project Costs	919	0
Debt Servicing Costs	302,113	347,629
Time allocation from other services	146	3,399
Transfer to Reserve	0	95,000
	<b>1,434,374</b>	<b>2,081,365</b>
<b>Surplus (Deficit) for the year</b>	<b>(92,245)</b>	<b>(434,194)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>963,358</b>	<b>1,397,552</b>
<b>Surplus (Deficit), end of year</b>	<b>871,113</b>	<b>963,358</b>
<b>Represented by:</b>		
Surplus Deficit -Available	150,667	(26,075)
Surplus Deficit -Invested in tangible capital assets	720,446	989,432
	<b>871,113</b>	<b>963,358</b>

**Squamish-Lillooet Regional District**  
**Gold Bridge Community Complex - 2107**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Rental Income	22,003	21,968
Interest and Investment Income	1,886	3,669
	<u><b>23,889</b></u>	<u><b>25,637</b></u>
<b>Expenses</b>		
Overhead from General Government	250	250
Contracted Services	2,963	3,477
Depreciation/Amortization	7,336	7,336
Insurance	1,572	632
Operating Supplies - Other	7	192
Service / Site Maintenance	2,818	434
Utilities - Hydro	5,002	5,352
Transfer to Reserve	17,023	13,227
Time Allocation from Other Services	2,336	1,725
	<u><b>39,307</b></u>	<u><b>32,625</b></u>
<b>Surplus (Deficit) for the year</b>	<u><u><b>(15,418)</b></u></u>	<u><u><b>(6,988)</b></u></u>
<b>Surplus (Deficit), beginning of year</b>	<u><b>(43,396)</b></u>	<u><b>(36,408)</b></u>
<b>Surplus (Deficit), end of year</b>	<u><b>(58,814)</b></u>	<u><b>(43,396)</b></u>
<b>Represented by:</b>		
Surplus Deficit -Available	8,462	16,543
Surplus Deficit -Invested in tangible capital assets	<u><b>(67,276)</b></u>	<u><b>(59,939)</b></u>
	<u><u><b>(58,814)</b></u></u>	<u><u><b>(43,396)</b></u></u>

**Squamish-Lillooet Regional District**  
**Pemberton and District Arts, Culture and Recreation Grants Fund - 2108**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	60,390	0
	<b>60,390</b>	<b>0</b>
<b>Expenses</b>		
Overhead from General Government	250	0
Miscellaneous Operating Cost	47,341	0
Contribution To Other Services	356	0
Time Allocation from Other Services	2,328	0
	<b>50,275</b>	<b>0</b>
<b>Surplus (Deficit) for the year</b>	<b>10,115</b>	<b>0</b>
<b>Surplus (Deficit), end of year</b>	<b>10,115</b>	<b>0</b>
<b>Represented by:</b>		
Surplus Deficit -Available	10,115	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>10,115</b>	<b>0</b>

**Squamish-Lillooet Regional District**  
**Pemberton and District Economic Development Grants Fund - 2109**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	50,000	0
	<b>50,000</b>	<b>0</b>
<b>Expenses</b>		
Overhead from General Government	250	0
Miscellaneous Operating Cost	36,500	0
Contribution To Other Services	356	0
Time Allocation from Other Services	1,477	0
	<b>38,583</b>	<b>0</b>
<b>Surplus (Deficit) for the year</b>	<b>11,417</b>	<b>0</b>
<b>Surplus (Deficit), end of year</b>	<b>11,417</b>	<b>0</b>
<b>Represented by:</b>		
Surplus Deficit -Available	11,417	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>11,417</b>	<b>0</b>

**Squamish-Lillooet Regional District**  
**Bralorne Museum - 2200**  
**Revenue, Expenses and Surplus**  
**Unaudited**

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
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**Revenue**

Parcel Tax	18,500	14,800
Rental Income	100	100
Transfer From Other Services	5,000	5,000
	<b>23,600</b>	<b>19,900</b>

**Expenses**

Overhead from General Government	250	250
Contracted Services	0	5,000
Insurance	43	75
Miscellaneous Operating Cost	18,231	14,706
Special Projects	5,000	0
	<b>23,524</b>	<b>20,031</b>

**Surplus (Deficit) for the year**

	<b>76</b>	<b>(131)</b>
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**Surplus (Deficit), beginning of year**

	<b>(75)</b>	<b>56</b>
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**Surplus (Deficit), end of year**

	<b>1</b>	<b>(75)</b>
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**Represented by:**

Surplus Deficit -Available	1	(75)
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>1</b>	<b>(75)</b>

**Squamish-Lillooet Regional District**  
**Heritage -Haylmore Property - 2201**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	7,000	7,000
Interest and Investment Income	6	13
	<b>7,006</b>	<b>7,013</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Contracted Services	2,161	2,605
Transfer to Reserve	6	13
	<b>2,417</b>	<b>2,868</b>
<b>Surplus (Deficit) for the year</b>	<b>4,589</b>	<b>4,145</b>
<b>Surplus (Deficit), beginning of year</b>	<b>3,320</b>	<b>(825)</b>
<b>Surplus (Deficit), end of year</b>	<b>7,909</b>	<b>3,320</b>
<b>Represented by:</b>		
Surplus Deficit -Available	7,909	3,320
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>7,909</b>	<b>3,320</b>

**Squamish-Lillooet Regional District**  
**Pemberton & Dist. Museum & Archives - 2202**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	127,286	135,157
	<u><b>127,286</b></u>	<u><b>135,157</b></u>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	119,036	117,407
Capital Grant	8,000	17,500
	<u><b>127,286</b></u>	<u><b>135,157</b></u>
 <b>Surplus (Deficit) for the year</b>	 <u><u><b>0</b></u></u>	 <u><u><b>0</b></u></u>
 <b>Surplus (Deficit), end of year</b>	 <u><u><b>0</b></u></u>	 <u><u><b>0</b></u></u>
<b>Represented by:</b>		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<u><u><b>0</b></u></u>	<u><u><b>0</b></u></u>

**Squamish-Lillooet Regional District**  
**Area A Asset Preservation Service - 2203**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	27,282	27,270
Interest and Investment Income	733	1,562
	<b>28,015</b>	<b>28,832</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Insurance	450	431
Miscellaneous Operating Cost	26,913	26,913
Transfer to Reserve	612	1,302
	<b>28,225</b>	<b>28,896</b>
<b>Surplus (Deficit) for the year</b>	<b>(210)</b>	<b>(64)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>131</b>	<b>195</b>
<b>Surplus (Deficit), end of year</b>	<b>(79)</b>	<b>131</b>
<b>Represented by:</b>		
Surplus Deficit -Available	(79)	131
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>(79)</b>	<b>131</b>

**Squamish-Lillooet Regional District**  
**Upper Cheakamus Road Improvement - 2300**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	13,128	13,128
Interest and Investment Income	90	18
	<b>13,218</b>	<b>13,146</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Contracted Services	7,081	6,082
Transfer to Reserve	9,439	0
Time Allocation from Other Services	298	1,452
	<b>17,068</b>	<b>7,784</b>
<b>Surplus (Deficit) for the year</b>	<b>(3,850)</b>	<b>5,362</b>
<b>Surplus (Deficit), beginning of year</b>	<b>11,261</b>	<b>5,899</b>
<b>Surplus (Deficit), end of year</b>	<b>7,411</b>	<b>11,261</b>
<b>Represented by:</b>		
Surplus Deficit -Available	7,411	11,261
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>7,411</b>	<b>11,261</b>

**Squamish-Lillooet Regional District**  
**Furry Creek Dyking-Drainage - 2400**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	5,000	5,000
Interest and Investment Income	1,481	3,145
	<b>6,481</b>	<b>8,145</b>
<b>Expenses</b>		
Travel	0	34
Overhead from General Government	250	250
Service / Site Maintenance	0	7,796
Transfer to Reserve	1,060	5,395
Time Allocation from Other Services	1,263	4,639
	<b>2,573</b>	<b>18,114</b>
<b>Surplus (Deficit) for the year</b>	<b>3,908</b>	<b>(9,969)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>2,680</b>	<b>12,649</b>
<b>Surplus (Deficit), end of year</b>	<b>6,588</b>	<b>2,680</b>
<b>Represented by:</b>		
Surplus Deficit -Available	6,588	2,680
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>6,588</b>	<b>2,680</b>

**Squamish-Lillooet Regional District**  
**Walkerville Dyking-Drainage - 2401**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Parcel Tax	650	650
Interest and Investment Income	256	541
Transfer From Reserve	723	0
	<u><b>1,629</b></u>	<u><b>1,192</b></u>
<b>Expenses</b>		
Overhead from General Government	100	100
Contracted Services	1,290	0
Transfer to Reserve	231	1,250
Time Allocation from Other Services	183	1,346
	<u><b>1,804</b></u>	<u><b>2,696</b></u>
<b>Surplus (Deficit) for the year</b>	<u><u><b>(175)</b></u></u>	<u><u><b>(1,504)</b></u></u>
<b>Surplus (Deficit), beginning of year</b>	<u><b>175</b></u>	<u><b>1,679</b></u>
<b>Surplus (Deficit), end of year</b>	<u><b>0</b></u>	<u><b>175</b></u>
<b>Represented by:</b>		
Surplus Deficit -Available	0	175
Surplus Deficit -Invested in tangible capital assets	0	0
	<u><u><b>0</b></u></u>	<u><u><b>175</b></u></u>

**Squamish-Lillooet Regional District**  
**Whitecap Dev Bear Creek Dyking Dist - 2402**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Parcel Tax	2,750	2,750
Interest and Investment Income	46	88
	<b>2,796</b>	<b>2,838</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Transfer to Reserve	30	1,500
Time Allocation from Other Services	825	2,388
	<b>1,105</b>	<b>4,138</b>
<b>Surplus (Deficit) for the year</b>	<b>1,691</b>	<b>(1,300)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>2,743</b>	<b>4,043</b>
<b>Surplus (Deficit), end of year</b>	<b>4,434</b>	<b>2,743</b>
<b>Represented by:</b>		
Surplus Deficit -Available	4,434	2,743
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>4,434</b>	<b>2,743</b>

**Squamish-Lillooet Regional District**  
**Britannia Beach Debris Flood Mitigation - 2405**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	25,680	0
Parcel Tax	6,420	0
	<b>32,100</b>	<b>0</b>
<b>Expenses</b>		
Overhead from General Government	250	0
Consulting - Legal	4,154	0
Licenses & Permits	250	0
Operating Supplies - Other	41	0
Service / Site Maintenance	180	0
Contribution To Other Services	1,541	0
	<b>6,416</b>	<b>0</b>
<b>Surplus (Deficit) for the year</b>	<b>25,684</b>	<b>0</b>
<b>Surplus (Deficit), end of year</b>	<b>25,684</b>	<b>0</b>
<b>Represented by:</b>		
Surplus Deficit -Available	25,684	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>25,684</b>	<b>0</b>

**Squamish-Lillooet Regional District**  
**Lillooet - Area B Library - 2500**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	226,139	224,377
	<u><b>226,139</b></u>	<u><b>224,377</b></u>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	225,889	224,127
	<u><b>226,139</b></u>	<u><b>224,377</b></u>
 <b>Surplus (Deficit) for the year</b>	 <u><u><b>0</b></u></u>	 <u><u><b>0</b></u></u>
 <b>Surplus (Deficit), end of year</b>	 <u><u><b>0</b></u></u>	 <u><u><b>0</b></u></u>
<b>Represented by:</b>		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<u><u><b>0</b></u></u>	<u><u><b>0</b></u></u>

**Squamish-Lillooet Regional District**  
**Area A Library - 2501**  
**Revenue, Expenses and Surplus**  
**Unaudited**

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	23,426	22,923
	<b>23,426</b>	<b>22,923</b>
<b>Expenses</b>		
Overhead from General Government	250	251
Miscellaneous Operating Cost	23,176	22,673
	<b>23,426</b>	<b>22,924</b>
<b>Surplus (Deficit) for the year</b>	<b>0</b>	<b>(1)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>0</b>	<b>1</b>
<b>Surplus (Deficit), end of year</b>	<b>0</b>	<b>0</b>
<b>Represented by:</b>		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>0</b>	<b>0</b>

**Squamish-Lillooet Regional District**  
**Pemberton Library - 2502**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	371,610	358,715
	<b>371,610</b>	<b>358,715</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	317,913	306,017
Capital Grant	2,500	2,500
Contribution To Other Services	50,947	49,948
	<b>371,610</b>	<b>358,715</b>
<b>Surplus (Deficit) for the year</b>	<b>0</b>	<b>0</b>
<b>Surplus (Deficit), beginning of year</b>	<b>0</b>	<b>0</b>
<b>Surplus (Deficit), end of year</b>	<b>0</b>	<b>0</b>
<b>Represented by:</b>		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>0</b>	<b>0</b>

**Squamish-Lillooet Regional District**  
**Whistler Library - 2503**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	10,786	9,445
	<b>10,786</b>	<b>9,445</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	10,536	9,195
	<b>10,786</b>	<b>9,445</b>
<b>Surplus (Deficit) for the year</b>	<b>0</b>	<b>0</b>
<b>Surplus (Deficit), end of year</b>	<b>0</b>	<b>0</b>
<b>Represented by:</b>		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>0</b>	<b>0</b>

**Squamish-Lillooet Regional District**  
**Area A Cemetery - 2600**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	1,350	1,250
	<b>1,350</b>	<b>1,250</b>
<b>Expenses</b>		
Overhead from General Government	100	0
Miscellaneous Operating Cost	1,250	1,250
	<b>1,350</b>	<b>1,250</b>
<b>Surplus (Deficit) for the year</b>	<b>0</b>	<b>0</b>
<b>Surplus (Deficit), end of year</b>	<b>0</b>	<b>0</b>
<b>Represented by:</b>		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>0</b>	<b>0</b>

**Squamish-Lillooet Regional District**  
**Area C - Village of Pemberton Cemetery - 2601**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	2,750	5,000
Transfer From Other Services	20,000	0
	<u><b>22,750</b></u>	<u><b>5,000</b></u>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	2,500	1,500
Capital Grant	20,000	3,250
	<u><b>22,750</b></u>	<u><b>5,000</b></u>
 <b>Surplus (Deficit) for the year</b>	 <u><u><b>0</b></u></u>	 <u><u><b>0</b></u></u>
 <b>Surplus (Deficit), end of year</b>	 <u><u><b>0</b></u></u>	 <u><u><b>0</b></u></u>
<b>Represented by:</b>		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<u><u><b>0</b></u></u>	<u><u><b>0</b></u></u>

**Squamish-Lillooet Regional District**  
**Devine Water - 2700**  
**Revenue, Expenses and Surplus**  
**Unaudited**

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Parcel Tax	13,803	13,310
Water and Sewer Rates	3,408	3,369
Interest and Investment Income	215	518
Transfer From Reserve	0	3,500
	<b>17,426</b>	<b>20,697</b>
<b>Expenses</b>		
Courier	34	52
Overhead from General Government	250	250
Contracted Services	5,249	5,402
Depreciation/Amortization	5,671	5,671
Insurance	24	23
Licenses & Permits	317	15
Operating Supplies - Other	140	36
Service / Site Maintenance	1,102	940
Utilities - Hydro	1,378	1,113
Non-Capitalized Equipment	1,108	8,584
Transfer to Reserve	680	0
Time Allocation from Other Services	4,834	6,138
	<b>20,787</b>	<b>28,224</b>
<b>Surplus (Deficit) for the year</b>	<b>(3,361)</b>	<b>(7,527)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>(38,593)</b>	<b>(31,066)</b>
<b>Surplus (Deficit), end of year</b>	<b>(41,954)</b>	<b>(38,593)</b>
<b>Represented by:</b>		
Surplus Deficit -Available	4,124	1,814
Surplus Deficit -Invested in tangible capital assets	(46,078)	(40,407)
	<b>(41,954)</b>	<b>(38,593)</b>

**Squamish-Lillooet Regional District**  
**Furry Creek Water - 2701**  
**Revenue, Expenses and Surplus**  
**Unaudited**

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	138,943	114,584
Water and Sewer Rates	0	250
Interest and Investment Income	2,200	3,872
	<b>141,143</b>	<b>118,706</b>
<b>Expenses</b>		
Courier	0	70
Security	1,054	720
Software	396	0
Overhead from General Government	250	250
Consulting - Engineering	14,183	19,751
Contracted Services	38,243	28,385
Depreciation/Amortization	30,510	30,509
Insurance	3,609	3,462
Licenses & Permits	917	738
Operating Supplies - Chemicals	1,621	992
Operating Supplies - Other	3,203	972
Service / Site Maintenance	3,310	2,841
Utilities - Hydro	14,027	11,488
Utilities - Telephone	889	889
Non-Capitalized Equipment	0	4,897
Transfer to Reserve	40,000	20,000
Time Allocation from Other Services	19,134	9,934
	<b>171,346</b>	<b>135,898</b>
<b>Surplus (Deficit) for the year</b>	<b>(30,203)</b>	<b>(17,192)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>(492,026)</b>	<b>(474,834)</b>
<b>Surplus (Deficit), end of year</b>	<b>(522,229)</b>	<b>(492,026)</b>
<b>Represented by:</b>		
Surplus Deficit -Available	37,303	36,996
Surplus Deficit -Invested in tangible capital assets	(559,532)	(529,022)
	<b>(522,229)</b>	<b>(492,026)</b>

**Squamish-Lillooet Regional District**  
**Pemberton North Water - 2702**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Parcel Tax	106,871	106,871
Water and Sewer Rates	119,644	117,918
Interest and Investment Income	3,169	6,226
Conditional Grants - Provincial	(272)	4,378
	<u>229,412</u>	<u>235,393</u>
<b>Expenses</b>		
Courier	0	184
Overhead from General Government	250	250
Depreciation/Amortization	48,905	48,905
Licenses & Permits	467	170
Miscellaneous Operating Cost	148,148	149,568
Operating Supplies - Parts	34	511
Operating Supplies - Chemicals	0	287
Service / Site Maintenance	8,054	4,015
Special Projects	4,120	14,525
Non-Capitalized Equipment	0	601
Transfer to Reserve	4,794	79,429
Time Allocation from Other Services	12,879	15,448
Debt servicing	50,519	50,519
	<u>278,170</u>	<u>364,412</u>
<b>Surplus (Deficit) for the year</b>	<u>(48,758)</u>	<u>(129,019)</u>
<b>Surplus (Deficit), beginning of year</b>	<u>(229,681)</u>	<u>(100,662)</u>
<b>Surplus (Deficit), end of year</b>	<u>(278,439)</u>	<u>(229,681)</u>
<b>Represented by:</b>		
Surplus Deficit -Available	24,817	24,669
Surplus Deficit -Invested in tangible capital assets	(303,256)	(254,350)
	<u>(278,439)</u>	<u>(229,681)</u>

**Squamish-Lillooet Regional District**  
**Bralorne Water - 2703**  
**Revenue, Expenses and Surplus**  
**Unaudited**

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Parcel Tax	39,375	37,500
Water and Sewer Rates	12,869	11,897
Interest and Investment Income	1,201	2,244
Conditional Grants - Provincial	831	6,646
	<b>54,276</b>	<b>58,287</b>
<b>Expenses</b>		
Meeting Costs	0	37
Courier	12	36
Overhead from General Government	250	250
Contracted Services	5,081	5,474
Depreciation/Amortization	7,803	7,680
Insurance	1,904	2,143
Licenses & Permits	282	170
Operating Supplies - Other	0	654
Rental/Lease of Floor Space	799	726
Service / Site Maintenance	7,497	3,846
Utilities - Hydro	2,580	2,774
Utilities - Telephone	1,001	989
Special Projects	1,660	8,291
Transfer to Reserve	11,681	20,000
Time Allocation from Other Services	11,573	8,117
	<b>52,123</b>	<b>61,186</b>
<b>Surplus (Deficit) for the year</b>	<b>2,153</b>	<b>(2,899)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>147,734</b>	<b>150,633</b>
<b>Surplus (Deficit), end of year</b>	<b>149,887</b>	<b>147,734</b>
<b>Represented by:</b>		
Surplus Deficit -Available	14,784	13,267
Surplus Deficit -Invested in tangible capital assets	135,103	134,467
	<b>149,887</b>	<b>147,734</b>

**Squamish-Lillooet Regional District**  
**Britannia Beach Water - 2705**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	153,222	153,222
Water and Sewer Rates	43,256	42,147
Interest and Investment Income	2,040	3,255
	<b>198,518</b>	<b>198,624</b>
<b>Expenses</b>		
Travel	15	72
Courier	0	9
Security	750	600
Software	395	398
Overhead from General Government	250	250
Consulting - Engineering	3,546	6,310
Contracted Services	56,181	52,901
Depreciation/Amortization	186,065	185,875
Insurance	6,867	6,588
Licenses & Permits	449	246
Operating Supplies - Chemicals	16,061	15,003
Operating Supplies - Other	1,670	2,832
Service / Site Maintenance	5,056	4,413
Utilities - Hydro	34,533	34,268
Utilities - Telephone	4,278	4,276
Non-Capitalized Equipment	3,076	0
Transfer to Reserve	57,975	10,000
Time Allocation from Other Services	22,668	17,746
	<b>399,835</b>	<b>341,787</b>
<b>Surplus (Deficit) for the year</b>	<b>(201,317)</b>	<b>(143,163)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>(2,126,467)</b>	<b>(1,983,304)</b>
<b>Surplus (Deficit), end of year</b>	<b>(2,327,784)</b>	<b>(2,126,467)</b>
<b>Represented by:</b>		
Surplus Deficit -Available	38,734	71,070
Surplus Deficit -Invested in tangible capital assets	(2,366,518)	(2,197,537)
	<b>(2,327,784)</b>	<b>(2,126,467)</b>

**Squamish-Lillooet Regional District**  
**Gold Bridge Water - 2706**  
**Revenue, Expenses and Surplus**  
**Unaudited**

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	25,510	23,877
Parcel Tax	5,000	5,000
Water and Sewer Rates	9,718	9,447
Interest and Investment Income	319	648
Transfer From Other Services	10,256	0
	<b>50,803</b>	<b>38,972</b>
<b>Expenses</b>		
Courier	12	102
Overhead from General Government	250	250
Contracted Services	7,766	7,357
Depreciation/Amortization	57,874	55,095
Insurance	1,770	2,013
Licenses & Permits	287	(30)
Operating Supplies - Chemicals	380	373
Operating Supplies - Other	498	1,376
Service / Site Maintenance	6,390	2,979
Utilities - Hydro	8,697	8,023
Utilities - Telephone	1,503	1,446
Transfer to Reserve	580	4,436
Time Allocation from Other Services	7,925	6,800
Debt servicing	2,268	2,682
	<b>96,200</b>	<b>92,902</b>
<b>Surplus (Deficit) for the year</b>	<b>(45,397)</b>	<b>(53,930)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>721,275</b>	<b>775,205</b>
<b>Surplus (Deficit), end of year</b>	<b>675,878</b>	<b>721,275</b>
<b>Represented by:</b>		
Surplus Deficit -Available	7,823	5,602
Surplus Deficit -Invested in tangible capital assets	668,055	715,673
	<b>675,878</b>	<b>721,275</b>

**Squamish-Lillooet Regional District**  
**D'Arcy Water - 2707**  
**Revenue, Expenses and Surplus**  
**Unaudited**

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Parcel Tax	30,097	29,000
Interest and Investment Income	408	869
Transfer From Other Services	20,000	0
Transfer From Reserve	0	1,944
	<b>50,505</b>	<b>31,813</b>
<b>Expenses</b>		
Courier	34	120
Overhead from General Government	250	250
Contracted Services	3,228	3,493
Depreciation/Amortization	17,150	17,150
Licenses & Permits	237	210
Miscellaneous Operating Cost	5,659	7,019
Operating Supplies - Other	291	75
Service / Site Maintenance	1,572	15,017
Non-Capitalized Equipment	0	601
Transfer to Reserve	790	1,570
Time Allocation from Other Services	3,949	8,990
Debt servicing	11,591	13,711
	<b>44,751</b>	<b>68,205</b>
<b>Surplus (Deficit) for the year</b>	<b>5,754</b>	<b>(36,392)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>21,348</b>	<b>57,740</b>
<b>Surplus (Deficit), end of year</b>	<b>27,102</b>	<b>21,348</b>
<b>Represented by:</b>		
Surplus Deficit -Available	5,332	(17,571)
Surplus Deficit -Invested in tangible capital assets	21,770	38,919
	<b>27,102</b>	<b>21,348</b>

**Squamish-Lillooet Regional District**  
**Pinecrest Water - 2709**  
**Revenue, Expenses and Surplus**  
**Unaudited**

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Parcel Tax	133,616	133,616
Interest and Investment Income	616	556
	<b>134,232</b>	<b>134,172</b>
<b>Expenses</b>		
Courier	166	9
Overhead from General Government	250	250
Contracted Services	49,904	64,471
Depreciation/Amortization	3,346	2,657
Insurance	1,135	942
Licenses & Permits	357	350
Operating Supplies - Chemicals	1,727	2,567
Operating Supplies - Other	14,584	7,827
Service / Site Maintenance	0	1,173
Utilities - Hydro	6,055	6,382
Utilities - Telephone	578	579
Non-Capitalized Equipment	3,731	1,969
Transfer to Reserve	34,228	20,000
Time Allocation from Other Services	16,299	7,988
	<b>132,360</b>	<b>117,164</b>
<b>Surplus (Deficit) for the year</b>	<b>1,872</b>	<b>17,008</b>
<b>Surplus (Deficit), beginning of year</b>	<b>70,825</b>	<b>53,817</b>
<b>Surplus (Deficit), end of year</b>	<b>72,697</b>	<b>70,825</b>
<b>Represented by:</b>		
Surplus Deficit -Available	29,977	37,171
Surplus Deficit -Invested in tangible capital assets	42,720	33,654
	<b>72,697</b>	<b>70,825</b>

**Squamish-Lillooet Regional District**  
**Bralorne Sewer - 2800**  
**Revenue, Expenses and Surplus**  
**Unaudited**

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Parcel Tax	31,250	31,250
Interest and Investment Income	0	406
Conditional Grants - Federal	0	420,128
Proceeds From Borrowing	150,000	0
Transfer From Other Services	30,156	111,000
Transfer From Reserve	0	60,297
	<b>211,406</b>	<b>623,081</b>
<b>Expenses</b>		
Travel	30	1,330
Advertising	0	3,798
Meeting Costs	0	405
Courier	372	241
Overhead from General Government	250	250
Consulting - Legal	3,211	8,846
Consulting - Engineering	6,945	618
Contracted Services	2,475	2,122
Depreciation/Amortization	6,392	0
Insurance	1,355	80
Licenses & Permits	1,316	442
Operating Supplies - Other	126	0
Service / Site Maintenance	3,605	16,813
Time Allocation from Other Services	40,702	36,965
Debt servicing	680	0
	<b>67,459</b>	<b>71,910</b>
<b>Surplus (Deficit) for the year</b>	<b>143,947</b>	<b>551,171</b>
<b>Surplus (Deficit), beginning of year</b>	<b>2,147,740</b>	<b>1,596,569</b>
<b>Surplus (Deficit), end of year</b>	<b>2,291,687</b>	<b>2,147,740</b>
<b>Represented by:</b>		
Surplus Deficit -Available	(25,249)	(143,697)
Surplus Deficit -Invested in tangible capital assets	2,316,936	2,291,437
	<b>2,291,687</b>	<b>2,147,740</b>

**Squamish-Lillooet Regional District**  
**Furry Creek Sewer - 2801**  
**Revenue, Expenses and Surplus**  
**Unaudited**

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	165,442	156,080
Interest and Investment Income	1,872	2,931
	<b>167,314</b>	<b>159,011</b>
<b>Expenses</b>		
Travel	31	0
Security	1,245	1,125
Software	0	398
Overhead from General Government	250	250
Contracted Services	71,299	69,162
Depreciation/Amortization	67,907	67,907
Insurance	2,836	2,721
Licenses & Permits	2,083	2,084
Operating Supplies - Chemicals	1,433	2,959
Operating Supplies - Other	2,948	1,065
Service / Site Maintenance	13,764	9,138
Utilities - Hydro	18,416	19,867
Utilities - Telephone	4,321	4,248
Non-Capitalized Equipment	0	1,604
Transfer to Reserve	40,000	54,475
Time Allocation from Other Services	14,936	11,143
	<b>241,469</b>	<b>248,146</b>
<b>Surplus (Deficit) for the year</b>	<b>(74,155)</b>	<b>(89,135)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>(758,665)</b>	<b>(669,530)</b>
<b>Surplus (Deficit), end of year</b>	<b>(832,820)</b>	<b>(758,665)</b>
<b>Represented by:</b>		
Surplus Deficit -Available	24,421	30,669
Surplus Deficit -Invested in tangible capital assets	(857,241)	(789,334)
	<b>(832,820)</b>	<b>(758,665)</b>

**Squamish-Lillooet Regional District**  
**Britannia Beach Sewer - 2802**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	175,030	155,921
Water and Sewer Rates	2,400	0
Interest and Investment Income	1,287	1,966
	<b>178,717</b>	<b>157,887</b>
<b>Expenses</b>		
Travel	48	0
Security	585	300
Software	395	398
Overhead from General Government	250	250
Contracted Services	81,158	79,447
Depreciation/Amortization	149,791	149,791
Insurance	7,742	7,428
Licenses & Permits	1,175	1,176
Operating Supplies - Chemicals	3,127	2,302
Operating Supplies - Other	4,481	1,407
Service / Site Maintenance	15,651	9,876
Utilities - Hydro	15,538	14,403
Utilities - Telephone	2,072	2,072
Non-Capitalized Equipment	925	2,179
Transfer to Reserve	40,000	10,000
Time Allocation from Other Services	14,563	11,048
	<b>337,501</b>	<b>292,077</b>
<b>Surplus (Deficit) for the year</b>	<b>(158,784)</b>	<b>(134,190)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>(1,798,861)</b>	<b>(1,664,671)</b>
<b>Surplus (Deficit), end of year</b>	<b>(1,957,645)</b>	<b>(1,798,861)</b>
<b>Represented by:</b>		
Surplus Deficit -Available	7,344	16,337
Surplus Deficit -Invested in tangible capital assets	(1,964,989)	(1,815,198)
	<b>(1,957,645)</b>	<b>(1,798,861)</b>

**Squamish-Lillooet Regional District**  
**Pinecrest Sewer - 2804**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Parcel Tax	254,958	234,530
Interest and Investment Income	4,390	8,226
Transfer From Other Services	4,820	0
	<u>264,168</u>	<u>242,756</u>
<b>Expenses</b>		
Travel	18	8
Courier	0	104
Overhead from General Government	250	250
Consulting - Management	0	5,449
Contracted Services	85,376	100,656
Depreciation/Amortization	83,972	83,972
Insurance	3,349	3,152
Licenses & Permits	223	223
Operating Supplies - Chemicals	2,618	2,894
Operating Supplies - Other	1,508	4,182
Service / Site Maintenance	7,662	11,485
Utilities - Hydro	17,014	15,789
Utilities - Telephone	669	744
Non-Capitalized Equipment	11,429	6,971
Transfer to Reserve	50,000	48,496
Time Allocation from Other Services	20,849	15,727
Debt servicing	41,346	41,346
	<u>326,283</u>	<u>341,448</u>
<b>Surplus (Deficit) for the year</b>	<u>(62,115)</u>	<u>(98,692)</u>
<b>Surplus (Deficit), beginning of year</b>	<u>2,313,559</u>	<u>2,412,251</u>
<b>Surplus (Deficit), end of year</b>	<u>2,251,444</u>	<u>2,313,559</u>
<b>Represented by:</b>		
Surplus Deficit -Available	(8,806)	(30,663)
Surplus Deficit -Invested in tangible capital assets	2,242,638	2,344,222
	<u>2,233,832</u>	<u>2,313,559</u>

**Squamish-Lillooet Regional District**  
**Electoral Areas General Services - 2900**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Interest and Investment Income	701	1,351
Transfer From Other Services	10,807	10,808
	<u><b>11,508</b></u>	<u><b>12,159</b></u>
<b>Expenses</b>		
Electoral Areas/Select Services	4,000	0
	<u><b>4,000</b></u>	<u><b>0</b></u>
<b>Surplus (Deficit) for the year</b>	<u><u><b>7,508</b></u></u>	<u><u><b>12,159</b></u></u>
<b>Surplus (Deficit), beginning of year</b>	<u><b>78,663</b></u>	<u><b>66,504</b></u>
<b>Surplus (Deficit), end of year</b>	<u><b>86,171</b></u>	<u><b>78,663</b></u>
<b>Represented by:</b>		
Surplus Deficit -Available	86,171	78,663
Surplus Deficit -Invested in tangible capital assets	0	0
	<u><u><b>86,171</b></u></u>	<u><u><b>78,663</b></u></u>

**Squamish-Lillooet Regional District**  
**Electoral Area A Select Services - 2901**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Interest and Investment Income	114	214
Transfer From Other Services	51,337	51,337
	<b>51,451</b>	<b>51,550</b>
<b>Expenses</b>		
Electoral Areas/Select Services	40,129	40,734
Contribution To Other Services	1,250	0
Time Allocation from Other Services	138	0
	<b>41,517</b>	<b>40,734</b>
<b>Surplus (Deficit) for the year</b>	<b>9,934</b>	<b>10,816</b>
<b>Surplus (Deficit), beginning of year</b>	<b>19,024</b>	<b>8,208</b>
<b>Surplus (Deficit), end of year</b>	<b>28,958</b>	<b>19,024</b>
<b>Represented by:</b>		
Surplus Deficit -Available	28,958	19,024
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>28,958</b>	<b>19,024</b>

**Squamish-Lillooet Regional District**  
**Electoral Area B Select Services - 2002**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Interest and Investment Income	375	547
Transfer From Other Services	51,337	51,337
	<b>51,712</b>	<b>51,884</b>
<b>Expenses</b>		
Electoral Areas/Select Services	48,399	31,929
Contribution To Other Services	1,250	0
	<b>49,649</b>	<b>31,929</b>
<b>Surplus (Deficit) for the year</b>	<b>2,063</b>	<b>19,955</b>
<b>Surplus (Deficit), beginning of year</b>	<b>44,797</b>	<b>24,842</b>
<b>Surplus (Deficit), end of year</b>	<b>46,860</b>	<b>44,797</b>
<b>Represented by:</b>		
Surplus Deficit -Available	46,860	44,797
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>46,860</b>	<b>44,797</b>

**Squamish-Lillooet Regional District**  
**Electoral Area C Select Services - 2903**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Interest and Investment Income	326	567
Transfer From Other Services	51,337	51,337
	<b>51,663</b>	<b>51,904</b>
<b>Expenses</b>		
Electoral Areas/Select Services	12,302	59,160
	<b>12,302</b>	<b>59,160</b>
<b>Surplus (Deficit) for the year</b>	<b>39,361</b>	<b>(7,256)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>33,357</b>	<b>40,613</b>
<b>Surplus (Deficit), end of year</b>	<b>72,718</b>	<b>33,357</b>
<b>Represented by:</b>		
Surplus Deficit -Available	72,718	33,357
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>72,718</b>	<b>33,357</b>

**Squamish-Lillooet Regional District**  
**Electoral Area D Select Services - 2904**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Interest and Investment Income	1,076	2,928
Transfer From Other Services	51,336	51,337
	<b>52,412</b>	<b>54,265</b>
<b>Expenses</b>		
Electoral Areas/Select Services	158,406	13,044
	<b>158,406</b>	<b>13,044</b>
<b>Surplus (Deficit) for the year</b>	<b>(105,994)</b>	<b>41,221</b>
<b>Surplus (Deficit), beginning of year</b>	<b>179,349</b>	<b>138,128</b>
<b>Surplus (Deficit), end of year</b>	<b>73,355</b>	<b>179,349</b>
<b>Represented by:</b>		
Surplus Deficit -Available	73,355	179,349
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>73,355</b>	<b>179,349</b>

**Squamish-Lillooet Regional District**  
**Electoral Areas Community Parks Service - 3000**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Interest and Investment Income	404	935
Transfer From Other Services	12,704	45,325
Transfer From Reserve	7,471	4,883
	<b>20,579</b>	<b>51,143</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Depreciation/Amortization	16,249	14,170
Insurance	266	255
Licenses & Permits	500	500
Service / Site Maintenance	3,190	1,447
Special Projects	250	0
Transfer to Reserve	221	540
Time Allocation from Other Services	16,219	5,723
	<b>37,145</b>	<b>22,885</b>
<b>Surplus (Deficit) for the year</b>	<b>(16,566)</b>	<b>28,258</b>
<b>Surplus (Deficit), beginning of year</b>	<b>991,645</b>	<b>963,388</b>
<b>Surplus (Deficit), end of year</b>	<b>975,079</b>	<b>991,646</b>
<b>Represented by:</b>		
Surplus Deficit -Available	1,454	1,771
Surplus Deficit -Invested in tangible capital assets	973,625	989,875
	<b>975,079</b>	<b>991,646</b>

**Squamish-Lillooet Regional District**  
**Britannia Beach Parks and Trails - 3001**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	61,098	53,770
Interest and Investment Income	506	1,275
Transfer From Other Services	1,482	1,875
Transfer From Reserve	0	10,540
	<b>63,086</b>	<b>67,459</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Contracted Services	43,670	48,942
Insurance	99	22
Operating Supplies - Other	394	0
Special Projects	1,400	1,875
Transfer to Reserve	480	1,021
Time Allocation from Other Services	16,431	8,306
	<b>62,724</b>	<b>60,416</b>
<b>Surplus (Deficit) for the year</b>	<b>362</b>	<b>7,043</b>
<b>Surplus (Deficit), beginning of year</b>	<b>(1,804)</b>	<b>(8,847)</b>
<b>Surplus (Deficit), end of year</b>	<b>(1,442)</b>	<b>(1,804)</b>
<b>Represented by:</b>		
Surplus Deficit -Available	(1,442)	(1,804)
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>(1,442)</b>	<b>(1,804)</b>

**Squamish-Lillooet Regional District**  
**Furry Creek Open Spaces - 3002**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	78,316	55,000
Interest and Investment Income	578	1,191
Transfer From Other Services	1,332	0
	<b>80,226</b>	<b>56,191</b>
<b>Expenses</b>		
Travel	186	0
Overhead from General Government	250	250
Operating Supplies - Other	163	0
Service / Site Maintenance	26,367	64,583
Transfer to Reserve	305	7,648
Time Allocation from Other Services	27,027	13,995
	<b>54,298</b>	<b>86,476</b>
<b>Surplus (Deficit) for the year</b>	<b>25,928</b>	<b>(30,285)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>(14,341)</b>	<b>15,944</b>
<b>Surplus (Deficit), end of year</b>	<b>11,587</b>	<b>(14,341)</b>
<b>Represented by:</b>		
Surplus Deficit -Available	11,587	(14,341)
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>11,587</b>	<b>(14,341)</b>

**Squamish-Lillooet Regional District**  
**Pemberton Valley Recreational Trails Service - 3003**  
Revenue, Expenses and Surplus  
Unaudited

For the year ended December 31	2020	2019
<b>Revenue</b>		
Requisition	62,500	62,500
Interest and Investment Income	48	205
Transfer From Other Services	96	0
Transfer From Reserve	0	15,000
	<b>62,644</b>	<b>77,705</b>
<b>Expenses</b>		
Travel	35	0
Advertising	360	0
Meeting Costs	0	236
Overhead from General Government	250	250
Consulting - Legal	0	1,421
Depreciation/Amortization	7,379	6,670
Licenses & Permits	250	0
Miscellaneous Operating Cost	0	76
Operating Supplies - Other	443	939
Service / Site Maintenance	7,700	5,350
Special Projects	20,000	25,067
Time Allocation from Other Services	29,787	33,097
	<b>66,204</b>	<b>73,106</b>
<b>Surplus (Deficit) for the year</b>	<b>(3,560)</b>	<b>4,599</b>
<b>Surplus (Deficit), beginning of year</b>	<b>61,425</b>	<b>56,826</b>
<b>Surplus (Deficit), end of year</b>	<b>57,865</b>	<b>61,425</b>
<b>Represented by:</b>		
Surplus Deficit -Available	(10,021)	(10,240)
Surplus Deficit -Invested in tangible capital assets	67,886	71,665
	<b>57,865</b>	<b>61,425</b>

**Squamish-Lillooet Regional District**  
**Sea to Sky Trails - 3004**  
**Revenue, Expenses and Surplus**  
**Unaudited**

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	150,000	150,000
Interest and Investment Income	2,187	4,500
Conditional Grants - Provincial	0	(11,035)
Conditional Grants - Non-Governmental	87,527	950
Transfer From Other Services	77	0
	<b>239,791</b>	<b>144,415</b>
<b>Expenses</b>		
Travel	112	0
Overhead from General Government	250	250
Consulting - Legal	207	0
Consulting - Engineering	0	1,845
Depreciation/Amortization	10,132	3,406
Miscellaneous Operating Cost	0	122
Operating Supplies - Other	1,638	3,879
Service / Site Maintenance	8,628	3,350
Non-Capitalized Equipment	2,461	0
Transfer to Reserve	0	33,839
Time Allocation from Other Services	54,097	40,625
	<b>77,525</b>	<b>87,316</b>
<b>Surplus (Deficit) for the year</b>	<b>162,266</b>	<b>57,099</b>
<b>Surplus (Deficit), beginning of year</b>	<b>1,453,871</b>	<b>1,396,772</b>
<b>Surplus (Deficit), end of year</b>	<b>1,616,137</b>	<b>1,453,871</b>
<b>Represented by:</b>		
Surplus Deficit -Available	141,878	252,047
Surplus Deficit -Invested in tangible capital assets	1,474,259	1,201,824
	<b>1,616,137</b>	<b>1,453,871</b>

**Squamish-Lillooet Regional District**  
**Bridge River Valley Economic Development - 3102**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Requisition	23,500	23,500
Transfer From Other Services	22,144	0
	<u><b>45,644</b></u>	<u><b>23,500</b></u>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	23,250	23,250
Capital Grant	22,144	0
	<u><b>45,644</b></u>	<u><b>23,500</b></u>
<b>Surplus (Deficit) for the year</b>	<u><u><b>0</b></u></u>	<u><u><b>0</b></u></u>
<b>Surplus (Deficit), end of year</b>	<u><u><b>0</b></u></u>	<u><u><b>0</b></u></u>
<b>Represented by:</b>		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<u><u><b>0</b></u></u>	<u><u><b>0</b></u></u>

**Squamish-Lillooet Regional District**  
**Regional Transit Planning & Infrastructure - 3201**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Interest and Investment Income	651	1,409
	<b>651</b>	<b>1,409</b>
<b>Expenses</b>		
Overhead from General Government	250	250
	<b>250</b>	<b>250</b>
<b>Surplus (Deficit) for the year</b>	<b>401</b>	<b>1,159</b>
<b>Surplus (Deficit), beginning of year</b>	<b>33,900</b>	<b>32,741</b>
<b>Surplus (Deficit), end of year</b>	<b>34,301</b>	<b>33,900</b>
<b>Represented by:</b>		
Surplus Deficit -Available	34,301	33,900
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>34,301</b>	<b>33,900</b>