



**SQUAMISH - LILLOOET**  
REGIONAL DISTRICT

**Financial Statements**  
**For the year ended December 31, 2018**

**Squamish-Lillooet Regional District  
Financial Statements  
For the year ended December 31, 2018**

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## Statement of Management Responsibility

The 2018 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 generally accepted accounting principles for local governments, as established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

The Board of the Regional District has approved these financial statements at their Board meeting of April 24<sup>th</sup>, 2019.

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, 2018, and the results of operations and cash flows for the year then ended.

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

Suzanne Lafrance  
Director of Finance  
[April 24, 2019]



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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, 2018 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, 2018 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.

## **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 24, 2019

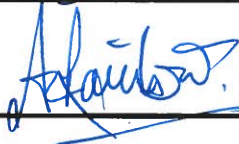
**Squamish-Lillooet Regional District  
Statement of Financial Position**

December 31	2018	2017
<b>Financial Assets</b>		
<b>Cash and Investments</b>		
Cash	\$ 35,232	\$ 33,580
Investments (Note 3)	10,854,444	11,460,786
<b>Accounts Receivable</b>		
AR Governments and Agencies	2,518,915	901,947
AR Other	486,171	271,357
<b>Agreements</b>		
Agreements due from members (Note 6)	41,855,858	45,514,881
	<u>55,750,620</u>	<u>58,182,551</u>
<b>Liabilities</b>		
<b>Accounts Payable</b>		
Trade Payables and Accrued Liabilities	1,533,400	876,389
Payroll Payables	218,654	234,068
Contributions in Trust	96,795	84,398
Provision for Landfill Closure (Note 7)	418,283	323,677
Deferred Revenue	104,790	443,896
<b>Debt</b>		
Short-Term Financing (Note 8)	103,525	40,000
Long-Term Debt (Note 6) (Schedule 1)	50,043,391	52,105,136
	<u>52,518,838</u>	<u>54,107,564</u>
<b>Net Financial Assets</b>	<u>3,231,782</u>	<u>4,074,987</u>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 2) (Schedule 3)	39,849,515	35,815,812
Prepaid expenses	58,394	63,991
<b>Accumulated Surplus</b>	<u>\$ 43,139,691</u>	<u>\$ 39,954,790</u>

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 2018 (Note 11)	2018	2017
<b>Revenue</b>			
Requisition	\$ 7,150,822	\$ 7,150,822	\$ 6,736,647
Parcel Tax	723,599	723,599	700,350
Members Recovered Debt (Schedule 2)	-	5,642,633	5,722,555
Grants In Lieu of Taxes	1,341,694	1,360,894	1,307,747
Rental Income	37,551	37,509	37,552
Planning Fees	34,400	38,666	89,818
Building Permit Fees	210,100	305,829	231,735
Water and Sewer Rates	186,594	184,109	208,295
Overhead Recovery	153,530	153,576	143,726
Interest and Investment Income	71,602	169,919	89,806
Tipping Fees	582,019	605,483	655,906
Administrative Services	640,796	598,511	558,675
Miscellaneous Revenue	152,670	234,700	181,153
Contributions From Developers	96,000	96,000	96,000
Donated Assets	-	8,000	39,854
Sales of Goods and Services	367,910	396,439	374,794
Sale of Capital Assets	-	397	(43,993)
Unconditional Grants - Provincial	200,000	200,000	200,000
Conditional Grants - Federal	2,271,060	1,795,856	486,842
Conditional Grants - Provincial	2,152,485	1,627,890	1,144,622
Conditional Grants - Local Government	5,137	-	3,550
Conditional Grants - Non-Governmental	309,130	299,079	84,641
Transfer From Other Services	1,234,367	1,000,968	1,516,926
Transfer From Landfill Closure Liability	4,800	4,891	4,733
Actuarial Revenue	-	128,414	112,975
	<u>17,926,266</u>	<u>22,764,184</u>	<u>20,684,909</u>
<b>Expenses (Note 9)</b>			
General Government Services and Elections	3,986,168	3,522,946	2,985,794
Environmental Development	1,132,092	608,542	653,498
Environmental Health	1,746,383	1,521,174	1,384,701
Building Inspection	443,241	376,617	351,338
Fire Protection and Rescue Services	1,959,671	1,380,379	1,886,708
Street Lightning, Dyking and Road Maintenance	125,976	46,859	89,665
Recreation, Cultural, Television and Library	3,735,221	3,562,002	3,199,516
Water Systems	766,984	666,134	616,980
Sewer Systems	450,318	455,987	435,478
Electoral Special/General Services	571,368	295,150	234,211
Economic Development	23,500	23,500	28,551
Transit System	32,307	250	250
Feasibility Studies Reserve Fund	-	-	151,886
Debt Services (Schedule 2)			
For Members	-	5,642,633	5,722,555
Electoral Areas	252,001	251,006	340,357
Amortization	1,484,325	1,226,104	1,144,545
	<u>16,709,555</u>	<u>19,579,283</u>	<u>19,226,033</u>
<b>Annual Surplus</b>	<u>1,216,711</u>	<u>3,184,901</u>	<u>1,458,876</u>
<b>Accumulated Surplus, Beginning of Year</b>	<u>39,954,790</u>	<u>39,954,790</u>	<u>38,495,914</u>
<b>Accumulated Surplus, End of Year</b>	<u>\$ 41,171,501</u>	<u>\$ 43,139,691</u>	<u>\$ 39,954,790</u>

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	2018	2017
<b>Cash provided by (used in)</b>		
<b>Operating transactions</b>		
Annual Surplus	\$ 3,184,901	\$ 1,458,876
Items not involving cash		
Amortization	1,226,104	1,144,545
Contributed tangible capital assets	-	(39,854)
Loss on sale/disposal of tangible capital assets	9,103	43,993
	<u>4,420,108</u>	<u>2,607,560</u>
Changes in non-cash operating balances		
Accounts receivable	(1,831,782)	(656,648)
Accounts payable	641,597	256,071
Contributions in trust	12,397	2,651
Deferred revenue	(339,106)	398,522
Prepaid expenses	5,597	(1,031)
Provision for landfill future closure and post-closure costs	94,606	46,583
	<u>3,003,417</u>	<u>2,653,708</u>
<b>Financing transactions</b>		
Proceeds from issuance of long-term debt	1,986,432	-
Proceeds from issuance of short-term debt	67,984	40,000
Debt retirement	(393,613)	(373,715)
	<u>1,660,803</u>	<u>(333,715)</u>
<b>Investing transactions</b>		
Cash used to acquire tangible capital assets	(5,268,910)	(1,516,064)
Changes in investments	606,342	(905,952)
	<u>(4,662,568)</u>	<u>(2,422,016)</u>
<b>Increase / (Decrease) in cash during the year</b>	<b>1,652</b>	<b>(102,023)</b>
<b>Cash, beginning of year</b>	<b>33,580</b>	<b>135,603</b>
<b>Cash, end of year</b>	<b>\$ 35,232</b>	<b>\$ 33,580</b>

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 2018</b>	<b>2018</b>	<b>2017</b>
<b>Annual surplus</b>	\$ 1,216,711	\$ 3,184,901	\$ 1,458,876
Acquisition of tangible capital assets	(7,499,742)	(5,268,910)	(1,555,918)
Amortization of tangible capital assets	1,484,325	1,226,104	1,144,545
Change in prepaid expenses	-	5,597	(1,031)
Loss on sale of tangible capital assets	-	9,103	43,993
<b>Change in net financial assets for the year</b>	<b>(4,798,706)</b>	<b>(843,205)</b>	<b>1,090,465</b>
<b>Net financial assets, beginning of year</b>	4,074,987	4,074,987	2,984,522
<b>Net financial assets (net debt), end of year</b>	<b>\$ (723,719)</b>	<b>\$ 3,231,782</b>	<b>\$ 4,074,987</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, 2018

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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 28, 2018.

##### 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, 2018

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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, 2018

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**2. Tangible Capital Assets**

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

	<b>2018</b>	<b>2017</b>
Land	\$3,158,851	\$3,158,851
Land Improvements	1,290,929	1,079,660
Buildings	13,387,077	12,535,681
Equipment, Furniture & Vehicles	860,252	683,026
Engineering Structures:		
Water	9,411,572	9,760,110
Sewer	11,734,259	8,591,365
Roads/Street Lights	6,575	7,119
<b>Total</b>	<b><u>\$39,849,515</u></b>	<b><u>\$35,815,812</u></b>

The Regional District has \$3,923,501 of tangible capital assets under construction in 2018 (2017 - \$1,577,669).

**3. Investments**

	<b>2018</b>	<b>2017</b>
Restricted investments:		
Reserves	\$7,569,124	\$7,321,868
Restricted Revenues	418,283	323,677
	<u>7,987,407</u>	<u>7,645,545</u>
Unrestricted investments	<u>2,867,037</u>	<u>3,815,241</u>
<b>Total investments</b>	<b><u>\$10,854,444</u></b>	<b><u>\$11,460,786</u></b>

Average yield on investments	1.52%	0.81%
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Included in investments are the Municipal Finance Authority of BC's (MFABC) Money Market Fund, Intermediate Fund and Short Term Bond 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 Intermediate Fund and the Short Term Bond Fund.

	<b>2018</b>	<b>2017</b>
MFABC Money Market Fund	\$10,525,628	\$10,032,651
MFABC Intermediate Fund	276,854	-
MFABC Short Term Bond Fund	-	<u>1,381,453</u>
Total MFABC Investments	<u>\$10,802,482</u>	<u>\$11,414,104</u>

**4. Deposit and Reserve – Municipal Finance Authority**

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

**Squamish-Lillooet Regional District**

## Notes to the Financial Statements

For the year ended December 31, 2018

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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 Authority 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:

	<b>2018</b>	<b>2017</b>
Cash deposits	\$158,276	\$135,257
Demand notes	293,906	244,912
	<b><u>\$452,182</u></b>	<b><u>\$380,169</u></b>

**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>	<b>2018</b>	<b>2017</b>
Opening balance of unspent funds	\$1,837,790	\$1,752,543
Add: Amount received during the year	342,245	330,425
Interest earned	32,868	13,760
Less: Amount spent on eligible project costs	(49,544)	(258,938)
Closing balance of unspent funds	<b><u>\$2,163,360</u></b>	<b><u>\$1,837,790</u></b>

**6. Long-Term Debt – Municipal Finance Authority**

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 set out in Schedule 1.

**Squamish-Lillooet Regional District**

## Notes to the Financial Statements

For the year ended December 31, 2018

	<b>Balance,</b>	<b>Additions</b>	<b>Principal</b>	<b>Actuarial</b>	<b>Balance,</b>
<b>General Fund</b>	<b>beginning of year</b>		<b>Payment</b>	<b>Adjustments*</b>	<b>end of year</b>
MFA issue 99	\$1,555,182	-	\$55,227	\$29,793	\$1,470,162
MFA issue 101	3,147,081	-	106,178	50,991	2,989,912
MFA issue 105	377,882	-	34,959	12,884	330,039
MFA issue 121	652,458	-	18,009	3,902	630,547
MFA issue 124	404,115	-	10,805	1,835	391,475
MFA issue 146	-	200,000	-	-	200,000
MFA issue 146	-	<u>1,000,000</u>	-	-	<u>1,000,000</u>
	<b><u>6,136,718</u></b>	<b><u>1,200,000</u></b>	<b><u>225,178</u></b>	<b><u>99,405</u></b>	<b><u>7,012,135</u></b>
	<b>Balance,</b>	<b>Additions</b>	<b>Principal</b>	<b>Actuarial</b>	<b>Balance,</b>
<b>Water Fund</b>	<b>beginning of year</b>		<b>Payment</b>	<b>Adjustments*</b>	<b>end of year</b>
MFA issue 80	350,267	-	26,009	25,487	298,771
MFA issue 105	16,897	-	1,563	576	14,758
MFA issue 105	<u>86,373</u>	-	<u>7,991</u>	<u>2,945</u>	<u>75,437</u>
	<b><u>453,537</u></b>	<b><u>-</u></b>	<b><u>35,563</u></b>	<b><u>29,008</u></b>	<b><u>388,966</u></b>
	<b>Balance,</b>	<b>Additions</b>	<b>Principal</b>	<b>Actuarial</b>	<b>Balance,</b>
<b>Sewer Fund</b>	<b>beginning of year</b>		<b>Payment</b>	<b>Adjustments*</b>	<b>end of year</b>
MFA issue 145	-	700,000	-	-	700,000
MFA issue 146	-	<u>86,432</u>	-	-	<u>86,432</u>
	<b><u>-</u></b>	<b><u>786,432</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>786,432</u></b>
<b>Totals</b>	<b><u>\$6,590,255</u></b>	<b><u>\$1,986,432</u></b>	<b><u>\$260,741</u></b>	<b><u>\$128,413</u></b>	<b><u>\$8,187,533</u></b>

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

Within 12 months	\$4,798,660
Thereafter	<u>\$37,057,198</u>
	<b><u>\$41,855,858</u></b>

**Total MFA Debt (Schedule 1)****\$50,043,391**

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

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>Thereafter</b>	<b>Total</b>
General	\$283,149	\$283,149	\$283,149	\$283,149	\$283,149	\$2,489,342	\$3,905,087
Water funds	35,563	35,563	35,563	35,563	35,563	9,554	187,369
Sewer funds	<u>16,530</u>	<u>16,530</u>	<u>16,530</u>	<u>16,530</u>	<u>16,530</u>	<u>413,256</u>	<u>495,906</u>
	<b><u>\$335,242</u></b>	<b><u>\$335,242</u></b>	<b><u>\$335,242</u></b>	<b><u>\$335,242</u></b>	<b><u>\$335,242</u></b>	<b><u>\$2,912,152</u></b>	<b><u>\$4,588,362</u></b>

Actuarial Adjustments*	<u>\$3,599,171</u>
<b>Total Regional District MFA Debt Balance</b>	<b><u>\$8,187,533</u></b>

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

## Squamish-Lillooet Regional District

### Notes to the Financial Statements

For the year ended December 31, 2018

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#### 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 \$418,283 (2017 - \$323,677) is for 3 landfill sites.

The Lillooet Landfill is currently in operation and is expected to close in 2080. 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 \$389,983 (2017 - \$290,486) represents the portion of the estimated total expense recognized as at December 31, 2018. 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 471,879 m<sup>3</sup> as at the last review completed in January 2019, and the estimated remaining landfill life is 62 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 \$28,300 (2017 - \$33,191) represents the portion of the estimated total expense recognized as at December 31, 2018.

#### 8. Short-term Financing

Short-term financing is provided by the Municipal Financing Authority (MFA) and bears interest at the MFA's variable daily floating rate (2.80% at December 31, 2018). The authority for borrowing is section 403 of the Local Government Act, Liabilities Under Agreement. The amount repayable is \$103,525 (2017 - \$40,000) and is repayable over a maximum of 5 years from date of issue.

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

Function	2018	2017
Pemberton Community Centre	\$25,025	-
Pemberton Community Youth Centre	78,500	\$40,000
<b>Total</b>	<b><u>\$103,525</u></b>	<b><u>\$40,000</u></b>

#### 9. Expenses by Object

	2018	2017
Debt charges	\$5,893,639	\$6,062,912
Operating expenses	9,503,075	9,274,774
Salary, wages and benefits	2,956,465	2,743,801
Amortization	1,226,104	1,144,545
	<b><u>\$19,579,283</u></b>	<b><u>\$19,226,032</u></b>

## **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, 2017, the Plan had about 197,000 active members and approximately 95,000 retired members. Active members include approximately 39,000 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, 2015 indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rates remained unchanged.

The next valuation will be as at December 31, 2018, with results available in 2019.

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 \$195,628 (2017 - \$181,049) for employer contributions while employees contributed \$180,391 (2017 - \$170,661) to the plan in fiscal 2018.

### **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 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



**Squamish-Lillooet Regional District**

## Notes to the Financial Statements

For the year ended December 31, 2018

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received, it is possible that the Regional District, along with the other participants, would be required to contribute towards this deficit.

**11. Reconciliation of 2018 Budget Amounts**

The budget amounts presented throughout these financial statements represent the 2018 Financial Plan Bylaw adopted by the Board on March 28, 2018 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 2018 adopted Financial Plan to the Consolidated Statement of Operations.

Budgeted Annual Surplus on a PSAS basis	\$1,216,711
Add:	
Transfers from Reserves	1,901,630
Prior Year Operating Surplus	2,178,546
MFA Funding	2,336,972
Add Back Amortization Expense	1,484,325
Less:	
Debt Principal Repayments	260,741
Transfers to Reserves	1,357,701
Capital Expenditures	<u>7,499,742</u>
Budgeted Surplus, per Financial Plan Bylaw	<u>          \$0</u>

**12. 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, 2018**

<b>Purpose</b>		<b>Year of Maturity</b>	<b>Rate</b>	<b>Balance Outstanding</b>	
				<b>2018</b>	<b>2017</b>
671	Squamish - Bylaw 671	2018	5.500 \$	- \$	9,782
704	Squamish - Bylaw 704	2020	5.500	157,324	230,942
726	Whistler - Bylaw 726	2021	5.900	458,893	597,526
733	Squamish - Bylaw 733	2022	6.060	1,394,228	1,702,301
740	Pemberton - Bylaw 740	2022	6.060	184,949	225,816
772	Lillooet - Bylaw 772	2018	5.490	-	25,172
779	Pemberton North Water - Bylaw 779	2023	4.780	298,771	350,267
887	Squamish - Bylaw 887	2024	4.860	1,197,423	1,365,082
938	Lillooet - Bylaw 938	2020	4.550	122,800	180,680
956	Pemberton - Bylaw 956	2025	4.170	921,459	1,035,902
963	Pemberton Rec Centre - Bylaw 963	2031	1.750	1,470,162	1,555,182
965	Lillooet - Bylaw 965	2021	4.660	127,020	166,146
1018	Squamish - Bylaw 1018	2026	4.430	1,373,609	1,516,951
1020	Pemberton - Bylaw 1020	2036	4.430	1,475,608	1,530,934
1037	Pemberton Rec Centre - Bylaw 1037	2032	2.250	2,989,912	3,147,081
1044	Squamish - Bylaw 1044	2027	4.820	1,956,379	2,134,133
1068	Squamish - Bylaw 1068	2028	4.650	386,152	417,078
1072	Howe Sound Firetruck - Bylaw 1072	2024	4.900	330,038	377,882
1097	D'Arcy Water - Bylaw 1097	2024	4.900	75,437	86,373
1098	Goldbridge Water - Bylaw 1098	2024	4.900	14,757	16,897
1102	Whistler - Bylaw 1102	2028	5.150	12,533,092	13,922,120
1105	Squamish - Bylaw 1105	2029	4.900	1,869,373	2,002,653
1114	Squamish - Bylaw 1114	2029	4.900	1,251,205	1,323,563
1114B	Squamish - Bylaw 1114	2029	4.900	424,573	454,844
1138	Squamish - Bylaw 1138	2031	4.200	521,630	551,796
1253	Squamish Dist Swim Pool - Bylaw 1253	2037	4.000	630,547	652,458
1254	Squamish - Bylaw 1254	2032	4.000	2,023,722	2,217,256
1255	Garibaldi Fire Hall - Bylaw 1255	2038	4.000	391,475	404,115
1296A	Squamish - Bylaw 1296 10 year term	2023	3.850	915,775	1,078,349
1296B	Squamish - Bylaw 1296 15 year term	2028	3.850	621,232	670,984
1296C	Squamish - Bylaw 1296 20 year term	2033	3.850	534,752	560,431
1351	Pemberton - Bylaw 1351	2024	3.000	174,503	199,800
1353A	Squamish - Bylaw 1353	2024	3.000	73,202	83,813
1353B	Squamish - Bylaw 1353	2029	3.000	2,492,978	2,670,720
1353C	Squamish - Bylaw 1353	2034	3.000	300,685	313,932
1376	Squamish - Bylaw 1376	2035	2.750	90,140	93,976
1376B	Squamish - Bylaw 1376	2031	2.100	499,418	530,464
1416	Pinecrest Sewer - Bylaw 1416	2048	3.150	700,000	-
1429A	Squamish - Bylaw 1429 10 year term	2025	2.750	150,494	169,185
1429B	Squamish - Bylaw 1429 15 year term	2030	2.750	1,410,302	1,503,619
1436	Pemberton - Bylaw 1436	2040	2.750	1,104,301	1,137,304
1489	Pemberton - Bylaw 1489	2036	2.100	493,229	513,680
1504	Squamish - Bylaw 1504	2022	1.950	486,892	599,883
1519	SLRD Main Office Building - Bylaw 1519	2033	3.200	1,000,000	-
1534A	Squamish - Bylaw 1534 10 yr term	2027	3.150	162,836	178,398
1534B	Squamish - Bylaw 1534 15 yr term	2032	3.150	1,079,470	1,140,807
1567	Pemberton Refuse - Bylaw 1567	2048	3.200	200,000	-
1588	Pinecrest Sewer - Bylaw 1588	2048	3.200	86,432	-
1841	Whistler - Bylaw 1841	2029	2.230	998,180	1,088,923
1841B	Whistler - Bylaw 1841	2029	1.030	1,255,774	1,369,936
2530	Squamish - Bylaw 2530	2033	3.200	321,869	-
2534	Squamish - Bylaw 2534	2023	2.900	310,389	-
				<b>\$ 50,043,391</b>	<b>\$ 52,105,136</b>

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

<b>For the year ended December 31, 2018</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Village of Pemberton	\$ 342,702	\$ 342,702
District of Lillooet	97,288	100,168
District of Squamish	2,635,098	2,708,940
Resort Municipality of Whistler	2,567,545	2,570,745
	5,642,633	5,722,555
<b>Expenses</b>		
Municipal Finance Authority Agreements		
Principal		
Members	2,962,343	3,038,070
Specific electoral areas	389,154	373,715
	3,351,497	3,411,785
Interest	2,802,882	2,911,867
	6,154,379	6,323,652
Recovered from specified electoral areas	(511,746)	(601,097)
	\$ 5,642,633	\$ 5,722,555

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

For the year ended December 31

2018

2017

	Land	Land Improvements	Buildings	Equipment / Furniture/ Vehicles	Engineering Structures			Total	Total
					Water	Sewer	Roads/ Bridges/ Street lights		
<b>Opening Balance</b>	\$ 3,158,851	\$ 1,194,171	\$ 17,890,102	\$ 2,206,580	\$ 14,517,594	\$ 11,843,340	\$ 10,882	\$ 50,821,520	\$ 49,315,606
Additions	-	236,548	1,360,314	319,559	-	3,352,489	-	5,268,910	1,555,918
Disposals	-	-	-	(424,852)	-	-	-	(424,852)	(50,004)
<b>Closing Balance, Dec. 31</b>	<b>3,158,851</b>	<b>1,430,719</b>	<b>19,250,416</b>	<b>2,101,287</b>	<b>14,517,594</b>	<b>15,195,829</b>	<b>10,882</b>	<b>55,665,578</b>	<b>50,821,520</b>
<b>Accumulated Amortization:</b>									
<b>Opening Balance</b>	-	114,511	5,354,421	1,523,554	4,757,484	3,251,975	3,763	15,005,708	13,867,174
Amortization Expense	-	25,279	508,918	133,230	348,538	209,595	544	1,226,104	1,144,545
Effects of Disposals	-	-	-	(415,749)	-	-	-	(415,749)	(6,011)
<b>Closing Balance, Dec. 31</b>	<b>-</b>	<b>139,790</b>	<b>5,863,339</b>	<b>1,241,035</b>	<b>5,106,022</b>	<b>3,461,570</b>	<b>4,307</b>	<b>15,816,063</b>	<b>15,005,708</b>
<b>Net book value for year ended December 31</b>	<b>\$ 3,158,851</b>	<b>\$ 1,290,929</b>	<b>\$ 13,387,077</b>	<b>\$ 860,251</b>	<b>\$ 9,411,572</b>	<b>\$ 11,734,259</b>	<b>\$ 6,575</b>	<b>\$ 39,849,515</b>	<b>\$ 35,815,812</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**  
**Summary of Operating Surplus by Function**  
**Unaudited**

**For the year ended December 31**

**2018**

**2017**

<b>General Government Services</b>			
1000	General Government Services	531,605	397,281
1010	Regional Invasive Species Management & Control	1,435	0
<b>Land Planning &amp; Zoning</b>			
1200	Land Planning & Zoning	369,007	255,659
1201	Regional Growth Strategy	12,017	3,796
1202	Civic Addressing	9,256	9,252
<b>Waste &amp; Environmental Services Management</b>			
1300	Regional Solid Waste Management	100,681	95,969
1300A	Utilities & Environmental Services Dept.	(1,291)	1,794
<b>Building Inspection</b>			
1400	Building Inspection Services	163,936	111,771
<b>Elections</b>			
1500	Elections/UBCM	(27,377)	1,230
<b>First Nations Engagement</b>			
1600	Treaty Advisory Committee (TAC)	0	0
1601	Outreach	0	0
<b>General Government Services</b>			
1602	Feasibility Studies	0	0
<b>Fire Protection and Rescue Services</b>			
1700	Fire Protection Pemberton	0	182
1702	Pemberton Rescue Service	(418)	0
1703	Lillooet Area Rescue Service	0	0
1704	Squamish Emergency Services	0	0
1705	Pemberton Search And Rescue	0	0
1706	Fire Protection Lillooet	0	0
1707	Fire Protection Bralorne	2,245	2,362
1708	Fire Protection Garibaldi	134,867	38,883
1711	Fire Protection Seton-Shalath	2,707	4,331
1712	Fire Protection Gun Lake	51	(227)
1713	Fire Protection Birken	17,715	14,564
1714	Howe Sound East Fire Services	15,818	35,229
1715	Pemberton Meadows Fire Protection	0	182
1716	Pemberton Heights Fire Protection	0	182
<b>Other Protection Services</b>			
1760	Nuisance & Disturbances Reg.Control	(67)	530
1761	Emergency Planning	(432)	12,909
1763	911 Interior	4,487	4,303
1764	911 South	43,227	45,946
<b>Street Lighting</b>			
1800	Gold Bridge Street Lighting	272	242
1801	Bralorne Street Lighting	518	58
1802	Seton Street Lighting	159	119
1803	D'Arcy Street Lighting	147	57
1804	Furry Creek Street Lighting	3,013	(28)
1805	Britannia Beach Street Lighting	(206)	(1,111)
<b>Refuse Grounds</b>			
1900	Pemberton Refuse Grounds	4,104	33,244
1902	Lillooet Area Refuse Ground	100,627	215,852
1904	DArcy Dev-Birkenhead Refuse	13,235	6,503
1905	Anderson Lake Refuse	0	0
1906	Area A Refuse Grounds	8,130	12,243
1908	Furry Creek Refuse Disposal	19,654	13,668
1909	Britannia Beach Refuse	17,465	13,903
<b>Television Services</b>			
2002	Bralorne Television	14	(3)
2003	Lillooet Camelsfoot TV & Radio Rebroadcasting	35	(5)
2004	Pemberton TV & Radio Rebroadcasting	(10,254)	3,215
<b>Recreation Areas</b>			
2100	Pemberton Recreation Commission	21,710	24,038
2102	Birken Recreation Commission	0	0
2104	Lillooet Dist R.E.C. Centre	(1)	0
2105	Squamish District Community Pool	5,804	742
2106	Pemberton / Area C Recreation	166,671	74,178
2107	Gold Bridge Community Complex	16,195	8,076
<b>Museums</b>			
2200	Bralorne Museum	56	(373)
2201	Heritage-Haylmore Property	(825)	931
2202	Pemberton & Dist.Museum & Archives	0	0
2203	Area A Asset Preservation Service	195	(362)
<b>Orphan Road Services</b>			
2300	Upper Cheakamus Road Improvement	5,899	(1,117)
<b>Dyking Areas</b>			
2400	Furry Creek Dyking-Drainage	12,649	7,150

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

<b>For the year ended December 31</b>		<b>2018</b>	<b>2017</b>
2401	Walkerville Dyking-Drainage	1,679	1,379
2402	Whitecap Dev Bear Creek Dyking Dist	4,043	1,506
<b>Libraries</b>			
2500	Lillooet-Area B Library	0	0
2501	Area A Library	1	(7)
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	3,671	3,081
2701	Furry Creek Water	23,679	8,917
2702	Pemberton North Water	104,783	77,088
2703	Bralorne Water	8,487	9,700
2705	Britannia Beach Water	28,359	27,367
2706	Gold Bridge Water	4,438	(3,964)
2707	D'Arcy Water	1,670	1,801
2709	Pinecrest Water	17,506	(33,070)
<b>Sewer Systems</b>			
2800	Bralorne Sewer	(15,689)	7,268
2801	Furry Creek Sewer	51,896	3,822
2802	Britannia Beach Sewer	736	19,506
2804	Pinecrest Sewer	(15,943)	(101,953)
<b>Select Services</b>			
2900	Electoral Areas General Select Services	66,504	54,672
2901	Electoral Area A Select Services	8,208	28,903
2902	Electoral Area B Select Services	24,842	54,874
2903	Electoral Area C Select Services	40,613	80,334
2904	Electoral Area D Select Services	138,128	133,403
<b>Parks</b>			
3000	Electoral Areas Community Parks Service	1,626	2,772
3001	Britannia Beach Parks and Trails	(8,847)	10,736
3002	Furry Creek Open Spaces	15,944	16,553
3003	Pemberton Valley Recreational Trails Service	(4,151)	(15,846)
3004	Sea to Sky Trails	346,232	293,449
<b>Economic Development</b>			
3101	Sea To Sky Economic Development	0	0
3102	Bridge River Valley Economic Development	0	0
<b>Transit Systems</b>			
3201	Regional Transit Planning & Infrastructure	32,741	31,725
<b>Total all Services</b>		<b>2,645,891</b>	<b>2,161,364</b>
<b>Reserves</b>		<b>8,926,239</b>	<b>8,567,869</b>
<b>Investment in Tangible Capital Assets</b>		<b>31,567,561</b>	<b>29,225,557</b>
<b>Accumulated Surplus</b>		<b>43,139,691</b>	<b>39,954,790</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** **2018** **2017**

**Revenue**

Requisition	1,014,834	884,396
Grants in lieu of taxes	1,358,536	1,305,113
Planning Fees	700	900
Overhead Recovery	153,576	143,726
Interest and Investment Income	78,181	48,187
Administrative Services	36,064	13,625
Miscellaneous Revenue	5,672	6,250
Contributions from developers	96,000	96,000
Unconditional Grants - provincial	200,000	200,000
Conditional Grants - federal	342,245	330,426
Conditional Grants - provincial	978	10,960
Conditional Grants - non-governmental	86,000	72,666
Proceeds from Borrowing	1,000,000	0
Transfer from Other Services	15,735	492,696
Transfer from Reserve	1,063,427	722,640
	<b>5,451,948</b>	<b>4,327,585</b>

**Expenses**

Regional Expenses	117,171	100,125
Electoral Area Expenses	137,999	137,859
Staff Costs	1,009,999	917,315
Office Expenses	159,571	181,645
Management Information Systems	142,209	128,767
Operating Expenses	621,759	160,097
Amortization / Depreciation	23,697	23,697
Consulting Fees	20,933	37,611
Utilities	12,088	9,744
Project Costs	210,993	246,653
Other Expenses	10,000	0
Time allocation from other services	65,612	67,715
Transfer to Reserve	742,462	1,239,688
Contribution to Other Services	918,970	964,299
	<b>4,193,463</b>	<b>4,215,215</b>

**Surplus (Deficit) for the year** **1,258,485** **112,370**

**Surplus (Deficit), beginning of year** **424,400** **312,030**

**Surplus (Deficit), end of year** **1,682,885** **424,400**

**Represented by:**

<b>Surplus Deficit -Available</b>	<b>531,605</b>	<b>397,281</b>
<b>Surplus Deficit -Invested in tangible capital assets</b>	<b>1,151,281</b>	<b>27,119</b>
	<b>1,682,885</b>	<b>424,400</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>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	50,000	0
	<b>50,000</b>	<b>0</b>
<b>Expenses</b>		
Advertising	88	0
Overhead from General Government	250	0
Contracted Services	47,000	0
Contribution To Other Services	1,069	0
Time Allocation from Other Services	158	0
	<b>48,565</b>	<b>0</b>
<b>Surplus (Deficit) for the year</b>	<b>1,435</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>1,435</b>	<b>0</b>
<b>Represented by:</b>		
Surplus Deficit -Available	1,435	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>1,435</b>	<b>0</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	320,878	264,068
Planning Fees	37,466	88,518
Interest and Investment Income	3,005	1,384
Administrative Services	16,365	20,679
Miscellaneous Revenue	600	1,038
Transfer from Other Services	324,231	324,231
	<b>702,545</b>	<b>699,918</b>
<b>Expenses</b>		
Salaries	356,302	355,299
Benefits	69,859	68,111
Overtime	434	0
Training	5,716	8,011
Dues/Subscriptions/Memberships	2,985	2,310
Travel	4,485	3,434
Advertising	16,218	6,836
Meeting Costs	333	250
Communications	973	1,364
Courier	0	38
Mapping & Land Data	14,888	21,860
Miscellaneous Office Expense	51	555
Staff Incentives	1,310	453
Staff Retention	2,112	2,167
Publications/Resources	1,805	1,032
Software	353	0
Overhead from General Government	48,113	45,952
Consulting - Legal	9,079	28,443
Consulting - Legal/Bylaw Enforcement	2,151	622
Consulting - Other	7,649	4,678
Contracted Services	0	38,601
Recoverable Costs - Land Use	16,404	13,162
Special Projects	1,261	1,239
Transfer to Reserve	171	56,888
Contribution To Other Services	4,063	2,796
Time Allocation from Other Services	22,482	19,666
	<b>589,197</b>	<b>683,767</b>
<b>Surplus (Deficit) for the year</b>	<b>113,348</b>	<b>16,151</b>
<b>Surplus (Deficit), beginning of year</b>	<b>255,659</b>	<b>239,508</b>
<b>Surplus (Deficit), end of year</b>	<b>369,007</b>	<b>255,659</b>
<b>Represented by:</b>		
Surplus Deficit -Available	369,007	255,659
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>369,007</b>	<b>255,659</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	31,511	31,511
Interest and Investment Income	467	181
Transfer from Reserve	1,000	500
	<b>32,978</b>	<b>32,192</b>
<b>Expenses</b>		
Travel	278	143
Meeting Costs	2,870	1,055
Overhead from General Government	250	250
Consulting - Legal	807	2,407
Special Projects	0	2,250
Transfer to Reserve	5,490	528
Time Allocation from Other Services	15,062	20,172
	<b>24,757</b>	<b>26,805</b>
<b>Surplus (Deficit) for the year</b>	<b>8,221</b>	<b>5,387</b>
<b>Surplus (Deficit), beginning of year</b>	<b>3,796</b>	<b>(1,591)</b>
<b>Surplus (Deficit), end of year</b>	<b>12,017</b>	<b>3,796</b>
<b>Represented by:</b>		
Surplus Deficit -Available	12,017	3,796
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>12,017</b>	<b>3,796</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Interest and Investment Income	254	117
	<b>254</b>	<b>117</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Time Allocation from Other Services	0	92
	<b>250</b>	<b>342</b>
<b>Surplus (Deficit) for the year</b>	<b>4</b>	<b>(225)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>9,252</b>	<b>9,477</b>
<b>Surplus (Deficit), end of year</b>	<b>9,256</b>	<b>9,252</b>
<b>Represented by:</b>		
Surplus Deficit -Available	9,256	9,252
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>9,256</b>	<b>9,252</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Interest and Investment Income	2,166	907
Tipping Fees	142,423	153,464
Miscellaneous Revenue	160	560
	<b>144,749</b>	<b>154,931</b>
<b>Expenses</b>		
Training	1,290	1,206
Dues/Subscriptions/Memberships	2,655	2,520
Travel	500	318
Meeting Costs	10	0
Communications	257	514
Overhead from General Government	250	250
Consulting - Legal	775	0
Contracted Services	9,655	1,406
Special Projects	15,569	18,870
Transfer to Reserve	13,372	1,937
Time Allocation from Other Services	95,704	109,517
	<b>140,037</b>	<b>136,538</b>
<b>Surplus (Deficit) for the year</b>	<b>4,712</b>	<b>18,393</b>
<b>Surplus (Deficit), beginning of year</b>	<b>95,969</b>	<b>77,576</b>
<b>Surplus (Deficit), end of year</b>	<b>100,681</b>	<b>95,969</b>
<b>Represented by:</b>		
Surplus Deficit -Available	100,681	95,969
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>100,681</b>	<b>95,969</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Administrative Services	523,109	501,815
	<b>523,109</b>	<b>501,815</b>
<b>Expenses</b>		
Staff Costs	476,709	457,599
Office Expenses	6,200	5,131
Management Information Systems	970	262
Administration	37,769	34,233
Operating Expenses	483	0
Contribution to Other Services	4,063	2,796
	<b>526,194</b>	<b>500,021</b>
<b>Surplus (Deficit) for the year</b>	<b>(3,085)</b>	<b>1,794</b>
<b>Surplus (Deficit), beginning of year</b>	<b>1,794</b>	<b>0</b>
<b>Surplus (Deficit), end of year</b>	<b>(1,291)</b>	<b>1,794</b>
<b>Represented by:</b>		
Surplus Deficit -Available	(1,291)	1,794
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>(1,291)</b>	<b>1,794</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	105,496	100,000
Building Permit Fees	305,829	231,735
Interest and Investment Income	2,708	1,248
Administrative Services	13,760	13,532
Miscellaneous Revenue	989	82
	<b>428,782</b>	<b>346,597</b>
<b>Expenses</b>		
Salaries	248,564	238,642
Benefits	54,189	51,424
Overtime	4,523	4,158
Training	3,486	2,713
Dues/Subscriptions/Memberships	1,292	1,603
Travel	12,720	9,044
Advertising	645	0
Meeting Costs	0	299
Communications	629	569
Courier	122	233
Office Supplies	0	2,972
Miscellaneous Office Expense	4,148	4,559
Staff Incentives	374	238
Staff Retention	1,250	1,000
Publications/Resources	2,787	1,346
Overhead from General Government	25,915	23,488
Consulting - Legal	2,242	800
Consulting - Legal/Bylaw Enforcement	9,114	5,072
Contribution To Other Services	4,617	3,177
	<b>376,617</b>	<b>351,337</b>
<b>Surplus (Deficit) for the year</b>	<b>52,165</b>	<b>(4,740)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>111,771</b>	<b>116,511</b>
<b>Surplus (Deficit), end of year</b>	<b>163,936</b>	<b>111,771</b>
<b>Represented by:</b>		
Surplus Deficit -Available	163,936	111,771
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>163,936</b>	<b>111,771</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	16,000	16,000
Interest and Investment Income	701	323
Miscellaneous Revenue	1,769	0
	<b>18,470</b>	<b>16,323</b>
<b>Expenses</b>		
UBCM Expenses	3,468	6,847
UBCM Dues	3,324	2,512
Elections - Advertisement, venues, staffing etc.	13,165	0
Elections - Travel Expense	1,129	0
Overhead from General Government	250	250
Transfer to Reserve	0	3,946
Time Allocation from Other Services	25,741	0
	<b>47,077</b>	<b>13,555</b>
<b>Surplus (Deficit) for the year</b>	<b>(28,607)</b>	<b>2,768</b>
<b>Surplus (Deficit), beginning of year</b>	<b>1,230</b>	<b>(1,538)</b>
<b>Surplus (Deficit), end of year</b>	<b>(27,377)</b>	<b>1,230</b>
<b>Represented by:</b>		
Surplus Deficit -Available	(27,377)	1,230
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>(27,377)</b>	<b>1,230</b>



**Squamish-Lillooet Regional District**  
**Treaty Advisory Committee (TAC) - 1600**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Transfer from Reserve	0	9,883
	<u>0</u>	<u>9,883</u>
<b>Expenses</b>		
Contribution To Other Services	0	9,872
	<u>0</u>	<u>9,872</u>
<b>Surplus (Deficit) for the year</b>	<u>0</u>	<u>11</u>
<b>Surplus (Deficit), beginning of year</b>	<u>0</u>	<u>(11)</u>
<b>Surplus (Deficit), end of year</b>	<u>0</u>	<u>0</u>
<b>Represented by:</b>		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<u>0</u>	<u>0</u>

**Squamish-Lillooet Regional District**  
**Outreach - 1601**  
**Revenue, Expenses and Surplus**  
**Unaudited**

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
	<u>0</u>	<u>0</u>
<b>Expenses</b>		
Contribution To Other Services	0	14,483
	<u>0</u>	<u>14,483</u>
<b>Surplus (Deficit) for the year</b>	<u>0</u>	<u>(14,483)</u>
<b>Surplus (Deficit), beginning of year</b>	<u>0</u>	<u>14,483</u>
<b>Surplus (Deficit), end of year</b>	<u>0</u>	<u>0</u>
<b>Represented by:</b>		
<b>Surplus Deficit -Available</b>	0	0
<b>Surplus Deficit -Invested in tangible capital assets</b>	0	0
	<u>0</u>	<u>0</u>

**Squamish-Lillooet Regional District**  
**Feasibility Studies - 1602**  
**Revenue, Expenses and Surplus**  
**Unaudited**

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Transfer from Reserve	0	128,212
	<b>0</b>	<b>128,212</b>
<b>Expenses</b>		
Contribution To Other Services	0	151,886
	<b>0</b>	<b>151,886</b>
<b>Surplus (Deficit) for the year</b>	<b>0</b>	<b>(23,674)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>0</b>	<b>23,674</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 Pemberton - 1700**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	95,790	93,185
Transfer from Other Services	0	13,713
	<b>95,790</b>	<b>106,898</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Consulting - Legal	0	318
Miscellaneous Operating Cost	95,722	92,194
Capital Grant	0	13,652
	<b>95,972</b>	<b>106,414</b>
<b>Surplus (Deficit) for the year</b>	<b>(182)</b>	<b>484</b>
<b>Surplus (Deficit), beginning of year</b>	<b>182</b>	<b>(302)</b>
<b>Surplus (Deficit), end of year</b>	<b>0</b>	<b>182</b>
<b>Represented by:</b>		
Surplus Deficit -Available	0	182
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>0</b>	<b>182</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	65,811	64,525
	<b>65,811</b>	<b>64,525</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	65,561	64,275
Time Allocation from Other Services	418	0
	<b>66,229</b>	<b>64,525</b>
<b>Surplus (Deficit) for the year</b>	<b>(418)</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>(418)</b>	<b>0</b>
<b>Represented by:</b>		
Surplus Deficit -Available	(418)	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>(418)</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>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	38,720	37,500
	<b>38,720</b>	<b>37,500</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	38,470	37,250
	<b>38,720</b>	<b>37,500</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**  
**Squamish Emergency Services - 1704**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	0	19,465
	<u>0</u>	<u>19,465</u>
<b>Expenses</b>		
Overhead from General Government	0	250
Miscellaneous Operating Cost	0	19,215
	<u>0</u>	<u>19,465</u>
<b>Surplus (Deficit) for the year</b>	<u>0</u>	<u>0</u>
<b>Surplus (Deficit), beginning of year</b>	<u>0</u>	<u>0</u>
<b>Surplus (Deficit), end of year</b>	<u>0</u>	<u>0</u>
<b>Represented by:</b>		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<u>0</u>	<u>0</u>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</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), 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**  
**Fire Protection Lillooet - 1706**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	4,326	2,598
Transfer from Other Services	5,000	0
	<b>9,326</b>	<b>2,598</b>
<b>Expenses</b>		
Overhead from General Government	250	100
Miscellaneous Operating Cost	2,683	1,280
Capital Grant	6,393	0
	<b>9,326</b>	<b>1,380</b>
<b>Surplus (Deficit) for the year</b>	<b>0</b>	<b>1,218</b>
<b>Surplus (Deficit), beginning of year</b>	<b>0</b>	<b>(1,218)</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 Bralorne - 1707**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	29,124	29,124
Interest and Investment Income	478	198
	<b>29,602</b>	<b>29,322</b>
<b>Expenses</b>		
Radio Expense	492	492
Overhead from General Government	250	250
Consulting - Legal	158	0
Insurance	426	400
Miscellaneous Operating Cost	25,050	24,905
Transfer to Reserve	3,343	3,000
	<b>29,719</b>	<b>29,047</b>
<b>Surplus (Deficit) for the year</b>	<b>(117)</b>	<b>275</b>
<b>Surplus (Deficit), beginning of year</b>	<b>2,362</b>	<b>2,087</b>
<b>Surplus (Deficit), end of year</b>	<b>2,245</b>	<b>2,362</b>
<b>Represented by:</b>		
Surplus Deficit -Available	2,245	2,362
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>2,245</b>	<b>2,362</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	99,000	99,000
Rental Income	6,188	6,181
Interest and Investment Income	1,196	799
Miscellaneous Revenue	131,190	111,250
Sale of Capital Assets	(1,102)	0
Conditional Grants - non-governmental	8,000	0
Transfer from Reserve	0	61,113
	<b>244,472</b>	<b>278,343</b>
<b>Expenses</b>		
Salaries	1,243	1,071
Benefits	6,715	6,683
Training	0	846
Office Supplies	70	0
Vehicle Expense	183	0
Overhead from General Government	250	250
Consulting - Legal	1,877	1,246
Depreciation/Amortization	37,500	26,044
Insurance	3,612	2,490
Miscellaneous Operating Cost	57,408	46,727
Operating Supplies - Other	1,471	0
Utilities - Hydro	3,561	4,030
Non-Capitalized Equipment	9,044	0
Transfer to Reserve	38,073	0
Debt servicing	24,980	24,980
	<b>185,987</b>	<b>114,367</b>
<b>Surplus (Deficit) for the year</b>	<b>58,485</b>	<b>163,976</b>
<b>Surplus (Deficit), beginning of year</b>	<b>338,412</b>	<b>174,436</b>
<b>Surplus (Deficit), end of year</b>	<b>396,897</b>	<b>338,412</b>
<b>Represented by:</b>		
Surplus Deficit -Available	134,867	38,883
Surplus Deficit -Invested in tangible capital assets	262,030	299,529
	<b>396,897</b>	<b>338,412</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	12,250	12,250
Rental Income	10,287	10,287
Interest and Investment Income	460	174
Transfer from Other Services	7,111	7,110
	<b>30,108</b>	<b>29,821</b>
<b>Expenses</b>		
Advertising	239	0
Overhead from General Government	250	250
Depreciation/Amortization	1,831	1,831
Insurance	513	484
Miscellaneous Operating Cost	23,800	23,924
Service / Site Maintenance	1,196	0
Transfer to Reserve	5,631	3,473
Time Allocation from Other Services	102	29
	<b>33,562</b>	<b>29,991</b>
<b>Surplus (Deficit) for the year</b>	<b>(3,454)</b>	<b>(170)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>(22,261)</b>	<b>(22,091)</b>
<b>Surplus (Deficit), end of year</b>	<b>(25,715)</b>	<b>(22,261)</b>
<b>Represented by:</b>		
Surplus Deficit -Available	2,707	4,331
Surplus Deficit -Invested in tangible capital assets	<b>(28,422)</b>	<b>(26,592)</b>
	<b>(25,715)</b>	<b>(22,261)</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Parcel Tax	4,688	4,688
	<b>4,688</b>	<b>4,688</b>
<b>Expenses</b>		
Courier	0	27
Overhead from General Government	250	250
Insurance	127	123
Licenses & Permits	0	250
Miscellaneous Operating Cost	4,033	4,305
	<b>4,410</b>	<b>4,955</b>
<b>Surplus (Deficit) for the year</b>	<b>278</b>	<b>(267)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>(227)</b>	<b>40</b>
<b>Surplus (Deficit), end of year</b>	<b>51</b>	<b>(227)</b>
<b>Represented by:</b>		
Surplus Deficit -Available	51	(227)
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>51</b>	<b>(227)</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	37,172	33,403
Interest and Investment Income	1,723	794
Miscellaneous Revenue	0	14,985
Transfer from Other Services	102,732	45,000
Transfer from Reserve	0	300,000
	<b>141,627</b>	<b>394,182</b>
<b>Expenses</b>		
Travel	580	0
Overhead from General Government	250	250
Depreciation/Amortization	1,126	1,126
Insurance	425	400
Licenses & Permits	70	70
Miscellaneous Operating Cost	35,000	35,124
Capital Grant	102,151	45,000
Transfer to Reserve	0	115
Contribution To Other Services	0	300,000
	<b>139,602</b>	<b>382,085</b>
<b>Surplus (Deficit) for the year</b>	<b>2,025</b>	<b>12,097</b>
<b>Surplus (Deficit), beginning of year</b>	<b>3,302</b>	<b>(8,795)</b>
<b>Surplus (Deficit), end of year</b>	<b>5,327</b>	<b>3,302</b>
<b>Represented by:</b>		
Surplus Deficit -Available	17,715	14,564
Surplus Deficit -Invested in tangible capital assets	(12,388)	(11,262)
	<b>5,327</b>	<b>3,302</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	261,416	258,603
Grants in lieu of taxes	2,358	2,634
Interest and Investment Income	1,563	512
Miscellaneous Revenue	0	20
Sale of Capital Assets	1,500	0
Conditional Grants - non-governmental	31,913	0
Transfer from Reserve	51,707	0
	<b>350,457</b>	<b>261,769</b>
<b>Expenses</b>		
Salaries	37,336	30,767
Benefits	6,219	5,625
Training	6,647	1,326
Dues/Subscriptions/Memberships	100	200
Travel	0	438
Advertising	0	124
Bank Charges & Interest	75	0
Communications	65	51
Courier	38	0
Office Supplies	966	890
Security	600	600
Vehicle Expense	18,831	19,085
Radio Expense	10,517	5,287
Software	971	0
Overhead from General Government	250	250
Consulting - Legal	2,443	0
Contracted Services	1,780	2,050
Recruitment & retention	48,124	42,600
Depreciation/Amortization	61,167	60,617
Insurance	11,695	10,412
Licenses & Permits	1,300	0
Miscellaneous Operating Cost	539	249
Operating Supplies - Parts	2,542	1,583
Operating Supplies - Other	7,824	5,208
Service / Site Maintenance	2,101	1,687
Utilities - Hydro	4,287	5,057
Utilities - Telephone	2,410	2,273
Non-Capitalized Equipment	20,801	7,355
Transfer to Reserve	34,376	33,855
Time Allocation from Other Services	0	36
Debt servicing	69,259	69,259
	<b>353,263</b>	<b>306,884</b>
<b>Surplus (Deficit) for the year</b>	<b>(2,806)</b>	<b>(45,115)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>120,058</b>	<b>165,173</b>
<b>Surplus (Deficit), end of year</b>	<b>117,252</b>	<b>120,058</b>
<b>Represented by:</b>		
Surplus Deficit -Available	15,818	35,229
Surplus Deficit -Invested in tangible capital assets	101,434	84,829
	<b>117,252</b>	<b>120,058</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	22,559	25,698
Transfer from Other Services	0	3,668
	<b>22,559</b>	<b>29,366</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Consulting - Legal	0	317
Miscellaneous Operating Cost	22,491	24,663
Capital Grant	0	3,652
	<b>22,741</b>	<b>28,882</b>
<b>Surplus (Deficit) for the year</b>	<b>(182)</b>	<b>484</b>
<b>Surplus (Deficit), beginning of year</b>	<b>182</b>	<b>(302)</b>
<b>Surplus (Deficit), end of year</b>	<b>0</b>	<b>182</b>
<b>Represented by:</b>		
Surplus Deficit -Available	0	182
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>0</b>	<b>182</b>



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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	49,316	52,515
Transfer from Other Services	0	7,660
	<b>49,316</b>	<b>60,175</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Consulting - Legal	0	318
Miscellaneous Operating Cost	49,248	51,497
Capital Grant	0	7,626
	<b>49,498</b>	<b>59,691</b>
<b>Surplus (Deficit) for the year</b>	<b>(182)</b>	<b>484</b>
<b>Surplus (Deficit), beginning of year</b>	<b>182</b>	<b>(302)</b>
<b>Surplus (Deficit), end of year</b>	<b>0</b>	<b>182</b>
<b>Represented by:</b>		
Surplus Deficit -Available	0	182
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>0</b>	<b>182</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Interest and Investment Income	239	110
	<b>239</b>	<b>110</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	0	4,895
Time Allocation from Other Services	586	248
	<b>836</b>	<b>5,393</b>
<b>Surplus (Deficit) for the year</b>	<b>(597)</b>	<b>(5,283)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>530</b>	<b>5,813</b>
<b>Surplus (Deficit), end of year</b>	<b>(67)</b>	<b>530</b>
<b>Represented by:</b>		
Surplus Deficit -Available	(67)	530
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>(67)</b>	<b>530</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	179,143	143,753
Planning Fees	500	400
Interest and Investment Income	2,109	1,024
Administrative Services	1,116	1,040
Miscellaneous Revenue	46,157	7,132
Conditional Grants - provincial	282,436	622,821
Transfer from Other Services	4,111	24,173
Transfer from Reserve	6,550	6,512
	<b>522,122</b>	<b>806,855</b>
<b>Expenses</b>		
Salaries	141,070	119,255
Benefits	25,572	22,046
Overtime	27,695	6,982
Training	1,412	2,097
Travel	4,344	4,346
Advertising	180	177
Meeting Costs	419	0
Communications	2,159	1,946
Courier	0	33
Office Supplies	90	295
Staff Retention	750	750
Support Services	45	0
Overhead from General Government	7,179	6,603
Contracted Services	4,000	4,000
Operating Supplies - Other	6,497	7,949
Utilities - Telephone	396	329
Special Projects	308,803	636,681
Transfer to Reserve	1,452	721
Contribution To Other Services	923	635
Time Allocation from Other Services	2,477	2,176
	<b>535,463</b>	<b>817,021</b>
<b>Surplus (Deficit) for the year</b>	<b>(13,341)</b>	<b>(10,166)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>12,909</b>	<b>23,075</b>
<b>Surplus (Deficit), end of year</b>	<b>(432)</b>	<b>12,909</b>
<b>Represented by:</b>		
Surplus Deficit -Available	(432)	12,909
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>(432)</b>	<b>12,909</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	5,000	5,500
Interest and Investment Income	2,813	1,290
Miscellaneous Revenue	14,731	15,054
	<b>22,544</b>	<b>21,844</b>
<b>Expenses</b>		
Communications	2,364	2,203
Radio Expense	106	106
Overhead from General Government	250	250
Contracted Services	12,229	12,260
Depreciation/Amortization	9,321	9,322
Insurance	384	129
Service / Site Maintenance	2,748	0
Utilities - Hydro	136	128
Utilities - Telephone	3,020	3,587
Transfer to Reserve	899	2,950
Time Allocation from Other Services	224	0
	<b>31,681</b>	<b>30,935</b>
<b>Surplus (Deficit) for the year</b>	<b>(9,137)</b>	<b>(9,091)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>22,168</b>	<b>31,259</b>
<b>Surplus (Deficit), end of year</b>	<b>13,031</b>	<b>22,168</b>
<b>Represented by:</b>		
Surplus Deficit -Available	4,487	4,303
Surplus Deficit -Invested in tangible capital assets	8,544	17,865
	<b>13,031</b>	<b>22,168</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	13,500	12,000
Interest and Investment Income	746	344
Miscellaneous Revenue	17,864	18,045
	<b>32,110</b>	<b>30,389</b>
<b>Expenses</b>		
Radio Expense	556	556
Overhead from General Government	250	250
Contracted Services	27,890	27,070
Depreciation/Amortization	5,095	5,095
Utilities - Telephone	6,134	20,091
	<b>39,925</b>	<b>53,062</b>
<b>Surplus (Deficit) for the year</b>	<b>(7,815)</b>	<b>(22,673)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>65,478</b>	<b>88,151</b>
<b>Surplus (Deficit), end of year</b>	<b>57,663</b>	<b>65,478</b>
<b>Represented by:</b>		
Surplus Deficit -Available	43,227	45,946
Surplus Deficit -Invested in tangible capital assets	14,436	19,532
	<b>57,663</b>	<b>65,478</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	2,450	2,450
Interest and Investment Income	62	28
	<b>2,512</b>	<b>2,478</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Utilities - Hydro	2,083	2,037
Transfer to Reserve	120	219
Time Allocation from Other Services	29	0
	<b>2,482</b>	<b>2,506</b>
<b>Surplus (Deficit) for the year</b>	<b>30</b>	<b>(28)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>242</b>	<b>270</b>
<b>Surplus (Deficit), end of year</b>	<b>272</b>	<b>242</b>
<b>Represented by:</b>		
Surplus Deficit -Available	272	242
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>272</b>	<b>242</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	4,491	4,121
Interest and Investment Income	133	61
	<b>4,624</b>	<b>4,182</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Utilities - Hydro	3,884	4,075
Time Allocation from Other Services	30	78
	<b>4,164</b>	<b>4,403</b>
<b>Surplus (Deficit) for the year</b>	<b>460</b>	<b>(221)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>58</b>	<b>279</b>
<b>Surplus (Deficit), end of year</b>	<b>518</b>	<b>58</b>
<b>Represented by:</b>		
Surplus Deficit -Available	518	58
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>518</b>	<b>58</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	2,712	2,500
Interest and Investment Income	27	12
	<b>2,739</b>	<b>2,512</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Utilities - Hydro	2,314	2,265
Transfer to Reserve	135	68
	<b>2,699</b>	<b>2,583</b>
<b>Surplus (Deficit) for the year</b>	<b>40</b>	<b>(71)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>119</b>	<b>190</b>
<b>Surplus (Deficit), end of year</b>	<b>159</b>	<b>119</b>
<b>Represented by:</b>		
Surplus Deficit -Available	159	119
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>159</b>	<b>119</b>



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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Parcel Tax	2,578	2,416
Interest and Investment Income	76	35
	<b>2,654</b>	<b>2,451</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Utilities - Hydro	2,314	2,264
Time Allocation from Other Services	0	29
	<b>2,564</b>	<b>2,543</b>
<b>Surplus (Deficit) for the year</b>	<b>90</b>	<b>(92)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>57</b>	<b>149</b>
<b>Surplus (Deficit), end of year</b>	<b>147</b>	<b>57</b>
<b>Represented by:</b>		
Surplus Deficit -Available	147	57
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>147</b>	<b>57</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	13,828	9,638
Interest and Investment Income	1,424	676
Transfer from Reserve	0	2,812
	<b>15,252</b>	<b>13,126</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Contracted Services	3,892	2,080
Operating Supplies - Parts	0	123
Service / Site Maintenance	0	2,812
Utilities - Hydro	6,774	6,793
Time Allocation from Other Services	1,295	943
	<b>12,211</b>	<b>13,001</b>
<b>Surplus (Deficit) for the year</b>	<b>3,041</b>	<b>125</b>
<b>Surplus (Deficit), beginning of year</b>	<b>(28)</b>	<b>(153)</b>
<b>Surplus (Deficit), end of year</b>	<b>3,013</b>	<b>(28)</b>
<b>Represented by:</b>		
Surplus Deficit -Available	3,013	(28)
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>3,013</b>	<b>(28)</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	14,607	10,938
Interest and Investment Income	158	116
Transfer from Reserve	0	5,922
	<b>14,765</b>	<b>16,976</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Contracted Services	2,976	2,359
Depreciation/Amortization	544	544
Service / Site Maintenance	0	5,922
Utilities - Hydro	8,922	8,948
Transfer to Reserve	434	115
Time Allocation from Other Services	1,278	1,015
	<b>14,404</b>	<b>19,153</b>
<b>Surplus (Deficit) for the year</b>	<b>361</b>	<b>(2,177)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>6,008</b>	<b>8,185</b>
<b>Surplus (Deficit), end of year</b>	<b>6,369</b>	<b>6,008</b>
<b>Represented by:</b>		
Surplus Deficit -Available	(206)	(1,111)
Surplus Deficit -Invested in tangible capital assets	6,575	7,119
	<b>6,369</b>	<b>6,008</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	195,400	186,470
Interest and Investment Income	689	163
Tipping Fees	86,055	94,591
Proceeds from Borrowing	200,000	0
Transfer from Landfill closure liability	4,891	4,733
Transfer from Reserve	0	9,500
	<b>487,035</b>	<b>295,457</b>
<b>Expenses</b>		
Advertising	699	0
Overhead from General Government	250	250
Consulting - Legal	1,027	0
Contracted Services	244,373	231,235
Miscellaneous Operating Cost	454	499
Operating Supplies - Other	0	651
Special Projects	4,891	14,233
Debt Issue Costs	2,000	0
Transfer to Reserve	232,870	2,594
Contribution To Other Services	1,000	3,041
Time Allocation from Other Services	28,611	20,689
	<b>516,175</b>	<b>273,192</b>
<b>Surplus (Deficit) for the year</b>	<b>(29,140)</b>	<b>22,265</b>
<b>Surplus (Deficit), beginning of year</b>	<b>235,074</b>	<b>212,809</b>
<b>Surplus (Deficit), end of year</b>	<b>205,934</b>	<b>235,074</b>
<b>Represented by:</b>		
Surplus Deficit -Available	4,104	33,244
Surplus Deficit -Invested in tangible capital assets	201,830	201,830
	<b>205,934</b>	<b>235,074</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	46,000	46,000
Interest and Investment Income	7,093	2,144
Tipping Fees	351,139	392,401
Miscellaneous Revenue	2,910	1,455
	<b>407,142</b>	<b>442,000</b>
<b>Expenses</b>		
Travel	124	41
Advertising	239	115
Bank Charges & Interest	980	1,449
Courier	80	31
Office Supplies	0	143
Software	5,258	0
Support Services	651	0
Overhead from General Government	250	250
Consulting - Engineering	41,662	15,855
Contracted Services	133,899	126,998
Depreciation/Amortization	42,780	43,089
Insurance	716	680
Licenses & Permits	841	350
Operating Supplies - Other	3,807	3,915
Service / Site Maintenance	8,915	11,332
Tipping Fee Surcharge	15,237	13,737
Utilities - Hydro	2,940	2,632
Utilities - Telephone	2,178	2,038
Non-Capitalized Equipment	1,100	395
Transfer to Landfill Closure	95,180	50,797
Transfer to Reserve	165,935	106,279
Contribution To Other Services	1,500	1,000
Time Allocation from Other Services	30,265	27,560
	<b>554,537</b>	<b>408,686</b>
<b>Surplus (Deficit) for the year</b>	<b>(147,395)</b>	<b>33,314</b>
<b>Surplus (Deficit), beginning of year</b>	<b>589,414</b>	<b>556,100</b>
<b>Surplus (Deficit), end of year</b>	<b>442,019</b>	<b>589,414</b>
<b>Represented by:</b>		
Surplus Deficit -Available	100,627	215,852
Surplus Deficit -Invested in tangible capital assets	341,392	373,562
	<b>442,019</b>	<b>589,414</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	8,281	7,739
Parcel Tax	31,250	28,928
Interest and Investment Income	155	33
Tipping Fees	5,696	5,086
Transfer from Other Services	5,750	9,790
	<b>51,132</b>	<b>51,576</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Contracted Services	28,713	31,534
Depreciation/Amortization	3,333	3,333
Insurance	844	642
Operating Supplies - Other	195	344
Service / Site Maintenance	1,915	1,200
Utilities - Hydro	597	904
Utilities - Telephone	861	1,083
Non-Capitalized Equipment	0	4,040
Transfer to Reserve	5,732	3,954
Time Allocation from Other Services	5,293	4,604
	<b>47,733</b>	<b>51,888</b>
<b>Surplus (Deficit) for the year</b>	<b>3,399</b>	<b>(312)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>21,230</b>	<b>21,542</b>
<b>Surplus (Deficit), end of year</b>	<b>24,629</b>	<b>21,230</b>
<b>Represented by:</b>		
Surplus Deficit -Available	13,235	6,503
Surplus Deficit -Invested in tangible capital assets	11,394	14,727
	<b>24,629</b>	<b>21,230</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Parcel Tax	5,000	5,000
	<b>5,000</b>	<b>5,000</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Contribution To Other Services	4,750	4,750
	<b>5,000</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>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	23,257	23,257
Parcel Tax	32,013	32,013
Interest and Investment Income	1,067	539
Tipping Fees	10,661	10,365
Miscellaneous Revenue	7,065	0
Transfer from Other Services	1,500	1,000
Transfer from Reserve	0	9,209
	<b>75,563</b>	<b>76,382</b>
<b>Expenses</b>		
Advertising	0	(25)
Overhead from General Government	250	250
Contracted Services	43,153	40,650
Depreciation/Amortization	3,321	2,212
Insurance	1,268	215
Licenses & Permits	200	100
Operating Supplies - Other	1,219	681
Service / Site Maintenance	3,668	1,228
Tipping Fee Surcharge	10,063	11,600
Utilities - Hydro	471	(84)
Non-Capitalized Equipment	9,575	0
Transfer to Reserve	3,626	0
Time Allocation from Other Services	6,184	5,743
	<b>82,998</b>	<b>62,570</b>
<b>Surplus (Deficit) for the year</b>	<b>(7,435)</b>	<b>13,812</b>
<b>Surplus (Deficit), beginning of year</b>	<b>21,249</b>	<b>7,437</b>
<b>Surplus (Deficit), end of year</b>	<b>13,814</b>	<b>21,249</b>
<b>Represented by:</b>		
Surplus Deficit -Available	8,130	12,243
Surplus Deficit -Invested in tangible capital assets	5,684	9,006
	<b>13,814</b>	<b>21,249</b>



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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	58,037	56,105
Interest and Investment Income	695	300
Tipping Fees	4,469	0
	<b>63,201</b>	<b>56,405</b>
<b>Expenses</b>		
Travel	39	0
Overhead from General Government	250	250
Contracted Services	47,424	47,064
Transfer to Reserve	3,000	0
Time Allocation from Other Services	6,502	3,735
	<b>57,215</b>	<b>51,049</b>
<b>Surplus (Deficit) for the year</b>	<b>5,986</b>	<b>5,356</b>
<b>Surplus (Deficit), beginning of year</b>	<b>13,668</b>	<b>8,312</b>
<b>Surplus (Deficit), end of year</b>	<b>19,654</b>	<b>13,668</b>
<b>Represented by:</b>		
Surplus Deficit -Available	19,654	13,668
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>19,654</b>	<b>13,668</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	73,500	72,112
Interest and Investment Income	352	82
Tipping Fees	5,040	0
	<b>78,892</b>	<b>72,194</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Contracted Services	55,590	52,741
Transfer to Reserve	11,826	0
Time Allocation from Other Services	7,664	4,508
	<b>75,330</b>	<b>57,499</b>
<b>Surplus (Deficit) for the year</b>	<b>3,562</b>	<b>14,696</b>
<b>Surplus (Deficit), beginning of year</b>	<b>13,903</b>	<b>(792)</b>
<b>Surplus (Deficit), end of year</b>	<b>17,465</b>	<b>13,903</b>
<b>Represented by:</b>		
Surplus Deficit -Available	17,465	13,903
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>17,465</b>	<b>13,903</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	3,076	3,064
Interest and Investment Income	27	12
	<b>3,103</b>	<b>3,077</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Insurance	120	116
Miscellaneous Operating Cost	2,716	2,715
	<b>3,086</b>	<b>3,081</b>
<b>Surplus (Deficit) for the year</b>	<b>17</b>	<b>(4)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>(3)</b>	<b>1</b>
<b>Surplus (Deficit), end of year</b>	<b>14</b>	<b>(3)</b>
<b>Represented by:</b>		
Surplus Deficit -Available	14	(3)
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>14</b>	<b>(3)</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>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	30,849	30,849
Interest and Investment Income	55	20
	<b>30,904</b>	<b>30,869</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	29,800	28,150
Transfer to Reserve	814	2,474
	<b>30,864</b>	<b>30,874</b>
<b>Surplus (Deficit) for the year</b>	<b>40</b>	<b>(5)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>(5)</b>	<b>0</b>
<b>Surplus (Deficit), end of year</b>	<b>35</b>	<b>(5)</b>
<b>Represented by:</b>		
Surplus Deficit -Available	35	(5)
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>35</b>	<b>(5)</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	19,500	20,500
Interest and Investment Income	111	40
	<b>19,611</b>	<b>20,540</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Contracted Services	11,596	11,601
Insurance	240	225
Miscellaneous Operating Cost	40	15
Operating Supplies - Parts	4,045	0
Service / Site Maintenance	13,536	3,710
Utilities - Hydro	1,429	1,506
Transfer to Reserve	1,656	4,620
Time Allocation from Other Services	288	391
	<b>33,080</b>	<b>22,318</b>
<b>Surplus (Deficit) for the year</b>	<b>(13,469)</b>	<b>(1,778)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>3,215</b>	<b>4,993</b>
<b>Surplus (Deficit), end of year</b>	<b>(10,254)</b>	<b>3,215</b>
<b>Represented by:</b>		
Surplus Deficit -Available	(10,254)	3,215
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>(10,254)</b>	<b>3,215</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	30,000	30,000
	<b>30,000</b>	<b>30,000</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	27,064	27,721
Contribution To Other Services	5,014	0
	<b>32,328</b>	<b>27,971</b>
<b>Surplus (Deficit) for the year</b>	<b>(2,328)</b>	<b>2,029</b>
<b>Surplus (Deficit), beginning of year</b>	<b>24,038</b>	<b>22,009</b>
<b>Surplus (Deficit), end of year</b>	<b>21,710</b>	<b>24,038</b>
<b>Represented by:</b>		
Surplus Deficit -Available	21,710	24,038
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>21,710</b>	<b>24,038</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	3,430	2,898
Interest and Investment Income	0	0
Transfer from Reserve	0	22
	<u><b>3,430</b></u>	<u><b>2,920</b></u>
<b>Expenses</b>		
Overhead from General Government	250	250
Insurance	180	170
Miscellaneous Operating Cost	3,000	2,500
	<u><b>3,430</b></u>	<u><b>2,920</b></u>
<b>Surplus (Deficit) for the year</b>	<u><b>0</b></u>	<u><b>0</b></u>
<b>Surplus (Deficit), beginning of year</b>	<u><b>0</b></u>	<u><b>0</b></u>
<b>Surplus (Deficit), end of year</b>	<u><b>0</b></u>	<u><b>0</b></u>
<b>Represented by:</b>		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<u><b>0</b></u>	<u><b>0</b></u>

**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>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	2,000	2,000
Transfer from Other Services	32,087	28,204
	<u><b>34,087</b></u>	<u><b>30,204</b></u>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	13,838	13,011
Capital Grant	20,000	16,943
	<u><b>34,088</b></u>	<u><b>30,204</b></u>
<b>Surplus (Deficit) for the year</b>	<u><u><b>(1)</b></u></u>	<u><u><b>0</b></u></u>
<b>Surplus (Deficit), beginning of year</b>	<u><b>0</b></u>	<u><b>0</b></u>
<b>Surplus (Deficit), end of year</b>	<u><u><b>(1)</b></u></u>	<u><u><b>0</b></u></u>
<b>Represented by:</b>		
Surplus Deficit -Available	(1)	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<u><u><b>(1)</b></u></u>	<u><u><b>0</b></u></u>



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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	1,363,491	1,331,207
Interest and Investment Income	8,804	5,475
Transfer from Reserve	56,586	182,423
	<b>1,428,881</b>	<b>1,519,105</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Depreciation/Amortization	135,876	119,230
Miscellaneous Operating Cost	1,302,224	1,052,967
Transfer to Reserve	0	241,984
Debt servicing	39,759	39,759
	<b>1,478,109</b>	<b>1,454,190</b>
<b>Surplus (Deficit) for the year</b>	<b>(49,228)</b>	<b>64,915</b>
<b>Surplus (Deficit), beginning of year</b>	<b>(667,041)</b>	<b>(731,956)</b>
<b>Surplus (Deficit), end of year</b>	<b>(716,269)</b>	<b>(667,041)</b>
<b>Represented by:</b>		
Surplus Deficit -Available	5,804	742
Surplus Deficit -Invested in tangible capital assets	<b>(722,073)</b>	<b>(667,783)</b>
	<b>(716,269)</b>	<b>(667,041)</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	1,105,987	1,102,207
Interest and Investment Income	2,699	1,130
Administrative Services	8,097	7,984
Miscellaneous Revenue	5,594	4,982
Sales of Goods and Services	396,439	374,793
Conditional Grants - federal	1,553	29,072
Conditional Grants - provincial	1,000	1,000
Conditional Grants - local government	0	3,550
Conditional Grants - non-governmental	61,166	11,975
Proceeds from Borrowing	67,984	40,000
Transfer from Other Services	78,507	51,832
Transfer from Reserve	48,434	42,500
	<b>1,777,460</b>	<b>1,671,025</b>
<b>Expenses</b>		
Staff Costs	509,522	494,605
Office Expenses	31,415	33,144
Management Information Systems	20,900	19,855
Administration	14,000	13,500
Operating Expenses	315,626	423,475
Amortization / Depreciation	291,631	278,295
Consulting Fees	9,581	0
Utilities	87,601	91,821
Project Costs	302	0
Debt Servicing Costs	307,195	401,614
Time allocation from other services	6,613	8,141
Transfer to Reserve	108,709	50,000
Contribution to Other Services	1,000	2,000
	<b>1,704,095</b>	<b>1,816,449</b>
<b>Surplus (Deficit) for the year</b>	<b>73,365</b>	<b>(145,424)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>1,324,187</b>	<b>1,469,611</b>
<b>Surplus (Deficit), end of year</b>	<b>1,397,552</b>	<b>1,324,187</b>
<b>Represented by:</b>		
Surplus Deficit -Available	166,671	74,178
Surplus Deficit -Invested in tangible capital assets	1,230,881	1,250,009
	<b>1,397,552</b>	<b>1,324,187</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Rental Income	20,934	20,984
Interest and Investment Income	3,147	1,416
	<b>24,081</b>	<b>22,400</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Contracted Services	4,021	1,810
Depreciation/Amortization	7,336	7,336
Insurance	620	1,147
Operating Supplies - Other	354	353
Service / Site Maintenance	152	2,810
Utilities - Hydro	4,925	3,893
Non-Capitalized Equipment	0	378
Transfer to Reserve	5,000	11,617
Time Allocation from Other Services	640	2,266
	<b>23,298</b>	<b>31,860</b>
<b>Surplus (Deficit) for the year</b>	<b>783</b>	<b>(9,460)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>(37,191)</b>	<b>(27,731)</b>
<b>Surplus (Deficit), end of year</b>	<b>(36,408)</b>	<b>(37,191)</b>
<b>Represented by:</b>		
Surplus Deficit -Available	16,195	8,076
Surplus Deficit -Invested in tangible capital assets	(52,603)	(45,267)
	<b>(36,408)</b>	<b>(37,191)</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Parcel Tax	14,800	14,800
Rental Income	100	100
Interest and Investment Income	0	7
Transfer from Other Services	55,430	5,000
Transfer from Reserve	2	945
	<b>70,332</b>	<b>20,852</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Consulting - Legal	0	430
Contracted Services	0	5,945
Miscellaneous Operating Cost	14,653	14,653
Special Projects	2,000	0
Capital Grant	53,000	0
	<b>69,903</b>	<b>21,278</b>
<b>Surplus (Deficit) for the year</b>	<b>429</b>	<b>(426)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>(373)</b>	<b>53</b>
<b>Surplus (Deficit), end of year</b>	<b>56</b>	<b>(373)</b>
<b>Represented by:</b>		
Surplus Deficit -Available	56	(373)
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>56</b>	<b>(373)</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	7,000	6,000
Interest and Investment Income	11	5
	<b>7,011</b>	<b>6,005</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Contracted Services	8,517	11,084
	<b>8,767</b>	<b>11,334</b>
<b>Surplus (Deficit) for the year</b>	<b>(1,756)</b>	<b>(5,329)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>931</b>	<b>6,260</b>
<b>Surplus (Deficit), end of year</b>	<b>(825)</b>	<b>931</b>
<b>Represented by:</b>		
Surplus Deficit -Available	(825)	931
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>(825)</b>	<b>931</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	116,900	100,350
	<b>116,900</b>	<b>100,350</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	99,150	93,944
Capital Grant	17,500	6,156
	<b>116,900</b>	<b>100,350</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 Asset Preservation Service - 2203**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	27,912	27,246
Interest and Investment Income	1,407	596
Conditional Grants - provincial	0	3,000
Transfer from Other Services	0	18,224
Transfer from Reserve	4,673	1,108
	<b>33,992</b>	<b>50,174</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Consulting - Engineering	4,673	0
Insurance	423	397
Miscellaneous Operating Cost	26,916	26,916
Service / Site Maintenance	0	6,224
Transfer to Reserve	1,173	15,561
Time Allocation from Other Services	0	1,108
	<b>33,435</b>	<b>50,456</b>
<b>Surplus (Deficit) for the year</b>	<b>557</b>	<b>(282)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>(362)</b>	<b>(80)</b>
<b>Surplus (Deficit), end of year</b>	<b>195</b>	<b>(362)</b>
<b>Represented by:</b>		
Surplus Deficit -Available	195	(362)
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>195</b>	<b>(362)</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	13,128	8,000
Interest and Investment Income	16	21
Transfer from Reserve	0	3,041
	<b>13,144</b>	<b>11,062</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Contracted Services	5,044	9,486
Time Allocation from Other Services	834	2,670
	<b>6,128</b>	<b>12,406</b>
<b>Surplus (Deficit) for the year</b>	<b>7,016</b>	<b>(1,344)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>(1,117)</b>	<b>227</b>
<b>Surplus (Deficit), end of year</b>	<b>5,899</b>	<b>(1,117)</b>
<b>Represented by:</b>		
Surplus Deficit -Available	5,899	(1,117)
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>5,899</b>	<b>(1,117)</b>



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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	5,000	5,000
Interest and Investment Income	2,771	1,264
Transfer from Other Services	0	17,000
Transfer from Reserve	0	8,649
	<u><b>7,771</b></u>	<u><b>31,913</b></u>
<b>Expenses</b>		
Overhead from General Government	250	250
Service / Site Maintenance	0	10,915
Transfer to Reserve	0	3,500
Time Allocation from Other Services	2,022	1,064
	<u><b>2,272</b></u>	<u><b>15,729</b></u>
<b>Surplus (Deficit) for the year</b>	<u><b>5,499</b></u>	<u><b>16,184</b></u>
<b>Surplus (Deficit), beginning of year</b>	<u><b>7,150</b></u>	<u><b>(9,034)</b></u>
<b>Surplus (Deficit), end of year</b>	<u><b>12,649</b></u>	<u><b>7,150</b></u>
<b>Represented by:</b>		
Surplus Deficit -Available	12,649	7,150
Surplus Deficit -Invested in tangible capital assets	0	0
	<u><b>12,649</b></u>	<u><b>7,150</b></u>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Parcel Tax	650	650
Interest and Investment Income	474	214
	<b>1,124</b>	<b>864</b>
<b>Expenses</b>		
Overhead from General Government	100	100
Transfer to Reserve	644	699
Time Allocation from Other Services	80	60
	<b>824</b>	<b>859</b>
<b>Surplus (Deficit) for the year</b>	<b>300</b>	<b>5</b>
<b>Surplus (Deficit), beginning of year</b>	<b>1,379</b>	<b>1,374</b>
<b>Surplus (Deficit), end of year</b>	<b>1,679</b>	<b>1,379</b>
<b>Represented by:</b>		
Surplus Deficit -Available	1,679	1,379
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>1,679</b>	<b>1,379</b>

**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>2018</b>	<b>2017</b>
<b>Revenue</b>		
Parcel Tax	4,261	4,261
Interest and Investment Income	62	23
Transfer from Other Services	0	19,851
	<b>4,323</b>	<b>24,135</b>
<b>Expenses</b>		
Travel	0	15
Overhead from General Government	250	250
Consulting - Engineering	0	19,851
Transfer to Reserve	800	0
Time Allocation from Other Services	736	1,511
	<b>1,786</b>	<b>21,627</b>
<b>Surplus (Deficit) for the year</b>	<b>2,537</b>	<b>2,508</b>
<b>Surplus (Deficit), beginning of year</b>	<b>1,506</b>	<b>(1,002)</b>
<b>Surplus (Deficit), end of year</b>	<b>4,043</b>	<b>1,506</b>
<b>Represented by:</b>		
Surplus Deficit -Available	4,043	1,506
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>4,043</b>	<b>1,506</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	224,800	218,800
	<b>224,800</b>	<b>218,800</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	224,550	213,550
Capital Grant	0	5,000
	<b>224,800</b>	<b>218,800</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 Library - 2501**  
**Revenue, Expenses and Surplus**  
**Unaudited**

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	22,837	21,880
	<u><b>22,837</b></u>	<u><b>21,880</b></u>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	22,579	21,630
Tipping Fee Surcharge	0	7
	<u><b>22,829</b></u>	<u><b>21,887</b></u>
 <b>Surplus (Deficit) for the year</b>	 <u><b>8</b></u>	 <u><b>(7)</b></u>
 <b>Surplus (Deficit), beginning of year</b>	 <u><b>(7)</b></u>	 <u><b>0</b></u>
<b>Surplus (Deficit), end of year</b>	<u><b>1</b></u>	<u><b>(7)</b></u>
<b>Represented by:</b>		
<b>Surplus Deficit -Available</b>	<b>1</b>	<b>(7)</b>
<b>Surplus Deficit -Invested in tangible capital assets</b>	<b>0</b>	<b>0</b>
	<u><b>1</b></u>	<u><b>(7)</b></u>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	332,836	322,083
Transfer from Other Services	45,000	0
	<b>377,836</b>	<b>322,083</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	291,593	272,057
Capital Grant	37,500	2,000
Contribution To Other Services	48,493	47,776
	<b>377,836</b>	<b>322,083</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>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	8,491	6,403
	<b>8,491</b>	<b>6,403</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	8,241	6,153
	<b>8,491</b>	<b>6,403</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 Cemetery - 2600**  
**Revenue, Expenses and Surplus**  
**Unaudited**

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	1,250	1,156
	<u><b>1,250</b></u>	<u><b>1,156</b></u>
<b>Expenses</b>		
Miscellaneous Operating Cost	1,250	1,156
	<u><b>1,250</b></u>	<u><b>1,156</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), beginning of year</b>	<u><b>0</b></u>	<u><b>0</b></u>
<b>Surplus (Deficit), end of year</b>	<u><b>0</b></u>	<u><b>0</b></u>
<b>Represented by:</b>		
<b>Surplus Deficit -Available</b>	<b>0</b>	<b>0</b>
<b>Surplus Deficit -Invested in tangible capital assets</b>	<u><b>0</b></u>	<u><b>0</b></u>
	<u><u><b>0</b></u></u>	<u><u><b>0</b></u></u>



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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	500	500
	<u><b>500</b></u>	<u><b>500</b></u>
<b>Expenses</b>		
Miscellaneous Operating Cost	500	500
	<u><b>500</b></u>	<u><b>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), beginning of year</b>	<u><b>0</b></u>	<u><b>0</b></u>
<b>Surplus (Deficit), end of year</b>	<u><b>0</b></u>	<u><b>0</b></u>
<b>Represented by:</b>		
<b>Surplus Deficit -Available</b>	<b>0</b>	<b>0</b>
<b>Surplus Deficit -Invested in tangible capital assets</b>	<u><b>0</b></u>	<u><b>0</b></u>
	<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>2018</b>	<b>2017</b>
<b>Revenue</b>		
Parcel Tax	12,772	11,964
Water and Sewer Rates	3,446	3,471
Interest and Investment Income	466	211
Transfer from Other Services	10,679	0
	<b>27,363</b>	<b>15,646</b>
<b>Expenses</b>		
Communications	0	14
Overhead from General Government	250	250
Consulting - Engineering	7,623	0
Contracted Services	5,597	5,335
Depreciation/Amortization	5,671	5,671
Insurance	23	22
Licenses & Permits	249	370
Operating Supplies - Other	36	61
Service / Site Maintenance	1,390	853
Utilities - Hydro	1,004	1,618
Special Projects	3,056	0
Transfer to Reserve	472	4,000
Time Allocation from Other Services	7,072	5,664
	<b>32,443</b>	<b>23,858</b>
<b>Surplus (Deficit) for the year</b>	<b>(5,080)</b>	<b>(8,212)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>(25,986)</b>	<b>(17,774)</b>
<b>Surplus (Deficit), end of year</b>	<b>(31,066)</b>	<b>(25,986)</b>
<b>Represented by:</b>		
Surplus Deficit -Available	3,671	3,081
Surplus Deficit -Invested in tangible capital assets	(34,737)	(29,067)
	<b>(31,066)</b>	<b>(25,986)</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	109,681	92,825
Interest and Investment Income	3,268	1,506
Miscellaneous Revenue	0	150
	<b>112,949</b>	<b>94,481</b>
<b>Expenses</b>		
Travel	0	28
Security	720	696
Overhead from General Government	250	250
Consulting - Legal	10,057	0
Consulting - Engineering	2,852	3,832
Contracted Services	40,065	39,788
Depreciation/Amortization	30,510	51,620
Insurance	3,397	3,110
Licenses & Permits	273	382
Operating Supplies - Chemicals	2,338	2,847
Operating Supplies - Other	1,882	945
Service / Site Maintenance	761	23,667
Utilities - Hydro	12,545	11,489
Utilities - Telephone	889	1,029
Non-Capitalized Equipment	8,899	0
Transfer to Reserve	0	20,000
Time Allocation from Other Services	13,259	14,721
	<b>128,697</b>	<b>174,404</b>
<b>Surplus (Deficit) for the year</b>	<b>(15,748)</b>	<b>(79,923)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>(459,086)</b>	<b>(379,163)</b>
<b>Surplus (Deficit), end of year</b>	<b>(474,834)</b>	<b>(459,086)</b>
<b>Represented by:</b>		
Surplus Deficit -Available	23,679	8,917
Surplus Deficit -Invested in tangible capital assets	(498,513)	(468,003)
	<b>(474,834)</b>	<b>(459,086)</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Parcel Tax	106,871	106,871
Water and Sewer Rates	115,952	113,850
Interest and Investment Income	4,743	2,186
Conditional Grants - provincial	5,622	0
	<b>233,188</b>	<b>222,907</b>
<b>Expenses</b>		
Communications	0	8
Overhead from General Government	250	250
Depreciation/Amortization	48,906	48,905
Licenses & Permits	411	170
Miscellaneous Operating Cost	134,549	92,293
Operating Supplies - Parts	59	589
Service / Site Maintenance	2,736	3,064
Special Projects	6,245	0
Transfer to Reserve	0	35,493
Time Allocation from Other Services	14,595	15,364
Debt servicing	46,649	46,649
	<b>254,400</b>	<b>242,785</b>
<b>Surplus (Deficit) for the year</b>	<b>(21,212)</b>	<b>(19,878)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>(79,450)</b>	<b>(59,572)</b>
<b>Surplus (Deficit), end of year</b>	<b>(100,662)</b>	<b>(79,450)</b>
<b>Represented by:</b>		
Surplus Deficit -Available	104,783	77,088
Surplus Deficit -Invested in tangible capital assets	(205,445)	(156,538)
	<b>(100,662)</b>	<b>(79,450)</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Parcel Tax	37,500	37,500
Water and Sewer Rates	12,061	13,314
Interest and Investment Income	1,871	708
Transfer from Other Services	5,000	0
Transfer from Reserve	7,000	0
	<b>63,432</b>	<b>51,522</b>
<b>Expenses</b>		
Travel	56	5
Communications	21	20
Overhead from General Government	250	250
Contracted Services	5,626	4,753
Depreciation/Amortization	7,680	7,680
Insurance	2,124	1,472
Licenses & Permits	829	170
Operating Supplies - Parts	0	161
Operating Supplies - Other	81	177
Rental/Lease of Floor Space	726	660
Service / Site Maintenance	6,725	2,379
Utilities - Hydro	2,453	2,492
Utilities - Telephone	965	1,070
Non-Capitalized Equipment	13,615	0
Transfer to Reserve	22,827	41,294
Time Allocation from Other Services	8,347	8,067
	<b>72,325</b>	<b>70,650</b>
<b>Surplus (Deficit) for the year</b>	<b>(8,893)</b>	<b>(19,128)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>159,526</b>	<b>178,654</b>
<b>Surplus (Deficit), end of year</b>	<b>150,633</b>	<b>159,526</b>
<b>Represented by:</b>		
Surplus Deficit -Available	8,487	9,700
Surplus Deficit -Invested in tangible capital assets	142,146	149,826
	<b>150,633</b>	<b>159,526</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	148,217	142,327
Water and Sewer Rates	43,290	69,700
Interest and Investment Income	2,799	1,222
Miscellaneous Revenue	0	150
	<b>194,306</b>	<b>213,399</b>
<b>Expenses</b>		
Travel	14	0
Communications	9	16
Security	600	661
Software	189	44
Overhead from General Government	250	250
Consulting - Engineering	9,109	0
Contracted Services	48,624	48,696
Depreciation/Amortization	185,875	185,875
Insurance	6,464	5,918
Licenses & Permits	616	679
Operating Supplies - Chemicals	18,621	29,298
Operating Supplies - Other	14,818	8,081
Service / Site Maintenance	25,875	14,356
Utilities - Hydro	32,395	31,235
Utilities - Telephone	4,107	4,093
Recoverable Costs - Sub-division servicing	(3,515)	0
Non-Capitalized Equipment	7,940	12,185
Transfer to Reserve	10,000	10,000
Time Allocation from Other Services	17,199	17,721
	<b>379,190</b>	<b>369,108</b>
<b>Surplus (Deficit) for the year</b>	<b>(184,884)</b>	<b>(155,709)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>(1,798,420)</b>	<b>(1,642,711)</b>
<b>Surplus (Deficit), end of year</b>	<b>(1,983,304)</b>	<b>(1,798,420)</b>
<b>Represented by:</b>		
Surplus Deficit -Available	28,359	27,367
Surplus Deficit -Invested in tangible capital assets	(2,011,663)	(1,825,787)
	<b>(1,983,304)</b>	<b>(1,798,420)</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	22,877	23,263
Parcel Tax	5,000	5,000
Water and Sewer Rates	9,360	7,959
Interest and Investment Income	524	208
Transfer from Other Services	9,080	10,000
	<b>46,841</b>	<b>46,430</b>
<b>Expenses</b>		
Travel	17	0
Overhead from General Government	250	250
Contracted Services	7,922	6,668
Depreciation/Amortization	55,095	55,095
Insurance	1,997	1,327
Licenses & Permits	269	370
Operating Supplies - Chemicals	329	901
Operating Supplies - Other	1,258	907
Service / Site Maintenance	4,162	5,954
Utilities - Hydro	7,059	7,623
Utilities - Telephone	1,342	1,241
Transfer to Reserve	5,000	10,000
Time Allocation from Other Services	5,737	9,318
Debt servicing	3,097	3,097
	<b>93,534</b>	<b>102,751</b>
<b>Surplus (Deficit) for the year</b>	<b>(46,693)</b>	<b>(56,321)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>821,898</b>	<b>878,219</b>
<b>Surplus (Deficit), end of year</b>	<b>775,205</b>	<b>821,898</b>
<b>Represented by:</b>		
Surplus Deficit -Available	4,438	(3,964)
Surplus Deficit -Invested in tangible capital assets	770,767	825,862
	<b>775,205</b>	<b>821,898</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Parcel Tax	29,000	28,000
Interest and Investment Income	787	366
Transfer from Other Services	9,067	7,000
Transfer from Reserve	2,390	2,390
	<b>41,244</b>	<b>37,756</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Contracted Services	3,175	3,175
Depreciation/Amortization	17,150	17,150
Licenses & Permits	231	210
Miscellaneous Operating Cost	5,986	5,374
Service / Site Maintenance	309	116
Special Projects	9,067	0
Transfer to Reserve	1,930	0
Time Allocation from Other Services	4,597	3,730
Debt servicing	15,830	15,831
	<b>58,525</b>	<b>45,836</b>
<b>Surplus (Deficit) for the year</b>	<b>(17,281)</b>	<b>(8,080)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>75,021</b>	<b>83,101</b>
<b>Surplus (Deficit), end of year</b>	<b>57,740</b>	<b>75,021</b>
<b>Represented by:</b>		
Surplus Deficit -Available	1,670	1,801
Surplus Deficit -Invested in tangible capital assets	56,070	73,220
	<b>57,740</b>	<b>75,021</b>



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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Parcel Tax	142,075	129,150
Interest and Investment Income	310	406
Conditional Grants - non-governmental	0	39,854
Transfer from Reserve	11,902	0
	<b>154,287</b>	<b>169,410</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Consulting - Legal	0	3,933
Consulting - Engineering	0	3,105
Contracted Services	72,662	87,179
Depreciation/Amortization	2,657	886
Insurance	924	888
Licenses & Permits	350	350
Operating Supplies - Chemicals	2,397	2,772
Operating Supplies - Other	6,304	4,795
Service / Site Maintenance	0	17,856
Utilities - Hydro	7,506	6,152
Utilities - Telephone	578	602
Non-Capitalized Equipment	5,736	7,108
Time Allocation from Other Services	7,004	10,956
	<b>106,368</b>	<b>146,831</b>
<b>Surplus (Deficit) for the year</b>	<b>47,919</b>	<b>22,579</b>
<b>Surplus (Deficit), beginning of year</b>	<b>5,898</b>	<b>(16,681)</b>
<b>Surplus (Deficit), end of year</b>	<b>53,817</b>	<b>5,898</b>
<b>Represented by:</b>		
Surplus Deficit -Available	17,506	(33,070)
Surplus Deficit -Invested in tangible capital assets	36,311	38,968
	<b>53,817</b>	<b>5,898</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Parcel Tax	25,750	25,000
Interest and Investment Income	1,045	463
Conditional Grants - federal	1,452,058	127,344
Transfer from Other Services	5,000	5,000
Transfer from Reserve	2,000	0
	<b>1,485,853</b>	<b>157,807</b>
<b>Expenses</b>		
Travel	43	0
Advertising	3,357	0
Meeting Costs	0	99
Communications	0	27
Courier	79	0
Overhead from General Government	250	250
Consulting - Legal	1,464	6,624
Contracted Services	2,678	1,817
Insurance	78	640
Licenses & Permits	442	400
Operating Supplies - Other	49	0
Transfer to Reserve	2,750	14,220
Time Allocation from Other Services	40,162	19,033
	<b>51,352</b>	<b>43,110</b>
<b>Surplus (Deficit) for the year</b>	<b>1,434,501</b>	<b>114,697</b>
<b>Surplus (Deficit), beginning of year</b>	<b>162,068</b>	<b>47,371</b>
<b>Surplus (Deficit), end of year</b>	<b>1,596,569</b>	<b>162,068</b>
<b>Represented by:</b>		
Surplus Deficit -Available	(15,689)	7,268
Surplus Deficit -Invested in tangible capital assets	1,612,258	154,800
	<b>1,596,569</b>	<b>162,068</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	156,080	143,890
Interest and Investment Income	2,045	933
	<b>158,125</b>	<b>144,823</b>
<b>Expenses</b>		
Security	1,020	1,479
Software	189	44
Overhead from General Government	250	250
Contracted Services	51,478	61,178
Depreciation/Amortization	67,907	67,907
Insurance	2,669	2,504
Licenses & Permits	1,496	1,171
Operating Supplies - Parts	0	3,354
Operating Supplies - Chemicals	3,350	2,887
Operating Supplies - Other	2,296	350
Service / Site Maintenance	9,688	28,830
Utilities - Hydro	19,153	19,799
Utilities - Telephone	3,687	4,594
Non-Capitalized Equipment	3,262	7,682
Transfer to Reserve	1,314	27,793
Time Allocation from Other Services	10,198	13,846
	<b>177,957</b>	<b>243,668</b>
<b>Surplus (Deficit) for the year</b>	<b>(19,832)</b>	<b>(98,845)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>(649,698)</b>	<b>(550,853)</b>
<b>Surplus (Deficit), end of year</b>	<b>(669,530)</b>	<b>(649,698)</b>
<b>Represented by:</b>		
Surplus Deficit -Available	51,896	3,822
Surplus Deficit -Invested in tangible capital assets	(721,426)	(653,520)
	<b>(669,530)</b>	<b>(649,698)</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	145,620	141,379
Interest and Investment Income	1,606	570
Conditional Grants - provincial	0	31,562
	<u><b>147,226</b></u>	<u><b>173,511</b></u>
<b>Expenses</b>		
Security	300	868
Software	189	44
Overhead from General Government	250	250
Contracted Services	66,097	55,174
Depreciation/Amortization	149,791	160,722
Insurance	7,288	6,835
Licenses & Permits	906	906
Operating Supplies - Chemicals	1,915	1,580
Operating Supplies - Other	4,766	2,720
Service / Site Maintenance	16,310	13,307
Utilities - Hydro	14,022	15,722
Utilities - Telephone	2,068	2,460
Non-Capitalized Equipment	13,324	2,716
Transfer to Reserve	25,078	28,673
Time Allocation from Other Services	13,483	22,225
	<u><b>315,787</b></u>	<u><b>314,202</b></u>
<b>Surplus (Deficit) for the year</b>	<u><u><b>(168,561)</b></u></u>	<u><u><b>(140,691)</b></u></u>
<b>Surplus (Deficit), beginning of year</b>	<u><b>(1,496,110)</b></u>	<u><b>(1,355,419)</b></u>
<b>Surplus (Deficit), end of year</b>	<u><b>(1,664,671)</b></u>	<u><b>(1,496,110)</b></u>
<b>Represented by:</b>		
Surplus Deficit -Available	736	19,506
Surplus Deficit -Invested in tangible capital assets	<u><b>(1,665,407)</b></u>	<u><b>(1,515,616)</b></u>
	<u><u><b>(1,664,671)</b></u></u>	<u><u><b>(1,496,110)</b></u></u>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Parcel Tax	269,391	264,109
Interest and Investment Income	6,615	2,227
Conditional Grants - provincial	1,208,575	448,445
Proceeds from Borrowing	786,432	0
	<b>2,271,013</b>	<b>714,781</b>
<b>Expenses</b>		
Travel	28	0
Courier	29	25
Overhead from General Government	250	250
Consulting - Legal	0	6,049
Consulting - Engineering	0	3,105
Contracted Services	90,748	54,718
Depreciation/Amortization	7,132	0
Insurance	418	804
Licenses & Permits	169	246
Operating Supplies - Parts	0	511
Operating Supplies - Other	2,231	881
Service / Site Maintenance	8,327	27,891
Utilities - Hydro	11,365	7,292
Utilities - Telephone	95	0
Non-Capitalized Equipment	9,399	7,340
Debt Issue Costs	7,864	0
Transfer to Reserve	121,218	162,853
Time Allocation from Other Services	26,806	24,701
Debt servicing	11,025	0
	<b>297,104</b>	<b>296,666</b>
<b>Surplus (Deficit) for the year</b>	<b>1,973,909</b>	<b>418,115</b>
<b>Surplus (Deficit), beginning of year</b>	<b>438,342</b>	<b>20,227</b>
<b>Surplus (Deficit), end of year</b>	<b>2,412,251</b>	<b>438,342</b>
<b>Represented by:</b>		
Surplus Deficit -Available	(15,943)	(101,953)
Surplus Deficit -Invested in tangible capital assets	2,428,194	540,295
	<b>2,412,251</b>	<b>438,342</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Interest and Investment Income	1,025	387
Transfer from Other Services	10,807	10,808
	<b>11,832</b>	<b>11,195</b>
<b>Expenses</b>		
	<b>0</b>	<b>0</b>
<b>Surplus (Deficit) for the year</b>	<b>11,832</b>	<b>11,195</b>
<b>Surplus (Deficit), beginning of year</b>	<b>54,672</b>	<b>43,477</b>
<b>Surplus (Deficit), end of year</b>	<b>66,504</b>	<b>54,672</b>
<b>Represented by:</b>		
Surplus Deficit -Available	66,504	54,672
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>66,504</b>	<b>54,672</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Interest and Investment Income	239	286
Transfer from Other Services	51,337	51,337
	<b>51,576</b>	<b>51,623</b>
<b>Expenses</b>		
Electoral Areas/Select Services	66,619	44,823
Contribution To Other Services	5,506	3,364
Time Allocation from Other Services	146	2,024
	<b>72,271</b>	<b>50,212</b>
<b>Surplus (Deficit) for the year</b>	<b>(20,695)</b>	<b>1,411</b>
<b>Surplus (Deficit), beginning of year</b>	<b>28,903</b>	<b>27,492</b>
<b>Surplus (Deficit), end of year</b>	<b>8,208</b>	<b>28,903</b>
<b>Represented by:</b>		
Surplus Deficit -Available	8,208	28,903
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>8,208</b>	<b>28,903</b>

**Squamish-Lillooet Regional District**  
**Electoral Area B Select Services - 2902**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Interest and Investment Income	626	502
Transfer from Other Services	51,337	51,337
	<b>51,963</b>	<b>51,839</b>
<b>Expenses</b>		
Electoral Areas/Select Services	81,995	58,093
Time Allocation from Other Services	0	1,102
	<b>81,995</b>	<b>59,195</b>
<b>Surplus (Deficit) for the year</b>	<b>(30,032)</b>	<b>(7,356)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>54,874</b>	<b>62,230</b>
<b>Surplus (Deficit), end of year</b>	<b>24,842</b>	<b>54,874</b>
<b>Represented by:</b>		
Surplus Deficit -Available	24,842	54,874
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>24,842</b>	<b>54,874</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>2018</b>	<b>2017</b>
<b>Revenue</b>		
Interest and Investment Income	914	827
Transfer from Other Services	51,337	51,337
	<b>52,251</b>	<b>52,164</b>
<b>Expenses</b>		
Electoral Areas/Select Services	91,856	82,236
Time Allocation from Other Services	116	1,955
	<b>91,972</b>	<b>84,191</b>
<b>Surplus (Deficit) for the year</b>	<b>(39,721)</b>	<b>(32,027)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>80,334</b>	<b>112,361</b>
<b>Surplus (Deficit), end of year</b>	<b>40,613</b>	<b>80,334</b>
<b>Represented by:</b>		
Surplus Deficit -Available	40,613	80,334
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>40,613</b>	<b>80,334</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>2018</b>	<b>2017</b>
<b>Revenue</b>		
Interest and Investment Income	2,301	1,025
Transfer from Other Services	51,337	51,337
	<b>53,638</b>	<b>52,362</b>
<b>Expenses</b>		
Electoral Areas/Select Services	48,913	40,549
Time Allocation from Other Services	0	64
	<b>48,913</b>	<b>40,613</b>
<b>Surplus (Deficit) for the year</b>	<b>4,725</b>	<b>11,749</b>
<b>Surplus (Deficit), beginning of year</b>	<b>133,403</b>	<b>121,654</b>
<b>Surplus (Deficit), end of year</b>	<b>138,128</b>	<b>133,403</b>
<b>Represented by:</b>		
Surplus Deficit -Available	138,128	133,403
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>138,128</b>	<b>133,403</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>2018</b>	<b>2017</b>
<b>Revenue</b>		
Interest and Investment Income	886	614
Sale of Capital Assets	0	(43,993)
Conditional Grants - provincial	77	0
Transfer from Other Services	50,294	209,619
Transfer from Reserve	1,377	45,000
	<b>52,634</b>	<b>211,240</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Depreciation/Amortization	14,090	(45,693)
Insurance	250	0
Licenses & Permits	500	500
Service / Site Maintenance	0	25,000
Transfer to Reserve	531	391
Time Allocation from Other Services	2,628	439
	<b>18,249</b>	<b>(19,113)</b>
<b>Surplus (Deficit) for the year</b>	<b>34,385</b>	<b>230,353</b>
<b>Surplus (Deficit), beginning of year</b>	<b>929,003</b>	<b>698,650</b>
<b>Surplus (Deficit), end of year</b>	<b>963,388</b>	<b>929,003</b>
<b>Represented by:</b>		
Surplus Deficit -Available	1,626	2,772
Surplus Deficit -Invested in tangible capital assets	961,762	926,231
	<b>963,388</b>	<b>929,003</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	33,000	30,396
Interest and Investment Income	1,141	526
Transfer from Other Services	18,500	0
	<b>52,641</b>	<b>30,922</b>
<b>Expenses</b>		
Meeting Costs	17	0
Overhead from General Government	250	250
Contracted Services	42,093	23,230
Miscellaneous Equipment	170	0
Special Projects	17,037	0
Transfer to Reserve	0	5,203
Time Allocation from Other Services	12,657	6,334
	<b>72,224</b>	<b>35,017</b>
<b>Surplus (Deficit) for the year</b>	<b>(19,583)</b>	<b>(4,095)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>10,736</b>	<b>14,831</b>
<b>Surplus (Deficit), end of year</b>	<b>(8,847)</b>	<b>10,736</b>
<b>Represented by:</b>		
Surplus Deficit -Available	(8,847)	10,736
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>(8,847)</b>	<b>10,736</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	55,000	55,000
Interest and Investment Income	974	391
	<b>55,974</b>	<b>55,391</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Contracted Services	9,908	0
Service / Site Maintenance	28,611	27,154
Transfer to Reserve	8,528	0
Time Allocation from Other Services	9,286	4,957
	<b>56,583</b>	<b>32,361</b>
<b>Surplus (Deficit) for the year</b>	<b>(609)</b>	<b>23,030</b>
<b>Surplus (Deficit), beginning of year</b>	<b>16,553</b>	<b>(6,477)</b>
<b>Surplus (Deficit), end of year</b>	<b>15,944</b>	<b>16,553</b>
<b>Represented by:</b>		
Surplus Deficit -Available	15,944	16,553
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>15,944</b>	<b>16,553</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	55,951	50,000
Interest and Investment Income	546	275
Conditional Grants - provincial	15,000	0
Transfer from Reserve	13,173	3,953
	<b>84,670</b>	<b>54,228</b>
<b>Expenses</b>		
Software	0	250
Overhead from General Government	250	250
Consulting - Legal	0	321
Depreciation/Amortization	5,677	3,551
Licenses & Permits	250	0
Operating Supplies - Other	306	128
Service / Site Maintenance	1,845	10,469
Special Projects	47,263	30,398
Non-Capitalized Equipment	0	906
Time Allocation from Other Services	23,061	29,755
	<b>78,652</b>	<b>76,028</b>
<b>Surplus (Deficit) for the year</b>	<b>6,018</b>	<b>(21,800)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>50,808</b>	<b>72,608</b>
<b>Surplus (Deficit), end of year</b>	<b>56,826</b>	<b>50,808</b>
<b>Represented by:</b>		
Surplus Deficit -Available	(4,151)	(15,846)
Surplus Deficit -Invested in tangible capital assets	60,977	66,654
	<b>56,826</b>	<b>50,808</b>

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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	150,000	150,000
Interest and Investment Income	3,593	1,377
Conditional Grants - provincial	114,201	26,834
Conditional Grants - non-governmental	120,000	0
	<b>387,795</b>	<b>178,211</b>
<b>Expenses</b>		
Software	0	250
Overhead from General Government	250	250
Consulting - Legal	1,834	1,075
Depreciation/Amortization	3,406	3,406
Operating Supplies - Other	12	0
Service / Site Maintenance	17	0
Non-Capitalized Equipment	0	906
Transfer to Reserve	41,200	177,141
Time Allocation from Other Services	55,227	36,138
	<b>101,946</b>	<b>219,166</b>
<b>Surplus (Deficit) for the year</b>	<b>285,849</b>	<b>(40,955)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>1,110,923</b>	<b>1,151,878</b>
<b>Surplus (Deficit), end of year</b>	<b>1,396,772</b>	<b>1,110,923</b>
<b>Represented by:</b>		
Surplus Deficit -Available	346,232	293,449
Surplus Deficit -Invested in tangible capital assets	1,050,540	817,474
	<b>1,396,772</b>	<b>1,110,923</b>

**Squamish-Lillooet Regional District**  
**Sea To Sky Economic Development - 3101**  
Revenue, Expenses and Surplus  
Unaudited

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
	<u>0</u>	<u>0</u>
<b>Expenses</b>		
Contribution To Other Services		5,051
	<u>0</u>	<u>5,051</u>
<b>Surplus (Deficit) for the year</b>	<u>0</u>	<u>(5,051)</u>
<b>Surplus (Deficit), beginning of year</b>	<u>0</u>	<u>5,051</u>
<b>Surplus (Deficit), end of year</b>	<u>0</u>	<u>0</u>
<b>Represented by:</b>		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>



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

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Requisition	23,500	23,500
	<u><b>23,500</b></u>	<u><b>23,500</b></u>
<b>Expenses</b>		
Overhead from General Government	250	250
Miscellaneous Operating Cost	23,250	23,250
	<u><b>23,500</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), beginning of year</b>	<u><b>0</b></u>	<u><b>0</b></u>
<b>Surplus (Deficit), end of year</b>	<u><b>0</b></u>	<u><b>0</b></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>2018</b>	<b>2017</b>
<b>Revenue</b>		
Interest and Investment Income	1,266	584
	<b>1,266</b>	<b>584</b>
<b>Expenses</b>		
Overhead from General Government	250	250
Transfer to Reserve	0	9,849
	<b>250</b>	<b>10,099</b>
<b>Surplus (Deficit) for the year</b>	<b>1,016</b>	<b>(9,515)</b>
<b>Surplus (Deficit), beginning of year</b>	<b>31,725</b>	<b>41,240</b>
<b>Surplus (Deficit), end of year</b>	<b>32,741</b>	<b>31,725</b>
<b>Represented by:</b>		
Surplus Deficit -Available	32,741	31,725
Surplus Deficit -Invested in tangible capital assets	0	0
	<b>32,741</b>	<b>31,725</b>