



SQUAMISH - LILLOOET
REGIONAL DISTRICT

Financial Statements
For the year ended December 31, 2019

**Squamish-Lillooet Regional District
Financial Statements
For the year ended December 31, 2019**

	Contents
Management Responsibility Report	2
Independent Auditor's Report	3
Financial Statements	
Statement of Financial Position	5
Statement of Operations	6
Statement of Cash Flows	7
Statement of Change in Net Financial Assets	8
Notes to Financial Statements	9
Schedules	18
Unaudited Schedules	21

Statement of Management Responsibility

The 2019 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 22, 2020.

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, 2019, and the results of operations and cash flows for the year then ended.

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

Suzanne Lafrance
Director of Finance
[April 22, 2020]



Tel: 604 932 3799
Fax: 604 932 3764
www.bdo.ca

BDO Canada LLP
202 - 1200 Alpha Lake Road
Whistler BC V8E 0H6 Canada

Independent Auditor's Report

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, 2019 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, 2019 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.



Tel: 604 932 3799
Fax: 604 932 3764
www.bdo.ca

BDO Canada LLP
202 - 1200 Alpha Lake Road
Whistler BC V8E 0H6 Canada

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 22, 2020

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

December 31

2019

2018

Financial Assets

Cash and Investments

Cash	391,450	35,232
Investments (Note 3)	11,816,036	10,854,444

Accounts Receivable

AR Governments and Agencies	1,142,429	2,518,915
AR Other	324,102	486,171

Agreements

Agreements due from members (Note 6)	39,849,911	41,855,858
	<u>53,523,928</u>	<u>55,750,620</u>

Liabilities

Accounts Payable

AP Trade and Accrued Liabilities	819,420	1,533,400
AP Payroll	281,365	218,654
Contributions in Trust	85,332	96,795
Provision for Landfill Closure (Note 7)	469,885	418,283
Deferred Revenue	31,833	104,790

Debt

Short-Term Financing (Note 8)	58,875	103,525
Long-Term Debt (Note 6) (Schedule 1)	47,557,707	50,043,391
	<u>49,304,417</u>	<u>52,518,838</u>

Net Financial Assets

4,219,511 **3,231,782**


Non-Financial Assets


Tangible Capital Assets (Note 2) (Schedule 3)	39,905,586	39,849,515
Prepaid expenses	51,413	58,394

Accumulated Surplus

\$ 44,176,510 **\$ 43,139,691**

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 2019 (Note 11)	2019	2018
Revenue			
Requisition	7,684,785	7,684,785	7,150,822
Parcel Tax	704,359	704,359	723,599
Members Recovered Debt (Schedule 2)	-	4,749,197	5,642,633
Grants In Lieu of Taxes	1,410,687	1,429,121	1,360,894
Rental Income	38,736	41,642	37,509
Planning Fees	36,100	149,585	38,666
Building Permit Fees	247,887	235,014	305,829
Water and Sewer Rates	185,606	185,028	184,109
Overhead Recovery	169,017	168,926	153,576
Interest and Investment Income	115,106	195,366	169,919
Tipping Fees	599,647	573,584	605,483
Administrative Services	661,174	496,244	598,511
Miscellaneous Revenue	172,600	53,519	234,700
Contributions From Developers	96,000	96,000	96,000
Donated Assets	-	-	8,000
Sales of Goods and Services	379,460	188,399	396,439
Sale of Capital Assets	8,000	(4,790)	397
Unconditional Grants - Provincial	200,000	200,000	200,000
Conditional Grants - Federal	819,373	1,090,998	1,795,856
Conditional Grants - Provincial	1,089,567	827,057	1,627,890
Conditional Grants - Local Government	17,123	12,160	-
Conditional Grants - Non-Governmental	117,850	136,920	299,079
Transfer From Other Services	1,154,468	840,071	1,000,968
Transfer From Landfill Closure Liability	5,000	5,026	4,891
Actuarial Revenue	-	144,495	128,414
	15,912,545	20,202,706	22,764,184
Expenses (Note 9)			
General Government Services and Elections	4,964,632	3,243,354	3,522,946
Environmental Development	1,253,021	724,881	608,542
Environmental Health	1,723,057	1,376,597	1,521,174
Building Inspection	560,633	484,273	376,617
Fire Protection and Rescue Services	2,252,631	1,833,575	1,380,379
Street Lightning, Dyking and Road Maintenance	134,594	59,935	46,859
Recreation, Cultural, Television and Library	3,706,076	3,777,658	3,562,002
Water Systems	795,177	633,892	666,134
Sewer Systems	454,991	497,592	455,987
Electoral Special/General Services	497,521	144,867	295,150
Economic Development	23,500	23,500	23,500
Transit System	83,091	250	250
Debt Services (Schedule 2)			
For Members	-	4,749,197	5,642,633
Electoral Areas	307,067	295,257	251,006
Amortization	1,394,295	1,321,058	1,226,104
	18,150,286	19,165,886	19,579,283
Annual Surplus / (Deficit)	(2,237,741)	1,036,819	3,184,901
Accumulated Surplus, Beginning of Year	43,139,691	43,139,691	39,954,790
Accumulated Surplus, End of Year	\$ 40,901,950	\$ 44,176,510	\$ 43,139,691

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

2019

2018

Cash provided by (used in)

Operating transactions

Annual Surplus	\$	1,036,819	\$	3,184,901
Items not involving cash				
Amortization		1,321,058		1,226,104
Contributed tangible capital assets		-		-
Loss on sale/disposal of tangible capital assets		38,542		9,103
		<u>2,396,419</u>		<u>4,420,108</u>
Changes in non-cash operating balances				
Accounts receivable		1,538,555		(1,831,782)
Accounts payable		(651,269)		641,597
Contributions in trust		(11,464)		12,397
Deferred revenue		(72,957)		(339,106)
Prepaid expenses		6,981		5,597
Provision for landfill future closure and post-closure costs		51,602		94,606

Cash generated by operating transactions

3,257,867

3,003,417

Financing transactions

Proceeds from issuance of long-term debt	-	1,986,432
Proceeds from issuance of short-term debt	-	67,984
Debt retirement	(524,386)	(393,613)

Cash generated by financing transactions

(524,386)

1,660,803

Investing transactions

Cash used to acquire tangible capital assets	(1,415,671)	(5,268,910)
Changes in investments	(961,592)	606,342

Cash used for investing transactions

(2,377,263)

(4,662,568)

Increase in cash during the year

356,218

1,652

Cash, beginning of year

35,232

33,580

Cash, end of year

\$ 391,450

\$ 35,232

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

For the year ended December 31	Budget 2019	2019	2018
Annual surplus / (deficit)	\$ (2,237,741) \$	1,036,819 \$	3,184,901
Acquisition of tangible capital assets	(2,790,723)	(1,415,671)	(5,268,910)
Amortization of tangible capital assets	1,394,295	1,321,058	1,226,104
Change in prepaid expenses	-	6,981	5,597
Loss on sale of tangible capital assets	-	38,542	9,103
Change in net financial assets for the year	(3,634,169)	987,729	(843,205)
Net financial assets, beginning of year	3,231,782	3,231,782	4,074,987
Net financial assets (net debt), end of year	\$ (402,387) \$	4,219,511 \$	\$ 3,231,782

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, 2019

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 20, 2019.

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, 2019

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, 2019

2. Tangible Capital Assets

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

	2019	2018
Land	\$3,158,851	\$3,158,851
Land Improvements	1,436,706	1,290,929
Buildings	13,285,973	13,387,077
Equipment, Furniture & Vehicles	827,989	860,252
Engineering Structures:		
Water	9,063,033	9,411,572
Sewer	12,127,003	11,734,259
Roads/Street Lights	6,031	6,575
Total	<u>\$39,905,586</u>	<u>\$39,849,515</u>

The Regional District has \$5,037,749 of tangible capital assets under construction in 2019 (2018 - \$3,923,501).

3. Investments

	2019	2018
Restricted investments:		
Reserves	\$8,261,289	\$7,569,124
Restricted Revenues	469,885	418,283
	<u>8,731,174</u>	<u>7,987,407</u>
Unrestricted investments	3,084,862	2,867,037
Total investments	<u>\$11,816,036</u>	<u>\$10,854,444</u>

Average yield on investments	1.72%	1.52%
------------------------------	-------	-------

Included in investments are the Municipal Finance Authority of BC's (MFABC) Money Market Fund and Intermediate Fund, with cost values as described below. Amounts can be withdrawn from the Money Market Fund with one day's notice and with 3 day's notice for the Intermediate Fund.

	2019	2018
MFABC Money Market Fund	\$11,440,981	\$10,525,628
MFABC Intermediate Fund	333,250	276,854
Total MFABC Investments	\$11,774,231	\$10,802,482

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.

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

Squamish-Lillooet Regional District

Notes to the Financial Statements

For the year ended December 31, 2019

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:

	2019	2018
Cash deposits	\$161,962	\$158,276
Demand notes	<u>293,906</u>	<u>293,906</u>
	<u>\$455,868</u>	<u>\$452,182</u>

5. Federal Gas Tax and Public Transit Agreements

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

Federal Gas Tax Agreement Funds	2019	2018
Opening balance of unspent funds	\$2,163,360	\$1,837,790
Add: Amount received during the year	668,870	342,245
Interest earned	39,036	32,868
Less: Amount spent on eligible project costs	<u>(633,283)</u>	<u>(49,544)</u>
Closing balance of unspent funds	<u>\$2,237,983</u>	<u>\$2,163,360</u>

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, 2019

General Fund	Balance, beginning of year	Additions	Principal Payment	Actuarial Adjustments*	Balance, end of year
MFA issue 99	\$1,470,162	-	\$55,228	\$33,194	\$1,381,740
MFA issue 101	2,989,912	-	106,177	57,278	2,826,457
MFA issue 105	330,039	-	34,959	14,799	280,281
MFA issue 121	630,547	-	18,009	4,778	607,760
MFA issue 124	391,475	-	10,806	2,341	378,328
MFA issue 146	200,000	-	4,204	-	195,796
MFA issue 146	<u>1,000,000</u>	<u>-</u>	<u>53,766</u>	<u>-</u>	<u>946,234</u>
	<u>7,012,135</u>	<u>0</u>	<u>283,149</u>	<u>112,390</u>	<u>6,616,596</u>

Water Fund	Balance, beginning of year	Additions	Principal Payment	Actuarial Adjustments*	Balance, end of year
MFA issue 80	298,771	-	26,009	28,061	244,701
MFA issue 105	14,758	-	1,563	662	12,533
MFA issue 105	<u>75,437</u>	<u>-</u>	<u>7,991</u>	<u>3,382</u>	<u>64,064</u>
	<u>388,966</u>	<u>0</u>	<u>35,563</u>	<u>32,105</u>	<u>321,298</u>

Sewer Fund	Balance, beginning of year	Additions	Principal Payment	Actuarial Adjustments*	Balance, end of year
MFA issue 145	700,000	-	14,713	-	685,287
MFA issue 146	<u>86,432</u>	<u>-</u>	<u>1,817</u>	<u>-</u>	<u>84,615</u>
	<u>786,432</u>	<u>0</u>	<u>16,530</u>	<u>0</u>	<u>769,902</u>
Totals	<u>\$8,187,533</u>	<u>\$0</u>	<u>\$335,242</u>	<u>\$144,494</u>	<u>\$7,707,796</u>

Debt obligation recoverable from and payable by members:

Within 12 months	\$4,917,767
Thereafter	<u>\$34,932,144</u>
	<u>\$39,849,911</u>

Total MFA Debt (Schedule 1) **\$47,557,707**

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

	2020	2021	2022	2023	2024	Thereafter	Total
General	\$283,149	\$283,149	\$283,149	\$283,149	\$283,149	\$2,206,196	\$3,621,941
Water funds	35,563	35,563	35,563	35,563	9,554	9,554	161,360
Sewer funds	<u>16,530</u>	<u>16,530</u>	<u>16,530</u>	<u>16,530</u>	<u>16,530</u>	<u>396,725</u>	<u>479,375</u>
	<u>\$335,242</u>	<u>\$335,242</u>	<u>\$335,242</u>	<u>\$335,242</u>	<u>\$309,233</u>	<u>\$2,612,475</u>	<u>\$4,262,676</u>

Actuarial Adjustments*	<u>\$3,445,120</u>
Total Regional District MFA Debt Balance	<u>\$7,707,796</u>

*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, 2019

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 \$469,885 (2018 - \$418,283) is for 3 landfill sites.

The Lillooet Landfill is currently in operation and is expected to close in 2085. A report done by Sperling Hansen Associates analyzed the Lillooet Landfill and gave recommendations for closure & post closure costs and post-closure liabilities per year. Total closure and post-closure costs are \$7,688,528, none of which have yet been incurred. The Regional District's estimated liability for these expenses is recognized as the landfill site's capacity is used and the reported liability of \$446,611 (2018 - \$389,983) represents the portion of the estimated total expense recognized as at December 31, 2019. 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 469,750 m³ as at the last review completed in January 2020, and the estimated remaining landfill life is 66 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 \$23,274 (2018 - \$28,300) represents the portion of the estimated total expense recognized as at December 31, 2019.

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 (2.58% at December 31, 2019). The authority for borrowing is section 403 of the Local Government Act, Liabilities Under Agreement. The amount repayable is \$58,875 (2018 - \$103,525) and is repayable over a maximum of 5 years from date of issue.

Short-term financing amounts outstanding at December 31:

Function	2019	2018
Pemberton Community Centre	\$-	\$25,025
Pemberton Community Youth Centre	58,875	\$78,500
Total	<u>\$58,875</u>	<u>\$103,525</u>

9. Expenses by Object

	2019	2018
Debt charges	\$5,044,454	\$5,893,639
Operating expenses	9,697,652	9,308,109
Salary, wages and benefits	3,102,722	3,151,431
Amortization	1,321,058	1,226,104
	<u>\$19,165,886</u>	<u>\$19,579,283</u>

10. Commitments and Contingencies

a. Pension Plan

The Regional District and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trusteesd 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, 2018, the Plan had about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 contributors from local government.

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

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

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the Plan. The Squamish-Lillooet Regional District paid \$193,555 (2018 - \$195,628) for employer contributions while employees contributed \$171,268 (2018 - \$180,391) to the plan in fiscal 2019.

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

Squamish-Lillooet Regional District

Notes to the Financial Statements

For the year ended December 31, 2019

11. Reconciliation of 2019 Budget Amounts

The budget amounts presented throughout these financial statements represent the 2019 Financial Plan Bylaw adopted by the Board on March 20, 2019 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 2019 adopted Financial Plan to the Consolidated Statement of Operations.

Budgeted Annual Surplus/(Deficit) on a PSAS basis	\$(2,237,741)
Add:	
Transfers from Reserves	2,197,600
Prior Year Operating Surplus	2,670,677
MFA Funding	674,900
Amortization Expense	1,394,295
Less:	
Debt Principal Repayments	363,893
Transfers to Reserves	1,545,115
Capital Expenditures	<u>2,790,723</u>
Budgeted Surplus, per Financial Plan Bylaw	<u><u>\$0</u></u>

12. Comparative Figures

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

13. Uncertainty Due to COVID-19

Subsequent to year end, the COVID-19 pandemic has disrupted economic activities in Canada, including within the Squamish-Lillooet Regional District. As the effects of COVID-19 continue, there could be further impact on the Regional District, its citizens, employees, suppliers and other third party business associates that could impact the timing and amounts realized on the Regional District’s assets and future ability to deliver services and projects. At this time, the full potential impact of COVID-19 on the Regional District is not known.

Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of disruption and the related financial impact cannot be reasonably estimated at this time. The Regional District’s ability to continue delivering non-essential services, employ related staff and service debt will depend on the legislative mandates from the various levels of government. The Regional District will continue to

Squamish-Lillooet Regional District

Notes to the Financial Statements

For the year ended December 31, 2019

focus on collecting receivables, managing expenditures, and leveraging existing reserves and available credit facilities to ensure it is able to continue providing essential services to its citizens.

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

For the year ended December 31, 2019

Purpose		Year of Maturity	Rate	Balance Outstanding	
				2019	2018
704	Squamish - Bylaw 704	2020	1.670	80,393	157,324
726	Whistler - Bylaw 726	2021	1.750	313,328	458,893
733	Squamish - Bylaw 733	2022	1.750	1,070,750	1,394,228
740	Pemberton - Bylaw 740	2022	1.750	142,038	184,949
779	Pemberton North Water - Bylaw 779	2023	2.850	244,701	298,771
887	Squamish - Bylaw 887	2024	2.850	1,021,381	1,197,423
938	Lillooet - Bylaw 938	2020	1.550	62,604	122,800
956	Pemberton - Bylaw 956	2025	1.800	803,011	921,459
963	Pemberton Rec Centre - Bylaw 963	2031	1.750	1,381,741	1,470,162
965	Lillooet - Bylaw 965	2021	1.750	86,330	127,020
1018	Squamish - Bylaw 1018	2026	1.750	1,224,535	1,373,609
1020	Pemberton - Bylaw 1020	2036	1.750	1,418,069	1,475,608
1037	Pemberton Rec Centre - Bylaw 1037	2032	2.250	2,826,457	2,989,912
1044	Squamish - Bylaw 1044	2027	2.250	1,771,515	1,956,379
1068	Squamish - Bylaw 1068	2028	2.650	353,989	386,152
1072	Howe Sound Firetruck - Bylaw 1072	2024	2.250	280,281	330,038
1097	D'Arcy Water - Bylaw 1097	2024	2.250	64,064	75,437
1098	Goldbridge Water - Bylaw 1098	2024	2.250	12,533	14,757
1102	Whistler - Bylaw 1102	2028	2.900	11,489,199	12,533,092
1105	Squamish - Bylaw 1105	2029	2.250	1,730,760	1,869,373
1114	Squamish - Bylaw 1114	2029	4.200	1,175,953	1,251,205
1114B	Squamish - Bylaw 1114	2029	2.250	393,092	424,573
1138	Squamish - Bylaw 1138	2031	4.200	490,257	521,630
1253	Squamish Dist Swim Pool - Bylaw 1253	2037	2.900	607,760	630,547
1254	Squamish - Bylaw 1254	2032	2.900	1,822,448	2,023,722
1255	Garibaldi Fire Hall - Bylaw 1255	2038	3.150	378,328	391,475
1296A	Squamish - Bylaw 1296 10 year term	2023	3.850	746,698	915,775
1296B	Squamish - Bylaw 1296 15 year term	2028	3.850	569,489	621,232
1296C	Squamish - Bylaw 1296 20 year term	2033	3.850	508,046	534,752
1351	Pemberton - Bylaw 1351	2024	3.000	148,195	174,503
1353A	Squamish - Bylaw 1353	2024	3.000	62,165	73,202
1353B	Squamish - Bylaw 1353	2029	3.000	2,308,126	2,492,978
1353C	Squamish - Bylaw 1353	2034	3.000	286,907	300,685
1376	Squamish - Bylaw 1376	2035	2.750	86,170	90,140
1376B	Squamish - Bylaw 1376	2031	2.100	467,440	499,418
1416	Pinecrest Sewer - Bylaw 1416	2048	3.150	685,287	700,000
1429A	Squamish - Bylaw 1429 10 year term	2025	2.750	131,149	150,494
1429B	Squamish - Bylaw 1429 15 year term	2030	2.750	1,313,719	1,410,302
1436	Pemberton - Bylaw 1436	2040	2.750	1,070,143	1,104,301
1489	Pemberton - Bylaw 1489	2036	2.100	472,163	493,229
1504	Squamish - Bylaw 1504	2022	1.950	370,512	486,892
1519	SLRD - GG Office Building	2033	3.200	946,233	1,000,000
1534A	Squamish - Bylaw 1534 10 yr term	2027	3.150	146,808	162,836
1534B	Squamish - Bylaw 1534 15 yr term	2032	3.150	1,016,292	1,079,470
1567	Pemberton Refuse - Bylaw 1567	2048	3.200	195,796	200,000
1588	Pinecrest Sewer - Bylaw 1588	2048	3.200	84,615	86,432
1645	Squamish - Bylaw 1645	2029	2.240	2,090,699	0
1841	Whistler - Bylaw 1841	2029	2.230	907,436	998,180
1841B	Whistler - Bylaw 1841	2029	1.030	1,141,613	1,255,774
2530	Squamish - Bylaw 2530	2033	3.200	304,563	321,869
2534	Squamish - Bylaw 2534	2023	2.900	251,926	310,389
				\$ 47,557,707	\$ 50,043,391

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

For the year ended December 31	2019	2018
Revenue		
Village of Pemberton	\$ 342,702	\$ 342,702
District of Lillooet	81,694	97,288
District of Squamish	2,671,026	2,635,098
Resort Municipality of Whistler	1,653,775	2,567,545
	<u>4,749,197</u>	<u>5,642,633</u>
Expenses		
Municipal Finance Authority Agreements		
Principal		
Members	2,895,024	2,962,343
Specific electoral areas	479,736	389,154
	<u>3,374,760</u>	<u>3,351,497</u>
Interest	2,004,935	2,802,882
	<u>5,379,695</u>	<u>6,154,379</u>
Recovered from specified electoral areas	(630,498)	(511,746)
	<u>\$ 4,749,197</u>	<u>\$ 5,642,633</u>

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

For the year ended December 31

2019

2018

	Land	Land Improvements	Buildings	Equipment/ Furniture/ Vehicles	Engineering Structures			Total	Total
					Water	Sewer	Roads/ Bridges/ Street lights		
Opening Balance	\$ 3,158,851	\$ 1,430,719	\$ 19,250,416	\$ 2,101,287	\$ 14,517,594	\$ 15,195,829	\$ 10,882	\$ 55,665,578	\$ 50,821,520
Additions	-	172,048	428,600	135,843	-	679,179	-	1,415,670	5,268,910
Transfers	-	-	-	-	-	-	-	-	-
Disposals	-	-	(18,683)	(29,484)	-	-	-	(48,167)	(424,852)
Write Downs	-	-	-	-	-	-	-	-	-
Closing Balance, Dec. 31	3,158,851	1,602,767	19,660,333	2,207,646	14,517,594	15,875,008	10,882	57,033,081	55,665,578
Accumulated Amortization:									
Opening Balance	-	139,790	5,863,339	1,241,035	5,106,022	3,461,570	4,307	15,816,063	15,005,708
Amortization Expense	-	26,271	514,913	144,355	348,539	286,435	544	1,321,057	1,226,104
Effects of Disposals	-	-	(3,892)	(5,733)	-	-	-	(9,625)	(415,749)
Effects of Write down adj's	-	-	-	-	-	-	-	-	-
Closing Balance, Dec. 31	-	166,061	6,374,360	1,379,657	5,454,561	3,748,005	4,851	17,127,495	15,816,063
Net book value for year ended December 31	\$ 3,158,851	\$ 1,436,706	\$ 13,285,973	\$ 827,989	\$ 9,063,033	\$ 12,127,003	\$ 6,031	\$ 39,905,586	\$ 39,849,515

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

Squamish-Lillooet Regional District
Summary of Operating Surplus by Function

Unaudited

For the year ended December 31		2019	2018
General Government Services			
1000	General Government Services	353,808	531,605
1010	Regional Invasive Species Management & Control	1,435	1,435
Land Planning & Zoning			
1200	Land Planning & Zoning	559,931	369,007
1201	Regional Growth Strategy	32,711	12,017
1202	Civic Addressing	9,289	9,256
Waste & Environmental Services Management			
1300	Regional Solid Waste Management	97,371	100,681
1300A	Utilities & Environmental Services Dept.	0	(1,291)
Building Inspection			
1400	Building Inspection Services	78,253	163,936
Elections			
1500	Elections/UBCM	885	(27,377)
First Nations Engagement			
1600	Treaty Advisory Committee (TAC)	0	0
1601	Outreach	0	0
Fire Protection and Rescue Services			
1700	Fire Protection Pemberton	0	0
1702	Pemberton Rescue Service	0	(418)
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	1,759	2,245
1708	Fire Protection Garibaldi	63,979	134,867
1711	Fire Protection Seton-Shalath	(886)	2,707
1712	Fire Protection Gun Lake	2	51
1713	Fire Protection Birken	2,623	17,715
1714	Howe Sound East Fire Services	29,024	15,818
1715	Pemberton Meadows Fire Protection	0	0
1716	Pemberton Heights Fire Protection	0	0
Other Protection Services			
1760	Nuisance & Disturbances Reg.Control	(51)	(67)
1761	Emergency Planning	1,518	(432)
1763	911 Interior	9,655	4,487
1764	911 South	3,539	43,227
Street Lighting			
1800	Gold Bridge Street Lighting	230	272
1801	Bralorne Street Lighting	516	518
1802	Seton Street Lighting	122	159
1803	D'Arcy Street Lighting	819	147
1804	Furry Creek Street Lighting	3,747	3,013
1805	Britannia Beach Street Lighting	2,537	(206)
Refuse Grounds			
1900	Pemberton Refuse Grounds	59,558	4,104
1902	Lillooet Area Refuse Ground	63,797	100,627
1904	DArcy Dev-Birkenhead Refuse	10,347	13,235
1905	Anderson Lake Refuse	0	0
1906	Area A Refuse Grounds	18,992	8,130
1908	Furry Creek Refuse Disposal	16,863	19,654
1909	Britannia Beach Refuse	15,794	17,465
Television Services			
2002	Bralorne Television	0	14
2003	Lillooet Camelsfoot TV & Radio Rebroadcasting	0	35
2004	Pemberton TV & Radio Rebroadcasting	1,855	(10,254)
Recreation Areas			
2100	Pemberton Recreation Commission	19,076	21,710
2102	Birken Recreation Commission	0	0
2104	Lillooet Dist R.E.C. Centre	0	(1)
2105	Squamish District Community Pool	106,499	5,804
2106	Pemberton / Area C Recreation	(26,075)	166,671
2107	Gold Bridge Community Complex	16,543	16,195

Squamish-Lillooet Regional District
Summary of Operating Surplus by Function

Unaudited

For the year ended December 31		2019	2018
Museums			
2200	Bralorne Museum	(75)	56
2201	Heritage-Haylmore Property	3,320	(825)
2202	Pemberton & Dist.Museum & Archives	0	0
2203	Area A Asset Preservation Service	131	195
Orphan Road Services			
2300	Upper Cheakamus Road Improvement	11,261	5,899
Dyking Areas			
2400	Furry Creek Dyking-Drainage	2,680	12,649
2401	Walkerville Dyking-Drainage	175	1,679
2402	Whitecap Dev Bear Creek Dyking Dist	2,743	4,043
Libraries			
2500	Lillooet-Area B Library	0	0
2501	Area A Library	0	1
2502	Pemberton Library	0	0
2503	Whistler Library	0	0
Cemeteries			
2600	Area A Cemetery	0	0
2601	Area C / Village of Pemberton Cemetery	0	0
Water Systems			
2700	Devine Water	1,814	3,671
2701	Furry Creek Water	36,996	23,679
2702	Pemberton North Water	24,669	104,783
2703	Bralorne Water	13,267	8,487
2705	Britannia Beach Water	71,070	28,359
2706	Gold Bridge Water	5,602	4,438
2707	D'Arcy Water	(17,571)	1,670
2709	Pinecrest Water	37,171	17,506
Sewer Systems			
2800	Bralorne Sewer	(143,697)	(15,689)
2801	Furry Creek Sewer	30,669	51,896
2802	Britannia Beach Sewer	16,337	736
2804	Pinecrest Sewer	(30,663)	(15,943)
Select Services			
2900	Electoral Areas General Select Services	78,663	66,504
2901	Electoral Area A Select Services	19,024	8,208
2902	Electoral Area B Select Services	44,797	24,842
2903	Electoral Area C Select Services	33,357	40,613
2904	Electoral Area D Select Services	179,349	138,128
Parks			
3000	Electoral Areas Community Parks Service	1,771	1,626
3001	Britannia Beach Parks and Trails	(1,804)	(8,847)
3002	Furry Creek Open Spaces	(14,341)	15,944
3003	Pemberton Valley Recreational Trails Service	(10,240)	(4,151)
3004	Sea to Sky Trails	252,047	346,232
Economic Development			
3101	Sea To Sky Economic Development	0	0
3102	Bridge River Valley Economic Development	0	0
Transit Systems			
3201	Regional Transit Planning & Infrastructure	33,900	32,741
Total all Services		2,238,487	2,645,891
Reserves		9,751,467	8,926,239
Investment in Tangible Capital Assets		32,186,556	31,567,561
Accumulated Surplus		44,176,510	43,139,691

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	2019	2018
---------------------------------------	-------------	-------------

Revenue

Requisition	1,155,397	1,014,834
Grants In Lieu of Taxes	1,426,574	1,358,536
Planning Fees	800	700
Overhead Recovery	168,926	153,576
Interest and Investment Income	86,708	78,181
Administrative Services	18,760	36,064
Miscellaneous Revenue	4,396	5,672
Contributions From Developers	96,000	96,000
Unconditional Grants - Provincial	200,000	200,000
Conditional Grants - Federal	668,870	342,245
Conditional Grants - Provincial	1,162	978
Conditional Grants - Non-Governmental	63,000	86,000
Proceeds From Borrowing	0	1,000,000
Transfer From Other Services	19,252	15,735
Transfer From Reserve	630,488	1,063,427
	4,540,333	5,451,948

Expenses

Regional Expenses	140,132	117,171
Electoral Area Expenses	154,717	137,999
Staff Costs	1,209,964	1,009,999
Office Expenses	185,949	159,571
Management Information Systems	156,118	142,209
Operating Expenses	229,622	621,759
Amortization / Depreciation	15,837	23,697
Consulting Fees	35,189	20,933
Utilities	15,916	12,088
Project Costs	204,189	210,993
Other Expenses	2,137	10,000
Debt Servicing Costs	85,767	0
Time allocation from other services	59,986	65,612
Transfer to Reserve	1,120,971	742,462
Contribution to Other Services	763,601	918,970
	4,380,095	4,193,463

Surplus (Deficit) for the year	160,238	1,258,485
---------------------------------------	----------------	------------------

Surplus (Deficit), beginning of year	1,682,885	424,400
---	------------------	----------------

Surplus (Deficit), end of year	1,843,123	1,682,885
---------------------------------------	------------------	------------------

Represented by:

Surplus Deficit -Available	353,808	531,605
Surplus Deficit -Invested in tangible capital assets	1,489,315	1,151,280
	1,843,123	1,682,885

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

For the year ended December 31	2019	2018
Revenue		
Requisition	75,000	50,000
	75,000	50,000
Expenses		
Advertising	0	88
Overhead from General Government	250	250
Contracted Services	74,750	47,000
Contribution To Other Services	0	1,069
Time Allocation from Other Services	0	158
	75,000	48,565
Surplus (Deficit) for the year	0	1,435
Surplus (Deficit), beginning of year	1,435	0
Surplus (Deficit), end of year	1,435	1,435
Represented by:		
Surplus Deficit -Available	1,435	1,435
Surplus Deficit -Invested in tangible capital assets	0	0
	1,435	1,435

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

For the year ended December 31 **2019** **2018**

Revenue

Requisition	341,518	320,878
Planning Fees	147,885	37,466
Interest and Investment Income	3,343	3,005
Administrative Services	4,501	16,365
Miscellaneous Revenue	75	600
Contribution From Other Governments	12,160	0
Conditional Grants - Provincial	52,730	0
Conditional Grants - Non-Governmental	24,320	0
Transfer From Other Services	324,231	324,231
	910,763	702,545

Expenses

Salaries	371,791	356,302
Benefits	72,384	69,859
Employer Health Tax	8,138	0
Overtime	712	434
Training	6,570	5,716
Dues/Subscriptions/Memberships	1,719	2,985
Travel	6,102	4,485
Advertising	10,339	16,218
Meeting Costs	1,246	333
Communications	1,520	973
Mapping & Land Data	4,580	14,888
Miscellaneous Office Expense	1,167	51
Staff Incentives	591	1,310
Staff Retention	2,400	2,112
Publications/Resources	865	1,805
Software	847	353
Overhead from General Government	64,038	48,113
Consulting - Legal	8,513	9,079
Consulting - Legal/Bylaw Enforcement	763	2,151
Consulting - Other	6,227	7,649
Bylaw Enforcement Expenses	1,991	0
Contracted Services	(3,170)	0
Recoverable Costs - Land Use	12,498	16,404
Special Projects	113,404	1,261
Transfer to Reserve	193	171
Contribution To Other Services	5,573	4,063
Time Allocation from Other Services	18,838	22,482
	719,839	589,197

Surplus (Deficit) for the year

190,924 **113,348**

Surplus (Deficit), beginning of year

369,007 **255,659**

Surplus (Deficit), end of year

559,931 **369,007**

Represented by:

Surplus Deficit -Available	559,931	369,007
Surplus Deficit -Invested in tangible capital assets	0	0
	559,931	369,007

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

For the year ended December 31	2019	2018
Revenue		
Requisition	31,511	31,511
Interest and Investment Income	591	467
Transfer From Reserve	0	1,000
	<u>32,102</u>	<u>32,978</u>
Expenses		
Travel	234	278
Meeting Costs	0	2,870
Overhead from General Government	250	250
Consulting - Legal	0	807
Transfer to Reserve	6,424	5,490
Time Allocation from Other Services	4,500	15,062
	<u>11,408</u>	<u>24,757</u>
Surplus (Deficit) for the year	<u>20,694</u>	<u>8,221</u>
Surplus (Deficit), beginning of year	<u>12,017</u>	<u>3,796</u>
Surplus (Deficit), end of year	<u>32,711</u>	<u>12,017</u>
Represented by:		
Surplus Deficit -Available	32,711	12,017
Surplus Deficit -Invested in tangible capital assets	0	0
	<u>32,711</u>	<u>12,017</u>

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

For the year ended December 31	2019	2018
Revenue		
Interest and Investment Income	283	254
	<u>283</u>	<u>254</u>
Expenses		
Overhead from General Government	250	250
	<u>250</u>	<u>250</u>
Surplus (Deficit) for the year	<u>33</u>	<u>4</u>
Surplus (Deficit), beginning of year	<u>9,256</u>	<u>9,252</u>
Surplus (Deficit), end of year	<u>9,289</u>	<u>9,256</u>
Represented by:		
Surplus Deficit -Available	9,289	9,256
Surplus Deficit -Invested in tangible capital assets	0	0
	<u>9,289</u>	<u>9,256</u>

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

For the year ended December 31	2019	2018
Revenue		
Interest and Investment Income	2,440	2,166
Tipping Fees	135,570	142,423
Miscellaneous Revenue	0	160
	138,010	144,749
Expenses		
Training	511	1,290
Dues/Subscriptions/Memberships	2,655	2,655
Travel	927	500
Advertising	315	0
Meeting Costs	0	10
Communications	0	257
Overhead from General Government	250	250
Consulting - Legal	0	775
Contracted Services	14,000	9,655
Special Projects	27,091	15,569
Transfer to Reserve	39,561	13,372
Time Allocation from Other Services	56,010	95,704
	141,320	140,037
Surplus (Deficit) for the year	(3,310)	4,712
Surplus (Deficit), beginning of year	100,681	95,969
Surplus (Deficit), end of year	97,371	100,681
Represented by:		
Surplus Deficit -Available	97,371	100,681
Surplus Deficit -Invested in tangible capital assets	0	0
	97,371	100,681

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

For the year ended December 31	2019	2018
Revenue		
Administrative Services	453,790	523,109
	453,790	523,109
Expenses		
Staff Costs	401,691	476,709
Office Expenses	7,400	6,200
Management Information Systems	0	970
Administration	37,220	37,769
Operating Expenses	0	483
Consulting Fees	362	0
Contribution to Other Services	5,826	4,063
	452,499	526,194
Surplus (Deficit) for the year	1,291	(3,085)
Surplus (Deficit), beginning of year	(1,291)	1,794
Surplus (Deficit), end of year	0	(1,291)
Represented by:		
Surplus Deficit -Available	0	(1,291)
Surplus Deficit -Invested in tangible capital assets	0	0
	0	(1,291)

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

For the year ended December 31	2019	2018
Revenue		
Requisition	134,010	105,496
Building Permit Fees	235,014	305,829
Interest and Investment Income	3,038	2,708
Administrative Services	13,472	13,760
Miscellaneous Revenue	414	989
Transfer From Reserve	15,000	0
	400,948	428,782
Expenses		
Salaries	304,068	248,564
Benefits	61,518	54,189
Employer Health Tax	6,479	0
Overtime	2,944	4,523
Training	3,369	3,486
Dues/Subscriptions/Memberships	2,634	1,292
Travel	10,485	12,720
Advertising	425	645
Communications	816	629
Courier	225	122
Office Supplies	382	0
Miscellaneous Office Expense	6,207	4,148
Staff Incentives	467	374
Staff Retention	1,652	1,250
Publications/Resources	(1,312)	2,787
Overhead from General Government	32,648	25,915
Consulting - Legal	4,257	2,242
Consulting - Legal/Bylaw Enforcement	40,424	9,114
Transfer to Reserve	2,357	0
Contribution To Other Services	6,586	4,617
	486,631	376,617
Surplus (Deficit) for the year	(85,683)	52,165
Surplus (Deficit), beginning of year	163,936	111,771
Surplus (Deficit), end of year	78,253	163,936
Represented by:		
Surplus Deficit -Available	78,253	163,936
Surplus Deficit -Invested in tangible capital assets	0	0
	78,253	163,936

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

For the year ended December 31	2019	2018
Revenue		
Requisition	17,000	16,000
Interest and Investment Income	563	701
Miscellaneous Revenue	0	1,769
Transfer From Reserve	25,608	0
	43,171	18,470
Expenses		
UBCM Expenses	4,797	3,468
UBCM Dues	2,701	3,324
Elections - Advertisement/Court of Revision	1,528	13,165
Elections - Travel Expense	0	1,129
Overhead from General Government	250	250
Consulting - Legal	915	0
Transfer to Reserve	4,076	0
Time Allocation from Other Services	642	25,741
	14,909	47,077
Surplus (Deficit) for the year	28,262	(28,607)
Surplus (Deficit), beginning of year	(27,377)	1,230
Surplus (Deficit), end of year	885	(27,377)
Represented by:		
Surplus Deficit -Available	885	(27,377)
Surplus Deficit -Invested in tangible capital assets	0	0
	885	(27,377)

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

For the year ended December 31	2019	2018
Revenue		
	0	0
Expenses		
	0	0
Surplus (Deficit) for the year	0	0
Surplus (Deficit), end of year	0	0
Represented by:		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	0	0

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

For the year ended December 31	2019	2018
Revenue		
	0	0
Expenses		
	0	0
Surplus (Deficit) for the year	0	0
Surplus (Deficit), end of year	0	0
Represented by:		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	0	0

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

For the year ended December 31	2019	2018
Revenue		
Requisition	101,527	95,790
	101,527	95,790
Expenses		
Overhead from General Government	250	250
Miscellaneous Operating Cost	101,277	95,722
	101,527	95,972
Surplus (Deficit) for the year	0	(182)
Surplus (Deficit), beginning of year	0	182
Surplus (Deficit), end of year	0	0
Represented by:		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	0	0

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

For the year ended December 31	2019	2018
Revenue		
Requisition	88,111	65,811
	88,111	65,811
Expenses		
Overhead from General Government	250	250
Miscellaneous Operating Cost	87,861	65,561
Time Allocation from Other Services	(418)	418
	87,693	66,229
Surplus (Deficit) for the year	418	(418)
Surplus (Deficit), beginning of year	(418)	0
Surplus (Deficit), end of year	0	(418)
Represented by:		
Surplus Deficit -Available	0	(418)
Surplus Deficit -Invested in tangible capital assets	0	0
	0	(418)

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

For the year ended December 31	2019	2018
Revenue		
Requisition	40,250	38,720
	40,250	38,720
Expenses		
Overhead from General Government	250	250
Miscellaneous Operating Cost	20,000	38,470
Capital Grant	20,000	0
	40,250	38,720
 Surplus (Deficit) for the year	 0	 0
 Surplus (Deficit), end of year	 0	 0
Represented by:		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	0	0

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

For the year ended December 31	2019	2018
Revenue		
	0	0
Expenses		
	0	0
Surplus (Deficit) for the year	0	0
Surplus (Deficit), end of year	0	0
Represented by:		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	0	0

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

For the year ended December 31	2019	2018
Revenue		
Requisition	37,500	37,500
	37,500	37,500
Expenses		
Overhead from General Government	250	250
Miscellaneous Operating Cost	37,250	37,250
	37,500	37,500
Surplus (Deficit) for the year	0	0
Surplus (Deficit), end of year	0	0
Represented by:		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	0	0

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

For the year ended December 31	2019	2018
Revenue		
Requisition	4,655	4,326
Transfer From Other Services	1,500	5,000
	<u>6,155</u>	<u>9,326</u>
Expenses		
Overhead from General Government	250	250
Miscellaneous Operating Cost	5,546	2,683
Capital Grant	359	6,393
	<u>6,155</u>	<u>9,326</u>
Surplus (Deficit) for the year	<u><u>0</u></u>	<u><u>0</u></u>
Surplus (Deficit), end of year	<u>0</u>	<u>0</u>
Represented by:		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<u><u>0</u></u>	<u><u>0</u></u>

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

For the year ended December 31	2019	2018
Revenue		
Requisition	29,124	29,124
Interest and Investment Income	543	478
	29,667	29,602
Expenses		
Radio Expense	492	492
Overhead from General Government	250	250
Consulting - Legal	0	158
Insurance	432	426
Miscellaneous Operating Cost	28,300	25,050
Transfer to Reserve	525	3,343
Time Allocation from Other Services	154	0
	30,153	29,719
Surplus (Deficit) for the year	(486)	(117)
Surplus (Deficit), beginning of year	2,245	2,362
Surplus (Deficit), end of year	1,759	2,245
Represented by:		
Surplus Deficit -Available	1,759	2,245
Surplus Deficit -Invested in tangible capital assets	0	0
	1,759	2,245

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

For the year ended December 31	2019	2018
---------------------------------------	-------------	-------------

Revenue

Requisition	99,000	99,000
Rental Income	6,015	6,188
Interest and Investment Income	2,347	1,196
Miscellaneous Revenue	3,566	131,190
Sale of Capital Assets	0	(1,102)
Conditional Grants - Non-Governmental	0	8,000
	110,928	244,472

Expenses

Salaries	2,229	1,243
Benefits	6,493	6,715
Employer Health Tax	159	0
Training	4,075	0
Dues/Subscriptions/Memberships	140	0
Travel	2,591	0
Courier	40	0
Office Supplies	471	70
Vehicle Expense	12,190	183
Radio Expense	734	0
Overhead from General Government	250	250
Consulting - Legal	0	1,877
Recruitment & retention	8,069	0
Depreciation/Amortization	36,672	37,500
Insurance	6,668	3,612
Licenses & Permits	230	0
Miscellaneous Operating Cost	352	57,408
Operating Supplies - Parts	3,735	0
Operating Supplies - Other	3,891	1,471
Service / Site Maintenance	391	0
Utilities - Hydro	4,050	3,561
Utilities - Telephone	1,512	0
Non-Capitalized Equipment	6,302	9,044
Transfer to Reserve	85,654	38,073
Time Allocation from Other Services	959	0
Debt servicing	24,980	24,980
	212,837	185,987

Surplus (Deficit) for the year	(101,909)	58,485
---------------------------------------	------------------	---------------

Surplus (Deficit), beginning of year	396,897	338,412
---	----------------	----------------

Surplus (Deficit), end of year	294,988	396,897
---------------------------------------	----------------	----------------

Represented by:

Surplus Deficit -Available	63,979	134,867
Surplus Deficit -Invested in tangible capital assets	231,009	262,030
	294,988	396,897

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

For the year ended December 31	2019	2018
Revenue		
Requisition	12,500	12,250
Rental Income	13,559	10,287
Interest and Investment Income	549	460
Transfer From Other Services	7,111	7,111
	33,719	30,108
Expenses		
Advertising	0	239
Overhead from General Government	250	250
Depreciation/Amortization	1,831	1,831
Insurance	519	513
Miscellaneous Operating Cost	32,551	23,800
Service / Site Maintenance	0	1,196
Transfer to Reserve	2,000	5,631
Time Allocation from Other Services	1,992	102
	39,143	33,562
Surplus (Deficit) for the year	(5,424)	(3,454)
Surplus (Deficit), beginning of year	(25,715)	(22,261)
Surplus (Deficit), end of year	(31,139)	(25,715)
Represented by:		
Surplus Deficit -Available	(886)	2,707
Surplus Deficit -Invested in tangible capital assets	(30,253)	(28,422)
	(31,139)	(25,715)

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

For the year ended December 31	2019	2018
Revenue		
Parcel Tax	21,750	4,688
	21,750	4,688
Expenses		
Advertising	1,373	0
Overhead from General Government	250	250
Insurance	126	127
Miscellaneous Operating Cost	11,860	4,033
Capital Grant	8,190	0
	21,799	4,410
Surplus (Deficit) for the year	(49)	278
Surplus (Deficit), beginning of year	51	(227)
Surplus (Deficit), end of year	2	51
Represented by:		
Surplus Deficit -Available	2	51
Surplus Deficit -Invested in tangible capital assets	0	0
	2	51

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

For the year ended December 31	2019	2018
Revenue		
Requisition	37,172	37,172
Interest and Investment Income	2,077	1,723
Transfer From Other Services	0	102,732
	<u>39,249</u>	<u>141,627</u>
Expenses		
Travel	0	580
Overhead from General Government	250	250
Depreciation/Amortization	1,126	1,126
Insurance	432	425
Licenses & Permits	70	70
Miscellaneous Operating Cost	40,000	35,000
Capital Grant	0	102,151
Transfer to Reserve	13,435	0
Time Allocation from Other Services	154	0
	<u>55,467</u>	<u>139,602</u>
Surplus (Deficit) for the year	<u>(16,218)</u>	<u>2,025</u>
Surplus (Deficit), beginning of year	<u>5,327</u>	<u>3,302</u>
Surplus (Deficit), end of year	<u>(10,891)</u>	<u>5,327</u>
Represented by:		
Surplus Deficit -Available	2,623	17,715
Surplus Deficit -Invested in tangible capital assets	(13,514)	(12,388)
	<u>(10,891)</u>	<u>5,327</u>

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

For the year ended December 31 **2019** **2018**

Revenue

Requisition	293,730	261,416
Grants In Lieu of Taxes	2,548	2,358
Interest and Investment Income	1,467	1,563
Miscellaneous Revenue	20	0
Sale of Capital Assets	0	1,500
Conditional Grants - Non-Governmental	45,000	31,913
Transfer From Other Services	37,738	0
Transfer From Reserve	4,399	51,707
	384,902	350,457

Expenses

Salaries	41,711	37,336
Benefits	6,916	6,219
Employer Health Tax	907	0
Training	13,361	6,647
Dues/Subscriptions/Memberships	0	100
Travel	3,331	0
Meeting Costs	32	0
Bank Charges & Interest	0	75
Communications	0	65
Courier	39	38
Office Supplies	1,576	966
Security	600	600
Vehicle Expense	23,430	18,831
Radio Expense	3,965	10,517
Software	226	971
Overhead from General Government	250	250
Consulting - Legal	55	2,443
Contracted Services	1,150	1,780
Recruitment & retention	48,095	48,124
Depreciation/Amortization	66,899	61,167
Insurance	12,352	11,695
Licenses & Permits	640	1,300
Miscellaneous Operating Cost	365	539
Operating Supplies - Parts	2,516	2,542
Operating Supplies - Other	9,660	7,824
Service / Site Maintenance	7,344	2,101
Utilities - Hydro	5,010	4,287
Utilities - Telephone	2,527	2,410
Non-Capitalized Equipment	16,895	20,801
Transfer to Reserve	70,043	34,376
Time Allocation from Other Services	978	0
Debt servicing	59,984	69,259
	400,857	353,263

Surplus (Deficit) for the year

(15,955) **(2,806)**

Surplus (Deficit), beginning of year

117,252 **120,058**

Surplus (Deficit), end of year

101,297 **117,252**

Represented by:

Surplus Deficit -Available	29,024	15,818
Surplus Deficit -Invested in tangible capital assets	72,273	101,434
	101,297	117,252

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

For the year ended December 31	2019	2018
Revenue		
Requisition	24,446	22,559
	24,446	22,559
Expenses		
Overhead from General Government	250	250
Miscellaneous Operating Cost	24,196	22,491
	24,446	22,741
Surplus (Deficit) for the year	0	(182)
Surplus (Deficit), beginning of year	0	182
Surplus (Deficit), end of year	0	0
Represented by:		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	0	0

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

For the year ended December 31	2019	2018
Revenue		
Requisition	51,415	49,316
	51,415	49,316
Expenses		
Overhead from General Government	250	250
Miscellaneous Operating Cost	51,165	49,248
	51,415	49,498
Surplus (Deficit) for the year	0	(182)
Surplus (Deficit), beginning of year	0	182
Surplus (Deficit), end of year	0	0
Represented by:		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	0	0

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

For the year ended December 31	2019	2018
Revenue		
Interest and Investment Income	266	239
	<u>266</u>	<u>239</u>
Expenses		
Overhead from General Government	250	250
Time Allocation from Other Services	0	586
	<u>250</u>	<u>836</u>
Surplus (Deficit) for the year	<u>16</u>	<u>(597)</u>
Surplus (Deficit), beginning of year	<u>(67)</u>	<u>530</u>
Surplus (Deficit), end of year	<u>(51)</u>	<u>(67)</u>
Represented by:		
Surplus Deficit -Available	(51)	(67)
Surplus Deficit -Invested in tangible capital assets	0	0
	<u>(51)</u>	<u>(67)</u>

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

For the year ended December 31 **2019** **2018**

Revenue

Requisition	225,091	179,143
Planning Fees	900	500
Interest and Investment Income	2,124	2,109
Administrative Services	4,020	1,116
Miscellaneous Revenue	0	46,157
Conditional Grants - Provincial	766,174	282,436
Transfer From Other Services	1,580	4,111
Transfer From Reserve	30,436	6,550
	1,030,325	522,122

Expenses

Salaries	154,358	141,070
Benefits	31,564	25,572
Employer Health Tax	3,360	0
Overtime	0	27,695
Training	1,437	1,412
Travel	4,790	4,344
Advertising	810	180
Meeting Costs	0	419
Communications	1,778	2,159
Courier	25	0
Office Supplies	0	90
Staff Retention	833	750
Support Services	139	45
Overhead from General Government	8,337	7,179
Consulting - Legal	733	0
Contracted Services	5,000	4,000
Operating Supplies - Other	6,755	6,497
Utilities - Telephone	135	396
Special Projects	805,269	308,803
Transfer to Reserve	1,394	1,452
Contribution To Other Services	1,267	923
Time Allocation from Other Services	391	2,477
	1,028,375	535,463

Surplus (Deficit) for the year

1,950 **(13,341)**

Surplus (Deficit), beginning of year

(432) **12,909**

Surplus (Deficit), end of year

1,518 **(432)**

Represented by:

Surplus Deficit -Available	1,518	(432)
Surplus Deficit -Invested in tangible capital assets	0	0
	1,518	(432)

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

For the year ended December 31	2019	2018
Revenue		
Requisition	5,000	5,000
Interest and Investment Income	3,145	2,813
Miscellaneous Revenue	18,359	14,731
	26,504	22,544
Expenses		
Communications	1,844	2,365
Radio Expense	106	106
Overhead from General Government	250	250
Contracted Services	12,771	12,229
Depreciation/Amortization	8,545	9,321
Insurance	383	384
Service / Site Maintenance	0	2,748
Utilities - Hydro	135	136
Utilities - Telephone	3,103	3,020
Transfer to Reserve	2,512	899
Time Allocation from Other Services	231	224
	29,880	31,681
Surplus (Deficit) for the year	(3,376)	(9,137)
Surplus (Deficit), beginning of year	13,031	22,168
Surplus (Deficit), end of year	9,655	13,031
Represented by:		
Surplus Deficit -Available	9,655	4,487
Surplus Deficit -Invested in tangible capital assets	0	8,545
	9,655	13,031

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

For the year ended December 31	2019	2018
Revenue		
Requisition	15,300	13,500
Interest and Investment Income	1,251	746
Miscellaneous Revenue	20,288	17,864
	36,839	32,110
Expenses		
Radio Expense	624	556
Overhead from General Government	250	250
Contracted Services	29,510	27,890
Depreciation/Amortization	5,095	5,095
Service / Site Maintenance	2,467	0
Utilities - Telephone	8,349	6,134
Transfer to Reserve	35,096	0
Time Allocation from Other Services	231	0
	81,622	39,925
Surplus (Deficit) for the year	(44,783)	(7,815)
Surplus (Deficit), beginning of year	57,663	65,478
Surplus (Deficit), end of year	12,880	57,663
Represented by:		
Surplus Deficit -Available	3,539	43,227
Surplus Deficit -Invested in tangible capital assets	9,341	14,436
	12,880	57,663

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

For the year ended December 31	2019	2018
Revenue		
Requisition	2,525	2,450
Interest and Investment Income	72	62
	2,597	2,512
Expenses		
Overhead from General Government	250	250
Utilities - Hydro	2,112	2,083
Transfer to Reserve	177	120
Time Allocation from Other Services	100	29
	2,639	2,482
Surplus (Deficit) for the year	(42)	30
Surplus (Deficit), beginning of year	272	242
Surplus (Deficit), end of year	230	272
Represented by:		
Surplus Deficit -Available	230	272
Surplus Deficit -Invested in tangible capital assets	0	0
	230	272

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

For the year ended December 31	2019	2018
Revenue		
Requisition	4,491	4,491
Interest and Investment Income	154	133
	4,645	4,624
Expenses		
Overhead from General Government	250	250
Utilities - Hydro	3,755	3,884
Transfer to Reserve	542	0
Time Allocation from Other Services	100	30
	4,647	4,164
Surplus (Deficit) for the year	(2)	460
Surplus (Deficit), beginning of year	518	58
Surplus (Deficit), end of year	516	518
Represented by:		
Surplus Deficit -Available	516	518
Surplus Deficit -Invested in tangible capital assets	0	0
	516	518

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

For the year ended December 31	2019	2018
Revenue		
Requisition	2,778	2,712
Interest and Investment Income	32	27
	2,810	2,739
Expenses		
Overhead from General Government	250	250
Utilities - Hydro	2,347	2,314
Transfer to Reserve	150	135
Time Allocation from Other Services	100	0
	2,847	2,699
Surplus (Deficit) for the year	(37)	40
Surplus (Deficit), beginning of year	159	119
Surplus (Deficit), end of year	122	159
Represented by:		
Surplus Deficit -Available	122	159
Surplus Deficit -Invested in tangible capital assets	0	0
	122	159

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

For the year ended December 31	2019	2018
Revenue		
Parcel Tax	2,778	2,578
Interest and Investment Income	87	76
	2,865	2,654
Expenses		
Overhead from General Government	250	250
Utilities - Hydro	1,643	2,314
Transfer to Reserve	200	0
Time Allocation from Other Services	100	0
	2,193	2,564
Surplus (Deficit) for the year	672	90
Surplus (Deficit), beginning of year	147	57
Surplus (Deficit), end of year	819	147
Represented by:		
Surplus Deficit -Available	819	147
Surplus Deficit -Invested in tangible capital assets	0	0
	819	147

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

For the year ended December 31	2019	2018
Revenue		
Requisition	13,828	13,828
Interest and Investment Income	1,612	1,424
	<u>15,440</u>	<u>15,252</u>
Expenses		
Overhead from General Government	250	250
Contracted Services	3,083	3,892
Service / Site Maintenance	446	0
Utilities - Hydro	6,734	6,774
Transfer to Reserve	2,411	0
Time Allocation from Other Services	1,782	1,295
	<u>14,706</u>	<u>12,211</u>
Surplus (Deficit) for the year	<u><u>734</u></u>	<u><u>3,041</u></u>
Surplus (Deficit), beginning of year	<u>3,013</u>	<u>(28)</u>
Surplus (Deficit), end of year	<u>3,747</u>	<u>3,013</u>
Represented by:		
Surplus Deficit -Available	3,747	3,013
Surplus Deficit -Invested in tangible capital assets	0	0
	<u><u>3,747</u></u>	<u><u>3,013</u></u>

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

For the year ended December 31	2019	2018
Revenue		
Requisition	14,856	14,607
Interest and Investment Income	183	158
	15,039	14,765
Expenses		
Overhead from General Government	250	250
Contracted Services	1,646	2,976
Depreciation/Amortization	544	544
Utilities - Hydro	8,870	8,922
Transfer to Reserve	500	434
Time Allocation from Other Services	1,031	1,278
	12,841	14,404
Surplus (Deficit) for the year	2,198	361
Surplus (Deficit), beginning of year	6,369	6,008
Surplus (Deficit), end of year	8,567	6,369
Represented by:		
Surplus Deficit -Available	2,537	(206)
Surplus Deficit -Invested in tangible capital assets	6,030	6,575
	8,567	6,369

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

For the year ended December 31	2019	2018
Revenue		
Requisition	220,121	195,400
Interest and Investment Income	4,617	688
Tipping Fees	107,520	86,055
Proceeds From Borrowing	0	200,000
Transfer From Landfill Closure Liability	5,026	4,891
	337,284	487,035
Expenses		
Advertising	0	699
Overhead from General Government	250	250
Consulting - Legal	0	1,027
Consulting - Other	11,000	0
Contracted Services	234,610	244,373
Miscellaneous Operating Cost	454	454
Operating Supplies - Other	423	0
Special Projects	5,757	4,891
Debt Issue Costs	0	2,000
Transfer to Reserve	3,773	232,870
Contribution To Other Services	1,000	1,000
Time Allocation from Other Services	13,958	28,611
Debt servicing	10,604	0
	281,829	516,175
Surplus (Deficit) for the year	55,455	(29,140)
Surplus (Deficit), beginning of year	205,934	235,074
Surplus (Deficit), end of year	261,389	205,934
Represented by:		
Surplus Deficit -Available	59,558	4,104
Surplus Deficit -Invested in tangible capital assets	201,831	201,830
	261,389	205,934

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

For the year ended December 31	2019	2018
Revenue		
Requisition	46,000	46,000
Interest and Investment Income	8,817	7,093
Tipping Fees	302,661	351,139
Miscellaneous Revenue	1,920	2,910
Sale of Capital Assets	(4,790)	0
	354,608	407,142
Expenses		
Travel	0	124
Advertising	227	239
Bank Charges & Interest	1,385	980
Courier	81	80
Office Supplies	143	0
Software	0	5,258
Support Services	855	651
Overhead from General Government	250	250
Consulting - Engineering	9,647	41,662
Contracted Services	147,963	133,899
Depreciation/Amortization	39,603	42,780
Insurance	837	716
Licenses & Permits	350	841
Operating Supplies - Other	10,674	3,807
Service / Site Maintenance	9,376	8,915
Tipping Fee Surcharge	13,960	15,237
Utilities - Hydro	2,903	2,940
Utilities - Telephone	1,870	2,178
Non-Capitalized Equipment	0	1,100
Transfer to Landfill Closure	50,000	95,180
Transfer to Reserve	44,472	165,935
Contribution To Other Services	1,500	1,500
Time Allocation from Other Services	36,529	30,265
	372,625	554,537
Surplus (Deficit) for the year	(18,017)	(147,395)
Surplus (Deficit), beginning of year	442,019	589,414
Surplus (Deficit), end of year	424,002	442,019
Represented by:		
Surplus Deficit -Available	63,797	100,627
Surplus Deficit -Invested in tangible capital assets	360,205	341,392
	424,002	442,019

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

For the year ended December 31	2019	2018
Revenue		
Requisition	8,281	8,281
Parcel Tax	31,250	31,250
Interest and Investment Income	239	155
Tipping Fees	5,186	5,696
Transfer From Other Services	5,750	5,750
	50,706	51,132
Expenses		
Overhead from General Government	250	250
Consulting - Other	2,632	0
Contracted Services	31,656	28,713
Depreciation/Amortization	3,333	3,333
Insurance	676	844
Operating Supplies - Other	500	195
Service / Site Maintenance	4,251	1,915
Utilities - Hydro	846	597
Utilities - Telephone	857	861
Transfer to Reserve	4,491	5,732
Time Allocation from Other Services	7,435	5,293
	56,927	47,733
Surplus (Deficit) for the year	(6,221)	3,399
Surplus (Deficit), beginning of year	24,629	21,230
Surplus (Deficit), end of year	18,408	24,629
Represented by:		
Surplus Deficit -Available	10,347	13,235
Surplus Deficit -Invested in tangible capital assets	8,061	11,394
	18,408	24,629

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

For the year ended December 31	2019	2018
Revenue		
Parcel Tax	5,000	5,000
	5,000	5,000
Expenses		
Overhead from General Government	250	250
Contribution To Other Services	4,750	4,750
	5,000	5,000
Surplus (Deficit) for the year	0	0
Surplus (Deficit), beginning of year	0	0
Surplus (Deficit), end of year	0	0
Represented by:		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	0	0

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

For the year ended December 31	2019	2018
Revenue		
Requisition	24,980	23,257
Parcel Tax	34,304	32,013
Interest and Investment Income	1,195	1,067
Tipping Fees	11,879	10,661
Miscellaneous Revenue	2,111	7,065
Transfer From Other Services	1,500	1,500
	75,969	75,563
Expenses		
Overhead from General Government	250	250
Contracted Services	43,012	43,153
Depreciation/Amortization	3,321	3,321
Insurance	1,284	1,268
Licenses & Permits	200	200
Operating Supplies - Other	1,002	1,219
Service / Site Maintenance	2,975	3,668
Tipping Fee Surcharge	11,737	10,063
Utilities - Hydro	483	471
Non-Capitalized Equipment	0	9,575
Transfer to Reserve	0	3,626
Time Allocation from Other Services	4,163	6,184
	68,427	82,998
Surplus (Deficit) for the year	7,542	(7,435)
Surplus (Deficit), beginning of year	13,814	21,249
Surplus (Deficit), end of year	21,356	13,814
Represented by:		
Surplus Deficit -Available	18,992	8,130
Surplus Deficit -Invested in tangible capital assets	2,364	5,685
	21,356	13,814

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

For the year ended December 31	2019	2018
Revenue		
Requisition	58,514	58,037
Interest and Investment Income	783	695
Tipping Fees	5,061	4,469
	64,358	63,201
Expenses		
Travel	0	39
Advertising	442	0
Meeting Costs	163	0
Software	63	0
Overhead from General Government	250	250
Contracted Services	58,452	47,424
Operating Supplies - Other	235	0
Service / Site Maintenance	446	0
Transfer to Reserve	551	3,000
Time Allocation from Other Services	6,547	6,502
	67,149	57,215
Surplus (Deficit) for the year	(2,791)	5,986
Surplus (Deficit), beginning of year	19,654	13,668
Surplus (Deficit), end of year	16,863	19,654
Represented by:		
Surplus Deficit -Available	16,863	19,654
Surplus Deficit -Invested in tangible capital assets	0	0
	16,863	19,654

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

For the year ended December 31	2019	2018
Revenue		
Requisition	73,500	73,500
Interest and Investment Income	504	352
Tipping Fees	5,707	5,040
	<u>79,711</u>	<u>78,892</u>
Expenses		
Advertising	442	0
Meeting Costs	163	0
Software	72	0
Overhead from General Government	250	250
Contracted Services	64,022	55,590
Operating Supplies - Other	235	0
Service / Site Maintenance	1,962	0
Transfer to Reserve	7,104	11,826
Time Allocation from Other Services	7,132	7,664
	<u>81,382</u>	<u>75,330</u>
Surplus (Deficit) for the year	<u>(1,671)</u>	<u>3,562</u>
Surplus (Deficit), beginning of year	<u>17,465</u>	<u>13,903</u>
Surplus (Deficit), end of year	<u>15,794</u>	<u>17,465</u>
Represented by:		
Surplus Deficit -Available	15,794	17,465
Surplus Deficit -Invested in tangible capital assets	0	0
	<u>15,794</u>	<u>17,465</u>

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

For the year ended December 31	2019	2018
Revenue		
Requisition	4,755	3,076
Interest and Investment Income	23	27
Transfer From Reserve	600	0
	<u>5,378</u>	<u>3,103</u>
Expenses		
Overhead from General Government	250	250
Insurance	119	120
Miscellaneous Operating Cost	4,400	2,716
Capital Grant	600	0
Transfer to Reserve	23	0
	<u>5,392</u>	<u>3,086</u>
Surplus (Deficit) for the year	<u>(14)</u>	<u>17</u>
Surplus (Deficit), beginning of year	<u>14</u>	<u>(3)</u>
Surplus (Deficit), end of year	<u>0</u>	<u>14</u>
Represented by:		
Surplus Deficit -Available	0	14
Surplus Deficit -Invested in tangible capital assets	0	0
	<u>0</u>	<u>14</u>

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

For the year ended December 31	2019	2018
Revenue		
Requisition	27,065	30,849
Interest and Investment Income	64	55
	<u>27,129</u>	<u>30,904</u>
Expenses		
Overhead from General Government	250	250
Miscellaneous Operating Cost	26,850	29,800
Transfer to Reserve	64	814
	<u>27,164</u>	<u>30,864</u>
Surplus (Deficit) for the year	<u><u>(35)</u></u>	<u><u>40</u></u>
Surplus (Deficit), beginning of year	<u>35</u>	<u>(5)</u>
Surplus (Deficit), end of year	<u>0</u>	<u>35</u>
Represented by:		
Surplus Deficit -Available	0	35
Surplus Deficit -Invested in tangible capital assets	0	0
	<u><u>0</u></u>	<u><u>35</u></u>

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

For the year ended December 31	2019	2018
Revenue		
Requisition	31,173	19,500
Interest and Investment Income	121	111
Transfer From Reserve	500	0
	31,794	19,611
Expenses		
Overhead from General Government	250	250
Contracted Services	7,367	11,596
Insurance	245	240
Miscellaneous Operating Cost	0	40
Operating Supplies - Parts	0	4,045
Service / Site Maintenance	10,517	13,536
Utilities - Hydro	1,306	1,429
Transfer to Reserve	0	1,656
Time Allocation from Other Services	0	288
	19,685	33,080
Surplus (Deficit) for the year	12,109	(13,469)
Surplus (Deficit), beginning of year	(10,254)	3,215
Surplus (Deficit), end of year	1,855	(10,254)
Represented by:		
Surplus Deficit -Available	1,855	(10,254)
Surplus Deficit -Invested in tangible capital assets	0	0
	1,855	(10,254)

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

For the year ended December 31	2019	2018
Revenue		
Requisition	30,000	30,000
	30,000	30,000
Expenses		
Overhead from General Government	250	250
Miscellaneous Operating Cost	32,364	27,064
Contribution To Other Services	20	5,014
	32,634	32,328
Surplus (Deficit) for the year	(2,634)	(2,328)
Surplus (Deficit), beginning of year	21,710	24,038
Surplus (Deficit), end of year	19,076	21,710
Represented by:		
Surplus Deficit -Available	19,076	21,710
Surplus Deficit -Invested in tangible capital assets	0	0
	19,076	21,710

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

For the year ended December 31	2019	2018
Revenue		
Requisition	3,433	3,430
	3,433	3,430
Expenses		
Overhead from General Government	250	250
Insurance	183	180
Miscellaneous Operating Cost	3,000	3,000
	3,433	3,430
Surplus (Deficit) for the year	0	0
Surplus (Deficit), beginning of year	0	0
Surplus (Deficit), end of year	0	0
Represented by:		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	0	0

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

For the year ended December 31	2019	2018
Revenue		
Requisition	2,586	2,000
Transfer From Other Services	12,088	32,087
	<u>14,674</u>	<u>34,087</u>
Expenses		
Overhead from General Government	250	250
Miscellaneous Operating Cost	14,423	13,838
Capital Grant	0	20,000
	<u>14,673</u>	<u>34,088</u>
Surplus (Deficit) for the year	<u><u>1</u></u>	<u><u>(1)</u></u>
Surplus (Deficit), beginning of year	<u>(1)</u>	<u>0</u>
Surplus (Deficit), end of year	<u>0</u>	<u>(1)</u>
Represented by:		
Surplus Deficit -Available	0	(1)
Surplus Deficit -Invested in tangible capital assets	0	0
	<u><u>0</u></u>	<u><u>(1)</u></u>

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

For the year ended December 31	2019	2018
Revenue		
Requisition	1,406,514	1,363,491
Interest and Investment Income	8,781	8,804
Transfer From Reserve	0	56,586
	<u>1,415,295</u>	<u>1,428,881</u>
Expenses		
Overhead from General Government	250	250
Depreciation/Amortization	139,371	135,876
Miscellaneous Operating Cost	1,265,809	1,302,224
Transfer to Reserve	8,781	0
Debt servicing	39,759	39,759
	<u>1,453,970</u>	<u>1,478,109</u>
Surplus (Deficit) for the year	<u>(38,675)</u>	<u>(49,228)</u>
Surplus (Deficit), beginning of year	<u>(716,269)</u>	<u>(667,041)</u>
Surplus (Deficit), end of year	<u>(754,944)</u>	<u>(716,269)</u>
Represented by:		
Surplus Deficit -Available	106,499	5,804
Surplus Deficit -Invested in tangible capital assets	<u>(861,443)</u>	<u>(722,073)</u>
	<u>(754,944)</u>	<u>(716,269)</u>

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

For the year ended December 31	2019	2018
Revenue		
Requisition	1,132,409	1,105,987
Interest and Investment Income	1,473	2,699
Administrative Services	1,701	8,097
Miscellaneous Revenue	2,371	5,594
Sales of Goods and Services	188,399	396,439
Conditional Grants - Federal	2,000	1,553
Conditional Grants - Provincial	7,002	1,000
Conditional Grants - Non-Governmental	3,650	61,166
Proceeds From Borrowing	0	67,984
Transfer From Other Services	49,968	78,507
Transfer From Reserve	258,198	48,434
	1,647,171	1,777,460
Expenses		
Staff Costs	214,219	509,522
Office Expenses	13,572	31,415
Management Information Systems	18,210	20,900
Administration	5,833	14,000
Operating Expenses	1,044,144	315,626
Amortization / Depreciation	307,928	291,631
Consulting Fees	2,365	9,581
Utilities	29,066	87,601
Project Costs	0	302
Debt Servicing Costs	347,629	307,195
Time allocation from other services	3,399	6,613
Transfer to Reserve	95,000	108,709
Contribution to Other Services	0	1,000
	2,081,365	1,704,095
Surplus (Deficit) for the year	(434,194)	73,365
Surplus (Deficit), beginning of year	1,397,552	1,324,187
Surplus (Deficit), end of year	963,358	1,397,552
Represented by:		
Surplus Deficit -Available	(26,075)	166,671
Surplus Deficit -Invested in tangible capital assets	989,432	1,230,881
	963,358	1,397,552

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

For the year ended December 31	2019	2018
Revenue		
Rental Income	21,968	20,934
Interest and Investment Income	3,669	3,147
	25,637	24,081
Expenses		
Overhead from General Government	250	250
Contracted Services	3,477	4,021
Depreciation/Amortization	7,336	7,336
Insurance	632	620
Operating Supplies - Other	192	354
Service / Site Maintenance	434	152
Utilities - Hydro	5,352	4,925
Transfer to Reserve	13,227	5,000
Time Allocation from Other Services	1,725	640
	32,625	23,298
Surplus (Deficit) for the year	(6,988)	783
Surplus (Deficit), beginning of year	(36,408)	(37,191)
Surplus (Deficit), end of year	(43,396)	(36,408)
Represented by:		
Surplus Deficit -Available	16,543	16,195
Surplus Deficit -Invested in tangible capital assets	(59,939)	(52,603)
	(43,396)	(36,408)

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

For the year ended December 31	2019	2018
Revenue		
Parcel Tax	14,800	14,800
Rental Income	100	100
Interest and Investment Income	0	0
Transfer From Other Services	5,000	55,430
Transfer From Reserve	0	2
	19,900	70,332
Expenses		
Overhead from General Government	250	250
Contracted Services	5,000	0
Insurance	75	0
Miscellaneous Operating Cost	14,706	14,653
Special Projects	0	2,000
Capital Grant	0	53,000
	20,031	69,903
Surplus (Deficit) for the year	(131)	429
Surplus (Deficit), beginning of year	56	(373)
Surplus (Deficit), end of year	(75)	56
Represented by:		
Surplus Deficit -Available	(75)	56
Surplus Deficit -Invested in tangible capital assets	0	0
	(75)	56

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

For the year ended December 31	2019	2018
Revenue		
Requisition	7,000	7,000
Interest and Investment Income	13	11
	<u>7,013</u>	<u>7,011</u>
Expenses		
Overhead from General Government	250	250
Contracted Services	2,605	8,517
Transfer to Reserve	13	0
	<u>2,868</u>	<u>8,767</u>
Surplus (Deficit) for the year	<u><u>4,145</u></u>	<u><u>(1,756)</u></u>
Surplus (Deficit), beginning of year	<u>(825)</u>	<u>931</u>
Surplus (Deficit), end of year	<u>3,320</u>	<u>(825)</u>
Represented by:		
Surplus Deficit -Available	3,320	(825)
Surplus Deficit -Invested in tangible capital assets	0	0
	<u><u>3,320</u></u>	<u><u>(825)</u></u>

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

For the year ended December 31	2019	2018
Revenue		
Requisition	135,157	116,900
	135,157	116,900
Expenses		
Overhead from General Government	250	250
Miscellaneous Operating Cost	117,407	99,150
Capital Grant	17,500	17,500
	135,157	116,900
Surplus (Deficit) for the year	0	0
Surplus (Deficit), end of year	0	0
Represented by:		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	0	0

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

For the year ended December 31	2019	2018
Revenue		
Requisition	27,270	27,912
Interest and Investment Income	1,562	1,407
Transfer From Reserve	0	4,673
	<u>28,832</u>	<u>33,992</u>
Expenses		
Overhead from General Government	250	250
Consulting - Engineering	0	4,673
Insurance	431	423
Miscellaneous Operating Cost	26,913	26,916
Transfer to Reserve	1,302	1,173
	<u>28,896</u>	<u>33,435</u>
Surplus (Deficit) for the year	<u><u>(64)</u></u>	<u><u>557</u></u>
Surplus (Deficit), beginning of year	<u>195</u>	<u>(362)</u>
Surplus (Deficit), end of year	<u>131</u>	<u>195</u>
Represented by:		
Surplus Deficit -Available	131	195
Surplus Deficit -Invested in tangible capital assets	0	0
	<u><u>131</u></u>	<u><u>195</u></u>

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

For the year ended December 31	2019	2018
Revenue		
Requisition	13,128	13,128
Interest and Investment Income	18	16
	13,146	13,144
Expenses		
Overhead from General Government	250	250
Contracted Services	6,082	5,044
Time Allocation from Other Services	1,452	834
	7,784	6,128
Surplus (Deficit) for the year	5,362	7,016
Surplus (Deficit), beginning of year	5,899	(1,117)
Surplus (Deficit), end of year	11,261	5,899
Represented by:		
Surplus Deficit -Available	11,261	5,899
Surplus Deficit -Invested in tangible capital assets	0	0
	11,261	5,899

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

For the year ended December 31	2019	2018
Revenue		
Requisition	5,000	5,000
Interest and Investment Income	3,145	2,771
	<u>8,145</u>	<u>7,771</u>
Expenses		
Travel	34	0
Overhead from General Government	250	250
Service / Site Maintenance	7,796	0
Transfer to Reserve	5,395	0
Time Allocation from Other Services	4,639	2,022
	<u>18,114</u>	<u>2,272</u>
Surplus (Deficit) for the year	<u><u>(9,969)</u></u>	<u><u>5,499</u></u>
Surplus (Deficit), beginning of year	<u>12,649</u>	<u>7,150</u>
Surplus (Deficit), end of year	<u>2,680</u>	<u>12,649</u>
Represented by:		
Surplus Deficit -Available	2,680	12,649
Surplus Deficit -Invested in tangible capital assets	0	0
	<u>2,680</u>	<u>12,649</u>

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

For the year ended December 31	2019	2018
Revenue		
Parcel Tax	650	650
Interest and Investment Income	542	474
	<u>1,192</u>	<u>1,124</u>
Expenses		
Overhead from General Government	100	100
Transfer to Reserve	1,250	644
Time Allocation from Other Services	1,346	80
	<u>2,696</u>	<u>824</u>
Surplus (Deficit) for the year	<u><u>(1,504)</u></u>	<u><u>300</u></u>
Surplus (Deficit), beginning of year	<u>1,679</u>	<u>1,379</u>
Surplus (Deficit), end of year	<u>175</u>	<u>1,679</u>
Represented by:		
Surplus Deficit -Available	175	1,679
Surplus Deficit -Invested in tangible capital assets	0	0
	<u><u>175</u></u>	<u><u>1,679</u></u>

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

For the year ended December 31	2019	2018
Revenue		
Parcel Tax	2,750	4,261
Interest and Investment Income	88	62
	<u>2,838</u>	<u>4,323</u>
Expenses		
Overhead from General Government	250	250
Transfer to Reserve	1,500	800
Time Allocation from Other Services	2,388	736
	<u>4,138</u>	<u>1,786</u>
Surplus (Deficit) for the year	<u><u>(1,300)</u></u>	<u><u>2,537</u></u>
Surplus (Deficit), beginning of year	<u>4,043</u>	<u>1,506</u>
Surplus (Deficit), end of year	<u>2,743</u>	<u>4,043</u>
Represented by:		
Surplus Deficit -Available	2,743	4,043
Surplus Deficit -Invested in tangible capital assets	0	0
	<u><u>2,743</u></u>	<u><u>4,043</u></u>

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

For the year ended December 31	2019	2018
Revenue		
Requisition	224,377	224,800
	224,377	224,800
Expenses		
Overhead from General Government	250	250
Miscellaneous Operating Cost	224,127	224,550
	224,377	224,800
Surplus (Deficit) for the year	0	0
Surplus (Deficit), end of year	0	0
Represented by:		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	0	0

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

For the year ended December 31	2019	2018
Revenue		
Requisition	22,923	22,837
	22,923	22,837
Expenses		
Overhead from General Government	251	250
Miscellaneous Operating Cost	22,673	22,579
	22,924	22,829
Surplus (Deficit) for the year	(1)	8
Surplus (Deficit), beginning of year	1	(7)
Surplus (Deficit), end of year	0	1
Represented by:		
Surplus Deficit -Available	0	1
Surplus Deficit -Invested in tangible capital assets	0	0
	0	1

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

For the year ended December 31	2019	2018
Revenue		
Requisition	358,715	332,836
Transfer From Other Services	0	45,000
	358,715	377,836
Expenses		
Overhead from General Government	250	250
Miscellaneous Operating Cost	306,017	291,593
Capital Grant	2,500	37,500
Contribution To Other Services	49,948	48,493
	358,715	377,836
Surplus (Deficit) for the year	0	0
Surplus (Deficit), beginning of year	0	0
Surplus (Deficit), end of year	0	0
Represented by:		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	0	0

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

For the year ended December 31	2019	2018
Revenue		
Requisition	9,445	8,491
	9,445	8,491
Expenses		
Overhead from General Government	250	250
Miscellaneous Operating Cost	9,195	8,241
	9,445	8,491
Surplus (Deficit) for the year	0	0
Surplus (Deficit), end of year	0	0
Represented by:		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	0	0

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

For the year ended December 31	2019	2018
Revenue		
Requisition	1,250	1,250
	<u>1,250</u>	<u>1,250</u>
Expenses		
Miscellaneous Operating Cost	1,250	1,250
	<u>1,250</u>	<u>1,250</u>
Surplus (Deficit) for the year	<u>0</u>	<u>0</u>
Surplus (Deficit), end of year	<u>0</u>	<u>0</u>
Represented by:		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	<u>0</u>	<u>0</u>

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

For the year ended December 31	2019	2018
Revenue		
Requisition	5,000	500
	5,000	500
Expenses		
Overhead from General Government	250	0
Miscellaneous Operating Cost	1,500	500
Capital Grant	3,250	0
	5,000	500
Surplus (Deficit) for the year	0	0
Surplus (Deficit), end of year	0	0
Represented by:		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	0	0

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

For the year ended December 31	2019	2018
Revenue		
Parcel Tax	13,310	12,772
Water and Sewer Rates	3,369	3,446
Interest and Investment Income	518	466
Transfer From Other Services	0	10,679
Transfer From Reserve	3,500	0
	20,697	27,363
Expenses		
Courier	52	0
Overhead from General Government	250	250
Consulting - Engineering	0	7,623
Contracted Services	5,402	5,597
Depreciation/Amortization	5,671	5,671
Insurance	23	23
Licenses & Permits	15	249
Operating Supplies - Other	36	36
Service / Site Maintenance	940	1,390
Utilities - Hydro	1,113	1,004
Special Projects	0	3,056
Non-Capitalized Equipment	8,584	0
Transfer to Reserve	0	472
Time Allocation from Other Services	6,138	7,072
	28,224	32,443
Surplus (Deficit) for the year	(7,527)	(5,080)
Surplus (Deficit), beginning of year	(31,066)	(25,986)
Surplus (Deficit), end of year	(38,593)	(31,066)
Represented by:		
Surplus Deficit -Available	1,814	3,671
Surplus Deficit -Invested in tangible capital assets	(40,407)	(34,737)
	(38,593)	(31,066)

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

For the year ended December 31	2019	2018
Revenue		
Requisition	114,584	109,681
Water and Sewer Rates	250	0
Interest and Investment Income	3,872	3,268
	118,706	112,949
Expenses		
Courier	70	0
Security	720	720
Overhead from General Government	250	250
Consulting - Legal	0	10,057
Consulting - Engineering	19,751	2,852
Contracted Services	28,385	40,065
Depreciation/Amortization	30,509	30,510
Insurance	3,462	3,397
Licenses & Permits	738	273
Operating Supplies - Chemicals	992	2,338
Operating Supplies - Other	972	1,882
Service / Site Maintenance	2,841	761
Utilities - Hydro	11,488	12,545
Utilities - Telephone	889	889
Non-Capitalized Equipment	4,897	8,899
Transfer to Reserve	20,000	0
Time Allocation from Other Services	9,934	13,259
	135,898	128,697
Surplus (Deficit) for the year	(17,192)	(15,748)
Surplus (Deficit), beginning of year	(474,834)	(459,086)
Surplus (Deficit), end of year	(492,026)	(474,834)
Represented by:		
Surplus Deficit -Available	36,996	23,679
Surplus Deficit -Invested in tangible capital assets	(529,022)	(498,513)
	(492,026)	(474,834)

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

For the year ended December 31	2019	2018
Revenue		
Parcel Tax	106,871	106,871
Water and Sewer Rates	117,918	115,952
Interest and Investment Income	6,226	4,743
Conditional Grants - Provincial	4,378	5,622
	<u>235,393</u>	<u>233,188</u>
Expenses		
Courier	184	0
Overhead from General Government	250	250
Depreciation/Amortization	48,905	48,906
Licenses & Permits	170	411
Miscellaneous Operating Cost	149,568	134,549
Operating Supplies - Parts	511	59
Operating Supplies - Chemicals	287	0
Service / Site Maintenance	4,015	2,736
Special Projects	14,525	6,245
Non-Capitalized Equipment	601	0
Transfer to Reserve	79,429	0
Time Allocation from Other Services	15,448	14,595
Debt servicing	50,519	46,649
	<u>364,412</u>	<u>254,400</u>
Surplus (Deficit) for the year	<u>(129,019)</u>	<u>(21,212)</u>
Surplus (Deficit), beginning of year	<u>(100,662)</u>	<u>(79,450)</u>
Surplus (Deficit), end of year	<u>(229,681)</u>	<u>(100,662)</u>
Represented by:		
Surplus Deficit -Available	24,669	104,783
Surplus Deficit -Invested in tangible capital assets	(254,350)	(205,444)
	<u>(229,681)</u>	<u>(100,662)</u>

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

For the year ended December 31	2019	2018
Revenue		
Parcel Tax	37,500	37,500
Water and Sewer Rates	11,897	12,061
Interest and Investment Income	2,244	1,871
Conditional Grants - Provincial	6,646	0
Transfer From Other Services	0	5,000
Transfer From Reserve	0	7,000
	58,287	63,432
Expenses		
Travel	0	56
Meeting Costs	37	0
Communications	0	21
Courier	36	0
Overhead from General Government	250	250
Contracted Services	5,474	5,626
Depreciation/Amortization	7,680	7,680
Insurance	2,143	2,124
Licenses & Permits	170	829
Operating Supplies - Other	654	81
Rental/Lease of Floor Space	726	726
Service / Site Maintenance	3,846	6,725
Utilities - Hydro	2,774	2,453
Utilities - Telephone	988	965
Special Projects	8,291	0
Non-Capitalized Equipment	0	13,615
Transfer to Reserve	20,000	22,827
Time Allocation from Other Services	8,117	8,347
	61,186	72,325
Surplus (Deficit) for the year	(2,899)	(8,893)
Surplus (Deficit), beginning of year	150,633	159,526
Surplus (Deficit), end of year	147,734	150,633
Represented by:		
Surplus Deficit -Available	13,267	8,487
Surplus Deficit -Invested in tangible capital assets	134,467	142,146
	147,734	150,633

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

For the year ended December 31	2019	2018
Revenue		
Requisition	153,222	148,217
Water and Sewer Rates	42,147	43,290
Interest and Investment Income	3,255	2,799
	198,624	194,306
Expenses		
Travel	72	14
Communications	0	9
Courier	9	0
Security	600	600
Software	398	189
Overhead from General Government	250	250
Consulting - Engineering	6,310	9,109
Contracted Services	52,901	48,624
Depreciation/Amortization	185,875	185,875
Insurance	6,588	6,464
Licenses & Permits	246	616
Operating Supplies - Chemicals	15,003	18,621
Operating Supplies - Other	2,832	14,818
Service / Site Maintenance	4,413	25,875
Utilities - Hydro	34,268	32,395
Utilities - Telephone	4,276	4,107
Recoverable Costs - Sub-division servicing	0	(3,515)
Non-Capitalized Equipment	0	7,940
Transfer to Reserve	10,000	10,000
Time Allocation from Other Services	17,746	17,199
	341,787	379,190
Surplus (Deficit) for the year	(143,163)	(184,884)
Surplus (Deficit), beginning of year	(1,983,304)	(1,798,420)
Surplus (Deficit), end of year	(2,126,467)	(1,983,304)
Represented by:		
Surplus Deficit -Available	71,070	28,359
Surplus Deficit -Invested in tangible capital assets	(2,197,537)	(2,011,663)
	(2,126,467)	(1,983,304)

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

For the year ended December 31	2019	2018
Revenue		
Requisition	23,877	22,877
Parcel Tax	5,000	5,000
Water and Sewer Rates	9,447	9,360
Interest and Investment Income	648	524
Transfer From Other Services	0	9,080
	38,972	46,841
Expenses		
Travel	0	17
Courier	102	0
Overhead from General Government	250	250
Contracted Services	7,357	7,922
Depreciation/Amortization	55,095	55,095
Insurance	2,013	1,997
Licenses & Permits	(30)	269
Operating Supplies - Chemicals	373	329
Operating Supplies - Other	1,376	1,258
Service / Site Maintenance	2,979	4,162
Utilities - Hydro	8,023	7,059
Utilities - Telephone	1,446	1,342
Transfer to Reserve	4,436	5,000
Time Allocation from Other Services	6,800	5,737
Debt servicing	2,682	3,097
	92,902	93,534
Surplus (Deficit) for the year	(53,930)	(46,693)
Surplus (Deficit), beginning of year	775,205	821,898
Surplus (Deficit), end of year	721,275	775,205
Represented by:		
Surplus Deficit -Available	5,602	4,438
Surplus Deficit -Invested in tangible capital assets	715,673	770,767
	721,275	775,205

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

For the year ended December 31	2019	2018
Revenue		
Parcel Tax	29,000	29,000
Interest and Investment Income	869	787
Transfer From Other Services	0	9,067
Transfer From Reserve	1,944	2,390
	31,813	41,244
Expenses		
Courier	119	0
Overhead from General Government	250	250
Contracted Services	3,493	3,175
Depreciation/Amortization	17,150	17,150
Licenses & Permits	210	231
Miscellaneous Operating Cost	7,019	5,986
Operating Supplies - Other	75	0
Service / Site Maintenance	15,017	309
Special Projects	0	9,067
Non-Capitalized Equipment	601	0
Transfer to Reserve	1,570	1,930
Time Allocation from Other Services	8,990	4,597
Debt servicing	13,711	15,830
	68,205	58,525
Surplus (Deficit) for the year	(36,392)	(17,281)
Surplus (Deficit), beginning of year	57,740	75,021
Surplus (Deficit), end of year	21,348	57,740
Represented by:		
Surplus Deficit -Available	(17,571)	1,670
Surplus Deficit -Invested in tangible capital assets	38,919	56,070
	21,348	57,740

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

For the year ended December 31	2019	2018
Revenue		
Parcel Tax	133,616	142,075
Interest and Investment Income	556	310
Transfer From Reserve	0	11,902
	134,172	154,287
Expenses		
Courier	9	0
Overhead from General Government	250	250
Contracted Services	64,471	72,662
Depreciation/Amortization	2,657	2,657
Insurance	942	924
Licenses & Permits	350	350
Operating Supplies - Chemicals	2,567	2,397
Operating Supplies - Other	7,827	6,304
Service / Site Maintenance	1,173	0
Utilities - Hydro	6,382	7,506
Utilities - Telephone	579	578
Non-Capitalized Equipment	1,969	5,736
Transfer to Reserve	20,000	0
Time Allocation from Other Services	7,988	7,004
	117,164	106,368
Surplus (Deficit) for the year	17,008	47,919
Surplus (Deficit), beginning of year	53,817	5,898
Surplus (Deficit), end of year	70,825	53,817
Represented by:		
Surplus Deficit -Available	37,171	17,506
Surplus Deficit -Invested in tangible capital assets	33,654	36,311
	70,825	53,817

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

For the year ended December 31	2019	2018
Revenue		
Parcel Tax	31,250	25,750
Interest and Investment Income	406	1,045
Conditional Grants - Federal	420,128	1,452,058
Transfer From Other Services	111,000	5,000
Transfer From Reserve	60,297	2,000
	623,081	1,485,853
Expenses		
Travel	1,330	43
Advertising	3,798	3,357
Meeting Costs	405	0
Courier	241	79
Overhead from General Government	250	250
Consulting - Legal	8,846	1,464
Consulting - Engineering	618	0
Contracted Services	2,122	2,678
Insurance	80	78
Licenses & Permits	442	442
Operating Supplies - Other	0	49
Service / Site Maintenance	16,813	0
Transfer to Reserve	0	2,750
Time Allocation from Other Services	36,965	40,162
	71,910	51,352
Surplus (Deficit) for the year	551,171	1,434,501
Surplus (Deficit), beginning of year	1,596,569	162,068
Surplus (Deficit), end of year	2,147,740	1,596,569
Represented by:		
Surplus Deficit -Available	(143,697)	(15,689)
Surplus Deficit -Invested in tangible capital assets	2,291,437	1,612,258
	2,147,740	1,596,569

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

For the year ended December 31	2019	2018
Revenue		
Requisition	156,080	156,080
Interest and Investment Income	2,931	2,045
	159,011	158,125
Expenses		
Security	1,125	1,020
Software	398	189
Overhead from General Government	250	250
Contracted Services	69,162	51,478
Depreciation/Amortization	67,907	67,907
Insurance	2,721	2,669
Licenses & Permits	2,084	1,496
Operating Supplies - Chemicals	2,959	3,350
Operating Supplies - Other	1,065	2,296
Service / Site Maintenance	9,138	9,688
Utilities - Hydro	19,867	19,153
Utilities - Telephone	4,248	3,687
Non-Capitalized Equipment	1,604	3,262
Transfer to Reserve	54,475	1,314
Time Allocation from Other Services	11,143	10,198
	248,146	177,957
Surplus (Deficit) for the year	(89,135)	(19,832)
Surplus (Deficit), beginning of year	(669,530)	(649,698)
Surplus (Deficit), end of year	(758,665)	(669,530)
Represented by:		
Surplus Deficit -Available	30,669	51,896
Surplus Deficit -Invested in tangible capital assets	(789,334)	(721,426)
	(758,665)	(669,530)

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

For the year ended December 31	2019	2018
Revenue		
Requisition	155,921	145,620
Interest and Investment Income	1,966	1,606
	<u>157,887</u>	<u>147,226</u>
Expenses		
Security	300	300
Software	398	189
Overhead from General Government	250	250
Contracted Services	79,447	66,097
Depreciation/Amortization	149,791	149,791
Insurance	7,428	7,288
Licenses & Permits	1,176	906
Operating Supplies - Chemicals	2,302	1,915
Operating Supplies - Other	1,407	4,766
Service / Site Maintenance	9,876	16,310
Utilities - Hydro	14,403	14,022
Utilities - Telephone	2,072	2,068
Non-Capitalized Equipment	2,179	13,324
Transfer to Reserve	10,000	25,078
Time Allocation from Other Services	11,048	13,483
	<u>292,077</u>	<u>315,787</u>
Surplus (Deficit) for the year	<u><u>(134,190)</u></u>	<u><u>(168,561)</u></u>
Surplus (Deficit), beginning of year	<u>(1,664,671)</u>	<u>(1,496,110)</u>
Surplus (Deficit), end of year	<u>(1,798,861)</u>	<u>(1,664,671)</u>
Represented by:		
Surplus Deficit -Available	16,337	736
Surplus Deficit -Invested in tangible capital assets	(1,815,198)	(1,665,407)
	<u><u>(1,798,861)</u></u>	<u><u>(1,664,671)</u></u>

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

For the year ended December 31	2019	2018
Revenue		
Parcel Tax	234,530	269,391
Interest and Investment Income	8,226	6,615
Conditional Grants - Provincial	0	1,208,575
Proceeds From Borrowing	0	786,432
	242,756	2,271,013
Expenses		
Travel	8	28
Courier	104	29
Overhead from General Government	250	250
Consulting - Management	5,449	0
Contracted Services	100,656	90,748
Depreciation/Amortization	83,972	7,132
Insurance	3,152	418
Licenses & Permits	223	169
Operating Supplies - Chemicals	2,894	0
Operating Supplies - Other	4,182	2,231
Service / Site Maintenance	11,485	8,327
Utilities - Hydro	15,789	11,365
Utilities - Telephone	744	95
Non-Capitalized Equipment	6,971	9,399
Debt Issue Costs	0	7,864
Transfer to Reserve	48,496	121,218
Time Allocation from Other Services	15,727	26,806
Debt servicing	41,346	11,025
	341,448	297,104
Surplus (Deficit) for the year	(98,692)	1,973,909
Surplus (Deficit), beginning of year	2,412,251	438,342
Surplus (Deficit), end of year	2,313,559	2,412,251
Represented by:		
Surplus Deficit -Available	(30,663)	(15,943)
Surplus Deficit -Invested in tangible capital assets	2,344,222	2,428,194
	2,313,559	2,412,251

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

For the year ended December 31	2019	2018
Revenue		
Interest and Investment Income	1,351	1,025
Transfer From Other Services	10,808	10,807
	<u>12,159</u>	<u>11,832</u>
Expenses		
	<u>0</u>	<u>0</u>
Surplus (Deficit) for the year	<u>12,159</u>	<u>11,832</u>
Surplus (Deficit), beginning of year	<u>66,504</u>	<u>54,672</u>
Surplus (Deficit), end of year	<u>78,663</u>	<u>66,504</u>
Represented by:		
Surplus Deficit -Available	78,663	66,504
Surplus Deficit -Invested in tangible capital assets	0	0
	<u>78,663</u>	<u>66,504</u>

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

For the year ended December 31	2019	2018
Revenue		
Interest and Investment Income	214	239
Transfer From Other Services	51,337	51,337
	51,550	51,576
Expenses		
Electoral Areas/Select Services	40,734	66,619
Contribution To Other Services	0	5,506
Time Allocation from Other Services	0	146
	40,734	72,271
Surplus (Deficit) for the year	10,816	(20,695)
Surplus (Deficit), beginning of year	8,208	28,903
Surplus (Deficit), end of year	19,024	8,208
Represented by:		
Surplus Deficit -Available	19,024	8,208
Surplus Deficit -Invested in tangible capital assets	0	0
	19,024	8,208

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

For the year ended December 31	2019	2018
Revenue		
Interest and Investment Income	547	626
Transfer From Other Services	51,337	51,337
	51,884	51,963
Expenses		
Electoral Areas/Select Services	31,929	81,995
	31,929	81,995
Surplus (Deficit) for the year	19,955	(30,032)
Surplus (Deficit), beginning of year	24,842	54,874
Surplus (Deficit), end of year	44,797	24,842
Represented by:		
Surplus Deficit -Available	44,797	24,842
Surplus Deficit -Invested in tangible capital assets	0	0
	44,797	24,842

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

For the year ended December 31	2019	2018
Revenue		
Interest and Investment Income	567	914
Transfer From Other Services	51,337	51,337
	51,904	52,250
Expenses		
Electoral Areas/Select Services	59,160	91,856
Time Allocation from Other Services	0	116
	59,160	91,972
Surplus (Deficit) for the year	(7,256)	(39,721)
Surplus (Deficit), beginning of year	40,613	80,334
Surplus (Deficit), end of year	33,357	40,613
Represented by:		
Surplus Deficit -Available	33,357	40,613
Surplus Deficit -Invested in tangible capital assets	0	0
	33,357	40,613

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

For the year ended December 31	2019	2018
Revenue		
Interest and Investment Income	2,928	2,302
Transfer From Other Services	51,337	51,337
	54,265	53,638
Expenses		
Electoral Areas/Select Services	13,044	48,913
	13,044	48,913
Surplus (Deficit) for the year	41,221	4,725
Surplus (Deficit), beginning of year	138,128	133,403
Surplus (Deficit), end of year	179,349	138,128
Represented by:		
Surplus Deficit -Available	179,349	138,128
Surplus Deficit -Invested in tangible capital assets	0	0
	179,349	138,128

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

For the year ended December 31	2019	2018
Revenue		
Interest and Investment Income	935	886
Conditional Grants - Provincial	0	77
Transfer From Other Services	45,325	50,294
Transfer From Reserve	4,883	1,377
	51,143	52,634
Expenses		
Overhead from General Government	250	250
Depreciation/Amortization	14,170	14,090
Insurance	255	250
Licenses & Permits	500	500
Service / Site Maintenance	1,447	0
Transfer to Reserve	540	531
Time Allocation from Other Services	5,723	2,628
	22,885	18,249
Surplus (Deficit) for the year	28,258	34,385
Surplus (Deficit), beginning of year	963,388	929,003
Surplus (Deficit), end of year	991,646	963,388
Represented by:		
Surplus Deficit -Available	1,771	1,626
Surplus Deficit -Invested in tangible capital assets	989,875	961,762
	991,646	963,388

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

For the year ended December 31	2019	2018
Revenue		
Requisition	53,770	33,000
Interest and Investment Income	1,275	1,141
Transfer From Other Services	1,875	18,500
Transfer From Reserve	10,540	0
	<u>67,459</u>	<u>52,641</u>
Expenses		
Meeting Costs	0	17
Overhead from General Government	250	250
Contracted Services	48,942	42,093
Insurance	22	0
Miscellaneous Equipment	0	170
Special Projects	1,875	17,037
Transfer to Reserve	1,021	0
Time Allocation from Other Services	8,306	12,657
	<u>60,416</u>	<u>72,224</u>
Surplus (Deficit) for the year	<u>7,043</u>	<u>(19,583)</u>
Surplus (Deficit), beginning of year	<u>(8,847)</u>	<u>10,736</u>
Surplus (Deficit), end of year	<u>(1,804)</u>	<u>(8,847)</u>
Represented by:		
Surplus Deficit -Available	(1,804)	(8,847)
Surplus Deficit -Invested in tangible capital assets	0	0
	<u>(1,804)</u>	<u>(8,847)</u>

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

For the year ended December 31	2019	2018
Revenue		
Requisition	55,000	55,000
Interest and Investment Income	1,191	974
	56,191	55,974
Expenses		
Overhead from General Government	250	250
Contracted Services	0	9,908
Service / Site Maintenance	64,583	28,612
Transfer to Reserve	7,648	8,528
Time Allocation from Other Services	13,995	9,286
	86,476	56,583
Surplus (Deficit) for the year	(30,285)	(609)
Surplus (Deficit), beginning of year	15,944	16,553
Surplus (Deficit), end of year	(14,341)	15,944
Represented by:		
Surplus Deficit -Available	(14,341)	15,944
Surplus Deficit -Invested in tangible capital assets	0	0
	(14,341)	15,944

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

For the year ended December 31	2019	2018
Revenue		
Requisition	62,500	55,951
Interest and Investment Income	205	546
Conditional Grants - Provincial	0	15,000
Transfer From Reserve	15,000	13,173
	77,705	84,670
Expenses		
Meeting Costs	236	0
Overhead from General Government	250	250
Consulting - Legal	1,421	0
Depreciation/Amortization	6,670	5,677
Licenses & Permits	0	250
Miscellaneous Operating Cost	76	0
Operating Supplies - Other	939	306
Service / Site Maintenance	5,350	1,845
Special Projects	25,067	47,263
Time Allocation from Other Services	33,097	23,061
	73,106	78,652
Surplus (Deficit) for the year	4,599	6,018
Surplus (Deficit), beginning of year	56,826	50,808
Surplus (Deficit), end of year	61,425	56,826
Represented by:		
Surplus Deficit -Available	(10,240)	(4,151)
Surplus Deficit -Invested in tangible capital assets	71,665	60,977
	61,425	56,826

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

For the year ended December 31	2019	2018
Revenue		
Requisition	150,000	150,000
Interest and Investment Income	4,500	3,593
Conditional Grants - Provincial	(11,035)	114,201
Conditional Grants - Non-Governmental	950	120,000
	144,415	387,795
Expenses		
Overhead from General Government	250	250
Consulting - Legal	0	1,834
Consulting - Engineering	1,845	0
Depreciation/Amortization	3,406	3,406
Miscellaneous Operating Cost	122	0
Operating Supplies - Other	3,879	12
Service / Site Maintenance	3,350	17
Transfer to Reserve	33,839	41,200
Time Allocation from Other Services	40,625	55,227
	87,316	101,946
Surplus (Deficit) for the year	57,099	285,849
Surplus (Deficit), beginning of year	1,396,772	1,110,923
Surplus (Deficit), end of year	1,453,871	1,396,772
Represented by:		
Surplus Deficit -Available	252,047	346,232
Surplus Deficit -Invested in tangible capital assets	1,201,824	1,050,540
	1,453,871	1,396,772

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

For the year ended December 31	2019	2018
Revenue		
	<u>0</u>	<u>0</u>
Expenses		
	<u>0</u>	<u>0</u>
Surplus (Deficit) for the year	<u><u>0</u></u>	<u><u>0</u></u>
Surplus (Deficit), beginning of year	<u>0</u>	<u>0</u>
Surplus (Deficit), end of year	<u>0</u>	<u>0</u>
Represented by:		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	<u>0</u>	<u>0</u>
	<u><u>0</u></u>	<u><u>0</u></u>

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

For the year ended December 31	2019	2018
Revenue		
Requisition	23,500	23,500
	23,500	23,500
Expenses		
Overhead from General Government	250	250
Miscellaneous Operating Cost	23,250	23,250
	23,500	23,500
Surplus (Deficit) for the year	0	0
Surplus (Deficit), end of year	0	0
Represented by:		
Surplus Deficit -Available	0	0
Surplus Deficit -Invested in tangible capital assets	0	0
	0	0

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

For the year ended December 31	2019	2018
Revenue		
Interest and Investment Income	1,409	1,266
	1,409	1,266
Expenses		
Overhead from General Government	250	250
	250	250
Surplus (Deficit) for the year	1,159	1,016
Surplus (Deficit), beginning of year	32,741	31,725
Surplus (Deficit), end of year	33,900	32,741
Represented by:		
Surplus Deficit -Available	33,900	32,741
Surplus Deficit -Invested in tangible capital assets	0	0
	33,900	32,741