



REGIONAL DISTRICT OF EAST KOOTENAY

STATEMENT OF FINANCIAL INFORMATION APPROVAL

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.



Holly Ronnquist
Chief Financial Officer
Date: May 3, 2019



Rob Gay
Chair
Date: May 3, 2019

CONTENTS

RESERVE FUND - STATEMENT OF TRANSACTION	1
RESERVE FUNDS	2
LONG TERM DEBT – RDEK FUNCTIONS	3-4
LONG TERM DEBT – RECOVERABLE FROM MEMBER MUNICIPALITIES	5-6
PUBLIC ACCOUNTS LISTING	7-9
DIRECTORS' REMUNERATION REPORT	10
EMPLOYEES EARNING OVER \$75,000	11

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

December 31	2018	2017
<hr/>		
Assets		
Cash	\$16,118,954	\$13,927,179
<hr/>		
Equity		
Reserve fund balance	\$16,118,954	\$13,927,179
<hr/>		

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

(unaudited)

	Balance Dec 31 2017	Contribution from other funds	Contribution to other funds	Interest earned	Balance Dec 31 2018
Scholarship fund	\$ 21,148	\$ 1,900	\$ 2,750	\$ 372	\$ 20,670
General Admin Building/Vehicle Reserves	298,317	377,458	367,458	6,239	314,555
Elk Valley Mine Tax Sharing	199,246	-	-	3,583	202,828
Building Department Reserves	75,629	55,000	-	1,841	132,470
Windermere Fire general	49,248	10,000	-	886	60,134
Windermere Fire Equipment	528,260	80,000	10,000	10,132	608,393
Fairmont Fire general	54,497	10,000	-	980	65,477
Fairmont Fire Equipment	373,151	44,500	10,000	7,099	414,750
Panorama Fire Equipment	212,442	64,000	4,000	4,380	276,822
Edgewater fire	20,000	43,454	-	360	63,814
Edgewater Fire Equipment	357,300	75,000	43,454	7,080	395,927
Jaffray Fire	51,061	57,500	-	1,421	109,982
Baynes Lake Fire	92,625	85,000	-	2,409	180,034
Hosmer Fire general	27,251	-	-	490	27,741
Hosmer Fire	96,790	37,000	-	2,064	135,854
Elko Fire	50,178	35,000	-	1,208	86,387
Cranbrook Rural Fire	52,440	-	-	943	53,383
Fernie Rural Fire	173,738	-	-	3,124	176,862
Upper EV Fire	62,924	20,000	-	1,306	84,231
Invermere Rural Fire	65,824	14,000	-	1,306	81,130
Wilmer Rural Fire	27,738	2,000	-	516	30,254
Radium Resort/Dry Gulch Bldg/Equip	765	-	-	14	779
Brownsville Rural Fire	54	-	-	1	55
CV Emergency	66,759	-	-	1,200	67,959
Central Emergency	127,347	-	4,000	2,290	125,637
EV Emergency	558	-	-	10	568
911	28,966	15,000	-	652	44,618
Invasive Plant	14,173	-	-	255	14,428
Mosquito Control	120,905	-	-	2,174	123,079
Area A Flood	751,477	241,430	-	15,624	1,008,531
C.V. SW Op Reserve	360,625	-	-	6,484	367,109
C.V. closure	1,150,748	6,000	-	20,744	1,177,492
C.V. post closure	285,106	4,000	-	5,179	295,285
CV Site Selection	230,322	-	-	4,141	234,463
Central SW Op Reserve	458,000	-	-	8,235	466,235
Central closure	1,620,587	36,000	-	29,454	1,686,041
Central Site Post closure	205,785	5,000	-	3,744	214,529
Central Recycle	794,257	225,000	-	15,249	1,034,506
Elk Valley Operating Reserve	-	227,500	-	1,000	228,500
Elk Valley Retro Closure	297,756	294,614	227,500	7,931	372,801
Elk Valley Liquid / Solid Waste	711,881	-	-	12,800	724,681
Rosen Lake Water Level general	6,392	27,500	-	355	34,247
Elk Valley Airport	46,982	15,000	-	976	62,958
Planning	75,600	38,792	38,792	1,359	76,959
CV Transit	63,663	-	-	1,145	64,808
EV Transit	155,048	15,000	-	2,919	172,967
Columbia Valley Rec	117,925	111,051	111,051	2,120	120,045
Regional Parks	62,203	-	-	1,118	63,321
Area F Parks	64,470	207	37,769	1,159	28,129
Edgewater Reserve	219,293	55,549	28,049	4,184	250,976
Holland Creek Sewer Reserve	303,385	20,000	15,774	5,543	313,154
Baltac Sewer	42,272	5,000	-	804	48,075
Holland Creek Water Reserve	263,470	17,000	-	5,192	285,662
Holland Creek Water Capital	182,814	-	-	3,287	186,101
Windermere Water Reserve	776,009	210,125	1,000,000	13,866	(0)
Windermere water	398,540	-	318,403	7,166	87,303
Elko Water Reserve	36,697	11,000	-	756	48,453
Moyie Water Reserve	72,196	135,262	117,262	14,056	91,752
Timber Ridge	265,384	44,129	-	5,158	314,671
Edgewater Water	330,262	10,000	156,796	6,026	189,491
Rushmere	97,724	8,500	41,469	548	65,303
East Side Lake	-	1,899,987	-	-	1,899,987
	\$ 13,697,208	\$ 4,690,458	\$ 2,534,527	\$ 272,657	\$ 16,113,354

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

December 31

2018

2017

Bylaw Number	Account	Issue	2018	2017
1347	86202	66	79,108	96,588
1397	86203	70	40,505	79,256
1519	86250	73	66,881	98,177
1589	86251	75	133,298	173,567
1677	86281	79	-	40,831
1693	86204	80	1,307,645	1,533,027
1701/1732/1744/1760	86085	85	1,184,588	1,401,300
1771	86254	93	1,184,487	1,337,292
1794/1818/1821/1825	86205	93/95	1,728,634	2,024,522
1884	86206	97	1,486,221	1,641,314
1913	86207	99	-	204,908
1943	86101	101	44,598	49,252
1948/1953	86208	101	1,610,723	1,819,515
1991/2005	86209	102	630,594	680,502
2032/2044	86282	103	1,039,529	2,554,495
1794	86104	104	718,284	775,810
2168/2172	86255	106	1,685,190	1,885,224
2202	86211	110	498,378	530,270
2247/2254	86112	112	2,601,096	2,697,340
2253	86213	111	1,526,343	1,717,051
2102/2291/2293	86212	116	2,994,234	3,145,606
2361	86214	118	1,198,118	1,306,977
2333	86215	119	1,180,900	1,518,300
137	86500			-
1094	86261	124	4,349,717	4,490,170
2584	86257	131	2,990,815	3,080,198
2636/2638	86256	133	10,125,215	10,392,411
2534	86117	137	626,427	651,131
2466	86118	139	266,242	277,282
2823	86216	145	10,000,000	-
2865/2857/2866	86228	146	7,392,460	-
			\$ 58,690,231	\$ 46,202,317

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

December 31	2018	2017
Fairmont Fire Department		
Bylaw No. 1818 Issue 95	50,540	74,536
Panorama Fire Department		
Bylaw No. 1794 Issue 95	307,153	345,301
Bylaw No. 1794 Issue 93	106,195	119,895
Bylaw No. 1794 Issue 104	718,284	775,810
	1,131,632	1,241,005
Elk Valley Solid Waste		
Bylaw No. 1744 Issue 85	936,759	1,067,921
Broadband		
Bylaw No. 1953 Issue 101	1,539,006	1,678,838
Windermere Fire Department		
Bylaw No. 2247 Issue 112	1,857,315	1,932,676
Elko Fire Department		
Bylaw No. 2681 Issue 137	626,427	651,131
Water Utility		
Bylaw No. 1943 Issue 101	44,598	49,252
Bylaw No. 2254 Issue 112	743,781	764,664
Bylaw No. 2291 Issue 116	417,297	460,843
Bylaw No. 2466 Issue 139	266,242	277,282
	1,471,919	1,552,041
Sewer Utility		
Bylaw No. 2102 Issue 116	2,025,866	2,101,823
	\$ 9,639,464	\$ 9,648,840

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

December 31		2018	2017
City of Fernie			
Bylaw No. 1760	Issue 85	\$ 247,829	\$ 333,379
Bylaw No. 2005	Issue 102	437,684	477,451
Bylaw No. 2866	Issue 146	2,192,460	-
		<u>2,877,973</u>	<u>810,830</u>
City of Kimberley			
Bylaw No. 1519	Issue 73	66,881	98,177
Bylaw No. 1589	Issue 75	90,686	118,083
Bylaw No. 1589	Issue 75	42,612	55,485
Bylaw No. 1771	Issue 93	1,184,487	1,337,292
Bylaw No. 2172	Issue 106	1,084,412	1,241,612
Bylaw No. 2584	Issue 131	2,990,815	3,080,198
Bylaw No. 2557/2632	Issue 133	2,700,572	2,803,834
		<u>8,160,464</u>	<u>8,734,681</u>
City of Cranbrook			
Bylaw No. 1347	Issue 66	79,108	96,588
Bylaw No. 1397	Issue 70	40,505	79,256
Bylaw No. 1693	Issue 80	1,307,645	1,533,027
Bylaw No. 1821	Issue 95	1,094,048	1,233,047
Bylaw No. 1884	Issue 97	1,486,221	1,641,314
Bylaw No. 1913	Issue 99	-	204,908
Bylaw No. 1948	Issue 101	71,718	140,677
Bylaw No. 1991	Issue 102	192,910	203,051
Bylaw No. 2168	Issue 106	600,778	643,611
Bylaw No. 2202	Issue 110	498,378	530,270
Bylaw No. 2253	Issue 111	1,526,343	1,717,051
Bylaw No. 2293	Issue 116	551,071	582,940
Bylaw No. 2361	Issue 118	1,198,118	1,306,977
Bylaw No. 2333	Issue 119	1,180,900	1,518,300
Bylaw No. 2823	Issue 145	10,000,000	-
		<u>19,827,742</u>	<u>11,431,018</u>
District of Invermere			
Bylaw No. 1825	Issue 95	170,698	251,744
Bylaw No. 2044	Issue 103	800,804	942,967
Bylaw No. 2638	Issue 133	5,263,038	5,379,244
		<u>6,234,540</u>	<u>6,573,955</u>

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

December 31	2018	2017
Village of Radium Hot Springs		
Bylaw No. 1677 Issue 79	-	40,831
Bylaw No. 2032 Issue 103	238,726	1,611,528
Bylaw No. 2865 Issue 146	3,200,000	-
	<u>3,438,726</u>	<u>1,652,359</u>
District of Sparwood		
Bylaw No. 1094 Issue 124	4,349,717	4,490,170
	<u>4,349,717</u>	<u>4,490,170</u>
Village of Canal Flats		
Bylaw No. 2636 Issue 133	2,161,605	2,209,332
	<u>2,161,605</u>	<u>2,209,332</u>
District of Elkford		
Bylaw No. 2857 Issue 146	2,000,000	-
	<u>2,000,000</u>	<u>-</u>
Due from member municipalities	<u>49,050,767</u>	<u>37,902,345</u>

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

Public Accounts List
Fiscal Year: 2018

Regional District of East Kootenay (includes Kootenay East Regional Hospital District) schedule of payments for the provision of goods and services for the fiscal year ended December 31, 2018 pursuant to the Financial Information Act, B.C. Regulation 371/93 Section 7.

AKISQ NUK FIRST NATION	\$	60,000
ASSOCIATED ENGINEERING		82,179
ASTRAF CONSTRUCTION LTD 2002		72,745
B.E. CIVIL PROJECTS LTD.		29,281
B.K. CONTRACTING		26,950
BC HYDRO		438,780
BC HYDRO CAD 130160		29,400
BC TRANSIT		374,074
BDO DUNWOODY		49,875
BENEFITS BY DESIGN INC.		105,472
BLACK PRESS GROUP LTD		73,695
CANADIAN DEWATERING LP		239,284
CDW CANADA INC.		40,627
CIMA CANADA INC.		36,430
CITY OF CRANBROOK		11,404,291
CITY OF FERNIE		2,716,902
CITY OF FERNIE		10,000
CITY OF KELOWNA		199,585
CITY OF KIMBERLEY		36,861
COLUMBIA VALLEY GREENWAYS ALLIANCE		326,324
COLUMBIA VALLEY PIONEER		30,331
COMMUNITY CONNECTIONS SOCIETY		43,136
CORIX MULTI-UTILITY SERVICES		26,281
CUPE LOCAL 2106		39,249
CV CHAMBER OF COMMERCE		29,739
CYBERLINK SYSTEM CORP.		106,172
D & E ENTERPRISES JANITORIAL		39,625
DAMIEN RICHARD		41,780
DAWSON CONSTRUCTION LTD		225,376
DISTRICT OF ELKFORD		1,980,000
DISTRICT OF INVERMERE		308,933
DISTRICT OF SPARWOOD		103,137
East Kootenay Division of Family Practice		40,000
ECO/LOGIC ENVIRONMENTAL		107,009
EDGEWATER RECREATION SOCIETY		46,228

ESRI CANADA LIMITED	41,518
FERNIE PUBLIC LIBRARY ASSOC	46,192
FRESHWATER FISHERIES SOCIETY	46,412
GOLDIGGER EXCAVATING	35,251
GUILLEVIN INTERNATIONAL INC	38,534
HAZELWOOD CONSTRUCTION	1,000,584
HI-PRO SPORTING GOODS LTD	61,001
INSURANCE CORPORATION OF B.C.	78,884
INTERIOR HEALTH - CAPITAL	3,162,922
INVERMERE PUBLIC LIBRARY	104,135
IRONCLAD EARTHWORKS	1,137,502
JENNIFER ASSELIN	65,628
JENNIFER SPETA	85,050
JIM PATTISON BROADCAST GROUP	28,852
KANWEST ROADS	43,701
KEEFER ECOLOGICAL SERVICES LTD.	178,822
KEITH CARSCADDEN	1,200
KERR WOOD LEIDAL	181,766
KIMB-MARYSVILLE PUBLIC LIBRARY	42,083
KINBASKET WATER & SEWER CO LTD	248,310
LAKE WINDERMERE DISTRICT LIONS	69,550
LIDSTONE & COMPANY	95,587
M I A OF BC	141,688
MAINROAD EK CONTRACTING LTD	58,918
McD S ENTERPRISES LTD	142,609
MCELHANNEY CONSULTING SERVICES	33,705
MEDICAL SERVICES PLAN OF B.C.	37,205
MINISTER OF FINANCE	31,517
MISTER TIRE SALES	41
MORROW BIOSCIENCE LTD.	169,055
MPE ENGINEERING LTD.	54,416
NATURAL WOOD FIBRE SOLUTIONS	255,381
NATURE TRUST OF BC	325,111
NORTH STAR MOTORS LTD.	35,826
NORTHWEST HYDRAULIC CONSULTANTS	304,414
OMEGA COMMUNICATIONS LTD	32,456
OPUS CONSULTING GROUP LTD.	47,245
PACIFIC BLUE CROSS	320,253
Radium Hot Springs Chamber of Commerce	111,250
RADIUM PUBLIC LIBRARY	34,892
REG DIST OF CENTRAL KOOTENAY	88,710
REG DIST OF CENTRAL OKANAGAN	113,588
RELLA PAOLINI & ROGERS	59,872
REVELSTOKE IRON GRIZZLY	29,876
RIEMANN PAINTING (2003) INC.	31,395

Rocky Mountain Trench Society	25,955
ROCKY MTN PHOENIX	97,578
RYAN WATMOUGH	84,291
SOUTH SKY RECYCLING LTD	1,477,715
SOUTHEAST DISPOSAL	3,306,306
SPERLING HANSEN ASSOCIATES	172,486
SUPERIOR PROPANE INC.	37,963
TA CONTRACTING	72,345
TELUS COMMUNICATIONS	64,695
TELUS COMMUNICATIONS (B.C.)	54,292
TELUS MOBILITY (BC)	133
TEMPEST DEVELOPMENT GROUP	85,485
VILLAGE OF CANAL FLATS	246,570
VILLAGE OF RADIUM HOT SPRINGS	3,264,011
WARDNER COMMUNITY ASSOCIATION	29,881
WASTE MANAGEMENT OF CANADA	578,526
WESTERN ROOFING MASTER ROOFERS	133,332
WINDERMERE WATER & SEWER CO	138,840
WSP CANADA INC	94,024
Total Public Accounts over \$25,000	\$ 38,737,083.69

Total Public Accounts over \$25,000 \$ 77,414,167

RDEK (including KERHD)
Report of Directors Remuneration and expenses 2018
Schedule of remuneration and expenses, pursuant to Section 168(1) of the
Community Charter and Section 814.1(1)(b) of the Local Government Act

Name of Director	Position	Remuneration	Total Expenses
Binks	Hospital District Director	5,135	4,118
Jackman	Hospital District Director	1,138	-
Booth	Director/Vice Chair	29,240	7,787
Verboom	Alternate Director	705	45
Taft	Director	16,772	560
Wilkie	Director	33,125	11,595
Savage	Alternate Director	630	225
Doehle	Director	31,802	18,237
Graham	Director	16,565	-
Wall	Hospital District Director	487	25
Unruh	Hospital District Director	1,104	100
Sosnowski	Director	30,985	11,803
Gay	Chair	48,929	13,828
Juras	Director	15,638	355
McKerracher	Director/Hospital District Chair	21,526	1,592
Wilks	Director	3,004	135
Walter	Director	31,006	16,852
Giuliano	Director	15,978	525
Reinhardt	Director	19,217	315
Pratt	Director	16,470	-
McCormick	Director	17,607	-
McDougall	Director	15,152	575
Popoff	Alternate Director	150	-
Gray	Alternate Director	1,509	342
Marcil	Alternate Director	75	-
Eaton	Alternate Director	750	-
Clovechok	Director	5,598	455
Miller	Director	3,225	235
Sterzer	Director	3,608	175
Qualizza	Director	2,482	45
Casemore	Hospital District Director	302	-
McIsaac	Alternate Director	635	45
Hambruch	Hospital District Director	640	60
		<u>\$ 386,053</u>	<u>\$ 85,911</u>

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

Report of Employees with Earnings over \$75,000 and Expenses 2018
Schedule of Remuneration and Expenses, pursuant to Section 4(1)(a) of Regulation 371/93 the Financial Information Act and Section 2(3)(a) of the Financial Information Act.

<u>Name of Employee</u>	<u>Remuneration</u>	<u>Expenses</u>	Task		Remuneration Less task
			HRS	Earnings	
Bates	\$ 81,447	\$ -			
Belanger	76,217	218			
Boreen	105,115	370			
Brown	101,192	1,751			
Carder	84,048	14			
Charest	89,307	479			
Duczek	116,773	285			
Engler	105,460	349			
Funke	109,180	236			
Hockley	79,366	976			
MacLeod	79,827	-			
McLeod	112,878	734			
Miller	98,021	205			
Moskal	105,867	14			
Paterson	108,639	145			
Peet	76,044	650			
Penson	95,283	145			
Renaud	103,896	440			
Ronnquist	115,416	135			
Sinclair	88,013	538			
Thies	75,353	110			
Tomlin	169,757	937			
			0	0	
EMPLOYEE GROSS EARNING (OVER \$75,000)	2,179,098	\$ 8,731			
EMPLOYEE GROSS EARNING (\$75,000 & UNDER)	3,082,581				
EMPLOYER SHARE OF BENEFITS :					
Receiver General	235,877				
Medical and Dental	239,092				
Superannuation	400,766				
Group Insurance	67,731				
GROSS PAYROLL	\$ 6,205,145				