# 2015 Annual Report & Financial Statements
For

# BLACK MOUNTAIN IRRIGATION DISTRICT

For the year ended December 31, 2015

**TRUSTEES**

| | |
|---|---|
| Until 2015 Election | Gordon Ivans (Chair) |
| Until 2015 Election | Alfred Kempf |
| Until 2016 Election | Al Horning |
| Until 2016 Election | Gerry Zimmermann |
| Until 2017 Election | Allen Kirschner |
| Until 2018 Election | Sohan Johal |

**DISTRICT OFFICERS**

| | |
|---|---|
| Administrator | Dawn Williams |
| Operations Superintendent | Kevin Burtch |

Auditors: Grant Thornton LLP
The 94th ANNUAL GENERAL MEETING
Will be held in the BMID Boardroom
285 Gray Road, Kelowna, BC
Wednesday, April 13, 2016
Time: 7:00 pm

**BLACK MOUNTAIN IRRIGATION DISTRICT**
**285 GRAY ROAD, KELOWNA, BC**

**2016 ANNUAL GENERAL MEETING AGENDA**
**APRIL 13th, 2016, 7:00 P.M.**

## AGENDA ITEMS

1 Call to Order
94th Annual General Meeting of the Black Mountain Irrigation District
- Introduction of Trustees and Officers

2 Notice of AGM

3 Minutes of 2014 AGM
Business Arising from Minutes

4 2015 Auditors Report - Presentation by Rob Collins of Grant Thornton
Business Arising from Auditors Report

5 Appointment of Auditor for 2016

6 2015 - Trustees Report
Business Arising from Trustees

7 2015 - Operations Report
Business Arising from Operations

8 2015 - Water Quality Report
Business Arising from Water Quality

9 Budget for 2016

10 Election and Trustee status for 2016

11 Trustees' and Chairman's Remuneration

12 New Business / General Discussion

13 Meeting Adjournment

**BLACK MOUNTAIN**
**IRRIGATION DISTRICT**
**NOTICE OF AGM**

The Annual General Meeting will be held on ***Wednesday, April 13th, 2016 at 7:00 pm*** in the BMID boardroom located at 285 Gray Road. The terms of office for Trustees, Allan Horning and Gerry Zimmermann expire in 2016. Allan Horning and Gerry Zimmermann will be seeking re-election. Other nominations for Trustee will be received at the BMID office ***until 4:00 pm on April 14th.*** If an election is required, voting will take place on ***Wednesday, April 27th, 2016 between the hours of 8:00 am and 6:00 pm.*** at the BMID office, with an advanced poll on ***Wednesday, April 20rd from 12 noon until 5pm.***

**If you require more information on any of the above items, please call at 250-765-5169.**

Advertised in the Kelowna Daily Courier on Thursday March 24th, 2016 & Tuesday March 29, 2016.

Advertised in the Capital News on Wednesday March 23, 2016 & Wednesday March 30, 2016.

Posted on Black Mountain Irrigation District web site Wednesday March 23rd, 2016.

KELOWNA **CRIME**

# Truck theft suspect nabbed

Aided by the helpful watch of a resident, the Kelowna RCMP arrested a man for possession of a stolen vehicle and took a prohibited weapon out of circulation, to boot.

On March 26 at 9:16 a.m., a West Kelowna Mountie on patrol, spotted a blue Chevrolet Tracker north-bound on Carrington Road, which had been reported to police as stolen the day before.

Extensive patrols of the area were conducted when it was first reported, but the vehicle had already left the area. A short time later police received a report of a suspicious person and vehicle on Boucherie Road with matching descriptions.

"Thanks to the vigilant resident, the officer arrived in the area and located his stolen Chevrolet Tracker and suspect who was arrested without incident," said Const. Jesse O'Donaghey. "A search of the recovered vehicle yielded multiple suspected stolen items, along with a set of brass knuckles, considered to be a prohibited weapon."

The suspect, a 40-year-old man of no fixed address, faces potential charges of two counts of possession of property obtained by crime, two counts of failure to comply with a probation order, one count of possession of a prohibited weapon, and one count of possession of a controlled substance. He was remanded into custody.

Jason Shepherd picks up a plate dinner which took place Saturda on Leon Avenue.

**BLACK MOUNTAIN IRRIGATION DISTRICT**

**NOTICE OF AGM**

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If you require more information on any of the above items, please call 250-765-5169

**Regular servicing increases spillage.**

Servicing your home comfort system is like servicing your car. The more you take care of it, the better it runs and the happier you are.

LAKE **COUNTRY**

# District lo

**Richard Rolke**
contributor

There's a vacancy within Lake Country's senior administrative ranks.

The district is accepting applications for chief financial officer now that Rose Bronswyk Kassa is no longer in the role.

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**Do you live Chronic Pa**

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# March 2016

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13<br>Daylight Saving Time Begins | 14<br>Commonwealth Day | 15 | 16 | 17<br>St. Patrick's Day | 18 | 19 |
| 20<br>Palm Sunday<br>Vernal Equinox | 21 | 22 | 23<br>WEB SITE - POSTED<br>CAPITAL NEWS | 24<br>DAILY COURIER | 25<br>Good Friday | 26 |
| 27<br>Easter Sunday | 28<br>Easter Monday | 29<br>FRONT DOOR<br>OF OFFICE<br>DAILY COURIER | 30<br>CAPTIAL NEWS | 31 | | |
| | | | | | | |

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#someday

# April 2016

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|---|---|---|---|---|---|---|
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13<br>AGM MEETING | 14<br>NOMINATIONS<br>8:00AM - 4:00PM | 15 | 16 |
| 17 | 18 | 19 | 20<br>ADVANCED POLL<br>NOON - 5:00PM | 21 | 22 | 23<br>Passover Begins |
| 24 | 25 | 26 | 27<br>ELECTION<br>8:00AM - 6:00PM | 28 | 29 | 30<br>Passover Ends |
| | | | | | | |

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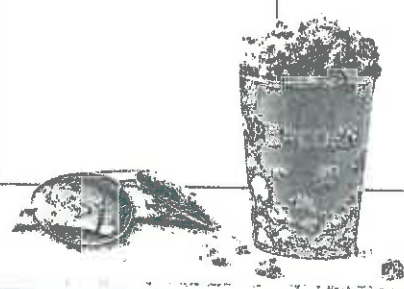
#someday



Black Mountain Irrigation District

Annual General Meeting Minutes held April 15, 2015
At 285 Gray Road, Kelowna, B.C.
7:00 p.m.

| | | |
|---|---|---|
| **Present** | Chairman: | Gord Ivans |
| | Trustees: | Al Horning, Allen Kirschner, Alfred Kempf, Gerry Zimmermann |
| | Staff: | Dawn Williams - Administrator |
| | | Kevin Burtch, Operations Superintendent |
| **Minutes:** | | Dawn Williams - Administrator |
| **Guests:** | | Rob Collins, Scott Beaton of Grant Thornton, LLP |
| **Ratepayers:** | | Steve Witzke, Brian Witzke, Larry Simla, Michael Dapavo, John Whittaker |

## 1.0 Call to Order

The meeting was called to order by the Chairman, Gord Ivans at 7:03 pm

## 2.0 Notice of AGM

D. Williams advised the persons present that the notification for the BMID 2015 AGM was provided in the Daily Courier on Wednesday March 25 and Saturday March 28, 2015 and advertised in the Capital News on Friday March 27 and Tuesday March 31, 2015. Notice was placed on the BMID website on March 17, 2015.

## 3.0 Review Minutes of 2014 AGM

Minutes of the 2014 Annual General Meeting held April 16th, 2014 were reviewed.

**Motion: A MOTION was made by Gerry Zimmermann; SECONDED by Allen Kirschner "to approve the meeting minutes of April 16th, 2014 as written, with no errors or omissions noted."**

**CARRIED**

## 4.0 Auditors Report

The Financial Statements were presented by Rob Collins of Grant Thornton.

**Motion: A MOTION was made by Michael Dapavo; SECONDED by Brian Witzke "That the 2014 Auditors Report prepared by Grant Thornton be accepted."**

**CARRIED**

## 5.0 Appointment of Auditor for 2015

Staff received a quotation for Auditor services from Grant Thornton for the 2015 Audit. Staff recommendation is that they be retained for 2015.

**Motion: A MOTION was made by Brian Witzke; SECONDED by Larry Simla "That Grant Thornton be retained by BMID to carry out the 2015 Financial Audit"**

**CARRIED**

## 6.0 Trustees' Report

Gord Ivans presented the 2014 Trustees' report and no questions were asked. The report is included in the bound Annual Report.

**Motion: A MOTION was made by Brian Witzke; SECONDED by Michael Dapavo "to accept the 2014 BMID Trustees' Report as written"**

**CARRIED**

## 7.0 Operations Report

The 2014 BMID Water Operations Report was presented by the Operations Superintendent, Kevin Burtch. The written report is included in the bound Annual Report.

**Question by John Whittaker:** *Did the Belgo licensing go to Fisheries?*
**Response from Kevin Burtch**: *Fisheries department took over the licensing for Belgo in trade for Loch Long and prorated the amount. Belgo has higher turbidity from surrounding peat.*

**Issue raised by Larry Simla:** *Issue was raised regarding the terms of Bob Hrasko's employment dismissal.*
**Response from Gord Ivans**: *Bob Hrasko's contract was up for renewal and he was paid no severance from BMID. Dawn Williams has been hired as Administrator and AF Consulting has been hired on contract for engineering services.*

**Issue was raised by Brian Witzke:** *Issue was raised regarding the costs relating to raising Fish Hawk Dam and ongoing vandalism issues at lower levels.*
**Response from Gord Ivans:** *Bob Hrasko had reported approx..4 million dollars in the past to raise the dam.*

**Question from Brian Witzke**: *Does the road to Fish Hawk need to be fixed?*
**Response from Kevin Burtch***: Dam safety requirements have noted we need to make improvements to the road in the upcoming year and will cost roughly $100,000.*

**Question by Mike DaPavo**: *Have the fees for Tower Ranch all been paid upfront?*
**Response from Gord Ivans**: *Tower Ranch has a credit for installation of the McCurdy Road Watermain Installation, with approximately $60,000 left in credits to be applied to the Solstice and Dilworth Homes subdivisions. After the credits are depleted they will be subject to the $3,500/lot CEC charges.*

**Question by Larry Simla:** *Who is doing the construction at the new Tower Ranch phases and can BMID supply future subdivision?*
**Response from Gord Ivans:** *BMID has considered Tower Ranch development in its planning and can supply the water. Each phase of construction has been tendered out to different contractors on an ongoing basis.*

**Question by John Whittaker:** *How much was paid for BMID's grader?*
**Response from Kevin Burtch:** *BMID was able to purchase the grader at good value for $50,000.*

**Motion: A MOTION was made by Larry Simla; SECONDED by John Whittaker "to receive and accept the 2014 BMID Operations Report as written"**

**CARRIED**

## 8.0 Water Quality Report

The 2014 Water Treatment Plan report was presented by Gord Ivans as bound into the BMID Annual Report.

**Motion: A MOTION was made by Brian Witkze; SECONDED by Mike Dapavo "To accept the 2014 BMID Water Treatment Plant Report as written".**

**CARRIED**

## 9.0 Provisional Budget Presentation

The 2015 Provisional Budget was presented by Gord Ivans . The Provisional Budget and the year-end actual values from 2014 are included at the end of the bound Annual Report.

## 10.0 Election and Trustee Status for 2015

It was noted that for 2015, Alfred Kempf will be retiring. On behalf of BMID Gord Ivans wished to thank Alf for many years of service. Election for his position will be open until 4pm April 16, 2015.

## 11. Trustees and Chairman's Remuneration

A brief discussion of Trustees remuneration rate was held.

**Motion: MOTION was made by John Whittaker; SECONDED by Larry Simla "That the Trustees and Chairman's remuneration be Increased by 10% for 2015"**

**CARRIED**

## 12. New Business / General Discussion

**New Business raised by Gord Ivans for discussion**. BMID has made several requests this year for more infrastructure funding and Gord suggested that if none becomes available BMID should consider notifying tax payers.

**Further discussion from Al Horning:** Screens were replaced at the water treatment plant after 40 years this year, as well BMID retained Golder and Associates to inspect the concrete tunnel on which we should have a report next month available for review.

## 13. Meeting Adjournment

Moved by Mike Depavo at 8:23 p.m.

Grant Thornton

# Financial Statements

## Black Mountain Irrigation District

December 31, 2015

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Grant Thornton

# Independent auditors' report

Grant Thornton LLP
200 - 1633 Ellis Street
Kelowna, BC
V1Y 2A8

T (250) 712-6800
(800) 661-4244 (Toll Free)
F (250) 712-6850
www.GrantThornton.ca

To the Trustees of Black Mountain Irrigation District

We have audited the accompanying financial statements of Black Mountain Irrigation District ("the District"), which comprise the statement of financial position as at December 31, 2015, and the statement of operations and accumulated surplus, statement of changes in net financial assets and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's responsibility for the financial statements**
Management is responsible for the preparation and fair presentation of these 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.

**Auditors' responsibility**
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements 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 District's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**
In our opinion, the financial statements present fairly, in all material respects, the financial position of Black Mountain Irrigation District as at December 31, 2015, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Kelowna, Canada
April 7, 2016

Grant Thornton LLP
Chartered Professional Accountants

# Black Mountain Irrigation District
# Statement of financial position

| December 31 | 2015 | 2014 (Restated – Note 14) |
|---|---|---|
| **Financial assets** | | |
| Cash | $ 1,606,480 | $ 1,565,671 |
| Marketable securities (Note 4) | 10,428 | 10,428 |
| Tolls and levies receivable | 287,460 | 277,195 |
| Other receivables | 319,577 | 424,213 |
| Investments (Note 5) | 10,517,739 | 10,057,952 |
| | 12,741,684 | 12,335,459 |
| **Liabilities** | | |
| Payables and accruals | 712,446 | 489,600 |
| Deferred revenue | 270,074 | 243,135 |
| Deferred capital expenditure charges (Note 6) | 6,496,342 | 6,007,836 |
| Debt (Note 7) | 3,609,418 | 2,786,585 |
| | 11,088,280 | 9,527,156 |
| **Net financial assets** | 1,653,404 | 2,808,303 |
| **Non-financial assets** | | |
| Tangible capital assets (Page 15) | 48,089,920 | 46,195,671 |
| Prepaid expenses | 58,321 | 11,176 |
| Inventory (Note 8) | 103,984 | 97,396 |
| | 48,252,225 | 46,304,243 |
| **Accumulated surplus** (Page 16) | $ 49,905,629 | $ 49,112,546 |

Contingent liability (Note 12)
Subsequent event (Note 13)

On behalf of the Board

Trustee

# Black Mountain Irrigation District
## Statement of operations and accumulated surplus

| Year ended December 31 | 2015 Actual | 2015 Budget | 2014 Actual (Restated – Note 14) |
|---|---|---|---|
| **Revenue** | | | |
| Domestic water tolls | **$ 4,007,963** | $ 3,886,700 | $ 3,755,298 |
| Contributions from developers and others | **214,799** | - | 280,667 |
| Interest | **231,629** | 455,000 | 139,092 |
| Irrigation taxes | **469,412** | 478,000 | 457,988 |
| Sundry | **58,819** | 81,500 | 100,025 |
| Equipment rental | **12,499** | 15,000 | 9,397 |
| Gain on disposal of investments | **92,632** | 55,000 | 211,109 |
| Gain on disposal of tangible capital assets | **9,630** | - | - |
| Connection fees | **12,170** | 25,000 | 21,550 |
| New account fees | **15,280** | 15,000 | 13,040 |
| Sale of water | **6,587** | 8,500 | 8,469 |
| | **5,131,420** | 5,019,700 | 4,996,635 |
| **Expenses** | | | |
| Administrative expenses (Note 9) | **905,437** | 785,000 | 754,596 |
| Interest and service charges | **6,243** | 5,000 | 4,627 |
| Interest on debt | **164,222** | 310,000 | 55,503 |
| Operating expenses (Note 10) | **3,262,435** | 3,122,200 | 2,920,800 |
| | **4,338,337** | 4,222,200 | 3,735,526 |
| **Annual surplus** | **793,083** | 797,500 | 1,261,109 |
| **Accumulated surplus, beginning of year** | **49,112,546** | 49,112,546 | 47,851,437 |
| **Accumulated surplus, end of year** | **$ 49,905,629** | $ 49,910,046 | $ 49,112,546 |

See accompanying notes to the financial statements

# Black Mountain Irrigation District

## Statement of changes in net financial assets

| Year ended December 31 | 2015 Actual | 2015 Budget | 2014 Actual (Restated – Note 14) |
|---|---|---|---|
| **Annual surplus** | **$ 793,083** | $ 797,500 | $ 1,261,109 |
| Acquisition of tangible capital assets | **(2,802,458)** | (300,000) | (3,684,133) |
| Amortization | **906,958** | 880,000 | 908,518 |
| Gain on disposal of tangible capital assets | **(9,630)** | - | - |
| Proceeds from disposal of tangible capital assets | **10,880** | - | 20,473 |
| Change in prepaid expenses | **(47,144)** | - | 1,166 |
| Change in inventory | **(6,588)** | - | 2,248 |
| | **(1,154,899)** | 1,377,500 | (1,490,619) |
| **Net financial assets, beginning of year** | **2,808,303** | 2,808,303 | 4,298,922 |
| **Net financial assets, end of year** | **$ 1,653,404** | $ 4,185,803 | $ 2,808,303 |

See accompanying notes to the financial statements

# Black Mountain Irrigation District
## Statement of cash flows

Year ended December 31

| | 2015 | 2014 (Restated – Note 14) |
|---|---|---|
| Cash provided by (used for) | | |
| **Operating** | | |
| Annual surplus | $ 793,083 | $ 1,261,109 |
| Items not affecting cash | | |
| Gain on disposal of tangible capital assets | (9,630) | - |
| Gain on disposal of investments | (92,632) | (211,109) |
| Amortization | 906,958 | 908,518 |
| Developer and other contribution of tangible capital assets | (214,799) | (280,667) |
| Amortization of bond discounts | (266,446) | (246,391) |
| (Increase) decrease in | | |
| Accounts receivable | 94,371 | 657,204 |
| Prepaid expenses | (47,144) | 1,169 |
| Inventory | (6,588) | 2,248 |
| Increase (decrease) in | | |
| Payables and accruals | 222,846 | 186,022 |
| Deferred revenue | 26,939 | 32,312 |
| Deferred capital expenditure charges | 488,506 | 263,938 |
| | 1,895,464 | 2,574,353 |
| **Capital** | | |
| Acquisition of tangible capital assets | (2,587,658) | (3,403,465) |
| Proceeds from disposal of tangible capital assets | 10,880 | 20,473 |
| | (2,576,778) | (3,382,992) |
| **Investing** | | |
| Purchase of investments | (2,875,767) | (4,008,851) |
| Proceeds from disposal of investments | 2,775,057 | 3,336,861 |
| | (100,710) | (671,990) |
| **Financing** | | |
| Repayment of debt | (222,167) | (220,971) |
| Proceeds from issuance of debt | 1,045,000 | 1,375,000 |
| | 822,833 | 1,154,029 |
| Net increase (decrease) in cash | 40,809 | (326,600) |
| Cash, beginning of year | 1,565,671 | 1,892,271 |
| Cash, end of year | $ 1,606,480 | $ 1,565,671 |
| **Supplementary cash flow information** | | |
| Interest paid | $ 164,222 | $ 55,503 |

See accompanying notes to the financial statements

# Black Mountain Irrigation District
# Notes to the financial statements
December 31, 2015

The notes to the financial statements are an integral part of the statements. They explain the significant accounting policies and principles underlying these statements. They also provide relevant supplementary information and explanations which cannot be conveniently expressed in the statements.

## 1. Nature of business

The District is incorporated under the laws of British Columbia and is engaged in the operation of an Irrigation District in the Rutland area of Kelowna.

The financial statements are the responsibility of and prepared by management in accordance with Canadian public sector accounting standards. The preparation of these financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

## 2. Summary of significant accounting policies

### Basis of accounting

The District's financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or service and/or the creation of a legal obligation to pay.

### Inventory

Inventory is stated at the lower of cost and net realizable value. Costs include all expenses directly attributable to the purchase of inventory. Costs are assigned using the first-in first-out cost formula. Net realizable value is the estimated selling price in the ordinary course of business less any applicable selling expenses.

### Tangible capital assets and amortization

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to the acquisition, construction, development, or betterment of the asset. The cost, less residual value of the tangible capital assets are amortized on a straight line basis over their estimated useful lives as follows:

| | |
|---|---|
| Buildings | 10 to 25 years |
| Water supply system | 10 to 125 years |
| Water distribution system | 25 to 100 years |
| Office equipment | 8 years |
| Automotive equipment | 10 years |
| Other equipment | 10 years |

Work-in-progress is valued at cost and represents capital projects under construction but not yet completed. Amortization commences once the individual projects are completed.

(continued)

**2. Summary of significant accounting policies** (continued)

**Reserve funds**

In 1992, the District appropriated operating surplus to create an employee severance reserve to cover accumulating employee sick leave credits potentially payable in future years. Other by-law reserve funds represent an appropriation of fund balance for working capital requirements. The capital works renewal reserve is a statutory reserve restricted for expenditures relating to augmenting the works of the District to ensure an adequate water supply within the District. All charges collected and interest earned for these purposes are required to be segregated from other funds. Reserve funds are fully funded through investments. See Note 5.

**Contributions by developers**

Additions to the irrigation system constructed and contributed by developers are recorded at their fair value and are capitalized into tangible capital assets and reflected in the statement of operations and accumulated surplus as income.

**Revenue recognition**

Domestic water tolls and irrigation taxes are recorded on the accrual basis and recognized when earned. Connection fees, new account fees and sale of water are recognized when the service or product is provided by the District. Other revenue is recorded as it is earned and measurable. Amounts that have been received in advance of services being rendered are recorded as deferred revenue until the District discharges the obligation that led to the collection of funds.

**Expenses**

Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the creation of a legal obligation to pay.

**Budget figures**

The budget figures are adopted before January 31st of each year. The financial plan is prepared on a cash basis for revenue and expenses.

**Use of estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Significant areas requiring the use of management estimates relate to the determination of employee benefit accruals and tangible capital assets estimated useful life and related amortization. Actual results could differ from management's best estimates as additional information becomes available in the future.

## 3. Current and future accounting changes

### Current accounting change

Effective April 1, 2014, the Public Sector Accounting Board issued Section 3260 Liability for contaminated sites. This Section establishes standards on how to account for and report a liability associated with the remediation of contaminated sites. A liability should be recognized when an environmental standard exists, contamination exceeds the environmental standard, the Government is directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. During the year, the District adopted this standard on a retroactive basis and there were no adjustments as a result of the adoption of this standard.

### Future accounting changes

**PS 1201 – *Financial statement presentation***

This section revises and replaces the existing Section PS 1200 *Financial statement presentation*. This section applies to fiscal years beginning on or after April 1, 2019, with early adoption permitted.

**PS 2200 – *Related party disclosures***

This section establishes the definition of a related party, the criteria for identifying related parties of the District, the circumstances in which disclosure of the transaction with the related party would be required, and the required content of those disclosures, if necessary. This section applies to fiscal years beginning on or after April 1, 2017, with early adoption permitted.

**PS 2601 – *Foreign currency translation***

This section revises and replaces the existing Section PS 2600 *Foreign currency translation*. This section applies to fiscal years beginning on or after April 1, 2019, with early adoption permitted.

**PS 3041 – *Portfolio investments***

This section revises and replaces the existing Section PS 3040 *Portfolio investments*. This section applies to fiscal years beginning on or after April 1, 2019, with early adoption permitted.

**PS 3210 – *Assets***

This new section provides guidance for applying the definition of an asset set out in Section PS 1000 *Financial statement concepts* and establishes general disclosure standards for assets. This section applies to fiscal years beginning on or after April 1, 2017, with early adoption permitted.

(continued)

**3. Current and future accounting changes** (continued)

**Future accounting changes** (continued)

**PS 3320 – *Contingent assets***

This new section defines and establishes disclosure requirements for contingent assets. This section applies to fiscal years beginning on or after April 1, 2017, with early adoption permitted.

**PS 3380 – *Contractual rights***

This new section defines and establishes disclosure requirements for contractual rights. Contractual rights are rights to economic resources arising from contracts or agreements that will result in both an asset and revenue in the future. This section applies to fiscal years beginning on or after April 1, 2017, with early adoption permitted.

**PS 3420 – *Inter-entity transactions***

This section establishes how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective. This section applies to fiscal years beginning on or after April 1, 2017, with early adoption permitted.

**PS 3450 – *Financial instruments***

This section establishes standards for recognizing and measuring financial assets, financial liabilities and non-financial derivatives. This section applies to fiscal years beginning on or after April 1, 2019, with early adoption permitted.

**4. Marketable securities**

Marketable securities are carried at cost and are comprised of shares in Sun Life Financial Inc.

**5. Investments**

Investments are comprised of fixed income assets and are carried at cost plus accrued interest with maturity dates ranging from June 2016 through July 2025 and earning interest at effective rates between 1.71% and 7.37%.

The market value of investments as at December 31, 2015 is $10,905,544 (2014 - $10,646,298).

## 6. Deferred capital expenditure charges ("CEC")

Pursuant to the provisions of the Local Government Act, capital expenditure charges are held in funds for the purpose for which the charges have been imposed. When the related costs are incurred, the CEC's are recognized as revenue. Because these funds are restricted in nature they are shown as a liability.

| | 2015 | 2014 (Restated – Note 14) |
|---|---|---|
| Balance, beginning of year | $ 6,007,836 | $ 5,402,420 |
| Contributions from developers | 288,126 | 252,546 |
| Interest on investments | 200,380 | 352,870 |
| Balance, end of year | $ 6,496,342 | $ 6,007,836 |

The balance of deferred capital expenditure charges can be utilized on projects that are identified in the District's capital expenditure program.

## 7. Debt

The District has with RBC a loan facility for an authorized amount of $7,000,000 for the purpose of constructing the ultraviolet disinfection plant. Interest is determined based on an interest rate swap with a notional amount equal to the loan values of the original draw schedule. The District pays interest on the swap at 3.02% plus a stamping fee of 0.18%. The District receives interest at a rate of 3.02% less the 12 month Canadian Dollar Offered Rate (CDOR) on the difference between the scheduled loan drawn and the actual loan drawn. The effective interest rate in 2015 was 4.98%.

| | 2015 | 2014 |
|---|---|---|
| Royal Bank of Canada, interest only at the rates noted above, maturing in June 2016 | $ 2,420,000 | $ 1,375,000 |
| Royal Bank of Canada, payable in average monthly principle payments of $17,750, bearing interest at 3.54%, maturing in July 2021 | 1,188,000 | 1,401,000 |
| Ford Credit, payable in monthly payments of $400, bearing interest at 3.99%, secured by charge on a 2011 Ford Ranger, maturing in February 2016 | 709 | 5,293 |
| Ford Credit, payable in monthly payments of $400, bearing interest at 3.99%, secured by charge on a 2011 Ford Ranger, maturing in February 2016 | 709 | 5,292 |
| Total debt | $ 3,609,418 | $ 2,786,585 |

(continued)

## 7. Debt (continued)

The aggregate principal payment required in each of the next five years will be as follows:

| | |
|---|---|
| 2016 | $ 2,634,418 |
| 2017 | $ 213,000 |
| 2018 | $ 213,000 |
| 2019 | $ 213,000 |
| 2020 | $ 213,000 |

The District has issued letters of credit to the City of Kelowna through RBC totalling $93,558 (2014 - $93,558) to ensure the provision of services. These letters come due in July and December 2016.

## 8. Inventory

Inventory recognized in the statement of financial position can be analyzed as follows:

| | 2015 | 2014 |
|---|---|---|
| Fittings, couplings and sleeves | $ 66,600 | $ 59,855 |
| Clamps | 9,364 | 9,299 |
| Pipe | 11,116 | 10,398 |
| Meters | 16,904 | 17,844 |
| | $ 103,984 | $ 97,396 |

None of the inventory is pledged as security for debt.

## 9. Administrative expenses

| | 2015 | 2014 |
|---|---|---|
| Administrator – management contract | $ 98,723 | $ 76,140 |
| Building maintenance | 2,437 | 5,199 |
| Computer | 16,004 | 14,428 |
| Dues | 5,009 | 5,650 |
| Legal | 19,610 | 639 |
| Miscellaneous | 18,242 | - |
| Printing, stationary and office | 89,434 | 81,964 |
| Professional fees | 29,478 | 22,500 |
| Salaries and benefits | 498,105 | 427,969 |
| Telephone and utilities | 35,185 | 42,107 |
| Trustee's remuneration and expenses | 93,210 | 78,000 |
| | $ 905,437 | $ 754,596 |

## 10. Operating expenses

| | 2015 | 2014 |
|---|---|---|
| Amortization | $ 906,958 | $ 908,518 |
| B.C. water license | 12,249 | 14,151 |
| Bad debt expense | 8,358 | - |
| Chlorine | 34,736 | 37,373 |
| Dams, head gates patrol and maintenance | 34,657 | 11,933 |
| Digital mapping | 990 | - |
| Engineering services | 54,871 | 24,811 |
| Insurance | 87,285 | 116,894 |
| Other | 24,032 | - |
| Repairs and maintenance | | |
| - irrigation operations | 256,815 | 232,073 |
| - domestic operations | 449,418 | 274,246 |
| - intake and stations | 265,582 | 207,123 |
| - general | 116,969 | 91,035 |
| Small tools and sundry supplies | 17,693 | 27,460 |
| Training | 33,185 | 17,876 |
| Unallocated payroll charges and holiday pay | 132,864 | 145,234 |
| Vehicles and equipment operations | 148,499 | 218,154 |
| Water quality testing | 64,509 | 56,198 |
| Water treatment plant | 594,121 | 494,992 |
| Watershed management engineering | 18,644 | 42,729 |
| | $ 3,262,435 | $ 2,920,800 |

## 11. Related party transactions

Each Trustee of the District receives compensation for attendance at each board meeting at the rate of $330. In addition, the Chairman receives additional compensation per month of $800. During 2015, a total of $93,210 (2014 - $78,000) in compensation was paid to Trustees.

Transactions with related parties are recorded at the exchange amount, the amount of consideration agreed to between the related parties.

## 12. Contingent liability

### Pension liability

The District and its employees contribute to the Municipal Pension Plan ("the Plan"), a jointly trusteed pension plan. The Board of Trustees, representing Plan members and employers, is responsible for overseeing the management of the Plan, including investment of assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The Plan has about 185,000 active members and approximately 80,000 retired members. Active members include approximately 37,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the Plan and the adequacy of Plan funding. The most recent valuation as at December 31, 2012 indicated an unfunded liability of $1,370 million for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in 2016. Defined contribution plan accounting is applied to the Plan as the Plan exposes the participating entities to actuarial risks associated with the current and former employees of other entities, with the result that there is no consistent and reliable basis for allocating the obligation, Plan assets and cost to the individual entities participating in the Plan.

Black Mountain Irrigation District paid $91,944 (2014 - $77,288) for employer contributions while employees contributed $84,615 (2014 - $72,265) to the Plan in fiscal 2015.

## 13. Subsequent events

Subsequent to year end the District incurred additional debt totalling $641,000 and sold investments for proceeds of $1,642,630 for the acquisition of tangible capital assets. Additionally, the District entered into an agreement to sell property for a purchase price of $235,000. The closing date of this agreement is March 21, 2016.

**14. Correction of error in the prior period**

In prior years, the District was not accounting for the discount amortized on bonds appropriately as they were including these amounts as assets within the other receivables balance and therefore, the other receivables balance was overstated. This has been corrected to show the discount amortized as an increase in the balance of the investments outstanding and adjustments have been made to reflect the actual discount amortized. Additionally, the full amount of interest on deferred capital expenditure charges was not properly credited to the liability and a gain on disposal of an asset transferred was originally recognized in 2010 and inadvertently recognized again in 2014. As a result, the December 31, 2014 figures presented for comparative purposes have been restated from those previously reported. The effect of the prior year adjustment is as follows:

| | Increase (decrease) |
|---|---|
| Other receivables | $ (1,450,505) |
| Investments | $ 993,776 |
| Deferred capital expenditure charges | $ 346,434 |
| Interest | $ (439,192) |
| Gain on disposal of tangible capital assets | $ (52,500) |
| Net revenue over expenditures | $ (491,691) |
| Accumulated surplus | $ (833,165) |

# Black Mountain Irrigation District
## Schedule of tangible capital assets
Year ended December 31, 2015

| | Land | Buildings | Water supply system | Water dist. system | Office equipment | Automotive equipment | Other equipment | Work-in-progress | **Total 2015** | Total 2014 |
|---|---|---|---|---|---|---|---|---|---|---|
| Cost | | | | | | | | | | |
| Opening balance | $ 2,495,654 | $ 1,620,334 | $ 9,328,706 | $ 38,334,773 | $ 233,366 | $ 1,701,782 | $ 397,206 | $ 5,729,518 | **$ 59,841,339** | $ 56,187,439 |
| Add: additions | 19,403 | 6,077 | 16,478 | 416,005 | 7,484 | 242,195 | 87,975 | 2,006,841 | **2,802,458** | 3,684,133 |
| Less: disposals | - | - | - | (1,250) | - | (11,524) | - | - | **(12,774)** | (30,232) |
| Closing balance | 2,515,057 | 1,626,411 | 9,345,184 | 38,749,528 | 240,850 | 1,932,453 | 485,181 | 7,736,359 | **62,631,023** | 59,841,340 |
| Accumulated amortization | | | | | | | | | | |
| Opening balance | - | 655,647 | 2,724,329 | 8,749,431 | 225,275 | 950,606 | 340,381 | - | **13,645,669** | 12,746,909 |
| Add: amortization | - | 47,295 | 121,014 | 584,554 | 4,909 | 136,742 | 12,444 | - | **906,958** | 908,518 |
| Less: accumulated amortization on disposals | - | - | - | - | - | (11,524) | - | - | **(11,524)** | (9,758) |
| Closing balance | - | 702,942 | 2,845,343 | 9,333,985 | 230,184 | 1,075,824 | 352,825 | - | **14,541,103** | 13,645,669 |
| **Net book value, December 31, 2015** | **$ 2,515,057** | **$ 923,469** | **$ 6,499,841** | **$ 29,415,543** | **$ 10,666** | **$ 856,629** | **$ 132,356** | **$ 7,736,359** | **$ 48,089,920** | |
| Net book value, December 31, 2014 | $ 2,495,654 | $ 964,687 | $ 6,604,377 | $ 29,585,342 | $ 8,091 | $ 751,176 | $ 56,825 | $ 5,729,518 | | $ 46,195,671 |

# Black Mountain Irrigation District
## Schedule of accumulated surplus
December 31, 2015

| | General operations | Equipment replacement reserve | Employee severance reserve | Capital works renewal reserve | Investment in tangible capital assets | **Total 2015** | Total 2014 |
|---|---|---|---|---|---|---|---|
| **Accumulated surplus, beginning of year, as previously reported** | $ 680,669 | $ 129,653 | $ 70,000 | $ 5,656,304 | $ 43,409,085 | **$ 49,945,711** | $ 48,192,911 |
| Correction of error in prior period (Note 14) | 8,663 | (2,074) | - | (839,754) | - | (833,165) | (341,474) |
| **Accumulated surplus, beginning of year, as restated** | **689,332** | **127,579** | **70,000** | **4,816,550** | **43,409,085** | **49,112,546** | 47,851,437 |
| Annual surplus | 1,700,041 | - | - | - | (906,958) | **793,083** | 1,261,109 |
| Transfers | | | | | | | |
| - acquisition of tangible capital assets, net | (2,801,208) | - | - | - | 2,801,208 | - | - |
| - interest | (164,902) | 4,255 | - | 160,647 | - | - | - |
| - issuance of debt, net | 822,833 | - | - | - | (822,833) | - | - |
| **Accumulated surplus, end of year** | $ 246,096 | $ 131,834 | $ 70,000 | $ 4,977,197 | $ 44,480,502 | **$ 49,905,629** | $ 49,112,546 |

# 2015 Trustees Report To The Water Users

**MEETINGS:** The Board of Trustees held a total of 24 regular meetings in 2015 to conduct the business of the District. In addition to the regular scheduled meetings, the Trustees also attended Kelowna Joint Water Committee functions, the Water Supply Association Spring Workshop at Quail Ridge and the October AGM in Nelson, plus other business functions during the year.

**ELECTIONS:** There was no election for Trustees in 2015. After 25 years of service as an elected Trustee on Black Mountain Irrigation Districts Board, Alf Kempf has retired. BMID would like to thank Alf for his many years of dedication, representing the best interest of landowners in the District.

BMID's Annual General Meeting was held on Wed., April 15th, 2015. Gordon Ivans was re-elected Chairman by acclamation and the position left by Alfred Kempf was filled by Sohan Johal.

**STAFFING:** There were no changes in BMID operations staffing in 2015. However, there were two replacements in office clerical staffing position in 2015. In July 2015 Linda Howika was hired as Administrative Treasurer and Vicky Loski was hired as Administrative Assistant.

Dawn Williams was also hired in April 2015 to replace Bob Hrasko as Administrator. BMID management team in 2015 is comprised of:

| | |
|---|---|
| Dawn William | Administrator |
| Kevin Burtch | Operations Superintendent |
| Linda Howika | Administrative Treasurer |

**SAFETY:** There were no major injuries or incidents related to work safety or injury in 2015.

**WATER SUPPLY:** BMID relied on Mission Creek and groundwater wells for the water supply to our customers. Mission Creek provided the vast majority of water used by BMID in 2015. Flow in Mission Creek was average due to a moderate snow pack.

**WATER STORAGE:** Water reservoir levels at the end of 2014 were at 32% of capacity or 5,160 ML of the total 16,263 ML of water available. Reservoir storage level details are summarized in the 2014 Operations Report.

**WATER SAFETY:** There were no Water Quality Advisories called in 2015.

**GROWTH:** Growth in BMID in 2015 showed a fairly substantial increase in CEC revenues when compared to recent years.

| *Grade of Land/Connections* | *Year End 2010* | *Year End 2011* | *Year End 2012* | *Year End 2013* | *Year End 2014* | *Year End 2015* |
|---|---|---|---|---|---|---|
| Grade A Lands (assessment) | 4,310 | 4,292 | 4,294 | 4,307 | 4,394 | 4,478 |
| Grade C Lands (assessment) | 1,255 | 1,279 | 1,272 | 1,258 | 1,156 | 1,121 |
| Grade D Lands (dry lands) | 2,582 | 2,565 | 2,567 | 2,566 | 2,563 | 2,824 |
| Single Family Lots | 5,143 | 5,186 | 5,221 | 5,273 | 5,328 | 5,467 |
| Total Connections | 8,298 | 8,358 | 8,380 | 8,449 | 8,745 | 8,966 |
| Total CECs Collected | $ 62,616 | $ 121,652 | $ 67,492 | $ 118,451 | $252,546.31 | $288,125.20 |

**PROJECTS:** **Projects undertaken in 2015 by BMID staff included:**

- The main focus for works carried out in 2015 related to construction of the new ultra violet disinfection facility in Gopher Flats. At a cost of approximately $10 million, BMID will be utilizing the UV disinfection in addition to chlorination as required by Interior Health Authority. The site was stripped and prepped and underground pipe works in 2014. Site work for the project was delayed pending resolution of environmental and archeological issues that were encountered within the property. All approvals and permits have since been obtained.

  Opus DaytonKnight Consultants have been retained as the engineers of record for the project and construction work for the project was initiated again in August 2015. Sawchuk Developments Ltd. is currently constructing the UV building and the facility is expected to be commissioned at the end of the year.

- AF Consulting Ltd was commissioned by BMID in June 2015 to complete a 5 year Capital Plan. This is a key document that provides valuable information for water utility operation. The plan will include cost appointment of capital projects for 20 years with the focus on the immediate 5 years, plus determine Capital Expenditures Charges.
- Plans commenced to drill a new well at the Weston Road site to replace existing Well #4. This will increase capacity to the system's north end by approximately 800 USGPM.

- Ministry of Transportation and Infrastructure announced a $55 million project that includes urban widening and intersection improvements of HWY 97 from Highway 33 to Edwards Road, including realignment of Finns and Rutland Road. In conjunction with the project water mains will be upgraded and relocated. The contract was scheduled to be awarded spring 2016 with construction completion expected fall 2017.
- In July 2015 Gord Ivans, Chair of the Kelowna Joint Water Committee (KJWC) requested a meeting with the Province of BC to discuss eligible grant funding that may be available for water projects identified within the current *Kelowna Integrated Water Supply Plan (KIWSP),* and to review the application requirements.

  On behalf of the KJWC, the City of Kelowna is the governing body required to make applications and undertake a Value Planning process in order to access senior government grant funding for water projects serviced by the four improvement districts that provide water within the City of Kelowna.

  *Kelowna Integrated Water Supply Plan (KIWSP)* was prepared as required by the Province in 2012 to identity and prioritizes water improvement projects. The plan was adopted by all four improvement districts, City of Kelowna and the Province in 2012.

  In late 2015 KJWC began discussions in hopes to develop the terms of reference for the Value Planning exercise.

**ADMINISTRATION:**

Taxes and tolls were increased in 2015 by 3.5% to cover off inflation. The increase was at the same percentage rate across the customer groups including for agriculture.

**ACKNOWLEGEMENTS:**

The Trustees acknowledge the continued co-operation, dedication and hard work of the BMID staff in the past year. We look forward to another productive year of serving our ratepayers

Respectfully submitted,

**Board of Trustees** Gordon Ivans – Chair
Sohan Johal - Trustee
Allan Kirschner - Trustee
Al Horning - Trustee
Gerry Zimmermann – Trustee

# 2015 Operations and Maintenance Report

**MAINTENANCE:** BMID Operations Staff continued with their annual maintenance schedule in 2015. Work includes; maintenance of our PRV stations, booster stations, domestic and irrigation, hydrant servicing valve exercising, air valve maintenance, blow-off installs and water main flushing. Extensive maintenance is done every year on all major components of the system to maintain operating efficiency and extend the lifespan of the water infrastructure.

**REPAIRS:** Small leaks continued to be repaired on numerous connections throughout the District. The leaks are generally repaired as quickly as possible, to avoid water wastage and to set a high level of expectation for the public in terms of respect for the water services they receive. No major breaks on large lines occurred this year.

**OTHER WORK:** Normal system maintenance continued throughout the year. To alleviate breakdowns and associated costs, BMID has re-implemented a policy of doing hydrant maintenance on City of Kelowna and Regional District of Central Okanagan hydrants twice a year.

BMID crew's replaced the traveling screen which is a major infrastructure component up at the intake. Mearls Machine Works was an integral part with this work, while this work was carried out the water supply came from Rutland Water Works. There were approximately 40 blow-off valves that needed to be installed on the distribution system. BMID crew installed all 40 blow-off valves in 2015.

More updating has taken place on the SCADA (Supervisory Control and Data Acquisition) system to improve information received from our stations. Extensive flushing was done throughout the year and the valve exercising program was completed.

Substantial brushing was carried out as part of the upstream maintenance. Work was carried out at the James Lake, Fishhawk, Graystoke and Belgo Reservoirs also the Mugford and Hilda diversion ditches.

Further improvements to Mission Creek are being carried out yearly to stabilize the channel upstream of the BMID intake. This work will be done under a Section 9 Permit, this work is necessary due to the creek being unstable and having shown signs of cutting a new channel that could eventually bypass the BMID WTP intake.

**EQUIPMENT:** The majority of the operations equipment was subjected to normal wear and required maintenance as required throughout the year. BMID purchased a 2014 Ford F150 pickup truck; a 54" ride on roller; a 20' tri-axel, 550 Polaris snowmobile and two cranes for Cl2 tonners.

**STAFF:** Training of staff continues as normal to meet the Environmental Operators Certification Program, training requirement of 2.5 days for every two years, per operator. Two employees in the Water Distribution got their Level 4 status. A Water Distribution/Equipment Operator was hired. BMID staff have performed well and worked diligently. Management is very pleased and supportive of the staff's efforts to continue to learn.

**WORK ORDERS BILLED 2015:**

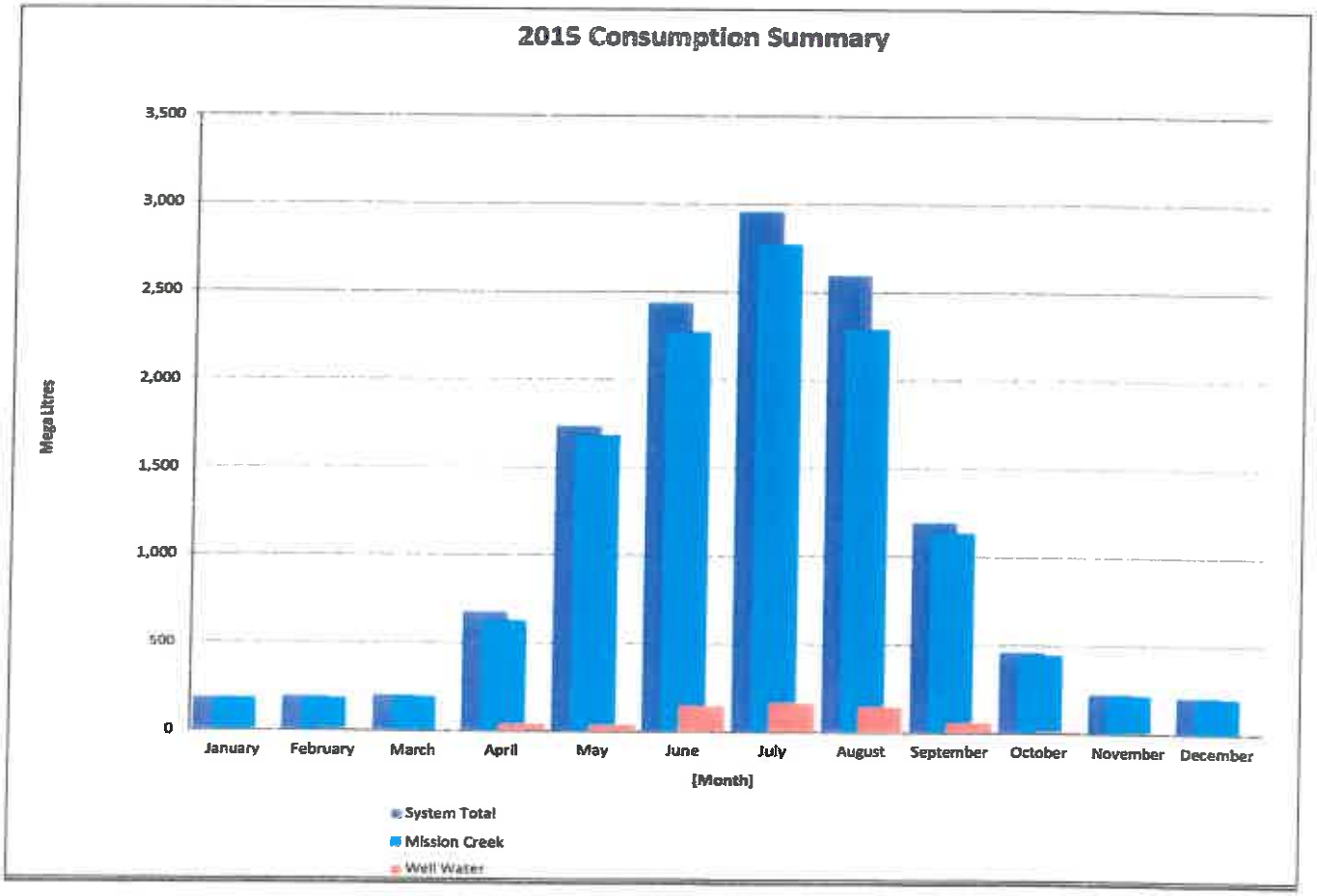
| Location | Work Done | Materials | Labor | Benefits | Equipment | Administration | Total |
|---|---|---|---|---|---|---|---|
| 1503 McKenzie Road | Install Dole Valve | $ 894.96 | $ 286.70 | $ 57.34 | $ 565.00 | $ 270.60 | $2,074.60 |
| 2570 Old Vernon Road | Hydrant Repair | $ 3,485.24 | $ 999.68 | $ 199.94 | $ 2,080.00 | $ 1,014.73 | $ 7,779.59 |
| | Leak Detection | | $ 141.76 | $ 28.35 | $ 55.00 | $ 33.77 | $ 258.88 |
| | Tap Service | | $ 28.35 | $ 5.67 | $ 55.00 | $ 13.35 | $ 102.37 |
| Prospect | Tie In | | $ 107.86 | $ 21.57 | $ 44.00 | $ 26.01 | $ 199.44 |
| | Use of Hydrovac Truck | | $ 74.13 | $ 14.83 | $ 300.00 | $ 58.34 | $ 447.30 |
| 375 Gibson Road | Install Domestic Service | $ 2,696.95 | $ 1,219.62 | $ 243.92 | $ 650.00 | $ 721.57 | $ 5,532.06 |
| 325 Hartman Road | Install Domestic Service | $ 303.34 | $ 385.81 | $ 77.16 | $ 475.00 | $ 186.20 | $ 1,427.51 |
| 1308 McKenzie Road | Install Dole Valve | $ 32.44 | $ 143.36 | $ 28.67 | $ 667.50 | $ 534.00 | $ 1,405.97 |
| 888-890 Mayfair Road | Install Domestic Service | $ 1,557.19 | $ 955.73 | $ 191.15 | $ 1,218.50 | $ 588.38 | $ 4,510.95 |
| 450-452 Fleming Road | Install Domestic Service | $ 345.38 | $ 349.72 | $ 69.94 | $ 280.00 | $ 156.76 | $ 1,201.80 |
| 610 Cornish Road | Install Domestic Service | $ 402.20 | $ 815.61 | $ 163.12 | $ 1,189.00 | $ 385.49 | $ 2,955.42 |
| 1959 Walburn Road | Install 2" irrigation meter | $ 3,041.07 | $ 1,343.69 | $ 268.74 | $ 1,467.00 | $ 918.08 | $ 7,038.58 |
| | Use of Hydrovac Truck | | $ 230.96 | $ 46.19 | $ 680.00 | $ 143.57 | $ 1,100.72 |
| 1981 Gallagher Road | Install Domestic Service | $ 789.36 | $ 661.56 | $ 132.31 | $ 504.00 | $ 313.09 | $ 2,400.32 |
| 2277 Belgo Road | Install irrigation service | $ 781.31 | $ 292.50 | $ 58.50 | $ 264.00 | $ 209.45 | $ 1,605.76 |
| 2177 Hwy 33 E | Install Domestic Service | $ 1,889.37 | $ 341.94 | $ 68.39 | $ 247.50 | $ 382.08 | $ 2,929.28 |
| Stremel Road | Tie In and shut downs | | $ 661.54 | $ 132.31 | $ 165.00 | $ 143.83 | $ 1,102.68 |
| RE: Inv 12019 - 716 Adams Crt | Commercial Water Service | | -$ 2,017.70 | -$ 613.79 | -$ 3,504.23 | -$ 1,707.86 | -$ 7,843.58 |
| | | $16,218.81 | $ 7,022.82 | $1,194.31 | $ 7,402.27 | $ 391.44 | $36,229.65 |

**CONSUMPTION:** Total annual consumption was 13,100 ML which was slightly above the 10 year average of 12,041 ML. (*Please refer to consumption graph attached*) the average daily flow for 2015 was 38.64 ML. The maximum daily flow was on July 6, 2015 when 138.9 ML of water was used.

**WATERSHED:** Water from the Belgo Reservoir was used in July while the Water Treatment Plant was running full time. Graystoke and Fishhawk Reservoirs are normally used to keep water quality as high as possible throughout the summer months. BMID did not utilize water from the high elevation storage reservoirs until mid-July.

The reservoir levels at 2015 year-end are summarized below. At year end 32% of storage remained in place.

Dam Safety reviews are being completed on Fishhawk, Graystoke and Belgo Dams.



| BLACK MOUNTAIN IRRIGATION DISTRICT | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| MONTHLY CONSUMPTION TOTALS AND YEAR END SUMMARY | | | | | | | | |
| Year | Mission Creek | Well #4 | Well #5 | Scotty Creek | NE Production | Well Water | Surface Water | System Total |
| 2015 | Mega Litres | Mega Litres | Mega Litres | Mega Litres | Mega Litres | Mega Litres | Mega Litres | Mega Litres |
| January | 186.87 | 3.25 | 0.00 | | 3.25 | 3.25 | 186.87 | 190.12 |
| February | 189.35 | 8.98 | 0.00 | | 8.98 | 8.98 | 189.35 | 198.33 |
| March | 200.25 | 4.56 | 0.00 | | 4.56 | 4.56 | 200.25 | 204.81 |
| April | 636.50 | 12.89 | 30.05 | | 42.94 | 42.94 | 636.50 | 679.44 |
| May | 1,687.18 | 33.19 | 7.52 | 10.00 | 50.71 | 40.71 | 1,697.18 | 1,737.90 |
| June | 2,275.57 | 29.40 | 119.71 | 15.55 | 164.66 | 149.11 | 2,291.13 | 2,440.23 |
| July | 2,775.56 | 31.08 | 137.85 | 13.41 | 182.33 | 168.92 | 2,788.96 | 2,957.89 |
| August | 2,296.41 | 29.77 | 119.31 | 153.07 | 302.15 | 149.08 | 2,449.48 | 2,598.56 |
| September | 1,136.51 | 21.54 | 37.18 | 0.00 | 58.73 | 58.73 | 1,136.51 | 1,195.24 |
| October | 449.23 | 9.89 | 3.06 | 0.00 | 12.95 | 12.95 | 449.23 | 462.18 |
| November | 220.50 | 5.26 | 0.00 | | 5.26 | 5.26 | 220.50 | 225.76 |
| December | 205.70 | 4.08 | 0.00 | | 4.08 | 4.08 | 205.70 | 209.78 |
| Total | 12,259.63 | 193.89 | 454.68 | 192.03 | 840.60 | 648.57 | 12451.67 | 13,100.24 |

| Reservoir | Capacity (ML) | Volume at Yr End (ML) | % Full |
|---|---|---|---|
| Belgo Reservoir | 6,827 | 1,796 | 26% |
| Graystoke Reservoir | 5,071 | 611 | 12% |
| Fishhawk Reservoir | 2,111 | 1,295 | 57% |
| Loch Long Reservoir | 625 | 533 | 85% |
| James Lake Reservoir | 1,629 | 925 | 51% |
| **TOTAL** | **16,263** | **5,160** | **32%** |

*Respectfully submitted,*
Kevin Burtch
Operations Superintendent

## STAFFING:

Two employees normally staff the treatment plant during the spring/summer runoff period. However, for the 2015 season, three employees: Brian Krause, Chase Elliott and Shane Ermel, carried out these responsibilities for the entire treatment season leading to a three week rotation for on-call responsibilities.

## Water Treatment Plant Costs 2005-2016:

**Operational Cost Summary Table** 2005 - 2016

**Black Mountain Water Treatment Plant**

Last Update March, 2016

| | | | 10 Yr Average | [illegible] | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 441 Chemicals | 441.1 | Isopac | $ 140,832 | $ [illegible] | $ 157,804 | $ 278,602 | $ 176,579 | $ 139,442 | $ 139,843 | $ 124,597 | $ 87,318 | $ 88,457 | $ 110,064 | $ 105,000 |
| | 441.2 | Polymer | $ 25,600 | $ [illegible] | $ 43,842 | $ 54,250 | $ 24,883 | $ 14,500 | $ 1,590 | $ 21,309 | $ 14,910 | $ 14,310 | $ 30,254 | $ 25,000 |
| | 441.3 | Caustic soda | $ 46,466 | $ [illegible] | $ 44,443 | $ 58,934 | $ 67,099 | $ 65,259 | $ 13,246 | $ 60,619 | $ 20,787 | $ 47,879 | $ 49,050 | $ 30,000 |
| | 441.4 | Sodium Hypochlorite | $ 7,639 | $ [illegible] | $ 4,347 | | $ 3,969 | | $ 8,219 | $ 8,594 | $ 8,173 | $ 8,501 | $ 16,039 | $ 8,000 |
| | 441.5 | Epiamine Polymer | $ 41,776 | | | $ 61,941 | $ 48,641 | | $ 69,305 | $ 69,370 | $ - | $ - | $ 62,804 | $ 65,000 |
| | | Subtotal | $ 271,197 | $ [illegible] | $ 250,336 | $ 455,705 | $ 342,070 | $ 286,201 | $ 229,103 | $ 284,490 | $ 131,197 | $ 209,806 | $ 297,772 | $ 233,000 |
| 442 Wages | 442.1 | Wages | $ 77,884 | $ [illegible] | $ 126,508 | $ 125,549 | $ 105,833 | $ 82,057 | $ 75,376 | $ 66,201 | $ 49,068 | $ 45,526 | $ 78,472 | $ 70,000 |
| 443 Utilities | 443.1 | Propane | $ 13,647 | $ [illegible] | $ 34,458 | $ 22,337 | $ 18,345 | $ 8,302 | $ 10,391 | $ 8,989 | $ 13,259 | | | $ 5,000 |
| | 443.2 | Electricity | $ 17,917 | $ [illegible] | $ 12,525 | $ 17,019 | $ 17,621 | $ 15,109 | $ 14,213 | $ 12,428 | $ 12,881 | | | $ 8,500 |
| | 443.3 | Telephone | $ 2,522 | $ [illegible] | $ 1,522 | $ 2,093 | $ 2,605 | $ 3,532 | $ 3,739 | $ 3,203 | $ 2,724 | | | $ 2,100 |
| | 443.5 | Septic Tank | $ 925 | $ [illegible] | $ 338 | $ 429 | $ 1,350 | $ 537 | $ 470 | $ 1,200 | $ 309 | | | $ 1,000 |
| | | Subtotal | $ 35,077 | $ [illegible] | $ 38,843 | $ 41,878 | $ 37,731 | $ 27,480 | $ 28,813 | $ 25,820 | $ 29,450 | $ 15,669 | $ 22,481 | $ 17,600 |
| 444 Miscell. | 444.1 | Clarifier and Sludge Upgds | $ 9,636 | $ [illegible] | $ 12,187 | | | | | $ 6,000 | $ 27,253 | | | $ 2,000 |
| | 444.2 | Sludge Removal | $ 6,375 | $ [illegible] | $ 1,478 | $ 2,282 | | | $ 441 | $ 16,029 | $ 11,511 | | | $ 12,500 |
| | 444.3 | Laboratory | $ 3,057 | $ [illegible] | $ 1,212 | $ 5,160 | $ 855 | $ 2,236 | $ 361 | $ 1,800 | | | | $ 10,000 |
| | 444.4 | Instrumentation | $ 7,199 | $ [illegible] | $ 13,729 | $ 9,120 | $ 12,756 | $ 13,129 | $ 1,220 | $ 500 | | | | $ 5,000 |
| | 444.7 | Bldg Upgrades | $ 13,831 | $ [illegible] | $ 17,256 | $ 9,154 | $ 7,225 | $ 15,965 | $ 11,411 | $ 9,254 | | | | $ 20,000 |
| | 444.8 | Other | $ 10,277 | $ [illegible] | $ 21,515 | $ 10,394 | $ 8,193 | $ 1,007 | | | | | | |
| | | Subtotal | $ 200,063 | $ [illegible] | $ 67,377 | $ 37,111 | $ 136,865 | $ 339,713 | $ 13,433 | $ 36,134 | $ 50,364 | $ 38,115 | $ 59,954 | $ 57,100 |
| Total Expenditure | | | $ 488,870 | $ [illegible] | $ 483,861 | $ 639,881 | $ 621,643 | $ 887,830 | $ 323,874 | $ 363,499 | $ 262,841 | $ 299,874 | $ 498,525 | $ 377,769 |
| | | Volume Treated (ML) | 9972 | [illegible] | 8908 | 8411 | 8193 | 5111 | 5898 | 5336 | 4451 | 5226 | 5051 | 5285 |
| | | Cost Per Megalitre to Treat | $ 0.0788 | $ [illegible] | $ 0.0569 | $ 0.0754 | $ 0.0758 | $ 0.1169 | $ 0.0549 | $ 0.0737 | $ 0.0545 | $ 0.0476 | $ 0.0572 | $ 0.0715 |
| | | Peak Flow Treated (ML/day) Date | | [illegible] | 103 August 1 | 101.7 July 11 | 100.7 July 12 | 96 | 124.7 July 9 | 100.9 | >105 | >105 | 123 June 29 | 97 |

# 2015 Water Treatment Plan Report

## WTP OPERATIONS:

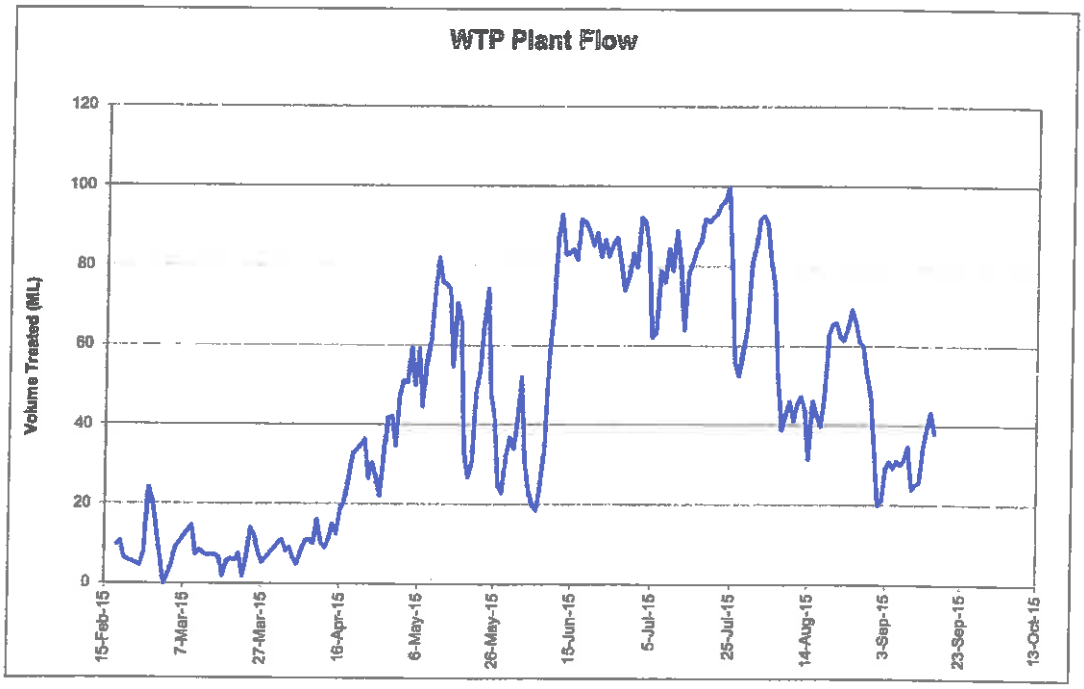
The Black Mountain Irrigation District's Class IV Water Treatment Plant performed well during the spring freshet and summer of 2015. Good results were achieved in the reduction of colour, turbidity, and total organic carbon levels. During the past year, the treatment process improved drinking water quality and good results were obtained, however, during the 2015 treatment season it was necessary to run the plant a few months early because of poor raw water quality in Mission Creek.

Occurrences of turbidity spikes in Mission Creek were common as in previous years. Mission Creek's unusually high erosion rates began to settle back to normal levels in 2015 when compared to the previous few years. Peak raw water turbidity at the Grit Pond was 33.3 NTU on May 20, 2015 prior to entering the treatment process; however the treatment plant was able to bring turbidity levels down to acceptable levels during the treatment process. Throughout 2015, the Water Treatment Plant was able to maintain acceptable water quality conditions, with turbidity levels below 1.0 NTU, for the majority of the treatment season.

The Water Treatment Plant was able to maintain turbidity levels below 1.0 NTU at the point of disinfection for most of the season; however, there were a number of small spikes in turbidity midway through the treatment season resulting from several large rainfall events which dramatically increased raw water turbidity. The Water Treatment Plant greatly reduced turbidity levels although turbidity at Booster #1 did rise above 1.0 NTU from March 2 to March 6, 2015 during the startup of the Water Treatment Plant. The highest turbidity noted at the point of disinfection was 3.79 NTU which occurred on March 3, 2015 during the first month of treatment. After the initial start-up period, turbidity remained below 1.0 NTU for the remainder of the season. The recorded highest turbidity at first-customer was 1.38 NTU March 3, 2015. After April 20, turbidity remained well below 1.0 NTU for the remainder of the treatment season.

## PLANT FLOW:

Peak daily demand in July reached over 138 ML and peak demand was recorded at 13,261 L/s. Peak daily flow was reached on July 24, 2015 as 99.6 MLs were produced at the Water Treatment Plant. This year, 9003 ML were treated compared to an average of 6904 ML over the past five years. In 2015, the Water Treatment Plant was open for 211 days, down substantially from the 151 days during the 2014 season. The Water Treatment Plant started on February 17, 2015 and turned off on September 16, 2015 when the raw water quality had improved enough to no longer require chemical treatment.




Daily plant flow ML for 2015 combined total for both trains.

**TURBIDITY:**

As set by the Canadian Drinking Water Guidelines, Black Mountain's system turbidity is to be less than 1.0NTU. Throughout the treatment season, the Water Treatment Plant was able to maintain acceptable turbidity levels with the exception of March 2nd to 6th, and April 19th, where turbidity levels rose above the guideline of 1.0NTU at Booster #1. Turbidity at the first customer peaked at 1.38 NTU on March 3rd, 2015.

Average turbidity levels over the treatment period at locations in the water supply system are as follows:

| Location | Lab (NTU) | On-line (NTU) |
|---|---|---|
| Raw Grit Pond | 4.37 | |
| Stevens Intake | 0.54 | |
| Stevens Outlet | 0.51 | |
| Hadden | 0.50 | |
| Screen Works | 0.47 | 0.48 |
| Booster Stn No. 1 | 0.49 | 0.50 |

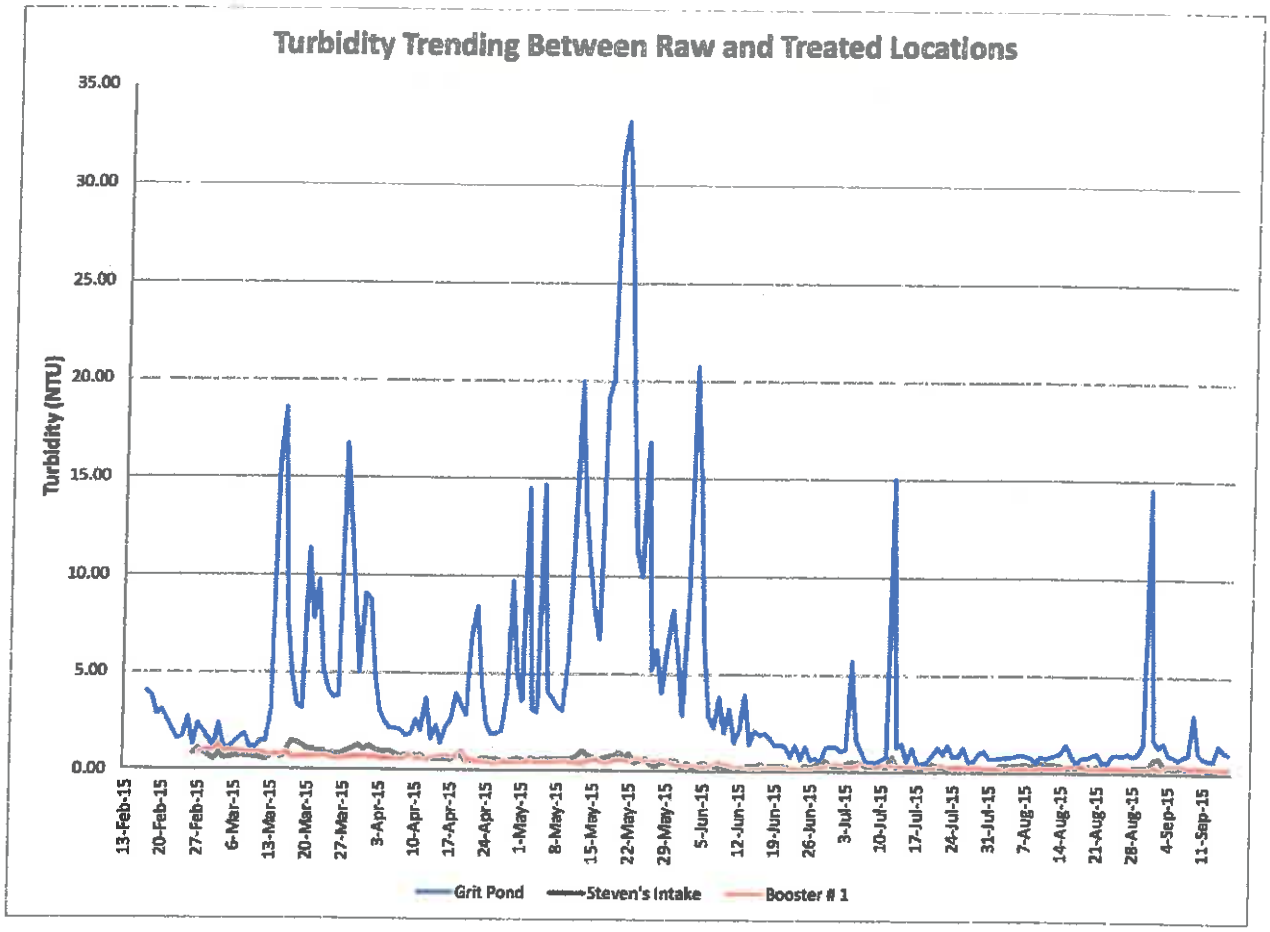

Turbidity Trending Between Raw and Treated Locations
Turbidity (NTU)
35.00
30.00
25.00
20.00
15.00
10.00
5.00
0.00
13-Feb-15
20-Feb-15
27-Feb-15
6-Mar-15
13-Mar-15
20-Mar-15
27-Mar-15
3-Apr-15
10-Apr-15
17-Apr-15
24-Apr-15
1-May-15
8-May-15
15-May-15
22-May-15
29-May-15
5-Jun-15
12-Jun-15
19-Jun-15
26-Jun-15
3-Jul-15
10-Jul-15
17-Jul-15
24-Jul-15
31-Jul-15
7-Aug-15
14-Aug-15
21-Aug-15
28-Aug-15
4-Sep-15
11-Sep-15
Grit Pond
Steven's Intake
Booster # 1

Figure 1 – Location of Expanded Sludge Disposal area

**MAINTENANCE & UPGRADING WORKS:**

Maintenance and upgrading is occurring continuously throughout the year. In 2015, there were several repairs and upgrades that were carried out by District staff and support resources from the water supply industry. These are listed as follows:

- Installation of a shower safety shower in the event of a chemical spill
- Winterization of Headgates and at both the WTP intake and the side gates at Stevens Pond
- New mixer motor on the Polymer machine
- Repaired Clarifier 1 intake which came apart from the plastic lining in places
- Leveled the weir plate at Clarifier 1 outlet
- Replaced gearbox oil in all mixers
- Fixed short-circuiting problem on train 1 by automatically closing gates when flow is too low
- Replaced both Rapid mixer gearboxes

- **Improvements Planned for 2016 and further into the Future:**
- Move air compressors to an enclosed room outside of WTP shop/lab

## BLACK MOUNTAIN IRRIGATION DISTRICT
## 2015 TRUSTEES LIST

| | NAME AND ADDRESS | PHONE NUMBER(S) | YEAR ELECTED (*) | TERM (**) | TERM EXPIRY (***) |
|---|---|---|---|---|---|
| 1 | **Gordon Ivans** | Business: | 2015 | 3 Years | 2018 |
| | 1310 McKenzie Road | Residence: 250-765-8694 | | | |
| | Kelowna, BC V1P 1C4 | Cell: 250-862-7817 | | | |
| 2 | **Sohan Johal** | | 2015 | 3 Years | 2018 |
| | 155 Cornish Rd | Residence: 250-765-5624 | | | |
| | Kelowna, BC V1X 4R4 | Cell: 250-470-8767 | | | |
| 3 | **Allen Kirschner** | Business: 250-859-3510 | 2014 | 3 Years | 2017 |
| | 1700 Verdure Road | Residence: 250-451-9162 | | | |
| | Kelowna, BC V1P 1G6 | Cell: 250-859-3510 | | | |
| 4 | **Gerry Zimmermann** | Business: | 2013 | 3 Years | 2016 |
| | 2602 Walburn Road | Residence: 250-765-7269 | | | |
| | Kelowna, BC V1P 1A8 | Cell: 250-575-8827 | | | |
| 5 | **Allan Horning** | Business: | 2013 | 3 Years | 2016 |
| | 319-555 Houghton Road | Residence: 250-765-5090 | | | |
| | Kelowna, BC V1X 7P9 | Cell: 250-212-6100 | | | |

* **Year that election was held (Regular Annual Election or By-Election)**
** **Generally 3 years except for Trustees elected to fill vacancies, then it would be for balance of term remaining in the original position.**
*** **At the Regular Annual Election in the third year.**

**Chairperson:** Trustee # 1 is serving as chairperson for 2015.

**Secretary:** Dawn Williams, Administrator (250) 765-5169 (250) 575-8550
**Name** **Bus. Phone** **Home (Cell)**

**Improvement District Correspondence Address:** 285 Gray Road
Kelowna, BC V1X 1W8

**Improvement District FAX: (if applicable)** (250) 765-0277

**Improvement District E-mail:** bmidinfo@shawcable.com

**Account Code :** ?-?-???-???
**To** ?-?-???-???
**Fiscal Year :** 2016

| Account Code | Account Description | 2015 Actual Values | 2016 Budget Values |
|---|---|---|---|
| **1** | **GENERAL OPERATING FUND** | | |
| **REVENUES** | | | |
| 1-1-500-500 | IRRIGATION TAXES | -469,412 | -497,120 |
| 1-1-510-510 | WATER TOLLS - DOMESTIC & COMMERCIAL | -4,007,963 | -4,042,168 |
| 1-1-510-511 | SALE OF WATER | -6,587 | -8,500 |
| 1-1-520-520 | CONNECTION FEES | -11,300 | -25,000 |
| 1-1-520-521 | TAX & TOLLS INFORMATION | -9,675 | -6,500 |
| 1-1-530-530 | ADMINISTRATION OVERHEAD | -4,391 | -2,500 |
| 1-1-530-531 | LABOUR OVERHEAD | -1,194 | -1,000 |
| 1-1-530-532 | EQUIPMENT RENTAL | -12,499 | -15,000 |
| 1-1-530-533 | HYDRANT MAINTENANCE REVENUES | -40,739 | -40,000 |
| 1-1-530-535 | METER INSTALLATIONS | -870 | 0 |
| 1-1-540-540 | SUNDRY REVENUE | -1,319 | -10,000 |
| 1-1-540-541 | PENALTIES & INTEREST | -43,735 | -40,000 |
| 1-1-540-542 | BANK INTEREST EARNED | -187,894 | -420,000 |
| 1-1-540-543 | GAIN/LOSS ON DISPOSAL OF INVESTMENTS | -92,632 | -55,000 |
| 1-1-540-544 | GAIN/LOSS ON DISPOSAL OF CAPITAL ASSETS | -9,630 | 0 |
| 1-1-540-549 | TURN ON/OFF CHARGES & NEW ACCT FEES | -15,280 | -15,000 |
| 1-1-540-550 | DEVELOPMENT REVIEWS RECLASSIFICATION | -1,500 | -1,500 |
| | **Total REVENUES** | **-4,916,620** | **-5,179,288** |
| **EXPENSES** | | | |
| 1-2-600-602 | TRAINING & EDUCATION | 22,571 | 12,000 |
| 1-2-600-604 | EMPLOYEE BENEFITS - MISC. | 10,537 | 3,700 |
| 1-2-600-605 | STAFF BENEFITS - APPOINTMENTS | 886 | 0 |
| 1-2-600-606 | PUB/SUBSCRIPTIONS & MEMBERSHIPS | 592 | 3,500 |
| 1-2-600-608 | BLUEPRINTING/DUPLICATING SERVICES | 0 | 500 |
| 1-2-600-609 | DIGITAL MAPPING /INFRASTRUCTURE TRACKING | 989 | 500 |
| 1-2-600-610 | CONSULTING SERVICES - GENERAL | 54,871 | 30,000 |
| 1-2-600-612 | WATERSHED MANAGEMENT | 18,644 | 90,000 |
| 1-2-600-614 | WATER CONSERVATION / LEAK DETECTION | 0 | 2,500 |
| 1-2-600-616 | WATER LICENCE FEES | 12,249 | 15,000 |
| 1-2-600-618 | INSURANCE | 87,285 | 110,000 |
| 1-2-600-620 | W. C. B. COSTS | 20,110 | 21,000 |
| 1-2-600-622 | RADIO LICENSE DISPATCH AIRTIME SAT PHONE | 6,550 | 5,500 |
| 1-2-600-624 | COMPUTER & OFFICE SUPPLIES | 59 | 0 |
| 1-2-600-626 | PROCESS CONTROL - SCADA O&M | 20,500 | 24,000 |
| 1-2-600-628 | FREIGHT & SHIPPING CHARGES | 1,491 | 1,500 |
| 1-2-600-630 | UNALLOCATED WAGES - HOLIDAY/SICK PAY | 132,864 | 150,000 |
| 1-2-600-632 | UNCOLLECTIBLE ITEMS | 8,358 | 18,000 |
| 1-2-600-634 | SUSPENSE ACCOUNT - WORK ORDERS | 18,242 | 0 |
| 1-2-600-636 | WELL HEAD PROTECTION - BMID | 2,516 | 10,000 |
| 1-2-600-645 | WTP CHEMICALS | 325,868 | 340,000 |
| 1-2-600-646 | WTP WAGES | 129,737 | 130,000 |
| 1-2-600-647 | WTP UTILITIES | 45,017 | 50,000 |
| 1-2-600-648 | WTP MISCELLANEOUS | 42,618 | 65,000 |
| 1-2-600-649 | WTP STANDBY DUTIES | 20,271 | 20,000 |

**Account Code :** ?-?-???-???
**To** ?-?-???-???
**Fiscal Year :** 2016

| Account Code | Account Description | 2015 Actual Values | 2016 Budget Values |
|---|---|---|---|
| 1-2-600-650 | WAGES - SYSTEM OPERATIONS | 199,169 | 200,000 |
| 1-2-600-651 | SAFETY PROGRAMS | 7,799 | 15,000 |
| 1-2-600-652 | WATER PATROL DUTIES | 11 | 5,000 |
| 1-2-600-653 | DOMESTIC METER REPAIRS | 0 | 1,000 |
| 1-2-600-654 | DOMESTIC SERVICE REPAIRS | 45,211 | 50,000 |
| 1-2-600-655 | IRRIGATION SERVICE REPAIRS | 17,342 | 10,000 |
| 1-2-600-656 | WATER MAIN REPAIRS | 156,886 | 35,000 |
| 1-2-600-658 | METER READING | 2,480 | 2,500 |
| 1-2-600-659 | IRRIGATION METER REPAIRS | 7,766 | 3,500 |
| 1-2-600-660 | HANGING TAGS/NOTICES | 3,023 | 1,500 |
| 1-2-600-662 | WATER QUALITY TESTING | 61,993 | 65,000 |
| 1-2-600-664 | CROSS CONNECTION CONTROL PROGRAM | 22,589 | 25,000 |
| 1-2-600-666 | POWER - STATIONS/INTAKE | 153,776 | 155,000 |
| 1-2-600-667 | TELEPHONE - STATIONS/INTAKE | 4,323 | 5,500 |
| 1-2-600-668 | STATIONS/INTAKE LABOUR, REPAIRS/PARTS | 265,582 | 230,000 |
| 1-2-600-669 | HYDRANT REPAIRS | 12,134 | 20,000 |
| 1-2-600-670 | FLUSHING | 27,118 | 20,000 |
| 1-2-600-671 | AIR VALVE REPAIRS & MAINTENANCE | 2,218 | 80,000 |
| 1-2-600-672 | CHLORINE | 34,736 | 37,000 |
| 1-2-600-674 | UPSTREAM WORKS LABOUR, REPAIRS & EQUIP. | 34,657 | 40,000 |
| 1-2-600-676 | STANDBY DUTIES | 38,414 | 45,000 |
| 1-2-600-678 | WTP - OPERATING EXPENSES | 30,610 | 0 |
| 1-2-600-679 | BC ONE SERVICES | 1,332 | 1,500 |
| 1-2-600-680 | UTILITY EXPENSES - SHOP | 15,979 | 25,000 |
| 1-2-600-682 | SHOP SUPPLIES, TOOLS & EQUIPMENT | 17,693 | 28,000 |
| 1-2-600-686 | BACKHOE, LOADER, FORKLIFT & CAT REPAIRS | 12,662 | 25,000 |
| 1-2-600-688 | TRUCK MTCE. & REPAIRS | 68,284 | 100,000 |
| 1-2-600-690 | VEHICLE LEASING | 375 | 0 |
| 1-2-600-691 | INTEREST EXPENSE ON 2011 FORD RANGERS | 436 | 700 |
| 1-2-600-692 | EQUIPMENT REPAIRS - MISCELLANEOUS | 5,058 | 10,000 |
| 1-2-600-694 | GAS & OIL | 61,684 | 75,000 |
| 1-2-600-696 | SHOP & YARD WORK - MISC. | 23,135 | 25,000 |
| 1-2-600-698 | GRASS/WEED CUTTING & SNOW REMOVAL | 24,111 | 23,000 |
| 1-2-600-700 | HYDRANT MAINTENANCE COSTS | 25,347 | 30,000 |
| 1-2-600-702 | METER INSTALLATION COSTS | 9,534 | 7,500 |
| 1-2-610-600 | SALARIES - OFFICE | 216,100 | 310,000 |
| 1-2-610-601 | SALARIES - ADMINISTRATION | 98,724 | 0 |
| 1-2-610-602 | TRAINING & EDUCATION | 10,021 | 4,000 |
| 1-2-610-604 | MEETINGS | 10,772 | 8,000 |
| 1-2-610-605 | ASSOCIATION/MEMBERSHIP DUES/KJWC | 5,009 | 5,000 |
| 1-2-610-609 | LEGAL SERVICES & APPRAISAL FEES | 19,610 | 10,000 |
| 1-2-610-611 | EMPLOYEE BENEFITS - EI & CPP | 71,580 | 70,000 |
| 1-2-610-613 | EMPLOYEE BENEFITS - MISC. | 17,362 | 6,200 |
| 1-2-610-615 | B. C. MEDICAL SERVICES PLAN | 25,196 | 32,000 |
| 1-2-610-617 | EMPLOYEE GROUP INSURANCE PLAN | 23,501 | 26,000 |
| 1-2-610-620 | MPP EMPLOYER PORTION | 92,072 | 95,000 |
| 1-2-610-621 | EMPLOYEE DENTAL | 18,789 | 25,000 |

**Account Code :** ?-?-???-???
**To** ?-?-???-???
**Fiscal Year :** 2016

| Account Code | Account Description | 2015 Actual Values | 2016 Budget Values |
|---|---|---|---|
| 1-2-610-623 | EMPLOYEE OPTICAL | 1,974 | 0 |
| 1-2-610-625 | OFFICE SUPPLIES - STATIONARY | 11,791 | 12,000 |
| 1-2-610-627 | COMPUTER MTCE. & SOFTWARE SUPPORT | 15,944 | 20,000 |
| 1-2-610-629 | PHOTO COPYING, PRINTER INK & FAX | 4,152 | 3,500 |
| 1-2-610-631 | ADVERTISING & NEWSLETTERS | 8,649 | 5,000 |
| 1-2-610-632 | POSTAGE | 25,687 | 30,000 |
| 1-2-610-633 | OFFICE EQUIPMENT MTCE./RENTAL | 1,071 | 1,300 |
| 1-2-610-635 | OTHER OFFICE EXPENSE | 23,536 | 15,000 |
| 1-2-610-636 | OTHER CONSULTING FEES | 9,478 | 0 |
| 1-2-610-637 | AUDIT FEES | 20,000 | 27,000 |
| 1-2-610-641 | TRUSTEES FEES | 93,210 | 97,000 |
| 1-2-610-645 | JANITORIAL CLEANING & SUPPLIES | 3,774 | 4,500 |
| 1-2-610-646 | AMORTIZATION EXPENSE | 906,959 | 880,000 |
| 1-2-610-647 | OFFICE BUILDING MTCE. & SECURITY | 2,437 | 4,500 |
| 1-2-610-649 | TELEPHONE, INTERNET, LTSA (Land Titles) | 9,757 | 10,000 |
| 1-2-610-651 | ELECTRICITY & NATURAL GAS | 6,832 | 9,500 |
| 1-2-610-653 | WATER & SEWER | 1,287 | 1,200 |
| 1-2-620-655 | INTEREST/BANK SERVICE CHARGES | 6,243 | 5,000 |
| 1-2-620-657 | DEBENTURE INTEREST | -5,364 | 0 |
| 1-2-620-658 | RBC WTP LOAN INT & BA FEES | 55,564 | 55,000 |
| 1-2-620-660 | RBC UV LOAN INT & BA FEES | 114,021 | 35,000 |
| 1-2-630-657 | PURCHASES OF ASSETS UNDER $5k | 24,032 | 0 |
| 1-2-630-659 | RESERVE INTEREST ALLOCATION | -242,696 | 400,000 |
| | **Total EXPENSES** | **4,083,366** | **4,706,100** |
| | **Total GENERAL OPERATING FUND** | **-833,254** | **-473,188** |
| **3** | **CAPITAL CHARGE RESERVE FUND** | | |
| **REVENUES** | | | |
| 3-1-540-542 | INTEREST EARNED - CCRF | -200,380 | 0 |
| | **Total REVENUES** | **-200,380** | **0** |
| | **Total CAPITAL CHARGE RESERVE FUND** | **-200,380** | **0** |
| **4** | **SYSTEM RENEWAL RESERVE FUND** | | |
| **REVENUES** | | | |
| 4-1-540-542 | INTEREST EARNED - SRRF | 244,878 | 0 |
| | **Total REVENUES** | **244,878** | **0** |
| | **Total SYSTEM RENEWAL RESERVE FUND** | **244,878** | **0** |
| **5** | **EQUIPMENT REPLACEMENT RESERVE FUND** | | |
| **REVENUES** | | | |
| 5-1-540-542 | INTEREST EARNED - ERRF | -2,182 | 0 |
| | **Total REVENUES** | **-2,182** | **0** |
| | **Total EQUIPMENT REPLACEMENT RESERVE FUI** | **-2,182** | **0** |