

**Annual Report and Financial Statements**  
for the  
**BLACK MOUNTAIN IRRIGATION DISTRICT**  
**2009**

For the Year Ended December 31, 2009

**TRUSTEES**

Until 2010 Election	Koetz: O.H.
Until 2010 Election	Petch: L.
Until 2011 Election	Kirschner: A.
Until 2012 Election	Ivans: G.
Until 2012 Election	Kempf: A.

**DISTRICT OFFICERS**

Administrator	R. Hrasko, P. Eng.
Operations Superintendent	Kevin Burtch



**Auditors: Grant Thornton LLP**  
**THE ANNUAL GENERAL MEETING**  
**Will be held in the BMID Boardroom**  
**285 Gray Road, Kelowna, BC**  
**Wednesday, April 14, 2009 Time: 7:00 pm**

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## BLACK MOUNTAIN IRRIGATION DISTRICT

The Annual General Meeting will be held on ***Wednesday, April 14<sup>th</sup>, 2010, at 7:00 pm*** in the BMID boardroom located at 285 Gray Road. The terms of office for Trustees, Laurence Petch and Heinz Koetz, expire in April, 2010. Nominations for Trustees will be received from ***March 29<sup>th</sup> until 4:00 pm on April 9<sup>th</sup>, 2010***. If an election is required, voting will take place on ***Friday, April 16<sup>th</sup>, 2010 between the hours of 10:00 am and 6:00 pm*** at the BMID office. An early poll is available between ***12:00 pm and 5:00 pm on Wednesday, April 14<sup>th</sup>, 2010***.

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

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## 2009 Trustees Report to the Water Users

**MEETINGS:** The Board of Trustees held a total of 25 regular meetings throughout 2009 to conduct business activities of the District. The Trustees also attended the Water Supply Association of BC Spring Workshop, the WSABC Annual General Meeting, several functions related to the Kelowna Joint Water Committee, and valley-wide water supply functions during the year.

**ELECTIONS:** The terms of office for Gordon Ivans (Chair) and Alfred Kempf came due in 2009. An election was held on Friday, April 24, 2009 at the BMID Office located at 285 Gray Road, Kelowna, BC, between the hours of 10:00 a.m. and 6:00 p.m. Both Trustees Ivans and Kempf were re-elected. Mr. Ivans was re-appointed as Chairman of the Board of Trustees for 2009-10.

**STAFFING:** There were few staff changes in 2009. The only new staff members since the 2009 AGM were Brian Krause, who had previously left BMID, but was welcomed back after time away, and Gary Koga, who was hired temporarily for the summer months.

Staff members that left BMID in 2009 include: Alan Pansegrau, who retired after serving the District as backhoe operator since 1969; Ryan Booth, who was the water treatment plant operator for the spring, left to take on a job at the Water Treatment Plant in Kamloops; and Gary Koga. One student has been hired and two other full-time positions remain to be filled.

Operator certification and training has continued with all staff meeting the training requirements at their levels of certification.

The Management team for BMID for 2010 includes:

Bob Hrasko	Administrator
Kevin Burtch	Operations Superintendent
Trena Phillips	Office Manager

**SAFETY:** Monthly safety meetings continued as a normal part of our operation. Staff have been careful but there was one incident in 2009 of time lost to injury. It consisted of a cut on the hand of one of the operators with an exacto-knife. Our safety officer is Scott Finlay. An independent safety review of equipment and procedures was carried out this year. Generally, the safety at BMID facilities, and BMID procedures have improved in the past year.

**MISSION CREEK:** BMID with the study team of SEKID, City, RDCO, local water users, and consultant, completed the testing of the Water Use Plan for Mission Creek in the past year. Mission Creek monitoring continued. The creek itself was stable for the majority of the year and the freshet this year was moderate with no significant turbidity, erosion or damage to District facilities. The snowpack also left fairly gradually with BMID finally accessing storage on July 15, 2009.



**WATERSHED:** Water reservoir levels were left at reasonable levels in the end of 2009 with approximately 6,896 ac-ft of the 12,863 ac-ft remaining or 54 percent of capacity. Details are summarized in the 2009 Operations Report. Improved monitoring of spillway flows continued with BMID being able to collect better data of how much water runs off from the lands above our dams.

Work on the wildfire protection plan for the Mission Creek watershed proceeded although very slowly. An *Application for Funding* was made through the RDCO to both the Union of BC Municipalities, and to the Federal Government Western Economic Diversification Fund for employing displaced forest industry workers but BMID was unsuccessful in obtaining funding.

Cattle activity was still noted around the upper reservoirs, although it was reduced from 2008 levels. More attention was provided to the grazing location for the cattle. There were renewed efforts by the Province to better manage the cattle in the watersheds and thanks goes to Rob Dinwoodie of that Provincial Office for his practical approach.

The Three-Forks gravel pit located at the confluence of Mission Creek mainstem and Pearson Creek in the upper watershed was at a standstill for the current year. There was minimal activity as the pit owner was to provide information on silt and sediment control for the site. Increased activity is expected in 2010.

There was minimal maintenance works in the watershed. Cleaning out of the Hilda Creek diversion and the Mugford diversion was carried out in 2009.

**WATER SAFETY:** Separation of the modular home and trailer park areas off of Old Vernon Road was completed in 2009 with the commissioning of a PRV station immediately below the Scotty Creek Subdivision.

Project work began in the fall of 2009 to install a small separate domestic water system for the rural areas in Scotty Creek along Old Vernon Road and Lahka Road. The 38 remaining high risk connections that are occasionally fed from Scotty Creek will be fed off of Mission Creek. This allows BMID to use a greater volume of water from Scotty Creek to feed the agricultural areas in the north end of the system. This also reduces the overall water demand from Mission Creek to feed the north end lands and should lower our water treatment cost.

In the spring of 2010, the Province issued a "Province-wide" Turbidity Decision Tree for Water Notifications. The turbidity tree is to be used throughout the Province and replaces the IHA Turbidity Notification Program that was poorly received by the water utilities and the Public over the last 4 years. BMID was pleased to see the logic in the new program and has been following this process.



**KJWC:**

The major initiatives by the Kelowna Joint Water Committee (KJWC) included a March 9, 2009 presentation of a City-wide Water Quality Projects priority list to City Council. The purpose of the presentation was to gain Council support for funding for the most applicable and highest in need City-wide water quality projects, regardless of utility boundaries, governance, or jurisdiction. Council was not able to understand the request and subsequently developed their own Water Plan for the entire City boundary. They also did not listen to the Utilities point of view on why or why-not a plan was needed. The utilities did not participate and the City still has not completed the greater than \$100,000 study.

The four water utilities subsequently carried out a strong lobby to the Provincial government and made a presentation to the Minister of Community and Rural Development and the Okanagan MLAs, and to the Provincial Select Standing Committee on Finance and Governance in October. The Select Committee recommended funding be awarded to larger Improvement Districts, however the Minister did not accept the recommendation and informed the City and Improvement Districts to work collectively to reach common goals and communicate better. This is the task at hand for the upcoming year for the Kelowna Joint Water Committee.

**WSABC:**

The WSABC carried out normal businesses and held their AGM in Nelson this year. A major effort was carried out to assist the Lakeview Irrigation District in their conflict with the Trail Riders and Ministry of Tourism staff in the Lambly Creek watershed. Riparian areas were being damaged and the Minister was lobbied to review and correct the staff and environmental protection issues that were arising.

**GROWTH:**

Growth in BMID slowed down substantially in the service area in 2009 with minimal new lots and development occurring.

<b>Grade of Land / Connections</b>	<b>Year End 2006</b>	<b>Year End 2007</b>	<b>Year End 2008</b>	<b>Year End 2009</b>
<i>Grade A Lands (assessment)</i>	4,107	4088	4323	4300
<i>Grade C Lands (assessment)</i>	1,218	1207	1202	1271
<i>Grade D Lands (dry lands)</i>	2,024	2061	2668	2582
<i>Single Family Lots</i>	4,883	4950 (est.)	4993	5006
<i>Total Connections</i>	7,699	7,985	8120	8202
<i>Total CECs Collected</i>	\$571,744	\$1,115,836	\$376,425	\$97,002

**PROJECTS:**

Major projects that were undertaken in 2009 within the BMID service area include:

- Final commissioning of the Melcor Reservoir in early 2010;
- Construction of 4.5 kilometres of dual distribution watermain, and PRV station to service agricultural residences/customers along Scotty



Creek Road and Lakha Road. This eliminates Scotty Creek as a drinking water source and will thereby increase its usage for irrigation water;

- Carrying out a February 2009 open house as part of the BC Environmental Approval process for Black Mountain Reservoir, and subsequently successfully lobbying the Province to have BMID removed from this process due to the reservoir being completely off-line from a main riparian area;
- Continued preparation works of steel pipe for reservoir project. Including sandblasting and painting of 8,000 m of the 8535m of 1050mm diameter pipe and purchase of 610m of 1500m diameter pipe which is yet to be coated;
- Working in conjunction with the Ministry of Highways to design and tender work for transmission main crossing of Highway 33 by future BMID infrastructure;
- Design works for the reservoir and components in 2009 included Environmental work (Ecoscape Consultants), Visual Impact and Landscape work (EBA Engineering), Drainage Design Works (AF & Agua Consulting), Project management and coordination (H.Larratt) and archaeological completion (Golder).

**TECHNOLOGY:** In 2009, BMID completed the SCADA (computer remote control, monitoring and operating system) for the BMID distribution system including all main pump stations, reservoirs and PRV sites. The SCADA system for the Water Treatment plant remains to be completed.

**ADMINISTRATION:** Taxes and tolls increased in 2009 by approximately 2.5% to match inflation. Rates were set to match the rate of inflation.

**ACKNOWLEDGEMENTS:**

On behalf of the BMID water users, the Trustees and the Administrator thank all of the District staff for their continued co-operation, dedication and hard work in 2009.

Respectfully submitted,

**Board of Trustees** Chairman - Gord Ivans  
Alfred Kempf  
Allan Kirschner  
Heinz Koetz  
Laurence Petch

**Administrator** Robert Hrasko





## **2009 Operations and Maintenance Report**

**MAINTENANCE:** In order to keep the water system operating smoothly, an annual maintenance schedule has been implemented. It includes maintenance and upgrades to our PRV stations, booster stations, domestic and irrigation services, and water mains. In 2009, a thorough service was completed on the major components of the system. Extensive servicing is done every year on all major components to increase efficiencies and extend the lifespan for important District infrastructure.

**REPAIRS:** A variety of small leaks were repaired on our domestic and irrigation services. No major repairs were required during 2009.

**OTHER WORK:** Ten new services were installed other than contracted subdivisions. Ten new blow offs were installed during 2009. There are approximately 25 remaining blow offs to be installed. Extensive flushing was done throughout the year. A valve exercising program was completed. Hydrant maintenance was carried out twice during the year. Upstream maintenance this year consisted of brushing and clearing of Mugford ditch. Due to pine beetle infestation, a significant amount of logging took place around Belgo dam. The removal of deadfall will result in a healthier stand of trees in the riparian area around the reservoir. Separation of the Scotty Creek system was completed in 2009. It consisted of approximately 5 kilometers of new small diameter domestic water main, 44 domestic hook-ups to the new domestic main, and the installation of two double check valves. The work allows for safer water to these residents and the ability to reduce demands on our Water Treatment Plant as more water can now be used directly from Scotty Creek without having to worry about water quality risks.

### **AGRICULTURAL METERS:**

At the end of 2009, all but 12 agricultural meters had been installed. Data compiled since these meters were installed, shows a marked decrease in water consumption during peak periods of the agriculture irrigation season.

### **EQUIPMENT:**

Most of the equipment required minor repairs due to normal wear. All equipment was regularly maintained through 2009, with some major servicing required. Truck # 5 Hiab required new paint and removal of crane to meet WCB requirements, Trucks #11 and #15 needed work on their engine heads, Unit #13 (Backhoe) had over heating problems that were corrected. BMID sold the 1973 International single axle dump truck and replaced it with a 2002 International single axle dump truck. BMID also sold a 1997 pick-up truck which has not been replaced. Delivery of the Hydro-Vac truck, which was ordered in 2007, was delivered in May of 2009. Delivery was delayed due to issues at the factory and ownership issues. The truck is being used extensively and has improved safety and reduced risks to our operators.



**PIPE PROJECT:** The total length of 42-inch steel pipe purchased by BMID is 8,535 meters. BMID also purchased 600 metres of 60-inch diameter steel pipe to extend through the Black Mountain Reservoir south dam. BMID also manufactured approximately 40 varying degree bends for the pipeline project. As of the end of 2009 approximately 8,400 meters of pipe has been sandblasted and coated. BMID has about four to five months of sandblasting and painting left. Midvalley Sandblasting & Painting has been contracted to coat and blast the pipe and their quality has been verified to be very good. In consideration of neighbouring properties, extensive dust control facilities were installed at the end of the 60 x 120 Coverall Building. This allowed BMID to move the sandblasting operation inside to control dust in accordance with City of Kelowna requirements.

**STAFF:** Training of staff has been ongoing to meet the Provincial training requirement of 2.5 days for every two years, per operator. BMID staff provided a high level of day-to-day performance and worked diligently throughout 2009. Management is very pleased and supportive of the staff's efforts.

**CONSUMPTION:** Total annual consumption was 13,523 ML (3,572,398,664 US Gallons, 10963.27 ac-ft) (Please refer to consumption graph attached). The average daily flow for 2009 was 37.04 ML/day (9,801,400 US gallons/day). The maximum daily flow was in July at 123.45 ML (32,613,000 US gallons). The minimum day was 5,31 ML/day on January 9, 2009 (1,405,000 US gallons/day).

**WATERSHED:** When the Water Treatment plant was not running, water was drawn from our higher elevation reservoirs (Graystoke and Fishhawk) to keep water quality as high as possible through the summer months. BMID did not have to access storage until mid July. The reservoir levels for 2009 are summarized below. At year end 51% of storage remained in place which puts us in a healthy condition for 2010.

Reservoir	Volume (full in ac-ft)	Volume (Yr End - ac-ft)	% Remaining
Belgo Reservoir	5,537	4085	73%
Graystoke Reservoir	4,133	1293	31%
Fishhawk Reservoir	1,845	688	40%
James Lake Reservoir	1,481	830	56%
Loch Long (Province Reservoir)	507	0	0%
<b>TOTAL</b>	<b>13,503 ac-ft</b>	<b>6896 ac-ft</b>	<b>51%</b>

*Respectively submitted,*  
Kevin Burtch  
Operations Superintendent



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## 2009 Water Treatment Plant Report

### **WTP OPERATIONS**

The water treatment plant performed well during the freshet of 2009. Good results were achieved in the reduction of colour, turbidity, total organic carbon levels and particle counts.

During the past year, the treatment process improved drinking water quality and good results were obtained. Turbidity spikes in Mission Creek were rare this year due to the mild runoff. There were only a couple of occasions where the plant was operated with creek turbidity at high levels, however the raw water turbidity was never more than 11 NTUs. The plant was able to keep up with the water quality conditions in the creek and treated water turbidities were maintained below 1.0 NTU at all times. The highest turbidity noted at the point of disinfection was 1.15 which occurred prior to plant start up.

### **PLANT FLOW**

The treatment plant was in operation for approximately 90 days from April 14, 2009 to July 13, 2009 at which time the water quality in the creek was of sufficiently low turbidity, such that the chemical expenditures did not warrant further treatment. When possible, the plant was operated between 300 and 400 L/s per flocculation train as this is typically the flow range where the best quality treated water is produced. During the last four years, the average volume of water treated through the spring freshet season was 5,300 ML. In 2009, 5,336 ML of water was treated by the BMID Water Treatment Plant. The average daily flow treated was 60 ML/day with June 13, 2009 being the highest daily treated flow at 100.9 ML/Day

### **TURBIDITY**

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

<b>Location</b>	<b>Lab (NTU)</b>	<b>On-line (NTU)</b>
Raw water in Creek	3.20	
Stevens Intake	0.80	
Stevens Outlet	0.70	
Hadden	0.71	
Screen Works	0.65	0.55
Booster Stn No. 1	0.68	0.59

### **CHEMICAL DOSING**

The primary coagulant (Isopac) dose varied between 25 and 46 mg/L with the average being 34 mg/L which was similar to previous years. Polymer doses were between 0.5 mg/L and 0.7 mg/L. (average 0.53 mg/L) Epiamine doses ranged between 1.4 and 2.8 mg/L (average 2.24mg/L) Ranges of chemical usage were at similar concentrations to previous years.



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## **MAINTENANCE & UPGRADING WORKS**

Maintenance and upgrading is occurring continuously throughout the year. In 2009, there were several repairs and upgrades that were carried out by District staff and support persons from industry. These are listed as follows:

### **WTP Maintenance and Upgrading Works in 2009**

- A High Density Polyethylene Welder was purchased to minimize costs of having repair work done on the Plastic Liners by specialists from out of town or out of Province. Repairs on any of the clarification basin liner materials can now be completed by BMID Staff for a reduced cost;
- A Dissolved Organics Meter was installed in the head gates kiosk as well as instrumentation for temperature, pH and Turbidity.

### **Improvements Planned for 2009 and further into the Future:**

- Conversion of the SCADA HMI Software from the outdated Lookout to IFIX.
- A building to cover both mixing trains to prevent freezing and overall weathering of the equipment.
- The purchase of two on-line turbidity meters for the ends of the clarifiers. This would provide the WTP Operators with more timely and accurate monitoring of the treatment process performance. The previously used Suspended Solids Meters have been removed.
- Purchase of a replacement for Steven's Pond pH probe.

## **STAFFING**

Two employees normally staff the treatment plant during the spring runoff period. Through the 2009 season, Ryan Booth and Dave Metcalfe carried out these responsibilities. For the upcoming 2010 season, BMID Employee Brian Krause will be trained as a full time operator during the treatment season. For the 2010 season a Water Quality student from OUC has been hired for a Co-operative work term.

*Respectfully submitted,*  
R. Hrasko  
Administrator

**Operational Costs  
Black Mountain Water Treatment Plant**

		2009	2008	2007	2006	2005	2004-July	2003		
<b>441</b>	<b>Chemicals</b>	441.1	Isopac	124,597	87,318	96,457	110,084	105,000	133,132	79,375
		441.2	Polymer	21,300	14,910	14,310	39,234	25,000	28,890	28,645
		441.3	Caustic soda	60,619	20,797	47,879	48,050	30,000	22,295	26,589
		441.4	Sodium Hypochlorite	8,594	8,173	8,501	16,039	8,000	4,110	0
		441.5	Epiamine Polymer	69,370	0	0	62,824	65,000	0	63,765
			Total	284,480	131,197	\$206,806	\$297,772	\$233,000	\$188,427	\$198,373
<b>442</b>	<b>Wages</b>	442.1	Wages	66,201	49,068	45,526	78,472	70,000	32,940	65,578
			Total	66,201	49,068	45,526	78,472	\$70,000	32,940	65,578
<b>443</b>	<b>Utilities</b>	443.1	Propane	8,989	13,259			5,000	3,841	4,737
		443.2	Elictricity	12,428	12,881			9,500	5,053	8,543
		443.3	Telephone	3,203	2,724			2,100	1,230	1,994
		443.5	Septic Tank	1,200	309			1,000	629	603
			Total	25,820	\$29,490	\$16,669	\$22,481	\$17,600	\$10,753	\$15,878
<b>444</b>	<b>Miscell</b>	444.1	Clarifier and Sludge Upgrades	6,000	27,233			2,000	573	3,083
		444.2	Sludge Removal	18,000	11,511			12,500	537	14,616
		444.3	Laboratory	1,900				10,000	1,971	5,396
		444.4	Instrumentation	500				5,000	1,764	3,442
		444.6	Engineering	500				2,000	5,819	9,394
		444.7	Other - Bldg Upgrades	9,234				20,000	20,405	24,381.49
		444.9	Pre-Oxidation					5,600		
			Totals	36,134	\$50,384	\$39,115	\$58,954	\$57,100	\$31,069	\$60,311
<b>Year Totals</b>				346,434	260,139	308,116	457,679	377,700	263,189	340,140
<b>Credits</b>					17,198	12,042	17,053		9,588	10,104
<b>Total Expenditure</b>				\$346,434	\$242,941	\$296,074	\$440,625	\$377,700	\$253,601	\$330,036

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Consolidated Financial Statements

Black Mountain Irrigation District

December 31, 2009

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## Auditors' report

**Grant Thornton LLP**  
200 - 1633 Ellis Street  
Kelowna, BC  
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To the trustees of  
The Black Mountain Irrigation District

We have audited the consolidated statement of financial position of Black Mountain Irrigation District as at December 31, 2009 and the consolidated statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended. These consolidated financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the consolidated financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of Black Mountain Irrigation District as at December 31, 2009 and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Kelowna, BC



March 26, 2010

Chartered accountants

**Partners**

Kevin Crookes, CA, CBV, CFE  
Paul F.S. Gallo, CA  
Bryn Gilbert, CA, CBV  
James R. Grant, MBA, CA  
Bill McTavish, CGA, CA  
Anne C. Postlewaite, CA  
Martin Rutherford, CA  
Dan Vass, CA  
J. Kim Ward, CA, CFP

# Black Mountain Irrigation District

## Consolidated statement of financial position

December 31	2009	2008
		(Restated - Notes 9 & 10)
<b>Financial assets</b>		
Cash and cash equivalents (Note 3)	\$ 417,212	\$ 1,935,738
Marketable securities	10,427	10,427
Tolls and levies receivable	225,227	230,393
Other receivables	944,678	814,357
Investment of reserve funds (Note 3)	9,546,074	9,365,883
	<b>11,143,618</b>	<b>12,356,798</b>
<b>Financial liabilities</b>		
Payables and accruals	338,318	380,087
Deferred revenue	187,691	190,938
Debt (Note 4)	1,910,353	2,066,619
	<b>2,436,362</b>	<b>2,637,644</b>
<b>Net financial assets</b>	<b>8,707,256</b>	<b>9,719,154</b>
<b>Non-financial assets</b>		
Capital (Note 5)	37,419,080	34,788,148
Construction in progress	487,692	215,436
Prepays	9,811	10,797
Inventory (Note 6)	80,161	100,588
	<b>37,996,744</b>	<b>35,114,969</b>
<b>Accumulated surplus (Page 14)</b>	<b>\$ 46,704,000</b>	<b>\$ 44,834,123</b>

On behalf of the Board

\_\_\_\_\_ Trustee

See accompanying notes to the consolidated financial statements

# Black Mountain Irrigation District

## Consolidated statement of operations and accumulated surplus

Year ended December 31	2009 Actual	2009 Budget	2008 Actual (Restated - Notes 9 & 10)
<b>Revenue</b>			
Capital and regrade charges collected	\$ 97,001	\$ -	\$ 238,405
Connection fees	19,084	15,000	28,200
Contributions from developers and others	828,275	-	3,831,461
Contributions from customers	57,693	-	347,830
Domestic water tolls	2,982,658	2,850,000	2,871,796
Gain on disposal of capital assets	5,905	-	403,527
Gain on disposal of investments	75,632	-	141,902
Grant revenue	45,000	-	-
Interest	450,708	72,000	559,981
Irrigation taxes	370,117	332,000	363,816
New account fee	14,410	13,000	15,490
Equipment rental	108,676	50,000	97,481
Sale of water	5,865	10,000	14,233
Sundry	28,736	41,000	35,172
	<u>5,089,760</u>	<u>3,383,000</u>	<u>8,949,294</u>
<b>Expenditures</b>			
Administrative expenditures (Note 7)	602,350	657,500	657,819
Operating expenditures (Note 8)	2,421,680	1,463,700	2,215,674
Interest and service charges	2,953	2,500	2,592
Interest on debt	192,900	192,900	192,900
	<u>3,219,883</u>	<u>2,316,600</u>	<u>3,068,985</u>
<b>Net revenue over expenditures</b>	<b>1,869,877</b>	<b>1,066,400</b>	<b>5,880,309</b>
<b>Accumulated surplus, beginning of year</b>	<b><u>44,834,123</u></b>	<b><u>44,834,123</u></b>	<b><u>38,953,814</u></b>
<b>Accumulated surplus, end of year</b>	<b><u>\$ 46,704,000</u></b>	<b><u>\$ 45,900,523</u></b>	<b><u>\$ 44,834,123</u></b>

See accompanying notes to the consolidated financial statements

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# Black Mountain Irrigation District

## Consolidated statement of changes in net financial assets

Year ended December 31	2009 Actual	2009 Budget	2008 Actual (Restated - Notes 9 & 10)
<b>Net revenues over expenditures</b>	<b>\$ 1,869,877</b>	<b>\$ 1,066,400</b>	<b>\$ 5,880,309</b>
Purchase of capital assets	(3,409,867)	(400,000)	(6,613,295)
Amortization	778,934	-	733,449
Gain on disposal of capital assets	(5,905)	-	(403,527)
Proceeds from disposal of capital assets	5,905	-	477,929
Change in construction in progress	(272,255)	-	(185,022)
Change in prepaids	986	-	(10,797)
Change in inventory	20,427	-	(17,921)
	<u>(1,011,898)</u>	<u>666,400</u>	<u>(138,875)</u>
<b>Net financial assets, beginning of year</b>	<b><u>9,719,154</u></b>	<b><u>9,719,154</u></b>	<b><u>9,858,029</u></b>
<b>Net financial assets, end of year</b>	<b><u>\$ 8,707,256</u></b>	<b><u>\$ 10,385,554</u></b>	<b><u>\$ 9,719,154</u></b>

See accompanying notes to the consolidated financial statements

# Black Mountain Irrigation District

## Consolidated statement of cash flows

Year ended December 31

2009

2008

(Restated -  
Notes 9 & 10)

Cash provided by (used for)

### Operating

Net revenue	\$ 1,869,877	\$ 5,880,309
Items not affecting cash:		
Gain on disposal of capital assets	(5,905)	(403,526)
Gain on disposal of investments	(75,632)	(141,902)
Amortization	778,934	733,449
 (Increase) decrease in:		
Accounts receivable	(125,156)	366,541
Inventory	20,427	(17,921)
Prepays	986	(10,797)
 Increase (decrease) in:		
Payables and accruals	(41,768)	102,370
Deferred revenue	(3,247)	(5,276)
	2,418,516	6,503,247

### Investing

Purchase of capital assets	(3,409,867)	(6,613,295)
Proceeds from disposal of capital assets	5,905	477,929
Construction work in progress	(272,255)	(102,616)
Purchase of investments	(2,177,561)	(2,724,630)
Proceeds from disposal of investments	2,073,002	3,022,182
	(3,780,776)	(5,940,430)

### Financing

Repayment of debt	(156,266)	(149,760)
Net (decrease) increase in cash and cash equivalents	(1,518,526)	413,057
Cash and cash equivalents, beginning of year	1,935,738	1,522,681
Cash and cash equivalents, end of year	\$ 417,212	\$ 1,935,738

See accompanying notes to the consolidated financial statements

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# Black Mountain Irrigation District

## Notes to the consolidated financial statements

December 31, 2009

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### 1. Summary of significant accounting policies

The consolidated financial statements have been prepared in accordance with Canadian generally accepted accounting principles for governments as recommended by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Accountants.

The following is a summary of the District's significant accounting policies:

#### **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.

#### **Principles of consolidation**

The consolidated financial statements include the accounts of all funds of the District. All inter-fund transactions and balances have been eliminated on consolidation.

#### **Basis of accounting**

The District's consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenditures 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.

#### **Budget figures**

The budget figures are adopted annually at the first normal board meeting of the year, are provided for informational purposes only and are not subject to audit.

#### **Cash and cash equivalents**

Cash and cash equivalents include cash on hand, balances with banks, GIC's, and cancellable term deposits.

#### **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.

(continued)



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# Black Mountain Irrigation District

## Notes to the consolidated financial statements

December 31, 2009

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### 1. Summary of significant accounting policies (continued)

#### Capital assets and amortization

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 capital assets are amortized on a straight line basis over their estimated useful lives as follows:

Buildings	4% to 10%
Automotive equipment	10%
Other equipment	10%
Office equipment	12.5%
Water Supply	0.8% to 2.5%
Water Distribution	1% to 2%

#### 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 and sinking fund requirements. The capital renewal and capital charge/regrade reserves are statutory reserves and are reserved for expenditures relating to augmenting the works of the District to ensure an adequate water supply within the District and are statutorily restricted to that purpose. All charges collected and interest earned for these purposes are required to be segregated from other funds.

#### Long term debt

Outstanding debenture debt is reported net of sinking fund reserve balances.

#### Contributions by developers

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

#### Financial instruments

The District's financial instruments consist of cash and cash equivalents, marketable securities, receivables, investment of reserve funds, payables and accruals and debt. Unless otherwise noted, it is management's opinion that the District is not exposed to significant interest, currency or credit risk arising from these financial instruments. The fair value of these financial instruments approximates their carrying values, unless otherwise noted.

(continued)

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# Black Mountain Irrigation District

## Notes to the consolidated financial statements

December 31, 2009

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### 1. Summary of significant accounting policies (continued)

#### Use of estimates

The preparation of consolidated financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

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### 2. Application of new accounting standard

#### PS 1100 – Financial Statement Objectives

Effective January 1, 2009, the District adopted PS 1100, Financial Statement Objectives of the Public Sector Accounting Handbook of the Canadian Institute of Chartered Accountants ("CICA"). Under this new standard entities reporting under Public Sector Accounting Standards are required to present four statements including a statement of financial position, operations, changes in net financial assets and cash flows.

#### PS 1200 – Financial Statement Presentation

Effective January 1, 2009, the District adopted PS 1200 – Financial Statement Presentation of the Public Sector Accounting of Handbook of the CICA. Under this new standard entities reporting under Public Sector Accounting Standards are required to present budget and actual figures on both of the consolidated statements of operations and changes in net financial assets.

#### PSAB 3150 – Tangible Capital Assets

Effective January 1, 2009, the District adopted PSAB 3150, Tangible Capital Assets of the Public Sector Accounting Handbook of the CICA. Under this revised section entities reporting under Public Sector Accounting Standards are required to recognize and amortize their tangible capital assets. The effect of applying this revised section on the District is disclosed in Note 9.

# Black Mountain Irrigation District

## Notes to the consolidated financial statements

December 31, 2009

### 3. Cash and cash equivalents and investment of reserve funds

Balances are recorded at cost plus accrued interest and include:

	<u>2009</u>	<u>2008</u>
Cash and cash equivalents	\$ <u>417,212</u>	\$ <u>1,935,738</u>
Investment of reserve funds		
General reserve	\$ 2,305,062	\$ 2,431,551
Capital works renewal reserve	3,620,506	3,467,166
Capital charge/regrade reserve	<u>3,620,506</u>	<u>3,467,166</u>
	<u>\$ 9,546,074</u>	<u>\$ 9,365,883</u>

### 4. Debt

#### Ministry of Finance

The District issues its debt instruments through the Ministry of Finance. This debenture is repayable at \$90,726 per annum including interest at 6.43%, maturing on April 10, 2020.

<u>Initial issuance</u>	<u>Sinking fund balance</u>	<u>2009 Net debt</u>	<u>2008 Net debt</u>
\$ <u>3,000,000</u>	\$ <u>1,105,523</u>	\$ <u>1,894,477</u>	\$ 2,042,895

#### Ford Credit

Non-interest bearing, secured by charge on a 2007 Ford  
F-250, repayable at \$653.96 per month, due  
February 10, 2012

	<u>15,876</u>	<u>23,724</u>
Total debt	<u>\$ 1,910,353</u>	<u>\$ 2,066,619</u>

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

2010	\$ 98,574
2011	\$ 98,574
2012	\$ 90,906
2013	\$ 90,726

# Black Mountain Irrigation District

## Notes to the consolidated financial statements

December 31, 2009

5. Capital assets			<u>2009</u>	<u>2008</u>
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Net book value</u>	<u>Net book value</u>
Land	\$ 2,462,414	\$ -	\$ 2,462,414	\$ 2,462,414
Buildings	774,027	459,542	314,485	256,766
Water supply system	8,560,221	2,094,316	6,465,905	6,526,275
Water distribution system	33,250,163	5,963,057	27,287,106	24,955,216
Office equipment	190,485	95,243	95,242	119,053
Automotive equipment	1,183,505	477,861	705,644	372,589
Other equipment	345,129	256,845	88,284	95,835
	<u>\$ 46,765,944</u>	<u>\$ 9,346,864</u>	<u>\$ 37,419,080</u>	<u>\$ 34,788,148</u>

### 6. Inventory

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

	<u>2009</u>	<u>2008</u>
Fittings, couplings and sleeves	\$ 48,369	\$ 49,215
Clamps	8,174	7,511
Pipe	9,977	9,608
Meters	13,641	34,254
	<u>\$ 80,161</u>	<u>\$ 100,588</u>

In 2009, a total of \$20,427 (2008 - \$66,689) of inventory was included in operations as an expense.

None of the inventory is pledged as securities for debt.

# Black Mountain Irrigation District

## Notes to the consolidated financial statements

December 31, 2009

<b>7. Administrative expenditures</b>	<b><u>2009</u></b>	<b><u>2008</u></b>
Administrator – management contract	\$ 71,027	\$ 65,390
Building maintenance	7,955	3,207
Computer	13,516	25,187
Dues	7,801	5,782
Legal	6,041	20,833
Miscellaneous	1,033	14,023
Printing, stationary and office	57,431	76,445
Professional fees	18,000	37,800
Retirement compensation	25,834	-
Salaries and benefits	304,088	331,608
Telephone and utilities	54,272	45,924
Trustee’s remuneration and expenses	35,352	31,620
	<b>\$ 602,350</b>	<b>\$ 657,819</b>

<b>8. Operating expenditures</b>	<b><u>2009</u></b>	<b><u>2008</u></b>
Amortization	\$ 778,934	\$ 733,449
B.C. water license	14,808	14,067
Chlorine	33,047	31,425
Dams, head gates patrol and maintenance	57,667	44,781
Digital mapping	10,359	1,477
Engineering services	44,089	28,793
Insurance	102,705	79,245
Railway crossing	1,000	-
Repairs and maintenance		
- irrigation operations	213,999	180,351
- domestic operations	201,126	176,204
- intake and stations	132,277	151,950
- general	53,813	76,276
Small tools and sundry supplies	22,269	18,922
Training	16,792	18,529
Unallocated payroll charges and holiday pay	96,638	100,593
Vehicles and equipment operations	144,755	146,797
Water quality testing	44,440	42,904
Water treatment plant	412,638	326,271
Watershed management engineering	40,324	43,640
	<b>\$ 2,421,680</b>	<b>\$ 2,215,674</b>

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# Black Mountain Irrigation District

## Notes to the consolidated financial statements

December 31, 2009

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### 9. Transitional adjustment for new accounting standard

The District has restated its consolidated financial statements to comply with provisions of the Public Sector Accounting Board Handbook Section 3150, *Tangible Capital Assets*, which requires entities reporting under Public Sector Accounting Standards to record and amortize their capital assets on their consolidated financial statements. These changes have been applied retroactively. As a result, the December 31, 2008 figures presented for comparative purposes have been restated from those previously reported. The retroactive adjustment resulted in the following changes to the 2008 comparative figures:

		<u>Increase (decrease)</u>
Capital assets	\$	(3,527,097)
Equity in capital asset	\$	(3,527,097)
Amortization expense	\$	733,449
Net revenue over expenditures	\$	(733,449)

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### 10. Correction of error in prior period

In prior years, the District set up construction in progress accounts for the purpose of tracking progress on various projects. In addition, the District recorded other receivables and related revenue for services that had not been provided. As the costs recorded in various construction in progress should have been expensed when incurred instead of capitalized as they met the definition of an expense and not a capital asset and as other receivables and the related revenue should not have been recorded as services had not been rendered an adjustment was required to expense the costs included in various construction in progress accounts and to remove the balances from other receivables and the related revenue accounts. As a result, the December 31, 2008 figures presented for comparative purposes have been restated from those previously reported. The retroactive adjustment resulted in the following changes to the 2008 comparative figures:

		<u>Increase (decrease)</u>
Other receivable	\$	(153,450)
Construction in progress	\$	(82,406)
General operations	\$	(125,435)
Capital charge/regrade reserve	\$	(110,421)
Revenue	\$	(148,972)
Expenditures	\$	57,535
Net revenue over expenditures	\$	(206,507)

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# Black Mountain Irrigation District

## Notes to the consolidated financial statements

December 31, 2009

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### **11. Capital management**

The capital structure of the District consists of general operations, equip. replacement reserve, employee severance reserve, capital renewal reserve, capital charge/regrade reserve and equity in capital assets.

The primary objective of the District's capital management is to provide adequate funding to ensure efficient delivery of its service activities relating to the distribution of water to the Rutland, Black Mountain and Scotty Creek areas of Kelowna.

General operations are funds available for future operations and are preserved so the District can have financial flexibility as opportunities arise in the future.

Equip. replacement, capital renewal and capital charge/regrade reserves are funds reserved for expenditures relating to augmenting the works of the District to ensure an adequate water supply within the District.

Employee severance reserve are funds to cover accumulating employee sick leave credits potentially payable in future years.

Equity in capital assets represents an amount of funds that are not available for other purposes because they have been invested in capital assets and are not readily accessible.

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### **12. Related party transactions**

The Trustees of the District receive compensation for attendance at Board Meetings at the rate of \$182 per Trustee per meeting. In addition, the Chairman receives additional compensation of \$125 per month. During 2009, a total of \$35,352 (2008 - \$31,620) 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.

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### **13. Comparative figures**

Certain of the prior year's figures have been reclassified to conform with the current year consolidated financial statement presentation.

# Black Mountain Irrigation District

## Schedule of accumulated surplus

December 31, 2009

	General operations	Equip. replacement reserve	Employee severance reserve	Capital renewal reserve	Capital charge/ regrade reserve	Equity in capital assets	Total 2009	Total 2008
<b>Surplus, beginning of year, as previously reported</b>	\$ 2,982,565	\$ 485,229	\$ 70,000	\$ 3,984,773	\$ 4,825,881	\$ 36,248,628	\$ 48,597,076	\$ 41,776,812
Transitional adjustment for new accounting standard (Note 9)	-	-	-	-	-	(3,527,097)	<b>(3,527,097)</b>	(2,793,648)
Correction of error in prior period (Note 10)	(125,435)	-	-	-	(110,421)	-	<b>(235,856)</b>	(29,350)
<b>Balance, as restated</b>	<u>2,857,130</u>	<u>485,229</u>	<u>70,000</u>	<u>3,984,773</u>	<u>4,715,460</u>	<u>32,721,531</u>	<b>44,834,123</b>	<u>38,953,814</u>
Net revenue over expenditures	2,648,811	-	-	-	-	(778,934)	<b>1,869,877</b>	5,880,309
Transfers								
- purchase of tangible capital assets	(3,039,805)	(370,062)	-	-	-	3,409,867	-	-
- interest	(349,906)	18,264	-	149,991	181,651	-	-	-
- repayment of debt	(156,266)	-	-	-	-	156,266	-	-
- capital and regrade changes collected	(97,001)	-	-	-	97,001	-	-	-
<b>Surplus, end of year</b>	<u>\$ 1,862,963</u>	<u>\$ 133,431</u>	<u>\$ 70,000</u>	<u>\$ 4,134,764</u>	<u>\$ 4,994,112</u>	<u>\$ 35,508,730</u>	<b>\$ 46,704,000</b>	<u>\$ 44,834,123</u>



**Black Mountain Irrigation District  
Provisional Budget Report**



GL5220

Date : Apr 13, 2010

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Time : 2:01 pm

Account Code : ??-??-??-??  
To ??-??-??-??  
Fiscal Year : 2010

Account Code	Account Description	2009 Actual Values	2010 Budget Values
<b>1</b>	<b>GENERAL OPERATING FUND</b>		
<b>REVENUES</b>			
1-1-500-500	IRRIGATION TAXES	-370,117	-365,000
1-1-510-510	WATER TOLLS - DOMESTIC & COMMERCIAL	-2,982,661	-3,000,000
1-1-510-511	SALE OF WATER	-5,865	-10,000
1-1-520-520	CONNECTION FEES	-18,800	-15,000
1-1-520-521	TAX & TOLLS INFORMATION	-7,085	-7,500
1-1-520-522	TIMBER SALES	-25,915	-10,000
1-1-530-530	ADMINISTRATION OVERHEAD	-4,458	-6,500
1-1-530-531	LABOUR OVERHEAD	-1,255	-3,000
1-1-530-532	EQUIPMENT RENTAL	-108,676	-50,000
1-1-530-533	HYDRANT MAINTENANCE	-17,200	-10,000
1-1-540-540	SUNDRY REVENUE	-2,491	-6,000
1-1-540-541	PENALTIES & INTEREST	-32,702	-20,000
1-1-540-542	BANK INTEREST EARNED	-16,180	-25,000
1-1-540-546	SUSPENSE ACCOUNT - CASH RECEIPTING	0	-500
1-1-540-549	TURN ON/OFF CHARGES & NEW ACCT FEES	-14,410	-13,000
<b>Total REVENUES</b>		<b>-3,607,815</b>	<b>-3,541,500</b>
<b>EXPENSES</b>			
1-2-600-600	SALARIES - OPERATIONS ADMINISTRATION	0	15,000
1-2-600-602	TRAINING & EDUCATION	12,825	15,000
1-2-600-604	EMPLOYEE BENEFITS - MISC.	4,712	3,000
1-2-600-606	PUB/SUBSCRIPTIONS & MEMBERSHIPS	1,073	3,000
1-2-600-608	BLUEPRINTING/DUPLICATING SERVICES	0	5,000
1-2-600-609	DIGITAL MAPPING /INFRASTRUCTURE TRACKING	10,359	3,500
1-2-600-610	CONSULTING SERVICES - GENERAL	44,089	20,000
1-2-600-611	DEVELOPMENT REVIEWS	50	5,000
1-2-600-612	WATERSHED MANAGEMENT	25,596	18,000
1-2-600-614	WATER CONSERVATION / LEAK DETECTION	0	5,000
1-2-600-616	WATER LICENCE FEES	14,808	14,500
1-2-600-618	INSURANCE	102,705	90,000
1-2-600-619	RAILWAY W.LINE CROSSING ANNUAL FEE	1,000	0
1-2-600-620	W. C. B. COSTS	8,886	10,000
1-2-600-622	RADIO LICENSE DISPATCH AIRTIME SAT PHONE	8,000	8,000
1-2-600-624	COMPUTER & OFFICE SUPPLIES	1,371	30,000
1-2-600-626	PROCESS CONTROL - SCADA O&M	4,156	15,000
1-2-600-628	FREIGHT & SHIPPING CHARGES	390	1,200
1-2-600-630	UNALLOCATED WAGES - HOLIDAY/SICK PAY	96,638	100,000
1-2-600-632	UNCOLLECTIBLE ITEMS	0	500
1-2-600-634	SUSPENSE ACCOUNT - WORK ORDERS	2,892	13,000
1-2-600-636	WELL HEAD PROTECTION - BMID	0	5,000
1-2-600-645	WTP CHEMICALS	284,482	200,000
1-2-600-646	WTP WAGES	55,225	50,000
1-2-600-647	WTP UTILITIES	25,821	30,000

# Black Mountain Irrigation District Provisional Budget Report

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Account Code : ??-??-??-??  
 To ??-??-??-??  
 Fiscal Year : 2010

Account Code	Account Description	2009	2010
		Actual Values	Budget Values
1-2-600-648	WTP MISCELLANEOUS	36,134	49,000
1-2-600-649	WTP STANDBY DUTIES	10,976	7,500
1-2-600-650	WAGES - SYSTEM OPERATIONS	112,140	125,000
1-2-600-651	SAFETY PROGRAMS	2,794	5,000
1-2-600-652	WATER PATROL DUTIES	738	5,000
1-2-600-653	DOMESTIC METER REPAIRS	0	1,500
1-2-600-654	DOMESTIC SERVICE REPAIRS	37,200	25,000
1-2-600-655	IRRIGATION SERVICE REPAIRS	17,287	10,000
1-2-600-656	WATER MAIN REPAIRS	44,732	35,000
1-2-600-658	METER READING	1,717	7,500
1-2-600-659	IRRIGATION METER REPAIRS	3,122	15,000
1-2-600-660	HANGING TAGS/NOTICES	2,215	4,000
1-2-600-662	WATER QUALITY TESTING	44,440	45,000
1-2-600-664	CROSS CONNECTION CONTROL PROGRAM	1,041	23,000
1-2-600-666	POWER - STATIONS/INTAKE	133,350	110,000
1-2-600-667	TELEPHONE - STATIONS/INTAKE	6,083	6,000
1-2-600-668	STATIONS/INTAKE LABOUR, REPAIRS/PARTS	132,277	135,000
1-2-600-669	HYDRANT REPAIRS	750	5,000
1-2-600-670	FLUSHING	14,216	12,000
1-2-600-671	AIR VALVE REPAIRS & MAINTENANCE	2,150	9,000
1-2-600-672	CHLORINE	33,047	33,000
1-2-600-674	UPSTREAM WORKS LABOUR, REPAIRS & EQUIP.	47,820	50,000
1-2-600-675	TIMBER SALES EXPENSE	0	7,500
1-2-600-676	STANDBY DUTIES	39,561	45,000
1-2-600-678	WTP - OPERATING EXPENSES	212	0
1-2-600-679	BC ONE SERVICES	1,206	2,500
1-2-600-680	UTILITY EXPENSES - SHOP	31,883	25,000
1-2-600-682	SHOP SUPPLIES, TOOLS & EQUIPMENT	22,269	30,000
1-2-600-686	BACKHOE, LOADER, FORKLIFT & CAT REPAIRS	10,319	10,000
1-2-600-688	TRUCK MTCE. & REPAIRS	64,351	50,000
1-2-600-690	VEHICLE LEASING	13,416	18,000
1-2-600-692	EQUIPMENT REPAIRS - MISCELLANEOUS	4,623	10,000
1-2-600-694	GAS & OIL	52,047	60,000
1-2-600-695	WILDFIRE PROTECTION PLAN	0	5,000
1-2-600-696	SHOP & YARD WORK - MISC.	16,075	20,000
1-2-600-697	DROUGHT PLANNING	0	5,000
1-2-600-698	GRASS/WEED CUTTING & SNOW REMOVAL	19,859	18,000
1-2-610-600	SALARIES - OFFICE	142,128	150,000
1-2-610-601	SALARIES - ADMINISTRATION	71,027	75,000
1-2-610-602	TRAINING & EDUCATION	2,894	3,000
1-2-610-604	MEETINGS	9,015	15,000
1-2-610-605	ASSOCIATION/MEMBERSHIP DUES/KJWC	7,801	7,500
1-2-610-608	RETIREMENT COMPENSATION	25,834	30,000
1-2-610-609	LEGAL SERVICES & APPRAISAL FEES	6,041	20,000
1-2-610-611	EMPLOYEE BENEFITS - EI & CPP	47,115	45,000

**Black Mountain Irrigation District  
Provisional Budget Report**



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Account Code : ??-??-??-??  
To ??-??-??-??  
Fiscal Year : 2010

Account Code	Account Description	2009	2010
		Actual Values	Budget Values
1-2-610-613	EMPLOYEE BENEFITS - MISC.	5,423	7,000
1-2-610-615	B. C. MEDICAL SERVICES PLAN	17,274	16,500
1-2-610-617	EMPLOYEE GROUP INSURANCE PLAN	15,907	24,000
1-2-610-619	EMPLOYEE PENSION	49,556	45,000
1-2-610-621	EMPLOYEE DENTAL	16,704	13,000
1-2-610-623	EMPLOYEE OPTICAL	782	3,500
1-2-610-625	OFFICE SUPPLIES - STATIONARY	14,417	12,500
1-2-610-627	COMPUTER MTCE. & SOFTWARE SUPPORT	12,145	25,000
1-2-610-629	PHOTO COPYING, PRINTER INK & FAX	905	2,000
1-2-610-631	ADVERTISING & NEWSLETTERS	796	5,000
1-2-610-632	POSTAGE	19,210	25,000
1-2-610-633	OFFICE EQUIPMENT MTCE./RENTAL	1,526	2,500
1-2-610-635	OTHER OFFICE EXPENSE	8,153	19,000
1-2-610-637	AUDIT FEES	18,000	28,000
1-2-610-641	TRUSTEES FEES	35,352	31,000
1-2-610-645	JANITORIAL CLEANING & SUPPLIES	3,409	5,500
1-2-610-647	OFFICE BUILDING MTCE. & SECURITY	38,983	4,000
1-2-610-649	TELEPHONE, INTERNET, BC ONLINE	9,879	10,000
1-2-610-651	ELECTRICITY & NATURAL GAS	10,162	7,500
1-2-610-653	WATER & SEWER	1,142	1,800
1-2-620-655	INTEREST/BANK SERVICE CHARGES	2,953	2,500
1-2-620-657	DEBENTURE INTEREST	192,900	192,900
1-2-630-657	PURCHASES OF CAPITAL ASSETS	496,399	400,000
1-2-630-658	SINKING FUND PAYMENT	90,726	90,726
<b>Total EXPENSES</b>		<b>3,039,686</b>	<b>3,002,626</b>
<b>Total GENERAL OPERATING FUND</b>		<b>-568,129</b>	<b>-538,874</b>
<b>3 CAPITAL CHARGE RESERVE FUND</b>			
<b>REVENUES</b>			
3-1-540-542	INTEREST EARNED - CCRF	-10,712	0
<b>Total REVENUES</b>		<b>-10,712</b>	<b>0</b>
<b>Total CAPITAL CHARGE RESERVE FUND</b>		<b>-10,712</b>	<b>0</b>
<b>4 SYSTEM RENEWAL RESERVE FUND</b>			
<b>REVENUES</b>			
4-1-540-542	INTEREST EARNED - SRRF	-135	0
<b>Total REVENUES</b>		<b>-135</b>	<b>0</b>
<b>Total SYSTEM RENEWAL RESERVE FUND</b>		<b>-135</b>	<b>0</b>
<b>5 EQUIPMENT REPLACEMENT RESERVE FUND</b>			
<b>REVENUES</b>			
5-1-540-542	INTEREST EARNED - ERRF	-2,153	0
<b>Total REVENUES</b>		<b>-2,153</b>	<b>0</b>
<b>Total EQUIPMENT REPLACEMENT RESERVE FUND</b>		<b>-2,153</b>	<b>0</b>

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