

**DISTRICT OF 100 MILE HOUSE – REGULAR COUNCIL AGENDA  
- MEETING HELD IN MUNICIPAL COUNCIL CHAMBERS -**

**July 14th  
2020  
7:00 PM**



A.	<p><b><u>CALL TO ORDER</u></b></p> <p>Mayor to call the regular meeting to order at 7:00 PM</p>
B.	<p><b><u>APPROVAL OF AGENDA:</u></b></p>
	<p><b>B1</b></p> <p>BE IT RESOLVED THAT the July 14<sup>th</sup>, 2020 Regular Council agenda <u>be approved</u>.</p>
Annual Report	<p>Council to report on activities for the year ended December 31, 2019 and invite input from the general public pertaining to the content of the 2019 Annual Report.</p> <hr/> <p>BE IT RESOLVED THAT the 2019 Annual Report be approved.</p>
C.	<p><b><u>INTRODUCTION OF LATE ITEMS AND FROM COMMITTEE OF THE WHOLE:</u></b></p>
D.	<p><b><u>DELEGATIONS:</u></b></p>
E.	<p><b><u>MINUTES:</u></b></p>
Regular Council – June 23 <sup>rd</sup> , 2020	<p><b>E1</b></p> <p>BE IT RESOLVED THAT the minutes of the Regular Council meeting of June 23<sup>rd</sup> 2020 <u>be adopted</u>.</p>

F.	<b><u>UNFINISHED BUSINESS:</u></b>
G.	<b><u>MAYOR'S REPORT:</u></b>
H.	<b><u>CORRESPONDENCE:</u></b>
<b>Commissionaires Report – June 2020</b>	<b>H1</b> BE IT RESOLVED THAT the By-Law Officer report for the period of June 1 <sup>st</sup> to 30 <sup>th</sup> t 2020 <u>be received.</u>
I.	<b><u>STAFF REPORTS:</u></b>
<b>Cariboo Trail Sidewalk Tender</b>	<b>I1</b> WHEREAS the District of 100 Mile House has received confirmation from the Ministry of Transportation & Infrastructure that the Cariboo Trail Sidewalk Project (the Project) has been approved for funding in the amount of \$500,000 and  WHEREAS the District has decided to move forward with the Project.  THEREFORE, BE IT RESOLVED THAT the memo from Administration dated June 25, 2020 regarding the Project be received; and further  BE IT RESOLVED THAT the Council of the District of 100 Mile House award the tender for the project to Bree Contracting Ltd. for the tendered price of \$1,038,450.00.
<b>Statement of Financial Information</b>	<b>I2</b> BE IT RESOLVED THAT the Statement of Financial Information for the fiscal year ending 2019 be approved and authorized for signature.
J.	<b><u>BYLAWS:</u></b>
<b>Zoning Amendment By- Law 1368-2020</b>	<b>J1</b> BE IT RESOLVED THAT <u>“Zoning Amendment By-Law No. 1368-2020”</u> be read third time this 14 <sup>th</sup> day of July 2020.

<b>Zoning Amendment By-Law 1369-2020</b>	<b>J2</b> BE IT RESOLVED THAT " <u><b>Zoning Amendment By-Law No. 1369-2020</b></u> " be read a third time this 14 <sup>th</sup> day of July 2020.
<b>Zoning Amendment By-Law 1370-2020</b>	<b>J3</b> BE IT RESOLVED THAT " <u><b>Zoning Amendment By-Law No. 1370-2020</b></u> " be read a third time this 14 <sup>th</sup> day of July 2020.
<b>Zoning Amendment By-Law 1371-2020</b>	<b>J4</b> BE IT RESOLVED THAT " <u><b>Zoning Amendment By-Law No. 1371-2020</b></u> " be read a third time this 14 <sup>th</sup> day of July 2020.
<b>K.</b>	<u><b>VOUCHERS</b></u>
<b>Paid Vouchers (June) #24867 to #24977 &amp; EFTs</b>	<b>K1</b> BE IT RESOLVED THAT the paid manual vouchers #24867 to #24977 and EFT's totaling \$ 696,741.70 <u>be received.</u>
<b>L.</b>	<u><b>OTHER BUSINESS:</b></u>
<b>M.</b>	<u><b>QUESTION PERIOD:</b></u>
<b>N.</b>	<u><b>ADJOURNMENT</b></u>  BE IT RESOLVED THAT this July 14 <sup>th</sup> , 2020 meeting of Council be adjourned:                      Time:

DISTRICT OF 100 MILE HOUSE  
2019 ANNUAL REPORT





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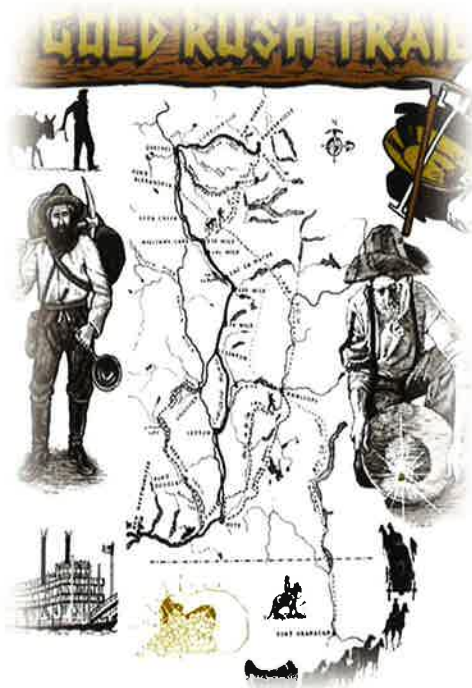
Cover photo credit: Dave Mingo

## The History of 100 Mile House

The South Cariboo historic roots go to the fur trading days before the gold strike. By 1860, thousands of gold seekers thronged to the Cariboo to seek the precious metal. Between 1862 and 1870, over 100,000 people travelled the Cariboo Wagon road from Lillooet, aiming their way into Cariboo country.

Throughout this gold fever, certain roadhouses, because of their favorable locations along the Cariboo Wagon Road from Lillooet to Soda Creek, grew to be supply points for the gold seekers and the surrounding district, 100 Mile House, South Cariboo's dominant community, was originally one of these stopping points along the gold rush trail. 100 Mile House was so named because it was located 100 Miles from Lillooet (Mile 0) of the Cariboo Wagon Road. As the gold rush subsided, ranchers began to settle in surrounding areas.

The District of 100 Mile House is worldly recognized as the "*Handcrafted Log Home Capital of North America*" and has a population of approximately 1900. 100 Mile House is the commercial hub of the South Cariboo and the main service centre for many outlying communities. The service area has a population roughly ten times the size of the District. It includes the communities of Lac La Hache, Forest Grove, Lone Butte, Horse Lake, Bridge Lake, 70 Mile House, Canim Lake and 108 Mile Ranch, and is the largest residential centre between Kamloops and Williams Lake.



100 Mile House is a thriving community with an economy based in forestry, ranching, log home building and tourism. Tourism experiences significant growth each year as travelers from around the world come to 100 Mile House as it is well known for its outdoor recreational activities and friendly atmosphere.



## Mayor's Message



On behalf of Council, I am pleased to present the 2019 Annual Report of the District of 100 Mile House.

### Highlights from 2019

- Completed various paving projects within the District (\$365,000)
- Completed installation of sidewalk on west side of Cedar Ave from First St to Fourth St. & HL Road from Cedar Ave to HL Bridge (\$ 600,000)
- Centennial Park 2 more park shelters were installed (\$ 15,000)
- New Water Plant & service improvements project completed (\$6,500,000)
- Fleet/Equipment Upgrades - Sweeper & Rescue Unit (\$ 740,000)

These continue to be very difficult times for our country, our province and in some ways our community and it's important to remember that many people in our community are surviving on fixed incomes. This is particularly hard for the elderly and those with young families. We are all impacted by the rising cost of fuel, utilities, food, etc. and this Council understands those challenges. As Council and staff, we have worked very hard to keep our tax rates low and competitive. We have worked hard to build reserves so that we can "pay as we go" and not incur debt on behalf of our residents and businesses. We are not perfect by any means; but we believe our successes far outdistance any shortcomings we may have experienced.

Our commitment to you, our residents and businesses is unwavering - we will continue to strive to exceed your expectations and build a great future for 100 Mile House - a community we can all be proud of.

Along with our elected Council in October of 2018; we have established four pillars to guide us going forward for the term of office to which we've been elected.

➤ Maintain Strong Financial Stewardship

- ✓ **Balanced Budgets**
- ✓ **Retire long-term debt (accomplished in July 2019)**
- ✓ **Continue to build reserve funds - support our "pay as we go" philosophy**
- ✓ **Maintain competitive tax rates**

➤ Infrastructure Upgrades and Development

- ✓ **Continue replacement of water/sewer systems**
- ✓ **Horse Lake Road Bridge Replacement**
- ✓ **Continue upgrade/replacement of municipal equipment**
- ✓ **Replace aging Emergency Services Equipment**
- ✓ **Support the development of new and improved recreation facilities**

➤ Staff Development & Succession Planning

- ✓ **Continue to develop staff throughout organization**
- ✓ **Plan for retirement of senior staff members in 2020/21**
- ✓ **Identify long term staffing needs and recruit to fill long term needs**

➤ Planning & Economic Development

- ✓ **Support affordable Housing initiatives - connect developers & investors**
- ✓ **Support transportation initiatives both locally and regionally**
- ✓ **Review Trade School concept**
- ✓ **Emphasis on business and resident attraction**
- ✓ **Continue upgrades to Valley Room & Marten Exeter Hall**
- ✓ **Strong effort towards relationship building & strategic partnerships**



## District Council

Council is a legislative body that represents the citizens of 100 Mile House, elected to provide leadership and establish policies and priorities for the District of 100 Mile House municipal government. Council reviews and establishes budget levels for civic operations and capital expenditures.

It is the Mayor's duty to chair meetings of Council, hold ex-officio membership in all Council Committees and all bodies to which Council has the right to appoint members. Council meets monthly on the second Tuesday of each month.

Council and Committee meetings are open to the public. Agendas are available at the Municipal Office or on the District's website [www.100milehouse.com](http://www.100milehouse.com). In-Camera meetings are held as per section 90 of the *Community Charter* where necessary.



*Left to right: Councilor Ralph Fossum, Councilor Chris Pettman, Mayor Mitch Campsall, Councilor Maureen Pinkney, Councilor Dave Mingo.*

## Council Biographies



### Mayor Mitch Campsall

Mayor Campsall was re-elected in October 2018 for his fourth term of office. Prior to serving as Mayor, Mitch served as a Councilor for 11 years.

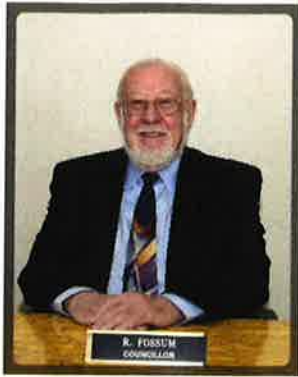
Mitch has been a resident and business owner in 100 Mile House for over 35 years and spends as much time as possible with his family, wife Heather, 3 daughters and 3 grandchildren.

He is also involved and supports many aspects of our community. Mitch spent many years on the Board of the 100 Mile House Lions Club and has participated and supported many other charities and organizations in our community.

Mitch believes in putting the interests of the citizens of 100 Mile House first and he will continue to work hard on economic stability and development. Mitch's door is always open to the public and community and looks forward to hearing all ideas and exploring community ideas.

### Appointments

- NDI Regional Advisory Committee
- Union BC Municipalities - Small Town Representative
- Cariboo Regional District
- Administration Liaison
- Budget Committee
- Economic Development Committee
- Emergency Executive Committee
- Forest Advisory Committee
- Hospital Liaison
- RCMP Liaison
- Treaty Advisory Committee
- And other community boards as invited.



### Councilor Ralph Fossum

Ralph Fossum was also re-elected in October 2018. Ralph was previously on 100 Mile Council for three terms in the 1990's. Councilor Fossum has lived in the 100 Mile House area for over 43 years and since retiring from his career as a notary public and property manager, has been active with tutoring and community events. Ralph loves duplicate bridge and the great outdoors!

### Appointments

- South Cariboo Health Foundation Director
- South Cariboo Community Concerts
- Acting Mayor Nov 6/2018 to Nov 30/2019
- Age Friendly Society of the South Cariboo
- Budget Committee
- Chamber of Commerce Representative
- Community Forest Management Committee
- Woodlot Committee



### Councilor Dave Mingo

Dave Mingo was also re-elected in October 2018 and is passionate about our community and feels this is a wonderful place to call home. Born and raised in Mission BC, Dave arrived in the 100 Mile House area in 1994 with wife Kerri. An avid outdoorsman, Dave enjoys fishing, hunting and motorcycling. He is currently President of the 100 Mile Fly Fishers and an active member/director of the Lone Butte Fish and Wildlife Association and Director at large for the 100 Mile Wranglers. Dave is a Realtor with RE/MAX.

### Appointments

- Acting Mayor Dec 2021 to Nov 30/2022
- Administration Liaison
- Budget Committee
- Community Forest Management Committee
- NDI Regional Advisory Committee
- 100 Mile & District Safety Committee
- Woodlot Committee



### Councilor Chris Pettman

Newly elected to Council in 2018, Chris has shown leadership in the community through his volunteerism and various board work. Chris was elected as a Trustee to the School District #27 Board in 2012, has served as Vice President of the South Cariboo Chamber of Commerce and also as a board member of Stemetewuwi Gathering Place Friendship Centre.

Chris earned an MBA with a specialization in Social Enterprise which has become very useful in his career as he is the Executive Director of the Cariboo Family Enrichment Centre; a non-profit social services organization, Chris is a social justice advocate and believes that representation matters. As a member of Cowessess First Nations, Chris is proud to be the first First Nation on the 100 Mile House District Council.

Chris has lived in the Cariboo since 1982, is married and has two wonderful children. In the summer he can be found in his garden tending to the hollyhocks; in the winter inside cheering on the Maple Leafs.

### Appointments

- Acting Mayor Dec 2019 to Nov 30/2020
- Budget Committee
- Cariboo Chilcotin Beetle Action Coalition
- Collective Bargaining
- Treaty Advisory Committee



### Councilor Maureen Pinkney

Also newly elected to Council in 2018, Maureen brings with her some political experience from her time serving as the Cariboo Regional District Area L Director from 2002-2008, and the CSRD from 2008-2010. Maureen also served as a board member of the Property Assessment Panel from 2008-2010.

As an active volunteer, she serves as Secretary of the 100 Mile House Wranglers, has past experiences with 100 Mile House



**Rotary Club, RCACC Cadets, 100 Mile House Snowmobile Club, Alternate Justice Program, 100 Mile Legion Bingos, 100 Mile House Chamber of Commerce, 100 Mile Merchants Assoc., Women's Business Assoc. and many more.**

**Maureen was born and raised in 100 Mile House and is currently living at the 108 Mile Ranch with partner Bill. She enjoys being active, golfing and helping out whenever she can.**

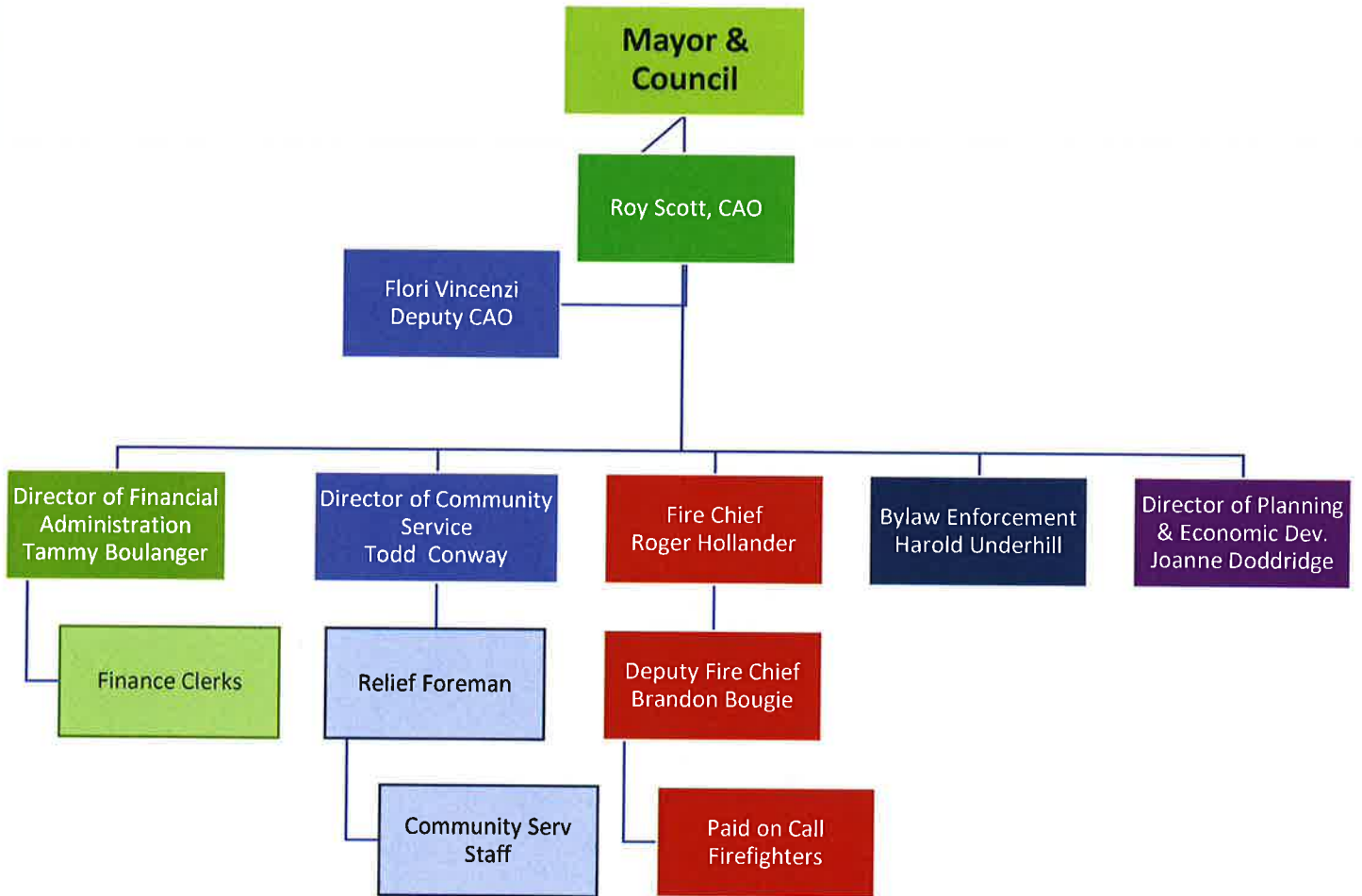
### **Appointments**

- **Acting Mayor Dec 2020 to Nov 30/2021**
- **Age Friendly Initiative**
- **Budget Committee**
- **Cariboo Regional District**
- **Hospital Liaison**
- **Economic Development Liaison**



*Centennial Park Water Falls*

# Organizational Chart



## 2019 HIGHLIGHTS

**Administration** serves as the core function of Municipal Government by providing support to Council, the various departments, and the public. Overseen by the Chief Administrative Officer, Administration is responsible for:

- Bylaws, Policies and Procedures
- Council Meeting Agendas & Minutes
- Human Resource Management
- Records & Information Management
- Legal Services
- Public Relations

Administration has been working with staff to encourage and support staff training by developing individual professional development plans to build more capacity within Administrative staff. There is ongoing progress in this area and staff uptake to training has been excellent.

This past year we have successfully transitioned our Director of Finance position – we are very proud of our practice of training and promoting from within the organization. We feel we have become an employer of choice – employees know when they are hired that if they take advantage of training opportunities and are committed, opportunities will open up for them over time.



*Municipal Office*

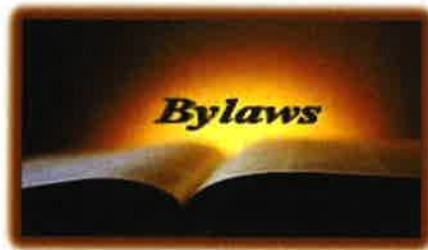




***Finance*** responsibilities involve financial planning and budget development; financial management, reporting and accounting services; payroll; purchasing; coordination of day to day contract administration for unionized workforce; information services including both hardware and software; insurance and risk management services.

It is the intention of the Finance Department to build a fiscal capacity for future equipment and capital projects to limit incurred debt and negative impact to rate payers as these projects come on line. The ongoing priority is to contribute to reserves and have the infrastructure deficit be reduced.

A steady commitment of a portion of the annual operating surpluses had been set aside for debt retirement; as of 2019 year end the Hwy 97 debenture debt has been retired and two minor debts remain. The focus will continue to be on fiscally responsible decisions to support community vision and goals.



***Corporate Administration*** is responsible for providing effective administrative support services to the Mayor and Council to ensure that the statutory requirements of the Community Charter and Local Government Act are met, and other relevant statutes, for the administration of Council policy, bylaws and procedures.



## Planning & Development

Key functions of the Planning and Development department are as follows:

*Long range planning and sustainability* – Coordination of updates and amendments to the Official Community Plan. Development and implementation of strategies and policies related to climate change adaptation and mitigation, recreation, transportation and trails network planning.

*Land use planning and development applications* - Review of development proposals and processing of applications for development permit, development variance permit, sign permit applications and amendments to the Zoning bylaws.

*Subdivision applications* - As Approving Officer, management of subdivision review process involving fee-simple, bare land strata or strata conversion applications and the administration of subdivision related agreements such as statutory right-of-way, covenants and servicing agreements.

*Economic Development* - The 100 Mile Development Corporation (a subsidiary of the District) serves to promote economic development activity throughout the region. Functions include the operation of the Visitor Information Centre, South Cariboo Marketing Program and the operation of the Lodge/Martin Exeter Hall complex.

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Hosted 3<sup>rd</sup> Annual Business Walk on May 1<sup>st</sup> 2019, mirroring the process from 2016/17, with revised plan to conduct every 18 months.

Update Economic Development Web Page/District Web site; funding has been identified and approved. Engage consultant and prepare content is ongoing. Staff collaboration underway to expand website project for whole District website and the Visitor Information Centre website.

Cannabis Regulation - Cannabis policy direction from Council has been obtained. Full Cannabis regulation bylaws, policies and fees & charges have been completed.



## Fire Department

100 Mile House Fire Rescue has been providing service to 100 Mile House and area since 1956 and is made up of 28 Paid-On-Call members and a career Fire Chief and Deputy Fire Chief.

Over the years, 100 Mile House Fire-Rescue has evolved from not only fire suppression, but now also includes rescue services, medical aid, and public education. The department also operates the Emergency Services Training Centre providing training opportunities to the entire region. Over the last 5 years the department has responded to an average of 382 incidents per year ranging from grass fires, motor vehicle incidents, medical aid, structure fires, gas leaks and false alarms.

The department actively participates in numerous community organizations such as Safe Ride Home, P.A.R.T.Y. Program (Preventing Alcohol and Risk Related Trauma in Youth), Grad Ceremonies, Muscular Dystrophy Boot drive, School Tours, etc.



Training is always ongoing with 10 members reaching NFPA 1001 “full service” certification this year and multiple members at Officer 1 & 2 Certified

Complete fire inspection frequency policy reviewing solution with existing resources.

Annual Recruitment of new members to maximize paid-on-call staffing.



## Community Services

Community Services is responsible for the operation and maintenance of water utility, sanitary sewer utility, roads, drainage, parks, cemetery, airport, fleet and building maintenance.

The District was excited to move forward with a major capital project to replace its water treatment plant which was completed at the end of 2019. This project see's the District moving to an aquifer for its long-term water source, which will improve both capacity and quality of water for the community.



*A Look Inside the Water Treatment Plant*

The Sidewalk Implementation Plan continued in 2019 with the completion of the west side of Cedar Avenue from First Street to Fourth Street and along the north side of Horse Lake Road from Cedar Avenue to Horse Lake Bridge.

Identifying funding to support replacement of Horse Lake Bridge within a five (5) year time frame continues. Once third-party funding is identified, design and tender of the project will commence.



**A Winter Look at the new sidewalk on Horse Lake Road from Cedar Avenue to the Bridge**

**The Alpine Watermain project was completed in 2019.**

**The paving program also continued in 2019 in various locations within the District as follows:**

- **Parkside Art Gallery**
- **Cedar Avenue-Fourth to Fifth Street**
- **Alley - 1<sup>st</sup> to 3<sup>rd</sup> St**
- **Alley - 3<sup>rd</sup> to 4<sup>th</sup> St**
- **Dogwood Crescent - Cedar Avenue to 1<sup>st</sup> St**
- **Dogwood Crescent - 1<sup>st</sup> St to Aspen**
- **Balsam Place**
- **District Parking Lot**
- **Municipal Office parking lot**
- **Martin Exeter Hal**

**2019 saw the relocation of the stagecoach from the Red Coach Inn to the Visitor Information Centre.**



**A second scattering garden memorial wall was installed in the 100 Mile House cemetery.**







**Continuing with Council's commitment made in 2017, Centennial Park received two (2) new picnic shelters this year.**

**CCTV Sewer Line Inspection of the gravity sewer and storm sewers was completed. Using cameras and GPS positioning, the review indicated that the underground sewer infrastructure is in good condition for its age with a few minor repairs needed in some areas.**

**2019 also saw a comprehensive review of the District's pumping stations, lagoons, rapid infiltration basins, and aeration of lagoons. Results of this review showed that the lagoon would require de-sludging soon and that an emergency overflow reservoir should be installed at the main pump station.**

**These reports will provide a guideline for infrastructure repair/replacement to be included in our long-term capital planning.**



## **2020 ANTICIPATED**

### **Administration**

- **Bylaw & Policy review and updates where necessary**
- **Seek out funding opportunities for Horse Lake Bridge Project**
- **Recruit/develop senior staff to address pending retirements**
- **Continue with staff development/training**
- **Support Council with fulfilling strategic priorities**

### **Finance**

- **Birch Extension Debt Retirement**
- **Continue contributions to reserves**
- **Long term capital budget planning and asset management**
- **Continue with staff development/training**

### **Planning & Development**

- **Update investment materials -engage consultant, investment materials updated**
- **Develop investment attraction portfolio - engage consultant and complete portfolio**
- **Conduct a Community Economic Development Rapid Needs Assessment - engage consultants, complete report, incorporate into Economic Development Plan Update**
- **Update Economic Development Plan - engage consultant, complete report early 2021**
- **Update District website and Visitor Information Centre website - engage consultant and prepare content, complete update**
- **Conduct Housing Needs Study - engage consultant and begin project, completion 2021**
- **Conduct Regional/Sub-regional Labour Market Study - underway, completion March 2020**
- **Administer interest in BC PNP Entrepreneur Immigration Regional Pilot Project - ongoing**
- **Secondary Suite Policy - preliminary research completed, full policy development 2020**

## 2020 ANTICIPATED

### Fire Department

- **Fleet Upgrades: Fire rescue Apparatus Replacement**
- **Training to continue**
- **Complete fire inspection frequency policy reviewing solution with existing resource.**
- **Annual recruitment of new members to maximize paid-on-call staffing.**

### Community Services

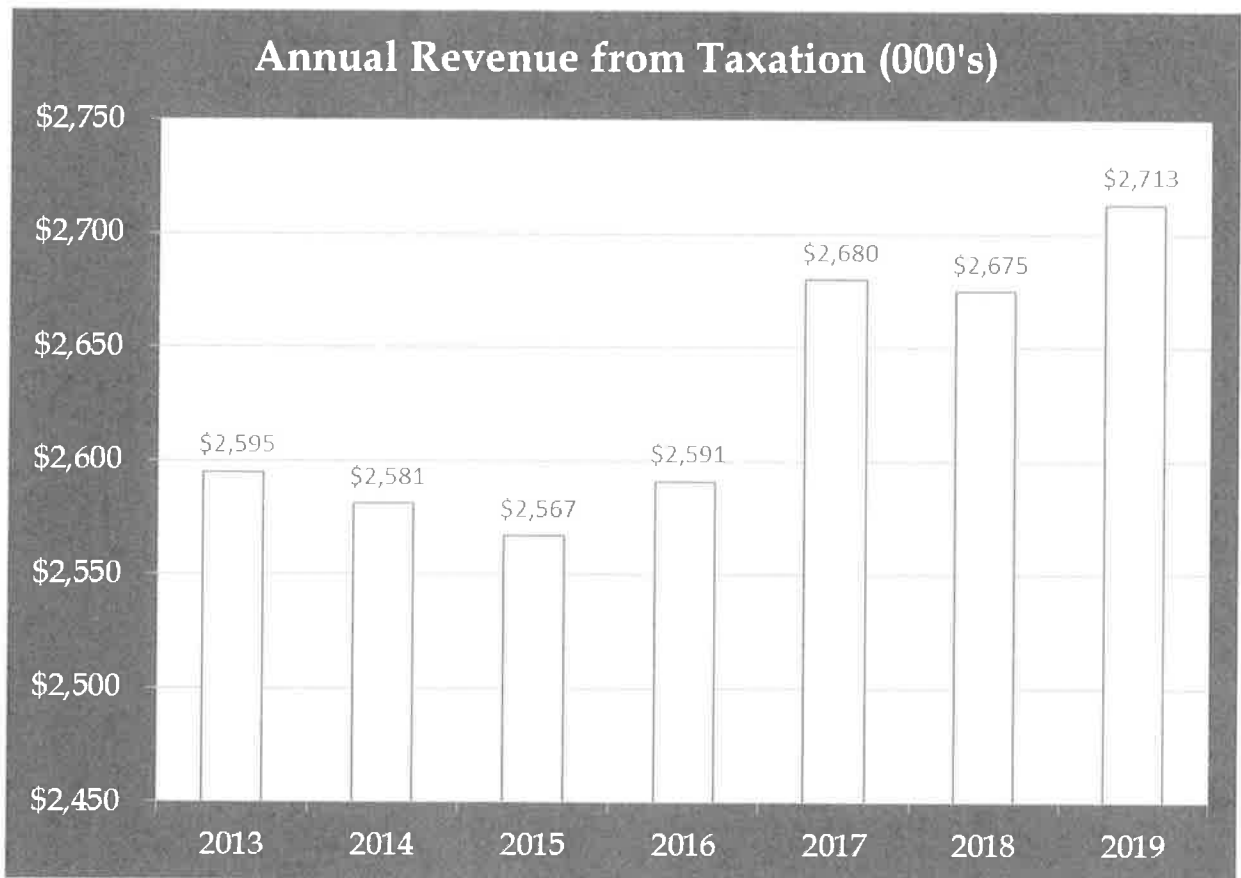
- **Fleet Upgrades: Elgin Crosswind Sweeper Replacement**
- **Fleet Upgrades: Truck Replacement**
- **Paving Program Continued - various areas throughout the District**
- **Cariboo Trail Sidewalk Project**
- **Centennial Park Gateway Project**
- **Lodge & Martin Exeter Hall upgrade**
- **Emergency overflow at lagoons**
- **Sani dump upgrades**



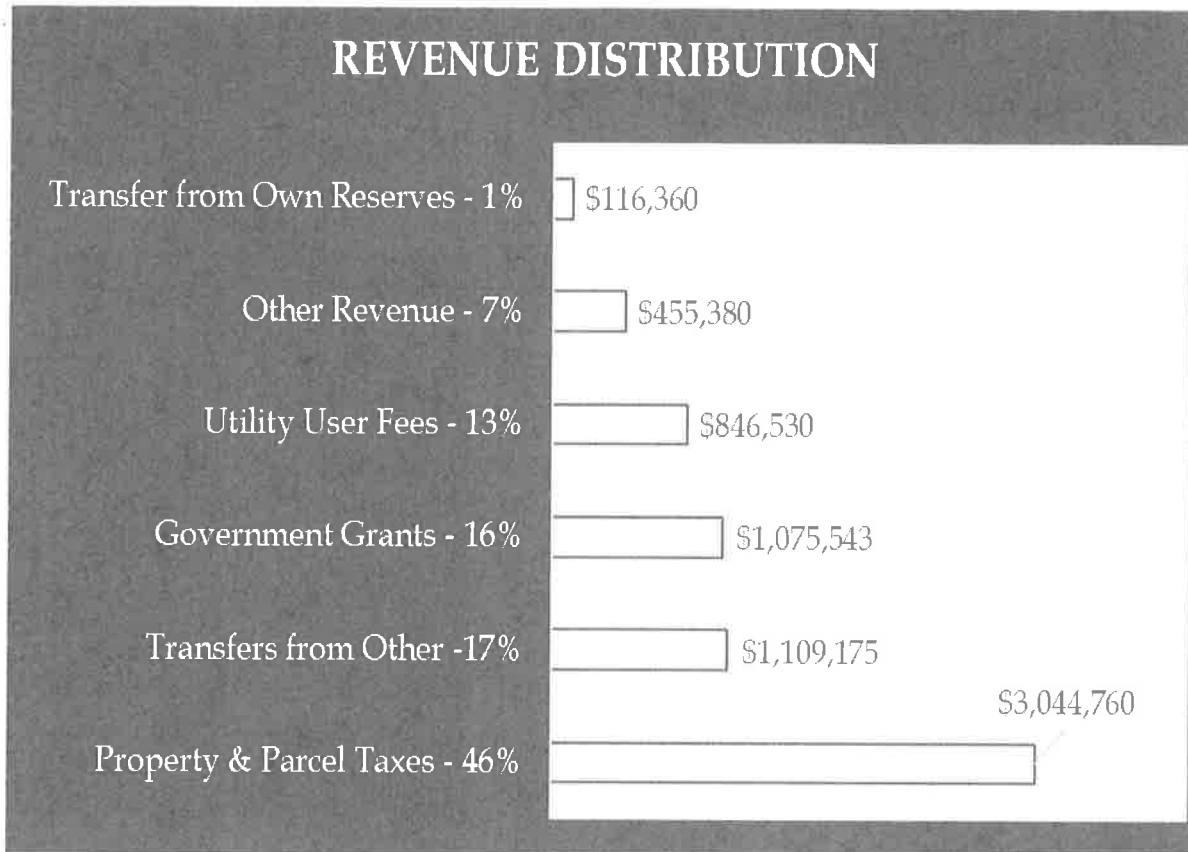
# STATISTICAL DATA

# Tax Collection - Revenues / Expenditures

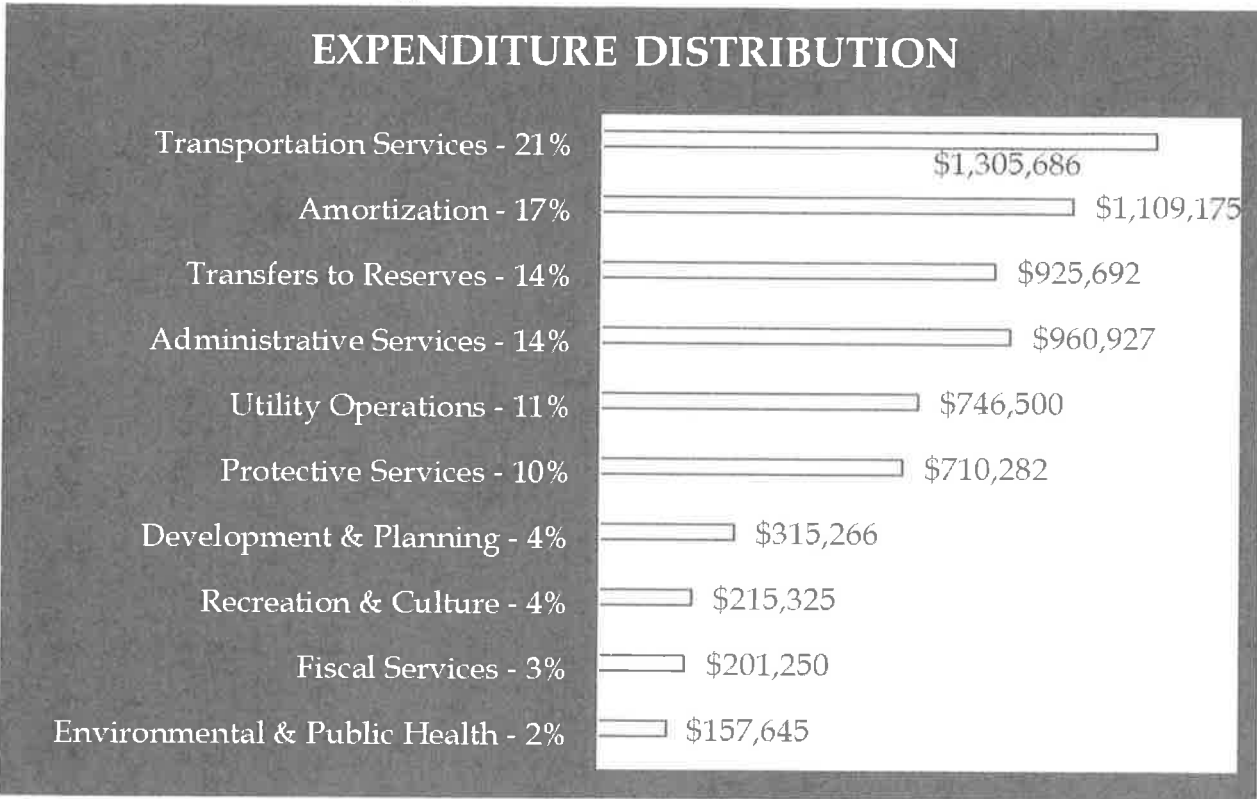
Although rates have changed over the years; actual revenue from taxation has remained fairly static in recent years. Council and staff have worked hard to reduce overall operating costs; thereby maintaining minimal increases to the annual "revenue from taxation" requirement.



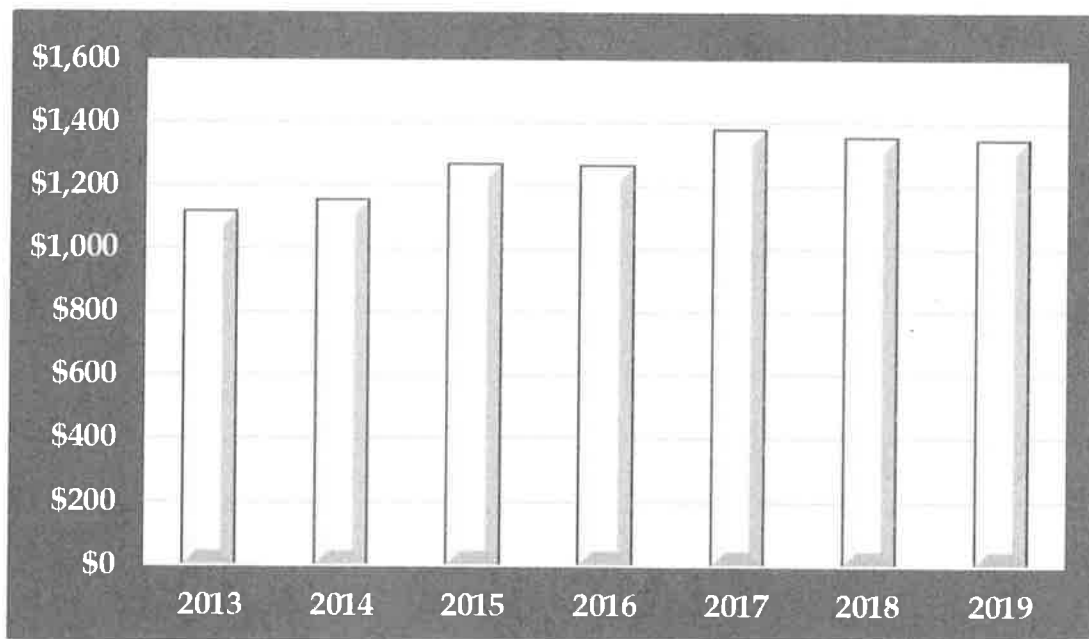
# 2019 Revenue Distribution



# 2019 Expenditure Distribution



# Gross Salaries / Wages (\$,000)





**Over the past two terms, Council has held the line on wage/benefit expenditures. Capacity building, training & development of staff have created efficiencies and greater overall productivity for the District. Council will continue its strong fiscal stewardship and support management practices to continue improving services to our residents.**

**We are proud of our workforce. They are a dedicated group of men, women and students that often go above and beyond the normal requirements of the District.**



# Permissive Tax Exemptions

A permissive tax exemption (PTE) is an exemption from the payment of municipal tax which is granted by Council to help support organizations that provide services that are deemed to contribute to the well-being of the community. In accordance to the *Community Charter*, the following is a listing of organizations granted a permissive tax exemption in 2019, along with the amount of municipal taxes that would have been imposed on the property if it were not considered exempt.

Organization	Property Value	Tax Class	Tax* Exemption
100 Mile House United Church	\$ 143,900	8	\$ 481
Evangelical Free Church of America	255,600	8	855
Christ the King Lutheran Church	106,900	8	357
Bethal Chapel Society	2,008,200	8	6,714
Bethal Chapel Society	37,800	6	302
Fraser Basin Property Society	144,200	8	482
100 Mile House Sikh Society	152,200	8	509
Emissaries Of Divine Light - Leesee	8,631	6	69
Cedar Crest Soceity for Community Living	254,500	8	851
Nature Trust of BC	197,200	6	1,578
Cedar Crest Soceity for Community Living	783,200	1	3,023
Canadian Red Cross	34,800	6	278
100 Mile House Community Club	61,100	6	489
100 Mile House Community Club	289,000	6	2,313
100 Mile House Nordic Ski Society	69,200	8	231
Cariboo Elders Building & Rec Society	413,500	6	3,309
100 Mile House Snowmobile Club	111,000	8	371
100 Mile House Snowmobile Club	128,100	6	1,025
<b>TOTAL</b>	<b>\$ 5,199,031</b>		<b>\$ 23,237</b>

# Development Cost Charges

New development typically triggers need for expansion of services like roads, sewer, drainage and water systems. The level of investment needed to support new development is significant and one of the mechanisms available to municipalities to help finance this investment is Development Cost Charges (DCCs). DCCs are monies collected from developers to help offset the costs of the infrastructure investments needed to service new development. They are imposed by bylaw, pursuant to the *Local Government Act*, and provide the Municipality with a way to finance capital investment related specifically to roads, sewers, drainage, water and parks.

In 2019, there was considerable development activity, as evidenced by continued strong building permit values. Most of the commercial building permits were for renovations rather than new construction. Renovations do not always trigger DCCs. Some new single-family residential construction also took place, in which case DCCs were paid at the time of subdivision, not at the time of building. So, in 2019, DCCs were collected for one commercial development and one eight-lot residential subdivision, resulting in a slight decrease in DCCs collected over the previous year. 2020 should see some new residential lots come online, as well as some commercial development. Modest DCCs are anticipated.

The following provides some information about DCC collections and expenditures from 2019 for each of the infrastructure types:

	<u>Sewer</u>	<u>Water</u>	<u>Drainage</u>	<u>Roads</u>	<u>Total</u>
<b>Opening Balances</b>	\$ 127,041	\$ 192,029	\$ 13,829	\$ 34,562	\$ 367,461
<b>Collections</b>	0	1,727	0	11,523	13,251
<b>Interest</b>	3,095	4,598	354	796	8,842
<b>Expenditure</b>	-	-	-	-	-
	<b>\$ 130,136</b>	<b>\$ 198,354</b>	<b>\$ 14,183</b>	<b>\$ 46,881</b>	<b>\$ 389,554</b>
<b>Waivers &amp; Reductions</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**Note:**

Collections are reported net of Waivers & Reductions.

In some instances, a developer will undertake work that would otherwise be done by the Municipality and funded by DCC's. When this occurs, the amount of DCC's related to those works may be forgiven. The amounts forgiven are reported as Waivers & Reductions.

Tammy Boulanger, Director of Finance

# Community Forest Operations

2019 operations were focused on fuel management activities along the Horse Lake Road ridge corridor. Activities included:

- Development and harvesting of Fuel Break Cutting Permits on Horse Lake Ridge and the north side of Horse Lake Road from the Catholic church to Young Road (CP10), the north side of the ranchettes (CP12 Block 5) and the east side of the Imperial Ranchettes (CP12 Block 6) Subdivisions.
- Manual Fuel Break treatments were completed along Horse Lake Road (CP 10 - Blocks 1,3,4 & 5
- Piling of surface fuels on CP 10
- Layout and preparation for harvest on CP 15: North side of Horse Lake Road North from the end of Horse Lake Road to the start of the Earl Lake FSR and the area around the Horse Lake School - Garrett Road, Katchmar Road and Hwy 24 North of Irish Lake.



**Pile/Debris Burning:**

- Scattered small piles and some of the debris that was not suitable for grinding remain to be burned on parts of CP 10
  
- CP 12 will see debris piling done in the summer/fall of 2020 and the small piles from this work along with the harvest debris piles and piles that were not able to be accessed for grinding will be burned in fall 2020.

**Cost Recovery:**

The community had strong support from FESBC for the Fuel Management and Fire Mitigation projects completed in 2019 including - prescriptions/layout; incremental harvest costs; debris piling; pulp recovery; debris removal and manual fuel treatments. 100% cost recovery was approved.

<b>Community Forest 2019 Revenue/Expense Summary</b>			
<b>Revenue</b>		<b>Expenditure</b>	
Logging	\$ 813,305	Operating Costs	\$ 225,640
FESBC	167,125	Donations	30,000
		Dividends Paid	500,000
	<u>\$ 980,430</u>		<u>\$ 755,640</u>

1. Periodically, dividends are declared & paid to the District of 100 Mile House Community Forest Reserve Fund. Funds are used to support critical community infrastructure projects.
  
2. Net revenues/expenditures are held by the 100 Mile Development Corporation as retained earnings for Community Forest operations.
  
3. Approved FESBC funding is allocated over a three-(3) year horizon and may not reflect actual costs in any given reporting period. This will equalize over the term of the project.



**Consolidated Financial Statements**  
**ATTACHED**



**DISTRICT OF 100 MILE HOUSE**

**MEETING HELD IN DISTRICT COUNCIL CHAMBERS**

**TUESDAY, JUNE 23, 2020 AT 7:00 PM**

- PRESENT: Mayor Mitch Campsall  
 Councillor Ralph Fossum (via zoom)  
 Councillor Dave Mingo  
 Councillor Chris Pettman  
 Councillor Maureen Pinkney
- STAFF: Deputy CAO Flori Vincenzi  
 Dir. of Finance Tammy Boulanger (via zoom)  
 Dir. of Planning Joanne Doddridge  
 /EcDev  
 Finance Clerk Sheena Elias
- OTHERS: Media (1) Karen Mahon  
 Steve Mahon

A	<p><b><u>CALL TO ORDER</u></b></p> <p>Mayor Campsall called the meeting to order at 6:35 PM</p> <p><b>Res: 72/20</b>      Moved By: Councillor Mingo      Seconded By: Councillor Pinkney</p> <p>BE IT RESOLVED THAT, pursuant to Section 92 of the <i>Community Charter</i>, that this meeting of Council be closed to the public under Section 90 (2)(c,d,g) of the Community Charter.</p> <p style="text-align: center;">CARRIED</p> <p>Mayor Campsall called the regular meeting back to order at 7:00 PM</p>
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<b>B</b>	<b><u>APPROVAL OF AGENDA</u></b>
	<p><b>B1</b></p> <p><b>Res: 73/20</b>                  Moved By: Councillor Pinkney                  Seconded By: Councillor Mingo</p> <p>BE IT RESOLVED THAT the June 23rd 2020 Regular Council Agenda <u>be approved</u>.</p> <p style="text-align: center;">CARRIED.</p>
<b>C</b>	<b><u>INTRODUCTION OF LATE ITEMS AND FROM THE COMMITTEE OF THE WHOLE</u></b>
<b>D</b>	<b><u>DELEGATIONS</u></b>
<b>E</b>	<b><u>MINUTES</u></b>
<b>Regular Council – May 12<sup>th</sup>, 2020</b>	<p><b>E1</b></p> <p><b>Res: 74/20</b>                  Moved By: Councillor Fossum                  Seconded By: Councillor Mingo</p> <p>BE IT RESOLVED THAT the minutes of the Regular Council meeting May 12<sup>th</sup> 2020 be adopted.</p> <p style="text-align: center;">CARRIED.</p>
<b>Special Regular Council – May 27<sup>th</sup> 2020</b>	<p><b>E2</b></p> <p><b>Res: 75/20</b>                  Moved By: Councillor Pinkney                  Seconded By: Councillor Mingo</p> <p>BE IT RESOLVED THAT the Minutes of the Special Regular Council meeting of May 27<sup>th</sup> 2020 be adopted.</p> <p style="text-align: center;">CARRIED.</p>



	<b><u>UNFINISHED BUSINESS</u></b>
<b>G</b>	<p><b><u>MAYOR'S REPORT</u></b></p> <p>Mayor Campsall spoke about the Covid-19 situation. He commended the community for doing a great job and opening safely. He pointed out some fear and concern amongst residents as well as noticing safe distancing. The District office is now open.</p> <p>Councillor Mingo advised that the Goldwing Riders Association has committed to hosting their event in 100 Mile House in 2021.</p> <p>Councillor Pinkney relayed that the car club is looking forward to continuing the Hot July Nights event in 2021.</p>
<b>H</b>	<b><u>CORRESPONDENCE</u></b>
<b>Commissionaires Report – May 2020</b>	<p><b>H1</b></p> <p><b>Res: 76/20</b>                  Moved By: Councillor Mingo                  Seconded By: Councillor Pettman</p> <p>BE IT RESOLVED THAT the By-Law Officer report for the period of May 1<sup>st</sup> to 31<sup>th</sup> 2020 <u>be received</u>.</p> <p style="text-align: center;">CARRIED.</p>
<b>I</b>	<b><u>STAFF REPORTS</u></b>
<b>2019 Annual Report</b>	<p><b>I1</b></p> <p><b>Res: 77/20</b>                  Moved By: Councillor Pettman                  Seconded By: Councillor Mingo</p> <p>BE IT RESOLVED THAT the 2019 Annual Report be received and made available for public inspection.</p> <p style="text-align: center;">CARRIED.</p>



<p><b>SC Arts &amp; Culture Society – NDI Grant App</b></p>	<p><b>I2</b></p> <p><b>Res: 78/20</b>                  Moved By: Councillor Fossum                  Seconded By: Councillor Pettman</p> <p>BE IT RESOLVED THAT the District of 100 Mile House Council support the South Cariboo Arts &amp; Culture Society 2020 funding application to the Northern Development Initiative Trust Community Halls and Recreation Facilities program.</p> <p style="text-align: center;">CARRIED.</p>
<p><b>Purchasing Policy Amendments</b></p>	<p><b>I3</b></p> <p><b>Res: 79/20</b>                  Moved By: Councillor Pinkney                  Seconded By: Councillor Mingo</p> <p>BE IT RESOLVED THAT the memo from Administration dated June 18, 2020 regarding the District of 100 Mile House Purchasing Policy Amendment be received; and further</p> <p>BE IT RESOLVED THAT the proposed policy amendments be approved.</p> <p style="text-align: center;">CARRIED.</p>
<p><b>J</b></p>	<p><b><u>BYLAWS</u></b></p>
<p><b>Zoning Amendment By-Law 1368-2020</b></p>	<p><b>J1</b></p> <p><b>Res: 80/20</b>                  Moved By: Councillor Pinkney                  Seconded By: Councillor Pettman</p> <p>BE IT RESOLVED THAT “<b>Zoning Amendment By-Law No. 1368-2020</b>” be read a first and second time this 23rd day of June 2020.</p> <p style="text-align: center;">CARRIED.</p>



<p><b>Zoning Amendment By-Law 1369-2020</b></p>	<p><b>J2</b></p> <p><b>Res: 81/20</b> Moved By: Councillor Pinkney Seconded By: Councillor Mingo</p> <p>BE IT RESOLVED THAT “<b>Zoning Amendment By-Law No. 1369-2020</b>” be read a first and second time this 23rd day of June 2020.</p> <p>CARRIED.</p>
<p><b>Zoning Amendment By-Law 1370-2020</b></p>	<p><b>J3</b></p> <p><b>Res: 82/20</b> Moved By: Councillor Pettman Seconded By: Councillor Pinkney</p> <p>BE IT RESOLVED THAT “<b>Zoning Amendment By-Law No. 1370-2020</b>” be read a first and second time this 23rd day of June 2020.</p> <p>CARRIED.</p>
<p><b>Zoning Amendment By-Law 1371-2020</b></p>	<p><b>J4</b></p> <p><b>Res: 83/20</b> Moved By: Councillor Fossum Seconded By: Councillor Mingo</p> <p>BE IT RESOLVED THAT “<b>Zoning Amendment By-Law No. 1371-2020</b>” be read a first and second time this 23rd day of June 2020.</p> <p>CARRIED.</p>
<p><b>K</b></p>	<p><b><u>GENERAL VOUCHERS</u></b></p>



<p><b>Paid Vouchers – #24786 to # 24877 &amp; EFTs</b></p>	<p><b>K1</b></p> <p><b>Res: 84/20</b>                  Moved By: Councillor Pinkney                  Seconded By: Councillor Mingo</p> <p>BE IT RESOLVED THAT the paid manual vouchers #24786 to #24877 and EFT's totaling \$ 362,946.28 be received.</p> <p style="text-align: center;">CARRIED.</p>
<p><b>L</b></p>	<p><b><u>OTHER BUSINESS:</u></b></p>
<p><b>M</b></p>	<p><b><u>QUESTION PERIOD</u></b></p>
<p><b>N</b></p>	<p><b><u>ADJOURNMENT</u></b></p> <p><b>Res: 85/20</b>                  Moved By: Councillor Mingo                  Seconded By: Councillor Pettman</p> <p>BE IT RESOLVED THAT this Regular meeting for June 23rd 2020 be adjourned: Time: 7:08 PM.</p> <p style="text-align: center;">CARRIED.</p>
	<p>I hereby certify these minutes to be correct.</p> <p>_____</p> <p>Mayor</p> <p style="text-align: right;">_____</p> <p style="text-align: right;">Corporate Officer</p>





**COMMISSIONAIRES**

TRUSTED · EVERYDAY · EVERYWHERE

**H1**

### Monthly Progress Report

#### District of 100 Mile House – Bylaw Enforcement Site 545 June 1<sup>st</sup> to June 30<sup>th</sup>, 2020

In June, there were 3 Requests for Service:

- Boating on marsh- Received a call from the Information Centre about people canoeing on the marsh. Spoke with the individuals in the canoe- they were from the Wildlife Society and were looking for an injured bird.
- Barking Dog- Dog was barking for long periods of time. Talked to the owner and gave them a copy of the noise bylaw- will monitor.
- Parking- A vehicle was parked in front of business all day on Birch. Left a note on the vehicle and it was moved to long term parking.

Other issues dealt with in June:

- Business Licence- New motorcycle repair shop opening a new business in town.
- Dog off leash in town- spoke with the owner and dog was put on a leash.
- 2 Hour parking limit- Left 3 District warnings.
- Signs- Off premise sign was put on corner of 5<sup>th</sup> and Birch. Spoke with the owner of the business and the sign was removed.
- Delivered notices to businesses and residences about changes to the subdivision behind Tim Hortons.
- No parking zone- Spoke with 2 individuals and vehicles were moved.

Harold Underhill  
Employee No. 3258  
Commissionaires B.C.



## DISTRICT OF 100 MILE HOUSE

### MEMO

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**Date:** June 25<sup>th</sup>, 2020  
**To:** Mayor & Council  
**From:** Administration  
**Subject:** Cariboo Trail Sidewalk Tender

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The District issued an invitation to tender for the above captioned project; with a closing date of March 17<sup>th</sup>, 2020.

Two compliant tenders were received and a recommendation letter from the District's consulting engineers was received in March 2020. The tenders were valid for a period of 60 days after the closing date. The low compliant tender was received from Bree Contracting Ltd. In the amount of \$ 1,038,450.00

In the interim, from date of tender closing to today the world has changed dramatically due to the COVID-19 Pandemic. Council had rejected all tenders due to financial uncertainties associated with the pandemic.

The Ministry of Transportation & Infrastructure has now approved our application for funding for this project in the amount of \$ 500,000. This significantly changes the financial outlook on this project.

Administration has consulted with legal counsel as to what the District's options were in

The result of those discussions is that with minimal legal risk; the District has the option to award the tender to the low bidder providing the contractor is prepared to complete the contract on the same terms as its bid. Bree Contracting has confirmed they will honour the tender submission from March of 2020.

Administration would be remiss if Council were not made aware of the fact that the option that carries the least amount of legal risk would be to retender the project. Of course, the District would be required to absorb the extra cost and delay associated with the retendering process.







I2

## DISTRICT OF 100 MILE HOUSE

### MEMO

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**Date:** June 24<sup>th</sup>, 2020  
**To:** Mayor & Council  
**From:** Administration  
**Subject:** Financial Information Act/Statement of Financial Information

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In reference to the above, Section 9(2) of BC Reg. 371/93 states that the Statement of Financial Information (financial statements and all accompanying schedules) must be approved by Council and the Chief Financial Officer.

Along with the financial statements previously supplied, please find attached the remaining required documents for your approval. Given the Covid-19 pandemic the due date for this year's SOFI report was extended to August 31<sup>st</sup>, 2020.

Should Council concur with above, it would then be in order to endorse the following resolution:

"BE IT RESOLVED THAT the Statement of Financial Information of the fiscal year ending 2019 be approved and authorized for signature."

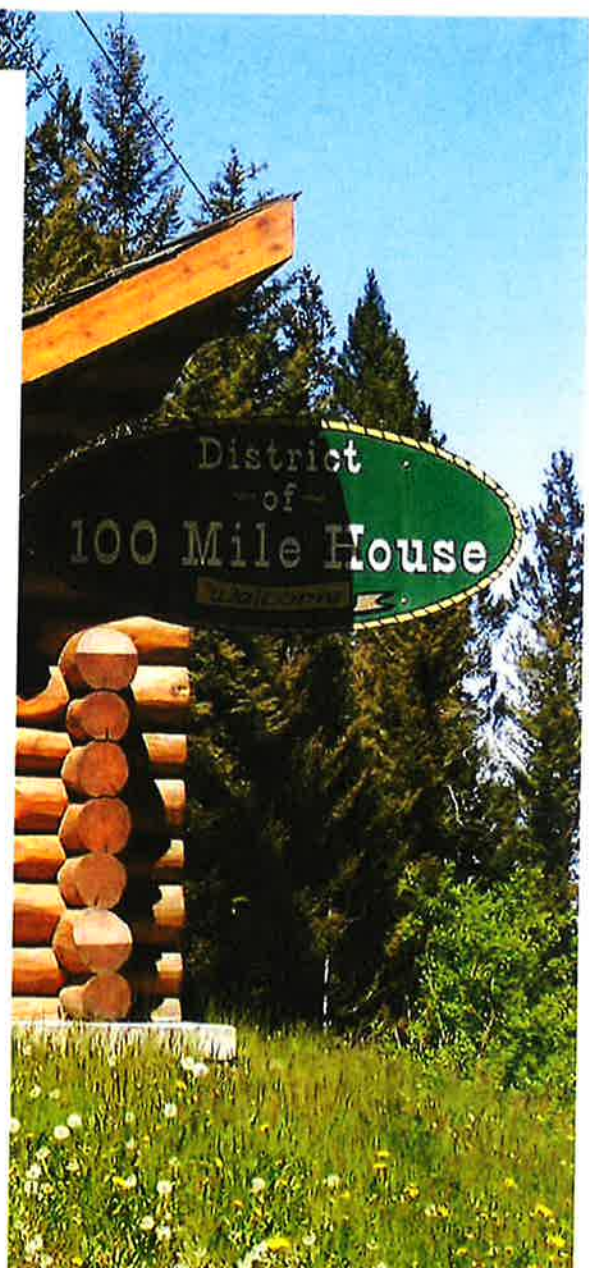
Tammy Boulanger  
Director of Finance

Endorsed by:   
for: Roy Scott, CAO

# 2019 STATEMENT OF FINANCIAL INFORMATION

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DISTRICT OF 100 MILE HOUSE





DISTRICT OF 100 MILE HOUSE

2019

STATEMENT OF FINANCIAL INFORMATION

**DISTRICT OF 100 MILE HOUSE**  
**Consolidated Financial Statements**  
**Year Ended December 31, 2019**

**DISTRICT OF 100 MILE HOUSE**  
**Index to Consolidated Financial Statements**  
**Year Ended December 31, 2019**

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# District of 100 Mile House

#1-385 Birch Avenue, P.O. Box 340, 100 Mile House, British Columbia Canada  
V0K 2E0 T: 250.395.2434 • F: 250.395.3625 • E: district@100milehouse.com

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## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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The accompanying consolidated financial statements of the District of 100 Mile House (the "District") are the responsibility of management and have been approved by the Mayor and Council of the District.

The consolidated financial statements have been prepared by management in compliance with legislation, and in accordance with Canadian public sector accounting standards. The significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of 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.

The District maintains systems of internal accounting and administrative controls, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the District's assets are appropriately accounted for and adequately safeguarded.

The District is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements.

The District of 100 Mile House's Mayor and Council reviews and approves the financial statements. The District's Mayor and Council meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities. The Mayor and Council also appoint the engagement of the external auditors.

PMT Chartered Professional Accountants LLP, the auditors appointed by the Council, have reviewed the systems of internal control and examined the financial statements in accordance with Canadian generally accepted auditing standards to enable them to express an independent opinion on the financial statements. Their report accompanies these statements.

  
Tammy Boulanger  
Director of Financial Administration

  
Mitch Campsall  
Mayor







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## INDEPENDENT AUDITOR'S REPORT

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**To the Mayor and Council of the District of 100 Mile House**

**Report on the Consolidated Financial Statements**

**Opinion**

We have audited the consolidated financial statements of the District of 100 Mile House (the District), which comprise of the consolidated statement of financial position as at December 31, 2019, and the consolidated statements of financial activities, changes in net financial assets and consolidated statement of cash flow for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the District as at December 31, 2019, and the consolidated results of its operations and consolidated cash flow for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

**Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the District in accordance with ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements**

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with PSAS, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the District or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the District's financial reporting process.

(continues)





**CHARTERED PROFESSIONAL ACCOUNTANTS LLP**

208 - 475 Birch Avenue, PO Box 160  
100 Mile House, BC V0K 2E0  
Telephone 250-395-2274  
Fax 250-395-2256  
www.pmtcpa.com

Independent Auditor's Report to the councillors of District of 100 Mile House (continued)

**Auditor's Responsibilities for the Audit of the Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

100 Mile House, BC  
May 7, 2020

  
PMT CHARTERED PROFESSIONAL  
ACCOUNTANTS LLP

**DISTRICT OF 100 MILE HOUSE**  
**Consolidated Statement of Financial Position**  
**Year Ended December 31, 2019**

	2019	2018
<b>Financial Assets</b>		
Cash and short term investments (Note 3)	\$ 13,607,758	\$ 12,867,902
Accounts receivable (Note 4)	1,147,163	742,098
Investment in 100 Mile Development Corporation (Note 5)	544,477	308,651
MFA deposits (Note 7)	20,941	113,110
Other assets	8,116	-
	<u>15,328,455</u>	<u>14,031,761</u>
<b>Financial Liabilities</b>		
Accounts payable and accrued liabilities (Note 8)	696,700	760,800
Deferred revenue (Note 9)	1,435,802	1,054,003
Development cost charges (Note 9)	389,555	367,461
MFA debt reserve (Note 7)	20,941	113,110
Long term debt (Note 10)	77,230	1,396,752
Other liabilities	-	1,924
	<u>2,620,228</u>	<u>3,694,050</u>
<b>Net Financial Assets</b>	<u>12,708,227</u>	<u>10,337,711</u>
<b>Non-Financial Assets</b>		
Tangible capital assets (Note 11)	35,763,668	34,853,125
Supply inventory	75,128	73,783
Prepays	43,141	41,927
	<u>35,881,937</u>	<u>34,968,835</u>
	<u>48,590,164</u>	<u>45,306,546</u>
<b>Represented by</b>		
Operating fund (Note 15)	7,179,440	10,443,820
Statutory reserves (Note 15)	11,914,045	8,768,276
Equity in tangible capital assets (Note 16)	29,496,679	26,094,450
	<u>48,590,164</u>	<u>45,306,546</u>
<b>Accumulated surplus</b>	<u>\$ 48,590,164</u>	<u>\$ 45,306,546</u>

Contingent liabilities and commitments (Note 18)  
Subsequent events (Note 20)

The accompanying notes are an integral part of this statement

**DISTRICT OF 100 MILE HOUSE**  
**Consolidated Statement of Financial Activities**  
**Year Ended December 31, 2019**

	Budget (Unaudited) (Note 21) 2019	2019	2018
<b>Revenue</b>			
Property taxation & grants in lieu (Note 12)	\$ 3,020,444	\$ 3,072,768	\$ 3,031,606
Government transfers (Note 13)	3,714,427	2,583,600	2,983,076
Sale of services (Note 14)	1,321,860	1,474,865	1,718,144
Other revenue	214,495	1,668,899	596,030
Investment income	1,000	288,672	241,373
Earnings of 100 Mile Development Corporation (Note 5)	80,000	735,827	26,109
Development cost charges	4,090	-	-
Gain on disposal of assets	-	1,055	44,453
	8,356,316	9,825,686	8,640,791
<b>Direct costs</b>			
General government	955,251	806,355	886,895
Protective services	799,600	774,648	785,443
Solid waste management and recycling	115,700	129,164	124,241
Public health	31,185	29,142	37,508
Planning and development	545,703	418,669	473,932
Transportation	1,992,440	1,872,890	1,948,396
Parks, recreation and culture	318,055	194,629	198,840
Water services	608,820	528,817	500,792
Sewer services	486,330	512,575	393,970
Debt financing	1,303,615	1,275,179	81,552
Loss from sale/write down of tangible capital assets	-	-	57,400
	7,156,699	6,542,068	5,488,969
<b>Annual surplus</b>	1,199,617	3,283,618	3,151,822
Accumulated surplus, beginning of year	45,306,546	45,306,546	42,154,724
<b>Accumulated surplus, end of year</b>	\$ 46,506,163	\$ 48,590,164	\$ 45,306,546

The accompanying notes are an integral part of this statement

**DISTRICT OF 100 MILE HOUSE**  
**Consolidated Statement of Changes in Net Financial Assets**  
**Year Ended December 31, 2019**

	Budget (Unaudited) 2019	2019	2018
<b>Annual surplus</b>	\$ -	\$ 3,283,618	\$ 3,151,822
Acquisition of tangible capital assets	-	(3,371,108)	(2,470,628)
Amortization	1,103,395	1,231,439	1,186,441
Loss on disposal of tangible capital assets	-	-	57,400
Gain on disposal of tangible capital assets	-	(1,055)	(44,453)
Proceeds on disposal of tangible capital assets	-	58,016	160,863
	1,103,395	(2,082,708)	(1,110,377)
	1,103,395	1,200,910	2,041,445
Acquisition of supply inventory	-	(75,128)	(73,783)
Acquisition of prepaid expenses	-	(43,141)	(41,927)
Consumption of inventories of supplies	-	73,783	64,271
Use of prepaid expenses	-	41,927	92,515
Net change in work-in-progress	-	1,172,165	(2,563,529)
	-	1,169,606	(2,522,453)
Net financial assets, beginning of year	1,103,395	2,370,516	(481,008)
	10,337,711	10,337,711	10,818,719
<b>Net financial assets, end of year</b>	\$ 11,441,106	\$ 12,708,227	\$ 10,337,711

The accompanying notes are an integral part of this statement

**DISTRICT OF 100 MILE HOUSE**  
**Consolidated Statement of Cash Flow**  
**Year Ended December 31, 2019**

	2019	2018
<b>Operating activities</b>		
Annual surplus	\$ 3,283,618	\$ 3,151,822
Items not affecting cash:		
Amortization	1,231,439	1,186,441
Gain on disposal of assets	(1,055)	(44,453)
Loss from sale/write down of tangible capital assets	-	57,400
Earnings of 100 Mile Development Corporation	(735,827)	(26,109)
	<u>3,778,175</u>	<u>4,325,101</u>
Changes in non-cash working capital:		
Accounts receivable	(405,065)	1,614,871
Supply inventory	(1,345)	(9,512)
Accounts payable and accrued liabilities	(64,099)	(663,972)
Deferred revenue	403,891	(216,561)
Prepays	(1,214)	50,588
Other liabilities	(10,040)	10,478
	<u>(77,872)</u>	<u>785,892</u>
Cash flow from operating activities	<u>3,700,303</u>	<u>5,110,993</u>
<b>Investing and capital activity</b>		
Acquisition of tangible capital assets and work in progress	(2,198,941)	(5,034,163)
Proceeds on disposal of tangible capital assets	58,016	160,863
Dividend paid from 100 Mile Development Corporation	500,000	250,000
	<u>(1,640,925)</u>	<u>(4,623,300)</u>
Cash flow used by investing and capital activity	<u>(1,640,925)</u>	<u>(4,623,300)</u>
<b>Financing activity</b>		
Debt repayment	(1,319,522)	(120,864)
<b>Increase in cash flow</b>	<u>739,856</u>	<u>366,829</u>
Cash - beginning of year	<u>12,867,902</u>	<u>12,501,073</u>
<b>Cash - end of year</b>	<u>\$ 13,607,758</u>	<u>\$ 12,867,902</u>

The accompanying notes are an integral part of this statement

**DISTRICT OF 100 MILE HOUSE**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2019**

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The District of 100 Mile House was incorporated in 1965 and operates under the provision of the *Local Government Act* and the *Community Charter of British Columbia*. The District provides municipal services such as administrative, protective, transportation, environmental, recreational, water, sewer, and fiscal management.

**1. Significant Accounting Policies**

The consolidated financial statements of the District have been prepared in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board (PSAB) of Chartered Professional Accountants of Canada. Significant aspects of the accompanying policies adopted by the District are as follows:

a) Reporting Entity

The consolidated financial statements reflect a combination of the assets, liabilities, revenues, expenditures, and changes in fund balances and in financial position of the District's General, Water, Sewer and Reserve Funds. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the District and which are owned or controlled by the District except for the District's government business enterprise, 100 Mile Development Corporation which is accounted for on the modified equity basis of accounting.

The Perpetual Care fund is excluded from the consolidated financial statements.

b) Basis of Accounting

The District follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

Funds within the consolidated financial statements consist of General, Water, Sewer and Reserve Funds. Transfers between funds are recorded as adjustments to the appropriate fund balance.

The resources and operations of the District have been separated for accounting and financial reporting purposes into eight Funds. Each Fund is treated as a separate centre of operations responsible for the resources or activities allocated to it.

i. Capital Funds:

The purpose of the Capital Funds is to reflect capital assets and the related financing and equity therein.

ii. Operating Funds:

The purpose of the Operating Funds is to reflect the operating activities, administration, and debt servicing functions of the District.

iii. Trust and Reserve Funds:

The purpose of these funds is to hold assets of a trust nature and funds provided to finance future capital expenditures.

The Capital Funds and Operating Funds have been segregated into the functions of sewer, water, and general operations.



**DISTRICT OF 100 MILE HOUSE**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2019**

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**1. Significant Accounting Policies continued**

c) Cash and Short Term Investments

Cash and short term investments consist of cash on hand less outstanding cheques and deposits with a maturity of less than three months at the time of purchase, term deposits with a maturity of less than one year, and investments in the Municipal Finance Authority of British Columbia pooled investments that can be liquidated on demand. When outstanding cheques are in excess of cash on hand, the excess is reported in bank indebtedness.

d) Investment in Government Business Enterprise

The investment in 100 Mile Development Corporation ("Corporation"), a government business enterprise, is accounted for on a modified equity basis, consistent with Canadian generally accepted accounting principles as recommended by PSAB for investments in Government Business Enterprises. Under the modified equity basis, the Corporation's accounting policies are not adjusted to conform with those of the municipality and inter-organizational transactions and balances are not eliminated. The District recognizes its equity interest in the annual income or loss of the Corporation in its consolidated statement of operations with a corresponding increase or decrease in its investment asset account. Any dividends that the District may receive from the Corporation will be reflected as reductions in the investment asset account.

e) Deferred Revenue

Deferred revenue includes grants, contributions and other amounts received from third parties pursuant to legislation, regulation and agreement which may only be used in certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed, or the tangible capital assets are acquired.

f) Long-Term Debt

Debt charges, including principal, interest, and foreign exchange losses, are charged against current revenue in the periods in which they are paid.

g) Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

i. Tangible Capital Assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development, or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight-line basis over their estimated useful lives as set out in the Capital Asset Policy. Estimated useful lives are as follows:

<u>Asset Category</u>	<u>Useful Life Range</u>
Buildings	40 to 75 years
Building Improvements	10 to 40 years
Furniture, Equipment & IT Technology	4 to 20 years
Machinery, Equipment & Vehicles	5 to 20 years
Roads	10 to 100 years
Underground & Other Engineered Structures	10 to 100 years

**DISTRICT OF 100 MILE HOUSE**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2019**

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**1. Significant Accounting Policies continued**

II. Contributions of Tangible Capital Assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and recorded as revenue.

III. Leased Assets

Leases which transfer substantially all the benefits and risk incidental to ownership of property, are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are included in expenses as incurred.

IV. Inventories

Inventories are valued at the lower of cost and net realizable value. Cost is determined using average costing.

h) Government Transfers

Government transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made. Transfers received for which expenses are not yet incurred are included in deferred revenue.

i) Investment Income

The District follows the practice of investing individually significant unspent funds within individual funds. Interest earned is allocated on the basis of actual earnings from the specific instruments. Excess funds or temporary borrowings of all functions and capital projects are pooled and interest income or expense is allocated to the individual function on a monthly basis.

j) Management Uncertainty

The preparation of consolidated financial statements in conformity with PSAB requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure on contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenue and expenditures during the reporting period. Significant areas requiring use of management estimates relate to valuation of inventory and the collectability of accounts receivable and amortization of capital assets. Actual results could differ from those estimates.

k) Budget Reporting

Unaudited budget figures shown represent the Financial Plan Bylaw adopted by Council on April 9, 2019. These figures do not reflect subsequent amendments made by the Board of Directors to reflect changes in the budget throughout the year.

l) Employee Future Benefits

The cost of multi-employer defined contribution pension plan benefits, such as the Municipal Pension Plan pensions, are the employer's contributions due to the plan in the period.

**DISTRICT OF 100 MILE HOUSE**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2019**

**2. Financial Instruments**

The District is exposed to various risks through the financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the District's risk exposure and concentration as of December 31, 2019.

a) Fair Value

Assets and liabilities designated as available-for-sale include cash, short term deposits and investments are measured in the statement of financial position at fair value where it is practical to determine the fair value. The fair value for accounts receivable, accounts payable and accrued liabilities approximate their carrying value due to the relatively short-term to maturity of these instruments. The carrying value of long-term debt approximates the fair value as the interest at rates consistent with the current rates offered to the District for debt with similar terms.

b) Interest Rate Risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the District manages exposure through its normal operating and financing activities. The District is exposed to interest rate risk primarily through its term deposits and long-term debt where the interest rates are based on market rates.

c) Credit Risk

It is management's opinion that the District is not subject to significant credit risk associated with its financial instruments.

**3. Cash and Short-Term Investments**

	<b>2019</b>		<b>2018</b>	
Bank	\$	13,156,930	\$	12,426,205
Short Term Investments		450,828		441,697
	<b>\$</b>	<b>13,607,758</b>	<b>\$</b>	<b>12,867,902</b>

Short Term Investments consist of investments with the Municipal Finance Authority of BC in a Money Market Fund and Bond Fund.

**4. Accounts Receivable**

	<b>2019</b>		<b>2018</b>	
Property Taxes and Utilities	\$	307,672	\$	304,764
Other Governments		59,665		81,312
Trade and Other		779,826		356,022
Less Allowance for Doubtful Accounts		-		-
<b>Total Accounts Receivable</b>	<b>\$</b>	<b>1,147,163</b>	<b>\$</b>	<b>742,098</b>

**DISTRICT OF 100 MILE HOUSE**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2019**

**5. Investment in 100 Mile Development Corporation**

The Corporation is owned and controlled by the District and is considered a Government Business Enterprise. As such, the Corporation is accounted for on the modified equity basis in these consolidated financial statements. The Corporation is charged with responsibility for economic development activities, operation of the Visitor Information Centre and management of the Community Forest.

	<b>2019</b>		<b>2018</b>	
100 Mile Development Corporation 100 Class A Shares (100%)	\$	100	\$	100
Opening retained earnings		308,551		282,442
Net income for the year		735,827		26,109
Dividend		500,000		-
Closing Retained Earnings	\$	544,377	\$	<b>308,551</b>
<b>Investment in the Corporation</b>	<b>\$</b>	<b>544,477</b>	<b>\$</b>	<b>308,651</b>

The following provides condensed supplementary financial information for the Corporation for the year ended December 31:

<u>Financial Position</u>	<b>2019</b>		<b>2018</b>	
<b>Assets:</b>				
Current		605,152		362,330
Tangible Capital Assets		1,287		1,696
<b>Total Assets</b>	<b>\$</b>	<b>606,439</b>	<b>\$</b>	<b>364,026</b>
<b>Liabilities:</b>				
Current		61,962		55,375
<b>Total Liabilities</b>	<b>\$</b>	<b>61,962</b>	<b>\$</b>	<b>55,375</b>
<b>Equity:</b>				
Share Capital		100		100
Retained Earnings		544,377		308,551
<b>Total Equity</b>	<b>\$</b>	<b>544,477</b>	<b>\$</b>	<b>308,651</b>
<b>Total Liabilities and Equity</b>	<b>\$</b>	<b>606,439</b>	<b>\$</b>	<b>364,026</b>
<b>Operations:</b>				
Revenue		1,376,009		559,433
Expenses		640,182		533,324
Net Income	\$	735,827	\$	26,109
Dividend		500,000		-
<b>Change In Equity</b>	<b>\$</b>	<b>235,827</b>	<b>\$</b>	<b>26,109</b>

**DISTRICT OF 100 MILE HOUSE**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2019**

**6. Related party transactions**

During the year, the District provided operational funding of \$75,000 (2018 - \$25,000) to the 100 Mile Development Corporation, a wholly owned subsidiary. The District also charged rent of \$17,985 (2018 - \$17,985) to the 100 Mile Development Corporation for the Visitor Information Center.

The District and the Cariboo Regional District signed a 3-year agreement commencing January 1, 2017 to support the operation of the Martin Exeter Hall Complex through the District up to a maximum of \$55,000 annually. This complex is owned by the District but operated by the 100 Mile Development Corporation. This contribution is recognized in the subsidiary's revenue.

The 100 Mile Development Corporation declared a dividend payable of \$500,000 (2018 - \$0) to the District on November 12, 2019, which was paid on November 28, 2019.

Included in accounts receivable on December 31, 2019 is \$3,003 (2019 - \$3,976) due from the 100 Mile Development Corporation. Included in accounts payable on December 31, 2019 is \$2,094 (2018 - \$184) due to the 100 Mile Development Corporation.

These transactions are in the normal course of business and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

**7. Deposit and Reserve Municipal Finance Authority**

The Municipal Finance Authority of British Columbia (MFA) provides capital financing for regional districts and their member municipalities. MFA is required to establish a Debt Reserve Fund. Each regional district, through its member municipalities who share in the proceeds of a debt issue, is required to pay into the Debt Reserve Fund certain amounts set out in the debt agreements. MFA pays into the Debt Reserve Fund these monies from which interest earned thereon less administration expenses becomes an obligation to the regional districts. It must then use this Fund, if at any time there are insufficient funds, to meet payments on its obligations. If this occurs, the regional districts may be called upon to restore the Fund.

Upon the maturity of a debt issue, the unused portion of the Debt Reserve Fund established for that issue will be discharged to the District. The District has estimated that there is only a remote possibility that these funds will not be paid to it and therefore these funds have been included in other assets. As of December 31, the total of the Debt reserve fund was comprised of:

	<b>2019</b>	<b>2018</b>
Cash Deposits	\$ 7,464	\$ 35,029
Demand Notes	13,477	78,081
	<b>\$ 20,941</b>	<b>\$ 113,110</b>

**8. Accounts Payable & Accrued Liabilities**

	<b>2019</b>	<b>2018</b>
Other Government	\$ 356	\$ 13,434
Accrued Wages & Benefits	85,969	147,036
Trade & Other	610,375	600,330
	<b>\$ 696,700</b>	<b>\$ 760,800</b>

**DISTRICT OF 100 MILE HOUSE**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2019**

**9. Deferred Revenue**

	2019		2018
Federal Gas Tax Funds	\$ 1,232,651	\$	944,353
Prepaid taxes	125,779		107,273
Miscellaneous	77,372		2,377
Total Deferred Revenue	1,435,802		1,054,003
Development Cost Charges	389,555		367,461
Total Deferred Revenue & Development Cost Charges	<b>\$ 1,825,357</b>	<b>\$</b>	<b>1,421,464</b>

**Balance, beginning of year:**

	2019		2018
Development Cost Charges – sewer utility fund	\$ 127,042	\$	124,849
Development Cost Charges – water utility fund	192,028		185,963
Development Cost Charges – drainage utility fund	13,829		13,591
Development Cost Charges – roads utility fund	34,562		16,736
Federal Gas Tax Funds	944,354		798,728
Prepaid taxes	107,273		126,841
Capital projects	-		320,273
Miscellaneous	2,376		51,045
	1,421,464		1,638,026
Add:			
Gas Tax Agreement funds received	276,929		138,460
Interest income restricted for projects	20,212		13,156
Development Cost Charges	13,251		20,332
Capital projects	-		177,500
Other amounts received	202,379		107,684
Total contributions	512,770		457,131
Less: Amount spent on projects and recorded as revenue	108,878		673,693
<b>Closing balance of unspent funds</b>	<b>\$ 1,825,357</b>	<b>\$</b>	<b>1,421,464</b>

**Federal Gas Tax Funds**

Gas Tax Agreement funding is provided by the Government of Canada. The use of the funding is established by a funding agreement between the local government and the Union of British Columbia Municipalities. Gas Tax Agreement funding may be used towards designated public transit, community energy, water, wastewater, solid waste, and capacity building projects as specified in the funding agreements.

**Development Cost Charges**

Development Cost Charges are restricted revenue liabilities representing funds received from developers and deposited into a separate reserve fund for capital expenses. In accordance with generally accepted accounting principles, the District records these funds as restricted revenue which is then recognized as revenue when the related costs are incurred.



**DISTRICT OF 100 MILE HOUSE**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2019**

**10. Long Term Debt**

Regular payments are made in accordance with the loan terms. Final payment amounts are based on actuarial calculations. Interest paid on long-term debt is included in the General Revenue Fund, the Water Revenue Fund and the Sewer Revenue Fund is \$59,557 (2018 - \$116,868).

	<b>Balance Beginning of Year</b>	<b>Additions</b>	<b>Principal Amount</b>	<b>Actuarial Adjustment</b>	<b>Balance End of Year</b>
<b>General Fund</b>					
MFA Issue 73	32,489		7,359	8,528	16,602
MFA Issue 105	1,173,193		1,147,320	25,873	-
	<b>\$ 1,205,682</b>	<b>\$ -</b>	<b>\$ 1,154,679</b>	<b>\$ 34,401</b>	<b>\$ 16,602</b>
<b>Water Fund</b>					
MFA Issue 70	3,962		1,751	2,211	-
MFA Issue 105	116,030		113,471	2,559	-
	<b>\$ 119,992</b>	<b>\$ -</b>	<b>\$ 115,222</b>	<b>\$ 4,770</b>	<b>\$ -</b>
<b>Sewer Fund</b>					
MFA Issue 85	71,078		5,278	5,172	60,628
	<b>\$ 71,078</b>	<b>\$ -</b>	<b>\$ 5,278</b>	<b>\$ 5,172</b>	<b>\$ 60,628</b>
<b>Total</b>	<b>\$ 1,396,752</b>	<b>\$ -</b>	<b>\$ 1,275,179</b>	<b>\$ 44,343</b>	<b>\$ 77,230</b>

**MFA 73:** Maturity Date 2020 Interest Rate 3.15% **MFA 85** Maturity Date 2024 Interest Rate 4.575%

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

	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
General Fund	7,359	-	-	-	-
Water Fund	-	-	-	-	-
Sewer Fund	5,278	5,278	5,278	5,278	5,278
	<b>\$ 12,637</b>	<b>\$ 5,278</b>	<b>\$ 5,278</b>	<b>\$ 5,278</b>	<b>\$ 5,278</b>

**DISTRICT OF 100 MILE HOUSE**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2019**

**11. Tangible Capital Assets**

	Land	Buildings	Vehicles, Furniture & Equipment	Transportation	Recreation Facilities	Water	Sewer	Assets Under Construction	Total
<b>2019</b>									
<b>Cost</b>									
Balance, beginning of year	\$ 1,578,160	\$ 3,364,462	\$ 4,564,679	\$ 21,862,265	\$ 2,106,926	\$ 8,550,245	\$ 8,004,607	\$ 7,570,871	\$ 57,602,215
Add: Acquisitions	338,141	35,424	80,823	1,658,870	13,897	1,243,953	-	1,799,405	5,170,513
Less: Disposals/ WIP allocation	-	-	62,736	-	-	-	-	2,971,569	3,034,305
Less: Writedowns	-	-	-	-	-	-	-	-	-
<b>Balance, end of year</b>	<b>\$ 1,916,301</b>	<b>\$ 3,399,886</b>	<b>\$ 4,582,766</b>	<b>\$ 23,521,135</b>	<b>\$ 2,120,823</b>	<b>\$ 9,794,198</b>	<b>\$ 8,004,607</b>	<b>\$ 6,398,706</b>	<b>\$ 59,738,423</b>
<b>Accumulated amortization</b>									
Balance, beginning of year	\$ -	\$ 2,251,546	\$ 2,552,522	\$ 9,431,209	\$ 768,608	\$ 4,104,346	\$ 3,640,859	\$ -	\$ 22,749,090
Add: Amortization	-	78,713	202,025	548,119	79,942	151,655	170,985	-	1,231,439
Less: Disposals	-	-	5,774	-	-	-	-	-	5,774
<b>Balance, end of year</b>	<b>\$ -</b>	<b>\$ 2,330,259</b>	<b>\$ 2,748,773</b>	<b>\$ 9,979,328</b>	<b>\$ 848,550</b>	<b>\$ 4,256,001</b>	<b>\$ 3,811,844</b>	<b>\$ -</b>	<b>\$ 23,974,755</b>
<b>Net book value, end of year</b>	<b>\$ 1,916,301</b>	<b>\$ 1,069,627</b>	<b>\$ 1,833,993</b>	<b>\$ 13,541,807</b>	<b>\$ 1,272,273</b>	<b>\$ 5,538,197</b>	<b>\$ 4,192,763</b>	<b>\$ 6,398,706</b>	<b>\$ 35,763,668</b>
<b>2018</b>									
<b>Cost</b>									
Balance, beginning of year	\$ 1,286,507	\$ 2,815,843	\$ 4,547,929	\$ 21,087,317	\$ 1,750,937	\$ 8,550,245	\$ 7,888,695	\$ 5,007,342	\$ 52,934,815
Add: Acquisitions	291,654	548,619	383,507	774,948	355,989	-	115,912	2,563,529	5,034,158
Less: Disposals/ WIP allocation	-	-	366,757	-	-	-	-	-	366,757
Less: Writedowns	-	-	-	-	-	-	-	-	-
<b>Balance, end of year</b>	<b>\$ 1,578,160</b>	<b>\$ 3,364,462</b>	<b>\$ 4,564,679</b>	<b>\$ 21,862,265</b>	<b>\$ 2,106,926</b>	<b>\$ 8,550,245</b>	<b>\$ 8,004,607</b>	<b>\$ 7,570,871</b>	<b>\$ 57,602,215</b>
<b>Accumulated amortization</b>									
Balance, beginning of year	\$ -	\$ 2,176,440	\$ 2,522,219	\$ 8,918,259	\$ 693,519	\$ 3,977,571	\$ 3,467,588	\$ -	\$ 21,755,596
Add: Amortization	-	75,106	223,250	512,950	75,089	126,775	173,271	-	1,186,441
Less: Disposals	-	-	192,947	-	-	-	-	-	192,947
<b>Balance, end of year</b>	<b>\$ -</b>	<b>\$ 2,251,546</b>	<b>\$ 2,552,522</b>	<b>\$ 9,431,209</b>	<b>\$ 768,608</b>	<b>\$ 4,104,346</b>	<b>\$ 3,640,859</b>	<b>\$ -</b>	<b>\$ 22,749,090</b>
<b>Net book value, end of year</b>	<b>\$ 1,578,160</b>	<b>\$ 1,112,916</b>	<b>\$ 2,012,157</b>	<b>\$ 12,431,056</b>	<b>\$ 1,338,318</b>	<b>\$ 4,445,899</b>	<b>\$ 4,363,748</b>	<b>\$ 7,570,871</b>	<b>\$ 34,853,125</b>

a) Contributed tangible capital asset

The value of contributed tangible capital assets during the year was nil (2018 - \$49,672)

**DISTRICT OF 100 MILE HOUSE**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2019**

**12. Property Taxation and Grants in Lieu**

<b>Taxes Collected</b>	<b>2019</b>	<b>2018</b>
Property taxes	\$ 5,055,424	\$ 4,805,155
Special assessments	171,814	163,785
1% Utility tax	90,751	84,977
Grants In Lieu of taxes	81,529	90,162
Penalties and interest on taxes	15,370	17,650
	<b>\$ 5,414,888</b>	<b>\$ 5,161,729</b>
<b>Less transfers to other governments</b>		
School District	1,119,357	1,036,499
Regional District	687,130	628,739
Regional Hospital District	352,732	293,940
Joint Boards & Commissions	31,801	30,244
Other	151,100	140,701
	<b>\$ 2,342,120</b>	<b>\$ 2,130,123</b>
<b>Net Taxes available for municipal purposes</b>	<b>\$ 3,072,768</b>	<b>\$ 3,031,606</b>

**13. Government Transfers**

<u>Provincial grants</u>	<b>2019</b>	<b>2018</b>
Conditional: Union of BC Municipalities Well Upgrade	\$ 713,341	\$ 1,185,041
Clean Water and Wastewater Fund Upgrade	925,456	188,913
Martin Exeter Hall Renovation	-	386,986
Other	118,481	122,829
Unconditional: Small Community Protection	379,566	372,044
<u>Federal grants</u>		
Conditional and Unconditional:	-	-
<u>Regional &amp; other grants</u>		
Unconditional: Regional	-	-
Conditional: Cariboo Regional District	441,756	692,522
NDI Trust	5,000	13,889
CCBAC	-	20,852
	<b>\$ 2,583,600</b>	<b>\$ 2,983,076</b>

**DISTRICT OF 100 MILE HOUSE**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2019**

**14. Sales of Services**

	<b>2019</b>		<b>2018</b>
Water user rates	\$ 486,091	\$	456,074
Sewer user rates	401,676		374,553
Garbage/Recycling	24,929		26,192
Wildfire season	-		38,528
Timber sales	410,312		676,620
Other	151,857		146,200
	<b>\$ 1,474,865</b>	<b>\$</b>	<b>1,718,144</b>

**15. Accumulated Surplus**

Accumulated surplus consists of individual fund surplus and reserves and reserve funds as follows:

<b>Surplus</b>	<b>2019</b>	<b>2018</b>
General operating fund	\$ 5,783,851	\$ 9,121,077
Sewer operating fund	372,105	716,713
Water operating fund	1,023,484	606,030
<b>Operating fund surplus</b>	<b>\$ 7,179,440</b>	<b>\$10,443,820</b>

<b>Reserves</b>	<b>2019</b>	<b>2018</b>
Municipal infrastructure	\$ 3,740,633	\$ 2,234,897
Utility infrastructure	2,998,053	2,480,932
Parkland	6,010	5,928
Machinery & Equipment	2,392,314	1,942,493
Woodlot	134,690	163,786
Community Forest	2,642,345	1,940,240
<b>Total reserves</b>	<b>\$11,914,045</b>	<b>\$ 8,768,276</b>

- a) Included in the General Operating Fund are internally restricted funds of \$0 (2018 - \$1,290,000) for the repayment of debenture debt in 2019.
- b) Included in the General Operating Fund are internally restricted funds of \$100,000 (2018 - \$100,000) for the purposes of planning.
- c) Included in the General Operating Fund are internally restricted funds of \$41,956 (2018 - \$49,596) to be used to fund Interior Health Transit expense.

**DISTRICT OF 100 MILE HOUSE**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2019**

**16. Equity in Tangible Capital Assets**

Equity in tangible capital assets (TCA) represents the net book value (NBV) of total capital assets less long term obligations assumed to acquire those assets. The change in consolidated equity in tangible capital assets is as follows:

	<b>2019</b>		<b>2018</b>
Equity in TCA, beginning of year	\$ 26,094,450	\$	24,863,209
Add: Capital acquisitions	3,371,108		2,470,628
Debt principal repayment	1,275,180		81,552
Actuarial adjustment	44,342		39,312
Less: Proceeds from the issue of debt	-		-
Disposition at NBV	56,962		173,810
Amortization	1,231,439		1,186,441
Equity in TCA, end of year	<b>\$ 29,496,679</b>	<b>\$</b>	<b>26,094,450</b>

**17. Expenses by Object**

	<b>2019</b>		<b>2018</b>
Goods and services	\$ 2,046,583	\$	2,074,195
Salary, wages and benefits	1,925,308		1,971,284
Amortization	1,231,439		1,186,441
Interest and finance charges	63,559		118,097
Debenture debt payments	1,275,179		81,552
Loss from sale/write down of tangible capital assets	-		57,400
	<b>\$ 6,542,068</b>	<b>\$</b>	<b>5,488,969</b>

**18. Contingent Liabilities and Commitments**

**a) Municipal Pension Plan**

The District of 100 Mile House and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The Board of Trustees, representing plan members and employers, is responsible for administering the plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2018, the Plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

**DISTRICT OF 100 MILE HOUSE**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2019**

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**18. Contingent Liabilities and Commitments continued**

The most recent actuarial valuation for the Municipal Pension Plan as of December 31, 2018 indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

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

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the Plan.

The District of 100 Mile House paid \$91,045 for employer contributions to the Plan in fiscal 2019 (2018 - \$100,491)

**b) Joint and Several Liability**

The District of 100 Mile House, as a member of the Cariboo Regional District, is jointly and severally liable under the provisions of Sections 815 and 816 of the Local Government Act for any default on monies borrowed by the Cariboo Regional District.

**c) Well #4 and Exeter Water System Upgrade Project**

The District entered a contract with the Union of British Columbia Municipalities on March 1, 2016 for this project. Work in progress as of December 31, 2019 is \$6,317,600 (2018 - \$5,599,833) and is 97% complete; deadline to complete is December 31, 2020. The total cost for the project is estimated to be \$6,500,000. The project costs are financed to a maximum of \$5,850,000 by contribution from the Strategic Priorities Fund under the Administrative Agreement on the Federal Gas Tax Fund (GTF) in British Columbia and \$650,000 from capital reserves.

**19. Trust**

The District operates the 100 Mile Cemetery and maintains a Cemetery Perpetual Care Fund in trust, in accordance with the Cremation, Internment and Funeral Services Act of British Columbia. The funds held in trust amount to \$180,713 (2018 - \$173,984) and have not been included in the consolidated statement of financial position nor have their operations been included in the consolidated statement of operations.

**20. Subsequent events**

The following events occurred subsequent to the fiscal year end:

**a) Pandemic**

On March 12, 2020, the World Health Organization declared the COVID-19 outbreak a pandemic. On March 18, 2020, the Province of BC declared a state of emergency to support the provincewide response to the COVID-19 pandemic. The effect of this pandemic and the resulting state of emergency on the future operations of the District at this time is unknown and therefore an estimate of the financial effect on the District is not practicable at this time.

**DISTRICT OF 100 MILE HOUSE**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2019**

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**b) Tangible Capital Assets**

The District entered into a contract with ITB – Intercontinental Truck Body on December 18, 2018 for a Fire Rescue Apparatus costing \$389,539 plus tax.

The District entered into a contract with Vimar Equipment Ltd. for a Regenerative Air Street Sweeper in April 2019 costing \$322,710 plus tax.

**21. Budget data**

The budget data presented in these consolidated financial statements is based upon the 2019 operating and capital budgets approved as the 2019 to 2023 Financial Plan by Council on April 9, 2019. The legislative requirements for the Financial Plan are that the cash inflows for the period must equal planned cash outflows.

Cash inflows and outflows budgeted for include such items as transfers to and from reserves, transfers to and from operating surpluses and proceeds on sale of assets. These items are not recognized as revenues and expenses in the Statement of Operations as they do not meet the definition of such under public sector accounting standards. PSAB requires that budget figures be presented on the same basis of accounting as actual figures.

The chart below reconciles the budget figures reported in these consolidated financial statements

	<u>Budget Amount</u>
Budget surplus per Statement of Financial Activities	\$ 1,199,617
Adjust for budgeted items not included in Statement of Financial Activities:	
Transfers from reserve funds	4,790,315
Transfer from operating surplus	(801,565)
Acquisition of tangible capital assets	(6,291,762)
Non-cash items - amortization	1,103,395
Financial Plan (Budget) Bylaw surplus for the year	<u>\$ -</u>



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Statement of Severance Agreements	Page 7
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## **2019 Statements of Financial Information Report Background**

What is the 'Statements of Financial Information' Report (SOFI) report? The SOFI report is a regulatory requirement for all British Columbian municipalities, submitted by June 30 each year to the Ministry of Community, Sport and Cultural Development. The purpose of the SOFI is to report the financial statements and disbursements for employee remuneration, goods and services. Financial Information Act (FIA) regulations require that the SOFI is available for public examination for 3 years once released. The SOFI includes the municipality's audited financial statements and schedules regarding remuneration paid to the Mayor and Council, a listing of the municipal employees and their positions who have remuneration over the threshold amount of \$75,000, amounts paid to suppliers of goods and/or services to which the municipality paid a total of exceeding \$25,000 including GST and any other taxes during the year. The schedules are prepared for the provincial government and are prepared according to the FIA regulations. It should be noted that SOFI schedules are not the District of 100 Mile House financial statements. Amounts appearing in the SOFI report are based on when payments were made rather than the accrual basis normally used for financial statement presentation.

### **How to interpret the financial information:**

#### **Staff remuneration**

The remuneration amounts disclosed in the SOFI report incorporate a number of inclusions: any form of salary, wages and taxable benefits. Depending on the year, in addition to regular pay, total remuneration may include overtime pay, statutory holiday pay, payments of accrued vacation, sick and banked overtime, and retroactive pay rate changes. With each of these variables changing from year to year, the remuneration amounts will fluctuate annually.

#### **Staff expenses**

The figures under expenses include employee costs such as: mileage to meetings, event registration fees, and professional accreditation. The FIA specifically states that expenses "...are not limited to expenses that are generally perceived as perquisites or bestowing personal benefit, and may include expenditures required for employees to perform their job functions".

#### **Supplier payments**

For goods or services purchased by the organization, the SOFI report includes a summary of payments made to outside organizations which total more than \$25,000 for the reporting year.

**Statement of Financial Information Approval**

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



Tammy Boulanger  
Director of Financial Administration



Mitch Campsall  
Mayor, District of 100 Mile House

**Management's Responsibility  
For Financial Reporting**

The preparation of information in these financial Statements is the responsibility of management. The consolidated financial statements have been prepared in accordance with accounting principles generally accepted for British Columbia municipalities and are outlined under "Significant Accounting Policies" in the notes to the financial statements.

Management maintains a system of internal accounting controls to provide reasonable assurance that assets are safeguarded and that transactions are authorized, recorded and reported properly. Management also maintains a program of proper business compliance.

PMT Chartered Accountants, the District's independent auditors, have audited the accompanying financial statements. Their report accompanies this statement.



Tammy Boulanger

Director of Financial Administration

# Statement of Financial Information | 2019

## **Schedule of Remuneration and Expenses - 2019**

### **Elected Officials**

Name	Position	Remuneration	Travel & Conferences	Total
Mitch Campsall	Mayor	\$ 17,514.00	\$ 16,545.91	\$ 34,059.91
Ralph Fossum	Councillor	8,757.00	8,053.38	16,810.38
Dave Mingo	Councillor	8,757.00	6,263.94	15,020.94
Christopher Pettmæ	Councillor	8,757.00	5,790.03	14,547.03
Maureen Pinkney	Councillor	8,757.00	9,785.84	18,542.84
		\$ 52,542.00	\$ 46,439.10	\$ 98,981.10

### **Employees earning more than \$75,000 per year**

Name	Position	Base Salary	Travel & Conferences	Total
Roger Hollander	Fire Chief	\$ 96,483.86	\$ 3,440.36	\$ 99,924.22
Brandon Bougie	Deputy Fire Chief	78,441.94	3,506.06	81,948.00
Doug Blakley	Mechanic	76,662.94	-	76,662.94
Roy Scott	Chief Administrative Officer	154,351.42	9,335.86	163,687.28
Joanne Doddridge	Director of Planning & Ec. Dec.	91,456.68	5,796.46	97,253.14
Tammy Boulanger	Director of Finance	93,918.74	4,235.70	98,154.44
Flori Vincenzi	Deputy CAO/Corporate Officer	78,480.44	-	78,480.44
		\$ 669,796.02	\$ 26,314.44	\$ 696,110.46

### **Employees earning less than \$75,000 per year**

Consolidated total of other employees with remuneration less than \$75,000	\$ 855,797.13	42,335.51	898,132.64
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<b>Total Remuneration</b>	\$ 1,578,135.15	\$ 115,089.05	\$ 1,693,224.20
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### **Explanation of Variance**

The variance between the remuneration schedule and the salaries and benefits reported in the consolidated financial statements of the District are attributable to a number of factors including: the remuneration schedules are based on actual payments made in the year (including payouts of vacation, overtime banks, personal needs time bonuses) whereas the financial statement figure is determined on an accrual basis.

# Statement of Financial Information | 2019

## Schedule of Supplier Goods & Services Payments

2019

### STATEMENT OF SUPPLIERS OF GOODS AND SERVICES (GREATER THAN \$25,000)

Name	Amount	Services
100 MILE DEVELOPMENT CORPORATION	\$ 130,416.19	Fee For Service
BC ASSESSMENT AUTHORITY	31,975.78	Annual Tax Levy
BC HYDRO & POWER AUTHORITY	201,698.13	Utility Charges
BC TRANSIT	229,591.69	Bus transportation contract
BREE CONTRACTING	1,394,005.54	Capital Projects
CALGARY SEWER SCOPE	91,392.00	CCTV Sewer Lines Contract
CANADA REVENUE AGENCY	30,404.48	GST
CARIBOO CHILCOTIN REGIONAL HOSPITAL	352,731.73	Annual Tax Levy
CARIBOO REGIONAL DISTRICT	873,735.62	Annual Tax Levy/Debenture Debt Pmts
CARIBOO RIDGE DEVELOPMENT GP LTD	136,216.50	Security Deposit Return
CENTRAL CARIBOO DISPOSAL SERVICES LTD	84,671.58	Garbage Collection
DWB CONSULTING SERVICES LTD.	32,869.88	Contract Services
GARTH'S ELECTRIC CO LTD. - INC. NO. 24810	37,173.71	Contracted Electrical Services
GREAT WEST LIFE ASSURANCE COMP.	86,397.66	Employee Benefits
HUB INTERNATIONAL BARTON LTD	57,260.00	Insurance
ICBC	46,274.00	Vehicle Insurance
LEGUERRIER CONSTRUCTION LTD.	138,109.92	Capital Project - Contractor
MINISTER OF FINANCE	805,190.47	School & Police annual tax levy / Misc
NICK WEISER IN TRUST	121,615.48	Land Purchase
NORTHERN COMPUTER	40,052.68	Contract Services & Computer/Phone purchases
PENSION CORPORATION	170,208.39	Employee Benefits / Pension
PETRO CANADA	76,497.55	Fleet Fuel
PETER BROS CONSTRUCTION LTD.	400,395.73	Paving
RECEIVER GENERAL FOR CANADA	455,642.17	Employee Benefits
ROD DILLMAN CONTRACTING	85,313.41	Contract Services / Logging
ROYAL BANK VISA	57,969.39	Various purchases
TERRAIN TECHNICAL SERVICES	80,718.00	Capital Project Management
TRUE CONSULTING GROUP	120,400.93	Engineering services
UNITED CONCRETE & GRAVEL LTD	44,425.48	Winter Sand / Concrete / Gravel
YELLOWHEAD LINE PAINTING	26,674.83	Contract Services / Line Painting
Payments to Vendors over \$25,000	6,440,028.92	
Payments to Vendors under \$25,000	<u>1,098,456.44</u>	
<b>TOTAL PAYMENTS MADE</b>	<b>\$ 7,538,485.36</b>	

**Schedule of Guarantee and Indemnity Agreements**  
**Statement of Severance Agreements**

**Schedule of Guarantee and Indemnity Agreements**

"This organization has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation"

**Statement of Severance Agreements**

"There were no severance agreements made between the District of 100 Mile House and its non-unionized employees during the fiscal year 2019."



**Financial Information Act  
Financial Information Regulation (FIR), Schedule 1**

**Statement of Financial Information (SOFI)  
Index to FIR Schedule 1 and the Checklist**

**Page 1: Corporation Information**

**Ministry Information**

**General: Section One**

- 1(1)(a) Statement of assets and liabilities
- 1(1)(b) Operational statement
- 1(1)(c) Schedule of debts
- 1(1)(d) Schedule of guarantee and indemnity agreements
- 1(1)(e) Schedule of employee remuneration and expenses
- 1(1)(f) Schedule of suppliers of goods and services
- 1(2) [Explanatory information for reference]
- 1(3) Statements prepared on a consolidated basis or for each fund
- 1(4) & (5) Notes to the statements and schedules in section 1(1)

**Page 2: Statement of Assets & Liabilities: Section Two**

- 2 Balance sheet
- Changes in equity and surplus or deficit

**Operational Statement: Section Three**

- 3(1) Statement of Income / Statement of Revenue and Expenditures
- Statement of Changes in Financial Position
- 3(2) & (3) Omission of Statement of Changes in Financial Position, with explanation
- 3(4) Requirement for community colleges, school districts and municipalities

**Statement of Debts: Section Four**

- 4(1)(a) & 4(2) List and detail the schedule of long-term debts
- 4(1)(b) Identify debts covered by sinking funds / reserves
- 4(3) & (4) Omission of schedule, with explanation

**Page 3: Schedule of Guarantee and Indemnity Agreements: Section Five**

- 5(1) List agreements under the Guarantees and Indemnities Regulation
- 5(2) State the entities and amounts involved
- 5(3) & (4) Omission of schedule, with explanation

**Page 3 & 4: Schedule of Remuneration and Expenses: Section Six**

- 6(1) [Definitions for reference]
- 6(2)(a) List remuneration / expenses for each elected official, member of board, Cabinet appointees
- 6(2)(b) List each employee with remuneration exceeding \$75,000, plus expenses
- 6(2)(c) Consolidated total for all employees with remuneration of \$75,000 or less
- 6(2)(d) Reconcile difference in total remuneration above with operational statement
- 6(3) Exclude personal information other than as required

**Page 3 & 4: Schedule of Remuneration and Expenses: Section Six (continued)**

- 6(4) & (5) [Explanatory information for reference]
- 6(6) Report employer portion of EI and CPP as a supplier payment
- 6(7)(a) & (b) Statement of severance agreements
- 6(8) Explain an omission of statement of severance agreements
- 6(9) [Statement of severance agreements to minister – not required unless requested]

**Page 4: Schedule of Suppliers of Goods or Services: Section Seven**

- 7(1)(a) List suppliers receiving payments exceeding \$25,000
- 7(1)(b) Consolidated total of all payments of \$25,000 or less
- 7(1)(c) Reconcile difference in total above with operational statement
- 7(2)(a) [Explanatory information for reference]
- 7(2)(b) Statement of payments of grants or contributions
- 7(2)(c) [Explanatory information for reference]

**Page 5: Inactive Corporations: Section Eight**

- 8(1) Ministry to report for inactive corporations
- 8(2)(a) Contents of report – statements and schedules under section 1(1) to extent possible
- 8(2)(b) Contents of report – operational status of corporation

**Approval of Financial Information: Section Nine**

- 9(1) Approval of SOFI for corporations (other than municipalities)
- 9(2) Approval of SOFI for municipalities
- 9(3) Management report
- 9(4) Management report must explain roles and responsibilities
- 9(5) Signature approval is for all contents of the SOFI

**Access to the Financial Information: Section Ten**

- 10(1) to (3) [Explanatory information for reference]

## Financial Information Regulation, Schedule 1

### Checklist – Statement of Financial Information (SOFI)

**For the Corporation:**

Corporate Name: DISTRICT OF 100 MILE HOUSE      Contact Name: TAMMY BOULANGER  
 Fiscal Year End: 2019      Phone Number: 250-395-2434  
 Date Submitted: May 21 2020      E-mail: TBOULANGER@100MILEHOUSE.COM

**For the Ministry:**

Ministry Name: \_\_\_\_\_ Reviewer: \_\_\_\_\_  
 Date Received: \_\_\_\_\_ Deficiencies: Yes  No   
 Date Reviewed: \_\_\_\_\_ Deficiencies Addressed: Yes  No   
 Approved (SFO): \_\_\_\_\_ Further Action Taken: \_\_\_\_\_

Distribution: Legislative Library  Ministry Retention

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>General</b>					
1 (1) (a)	Statement of assets and liabilities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements
1 (1) (b)	Operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements
1 (1) (c)	Schedule of debts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements
1 (1) (d)	Schedule of guarantee and indemnity agreements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (e)	Schedule of employee remuneration and expenses	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (f)	Schedule of suppliers of goods and services	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (3)	Statements prepared on a consolidated basis or for each fund, as appropriate	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements
1 (4) 1 (5)	Notes to the financial statements for the statements and schedules listed above	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>Statement of Assets &amp; Liabilities</b>					
2	<ul style="list-style-type: none"> <li>A balance sheet prepared in accordance with GAAP or stated accounting principles / policies, and</li> <li>Show changes in equity and surplus or deficit due to operations</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements
<b>Operational Statement</b>					
3 (1)	Prepared in accordance with GAAP or stated accounting principles / policies and consists of: <ul style="list-style-type: none"> <li>a Statement of Income or Statement of Revenue and Expenditures, and</li> <li>a Statement of Changes in Financial Position</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements
3 (2) 3 (3)	<ul style="list-style-type: none"> <li>The Statement of Changes in Financial Position may be omitted if it provides no additional information</li> <li>The omission must be explained in the notes</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements
3 (4)	Community colleges, school districts, and municipalities must prepare a Statement of Changes in Financial Position for the Capital Fund	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements
<b>Schedule of Debts</b>					
4 (1) (a) 4 (2)	List each long-term debt (secured by debentures, mortgages, bonds, etc.), stating the amount outstanding, the interest rate, and the maturity date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements
4 (1) (b)	Identify debts covered by sinking funds or reserves and amounts in these accounts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements
4 (3) 4 (4)	<ul style="list-style-type: none"> <li>The schedule may be omitted if addressed under section 2 or 5 and it provides no additional information</li> <li>The omission must be explained in a note to the schedule</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>Schedule of Guarantee and Indemnity Agreements</b>					
5 (1)	List financial agreements that required government approval prior to being given (see Guarantees and Indemnities Regulation in FIA Guidance Package)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
5 (2)	State the entities involved, and the specific amount involved if known	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
5 (3) 5 (4)	<ul style="list-style-type: none"> <li>• The schedule may be omitted if addressed under section 2 or 4 and it provides no additional information</li> <li>• The omission must be explained in a note to the schedule</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Schedule of Remuneration and Expenses</b> (See Guidance Package for suggested format)					
6 (2) (a)	List separately, by name and position, the total remuneration and the total expenses for each elected official, member of the board of directors, and employee appointed by Cabinet	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (2) (b)	List alphabetically each employee whose total remuneration exceeds \$75,000 and the total expenses for each [excluding the persons listed under 6 (2) (a)]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (2) (c)	Include a consolidated total for employees whose remuneration is \$75,000 or less [excluding the persons listed under 6 (2) (a)]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (2) (d)	Reconcile or explain any difference between total remuneration in this schedule and related information in the operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (3)	Exclude personal information other than name, position, function or remuneration and expenses of employees	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>Schedule of Remuneration and Expenses</b> (See Guidance Package for suggested format)					
6 (6)	Report the employer portion of EI and CPP as a supplier payment to the Receiver General for Canada rather than as employee remuneration	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (7) (a) 6 (7) (b)	Include a statement of severance agreements providing: <ul style="list-style-type: none"> <li>• the number of severance agreements under which payment commenced in the fiscal year being reported on for non-union employees, and</li> <li>• the range of equivalent months' compensation for them</li> </ul> (see Guidance Package for suggested format)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (8)	Provide the reason for omitting a statement of severance agreements in a note to the schedule of remuneration and expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Schedule of Suppliers of Goods or Services</b> (See Guidance Package for suggested format)					
7 (1) (a)	List in alphabetical order all suppliers of goods and services who received aggregate payments exceeding \$25,000	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7 (1) (b)	Include a consolidated total of all payments to suppliers who received \$25,000 or less	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7 (1) (c)	Reconcile or explain any difference between the consolidated total and related figures in the operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7 (2) (b)	Include a statement of payments for the purposes of grants or contributions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>Inactive Corporations</b>					
8 (1)	The ministry reports for the corporation if the corporation is not operating to the extent required to produce a SOFI	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
8 (2) (a)	The ministry's report contains the statements and schedules required under section 1 (1), to the extent possible	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
8 (2) (b)	The ministry's report contains a statement of the operational status of the corporation (see Guidance Package regarding what to include)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Approval of Financial Information</b>					
9 (1)	Corporations other than municipalities – the SOFI is signed as approved by the board of directors or the governing body (see Guidance Package for example)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
9 (2)	Municipalities – the SOFI is approved by its council and by the officer assigned responsibility for financial administration (see Guidance Package for example)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 (3)	A management report is included, signed by the head and chief financial officer, or by the municipal officer assigned responsibility for financial administration (see examples in annual report at <a href="http://www.gov.bc.ca/cas/popt/">http://www.gov.bc.ca/cas/popt/</a> )	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 (4)	The management report explains the roles and responsibilities of the board of directors or governing body, audit committee, management, and the auditors	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 (5)	Signature approvals required in section 9 are for each of the statements and schedules of financial information, not just the financial statements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



**DISTRICT OF 100 MILE HOUSE**



**Bylaw No. 1368**

A bylaw to amend the District of 100 Mile House Zoning Bylaw No. 1290, 2016

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This bylaw may be cited for all purposes as ***“Zoning Amendment Bylaw No. 1368, 2020”***.

The Council of the District of 100 Mile House, in open meeting assembled, enacts as follows:

(1) That Section 8.6.12 Specific Use Regulations is amended by adding:

- c) Despite Section 8.6.12 a) a duplex is permitted on a fee simple lot for that part of Lot 2, Plan KAP91096, DLs 31 and 2139, Lillooet District, labelled Lots 2-13 on attached Schedule A, and located in the Heron Ridge Road area.

READ A FIRST AND SECOND TIME this 23<sup>rd</sup> day of June, 2020.

ADVERTISED July 2<sup>nd</sup> & July 9<sup>th</sup>, 2020.

PUBLIC HEARING held this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

READ A THIRD TIME this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

RECEIVED MINISTRY OF TRANSPORTATION AND INFRASTRUCTURE APPROVAL

this \_\_\_\_\_ day of \_\_\_\_\_ 2020. \_\_\_\_\_  
Ministry of Transportation and Infrastructure

ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Corporate Officer



**DISTRICT OF 100 MILE HOUSE**

**Bylaw No. 1369**

A bylaw to amend the District of 100 Mile House Zoning Bylaw No. 1290, 2016

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This bylaw may be cited for all purposes as ***“Zoning Amendment Bylaw No. 1369, 2020”***.

The Council of the District of 100 Mile House, in open meeting assembled, enacts as follows:

- (1) That Section 8.6.12 Specific Use Regulations is amended by deleting:
  - a) A duplex is only permitted as part of a bareland strata development; and

READ A FIRST AND SECOND TIME this 23<sup>rd</sup> day of June, 2020.

ADVERTISED July 2<sup>nd</sup> & July 9<sup>th</sup>, 2020.

PUBLIC HEARING held this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

READ A THIRD TIME this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

RECEIVED MINISTRY OF TRANSPORTATION AND INFRASTRUCTURE APPROVAL

this \_\_\_\_\_ day of \_\_\_\_\_ 2020. \_\_\_\_\_  
Ministry of Transportation and Infrastructure

ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Corporate Officer



**DISTRICT OF 100 MILE HOUSE**

**Bylaw No. 1370**

A bylaw to amend the District of 100 Mile House Zoning Bylaw No. 1290, 2016

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This bylaw may be cited for all purposes as ***“Zoning Amendment Bylaw No. 1370, 2020”***.

The Council of the District of 100 Mile House, in open meeting assembled, enacts as follows:

- (1) That Section 4.17.1 Home Occupation is amended by adding:
  - g) Personal service establishment, except for laundry and dry cleaning services.

READ A FIRST AND SECOND TIME this 23<sup>rd</sup> day of June, 2020.

ADVERTISED July 2<sup>nd</sup> & July 9<sup>th</sup>, 2020.

PUBLIC HEARING held this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

READ A THIRD TIME this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

RECEIVED MINISTRY OF TRANSPORTATION AND INFRASTRUCTURE APPROVAL

this \_\_\_\_\_ day of \_\_\_\_\_ 2020. \_\_\_\_\_  
Ministry of Transportation and Infrastructure

ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Corporate Officer



**DISTRICT OF 100 MILE HOUSE**

**Bylaw No. 1371**

A bylaw to amend the District of 100 Mile House Zoning Bylaw No. 1290, 2016

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This bylaw may be cited for all purposes as ***“Zoning Amendment Bylaw No. 1371, 2020”***.

The Council of the District of 100 Mile House, in open meeting assembled, enacts as follows:

(1) That Section 4.16 Shipping Containers be amended as follows:

a) Section 4.16.2 is amended to read:

In residential zones, one shipping container per parcel is permitted only on a temporary basis, **to a maximum of 2 years**, during active construction on the property, such construction the subject of a valid Building Permit, provided the shipping container is removed within two weeks of the completion of construction or the expiration of the permit.

b) Section 4.16.7 is deleted and replaced with the following:

Shipping containers are not to be used as habitable buildings or building components, unless professional involvement is provided.

READ A FIRST AND SECOND TIME this 23<sup>rd</sup> day of June, 2020.

ADVERTISED July 2<sup>nd</sup> & July 9<sup>th</sup>, 2020.

PUBLIC HEARING held this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

READ A THIRD TIME this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

RECEIVED MINISTRY OF TRANSPORTATION AND INFRASTRUCTURE APPROVAL

this \_\_\_\_\_ day of \_\_\_\_\_ 2020. \_\_\_\_\_  
Ministry of Transportation and Infrastructure

ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Corporate Officer

**DISTRICT OF 100 MILE HOUSE**  
**Cheque Register-Summary-Bank**

*Paid*  
*\* EFT'S*



AP5090

Page : 3

Date : Jul 06, 2020

Time : 12:29 pm

**K1**

Supplier : 079850 To ZZ9950  
 Pay Date : 01-Jun-2020 To 30-Jun-2020  
 Bank : 0099 - CASH CLEARING/SUSPENSE "BANK" To 6 - 100

Seq : Cheque No. Status : All  
 Medium : M=Manual C=Computer E=EFT-PA

Cheque #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount
<b>Bank : 4 ROYAL BANK - CURRENT ACCOUNT</b>							
03382-0001	09-Jun-2020	PENS50	PENSION CORPORATION	Cleared	215	E	7,066.26
03383-0001	25-Jun-2020	PENS50	PENSION CORPORATION	Cleared	216	E	7,067.96
03384-0001	15-Jun-2020	PETC50	PETRO CANADA	Cleared	217	E	1,427.04
03385-0001	10-Jun-2020	RECE50	RECEIVER GENERAL OF CANADA	Cleared	218	E	14,817.89
03386-0001	10-Jun-2020	RECE50	RECEIVER GENERAL OF CANADA	Cleared	219	E	1,003.41
03387-0001	25-Jun-2020	RECE50	RECEIVER GENERAL OF CANADA	Cleared	220	E	14,937.82
03388-0001	25-Jun-2020	RECE50	RECEIVER GENERAL OF CANADA	Cleared	221	E	1,852.48
03389-0001	15-Jun-2020	ROYL50	ROYAL BANK VISA	Cleared	222	E	1,003.33
03390-0001	15-Jun-2020	ROYL50	ROYAL BANK VISA	Cleared	223	E	123.14
03391-0001	15-Jun-2020	ROYL50	ROYAL BANK VISA	Cleared	224	E	592.42
03392-0001	01-Jun-2020	GRWL50	THE GREAT-WEST LIFE ASSURANCE COMPA	Cleared	225	E	6,583.90
03393-0001	01-Jun-2020	TELM50	TELUS MOBILITY CELLULAR INC	Cleared	226	E	638.18
03394-0001	16-Jun-2020	SHAW50	SHAW CABLE	Cleared	227	E	187.35
03395-0001	16-Jun-2020	SHAW50	SHAW CABLE	Cleared	228	E	192.42
03396-0001	24-Jun-2020	SHAW50	SHAW CABLE	Cleared	229	E	72.75
03397-0001	24-Jun-2020	SHAW50	SHAW CABLE	Cleared	230	E	45.87
03398-0001	10-Jun-2020	SHAW50	SHAW CABLE	Cleared	231	E	400.76
03399-0001	15-Jun-2020	TELU50	TELUS COMMUNICATIONS COMPANY	Cleared	232	E	256.46
03400-0001	25-Jun-2020	TELU50	TELUS COMMUNICATIONS COMPANY	Cleared	233	E	17.01
03401-0001	04-Jun-2020	TELU50	TELUS COMMUNICATIONS COMPANY	Cleared	234	E	775.62
03402-0001	03-Jun-2020	TELU50	TELUS COMMUNICATIONS COMPANY	Cleared	235	E	72.80

<b>Total Computer Paid :</b>	<b>609,063.38</b>	<b>Total EFT PAP :</b>	<b>87,678.32</b>	<b>Total Paid :</b>	<b>696,741.70</b>
<b>Total Manually Paid :</b>	<b>0.00</b>	<b>Total EFT File :</b>	<b>0.00</b>		

128 Total No. Of Cheque(s) ...

*Capital \$456,392.05*

**DISTRICT OF 100 MILE HOUSE**  
**Cheque Register-Summary-Bank**



AP5090

Page : 2

Date : Jul 06, 2020

Time : 12:29 pm

**K1**

Supplier : 079850 To ZZ9950  
 Pay Date : 01-Jun-2020 To 30-Jun-2020  
 Bank : 0099 - CASH CLEARING/SUSPENSE "BANK" To 6 - 100

Seq : Cheque No. Status : All  
 Medium : M=Manual C=Computer E=EFT-PA

Cheque #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount
<b>Bank : 4 ROYAL BANK - CURRENT ACCOUNT</b>							
24931	15-Jun-2020	JAYC50	JAYCO PLUMBING	Cleared	206	C	2,598.75
24932	15-Jun-2020	KALT50	KAL TIRE	Issued	206	C	502.79
24933	15-Jun-2020	LONE50	LONE BUTTE SUPPLY LTD	Cleared	206	C	433.06
24934	15-Jun-2020	LORD50	LORDCO AUTO PARTS LTD	Cleared	206	C	1,681.98
24935	15-Jun-2020	NAPA50	NAPA AUTO PARTS - 100 MILE HOUSE	Cleared	206	C	350.46
24936	15-Jun-2020	PERF50	PERFORMANCE ALL TERRAIN & RENTALS LT	Cleared	206	C	262.97
24937	15-Jun-2020	PETR50	PETERS BROS CONSTRUCTION LTD	Cleared	206	C	319,951.03
24938	15-Jun-2020	RIDG50	RIGID TRUCK & TRAILER LTD	Cleared	206	C	32.26
24939	15-Jun-2020	SAND50	SANDERS REDI-MIX LTD	Cleared	206	C	324.80
24940	15-Jun-2020	SAVE50	SAVE ON FOODS	Cleared	206	C	71.92
24941	15-Jun-2020	SCMO50	SOUTH CARIBOO MOTOR SPORTS LTD	Issued	206	C	33.24
24942	15-Jun-2020	STAM50	STAMPEDE GLASS	Cleared	206	C	1,277.63
24943	15-Jun-2020	TASC50	TASCO SUPPLIES LTD	Cleared	206	C	3,347.14
24944	15-Jun-2020	TERR50	TERRALINK HORTICULTURE INC	Cleared	206	C	1,682.55
24945	15-Jun-2020	UNIT50	UNITED CONCRETE & GRAVEL LTD	Cleared	206	C	514.93
24946	15-Jun-2020	WESK50	WESTKEY GRAPHIC COMMUNICATIONS INC	Cleared	206	C	39.20
24947	26-Jun-2020	CORI50	ICONIX WATERWORKS	Issued	207	C	548.83
24948	26-Jun-2020	ACEC50	ACE COURIER SERVICES	Issued	208	C	144.60
24949	26-Jun-2020	BARR50	BARR PLASTICS	Issued	208	C	21.93
24950	26-Jun-2020	CANL50	CANADIAN ELECTRIC VEHICLES LTD	Issued	208	C	94.08
24951	26-Jun-2020	CAPG50	CARIBOO PEAT & GRAVEL	Issued	208	C	3,701.25
24952	26-Jun-2020	CARN50	CARO ANALYTICAL SERVICES	Issued	208	C	761.25
24953	26-Jun-2020	CHUB50	CHUBB LIFE INSURANCE COMPANY OF CAN/	Issued	208	C	73.60
24954	26-Jun-2020	CINT50	CINTAS THE UNIFORM PEOPLE	Issued	208	C	298.85
24955	26-Jun-2020	COMI50	COMMISSIONAIRES BRITISH COLUMBIA	Issued	208	C	406.35
24956	26-Jun-2020	DONE50	DONEX PHARMACY & DEPARTMENT STORE	Issued	208	C	183.59
24957	26-Jun-2020	EART50	EARTHWILD CONSULTING/THE GREEN GAZE	Issued	208	C	157.50
24958	26-Jun-2020	EXCO50	PACIFIC BENDING INC	Issued	208	C	207.91
24959	26-Jun-2020	EXEE50	EXCEED ELECTRICAL ENGINEERING	Issued	208	C	47.25
24960	26-Jun-2020	FIVE50	FIVE STAR UNIFORMS	Issued	208	C	653.10
24961	26-Jun-2020	GART50	GARTH'S ELECTRIC CO LTD - INC NO. 248102	Issued	208	C	1,857.68
24962	26-Jun-2020	HERA50	HERITAGE SIGNWORKS	Issued	208	C	159.04
24963	26-Jun-2020	INTO50	INTERIOR LOCKSMITH	Issued	208	C	7.84
24964	26-Jun-2020	INTU50	INTERNATIONAL UNION OF OPERATING ENG	Issued	208	C	503.93
24965	26-Jun-2020	JUST50	JUSTICE INSTITUTE OF BC	Issued	208	C	1,165.50
24966	26-Jun-2020	MCLM50	MCLAUCHLIN, MITCHELL	Issued	208	C	200.00
24967	26-Jun-2020	MINI50	MINISTER OF FINANCE	Issued	208	C	214.85
24968	26-Jun-2020	NORM50	NORTHERN COMPUTER	Issued	208	C	3,421.90
24969	26-Jun-2020	PATE50	PATERSON SEPTIC SERVICE	Issued	208	C	157.50
24970	26-Jun-2020	PROV50	PROVINCE-WIDE COMMUNICATIONS	Issued	208	C	110.56
24971	26-Jun-2020	PURO50	PUROLATOR INC	Issued	208	C	279.96
24972	26-Jun-2020	SMIT50	SMITTY'S JANITORIAL SERVICES (1993)	Issued	208	C	2,016.00
24973	26-Jun-2020	STEV50	STEVE WRIGHT	Issued	208	C	4,437.65
24974	26-Jun-2020	THCH50	THE CHARTREUSE MOOSE	Issued	208	C	601.66
24975	26-Jun-2020	TRUE50	TRUE CONSULTING GROUP	Issued	208	C	6,563.35
24976	26-Jun-2020	WILO50	WILLIAM LOVE	Cleared	208	C	283.50
24977	26-Jun-2020	YELL50	YELLOWHEAD LINE PAINTING	Issued	208	C	27,932.10
03376-0001	25-Jun-2020	BCHY50	BC HYDRO & POWER AUTHORITY	Cleared	209	E	11,653.16
03377-0001	19-Jun-2020	FORT50	FORTIS BC - NATURAL GAS	Cleared	210	E	309.62
03378-0001	19-Jun-2020	FORT50	FORTIS BC - NATURAL GAS	Cleared	211	E	28.75
03379-0001	23-Jun-2020	FRCO50	FOUR RIVERS CO-OPERATIVE	Cleared	212	E	2,824.79
03380-0001	11-Jun-2020	MINI50	MINISTER OF FINANCE	Cleared	213	E	13,058.07
03381-0001	03-Jun-2020	LIFW50	MORNEAU SHEPELL	Cleared	214	E	669.06

## DISTRICT OF 100 MILE HOUSE

## Cheque Register-Summary-Bank



AP5090

Page : 1

Date : Jul 06, 2020

Time : 12:29 pm

K1

Supplier : 079850 To ZZ9950  
 Pay Date : 01-Jun-2020 To 30-Jun-2020  
 Bank : 0099 - CASH CLEARING/SUSPENSE "BANK" To 6 - 10C

Seq : Cheque No. Status : All  
 Medium : M=Manual C=Computer E=EFT-PA

Cheque #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount
24867	29-May-2020	MINI50	MINISTER OF FINANCE	Cancelled	203	C	-869.96
24878	05-Jun-2020	ACEC50	ACE COURIER SERVICES	Cleared	201	C	170.72
24879	05-Jun-2020	BLAK50	BLACK PRESS GROUP LTD	Cleared	201	C	1,231.24
24880	05-Jun-2020	BREE50	BREE CONTRACTING LTD	Cleared	201	C	35,801.96 *
24881	05-Jun-2020	CAGE50	CARIBOO GEOGRAPHIC SYSTEMS	Cleared	201	C	848.24
24882	05-Jun-2020	CARN50	CARO ANALYTICAL SERVICES	Cleared	201	C	126.00
24883	05-Jun-2020	CARO50	CARIBOO RADIO	Cleared	201	C	420.00
24884	05-Jun-2020	COMI50	COMMISSIONAIRES BRITISH COLUMBIA	Cleared	201	C	1,083.60
24885	05-Jun-2020	DWBF50	DWB CONSULTING SERVICES LTD	Cleared	201	C	785.32
24886	05-Jun-2020	FREE50	FREELINE SIGNS & GRAPHICS	Cleared	201	C	112.00
24887	05-Jun-2020	GART50	GARTH'S ELECTRIC CO LTD - INC NO. 248102	Cleared	201	C	110.25
24888	05-Jun-2020	NORI50	NORTHERN LIGHTS KENNELS	Cleared	201	C	200.00
24889	05-Jun-2020	NORM50	NORTHERN COMPUTER	Cleared	201	C	32,313.77
24890	05-Jun-2020	NORW50	NORTH-WESTERN SPRINTER GLASS INC.	Cleared	201	C	1,390.66
24891	05-Jun-2020	PATE50	PATERSON SEPTIC SERVICE	Cleared	201	C	472.50
24892	05-Jun-2020	REID001	REITOR, DAVID	Cleared	201	C	44.78
24893	05-Jun-2020	TRUE50	TRUE CONSULTING GROUP	Cleared	201	C	12,695.04 *
24894	05-Jun-2020	ULIN50	ULINE CANADA CORPORATION	Cleared	201	C	985.32
24895	05-Jun-2020	VIST50	VISTA RADIO LTD	Issued	201	C	1,092.00
24896	05-Jun-2020	WESK50	WESTKEY GRAPHIC COMMUNICATIONS INC	Cleared	201	C	1,225.81
24897	05-Jun-2020	ABCC50	ABC COMMUNICATIONS LTD	Cleared	202	C	15.75
24898	05-Jun-2020	CAN250	CANADIAN 2 FOR 1 PIZZA	Cleared	202	C	174.81
24899	05-Jun-2020	CARO50	CARIBOO RADIO	Cleared	202	C	210.00
24900	05-Jun-2020	CINT50	CINTAS THE UNIFORM PEOPLE	Cleared	202	C	112.66
24901	05-Jun-2020	GRAY50	TELUS CUSTOM SECURITY SYSTEMS	Cleared	202	C	193.99
24902	05-Jun-2020	NORM50	NORTHERN COMPUTER	Cleared	202	C	1,590.54
24903	05-Jun-2020	TERI50	TERRAIN TECHNICAL SERVICES	Cleared	202	C	1,877.82 *
24904	05-Jun-2020	VANH50	VAN HOUTTE COFFEE SERVICES INC	Issued	202	C	74.43
24905	15-Jun-2020	ACEC50	ACE COURIER SERVICES	Cleared	205	C	49.54
24906	15-Jun-2020	ALBE50	ALBERTA FIRE CHIEFS ASSOCIATION	Issued	205	C	106.13
24907	15-Jun-2020	BOUT50	BOULANGER, TAMMY	Cleared	205	C	50.00
24908	15-Jun-2020	CAMP50	CAMPSALL, PATRICK MICHEL	Cleared	205	C	65.00
24909	15-Jun-2020	CARN50	CARO ANALYTICAL SERVICES	Cleared	205	C	252.00
24910	15-Jun-2020	CINT50	CINTAS THE UNIFORM PEOPLE	Cleared	205	C	212.18
24911	15-Jun-2020	EXEE50	EXCEED ELECTRICAL ENGINEERING	Cleared	205	C	324.39
24912	15-Jun-2020	HERA50	HERITAGE SIGNWORKS	Cleared	205	C	477.12
24913	15-Jun-2020	HORS50	HORSE LAKE GARDEN CENTER	Cleared	205	C	14,692.75
24914	15-Jun-2020	INNO50	INNOV8 DIGITAL SOLUTIONS	Cleared	205	C	447.53
24915	15-Jun-2020	INTR50	INTER-MTN TESTING LTD	Cleared	205	C	1,701.00
24916	15-Jun-2020	INTU50	INTERNATIONAL UNION OF OPERATING ENG	Issued	205	C	479.88
24917	15-Jun-2020	NORM50	NORTHERN COMPUTER	Cleared	205	C	715.66
24918	15-Jun-2020	PARJ50	PARKER, JOHN	Cleared	205	C	190.39
24919	15-Jun-2020	PURO50	PUROLATOR INC	Cleared	205	C	110.09
24920	15-Jun-2020	TODB50	TODD, BARRY	Cleared	205	C	50.00
24921	15-Jun-2020	VIST50	VISTA RADIO LTD	Cleared	205	C	210.00
24922	15-Jun-2020	BCTR50	BC TRANSIT	Cleared	206	C	17,227.29
24923	15-Jun-2020	BOUT50	BOULANGER, TAMMY	Cleared	206	C	50.00
24924	15-Jun-2020	BREE50	BREE CONTRACTING LTD	Cleared	206	C	51,570.75 *
24925	15-Jun-2020	BURG50	BURGESS PLUMBING HEATING & ELECTRIC/	Cleared	206	C	24,852.87
24926	15-Jun-2020	CENT50	CENTRAL CARIBOO DISPOSAL SERVICES LT	Cleared	206	C	7,050.70
24927	15-Jun-2020	CENU50	CENTURY HARDWARE LTD	Cleared	206	C	56.41
24928	15-Jun-2020	GART50	GARTH'S ELECTRIC CO LTD - INC NO. 248102	Cleared	206	C	2,649.90
24929	15-Jun-2020	GOPH50	0880872 BC LTD	Cleared	206	C	67.20
24930	15-Jun-2020	GRIN50	GRINYER BUSINESS EQUIPMENT LTD	Cleared	206	C	597.53