



A.	<p><u>CALL TO ORDER</u></p> <p>Mayor to call the regular meeting to order at 7:00 PM</p> <p>Acknowledgement that this meeting is being held on the Traditional Territory of the Secwepemc People.</p> <p>As per Ministerial Order from the Minister of Public Safety and Solicitor General</p> <p>That members of the public are not permitted to physically attend the May 11th, 2021 meeting of the District of 100 Mile House due to the COVID-19 pandemic. As per Ministerial Order from the Minister of Public Safety and Solicitor General the District cannot, at this time, ensure the safety of staff, Council members, and members of the public in such circumstances. Despite this, for the purposes of Division 3 of Part 4 of the Community Charter, the meeting is not to be considered closed to the public.</p> <p>Openness, transparency, accessibility, and accountability, in respect of this meeting, will be achieved by the open publishing of the minutes.</p>
B.	<u>APPROVAL OF AGENDA:</u>
	<p>B1</p> <p>BE IT RESOLVED THAT the May11th, 2021 Regular Council agenda <u>be approved.</u></p>
C.	<u>INTRODUCTION OF LATE ITEMS AND FROM COMMITTEE OF THE WHOLE:</u>

D.	<u>DELEGATIONS:</u>
PMT Audit Presentation	<p>D1</p> <p>PMT Accountants will appear before Council to present the 2020 Audited Financial Statements.</p> <hr/> <p>BE IT RESOLVED THAT the District of 100 Mile House 2020 Audited Financial Statements be approved as presented.</p>
E.	<u>MINUTES:</u>
Committee of the Whole – April 13th, 2021	<p>E1</p> <p>BE IT RESOLVED THAT the minutes of the Committee of the Whole meeting of April 13th, 2021 <u>be adopted</u>.</p>
Regular Council – April 13th, 2021	<p>E2</p> <p>BE IT RESOLVED THAT the minutes of the Regular Council meeting of April 13th, 2021 <u>be adopted</u>.</p>
F.	<u>UNFINISHED BUSINESS:</u>
G.	<u>MAYOR’S REPORT:</u>
H.	<u>CORRESPONDENCE:</u>
Commissionaires Report – April 2021	<p>H1</p> <p>BE IT RESOLVED THAT the By-Law Officer report for the period of April 1st to 30th 2021 <u>be received</u>.</p>

I.	<u>STAFF REPORTS:</u>
South Cariboo Housing Needs Assessment RFP	<p>I1</p> <p>BE IT RESOLVED THAT the report from Administration dated April 28th, 2021 regarding the South Cariboo Housing Needs Assessment RFP be received; and further</p> <p>BE IT RESOLVED THAT the proposal to prepare the South Cariboo Housing Needs Assessment be awarded to Calibrate Assessments Ltd. for the stated price of \$ 76,550 plus applicable taxes.</p>
South Cariboo Housing Needs Assessment Steering Committee Appointments	<p>I2</p> <p>BE IT RESOLVED THAT the report from Administration dated April 29th, 2021 regarding the South Cariboo Housing Needs Assessment Steering Committee Appointments be approved; and further,</p> <p>BE IT RESOLVED THAT District of 100 Mile House Council appointments are as follows:</p> <p>Council: Ralph Fossum (Chairperson) Staff: Joanne Doddridge, Dir. Ec Dev/Planning</p>
BC Transit Operating Agreement	<p>I3</p> <p>BE IT RESOLVED THAT the Council of the District of 100 Mile House hereby authorizes Administration to execute the Annual Operating Agreement between the District and BC Transit.</p>
2020 Annual Report	<p>I4</p> <p>BE IT RESOLVED THAT the 2020 Annual Report be received and made available for public inspection.</p>
Statement of Financial Information	<p>I5</p> <p>BE IT RESOLVED THAT the statement of Financial Information of the fiscal year ending 2020 be approved and authorized for signature.</p>

J.	<u>BYLAWS:</u>
2021 Tax Rates Bylaw #1378-2021	J1 BE IT RESOLVED THAT District of 100 Mile House " <u>Tax Rates Bylaw No. 1378-2021</u> " be read a first, second and third time this 11 th day of May 2021.
2021 Tax Rates Bylaw #1378-2021	J2 BE IT RESOLVED THAT District of 100 Mile House " <u>Tax Rates Bylaw No. 1378-2021</u> " be adopted this 11 th day of May 2021.
Animal Control and Pound Operation Amendment Bylaw #1376-2021	J3 BE IT RESOLVED THAT District of 100 Mile House " <u>Animal Control and Pound Operation Amendment Bylaw #1376-2021</u> " be read a first, second and third time this 11 th day of May 2021
Solid Waste and Recyclables Regulation Bylaw Amendment # 1380-2021	J4 BE IT RESOLVED THAT the memo from Administration dated May 5th, 2021 regarding Solid Waste and Recyclables Regulation Bylaw 1380-2021 be received and further BE IT RESOLVED THAT District of 100 Mile House " <u>Solid Waste and Recyclables Regulation Bylaw 1380-2021</u> " be read a first, second and third time this 11 th day of May 2021
Establishment of Covid-19 Safe Restart Reserve Bylaw No. 1381-2021	J5 BE IT RESOLVED THAT the District of 100 Mile House Establishment of " <u>Covid-19 Safe Restart Reserve Bylaw No. 1381-2021</u> " be read a first, second and third time this 11 th day of May 2021.

K.	<u>VOUCHERS</u>
Paid Vouchers (April) #25842 to #25953 & EFTs	K1 BE IT RESOLVED THAT the paid manual vouchers #25842 to #25953 and EFT's totaling \$ 226,413.73 <u>be received</u> .
L.	<u>OTHER BUSINESS:</u>
M.	<u>QUESTION PERIOD:</u>
N.	<u>ADJOURNMENT</u> BE IT RESOLVED THAT this May 11 th , 2021 meeting of Council be adjourned: Time:



May 11, 2021

District of 100 Mile House
PO Box 340
100 Mile House BC V0K 2E0

Attention: Mayor and Council

Dear Sirs / Madam:

This letter has been prepared to assist you with your review of the financial statements of District of 100 Mile House for the year ending December 31, 2020. We look forward to meeting with you and discussing the matters outlined below.

Audit Status

We have completed the audit of the financial statements, with the exception of the following items:

1. Receipt of a signed representation letter by management;
2. Obtaining evidence of management and council's approval of the financial statements by signing the attached Management Responsibility for Financial Reporting
3. Completing our discussions with the Mayor and Council.

Once these items have been completed, we will date and sign our auditor's report.

Significant Matters Arising

Other Matters

We have not identified any other significant matters that we wish to bring to your attention at this time.

Comments on Accounting Practices

Accounting Policies

The significant accounting policies used by the entity are outlined in Note 1 to the financial statements.

- a. There were no significant changes in accounting policies
- b. We did not identify any alternative accounting policies that would have been more appropriate in the circumstances
- c. We did not identify any significant accounting policies in controversial or emerging areas.

Significant Accounting Estimates

The following significant estimates/judgments are contained in the financial statements:

- a. *Deferred revenue*

Comments on Accounting Practices - Significant Accounting Estimates (continued)

b. *Book value of capital assets*

c. *Accrued liabilities;*

Based on audit work performed, we are satisfied with the estimates made by management.

Significant Financial Statement Disclosures

We did not identify any financial statement disclosures that are particularly significant, sensitive or require significant judgments, that we believe should be specifically drawn to your attention.

Uncorrected Misstatements

We accumulated uncorrected misstatements that we identified during our audit and communicated them to management. We then requested that management correct these misstatements. All uncorrected misstatements for the current period have been corrected with the exception of the following:

#	Nature of uncorrected misstatement	Effect on the financial statements	Management's reason for not correcting
1	<i>Interest receivable</i>	<i>Increases assets and surplus</i>	<i>Not considered material</i>
2	<i>Project expenses and revenue recognition</i>	<i>Increases assets or decreases liabilities and offsets equity</i>	<i>Not considered material</i>

Uncorrected misstatements from prior year financial statements are outlined below:

#	Nature of uncorrected misstatement	Effect on the financial statements	Management's reason for not correcting
1	<i>Interest receivable</i>	<i>Increases assets and surplus</i>	<i>Not considered material</i>
2	<i>Cost of computers disposed were not removed from asset list</i>	<i>Decreases assets and equity</i>	<i>Not considered material</i>

We have discussed these uncorrected misstatements and the implications of not correcting them in relation to both the current and future financial statements with management.

Written Representations

In a separate communication, called the client representation letter, we have requested a number of written representations from management in respect to their responsibility for the preparation of the financial statements in accordance with Canadian generally accepted accounting principles.

Other Audit Matters of Governance Interest

We did not identify any other matters to bring to your attention at this time.

We would like to thank management and staff for the assistance they provided to us during the audit.

We hope the information in this audit findings letter will be useful. We would be pleased to discuss them with you and respond to any questions you may have.



CHARTERED PROFESSIONAL ACCOUNTANTS LLP

This letter was prepared for the sole use of those charged with governance of the District of 100 Mile House to carry out and discharge their responsibilities. The content should not be disclosed to any third party without our prior written consent, and we assume no responsibility to any other person.

Yours truly,

PMT CHARTERED PROFESSIONAL ACCOUNTANTS LLP

Keith L. Greenhalgh, CPA, CA

Encl.

DISTRICT OF 100 MILE HOUSE
Consolidated Financial Statements
Year Ended December 31, 2020

DISTRICT OF 100 MILE HOUSE
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Year Ended December 31, 2020

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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



INDEPENDENT AUDITOR'S REPORT

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 District of 100 Mile House (the "District"), which comprise the consolidated statement of financial position as at December 31, 2020, 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, 2020, 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)



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.

DISTRICT OF 100 MILE HOUSE
Consolidated Statement of Financial Position
Year Ended December 31, 2020

	2020	2019
Financial Assets		
Cash and short term investments (Note 3)	\$ 14,941,418	\$ 13,607,758
Accounts receivable (Note 4)	2,462,236	1,147,163
Investment in 100 Mile Development Corporation (Note 5)	1,156,905	544,477
MFA deposits (Note 7)	8,190	20,941
Other assets	-	8,116
	<u>18,568,749</u>	<u>15,328,455</u>
Financial Liabilities		
Accounts payable and accrued liabilities (Note 8)	597,209	696,700
Deferred revenue (Note 9)	1,939,446	1,435,802
Development cost charges (Note 9)	430,758	389,555
MFA debt reserve (Note 7)	8,190	20,941
Long term debt (Note 10)	49,656	77,230
Other liabilities	752	-
	<u>3,026,011</u>	<u>2,620,228</u>
Net Financial Assets	<u>15,542,738</u>	<u>12,708,227</u>
Non-Financial Assets		
Tangible capital assets (Note 11)	36,033,594	35,763,668
Supply inventory	74,554	75,128
Prepays	47,100	43,141
	<u>36,155,248</u>	<u>35,881,937</u>
	<u>51,697,986</u>	<u>48,590,164</u>
Represented by		
Operating fund (Note 15)	3,658,985	7,179,440
Statutory reserves (Note 15)	12,083,660	11,914,045
Equity in tangible capital assets (Note 16)	35,955,341	29,496,679
Accumulated surplus	<u>\$ 51,697,986</u>	<u>\$ 48,590,164</u>

Contingent liabilities and commitments (Note 18)

DISTRICT OF 100 MILE HOUSE
Consolidated Statement of Financial Activities
Year Ended December 31, 2020

	Budget (Unaudited) (Note 21) 2020	2020	2019
Revenue			
Property taxation & grants in lieu (Note 12)	\$ 3,135,200	\$ 3,142,830	\$ 3,072,768
Government transfers (Note 13)	8,142,375	2,079,918	2,583,600
Sale of services (Note 14)	1,087,225	1,404,708	1,474,865
Other revenue	206,955	267,311	1,668,899
Investment income	80,000	148,669	288,672
Earnings of 100 Mile Development Corporation (Note 5)	-	1,612,428	735,827
Development cost charges	4,090	-	-
Gain on disposal of assets	-	3,474	1,055
	<u>12,655,845</u>	<u>8,659,338</u>	<u>9,825,686</u>
Direct costs			
General government	984,215	860,428	806,355
Protective services	859,855	768,345	774,648
Solid waste management and recycling	88,585	108,774	129,164
Public health	31,220	25,592	29,142
Planning and development	563,980	588,555	418,669
Transportation	2,017,315	1,832,776	1,872,890
Parks, recreation and culture	295,670	166,597	194,629
Water services	635,620	670,647	528,817
Sewer services	546,780	497,664	512,575
Debt financing	12,640	12,637	1,275,179
Loss from sale/write down of tangible capital assets	-	19,501	-
	<u>6,035,880</u>	<u>5,551,516</u>	<u>6,542,068</u>
Annual surplus	6,619,965	3,107,822	3,283,618
Accumulated surplus, beginning of year	48,590,164	48,590,164	45,306,546
Accumulated surplus, end of year	<u>\$ 55,210,129</u>	<u>\$ 51,697,986</u>	<u>\$ 48,590,164</u>

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, 2020

	Budget (Unaudited) 2020	2020	2019
Annual surplus	\$ -	\$ 3,107,822	\$ 3,283,618
Acquisition of tangible capital assets	-	(7,926,064)	(3,371,108)
Amortization	1,203,415	1,461,608	1,231,439
Loss on disposal of tangible capital assets	-	19,501	-
Gain on disposal of tangible capital assets	-	(3,474)	(1,055)
Proceeds on disposal of tangible capital assets	-	36,842	58,016
	1,203,415	(6,411,587)	(2,082,708)
	1,203,415	(3,303,765)	1,200,910
Acquisition of supply inventory	-	(74,554)	(75,128)
Acquisition of prepaid expenses	-	(47,100)	(43,141)
Consumption of inventories of supplies	-	75,128	73,783
Use of prepaid expenses	-	43,141	41,927
Net change in work-in-progress	-	6,141,661	1,172,165
	-	6,138,276	1,169,606
	1,203,415	2,834,511	2,370,516
Net financial assets, beginning of year	12,708,227	12,708,227	10,337,711
Net financial assets, end of year	\$ 13,911,642	\$ 15,542,738	\$ 12,708,227

The accompanying notes are an integral part of this statement

DISTRICT OF 100 MILE HOUSE
Consolidated Statement of Cash Flow
Year Ended December 31, 2020

	2020	2019
Operating activities		
Annual surplus	\$ 3,107,822	\$ 3,283,618
Items not affecting cash:		
Amortization	1,461,608	1,231,439
Gain on disposal of assets	(3,474)	(1,055)
Loss from sale/write down of tangible capital assets	19,501	-
Earnings of 100 Mile Development Corporation	(1,612,428)	(735,827)
	<u>2,973,029</u>	<u>3,778,175</u>
Changes in non-cash working capital:		
Accounts receivable	(1,315,073)	(405,065)
Supply inventory	574	(1,345)
Accounts payable and accrued liabilities	(99,492)	(64,099)
Deferred revenue	544,847	403,891
Prepays	(3,959)	(1,214)
Other liabilities	8,868	(10,040)
	<u>(864,235)</u>	<u>(77,872)</u>
Cash flow from operating activities	<u>2,108,794</u>	<u>3,700,303</u>
Investing and capital activity		
Acquisition of tangible capital assets and work in progress	(1,784,402)	(2,198,941)
Proceeds on disposal of tangible capital assets	36,842	58,016
Dividend paid from 100 Mile Development Corporation	1,000,000	500,000
Cash flow used by investing and capital activity	<u>(747,560)</u>	<u>(1,640,925)</u>
Financing activity		
Debt repayment	<u>(27,574)</u>	<u>(1,319,522)</u>
Increase in cash flow	1,333,660	739,856
Cash - beginning of year	<u>13,607,758</u>	<u>12,867,902</u>
Cash - end of year	<u>\$ 14,941,418</u>	<u>\$ 13,607,758</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, 2020

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 including 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, 2020

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 (the "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, 2020

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

Leased assets 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 21, 2020. 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, 2020

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, 2020.

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

	2020	2019
Bank	\$ 14,482,683	\$ 13,156,930
Short Term Investments	458,735	450,828
	\$ 14,941,418	\$ 13,607,758

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

4. Accounts Receivable

	2020	2019
Property Taxes and Utilities	\$ 322,021	\$ 307,672
Other Governments	110,906	59,665
100 Mile Development Corporation	1,014,060	3,003
Trade and Other	1,015,249	776,823
Less Allowance for Doubtful Accounts	-	-
Total Accounts Receivable	\$ 2,462,236	\$ 1,147,163

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2020

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.

	<u>2020</u>		<u>2019</u>	
100 Mile Development Corporation 100 Class A Shares (100%)	\$	100	\$	100
Opening retained earnings		544,477		308,551
Net income for the year		1,612,428		735,827
Dividend		1,000,000		500,000
Closing Retained Earnings	\$	1,156,805	\$	544,377
Investment in the Corporation	\$	1,156,905	\$	544,477

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

<u>Financial Position</u>	<u>2020</u>		<u>2019</u>	
Assets:				
Current		2,217,566		605,152
Tangible Capital Assets		981		1,287
Total Assets	\$	2,218,547	\$	606,439
Liabilities:				
Accounts payable		47,582		58,959
District of 100 Mile House		1,014,060		3,003
Total Liabilities	\$	1,061,642	\$	61,962
Equity:				
Share Capital		100		100
Retained Earnings		1,156,805		544,377
Total Equity	\$	1,156,905	\$	544,477
Total Liabilities and Equity	\$	2,218,547	\$	606,439
Operations:				
Revenue		2,566,566		1,376,009
Expenses		954,138		640,182
Net Income	\$	1,612,428	\$	735,827
Dividend		1,000,000		500,000
Change In Equity	\$	612,428	\$	235,827

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2020

6. Related party transactions

During the year, the District provided operational funding of \$75,000 (2019 - \$75,000) and Covid funding of \$35,512 (2019 - \$0) to the 100 Mile Development Corporation, a wholly owned subsidiary. The District also charged rent of \$17,985 (2019 - \$17,985) to the 100 Mile Development Corporation for the Visitor Information Center and \$10,000 (2019 - \$0) for the website.

The District and the Cariboo Regional District signed a 3-year agreement commencing January 1, 2020 to support the operation of the Martin Exeter Hall Complex through the District up to a maximum of \$60,000 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 \$1,000,000 (2019 - \$500,000) to the District on December 15, 2020, which was paid on January 11, 2021.

Included in accounts receivable on December 31, 2020 is \$1,014,060 (2019 - \$3,003) due from the 100 Mile Development Corporation. Included in accounts payable on December 31, 2020 is \$35,912 (2019 - \$2,094) 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:

	2020	2019
Cash Deposits	\$ 2,933	\$ 7,464
Demand Notes	5,257	13,477
	\$ 8,190	\$ 20,941

8. Accounts Payable & Accrued Liabilities

	2020	2019
Other Government	\$ 38	\$ 356
Accrued Wages & Benefits	76,327	85,969
Trade & Other	520,844	610,375
	\$ 597,209	\$ 696,700

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2020

9. Deferred Revenue

	2020		2019
Federal Gas Tax Funds	\$ 1,379,286	\$	1,232,651
Prepaid taxes	131,299		125,779
Miscellaneous	428,861		77,372
Total Deferred Revenue	<u>1,939,446</u>		<u>1,435,802</u>
Development Cost Charges	430,758		389,555
Total Deferred Revenue & Development Cost Charges	<u>\$ 2,370,204</u>	<u>\$</u>	<u>1,825,357</u>

Balance, beginning of year:

	2020		2019
Development Cost Charges – sewer utility fund	\$ 130,136	\$	127,042
Development Cost Charges – water utility fund	198,354		192,028
Development Cost Charges – drainage utility fund	14,183		13,829
Development Cost Charges – roads utility fund	46,882		34,562
Federal Gas Tax Funds	1,232,651		944,354
Prepaid taxes	125,779		107,273
Capital projects	-		-
Miscellaneous	77,372		2,376
	<u>1,825,357</u>		<u>1,421,464</u>
Add:			
Gas Tax Agreement funds received	138,507		276,929
Interest income restricted for projects	14,017		20,212
Development Cost Charges	35,315		13,251
Capital projects	87,500		-
Other amounts received	552,199		202,379
Total contributions	<u>827,538</u>		<u>512,770</u>
Less: Amount spent on projects and recorded as revenue	282,691		108,878
Closing balance of unspent funds	<u>\$ 2,370,204</u>	<u>\$</u>	<u>1,825,357</u>

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, 2020

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 and the Sewer Revenue Fund is \$16,855 (2019 - \$59,557).

	Balance Beginning of Year	Additions	Principal Amount	Actuarial Adjustment	Balance End of Year
General Fund					
MFA Issue 73	16,602	-	7,359	9,243	-
Sewer Fund					
MFA Issue 85	60,628	-	5,278	5,694	49,656
Total	\$ 77,230	\$ -	\$ 12,637	\$ 14,937	\$ 49,656

MFA 85 Maturity Date 2024 Interest Rate 4.575%

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

	2021	2022	2023	2024	2025
General Fund	-	-	-	-	-
Water Fund	-	-	-	-	-
Sewer Fund	5,278	5,278	5,278	5,278	-
	\$ 5,278	\$ 5,278	\$ 5,278	\$ 5,278	\$ -

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2020

11. Tangible Capital Assets

2020	Land	Buildings	Vehicles, Furniture & Equipment					Recreation Facilities	Water	Sewer	Assets Under Construction		Total
			Transportation	Equipment	Transportation	Facilities	Water				Sewer	Construction	
Cost													
Balance, beginning of year	\$ 1,916,301	\$ 3,399,886	\$ 4,582,766	\$ 23,521,135	\$ 2,120,823	\$ 9,794,198	\$ 8,004,607	\$ 6,398,706	\$ 59,738,423				
Add: Acquisitions	-	-	814,873	559,084	-	6,518,009	34,097	497,376	8,423,440				
Less: Disposals/ WIP allocation	-	-	351,135	-	-	-	-	6,639,037	6,990,172				
Less: Writedowns	-	-	-	-	-	-	-	-	-				
Balance, end of year	\$ 1,916,301	\$ 3,399,886	\$ 5,046,504	\$ 24,080,220	\$ 2,120,823	\$ 16,312,207	\$ 8,038,704	\$ 257,045	\$ 61,171,691				
Accumulated amortization													
Balance, beginning of year	\$ -	\$ 2,330,259	\$ 2,748,773	\$ 9,979,328	\$ 848,550	\$ 4,256,001	\$ 3,811,844	\$ -	\$ 23,974,755				
Add: Amortization	-	77,723	243,833	551,945	79,942	339,762	168,403	-	1,461,608				
Less: Disposals	-	-	298,266	-	-	-	-	-	298,266				
Balance, end of year	\$ -	\$ 2,407,982	\$ 2,694,340	\$ 10,531,273	\$ 928,492	\$ 4,595,763	\$ 3,980,247	\$ -	\$ 25,138,097				
Net book value, end of year	\$ 1,916,301	\$ 991,904	\$ 2,352,164	\$ 13,548,947	\$ 1,192,331	\$ 11,716,444	\$ 4,058,457	\$ 257,045	\$ 36,033,594				
2019													
Cost													
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	-	-	-	-	-	-	-	-	-				
Balance, end of year	\$ 1,916,301	\$ 3,399,886	\$ 4,582,766	\$ 23,521,135	\$ 2,120,823	\$ 9,794,198	\$ 8,004,607	\$ 6,398,706	\$ 59,738,423				
Accumulated amortization													
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				
Balance, end of year	\$ -	\$ 2,330,259	\$ 2,748,773	\$ 9,979,328	\$ 848,550	\$ 4,256,001	\$ 3,811,844	\$ -	\$ 23,974,755				
Net book value, end of year	\$ 1,916,301	\$ 1,069,627	\$ 1,833,993	\$ 13,541,807	\$ 1,272,273	\$ 5,538,197	\$ 4,192,763	\$ 6,398,706	\$ 35,763,668				

- a) Contributed tangible capital asset
The value of contributed tangible capital assets during the year was nil (2019 - nil)
- b) Write-down of tangible capital assets
The write-down of tangible capital assets during the year was \$500 (2019 - nil)
- c) Capital leases
In the current year there are no capital leases included in tangible capital assets.

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2020

12. Property Taxation and Grants in Lieu

Taxes Collected	2020		2019	
Property taxes	\$	4,878,047	\$	5,055,424
Special assessments		183,880		171,814
1% Utility tax		91,537		90,751
Grants In Lieu of taxes		92,928		81,529
Penalties and interest on taxes		17,132		15,370
	\$	5,263,524	\$	5,414,888
Less transfers to other governments				
School District		858,084		1,119,357
Regional District		712,258		687,130
Regional Hospital District		356,671		352,732
Joint Boards & Commissions		33,088		31,801
Other		160,593		151,100
	\$	2,120,694	\$	2,342,120
Net Taxes available for municipal purposes	\$	3,142,830	\$	3,072,768

13. Government Transfers

<u>Provincial grants</u>	2020		2019	
Union of BC Municipalities Well Upgrade	\$	164,159	\$	713,341
Clean Water and Wastewater Fund Upgrade		-		925,456
Covid-19 Safe Restart (<i>schedule 1</i>)		752,000		-
Community Transition Capacity project		10,300		-
Community Support Grant		36,682		-
Ministry of Forests – Forestry Employment Program		32,576		-
Labour Market Partnership		38,587		-
Other		121,598		118,481
Small Community Protection		386,266		379,566
<u>Federal grants</u>				
Canada Summer Jobs		16,347		-
<u>Regional & other grants</u>				
Cariboo Regional District		398,528		441,756
NDI Trust		58,679		5,000
UBCM		38,607		-
Forest Enhancement Society		25,589		-
	\$	2,079,918	\$	2,583,600

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2020

14. Sales of Services

	2020	2019
Water user rates	\$ 505,348	\$ 486,091
Sewer user rates	416,455	401,676
Garbage/Recycling	24,976	24,929
Timber sales	310,994	410,312
Other	146,935	151,857
	\$ 1,404,708	\$ 1,474,865

15. Accumulated Surplus

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

Surplus	2020	2019
General operating fund	\$ 2,755,326	\$ 5,783,851
Sewer operating fund	424,603	372,105
Water operating fund	479,056	1,023,484
Operating fund surplus	\$ 3,658,985	\$ 7,179,440

Reserves	2020	2019
Municipal infrastructure	\$ 3,473,854	\$ 3,740,633
Utility infrastructure	2,302,532	2,998,053
Parkland	6,069	6,010
Machinery & Equipment	1,766,334	2,392,314
Covid-19 (schedule 1)	531,863	-
Woodlot	360,663	134,690
Community Forest	3,642,345	2,642,345
Total reserves	\$12,083,660	\$11,914,045

- a) Included in the General Operating Fund are internally restricted funds of \$100,000 (2019 - \$100,000) for the purposes of planning.
- b) Included in the General Operating Fund are internally restricted funds of \$56,289 (2019 - \$41,596) to be used to fund Interior Health Transit expense.

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2020

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:

	2020	2019
Equity in TCA, beginning of year	\$ 29,496,679	\$ 26,094,450
Add: Capital acquisitions	7,926,064	3,371,108
Debt principal repayment	12,637	1,275,179
Actuarial adjustment	14,937	44,343
Less: Proceeds from the issue of debt	-	-
Disposition at NBV less loss on disposal	33,368	56,962
Amortization	1,461,608	1,231,439
Equity in TCA, end of year	\$ 35,955,341	\$ 29,496,679

17. Expenses by Object

	2020	2019
Goods and services	\$ 2,118,426	\$ 2,046,583
Salary, wages and benefits	1,921,186	1,925,308
Amortization	1,461,608	1,231,439
Interest and finance charges	18,158	63,559
Debenture debt payments	12,637	1,275,179
Loss from sale/write down of tangible capital assets	19,501	-
	\$ 5,551,516	\$ 6,542,068

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, 2019, the Plan has about 213,000 active members and approximately 106,000 retired members. Active members include approximately 41,000 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, 2020

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 \$100,028 (2019 - \$91,045) for employer contributions while employees contributed \$85,874 (2019 - \$78,026) to the Plan in fiscal 2020.

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) Potential Litigation

From time to time the District is brought forth as defendant in various lawsuits. The District reviews its exposure to any potential litigation for which it would not be covered by insurance and assesses whether a successful claim against would materially affect the financial statements. The District is currently not aware of any claims brought against it that if not defended successfully would result in a material change to the financial statements of the District.

d) Municipal Insurance Association

The District is a participant in the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible the District, along with the other participants, would be required to contribute towards the deficit.

e) B.C. Active Transportation Infrastructure Grant – Cariboo Trail Sidewalk

The District entered a conditional grant agreement with the Ministry of Transportation and Infrastructure on August 20, 2020 for this project. Work in progress as of December 31, 2020 is \$69,656 (2019 - \$7,217) and is 5% complete; deadline to complete is March 31, 2022. The total cost for the project is estimated to be \$1,330,000. The project costs are financed to a maximum of \$500,000 by contribution from the Province of B.C. and \$830,000 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 \$188,453 (2019 - \$180,713) and have not been included in the consolidated statement of financial position nor have their operations been included in the consolidated statement of operations.

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2020

20. Pandemic

Potential impacts of the COVID-19 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.

21. Budget data

The budget data presented in these consolidated financial statements is based upon the 2020 operating and capital budgets approved as the 2020 to 2024 Financial Plan by Council on April 21, 2020. 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.

Budget surplus per Statement of Financial Activities	<u>Budget Amount</u> \$ 6,035,880
Adjust for budgeted items not included in Statement of Financial Activities:	
Transfers from reserve funds	1,986,620
Transfer from operating surplus	584,085
Acquisition of tangible capital assets	(9,810,000)
Non-cash items - amortization	1,203,415
Financial Plan (Budget) Bylaw surplus for the year	<u>\$ -</u>

DISTRICT OF 100 MILE HOUSE

Consolidated Schedule - Covid-19 Safe Restart Grant for Local Government (Schedule 1)

Year Ended December 31, 2020

(Unaudited)

Revenue	
BC Safe Restart Grant <i>(Note 13)</i>	<u>\$ 752,000</u>
Eligible costs incurred	
Computer & IT Costs - Virtual Communications	39,281
Facility Reopening and Operating Costs	42,287
Emergency Planning & Response Cost	4,334
Revenue Shortfalls	<u>134,235</u>
Total eligible costs incurred	<u>220,137</u>
Balance, in reserves <i>(Note 15)</i>	<u>\$ 531,863</u>

The accompanying notes are an integral part of this statement



E1

DISTRICT OF 100 MILE HOUSE

**MINUTES OF THE COMMITTEE OF THE WHOLE MEETING OF THE
MUNICIPAL COUNCIL HELD IN DISTRICT COUNCIL CHAMBERS**

TUESDAY, APRIL 13th, 2021 AT 6:15 PM

PRESENT: Mayor Mitch Campsall
 Councillor Ralph Fossum
 Councillor Dave Mingo
 Councillor Chris Pettman (via Teams)
 Councillor Maureen Pinkney

STAFF: CAO Roy Scott
 Dir. Finance Tammy Boulanger (via Teams)
 Dir. Ec-Dev/Planning Joanne Doddridge
 D/Corporate Officer Sheena Elias

OTHERS: Tera Grady - CRD (via Teams)
 Media (1) (via Teams)

	<p><u>CALL TO ORDER</u></p> <p>Mayor Campsall called the Committee of the Whole meeting to order at 6:15 PM</p>
A	<p><u>APPROVAL OF AGENDA</u></p>
	<p>A1</p> <p>Res: 01/21 Moved By: Councillor Pinkney Seconded By: Councillor Mingo</p> <p>BE IT RESOLVED THAT the April 13th, 2021 Committee of the Whole agenda <u>be approved</u>.</p> <p align="right">CARRIED.</p>

B	<u>INTRODUCTION OF LATE ITEMS</u>
C	<u>DELEGATIONS</u>
	No Delegations
D	<u>UNFINISHED BUSINESS</u> There was no unfinished business brought forward for discussion.
E	<u>CORRESPONDENCE</u>
F	<u>STAFF REPORTS</u>
2021 Solid Waste Management Plan	<p>F1</p> <p>Res: 02/21 Moved By: Councillor Pinkney Seconded By: Councillor Mingo</p> <p>BE IT RESOLVED THAT the memo from Administration dated March 30th, 2021 regarding 2021 Solid Waste Management Plan be received.</p> <p style="text-align: center;">CARRIED.</p> <p>Ms. Grady from Solid Waste Management with the Cariboo Regional District gave a presentation via Teams. Ms. Grady's presentation outlined the levels of debris entering the landfill from CRD residents and 100 Mile House residents. District of 100 Mile House residents make up 42% of the household waste brought into the South Cariboo Landfill (SCLF).</p> <p>There was discussion about the condition of the road heading to the SCLF being an issue.</p> <p>The Cariboo Regional District is wanting to hear the priorities of the District of 100 Mile House for the Solid Waste Management Plan Update. District Planner Joanne Doddridge will represent the District's priorities as a Technical Advisory Committee member to the broader Solid Waste Management Committee.</p>

	<p>Questions raised by Council, answered by Ms. Grady</p> <ul style="list-style-type: none"> • What does Gold Trail accept? Gold Trail recycling accepts the most varied number of items of any recycle depot in the Cariboo Region. • Can the SCLF investigate generating gas from the landfill? The SCLF does not generate enough waste for this. • Is illegal bush dumping a large problem? There are not many illegal dumps per year in the South Cariboo, but this may become a larger concern in the future if a user pay system is adopted. • How does the CRD track which household waste comes from District of 100 Mile residents? The SCLF uses a licence plate recording system to know where the waste is coming from. <p>Ms. Grady mentioned that in the future the landfill will likely need to go to a partial user pay system. Figuring out the best way to do this will be the important part for residents.</p> <p>Priorities of Council</p> <ul style="list-style-type: none"> • Support increased diversion from the SCLF • Cardboard ban at the SCLF • User pay alternatives to more fairly distribute financial burden of solid waste disposal • Organics curbside collection • Bringing apartment buildings online with recycling • The poor condition of the road to the SCLF • Illegal garbage dumping • Opportunities for commercial recycling • Increased education for residents
	<p>Council temporarily adjourned the Committee of the Whole meeting to go into the Regular Meeting of Council at 7:00 PM</p> <p>Council resumed the Committee of the Whole meeting at 7:15 PM</p>

<p>Agricultural Land Commission Exclusion Policy Discussion</p>	<p>F2</p> <p>Res: 03/21 Moved By: Councillor Mingo Seconded By: Councillor Pinkney</p> <p>BE IT RESOLVED THAT the memo from Administration dated March 29th, 2021 regarding Agricultural Land Commission Exclusion Policy be received.</p> <p style="text-align: center;">CARRIED</p> <p>District Planner gave a brief explanation of the changes that have been made to the process for ALR land exclusion applications. The District will now be responsible to apply for ALR exclusion on behalf of the landowner. Private property owners cannot apply to the Land Commission directly anymore, only local governments (and other prescribed bodies) can apply. The local government is also now responsible for paying for the exclusion application, with no direct mechanism available to collect back the fees from the private property owner.</p> <p>Council collectively agreed that District of 100 Mile House taxpayers should not have to pay the costs of ALR exclusion applications.</p> <p>Council agreed that their displeasure of this new policy should be brought to the attention of the Province. This matter will be referred to the May Regular Council meeting to support sending a letter to the Province and to other municipalities.</p> <p>Preliminary discussion of policy options leaned toward an approach that applications should wait and be included in future OCP reviews to ensure the best use of land.</p> <p>Council directed staff to return with further research into what other jurisdictions are doing in response to the ALC Act changes.</p>
<p>G</p>	<p><u>BYLAWS</u></p>
<p>H</p>	<p><u>OTHER BUSINESS</u></p>
<p>I</p>	<p><u>QUESTION PERIOD</u></p>

J	<p><u>ADJOURNMENT</u></p> <p>Res: 04/21 Moved By: Councillor Pinkney Seconded By: Councillor Mingo</p> <p>BE IT RESOLVED THAT this Committee of the Whole meeting for April 13th 2021 be adjourned at 7:30 PM.</p> <p style="text-align: right;">CARRIED.</p>
<p>I hereby certify these minutes to be correct.</p> <p>_____ Mayor</p> <p style="text-align: right;">_____ Corporate Officer</p>	



CARIBOO REGIONAL DISTRICT

DHM Brief: Solid Waste Management Plan Update

April 13th 2021



building communities together

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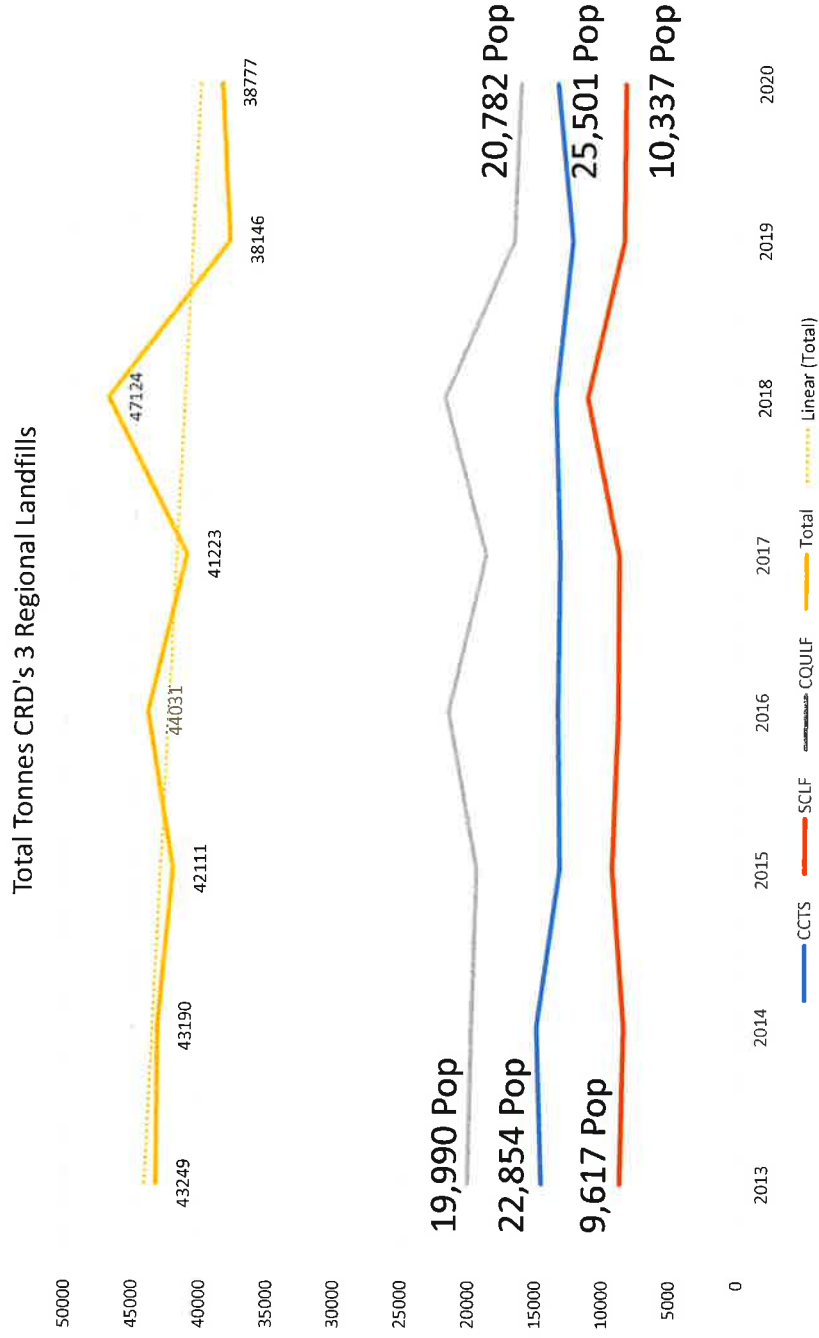


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CRDEmergencyOperations

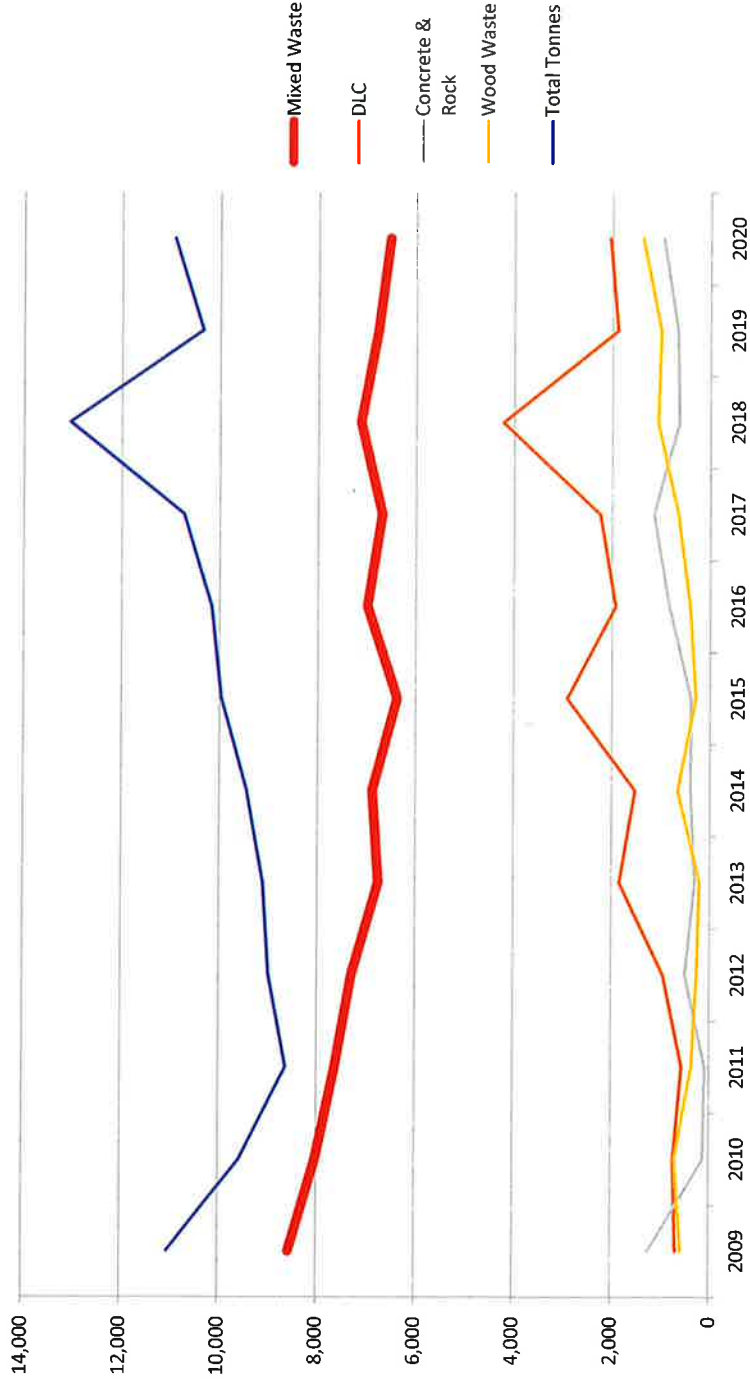
SCLF: Tonnes of Waste Landfilled



- Overall CRD disposal rates have gone from 824 kg/person to 685 kg/person (17%)
- CQu: 1003 kg/person to 794 kg/person (21%)
- CWL: 637 kg/ person to 537 kg/person (16%)
- SCLF: 899 kg/person to 830 kg/person (8%)



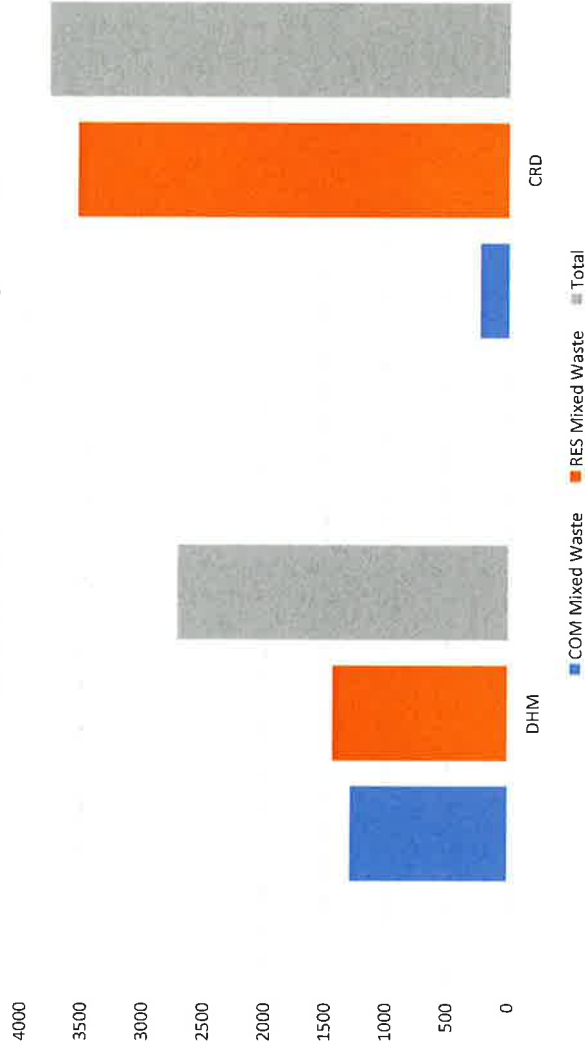
SCLF Tonnes 2009- 2020



- Mixed Waste has been on a downwards trend since 2009
- 872 kg per person in 2009 to 632 kg per person in 2020
- However, most of the decrease occurred between 2009 and 2014 when the rural transfer stations were controlled and recycling was introduced

SCLF Household Waste

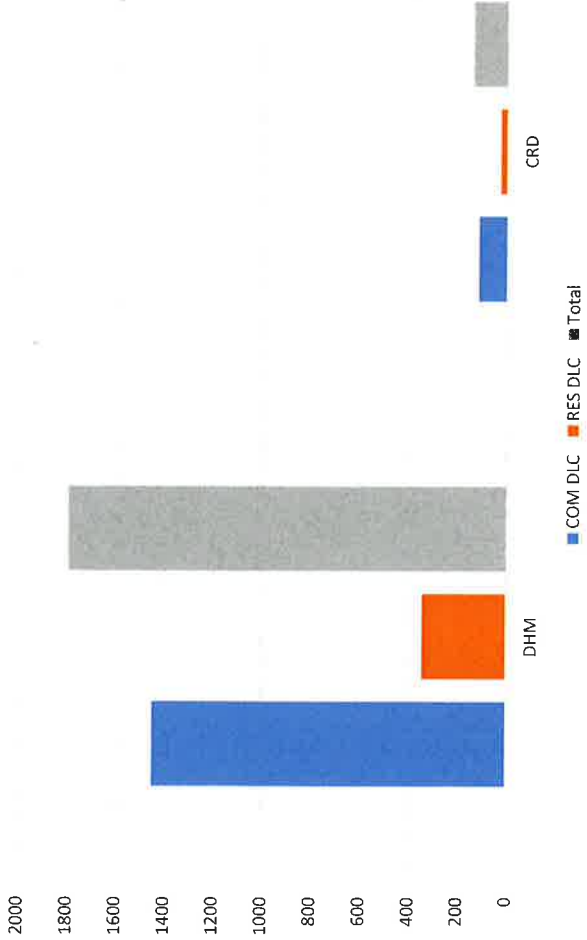
2020 SCLF Mixed Waste Summary - Tonnes



- 2020: 6,523 tonnes of MSW
- 2,726 tonnes from DHM 42%
- 3,794 tonnes from CRD 52%

SCLF Demo/Construction Waste

2020 Demo Waste Summary - Tonnes

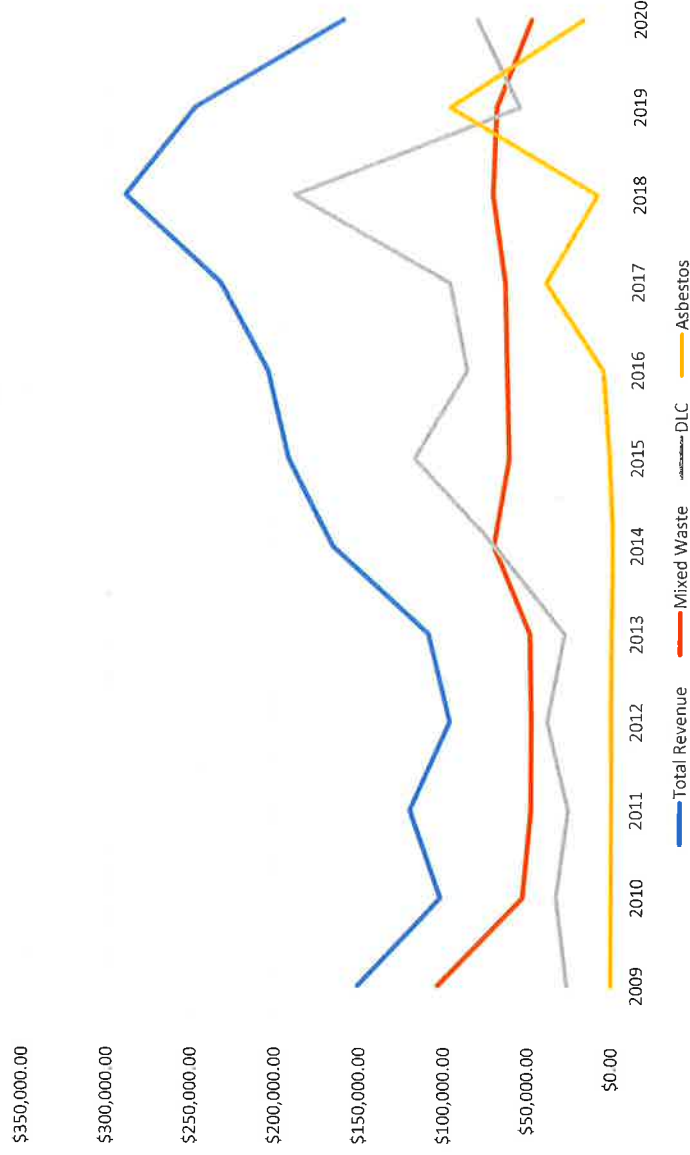


- 2020: 1,956 tonnes of Demo
- 1,796 tonnes from DHM 93%
- 160 tonnes from CRD 7%



SCLF: Tipping Fees

SCLF: Revenue by Material Type



- Demolition and Construction waste is responsible for the tipping fee revenue fluctuations
- Asbestos containing material (\$200/tonne) also has a big impact when received
- 2020 cost of operating the site was \$517K
- Site is overdue for tipping fee adjustments (2013 last update)

Curbside Services

- Currently paid for by taxation on property assessment
- If any additional services are provided, this service will likely need to move to a utility

Recycling

- Banning OCC (Old Corrugated Cardboard) from the landfill would increase diversion
- Would require more staffing
- Hard to justify recycling depot at the landfill, when Gold Trial is on the way to the site
- Road conditions are an issue, most people will avoid driving to the site if they can



E2

DISTRICT OF 100 MILE HOUSE

MEETING HELD IN DISTRICT COUNCIL CHAMBERS

TUESDAY, April 13th, 2021 AT 7:00 PM

PRESENT: Mayor Mitch Campsall
Councillor Ralph Fossum
Councillor Dave Mingo
Councillor Chris Pettman (via Teams)
Councillor Maureen Pinkney

STAFF: CAO Roy Scott
Director of Finance Tammy Boulanger (via Teams)
Dir of Ec-Dev/Planning Joanne Doddridge
D/Corp Officer Sheena Elias

Media (1) (via Teams)

A	<p><u>CALL TO ORDER</u></p> <p>Mayor Campsall called the meeting to order at 7:00 PM</p> <p>Mayor Campsall acknowledged that this meeting is being held on the Traditional Territory of the Secwepemc People.</p> <p>As per Ministerial Order from the Minister of Public Safety and Solicitor General</p> <p>That members of the public are not permitted to physically attend the April 13th, 2021 meeting of the District of 100 Mile House due to the COVID-19 pandemic. As per Ministerial Order from the Minister of Public Safety and Solicitor General the District cannot, at this time, ensure the safety of staff, Council members, and members of the public in such circumstances. Despite this, for the purposes of Division 3 of Part 4 of the Community Charter, the meeting is not to be considered closed to the public.</p>
----------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

	Openness, transparency, accessibility, and accountability, in respect of this meeting, will be achieved by the open publishing of the minutes
B	<u>APPROVAL OF AGENDA</u>
	<p>B1</p> <p>Res: 39/21 Moved By: Councillor Fossum Seconded By: Councillor Mingo</p> <p>BE IT RESOLVED THAT the April 13th, 2021 Regular Council agenda be approved.</p> <p style="text-align: center;">CARRIED.</p>
C	<u>INTRODUCTION OF LATE ITEMS AND FROM THE COMMITTEE OF THE WHOLE</u>
	No late items.
D	<u>DELEGATIONS</u>
	There were no delegations.
E	<u>MINUTES</u>
Regular Council – March 9th, 2021	<p>E1</p> <p>Res: 40/21 Moved By: Councillor Pinkney Seconded By: Councillor Mingo</p> <p>BE IT RESOLVED THAT the minutes of the Regular Council meeting of March 9th, 2021 be adopted.</p> <p style="text-align: center;">CARRIED.</p>
	<u>UNFINISHED BUSINESS</u>
	No unfinished business.



G	<u>MAYOR'S REPORT</u> Mayor Campsall commented on the opening of the vaccination clinic Monday April 12 th , Canim Lake, CRD and the District were all represented at the opening. The clinic is going well with no complaints. Councillor Pinkney reported the Wranglers have had a successful drive thru burger fundraiser as well as an art auction that was well received. They are hopeful for a normal season come fall. Councillor Pettman mentioned that there is still an increased need for Mental Health support, that is anticipated to continue through the end of 2021.
H	<u>CORRESPONDENCE</u>
Commissionaires Report – March 2021	H1 Res: 41/21 Moved By: Councillor Pinkney Seconded By: Councillor Fossum BE IT RESOLVED THAT the By-Law Officer report for the period of March 1 st to 31 st 2021 be received. CARRIED. Harold will be retiring at the end of April. Council approved a retirement gift.



I.	<u>STAFF REPORTS</u>
Community Services RFT (Grader)	<p>I1</p> <p>Res: 42/21 Moved By: Councillor Mingo Seconded By: Councillor Fossum</p> <p>BE IT RESOLVED THAT the report from Administration dated March 26th, 2021 regarding the RFT for the supply of a "Grader" be received; and further</p> <p>BE IT RESOLVED THAT the RFT to supply the District of 100 Mile House with a new 2020 Grader be awarded to Finning Canada for the state price of \$390,000. plus applicable taxes.</p> <p style="text-align: center;">CARRIED.</p> <p>CAO Roy Scott mentioned that the final price for the Grader would be adjusted down at such time as change orders were initiated by the District.</p>
Janitorial Services Tender 2021-03	<p>I2</p> <p>Res: 43/21 Moved By: Councillor Mingo Seconded By: Councillor Pinkney</p> <p>BE IT RESOLVED THAT the memo from Administration dated April 9th, 2021 regarding the Janitorial Tender be received; and further</p> <p>BE IT RESOLVED THAT the Janitorial Services Tender 2021-03 be awarded to Smitty's Janitorial Services (1993) for the stipulated total annual price of \$ 33,900.00 plus applicable taxes for all municipal locations.</p> <p style="text-align: center;">CARRIED.</p>



J	<u>BYLAWS</u>
<p>2021 Financial Plan By-Law 1377-2021</p>	<p>J1</p> <p>Res: 44/21 Moved By: Councillor Fossum Seconded By: Councillor Pinkney</p> <p>BE IT RESOLVED THAT District of 100 Mile House "<u>2021 Financial Plan Bylaw No. 1377-2021</u>" be adopted this 13th day of April 2021.</p> <p style="text-align: center;">CARRIED.</p>
K	<u>GENERAL VOUCHERS</u>
<p>Paid Vouchers (March) #25734 to #25841 & EFTs</p>	<p>K1</p> <p>Res: 45/21 Moved By: Councillor Mingo Seconded By: Councillor Pettman</p> <p>BE IT RESOLVED THAT the paid manual vouchers #25734 to #25841 and EFT's totaling \$ 528,013.80 <u>be received</u>.</p> <p style="text-align: center;">CARRIED.</p>
L	<p><u>OTHER BUSINESS:</u></p> <p>No other Business.</p>
M	<u>QUESTION PERIOD:</u>



April 13, 2021

N	<u>ADJOURNMENT</u> Res: 46/21 Moved By: Councillor Pettman Seconded By: Councillor Mingo BE IT RESOLVED THAT this April 13th, 2021 meeting of Council be adjourned: Time: 7:15 PM. CARRIED.
	I hereby certify these minutes to be correct. _____ Mayor _____ Corporate Officer





COMMISSIONAIRES

TRUSTED · EVERYDAY · EVERYWHERE

H1

Monthly Progress Report

District of 100 Mile House – Bylaw Enforcement Site 545
April 1st to April 30th, 2021

In April, there were 4 Requests for Service:

- Fence issue. Neighbours wanting to know who pays for fence between properties. Told them normally both share the cost.
- Commercial truck parked in residential zone. Spoke to resident. Truck was removed.
- Business licence. Report of home business being run without a business licence. Spoke to owner he stated was not conducting business at this time. Will monitor.
- Lights. Neighbours flood lights on house. Spoke to neighbour with light. They will turn them away from house.

Other issues dealt with in April:

- No parking zone – 2 – left District warnings.
- Dogs off leash in town – 2- Talked to the owner, dog was put on leash.

Harold Underhill
Employee No. 3258
Commissionaires B.C.

Note: This is the last report from me. Retired May 1 2021. The new Bylaw Officer is Maryann Lawrence.

Thanks for all your support over the years.



DISTRICT OF 100 MILE HOUSE

MEMO

Date: April 28, 2021
To: Mayor & Council
From: Administration
Subject: South Cariboo Housing Needs Assessment - RFP#2021-04

The District issued an RFP, which closed on April 21, 2021, for consulting services to prepare a South Cariboo Housing Needs Assessment.

Four submissions were received by the deadline and were evaluated by a three-member evaluation team from the District and the CRD. Evaluations were scored based on the proposal, methodology, project budget and personnel. The submissions were:

Table with 4 columns: Proponent, Tendered Amount Prior to GST, Averaged Score / 100, Ranking. Rows include Calibrate Assessments (#1), Aplin & Martin (#2), Economic Pulse Analytics (#3), and PivotLeader (#4).

NOTE: Council approval provided via email poll on April 28, 2021.

Recommendation:

BE IT RESOLVED THAT the report from Administration dated April 28th, 2021 regarding the South Cariboo Housing Needs Assessment RFP be received; and further

BE IT RESOLVED THAT the proposal to prepare the South Cariboo Housing Needs Assessment be awarded to Calibrate Assessments Ltd. for the stated price of \$ 76,550 plus applicable taxes.

J. Doddridge, Director Ec Dev & Planning

R. Scott, CAO



I2

DISTRICT OF 100 MILE HOUSE

MEMO

Date: April 29, 2021

To: Mayor & Council

From: Administration

Subject: South Cariboo Housing Needs Assessment
Steering Committee Appointments

The South Cariboo Housing Needs Assessment is structured to be overseen by a Steering Committee, to provide advice and recommendations on the development of the Housing Needs Assessment. Attached is the Draft Steering Committee Terms of Reference.

The Housing Needs Assessment is a partnership between the District and the CRD, and the suggested committee membership is copied below.

COMMITTEE MEMBERSHIP (TO BE REQUESTED by District Council)

- Up to 2 District of 100 Mile House Council representatives (one CHAIR)
- Up to 2 Cariboo Regional District Board representatives
- Up to 2 staff representatives from District
- Up to 2 staff representatives from CRD

Although, as per the terms of reference; the Committee could have **"up to"** two-(2) appointees each from elected and appointed staff members; Administration believes that, ideally, that number should be limited to one-(1) from each sector. This would be a steering committee of five-(5) persons to be the "sounding board" for the consultants to work with.

Council is asked to appoint **"up to"** 2 members of Council to the Steering Committee, one of which will Chair the Committee. The CAO will then appoint **"up to"** two-(2) members of staff to the Committee and forward a similar request to the Cariboo Regional District for CRD Board and staff appointments.

In the view of Administration it would also be prudent for Council to invite Canim Lake Band to participate by appointing a staff or member of Band Council to the Steering Committee. If Council is supportive of inviting a representative from the Band; staff can reach out to Band Administration.

Should Council be supportive of the suggested direction from Administration, the following resolution is presented for your consideration:

BE IT RESOLVED THAT the report from Administration dated April 29th, 2021 regarding the South Cariboo Housing Needs Assessment Steering Committee Appointments be approved; and further,

BE IT RESOLVED THAT District of 100 Mile House Council appointments are as follows:

Council:	Ralph Fossum (Chairperson)
Staff:	Joanne Doddridge, Dir. Ec Dev/Planning



J. Doddridge, Dir. Ec Dev & Planning



R. Scott, CAO

South Cariboo Housing Needs Assessment Technical Committee Terms of Reference

Effective: *May XX, 2021*

Authorized by Council: *May XX, 2021*

The goal for this project is to establish data to understand the true supply and demand for the full spectrum of housing types in the South Cariboo and to ensure policies and initiatives are developed to supply the appropriate housing for the changing demands of our community (urban and rural). This includes structure type (ie. single dwelling unit, apartment, etc.), tenure type (rental, market, subsidized, etc.) and land availability to meet needs for new development.

To promote development and/or redevelopment of properties to meet changing demands, this project must also identify costs of construction and property values to support investment decisions.

The District is in the process of selecting a consultant to carry out this work. The Steering Committee may receive information directly from the consultant or the District's Project Manager in the completion of this project.

TECHNICAL COMMITTEE

The Steering Committee is a select committee of Council that provides advice and recommendations to the consultant on the development of the South Cariboo Housing Needs Assessment.

COMMITTEE MEMBERSHIP (TO BE REQUESTED by District Council)

- Up to 2 District of 100 Mile House Councillor representatives (one CHAIR)
- Up to 2 Cariboo Regional District Board representative
- Up to 2 staff representatives from District
- Up to 2 staff representatives from CRD

COMMITTEE RESPONSIBILITIES

As a select Committee of Council, the Technical Committee will keep their respective sectors informed with updates and will take an active role to move the project forward by encouraging their sectors to complete surveys, attend focus groups, etc. and will bring sector issues and concerns forward to the steering committee.

STAFF SUPPORT

Staff support for the committee will be directed by and provided for by the District of 100 Mile House CAO. Additionally, the CAO for the Cariboo Regional District will direct staff support of the Cariboo Regional District. The Project Manager is: Joanne Doddridge, Director of Economic Development & Planning, District of 100 Mile House.

PROJECT OBJECTIVES

The primary objectives of the study are to:

- provide an overview of the current housing availability, suitability, and affordability across the entire housing continuum from basic shelter to high-end real estate;
- identify the current and anticipated housing need for market and non-market housing stock for the next 10 years. The market housing stock shall identify the need for different forms and tenures of housing;
- evaluate the housing supply to identify gaps in housing across the housing continuum;
- compare housing supply with housing demand to determine the ability to meet future needs;
- assessment of net migration into the community from other communities and its impact on the housing market. It is expected that the Steering Committees contributions will support the development of the North Cariboo Housing Needs Assessment, Gap Analysis and Action Plan; and
- Identify strategies to fill gaps and housing supply.



ANTICIPATED SCHEDULE

Although there may be some shifting of the following dates to accommodate meeting schedules, it is anticipated that the Steering Committee will meet 3 times on these approximate dates.

- Proponent presentation to Steering Committee of methodology and stakeholder consultation – Week of May 24, 2021
- Preliminary results/ first draft of findings to be reviewed by Steering Committee – July or August, 2021
- Second draft (staff and stakeholder feedback), presentation to Steering Committee – week of Oct. 18, 2021





DISTRICT OF 100 MILE HOUSE

M E M O

Date: May 5, 2021
To: Mayor & Council
From: Administration
Subject: Annual Operating Agreement – BC Transit

Attached is the Annual Operating Agreement between the District and BC Transit.


The net operating cost for the 2021/22 operating season is estimated to be \$207,064. This net cost is shared equally between the District of 100 Mile House and the Cariboo Regional District.

Recommendation:

BE IT RESOLVED THAT the Council of the District of 100 Mile House hereby authorizes Administration to execute the Annual Operating Agreement between the District and BC Transit.



S.Elias, D/Corporate Officer



R. Scott, CAO

100 Mile House

ANNUAL OPERATING AGREEMENT

between

District of 100 Mile House

and

British Columbia Transit

Effective

April 1, 2021

INFORMATION CONTAINED IN THIS AGREEMENT IS SUBJECT TO *THE FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT*. CONSULT WITH THE AUTHORITY PRIOR TO RELEASING INFORMATION TO INDIVIDUALS OR COMPANIES OTHER THAN THOSE WHO ARE PARTY TO THIS AGREEMENT.

ANNUAL OPERATING AGREEMENT

BETWEEN:

District of 100 Mile House

(the "Municipality")

AND:

British Columbia Transit

(the "Authority")

WHEREAS the Authority is authorized to contract for transit services for the purpose of providing and maintaining those services and facilities necessary for the establishment, maintenance and operation of a public passenger transportation system in the Transit Service Area;

WHEREAS the Municipality is authorized to enter into one or more agreements with the Authority for transit services in the Transit Service Area;

WHEREAS the parties hereto have entered into a Transit Service Agreement which sets out the general rights and responsibilities of the parties hereto;

WHEREAS the Municipality and the Authority are authorized to share in the costs for the provision of a Public Passenger Transportation System pursuant to the *British Columbia Transit Act*;

AND WHEREAS the parties hereto wish to enter into an Annual Operating Agreement which sets out, together with the Transit Service Agreement, the specific terms and conditions for the Public Passenger Transportation System for the upcoming term.

NOW THEREFORE THIS AGREEMENT WITNESSETH that in consideration of the premises and of the covenants hereinafter contained, the parties covenant and agree with each other as follows:

Contents

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- SECTION 2: INCORPORATION OF SCHEDULES 4
- SECTION 3: INCORPORATION OF TRANSIT SERVICE AGREEMENT 4
- SECTION 4: TERM AND RENEWAL 4
- SECTION 5: FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT 5
- SECTION 6: SETTLEMENT OF DISPUTES 5
- SECTION 7: MISCELLANEOUS PROVISIONS 5
- SECTION 8: LOCAL CONTRIBUTIONS AND RESERVES 6
- SECTION 9: SAFE RESTART CONTRIBUTION 7
- SECTION 10: GOVERNING LAW 8
- SECTION 11: COUNTERPARTS 8
- SECTION 12: NOTICES AND COMMUNICATIONS 8
- SCHEDULE "A": TARIFF AND FARES 10
- SCHEDULE "B": SERVICE SPECIFICATIONS 11
- SCHEDULE "C": BUDGET 12

SECTION 1: DEFINITIONS

Unless agreed otherwise in the Annual Operating Agreement, the definitions set out in the Transit Service Agreement shall apply to this Annual Operating Agreement including:

- a) "Annual Operating Agreement" shall mean this Annual Operating Agreement and any Annual Operating Agreement Amendments negotiated and entered into by the parties subsequent hereto;
- b) "Transit Service Agreement" shall mean the Transit Service Agreement between the parties to this Annual Operating Agreement, including any amendments made thereto;
- c) "Incurred" means an event or transaction has taken place for which an obligation to pay exists, even if an invoice has not been received, such that the underlying evidence indicates there is little or no discretion to avoid the obligation. The value of the obligation is to be calculated in accordance with recognized Canadian accounting standards.

SECTION 2: INCORPORATION OF SCHEDULES

All schedules to this agreement are incorporated into the agreement, and form part of the agreement.

SECTION 3: INCORPORATION OF TRANSIT SERVICE AGREEMENT

Upon execution, this Annual Operating Agreement shall be deemed integrated into the Transit Service Agreement and thereafter the Transit Service Agreement and Annual Operating Agreement shall be read together as a single integrated document and shall be deemed to be the Annual Operating Agreement for the purposes of the *British Columbia Transit Act*, as amended from time to time.

SECTION 4: TERM AND RENEWAL

- a) The parties agree that the effective date of this agreement is to be April 1, 2021, whether or not the agreements have been fully executed by the necessary parties. Once this agreement and the associated Transit Service Agreement are duly executed, this agreement will replace all provisions in the existing Transit Service Agreement and Master Operating Agreement with respect to the rights and obligations as between the Authority and the Municipality.
- b) Upon commencement in accordance with Section 4(a) of this agreement, the term of this agreement shall be to March 31, 2022 except as otherwise provided herein. It is acknowledged by the parties that in the event of termination or non-renewal of the Annual Operating Agreement, the Transit Service Agreement shall likewise be so terminated or not renewed, as the case may be.
- c) Either party may terminate this agreement as follows:
 - a. Cancellation by the Authority: In the event that the Authority decides to terminate this Agreement for any reason whatsoever, the Authority shall provide at least one hundred and eighty (180) days prior written notice. Such notice to be provided in accordance with Section 10.
 - b. Cancellation by the Municipality: In the event that the Municipality decides to terminate this Transit Service Agreement for any reason whatsoever, and by extension the Annual Operating Agreement, the Municipality shall provide at least one hundred and eighty (180) days prior written notice. Such notice to be provided in accordance with Section 10.

SECTION 5: FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT

This Agreement and the parties hereto are subject to the provisions of the *Freedom Of Information And Protection Of Privacy Act* ("FOIPPA"). Any information developed in the performance of this Agreement, or any personal information obtained, collected, stored pursuant to this Agreement, including database information, shall be deemed confidential and subject to the provisions of the FOIPPA including the handling, storage, access and security of such information. Confidential information shall not be disclosed to any third party except as expressly permitted by the Authority or pursuant to the requirements of the FOIPPA.

SECTION 6: SETTLEMENT OF DISPUTES

In the event of any dispute arising between or among the parties as to their respective rights and obligations under this Agreement, or in the event of a breach of this Agreement, the parties agree to use their best efforts to find resolution through a mediated settlement. However, in the event that mediation is not successful in finding a resolution satisfactory to all parties involved, any party shall be entitled to give to the other notice of such dispute and to request arbitration thereof; and the parties may, with respect to the particular matter then in dispute, agree to submit the same to a single arbitrator in accordance with the applicable statutes of the Province of British Columbia.

SECTION 7: MISCELLANEOUS PROVISIONS

- a) Amendment: This agreement may only be amended in writing signed by the Municipality and the Authority and specifying the effective date of the amendment.
- b) Assignment: This Agreement shall not be assignable without prior written consent of the parties.
- c) Enurement: This Agreement shall be binding upon and enure to the benefit of the parties hereto and their respective successors.
- d) The parties agree that this agreement is in substantial compliance with all relevant legislative requirements to establish the rights and obligations of the parties as set out in the *British Columbia Transit Act*.
- e) BC Transit acknowledges receipt of a copy of that certain Community Transit Partnership Agreement between the Municipality and the Interior Health Authority (the "Partner") effective September 1, 2006. BC Transit hereby provides written consent for the Municipality to enter into the Community Transit Partnership Agreement; provided, however, that:
 - a. In the event the Partner provides one years' notice of its intention to terminate the Community Transit Partnership Agreement, the Municipality will immediately notify the Authority in writing of such termination;
 - b. In the event the Partner provides the Municipality with a payment in lieu of providing notice of termination pursuant to Section 4 of the Community Transit Partnership Agreement, the Municipality will immediately forward to BC Transit the full amount of such payment, without setoff whatsoever; and,
 - c. In the event the Partner provides the Municipality with payment in accordance with the subsection above, and the Municipality fails or neglects to forward such payment to the Authority, the Authority shall have the right to include such amount in its monthly invoice to the Municipality for immediate payment by the Municipality.

SECTION 8: LOCAL CONTRIBUTIONS AND RESERVES

British Columbia Transit service is provided using a cost sharing model. Where any transit related contributions are received and/or third party revenues are earned that are in excess of expenses, the Authority is required to hold these excess funds in a reserve account for use against transit related expenditures in future years. When unanticipated expenditures occur that were not included in the budget and cannot be covered by reserves, the Authority will seek to recover these based on the cost sharing ratios between the Municipality and the Authority.

Eligible Operating Expenses

The Authority will invoice the Municipality and collect on monthly Municipal invoices based on Incurred Eligible Operating Expenses to provide Transit Service. Eligible Operating Expenses are comprised of the following costs of providing Public Passenger Transportation Systems:

- a. *For Conventional Transit Service:*
 - i. the operating costs for providing Conventional Transit Service excluding interest and amortization;
 - i. the amount of any operating lease costs of BC Transit for Conventional Transit Services;
 - ii. the amount of the municipal administration charge not exceeding 2 percent of the direct operating costs payable under an Annual Operating Agreement;
 - iii. an amount of the Annual Operating Costs of the Authority not exceeding 8 percent of the direct operating costs payable under an Annual Operating Agreement;
- b. *For Custom Transit Service:*
 - i. the operating costs for providing Custom Transit Service excluding interest and amortization, but including the amount paid by the Authority to redeem taxi saver coupons issued under the Taxi Saver Program after deducting from that amount the amount realized from the sale of those coupons;
 - i. the amount of any operating lease costs of the Authority for Custom Transit Service;
 - ii. the amount of the municipal administration charge not exceeding 2 percent of the direct operating costs payable under an Annual Operating Agreement; and,
 - iii. an amount of the Annual Operating Costs of the Authority not exceeding 8 percent of the direct operating costs payable under an Annual Operating Agreement;
- c. Eligible Operating Expenses exclude the costs of providing third-party 100 percent-funded services.
- d. Annual operating costs of the Authority are operations, maintenance and administration costs that are for the shared benefit of all transit systems operated by the Authority. These costs are allocated to each transit system on a pro rata basis based on the nature of the costs.

Lease Fees

The Authority will invoice the Municipality and collect on monthly Municipal invoices for Lease Fees on tangible capital assets owned by the Authority that are used in the provision of transit service. Lease Fees are comprised of the following:

- a. The Municipality's fee for use of the asset, including for the costs of acquisition, construction, development and betterment of the asset and the costs of installing the asset at the location and condition necessary for its intended use;
- a. Debt financing and risk related charges or costs payable on assets;
- b. Payment into a reserve fund for preventative maintenance and major repair of assets owned or leased by the authority;
- c. Amounts sufficient for the Authority to recover all other costs relating to the asset, including, but not limited to taxes and administrative charges.

Where Lease Fees are received that exceed actual asset-related expenses in any given period, these will be placed in a pooled reserve. This reserve will be used to offset against future Lease Fees as outlined above.

Reserve Funds

The Authority will establish the following for each transit system to record the contributions that have been received but not yet earned as follows:

- a. **Operating Reserve:** Contributions by the Municipality prior to March 31, 2021, towards Eligible Operating Expenses that have been matched with a Provincial share Contribution but have not been used to fund incurred Eligible Operating Expenses.
 - i. Any expenditure of monies from the Operating Reserve will only be credited towards shareable Eligible Operating Expenses for the transit system for which it was collected.
 - i. The Operating Reserve excludes amounts collected from the Municipality on Lease Fees and will not be used toward Lease Fees.
 - ii. The Authority will provide a quarterly statement of account of the Operating Reserve balance including contributions, amounts utilized and any interest earned for the Operating Reserve.
- b. **Local Transit Fund:** Contributions by the Municipality towards Eligible Operating Expenses that have been received but not matched with a Provincial share contribution will be deferred in the Local Transit Fund.
 - i. Any expenditure of monies from the Local Transit Fund will:
 1. only be credited towards the Municipality's share of expenses for the transit system for which it was collected.
 1. be applied to reduce Municipal invoices at the discretion of the Municipality as agreed to under the Annual Operating Agreement or amendments as required.
 - i. The Local Transit Fund may be used towards Lease Fees.
 - ii. The Authority will provide a quarterly statement of account of the Local Transit Fund balance including contributions, amounts utilized and interest earned.

SECTION 9: SAFE RESTART CONTRIBUTION

Under the Safe Restart program, the federal and provincial governments provided a joint one-time contribution to transit systems in BC (the "Safe Restart Contribution") in 2020/21.

The Authority applied the Safe Restart Contribution as follows:

- a. As a one-time allocation towards the Municipality's share of 2020/21 Eligible Operating Expenses;

- a. After applying the allocation of Safe Restart Contribution, any excess contributions received from the Municipality were deferred to the Local Transit Fund;
- b. The Authority will apply the remaining Local Transit Fund balance to reduce 2021/22 and future Municipal invoices at the discretion of Local Government Partners as agreed to under an Annual Operating Agreement or amendments as required.

It is expected that by receiving the Safe Restart contribution the Municipality will work with the Authority to maintain targeted essential transit service levels by not reducing transit service below existing planned service levels and maintain affordability by limiting annual fare increases to 2.3% through March 31, 2024.

SECTION 10: GOVERNING LAW

This agreement is governed by, and shall be construed in accordance with, the laws of the Province of British Columbia, with respect to those matters within provincial jurisdiction, and in accordance with the laws of Canada with respect to those matters within the jurisdiction of the Government of Canada.

SECTION 11: COUNTERPARTS

This contract and any amendment hereto may be executed in counterparts, each of which shall be deemed to be an original and all of which shall be considered to be one and the same contract. A signed facsimile or pdf copy of this contract, or any amendment, shall be effective and valid proof of execution and delivery.

SECTION 12: NOTICES AND COMMUNICATIONS

All notices, claims and communications required or permitted to be given hereunder shall be in writing and shall be sufficiently given if personally delivered to a designated officer of the parties hereto to whom it is addressed where an electronic signed document is emailed to the parties or if mailed by prepaid registered mail to the Authority at:

British Columbia Transit

c/o Executive Assistant, Business Development

P.O. Box 9861

520 Gorge Road East

Victoria, British Columbia V8W 9T5

and to the Municipality at:

District of 100 Mile House

c/o

385 South Birch Street

PO Box 340

100 Mile House, B.C. V0K 2E0

and, if so mailed, shall be deemed to have been received five (5) days following the date of such mailing.

BC Transit | 2021-22 Annual Operating Agreement

IN WITNESS WHEREOF, the parties have hereunto set their hand this _____ day of _____, 2021.

District of 100 Mile House

British Columbia Transit

Vice President, Business Development

Vice President, Finance and Chief Financial Officer

SCHEDULE "A": TARIFF AND FARES

Fare Zones:

- Zone 1: travel within the Corporate Boundaries of 100 Mile House.
- Zone 2: travel within specified areas of the Cariboo Regional District between 100 Mile House and 103 Mile and 108 Mile.
- Zone 3: travel within specified areas of the Cariboo Regional District to/from Lac La Hache.

Fares:

Conventional Transit Service:

Effective as of December 1, 2008

a) Single Cash Fares:	<u>One Zone</u>	<u>Two Zone</u>
i) Adult	\$1.50	\$2.00
ii) Senior/Student *	\$1.25	\$1.75
iv) Child 4 years and under	Free	Free
v) Accessible Transit Attendant	Free	Free
 b) Tickets: (Book of 10)	<u>One Zone</u>	<u>Two Zone</u>
i) Adult	\$13.50	\$18.00
ii) Senior/Student*	\$11.25	\$15.75
 c) Monthly Bus Pass		<u>All Zones</u>
i) Adult		\$35.00
ii) Senior/Student*		\$28.00

*Reduced fare for persons 65 years or over with valid I.D. and for students in full-time attendance to Grade 12, with valid Student I.D.

- d) BC Bus Pass valid for the current calendar year and available through the Government of British Columbia BC Bus Pass Program. NOT valid on Health Connection service.
- e) CNIB Pass available from the local office of the CNIB.
- f) BC Transit Employee Bus Pass

handyDART & Rural Service:

a)	<u>One Zone</u>	<u>Two Zone</u>	<u>Three Zone</u>
Adult	\$1.75	\$2.25	\$2.75
Senior/Student	\$1.75	\$2.25	\$2.50
Companion accompanying registered user	\$1.75	\$2.25	\$2.75/\$2.50
Attendant required for travel	Free	Free	Free

Health Connection:

All passengers, one-way travel to/from Williams Lake \$5.00

SCHEDULE "B": SERVICE SPECIFICATIONS

The Local Transit Service Area for the 100 Mile House Transit Service Area shall be the corporate boundaries of the District of 100 Mile House and Electoral Area "G" of the Cariboo Regional District.

For the purposes of Health Connections the boundaries also include all areas between 100 Mile House and Williams Lake.

The Annual Service Level for 100 Mile House Transit Service shall be **3,300** Revenue Service Hours.

The Exception Days recognized annually for the 100 Mile House Transit Service are:

Exception Day	Service Level
Good Friday	No Service
Easter Monday	No Service
Victoria Day	No Service
Canada Day	No Service
BC Day	No Service
Labour Day	No Service
Thanksgiving Day	No Service
Remembrance Day	No Service
Christmas Day	No Service
Boxing Day	No Service
New Year's Day	No Service
Family Day	No Service

SCHEDULE "C": BUDGET

100 MILE HOUSE PARATRANSIT

	OFFICIAL AOA 2021/22
TOTAL REVENUE	\$14,190
TOTAL OPERATING COSTS	\$288,365
TOTAL COSTS (including Local Government Share of Lease Fees)	\$334,566
NET LOCAL GOVERNMENT SHARE OF COSTS	\$207,064

100 MILE HOUSE PARA TRANSIT

OFFICIAL AOA
2021/22

TRANSIT REVENUE	
FAREBOX - CASH	\$5,508
TICKETS & PASSES	\$186
BC BUS PASS REVENUE MSS PASSES	\$8,496
TOTAL REVENUE	\$14,190
EXPENDITURES	
FIXED COSTS	\$63,745
VARIABLE HOURLY COSTS - SCHEDULED	\$67,092
VARIABLE HOURLY COSTS - EXTRA	\$41,434
FUEL DIRECT	\$23,384
TIRES	\$9,428
VEHICLE MAINTENANCE	\$30,612
COVID EXPENSES	\$6,191
ICBC INSURANCE	\$11,624
EXCESS INSURANCE	\$2,091
INFORMATION SYSTEMS	\$4,280
TOTAL DIRECT OPERATING COSTS	\$259,881
FACILITY MAINTENANCE	\$0
TRAINING	. \$485
MARKETING	\$3,000
MUNICIPAL ADMIN EXPENSE	\$4,302
BCT MANAGEMENT SERVICES	\$20,696
TOTAL OPERATING COSTS	\$288,365
LEASE FEES - BUILDINGS	\$254
LEASE FEES - VEHICLES	\$44,724
LEASE FEES - EQUIPMENT	\$1,223
LEASE FEES (LOCAL SHARE)	\$46,201
TOTAL COSTS	\$334,566
STATISTICS	
HOURS	3,261
RIDERSHIP	5,992
FUNDING	
TOTAL OPERATING COSTS	\$288,365
OPERATING RESERVE REQUIRED*	\$22,600
FLEX FUNDING	\$119,516
TOTAL SHAREABLE OPERATING COSTS	\$146,249
LOCAL SHARE OPERATING COSTS	\$69,190
LOCAL SHARE FLEX FUNDING	\$119,516
LOCAL SHARE LEASE FEES	\$46,201
Less: REVENUE	\$14,190
Less: MUNICIPAL ADMINISTRATION	\$4,302
Less: LOCAL TRANSIT FUND	\$9,351
NET MUNICIPAL SHARE OF COSTS	\$207,064
PROVINCIAL SHARE OF OPERATING COSTS	\$77,059

*2020/21 fiscal year end balance of reserves will be provided by June 2021.



April 27, 2021

BY EMAIL

Roy Scott
Administrator
District of 100 Mile House
385 South Birch Street
100 Mile House, BC V0K 2E0

Dear Roy Scott,

Re: 2021/22 Annual Operating Agreement

As we provide you with your 2021/22 Annual Operating Agreement (AOA), we want to take the opportunity to update you on changes reflected in your agreement and highlight key pieces of information for your consideration.

One year ago, we were all adapting to the early stage of a pandemic that was rapidly unfolding around the world. BC Transit took steps to respond quickly and to continue providing essential transportation service to those who relied on it. While the impact continues to be felt today, we remain committed to providing transit services you can rely on to support the ongoing social and economic recovery in communities around the province.

In late 2020, the 'Safe Restart' program was announced by the provincial and federal governments which provided \$86 million in funding to cover costs of BC Transit communities in 2020/21. Local government partners were initially allocated a share of \$80 million in Safe Restart funding to address fare losses and added COVID-related expenses. An additional \$6 million in contingency funding was subsequently allocated to communities that experienced negative financial impacts that were greater than originally forecasted. If your system was eligible for a share of the contingency, you would have received written notification including the amount by the end of March.

For the coming 2021/22 year, BC Transit is reverting to billing based on actual expenditures instead of budget and the Province has directed BC Transit to use any remaining shared operating reserve in 2021/22. Therefore, the forecasted fiscal year end shared operating reserve has been incorporated into your 2021/22 budget. Your budget will also reflect amounts applied from your Local Transit Fund towards the reduction of the municipal share of expenses.

Language contained in the Annual Operating Agreement is periodically updated to reflect any material changes to our funding model or other special circumstances, such as those that were introduced in 2020 for the establishment of the Local Transit Fund and the Safe Restart funding

contribution. You will note changes in your 2021/22 agreement that include a definition for BC Transit's Management Services (BCTMS) under Eligible Operating Expenses (section 8 d.), as well as slight changes to clarify language regarding the use of reserve funds toward vehicle lease fees. The provision to allow a 'Lease Fee Holiday' for a six-month period, which was included in your 2020/21 amended AOA, has been removed from this year's agreement. In addition, language has been modified to reflect billing based on actual expenses, instead of budget.

Under the terms of the Safe Restart Funding contribution agreement and through receipt of funds, BC Transit and its local government partners are expected to maintain targeted essential transit service levels through to the end of the 2023/24 fiscal year. We expect that these targeted service levels will meet the expected growth in demand in the months to come.

Finally, a reminder that the information in the budget includes commercially confidential information from our operating company and is subject to protection afforded by the *Freedom of Information & Protection of Privacy Act*. Any reports to Council or Regional Boards, or any discussions which may be made within the public realm must be limited to four line items showing Revenues, Total Operating Costs, Total Costs and Total Local Government's Share of Costs.

As required by the Provincial Operating Agreement, all AOA's must be signed and returned to BC Transit no later than June 30, 2021.

If you have any questions regarding your agreement or the associated budget, please contact me at lindsay_taylor@bctransit.com at your earliest convenience so I can provide you with any additional information that you require.

Sincerely,



Lindsay Taylor
Manager, Government Relations

CF/kr

Enclosed: 2021-22 Annual Operating Agreement



District Of
100 MILE HOUSE



2020 Annual Report
For Period Ending December 31, 2020

Incorporated

July 1965

District Area

5308 hectares

Average Elevation

929.64 metres

Population

1892 (2018)

Municipal Employees

16 FTE's

Surfaced & Gravel Roads

57 km

Kilometers of Utilities

Watermains – 25

Sanitary & Storm - 38

Utility Connections

Water – 840

Sanitary – 785

Water Hydrants

96

Value of Building Permits

\$2,573,166 (2020)

Business Licenses Issued

422 (2020)

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Financial Statements

District of 100 Mile House

385 Birch Ave P.O. Box 340

100 Mile House BC V0K 2E0

250.395.2434

www.100milehouse.com

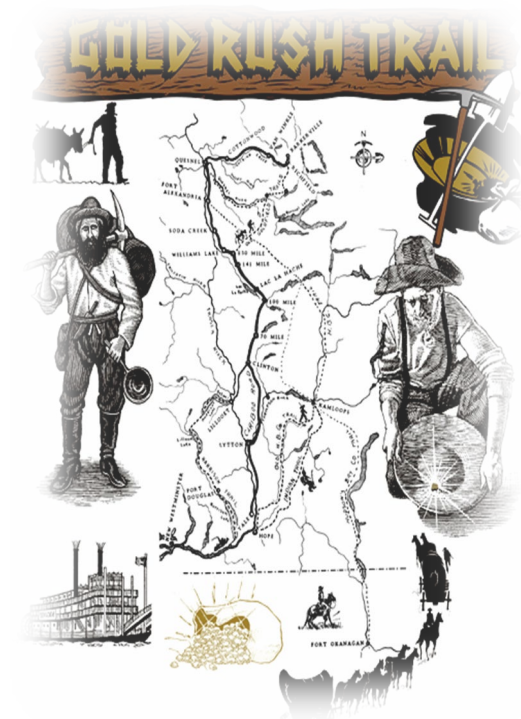


History of 100 Mile House

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.



MISSION STATEMENT

To provide accountable government that ensures fairness, transparency, equality, equal representation, inclusiveness, and collaboration among partners.

To Utilize the Community Charter to provide fair and flexible taxation and service options.



Photo Credit: Tammy Boulanger

Message from the Mayor



On behalf of Council, I am pleased to present the 2020 Annual Report of the District of 100 Mile House.

With the onset of Covid-19, all of us across this country had to re-think our priorities, be it individuals, businesses, or governments. Our focus almost all of 2020 has been on the safety and well-being of our residents and economic survival as a community.

Although there have been frustrations along the way; I believe we have met our challenges head on. We did not waver in our commitment to our citizens; continuing to deliver the services they expect from us. This is a credit to our staff and our Council for supporting them through a difficult year.

But our District operation is not the true hero here – those accolades belong to our health care workers, first responders, grocery store workers, truck drivers and all others that continue to go to work and make sure we all had food to eat, clothes to wear, gas in our cars, heat in our homes and every other creature comfort we tend to take for granted.

With the help and guidance of our senior governments, the District was able to refocus its financial priorities and minimize expenses wherever possible enabling us to meet the increased costs of COVID-19 related expenses. We also had to recognize significant revenue losses across the board in our operations. One example that jumped out at us early on with the onset of COVID-19 was the swift drop in our return on investments – which still has not recovered. We project a return-on-investment loss of \$150,000 +/- for 2020. This is just one instance of a number of revenue shortfalls being experienced by the District.

On a positive note, we were very fortunate to see the senior governments step up to assist local municipal governments across the province and I believe across Canada with the Safe COVID-19

Restart Grants – we view this as a financial life saver. It will turn a negative financial outlook into a more positive outcome at year end. We are extremely grateful for this infusion of cash to the District.

Going forward we anticipate 2021 will be an equally challenging year for all of us. However, with the roll out of vaccines and continued due diligence by all our citizens the outlook for the fall of 2021 is encouraging.

Now is the time to pull together and collectively, we'll get through this.

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 all can be proud of.

2020 Achievements

- Completed various paving projects within the District (\$365,000)
- Utility system upgrades various locations (\$250,000)
- New Water Plant & service improvements project completed (\$6,700,000)
- Fleet/Equipment Upgrades – Sweeper & Rescue Unit (\$740,000)

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 have 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



Photo Credit: Colleen Bond

Mayor and 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.

The Mayor and Council of the District of 100 Mile House were each elected for a four-year term in October 2018. The next municipal election will take place in 2022. Each member of Council represents the District at large and is appointed to both District and Regional committees.

Council meetings are held 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. 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 elected to Council from 1996 -2005. He was then elected as Mayor in 2009 – 2017, then again in 2018.

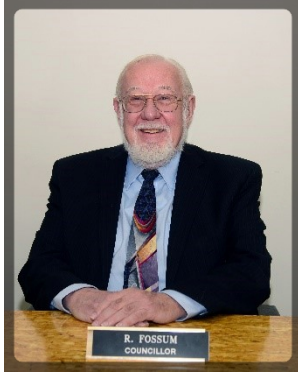
Mitch is involved and supports many aspects of our community. He had spent many years on the Board of the 100 Mile House Lions Club and has participated and supported many other charities and organizations in our community.

Mitch 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.

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 elected to Council in 1988 – 1995, 2012 – 2017 and then again in 2018. Councilor Fossum has lived in the 100 Mile House area for over 44 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

- Acting Mayor Nov 6/2018 to Nov 30/2019
- South Cariboo Health Foundation Director
- South Cariboo Community Concerts
- 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 elected to Council in 2006 - 2017 and then again in 2018. Dave 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



Councillor 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



Photo Credit: Darlene Halata

Organizational Chart

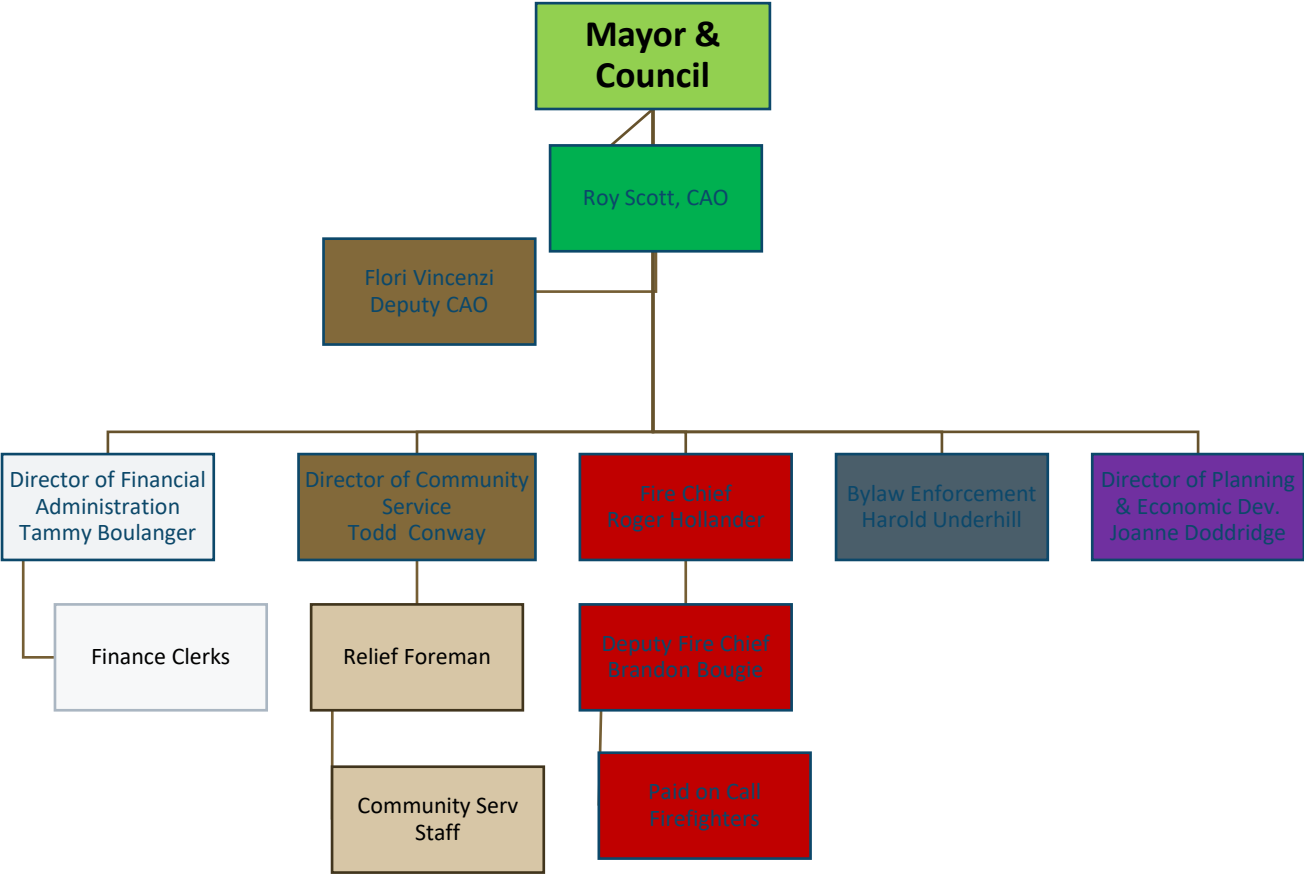




Photo Credit: Solo Productions

DEPARTMENTAL SERVICES

Corporate Services



The Chief Administrative Officer (CAO) is statutorily appointed under the *Community Charter* and is responsible for the overall management of District operations and programs providing guidance and direction to Senior Managers.

The CAO assists Council in establishing and implementing policies through municipal staff and ensures that all departments are working towards the same goals and objectives as Council.

This department is responsible for:

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

2020 Achievements

Corporate Services 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.

Financial Services



Finance staff provide accurate and full disclosure on the financial affairs of the District as set out in the *Community Charter* and the *Local Government Act*. This information includes annual municipal reporting forms, operational and capital budgets, setting of annual property tax, water and sewer rates, annual financial statements, long term financial plans, investments, statement of financial information report, etc.

The department develops and implements financial controls which safeguard city assets and prevent fraud and error; coordinates day to day contract administration for unionized workforce; provides information services including both hardware and software; administers insurance and risk management services and payroll. The department is staffed with 2 full time Finance Clerks and the Chief Financial Officer.

With direction and support of Council, the Finance Department strives to build fiscal capacity that supports future equipment and capital projects with a focus on debt avoidance, thus reducing or eliminating any negative impact to rate payers. First and foremost, our priority is to continue contributions to reserves, with a view of reducing our infrastructure deficit.

With the additional challenge of COVID-19 it was essential to keep our staff and residents safe while continuing to provide accessibility to financial services and ensuring essential municipal operations continued seamlessly. Service to our client base remains our number one priority.



2020 Achievements

The District of 100 Mile House is proud to report the District is essentially debt free; with one exception being Blackstock Sewer Specified Area debt. This was accomplished with prudent management of operating surpluses over a period of several years. The Department will continue to focus on fiscally responsible decision making, always with an eye on community vision and goals.

2021 Future Goals

- ✚ Long term capital budget planning and asset management
- ✚ Continue contributions to reserves
- ✚ Continue with staff development/training
- ✚ Improve Information Technology to support virtual communications

Key Financial Facts & Statistics

Property Taxes

*Taxed Properties = 1,169
Municipal Taxes Collected = \$2.7M
Other Taxes Collected = \$2.1M*

Municipal Debt

*Debt Outstanding Dec.31.2020 =
\$49,656
All remaining debt Completed - 2024*

Community Investments

Invested in New Assets = \$7.8M

*Customer service is our #1 priority!
In 2020 the District office
answered over 6,000 phone calls!*

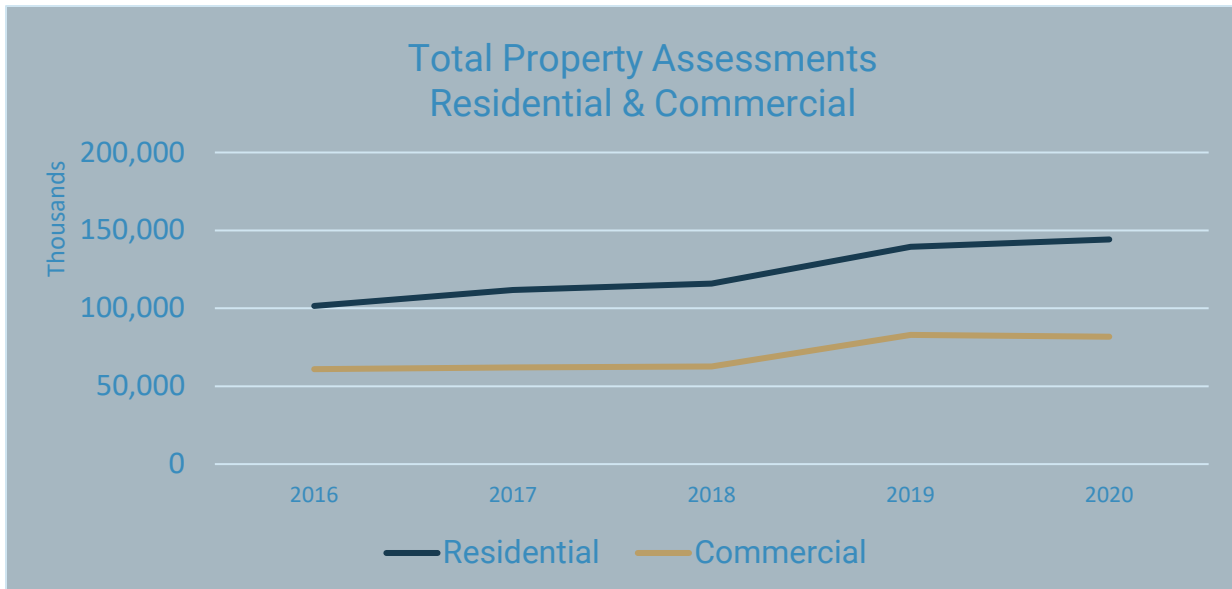
Consolidated Revenue by Source

	2020	2019	2018	2017	2016
Property Tax & GIL	\$3,142,830	\$ 3,072,768	\$3,031,606	\$3,026,418	\$2,919,918
Government Transfers	2,079,918	2,583,600	2,983,076	949,376	972,768
Sale of Services	1,404,708	1,474,865	1,718,144	1,462,662	939,362
Other Revenue	267,311	1,668,899	596,030	359,356	379,856
Investment Income	148,669	288,672	241,373	133,990	87,889
Earnings of 100 Mile Dev. Corp.	1,612,428	735,827	26,109	230,578	1,632,434
DCC's	-	-	-	-	-
Gain on Disposal	3,474	1,055	44,453	4,325	7,500
	8,659,338	9,825,686	8,640,791	6,166,705	6,939,727

Where do your tax dollars go?

42 % Fund Other Services / 58% Municipal

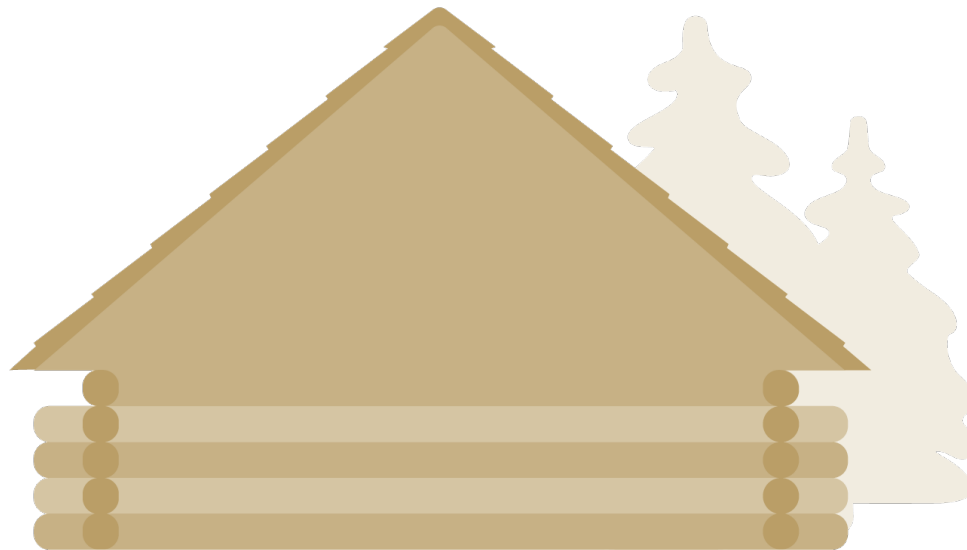
The municipal portion of your taxes fund items like parks & recreation, fire protection, roads, sidewalks, water, sewer, capital projects and much more. The remainder is collected on behalf of the Provincial School & Police Tax, BCAA, MFA, CRD & Hospital District



Consolidated Expenses by Category

	2020	2019	2018	2017	2016
General Government	\$ 860,428	\$ 806,355	\$ 886,895	\$ 784,090	\$ 756,838
Protective Services	768,345	774,648	785,443	1,082,179	654,768
Solid Waste Management	108,774	127,164	124,241	120,498	114,222
Public Health	25,592	29,142	37,508	24,565	26,224
Planning & Development	588,555	418,669	473,932	194,649	221,263
Transportation	1,832,776	1,872,890	1,948,396	1,811,839	1,872,960
Parks, Recreation & Culture	166,597	194,629	198,840	184,055	187,808
Water Services	670,647	528,817	500,792	505,527	527,311
Sewer Services	497,664	512,575	393,970	410,325	450,619
Debt Financing*	12,637	1,275,179	81,552	85,514	85,514
Loss from Sale/Write down of TC	19,501	0	57,400	1,337	1,319
	<u>5,551,516</u>	<u>6,540,068</u>	<u>5,488,969</u>	<u>5,204,578</u>	<u>4,898,846</u>

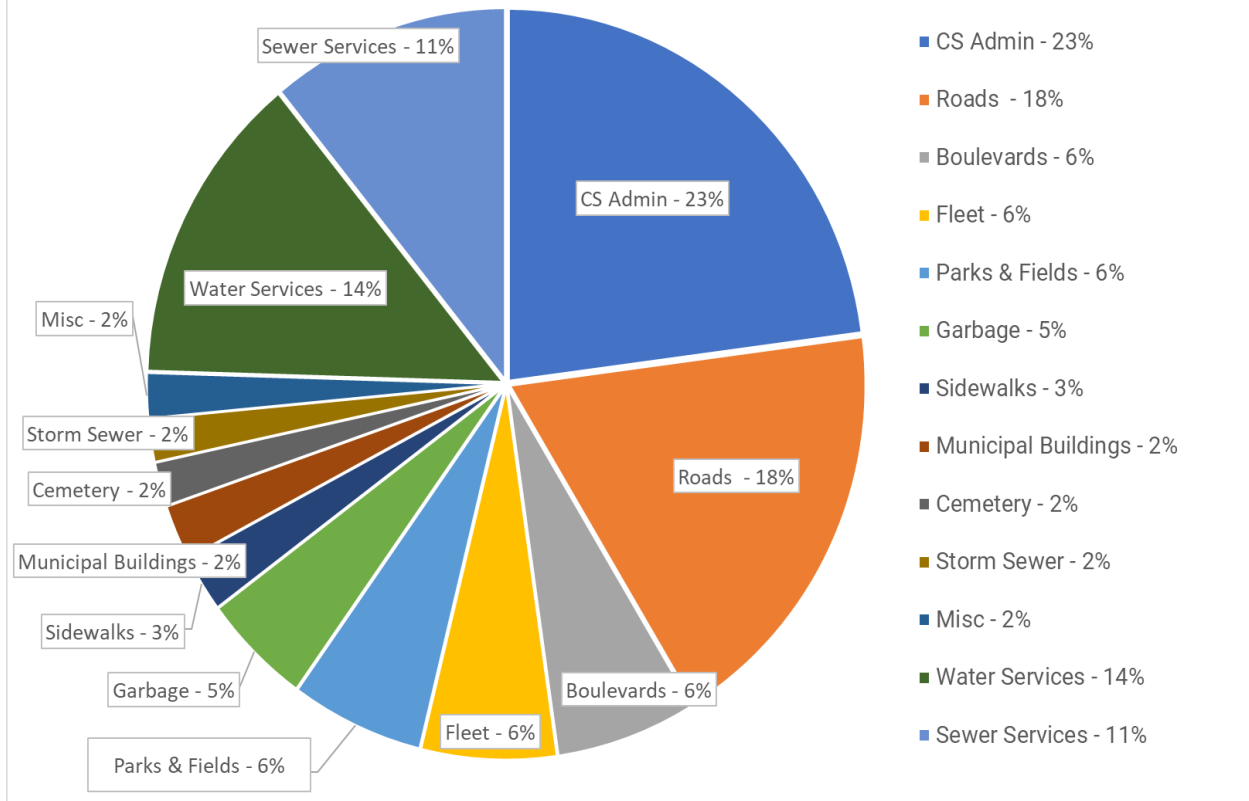
*2019 - Payout of general municipal debt.



Cost of Salaries, Wages & Benefits

	2020	2019	2018	2017	2016
Mayor & Council	\$ 54,653	\$ 54,145	\$ 45,160	\$ 46,827	\$ 46,364
Admin, Finance & Planning	658,917	600,126	695,430	570,081	558,578
Community Services	614,728	593,409	620,147	538,604	573,136
Fire-Rescue Admin & Volunteers	341,592	386,451	360,165	351,022	305,713
Sewer Services	88,588	75,106	64,580	84,398	92,057
Water Services	111,108	105,051	106,560	119,801	138,653
	1,869,586	1,814,288	1,892,042	1,710,732	1,714,501

Community Services & Utilities Wage & Benefit Distribution - 2020



Planning and Development Services



This department is responsible for the administration of the District’s Official Community Plan, review and approvals of development and subdivision applications, land use planning and economic development .

Long range planning and sustainability – Coordination of updates and amendment to the Official Community Plan. Development and implementation of strategies and policies related to climate change adaptation and mitigations, 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 operations of the Visitor Information Centre, South Cariboo Marketing Program and the operation of the Lodge/Martin Exeter Hall complex.



Photo Credit: Tammy Boulanger

COVID -19 has sparked for many people, the desire to live and work in a safe environment, where they have a little extra space and some privacy not readily available in the city. This has resulted in more city residents moving to the area, and therefore has increased housing sales and development inquiries. It has also increased housing pressures. The mill closures in 2019 combined with COVID-19 in 2020 have yielded additional funding opportunities, many of which the Planning and Economic Development Department applied for and was successful in securing. This meant that 2020 was a very busy year in terms of project management.

2020 Achievements

- ✚ Funding has been confirmed for the updating of investment materials. Project deferred to 2021.
- ✚ Funding has been confirmed for the development of an investment attraction portfolio. Project deferred to 2021.
- ✚ CED Rapid Needs Assessment has been completed – consultant engaged, interviews completed, report drafted and finalized, report presented to Council Nov. 23, 2020 shared with Economic Development Plan consultants for review.
- ✚ The Economic Development Plan is ongoing – project tendered, consultant selected, First Impressions visit and presentation of findings to Council, Public Engagement survey live online.
- ✚ Updating of the District and Visitor Information Centre websites is ongoing – projects tendered, consultants engaged, corporate identity established, design phase complete, development phase and content writing underway.



- ✚ Funding has been confirmed for the Housing Needs Study. Project deferred to 2021.
- ✚ Completed Regional/Sub Regional Labour Market Study in Spring 2020. Provided to Council and CRD Board, Economic Development Practitioners researching and planning for Imagine Cariboo webpage for labour recruitment.
- ✚ Administering interest in BC PNP Entrepreneur Immigration Regional Pilot Project is ongoing – has been paused due to COVID-19 travel restrictions – inquiries compiled, further communication continues with entrepreneurs already referred to the PNP program.
- ✚ Compile research and present Secondary Suite Policy options to Council with full policy development concluding in 2021.

2021 Future Goals

- ✚ Update investment materials – engage consultant, investment materials updated.
- ✚ Develop investment attraction portfolio – engage consultant and complete portfolio.
- ✚ Incorporate CED Rapid Needs Assessment recommendations into Economic Development Plan Update, prioritize recommendations, begin implementation of selected priorities.
- ✚ Complete Economic Development Plan-compile survey results, host Economic Development workshop, interview key leaders and sectors, draft EC Dev Plan update, prioritize and commence implementation actions.
- ✚ Complete District and Visitor Centre Website upgrades – content confirmed, website development completed, staff training, beta phase, websites launched.
- ✚ Complete Housing Needs Study-engage consultant, establish Steering Committee, undertake research, interview key housing stakeholders, complete Housing Needs Assessment.
- ✚ Confirm Imagine Cariboo webpage direction, partners, funding, complete content development and photos, market the page to targeted audiences, track webpage metrics.
- ✚ Respond to backlog of inquiries regarding the BC PNP Entrepreneur Immigration Regional Pilot Project. Further progress is pending resumption of international travel and ability to host exploratory visits post COVID-19.
- ✚ Compile research and present Secondary Suite Policy options to Council with full policy development concluding in 2021.

- ✚ Marsh Walk and Beautification Project- trail experience enhancement and outdoor rest area improvements, funding approval in place, select contractors, initiate project activities.
- ✚ Hire Community Transition Assistant-funding identified, prepare and advertise job description, hold interviews, select assistant.
- ✚ Other projects to be initiated pending external funding approvals – Community Kitchen Upgrades and Outdoor Washroom Facility.



Photo Credit: Solo Productions

Community Services

The role of the department is to ensure that pro-active planning, renewal and maintenance of the District's timely capital works programs that maximize benefits to the community. The department seeks to foster good communications with the community, with a view to working together to achieve the best balance between cost and benefit.

The department is responsible for: Roads, Transportation, Recreation, Cemetery, Airport, Water & Sewer facilities, Vehicle and Equipment fleet and Municipal buildings.

Community Services also oversees road and utility construction and design, transportation planning (including traffic, pedestrian and cycling planning, parking and road construction), utility planning, and environmental programs. The department plays an integral role in the long-term planning of infrastructure design and costing, and managing the District's infrastructure to promote sustainability.

The department is staffed with 7 full time, 2 part time and the Director of Community Services.

2020 Achievements

Various paving projects were completed in 2020 as follows:

- ✚ Seventh Avenue – Alpine to end of District Road
- ✚ 1st Street – Birch to Cedar
- ✚ 1st Street – Cedar to Dogwood
- ✚ Spruce Avenue
- ✚ Eighth Avenue
- ✚ 2nd Street
- ✚ 4th Street
- ✚ Seventh Avenue



Sani-dump upgrades were completed in 2020



The Spruce watermain was cost shared with the developer as well as the water loop from Heron Ridge to Wrangler way.

A Tree Canada grant was received which allowed for a few new trees to be planted around town.



The Elgin Crosswind Sweeper was replaced in 2020

2021 Future Goals

Cariboo Trail Sidewalk

To create a safe pedestrian link between the large residential neighborhood and the facilities & amenities of the District's downtown core.

Asphalt Re-Surfacing in various areas within the District

Alley from Burghley to Jens
Fourth from Birch to Cedar

Building addition to store equipment

To reduce wear on equipment due to exposure to the elements and to add another level of security.

Replace John Deere Grader

Unit #326 a 1992 John Deere Grader is nearing the end of its thirty (30) year life cycle. This unit is our snow removal "work horse" and used in summers to grade any remaining gravel areas.

Wastewater Treatment Facilities Upgrade

In order to increase current efficiency, reliability and useful life of the Wastewater Treatment Facilities, the following upgrades are required:

- Upgrades to the Main Lift Station
- Blower Building upgrades
- Aerated Lagoon Upgrades, sludge removal and disposal
- Replacement of Aerator membranes
- SCADA communication improvements

Sewer Main Lift Station

The Main Sewer Lift Station located on North Birch by the soccer fields requires pump replacements with the older units being re-built for spares.

Historian Data Collection Program

A time-series database designed to collect, store, and process data from the SCADA system. The stored data can then be used to display trends on charts, create reports, and perform data analysis.

✚ Centennial Park Picnic Shelters (2)

Council committed in having two (2) units built each year over a 3-4year time frame. These are the last 2 units to be built and will be located in the upper play area, close to the spray park to provide shelter to families while they water their children play.

✚ Valley Room & Kitchen Upgrades (Depending on Grant Funding Approval)

An update of this facility and the commercial kitchen would provide a modern and functional location for multiple user groups and organizations to host events and provide community service. New flooring & paint throughout, upgrades & replacement of accessible washroom facilities, upgrades & replacement of all commercial kitchen appliances and general code compliance issues to be addressed.



Photo Credit: Bob Wieduwilt



Fire Services

The Fire Services department 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 Chief.

The department provides the community with fire suppression, rescue services, medical aid and public education. Fire Services 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 300+ incidents per year ranging from wildland fires, motor vehicle incidents, medical aid, structure fires, gas leaks and fire 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.



2020 Achievements

- ✦ Responded to the COVID-19 pandemic. This included participating in the EOC, sourcing out PPE and equipment for the department, and responding to emergency calls for service.
- ✦ Large challenges presented themselves relating to the pandemic in 2020 where new department procedures and duties were established. Some of these challenges included increased disinfecting of the hall and equipment, new PPE equipment, and the continuation of training while remaining safe.
- ✦ Seven (7) additional Firefighters obtained their National Fire Protection Association (NFPA) 1001 certifications in 2020.
- ✦ Two additional members obtained NFPA Fire Officer 1 & 3 certifications respectfully,
- ✦ New rescue apparatus was delivered and is in service.
- ✦ Emergency calls for service for the year were 364 (109 fires, 114 MVI's, 105 Medicals and 36 Admin)



2021 Future Goals

- ✚ Training is ongoing for 2021 in order to maintain the department's "full service" fire designation as well as other services such as medical, auto extrication, embankment rescue, and public safety programs.
- ✚ Recruitment is also ongoing and will continue in 2021 with the department looking to recruit five new members in spring.
- ✚ Replace small equipment and turn out gear
- ✚ Expand department communications capabilities via placement of repeater station at Begbie Summit.



Photo Credits: Roger Hollander



Photo Credit: James Watrich

Community Forest

Community Forest

2020 operations were focused on fuel management activities along the Horse Lake Road ridge corridor. Activities included:

- Development and harvesting of Fuel Break Cutting Permit CP15: north side of Horse Lake Rd. North from the end of Horse Lake Rd to start of the Earl Lake FSR and the area around Horse Lake School – Garrett Road, Katchmar Road and Hwy 24 north of Irish Lake.
- Layout for Manual Fuel Break treatments were completed along Horse Lake Road (CP 10 – Blocks 1,3,4 & 5
- Piling of surface fuels on CP 12 completed
- Burning small piles and debris that wasn't suitable for grinding of parts of CP10 completed.
- CP12 burning small piles along with harvest debris piles and piles tht cannot be accessed for grinding.

Pile/Debris Burning

- CP15 piling approximately 50% complete in Block 8; completion expected this year. Block 6 will be piled in 2021.
- CP 15 burning will occur in fall of 2021.

Cost Recovery

The community had strong support from FESBC for the Fuel Management and Fire Mitigation projects completed in 2020 including – prescriptions/layout; incremental harvest costs; debris piling; pulp recovery; debris removal and manual fuel treatments. 100% cost recovery was approved.

**Community Forest
2020 Revenue/Expense Summary**

Revenues		Expenditures	
Harvesting	\$ 1,785,435	Operating Costs	\$ 623,565
FESBC	491,615	Dividends Paid	1,000,000
	<hr/> \$ 2,277,050 <hr/>		<hr/> \$ 1,623,565 <hr/>

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.



Photo Credit: Tammy Boulanger

Statistical Data

2020 Permissive Tax Exemption

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	\$ 151,200	8	\$ 493
Evangelical Free Church of America	255,600	8	833
Christ the King Lutheran Church	116,400	8	379
Bethal Chapel Society	1,982,300	8	6,459
Bethal Chapel Society	37,000	6	297
Fraser Basin Property Society	169,400	8	552
100 Mile House Sikh Society	161,100	8	525
Emissaries Of Divine Light - Lessee	8,631	6	69
Cedar Crest Society for Community Living	254,500	8	829
Nature Trust of BC	193,000	6	1,551
Cedar Crest Society for Community Living	796,700	1	3,027
Cedar Crest Society for Community Living	39,200	6	315
Canadian Red Cross	33,400	6	268
100 Mile House Community Club	67,600	6	543
100 Mile House Community Club	289,000	6	2,322
100 Mile House Nordic Ski Society	152,000	8	495
Cariboo Elders Building & Rec Society	407,500	6	3,274
100 Mile House Snowmobile Club	145,000	8	472
100 Mile House Snowmobile Club	130,400	6	1,048
TOTAL	\$ 5,356,531		\$ 23,483

This includes statutory component, if applicable

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 2020, there were several new lots coming online in one subdivision. Building permit values, while strong, consisted mostly of commercial renovations and new single family home construction, neither of which were subject to DCCs. In the case of single family residential construction, DCCs are paid at the time of subdivision not at the time of building.

In 2020, DCCs were collected for one 31 lot subdivision, 29 of which were subject to DCCs. This resulted in a significant increase in DCCs collected over the previous year, but is applicable to only a single subdivision.

2021 is likely to see single family residential construction of these and other serviced residential lots in the District. As such, this type of construction activity will not yield DCCs. Commercial, industrial and multi-family residential development is expected to be modest; and therefore modest DCCs are anticipated.

The following provides some information about DCC collections and expenditures from 2020 for each of the infrastructure types:

	<u>Sewer</u>	<u>Water</u>	<u>Drainage</u>	<u>Roads</u>	<u>Total</u>
Opening Balances	\$ 130,136	\$ 198,354	\$ 14,183	\$ 46,882	\$ 389,555
Collections	0	5,715	0	29,600	35,315
Interest	1,943	3,003	236	707	5,889
Expenditure	-	-	-	-	-
	\$ 132,079	\$ 207,072	\$ 14,419	\$ 77,189	\$ 430,759
Waivers & Reductions	\$ -	\$ -	\$ -	\$ -	\$ -

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



Photo Credit: Flori Vincenzi

FINANCIAL STATEMENTS



I5

DISTRICT OF 100 MILE HOUSE

M E M O

Date: May 7, 2021
To: Mayor & Council
From: Administration
Subject: Financial Information Act/Statement of Financial Information

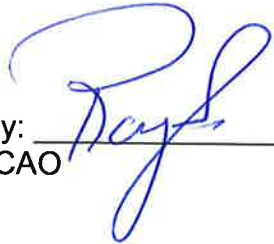
In reference to the above, Section 9(2) of BC Reg. 371/93 states that the Statement of Financial Information (financial statements and all accompanying schedules) must be approved by Council and the Chief Financial Officer.

Along with the financial statements previously supplied, please find attached the remaining required documents for your approval.

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 2020 be approved and authorized for signature.”

Tammy Boulanger
Director of Finance

Endorsed by: 
Roy Scott, CAO



DISTRICT OF

100 Mile House

**STATEMENT OF FINANCIAL
INFORMATION**

2020

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2020 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 | 2020

Schedule of Remuneration and Expenses - 2020

Elected Officials

Name	Position	Remuneration	Travel & Conferences	Total
Mitch Campsall	Mayor	\$ 17,690.00	\$ 2,416.64	\$ 20,106.64
Ralph Fossum	Councillor	8,844.00	-	8,844.00
Dave Mingo	Councillor	8,844.00	-	8,844.00
Christopher Pettma	Councillor	8,844.00	-	8,844.00
Maureen Pinkney	Councillor	8,844.00	2,161.33	11,005.33
		\$ 53,066.00	\$ 4,577.97	\$ 57,643.97

Employees earning more than \$75,000 per year

Position	Base Salary	Travel & Conferences	Total	
Fire Chief	\$ 98,104.48	\$ 2,163.32	\$ 100,267.80	
Deputy Fire Chief	83,252.49	2,502.96	85,755.45	
Director of Community Services	118,666.54	1,529.06	120,195.60	
Chief Administrative Officer	153,406.30	3,671.37	157,077.67	
Director of Planning & Ec. Dec.	90,578.56	2,456.18	93,034.74	
Director of Finance	96,907.38	2,620.00	99,527.38	
Deputy CAO/Corporate Officer	83,793.47	-	83,793.47	
		\$ 724,709.22	\$ 14,942.89	\$ 739,652.11

Employees earning less than \$75,000 per year

Consolidated total of other employees with remuneration less than \$75,000	\$ 738,188.54	36,501.84	774,690.38
----------------------------------------------------------------------------	---------------	-----------	------------

Total Remuneration	\$ 1,515,963.76	\$ 56,022.70	\$ 1,571,986.46
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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 | 2020

Schedule of Supplier Goods & Services Payments

Name	Amount	Services
100 MILE DEVELOPMENT CORP.	\$ 427,794.45	Fee For Service
BC ASSESSMENT AUTHORITY	33,592.35	Annual Tax Levy
BC HYDRO & POWER AUTHORITY	169,869.62	Utility Charges
BC TRANSIT	201,589.29	Bus transportation contract
BREE CONTRACTING	336,611.59	Capital Projects
BURGESS PLUMBING	27,848.62	Repairs & Maintenance
CARIBOO CHILCOTIN REGIONAL HOSP	356,670.70	Annual Tax Levy
CARIBOO REGIONAL DISTRICT	750,553.42	Annual Tax Levy/Debenture Debt Pmts
CENTRAL CARIBOO DISPOSAL SERVICE	83,533.92	Garbage Collection
COMMISSAIONAIRES BC	27,723.93	Bylaw Services
DWB CONSULTING SERVICES LTD.	34,127.94	Contract Services
FOUR-RIVERS CO-OPERATIVE	36,049.99	Fleet Fuel
GARTH'S ELECTRIC CO LTD. - INC. NO.	55,240.54	Contracted Electrical Services
GREAT WEST LIFE ASSURANCE COMP.	97,103.17	Employee Benefits
HUB INTERNATIONAL BARTON LTD	90,562.00	Insurance
HUSKA HOLDINGS	61,147.74	Contract Services - Grinding
ICBC	47,212.00	Vehicle Insurance
INTERCONTINENTAL TRUCK BODY	441,295.68	Capital Project - Fire-Rescue Truck
JUNAR ENTERPRISES LTD	38,367.00	Contract Services - Grinding Trucking
KHOTAN HOLDINGS LTD.	42,000.00	Capital Project - Water Mains
LAFARGE CANADA INC.	28,997.49	Supplies - Salt/Sand
MINISTER OF FINANCE	840,172.42	School & Police annual tax levy / Misc
NORTHERN COMPUTER	80,993.12	Contract Services - IT
PENSION CORPORATION	185,847.04	Employee Benefits / Pension
PETER BROS CONSTRUCTION LTD.	338,378.79	Paving
PETRO CANADA	33,318.96	Fleet Fuel
RECEIVER GENERAL FOR CANADA	421,646.34	Employee Benefits
ROYAL BANK VISA	36,836.92	Various purchases
TASCO SUPPLIES	34,797.37	Supplies
TRUE CONSULTING GROUP	228,695.16	Engineering services
UNITED CONCRETE & GRAVEL LTD	42,628.80	Winter Sand / Concrete / Gravel
UPANUP	45,533.25	Contract Services - Web Site
VIMAR EQUIPMENT	335,363.12	Capital Project - CS Fleet - Sweeper
WCB	26,762.08	Workers Compensation
YELLOWHEAD LINE PAINTING	27,932.10	Contract Services / Line Painting
Payments to Vendors over \$25,000	6,066,796.91	
Payments to Vendors under \$25,000	948,494.26	
TOTAL PAYMENTS MADE	\$ 7,015,291.17	

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 2020."

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: _____ 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
General					
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
Statement of Assets & Liabilities					
2	<ul style="list-style-type: none"> • A balance sheet prepared in accordance with GAAP or stated accounting principles / policies, and • Show changes in equity and surplus or deficit due to operations 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements
Operational Statement					
3 (1)	<p>Prepared in accordance with GAAP or stated accounting principles / policies and consists of:</p> <ul style="list-style-type: none"> • a Statement of Income or Statement of Revenue and Expenditures, and • a Statement of Changes in Financial Position 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements
3 (2) 3 (3)	<ul style="list-style-type: none"> • The Statement of Changes in Financial Position may be omitted if it provides no additional information • The omission must be explained in the notes 	<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
Schedule of Debts					
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"> • The schedule may be omitted if addressed under section 2 or 5 and it provides no additional information • The omission must be explained in a note to the schedule 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Schedule of Guarantee and Indemnity Agreements					
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"> • The schedule may be omitted if addressed under section 2 or 4 and it provides no additional information • The omission must be explained in a note to the schedule 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Schedule of Remuneration and Expenses (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
Schedule of Remuneration and Expenses (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"> • the number of severance agreements under which payment commenced in the fiscal year being reported on for non-union employees, and • the range of equivalent months' compensation for them (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"/>	
Schedule of Suppliers of Goods or Services (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
Inactive Corporations					
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"/>	
Approval of Financial Information					
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 http://www.gov.bc.ca/cas/popt/)	<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"/>	

Consolidated Financial Statements

Year Ended December 31, 2020



J1+2

DISTRICT OF 100 MILE HOUSE

MEMO

Date: April 30, 2021
To: Mayor & Council
From: Administration
Subject: Tax Rate Bylaw No. 1378, 2021

The average residential assessment in 2021 is \$218,332, an increase from the average value of \$208,483. in 2020. The average includes all types of Class 1 properties and is comparatively low for a detached single family home in the District.

Municipal tax rates have changed slightly, the following examples demonstrates the impact by comparing the same assessed value in the current year vs. last.

RESIDENTIAL

2021	Assessment example:	\$	218,332.	
	Tax Rate:	\$	3.69159	
	General & Debt Taxes:	\$	805.99	
	Water Frontage: 15.00 x \$4.5136	\$	67.70	
	Sewer Frontage: 15.00 x \$4.6858	\$	<u>70.29</u>	
	Municipal Tax Sub-total:	\$	943.98	
	Other Tax Rate: Including School, etc. (\$ 4.88204)			
	Other Tax Amount	\$	<u>1,065.91</u>	
	Total Taxes:	\$	2,009.89	
	Less: Homeowner Grant		<u>(1,045.00)</u>	
	2021 Net Taxes: (Average)	\$	964.89	

2020	Assessment example:	\$	218,332.	
	Tax Rate:	\$	3.79997	
	General & Debt Taxes:	\$	829.66	
	Water Frontage:	15.00 x \$ 4.2987		64.48
	Sewer Frontage:	15.00 x \$ 4.4627		<u>66.94</u>
	Municipal Tax Sub-total:	\$	961.08	
	Other Tax Rate: Including School, etc. (\$ 4.97968)			
	Other Tax Amount	\$		<u>1,087.22</u>
	Total Taxes:	\$	2,048.30	
	Less: Homeowner Grant	\$		<u>(1,045.00)</u>
	2020 Net Taxes: (Average)	\$		1,003.30

BUSINESS

It is important to note that due to Covid-19 the School and Police tax rates in 2020 for Class 6 were drastically reduced by the Province, for illustrative purposes *2020 Municipal rates* only were used as a fair comparison.

2021	Average Assessment Class 6	\$	364,503	
	Tax Rate:	\$	8.18397	
	General & Debt Taxes:	\$	2,983.08	
	Water Frontage:	\$	67.70	
	Sewer Frontage:	\$	<u>70.29</u>	
	Municipal Tax (Average):	\$		3,121.07

2020	Average Assessment Class 6	\$	364,503	
	Tax Rate:	\$	8.03414	
	General & Debt Taxes:	\$	2,928.47	
	Water Frontage:	\$	61.41	
	Sewer Frontage:	\$	<u>63.75</u>	
	Municipal Tax (Average):	\$		3,053.63

As per the Emergency Order M192 Municipal Council may do three readings and adopt the Tax Rate Bylaw in the same meeting. The attached By-Law concurs with Council's review and direction with respect to 2021 District financial plan; hence the following resolution would be in order:

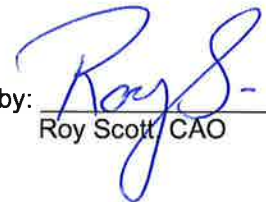
Recommendation:

1. BE IT RESOLVED THAT District of 100 Mile House "Tax Rate Bylaw No. 1378, 2021 be read a first, second and third time this 11th day of May 2021.
2. BE IT RESOLVED THAT District of 100 Mile House "Tax Rate Bylaw No. 1378, 2021 be adopted this 11th day of May 2021.

NOTE: The Province has changed legislative requirements such that three readings and adoption of bylaws may occur on the same day.

Tammy Boulanger
Director of Finance

Endorsed by:


Roy Scott, CAO

DISTRICT OF 100 MILE HOUSE

Bylaw No. 1378

Being a Bylaw to impose a percentage addition to unpaid taxes, establish the date on which property taxes are due and for the levying of rates, for Municipal, Hospital and Regional District purposes for the year 2021.

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

- (1) This bylaw may be cited as **"Tax Rates Bylaw No. 1378-2021"**
- (2) THAT Bylaw No. 759, 1998 Penalty Date Imposition be repealed.
- (3) The following rates are hereby imposed and levied for the year 2021.
 - (a) For all lawful general purposes of the District of 100 Mile House on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "A" of the Schedule attached hereto and forming a part hereof.
 - (b) For debt purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "B" of the Schedule attached hereto and forming a part hereof.
 - (c) For Regional Hospital District purposes on the assessed value of land and improvements taxable for Regional Hospital District purposes, rates appearing in Column "C" of the Schedule attached hereto and forming a part hereof.
 - (d) For Regional District purposes on the assessed value of land and improvements taxable for Regional Hospital District purposes, rates appearing in Column "D" of the Schedule attached hereto and forming a part of hereof.
 - (e) For South Cariboo Recreation purposes of the Cariboo Regional District on the assessed value of land and improvements taxable for General Municipal purposes, rates appearing in Column "E" of the Schedule attached hereto and forming a part of hereof.
 - (f) For Regional District residential garbage collection purposes on the assessed value of land and improvements taxable for Regional Hospital District purposes, rates appearing in Column "F" of the Schedule attached hereto and forming a part of hereof.
- (4) The minimum amount of taxation upon a parcel of real property shall be One Dollar (\$1.00).
- (5) (a) As per Section 235 (1) of the Community Charter, all Municipal Property Taxes levied by and due to the District of 100 Mile House for the 2021 taxation year must be received by 4:30 PM on July 2nd, 2021.

(b) The District of 100 Mile House Collector, shall add to the unpaid taxes of the current year, for each parcel of land and its improvements on the property tax roll, 10% of the current amount unpaid at 4:30 pm on July 2nd, 2021.

READ A FIRST, SECOND AND THIRD TIME this 11th day of May, 2021.

ADOPTED this 11th day of May 2021.

Mayor

Corporate Officer

DISTRICT OF 100 MILE HOUSE
2021 Tax Rates Bylaw No. 1378, 2021
Schedule "A"

	"A" General	"B" Municipal Debt	Total	"C" Cariboo-Chilcotin Regional Hospital District		"D" Cariboo Regional District		"E" CRD South Cariboo Recreation		"F" CRD Residential Garbage	
1 Residential	3.69159	-	3.69159	0.68047	0.95454	0.95454	0.28571	0.28571	0.07792		
2 Utilities	40.00000	-	40.00000	2.38165	3.34089	3.34089	3.09710	3.09710			
3 Supportive Housing	3.69159	-	3.69159	0.68047	0.95454	0.95454	0.28571	0.28571			
4 Major Industry	57.32533	-	57.32533	2.31360	3.24544	3.24544	4.43708	4.43708			
5 Light Industry	10.03854	-	10.03854	2.31360	3.24544	3.24544	0.77713	0.77713			
6 Business	8.18397	-	8.18397	1.66715	2.33862	2.33862	0.63428	0.63428			
7 Managed Forest	10.00421	-	10.00421	2.04141	2.86362	2.86362	0.77427	0.77427			
8 Recreational/Non Profit	3.25228	-	3.25228	0.68047	0.95454	0.95454	0.25142	0.25142			
9 Farm	3.74765	-	3.74765	0.68047	0.95454	0.95454	0.29142	0.29142			



DISTRICT OF 100 MILE HOUSE

M E M O

Date: May 5, 2021

To: Mayor & Council

From: Administration

Subject: Animal Control and Pound Operation Amendment Bylaw No. 1376-2021

At the January 12th Regular Council meeting a letter was received prompting the discussion of amending the Animal Control and Pound Operation Bylaw No. 1131-2008.

Council at that time instructed staff to draft an amendment including the following changes:

- A permitted animals list
- Changing dog licencing from annual to lifetime

Should Council approve the amendment:

BE IT RESOLVED THAT District of 100 Mile House "Animal Control and Pound Operation Amendment Bylaw No. 1376-2021" be read a first, second, and third time this 11th day of May 2021.

S. Elias, D/Corporate Officer

R.Scott, CAO

DISTRICT OF 100 MILE HOUSE

Bylaw No. 1376

Being a Bylaw to amend the District of 100 Mile House Animal Control and Pound Operation
Bylaw No. 1131-2008

This bylaw may be cited for all purposes as “**District of 100 Mile House Animal Control and Pound Operation Amendment Bylaw No.1376-2021**”

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

- 1) That Part 1 – Interpretation, “Animal” be amended to read:

“**animal**” means species as listed on “Schedule B – Permitted Animals”

- 2) That “Schedule B – Permitted Animals” be added to form part of this bylaw

- 3) a) That Part 2 – Licensing of Dogs, Section 2.2 be amended to read:

2.2 Every license and corresponding license tag issued under this bylaw shall be valid for the lifetime of the dog.

- b) That section 2.4, Fees, be amended to read:

2.4 The owner of every dog shall pay a license fee for that dog assessed as follows:

- c) That Section 2.4 (d) be amended to read:

d. notwithstanding the provisions of sub paragraphs (a), (b), (c), above:

(i) an application for a license received on or before February 28th in a licensing year will be issued at no cost to the applicant.

- c) That Part 5 –General Prohibitions, be amended to add:

5.8 Only those species listed on Schedule B, attached and forming part of this bylaw, shall be allowed within the District of 100 Mile House.

READ A FIRST, SECOND AND THIRD TIME this 11th day of May, 2021.

ADOPTED this _____ day of _____, 2021.

Mayor

Corporate Administrator

Animal Control and Pound Operations Bylaw No. 1376, 2021

Schedule B

Permitted Animals

Only the following animals be permitted in the District, subject to the restrictions set out below:

- Agricultural Livestock
 - Horse, sheep, goat, ass, swine, poultry, llama, cow, or other animals of the bovine species, when permitted by zoning.
- Amphibians
 - Only amphibians of the non-poisonous type are permitted
- Arachnids
 - Only arachnids of the non-venomous type and not from the Theraphosidae (tarantula) family of spiders are permitted
- Birds
- Cats
- Chinchilla
- Dogs
- Domestic Mice
- Domestic Rabbit
- Domestic Rat
- Ferret
- Fish
- Gerbil
- Guinea pig
- Hamster
- Hedge hog
- Reptiles
 - Only reptiles of the non-poisonous and non-venomous type that do not exceed 60 centimeters or 24 inches in length at maturity are permitted
- Snakes
 - Only snakes of the non-poisonous and non-venomous type that do not exceed 90 centimeters or 36 inches in length at maturity are permitted



J4

DISTRICT OF 100 MILE HOUSE

M E M O

Date: May 5, 2021
To: Mayor & Council
From: Administration
Subject: Solid Waste and Recyclables Regulation Bylaw
Amendment # 1380-2021

In review of the Solid Waste and Recyclables Regulation Bylaw 1284-2015 it was noted that there needed to be an amendment to reflect current practices.

The District is not involved in the pickup or payment for Trade waste disposal. The changes are indicated on the attached amendment marked as COPY, deletions in red and additions in blue.

Should Council concur with the attached, the following resolution would be in order

RECOMMENDATION:

BE IT RESOLVED THAT the memo from Administration dated May 5, 2021 regarding Solid Waste and Recyclables Regulation Bylaw Amendment 1380-2021 be received and further

BE IT RESOLVED THAT District of 100 Mile House Solid Waste and Recyclables Regulation Bylaw Amendment # 1380-2021 be read a first, second and third time this 11th day of May 2021.



S.Elias
D/Corporate Officer


R. Scott, CAO

DISTRICT OF 100 MILE HOUSE

Bylaw No. 1380

Being a Bylaw to amend the District of 100 Mile House Solid Waste and Recyclables Regulation
Bylaw 1284-2015

This bylaw may be cited for all purposes as “**District of 100 Mile House Solid Waste and Recyclables Regulation Amendment Bylaw No. 1380-2021.**”

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

- 1) That the District of 100 Mile House Solid Waste and Recyclables Regulation Bylaw No. 1284, 2015 is hereby amended as follows:

9. COMMERCIAL COLLECTION

- a) Every owner or occupier of a trade premises having trade waste will be required to use commercial regulation garbage receptacles.
- b) Commercial regulation garbage receptacles are required for collection of trade waste from trade premise, apartment buildings, hotels/motels/auto court, strata lots with more than 4 units, trailer parks and mobile home parks and like institutions. The number of receptacles and pickups per week shall be determined in consultation with the Garbage Collector, with the final decision being that of the District.
- c) The location and placement of trade waste containers shall be mutually agreed upon, with the final decision being that of the District.
- d) All commercial regulation garbage receptacles shall be accessible, collected and removed from trade premises, apartment buildings, hotels/motels/auto courts, strata lots, mobile home and trailer parks, and like institutions with a minimum of one (1) monthly pickup.
- e) There shall be no parking allowed within the designated area of the commercial regulation garbage receptacles so as to facilitate removal of trade waste.
- f) All pickup locations shall be approved by the District.

10. CHARGES FOR COLLECTION

- a) The annual charges for collection of residential garbage and recycling will be determined by way of a tax levy. This levy will be imposed on properties assessed as

"Class 1-Residential" by BC Assessment Authority and who have the ability to participate in automated collection and will appear as a charge together with the annual property tax notice.

- b) Trade Waste Container rental and pick up fees are deemed the responsibility of the property owner.

11. GARBAGE COLLECTOR

It shall be the duty of the garbage collector to provide the following services:

- a) To collect all garbage and recyclables.

READ A FIRST, SECOND AND THIRD TIME this 11 day of May, 2021.

ADOPTED this _____ day of _____, 2021.

Mayor

Corporate Administrator

DISTRICT OF 100 MILE HOUSE

Bylaw No. 1380

Being a Bylaw to amend the District of 100 Mile House Solid Waste and Recyclables Regulation Bylaw 1284-2015

This bylaw may be cited for all purposes as “**District of 100 Mile House Solid Waste and Recyclables Regulation Amendment Bylaw No. 1380-2021.**”

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

- 1) That the District of 100 Mile House Solid Waste and Recyclables Regulation Bylaw No. 1284, 2015 is hereby amended as follows:

9. COMMERCIAL COLLECTION

- a) Every owner or occupier of a trade premises having trade waste ~~in excess of a residential regulation garbage container (240 Litres) per week~~ will be required to use commercial regulation garbage receptacles.
- b) ~~The Contractor shall provide~~ Commercial regulation garbage receptacles are required for collection of trade waste from trade premise, apartment buildings, hotels/motels/auto court, strata lots with more than 4 units, trailer parks and mobile home parks and like institutions. The number of receptacles and pickups per week shall be determined in consultation with the Garbage Collector, with the final decision being that of the District.
- c) The location and placement of trade waste containers shall be mutually agreed upon, with the final decision being that of the District.
- d) All commercial regulation garbage receptacles shall be accessible, collected and removed from trade premises, apartment buildings, hotels/motels/auto courts, strata lots, mobile home and trailer parks, and like institutions ~~at such periods as the Contractor may establish~~ with a minimum of one (1) monthly pickup. ~~All trade waste shall be placed in the receptacle by 7:00 a.m. on all designated collection days.~~
- e) There shall be no parking allowed within the designated area of the commercial regulation garbage receptacles so as to facilitate removal of trade waste.
- f) All pickup locations shall be approved by the District. ~~Any premise not complying with this regulation may be subject to discontinuance of service.~~

10. CHARGES FOR COLLECTION

- a) The annual charges for collection of residential garbage and recycling will be determined by way of a tax levy. This levy will be imposed on ~~all~~ properties assessed as "Class 1-Residential" by BC Assessment Authority and who ~~have the ability to participate in automated collection~~ ~~are in possession of a garbage container and recycling container~~ and will appear as a charge together with the annual property tax notice.
- b) Trade Waste Container rental and pick up fees ~~are deemed the responsibility of the property owner. as supplied by the Contractor, will be invoiced to the property owner by the Contractor on a monthly basis, and paid directly to the Contractor.~~ are deemed the responsibility of the property owner.

11. GARBAGE COLLECTOR

It shall be the duty of the garbage collector to provide the following services:

- a) To collect all garbage and recyclables ~~and trade waste.~~

READ A FIRST, SECOND AND THIRD TIME this 11 day of May, 2021.

ADOPTED this _____ day of _____, 2021.

Mayor

Corporate Administrator



J5

DISTRICT OF 100 MILE HOUSE

MEMO

Date: May 7th, 2021
To: Mayor & Council
From: Finance
Subject: Establishment of Covid-19 Safe Restart Reserve Bylaw #1381-2021

In November 2020, The District of 100 Mile House was notified by the Province the District would receive a \$752,000. Covid-19 Safe Restart Grant. This funding is provided to support increased operating costs and reduced revenues due to Covid-19.

Eligible Costs criteria include:

- Addressing revenue shortfalls
- Facility reopening and operating costs.
- Emergency planning and response costs
- By-law enforcement and protective services
- Computer and electronic technology
- Services for vulnerable persons; and
- Other related costs

The CAO and Dir.of Finance recently met with District auditors PMT, where it was agreed that unexpended funds as at Dec 31st, 2020 would be set up in a Reserve account and removed from Deferred Revenue. Hence, the enabling by-law as per the provisions of the Community Charter is hereto attached for Council consideration.

CONCLUSION

BE IT RESOLVED THAT the District of 100 Mile House Establishment of Covid-19 Safe Restart Reserve Bylaw No. 1381-2021 be read a first, second and third time this 11th day of May 2021.


T. Boulanger; Dir. of Finance


R. Scott, CAO

DISTRICT OF 100 MILE HOUSE

Bylaw No. 1381

Being a bylaw to establish reserve funds for the COVID-19 Safe Restart funding received by the Provincial Government.

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

(1) This bylaw may be cited as ***“Establishment of COVID-19 Safe Restart Reserve Funds Bylaw No. 1281, 2021”***

- 1.1 This reserve shall be called the “Covid-19 Safe Restart Reserve”.
- 1.2 The monies set aside shall be deposited in the General operating account in a chartered bank (as designated as the District Bankers by Council) and shall be accounted for as separate and apart from the other reserve funds being deposited into this bank account, and until required to be expended, may be invested in the manner approved by the Community Charter.
- 1.3 Monies from this reserve shall only be disbursed in accordance by the terms of the Provincial funding stream. Eligible costs will include addressing revenue shortfalls, facility reopening and operating costs, emergency planning and response costs, bylaw enforcement and protective services, computer and other electronic technology costs (to improve interconnectivity and virtual communication), services for vulnerable persons and other related costs. All expenses must be duly approved by Council, and the use of funds must be reported annually in part of the audited financial statements.

READ A FIRST, SECOND AND THIRD TIME this 11th day of May, 2021.

ADOPTED this _____ day of _____, 2021.

Mayor

Corporate Officer

Paid



K1

Supplier : 079850 To ZZ9950

Pay Date : 01-Apr-2021 To 30-Apr-2021

Bank : 0099 - CASH CLEARING/SUSPENSE "BANK" To 6 - 10C

Seq : Cheque No. Status : All

Medium : M=Manual C=Computer

Cheque #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount
25842	01-Apr-2021	RRRC50	RRR+CONTRACTING	Cleared	95	C	4,166.40
25843	07-Apr-2021	PURS50	PURPLE SPRINGS NURSERY	Cleared	97	C	4,140.60
25844	07-Apr-2021	1MGL50	100 MILE GLASS LTD	Issued	99	C	901.02
25845	07-Apr-2021	ACEC50	ACE COURIER SERVICES	Cleared	99	C	463.12
25846	07-Apr-2021	AONP50	AON PARIZEAU INC	Issued	99	C	585.00
25847	07-Apr-2021	B&BT50	B & B TREE TOPPING	Cleared	99	C	477.50
25848	07-Apr-2021	BPCON50	BRAD PADDISON CONTRACTING LTD	Cleared	99	C	262.50
25849	07-Apr-2021	BUIL50	BUILDING OFFICIALS ASSOCIATION OF BC	Cleared	99	C	673.61
25850	07-Apr-2021	BYWY50	BYSTEDT, WYLIE	Cleared	99	C	1,050.00
25851	07-Apr-2021	CARN50	CARO ANALYTICAL SERVICES	Cleared	99	C	273.00
25852	07-Apr-2021	CENT50	CENTRAL CARIBOO DISPOSAL SERVICES LT	Cleared	99	C	7,088.21
25853	07-Apr-2021	CINT50	CINTAS THE UNIFORM PEOPLE	Cleared	99	C	160.00
25854	07-Apr-2021	COMI50	COMMISSIONAIRES BRITISH COLUMBIA	Cleared	99	C	1,099.98
25855	07-Apr-2021	DWBF50	DWB CONSULTING SERVICES LTD	Cleared	99	C	1,283.31
25856	07-Apr-2021	EXEV50	EXETER VALLEY TRUCK & CAR WASH	Cleared	99	C	53.29
25857	07-Apr-2021	FREE50	FREELINE SIGNS & GRAPHICS	Cleared	99	C	90.00
25858	07-Apr-2021	INSO50	INTERRA SOLUTIONS INC	Cleared	99	C	1,491.99
25859	07-Apr-2021	INTC50	INTERCONTINENTAL TRUCK BODY	Cleared	99	C	66.83
25860	07-Apr-2021	INTR50	INTER-MTN TESTING LTD	Cleared	99	C	1,575.00
25861	07-Apr-2021	INTU50	INTERNATIONAL UNION OF OPERATING ENG	Cleared	99	C	471.79
25862	07-Apr-2021	IRID50	IRIDIA MEDICAL INC	Cleared	99	C	105.00
25863	07-Apr-2021	MCNE50	MCNEIL & SONS LOGGING LTD	Issued	99	C	3,041.23
25864	07-Apr-2021	NEWE50	NEW ERA FALLING & FORESTRY LTD	Cleared	99	C	5,355.00
25865	07-Apr-2021	NORI50	NORTHERN LIGHTS KENNELS	Cleared	99	C	200.00
25866	07-Apr-2021	NORM50	NORTHERN COMPUTER	Cleared	99	C	7,633.02
25867	07-Apr-2021	SHAS50	SHAWS ENTERPRISES LTD	Cleared	99	C	407.99
25868	07-Apr-2021	SPAC50	SPARREBOOM, COLE AUSTIN	Issued	99	C	188.00
25869	07-Apr-2021	UNBC50	UNION OF BC MUNICIPALITIES	Cleared	99	C	1,469.32
25870	07-Apr-2021	ABCC50	ABC COMMUNICATIONS LTD	Cleared	100	C	36.70
25871	07-Apr-2021	CAMP50	CAMPALL, PATRICK MICHEL	Cleared	100	C	65.00
25872	07-Apr-2021	CINT50	CINTAS THE UNIFORM PEOPLE	Cleared	100	C	145.62
25873	07-Apr-2021	DONP50	DONNELLY, PAUL	Cleared	100	C	200.00
25874	07-Apr-2021	LABD50	LABOSSIERE, DAVID MICHAEL	Cleared	100	C	50.00
25875	07-Apr-2021	MCLM50	MCLAUCHLIN, MITCHELL	Issued	100	C	50.00
25876	07-Apr-2021	NCMA50	NORTH CENTRAL LOCAL GOVERNMENT ASS	Cleared	100	C	1,324.28
25877	07-Apr-2021	NORM50	NORTHERN COMPUTER	Cleared	100	C	1,647.68
25878	07-Apr-2021	TODB50	TODD, BARRY	Cleared	100	C	50.00
25879	07-Apr-2021	UNBC50	UNION OF BC MUNICIPALITIES	Cleared	100	C	10,409.00
25880	07-Apr-2021	VANH50	VAN HOUTTE COFFEE SERVICES INC	Issued	100	C	167.83
25881	16-Apr-2021	1MFI50	100 MILE FIREMEN'S SOCIETY	Issued	120	C	1,150.00
25882	16-Apr-2021	ACEC50	ACE COURIER SERVICES	Cleared	120	C	25.54
25883	16-Apr-2021	BURG50	BURGESS PLUMBING HEATING & ELECTRIC/	Cleared	120	C	122.71
25884	16-Apr-2021	CANI50	CANLAN ICE SPORTS CORPORATION	Issued	120	C	2,310.00
25885	16-Apr-2021	CARN50	CARO ANALYTICAL SERVICES	Cleared	120	C	126.00
25886	16-Apr-2021	CINT50	CINTAS THE UNIFORM PEOPLE	Cleared	120	C	190.77
25887	16-Apr-2021	COMI50	COMMISSIONAIRES BRITISH COLUMBIA	Cleared	120	C	964.59
25888	16-Apr-2021	GRAY50	TELUS CUSTOM SECURITY SYSTEMS	Cleared	120	C	193.99
25889	16-Apr-2021	INNO50	INNOV8 DIGITAL SOLUTIONS	Cleared	120	C	463.85
25890	16-Apr-2021	INTU50	INTERNATIONAL UNION OF OPERATING ENG	Cleared	120	C	446.41
25891	16-Apr-2021	MCYV50	MCNEIL, YVONNE	Cleared	120	C	2,835.84
25892	16-Apr-2021	MINI50	MINISTER OF FINANCE	Cleared	120	C	869.96
25893	16-Apr-2021	PERS50	PERFECT SOLUTIONS LTD	Issued	120	C	224.95
25894	16-Apr-2021	ROCY50	ROCKY MOUNTAIN PHOENIX	Issued	120	C	554.40
25895	16-Apr-2021	SAND50	SANDERS REDI-MIX LTD	Cancelled	124	C	0.00
25896	16-Apr-2021	SHEN50	SHERINE INDUSTRIES LTD	Cleared	120	C	2,495.14



Supplier : 079850 To ZZ9950

Pay Date : 01-Apr-2021 To 30-Apr-2021

Bank : 0099 - CASH CLEARING/SUSPENSE "BANK" To 6 - 10C

Seq : Cheque No. Status : All

Medium : M=Manual C=Computer

K1

Cheque #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount
Bank : 4 ROYAL BANK - CURRENT ACCOUNT							
25897	16-Apr-2021	SMIT50	SMITTY'S JANITORIAL SERVICES (1993)	Cleared	120	C	1,008.00
25898	16-Apr-2021	VERN50	VERNON BATTERY LTD	Cleared	120	C	321.55
25899	16-Apr-2021	WCEL50	W.C. ELECTRIC LTD	Cleared	120	C	180.69
25900	16-Apr-2021	ACEC50	ACE COURIER SERVICES	Cleared	121	C	247.93
25901	16-Apr-2021	BLAK50	BLACK PRESS GROUP LTD	Cleared	121	C	467.76
25902	16-Apr-2021	BRAN50	BRANDT TRACTOR LTD	Cleared	121	C	493.36
25903	16-Apr-2021	BURG50	BURGESS PLUMBING HEATING & ELECTRICI	Cleared	121	C	33.33
25904	16-Apr-2021	CAGE50	CARIBOO GEOGRAPHIC SYSTEMS	Cleared	121	C	442.06
25905	16-Apr-2021	CAME50	CAMEO PLUMBING LTD	Cleared	121	C	25.50
25906	16-Apr-2021	CENU50	CENTURY HARDWARE LTD	Issued	121	C	15.10
25907	16-Apr-2021	DWBF50	DWB CONSULTING SERVICES LTD	Issued	121	C	1,659.05
25908	16-Apr-2021	EXCO50	PACIFIC BENDING INC	Issued	121	C	194.25
25909	16-Apr-2021	GART50	GARTH'S ELECTRIC CO LTD - INC NO. 248102	Cleared	121	C	898.00
25910	16-Apr-2021	JUST50	JUSTICE INSTITUTE OF BC	Cleared	121	C	800.64
25911	16-Apr-2021	LONE50	LONE BUTTE SUPPLY LTD	Cleared	121	C	313.03
25912	16-Apr-2021	LOOM50	LOOMIS EXPRESS	Issued	121	C	294.63
25913	16-Apr-2021	LORD50	LORDCO AUTO PARTS LTD	Cleared	121	C	165.48
25914	16-Apr-2021	PREI50	PREMIUM TRUCK & TRAILER INC	Cleared	121	C	354.49
25915	16-Apr-2021	SCMO50	SOUTH CARIBOO MOTOR SPORTS LTD	Issued	121	C	1,693.69
25916	16-Apr-2021	SHAS50	SHAWS ENTERPRISES LTD	Cleared	121	C	1,306.37
25917	16-Apr-2021	TASC50	TASCO SUPPLIES LTD	Cleared	121	C	5,091.03
25918	16-Apr-2021	VIMA50	VIMAR EQUIPMENT LTD	Cleared	121	C	226.56
25919	16-Apr-2021	WESR50	WESTERRA EQUIPMENT LP	Cleared	121	C	2,030.11
25920	16-Apr-2021	WURT50	WURTH CANADA LTD	Issued	121	C	180.82
25921	23-Apr-2021	RRRC50	RRR+CONTRACTING	Cleared	122	C	4,166.40
25922	26-Apr-2021	ACEC50	ACE COURIER SERVICES	Issued	123	C	85.48
25923	26-Apr-2021	ANCT50	ANCTIC, TIM	Issued	123	C	61.47
25924	26-Apr-2021	B&BT50	B & B TREE TOPPING	Issued	123	C	1,470.00
25925	26-Apr-2021	BCOE50	BC ONE CALL	Issued	123	C	99.75
25926	26-Apr-2021	CARN50	CARO ANALYTICAL SERVICES	Issued	123	C	126.00
25927	26-Apr-2021	CINT50	CINTAS THE UNIFORM PEOPLE	Cleared	123	C	162.55
25928	26-Apr-2021	CLEA50	CLEARTECH INDUSTRIES INC	Issued	123	C	942.06
25929	26-Apr-2021	CPMJ50	CPMJ CONSULTING INC	Issued	123	C	7,507.50
25930	26-Apr-2021	CUST50	CUSTOM HOSE AND FITTINGS LTD	Cleared	123	C	438.23
25931	26-Apr-2021	DEMC50	DEREK MCNIECE PROMOTIONS	Issued	123	C	1,083.82
25932	26-Apr-2021	DHLE50	LOOMIS EXPRESS	Issued	123	C	245.42
25933	26-Apr-2021	DIRE50	DIRECT EQUIPMENT WEST LTD	Cleared	123	C	721.98
25934	26-Apr-2021	DOMO50	DO-MORE PROMOTIONAL	Cleared	123	C	8.14
25935	26-Apr-2021	DUIC70	DUIITS, CALEB	Issued	123	C	184.90
25936	26-Apr-2021	DURC50	DURAGLAS COMPOSITES (2013)	Issued	123	C	4,891.95
25937	26-Apr-2021	GROS50	GROSSO PRE-CAST INC	Issued	123	C	1,176.00
25938	26-Apr-2021	GUIL50	GUILLEVIN INTERNATIONAL CO	Cleared	123	C	4,509.75
25939	26-Apr-2021	JONE50	JONES, LIZ	Issued	123	C	202.51
25940	26-Apr-2021	JUST50	JUSTICE INSTITUTE OF BC	Issued	123	C	543.88
25941	26-Apr-2021	LEES50	LEE'S CUSTOM FLOORS	Issued	123	C	5,409.23
25942	26-Apr-2021	MINI50	MINISTER OF FINANCE	Issued	123	C	57.92
25943	26-Apr-2021	MINI50	MINISTER OF FINANCE	Issued	123	C	145.85
25944	26-Apr-2021	MINI50	MINISTER OF FINANCE	Issued	123	C	14.57
25945	26-Apr-2021	MORR50	MORRISON, ROB	Issued	123	C	200.00
25946	26-Apr-2021	MVAN50	M VAN NOORT & SONS BULB CO LTD	Cleared	123	C	632.68
25947	26-Apr-2021	NORW50	NORTH-WESTERN SPRINTER GLASS INC.	Issued	123	C	414.35
25948	26-Apr-2021	S&DW50	S & D WELDING & FABRICATING	Cleared	123	C	462.00
25949	26-Apr-2021	SHEP50	SHEPHERD INSTRUMENTS & CONTROLS LTI	Issued	123	C	99.75
25950	26-Apr-2021	SMIT50	SMITTY'S JANITORIAL SERVICES (1993)	Cleared	123	C	1,202.25

Cheque Register-Summary-Bank

Paid



AP5090

Page : 3

Date : May 05, 2021

Time : 4:10 pm

K1

Supplier : 079850 To ZZ9950

Pay Date : 01-Apr-2021 To 30-Apr-2021

Bank : 0099 - CASH CLEARING/SUSPENSE "BANK" To 6 - 100

Seq : Cheque No. Status : All

Medium : M=Manual C=Computer

Cheque #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount
Bank : 4 ROYAL BANK - CURRENT ACCOUNT							
25951	26-Apr-2021	WCGL50	W.C. ELECTRIC LTD	Issued	123	C	167.27
25952	26-Apr-2021	WILL50	WILLIAMS LAKE WATER FACTORY	Cleared	123	C	90.00
25953	26-Apr-2021	XMAU50	XM AUTO LTD	Issued	123	C	4,409.41
Total Computer Paid :		132,269.47	Total EFT PAP :		0.00	Total Paid : 132,269.47	
Total Manually Paid :		0.00	Total EFT File :		0.00		

EFT

+ 94144.26

\$226413.73

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

Cheque Register-Summary-Bank

EFT



AP5090

Page : 1

Date : May 05, 2021

Time : 4:10 pm

Supplier : 079850 To ZZ9950

Pay Date : 28-Mar-2021 To 30-Apr-2021

Bank : 0099 - CASH CLEARING/SUSPENSE "BANK" To 6 - 100

Seq : Cheque No. Status : All

Medium : E=EFT-PAP T=EFT-File

K1

Cheque #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount
03647-0001	22-Apr-2021	BCHY50	BC HYDRO & POWER AUTHORITY	Cleared	128	E	21,988.05
03648-0001	23-Apr-2021	FORT50	FORTIS BC - NATURAL GAS	Cleared	129	E	1,332.50
03649-0001	23-Apr-2021	FORT50	FORTIS BC - NATURAL GAS	Cleared	130	E	84.48
03650-0001	23-Apr-2021	FRCO50	FOUR RIVERS CO-OPERATIVE	Cleared	131	E	6,771.87
03651-0001	15-Apr-2021	PENS50	PENSION CORPORATION	Cleared	132	E	7,286.41
03652-0001	31-Mar-2021	PENS50	PENSION CORPORATION	Cleared	133	E	7,708.88
03653-0001	30-Mar-2021	POST50	POSTAGE BY PHONE	Cleared	134	E	820.00
03654-0001	26-Apr-2021	RECE50	RECEIVER GENERAL OF CANADA	Cleared	135	E	15,581.63
03655-0001	26-Apr-2021	RECE50	RECEIVER GENERAL OF CANADA	Cleared	136	E	1,145.14
03656-0001	12-Apr-2021	RECE50	RECEIVER GENERAL OF CANADA	Cleared	137	E	15,230.60
03657-0001	12-Apr-2021	RECE50	RECEIVER GENERAL OF CANADA	Cleared	138	E	1,682.49
03658-0001	16-Apr-2021	ROYL50	ROYAL BANK VISA	Cleared	139	E	598.37
03659-0001	16-Apr-2021	ROYL50	ROYAL BANK VISA	Cleared	140	E	287.36
03660-0001	16-Apr-2021	ROYL50	ROYAL BANK VISA	Cleared	141	E	1,190.24
03661-0001	16-Apr-2021	ROYL50	ROYAL BANK VISA	Cleared	142	E	255.42
03662-0001	16-Apr-2021	SHAW50	SHAW CABLE	Cleared	143	E	187.04
03663-0001	16-Apr-2021	SHAW50	SHAW CABLE	Cleared	144	E	192.42
03664-0001	23-Apr-2021	SHAW50	SHAW CABLE	Cleared	145	E	94.03
03665-0001	23-Apr-2021	SHAW50	SHAW CABLE	Cleared	146	E	45.87
03666-0001	14-Apr-2021	SHAW50	SHAW CABLE	Cleared	147	E	398.94
03667-0001	01-Apr-2021	TELM50	TELUS MOBILITY CELLULAR INC	Cleared	148	E	574.80
03668-0001	01-Apr-2021	GRWL50	THE GREAT-WEST LIFE ASSURANCE COMPA	Cleared	149	E	9,565.83
03669-0001	01-Apr-2021	TELU50	TELUS COMMUNICATIONS COMPANY	Cleared	150	E	72.80
03670-0001	23-Apr-2021	TELU50	TELUS COMMUNICATIONS COMPANY	Cleared	151	E	17.01
03671-0001	15-Apr-2021	TELU50	TELUS COMMUNICATIONS COMPANY	Cleared	152	E	256.46
03672-0001	01-Apr-2021	TELU50	TELUS COMMUNICATIONS COMPANY	Cleared	153	E	775.62

Total Computer Paid : 0.00

Total EFT PAP : 94,144.26

Total Paid : 94,144.26

Total Manually Paid : 0.00

Total EFT File : 0.00

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