



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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#### District of 100 Mile House

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100 Mile House BC V0K 2E0  
250.395.2434

[www.100milehouse.com](http://www.100milehouse.com)



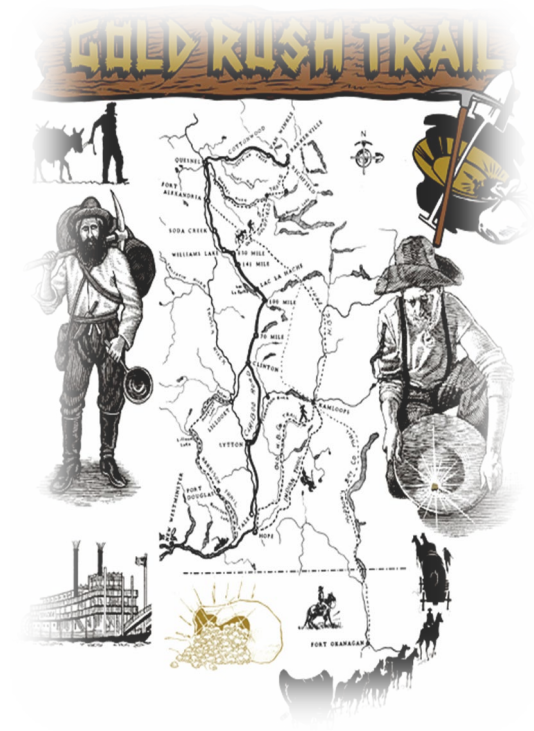
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# History of 100 Mile House

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 worldily 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](http://www.100milehouse.com). In-Camera meetings are held as per section 90 of the *Community Charter* where necessary.



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



## Council Biographies



### Mayor Mitch Campsall

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

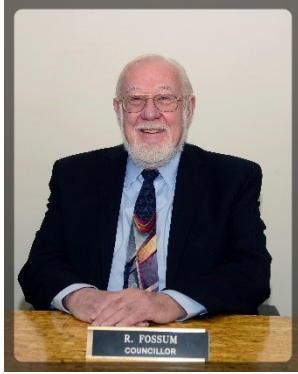
Mitch is involved and supports many aspects of our community. He had spent many years on the Board of the 100 Mile House Lions Club and has participated and supported many other charities and organizations in our community.

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





## **Councilor Chris Pettman**

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

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

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

## **Appointments**

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



## **Councilor Maureen Pinkney**

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

As an active volunteer, she serves as Secretary of the 100 Mile House Wranglers, has past experiences with 100 Mile House Rotary Club, RCACC Cadets, 100 Mile House Snowmobile Club, Alternate Justice Program, 100 Mile Legion Bingos, 100 Mile House Chamber of Commerce, 100 Mile Merchants Assoc., Women's Business Assoc. and many more.

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

## **Appointments**

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



Photo Credit: Darlene Halata

# Organizational Chart

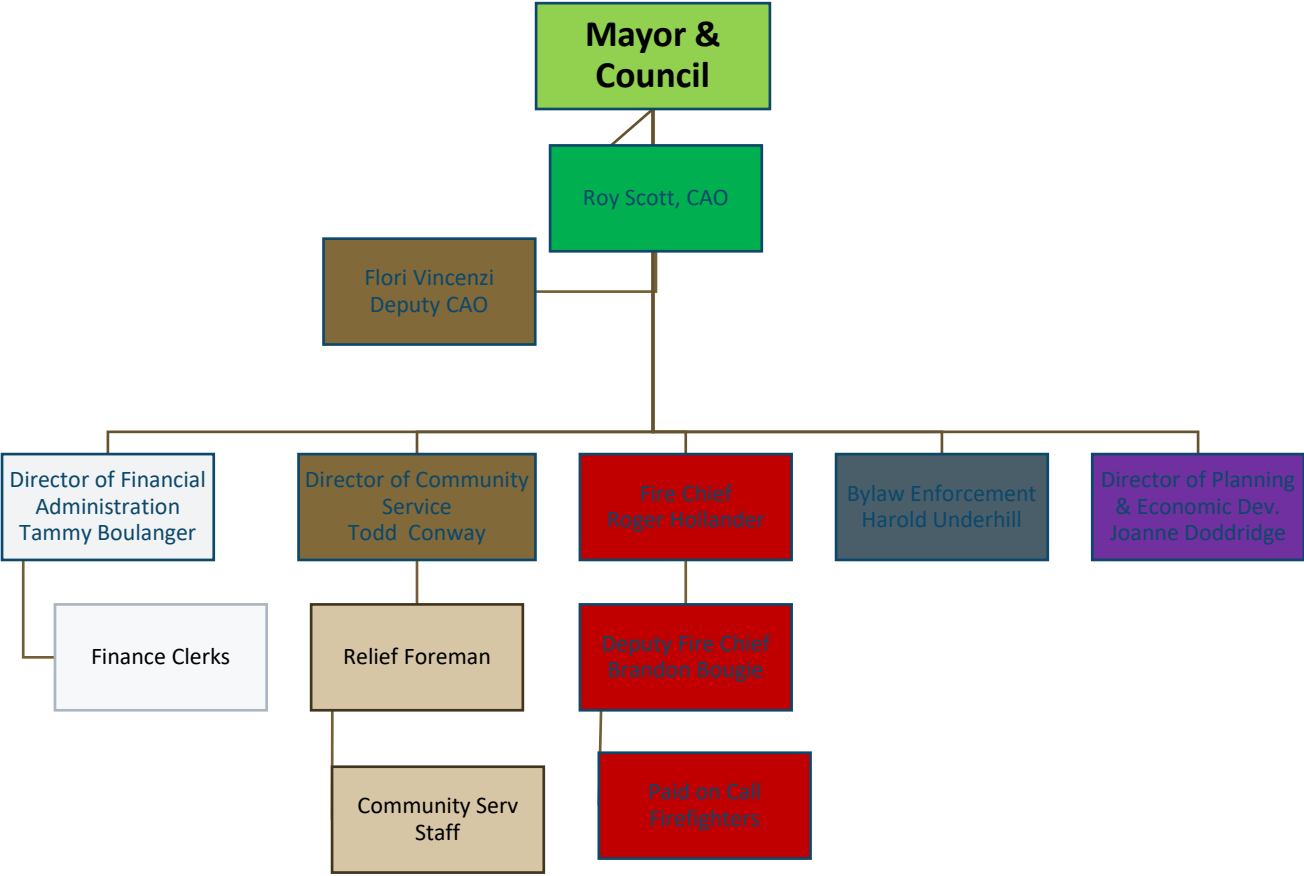




Photo Credit: Solo Productions

## 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!*

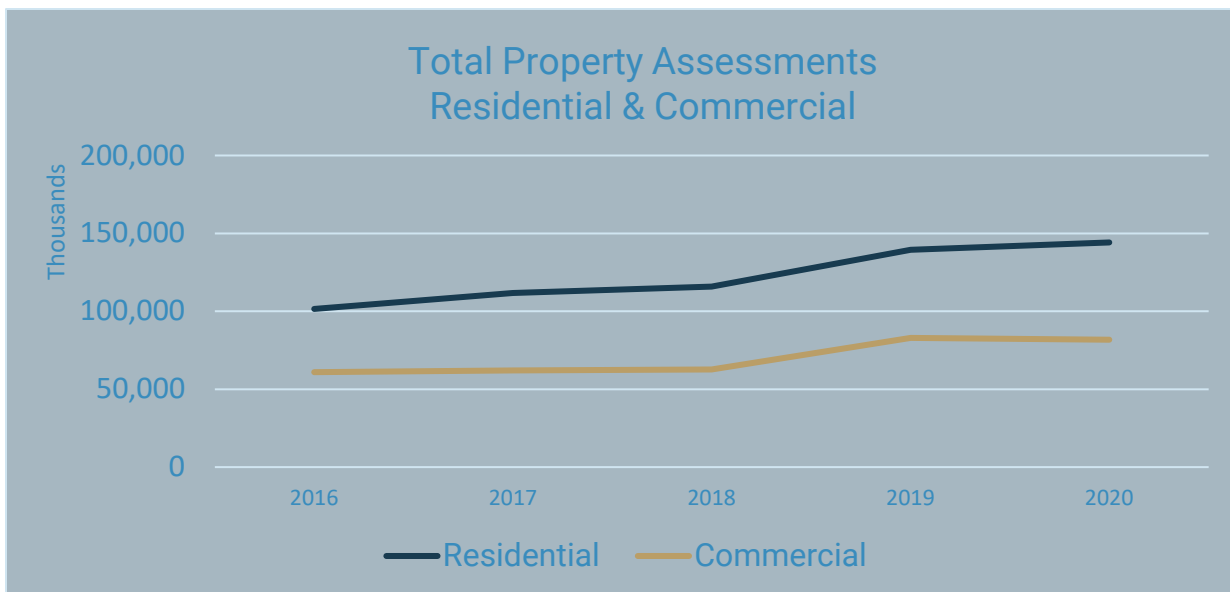
### Consolidated Revenue by Source

	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*

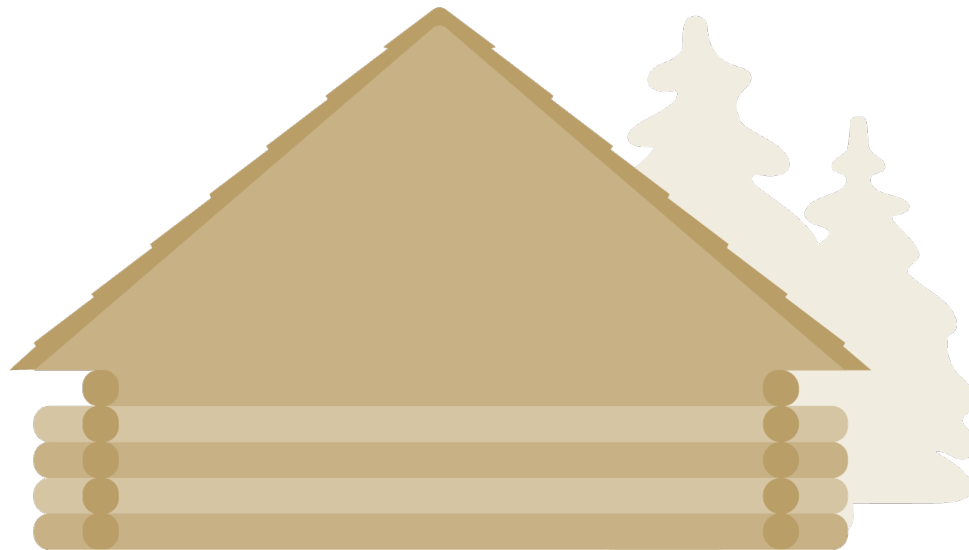




### Consolidated Expenses by Category

	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>

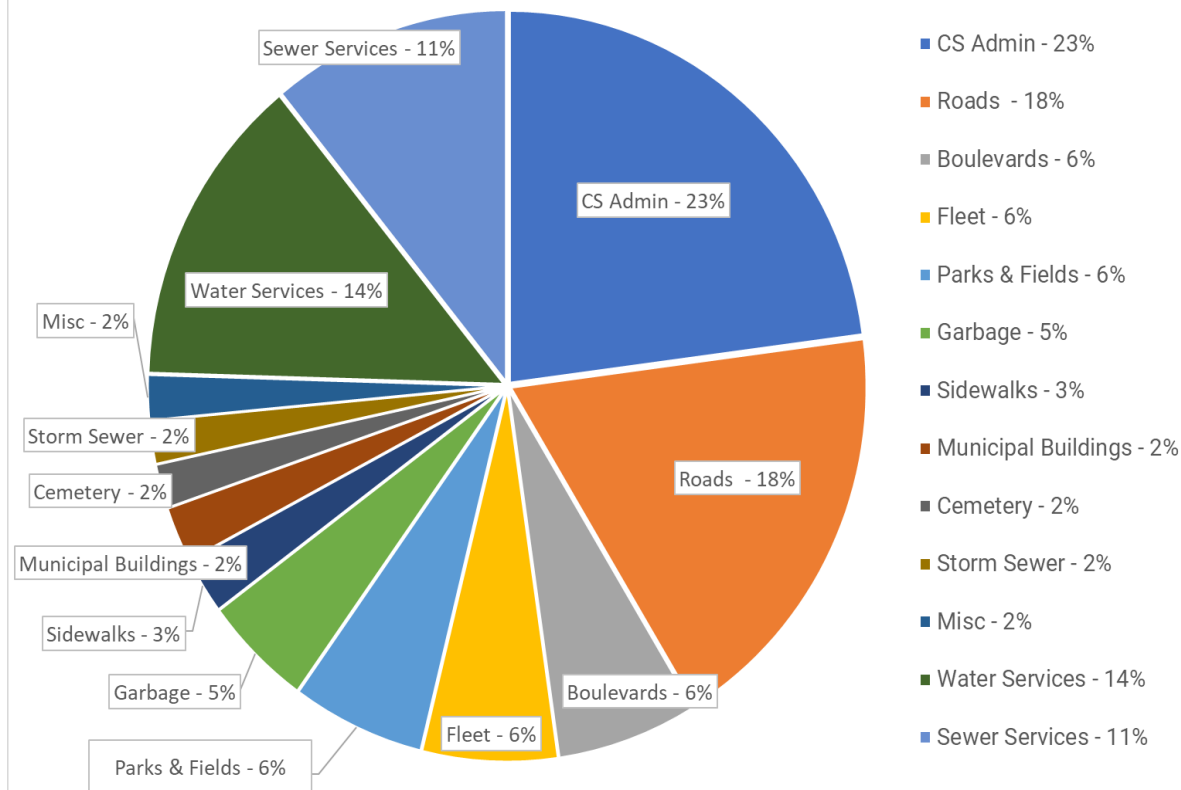
\*2019 - Payout of general municipal debt.



### 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
-  1<sup>st</sup> Street – Birch to Cedar
-  1<sup>st</sup> Street – Cedar to Dogwood
-  Spruce Avenue
-  Eighth Avenue
-  2<sup>nd</sup> Street
-  4<sup>th</sup> 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 that 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
	<u>\$ 2,277,050</u>		<u>\$ 1,623,565</u>

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





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
<b>TOTAL</b>	<b>\$ 5,356,531</b>		<b>\$ 23,483</b>

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

**Note:**

Collections are reported net of Waivers & Reductions.

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

Tammy Boulanger  
Director of Finance



Photo Credit: Flori Vincenzi

## FINANCIAL STATEMENTS

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

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

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## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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

The consolidated financial statements have been prepared by management in compliance with legislation, and in accordance with Canadian public sector accounting standards. The significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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

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

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

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



Tammy Boulanger  
Director of Financial Administration



Mitch Campsall  
Mayor





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## **INDEPENDENT AUDITOR'S REPORT**

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

#### *Report on the Consolidated Financial Statements*

##### *Opinion*

We have audited the consolidated financial statements of 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.

100 Mile House, BC  
May 11, 2021

  
PMT CHARTERED PROFESSIONAL  
ACCOUNTANTS LLP

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

	2020	2019
<b>Financial Assets</b>		
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
	<b>18,568,749</b>	<b>15,328,455</b>
<b>Financial Liabilities</b>		
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	-
	<b>3,026,011</b>	<b>2,620,228</b>
<b>Net Financial Assets</b>	<b>15,542,738</b>	<b>12,708,227</b>
<b>Non-Financial Assets</b>		
Tangible capital assets (Note 11)	36,033,594	35,763,668
Supply inventory	74,554	75,128
Prepays	47,100	43,141
	<b>36,155,248</b>	<b>35,881,937</b>
	<b>51,697,986</b>	<b>48,590,164</b>
<b>Represented by</b>		
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
<b>Accumulated surplus</b>	<b>\$ 51,697,986</b>	<b>\$ 48,590,164</b>

Contingent liabilities and commitments (Note 18)

The accompanying notes are an integral part of this statement

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

	Budget (Unaudited) (Note 21) 2020	2020	2019
<b>Revenue</b>			
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>
<b>Direct costs</b>			
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>
<b>Annual surplus</b>	<u>6,619,965</u>	<u>3,107,822</u>	<u>3,283,618</u>
Accumulated surplus, beginning of year	<u>48,590,164</u>	<u>48,590,164</u>	<u>45,306,546</u>
<b>Accumulated surplus, end of year</b>	<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
<b>Annual surplus</b>	\$ -	\$ 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
<b>Net financial assets, end of year</b>	\$ 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
<b>Operating activities</b>		
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>
<b>Investing and capital activity</b>		
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>
<b>Financing activity</b>		
Debt repayment	<u>(27,574)</u>	<u>(1,319,522)</u>
<b>Increase in cash flow</b>	<u>1,333,660</u>	<u>739,856</u>
Cash - beginning of year	<u>13,607,758</u>	<u>12,867,902</u>
<b>Cash - end of year</b>	<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**

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The District of 100 Mile House was incorporated in 1965 and operates under the provision of the *Local Government Act* and the *Community Charter of British Columbia*. The District provides municipal services 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**

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**1. Significant Accounting Policies continued**

c) Cash and Short Term Investments

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

d) Investment in Government Business Enterprise

The investment in 100 Mile Development Corporation (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**

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**1. Significant Accounting Policies continued**

II. Contributions of Tangible Capital Assets

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

III. Leased Assets

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**

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

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

**4. Accounts Receivable**

	<b>2020</b>	<b>2019</b>
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	-	-
<b>Total Accounts Receivable</b>	<b>\$ 2,462,236</b>	<b>\$ 1,147,163</b>

**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.

	<b>2020</b>		<b>2019</b>	
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
<b>Investment in the Corporation</b>	<b>\$</b>	<b>1,156,905</b>	<b>\$</b>	<b>544,477</b>

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

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

## 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
	<u>\$ 8,190</u>	<u>\$ 20,941</u>

#### 8. Accounts Payable & Accrued Liabilities

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

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

**9. Deferred Revenue**

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

**Balance, beginning of year:**

	<b>2020</b>	<b>2019</b>
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
	1,825,357	1,421,464
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	827,538	512,770
Less: Amount spent on projects and recorded as revenue	282,691	108,878
<b>Closing balance of unspent funds</b>	<b>\$ 2,370,204</b>	<b>\$ 1,825,357</b>

**Federal Gas Tax Funds**

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

**Development Cost Charges**

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

**DISTRICT OF 100 MILE HOUSE**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 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
<b>General Fund</b>					
MFA Issue 73	16,602	-	7,359	9,243	-
<b>Sewer Fund</b>					
MFA Issue 85	60,628	-	5,278	5,694	49,656
<b>Total</b>	<b>\$ 77,230</b>	<b>\$ -</b>	<b>\$ 12,637</b>	<b>\$ 14,937</b>	<b>\$ 49,656</b>

**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	-
	<b>\$ 5,278</b>	<b>\$ 5,278</b>	<b>\$ 5,278</b>	<b>\$ 5,278</b>	<b>\$ -</b>



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

**11. Tangible Capital Assets**

2020	Vehicles, Furniture & Equipment								Total
	Land	Buildings	Transportation	Recreation Facilities	Water	Sewer	Assets Under Construction		
<b>Cost</b>									
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
<b>Accumulated amortization</b>									
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	Land	Buildings	Vehicles, Furniture & Equipment	Transportation	Recreation Facilities	Water	Sewer	Assets Under Construction	Total
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**

<b>Taxes Collected</b>	<b>2020</b>	<b>2019</b>
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
	<b>\$ 5,263,524</b>	<b>\$ 5,414,888</b>
<b>Less transfers to other governments</b>		
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
	<b>\$ 2,120,694</b>	<b>\$ 2,342,120</b>
<b>Net Taxes available for municipal purposes</b>	<b>\$ 3,142,830</b>	<b>\$ 3,072,768</b>

**13. Government Transfers**

<u>Provincial grants</u>	<b>2020</b>	<b>2019</b>
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 &amp; other grants</u>		
Cariboo Regional District	398,528	441,756
NDI Trust	58,679	5,000
UBCM	38,607	-
Forest Enhancement Society	25,589	-
	<b>\$ 2,079,918</b>	<b>\$ 2,583,600</b>

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

**14. Sales of Services**

	<b>2020</b>	<b>2019</b>
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
	<b>\$ 1,404,708</b>	<b>\$ 1,474,865</b>

**15. Accumulated Surplus**

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

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

<b>Reserves</b>	<b>2020</b>	<b>2019</b>
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 ( <i>schedule 1</i> )	531,863	-
Woodlot	360,663	134,690
Community Forest	3,642,345	2,642,345
<b>Total reserves</b>	<b>\$12,083,660</b>	<b>\$11,914,045</b>

- 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:

	<b>2020</b>	<b>2019</b>
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	<b>\$ 35,955,341</b>	<b>\$ 29,496,679</b>

**17. Expenses by Object**

	<b>2020</b>	<b>2019</b>
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	-
	<b>\$ 5,551,516</b>	<b>\$ 6,542,068</b>

**18. Contingent Liabilities and Commitments**

**a) Municipal Pension Plan**

The District of 100 Mile House and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The Board of Trustees, representing plan members and employers, is responsible for administering the plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 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**

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**18. Contingent Liabilities and Commitments continued**

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

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

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

The District of 100 Mile House paid \$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**

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**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 Amount
Budget surplus per Statement of Financial Activities	\$ 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)*

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**Revenue**

BC Safe Restart Grant (Note 13)	<u>\$ 752,000</u>
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**Eligible costs incurred**

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