



<p>A.</p>	<p><u>CALL TO ORDER</u></p> <p>Mayor to call the regular meeting to order at 6:30 PM</p> <p>Acknowledgement that this meeting is being held on Secwepemculecw.</p> <p>BE IT RESOLVED THAT, pursuant to Section 92 of the <i>Community Charter</i>, that this meeting of Council be closed to the public under Section 90 (1)(a,e,g) of the Community Charter.</p> <p>Mayor called the regular meeting back to order at 7:00 PM</p>
<p>B.</p>	<p><u>APPROVAL OF AGENDA:</u></p>
	<p>B1</p> <p><u>BE IT RESOLVED THAT</u> the June 14th, 2022 Regular Council agenda <u>be approved.</u></p>
	<p>Council to report on activities for the year ended December 31, 2021 and invite input from the general public pertaining to the content of the 2021 Annual Report.</p> <hr/> <p>BE IT RESOLVED THAT the 2021 Annual Report be approved.</p>
<p>C.</p>	<p><u>INTRODUCTION OF LATE ITEMS AND FROM COMMITTEE OF THE WHOLE:</u></p>
<p>D.</p>	<p><u>DELEGATIONS:</u></p>
<p>E.</p>	<p><u>MINUTES:</u></p>
<p>Regular Council – May 10th, 2022</p>	<p>E1</p> <p><u>BE IT RESOLVED THAT</u> the minutes of the Regular Council meeting of Math 10th, 2022 <u>be adopted.</u></p>

F.	<u>UNFINISHED BUSINESS:</u>
G.	<u>MAYOR'S REPORT:</u>
H.	<u>CORRESPONDENCE:</u>
Commissionaires Report May 2022	H1 BE IT RESOLVED THAT the By-Law Officer report for the period of May 1 st to May 31 st , 2022 <u>be received.</u>
I.	<u>STAFF REPORTS:</u>
Statement of Financial Information	I1 BE IT RESOLVED THAT the statement of Financial Information of the fiscal year ending 2021 be approved and authorized for signature.
E-Bike Acquisition RFQ	I2 BE IT RESOLVED THAT the report from Administration dated May 17th, 2022, regarding the RFQ for the acquisition of e-bikes and accessories be received; and further BE IT RESOLVED THAT the RFQ to supply the District of 100 Mile House with 7 new e-bikes and accessories be awarded to Riverside E-Ride Inc. for the stipulated price of \$20,934.74 plus GST.
Hun City Mountain Bike Club – Funding request	I3 BE IT RESOLVED THAT memo from Administration regarding the Hun City Mountain Bike Club (HCMBC) funding request be received; and further BE IT RESOLVED THAT the District of 100 Mile House contribute \$1,500 to the HCMBC from the 100 Mile Woodlot Reserve Fund.

<p>RFP – Tourism Asset Inventory Project</p>	<p>I4</p> <p>BE IT RESOLVED THAT the report from Administration dated May 31st, 2022, regarding the RFQ for the Tourism Asset Inventory project be received; and further</p> <p>BE IT RESOLVED THAT the RFP to supply the District of 100 Mile House with a Tourism Aset Inventory be awarded to Expedition Management Consulting Ltd. For the stipulated price of \$24,975 plus applicable taxes.</p> <p>BE IT RESOLVED THAT the email poll conducted on June 1st, 2022 is hereby ratified.</p>
<p>RFP - Videography Project</p>	<p>I5</p> <p>BE IT RESOLVED THAT the report from Administration dated June 8th, 2022, regarding the RFP for the Videography project be received; and further</p> <p>BE IT RESOLVED THAT the RFP to supply the District of 100 Mile House with Videography be awarded to Ace Film Company for the stipulated price of \$10,000 plus applicable taxes.</p>
<p>UBCM Funding Application – Extreme Heat Risk Mapping, Assessment and Planning</p>	<p>I6</p> <p>BE IT RESOLVED THAT the memo from Administration dated June 9, 2022, regarding a funding application to the UBCM in support of Community emergency preparedness support be received; and further</p> <p>BE IT RESOLVED THAT the Council of the District of 100 Mile House approves the District of 100 Mile House participation in a joint application to the UBCM “2022 Extreme Heat Risk Mapping, Assessment and Planning” program in the amount of \$90,000; and further</p> <p>BE IT RESOLVED THAT the Council of the District of 100 Mile House approve The City of Williams Lake be the primary applicant to apply for, receive, and manage the grant funding on behalf of the District of 100 Mile House.</p>
<p>J.</p>	<p><u>BYLAWS:</u></p>
<p>General Local Government Election Bylaw No. 1391-2022</p>	<p>J1</p> <p>BE IT RESOLVED THAT General Local Government Election Bylaw No. 1391-2022 be adopted this 14th day of June, 2022.</p>

K.	<u>VOUCHERS</u>
Paid Vouchers (May) #27142 to #27254 & EFTs	K1 BE IT RESOLVED THAT the paid manual vouchers #27142 to #27254 and EFT's totaling \$455,965.89 <u>be received</u> .
L.	<u>OTHER BUSINESS:</u>
M.	<u>QUESTION PERIOD:</u>
N.	<u>ADJOURNMENT</u> BE IT RESOLVED THAT this June 14 th , 2022 meeting of Council be adjourned: Time:

2021

Annual Report

DISTRICT OF 100 MILE HOUSE



District of 100 Mile House
385 Birch Ave, PO Box 340
100 Mile House, BC V0K 2E0

250. 395.2434
www.100milehouse.com
Visit us on Facebook

Table of Contents

Incorporated July 1965

District Area - 5308 hectares

929.64 metres
AVERAGE ELEVATION

POPULATION (2021) 1928

15 Full Time Employees

22.6 kms Watermains
37.5 kms Sanitary & Storm

46.9 km Surfaced & Gravel Roads

96 WATER HYDRANTS

840 Water Connections
785 Sanitary Connections

Building Permit Value
\$4,890,669 (2021)

Business Licences Issued
410 (2021)

Table of Contents

Introductory

History of 100 Mile House	3
Message from the Mayor	5
District Council	8
District Council Appointments	9
Mission Statement	11
Organizational Chart	12

Departmental Services

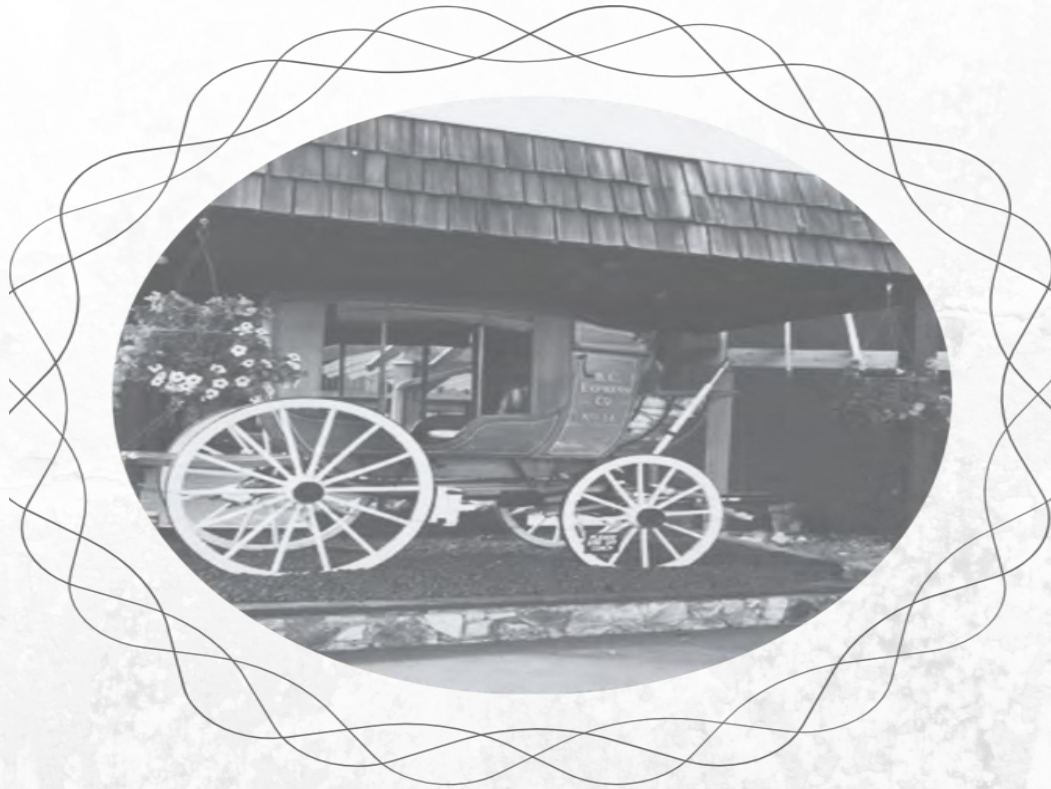
Corporate Service	13
Financial Service	17
Planning & Development Service	23
Community Service	29
Fire Service	33

Community Forest

Community Forest	36
------------------	----

Financial Statements

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 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 supply points for the old 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 the surrounding areas.

History of 100 Mile House



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 Hach, Forest Gove, 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.

Message from the Mayor



On behalf of Council, I am pleased to present the 2021 Annual Report of the District of 100 Mile House.

2021 continued to present challenges with the ongoing pandemic, heat domes, flooding and wildfires.

A good part of 2021 was focused on the safety and well-being of our residents and our economic survival as a community. I want to take this opportunity to thank all the emergency responders and essential support workers who have sustained the District throughout these past two years.

We also must thank every business and various organizations in the community that have gone the extra mile to maintain a safe operation during these challenging times. As we emerge from the pandemic in 2022 let us all remember to honour these businesses and organizations by shopping local and supporting them in any way we can

Despite many challenges, the District continued to fulfill its commitment to provide the smooth delivery of the essential services to our residents. I maintain that the District is fortunate to have such a dedicated group of employees and volunteers that go beyond to ensure the quality of life to which we have all become accustomed.

Despite the many challenges we had to overcome this past year; our ongoing commitment to improving community infrastructure was a big part of 2021. It was particularly satisfying to see the Cariboo Trail sidewalk project near completion in 2021-this was long overdue. The District also began construction of a sidewalk and storm water collection system along Dogwood Ave in 2021 and will be completed early in 2022.

Admittedly in 2021 some of our planned works were derailed and postponed. Hence, we expect 2022 and 2023 to be remarkably busy years in terms of capital projects. We will see upgrades to the wastewater treatment plant, water system upgrades, equipment/fleet upgrades and other significant projects soon to be announced. These projects will see some 10 to 12 million dollars invested in the community.

Message from the Mayor

With success of senior government grant applications and our strong financial stewardship over the years we have been able to limit the impacts of our capital spending on our tax rates. Years ago, we committed to a "pay as you go" philosophy and through debt retirement and sustained growth of reserves, we have not had to borrow monies and saddle the District with long term debt. I do hope future Councils continue this commitment to strong financial stewardship - it is the foundation of long-term community stability.

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.

2021 Achievements

- Cariboo Trail Sidewalk Project (\$1,400,000+/-)
- Utility system upgrades various locations (\$250,000)
- Fleet/Equipment Upgrades – Grader & Fire Engine (\$1,200,000)
- Engineering/Design (HL Bridge, Water Mains, WWTP Upgrades (\$260,000)

As I close out my career in local politics, I am immensely proud to look back over this past term and over the past 25 years and see a community that is well positioned moving into the future. All the goals we set for ourselves over the years have been accomplished. There will be new leaders, fresh staff, and new goals as time marches on; but this Council and those before us have positioned the community for continued success for many years to come.

My words are not hollow when I thank all of you for allowing me the privilege to serve as your Mayor this past 15 years.

Finally, I want to remind everyone that along with our elected Council in October of 2018; we established four pillars to guide us going forward for the term of office to which we were 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

Message from the Mayor

Infrastructure Upgrades and Development

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

Staff Development & Succession Planning

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

Planning & Economic Development

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

District Council / 2018-2022



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

Council's Roles

Council's key roles for leading the community are to:

- Make informed decisions for, and in the interest of the community.
- Anticipate and provide for the community's local service needs.
- Determine policies and programs for the community.
- Set priorities to guide staff and committees.
- Be fiscally prudent and accountable.
- Be open and transparent.
- Champion and advocate for the District of 100 Mile House.
- Have an "enabling effect" through bylaws and regulations.
- Develop a foundation for economic development.
- Actively promote the diversity and growth of the community and local economy.
- Expand relationships with First Nations, other levels of government and other agencies.



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.

District Council Appointments



Mayor Mitch Campsall

- 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.



Councillor Ralph Fossum

- 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

District Council Appointments



Councilor Dave Mingo

- 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

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



Councilor Maureen Pinkney

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

Mission Statement

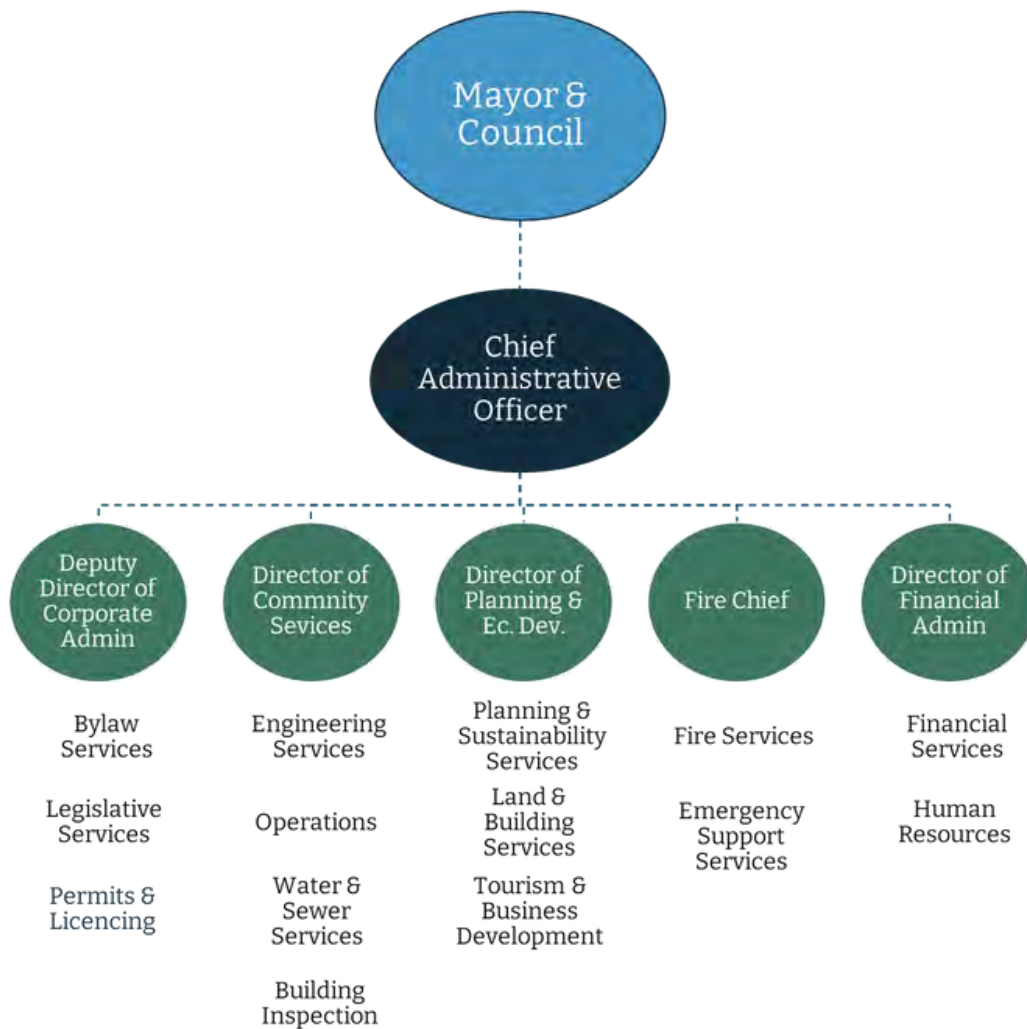
COUNCIL'S MISSION STATEMENT

' 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.'

Organizational Chart

2021 ORGANIZATIONAL CHART





Corporate 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
- Technology including website and social media communications.



Corporate Services

2021 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 been transitioning a new Deputy Director of Corporate Administration from within the organization - we are very proud of our practice of training and promoting from within. We feel we have become an employer of choice - employees now when they are hired that if they take advantage of training opportunities and are committed, opportunities will open up for them over time.

As the world turned virtual we had to learn a new way of holding meetings and training. Council Chambers saw upgrades including screens and cameras to allow attendance from the safety of the home or office. The upgrades were made possible by the COVID Provincial Restart grant.

The District welcomed a fresh new website and a larger presence on social media in 2021. The Department continues to improve communications and a conscious effort to be a reliable source of up-to-date information. This proved invaluable during the wildfire season we experienced during the summer. We feel we are a trusted source online that our residents can turn to during an emergency.

2022 Future Goals

- Facilitate a successful 2022 Municipal Election
- Continue with staff development/training
- Improve information technology to support virtual communications
- Ongoing review of bylaws that require updating





Financial Services



Financial Services

Finance Team



Finance staff provides 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 and grant reporting.

"You get the best out of others when you give the best of yourself."

Service to our client base remains our number one priority. The department ensures financial and information technology controls are in place to safeguard District assets and prevent fraud and error. We continue to support residents and staff through Covid with online services and safe face-to-face interactions. The department is staffed with one full time Finance Clerk and the Chief Financial Officer.



2021 Achievements

- Over \$500,000. invested in District assets
- Grant in Aid provided to support local organization
- 37 Trees Planted with the assistance of Tree Canada
- Staff training & cross-training
- Municipal Building improvements
- Implemented E-Mail Utility Invoicing
- Over \$1.2 Million in grant funding received to support multiple community projects

Many of the projects staff are working on in one year can spill over into multiple years, our project list is a living document that can grow with grant funding opportunities. 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. This has been and will continue to be our number one goal.

2022 Future Goals

- Continue to build reserves
- Support 2022 Municipal Election
- Fire Department & Community Services fleet upgrades
- Staff training & Development
- Complete full analysis of District roadways to support long term capital asset planning
- Continue to source grant opportunities to support community projects
- Work with IT provider to improve protection from Cyber attack and information security



Consolidated Revenue by Source

	2021	2020	2019	2018	2017
Property Tax & GIL	\$3,157,660	\$3,142,830	\$3,072,768	\$3,031,606	\$3,026,418
Government Transfers	\$1,635,703	2,079,918	2,583,600	2,983,076	949,376
Sale of Services	\$1,230,930	1,404,708	1,474,865	1,718,144	1,462,662
Other Revenue	\$213,649	267,311	1,668,899	596,030	359,356
Investment Income	\$109,557	148,669	288,672	241,373	133,990
Earnings of 100 Mile Dev Corp	\$1,196,737	1,612,428	735,827	26,109	230,57
DCC's / *Developer Contributions	*\$1,133,768	-	-	-	-
Gain on Disposal	\$14,666	3,474	1,055	44,453	4,325

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



Consolidated Expenses by Category

	2021	2020	2019	2018	2017
General Government	\$973,551	\$860,428	\$806,355	\$886,895	\$784,090
Protective Services	\$926,318	768,345	774,648	785,443	1,082,179
Solid Waste Management	\$115,331	108,774	127,164	124,241	120,498
Public Health	\$39,096	25,592	29,142	37,508	24,565
Planning & Development	\$631,863	588,555	418,669	473,932	194,649
Transportation	\$1,985,273	1,832,776	1,872,890	1,948,396	1,811,839
Parks, Recreation & Culture	\$207,862	166,597	194,629	198,840	184,055
Water Services	\$725,118	670,647	528,817	500,792	505,527
Sewer Services	\$438,746	497,664	512,575	393,970	410,325
Debt Financing	\$5,278	12,637	1,275,179*	81,552	85,514
Loss from Sale/Write down of TCA's	-	19,501	-	57,400	1,337

* 2019 - Payout of general municipal debt

Permissive Tax Exemptions

A permissive tax exemption (PTE) is an exemption from the payment of municipal tax which is granted by Council to help support organizations that provide services that are deemed to contribute to the well being of the community. In accordance to the Community Charter, the following is a listing of organizations granted a permissive tax exemption in 2021, 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	\$ 160,200	8	\$522
Evangelical Free Church of America	258,600	8	843
Christ the King Lutheran Church	126,800	8	413
Bethal Chapel Society	1,967,600	8	6,411
Bethal Chapel Society	36,300	6	297
Fraser Basin Property Society	174,400	8	568
100 Mile House Sikh Society	171,800	8	560
Emissaries of Divine Light - Leesees	8,631	6	71
Cedar Crest Society for Community Living	815,400	1	3,010
Cedar Crest Society for Community Living	177,200	1	654
Canadian Red Cross	33,400	6	273
100 Mile House Community Club	74,600	6	611
100 Mile House Community Club	292,000	6	2,390
100 Mile House Nordic Ski Society	169,000	8	551
Cariboo Elders Building & Rec Society	399,700	6	3,271
100 Mile House Snowmobile Club	132,600	8	432
100 Mile House Snowmobile Club	161,000	6	1,318



Planning & Development Services



Planning & 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 mitigation, recreation, transportation and trails network planning.

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

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

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



Driven largely by COVID-10 pressures, 2021 saw a continued increase in Lower Mainland and Okanagan residents relocating to our area. People are looking 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 very strong housing sales and development inquiries again in 2021. It has also increased housing pressures significantly. The Planning and Development Department has been very successful in securing grant funding, which has meant another busy year in terms of project management.

2021 Achievements

- **Relocation Guide completed, marketed to major employers, posted on website, promoted for labour and resident recruitment.**
- **Investment Opportunity Profile Sheets completed, marketed to investors and distributed as investment attraction tool.**
- **Completed Economic Development Plan, initiated many recommendations throughout**
- **Completed and launched District and Visitor Centre Website upgrades**
- **Initiated South Cariboo Housing Needs Assessment, project nearing completion, with presentation to Council expected early in 2022**
- **Secondary Suite Policy development underway and nearing completion, with full Policy and recommendations presented to Council for endorsement early in 2022**
- **Worked on partnership projects with CRD and member municipalities, including: Explore Cariboo, Make the Move Labour and Resident Recruitment webpage**
- **Continued to support NDIT programs locally for Business Retention, including Love100MileHouse.com and Business Facade Improvement Program**
- **Refined our priority sectors (NAICs), re-enrolled, and began responding to backlog of inquiries regarding the BC PNP Entrepreneur Immigration Regional Pilot Project**
- **Completed the Marsh Walk and Beautification Project, with front area Visitor Centre grounds and amenities completed**
- **Hired Community Transition Assistant, continued supporting Economic Development role and completing projects**
- **Successful funding applications prepared for Outdoor washroom facility, Active Transportation Grant, Community Support Guide**

2022 Future Goals

- **Continue implementation of Economic Development Strategy recommendations**
- **Complete Housing Needs Assessment, present to Council, submit to the Province, and begin implementation of recommendations**
- **Complete Secondary Suite Policy, present to Council for endorsement, and implement policy direction**
- **Complete Public Washroom and Grounds Improvement Project at Visitor Centre, funding is approved**
- **Community Support Guide, engage contractor(s), prepare content, design, publish and distribute guide, funding is approved**
- **Commence Active Transportation Plan, funding is approved**
- **Continue Make the Move Labour Recruitment partnership with CRD**
- **Continue PNP Entrepreneur Immigration Pilot Project**
- **Continue supporting Community Transition Assistant position**
- **Finalize original Community Support Grant Project**
- **Continue participation on CRD Solid Waste Management Committee**
- **Other projects to be initiated pending external funding approvals - Tree replacement, Tourism Asset Inventory, Wayfinding Strategy, e-bike acquisition**
- **Initiate DCC Bylaw review**



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 2021, there were relatively few new residential lots created as a result of subdivision, with the previous year more active. Likewise, there was limited commercial, institutional and industrial construction, which would see DCCs collected at the building permit stage. However, 2021 was extremely active with single family and duplex residential building permits, neither of which were subject to DCCs at the time of construction. For single family residential construction, DCCs are paid at the time of subdivision not at the time of building.

In 2021, DCCs were collected for only one new residential lot. This resulted in much lower DCC's collected than in the previous year.

2022 is likely to see continued strong trends in single family residential construction. 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.



Development Cost Charges

The following provides some information about DCC collections and expenditures from 2021 for each of the infrastructure types:

	Sewer	Water	Drainage	Roads	Total
Opening Balance	\$ 132,079	\$ 207,072	\$ 14,419	\$ 77,189	\$ 430,759
Collections	1,021	197	-	-	1,218
Interest	1,575	2,439	152	915	5,081
Expenditure	-	-	-	-	-
	\$ 134,675	\$ 209,708	\$ 14,571	\$ 78,104	\$ 437,058
Waivers & Reductions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Note:

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

Tammy Boulanger
Director of Finance



Community Services



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.



Community Services

2021 Achievements



- Created a new park/picnic area at the Visitor Information Centre
- Completely re-finished log work and trim on the Visitor Information Centre building

- Created a safe pedestrian link on Cariboo Trail for the large residential neighborhood and the facilities and amenities of the District's downtown core which included sidewalks, storm and street lights.



Community Services

2021 Achievements



- Dogwood Avenue sidewalk project got underway in 2021, to be completed in 2022. This project includes new sidewalks and storm from Cedar Avenue to Aspen Street and sidewalk from Dogwood Avenue to Cedar Avenue along First Street.

- A new Grader was purchased to replace the aging 1992 John Deere Grader. This unit is our snow removal "work horse" and used in summers to grade any remaining gravel area.



Community Services

2022 Future Goals

- **Complete the Dogwood sidewalk and storm project**
- **Add outdoor washroom at the Visitor Information Centre**
- **Waste Water Project, remove all the sludge from lagoons, new emergency overflow and main lift station**
- **New water main from Fifth to works yard, this will create a second loop for water to high zone and 99 water towers**
- **New water/sewer truck with a crane for pulling pumps**
- **New Bylaw vehicle**







Fire Services



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 350+ 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, Fill the Truck Day, School Tours, etc.



2021 Achievements

- Continued to respond to COVID-19 emergency calls for service, procured related personal protective equipment, and stayed current with related changing procedures and best practices.
- One additional Firefighter obtained their National Fire Protection Association (NFPA) 1001 certification in 2021.
- Two additional members obtained NFPA Fire Officer 1 & 4 certifications respectfully.
- Emergency calls for service for the year were 561 (124 fires, 124 MVI's, 240 Medicals and 73 Admin).

Fire Services

2022 Future Goals

- Training is ongoing for 2012 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 2022 with the department looking to recruit up to eight new members in spring.
- Replace small equipment and turn out gear.
- Continue to work with CN staff regarding the department communications capabilities via placement of repeater station at Begbie Summit.





Community Forest



Community Forest

2021 Achievements

2021 operations were focused on fuel management activities along the Horse Lake Road ridge corridor, Ranchettes and other areas within the Community Forest.

Activities included:

- Completed 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.
- All planned mechanical treatments have been completed. 2,500 piles required burning of which all were completed excepting 25 remaining piles to be burned.
- There were approximately 7,000 hand piles of which 1,700 were burned. High priority hand piles were burned first. Priority determined by proximity to residential units.
- A total of 25,050 M3 of timber were harvested in 2021. There will be limited harvesting in fiscal 2022 and 2023. A new five-(5) year AAC will commence in the fall of 2023.
- Subsequent to burning remaining hand & mechanical piles; in the fall of 2022, the three-(3) year FES project will be complete.



Community Forest

Cost Recovery

The community had strong support from FESBC for the Fuel Management and Fire Mitigation projects completed in 2021 including – prescriptions/layout; incremental harvest costs; debris piling; pulp recovery; debris removal and manual fuel treatments. 100% cost recovery was approved.

Community Forest 2021 Revenue/Expense Summary

Revenues		Expenditures	
Harvesting	\$1,212,295	Operating costs	\$538,365
FESBC	\$523,185	Dividends Paid	\$1,500,000
	<hr/>		<hr/>
	\$1,735,480		\$2,038,365

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.



Financial Statements



Prepared by:
PMT Chartered Professional Accountants LLP

DISTRICT OF 100 MILE HOUSE
Consolidated Financial Statements
Year Ended December 31, 2021

DISTRICT OF 100 MILE HOUSE
Index to Consolidated Financial Statements
Year Ended December 31, 2021

	Page
MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING	1
INDEPENDENT AUDITOR'S REPORT	2 - 3
CONSOLIDATED FINANCIAL STATEMENTS	
Consolidated Statement of Financial Position	4
Consolidated Statement of Financial Activities	5
Consolidated Statement of Changes in Net Financial Assets	6
Consolidated Statement of Cash Flow	7
Notes to Consolidated Financial Statements	8 - 21
Consolidated Schedule - Covid-19 Safe Restart Grant for Local Government (<i>Schedule 1</i>)	22

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.

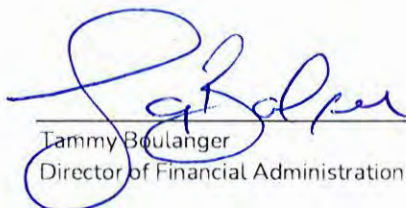
The consolidated financial statements have been prepared by management in compliance with legislation, and in accordance with Canadian public sector accounting standards. The significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of financial 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 the District of 100 Mile House (the "District"), which comprise of the consolidated statement of financial position as at December 31, 2021, and the consolidated statement 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, 2021, 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 10, 2022


**PMT CHARTERED PROFESSIONAL
ACCOUNTANTS LLP**

DISTRICT OF 100 MILE HOUSE
Consolidated Statement of Financial Position
Year Ended December 31, 2021

	2021	2020
Financial Assets		
Cash and short term investments (Note 3)	\$ 18,059,084	\$ 14,941,418
Accounts receivable (Note 4)	689,007	2,462,236
Investment in 100 Mile Development Corporation (Note 6)	853,642	1,156,905
MFA deposits (Note 7)	8,240	8,190
	<u>19,609,973</u>	<u>18,568,749</u>
Financial Liabilities		
Accounts payable and accrued liabilities (Note 8)	650,412	597,209
Deferred revenue (Note 9)	2,464,180	1,939,446
Development cost charges (Note 9)	437,057	430,758
MFA debt reserve (Note 7)	8,240	8,190
Long term debt (Note 10)	38,135	49,656
Other liabilities	9,437	752
	<u>3,607,461</u>	<u>3,026,011</u>
Net Financial Assets	<u>16,002,512</u>	<u>15,542,738</u>
Non-Financial Assets		
Tangible capital assets (Note 11)	38,218,609	36,033,594
Supply inventory	66,456	74,554
Prepays	54,643	47,100
	<u>38,339,708</u>	<u>36,155,248</u>
	<u>54,342,220</u>	<u>51,697,986</u>
Represented by		
Operating fund (Note 15)	3,415,363	3,658,985
Statutory reserves (Note 15)	14,730,990	12,083,660
Equity in tangible capital assets (Note 16)	36,195,867	35,955,341
Accumulated surplus	<u>\$ 54,342,220</u>	<u>\$ 51,697,986</u>

Contingent liabilities and commitments (Note 18)

DISTRICT OF 100 MILE HOUSE
Consolidated Statement of Financial Activities
Year Ended December 31, 2021

	Budget (Unaudited) (Note 21) 2021	2021	2020
Revenue			
Property taxation & grants in lieu (Note 12)	\$ 2,928,190	\$ 3,157,660	\$ 3,142,830
Government transfers (Note 13)	2,974,955	1,635,703	2,079,918
Sale of services (Note 14)	1,100,875	1,230,930	1,404,708
Earnings of 100 Mile Development Corporation (Note 6)	-	1,196,737	1,612,428
Developer contributions	4,090	1,133,768	-
Other revenue	195,700	213,649	267,311
Investment income	80,000	109,557	148,669
Gain on disposal of assets	-	14,666	3,474
	<u>7,283,810</u>	<u>8,692,670</u>	<u>8,659,338</u>
Direct costs			
General government	1,165,755	973,551	860,428
Protective services	845,705	926,318	768,345
Solid waste management and recycling	90,330	115,331	108,774
Public health	31,445	39,096	25,592
Planning and development	790,455	631,863	588,555
Transportation	2,014,800	1,985,273	1,832,776
Parks, recreation and culture	296,850	207,862	166,597
Water services	651,725	725,118	670,647
Sewer services	552,525	438,746	497,664
Debt financing	5,280	5,278	12,637
Loss from sale/write down of tangible capital assets	-	-	19,501
	<u>6,444,870</u>	<u>6,048,436</u>	<u>5,551,516</u>
Annual surplus	838,940	2,644,234	3,107,822
Accumulated surplus, beginning of year	51,697,986	51,697,986	48,590,164
Accumulated surplus, end of year	<u>\$ 52,536,926</u>	<u>\$ 54,342,220</u>	<u>\$ 51,697,986</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, 2021

	Budget (Unaudited) 2021	2021	2020
Annual surplus	\$ -	\$ 2,644,234	\$ 3,107,822
Amortization of tangible capital assets	1,211,450	1,493,519	1,461,608
Purchase of tangible capital assets	-	(3,678,534)	(1,784,403)
Proceeds on disposal of tangible capital assets	-	14,666	36,842
Gain on disposal of tangible capital assets	-	(14,666)	(3,474)
Loss on disposal of tangible capital assets	-	-	19,501
Decrease (increase) in supply inventory	-	8,098	574
Decrease (increase) in prepaid expenses	-	(7,543)	(3,959)
	1,211,450	(2,184,460)	(273,311)
Increase (decrease) in net financial assets	1,211,450	459,774	2,834,511
Net financial assets, beginning of year	15,542,738	15,542,738	12,708,227
Net financial assets, end of year	\$ 16,754,188	\$ 16,002,512	\$ 15,542,738

The accompanying notes are an integral part of this statement

DISTRICT OF 100 MILE HOUSE
Consolidated Statement of Cash Flow
Year Ended December 31, 2021

	2021	2020
Operating activities		
Annual surplus	\$ 2,644,234	\$ 3,107,822
Items not affecting cash:		
Amortization	1,493,519	1,461,608
Gain on disposal of assets	(14,666)	(3,474)
Loss from sale/write down of tangible capital assets	-	19,501
Earnings of 100 Mile Development Corporation	(1,196,737)	(1,612,428)
	<u>2,926,350</u>	<u>2,973,029</u>
Changes in non-cash working capital:		
Accounts receivable	1,773,229	(1,315,073)
Supply inventory	8,098	574
Accounts payable and accrued liabilities	53,203	(99,492)
Deferred revenue and development cost charges	531,034	544,847
Prepays	(7,543)	(3,959)
Other liabilities	8,685	8,868
	<u>2,366,706</u>	<u>(864,235)</u>
Cash flow from operating activities	<u>5,293,056</u>	<u>2,108,794</u>
Investing and capital activity		
Acquisition of tangible capital assets and work in progress	(3,678,535)	(1,784,402)
Proceeds on disposal of tangible capital assets	14,666	36,842
Dividend paid from 100 Mile Development Corporation	1,500,000	1,000,000
	<u>(2,163,869)</u>	<u>(747,560)</u>
Cash flow used by investing and capital activity	<u>(2,163,869)</u>	<u>(747,560)</u>
Financing activity		
Debt repayment	(11,521)	(27,574)
Increase in cash flow	<u>3,117,666</u>	<u>1,333,660</u>
Cash - beginning of year	<u>14,941,418</u>	<u>13,607,758</u>
Cash - end of year	<u>\$ 18,059,084</u>	<u>\$ 14,941,418</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, 2021

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, 2021

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) Revenue Recognition

Grants and contributions (other than grants in lieu of taxes) are recorded when receivable. Grants in lieu of taxes are recognized at the earlier of when received or when money is determined to be more likely than not collected.

Revenue unearned in the current period is recorded as deferred revenue.

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, 2021

1. Significant Accounting Policies (continued)

The District regularly reviews its tangible capital assets to eliminate obsolete items.

Tangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

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. Supply inventory

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 13, 2021. These figures do not reflect subsequent amendments made by the Board of Directors to reflect changes in the budget throughout the year.

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2021

1. Significant Accounting Policies (continued)

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.

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, 2021.

a) Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The District is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources, long-term debt, contributions to the pension plan, and accounts payable.

There is no change in the risk exposure from the previous period.

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.

There is no change in the risk exposure from the previous period.

c) Credit Risk

Credit risk arises from cash and short-term investments and the potential that a counter party will fail to perform its obligations. In order to reduce its credit risk, the District invests its cash and short term investments with high-rated financial institutions and monitors the creditworthiness of its counterparties. The District has a significant number of customers which minimizes the concentration of credit risk.

There is no change in the risk exposure from the previous period.

3. Cash and Short-Term Investments

	2021	2020
Bank	\$ 17,600,406	\$ 14,482,683
Short Term Investments	458,678	458,735
	\$ 18,059,084	\$ 14,941,418

Short Term Investments consist of investments with the Municipal Finance Authority of BC in a pooled money market fund with an annual rate of return of approximately 0.15% (2020 – 0.85%).

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2021

4. Accounts Receivable

	2021	2020
Property Taxes and Utilities	\$ 325,130	\$ 322,021
Other Governments	104,471	110,906
100 Mile Development Corporation	177	1,014,060
Trade and Other	259,229	1,015,249
Total Accounts Receivable	\$ 689,007	\$ 2,462,236

5. Related party transactions

During the year, the District provided operational funding of \$99,509 (2020 - \$75,000) and Covid funding of \$47,391 (2020 - \$35,912) to the 100 Mile Development Corporation, a wholly owned subsidiary. The District also charged rent of \$17,985 (2020 - \$17,985) to the 100 Mile Development Corporation for the Visitor Information Center and nil (2020 - \$10,000) 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 \$1,500,000 (2020 - \$1,000,000) to the District on July 30, 2021, which was paid on August 9, 2021.

Included in accounts receivable on December 31, 2021 is \$177 (2020 - \$1,014,060) due from the 100 Mile Development Corporation. Included in accounts payable on December 31, 2021 is \$49,509 (2020 - \$35,912) 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.

6. 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.

	2021	2020
100 Mile Development Corporation 100 Class A Shares (100%)	\$ 100	\$ 100
Opening retained earnings	1,156,805	544,477
Net income for the year	1,196,737	1,612,428
Dividend	(1,500,000)	(1,000,000)
Closing Retained Earnings	\$ 853,542	\$ 1,156,805
Investment in the Corporation	\$ 853,642	\$ 1,156,905

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2021

6. Investment in 100 Mile Development Corporation (continued)

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

<u>Financial Position</u>	<u>2021</u>	<u>2020</u>
Assets:		
Current	883,289	2,217,566
Tangible Capital Assets	751	981
Total Assets	\$ 884,040	\$ 2,218,547
Liabilities:		
Accounts payable	30,221	47,582
District of 100 Mile House	177	1,014,060
Total Liabilities	\$ 30,398	\$ 1,061,642
Equity:		
Share Capital	100	100
Retained Earnings	853,542	1,156,805
Total Equity	\$ 853,642	\$ 1,156,905
Total Liabilities and Equity	\$ 884,040	\$ 2,218,547
Operations:		
Revenue	2,045,984	2,566,566
Expenses	849,247	954,138
Net Income	\$ 1,196,737	\$ 1,612,428
Dividend	1,500,000	1,000,000
Change In Equity	\$ (303,263)	\$ 612,428

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 cash deposits of \$2,983 (2020 – \$2,933) and deposit notes of \$5,257 (2020 - \$5,257).

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2021

8. Accounts Payable & Accrued Liabilities

	2021		2020
Other Government	\$ 12,820	\$	38
Accrued Wages & Benefits	105,578		76,327
Trade & Other	532,014		520,844
	\$ 650,412	\$	597,209

9. Deferred Revenue

	2021		2020
Canada Community – Building Fund	\$ 1,678,623	\$	1,379,286
Prepaid taxes	163,337		131,299
Miscellaneous	622,220		428,861
Total Deferred Revenue	2,464,180		1,939,446
Development Cost Charges	437,057		430,758
Total Deferred Revenue & Development Cost Charges	\$ 2,901,237	\$	2,370,204

Balance, beginning of year:

	2021		2020
Development Cost Charges – sewer utility fund	\$ 132,079	\$	130,136
Development Cost Charges – water utility fund	207,072		198,354
Development Cost Charges – drainage utility fund	14,419		14,183
Development Cost Charges – roads utility fund	77,188		46,882
Canada Community – Building Fund	1,379,286		1,232,651
Prepaid taxes	131,299		125,779
Capital projects	87,500		-
Miscellaneous	341,361		77,372
	2,370,204		1,825,357
Add:			
Canada Community – Building Fund received	283,530		138,507
Interest income restricted for projects	20,888		14,017
Development Cost Charges	1,218		35,315
Capital projects	460,000		87,500
Other amounts received	401,962		552,199
Total contributions	1,167,598		827,538
Less: Amount spent on projects and recorded as revenue	636,565		282,691
Closing balance of unspent funds	\$ 2,901,237	\$	2,370,204

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2021

9. Deferred Revenue (continued)

Canada Community – Building Fund

The Canada Community – Building Fund 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. Canada Community – Building Fund 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.

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 Sewer Revenue Fund \$3,927 (2020 - \$16,855 and in the General Revenue Fund).

	Balance Beginning of Year	Additions	Principal Amount	Actuarial Adjustment	Balance End of Year
Sewer Fund					
MFA Issue 85	49,656	-	5,278	6,243	38,135
Total	\$ 49,656	\$ -	\$ 5,278	\$ 6,243	\$ 38,135

MFA 85 Maturity Date 2024 Interest Rate 4.575%

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

	2022	2023	2024	2025	2026
Sewer Fund	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, 2021

11. Tangible Capital Assets

2021	Land	Buildings	Vehicles, Furniture & Equipment	Transportation	Recreation Facilities	Water	Sewer	Assets Under Construction	Total
Cost									
Balance, beginning 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
Add: Acquisitions	172,310	-	435,180	532,500	-	323,196	259,338	2,016,143	3,738,667
Less: Disposals/ WIP allocation	-	-	128,110	-	-	-	-	60,133	188,243
Less: Write-downs	-	-	-	-	-	-	-	-	-
Balance, end of year	\$ 2,088,611	\$ 3,399,886	\$ 5,353,574	\$ 24,612,720	\$ 2,120,823	\$ 16,635,403	\$ 8,298,042	\$ 2,213,055	\$ 64,722,115
Accumulated amortization									
Balance, beginning of year	\$ -	\$ 2,407,982	\$ 2,694,340	\$ 10,531,273	\$ 928,492	\$ 4,595,763	\$ 3,980,247	\$ -	\$ 25,138,097
Add: Amortization	-	76,917	267,478	554,305	79,942	342,318	172,559	-	1,493,519
Less: Disposals	-	-	128,110	-	-	-	-	-	128,110
Balance, end of year	\$ -	\$ 2,484,899	\$ 2,833,708	\$ 11,085,578	\$ 1,008,434	\$ 4,938,081	\$ 4,152,806	\$ -	\$ 26,503,506
Net book value, end of year	\$ 2,088,611	\$ 914,987	\$ 2,519,866	\$ 13,527,142	\$ 1,112,389	\$ 11,697,322	\$ 4,145,236	\$ 2,213,055	\$ 38,218,609

2020	Land	Buildings	Vehicles, Furniture & Equipment	Transportation	Recreation Facilities	Water	Sewer	Assets Under Construction	Total
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: Write-downs	-	-	-	-	-	-	-	-	-
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

a) Contributed tangible capital assets

Contributed tangible capital assets have been recognized at fair value at the date of contribution. The value received during the year is \$1,133,768 (2020 - nil) comprised of roads infrastructure in the amount of \$532,500, water and sewer infrastructure \$521,758 and land \$79,510.

b) Write-down of tangible capital assets

Write-down of assets during the year was nil (2020 - \$500)

c) Capital leases

There are no capital leases included in 2021 (2020 - nil)

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2021

12. Property Taxation and Grants in Lieu

Taxes Collected	2021	2020
Property taxes	\$ 5,236,869	\$ 4,878,047
Special assessments	201,096	183,880
1% Utility tax	77,434	91,537
Grants In Lieu of taxes	82,794	92,928
Penalties and interest on taxes	17,839	17,132
	\$ 5,616,032	\$ 5,263,524
Less transfers to other governments		
School District	1,169,184	858,084
Regional District	734,917	712,258
Regional Hospital District	361,651	356,671
Joint Boards & Commissions	33,300	33,088
Other	159,320	160,593
	\$ 2,458,372	\$ 2,120,694
Net Taxes available for municipal purposes	\$ 3,157,660	\$ 3,142,830

13. Government Transfers

<u>Provincial grants</u>	2021	2020
Union of BC Municipalities Well Upgrade	\$ -	\$ 164,159
BC Active Transportation Infrastructure	337,500	
Covid-19 Safe Restart (<i>schedule 1</i>)	-	752,000
Community Transition Capacity project	32,411	10,300
Community Support Grant	24,820	36,682
Ministry of Forests – Forestry Employment Program	109,182	32,576
Labour Market Partnership	36,797	38,587
Other	144,653	121,598
Small Community Protection	385,000	386,266
<u>Federal grants</u>		
Canada Summer Jobs	14,220	16,347
<u>Regional & other grants</u>		
Cariboo Regional District	470,230	398,528
NDI Trust	70,481	58,679
UBCM	10,409	38,607
Forest Enhancement Society	-	25,589
	\$ 1,635,703	\$ 2,079,918

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2021

14. Sales of Services

	2021	2020
Water user rates	\$ 543,485	\$ 505,348
Sewer user rates	398,599	416,455
Garbage/Recycling	25,241	24,976
Timber sales	34,984	310,994
Other	228,621	146,935
	\$ 1,230,930	\$ 1,404,708

15. Accumulated Surplus

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

Surplus	2021	2020
General operating fund	\$ 2,600,205	\$ 2,755,326
Sewer operating fund	380,922	424,603
Water operating fund	434,236	479,056
Operating fund surplus	\$ 3,415,363	\$ 3,658,985

Reserves	2021	2020
Municipal infrastructure	\$ 4,023,999	\$ 3,473,854
Utility infrastructure	2,763,959	2,302,532
Parkland	6,138	6,069
Machinery & Equipment	2,292,111	1,766,334
Covid-19 (<i>schedule 1</i>)	121,733	531,863
Woodlot	380,705	360,663
Community Forest	5,142,345	3,642,345
Total reserves	\$ 14,730,990	\$ 12,083,660

- a) Included in the General Operating Fund are internally restricted funds of \$100,000 (2020 - \$100,000) for the purposes of planning.
- b) Included in the General Operating Fund are internally restricted funds of \$42,414 (2020 - \$56,289) to be used to fund Interior Health Transit expense.

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2021

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:

	2021	2020
Equity in TCA, beginning of year	\$ 35,955,341	\$ 29,496,679
Add: Capital acquisitions	1,722,524	7,926,064
Debt principal repayment	5,278	12,637
Actuarial adjustment	6,243	14,937
Less: Proceeds from the issue of debt	-	-
Disposition at NBV less loss on disposal	-	33,368
Amortization	1,493,519	1,461,608
Equity in TCA, end of year	\$ 36,195,867	\$ 35,955,341

17. Expenses by Object

	2021	2020
Goods and services	\$ 2,455,007	\$ 2,118,426
Salary, wages and benefits	2,089,118	1,921,186
Amortization	1,493,519	1,461,608
Interest and finance charges	5,514	18,158
Debenture debt payments	5,278	12,637
Loss from sale/write down of tangible capital assets	-	19,501
	\$ 6,048,436	\$ 5,551,516

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, 2020, the Plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 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, 2021

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 \$104,110 (2020 - \$100,028) for employer contributions while employees contributed \$89,228 (2020 - \$85,874) to the Plan in fiscal 2021.

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, 2021 is \$1,353,214 (2020 - \$69,656) and is 95% complete; deadline to complete is extended to August 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.

f) Tangible Capital Assets

The District entered into a contract with Hub Fire Engines & Equipment Ltd. on December 21, 2021 for a Fire Engine Apparatus costing \$880,394 plus tax.

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 \$188,069 (2020 - \$188,453) 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, 2021

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. Asset Retirement Obligations (PS 3280)

In August 2018, the Public Sector Accounting Board (PSAB) issued PS 3280 Asset Retirement Obligations to establish recognition, measurement, presentation and disclosure standards for legal obligations associated with the retirement of tangible capital assets. The new section defines the asset retirement activities to include in the cost of a tangible capital asset and the corresponding asset retirement obligation, establishes how to estimate the liability and provides the related financial statement presentation and disclosure requirements. PS 3280 is effective to fiscal years beginning on or after April 1, 2022. The District has not yet determined the effect of the new section on its consolidated financial statements.

22. Budget data

The budget data presented in these consolidated financial statements is based upon the 2021 operating and capital budgets approved as the 2021 to 2025 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.

	<u>Budget Amount</u>
Budget surplus per Statement of Financial Activities	\$ 838,940
Adjust for budgeted items not included in Statement of Financial Activities:	
Transfers from reserve funds	1,261,610
Transfer from operating surplus	-
Acquisition of tangible capital assets	(3,312,000)
Non-cash items - amortization	1,211,450
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, 2021***(Unaudited)*

	2021	2020
Revenue		
BC Safe Restart Grant <i>(Note 13)</i>	\$ -	\$ 752,000
Eligible costs incurred		
Computer & IT Costs - Virtual Communications	62,240	39,281
Facility Reopening and Operating Costs	53,895	42,287
Emergency Planning & Response Cost	2,406	4,334
Revenue Shortfalls	221,589	134,235
Services for Vulnerable Persons	70,000	-
	<u>410,130</u>	<u>220,137</u>
Annual (deficit) surplus	(410,130)	531,863
Reserve balance, beginning of year	<u>531,863</u>	-
Reserve balance, end of year <i>(Note 15)</i>	\$ 121,733	\$ 531,863

The accompanying notes are an integral part of this statement



DISTRICT OF 100 MILE HOUSE

MEETING HELD IN DISTRICT COUNCIL CHAMBERS

Tuesday, May 10th, 2022, AT 7:00 PM

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

STAFF: CAO Roy Scott (via Teams)
 D/Corp Officer Sheena Elias
 Dir. of Finance Tammy Boulanger
 Dir. of Com Services Todd Conway
 Dir. Ec Dev and Planning Joanne Doddridge (via Teams)

Others (12)
 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 Secwepemculecw.</p>
B	<p><u>APPROVAL OF AGENDA</u></p>
	<p>B1</p> <p>Res: 62/22 Moved By: Councillor Fossum Seconded By: Councillor Pinkney</p> <p>BE IT RESOLVED THAT May 10th, 2022 Regular Council agenda be approved.</p> <p style="text-align: right;">CARRIED.</p>

<p>C</p>	<p><u>INTRODUCTION OF LATE ITEMS AND FROM THE COMMITTEE OF THE WHOLE</u></p> <p>No Late items.</p>
<p>D</p>	<p><u>DELEGATIONS</u></p>
<p>PMT 2021 Audit Presentation</p>	<p>D1</p> <p>District auditors PMT Accounting; represented by Keith Greenhalgh presented a brief overview of the District of 100 Mile House 2021 Audited Financial Statements. Mr. Greenhalgh outlined responsibilities of both the Auditors and the District as it pertained to the reporting process. It was reported that the District is in a strong financial position and there are no matters that require attention or change.</p> <hr/> <p>Res: 63/22 Moved By: Councillor Pinkney Seconded By: Councillor Pettman</p> <p>BE IT RESOLVED THAT the District of 100 Mile 2021 Audited Financial Statements be approved as presented.</p> <p style="text-align: center;">CARRIED.</p>
	<p>D2</p> <p>Cindy Parent spoke to Council regarding her concerns in relation to the proposed cemetery bylaw amendment No. 1384-2022. Her concerns included the limiting of items that can be place on gravesites during the maintenance season.</p> <p>Ms. Parent suggested adding a shelf to the cemetery where staff could place memorial items during maintenance.</p> <p>Mayor Campsall thanked Ms. Parent for her comments and indicated that the District would consider the shelf idea.</p>



E	<u>MINUTES</u>
<p>Court of Revision – April 12th, 2021</p>	<p>E1</p> <p>Res: 64/22 Moved By: Councillor Pinkney Seconded By: Councillor Fossum</p> <p>BE IT RESOLVED THAT the minutes of the Court of Revision meeting of April 12th, 2022 <u>be adopted</u>.</p> <p>CARRIED.</p>
<p>Public Hearing – April 12th, 2022</p>	<p>E2</p> <p>Res: 65/22 Moved By: Councillor Pinkney Seconded By: Councillor Pettman</p> <p>BE IT RESOLVED THAT the report of the Public Hearing of April 12th, 2022 <u>be received</u>.</p> <p>CARRIED.</p>
<p>Regular Council – April 12th, 2022</p>	<p>E3</p> <p>Res: 66/22 Moved By: Councillor Fossum Seconded By: Councillor Pinkney</p> <p>BE IT RESOLVED THAT the minutes of the Regular Council meeting of April 12th, 2022 <u>be adopted</u>.</p> <p>CARRIED.</p>
<p>Special Council – April 21st, 2022</p>	<p>E4</p> <p>Res: 67/22 Moved By: Councillor Pinkney Seconded By: Councillor Pettman</p> <p>BE IT RESOLVED THAT the minutes of the Special Council meeting of April 21st, 2022 <u>be adopted</u>.</p> <p>CARRIED.</p>



	<p><u>UNFINISHED BUSINESS</u></p> <p>No unfinished business.</p>
<p>G</p>	<p><u>MAYOR'S REPORT</u></p> <p>Mayor Campsall congratulated Chief Henderson on her re-election as Chief at the Canim Lake Band.</p> <p>Mayor Campsall reported on attending the local Trapper's Convention and the Sikh Vaisakhi celebration. Both events were well attended and brought many out-of-town people into the community.</p> <p>Mayor Campsall and Councillor Pinkney attended the COFI Convention and reported the convention went very well with close to 80% forestry businesses in attendance.</p> <p>Councillor Pinkney commented that the District will be participating in Communities in Bloom this year and the theme is western with a color scheme of red and white to celebrate Canada. Residential properties are encouraged to participate this year.</p>
<p>H</p>	<p><u>CORRESPONDENCE</u></p>
<p>Commissionaires Report April 2022</p>	<p>H1</p> <p>Res: 68/22 Moved By: Councillor Fossum Seconded By: Councillor Pinkney</p> <p>BE IT RESOLVED THAT the By-Law Officer report for the period of April 1st to April 30th, 2022 <u>be received</u>.</p> <p style="text-align: center;">CARRIED.</p>



I.	<u>STAFF REPORTS</u>
Grants for Assistance	<p>I1</p> <p>Res: 69/22 Moved By: Councillor Pinkney Seconded By: Councillor Fossum</p> <p>BE IT RESOLVED THAT the memo from administration dated May 2nd, 2022 regarding the South Cariboo Chamber of Commerce Grants for Assistance application <u>be received</u>; and further</p> <p>BE IT RESOLVED THAT the Council of the District of 100 Mile House approve the following 2022 Grants for Assistance contributions:</p> <p>South Cariboo Chamber of Commerce \$ 1,500.00</p> <p style="text-align: center;">CARRIED.</p>
2021 Annual Report	<p>I2</p> <p>Res: 70/22 Moved By: Councillor Pinkney Seconded By: Councillor Pettman</p> <p>BE IT RESOLVED THAT the 2021 Annual Report be <u>received</u> and made available for public inspection.</p> <p style="text-align: center;">CARRIED.</p>
Housing Needs Report – Summary Form	<p>I3</p> <p>Res: 71/22 Moved By: Councillor Fossum Seconded By: Councillor Pinkney</p> <p>BE IT RESOLVED THAT the memo from administration dated May 2, 2022 regarding the Housing Needs Report Summary Form <u>be received</u>; and further</p> <p>BE IT RESOLVED THAT the Housing Needs Report Summary Form dated April 2022 <u>be received</u>.</p> <p style="text-align: center;">CARRIED.</p>



<p>Waste-Water Treatment Plan NRP Award</p>	<p>I4</p> <p>Res: 72/22 Moved By: Councillor Pinkney Seconded By: Councillor Pettman</p> <p>BE IT RESOLVED THAT the report from Administration dated May 2nd, 2022 regarding the RFQ for the supply of a “Water Utility Service Truck” be received; and further</p> <p>BE IT RESOLVED THAT the RFQ to supply the District of 100 Mile House with a new 2022 5500 Water Utility Service Truck be awarded to Metro Motors Ltd. for the stipulated price of \$170,059.00 plus applicable taxes.</p> <p style="text-align: center;">CARRIED.</p>
<p>J</p>	<p><u>BYLAWS</u></p>
<p>Cemetery Amendment Bylaw No. 1384-2022</p>	<p>J1</p> <p>Res: 73/22 Moved By: Councillor Fossum Seconded By: Councillor Pinkney</p> <p>BE IT RESOLVED THAT Cemetery Bylaw Amendment 1384-2022 <u>be adopted</u> this 10th day of May, 2022</p> <p style="text-align: center;">CARRIED.</p>
<p>Tax Rates Bylaw No. 1388-2022</p>	<p>J2</p> <p>Res: 74/22 Moved By: Councillor Pinkney Seconded By: Councillor Fossum</p> <p>BE IT RESOLVED THAT District of 100 Mile House Tax Rate Bylaw No. 1388-2022 <u>be adopted</u> this 10th day of May 2022.</p> <p style="text-align: center;">CARRIED.</p>



<p>OCP Amendment Bylaw No. 1389-2022</p>	<p>J3</p> <p>Res: 75/22 Moved By: Councillor Fossum Seconded By: Councillor Pettman</p> <p>BE IT RESOLVED THAT Official Community Plan Amendment Bylaw No. 1389, 2022 <u>be adopted</u> this 10th day of May 2022</p> <p>CARRIED.</p>
<p>Zoning Amendment Bylaw No. 1390, 2022</p>	<p>J4</p> <p>Res: 76/22 Moved By: Councillor Pinkney Seconded By: Councillor Pettman</p> <p>BE IT RESOLVED THAT Zoning Amendment Bylaw No. 1390, 2022 <u>be adopted</u> this 10th day of May 2022.</p> <p>CARRIED.</p>
<p>General Local Government Election Bylaw No. 1391-2022</p>	<p>J5</p> <p>Res: 77/22 Moved By: Councillor Fossum Seconded By: Councillor Pinney</p> <p>BE IT RESOLVED THAT the memo from administration dated May 5, 2022, regarding General Local Government Election Bylaw No. 1391-2022 be received, and further;</p> <p>BE IT RESOLVED THAT General Local Government Election Bylaw No. 1391-2022 be read a first, second, and third time this 10th day of May, 2022.</p> <p>CARRIED.</p>



K	<u>GENERAL VOUCHERS</u>
Paid Vouchers (April) #27054 to #27141 & EFTs	<p>K1</p> <p>Res: 78/22 Moved By: Councillor Pinkney Seconded By: Councillor Pettman</p> <p>BE IT RESOLVED THAT the paid manual vouchers #27054 to #27141 and EFT's totaling \$417,146.08 <u>be received</u>.</p> <p style="text-align: center;">CARRIED.</p>
L	<u>OTHER BUSINESS:</u>
M	<u>QUESTION PERIOD:</u>
N	<p><u>ADJOURNMENT</u></p> <p>Res: 79/22 Moved By: Councillor Pinkney Seconded By: Councillor Pettman</p> <p>BE IT RESOLVED THAT this May 10th ,2022 meeting of Council be adjourned: Time: 7:30 PM.</p> <p style="text-align: center;">CARRIED.</p>
	<p>I hereby certify these minutes to be correct.</p> <p>_____</p> <p>Mayor _____ Corporate Officer</p>





COMMISSIONAIRES

TRUSTED · EVERYDAY · EVERYWHERE

H1

Monthly Progress Report

District of 100 Mile House – Bylaw Enforcement Site 545

May 1st to May 31st, 2022

In May there was 4 Request for Service:

- Noise – Resident playing loud music disturbing neighbours – Talked to the resident and gave him a copy of the noise bylaw, said he will keep the music down in the future.
- Garbage – Increasing garbage by a dumpster behind an apartment building, repeat occurrence– Called the owner of the apartment building – Garbage was cleaned up right away and he was asked to monitor it more closely.
- Residents' security camera pointing into neighbors' yard – Spoke to resident with the camera, they moved the camera away from pointing in the neighbor's yard.
- Parking – Vehicle parked for days behind Library in laneway – left note saying vehicle will be towed if not removed – vehicle was moved.

Other issues dealt with in May:

- Dogs off leash in the park – talked to owners and the dogs were put on leash
- 2 Hr parking limit – 3 – left District warnings
- No parking zones – 2 – talks to drivers and the vehicles were moved
- Put posters on community boards for District office.
- Handed out notices for watermain project.

Harold Underhill
Employee No.3258
Commissionaires B.C.



DISTRICT OF

100 Mile House

**STATEMENT OF FINANCIAL
INFORMATION
2021**

Table of Contents

Statement of Financial Information Report Background	Page 2
Statement of Financial Information Approval	Page 3
Management Report	Page 4
Schedule of Remuneration & Expenses	Page 5
Schedule of Payments	Page 6
Schedule of Guarantee & Indemnity	Page 7
Statement of Severance Agreements	Page 7
Financial Information Regulation, Schedule 1 – Checklist	Page 8
Consolidated Financial Statements	Page 13

2021 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

Schedule of Remuneration and Expenses - 2021**Elected Officials**

Name	Position	Remuneration	Travel & Conferences	Total
Mitch Campsall	Mayor	\$ 17,866.90	\$ 505.00	\$ 18,371.90
Ralph Fossum	Councillor	8,932.00	30.00	8,962.00
Dave Mingo	Councillor	8,844.00	30.00	8,874.00
Christopher Pettma	Councillor	8,932.00	30.00	8,962.00
Maureen Pinkney	Councillor	8,932.00	30.00	8,962.00
		<u>\$ 53,506.90</u>	<u>\$ 625.00</u>	<u>\$ 54,131.90</u>

Employees earning more than \$75,000 per year

	Position	Base Salary	Travel & Conferences	Total
Brandon Bougie	Deputy Fire Chief	84,898.81	205.68	85,104.49
Tammy Boulanger	Director of Finance	118,614.89	375.00	118,989.89
Todd Conway	Director of Community Services	154,275.78	-	154,275.78
Joanne Doddridge	Director of Planning & Ec. Dec.	92,979.49	1,154.75	94,134.24
Roger Hollander	Fire Chief	\$ 102,995.80	\$ 2,812.63	\$ 105,808.43
Roy Scott	Chief Administrative Officer	204,879.45	2,578.98	207,458.43
		<u>\$ 758,644.22</u>	<u>\$ 7,127.04</u>	<u>\$ 765,771.26</u>

Employees earning less than \$75,000 per year

Consolidated total of other employees with remuneration less than \$75,000

\$ 857,636.88 36,090.42 893,727.30

Total Remuneration

\$ 1,669,788.00 \$ 43,842.46 \$ 1,713,630.46

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, Emergency Operations Centre overtime paid by the Province of BC, overtime banks, personal needs time bonuses) whereas the financial statement figure is determined on an accrual basis.

Schedule of Supplier Goods & Services Payments

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

Name	Amount	Services
100 MILE DEVELOPMENT CORP.	\$ 159,051.80	Fee For Service
BC ASSESSMENT AUTHORITY	33,465.11	Annual Tax Levy
BC HYDRO & POWER AUTHORITY	185,733.46	Utility Charges
BC TRANSIT	212,688.36	Bus transportation contract
BREE CONTRACTING	1,762,991.62	Capital Projects
CARIBOO FAMILY ENRICHMENT CENT	70,720.00	Community Contribution
CALIBRATE ASSESSMENTS	64,555.06	Contract Services - Misc
CANADIAN MENTAL HEALTH ASSOCI/	70,000.00	Community Contribution
CARIBOO REGIONAL DISTRICT	1,112,991.58	Annual Tax Levy/Debenture Debt Pmts
CENTRAL CARIBOO DISPOSAL SERVI	86,100.77	Garbage Collection
CANADA LIFE	112,964.83	Benefits
COMMISSAIONAIRES BC	26,674.61	Bylaw Servbices
CPMJ CONSULTING INC	30,030.00	Contract Services - Misc
FINNING	420,000.00	Capital - Grader
FOUR-RIVERS CO-OPERATIVE	75,183.92	Fleet Fuel
GARTH'S ELECTRIC CO LTD. - INC. NO.	41,254.69	Contracted Electrical Services
HUB INTERNATIONAL BARTON LTD	94,640.00	Insurance
ICBC	35,682.00	Vehicle Insurance
INGRAM WELL & PUMP SERVICE	66,144.08	Contract Services - Water & Sewer
LAFRENTZ ROAD MARKING	31,125.89	Contract Services - Line Painting
MCNEIL & SONS	29,474.85	Contract Services - Logging
MINISTER OF FINANCE	848,187.03	School & Police annual tax levy / Misc
NEW ERA FALLING & FORESTRY	60,690.00	Contract Services - Logging
NICK WEISER IN TRUST	97,440.00	Land Purchase
NORTH LANDS WATER & SEWER SUPP	35,546.56	Supplies
NORTHERN COMPUTER	46,421.75	Contract Services - IT
PENSION CORPORATION	193,338.53	Employee Benefits / Pension
RECEIVER GENERAL FOR CANADA	500,462.62	Employee/Employer Payroll Expense
ROCKY MOUNTAIN PHOENIX	28,350.15	Supplies
ROYAL BANK VISA	89,706.39	Various purchases
RRR + CONTRACTING	63,974.27	Contract Services - Mechanical
SENSUS COMMUNICATION SOLUTION	42,614.64	Contract Services - IT
SMITTY'S JANITORIAL SERVICES (199	28,428.75	Contract Services - Janitorial
TASCO SUPPLIES	27,110.08	Supplies
TRUE CONSULTING GROUP	280,299.48	Engineering services
UNITED CONCRETE & GRAVEL LTD	44,293.11	Winter Sand / Concrete / Gravel
UPANUP	54,636.75	Contract Services - Web Site
CENTRAL SQUARE (Vadim)	28,301.38	Municipal Software
W.C. ELECTRIC	27,268.50	Contract Services - Electrical
WCB	38,649.79	Workers Compensation
Payments to Vendors over \$25,000	<u>7,257,192.41</u>	
Payments to Vendors under \$25,000	<u>984,496.37</u>	
TOTAL PAYMENTS MADE	\$ 8,241,688.78	

**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 2021."

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: 2021 Phone Number: 250-395-2434
 Date Submitted: June 15, 2022 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)	Prepared in accordance with GAAP or stated accounting principles / policies and consists of: <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"/>	

DISTRICT OF 100 MILE HOUSE
Consolidated Financial Statements
Year Ended December 31, 2021

DISTRICT OF 100 MILE HOUSE
Index to Consolidated Financial Statements
Year Ended December 31, 2021

	Page
MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING	1
INDEPENDENT AUDITOR'S REPORT	2 - 3
CONSOLIDATED FINANCIAL STATEMENTS	
Consolidated Statement of Financial Position	4
Consolidated Statement of Financial Activities	5
Consolidated Statement of Changes in Net Financial Assets	6
Consolidated Statement of Cash Flow	7
Notes to Consolidated Financial Statements	8 - 21
Consolidated Schedule - Covid-19 Safe Restart Grant for Local Government (<i>Schedule 1</i>)	22



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 the District of 100 Mile House (the "District"), which comprise of the consolidated statement of financial position as at December 31, 2021, and the consolidated statement 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, 2021, 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 10, 2022


PMT CHARTERED PROFESSIONAL
ACCOUNTANTS LLP

DISTRICT OF 100 MILE HOUSE
Consolidated Statement of Financial Position
Year Ended December 31, 2021

	2021	2020
Financial Assets		
Cash and short term investments (Note 3)	\$ 18,059,084	\$ 14,941,418
Accounts receivable (Note 4)	689,007	2,462,236
Investment in 100 Mile Development Corporation (Note 6)	853,642	1,156,905
MFA deposits (Note 7)	8,240	8,190
	<u>19,609,973</u>	<u>18,568,749</u>
Financial Liabilities		
Accounts payable and accrued liabilities (Note 8)	650,412	597,209
Deferred revenue (Note 9)	2,464,180	1,939,446
Development cost charges (Note 9)	437,057	430,758
MFA debt reserve (Note 7)	8,240	8,190
Long term debt (Note 10)	38,135	49,656
Other liabilities	9,437	752
	<u>3,607,461</u>	<u>3,026,011</u>
Net Financial Assets	<u>16,002,512</u>	<u>15,542,738</u>
Non-Financial Assets		
Tangible capital assets (Note 11)	38,218,609	36,033,594
Supply inventory	66,456	74,554
Prepays	54,643	47,100
	<u>38,339,708</u>	<u>36,155,248</u>
	<u>54,342,220</u>	<u>51,697,986</u>
Represented by		
Operating fund (Note 15)	3,415,363	3,658,985
Statutory reserves (Note 15)	14,730,990	12,083,660
Equity in tangible capital assets (Note 16)	36,195,867	35,955,341
Accumulated surplus	<u>\$ 54,342,220</u>	<u>\$ 51,697,986</u>

Contingent liabilities and commitments (Note 18)

DISTRICT OF 100 MILE HOUSE
Consolidated Statement of Financial Activities
Year Ended December 31, 2021

	Budget (Unaudited) (Note 21) 2021	2021	2020
Revenue			
Property taxation & grants in lieu (Note 12)	\$ 2,928,190	\$ 3,157,660	\$ 3,142,830
Government transfers (Note 13)	2,974,955	1,635,703	2,079,918
Sale of services (Note 14)	1,100,875	1,230,930	1,404,708
Earnings of 100 Mile Development Corporation (Note 6)	-	1,196,737	1,612,428
Developer contributions	4,090	1,133,768	-
Other revenue	195,700	213,649	267,311
Investment income	80,000	109,557	148,669
Gain on disposal of assets	-	14,666	3,474
	<u>7,283,810</u>	<u>8,692,670</u>	<u>8,659,338</u>
Direct costs			
General government	1,165,755	973,551	860,428
Protective services	845,705	926,318	768,345
Solid waste management and recycling	90,330	115,331	108,774
Public health	31,445	39,096	25,592
Planning and development	790,455	631,863	588,555
Transportation	2,014,800	1,985,273	1,832,776
Parks, recreation and culture	296,850	207,862	166,597
Water services	651,725	725,118	670,647
Sewer services	552,525	438,746	497,664
Debt financing	5,280	5,278	12,637
Loss from sale/write down of tangible capital assets	-	-	19,501
	<u>6,444,870</u>	<u>6,048,436</u>	<u>5,551,516</u>
Annual surplus	838,940	2,644,234	3,107,822
Accumulated surplus, beginning of year	51,697,986	51,697,986	48,590,164
Accumulated surplus, end of year	<u>\$ 52,536,926</u>	<u>\$ 54,342,220</u>	<u>\$ 51,697,986</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, 2021

	Budget (Unaudited) 2021	2021	2020
Annual surplus	\$ -	\$ 2,644,234	\$ 3,107,822
Amortization of tangible capital assets	1,211,450	1,493,519	1,461,608
Purchase of tangible capital assets	-	(3,678,534)	(1,784,403)
Proceeds on disposal of tangible capital assets	-	14,666	36,842
Gain on disposal of tangible capital assets	-	(14,666)	(3,474)
Loss on disposal of tangible capital assets	-	-	19,501
Decrease (increase) in supply inventory	-	8,098	574
Decrease (increase) in prepaid expenses	-	(7,543)	(3,959)
	1,211,450	(2,184,460)	(273,311)
Increase (decrease) in net financial assets	1,211,450	459,774	2,834,511
Net financial assets, beginning of year	15,542,738	15,542,738	12,708,227
Net financial assets, end of year	\$ 16,754,188	\$ 16,002,512	\$ 15,542,738

The accompanying notes are an integral part of this statement

DISTRICT OF 100 MILE HOUSE
Consolidated Statement of Cash Flow
Year Ended December 31, 2021

	2021	2020
Operating activities		
Annual surplus	\$ 2,644,234	\$ 3,107,822
Items not affecting cash:		
Amortization	1,493,519	1,461,608
Gain on disposal of assets	(14,666)	(3,474)
Loss from sale/write down of tangible capital assets	-	19,501
Earnings of 100 Mile Development Corporation	(1,196,737)	(1,612,428)
	<u>2,926,350</u>	<u>2,973,029</u>
Changes in non-cash working capital:		
Accounts receivable	1,773,229	(1,315,073)
Supply inventory	8,098	574
Accounts payable and accrued liabilities	53,203	(99,492)
Deferred revenue and development cost charges	531,034	544,847
Prepays	(7,543)	(3,959)
Other liabilities	8,685	8,868
	<u>2,366,706</u>	<u>(864,235)</u>
Cash flow from operating activities	<u>5,293,056</u>	<u>2,108,794</u>
Investing and capital activity		
Acquisition of tangible capital assets and work in progress	(3,678,535)	(1,784,402)
Proceeds on disposal of tangible capital assets	14,666	36,842
Dividend paid from 100 Mile Development Corporation	1,500,000	1,000,000
Cash flow used by investing and capital activity	<u>(2,163,869)</u>	<u>(747,560)</u>
Financing activity		
Debt repayment	<u>(11,521)</u>	<u>(27,574)</u>
Increase in cash flow	3,117,666	1,333,660
Cash - beginning of year	<u>14,941,418</u>	<u>13,607,758</u>
Cash - end of year	\$ 18,059,084	\$ 14,941,418

The accompanying notes are an integral part of this statement

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2021

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, 2021

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) Revenue Recognition

Grants and contributions (other than grants in lieu of taxes) are recorded when receivable. Grants in lieu of taxes are recognized at the earlier of when received or when money is determined to be more likely than not collected.

Revenue unearned in the current period is recorded as deferred revenue.

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, 2021

1. Significant Accounting Policies (continued)

The District regularly reviews its tangible capital assets to eliminate obsolete items.

Tangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

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. Supply inventory

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 13, 2021. These figures do not reflect subsequent amendments made by the Board of Directors to reflect changes in the budget throughout the year.

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2021

1. Significant Accounting Policies (continued)

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.

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, 2021.

a) Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The District is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources, long-term debt, contributions to the pension plan, and accounts payable.

There is no change in the risk exposure from the previous period.

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.

There is no change in the risk exposure from the previous period.

c) Credit Risk

Credit risk arises from cash and short-term investments and the potential that a counter party will fail to perform its obligations. In order to reduce its credit risk, the District invests its cash and short term investments with high-rated financial institutions and monitors the creditworthiness of its counterparties. The District has a significant number of customers which minimizes the concentration of credit risk.

There is no change in the risk exposure from the previous period.

3. Cash and Short-Term Investments

	2021	2020
Bank	\$ 17,600,406	\$ 14,482,683
Short Term Investments	458,678	458,735
	\$ 18,059,084	\$ 14,941,418

Short Term Investments consist of investments with the Municipal Finance Authority of BC in a pooled money market fund with an annual rate of return of approximately 0.15% (2020 – 0.85%).

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2021

4. Accounts Receivable

	2021	2020
Property Taxes and Utilities	\$ 325,130	\$ 322,021
Other Governments	104,471	110,906
100 Mile Development Corporation	177	1,014,060
Trade and Other	259,229	1,015,249
Total Accounts Receivable	\$ 689,007	\$ 2,462,236

5. Related party transactions

During the year, the District provided operational funding of \$99,509 (2020 - \$75,000) and Covid funding of \$47,391 (2020 - \$35,912) to the 100 Mile Development Corporation, a wholly owned subsidiary. The District also charged rent of \$17,985 (2020 - \$17,985) to the 100 Mile Development Corporation for the Visitor Information Center and nil (2020 - \$10,000) 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 \$1,500,000 (2020 - \$1,000,000) to the District on July 30, 2021, which was paid on August 9, 2021.

Included in accounts receivable on December 31, 2021 is \$177 (2020 - \$1,014,060) due from the 100 Mile Development Corporation. Included in accounts payable on December 31, 2021 is \$49,509 (2020 - \$35,912) 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.

6. 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.

	2021	2020
100 Mile Development Corporation 100 Class A Shares (100%)	\$ 100	\$ 100
Opening retained earnings	1,156,805	544,477
Net income for the year	1,196,737	1,612,428
Dividend	(1,500,000)	(1,000,000)
Closing Retained Earnings	\$ 853,542	\$ 1,156,805
Investment in the Corporation	\$ 853,642	\$ 1,156,905

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2021

6. Investment in 100 Mile Development Corporation (continued)

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

Financial Position	2021		2020	
Assets:				
Current	883,289		2,217,566	
Tangible Capital Assets	751		981	
Total Assets	\$ 884,040	\$	2,218,547	
Liabilities:				
Accounts payable	30,221		47,582	
District of 100 Mile House	177		1,014,060	
Total Liabilities	\$ 30,398	\$	1,061,642	
Equity:				
Share Capital	100		100	
Retained Earnings	853,542		1,156,805	
Total Equity	\$ 853,642	\$	1,156,905	
Total Liabilities and Equity	\$ 884,040	\$	2,218,547	
Operations:				
Revenue	2,045,984		2,566,566	
Expenses	849,247		954,138	
Net Income	\$ 1,196,737	\$	1,612,428	
Dividend	1,500,000		1,000,000	
Change In Equity	\$ (303,263)	\$	612,428	

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 cash deposits of \$2,983 (2020 – \$2,933) and deposit notes of \$5,257 (2020 - \$5,257).

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2021

8. Accounts Payable & Accrued Liabilities

	2021		2020
Other Government	\$ 12,820	\$	38
Accrued Wages & Benefits	105,578		76,327
Trade & Other	532,014		520,844
	\$ 650,412	\$	597,209

9. Deferred Revenue

	2021		2020
Canada Community – Building Fund	\$ 1,678,623	\$	1,379,286
Prepaid taxes	163,337		131,299
Miscellaneous	622,220		428,861
Total Deferred Revenue	2,464,180		1,939,446
Development Cost Charges	437,057		430,758
Total Deferred Revenue & Development Cost Charges	\$ 2,901,237	\$	2,370,204

Balance, beginning of year:

	2021		2020
Development Cost Charges – sewer utility fund	\$ 132,079	\$	130,136
Development Cost Charges – water utility fund	207,072		198,354
Development Cost Charges – drainage utility fund	14,419		14,183
Development Cost Charges – roads utility fund	77,188		46,882
Canada Community – Building Fund	1,379,286		1,232,651
Prepaid taxes	131,299		125,779
Capital projects	87,500		-
Miscellaneous	341,361		77,372
	2,370,204		1,825,357
Add:			
Canada Community – Building Fund received	283,530		138,507
Interest income restricted for projects	20,888		14,017
Development Cost Charges	1,218		35,315
Capital projects	460,000		87,500
Other amounts received	401,962		552,199
Total contributions	1,167,598		827,538
Less: Amount spent on projects and recorded as revenue	636,565		282,691
Closing balance of unspent funds	\$ 2,901,237	\$	2,370,204

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2021

9. Deferred Revenue (continued)

Canada Community – Building Fund

The Canada Community – Building Fund 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. Canada Community – Building Fund 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.

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 Sewer Revenue Fund \$3,927 (2020 - \$16,855 and in the General Revenue Fund).

	Balance Beginning of Year	Additions	Principal Amount	Actuarial Adjustment	Balance End of Year
Sewer Fund					
MFA Issue 85	49,656	-	5,278	6,243	38,135
Total	\$ 49,656	\$ -	\$ 5,278	\$ 6,243	\$ 38,135

MFA 85 Maturity Date 2024 Interest Rate 4.575%

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

	2022	2023	2024	2025	2026
Sewer Fund	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, 2021

11. Tangible Capital Assets

2021	Land	Buildings	Vehicles, Furniture & Equipment	Transportation	Recreation Facilities	Water	Sewer	Assets Under Construction	Total
Cost									
Balance, beginning 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
Add: Acquisitions	172,310	-	435,180	532,500	-	323,196	259,338	2,016,143	3,738,667
Less: Disposals/ WIP allocation	-	-	128,110	-	-	-	-	60,133	188,243
Less: Write-downs	-	-	-	-	-	-	-	-	-
Balance, end of year	\$ 2,088,611	\$ 3,399,886	\$ 5,353,574	\$ 24,612,720	\$ 2,120,823	\$ 16,635,403	\$ 8,298,042	\$ 2,213,055	\$ 64,722,115
Accumulated amortization									
Balance, beginning of year	\$ -	\$ 2,407,982	\$ 2,694,340	\$ 10,531,273	\$ 928,492	\$ 4,595,763	\$ 3,980,247	\$ -	\$ 25,138,097
Add: Amortization	-	76,917	267,478	554,305	79,942	342,318	172,559	-	1,493,519
Less: Disposals	-	-	128,110	-	-	-	-	-	128,110
Balance, end of year	\$ -	\$ 2,484,899	\$ 2,833,708	\$ 11,085,578	\$ 1,008,434	\$ 4,938,081	\$ 4,152,806	\$ -	\$ 26,503,506
Net book value, end of year	\$ 2,088,611	\$ 914,987	\$ 2,519,866	\$ 13,527,142	\$ 1,112,389	\$ 11,697,322	\$ 4,145,236	\$ 2,213,055	\$ 38,218,609

2020	Land	Buildings	Vehicles, Furniture & Equipment	Transportation	Recreation Facilities	Water	Sewer	Assets Under Construction	Total
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: Write-downs	-	-	-	-	-	-	-	-	-
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

a) Contributed tangible capital assets

Contributed tangible capital assets have been recognized at fair value at the date of contribution. The value received during the year is \$1,133,768 (2020 - nil) comprised of roads infrastructure in the amount of \$532,500, water and sewer infrastructure \$521,758 and land \$79,510.

b) Write-down of tangible capital assets

Write-down of assets during the year was nil (2020 - \$500)

c) Capital leases

There are no capital leases included in 2021 (2020 - nil)

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2021

12. Property Taxation and Grants in Lieu

Taxes Collected	2021	2020
Property taxes	\$ 5,236,869	\$ 4,878,047
Special assessments	201,096	183,880
1% Utility tax	77,434	91,537
Grants In Lieu of taxes	82,794	92,928
Penalties and interest on taxes	17,839	17,132
	\$ 5,616,032	\$ 5,263,524
Less transfers to other governments		
School District	1,169,184	858,084
Regional District	734,917	712,258
Regional Hospital District	361,651	356,671
Joint Boards & Commissions	33,300	33,088
Other	159,320	160,593
	\$ 2,458,372	\$ 2,120,694
Net Taxes available for municipal purposes	\$ 3,157,660	\$ 3,142,830

13. Government Transfers

<u>Provincial grants</u>	2021	2020
Union of BC Municipalities Well Upgrade	\$ -	\$ 164,159
BC Active Transportation Infrastructure	337,500	
Covid-19 Safe Restart (<i>schedule 1</i>)	-	752,000
Community Transition Capacity project	32,411	10,300
Community Support Grant	24,820	36,682
Ministry of Forests – Forestry Employment Program	109,182	32,576
Labour Market Partnership	36,797	38,587
Other	144,653	121,598
Small Community Protection	385,000	386,266
<u>Federal grants</u>		
Canada Summer Jobs	14,220	16,347
<u>Regional & other grants</u>		
Cariboo Regional District	470,230	398,528
NDI Trust	70,481	58,679
UBCM	10,409	38,607
Forest Enhancement Society	-	25,589
	\$ 1,635,703	\$ 2,079,918

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2021

14. Sales of Services

	2021	2020
Water user rates	\$ 543,485	\$ 505,348
Sewer user rates	398,599	416,455
Garbage/Recycling	25,241	24,976
Timber sales	34,984	310,994
Other	228,621	146,935
	\$ 1,230,930	\$ 1,404,708

15. Accumulated Surplus

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

Surplus	2021	2020
General operating fund	\$ 2,600,205	\$ 2,755,326
Sewer operating fund	380,922	424,603
Water operating fund	434,236	479,056
Operating fund surplus	\$ 3,415,363	\$ 3,658,985

Reserves	2021	2020
Municipal infrastructure	\$ 4,023,999	\$ 3,473,854
Utility infrastructure	2,763,959	2,302,532
Parkland	6,138	6,069
Machinery & Equipment	2,292,111	1,766,334
Covid-19 (<i>schedule 1</i>)	121,733	531,863
Woodlot	380,705	360,663
Community Forest	5,142,345	3,642,345
Total reserves	\$ 14,730,990	\$ 12,083,660

- a) Included in the General Operating Fund are internally restricted funds of \$100,000 (2020 - \$100,000) for the purposes of planning.
- b) Included in the General Operating Fund are internally restricted funds of \$42,414 (2020 - \$56,289) to be used to fund Interior Health Transit expense.

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2021

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:

	2021	2020
Equity in TCA, beginning of year	\$ 35,955,341	\$ 29,496,679
Add: Capital acquisitions	1,722,524	7,926,064
Debt principal repayment	5,278	12,637
Actuarial adjustment	6,243	14,937
Less: Proceeds from the issue of debt	-	-
Disposition at NBV less loss on disposal	-	33,368
Amortization	1,493,519	1,461,608
Equity in TCA, end of year	\$ 36,195,867	\$ 35,955,341

17. Expenses by Object

	2021	2020
Goods and services	\$ 2,455,007	\$ 2,118,426
Salary, wages and benefits	2,089,118	1,921,186
Amortization	1,493,519	1,461,608
Interest and finance charges	5,514	18,158
Debenture debt payments	5,278	12,637
Loss from sale/write down of tangible capital assets	-	19,501
	\$ 6,048,436	\$ 5,551,516

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 trusteed 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, 2020, the Plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 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, 2021

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 \$104,110 (2020 - \$100,028) for employer contributions while employees contributed \$89,228 (2020 - \$85,874) to the Plan in fiscal 2021.

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, 2021 is \$1,353,214 (2020 - \$69,656) and is 95% complete; deadline to complete is extended to August 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.

f) Tangible Capital Assets

The District entered into a contract with Hub Fire Engines & Equipment Ltd. on December 21, 2021 for a Fire Engine Apparatus costing \$880,394 plus tax.

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 \$188,069 (2020 - \$188,453) 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, 2021

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. Asset Retirement Obligations (PS 3280)

In August 2018, the Public Sector Accounting Board (PSAB) issued PS 3280 Asset Retirement Obligations to establish recognition, measurement, presentation and disclosure standards for legal obligations associated with the retirement of tangible capital assets. The new section defines the asset retirement activities to include in the cost of a tangible capital asset and the corresponding asset retirement obligation, establishes how to estimate the liability and provides the related financial statement presentation and disclosure requirements. PS 3280 is effective to fiscal years beginning on or after April 1, 2022. The District has not yet determined the effect of the new section on its consolidated financial statements.

22. Budget data

The budget data presented in these consolidated financial statements is based upon the 2021 operating and capital budgets approved as the 2021 to 2025 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.

	<u>Budget Amount</u>
Budget surplus per Statement of Financial Activities	\$ 838,940
Adjust for budgeted items not included in Statement of Financial Activities:	
Transfers from reserve funds	1,261,610
Transfer from operating surplus	-
Acquisition of tangible capital assets	(3,312,000)
Non-cash items - amortization	1,211,450
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, 2021***(Unaudited)*

	2021	2020
Revenue		
BC Safe Restart Grant <i>(Note 13)</i>	\$ -	\$ 752,000
Eligible costs incurred		
Computer & IT Costs - Virtual Communications	62,240	39,281
Facility Reopening and Operating Costs	53,895	42,287
Emergency Planning & Response Cost	2,406	4,334
Revenue Shortfalls	221,589	134,235
Services for Vulnerable Persons	70,000	-
	<u>410,130</u>	<u>220,137</u>
Annual (deficit) surplus	(410,130)	531,863
Reserve balance, beginning of year	<u>531,863</u>	-
Reserve balance, end of year <i>(Note 15)</i>	<u>\$ 121,733</u>	<u>\$ 531,863</u>

The accompanying notes are an integral part of this statement



DISTRICT OF 100 MILE HOUSE

M E M O

Date: May 17, 2022
To: Mayor & Council
From: Administration
Subject: E-Bike Acquisition RFQ

The District issued an RFQ for the supply of 10 e-bikes and accessories as one of four tourism projects approved for funding and now underway. This opportunity was posted on the District’s website and 7 known e-bike suppliers were made aware of the opportunity. Funding estimate for this acquisition was \$18,990 plus applicable taxes. Note: this project is 100% grant funded.

Three (3) submissions were received by the May 13, 2022, deadline.

SUBMISSION	Quoted Price (before taxes)
Ebike Canada Stores Ltd.	\$ 19,940
Spectra Power Sports Ltd.	23,000
Riverside E-Ride Inc.	30,055

Director of Economic Development & Planning, Community Transition Assistant Susan Paulsen, and Visitor Centre Manager Julie Gilmore reviewed submissions.

The RFQ package provided an opportunity for proponents to recommend the e-bikes that would best meet our needs, with quotes up to \$20,000.

Each supplier offered additional value to their proposals, consisting of free accessories, free delivery, free additional service, etc.

Two (2) of the submissions exceeded the \$20,000 noted in the RFQ. While all the submissions meet our basic needs, the review panel was impressed and much more comfortable with the Riverside E-Ride proposal. Reasons being the additional supporting information as it related to quality and durability of the product. Having a fleet of the same e-bikes themselves, which they use as rentals in Kamloops further strengthened their submission. Overall, Riverside's industry experience and product suitability for our needs in 100 Mile House led the panel to lean strongly to purchasing from this company.

In terms of completeness of proposal and overall review of our stated requirements, all staff reviewing the proposals ranked the proposals as follows:

- #1 – Riverside E-Ride Inc.
- #2 – Spectra Power Sports Ltd.
- #3 – Ebike Canada Stores Ltd.

Given the Riverside E-Ride proposal was considerably higher in terms of pricing, staff has considered purchasing only 7 e-bikes, rather than 10 to stay within the estimated budget more closely. This would result in a total cost of \$20,935 plus GST = \$21,981. The reduction in number of bikes should not impact the overall project goals or outcomes. This option was discussed with the funder, who has no concerns with the revised scope.

After an internal review, staff recommendation is to award the RFQ to Riverside E-Ride Inc. for the purchase of 7 e-bikes and quoted accessories, primarily due to:

- Completeness of proposal
- Suitability of recommended e-bike for all ages and abilities
- Recommended e-bike from supplier with firsthand experience with e-bike rentals

Recommendation:

BE IT RESOLVED THAT the report from Administration dated May 17th, 2022, regarding the RFQ for the acquisition of e-bikes and accessories be received; and further

BE IT RESOLVED THAT the RFQ to supply the District of 100 Mile House with 7 new e-bikes and accessories be awarded to Riverside E-Ride Inc. for the stipulated price of \$20,935. plus, applicable taxes.



J. Doddridge, Dir. Ec Dev & Planning



R. Scott, CAO



DISTRICT OF 100 MILE HOUSE

M E M O

Date: May 19, 2022
To: Mayor & Council
From: Administration
Subject: Hun City Mountain Bike Club – Funding Request

Attached is a request from Hun City Mountain Bike Club to assist with an application fee to the Agricultural Land Commission (ALC).

Recent legislative changes now require an application for trails be made to the ALC for “non-farm use” on agricultural lands. A requirement that places undue financial stress on smaller organizations. The bike club is requesting the District consider paying for the application fees in support of proposed trail enhancements.

Given the proposed new trails are an integral asset to the adventure tourism sector that is growing in and around our community and is strongly supported by the District; Administration recommends Council consider a \$1,500 contribution to the bike club from the Woodlot Reserve.

RECOMMENDATION:

BE IT RESOLVED THAT memo from Administration regarding the Hun City Mountain Bike Club (HCMBC) funding request be received; and further

BE IT RESOLVED THAT the District of 100 Mile House contribute \$1,500 to the HCMBC from the 100 Mile Woodlot Reserve Fund.



R. Scott, CAO

Steve Law

Hun City Mountain Bike Club
Box 166, 100 Mile House, BC V0K 2E0
Phone: 250 706-9251
Email: adventuresports@shaw.ca

May 13, 2022

Attention: Roy Scott, CAO

Mayor & Council
PO Box 340
#1-385 Birch Avenue,
100 Mile House, BC V0K 2E0

Re: Agricultural Land Commission Application Fee of \$1500.00

Dear Mayor & Council:

On behalf of the Hun City Mountain Bike Club, I would like to put forth the following funding request for consideration:

As you are aware the 99 Mile Recreation area, in particular, the area of the existing mountain bike trails, Demo Forest, and Low Mobility trails are within the Agricultural Land Reserve (ALR). Hun City has applied to Rec Sites & Trails for authorization to construct 7 new mountain bike trails at 99 Mile. Recent legislative changes have resulted in Rec Sites & Trails now requiring an application to the Agricultural Land Commission prior to any application being considered for new trail construction. The application fee is \$1500.00. The application has been made to the Commission and the fee paid by the Club.

This substantial fee is a significant burden on a small Club with less than 100 members. Mountain biking in BC is a very important economic driver, bringing many riders into small communities who spend money on food and accommodations. The Club has developed a Master Trails Plan with 7 new trails for all levels of riding with the intent of making 100 Mile House a mountain biking destination of choice and bring economic benefit to the Community.

The existing trails, which have been supported by the District, have had significant usage according to our trail counters. Our expectation is for these numbers to increase as we continue to expand trails in this already very popular mountain bike area.

Could you please bring this \$1500.00 funding request forward to your next Council meeting for consideration. We look forward to your response.

Yours truly,

Steve Law, President
Hun City Mountain Bike Club



File: 16660-20 / REC32013, 16660-27 HCMB

March 22, 2022

Hun City Mountain Bike Club
c/o Steve Law, Director
PO Box 166
108 Mile Ranch, British Columbia
V0K 2Z0

Dear Hun City Mountain Bike Club;

This letter acknowledges receipt of your application for authorization to construct, rehabilitate or maintain a trail or recreation facility on Crown land in accordance with Section 57 of the *Forest and Range Practices Act*. A preliminary review of your application indicates your proposal is for a recreation trail and includes lands within the Agriculture Land Reserve (ALR).

The *Agriculture Land Commission Act* prohibits a non-farm use of lands in the ALR without authorization from the Agriculture Land Commission (the commission). The *Agriculture Land Reserve General Regulation* requires that an application be filed directly with the commission for construction of a recreation trail or a new use of an existing right of way for a recreation trail. *Your proposal has been determined to be a combination of both new trail construction and a new use of an existing right of way for a recreation trail.*

Your application for the construction and maintenance of mountain biking trails at the 99 Mile recreation area will require a decision by the Agriculture Land Commission to permit a non-farm use before it can be considered by Recreation Sites and Trails BC. Your application to Recreation Sites and Trails BC will be placed on hold pending authorization from the ALC. If you receive authorization from the ALC, RSTBC will reactivate your application.

Permission for a non-farm use of land in the ALR granted by the ALC does not authorize construction, rehabilitation or maintenance of a recreation trail as required by FRPA Section 57. The Section 57 authorization process is independent from any decisions by the ALC.

This letter acknowledges that you have notified the province of your intent to file an application with the ALC in consideration of Section 22(2) of the *Agriculture Land Reserve General Regulation*. Please provide a copy of this letter with your application to the ALC.

Page 1 of 2

To find more information on the application process for a non-farm use of land in the ALR, please visit <https://www.alc.gov.bc.ca/alc/content/home>.

Should you require any further information, please feel free to contact me via email at Curtis.Ofstie@gov.bc.ca or by telephone at (250) 302-5680.

Sincerely,



Curtis Ofstie, RFT
District Recreation Officer
100 Mile House & Chilcotin Recreation Districts

Page 2 of 2



DISTRICT OF 100 MILE HOUSE

MEMO

Date: May 31, 2022
To: Mayor & Council
From: Administration
Subject: RFP - Tourism Asset Inventory Project

The Request for Proposal (RFP) for the Tourism Asset Inventory Project was issued on May 17, 2022, where it was advertised on the District website. The closing date for proposals was May 30, 2022 and five (5) companies responded to the RFP. All proposals received were of good quality overall.

The budget available for this project was \$25,000. It is 100% grant funded. All quotes fell within this funding threshold.

Director of Economic Development & Planning and Community Transition Assistant reviewed submissions. The RFP package provided an opportunity for proponents to propose a workplan and approach to meet our needs, with examples of similar work requested.

Proposals were evaluated based on the following criteria:

- Quality and completeness of the proposal
- Understanding of project
- Project approach, process and timeline
- Cost
- Experience of firm and key personnel

The combined scores for the proposals were as follows:

PROPONENT	PROPOSED COST	SCORE/RANK
Expedition Management Consulting Ltd.	\$24,975	143
C4 Strategies Inc.	\$24,500	123
Corbett Resource Management Ltd.	\$21,000	120
Left Coast Insights	\$23,500	106
Brenda Beatty	\$23,555	84

If Council concurs with staff's recommendation, the following resolution is in order:


BE IT RESOLVED THAT the report from Administration dated May 31st, 2022, regarding the RFQ for the Tourism Asset Inventory project be received; and further

BE IT RESOLVED THAT the RFP to supply the District of 100 Mile House with a Tourism Asset Inventory be awarded to Expedition Management Consulting Ltd. For the stipulated price of \$24,975 plus applicable taxes.

Council direction is requested.



 J. Doddridge, Dir. Ec Dev / Planning



 Roy Scott, CAO

Tourism Asset Inventory

The District of 100 Mile House Economic Development Strategy has identified tourism as a sector for future regional growth potential in a community online survey. To better understand the tourism potential, it is important to identify what assets the community and surrounding area have. Complimenting this would be an inventory of existing tourism-related businesses, their status, capacity, and business opportunities. An inventory of these assets can clarify where the greatest opportunities currently exist and identify gaps and potential for tourism development and promotion.

The Tourism Asset Inventory will consist of identifying assets, identifying gaps in our community capacity and tourism product mix to more easily identify and market community assets to visitors. The gaps identified in the inventory will assist in attracting new investors and help existing businesses amend their scope. A Tourism Asset Inventory will assist event planners with identifying our capacity to host tournaments and events, which in turn will help bring participants, spectators, and others to our community, with economic spinoffs generated.

When this component of the project is complete, the District will be able to use the inventory created by the consultant to create a resource brochure. This could be shared with planning coordinators at a local, provincial, national, and international level.



DISTRICT OF 100 MILE HOUSE

M E M O

Date: June 8, 2022
To: Mayor & Council
From: Administration
Subject: RFP - Videography Project

The Request for Proposal (RFP) for the Videography Project was issued on May 17, 2022, where it was advertised on the District website. The closing date for proposals was May 30, 2022, and three (3) companies responded to the RFP. All proposals received were of excellent quality and most included considerable added value.

The budget available for this project was \$10,000. It is 100% grant funded. All quotes fell within this funding threshold.

The Director of Economic Development & Planning and the Community Transition Assistant reviewed submissions. The RFP package provided an opportunity for proponents to propose an approach to meet our needs and offer creative options that also align with current trends in community promotional videos. Examples of similar work were requested.

Proposals were evaluated based on the following criteria:

- Quality and completeness of the proposal
- Project understanding
- Project approach, process, and timeline
- Cost
- Experience of firm and key personnel

Interviews were also conducted, sample work reviewed, and references checked. The combined scores for the proposals were as follows:

PROPONENT	PROPOSED COST	SCORE/RANK
Ace Film Company	\$10,000	231
Whitetooth Media	\$10,000	221
Pixel Motion Films	\$10,000	210

If Council concurs with staff's recommendation, the following resolution is in order:

BE IT RESOLVED THAT the report from Administration dated June 8th, 2022, regarding the RFP for the Videography project be received; and further

BE IT RESOLVED THAT the RFP to supply the District of 100 Mile House with Videography be awarded to Ace Film Company for the stipulated price of \$10,000 plus applicable taxes.

Council direction is requested.



 J. Doddridge, Dir. Ec Dev / Planning



 Roy Scott, CAO

Videography

The District of 100 Mile House *Economic Development Strategy – 2021 and Beyond*, recommends development of a stronger marketing focus, both for tourism and resident attraction goals.

To that end, the District has invited proposals to deliver a series of 4-season tourism videos for publication in various media including social media and web platforms. The purpose of the videos is to capture the essence and uniqueness of 100 Mile House as a visitor destination and showcase our tourism products, services, attractions, and activities. The videos will form another set of key marketing materials to promote the community to attract tourists and draw new residents.

The scope of work includes scouting, shooting, production and editing of video content. The footage to be shot will be obtained within the District of 100 Mile House only at this time, and seasonal themes, events, and activities to be featured will be selected in collaboration with District staff and the selected videographer.

A \$10,000 budget has been approved for this project, which is 100% grant funded.



DISTRICT OF 100 MILE HOUSE

M E M O

Date: June 9, 2022

To: Mayor & Council

From: Administration

Subject: UBCM Funding Application – Extreme Heat Risk Mapping, Assessment and Planning

The District is applying through the UBCM **“2022 Extreme Heat Risk Mapping, Assessment and Planning”** CEPF funding stream. Funding is being requested to support Extreme Heat Assessment and Planning. This is a joint application with the City of Williams Lake and the City of Quesnel. The City of Williams Lake will be the lead on this project and will receive and administer the funds. The application is for \$90,000.00 total, each local government can qualify for \$30,000.00.

There is no cost to the District of 100 Mile House. A project summary is hereto attached.

One of the established criteria to support the funding application is a resolution from the governing body associated with the applicant agency.

Therefore, should Council be supportive of this application the following resolution would be in order:

BE IT RESOLVED THAT the memo from Administration dated June 9, 2022, regarding a funding application to the UBCM in support of Community emergency preparedness support be received; and further

BE IT RESOLVED THAT the Council of the District of 100 Mile House approves the District of 100 Mile House participation in a joint application to the UBCM **“2022 Extreme Heat Risk Mapping, Assessment and Planning”** program in the amount of \$90,000; and further

BE IT RESOLVED THAT the Council of the District of 100 Mile House approve The City of Williams Lake be the primary applicant to apply for, receive, and manage the grant funding on behalf of the District of 100 Mile House.



 S. Elias, D/CO



 R.Scott, CAO

Community Emergency Preparedness Fund

Extreme Heat Risk Mapping, Assessment, and Planning

2022 Application Form

Please complete and return the application form by **June 24, 2022**. All questions must be answered by typing directly in this form. If you have any questions, contact cepf@ubcm.ca or (250) 387-4470.

SECTION 1: Applicant Information	AP <i>(for administrative use only)</i>
Name of Local Government or First Nation:	Date of Application:
Contact Person*:	Position:
Phone:	E-mail:

* *Contact person must be an authorized representative of the applicant.*

SECTION 2: For <u>Regional Projects Only</u>
<p>1. Identification of Partnering Applicants. For all regional projects, please list all of the partnering eligible applicants included in this application. Refer to Section 2 in the <i>Program & Application Guide</i> for eligibility.</p> <p>City of Williams Lake (lead), City of Quesnel, District of 100 Mile House</p>
<p>2. Rationale for Regional Projects. Please provide a rationale for submitting a regional application and describe how this approach will support cost-efficiencies in the total grant request and support a comprehensive, cooperative approach.</p> <p>Using the same methodology, community engagement framework, and consulting firm will allow for financial efficiencies as well as creating a planning guides that are similar in nature and scope and could be implemented by EMS officials in all communities using the same baseline information, terminology and responses. Additionally, future work will benefit from having the same framework established so that mitigation plans and methods of mitigating impacts will be similar within the Cariboo Region.</p>

SECTION 3: Project Information
<p>1. Name of the Project:</p> <p>a. Name of project: Cariboo Urban Centre Extreme Heat Assessment and Planning</p>

- b. Proposed start and end dates. Start: September 15, 2022 End: September 14, 2023

2. Project Cost & Grant Request:

- a. Total Project Cost: 9
- b. Total Grant Request:
- c. Have you applied for, or received, funding for this project from other sources. If yes, please indicate the source and the amount of funding received or applied for.

3. Project Summary. Please provide a summary of your project in 150 words or less.

100 Mile, Williams Lake, and Quesnel are geographically located along a high heat corridor. Climate modelling shows that the number of +30°C days are predicted to rise by approximately 10% in the region over the next 20-25 years. Communities can expect to see an average 15-20+ days per year of these temperatures, with longer spells of very hot days increasing. Reference: www.climateatlas.ca and www.climatedata.ca

Housing stock in all three communities is aging, with poorer than average circulation, ventilation, and insulation. This is particularly true for low income, multi-family and apartment complexes where there are higher concentrations of vulnerable populations. This project ensure that vulnerable populations in all of these urban centres are identified and supported during extreme heat events, and will provide community level measures for vulnerable populations (including wellness checks, cooling centres, water distribution, greening areas and cooling parks), and ensure that local government emergency planning includes HARS (Heat Alert & Response System).

SECTION 4: Detailed Project Information

4. Proposed Activities.

- a. What specific activities will be undertaken as part of the proposed project? Refer to Section 6 of the *Program & Application Guide* for eligibility.
- Workshop on Heat Risk Assessment – region wide
 - o Vulnerability maps – where available
 - o Climate modelling and future projections
 - o Health impacts of extreme heat
 - o Vulnerable populations
 - o Consideration for interactions of extreme heat events with wildfire smoke or flooding events
 - Convene working group of community partners

- Assessment of community strengths, vulnerability, assets and needs (infrastructure, social and communications assets) – use interactive community asset and vulnerability mapping process
- Review existing Emergency Response Plans for heat risk inclusion
- Community engagement to identify risk populations, current strategies used
- Identify key populations at risk and barriers to mitigating heat effects (ie. Barriers to accessing spaces for cooling, additional heat risk complications, social isolation, transportation, etc.)
- Engagement with vulnerable populations to better understand local risks/barriers
- Develop objectives for strategy
- Develop heat threshold levels and protocols

b. How will the project address the risks posed to heat-sensitive populations (including special consideration or response actions to support heat-vulnerable populations)?

This project will have a specific focus on vulnerable populations, and provide insight into who, where, and how to support these populations during extreme heat events. Populations most vulnerable to heat impacts include:

- Older adults
- Infants and young children
- Pregnant women
- Households with no air conditioner
- Poor health status/chronic health conditions
- Substance use disorders
- Mental health disorders
- Social isolation
- Low income
- Outdoor activity – outside workers

c. How will the proposed activities consider and adapt to the impacts of climate change in the project methodology and deliverables?

This project will use the following to make recommendations

Interior health Heat Alert and Response Planning Toolkit

- Health Canada HARS best practice guidebook
- Coroners Report: Extreme Health and Human Mortality
- Climatedata.ca
- Heat Waves and Health: A special report on climate change in Canada

- Social Connection as a public health adaptation to extreme heat events – Canadian Journal of Public Health

5. Proposed Outcomes & Deliverables.

- a. What are the specific proposed outcomes and/or deliverables for this project?
- b. How will the proposed activities increase understanding of the social, cultural, economic, and/or environmental impacts of extreme heat events to the community?
- c. How will the proposed activities identify or achieve co-benefits (e.g. reducing greenhouse gas emissions, improving community health and wellbeing, enhancing biodiversity, etc.)?

6. Transferability. Describe the extent to which the proposed project may be transferable to other local governments and/or First Nations.

7. Partnerships. In addition to Question 1, if applicable, identify any partners (e.g., equity organizations, agricultural sector, critical infrastructure owners) you will collaborate with on the proposed project and specifically outline how you intend to work together.

8. Innovation. Describe how this project will be innovative.

9. Additional Information. Please share any other information you think may help support your submission.

SECTION 5: Required Application Materials

Only complete applications will be considered for funding. The following separate attachments are required to be submitted as part of the application:

- Local government Council or Board resolution, Band Council resolution, or Treaty First Nation resolution, indicating support for the current proposed activities and willingness to provide overall grant management.

- Detailed budget for each component identified in the application. This must clearly identify the CEPF funding request, applicant contribution, and/or other grant funding.
- For regional projects only: Local government Council or Board resolution, Band Council resolution, or Treaty First Nation resolution from each partnering applicant that clearly states their approval for the primary applicant to apply for, receive, and manage the grant funding on their behalf.

Approved applicants are required to grant the Province of British Columbia free and clear access and distribution rights, specifically a perpetual, royalty-free, non-exclusive, worldwide license to use, reproduce, modify, and distribute, any and all of the spatial data products acquired/produced using CEPF funding.

SECTION 6: Signature. Applications are required to be signed by an authorized representative of the applicant. Please note all application materials will be shared with the Province of BC.

I certify that: (1) to the best of my knowledge, all information is accurate and (2) the area covered by the proposed project is within our local authority's jurisdiction (or appropriate approvals are in place).

Name:

Title:

Signature:

A certified electronic or original signature is required.

Date:

Submit applications to Local Government Program Services, Union of BC Municipalities

E-mail: cepf@ubcm.ca

DISTRICT OF 100 MILE HOUSE**BYLAW NO. 1391**

A bylaw to provide for the determination of various procedures for the conduct of local government elections and other voting.

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

1. CITATION

This Bylaw may be cited for all purposes as “**General Local Government Election Bylaw No.1391, 2022**”.

2. ADVANCE VOTING OPPORTUNITIES

In accordance with Section 107 of the *Local Government Act*, advance voting opportunities must be held for an election by voting, as follows:

- a) one on the 10th day before general voting day, and
- b) as provided by Section 107(2) of the *Local Government Act*, the advance voting opportunity required by Section 107(1)(b) of the Act will not be held.

3. ADDITIONAL ADVANCE VOTING OPPORTUNITIES

The chief election officer may:

- a) establish additional voting opportunities to be held in advance of general voting day; and
- b) designate the voting places and set the voting hours for these voting opportunities.

4. ADDITIONAL GENERAL VOTING OPPORTUNITIES

The chief election officer may designate the voting places and set the voting hours within the limits set out in the *Local Government Act* for additional general voting opportunities

5. ELECTOR REGISTRATION

The most current available Provincial list of voters prepared under the Election Act shall form the register of resident electors and shall become the register of electors on the 52nd day prior to general voting day for such elections and submissions to the electors.

6. MAIL BALLOT VOTING

6.1 Subject to Section 110 and any regulation under Section 168 of the *Local Government Act*, voting by mail ballot and elector registration by mail in conjunction with mail ballot voting are hereby authorized.

6.2 Application Procedure

- a) A person wishing to vote by mail ballot shall apply by giving their name and address to the chief election officer or his/her designate for such purposes, during the period commencing on the first business day following the closure of the nomination period and ending at 4:00 pm on the Thursday two days before general voting day.
- b) Upon receipt of a request for a mail ballot, the chief election officer or his/her designate shall, between the time when the ballots are ready and 4:00 pm on the Thursday two days before general voting day:
 - i. make available to the applicant, a mail ballot package as specified in Section 110(7& 8) of the *Local Government Act*.
 - ii. immediately record and, upon request, make available for inspection:
 - the name and address of the person to whom the mail ballot package was issued; and
 - "new elector", if that person is not on the register of electors.

6.3 Voting Procedure

- a) To vote using a mail ballot, the elector shall mark the ballot in accordance with the instructions contained in the mail ballot package provided by the chief election officer.
- b) After marking the ballot, the elector shall:
 - i. place the ballot in the secrecy envelope provided and seal the secrecy envelope;
 - ii. place the secrecy envelope in the certification envelope, and complete and sign the certification printed on such envelope, and then seal the certification envelope;
 - iii. place the certification envelope, together with a completed elector registration application, if required, in the outer envelope, and then seal the outer envelope; and
 - iv. mail, or have delivered, the outer envelope and its contents to the chief election officer at the address specified so that it is received no later than the close of voting on general voting day.

6.4 Ballot acceptance or rejection

- a) Upon receipt of the outer envelope and its contents, the chief election officer or his/her designate shall immediately record the date of such receipt and shall then open the outer envelope and remove and examine the certification envelope and the completed elector registration application, if applicable, and if satisfied as to:
 - i. the identity and entitlement to vote of the elector whose ballot is enclosed; and
 - ii. the completeness of the certification; and
 - iii. the fulfilment of the requirements of Section 70 of the *Local Government Act* in the case of a person who is registering as a new elector;

the chief election officer or designate shall mark the certification envelope as “accepted” and shall retain in his/her custody all such certification envelopes in order to deal with any challenges made in accordance with Part 6.5 of this bylaw.

- b) The unopened certification envelopes shall remain in the custody of the chief election officer or his/her designate until general election day, at which time the certification envelopes containing the secrecy envelopes shall be opened in the presence of at least one other person, including any scrutineers present.
- c) On general voting day, the chief election officer or his/her designate, and in the presence of at least one other person and any scrutineers present, the secrecy envelopes shall be opened and the ballots contained therein placed in a ballot box to be counted in accordance with the provisions of the *Local Government Act*. Where such secrecy envelopes were received from persons whose right to vote using a mail ballot has not been challenged, or where such challenge has been resolved and the challenged person permitted to vote.
- d) Where:
 - i. upon receipt of an outer envelope, the chief election officer is not satisfied as to the identity of the elector whose ballot is enclosed; or
 - ii. in the case of a person required to complete an application for registration as an elector, such application has not been completed in accordance with Section 70 of the *Local Government Act*; or

- iii. the outer envelope is received by the chief election officer or his/her designate after the close of voting on general voting day,

the certification envelope shall remain unopened, and the chief election officer shall mark such envelope as “rejected”, and shall note the reasons therefore, and the ballot contained therein shall not be counted in the election.

- e) Any certification envelopes and their contents rejected in accordance with Part 6.4(f) of the bylaw shall remain unopened and shall be subject to the provisions of the *Local Government Act* with regard to their destruction.

6.5 Challenge of Elector

- a) A person who qualifies under section 126 of the Local Government Act may challenge the right of a person to vote by mail on the grounds set out in section 126 of the *Local Government Act* up until 4:00 pm on the Thursday two days before general voting day.

6.6 Electors name already used

- a) If, upon receiving a request for a mail ballot, the chief election officer determines that another person has voted or has already been issued a mail ballot in the elector’s name, the chief election officer shall comply with section 127 of the *Local Government Act*.

6.7 Replacement of spoiled ballot

- a) If an elector unintentionally spoils a mail ballot before returning it to the chief election officer, the elector may request a replacement ballot by:
 - i. advising the chief election officer of the ballot spoilage; and
 - ii. mailing or otherwise delivering by any appropriate means, the spoiled ballot package in its entirety to the chief election officer.
- b) Upon receipt of the spoiled ballot package, the chief election officer shall, record such fact, and proceed in accordance with Part 6.3 of this bylaw.

7. ORDER OF NAMES ON BALLOT

The order of names of candidates on the ballot will be determined by lot in accordance with section 117 of the *Local Government Act*.

8. NUMBER OF SCRUTINEERS AT VOTING PLACES

As authorized under section 120(2)(d) of the *Local Government Act*, the number of scrutineers for each candidate that may attend at an election is one scrutineer for each ballot box in use.

9. RESOLUTION OF TIE VOTE AFTER JUDICIAL RECOUNT

In the event of a tie vote after a judicial recount, the tie vote will be resolved by conducting a lot in accordance with section 151 of the *Local Government Act*.

10. REPEAL

That Election Bylaw No.1048-2006, Mail Ballot Authorization and Procedure Bylaw No. 1136-2008, and Provincial Voters List Adoption Bylaw No. 976-2005, are hereby repealed.

READ A FIRST TIME this 10th day of May, 2022.

READ A SECOND TIME this 10th day of May, 2022.

READ A THIRD TIME this 10th day of May, 2022.

ADOPTED this 14th day of June, 2022.

Mayor

Corporate Officer

DISTRICT OF 100 MILE HOUSE
Cheque Register-Summary-Bank



AP5090

Page : 1

Date : Jun 08, 2022

Time : 10:16 am

K1

Supplier : 079850 To ZZ9950
 Pay Date : 01-May-2022 To 31-May-2022
 Bank : 0099 - CASH CLEARING/SUSPENSE "BANK" To 6 - 100

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

Cheque #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount
27142	05-May-2022	1MFE50	100 MILE FEED & RANCH SUPPLY LTD	Issued	80	C	89.49
27143	05-May-2022	ABCC50	ABC WEblink	Issued	80	C	47.25
27144	05-May-2022	BCCU50	BC COMMUNITIES IN BLOOM	Issued	80	C	630.00
27145	05-May-2022	BREE50	BREE CONTRACTING LTD	Issued	80	C	43,461.91
27146	05-May-2022	BRID50	BRIDGE LAKE TOWING	Issued	80	C	577.50
27147	05-May-2022	BURG50	BURGESS PLUMBING HEATING & ELECTRICA	Issued	80	C	104.69
27148	05-May-2022	CALI50	CALIBRATE ASSESSMENTS LTD	Issued	80	C	15,823.50
27149	05-May-2022	CAME50	CAMEO PLUMBING LTD	Issued	80	C	12.31
27150	05-May-2022	CAMP50	CAMPSALL, PATRICK MICHEL	Issued	80	C	1,177.20
27151	05-May-2022	CARN50	CARO ANALYTICAL SERVICES	Issued	80	C	372.42
27152	05-May-2022	CENU50	CENTURY HARDWARE LTD	Issued	80	C	26.07
27153	05-May-2022	CINT50	CINTAS CANADA LIMITED	Issued	80	C	176.10
27154	05-May-2022	CONC50	CONCEPT CONTROLS INC	Issued	80	C	50.40
27155	05-May-2022	CORI50	ICONIX WATERWORKS	Issued	80	C	7,550.02
27156	05-May-2022	DHLE50	LOOMIS EXPRESS	Issued	80	C	141.73
27157	05-May-2022	DONP50	DONNELLY, PAUL	Issued	80	C	377.97
27158	05-May-2022	EQUE50	EQUINOX INDUSTRIES LTD.	Issued	80	C	3,575.25
27159	05-May-2022	EXCO50	PACIFIC BENDING INC	Issued	80	C	481.16
27160	05-May-2022	EXEV50	EXETER VALLEY TRUCK & CAR WASH	Issued	80	C	7.35
27161	05-May-2022	FLOW50	FLOWPOINT ENVIRONMENTAL SYSTEMS	Issued	80	C	404.62
27162	05-May-2022	FRCO50	FOUR RIVERS CO-OPERATIVE	Issued	80	C	17,232.00
27163	05-May-2022	HOTJ50	HOT JULY NIGHTS	Issued	80	C	1,500.00
27164	05-May-2022	LONE50	LONE BUTTE SUPPLY LTD	Issued	80	C	202.77
27165	05-May-2022	LORD50	LORDCO AUTO PARTS LTD	Issued	80	C	73.48
27166	05-May-2022	NORM50	NORTHERN COMPUTER	Issued	80	C	446.25
27167	05-May-2022	NWLS50	NORTHWEST LANDSCAPE & STONE SUPPLY	Issued	80	C	7.93
27168	05-May-2022	PINM50	PINKNEY, MAUREEN	Issued	80	C	1,962.54
27169	05-May-2022	PREI50	PREMIUM TRUCK & TRAILER INC	Issued	80	C	263.01
27170	05-May-2022	SAVE50	SAVE ON FOODS	Issued	80	C	24.35
27171	05-May-2022	SCMO50	SOUTH CARIBOO MOTOR SPORTS LTD	Issued	80	C	421.14
27172	05-May-2022	SCOO50	SCOTT, ROY	Issued	80	C	821.20
27173	05-May-2022	SHAS50	SHAWS ENTERPRISES LTD	Issued	80	C	2,266.10
27174	05-May-2022	SHRD50	STERICYCLE ULC	Issued	80	C	668.06
27175	05-May-2022	WCEL50	W.C. ELECTRIC LTD	Issued	80	C	433.32
27176	05-May-2022	WURT50	WURTH CANADA LTD	Issued	80	C	342.99
27177	16-May-2022	1MBI50	INTEGRA TIRE AND AUTO CENTER	Issued	91	C	1,600.57
27178	16-May-2022	1MDH50	100 MILE & DISTRICT HISTORICAL SOCIETY	Issued	91	C	500.00
27179	16-May-2022	1MFS50	100 MILE FESTIVAL OF THE ARTS	Issued	91	C	500.00
27180	16-May-2022	1MHL50	100 MILE HOUSE FLYING CLUB	Issued	91	C	1,000.00
27181	16-May-2022	ACEC50	ACE COURIER SERVICES	Issued	91	C	37.49
27182	16-May-2022	ACKL50	ACKLANDS - GRAINGER INC	Issued	91	C	4,946.21
27183	16-May-2022	BLAK50	BLACK PRESS GROUP LTD	Issued	91	C	605.64
27184	16-May-2022	CARN50	CARO ANALYTICAL SERVICES	Issued	91	C	213.15
27185	16-May-2022	CENT50	CENTRAL CARIBOO DISPOSAL SERVICES LTI	Issued	91	C	7,282.02
27186	16-May-2022	CINT50	CINTAS CANADA LIMITED	Issued	91	C	280.07
27187	16-May-2022	CITN50	CITY OF NANAIMO	Issued	91	C	210.00
27188	16-May-2022	DEZM50	DEZMAC VENTURES INC.	Issued	91	C	1,039.50
27189	16-May-2022	DHLE50	LOOMIS EXPRESS	Issued	91	C	235.45
27190	16-May-2022	DONE50	DONEX PHARMACY & DEPARTMENT STORE (Issued	91	C	156.84
27191	16-May-2022	EXCO50	PACIFIC BENDING INC	Issued	91	C	70.67
27192	16-May-2022	GART50	GARTH'S ELECTRIC CO LTD - INC NO. 248102	Issued	91	C	1,595.42
27193	16-May-2022	GATS50	GATEWAY SERVICES FOR FAMILIES WITH SP	Issued	91	C	540.00
27194	16-May-2022	GRIN50	GRINYER BUSINESS EQUIPMENT LTD	Issued	91	C	41.81
27195	16-May-2022	INTU50	INTERNATIONAL UNION OF OPERATING ENGI	Issued	91	C	348.86
27196	16-May-2022	JAYC50	JAYCO PLUMBING	Issued	91	C	441.00
27197	16-May-2022	LOGC50	LOG CABIN QUILTERS	Issued	91	C	375.00

DISTRICT OF 100 MILE HOUSE
Cheque Register-Summary-Bank



AP5090

Page : 2

Date : Jun 08, 2022

Time : 10:16 am

Supplier : 079850 To ZZ9950
 Pay Date : 01-May-2022 To 31-May-2022
 Bank : 0099 - CASH CLEARING/SUSPENSE "BANK" To 6 - 100

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

Cheque #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount
Bank : 4	ROYAL BANK - CURRENT ACCOUNT						
27198	16-May-2022	MDAC50	100 MILE DISTRICT ARTS COUNCIL	Issued	91	C	150.00
27199	16-May-2022	MUNC50	MUNICIPAL INSURANCE ASSOCIATION OF BR	Issued	91	C	89,645.00
27200	16-May-2022	NAPA50	NAPA AUTO PARTS - 100 MILE HOUSE	Issued	91	C	342.24
27201	16-May-2022	NORM50	NORTHERN COMPUTER	Issued	91	C	2,237.21
27202	16-May-2022	PERS50	PERFECT SOLUTIONS LTD	Issued	91	C	320.10
27203	16-May-2022	PMTA50	PMT CHARTERED PROFESSIONAL ACCOUNT.	Issued	91	C	24,056.55
27204	16-May-2022	PSOD50	PSO GRAD COMMITTEE	Issued	91	C	500.00
27205	16-May-2022	PURL50	PUROLATOR FREIGHT	Issued	91	C	56.03
27206	16-May-2022	ROCY50	ROCKY MOUNTAIN PHOENIX	Issued	91	C	647.36
27207	16-May-2022	SCCE50	SOUTH CARIBOO COMMUNITY ENHANCEMENT	Issued	91	C	500.00
27208	16-May-2022	SOUC50	SOUTH CARIBOO CHAMBER OF COMMERCE	Issued	91	C	1,500.00
27209	16-May-2022	TASC50	TASCO SUPPLIES LTD	Issued	91	C	113.14
27210	16-May-2022	TERR50	TERRALINK HORTICULTURE INC	Issued	91	C	5,773.35
27211	16-May-2022	THCH50	THE CHARTREUSE MOOSE	Issued	91	C	72.92
27212	16-May-2022	TRID50	TRIDON COMMUNICATIONS	Issued	91	C	211.31
27213	16-May-2022	WURT50	WURTH CANADA LTD	Issued	91	C	159.76
27214	16-May-2022	DONA50	DONAHUE AIRFIELD SERVICES	Issued	93	C	1,050.00
27215	16-May-2022	STEP50	STEPHEN PELLIZZARI NOTARY PUBLIC	Issued	93	C	50.00
27216	16-May-2022	BREE50	BREE CONTRACTING LTD	Issued	94	C	4,750.20
27217	31-May-2022	101850	1018173 BC LTD.	Issued	99	C	2,467.50
27218	31-May-2022	ACEC50	ACE COURIER SERVICES	Issued	99	C	190.44
27219	31-May-2022	ANDR50	ANDRE'S ELECTRONIC EXPERTS	Issued	99	C	596.35
27220	31-May-2022	BRAM50	BRASNETT, MIKE	Issued	99	C	35.00
27221	31-May-2022	BURG50	BURGESS PLUMBING HEATING & ELECTRICAL	Issued	99	C	851.72
27222	31-May-2022	CARN50	CARO ANALYTICAL SERVICES	Issued	99	C	416.43
27223	31-May-2022	CENU50	CENTURY HARDWARE LTD	Issued	99	C	114.24
27224	31-May-2022	CINT50	CINTAS CANADA LIMITED	Issued	99	C	707.13
27225	31-May-2022	CITN50	CITY OF NANAIMO	Issued	99	C	210.00
27226	31-May-2022	CLEA50	CLEARTECH INDUSTRIES INC	Issued	99	C	2,979.86
27227	31-May-2022	COMI50	COMMISSIONAIRES BRITISH COLUMBIA	Issued	99	C	2,093.98
27228	31-May-2022	CORI50	ICONIX WATERWORKS	Issued	99	C	154.92
27229	31-May-2022	DHLE50	LOOMIS EXPRESS	Issued	99	C	203.92
27230	31-May-2022	DONE50	DONEX PHARMACY & DEPARTMENT STORE (Issued	99	C	124.99
27231	31-May-2022	DONP50	DONNELLY, PAUL	Issued	99	C	1,596.42
27232	31-May-2022	DSTA50	DS TACTICAL LTD	Issued	99	C	832.92
27233	31-May-2022	HERA50	HERITAGE SIGNWORKS	Issued	99	C	376.32
27234	31-May-2022	HOLR50	HOLLANDER, ROGER	Issued	99	C	244.00
27235	31-May-2022	HUNC50	HUN CITY MOUNTAIN BIKE CLUB	Issued	99	C	1,500.00
27236	31-May-2022	INGR50	INGRAM WELL & PUMPS SERVICE	Issued	99	C	21,087.36
27237	31-May-2022	INTU50	INTERNATIONAL UNION OF OPERATING ENGI	Issued	99	C	373.93
27238	31-May-2022	JUST50	JUSTICE INSTITUTE OF BC	Issued	99	C	141.42
27239	31-May-2022	LABD50	LABOSSIERE, DAVID MICHAEL	Issued	99	C	120.48
27240	31-May-2022	LEGU50	LEGUERRIER CONSTRUCTION LTD	Issued	99	C	57,005.23
27241	31-May-2022	MVAN50	M. VAN NOORT & SONS BULB CO LTD	Issued	99	C	455.39
27242	31-May-2022	NOAN50	NORTHLANDS WATER & SEWER SUPPLIES L	Issued	99	C	16,757.44
27243	31-May-2022	PERS50	PERFECT SOLUTIONS LTD	Issued	99	C	451.08
27244	31-May-2022	PRAR50	PRAIRIECOAST EQUIPMENT	Issued	99	C	589.54
27245	31-May-2022	PREI50	PREMIUM TRUCK & TRAILER INC	Issued	99	C	4,403.11
27246	31-May-2022	PURO50	PUROLATOR INC	Issued	99	C	331.98
27247	31-May-2022	RIVE50	RIVERSIDE E-RIDE INC.	Issued	99	C	20,897.42
27248	31-May-2022	ROCY50	ROCKY MOUNTAIN PHOENIX	Issued	99	C	1,023.75
27249	31-May-2022	SMIT50	SMITTY'S JANITORIAL SERVICES (1993)	Issued	99	C	2,320.50
27250	31-May-2022	SUTT50	SUTTON SPECIAL RISK INC	Issued	99	C	566.00
27251	31-May-2022	TRUE50	TRUE CONSULTING GROUP	Issued	99	C	19,383.00
27252	31-May-2022	WILL50	WILLIAMS LAKE WATER FACTORY	Issued	99	C	42.00

DISTRICT OF 100 MILE HOUSE
Cheque Register-Summary-Bank



AP5090

Page : 3

Date : Jun 08, 2022

Time : 10:16 am

Supplier : 079850 To ZZ9950
 Pay Date : 01-May-2022 To 31-May-2022
 Bank : 0099 - CASH CLEARING/SUSPENSE "BANK" To 6 - 100

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

Cheque #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount
Bank : 4 ROYAL BANK - CURRENT ACCOUNT							
27253	31-May-2022	WILO50	WILLIAM LOVE	Issued	99	C	1,260.00
27254	31-May-2022	WURT50	WURTH CANADA LTD	Issued	99	C	19,855.30
03834-0001	02-May-2022	CLIF50	CANADA LIFE	Issued	66	E	8,384.20
03835-0001	13-May-2022	SHAW50	SHAW CABLE	Issued	67	E	251.95
03836-0001	13-May-2022	FRCO50	FOUR RIVERS CO-OPERATIVE	Issued	68	E	6,653.03
03831-0002	03-May-2022	RECE50	RECEIVER GENERAL OF CANADA	Cancelled	69	E	-36,920.71
03832-0001	03-May-2022	PENS50	PENSION CORPORATION	Cancelled	72	E	-14,080.84
03838-0001	05-May-2022	GRAY50	TELUS CUSTOM SECURITY SYSTEMS	Issued	75	E	193.99
03839-0001	16-May-2022	VANH50	VAN HOUTTE COFFEE SERVICES INC	Issued	76	E	417.12
03840-0001	05-May-2022	ROYL50	ROYAL BANK VISA	Issued	77	E	1,328.51
03840-0002	05-May-2022	ROYL50	ROYAL BANK VISA	Issued	78	E	1,438.59
03841-0001	05-May-2022	ROYL50	ROYAL BANK VISA	Issued	79	E	5,367.07
03842-0001	10-May-2022	ROYL50	ROYAL BANK VISA	Issued	81	E	296.48
03843-0001	13-May-2022	FORT50	FORTIS BC - NATURAL GAS	Issued	82	E	970.34
03844-0001	13-May-2022	FORT50	FORTIS BC - NATURAL GAS	Issued	83	E	163.18
03845-0001	13-May-2022	PENS50	PENSION CORPORATION	Issued	84	E	6,792.03
03846-0001	13-May-2022	SHAW50	SHAW CABLE	Issued	85	E	395.14
03847-0001	13-May-2022	RECE50	RECEIVER GENERAL OF CANADA	Issued	86	E	3,691.99
03848-0001	13-May-2022	RECE50	RECEIVER GENERAL OF CANADA	Issued	87	E	14,963.98
03849-0001	13-May-2022	BCHY50	BC HYDRO & POWER AUTHORITY	Issued	88	E	13,959.96
03850-0001	16-May-2022	TELU50	TELUS COMMUNICATIONS COMPANY	Issued	89	E	17.01
03851-0001	16-May-2022	TELM50	TELUS MOBILITY CELLULAR INC	Issued	92	E	616.13
03852-0001	25-May-2022	SHAW50	SHAW CABLE	Issued	95	E	559.73
03853-0001	25-May-2022	POST50	POSTAGE BY PHONE	Issued	96	E	820.00
03854-0001	26-May-2022	GRAY50	TELUS CUSTOM SECURITY SYSTEMS	Issued	97	E	193.99
03855-0001	27-May-2022	PARJ50	PARKER, JOHN	Issued	98	E	825.00

Total Computer Paid : 438,668.02

Total EFT PAP : 17,297.87

Total Paid : 455,965.89

Total Manually Paid : 0.00

Total EFT File : 0.00

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

Capital \$63,299.91