

**DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA**

ZOOM Link: (see full Zoom Link on Page 3)

<https://us02web.zoom.us/j/89520542233?pwd=bXdJTVZwUVV6MUZhNTBUbFE4bGhmdz09>

1.0 CALL TO ORDER and INDIGENOUS LANDS ACKNOWLEDGMENT

The District of Wells is located in the shared ancestral territories of the Lhatko Dene Nation, a shared territory also with Dakelh (Carrier) and Secwépemc (Shuswap) Peoples. Several nations have history and territory in the area, including Lhatko, Nazko, Lhoosk'uz, Ulkatcho, ?Esdilagh, Xatsúll, Simpcw, and Lheidli. Evidence of early indigenous settlement in the region dates back over 10,000 years.

1.1 Agenda for the Regular Council meeting of Tuesday February 21, 2023, 7:00pm

1.2 Recommendation/s: THAT Council approves the agenda for the Regular Council meeting of Tuesday February 21, 2023, as circulated.

2.0 MINUTES

2.1 Recommendation/s: THAT Council approves the minutes for the Regular Council meeting of Tuesday February 07, 2022, as circulated. (pages 4 to 10)

3.0 DELEGATIONS AND PRESENTATIONS

3.1 Ryan Broughton, FBB Accounting, 2021 Audit Financial Statements Presentation (pages 11 to 39)

3.1 Recommendation/s: THAT Council approves the 2021 Audit Financial Statements with any minor amendments.

3.2 Recommendation/s: THAT Council approves the FBB Accounting for the District of Wells 2023 and 2024 Audits to ensure continuity of Financial Improvements going forward.

4.0 CORRESPONDENCE

4.1 Roger Tinney, Director of Heritage Branch, Ministry of Tourism, Arts, Culture and Sport (pages 40 to 41)

4.2 Recommendation/s: THAT Council receives the correspondence.

5.0 UNFINISHED BUSINESS

5.1 Strategic Priorities Projects—Gary Nason, Municipal Advisor (pages 42 to 50)

5.2 Recommendation/s: THAT Council receives the updated Strategic Priorities Projects Grids as per changes made during to 2023 February as a result a multiple Strategic Planning Sessions with Council.

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

6.0 Reports (Staff Reports are once a month)

6.1 Councillor Lewis and Van Stralen—Select Committee for *Vision & Planning*—*Highlights and any Recommendations*

6.2 Recommendation/s: THAT Council approves Thomas Dombowsky be added to the **Select Committee for *Vision & Planning***

6.3 Recommendation/s: THAT Council receives the report.

6.4 Mayor's Report (and verbal updates)

- Concise Business Plan—Version 4.2 (posted at Wells.ca)
- Engine 12 Fire Truck Replacement
 - Engine 12—Example Rental Unit for 2023 (page 51)
 - Engine 12—Example Purchase of New Engine 12 (good to 2048) (page 52)
- Meeting Dates:
 - 2023 February 22, Joint Lhtako Dene Nation Chief and Council and DOW Mayor and Council Lunch'in Meeting at "The Mill" in Quesnel (may include Power Line update)
 - 2023 March 07 Regular Council Meeting (includes 2023 Budget Planning
 - 2023 March 09—10:30am—Select Committee for Vision & Planning
 - 2023 March TBD— OCP Meeting for Mayor & Council and Select Committees with Urban Systems and Public
 - 2023 March 21 Regular Council Meeting (includes 2023 Budget Planning
- Staffing Update—CAO Recruitment, EDO Recruitment, Public Works Staffing, Casual Employment and Contractors
- Fitness Centre Plan
- Barkerville Historic Town & Park Discussions Topics Identified by Council (page 53)
- Destination Activities in Wells—Brainstormed List by Council (page 54)
- Strategic Priorities Projects Grid (pages 42 to 50)
- B.C. building stronger communities with \$1-billion Growing Communities Fund—Wells will receive a minimum of \$500,000

6.5 Recommendation/s: THAT Council receives the verbal Mayor's report.

7.0 INFORMATION AND ANNOUNCEMENTS

7.1 Council

7.2 Staff

7.3 Public Gallery – Questions relating to the agenda.

8.0 ADJOURNMENT

8.1 Adjournment of the Regular Council meeting of Tuesday February 21, 2022.

Recommendation/s: THAT Council at _____PM adjourns the Regular Council meeting for Tuesday January 3rd, 2023

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

Mayor Ed Coleman is inviting you to a scheduled Zoom meeting.

Topic: Mayor Ed Coleman's Zoom Meeting--Feb. 21 Regular Council
Time: Feb 21, 2023 07:00 PM Vancouver

Join Zoom Meeting

<https://us02web.zoom.us/j/89520542233?pwd=bXdjTVZwUVV6MUZhNTBUbFE4bGhmdz09>

Meeting ID: 895 2054 2233

Passcode: 322261

One tap mobile

+15642172000,,89520542233#,,,,*322261# US

+16468769923,,89520542233#,,,,*322261# US (New York)

Dial by your location

+1 564 217 2000 US

+1 646 876 9923 US (New York)

+1 646 931 3860 US

+1 669 444 9171 US

+1 669 900 6833 US (San Jose)

+1 689 278 1000 US

+1 719 359 4580 US

+1 253 205 0468 US

+1 253 215 8782 US (Tacoma)

+1 301 715 8592 US (Washington DC)

+1 305 224 1968 US

+1 309 205 3325 US

+1 312 626 6799 US (Chicago)

+1 346 248 7799 US (Houston)

+1 360 209 5623 US

+1 386 347 5053 US

+1 408 638 0968 US (San Jose)

+1 507 473 4847 US

Meeting ID: 895 2054 2233

Passcode: 322261

Find your local number: <https://us02web.zoom.us/j/kGE83Pvr7>

**District of Wells Regular Council Meeting
Tuesday February 7, 2023
In-Person and Online (Via Zoom)
Minutes**

ATTENDANCE: Mayor Ed Coleman, Councillor Jenn Lewis, Councillor Dorothea Funk, Councillor Josh Trotter-Wanner, Councillor Dirk Van Stralen

STAFF: Corporate Officer-District clerk Angela Ward, Public Works Superintendent Niel Doerksen, Co-Fire Chiefs Brendan Bailey and Emily Bailey

SPECIAL GUEST: Municipal Advisor Gary Nason

PUBLIC GALLERY: 5 in gallery, 9 online

1.0 CALL TO ORDER AND INDIGENOUS LANDS ACKNOWLEDGEMENT 7:02PM

1.1 Agenda for the Regular Council Meeting of Tuesday February 7, 2023, as circulated.

23-17 MOVED Councillor Jenn Lewis, Seconded Councillor Dirk Van Stralen THAT Council approve the Agenda for the Regular Council Meeting of Tuesday February 7, 2023.

Carried Unanimously

1.2 Citizens Personal Events Acknowledgement

- The Mayor asked for 30 seconds of silence for the passing of long-time community member and former Barkerville employee Lauchie MacLean.
- The Mayor provided an update on community member Katelyn Escott who had a skydiving accident and is recovering at Vancouver General Hospital

2.0 MINUTES:

2.1 Minutes from the Regular Council Meeting of January 17, 2023.

23-18 MOVED Councillor Jenn Lewis, Seconded Council Dirk Van Stralen THAT Council approve the minutes for the Regular Council Meeting of Tuesday January 17, 2023, as circulated.

Carried Unanimously

3.0 DELEGATIONS AND PRESENTATIONS: NIL

4.0 CORRESPONDENCE:

4.1 Report dated January 26, 2023 from the Wells-Barkerville Community Forest Board.

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

23-19 MOVED Councillor Dorothea Funk, Seconded Councillor Dirk Van Stralen THAT Council receive the January 26, 2023 report from Wells-Barkerville Community Forest Board.

Carried Unanimously

4.2 Letter from Island Mountain Arts requesting a letter of support from the District of Wells for an IMA grant application to the Quesnel Community Foundation for an infrastructure improvement project at The Nest; and also that the letter confirms the District's application for capital upgrades to the Wells-Barkerville Community Culture and Recreation Centre.

- Mayor Coleman noted that while he is a member of the Quesnel Community Foundation, he is not on the Foundation Board, so not in conflict on this request.

23-20 MOVED Councillor Jenn Lewis, Seconded Councillor Dorothea Funk THAT the District of Wells approves a letter of support for Island Mountain Arts' grant application to the Quesnel Community Foundation, also confirming that the District has submitted grant applications for capital upgrades to the Wells-Barkerville Community Culture and Recreation Centre.

Carried Unanimously

- The Mayor also proposed referring IMA's letter to the Community Buildings and Lands Select Committee since it references continued use of the WBCRC.

4.3 TELUS Slide Presentation from the January 17, 2023 Regular Council Meeting

- The General Manager of Mascon by TELUS, Steve Jenkins, made a presentation about the change from ABC to TELUS Internet services in Wells at the Jan. 17 Council Meeting though the slides were not available in time for Agenda package. Therefore, they are being included in the Feb. 7 Agenda package.

23-21 MOVED Councillor Dirk Van Stralen, Seconded Councillor Jenn Lewis THAT Council receives the 2023 January 17th- TELUS Presentation Slide Deck.

Carried Unanimously

- Councillor Funk said once she received her first bill from TELUS, there was some 'fine print' not contained in the presentation slides. The bundled saving of \$10 month is only for mobility phone services, not land line services. Also, while the \$50 activation fee is waived, the taxes are not, so the net is \$44 waived. Also, customers are charged full taxes on 24 mos. of equipment financing fees in the first bill, which also came as a

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

surprise. Mayor Ed Coleman says he heard from community members that the bandwidth also goes down when it is colder. Councillor Funk will follow up on these concerns, noting there is contact information in the slides.

5.0 UNFINISHED BUSINESS:

5.1 Strategic Priorities and Special Projects Spreadsheet from Gary Nason, Municipal Advisor

23-22 MOVED Councillor Jenn Lewis, Seconded Councillor Dirk Van Stralen THAT Council receives the updated Strategic Planning and Special Projects Spreadsheet, as per December 6, 2022/January 3, 2023.

Carried Unanimously

- Mr. Nason said an In-Camera Council Meeting for Strategic Planning is scheduled on Feb 9, 2023, 1PM to 4PM via zoom.

6.0 REPORTS

6.0.a Report from the Wells-Barkerville Volunteer Fire Brigade - Co-Fire Chief Brendan Bailey

- 22 Incidents in 2022
- They need to hire five more firefighters this year to make the brigades' minimum standards.
- The brigade is certified for exteriors only.
- Engine 11 has been fixed and is ready for duty.
- Engine 12 cannot be certified.
- Purchased a Hydrant flange diffuser and a chimney snuffer.
- 23 oxygen cylinders were serviced: 3 failed and 20 certified.
- 4 members got airbrakes endorsements.
- Implemented training programs for firefighters and chiefs.

Also, a huge thank you to Carrie Chard for all she has done for the fire brigade through the pandemic and some tough times. A written report of 2022 activities will be made available to Council and the public.

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

23-23 MOVED Councillor Dorothea Funk, Seconded Councillor Josh Trotter-Wanner THAT Council approve Co-Fire Chief Brendan Bailey’s verbal report.

Carried Unanimously

6.1.a Wells-Barkerville Community Facility Building Committee – Minutes/Summary from the January 11, 2023 Meeting.

23-24 MOVED Councillor Lewis, Seconded Councillor Van Stralen THAT Council receives the Minutes/Summary from the January 11, 2023 Meeting of the Wells-Barkerville Community Facility Building Committee.

Carried Unanimously

6.1.b Community Buildings and Lands Select Committee (Co-Chairs Councillors Funk and Trotter- Wanner) – motions from the February 1, 2023 Meeting

- Co-Chair Funk noted that this was the first Committee meeting under the new name – Community Buildings and Lands – after its mandate was expanded and name changed by Council in January, 2023. (Formerly the Community Facility Building Committee).
- Motions from the Feb. 1, 2023 Community Buildings and Lands Committee presented as a block:

1) **WCBL Select Committee Motion 23-7 MOVED** Julia Mackey, Seconded Elyssia Sasaki THAT the Community Buildings and Lands Select Committee recommend a Master Plan for the green space around the Wells-Barkerville Community Culture and Recreation Centre, and that funding for a landscape architect be added to the budget of the revised Master Plan for the building. Carried unanimously.

2) **WCBL Select Committee Motion 23-8 MOVED** Elyssia Sasaki, Seconded Julia Mackey THAT The Community Buildings and Lands Select Committee recommend Master Plans for all green spaces under the scope of the Committee. Carried unanimously.

3) **WCBL Select Committee Motion 23-9 MOVED** Elyssia Sasaki, Seconded Julia Mackey THAT the Community Buildings and Lands Select Committee recommend the 1999 Management Plan for the Wells Community Hall be updated. Carried unanimously.

4) **WCBL Select Committee Motion 23-10 MOVED** Judy Campbell, Seconded Julia Mackey THAT the Buildings and Lands Committee support Motion 23-4 from the Vision and Planning Committee Meeting of January 19, 2023, requesting that Council acquire from consultant Urban Systems, and share with the V&P Committee, the complete package (whether categorized or not) of Community Feedback solicited on behalf of Council’s public input process for the Official Community Plan, AND that public feedback relevant to the scope of Buildings and Lands be forwarded to our Committee. Carried unanimously.

**DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA**

23-25 MOVED Council Van Stralen, Seconded Councillor Lewis THAT Council approve the four recommendations (Motions 23-7 to 23-10) from the Wells Community Buildings and Lands Select Committee Meeting of February 1, 2023.

Carried Unanimously

6.2 Wells Vision and Planning Select Committee Meeting (Co-chairs Councillors Lewis and Van Stralen) – Minutes and Motions for Council Approval.

6.2a Minutes of the January 19, 2023 Committee Meeting

23-26 MOVED Councillor Dirk Van Stralen, Seconded Councillor Josh Trotter-Wanner THAT Council approve the Minutes of the Vision and Planning Select Committee Meeting of January 19, 2023.

Carried Unanimously

6.2b Motions from the Feb. 2, 2023 Committee Meeting presented as a block for Council approval:

1) **WVP Select Committee Motion 23-2 MOVED** Councillor Lewis to add SELECT to Committee title. Secunder Elyssia Sasaki. Carried unanimously.

2) **WVP Select Committee Motion 23-3 MOVED** Councillor Lewis THAT the Committee inaugurate a new term. Secunder Judy Campbell. Carried unanimously.

3) **WVP Select Committee Motion 23-4 MOVED** Judy Campbell THAT the Committee make request of Council to acquire from Urban Systems (and share with the Committee), the complete package of Community Feedback that was solicited on behalf of Council's Public Input Process for the OCP. That would include all submissions collected by Urban Systems, whether categorized or not. Secunder Julia Mackey. Carried unanimously.

23-27 MOVED Councillor Jenn Lewis, Seconded Councillor Dorothea Funk THAT Council approve the three recommendations (Motions 23-2 to 23-4) from the January 19, 2023 Meeting of the Vision and Planning Select Committee.

Carried Unanimously

- Mayor Coleman said he would request the information from Urban Systems.

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

6.3 Mayor's Report:

- Concise Business Plan – Version 4.0 is posted on Wells.ca home page.
- Mayor has talked to Heritage Branch, which is responsible for Barkerville, about replacing Engine 12 replacement.
- Staffing Update – doing job descriptions for both CAO and EDO recruitment as well as Public Works Staff.
- Fitness Centre Plan is to move Gym back to the school once the renovations have been done.
- Wells Wheels ATV Club and Wells Snowmobile Club requested a support letter which was done. (Letter on Council Agenda, p. 30).
- Barkerville Historic Town and Park Discussion Topics identified by Council including new Engine 12. The fire engine is owned by Barkerville, with service provided by the Wells Volunteer Fire Brigade and maintained at the Wells Fire Hall.
- Council brainstorming a list for Destination activities in Wells.
- Snow removal contract on budget and working very well. The couple of complaints have been handled easily by EA Works, the contractor, and Public Works.
- Incident reports now a policy at the District Office.

23-28 MOVED Councillor Jenn Lewis, Seconded Councillor Josh Trotter-Wanner THAT Council receives the verbal Mayor's Report.

Carried Unanimously

7.0 INFORMATION AND ANNOUNCEMENTS:

7.1 Council

- Councillor Van Stralen announced that on Friday at the Sunset at 7:30PM, J.P. Winslow will be performing *Sherlock Holmes Alone*, an adaptation from 'The Memories of Sherlock Holmes', and a fundraiser for the Parents Advisory Committee.
- Councillor Lewis reminded about the Vision and Planning meeting on February 16, 2023.
- Councillor Funk went to 100 Mile House as the District's representative for an NDI Regional Advisory Committee (Cariboo, Chilcotin, Lillooet) on Jan 24, 2023. There is less project grant funding available this year. At the same time, there is festival and event funding available.
- Councillor Funk also said the Wells and Area Trails Society is fundraising for a new snowmobile for grooming cross-country ski trails. The Mayor suggested WATS be asked to provide more information at the next Council meeting, noting there might be some funding opportunities.

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

- Councillor Trotter-Wanner pointed out that meetings are being recorded which should make it easier for public access once they are posted online in a revamped District website.
- Councillor Trotter-Wanner also explained that Engine 12 is a type of fire engine (pumper truck), while Engine 11 is a first response vehicle. The Wells Volunteer Fire Brigade has one of each.

7.2 Staff – Nil

7.3 Public Gallery

- Julia Mackey reminded everyone that tickets for Sunset Theatre events are available online.
- Elyssia Sasaki of Island Mountain Arts announced that: a) IMA is having a Community Workshop on Wednesday, Feb 8, 2023; b) the annual exhibit of art by students of the Wells-Barkerville School will open Thursday, February 9 at the IMA Gallery; c) IMA will have some Family Day Weekend activities with Story Time, some crafts and a snowshoe walk on Sunday, February 19, 2023.

8.0 ADJOURNMENT:

8.1 Adjournment of the Regular Council Meeting of Tuesday February 7,2023.

23-29 MOVED Councillor Dirk Van Stralen, Seconded Councillor Jenn Lewis THAT Council at 8:38PM adjourns the Regular Council Meeting of Tuesday February 7, 2023.

Carried Unanimously

Ed Coleman, Mayor

Angela Ward, Corporate Officer

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

DISTRICT OF WELLS
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

INDEX

	Page
Management's Responsibility	2
Independent Auditor's Report	3-4
Consolidated Statement of Financial Position	5
Consolidated Statement of Operations	6
Consolidated Statement of Change in Net Financial Assets	7
Consolidated Statement of Cash Flows	8
Notes to the Consolidated Financial Statements	9-20
Independent Auditor's Report on Supplementary Information	21
General Operating Fund Statement of Financial Position	22
General Operating Fund Statement of Operations	23-25
Water System Statement of Financial Position	26
Water System Statement of Operations	27
Sewer System Statement of Financial Position	28
Sewer System Statement of Operations	29

MANAGEMENT'S RESPONSIBILITY

The information and representations in the consolidated financial statements are the responsibility of management and have been approved by the Mayor and Council of the District of Wells. The consolidated financial statements were prepared by management in accordance with Canadian Public Sector Accounting Standards and, where necessary, reflect management's best estimates and judgements at this time. It is reasonably possible that circumstances may arise which cause actual results to differ. Management does not believe it is likely that any differences will be material.

The District of Wells maintains systems of internal accounting controls, policies and procedures to provide reasonable assurances as to the reliability of the financial records and safeguarding of its assets.

The Mayor and Council are responsible for ensuring that management fulfills its responsibilities for financial reporting and are ultimately responsible for reviewing and approving the consolidated financial statements.

The consolidated financial statements have been reviewed and approved by the Mayor and Council. The consolidated financial statements have been audited by FBB Chartered Professional Accountants LLP, the independent auditors, whose report follows.

November 29, 2022
Wells, British Columbia



INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council,
District of Wells

Qualified Opinion

We have audited the financial statements of District of Wells, which comprise the consolidated statement of financial position as at December 31, 2021, and the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, except for the matters disclosed in the Basis for Qualified Opinion paragraph, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the District of Wells as at December 31, 2021, and its financial performance and cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Basis for Qualified Opinion

During the year, the District's computer system did not appropriately capture the revenues related to property taxes on the general ledger. With the assistance of District management, we were able to rebuild the general ledger for the related revenues and were satisfied with the completeness and existence of those taxation revenues. However, this limitation in scope prevented our ability to obtain satisfactory audit evidence over the accuracy and valuation of taxation accounts receivable.

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 Financial Statements section of our report. We are independent of the Village 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 Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian Public Sector Accounting Standards, 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 financial statements, management is responsible for assessing the Village'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 municipality or to cease operations, or has no realistic alternative but to do so.

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



INDEPENDENT AUDITOR'S REPORT (continued)

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

Our objectives are to obtain reasonable assurance about whether the 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 judgement 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 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 municipality'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 municipality'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 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 municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the 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.

November 29, 2022
Quesnel, British Columbia

FBB Chartered Professional Accountants LLP

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

District of Wells

Consolidated Statement of Financial Position

As at December 31, 2021

	<u>2021</u>	<u>2020</u> (restated)
Financial assets		
Cash and investments	\$ 1,093,897	\$ 623,873
Taxes and accounts receivable (note 2)	196,518	322,000
Investment in wholly owned subsidiary (note 3)	647,298	242,407
	<u>1,937,713</u>	<u>1,188,280</u>
Financial liabilities		
Accounts payable and accrued liabilities (note 4)	54,724	58,405
Liability for contaminated site (note 12)	6,195,000	-
Deferred revenue (note 5)	121,951	113,625
	<u>6,371,675</u>	<u>172,030</u>
Net financial assets	<u>(4,433,962)</u>	<u>1,016,250</u>
Non-financial assets		
Property acquired for taxes	10,163	10,163
Prepaid expenses	6,753	2,803
Tangible capital assets (note 6)	6,171,599	6,282,956
	<u>6,188,515</u>	<u>6,295,922</u>
Accumulated surplus (note 7)	<u>\$ 1,754,553</u>	<u>\$ 7,312,172</u>

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

District of Wells

**Consolidated Statement of Operations
For the year ended December 31, 2021**

	2021 <u>Budget</u> (unaudited)	2021 <u>Actual</u>	2020 <u>Actual</u> (restated)
Revenue			
Government grants	\$ 668,322	\$ 577,956	\$ 801,053
Taxation	187,886	206,392	208,192
Other revenue from own sources	129,362	137,245	67,091
Utility user fees	105,900	107,460	100,944
Other grants	68,700	516,533	170,219
Sale of services	20,623	18,069	14,899
Equity (loss) income from subsidiary	96,662	404,891	168,962
	<u>1,277,455</u>	<u>1,968,546</u>	<u>1,531,360</u>
Deferred from previous year	-	113,625	113,625
Deferred to following year	-	(113,625)	(113,625)
	<u>1,277,455</u>	<u>1,968,546</u>	<u>1,531,360</u>
Expenses			
Amortization	-	157,043	153,919
General government services	1,062,707	996,091	716,685
Protective services	65,525	27,099	26,055
Contaminated site remediation (note 12)	-	6,195,000	-
Water utility operations	87,100	98,527	68,522
Sewer utility operations	37,550	52,405	56,732
	<u>1,252,882</u>	<u>7,526,165</u>	<u>1,021,913</u>
Annual (deficit) surplus	<u>\$ 24,573</u>	<u>(5,557,619)</u>	<u>509,447</u>
Accumulated surplus, beginning of year		7,340,322	6,830,875
Prior period adjustment (Note 18)		(28,150)	(28,150)
Accumulated surplus, beginning of year, as restated		<u>7,312,172</u>	<u>6,802,725</u>
Accumulated surplus, end of year		<u>\$ 1,754,553</u>	<u>\$ 7,312,172</u>

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

District of Wells

**Consolidated Statement of Changes in Net Financial Assets
For the year ended December 31, 2021**

	2021 <u>Budget</u> (unaudited)	2021 <u>Actual</u>	2020 <u>Actual</u> (restated)
Annual (deficit) surplus	\$ 24,573	\$ (5,557,619)	\$ 509,447
Amortization	-	157,043	153,919
Tangible capital assets purchased	(35,500)	(45,686)	(18,842)
Transfer to cemetery perpetuity	(100)	-	-
Change in prepaid expenses	-	(3,950)	(131)
(Decrease) increase in net financial assets	(11,027)	(5,450,212)	644,393
Net Financial Assets, beginning of year	-	1,016,250	371,857
Net Financial Assets, end of year	\$ -	\$ (4,433,962)	\$ 1,016,250

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

District of Wells

**Consolidated Statement of Cash Flows
For the year ended December 31, 2021**

	<u>2021</u>	<u>2020</u>
NET INFLOW (OUTFLOW) OF CASH:		
Operating activities		
Annual surplus	\$ (5,557,619)	\$ 509,447
Non-cash charges to operations		
Amortization	157,043	153,919
Remediation for contaminated site	6,195,000	-
Equity loss (income) from subsidiary	(404,891)	(168,962)
Changes in non-cash operating balances:		
Taxes and accounts receivable	125,482	(136,300)
Accounts payable and accrued liabilities	(3,681)	(33,338)
Prepaid expenses	(3,950)	(131)
Deferred revenue	8,326	(9,450)
	<u>515,710</u>	<u>315,185</u>
Capital activities		
Tangible capital asset purchases	<u>(45,686)</u>	<u>(18,842)</u>
Investing activity		
Dividends from subsidiary	<u>-</u>	<u>96,662</u>
Financing activity		
Reduction in liability for contaminated sites	<u>-</u>	<u>(42,375)</u>
Increase (decrease) in cash and investments	470,024	350,630
Cash and investments, beginning of year	<u>623,873</u>	<u>273,243</u>
Cash and investments, end of year	<u><u>\$ 1,093,897</u></u>	<u><u>\$ 623,873</u></u>
Cash and investments consists of the following:		
Bank accounts	\$ 861,264	\$ 392,190
Guaranteed investment certificates	232,233	231,283
Overdraft and cheques issued in excess of funds on deposit	-	-
Petty cash	400	400
	<u><u>\$ 1,093,897</u></u>	<u><u>\$ 623,873</u></u>

The above GIC bears interest at 1.35% per annum and paid monthly.

District of Wells

Notes to the Consolidated Financial Statements For the year ended December 31, 2021

The District of Wells (the "District") is a municipality established in 1998 under the Community Charter, formerly the Municipal Act, a statute of the Province of British Columbia. The District's principal activities include the provision of local government services to the residents of the incorporated area. These services include administrative, protective, water and sewer services.

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the District are prepared in accordance with Canadian public sector accounting standards for government as recommended by Municipal Affairs British Columbia and the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. The significant accounting policies adopted by the District are as follows:

a. Basis of presentation

These consolidated financial statements reflect all revenues, expenses, assets and liabilities of the District of Wells. The District 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.

The Consolidated Statement of Financial Position reflects the combined results and activities of the District's Operating, Capital and Reserve Funds. The purposes of these funds are:

- i. **Operating funds**
Operating Funds are to be used to record the costs associated with providing District services.
- ii. **Capital funds**
Capital Funds are used to account for the acquisition costs of the District's Tangible Capital Assets, the accumulated amortization thereon, and the funding thereof including related long-term debt.
- iii. **Reserve funds**
Under the *Local Government Act* of the Province of British Columbia, the Mayor and Council of the District may, by bylaw, establish Reserve Funds for specific purposes. Money in a Reserve Fund and interest thereon must be used only for the purpose for which the fund was established. If the amount in a Reserve Fund is greater than required, the Mayor and Council may, by bylaw, transfer all or part of the balance to another Reserve Fund.

Financial assets are economic resources controlled by the government as a result of past transactions from which future economic benefits may be obtained. Liabilities are present obligations of the government to others arising from past transactions, the settlement of which is expected to result in the future sacrifice of economic benefits.

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

District of Wells

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

The District follows the accrual method of accounting for revenues and expenses. Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues. Expenses are recorded in the period in which goods and services are acquired and a liability is incurred.

b. Trust funds

Trust funds and their related operations administered by the District are not included in these consolidated financial statements.

c. Collections for other agencies

The District collects taxation and other revenue for other agencies and then pays them out to these agencies. These items are not considered revenue or expenses of the District and are excluded from the consolidated financial statements.

d. Revenue recognition

Taxation revenues are recognized in accordance with the provisions of the Community Charter. The District is required to act as the agent for collection of certain taxes and fees imposed by other authorities. Collections for other agencies are excluded from the District's taxation revenues.

Receipts which are restricted by the legislation of senior governments or by agreement with external parties are deferred and reported as restricted revenues. When related expenses are incurred they are brought into revenue in the year the expenses were incurred. Revenues received in advance of expenses which will be incurred in a later period are deferred until the expenses are incurred.

Investment revenue is reported as revenue in the period earned. When required by the funding agency or related Act, investment income earned on deferred revenue, it is included in the deferred revenue balance.

e. Cash

Cash consists of cash and investments of a short-term nature with funds available for day to day operations.

f. Property acquired for taxes

Property acquired for taxes is carried at the lower of cost and net realizable value. Cost consists of the original purchase price and the applicable carrying charges.

District of Wells

Notes to the Consolidated Financial Statements
For the year ended December 31, 2021

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

g. Investment in government business enterprises

The District's investment in the Wells-Barkerville Community Forest Corporation (the "GBE"), a wholly-owned subsidiary, is accounted for on a modified equity basis as recommended by Canadian public sector accounting standards. Under the modified equity basis, the GBE's accounting policies are not adjusted to conform with those of the District and inter-organizational transactions are not eliminated or consolidated. The District recognizes its equity interest in the annual earnings or loss of the GBE in its consolidated statement of operations and accumulated surplus with a corresponding increase or decrease in its investment asset account. Any dividends received from the GBE are recorded as reductions in the investment asset account.

h. Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset, excluding all interest costs. Tangible capital assets received as contributions are recorded at their fair value at the date of receipt, and that fair value is also recorded as revenue.

Amortization is provided using the straight-line method at the following rates:

Buildings	2.50%
Roads and infrastructure	2.00%
Equipment	10.00%
Water system	1.25%
Sewer system	1.25%
Mountain trails system	1.25%

Tangible capital assets are tested annually for any impairment in value based on continued usefulness of the assets and their related carrying values. Any impairment would be recorded in the period the impairment occurs in expenses. Annual amortization is recorded in the year an asset becomes available for use and in the year of disposal. Assets under construction are not amortized until the asset is available for use.

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

District of Wells

**Notes to the Consolidated Financial Statements
For the year ended December 31, 2021**

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

i. Contaminated sites

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment as a result of a chemical, organic or radioactive material or live organism that exceeds an environmental standard.

A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the following criteria are met: an environmental standard exists, contamination exceeds the environmental standard, the organization is directly responsible or accepts responsibility for the liability, future economic benefits will be given up and a reasonable estimate can be made.

j. Use of Estimates

The preparation of consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the period. Significant areas requiring the the use of management estimates include: determination of accrued sick benefits and carrying amount of tangible capital assets. Actual results could differ from those estimates. Adjustments, if any, will be reflected in operations in the period of settlement.

2. TAXES AND ACCOUNTS RECEIVABLE

	<u>2021</u>	<u>2020</u>
Tax roll and utilities	\$ 157,127	\$ 125,694
GST/HST refund	33,126	66,755
Grants	4,000	-
Wells-Barkerville Community Forest dividends	-	96,662
Other	2,264	32,889
	<u>\$ 196,517</u>	<u>\$ 322,000</u>

3. INVESTMENT IN WHOLLY OWNED SUBSIDIARY

Wells - Barkerville Community Forest Ltd.		
Accumulated equity in retained earnings	\$ 647,198	\$ 242,307
Shares	100	100
	<u>\$ 647,298</u>	<u>\$ 242,407</u>

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

District of Wells

Notes to the Consolidated Financial Statements
For the year ended December 31, 2021

3. INVESTMENT IN WHOLLY OWNED SUBSIDIARY (continued)

	<u>2021</u>	<u>2020</u>
Operations		
Revenue	\$ 555,070	\$ 210,932
Expenses	150,179	41,970
Net earnings	<u>404,891</u>	<u>168,962</u>
Less dividends*	(228,860)	(96,662)
Retained earnings, opening	<u>242,307</u>	<u>170,007</u>
Retained earnings, ending	\$ 418,338	\$ 242,307
Dividends not yet received	<u>228,860</u>	<u>-</u>
District of Wells accumulated equity in retained earnings	<u>\$ 647,198</u>	<u>\$ 242,307</u>

The Wells - Barkerville Community Forest Corporation (the "Corporation") has entered into a Community Forest Agreement with the Province of British Columbia pursuant to an agreement in 2017 (the "agreement"). The agreement is for a 25 year term and gives the Corporation the right to harvest certain levels of timber on an annual basis and a total amount over the term of the Agreement. The advances are unsecured with no specific terms of repayment and recorded at the carrying amount. The accumulated surplus and advances are assessed annually for impairment based on audited financial statements provided by the Corporation.

*Dividends of \$228,860 were declared by the Corporation as of December 31, 2021, but were not yet received by the District of Wells and therefore remain included in the accumulated equity in earnings.

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2021</u>	<u>2020</u>
Trade payables and accrued liabilities	\$ 35,692	\$ 37,174
WCB payable	3,032	5,231
Other	16,000	16,000
	<u>\$ 54,724</u>	<u>\$ 58,405</u>

5. DEFERRED REVENUE

2022 rental and NHA grants received in advance	\$ 8,326	\$ -
Playground donations	28,150	28,150
B.C. Rural Dividend - Housing Grant	475	475
B.C. Rural Dividend - Boundary Expansion Grant	<u>85,000</u>	<u>85,000</u>
	<u>\$ 121,951</u>	<u>\$ 113,625</u>

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

District of Wells

Notes to the Consolidated Financial Statements
For the year ended December 31, 2021

6. TANGIBLE CAPITAL ASSETS

	2021			2020
	Cost	Accumulated Amortization	Net Carrying Amount	
Land	\$ 257,524	\$ -	\$ 257,524	\$ 257,524
Buildings	3,240,090	1,290,902	1,949,188	2,030,165
Roads and infrastructure	739,993	266,211	473,782	475,578
Mountain trail systems	181,580	14,521	167,059	168,194
Equipment	811,715	760,281	51,434	25,496
Water system	2,821,154	606,298	2,214,856	2,250,120
Sewer system	1,449,819	392,063	1,057,756	1,075,879
	<u>\$ 9,501,875</u>	<u>\$ 3,330,276</u>	<u>\$ 6,171,599</u>	<u>\$ 6,282,956</u>

Tangible Capital Asset Additions for the year are as follows:

	Cost		Cost
	January 1, 2021	Additions	December 31, 2021
Land	\$ 257,524	\$ -	\$ 257,524
Buildings	3,240,090	-	3,240,090
Roads and infrastructure	727,244	12,749	739,993
Mountain trail systems	181,580	-	181,580
Equipment	778,778	32,937	811,715
Water system	2,821,154	-	2,821,154
Sewer system	1,449,819	-	1,449,819
	<u>\$ 9,456,189</u>	<u>\$ 45,686</u>	<u>\$ 9,501,875</u>

Amortization for the year is as follows:

	Balance		Balance
	January 1, 2021	Amortization	December 31, 2021
Buildings	\$ 1,209,925	\$ 80,977	\$ 1,290,902
Roads and infrastructure	251,666	14,545	266,211
Mountain trail systems	13,386	1,135	14,521
Equipment	753,282	6,999	760,281
Water system	571,034	35,264	606,298
Sewer system	373,940	18,123	392,063
	<u>\$ 3,173,233</u>	<u>\$ 157,043</u>	<u>\$ 3,330,276</u>

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

District of Wells

Notes to the Consolidated Financial Statements
For the year ended December 31, 2021

7. ACCUMULATED SURPLUS (DEFICIT)

	<u>2021</u>	<u>2020</u>
General operating fund	\$ (4,684,010)	\$ 815,235
Water system	(58,593)	(32,019)
Sewer system	63,653	51,527
Invested in tangible capital assets	6,171,599	6,282,956
Reserves (Note 17)	261,904	194,473
	<u>\$ 1,754,553</u>	<u>\$ 7,312,172</u>

8. COMMITMENTS AND CONTINGENCIES

- a. The District is jointly and severally liable under the provisions of the *Community Charter* for any default on monies borrowed by the Cariboo Regional District.
- b. Municipal Pension Plan

The District and its employees contribute to the Municipal Pension Plan (Plan), a jointly trustee pension plan. The Board of Trustees, representing Plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are based on a formula. 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 the adequacy of Plan funding. The most recent valuation as at December 2018 indicated a funding surplus of \$2,866 million for basic pension benefits.

The next valuation will be 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 accounting). This is because the Plan records accrued liabilities and assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and costs to the individual employers participating in the Plan.

The District of Wells paid \$9,334 for employer contributions to the Plan in fiscal 2021 (\$11,350 - 2020).

- c. The District is responsible for collecting and transmitting property taxes and other levies on District of Wells taxpayers in respect of the following agencies: Ministry of Education, Cariboo Regional District, Cariboo-Chilcotin Regional Hospital District, B.C. Assessment Authority, Municipal Finance Authority and Royal Canadian Mounted Police.

District of Wells

Notes to the Consolidated Financial Statements
For the year ended December 31, 2021

9. ECONOMIC DEPENDENCE

The District receives a significant portion of revenue from the Province of British Columbia through the government's Small Community Protection Program. The effect on the District's operations would be significantly adverse should the program be discontinued.

10. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

The District's financial instruments consist of cash and investments, taxes and accounts receivable, accounts payable and accrued liabilities and District debt. Unless otherwise noted, it is management's opinion that the District is not exposed to significant interest, currency, or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values, unless otherwise noted.

The District is exposed to financial risk that arises from the credit quality of the entities to which it provides services. Credit risk arises from the possibility that the entities to which the District provides services may experience financial difficulty and be unable to fulfill their obligations. The District mitigates this risk by dealing with counterparties management considers to be of high integrity.

The District is exposed to interest rate risk arising from fluctuations in interest rates on its cash and investments. No financial instruments are held that mitigate this risk.

11. EXPENSES BY OBJECT

	2021 Budget (unaudited)	2021 Actual	2020 Actual
Salaries, wages and benefits	\$ 390,900	\$ 400,986	\$ 399,515
Materials and supplies	101,025	61,469	44,019
Contracted services	389,957	296,882	191,642
Rent, maintenance and utilities	273,950	334,560	168,325
Mayor and Council remuneration and travel	51,635	33,960	31,861
Insurance	33,700	34,694	31,417
Grants	10,500	10,000	-
Debt charges	1,215	1,571	1,215
Remediation expenses	-	6,195,000	-
Amortization	-	157,043	153,919
	<u>\$ 1,252,882</u>	<u>\$ 7,526,165</u>	<u>\$ 1,021,913</u>

District of Wells

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

12. LIABILITY FOR CONTAMINATED SITES

The District is aware of 3 sites in the municipal area which are known to be contaminated with hazardous historical mine waste as noted by various site assessments and exceed the environmental standard. The Province of British Columbia has taken responsibility for remediation of these sites. The sites are in a remote location and the contamination is contained at the sites. The contamination is not likely to affect public health, safety, cause damage or otherwise impair the quality of the surrounding environment. The Province of British Columbia has posted signs indicating "caution hazardous historical mine waste" and to the District's knowledge has no further plans to remediate the sites.

Since the District does not bear responsibility for these sites, no liability related to remediation has been recognized in these financial statements.

During the year, the District has exceeded environmental standards relating to its effluent discharge from its wastewater operations which has been deemed to require remediation by Environment Canada. The District has entered into a plan to remediate the site through the construction of a new sewer lagoon and related facility. The District has used qualified independent contractors to undertake an investigation and estimate the costs to construct the new facility and remediate the existing issues on site. The District has recorded a liability for this contaminated site as follows:

Project planning	\$	70,000
Feasibility study		325,000
Detailed engineering and drawings		350,000
Construction management/project administration		250,000
Construction costs		3,475,000
Geotechnical investigation		75,000
Demolition of existing structure		50,000
Contingencies		<u>1,600,000</u>
	\$	<u>6,195,000</u>

During the year, the District has incurred costs with respect to planning and preparation for this project. These items, along with the total liability for contaminated site, has been expensed in the year under environmental remediation expenses in the statement of operations. The items are recorded as expenses rather than an assets since it has no alternative use as required by PS3260.45 and Note 1(i).

The District believes the above liability will be funded by a combination of federal and provincial grants. The District has applied for an received confirmation for the relevant federal and provincial grants and the grants will be recorded as revenue as they are received or receivable.

District of Wells

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

13. BUDGETED FIGURES

The budget amounts presented throughout these consolidated financial statements are unaudited and represent the five year financial plan bylaw 201 approved by the District Mayor and Council on May 11, 2021.

The financial plan anticipated use of surpluses accumulated in previous years to provide for any current year expenditures in excess of current year revenues. Another significant variance is that the financial plan anticipated capital expenditures rather than amortization expense, and changes in District debt.

The summary below reconciles the 2021 adopted financial plan to the budgeted figures presented on the Consolidated Statement of Operations.

Budgeted consolidated annual surplus	\$ 24,573
Budgeted amounts for:	
Tangible Capital Asset acquisitions	(35,500)
Net transfers to reserves	<u>(100)</u>
Budgeted consolidated annual surplus (deficit), as reported	<u>\$ (11,027)</u>

14. TRUST FUNDS

The District maintains a cemetery perpetual care fund in accordance with the Cemeteries and Funeral Services Act. The funds held in trust as at December 31, 2021 are \$1,108 (2020 - \$1,103) and are not included in the District's consolidated statement of financial position.

15. COVID-19

In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization and has had a significant financial, market and social dislocating impact. At this time, these factors still continue to present uncertainty over future cash flows, may cause significant changes to the assets or liabilities and may have a significant impact on future operations. An estimate of the financial effect is not practicable at this time.

District of Wells

Notes to the Consolidated Financial Statements
 For the year ended December 31, 2021

16. SEGMENTED INFORMATION

The District is a diversified municipal organization that provides a wide range of services to its citizens. For management reporting purposes, the District's operations and activities are organized and reported by service areas. Municipal services are provided by departments and their activities are reported in these service areas. Service areas that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

a) General Government Services:

General government services operations provides the functions of corporate administration and legislative services and any other functions categorized as non-departmental of the District. General services also includes protective services, which is comprised of emergency management and regulatory services.

b) Water Utility Operations:

The water utility installs and maintains the water systems and facilities within the District. The treatment and distribution of water in the District through Public Works is included in this segment.

c) Sewer Utility Operations

The sewer utility installs and maintains the sewer systems and facilities with the District. The collection of sewage in the District through Public Works is also included in this segment.

The operating results by segment are presented in the supplementary information.

17. RESERVE FUNDS

	<u>2021</u>	<u>2020</u>
UBCM Gas Tax Funds, beginning of year	\$ 194,473	\$ 130,210
Current year funding	67,431	64,263
UBCM Gas Tax Funds, end of year	<u>\$ 261,904</u>	<u>\$ 194,473</u>

The District is a participant under the Community Works Fund that provides for the District's receiving Federal gas taxes transferred under the New Deal for Cities and Communities signed by the Union of BC Municipalities, the Province of British Columbia, and the Government of Canada. Although the Village has some latitude in determining which projects to pursue, the agreement provides that projects should address the reduction of greenhouse gas emissions, cleaner air and cleaner water. Funds have been setup as reserve until such a time eligible expenses are made. These funds are currently invested in cash and investments.

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

District of Wells

**Notes to the Consolidated Financial Statements
For the year ended December 31, 2021**

18. PRIOR PERIOD ADJUSTMENT

During the year, it was discovered that donations received in 2018 and 2019 in the amount of \$28,150 should have been restricted for the purchase of playground equipment on the school building site from the Wells Community Association. The funds have been retroactively restated as deferred revenue and removed from the District's surplus. The opening surplus for 2020 has been reduced by \$28,150 and the deferred revenue has been increased by \$28,150.

**DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA**



INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Mayor and Council,
District of Wells,

We have audited and reported separately herein on the consolidated financial statement of the District of Wells as at and for the year ended December 31, 2022.

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The current year's supplementary information included is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the consolidated financial statements taken as a whole.

November 29, 2022
Quesnel, British Columbia

FBB Chartered Professional Accountants LLP

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

District of Wells

**General Operating Fund - Statement of Financial Position
As at December 31, 2021**

	<u>2021</u>	<u>2020</u> (restated)
Financial assets		
Cash and investments	\$ 831,993	\$ 429,400
Taxes and accounts receivable	196,518	322,000
Due from water system	58,593	32,019
Investment in wholly owned subsidiary	647,298	242,407
	<u>1,734,402</u>	<u>1,025,826</u>
Financial Liabilities		
Accounts payable and accrued liabilities	46,932	58,405
Liability for contaminated site	6,195,000	-
Deferred revenue	121,951	113,625
Due to sewer system	63,653	51,527
	<u>6,427,536</u>	<u>223,557</u>
Net financial assets	<u>(4,693,134)</u>	<u>802,269</u>
Non-financial assets		
Property acquired for taxes	10,163	10,163
Prepaid expenses	6,753	2,803
Tangible capital assets	2,898,987	2,956,957
	<u>2,915,903</u>	<u>2,969,923</u>
Accumulated surplus	<u>\$ (1,777,231)</u>	<u>\$ 3,772,192</u>
Accumulated surplus		
Operating surplus	\$ (4,676,218)	\$ 815,235
Invested in tangible capital assets	2,898,987	2,956,957
	<u>\$ (1,777,231)</u>	<u>\$ 3,772,192</u>

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

District of Wells

**General Operating Fund - Statement of Operations
For the year ended December 31, 2021**

	2021 Budget (unaudited)	2021 Actual	2020 Actual
Revenue - page 23	\$ 1,087,991	\$ 1,777,062	\$ 1,344,121
Deferred from previous year	-	113,625	113,625
Deferred to following year	-	(113,625)	(113,625)
	<u>1,087,991</u>	<u>1,777,062</u>	<u>1,344,121</u>
Expenses			
Amortization	-	103,656	100,532
General government services - page 24	520,430	496,881	447,508
Civic Buildings - page 24	216,450	135,205	76,619
Protective services	35,525	26,801	26,055
Grants	-	-	1,000
Other - page 24	299,827	6,504,303	191,558
	<u>1,072,232</u>	<u>7,266,846</u>	<u>843,272</u>
Annual Surplus (Deficit)	<u>\$ 15,759</u>	(5,489,784)	500,849
Accumulated surplus, beginning of year		3,772,192	3,335,606
Transfers to reserve funds		<u>(67,431)</u>	<u>(64,263)</u>
Accumulated surplus, end of year		<u>\$ (1,785,023)</u>	<u>\$ 3,772,192</u>

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

District of Wells

**General Operating Fund - Statement of Revenues
For the year ended December 31, 2021**

	2021 Budget (unaudited)	2021 Actual	2020 Actual
Revenue			
Taxation	\$ 90,281	\$ 92,722	\$ 90,282
Other revenue from own sources	123,362	132,273	55,943
Interest and penalties	6,000	4,972	11,147
Other grants	68,700	516,533	170,219
Grants in lieu of taxes	5,503	25,825	27,716
Sale of services	20,623	18,069	14,899
Parcel taxes	3,900	3,820	3,900
Equity (loss) income from subsidiary	96,662	404,891	168,962
	<u>415,031</u>	<u>1,199,105</u>	<u>543,068</u>
Government and other contributions			
UBCM gas tax funds	<u>65,000</u>	<u>67,431</u>	<u>64,263</u>
Government grants			
Small Community Protection Grant	461,606	435,000	461,606
UBCM - Emergency equipment	-	25,000	-
South Wells Infrastructure grant	5,619	-	-
Destination BC - new visitor centre grant	10,000	10,000	10,000
Volunteer Terrace Safe Senior's grant	-	3,000	-
Community health grant - Covid-19	-	-	241,000
Northern Health Authority - Access to Health	5,000	21,335	21,335
Other federal grants	32,148	16,010	-
Other provincial grants	90,738	181	-
BC Climate action grant	2,849	-	2,849
	<u>607,960</u>	<u>510,526</u>	<u>736,790</u>
	<u>\$ 1,087,991</u>	<u>\$ 1,777,062</u>	<u>\$ 1,344,121</u>

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

District of Wells

**General Operating Fund - Detailed expenditures
For the year ended December 31, 2021**

	2021 Budget (unaudited)	2021 Actual	2020 Actual
General government			
Administration	\$ 411,200	\$ 415,208	\$ 406,949
Audit and legal	25,000	34,110	15,626
Insurance and deductible claims	31,750	33,078	29,479
Legislative	53,135	35,315	31,861
Office supplies and service contracts	54,345	34,170	23,209
Administration recoveries	(55,000)	(55,000)	(59,616)
	<u>520,430</u>	<u>496,881</u>	<u>447,508</u>
Civic Buildings			
Community hall	132,750	105,001	24,888
Municipal hall	17,500	7,010	7,373
Church	-	-	22
Wells/Barkerville school	66,200	23,194	44,336
	<u>216,450</u>	<u>135,205</u>	<u>76,619</u>
Other			
Public works	114,500	124,768	128,241
Building inspection contract	10,000	5,214	-
Municipal transit	24,000	20,780	22,842
Refuse collection	15,000	13,790	13,693
Community promotion	16,500	6,827	7,640
Environment remediation	-	6,195,000	-
Street lighting	8,000	7,478	7,661
Visitor centre operating	6,500	9,676	2,679
Barkerville cemetery	500	-	-
Interest and bank charges	1,215	1,570	1,216
Economic development	103,612	14,950	7,586
Community plan	-	104,250	-
	<u>299,827</u>	<u>6,504,303</u>	<u>191,558</u>

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

District of Wells

Water System - Statement of Financial Position

As at December 31, 2021

	<u>2021</u>	<u>2020</u>
Financial liabilities		
Due to general operating fund	\$ 58,593	\$ 32,019
Non-financial assets		
Tangible capital assets	<u>2,214,856</u>	<u>2,250,120</u>
Accumulated Surplus	<u>\$ 2,156,263</u>	<u>\$ 2,218,101</u>
Accumulated Surplus		
Operating deficit	\$ (58,593)	\$ (32,019)
Invested in tangible capital assets	<u>2,214,856</u>	<u>2,250,120</u>
	<u>\$ 2,156,263</u>	<u>\$ 2,218,101</u>

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

District of Wells

**Water System - Statement of Operations
For the year ended December 31, 2021**

	2021 Budget (unaudited)	2021 Actual	2020 Actual
Revenue			
Customer billings	\$ 53,000	\$ 52,970	\$ 53,321
Connection charges and custom work	2,700	3,600	-
Parcel taxes	46,604	45,384	46,604
	<u>102,304</u>	<u>101,954</u>	<u>99,925</u>
Expenses			
Administration	30,000	30,000	30,401
Amortization	-	35,264	35,264
Distribution	28,400	56,107	18,414
Operations and maintenance	58,700	42,421	19,707
	<u>117,100</u>	<u>163,792</u>	<u>103,786</u>
Annual Surplus (Deficit)	<u>\$ (14,796)</u>	(61,838)	(3,861)
Accumulated surplus, beginning of year		<u>2,218,101</u>	<u>2,221,962</u>
Accumulated surplus, end of year		<u>\$ 2,156,263</u>	<u>\$ 2,218,101</u>

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

District of Wells

Sewer System - Statement of Financial Position

As at December 31, 2021

	<u>2021</u>	<u>2020</u>
Financial assets		
Due from general operating fund	\$ 63,653	\$ 51,527
Non-financial assets		
Tangible capital assets	<u>1,057,756</u>	<u>1,075,879</u>
Accumulated Surplus	<u>\$ 1,121,409</u>	<u>\$ 1,127,406</u>
Accumulated Surplus		
Operating surplus	\$ 63,653	\$ 51,527
Invested in tangible capital assets	<u>1,057,756</u>	<u>1,075,879</u>
	<u>\$ 1,121,409</u>	<u>\$ 1,127,406</u>

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

District of Wells
Sewer System - Statement of Operations
For the year ended December 31, 2021

	2021 Budget (unaudited)	2021 Actual	2020 Actual
Revenue			
Customer billings	\$ 48,000	\$ 47,291	\$ 47,624
Connection charges and custom work	2,200	3,600	-
Parcel taxes	36,960	38,640	39,690
	<u>87,160</u>	<u>89,531</u>	<u>87,314</u>
Expenses			
Administration	25,000	25,000	29,215
Amortization	-	18,123	18,123
Lift station	11,650	2,262	2,450
Operations and maintenance	18,900	46,782	25,067
Vehicle	7,000	3,361	-
	<u>62,550</u>	<u>95,528</u>	<u>74,855</u>
Annual Surplus (Deficit)	<u>\$ 24,610</u>	(5,997)	12,459
Accumulated surplus, beginning of year		<u>1,127,406</u>	<u>1,114,947</u>
Accumulated surplus, end of year		<u>\$ 1,121,409</u>	<u>\$ 1,127,406</u>

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA



February 10, 2023

VIA EMAIL: edcoleman@wells.ca

Ed Coleman
Mayor, District of Wells
PO Box 219
Wells, BC V0K 2R0

Dear Mayor Coleman:

Thank you for the considerable information that you have provided recently with regard to firefighting infrastructure needs for the District of Wells (DOW) and Barkerville. As we discussed on various phone calls, Barkerville and DOW historically have shared firefighting infrastructure – vehicles, buildings and equipment. The primary fire truck, engine #12, failed the annual inspection and you have indicated this vehicle has reached the end of its useful lifecycle and that a replacement suitable for the needs of the area will cost in the range of \$800,000.00.

The Heritage Branch does not have access to funding to cover this cost nor even a portion of the cost. However, we are fully prepared to devote staff time to liaise with Municipal Affairs and/or other ministries to determine how a small municipality like DOW, with minimal tax base, is expected to fund such a purchase and of course will ultimately seek funding opportunities for the DOW.

As a result of the recent discussion on firefighting and methods to best ensure the safety of this significant heritage resource, moving forward Heritage Branch is going to purchase/house/maintain fire fighting vehicles at Barkerville. This will consist of the two existing tender trucks, both of which will be upgraded as needed, and the purchase of a small firefighting truck that would best suit the needs of Barkerville. The existing engine #12 and older 1979 fire truck #13 will be disposed of unless DOW would like to keep one or both. Heritage Branch would like to formalize and maintain an MOU/letter of agreement with the DOW for firefighting services. As in years previous, Heritage Branch/Barkerville will pay an annual fee to the DOW as we do with other municipalities around the province for historic site protection.

If you are agreeable to continuing with an MOU, complete with revised annual fee, please let me know and we can prepare the document and come to an agreement on the fee total. In the

Ministry of Tourism,
Arts, Culture and Sport

Tourism Sector Strategy
Division

Mailing Address:
PO Box 9818 Stn Prov Govt
Victoria, BC V8W 9W3
Phone: 250 356-1432

**DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA**

Mayor Ed Coleman
Page 2

meantime, I will work with staff to communicate the urgency of the situation in the District of Wells.

Regards,



Roger Tinney
A/Director
Heritage Branch
Ministry of Tourism, Arts, Culture and Sport



District of Wells—Strategic Priorities Projects Tracking Grid

**DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA**

Version 1.6—2023 02 16

Overview

In June of 2022, the Municipal Affairs--Province of BC provided a Municipal Advisor, Gary Nason, to support the District of Wells with support to review Operations and Governance of the District of Wells. Out of that process, this Project Tracking Grid has been created and will be maintained and reported on at Regular Council meetings going forward.

Project 44—Operations & Governance Improvement Plan will track & prioritize Council and Staff improvements for Operations & Governance. Council has identified several priority improvements for 2023, primarily in communications, human resources practices, by-law priorities, green spaces planning, emergency preparedness, and other.

Categories

Categories 1 to 5 were created to help place priority levels on projects and make clear what projects are ongoing and closed/completed. The following information clarifies each category:

Category 1: “Best efforts made to complete the project in 2023.”, or continue active work on the project if the project is multi-year and will carry-over to 2024 or beyond. (i.e. Major infrastructure or building upgrades largely dependent on external grant funding.)

Category 2: Subject to sufficient budgetary/grant funds and staffing capacity, commence project in 2023, with no commitment to complete the project in 2023.

Category 3: Reconsider dependent upon potential external grant availability and/or sufficient internal staff and budgetary capacity. Defer the project to at least 2024 or later in the remainder of the Council mandate—2024 to 2026)

Category 4: Primary Operating Budget projects (sometime supplemented with grant funds or reserves) to be part of Annual Operations/Ongoing Core Activities.

Category 5: Project has been completed, or has been abandoned due to insufficient matching funds or lack of internal capacity to undertake.

The following pages show the “Grid” of Projects for the District of Wells is organized in the Categories outlined above. Each Project has its own electronic and paper-based folder/file that holds all the details on all the Project.

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

C=Category (1 to 5) **SD**=start date yy-mm **CA**=Contract(s) Awarded **ED**=end date yy-mm
ID=idea identified **PL**=planning **IP**=implementation phases **C/E**=complete/evaluation (1 to 10)
IPr=in-progress **TBD**=to be determined **Ref**=a number to quickly reference Projects in the Grid

Category 1=2023 or early 2024 Completion; Category 2=2023 Depending on Budgets & Staffing;
 Category 3=Reconsider but defer to 2024 or later; Category 4=Ongoing;
 Category 5=Complete/No Submission Made/No Matching Funding Capacity

Ref	Project #	Project Title and Actions	\$ and In-Kind	C	CA	SD	ED	ID	PL	IP1	IP2	IP3	C/E
1	P001	PROV BC Outdoor Ice Rink (\$441,600)	1,054,175	1	x	20-04	23-08	x	x	x	x		
2	P002	PROV BC, DOW & Partners Sewer System Assessment and Upgrade (CWWF)	\$290,000 + In-kind Complete \$100,000 IP Planning 7,000,000 Construction	1	x x TBD	20-04	26-03	x	x				
3	P003	DOW & Partners--New OCP	100,000	1	x	20-04	23-10	x	x	x	x		
4	P004	DOW & Partners--Community Cultural & Recreation Centre	See also P29	1/2		20-04	24-12	x	x				
5	P010	BC Hydro Community Energy Project	15,000+ Mayor & Counsellor Funk	1	x	22-04	23-03	x	x	x	x		
6	P011	NDIT Highway 26 Power Line Project	20,000	1	x	22-06	23-03	x	x	x			

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

Ref	Project #	Project Title and Actions	\$ and In-Kind	C	CA	SD	ED	ID	PL	IP1	IP2	IP3	C/E
7	P014	UBCM--Community Wildfire Protection Plan	40,000	1	x	21-04	23-03	x	x	x	x	x	
8	P015	PROV BC--Community Structural Fire Protection Plan	30,000	1	x	22-04	23-03	x	x	x	x	x	
9	P018	PROV BC, DOW & Partners--Water System Treatment Upgrade (SCF-MAH)	426,572 213,286 (includes In-kind) See also P31	1	IPr	19-04	24-03	x	x	x			
10	P023	UBCM--Fire Equipment & Training Grant	30,000	1	IPr	22-11	24-03	x	x				
11	P27	UBCM ICSP and OCP Alignment Project	77,000 (Integrated OCP)	1	x OCP TBD ICSP	18-04	24-03	x	x	x			
12	P29	PROV BC--REDIP WBCCRC Project	1,100,000 See also P04	1		22-11	25-03	x	x				
13	P31	DOW & Partners--Water System Replacement Test Drilling Program & New Water Plant	500,000 (In-kind Osisko Developments) 6,000,000 See also P18	1	x TBD	22-12	26-06	x	x	x			

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

Ref	Project #	Project Title and Actions	\$ and In-Kind	C	CA	SD	ED	ID	PL	IP1	IP2	IP3	C/E
14	P32	DOW Public Works Garage and Shop Assessment, then Purchase Existing or New Construction		1		22-11	23-12	x					
15	P35	UBCM Economic Development Plan	55,000	1		18-04	24-03	x	x				
16	P39	PROV BC-- Engine 12 Fire Truck Replacement	750,000	1		22-12	24-12	x	x				
17	P50	Lhtako Dene Nation Partnerships	Mayor & Councillor Lewis	1		22-11	OG	x					
18	P013	PROV BC-- Community Transition Response Table	Mayor & Acting Mayor (Training Project to Integrate with REDIP Project)	2		22-11	23-03	x	x	x			
19	P017	Osisko MOU and Community Agreement	Mayor and Counsellor Funk	2		22-06	OG	x	x	x			
20	P30	PROV BC Jack of Clubs Lake & Area Reclamation Project	5,000,000	2		22-08	26-03	x	x				
21	P005	DOW & Partners-- Playground	230,000	3		20-04	24-10	x	x				
22	P016	PROV BC-- Housing & BC Housing	See also P36 & P19	3		19-04	OG	x	x				

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

Ref	Project #	Project Title and Actions	\$ and In-Kind	C	CA	SD	ED	ID	PL	IP1	IP2	IP3	C/E
23	P020	DOW Wells Community Forest and Community Forest Expansion	Counsellor Lewis	3		18-04	OG	x	x	x	x		
24	P28	UBCM Wildfire Recovery Fund		3		22-11	TBD	x	x	x			
25	P33	FCM—Green Municipal Fund—Community Facilities Buildings Monitoring Fund	25,000 (20% DOW contribution required)	3		22-12	TBD	x	x				
26	P36	DOW & PROV BC—Crownlands	See also P36 & P19	3		22-06	24-06	x	x				
27	P40	UBCM—Public Notification & Evacuation Routes Planning		3		23-01	TBD	x					
28	P41	UBCM—FireSmart Community Funding & Supports	45,000	3		23-01	TBD	x					
29	P42	UBCM—Emergency Operations Centres & Training	See also P22	3		23-01	TBD	x					

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

Ref	Project #	Project Title and Actions	\$ and In-Kind	C	CA	SD	ED	ID	PL	IP1	IP2	IP3	C/E
30	P43	UBCM—Poverty Reduction Planning & Action		3		23-01	TBD	x					
31	P47	PROV BC—Destination Development		3		23-01	OG	x	x				
32	P48	DOW & Partners—EV Charging Stations		3		23-01	OG	x					
33	P006	Indigenous Partnerships		4		22-04	OG	x	x				
34	P007	DOW Municipal Hall Upgrades	2022--80,000	4		22-04	24-12	x	x	x			
35	P008	DOW Firehall Upgrades	2022--90,000	4		22-04	23-12	x	x	x			
36	P009	DOW Road Maintenance and Snow Removal Contract	2022--185,000	4		22-06	23-10	x	x	x	x		
37	P012	Telus Pole at Firehall		4	IPr	22-04	TBD	x	x	x	x		
38	P019	PROV BC & DOW--Cemetery	See also P36	4		22-06	OG	x	x				
39	P022	DOW & Partners--Emergency Response Plan	See also P42	4		22-06	OG	x	x	x	x	x	
40	P024	DOW--Change Sand in Water System	2022/23--20,000	4		22-11	23-06	x	x	x			

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

Ref	Project #	Project Title and Actions	\$ and In-Kind	C	CA	SD	ED	ID	PL	IP1	IP2	IP3	C/E
41	P025	NDIT--2023 Economic Development Officer Funding	2022/2023--50,000	4		22-11	24-03	x	x	x			
42	P26	DOW Electrical Upgrade at Sewer Lift Station	2023--20,000	4		22-03	23-03	x	x	x			
43	P37	UBCM--Community Works Funds (was Gas Tax Fund)	65,000	4		18-04	OG	x	x				
44	P38	DOW--Fitness Centre Upgrades and Location Decision	2023--25,000	4		22-11	23-04	x	x				
45	P44	DOW--Operations & Governance Improvement Plan		4		23-01	OG	x	x				
46	P45	NDIT--Grant Writer Program	10,500	4		22-11	24-03	x	x				
47	P46	DOW & Partners--Barkerville Topics		4		23-01	OG	x	x				
48	P56	PROV BC--District of Wells Boundary Expansion Evaluation	85,000 (this project is under discussion with the PROV BC)	4		18-05	OG	x	x				
49	P58	MULTI-PARTNER--Highway 26 Wildfire Fuel Mitigation Project		4		22-11		x	x				

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

Ref	Project #	Project Title and Actions	\$ and In-Kind	C	CA	SD	ED	ID	PL	IP1	IP2	IP3	C/E
50	P59	DOW—Sewer Lagoon Airation Motors	20,000	4		21-11	x	x					
51	P60	DOW—Lagoon Maintenance Berms and Sludge		4		23-01							
52	P021	PROV BC—Green Infrastructure Project	No Submission Made	5		21-11	22-03	x	x				
53	P34	SERVICE CANADA—Youth CSTP 018263319	3,000 Complete	5		22-04	22-12	x	x	x	x	x	8
54	P49	PROV BC & CANADA—Community Energy System (GT-SPF)	439,000 Expired No Matching Funding Capacity	5		17-04	21-03	x	x				
55	P51	PROV BC—CRP—Wells Curling Rink	49,084 Complete	5	x	12-04	13-03	x	x	x	x	x	8
56	P52	PROV BC—South Wells Infrastructure Condition Assessment	10,000 Complete	5	x	17-04	18-03	x	x	x	x	x	8
57	P53	PROV BC—Asset Management Plan	10,000 Complete	5	x	15-04	16-04	x	x	x	x	x	8
58	P54	PROV BC—COVID Safe Start	241,000 Complete			20-11	21-12	x	x	x	x	x	8

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

Ref	Project #	Project Title and Actions	\$ and In-Kind	C	CA	SD	ED	ID	PL	IP1	IP2	IP3	C/E
59	P57	UBCM— Housing Strategy Revision	30,000 No Submission Made			21- 01	21- 03	x					
60	P61	BC HYRDO— LED Steet Lighting	35,000			20- 10	22- 11	x	x	x	x	x	7

Engine 12--Example Rental Unit for 2023



1999 SUPERIOR FREIGHTLINER PUMPER

Stock # RMP226

\$85,000.00 + applicable Taxes

- Freightliner FL80 Chassis
 - Seating for 5; 4 SCBA
 - Cat 3126 330 HP Diesel Engine
 - Mileage: 39,445 Km's
 - Engine Hours: 2,400
 - Allison MD 3060P Automatic Transmission
 - Hale 1250 GPM Top-Mount Pump
 - 750 US Gallon Polypropylene Tank
 - Akron Foam System
 - Drivers Side Discharges: (2) 2.5"
 - Drivers Side Suction: (1) 2.5", (1) 6"
 - Drivers Side Suction: (1) 2.5", (1) 6"
 - Officer Side Suction: (1) 2.5", (1)
 - Officer Side Discharges: (1) 2.5"
 - LDH 4"
 - Rear Discharges: (1) 2.5"
 - Direct Fill: (1) 2.5:
 - Crosslays: (2) 1.5"
 - Piped for Deck Gun (Deck Gun Included)
 - Rear Traffic Advisor
 - Ladder and Pike Pole Storage
 - Suction Hose Storage
 - Pike Pole Storage
 - Pump Heater/Heat Pan
 - Length: 32' Height: 9' 1"
 - Width: 8' 6"
 - GVWR 35,000 lbs
- ** 6 NEW SAILUN Tires**

Engine 12--Example Purchase Unit (good to 2048)



FX ALUMINUM BODY CONSTRUCTION

Rosenbauer FX aluminum bodies live up to the highest, most important standards. Yours.

The FX body is built using formed sheets and heavy duty extrusions.

HEAVY-DUTY STEEL SUB-FRAME

Heavy-duty steel tube, channel, angles and gussets are welded together and hot-dip galvanized to form an extremely strong sub-frame, which is the backbone of the FX body.



Coyote Urban Interface Pumper Now Available for Immediate Delivery!



ROSENBAUER FIRE PACKAGE FEATURES

- Rosenbauer 3/16" FX Aluminum Body Construction
- Hot Dipped Galvanized Sub Frame with Lifetime Warranty
- Rosenbauer "NH" Dual Pressure Fire Pump – 5000LPM (1050 IGPM)
- Pump and Roll Capable
- 750 Imperial Gallon Water Tank
- 20 Imperial Gallon Foam Tank
- Fire Research 12V LED Scene Lighting Package
- Whelen Warning Light Package
- Xantrex Inverter/Charger HF1800
- Automatic Primer System
- Fire Research Pump Boss Pressure Governor
- FoamPro 1600 Foam System
- Rosenbauer FixMix High Pressure Foam System
- 30,000 BTU Pump Heater W/ Heat Pan
- Amdor Roll Up Doors W/ LED Luma Bar Strip Lights
- Slide in Enclosed Ladder Storage
- Slide in Enclosed Suction Hose Storage Areas
- Dual Rosenbauer EZ Climb Access Ladders
- 1" High Pressure Booster Reel W/ Rosenbauer Servo-Nepiro High Pressure Nozzle
- TFT Tomado Monitor w/ Remote Joystick Control
- ULC Tested and Certified

FREIGHTLINER CHASSIS FEATURES

- 2020 Freightliner M2 106 4X4 Crew Cab & Chassis
- Cummins L9 Engine Rated at 330 HP
- Allison EVS 3500 Automatic Transmission
- 14,000 LB Front Drive Axle
- 27,000 LB R Series Fire/Emergency Service Single Rear Axle
- Wabco 4S/4M ABS System with Traction Control and Electronic Stability Control
- 50 Gallon Fuel Tank
- Alcoa LVL One Polished Aluminum Wheels
- LED Headlights
- Dual West Coast Heated/Remote Mirrors
- NFPA Vehicle Data Recorder and Seat Belt Display

6415 Golden West Avenue
 Red Deer, AB T4P 3X2
 1-800-494-4210
www.rockymountainphoenix.com



EMERGENCY VEHICLES, EQUIPMENT & SERVICE

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

P46--Overview—Barkerville Topics

The following topics inform the important relationship between the District of Wells and Barkerville Historic Town & Park and Cottonwood House Historic Site. The Citizens, Not-for-Profit Organizations, Business & Industry are impacted by these topics areas.

Ref	Topic	Priority
1	Affordable Housing	
2	Structural Fire Protection	
3	Trail Systems	
4	Wildfire Protection	
5	Three Phase Power	
6	Tub Run Status	
7	Financial Sustainability—Operating and Capital Investment Levels	
8	Indigenous Partnerships	
9	MOU—Memorandum of Understanding	
10	Communication Protocols	
11	Campsites Season	
12	Wells Visitors Information Centre	
13	Year-round Tourism	
14	Wells Representative on Barkerville Heritage Trust Board	
15	Flooding	
16	Wells Select Committees Participation	
17	Length of Season and Impact on Employees that live in Wells	
18	Length of Season and Impact on Businesses in Wells	
19	Cemetery Heritage Alteration Permits Process	
20	DOW Discussions with Cemetery in Wells on gift Crown Land	

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY February 21, 2023—7:00pm
IN-PERSON and ONLINE (VIA ZOOM)
AGENDA

P47--Overview—Destination Development

Recently the Province of BC has launched Destination Development Grants. This is a brainstormed list of ideas to-date for Wells, BC.

Ref	Idea	Priortiy
1	Winter Festivals Capacity Building	
2	Writers Series Programming	
3	Zipline	
4	Potential of Tube Run in Wells	
5	Sunset Theatre Use (support any ideas that make sense)	
6	Outdoor Ice Rink—Year Round Uses	
7	Snow Mobiling	
8	Trails for all Uses	
9	Skiing (in all formats)	
10	Snowshoeing	
11	Ice Fishing	
12	Photography	
13	Curling	
14	Joint Marketing Initiatives	
15	Arts School in Winter (support any ideas that make sense)	
16	View Points	
17	Wells & Area Organization Summit	
18	Other	