

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY, SEPTEMBER 1, 2020 AT 7:00PM
ONLINE (VIA ZOOM) – COVID-19

AGENDA

Please Note: Protocols and procedures are in place to keep the peace during a Council meeting. Public Gallery will only be given a chance to speak at the end of the meeting prior to closing, at the Mayor's discretion. Anyone who applauds, speaks out of turn, jurors or encourages inappropriate behaviors will be requested to leave the meeting.

1.0 CALL TO ORDER

- 1.1 Agenda for the Regular Council meeting of Tuesday September 1, 2020
Recommendation/s: THAT Council approves the Agenda for the Regular Council meeting of September 1, 2020, as circulated.

2.0 MINUTES

- 2.1 Minutes for the Regular Council meeting of Tuesday August 11, 2020
Recommendation/s: THAT Council approves the Minutes for the Regular Council meeting of Tuesday August 11, 2020, as circulated.

3.0 CORRESPONDENCE

- 3.1 Letter to Mayor and Council from Barb and Gary Cirotto regarding the Request for Qualifications: Project Manager – Learning Forest Trail – Phase One
Recommendation/s: THAT Council receives the letter from Barb and Gary Cirotto regarding the Request for Qualifications: Project Manager – Learning Forest Trail – Phase One.

4.0 PRESENTATIONS AND DELEGATIONS

- 4.1 Wells Community Facility Building Select Committee minutes
Recommendation/s: THAT
1. Council receives the minutes from the Community Facility Building Select Committee on July 29, 2020 and August 19, 2020.
 2. Council receives the letter to Mayor Fourchalk from Dave Mosure of BC Hydro regarding the Wells Community Facility Building.

5.0 NEW BUSINESS

5.1 2020 UBCM (Union of BC Municipalities) Convention

Recommendation/s: THAT

1. Receives the report from the Chief Administrative Officer regarding the District of Wells Ministerial Meeting requests and
2. Gives input to assist staff in creating reports for potential Ministerial meetings at the upcoming 2020 UBCM Convention.

6.0 REPORTS

6.1 District of Wells 2019 Statement of Financial Information (SOFI) Report

Recommendation/s: THAT

1. Receives the report from the Chief Administrative Officer regarding the District of Wells 2019 Statement of Information (SOFI) report; and
2. Receives and approves the District of Wells 2019 Statement of Information (SOFI) Report as circulated.

6.2 EFT TD Canada Trust Vadim cheque report for the period of January 1, 2020 to August 25, 2020 in the amount of \$596,522.58

Recommendation/s: THAT Council receives the EFT TD Canada Trust Bank Vadim report for the period of January 1, 2020 to August 25, 2020 in the amount of \$596,522.58.

6.3 Vadim Year to Date Approved Budget report

Recommendation/s: THAT Council receives the Vadim Year to Date Approved Budget report.

7.0 INFORMATION AND ANNOUNCEMENTS

7.1 Council

7.2 Staff

7.3 Public Gallery

8.0 ADJOURNMENT

8.1 Adjournment of the Regular Council meeting of September 1, 2020

Recommendation/s: THAT Council at _____ PM adjourns the Regular Council meeting of Tuesday September 1, 2020.

DISTRICT OF WELLS REGULAR COUNCIL MEETING
TUESDAY, AUGUST 11, 2020 AT 7:00PM
ONLINE (VIA ZOOM) – COVID-19

MINUTES

ATTENDANCE:

COUNCIL: Mayor Gabe Fourchalk, Councillors Jordan Rohatynski, Chris Cooley,
Ksenya Dorwart and Mandy Kilsby

STAFF: Donna Forseille, Chief Administrative Officer

ABSENT: Tyler Burnson, District Clerk

PUBLIC GALLERY: 8

1.0 **CALL TO ORDER AT 7:02PM**

1.1 Agenda for the Regular Council meeting of Tuesday August 11, 2020

20-76 **MOVED** Jordan Rohatynski, seconded Ksenya Dorwart THAT Council approves the agenda for Regular Council Meeting of Tuesday August 11, 2020 as amended to add Item 5.3- Food Truck Festival Discussions.

Carried unanimously

2.0 **MINUTES**

2.1 Minutes for the Regular Council meeting of Tuesday July 7, 2020

20-77 **MOVED** Ksenya Dorwart, seconded Jordan Rohatynski THAT Council approves the minutes for the Regular Council meeting of Tuesday July 7, 2020, as amended to fix a spelling error located in section 3.1, removing “tax” and changing the word to “task” force.

Carried Unanimously

2.2

Minutes from the Special Council Meeting of Wednesday July 29, 2020

20-78 **MOVED** Jordan Rohatynski, seconded Ksenya Dorwart THAT Council approves the minutes for the Special Council meeting of Wednesday July 29, 2020, as circulated.

Carried Unanimously

3.0 PRESENTATIONS AND DELEGATIONS

- 3.1 Presentation to Mayor and Council on behalf of the Wells Community Facility Building Select Committee.

20-79 **MOVED** Ksenya Dorwart, seconded Mandy Kilsby THAT Council receives the update from the Wells Community Facility Building Committee.

Carried Unanimously

4.0 CORRESPONDENCE

4.1 Letter to Mayor and Council from Nori Cirotto regarding the potential renaming of the Wells-Barkerville Elementary School

20-80 **MOVED** Jordan Rohatynski, Seconded Mandy Kilsby THAT Council receives the letter from Nori Cirotto regarding the potential renaming of the Wells- Barkerville Elementary School.

Carried Unanimously

4.2 Letter to Mayor and Council from John Aitken regarding permission to access the lane at the end of Bowman Crescent

Mayor Fourchalk asked Mr. Aitken to speak to his letter of request. Mr. Aitken explained he would like to do some improvements to his property which would require lane access. The improvements include the moving of the current shed and installation of a chain link fence. Mr. Aitken would like to complete the improvements to his property before the snow flies. He stated that the reason he is seeking Council's approval for the lane access is that he feels his neighbor has laid claim to the lane and does not seem to be willing to share. The neighbor has a parking pad within the lane that is roughly 50% on the lane access, which is on District Property. The District has right of ways located on the lane and Mr. Aitkens property for utilities which run through there, such as, water, sewer and hydro. The Lot beside his neighbors is also owned by the District. Mr. Aitken stated that his concern is that his neighbor's pad for parking is impeding on the his ability to access the lane to his property to conduct the improvements needed, further to this the trespass of the pad on the District's property poses a risk (in his opinion) that utilities can not be properly accessed and repaired as needed by the district and/or utility companies. To conduct the improvements to Mr. Aitkens property from the other side of his property would require more work as he would have to take down the existing fence. Mr. Aitken feels that his neighbor, Mr. Tipman, has enough room on his own property to build his parking pad within his own easements. A lane is meant to be accessible for anyone's use, it is not meant to be someone's personal driveway for parking. Mr. Aitken requests a temporary allowance to access the lane for up to 90 days.

In response Mr. Tipman (neighboring property owner) responded that he has no problem with Mr. Aitken accessing the lane. He asked Council if they received his original complaint from June 2020, to which council responded they had received the forwarded email with complaint letter from the CAO. Mr. Tipman agreed that half of his parking pad, which existed prior to his purchasing the property is on District property. The lane access is the only access to his property. His issue is with Mr. Aitken's claim that they park on District property. He does not want anything permanent done to the structure of the lane. He does not want half his parking pad removed or damaged. Mr. Tipman feels Mr. Aitken can easily access his property from the other side to conduct his work needed done. Mr. Tipman stated that the lane is a utility right of way but dead ends at the MacDonald's property, the lane does not run through to the next road. His survey completed in 2004 shows enough room between his parking pad and the Aitkens house, Mr. Aitken is encroaching on the laneway in his opinion.

Council asked Mr. Aitken to clarify what he was requesting. Mr. Aitken responded that he was requesting temporary access to the lane. His house is not on the District of Wells property and Mr. Tipman has room on his property to move his parking pad over as to not be half on the laneway which would open the access on the lane way.

Mayor Fourchalk asked staff to clarify the utility rights of way. The CAO responded that upon pulling each property in question's land titles, there are no current right of ways listed on the Topman's property which is beside a District owned lot, nor on the MacDonald's property which is located at the end of the lane. The laneway and Mr. Aitken's property however appear to have right of ways registered for District and BC Hydro utilities.

This means that the MacDonald's could potentially refuse the District to access the utilities through their premises should repairs or upgrades ever be needed, which would result in the District needing to access the lane and remove Mr. Tipman's parking pad as it sits right now depending on what the circumstances were at the time.

Council was in agreeance to allow Mr. Aitken a temporary impediment to the lane for up to 90 days to allow for Mr. Aitken to complete his land improvements with the understanding that no structural changes or alterations to the lane be done at this time.

20-81 **MOVED** Ksenya Dorwart, Seconded Chris Cooley THAT Council receives the letter from John Aitken regarding his request to temporarily utilize the lane located on Bowman Crescent to conduct renovations to his property.

Carried Unanimously

20-82 **MOVED** Mandy Kilsby, Seconded Jordan Rohatynski THAT Council approves a temporary impediment of the lane located on Bowman Crescent in between Mr. Aitken and Mr. Tipman's properties for a period of up to 90 days to Mr. Aitken With the understanding that no structural changes to the lane are permitted.

Carried Unanimously

4.3 Letter to Mayor and Council from Jillian Merrick regarding the recent proposed project for Barkerville Gold Mines

Councillor Rohatynski commented that Barkerville Gold Mines has no real light or noise mitigation and lack of quantification, he feels Ms. Merrick's concerns are legitimate concerns.

20-83 MOVED Mandy Kilsby, Seconded Chris Cooley THAT Council receives the letter from Jillian Merrick regarding her concerns relating to the recent proposed project for Barkerville Gold Mines.

Carried Unanimously

4.4 Letter to Mayor and Council from Judy Campbell regarding the recent proposed project for Barkerville Gold Mines

Councillor Rohatynski really liked the impact assessment idea with the District having its own Committee idea. He also feels potential future tours through Bonanza ledge are a good idea. He recommends re-addressing the Wells Volunteer Fire Brigade protection with Barkerville Gold Mines (BGM) to reassess the current contract if there will be more burden on the firehall.

Councillor Dorwart agrees that an impact assessment could be done. She feels it is a great idea that she would like to see Council act on.

20-84 MOVED Chris Cooley, Seconded Jordan Rohatynski THAT Council receives the letter from Judy Campbell regarding her concerns relating to the recent proposed project for Barkerville Gold Mines.

Carried Unanimously

20-85 MOVED Jordan Rohatynski, Seconded Ksenya Dorwart THAT Council directs staff to investigate how the framework would work for the proposed Impact Assessment Committee and to place a call out to the community to see if there are volunteers interested on being on the proposed committee.

Carried Unanimously

4.5 Letter to Mayor and Council from Lindsay Kay regarding the recent proposed project for Barkerville Gold Mines

Councillor Rohatynski feels that this letter is similar to Ms. Merrick's letter, but he really sees a pattern of a verbal "carrot" but BGM not backing it up, he appreciates the point made by Ms. Kay.

20-86 **MOVED** Mandy Kilsby, Seconded Chris Cooley THAT Council receives the letter from Lindsay Kay regarding her concerns relating to the recent proposed project for Barkerville Gold Mines.

Carried Unanimously

4.6 Letter to Mayor and Council from Dave Jorgenson regarding the recent proposed project with Barkerville Gold Mines

Councillor Rohatynski stated that given BGM's failure to the 3-phase transmission line, Mr. Jorgenson's letter is one of the better letters received. He is concerned about the Caribou Habitat and confused on notes regarding Cow Mountain and the Island Mountain portal replacement.

20-87 **MOVED** Jordan Rohatynski, Seconded Chris Cooley THAT Council receives the letter from Dave Jorgenson regarding his concerns relating to the recent proposed project for Barkerville Gold Mines.

Carried Unanimously

4.7 Letter to Mayor and Council from MIABC regarding this year voting delegate and alternates

20-88 **MOVED** Mandy Kilsby, Seconded Jordan Rohatynski THAT Council receives the letter from MIABC in request to update the appointments of voting delegates and their alternate(s).

Carried Unanimously

20-89 **MOVED** Ksenya Dorwart, Seconded Mandy Kilsby THAT Council appoints Mayor Fouchalk as voting delegate and Councillors' Mandy Kilsby and Ksenya Dorwart as his alternates.

Carried Unanimously

NEW BUSINESS

5.1 Proposed grant application to the Federation of Canadian Municipalities (FCM)

20-90 **MOVED** Ksenya Dorwart, Seconded Jordan Rohatynski THAT Council receives the verbal report from the Chief Administrative Officer regarding the proposed grant application to the Federal Canadian Municipalities (FCM) for funding to conduct a Municipal Asset Management Program for Wells.

Carried Unanimously

- 20-91** **MOVED** Mandy Kilsby, Seconded Chris Cooley THAT Council approves the grant application for up to 90% of the \$50,000.00 maximum to the Federal Canadian Municipalities (FCM) for funding to conduct a Municipal Asset Management Program for Wells complete with GIS Software to help ensure the program is updated by District staff regularly.

Carried Unanimously

5.2 Appointment of the District of Wells Approving Officer

- 20-92** **MOVED** Chris Cooley, Seconded Ksenya Dorwart THAT Council receives the verbal report from the Chief Administrative Officer regarding the Approving Officer's appointment.

Carried Unanimously

- 20-93** **MOVED** Ksenya Dorwart, Seconded Mandy Kilsby THAT Council appoints Donna Forseille, Chief Administrative Officer as the Approving Officer for the District of Wells.

Carried Unanimously

5.3 Discussions of the proposed Wells Food Truck Festival

Councillor Rohatynski stated that it was amazing how quickly the Wells Food Truck Festival went from an event idea to final stages of execution. He feels it is disappointing to see it cancelled and unfortunate that the District of Wells was left out. The District could have reached out to make it work better.

Councillor Dorwart stated that she wished the organizer would have waited until after this evenings council meeting to cancel. She did not know a lot of info and feels some key details were missed. She wishes she could have spoken more to the organizers in efforts to make this event happen. There was a lot of discussion that did need to happen, she wished it could have happened in a different way.

Councillor Kilsby stated "Kudos" to the organizers to decide to cancel. Given Covid and the BC Covid Regulations, this festival would have been in violation of Dr. Henry's orders. She looks forward to this event possibly happening in the future.

CONSENT CALENDAR

All matters listed here are considered to be routine and non-controversial and will be received by one motion. There will be no separate discussion of these items unless a member so requests, in which case the item will be removed from the Consent Calendar and considered either separately under another heading of the regular Agenda or immediately after the adoption of the Consent Calendar.

6.1 UBCM- Resolution sessions schedule

6.2 Letter of Support to the District of Wells from MLA Oakes

6.3 Letter from Minister Robinson

6.4 Letter from Premier Horgan

20-94 MOVED Jordan Rohatynski, Seconded Mandy Kilsby THAT Council receives the Consent Calendar as circulated.

Carried Unanimously

7.0 INFORMATION AND ANNOUNCEMENTS

7.1 Council

Councillor Rohatynski thanked Council, staff and the public gallery for showing up tonight.

Councillor Dorwart thanked everyone for joining in the meeting tonight. She hopes everyone stays safe, healthy and enjoys the few days of summer we have had.

Councillor Cooley thanked everyone for coming out tonight and stated “Wear a Mask”.

Councillor Kilsby thanked everyone for providing input on the BGM Cariboo Gold Project. She feels there are a lot of people who are very articulate with great ideas within the Community.

Mayor Fourchalk thanked everyone for participating tonight. He commented on the strange times we have been enduring and the online meetings we are all still getting used to. He hopes everyone enjoyed the 3 days of summer we got this year.

7.2 Staff

No Comments

7.3 Public Gallery

No comments from the public gallery.

8.0 **ADJOURNMENT**

8.1 Adjournment of the Regular Council meeting of August 11, 2020

20-95 **MOVED** Jordan Rohatynski, seconded Ksenya Dorwart THAT at 8:36PM Council adjourns the Regular Council meeting of Tuesday August 11, 2020.

Carried Unanimously

Donna Forseille, CAO

Gabe Fourchalk, Mayor

Wells and Area Trails Society (WATS)

Wells Barkerville Community Forest

District of Wells Mayor and Council

August 16, 2020

To Whom It May Concern,

On Sunday, August 9, 2020 we saw the posting **“Request for Qualifications: Project Manager - Learning Forest Trail- Phase one.** Both my husband and I were completely shocked to see this job posting. We have heard very little talk of a proposed trail and no one from Wells Barkerville Community Forest, Wells and Area Trails Society or the District of Wells, has spoken with us or requested input on this trail which is adjacent to our property 2305 Dawson St. I can see by the 14 page layout of this proposed trail that a considerable amount of time was put into this. I am completely dismayed that there has been no community input that I can see. The closing date for this request is by August 21, 2020. With work to commence by August 31, 2020.

As property owners directly adjacent to this trail who will be affected by the building of this trail I would have expected a little more consideration. It is disappointing that there has been no consultation with the neighbouring property owners. With these closing dates I can see you have left no room for input.

Seeing the great amount of energy spent on these plans there must have also been a significant amount of discussion of other possible locations for this Learning Trail. If so can you explain what other areas were discussed and give your reasoning for this particular location? There are other possible areas that do not negatively impact residents. Since there are established trails in the meadow why are you not able to branch off one of these trails that lead to Coronado Rd? or areas just off Hardscrable Rd.?

I have some questions. We use Jones Ave easement to access our back property to load and stack our firewood, store our boat, snowmobiles and vehicles etc. According to your drawings you intend to put in two removable bollards at the top of the road. Plus the plan indicates that this will be a **“crushed path access down to entry location of Boardwalk Learning Trail-** “.

What does this mean for us being able to access our property with our vehicals?

Your plan goes on to say **“Add signage both directions to alert vehicles of crossing pedestrians”**. Where do you propose people will park? How do you think this will affect our personal vehicle parking in front of our property? Will resident parking signs be installed?

How will this “path of crushed gravel” affect the sewer line and man hole at the end of Jones Ave?

According to the drawings there are large flat top seating boulders to either side of the path just before the boardwalk as well as entry signage. It is unclear to me just how far back from our property line this would be, could you explain this?

Where will the materials for this project be stored before they are used? How will the materials be transported along the trail while building? What machinery will be used and what noise level can we expect from this project.

The drawings also show two more rest stops with signage, benches etc. before the Willow River. These will mostly likely be visible from our property. This totally changes the beautiful meadow view that captured our hearts when we bought this property twenty eight years ago. Also having a trail head adjacent to our property also takes away all the privacy that we have enjoyed in our home.

Can you explain how the boardwalk and trail rest stop and signage will affect snowmobiling in the winter? Will this be a year round trail?

I would like to read your environmental impact report for this sensitive area. This area where you propose to build a trail is frequented by many animals most importantly moose. We often see and hear them as they bring in their young to feed in the swamp. How will this trail impact wildlife?

Perhaps a more thoughtful and community minded trail plan might have been to incorporate or situate The Learning Trail to also serve as a fire break for the residents on the north side of town.

We are concerned with the negative impact this will have on our life, our property value and privacy. We are very disappointed and disheartened. We ask that you reconsider your placement of this trail and respectfully request answers to our many questions.

Barb and Gary Cirotto

WELLS COMMUNITY FACILITY BUILDING COMMITTEE MEETING NOTES

Wednesday, July 29, 2020, 10:00 am, Zoom Meeting

Attending: Mayor Gabe Fourchalk, Councillor Ksenya Dorwart, Hayley Archer, Dawn Leroy, Josh Trotter-Wanner, Judy Campbell, Anne Laing **Regrets:** Donna Forseille (CAO)

Business Plan:

- Dawn has sent the draft plan to Judy and Jillian for review.
- Jillian has agreed to supply information/details for several sections.
- Anne has sent a draft of the building's history to Judy and Dawn and will complete this section of the plan for the next meeting.
- Judy will get the building's electrical consumption data from Donna. It is unclear why the usage has fluctuated so much. She is working on an annual budget to operate/maintain the building.
- Judy will need revenue estimates for the plan. There are lots of ideas for generating revenue but we need to work on details. Jillian may be able to help.
- The old business plan doesn't include dates and figures. Does Ed have the old files relating to that plan? Dawn will ask him.

Geo-Thermal:

- Judy and Anne talked with Rod about the geo-thermal system. He thinks we could get the usage information by testing the system for about a month every season and rent or borrow the necessary equipment for those periods of time. He wonders if it is possible for the ground to run out of heat.
- Josh had a look at the equipment recently and found an error code. One boiler is off-line because the breaker is being used for the portable. This needs to be fixed.
- Could some of the Greening Infrastructure funding be used to conduct an analysis of the existing system and/or to do needed upgrades and repairs to it?
- It is important for someone on DOW staff or on contract to be responsible for the regular maintenance and proper operation of this system.
- Josh could do some calculations regarding power usage. See this link: <https://www.bchydro.com/work-with-us/selling-clean-energy/net-metering.html> He also found geo-thermal and propane manuals at the school and will go through them. There are heat exchangers in each room and he thinks they can be shut down individually. Currently, there is a valve on one side of each radiator. It would be better to have a valve on each side so that radiators can be shut down in case of leaks or maintenance.

Grants:

Dawn has learned that we can apply for grants from both of the following programs but would only receive money from one: <https://www2.gov.bc.ca/gov/content/transportation/funding-engagement-permits/funding-grants/investing-in-canada-infrastructure-program/community-culture-recreation>

<https://www2.gov.bc.ca/gov/content/transportation/funding-engagement-permits/funding-grants/investing-in-canada-infrastructure-program/rural-northern-communities>

Gas Fund:

Dawn has the go ahead to access the gas fund proceeds which amount to approximately \$13,000. She now needs to find the contract and who the signatories are.

Solar Systems:

- Hayley said Ron is looking into BC Hydro regulations/requirements for a commercial installation.
- Judy and Anne met with Rod to learn more about solar systems that might be suitable for the school building. It seems that one that offsets the propane costs to power the geo-thermal boiler system would be the most effective and efficient. No system would produce enough electricity to power the whole building.
- We need to better understand our propane and electrical costs before we get more information. Would the Greening Infrastructure grant help to pay for a cost analysis?
- The Co-op has a very good rate for propane and may be willing to buy out the tanks from other companies. Gabe will find out what company the DOW is currently using.

BC Hydro:

- Josh said the DOW should be able to access the BC Hydro account online to review consumption rates and costs. They can also check to see if there is a better rate plan.
- Gabe received an email from Dave Mozer (BC Hydro) – see attached.

Items to Remember:

- Donna will ask Public Works how much it would cost to hook up the water line from the portable to the sink in the gym's kitchen. This would provide lead-free drinking water in the school.
- **Status of the Gym:** If the gym moves back to the school building, there may be some financial assistance through the Legion for projects that support senior and/or youth activities. The gym could be better utilized by upgrading equipment and hiring a youth co-ordinator. Donna says there may be a grant through Rural Dividend for new equipment – climbing wall? – and birthday parties and other events could be promoted.
- **Building Accessibility:** Granting possibilities may be contingent on improved access to the basement and main floor. Dawn says she has looked into a chair elevator and there isn't enough room on the stairway, although it may be possible on the Dawson St. side of the building. New washrooms could be built off the gym end of the building. We will continue to investigate this issue.

Next Meeting: Wednesday, August 19 at 10:00 am via Zoom

(Thank you to IMA for allowing this committee to use their Zoom account for these meetings!)

WELLS COMMUNITY FACILITY BUILDING COMMITTEE MEETING NOTES

Wednesday, August 19, 2020, 10:00 am, Zoom Meeting

Attending: Councillor Ksenya Dorwart, Dawn Leroy, Josh Trotter-Wanner, Judy Campbell, Anne Laing **Regrets:** Donna Forseille (CAO), Mayor Gabe Fourchalk, Hayley Archer

Classroom Upgrade: Dawn let the committee know that the kids' classroom is receiving a fresh coat of paint and new flooring thanks to the PAC and the money raised through bottle refunds.

Fuel Account: Dawn has located the contract with NDIT which states that all net proceeds are to go towards tourism-related infrastructure so the school will qualify. We should get a letter from each participating group – BHT, DOW, and the Wells Chamber of Commerce – approving the suggested use of the funds. There is approximately \$13,000 at the Scotia Bank and \$15,000 in a GIC.

Business Plan: The history has been added. Dawn hasn't heard back from Jillian and is unable to do any more. We should look into hiring someone to complete the plan. Dawn will contact one of her colleagues to see if she would do it and find out what the cost would be.

Infrastructure Grants: Dawn spoke with the grants coordinator and she is enthusiastic about supporting our project. She, Dawn, and Judy will go over the details to determine the required focus for both grants on Thursday August 27th from 9:30am to 10:30am. WAACA has offered to help pay someone to assist in helping to write the grant if necessary. The DOW and committee will have to provide supplementary information. Dawn will touch bases with Donna before proceeding. The deadline for one grant app is October 1 and the other is October 22. Dawn has been gathering quotes for required work for the plan's appendix. Josh will interpret the energy efficiency terminology and standards for the grant application. Dawn will look for information.

<https://www2.gov.bc.ca/gov/content/transportation/funding-engagement-permits/funding-grants/investing-in-canada-infrastructure-program/community-culture-recreation>

<https://www2.gov.bc.ca/gov/content/transportation/funding-engagement-permits/funding-grants/investing-in-canada-infrastructure-program/rural-northern-communities>

Building Accessibility: Accessibility to the basement and upper floor of the building may be an important component of the grant criteria. Although we understand that ramps, a chair lift, and an elevator have been ruled out by contractors due to existing structural constraints, it's possible that the connector between the gym addition and the old building could be added to/renovated/rebuilt to integrate at least one of the options. This could be very expensive but if the grant covered the costs it would be a win-win situation.

Hydrocarbons: Test results show that little needs to be done in terms of remediation other than mixing fresh soil with the small amount of contaminated soil. The wells will continue to be monitored by BGM.

Responses to Donna's Email:

- The DOW's initial investment to the gas project has been paid back.
- It might be still worth checking into the Co-op's propane pricing.
- We may not need the old Hydro records as the more recent data doesn't show any specific trend other than an increase in winter.
- What would it take to connect power to the portable properly so that the geo-thermal system can return to being fully on-line?

- What will it take to make the basement usable again? It may be important for the gym to go back to the school in order to meet recreation and culture grant requirements. This would also free up the space in the hall's banquet room so that it can be used for special functions again. The school's basement washrooms could be decommissioned if we apply to build new ones off the gym addition. Ksenya provided details on what the basement spaces were being used for and will send an email summarizing this.

Items to Remember:

- Donna will ask Public Works how much it would cost to hook up the water line from the portable to the sink in the gym's kitchen. This would provide lead-free drinking water in the school.
- **Solar Systems:** Hayley said Ron is looking into BC Hydro regulations/requirements for a commercial installation.
- It seems that a system that offsets the propane costs to power the geo-thermal boiler system would be the most effective and efficient. No system would produce enough electricity to power the whole building.
- We need to better understand our propane and electrical costs before we get more information. Would the Greening Infrastructure grant help to pay for a cost analysis?
- **Geo-thermal System:** Rod thinks we could get the usage information by testing the system for about a month every season and rent or borrow the necessary equipment for those periods of time. He wonders if it is possible for the ground to run out of heat.
- Josh had a look at the equipment recently and found an error code. One boiler is off-line because the breaker is being used for the portable. This needs to be fixed.
- Could some of the Greening Infrastructure funding be used to conduct an analysis of the existing system and/or to do needed upgrades and repairs to it?
- It is important for someone on DOW staff or on contract to be responsible for the regular maintenance and proper operation of this system.
- **Status of the Gym:** If the gym moves back to the school building, there may be some financial assistance through the Legion for projects that support senior and/or youth activities. The gym could be better utilized by upgrading equipment and hiring a youth co-ordinator. Donna says there may be a grant through Rural Dividend for new equipment – climbing wall? – and birthday parties and other events could be promoted.

Next Meeting: Wednesday, September 2 at 10:00 am via Zoom

(Thank you to IMA for allowing this committee to use their Zoom account for these meetings!)

From: Gabe Fourchalk <mayor@wells.ca>
Sent: July 29, 2020 9:52 AM
To: judycampbell@goldcity.net; Josh Trotter-Wanner; alaing@quesnelbc.com; Dawn Leroy; Ksenya Dorwart; Chief Administrative Officer; Jillian Merrick
Subject: Fwd: BC Hydro - Donations
Flag Status: Flagged

Get [Outlook](#) for iOS

From: Mosure, David <Dave.Mosure@bchydro.com>
Sent: Thursday, July 23, 2020 2:01:04 PM
To: Gabe Fourchalk <mayor@wells.ca>
Subject: BC Hydro - Donations

Good afternoon Gabe,

Thank you for the call and reaching out to explore donations options BC Hydro may have to help with your efforts to save the school in Wells.

As discussed, we do have a [grants program](#) and alignment with one of the key pillars will help with success of an application. Program details at the link in the previous sentence.

Key pillars -

- Building the workforce of tomorrow
- Safety education
- Developing smart energy ideas

A key point I failed to mention in the conversation is we have a set window for accepting applications each year – Feb 1 to March 31, 2021 is our next opening.

In addition our Power Smart offerings can be found [here](#). This is the main page for commercial programs, but I would suggest a call to our business line to explore the opportunities as our page is focused on what activity is taking place in your building and we didn't really touch on that. We can be reached at 1 866 522 4713.

Hope this helps.

Best regards and stay safe,
Dave

Dave Mosure
Coordinator, Northern Community Relations

BC Hydro
3333 22nd Avenue

Prince George, B.C. V2N 1B4

Office: 250.561.4906
Mobile: 250.961.0574
Fax: 250.561.4990
Email: dave.mosure@bchydro.com

bchydro.com

This email and its attachments are intended solely for the personal use of the individual or entity named above. Any use of this communication by an unintended recipient is strictly prohibited. If you have received this email in error, any publication, use, reproduction, disclosure or dissemination of its contents is strictly prohibited. Please immediately delete this message and its attachments from your computer and servers. We would also appreciate if you would contact us by a collect call or return email to notify us of this error. Thank you for your cooperation.



District of Wells

Meeting Date	September 1, 2020
Report Date:	August 26, 2020
Memo to:	Mayor and Council
From:	Donna Forseille, Chief Administrative Officer
Subject:	2020 UBCM Convention

Purpose/Issue:

For members to discuss potential topics and report item requests for different Ministerial Meetings at the upcoming 2020 UBCM Convention.

As per recent emails, staff with email help from feedback from Council have made ministerial meeting requests with the following brief topic for consideration:

- 1- Ministry of Forests- Seeking assistance to conduct wildfire mitigation in the Wells area
- 2- Ministry of Affairs and Housing – Potential COVID-19 relief to municipalities to help with the loss of facility rental revenues and Economic Recovery. There could be a long-lasting residual effect from the pandemic with the loss of tourism and downfall onto our local businesses.
- 3- Ministry of Education – Preservation of the Wells education system and school.

Staff would like to have Council's input as to more detailed information and research for staff to include in reports in being prepared for potential ministerial meetings.

It may also be advantageous for the District to seek support from its local MLA, the Honourable Coralee Oakes, in pursuit of the proposed meetings.

Budget, Policy, Staffing:

Legal Considerations:

Options / Recommendations:

Staff **recommends THAT** Council:

1. Receives the report from the Chief Administrative Officer regarding the District of Wells Ministerial Meeting requests and
2. Gives input to assist staff in creating reports for potential Ministerial meetings at the upcoming 2020 UBCM Convention.

Respectfully submitted by

Donna Forseille
Chief Administrative Officer



District of Wells

Meeting Date	September 1, 2020
Report Date:	August 26, 2020
Memo to:	Mayor and Council
From:	Donna Forseille, Chief Administrative Officer
Subject:	District of Wells 2019 Statement of Financial Information (SOFI) Report

Purpose/Issue:

To bring to the attention of Mayor and Council the 2019 Financial Audit conducted by FBB Chartered Accountants for their consideration and approval.

The District of Wells has been facing financial challenges for some time and staff have over the years continued to bring up concerns over needing to find additional revenues.

Staff have previously mentioned their concerns regarding the upcoming 2019 Annual Audit and the potential to be in a deficit given the years challenges with grants and lack of revenues from both the Community Forest and rental facilities.

Unfortunately, staff's concerns have been realised based on the Accountants 2019 annual audit. The District of Wells has been found to be in a deficit of \$143,000.00, which could be more if the District can not collect all the outstanding receivables, that of which includes arrears property taxes (an estimated \$94,000).

In 2019 several cutbacks were made, and staff did everything possible to correct the outstanding grant reports. Unfortunately, between the loss of some grants, the inability to collect on some grants and the outstanding receivables inherited in spring of 2019, the District did not fully recover.

There were also no additional revenues as hoped for by the Community Forest nor on rental facilities due to the current state of repair on facility buildings in 2019. And the added expense of being proactive to try and save our local education system in the event the Wells Community Facility Building could no longer host School District 28 students.

Sustainability of the municipality is currently an on-going concern. The operational and maintenance costs of owned heritage buildings have resulted in buildings needing dire repairs due to lack of revenues over the years to properly maintain the buildings, jeopardizing their future sustainability.

It is of managements opinion and recommendation that Council once again consider simplifying to core essential services of the Municipality to help try to sustain and maintain the District moving forward.

Further, staff recommend the disposition of the portable. The portable was acquired in 2019 in efforts of being proactive to ensure School District 28 students would not be without an area

for school classes to continue, this portable has sat empty and has not been utilized to its potential, subsequently adding to further operational expenses to the District with no return on revenues.

Another consideration is that the District may not qualify for further grants showing a deficit and an inability to obtain our portion of each grant nor sustainability of projects moving forward.

Without Grants the District will be met with further financial challenges in upgrading and maintaining our aging infrastructure.

Staff and the Wells-Barkerville Community Forest Board can not guarantee when and if a Forest harvest will take place in the near future, which will result in continued loss of revenues to the District. The current Global Pandemic is also a cause for financial concern.

Budget, Policy, Staffing:

As outlined above.

Legal Considerations:

A local government must not budget for a deficit (planned expenditures and transfers to funds cannot exceed planned revenues, transfers from funds, and other cash contributions). However, if actual expenditures and net transfers from the previous year exceed that year's revenues and contributions, the resulting deficiency must be carried forward to the current year's financial plan as an expenditure.

Options / Recommendations:

Staff **recommends THAT** Council:

1. Receives the report from the Chief Administrative Officer regarding the District of Wells 2019 Statement of Information (SOFI) report; and
2. Receives and approves the District of Wells 2019 Statement of Information (SOFI) Report as circulated.

Respectfully submitted by

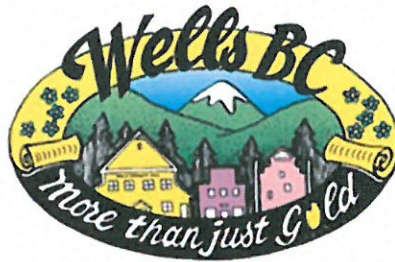
Donna Forseille
Chief Administrative Officer



District of Wells

Statement of Financial Information (SOFI)

For the year ended December 31, 2019



District of Wells

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.

Donna Forseille
Chief Administrative Officer
District of Wells
August 18, 2020

Gabe Fourchalk
Mayor
District of Wells
August 18, 2020

STATEMENT OF FINANCIAL INFORMATION

DISTRICT OF WELLS

Schedule of Remuneration and Expenses 2019

Staff 2018 Remuneration and Expenses (combined)

Name	Position	Salary	Expenses
Donna Forseille	Chief Administrative Officer	\$ 80,000	\$ 9500
Other under \$75,000		\$ 162,479	
TOTAL SALARIES and EXPENSES		\$ 242,479.00	\$9500

Mayor and Council 2018 Remuneration and Expenses

Name	Position	Remuneration	Expenses
Gabe Fourchalk	Mayor	\$ 10718.21	\$ 4233.70
Mandy Kilsby	Councillor	\$ 3915.71	\$ 1696.32
Ksenya Dorwart	Councillor	\$ 3915.71	\$ 911.20
Chris Cooley	Councillor	\$ 3915.71	\$701.66
Jordan Rohatynski	Councillor	\$ 3915.71	\$ 2001.49
TOTAL REMUNERATION AND EXPENSES		\$ 26381	\$ 9544.37

Employer Portions of CPP and EI

CPP: \$ 10,732.73

EI: \$ 5969.16

STATEMENT OF FINANCIAL INFORMATION
DISTRICT OF WELLS

Schedule Showing Payments Made for the Provision of Goods or Services in 2018

1. Alphabetical list of suppliers who received aggregate payments exceeding \$25,000

Supplier Name	Aggregate Amount paid to supplier
BC Hydro and Power Authority	\$ 61,334
Cariboo Propane	\$ 29,403
EMCON Services Inc.	\$ 206,437
James and Sons Electric Ltd	\$ 37,816
Two Boys Contracting	\$28,904
Pinchin	\$ 37,386
Zirnhelt Timber Frames Ltd.	\$ 78,448
Swing Time Distributors Ltd.	\$ 30,178
Receiver General of Canada	\$ 72, 232
Total aggregate amount paid to above suppliers:	\$ 582, 138

2. Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less: \$ 1,031,475
3. Total paid to suppliers: \$ 1,613,613

STATEMENT OF FINANCIAL INFORMATION

DISTRICT OF WELLS

Tax Exemptions for 2019 Tax Year (per Bylaw)

UNDER DIVISION 7, PART 7 OF THE COMMUNITY CHARTER

Name of Organization	Folio #	Class	2019 Rates	2019 Assessment	Tax Exempted
Wells Historical Society	09351.002	6	23.4136	\$ 54,800	\$ 968
Wells Historical Society	05541.991	6	23.4136	\$ 12,400	\$ 219
Island Mountain Arts Society	01650.000	6	23.1436	\$ 58,400	\$1032
Island Mountain Arts Society	01771.010	1	10.1614	\$ 16,800	\$ 640
Island Mountain Arts Society	01682.002	1	10.1614	\$284,500	\$ 3388
Wells Recreation Society	01480.002	6	23.4136	\$ 329,700	\$ 5825
Royal Canadian Legion Branch 128	01433.001	6	23.4136	\$ 22,500	\$527
<u>TOTAL</u>					<u>\$ 12,599</u>

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 Wells Contact Name: Donna Forseille

Fiscal Year End: 31 December 2019 Phone Number: 250-994-3330

Date Submitted: August 18, 2020 E-mail: admin1@wells.ca

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"/>	
1 (1) (b)	Operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (c)	Schedule of debts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (d)	Schedule of guarantee and indemnity agreements	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Not Applicable
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"/>	
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"/>	

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"/>	
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"/>	
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"/>	
3 (4)	Community colleges, school districts, and municipalities must prepare a Statement of Changes in Financial Position for the Capital Fund	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4 (1) (b)	Identify debts covered by sinking funds or reserves and amounts in these accounts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 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 WELLS
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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.

July 28, 2020
Wells, British Columbia

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council,
District of Wells

Opinion

We have audited the financial statements of District of Wells, which comprise the consolidated statement of financial position as at December 31, 2019, 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, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the District of Wells as at December 31, 2019, and its financial performance and cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

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 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.

Material Uncertainty Related to Going Concern

We draw attention to Note 17 in the financial statements, which indicates that the District incurred a net deficit of \$143,021 during the year ended December 31, 2019 and, as of that date, the District's chequing account was overdrawn in amount of \$89,180. As stated in Note 17, these events or conditions, along with other matters as set forth in Note 17, indicate that a material uncertainty exists that may cast significant doubt on the District's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

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.

*FBB Charterd Professional
Accountants LLP*

July 28, 2020
Quesnel, British Columbia

FBB Chartered Professional Accountants LLP

District of Wells

Consolidated Statement of Financial Position

As at December 31, 2019

	<u>2019</u>	<u>2018</u>
Financial assets		
Cash and investments	\$ 273,243	\$ 714,495
Taxes and accounts receivable (note 2)	185,700	147,001
Investment in wholly owned subsidiary (note 3)	<u>170,107</u>	<u>207,022</u>
	<u>629,050</u>	<u>1,068,518</u>
Financial liabilities		
Accounts payable and accrued liabilities (note 4)	91,743	87,238
Liability for contaminated site (note 12)	42,375	-
Deferred revenue (note 5)	<u>94,925</u>	<u>335,787</u>
	<u>229,043</u>	<u>423,025</u>
Net financial assets	<u>400,007</u>	<u>645,493</u>
Non-financial assets		
Property acquired for taxes	10,163	10,163
Prepaid expenses	2,672	4,403
Tangible capital assets (note 6)	<u>6,418,033</u>	<u>6,313,837</u>
	<u>6,430,868</u>	<u>6,328,403</u>
Accumulated surplus (note 7)	<u>\$ 6,830,875</u>	<u>\$ 6,973,896</u>

District of Wells

Consolidated Statement of Operations For the year ended December 31, 2019

	2019 Budget (unaudited)	2019 Actual	2018 Actual
Revenue			
Government grants	\$ 731,071	\$ 565,862	\$ 1,070,460
Taxation	173,040	205,851	172,711
Other revenue from own sources	68,688	68,650	90,033
Utility user fees	83,622	108,401	90,922
Other grants	104,343	101,481	57,516
Sale of services	20,660	14,130	16,796
Equity (loss) income from subsidiary	-	(36,915)	354,434
	<u>1,181,424</u>	<u>1,027,460</u>	<u>1,852,872</u>
Deferred from previous year	-	335,787	45,904
Deferred to following year	-	(85,475)	(335,787)
	<u>1,181,424</u>	<u>1,277,772</u>	<u>1,562,989</u>
Expenses			
Amortization	-	199,372	187,842
General government services	1,161,785	1,038,397	870,948
Protective services	38,510	18,164	34,605
Water utility operations	91,051	84,520	84,880
Sewer utility operations	75,865	80,340	73,354
	<u>1,367,211</u>	<u>1,420,793</u>	<u>1,251,629</u>
Annual (deficit) surplus	<u>\$ (185,787)</u>	(143,021)	311,360
Accumulated surplus, beginning of year		<u>6,973,896</u>	<u>6,662,536</u>
Accumulated surplus, end of year		<u>\$ 6,830,875</u>	<u>\$ 6,973,896</u>

District of Wells

Consolidated Statement of Changes in Net Financial Assets For the year ended December 31, 2019

	2019 Budget (unaudited)	2019 Actual	2018 Actual
Annual (deficit) surplus	\$ (185,787)	\$ (143,021)	\$ 311,360
Amortization	-	199,372	187,842
Tangible capital assets purchased	(140,828)	(303,568)	(340,820)
Transfers from (to) reserves	326,615	-	-
Proceeds of long-term debt	-	-	-
Change in prepaid expenses	-	1,731	1,722
(Decrease) increase in net financial assets	-	(245,486)	160,104
Net Financial Assets, beginning of year	-	645,493	485,389
Net Financial Assets, end of year	<u>\$ -</u>	<u>\$ 400,007</u>	<u>\$ 645,493</u>

District of Wells

Consolidated Statement of Cash Flows For the year ended December 31, 2019

	<u>2019</u>	<u>2018</u>
NET INFLOW (OUTFLOW) OF CASH:		
Operating activities		
Annual surplus	\$ (143,021)	\$ 311,360
Non-cash charges to operations		
Amortization	199,372	187,842
Remediation for contaminated site		-
Equity loss (income) from subsidiary	36,915	(354,433)
Changes in non-cash operating balances:	42,375	-
Taxes and accounts receivable	(38,699)	11,311
Accounts payable and accrued liabilities	4,505	39,038
Prepaid expenses	1,731	1,722
Deferred revenue	(240,862)	289,883
	<u>(137,684)</u>	<u>486,723</u>
Capital activities		
Tangible capital asset purchases	<u>(303,568)</u>	<u>(340,820)</u>
Investing activities		
Repayment of advances to subsidiary	-	3,015
Dividends received from subsidiary	-	218,029
	<u>-</u>	<u>221,044</u>
Increase (decrease) in cash and investments	(441,252)	366,947
Cash and investments, beginning of year	<u>714,495</u>	<u>347,548</u>
Cash and investments, end of year	<u><u>\$ 273,243</u></u>	<u><u>\$ 714,495</u></u>
Cash and investments consists of the following:		
Bank accounts	\$ 229,500	\$ 582,680
Guaranteed investment certificates	132,522	131,415
Overdraft and cheques issued in excess of funds on deposit	(89,179)	-
Petty cash	400	400
	<u><u>\$ 273,243</u></u>	<u><u>\$ 714,495</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, 2019

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

Notes to the Consolidated Financial Statements

For the year ended December 31, 2019

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, 2019

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

Notes to the Consolidated Financial Statements

For the year ended December 31, 2019

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 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

	2019	2018
Tax roll and utilities	\$ 93,775	\$ 74,641
GST/HST refund	45,995	24,290
Grants	24,293	41,038
Northern Health Authority	-	-
Other	21,637	7,032
	<u>\$ 185,700</u>	<u>\$ 147,001</u>

3. INVESTMENT IN WHOLLY OWNED SUBSIDIARY

Wells - Barkerville Community Forest Ltd.

Accumulated surplus

Shares

\$ 170,007	\$ 206,922
100	100
<u>\$ 170,107</u>	<u>\$ 207,022</u>

District of Wells

Notes to the Consolidated Financial Statements For the year ended December 31, 2019

3. INVESTMENT IN WHOLLY OWNED SUBSIDIARY (continued)

	2019	2018
Operations		
Revenue	\$ -	\$ 378,876
Expenses	36,915	24,443
Net earnings	(36,915)	354,433
Less dividends	-	(218,029)
Accumulated surplus, opening	206,922	70,518
Accumulated surplus, ending	<u>\$ 170,007</u>	<u>\$ 206,922</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.

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2019	2018
Trade payables and accrued liabilities	\$ 75,743	\$ 66,853
Government remittances	-	4,385
Other	16,000	16,000
	<u>\$ 91,743</u>	<u>\$ 87,238</u>

5. DEFERRED REVENUE

Prepaid utilities & taxes	\$ 9,450	\$ -
Aging in Wells grant	-	5,621
B.C. Rural Dividend - Housing Grant	475	3,109
B.C. Rural Dividend - Business Recruitment	-	10,000
B.C. Rural Dividend - Boundary Expansion Grant	85,000	85,000
B.C. Rural Dividend - Wildfire Mitigation	-	232,057
	<u>\$ 94,925</u>	<u>\$ 335,787</u>

District of Wells

Notes to the Consolidated Financial Statements For the year ended December 31, 2019

6. TANGIBLE CAPITAL ASSETS

			2019	2018
	Cost	Accumulated Amortization	Net Carrying Amount	
Land	\$ 257,524	\$ -	\$ 257,524	\$ 257,524
Buildings	3,240,090	1,128,948	2,111,142	2,062,918
Roads and infrastructure	727,244	237,121	490,123	504,668
Mountain trail systems	181,580	12,251	169,329	170,464
Equipment	759,936	749,407	10,529	43,424
Water system	2,821,154	535,770	2,285,384	2,162,714
Sewer system	1,449,819	355,817	1,094,002	1,112,125
	<u>\$ 9,437,347</u>	<u>\$ 3,019,314</u>	<u>\$ 6,418,033</u>	<u>\$ 6,313,837</u>

Tangible Capital Asset Additions for the year are as follows:

	Cost January 1, 2019	Additions	Cost December 31, 2019
Land	\$ 257,524	\$ -	\$ 257,524
Buildings	3,110,889	129,201	3,240,090
Roads and infrastructure	727,244	-	727,244
Mountain trail systems	181,580	-	181,580
Equipment	743,503	16,433	759,936
Water system	2,663,220	157,934	2,821,154
Sewer system	1,449,819	-	1,449,819
	<u>\$ 9,133,779</u>	<u>\$ 303,568</u>	<u>\$ 9,437,347</u>

Amortization for the year is as follows:

	Balance January 1, 2019	Amortization	Balance December 31, 2019
Buildings	\$ 1,047,971	\$ 80,977	\$ 1,128,948
Roads and infrastructure	222,576	14,545	237,121
Mountain trail systems	11,116	1,135	12,251
Equipment	700,079	49,328	749,407
Water system	500,506	35,264	535,770
Sewer system	337,694	18,123	355,817
	<u>\$ 2,819,942</u>	<u>\$ 199,372</u>	<u>\$ 3,019,314</u>

District of Wells

Notes to the Consolidated Financial Statements For the year ended December 31, 2019

7. ACCUMULATED SURPLUS

	2019	2018
General operating fund	\$ 325,109	\$ 732,824
Water system	(63,422)	(82,970)
Sewer system	20,945	10,205
Invested in tangible capital assets	6,418,033	6,313,837
Reserves	130,210	-
	<u>\$ 6,830,875</u>	<u>\$ 6,973,896</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 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 contributors from local governments.

Every three years an actuarial valuation is performed to assess the financial position of the Plan and 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 \$10,498 for employer contributions to the Plan in fiscal 2019 (\$18,667 - 2018).

- 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, 2019

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

	2019	2019	2018
	Budget	Actual	Actual
	(unaudited)		
Salaries, wages and benefits	\$ 300,639	\$ 242,479	\$ 350,960
Materials and supplies	342,639	301,085	138,025
Contracted services	507,629	300,959	317,768
Rent, maintenance and utilities	220,610	228,636	183,745
Mayor and Council remuneration and travel	42,188	67,100	35,234
Insurance	28,300	28,587	27,086
Grants	10,500	10,000	10,000
Debt charges	1,000	200	969
Remediation expenses	-	42,375	-
Amortization	-	199,372	187,842
	<u>\$ 1,453,505</u>	<u>\$ 1,420,793</u>	<u>\$ 1,251,629</u>

District of Wells

Notes to the Consolidated Financial Statements

For the year ended December 31, 2019

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 became aware of a diesel fuel spill on the below ground fuel tank which fuels the boiler for the Wells School, which is owned by the District. Diesel had leaked onto the ground into the basement of the school and has seeped into the soil beneath. The District had a professional contractor examine the site to estimate the impact of the fuel spill and the cost of remediation. These total costs to remediate the site and inspect were in the amount of \$42,375 and have been incurred in the year ended December 31, 2020. It was determined by the contractor that there was no further contamination and the District management believes that the area has been fully remediated.

Since the fuel spill exceeded the environmental safety standard, the amount can be measured and the District has taken responsibility for the fuel spill, the District has recorded a liability for contaminated sites of \$42,375 in these financial statements. The related expense has been recorded as remediation expenses in Note 11 of these financial statements.

District of Wells

Notes to the Consolidated Financial Statements

For the year ended December 31, 2019

13. BUDGETED FIGURES

The budget amounts presented throughout these consolidated financial statements are unaudited and represent the five year financial plan bylaw approved by the District Mayor and Council on March 18, 2019.

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 2019 adopted financial plan to the budgeted figures presented on the Consolidated Statement of Operations.

Budgeted consolidated annual surplus	\$ -
Budgeted amounts for:	
Tangible Capital Asset acquisitions	140,828
Net transfers from reserves	<u>(326,615)</u>
Budgeted consolidated annual surplus, as reported	<u>\$ (185,787)</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, 2019 are \$1,100 (2018 - \$1,100) and are not included in the District's consolidated statement of financial position.

15. SUBSEQUENT EVENT

Subsequent to December 31, 2019, 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 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, 2019

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. GOING CONCERN

These financial statements have been prepared on a going concern basis which contemplates the realization of assets and the payment of liabilities in the ordinary course of business. Should the District be unable to continue as a going concern, it may be unable to realize the carrying value of its assets and to meet its liability as they become due.

A few unfavourable conditions and events have cast some doubt of the appropriateness of this assumption. The District currently has their chequing account in overdraft has incurred a net deficit for the year ended December 31, 2019. Subsequent to the year end, management has continued to utilize credit facilities and has found difficulty in managing the service levels of the past. Management attributes most of this issue to previous staff who applied for grant funds that were not fully utilized by the District, some of which had to be returned to the funders.

District of Wells

Notes to the Consolidated Financial Statements

For the year ended December 31, 2019

17. GOING CONCERN (continued)

Subsequent to year end, management has prepared budget and cash flow forecasts and feels that it may be necessary to sell some of the District's tangible capital assets to ensure that service levels can be maintained at historical levels. Examination of the subsequent period bank statements and records show us that management has reduced expenditures and continues to be operating the District in a reasonable manner and the going concern basis is appropriate in the circumstances.

The accompanying consolidated financial statements do not include any adjustments relating to the recoverability of assets and to the reclassification of asset and liability amounts that might be necessary should the District be unable to continue its operations, as management believes the measures described above will mitigate the effect of the conditions and events that cast doubt on the appropriateness of this assumption.

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, 2019.

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.

*FBB Chartered Professional
Accountants LLP*

July 28, 2020
Quesnel, British Columbia

FBB Chartered Professional Accountants LLP

District of Wells

General Operating Fund - Statement of Financial Position

As at December 31, 2019

	<u>2019</u>	<u>2018</u>
Financial assets		
Cash and investments	\$ 143,033	\$ 714,495
Taxes and accounts receivable	185,700	147,001
Due from water system	63,422	82,970
Investment in wholly owned subsidiary	<u>170,107</u>	<u>207,022</u>
	<u>562,262</u>	<u>1,151,488</u>
Financial Liabilities		
Accounts payable and accrued liabilities	91,743	87,238
Liability for contaminated site	42,375	-
Deferred revenue	94,925	335,787
Due to sewer system	<u>20,945</u>	<u>10,205</u>
	<u>249,988</u>	<u>433,230</u>
Net financial assets	<u>312,274</u>	<u>718,258</u>
Non-financial assets		
Property acquired for taxes	10,163	10,163
Prepaid expenses	2,672	4,403
Tangible capital assets	<u>3,038,647</u>	<u>3,038,998</u>
	<u>3,051,482</u>	<u>3,053,564</u>
Accumulated surplus	<u>\$ 3,363,756</u>	<u>\$ 3,771,822</u>
Accumulated surplus		
Operating surplus	\$ 325,109	\$ 732,824
Invested in tangible capital assets	<u>3,038,647</u>	<u>3,038,998</u>
	<u>\$ 3,363,756</u>	<u>\$ 3,771,822</u>

District of Wells

General Operating Fund - Statement of Operations

For the year ended December 31, 2019

	2019 Budget (unaudited)	2019 Actual	2018 Actual
Revenue - page 23	\$ 1,014,508	\$ 832,312	\$ 1,675,656
Deferred from previous year	-	335,787	45,904
Deferred to following year	-	(85,475)	(335,787)
	<u>1,014,508</u>	<u>1,082,624</u>	<u>1,385,773</u>
Expenses			
Amortization	-	145,985	139,740
General government services - page 24	314,911	357,333	356,928
Civic Buildings - page 24	86,420	105,150	95,799
Protective services	24,510	11,800	20,292
Grants	1,000	-	1,000
Other - page 24	773,454	582,278	431,534
	<u>1,200,295</u>	<u>1,202,546</u>	<u>1,045,293</u>
Annual Surplus (Deficit)	<u>\$ (185,787)</u>	(119,922)	340,480
Accumulated surplus, beginning of year		3,771,822	3,689,158
Transfers to reserve funds		(130,210)	(1,408)
Transfers to water system		<u>(157,934)</u>	<u>(256,408)</u>
Accumulated surplus, end of year		<u>\$ 3,363,756</u>	<u>\$ 3,771,822</u>

District of Wells

General Operating Fund - Statement of Revenues For the year ended December 31, 2019

	2019 Budget (unaudited)	2019 Actual	2018 Actual
Revenue			
Taxation	\$ 80,343	\$ 88,541	\$ 77,014
Other revenue from own sources	59,321	59,622	64,416
Property sales	-	-	15,000
Interest	9,367	9,028	10,616
Other grants	237,591	101,481	57,516
Grants in lieu of taxes	5,503	26,642	13,536
Sale of services	20,660	14,130	16,796
Parcel taxes	3,900	3,920	3,900
Equity (loss) income from subsidiary	-	(36,915)	354,434
	<u>416,685</u>	<u>266,449</u>	<u>613,228</u>
Government and other contributions			
UBCM gas tax funds	<u>65,951</u>	<u>130,210</u>	<u>65,951</u>
Government grants			
Small Community Protection Grant	425,350	452,780	425,350
UBCM - Emergency preparedness	77,000	(22,461)	22,461
B.C. Rural Dividend - Housing Grant	-	-	10,000
B.C. Rural Dividend - Wildfire Mitigation	-	-	299,450
B.C. Rural Dividend - Business Recruiting	-	(10,000)	10,000
B.C. Rural Dividend - WBLC Assessment	-	15,334	100,000
B.C. Rural Dividend - Boundary Grant	-	-	85,000
Asset management grant	-	-	8,734
B.C. Climate Action Grant	3,717	-	3,717
Age friendly grant	4,470	-	10,430
Community health	21,335	-	21,335
	<u>531,872</u>	<u>435,653</u>	<u>996,477</u>
	<u>\$ 1,014,508</u>	<u>\$ 832,312</u>	<u>\$ 1,675,656</u>

District of Wells

General Operating Fund - Detailed expenditures

For the year ended December 31, 2019

	2019 Budget (unaudited)	2019 Actual	2018 Actual
General government			
Administration	\$ 258,246	\$ 262,261	\$ 332,068
Audit and legal	18,000	31,111	27,564
Insurance and deductible claims	26,500	28,505	25,876
Legislative	43,688	67,942	36,782
Office supplies and service contracts	28,093	27,130	31,436
Administration recoveries	(59,616)	(59,616)	(96,798)
	<u>314,911</u>	<u>357,333</u>	<u>356,928</u>
Civic Buildings			
Community hall	27,400	29,719	27,543
Municipal hall	16,200	17,415	14,581
Church	120	129	635
Wells/Barkerville school	42,700	57,887	53,040
	<u>86,420</u>	<u>105,150</u>	<u>95,799</u>
Other			
Public works	112,900	155,633	150,313
Building inspection contract	14,000	6,364	14,313
Municipal transit	21,750	23,010	21,730
Refuse collection	15,000	15,843	14,699
Community promotion	263,018	252,900	116,596
Environment remediation	-	42,375	-
Street lighting	7,500	8,646	7,408
Visitor centre operating	22,000	512	858
Barkerville cemetery	500	-	-
Interest and bank charges	1,000	200	969
Economic development	305,786	76,795	94,071
NDIT Frontage Improvement Project	10,000	-	10,577
	<u>773,454</u>	<u>582,278</u>	<u>431,534</u>

District of Wells

Water System - Statement of Financial Position

As at December 31, 2019

	<u>2019</u>	<u>2018</u>
Financial liabilities		
Due to general operating fund	\$ 63,422	\$ 82,970
Non-financial assets		
Tangible capital assets	<u>2,285,384</u>	<u>2,162,714</u>
Accumulated Surplus	<u>\$ 2,221,962</u>	<u>\$ 2,079,744</u>
Accumulated Surplus		
Operating surplus	\$ (63,422)	\$ (82,970)
Invested in tangible capital assets	<u>2,285,384</u>	<u>2,162,714</u>
	<u>\$ 2,221,962</u>	<u>\$ 2,079,744</u>

District of Wells**Water System - Statement of Operations****For the year ended December 31, 2019**

	2019 Budget (unaudited)	2019 Actual	2018 Actual
Revenue			
Customer billings	\$ 41,947	\$ 56,120	\$ 44,237
Connection charges and custom work	2,500	1,100	4,400
Parcel taxes	46,604	46,848	46,604
	<u>91,051</u>	<u>104,068</u>	<u>95,241</u>
Expenses			
Administration	30,401	30,401	48,275
Amortization	-	35,264	30,834
Distribution	23,200	15,815	7,359
Hydrants	1,000	-	600
Operations and maintenance	36,450	38,304	28,646
	<u>91,051</u>	<u>119,784</u>	<u>115,714</u>
Annual Surplus (Deficit)	<u>\$ -</u>	(15,716)	(20,473)
Accumulated surplus, beginning of year		2,079,744	1,843,809
Transfers from general operating surplus		<u>157,934</u>	<u>256,408</u>
Accumulated surplus, end of year		<u>\$ 2,221,962</u>	<u>\$ 2,079,744</u>

District of Wells**Sewer System - Statement of Financial Position****As at December 31, 2019**

	<u>2019</u>	<u>2018</u>
Financial assets		
Due from general operating fund	\$ 20,945	\$ 10,205
Non-financial assets		
Tangible capital assets	<u>1,094,002</u>	<u>1,112,125</u>
Accumulated Surplus	<u>\$ 1,114,947</u>	<u>\$ 1,122,330</u>
Accumulated Surplus		
Operating surplus	\$ 20,945	\$ 10,205
Invested in tangible capital assets	<u>1,094,002</u>	<u>1,112,125</u>
	<u>\$ 1,114,947</u>	<u>\$ 1,122,330</u>

District of Wells

Sewer System - Statement of Operations For the year ended December 31, 2019

	2018 Budget (unaudited)	2018 Actual	2017 Actual
Revenue			
Customer billings	\$ 36,975	\$ 50,080	\$ 38,985
Connection charges and custom work	2,200	1,100	3,300
Parcel taxes	36,690	39,900	39,690
	<u>75,865</u>	<u>91,080</u>	<u>81,975</u>
Expenses			
Administration	29,215	29,215	48,524
Amortization	-	18,123	17,268
Lift station	16,150	17,854	9,244
Operations and maintenance	24,500	25,484	10,847
Vehicle	6,000	7,787	4,739
	<u>75,865</u>	<u>98,463</u>	<u>90,622</u>
Annual Surplus (Deficit)	<u>\$ -</u>	(7,383)	(8,647)
Accumulated surplus, beginning of year		<u>1,122,330</u>	<u>1,130,977</u>
Accumulated surplus, end of year		<u>\$ 1,114,947</u>	<u>\$ 1,122,330</u>

Cheque Register-Summary-Bank



AP5090

Date : Aug 25, 2020

Page : 1

Time : 2:39 pm

Supplier : 100MILE To ZIRNHELT
Cheque Dt. 01-Jan-2020 To 25-Aug-2020
Bank : 3 - TD Canada Trust

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

Cheque #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount
1	25-Aug-2020	GRIZZ	BUSTED KNUCKLE TRASH H (FORMERLEY GI	Issued	99	M	1,542.00
160	08-Jan-2020	TDVISA	TD BANK VISA	Issued	4	M	720.00
162	13-Jan-2020	T9990	TWO BOYS	Issued	7	M	9,006.90
163	13-Jan-2020	TDVISA	TD BANK VISA	Issued	9	M	787.55
194	24-Mar-2020	A0350	ABC COMMUNICATIONS	Issued	31	C	1,060.64
195	24-Mar-2020	A3540	AMAZING SPACE	Issued	31	C	50.00
196	24-Mar-2020	ALLHAUL	ALL HAUL	Issued	31	C	12,767.37
197	24-Mar-2020	ALS CANADA	ALS CANADA LTD.	Issued	31	C	770.18
198	24-Mar-2020	B2700	BC HYDRO & POWER AUTHORITY	Issued	31	C	7,545.84
199	24-Mar-2020	B6550	BIG COUNTRY PRINTERS (1976) LTD	Issued	31	C	28.00
200	24-Mar-2020	BCLODGE	BRITISH COLUMBIA LODGING AND CAMPGR	Issued	31	C	813.75
201	24-Mar-2020	C5675	CITY OF QUESNEL	Issued	31	C	4,635.00
202	24-Mar-2020	C5855	CIVICINFO BC	Issued	31	C	149.10
203	24-Mar-2020	CAPRI	CapriCMW Insurance Services Ltd.	Issued	31	C	174.00
204	24-Mar-2020	CPROPANE	CARIBOO PROPANE LTD.	Issued	31	C	13,727.71
205	24-Mar-2020	CUETS	CUETS FINANCIAL	Issued	31	C	2.00
206	24-Mar-2020	GLOBAL	GLOBALSTAR CANADA	Issued	31	C	570.02
207	24-Mar-2020	GRIZZ	BUSTED KNUCKLE TRASH H (FORMERLEY GI	Issued	31	C	1,075.00
208	24-Mar-2020	HMCCONTRA	Emcon Services Inc	Issued	31	C	22,122.99
209	24-Mar-2020	J1000	JAMES & SONS ELECTRIC LTD	Issued	31	C	453.62
210	24-Mar-2020	JACKO	JACK O CLUBS GENERAL INC.	Issued	31	C	2,917.05
211	24-Mar-2020	KMPF	KONICA MINOLTA PREMIER FINANCE	Issued	31	C	460.47
212	24-Mar-2020	KONICA	KONICA MINOLTA	Issued	31	C	141.84
213	24-Mar-2020	NHA001	NORTHERN HEALTH AUTHORITY	Issued	31	C	150.00
214	24-Mar-2020	NIS	NORTHERN INDUSTRIAL SALES	Issued	31	C	960.47
215	24-Mar-2020	P6700	PACIFIC BLUE CROSS	Issued	31	C	523.50
216	24-Mar-2020	P7000	P. SCHECK INDUSTRIAL ELECTRIC LTD	Issued	31	C	1,204.36
217	24-Mar-2020	PROVIDENT	PROVIDENT FIREFIGHTER BENEFIT SERVICE	Issued	31	C	1,140.00
218	24-Mar-2020	R1060	RECEIVER GENERAL OF CANADA	Issued	31	C	14,978.80
219	24-Mar-2020	R1062	RECEIVER GENERAL OF CANADA	Issued	31	C	1,134.42
220	24-Mar-2020	R2400	RONA inc.	Issued	31	C	41.11
221	24-Mar-2020	T2790	TELUS	Issued	31	C	1,586.49
222	24-Mar-2020	T9990	TWO BOYS	Issued	31	C	8,096.55
223	24-Mar-2020	TDVISA	TD BANK VISA	Issued	31	C	3,513.81
224	24-Mar-2020	TERRAWST	TERRAWEST	Issued	31	C	13,000.00
225	24-Mar-2020	U9000	UNION OF BC MUNICIPALITIES	Issued	31	C	679.35
226	24-Mar-2020	WHITA001	WHITEGOLD ADVENTURES	Issued	31	C	451.50
227	24-Mar-2020	YOUN	YOUNG ANDERSON BARRISTERS & SOLICIT	Issued	31	C	655.20
275	08-Apr-2020	TDVISA	TD BANK VISA	Issued	34	M	612.98
276	08-Apr-2020	TDVISA	TD BANK VISA	Issued	34	M	7,187.32

Cheque Register-Summary-Bank



AP5090

Date : Aug 25, 2020

Page :2

Time :2:39 pm

Supplier : 100MILE To ZIRNHELT
Cheque Dt. 01-Jan-2020 To 25-Aug-2020
Bank : 3 - TD Canada Trust

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

Cheque #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount
Bank : 3 TD Canada Trust							
314	13-Jan-2020	APTEAN	VADIM COMPUTER MANAGEMENT GROUP	Issued	10	C	8,895.17
315	13-Jan-2020	B2700	BC HYDRO & POWER AUTHORITY	Issued	10	C	5,422.23
316	13-Jan-2020	C4100	CARIBOO REGIONAL DISTRICT	Issued	10	C	6,363.98
317	13-Jan-2020	C5675	CITY OF QUESNEL	Issued	10	C	1,750.00
318	13-Jan-2020	GLOBAL	GLOBALSTAR CANADA	Cancelled	11	C	0.00
319	13-Jan-2020	GRIZZ	BUSTED KNUCKLE TRASH H (FORMERLEY GI	Issued	10	C	1,075.00
320	13-Jan-2020	KMPF	KONICA MINOLTA PREMIER FINANCE	Issued	10	C	153.49
321	13-Jan-2020	KONICA	KONICA MINOLTA	Issued	10	C	34.12
322	13-Jan-2020	MNP	MNP LTD	Issued	10	C	10,500.00
323	13-Jan-2020	NIS	NORTHERN INDUSTRIAL SALES	Issued	10	C	206.73
324	13-Jan-2020	P6700	PACIFIC BLUE CROSS	Issued	10	C	261.75
325	13-Jan-2020	R2400	RONA inc.	Issued	10	C	138.77
326	13-Jan-2020	S7710	STAPLES	Issued	10	C	8,592.61
327	13-Jan-2020	T2790	TELUS	Issued	10	C	1,905.32
328	13-Jan-2020	W1520	WEST CENTRAL PIPE	Issued	10	C	38.47
330	17-Apr-2020	BC HYDRO	BC HYDRO CAD-130160	Issued	37	C	2,218.92
331	17-Apr-2020	C2810	CANADIAN WESTERN MECHANICAL LTD.	Issued	37	C	691.90
332	17-Apr-2020	C5675	CITY OF QUESNEL	Issued	37	C	3,920.00
333	17-Apr-2020	CJDIR	CJ DIRECTORY	Issued	37	C	100.80
334	17-Apr-2020	GLOBAL	GLOBALSTAR CANADA	Issued	37	C	425.56
335	17-Apr-2020	GRAYDON	GRAYDON GROUP MANAGEMENT INC.	Issued	37	C	62.84
336	17-Apr-2020	GRIZZ	BUSTED KNUCKLE TRASH H (FORMERLEY GI	Issued	37	C	2,150.00
337	17-Apr-2020	INLAND	INLAND CONTROL AND SERVICES INC.	Issued	37	C	1,685.25
338	17-Apr-2020	KONICA	KONICA MINOLTA	Issued	37	C	111.15
339	17-Apr-2020	NIS	NORTHERN INDUSTRIAL SALES	Issued	37	C	426.88
340	17-Apr-2020	P6700	PACIFIC BLUE CROSS	Issued	37	C	261.75
341	17-Apr-2020	R2400	RONA inc.	Issued	37	C	434.73
342	17-Apr-2020	T9990	TWO BOYS	Issued	37	C	8,543.85
343	17-Apr-2020	CRA	CANADA REVENUE AGENCY	Issued	39	C	5,431.28
344	17-Apr-2020	RUSS	RUSSELL, JORLEEN	Issued	41	M	42.90
345	17-Apr-2020	CAPRI	CapriCMW Insurance Services Ltd.	Issued	45	C	21,201.00
346	30-Apr-2020	CPROPANE	CARIBOO PROPANE LTD.	Issued	47	C	6,511.04
347	30-Apr-2020	FBB	FRASER BEVZ BROUGHTON CHARTERED AC	Issued	47	C	7,875.00
347	19-May-2020	B2700	BC HYDRO & POWER AUTHORITY	Issued	54	C	7,271.05
348	19-May-2020	CPROPANE	CARIBOO PROPANE LTD.	Issued	54	C	3,815.58
348	30-Apr-2020	HEALY	HEALY, ROB	Issued	47	C	400.00
349	30-Apr-2020	HMCCONTRA	(Emcon Services Inc	Issued	47	C	7,374.33
349	19-May-2020	GLOBAL	GLOBALSTAR CANADA	Issued	54	C	425.56
350	19-May-2020	HMCCONTRA	(Emcon Services Inc	Issued	54	C	14,748.66

Cheque Register-Summary-Bank



AP5090

Date : Aug 25, 2020

Page :3

Time :2:39 pm

Supplier : 100MILE To ZIRNHELT
Cheque Dt. 01-Jan-2020 To 25-Aug-2020
Bank : 3 - TD Canada Trust

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

Cheque #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount
Bank : 3 TD Canada Trust							
350	30-Apr-2020	J1000	JAMES & SONS ELECTRIC LTD	Issued	47	C	942.01
351	30-Apr-2020	PROVIDENT	PROVIDENT FIREFIGHTER BENEFIT SERVICE	Issued	47	C	1,140.00
351	19-May-2020	KONICA	KONICA MINOLTA	Issued	54	C	153.49
352	19-May-2020	LEGACY	LEGACY PACIFIC CONTRACTING LTD.	Issued	54	C	1,125.00
352	30-Apr-2020	S7710	STAPLES	Issued	47	C	2,228.63
353	30-Apr-2020	TERRAWST	TERRAWEST	Issued	47	C	13,171.25
353	19-May-2020	NIS	NORTHERN INDUSTRIAL SALES	Issued	54	C	228.86
354	19-May-2020	P6700	PACIFIC BLUE CROSS	Issued	54	C	261.75
355	19-May-2020	R1060	RECEIVER GENERAL OF CANADA	Issued	54	C	10,136.47
356	19-May-2020	RATC	RATCLIFF, LINDA	Issued	54	C	1,000.00
357	19-May-2020	T2790	TELUS	Issued	54	C	295.79
358	19-May-2020	TERRAWST	TERRAWEST	Issued	54	C	5,197.50
360	10-Jun-2020	B2700	BC HYDRO & POWER AUTHORITY	Issued	62	C	1,350.80
361	10-Jun-2020	B6550	BIG COUNTRY PRINTERS (1976) LTD	Issued	62	C	183.68
362	10-Jun-2020	CJDIR	CJ DIRECTORY	Issued	62	C	50.40
363	10-Jun-2020	E0500	EAGLE BUILDING SUPPLIES LTD	Issued	62	C	33.13
364	10-Jun-2020	HMCCONTRA	Emcon Services Inc	Issued	62	C	7,437.33
365	10-Jun-2020	J1000	JAMES & SONS ELECTRIC LTD	Issued	62	C	686.18
366	10-Jun-2020	JACKO	JACK O CLUBS GENERAL INC.	Issued	62	C	1,006.22
367	10-Jun-2020	NIS	NORTHERN INDUSTRIAL SALES	Issued	62	C	320.15
368	10-Jun-2020	P6700	PACIFIC BLUE CROSS	Issued	62	C	341.22
369	10-Jun-2020	R1060	RECEIVER GENERAL OF CANADA	Issued	62	C	3,848.73
369	25-May-2020	C5675	CITY OF QUESNEL	Issued	58	C	2,525.00
370	25-May-2020	KONICA	KONICA MINOLTA	Issued	58	C	77.45
370	10-Jun-2020	WKEY001	WESTKEY GRAPHIC LTD.	Issued	62	C	472.64
371	25-May-2020	NIS	NORTHERN INDUSTRIAL SALES	Issued	58	C	320.15
372	25-May-2020	R2400	RONA inc.	Cancelled	104	C	0.00
373	25-May-2020	U9006	UNITED CONCRETE & GRAVEL LTD	Issued	58	C	498.40
3610	29-Jul-2020	B2700	BC HYDRO & POWER AUTHORITY	Issued	89	C	1,126.04
3611	29-Jul-2020	B6550	BIG COUNTRY PRINTERS (1976) LTD	Issued	89	C	16.80
3611	21-Jun-2020	B2700	BC HYDRO & POWER AUTHORITY	Issued	68	C	3,927.83
3612	21-Jun-2020	C5675	CITY OF QUESNEL	Issued	68	C	2,015.00
3612	29-Jul-2020	C2845	CARIBOO FIRE PROTECTION	Issued	89	C	2,609.25
3613	29-Jul-2020	C5675	CITY OF QUESNEL	Issued	89	C	1,970.00
3613	21-Jun-2020	J1000	JAMES & SONS ELECTRIC LTD	Issued	68	C	1,345.05
3614	21-Jun-2020	KONICA	KONICA MINOLTA	Issued	68	C	160.21
3614	29-Jul-2020	CPROPANE	CARIBOO PROPANE LTD.	Issued	89	C	1,109.63
3615	29-Jul-2020	E0500	EAGLE BUILDING SUPPLIES LTD	Issued	89	C	761.22
3615	21-Jun-2020	M9826	MUNICIPAL INSURANCE ASSOCIATION OF BC	Issued	68	C	8,236.00

Cheque Register-Summary-Bank



AP5090

Date : Aug 25, 2020

Page : 4

Time : 2:39 pm

Supplier : 100MILE To ZIRNHELT
 Cheque Dt. 01-Jan-2020 To 25-Aug-2020
 Bank : 3 - TD Canada Trust

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

Cheque #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount
Bank : 3 TD Canada Trust							
3616	21-Jun-2020	NIS	NORTHERN INDUSTRIAL SALES	Issued	68	C	320.15
3616	29-Jul-2020	EARTHW	EARTHWILD CONSULTING THE GREEN GAZE	Issued	89	C	157.50
3617	29-Jul-2020	FBB	FRASER BEVZ BROUGHTON CHARTERED AC	Issued	89	C	7,875.00
3617	21-Jun-2020	P7000	P. SCHECK INDUSTRIAL ELECTRIC LTD	Issued	68	C	67.61
3618	21-Jun-2020	QUESS001	QUESNEL SIGN STOP LTD	Issued	68	C	1,096.18
3618	29-Jul-2020	GLOBAL	GLOBALSTAR CANADA	Issued	89	C	189.98
3619	29-Jul-2020	GRAYDON	GRAYDON GROUP MANAGEMENT INC.	Issued	89	C	62.84
3620	29-Jul-2020	HMCCONTRA	Emcon Services Inc	Issued	89	C	7,532.56
3621	29-Jul-2020	KONICA	KONICA MINOLTA	Issued	89	C	123.00
3622	29-Jul-2020	NIS	NORTHERN INDUSTRIAL SALES	Issued	89	C	320.15
3623	29-Jul-2020	P6700	PACIFIC BLUE CROSS	Issued	89	C	714.29
3624	29-Jul-2020	R2400	RONA inc.	Issued	89	C	389.28
3625	29-Jul-2020	T2790	TELUS	Issued	89	C	510.03
3626	29-Jul-2020	TDCT	TD CANADA TRUST	Issued	89	C	64,263.30
3643	13-Aug-2020	R1060	RECEIVER GENERAL OF CANADA	Issued	95	M	17,486.73
3645	25-Aug-2020	B2700	BC HYDRO & POWER AUTHORITY	Issued	101	M	1,375.50
3646	25-Aug-2020	B2700	BC HYDRO & POWER AUTHORITY	Issued	101	M	505.30
3647	25-Aug-2020	B2700	BC HYDRO & POWER AUTHORITY	Issued	101	M	1,775.80
3648	25-Aug-2020	B2700	BC HYDRO & POWER AUTHORITY	Issued	101	M	190.60
3649	25-Aug-2020	B2700	BC HYDRO & POWER AUTHORITY	Issued	101	M	22.88
3650	25-Aug-2020	B2700	BC HYDRO & POWER AUTHORITY	Issued	101	M	35.76
3651	25-Aug-2020	B2700	BC HYDRO & POWER AUTHORITY	Issued	101	M	146.83
3652	25-Aug-2020	B2700	BC HYDRO & POWER AUTHORITY	Issued	101	M	1,129.67
3653	25-Aug-2020	B2700	BC HYDRO & POWER AUTHORITY	Issued	101	M	214.43
3654	25-Aug-2020	B2700	BC HYDRO & POWER AUTHORITY	Issued	101	M	551.83
3655	25-Aug-2020	GLOBAL	GLOBALSTAR CANADA	Issued	114	M	212.78
3656	25-Aug-2020	CARIBOW	CARIBOO WATER	Issued	114	M	142.00
3657	25-Aug-2020	ALLHAUL	ALL HAUL	Issued	115	C	3,314.17
3658	25-Aug-2020	B2000	BC ASSESSMENT AUTHORITY	Issued	115	C	1,136.00
3659	25-Aug-2020	C4100	CARIBOO REGIONAL DISTRICT	Issued	115	C	33,462.00
3660	25-Aug-2020	C4125	CARIBOO REGIONAL HOSPITAL DISTRICT	Issued	115	C	17,258.00
3661	25-Aug-2020	C5675	CITY OF QUESNEL	Issued	115	C	2,465.00
3662	25-Aug-2020	E0500	EAGLE BUILDING SUPPLIES LTD	Issued	115	C	815.40
3663	25-Aug-2020	GRAYDON	GRAYDON GROUP MANAGEMENT INC.	Issued	115	C	409.19
3664	25-Aug-2020	KONICA	KONICA MINOLTA	Issued	115	C	46.37
3665	25-Aug-2020	M9800	MUNICIPAL FINANCE AUTHORITY	Issued	115	C	5.00
3666	25-Aug-2020	N8000	NORTH CENTRAL LOCAL GOVERNMENT MAN	Issued	115	C	565.03
3667	25-Aug-2020	NIS	NORTHERN INDUSTRIAL SALES	Issued	115	C	381.21
3668	25-Aug-2020	R2400	RONA inc.	Issued	115	C	260.96

Cheque Register-Summary-Bank



AP5090

Date : Aug 25, 2020

Page :5

Time :2:39 pm

Supplier : 100MILE To ZIRNHELT
 Cheque Dt. 01-Jan-2020 To 25-Aug-2020
 Bank : 3 - TD Canada Trust

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

Cheque #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount
Bank : 3 TD Canada Trust							
EFT-1	10-Feb-2020	T9990	TWO BOYS	Issued	13	E	8,839.95
EFT-1	25-Feb-2020	KOLIN	LEVITT, KOLIN	Issued	23	E	750.00
EFT-4	27-Feb-2020	C6801	B.C. Pension Corporation	Issued	26	E	2,042.98
EFT-5	27-Feb-2020	C6801	B.C. Pension Corporation	Issued	26	E	1,361.25
EFT-1	10-Mar-2020	AITKEN	AITKEN, JOHN	Issued	29	E	3,600.00
EFT-6	17-Apr-2020	C6801	B.C. Pension Corporation	Issued	43	E	1,390.50
EFT-7	07-May-2020	C6801	B.C. Pension Corporation	Issued	49	E	1,361.25
EFT-1	19-May-2020	MACDEV	MACDONALD, DEVON	Issued	52	E	1,000.00
EFT-2	19-May-2020	AITKEN	AITKEN, JOHN	Issued	52	E	7,200.00
EFT-2	19-May-2020	T9990	TWO BOYS	Issued	52	E	1,953.00
EFT-1	19-May-2020	TDVISA	TD BANK VISA	Issued	52	E	2,311.13
EFT-1	21-May-2020	FORSEILLE	FORSEILLE, DONNA	Issued	56	E	212.19
EFT-1	03-Jun-2020	GRIZZ	BUSTED KNUCKLE TRASH H (FORMERLEY GI	Issued	60	E	1,542.00
EFT-1	03-Jun-2020	IDEAL	IDEAL EMBROIDERY	Issued	60	E	1,479.19
EFT-3	18-Jun-2020	GRIZZ	BUSTED KNUCKLE TRASH H (FORMERLEY GI	Issued	65	E	1,542.00
EFT-2	21-Jun-2020	FORSEILLE	FORSEILLE, DONNA	Issued	67	E	213.40
EFT-1	01-Jul-2020	RICHMOND	RICHMOND, KADE	Issued	74	E	24.63
EFT-352	02-Jul-2020	TDVISA	TD BANK VISA	Issued	76	E	5,240.08
EFT-1	07-Jul-2020	W1495	WELLS VOLUNTEER FIRE BRIGADE	Issued	78	E	2,600.00
EFT-1	09-Jul-2020	KMPF	KONICA MINOLTA PREMIER FINANCE	Issued	80	E	153.49
EFT-2	09-Jul-2020	ALLHAUL	ALL HAUL	Cancelled	80	E	2,563.68
EFT-3	09-Jul-2020	ALLHAUL	ALL HAUL	Cancelled	80	E	1,821.93
EFT-3	09-Jul-2020	T9990	TWO BOYS	Issued	83	E	3,501.75
EFT-4	29-Jul-2020	GRIZZ	BUSTED KNUCKLE TRASH H (FORMERLEY GI	Issued	87	E	1,542.00
EFT-1	29-Jul-2020	TDCT	TD CANADA TRUST	Issued	87	E	70.33
EFT-8	11-Aug-2020	C6801	B.C. Pension Corporation	Issued	91	E	1,366.50
EFT-1	11-Aug-2020	TERRAWST	TERRAWEST	Issued	91	E	10,000.00
EFT-9	13-Aug-2020	C6801	B.C. Pension Corporation	Issued	93	E	1,366.50
EFT-353	13-Aug-2020	TDVISA	TD BANK VISA	Issued	93	E	49.84
EFT-354	13-Aug-2020	TDVISA	TD BANK VISA	Issued	93	E	699.49
EFT-1	25-Aug-2020	ANGIEB	ANGIE B PHOTOGRAPHY	Issued	103	E	200.00
EFT-2	25-Aug-2020	TERRAWST	TERRAWEST	Issued	103	E	8,165.00
EFT-3	25-Aug-2020	ALLHAUL	ALL HAUL	Cancelled	105	E	-1,821.93
EFT-2	25-Aug-2020	ALLHAUL	ALL HAUL	Cancelled	107	E	-2,563.68

Cheque Register-Summary-Bank



AP5090

Page :6

Date : Aug 25, 2020

Time :2:39 pm

Supplier : 100MILE To ZIRNHELT
Cheque Dt. 01-Jan-2020 To 25-Aug-2020
Bank : 3 - TD Canada Trust

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

Cheque #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount
Bank : 3 TD Canada Trust							
Total Computer Paid :		481,054.37	Total EFT PAP :		71,778.45	Total Paid :	596,522.58
Total Manually Paid :		43,689.76	Total EFT File :		0.00		

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

Provisional Budget Report



GL5220

Date : Aug 25, 2020

Page : 1

Time : 2:57 pm

Account Code	Account Description	2019 Actual Value	2020 Provisional Budget	2020 Actual Value
01	GENERAL OPERATING FUND			
	REVENUES			
	MUNICIPAL TAXES LEVIED			
01-1-110-010	GEN.& DEBT - RESIDENTIAL	-46,350	-46,350	-51,603
01-1-110-020	GEN.& DEBT - UTILITIES	-2,086	-2,180	-2,114
01-1-110-050	GEN.& DEBT - BUSINESS/OTHER	-30,889	-30,832	-36,564
01-1-110-080	GEN.& DEBT - TAX ADJUSTMENTS	-9,216	0	0
	Total MUNICIPAL TAXES LEVIED	-88,541	-79,362	-90,281
	FRONTAGE TAXES			
01-1-130-010	SEWER PARCEL TAXES	-39,900	-39,690	-39,690
01-1-130-020	WATER PARCEL TAXES	-46,848	-46,604	-46,604
01-1-130-030	GARBAGE PARCEL TAXES	-3,920	-3,900	-3,900
	Total FRONTAGE TAXES	-90,668	-90,194	-90,194
	1 % TAXES			
01-1-140-001	B C TELEPHONE (SECT 353)	-8,963	-1,053	-7,917
01-1-140-005	B C HYDRO (SECT 353)	-17,679	-4,450	-12,666
	Total 1 % TAXES	-26,642	-5,503	-20,583
	GRANTS IN LIEU OF TAXES			
01-1-210-002	GIL -FEDERAL GOVERNMENT	0	-7,148	0
01-1-210-003	GIL - PROVINCIAL GOVERNMENT	0	-884	0
	Total GRANTS IN LIEU OF TAXES	0	-8,032	0
	SERVICES PROVIDED TO OTHER GOV'TS			
01-1-320-001	BARKERVILLE FP MUTUAL AID	0	-4,450	0
01-1-320-004	CRD FIRE PROTECTION TAX TRANSFER	0	-1,569	0
01-1-320-005	STREET LIGHTING - PROV. GOVERNMENT	-174	-505	0
	Total SERVICES PROVIDED TO OTH	-174	-6,524	0
	GARBAGE COLLECTION SERVICES			
01-1-500-005	COMMERCIAL GARBAGE COLLECTION FEES	-7,179	-7,096	-7,179
01-1-500-006	RESIDENTIAL GARBAGE COLLECTION FEES	-6,320	-6,240	-6,320
	Total GARBAGE COLLECTION SERVI	-13,499	-13,336	-13,499
	LICENCES & PERMITS			
01-1-510-004	BUILDING/PLUMBING PERMITS	-1,285	-4,425	-989

Provisional Budget Report



GL5220

Date : Aug 25, 2020

Page : 2

Time : 2:57 pm

Account Code	Account Description	2019 Actual Value	2020 Provisional Budget	2020 Actual Value
01-1-510-005	SUB-DIVISION/REZONE/VARIANCE FEES/PERMIT	0	-1,275	0
	Total LICENCES & PERMITS	-1,285	-5,700	-989
	RENTALS			
01-1-530-004	COMMUNITY HALL RENTALS	-5,208	-5,000	-683
01-1-530-005	CRD LIBRARY AGREEMENT	0	-5,871	-2,993
01-1-530-006	WELLS-BARKERVILLE SCHOOL RENTALS	-9,430	0	-1,764
01-1-530-007	SCHOOL DIST 28 AGREEMENT	0	-7,500	-15,000
	Total RENTALS	-14,638	-18,371	-20,440
	INVESTMENT INCOME			
01-1-550-001	INTEREST ON INVESTMENTS	-1,113	-500	-71
	Total INVESTMENT INCOME	-1,113	-500	-71
	PENALTIES & INTEREST ON TAXES			
01-1-560-002	PENALTY ON CURRENT TAXES	-2,842	-3,000	-2,909
01-1-560-003	INTEREST ON ARREARS TAXES	-2,075	-2,000	0
01-1-560-004	INTEREST ON DELINQUENT TAXES	-575	-600	0
	Total PENALTIES & INTEREST ON	-5,492	-5,600	-2,909
	OTHER INCOME			
01-1-590-003	SALE OF DISTRICT PINS, FLAGS, ETC.	-60	0	0
01-1-590-004	INSURANCE CLAIM PAYMENTS	0	0	-77
01-1-590-007	GOLD RUSH CIRCLE ROUTE (18/19)	-12,510	0	0
01-1-590-008	GOLD RUSH CIRCLE ROUTE (17/18)	-2,000	0	0
01-1-590-010	CANADA POST AGREEMENT & PO REVENUE	-14,863	0	0
01-1-590-011	Love Wells Project	0	0	1,007
01-1-590-012	COOP MARKETING	-625	-1,000	0
01-1-590-015	FITNESS CENTRE MEMBERSHIPS	-445	-600	0
01-1-590-021	BARKERVILLE CEMETARY REVENUE/DONATIONS	0	-500	-1,050
01-1-590-025	MISCELLANEOUS REVENUE	-5,298	-5,000	-27,406
01-1-590-105	PROPERTY TAX SEARCHES	-125	-175	-125
	Total OTHER INCOME	-35,926	-7,275	-27,651
	UNCONDITIONAL GRANTS			
01-1-620-001	PROV GOV'T - SMALL COMMUNITY PROT.GRANT	-452,780	-452,780	-461,606
01-1-620-003	PROV GOV'T - 2% HOTEL TAX	-1,890	0	0

Provisional Budget Report



GL5220

Date : Aug 25, 2020

Page : 3

Time : 2:57 pm

Account Code	Account Description	2019 Actual Value	2020 Provisional Budget	2020 Actual Value
Total UNCONDITIONAL GRANTS		-454,670	-452,780	-461,606
CONDITIONAL GRANTS				
01-1-710-001	NDIT ECONOMIC DEV GRANTS	-68,622	-50,000	0
01-1-710-007	NDIT MARKETING GRANT-MAP & BROCHURES	0	-3,643	0
01-1-710-012	S. WELLS INFRASTRUCTURE STUDY GRANT	0	-10,000	0
01-1-710-013	NDIT GRANT WRITER GRANT	0	-8,000	0
01-1-710-016	VISITOR INFORMATION CENTRE	10,000	-20,000	18,109
01-1-710-115	BC CLIMATE ACTION GRANT	0	-3,717	0
01-1-710-118	RURAL DF- WBLC ASSESS GRANT	-15,334	0	0
01-1-710-120	FEDERAL FUEL TAX TRANSFER GRANT	-130,210	-98,000	-64,263
01-1-710-121	ACCESS TO HEALTH CARE GRANT	0	0	-5,334
Total CONDITIONAL GRANTS		-204,166	-193,360	-51,488
TRANS FR OWN RES ACCTS & SURPLUS				
01-1-810-020	TRANSFER FROM RESERVES	0	1	0
Total TRANS FR OWN RES ACCTS &		0	1	0
COLLECTIONS FOR OTHER GOV'TS				
01-1-980-991	PROVINCIAL SCHOOL TAX	-65,922	-65,925	-61,909
01-1-980-992	REGIONAL HOSPITAL	-15,219	-15,219	-17,258
01-1-980-993	MUNICIPAL FINANCE AUTHORITY	-4	-4	-5
01-1-980-994	B C ASSESSMENT AUTHORITY	-952	-952	-1,136
01-1-980-995	REGIONAL DISTRICT (ADMIN & LIBRARY)	-16,797	-16,797	-19,048
01-1-980-996	RURAL REFUSE - CRD	-12,665	-12,665	-14,414
01-1-980-998	POLICING COSTS RECOVERY TAX	-9,087	-9,087	-10,163
Total COLLECTIONS FOR OTHER GO		-120,646	-120,649	-123,933
Total REVENUES		-1,057,460	-1,007,185	-903,644
EXPENDITURES				
LEGISLATIVE COSTS				
01-2-110-090	COUNCIL REMUNERATION	27,458	30,204	20,084
01-2-110-100	COUNCIL INCIDENTALS	2,631	10,525	586
01-2-110-120	COUNCIL HEALTH PLAN	1,524	0	0
01-2-110-207	MEMBERSHIPS & SUBSCRIPTIONS	843	1,500	0
01-2-110-234	COUNCIL TRAVEL & CONFERENCES	34,817	15,000	1,928

Provisional Budget Report



GL5220

Date : Aug 25, 2020

Page : 4

Time : 2:57 pm

Account Code	Account Description	2019 Actual Value	2020 Provisional Budget	2020 Actual Value
01-2-110-900	COUNCIL CONTINGENCY & HOSTING	669	1,000	658
Total LEGISLATIVE COSTS		67,942	58,229	23,256
ADMINISTRATION (HUMAN RESOURCES)				
01-2-120-110	STAFF SALARIES	204,124	308,400	203,812
01-2-120-120	MEDICAL & INSURANCE PREMIUMS	5,647	26,000	3,152
01-2-120-207	COMPOSITE LABOR LOAD	592	30,000	7,515
01-2-120-208	MEMBERSHIPS	1,578	1,500	2,524
01-2-120-234	TRAVEL & CONFERENCES	7,589	7,500	414
01-2-120-302	STAFF TRAINING	10,772	9,500	0
01-2-120-303	RECRUITMENT EXPENSES	992	1,000	643
Total ADMINISTRATION (HUMAN RE		231,294	383,900	218,060
ADMINISTRATION (GENERAL)				
01-2-150-212	COPY MACHINE SERVICE CONTRACT	3,099	4,000	1,543
01-2-150-213	TELEPHONE AND INTERNET	3,413	5,500	1,530
01-2-150-225	OFFICE SUPPLIES	5,263	5,000	3,973
01-2-150-229	VADIM LEASE & SERVICE CONTRACT	8,093	8,900	8,472
01-2-150-240	AUDIT FEES	15,000	16,000	15,000
01-2-150-242	LEGAL FEES	15,456	1,000	626
01-2-150-250	LIABILITY INSURANCE	8,015	10,000	8,410
01-2-150-251	FIRE INSURANCE	18,759	18,500	21,201
01-2-150-292	GENERAL EXPENSE, POSTAGE, FREIGHT	1,213	1,200	130
01-2-150-294	TAX SALE COSTS	0	500	0
Total ADMINISTRATION (GENERAL)		78,311	70,600	60,885
UTILITY ADMINISTRATION TRANSFERS				
01-2-180-961	ADMIN REC - WATER DEPARTMENT	0	-30,401	0
01-2-180-962	ADMIN REC - SEWER DEPT	0	-29,215	0
Total UTILITY ADMINISTRATION T		0	-59,616	0
COMMUNITY HALL				
01-2-190-522	WCH BUILDING REPAIRS & MAINTENANCE	10,866	10,000	2,819
01-2-190-525	WCH TELEPHONE	2,466	2,500	141
01-2-190-585	WCH ELECTRICITY	3,797	5,000	5,497
01-2-190-586	WCH FUEL	9,589	10,000	10,731

Provisional Budget Report



GL5220

Date : Aug 25, 2020

Page : 5

Time : 2:57 pm

Account Code	Account Description	2019 Actual Value	2020 Provisional Budget	2020 Actual Value
Total COMMUNITY HALL		26,718	27,500	19,188
MUNICIPAL HALL				
01-2-195-522	TOWN HALL BUILDING REPAIRS & MAINTENANCE	85	6,000	619
01-2-195-585	TOWNHALL ELECTRICITY	4,300	4,500	3,175
01-2-195-586	TOWN HALL FUEL	5,476	5,600	5,261
Total MUNICIPAL HALL		9,861	16,100	9,055
WELLS/BARKERVILLE SCHOOL				
01-2-196-296	FITNESS CENTRE EXPENSES	0	500	0
01-2-196-521	GEOTHERMAL MONITORING & PHONE	2,184	2,200	1,254
01-2-196-522	SCHOOL MAINTENANCE	26,017	30,000	19,765
01-2-196-585	SCHOOL ELECTRICITY	14,436	16,000	11,300
01-2-196-586	SCHOOL FUEL	9,902	10,000	11,596
Total WELLS/BARKERVILLE SCHOOL		52,539	58,700	43,915
VISITOR INFORMATION CENTRE				
01-2-197-505	VIC OPERATIONS	117	22,000	1,984
01-2-197-522	VIC REPAIRS AND MAINTENANCE	71	1,000	215
01-2-197-585	VIC ELECTRICITY	250	500	264
Total VISITOR INFORMATION CENT		438	23,500	2,463
WELLS COMMUNITY CHURCH				
01-2-198-585	CHURCH ELECTRICITY	106	0	22
Total WELLS COMMUNITY CHURCH		106	0	22
FIRE BRIGADE- GENERAL				
01-2-230-213	FIREHALL TELEPHONE	850	1,000	1,140
01-2-230-225	FIRE HALL SUPPLIES & EQUIP.	5,848	5,000	922
01-2-230-234	FIRE DEPT TRAVEL & CONFERENCES	0	2,000	0
01-2-230-283	FIRE PRACTICE AND TRAINING	165	9,825	5,107
01-2-230-395	GROUP LIFE/WCB FOR VOLUNTEERS	1,140	1,140	2,377
Total FIRE BRIGADE- GENERAL		8,003	18,965	9,546
FIRE BRIGADE -COMMUNICATIONS				
01-2-236-516	COM GEAR REPAIRS & REPL.	0	1,300	0
01-2-236-570	RADIO LICENCE	1,110	1,000	280

Provisional Budget Report



GL5220

Date : Aug 25, 2020

Page : 6

Time : 2:57 pm

Account Code	Account Description	2019 Actual Value	2020 Provisional Budget	2020 Actual Value
Total FIRE BRIGADE -COMMUNICAT		1,110	2,300	280
FIRE BRIGADE - FIRE HALL				
01-2-240-522	FIREHALL BUILDING REPAIRS & MAINTENANCE	0	1,000	1,102
01-2-240-580	FIREHALL PROPANE	4,436	5,000	3,658
01-2-240-585	FIREHALL ELECTRICITY	776	1,000	223
Total FIRE BRIGADE - FIRE HALL		5,212	7,000	4,983
FIRE BRIGADE -VEHICLES				
01-2-244-250	FIRE TRUCK INSURANCE	82	1,800	1,938
01-2-244-450	FIRE TRUCK FUEL	54	500	394
01-2-244-510	FIRE TRUCK MAINT & REPAIRS	269	500	0
Total FIRE BRIGADE -VEHICLES		405	2,800	2,332
BUILDING INSPECTION				
01-2-260-110	BUILDING INSPECTION SERVICE CONTRACT	0	14,000	6,364
Total BUILDING INSPECTION		0	14,000	6,364
PUBLIC WORKS -GENERAL				
01-2-300-110	PUBLIC WORKS LABOR	715	0	0
01-2-300-302	PUBLIC WORKS ROAD MAINT CONTRACT	90,516	90,000	42,350
01-2-300-303	PUBLIC WORKS CONTRACT EQUIPMENT	2,382	5,000	3,335
01-2-300-304	PW CONTRACT EQUIPMENT-SNOW	28,904	29,000	52,491
01-2-300-450	PW SUPPLIES & EQUIPMENT	14,684	10,000	3,479
01-2-300-452	DITCHING AND DRAINAGE	0	1,000	0
01-2-300-453	CUSTODIAL SUPPLIES	1,495	1,500	0
Total PUBLIC WORKS -GENERAL		138,696	136,500	101,655
PUBLIC WORKS- STREET LIGHTING				
01-2-328-585	ST. LIGHT ELECTRICITY	7,954	8,000	5,117
Total PUBLIC WORKS- STREET LIG		7,954	8,000	5,117
PUBLIC WORKS -GARBAGE COLLECTION				
01-2-400-350	GARBAGE COLLECTION CONTRACT	15,843	16,000	9,393
Total PUBLIC WORKS -GARBAGE CO		15,843	16,000	9,393
PUBLIC WORKS -SPRING CLEANUP				
01-2-420-350	ANNUAL CLEANUP CAMPAIGN	382	400	1,075

Provisional Budget Report



GL5220

Date : Aug 25, 2020

Page : 7

Time : 2:57 pm

Account Code	Account Description	2019 Actual Value	2020 Provisional Budget	2020 Actual Value
Total PUBLIC WORKS -SPRING CLE		382	400	1,075
ECONOMIC DEVELOPMENT				
01-2-620-306	GOLD RUSH CIRCLE ROUTE (18/19)	1,585	0	0
01-2-620-309	CO-OPERATIVE MARKETING	5,235	5,000	2,000
01-2-620-310	GRANT WRITER SERVICES (GRANT)	0	10,500	0
01-2-620-311	MARKETING AND ADVERTISING	7,468	3,500	1,555
01-2-620-312	LOVE WELLS (GRANT)	85	500	50
01-2-620-314	WILDFIRE/PARTNER PROJECT (GRANT)	1,453	0	0
Total ECONOMIC DEVELOPMENT		15,826	19,500	3,605
COMMUNITY PLANNING				
01-2-640-269	SOUTH WELLS INFRASTRUCTURE STUDY (GRANT)	85	5,912	0
01-2-640-270	WBLC ASSESSMENT (GRANT)	43,701	56,299	35,528
01-2-640-271	RURAL DF- HOUSING STUDY (GRANT)	2,634	0	10,000
01-2-640-272	RURAL DF-BUSINESS RECRUIT & RET. (GRANT)	0	10,000	0
01-2-640-274	RURAL DF- MUN BOUNDARY EXP STUDY (GRANT)	0	85,000	0
Total COMMUNITY PLANNING		46,420	157,211	45,528
COMMUNITY DEVELOPMENT				
01-2-670-003	PHOTO VIDEO	0	500	0
01-2-670-004	WEBSITE MAINTENANCE	485	2,000	392
01-2-670-005	AGE FRIENDLY SERVICES (GRANT)	6,741	0	0
01-2-670-021	BARKERVILLE CEMETERY	0	500	0
01-2-670-225	COMMUNITY BUS (GRANT)	20,010	21,750	17,280
01-2-670-227	POST SECONDARY SCHOOL BURSARY	0	0	1,000
01-2-670-260	COMMUNITY EVENTS	827	1,500	0
01-2-670-266	RURAL DF-WILDFIRE MITIGATION (GRANT)	238,613	0	0
01-2-670-270	LOCAL GRANTS IN AID	10,000	0	0
Total COMMUNITY DEVELOPMENT		276,676	26,250	18,672
DEBT SERVICES				
01-2-800-010	INTEREST & BANK CHARGES	200	600	1,192
Total DEBT SERVICES		200	600	1,192
TRANS TO OWN FUNDS & RESERVES				
01-2-822-021	TRANSFER TO CEMETARY RESERVE	0	100	0

Provisional Budget Report



GL5220

Date : Aug 25, 2020

Page : 8

Time : 2:57 pm

Account Code	Account Description	2019 Actual Value	2020 Provisional Budget	2020 Actual Value
01-2-822-727	TRANSFER TO FUTURE YEAR GEN. OP. FUND	572,780	0	0
Total TRANS TO OWN FUNDS & RES		572,780	100	0
COLLECTIONS FOR OTHER GOV'TS				
01-2-870-990	PROV SCHOOL TAX HOG CLAIMED	0	58,482	0
01-2-870-992	REGIONAL HOSPITAL	15,219	15,219	17,258
01-2-870-993	MUNICIPAL FINANCE AUTHORITY	4	4	5
01-2-870-994	B.C. ASSESSMENT AUTHORITY	952	952	1,136
01-2-870-995	REGIONAL DISTRICT (ADMIN. & LIBRARY)	16,797	16,797	19,048
01-2-870-996	REGIONAL DISTRICT - RURAL REFUSE	12,665	12,665	14,414
01-2-870-998	BC SCHOOL/ POLICE TAXES	11,260	11,260	0
Total COLLECTIONS FOR OTHER GO		56,897	115,379	51,861
Total EXPENDITURES		1,613,613	1,103,918	638,447
Total GENERAL OPERATING FUND		556,153	96,733	-265,197
02	GENERAL CAPITAL FUND			
REVENUES				
GOVERNMENT & OTHER GRANTS				
02-1-450-003	NORTHERN HEALTH IMAGINE GRANT	0	0	-5,334
02-1-450-007	BC3 GRANT (INTERNET)	0	0	-5,161
02-1-450-011	MIA SAFETY GRANT	0	0	-10,000
02-1-450-012	FEDERAL FUEL TAX TRANSFER	0	0	64,263
02-1-450-016	INOVATIONS FUND	-12,842	0	-185,263
Total GOVERNMENT & OTHER GRANT		-12,842	0	-141,495
OTHER REVENUE SOURCES				
02-1-451-008	DONATIONS FOR PLAYGROUND	-1,650	0	0
Total OTHER REVENUE SOURCES		-1,650	0	0
Total REVENUES		-14,492	0	-141,495
EXPENDITURES				
EQUIPMENT PURCHASES				
02-2-401-302	CAPITAL OFFICE EQUIPMENT	166	0	1,526
02-2-401-303	WEBSITE SOFTWARE UPGRADE	0	2,000	750

Provisional Budget Report



GL5220

Date : Aug 25, 2020

Page : 9

Time : 2:57 pm

Account Code	Account Description	2019 Actual Value	2020 Provisional Budget	2020 Actual Value
02-2-401-305	COMPUTER EQUIPMENT	9,348	0	0
02-2-401-309	GROUNDKEEPING EQUIP	1,176	2,000	0
02-2-401-311	GENERATOR	1,391	0	0
Total EQUIPMENT PURCHASES		12,081	4,000	2,276
EMERGENCY PROGRAM PROJECTS				
02-2-411-303	COMMUNICATIONS EQUIPMENT	1,124	500	0
02-2-411-304	WELLS AND AREA EMERGENCY PREPAREDNESS	3,228	2,000	10,955
Total EMERGENCY PROGRAM PROJEC		4,352	2,500	10,955
Total EXPENDITURES		16,433	6,500	13,231
Total GENERAL CAPITAL FUND		1,941	6,500	-128,264
03	WATER CAPITAL FUND			
REVENUES				
GOVERNMENT & OTHER GRANTS				
03-1-450-001	PROV GOV'T GRANT	0	-85,216	0
Total GOVERNMENT & OTHER GRANT		0	-85,216	0
Total REVENUES		0	-85,216	0
EXPENDITURES				
WATER RESERVOIR				
03-2-101-302	WATER RESERVOIR REHABILITATION	1,050	0	0
Total WATER RESERVOIR		1,050	0	0
WATER SYSTEM IMPROVEMENTS				
03-2-104-450	MILDRED WATER & SYSTEM IMP.	141,774	0	0
03-2-104-455	WELL REHAB & TRANSMITTER	15,111	0	0
Total WATER SYSTEM IMPROVEMENT		156,885	0	0
Total EXPENDITURES		157,935	0	0
Total WATER CAPITAL FUND		157,935	-85,216	0

04 SEWER CAPITAL FUND

REVENUES

Provisional Budget Report



GL5220

Date : Aug 25, 2020

Page : 10

Time : 2:57 pm

Account Code	Account Description	2019 Actual Value	2020 Provisional Budget	2020 Actual Value
	Total REVENUES	0	0	0
EXPENDITURES				
	Total EXPENDITURES	0	0	0
	Total SEWER CAPITAL FUND	0	0	0
05	WATER FUND			
REVENUES				
	SALE OF SERVICE			
05-1-100-100	WATER USER FEES	-53,321	-41,947	-53,321
05-1-100-400	WATER SERVICE CONNECTION FEES	-1,100	-2,200	0
	Total SALE OF SERVICE	-54,421	-44,147	-53,321
	OTHER REVENUE			
05-1-300-100	WATER SERVICE ON & OFF CHARGES	0	-300	0
	Total OTHER REVENUE	0	-300	0
	TRANSFERS FROM OWN SOURCES			
05-1-700-100	GENERAL REVENUE - PARCEL TAXES-WATER	0	-46,604	0
	Total TRANSFERS FROM OWN SOURC	0	-46,604	0
	Total REVENUES	-54,421	-91,051	-53,321
EXPENDITURES				
	ADMINISTRATION			
05-2-100-234	UTILITY CONFERENCE, TRAVEL & TRAINING	0	4,500	0
05-2-100-570	WATER PERMITS & LICENCES	630	250	75
05-2-100-800	VEHICLE GAS, INSURANCE, ETC	6,627	6,500	5,231
	Total ADMINISTRATION	7,257	11,250	5,306
	DISTRIBUTION SYSTEM			
05-2-200-302	NEW SERVICE CONNECTION -WATER	0	2,200	0
05-2-200-452	WATER DIST. MATERIALS	2,140	15,000	2,418
05-2-200-453	WATER DIST. MAINTENANCE	12,934	5,000	5,400
05-2-200-455	WATER SYSTEM TESTING	0	1,000	0
	Total DISTRIBUTION SYSTEM	15,074	23,200	7,818
WATER SYSTEM FACILITIES				

Provisional Budget Report



GL5220

Date : Aug 25, 2020

Page : 11

Time : 2:57 pm

Account Code	Account Description	2019 Actual Value	2020 Provisional Budget	2020 Actual Value
05-2-300-213	WATER FACILITIES TELEPHONE	1,797	2,000	212
05-2-300-214	WATER SYSTEM ALARM MONITORING	319	400	310
05-2-300-300	WATER FACILITY REPAIRS AND MAINT.	8,152	8,152	306
05-2-300-302	WATER FILTER OPERATIONS	1,859	8,000	408
05-2-300-585	WATER PUMP HOUSE ELECTRICITY	18,737	18,000	757
Total WATER SYSTEM FACILITIES		30,864	36,552	1,993
HYDRANTS				
05-2-600-450	HYDRANT MAINTENANCE	0	1,000	0
Total HYDRANTS		0	1,000	0
Total EXPENDITURES		53,195	72,002	15,117
Total WATER FUND		-1,226	-19,049	-38,204
06 SEWER FUND				
REVENUES				
SALE OF SERVICE				
06-1-100-100	SEWER UTILITY USER FEES	-47,624	-36,975	-47,624
06-1-100-400	SEWER SERVICE CONNECTION FEES	-1,100	-2,200	0
Total SALE OF SERVICE		-48,724	-39,175	-47,624
TRANSFERS FROM OWN SOURCES				
06-1-700-100	SEWER PARCEL TAXES	0	-36,690	0
Total TRANSFERS FROM OWN SOURC		0	-36,690	0
Total REVENUES		-48,724	-75,865	-47,624
EXPENDITURES				
ADMINISTRATION				
06-2-100-050	ADMINISTRATION TRANSFER TO GEN. REV.	0	29,215	0
06-2-100-570	SEWER PERMITS & LICENCES	411	500	75
06-2-100-800	VEHICLE GAS, INSURANCE, ETC	7,787	7,800	0
Total ADMINISTRATION		8,198	37,515	75
COLLECTION SYSTEM				
06-2-200-120	NEW SEWER CONNECTION CHARGES	0	2,200	0
06-2-200-302	SEWER LINE ANNUAL FLUSHING	0	5,000	0

Provisional Budget Report



GL5220

Date : Aug 25, 2020

Page : 12

Time : 2:58 pm

Account Code	Account Description	2019 Actual Value	2020 Provisional Budget	2020 Actual Value
06-2-200-450	SEWER SYSTEM REPAIRS & MAINT.	676	2,500	8,561
Total COLLECTION SYSTEM		676	9,700	8,561
SEWER SYSTEM FACILITIES				
06-2-275-213	SEWER FACILITIES TELEPHONE	1,020	1,100	212
06-2-275-214	SEWER FACILITY ALARM MONITORING	150	300	553
06-2-275-510	SEWER LIFT STATION REPAIR AND MAINT.	11,088	12,000	1,804
Total SEWER SYSTEM FACILITIES		12,258	13,400	2,569
SEWER SYSTEM FACILITIES				
06-2-300-214	AVAILABLE	0	0	120
06-2-300-250	SEWER LAGOON REPAIRS & MAINT.	2,785	3,500	6,390
06-2-300-325	SEWER FACILITIES ELECTRICITY	11,839	11,500	6,424
06-2-300-455	SEWER -ENVIRONMENTAL TESTING	999	1,000	0
Total SEWER SYSTEM FACILITIES		15,623	16,000	12,934
Total EXPENDITURES		36,755	76,615	24,139
Total SEWER FUND		-11,969	750	-23,485