

AGENDA

MEETING NO. 13

November 17, 2022

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VISION

“A World of Opportunities
Within Our Region”

MISSION

“We Will Foster Social,
Environmental, and
Economic Opportunities
Within Our Diverse Region Through
Effective Leadership”



REGIONAL DISTRICT OF BULKLEY-NECHAKO

AGENDA

Thursday, November 17, 2022

First Nations Acknowledgement

<u>PAGE NO.</u>	<u>CALL TO ORDER</u>	<u>ACTION</u>
	<u>PRESENTATION TO OUTGOING DIRECTORS</u>	
	<u>ELECTION OF THE CHAIRPERSON</u>	
	<u>ELECTION OF THE VICE-CHAIRPERSON</u>	
	<u>AGENDA – November 17, 2022</u>	Approve
	<u>SUPPLEMENTARY AGENDA</u>	Receive
	<u>MINUTES</u>	
6-22	Board Meeting Minutes – October 13, 2022	Approve
23-26	Rural/Agriculture Committee Meeting Minutes - October 13, 2022	Receive
27-30	Waste Management Committee Meeting Minutes - October 13, 2022	Receive
	<u>DEVELOPMENT SERVICES</u>	<u>ACTION</u>
	<u>Water Act Referral</u>	
31-41	Cameron Kral, Planning Technician Water Act Referral No. 7003011 Electoral Area F (Vanderhoof Rural)	Recommendation

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<u>PAGE NO.</u>	<u>ENVIRONMENTAL SERVICES REPORTS</u>	<u>ACTION</u>
42-43	Alex Eriksen, Director of Environmental Services -Trade-in of Two (2) Tractors	Recommendation
	<u>ADMINISTRATION REPORTS</u>	
44-45	Cheryl Anderson, Director of Corporate Services – RDBN 2023 Meeting Schedule	Ratify
46-48	Cheryl Anderson, Director of Corporate Services – North Central Local Government Association (NCLGA) – Appointment of Regional Representative and Alternate Representative	Recommendation
49	Cameron Hart, Economic Development Assistant – Business Façade Improvement Program Application	Recommendation
50-52	Deborah Jones-Middleton, Director of Protective Services – Town of Smithers Request for Support for the CEPF – Disaster Risk Reduction Climate Adaptation Grant Fund Application	Recommendation
53	Jason Blackwell, Regional Fire Chief – Community Resiliency Investment Fund – FireSmart Program Application	Recommendation
54-58	Cheryl Anderson, Director of Corporate Services –Official Election Results - 2022	Receive
59-204	John Illes, Chief Financial Officer – Established Services that Provide Grants to Societies	Receive
205-206	Jason Blackwell, Regional Fire Chief – BC Structural Firefighter Minimum Training Standards Update	Receive
207	Jason Blackwell, Regional Fire Chief – TELUS Communications Outage and 911 Impacts	Receive

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<u>PAGE NO.</u>	<u>ADMINISTRATION CORRESPONDENCE</u>	<u>ACTION</u>
208-212	Coastal GasLink – TC Energy – Response to RDBN Concerns regarding Socio-economic Effects (Attached Letter from RDBN to CGL)	Receive
213	Taylor Bachrach, MP Skeena-Bulkley Valley -Congratulations on being Elected to Serve the RDBN	Receive
214-215	Ministry of Advanced Education and Skills Training -Union of B.C. Municipalities Convention Follow-up	Receive
216-217	Ministry of Agriculture and Food - Union of B.C. Municipalities Convention Follow-up – Veterinarian Shortages and Food Security	Receive
218-219	Ministry of Environment and Climate Change -Union of B.C. Municipalities Convention Follow-up -Industrial, Commercial, Institutional Recycling in Rural BC	Receive
220	Ministry of Forests – Union of B.C. Municipalities Convention Follow-up – Old Growth Deferral	Receive
221-223	Ministry of Municipal Affairs – 2021 Census Impact on Regional District Board Voting	Receive
224-226	North Central Local Government Association (NCLGA) – Member Notice: Call for Nominations -Director At Large – Two Vacant Positions	Receive

SUPPLEMENTARY AGENDA

VERBAL REPORTS AND COMMITTEE CHAIR REPORTS

RECEIPT OF VERBAL REPORTS

NEW BUSINESS

ADJOURNMENT

REGIONAL DISTRICT OF BULKLEY-NECHAKOMEETING NO. 12Thursday, October 13, 2022

PRESENT:	Chair	Gerry Thiessen
	Directors	Gladys Atrill Shane Brienen Mark Fisher Tom Greenaway Clint Lambert Linda McGuire Bob Motion Chris Newell Mark Parker Jerry Petersen Michael Riis-Christianson Sarrah Storey Henry Wiebe
	Director Absent	Annette Morgan, Village of Telkwa
	Staff	Curtis Helgesen, Chief Administrative Officer Cheryl Anderson, Director of Corporate Services John Illes, Chief Financial Officer Nellie Davis, Manager of Regional Economic Development – left at 10:50 a.m., returned at 2:56 p.m. Alex Eriksen, Director of Environmental Services – arrived at 1:35 p.m., left at 2:48 p.m. Cameron Hart, Economic Development Assistance – left at 10:50 a.m. Deborah Jones-Middleton, Director of Protective Services Jason Llewellyn, Director of Planning – left at 2:22 p.m., returned at 2:48 p.m. Wendy Wainwright, Deputy Director of Corporate Services
	Others	Taylor Bachrach, MP Skeena-Bulkley, via Zoom – arrived at 11:20 a.m., left at 11:35 a.m. returned at 12:45 p.m., left at 1:17 p.m. Barrett Kennedy, Socio-economic Advisor, Coastal GasLink, TC Energy – via Zoom, left at 11:39 a.m. Ian McLeod, Community Relations Lead, Coastal GasLink, TC Energy – left at 11:41 a.m. Tanner Moulton, Public Affairs Advisor, Coastal GasLink, TC Energy – left at 11:41 a.m. Lauren Quan, PEng., Lead, Manitoba Solid Waste – Management Tetra Tech – via Zoom - arrived at 1:36 p.m., left at 2:48 p.m.

Others (Cont'd) Jeremy Reid, EIT Project Engineer, Tetra Tech – via Zoom - arrived at 1:34 p.m., left at 2:48 p.m.
 Nicole Stuckert, Sr. Land Management, Coastal GasLink, TC Energy – via Zoom – left at 11:39 a.m.
 Natasha Westover, External Issues and Media Lead, Coastal GasLink, TC Energy – via Zoom – left at 11:39 a.m.
 Dale Bellavance, Hudson Bay Mountain Resort - left at 11:19 a.m.
 Gary Mathiesen, Hudson Bay Mountain Resort – left at 11:19 a.m.

Media Frank Peebles, Prince George Citizen – left at 11:39 a.m., returned at 11:54 a.m.

FIRST NATIONS ACKNOWLEDGEMENT

CALL TO ORDER

Chair Thiessen called the meeting to order at 10:45 a.m.

STAFF INTRODUCTION

Nellie Davis, Manager of Regional Economic Development introduced Cameron Hart, Economic Development Assistant.

AGENDA

Moved by Director Storey
 Seconded by Director Greenaway

2022-12-1

“That the Board Meeting Agenda of October 13, 2022 be approved.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

MINUTES

Board Meeting Minutes September 22, 2022

Moved by Director McGuire
 Seconded by Director Petersen

2022-12-2

“That the Board Meeting Minutes of September 22, 2022 be adopted.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Connectivity Meeting Minutes -August 11, 2022

Moved by Director Riis-Christianson
 Seconded by Director Motion

2022-12-3

“That the Board receive the Connectivity Committee Meeting Minutes of August 11, 2022.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

DELEGATIONS

TC ENERGY – COASTAL GASLINK PROJECT – Tanner Moulton, Public Affairs Advisor, Ian McLeod, Community Relations Lead and Nicole Stuckert, Sr. Land Management RE: Socio-economic Effects Management Plan (SEEMP)

Chair Thiessen welcomed Tanner Moulton, Public Affairs Advisor and Ian McLeod, Community Relations Lead, Coastal GasLink, TC Energy.

Messrs. Moulton and McLeod and Ms. Stuckert provided a PowerPoint Presentation

Coastal GasLink (CGL):

- Project Overview
- 2022 Project Highlights
- 2022 New Prime Contractor – Section 6
- 2022 New Prime Contractors – Section 5 and 7
- SEEMP Implementation: January – October 2022
- SEEMP Report #7 Engagement – (December 2021 – May 2022)
- SEEMP Report #7 Highlights
- Socio-economic Engagement Themes (2022)
- Employment
- Economic benefits-Regional District of Bulkley-Nechako
- Education and Training
- Emergency and Health Services
- Housing
- Waste Management
- Traffic Management & Road Use
- “Legacy of Giving” Campaign Update
- Creating a legacy of safety and respect.

The following was discussed:

- Relationship building challenges
- Concerns regarding:
 - o Traffic
 - Pullouts on Forest Service Roads (FSR) not designed for the significant amount of traffic
 - o Economics - legacy funding
 - o Waste management
- CGL working on traffic management and road use
 - o Radio protocols
 - o Updated signage
 - o Eliminated “up” calling
 - o CGL working with Ministry of Forests and Canfor
 - o Speed reduction initiatives
 - o CGL continues to monitor and address concerns on an ongoing basis
- Rig mat recycling/re-use/re-purpose
 - o Agriculture sector usage
 - o RDBN Solid Waste Facilities
 - o Bio-energy Plants

DELEGATIONS

TC ENERGY – COASTAL GASLINK PROJECT – Tanner Moulton, Public Affairs Advisor, Ian McLeod, Community Relations Lead and Nicole Stuckert, Sr. Land Management RE: Socio-economic Effects Management Plan (SEEMP) (Cont'd)

- Preplanning for unexpected occurrences e.g. rig mats
- Implementation of a zero-waste strategy
- Local workforce
- Impacts to BC Ambulance/lack of paramedics
- CGL municipal engagement
- Working with the BC Oil and Gas Commission in the region
- Impacts to healthcare in communities throughout the region.

Zoom Connection disrupted at 11:39 a.m.

Chair Thiessen thanked Messrs. Moulton and McLeod for attending the meeting.

ELECTORAL AREA PLANNING (All Directors)

Bylaws for 1st and 2nd Reading

The applicant, Dale Bellavance, was given an opportunity to explain their development proposal. There was discussion regarding the need for rooftop sprinkler systems to reduce wildfire risk.

Rezoning Application Moved by Director Fisher
RZ A-01-22 (HBM) 1st and 2nd Seconded by Director Atrill
Reading Report Rezoning
Bylaw No. 1980, 2022
Electoral Area A (Smithers/Telkwa
Rural)

2022-12-4

1. "That Regional District of Bulkley-Nechako Rezoning Bylaw No. 1980, 2022 be given first and second reading this 13th day of October, 2022 and subsequently be taken to Public Hearing.
2. That the Public Hearing for Regional District of Bulkley-Nechako Rezoning Bylaw No. 1980, 2022 be delegated to the Director or Alternate Director for Electoral Area A.
3. That the Public Hearing for Regional District of Bulkley-Nechako Rezoning Bylaw No. 1980, 2022 also serve as the public hearing for Regional District of Bulkley-Nechako Rezoning Bylaw No. 1984, 2022.

ELECTORAL AREA PLANNING (All Directors) (CONT'D)

Bylaws for 1st and 2nd Reading (Cont'd)

4. That the Public Hearing for Regional District of Bulkley-Nechako Rezoning Bylaw No. 1980, 2022 not be scheduled until a draft of the proposed new covenant is available for public review to the satisfaction of the Director of Planning.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Rezoning Application
RZ A-01-22 1st and 2nd

Reading for Rezoning
Bylaw No. 1984, 2022

Electoral Area A (Smithers/Telkwa
Rural)

Moved by Director Fisher
 Seconded by Director Atrill

2022-12-5

1. “That Regional District of Bulkley-Nechako Rezoning Bylaw No. 1984, 2022 be given first and second reading this 13th day of October, 2022 and subsequently be taken to Public Hearing.

2. That the Public Hearing for Regional District of Bulkley-Nechako Rezoning Bylaw No. 1984, 2022 be delegated to the Director or Alternate Director for Electoral Area A.

3. That the Public Hearing for Regional District of Bulkley-Nechako Rezoning Bylaw No. 1984, 2022 also serve as the Public Hearing for Regional District of Bulkley-Nechako Rezoning Bylaw No. 1980, 2022.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Break for lunch at 12:04 p.m.

Reconvened at 12:45 p.m.

DELEGATION

Taylor Bachrach, MP Skeena-Bulkley Valley – via Zoom RE: Update

Chair Thiessen welcomed Taylor Bachrach, MP Skeena-Bulkley Valley.

MP Bachrach provided the following update:

- Rail Safety and the Effects of Railway Operations on the Surrounding Communities in which they Operate Report
 - o Convened hearings into rail safety and impact on communities
 - o Chair Thiessen presented to the Standing Committee
 - o May of 2022 finalized Report
 - Outlined recommendations 26-33.

DELEGATION

Taylor Bachrach, MP Skeena-Bulkley Valley – via Zoom RE: Update (Cont'd)

Canada Post

- Worked with Director Lambert to ensure operations of a Post Office on the Southside of Francois Lake
- Recognized Director Lambert for his advocacy for a post office on the Southside.

Passport Challenges

- Federal Government issue
 - o Didn't anticipate the resurgence of travel
- Advocating for Federal Government to open passport office in northern BC
- Federal government has been opening offices across Canada but not in northern BC
 - o No offices north of Kelowna
- Requested the Federal Minister of Travel and Tourism open a Passport Office in northern BC.

Rapid Rise in Cost of Living

- Need to help families during challenging times
- Focus on those with limited resources
- Advocating in Ottawa to provide supports
- Working on other issues of increase costs
- Seeing some increase in costs well beyond actual cost of items
- Seen price fixing in groceries
 - o Concerned families are being charged exorbitant costs where not necessary.

MP Bachrach expressed his appreciation to the Board for their work as elected officials.

Discussion took place regarding the following:

- Private rail crossing blockages by CN trains
 - o Onerous process to report issues
- Railway and rail yard – untidy areas
 - o District of Vanderhoof has written a letter to CN
- High cost of internet/cell service in rural Canada
 - o Federal Governments promise of 98% of Canadians will have broadband by 2026
 - Relying on competition
 - Very little competition in rural BC
 - Advocating that all Canadians have access to a basic plan that meets the international metrics of affordability
 - Continue to advocate
- Cost of living expenses
 - o High shipping costs for small businesses
 - o Finding ways to support small business online ordering/shipping

DELEGATION

Taylor Bachrach, MP Skeena-Bulkley Valley – via Zoom RE: Update (Cont'd)

- Labour shortage
 - o International workers/professionals e.g. veterinarians
 - o Barriers for professionals to work in Canada
 - o MP Bachrach noted the labour shortage across every sector and striking a balance – expediting the process for international workers and ensuring that adequate skills and language abilities are considered
 - o MP Bachrach will follow-up with additional information
- Northern Residents Deduction and claim for living in a prescribed northern zone
 - o Granisle has inquired about the potential to change the prescribed zones to include Granisle
 - o MP Bachrach indicated that there is a reluctance by the Federal Government Finance Department to revisit the zones
 - o MP Bachrach requested suggestions be forwarded to him
- Director Storey working with Minister Beare, Ministry of Tourism, Arts and Culture to implement Kiosks at Service BC and Service Canada offices to assist with the Passport wait times and challenges taking place.

Chair Thiessen thanked Mr. Bachrach for attending the meeting.

Book Presentation - History Matters: Stories and Photographs from the Archives of the Lakes District Museum

Chair Thiessen commented that the RDBN was presented with a complimentary copy of "History Matters: Stories and Photographs from the Archives of the Lakes District Museum from the Lakes District Museum Society Board Member.

DEVELOPMENT SERVICES

Land Referrals

Crown Land Application
Referral No. 149571082
Electoral Area G
(Houston/Granisle Rural)

Moved by Director Newell
 Seconded by Director Brienens

2022-12-6

"That the comment sheet on Crown Land Application Referral No. 149571082 be provided to the Province."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

DEVELOPMENT SERVICES (CONT'D)

Land Referrals (Cont'd)

Coastal GasLink Pipeline
-Socio-economic Effects
Management Plan (SEEMP)

Moved by Director Lambert
 Seconded by Director Newell

2022-12-7

"That the Board identify any community impacts that it would like addressed through the Socio-economic Effects Management Plan's adaptive management process."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

The Board identified the following concerns to be raised as part of CGL's Socio-economic Effects Management Plan's adaptive management process:

- Lack of community benefit and positive legacy;
- Safety of traffic on forest service roads being utilized by Coastal GasLink
- Improved waste management practices.

BUILDING INSPECTION

BC Energy Step Code Board
Update

Moved by Director Parker
 Seconded by Director Fisher

2022-12-8

"That the Board receive the Director of Planning's BC Energy Step Code Board Update memorandum."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Discussion took place regarding previous correspondence sent to the Minister Responsible for Housing regarding challenges of building in northern BC, cultural homes and utilizing local building materials. The Province has proposed changes to the BC Energy Step Code regarding the need for an energy advisor in the building process in response to advocacy from local governments in the north.

ENVIRONMENTAL SERVICES REPORT

Agriculture Plastics Recycling -2022 Update Moved by Director Parker
 Seconded by Director Greenaway

2022-12-9

"That the Board receive the Director of Environmental Services' Agricultural Plastics Recycling – 2022 Update memorandum."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Discussion took place in regard to providing an update to local agriculture producers.

Solid Waste User Fee Implementation (Cost Recovery)

Moved by Director Fisher
 Seconded by Director Parker

2022-12-10

"That the Board approves the User Fee Implementation Work Plan as summarized in Table 8-1 of the report, and direct staff to proceed with the implementation and to provide quarterly updates to the Board on the status of the implementation."

Opposed: Director Newell
 Director Lambert
 (All/Directors/Majority)

CARRIED

Discussion took place regarding:

- Review process during budget process
- Clarifying exact numbers
 - How much waste, diversion
 - Reduce or increase cost to taxpayer – accountability to the taxpayer
- Invitation to RDBN staff to present to Village of Granisle
- Incentivize diversion
- RDBN Solid Waste Management Plan adoption in September 2018
- Specific data to be provided as move through plan
 - Annual reporting to Ministry of Environment and Climate Change
 - Increase scope of regulations
- Volume based – needs to be concise.

Break at 2:22 p.m.

Reconvened at 2:37 p.m.

ENVIRONMENTAL SERVICES REPORT (CONT'D)

Solid Waste User Fee Implementation (Cost Recovery) (Cont'd)

Discussion (Cont'd)

- Bringing forward questions, concerns and moving forward with plan
- Meeting with Regional Solid Waste Advisory Committee (RSWAC)
 - Municipal representation
- Timeline of implementation
 - Quarterly updates
- Other Regional Districts throughout the province have implemented Solid Waste User Fees
- Working with RDBN staff regarding information gathering.

ADMINISTRATION REPORTS

Committee Meeting Recommendations -October 13, 2022

Moved by Director McGuire
 Seconded by Director Greenaway

2022-12-11

"That the Board approve the October 13, 2022 Rural/Agriculture Committee Meeting Recommendation 1 as follows:

Rural/Agriculture Committee Meeting – October 13, 2022

Recommendation 1:

RE: Final COVID-19 Relief Funds Allocation

"That the Board approve the following final allocations for COVID-19 Relief Funds:

Electoral Area A (Smithers/Telkwa Rural)

- Regional Transit Service – Operations - \$20,562

Electoral Area B (Burns Lake Rural)

- Regional Transit Service – Operations - \$2,400

Electoral Area C (Fort St. James Rural)

- Fort St. James Music Makers – Insurance and Utilities
 - \$5,000

- Fort St. James Curling Club – Hydro - \$3,598

Electoral Area E (Francois/Ootsa Lake Rural)

- Regional Transit Service – Operations - \$2,512

Electoral Area F (Vanderhoof Rural)

- Regional Transit Service – Operations - \$9,097

Electoral Area G (Houston/Granisle Rural)

- Village of Granisle – Solar panels for rural connectivity tower
 - \$3,288

- Granisle Power Boat Club – Insurance and Hydro - \$3,064."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

ADMINISTRATION REPORTS (CONT'D)

20th Annual BC Natural
 Resources Forum
 -January 17-19, 2023, Prince
 George, B.C.

Moved by Director Greenaway
 Seconded by Director Storey

2022-12-12

"That the Board authorize the attendance of the Chair and any Rural Directors wishing to attend the 20th Annual BC Natural Resources Forum in Prince George, B.C on January 17-19, 2023."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Gowan Road Street Lighting
 Service Establishment Bylaw
 No. 1983, 2022

Moved by Director Riis-Christianson
 Seconded by Director Wiebe

2022-12-13

"That Gowan Road Street Lighting Service Establishment Bylaw No. 1983, 2022 be adopted this 13th day of October, 2022."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Electoral Area A Recreation
 Contribution Service
 Establishment Bylaw
 No. 1976, 2022

Moved by Director Fisher
 Seconded by Director Atrill

2022-12-14

"That Electoral Area A Recreation Contribution Service Establishment Bylaw No. 1976, 2022 be adopted this 13th day of October, 2022."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Electoral Area B and E
 Recreation Contribution
 Service Establishment Bylaw
 No. 1977, 2022

Moved by Director Riis-Christianson
 Seconded by Director Lambert

2022-12-15

"That Electoral Areas B and E Recreation Contribution Service Establishment Bylaw No. 1977, 2022 be adopted this 13th day of October, 2022."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

ADMINISTRATION REPORTS (CONT'D)

Electoral Area C Recreation Moved by Director Greenaway
Contribution Service Seconded by Director Motion
Establishment Bylaw
No. 1978, 2022

2022-12-16 "That Electoral Area C Recreation Contribution Service
 Establishment Bylaw No. 1978, 2022 be adopted this 13th day
 of October, 2022."

(All/Directors/Majority) CARRIED UNANIMOUSLY

Electoral Area G Recreation Moved by Director Newell
Contribution Service Seconded by Director McGuire
Establishment Bylaw
No. 1979, 2022

2022-12-17 "That Electoral Area G Recreation Contribution Service
 Establishment Bylaw No. 1979, 2022 be adopted this 13th day
 of October, 2022."

(All/Directors/Majority) CARRIED UNANIMOUSLY

Policy Revisions Moved by Director Motion
 Seconded by Director Brienen

2022-12-18 "That the Board approve the removal of references to the
 Executive Committee in its existing policies."

(All/Directors/Majority) CARRIED UNANIMOUSLY

Director Riis- Christianson removed himself from the meeting at 2:56 p.m. due to a conflict
 of interest regarding being employed by the Lakes District Museum Society.

Lakes District Arts and Culture Moved by Director Atrill
Fund Request – Lakes Seconded by Director Lambert
District Museum Society

2022-12-19 "That the Lakes District Museum Society be given \$10,000 in
 Lakes District Arts and Culture Fund monies for a Search for
 Burns Lake's Centennial Artist project."

(All/Directors/Majority) CARRIED UNANIMOUSLY

Director Riis-Christianson returned at 2:57 p.m.

ADMINISTRATION REPORTS (CONT'D)

Canada Community - Building Fund BC – Area F (Vanderhoof Rural) and Area D (Fraser Lake Rural) – Cluculz Lake Fire Hall Truck Acquisition Moved by Director Petersen
 Seconded by Director Parker

2022-12-20

1) “That the Board authorize contributing up to \$50,500 of Electoral Area F (Vanderhoof Rural) and up to \$300,000 of Electoral Area D (Fraser Lake Rural) Canada Community-Building Fund BC allocation monies to a Fire Hall Infrastructure Project, and further,

(Participants/Weighted/Majority) CARRIED UNANIMOUSLY

2) That the Board authorize the withdrawal of up to \$350,500 from the Federal Gas Tax Reserve Fund.”

(All/Directors/Majority) CARRIED UNANIMOUSLY

Canada Community - Building Fund BC – Area F (Vanderhoof Rural) – Somerset Estates Sewer Capital Reserve Contribution Moved by Director Petersen
 Seconded by Director Greenaway

2022-12-21

1) “That the Board authorize contributing up to \$120,000 of Electoral Area F (Vanderhoof Rural) Canada Community-Building Fund BC allocation monies to a Wastewater Infrastructure Project, and further,

(Participants/Weighted/Majority) CARRIED UNANIMOUSLY

2) That the Board authorize the withdrawal of up to \$120,000 from the Federal Gas Tax Reserve Fund.”

(All/Directors/Majority) CARRIED UNANIMOUSLY

ADMINISTRATION REPORTS (CONT'D)

Community Emergency Preparedness Fund -Volunteer and Composite Fire Department Training & Equipment Grant Moved by Director Petersen
 Seconded by Director Lambert

2022-12-22

"That the Board supports the application to the Community Emergency Preparedness Fund – Volunteer and Composite Fire Department Training & Equipment Grant (CEPF-VCFDTE) to provide specialized training courses and essential equipment for the four rural departments and provide overall grant management for the project."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Bulkley River Freshet After -Action Report Moved by Director Atrill
 Seconded by Director Lambert

2022-12-23

"That the Board receive the Emergency Program Coordinator's Bulkley River Freshet After-Action Report memorandum."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Department Quarterly Reports – 3rd Quarter Moved by Director Lambert
 Seconded by Director Atrill

2022-12-24

"That the Board receive the Director of Corporate Services' Department Quarterly Reports – 3rd Quarter memorandum."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Growing Opportunities Newsletter and Podcast Update Moved by Director Parker
 Seconded by Director Lambert

2022-12-25

"That the Board receive the Agriculture Coordinators (East and West) Growing Opportunities Newsletter and Podcast Update memorandum."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

ADMINISTRATION CORRESPONDENCE

Ministry of Forests – RDBN Support for Construction of the Anahim Connector Emergency Egress Route -Ulkatcho First Nation Moved by Director Atrill
 Seconded by Director Lambert

2022-12-26

“That the Board receive the correspondence from the Ministry of Forests regarding RDBN Support for Construction of the Anahim Connector Emergency Egress Route – Ulkatcho First Nation.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

PRESENTATION TO OUT GOING DIRECTORS

Chair Thiessen presented plaques to Directors Fisher, Greenaway and Petersen. Director Petersen presented a plaque to Chair Thiessen.

VERBAL REPORTS AND COMMITTEE CHAIR REPORTS

Village of Granisle - Update

Director McGuire provided an update regarding:

- Village of Granisle acquiring the mall in the community through a tax sale in 2021
- Meeting at UBCM with Minister Farnworth
 - Village of Granisle requested to have RCMP stationed and living in the community
- Author Caroll Simpson is returning to Granisle to promote her book Alone in the Great Unknown. The story is about her time managing a lodge near Granisle.

Electoral Area B (Burns Lake Rural) - Update

Director Riis-Christianson spoke of:

- Attended the BC Cattlemen’s Open House in Burns Lake
 - Director Parker was recognized for the work he has done with the RDBN Rural/Agriculture Committee
 - Noted the demographic of the average age of farmers being over 50 years of age
 - Good meeting.
- Attended the Burns Lake TV Rebroadcasting Society meeting
 - Average age of volunteers over 60 years
 - Impacts to societies with aging membership

VERBAL REPORTS AND COMMITTEE CHAIR REPORTS (CONT'D)

Electoral Area E (Francois/
 Ootsa Lake Rural) - Update

Director Lambert provided the following update:
 - Canada Post Office on the Southside
 - Future project – helipad
 - Commented about the items that are important to residents and the community and working to support the greater community

Electoral Area D (Fraser
 Lake Rural) – Update

Director Parker spoke of the amenities in the region and attending an event at the Rocky Hills Ranch in Fort Fraser and the incredible amenities, lessons and camps that are provided at the Ranch.

District of Houston-Update

Director Brien spoke of:
 - Loss of Gitdumden Hereditary Chief Dini'ze Likhdiye (Russell Tiljoe). He was highly respected, and it will be a great loss for the community
 - Director Newell spoke of reconciliation and Director Brien's supportive role.

Town of Smithers – Update

Director Atrill mentioned the following:
 - Bulkley Valley Museum Annual Cemetery Walk – October 15 and 16
 - Honoured Director Fisher and his legacy work in Electoral Area A (Smithers Rural).

Village of Fraser Lake – Update

Director Storey provided the following update:
 - National Truth and Reconciliation Day.

Chair's Update

Chair Thiessen spoke of the following:
 - Attending National Truth and Reconciliation Day at Lejac
 - Dr. Nathan Young, Economist originally from Vanderhoof
 - Board accolades, leadership and passion for the region.

The Regional Board recognized the dedication, drive and passion of their colleagues as elected officials and the relationships that were built. They expressed appreciation for their communities, the region and RDBN staff.

Receipt of Verbal
 Reports

Moved by Director Storey
 Seconded by Director Atrill

2022-12-27

"That the verbal reports of the various Board of Directors be received."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

IN-CAMERA MOTION

Moved by Director Storey
Seconded by Director Newell

2022-12-28

In accordance with Section 90 of the *Community Charter*, it is the opinion of the Board of Directors that matters pertaining to Sections 90(1)(c) labour relations or other employee relations and Section 90(2)(b) the consideration of information received and held in confidence relating to negotiations between the municipality and a provincial government or the federal government or both, or between a provincial government or the federal government or both and a third party (Cycle 16 Trail), may/must be closed to the public therefore exercise their option of excluding the public for this meeting.

(All/Directors/Majority)

CARRIED UNANIMOUSLY

ADJOURNMENT

Moved by Director Storey
Seconded by Director Newell

2022-12-29

"That the meeting be adjourned at 3:50 p.m."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Gerry Thiessen, Chair

Wendy Wainwright, Deputy Director of Corporate Services

REGIONAL DISTRICT OF BULKLEY-NECHAKORURAL/AGRICULTURE COMMITTEE MEETINGThursday, October 13, 2022

PRESENT:

Chair	Mark Parker
Directors	Mark Fisher Tom Greenaway Clint Lambert – arrived at 9:18 a.m. Chris Newell Jerry Petersen Michael Riis-Christianson Gerry Thiessen
Staff	Curtis Helgesen, Chief Administrative Officer Cheryl Anderson, Director of Corporate Services Nellie Davis, Regional Manager of Economic Development John Illes, Chief Financial Officer Michelle Roberge, Agriculture Coordinator, East Wendy Wainwright, Deputy Director of Corporate Services
Others	Linda McGuire, Village of Granisle Bob Motion, District of Fort St. James

CALL TO ORDER

Chair Parker called the meeting to order at 9:15 a.m.

AGENDA

Moved by Director Riis-Christianson
Seconded by Director Greenaway

RDC.2022-9-1

“That the Rural/Agriculture Committee Agenda for October 13, 2022 be approved.”

(All/Directors/Majority)

CARRIED UNANIMOUSLYMINUTES

Rural/Agriculture Committee
Meeting Minutes
-September 8, 2022

Moved by Director Petersen
Seconded by Director Fisher

RDC.2022-9-2

“That the minutes of the Rural/Agriculture Committee meeting of September 8, 2022 be approved.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

AGRICULTURE REPORTS

Food and Agriculture Plan -Implementation Update

Moved by Director Riis-Christianson
 Seconded by Director Fisher

RDC.2022-9-3

"That the Committee receive the Manager of Regional Economic Development's Food and Agriculture Plan Implementation Update memorandum."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Pollinator Assessment and Agriculture Crop/Climate Analysis for the Bulkley-Nechako and Fraser-Fort George Regions of BC

Moved by Director Fisher
 Seconded by Director Greenaway

RDC.2022-9-4

"That the Committee receive the Agriculture Coordinator's (West) Pollinator Assessment and Agriculture Crop/Climate Analysis for the Bulkley-Nechako and Fraser-Fort George Regions of BC memorandum."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

VERBAL REPORTS - Chair Parker

Veterinary Shortage

- Minister Anne Kang, Ministry of Advanced Education and Skills Training providing funding to secure 20 seats available at the Western College of Veterinary Medicine at the University of Saskatchewan
 - o Future funding not guaranteed
 - o Requires Provincial Treasury approval
 - o Working Group to continue advocacy to ensure continued funding
- Economic Impact Study to be completed end of February 2023.

BC Cattlemen's Meeting in Burns Lake

- Good turnout
- Topic of discussion - Lakes Resiliency
 - o Ministry of Forests decisions impact the agriculture sector
- Director Lambert's work in conducting s100 training
- Recognition for the work the RDBN is doing regarding veterinarian shortages.

RURAL REPORT

Final COVID Relief Funds Allocation

Moved by Director Riis-Christianson
 Seconded by Director Greenaway

RDC.2022-9-5

"That the Committee recommend that the Board approve the following final allocations for COVID-19 Relief Funds:

Electoral Area A (Smithers/Telkwa Rural)

- Regional Transit Service – Operations - \$20,562

Electoral Area B (Burns Lake Rural)

- Regional Transit Service – Operations - \$2,400

Electoral Area C (Fort St. James Rural)

- Fort St. James Music Makers – Insurance and Utilities - \$5,000
- Fort St. James Curling Club – Hydro - \$3,598

Electoral Area E (Francois/Ootsa Lake Rural)

- Regional Transit Service – Operations - \$2,512

Electoral Area F (Vanderhoof Rural)

- Regional Transit Service – Operations - \$9,097

Electoral Area G (Houston/Granisle Rural)

- Village of Granisle – Solar panels for rural connectivity tower - \$3,288
- Granisle Power Boat Club – Insurance and Hydro - \$3,064."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

NEW BUSINESS

Chair's Report

Chair Parker thanked the Rural/Agriculture Committee for the work that has been accomplished on key rural issues in the region. He commented that the RDBN is recognized for its work in agriculture and the RDBN Agriculture Coordinator Position.

IN-CAMERA MOTION

Moved by Director Greenaway
 Seconded by Director Lambert

RDC.2022-9-6

"In accordance with Section 90 of the Community Charter, it is the opinion of the Committee that matters pertaining to Sections 90(1)(k) negotiations and related discussions respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the committee, could reasonably be expected to harm the interests of the Regional District if they were held in public (legacy funding), may be closed to the public therefore exercise their option of excluding the public for this meeting."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

ADJOURNMENT

Moved by Director Newell
Seconded by Director Lambert

RDC.2022-9-7

"That the meeting be adjourned at 9:27 a.m."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Mark Parker, Chair

Wendy Wainwright, Deputy Director of
Corporate Services

REGIONAL DISTRICT OF BULKLEY-NECHAKOWASTE MANAGEMENT COMMITTEE MEETINGThursday, October 13, 2022

PRESENT: Chair Mark Fisher

Directors Gladys Atrill
Shane Brienen
Chris Newell
Jerry Petersen
Michael Riis-Christianson
Gerry Thiessen

Staff Curtis Helgesen, Chief Administrative Officer
Cheryl Anderson, Director of Corporate Services
John Illes, Chief Financial Officer
Janette Derksen, Waste Diversion Supervisor
Alex Eriksen, Director of Environmental Services
Wendy Wainwright, Deputy Director of Corporate Services

Others Mark Parker, Electoral Area D (Fraser Lake Rural)
Clint Lambert, Electoral Area E (Francosi/Ootsa Lake Rural)
- arrived at 5:09 p.m.

CALL TO ORDER

Chair Fisher called the meeting to order at 4:38 p.m.

AGENDAMoved by Director Atrill
Seconded by Director NewellWMC.2022-8-1

"That the Waste Management Committee Agenda for October 13, 2022 be approved."

(All/Directors/Majority)

CARRIED UNANIMOUSLYMINUTESWaste Management
Committee Meeting Minutes
September 8, 2022Moved by Director Atrill
Seconded by Director Riis-ChristiansonWMC.2022-8-2

"That the Minutes of the Waste Management Committee for September 8, 2022 be approved."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

COMMUNITY ADVOCACY

Coast Waste Management Association – Northern BC Solid Waste Working Group

Moved by Director Petersen
 Seconded by Director Atrill

WMC.2022-8-3

“That the Committee receive Chair Fisher and the Waste Diversion Supervisor’s report regarding Coast Waste Management Association – Northern BC Solid Waste Working Group.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Discussion took place regarding:

- Chair Fisher’s participation on the Northern BC Solid Waste Working Group and the transfer of information to the newly elected Board
- Staff participation on the working group and other groups such as BC Product Stewardship Council.

REGIONAL SOLID WASTE ADVISORY COMMITTEE (RSWAC) UPDATE

Verbal Update – Alex Eriksen, Director of Environmental Services

- Second meeting was held October 12, 2022
- Main discussion topic Solid Waste User Fee Implementation (Cost Recovery).

Chair Fisher encouraged the newly elected Board to include students and non-profit societies on the RSWAC.

POLICY REVIEW

Discussion

“2m³ Rule” Discussion on Future Strategy

Moved by Director Riis-Christianson
 Seconded by Director Atrill

WMC.2022-8-3

“That the Committee receive the Director of Environmental Services’ “2m³ Rule” Discussion on Future Strategy memorandum.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

The following was discussed:

- 2m³ Rule is practiced when there is a need to limit waste periodically
- Lack of signage at RDBN Transfer Stations
- Transfer Station tip floors becoming too full and patrons redirected to RDBN Landfills

POLICY REVIEW (CONT'D)

Discussion (Cont'd)

- Consistency is required in regard to the implementation of the 2m³ Rule
 - Enforcement
 - Incorporate full implementation of the 2m³ Rule when implementing the Solid Waste User Fee process
 - Solid Waste Management Facility Regulation and User Fee Bylaw No. 1764, 2016 and Regional District of Bulkley-Nechako Solid Waste Management Facility Regulation and User Fee Amendment Bylaw No. 1879, 2019
 - Best operational practices
 - Education and public awareness
 - Staff will bring forward a report.

DIVERSION & RECYCLING

Verbal Update - JanetteDerksen, Waste Diversion Supervisor - Diversion and Recycling Update

- Electronics recycling pilot project in Vanderhoof
- Discussions regarding hazardous waste diversion and recycling
 - o Bear spray
 - o Compressed containers
- Recycling depots in Houston and Fraser Lake in 2023
- Collaboration with neighbouring Regional Districts.

CORRESPONDENCE

District of Fort St. James
-Public Notices – Single Use
Plastics Regulation Bylaw
Adopted!

Moved by Director Atrill
 Seconded by Director Riis-Christianson

WMC.2022-8-4

"That the Committee receive the Correspondence from the District of Fort St. James regarding Single Use Plastics Regulation Bylaw Adopted!"

(All/Directors/Majority)

CARRIED UNANIMOUSLY

MISCELLANEOUS

None

OPERATIONS UPDATE

Verbal Update – Alex Eriksen, Director of Environmental Services

- Construction season is almost over
- Completing projects
- Knockholt Landfill operational with new expansion.

FUTURE MEETING TOPICS

- Fee Bylaw amendment
- Solid Waste User Fee Implementation – Quarterly Updates.

ADJOURNMENT

Moved by Director Brien
Seconded by Director Newell

WMC.2022-8-5

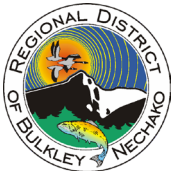
“That the meeting be adjourned at 5:25 p.m.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Mark Fisher, Chair

Wendy Wainwright, Deputy Director of
Corporate Services



Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board
From: Cameron Kral, Planning Technician
Date: November 17, 2022
Subject: Water Act Referral No. 7003011

RECOMMENDATION:

(all/directors/majority)

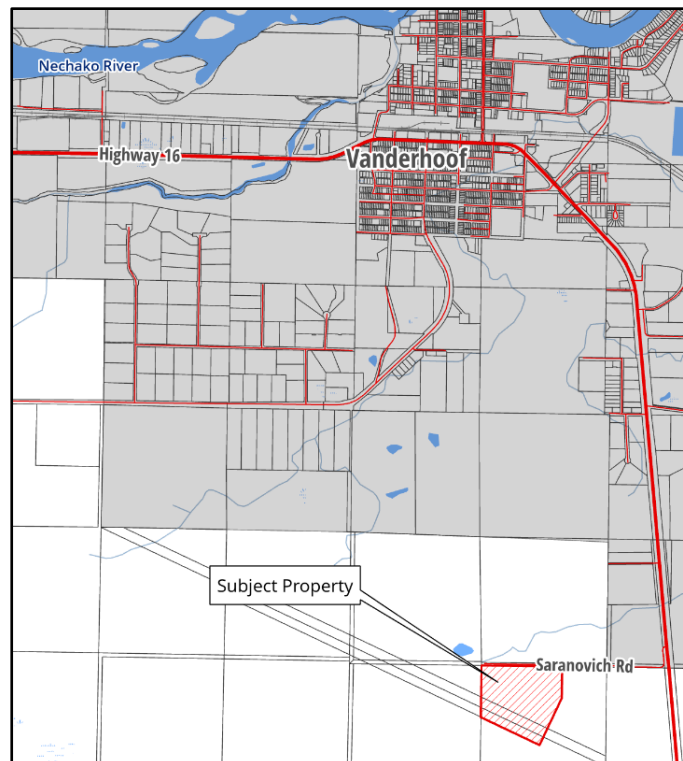
That the attached comment sheet be provided to the Province as the Regional District's comments on Water Act Referral No. 7003011.

BACKGROUND:

The application, by BC Hydro, is for a water approval for changes in and about a stream under the *Water Sustainability Act* to divert approximately 0.2 ha (0.49 ac) of an unnamed watercourse to develop approximately 4 ha (9.88 ac) of land for a capacitor station. The land is located off Saranovich Road, approximately 3.6 km south of the District of Vanderhoof and contains an existing BC Hydro right-of-way.

The capacitor station is being built to increase capacity along the Prince George to Terrace transmission line. Construction will involve clearing and grading approximately 4 ha of land, including infilling approximately 0.2 ha of an unnamed watercourse and digging a new channel south of the proposed site.

A biophysical report states the site has a low overall risk rating. The unnamed watercourse is non-fish bearing but flows into fish-bearing watercourses downstream. The works are planned to occur when the unnamed watercourse is not flowing. However, the report notes there is potential for some red,



blue and yellow listed nesting birds and a yellow listed amphibian to be in the project area (see [Biophysical Report](#)).

Joint applications for subdivision and non-farm use were approved by the Agricultural Land Commission (ALC) in 2014 and a notice of intent to remove soil and place fill was approved by the ALC in 2021. In 2014 the Regional District Board resolved that the applications be recommended to the ALC for approval and that BC Hydro be required to make a financial contribution to Community Futures Fraser-Fort George's project Beyond the Market, equal to the market value of the agricultural land removed from agricultural use. The financial contribution was not included as a condition of approval by the ALC for either application.

ATTACHMENTS:

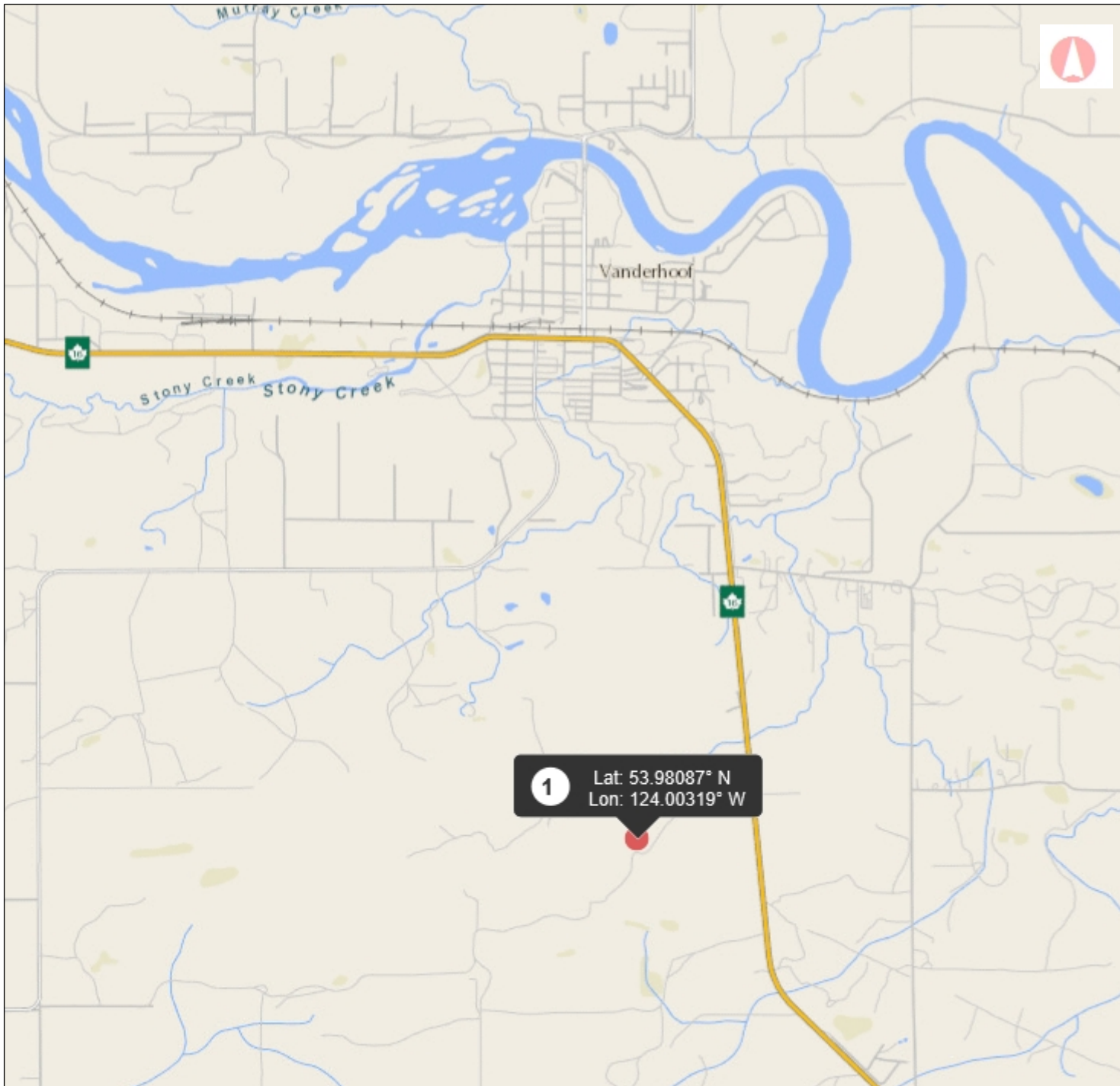
Comment Sheet

Applicant Submission

[Applicant Biophysical Report](#) (Link)

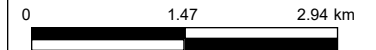


Electoral Area:	Electoral Area F (Vanderhoof Rural)
Applicant:	BC Hydro
Existing Land Use:	Forest and pasture / unattended utility
Zoning:	Agricultural (Ag1)
OCP Designation:	Agriculture (AG)
Proposed Use Comply with Zoning:	Yes
If not, why?	N/A
Agricultural Land Reserve:	Yes
Access:	Saranovich Road
Building Inspection:	No
Fire Protection:	Vanderhoof Rural Fire Protection Area
Other comments:	Unattended utilities are permitted in all zones



iMapBC Mapping

Legend



1: 72,224

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Datum: NAD83
 Projection: WGS_1984_Web_Mercator_Auxiliary_Sphere

Key Map of British Columbia





iMapBC Mapping

Legend

Groundwater Wells - All

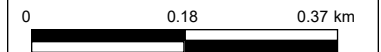
ARTESIAN_IND

- Reported Artesian Well
- Well

Basemap - FWA - Stream N

EDGE_TYPE

- Stream - Main Flow
- Stream - Secondary Flow
- Wetland - Main Flow
- Wetland - Secondary Flow
- Lake Skeleton - Main Flow
- Lake Skeleton - Secondary Flow
- Lake Arm Skeleton - Secondary
- River Skeleton - Main Flow



1: 9,028

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Datum: NAD83

Projection: WGS_1984_Web_Mercator_Auxiliary_Sphere

Key Map of British Columbia





Change Approval and Notification (Changes In and About a Stream)

Tracking Number: 100399533

Applicant Information

If approved, will the authorization be issued to an Individual or Company/Organization?
 What is your relationship to the company/organization?

Company/Organization

Consultant

APPLICANT COMPANY/ORGANIZATION CONTACT INFORMATION

Have you considered using a BCeID?

A BCeID allows you to save your application at any time and return later to complete it or check its status. It only takes a few minutes to sign up for a free BCeID which can also be used for many other government services.

To sign up for a BCeID click on 'Save Application' on the bottom of this page and then click 'Register'. You will return to this application once the sign up has been completed.

Name: BC Hydro
 Doing Business As:
 Phone:
 Fax:
 Email:
 BC Incorporation Number:
 Extra Provincial Inc. No:
 Society Number: Pat Craig
 GST Registration Number: - redacted -
 Contact Name:
 Mailing Address:

REFERRAL / PUBLIC COMMENT CONTACT INFORMATION

Company / Organization: Triton Environmental Consultants Ltd.
 Contact Name:
 Contact Address:
 Contact Phone:
 Contact Email:

CONSULTANT INFORMATION

Please enter the contact information of the Individual/Organization who is acting on behalf of the applicant.

Are you an Individual or Company/Organization? Company/Organization

Name: Triton Environmental Consultants Ltd.
 Doing Business As:
 Phone:
 Fax:
 Email:
 BC Incorporation Number:
 Extra Provincial Inc. No:
 Society Number:
 GST Registration Number:
 Contact Name: Jordan Pawluk
 Mailing Address:
 Letter(s) Attached:

ELIGIBILITY

Please answer the following questions related to your Change Approval/Notification.

Question**Answer****Warning**

Is this application to support oil and gas activity that is being authorized by the Oil and Gas Commission?

No

TECHNICAL INFORMATION**GOVERNMENT AND FIRST NATION FEE EXEMPTION REQUEST**

Do you belong to, are you applying on behalf of, or are you:

- A provincial government ministry
- The Government of Canada
- A First Nation for water use on reserve land
- A person applying to use water on Treaty Lands
- A Nisga'a citizen
- An entity applying to use water from the Nisga'a Water Reservation?

No

APPLICATION BY GOVERNMENT

Please indicate if you are someone who works in the government OR you are working on behalf of the government.

Are you, or are you applying on behalf of, a government entity?

No

TYPE OF WORKS

Please select the type of Notifications/Approvals you want to apply for as part of this application.

Please select the type of works to be undertaken:

Notification

- Road Crossing Culvert - Construction / Maintenance / Removal
- Clear Span Bridge - Construction / Maintenance / Removal
- Pipeline Crossing – Construction / Maintenance
- Dry Hydrant – Construction / Maintenance
- Pier, Wharf, (including docks) – Construction / Maintenance / Removal
- Cutting of annual vegetation in a stream channel
- Dike or Erosion Protection Works - Repair / Maintenance
- Storm Sewer Outfalls – Construction / Maintenance
- Control of Eurasian Watermilfoil or other invasive aquatic vegetation
- Ice Bridge / Winter Ford or Snowfill - Construction / Maintenance
- Maintenance of minor and routine nature by a public utility
- Removal of a beaver dam (as authorized under the Wildlife Act)
- Construction of a temporary ford
- Construction of a temporary diversion around a worksite

Approval:

- Bank Erosion Protection
- Bridge (other than clear span) - Construction / Maintenance / Removal
- Stream Diversion
- Large Debris Removal by machine - Plan required
- Gravel removal
- Other

Has a DMA Approval under the *Dike Maintenance Act* been submitted for this work?

No

Please note that the ultimate decision whether this constitutes a Notification or a Change Approval lies with the Province of British Columbia. NOTE: Answer the question below as No. The Dike Maintenance Act (DMA) Approval application is currently transitioning to this form but is not yet been fully implemented. This question will be updated once the transition is complete.

SITES

Click on the Add Sites button to add one or more sites.

SITE

Location ID:

CAP1 Site

STREAM

Name of the Stream:

Unnamed Watercourse

Source Flows Into:

Martens Creek

PROPOSED WORKS

Detailed Description of Works:

BC Hydro is proposing to install capacitor stations to increase the electrical capacity of the current transmission line from Prince George to Terrace, BC along the highway 16 corridor. One of the proposed capacitor stations, herein referred to as the CAP1 site, is located within the asserted traditional territory of Saik'uz First Nation, approximately 3.6 km south of Vanderhoof, BC and south of Saranovich Road. The CAP1 site is situated amongst pastureland and previously disturbed, mixed, second growth forest. An unnamed S5 watercourse flows through the proposed CAP1 site and downstream of Saranovich Road, transitions to a non-classified drainage (NCD) towards Martens Creek. Desktop and field assessments were conducted for the CAP1 site, and the unnamed watercourse was determined to be non-fish bearing by a qualified environmental professional. See section 3.1 of the attached Biophysical Report for the TM0335 Prince George to Terrace Capacitors Project (WD Lewis and Associates Ltd. & Triton Environmental Consultants Ltd. 2022) for more information on this determination.

To construct the CAP1 station, an approximate 40,000 m² site footprint will be cleared, grubbed, infilled, and lifted to final design specifications. This includes infilling the section of the unnamed watercourse that runs through the CAP1 site (approximately 2000 m²). A new channel will be constructed to the south of the proposed CAP1 station for the unnamed watercourse to be realigned into. See the attached drawings for station and realignment channel design (BC Hydro 2022a; BC Hydro 2022b; BC Hydro 2022c). In addition, clearing will be required for access development to the CAP1 site from existing roads nearby. The work is planned to occur from June to August of 2024, when the unnamed watercourse at the CAP1 site is anticipated to be dry and/or not flowing to fish-bearing watercourses located downstream.

Footprint of Project:

40,000 m²

PROPOSED TIMING FOR WORKS

Instream Start Date:

Jun 3, 2024

Instream End Date:

Aug 9, 2024

Is the proposed timing within the approved regional timing window?

No

If works are proposed outside the listed windows the proponent must engage a qualified professional to assess species and habitats present and determine if

a site specific plan can be developed to ensure compliance with the Fisheries Act

Reason to do work outside of approved timing window:

The unnamed watercourse was determined to be non-fish bearing by a qualified environmental professional (WD Lewis and Associates Ltd. & Triton Environmental Consultants Ltd. 2022); thus, the reduced risk window does not apply to the watercourse. Works are planned to be completed when the unnamed watercourse is dry and/or not flowing to fish-bearing watercourses located downstream to avoid any potential impacts.

LOCATION OF WORKS

Provide a legal description of the land(s) where works are proposed:

Legal Description: That part of the northeast ¼ of section 28 township 2 Range 4 Coast District shown on Plan EPP41106

**Geographic Coords of Works:
Photo of Works Location:**

PID: 029-557-445
53.9808720, -124.0031930

LAND OWNERSHIP AT THE WORKS

Land Ownership:

- Applicant owns land
- Land is Crown Land but applicant has tenure
- Land is Crown Land but tenured to Ministry of Transportation
- A third Party owns the land but the applicant has lease or tenure
- A third Party owns the land but applicant has written consent
- Land is Crown Land but the applicant does not have a tenure

CONTACTS

If you are not carrying out the work, indicate contractor/company's name, professional affiliation, mailing address, postal code and telephone numbers. If a different company is designing and supervising the work, please include this information as well

Contact Info

Type of Contact

Name: Jordan Pawluk
Phone:
Daytime Phone:
Fax:
Email:
Mailing Address:

Other

Name:
Phone:
Daytime Phone:
Fax:
Email:
Mailing Address:

Design and Supervision

Cert:

LOCATION INFORMATION

LAND DETAILS

DRAWINGS

A Drawing to Scale is required that meets the Application Drawing Standards. Choose one of the options below to submit the required map/drawing.

Additionally, it is recommended that you provide a topographical map showing the general location of the property where the water is proposed to be used and the works constructed in relation to nearby communities, highways, railways and other water sources.

(this additional map will not be necessary if your Drawing to Scale is provided using the Geomark Service or a spatial file such as .KML or .KMZ)

I have map(s) saved to my computer and wish to provide these with my application

MAP FILES

Do you have a PDF or image file of a drawn map? You can upload it here.

Description	Filename
CAP 1 Site Location (BC Hydro 2022b)	CAP1-E05-00501 general layo...
CAP 1 Site Location - Property Boundary (BC Hydro 2022c)	CAP 1 802-S11-00010.pdf
CAP 1 Site Preparation Plan (BC Hydro 2022a)	CAP1C05-Sht 1-5_R0A.pdf

ATTACHED DOCUMENTS

Document Type	Description	Filename
Drawing to Scale	CAP 1 Site Location (BC Hydro 2022b)	CAP1-E05-00501 general layo...
Drawing to Scale	CAP 1 Site Location - Property Boundary (BC Hydro 2022c)	CAP 1 802-S11-00010.pdf
Drawing to Scale	CAP1 Site Preparation Plan (BC Hydro 2022a)	CAP1C05-Sht 1-5_R0A.pdf
Other	iophysical Report (WD Lewis and Associates Ltd. & Triton Environmental Consultants Ltd. 2022)	BC Hydro_TM0335 Biophysical...

PRIVACY DECLARATION

PRIVACY NOTE FOR THE COLLECTION, USE AND DISCLOSURE OF PERSONAL INFORMATION

Personal information is collected by FrontCounter BC under the legal authority of section 26 (c) and 27 (1)(a)(i) of the Freedom of Information and Protection of Privacy Act (the Act).

The collection, use, and disclosure of personal information is subject to the provisions of the Act. The personal information collected by FrontCounter BC will be used to process your inquiry or application(s). It may also be shared when strictly necessary with partner agencies that are also subject to the provisions of the Act. The personal information supplied in the application package may be used for referrals or notifications as required. Personal information may be used by FrontCounter BC for survey purposes.

For more information regarding the collection, use, and/or disclosure of your personal information by FrontCounter BC, please contact FrontCounter BC at 1-877-855-3222 or at:

FrontCounter BC Program Director
 FrontCounter BC, Provincial Operation
 441 Columbia Street
 Kamloops, BC V2C 2T3

Check here to indicate that you have read and agree to the privacy declaration stated above.

IMPORTANT NOTICES

Please review the "Important Notices" below and then check the declaration at the bottom confirming that everything in this application is complete and accurate.

- I understand that the submission of this application does not provide authority under the Water Sustainability Act to construct works in and about a stream. I also understand that my application must be reviewed before a decision is made as to whether an approval may be granted and that, as part of that review, additional information may be requested of me.
- The application may be subject to further requirements under the federal Fisheries Act. Please refer to Fisheries and Oceans Canada Projects Near Water webpage (<http://www.dfo-mpo.gc.ca/pnw-ppe/index-eng.html>) for information on how to ensure your project complies with the Fisheries Act.

DECLARATION

By submitting this application form, I declare that the information contained on this form is complete and accurate.

APPLICATION AND ASSOCIATED FEES

Item	Amount	Taxes	Total	Outstanding Balance
Changes in and about a Stream Application Fee	\$250.00		\$250.00	\$0.00

OFFICE

Office to submit application to: Smithers

PROJECT INFORMATION

Is this application for an activity or project which requires more than one natural resource authorization from the Province of BC? No

OFFICE USE ONLY

Office Smithers	File Number	Project Number
	Disposition ID	Client Number



Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board
From: Alex Eriksen, Director of Environmental Services
Date: November 17, 2022
Subject: Trade-in of Two (2) Tractors

RECOMMENDATION:**(all/directors/majority)**

That the Board approve the trade-in of two (2) 2019 Kubota L4760 Tractors for a total of \$80,000.

BACKGROUND

In efforts to build continuity and capacity at the Vanderhoof and Smithers/Telkwa Transfer Stations, the tractors that have been used to operate the Recycling Depots since the spring of 2019 are being replaced with Skid steers. Although these tractors function for the Recycling Depots, they are not suited to other tasks at the sites. Having two skid steers permanently stationed at the two sites will allow site attendants to better fulfil their duties, work as a team, and provide temporary coverage of the entire site if one of the skid steers breaks down. Staff reprioritized \$100,000 from the 2022 capital budget to use for this purchase and trade-in.

PURCHASE OF TWO SKID STEERS

The RDBN received quotes for comparable skid steers from six (6) suppliers along with Trade-in values for two (2) 2019 Kubota L4760 Tractors.

Huber Equipment in Prince George provided the winning quote of \$82,000 each for two (2) SSV75P skid steers and offered the best trade-in value of \$40,000 for each of the Kubota L4760 tractors currently used at the Smithers/Telkwa and Vanderhoof Recycling Depots. The net total cost, including the trade-in revenue from the two tractors and taxes is \$91,000.

The purchase was approved by the CAO as per Board policy.

"DISPOSAL" OF EQUIPMENT

The current Tangible Capital Asset Accounting Policy (to be updated) has a section that requires board approval for the "disposal" of equipment that has reached the end of its useful life with varying value limits based on original purchase price and estimated disposal

value. The two 2019 tractors have not reached the end of their useful life and each were purchased for \$56,978 and have received a trade-in (disposal value) of \$40,000 each.

As the policy doesn't speak to this trade-in (end of useful life), staff recommend that the board approve the "disposal" of two L4760 Tractors for \$80,000 as part of the skid steer purchase.

ATTACHMENTS

None



Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board
From: Cheryl Anderson, Director of Corporate Services
Date: November 17, 2022
Subject: **RDBN 2023 Meeting Schedule**

RECOMMENDATION: **(all/directors/majority)**

That the Board ratify the 2023 RDBN meeting schedule as presented.

BACKGROUND

As per the RDBN Procedure Bylaw, at the Inaugural Meeting each year, the Board shall set the time, place and dates of the regular meetings of the Board and its Standing Committees for the coming year. A 2023 RDBN Board/Committee meeting schedule is attached for the Board's consideration. Following past practice, only one meeting has been scheduled for the months of July, August, and December.

ATTACHMENTS:

RDBN 2023 Meeting Schedule

RDBN 2023 Meeting Schedule

Calendar for year 2023 (Canada)



January

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

April

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

June

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

July

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

September

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

October

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

December

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

- | | | |
|--|--|--|
| <ul style="list-style-type: none"> Jan 1 • New Year's Day Jan 2 • 'New Year's Day' day off Jan 12 • Board/Committee Meetings Jan 17 • BC Natural Resources Forum Jan 18 • BC Natural Resources Forum Jan 19 • BC Natural Resources Forum Jan 23 • Minerals Roundup Jan 24 • Minerals Roundup Jan 25 • Minerals Roundup Jan 26 • Board/Committee Meetings Feb 7 • Electoral Area Directors Forum Feb 8 • Electoral Area Directors Forum Feb 9 • Board/Committee Meetings Feb 20 • Family Day (British Columbia) Feb 23 • Board/Committee Meetings Mar 9 • Board/Committee Meetings Mar 15 • Elected Officials Series Mar 16 • Elected Officials Series Mar 17 • Elected Officials Series Mar 23 • Board/Committee Meetings Mar 28 • Chair/CAO Forum Mar 28 • RDBN Business Forum Mar 29 • Chair/CAO Forum Mar 29 • RDBN Business Forum Apr 6 • Board/Committee Meetings Apr 7 • Good Friday | <ul style="list-style-type: none"> Apr 10 • Easter Monday (NT, NU, QC) Apr 20 • Board/Committee Meetings May 4 • Board/Committee Meetings May 9 • NCLGA Convention May 10 • NCLGA Convention May 11 • NCLGA Convention May 12 • NCLGA Convention May 18 • Board/Committee Meetings May 22 • Victoria Day (Many regions) May 25 • FCM Conference May 26 • FCM Conference May 27 • FCM Conference May 28 • FCM Conference May 31 • Minerals North Jun 1 • Minerals North Jun 2 • Minerals North Jun 8 • Board/Committee Meetings Jun 22 • Board/Committee Meetings Jun 30 • Closed in lieu of Stat Jul 1 • Canada Day Jul 13 • Board/Committee Meetings Aug 7 • British Columbia Day (British Columbia) Aug 10 • Board/Committee Meetings Sep 4 • Labour Day Sep 7 • Board/Committee Meetings | <ul style="list-style-type: none"> Sep 18 • UBCM Conference Sep 19 • UBCM Conference Sep 20 • UBCM Conference Sep 21 • UBCM Conference Sep 22 • UBCM Conference Sep 28 • Board/Committee Meetings Sep 29 • Closed in lieu of Stat Sep 30 • National Day for Truth and Reconciliation Sep 30 • National Day for Truth and Reconciliation Oct 9 • Thanksgiving Day (Many regions) Oct 12 • Board/Committee Meetings Oct 26 • Board/Committee Meetings Nov 9 • Board/Committee Meetings Nov 10 • Closed in lieu of Stat Nov 11 • Remembrance Day (Many regions) Nov 23 • Board/Committee Meetings Dec 14 • Board/Committee Meetings Dec 25 • Christmas Day Dec 26 • Boxing Day (Many regions) Dec 27 • Closed Dec 28 • Closed Dec 29 • Closed |
|--|--|--|



Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board
From: Cheryl Anderson, Director of Corporate Services
Date: November 17, 2022
Subject: **North Central Local Government Association (NCLGA) – Appointment of Regional Representative and Alternate Representative**

RECOMMENDATION: **(all/directors/majority)**

That the Board appoint Director _____ as its regional representative to the NCLGA Executive for 2022/23.

That the Board appoint Director _____ as the alternate representative to the NCLGA Executive for 2022/23.

BACKGROUND

As a result of the recent local government elections, the RDBN does not currently have a regional representative on the NCLGA Executive (formerly Director Funk). Director Newell served as the alternative representative.

NCLGA is requesting an updated letter of appointment.

ATTACHMENTS:

NCLGA Letter



October 28, 2022

Curtis Helgesen
Chief Administrative Officer
Bulkley-Nechako Regional District
curtis.helgesen@rdbn.bc.ca
Submitted Electronically

RE: NCLGA Regional Representative Board Appointment

Dear Curtis,

I am writing to inform you that a vacancy exists on the NCLGA Board from your organization and to request an updated letter of appointment, identifying the primary and alternate representatives, be submitted as soon as possible, to support appointee participation at the January 2023 meeting (virtual) of the NCLGA Board of Directors.

Sincerely,

Terry Robert
Executive Director

Attachment:

1. Terms of Reference for Regional Representative Positions on the North Central Local Government Association Board of Directors



Attachment - Terms of Reference for Regional Representative Positions on the North Central Local Government Association Board of Directors

Under the NCLGA bylaws, Regional Representatives shall be **appointed** by their respective regional district or regional municipality. As of 2021, NCLGA requests a primary and alternate representative for each regional district or regional municipality. If the primary representative is unavailable to attend an NCLGA Board meeting, the alternate representative will participate.

General responsibilities for all Board positions:

- Board members are expected to consider the concerns of the entire NCLGA area when participating at the NCLGA table or representing the NCLGA at events and workshops.
- All Board members will be expected to attend four meetings throughout the year. Meetings are held either in person in Prince George or virtually. Each Board member will confirm attendance or express regrets for all scheduled meetings.
- Each Board member will sit on at least one optional NCLGA committee – Finance, Governance, Health Care, Solid Waste Management, Reconciliation or AGM. The Resolutions Committee and Planning & Priorities Committee are Committees of the Whole. Most committee meetings will be held by phone, online, or in person in conjunction with a quarterly board meeting. However, the Health Care Committee meets monthly, and the AGM Committee meets monthly or bi-monthly in the months leading up to NCLGA's AGM & Convention.
- Board members will be aware of and follow NCLGA policies and bylaws.
- Board members will be required to use email and the internet for internal board communications.

In addition to the general requirements listed above, specific responsibilities Regional Representatives:

- Provide a conduit between members (municipal councils and regional district boards) and the NCLGA Board by reporting out to members within their region and bringing the concerns and perspectives of these members to their Regional District or Regional Municipality Board table and the NCLGA Board table.
- With the approval of the President, may be asked to speak on behalf of the association to the members, media, public, or other levels of government.



Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board
From: Cameron Hart, Economic Development Assistant
Date: November 17, 2022
Subject: **Northern Development Initiative Trust
Business Façade Improvement Program Application**

RECOMMENDATION: **(all/directors/majority)**

That the Board supports the application to Northern Development Initiative Trust (NDIT) for a grant of up to \$10,000 for the Business Façade Improvement Program from the Prince George and Northwest Regional Accounts.

That the Board agrees to enter into a contract with NDIT, should the funding be approved, and provide overall grant management for the project.

BACKGROUND

As in previous years, the RDBN is submitting a funding application to Northern Development Initiative Trust's Building Façade Improvement Program. This program provides grants to commercially-zoned businesses in RDBN Electoral Areas to make visual improvements to their storefronts. A resolution from the Board is necessary to make the application.

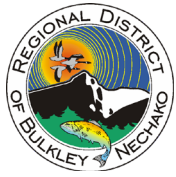
The Business Façade Improvement Program has been offered in the RDBN for four years and promotes economic development by encouraging private sector investment in façade improvements. The business owner provides 50% of their own funding, and the NDIT grant provides the remaining 50% up to a maximum of \$5,000 for each façade. The grants are awarded to eligible applicants on a first-come, first-served basis. The awarding and administration of the grant funding is the responsibility of the RDBN.

Staff are recommending an application for up to \$10,000 for 2023.

Staff have updated the Business Façade Improvement Guidelines, which will give direction to local business owners on the eligibility criteria for the program.

ATTACHMENTS:

2023 Draft RDBN Business Façade Improvement Program Application Guidelines



Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board
From: Deborah Jones-Middleton, Director of Protective Services
Date: November 17, 2022
Subject: **Town of Smithers Request for Support for the CEPF – Disaster Risk Reduction Climate Adaptation Grant Fund Application**

RECOMMENDATION: **(all/directors/majority)**

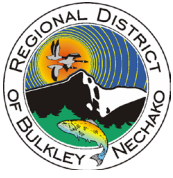
That the Board approve the Town of Smithers to apply for, receive, and manage grant funding from the Community Emergency Preparedness Fund Disaster Risk Reduction-Climate Adaptation Grant on behalf of the Regional District for the Airport South Slope Land Use Planning and Monitoring with Equipment project.

BACKGROUND

The Board approved collaboration and a letter of support for the Town of Smithers for this project in September. Due to the specific requirements of the grant program, alternate wording of the resolution is required and has been included above.

The Town of Smithers, RDBN, and others rely on the Bulkley River and the Smithers Regional Airport lands which intersect at the riverbank that is eroding, increasing the possibility of a steep hillside above the river collapsing. The collapse of the hill would impact the river's flow, fish, and the south end of the airport's runway. The Town of Smithers would like the RDBN to participate in a joint application which would allow maximum funding of \$300,000 for Airport South Slope Land Use Planning and Monitoring with Equipment.

Attachment: September 8, 2022 Town of Smithers Request for Support for the Community Emergency Preparedness Fund Disaster Risk Reduction - Climate Adaptation Grant Fund Application memorandum



Regional District of Bulkley-Nechako Committee of the Whole

To: Chair and Committee
From: Deborah Jones-Middleton, Director of Protective Services
Date: September 8, 2022
Subject: **Town of Smithers Request for Support for the Community Emergency Preparedness Fund Disaster Risk Reduction - Climate Adaptation Grant Fund Application**

RECOMMENDATION: **(all/directors/majority)**

That the Committee of the Whole recommend to the RDBN Board that the RDBN collaborate with the Town of Smithers on two joint applications to the Community Emergency Preparedness Fund Disaster Risk Reduction - Climate Adaptation Grant Fund for Category 2: Non-structural, and Category 3: Structural.

Further that the Committee of the Whole recommend that the RDBN Board submit a letter of support on behalf of the application.

BACKGROUND

The Town of Smithers (TOS) is requesting that the RDBN collaborate on two joint applications to the Community Emergency Preparedness Fund Disaster Risk Reduction - Climate Adaptation Grant Fund due September 30, 2022.

Category 2, \$150,000 limit per local authority – Non-structural activities (land use planning, community education, purchase of eligible equipment).

The TOS, RDBN, and others rely on the Bulkley River and the Smithers Regional Airport lands which intersect at the riverbank that is eroding, increasing the possibility of a steep hillside above the river collapsing. The collapse of the hill would impact the river's flow, fish, and the south end of the airport's runway. The TOS would like the RDBN to participate in a joint application which would allow maximum funding of \$300,000 for Airport South Slope Land Use Planning and Monitoring with Equipment.

3. Category 3, \$2 million limit – Small scale structural activities (includes public/ natural infrastructure that prevents, mitigates, or protects against natural hazards and climate related disasters).

The TOS and RDBN Electoral Area A experience high water and flooding events on the Bulkley River. The riverbanks at 3 bends have been eroded. Unless structural flood protection works are installed, the risk of loss of roads, infrastructure, and improvements is increasing (E.g.: Rosenthal Road/ Dohler Flats, Ebenezer Flats). The TOS completed planning and detailed design work in early 2022 at a cost of \$123,000. This project is ready for construction during an August 15th – December 15th seasonal window. Permitting is required from Federal and Provincial ministries and the permitting process is normally completed within 6 weeks.

Staff have reviewed the Northwest Hydraulic Consultants Ltd. Bulkley River Erosion Sites Hydrotechnical Assessment and Design Report and would highlight the fact that erosion works on the south bank of the Bulkley River may impact the northern bank, however, the erosion on the south bank is an important mitigation project that will alleviate the erosion on the south bank.

Even with the risk of impacts to the north bank staff believe this project needs to be addressed to save Rosenthal Road which is the only access for RDBN residents on Rosenthal Road and Dohler Flats.

The TOS would like the RDBN to participate in a joint application for \$1,830,600 or 60% of the proposed \$3,051,000 project for Bulkley Riverbank Erosion Protection Construction Project

The TOS has also applied to Canada (Disaster Mitigation Fund/ “DMF”) on November 15, 2021, for 40% of the project’s funding or \$1,220,400. No decision has been received from Canada on the DMF application. If Smithers is successful with both grant applications (Canada DMF and UBCM) the project would be funded 40% Canada and 60% BC. This combination of grant funding is understood to be onside with both Canada and UBCM requirements.

If Smithers is successful with only one of the two grant applications (Canada DMF or UBCM) for this Category 3 project, then it will use the cost sharing funds already committed to the project in its Financial Plan 2022-2026 Bylaw.

ATTACHMENTS

[Northwest Hydraulic Consultants Ltd. Bulkley River Erosion Sites Hydrotechnical Assessment and Design Report](#)



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Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board
From: Jason Blackwell, Regional Fire Chief
Date: November 17, 2022
Subject: **Community Resiliency Investment Fund / FireSmart Program Application**

RECOMMENDATION: **(all/directors/majority)**

That the Board supports the application to the Community Resiliency Investment Fund (CRI) to continue funding the FireSmart Program within the RDBN.

Further that the RDBN provide overall grant management for the project.

BACKGROUND

The Union of BC Municipalities (UBCM) has opened the intake for applications for the CRI grant.

The Regional District is eligible to apply for a base of \$200,000 and an additional \$50,000 for each Electoral Area for eligible activities.

The application will include wages for FireSmart positions, rebates, education, training, and the development of a Community Wildfire Resiliency Plan (a requirement for any future applications)

Staff do not have a final cost for the program yet as we are still currently working on the application. A resolution from the Board is a requirement of the application.



Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board
From: Cheryl Anderson, Director of Corporate Services/Chief Election Officer
Date: November 17, 2022
Subject: **Official Election Results - 2022**

RECOMMENDATION: (all/directors/majority)

Receive.

BACKGROUND

Under Section 158(1) of the *Local Government Act*, the declaration of official election results must be submitted to the Board within 30 days.

Attached are the Official Election Results for the 2022 General Local Elections.

ATTACHMENTS:

1. Declaration of Official Election Results – Electoral Areas C and F
2. Determination of Election Results – Electoral Area C
3. Determination of Election Results – Electoral Area F
4. Declaration of Election by Acclamation – Electoral Areas A, B, D, E, G



Form No. 14-3
Multiple Positions
LGA s.146(2)(b)

REGIONAL DISTRICT OF BULKLEY-NECHAKO
DECLARATION OF OFFICIAL ELECTION RESULTS
GENERAL LOCAL ELECTION – 2022

I, Cheryl Anderson, Chief Election Officer, do hereby declare elected the following candidates, who received the highest number of valid votes for the office of:

Electoral Area C (Fort St. James Rural) Judy Greenaway

Electoral Area F (Vanderhoof Rural) Shirley Moon

Dated at Burns Lake, BC
this 18th day of October, 2022.

A handwritten signature in black ink, appearing to read "Cheryl Anderson", is written over a horizontal line.

Chief Election Officer



**REGIONAL DISTRICT OF BULKLEY-NECHAKO
DETERMINATION OF ELECTION RESULTS – ELECTORAL AREA C (FORT ST. JAMES RURAL)
GENERAL LOCAL ELECTION – 2022**

	GREENAWAY, JUDY	MALEY, MARGO
Advance Voting Opportunity: October 5, 2022 Fort St. James Community Centre	34	6
General Voting: October 15, 2022 Fort St. James Community Centre	102	45
TOTAL NUMBER OF VALID VOTES CAST	136	51

This determination of official election results was made by the Chief Election Officer on October 18, 2022 at 3:00 pm and is based on ballot accounts as amended or prepared by the Chief Election Officer.

Chief Election Officer

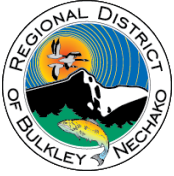


REGIONAL DISTRICT OF BULKLEY-NECHAKO
DETERMINATION OF ELECTION RESULTS – ELECTORAL AREA F (VANDERHOOF RURAL)
GENERAL LOCAL ELECTION – 2022

	ALDERLIESTEN, JOHN	JOHNSON, TIM	MOON, SHIRLEY
Advance Voting Opportunity: October 5, 2022 Seniors Friendship Center	20	46	56
General Voting: October 5, 2022/October 15, 2022 (combined under LGA s. 137) Cluculz Lake Community Hall	34	43	42
W.L. McLeod Elementary School: October 15, 2022	133	138	201
Braeside Community Hall: October 15, 2022	19	12	27
TOTAL NUMBER OF VALID VOTES CAST	206	239	326

This determination of official election results was made by the Chief Election Officer on October 18, 2022 at 3:00 pm and is based on ballot accounts as amended or prepared by the Chief Election Officer.

Chief Election Officer



REGIONAL DISTRICT OF BULKLEY-NECHAKO
DECLARATION OF ELECTION BY ACCLAMATION

I, Cheryl Anderson, Chief Election Officer for the Regional District of Bulkley-Nechako, do hereby declare, pursuant to section 98 of the *Local Government Act*, the following candidate(s) elected by acclamation:

Office of Director of Electoral Area A (Smithers/Telkwa Rural)

Stoney Stoltenberg

Office of Director of Electoral Area B (Burns Lake Rural)

Michael Riis-Christianson

Office of Director of Electoral Area D (Fraser Lake Rural)

Mark Parker

Office of Director of Electoral Area E (Francois/Ootsa Lake Rural)

Clint Lambert

Office of Director of Electoral Area G (Houston Rural)

Chris Newell

Office of Commissioner of the Fort Fraser Local Community Commission

Linda Cochran

Steve Cochran

Don Webster

Frederick Webster

Given under my hand at Burns Lake, British Columbia, this 19th day of September, 2022.

Cheryl Anderson

Chief Election Officer



Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board
From: John Illes, Chief Financial Officer
Date: November 17, 2022
Subject: Established Services that Provide Grants to Societies

RECOMMENDATION: (all/directors/majority)

Receipt

BACKGROUND

Through the establishment of service bylaws, the Regional District can provide grants to different societies that provide community services that the Board feels is of special benefit to the public.

Organizations that receive over \$10,000 per year must provide financial statements prepared by an accountant where the accountant verifies year end cash accounts. In addition, if the organization receives \$75,000 or over in any year it must provide financial statements that are professionally reviewed by an accountant. For those few organizations that receive \$250,000 and over each year, they must provide audited financial statements.

Annual Grant Amounts to the Societies

The annual grants are set by the Board in the annual Regional District budget process. Staff, working with the Directors involved, contact the societies every year to determine the annual grant request and information supporting the requested amount. The amount provided in the budget is discretionary and determined by the Directors whose jurisdictions are involved in the service.

Current Services

Organizations that receive funding over \$10,000 per year from the Regional District are listed below (this does not include funds that may be received directly by the organization from a municipality):

TV Rebroadcasting Societies:

Houston-Smithers	\$ 60,000
Burns Lake	\$ 32,500
Fraser Lake	\$ 83,750
Fort St. James	\$164,398

Libraries

Fraser Lake	\$ 37,683
Fort St. James	\$ 16,737
Burns Lake	\$260,000
Smithers	\$105,944 *Financial Statements are included in the Town's statements

Museums

Bulkley Valley	\$23,948
Burns Lake	\$53,078

Art Galleries

Smithers	\$10,794
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Fire Service Societies

Fort Fraser	\$19,600
Southside	\$27,600
Topley	\$32,944
Cluculz Lake	\$17,000

Others

Northern Society for Domestic Peace	\$36,973
provided to support Smithers area Victim Services	
Lakes District Airport Society	\$82,500
provided to support Burns Lake area Medivac and airport services	
the 2021 statements are not yet prepared so the 2020 statements are provided	
Bulkley Valley Aquatic Management Society	\$655,980
provided to support operational costs of the Bulkley Valley pool	

Attachments:

Financial Statements for:

Smithers-Houston TV Rebroadcasting Society
Burns Lake & District Rebroadcasting Society
Fraser Lake & District Rebroadcasting Society
Fort St. James T.V. Society
Fraser Lake Public Library Association
Fort St. James Public Library
Burns Lake Public Library Association
Bulkley Valley Historical & Museum Society
Lakes District Museum Society
Smithers Gallery Association
Fort Fraser Volunteer Fire Dept
Southside Volunteer Fire Department Society
Topley Fire Protection Society
Cluculz Lake Volunteer Fire Department
Northern Society For Domestic Peace
Lakes District Airport Society
Bulkley Valley Aquatic Centre Management Society

Houston-Smithers Rebroadcasting Society

Compiled Financial Information

December 31, 2021



CHARTERED PROFESSIONAL ACCOUNTANTS

COMPILATION ENGAGEMENT REPORT

October 3, 2022

To Management of Houston-Smithers Rebroadcasting Society

On the basis of information provided by management, we have compiled the balance sheet of Houston-Smithers Rebroadcasting Society as at December 31, 2021, the statement of income and retained earnings for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information.

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

Beswick Hildebrandt Lund

Beswick Hildebrandt Lund
Chartered Professional Accountants
 Prince George, British Columbia

Partners

- Allison Beswick CPA, CA
- Norm Hildebrandt CPA, CA
- Robin Lund CPA, CGA
- Dane Soares CPA
- Taylor Turkington CPA

● Denotes professional corporation

Beswick Hildebrandt Lund CPA
 556 North Nechako Road, Suite 10,
 Prince George BC, Canada V2K 1A1
 T: +1 250 564 2515, F: +1 250 562 8722

Houston-Smithers Rebroadcasting Society

STATEMENT OF OPERATIONS

For the year ended December 31, 2021

	<u>General Fund</u>	<u>Capital Fund</u>	<u>Total 2021</u>	<u>Total 2020</u>
REVENUE				
Regional District Bulkley-Nechako	\$ 60,000	\$ -	\$ 60,000	\$ 60,000
Rental Income	300	-	300	300
Interest Income	9	-	9	17
	<u>60,309</u>	<u>-</u>	<u>60,309</u>	<u>60,317</u>
EXPENSES				
Site rental	12,102	-	12,102	11,749
Casual Wages	9,853	-	9,853	11,906
Insurance, Licences and Fees	9,231	-	9,231	8,471
Utilities	6,392	-	6,392	6,243
Satellite Service	5,016	-	5,016	5,331
Accounting and legal	3,331	-	3,331	3,045
Repairs and Maintenance	2,152	-	2,152	1,130
Telephone	2,038	-	2,038	2,091
Materials and Supplies	1,730	-	1,730	2,109
Travel and Accomodation	1,666	-	1,666	1,775
Office	407	-	407	908
Sub-contractors	300	-	300	300
Bank Charges and Interest	225	-	225	162
Worksafe BC	31	-	31	24
Freight	29	-	29	258
Rent	-	-	-	145
Advertising and promotion	-	-	-	364
Amortization	-	2,623	2,623	2,178
	<u>54,503</u>	<u>2,623</u>	<u>57,126</u>	<u>58,189</u>
EXCESS REVENUE FOR THE YEAR	5,806	(2,623)	3,183	2,128
NET ASSETS AT BEGINNING OF THE YEAR	41,828	15,880	57,708	55,580
INTERFUND TRANSFERS				
Acquisition of tangible capital assets	-	-	-	-
NET ASSETS AT END OF THE YEAR	<u>\$ 47,634</u>	<u>\$ 13,257</u>	<u>\$ 60,891</u>	<u>\$ 57,708</u>

Houston-Smithers Rebroadcasting Society

BALANCE SHEET

December 31, 2021

ASSETS

	<u>2021</u>	<u>2020</u>
CURRENT ASSETS		
Cash	\$ 51,051	\$ 43,758
Accounts receivable	7,402	6,456
Prepaid Expenses	<u>7,609</u>	<u>6,691</u>
	66,062	56,905
CAPITAL ASSETS	<u>13,257</u>	<u>15,882</u>
	<u>\$ 79,319</u>	<u>\$ 72,787</u>

LIABILITIES

CURRENT LIABILITIES		
Accounts payable and accrued liabilities	<u>\$ 18,428</u>	<u>\$ 15,079</u>

NET ASSETS

GENERAL FUND	47,634	41,828
CAPITAL FUND	<u>13,257</u>	<u>15,880</u>
	<u>60,891</u>	<u>57,708</u>
	<u>\$ 79,319</u>	<u>\$ 72,787</u>

HOUSTON-SMITHERS REBROADCASTING SOCIETY
NOTES TO THE COMPILED FINANCIAL INFORMATION
For the year ended December 31, 2021

(unaudited)

1. BASIS OF ACCOUNTING

The basis of accounting applied in the preparation of the balance sheet for Houston-Smithers Rebroadcasting Society as at December 31, 2021, and the income statement for the year then ended reflects cash transactions with the addition of:

- Accounts receivable (less allowance for doubtful accounts)
- Prepaid expenses as an advance for items that are expected to provide future use
- Property plant and equipment recorded at cost and amortized using the declining balance method based on the following rates:

	<u>Rate</u>
General equipment	10%

- Accounts payable and accrued liabilities

BURNS LAKE & DISTRICT REBROADCASTING SOCIETY

Notice to Reader

Financial Statements

For the year ended August 31, 2021

(With comparative figures for 2020)

(Unaudited- See notice to reader)

Matilda D'Silva Ltd.

Chartered Professional Accountant

3115 Taylor Frontage Road
Burns Lake, BC V0J1E2

Phone (250) 685-8229/ Fax (250) -692-7779
email: matilda@matildadsilvacpa.com

NOTICE TO READER

On the basis of information provided by management, I have compiled the statement of financial position of Burns Lake & District Rebroadcasting Society for the year ended August 31, 2021 and the statement of operations and changes in fund balances for the year then ended.

I have not performed an audit or a review engagement in respect of these financial statements and accordingly, I express no assurance thereon.

Readers are cautioned that these statements may not be appropriate for their purposes.

Burns Lake, BC
February 22, 2022



Matilda D'Silva Ltd
Chartered Professional Accountant

BURNS LAKE & DISTRICT REBROADCASTING SOCIETY

Statement of Financial Position

August 31, 2021

(With comparative figures for 2020)

(Unaudited - See Notice to Reader)

ASSETS

	2021	2020
Current assets:		
Cash	\$ 82,964	\$ 92,706
Public service bodies rebate receivable	356	144
Prepaid expenses	<u>1,646</u>	<u>1,554</u>
	84,966	94,404
Broadcasting Towers & Equipment (note 3)	80,644	190,763
Refundable deposits (note 2)	<u>500</u>	<u>500</u>
	<u>\$ 166,110</u>	<u>\$ 285,667</u>

LIABILITIES AND FUND BALANCES

Current liabilities:		
Accounts payable	\$ <u>1,257</u>	\$ <u>1,258</u>
Net assets:		
Invested in capital assets	80,644	190,763
Unrestricted net assets	<u>84,209</u>	<u>93,646</u>
	<u>164,853</u>	<u>284,409</u>
	<u>\$ 166,110</u>	<u>\$ 285,667</u>

Approved by the directors:

Director, _____

Director, _____

BURNS LAKE & DISTRICT REBROADCASTING SOCIETY

Statement of Operations and Changes in Fund Balances

For the year ended August 31, 2021

(With comparative figures for 2020)

(Unaudited - See Notice to Reader)

	2021	2020
Revenue:		
Regional District of Bulkley- Nechako	\$ 32,500	\$ 32,500
User fees received	<u> -</u>	<u> 1,000</u>
	<u> 32,500</u>	<u> 33,500</u>
Expenditures:		
Accounting	1,409	1,230
Amortization	144,140	140,738
Bank charges & interest	42	54
Insurance	1,703	1,635
Office and general	317	328
Program fees -Shaw cable	2,860	2,628
Travel & accommodation	241	559
Utilities	<u> 1,344</u>	<u> 1,425</u>
	<u> 152,056</u>	<u> 148,597</u>
Excess (deficit) of revenues over expenditures	\$ <u>(119,556)</u>	\$ <u>(115,097)</u>
Unrestricted Fund balances, beginning of year	\$ 93,646	\$ 68,005
Add: Amortization	144,140	140,738
Less: Capital equipment purchased	(34,021)	-
Less: Prior period adjustment	<u> -</u>	<u> -</u>
Balance end of year	\$ <u> 84,209</u>	\$ <u> 93,646</u>
Invested in capital assets, beginning of the year	\$ 190,763	\$ 331,501
Add: Capital equipment purchased	34,021	-
Less: Amortization	<u> (144,140)</u>	<u> (140,738)</u>
Balance end of year	\$ <u> 80,644</u>	\$ <u> 190,763</u>

BURNS LAKE & DISTRICT REBROADCASTING SOCIETY

Notes to Financial Statements

August 31, 2021

(Unaudited - See Notice to Reader)

1. Purpose:

The Burns Lake & District Rebroadcasting Society is a registered society under the Income tax and is exempt from tax. It was registered on August 24, 1977 to promote, foster and develop community spirit by the establishment, maintenance and operation of a television rebroadcasting service for the community of the Village of Burns Lake.

2. Refundable deposits:

The Ministry of Lands requires a safekeeping deposit for the Verdun mountain site. A money order of \$500 is placed with CIBC for this purpose.

3. Capital assets:

	Cost	Acc. Amortization	Net Value 2021	Net value 2020
Broadcasting equipment	\$ <u>506,260</u>	\$ <u>425,615</u>	\$ <u>80,644</u>	\$ <u>190,763</u>
	\$ <u>506,260</u>	\$ <u>425,615</u>	\$ <u>80,644</u>	\$ <u>190,763</u>

ORIGINAL

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FRASER LAKE & DISTRICT REBROADCASTING SOCIETY

Financial Statements

December 31, 2021

(unaudited)



CHARTERED PROFESSIONAL ACCOUNTANTS

March 31, 2022

Independent Practitioner's Review Engagement Report

To the Board of Directors of Fraser Lake & District Rebroadcasting Society

Report on the financial statements

We have reviewed the accompanying financial statements of Fraser Lake & District Rebroadcasting Society that comprise the statement of financial position as at December 31, 2021 and the statements of operations and changes in fund balances, net assets and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for private enterprises, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Fraser Lake & District Rebroadcasting Society as at December 31, 2021 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for private enterprises.

Beswick Hildebrandt Lund

Chartered Professional Accountants

Prince George, British Columbia

Partners

- Allison Beswick CPA, CA
- Norm Hildebrandt CPA, CA
- Robin Lund CPA, CGA
- Dane Soares CPA
- Taylor Turkington CPA

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•Denotes professional corporation

FRASER LAKE & DISTRICT REBROADCASTING SOCIETY
STATEMENT OF FINANCIAL POSITION

December 31, 2021

(unaudited)

ASSETS

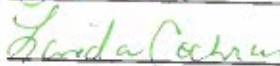
	General Fund	Capital Fund	2021	2020
CURRENT ASSETS				
Cash	\$ 62,142	\$ -	\$ 62,142	\$ 68,912
GST receivable	1,518	-	1,518	1,303
Prepaid expenses	4,941	-	4,941	5,150
	68,601	-	68,601	75,365
TANGIBLE CAPITAL ASSETS (Note 4)	-	127,111	127,111	132,617
	<u>\$ 68,601</u>	<u>\$ 127,111</u>	<u>\$ 195,712</u>	<u>\$ 207,982</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES				
Accounts payable and accrued liabilities	\$ 913	\$ -	\$ 913	\$ 3,392
	913	-	913	3,392
NET ASSETS				
Operating Fund - Unrestricted	67,688	-	67,688	71,973
Capital Fund	-	127,111	127,111	132,617
	67,688	127,111	194,799	204,590
	<u>\$ 68,601</u>	<u>\$ 127,111</u>	<u>\$ 195,712</u>	<u>\$ 207,982</u>

Approved by the Board:

 Director

 Director

FRASER LAKE & DISTRICT REBROADCASTING SOCIETY
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS

For the year ended December 31, 2021

(unaudited)

	<u>Operating Fund</u>	<u>Capital Fund</u>	<u>2021 Total</u>	<u>2020 Total</u>
REVENUE				
Regional District of Bulkley-Nechako	\$ 83,750	\$ -	\$ 83,750	\$ 83,750
Rent	8,825	-	8,825	6,000
	<u>92,575</u>	<u>-</u>	<u>92,575</u>	<u>89,750</u>
EXPENSES				
Repairs & maintenance	23,566	-	23,566	18,293
Consulting and Inspection fees	15,373	-	15,373	12,257
Internet Expense	7,631	-	7,631	-
Accounting	5,839	-	5,839	1,501
Insurance	5,600	-	5,600	5,256
Telephone	5,492	-	5,492	8,299
Utilities	5,294	-	5,294	3,083
License fees	3,340	-	3,340	2,697
Property taxes	1,253	-	1,253	577
Freight	838	-	838	-
Office Expenses	803	-	803	315
Vehicle	288	-	288	1,401
Interest & bank charges	155	-	155	138
Amortization of tangible capital assets	-	26,894	26,894	28,472
	<u>75,472</u>	<u>26,894</u>	<u>102,366</u>	<u>82,289</u>
EXCESS REVENUE (EXPENSES) FOR THE YEAR	17,103	(26,894)	(9,791)	7,461
NET ASSETS AT BEGINNING OF THE YEAR	71,973	132,617	204,590	197,129
INTERFUND TRANSFERS				
Purchase of tangible capital assets	(21,388)	21,388	-	-
NET ASSETS AT END OF THE YEAR	<u>\$ 67,688</u>	<u>\$ 127,111</u>	<u>\$ 194,799</u>	<u>\$ 204,590</u>

See notes to the financial statements.

FRASER LAKE & DISTRICT REBROADCASTING SOCIETY

STATEMENT OF CASH FLOWS

For the year ended December 31, 2021

(unaudited)

	<u>2021</u>	<u>2020</u>
OPERATING ACTIVITIES		
Excess revenue for the year	\$ (9,791)	\$ 7,461
Item not affecting cash:		
Amortization of tangible capital assets	<u>26,894</u>	<u>28,472</u>
	17,103	35,933
Change in non-cash working capital items:		
GST receivable	(215)	161
Prepaid expenses	209	(294)
Accounts payable and accrued liabilities	<u>(2,479)</u>	<u>1,267</u>
Cash provided from operations	14,618	37,067
INVESTING ACTIVITIES		
Purchase of tangible capital assets	<u>(21,388)</u>	<u>(19,067)</u>
INCREASE IN CASH DURING THE YEAR	(6,770)	18,000
CASH AND EQUIVALENTS AT BEGINNING OF THE YEAR	<u>68,912</u>	<u>50,912</u>
CASH AND EQUIVALENTS AT END OF THE YEAR	<u>\$ 62,142</u>	<u>\$ 68,912</u>

See notes to the financial statements.

FRASER LAKE & DISTRICT REBROADCASTING SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2021

(unaudited)

1. PURPOSE

The Fraser Lake & District Rebroadcasting Society is a registered society under the Income tax and is exempt from tax. It was incorporated on March 8, 1976 to provide television and internet transmission service for the community of the Village of Fraser Lake.

2. SIGNIFICANT ACCOUNTING POLICIESBasis of Presentation

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following accounting policies:

Accounting

The organization follows the deferral fund method of accounting for contributions.

The General Fund reports revenue and expenses related to offerings, charitable activities and administration.

The Capital Fund accounts for the acquisition, disposal and amortization of tangible capital assets.

Cash

Cash includes cash on hand, cash on deposit net of cheques issued and outstanding at the reporting date, and short-term deposits with maturity dates of less than 3 months.

Revenue recognition

The Society uses the deferral method of accounting for contributions whereby restricted contributions are recognized as revenue of the appropriate fund in the years in which the related expenses are incurred. Restricted contributions related to expenses of future periods are deferred and recognized as revenue in the period in which the related expenses occur.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Tangible Capital Assets and Amortization

Tangible capital assets are recorded at cost. Amortization is based on the useful lives of tangible capital assets using the following methods and rates:

	<u>Method</u>	<u>Rate</u>
Building	Declining balance	4%
General equipment	Declining balance	20%

FRASER LAKE & DISTRICT REBROADCASTING SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2021

(unaudited)

2. SIGNIFICANT ACCOUNTING POLICIES, continuedNet Assets

Net assets consist of unrestricted net assets. Transfers between unrestricted and internally restricted net assets are based on the Society's operating reserve policy and approved by the Board of Directors (the "Board").

Measurement Uncertainty

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the year. Actual results could differ from management's best estimates as additional information becomes available in the future. Estimates include useful life of capital assets.

Financial Instruments*Measurement of financial instruments*

The Society initially measures its financial assets and liabilities at fair value.

The Society subsequently measures all its financial assets and financial liabilities at cost.

Financial assets measured at cost include cash and accounts receivable.

Financial liabilities measured at cost include accounts payable and accrued liabilities.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Transaction costs

The Society's transaction costs related to financial instruments that will be subsequently measured at fair value are recognized in net income in the period occurred. The carrying amount of the financial instruments that will not be subsequently measured at fair value is adjusted for transaction costs directly attributable to the origination, issuance or assumption of these instruments.

Contributed Material and Services

Contributions of materials and services by donors and volunteers are not recorded in these financial statements due to the difficulty of determining their fair market value.

FRASER LAKE & DISTRICT REBROADCASTING SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2021

(unaudited)

3. FINANCIAL INSTRUMENTS

Risks and Concentrations

The Society is exposed to various risks through its financial instruments, without being exposed to concentrations of risk. The following analysis provides a measure of the Society's risk exposure as at December 31, 2021:

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Society's main credit risks relates to its accounts receivable. The Society rarely provides credit to its clients in the normal course of its operations and the majority of its receivables are from government agencies. Management considers credit risk to be minimal.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Society is exposed to this risk mainly in respect of its accounts payable and accrued liabilities. Management considers liquidity risk to be minimal

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. Management considers these risks to be minimal.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Interest rate risk is minimal.

4. TANGIBLE CAPITAL ASSETS

	2021		2020	
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Building	\$ 465,185	\$ 454,582	\$ 10,603	\$ 11,044
General equipment	379,229	262,721	116,508	121,573
	<u>\$ 844,414</u>	<u>\$ 717,303</u>	<u>\$ 127,111</u>	<u>\$ 132,617</u>

5. COMPARATIVE FIGURES

Certain prior year figures, presented for comparative purposes, have been reclassified to conform with the current year's financial statement presentation.

FRASER LAKE & DISTRICT REBROADCASTING SOCIETY**NOTES TO THE FINANCIAL STATEMENTS****For the year ended December 31, 2021****(unaudited)****6. SUBSEQUENT EVENT**

The COVID-19 outbreak was declared a pandemic by the World Health Organization on March 11, 2020. This has resulted in the Canadian and Provincial governments enacting emergency measures to combat the spread of the virus. Subsequent to December 31, 2021, the situation continues to be dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on the Society is not known at this time. The current challenging economic climate may lead to adverse changes in cash flows and working capital levels, which may also have a direct impact on the operating results and financial position of the Society in the future.

7. ECONOMIC DEPENDENCE

In 2021, \$83,750 (2020 - \$83,750) of the Society's total operating funds of \$92,585 (2020 - \$89,750) was comprised of government funding. The Society's ability to continue operations is dependent upon the continuation of such funding.

FORT ST. JAMES T.V. SOCIETY

Financial Statements

July 31, 2021

(unaudited)

January 28, 2022

Independent Practitioner's Review Engagement Report

To the Board of Directors of Fort St. James T.V. Society

Report on the financial statements

We have reviewed the accompanying financial statements of Fort St. James T.V. Society that comprise the statement of financial position as at July 31, 2021 and the statements of operations and changes in fund balances, net assets and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Fort St. James T.V. Society as at July 31, 2021 and the results of its operations and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

Emphasis of Matter

Due to the first time adoption of Canadian Accounting Standards for Not-for-Profit Organizations, there has been material adjustments to comparative periods. Refer to notes 2 and 9 for description on change in the basis of accounting and previous period adjustments

Partners

- Allison Beswick CPA, CA
- Norm Hildebrandt CPA, CA
- Robin Lund CPA, CGA
- Dane Soares CPA
- Taylor Turkington CPA

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CHARTERED PROFESSIONAL ACCOUNTANTS

Other Matter

The financial statements of Fort St. James T.V. Society for the year ended July 31, 2021, were not reviewed and therefore no conclusion has been issued in regards to the prior year amounts.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act of British Columbia, we report that, in our opinion, Canadian Accounting Standards for Not-for-Profit Organizations have been applied on a basis consistent with that of the preceding year.

Beswick Hildebrandt Lund

Chartered Professional Accountants

Prince George, British Columbia

Partners

- Allison Beswick CPA, CA
- Norm Hildebrandt CPA, CA
- Robin Lund CPA, CGA
- Dane Soares CPA
- Taylor Turkington CPA

•Denotes professional corporation

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FORT ST. JAMES T.V. SOCIETY

STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES

For the year ended July 31, 2021

(unaudited)

	2021		2020	
	Operating	Capital	Total	Total
REVENUE				
Operating grant	\$ 138,255	\$ -	\$ 138,255	\$ 165,917
Donations	-	-	-	4,272
	<u>138,255</u>	<u>-</u>	<u>138,255</u>	<u>170,189</u>
EXPENSES				
Site improvements	16,215	-	16,215	17,483
Programming	44,913	-	44,913	42,842
Rental	465	-	465	-
Technician	8,015	-	8,015	16,024
Insurance, dues and fees	6,777	-	6,777	7,730
Fuel and power	5,321	-	5,321	6,828
Professional services and bookkeeping	7,146	-	7,146	4,694
Telephone	2,318	-	2,318	1,837
Office and miscellaneous	-	-	-	398
Advertising	1,482	-	1,482	212
Bank charges and interest	45	-	45	54
Amortization	-	34,543	34,543	21,396
	<u>92,697</u>	<u>34,543</u>	<u>127,240</u>	<u>119,498</u>
EXCESS OF (EXPENSES OVER) REVENUE	45,558	(34,543)	11,015	50,691
FUND BALANCES AT BEGINNING OF THE YEAR	102,617	180,423	283,040	232,349
INTER-FUND TRANSFER				
Purchase of property and equipment	(76,751)	76,751	-	-
FUND BALANCES AT END OF THE YEAR	<u>\$ 71,424</u>	<u>\$ 222,631</u>	<u>\$ 294,055</u>	<u>\$ 283,040</u>

FORT ST. JAMES T.V. SOCIETY
STATEMENT OF FINANCIAL POSITION

July 31, 2021

(unaudited)

ASSETS

	<u>July 31, 2021</u>	<u>July 31, 2020</u>	<u>August 1, 2019</u>
CURRENT ASSETS			
Cash	\$ 69,734	\$ 100,428	\$ 123,848
Accounts receivable (Note 3)	<u>5,690</u>	<u>4,092</u>	<u>2,464</u>
	75,424	104,520	126,312
PROPERTY AND EQUIPMENT (Note 5)	<u>222,631</u>	<u>180,423</u>	<u>108,144</u>
	<u>\$ 298,055</u>	<u>\$ 284,943</u>	<u>\$ 234,456</u>

LIABILITIES

CURRENT LIABILITIES			
Accounts payable and accrued liabilities (Note 4)	<u>\$ 4,000</u>	<u>\$ 1,903</u>	<u>\$ 2,107</u>

NET ASSETS

FUND BALANCES			
Invested in capital assets	222,631	180,423	108,144
Operating Fund - Unrestricted	<u>71,424</u>	<u>102,617</u>	<u>124,205</u>
	<u>294,055</u>	<u>283,040</u>	<u>232,349</u>
	<u>\$ 298,055</u>	<u>\$ 284,943</u>	<u>\$ 234,456</u>

FORT ST. JAMES T.V. SOCIETY
STATEMENT OF CASH FLOWS
For the year ended July 31, 2021

(unaudited)

	<u>2021</u>	<u>2020</u>
OPERATING ACTIVITIES		
Excess revenue for the year	\$ 11,015	\$ 50,691
Items not affecting cash:		
Amortization	<u>34,543</u>	<u>21,396</u>
	45,558	72,087
Changes in non-cash working capital items:		
Accounts receivable	(1,598)	(1,628)
Accounts payable and accrued liabilities	<u>2,097</u>	<u>(204)</u>
	<u>499</u>	<u>(1,832)</u>
Cash provided from operations	46,057	70,255
INVESTING ACTIVITIES		
Acquisition of tangible capital assets	<u>(76,751)</u>	<u>(93,675)</u>
INCREASE IN CASH DURING THE YEAR	(30,694)	(23,420)
CASH AT BEGINNING OF THE YEAR	<u>100,428</u>	<u>123,848</u>
CASH AT END OF THE YEAR	<u><u>\$ 69,734</u></u>	<u><u>\$ 100,428</u></u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended July 31, 2021

(unaudited)

1. NATURE OF ACTIVITIES

Fort St. James T.V. Society (the "Society") is registered under the Societies Act of British Columbia. Since 2002, the Society rebroadcasts television signal to Fort St. James and outlying area. The Society is a registered charity designated as a charitable organization under the Income Tax Act (Canada) and is exempt from income taxes under paragraph 149(1)(f).

2. SIGNIFICANT ACCOUNTING POLICIESAdoption of Accounting Standards for Not-for-Profit Organizations

Effective August 1, 2019, the Society adopted the requirement of *Chartered Professional Accountants (CPA) Handbook-Accounting*, electing to adopt the Canadian accounting standards for not-for-profit organizations (ASNPO). These are the Society's first financial statements prepared in accordance with ASNPO and the transitional provision of Section 1501, *First-time Adoption by not-for-profit organizations* have been applied. Section 1501 requires retrospective application of the accounting standards with certain elective exemptions and limited retrospective exceptions. The accounting policies set out in this note have been applied in preparing the financial statements for July 31, 2021, the comparative information presented in these financial statements for the year ended July 31, 2020 and in the preparation of an opening ASNPO balance sheet as of August 1, 2019 (the Society's date of transition).

These financial statements are the first financial statements for which the organization applied Canadian accounting standards for not-for-profit organizations. First-time adoption of this new basis of accounting had an impact on the organization's excess of revenues over expenses for the year ended July 31, 2020 and on net assets as at August 1, 2019, the date of transition.

The Society has elected to use the following exemption:

- The Society remeasured its capital assets at fair value at the date of transition.

Note 9 outlines the impact of the change in basis in accounting.

Basis of Presentation

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following accounting policies:

Cash

Cash includes cash on hand, cash on deposit net of cheques issued and outstanding at the reporting date, and short-term deposits with maturity dates of less than 3 months.

Revenue recognition

The Society uses the deferral method of accounting for contributions whereby restricted contributions are recognized as revenue of the appropriate fund in the years in which the related expenses are incurred.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended July 31, 2021

(unaudited)

2. SIGNIFICANT ACCOUNTING POLICIES, continued

Restricted contributions related to expenses of future periods are deferred and recognized as revenue in the period in which the related expenses occur.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Fund Accounting

The organization follows the deferral method of accounting for contributions.

The General Fund reports revenue and expenses related to offerings, charitable activities and administration.

The Capital Fund accounts for the acquisition, disposal and amortization of tangible capital assets.

Tangible Capital Assets and Amortization

Tangible capital assets are recorded at cost. Amortization is based on the useful lives of tangible capital assets using the following methods and rates:

	<u>Method</u>	<u>Rate</u>
Building and towers	Declining balance	4%
Broadcasting equipment	Declining balance	20%

Measurement Uncertainty

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the year. Actual results could differ from management's best estimates as additional information becomes available in the future. Estimates include useful life of capital assets.

Financial Instruments*Measurement of financial instruments*

The Society initially measures its financial assets and financial liabilities at fair value. The entity subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended July 31, 2021

(unaudited)

2. SIGNIFICANT ACCOUNTING POLICIES, continued*Impairment*

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Transaction costs

The entity recognizes its transaction costs in net income in the period incurred. However, the carrying amount of the financial instruments that will not be subsequently measured at fair value reflects the transaction costs that are directly attributable to their origination, issuance or assumption.

Contributed Material and Services

Contributions of materials and services by donors and volunteers are not recorded in these financial statements due to the difficulty of determining their fair market value.

3. ACCOUNTS RECEIVABLE

	<u>July 31, 2021</u>	<u>July 31, 2020</u>	<u>August 1, 2019</u>
GST receivable	<u>\$ 5,690</u>	<u>\$ 4,092</u>	<u>\$ 2,464</u>

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>July 31, 2021</u>	<u>July 31, 2020</u>	<u>August 1, 2019</u>
Accounts payable and accrued liabilities	<u>\$ 4,000</u>	<u>\$ 1,903</u>	<u>\$ 2,107</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended July 31, 2021

(unaudited)

5. PROPERTY AND EQUIPMENT

	July 31, 2021		July 31, 2020	August 1, 2019
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Building and towers	\$ 60,000	\$ 4,704	\$ 55,296	\$ 60,000
Broadcasting equipment	218,571	51,236	167,335	48,144
	<u>\$ 278,571</u>	<u>\$ 55,940</u>	<u>\$ 222,631</u>	<u>\$ 108,144</u>

6. FINANCIAL INSTRUMENTS

Risks and Concentrations

The Society is exposed to various risks through its financial instruments, without being exposed to concentrations of risk. The following analysis provides a measure of the Society's risk exposure as at July 31, 2021:

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Society's main credit risks relates to its accounts receivable. The Society rarely provides credit to its clients in the normal course of its operations and the majority of its receivables are from government agencies. Management considers credit risk to be minimal.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Society is exposed to this risk mainly in respect of its accounts payable and accrued liabilities. Management considers liquidity risk to be minimal.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. Management considers these risks to be minimal.

7. COMPARATIVE FIGURES

Certain prior year figures, presented for comparative purposes, have been reclassified to conform with the current year's financial statement presentation.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended July 31, 2021

(unaudited)

8. ECONOMIC DEPENDENCE

In 2021, \$138,255 (2020 - \$165,917) of the Society's total operating funds of \$138,255 (2020 – \$170,189) was comprised of government funding. The Society's ability to continue operations is dependent upon the continuation of such funding.

9. IMPACT OF THE CHANGE IN THE BASIS OF ACCOUNTING

The entity has elected to apply Canadian accounting standards for not-for-profit organizations.

These financial statements are the first financial statements for which the organization has applied Canadian accounting standards for not-for-profit organizations.

The financial statements for the year ended July 31, 2021, were prepared in accordance with the accounting principles and provisions set out in First-time adoption by Not-for-Profit Organizations, section 1501, for first time adopters of this basis of accounting.

The impact of adopting these standards was accounted for in net assets at the date of transition, August 1, 2019.

The Society has elected to remeasure its building and broadcasting equipment at fair value at the date of transition and capitalize asset purchases.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended July 31, 2021

(unaudited)

9. IMPACT OF THE CHANGE IN THE BASIS OF ACCOUNTING, continued

	Statement of financial position as at August 1, 2019, as previously stated	Changes in net assets	Statement of financial position as at August 1, 2019, in accordance with new basis of accounting
ASSETS			
CURRENT ASSETS			
Cash	\$ 123,848		\$ 123,848
Accounts receivable	2,464		2,464
	126,312		126,312
TANGIBLE CAPITAL ASSETS	A 808,208	\$(700,064)	108,144
	<u>\$ 934,520</u>	<u>\$(700,064)</u>	<u>\$ 234,456</u>
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable	\$ 2,107		\$ 2,107
NET ASSETS			
Operating Fund - Unrestricted	124,205		124,205
Capital Fund	B 808,208	\$(700,064)	108,144
	932,413	(700,064)	232,349
	<u>\$ 934,520</u>		<u>\$ 234,456</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended July 31, 2021

(unaudited)

9. IMPACT OF THE CHANGE IN THE BASIS OF ACCOUNTING, continued

	Statement of operations for the year ended July 31, 2020, as previously stated	Changes in net assets	Statement of operations fo the year ended July 31, 2020 in accordance with new basis of accounting
REVENUE			
Operating grant	\$ 165,917		\$ 165,917
Donations	4,272		4,272
	<u>170,189</u>		<u>170,189</u>
EXPENSES			
Site improvements	90,593	(73,110)	17,483
Programming	42,842		42,842
Rental	-		-
Technician	16,024		16,024
Insurance, dues and fees	7,730		7,730
Fuel and power	6,828		6,828
Professional services and bookkeeping	4,694		4,694
Telephone	1,837		1,837
Hotel and travel	1,724	(1,724)	-
Office and miscellaneous	398		398
Advertising	212		212
Bank charges and interest	54		54
Subcontracts	-		-
Amortization	-	21,396	21,396
	<u>172,936</u>		<u>119,498</u>
EXCESS REVENUES	C \$ <u>(2,747)</u>	<u>\$ 53,438</u>	<u>\$ 50,691</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended July 31, 2021

(unaudited)

9. IMPACT OF THE CHANGE IN THE BASIS OF ACCOUNTING, continued

A. Tangible Capital Assets

As at August 1, 2019, the Society elected to remeasure its building and general equipment at fair value at the date of transition to accounting standards for not-for-profit organizations and to use such fair value as the deemed cost at that date.

	<u>As previously stated</u>	<u>Change in net assets</u>	<u>In accordance with new basis of accounting</u>
TANGIBLE CAPITAL ASSETS, at fair value			
Building	\$ 797,074	\$ (737,074)	\$ 60,000
Broadcasting equipment	-	48,144	48,144
General Equipment	11,134	(11,134)	-
	<u>\$ 808,208</u>	<u>\$ (700,064)</u>	<u>\$ 108,144</u>

B. Reconciliation of net assets in financial statements as at August 1, 2019

	Notes	
Net assets as at August 1, 2019		\$ 932,413
Reameasurement of building	A	<u>(700,064)</u>
Net assets as at August 1, 2019 in accordance, with the new basis of accounting		<u>\$ 232,349</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended July 31, 2021

(unaudited)

9. IMPACT OF THE CHANGE IN THE BASIS OF ACCOUNTING, continued

C. Reconciliation of excess of revenue over expenses in financial statements as at July 31, 2020.

	Notes	
Excess expenses over revenue at July 31, 2020, as previously stated		\$ (2,747)
Capitalization of asset purchases		74,834
Adjustment to amortization of capital assets		<u>(21,396)</u>
		<u>53,438</u>
Excess expenses over revenue at July 31, 2020 in accordance with the new basis of accounting		<u>\$ 50,691</u>

D. Reconciliation of net assets as at July 31, 2020.

	Notes	
Change in net assets as at August 1, 2019	B	\$ (700,064)
Change in excesses revenues over expenses as at July 31, 2020	C	<u>53,438</u>
Net change in assets as at July 31, 2020 in accordance with the new basis of accounting		<u>\$ (646,626)</u>

10. REMUNERATIONRemuneration of directors

Remuneration paid to elected directors during the year ended July 31, 2021 was \$nil (2020 - \$nil).

Remuneration of employees

No employees received compensation, including benefits, in excess of \$75,000 for the year ended July 31, 2021 (2020 - \$nil).

11. SUBSEQUENT EVENT

The COVID-19 outbreak was declared a pandemic by the World Health Organization on March 11, 2020. This has resulted in the Canadian and Provincial governments enacting emergency measures to combat the spread of the virus. Subsequent to July 31, 2021, the situation continues to be dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on the Society is not known at this time. The current challenging economic climate may lead to adverse changes in cash

NOTES TO THE FINANCIAL STATEMENTS

For the year ended July 31, 2021

(unaudited)

11. SUBSEQUENT EVENT, continued

flows and working capital levels, which may also have a direct impact on the operating results and financial position of the Society in the future.

FRASER LAKE PUBLIC LIBRARY ASSOCIATION

Financial Statements

December 31, 2021

(unaudited - See Compilation Engagement Report)



CHARTERED PROFESSIONAL ACCOUNTANTS

COMPILATION ENGAGEMENT REPORT

March 3, 2022

To Management of Fraser Lake Public Library Association

On the basis of information provided by management, we have compiled the statement of financial position of Fraser Lake Public Library Association as at December 31, 2021, the statement of operations and changes in net assets for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information.

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

Beswick Hildebrandt Lund

Beswick Hildebrandt Lund
Chartered Professional Accountants
 Prince George, British Columbia

Partners

- Allison Beswick CPA, CA
- Norm Hildebrandt CPA, CA
- Robin Lund CPA, CGA
- Dane Soares CPA
- Taylor Turkington CPA

● Denotes professional corporation

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FRASER LAKE PUBLIC LIBRARY ASSOCIATION
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS

For the year ended December 31, 2021

(unaudited - See Compilation Engagement Report)

	<u>2021</u>	<u>2020</u>
GRANTS AND FUNDING		
Village of Fraser Lake	\$ 62,424	\$ 61,200
Regional District Bulkley Nechako	36,384	36,234
Donations	32,550	2,237
BC Libraries Branch- Per Capita	11,078	11,078
BC Libraries Branch- BC OneCard	7,400	7,400
BC Libraries Branch - Literacy/Equi	6,858	6,858
BC Libraries Branch - Resource Shar	3,786	3,786
Canada - Student Grant - SRC	3,648	-
NCLF Literacy Grant	2,540	3,070
NCLF Annual Conference grant	1,000	-
Donations in kind	10	-
BC Libraries Branch Tech Grant	-	8,993
	<u>167,678</u>	<u>140,856</u>
SALES AND SERVICES		
Computer copies	925	772
Book sales old	736	914
Fines	563	444
Book sales patron	219	-
Faxes	204	257
Lost and damaged books	176	80
Photocopies	147	71
Patron cards	10	20
Computer fees	-	109
	<u>2,980</u>	<u>2,667</u>
TOTAL REVENUE	<u>170,658</u>	<u>143,523</u>
EXPENDITURES		
Wages	106,832	93,363
Materials	661	8,115
Supplies	4,559	2,838
Licenses, dues and fees	3,714	4,158
Repairs and maintenance	3,518	2,854
Professional fees	2,964	2,370
Telephone	1,873	2,007
Postage	1,635	1,509
Insurance	1,405	1,482
Computer expenses	1,128	3,302
Advertising and promotion	308	96
Travel	240	216
Programs and training	217	31
Penalties and interest	167	-
Miscellaneous	-	18,493
Staff and board appreciation	-	200
Amortization	17,778	33,657
	<u>146,999</u>	<u>174,691</u>
EXCESS REVENUE (EXPENSES) FOR THE YEAR	23,659	(31,168)
NET ASSETS AT BEGINNING OF THE YEAR	<u>163,589</u>	<u>194,757</u>
NET ASSETS AT END OF THE YEAR	<u>\$ 187,248</u>	<u>\$ 163,589</u>

FRASER LAKE PUBLIC LIBRARY ASSOCIATION

STATEMENT OF FINANCIAL POSITION

December 31, 2021

(unaudited - See Compilation Engagement Report)

ASSETS

	<u>2021</u>	<u>2020</u>
CURRENT ASSETS		
Cash	\$ 62,960	\$ 34,170
Prepays	2,899	1,427
GST receivable	<u>2,175</u>	<u>1,270</u>
	<u>68,034</u>	<u>36,867</u>
PROPERTY PLANT AND EQUIPMENT	<u>122,125</u>	<u>129,884</u>
	<u><u>\$ 190,159</u></u>	<u><u>\$ 166,751</u></u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable and accrued liabilities	<u>\$ 2,911</u>	<u>\$ 3,162</u>

NET ASSETS

GENERAL FUND	65,123	33,705
CAPITAL FUND	<u>122,125</u>	<u>129,884</u>
	<u>187,248</u>	<u>163,589</u>
	<u><u>\$ 190,159</u></u>	<u><u>\$ 166,751</u></u>

Approved by the Directors:

_____ Director

_____ Director

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2021

(unaudited – see compilation engagement report)

1. BASIS OF ACCOUNTING

The basis of accounting applied in the preparation of the balance sheet for Fraser Lake Public Library Association as at December 31 2021 and the income statement for the year then ended reflects cash transactions with the addition of:

- GST receivable
- Prepaid expenses as an advance for items that are expected to provide future use
- Property plant and equipment recorded at cost and amortized based on the following rates:

Collections	- 14%
Furniture and equipment	- 10%
Shelving	- 5%
Computer equipment	- 20%
Computer software	- 100%
- Accounts payable and accrued liabilities

FORT ST. JAMES PUBLIC LIBRARY

Compiled Financial Information

December 31, 2021



CHARTERED PROFESSIONAL ACCOUNTANTS

COMPILATION ENGAGEMENT REPORT

April 19, 2022

To Management of Fort St. James Public Library

On the basis of information provided by management, we have compiled the balance sheet of Fort St. James Public Library as at December 31, 2021, the statement of income and retained earnings for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information.

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

Beswick Hildebrandt Lund

Beswick Hildebrandt Lund
Chartered Professional Accountants
 Prince George, British Columbia

Partners

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FORT ST. JAMES PUBLIC LIBRARY
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS

For the year ended December 31, 2021

	<u>2021</u>	<u>2020</u>
REVENUE		
Grants		
District of Fort St. James	\$ 177,919	\$ 132,574
Province of British Columbia	32,569	42,934
Regional District of Bulkley Nechako	18,937	17,838
Law Matters	2,000	-
North Central Library Federation	-	2,250
Other revenue	3,831	650
Interest and miscellaneous	3,333	295
Book sales, replacements and other	2,435	556
Fines	345	319
Donations	-	521
Computer, fees and photocopier	(414)	248
	<u>240,955</u>	<u>198,185</u>
EXPENDITURES		
Wages and benefits	133,326	97,779
Office and sundry	17,506	12,068
Circulation materials	15,585	13,916
Repairs and maintenance	15,472	6,257
Hydro	12,051	8,669
Janitorial and housekeeping	10,015	8,850
Consulting fees	4,498	-
Telephone and internet	3,228	3,167
Registration fee	2,683	788
Accounting and legal services (recovery)	1,540	(2,222)
Education and travel	987	1,954
Insurance	677	5,857
Advertising and promotion	570	500
Reading programs	504	26
Bank charges and interest	4	333
	<u>218,646</u>	<u>157,942</u>
EXCESS REVENUE FOR THE YEAR	22,309	40,243
NET ASSETS AT BEGINNING OF THE YEAR	210,928	170,685
NET ASSETS AT END OF THE YEAR	\$ 233,237	\$ 210,928

FORT ST. JAMES PUBLIC LIBRARY
STATEMENT OF FINANCIAL POSITION

December 31, 2021

ASSETS

	2021	2020
CURRENT ASSETS		
Cash	\$ 79,874	\$ 60,180
Term deposits	153,356	150,022
GST receivable	1,661	2,354
	\$ 234,891	\$ 212,556

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 2,332	\$ 1,628
NET ASSETS	232,559	210,928
	\$ 234,891	\$ 212,556

Approved by the Directors:

Bonnie M. Brown Director

 Director

FORT ST. JAMES PUBLIC LIBRARY

NOTES TO THE COMPILED FINANCIAL INFORMATION

For the year ended December 31, 2021

(unaudited)

1. **BASIS OF ACCOUNTING**

The basis of accounting applied in the preparation of the balance sheet for Fort St. James Public Library as at December 31, 2021 and the income statement for the year then ended reflects cash transactions with the addition of:

- Investments recorded at cost or fair market value
- Accounts payable and accrued liabilities

BURNS LAKE PUBLIC LIBRARY ASSOCIATION

Financial Statements

December 31, 2021

BURNS LAKE PUBLIC LIBRARY ASSOCIATION**FINANCIAL STATEMENTS****December 31, 2021****INDEX**

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CHARTERED PROFESSIONAL ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Burns Lake Public Library Association

Opinion

We have audited the financial statements of Burns Lake Public Library Association (the Entity), which comprise the statement of financial position as at December 31, 2021, and the statements of operations and change in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2021, and the results of its operations and cash flows for the year then ended in accordance with Canadian Accounting Standards for Non-for-profit Organizations.

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 Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian Accounting Standards for Non-for-profit Organizations, and for such internal control as management determines is necessary to enable the preparation of 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the 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 financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity'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 Entity'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 Entity 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.



CHARTERED PROFESSIONAL ACCOUNTANTS

Beswick Hildebrandt Lund

Chartered Professional Accountants

Prince George, British Columbia

February 23, 2022

BURNS LAKE PUBLIC LIBRARY ASSOCIATION
STATEMENT OF OPERATIONS AND CHANGE IN NET ASSETS
For the year ended December 31, 2021

	<u>Operating</u>	<u>Operating Reserve</u>	<u>Contingency Reserve</u>	<u>Total 2021</u>	<u>Total 2020</u>
REVENUE					
Regional District of Bulkley-Nechako	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ 250,000
Other grants (Note 7)	87,436	-	-	87,436	102,567
Donations	13,925	-	-	13,925	1,612
Fees for services including fines	3,968	-	-	3,968	2,597
Rental income	2,871	-	-	2,871	475
Book revenue	1,979	-	-	1,979	1,196
Fundraising activities	1,797	-	-	1,797	3,891
Interest	378	-	-	378	222
	<u>362,354</u>	<u>-</u>	<u>-</u>	<u>362,354</u>	<u>362,560</u>
EXPENSES					
Salaries and Benefits	213,233	-	-	213,233	191,815
Acquisition of books and periodicals	29,977	-	-	29,977	28,118
Professional fees	15,306	-	-	15,306	15,903
Rotary Club project	10,916	-	-	10,916	29,896
Rent	7,995	-	-	7,995	6,868
Database licensing	6,739	-	-	6,739	7,237
United Way expenses	6,608	-	-	6,608	-
Utilities	6,484	-	-	6,484	8,541
Security and safety	6,447	-	-	6,447	1,179
BC grant in aid expenses	5,969	-	-	5,969	-
Acquisition supplies	5,183	-	-	5,183	2,337
Postage	3,979	-	-	3,979	2,233
Office materials and supplies	3,098	-	-	3,098	4,266
Community programs	2,907	-	-	2,907	1,535
Telephone	2,697	-	-	2,697	2,938
Repairs and maintenance	2,378	-	-	2,378	-
Janitorial	2,155	-	-	2,155	3,255
BC Courthouse expenses	1,933	-	-	1,933	-
Computer and software	1,295	-	-	1,295	839
Insurance	1,050	-	-	1,050	1,264
Conferences and courses	1,155	-	-	1,155	444
Advertising	720	-	-	720	520
Literacy events	689	-	-	689	635
Dues and memberships	618	-	-	618	553
Northern BC Infant Development books	435	-	-	435	-
Provincial tech grant expenses	416	-	-	416	10,587
Bank charges	296	-	-	296	134
Fundraising	254	-	-	254	25
Lost books	5	-	-	5	51
	<u>340,937</u>	<u>-</u>	<u>-</u>	<u>340,937</u>	<u>321,173</u>
EXCESS REVENUE FOR THE YEAR	<u>21,417</u>	<u>-</u>	<u>-</u>	<u>21,417</u>	<u>41,387</u>
NET ASSETS AT BEGINNING OF THE YEAR	<u>115,498</u>	<u>-</u>	<u>-</u>	<u>115,498</u>	<u>74,111</u>
INTERFUND TRANSFERS					
Allocation of reserve funds	(124,699)	50,000	74,699	-	-
NET ASSETS END OF THE YEAR	<u>\$ 12,216</u>	<u>\$ 50,000</u>	<u>\$ 74,699</u>	<u>\$ 136,915</u>	<u>\$ 115,498</u>

See notes to the financial statements

BURNS LAKE PUBLIC LIBRARY ASSOCIATION

STATEMENT OF FINANCIAL POSITION

December 31, 2021

ASSETS

	<u>2021</u>	<u>2020</u>
CURRENT ASSETS		
Cash	\$ 30,235	\$ 138,730
Accounts receivable (Note 3)	2,883	2,368
Short term investments (Note 4)	-	16,621
	<u>33,118</u>	<u>157,719</u>
CASH - RESTRICTED (OPERATING RESERVE)	50,000	-
CASH - RESTRICTED (CONTINGENCY RESERVE)	74,699	-
	<u>\$ 157,817</u>	<u>\$ 157,719</u>

LIABILITIES

CURRENT LIABILITIES		
Accounts payable and accrued liabilities (Note 5)	\$ 19,889	\$ 23,020
Deferred revenue (Note 6)	1,013	19,201
	<u>20,902</u>	<u>42,221</u>

NET ASSETS

UNRESTRICTED	12,216	115,498
OPERATING RESERVE	50,000	-
CONTINGENCY RESERVE	74,699	-
	<u>136,915</u>	<u>115,498</u>
	<u>\$ 157,817</u>	<u>\$ 157,719</u>

See notes the the financial statements

BURNS LAKE PUBLIC LIBRARY ASSOCIATION

STATEMENT OF CASH FLOWS

December 31, 2021

	<u>2021</u>	<u>2020</u>
OPERATING ACTIVITIES		
Excess revenue for the year	\$ 21,417	\$ 41,387
Add: Item not involving cash		
Unrealized (gain) loss on investments	-	(170)
	<u>21,417</u>	<u>41,217</u>
Changes in non-cash working capital items:		
Accounts receivable	(515)	284
Accounts payable and accrued liabilities	(3,131)	491
Deferred revenue	(18,188)	19,201
	<u>(21,834)</u>	<u>19,976</u>
Cash from (to) operations	<u>(417)</u>	<u>61,193</u>
INVESTING ACTIVITIES		
Disposal of short term investments	16,621	-
Acquisition of short term investments	-	(5,744)
	<u>16,621</u>	<u>(5,744)</u>
Cash from (to) investing	<u>16,621</u>	<u>(5,744)</u>
INCREASE IN CASH DURING THE YEAR	16,204	55,449
CASH AT BEGINNING OF THE YEAR	<u>138,730</u>	<u>83,281</u>
CASH AT END OF THE YEAR	<u>\$ 154,934</u>	<u>\$ 138,730</u>
Cash consists of:		
Operating	30,235	138,730
Operating Reserve	50,000	-
Contingency Reserve	74,699	-
	<u>\$ 154,934</u>	<u>\$ 138,730</u>

See notes to the financial statements

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2021

1. PURPOSE

The Burns Lake Public Library Association (the "Library" is a registered under the Library Act of British Columbia. The Library is a registered charity and is exempted from income tax. The Library was registered on January 1, 1975 and provides library service to the community of the Village of Burns Lake and the Regional District of Bulkey-Nechako area B and E. The Library services includes lending books, DVD's, CD's, Audio books, periodicals, and reference books. It also provides literacy programs for adults, children, and youth and continuing education programs for youth, adults, and seniors.

2. SIGNIFICANT ACCOUNTING POLICIESBasis of Presentation

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following accounting policies:

Cash

Cash includes cash on hand, cash on deposit net of cheques issued and outstanding at the reporting date, and short-term deposits with maturity dates of less than 3 months.

Fund Accounting

The Library classifies revenues and expenses for accounting and reporting purposes into funds according to the activity or objective specified using the deferral method of accounting.

The Operating fund accounts for the Library's program delivery and administration activities.

The Operating Reserve fund accounts for revenue and expenses set aside to sustain operations through delays in payments of committed funds.

The Contingency Reserve Fund accounts for revenue and expenses of funds set aside for one-time, non-recurring expenses that will use the funds effectively for the benefit of meeting the goals of the Strategic Plan.

Revenue recognition

The Library uses the deferral method of accounting for contributions whereby restricted contributions are recognized as revenue of the appropriate fund in the years in which the related expenses are incurred. Restricted contributions related to expenses of future periods are deferred and recognized as revenue in the period in which the related expenses occur.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Capital Assets

Capital assets are expensed in the year of purchase. These assets include computer equipment, office equipment and furniture and collection purchases. The amount of capital assets expensed during the period is \$8,521(2020 - \$56,713).

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2021

2. SIGNIFICANT ACCOUNTING POLICIES, continuedMeasurement Uncertainty

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the year. Actual results could differ from management's best estimates as additional information becomes available in the future. Significant estimates include deferred revenue.

Financial Instruments*Measurement of financial instruments*

The Library initially measures its financial assets and financial liabilities at fair value. The entity subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash, short term investments and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and deferred revenue.

Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Transaction costs

The entity recognizes its transaction costs in net income in the period incurred. However, the carrying amount of the financial instruments that will not be subsequently measured at fair value reflects the transaction costs that are directly attributable to their origination, issuance or assumption.

Contributed Material and Services

Contributions of materials and services by donors and volunteers are not recorded in these financial statements due to the difficulty of determining their fair market value.

3. ACCOUNTS RECEIVABLE

	<u>2021</u>	<u>2020</u>
Public service bodies rebate	<u>\$ 2,883</u>	<u>\$ 2,368</u>

BURNS LAKE PUBLIC LIBRARY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2021

4. SHORT TERM INVESTMENTS

	<u>2021</u>	<u>2020</u>
1.50% BVCU Redeemable long -2020 R special 1 year term deposit maturing in January 2021.	\$ -	\$ 5,744
1.85% BVCU Non-Redeemable long -2016 Fall special 5 year term deposit maturing in September 2021.	-	5,381
1.35% BVCU Redeemable long -2016 Fall special 5 year term deposit maturing in September 2021.	-	5,496
	<u>\$ -</u>	<u>\$ 16,621</u>

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2021</u>	<u>2020</u>
Accounts payable and accrued liabilities	\$ 9,000	\$ 11,803
Payroll payable	10,540	10,939
WCB payable	349	278
	<u>\$ 19,889</u>	<u>\$ 23,020</u>

6. DEFERRED REVENUE

	<u>2021</u>	<u>2020</u>
Balance at beginning of year	\$ 19,201	\$ -
Additional contributions received	-	19,201
Amounts recognized as revenue	<u>(18,188)</u>	<u>-</u>
	<u>\$ 1,013</u>	<u>\$ 19,201</u>

Deferred contributions related to operating funding represent funds received from funding agencies for a specific purpose that were not expended by the end of the fiscal year.

BURNS LAKE PUBLIC LIBRARY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2021

7. OTHER GRANTS

	<u>2021</u>	<u>2020</u>
Operating(per capita)	\$ 22,150	\$ 22,150
Rotary Club	11,091	29,896
Grant in Aid	10,920	-
BC One Card	10,250	10,250
BC Interlibrary Loan	7,923	7,923
United Way of Northern BC	6,681	-
BC Literacy Equity	5,793	5,793
Canada Summer Job	4,794	4,546
Northern Central Library Foundation	3,624	3,175
BC Courthouse	2,000	-
LD Literacy	1,350	1,455
Northern BC Infant Development	435	-
Provincial Tech	416	10,587
Canada Helps	9	97
Bulkley Valley Credit Union	-	6,695
	<u>\$ 87,436</u>	<u>\$ 102,567</u>

8. INSURANCE

Insurance coverage for the building and its contents is carried on behalf of the Library by the Village of Burns Lake. Insurance for general accidents and liability is held by the Library.

9. FINANCIAL INSTRUMENTS

Risks and Concentrations

The Library is exposed to various risks through its financial instruments, without being exposed to concentrations of risk. The following analysis provides a measure of the Library's risk exposure as at December 31, 2021:

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Library's main credit risks relates to its accounts receivable. The Library rarely provides credit to its clients in the normal course of its operations and the majority of its receivables are from government agencies. Management considers credit risk to be minimal.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Library is exposed to this risk mainly in respect of its accounts payable and accrued liabilities and deferred revenue. Management considers liquidity risk to be minimal.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2021

9. FINANCIAL INSTRUMENTS, continuedMarket risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Library is mainly exposed to interest rate risk.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Library is exposed to interest rate risk relating to its short-term investments. Interest rate risk is minimal.

10. ECONOMIC DEPENDENCE

A substantial portion, \$250,000 (2020 - \$250,000), of the Library's funding is derived from the Regional District of Bulkley-Nechako. Any disruption of this funding would have a significant impact on the Library's operations.

11. SUBSEQUENT EVENT

The COVID-19 outbreak was declared a pandemic by the World Health Organization on March 11, 2020. This has resulted in the Canadian and Provincial governments enacting emergency measures to combat the spread of the virus. Subsequent to March 31, 2020, the situation continues to be dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on the Library is not known at this time. The current challenging economic climate may lead to adverse changes in cash flows and working capital levels, which may also have a direct impact on the operating results and financial position of the Library in the future.

CLIENT'S COPY

BULKLEY VALLEY HISTORICAL & MUSEUM SOCIETY**FINANCIAL STATEMENTS****December 31, 2021****INDEX**

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COMPILATION ENGAGEMENT REPORT

To those charged with governance of Bulkley Valley Historical & Museum Society

On the basis of information provided by management, I have compiled the statement of financial position of Bulkley Valley Historical & Museum Society as at December 31, 2021 and the statements of operations and changes in net assets for the year then ended, and Note 1 which describes the basis of accounting applied in the preparation of the compiled financial information.

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

I performed this engagement in accordance with Canadian Standard on Related Services 4200, Compilation Engagements, which requires me to comply with relevant ethical requirements. My responsibility is to assist management in the preparation of the financial information.

I have not performed an audit or a review engagement nor was I required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that these statements may not be appropriate for their purposes.

A handwritten signature in black ink that reads 'Colin T. Bruintjes'. The signature is written in a cursive, flowing style.

Colin T. Bruintjes
Chartered Professional Accountant

March 23, 2022

BULKLEY VALLEY HISTORICAL & MUSEUM SOCIETY
STATEMENT OF OPERATIONS
For the year ended December 31, 2021

	<u>2021</u>	% of Revenue	<u>2020</u>	% of Revenue
REVENUE				
Grants (Note 4)	\$ 202,222	85.3	\$ 152,507	87.3
Rental	13,346	5.6	9,635	5.5
Covid benefits	10,000	4.2	1,881	1.1
Donations	2,731	1.2	2,395	1.4
Fundraising	2,638	1.1	5,302	3.0
Miscellaneous	2,427	1.0	142	0.1
Sales	2,152	0.9	988	0.6
Memberships	1,258	0.5	1,069	0.6
Interest	<u>399</u>	0.2	<u>681</u>	0.4
	<u>237,173</u>	100.0	<u>174,600</u>	100.0
EXPENSES				
Schedule of Expenses - Page 8	<u>224,632</u>	<u>94.7</u>	<u>155,353</u>	<u>89.0</u>
EXCESS OF REVENUE OVER EXPENSES	\$ <u>12,541</u>	<u>5.3</u>	\$ <u>19,247</u>	<u>11.0</u>
RESTRICTED FUND TRANASCTIONS				
Allocation to repair fund	(3,000)		(1,800)	
Actual repair expense (Note 1)	7,124		4,858	
Interest earned	<u>(569)</u>		<u>(572)</u>	
	\$ <u>3,555</u>		\$ <u>2,486</u>	
	\$ <u>16,096</u>		\$ <u>21,733</u>	

BULKLEY VALLEY HISTORICAL & MUSEUM SOCIETY
STATEMENT OF CHANGES IN NET ASSETS
(Unaudited - See Notice to Reader)
For the year ended December 31, 2021


	Invested in capital assets	Restricted	Unrestricted	Total 2021	Total 2020
NET ASSETS					
Balance, beginning of year	\$ -	\$ 39,999	\$ 46,622	\$ 86,621	\$ 67,374
Excess of revenues over expenses	-	-	12,541	12,541	19,247
Internally imposed restrictions	-	(3,555)	3,555	-	-
	-	36,444	62,718	99,162	86,621
Balance, end of year	<u>\$ -</u>	<u>\$ 36,444</u>	<u>\$ 62,718</u>	<u>\$ 99,162</u>	<u>\$ 86,621</u>

See accompanying Notes to Financial Statements

BULKLEY VALLEY HISTORICAL & MUSEUM SOCIETY
STATEMENT OF FINANCIAL POSITION
December 31, 2021

ASSETS		<u>2021</u>	<u>2020</u>
CURRENT			
Cash	\$	126,157	\$ 177,095
Term deposits		29,033	28,464
Accounts receivable		1,553	1,068
Prepaid expenses		1,790	1,519
Goods and services tax recoverable		<u>1,244</u>	<u>573</u>
	\$	<u>159,777</u>	\$ <u>208,719</u>
LIABILITIES			
CURRENT			
Accounts payable and accrued liabilities	\$	3,123	\$ 2,091
Payroll liabilities		1,482	3,629
Provincial sales tax payable		26	-
Prepaid rent and security deposits		200	200
Prepaid membership fees		882	585
Deferred contributions (Note 5)		<u>24,902</u>	<u>75,593</u>
		30,615	82,098
LONG-TERM DEBT (Note 2)		<u>30,000</u>	<u>40,000</u>
		<u>60,615</u>	<u>122,098</u>
NET ASSETS			
Restricted net assets		36,444	39,999
Unrestricted net assets		<u>62,718</u>	<u>46,622</u>
TOTAL NET ASSETS		<u>99,162</u>	<u>86,621</u>
	\$	<u>159,777</u>	\$ <u>208,719</u>

Approved on behalf of the Board:


 _____, Director


 _____, Director

BULKLEY VALLEY HISTORICAL & MUSEUM SOCIETY
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

1. BASIS OF ACCOUNTING

The basis of accounting to be applied in the preparation of the compiled financial information is on the historical cost basis, reflecting cash transactions with the additions of:

- accounts receivable
- prepaid expenses
- accounts payable and accrued liabilities
- payroll liabilities
- deferred revenue

2. LONG-TERM DEBT

	<u>2021</u>	<u>2020</u>
Bulkley Valley Credit Union - Canada Emergency Bank Account non-interest bearing until December 31, 2023. No repayments required until at least December 31, 2023. The forgivable portion (\$10,000) of this loan has been recognized as revenue in the current year when the related expenses were incurred.	\$ <u>30,000</u>	\$ <u>40,000</u>
	30,000	40,000
Less current portion:		
Cash repayments required within 12 months	\$ <u>-</u>	\$ <u>-</u>
Current debt	<u>-</u>	<u>-</u>
Long-term debt	<u>\$ 30,000</u>	<u>\$ 40,000</u>

3. RESTRICTIONS ON NET ASSETS

Of the net assets, \$36,444 are subject to internally imposed restrictions. The restricted funds are comprised of contingency funds for the "Old Church" of \$7,411 and the "New Building Fund" of \$29,033. The current period "Old Church" restriction decreased by \$4,124, the net of repairs allocation \$3,000 and actual repairs of \$7,124. The current period "New Building Fund" restriction increased by the interest income earned on a GIC of \$569. These internally restricted amounts are not available for other purposes without approval of the board of directors.

BULKLEY VALLEY HISTORICAL & MUSEUM SOCIETY
NOTES TO FINANCIAL STATEMENTS
(Unaudited - See Notice to Reader)
December 31, 2021

4. GRANTS

	<u>2021</u>	<u>2020</u>
BC Arts Council	\$ 55,488	\$ 30,500
Town of Smithers	54,500	54,713
Regional District of Bulkley Nechako	22,822	21,532
Canada Cultural Spaces	22,500	-
Young Canada Works	12,897	11,803
Other	12,097	8,793
Canada Summer Jobs	11,826	4,546
Museum Assistance Program COVID relief	5,692	9,482
Wetzink'kwa Community Forest Corp.	<u>4,400</u>	<u>11,137</u>
	<u>\$ 202,222</u>	<u>\$ 152,506</u>

5. DEFERRED CONTRIBUTIONS

	<u>2021</u>	<u>2020</u>
BC Arts Resiliency	\$ 23,000	\$ -
News Horizons for Seniors	1,686	2,676
Access Smithers	216	298
BC Arts Council	-	40,000
Canada Cultural Spaces Fund	-	22,500
Museum Assistance Program COVID relief	-	5,692
Young Canada Works	<u>-</u>	<u>4,427</u>
	<u>\$ 24,902</u>	<u>\$ 75,593</u>

BULKLEY VALLEY HISTORICAL & MUSEUM SOCIETY
SCHEDULE OF EXPENSES
(Unaudited - See Notice to Reader)
For the year ended December 31, 2021

EXPENSES	<u>2021</u>	% of Revenue	<u>2020</u>	% of Revenue
Wages and benefits	\$ 124,779	52.6	\$ 107,186	61.4
Repairs and maintenance	35,569	15.0	8,841	5.1
Rent	14,268	6.0	13,848	7.9
Online database	14,145	6.0	3,014	1.7
Exhibits	11,239	4.7	329	0.2
Professional fees	4,772	2.0	4,647	2.7
Utilities	4,342	1.8	3,003	1.7
Insurance, fees and dues	3,478	1.5	2,823	1.6
Advertising and promotion	2,355	1.0	994	0.6
Office and general	1,474	0.6	903	0.5
Training	1,456	0.6	282	0.2
Fundraising	1,424	0.6	1,642	0.9
Gift Shop	1,185	0.5	187	0.1
Telephone	1,131	0.5	1,365	0.8
Equipment	1,124	0.5	2,038	1.2
Supplies	1,077	0.5	751	0.4
Travel	430	0.2	1,613	0.9
Freight and delivery	296	0.1	260	0.1
Archives and library	88	-	1,627	0.9
	<u>\$ 224,632</u>	<u>94.7</u>	<u>\$ 155,353</u>	<u>89.0</u>

Lakes District Museum Society

Compiled Financial Information

For the year ended December 31, 2021

(With comparative figures for 2020)

Matilda D'Silva Ltd

Chartered Professional Accountant

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Burns Lake, BC, V0J 1E2

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Mobile: 250-685-8229
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matilda@matildadsilvacga.com

COMPILATION ENGAGEMENT REPORT

To the Members of Lakes District Museum Society

On the basis of information provided by management, I have compiled the statement of financial position of Lakes District Museum Society as at April 30, 2022, and the statements of revenues and expenditures and changes in net assets for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information ("financial information").

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

I performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, *Compilation Engagements*, which requires me to comply with relevant ethical requirements. My responsibility is to assist management in the preparation of the financial information.

I did not perform an audit engagement or a review engagement, nor was I required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

MATILDA D'SILVA LTD
Chartered Professional Accountant

Burns Lake, British Columbia
October 20, 2022

Lakes District Museum Society

Statement of Financial Position

December 31, 2021

(With comparative figures for 2020)

ASSETS

	2021	2020
Current assets:		
Cash	\$ 66,359	\$ 61,033
Investment	15,355	10,265
GST receivable	443	137
Prepaid expenses	<u>475</u>	<u>475</u>
	<u>\$ 82,632</u>	<u>\$ 71,910</u>

LIABILITIES AND NET ASSETS

Current liabilities:		
Accounts payable	\$ 6,797	\$ 2,474
Withholding taxes payable	3,947	1,864
Wages payable	<u>679</u>	<u>827</u>
	<u>11,423</u>	<u>5,165</u>
Net assets:		
Restricted net assets	-	19,592
Internally restricted	24,373	23,500
Unrestricted net assets	<u>46,836</u>	<u>23,653</u>
	<u>71,209</u>	<u>66,745</u>
	<u>\$ 82,632</u>	<u>\$ 71,910</u>

Approved by the directors:

Director,

CAMERON HART

Director,

LYLE GRAHAM

See Notes to financial information

Lakes District Museum Society

Statement of Operations and Changes in Fund Balances

For the year ended December 31, 2021

(With comparative figures for 2020)

	2021	2020
Revenue:		
Regional District of Bulkley- Nechako	\$ 57,636	\$ 49,074
Federal Government	24,988	27,470
Grants	12,530	20,486
Memberships	580	780
Other	<u>3,444</u>	<u>1,739</u>
	<u>99,178</u>	<u>99,549</u>
Expenditures:		
Accounting	1,500	1,300
Advertising & Promotion	347	42
Bank charges & interest	62	-
Delivery, freight & express	19	131
Insurance	425	425
Legal fees	-	55
Memberships	371	292
Office	759	725
Rental	3,120	3,000
Repairs & maintenance	3,464	3,074
Salaries & wages	63,459	56,682
Supplies	16,162	3,152
Telephone	1,785	1,663
Miscellaneous expenses	1,131	697
Utilities	<u>2,110</u>	<u>1,728</u>
	<u>94,714</u>	<u>72,966</u>
Excess of revenues over expenditures	<u>\$ 4,464</u>	<u>\$ 26,583</u>
Fund balances, beginning of year	<u>\$ 66,745</u>	<u>\$ 40,162</u>
Balance end of year	<u><u>\$ 71,209</u></u>	<u><u>\$ 66,745</u></u>

See notes to financial information

Lakes District Museum Society

Notes to Financial Information

December 31, 2021

(Unaudited - See Notice to Reader)

1. Basis of Accounting :

The basis of accounting applied in the preparation of the statement of financial position of Lakes District Museum Society as at December 31, 2022, and the statements of revenues and expenditures and changes in net assets for the year then ended is on the historical cost basis and reflects cash transactions with the addition of:

- investments recorded at cost
- accounts payable and accrued liabilities

2 Purpose of the organization:

The Lakes District Museum Society is a registered charity under the Income tax and is exempt from tax.

The purpose of the Society is:

- a) To gather and preserve information, records and objects of educational, historical and cultural value associated with the area, and without limiting the generality of the foregoing;
- b) To establish and maintain a museum for the purpose of preserving, recording and exhibiting for public enjoyment such materials; and
- c) To undertake other such activities, which from time to time may be deemed appropriate

Appendix A - Expected Form of Report

To the Shareholders of Lakes District Museum Society

On the basis of information provided by management, I have compiled the balance sheet of Lakes District Museum Society as at December 31, 2021, and the statements of income and retained earnings for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information ("financial information").

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

I performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, *Compilation Engagements*, which requires me to comply with relevant ethical requirements. My responsibility is to assist management in the preparation of the financial information.

I did not perform an audit engagement or a review engagement, nor was I required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

SMITHERS GALLERY ASSOCIATION**FINANCIAL STATEMENTS****MARCH 31, 2021****CONTENTS**

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EDMISON MEHR
CHARTERED PROFESSIONAL ACCOUNTANTS

Box 969 1090 Main Street
Smithers, B.C. V0J 2N0
Tel (250)847-4325 Fax (250)847-3074
E-mail: info@edmisonmehr.ca

Partners:
BRIAN R. EDMISON, B.A., CPA, CA
MICHAEL B. MEHR, B.Comm, CPA, CA
JEANNE M. MACNEIL, B.Comm, CPA, CA

NOTICE TO READER

On the basis of information provided by the Association's management, we have compiled the Statement of Financial Position of Smithers Gallery Association as at March 31, 2021 and the Statement of Operations and Changes in Net Assets for the year then ended. We have not performed an audit or a review engagement in respect of these financial statements and, accordingly, we express no assurance thereon. Readers are cautioned that these statements may not be appropriate for their purposes.

Smithers, B.C.
August 11, 2021


Edmison Mehr

SMITHERS GALLERY ASSOCIATION
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2021
(Unaudited - see Notice to Reader)

	2021	2020
ASSETS		
CURRENT		
Cash	\$ 179,732	\$ 15,182
Term deposits	12,688	12,500
Prepaid expenses	<u>1,000</u>	<u>606</u>
TANGIBLE CAPITAL ASSETS, Note 3	33,890	28,018
Less: Accumulated amortization	<u>17,758</u>	<u>11,186</u>
	<u>16,132</u>	<u>16,832</u>
	<u>\$ 209,552</u>	<u>\$ 45,120</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 8,735	\$ 1,209
Source deductions payable	1,556	1,186
Deferred revenue	<u>103,249</u>	<u>10,533</u>
	<u>113,540</u>	<u>12,928</u>
LONG TERM DEBT, Note 4	<u>60,000</u>	<u>-</u>
NET ASSETS		
NET ASSETS	<u>36,012</u>	<u>32,192</u>
	<u>\$ 209,552</u>	<u>\$ 45,120</u>

APPROVED BY THE BOARD:

SE Smith DIRECTOR

D Lojdak DIRECTOR

SMITHERS GALLERY ASSOCIATION
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2021
(Unaudited - see Notice to Reader)

	2021	2020
REVENUE		
Art sales - exhibitions	\$ 13,593	\$ 15,227
Art and card sales	33,364	24,946
Canadian Employment Wage Subsidy	8,957	-
Corporate sponsorships	-	7,350
Donations	1,202	640
Fundraising	4,109	6,094
Grants	51,341	46,474
Interest revenue and freight recoveries	617	249
Membership fees	1,975	1,950
Program fees	15,446	13,486
PST commissions	310	315
Rentals	780	2,835
Grant - summer student	18,146	10,351
Wetzin'kwa Grant	5,543	13,884
	<u>155,383</u>	<u>143,801</u>
EXPENSES		
Accounting and legal	2,953	2,913
Advertising and promotion	210	537
Amortization	6,572	6,572
Artists payments	32,048	32,406
Bank charges and interest	962	1,737
Contract fees	3,770	797
Exhibition costs	1,772	2,973
Freight	286	350
Fundraising	2,523	410
Insurance	1,315	1,282
Janitorial	128	111
Licenses and memberships	423	296
Office and meetings	1,303	905
Programs	9,732	12,991
Program cost - Wetzin'kwa	450	52
Rent	9,525	9,245
Repairs and maintenance	573	1,017
Supplies - Railway Avenue	107	167
Telephone and internet	1,509	1,427
Training	305	1,642
Utilities - Railway Avenue	2,233	2,703
Volunteer acknowledgements	-	221
Wages and benefits	72,183	72,878
Website and computer	166	196
Workers compensation	515	451
	<u>151,563</u>	<u>154,279</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES		
FOR THE YEAR	3,820	(10,478)
NET ASSETS, beginning of year	32,192	42,670
NET ASSETS, end of year	<u>\$ 36,012</u>	<u>\$ 32,192</u>

SMITHERS GALLERY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2021
(Unaudited - see Notice to Reader)

1. PURPOSE

The Smithers Gallery Association is a non-profit organization at the heart of the local visual arts community and has been in operation since 1971. The gallery's exhibitions change every four to five weeks and showcase the work of local and regional artists in solo and group shows. The Gallery regularly offers artists' talks and demonstrations, art classes and workshops, community art events, summer art camps, and free drop-in art activities for kids. The Smithers Gallery Association mission statement is "Creating community through art". The Association is considered a non-taxable entity by Canada Revenue Agency.

2. ACCOUNTING POLICIES

Tangible Capital Assets

Tangible capital assets are recorded at cost and are amortized on a declining balance basis, with the exception of leasehold improvements which are amortized on the straight line basis, each at the following annual rates:

Equipment	20 %
Computer hardware	50 %
Leasehold improvements	20 %
(approximates straight-line over 5 years)	

3. TANGIBLE CAPITAL ASSETS

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net 2021</u>	<u>Net 2020</u>
Equipment	\$ 15,027	\$ 4,469	\$ 10,558	\$ 6,592
Computer hardware	1,374	1,116	258	515
Leasehold improvements	<u>17,489</u>	<u>12,173</u>	<u>5,316</u>	<u>9,725</u>
	<u>\$ 33,890</u>	<u>\$ 17,758</u>	<u>\$ 16,132</u>	<u>\$ 16,832</u>

SMITHERS GALLERY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2021
(Unaudited - see Notice to Reader)

4. LONG TERM DEBT

	<u>2021</u>	<u>2020</u>
<p>Canada Emergency Business Account (CEBA) loan with 0% interest and no principal repayments required until December 31, 2022. Principal repayments can be voluntarily made at any time. Up to \$20,000 loan forgiveness is available on CEBA loans advanced for \$60,000 provided \$40,000 is paid back prior to December 31, 2022. If the balance is not paid by December 31, 2022, the remaining balance will be converted to a three year term loan at 5% annual interest, paid monthly, effective January 1, 2023. The full balance must be repaid by no later than December 31, 2025.</p>	\$ 60,000	\$ -
Less principal portion due within one year	<u>-</u>	<u>-</u>
	<u>\$ 60,000</u>	<u>\$ -</u>

**C.J.'s
Accounting
Services**

**Phone:
250-570-0192**



The diagram is a circular graphic divided into six equal segments by a vertical line, a horizontal line, and two diagonal lines. Each segment contains a label: 'Payroll' (top-left), 'Accounting' (top-right), 'Corporate Income Tax' (middle-right), 'Fuel Tax Rebates' (bottom-right), 'Farming' (bottom-left), and 'Personal Income Tax' (middle-left). A thick blue arrow runs along the outer edge of the circle, pointing clockwise from the top to the right, then down, then left, then up, and finally back to the top.

FORT FRASER VOLUNTEER FIRE DEPT

Financial Statements

Year Ended December 31, 2021

(Unaudited - See Notice to Reader)

FORT FRASER VOLUNTEER FIRE DEPT
Index to the Financial Statements
Year Ended December 31, 2021
(Unaudited)

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Notice to Reader

**To the Directors of
FORT FRASER VOLUNTEER FIRE DEPT**

We have compiled the balance sheet of FORT FRASER VOLUNTEER FIRE DEPT as at December 31, 2021 and the statements of income, retained earnings for the year then ended, from information provided by management. We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of such information. Readers are cautioned that these statements may not be appropriate for their purposes.

FORT FRASER VOLUNTEER FIRE DEPT

Balance Sheet as at December 31, 2021

(Unaudited - See Notice to Reader)

	31-Dec 2021	30-Sep 2020
ASSETS		
Current		
Cash	\$ 38,394	\$ 30,691
Equity Shares	103	102
Accounts Receivable	16,190	-
Sales Taxes Refundable	726	1,367
	<u>55,413</u>	<u>32,160</u>
 Equipment	 <u>56,341</u>	 <u>35,529</u>
	<u>111,754</u>	<u>67,689</u>
 LIABILITIES AND SHAREHOLDERS' EQUITY		
Current liabilities		
 Owners Equity		
Net Income	44,065	20,535
Equity	67,689	47,154
	<u>111,754</u>	<u>67,689</u>
	<u>\$ 111,754</u>	<u>\$ 67,689</u>

Approved by:

Director: _____

FORT FRASER VOLUNTEER FIRE DEPT

Statement of Income for the year ended December 31, 2021

(Unaudited - See Notice to Reader)

	31-Dec 2021	30-Sep 2020
Revenue		
Tax Revenue	\$ 19,600	\$ 19,600
Interest	4	44
Grant Revenue	35,000	24,705
Other	1,389	472
Net Revenue	55,993	44,821
Operating Expenses:		
Business Fees & Licenses	40	192
Freight Expense	19	63
Interest & Bank Charges	24	29
Office	1,593	262
Miscellaneous	1,273	6,502
Professional Fees	-	1,885
Repairs & Maintenance - Hall	1,080	9,341
Repairs & Maintenance - Trucks	2,960	746
Safety Equipment	-	667
Telephone & Internet	776	1,008
Utilities	4,163	3,591
	11,928	24,286
Net Income	\$ 44,065	\$ 20,535

SOUTHSIDE VOLUNTEER FIRE DEPARTMENT SOCIETY

Notice to Reader

Financial Statements

For the year ended December 31, 2021

(With comparative figures for 2020)

(Unaudited- See notice to reader)

Matilda D'Silva Ltd.

Chartered Professional Accountant

3115 Taylor Frontage Road
Burns Lake, BC V0J1E2

Phone (250) 685-8229/ Fax (250) -692-7779
email: matilda@matildadsilvacpa.com

NOTICE TO READER

On the basis of information provided by management, I have compiled the statement of financial position of Southside Volunteer Fire Department Society for the year ended December 31, 2021 and the statement of operations and changes in fund balances for the year then ended.

I have not performed an audit or a review engagement in respect of these financial statements and accordingly, I express no assurance thereon.

Readers are cautioned that these statements may not be appropriate for their purposes.

Burns Lake, BC
June 17, 2022



Matilda D'Silva Ltd
Chartered Professional Accountant

SOUTHSIDE VOLUNTEER FIRE DEPARTMENT SOCIETY

Statement of Financial Position

December 31, 2021

(With comparative figures for 2020)

(Unaudited - See Notice to Reader)

ASSETS

	2021	2020
Current assets:		
Bank	\$ 96,734	\$ 96,602
Bank-Gaming	1,998	1,937
Public services bodies rebate receivable	604	785
Prepaid expenses	<u>3,459</u>	<u>3,788</u>
	102,795	103,112
Property, plant and equipment (Note 1)	<u>23,137</u>	<u>23,137</u>
	\$ <u><u>125,932</u></u>	\$ <u><u>126,249</u></u>

LIABILITIES AND NET ASSETS

Current liabilities:		
Accounts payable	\$ <u>5,632</u>	\$ <u>4,838</u>
Net Assets:		
Invested in capital assets	23,137	23,137
Unrestricted net assets	<u>97,163</u>	<u>98,274</u>
	<u>120,300</u>	<u>121,411</u>
	\$ <u><u>125,932</u></u>	\$ <u><u>126,249</u></u>

Approved by the Director:

Director, _____

SOUTHSIDE VOLUNTEER FIRE DEPARTMENT SOCIETY

Statement of Operations

For the year ended December 31, 2021

(With comparative figures for 2020)

(Unaudited - See Notice to Reader)

	2021	2020
Revenue:		
Regional District of Bulkley- Nechako	\$ 27,600	\$ 38,870
Interest	<u>152</u>	<u>145</u>
	<u>27,752</u>	<u>39,015</u>
Expenditures:		
Accounting	2,973	3,230
Bank charges	24	24
Community promotion	-	123
Fuel	2,789	2,000
Insurance & Licences	4,932	5,160
Office & Shop supplies	3,077	3,416
Repairs & Maintenance	4,225	2,474
Training	-	6,150
Telephone & communications	5,122	1,532
Utilities	<u>5,721</u>	<u>5,026</u>
	<u>28,863</u>	<u>29,135</u>
Excess of revenues over expenditures	(1,111)	9,880
Unrestricted fund balances, beginning of year	<u>121,411</u>	<u>111,531</u>
Unrestricted fund balances, end of year	<u>\$ 120,300</u>	<u>\$ 121,411</u>

SOUTHSIDE VOLUNTEER FIRE DEPARTMENT SOCIETY

December 31, 2021

(Unaudited - See Notice to Reader)

Southside Volunteer Fire Department Society (SVFDS) is a registered charity under the Income tax and is exempt from tax. It was incorporated on August 3, 1983. On November 1, 2015 Regional District of Bulkley-Nechako and SVFDS entered into an agreement to provide fire prevention, fire suppression and emergency assistance services to the areas covered within the boundaries specified by the Amendment By-law 1729, 2015 and First Nations Reserve Lands on the Southside of Francois Lake.

Lease agreement

Vide a Lease agreement dated October 31, 2017 Cheslatta Carrier Nations has granted a lease in perpetuity to SVFDS with no attached fee for the use of land & building on District lot 716, Range 4, Lot 5, Plan 10674. Parcel identifier 004-945-701 registered to Cheslatta Carrier Nations. The lease agreement remains in effect as long as SVFDS exists and provides fire protection service as outlined above

1. Property, Plant & Equipment:

	Cost	Accumulated Amortization	2021 Net Value	2020 Net Value
Buildings	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
Fire fighting equipment	<u>13,137</u>	<u>-</u>	<u>13,137</u>	<u>13,137</u>
	<u>\$ 23,137</u>	<u>\$ -</u>	<u>\$ 23,137</u>	<u>\$ 23,137</u>

TOPLEY FIRE PROTECTION SOCIETY
FINANCIAL STATEMENTS
(UNAUDITED - SEE NOTICE TO READER)
December 31, 2021

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NANCY A. ROISUM

CHARTERED PROFESSIONAL ACCOUNTANT LTD.

2005 Nadina Ave
PO Box 1558
Houston BC V0J 1Z0

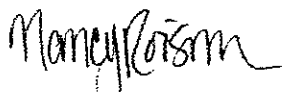
nancy@roisumcpa.ca
phone 250-845-3221
fax 250-845-3250

NOTICE TO READER

On the basis of information provided by management, I have compiled the statement of financial position of Topley Fire Protection Society as at December 31, 2021 and the statements of operations and changes in net assets for the year then ended.

I have not performed an audit or a review engagement in respect of these financial statements and, accordingly, I express no assurance thereon.

Readers are cautioned that these statements may not be appropriate for their purposes.



Nancy A. Roisum Chartered Professional Accountant Ltd,

Houston, British Columbia
March 9, 2022

TOPLEY FIRE PROTECTION SOCIETY
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS
(UNAUDITED - SEE NOTICE TO READER)
For the year ended December 31, 2021

	<u>2021</u>	<u>2020</u>
REVENUES		
Province of BC	\$ 61,646	\$ 155,000
Regional District	34,140	34,050
Donations	266	
Interest	38	21
Other revenues	<u>127</u>	<u>223</u>
	96,217	189,294
EXPENSES		
Amortization	34,535	40,409
Insurance		562
Office	2,031	2,863
Professional fees	1,179	1,007
Repairs and maintenance	18,976	1,182
Sub-contracts	8,680	
Supplies	6,904	7,206
Telephone and radio	3,980	2,751
Training	1,370	5,687
Travel	553	
Utilities	5,309	5,830
Vehicle expenses	<u>19,859</u>	<u>16,196</u>
	103,376	83,693
OPERATING INCOME	<u>(7,159)</u>	<u>105,601</u>
OTHER INCOME		
Gain (loss) on disposal of assets	<u>(51,110)</u>	<u>(56,659)</u>
EXCESS OF REVENUES OVER EXPENSES	(58,269)	48,942
NET ASSETS, beginning of year	<u>267,183</u>	<u>218,241</u>
NET ASSETS, end of year	<u>\$ 208,914</u>	<u>\$ 267,183</u>

See accompanying Notes to Financial Statements

1

**TOPLEY FIRE PROTECTION SOCIETY
STATEMENT OF FINANCIAL POSITION
(UNAUDITED - SEE NOTICE TO READER)
December 31, 2021**

ASSETS

	<u>2021</u>	<u>2020</u>
CURRENT		
Cash	\$ 69,032	\$ 151,441
Amounts receivable		225
Goods and Services Tax rebate receivable	3,431	1,887
Prepaid expenses	<u> </u>	<u>6,317</u>
	72,463	159,870
PROPERTY, PLANT & EQUIPMENT (Note 1)	<u>141,255</u>	<u>123,215</u>
	<u>\$ 213,718</u>	<u>\$ 283,085</u>

LIABILITIES

CURRENT		
Accounts payable and accrued liabilities	\$ <u>4,804</u>	\$ <u>15,902</u>

NET ASSETS

NET ASSETS	<u>208,914</u>	<u>267,183</u>
	<u>\$ 213,718</u>	<u>\$ 283,085</u>

Approved by the Directors:

A. Kelly, Chair Harvey Faust, Treasurer

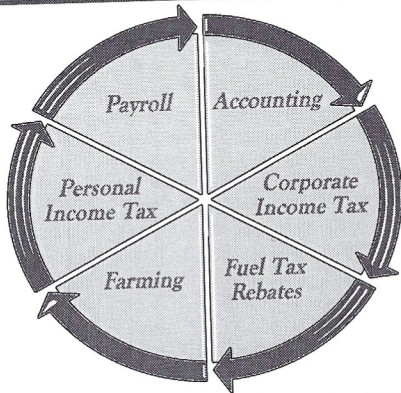
**TOPLEY FIRE PROTECTION SOCIETY
NOTES TO FINANCIAL STATEMENTS
(UNAUDITED - SEE NOTICE TO READER)
December 31, 2021**

1. PROPERTY, PLANT & EQUIPMENT

	2021		2020	
	Cost	Accum. Amort.	Net Book Value	Net Book Value
Leasehold Imp.	\$ 45,125	\$ 22,371	\$ 22,754	\$ 20,018
Computer equipment	7,244	5,771	1,473	2,104
Equipment	330,197	226,356	103,841	87,182
Firefighting gear	47,173	39,748	7,425	6,621
Uniforms	3,313	3,313		88
Signs	<u>10,596</u>	<u>4,834</u>	<u>5,762</u>	<u>7,202</u>
	<u>\$ 443,648</u>	<u>\$ 302,393</u>	<u>\$ 141,255</u>	<u>\$ 123,215</u>

**C.J.'s
Accounting
Services**

**Phone:
250-570-0192**



The diagram is a circular flow chart with five segments. Starting from the top and moving clockwise, the segments are: Payroll, Accounting, Corporate Income Tax, Fuel Tax Rebates, and Personal Income Tax. Arrows on the outer edge of the circle point from one segment to the next in a clockwise direction.

CLUCULZ LAKE VOLUNTEER FIRE DEPARTMENT

Financial Statements

Year Ended December 31, 2021

(Unaudited - See Notice to Reader)

CLUCULZ LAKE VOLUNTEER FIRE DEPARTMENT

Index to the Financial Statements

Year Ended December 31, 2021

*(Unaudited)***Contents**

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Notice to Reader**To the Directors of
CLUCULZ LAKE VOLUNTEER FIRE DEPARTMENT**

We have compiled the balance sheet of CLUCULZ LAKE VOLUNTEER FIRE DEPARTMENT as at December 31, 2021 and the statements of income, retained earnings for the year then ended, from information provided by management. We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of such information. Readers are cautioned that these statements may not be appropriate for their purposes.

CLUCULZ LAKE VOLUNTEER FIRE DEPARTMENT
 Statement of Income for the year ended December 31, 2021
 (Unaudited - See Notice to Reader)

	31-Dec 2021	30-Sep 2020
Revenue		
Tax Revenue	\$ 17,800	\$ 5,877
Interest	8	9
Other	1,758	-
Grant Revenue	1,553	-
Net Revenue	<u>21,119</u>	<u>5,886</u>
Operating Expenses:		
Business Fees & Licenses	841	-
Equipment	4,762	310
Insurance	1,550	2,694
Interest & Bank Charges	88	6
Miscellaneous Expense	335	167
Office	636	1,376
Professional Fees	656	-
Repairs & Maintenance - Trucks	2,399	-
Training	2,446	-
Utilities	1,181	42
	<u>14,894</u>	<u>4,595</u>
Net Income	<u>\$ 6,225</u>	<u>\$ 1,291</u>

CLUCULZ LAKE VOLUNTEER FIRE DEPARTMENT

Balance Sheet as at December 31, 2021

(Unaudited - See Notice to Reader)

	31-Dec 2021	30-Sep 2020
ASSETS		
Current		
Cash	\$ 8,705	\$ 38,147
Equity Shares	82	81
Funds Held In Trust	13,500	-
	<u>22,287</u>	<u>38,228</u>
Equipment	47,082	30,132
Mobile Equipment	6,500	6,500
Building Project	5,216	-
	<u>81,085</u>	<u>74,860</u>

LIABILITIES AND SHAREHOLDERS' EQUITY

Current liabilities

Shareholders' equity
Retained Earnings
Net Income

74,860	73,569
6,225	1,291
<u>81,085</u>	<u>74,860</u>
<u>\$ 81,085</u>	<u>\$ 74,860</u>

Approved by:

Director: _____

NORTHERN SOCIETY FOR DOMESTIC PEACE
FINANCIAL STATEMENTS
MARCH 31, 2022

NORTHERN SOCIETY FOR DOMESTIC PEACE
FINANCIAL STATEMENTS
MARCH 31, 2022

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EDMISON MEHR
CHARTERED PROFESSIONAL ACCOUNTANTS

Box 969 1090 Main Street
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E-mail: info@edmisonmehr.ca

Partners:
BRIAN R. EDMISON, B.A., CPA, CA
MICHAEL B. MEHR, B.Comm, CPA, CA
JEANNE M. MACNEIL, B.Comm, CPA, CA

INDEPENDENT AUDITOR'S REPORT

To the Directors of
NORTHERN SOCIETY FOR DOMESTIC PEACE
Smithers, BC

Qualified Opinion

We have audited the accompanying financial statements of NORTHERN SOCIETY FOR DOMESTIC PEACE, which comprise the Statement of Financial Position as at March 31, 2022, and the Statements of Changes to Fund Balances, Operations and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies. In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2022, and its financial performance and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Entities.

Basis for Qualified 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 Society in accordance with the ethical requirements that are relevant to our audit of the 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 qualified opinion.

In common with many not-for-profit organizations, the Society derives revenues from fundraising activities and donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly our verification of these revenues was limited to the amounts recorded in the records of the Society and we were not able to determine whether any adjustments might be necessary to revenue, excess of revenue over expenditures and fund balances.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Entities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society'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 Society or to cease operations, or have no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, 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 misstatements when it exists. Misstatements can arise from fraud or errors 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 financial statements. As part of an audit in accordance with Canadian auditing standards, we exercise professional judgement and maintain professional skepticism through the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- 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 purposes of expressing an opinion on the effectiveness of the Society'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 Society'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 Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including disclosure, 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.

Report on Other Legal and Regulatory Requirement

As required by the British Columbia Societies Act, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

Smithers, BC
June 27, 2022

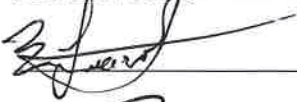



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**NORTHERN SOCIETY FOR DOMESTIC PEACE
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2022**

	Operating Fund	Capital Fund	Reserve Funds	Total 2022	Total 2021
ASSETS					
CURRENT					
Cash	\$ 784,738	-	-	784,738	772,911
Cash - BC Gaming	32,690	-	-	32,690	33,057
Term deposit & accrued interest, Note 3	10,722	-	-	10,722	10,642
Accounts receivable	74,553	-	-	74,553	67,986
GST receivable	2,040	-	-	2,040	-
Prepaid expenses	6,004	-	-	6,004	4,597
	<u>910,747</u>	<u>-</u>	<u>-</u>	<u>910,747</u>	<u>889,193</u>
DUE FROM (TO) OTHER FUNDS	<u>(362,289)</u>	<u>-</u>	<u>362,289</u>	<u>-</u>	<u>-</u>
TANGIBLE CAPITAL ASSETS, Note 4	<u>-</u>	<u>689,605</u>	<u>-</u>	<u>689,605</u>	<u>730,185</u>
PROPERTY DEVELOPMENT IN PROGRESS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,269,888</u>
	<u>\$ 548,458</u>	<u>689,605</u>	<u>362,289</u>	<u>1,600,352</u>	<u>2,889,266</u>
LIABILITIES					
CURRENT					
Accounts payable	\$ 22,219	-	-	22,219	49,102
GST payable	-	-	-	-	64,835
Due to employees	698	-	-	698	4,131
Wages payable	3,443	-	-	3,443	26,932
Vacation pay payable	37,809	-	-	37,809	31,933
Payroll deductions and benefits payable	35,047	-	-	35,047	20,941
Damage deposits	1,258	-	-	1,258	925
Revenue in advance, Note 6	190,266	-	-	190,266	191,622
Accrued interest payable	932	-	-	932	1,037
BC Housing promissory note	-	-	-	-	1,269,888
Current portion of long term debt, Note 7	<u>-</u>	<u>25,075</u>	<u>-</u>	<u>25,075</u>	<u>23,574</u>
	<u>291,672</u>	<u>25,075</u>	<u>-</u>	<u>316,747</u>	<u>1,684,920</u>
LONG TERM DEBT, Note 7	<u>-</u>	<u>186,318</u>	<u>-</u>	<u>186,318</u>	<u>211,581</u>
FUND BALANCES					
OPERATING NET ASSETS	256,786	-	-	256,786	196,544
INVESTED IN CAPITAL ASSETS	-	478,212	-	478,212	495,032
RESTRICTED FUNDS, Note 8	<u>-</u>	<u>-</u>	<u>362,289</u>	<u>362,289</u>	<u>301,189</u>
	<u>256,786</u>	<u>478,212</u>	<u>362,289</u>	<u>1,097,287</u>	<u>992,765</u>
	<u>\$ 548,458</u>	<u>689,605</u>	<u>362,289</u>	<u>1,600,352</u>	<u>2,889,266</u>

APPROVAL OF THE BOARD:

 Director **BEN FERSHT**

 Director **MARC DEMOL**

**NORTHERN SOCIETY FOR DOMESTIC PEACE
STATEMENT OF CHANGES TO FUND BALANCES
FOR THE YEAR ENDED MARCH 31, 2022**

	Operating Fund	Capital Fund	Reserve Funds	Total 2022	Total 2021
Fund balance, beginning of year	\$ <u>196,544</u>	<u>495,032</u>	<u>301,189</u>	<u>992,765</u>	<u>806,313</u>
Change in fund balances during year:					
Excess (deficiency) of revenues over expenses for the year	<u>155,561</u>	<u>21,761</u>	<u>-</u>	<u>177,322</u>	<u>186,452</u>
Capital expenditures and transfer of fund balances:					
Transfers from restricted funds	41,500	-	(41,500)	-	-
Transfers to restricted funds	<u>(102,600)</u>	<u>-</u>	<u>102,600</u>	<u>-</u>	<u>-</u>
	<u>(61,100)</u>	<u>-</u>	<u>61,100</u>	<u>-</u>	<u>-</u>
Changes to invested in capital assets					
Purchase of tangible capital assets from operating in year	(10,457)	10,457	-	-	-
Contribution of land to Province of BC	-	(72,800)	-	(72,800)	-
Debt repayment in year	<u>(23,762)</u>	<u>23,762</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>(34,219)</u>	<u>(38,581)</u>	<u>-</u>	<u>(72,800)</u>	<u>-</u>
Change in fund balances during year	<u>60,242</u>	<u>(16,820)</u>	<u>61,100</u>	<u>104,522</u>	<u>186,452</u>
Fund balance, end of year	\$ <u><u>256,786</u></u>	<u><u>478,212</u></u>	<u><u>362,289</u></u>	<u><u>1,097,287</u></u>	<u><u>992,765</u></u>

**NORTHERN SOCIETY FOR DOMESTIC PEACE
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2022**

	Operating Fund	Capital Fund	Reserve Funds	Total 2022	Total 2021
REVENUE					
Government funding, Note 11	\$ 1,717,403	-	-	1,717,403	1,670,006
Grants - foundations, other	316,612	-	-	316,612	218,683
Rental	68,016	-	-	68,016	67,470
Fee for service	7,560	-	-	7,560	25,697
Donations and memberships	92,126	80,633	-	172,759	123,010
Interest	626	-	-	626	567
Fundraising and other	<u>2,034</u>	<u>-</u>	<u>-</u>	<u>2,034</u>	<u>-</u>
	<u>2,204,377</u>	<u>80,633</u>	<u>-</u>	<u>2,285,010</u>	<u>2,105,433</u>
EXPENSES					
Wages and benefits	1,592,950	-	-	1,592,950	1,449,414
Advertising and promotion	7,343	-	-	7,343	706
Amortization	-	58,872	-	58,872	34,395
Bad debts	1,084	-	-	1,084	(78)
Bank charges and interest	4,386	-	-	4,386	414
Client costs	34,618	-	-	34,618	22,767
Fundraising	290	-	-	290	1,943
Honorariums	402	-	-	402	28,147
Insurance	13,074	-	-	13,074	13,190
Interest - long term	13,617	-	-	13,617	14,993
Licenses, dues and fees	7,458	-	-	7,458	5,888
Office	7,223	-	-	7,223	6,517
Professional fees	26,581	-	-	26,581	23,017
Program supplies	26,647	-	-	26,647	13,506
Property taxes	16,608	-	-	16,608	16,207
Rent	20,086	-	-	20,086	19,144
Repairs and maintenance	47,668	-	-	47,668	51,058
Subcontract and clinical supervision	95,776	-	-	95,776	17,614
Telephone and internet	35,223	-	-	35,223	39,415
Travel, training, workshops, projects	48,003	-	-	48,003	116,238
Utilities	<u>49,779</u>	<u>-</u>	<u>-</u>	<u>49,779</u>	<u>44,486</u>
	<u>2,048,816</u>	<u>58,872</u>	<u>-</u>	<u>2,107,688</u>	<u>1,918,981</u>
Excess (deficiency) of revenues over expenses for the year	<u>\$ 155,561</u>	<u>21,761</u>	<u>-</u>	<u>177,322</u>	<u>186,452</u>

**NORTHERN SOCIETY FOR DOMESTIC PEACE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2022**

	<u>Total</u>	<u>Total</u>
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses for the year	\$ 177,322	186,452
Add: Items not involving cash		
Amortization	58,872	34,395
Capital asset contribution - donation	<u>(80,633)</u>	<u>-</u>
	<u>155,561</u>	<u>220,847</u>
Net change in non-cash working capital		
Net (increase) decrease in:		
Accounts receivable	(6,567)	60,059
GST receivable	(66,874)	65,940
Due from employees	(3,433)	3,717
Prepaid expenses	(1,407)	511
Property development in progress	1,269,888	(926,813)
Net increase (decrease) in:		
Accounts payable	(26,886)	(79,947)
Wages payable	(23,489)	(5,780)
Vacation pay payable	5,877	(1,757)
Payroll deductions and benefits payable	14,105	(7,087)
Damage deposits	333	(400)
Revenue in advance	(1,356)	10,618
Accrued interest payable	(105)	(99)
BC Housing promissory note	<u>(1,269,888)</u>	<u>926,813</u>
	<u>(109,802)</u>	<u>45,775</u>
	<u>45,759</u>	<u>266,622</u>
FINANCING ACTIVITIES		
Repayment of long term debt	<u>(23,762)</u>	<u>(22,391)</u>
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(10,457)	(18,314)
Redemption (purchase) of term deposits	<u>(80)</u>	<u>(147)</u>
	<u>(10,537)</u>	<u>(18,461)</u>
INCREASE (DECREASE) IN CASH	11,460	225,770
CASH, beginning of year	<u>805,968</u>	<u>580,198</u>
CASH, end of year	<u>\$ 817,428</u>	<u>805,968</u>
CASH CONSISTS OF:		
Cash	\$ 784,738	772,911
Cash - BC Gaming	<u>32,690</u>	<u>33,057</u>
	<u>\$ 817,428</u>	<u>805,968</u>
ADDITIONAL CASH FLOW INFORMATION:		
Interest paid	<u>\$ 13,720</u>	<u>\$ 15,092</u>

**NORTHERN SOCIETY FOR DOMESTIC PEACE
SCHEDULE OF OPERATIONS BY PROGRAM
FOR THE YEAR ENDED MARCH 31, 2022**

	<u>REVENUE</u>	<u>EXPENSES</u>	<u>ADMINISTRATION</u>	<u>EXCESS OF REVENUES FOR YEAR</u>	<u>CAPITAL EXPENDITURES AND TRANSFERS</u>	<u>CHANGE IN FUND BALANCES IN YEAR</u>
01 - Administration	\$ 6,243	196,347	219,791	29,687	(839)	28,848
02 - Passage House	556,195	509,504	(42,530)	4,161	(4,543)	(382)
03 - Third Stage	31,033	31,921	(2,760)	(3,648)	-	(3,648)
05 - Sexual Abuse Intervention	206,640	181,557	(19,712)	5,371	(5,300)	71
Peace Program Smithers	112,693	93,819	(11,249)	7,625	(7,600)	25
07 - Domestic Peace Project	90,823	79,583	(9,081)	2,159	(2,000)	159
08 - Fundraising	45,670	8,962	-	36,708	(25,000)	11,708
10 - V.S. Police Based	85,496	64,462	(8,104)	12,930	(12,500)	430
11 - VA - Community Based	71,075	63,766	(7,513)	(204)	-	(204)
12 - Pregnancy Outreach	132,824	121,554	(10,271)	999	(879)	120
14 - Youth Forensics	23,548	19,009	(2,454)	2,085	(2,000)	85
15 - Stopping the Violence	155,775	137,302	(16,193)	2,280	(2,200)	80
Building	36,981	5,085	(3,588)	28,308	(23,762)	4,546
Womens Shelter Canada	40,829	35,804	(3,832)	1,193	(1,193)	-
IFOT Training	10,000	2,580	(3,600)	3,820	-	3,820
Peace Program Houston	56,451	49,296	(5,439)	1,716	-	1,716
23 - Houston STV	54,835	48,940	(4,885)	1,010	-	1,010
25 - Outreach Services	51,672	40,045	(5,279)	6,348	(4,800)	1,548
26 - Strengthening Families	62,224	38,831	(5,935)	17,458	-	17,458
Houston Bidg	2	2,968	-	(2,966)	-	(2,966)
24 ~ Critical Incident Stress Management	250	9,723	-	(9,473)	9,500	27
Emergency Sexual Assault Response Team	125,610	134,387	(15,263)	(24,040)	24,075	35
36 ~ Short Term Projects - ITFL	12,086	15,225	-	(3,139)	-	(3,139)
09 ~ VS Hazelton	74,940	67,332	(6,803)	805	-	805
29 ~ Short Term Projects	39,809	39,676	-	133	-	133
31 ~ Loans for Life	1,805	1,805	-	-	-	-
35 ~ Short Term Projects - Campus Security	65,694	26,757	(2,300)	36,637	(36,278)	359
34 ~ CRN Houston	8,355	8,172	-	183	-	183
33 ~ CRN Smithers	11,635	11,408	-	227	-	227
Property Development	33,184	2,996	(33,000)	(2,812)	-	(2,812)
	<u>\$ 2,204,377</u>	<u>2,048,816</u>	<u>-</u>	<u>155,561</u>	<u>(95,319)</u>	<u>60,242</u>

**NORTHERN SOCIETY FOR DOMESTIC PEACE
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2022**

1. PURPOSE

The purpose of the Society is to develop, deliver and support programs that provide opportunities for individuals and families to strengthen their relationships and the quality of their lives by fostering respect, challenging violence and promoting health and self-determination.

The Northern Society for Domestic Peace was incorporated under the Society Act on February 2, 1993 and is a registered charitable organization whose activities are exempt from taxation.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

Fund Accounting

The Society follows the restricted fund method of accounting for contributions.

The Operating Fund accounts for the Society's program delivery and administrative activities.

The Capital Asset Fund reports the ownership, financing and equity related to the Society's tangible capital assets.

The Reserve Fund reports the assets, liabilities, revenues and expenses related to the reserves established to fund future expenditures.

Cash

Cash consists of cash and cash equivalents that are defined as highly-liquid investments with maturities of three months or less at the acquisition date.

Term deposits and accrued interest

Term deposits are initially recognized and subsequently measured at fair value plus accrued interest, determined using market information. Transaction costs and net gains and losses arising from changes in fair value are immediately recognized in operations.

Tangible Capital Assets

All property and equipment assets are recorded at cost in the capital fund. Amortization is recorded in the capital fund for building and leasehold improvements on the straight-line basis and furniture and equipment and computer equipment on the declining balance basis, each at the following annual rates:

Buildings - Second Step/1st Avenue	- 2.5%
Leasehold improvements - Transition House	- 6.67%
Leasehold improvements - Pregnancy Outreach	- 20%
Leasehold improvements - Office	- 20%
Equipment and furniture	- 30%
Computer equipment	- 40%
Computer equipment	- 30%

**NORTHERN SOCIETY FOR DOMESTIC PEACE
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2022**

Revenue

Restricted contributions related to expenses for future periods are deferred and are recognized as revenue in the Operating Fund in the same period or periods as the related expenses are recognized.

Unrestricted contributions are recognized as revenue of the Operating Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Donated Materials and Services

It is the Society's policy to record the value of donated materials and services when a fair value can be reasonably estimated and when the materials and services are used in the normal course of the Society's operations and would otherwise have been purchased.

Financial Instruments

Measurement of financial instruments

The Society initially measures its financial assets and financial liabilities at fair value, except for certain non-arm's length transactions.

The society subsequently measures all of its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost include cash, short term investments, accounts receivable, and GST receivable.

Financial liabilities measured at amortized cost include accounts payable, wages payable, vacation payable, payroll deductions payable and current portion of long-term debt.

The society's financial assets measured at fair value include quoted shares.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Transactions costs

The society recognizes its transaction costs in net income in the period incurred. However, the carrying amount of the financial instruments that will not be subsequently measured at fair value is reflected in the transaction costs that are directly attributable to their origination, issuance or assumption.

**NORTHERN SOCIETY FOR DOMESTIC PEACE
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2022**

Use of estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known. Actual results could differ from those estimates.

3. TERM DEPOSITS

<u>Term Deposit</u>	<u>2022</u>	<u>2021</u>	<u>Maturity Date</u>	<u>Details</u>
BVCU 704	<u>10,722</u>	<u>10,642</u>	05/08/22	0.5% interest
	<u>\$ 10,722</u>	<u>\$ 10,642</u>		

**NORTHERN SOCIETY FOR DOMESTIC PEACE
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2022**

4. TANGIBLE CAPITAL ASSETS

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net</u>
2022:			
Buildings:			
Second Step	\$ 331,460	241,122	90,338
1st Avenue	320,508	140,578	179,930
Transition House	534,262	516,149	18,113
Equipment and furniture	72,237	63,254	8,983
Computer equipment	35,989	27,241	8,748
Vehicle	<u>80,633</u>	<u>24,190</u>	<u>56,443</u>
	1,375,089	1,012,534	362,555
Land			
Second Step	60,000	-	60,000
1st Avenue	187,050	-	187,050
Transition House	<u>80,000</u>	<u>-</u>	<u>80,000</u>
	<u>\$ 1,702,139</u>	<u>1,012,534</u>	<u>689,605</u>
2021:			
Buildings:			
Second Step	\$ 331,460	232,911	98,549
1st Avenue	320,508	132,220	188,288
Leasehold improvements:			
Transition House	534,262	507,719	26,543
Equipment and furniture	67,419	59,404	8,015
Computer equipment	30,349	21,409	8,940
Vehicle	<u>-</u>	<u>-</u>	<u>-</u>
	1,283,998	953,663	330,335
Land			
Second Step	60,000	-	60,000
1st Avenue	187,050	-	187,050
Transition House	<u>152,800</u>	<u>-</u>	<u>152,800</u>
	<u>\$ 1,683,848</u>	<u>953,663</u>	<u>730,185</u>

5. LINE OF CREDIT

The Society has available a line of credit of \$10,000. The line of credit is secured by a general security agreement covering all assets of the Society. The line of credit has not been utilized in 2022 or 2021.

**NORTHERN SOCIETY FOR DOMESTIC PEACE
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2022**

6. REVENUE IN ADVANCE

Revenue in advance consists of the following amounts:

	<u>2022</u>	<u>2021</u>
Pregnancy Outreach	\$ 2,821	\$ 4,448
Property Development	-	2,237
Prenatal	9,005	16,505
BC Gaming Commission	32,500	32,234
Partners in Sex Violence	1,815	1,815
Interagency Case Assessment Team	-	6,379
Justice Bowl	720	720
Strengthening Families	9,244	9,244
Womens Shelter Canada	32,421	-
ITFL/IFOT	85,500	-
Loans for life - Smithers	4,077	4,442
Loan for life - Houston	1,673	2,673
BC Housing revenue in advance	-	40,344
Passage House	-	25,000
Women Safety Outreach Projects	-	17,915
MMIW Gathering	-	11,240
Imagine Grant	-	4,275
Other	<u>10,490</u>	<u>12,151</u>
	<u>\$ 190,266</u>	<u>191,622</u>

**NORTHERN SOCIETY FOR DOMESTIC PEACE
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2022**

7. LONG TERM DEBT

Long term debt consists of the following mortgages:

	<u>2022</u>	<u>2021</u>
Bulkley Valley Credit Union, commercial loan due in monthly payments of \$2,189 principal and interest combined, bearing interest at 6.19%, maturing October 28, 2024 and secured by land and building	\$ 148,125	\$ 164,774
Bulkley Valley Credit Union, commercial loan due in monthly payments of \$935 principal and interest combined, bearing interest at 6.19%, maturing October 28, 2024 and secured by land and building	<u>63,268</u>	<u>70,381</u>
	211,393	235,155
Current portion of long term debt	<u>25,075</u>	<u>23,574</u>
	<u>\$ 186,318</u>	<u>211,581</u>

Principal payments in each of the next 5 years assuming the mortgages are renewed at similar terms are as follows:

2023	\$ 25,075
2024	26,672
2025	28,370
2026	30,176
2027	32,100
Thereafter	<u>69,000</u>
	<u>\$ 211,393</u>

**NORTHERN SOCIETY FOR DOMESTIC PEACE
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2022**

8. RESERVE FUNDS

The Society has established reserve fund balances intended for contingency purposes and to fund specific future expenditures. The reserve amounts consist of the following:

	<u>2022</u>	<u>2021</u>
Mens Group	\$ 58,228	\$ 58,228
Short term Projects	1,331	1,331
Transition House	28,758	28,758
Emergency Sexual Assault Response Team	7,016	32,816
Fundraising	51,500	26,500
Community Response Network	7,436	7,436
Critical incident response team	26,500	36,000
Strengthening Families	7,500	7,500
Contingency	17,061	17,061
Pregnancy Outreach	11,623	4,023
OnHerWay House/River Stone House	23,112	23,112
SAIP	6,500	6,500
Victim Service Police Based	25,000	12,500
Ministry of Public Safety & Solicitor General-enhancement	36,175	36,175
Recruitment and training	16,300	-
Campus Security	<u>38,249</u>	<u>3,249</u>
	<u>\$ 362,289</u>	<u>301,189</u>

**NORTHERN SOCIETY FOR DOMESTIC PEACE
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2022**

9. FINANCIAL ASSETS AND LIABILITIES

The Society is not exposed to significant foreign currency risk. The significant financial risks to which the Society is exposed include the following:

Credit risk

Credit risk is the risk of loss associated with counterparty's inability to fulfil its payment obligations. Financial instruments that potentially subject the Society to a concentration of credit risk consist primarily of cash, term deposits and accounts receivable. The Society limits its exposure to credit loss by placing its cash and term deposits with major Canadian financial institutions and by monitoring accounts receivable balances on an ongoing basis. The Society's maximum exposure to credit risk for cash, term deposits and accounts receivable is the amounts disclosed in the Statement of Financial Position. Management believes that credit risk for financial instruments is minimal.

Fair value

The Society estimates the fair value of its financial instruments based on current interest rates, market value and pricing of financial instruments with comparable terms. Unless otherwise indicated, the carrying value of these financial instruments approximates their fair market value because of the near maturity of those instruments. Management believes that the fair value risk is minimal.

Liquidity Risk

Liquidity risk is the risk that the Society will not be able to meet its financial obligations as they fall due. The Society's approach to managing liquidity is to evaluate current and expected liquidity requirements under both normal and stressed conditions to ensure that it maintains sufficient reserves of cash or have an available credit facility to meet its liquidity requirements in the short and long term.

As at March 31, 2022, the Society had unrestricted cash and term deposits of \$759,738 (March 31, 2021 - \$772,911) to settle current liabilities of \$316,747 (March 31, 2021 - \$391,461). Management believes that liquidity risk for financial instruments is minimal.

Market risk

Market risk incorporates a range of risks. Movement in risk factors, such as market price risk and currency risk, affect the fair values of financial assets and liabilities. The Society is potentially exposed to these risks. The Society mitigates these risks by currently retaining its funds in Canadian bank accounts and term deposits.

Interest rate risk

The Society is exposed to interest rate risk to the extent that the cash maintained is subject to a floating rate of interest. The interest rate risk on cash and money market funds is not considered significant.

10. REMUNERATION PAID TO DIRECTORS, EMPLOYEES AND CONTRACTORS

In accordance with the Societies Act the Society discloses all remuneration paid to directors and also discloses annual payments to employees and contractors that individually exceed \$75,000. The Society has not paid any remuneration to any directors for the year. The Society has two employees and no contractors that were paid in excess of the \$75,000 disclosure amount for the year. The remuneration for the fiscal year for the two employees was \$84,536 and \$83,666.

**NORTHERN SOCIETY FOR DOMESTIC PEACE
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2022**

11. GOVERNMENT FUNDING

The operating government funding for the year is as follows:

	<u>2022</u>	<u>2021</u>
Federal/Provincial:		
BC Housing	\$ 584,916	\$ 488,979
Children and Families	292,662	269,927
Northern Health Authority	84,275	78,000
Health Canada	14,000	14,000
Public Safety and Solicitor General	672,343	710,704
Indigenous Relations	32,234	32,766
Province of BC Covid TPP	<u>-</u>	<u>38,657</u>
	1,680,430	1,633,033
Local Government:		
V.S. Police Based	<u>36,973</u>	<u>36,973</u>
	<u>\$ 1,717,403</u>	<u>1,670,006</u>

12. ECONOMIC DEPENDENCE

The Society is dependent upon continuing to secure adequate government funding if it is to maintain its current programs.

LAKES DISTRICT AIRPORT SOCIETY

Financial Statements

December 31, 2020

(unaudited)

September 1, 2022

Independent Practitioner's Review Engagement Report

To the Board of Directors of Lakes District Airport Society

Report on the financial statements

We have reviewed the accompanying financial statements of Lakes District Airport Society that comprise the statement of financial position as at December 31, 2020 and the statements of operations and changes in net assets and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Lakes District Airport Society as at December 31, 2020 and the results of its operations and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

Emphasis of Matter

Due to the first-time adoption of Canadian Accounting Standards for Not-for-Profit Organizations, there has been material adjustments to comparative periods. Refer to notes 2 and 8 for description on change in the basis of accounting and previous period adjustments.

Partners

- Allison Beswick CPA, CA
- Norm Hildebrandt CPA, CA
- Robin Lund CPA, CGA
- Dane Soares CPA
- Taylor Turkington CPA

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LAKES DISTRICT AIRPORT SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2020

(unaudited)

Other Matter

The financial statements of Lakes District Airport Society for the year ended December 31, 2019 were not reviewed and therefore no conclusion has been issued in regards to the prior year amounts.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act of British Columbia, we report that, in our opinion, Canadian Accounting Standards for Not-for-Profit Organizations have been applied on a basis consistent with that of the preceding year.

*Beswick Hildebrandt Lund***Chartered Professional Accountants**

Prince George, British Columbia

LAKES DISTRICT AIRPORT SOCIETY
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS

For the year ended December 31, 2020

(unaudited)

	Operating Fund	Equipment Fund	2020 Total	2019 Total
REVENUE				
Fuel sales	\$ 150,725	\$ -	\$ 150,725	\$ 79,255
Grants	84,951	-	84,951	82,500
Rental	18,869	-	18,869	11,191
Donations	5,000	-	5,000	150
Interest	1,205	-	1,205	118
	<u>260,750</u>	<u>-</u>	<u>260,750</u>	<u>173,214</u>
EXPENSES				
Cost of goods sold	110,683	-	110,683	42,633
Bank charges and interest	46,884	-	46,884	3,017
Repairs and maintenance	38,026	-	38,026	20,969
Subcontractor	34,028	-	34,028	32,718
Insurance, licenses and dues	10,529	-	10,529	9,061
BC hydro	8,548	-	8,548	8,169
Telecommunications	5,589	-	5,589	5,754
Office and miscellaneous	4,760	-	4,760	4,895
Accounting fees	4,500	-	4,500	-
Bad debts	650	-	650	4,158
Wages	-	-	-	600
Amortization of tangible capital assets	-	317,360	317,360	326,594
	<u>264,197</u>	<u>317,360</u>	<u>581,557</u>	<u>458,568</u>
EXCESS REVENUE (EXPENSES) FOR THE YEAR	(3,447)	(317,360)	(320,807)	(285,354)
NET ASSETS AT BEGINNING OF THE YEAR	311,770	1,620,664	1,932,434	2,217,788
INTERFUND TRANSFERS				
Purchase of tangible capital assets	-	-	-	-
NET ASSETS AT END OF THE YEAR	<u>\$ 308,323</u>	<u>\$ 1,303,304</u>	<u>\$ 1,611,627</u>	<u>\$ 1,932,434</u>

See notes to the financial statements.

LAKES DISTRICT AIRPORT SOCIETY
STATEMENT OF FINANCIAL POSITION

December 31, 2020

(unaudited)

ASSETS

	Operating Fund	Equipment Fund	December 31, 2020 Total	December 31, 2019 Total	January 1, 2019 Total
CURRENT ASSETS					
Cash	\$ 249,210	\$ -	\$ 249,210	\$ 210,024	\$ 185,132
Accounts receivable (Note 3)	44,759	-	44,759	82,546	88,556
Inventory	26,808	-	26,808	21,967	-
Prepaid expenses	3,915	-	3,915	3,220	3,232
	324,692	-	324,692	317,757	276,920
TANGIBLE CAPITAL ASSETS (Note 9)	-	1,303,304	1,303,304	1,620,663	1,947,258
	<u>\$ 324,692</u>	<u>\$ 1,303,304</u>	<u>\$ 1,627,996</u>	<u>\$ 1,938,420</u>	<u>\$ 2,224,178</u>
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Accounts payable and accrued liabilities (Note 4)	\$ 16,369	\$ -	\$ 16,369	\$ 5,986	\$ 6,390
NET ASSETS					
Operating Fund - Unrestricted	308,323	-	308,323	311,770	270,530
Capital Fund	-	1,303,304	1,303,304	1,620,664	1,947,258
	308,323	1,303,304	1,611,627	1,932,434	2,217,788
	<u>\$ 324,692</u>	<u>\$ 1,303,304</u>	<u>\$ 1,627,996</u>	<u>\$ 1,938,420</u>	<u>\$ 2,224,178</u>

Approved by the Board:

_____ Director

_____ Director

LAKES DISTRICT AIRPORT SOCIETY
STATEMENT OF CASH FLOWS
For the year ended December 31, 2020

(unaudited)

	<u>2020</u>	<u>2019</u>
OPERATING ACTIVITIES		
Excess revenue for the year	\$ (320,807)	\$ (285,354)
Item not affecting cash:		
Amortization of tangible capital assets	<u>317,360</u>	<u>326,594</u>
	(3,447)	41,240
Change in non-cash working capital items:		
Accounts receivable	(7,231)	5,692
GST receivable	45,018	318
Inventory	(4,841)	(21,967)
Prepaid expenses	(696)	13
Accounts payable and accrued liabilities	<u>10,383</u>	<u>(404)</u>
Cash provided from operations	39,186	24,892
INVESTING ACTIVITIES		
Purchase of tangible capital assets	<u>-</u>	<u>-</u>
INCREASE IN CASH DURING THE YEAR	39,186	24,892
CASH AND EQUIVALENTS AT BEGINNING OF THE YEAR	<u>210,024</u>	<u>185,132</u>
CASH AND EQUIVALENTS AT END OF THE YEAR	<u>\$ 249,210</u>	<u>\$ 210,024</u>

See notes to the financial statements.

LAKES DISTRICT AIRPORT SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2020

(unaudited)

1. NATURE OF ACTIVITIES

The Lakes District Airport Society (the "Society") is a not-for-profit organization incorporated under the Society Act of the Province of British Columbia. It was incorporated on July 20, 1998 to provide airport services for Burns Lake and the surrounding areas.

2. SIGNIFICANT ACCOUNTING POLICIESAdoption of Accounting Standards for Not-for-Profit Organizations

Effective January 1, 2019, the Society adopted the requirement of *Chartered Professional Accountants (CPA) Handbook-Accounting*, electing to adopt the Canadian accounting standards for not-for-profit organizations (ASNPO). These are the Society's first financial statements prepared in accordance with ASNPO and the transitional provision of Section 1501, *First-time Adoption by not-for-profit organizations* have been applied. Section 1501 requires retrospective application of the accounting standards with certain elective exemptions and limited retrospective exceptions. The accounting policies set out in this note have been applied in preparing the financial statements for December 31, 2020, the comparative information presented in these financial statements for the year ended December 31, 2019 and in the preparation of an opening ASNPO balance sheet as of January 1, 2019 (the Society's date of transition).

These financial statements are the first financial statements for which the organization applied Canadian accounting standards for not-for-profit organizations.

The financial statements for the year ended December 31, 2020 were prepared in accordance with the accounting principles and provisions set out in *First-time Adoption by Not-for-Profit Organizations*, Section 1501, for first-time adopters of this basis of accounting.

The impact of adopting these standards was accounted for in net assets at the date of transition, January 1, 2019 (beginning of the year for which comparative information is presented).

The Society has elected to use the following exemption:

- The Society remeasured its capital assets at fair value at the date of transition.

Note 8 outlines the impact of the change in basis in accounting.

Basis of Presentation

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following accounting policies:

Cash

Cash includes cash on hand, cash on deposit net of cheques issued and outstanding at the reporting date, and short-term deposits with maturity dates of less than 3 months.

LAKES DISTRICT AIRPORT SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2020

(unaudited)

2. SIGNIFICANT ACCOUNTING POLICIES, continuedRevenue recognition

The Society uses the deferral method of accounting for contributions whereby restricted contributions are recognized as revenue of the appropriate fund in the years in which the related expenses are incurred. Restricted contributions related to expenses of future periods are deferred and recognized as revenue in the period in which the related expenses occur.

Fund Accounting

The Operating fund accounts for the Society's revenue and expenditures related to operations and administration activities.

The Equipment fund accounts for the acquisitions, disposal, and amortization of tangible capital assets.

Tangible Capital Assets

Tangible capital assets are recorded at cost. Amortization is provided on a declining basis over the assets' estimated useful lives, as follows:

Buildings	4%
Automotive	30%
General equipment	20%
Fuel tanks	5%
Paving	5%

Measurement Uncertainty

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the year. Actual results could differ from management's best estimates as additional information becomes available in the future. Estimates include useful life of capital assets.

Financial Instruments*Measurement of financial instruments*

The Society initially measures its financial assets and financial liabilities at fair value. The entity subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

LAKES DISTRICT AIRPORT SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2020

(unaudited)

2. SIGNIFICANT ACCOUNTING POLICIES, continued*Impairment*

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Transaction costs

The entity recognizes its transaction costs in net income in the period incurred. However, the carrying amount of the financial instruments that will not be subsequently measured at fair value reflects the transaction costs that are directly attributable to their origination, issuance or assumption.

Contributed Material and Services

Contributions of materials and services by donors and volunteers are not recorded in these financial statements due to the difficulty of determining their fair market value.

3. ACCOUNTS RECEIVABLE

	<u>December 31, 2020</u>	<u>December 31, 2019</u>	<u>January 1, 2019</u>
Accounts receivable	\$ 19,678	\$ 12,447	\$ 18,139
GST receivable	25,081	70,099	70,417
	<u>\$ 44,759</u>	<u>\$ 82,546</u>	<u>\$ 88,556</u>

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>December 31, 2020</u>	<u>December 31, 2019</u>	<u>January 1, 2019</u>
Accounts payable and accrued liabilities	\$ 13,319	\$ 3,086	\$ 3,990
Fuel key deposits	3,050	2,900	2,400
	<u>\$ 16,369</u>	<u>\$ 5,986</u>	<u>\$ 6,390</u>

LAKES DISTRICT AIRPORT SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2020

(unaudited)

5. FINANCIAL INSTRUMENTSRisks and Concentrations

The Society is exposed to various risks through its financial instruments, without being exposed to concentrations of risk. The following analysis provides a measure of the Society's risk exposure as at December 31, 2020:

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Society's main credit risks relates to its accounts receivable. The Society rarely provides credit to its clients in the normal course of its operations and the majority of its receivables are from government agencies. Management considers credit risk to be minimal.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Society is exposed to this risk mainly in respect of its accounts payable and accrued liabilities. Management considers liquidity risk to be minimal.

6. COMPARATIVE FIGURES

Certain prior year figures, presented for comparative purposes, have been reclassified to conform with the current year's financial statement presentation.

7. ECONOMIC DEPENDENCE

In 2020, \$84,951 (2019 - \$82,500) of the Society's total operating funds of \$260,750 (2019 – \$173,214) was comprised of government funding. The Society's ability to continue operations is dependent upon the continuation of such funding.

8. IMPACT OF THE CHANGE IN THE BASIS OF ACCOUNTING

The entity has elected to apply Canadian accounting standards for not-for-profit organizations.

These financial statements are the first financial statements for which the organization has applied Canadian accounting standards for not-for-profit organizations.

The financial statements for the year ended December 31, 2020, were prepared in accordance with the accounting principles and provisions set out in First-time adoption by Not-for-Profit Organizations, section 1501, for first time adopters of this basis of accounting.

LAKES DISTRICT AIRPORT SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2020

(unaudited)

8. IMPACT OF THE CHANGE IN THE BASIS OF ACCOUNTING, continued

The impact of adopting these standards was accounted for in net assets at the date of transition, January 1, 2019.

The Society has elected to remeasure its tangible capital assets at the fair value at the date of transition.

	Statement of financial position as at January 1, 2019 as previously stated	Change in net assets	Statement of financial position as at January 1, 2019 in accordance with new basis of accounting
ASSETS			
CURRENT ASSETS			
Cash	\$ 185,132	-	\$ 185,132
Accounts receivable	88,556	-	88,556
Inventory	-	-	-
Prepays	3,232	-	3,232
	<u>276,920</u>	-	<u>276,920</u>
TANGIBLE CAPITAL ASSETS A	<u>2,551,129</u>	(603,871)	<u>1,947,258</u>
	<u>\$ 2,828,049</u>		<u>\$ 2,224,178</u>
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable	\$ 6,390	-	\$ 6,390
NET ASSETS			
Operating fund	270,530	-	270,530
Capital asset fund	2,551,129	(603,871)	1,947,258
	<u>2,821,659</u>		<u>2,217,788</u>
	<u>\$ 2,828,049</u>		<u>\$ 2,224,178</u>

LAKES DISTRICT AIRPORT SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2020

(unaudited)

8. IMPACT OF THE CHANGE IN THE BASIS OF ACCOUNTING, continued

	Statement of financial position as at December 31, 2019 as previously stated	Change in net income	Statement of financial position as at December 31, 2019 in accordance with new basis of accounting
REVENUE	\$ 173,214	-	\$ 173,214
EXPENSES			
Cost of goods sold	42,633	-	42,633
Subcontractor	32,718	-	32,718
Repairs and maintenance	20,969	-	20,969
Insurance, licenses and dues	9,061	-	9,061
BC hydro	8,169	-	8,169
Telecommunications	5,754	-	5,754
Office and miscellaneous	4,895	-	4,895
Bad debts	4,158	-	4,158
Bank charges and interest	3,017	-	3,017
Wages	600	-	600
Amortization of tangible capital assets	-	326,594	326,594
	131,974		458,568
EXCESS REVENUES (EXPENSES) FOR THE YEAR C	\$ 41,240	(326,594)	\$ (285,354)

LAKES DISTRICT AIRPORT SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2020

(unaudited)

8. IMPACT OF THE CHANGE IN THE BASIS OF ACCOUNTING, continued

A. Tangible Capital Assets

As at January 1, 2019, the Society elected to remeasure its capital assets at fair value at the date of transition to accounting standards for not-for-profit organizations and to use such fair value as the deemed cost at that date.

TANGIBLE CAPITAL ASSETS, at fair value	As previously stated	Change in capital assets	In Accordance with new basis of accounting
Building	\$ 421,814	\$ (8,367)	\$ 413,447
Automobiles	49,816	(16,877)	32,939
General equipment	186,277	(46,054)	140,223
Fuel tanks	102,957	(44,055)	58,902
Paving	1,790,265	(488,518)	1,301,747
	<u>\$ 2,551,129</u>	<u>\$ (603,871)</u>	<u>\$ 1,947,258</u>

B. Reconciliation of net assets in financial statements as at January 1, 2019.

	Notes	
Net assets as at January 1, 2019, as previously stated		\$ 2,551,129
Remeasurement of Capital Assets	A	<u>(603,871)</u>
Net assets as at January 1, 2019 in accordance with the new basis of accounting		<u>\$ 1,947,258</u>

LAKES DISTRICT AIRPORT SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2020

(unaudited)

8. IMPACT OF THE CHANGE IN THE BASIS OF ACCOUNTING, continued

C. Reconciliation of excess of revenue over expenses in financial statements as at December 31, 2019.

	Notes	
Excess revenues over expenses at December 31, 2019		\$ 41,240
Adjustment to amortization of capital assets	C	<u>(326,594)</u>
Net income as at December 31, 2019 in accordance, with the new basis of accounting		<u>\$ (285,354)</u>

D. Reconciliation of net assets as at December 31, 2019.

	Notes	
Change in net assets as at January 1, 2019	B	\$ (603,871)
Change in excesses revenues over expenses at at December 31, 2019	C	<u>(326,594)</u>
Net change in net assets as at December 31, 2019 in accordance with the new basis of accounting		<u>\$ (930,465)</u>

9. TANGIBLE CAPITAL ASSETS

	December 31, 2020			December 31, 2019	January 1, 2019
	Cost	Accumulated Amortization	Net Book Value	Net Book Value	Net Book Value
Building	\$ 413,447	\$ 32,415	\$ 381,032	\$ 396,909	\$ 413,447
Automobiles	32,939	16,799	16,140	23,058	32,939
General equipment	140,223	50,480	89,743	112,178	140,223
Fuel tanks	58,902	23,561	35,341	47,121	58,902
Paving	1,301,747	520,699	781,048	1,041,397	1,301,747
	<u>\$ 1,947,258</u>	<u>\$ 643,954</u>	<u>\$ 1,303,304</u>	<u>\$ 1,620,663</u>	<u>\$ 1,947,258</u>

LAKES DISTRICT AIRPORT SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2020

(unaudited)

10. SUBSEQUENT EVENT

The COVID-19 outbreak was declared a pandemic by the World Health Organization on March 11, 2020. This has resulted in the Canadian and Provincial governments enacting emergency measures to combat the spread of the virus. Subsequent to December 31, 2020, the situation continues to be dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on the Society is not known at this time. The current challenging economic climate may lead to adverse changes in cash flows and working capital levels, which may also have a direct impact on the operating results and financial position of the Society in the future.

11. REMUNERATIONRemuneration of directors

Remuneration paid to elected directors during the year ended December 31, 2020 was \$nil (2019-\$nil).

Remuneration of employees

No employees received compensation including benefits in excess of \$75,000 for the year ended December 31, 2020 (2019 – nil).

**BULKLEY VALLEY AQUATIC CENTRE
MANAGEMENT SOCIETY**

FINANCIAL STATEMENTS

DECEMBER 31, 2021

BULKLEY VALLEY AQUATIC CENTRE MANAGEMENT SOCIETY**DECEMBER 31, 2021****CONTENTS**

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Notes to Financial Statements	6

**EDMISON MEHR
CHARTERED PROFESSIONAL ACCOUNTANTS**

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JEANNE M. MACNEIL, B.Comm, CPA, CA

INDEPENDENT AUDITOR'S REPORT

To the Directors of
Bulkley Valley Aquatic Centre Management Society
Smithers, BC

Qualified Opinion

We have audited the accompanying financial statements of Bulkley Valley Aquatic Centre Management Society, which comprise the Statement of Financial Position as at December 31, 2021, and the Statements of Operations and Changes to Net Assets, and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies. In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at December 31, 2021, and its financial performance and its cash flows for the year then ended in accordance with Canadian Generally Accepted Accounting Principals for Not-for-Profit Entities.

Basis for Qualified 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 Society in accordance with the ethical requirements that are relevant to our audit of the 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 qualified opinion.

The Society has expensed the purchase of capital assets (equipment) in full in the year of acquisition on the Statement of Operations. Canadian Generally Accepted Accounting Principals for Not-for-Profit Entities require that capital assets be recorded on the Statement of Financial Position at cost and amortization of these capital assets be recorded on the Statement of Operations in a rational and systematic manner over the useful life of the capital asset.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Generally Accepted Accounting Principals for Not-for-Profit Entities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society'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 Society or to cease operations, or have no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, 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 errors 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 financial statements. As part of an audit in accordance with Canadian auditing standards, we exercise professional judgement and maintain professional skepticism through the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- 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 purposes of expressing an opinion on the effectiveness of the Society'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 Society'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 Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including disclosure, 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.

Report on Other Legal and Regulatory Requirement

As required by the British Columbia Societies Act, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

Smithers, BC
May 25, 2022




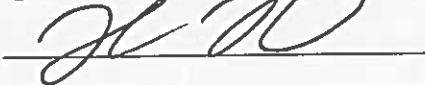
Edmison Mehr

**BULKLEY VALLEY AQUATIC CENTRE MANAGEMENT SOCIETY
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2021**

	2021	2020
ASSETS		
CURRENT		
Cash	\$ 692,971	\$ 472,384
Accounts receivable	32,200	78,585
Goods and services tax receivable	334	-
Inventory, Note 3	<u>16,358</u>	<u>16,812</u>
	<u>\$ 741,863</u>	<u>\$ 567,781</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 105,196	\$ 92,069
Source deductions payable	2,406	7,593
Salaries payable	30,037	29,231
Customer credits payable	23,879	24,691
Deferred revenue	<u>33,260</u>	<u>-</u>
	<u>194,778</u>	<u>153,584</u>
NET ASSETS		
NET ASSETS, Note 5	<u>547,085</u>	<u>414,197</u>
	<u>\$ 741,863</u>	<u>\$ 567,781</u>

APPROVED BY THE BOARD:

 DIRECTOR

 DIRECTOR

BULKLEY VALLEY AQUATIC CENTRE MANAGEMENT SOCIETY
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Total 2021	Total 2020
REVENUE		
General admission and rentals	\$ 156,732	\$ 98,522
Programs	95,280	24,579
Taxation support	711,340	746,846
Covid-19 wage subsidies	270,262	255,285
Donations, other grant funding and memberships	70,026	29,432
Interest - general	<u>3,373</u>	<u>939</u>
	<u>1,307,013</u>	<u>1,155,603</u>
Concession and other sales:		
Sales	14,828	9,565
Cost of sales, Note 3	<u>7,775</u>	<u>5,484</u>
Gross profit	<u>7,053</u>	<u>4,081</u>
	<u>1,314,066</u>	<u>1,159,684</u>
EXPENSES		
Wages and benefits	770,716	567,662
Accounting and legal	10,000	7,225
Advertising and promotion	10,156	10,036
Bad debts	-	309
Bank charges and interest	8,336	4,127
Capital expenditures	100,449	52,339
Cash (over)/short	(221)	(20)
Insurance, licenses and dues	4,998	3,567
Office and software	16,936	15,037
Repairs and maintenance	93,821	64,491
Supplies - general	36,630	37,906
Supplies - janitorial	10,309	7,799
Telephone	5,701	7,177
Training and professional development	11,554	6,183
Travel	(1,000)	-
Utilities - hydro	43,766	37,168
Utilities - natural gas	42,094	38,527
Water, sewer and garbage	10,182	10,602
Workers compensation	<u>6,751</u>	<u>5,389</u>
	<u>1,181,178</u>	<u>875,524</u>
Excess of revenues over expenses for the year	132,888	284,160
Net assets, beginning of year	<u>414,197</u>	<u>130,037</u>
Net assets, end of year	<u>\$ 547,085</u>	<u>\$ 414,197</u>

**BULKLEY VALLEY AQUATIC CENTRE MANAGEMENT SOCIETY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	2021	2020
OPERATING ACTIVITIES		
Excess of revenues over expenses for the year	\$ <u>132,888</u>	\$ <u>284,160</u>
Net change in non-cash working capital		
Net (increase) decrease in:		
Accounts receivable	46,385	(64,701)
Inventory	454	509
Net increase (decrease) in:		
Accounts payable and accrued liabilities	13,128	28,964
GST payable	(335)	(1,836)
Source deductions payable	(5,187)	(5,165)
Salaries payable	806	(10,617)
Customer credits payable	(812)	13,777
Deferred revenue	<u>33,260</u>	<u>-</u>
	<u>87,699</u>	<u>(39,069)</u>
	<u>220,587</u>	<u>245,091</u>
INCREASE IN CASH	220,587	245,091
CASH, beginning of year	<u>472,384</u>	<u>227,293</u>
CASH, end of year	\$ <u><u>692,971</u></u>	<u><u>472,384</u></u>

**BULKLEY VALLEY AQUATIC CENTRE MANAGEMENT SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

1. PURPOSE

The purpose of the Society is to promote, manage and maintain an indoor aquatic centre, located in the Town of Smithers, BC for the benefit of the people of the Bulkley Valley and the public, generally. The Society has entered an operating agreement with the Regional District of Bulkley-Nechako to act as the operator of the Bulkley Valley Aquatic Centre and Racquet Courts/Climbing Wall. The operating agreement was renewed January 1, 2020 for a two year term. The land and building for this facility are owned by the Regional District of Bulkley-Nechako.

The Bulkley Valley Aquatic Centre Management Society was incorporated under the Society Act of British Columbia on July 24, 1990 and is not subject to income taxation.

2. ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian Accounting Standards for Not-For-Profit Organizations.

Inventory

Inventory is recorded at the lower of cost and net realizable value. Cost is assigned by using the weighted average cost formula. Cost comprises the purchase price plus freight-in. Cost of sales reported on the statement of operations represent inventories recognized as an expense in the period in which the related revenue is recognized. Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs necessary to complete the sale.

Capital Assets

Capital assets are expensed fully in the year of acquisition.

Revenue Recognition

Revenue from taxation support is recorded on a monthly basis when the taxation support is received. Covid-19 wage subsidies revenue is accrued and recognized as revenue in the subsidy period.

Facility memberships fees which are collected in full in advance are recognized as revenue on a monthly basis of the specific membership period.

Facility program revenue which are collected in full in advance are recognized as revenue on an accrual basis to the specific fiscal year of the program.

All other revenue sources are recorded on the accrual basis.

**BULKLEY VALLEY AQUATIC CENTRE MANAGEMENT SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

Financial Instruments

Measurement of financial instruments

The Society initially measures its financial assets and financial liabilities at fair value, except for certain non-arm's length transactions.

The society subsequently measures all of its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, GST payable, source deduction payable, salaries payable, and customer credits payable.

The society's financial assets measured at fair value include quoted shares.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Transactions costs

The society recognizes its transaction costs in net income in the period incurred. However, the carrying amount of the financial instruments that will not be subsequently measured at fair value is reflected in the transaction costs that are directly attributable to their origination, issuance or assumption.

Use of estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known. Actual results could differ from those estimates.

**BULKLEY VALLEY AQUATIC CENTRE MANAGEMENT SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

3. INVENTORY

	<u>2021</u>	<u>2020</u>
Opening inventory	\$ 16,812	\$ 17,321
Purchases	7,321	4,975
Less cost of goods sold	<u>(7,775)</u>	<u>(5,484)</u>
Closing inventory	<u>\$ 16,358</u>	<u>\$ 16,812</u>

4. BANK INDEBTEDNESS

The company has arranged a revolving line of credit to a maximum of \$20,000, bearing interest at prime and secured by a general security agreement.

5. NET ASSETS

The net assets balance at December 31, 2021 is \$547,085. There was no unexpended capital funding carried forward to 2022.

**BULKLEY VALLEY AQUATIC CENTRE MANAGEMENT SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

6. FINANCIAL ASSETS AND LIABILITIES

The Society is not exposed to significant market, interest or foreign currency risk. The significant financial risks to which the Society is exposed include the following:

Credit risk

Credit risk is the risk of loss associated with counterparty's inability to fulfil its payment obligations. Financial instruments that potentially subject the Society to a concentration of credit risk consist primarily of cash and accounts receivable. The Society limits its exposure to credit loss by placing its cash with major Canadian financial institutions and by monitoring accounts receivable balances on an ongoing basis. The Society's maximum exposure to credit risk for cash and accounts receivable is the amounts disclosed in the Statement of Financial Position. Management believes that credit risk for financial instruments is minimal.

Fair value

The Society estimates the fair value of its financial instruments based on current interest rates, market value and pricing of financial instruments with comparable terms. Unless otherwise indicated, the carrying value of these financial instruments approximates their fair market value because of the near maturity of those instruments. Management believes that the fair value risk is minimal.

Liquidity Risk

Liquidity risk is the risk that the Society will not be able to meet its financial obligations as they fall due. The Society's approach to managing liquidity is to evaluate current and expected liquidity requirements under both normal and stressed conditions to ensure that it maintains sufficient reserves of cash or have an available credit facility to meet its liquidity requirements in the short and long term.

As at December 31, 2021, the Society had cash of \$692,971 (December 31, 2020 - \$472,384) to settle current liabilities of \$194,778 (December 31, 2020 - \$153,584). Management believes that liquidity risk for financial instruments is minimal.

7. REMUNERATION PAID TO DIRECTORS, EMPLOYEES AND CONTRACTORS

In accordance with the Societies Act the Society discloses all remuneration paid to directors and also discloses annual payments to employees and contractors that individually exceed \$75,000. The Society has not paid any remuneration to any directors for the year. The Society has one employee that was paid in excess of the \$75,000 disclosure amount for the year. The wage for that employee for the year was \$82,026.

**BULKLEY VALLEY AQUATIC CENTRE MANAGEMENT SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

8. RELATED PARTY TRANSACTIONS

The Society enters into transactions with the Regional District of Bulkley-Nechako. As disclosed in Note 1, the Society has entered an operating agreement with the Regional District of Bulkley-Nechako to act as the operator of the Bulkley Valley Aquatic Centre and Racquet Courts/Climbing Wall and the Regional District of Bulkley-Nechako is considered to have significant influence relating to the operation of the facility and is therefore considered a related party to the Society. All transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the parties.

	<u>2021</u>	<u>2020</u>
Included in revenue:		
Taxation support	\$ 711,340	\$ 746,846
Donations, other grant funding and memberships	<u>13,267</u>	<u>-</u>
Total included in revenue	<u>724,607</u>	<u>746,846</u>
Included in expense:		
Utilities - natural gas	\$ <u>42,094</u>	\$ <u>38,527</u>

No amount receivable or payable exists at the year ended December 31, 2021 or the prior year end date presented.

9. ECONOMIC DEPENDENCE

The Society is dependent upon continued taxation support from the Regional District of Bulkley-Nechako if it is to maintain similar operations.



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Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board
From: Jason Blackwell, Regional Fire Chief
Date: November 17, 2022
Subject: **BC Structural Firefighter Minimum Training Standards Update**

RECOMMENDATION: (all/directors/majority)

Receipt

BACKGROUND

In 2014, the British Columbia Structure Firefighter Minimum Standard, formerly referred to as the Playbook, replaced the previous OFC Firefighter Training Standards that was effective as of January 1, 2003. The Playbook introduced revised and appropriate training requirements for the Authority Having Jurisdiction (AHJ) to implement for their established Fire Departments, which continues with the most recent updated version of the BC Structure Firefighter Minimum Training Standards (Training Standard).

The new Training Standard that was released this September does have additional training requirements that were not included in the previous version. Staff have reviewed the document and, the information provided to date indicates the training requirements can be completed “in house” for the four rural Fire Departments.

The new requirements require training additional competencies for the Apparatus Driver, Team Leader, Incident Commander as well as in house Trainers and Assessors.

Some of these additional competencies are currently being trained, just not in a formal process, which will make the transition easy to incorporate into the training program. The Office of the Fire Commissioner (OFC) is providing a curriculum, free of charge, that is promised to be out this fall that will provide the necessary resources to assist instructors with the delivery of the new requirements. Staff will be reviewing this curriculum and updating the training materials as part of the 2023 work plan.

Staff applied for grant funding through the Community Emergency Preparedness Fund to provide professional instruction that will assist the rural departments in meeting these training goals.

AHJ's is required to implement the new standard by March 2024, staff will be getting a head start on the process in 2023 so each department is ready to roll out the new training curriculum before the deadline.

Most of the Fire Chiefs within the RDBN met in person to have a discussion regarding the new standard and how it would affect their operations. As each department varies in declared service levels, so do the requirements. All the rural Fire Departments in the RDBN have declared a service level of "Exterior Operations" so they will be trained to that level. It was decided once the Fire Chiefs had a chance to review the training materials being provided by the OFC that the Fire Chiefs would all meet again. All the Fire Departments within the RDBN have a great working relationship and are always willing to share their training resources and ideas that have been developed, which assists in ensuring all Firefighters have a training program that covers the requirements laid out in the Training Standard.



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Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board
From: Jason Blackwell, Regional Fire Chief
Date: November 17, 2022
Subject: **TELUS Communications Outage and 911 Impacts**

RECOMMENDATION: (all/directors/majority)

Receipt

BACKGROUND

In June of this year a TELUS line was damaged near Topley that affected multiple types of communications in the western portion of the Regional District. Landlines, cellular and Wi-Fi were all compromised. This means that both the primary and backup lines for dispatching were not operational. This made it impossible for residents to call 911 if there was an emergency as well as the Fire Operations Communication Center (FOCC) in Prince George to page out any Fire Departments that were needed to respond.

Only three fire departments in the RDBN were affected by the outage which were the District of Houston, Village of Telkwa, and Town of Smithers. The District of Houston was able to acquire a satellite phone from Tower communications, and Town of Smithers and Village of Telkwa utilized the Town of Smithers mobile command unit to establish communications with the FOCC. Luckily there were no incidents during this outage.

Representatives from all Fire Departments in the RDBN as well as the FOCC, Tower Communications, and the Regional District of Fraser Fort George met at the RDBN office to discuss options and solutions should another outage happen again. There were great discussions, ideas, and feedback from both radio techs that attended.

That same week there was a second TELUS outage that affected the same fire departments, although this time the Town of Smithers had a structure fire occur and communications were compromised. There was a short delay in the ability to page out the Town of Smithers Fire Department, but the FOCC was eventually able to establish a line of communication with the Fire Department for the duration of the callout. During emergency situations time is usually of the essence and any delays could seriously affect the outcome.

Tower Communications, who are under contract with the Regional District to service all Regional District 911 communications equipment, will be providing staff with recommendations for the top three solutions to providing a reliable backup system that will still provide communications coverage should another outage occur. Staff will provide the Board with the recommendations once they are received.



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[CGL4703-CGP-RDBN-SE-LTR-5741]

November 9, 2022

Gerry Thiessen
Board Chair, Regional District of Bulkley-Nechako
C/O Curtis Helgesen
37 3rd Avenue
PO Box 820
Burns Lake, B.C., V0J 1E0
Email: gerry.thiessen@rdbn.bc.ca

Dear Mr. Thiessen,

RE: Coastal GasLink – Regional District of Bulkley-Nechako Concerns Regarding Socio-economic Effects

Thank you for your letter dated October 19, 2022, regarding Coastal GasLink's Socio-economic Effects Management Plan (SEEMP). This was further to Coastal GasLink's presentation to the Board of Directors of the Regional District of Bulkley-Nechako (RDBN) on October 13, 2022.

The SEEMP is Condition #24 of the Coastal GasLink (CGL) Environmental Assessment Certificate and identifies the approach to implementing mitigation measures during construction to avoid or reduce potential adverse socio-economic effects on regional and community infrastructure and services. It also outlines a process for how the effectiveness of mitigation will be monitored (SEEMP, Section 6.2), using an adaptive management process (SEEMP, Section 6.3) during situations where monitoring indicates unpredicted outcomes. The safety of Forestry Service Roads (FSRs) and waste management have been raised by the RDBN and further investigation by CGL has been requested to understand the effects and mitigation effectiveness.

CGL would like to confirm that the Project team has taken action to mitigate the increased traffic volumes, and related safety risks, that have resulted from an increase in Project construction activity during 2022. CGL has also taken steps to reduce the flow of materials into RDBN landfills, including a plan for the controlled burning of wooden rig mats, which are generally not suitable for any recycling purpose. Further details are discussed below.

The RDBN indicated a concern regarding safe road use on FSRs used to access workforce accommodations and construction sites. The safety of roads and highways is of utmost importance to CGL and we recognize that driver safety is among the highest potential risk to the Project workforce. Safe road use and driver safety is highlighted as a critical priority in CGL's internal STCKY (Stuff That Can Kill You) safety campaign which has been implemented across the entire project.

In late 2021, communication with Canadian Forest Products Ltd. (Canfor) and the Ministry of Forests revealed road safety concerns related to the Project workforce's use of local FSR systems in pipeline construction Sections 7 and 8-East, particularly the Morice River, Morice West, Carrier, Parrott, and Parrott Trail FSRs. The forestry industry previously had almost exclusive use of these roads, and the introduction of pipeline construction vehicles brought a shift in traffic patterns and radio use requirements. Coastal GasLink took note of these concerns and entered a process of continuing engagement with road users, enhanced application of our existing road safety program and introduced new measures. The list of actions include:

- Workforce FSR safety education and training for all CGL and contractor employees starting work in the area.
- Employment of road monitors to measure several aspects of safe driving such as radio use including clearing for down traffic, traffic counts, observing cargo management, speeding, distracted driving and stop sign infractions.

- Continued installation and use of In-Vehicle Monitoring System (IVMS) for Project vehicles, which monitor and report on sudden braking, acceleration, cornering, seatbelt use and speeding behaviours as well as vehicle presence on non-project roads.
- Adoption of measures suggested by residents and Indigenous Groups along the Morice segments, including new signage, supplying radios to residents, chip seal and speed bump installation.
- Continued road maintenance six to seven days per week including dust control, plowing, sanding and grading in conjunction with Canfor.
- Road upgrades including ditching, rock and cap, culvert installation, chip seal, bridge re-decking, new side rails and re-surfacing.
- Weekly meetings with the Ministry of Forests and Canfor to improve implementation of FSR use regulations, discuss ongoing safety trends, areas of concern and coordinate hauling schedules.
- Quarterly meetings with the Nadina Road User Group (since 2019).
- Ongoing discussions with forestry users, leading to reduced CGL interactions with forestry user traffic.
- Volume reduction efforts to reduce interaction with User/Forestry Traffic, including:
 - A shift of employees from Huckleberry Lodge to 9A Lodge to reduce Project use of the Morice West and Morice River FSRs, and increased use of the pipeline right-of-way travel lane rather than FSRs to travel between work sites.
 - Adjusted shuttle bus schedule and work zone alignment for traffic from Huckleberry Lodge.
 - Increased staging of equipment and vehicles on the pipeline right-of-way to decrease overall traffic volume on the road system.
- Removal of UP calling protocol on the Morice West and Morice River FSRs (except at must-call locations) and upgrades of all signage.
- Changed radio frequencies used on side FSRs to reduce chatter on main FSRs.
- Support for the reduction of industrial traffic speed limits from 80km/h to 60km/h on Morice River and Morice West FSRs.
- Implementation of a reward system for good driving practices.

Based on data from the IVMS and reports from road monitors related to speeding, cargo securement and radio use protocols, actions have been taken with individual drivers and contractor organizations to address issues throughout the summer and fall 2022 construction seasons.

Based on feedback received from local residents, the Buck Flats Road has been closed to Project traffic since 2015. Signs have been posted at the entrance of this road and a tag has been added to the IVMS in Project vehicles for active monitoring.

During Coastal GasLink's presentation to the RDBN Board on October 13, 2022, Director Chris Newell communicated his concerns about road safety. Coastal GasLink has extended an open invitation to Director Newell to observe the project's road safety programs in action by touring the Morice and Parrott FSRs with project safety specialists.

RDBN's letter also raised concerns that the standards for best practices and innovation in waste management are not being met, specifically in relation to actions taken to divert waste from RDBN landfills and the elimination of the need to burn rig mat waste. Coastal GasLink's waste management program is built on regulatory agreements, particularly the commitment to adhere to an approved Chemical and Waste Management Plan and to dispose of all waste materials according to federal and provincial legislation and municipal and regional regulations.

In making use of the RDBN's Knockholt and Clearview landfills, CGL contractors pay the posted disposal fees. We estimate that these payments have totaled at least \$475,000 in the past year alone. However, CGL recognizes that the RDBN has concerns about long-term landfill capacity and integrity. CGL has implemented metals, cardboard and bottle recycling programs to divert waste from landfills. Precautions such as equipping vehicles with standardized pans to prevent fuel spillage reduce the volumes of contaminated soil waste. To reduce the disposal of geotextile materials used for environmental protection measures including erosion and sediment control, CGL uses resources available on the right-of-way where possible. For example, during work on the Endako River crossing, CGL used available rocks on site rather than imported materials to support erosion and sediment control measures.

In late 2021, it became apparent that regional landfill operators across the Project area were not prepared to accept large volumes of unrecyclable rig mats. Coastal GasLink investigated other disposal options over a period of several months prior to filing waste discharge authorization applications through the B.C. Oil and Gas Commission (BC OGC) under the *Environmental Management Act*. Options explored included:

- Burning of untreated, clean wood waste on the right-of-way.
- Co-purchase of a chipper with RDBN to produce a material suitable for landfill use.
- Disposal through the Nak'azdli Whut'en First Nation and University of Northern B.C. biofuel facilities.
- Disposal through private recycling or waste management facilities in Prince George or on private land.
- Disposal of mulched rig mat waste on the right-of-way or on private land.
- Potential re-use through donations to local agricultural or other land user types.

Most of the available rig mats have been reduced to fragments by heavy use, are covered in soil and have metal reinforcements. Through early 2022, the chipping, recycling and biofuel alternatives were rejected for a variety of reasons including, but not limited to, the poor quality of most of the used rig mat materials; unmanageable volumes; environmental risk; and economic unfeasibility. Controlled, permitted burning was selected as the most reasonable method for disposal. Following submission of the waste discharge authorization application to the BC OGC in Section 5 (Fraser Lake area), CGL was required by the BC OGC to publish an Environmental Protection Notice within the closest local newspapers and the B.C. Gazette, and to share the application materials with the RDBN. Notifications were completed on July 13, 14 and 21, 2022. The 30-day comment period closed on August 22, 2022. There were no responses or questions related to burning of clean wood waste communicated to CGL within the 30 days following the notifications. A similar application process for Section 6 of the Project is underway and an application for Section 7 of the Project, also within the RDBN, is forthcoming.

Some of the Project's used rig mat materials, including those used at CGL lodges, may be salvageable. CGL will continue to keep the RDBN, rightsholders and other stakeholders apprised of possible opportunities during 2023.

With pipeline construction anticipated to continue into 2023, Coastal GasLink will commit to keeping RDBN staff informed of workforce numbers, forward-looking workforce projections and anticipated waste-related milestones, such as the decommissioning of workforce accommodations, in order to assist the RDBN with operational planning at landfills.

Coastal GasLink is committed to leaving an extraordinary legacy by investing in local communities along the Project route to provide long-term, tangible benefits. Since 2018, the Project has provided significant community benefits throughout the RDBN including:

- An estimated \$276 million in Project activity spend within the RDBN. This estimate includes employment payments to individuals with RDBN home addresses, as well as subcontractor payments, material purchases and the use of local services.

- Well over \$550,000 in community investments such as the Cycle 16 Trail Society Telkwa-Smithers bicycle path, the Story Lookout renovation project in Houston located on the Morice Mountain, the St. John's Heritage Church Redevelopment project in Burns Lake, a new fire truck with the Fraser Lake Fire Department and the purchase of an electric Zamboni at the Vanderhoof community recreation complex with other initiatives under active consideration.
- Donations to local charitable/non-profit organizations including over \$100,000 through the workforce accommodation bottle recycling program; over \$80,000 through the 2021 and 2022 CGL United Way of Northern BC "Legacy of Giving" campaigns; and over \$33,000 through TC Energy employee giving.
- Education and training initiatives including support for courses provided by Coast Mountain College as well as the purchase of a mobile trades classroom; investment in new digital infrastructure to allow the College of New Caledonia to open up distance learning for students in Burns Lake and more remote communities; and equipment upgrades at the College of New Caledonia campuses in Burns Lake, Fort St. James and Vanderhoof. Coastal GasLink has also funded ongoing bursary or scholarship programs at Coast Mountain College, College of New Caledonia and the University of Northern British Columbia.

When construction is complete and the pipeline is operational, it is estimated that property taxes to be paid by Coastal GasLink for the section of the route within the RDBN will total more than \$9 million annually.

Coastal GasLink's management plans, including the SEEMP, were developed on the basis of intensive public engagement and regulatory review. Public input continues to inform our approach to Project implementation. We appreciate the opportunity to review your feedback and collaborate on mitigation monitoring. We welcome the opportunity to discuss the above concerns in further detail including our evaluation and adjustment of mitigation to address any effects.

Please contact me at 403-831-7594 or barrett_kennedy@tcenergy.com at your convenience. We look forward to continued communication as the Project advances.

Sincerely,



Barrett Kennedy
Coastal GasLink Socio-economic Advisor

cc. Jason Llewellyn (jason.llewellyn@rdbn.bc.ca)
Sian Weaver (sian_weaver@tcenergy.com)
Kiel Giddens (kiel_giddens@tcenergy.com)



October 19, 2022

Barrett Kennedy
Coastal GasLink Socio-economic Advisor
450 -1st Street S.W.
Calgary, Alberta, V2P 5H1
Via email: barrett_kennedy@tcenergy.com

Dear Barrett Kennedy:

Re: RDBN Concerns Regarding Socio-economic Effects

Thank you for attending Coastal GasLink's presentation to the RDBN Board at their October 13, 2022 meeting regarding the Socio-economic Effects Management Plan (SEEMP). At that meeting the Board discussed with you their concerns regarding the lack of community benefit and lack of positive legacy resulting from the pipeline construction process in comparison to the negative community impacts that are being experienced. The specific negative community impacts identified by the Board at that meeting are discussed below.

The RDBN has significant concerns regarding the safety of forest service roads leading to workcamps and construction sites. The impact of the Huckleberry workcamp and construction traffic in the area is of particular concern as the road infrastructure, including pullout size and numbers, is not adequate for the number of vehicles and vehicle convoys regularly using the roads. The risk to worker safety is anticipated to increase with winter driving conditions and narrower winter roads. The RDBN requests that this issue be addressed through the Socio-economic Effects Management Plan's adaptive management process to identify the actions necessary to mitigate these traffic safety issues.

Coastal GasLink has the capacity to set the standard for best practices and innovation for waste management. The RDBN does not see evidence that this standard is being adequately met, and waste management decisions appear to be primarily cost driven. The RDBN requests that this issue be addressed through the Socio-economic Effects Management Plan's adaptive management process to identify the actions necessary to increase the diversion of waste from RDBN landfills and eliminate the need to burn wood waste (rig mats).

Sincerely,

Gerry Thiessen
RDBN Board Chair

cc. Sian Weaver, Socio-economics Manager (sian_weaver@tcenergy.com)
cc. Kiel Giddens, Project Director, Public Affairs (kiel_giddens@tcenergy.com)



213

Ottawa

512 Confederation Bldg
Ottawa, ON K1A 0A6
T: 613-992-7688

Prince Rupert

290-309 2nd Ave West
Prince Rupert, BC V8J 3T1
T: 250-622-2413

Terrace

112-4716 Lazelle Ave
Terrace, BC V8G 1T2
T: 250-615-5339

Smithers

1226 Main St
Smithers, BC V0J 2N0
T: 250-877-4140

October 27, 2022

Area Directors
Regional District of Bulkley Nechako
Box 820
Burns Lake, BC V0J 1E0

Dear Area Directors:

Congratulations on being elected to serve the Regional District of Bulkley Nechako!

Local government is by far the most accessible order of government, and your success in the 2022 election shows your connection and dedication to your community. I thank you for stepping up to lead at this important time.

From my years around the council table, I know addressing the challenges local communities face often requires partnerships with other orders of government. I look forward to working collaboratively with the RDBN to ensure you receive the federal support you deserve.

My constituency team is always at your service. We are happy to provide letters of support, connect you with federal ministers and their departments, and provide information regarding federal programs. Please do not hesitate to reach out to one of our offices to discuss how we can support your efforts.

Again, congratulations and best wishes for your time in public office. I look forward to meeting with you soon.

Yours truly,

Taylor Bachrach
Member of Parliament
Skeena-Bulkley Valley



October 14, 2022
Our Ref. 126427

Art Kaehn
Chair and Electoral Area E Director, Woodpecker-Hixon
Regional District of Fraser-Fort George
155 George Street
Prince George, BC V2L 1P8

Gerry Thiessen
Chair and Mayor of Vanderhoof
Regional District of Bulkley-Nechako
160 Connaught Street
PO Box 900
Vanderhoof, BC V0J 3A0

Email Addresses: akaehn@rdffg.bc.ca
 gerry.thiessen@rdbn.bc.ca

Dear Art Kaehn and Gerry Thiessen:

Thank you to you and your delegations for taking the time to meet with me at the Union of British Columbia Municipalities Annual Convention. Since I became Minister of Advanced Education and Skills Training, I have truly appreciated the opportunities to meet with community representatives across BC to hear about matters that are of importance to their regions.

I am grateful to hear about your dedication to bringing high quality and responsive veterinary care to your region.

Deputy Minister Shannon Baskerville (email: AEST.DeputyMinister@gov.bc.ca) will follow-up with University of Northern British Columbia (UNBC) President Geoffrey Payne on how the Ministry can support UNBC to explore a Veterinary Medicine Program under a distributed training model. Assistant Deputy Minister Nicola Lemmer (email: AEST.ADMPost-SecondaryPolicyandPrgrms@gov.bc.ca) will connect with the district leads Mark Parker and Lara Beckett and the Society of BC Veterinarians to set up a joint meeting to discuss this further.

I hope you and members of your delegation enjoyed a successful Convention, and I look forward to continuing our work together in the year ahead.

.../2

Sincerely,



Honourable Anne Kang
Minister

pc: Board of Directors
Regional District of Fraser-Fort George
Copy shared digitally

Board of Directors
Regional District of Bulkley-Nechako
Copy shared digitally

Ms. Shannon Baskerville, Deputy Minister
Ministry of Advanced Education and Skills Training
AEST.DeputyMinister@gov.bc.ca

Nicola Lemmer, Assistant Deputy Minister
Ministry of Advanced Education and Skills Training
AEST.ADMPost-SecondaryPolicyandPrgms@gov.bc.ca



October 21st, 2022

File: 0280-30
Ref: 198889

Regional District of Fraser-Fort George
155 George Street
Prince George, BC V2L 1P8

Regional District of Bulkley-Nechako
37 3rd Avenue, PO Box 820
Burns Lake, BC V0J 1E0

Dear Regional Districts of Fraser-Fort George and Bulkley-Nechako:

I would like to thank you and your colleagues for meeting with me during this year's Union of British Columbia Municipalities (UBCM) Annual Convention to discuss veterinarian shortages and food security in your regions.

As noted during our meeting, the Ministry of Agriculture and Food (the Ministry) is engaged in a provincial response to address the veterinarian shortage, starting with doubling the number of provincially subsidized students. The Ministry is also working with the Ministry of Advanced Education and Skills Training (AEST) and the College of Veterinarians of British Columbia on further initiatives to help increase the number of veterinarians practicing in B.C. Furthermore, the Ministry has successfully worked with the Ministry of Municipal Affairs to add veterinarians and animal health technologists to the list of priority occupations under B.C.'s Provincial Nominee Program. The program enables the Province to select and nominate foreign workers, international students and entrepreneurs to help meet B.C.'s labour market needs, support government priorities, and help grow B.C.'s economy.

.../2

We have received the Economic Impact Assessment of Veterinary Medicine in B.C., prepared by the BC Cattlemen's Association, and have made note of the request for funding. Ministry staff will be reviewing and will follow up with you.

This matter is of great importance to the Ministry, and we will continue to work with our partners to improve access to veterinary medicine in B.C. I was pleased to hear about the work you have been doing in your community to generate ideas and find partnerships and opportunities in this regard. During our discussion, we committed to organizing a meeting between the Ministry, the regional districts, local veterinarians, AEST and the BC Cattlemen's Association to work together to find solutions. Please contact Ashley Mckay (Ashley.Mckay@gov.bc.ca) in my office to make arrangements in this regard.

We also discussed the challenges facing B.C.'s meat industry, including capacity issues such as accessing slaughter services and cut-and-wrap businesses to process meat, and a lack of skilled labour. The Ministry is aware of the issues and is committed to solving them. Any producers interested in starting a slaughter establishment should contact Ministry staff to discuss the licensing process and all available options. I recommend that you contact: Klaus Noegel, Director of Operations for the Meat Inspection Program at 250 784-2561.

Thank you again to your delegations for the meeting and I look forward to working with you in the future.

Sincerely,



Lana Popham
Minister

cc: Klaus Noegel
BC Cattlemen's Association
Arif Lalani, ADM

From: [info](#)
To: [info](#)
Subject: FW: [EXTERNAL]: FW: EXTERNAL - Correspondence from the Honourable George Heyman
Date: Tuesday, November 8, 2022 11:58:00 AM

From: Minister, ENV ENV:EX <ENV.Minister@gov.bc.ca>
Sent: November 4, 2022 3:01 PM
To: Gerry Thiessen <mayor@district.vanderhoof.ca>
Cc: Nash, Laurel ENV:EX <Laurel.Nash@gov.bc.ca>; Hewitt, Jeremy ENV:EX <Jeremy.Hewitt@gov.bc.ca>
Subject: EXTERNAL - Correspondence from the Honourable George Heyman

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or on clicking links from unknown senders.

Reference: 392860

November 4, 2022

Gerry Thiessen, Chair
and Directors
Regional District of Bulkley-Nechako
Email: mayor@district.vanderhoof.ca

Dear Chair Thiessen and Directors:

I am writing to follow up on my meeting with representatives from the Regional District of Bulkley-Nechako at the 2022 Union of British Columbia Municipalities (UBCM) Convention. I was very pleased to have the opportunity to meet and discuss issues of mutual importance.

As you know, the annual UBCM Convention offers an important opportunity for local governments to have conversations and outline priorities with the provincial government. These meetings help to inform ministries on issues that matter most to British Columbians, and I value these opportunities. I hope you continue to engage with my ministry and our government on issues that matter to you and your community so we can continue to move forward with our goals of building a strong, sustainable, innovative economy, a cleaner environment and healthy communities that work for everyone.

In our meeting, we discussed the need for Industrial, Commercial & Institutional (ICI) Recycling in rural B.C. We committed to have staff from the Environmental Protection Division provide you with more information on the Clean BC Plastics Action Fund. We also spoke about sub-regional targets and circular economy programs. We recognize the need to have programs that are inclusive of, or tailored to, remote communities, and we committed to have the Climate Action Secretariat follow up with the Ministry of Agriculture and Fisheries regarding opportunities for the community.

Thank you again for taking the time to meet. I look forward to continuing to work closely with you in the future.

Sincerely,

George Heyman
Minister

cc: Laurel Nash, Assistant Deputy Minister, Environmental Protection Division, Ministry
of
Environment and Climate Change Strategy
Jeremy Hewitt, Assistant Deputy Minister, Climate Action Secretariat, Ministry of
Environment and Climate Change Strategy



October 17, 2022

VIA EMAIL: gerry.thiessen@rdbn.bc.ca

Gerry Thiessen, Chair
Regional District of Bulkley-Nechako
PO Box 820
Burns Lake, British Columbia
V0J 1E0

Dear Gerry Thiessen:

Thank you to the Regional District of Bulkley-Nechako for meeting with myself and Ministry of Forests staff at the 119th Annual UBCM Convention in Whistler. It was refreshing to once again be able to sit down together in-person after the COVID-19 pandemic restricted us to virtual engagement the previous two years. This follow-up letter is to recap the commitments made at our meeting, which I hope you found as informative and productive as we did.

During our meeting, you raised the issue of old growth deferral areas and the potential uncertainty that may be created by these areas. Assistant Deputy Minister Mike Hykaway committed to connecting more frequently to ensure you are aware of the most current information on the status of deferrals, and Director Albert Nussbaum offered to visit the area in an effort to better understand concerns at your regional level. I also confirmed that any future consultation on deferral areas will extend beyond Indigenous Nations to the local government level.

Again, thank you for your time. I am pleased our governments had the opportunity to meet about topics important to your municipality, and to lend strength to the “Value of One, Power of Many” convention theme.

Sincerely,

Katrine Conroy
Minister

pc: Mike Hykaway, Assistant Deputy Minister, North Area Regional Operations
Albert Nussbaum, Director, Forest Analysis and Inventory Branch, Office of the Chief Forester



October 13, 2022

Ref: 271301

Their Worship Mayor Gerry Thiessen, Chair
and Members of the Board
Regional District of Bulkley-Nechako
PO Box 820
Burns Lake BC V0J 1E0

Dear Chair Thiessen and Board Members:

Re: 2021 Census Impact on Regional District Board Voting

Enclosed please find the 2021 Census population figures that serve as the basis for voting strength and number of municipal directors.

These population figures reflect the number of people living within regional district boundaries, which may be different from the federal Census boundaries of the same name. In determining these total population figures, Ministry of Municipal Affairs staff have made adjustments to ensure that Indian Reserve populations are included for the appropriate local government areas and to account for 2021 municipal boundary changes. Population is a defined term in the *Community Charter* and is the basis for voting rights and municipal representation on the Regional District Board and for allocation of certain local government grant amounts.

As a result of the 2021 Census and adjustments, the Regional District Board's changes consist of the following:

As a result of the 2021 Census and adjustments, the Regional District of Bulkley-Nechako Board composition will not change, but the District of Houston will gain one (1) vote as a reflection of increased population.

.../2

Their Worship Mayor Gerry Thiessen, Chair
Page 2

Regional districts are encouraged to inform their member municipalities of any changes as soon as possible. Municipal councils will be required to appoint new directors (who must take their municipal director oath of office) after the local general elections on October 15 and before the Board's first meeting held after November 1.

Should you have any questions regarding the census population certification process, please contact David Van Ommen, Senior Planning Analyst, Governance and Structure Branch. He can be reached by telephone at: 778 698-3214, or by email at: lggovernance@gov.bc.ca.

Sincerely,



Nathan Cullen
Minister

Enclosure

pc: David Van Ommen, Senior Planning Analyst, Governance and Structure
Curtis Helgesen, Chief Administrative Officer, Regional District of Bulkley-Nechako
Cheryl Anderson, Director of Corporate Services, Regional District of Bulkley-Nechako



Regional District of Bulkley-Nechako

(incorporated February 1, 1966)

Voting Unit: 3,000 population

	2021 Census including subsequent population changes certified by the Minister ¹	Number of Directors (voting strength/5)	Voting Strength (population/ voting unit)
Districts:			
Fort St. James	1,386	1	1
Houston	3,052	1	2
Vanderhoof	4,346	1	2
Town:			
Smithers	5,378	1	2
Villages:			
Burns Lake	2,240	1	1
Fraser Lake	965	1	1
Granisle	337	1	1
Telkwa	1,474	1	1
Electoral Areas:			
A	5,592	1	2
B	1,813	1	1
C	2,700	1	1
D	2,033	1	1
E	1,571	1	1
F	3,856	1	2
G	994	1	1
Totals:	37,737	15	20

Populations certified as necessary by the Minister of Municipal Affairs under sections 196 and 197 of the *Local Government Act* as per the definition in the Schedule to the *Community Charter*.

Effective November 1, 2022.

These population figures are to be used only in the determination of voting strength and Director representation.

1. Population includes people residing on Indian Reserves and boundary extensions to December 31, 2021.

Minister's initials: N.C.

From: [NCLGA](#)
To: admin@nclga.ca
Subject: [EXTERNAL]: NCLGA Member Notice: Call for Nominations, Director at Large, Two (2) Vacant Positions
Date: Friday, October 28, 2022 6:58:31 AM
Attachments: [NCLGA Board of Directors AT LARGE Nominations Guide.pdf](#)
[NCLGA Board of Directors AT LARGE Nominations Form.pdf](#)

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or on clicking links from unknown senders.

Dear NCLGA Members,

Based on the results of the recent local government elections, the North Central Local Government Association (NCLGA) has two (2) vacant Director at Large positions.

On October 21, 2022, the NCLGA Board of Directors unanimously approved the release of a call for nominations from the membership, for the two (2) vacant positions on the NCLGA Board as Directors at Large. In accordance with the NCLGA's Constitution and Bylaws (Section 2 (1)), the NCLGA Board of Directors will appoint the Director at Large positions from the nominations received.

The NCLGA Board of Directors extends its appreciation to outgoing Directors at Large Mayor Gary Foster and Councillor Marnie Brenner for their hard work and dedication to the NCLGA and its members.

IMPORTANT INFORMATION:

Call for Nominations, Director at Large, Two (2) Vacancies

1. All completed nomination forms must be submitted to admin@nclga.ca by **4:00 p.m. on December 16, 2022.**
2. Nominations may be submitted by any NCLGA member in good standing, provided such nomination is endorsed by two (2) members, and the nominee has consented in writing to stand for election.
3. The Nomination Form and Guide for this Call for Nominations are attached, and also available on our website at <https://www.nclga.ca/Resources/NCLGA-Nominations>.
4. Nominations received after the deadline will not be accepted.

Please email admin@nclga.ca if you have any questions about the nominations process.

Kind regards,
Sandra

SANDRA MOORE
NCLGA Board and Committee Support
mobile 604-512-4604 **email** admin@nclga.ca
website: www.nclga.ca

NOMINATION PROCESS

For Call for Nominations for Director at Large Positions 2022/2023

To: Elected Officials and NCLGA Members

The following nominations process will be used for the election of two (2) Director at Large Positions for the NCLGA, terms to expire at the 2023 AGM in May 2023.

1. Positions Open for Nomination

The following positions are open for nomination:

- Director at Large (2 Board Positions)

2. Qualifications for Office

Each candidate must be an elected official from a NCLGA member local government or First Nation.

3. Nomination Process

A candidate must be nominated by two elected officials from a NCLGA member local government or First Nation using the approved nomination and consent forms (available at admin@nclga.ca or on our website at www.nclga.ca/nominations).

4. Process for Appointment

In accordance with the NCLGA's Constitution and Bylaws (Section 2 (1)), the NCLGA Board of Directors will appoint the Director at Large positions from the nominations received.

General Responsibilities For All Board Positions

- Board members are expected to consider the concerns of the entire NCLGA area when participating at the NCLGA table or representing the NCLGA at events and workshops.
- All Board members will be expected to participate in four meetings throughout the year. Two meetings are held in person in Prince George and two are held virtually. Board members will confirm attendance or express regrets for all scheduled meetings.
- Each Board member will sit on at least one optional NCLGA committee – Finance, Governance, Health Care, or AGM. The Resolutions Committee and Planning & Priorities Committee are Committees of the Whole. Most committee meetings will be held by phone, online, or in person in conjunction with a quarterly board meeting. However, the AGM Committee meets monthly or bi-monthly in the months leading up to NCLGA's AGM & Convention.
- Board members will be aware of and follow NCLGA policies and bylaws.
- Board members will be required to use email and the internet for internal board communications.

In addition to the general requirements listed above, specific responsibilities are attached for the Director at Large Position:

Director at Large:

- Provide a conduit between members (municipal councils and regional district boards) and the NCLGA Board by reporting out to members and bringing the concerns and perspectives of members to the Board table.
- With the approval of the President, may be asked to speak on behalf of the Association to the members, media, public, or other levels of government.

NOMINATION FORM

NOMINATION & CONSENT FORMS FOR 2022/2023 NCLGA DIRECTOR AT LARGE POSITION

We are qualified under the NCLGA Bylaws to nominate¹ a candidate and we nominate:

NOMINEE:

Name: _____

Elected Position (Mayor/Chief/Councillor/Director): _____

Municipality/RD/First Nation: _____

Nominated for: DIRECTOR AT LARGE

NOMINATED BY:

1 st Nominator	2 nd Nominator
Name:	Name:
Elected Position:	Elected Position:
Mun/RD/RM/First Nation:	Mun/RD/RM/First Nation:
Signature:	Signature:
Date:	Date:

CANDIDATE (NOMINEE):

I consent to this nomination and attest that I am qualified to be a candidate² for the office I have been nominated to pursuant to the NCLGA Bylaws. I will also forward to the NCLGA the following documentation:

- Nomination and Consent Form (completed and signed)
- Portrait photograph (resolution: 300 ppi; size: 600x400 px; JPEG format)
- Biographical information: The maximum length shall be 300 words. If the length exceeds this limit, it shall be returned once for editing. If it still exceeds 300 words, NCLGA will edit it as required.

Name (Print): _____

Signature: _____ Date: _____

Note: Submit the photo, biographical information, and completed Nomination and Consent Form to the NCLGA at admin@nclga.ca.

Submission Deadline: December 16, 2022 at 4:00 p.m. PST

1. Nominations need to be received from two elected officials of members of the NCLGA.
2. Candidates must be an elected official from an NCLGA local government member.