

2019 ANNUAL REPORT & 2018 FINANCIAL REPORT



DISTRICT OF CHETWYND

“Community Carved by Success”

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Some of the photographs presented throughout the Annual Report are courtesy of Glenda Pye, Rose Duggan, Steve McLain, Travis Stewart, Tyler Kinsey

Introduction

The Community Charter requires municipalities in British Columbia to prepare an “Annual Report” for its stakeholders. The Annual Report shall outline the following:



- ❖ A report respecting municipal services and operations for the previous year;
- ❖ A progress report respecting the previous year in relation to the objectives and measures established for that year;
- ❖ A statement of municipal objectives, and the measures that will be used to determine progress respecting those objectives, for the current and next year(s);
- ❖ Any declarations of disqualification made under the Community Charter in the previous year, including identification of a Council member or former Council member involved and the nature of the disqualification;
- ❖ For each permissive tax exemption provided by Council under the Community Charter, the amount of property taxes that would have been imposed on the property in the previous year if it were not exempt from taxes; and
- ❖ Any other information the Council considers advisable.

In addition, the Annual Report shall contain a copy of the Audited Annual Financial Statements for the municipality for the previous year.

A public consultation process has been incorporated into the preparation of this report. We hope that the report will provide a meaningful overview of the District’s operations for 2018 and projected operations for 2019 and beyond.



Message from the Mayor



October 20, 2018 was a fine day for me and family. I am enjoying myself after being elected as Mayor of a wonderful community like Chetwynd, BC. I would like to know the future of our community and tell everyone that I knew this was going to happen But we live one day at a time and we make our own future in certain places in this world of technology, and technology flies faster than we would like. To know nothing is like a vacuum; sometimes you suck and other time you just collect dust. I would prefer to know the meaning of “matter of fact?” Knowledge is crucial to the future of our well being and this filters down to building a better community. With knowledge we will build a bigger, better place to call home and look forward to securing a future for the next generation of wonderful citizens of CHETWYND.

With newcomers to Council and some returning Councillors, we are going to continue to progress towards our plans that have Councils attention in 2019. And I believe with a bit of tweaking we will get the tasks done!

Some of the accomplishments in 2018 include the following:

- 1) The District of Chetwynd continues with its playground replacement program; playground equipment was replaced in Kin and Spirit Parks in 2018. Outdoor workout equipment was placed in Don Titus Park, and a suspension bridge was installed in the greenspace across from Little Prairie Elementary School near the ballfields in 2018.
- 2) The outdoor rink in Spirit Park was paved and boards installed to encourage year round use including skating, rollerblading and ball hockey. Shell Canada made a generous donation to help this happen.
- 3) The District received \$717,000 from the Province for structural flood mitigation work. A debris trap is being designed and will be constructed to prevent sediment and debris from being washed into Windrem Creek, which has in the past flooded where debris and sediment created bottle necks in the creek.
- 4) Council expanded the community’s recycling program in 2018 with a residential curbside recycling pickup program.
- 5) Substantial completion was achieved on the new Water Treatment Plant in June, 2018. This was accomplished by means of a Federal and Provincial Clean Water and Wastewater Fund grant in the amount of \$2,599,718. The PRRD generously contributed \$300,000. The new Water Treatment Plant more than doubled previous water treatment capacity. As the Water Treatment Plant came in well under budget, the District asked the Province if surplus grant funds could be used to upgrade the High-Lift station and this work was approved.
- 6) A \$25,000 BC Rural Dividend Fund grant was awarded to the District for a new trail between Surerus Place and the Hospital; those funds and a \$5,000 Imagine Grant were used to improve the trail to Carvers’ Row and to upgrade the Pine Valley Seniors’ Activity Centre’s horseshoe pit and parking lot. Russ Young donated crush for part of this project, and Canfor donated logs.
- 7) Council approved 2 3-year extensions to work camps in the Industrial Subdivision in 2018; Black Diamond’s Little Prairie Lodge, which has 252 beds, and Flite camp, which has 150 beds.
- 8) Chetwynd won the Provincial “Open for Business” award in 2018. This was a prestigious honour and showcases the vibrant local business community.
- 9) The District of Chetwynd hosted the September, 2018 Coal Forum in partnership with Tumbler Ridge, and on May 22-24, 2019 the District hosted Minerals North.

Sincerely,
Allen Courtoreille, Mayor

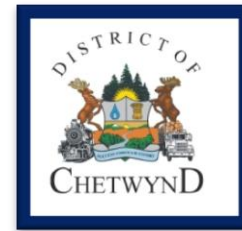
Mayor and Council Roles

General Role of Council

It is the role of Council to act as the governing body of the municipal corporation; to make decisions necessary for the successful and continuing operation of the municipality; and to represent the best interests of the citizens of the municipality as a whole.

Council is a continuing body, notwithstanding changes in its membership by election or appointment, and exercises its powers through resolutions and bylaws passed in open meetings. Council acts as a collective body. It is important to note that the members of Council cannot make valid and binding decisions independently, unless express authority has been granted or legislated.

Council acts to foster economic and social opportunities for the community, and strives to advance the goals and objectives of the municipality.



Left to Right: Councillor Clay Bassendowski, Councillor Jocelyn Disher, Councillor Janet Wark, Mayor Allen Courtoreille, Councillor Laura Weisgerber, Councillor Rochelle Galbraith, Councillor Mel Deck

Mayor's Role:

The Mayor is the Head and Chief Executive Officer of the Municipality. In addition to the Mayor's responsibilities as a member of Council, the Mayor is responsible to provide leadership to Council, including recommending bylaws, resolutions and other measures that, in the Mayor's opinion, may assist the peace, order and good government of the municipality. The Mayor's role is also to communicate information to Council, general direction to municipal officers respecting implementation of municipal policies, programs and other directions of the Council and to represent the best interests of the citizens of the Municipality.



Photo taken by Steve McLain



Photo taken by Glenda Pye

Councillor's Role:

Every Council member is responsible to contribute to the development and evaluation of the policies and programs of the Municipality respecting its services and other activities; to participate in Council meetings, Committee meetings and meetings of other bodies to which a member is appointed; to carry out the duties assigned by Council; to consider the well-being and interests of the corporation; and to represent the best interests of the citizens of the Municipality.

Declarations of Disqualifications

There were no declarations of disqualifications made under Section III of the Community Charter in 2018.

Council Biographies & Portfolio's - 2019

Mayor Allen Courtoreille



Portfolio:

- Committee of the Whole Chair
- Civic Properties Commission
- Peace River Regional District
- Site C Regional Community Liaison Committee
- Treaty Land Entitlement Joint Planning Committee Liaison

Allen was born June 18, 1958 in High Prairie, Alberta to Archie & Helen Courtoreille. Archie was born on the Driftpile Alberta Cree First Nation Reserve. Archie worked for the rail road in Faust, Alberta where they had a family of 13, with 8 boys and 5 girls, Allen being the youngest boy with two younger sisters to follow. This is a big family in some places and a normal size in others.

When Allen was nine years old the family made a decision to move, with Chetwynd Sawmills/Railroad being a destination for work for his brothers and sisters. Little did Allen know that he would spend his working career of 40 years at the Canfor sawmill. Two years prior to the families move, a farm accident to his father precipitated an early retirement from the Northern Alberta Railroad.

Landing in Chetwynd at the age of 9 was a little shocking, leaving friends, family members especially mooshum & kookum (grand parents) in Faust. But Allen was a sports fanatic; he loved to watch and play all kinds. This made going to a different school a little bit easier for a new resident of Chetwynd. He played baseball, basketball, volleyball, soccer, and when he was 13 he tried playing hockey in the newly constructed Chetwynd arena - the same place his sons would play hockey and his daughter would also play ringette. And the beat goes on with Allens grandson playing in that same Arena.

After leaving school in 1976 Allen needed to work; his brothers told him ``The Mill is right there''. After a couple of years at the mill, Allen met his wife Diane. Allen and Diane had three children, Stephanie, Lyonel and Benjamin. Now Diane and Allen have 10 Grand kids. At the Canfor sawmill Allen earned a Lumber Grading ticket and his trade of thirty years, Sawfiler: for 20 of those years he ran the filing room, his title being Headfiler. Away from work Allen is an avid Golfer and a good Mooshum!!

Retiring from Canfor in 2018 he promptly entered the political arena. He won the Mayors position on October 20, 2018 and here we are!



Photo taken by Glenda Pye

Councillor Clay Bassendowski

Portfolio:



- Committee of the Whole
- Northeast Regional Advisory Committee
- BC Hydro Peace River/Williston Reservoir Advisory Committee Liaison
- Chetwynd Communication Society Liaison

Clay was born in Saskatoon Saskatchewan, where he attended elementary and high school. He graduated with honors from the Forest Technology program at NAIT in 1996 and is a Registered Forest Technician with the Association of BC Forest Professionals. He has worked for West Fraser in Chetwynd for 23 years as an Operations Supervisor, Quality Control Supervisor and most recently as the Purchase Wood Coordinator.

Clay met his wife Dianne, a life long resident of Chetwynd, shortly after moving to Chetwynd, where today, they are raising their 12 year old daughter, Ireland.

Between work, family, and council, Clay's schedule is busy, but when there is spare time, he enjoys riding his motorcycle, skiing, boating, running and guitar.

Clay was elected to council in 2014 and re-elected in 2018. He looks forward to continuing to serve the community of Chetwynd.



Photo taken by Rose Duggan



- Committee of the Whole
- Peace River Regional District Alternate
- Fire Department Liaison
- PRRD Solid Waste Sub-committee Liaison
- Treaty Land Entitlement Joint Planning Committee Liaison

Mel was born in Denzil, Saskatchewan. His family moved to Saskatoon when he was 8 years old where he attended St. Thomas and St. Matthew's grade schools and Holy Cross High School. He relocated to Chetwynd in late 1981 and was employed at West Fraser Mills for 30 years as a Supervisor and an Environmental Auditor. He retired from West Fraser Mills in June of 2012. He has also run a small painting company since moving to Chetwynd.

Mel and his wife Donna have been married for 37 years; they have two daughters as well as two grandchildren. They enjoyed raising their family in Chetwynd and being involved with the sports that they participated in. They now have the pleasure of watching their grandchildren grow up here and once again supporting the events and activities they are involved in. Mel enjoys hunting, fishing, camping and generally what Chetwynd has to offer.

Mel was happy to be elected onto Council in late 2014 and looks forward to continuing to serve the community of Chetwynd which has been so good to him and his family.



Photo taken by Rose Duggan

Councillor Jocelyn Disher

Portfolio:



- Committee of the Whole
- Municipal Insurance Authority Alternate
- Northeast Regional Advisory Committee Alternate
- Chainsaw Carving Championship Society Liaison
- Heritage Museum Liaison

Jocelyn was born in Edmonton, AB but considers herself a BC girl. She moved to BC at the age of 3. Her dad was a Ministry of Transport employee and took the job of a lighthouse keeper. Jocelyn lived on the lights till the age of 11 where her family moved to Prince Rupert. From Prince Rupert, they moved to Quesnel where she graduated from Corriveau Senior Secondary. After spending 2 years at CNC college in Prince George studying Marketing, she made the move to the big city of Vancouver. From Vancouver she was transferred to Calgary. Deciding the city living was done, she moved back to Prince George, met her husband Joe and moved to Chetwynd. Chetwynd has been home for the past 25 years, and has been a great place to raise their 2 sons. She has volunteered for Chetwynd Minor Hockey in many different capacities and continues to volunteer for a few different organizations. Jocelyn has been employed at the Chetwynd Public Library for the past 22 years and is committed to the District of Chetwynd.

Her schedule is busy but in her down time she's a regular at the gym, enjoys walking, getting together with friends and the occasional trip to Mexico.

Jocelyn was elected to Council in November of 2018 and is looking forward to serving her community.



Photo taken by Rose Duggan



- Committee of the Whole
- Civic Properties Commission
- Site C Regional Community Liaison Committee Alternate

Born in Dayton, Ohio, Rochelle and her family of eight immigrated to Canada in 1967 and took up residence in Chetwynd.

Having attended school in Chetwynd, Rochelle continued her education after graduation, receiving many certificates from Northern Lights College, the Justice Institute of BC and Royal Roads University. She has since completed her Level 2 Certificate in Local Government Leadership from the Local Government Leadership Academy.

Rochelle has worked, volunteered and been involved in a variety of clubs and organizations in Chetwynd, including spending eight years working with the District of Chetwynd as the volunteer Deputy Coordinator for their Municipal Emergency Plan.

Rochelle was first elected to the District of Chetwynd Council in 2011. Rochelle sits on a variety of committees as a representative for Chetwynd. She and her husband, Gordie, have been married for 37 years and have two adult children who are now having families of their own. In her spare time, she enjoys golfing, camping and travelling.



Photo taken by Rose Duggan

Councillor Janet Wark

Portfolio:



- Committee of the Whole
- Civic Properties Commission
- Chetwynd Public Library Liaison
- Northern Health Liaison
- Pine Valley Seniors Liaison

Janet was born and lived in Fort Nelson for 33 years before moving to Chetwynd in 2002. She attended Northern Lights College where she studied Office Administration and went on to instruct the same program. Janet's past employment includes administration, banking and education.

Janet and her husband Jim have four children, three of which are grown and reside and/or work here in the Peace area.

In her spare time, she enjoys all aspects of recreation that Chetwynd offers, especially camping and hiking, as well as travelling.

Janet is passionate about life in Chetwynd and is honoured to be representing and serving its residents for the next four years.



Photo taken by Rose Duggan



- Committee of the Whole
- Chamber of Commerce Council Liaison
- Municipal Insurance Authority
- RCMP Liaison
- Senior Citizens Housing Society Liaison

Born in Dawson Creek, Laura moved to Chetwynd a few years later with her parents and family. Starting Grade 1 at Windrem Elementary, she graduated from Chetwynd Secondary in 1979.

In 1980 she started at the TD Bank and worked there for over 23 years with a couple short breaks to have her two sons. In 2006, she retired from banking, but after a summer off, found herself a little bored and went to work at Aim Trucking where she is today.

Laura has volunteered for many years with the Moberly Lake and Natural Springs Golf Courses and sat on the executive of the Curling Club for well over 15 years.

Being raised and later raising her own sons with her husband, Brent, in Chetwynd, she knows that Chetwynd has a lot to offer and believes that the best is yet to come.

Laura was reelected to her third term as Councillor in 2018.

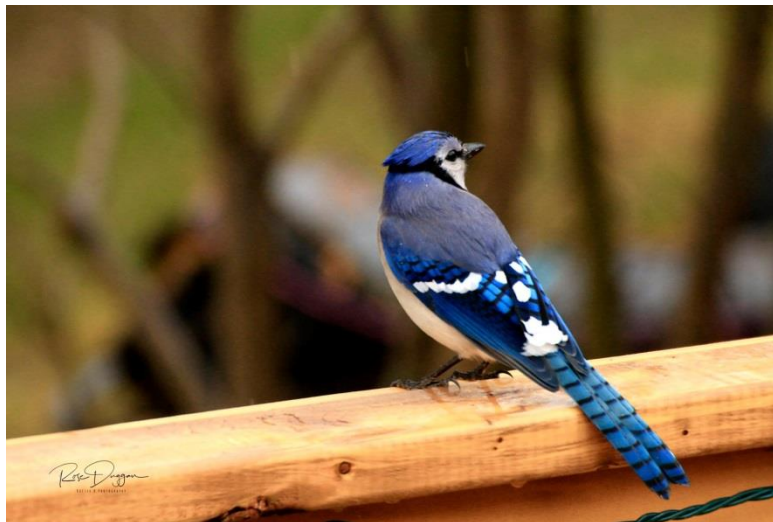


Photo taken by Rose Duggan

Municipal Services

Taxpayers and residents often overlook the sheer volume and value of services provided by their local governments. While a great number of services are provided by local governments, often less than half of the property tax bill goes to the local government.

Some of the services provided by the District of Chetwynd include:



Road Maintenance	❖ Including paving, pot hole patching and crack repairs; maintenance of sidewalks and shoulders; maintenance and installation of signage; line painting; maintenance of public parking areas; snow removal; street sweeping; ditch and storm drainage maintenance.
Water Systems	❖ Provision of drinking water; provision of water and hydrants for fire protection purposes; water conservation initiatives.
Sewer Systems	❖ Collection, treatment and disposal of domestic sanitary sewage.
Solid Waste Collection	❖ Residential and commercial solid waste (garbage) collection and disposal through contract service.
Parks Facilities	❖ Maintenance of community owned parks and facilities; parks equipment maintenance and upgrading.
Cemetery Services	❖ Maintenance and operation of community cemetery.
Animal Control	❖ Provision of animal control services (primarily dog control and licensing).
Building Inspection	❖ Provision of building inspection services to provide compliance with Provincial building, plumbing and fire code regulations.

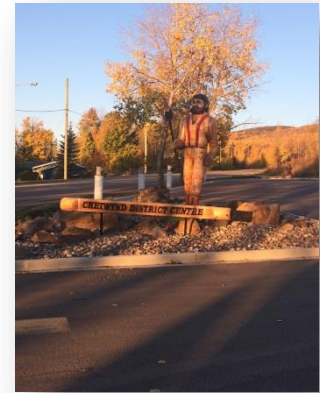
Subdivision Approvals	❖ Subdivision approvals to ensure compliance with local land development regulations to ensure a level of consistency in land servicing.
Zoning and Land Use	❖ Provision of regulations to ensure a level of consistency and advance indication of land uses.
Bylaw Enforcement	❖ Enforcement of local land use, noise, nuisance and related regulations. <i>Enforcement initiated upon complaint.</i>
Economic Development	❖ Attraction of economic development interests and new business opportunities as well as local business support, retention and promotion.
Tourism Development	❖ Operation of Visitor Centre, promotion of tourism development and tourism attraction opportunities.
Recreation Centre and Programs	❖ Provision of recreational facilities and programs, in partnership with the Peace River Regional District.
Protective Services (Fire Department)	❖ Provision of fire protection services in Chetwynd and the rural fire protection area.
Municipal Emergency Plan	❖ Provision of guidelines to meet the local government's responsibilities to prepare for, respond to and recover from disasters or emergencies.
Airport	❖ Provision of airport services for small aircraft and helicopters. The airport facilitated 21 medivacs and air ambulance flights in 2017. (These stats only include medivacs during the day time hours of the weather station operations)



Departmental Services

Administration and Finance Departments:

- Principally supported by:
 - Chief Administrative Officer
 - Deputy Director of Corporate Administration
 - Director of Financial Administration
 - Clerical, Reception and Accounting Staff
- More specifically involving activities related to municipal administrative operations including business licensing, bylaw preparation and implementation, records management, elections, grants administration, financial record keeping and reporting, budgeting, coordination of burials and cemetery records, planning (both fiscal and land use), land development and personnel management.



Engineering , Public Works:

- Principally supported by:
 - Director of Engineering & Public Works
 - Building Inspector
 - Engineering Staff
 - Public Works Staff
 - Bylaw Enforcement Officer
 - Seasonal Public Works Staff
- More specifically involving activities related to municipal works and services, engineering structures, planning and design, animal control, roads, water and sewer systems maintenance and improvements, building inspection services, airport maintenance, solid waste collection, cemetery services, bylaw enforcement and parks & grounds maintenance.



Economic Development & Parks:

- Principally supported by:
 - Economic Development Officer
 - Clerical Staff
- More specifically involving activities related to economic development and promotion, tourism promotion, business retention, community improvement projects and community investment.



Visitor Centre:

- Principally supported by:
 - Visitor Centre Manager
 - Seasonal Staff
- More specifically involving activities related to providing information on local features, attractions and recreational opportunities to tourists and residents.



Parks:

- Principally supported by:
 - Parks Manager
 - Seasonal Parks Staff
- More specifically involving maintenance of parks, boulevards and 180 kms of trails.



Recreation:

- Principally supported by:
 - Director of Facilities & Recreation
 - Manager of Leisure & Facility Services
 - Recreation Programs Manager
 - Maintenance Staff
 - Aquatic Staff
 - Clerical and Recreation Staff
- More specifically involving activities related to management of the recreation complex, provision of recreation programs and maintenance of recreation facilities.



Photo taken by Travis Stewart

Progress Report – 2018 Goals and Objectives

TO DEVELOP AND IMPLEMENT PLANNED AND SUSTAINABLE PRACTICES

SUPERHOST TRAINING

Objective:

To implement SuperHost training community-wide.

Strategy:

Chetwynd has obtained a SuperHost designation as per license agreement.

Measurement:

The Visitor Centre Manager has been retrained as a SuperHost instructor and will be providing SuperHost training to the community. The measurement will be the delivery of SuperHost training to members of the community.

Benefit:

The benefits of this service will be improved customer service to improve transaction experiences of goods and services throughout the community for the business, service and tourism sectors.

Result:

- ❖ *Fundamentals Workshops were well received by some businesses in the community in 2018 with 2 SuperHost workshops hosted.*



RETENTION AND RECRUITMENT STRATEGY

Objective:

Retain/support existing firms, and recruit new businesses to Chetwynd.

Strategy:

Working on strategies to implement a Pilot Program utilizing partnerships to implement programs including collecting stamps, Chetwynd dollars and other fun local shopping programs for participating businesses to retain local shoppers in our community and enhance their experience.

Measurement:

The measurement of this project will be retaining existing businesses and assisting new businesses with the information they need to locate in town.

Benefit:

The benefit of this strategy will be retaining local shoppers in our community, with increased local economic benefits.

Result:

- ❖ *Implemented a shop local program and all local businesses participated. Delivered the program July 1, 2018 – October 3, 2018. Very successful partnerships were forged with local businesses and the Chamber of Commerce; will be re-implemented in 2019.*



BOULEVARD TREE REPLACEMENT

Objective:

The objective is to continue with year 3 of the project by removing existing diseased and dying aged poplar trees along the highway and replace with new, hardy, fast growing trees.

Strategy:

Continue in 2018, to replace 45 trees in the next affected areas, that being the 4600 block of North and South Access roads along Highway 97.

Measurement:

The measurement of this project will be to complete the plantings of the new trees with a 100% survival rate.

Benefit:

The benefit of this project is to continue to leave a legacy of beautiful, treed boulevards for future residents and visitors, and to increase safety by removing trees that could be a hazard to pedestrians and motorists.

Result:

- ❖ *62 trees were removed along the North and South Access Road boulevards and 45 new trees were planted. This project will continue into 2019 for the 4th and final year of the project. Some trees were affected by the cottony psyllid but these trees will be treated and those beyond treatment will be replaced by a species resistant to that pest.*



BUSINESS FAÇADE IMPROVEMENT PROGRAM

Objective:

The objective of this program is to support economic development by encouraging private investment in local business façade improvements.

Strategy:

To apply for a Northern Development Initiative Trust (NDIT) matching funds program for commercial façade improvement through partnering agreements with local businesses, to enhance economic viability and vibrancy through visual improvements.

Measurement:

The measurement of this project will be the renovation of local store fronts.

Benefit:

The benefit of this program will be revitalization of the downtown core, resulting in an attractive community that draws visitors, tourists and potential new businesses, as well as appealing to residents and fostering community pride.

Result:

- ❖ *In 2018 there was interest from local business and non-profit organizations for the façade grant. There were 2 successful projects in 2018.*



TRAIL LOOP CONNECTOR

Objective:

Implement a tear-off map marked with our “Chetwynd Healthway” kilometer measurement trail mapping project to encourage increased pedestrian access, and construct a suspension rope bridge near Little Prairie Elementary School. A new, accessible trail will be created from Surerus Place loop to Carvers Row.

Strategy:

Create tear-off maps with kilometer measurement system for identified areas, add a new pedestrian walkway and bike path, install walkway handrails and build the trail to be wheelchair accessible by reducing the grade and steepness of the trail.

Measurement:

The measurement will be that the walkway is installed, path added, tear-off maps produced, and the community uses the paths.

Benefit:

Improved accessibility, increased opportunities for the enjoyment of natural outdoor activities and health and wellness for all ages.

Result:

- ❖ *The trail loop connector has been a very successful initiative, partnering with Northern Health and BC Housing and offering fully accessible connector for all ages. The healthway connector map includes all routes and trail systems connecting accommodations and access from both sides of town. (Bike, walk, run wheelchair & rollerblade)*



BALL FIELD IMPROVEMENTS

Objective:

Ball field improvements.

Strategy:

Apply to Northern Development Initiative Trust (NDIT) for grant funding in the amount of \$50,000 for this project. New dugouts will be constructed for Diamonds 3 and 4. The current washroom structure will be removed and the treed area by Diamond 5 will be improved for a kids play area.

Measurement:

The measurement will be a successful application to NDIT, and improvements including new dugout structures constructed.

Benefit:

The benefit will be to finalize the last phase of ball park improvements, improve safety for children's play area by increasing visibility, and encouraging outdoor activities for residents and visitors.

Result:

- ❖ *The dugouts on Diamonds 3 and 4 were completed; upgrades were made to ball fields and shrubs removed from heavy growth areas in the area for improved park setting aesthetics. A rope suspension bridge was also installed in the children's play area.*



CARVERS ROW IMPROVEMENTS FOR ACCESSIBILITY

Objective:

Carvers' Row is a prominent display of the current year's chainsaw carving competition sculptures along Highway 97. Although it is very popular for tourists, this area is currently not accessible to mobility-challenged individuals. It requires modification for accessibility.

Strategy:

The pavement ends as an individual moves down onto the walkway to view the carvings. Plans for 2018 are to remove the flowerbed inside of the walkway thereby widening the path. The walking area surface will be levelled to increase accessibility.

Measurement:

The measurement will be an improved, widened walkway that is accessible.

Benefit:

Increased accessibility in the community for residents and visitors of all ages and improved space for additional uses.

Result:

- ❖ *The walkway was enhanced and improved to the corner to ensure access from both sides. Crushed Limestone was used to enhance the beauty and provide a compact surface for mobility aids. The concrete barricades were replaced by wood to improve esthetics. A water stand pipe was added to provide potable water for visitors and parks users.*



AREA SIGNAGE

Objective:

To add area signage for wayfinding and beautification.

Strategy:

Wooden signs will be installed to identify Wabi Sub and relief carved wood signs to identify the two Pressure Reducing Valve buildings located at 5310 South Access Road across from Dragon Palace and at 5134 46th Ave NW near Hillside Avenue. Signs will be installed at the cemetery and museum with xeriscaping (dry rocks and shrubs) to beautify those entrances. Signage will be installed at the corner of Northern Industrial Services and the entrance into Spirit Park.

Measurements:

The measurement will be the complete installation of signage described above.

Benefits:

The benefits will be convenience for the community via wayfinding, and beautification.

Result:

❖ *All signage and entrance beautification to both Spirit Park and the Museum are complete.*



REPAIR TO MONUMENTS IN DEDICATION PARK, DON TITUS PARK AND CENOTAPH PARK

Objective:

Repair and restore monuments in Dedication Park, Don Titus Park and Cenotaph Park

Strategy:

Masonry work for restoration and repair is required to restore commemorative monuments that are of historic significance to the community.

Measurements:

Work will be completed to restore the monument in Dedication Park downtown. Any fossil rock from the monument that cannot be replaced will be relocated to Museum. Rock structure repair will be performed to monuments at Don Titus Park and Cenotaph Parks.

Benefits:

Restore existing monuments to commemorate important historical occasions in the community for years to come.

Result:

- ❖ *All monuments were completed and restored in Don Titus Monument, Dedication Park and Cenotaph.*



TO EFFECTIVELY MANAGE ENVIRONMENTAL ISSUES

ONGOING EFFORTS TO MITIGATE ENVIRONMENTAL CONCERNS

Objective:

The objective of this program is to continue to diligently monitor the community for environmental concerns and prevent or mitigate any negative impacts.

Strategy:

To evaluate new actions and review current actions for environmental impact, as well as decreasing production of greenhouse gases (GHG's) in the municipal fleet wherever possible, encouraging recycling and water conservation in the community, and monitoring sewage effluent quality. To cut down on GHG's produced by employees making multiple trips to pick up water and back to hand-water flowers and trees, an inactive automatic irrigation system is being reactivated in community parks for 2018. This will also reduce the amount of water required for landscaping as sprinklers can be set to operate during low-evaporation periods of the day and timed to shut off after the optimal amount of watering.

Xeriscaping is being utilized in new gardens and to enhance signage instead of plantings that require extensive watering.

Recycling continues to be expanded in Chetwynd, with the Legion Subdivision having been added to the Crown and Rodeo Subdivisions pilot curbside recycling pickup project in early 2018. It is anticipated that more subdivisions will be added quarterly; this recycling expansion has diverted much waste from being placed in the landfill, increasing the life of the landfill and reducing the cost of tipping fees for the District.

Council authorized a composter rebate program in 2018 to encourage the recycling of organic household waste.

Measurement:

Success is determined by a measurable reduction in GHG's, water consumption and improved effluent quality over the long term.

Benefit:

Benefits of these initiatives include improvements to the environment in the immediate and surrounding areas of Chetwynd, could extend the life of the landfill and decrease the environmental footprint of the community.

Result:

- ❖ *Residential Curbside Recycling pickup was implemented on a District-wide basis in the Autumn of 2018, with a 12% increase in residential recycling. The underground irrigation has begun to be rehabilitated, with a central stand pipe installed in 2018 to reduce trips to the water fill station for irrigating landscape.*

TO MAINTAIN & UPGRADE MUNICIPAL INFRASTRUCTURE, EQUIPMENT & FACILITIES

NEW WATER TREATMENT PLANT

Objective:

The objective of this project is to construct a new water treatment plant to replace the old and failing existing plant.

Strategy:

With Federal and Provincial grant funding and a generous contribution from the Peace River Regional District, the failing rapid sand filtration water treatment system has been replaced with new technology; the new energy-efficient, membrane filtration water treatment plant will also increase water production by 30%, ensuring capacity for growth of the community.

Measurement:

Success will be measured by the removal of the old plant and installation of the new plant with no interruption of water supply to the community.

Benefit:

The benefit of this project will be a reliable source of safe drinking water for many years to come with the ability to expand capacity should the community grow and need it. The new plant will also be more energy efficient, using municipal resources more responsibly.

Result:

- ❖ ***Construction of the new water treatment plant was completed under budget in June 2018. The surplus grant funding has been allocated to upgrading the ageing electrical equipment and pumps in the high lift pump station that pumps the treated water from the water treatment plant into the distribution network.***



SEWER MAIN REPLACEMENT – 47th STREET NE

Objective:

The objective of this project is to replace an aging sewer main on 47th Street NE.

Strategy:

Chetwynd, like many municipalities in BC, has aging water/sewer infrastructure. A prioritized list of projects has been developed and a phased plan has been developed to replace them.

Measurement:

Success will be measured by the removal of the old sewer line and construction of the new line with minimal disruption to the residents of 47th Street NE and the surrounding community.

Benefit:

The benefit of this project will be continued delivery of reliable and safe municipal services.

Result:

- ❖ *The sanitary main was successfully upgraded to a larger main with minimal interruptions to residents. Remaining work includes landscaping and driveway restoration, which will be completed in 2019.*



2019 Goals and Objectives

TO DEVELOP AND IMPLEMENT PLANNED AND SUSTAINABLE PRACTICES

SUPERHOST TRAINING

Objective:

To implement SuperHost training community-wide.

Strategy:

Chetwynd has obtained a WorldHost/SuperHost designation as per license agreement.

Measurement:

The Visitor Centre Manager has been retrained as a SuperHost instructor and will be providing SuperHost training to the community. The measurement will be the delivery of SuperHost training to members of the community.

Benefit:

The benefits of this service will be improved customer service to improve transaction experiences of goods and services throughout the community for the business, service and tourism sectors.



BUSINESS RETENTION AND RECRUITMENT STRATEGY

Objective:

Retain existing and recruit new businesses to Chetwynd.

Strategy:

Working on strategies to implement a Pilot Program partnering and implementing programs including collecting stamps, Chetwynd dollars and other fun local shopping experience programs for participating businesses to retain local shoppers in our community and enhance the experience.

Measurement:

The measurement of this project will be retaining existing businesses and recruiting new businesses to locate in town.

Benefit:

The benefit of this strategy will be a thriving downtown, stable economic base, enticing more shoppers to spend their dollars locally and recruiting new businesses for additional local economic drivers.

TO MAINTAIN A LIVABLE, SAFE AND HEALTHY COMMUNITY

BUSINESS FAÇADE IMPROVEMENT PROGRAM

Objective:

The objective of this program is to support economic development by encouraging private investment in local business façade improvements.

Strategy:

To apply for a Northern Development Initiative Trust (NDIT) program of matching funds for façade improvement, through partnering agreements with local businesses, to enhance economic viability and vibrancy through visual improvements.

Measurement:

The measurement of this project will be successful applications from local businesses for the NDIT grant.

Benefit:

The benefit of this program will be revitalization of the downtown core, resulting in an attractive community that draws visitors, tourists and potential new businesses, as well as appealing to residents and fostering community pride.

BOULEVARD TREE REPLACEMENT

Objective:

The objective is to continue with year 4, the final phase of the project, by removing existing diseased and dying poplar trees along the highway and replace them with new hardy, fast growing trees.

Strategy:

Continue in 2019 to replace 31 trees in the North and South Access road boulevards along Highway 97 near the Recreation Centre.

Measurement:

The measurement of this project will be to complete the planting of the new trees with a 100% survival rate.

Benefit:

The benefit of this project is to continue to leave a legacy of beautiful, treed boulevards for future residents and visitors, and to increase safety by removing trees that could be a hazard to pedestrians and motorists.

ROTARY PARK IMPROVEMENTS

Objective:

Rotary Park Improvements.

Strategy:

Apply to Northern Development Initiative Trust (NDIT) for grant funding in the amount of \$29,000 to improve fences, install new bleachers, new netting on fences, upgrade the washrooms and tie them into water and sewer.

Measurement:

The measurement will be a successful application to NDIT, and improvements completed as above.

Benefit:

The benefit will be revitalizing Rotary Park for users and improving safety for the children's play area by increasing visibility, and encouraging outdoor activities for residents and visitors.

CEMETERY ENHANCEMENT

Objective:

Cemetery Enhancement.

Strategy:

Join the upper and lower cemetery parcels with a greenspace, and add a columbarium to the upper area near the scattering garden.

Measurement:

The measurement will be improved greenspace between the upper and lower cemetery linking them.

Benefit:

Improved access, a comforting location for reflection, and easier maintenance or additional sites as needed.

MINERALS NORTH

Objective:

Host Minerals North Conference May 22 – 24, 2019.

Strategy:

Organize, host, encourage partnerships for joint event opportunities.

Measurement:

Host the event.

Benefit:

Social, regional impact, increase economics for tourism and local shopping plus other outdoor activities and opportunities for regional and local partnerships.



BOULEVARD WALKWAY/LIGHTING ENHANCEMENT

Objective:

Boulevard walkway/lighting enhancement.

Strategy:

Apply for funding to add lighting and improve safety and accessibility throughout walkway system.

Measurement:

Installation of decorative lighting on trails and walkways.

Benefit:

The benefits of this program will be an attractive and safe community and is designed to support the Chetwynd Healthway kilometer measurement program and encourage more physical activities by lighting up portions of the trail system.

HOUSING NEEDS ASSESSMENT

Objective:

Perform a housing needs assessment, in conjunction with the Ministry of Municipal Affairs and Housing (MMAH).

Strategy:

Utilize Regional growth strategies and partner with Northern Health and the MMAH to produce an updated housing needs assessment.

Measurement:

Collect data, implement report information, report back to MMAH.

Benefit:

Social economics in regards for housing needs and types of housing inventory for partnering with various agencies to ensure housing supply is adequate for current population and to plan for growth.



Graveyard Creek

TO EFFECTIVELY MANAGE ENVIRONMENTAL ISSUES

53rd PLACE NW

Objective:

The objective of this project is to replace and upsize the aging sanitary sewer main on 53rd Place NW from 47 Ave NW approximately 100m south and east through the alleyway to 52 St NW.

Strategy:

Chetwynd, like many municipalities in BC, has aging sewer infrastructure. A list of required infrastructure upgrades was developed based on video inspection of sewer mains and through conversation with Public Works staff who are responsible for repairs and emergency response.

Measurement:

The project's success will be evaluated based on the following:

- Timeline for completion – construction complete before substantial performance date of September 30, 2019
- Minimized impact to residents and business owners
- Safe work procedures followed
- District standards for workmanship followed and documented
- On budget

Benefit:

The project will benefit the community by increasing the capacity of the sanitary collection system and reducing infiltration into the system. This will in turn result in the continued delivery of reliable and safe municipal services.



Pete Lake

51 AVE SW SANITARY UPGRADES

Objective:

The objective of this project is to replace the aging sanitary sewer main on 51st Ave SW from 4837 51 Ave SW to Nicholson Road

Strategy:

Chetwynd, like many municipalities in BC, has aging sewer infrastructure. A list of required infrastructure upgrades was developed based on video inspection of sewer mains and through conversation with Public Works staff who are responsible for repairs and emergency response.

Measurement:

The project's success will be evaluated based on the following:

- Timeline for completion – construction complete before substantial performance date of September 30, 2019
- Minimized impact to residents and business owners
- Safe work procedures followed
- District standards for workmanship followed and documented
- On budget

Benefit:

The project will benefit the community by helping to reduce leakage of sewage into surrounding soils and the infiltration of groundwater into the sanitary collection network, thereby reducing pumping and treatment requirements at the sewage treatment plant.



Sundance Lake

47th AVENUE UPGRADES

Objective:

To replace the aging sanitary and water mains as well as their corresponding services back to the lot lines, re-construct the road base, and re-pave 47th Avenue NW from Hillside Avenue to Highway 29.

Strategy:

Chetwynd's infrastructure requires continual maintenance and upgrades. A list of required upgrades was developed based on video inspection of sewer mains and through conversation with Public Works staff who respond to emergency breaks, and through examining record drawings which show the date of installation and give a better idea of the anticipated condition of buried infrastructure. By upgrading both the sanitary and water main in this stretch of roadway concurrently, the District will incur less cost and less disruption to residents and business owners in the area.

Measurement:

- Timeline for completion – construction complete before substantial performance date of September 30, 2019
- Minimized impact to residents and business owners
- Safe work procedures followed
- District standards for workmanship followed and documented
- On budget

Benefit:

- Reduced leakage of water and sewer into the surrounding soils
- Reduced infiltration of groundwater into sanitary collection network
- Reduced requirement for emergency repairs and water shut-offs
- Smoother road surface for driving
- Continued delivery of safe and reliable municipal services



Trapping Lake

DEBRIS BARRIERS AND SEDIMENT TRAPS

Objective:

Install one debris barrier and one sediment trap each on Windrem Creek and Widmark Creek.

Strategy:

Chetwynd has experienced catastrophic flood events in recent years that have damaged property and infrastructure within the District. Debris barriers and sediment traps were identified as options to reduce flooding during periods of high streamflow in a Flood Hazard Study that was prepared in 2018. The goal of the debris barriers and sediment traps is to reduce the downstream transportation and deposition of debris and sediment during high-flow events, which will allow crossing structures such as bridges and culverts to remain unobstructed and able to convey the stormwater. This work is funded through the Emergency Management British Columbia grant funding program.

Measurement:

- Timeline for completion – must be constructed within allowable window for working in streams
- Minimized impact to residents and business owners
- Safe work procedures followed
- Appropriate permits in place and terms followed
- On budget

Benefit:

- Anticipated reduction in flooding that is associated with heavy rainfall events and high stream flows
- Reduction in flood-related property and infrastructure damage



Moberly Lake

HIGH LIFT PUMPS UPGRADES

Objective:

- Replace the three existing vertical turbine pumps that are reaching the end of their useful life with three new vertical turbine pumps
- Replace aging Motor Control Centre (MCC) with new MCC accompanied with variable frequency drives (VFD) for pumps

Strategy:

The high lift pumps are reaching the end of their useful life and have been identified as requiring replacement. The water treatment plant was upgraded in 2018 under the British Columbia Clean Water and Wastewater Fund (BC CWWF) but as the project came in under budget, the remaining funds were allocated to upgrading the high lift pump station which includes replacing the pumps and the MCC.

Measurement:

- Timeline for completion – must be completed by March 2020
- On budget
- Safe work procedures followed
- Work completed to District standards and specifications

Benefit:

- Continued delivery of safe and reliable municipal services. The high lift pumps transport water from the water treatment plant into the District's distribution network and to the two treated water reservoirs, which provide drinking water and fire protection for residents and businesses.
- Adding VFDs will allow for more operational flexibility and will reduce water hammer effects in the system when turning pumps on and off.



Halfmoon Lake

WATER MAIN LOOPING PROJECT

Objective:

The objective of this project is to loop the dead end water mains in the industrial subdivision to improve water flows for fire fighting purposes and to improve water pressure and quality.

Strategy:

Design and tender of this construction work was initiated in Spring 2018. The project was divided into two components, with the Nicholson Road component originally scheduled to proceed in 2018 and the 46th Drive component to be completed in 2019. The Nicholson Road component was rescheduled to 2019 by the contractor due to labour constraints.

Measurement:

The successful completion of this looping project while staying within budget parameters.

Benefit:

The benefit of this project will be that on completion water quality, fire flows and water pressure will be improved, and this in turn will provide better water service to the community.



Looking South from the Community Garden

PEACE RIVER AGREEMENT

The Peace Region has access to rural industrial assessment through the Peace River Agreement (formerly called Fair Share).

Unlike most municipalities in BC where industry is primarily located within municipal boundaries, the story in the Peace is the exact opposite, where most industry is typically located beyond municipal boundaries.

Rural industry impacts community through industrial vehicle movement, passage of goods and supplies, transport of product and transient worker activity.

The Peace River Agreement is meant to capture industrial assessments outside of municipal boundaries in an effort to offset social and economic impacts to communities. Chetwynd has used its Peace River Agreement funding for the majority of capital projects outlined in this Annual Report. A small portion goes towards operations, as rural industry and its workforce place extra ordinary pressures on community. These pressures are only met through financial resource support of programs such as the Peace River Agreement.



Photo taken by Travis Stewart

2018 Chainsaw Carvings



Permissive Tax Exemptions

In 2018, the District of Chetwynd adopted Tax Exemption Bylaw No. 1080, 2018 for the purpose of granting permissive tax exemptions for 2019 for the following organizations:

Organization	Estimated Value of Exemption for 2019
Chetwynd Fellowship Baptist Church	\$ 2,409.32
Chetwynd Shared Ministry Society	\$ 502.57
Chetwynd Temple Society	\$ 506.49
Church of the Nazarene	\$ 848.41
Little Prairie Christian Fellowship	\$ 1,873.60
Pentecostal Assemblies of Canada	\$ 2,425.18
Church of Jesus Christ of Latter Day Saints	\$ 1,885.13
Roman Catholic Episcopal Corporation of Prince Rupert	\$ 2,577.12
Royal Canadian Legion, Chetwynd Pacific Branch No. 258	\$ 891.03
Tansi Friendship Centre Society	\$ 781.83
Tansi Friendship Centre Society	\$ 2,744.15
Trustees of the Chetwynd Congregation of Jehovah's Witnesses	\$ 4,261.77
Chetwynd Senior Citizen's Housing Society, Surerus Place	\$ 7,627.00

Revitalization Tax Exemptions

The District of Chetwynd has a revitalization tax exemption program for the purpose of encouraging revitalization of an area(s) of the municipality. Following is a record of the properties for which revitalization tax exemptions have been granted and the amount.

Organization	Estimated Value of Exemption for 2019
Nil	\$ 0

Development Statistics

Building Permits

Class	Building Permits Issued		\$ Value of Permit	
	2017	2018	2017	2018
Residential	13	10	\$258,600	\$351,650
Commercial/Industrial	5	6	\$2,540,250	\$727,000
Institutional	4	1	\$2,238,610	\$15,000

Development Permits

Class	Development Permits Issued		Development Variance Permits Issued	
	2017	2018	2017	2018
Residential	0	0	0	1
Commercial/Industrial	5	3	0	1
Other	0	0	0	0

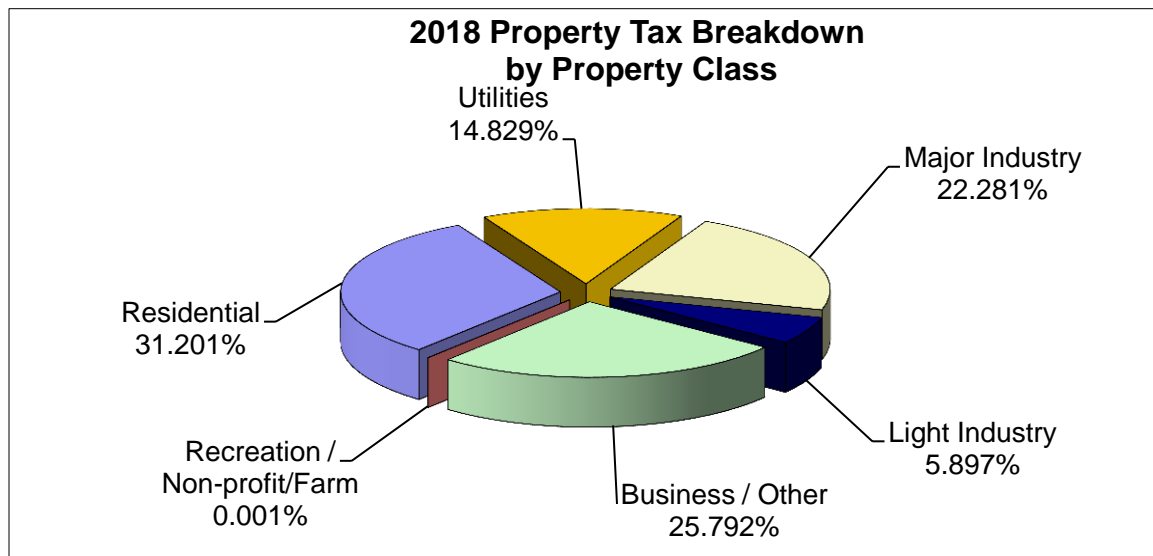
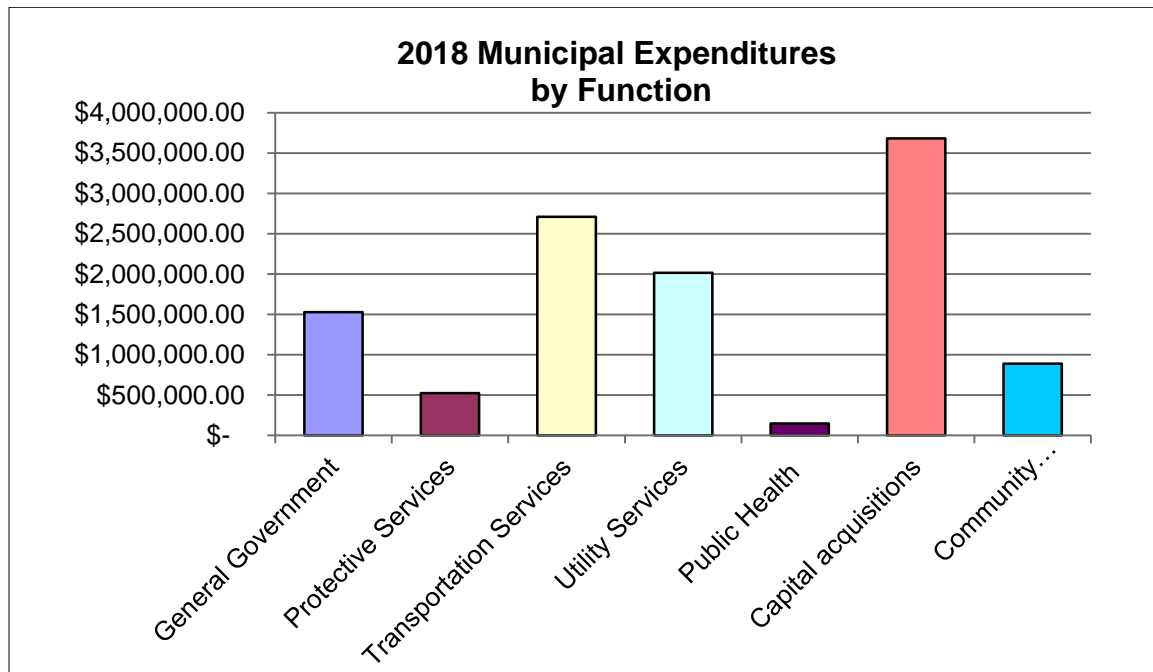
Temporary Commercial Permits and Board of Variance Applications

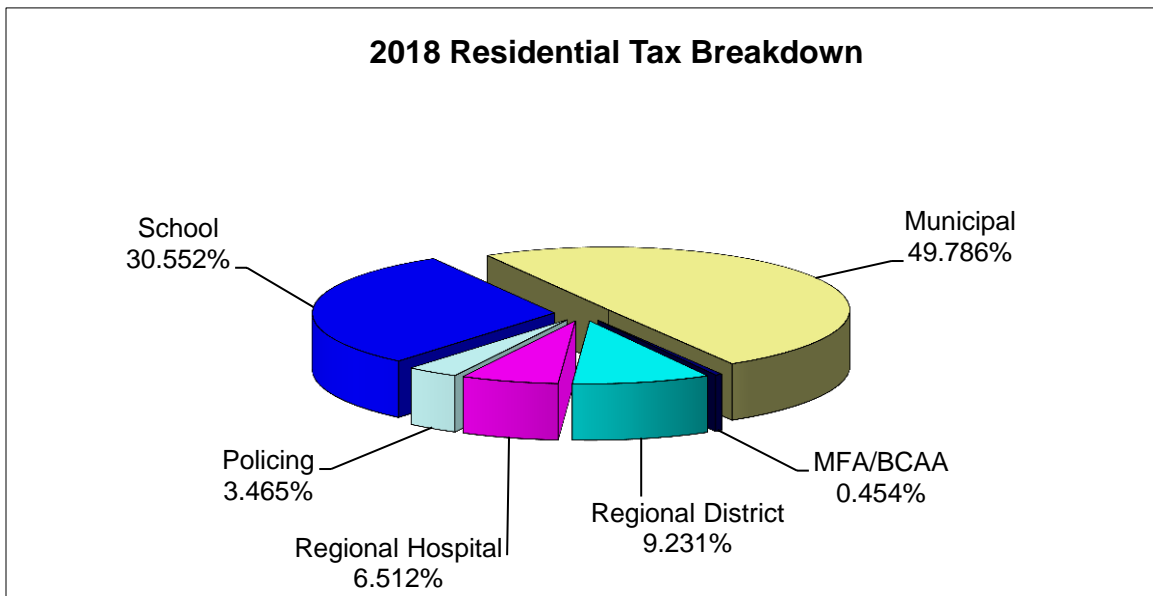
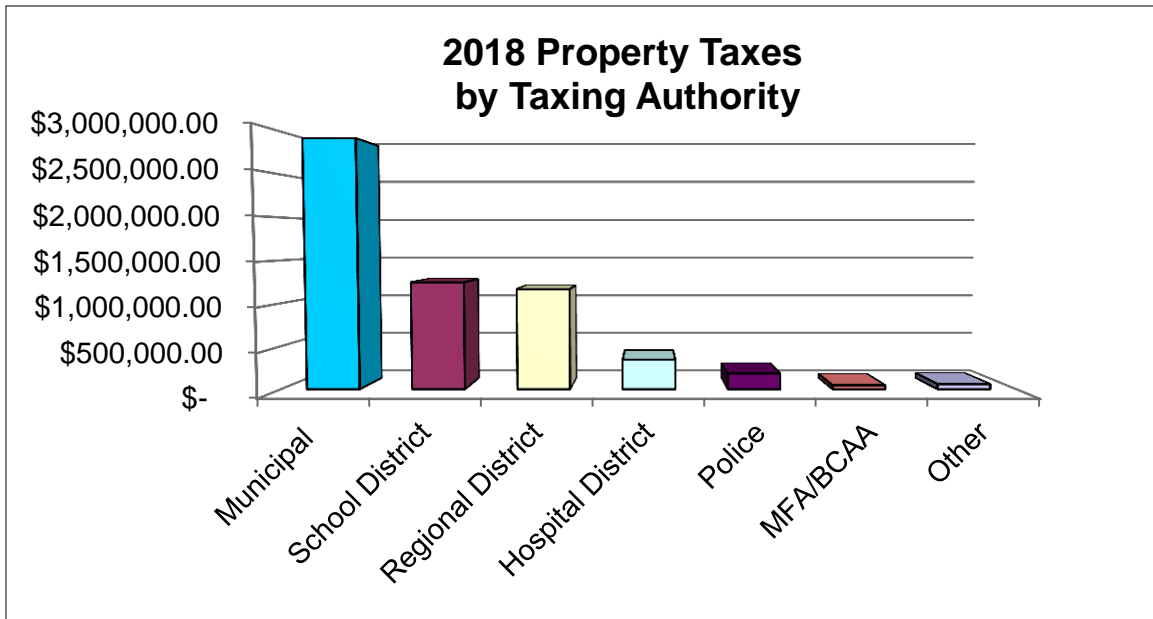
Class	Temporary Commercial Permits Issued		Board of Variance Applications	
	2017	2018	2017	2018
Residential	0	0	0	0
Commercial/Industrial	3	3	0	0
Other	0	0	0	0

Zoning and Official Community Plan Amendments

Class	Zoning Amendments		OCP Amendments	
	2017	2018	2017	2018
Residential	0	1	0	1
Residential/Commercial	1	1	1	0
Residential/Industrial	0	0	0	0
Commercial/Industrial	2	2	1	0
Institutional	0	0	0	0

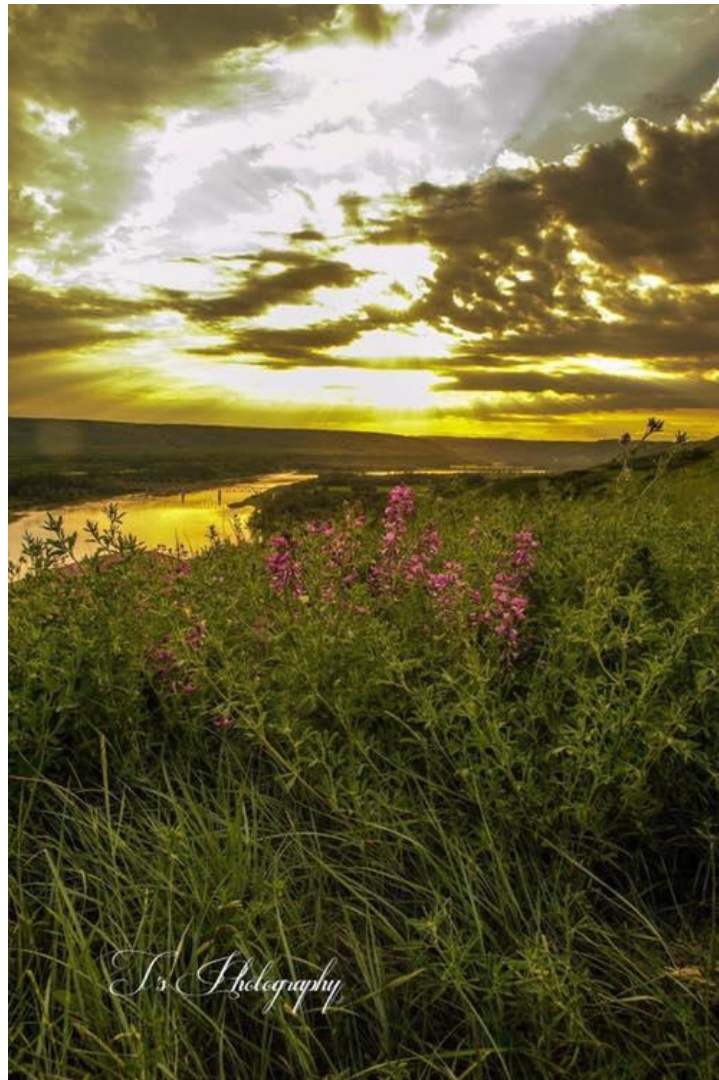
Financial Statistics



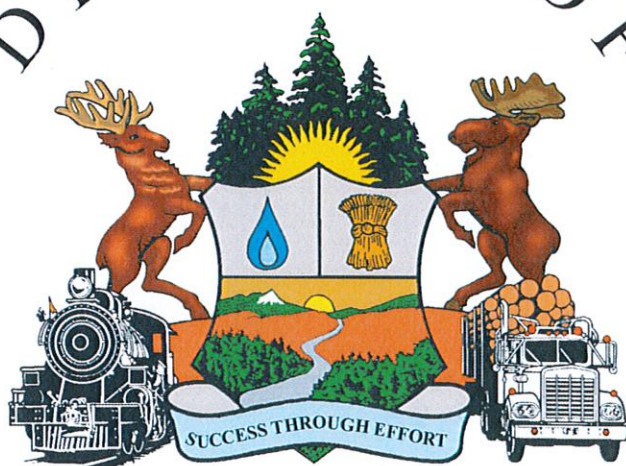


2018 Financial Statement & Auditor's Report

Attached are the Audited Financial Statements and Independent Auditor's Report for the District of Chetwynd for the year ended December 31, 2018.



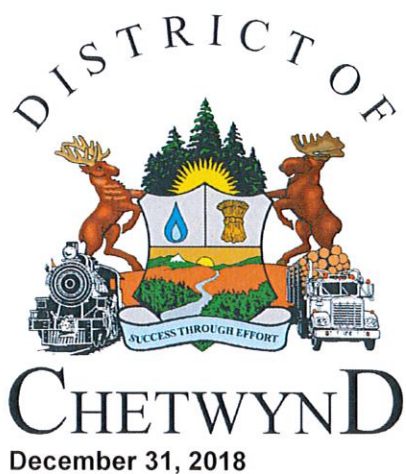
DISTRICT OF



CHETWYND

Financial Statements

December 31, 2018



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Management Statement of Responsibility

These financial statements and accompanying schedules are the responsibility of the management of the District of Chetwynd and have been prepared in accordance with generally accepted accounting principles for local governments as established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

Management is responsible for implementing and maintaining a system of internal controls that are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are regularly monitored and evaluated by management.

These financial statements have been audited by Sander Rose Bone Grindle LLP, Chartered Professional Accountants, independent external auditors appointed by the District of Chetwynd. The following Independent Auditor's Report describes their responsibilities, scope of examination and opinion on the District's financial statements. The external auditors have full access to Council.



Kevin Franson
Director of Financial Administration
March 22, 2019



Carol Newsom
Chief Administrative Officer
March 22, 2019

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of District of Chetwynd

Qualified Opinion

We have audited the financial statements of District of Chetwynd, which comprise the statement of financial position as at December 31, 2018, the statement of operations, the statement of cash flows and changes in net financial assets 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 section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of District of Chetwynd as at December 31, 2018 and the result of its operations and its cash flows for the year then ended in accordance with the Canadian accounting standards for Public Sector.

Basis for Qualified Opinion

The District has not adopted the new Section PS 3260, Liability for Contaminated Sites, of the Public Sector Accounting Board handbook which establishes how to account for and report a liability associated with the remediation of contaminated sites. The effects on the financial statements as a result of not adopting the new section are that liabilities and expenditures could be understated and accumulated surplus could be overstated, the amounts, if any, are not known at this time.

We conduct 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 Municipality 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 those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

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 Public Sector, 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 Municipality's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Municipality or to cease operations, or has no realistic alternative but to do so.

(continued)

Those charged with governance are responsible for overseeing the Municipality financial reporting process. Independent Auditor's Report to the Mayor and Council of District of Chetwynd.

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 the financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional scepticism 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 Municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, further events or conditions may cause the Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statement 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.

Fort St. John, BC
May 13, 2019


Chartered Professional Accountants

District of Chetwynd

Statement of Financial Position

December 31, 2018

	Note	2018	2017
Financial Assets			
Cash and cash equivalents	2.	\$ 7,930,033	\$ 5,792,161
Accounts receivable	3.	1,446,389	2,470,401
Deposit - Municipal Finance Authority	4.	134,341	96,114
Land held for resale		350,050	350,050
		9,860,813	8,708,726
Liabilities			
Accounts payable and accrued liabilities	5.	937,470	1,604,297
Deferred revenue	6.	528,236	906,842
Reserve - Municipal Finance Authority	4.	134,341	96,114
Short term debt		-	1,082,000
Long term debt	9.	3,949,624	2,983,415
		5,549,671	6,672,668
Net Financial Assets		4,311,142	2,036,058
Non-Financial Assets			
Inventory		45,448	35,924
Prepaid expenses		83,081	54,867
Tangible capital assets	8.	50,030,373	48,281,341
		50,158,902	48,372,132
Accumulated surplus		\$ 54,470,044	\$ 50,408,190

Approved by:



Kevin Franson

Director of Financial Administration

The accompanying notes are an integral part of these financial statements.

District of Chetwynd

Statement of Operations

For the Year Ended December 31, 2018

	2018	2018 Budget (unaudited)	2017
Revenue			
Property taxes	\$ 3,053,473	\$ 3,051,537	\$ 3,119,247
Services provided to other governments	194,404	197,984	160,555
Sale of services	1,546,002	1,460,194	1,496,181
Other revenue from own sources	641,520	358,445	606,456
Government transfers	6,145,280	6,405,002	6,837,022
Gain (Loss) on disposal of assets	(196,008)	-	(64,511)
	11,384,671	11,473,162	12,154,950
Expenditures			
General Government Services	1,517,041	1,449,096	1,619,094
Protective Services	517,127	317,939	463,611
Transportation Services	2,397,616	1,447,135	2,358,911
Utility Services	1,935,279	1,443,434	1,869,010
Public Health Services	131,442	91,292	164,508
Community Development	824,312	906,399	870,151
	7,322,817	5,655,295	7,345,285
	4,061,854	5,817,867	4,809,665
Accumulated Surplus, beginning of year	50,408,190	50,408,190	45,598,525
	\$ 54,470,044	\$ 56,226,057	\$ 50,408,190

The accompanying notes are an integral part of these financial statements.

District of Chetwynd

Statement of Cash Flows

For the Year Ended December 31, 2018

	2018	2017
OPERATING ACTIVITIES		
Net income (loss) for the period	\$ 4,061,854	\$ 4,809,665
Depreciation, depletion and amortization	1,714,346	1,546,610
Loss on disposal of assets	196,008	64,511
(Increase) decrease in		
Accounts receivables	1,024,012	729,127
Prepaid expense	(28,214)	(1,074)
Inventory	(9,523)	(2,266)
Increase (decrease) in		
Accounts payable and accrued liabilities	(666,827)	(267,360)
Deferred revenue	(378,606)	750,286
TOTAL OPERATING ACTIVITIES	5,913,050	7,629,499
CAPITAL ACTIVITIES:		
Acquisition of tangible capital assets	(3,682,137)	(6,406,562)
Proceeds from disposal of tangible capital assets	22,750	2,406
TOTAL CAPITAL ACTIVITIES	(3,659,387)	(6,404,156)
FINANCING ACTIVITIES:		
Proceeds from short-term debt	-	1,082,000
Repayments of short-term debt	(1,082,000)	-
Proceeds from issuance of long-term debt	1,086,921	1,500,000
Repayments of long-term debt	(120,712)	(58,558)
TOTAL FINANCING ACTIVITIES	(115,791)	2,523,442
Net cash increase (decreases) in cash and cash equivalents	2,137,872	3,748,785
Cash and cash equivalents at beginning of period	5,792,161	2,043,376
Cash and cash equivalents at end of period	\$ 7,930,033	\$ 5,792,161

The accompanying notes are an integral part of these financial statements.

District of Chetwynd

Statement of Net Financial Assets

For the Year Ended December 31, 2018

	2018	2017
Current Year Surplus	\$ 4,061,854	\$ 4,809,665
Acquisition of capital assets	(3,682,137)	(6,406,562)
Amortization	1,714,346	1,546,610
loss on disposal of assets	196,008	64,511
Proceeds on disposal of assets	22,750	2,406
(Increase) decrease in inventory	(9,523)	(2,266)
(Increase) decrease in prepaids	(28,214)	(1,074)
Increase (decrease) in Net Financial Assets	2,275,084	13,290
Net Financial Assets, beginning of year	2,036,058	2,022,768
Net Financial Assets, end of year	\$ 4,311,142	\$ 2,036,058

The accompanying notes are an integral part of these financial statements.

District of Chetwynd

Significant Accounting Policies

For the Year Ended December 31, 2018

1. Significant Accounting Policies

The District of Chetwynd is incorporated under the Local Government Act of British Columbia. The District's principal activities include the provision of local government services to residents and businesses of the incorporated area. These services include general government, protective, transportation, public health and welfare, environmental development, recreation and culture and water and sewer utilities.

The financial statements of the District of Chetwynd are the representation of management prepared in accordance with Canadian public sector accounting standards as prescribed by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants. The significant accounting policies area as follows:

The financial statements reflect a combination of the District's Operating, Capital and Reserve Funds. Interfund transactions and balances have been eliminated.

Operating Funds - Operating funds are established for general, water and sewer operations of the District. Operating funds are used to record the costs associated with providing District services.

Capital Funds - Capital funds are established for general, water and sewer capital. Capital funds are used to record the acquisition of capital assets.

Portfolio Investments - as the District does not effect any influence over the portfolio investment, they are recorded at cost.

Reserve Funds - These funds hold assets necessary to finance future capital expenditures and are subject to the statutory restrictions of the Community Charter of British Columbia. Restrictions include the requirement that funds and interest thereon may only be expended for specific purposes and these expenditures be approved by a bylaw passed by the District Council.

Cemetery Care Trust Fund - This fund is intended to provide earnings that can be used for the upkeep of the cemetery and has been established pursuant to the Cemetery Care Act. The Cemetery Care Trust Fund is excluded from the District's Financial Statements, per PSAB guidelines.

The District follows the accrual method of accounting for revenues and expenses. Revenues recognized in the period in which the transactions or events occurred that gave rise to the revenues and expenditures are recognized in the period the goods and services are acquired and a liability is incurred or transfers are due. Prior year balances have been restated to reflect current year presentation.

The District's financial instruments consist of cash, receivables, short term depoists, Municipal Finance Authority (MFA) money market fund deposits, payables and accruals. Unless otherwise noted, it is managements's opinion that the District is not exposed to significant interest, currency or credit risks arising from these financial instruments. MFA unit cost investments are reported at market value as at December 31.

Inventory of supplies for resale are valued at the lower of cost and net realizable value.

Properties available for sale include real estate properties which are ready and available to be sold and for which there is a market. They are valued at the lower of cost or expected net realizable value.

District of Chetwynd

Significant Accounting Policies

For the Year Ended December 31, 2018

1. Significant Accounting Policies continued

Receipts that are restricted by legislation or direction of senior governments or by agreement with external parties are deferred when received. When qualifying expenditures are incurred the related revenue is realized.

Revenue received in advance of services to be provided in a later period are recorded as deferred revenue until those services are provided.

The District has determined that the estimated fair value of the financial assets and liabilities do not differ considerably from their book value.

Sales revenue is recognized in accordance with industry practice which is when all the risks and benefits of ownership of products have been transferred to customers under executed sales agreements.

The budget approved in April 2018 is presented in the financial statements, any subsequent amendments have not been included and have not been audited. The budget has been adjusted to remove internal equipment charges. The effect of this adjustment is to reduce "Revenue from own sources" from \$866,164 to \$358,445 and to reduce operation expenses from \$6,163,014 to \$5,655,295.

Included in prepaid expenses are unexpired insurance premiums, support contracts and deposits which are amortized over the term of the respective policies or as they are used.

The preparation of financial statements in accordance with Canadian public accounting standards 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 revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

Property, plant and equipment is carried at cost. Depreciation is calculated using the straight-line method over estimated useful lives ranging from 5 to 60 years. Depreciation expense for December 31, 2018 was \$ 1,734,146 (2017 - \$ 1,546,610).

Tangible capital assets and other non-financial assets are accounted for as assets by the municipality because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge liabilities of the municipality unless they are sold.

Property, plant and equipment is stated at cost less accumulated amortization. Cost includes all charges directly attributable to placing the asset in its intended location and condition of use. Contributed tangible capital assets are recorded at fair market value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is available for productive use as follows:

Land	not amortized
Land improvements	
Buildings	60 years
Vehicles	
Equipment	5 - 30 years
Infrastructure	15 - 75 years

District of Chetwynd

Significant Accounting Policies

For the Year Ended December 31, 2018

1. Significant Accounting Policies continued

In the event that facts and circumstances indicate that the District's long-lived assets may be impaired, an evaluation of recoverability would be performed. Such an evaluation entails comparing the estimated future undiscounted cash flows associated with the asset to the asset's carrying amount to determine if a write down to market value or discounted cash flow value is required. The District considers that no circumstances exist that would require such an evaluation.

Government transfers are recognized in the financial statements as revenue in the period that the events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

The District owns one third of the Little Prairie Community Forest Inc., a company incorporated in the Province of British Columbia. The Board of Directors of the company are comprised of two representatives from each of the District, West Moberly First Nations and Sauteau First Nations. The District does not have any control over the corporation and therefore reports the investment as a portfolio investment.

The District, West Moberly First Nations and Sauteau First Nations are limited partners with the Little Prairie Community Forest Inc., the unlimited partner. The partnership operates as Little Prairie Community Forest LLP and was created in an economic and environmentally responsible manner. All management functions are provided by the Little Prairie Community Forest Inc. and its board of directors. The district accounts for the partnership through proportionate consolidation.

Certain amounts, as approved by the District Council, are set aside in reserves for future operating and capital expenditures. Transfers to and/or from these reserves are shown as interfund transfers in various fund operations schedules.

District of Chetwynd

Significant Accounting Policies

For the Year Ended December 31, 2018

1. Significant Accounting Policies continued

The District's operations and activities are organized and reported by funds and departments. The General Fund reports on operations which include services provided by the District such as general government, protective services, transportation services, utility services, public health services and community development services. Operating results are reported by the following segments included in Note 12.

General Government

General Government operations are primarily funded by property taxation. The expenses within the department are for legislative, general administration, community service grants and rental property operating costs within the municipality.

Protective Services

Protective services are comprised of fire protection, building inspection and bylaw enforcement services as well as Provincial Emergency Program services.

Transportation Services

Transportation services are responsible for the delivery of municipal public works services related to engineering services, maintenance of streets and roads, bridges, drainage systems, street lighting and airport maintenance as well as the maintenance of workshops, yards and other buildings.

Utility Services

Utility services include the operating and maintenance of the District's water and wastewater systems as well as the collection and disposal of solid waste.

Public Health Services

Public Health services include the operation and maintenance of the cemetery and community health initiatives.

Community Development

Community Development services include economic development, tourist information services, recreation and leisure services including the grounds, boulevard, trails and wood carving maintenance.

District of Chetwynd

Notes to the Financial Statements

For the Year Ended December 31, 2018

2. Cash and cash equivalents

	2018	2017
Cash on hand	\$ 1,865	\$ 1,865
Bank	1,647,737	2,113,499
Short term and MFA money market deposits	6,280,431	3,676,797
Total	\$ 7,930,033	\$ 5,792,161

3. Receivables

Accounts receivable consist of the following:

	2018	2017
Trade accounts receivable	\$ 147,886	\$ 142,875
Due from Other Governments	682,432	1,596,744
Property taxes receivable	209,755	273,733
Utilities receivable	406,316	457,049
Total	\$ 1,446,389	\$ 2,470,401

4. MFA Debt Reserve

The details of the cash deposits and demand notes are as follows::

	2018	2017
Demand Note	\$ 90,274	\$ 63,799
Cash Deposit	44,067	32,315
General Operations	\$ 134,341	\$ 96,114

District of Chetwynd

Notes to the Financial Statements

For the Year Ended December 31, 2018

5. Accounts payable and accrued expenses

Accounts payable consist of the following:

	2018	2017
Trade accounts payable	\$ 369,280	\$ 978,255
Holdbacks and trust funds payable	285,559	346,487
Wages and employee benefits payable	240,270	223,371
Other governments and agencies	42,361	56,184
Total	\$ 937,470	\$ 1,604,297

6. Deferred revenue

	2018	2017
Capital grants	\$ 358,550	\$ 663,922
Planning grants	-	81,593
Lease revenue	11,319	11,319
Utility charges	42,114	41,645
Other deferred revenue	116,253	108,363
Deferred revenue, end of period	\$ 528,236	\$ 906,842

7. Line of Credit

The District holds a line of credit which includes a demand operating facility of up to \$300,000 at Scotiabank Prime Lending Rate and a revolving equipment financing loan of up to \$500,000 at Scotiabank Leasing's Base Rate plus 1.25%. The balance of the credit facilities at December 31, 2018 was approximately \$ NIL(2017 -\$ NIL).

District of Chetwynd

Notes to the Financial Statements

For the Year Ended December 31, 2018

8. Tangible Capital Assets

	Land	Buildings	Machinery, Equipment	General Infrastructure	Utility Infrastructure	Work in Progress	2018	2017
Cost								
Balance, beginning of year	\$ 1,107,551	\$ 12,321,066	\$ 9,114,246	\$ 22,058,232	\$ 25,740,720	\$ 491,808	\$ 70,833,623	\$ 65,205,743
Additions	107,296	40,102	386,437	379,085	3,068,876	163,317	4,145,113	7,092,599
Disposals	-	-	(109,384)	(73,733)	(599,433)	(462,976)	(1,245,526)	(1,464,719)
Balance, end of year	1,214,847	12,361,168	9,391,299	22,363,584	28,210,163	192,149	73,733,210	70,833,623
Accumulated Amortization								
Balance, beginning of year	-	2,570,065	5,922,510	7,175,356	6,884,351	-	22,552,282	21,717,437
Amortization	-	223,725	436,651	553,714	500,257	-	1,714,347	1,546,610
Disposals	-	-	(109,384)	(73,733)	(380,675)	-	(563,792)	(711,765)
Balance, end of year	-	2,793,790	6,249,777	7,655,337	7,003,933	-	23,702,837	22,552,282
	\$ 1,214,847	\$ 9,567,378	\$ 3,141,522	\$ 14,708,247	\$ 21,206,230	\$ 192,149	\$ 50,030,373	\$ 48,281,341

District of Chetwynd

Notes to the Financial Statements

For the Year Ended December 31, 2018

9. Long-term debt

	Balance, beginning of year	Proceeds	Sinking fund payments	Actuarial adjustment	Balance, end of year
General capital fund					
MFA Issue 131	\$ 1,483,415	\$ -	\$ (60,607)	\$ (3,051)	\$ 1,419,757
Sewer capital fund					
MFA Issue 141	1,500,000	-	(55,824)	(1,225)	1,442,951
MFA Issue 145	-	1,086,921	-	-	1,086,921
	1,500,000	1,086,921	(55,824)	(1,225)	2,529,872
	\$ 2,983,415	\$ 1,086,921	\$ (116,431)	\$ (4,276)	\$ 3,949,629

Principal repayment on long term debt required in each of the next five years is as follows:

	Effective Interest Rate	Total	2019	2020	2021	2022	2023	Subsequent
MFA Issue 131	2.19%	\$ 961,822	\$ 56,578	\$ 56,578	\$ 56,578	\$ 56,578	\$ 56,578	\$ 678,932
MFA Issue 141	2.80%	1,060,645	55,823	55,823	55,823	55,823	55,823	781,530
MFA Issue 145	3.15%	809,011	40,451	40,451	40,451	40,451	40,451	606,756
Total		\$ 2,831,478	\$152,852	\$152,852	\$152,852	\$152,852	\$152,852	\$ 2,067,218

10. Property taxes

	2018	2017
Municipal property taxes	\$ 6,149,497	\$ 6,441,876
Remitted to other governments		
School & Police taxes	1,468,952	1,499,457
PRRD taxes	1,165,101	1,335,370
PRRHD taxes	356,498	382,628
Joint boards and commissions	105,473	105,174
	3,096,024	3,322,629
Total	\$ 3,053,473	\$ 3,119,247

District of Chetwynd

Notes to the Financial Statements

For the Year Ended December 31, 2018

11. Pension liability

The District of Chetwynd and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2017, the plan has about 197,000 active members and approximately 95,000 retired members. Active members include approximately 39,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rates remained unchanged.

The District of Chetwynd paid \$277,301 (2017 - \$ 290,002) for employer contributions to the plan in fiscal 2017.

The next valuation will be as at December 31, 2018, with results available in 2019.

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

District of Chetwynd

Notes to the Financial Statements

For the Year Ended December 31, 2018

12. Segmented Information

	General Government	Protective Services	Transportation Services	Utility Services	Public Health	Community Development	2018	2018 Budget (unaudited)	2017
Property taxes	\$ 3,020,070	\$ -	\$ -	\$ 33,403	\$ -	\$ -	\$ 3,053,473	\$ 3,051,537	\$ 3,119,247
Services provided to other governments	3,515	81,179	-	-	-	109,710	194,404	197,984	160,555
Sale of services	10,000	28,771	155	1,451,509	17,170	38,397	1,546,002	1,460,194	1,496,181
Other revenue from own sources	405,986	43,428	186,406	700	-	5,000	641,520	358,445	606,456
Government transfers	4,132,673	13,560	-	1,762,162	30,000	206,885	6,145,280	6,405,002	6,837,022
Gain (Loss) on disposal of assets	4,750	-	18,000	(218,758)	-	-	(196,008)	-	(64,511)
	7,576,994	166,938	204,561	3,029,016	47,170	359,992	11,384,671	11,473,162	12,154,950
Salaries, wages & benefits	741,573	131,531	858,663	488,331	55,829	433,671	2,709,598	2,812,277	2,727,755
Travel & training	76,041	39,907	9,848	5,331	-	11,838	142,965	150,500	134,117
Contracted services	231,743	113,816	228,821	486,072	4,138	93,078	1,157,668	1,145,940	1,499,519
Materials & supplies	91,820	74,738	329,889	108,386	3,601	99,622	708,056	647,168	618,119
Insurance, licenses & dues	30,119	9,211	93,629	9,134	-	1,153	143,246	158,650	138,139
Utilities & telephone	77,437	19,525	143,160	163,646	424	23,710	427,902	462,360	423,958
Other expenditures	136,150	2,405	2,264	74,071	35,340	68,806	319,036	278,400	257,068
Amortization	132,158	125,994	731,342	600,308	32,110	92,434	1,714,346	-	1,546,610
	1,517,041	517,127	2,397,616	1,935,279	131,442	824,312	7,322,817	5,655,295	7,345,285
	\$ 6,059,953	\$ (350,189)	\$ (2,193,055)	\$ 1,093,737	\$ (84,272)	\$ (464,320)	\$ 4,061,854	\$ 5,817,867	\$ 4,809,665

AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Mayor and Council of the District of Chetwynd

We have audited the consolidated financial statements of the District of Chetwynd, which comprise the consolidated statements of financial position as at December 31, 2018 and consolidated statements of operations, change in net financial debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information. This report contained a qualified opinion on the consolidated financial statements as a whole. The following supplemental financial information is presented for the purposes of additional analysis and is not a required part of the consolidated financial statements. Such supplementary information is the responsibility of management and was derived from the underlying accounting and other records used to prepare the consolidated financial statements.

The supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such supplementary information directly to the underlying accounting records and other records used to prepare the consolidated financial statements or the consolidated financial statements.

Fort St. John, BC
May 13, 2019

Sander Rose Bone Brindle CMA
Chartered Professional Accountants

District of Chetwynd

Schedule of Operations (unaudited)

Schedule 1

For the Year Ended December 31, 2018

	General	Water	Sewer	2018	2018 Budget	2017
Revenues						
Property Taxes	\$ 3,020,070	\$ 20,165	\$ 13,238	\$ 3,053,473	\$ 3,051,537	\$ 3,119,247
Sale of Services	590,277	728,801	421,328	1,740,406	1,658,178	1,656,736
Other Revenue	533,558	-	-	533,558	358,445	549,840
Government Transfers	4,306,622	-	-	4,306,622	3,923,260	4,058,221
	8,450,527	748,966	434,566	9,634,059	8,991,420	9,384,044
Expenses						
General Government	1,384,883	-	-	1,384,883	1,449,096	1,474,229
Protective Services	391,133	-	-	391,133	317,939	357,762
Transportation Services	1,666,274	-	-	1,666,274	1,447,135	1,686,807
Utility Services	409,520	624,584	300,867	1,334,971	1,443,434	1,359,803
Public Health Services	99,332	-	-	99,332	91,292	131,115
Community Development	731,878	-	-	731,878	906,399	788,958
	4,683,020	624,584	300,867	5,608,471	5,655,295	5,798,674
Current year surplus (deficit)	3,767,507	124,382	133,699	4,025,588	3,336,125	3,585,370
Transfer - Operating Funds	(46,665)	18,786	27,879	-	38,085	-
Transfer - Capital Funds	-	-	-	-	-	1,443,423
Transfer - Reserve Funds	(3,557,955)	-	122,975	(3,434,980)	(3,071,746)	(3,326,515)
	162,887	143,168	284,553	590,608	302,464	1,702,278
Accumulated Surplus, beginning of year	1,274,604	331,477	200,745	1,806,826	(151,975)	70,044
Accumulated Surplus, end of year	\$ 1,437,491	\$ 474,645	\$ 485,298	\$ 2,397,434	\$ 150,489	\$ 1,772,322

District of Chetwynd

Schedule of Capital Fund Operations (unaudited)

Schedule 2

For the Year Ended December 31, 2018

	2018	2018 Budget	2017
Revenue			
Donations	\$ 5,000	\$ -	\$ 12,600
	-	-	1,980
Government transfers - capital	1,838,658	2,481,742	2,778,801
Gain (Loss) on disposal of assets	(196,008)	-	(64,511)
	1,647,650	2,481,742	2,728,870
Expenses			
Amortization			
General Government	132,158	-	144,868
Protective Services	125,994	-	105,848
Transportation Services	731,342	-	672,102
Utility Services	600,308	-	509,207
Public Health Services	32,110	-	33,393
Community Development	92,434	-	81,193
	1,714,346	-	1,546,611
	(66,696)	2,481,742	1,182,259
Interfund Transfers			
Reserves to Capital	1,815,732	-	2,533,162
Capital to Operations	-	-	(1,443,423)
	1,815,732	-	1,089,739
Change in Accumulated Surplus	1,749,036	2,481,742	2,271,998
Accumulated Surplus, beginning of year	44,211,005	-	41,973,486
Accumulated Surplus, end of year	\$ 45,960,041	\$ 2,481,742	\$ 44,245,484

District of Chetwynd

Schedule of Reserve Fund Operations (unaudited)

Schedule 3

For the Year Ended December 31, 2018

	2018	2017
Revenue		
Interest	\$ 102,962	\$ 42,036
Interfund Transfers		
Reserves from (to) Operations	3,434,980	3,326,515
Reserves to Capital	(1,815,732)	(2,533,162)
	1,619,248	793,353
Change in Reserve Funds	1,722,210	835,389
Reserve funds, beginning of year	4,390,384	3,554,995
Reserve funds, end of year	6,112,594	4,390,384
Balance Represented by:		
Reserves set aside by Council:		
Administration Reserve	2,194	1,170
Finance Reserve	10,825	5,699
Snow Removal Reserve	1,365	1,342
Recreation Site Reserve	205,135	201,733
Gas Tax Reserve	511,783	448,183
Council Reserve	352,029	50,022
Sustainability Reserve	984,909	904,876
Water Capital Reserve	583,141	556,059
Debt Retirement Reserve	81,735	-
Peace River Agreement Reserve	1,893,018	1,023,605
	4,626,134	3,192,689
Restricted Reserves		
Capital Equipment Reserve	261,524	127,733
Fire Equipment Reserve	471,442	311,027
Medical Clinic Reserve	261,654	275,252
Land Sale Reserve	426,811	419,733
Tax Sale Land Reserve	65,029	63,950
	1,486,460	1,197,695
	\$ 6,112,594	\$ 4,390,384



DISTRICT OF CHETWYND



Photo taken by Travis Stewart

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