

[April 26 2018 Board Meeting Agenda.pdf](#)

[Minutes from March 29 2018 Board Meeting.pdf](#)

[April 26 2018 Supporting Documents Page 11 - 79.pdf](#)



CENTRAL COAST REGIONAL DISTRICT

REGULAR BOARD MEETING AGENDA – April 26, 2018 at 10:00 am

PART I - INTRODUCTION

1. Call to Order

Adoption of Agenda – Introduction of Late Items

3. Disclosures of Financial Interest

The Chair to remind Board Members of the requirements of Sections 100(2)(b) and 101(1)(2) and (3) of the *Community Charter* to disclose any interest during the meeting when the matter is discussed.

A declaration under these section(s) requires that the nature of the interest must be disclosed. Consequently a member who has made a declaration must not preside, participate in, or be present during any discussion or decision making procedure relating to the matter the subject of the declaration.

The following pro forma declaration is provided to assist in making the disclosure:

*"I, Board Member ***** disclose that in accordance with Sections 100(2)(b) and 101(1)(2) and (3) of the Community Charter, I have a ***** (indirect/direct) ***** (pecuniary/other) interest that constitutes a conflict of interest in item *** (*).*

*The reason for my declaration is: the item being discussed is *****.*

I will leave the room during the discussion of this item, in accordance with Section 101(1) and (2) of the Community Charter.

4. Disclosures of Interests Affecting Impartiality

The Chair to remind Board Members that in the interest of good governance, where there is a perceived interest that may affect their impartiality in consideration of a matter, a declaration should be made. This declaration does not restrict any right to participate in or be present during the decision-making procedure.

The following pro forma declaration is provided to assist in making the disclosure.

"With regard to the matter in item x..... I disclose that I have an association with the applicant (or person seeking a decision). As a consequence, there may be a perception that my impartiality on the matter may be affected. I declare that I will consider this matter on its merits and vote accordingly."

(A) ADOPTION OF MINUTES

(a) Adoption of Regular minutes, March 29, 2018

Page 1-10

PART II – LOCAL GOVERNANCE

(B) Financial Services

(a) Audit Planning

Page 11-13

(b) Audit Findings

Page 14-17

(c) Consolidated Financial Statements

Page 18-71

Development Services

(d) Request for Decision dated April 29, 2018 - Contribution Agreement – Denny Island Community Development Association

Page 72-73

Operations

(e) Request for Decision dated April 19, 2018 – 2018 Spring Cleaning Event

Page 74-75

(C) EXECUTIVE REPORTS

(a) Chair's Report

(b) Electoral Area Reports

- i) Area A
- ii) Area B
- iii) Area C
- iv) Area D
- v) Area E

(D) BYLAWS AND POLICIES

(a) Bylaw 480, Centennial Pool Rates and Charges Bylaw 450, 2018, 2nd and 3rd reading and adoption.

Centennial Pool Commission, Request for Decision - Bylaw 480 Centennial Pool Rates and Charges 2018

(b) Policy A-12(b) Centennial Pool Pay Scale, amendments for adoption,

Page 76-77

Page 78-79

(E) ADJOURNMENT



CENTRAL COAST REGIONAL DISTRICT
DRAFT REGULAR BOARD MEETING MINUTES

DATE: March 29, 2018

ATTENTION

These minutes are draft and subject to amendment. Final Approval and adoption is by resolution at the next scheduled meeting.

Board Meeting
APR 26 2018
CCRD ITEM A(a)

REGULAR BOARD MEETING MINUTES – March 29, 2018

In Attendance:	Electoral Area B	Director, Travis Hall
	Electoral Area C	Chair, Alison Sayers
	Electoral Area D	Alternate Director Gary Brown
	Electoral Area E	Director, Samuel Schooner *by phone
	Chief Administrative Officer	Courtney Kirk
	Recording Secretary	Donna Mikkelson
	Operations Manager	Ken McIlwain
	Community Economic Development Officer	Bridget Horel
	Financial Management Services	Jim Tarves
Excused:	Electoral Area D	Director Richard Hall
Gallery:	3 members	

PART I - INTRODUCTION

1. Call to Order

The Chair called the meeting to order at 10:09 am and acknowledged the meeting was taking place in the unceded territory of the Heiltsuk Nation.

2. Adoption of Agenda

In the interest of time, Section E Bylaws and Policies will be moved to after Financial Services in Section C.

18-03-01 M/S Directors Hall/Brown that the agenda be adopted as amended. **CARRIED**

Late item is noted in the agenda as: Policy F-3, Signatories (for amendment)

3. Disclosures of Financial Interest

The Chair reminded Board Members of the requirements of Sections 100(2)(b) and 101(1)(2) and (3) of the *Community Charter* to disclose any financial interests during the meeting when the matter is discussed. The declaration under this section requires that the nature of the interest must be disclosed. Consequently a member who has made a declaration must not preside, participate in, or be present during any discussion or decision making procedure relating to the subject matter which is being discussed.

Chair Sayers and Director Hall noted conflicts regarding directors remuneration (item C(e)). They will leave the meeting when the matter is discussed.

4. Disclosures of Interests Affecting Impartiality.

The Chair reminded Board Members that in the interest of good governance, where there is a perceived interest that may affect their impartiality in consideration of a matter, a declaration should

be made. This declaration does not restrict any right to participate in or be present during the decision-making procedure. No disclosures affecting impartiality were made.

PART II– PUBLIC CONSULTATION

1. Delegations

There were no delegations.

(A) IN CAMERA MATTERS

a) Matters Brought out of Camera

Chair Sayers advised that an in camera meeting was held on March 28th for the consideration of items under Section 90(1)(a) (relating to personal information about an identifiable individual who holds or is being considered for a position as an officer, employee or agent appointed by the municipality or another position appointed by the municipality) and Section 90(2)(b) (relating to 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).

The board of directors acknowledges Administrative Assistant Wendy Kingsley's last day with the regional district, which is today, March 29th, with appreciation for her nearly eight years of service. They also recognize Bridget Horel's service and contributions as Community Economic Development Officer in the past year. To both Bridget and Wendy, you will be really missed and the board extends their best wishes to you as you embark on your respective next chapters.

(B) ADOPTION OF MINUTES

a) Regular Board Meeting, February 8/9, 2018.

18-03-02 M/S Directors Brown/Schooner that the February 8/9, 2018, minutes be adopted as read. **CARRIED**

b) Special Board Meeting, March 15, 2018.

18-03-03 M/S Directors Hall/Brown that the, March 15, 2018, minutes be adopted as read. **CARRIED**

PART III – LOCAL GOVERNANCE

(C) OPERATIONS UPDATES & POLICY MATTERS ARISING

Administrative Services

a) Chief Administrative Officer's Report (verbal).

The Chief Administrative Officer thanked the board, staff and public for their support and expressed appreciation for flexibility in providing a report verbally. She thanked Bridget and Wendy for their

The Mission of the Central Coast Regional District is to foster the sustainable socioeconomic and environmental well-being of the Central Coast through the professional and efficient delivery of mandated regional and community services.

service to the regional district. The CAO expressed her thanks to Ana Santos and Doug Sharkey for her visit to Denny Island earlier in the month, when she visited the community to announce the funding award for the Denny Island water service and where she gave a presentation on service establishment.

The CAO attended the CAO/CEO conference with Chair Sayers recently and reported a successful time there with good opportunities to learn and to network with other local governments. She noted that the equalization strategy efforts are continuing and that she and the Administrator from the Nuxalk Nation, along with both governments' elected representatives have made progress with Emergency Management BC and INAC (now Indigenous Services Canada) regarding a proposed shared Emergency Program Coordinator position. Another meeting is scheduled for April 17th.

The CAO attended the marine emergency training exercise in Victoria and had the opportunity to meet Rusty Snow (Denny Island) and Rod Brown and Sonny Hunt (Bella Bella) who also attended from the central coast. The CAO was invited to tour the joint air force and coast guard rescue operations centre in Victoria.

Two people joined the gallery at 10:35am.

The CAO attended the CAO Leadership sessions of the Municipal Administration Training Institute which was a week-long intensive learning experience on local government foundations.

The Chief Financial Officer position is currently filled by the CAO. During this transition the regional district continues to work with Jim Tarves and Donna Mikkelson to ensure continuity and sound financial management of accounts.

The Association of Vancouver Island and Coastal Communities convention is scheduled for mid-April where the Equalization Strategy will be advanced.

Directors expressed thanks and appreciation for departing staff.

b) Date Change for April 2018 Board Meeting

Directors expressed concern about the difficulties of holding meetings by telephone and that a balance needs to be sought between those difficulties and the expense of having attendance in person. The regional district must continue to seek options such as videoconferencing.

18-03-04 M/S Directors Brown/Hall that the Board of Directors of the Central Coast Regional District change the date of the April 19th board meeting to April 26th and hold the meeting by teleconference for the purposes of approving the 2017 annual financial statements, and that notice be provided pursuant to the regional district's procedural bylaw be received. **CARRIED**

RECESS

A recess was taken from 10:50 to 11:05am.

Financial Services

c) Five Year Financial Plan

Jim Tarves presented the 2018 Five Year Financial Plan verbally and by PowerPoint presentation. He thanked staff for their input and advice.

He explained that regional districts are comprised of regional and sub-regional services or functions, and that the requisition to the province is the amount that the regional district will receive through property taxes, noting that the province will add a collection fee of 5.25% to property owners.

Mr. Tarves noted that the general operations has a surplus that has offset the tax levy for that function due to the wildfires in 2017 and in a support staff position not being filled. That position has now been allocated in the 2018 budget to emergency management. Increases are also projected for economic development. The feasibility study service includes \$10,000 for studying a new service of fire protection on Denny Island. He noted that if a service is subsequently established by the regional district, the cost of the feasibility study becomes a cost of the function.

Overall, sub-regional functions will see an increase of \$37,230 in the tax levy.

The total requisition presented at the March 15th board meeting was 7.7% or \$54,908 and that has now been reduced to 5.3% or \$37,230 over the 2017 requisition.

Mr. Tarves explained that the property values from BC Assessment Authority will change the amounts paid by individual properties and will be based on the authenticated assessment roll, which has not yet been incorporated into the presentation.

Director Hall questioned the handling of honorariums for volunteer fire fighters and was advised that they are covered by WorksafeBC. He advised that in the spirit of reconciliation and working together, Heiltsuk Tribal Council may be approaching the regional district for infrastructure assistance.

Chair Sayers thanked Mr. Tarves for his presentation and noted that the budget was a reflection of the board's effort to reduce property taxes and provide for public consultation, and also that the budget is a reflection of the board's strategic priorities and is also confirmation that the needs of the constituents are being heard and considered.

18-03-05 M/S Directors Hall/Brown that the Five Year Financial Plan (March 29, 2018) be received. **CARRIED**

d) Financial Report – Update on Grants

To date, the regional district has received letters of approval and/or signed government transfer-grant agreements in the amount of \$5,436,482, representing project costs of \$7,034,930. Several grant applications totalling \$695,000 are still in progress with no word yet on their success. Staff were commended for their efforts in securing grant funding.

18-03-06 M/S Directors Hall/Brown that Financial Report – Update on grants be received. **CARRIED**

e) Directors Remuneration

Director T. Hall left the meeting at 11:50am.

18-03-07 M/S Directors Brown/Schooner that the Board of Directors of the Central Coast Regional District authorize the following:

- 1. Remuneration for Director Travis Hall for 20 hours (local work assignment) for attendance and chairing the meetings related to public budget consultations and service establishment on Denny Island on March 8 and March 9. **CARRIED**

Director Hall returned to the meeting at 11:52am. Chair Sayers left the meeting.

18-03-08 M/S Directors Hall/Brown that the Board of Directors of the Central Coast Regional District authorize the following:

- 2. Remuneration for Chair Sayers for 3.5hours for attendance at public budget consultations on Saturday, March 10 in Bella Coola, and mileage at \$0.55/km for 52 km; and \$600 for the March 29th board meeting. **CARRIED**

Chair Sayers returned to the meeting at 11:55am.

18-03-09 M/S Directors Hall/Brown that the Board of Directors of the Central Coast Regional District authorize the following:

- 3. Remuneration for all Directors, including the Chair in attendance at the March 29th board meeting in Bella Bella except Director Schooner, as follows:

March 28 (travel day) @ \$250 **CARRIED**

18-03-10 M/S Directors Brown/Hall that the Board of Directors of the Central Coast Regional District authorize the following:

- 4. March 29 (board meeting day – all Directors in attendance excluding the Chair at \$400 **CARRIED**

Chair Sayers noted that it is the individual director's responsibility to report on requested remuneration. Perhaps the new website could include a portal which would allow directors to update activity themselves for reporting to the Chief Administrative Officer.

RECESS

A recess was taken at 12:00noon until approximately 1:45pm. All in attendance with the exception of Director Schooner.

(E) BYLAWS AND POLICIES –

a) Bylaw 480 Centennial Pool Rates and Charges 2018

18-03-11 M/S Directors Hall/Brown that Bylaw 480, cited as "Centennial Pool Rates and charges Bylaw 480, 2018" be now introduced and read a first time. **CARRIED**

b) Policy A-12(b) Centennial Pool – Pay Scale amendments

18-03-12 M/S Directors Hall/Brown that Policy A-12(b) Centennial Pool – Pay Scale be approved as amended. **CARRIED**

c) Policy F-18 Asset Replacement Fund

18-03-13 M/S Directors Hall/Brown that the Board of Directors of the Central Coast Regional District adopt Policy F-18 regarding the Asset Replacement Fund. **CARRIED**

d) Bylaw No. 58 cited as "Central Coast Regional District Five-Year Financial Plan Bylaw No. 58, 2018 for 1st, 2nd, and 3rd reading and final adoption. **CARRIED**

18-03-14 M/S Directors Hall/Brown that Bylaw 58, cited as "Central Coast Regional District Five-Year Financial Plan be now introduced and read a first, second and third time. **CARRIED**

18-03-15 M/S Directors Hall/Brown that Bylaw 58, cited as "Central Coast Regional District Five-Year Financial Plan having been reconsidered and having met all prerequisites for final adoption, be now finally adopted, sealed and signed by the Chair and Person responsible for corporate administration.

e) Policy F-3 Signatories

18-03-16 M/S Directors Brown/Hall that Policy F-3 be approved as amended. **CARRIED**

Development Services

f) Community Economic Development Officer Report,

18-03-17 M/S Directors Brown/Hall that the Board of Directors of the Central Coast Regional District receive the Community Economic Development Monthly Report and that the Board of Directors of the Central Coast Regional District receive the BCRC report on the Contribution Agreement, dated February 12th 2018. **CARRIED**

g) Economic Development Advisory Committee Revised ToR

18-03-18 M/S Directors Hall/Brown that the Board of Directors of the Central Coast Regional District adopt the revised Terms of Reference for the Economic Development Advisory Committee. **CARRIED**

h) Agri-Spirit Grant Submission

18-03-19 M/S Directors Brown/Hall that the Board of Directors of the Central Coast Regional District support the submission of an application to the Farm Credit Canada AgriSpirit Fund for the Denny Island Composting Initiative in partnership with the Denny Island Community Development Association. **CARRIED**

18-03-20 M/S Directors Brown/Hall the Central Coast Regional District agree to receive AgriSpirit Fund contributed money and enter into an agreement with the Denny Island Community Development Association to transfer funding and delegate responsibilities to the Denny Island Community Development Association. **CARRIED**

i) UBCM Structural Flood Mitigation Grant Submission

18-03-21 M/S Directors Brown/Hall the Central Coast Regional District supports submission of an application to the UBCM Community Emergency Preparedness Fund Structural Flood Mitigation Program for mitigation work in the Bella Coola Valley and is willing to provide overall grant management. **CARRIED**

Operations

j) Operations Manager, Expenditure of Community Works Funds to complete pre-design work for the purposed Denny Island Water System.

Jim Tarves noted that in order to comply with the rules of the Community Works Fund Policy, Denny Island Water must be an established service or a contemplated service. The policy of establishing new services also provides that approval must be secured by the Electoral Area Director in order to proceed with the steps required to undertake a service. Mr. Tarves explained the different methods of obtaining the assent of the electors for service establishment under the current legislation – petition, alternate approval process or referendum.

18-03-22 M/S Directors Hall/Brown that the Board of Directors of the Central Coast Regional District support the expenditure of up to \$40,000 Community Works Funds to complete engineering pre-design work for the Denny Island Water System. **CARRIED**

18-03-23 M/S Directors Brown/Hall that the Board of Directors officially resolve to contemplate a new service for Denny Island Water. **CARRIED**

Director Schooner rejoined the meeting at 3pm.

Leisure Services Commissions

k) Centennial Pool Commission minutes dated January 23, 2018.

18-03-24 M/S Directors Brown/Hall that the Centennial Pool Commission minutes dated January 23, 2018, be received. **CARRIED**

Protective Services

l) Emergency Program Coordinator March Report.

18-03-25 M/S Directors Brown/Hall that the Board of Directors of the Central Coast Regional District receive the Emergency Program Coordinator Report. **CARRIED**

18-03-26 M/S Directors Hall/Brown that the Board of Directors resolve to prioritize the background documentation, briefing note and template for letters of support regarding the regional district's proposed Equalization Strategy. **CARRIED**

m) Heiltsuk Tribal Council, Indigenous Marine Response Centre letter of support

18-03-27 M/S Directors Brown/Hall that the letter to the Heiltsuk Tribal Council regarding support for an Indigenous Marine Response Centre (IMRC): Creating a World-Leading Response System dated March 13, 2018 be received. **CARRIED**

Transportation Services

n) Transportation monthly report - Verbal

Ken McIlwain, Operations Manager noted that permission has been received to remove trees on private property near the Bella Coola Airport and tree topping and cutting is progressing. He toured the Denny Island Airport grounds with Commission Chair, Doug Sharkey on March 28th and noted gravel on the runway and the roof on the terminal building which is in need of replacement.

(D) EXECUTIVE REPORTS

a) Chair and Electoral Area C Report.

Chair Sayers has been arranging a meeting with Minister Robinson. She attended the volunteer appreciation dinner, along with Directors Schooner and R. Hall on March 8th and attended by phone at a meeting of the Northwest Regional Advisory Committee for Northern Development Initiative Trust.

b) Electoral Area Reports

Area A – Director Johnson – no report

Area B- Director Travis Hall

Director Hall hopes to progress discussion regarding potential projects and grants with the regional district. He thanked the board and staff for coming to the Heiltsuk Nation and expressed hope that relations would advance positively.

Area D- Alternate Director Gary Brown – no report.

Area E- Director Samuel Schooner

Director Schooner reported on the dinner meeting with the Pool Commissioners at the beginning of March.

PART IV– GENERAL BUSINESS

(F) GENERAL CORRESPONDENCE

Director Hall noted that the Heiltsuk Tribal Council has withdrawn their support for farmed fish and no longer has an agreement with Marine Harvest.

18-03-28 M/S Directors Brown/Schooner that the following correspondence be received.

- (a) Order of British Columbia – 2018 Call for Nominations
- (b) Cariboo Regional District – Appreciation During Wildfires, letter received Mar 1
- (c) Cariboo Chilcotin Coast Invitation to Rural Tourism Summit
- (d) Metro Vancouver – Thank you for expression of support
- (e) Shannon Stubbs – email dated March 22, 2018 regarding motion 167
- (f) UBCM update on the working group on Responsible Conduct
- (g) Northern Development – Bella Coola Music Festival application approved
- (h) Northern Development – Great Bear Rainforest Marketing Contest Application Approval
- (i) Northern Development – Bella Coola Airport Development second grant disbursement
- (j) Northern Development – 2018 Grant writing support funding
- (k) Northern Development – 2018 Economic Development capacity building
- (l) Northern Development – Economic Development capacity building funding – 2017
- (m) UBCM Membership
- (n) BC Salmon Farmers Assoc. – Annual Progress Report (full report available on request)
- (o) The Coast Sustainability Trust II (CST II) – 2017 Annual Report (full report available on request)

CARRIED

(G) ADJOURNMENT

There being no further business the meeting was adjourned at 3:20pm

Chair

Chief Administrative Officer



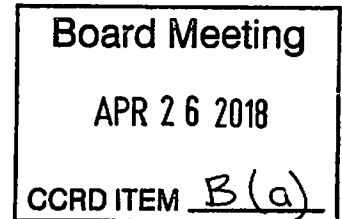
February 16, 2018

Central Coast Regional District
Box 186
Bella Coola BC V0T 1C0

Attention: Board of Directors

Dear Board Members

Re: Audit planning



We are writing this letter in connection with our audit of the financial statements for the year ending December 31, 2017.

Our purpose in writing is to ensure effective two-way communication between us in our role as auditors and yourselves with the role of overseeing the financial reporting process. In this letter we will:

- a) Address our responsibilities as independent auditors and provide information about the planned scope and timing of our audit.
- b) Request a response to some audit questions and any additional information you may have that could be relevant to our audit.

Auditor Responsibilities

The respective responsibilities of ourselves and of management in relation to the audit of financial statements are set out in the engagement letter that was signed by management on February 14, 2018.

Planned Scope and Timing of Our Audit

Our objective as auditors is to express an opinion on whether the financial statements are prepared, in all material respects, in accordance with Canadian generally accepted accounting principles.

In developing our audit plan, we worked with management to understand the nature of Central Coast Regional District and to identify and assess the risks of material misstatement in the financial statements, whether due to fraud or error. Our audit plan has been designed to focus on the identified areas of risk.

Materiality

For the current year, we have determined an overall materiality amount of \$40,000. This amount will be used to:

- a) plan and perform the audit; and,
- b) evaluate the effects of identified and uncorrected misstatements on the audit procedures performed as well as on the financial statements.

The materiality amount will be reassessed prior to the end of the engagement to ensure it remains appropriate.



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Internal Control

To help identify and assess the risks of material misstatement in the financial statements, we obtain an understanding of internal control relevant to the audit. This understanding is used in the design of appropriate audit procedures. It is not used for the purpose of expressing an opinion on the effectiveness of internal control. Should we identify any significant deficiencies in the internal control and accounting systems, we will communicate them to you in our audit findings letter.

Significant Risks

In planning our audit, we identify significant financial reporting risks that, by their nature, require special audit consideration. The significant risks we have identified and our proposed audit response is outlined below:

Significant Risks	Proposed Audit Response
<i>Revenue recognition and completeness</i>	<i>Analytical procedures</i> <i>Substantive testing of revenues, including the consistent application of accounting policies</i> <i>Review of cut-off procedures</i>
<i>Management override</i>	<i>Inquiries of management</i> <i>Review of journal entries</i> <i>Review of related-party transactions and management estimates</i>
<i>Accounts payable - completeness</i>	<i>Analytical procedures</i> <i>Substantive testing or tests of control</i>
<i>Accounts receivable - existence</i>	<i>Confirmation of receivable balances</i> <i>Tests of controls over revenues</i>

If there are specific areas that warrant our particular attention during the audit or where you would like us to undertake some additional procedures, please let us know.

Uncorrected Misstatements

Where we identify uncorrected misstatements during our audit, we will communicate them to management and request that they be corrected. If not corrected by management, we will then request that you correct them. If not corrected by you, we will also communicate the effect that they may have individually, or in aggregate, on our audit opinion.

Audit Findings

At the conclusion of our audit, we will prepare an audit findings letter to assist you with your review of the financial statements. This letter will include our views and comments on matters such as:



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Audit Findings *(continued)*

- significant matters, if any, arising from the audit that were discussed with management;
- significant difficulties, if any, encountered during the audit;
- qualitative aspects of the entity's accounting practices, including accounting policies, accounting estimates and financial statement disclosures;
- uncorrected misstatements; and
- any other audit matters of governance interest.

Audit Questions and Requests

Fraud

To help us in identifying and responding to the risks of fraud within the district, we would appreciate your responses to the following questions:

1. What oversight, if any, do you provide over management's processes for identifying and responding to fraud risks? Management's processes could include policies, procedures, programs or controls that serve to prevent, detect and deter fraud.
2. Do you have any knowledge of any actual, suspected or alleged fraud, including misappropriation of assets or manipulation of the financial statements, affecting the entity? If so, please provide details and how the fraud or allegations of fraud were addressed.

Other Matters

Would you please bring to our attention any significant matters or financial reporting risks, of which you are aware, that may not have been specifically addressed in our proposed audit plan. This could include such matters as future plans, contingencies, events, decisions, non-compliance with laws and regulations, potential litigation, specific transactions (such as with related parties or outside of the normal course of business) and any additional sources of audit evidence that might be available.

We recognize your significant role in the oversight of the audit and would welcome any observations on our audit plan.

This letter was prepared for the sole use of those charged with governance of Central Coast Regional District to carry out and discharge their responsibilities. The content should not be disclosed to any third party without our prior written consent, and we assume no responsibility to any other person.

Yours truly,

PMT CHARTERED PROFESSIONAL ACCOUNTANTS LLP

Jay S. Cheek, CPA, CA

Encl.



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April 4, 2018

Central Coast Regional District
Box 186
Bella Coola BC V0T 1C0

Board Meeting

APR 26 2018

CCRD ITEM B (b)

Attention: Mrs. Courtney Kirk, CAO

Audit Findings

Dear Mrs. Kirk:

This letter has been prepared to assist you with your review of the financial statements of Central Coast Regional District for the year ending December 31, 2017. We look forward to meeting with you and discussing the matters outlined below.

Audit Status

We have completed the audit of the financial statements, with the exception of the following items:

1. Receipt of a signed representation letter by management;
2. Obtaining evidence of the Board's approval of the financial statements by signing the attached Statement of Financial Position;

Once these items have been completed, we will date and sign our auditor's report.

Significant Matters Arising

Changes to Audit Plan

There were no changes to the audit plan (as previously presented to you) other than the following:

Other Matters

We have not identified any other significant matters that we wish to bring to your attention at this time.

Significant Difficulties Encountered

There were no significant difficulties encountered during our audit other than the following:

Comments on Accounting Practices

Accounting Policies

The significant accounting policies used by the entity are outlined in Note X to the financial statements.

- There were no significant changes in accounting policies
- We did not identify any alternative accounting policies that would have been more appropriate in the circumstances
- We did not identify any significant accounting policies in controversial or emerging areas.

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Significant Accounting Estimates

The following significant estimates/judgments are contained in the financial statements:

- Book value of capital assets
- Accrued liabilities

Based on audit work performed, we are satisfied with the estimates made by management.

Significant Financial Statement Disclosures

We did not identify any financial statement disclosures that are particularly significant, sensitive or require significant judgments, that we believe should be specifically drawn to your attention.

Uncorrected Misstatements

We accumulated uncorrected misstatements that we identified during our audit and communicated them to management. We then requested that management correct these misstatements. All uncorrected misstatements for the current period have been corrected.

There are no uncorrected misstatements from prior year financial statements.

Significant Deficiencies in Internal Control

A deficiency in internal control exists when a control is designed, implemented or operated in such a way that it is unable to prevent, or detect and correct, misstatements in the financial statements on a timely basis, or when a control necessary to prevent, or detect and correct, misstatements in the financial statements on a timely basis is missing.

A significant deficiency in internal control is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

To identify and assess the risks of material misstatement in the financial statements, we are required to obtain an understanding of internal control relevant to the audit. This understanding is used for the limited purpose of designing appropriate audit procedures. It is not used for the purpose of expressing an opinion on the effectiveness of internal control and, as a result, we do not express any such opinion. The limited purpose also means that there can be no assurance that all significant deficiencies in internal control, or any other control deficiencies, will be identified during our audit.



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Significant Deficiencies in Internal Control (continued)

We did not identify any control deficiencies that, in our judgment, would be considered significant deficiencies, apart from those outlined below:

#	Nature of Significant Deficiency	Implication for the Financial Statements	Recommendation
1	During the course of our audit we noticed that due to the small size of the organization and the current years reduction in staffing that there is inadequate segregation of duties.	The risk is that with limited employees there are over-lapping responsibilities and this creates opportunities for fraud to occur.	We recommend a review of employee responsibilities so that the procees of receiving payments, recording deposits, recording payments and reconciling the bank are segregated.
2	.During the course of our audit we identified that staff are not cross trained and able to perform other employees accounting functions.	The risk is that if an employee is absent unexpectedly or for a long period of time you may be unable to perform accounting functons.	We recommend that the organization develop a plan that ensure there are two people in the organization able to perform accounting functions.
3	During the course of our audit we identified that two small items were sold that did not follow the bidding process as outlined in the District's policy A-26.	The risk is that items may be sold below their fair market value and there could be a perception from the community of inappropriate behaviour.	We recommend that all staff review the organizations policies and procedures to ensure they are aware.
4	During the course of our audit we identified one purchase that was approved for amounts that are above the signers authorized purchase limits.	The risk is that purchase limits are in place to ensure there is proper oversight and approval over expenses and if these limits are not followed there could be cost over-runs and the perception of un-approved expenses being paid.	We recommend that cheque signers be aware of the purchasing limits of staff and for those amounts where board and senior management approval are required that confirmation of this fact is done prior to signing and issuing the cheque.

Written Representations

In a separate communication, called the client representation letter, we have requested a number of written representations from management in respect to their responsibility for the preparation of the financial statements in accordance with Canadian generally accepted accounting principles.

Other Audit Matters of Governance Interest

We did not identify any other matters to bring to your attention at this time.

We would like to thank management and staff for the assistance they provided to us during the audit.

We hope the information in this audit findings letter will be useful. We would be pleased to discuss them with you and respond to any questions you may have.



CHARTERED PROFESSIONAL ACCOUNTANTS LLP

This letter was prepared for the sole use of those charged with governance of Central Coast Regional District to carry out and discharge their responsibilities. The content should not be disclosed to any third party without our prior written consent, and we assume no responsibility to any other person.

Yours truly,

PMT CHARTERED PROFESSIONAL ACCOUNTANTS LLP

Jay S. Cheek, CPA, CA

Encl.

†

CENTRAL COAST REGIONAL DISTRICT
Consolidated Financial Statements
Year Ended December 31, 2017

Board Meeting
APR 26 2018
CCRD ITEM B (c)

CENTRAL COAST REGIONAL DISTRICT
Index to Consolidated Financial Statements
Year Ended December 31, 2017

	Page
MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING	1
INDEPENDENT AUDITOR'S REPORT	2 - 3
CONSOLIDATED FINANCIAL STATEMENTS	
Consolidated Statement of Financial Position	4
Consolidated Statement of Operations and Accumulated Surplus	5
Consolidated Statement of Changes in Net Financial Assets	6
Consolidated Statement of Cash Flows	7
Notes to Consolidated Financial Statements	8 - 19
Auditor's Report on Supplementary Information	20
General Operating Fund	
Statement of Financial Position (<i>Statement A</i>)	21
Statement of Operations and Accumulated Surplus (<i>Statement B</i>)	22
Capital Works, Machinery and Equipment Reserve	
Statement of Financial Position (<i>Statement C</i>)	23
General Capital Fund	
Statement of Financial Position (<i>Statement D</i>)	24
Statement of Equity in Tangible Capital Assets (<i>Statement E</i>)	25
Statement of Operations (<i>Statement F</i>)	26
Water Operating Fund	
Statement of Financial Position (<i>Statement G</i>)	27
Statement of Operations and Accumulated Surplus (<i>Statement H</i>)	28
Water Capital Fund	
Statement of Financial Position (<i>Statement I</i>)	29
Statement of Equity in Tangible Capital Assets (<i>Statement J</i>)	30
Statement of Operations (<i>Statement K</i>)	31
Asset Replacement Fund	
Statement of Financial Position (<i>Statement L</i>)	32

(continues)

CENTRAL COAST REGIONAL DISTRICT
Index to Consolidated Financial Statements (continued)
Year Ended December 31, 2017

	Page
General Operating Fund	
Schedules of Revenue and Expenditures	
General Operations (Schedule 1)	33
Bella Coola Airport Operations (Schedule 2)	34
Waste and Recycling (Schedule 3)	35
Denny Island Recreation Commission (Schedule 4)	36
Swimming Pool (Schedule 5)	37
Planning (Schedule 6)	38
Emergency Management (Schedule 7)	39
Parks and Recreation Bella Coola Commission (Schedule 8)	40
Economic Development (Schedule 9)	41
Fire Protection (Schedule 10)	42
Street Lighting (Schedule 11)	43
Denny Island Airport (Schedule 12)	44
Grants in Aid (Schedule 13)	45
Regional Library (Schedule 14)	46
Valley Street Lighting (Schedule 15)	47
Community Works (Schedule 16)	48
House Numbering (Schedule 17)	49
Emergency Management Initiatives (Schedule 18)	50
Feasibility Study (Schedule 19)	51

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The consolidated financial statements of the Central Coast Regional District have been prepared in accordance with Canadian public sector accounting standards. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The integrity and reliability of the Central Coast Regional District's reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The Board of Directors is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board meets periodically with management and the Central Coast Regional Districts' auditors to review significant accounting, reporting and internal control matters. The Board reviews the financial statements and discusses with the auditors, prior to its approval of the financial statements. The Board also considers and approves the engagement or re-appointment of the external auditors.

The consolidated financial statements have been audited on behalf of the members by PMT Chartered Professional Accountants LLP, in accordance with generally accepted auditing standards.

Chairman of the Board of Directors

Chief Administrative Officer



CHARTERED PROFESSIONAL ACCOUNTANTS LLP

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INDEPENDENT AUDITOR'S REPORT

To the Members of the Central Coast Regional District

We have audited the accompanying consolidated financial statements of the Central Coast Regional District, which comprise the consolidated statement of financial position as at December 31, 2017 and the consolidated statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

(continues)

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Independent Auditor's Report to the Members of the Central Coast Regional District (continued)

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Central Coast Regional District as at December 31, 2017 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Report on Other Legal Requirements

As required by the Society Act (British Columbia), we report that, in our opinion, the accounting principles in Canadian accounting standards for not-for-profit organizations have been applied on a consistent basis.

Williams Lake, BC

**PMT CHARTERED PROFESSIONAL
ACCOUNTANTS LLP**

CENTRAL COAST REGIONAL DISTRICT
Consolidated Statement of Financial Position
December 31, 2017

	2017	2016
Financial assets		
Cash and cash equivalents (Note 4)	\$ 960,220	\$ 1,222,368
Accounts receivable (Note 5)	209,857	106,300
Other assets - Debt Reserve Fund (Note 6)	<u>21,509</u>	<u>21,328</u>
	<u>1,191,586</u>	<u>1,349,996</u>
Financial liabilities		
Accounts payable and accrued liabilities (Note 7)	81,593	159,579
Deferred contributions (Note 8)	30,910	46,234
Promissory note - Debt Reserve Fund	12,039	12,039
Long term financing (Note 9)	124,411	145,854
Landfill Post Closure Liability (Note 10)	<u>120,000</u>	<u>90,000</u>
	<u>368,953</u>	<u>453,706</u>
Net financial assets	<u>822,633</u>	<u>896,290</u>
Non-financial assets		
Prepaid expenses	36,287	31,058
Tangible capital assets (Note 11)	<u>3,453,395</u>	<u>2,907,887</u>
	<u>3,489,682</u>	<u>2,938,945</u>
Accumulated surplus	<u>\$ 4,312,315</u>	<u>\$ 3,835,235</u>
Commitments and contingencies (Note 12)		

Chief Administrative Officer

CENTRAL COAST REGIONAL DISTRICT
Consolidated Statement of Operations and Accumulated Surplus
Year Ended December 31, 2017

	Budget	2017	2016
Revenue			
Airport fees and rentals	\$ 91,002	\$ 97,050	\$ 87,781
Federal government grants	53,150	2,722	2,717
Federal grants in lieu of tax	31,840	31,355	32,064
Fire protection tolls	2,920	3,210	2,920
Investment income	7,500	7,747	11,842
Multi Materials BC	8,000	9,337	7,960
Nuxalk Nation contribution to waste and recycling operations	105,000	105,000	103,750
Other service charges	297,418	252,099	116,767
Provincial government grants	694,805	678,524	426,134
Recreation user fees	33,730	31,252	34,021
Refuse site user fees	20,000	33,013	25,700
Tax levy	745,381	745,381	731,053
Watertolls	34,000	35,570	35,702
	<u>2,124,746</u>	<u>2,032,260</u>	<u>1,618,411</u>
Expenditures			
Amortization	-	145,671	120,620
Community works and planning	326,466	38,012	108,471
Economic development services	123,350	107,694	81,281
General government services	868,861	708,846	701,719
Interest	21,621	19,225	21,517
Transportation and transit services	435,029	85,404	64,427
Parks, recreation and culture services	198,162	174,783	174,746
Protective services	93,665	52,588	34,371
Solid waste management	250,652	179,985	194,675
Utility services	68,764	42,972	46,010
	<u>2,386,570</u>	<u>1,555,180</u>	<u>1,547,837</u>
Annual surplus (deficit)	(261,824)	477,080	70,574
Accumulated surplus - beginning of year	<u>3,835,235</u>	<u>3,835,235</u>	<u>3,764,661</u>
Accumulated surplus - end of year	<u>\$ 3,573,411</u>	<u>\$ 4,312,315</u>	<u>\$ 3,835,235</u>

CENTRAL COAST REGIONAL DISTRICT
Consolidated Statement of Changes in Net Financial Assets
Year Ended December 31, 2017

	Budget	2017	2016
Annual surplus (deficit)	\$ (261,824)	\$ 477,080	\$ 70,574
Amortization of tangible capital assets	-	145,671	120,620
Purchase of tangible capital assets	(317,522)	(697,210)	(713,969)
Loss on disposal of assets	-	6,031	-
Decrease (increase) in prepaid expenses	-	(5,229)	(2,244)
	<u>(317,522)</u>	<u>(550,737)</u>	<u>(595,593)</u>
Decrease in net financial assets	(579,346)	(73,657)	(525,019)
Net financial assets - beginning of year	896,290	896,290	1,421,309
Net financial assets - end of year	\$ 316,944	\$ 822,633	\$ 896,290

CENTRAL COAST REGIONAL DISTRICT
Consolidated Statement of Cash Flows
Year Ended December 31, 2017

	2017	2016
Operating activities		
Annual surplus	\$ 477,080	\$ 70,574
Items not affecting cash:		
Amortization of tangible capital assets	145,671	120,620
Loss on disposal of tangible capital assets	6,031	-
	<u>628,782</u>	<u>191,194</u>
Changes in non-cash working capital:		
Accounts receivable	(103,557)	13,544
Prepaid expenses	(5,229)	(2,243)
Other assets - Debt Reserve Fund	(181)	(253)
Accounts payable and accrued liabilities	(77,986)	95,889
Deferred contributions	(15,324)	19,918
Landfill Post Closure Liability	30,000	30,000
	<u>(172,277)</u>	<u>156,855</u>
Cash flow from operating activities	<u>456,505</u>	<u>348,049</u>
Investing activity		
Purchase of tangible capital assets	<u>(697,210)</u>	<u>(713,969)</u>
Cash flow used by investing activity	<u>(697,210)</u>	<u>(713,969)</u>
Financing activity		
Repayment of long term debt	<u>(21,443)</u>	<u>(20,422)</u>
Cash flow used by financing activity	<u>(21,443)</u>	<u>(20,422)</u>
Decrease in cash flow	(262,148)	(386,342)
Cash and cash equivalents - beginning of year	<u>1,222,368</u>	<u>1,608,710</u>
Cash and cash equivalents - end of year	<u>960,220</u>	<u>1,222,368</u>
Cash and cash equivalents consist of:		
Cash	\$ 270,512	\$ 539,184
Term deposits	167,940	166,438
Short-term investments	520,768	515,746
Equity shares at the Williams Lake and District Credit Union	1,000	1,000
	<u>\$ 960,220</u>	<u>\$ 1,222,368</u>

CENTRAL COAST REGIONAL DISTRICT
Notes to Consolidated Financial Statements
Year Ended December 31, 2017

1. Purpose

The Central Coast Regional District (the "District") operates under the provisions of the Local Government Act and the Community Charter of British Columbia. Its principal activities include the provision of local government services to residents of the region. These include general government, protective, water, airport and recreation services.

2. Significant accounting policies

Basis of presentation

The consolidated financial statements of the District are prepared by management in accordance with Canadian generally accepted accounting principles for local governments, as prescribed by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

Funds of the District

For accounting and financial reporting purposes, the resources and operations of the District are segregated into the General Operating, Water Operating, General Capital, Water Capital and Reserve Funds.

Each fund is recorded as a separate entity which is identified in its statement of financial position and where applicable, its statements of revenue and expenditures and equity. Transfers between funds are recorded as adjustments to the appropriate fund balance. Fund statements are presented as supplementary information to the consolidated financial statements.

Principles of consolidation

The consolidated financial statements include accounts of all funds of the District. Interfund balances and transactions have been eliminated.

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

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

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

Accrual accounting

The accrual method for reporting revenues and expenditures, including capital expenditures, has been used. Revenues are recorded in the period they are earned. Expenditures are recorded as the cost of goods or services in the period they are obtained.

(continues)

CENTRAL COAST REGIONAL DISTRICT
Notes to Consolidated Financial Statements
Year Ended December 31, 2017

2. Significant accounting policies (continued)

Administration apportionment

A percentage of certain budgeted administration expenses of the District has been allocated to other functions. These expenses include audit fees, bank charges, liability insurance, wages and related costs of the administrative staff, board representation and governance, office, stationary and telephone.

Cash and cash equivalents

Cash and cash equivalents consist of cash on hand less outstanding cheques and deposits with a maturity of less than three months at the time of purchase and term deposits with a maturity of less than one year. When outstanding cheques are in excess of cash on hand, the excess is reported in bank indebtedness.

Tangible capital assets

Tangible capital assets are recorded in the General Capital Fund and Water Capital Fund at cost or deemed cost, which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset less accumulated amortization.

Contributed tangible capital assets are recorded at fair value at the date of receipt and also are recorded as revenue.

Leases which transfer substantially all of the benefits and risk incidental to ownership of property, are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are included in expenses as incurred.

The costs, less residual values, of the tangible capital assets, excluding land are amortized using the declining balance method, at the following rates over their estimated useful lives as follows:

Buildings	4%
Furniture and equipment	20%
Parks and recreation projects	20%
Paving	5%
Vehicles	30%
Water distribution system	4%

The District regularly reviews its tangible capital assets to eliminate obsolete items. Government grants are treated as a reduction of tangible capital assets cost.

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

Revenue recognition

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

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

(continues)

CENTRAL COAST REGIONAL DISTRICT
Notes to Consolidated Financial Statements
Year Ended December 31, 2017

2. Significant accounting policies (continued)

Taxation

Each Electoral Area within the District is requisitioned for their portion of each service in which they participate. These funds are then levied by the Province (for Electoral Areas) to individual taxpayers and turned over to the District by August 1 of each year.

Interest

The District follows the practice of investing individually significant unspent funds within individual funds. Interest earned is allocated on the basis of actual earnings from the specific instruments. Excess funds or temporary borrowings of all functions and capital projects are pooled and interest income or expense is allocated to the individual functions and capital projects on a monthly basis.

Budget reporting

Unaudited budget figures shown represent the Financial Plan Bylaw adopted by the Board on March 9, 2017. These figures do not reflect subsequent amendments made by the Board of Directors to reflect changes in the budget throughout the year as required by law.

Measurement uncertainty

The preparation of consolidated financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenditures during the reporting period. Significant areas requiring use of management estimates relate to the collectibility of accounts receivable, estimated useful lives of tangible capital assets and the landfill closure liability. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

3. Financial instruments

The District is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the District's risk exposure and concentration as of December 31, 2017.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the District manages exposure through its normal operating and financing activities. The District is exposed to interest rate risk primarily through its variable interest rate long term indebtedness.

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

Unless otherwise noted, it is management's opinion that the District is not exposed to significant other financial instrument risks arising from these financial instruments.

CENTRAL COAST REGIONAL DISTRICT
Notes to Consolidated Financial Statements
Year Ended December 31, 2017

4. Cash and cash equivalents

	<u>2017</u>	<u>2016</u>
Cash - operating	\$ (12,620)	\$ 16,867
Cash - savings	283,132	522,317
Term deposits	167,940	166,438
Short term investments	520,768	515,746
Equity shares at the Williams Lake and District Credit Union	1,000	1,000
	<u>\$ 960,220</u>	<u>\$ 1,222,368</u>

Restricted and unrestricted cash

Internally restricted cash - Statutory reserves	\$ 213,821	\$ 153,367
Unrestricted cash	746,399	1,069,001
	<u>\$ 960,220</u>	<u>\$ 1,222,368</u>

Short term investments are held in Municipal Finance Authority (MFA) pooled money market fund with an annual rate of return of approximately 0.97% (2016 – 0.79%)

The District has a line of credit, secured by a term deposit with a maximum of \$200,000. Interest is payable monthly at prime rate. As of December 31, 2017 the outstanding balance was \$NIL and there was available credit of \$200,000.

5. Accounts receivable

	<u>2017</u>	<u>2016</u>
Trade and other receivables	\$ 87,392	\$ 63,020
Local government	340	-
Provincial government receivables	121,887	14,854
Federal government receivables	238	28,426
	<u>\$ 209,857</u>	<u>\$ 106,300</u>

6. Other assets - Debt Reserve Fund

The Municipal Finance Authority of British Columbia (MFA) provides capital financing for regional districts and their member municipalities. MFA is required to establish a Debt Reserve Fund. Each regional district, through its member municipalities who share in the proceeds of a debt issue, is required to pay into the Debt Reserve Fund certain amounts set out in the debt agreements. MFA pays into the Debt Reserve Fund these monies from which interest earned thereon less administration expenses becomes an obligation to the regional districts. It must then use this Fund, if at any time there are insufficient funds, to meet payments on its obligations. If this occurs, the regional districts may be called upon to restore the Fund.

Upon the maturity of a debt issue, the unused portion of the Debt Reserve Fund established for that issue will be discharged to the District. The District has estimated that there is only a remote possibility that these funds will not be paid to it and therefore these funds have been included in other assets.

CENTRAL COAST REGIONAL DISTRICT
Notes to Consolidated Financial Statements
Year Ended December 31, 2017

7. Accounts payable and accrued liabilities

	<u>2017</u>	<u>2016</u>
Trade and other payables	\$ 81,545	\$ 153,634
Local government payables	-	1,682
Provincial government payables	48	4,263
	<u>\$ 81,593</u>	<u>\$ 159,579</u>

8. Deferred contributions

Deferred contributions consists of funds received from grants for specific projects with conditions placed on its use for which the related conditions have not yet been met.

The deferred contributions are allocated from the following functions:

	<u>2017</u>	<u>2016</u>
General Operating Fund		
Administration	\$ -	\$ 19,918
Denny Island Recreation Commission	15,300	-
Emergency Management Initiative	15,610	26,316
	<u>\$ 30,910</u>	<u>\$ 46,234</u>

9. Long term financing - Water Capital Fund

	<u>2017</u>	<u>2016</u>
Municipal Finance Authority loan	\$ 124,411	\$ 145,854

Security Issuing By-law #275 was enacted November 17, 1997. Repayment of the financing is on a semi-annual basis with a payment of \$9,760 on May 5 and a payment of \$18,246 on November 5 of each year. The MFA interest rate was re-set on November 6, 2017 and commencing in 2018, the new semi-annual payment has been amended to \$4,556 on May 5 and \$13,042 on November 5. Final payment based on actuarial calculations will be made on November 5, 2022. The MFA debt has an interest rate of 2.25% (5.85% prior to November 6, 2017).

Parcel taxes were elevated to fund the payments made on the long-term financing. It is estimated that the District has accumulated sufficient funds to cover this debt as of December 31, 2017 and has eliminated the parcel tax for 2018.

Interest paid on long-term debt included in payments from the General Operating Fund are \$17,924 (2016 - \$19,521).

Principal repayment terms are approximately:

2018	\$ 22,512
2019	23,641
2020	24,823
2021	26,064
2022	27,371
	<u>\$ 124,411</u>

CENTRAL COAST REGIONAL DISTRICT
Notes to Consolidated Financial Statements
Year Ended December 31, 2017

10. Landfill Post Closure Liability

The District has entered into the planning and approval process for an expansion to the existing landfill site. However, the size and terms of any potential future expansion are at this time unknown.

The District operates a landfill and is responsible for closure and post closure care under the Waste Management Act of British Columbia. These future site restoration costs are recognized based on assumptions, engineering studies and estimates to the costs of future removal and site restoration. Changes to the underlying assumptions or legislative change in the future could have a material impact on the statements. As the costs for closure and post closure care are not readily determinable, the District has recognized an expense of \$30,000 (2016 - \$30,000) for future site restoration costs.

CENTRAL COAST REGIONAL DISTRICT
Notes to Consolidated Financial Statements
Year Ended December 31, 2017

11. Tangible capital assets

<u>Cost</u>	<u>2016</u> <u>Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>2017</u> <u>Balance</u>
General Capital Fund				\$ -
Land	\$ 782,490	361,753	2,220	1,142,023
Buildings				-
Airport terminal	235,450	-	-	235,450
Firehall	41,494	-	-	41,494
Office	138,180	-	-	138,180
Landfill	155,704	4,238	-	159,942
Furniture and equipment	392,659	49,336	61,695	380,300
Parks and recreation projects	468,815	33,348	24,119	478,044
Paving	1,695,347	2,162	-	1,697,509
Vehicles	62,700	77,844	-	140,544
Work in progress	446,719	168,527	-	615,246
	<u>4,419,558</u>	<u>697,208</u>	<u>88,034</u>	<u>5,028,732</u>
Water Capital Fund				-
Water distribution system	1,510,482	-	-	1,510,482
Land	9,740	-	-	9,740
	<u>1,520,222</u>	<u>-</u>	<u>-</u>	<u>1,520,222</u>
	<u>\$ 5,939,780</u>	<u>\$ 697,208</u>	<u>\$ 88,034</u>	<u>\$ 6,548,954</u>

<u>Accumulated Amortization</u>	<u>2016</u> <u>Balance</u>	<u>Amortization</u>	<u>Accumulated</u> <u>Amortization</u> <u>on Disposals</u>	<u>2017</u> <u>Balance</u>
General Capital Fund				\$ -
Buildings				-
Airport terminal	171,127	2,573	-	173,700
Firehall	19,352	886	-	20,238
Office	30,019	4,326	-	34,345
Landfill	22,737	5,488	-	28,225
Furniture and equipment	341,767	19,552	59,230	302,089
Parks and recreation projects	323,424	35,479	22,773	336,130
Paving	1,218,214	23,964	-	1,242,178
Vehicles	49,889	27,197	-	77,086
	<u>2,176,529</u>	<u>119,465</u>	<u>82,003</u>	<u>2,213,991</u>
Water Capital Fund				-
Water distribution system	855,364	26,204	-	881,568
	<u>855,364</u>	<u>26,204</u>	<u>-</u>	<u>881,568</u>
	<u>\$ 3,031,893</u>	<u>\$ 145,669</u>	<u>\$ 82,003</u>	<u>\$ 3,095,559</u>

(continues)

CENTRAL COAST REGIONAL DISTRICT
Notes to Consolidated Financial Statements
Year Ended December 31, 2017

11. Tangible capital assets (continued)

<u>Net book value</u>	<u>2017</u>	<u>2016</u>
General Capital Fund	\$ -	
Land	1,142,023	782,490
Buildings	-	
Airport terminal	61,750	64,323
Firehall	21,256	22,142
Office	103,835	108,161
Landfill	131,717	132,967
Furniture and equipment	78,211	50,892
Parks and recreation projects	141,914	145,391
Paving	455,331	477,133
Vehicles	63,458	12,811
Work in progress	615,246	446,719
	<u>2,814,741</u>	<u>2,243,029</u>
Water Capital Fund		
Water distribution system	628,914	655,118
Land	9,740	9,740
	<u>638,654</u>	<u>664,858</u>
	<u>\$ 3,453,395</u>	<u>\$ 2,907,887</u>

- a) **Contributed tangible capital assets**
The value of contributed tangible capital assets during the year was \$NIL (2016 - \$NIL).
- b) **Write-down of tangible capital assets**
The write-down of tangible capital assets during the year was \$6,031 (2016 - \$NIL).

CENTRAL COAST REGIONAL DISTRICT
Notes to Consolidated Financial Statements
Year Ended December 31, 2017

12. Commitments and contingencies

- a) The District has entered into the following lease agreements:

	Term	Expiry date	Annual lease cost
Arena	30 years	July 18, 2041	\$1.00
Centennial Pool	50 years	March 31, 2058	\$1.00
Thorsen Creek Waste and Recycling Center	10 years	July 12, 2022	\$1.00

- b) During the course of the year, the District may be a defendant in a lawsuit. The District reviews any claims or potential claims made against it on a yearly basis to determine if they would be covered by insurance, and if not, whether a claim that would not be successfully defended would have a material effect on the consolidated financial statements.

The management of the District is not aware of any claims or potential claims that if not successfully defended would have a material effect on the consolidated financial statements. If a claim was paid as a result of the outcome of litigation it would be treated as an expenditure.

- c) The District 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, 2016, the plan has about 193,000 active members and approximately 90,000 retired members. Active members include approximately 38,000 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 of 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 remain unchanged.

The Central Coast Regional District paid \$31,976 (2016 - \$40,433) for employer contributions while employees contributed \$25,903 (2016 - \$30,870) to the plan in fiscal 2017.

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

(continues)

CENTRAL COAST REGIONAL DISTRICT
Notes to Consolidated Financial Statements
Year Ended December 31, 2017

12. Commitments and contingencies (continued)

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

- d) The District is a member of the Municipal Insurance Association of British Columbia. As a member of this association, the District is contingently liable for claims in excess of the insurance fund.
- e) Community Works Fund
 The District is a participant under the Community Works Fund that provides for the District receiving Federal gas taxes transferred under the New Deal for Cities and Communities signed by the Union of BC Municipalities, the Province of BC, and the Government of Canada.

Although the District has some latitude in determining which projects to pursue, the agreement provides that the projects must address investments in capital and capacity building projects to build and revitalize public infrastructure that supports national objectives of productivity and economic growth, a clean environment and strong communities.

13. General Operating Fund surplus (Statement A)

	<u>2017</u>	<u>2016</u>
General Operations - Schedule 1	\$ 203,992	\$ 153,410
Bella Coola Airport Operations - Schedule 2	67,731	18,164
Waste and Recycling - Schedule 3	647	76,132
Denny Island Recreation Commission - Schedule 4	14,386	17,260
Swimming Pool - Schedule 5	13,875	31,965
Planning - Schedule 6	24,959	18,250
Emergency Management - Schedule 7	(665)	53
Parks and Recreation Bella Coola Commission - Schedule 8	8,200	4,592
Economic Development - Schedule 9	25,743	55,964
Fire Protection - Schedule 10	96,890	120,829
Street Lighting - Schedule 11	1,029	2,022
Denny Island Airport - Schedule 12	18,442	20,029
Grants In Aid - Schedule 13	-	64
Regional Library - Schedule 14	99	679
Valley Street Lighting - Schedule 15	402	1,529
Community Works - Schedule 16	160,606	164,592
House Numbering - Schedule 17	-	-
Emergency Management Initiatives - Schedule 18	(10)	(10)
Feasibility Study - Schedule 19	22,204	20,000
	<u>\$ 658,530</u>	<u>\$ 705,524</u>

CENTRAL COAST REGIONAL DISTRICT
Notes to Consolidated Financial Statements
Year Ended December 31, 2017

14. Related party transactions

The District is related to the Central Coast Regional Hospital District as the members of the Board of Directors of the District form the majority of the members of the Board of Directors of the Central Coast Regional Hospital District. As legislated by the Hospital District Act, the officers and employees of the Central Coast Regional Hospital District are the corresponding officers and employees of the Central Coast Regional District. Each of the Regional District and the Hospital District are separate legal entities as authorized by separate legislation.

During the year, the Central Coast Regional Hospital District received accounting and management services from the District and paid \$13,500 (2016 - \$13,325) for these services.

During the year, the District received \$3,041 (2016 - \$2,023) from Bella Coola Vehicle Rentals, a business owned by the ex-spouse of a key staff member, for office space at the Bella Coola airport.

During the year, the District received \$NIL (2016 - \$945) from Monarch Resource Consultants Ltd., a business owned by a key staff member, for the airport lease.

During the year, the District paid \$14,417 (2016 - \$NIL) to Mikk Contracting Ltd., a business owned by the spouse of a key contractor of the District, for work done on the airport tree clearing project.

These transactions are in the normal course of business and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

15. Expenditures and expenses by object

	<u>2017</u>	<u>2016</u>
Amortization	\$ 145,671	\$ 120,620
Bank charges and interest	19,227	21,518
Consultants	158,649	129,830
Contracts	91,188	93,132
Conventions, travel and association dues	22,011	8,868
Coordinators' fees	2,100	1,000
Director's expenses	63,553	42,755
Elections	277	247
Grants in aid	15,000	17,445
Insurance, licences, permits and fines	31,321	28,613
Loss/(gain) on disposal of tangible capital assets	6,031	-
Operating expenses	214,283	194,587
Planning	36,106	119,923
Professional fees	25,815	24,766
Repairs and maintenance	65,463	71,024
Telephone and utilities	73,443	54,819
Wages and related costs	533,767	567,415
Waterworks - Nuxalk Band	21,275	21,275
Transfer to Landfill Post Closure	30,000	30,000
	<u>\$ 1,555,180</u>	<u>\$ 1,547,837</u>

CENTRAL COAST REGIONAL DISTRICT
Notes to Consolidated Financial Statements
Year Ended December 31, 2017

16. Transfers

During the year, the following transfers have been made out of the General Operating Fund:

	<u>2017</u>	<u>2016</u>
Transfer to Asset Replacement Fund	\$ 30,454	\$ 30,254
Transfer to General Capital Fund	<u>644,916</u>	<u>713,969</u>
	<u>\$ 675,370</u>	<u>\$ 744,223</u>

17. Restatement of Budget

The summary below reconciles the adopted financial plan to the consolidated statement of operations.

	<u>2017</u>	<u>2016</u>
Budgeted consolidated net deficit /(revenue) for the year	\$ 609,800	\$ 984,331
	<u>609,800</u>	<u>984,331</u>
Adjustment for budgeted cash items, not included in the Statement of Operations		
Tangible capital asset acquisitions	(317,522)	(109,687)
Net transfers to reserves	<u>(30,454)</u>	<u>(30,254)</u>
Total adjustments	<u>(347,976)</u>	<u>(139,941)</u>
	261,824	844,390
Budgeted consolidated net revenue, as re-stated	261,824	844,390
Transfer to operating surplus	<u>(261,824)</u>	<u>(844,390)</u>
Financial plan balance	<u>\$ -</u>	<u>\$ -</u>

18. Comparative figures

Some of the comparative figures have been reclassified to conform to the current year's presentation.

AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

To The Board of Directors of The
Central Coast Regional District

We have audited and reported separately on the consolidated financial statements of the Central Coast Regional District as at December 31, 2017 in accordance with Canadian generally accepted auditing standards.

We conducted our audit for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The current year's supplementary information included in Statements A - L and Schedules 1 - 19 are presented for purposes of additional information and is not a required part of the consolidated financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the consolidated financial statements taken as a whole.

Williams Lake, BC
DRAFT

PMT CHARTERED PROFESSIONAL
ACCOUNTANTS LLP

CENTRAL COAST REGIONAL DISTRICT
General Operating Fund
Statement of Financial Position
Year Ended December 31, 2017

(Statement A)

	2017	2016
Financial assets		
Cash and cash equivalents	\$ 960,221	\$ 1,222,369
Accounts receivable	207,127	104,312
Due from General Capital Fund	25,563	-
	<u>1,192,911</u>	<u>1,326,681</u>
Financial liabilities		
Accounts payable and accrued liabilities	80,196	156,584
Due to Asset Replacement Fund	66,621	63,367
Due to Capital Works, Machinery and Equipment Reserve	6,014	6,014
Due to General Capital Fund	-	26,730
Due to Water Capital Fund	234,299	222,405
Due to Water Operating Fund	32,628	40,881
Deferred contributions (Note 8)	30,910	46,234
Landfill Post Closure Liability (Note 10)	120,000	90,000
	<u>570,668</u>	<u>652,215</u>
Net financial assets	<u>622,243</u>	<u>674,466</u>
Non-financial assets		
Prepaid expenses	36,287	31,058
Accumulated surplus (Statement B) (Note 13)	<u>\$ 658,530</u>	<u>\$ 705,524</u>

CENTRAL COAST REGIONAL DISTRICT

General Operating Fund

Statement of Operations and Accumulated Surplus

(Statement B)

Year Ended December 31, 2017

	2017	2016
Revenue		
Tax levy	\$ 707,381	\$ 693,053
Provincial government grants	678,524	426,134
Other service charges	238,796	104,416
Nuxalk Nation contribution to waste and recycling operations	105,000	103,750
Airport fees and rentals	97,050	87,781
Refuse site user fees	33,013	25,700
Recreation user fees	31,252	34,021
Federal grants in lieu of tax	29,455	30,064
Multi Materials BC	9,337	7,960
Investment income	7,747	11,842
Fire protection tolls	3,210	2,920
Federal government grants	2,722	2,717
	<u>\$ 1,943,487</u>	<u>\$ 1,530,358</u>
Expenditures		
Administration apportionment (Note 2)	\$ (15,000)	\$ (15,000)
Bank charges and interest	1,303	1,997
Consultants	158,649	129,830
Contracts	91,188	93,132
Conventions, travel and association dues	22,011	8,868
Coordinators' fees	2,100	1,000
Director's expenses	63,553	42,755
Elections	277	247
Grants in aid	15,000	17,445
Insurance, licences, permits and fines	31,263	28,575
Operating expenses	208,233	187,858
Planning	36,109	119,923
Professional fees	25,815	24,766
Repairs and maintenance	65,463	69,323
Telephone and utilities	72,644	54,155
Transfer to Asset Replacement Fund	3,254	30,254
Transfer to General Capital Fund	644,916	713,969
Transfer to Landfill Post Closure	30,000	30,000
Wages and related costs	533,703	567,327
	<u>1,990,481</u>	<u>2,106,424</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (46,994)</u>	<u>\$ (576,066)</u>
Accumulated surplus, beginning of year	<u>\$ 705,524</u>	<u>\$ 1,281,590</u>
Accumulated surplus, end of year	<u>\$ 658,530</u>	<u>\$ 705,524</u>

CENTRAL COAST REGIONAL DISTRICT**Capital Works, Machinery and Equipment Reserve****Statement of Financial Position***(Statement C)***Year Ended December 31, 2017**

	2017	2016
Financial assets		
Due to Capital Works, Machinery and Equipment Reserve	\$ 6,014	\$ 6,014
Accumulated surplus	\$ 6,014	\$ 6,014

CENTRAL COAST REGIONAL DISTRICT
General Capital Fund
Statement of Financial Position
Year Ended December 31, 2017

(Statement D)

	2017	2016
Financial assets		
Due from General Operating Fund	\$ -	\$ 26,730
Financial liabilities		
Due to General Operating Fund	<u>25,562</u>	-
Net financial assets	<u>(25,562)</u>	<u>26,730</u>
Non-financial assets		
Buildings (Note 11)	318,558	327,593
Furniture and equipment (Note 11)	78,211	50,892
Land (Note 11)	1,142,023	782,490
Parks and recreation projects (Note 11)	141,915	145,391
Paving (Note 11)	455,330	477,133
Vehicles (Note 11)	63,458	12,811
Work in progress (Note 11)	<u>615,246</u>	<u>446,719</u>
	<u>2,814,741</u>	<u>2,243,029</u>
Equity in tangible capital assets (Statement E)	<u>\$ 2,789,179</u>	<u>\$ 2,269,759</u>

CENTRAL COAST REGIONAL DISTRICT
General Capital Fund
Statement of Equity in Tangible Capital Assets
Year Ended December 31, 2017

(Statement E)

	2017	2016
Federal government contributions	\$ 1,660,396	\$ 1,660,396
Provincial government contributions	\$ 959,877	\$ 959,877
General Operating Fund contributions		
Accumulated surplus, beginning of year	\$ (350,514)	\$ (971,160)
Excess of revenue over expenditures (Statement F)	519,420	620,646
Accumulated surplus, end of year	168,906	(350,514)
Equity in tangible capital assets - Statement D	\$ 2,789,179	\$ 2,269,759

CENTRAL COAST REGIONAL DISTRICT**General Capital Fund
Statement of Operations***(Statement F)***Year Ended December 31, 2017**

	2017	2016
Revenue		
Transfer from General Operating Fund	<u>\$ 644,916</u>	<u>\$ 713,969</u>
Expenditures		
Amortization	119,465	93,323
Gain/loss on disposal of tangible capital assets	<u>6,031</u>	<u>-</u>
	<u>125,496</u>	<u>93,323</u>
Excess of revenue over expenditures - Statement E	<u>\$ 519,420</u>	<u>\$ 620,646</u>

CENTRAL COAST REGIONAL DISTRICT

**Water Operating Fund
Statement of Financial Position
Year Ended December 31, 2017**

(Statement G)

	<u>2017</u>	<u>2016</u>
Financial assets		
Accounts receivable	\$ 577	\$ -
Due from General Operating Fund	<u>32,628</u>	<u>40,881</u>
Net financial assets	<u>33,205</u>	<u>40,881</u>
Accumulated surplus (Statement H)	<u>\$ 33,205</u>	<u>\$ 40,881</u>

CENTRAL COAST REGIONAL DISTRICT

Water Operating Fund

Statement of Operations and Accumulated Surplus

(Statement H)

Year Ended December 31, 2017

	2017	2016
Revenue		
Watertolls	\$ 35,570	\$ 35,702
Expenditures		
Administration apportionment (Note 2)	\$ 15,000	\$ 15,000
Insurance, licences, permits and fines	58	38
Operating expenses	6,050	6,730
Repairs and maintenance	-	1,701
Telephone and utilities	799	665
Wages and related costs	64	88
Waterworks - Nuxalk Band	21,275	21,275
	<u>\$ 43,246</u>	<u>\$ 45,497</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (7,675)</u>	<u>\$ (9,793)</u>
Accumulated surplus, beginning of year	<u>\$ 40,881</u>	<u>\$ 50,674</u>
Accumulated surplus, end of year - Statement G	<u>\$ 33,205</u>	<u>\$ 40,881</u>

CENTRAL COAST REGIONAL DISTRICT

Water Capital Fund

Statement of Financial Position

(Statement I)

Year Ended December 31, 2017

	2017	2016
Financial assets		
Accounts receivable	\$ 2,152	\$ 1,988
Due from General Operating Fund	234,299	222,405
Other assets - Debt Reserve Fund (Note 6)	<u>21,509</u>	<u>21,328</u>
	<u>257,960</u>	<u>245,721</u>
Financial liabilities		
Accounts payable and accrued liabilities	1,398	2,995
Long-term financing (Note 9)	124,411	145,854
Promissory note - Debt Reserve Fund	<u>12,039</u>	<u>12,039</u>
	<u>137,848</u>	<u>160,888</u>
Net financial assets	<u>120,112</u>	<u>84,833</u>
Non-financial assets		
Land (Note 11)	9,740	9,740
Water distribution system (Note 11)	<u>628,913</u>	<u>655,118</u>
	<u>638,653</u>	<u>664,858</u>
Equity in tangible capital assets (Statement J)	<u>\$ 758,765</u>	<u>\$ 749,691</u>

CENTRAL COAST REGIONAL DISTRICT**Water Capital Fund****Statement of Equity in Tangible Capital Assets***(Statement J)***Year Ended December 31, 2017**

	2017	2016
Federal government contributions	\$ 496,873	\$ 496,873
Provincial government contributions	\$ 496,873	\$ 496,873
General Capital Fund contribution	\$ 152,638	\$ 152,638
General Operating Fund contributions		
Accumulated surplus, beginning of year	\$ (396,693)	\$ (402,226)
Excess of revenue over expenditures (Statement K)	9,074	5,533
Accumulated surplus, end of year	(387,619)	(396,693)
Equity in tangible capital assets - Statement I	\$ 758,765	\$ 749,691

CENTRAL COAST REGIONAL DISTRICT**Water Capital Fund
Statement of Operations****(Statement K)****Year Ended December 31, 2017**

	2017	2016
Revenue		
Tax levy	\$ 38,000	\$ 38,000
Other service charges	13,303	12,350
Federal grants in lieu of tax	1,900	2,000
	<u>\$ 53,203</u>	<u>\$ 52,350</u>
Expenditures		
Amortization	\$ 26,205	\$ 27,297
Interest	17,924	19,520
	<u>44,129</u>	<u>46,817</u>
Excess of revenue over expenditures - Statement J	<u>\$ 9,074</u>	<u>\$ 5,533</u>

CENTRAL COAST REGIONAL DISTRICT**Asset Replacement Fund
Statement of Financial Position
Year Ended December 31, 2017***(Statement L)*

	2017	2016
Financial assets		
Due from General Operating Fund - Denny Island Airport	\$ 874	\$ 589
Due from General Operating Fund - Denny Island Recreation Commission	1,335	890
Due from General Operating Fund - Fire Protection	12,000	8,000
Due from General Operating Fund - General Operations	13,858	10,358
Due from General Operating Fund - Swimming Pool	16,324	10,924
Due from General Operating Fund - Waste and Recycling	28	17,804
Due from Operating Fund - Bella Coola Airport	18,000	12,000
Due from Operating Fund - Parks and Recreation Bella Coola Commission	4,202	2,802
Net financial assets	<u>66,621</u>	<u>63,367</u>
Accumulated surplus	<u>\$ 66,621</u>	<u>\$ 63,367</u>

CENTRAL COAST REGIONAL DISTRICT
General Operating Fund
Schedule of Revenue and Expenditures
General Operations
For The Year Ended December 31, 2017
Schedule 1

	2017	2016
Revenue		
Administration fees	\$ 187,684	\$ 180,622
Central Coast Regional Hospital District	13,500	13,325
Counter sales	1,475	19
Federal grants	1,419	1,304
Grants in lieu of tax	24,250	24,934
Interest income	6,825	8,999
Other	71,301	11,847
Other provincial grants	9,900	40,082
Provincial administration grant	111,123	111,123
Tax levy	<u>320,961</u>	<u>314,667</u>
	<u>748,438</u>	<u>706,922</u>
Expenditures		
Audit fees	25,815	24,675
Bank charges and interest	1,303	1,997
Communications	243	154
Conventions, travel and association dues	20,991	8,177
Directors' - travel and other	32,686	18,941
- meals and lodging	2,341	1,239
- remuneration	26,925	21,225
Elections	277	247
Insurance	9,324	11,399
Legal and consulting fees	145,440	123,287
Operating expenses	32,034	30,894
Planning	218	912
Professional development	5,100	18,795
Repairs and maintenance	841	2,363
Telephone and fax	10,187	7,433
Transferred to Asset Replacement Fund	3,500	3,500
Transferred to General Capital Fund	13,215	2,071
Wages and related costs	366,908	414,024
Website development and maintenance	<u>508</u>	<u>389</u>
	<u>697,856</u>	<u>691,722</u>
Excess (deficiency) of revenue over expenditures	50,582	15,200
Annual surplus, beginning of year	<u>153,410</u>	<u>138,210</u>
Annual surplus, end of year	<u>\$ 203,992</u>	<u>\$ 153,410</u>

The accompanying Notes and Schedules are an integral part of this schedule.

CENTRAL COAST REGIONAL DISTRICT

General Operating Fund
Schedule of Revenue and Expenditures
Bella Coola Airport Operations
For The Year Ended December 31, 2017

Schedule 2

	2017	2016
Revenue		
Gasoline surcharge	\$ 5,158	\$ 4,542
Landing fees and head tax	49,801	43,130
Leases	10,583	10,583
Other	85,658	60
Provincial government grant	274,976	5,119
Terminal rent	29,409	27,426
	<u>455,585</u>	<u>90,860</u>
Expenditures		
Administration apportionment (Note 2)	24,200	22,000
Insurance	7,701	6,204
Legal and consulting fees	8,214	3,866
Operating expenses	51,744	45,573
Professional development	1,431	1,139
Transferred to Asset Replacement Fund	6,000	6,000
Transferred to General Capital Fund	298,453	-
Utilities	8,275	6,451
	<u>406,018</u>	<u>91,233</u>
Excess (deficiency) of revenue over expenditures	49,567	(373)
Annual surplus, beginning of year	<u>18,164</u>	<u>18,537</u>
Annual surplus, end of year	<u>\$ 67,731</u>	<u>\$ 18,164</u>

The accompanying Notes and Schedules are an integral part of this schedule.

CENTRAL COAST REGIONAL DISTRICT

General Operating Fund
Schedule of Revenue and Expenditures
Waste and Recycling
For The Year Ended December 31, 2017

Schedule 3

	2017	2016
Revenue		
Multi Material BC	\$ 9,337	\$ 7,960
Nuxalk Nation contribution to waste and recycling operations	105,000	103,750
Other	4,367	1,563
Provincial government grant	46,677	46,677
Tax levy	96,123	94,239
User fees	<u>33,013</u>	<u>25,700</u>
	<u>294,517</u>	<u>279,889</u>
Expenditures		
Administration apportionment (Note 2)	61,848	56,226
Advertising - waste management	1,730	6,310
Materials and supplies	3,132	5,892
Operating expenses	28,820	19,102
Planning	166	12,412
Site operations contract	91,188	93,132
Transferred to/(from) Asset Replacement Fund	(17,776)	9,424
Transferred to General Capital Fund	145,945	21,432
Transfer to Landfill Post Closure	30,000	30,000
Wages	<u>24,950</u>	<u>27,827</u>
	<u>370,003</u>	<u>281,757</u>
Excess (deficiency) of revenue over expenditures	(75,486)	(1,868)
Annual surplus, beginning of year	<u>76,133</u>	<u>78,001</u>
Annual surplus, end of year	<u>\$ 647</u>	<u>\$ 76,133</u>

The accompanying Notes and Schedules are an integral part of this schedule.

CENTRAL COAST REGIONAL DISTRICT

**General Operating Fund
 Schedule of Revenue and Expenditures
 Denny Island Recreation Commission
 For The Year Ended December 31, 2017**

Schedule 4

	2017	2016
Revenue		
Donations	\$ 13	\$ -
Provincial government grants	1,667	1,545
Registration and user fees	-	167
Tax levy	<u>4,000</u>	<u>4,000</u>
	<u>5,680</u>	<u>5,712</u>
Expenditures		
Administration apportionment (Note 2)	567	567
Operating expenses	7,542	4,585
Transferred to Asset Replacement Fund	<u>445</u>	<u>445</u>
	<u>8,554</u>	<u>5,597</u>
Excess (deficiency) of revenue over expenditures	(2,874)	115
Annual surplus, beginning of year	<u>17,260</u>	<u>17,145</u>
Annual surplus, end of year	<u>\$ 14,386</u>	<u>\$ 17,260</u>

The accompanying Notes and Schedules are an integral part of this schedule.

CENTRAL COAST REGIONAL DISTRICT
General Operating Fund
Schedule of Revenue and Expenditures
Swimming Pool
For The Year Ended December 31, 2017
Schedule 5

	2017	2016
Revenue		
Counter sales	\$ 1,974	\$ 1,684
Donations	200	200
Federal government grant - Challenge Canada	1,303	1,413
Other service charges	25	920
Provincial government grant	12,474	12,474
Tax levy	54,000	53,000
User fees	<u>24,523</u>	<u>29,301</u>
	<u>94,499</u>	<u>98,992</u>
Expenditures		
Administration apportionment (Note 2)	8,470	7,700
Operating expenses	10,099	11,455
Professional development	1,578	1,193
Supplies	5,282	5,245
Transferred to Asset Replacement Fund	5,400	5,200
Transferred to General Capital Fund	6,342	-
Utilities	16,247	12,593
Wages and related costs	<u>59,171</u>	<u>56,982</u>
	<u>112,589</u>	<u>100,368</u>
Excess (deficiency) of revenue over expenditures	(18,090)	(1,376)
Annual surplus, beginning of year	<u>31,965</u>	<u>33,341</u>
Annual surplus, end of year	<u>\$ 13,875</u>	<u>\$ 31,965</u>

The accompanying Notes and Schedules are an integral part of this schedule.

CENTRAL COAST REGIONAL DISTRICT**General Operating Fund
Schedule of Revenue and Expenditures
Planning
For The Year Ended December 31, 2017****Schedule 6**

	2017	2016
Revenue		
Rezoning fees	\$ -	\$ 1,400
Tax levy	<u>37,150</u>	<u>37,150</u>
	<u>37,150</u>	<u>38,550</u>
Expenditures		
Administration apportionment (Note 2)	24,200	22,000
Consultants	4,995	2,678
Directors' fees	-	150
Operating expense	99	645
Planning	<u>1,147</u>	<u>-</u>
	<u>30,441</u>	<u>25,473</u>
Excess (deficiency) of revenue over expenditures	6,709	13,077
Annual surplus, beginning of year	<u>18,250</u>	<u>5,173</u>
Annual surplus, end of year	<u>\$ 24,959</u>	<u>\$ 18,250</u>

The accompanying Notes and Schedules are an integral part of this schedule.

CENTRAL COAST REGIONAL DISTRICT

**General Operating Fund
 Schedule of Revenue and Expenditures
 Emergency Management
 For The Year Ended December 31, 2017**

Schedule 7

	2017	2016
Revenue		
Provincial government grant	\$ 8,925	\$ 8,925
Tax levy	<u>26,822</u>	<u>24,775</u>
	<u>35,747</u>	<u>33,700</u>
Expenditures		
Administration apportionment (Note 2)	29,000	29,000
Coordinators' fees	2,121	1,012
Operating expenses	<u>5,344</u>	<u>4,663</u>
	<u>36,465</u>	<u>34,675</u>
Excess (deficiency) of revenue over expenditures	(718)	(975)
Annual surplus, beginning of year	<u>53</u>	<u>1,028</u>
Annual surplus (deficit), end of year	<u><u>\$(665)</u></u>	<u><u>\$ 53</u></u>

The accompanying Notes and Schedules are an integral part of this schedule.

CENTRAL COAST REGIONAL DISTRICT

**General Operating Fund
Schedule of Revenue and Expenditures
Parks and Recreation Bella Coola Commission
For The Year Ended December 31, 2017**

Schedule 8

	2017	2016
Revenue		
Provincial government grant	\$ 7,177	\$ 7,177
Registration fees	3,280	2,850
Tax levy	<u>18,932</u>	<u>17,772</u>
	<u>29,389</u>	<u>27,799</u>
Expenditures		
Administration apportionment (Note 2)	3,066	2,787
Licences, permits and fines	131	-
Operating expenses	7,629	19,499
Telephone and utilities	8,767	10,604
Transferred to Asset Replacement Fund	1,400	1,400
Transferred to General Capital Fund	<u>4,788</u>	<u>7,654</u>
	<u>25,781</u>	<u>41,944</u>
Excess (deficiency) of revenue over expenditures	3,608	(14,145)
Annual surplus, beginning of year	<u>4,592</u>	<u>18,737</u>
Annual surplus, end of year	<u><u>\$ 8,200</u></u>	<u><u>\$ 4,592</u></u>

The accompanying Notes and Schedules are an integral part of this schedule.

CENTRAL COAST REGIONAL DISTRICT

**General Operating Fund
 Schedule of Revenue and Expenditures
 Economic Development
 For The Year Ended December 31, 2017**

Schedule 9

	2017	2016
Revenue		
Community development grants	\$ 63,033	\$ 71,402
Other service charges	700	3,700
Provincial government grant	4,605	4,605
Tax levy	<u>22,500</u>	<u>22,500</u>
	<u>90,838</u>	<u>102,207</u>
Expenditures		
Administration apportionment (Note 2)	13,365	13,365
Community development	8,995	6,311
Operating expenses	14,464	2,156
Professional development	1,697	4,450
Wages and benefits	<u>82,538</u>	<u>68,364</u>
	<u>121,059</u>	<u>94,646</u>
Excess (deficiency) of revenue over expenditures	(30,221)	7,561
Annual surplus, beginning of year	<u>55,964</u>	<u>48,403</u>
Annual surplus, end of year	<u>\$ 25,743</u>	<u>\$ 55,964</u>

The accompanying Notes and Schedules are an integral part of this schedule.

CENTRAL COAST REGIONAL DISTRICT
**General Operating Fund
 Schedule of Revenue and Expenditures
 Fire Protection
 For The Year Ended December 31, 2017**
Schedule 10

	2017	2016
Revenue		
Fire protection tolls	\$ 3,210	\$ 2,920
Grants in lieu of tax	3,439	3,172
Tax levy	<u>21,500</u>	<u>21,500</u>
	<u>28,149</u>	<u>27,592</u>
Expenditures		
Administration apportionment (Note 2)	2,420	2,200
Equipment repair and maintenance	5,793	8,916
Hall utilities and maintenance	7,605	2,004
Insurance	3,826	3,740
Operating expenses	8,618	4,126
Telephone and utilities	4,629	4,416
Transferred to General Capital Fund	11,252	-
Transferred to Asset Replacement Fund	4,000	4,000
Travel, training and accommodations	3,829	5,376
Wages and benefits	<u>116</u>	<u>118</u>
	<u>52,088</u>	<u>34,896</u>
Excess (deficiency) of revenue over expenditures	(23,939)	(7,304)
Annual surplus, beginning of year	<u>120,829</u>	<u>128,133</u>
Annual surplus, end of year	<u><u>\$ 96,890</u></u>	<u><u>\$ 120,829</u></u>

The accompanying Notes and Schedules are an integral part of this schedule.

CENTRAL COAST REGIONAL DISTRICT

General Operating Fund
Schedule of Revenue and Expenditures
Street Lighting
For The Year Ended December 31, 2017

Schedule 11

	2017	2016
Revenue		
Grants in lieu of tax	\$ 1,765	\$ 1,958
Tax levy	<u>8,000</u>	<u>9,000</u>
	<u>9,765</u>	<u>10,958</u>
Expenditures		
Administration apportionment (Note 2)	450	450
Utilities	<u>10,308</u>	<u>10,860</u>
	<u>10,758</u>	<u>11,310</u>
Excess (deficiency) of revenue over expenditures	(993)	(352)
Annual surplus, beginning of year	<u>2,022</u>	<u>2,374</u>
Annual surplus, end of year	<u>\$ 1,029</u>	<u>\$ 2,022</u>

The accompanying Notes and Schedules are an integral part of this schedule.

CENTRAL COAST REGIONAL DISTRICT

**General Operating Fund
 Schedule of Revenue and Expenditures
 Denny Island Airport
 For The Year Ended December 31, 2017**

Schedule 12

	2017	2016
Revenue		
Airport landing fees and head tax	\$ 2,100	\$ 2,100
Tax levy	<u>7,785</u>	<u>7,785</u>
	<u>9,885</u>	<u>9,885</u>
Expenditures		
Administration apportionment (Note 2)	985	895
Insurance	1,100	1,100
Operating expenses	6,940	93
Transferred to Asset Replacement fund	285	285
Transferred to General Capital fund	<u>2,162</u>	<u>1,450</u>
	<u>11,472</u>	<u>3,823</u>
Excess (deficiency) of revenue over expenditures	(1,587)	6,062
Annual surplus, beginning of year	<u>20,029</u>	<u>13,967</u>
Annual surplus, end of year	<u>\$ 18,442</u>	<u>\$ 20,029</u>

The accompanying Notes and Schedules are an integral part of this schedule.

CENTRAL COAST REGIONAL DISTRICT

**General Operating Fund
Schedule of Revenue and Expenditures
Grants in Aid
For The Year Ended December 31, 2017**

Schedule 13

	2017	2016
Revenue		
Tax levy	\$ <u>15,116</u>	\$ <u>15,000</u>
Expenditures		
Advertising	180	120
Community groups	<u>15,000</u>	<u>17,445</u>
	<u>15,180</u>	<u>17,565</u>
Excess (deficiency) of revenue over expenditures	(64)	(2,565)
Annual surplus, beginning of year	<u>64</u>	<u>2,629</u>
Annual surplus, end of year	<u>\$ -</u>	<u>\$ 64</u>

The accompanying Notes and Schedules are an integral part of this schedule.

CENTRAL COAST REGIONAL DISTRICT

**General Operating Fund
Schedule of Revenue and Expenditures
Regional Library
For The Year Ended December 31, 2017**

Schedule 14

	2017	2016
Revenue		
Tax levy	\$ <u>59,258</u>	\$ <u>54,755</u>
Expenditures		
Administration apportionment (Note 2)	1,500	1,500
Directors' fees	1,600	1,200
Travel	302	133
Vancouver Island Regional Library	<u>56,436</u>	<u>51,256</u>
	<u>59,838</u>	<u>54,089</u>
Excess (deficiency) of revenue over expenditures	(580)	666
Annual surplus, beginning of year	<u>679</u>	<u>13</u>
Annual surplus, end of year	<u>\$ 99</u>	<u>\$ 679</u>

The accompanying Notes and Schedules are an integral part of this schedule.

CENTRAL COAST REGIONAL DISTRICT

**General Operating Fund
Schedule of Revenue and Expenditures
Valley Street Lighting
For The Year Ended December 31, 2017**

Schedule 15

	2017	2016
Revenue		
Ministry of Transportation and Highways cost sharing	\$ 670	\$ 663
Tax requisition	<u>3,125</u>	<u>4,800</u>
	<u>3,795</u>	<u>5,463</u>
Expenditures		
Administration apportionment (Note 2)	504	504
Utilities	<u>4,418</u>	<u>4,654</u>
	<u>4,922</u>	<u>5,158</u>
Excess (deficiency) of revenue over expenditures	(1,127)	305
Annual surplus, beginning of year	<u>1,529</u>	<u>1,224</u>
Annual surplus, end of year	<u>\$ 402</u>	<u>\$ 1,529</u>

The accompanying Notes and Schedules are an integral part of this schedule.

CENTRAL COAST REGIONAL DISTRICT

General Operating Fund
Schedule of Revenue and Expenditures
Community Works
For The Year Ended December 31, 2017

Schedule 16

	2017	2016
Revenue		
Interest	\$ 921	\$ 2,843
UBCM Community Works Fund	<u>189,624</u>	<u>187,744</u>
	<u>190,545</u>	<u>190,587</u>
Expenditures		
Administration apportionment (Note 2)	-	3,000
Community development	5,100	-
Operating expenses	26,670	104,998
Transferred to General Capital Fund	<u>162,761</u>	<u>681,362</u>
	<u>194,531</u>	<u>789,360</u>
Excess (deficiency) of revenue over expenditures	(3,986)	(598,773)
Annual surplus, beginning of year	<u>164,592</u>	<u>763,365</u>
Annual surplus, end of year	<u>\$ 160,606</u>	<u>\$ 164,592</u>

The accompanying Notes and Schedules are an integral part of this schedule.

CENTRAL COAST REGIONAL DISTRICT

**General Operating Fund
Schedule of Revenue and Expenditures
House Numbering
For The Year Ended December 31, 2017**

Schedule 17

	2017	2016
Revenue		
Tax levy	\$ 2,109	\$ 2,109
Expenditures		
Administration apportionment (Note 2)	<u>2,109</u>	<u>3,428</u>
Excess (deficiency) of revenue over expenditures	-	(1,319)
Annual surplus, beginning of year	<u>-</u>	<u>1,319</u>
Annual surplus, end of year	<u>\$ -</u>	<u>\$ -</u>

The accompanying Notes and Schedules are an integral part of this schedule.

CENTRAL COAST REGIONAL DISTRICT

**General Operating Fund
 Schedule of Revenue and Expenditures
 Emergency Management Initiatives
 For The Year Ended December 31, 2017**

Schedule 18

	2017	2016
Revenue		
Provincial government grant	\$ <u>10,706</u>	\$ <u>-</u>
Expenditures		
Emergency management initiatives	10,706	-
Operating expenses	<u>-</u>	<u>1</u>
	<u>10,706</u>	<u>1</u>
Excess (deficiency) of revenue over expenditures	-	(1)
Annual surplus (deficit), beginning of year	(10)	(9)
Annual surplus (deficit), end of year	\$(<u>10</u>)	\$(<u>10</u>)

The accompanying Notes and Schedules are an integral part of this schedule.

CENTRAL COAST REGIONAL DISTRICT

**General Operating Fund
 Schedule of Revenue and Expenditures
 Feasibility Study
 For The Year Ended December 31, 2017**

Schedule 19

	2017	2016
Revenue		
Tax levy	\$ 10,000	\$ 10,000
Expenditures		
Planning	<u>7,796</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	2,204	10,000
Annual surplus, beginning of year	<u>20,000</u>	<u>10,000</u>
Annual surplus, end of year	<u>\$ 22,204</u>	<u>\$ 20,000</u>

The accompanying Notes and Schedules are an integral part of this schedule.



**CENTRAL COAST
REGIONAL DISTRICT**

Encompassing the Coastal Communities of Ocean Falls, Bella Bella, Denny Island, Oweekeno and the Bella Coola Valley

P.O. Box 186, Bella Coola, B.C., V0T 1C0

REQUEST FOR DECISION

Telephone 250-799-5291 Fax 250-799-5750

To: Courtney Kirk, CAO
From: Bridget Horel, Community Economic Development Officer
Meeting Date: April 29th 2018
Subject: Contribution Agreement – Denny Island Community Development Association

RECOMMENDATION:

THAT the Board of Directors of the Central Coast Regional District create a Contribution Agreement with the Denny Island Community Development Association/Central Coast Chamber of Commerce for up to \$5000 to support the marketing and rebranding initiative in order to support resident attraction, local business retention and expansion, and promoting the community to travellers.

ISSUE/BACKGROUND SUMMARY:

Through a Contribution Agreement with the Denny Island Community Development Association, the CCRD can support the community in a marketing and rebranding project. The initiative is intended to modernize the existing website and rebrand the organization (i.e. logo, official letterhead, etc.). The marketing and rebranding project will be valuable in supporting resident attraction, local business retention and expansion, and promoting the community to travellers.

At the March 22 2018 Board Meeting, the following recommendation was made by EDAC:

That the CCRD enter into a Contribution Agreement with DIDCA to further their marketing initiatives in order to support local business expansion and retention, resident attraction and promotion to travellers.

This project is time sensitive as there are concerns with the existing website and it is at risk of being removed.

POLICY, BYLAW, LEGISLATION, OR PLAN:

The Economic Development Operating Plan is structured to include Contribution Agreements with local organizations to support initiatives that will develop the foundation for community economic development in the region.

This initiative aligns with the following priorities and strategies outlined in the CCRD Economic Development Operating Plan:

Board Meeting
APR 26 2018
CCRD ITEM B(d)

Priority # 3 Support the empowerment of the local community by facilitating the coordination of community efforts to build local capacity to implement economic development plans and initiatives.

Priority # 5 Work with organized community groups to help them lobby for support and connect with resources that are available through senior levels of government and various foundations to meet their community and economic development objectives.

FINANCIAL/BUDGETARY/ASSET MANAGEMENT IMPLICATIONS:

Through the Northern Development Initiative Trust Economic Development Capacity Building Grant, there is up to \$5000 for collaborative economic development projects with another local government, First Nations band, non-profit organization, tourism or industry association. The 2018 application from the CCRD highlighted initiatives such as regional marketing, sector development, and business retention and expansion.

TIME REQUIREMENTS – STAFF AND ELECTED OFFICIALS:


Staff time will be required to draft the Contribution Agreement, engage with DICDA representative(s) and Northern Development Initiative Trust (NDIT) to ensure that project costs are eligible for reimbursement, and ensure reporting back to the Board and NDIT is completed. The delivery of the project will be overseen by the Denny Island Community Development Association/Central Coast Regional District.

OPTIONS TO CONSIDER:

Option 1: Create a Contribution Agreement with the Denny Island Community Development Association/Central Coast Chamber of Commerce.

Option 2: Do not create a Contribution Agreement with the Denny Island Community Development Association/Central Coast Chamber of Commerce.

Submitted by: _____
Bridget Horel, Community Economic Development Officer

Reviewed by: 
Courtney Kirk, Chief Administrative Officer



**CENTRAL COAST
REGIONAL DISTRICT**

Encompassing the Coastal Communities of Ocean Falls, Bella Bella, Denny Island, Oweekeno and the Bella Coola Valley

P.O. Box 186, Bella Coola, B.C., V0T 1C0

Telephone 250-799-5291 Fax 250-799-5750

REQUEST FOR DECISION

To: Courtney Kirk, CAO

CC: Board Chair Alison Sayers and Board Members

From: Ken McIlwain, RPF, Operations Manager

Meeting Date: April 19, 2018

Subject: 2018 Spring Cleaning Event

RECOMMENDATION:

THAT the CCRD Board of Directors approve administration to develop and implement a schedule that will provide for two weeks of extended operating hours for Thorsen Creek Waste and Recycling Centre and that tipping fees as set out in Bylaw 348, be reduced by 50% for all properly sorted loads of residential waste during this same time period, and furthermore, that in the event of extenuating circumstances, administration is granted the flexibility to apply the reduced rate to additional days of operation and add days of operation in order to ensure the successful completion of the spring cleaning event.

ISSUE/BACKGROUND SUMMARY:

Last year's community Spring Cleaning event was a success. The landfill operation hours were extended to six days a week for a two week period in the month of May, and tipping fees for residential non-household materials were reduced 50%. The increase in operating costs was offset by the increased volume of billable waste, making the event relatively cost neutral to CCRD. Spreading the event over two weeks slowed the influx of materials and allowed attendants to work with waste haulers to achieve proper sorting of waste and recyclables.

The Nuxalk Nation Public Works Department has inquired if the program will be available again this year, citing the importance of clean living spaces to their community. The reduced fees and extended hours make the community clean-up a viable undertaking.

There are significant benefits to undertaking this event again in 2018. This initiative will make it more affordable for Valley residents and the Nuxalk Nation to undertake larger scale clean-up operations and hopefully result in a cleaner healthier Valley.

Reduced tipping fees will only apply to properly sorted loads. This is a standard requirement and will allow the CCRD to promote new recycling initiatives for everything from electronics to light fixtures. Many residents are still not aware that loads need to be separated so that banned items such as electronics and small appliances are recycled and not placed in the landfill.

Board Meeting
APR 26 2018
CCRD ITEM <u>B (e)</u>

POLICY, BYLAW OR LEGISLATION:

CCRD Bylaw 348 sets rates and charges for the Thorsen Creek Waste and Recycling Centre. A board resolution in support of a temporary reduction in tipping fees is required to support this initiative.

FINANCIAL/BUDGETARY/ASSET MANAGEMENT IMPLICATIONS:

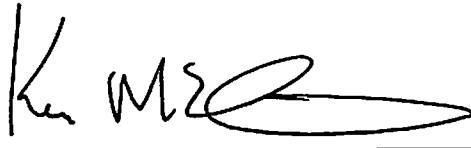
Additional costs to operate 6 days per week are estimated at \$1600-\$2000 per week, depending on amount of refuse received and additional landfilling expenses. Additional revenues from tipping fees are estimated at \$1500-\$2000 per week. There is room in the contingency portion of our budget to absorb these losses if tipping fee revenue is not as high as expected.

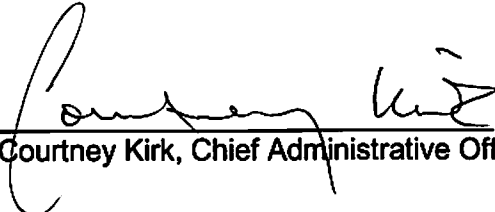
TIME REQUIREMENTS – STAFF AND ELECTED OFFICIALS:

Timing for the event must be co-ordinated with the landfill contractor and CCRD Recycling Attendant. The Operations Manager and Administrative Assistant will each need to dedicate several hours of time to developing and posting advertising for the event, as well as coordinating contractors and staff and responding to questions from the public.

OPTIONS TO CONSIDER:

- 1. Do not proceed with a spring cleaning event in 2018.
- 2. Limit the event to a single week.
- 3. Offer one week in the spring and one week in the fall.

Submitted by: 
 Ken McIlwain, RPF, Operations Manager

Reviewed by: 
 Courtney Kirk, Chief Administrative Officer



**CENTRAL COAST
REGIONAL DISTRICT**

Encompassing the Coastal Communities of Ocean Falls, Bella Bella, Denny Island, Oweekeno and the Bella Coola Valley

P.O. Box 186, Bella Coola, B.C., V0T 1C0

REQUEST FOR DECISION

Telephone 250-799-5291 Fax 250-799-5750

To: Courtney Kirk, CAO
From: Destiny Mack
Meeting Date: April 26, 2018
Subject: Bylaw 480 Centennial Pool Rates and Charges 2018

Recommendation:

THAT Bylaw 480, cited as "Centennial Pool Rates and charges Bylaw 480, 2018", having been given due and detailed consideration by the Board be now read a second and third time."

THAT Bylaw 480, cited as " Centennial Pool Rates and charges Bylaw 480, 2018", having been reconsidered and having met all prerequisites for final adoption, be now finally adopted, sealed and signed by the Chair and the Person responsible for corporate administration

Issue/Background Summary:

The Centennial Pool Rates and Charges Bylaw is reviewed and revised annually by the Pool Commission. Bylaw 480 was introduced and read a first time in March and now require second and third readings and adoption.

Policy, Bylaw or Legislation:

The Board of Directors of the Central Coast Regional District is authorized, under section 225 of the Local Government Act, 2015 and section 122 of the Community Charter to exercise powers by bylaw or resolution.

Through a rates and charges bylaw, the CCRD Board may fix and charge fees for admission or use of the Centennial Swimming Pool.

It is deemed necessary to amend these fees from time to time.

Financial/Budgetary:

The increase in user fees and charges will increase by approximately 8%. Total user fees in 2017 generated \$24,500 for pool operations. An increase of approximately \$2,000 will cover the incremental increases in payroll costs.

Board Meeting
APR 26 2018
CCRD ITEM D(a)

Time Requirements – Staff and Elected Officials:

Minimal. Done in the normal course of business.

Options to Consider:

1. Maintain current rates and charges.
2. Amend as per recommendation of Pool Commission

Submitted by: Destiny Mack
Destiny Mack

Reviewed by: Courtney Kirk
Courtney Kirk, Chief Administrative Officer

CENTRAL COAST REGIONAL DISTRICT
BYLAW NO. 480

Being a bylaw to repeal the Centennial Pool Regulation Bylaw No. 474, Centennial Pool Rates and Charges 2017 and replace with Bylaw 480 Centennial Pool Rates and Charges 2018.

WHEREAS the Board of Directors of the Central Coast Regional District is authorized, by section 225 of the Local Government Act, 2015 and section 122 of the Community Charter to exercise powers by bylaw or resolution, and accordingly.

AND WHEREAS the Board may fix and charge fees for admission or use of the Centennial Swimming Pool;

AND WHEREAS it is deemed necessary to amend these fees from time to time;

NOW THEREFORE, the board of directors for the Central Coast Regional District, in open meeting assembled, enacts as follows:

- 1. Bylaw 474 cited as the "Centennial Pool Rates and Charges No. 474, 2017." is hereby repealed.
- 2. The Centennial Swimming Pool is hereby authorized to be open during such periods as are specified hereunder:

May 1ST to September 30TH; seven days a week, 7:00 am to 9:00 pm.

- 3. The admission fees and user rates as set out hereunder are hereby authorized and fixed for the Hagensborg Centennial Swimming Pool:

General Admission Fees:	Per Swim:	
Preschool (under 7)	\$ 3.2500	GST not applicable
Youth (7-14)	\$ 3.2500	GST not applicable
Adults (15 -59)	\$ 4.5000	Includes GST
Seniors (60 and over)	\$ 3.5000	Includes GST
Family (2 adults and 4 youth)	\$ 154.00	Includes GST

Monthly Pass Fees:	Per Month:	
Preschool (under 7)	\$ 32.500.00	GST not applicable
Youth (7-14)	\$ 32.500.00	GST not applicable
Adults (15-59)	\$ 450.00	Includes GST
Senior (60 and over)	\$ 350.00	Includes GST
Family (2 adults and 4 youth)	\$ 1540.00	Includes GST

Season Pass Fees:	Per Season	
Preschool (under 7)	\$ 650.00	GST not applicable
Youth (7-14)	\$ 650.00	GST not applicable
Adults (15-59)	\$ 980.00	Includes GST
Senior (60 and over)	\$ 760.00	Includes GST
Family (2 adults and 4 youth)	\$ 300280.00	Includes GST

Board Meeting

APR 26 2018

CCRD ITEM D(b)

Fees continued...

Programs		
Private rental (under 10) users	\$ 75.00/hour	Includes GST
Private rental (11-30) user	\$ 100.00/hour	Includes GST
Private rental (over 30) users	\$125.00/hour	Includes GST
Red Cross Lessons	\$ 45.00/session	Includes GST
Private Lessons	\$ 25.00/half hour	Includes GST
Semi Private	\$ 20.00/half hour	Includes GST
Summer Camp	\$140.00/week	Includes GST
Summer Camp – day rate	\$ 50.00/day	Includes GST
Staff Assistance for Young Children	\$ 12.00/hour	Includes GST
Other	Determined by the Pool Commission due to variable costs.	

- 4. The Pool Commission reserves the right to charge a deposit on all program bookings listed above under “Programs”. Those bookings that cancel will forfeit their deposit.
- 5. No person shall, except upon written authorization of the Central Coast Regional District, enter upon or use the Hagensborg Centennial Pool outside the periods or times of its opening as specified in Section 3.
- 6. Any person who violates any of the provisions of this bylaw shall, upon summary conviction thereof, be subject to a penalty not exceeding One Thousand Dollars (\$1,000.00).
- 7. This Bylaw may be cited for all purposes as “Centennial Pool Rates and Charges Bylaw No. 450, 2018”.

READ A FIRST TIME THIS	29th day of	March, 2018
READ A SECOND TIME THIS	<u>26</u> 29 th	day of <u>April</u> March , 2018
READ A THIRD TIME THIS	<u>26</u> 29 th	day of <u>April</u> March , 2018

ADOPTED this 26th day April-of 2018

Chair	Acting Chief Administrative Officer

I hereby certify that the above is a true and correct copy of Bylaw 480, cited as “Central Coast Regional District Centennial Pool Regulation Bylaw No. 480, 2018”.

 Chief Administrative Officer