VILLAGE OF SAYWARD
SPECIAL COUNCIL MEETING AGENDA
APRIL 26, 2022 - 7:00 PM
OPEN MEETING - IN PERSON
COUNCIL CHAMBERS

The Village of Sayward respectfully acknowledges that the land we gather on is on the unceded traditional territory of the K'ómoks First Nation, the traditional keepers of this land.

1. **Call to Order**
2. **Introduction of Late Items**
3. **Approval of Agenda**

   Recommended Resolution:

   THAT the agenda for the Special Meeting of Council for April 26, 2022, be approved.
4. **Minutes of Previous Meetings - None**
5. **Petitions and Delegations**

   a) Derek Lamb and Gaby Martin, Audit Team for Chan Nowosad Boates to present the 2021 Audited Financial Statements and Audit Findings Report (via TEAMS).

   Recommended Resolution:

   THAT the Village of Sayward 2021 Audited Financial Statements be approved.
6. **Correspondence - None**
7. **Council Reports - None**
8. **Reports of Committees - None**
9. **Mayor's Report - None**
10. **Unfinished Business - None**
11. **Staff Reports - None**
12. **Bylaws**

    a) **Tax Rate Bylaw No. 484, 2022**

       Recommended Resolution:

       THAT Tax Rates Bylaw No. 484, 2022 be given first, second and third reading.

    b) **Fees & Charges Amendment Bylaw No. 485, 2022**

       Recommended Resolution:

THAT Fees & Charges Amendment Bylaw No. 485, 2022 be given first, second and third reading.

13. **New Business - None**

14. **Public Question Period (maximum 15 minutes)**

    Mayor: "The purpose of the public question period is to enable citizens to ask questions of Council about issues that are important to the citizen asking the question. Speakers are asked to limit their questions to one each and, if time permits after everyone has had an opportunity to ask questions, speakers may ask a second question. Citizens will be asked to state their name and address."

15. **In-Camera - None**

16. **Adjournment**

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THE CORPORATION OF THE
VILLAGE OF SAYWARD
Financial Statements
December 31, 2021

THE CORPORATION OF THE VILLAGE OF SAYWARD

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Year Ended December 31, 2021

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MANAGEMENT REPORT

December 31, 2021

The Mayor and Council of The Corporation of the Village of Sayward has delegated the responsibility for the integrity and objectivity of the financial information contained in the financial statements to the management of The Corporation of the Village of Sayward. The financial statements which, in part, are based on informed judgments and estimates, have been prepared by management in accordance with Canadian public sector accounting standards, which have been applied on a basis consistent with that of the preceding year.

To assist in carrying out their responsibility, management maintains an accounting system and internal controls to provide reasonable assurance that transactions are properly authorized and recorded in compliance with legislative and regulatory requirements and that financial records are reliable for preparation of the financial statements. These systems are monitored and evaluated by management.

The Corporation of the Village of Sayward's independent auditors, Chan Nowosad Boates Inc., Chartered Professional Accountants, are engaged to express an opinion as to whether these financial statements present fairly The Corporation of the Village of Sayward's financial position and operating results in accordance with Canadian public sector accounting standards. Their opinion is based on procedures they consider sufficient to support such an opinion.

The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and in accordance with Canadian public sector accounting standards. These statements present, in all significant respects the financial position of The Corporation of the Village of Sayward as at December 31, 2021.

Lisa Clark, CPA, CGA
Chief Financial Officer
April 26, 2022

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of The Corporation of the Village of Sayward

Opinion

We have audited the accompanying financial statements of The Corporation of the Village of Sayward (the "Village"), which comprise the statement of financial position as at December 31, 2021, and the statements of operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "financial statements").

In our opinion, the Village's financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2021, and of its financial performance and its cash flows for the year then ended. The financial statements have been prepared by management in accordance with Canadian public sector accounting standards.

Basis of Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Village in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

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

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

In preparing the financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management intends for the Village to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for over-seeing the Village's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of the users taken on the basis of these financial statements.

Auditors' Responsibilities for the Audit of the Financial Statements (continued)

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Village to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants
Campbell River, BC

April 26, 2022

THE CORPORATION OF THE VILLAGE OF SAYWARD

Statement of Financial Position

December 31, 2021

	2021	2020
FINANCIAL ASSETS		
Cash	$ 1,061,111	$ 1,590,192
Portfolio Investments **(Note 2)**	42,550	42,519
Accounts Receivable **(Note 3)**	411,196	160,031
	1,514,857	1,792,742
LIABILITIES		
Accounts Payable **(Note 4)**	208,352	129,852
Deferred Revenue **(Note 5)**	97,671	201,757
Long Term Debt **(Note 6)**	83,579	106,927
	389,602	438,536
NET FINANCIAL ASSETS	1,125,255	1,354,206
NON-FINANCIAL ASSETS		
Prepaid Expenses	26,648	23,279
Tangible Capital Assets **(Note 7)**	10,842,319	10,460,659
	10,868,967	10,483,938
ACCUMULATED SURPLUS (Note 11)	$ 11,994,222	$ 11,838,144

Contingencies (Note 9)

Approved by:

Mayor

Chief Financial Officer

THE CORPORATION OF THE VILLAGE OF SAYWARD

Statement of Operations

Year Ended December 31, 2021

	2021		2020
	Budget (Note 12)	Actual	
Revenues (Schedules 2 and 3)			
Taxation **(Note 8)**	$ 358,811	$ 362,837	$ 356,545
User Fees	238,643	248,435	225,506
Government Grants and Transfers **(Schedule 1)**	1,104,512	1,014,728	829,289
Sales of Services	85,146	67,016	65,218
Contribution from Others	-	485	320
Investment and Other Income	13,250	32,648	20,027
	1,800,362	1,726,149	1,496,905
Expenditures (Schedules 2 and 3)			
General Government Services	638,844	491,614	312,618
Recreation and Parks Services	297,782	252,981	237,340
Protection Services	239,963	247,926	117,353
Transportation Services	66,218	44,172	34,221
Solid Waste Services	43,000	42,066	39,986
Public Works Services	85,747	100,398	67,361
Sewer Services	120,797	105,932	101,094
Water Services	218,604	284,982	193,722
	1,710,955	1,570,071	1,103,695
Annual Surplus	89,407	156,078	393,210
Accumulated Surplus - Beginning of Year	11,838,144	11,838,144	11,444,934
Accumulated Surplus - End of Year	$11,927,551	$11,994,222	$11,838,144

THE CORPORATION OF THE VILLAGE OF SAYWARD

Statement of Change in Net Financial Assets

Year Ended December 31, 2021

	2021		2020
	Budget (Note 12)	Actual	
Annual Surplus	$ 89,407	$ 156,078	$ 393,210
Use of Prepaid Expenses	-	23,279	19,131
Acquisition of Prepaid Expenses	-	(26,648)	(23,279)
Net Acquisition of Tangible Capital Assets	(876,594)	(585,156)	(119,701)
Amortization of Tangible Capital Assets	195,803	203,496	195,798
	(591,384)	(228,951)	465,159
Net Financial Assets - Beginning of Year	1,354,206	1,354,206	889,047
Net Financial Assets - End of Year	$ 762,822	$ 1,125,255	$ 1,354,206

THE CORPORATION OF THE VILLAGE OF SAYWARD

Statement of Cash Flows

Year Ended December 31, 2021

	2021	2020
Cash Flows From Operating Activities:		
Annual Surplus	$ 156,078	$ 393,210
Items Not Involving Cash		
Amortization of Tangible Capital Assets	203,496	195,798
Disposal of Tangible Capital Asset	85,825	-
Actuarial Adjustment to Long Term Debt	(3,299)	(3,516)
	442,100	585,492
Changes in Non-Cash Operating Balances		
Accounts and Taxes Receivable	(251,165)	704,715
Account Payable	78,500	(61,517)
Deferred Revenue	(104,086)	33,691
Prepaid Expenses	(3,369)	(4,148)
	161,980	1,258,233
Cash Flows From Capital Activities:		
Purchase of Tangible Capital Assets	(670,981)	(119,701)
Cash Flows From Investing Activities:		
Redemption (Acquisition) of Portfolio Investments	(31)	199,179
Proceeds from (Repayments of) Long Term Debt	(20,049)	48,248
	(20,080)	199,179
Increase (Decrease) in Cash and Cash Equivalents	(529,081)	1,385,959
Cash and Cash Equivalents - Beginning of Year	1,590,192	204,233
Cash and Cash Equivalents - End of Year	$ 1,061,111	$ 1,590,192

The Corporation of the Village of Sayward (the "Village") was incorporated as a municipality in 1968 under the provisions of the British Columbia Municipal Act. Its principal activities are the provision of local government services to residents of the Village. These services include fire protection, public works, planning, parks and recreation, water distribution and sewer collection, and other general government services, as governed by the Community Charter and Local Government Act.

1. Significant Accounting Policies:

a) Basis of Presentation:
The Village prepares its financial statements in accordance with Canadian public sector accounting standards using guidelines developed by the Public Sector Accounting Board ("PSAS") for the Chartered Professional Accountants of Canada.

b) Cash:
Cash balances comprise cash on hand and demand deposits.

c) Portfolio Investments:
Portfolio investments are recorded at cost. Portfolio investments in Municipal Finance Authority of British Columbia (MFA) Bond and Money Market Funds are recorded at cost plus earnings that are reinvested in the funds.

d) Tangible Capital Assets:
Tangible capital assets are recorded at cost less accumulated amortization and are classified according to their functional use. Cost includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Amortization is recorded on a straight-line basis over the estimated useful life of the tangible capital asset commencing once the asset is in use. Donated tangible capital assets are recorded at fair value at the time of the donation.

Estimated useful lives of tangible capital assets are as follows:

Land Improvements	10 to 40 years
Buildings	20 to 70 years
Equipment, Vehicles & Furniture	10 to 40 years
Water Infrastructure	100 years
Sewer and Drainage Infrastructure	100 years
Roads and Bridges	25 to 75 years

e) Collection of Taxes on Behalf of Other Taxation Authorities:
The Village collects taxation on behalf of other entities. Such levies, other revenues, expenses, assets and liabilities with respect to the operations of these other entities are not reflected in these financial statements. Levies imposed by other taxation authorities are not included as taxes for municipal purposes.

f) Deferred Revenue:
Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the statement of financial position. The revenue is recognized in the statement of operations in the year in which it is used for the specific purpose.

f) Revenue Recognition:
Revenues are recorded on the accrual basis of accounting and include revenue in the period in which the transaction or events occurred.

Notes to the Financial Statements
December 31, 2021

1. Significant Accounting Policies (Continued):

f) Revenue Recognition (continued):

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. Taxes receivable are recognized net of allowance for anticipated uncollectible amounts.

Through the British Columbia Assessment's appeal process, taxes may be adjusted by way of supplementary roll adjustments. The affects of these adjustments on taxes are recognized at the time they are awarded.

Charges for sewer and water usage are recorded as user fees. Connection fee revenues are recognized when the connection has been established.

Government grants and transfers, which include legislative grants, are recognized in the financial statements when received or when the funding becomes receivable if the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Sale of service and other revenue is recognized when performance of services is complete, amounts are measurable and collectibility is reasonably assured.

g) Financial Instruments:

Financial instruments consist of cash, portfolio investments, accounts receivable, accounts payable and long term debt. Unless otherwise noted, it is management's opinion that the Village is not exposed to significant interest rate, currency or credit risk arising from these financial instruments.

h) Use of Estimates:

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenue and expenses during the reporting period.

Significant areas requiring the use of management estimates relates to the collectibility of accounts receivable, valuation of investments, estimates of contingent liabilities, the provision of amortization and the estimation of potential environmental liabilities. Actual results could differ from management's best estimates as additional information becomes available in the future.

i) Contaminated Sites:

Governments are required to accrue a liability for the costs to remediate a contaminated site. Liabilities are recognized when an environmental standard exists, contamination exceeds the standards, the government has a responsibility for the remediation, future economic benefits will be given up, and a reasonable estimate can be made.

Management has assessed its potential liabilities under the new standard including sites that are no longer in productive use and sites which the Village accepts responsibility. There were no such sites that had contamination in excess of an environmental standard which required remediation, therefore no liability was recognized as at December 31, 2021 or December 31, 2020.

2. Portfolio Investments:

	2021	2020
MFA: Short Term Bonds	$ 39	$ 38
MFA: Ultra-Short Bonds	21,625	21,627
MFA: Money Market Fund	20,886	20,854
	$ 42,550	$ 42,519

3. Accounts Receivable:

	2021	2020
Property Taxes	$ 53,499	$ 59,311
Other Governments	161,972	84,909
Island Coastal Economic Trust	-	13,489
Trade and Other	195,725	2,322
	$ 411,196	$ 160,031

4. Accounts Payable:

	2021	2020
Other Governments	$ 26,223	$ 14,703
Trade and Other	166,596	87,472
Payroll Liabilities	15,533	27,677
	$ 208,352	$ 129,852

5. Deferred Revenue:

	2020	Collections	Transfers	2021
Newcastle Dam Grant	$ 25,402	$ -	$ (25,402)	$ -
Internet Maintenance	50,029	-	12,566	62,595
Kelsey Centre	7,565	-	(1,644)	5,921
Emergency Program	75,000	-	(75,000)	-
BC Rural Dividends	10,000	-	(10,000)	-
Community Wellness	4,978	-	-	4,978
Taxes and Other	28,783	9,000	(13,606)	24,177
	$ 201,757	$ 9,000	$ (113,086)	$ 97,671

6. Long Term Debt:

The Village has debt instruments through the MFA obtained for the purposes of Water and Sewer. The Village also has financing from MFA for a Public Works Truck. The gross amount borrowed for Sewer and Water in 2005 was $121,015 and $41,635, respectively. The gross amount borrowed for the Public Works Truck was $65,000 in 2020. The current balance of water, sewer and public works long-term debt is as follows:

	2021	2020
Total Outstanding Debt - Beginning of Year	$ 106,927	$ 62,195
Additions to Long-Term Debt	-	65,000
Reduction of Long-Term Debt	(23,348)	(20,268)
Total Outstanding Debt - End of Year	$ 83,579	$ 106,927

The interest rate on water and sewer long-term debt is 0.91% per annum (2020 - 1.80%). The interest rate on the public works truck long-term debt is at the variable MFA rate, which was 1.25% at December 31, 2021 (2020 - 0.91%).

The interest expense on all debt held by the Village in the year ended December 31, 2021 is $1,928 (2020 - $3,471).

Future payments on net outstanding debt over the next four years are:

	Sewer Fund	Water Fund	Public Works Truck	Total
2022	$ 7,607	$ 2,617	$ 13,541	$ 23,765
2023	7,835	2,695	13,671	24,201
2024	8,070	2,777	13,594	24,441
2025	8,312	2,860	-	11,172
	$ 31,824	$ 10,949	$ 40,806	$ 83,579

The MFA provides capital financing for regional districts and their member municipalities. The MFA is required to establish a debt reserve fund. Each regional district, through its member municipalities who are in the proceeds of the debt issue, is required to pay into the debt reserve fund certain amounts set out in the debt agreements. The MFA pays into the debt reserve fund these monies from which interest earned thereon less administrative 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. When this occurs, the regional district or municipality may be called upon to restore the fund.

Upon maturity of a debt issue, the unused portion of the debt reserve fund established for the issue will be discharged to the Village. The proceeds from these discharges will be credited to income in the year they are received. As at December 31, 2021, the Village debt reserve fund was $7,163 (2020 - $7,119), which was not recorded as the Village does not consider it to be material.

7. Tangible Capital Assets:

	Cost				Accumulated Amortization				Net Book Value	
	Opening	Additions	Disposals	Closing	Opening	Amort	Disposals	Closing	2021	2020
General Capital Assets										
Land	$ 1,959,114	$ 48,000	$ -	$ 2,007,114	$ -	$ -	$ -	$ -	$ 2,007,114	$ 1,959,114
Buildings	2,837,659	77,662	-	2,915,321	1,094,918	76,948	-	1,171,866	1,743,455	1,742,741
Equipment, Vehicles and Furniture	921,486	46,120	14,525	953,081	582,177	39,660	10,867	610,970	342,111	339,309
Engineered Structures										
Water	4,515,564	372,386	328,671	4,559,279	813,237	24,870	246,504	591,603	3,967,676	3,702,327
Sewer and Drainage	2,983,908	126,813	-	3,110,721	1,065,325	37,052	-	1,102,377	2,008,344	1,918,583
Roads	506,386	-	-	506,386	445,818	2,445	-	448,263	58,123	60,568
Park Infrastructure	789,531	-	-	789,531	51,514	22,521	-	74,035	715,496	738,017
	$ 14,513,648	$ 670,981	$ 343,196	$ 14,841,433	$ 4,052,989	$ 203,496	$ 257,371	$ 3,999,114	$ 10,842,319	$ 10,460,659

Included in Engineered Structures - Water as at December 31, 2021 is $946,210 (2020 - $557,133) of capitalized costs for the Newcastle Dam Upgrade that are not presently being amortized as the project is not complete as at the financial statement date. The asset is expected to be completed and placed into use during the year ending December 31, 2022, at which time amortization will begin to be recorded on the asset.

Included in Engineered Structures - Sewer and Drainage at December 31, 2021 is $16,690 (2020 - $NIL) of capitalized costs for a drainage project as part of drainage assets that is not presently being amortized as the project is in the planning stages and no physical asset has been put into use at the financial statement date. The asset is expected to be placed in use during the year ending December 31, 2023, at which time amortization will begin to be recorded on the asset.

Also included in Engineered Structures - Sewer and Drainage as at December 31, 2021 is $100,000 (2020 - $NIL) of capitalized costs for lift station generators that are not presently being amortized as the generators have not been put into use as at the financial statement date. The assets are expected to be placed into use during the year ending December 31, 2022, at which time amortization will begin to be recorded on the assets.

Notes to the Financial Statements

December 31, 2021

8. Taxation:

	Budget 2021	Actual 2021	Actual 2020
General Municipal Purposes	$ 358,811	$ 362,837	$ 356,545
Collections for Other Governments			
Province of British Columbia - School Tax	83,000	91,417	79,045
Comox Strathcona Waste Management	9,500	8,106	9,839
Comox Strathcona Regional Hospital District	27,000	20,560	28,091
Strathcona Regional District	14,500	16,276	13,634
Vancouver Island Regional Library	12,813	13,968	13,038
Municipal Finance Authority	7	11	11
British Columbia Assessment Authority	1,800	2,259	2,225
Province of BC - Police Tax	15,000	17,149	17,019
	522,431	532,583	519,447
Transfers			
Province of British Columbia - School Tax	83,000	91,417	79,045
Comox Strathcona Waste Management	9,500	8,106	9,839
Comox Strathcona Regional Hospital District	27,000	20,560	28,091
Strathcona Regional District	14,500	16,276	13,634
Vancouver Island Regional Library	12,813	13,968	13,038
Municipal Finance Authority	7	11	11
British Columbia Assessment Authority	1,800	2,259	2,225
Province of BC - Police Tax	15,000	17,149	17,019
	163,620	169,746	162,902
Available for General Municipal Purposes	$ 358,811	$ 362,837	$ 356,545

9. Contingencies:

(a) The Village is responsible as a member of the Strathcona Regional District and a member of the Comox Strathcona Waste Management Function for its share of any operating deficits or long-term debt related to functions in which it participates. Management of the Village has assessed the risks of any contingent liabilities as unlikely at this time therefore no provision has been recorded in the financial statements.

(b) The Village is partially self-insured through the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible that the Village along with the other participants, would be required to contribute towards the deficit.

10. Pension Plan:

The Village and its employees contribute to the Municipal Pension Plan (a jointly trusteed 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, 2021, the plan had about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and 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 actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a $2,866 million funding surplus for basic pension benefits on a going concern basis.

The Village paid $19,816 (2020 - $15,812) of employer contributions while employees contributed $17,727 (2020 - $13,764) to the plan in fiscal 2021.

The next valuation will be as at December 31, 2021, with results available in 2022.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension 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.

11. Accumulated Surplus:

The Village segregates its accumulated surplus in the following categories:

	2021	2020
Unappropriated Surplus		
General	$ 336,564	$ 273,736
Sewer	219,480	306,309
Water	167,840	269,016
	723,884	849,061
Reserves **(Schedule 4)**	511,598	635,351
Equity in Tangible Capital Assets		
General	3,355,902	3,302,676
Sewer	1,959,963	1,879,374
Water	5,442,875	5,171,682
	10,758,740	10,353,732
Accumulated Surplus	$ 11,994,222	$ 11,838,144

12. Fiscal Plan:

The Fiscal Plan amounts represent the Financial Plan Bylaw adopted by Council on April 6, 2021.

The budget anticipated use of surpluses accumulated in previous years to balance against current expenditures in excess of current year revenues. In addition, the budget anticipated capital expenditures rather than amortization expense. The following schedule reconciles the approved bylaw to the amounts presented in the financial statements.

	2021
Financial Plan (Budget) Bylaw	$ -
Add:	
Debt Principal Repayments	17,400
Capital Expenditures	876,594
Budgeted Transfers to Reserves	140,368
Less:	
Amortization Adjustment	(195,803)
Budgeted Transfers from Reserves	(749,152)
Annual Surplus Presented in Financial Statements	$ 89,407

13. Segmented Information:

The Village provides various services within various departments. The segmented information as disclosed in Schedules 2 and 3 reflects those functions offered by the Village as summarized below:

General government – activities related to the administration of the Village as a whole including central administration, finance, human resources, information systems and legislative and election operations.

Recreation and parks – activities related to all recreational and parks services including the maintenance of parks and facilities for recreational activities.

Protective – activities related to providing for the security of the property and citizens of the Village including policing, fire protection, health and emergency planning.

Transportation – activities related to transportation including maintenance of roads, sidewalks, street lighting and drainage.

Solid waste – activities related to solid waste management.

Public works – activities related to overall maintenance of the Village including green initiatives, building maintenance and insurance, animal control and recycling.

Sewer – activities related to gathering, treating, transporting, storing and discharging sewage or reclaimed water.

Water – activities related to supplying, storing, treating and transporting water.

For each reported segment, revenues and expenses represent amounts that are directly attributable to the segment, in addition to amounts that are allocated to each segment on a reasonable basis.

14. COVID-19:

The global outbreak of the coronavirus pandemic (COVID-19) continues to cause economic uncertainties that are likely to have a material impact on the annual surplus and financial results of the Village. The extent, if any, of the continued impact of COVID-19 on the Village and its operations for the year ending December 31, 2022 cannot be determined at this time.

THE CORPORATION OF THE VILLAGE OF SAYWARD

Schedule 1 - Government Grants and Transfers to the Village and Ratepayers

Year Ended December 31, 2021

	2021		
	Budget (Note 12)	Actual	2020
Federal Government			
Grants in Lieu of Taxes	$ 5,914	$ 5,887	$ 5,918
Gas Tax Community Works Fund	71,562	139,790	69,758
	77,476	145,677	75,676
Province of BC and Federal/Provincial Programs			
General Fund			
Small Communities Grant	407,837	377,000	391,413
Other	575,516	259,405	323,753
	983,353	636,405	715,166
General Capital			
Infrastructure (Provincial)	-	195,361	4,858
Other	43,683	37,285	33,589
	43,683	232,646	38,447
	$ 1,104,512	$ 1,014,728	$ 829,289

THE CORPORATION OF THE VILLAGE OF SAYWARD

Schedule 2 - Combined Statement of Operations by Segment

Year Ended December 31, 2021

	General Government	Recreation and Parks	Protective	Transportation	Solid Waste	Public Works	Sewer	Water	2021 Actual	2021 Budget (Note 12)
Revenues										
Taxation	$ 354,730	$ -	$ -	$ -	$ -	$ -	$ 6,032	$ 2,075	$ 362,837	$ 358,811
User Fees	-	-	-	-	40,371	-	72,512	135,552	248,435	238,643
Government Grants and Transfers	614,604	-	201,277	-	-	-	3,486	195,361	1,014,728	1,104,512
Sales of Services	45,890	17,876	250	-	-	-	900	2,100	67,016	85,146
Contribution from Others	-	-	485	-	-	-	-	-	485	-
Investment and Other Income	25,695	3,168	-	-	-	487	2,454	844	32,648	13,250
	1,040,919	21,044	202,012	-	40,371	487	85,384	335,932	1,726,149	1,800,362
Expenses										
Amortization	2,976	34,921	16,879	2,446	-	19,051	37,052	90,171	203,496	195,803
Debt Charges	-	-	-	-	-	-	1,101	379	1,480	2,930
Loss on Disposal of Assets	-	-	-	-	-	-	-	82,168	82,168	-
Minor Capital	-	6,406	-	-	-	-	-	-	6,406	6,000
Operating	225,862	108,247	217,811	31,728	42,066	31,262	18,102	47,659	722,737	930,083
Wages and Benefits	262,776	103,407	13,236	9,998	-	50,085	49,677	64,605	553,784	576,139
	491,614	252,981	247,926	44,172	42,066	100,398	105,932	284,982	1,570,071	1,710,955
Excess (Deficiency) of Revenues over Expenses	$ 549,305	$ (231,937)	$ (45,914)	$ (44,172)	$ (1,695)	$ (99,911)	$ (20,548)	$ 50,950	$ 156,078	$ 89,407

THE CORPORATION OF THE VILLAGE OF SAYWARD

Schedule 3 - Combined Statement of Operations by Segment

Year Ended December 31, 2020

	General Government	Recreation and Parks	Protective	Transportation	Solid Waste	Public Works	Sewer	Water	2020 Actual	2020 Budget
Revenues										
Taxation	$ 347,638	$ -	$ -	$ -	$ -	$ -	$ 6,627	$ 2,280	$ 356,545	$ 353,271
User Fees	-	-	-	-	36,613	-	68,136	120,757	225,506	222,113
Government Grants and Transfers	752,588	-	68,439	-	-	-	3,404	4,858	829,289	1,084,906
Sales of Services	46,878	15,640	700	-	-	-	600	1,400	65,218	89,188
Contribution from Others	-	55	265	-	-	-	-	-	320	-
Investment and Other Income	13,067	3,222	-	-	-	222	2,616	900	20,027	18,652
	1,160,171	18,917	69,404	-	36,613	222	81,383	130,195	1,496,905	1,768,130
Expenses										
Amortization	529	34,921	16,879	2,446	-	15,054	36,799	89,170	195,798	112,532
Debt Charges	-	-	-	-	-	-	1,945	670	2,615	2,930
Minor Capital	-	1,740	5,423	-	-	-	-	-	7,163	19,500
Operating	121,363	98,464	81,428	24,781	39,986	27,712	23,449	51,716	468,899	708,274
Wages and benefits	190,726	102,215	13,623	6,994	-	24,595	38,901	52,166	429,220	537,409
	312,618	237,340	117,353	34,221	39,986	67,361	101,094	193,722	1,103,695	1,380,645
Excess (Deficiency) of Revenues over Expenses	$ 847,553	$ (218,423)	$ (47,949)	$ (34,221)	$ (3,373)	$ (67,139)	$ (19,711)	$ (63,527)	$ 393,210	$ 387,485

THE CORPORATION OF THE VILLAGE OF SAYWARD

Schedule 4 - Reserve Fund Transactions

Year Ended December 31, 2021

	Roads	Fire Protection	Rec. Centre Equipment	Rec Comm. Fundraising	Capital	Sewer	Land Sale	Federal Works Fund	Climate Action	Election	COVID-19	2021 Total (Note 11 & 14)	2020 Total (Note 11 & 14)
Revenue													
Government Grants	$ -	$ 33,799	$ -	$ -	$ -	$ -	$ -	$ 139,790	$ -	$ -	$ -	$ 173,589	$ 298,185
Other Income	108	23,017	-	-	6	33	-	4,163	148	39	1,868	29,382	20,387
	108	56,816	-	-	6	33	-	143,953	148	39	1,868	202,971	318,572
Expenses													
Other	-	56,816	-	-	-	-	-	-	-	-	73,692	130,508	56,232
Net Surplus	108	-	-	-	6	33	-	143,953	148	39	(71,824)	72,463	262,340
Transfers													
From (to) Operating Fund	-	-	-	-	-	-	-	(183)	-	2,525	-	2,342	62,744
From (to) Other Funds	-	-	(1,593)	(308)	1,901	-	-	-	-	-	-	-	62,744
Acquisition of Capital Assets	-	-	-	-	-	-	(42,382)	(156,176)	-	-	-	(198,558)	(995)
Change in Reserve Fund Balances	108	-	(1,593)	(308)	1,907	33	(42,382)	(12,406)	148	2,564	(71,824)	(123,753)	324,089
Opening Fund Surplus Balance	17,370	-	1,593	308	-	5,320	42,382	277,248	23,740	5,050	262,340	635,351	311,262
Ending Fund Surplus Balance	$ 17,478	$ -	$ -	$ -	$ 1,907	$ 5,353	$ -	$ 264,842	$ 23,888	$ 7,614	$ 190,516	$ 511,598	$ 635,351

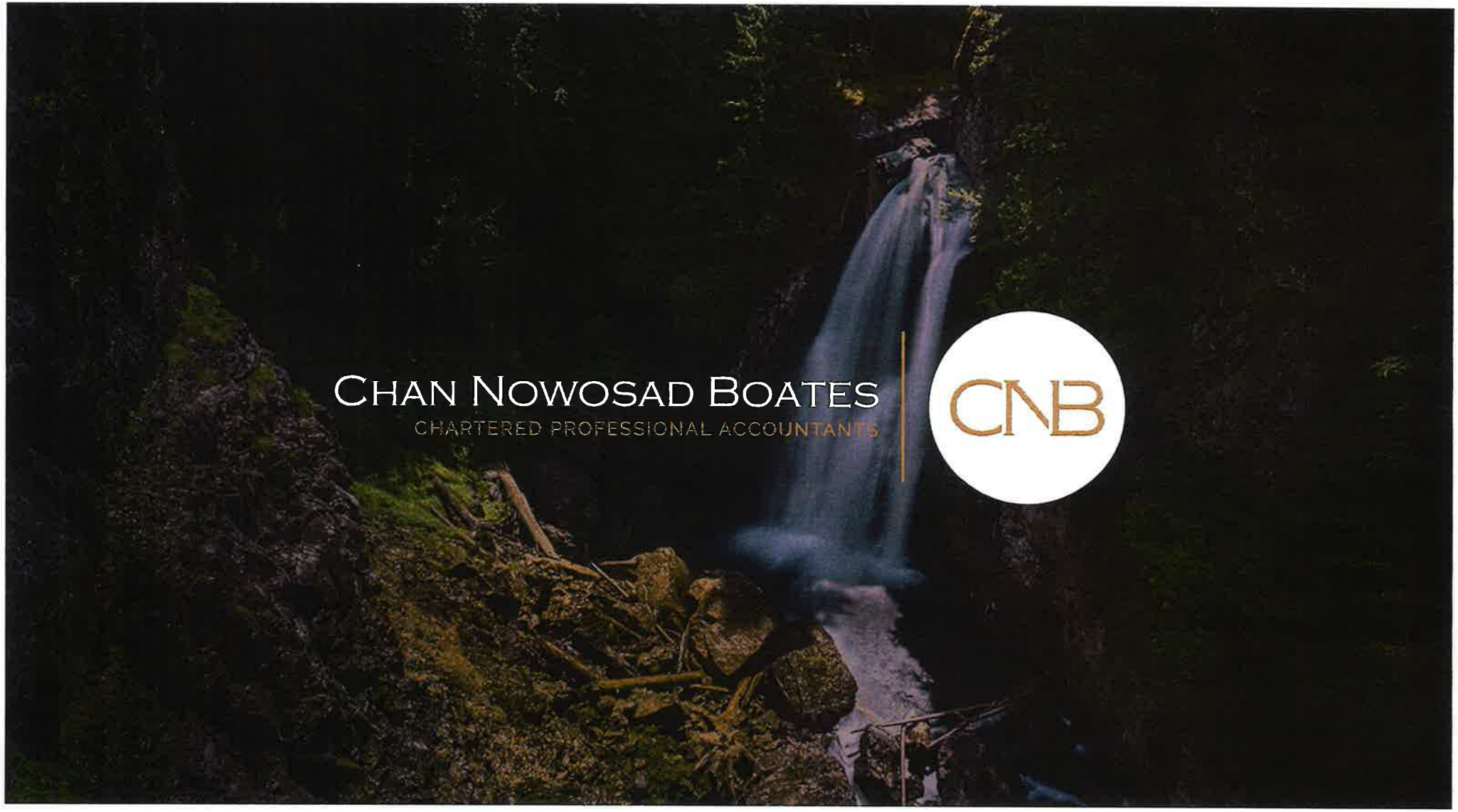
THE CORPORATION OF THE VILLAGE OF SAYWARD

Schedule 5 - COVID-19 Safe Restart Grant Unaudited

Year Ended December 31, 2021

The Village of Sayward received a grant of $268,000 under the COVID-19 Safe Restart Grant for Local Governments in the year ending December 31, 2020. The details surrounding these funds are shown in the schedule below:

	2021
COVID-19 Safe Restart Funds Carried Forward	$ 262,340
Eligible Costs	
Laptop for remote Council meetings	5,733
Public address sound system for Mayor and Council and public use	15,915
Upgrades to access, windowed doors, disabled opener for Kelsey Centre	13,592
Hazmat suits and dock for sewage lagoon	10,276
Keyless entry system for Village office and Kelsey Centre doors	5,846
Duct cleaning in Kelsey Centre and Village office	2,600
Miscellaneous supplies (masks, signage, cleaning supplies, iPad, filter)	3,341
Lost revenues from recreational programming	16,389
	73,692
Balance, December 31, 2021	$ 188,648


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CNB

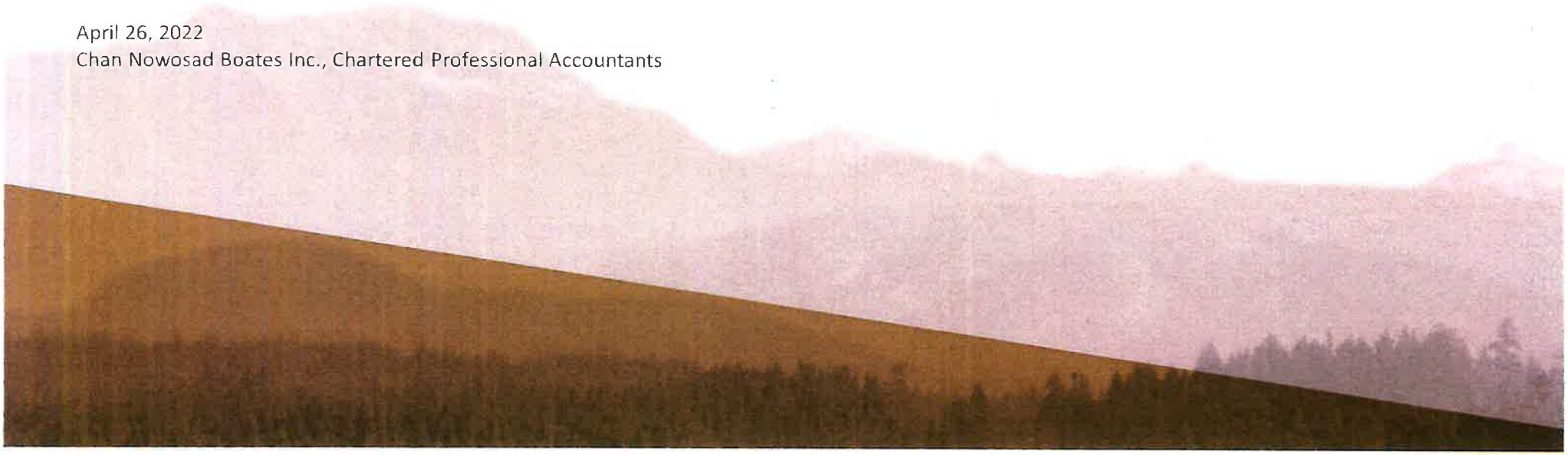
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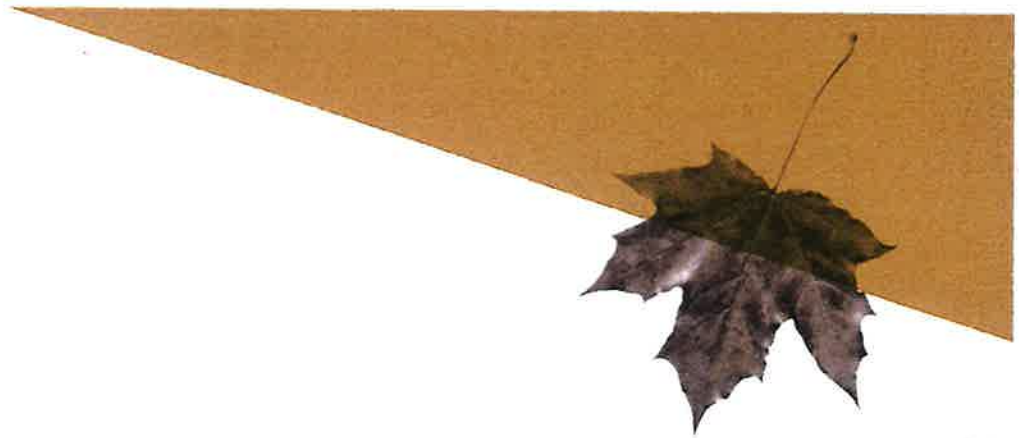
Village of Sayward

Audit Findings Report

For the year ending December 31, 2021

April 26, 2022
Chan Nowosad Boates Inc., Chartered Professional Accountants





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STATUS

As of the date of this report, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include:

- Obtaining evidence of the Mayor and Council's approval of the financial statements;
- Obtaining a signed management representation letter, dated the date of the Mayor and Council's approval of the financial statements.
- Obtaining the Mayor and Council's approval of the unadjusted journal entries, dated prior to the approval of the financial statements.

Please refer to the copies provided of our draft audit report and financial statements. We will update you on any significant matters arising from the completion of the audit, including completion of the above procedures.

Our audit report will be dated upon completion of any remaining procedures.

SIGNIFICANT AUDIT, ACCOUNTING AND REPORTING MATTERS



TANGIBLE CAPITAL ASSETS

- In the year ending December 31, 2021, the Village acquired various tangible capital assets and undertook various capital projects:
  - **Newcastle Dam Decommissioning:** continued from previous year, $389,076 spent in the current year. Not complete at December 31, 2021.
  - **Water Treatment Plant Fencing:** $44,835 spent in the current year.
  - **Land**: purchased for $48,000 as part of the drainage plan.
  - **Liftstation Generator**: purchased for $100,000.
- The Village removed the old Newcastle Dam as part of the decommissioning project.

CNB COMMENTS

- We have discussed the status of projects with management, reviewed progress reports, and visited the Water Treatment Plant and Newcastle Dam to verify the status of projects.
- We tested a sample of capital additions to supporting documentation, such as invoices, to verify the amounts were recorded appropriately.
- We reviewed operating expense accounts to identify possible capital assets that may have been classified inappropriately.
- We discussed with management and assessed whether there were any indications of impairment of assets, specifically the old Newcastle Dam.

MISSTATEMENTS AND SIGNIFICANT CONTROL DEFICIENCIES

- We proposed adjustments totaling $35,868 to record capital assets identified in expense accounts.
- We proposed an adjustment to write off the decommissioned Newcastle Dam resulting in a reduction of capital assets of $82,168 and a related loss on disposal of capital asset.
- No significant control deficiencies were identified as a result of the above.

SIGNIFICANT AUDIT, ACCOUNTING AND REPORTING MATTERS (CONTINUED)

INTERNET DEFERRED REVENUE

- The Village has a lease agreement between the Village of Sayward, Comox Strathcona Regional District and Sayward Valley Communications which was no longer in effect as Sayward Valley Communications had sold its' customers to a third party.
- Amounts collected to date were restricted for use of equipment upgrades and repairs according to the original agreement, and if unspent at conclusion of the contract, were to be repaid to the original funders of the project.
- In the current year, the Village collected amounts owed to it for equipment rental totaling $12,566. Deferred internet revenue totals $62,595 at December 31, 2021.
- The contracts expired on October 15, 2021 and were not renewed. The Village is currently working with the Regional District to determine the next steps, with no decisions being made at the date of the financial statements.

CNB COMMENTS

- We reviewed the agreements for the ownership of the equipment and the lease of the equipment. We also discussed details of the agreements and events in the current year with management.
- As at December 31, 2021, the Village has not identified what will occur with the internet assets and equipment owned by the Village, or whether a new lease agreement will be signed with the third party who purchased the customers in the Village. The lease agreement states that Sayward Valley Communications would be responsible for collecting the equipment in the event of contract termination, however the assets are still in use by the third party internet provider.
- Deferred revenue accumulated from equipment rental fees may be repayable in part to the original funders.

MISSTATEMENTS AND SIGNIFICANT CONTROL DEFICIENCIES

- We proposed an uncorrected journal entry to recognize the portion of deferred revenue that would be repayable to original funders, and the portion that would be recognized as Village revenue on expiry of the agreements in the current year.
- No significant control deficiencies were identified as a result of the above.



SIGNIFICANT QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES

The following are the significant qualitative aspects of the accounting practices of the Village that we plan to discuss with you:

- We believe that the Village's significant accounting policies are appropriate given its nature and its operations.
- The Village has not changed any of its significant accounting policies during the period to which the presented financial statements relate.
- The Village has disclosed its significant estimates in Note 1 of the financial statements.
- We found no basis on which to disagree with management's estimates.
- With respect to significant disclosures, we have no significant matters to communicate in this area.



MISSTATEMENTS

OTHER SIGNIFICANT MATTERS

Misstatements identified during the audit have been categorized as follows:

- Uncorrected misstatements, including disclosures
- Corrected misstatements, including disclosures

Note that for audit purposes, we did not report or investigate further any misstatements identified that were under $2,300.

Further, note that all uncorrected misstatements are individually or in aggregate by financial statement line item, less than our audit materiality of $46,000.

We have identified an uncorrected misstatement, which is attached to the management representation letter to be signed by management.



Control Deficiencies

Background and Professional Standards

As your auditors, we are required to obtain an understanding of internal control over financial reporting (ICFR) relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on internal control. Accordingly, we do not express an opinion on the effectiveness of internal controls.

Our understanding of ICFR was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies and therefore, there can be no assurance that all significant deficiencies have been identified.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors.

Identification

We identified other than significant internal control deficiencies that are included within our Management Letter.



APPENDICES

1) Draft Independent Auditor's Report
2) Management Letter
3) Management Representation Letter
4) Uncorrected Audit Differences

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of The Corporation of the Village of Sayward

Opinion

We have audited the accompanying financial statements of The Corporation of the Village of Sayward (the "Village"), which comprise the statement of financial position as at December 31, 2021, and the statements of operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "financial statements").

In our opinion, the Village's financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2021, and of its financial performance and its cash flows for the year then ended. The financial statements have been prepared by management in accordance with Canadian public sector accounting standards.

Basis of Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Village in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

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

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

In preparing the financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management intends for the Village to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for over-seeing the Village's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of the users taken on the basis of these financial statements.

DRAFT

Auditors' Responsibilities for the Audit of the Financial Statements (continued)

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Village to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

DRAFT

Chartered Professional Accountants
Campbell River, BC

April 26, 2022

CHAN NOWOSAD BOATES
CHARTERED PROFESSIONAL ACCOUNTANTS



April 26, 2022

Lisa Clark, CPA, CGA
Chief Financial Officer
Village of Sayward
652-A H'Kusam Way
Sayward, BC
V0P 1R0

Dear Ms. Clark:

We have expressed an opinion on the financial statements (hereinafter referred to as "annual financial statements") of the Corporation of the Village of Sayward (the "Village") for the year ended December 31, 2021 and have issued our audit report thereon dated April 26, 2022. This letter does not affect our audit report.

As indicated in our engagement letter dated February 5, 2020:

- In planning and performing our audit in accordance with professional standards we have obtained an understanding of the Village's internal control over financial reporting to identify types of potential misstatements, consider factors that affect the risks of material misstatement, and design the nature, timing and extent of further audit procedures. This understanding will not be sufficient to enable us to render an opinion on the effectiveness of internal control over financial reporting. We have not considered internal control over financial reporting since the date of our audit report.
- Management is responsible for the Village's internal control, including the design, implementation and operation of internal control over financial reporting to prevent and detect fraud and error, including internal controls over the financial reporting process and the accuracy of period-end adjusting journal entries. Management is also responsible for disclosing to us any known control deficiencies in the design and implementation or operation of internal control over financial reporting.
- Auditors conducting an audit in accordance with professional standards obtain reasonable assurance that the annual financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. It is important to recognize that auditors cannot obtain absolute assurance that material misstatements in the annual financial statements will be detected, because of factors such as: the use of judgment; the use of testing of the data underlying the annual financial statements; the inherent limitations of internal control over financial reporting; and the fact that much of the audit evidence available to the auditor is persuasive rather than conclusive in nature. Furthermore, because of the nature of fraud, including attempts at concealment through collusion and forgery, an audit designed and executed in accordance with professional standards may not detect a material fraud. While effective internal control over financial reporting reduces the likelihood that misstatements will occur and remain undetected, it does not eliminate that possibility. For these reasons, we cannot guarantee that fraud, error or illegal acts, if present, will be detected when conducting an audit in accordance with professional standards.

Campbell River Office: 980 Alder Street, Campbell River, BC V9W 2P9 | Tel: 250.286.0744 | Fax: 250.286.1067 | Toll Free: 1.888.262.4829
Courtenay Office: #201 – 1532 Cliffe Avenue, Courtenay, BC V9N 2K4 | Tel: 778.225.1010 | Fax: 778.225.1011
Email: cnb@cnbcpa.ca | www.cnbcpa.ca

Since the purpose of the audit is to express an opinion on the financial statements, we did not plan and perform the audit with a view to identify all control deficiencies that might exist. We have not performed audit procedures to obtain reasonable assurance and are not providing any assurance on the effectiveness of internal control over financial reporting.

This letter is a by-product of the audit. This letter is intended solely for the purposes of management and those charged with governance and is not suitable for any other purposes. Chan Nowosad Boates Inc. shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this letter has not been prepared for, and is not intended for, any other purposes.

DEFINITIONS

A control deficiency is a deficiency in the design or effective operation of internal control. A deficiency in design exists when

(a) a control necessary to meet the control objective is missing or

(b) an existing control is not properly designed so that, even if the control operates as designed, the control objective is not always met.

A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or qualifications to perform the control effectively.

CANADIAN AUDITING STANDARDS

A material weakness is a deficiency or combination of deficiencies in internal control over financial reporting such that a material misstatement of the Village's annual financial statements is not likely to be prevented or detected.

PROFESSIONAL STANDARDS

Professional standards require us to:

- communicate material weaknesses identified during the audit to management and those charged with governance
- communicate control deficiencies identified during the audit that are important enough to merit attention by those responsible for oversight of the Village's financial reporting to management and those charged with governance.
- communicate all control deficiencies identified during the audit to management and inform those charged with governance that such communication occurred.

MATERIAL WEAKNESSES

During the audit, we did not identify any control deficiencies that we would consider to be a material weakness as defined above.

CONTROL DEFICIENCIES THAT ARE IMPORTANT ENOUGH TO MERIT ATTENTION BY THOSE RESPONSIBLE FOR OVERSIGHT OF THE VILLAGE'S FINANCIAL REPORTING

In Appendix A, we present a matter involving the design or operating effectiveness of an internal control that we concluded to be a control deficiency that would be important enough to merit attention by those responsible for oversight of the Village's financial reporting.

The control deficiencies identified in this letter have been discuss with the appropriate members of management and is considered significant as opposed to a control deficiency that would exist but be considered other than significant.

Yours truly,

CHAN NOWOSAD BOATES INC.

Derek M. Lamb, CPA, CA
Partner
250-286-0744
derek@cnbcpa.ca

APPENDIX A – OTHER THAN SIGNIFICANT DEFICIENCIES IN INTERNAL CONTROL

1. Internet Equipment Lease Agreement

Observation:

During our review of the deferred internet revenue from Sayward Valley Communications, we noted that the agreement expired in the current year and no new agreement has been obtained.

We also noted that the amounts in deferred revenue are more likely than not repayable to original funders as stated in the original agreement, but no action has been taken to return these funds or resolve any question surrounding the return of these funds.

Of importance to note – we did not identify anything untoward or inappropriate as a result of this noted control deficiency.

Effect:

There is a risk that without an updated lease agreement for the internet equipment, the Village may not be able to collect lease revenues as expected.

There is also a risk that the Village owes amounts from the fund to original funders, and accounts payable is currently understated.

Recommendation:

We recommend that the Village obtain a new lease agreement for the internet equipment, or alternatively reach a formalized agreement or understanding on what, if any, their continued involvement is.

We also recommend that the Village update an agreement with the original funders to determine what will occur with the amounts collected to date, or hold discussions with them.

The Corporation of the Village of Sayward
PO Box 29
652A H'Kusam Way
Sayward, BC
V0P 1R0

April 26, 2022

To Chan Nowosad Boates Inc.
980 Alder Street
Campbell River, BC
V9W 2P9

Dear Sir/Madam:

This representation letter is provided in connection with your audit of the financial statements of The Corporation of the Village of Sayward for the year ended December 31, 2021, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian Public Sector Accounting Standards (PSAS).

In making the representations outlined below, we took the time necessary to appropriately inform ourselves on the subject matter through inquiries of entity personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

We confirm that (to the best of our knowledge and belief):

1. Financial Statements

We have fulfilled our responsibilities as set out in the terms of the audit engagement dated February 5, 2020 for:

a. Preparing and fairly presenting the financial statements in accordance with Canadian Public Sector Accounting Standards;

b. Providing you with:

i. Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as:

A. Accounting records, supporting data and other relevant documentation,

B. Minutes of meetings or summaries of actions taken for which minutes have not yet been prepared, and

C. Information on any other matters, of which we are aware, that is relevant to the preparation of the financial statements;

ii. Additional information that you have requested from us for the purpose of the audit; and

iii. Unrestricted access to persons within the entity from whom you determine it necessary to obtain audit evidence.

c. Ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements; and

d. Designing and implementing such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We have also communicated to you any deficiencies in the design and implementation or the maintenance of internal control over financial reporting of which management is aware.

2. Fraud and Non-Compliance

We have disclosed to you:

a. All of our knowledge in relation to actual, alleged or suspected fraud affecting the entity's financial statements involving:

i. Management;

ii Employees who have significant roles in internal control; or

iii. Others where the fraud could have a material effect on the financial statements;

b. All of our knowledge in relation to allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators or others;

c. All known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements that should be considered when preparing the financial statements;

d. All known, actual, or possible litigation and claims that should be considered when preparing the financial statements; and

e. The results of our risk assessments regarding possible fraud or error in the financial statements.

3. Related Parties

We have disclosed to you the identity of all of the entity's related-party relationships and transactions of which we are aware. All related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian Public Sector Accounting Standards.

4. Estimates

We acknowledge our responsibility for determining the accounting estimates required for the preparation of the financial statements in accordance with Canadian Public Sector Accounting Standards. Those estimates reflect our judgment based on our knowledge and experience of past and current events, and on our assumptions about conditions we expect to exist and courses of action we expect to take. We confirm that the significant assumptions and measurement methods used by us in making accounting estimates, including those measured at fair value, are reasonable.

5. Subsequent Events

All events subsequent to the date of the financial statements and for which Canadian Public Sector Accounting Standards requires adjustment or disclosure have been adjusted or disclosed.

6. Commitments and Contingencies

There are no commitments, contingent liabilities/assets or guarantees (written or oral) that should be disclosed in the financial statements. This includes liabilities arising from contract terms, illegal acts or possible illegal acts, and environmental matters that would have an impact on the financial statements.

7. Adjustments

We have reviewed, approved and recorded all of your proposed adjustments to our accounting records with the exception of those listed in #8 below. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records.

8. Misstatements

The effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements, including the reasons why they were not corrected, is attached to this letter.

9. Other Representations

Accounting Policies

All significant accounting policies are disclosed in the financial statements and are consistent with those used in the previous period.

Future Plans

We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.

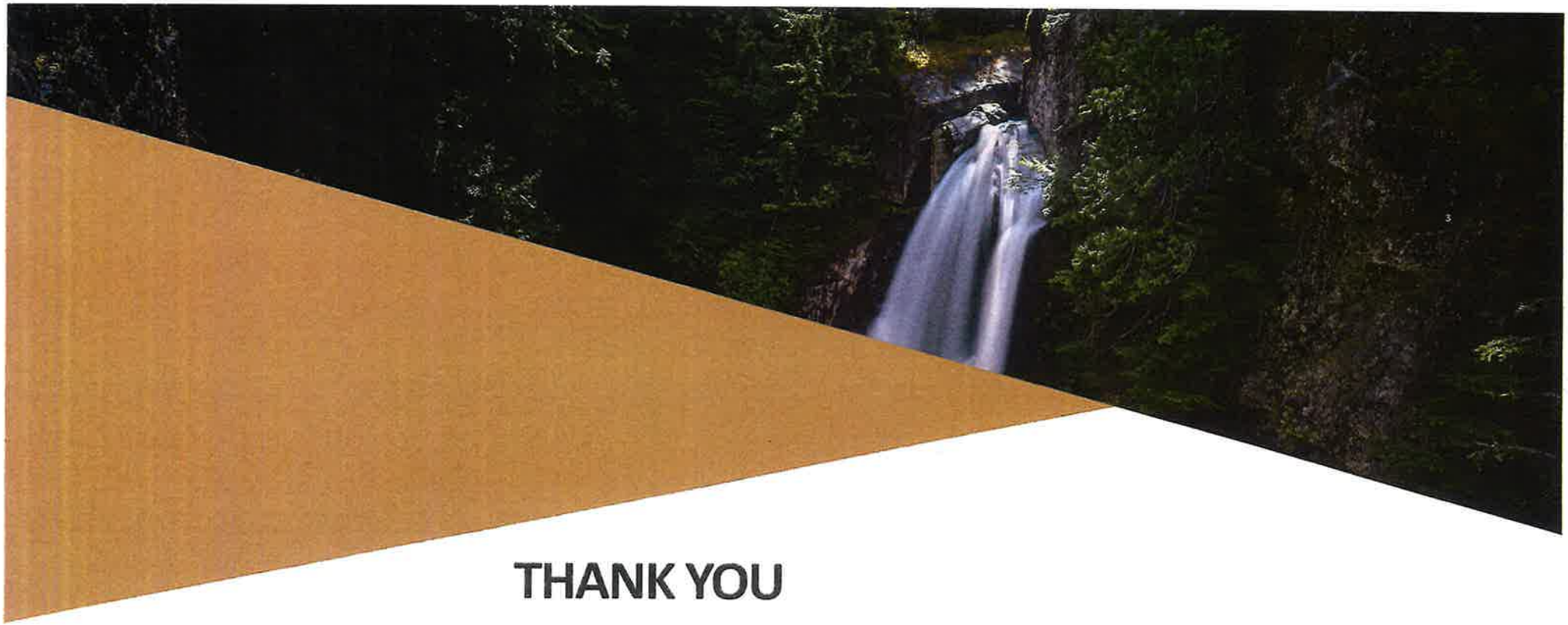
Yours truly,

_____

Lisa Clark, CPA, CGA
CFO

The Corporation of the Village of Sayward
Year End: December 31, 2021
Trial balance
Date: 1/1/2021 To 12/31/2021

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
UAJE 1	12/31/2021	Revenue - Other	01-01-00-0192	GG.300		5,627.28		
UAJE 1	12/31/2021	Accounts Payable	01-04-00-0830	GG.300		56,967.57		
UAJE 1	12/31/2021	Deferred Revenue - Internet Maintenance	01-04-00-0840A	GG.300	62,594.85			
		To record the disbursement of deferred internet funds to original funders						
					62,594.85	**62,594.85**		
		Net Income (Loss)	**161,705.74**					



THANK YOU

Derek Lamb, CPA, CA

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Campbell River, BC
V9W 2P9

#201-1532 Cliffe Avenue
Courtenay, BC
V9N 2K4

www.cnbcpa.ca

CHAN NOWOSAD BOATES
CHARTERED PROFESSIONAL ACCOUNTANTS

STAFF REPORT

For: Mayor and Council
Prepared by: Lisa Clark, CFO
Subject: **2022 Tax Rates Bylaw**
Meeting date: April 26, 2022

BACKGROUND

The Financial Plan bylaw and Tax Rate bylaw must be approved by Council before May 15 of each year as set out in the *Community Charter*. The 2022 – 2026 Financial Plan was approved by Council at the April 5th council meeting and the first 3 readings of the Financial Plan Bylaw took place on April 19th. The purpose of this report is to provide to Council the 2022 Tax Rates Bylaw for first, second and third reading.

DISCUSSION

The tax rate bylaw attached to this report establishes tax rates for the Village of Sayward and for other government agencies for which the Village levies and collects taxes. The variable tax rate system in BC levies property tax to owners based on the assessed value of their properties. The annual tax rate is based on the revenue the Village budgets to collect ($377,266 for 2022) and the assessed values of all the properties in the Village. The assessment data is sourced from the Revised Roll from BC Assessment.

As outlined in previous reports, municipal taxes and utility fees will increase in 2022 for an average single-family property as follows:

		Dollar increase (average)			
	2021 per household	**3%**	**5%**	**7%**	**Total**
Municipal taxes (average)	1,318			92	92
Water user fees	388		19		19
Sewer user fees	284			20	20
Solid Waste user fees	239	7			7
		Increase on average home			**139**

The Village of Sayward must establish rates by bylaw for the Vancouver Island Regional Library services (VIRL), the Strathcona Regional District (SRD), the Comox Strathcona Regional Hospital District (CSRHD), and Comox Strathcona Waste Management services (CSWM). Tax rates for VIRL are based on invoiced amounts to the Village by the Library board as per their adopted financial plan. Similarly tax rates for the SRD, CSRHD, and CSWM are based on amounts requisitioned to the Village by these entities as per their adopted financial plan.

With these additional taxes, the total estimated tax charges on an average home are outlined below:

	Average Assessment	Total 2022 charges compared to 2021 2022	2021	Estimated increase
Single-family	312,838	3,217	2,953	264

Staff caution that property assessments do not change equally across all properties and market pressures and property improvements will result in different assessment changes for different property owners. This means that some property owners will see a larger increase if their assessment value for 2022 increased more than the average increase (approximately 28%). Property owners have the option to appeal their property assessment values to BC Assessment by January 31st each year.

Property Tax Deferral

Certain residential property owners may be eligible for property tax deferment. Property tax deferment is an existing low interest loan program that helps qualified B.C. homeowners pay their annual property taxes on their principal residence. Homeowners that are 55 or older, a surviving spouse, a person with disabilities, or a family with children may qualify for deferment. Information on property tax deferment can be found on the Village's website here:

https://www.sayward.ca/municipal-services/property-taxes-assessment

Tax Comparables

The following chart has been provided for information purposes outlining the taxes and charges on a representative house for north island municipalities for 2021:

Taxes and Charges on a Representative House - 2021

Municipalities	House Value	School	General Municipal	Regional District	Hospital	BCA, MFA and Other	Total Res Variable Rate Taxes	Total Res User Fees	Total Residential Property Taxes and Charges
Campbell River	483,444	844	2,000	457	185	20	**3,506**	1,026	**4,532**
Comox	593,809	945	1,517	432	227	25	**3,146**	1,066	**4,212**
Courtenay	510,671	813	1,611	380	195	21	**3,020**	1,040	**4,060**
Cumberland	510,441	813	1,651	358	196	145	**3,163**	779	**3,942**
Gold River	195,582	784	1,017	68	75	79	**2,023**	854	**2,877**
Port Alice	135,044	416	1,124	0	0	60	**1,600**	471	**2,071**
Port Hardy	212,169	653	1,189	193	68	92	**2,195**	1,133	**3,328**
Port McNeill	225,954	696	1,161	313	75	93	**2,338**	620	**2,958**
Sayward	243,935	426	1,338	96	93	88	**2,041**	912	**2,953**
Tahsis	125,396	503	1,295	48	48	39	**1,933**	831	**2,764**
Zeballos	82,944	333	1,143	34	32	35	**1,577**	523	**2,100**

The adoption of the property tax rate bylaw is the last step in the financial planning process. Property tax notices are expected to be mailed after the May long weekend. Homeowner grants and property tax deferrals are now administered by the Province of BC directly. Property owners wanting to use these programs, need to use them directly on the province's website. Links to the applicable websites can be found on the Village's website here:

https://www.sayward.ca/municipal-services/property-taxes-assessment

STAFF RECOMMENDATIONS

THAT Tax Rates Bylaw No. 484, 2022 be given first, second and third reading.

Respectfully submitted,

_____

Lisa Clark
CFO

Attachments:

- ***Tax Rates Bylaw No. 484, 2022***

VILLAGE OF SAYWARD

BYLAW NO. 484

A BYLAW TO FIX RATES UPON REAL PROPERTY IN THE VILLAGE OF SAYWARD AND TO PROVIDE FOR THE PAYMENT OF TAXES IN 2022

WHEREAS pursuant to Section 197 of the *Community Charter*, a Municipal Council must annually, by bylaw, impose property value taxes for the year by establishing tax rates for the municipal revenue proposed to be raised for the year from property value taxes, as provided in the financial plan, and the amounts to be collected for the year by means of rates established by the municipality to meet its taxing obligations in relation to another local government or other public body;

NOW THEREFORE, The Council of the Village of Sayward, in open meeting assembled, enacts as follows:

1. CITATION

This bylaw may be cited as **"Tax Rates Bylaw No. 484, 2022".**

2. The following rates are hereby imposed and levied for the year 2022:

(a) for all lawful general and debt purposes of the Municipality on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column 'A' of Schedule 'A' attached hereto and being a part hereof;

(b) for library requisition purposes of the Municipality on the assessed value of land and improvements taxable for general municipal purposes, rates and appearing in Column 'B' of Schedule 'A' attached hereto and being a part hereof;

(c) for Regional District Services: Emergency Services, General Government Administration and Broadband purposes on the assessed value of land and improvements taxable for hospital district purposes, rates appearing in Column 'C' of Schedule 'A' attached hereto and being a part hereof;

(d) for Regional District Services: Refuse, 911 Answering Services, Planning and Municipal Member Administration purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column 'D' of Schedule 'A' attached hereto and being a part hereof;

(e) for Regional Hospital District purposes on the assessed value of land and improvements taxable for hospital district purposes, rates appearing in Column 'E' of Schedule 'A' attached hereto and being a part hereof;

(f) for Comox Strathcona Waste Management purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column 'F' of Schedule 'A' attached hereto and being a part hereof;

3. The tax rates and percentage additions must be paid to the office of the Collector at the Village Office, 652 H'Kusam Way, Sayward, British Columbia not later than 4:30 o'clock in the afternoon of July 4, 2022.

4. The Collector of the Village of Sayward shall add to the unpaid taxes of the current year, for each parcel of land and its improvements on the property tax roll, 10% of the amount of current year taxes which remain unpaid on July 5, 2022 and the said unpaid taxes together with the amount added as aforesaid shall be taxes of the current year due on such land and its improvements.

5. Tax rates and percentage additions caused as a result of a supplementary roll prepared under the *Assessment Act* shall be executed in accordance to Section 241 of the *Community Charter*.

Read a first time on the ____ day of _____ 2022.

Read a second time on the ____ day of _____ 2022.

Read a third time on the ____ day of _____ 2022.

Adopted on the ____ day of _____ 2022.

Certified a true copy of Bylaw No. 484
this ____ day of _____, _____

_____
Chief Administrative Officer
Village of Sayward

_____
Mayor

_____
Corporate Officer

Schedule 'A'

Tax Rates for 2022

Summary of Current Year Tax Rates: The following rates shall apply on each thousand dollars of the assessed value of land and improvements for the year 2022:

Muncipal Purposes			Regional Purposes			
	A	B	C	D	E	F
Taxation Class	General & Debt	Library	RD Admin: Emergency, Gen Gov't & Broadband	RD 911, Refuse & Member Admin	Regional Hospital	Comox Strathcona Waste Management
Class 1: Residential	4.37414	0.1563	0.1048	0.1022	0.2910	0.0916
Class 2: Utilities	19.08680	0.6819	0.3668	0.4458	1.0185	0.3996
Class 5: Light Industry	33.82747	1.2086	0.3563	0.7901	0.9894	0.7082
Class 6: Business/Other	14.66829	0.5241	0.2568	0.3426	0.7129	0.3071
Class 7: Managed Forest	26.73643	0.9552	0.3144	0.6245	0.8730	0.5597
Class 8: Recreational/Non-Profit	29.05382	1.0380	0.1048	0.6786	0.2910	0.6082

STAFF REPORT

For: Mayor and Council
Prepared by: Jason Johnson, CAO/Lisa Clark, CFO
Subject: **Fees & Charges Amendment Bylaw No. 485, 2022**
Meeting date: April 26, 2022

BACKGROUND

The Village's Fees & Charges Bylaw supports all of the Village's strategic goals by providing financial resources to support the services and programs delivered by the Village. The purpose of this report is to seek Council approval for an amendment to Bylaw No. 451, 2019 Fees & Charges Bylaw.

DISCUSSION

Council approved Fees & Charges Bylaw No. 451, 2019 on May 7, 2019 as part of the financial planning process. At a minimum, this bylaw is amended annually to amend fees associated to user rates, including water, sewer, and solid waste. Other amendments are also considered from time to time and the Bylaw is then amended accordingly (bylaw can be amended at any time).

The original bylaw included "consequential amendments" which has created some administrative issues. This will need to be dealt with at a later date by crafting a brand new Fees & Charges bylaw along with a repeal Bylaw No. 451. Staff will provide more information to Council at a later date.

For 2022, an amendment to the water, sewer, and solid waste rates is a priority in order to ensure these rates are in place before the property tax process begins around the second week of May. Staff are also proposing several updates to other schedules, as well as some minor housekeeping issues. Future amendments are being considered related to the building and development fees. The amendments included in Fees & Charges Amendment Bylaw No. 485, 2022 are as follows:

Schedule A – General Administration

This schedule includes administrative fees such as photocopying, faxing, and tax certificates. Fees have increased slightly to be in line with other municipalities.

SCHEDULE A
GENERAL ADMINISTRATION

DESCRIPTION	FEE
Cheque returned as Not-Sufficient Funds	~~$40.00~~ $50.00
Property tax certificate	~~$25.00~~ $30.00
Photocopies – Colour	~~$1.00~~ $1.50/page
Photocopies – Black and White	$0.50/page
Faxes	~~$1.25~~ $2.00 first page ~~$0.50~~ $0.75 each additional page
Scan and email	~~$0.25~~ $0.50/page

Schedule B – Sayward News

This schedule increases fees to advertise in the Sayward Newsletter as well as adding a reference to the Sayward News Policy (WIP).

SCHEDULE B
SAYWARD NEWS *

DESCRIPTION	FEE
Copy Ready Ads and Articles per Issue	
Full page	~~$45.00~~ $60.00
½ page	~~$30.00~~ $40.00
¼ page	~~$20.00~~ $25.00
1/8 page	~~$10.00~~ $15.00
Business card (3.75" x 2.5")	~~$8.00~~ $10.00
Ads and Articles placed in multiple issues	
2x – ~~15%~~ 10% discount on total	
3x to 5x – ~~25%~~ 20% discount on total	
More than 5x – ~~35%~~ 30% discount	
**Set-up Charges (if applicable) ** **	
Full page	~~$45.00~~ $50.00
½ page and ¼ page	$30.00 $40.00
1/8 page and business card	$20.00 $30.00
Business Directory	
Business listing which includes name, logo, contact information and a brief description of business. Published 12 times a year plus feature business ad once a year (1/4 page)	~~$60.00~~ $80.00/year
Classified Ads	
25 words or less	~~$5.00~~ $10.00
Additional words	~~$0.05~~ $0.10/each
Community/Family announcements, Memorials, Thank You's or non-Profit Groups	
1. Individual – 1/8 page free	N/A
2. Non-profit – ¼ page free	N/A
* Content must conform to Newsletter Policy	
* Rates include PST and GST	
** Set-up charges include any non-copy ready work the Village is asked to create or modify to fit the newsletter. Content/Formatting requests that require third-party expertise subject to additional charges.	

Schedule C – Kelsey Centre

Several amendments to fees are included and specific time information related to swimming lessons has been removed. The schedule has also been cleaned up to remove duplication of fees. A disclaimer has also been included to state that equipment rentals are to remain on site for an event at the Kelsey Centre (off site rentals are not offered).

SCHEDULE C
KELSEY CENTRE

EQUIPMENT RENTAL *	PRICE	SECURITY DEPOSIT
Party tent(s) pending availability and costs from third party providers	~~$125.00 for 2 days~~ ~~Late fee $125.00/day~~ varied	~~$125.00 each~~ varied
Tables- 6 foot rectangular	~~$7.50~~ $10.00 each	~~$25.00~~ N/A
Chairs (folding)	~~$2.00~~ $4.00 each	~~$10.00 each~~ N/A
~~Set of 5 tables and 20 chairs~~	~~$55.00~~	~~$100.00~~
~~Table and chair sets, 1 table and 6 chairs~~	~~$15.00~~	~~$35.00~~
~~BBQ~~	~~$125.00/day~~	~~$250.00~~
Popcorn machine - includes popcorn and bags (4 hour rental)	~~$50.00~~ $75.00/day	~~$75.00~~ $100.00
~~Dish rental~~	~~$30.00/day~~	~~$30.00~~
Coffee urn rental (coffee not included)	~~$20.00~~ $25.00/day	$20.00
~~Mats (for first aid, etc.)~~	~~$2.50~~	~~$5.00~~

*** All Items are to remain on property for an event (the Kelsey Centre does not do off site rentals)**

ROOM RENTAL	PRICE	~~CLEANING~~ SECURITY DEPOSIT
Bar rental ~~if alcohol is being served~~ (renter responsible for own supplies and permit)	~~$100.00 flat rate~~ $150.00 half day	$75.00
~~Bar if no alcohol being served (renter responsible for own supplies and permit)~~	~~$50.00 flat rate~~	~~$75.00~~
Gym -Adult Activities ~~Table and chairs included~~	~~$50.00/hour~~ $175.00 half day $350.00/day	~~$200.00~~ $250.00
Gym-Child/Youth/Senior Activities ~~Table and chairs included~~	~~$40.00/hour~~$150.00 half day $300.00/day	~~$200.00~~ $250.00
Gym- Commercial Use	~~$50.00/hour~~$200.00 half day ~~$350.00~~ $400.00/day	~~$200.00~~ ~~$250.00~~ $350.00
~~Gym,~~ kitchen and bar rate	~~$150.00/hour~~ $200.00 half day ~~$425.00/day~~ $300.00/day	~~$250.00~~ ~~$300.00~~ $350.00
Kitchen-use of all existing equipment (paper plates/cups and napkins excluded)	~~$75.00 flat rate~~ $150.00 half day $250.00/day	~~$75.00~~ $350.00
Multipurpose room *See Recreation Manager for customized options*	~~$25.00/hour~~ $150.00 half day ~~$100.00~~ $250.00/day	$75.00
Labour-Set Up/breakdown or other	$22.00 Hour per person	N/A
Labour-Bartender/Server	$25.00 Hour per person	N/A

MEETING ROOM RENTALS	PRICE
~~Daily~~	~~$100.00~~
~~Hourly~~	~~$30.00~~
~~Weekly (once a week event)~~	~~$25.00/hour~~
~~Monthly (once a week event)~~	~~$25.00/hour~~
~~One-night event~~	~~$100.00~~

FACILITY USE	SINGLE	10-PACK	MONTHLY
After School Program	~~$7.50~~ $8.00	~~$75.00~~ $70.00	N/A
Child/Youth	~~$3.00~~ $4.00	~~$27.00~~ $30.00	~~$36.00~~ $45.00
Adult	~~$5.00~~ $6.00	~~$45.00~~ $50.00	~~$60.00~~ $65.00
Senior	$4.00	~~$36.00~~ $30.00	~~$48.00~~ $45.00
Family (6 immediate)	~~$15.00~~ $20.00	~~$135.00~~ $180.00	~~$180.00~~ $280.00

POOL RENTAL	PRICE
~~Pool rental with one lifeguard~~	~~$150.00 first hour then~~ ~~$75.00 each additional hour~~
Private ~~P~~pool rental with ~~two~~ lifeguards (2 hour rental - must be at a time pool is closed for regular programming) *See Recreation Manager for customized options*	~~$175.00 first hour then~~ ~~$105.00 each additional hour~~ $400.00
~~Pool rental without lifeguard (must provide own certified life guard)~~	~~$150.00 first hours then~~ ~~$60.00 for each additional hour~~
School Board	Price negotiable
~~Special school rate (ex: swim lessons)~~	~~Price negotiable~~

OVERNIGHT CAMP-IN RENTALS	
~~**DESCRIPTION**~~	~~**PRICE**~~
~~Gym, kitchen and one hour in pool with lifeguard~~	~~$400.00~~
~~Gym, kitchen, multi-purpose room and one hour in pool with lifeguard~~	~~$500.00~~

SWIMMING LESSONS	PRICE
Parent and Tot Swim Kids ~~(Sunday 10:00 am)~~ Ages ~~6~~ 4 months to ~~3~~ 24 months ~~years~~ 6 sessions-30 minutes each	$30.00
Sea Otter ~~(Sundays 10:35 am)~~ Ages 3-6 years 8 sessions-30 minutes each	~~$35.00~~ $40.00
Salamander & Sunfish ~~(Sundays 11:00 am)~~ Ages 3-6 years 8 sessions-30 minutes each	~~$35.00~~ $40.00
Crocodile & Whale ~~(Sundays 11:35 am)~~ 8 sessions-30 minutes each	~~$35.00~~ $40.00
Level 1 & 2 ~~(Sundays 12:15 pm)~~ Ages 6 + 8 sessions-30 minutes each	$40.00

~~Private Lessons Level 1-10 (1 pm -1:30 pm)~~	~~$40.00~~
~~Level 1 & 2 (Mondays & Wednesday 4:30 pm)~~ ~~Ages 6 +~~	~~$40.00~~
Level 3 & 4 ~~(Mondays & Wednesday 5:05 pm)~~ Ages 6 + 8 sessions-30 minutes each	$40.00
~~Level 1 & 2 (Saturdays 10:00 am)~~ ~~Ages 6 +~~	~~$40.00~~
~~Level 3 & 4 (Saturdays 10:35 am)~~	~~$40.00~~
Level 5 & 6 ~~(Saturdays 11:15 am)~~ 8 sessions-30 minutes each	$50.00
Level 7 & 8 ~~(Saturdays 12:00 pm)~~ 8 sessions-45 minutes each	$50.00 $45.00
Level 9 & 10 ~~(Saturdays 12:30 pm)~~ 8 sessions-45 minutes each	$50.00 $45.00
Private lessons Level 1-10 ~~(1:30-3:00 pm)~~ Hourly	$40.00
Swim Sports & Swim Strokes Adults & Teens (~~Friday nights 7:30 pm – 8:15 pm)~~ 8 sessions-45 minutes each	$50.00
~~Private Lessons (scheduled with instructor)~~	~~$40.00~~
Classes will only be run if there is enough enrolment	
See brochure for details	

~~GYMNASIUM RENTAL~~		
~~PRIVATE/COMMUNITY FUNCTION~~	~~PRICE~~	~~SECURITY DEPOSIT~~
~~Child/Youth orientated activities - under 18 yrs.~~	~~$40.00/hour~~	~~$200.00~~
~~Adult orientated activities – 19 to 64 yrs.~~	~~$50.00/hour~~	~~$200.00~~
~~Senior orientated events – 65+ yrs.~~	~~$40.00/hour~~	~~$200.00~~

~~GYMNASIUM RENTAL~~		
~~COMMERCIAL USE~~	~~PRICE~~	~~SECURITY DEPOSIT~~
~~All events~~	~~$75.00/hour~~	~~$250.00~~

~~GYMNASIUM RENTAL~~		
~~DAILY EVENT (up to 16 hours same day)~~	~~PRICE~~	~~SECURITY DEPOSIT~~
~~Child/Youth orientated activities – under 18 yrs.~~	~~$300.00~~	~~$250.00~~
~~Adult orientated activities – 19 to 64 yrs.~~	~~$350.00~~	~~$250.00~~
~~Senior orientated events – 65+ yrs.~~	~~$300.00~~	~~$250.00~~
~~Commercial use~~	~~$400.00~~	~~$250.00~~
~~Community fair rental~~	~~$150.00~~	~~$250.00~~

Schedule D – Solid Waste Collection

This schedule has been updated to include the 2022 rates as approved in the 2022 Financial Plan.

SCHEDULE D
SOLID WASTE COLLECTION
Fees for collection of solid waste from approved receptacles and excess receptacles

DESCRIPTION	FEE
Up to two approved receptacles	~~$238.88~~ $246.04 per year
Each additional receptacle	$5.00 for each additional

Schedule E – Water Rates

This schedule has been updated to include the 2022 rates as approved in the 2022 Financial Plan as well as some updating to categories.

SCHEDULE E
WATER USER RATES

DESCRIPTION		RATE
Private Residence	per dwelling unit (equivalent to one dwelling unit)	~~$388.40~~ $407.82
Hotel, Motels	per unit	~~$194.20~~ $203.91
Apartments or Strata Units	per dwelling unit (equivalent to one dwelling unit)	~~$388.40~~ $407.82
Trailer Park	per pad	~~$388.40~~ $407.82
Cafes & Restaurants	(equivalent to 10 dwelling units)	~~$3,884.00~~ $4,078.20
Office, Shop, or Stores	(equivalent to one dwelling unit)	~~$388.40~~ $407.82
- Plus for living quarters attached	(equivalent to one dwelling unit)	~~$388.40~~ $407.82
- Plus for Grocery	(equivalent to one dwelling unit)	~~$388.40~~ $407.82
- Plus for Butcher Shop	(equivalent to one dwelling unit)	~~$388.40~~ $407.82
~~Garage & Service Stations~~	~~(equivalent to one dwelling unit)~~	~~$388.40~~
~~Seafood Plant~~	~~(equivalent to 7 dwelling units)~~	~~$2,718.80~~
~~Bowling Alley~~	~~(equivalent to 2 dwelling units)~~	~~$776.80~~
Laundromat	per washing machine (equivalent to one dwelling unit)	~~$388.40~~ $407.82
~~Bank~~	~~(equivalent to one dwelling unit)~~	~~$388.40~~
Schools	(equivalent to 26 dwelling units)	~~$10,098.40~~ $10,603.32
Small Craft Harbour	(equivalent to 2 dwelling units)	~~$776.80~~ $815.64
Harbour Lease	(equivalent to 10 dwelling units)	~~$3,884.00~~ $4,078.20
Industrial	shop, office, sort yard office (equivalent to 7 dwelling units)	~~$2,718.80~~ $2,854.74
Industrial	dryland sort and water tower (equivalent to 94 dwelling units)	~~$36,509.60~~ $38,335.08
~~Bunk House and Cookhouse~~	~~per active sleeping unit (equivalent to ½ dwelling unit)~~	~~$194.20~~
Campground	serviced stalls **times** months in operation **divided by 12** – times Motel rate	~~$194.20~~ $203.91
Others not specified	each	~~$388.40~~ $407.82

Schedule F – Sewer Rates

This schedule has been updated to include the 2022 rates as approved in the 2022 Financial Plan as well as updating to categories.

SCHEDULE F
SEWER USER RATES

DESCRIPTION		RATE
Private Residence	per dwelling unit (equivalent to one dwelling unit)	~~$284.36~~ $304.26
Hotel, Motels	per unit	~~$142.18~~ $152.13
Apartments or Strata Units	per dwelling unit (equivalent to one dwelling unit)	~~$284.36~~ $304.26
Trailer Park	per pad	~~$284.36~~ $304.26
Cafes & Restaurants	(equivalent to 10 dwelling units)	~~$2,843.60~~ $3,042.60
Office, Shop or Stores	(equivalent to one dwelling unit)	~~$284.36~~ $304.26
- Plus for living quarters attached	(equivalent to one dwelling unit)	~~$284.36~~ $304.26
- Plus for Grocery	(equivalent to one dwelling unit)	~~$284.36~~ $304.26
- Plus for Butcher Shop	(equivalent to one dwelling unit)	~~$284.36~~ $304.26
~~Garage & Service Stations~~	~~(equivalent to one dwelling unit)~~	~~$284.36~~
~~Seafood Plant~~	~~(equivalent to 7 dwelling units)~~	~~$1,990.52~~
~~Bowling Alley~~	~~(equivalent to 2 dwelling units)~~	~~$568.72~~
Laundromat	per washing machine (equivalent to one dwelling unit)	~~$284.36~~ $304.26
~~Bank~~	~~(equivalent to one dwelling unit)~~	~~$284.36~~
Schools	(equivalent to 26 dwelling units)	~~$7,393.36~~ $7,910.76
Small Craft Harbour	(equivalent to 2 dwelling units)	~~$568.72~~ $608.52
Harbour Lease	(equivalent to 10 dwelling units)	~~$2,843.60~~ $3,042.60
Industrial	shop, office, sort yard office (equivalent to 7 dwelling units)	~~$1,990.52~~ $2,129.82
Industrial	dryland sort and water tower (equivalent to 94 dwelling units)	~~$26,729.84~~ $28,600.44
~~Bunk House and Cookhouse~~	~~per active sleeping unit (equivalent to ½ dwelling unit)~~	~~$284.36~~
Campground	serviced stalls **times** months in operation **divided by 12** – times Motel rate	~~$142.18~~ $152.13
Others not specified	each	~~$284.36~~ $304.26

Schedule H – Animal Control

This schedule has been amended to reflect the fact that the Village does not have facilities capable of kenneling animals, and that this cost would be a third-party charge.

SCHEDULE H
ANIMAL CONTROL

FEES AND CHARGES	
IMPOUNDMENT	**FEES/CHARGES**
Seizing and impounding any animal, for the first impoundment in a calendar year (third party call and travel)	~~$50.00~~ $250
For the second seizure and impoundment of same Animal in calendar year (third party call and travel)	~~$100.00~~ $350
For the third and subsequent seizure and impoundment of the same Animal in a calendar year (third party call and travel)	~~$150.00~~ $500

KENNELING	FEES/CHARGES
~~Provision for food, water, shelter and attendance for any animal for every day or part of every day of care~~ As prescribed by service provider	Actual Cost ~~$20.00~~
~~The full amount of any cost incurred by the Village for examination and treatment by a licensed veterinarian if animal is sick or injured~~	~~Full cost~~
ANIMAL LICENSING	**FEES/CHARGES**
For every unneutered male dog	$30.00
For every neutered male dog, proven to be such by the production of a certificate from a qualified veterinarian	~~$15.00~~ $20.00
For every unsprayed female dog	$30.00
For every spayed female dog, proven to be as such by the production of a certificate from a qualified veterinarian	~~$15.00~~ $20.00
For replacement license tags	~~$10.00~~ $15.00
MISCELLANEOUS	
In addition to the fees for seizure and impoundment, the actual costs incurred in capturing, and in capturing and transporting animal to secure area and all fees associated with the care of that animal as prescribed by the pound keeper	Actual Cost
~~The fees for the adoption of an animal shall be as prescribed by the pound keeper, in consultation with the Village~~	~~Actual Cost~~

Schedule J – Fire Protective Services

This schedule has been amended to include fees associated with the new Fireworks Regulation bylaw previously approved by Council.

SCHEDULE J
FIRE PROTECTIVE SERVICES

DEFINITION	FEE
Burning Permit	$50.00
Fireworks Permit – Community event	$100.00
Fireworks Permit – Film and Television event	$100.00
Fireworks Permit – Halloween (private)	$25.00
Fireworks Permit – New Year's Eve (private)	$25.00
On-site fire protection – equipment cost	$250.00 per hour for equipment plus 10%
On-site fire protection – personnel attendance	$65.00 per hour for each person, plus 10%
~~Application for fireworks display Low hazard fireworks event~~	~~$50.00~~
~~Application for fireworks display High hazard fireworks event~~	~~$100.00~~
~~Application for a burning permit Non-refundable~~	~~$50.00~~

STAFF RECOMMENDATIONS

THAT Fees & Charges Amendment Bylaw No. 485, 2022 be given first, second and third reading.

Respectfully submitted,

_____

Jason Johnson, CAO/Lisa Clark, CFO

Attachments:

- ***Fees & Charges Amendment Bylaw No. 485, 2022***

VILLAGE OF SAYWARD

BYLAW NO. 485

A BYLAW TO AMEND FEES AND CHARGES BYLAW NO. 451, 2019

WHEREAS the Council for the Village of Sayward is authorized pursuant to section 194 of the *Community Charter* to impose fees and charges with respect to services provided by the Village of Sayward.

AND WHEREAS the Council of the Village of Sayward wishes to amend "Fees and Charges Bylaw No. 451, 2019".

NOW THEREFORE BE IT RESOLVED that the Municipal Council of the Village of Sayward, in open meeting assembled, hereby enacts as follows:

1. CITATION

This bylaw may be cited as **"Fees and Charges Amendment Bylaw No. 485, 2022"**.

2. AMENDMENT

1. Schedule "A" to the Fees and Charges Bylaw No. 451, 2019 is amended by repealing the existing Schedule "A" and replacing it with "Schedule A – General Administration" attached to this bylaw.
2. Schedule "B" to the Fees and Charges Bylaw No. 451, 2019 is amended by repealing the existing Schedule "B" and replacing it with "Schedule B – Sayward News" attached to this bylaw.
3. Schedule "C" to the Fees and Charges Bylaw No. 451, 2019 is amended by repealing the existing Schedule "C" and replacing it with "Schedule C – Kelsey Centre" attached to this bylaw.
4. Schedule "D" to the Fees and Charges Bylaw No. 451, 2019 is amended by repealing the existing Schedule "D" and replacing it with "Schedule D – Solid Waste Collection" attached to this bylaw.
5. Schedule "E" to the Fees and Charges Bylaw No. 451, 2019 is amended by repealing the existing Schedule "E" and replacing it with "Schedule E – Water User Rates" attached to this bylaw.
6. Schedule "F" to the Fees and Charges Bylaw No. 451, 2019 is amended by repealing the existing Schedule "F" and replacing it with "Schedule E – Sewer User Rates" attached to this bylaw.
7. Schedule "H" to the Fees and Charges Bylaw No. 451, 2019 is amended by repealing the existing Schedule "H" and replacing it with "Schedule H – Animal Control" attached to this bylaw.
8. Schedule "J" to the Fees and Charges Bylaw No. 451, 2019 is amended by repealing the existing schedule "J" and replacing it with "Schedule J – Fire Protective Services" attached to this bylaw.

Read a first time on the ___ day of _____ 2022.

Read a second time on the ___ day of _____ 2022.

Read a third time on the ___ day of _____ 2022.

Adopted on the ____ day of _____ 2022.

Certified a true copy of Bylaw No. 485
this ___ day of _____, 2022

_____
Chief Administrative Officer
Village of Sayward

_____
Mayor

_____
Corporate Officer

SCHEDULE A

GENERAL ADMINISTRATION

DESCRIPTION	FEE
Cheque returned as Not-Sufficient Funds	$50.00
Property tax certificate	$30.00
Photocopies – Colour	$1.50/page
Photocopies – Black and White	$0.50/page
Faxes	$2.00 first page $0.75 each additional page
Scan and email	$0.50/page

SCHEDULE B

SAYWARD NEWS *

DESCRIPTION	FEE
Copy Ready Ads and Articles per Issue	
Full page	$60.00
½ page	$40.00
¼ page	$25.00
1/8 page	$15.00
Business card (3.75" x 2.5")	$10.00
Ads and Articles placed in multiple issues	
2x –10% discount on total	
3x to 5x –20% discount on total	
More than 5x –30% discount	
Set-up Charges (if applicable) **	
Full page	$50.00
½ page and ¼ page	$40.00
1/8 page and business card	$30.00
Business Directory	
Business listing which includes name, logo, contact information and a brief description of business. Published 12 times a year plus feature business ad once a year (1/4 page)	$80.00/year
Classified Ads	
25 words or less	$10.00
Additional words	$0.10 each
Community/Family announcements, Memorials, Thank You's or non-Profit Groups	
1. Individual – 1/8 page free	N/A
2. Non-profit – ¼ page free	N/A
* Content must conform to Newsletter Policy	
* Rates include PST and GST	
** Set-up charges include any non-copy ready work the Village is asked to create or modify to fit the newsletter. Content/Formatting requests that require third-party expertise subject to additional charges.	

SCHEDULE C

KELSEY CENTRE

EQUIPMENT RENTAL *	PRICE	SECURITY DEPOSIT
Party tent(s) pending availability and costs from third party providers	varied	varied
Tables - 6 foot rectangular	$10.00 each	N/A
Chairs (folding)	$4.00 each	N/A
Popcorn machine - includes popcorn and bags (4 hour rental)	$75.00/day	$100.00
Coffee urn rental (coffee not included)	$25.00/day	$20.00

*** All Items are to remain on property for an event (the Kelsey Centre does not do off site rentals)**

ROOM RENTAL	PRICE	SECURITY-DEPOSIT
Bar rental (renter responsible for own supplies and permit)	$150.00 half day	$75.00
Gym -Adult Activities	$175.00 half day $350.00/day	$250.00
Gym-Child/Youth/Senior Activities	$150.00 half day $300.00/day	$250.00
Gym-Commercial Use	$200.00 half day $400.00/day	$350.00
Kitchen and bar rate	$200.00 half day $300.00/day	$350.00
Kitchen-use of all existing equipment (paper plates/cups and napkins excluded)	$150.00 half day $250.00/day	$350.00
Multipurpose room *See Recreation Manager for customized options*	$150.00 half day $250.00/day	$75.00
Labour-Set Up/breakdown or other	$22.00 Hour per person	N/A
Labour-Bartender/Server	$25.00 Hour per person	N/A

FACILITY USE	SINGLE	10-PACK	MONTHLY
After School Program	$8.00	$70.00	N/A
Child/Youth	$4.00	$30.00	$45.00
Adult	$6.00	$50.00	$65.00
Senior	$4.00	$30.00	$45.00
Family (6 immediate)	$20.00	$180.00	$280.00

KELSEY CENTRE

POOL RENTAL	PRICE
Private pool rental with lifeguards (2 hour rental - must be at a time pool is closed for regular programming) *See Recreation Manager for customized options*	$400.00
School Board	Price negotiable

SWIMMING LESSONS	PRICE
Parent and Tot Swim Kids Ages 4 months to 24 months years 6 sessions-30 minutes each	$30.00
Sea Otter Ages 3-6 years 8 sessions-30 minutes each	$40.00
Salamander & Sunfish Ages 3-6 years 8 sessions-30 minutes each	$40.00
Crocodile & Whale 8 sessions-30 minutes each	$40.00
Level 1 & 2 Ages 6 + 8 sessions-30 minutes each	$40.00
Level 3 & 4 Ages 6 + 8 sessions-30 minutes each	$40.00
Level 5 & 6 8 sessions-30 minutes each	$50.00
Level 7 & 8 8 sessions-45 minutes each	$45.00
Level 9 & 10 8 sessions-45 minutes each	$45.00
Private lessons Level 1-10 Hourly	$40.00
Swim Sports & Swim Strokes Adults & Teens 8 sessions-45 minutes each	$50.00
Classes will only be run if there is enough enrolment	
See brochure for details	

SCHEDULE D

SOLID WASTE COLLECTION

Fees for collection of solid waste from approved receptacles and excess receptacles

DESCRIPTION	FEE
Up to two approved receptacles	$246.04 per year
Each additional receptacle	$5.00 for each additional

SCHEDULE E

WATER USER RATES

DESCRIPTION		RATE
Private Residence	per dwelling unit (equivalent to one dwelling unit)	$407.82
Hotel, Motels	per unit	$203.91
Apartments or Strata Units	per dwelling unit (equivalent to one dwelling unit)	$407.82
Trailer Park	per pad	$407.82
Cafes & Restaurants	(equivalent to 10 dwelling units)	$4,078.20
Office, Shop, or Store	(equivalent to one dwelling unit)	$407.82
- Plus for living quarters attached	(equivalent to one dwelling unit)	$407.82
- Plus for Grocery	(equivalent to one dwelling unit)	$407.82
- Plus for Butcher Shop	(equivalent to one dwelling unit)	$407.82
Laundromat	per washing machine (equivalent to one dwelling unit)	$407.82
Schools	(equivalent to 26 dwelling units)	$10,603.32
Small Craft Harbour	(equivalent to 2 dwelling units)	$815.64
Harbour Lease	(equivalent to 10 dwelling units)	$4,078.20
Industrial	shop, office, sort yard office (equivalent to 7 dwelling units)	$2,854.74
Industrial	dryland sort and water tower (equivalent to 94 dwelling units)	$38,335.08
Campground	serviced stalls **times** months in operation **divided by 12** – times Motel rate	$203.91
Others not specified	each	$407.82

SCHEDULE F

SEWER USER RATES

DESCRIPTION		RATE
Private Residence	per dwelling unit (equivalent to one dwelling unit)	$304.26
Hotel, Motels	per unit	$152.13
Apartments or Strata Units	per dwelling unit (equivalent to one dwelling unit)	$304.26
Trailer Park	per pad	$304.26
Cafes & Restaurants	(equivalent to 10 dwelling units)	$3,042.60
Office, Shop or Store	(equivalent to one dwelling unit)	$304.26
- Plus for living quarters attached	(equivalent to one dwelling unit)	$304.26
- Plus for Grocery	(equivalent to one dwelling unit)	$304.26
- Plus for Butcher Shop	(equivalent to one dwelling unit)	$304.26
Laundromat	per washing machine (equivalent to one dwelling unit)	$304.26
Schools	(equivalent to 26 dwelling units)	$7,910.76
Small Craft Harbour	(equivalent to 2 dwelling units)	$608.52
Harbour Lease	(equivalent to 10 dwelling units)	$3,042.60
Industrial	shop, office, sort yard office (equivalent to 7 dwelling units)	$2,129.82
Industrial	dryland sort and water tower (equivalent to 94 dwelling units)	$28,600.44
Campground	serviced stalls **times** months in operation **divided by 12** – times Motel rate	$152.13
Others not specified	each	$304.26

SCHEDULE H

ANIMAL CONTROL

FEES AND CHARGES	
IMPOUNDMENT	**FEES/CHARGES**
Seizing and impounding any animal, for the first impoundment in a calendar year (third party call and travel)	$250
For the second seizure and impoundment of same Animal in calendar year (third party call and travel)	$350
For the third and subsequent seizure and impoundment of the same Animal in a calendar year (third party call and travel)	$500
KENNELING	**FEES/CHARGES**
As prescribed by service provider	Actual Cost
ANIMAL LICENSING	**FEES/CHARGES**
For every unneutered male dog	$30.00
For every neutered male dog, proven to be such by the production of a certificate from a qualified veterinarian	$20.00
For every unsprayed female dog	$30.00
For every spayed female dog, proven to be as such by the production of a certificate from a qualified veterinarian	$20.00
For replacement license tags	$15.00
MISCELLANEOUS	
In addition to the fees for seizure and impoundment, the actual costs incurred in capturing, and in capturing and transporting animal to secure area and all fees associated with the care of that animal as prescribed by the pound keeper	Actual Cost

SCHEDULE J

FIRE PROTECTIVE SERVICES

DEFINITION	FEE
Burning Permit	$50.00
Fireworks Permit – Community event	$100.00
Fireworks Permit – Film and Television event	$100.00
Fireworks Permit – Halloween (private)	$25.00
Fireworks Permit – New Year's Eve (private)	$25.00
On-site fire protection – equipment cost	$250.00 per hour for equipment plus 10%
On-site fire protection – personnel attendance	$65.00 per hour for each person, plus 10%