



**VILLAGE OF SAYWARD
REGULAR COUNCIL MEETING AGENDA
NOVEMBER 3, 2020 – 7:00 PM
KELSEY CENTRE**

1. Call to Order

2. Public Input (maximum 30 minutes)

Recommended Resolution

That the Public Input section be moved to the end of the meeting after Public Question Period

Mayor: "Public Input is for the purpose of permitting people in the gallery to provide input and shall be no longer than 30 minutes unless approved by majority vote of Council; each speaker may provide respectful comment on any topic they deem appropriate and not necessarily on the topics on the Agenda of the meeting; the public input opportunity is meant for input and questions and answers. Each speaker may not speak longer than 2 minutes but may have a second opportunity if time permits. Each speaker must not be allowed to speak regarding a bylaw in respect of which a public hearing has been held. For the record please state your name and address."

3. Introduction of Late Items

4. Approval of Agenda

Recommended Resolution:

THAT the agenda for the Regular Meeting of Council for November 3, 2020 be approved.

5. Minutes of Previous Meetings

Recommended Resolution:

THAT the minutes from the Regular Council meeting held on October 20, 2020 be adopted.

6. Petitions and Delegations

7. Correspondence

Recommended Resolution:

THAT the following correspondence be received.

a) School District 72 Board News.

8. Council Reports

9. Reports of Committees

10. Mayor's Report

11. Unfinished Business

12. Staff Reports

a) **Staff Report: 2019 Annual Report, and 2019 Statement of Financial Information (SOFI)**

Recommended Resolutions:

That Council receives the report on the 2019 Annual Report, and the 2019 Statement of Financial Information (SOFI).

b) **Staff Report: 2021 Regular Council Meeting Schedule**

Recommended Resolution:

THAT Council receives the attached 2021 Regular Council Meeting Schedule, and;

THAT Council approves the attached 2021 Regular Council Meeting Schedule as presented noting that June, July, August, and December meetings are varied to one meeting per month from Council Procedure Bylaw No. 416, 2015.

13. Bylaws

14. New Business

15. Public Question Period (maximum 15 minutes)

Mayor: "The purpose of the public question period is to permit people in the gallery to ask questions about the issues discussed by Council during the meeting. Speakers will be allowed to ask one question each. If time permits, after everyone has had an opportunity to ask questions, speakers will be allowed to ask a second question. For the record, please state your name and address."

16. In-Camera - None

17. Adjournment

Recommended Resolution:

THAT the Regular Meeting of Council for November 3, 2020 be adjourned.



**VILLAGE OF SAYWARD
MINUTES
REGULAR COUNCIL MEETING
OCTOBER 20, 2020
COUNCIL CHAMBERS**

Present: Acting Mayor Norm Kirschner
Councillor Bill Ives
Councillor Wes Cragg

In Attendance: John France, Acting CAO
Mavis Alkenbrack DFO

1. Call to Order

Meeting was called to order at 7:00 PM.

2. Public Input

MOTION R20/114

MOVED AND SECONDED

That the Public Input section be moved to the end of the meeting after Public Question Period

Opposed: Cllr Ives

CARRIED

3. Introduction of Late Items - None

4. Approval of Agenda

MOTION R20/115

MOVED AND SECONDED

THAT the agenda for the Regular Meeting of Council for October 20, 2020 be approved as amended.

CARRIED

5. Minutes of Previous Meetings

MOTION R20/116

MOVED AND SECONDED

The following resolution was missed from the October 6 minutes:

That Council, pursuant to Ministerial Order No. 376, permit the amendments to the by-election process and approve all actions to allow voting pursuant to this order.

CARRIED

THAT the amended minutes from the Council meeting held on October 6, 2020 be adopted

CARRIED

6. Petitions and Delegations – None

7. Correspondence

MOTION R20/117

MOVED AND SECONDED

THAT the Letter from the Office of the Provincial Health Officer regarding public immunization clinics in our area be received.

CARRIED

MOTION R20/118

MOVED AND SECONDED

That the Provincial Health Officer be advised that the Kelsey Hall is available for clinics and that in past the Sayward ambulance bays have been used for the same purpose.

CARRIED

8. Council Reports - None

9. Reports of Committees - None

10. Mayor's Report - None

11. Unfinished Business - None

12. Staff Reports

a) Staff Report: Dam Update Report

MOTION R20/119

MOVED AND SECONDED

THAT the Dam Update Report be received for information and discussion, and;

THAT Staff bring back a report to Council on the change orders and revised costs. **CARRIED**

b) Staff Report: Financial Statements/Variances October 2020

MOTION R20/120

MOVED AND SECONDED

THAT Council receives the Acting CAO's report on the Financial Statements/Variances October 2020 and;

THAT Staff provide Council with a Variance Report for the second Council meeting in November.

CARRIED

13. Bylaws - None

14. New Business - None

15. Public Input and Question Period

Karen McClinton	Question asked on mistake made by CAO, why would we rehire him	The question was very convoluted therefore difficult to answer. The water supply can handle up to 356 (approx.) people but 40% more if the sort found another source of water. Staff are unclear on the issue of a second opinion on the WTP and equally unclear on the connection of the dam to the WTP – there is no connection (on capacity) between the Dam and WTP. The WTP was tendered
-----------------	--	---

		based on engineer recommendations and what the Village could afford.
	A series of Van questions was asked.	The Van is back in limited action due to Covid. Suggested that Ms. McClinton talk to Dar about the use of the Van. Staff will put info on the Van in the next Sayward News
	Question on the previous CAO's salary	Previous CAO was paid at a rate commensurate with her experience. Professional training is supported by Council and is available to Staff where it is needed.
	Clinic Questions	Ms. McClinton was directed to the clinic board. Council does not run the clinic and only has a role in the lease of the building.
Karen McClinton	Asked a series of questions on behalf of Mr. Lyons. Note, Staff advised this was an FOI request and should be kept confidential. Ms. McClinton named Mr. Lyons, Staff answered the questions	Staff advised that Mr. Lyons was emailed an answer to his questions: The Financials were included in the meeting's agenda. The missing tape recorder was an RCMP issue and we have been advised there are no witnesses and no evidence, therefore no investigation. Residents are free to follow up with the RCMP.
Irene Callaghan	Why don't we have a bylaw to handle situations where there is an over expenditure on a contract.	Contracts have wording to address situations like over runs. Over runs are usually a negotiated item and can lead to arbitration depending on the contract. Since there is already law covering these situations, bylaws would be redundant.

16. In-Camera

MOTION R20/121

MOVED AND SECONDED

Prepare to go In-Camera

THAT in accordance with Section 92 of the *Community Charter*, this Council meeting will be closed to the public at this time in order that Council may give consideration to matters in accordance with Section 90 (1)(c) of the *Community Charter* to discuss labor relations or other employee relations.

CARRIED

17. Rise and Report

MOTION R20/122

MOVED AND SECONDED

That the following resolutions be taken out of in camera

That Tony Legatt's service to the community be recognized by Council and a one-time bonus of \$6,000 be granted, and;

That Dar Zapp's service to the community be recognized by Council and a one-time bonus of \$3,000 be granted

CARRIED

18. Adjournment

MOTION R20/123

MOVED AND SECONDED

THAT the Regular Meeting of Council for October 20, 2020 be adjourned.

CARRIED

The meeting was adjourned 8:16 PM.

Mayor

Corporate Officer

School District 72 Board News

MEETING OF
OCT. 20, 2020

October 22, 2020
INFORMATION RELEASE

Please note these are not official minutes of the Campbell River Board of Education.

Minutes are available from the school district website at www.sd72.bc.ca.

Find us on Facebook under [Campbell River School District – SD72](#) or on Twitter under [@CRSD72](#)

Chairperson Remarks

Chairperson Richard Franklin shared that this would be his last meeting as board chairperson because trustees will choose a new chair and vice chair at the November 10 public board meeting.

He reflected on his time as chairperson stating that, "I think we have made difficult decisions with the utmost integrity and courage and I believe that we are doing the best we can for our employees, the parents, students and taxpayers... We are a strong team that is making a difference for the students of School District 72."

Chair Franklin thanked the trustees and administration for their support over the last two years, wished the successful candidates all the best in their new positions and said that he looks forward to continuing to work on the board as a trustee for the remainder of the board's term.

You can watch a recording of the meeting on the district's YouTube channel at:

<https://youtu.be/nOri7lo3JOM>

Superintendent Remarks

Superintendent Morrow started his remarks by acknowledging that since the last board meeting the district faced its first COVID exposure event; a stark reminder that COVID is still present and that the community needs to continue to be vigilant to keep schools as safe as possible. On a positive note, he also shared that no transmission occurred in schools because of this exposure.

Over the past two weeks he has visited several schools to hear how staff and students have adapted to the challenges and changes from the pandemic. Superintendent Morrow said that he has particularly appreciated observing students wearing masks in the middle and secondary schools and the emphasis on hand hygiene with younger students. He

acknowledged that teachers and educational support staff have done a remarkable job meeting student needs despite the additional complexities and challenges of COVID.

Superintendent Morrow continued by sharing that the district's StrongStart programs are restarting this week with enhanced and updated health and safety protocols.

Also, during this National School Bus Safety Week, Superintendent Morrow recognized the district's professional group of bus drivers, stating that they are deeply dedicated to the safety of our students.

Lastly, on October 15 the district participated in the Great BC Shakeout. He shared that he was at Sayward Elementary during the drill and watched as the school practiced what to do in case of an earthquake. Even during the COVID pandemic, SD72 schools are continuing to ensure that they are prepared for other emergencies.

New Teacher Coordinators Working to Support Educational Staff

The board heard a presentation on the efforts of the district's 11 new teacher coordinators from Shannon Hagen, district educational technology coordinator and Erin Pickering, district mentorship and Pro-D coordinator.

The new coordinator positions cover the following specialties: French immersion, adolescent literacy, elementary literacy, mentorship, healthy schools, educational technology, student opportunities and options, Indigenous cultural resources, and English language learning. The focus of the coordinators is to serve and support all district educational staff in the achievement of the goals in the district's strategic plan.

The presentation shared how in their first five weeks coordinators are already working to develop a framework to support new teachers in the district, develop common language and assessment practices for literacy, create



School District 72 Board News

MEETING OF
OCT. 20, 2020

district access to student options and opportunities, gather health and wellness resources, increase access to Indigenous resources, create a web resource for teachers, students and parents, and facilitate ways for teachers to connect with one another.

The board approved the creation of these new teacher coordinator positions to support the strategic plan and as part of this year's budget process.

Changes to Meeting Policy

The board voted to adopt an amended board governance policy on meetings to address the change for municipal elections being held in October (instead of November) and general housekeeping of the existing policy.

A notice of motion was given for feedback to be sent to the policy review committee at the September 29 public board meeting and no comments or concerns regarding the amendments were received.

All board governance policies are on the district website at: <https://www.sd72.bc.ca/Board/policiesbylaws>

Board Reviews Costs and Benefits of BC School Trustees' Association Membership

At the request of the board, Secretary-Treasurer Kevin Patrick provided trustees with a report on the costs and benefits of the Board of Education's membership in the BC School Trustees' Association (BCSTA).

In the 2018-2019 school year, the total cost for the Board of Education's membership with BCSTA was \$68,242 which included annual membership dues, registration fees, accommodation, and travel expenses for trustees to attend BCSTA and Vancouver Island School Trustees' Association events. Annual membership costs alone are \$35,000.

Costs for 2019-2020 were not reported because it was not representative of a normal year, given COVID-19 restrictions on events and travel.

The BCSTA is a non-profit provincial association that supports boards of education with professional development,

legal counsel, and communications. Membership is voluntary and boards pay annual membership fees.

Secretary-Treasurer Patrick stressed that the benefits to membership are best identified by trustees themselves, but that generally BCSTA provides advocacy, email alerts, board chair discussions, regional meetings, legal services, legal and policy related publications, professional development, access to a provincial database of all board policies from around the province, representation on the Indigenous Education and Professional learning Committees, and a trustee group life insurance program.

Trustees requested the report after some board members shared concerns about the association's perceived alignment with the Ministry of Education and recent public statements where the association spoke on behalf of the membership without membership consultation.

District Enrolment Slightly Less than Projections

Superintendent Jeremy Morrow shared with the board that, according to the district's September 30 enrolment count, the district's enrolment is 5,455 students. This is 38 students less than the spring projection of 5,493 students. Some final adjustments may still be made as the district clarifies dual enrolments (students enrolled in more than one district).

Superintendent Morrow recognized the effort of clerical staff to prepare the data for submission to the ministry with the district's new student information management system.

The international program had approximately 60 full-time equivalent students (FTE) and the district had anticipated a similar, if not slight increase, for this year. At this time, the international program has just over seven FTE, which is a significant drop, but to be expected because of COVID.

However, after many months, international students can once again legally enter Canada if they are attending a designated learning institution and, given this, the district anticipates seeing a slow return of international students to the program throughout the year.

The international program is self-funded, meaning that excess revenues generated from the program have not been integrated into the operational budget. The program has full-



School District 72 Board News

MEETING OF
OCT. 20, 2020

time teachers at both Carihi and Timberline Secondary schools that have been able to remain, even with the drop in enrolment, because the program's surplus has covered the costs.

With more parents choosing distributed learning this year because of COVID concerns, Superintendent Morrow also shared that eBlend has become one of the district's largest schools with approximately 600 students this year.

As of September 25, there were 276 students enrolled in the site-based eBlend program (where students remain connected to their regular school). At the time of the meeting that number was down to 253 as some parents with increased comfort in the health and safety protocols have chosen to move their children back to in-class instruction. The space to give these parents the option of moving their children back in-class is because the district hired additional eBlend teachers with federal funding, instead of collapsing divisions.

At the middle school level there has been a small decrease from 159 to 151 students, whereas there has been an increase at the secondary level from 123 students to 216 since students started their second five-week course.

Board to Call on Ministry to Restrict the Use of FSA Results

Following an overview on the purpose and role of the Foundation Skills Assessment (FSA) from Superintendent Jeremy Morrow and after discussion in response to a request from Campbell River District Teacher's Association (CRDTA) President Dave Harper, the board passed a motion to write a letter to the Ministry of Education advocating for the use of FSA results be restricted to districts only.

At the September 29 public meeting, CRDTA President Dave Harper had requested the board lobby for the permanent cancellation of the FSA. The FSA is an annual assessment that measures students' progress in reading, writing and numeracy skills and is the first time a student writes a provincial assessment. The assessment takes place in both grades 4 and 7 and at each grade the assessment takes approximately 4.5 hours to administer.

Provincially, there have been significant concerns with how that data is used by a third party to rank schools.

The FSA, which is typically administered in the fall, has been delayed until January 18 in recognition of the unique circumstances facing schools this year. The assessment will now take place between January 18 and February 26.

The basic purposes of the FSA are to provide system-level information on student performance; provide districts and schools with information on student performance; and to provide parents with a snapshot of how their child is doing in reading, writing and numeracy.

According to Superintendent Morrow, the FSA can be purposeful, helping to answer questions such as: is student achievement in the district improving over time or are there trends in student performance at the school, district, and provincial levels?

While the test is considered mandatory there is a narrow list of exceptions where the ministry considers the test optional and parents can excuse their children from participation. When a parent indicates that they do not want their child to participate, the school principal will follow up to ensure that they understand the purpose and nature of the assessment because higher rates of participation do result in more accurate and useful data.

Superintendent Morrow stressed that when considering the individual student's results, the FSA should only be used as a point of triangulation with the ongoing and professional assessment of the classroom teacher. He also stated that in School District 72 the data is used to help guide student achievement efforts and the district does not believe the ranking of schools is purposeful, productive, accurate or advisable.

In Remembrance



The board acknowledged the sacrifice and service of current and past members of the armed forces and shared that while there will not be the usual Remembrance Day gatherings because of COVID-19 the district has arranged for wreaths to still be placed at the Campbell River, Sayward and Quadra Island cenotaphs.

Please remember to purchase and proudly wear a poppy in honour of our veterans.





STAFF REPORT

For: Mayor and Council
Prepared by: Lisa Clark, CFO
Subject: 2019 Annual Report, and 2019 Statement of Financial Information (SOFI)
Meeting date: November 3, 2020

BACKGROUND

The Community Charter requires municipalities to submit to the Province an Annual Report on the activities of the municipality and a Statement of Financial Information – both of which are required to be advertised to the public for a two-week period.

DISCUSSION

Annual Report: The information required by Sections 97, 98 and 99 of the Community Charter for Annual reporting is attached for Council review and will be made available for public viewing for a minimum of 14 days. That 14-day viewing window will begin on November 6 and end on November 20. The report will be returned to Council, with any public comments, at the December 1 Council meeting.

SOFI: The Statement of Financial Information (attached) will also be advertised for public review and comment. Staff will respond to the comments and forward the report onto the Province (no Council approval is required).

RECOMMENDATION

That Council receives the report on the 2019 Annual Report, and the 2019 Statement of Financial Information (SOFI).

Respectfully,

Lisa Clark
CFO



2019 Annual Report



The Village of Sayward
P.O. Box 29, 652 H'Kusam Way
Sayward B.C. V0P 1R0

Contents of the Annual Report

Page 3:	Message from the Mayor
Page 4:	Village of Sayward Elected Officials
Page 5:	Statement of Property Tax Exemptions
Page 7:	Statement of Municipal Services and Operations
Page 9:	Declaration of Disqualification of Council Members
Page 9-13:	2020 Strategic Objectives

Appendix A: Audited Financial Statements



Message from Acting Mayor Norm Kirschner:

On behalf of Council, I am pleased to present the 2019 Annual Report for the Village of Sayward for the reporting period of January 1, 2019 to December 31, 2019. The Annual Report includes the 2019 audited financial statements and highlights major Village initiatives and accomplishments. Through the commitment of Council and staff the Village continues to strive to meet and exceed the expectations of the residents of Sayward in the delivery of public services. It is my belief that we have continued to make good progress over the last year but, as always, there is much more work to be done.

2019 saw the completion of two large projects in the Village, the Working Waterfront Trail project, and the Water Treatment Facility project. Both projects were a large undertaking for a Village our size, and Council is proud of our accomplishment of completing these two pieces of Village infrastructure.

The Working Waterfront Trail Project is Phase 1 of a larger Waterfront Project conceptualized in 2017. Overall, the vision of this project is to revitalize the waterfront area of the Village to attract business and visitors, while also providing a recreational opportunity for residents. Phase 1 completed in 2019 includes an easy walkable trail, a raised cedar timber frame construction informational building, an observation deck, interpretive and way finding signage, and rest areas for viewing the Salmon River estuary, Kelsey Bay, and the Johnstone Straight.

The Water Treatment Facility project included the installation of a dissolved air filtration (DAF) system, and a 1,334 cubic meter water reservoir tank to provide a reliable source of clean potable water for the residents of the Village.

The Newcastle Dam project was an additional project scheduled to be completed in 2019, but due to a severe weather event, this project was postponed to 2020.

The CAO and Mayor John MacDonald attended the Union of British Columbia Municipalities (UBCM) convention in Vancouver in September. Meetings with several Ministers and their Staff were held to discuss Off Road Vehicle issues, highway 19 cell service, and fish farming in the Sayward area. In addition, a meeting with Minister Trevena was held on identifying alternate funding sources for the Newcastle Dam project.

Council and staff continue to work to find a store operator for our community. In addition, the Village continues to work with its partners to attract prospective investors who may be interested in opening a new business in the Village. We have emphasized on numerous occasions that the Village will offer as much assistance as possible, while working within the parameters of the Community Charter.

The Village continues to explore opportunities in economic development. Our Tourism Committee is working hard and is always looking for interested participants to help advance the cause of promoting tourism industry in our region.

Council wishes to recognize and thank the many volunteers who have done great work for the Village over the past year.

Village of Sayward Elected Officials 2018-2022



Back Row, left to right - Councillor Wes Cragg, Councillor Bill Ives
Front Row, left to right - Councillor Joyce Ellis, Mayor John MacDonald,
Councillor Norm Kirschner

Statement of Property Tax Exemptions

The following properties in the Village of Sayward were provided permissive property tax exemptions by Council in 2014, for 2015 to 2019:

Legal Description	Civic Address	Organization	Value of Permissive Exemption *
Lot 2, Plan 14387 Sayward District Roll No. 704.022	699 Sayward Rd	Royal Canadian Legion Sayward Valley Branch 147	\$1,309.51
District Lot 1439 Roll No. 27410.000	16 Sayward Rd	Sayward Futures Society	\$4,565.97

The following property in the Village of Sayward was provided a permissive property tax exemption by Council in 2017, for 2018 to 2019:

Legal Description	Civic Address	Organization	Value of Permissive Exemption *
Lot 1, Section 31, Township 3, Plan 31878, District Lot 305, Land District 51.	601 Kelsey Way.	Sayward Community Health Society	\$1,179.74

The following properties in the Village of Sayward were provided permissive property tax exemptions by Council in 2013, for 2014 to 2023:

Legal Description	Civic Address	Organization	Value of Permissive Exemption *
Lot 1, Section 31, Township 3, Plan 46435 Land District 51 Roll No. 706.100	Salmon River Main	Nature Trust of BC	\$301.89
Section 31, Township 3, Land District 51, FR S 1/2 of FR SE 1/4 Roll No. 600.000	806 Sayward Road	Nature Trust of BC	\$875.22

2019 Village of Sayward Annual Report

Legal Description	Civic Address	Organization	Value of Permissive Exemption *
Section 30, Township 3, Land District 51, Except Plan 280RW & EXC PL 149 E 20 CHNS of NE Roll No. 550.140	Salmon River Main	Nature Trust of BC	\$1,185.05
Section 30, Township 3, Land District 51, Except Plan 280RW, W20 CHNS OF NE / EXC E 10 Roll No. 550.125	Salmon River Main	Nature Trust of BC	\$855.36
Total Permissive Tax Exemptions			\$10,272.74

* These amounts do not include the amounts exempted relating to other agency collections such as the Regional District, Hospital District, Municipal Finance Authority, BC Assessment, library, school, and police taxes. The total tax exemption including these other agency collections was \$14,326.43.



Statement of Municipal Services and Operations

Strategic Goals	Objectives	Measures
1. Community Relations	<p>Work on building a strong co-operative relationship with all residents of Sayward (Village and Valley):</p> <ul style="list-style-type: none"> a) Involve Area Director in service delivery issues for all valley residents. b) Update and enhance the village website. c) Mayor and Council to submit a monthly update to the Sayward News to help keep residents apprised of Village initiatives and goals. d) Work in improving our relationship with the K'omoks First Nation, regular communications, and ways and means to jointly promote Sayward. e) Work with SRD on funding for services jointly used by all valley residents. Recreation, Fire, Health. f) Liaise with Canada Post to ensure Sayward addresses are updated to online database. <p>Timing: All 2019</p>	<p>Meetings invited and attended, info sent out, input received on village and valley issues.</p> <p>Website project planning stage in progress.</p> <p>Bi-monthly updates from Mayor and Council included in the Sayward News publication, Community to Community Forum to be scheduled in 2020.</p> <p>Discussions with Strathcona Regional District on joint funding models ongoing.</p>
2. Economic Development	<ul style="list-style-type: none"> a.) Assist and support prospective businesses interested in locating to the Sayward area. b.) Work with local organizations and the Tourism committee to promote tourism and attract business investment to the Sayward area. <p>Timing: Ongoing 2019</p>	<p>Limited assistance allowed by Council; revitalization tax exemption one option.</p> <p>Meetings held with Tourism Committee; ideas discussed.</p>
3. Infrastructure upgrades & Asset Replacement	<p>Be cognizant of Asset Management Plan and use it to identify projects for the Financial Plan.</p>	<p>More work needed on Asset Management Plans for the Village, ongoing.</p>
a) Roads, Sewer, Water	<p>Reapply for road (Kelsey Way & K'Husam) grant.</p> <p>Timing: Fall 2019</p> <p>Apply for grant for generators for Sewer lift stations, reapply if necessary.</p> <p>Timing: January 2019</p> <p>Design, construct and complete dam decommissioning project. Grant funding has been secured for the project.</p> <p>Timing: 2019</p>	<p>Moved to 2020 due to time constraints.</p> <p>Grant application submitted for lift station generators early 2019.</p> <p>Dam project started summer of 2019, delayed due to weather event.</p>
b) Equipment, Vehicles	<p>Identify issues from AMP reports.</p> <p>Timing: Spring 2019</p>	<p>More work needed to identify assets due for replacement, most equipment is aging and in fair to poor condition.</p>

c) Recreation Centre/other buildings	Identify short and long-term projects for Kelsey Centre and include in budget discussions. Apply for grants. Timing: All of 2019	Grant from Island Health successful for the Sayward Physical and Community Wellness Project.
d) Approve reserve policy and update bylaw and integrate into financial plan	Adopt a formal reserve policy and include in future Financial Plan. Update Reserve bylaw. Recognise the need to plan for capital asset replacements in accordance with the Asset Management Plan. Timing: Summer 2019	Deferred to a future year due to time constraints. Still a Council priority.
4. Living Green	<ul style="list-style-type: none"> a.) Continue to pursue the goal of becoming a carbon neutral community. Council has authorized a \$10,000 transfer from the CARIP reserve in the 2019-2023 Financial Plan. b.) Continue to work with the Provincial Government and K'omoks First Nation to secure a community forest. c.) Continue to develop the Village trail system. d.) Continue to expand the Community Garden and flower gardens throughout the Village. Timing: All of 2019	<p>Continue looking for ways to reduce greenhouse gas emissions, CARIP project deferred to a future year.</p> <p>Trail project completed in 2019, all gardens maintained, and some areas expanded.</p>
5. Staff Professional Development	<ul style="list-style-type: none"> a.) Ensure staff and Village volunteers receive adequate emergency management training and the village has an emergency response plan in place. b.) Continue staff and volunteer professional development through various municipal and professional associations ensuring the Village continues to receive good value for the resources expended. c.) Institute a new employee performance evaluation system. Timing: All of 2019	<p>ESS and Emergency Program volunteers attended several training sessions, fire in early 2019 identified gaps and deficiencies that are being addressed.</p> <p>Staff professional development continued, seminars and courses taken.</p>
6. Tourism Development	<ul style="list-style-type: none"> a.) Continue the Village beautification program including upgrading signage, cleaning and painting Village buildings and structures, and enhancing the Village gardens. b.) Work with local organizations and the Regional District to enhance signage and way finding in Sayward. c.) Support and work with the Tourism Committee. d.) Explore possibility of Christmas lights for the large tree at MacMillan and Kusam Way. e.) Research funding sources to dredge, aerate and rehabilitate the Village pond. Timing: All of 2019	<p>Some signage replaced (campground), curb cleaning, painting and maintenance of gardens ongoing.</p> <p>Multiple meetings with the Tourism Committee help, ideas shared.</p> <p>Solar lights considered; project ultimately not pursued.</p> <p>Deferred to a future year.</p>

7. Village Operations	<p>a.) Review and update Village internal policies and procedures. There are several policy and Bylaw updates that need to be completed. Policies include: Personnel Benefits, Conflict of Interest, Criminal Record Search, Hiring, Annual Tax Sale, Permissive Tax Exemption, Respectful Workplace, Procurement. Bylaws include: Building, Zoning (Cannabis), Reserves.</p> <p>b.) Review the Village fee structure to ensure it is up to date and equitable including water, sewer, recreation, other fees and charges. New fees & charges bylaw to be brought forward to Council.</p> <p>Timing: All of 2019</p>	<p>Several policies updated in 2019 including:</p> <p>100-01 Council Conflict of Interest</p> <p>200-01 Criminal Records Search Policy</p> <p>300-01 Permissive Property Tax Exemption Policy</p> <p>300-04 Vehicle & Equipment Policy</p> <p>New fees & charges bylaw review deferred to future year.</p>
-----------------------	--	--

Declaration of Disqualification of Council Members

NIL

2020 Strategic Objectives

In addition to completing the remaining 2019 objectives, the following objectives will be the focus of Council and staff in 2020/2021.

Community Relations

Priorities	Progress Measures	Timeline
<p>Work on building a strong co-operative relationship with all residents of Sayward (Village and Valley):</p> <ul style="list-style-type: none"> • Involve Area Director in service delivery issues for all valley residents. • Update and enhance the village website. • Mayor and Council to submit a monthly update to the Sayward News to help keep residents apprised of Village initiatives and goals. 	<ul style="list-style-type: none"> • Online survey for residents to provide input on delivery issues completed and summarized in report. • Website updated further, information current. Grant funds from BC Rural Dividends used for further enhancements. • Bi-monthly submissions from the Mayor, bi-monthly submissions from Council. 	<p>Spring 2020</p> <p>Spring 2020</p> <p>All of 2020</p>

<ul style="list-style-type: none"> • Work on improving our relationship with the K'omoks First Nation, regular communications, and ways and means to jointly promote Sayward • Work with SRD on funding for services jointly used by all valley residents. Recreation, Fire, Health. 	<ul style="list-style-type: none"> • C2C (Community to Community) event held in 2020. • Shared fire services data collected in 2020, new agreement in 2021. Funding obtained from SRD for Recreation Centre and Health Clinic. 	<p>Summer 2020</p> <p>Late summer 2020</p>
--	--	--

Economic Development

Priorities	Progress Measures	Timeline
<ul style="list-style-type: none"> • Assist and support prospective businesses interested in locating to the Sayward area. • Work with local organizations and the Tourism committee to promote tourism and attract business investment to the Sayward area. • Support existing businesses 	<ul style="list-style-type: none"> • Reports on program brought to Council, a new business created in Sayward • Increased campground usage, more tourist traffic, and more businesses advertising in the Tourist Info Centre. • Zoning amendments, new business proposals presented to Council, possible revitalization bylaws 	<p>Late summer 2020</p> <p>All of 2020</p> <p>All of 2020</p>

Infrastructure Upgrades & Asset Replacement

Priorities	Progress Measures	Timeline
<ul style="list-style-type: none"> • Be cognizant of Asset Management Plan and use it to identify projects for the Financial Plan. • Identify issues from AMP reports • Identify short and long-term projects for Kelsey Centre and include in budget discussions. 	<ul style="list-style-type: none"> • Report brought to Council and Plan reviewed. Long term asset replacement strategy discussed. • Issues presented to Council. • Includes recommended short-term safety upgrades and equipment replacement. Issues identified and upgrades completed. 	<p>Spring 2020</p> <p>Spring 2020</p> <p>Fall 2020</p>

<ul style="list-style-type: none"> • Approve reserve policy and update bylaw and integrate into financial plan: Adopt a formal reserve policy and include in future Financial Plan. Update Reserve bylaw. Recognise the need to plan for capital asset replacements in accordance with the Asset Management Plan. 	<ul style="list-style-type: none"> • Policy presented to Council and approved; Reserve Bylaw adopted. 	Summer 2020
<ul style="list-style-type: none"> • Apply for infrastructure grants 	<ul style="list-style-type: none"> • Grant applications submitted, approved and funds received 	All of 2020

Living Green

Priorities	Progress Measures	Timeline
<ul style="list-style-type: none"> • Continue to pursue the goal of becoming a carbon neutral community. 	<ul style="list-style-type: none"> • Solar panels for Kelsey Centre installed 	Summer 2020
<ul style="list-style-type: none"> • Continue to work with the Provincial Government and K'omoks First Nation to secure a community forest. 	<ul style="list-style-type: none"> • Community Forest secured with KFN and Provincial Government 	Fall 2020
<ul style="list-style-type: none"> • Continue to develop the Village trail system. 	<ul style="list-style-type: none"> • Rails on Kelly's Bridge installed, trails maintained 	Spring 2020
<ul style="list-style-type: none"> • Continue to expand the Community Garden and flower gardens throughout the Village. 	<ul style="list-style-type: none"> • Grant funding received for revitalizing the Community Garden 	Summer 2020

Staff Professional Development

Priorities	Progress Measures	Timeline
<ul style="list-style-type: none"> • Ensure staff and Village volunteers receive adequate emergency management training and the village has an emergency response plan in place. 	<ul style="list-style-type: none"> • Staff and EOC representative reports to Council regarding quarterly meetings with stakeholders. Emergency response plan in place. 	All of 2020

2019 Village of Sayward Annual Report

<ul style="list-style-type: none"> Continue Council, staff and volunteer professional development through various municipal and professional associations ensuring the Village continues to receive good value for the resources expended. 	<ul style="list-style-type: none"> Training for all Council, Staff and volunteers scheduled, and training taken. 	All of 2020
<ul style="list-style-type: none"> Institute a new employee performance evaluation system. 	<ul style="list-style-type: none"> Performance evaluation system in place. 	Fall 2020

Tourism Development

Priorities	Progress Measures	Timeline
<ul style="list-style-type: none"> Continue the Village beautification program including upgrading signage, cleaning and painting Village buildings and structures and enhancing the Village gardens. 	<ul style="list-style-type: none"> Bus stop at campground repaired or replaced; ORV signage installed indicating the location of the designated route. 	Spring 2020
<ul style="list-style-type: none"> Work with local organizations and the Regional District to enhance signage and way finding in Sayward. 	<ul style="list-style-type: none"> Additional signage installed 	All of 2020
<ul style="list-style-type: none"> Support and work with the Tourism Committee. 	<ul style="list-style-type: none"> Meetings attended and joint initiatives completed 	All of 2020

Village Operations

Priorities	Progress Measures	Timeline
<ul style="list-style-type: none"> Review and update Village internal policies and procedures. There are several policy and Bylaw updates that need to be completed. Policies include: Personnel Benefits, Conflict of Interest, Criminal Record Search, Hiring, Annual Tax Sale, Permissive Tax Exemption, Respectful Workplace, Procurement. Bylaws include: Building, Zoning (Cannabis), Reserves. 	<ul style="list-style-type: none"> Additional Policies and Bylaws approved by Council 	All of 2020

2019 Village of Sayward Annual Report

<ul style="list-style-type: none">• Review the Village fee structure to ensure up to date and equitable including water, sewer, recreation, other fees and charges. New fees & charges bylaw to be brought forward to Council.	<ul style="list-style-type: none">• Review of fees completed, new Fees and Charges Bylaw approved.	Fall 2020
<ul style="list-style-type: none">• Review tax ratios	<ul style="list-style-type: none">• Updated tax ratio system.	Spring 2020
<ul style="list-style-type: none">• Update the Village of Sayward Official Community Plan using grant funding.	<ul style="list-style-type: none">• Grant funding in place, public meetings held, OCP updated.	Summer 2020



Appendix A:

Audited Financial Statements 2019

This page left intentionally blank

**THE CORPORATION OF THE
VILLAGE OF SAYWARD
Financial Statements
December 31, 2019**

THE CORPORATION OF THE VILLAGE OF SAYWARD

Index to Financial Statements

Year Ended December 31, 2019

	Page
MANAGEMENT REPORT	1
INDEPENDENT AUDITORS' REPORT	2 - 3
FINANCIAL STATEMENTS	
Statement of Financial Position	4
Statement of Operations	5
Statement of Changes in Net Financial Assets	6
Statement of Cash Flows	7
Notes to Financial Statements	8 - 16
Schedule 1 - Government Grants and Transfers to the Village and Ratepayers	17
Schedule 2 - Combined Statement of Operations by Segment Year ended December 31, 2019	18
Schedule 3 - Combined Statement of Operations by Segment Year ended December 31, 2018	19
Schedule 4 - Reserve Fund Transactions	20

MANAGEMENT REPORT

December 31, 2019

The 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., 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, 2019.



Norm Kirschner
Acting Mayor
August 6, 2020



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, 2019, the statement of operations and 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, 2019, 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 Auditors' 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 auditors' 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 auditors' 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

August 6, 2020

THE CORPORATION OF THE VILLAGE OF SAYWARD

Statement of Financial Position

December 31, 2019

	2019	2018
	\$	\$
FINANCIAL ASSETS		
Cash	204,233	659,928
Portfolio Investments (Note 2)	241,698	781,320
Accounts Receivable (Note 3)	<u>931,552</u>	<u>369,648</u>
	<u>1,377,483</u>	<u>1,810,896</u>
LIABILITIES		
Accounts Payable (Note 4)	191,369	301,556
Deferred Revenue (Note 5)	140,733	276,710
Long Term Debt (Note 6)	<u>62,195</u>	<u>71,369</u>
	<u>394,297</u>	<u>649,635</u>
NET FINANCIAL ASSETS	<u>983,186</u>	<u>1,161,261</u>
NON-FINANCIAL ASSETS		
Prepaid Expenses	19,132	17,944
Tangible Capital Assets (Note 7)	<u>10,536,755</u>	<u>7,921,240</u>
	<u>10,555,887</u>	<u>7,939,184</u>
ACCUMULATED SURPLUS (Note 11)	<u>11,539,073</u>	<u>9,100,445</u>

Contingencies (Note 9)

Approved by:



Mayor



Council Member

THE CORPORATION OF THE VILLAGE OF SAYWARD

Statement of Operations

Year Ended December 31, 2019

	2019		2018
	Budget	Actual	
	\$	\$	\$
	(Note 12)		
Revenues (Schedules 2 and 3)			
Taxation (Note 8)	344,035	346,994	334,033
User Fees	207,236	209,894	194,867
Government Grants and Transfers (Schedule 1)	3,175,404	2,888,228	1,395,131
Sales of Services	102,935	81,488	112,586
Contribution from Others	-	1,625	2,706
Investment and Other Income	22,745	48,876	41,046
	<u>3,852,355</u>	<u>3,577,105</u>	<u>2,080,369</u>
Expenditures (Schedules 2 and 3)			
General Government Services	420,886	385,588	370,669
Recreation and Parks Services	342,483	284,910	283,969
Protection Services	122,398	108,181	84,810
Transportation Services	45,729	38,452	31,228
Solid Waste Services	44,000	37,801	44,251
Public Works Services	68,865	68,906	104,932
Sewer Services	100,384	100,518	99,668
Water Services	124,558	114,121	124,861
	<u>1,269,303</u>	<u>1,138,477</u>	<u>1,144,388</u>
Annual Surplus	2,583,052	2,438,628	935,981
Accumulated Surplus - Beginning of Year	<u>9,100,445</u>	<u>9,100,445</u>	<u>8,164,464</u>
Accumulated Surplus - End of Year	<u>11,683,497</u>	<u>11,539,073</u>	<u>9,100,445</u>

THE CORPORATION OF THE VILLAGE OF SAYWARD

Statement of Change in Net Financial Assets

Year Ended December 31, 2019

	2019		2018
	Budget	Actual	
	\$	\$	\$
	(Note 12)		
Annual Surplus	2,583,052	2,438,628	935,981
Use of Prepaid Expenses	-	17,944	14,757
Acquisition of Prepaid Expenses	-	(19,132)	(17,944)
Net Acquisition of Tangible Capital Assets	(3,380,817)	(2,729,856)	(1,026,521)
Amortization of Tangible Capital Assets	<u>100,531</u>	<u>114,341</u>	<u>108,739</u>
	<u>(697,234)</u>	<u>(178,075)</u>	<u>15,012</u>
Net Financial Assets - Beginning of Year	<u>1,161,261</u>	<u>1,161,261</u>	<u>1,146,249</u>
Net Financial Assets - End of Year	<u>464,027</u>	<u>983,186</u>	<u>1,161,261</u>

THE CORPORATION OF THE VILLAGE OF SAYWARD

Statement of Cash Flows

Year Ended December 31, 2019

	2019	2018
	\$	\$
Cash Flows From Operating Activities:		
Annual Surplus	2,438,628	935,981
Items Not Involving Cash		
Amortization of Tangible Capital Assets	114,341	108,739
Disposal of Tangible Capital Asset	-	10,000
Actuarial Adjustment to Long Term Debt	(3,195)	(2,885)
	<u>2,549,774</u>	<u>1,051,835</u>
Changes in Non-Cash Operating Balances		
Accounts and Taxes Receivable	(561,904)	162,884
Account Payable	(110,187)	94,710
Deferred Revenue	(135,977)	18,073
Prepaid Expenses	(1,188)	(3,187)
	<u>1,740,518</u>	<u>1,324,315</u>
Cash Flows From Capital Activities:		
Purchase of Tangible Capital Assets	<u>(2,729,856)</u>	<u>(1,036,521)</u>
Cash Flows From Investing Activities:		
Redemption of Portfolio Investments	539,622	43,665
Repayments of Long Term Debt	(5,979)	(5,979)
	<u>539,622</u>	<u>43,665</u>
Increase (Decrease) in Cash and Cash Equivalents	(455,695)	325,480
Cash and Cash Equivalents - Beginning of Year	<u>659,928</u>	<u>334,448</u>
Cash and Cash Equivalents - End of Year	<u>204,233</u>	<u>659,928</u>

THE CORPORATION OF THE VILLAGE OF SAYWARD

Notes to the Financial Statements

December 31, 2019

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 the 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) Portfolio Investments:

Investments are comprised entirely of Municipal Finance Authority (MFA) pooled investments including money market, intermediate and short-term bond funds. Portfolio investments are carried at market value.

c) 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

d) 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 taxing authorities are not included as taxes for municipal purposes.

e) 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 and Deferred Grants:

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.

THE CORPORATION OF THE VILLAGE OF SAYWARD

Notes to the Financial Statements

December 31, 2019

1. Significant Accounting Policies (Continued):

f) Revenue Recognition and Deferred Grants (continued):

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

Government transfers, which include legislative grants, are recognized in the financial statements when received 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 on an accrual basis as earned.

Grant revenues are recognized when funding becomes receivable.

g) Financial Instruments:

Financial instruments consist of cash, portfolio investments, accounts receivable and accounts payable. 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 collectability 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, 2019 or December 31, 2018.

2. Portfolio Investments:

Portfolio investments includes \$241,698 (2018 - \$781,320) held with the Municipal Finance Authority (MFA) in money market, intermediate and bond funds. These investments are carried at market value.

THE CORPORATION OF THE VILLAGE OF SAYWARD

Notes to the Financial Statements

December 31, 2019

3. Accounts Receivable:

	<u>2019</u>	<u>2018</u>
	\$	\$
Property Taxes	21,165	68,950
Other Governments	887,509	114,986
Island Coastal Economic Trust	13,489	178,864
Trade and Other	9,389	6,848
	<u>931,552</u>	<u>369,648</u>

4. Accounts Payable:

	<u>2019</u>	<u>2018</u>
	\$	\$
Other Governments	19,305	10,300
Trade and Other	150,542	266,023
Payroll Liabilities	21,522	25,233
	<u>191,369</u>	<u>301,556</u>

5. Deferred Revenue:

	<u>2019</u>	<u>2018</u>
	\$	\$
Newcastle Dam Grant	-	132,616
Working Waterfront Project	-	71,063
Internet Maintenance	50,029	43,893
Kelsey Centre	9,579	9,335
Fire Department	-	3,100
Emergency Program	40,713	4,927
Pond Revitalization	10,000	-
Community Wellness	18,289	1,155
Taxes and Other	12,123	10,621
	<u>140,733</u>	<u>276,710</u>

During the year ended December 31, 2019, the Village received funds with stipulations and requirements attached to them totaling \$116,376 (2018 - \$146,019). During the year, the Village spent \$252,354 (2018 - \$127,946) on projects.

THE CORPORATION OF THE VILLAGE OF SAYWARD

Notes to the Financial Statements

December 31, 2019

6. Long Term Debt:

The Village has debt instruments through the Municipal Finance Authority (MFA) obtained for the purposes of Water and Sewer. The gross amount borrowed for Sewer and Water in 2005 was \$121,015 and \$41,635, respectively. The current balance of long-term debt is as follows:

	<u>2019</u>	<u>2018</u>
	\$	\$
Total Outstanding Debt - Beginning of Year	71,369	80,233
Reduction of Long-Term Debt	<u>(9,174)</u>	<u>(8,864)</u>
Total Outstanding Debt - End of Year	<u>62,195</u>	<u>71,369</u>

The interest rate on Long Term Debt is 1.80% per annum. The interest expense on the debt in the year ended December 31, 2019 is \$2,928 (2018 - \$2,928).

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

	<u>Sewer Fund</u>	<u>Water Fund</u>	<u>Total</u>
	\$	\$	\$
2020	7,065	2,431	9,496
2021	7,312	2,516	9,828
2022	7,568	2,604	10,172
2023	7,833	2,695	10,528
Thereafter	<u>16,497</u>	<u>5,674</u>	<u>22,171</u>
	<u>46,275</u>	<u>15,920</u>	<u>62,195</u>

The MFA of British Columbia 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 districts 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, 2019, the Village debt reserve fund was \$7,066 (2018 - \$7,007), which was not recorded as the Village does not consider it to be material.

THE CORPORATION OF THE VILLAGE OF SAYWARD

Notes to the Financial Statements

December 31, 2019

7. Tangible Capital Assets:

	Cost				Accumulated Amortization				Net Book Value	
	Opening \$	Additions \$	Disposals \$	Closing \$	Opening \$	Amort \$	Disposals \$	Closing \$	2019 \$	2018 \$
General Capital Assets										
Land	1,959,114	-	-	1,959,114	-	-	-	-	1,959,114	1,959,114
Buildings	1,318,453	6,282	-	1,324,735	1,040,401	12,202	-	1,052,603	272,132	278,052
Equipment, Vehicles and Furniture	851,682	-	-	851,682	516,129	32,566	-	548,695	302,987	335,553
Engineered Structures										
Water	3,408,969	2,569,622	-	5,978,591	734,402	20,601	-	755,003	5,223,588	2,674,567
Sewer	2,983,908	-	-	2,983,908	991,727	36,799	-	1,028,526	1,955,382	1,992,181
Roads	506,386	-	-	506,386	440,926	2,446	-	443,372	63,014	65,460
Park Infrastructure	635,579	153,952	-	789,531	19,266	9,727	-	28,993	760,538	616,313
	<u>11,664,091</u>	<u>2,729,856</u>	<u>-</u>	<u>14,393,947</u>	<u>3,742,851</u>	<u>114,341</u>	<u>-</u>	<u>3,857,192</u>	<u>10,536,755</u>	<u>7,921,240</u>

Included in Tangible Capital Assets at December 31, 2019 is \$3,367,188 (2018 - \$1,272,374) of capitalized costs for the Water Treatment Facility, included within Engineered Structures - Water, that are not presently being amortized as a result of the Facility being in the final stages of inspections, although work is considered complete. The asset is expected to be placed in use during the year ending December 31, 2020, at which time amortization will begin to be recorded on the asset.

Also included in Engineered Structures - Water as at December 31, 2019 is \$551,281 (2018 - \$76,472) 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, 2020, at which time amortization will begin to be recorded on the asset.

Included in Engineered Structures - Park Infrastructure as at December 31, 2019 is \$511,753 (2018 - \$357,801) of capitalized costs for the Working Waterfront Trail Project. As the project was only completed at the end of December 2019, no amortization was taken on the asset during the year. Amortization will be recorded on the asset for the year ending December 31, 2020.

THE CORPORATION OF THE VILLAGE OF SAYWARD

Notes to the Financial Statements

December 31, 2019

8. Taxation - Net:

	Budget 2019 \$	Actual 2019 \$	Actual 2018 \$
General Municipal Purposes	344,035	346,994	334,033
Collections for Other Governments			
Province of British Columbia - School Tax	70,000	82,670	68,277
Comox Strathcona Waste Management	5,470	9,487	5,473
Comox Strathcona Regional Hospital District	24,000	27,102	23,679
Strathcona Regional District	14,000	14,552	10,348
Vancouver Island Regional Library	12,000	11,946	12,079
Municipal Finance Authority	7	10	7
British Columbia Assessment Authority	1,550	1,882	1,556
Province of BC - Police Tax	<u>13,518</u>	<u>15,355</u>	<u>13,998</u>
	<u>484,580</u>	<u>509,998</u>	<u>469,450</u>
Transfers			
Province of British Columbia - School Tax	70,000	82,670	68,277
Comox Strathcona Waste Management	5,470	9,487	5,473
Comox Strathcona Regional Hospital District	24,000	27,102	23,679
Strathcona Regional District	14,000	14,552	10,348
Vancouver Island Regional Library	12,000	11,946	12,079
Municipal Finance Authority	7	10	7
British Columbia Assessment Authority	1,550	1,882	1,556
Province of BC - Police Tax	<u>13,518</u>	<u>15,355</u>	<u>13,998</u>
	<u>140,545</u>	<u>163,004</u>	<u>135,417</u>
Available for General Municipal Purposes	<u>344,035</u>	<u>346,994</u>	<u>334,033</u>

9. Contingent Liabilities:

- (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 have 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 trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2018, the plan had about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 contributors from local governments.

THE CORPORATION OF THE VILLAGE OF SAYWARD

Notes to the Financial Statements

December 31, 2019

10. Pension Plan (Continued):

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 \$ 25,016 (2018 - \$23,382) of employer contributions while employees contributed \$22,395 (2018 - \$18,437) to the plan in fiscal 2019.

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:

	<u>2019</u>	<u>2018</u>
	\$	\$
Unappropriated Surplus		
General	151,983	59,175
Sewer	292,625	288,135
Water	<u>214,504</u>	<u>155,532</u>
	<u>659,112</u>	<u>502,842</u>
Reserves (Schedule 4)	<u>405,401</u>	<u>747,732</u>
Equity in Tangible Capital Assets		
General	3,357,785	3,222,526
Sewer	1,909,108	1,939,967
Water	<u>5,207,667</u>	<u>2,687,378</u>
	<u>10,474,560</u>	<u>7,849,871</u>
Accumulated Surplus	<u>11,539,073</u>	<u>9,100,445</u>

THE CORPORATION OF THE VILLAGE OF SAYWARD

Notes to the Financial Statements

December 31, 2019

12. Fiscal Plan:

The Fiscal Plan amounts represent the Financial Plan Bylaw adopted by Council on April 3, 2019.

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.

	<u>2019</u>
	\$
Financial Plan (Budget) Bylaw	-
Add:	
Debt Principal Repayments	5,980
Capital Expenditures	3,380,817
Budgeted Transfers to Reserves	198,344
Less:	
Amortization Adjustment	(112,532)
Budgeted Transfers from Reserves	<u>(889,557)</u>
Annual Surplus Presented in Financial Statements	<u>2,583,052</u>

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.

THE CORPORATION OF THE VILLAGE OF SAYWARD

Notes to the Financial Statements

December 31, 2019

13. Segmented Information (Continued):

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. Refer to Schedule 3 for segment revenues and expense detail on a comparative basis.

14. Subsequent Events:

Truck Purchase

The Village purchased a truck for the purposes of performing snow plowing, sanding and salting in the Village on February 14, 2020. The Truck was purchased for \$53,000, and other parts, including the plow, salter and sander are expected to cost approximately \$12,000.

The Village financed this purchase through a promissory note totaling \$65,000 from the Municipal Finance Authority of BC. The promissory note bears interest at the lender's variable rate and carries a term of five years. This new truck was purchased to replace the Village's aged International 4200 dump truck which requires repairs to the engine. It is not yet known whether the truck will be repaired or sold for parts.

Newcastle Dam

The Village requested additional funding from the Ministry of Municipal Affairs and Housing to complete the Newcastle Dam capital project due to unforeseen complexities and challenges associated with the project. This request was denied on April 20, 2020 and as of the date of the financial statements additional funding has not yet been identified to complete the project.

COVID-19 Pandemic

Subsequent to the year ending December 31, 2019, the global outbreak of the coronavirus disease (COVID-19) has caused economic uncertainties that are likely to have a material impact on the annual surplus of the Village. The extent of the impact of COVID-19 on the Village and its operations for the year ending December 31, 2020 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, 2019

	2019		2018
	Budget	Actual	
	\$	\$	\$
(Note 12)			
Federal Government			
Grants in Lieu of Taxes	5,952	5,684	5,836
Other	5,000	-	6,500
Gas Tax Community Works Fund	<u>70,515</u>	<u>137,348</u>	<u>69,132</u>
	<u>81,467</u>	<u>143,032</u>	<u>81,468</u>
Province of BC and Federal/Provincial Programs			
General Fund			
Small Communities Grant	392,000	392,397	375,333
Other	<u>157,048</u>	<u>147,850</u>	<u>387,000</u>
	<u>549,048</u>	<u>540,247</u>	<u>762,333</u>
General Capital			
Infrastructure (Provincial)	2,501,260	2,168,188	518,595
Other	<u>43,629</u>	<u>36,761</u>	<u>32,735</u>
	<u>2,544,889</u>	<u>2,204,949</u>	<u>551,330</u>
	<u>3,175,404</u>	<u>2,888,228</u>	<u>1,395,131</u>

THE CORPORATION OF THE VILLAGE OF SAYWARD

Schedule 2 - Combined Statement of Operations by Segment

Year Ended December 31, 2019

	General Government	Recreation and Parks	Protective	Transportation	Solid Waste	Public Works	Sewer	Water	2019 Actual	2019 Budget (Note 12)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues										
Taxation	338,087	-	-	-	-	-	6,627	2,280	346,994	344,035
User Fees	-	-	-	-	34,870	-	65,566	109,438	209,894	207,236
Government Grants and Transfers	594,392	71,063	51,164	-	-	-	3,421	2,168,188	2,888,228	3,175,404
Sales of Services	50,179	31,309	-	-	-	-	-	-	81,488	102,935
Contribution from Others	-	1,155	470	-	-	-	-	-	1,625	-
Investment and Other Income	39,818	5,195	-	-	-	668	2,377	818	48,876	22,745
	<u>1,022,476</u>	<u>108,722</u>	<u>51,634</u>	<u>-</u>	<u>34,870</u>	<u>668</u>	<u>77,991</u>	<u>2,280,744</u>	<u>3,577,105</u>	<u>3,852,355</u>
Expenses										
Amortization	529	22,127	16,879	2,446	-	13,183	36,799	22,378	114,341	112,532
Debt Charges	-	-	-	-	-	-	2,178	749	2,927	2,930
Minor Capital	-	3,015	4,309	-	-	-	-	-	7,324	12,500
Operating	129,788	124,987	72,754	27,532	37,801	28,206	19,164	32,041	472,273	577,177
Wages and Benefits	<u>255,271</u>	<u>134,781</u>	<u>14,239</u>	<u>8,474</u>	<u>-</u>	<u>27,517</u>	<u>42,377</u>	<u>58,953</u>	<u>541,612</u>	<u>564,164</u>
	<u>385,588</u>	<u>284,910</u>	<u>108,181</u>	<u>38,452</u>	<u>37,801</u>	<u>68,906</u>	<u>100,518</u>	<u>114,121</u>	<u>1,138,477</u>	<u>1,269,303</u>
Excess (Deficiency) of Revenues over Expenses	<u>636,888</u>	<u>(176,188)</u>	<u>(56,547)</u>	<u>(38,452)</u>	<u>(2,931)</u>	<u>(68,238)</u>	<u>(22,527)</u>	<u>2,166,623</u>	<u>2,438,628</u>	<u>2,583,052</u>

THE CORPORATION OF THE VILLAGE OF SAYWARD

Schedule 3 - Combined Statement of Operations by Segment

Year Ended December 31, 2018

	General Government	Recreation and Parks	Protective	Transportation	Solid Waste	Public Works	Sewer	Water	2018 Actual	2018 Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues										
Taxation	326,786	-	-	-	-	-	794	6,453	334,033	339,587
User Fees	-	-	-	-	32,390	-	60,780	101,697	194,867	187,695
Government Grants and Transfers	455,022	364,301	53,037	-	-	-	4,176	518,595	1,395,131	541,607
Sales of Services	42,670	35,238	31,878	-	920	-	300	1,580	112,586	75,198
Contribution from Others	-	845	1,861	-	-	-	-	-	2,706	6,950
Investment and Other Income	33,062	4,975	-	-	-	125	2,146	738	41,046	21,100
	<u>857,540</u>	<u>405,359</u>	<u>86,776</u>	<u>-</u>	<u>33,310</u>	<u>125</u>	<u>68,196</u>	<u>629,063</u>	<u>2,080,369</u>	<u>1,172,137</u>
Expenses										
Amortization	529	20,828	16,565	2,446	-	9,194	36,799	22,379	108,740	101,120
Debt Charges	-	-	-	-	-	-	2,178	749	2,927	6,783
Minor Capital	18,578	3,458	-	-	-	-	-	11,696	33,732	100,000
Operating	131,853	124,073	48,873	28,782	44,251	28,103	21,059	38,769	465,763	676,189
Wages and benefits	219,709	135,610	19,372	-	-	67,635	39,632	51,268	533,226	516,020
	<u>370,669</u>	<u>283,969</u>	<u>84,810</u>	<u>31,228</u>	<u>44,251</u>	<u>104,932</u>	<u>99,668</u>	<u>124,861</u>	<u>1,144,388</u>	<u>1,400,112</u>
Excess (Deficiency) of Revenues over Expenses	<u>486,871</u>	<u>121,390</u>	<u>1,966</u>	<u>(31,228)</u>	<u>(10,941)</u>	<u>(104,807)</u>	<u>(31,472)</u>	<u>504,202</u>	<u>935,981</u>	<u>(227,975)</u>

THE CORPORATION OF THE VILLAGE OF SAYWARD

Schedule 4 - Reserve Fund Transactions

Year Ended December 31, 2019

	Roads	Fire Protection	Rec. Centre Equipment	Rec Comm. Fundraising	Sewer	Land Sale	Federal Works Fund	Climate Action	Election	2019 Total (Note 11)	2018 Total (Note 11)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue											
Government Grants	-	33,340	-	-	-	-	-	-	-	33,340	31,200
Other Income	-	23,096	-	-	-	-	-	-	-	23,096	36,333
	-	56,436	-	-	-	-	-	-	-	56,436	67,533
Expenses											
Other	-	56,436	-	-	-	-	-	-	-	56,436	48,636
Net Surplus	-	-	-	-	-	-	-	-	-	-	18,897
Transfers											
From (to)											
Operating Fund	-	-	-	-	-	-	137,348	-	2,525	139,873	75,301
Acquisition of Capital Assets	-	-	-	-	-	-	(482,204)	-	-	(482,204)	(16,310)
Change in Reserve Fund Balances	-	-	-	-	-	-	(344,856)	-	2,525	(342,331)	77,888
Opening Fund Surplus Balance	29,000	-	1,593	308	5,320	42,382	647,483	21,646	-	747,732	669,844
Ending Fund Surplus Balance	29,000	-	1,593	308	5,320	42,382	302,627	21,646	2,525	405,401	747,732



Village of Sayward

STATEMENT OF FINANCIAL INFORMATION PREPARED UNDER THE FINANCIAL INFORMATION ACT FOR THE YEAR ENDING DECEMBER 31, 2019

MANAGEMENT REPORT

Prepared under the Financial Information Regulation, Schedule 1, Section 9

The financial statements contained in this Statement of Financial Information under the Financial Information Act have been prepared by management in accordance with Canadian public-sector accounting standards. Management is responsible for the integrity and objectivity of these statements as well as the supplementary statements and schedules. Management maintains a system of internal controls to provide reasonable assurance that the assets are safeguarded, and the transactions are authorized, recorded and reported properly.

Council is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and exercises this responsibility through Council. Council reviews internal financial statements and external Audited Financial Statements.

Our external auditors, Chan Nowosad Boates Inc., conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination includes a review and evaluation of the Village's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to financial management of the Corporation of the Village of Sayward and meet when required.

On behalf of the Village of Sayward,

A handwritten signature in black ink, appearing to read 'John France', is written over a horizontal line.

John France
Acting Chief Administrative Officer

Village of Sayward

Schedule of Remuneration and Expenses for Council and Employees for 2019

1) Elected Officials, Employees appointed by Cabinet and Members of the Board of Directors

	Remuneration	Expenses
Mayor John MacDonald	9,360	3,114
Councillor Norm Kirschner	7,200	503
Councillor Joyce Ellis	7,200	0
Councillor Wesley Cragg	7,200	4,706
Councillor William Ives	7,200	4,812
Totals	38,160	13,135

2) Other Employees (excluding those listed in Part 1 above)

	Remuneration	Expenses
Gross wages and expenses for employees earning over \$75,000, including taxable benefits: Lisa Clark - Chief Financial Officer & Chief Administrative Officer	79,417	1,554
Consolidated Total for each Employee paid less than \$75,000, including taxable benefits	331,690	15,998
Total Other Employees	411,107	17,552

3) Reconciliation

Total remuneration - Elected Officials	38,160
Total remuneration - Other Employees	411,107
Subtotal	449,267
*Reconciliation items: see note below	92,345
Total per Financial Statements	541,612
Variance	0

**Note: The Village prepares the Schedule of Remuneration and Expenses for Council and Employees based on T4's, which does not include the employer portion of benefits, Municipal Pension Plan contributions and other employee benefits and payroll costs which is why this figure differs from wages per the Financial Statements.*

Village of Sayward

Schedule of Payments made for the Provision of Goods or Services for 2019

1) List of suppliers who received aggregate payments exceeding \$25,000

Supplier name	Aggregate
BC Hydro	57,879
Berry & Vale Contracting Ltd.	387,224
Coastal Welding & Metal Fabrication	63,163
Comox Strathcona Regional Hospital District	27,122
Global Water Partners GWP	2,070,621
Northwest Hydraulic Consultants	86,472
Onsite Engineering Ltd	32,387
Receiver General of Canada	121,946
Strathcona Regional District	47,336
Superior Propane	33,180
Wacor Holding Ltd.	81,527
Total Suppliers Equal & Over \$25,000	3,008,857

2) Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less	203,523
--	----------------

3) Total of payments to suppliers for grants and contributions exceeding \$25,000

Consolidated total of grants exceeding \$25,000	0
Consolidated total of contributions exceeding \$25,000	0
Consolidated total of all grants and contributions exceeding \$25,000	0

4) Reconciliation

Total of aggregate payment exceeding \$25,000 paid to suppliers	3,008,857
Consolidated total of payments of \$25,000 or less paid to suppliers	203,523
Consolidated total of all grants and contributions exceeding \$25,000	0
Capital Additions	2,729,857
Payroll	541,612
Amortization	114,341
Sub Total	1,138,477
Total per Statement of Operations	1,138,477
Variance	0

Village of Sayward
Statement of Severances, Guarantees and Indemnity Agreements

Severance Agreements

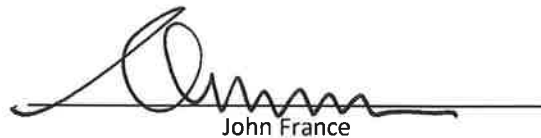
There were **one** severance agreement made between the Village of Sayward and an employee during the fiscal year 2019. The severance paid was equal to the equivalent of 3 months gross salary. No other severance agreements were made during fiscal 2019.

Guarantees & Indemnities

The Village of Sayward has not given any guarantees or indemnities under the Guarantees & indemnities Regulation during the fiscal year 2019.

Village of Sayward
Statement of Financial Information Approval

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements and schedules in this Statement of Financial Information, produced under the *Financial Information Act*.



John France
Acting Chief Administrative Officer
October 16, 2020

Norm Kirschner
Acting Mayor
October 16, 2020



STAFF REPORT

For: Mayor and Council
Prepared by: John France, Acting CAO
Subject: 2021 Regular Council Meeting Schedule
Meeting date: November 3, 2020

BACKGROUND

Pursuant to Section 127 (1) of the *Community Charter* a Council must:

- a) make available to the public a schedule of the date, time and place of regular council meetings, and,
- b) give notice of the availability of the schedule in accordance with section 94 [*public notice*] at least once a year.

ATTACHMENTS

- 2021 Regular Council Meeting Schedule

DISCUSSION

Staff have prepared a 2021 Regular Council Meeting Schedule for Council's review and approval. Staff note that Council usually varies the schedule for the summer, one meeting each month for June, July, and August all on the third Tuesday, and one meeting in December.

STAFF RECOMMENDATIONS

THAT Council receives the attached 2021 Regular Council Meeting Schedule, and;

THAT Council approves the attached 2021 Regular Council Meeting Schedule as presented noting that June, July, August, and December meetings are varied to one meeting per month from Council Procedure Bylaw No. 416, 2015.

Respectfully submitted,

John France, Acting CAO



Notice of Regular Council Meetings

The Village of Sayward Regular Council Meetings for the year 2021 will held in Council Chambers located at 652 H'Kusam Way at 7:00 PM on the following dates:

January	Tuesday	5
January	Tuesday	19
February	Tuesday	2
February	Tuesday	16
March	Tuesday	2
March	Tuesday	16
April	Tuesday	6
April	Tuesday	20
May	Tuesday	4
May	Tuesday	18
June	Tuesday	15
July	Tuesday	20
August	Tuesday	17
September	Tuesday	7
September	Tuesday	21
October	Tuesday	5
October	Tuesday	19
November	Tuesday	2
November	Tuesday	16
December	Tuesday	7

Notes:

1. AVICC 2021 April 16-18 in Nanaimo
2. UBCM 2021 September 13-17 in Vancouver
3. COVID restrictions will apply to meeting capacity and spacing. Pursuant to Provincial Health directives, other restrictions may apply.