

DISTRICT OF NEW HAZELTON



2019 Annual Report

District of New Hazelton

2019 Annual Report

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MAYOR'S MESSAGE

June 30, 2019

I am pleased to present a copy of the District of New Hazelton Annual Report for 2019. I hope that you will find the information presented useful and enlightening.

The District had a busy year in 2018 winding up some of our ongoing projects and embarking on some new ones; there is never a dull moment! Most of the work on the 13th Avenue watermain upgrade took place in 2017 however there was some outstanding work that was finalized in the spring of 2018. As there were some funds that were not dispersed during this project, we received approval from the Province to extend the work into 2019. This summer/fall we will be doing some valve work on the corner of 13th and Laurier which will use the last of the grant funding. The District finalized the purchase of the old Red Apple building and began renovations on a new community center which will have its official grand opening later this year. We are excited about offering a hall/gathering place, a commercially permitted kitchen, conference room and much needed office rental space! It is a beautiful building and we hope you enjoy it for many years to come! While still in its infancy stages, the District has partnered with Bulkley Valley Insurance Services to provide house insurance. We will have an official opening for this new service soon. Public Works continues to maintain our roadways and have been working hard to upgrade storm sewers throughout the community and our snow removal is second to none.

Our annual Canada Day and Winterfest celebrations continue to be a hit with residents and visitors alike. Council is pleased with the support from our suppliers and all the hard work of the staff to make these events "*the place to be*" in July and December of each year. We hope that you will join us again this year.

As we move through 2019, staff will continue to maintain our infrastructure and work to provide the best service possible for all of our residents.

Thank you for taking the time to read our Annual Report. If you have any questions, please do not hesitate to drop by the office and have a chat with the staff.



Gail Lowry
Mayor

**THE DISTRICT OF NEW HAZELTON
Consolidated Financial Statements
As at December 31, 2018**

**THE DISTRICT OF NEW HAZELTON
COUNCIL - 2018**

MAYOR
Gail Lowry

COUNCILORS

Braunwyn Henwood
Ray Sturney
Jutta Hobenshield

Allan Berg
George Burns
Mike Weeber

APPOINTED OFFICIALS - 2018

Chief Administrative Officer
Public Works Superintendent

Wendy Hunt
Chris Lawrence

THE DISTRICT OF NEW HAZELTON
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AS AT DECEMBER 31, 2018

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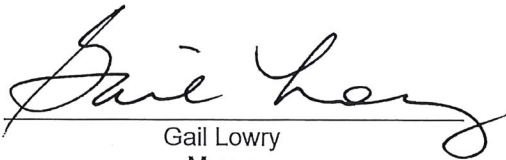
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MANAGEMENT'S REPORT

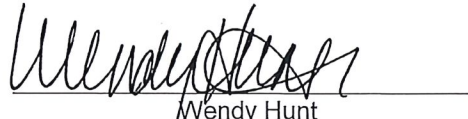
The management of The District Of New Hazelton is responsible for the integrity of the accompanying consolidated financial statements. The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards. The preparation of the consolidated financial statements necessarily includes some amounts which are based on the best estimates and careful judgment of management.

To assist in meeting its responsibility, management maintains accounting, budget and other internal controls. These controls provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, in order that the integrity of financial records is maintained.

The consolidated financial statements have been audited by the independent firm of MNP LLP Chartered Professional Accountants. Their report to the Mayor and Council, stating the scope of their examination and opinion on the consolidated financial statements accompanies this statement.



Gail Lowry
Mayor



Wendy Hunt
Chief Administrative Officer

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Members of Council of The District of New Hazelton

Opinion

We have audited the consolidated financial statements of The District of New Hazelton (the "District"), which comprise the consolidated statement of financial position as at December 31, 2018, and the consolidated statements of operations, changes in net financial assets and cash flow for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the District as at December, 31, 2018, and the results of its consolidated operations and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of the report. We are independent of the District in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 to accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated 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 District'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 account and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District'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 consolidated 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 District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the District to express an opinion on the consolidated financial statement. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

Terrace British Columbia
May 13, 2019

MNP LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

THE DISTRICT OF NEW HAZELTON
 CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 AS AT DECEMBER 31, 2018

	2018	2017
Financial assets		
Cash and short-term investments - (Note 3)	\$ 1,985,822	\$ 2,057,488
Accounts Receivable, trade and other - (Note 4)	230,420	384,981
Taxes receivable - current	44,723	42,005
Taxes receivable - arrears	15,704	7,990
	<u>2,276,669</u>	<u>2,492,464</u>
Liabilities		
Accounts payable and accrued liabilities	152,639	81,336
Deferred revenue - (Note 5)	278,259	600,976
	<u>430,898</u>	<u>682,312</u>
Net financial assets	<u>1,845,771</u>	<u>1,810,152</u>
Non-financial assets		
Inventory - parts and supplies	71,768	84,756
Tangible capital assets - (Schedule 2)	9,128,165	8,680,712
Prepaid expenses	20,006	15,238
	<u>9,219,939</u>	<u>8,780,706</u>
Accumulated surplus - (Note 7)	<u>\$ 11,065,710</u>	<u>\$ 10,590,858</u>

Commitments and contingencies - (Note 10)

Approved by:


 Gail Lowry
 Mayor


 Wendy Hunt
 Chief Administrative Officer

THE DISTRICT OF NEW HAZELTON

**CONSOLIDATED STATEMENT OF OPERATIONS
AS AT DECEMBER 31, 2018**

	2018	Budget (Note 11)	2017
Revenues			
Net taxes available for municipal purposes - (Note 8)	\$ 616,406	\$ 619,000	\$ 611,024
Utility usage fees	248,125	263,000	235,904
Other fees and sale of goods and services	138,662	148,000	158,181
Government grants and transfers - (Note 9)	1,114,839	2,379,000	955,752
ICBC commissions	376,904	341,000	365,657
Investment income	32,665	16,000	21,613
	2,527,601	3,766,000	2,348,131
Expenses			
General government	841,279	1,388,500	782,082
Protective services	66,866	107,700	77,200
Transportation and transit	595,612	714,200	564,608
Recreation and youth services	71,094	46,600	73,377
Water operations	236,170	139,000	255,075
Sewer operations	111,661	57,500	86,703
Garbage operations	77,567	75,000	74,292
Tourism and community development	52,500	12,500	422,046
	2,052,749	2,541,000	2,335,383
Annual surplus	474,852	1,225,000	12,748
Accumulated surplus - beginning of year	10,590,858	10,590,858	10,578,110
Accumulated surplus - end of year	\$ 11,065,710	\$ 11,815,858	\$ 10,590,858

THE DISTRICT OF NEW HAZELTON

**CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
AS AT DECEMBER 31, 2018**

	2018	Budget (Note 11)	2017
Annual surplus	\$ 474,852	\$ 1,225,000	\$ 12,748
Acquisition of tangible capital assets	(921,750)	2,373,000	(784,419)
Amortization of tangible capital assets	421,392	350,000	427,227
Loss on disposal of tangible capital assets	1,354	-	4,249
Proceeds on disposal of tangible capital assets	51,551	-	66,419
Changes in other non-financial assets	8,220	-	21,922
Increase (decrease) in net financial assets	35,619	3,948,000	(251,854)
Net financial assets - beginning of year	1,810,152	1,810,152	2,062,006
Net financial assets - end of year	\$ 1,845,771	\$ 5,758,152	\$ 1,810,152

THE DISTRICT OF NEW HAZELTON
CONSOLIDATED STATEMENT OF CASH FLOW
AS AT DECEMBER 31, 2018

	2018	2017
Operating transactions		
Annual surplus	\$ 474,852	\$ 12,748
Non-cash items:		
Amortization	421,392	427,227
Loss on the disposal of tangible capital assets	1,354	4,249
Changes to financial assets/liabilities:		
Decrease (Increase) in taxes receivable	(10,432)	(17,376)
Decrease (Increase) in inventory and other	8,220	21,924
Decrease (increase) in accounts receivable	154,561	(296,267)
Increase (decrease) in accounts payable	71,303	768
Increase (decrease) in deferred revenue	(322,717)	86,534
Cash provided by operating transactions	797,179	235,558
Capital transactions		
Acquisition of tangible capital assets	(921,750)	(784,419)
Proceeds from the disposal of tangible capital assets	51,551	66,419
	(868,845)	(713,751)
Decrease in cash position	(71,666)	(478,193)
Cash and equivalents - beginning of year	2,057,488	2,535,681
Cash and equivalents - end of year	\$ 1,985,822	\$ 2,057,488

THE DISTRICT OF NEW HAZELTON

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS AS AT DECEMBER 31, 2018

1. General

The District of New Hazelton was incorporated under the provisions of the British Columbia Municipal Act. Its principal activities are the provision of local government services in the District, as governed by the Community Charter and the Local Government Act.

The notes to the consolidated financial statements are an integral part of these financial statements. They provide detailed information and explain the significant accounting and reporting policies and principles that form the basis of these statements. They also provide relevant supplementary information and explanations which cannot be expressed in the consolidated financial statements.

2. Significant accounting policies

The consolidated financial statements of The District of New Hazelton (the District) are prepared by management in accordance with Canadian public sector accounting standards for municipal governments established by the Public Sector Accounting Board ("PSAB") of CPA Canada. The significant accounting policies are summarized as follows:

a) Basis of accounting

The basis of accounting followed in these consolidated financial statements is an accrual method and includes revenues in the period in which the transactions or events occurred that gave rise to the revenues and expenses in the period the goods and services were acquired and a liability was incurred.

b) Fund accounting

Funds within the consolidated financial statements consists of the operating, capital and reserves funds. Transactions between funds are recorded as inter fund transfers.

Operating Fund - This fund, consisting of the general, water and sewer operating funds, comprises the operating costs of the services provided by the District.

Capital Fund - This fund, consisting of the general, water and sewer capital funds, comprises property, plant and equipment expenditures and related financing.

Reserves Fund - The reserves fund has been established to hold assets for specific future purposes as approved by Council. Allowable transfers to and from these funds are defined in reserve fund establishment bylaws.

c) Tangible capital assets

Tangible capital assets, comprised of capital assets and capital work-in-progress, are recorded at cost less accumulated amortization and are classified according to their functional use. Amortization is recorded on a straight-line basis over the estimated useful life of the asset commencing the year the asset is put in to service. Donated tangible capital assets are reported at fair value at the time of donation. Estimated useful lives are as follows:

Land improvements	15 years
Buildings	20 to 50 years
Furniture, equipment and technology	5 to 20 years
Motor vehicles	5 to 20 years
Transportation infrastructure	15 to 40 years
Water infrastructure	10 to 100 years
Sanitary sewer infrastructure	25 to 85 years

d) Inventory

Inventory of supplies is recorded as a non-financial asset and is valued at the lower of cost and net realizable value. Cost is determined by the first-in, first-out method. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and selling costs.

(continued)

THE DISTRICT OF NEW HAZELTON

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS AS AT DECEMBER 31, 2018

2. Significant accounting policies *(continued)*

e) Revenue recognition

Taxation revenues are recognized at the time of issuing the property tax notices for the fiscal year. Fees and charges revenue are recognized when services are rendered. Investment income is accrued as earned.

Other Revenues are recognized when earned in accordance with the terms of the agreement when the amounts are measurable and when collection is reasonably assured.

The District of New Hazelton recognizes a government transfer as revenue when the transfer is authorized and all eligibility criteria, if any, have been met. Grants and donations are recognized in the financial statements in the period which the events giving rise to the transfer occur, eligibility criteria are met, and reasonable estimates of the amount can be made. A government transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability (deferred revenue). In such circumstances, the District recognizes the revenue as the liability is settled.

Deferred revenue represents user charges and other fees which have been collected, for which the related services have yet to be provided. These amounts will be recognized as revenue in the fiscal year the services are provided

f) Basis of segmentation

Municipal services have been segmented by grouping services that have similar service objectives (by function). Revenues that are directly related to the costs of the function have been attributed to each segment.

g) Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenue over expenses, provides the consolidated change in net financial assets for the year.

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 amounts reported in the consolidated financial statements and accompanying notes. It is reasonably possible that circumstances may arise that cause actual results to differ from management estimates, however, management does not believe it is likely that such differences will materially affect the District's financial position. Adjustments, if any, will be reflected in operations in the period of settlement.

Significant areas requiring the use of management estimates relate to amortization of tangible capital assets, the collectibility of accounts and taxes receivable.

(continued)

THE DISTRICT OF NEW HAZELTON

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS AS AT DECEMBER 31, 2018

2. Significant accounting policies *(continued)*

i) Financial instruments

The District's financial instruments consist of cash and short-term investments, accounts receivable, trade, and other and accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that the District is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values, unless otherwise noted.

j) Cash and short term investments

Cash and short term investments are comprised of amounts held in the District's bank accounts including cash deposits, short term investments with maturity of 1 year or less and Municipal Finance Authority of B.C. money market funds.

k) Liability for contaminated sites

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the District of New Hazelton is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at December 31, 2018.

At each financial reporting date, the District of New Hazelton reviews the carrying amount of the liability. Any revisions required to the amount previously recognized is accounted for in the period revisions are made. The District continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

There are no liabilities recorded for contaminated sites at December 31, 2018 as the District has not identified any contaminated sites.

l) Adoption of New Accounting Standards

PS 2200 Related Party Disclosures

Effective January 1, 2018, the District adopted the recommendations relating to PS 2200 Related Party Disclosures, as set out in the CPA Canada public sector accounting standards. Pursuant to the recommendations, the change was applied prospectively, and prior periods have not been restated.

This new Section defines a related party and establishes disclosures required for related party transactions. Disclosure of information about related party transactions and the relationship underlying them is required when they have occurred at a value different from that which would have been arrived at if the parties were unrelated, and they have, or could have, a material financial effect on the financial statements.

There was no material impact on the consolidated financial statements of adopting the new Section.

(continued)

THE DISTRICT OF NEW HAZELTON

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS AS AT DECEMBER 31, 2018

2. Significant accounting policies (continued)

PS 3420 Inter-entity Transactions

Effective January 1, 2018, the District adopted the recommendations relating to PS 3420 *Inter-entity Transactions*, as set out in the CPA Canada public sector accounting standards. Pursuant to the recommendations, the change was applied prospectively, and prior periods have not been restated.

The new Section establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective. The main features of the new Section are:

- Under a policy of cost allocation, revenues and expenses are recognized on a gross basis.
- Transactions are measured at the carrying amount, except in specific circumstances.
- A recipient may choose to recognize unallocated costs for the provision of goods and services and measure them at the carrying amount, fair value or other amount dictated by policy, accountability structure or budget practice.
- The transfer of an asset or liability for nominal or no consideration is measured by the provider at the carrying amount and by the recipient at the carrying amount or fair value.
- Inter-entity transactions are considered in conjunction with PS 2200 *Related Party Disclosures*.

There was no material impact on the consolidated financial statements of adopting the new Section.

PS 3210 Assets

Effective January 1, 2018, the District adopted the recommendations relating to PS 3210 *Assets*, as set out in the CPA Canada Public Sector Accounting Handbook. Pursuant to the recommendations, the change was applied prospectively, and prior periods have not been restated.

The new Section provides guidance for applying the definition of assets set out in PS 1000 *Financial Statement Concepts*. The main features of this standard are as follows:

- Assets are defined as economic resources controlled by a government as a result of past transactions or events and from which future economic benefits are expected to be obtained.
- Economic resources can arise from such events as agreements, contracts, other government's legislation, the government's own legislation, and voluntary contributions.
- The public is often the beneficiary of goods and services provided by a public sector entity. Such assets benefit public sector entities as they assist in achieving the entity's primary objective of providing public goods and services.
- A public sector entity's ability to regulate an economic resource does not, in and of itself, constitute control of an asset, if the interest extends only to the regulatory use of the economic resource and does not include the ability to control access to future economic benefits.
- A public sector entity acting as a trustee on behalf of beneficiaries specified in an agreement or statute is merely administering the assets, and does not control the assets, as future economic benefits flow to the beneficiaries.
- An economic resource may meet the definition of an asset, but would not be recognized if there is no appropriate basis for measurement and a reasonable estimate cannot be made, or if another Handbook Section prohibits its recognition. Information about assets not recognized should be disclosed in the notes.

There was no material impact on the consolidated financial statements of adopting the new Section

(continued)

THE DISTRICT OF NEW HAZELTON

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS AS AT DECEMBER 31, 2018

2. Significant accounting policies (continued)

PS 3320 Contingent Assets

Effective January 1, 2018, the District adopted the recommendations relating to PS 3320 *Contingent Assets*, as set out in the CPA Canada Public Sector Accounting Handbook. Pursuant to the recommendations, the change was applied prospectively, and prior periods have not been restated.

The new Section establishes disclosure standards on contingent assets. The main features of this standard are as follows:

- Contingent assets are possible assets arising from existing conditions or situations involving uncertainty. That uncertainty will ultimately be resolved when one or more future events not wholly within the public sector entity's control occurs or fails to occur. Resolution of the uncertainty will confirm the existence or non-existence of an asset.
- Passing legislation that has retroactive application after the financial statement date cannot create an existing condition or situation at the financial statement date.
- Elected or public sector entity officials announcing public sector entity intentions after the financial statement date cannot create an existing condition or situation at the financial statement date.
- Disclosures should include existence, nature, and extent of contingent assets, as well as the reasons for any non-disclosure of extent, and the bases for any estimates of extent made.
- When a reasonable estimate can be made, disclosure should include a best estimate and a range of possible amounts (or a narrower range of more likely amounts), unless such a disclosure would have an adverse impact on the outcome.

There was no material impact on the consolidated financial statements of adopting the new Section.

PS 3380 Contractual Rights

Effective January 1, 2018, the District adopted the recommendations relating to PS 3380 *Contractual Rights*, as set out in the CPA Canada Public Sector Accounting Handbook. Pursuant to the recommendations, the change was applied prospectively, and prior periods have not been restated.

This new Section establishes disclosure standards on contractual rights, and does not include contractual rights to exchange assets where revenue does not arise. The main features of this standard are as follows:

- Contractual rights are rights to economic resources arising from contracts or agreements that will result in both an asset and revenue in the future.
- Until a transaction or event occurs under a contract or agreement, an entity only has a contractual right to an economic resource. Once the entity has received an asset, it no longer has a contractual right.
- Contractual rights are distinct from contingent assets as there is no uncertainty related to the existence of the contractual right.
- Disclosures should include descriptions about nature, extent, and timing.

There was no material impact on the consolidated financial statements of adopting the new Section.

THE DISTRICT OF NEW HAZELTON

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
AS AT DECEMBER 31, 2018**

3. Cash and short-term investments

Cash and short-term investments are comprised of cash on deposit and investments as follows:

	2018	2017
Municipal Finance Authority of B.C. investments:		
- Money market fund	\$ 218,376	\$ 214,832
Cash	1,767,446	1,842,656
	\$ 1,985,822	\$ 2,057,488

4. Accounts receivable

	2018	2017
Government grants receivable:		
Provincial		
Northern Development Initiative Trust - Economic Capacity Fund	\$ 21,250	\$ 16,600
13th Avenue Water Line Upgrade Project	116,434	268,013
Wastewater Treatment Facility Assessment Project	-	8,025
UBCM - Asset Management Grant	11,170	10,000
GST rebate	53,560	58,513
Other	28,006	23,830
	\$ 230,420	\$ 384,981

5. Deferred revenue

Included in deferred revenue is the following:

	2018	2017
UBCM Federal Gas Tax Community Works Fund reserve - balance at beginning of year	\$ 600,976	\$ 514,442
Amount received during the year	84,553	80,985
Interest revenue	4,374	5,549
Regional District USRC contribution	(40,000)	-
Community hall	(371,644)	-
Balance - end of year	\$ 278,259	\$ 600,976

UBCM Federal Gas Tax Agreement Community Works Fund

Gas tax funding is provided by the Government of Canada. The use of the funding is established by a funding agreement between the Municipality and the Union of B.C. Municipalities. Gas tax funding may be used towards designated public transit, community energy, water, wastewater, solid waste and capacity building projects, as specified in the funding agreements.

**THE DISTRICT OF NEW HAZELTON
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
AS AT DECEMBER 31, 2018**

6. Equity in tangible capital assets

Equity in tangible capital assets represents the net book value of total capital assets less long term obligations assumed to acquire those assets. The change in consolidated equity in tangible capital assets is as follows:

	2018	2017
Increases:		
Capital acquisitions	\$ 921,750	\$ 784,421
Decreases:		
Dispositions at net book value	(52,905)	(70,668)
Amortization	(421,392)	(427,227)
Change in equity in tangible capital assets	447,453	286,526
Equity in tangible capital assets - beginning of year	8,680,712	8,394,186
Equity in tangible capital assets - end of year	\$ 9,128,165	\$ 8,680,712

7. Accumulated surplus

	2018	2017
Operating fund	\$ 1,076,189	\$ 950,564
Reserves fund (<i>Schedule 3</i>)	861,356	959,582
Equity in tangible capital assets - (<i>Note 6</i>)	9,128,165	8,680,712
	\$ 11,065,710	\$ 10,590,858

8. Net taxes available for municipal purposes

	2018	2017
Taxes:		
Property	\$ 874,459	\$ 838,481
Frontage	61,303	61,422
Revenue in lieu of taxes	52,447	50,890
Penalties and interest on taxes	12,735	8,189
	1,000,944	958,982
Less taxes on behalf of:		
School District	220,990	203,043
North West Regional Hospital District	35,306	37,164
Regional District of Kitimat-Stikine	124,799	104,179
B.C. Assessment Authority	3,432	3,561
Other	11	11
	384,538	347,958
Net taxes available for municipal purposes	\$ 616,406	\$ 611,024

THE DISTRICT OF NEW HAZELTON

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
AS AT DECEMBER 31, 2018**

9. Government grants and transfers

The following government grants and transfers have been included in revenues:

	2018	2017
Unconditional grants and transfers		
Provincial	\$ 436,777	\$ 426,409
Regional District / Other	31,397	16,600
	468,174	443,009
Conditional grants and transfers		
Provincial	235,021	498,088
Deferred revenue - UBCM Federal Gas Tax Agreement		
Community Works Fund	411,645	-
Regional District / Other	-	14,656
	\$ 1,114,839	\$ 955,752

10. Commitments and contingencies

a) Capital requirements

District Council has approved a 2019 - 2023 tangible capital expenditure financial plan of \$3,178,000. The 2019 requirement of \$202,500 is to be funded from an allocation of surplus funds.

b) Pension plan

The District and its employees contribute to the Municipal Pension Plan (a jointly-trusted pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of the assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2018, the plan has approximately 197,000 active members and approximately 95,000 retired members. Active members include approximately 39,000 contributors from local government.

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 amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation for the Municipal Pension Plan as of December 31, 2015, indicated a \$2.224 billion funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1.927 billion was transferred to the rate stabilization account and \$297 million of the surplus ensure the required contribution rates remain unchanged.

The District of New Hazelton paid \$46,731 for employer contributions to the plan in fiscal 2018 (\$48,759 in 2017).

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

(continued)

THE DISTRICT OF NEW HAZELTON

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS AS AT DECEMBER 31, 2018

10. Commitments and contingencies (*continued*)

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

c) B.C. Assessment Authority appeals

Due to the uncertainty of the outcome of appeals to the B.C. Assessment Authority, it is not possible to accurately estimate any liability to repay taxes or any asset for taxes receivable. It is the policy of the District to record the effect of any tax adjustments relating to outstanding appeals in the year the taxes are repaid or received.

d) Reciprocal Insurance Exchange Agreement

The District of New Hazelton is a subscribed member of the Municipal Insurance Association of British Columbia (The "Exchange") as provided by Section 3.02 of the Insurance Act of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact upon any subscriber. Under the Reciprocal Insurance Exchange Agreement the District is assessed a premium and specific deductible for its claims based on population. The obligation of the District of New Hazelton with respect to the Exchange and/or contracts and obligations entered into by the exchange on behalf of its subscribers in connection with the Exchange are in every case several, and not joint and several. The District of New Hazelton irrevocably and unconditionally undertakes and agrees to indemnify and save the other harmless subscribers against liability losses and costs which the other subscriber may suffer.

e) Contingent liabilities

The District, as a member of the Regional District of Kitimat-Stikine, is jointly and severally liable for their net capital liabilities.

THE DISTRICT OF NEW HAZELTON

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
AS AT DECEMBER 31, 2018**

11. Annual Budget

Fiscal plan amounts represent the Financial Plan Bylaw adopted by Council on January 8, 2018.

The Financial Plan anticipated the use of surpluses accumulated in previous years to balance against current year expenses in excess of current year revenues. In addition, the Financial Plan anticipated capital expenses rather than amortization expense.

The following shows how these amounts were combined:

Financial Plan approved by Council	\$ -
Add Back:	
Amortization	(350,000)
Transfers to/from own funds	(694,500)
Less:	
Capital expenditures per budget	2,373,000
Transfer to/from reserve	(103,500)
<hr/>	
Annual Surplus per Statement of Operations	\$ 1,225,000

12. Segmented Information

The District is a diversified municipal government institution that provides a wide range of services to its citizens such as roads, water, sewer and drainage infrastructure, fire protection, police protection (RCMP), cemetery, recreation centre, garbage collection and parkland. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

General Government Services

The City Manager is the liaison between Council and the District departments and staff. The Corporate Services Department supports the legislated activities of Council, and provides information to citizens with respect to Council/Committee processes, reporting procedures and decisions, and District activities.

Protective Services

Protection is comprised of fire protection, policing, dog control officer and building inspection.

Bylaw enforcement administers, monitors, and seeks compliance with the bylaws enacted by the Mayor and Council to regulate the conduct of affairs in the District of New Hazelton.

Fire protection is provided by the fire department, whose volunteer members receive compensation for each callout in which they take part.

Policing is provided under contract with the RCMP operating from a detachment building located in the District of New Hazelton.

THE DISTRICT OF NEW HAZELTON

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS AS AT DECEMBER 31, 2018

12. Segmented Information *(continued)*

The District of New Hazelton's Management and Public Works Department work together to regulate all construction within the District. This is achieved through the use of the District of New Hazelton's Building and Plumbing Bylaw, the British Columbia Building Code, the British Columbia Fire Code and other related bylaws and enactments with the District of New Hazelton.

Transportation and Transit Services

The Transportation and Transit Services (Public Works) Department is responsible for the infrastructure of the District:

Ensuring clean and safe water to the District, supplied through underground pipes and reservoirs,

Maintaining a separate system of underground pipes to collect sewer or waste water for proper treatment prior to discharging it,

Providing and maintaining the District's roads, sidewalks, street lights, signage and line markings, storm drainage and hydrants.

Cemetery (Public Works) Department provides cemetery services including the maintenance of the cemetery grounds.

Recreation and Youth Services

The Recreation and Youth Services Department contribute to the quality of life and personal wellness of the community through the provision of a variety of special events, programs, services and facilities.

Water Operations

Water includes all of the operating activities related to the treatment and distribution of water throughout the District.

Sewer Operations

Sewer includes all of the operating activities related to the collection and treatment of waste water (sewage) throughout the District.

Garbage Operations

Garbage Services (Public Works) is responsible for the garbage collection and compost and recycling programs operating in the District of New Hazelton. Garbage collection is performed by a contractor.

Tourism and Community Development

Tourism and Community Development contribute to community organizations providing services to benefit community members.

THE DISTRICT OF NEW HAZELTON
Consolidated Schedule of Segmented Revenue and Expenses
Year Ended December 31, 2018

	General government services	Protective services	Transportation and transit services	Recreation and youth services	Water operations	Sewer operations	Garbage operations	Tourism and community development	Other	2018	2018 Budget
Revenues											
Net taxes available for district purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 616,406	\$ 619,000
Utility usage fees	-	-	-	-	137,156	42,644	68,325	-	-	248,125	263,000
Other fees and sale of goods and services	86,195	17,000	325	14,865	-	-	-	-	20,277	138,662	148,000
Government grants and transfers	1,114,839	-	-	-	-	-	-	-	-	1,114,839	2,379,000
ICBC Commissions	-	-	-	-	-	-	-	-	376,904	341,000	341,000
Investment income	-	-	-	-	-	-	-	-	32,665	32,665	16,000
	1,201,034	17,000	325	14,865	137,156	42,644	68,325	-	1,046,252	2,527,601	3,786,000
Expenses											
Salaries, wages and benefits	378,662	19,532	306,644	-	50,135	-	-	-	-	754,973	705,000
Goods and services	310,097	34,519	214,397	46,783	62,904	71,298	77,567	-	-	817,565	1,488,500
Interest and bank charges	4,965	-	-	-	-	-	-	-	-	4,965	5,000
Other	1,354	-	-	-	-	-	-	52,500	-	53,854	12,500
Amortization	146,201	12,815	74,571	24,311	123,131	40,363	-	-	-	421,392	350,000
	841,279	66,866	595,612	71,094	236,170	111,661	77,567	52,500	-	2,052,749	2,541,000
	\$ 359,755	\$ (49,866)	\$ (595,287)	\$ (56,229)	\$ (99,014)	\$ (69,017)	\$ (9,242)	\$ (52,500)	\$ 1,046,252	\$ 474,852	\$ 1,225,000

	General government services	Protective services	Transportation and transit services	Recreation and youth services	Water operations	Sewer operations	Garbage operations	Tourism and community development	Other	2017
Revenues										
Net taxes available for district purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 611,024
User fees and sale of goods and services	78,968	17,300	1,950	19,004	127,328	40,599	67,977	-	-	353,126
Government grants and transfers	955,752	-	-	-	-	-	-	-	-	955,752
ICBC Commissions	-	-	-	-	-	-	-	-	365,657	365,657
Investment income	-	-	-	-	-	-	-	-	21,613	21,613
Building rentals and other revenue	-	-	-	-	-	-	-	-	40,959	40,959
	1,034,720	17,300	1,950	19,004	127,328	40,599	67,977	-	1,039,253	2,348,131
Expenses										
Salaries, wages and benefits	396,506	17,972	264,283	-	43,208	-	-	-	-	721,969
Goods and services	220,570	46,413	228,673	48,360	93,738	43,056	74,292	-	-	755,102
Interest and bank charges	4,790	-	-	-	-	-	-	-	-	4,790
Other	-	-	-	-	-	-	-	422,046	4,249	426,295
Amortization	155,967	12,815	71,652	25,017	118,129	43,647	-	-	-	427,227
	777,833	77,200	564,608	73,377	255,075	86,703	74,292	422,046	4,249	2,335,383
	\$ 256,887	\$ (59,900)	\$ (562,658)	\$ (54,373)	\$ (127,747)	\$ (46,104)	\$ (6,315)	\$ (422,046)	\$ 1,035,004	\$ 12,748

THE DISTRICT OF NEW HAZELTON
 Consolidated Schedule of Tangible Capital Assets
 Year Ended December 31, 2018

	Land	Buildings	Equipment, furniture and motor vehicles	Water infrastructure	Sewer infrastructure	Transportation and transit services	Tax sale land	2018
Cost								
Opening balance	\$ 559,207	\$ 4,139,871	\$ 2,330,032	\$ 3,434,426	\$ 1,122,948	\$ 3,337,755	\$ 81,497	\$ 15,005,736
Additions - purchased	124,500	381,360	101,838	184,556	10,457	119,039	-	921,750
Additions - donated	-	-	-	-	-	-	(2,945)	(57,988)
Disposals	-	-	(55,043)	-	-	-	-	-
Writedowns	-	-	-	-	-	-	-	-
Ending balance	683,707	4,521,231	2,376,827	3,618,982	1,133,405	3,456,794	78,552	15,869,498
Accumulated amortization								
Opening balance	-	1,476,737	1,459,951	1,267,505	562,209	1,558,623	-	6,325,025
Amortization	-	99,034	126,324	56,655	36,497	96,882	-	421,392
Acc. amortization on disposals	-	-	(5,083)	-	-	-	-	(5,083)
Ending balance	-	1,575,771	1,581,192	1,326,160	600,706	1,657,505	-	6,741,334
Net book value	\$ 683,707	\$ 2,945,460	\$ 795,635	\$ 2,292,822	\$ 532,699	\$ 1,799,289	\$ 78,552	\$ 9,128,165
	Land	Buildings	Equipment, furniture and motor vehicles	Water infrastructure	Sewer infrastructure	Transportation and transit services	Tax sale land	2017
Cost								
Opening balance	\$ 559,207	\$ 4,053,951	\$ 2,325,930	\$ 2,960,188	\$ 1,104,665	\$ 3,236,255	\$ 81,830	\$ 14,322,026
Additions - purchased	-	85,920	53,524	508,505	18,283	118,187	-	784,419
Additions - donated	-	-	-	-	-	-	(333)	-
Disposals	-	-	(49,422)	(34,267)	-	(16,687)	-	(100,709)
Writedowns	-	-	-	-	-	-	-	-
Ending balance	559,207	4,139,871	2,330,032	3,434,426	1,122,948	3,337,755	81,497	15,005,736
Accumulated amortization								
Opening balance	-	1,377,040	1,326,676	1,231,908	521,074	1,471,141	-	5,927,839
Amortization	-	99,697	136,746	53,981	41,135	96,668	-	427,227
Acc. amortization on disposals	-	-	(2,471)	(18,384)	-	(9,186)	-	(30,041)
Ending balance	-	1,476,737	1,459,951	1,267,505	562,209	1,558,623	-	6,325,025
Net book value	\$ 559,207	\$ 2,663,134	\$ 870,081	\$ 2,166,921	\$ 560,739	\$ 1,779,132	\$ 81,497	\$ 8,680,712

Assets under construction have a net book value of \$400,958 in 2018 (2017 - \$26,553).

THE DISTRICT OF NEW HAZELTON
 Consolidated Schedule of Reserve Fund Activities
 Year Ended December 31, 2018

	Machinery and equipment	Water capital	Sewer capital	Cemetery fund	Tax sale reserve	Building fund	2018	2017
Balance - beginning of year	\$ 88,910	\$ (18,038)	\$ 284,846	\$ 3,819	\$ 89,945	\$ 510,100	\$ 959,562	\$ 924,399
Transfers in	-	(4,501)	2,848	38	-	5,101	5,274	7,983
Investment income (expense)	889	(141,000)	37,500	-	899	-	(103,500)	27,200
Contributions	-	-	-	-	-	-	-	-
Balance - end of year	\$ 89,799	\$ (163,539)	\$ 325,194	\$ 3,857	\$ 90,844	\$ 515,201	\$ 861,356	\$ 959,582

DISTRICT OF NEW HAZELTON

Permissive Tax Exemptions

2018

Permissive Tax Exemption Bylaw No. 325, 2015 provided the following Permissive Tax Exemptions in 2018. Municipal taxes which were not imposed are:

1. Skeena Lions Society
Lots 6-11, Block 100, Section 2, Plan 968
District Lot 882, Cassiar Land District \$ 2,035.12

2. New Hazelton Congregation of Jehovah's Witnesses
Lots 7-9, Block 148, Section 2, Plan 968
District Lot 863, Cassiar Land District \$ 623.23

3. Roman Catholic Episcopal Corp of Prince Rupert
Lots 7-21, Block 29, Section 2, Plan 968
District Lot 863, Cassiar Land District \$ 3,277.47

DISTRICT OF NEW HAZELTON 2019 ANNUAL REPORT

Municipal Services and Operations -2018-

The District of New Hazelton provides many services to citizens and visitors to the community. These include:

- Curbside Collection
- Streets and roads
- Street lighting
- Potable water supply
- Sanitary sewer
- Storm/runoff drainage
- Parks and trails
- Recreational services
- ICBC Agency
- Motor Vehicle Licensing
- Building inspection services
- Firefighting and prevention
- Highway rescue services
- First Responder services
- Tourism information and promotion
- Planning
- Administration
- House insurance

The District of New Hazelton operated with a full time staff of ten (10) persons during 2018. The full time public works crew of five (5) was assisted by two (2) summer students. The full time administration staff of five (5) was assisted by one (1) summer student.

Our Volunteer Fire Department consists of a Fire Chief and seven (7) volunteer members. The Fire Department members are also responsible for the delivery of service for our Jaws of Life, costs of which are partnered with the Regional District of Kitimat Stikine and the Village of Hazelton.

Our Visitor Centre is staffed from May – September each year and employs up to four (4) staff members, usually high school/university students. This centre is partnered on a cost sharing basis between the District of New Hazelton, the Regional District of Kitimat Stikine, the Village of Hazelton, and Destination BC.

During the summer, the Public Works department, with the assistance of a local paving company completed various hand patching throughout the District. Overlays were applied to 12th Avenue between Bowser Street and Fielding Street, Pugsley Street from 11th Avenue to 12th Avenue and Pugsley Street from 13th Avenue to 15th Avenue.

The major emphasis of Council and administration continues to be to preserve existing services and assets without significantly increasing the cost to taxpayers.

**DISTRICT OF NEW HAZELTON
2019 Annual Report**

Declaration of Disqualifications

2018

No member of Council was disqualified from holding office under Section 111 of the Community Charter.

DISTRICT OF NEW HAZELTON
2019 Annual Report

2019 Statement of Objectives and Measures

Service/Department	Objective	Strategy	Measure
Administration	Work to reduce costs and generate additional revenue	Continue to systematically evaluate operations to reduce costs or increase revenue	Add to operating surplus
		Continue to market ICBC/House Insurance to increase sales	Commission revenues will increase
Economic Development	Market New Hazelton	Work with Economic Development Officer to find new ways to attract & retain businesses	New investment occurs
	Continue to promote local businesses with a buy local campaign	Promote Love Northern BC/Love the Hazeltons website	Local businesses see an increase in profits
	Engage local businesses	Collaborate with the RDKS & Village of Hazelton to carry out surveys with local business	Opportunities and challenges facing local businesses will be identified
Downtown Revitalization	Community Center	Finish renovating Community Center	Community Center will provide rental space resulting in opportunities for revenue generation

DISTRICT OF NEW HAZELTON
2019 Annual Report

2019 Statement of Objectives and Measures

Service/Department	Objective	Strategy	Measure
Water Distribution System	Laurier Street waterline upgrade from 13 th Ave to 14 th Ave	Work and restoration to be completed by contractor	Work will be completed by contractor
Waste Water Collection	Annual cleaning of waste water distribution lines	Work to be completed by contractors to maintain efficient operation of lines	Work will be completed by contractor
Road Upgrades	<p>Overlay on 9th Ave from Laurier St to Graham St; 7th Ave from Laurier St to Graham St</p> <p>Base work on Community Center parking lot</p> <p>Apply crush to Brewster St North</p>	Work to be completed by paving contractor and public works crew	Work will be completed by contractor
Public Works	Install storm sewer along 14 th Avenue from Pugsley St to Fielding St and Laurier St from 11 th Ave to 12 th Ave	Work will be completed by public works	Work will be completed

**DISTRICT OF NEW HAZELTON
2019 Annual Report**

2020 Statement of Objectives and Measures

Service/Department	Objective	Strategy	Measure
Administration	Work to reduce costs and generate additional revenue Construct new municipal office and greenspace	Continue to systematically evaluate operations for new opportunities to reduce costs or increase revenue Work to be completed by contractor	Add to operating surplus Work will be completed by contractor
Economic Development	Market New Hazelton	Continue to utilize the website & advertise opportunities	New investment occurs
Waste Water Collection	Annual cleaning of waste water distribution lines	Work to be completed by contractors to maintain efficient operation of lines	Work will be completed by contractor
Roadways	Continue to improve paved and gravel road surfaces throughout the community	Continue to improve services offered to our residents	Work will be completed
Public Works	Continue to improve storm sewer system throughout the community	Work will be completed by public works	Work will be completed

**DISTRICT OF NEW HAZELTON
2019 Annual Report**

Progress Report 2018

Service/Department	Objective	Strategy	Measure	Outcome
Administration	Work to reduce costs and generate additional revenue	Continue to systematically evaluate operations to reduce costs or increase revenue Marketing ICBC Broker Agency more consistently to increase business	Add to operating surplus instead of drawing on it Commission revenues will increase	Operating surplus of \$474,852 for 2018 ICBC/Motor vehicle commission revenue increased by \$11,247 from 2017
Economic Development	Market New Hazelton Engage local businesses	Continue to utilize the website & advertise opportunities Collaborate with the RDKS and Village of Hazelton to carry out surveys with local business	New investment occurs Opportunities and challenges facing local business will be identified	Receiving inquiries regarding property Economic Development officer continues to look for ways to market & promote local business

**DISTRICT OF NEW HAZELTON
2019 Annual Report**

Progress Report 2018

Service/Department	Objective	Strategy	Measure	Outcome
Downtown Revitalization	Community Center	Purchase vacant building and renovate to be Community Center	New Community Center with increased opportunities for revenue generation	Vacant building was purchased and renovations began in late 2018
Water Distribution System	13 th Ave waterline upgrade from Laurier St to McBride St	Final block of work and restoration to be completed by contractor	Work will be completed by contractor	Work was completed by contractor; Work was extended by an additional block to include Laurier St from 13th Ave to 14th
Waste Water Collection	Annual cleaning of waste water distribution lines	Work to be completed by contractors to maintain efficient operation of lines	Work will be completed by contractor	Work was completed by contractor
Roadways	Apply crush to College St North	Work to be completed by contractor and public works crew	Work will be completed	Work was completed

**DISTRICT OF NEW HAZELTON
2019 Annual Report**

Progress Report 2018

Service/Department	Objective	Strategy	Measure	Outcome
Roadways	Overlay on 13 th Ave from Laurier to McBride; 11 th Ave from Fielding to Bowser; McBride St from 11 th Ave to 12 th Ave	Work to be completed by paving contractor and public works crew	Work will be completed	Work was completed
Public Works	Install storm sewer along north side of 7 th Ave from McBride St to Graham St	Work to be completed by public works crew	Work will be completed	Work has been completed