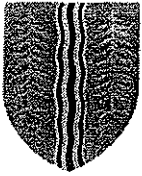


# 2018 Annual Report

1. Audited Financial Statements
2. Statement of Property Tax Exemptions (2017)
3. Declaration and Identification of Disqualified Council Members
4. Mayors Report Respecting prior year Village Services and Operations (2017)
5. Progress Reporting on 2017 Goals and Objectives
6. 2017 Corporate Planning Report – Including 2018 & 2019 Goals & Objectives
7. Other Information
  - a) 2017 Statement of Financial Information (SOFI)
  - b) 2017 Village Water Distribution Report



## Village of Gold River – 2018 Annual Report

### **1. 2017 Audited Financial Statements**

**Village of Gold River**  
**Financial Statements**  
**For the year ended December 31, 2017**

**Village of Gold River**  
**Financial Statements**  
**For the year ended December 31, 2017**

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**Village of Gold River**  
**Management's Responsibility for Financial Reporting**  
**2017 Financial Statements**

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May 7, 2018

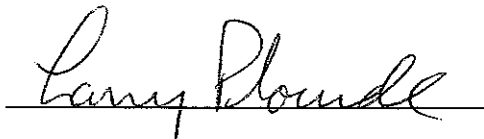
The Council of the Village of Gold River has delegated the responsibility for the integrity and objectivity of the financial information contained in the financial statements to the management of the Village of Gold River. The financial statements which, in part, are based on informed judgments and estimates, 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 executed and recorded in accordance with authorization, and that financial records are reliable for preparation of financial statements.

The Mayor and Council oversee management's responsibilities for the financial reporting and internal control systems. Mayor and Council review internal financial statements on a quarterly basis, and meet periodically with management to satisfy themselves that management's responsibilities are properly discharged. Council annually reviews and approves the financial statements.

The Village of Gold River's independent auditors, BDO Canada LLP, are engaged to express an opinion as to whether these financial statements present fairly the financial position, financial activities and cash flows in accordance with Canadian public sector accounting standards. Their opinion is based on procedures they consider sufficient to support such an opinion in accordance with Canadian generally accepted auditing standards.

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.



Larry Plourde  
Chief Administrative Officer



Tel: 604 688 5421  
Fax: 604 688 5132  
vancouver@bdo.ca  
www.bdo.ca

BDO Canada LLP  
600 Cathedral Place  
925 West Georgia Street  
Vancouver BC V6C 3L2 Canada

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## Independent Auditor's Report

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To the Mayor and Council of the  
Village of Gold River

We have audited the accompanying financial statements of Village of Gold River, which comprise the Statement of Financial Position as at December 31, 2017, the Statement of Operations, Statement of Changes in Net Financial Assets and Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

### Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Village of Gold River as at December 31, 2017 and its operations and its cash flows for the year ended in accordance with Canadian public sector accounting standards.

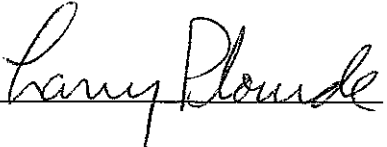

*BDO Canada LLP*

Chartered Professional Accountants  
Vancouver, British Columbia  
May 7, 2018

**Village of Gold River**  
**Statement of Financial Position**

<u>December 31</u>	<u>2017</u>	<u>2016</u>
<b>Financial Assets</b>		
Cash and cash equivalents	\$ 3,053,369	\$ 3,090,382
Accounts receivable	101,632	76,854
Portfolio investments (Note 1)	7,893,265	7,902,227
Taxes and rates receivable	97,888	112,133
Nootka Sound Economic Development Corporation (Note 2)	-	94,872
	<u>11,146,154</u>	<u>11,276,468</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	384,182	418,454
Unearned revenue (Note 3)	1,154,093	1,004,010
Deferred contributions (Note 4)	145,605	164,823
	<u>1,683,880</u>	<u>1,587,287</u>
<b>Net Financial Assets</b>	<u>9,462,274</u>	<u>9,689,181</u>
<b>Non-Financial Assets</b>		
Tangible capital assets (Note 6)	14,948,028	15,222,513
Prepaid expenses and inventory	9,640	10,586
	<u>14,957,668</u>	<u>15,233,099</u>
<b>Accumulated Surplus (Note 5)</b>	<u>\$24,419,942</u>	<u>\$ 24,922,280</u>

Contingencies - see Note 7

 Treasurer
  Mayor



**Village of Gold River**  
**Statement of Operations**

For the year ended December 31	Budget 2017	2017	2016
<b>Revenue (Schedule 2 and 3)</b>			
Taxation (Note 8)	\$ 895,900	\$ 896,481	\$ 887,563
Utility connection fees and user rates	408,900	407,775	393,676
Government grants and transfers			
- Federal (Schedule 1)	122,800	106,242	87,911
- Provincial (Schedule 1)	941,000	507,108	419,386
Sales of services	675,700	802,867	835,067
Other	203,900	219,883	260,710
	<u>3,248,200</u>	<u>2,940,356</u>	<u>2,884,313</u>
<b>Expenses (Schedule 2 and 3)</b>			
General departmental expenditures	3,019,500	2,749,228	2,721,155
Water system operations	333,700	313,303	311,695
Sewer system operations	410,200	377,406	314,672
Interest, foreign exchange and bank charges	4,500	2,757	4,038
Loss on disposal of tangible capital asset	-	-	4,292
	<u>3,767,900</u>	<u>3,442,694</u>	<u>3,355,852</u>
<b>Annual Deficit</b>	<b>(519,700)</b>	<b>(502,338)</b>	<b>(471,539)</b>
<b>Accumulated Surplus, beginning of year</b>	<b>24,922,280</b>	<b>24,922,280</b>	<b>25,393,819</b>
<b>Accumulated Surplus, end of year</b>	<b>\$ 24,402,580</b>	<b>\$ 24,419,942</b>	<b>\$ 24,922,280</b>

**Village of Gold River**  
**Statement of Changes in Net Financial Assets**

For the year ended December 31	Budget 2017	2017	2016
Annual deficit	\$ (519,700)	\$ (502,338)	\$ (471,539)
Acquisition of tangible capital assets	(964,600)	(205,295)	(282,463)
Amortization of tangible capital assets	490,600	479,780	484,021
Loss on disposal of tangible capital assets	-	-	4,292
	(474,000)	274,485	205,850
Prepaid expenses and inventory	-	946	1,895
Change in net financial assets for the year	(993,700)	(226,907)	(263,794)
Net financial assets, beginning of year	9,689,181	9,689,181	9,952,975
Net financial assets, end of year	\$ 8,695,481	\$ 9,462,274	\$ 9,689,181

**Village of Gold River**  
**Statement of Cash Flows**

**For the year ended December 31**

**2017**

**2016**

**Cash provided by (used in)**

**Operating transactions**

Annual deficit	\$ (502,338)	\$ (471,539)
Items not involving cash		
Equity loss from		
Nootka Sound Economic Development Corporation	5,063	5,174
Amortization of tangible capital assets	479,780	484,021
Loss on disposal of tangible capital assets	-	4,292
Gain on wind up of investment	(5,502)	-
	(22,997)	21,948
Changes in non-cash operating balances		
Accounts, taxes and rates receivable	(10,533)	(9,038)
Accounts payable and accrued liabilities	(34,272)	19,355
Unearned revenue	150,083	75,879
Deferred contributions	(19,218)	(41,912)
Prepays and inventory	946	1,895
	64,009	68,127

**Capital transactions**

Acquisition of tangible capital assets	(205,295)	(282,463)
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**Investing transactions**

Proceeds from portfolio investments	530,516	5,042
Acquisition of portfolio investments	(521,554)	(576,610)
Dividends and share redemption received	95,311	-
	104,273	(571,568)

**Decrease in cash during the year**

(37,013) (785,904)

**Cash, beginning of year**

3,090,382 3,876,286

**Cash, end of year**

\$ 3,053,369 \$ 3,090,382

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## Village of Gold River

### Summary of Significant Accounting Policies

December 31, 2017

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The Village of Gold River (the "Village") is a municipality in the Province of British Columbia and operates under the provisions of the Community Charter. The Village provides municipal services such as fire, public works, planning, parks, recreation and other general government services. The Village prepares its financial statements in accordance with Canadian public sector accounting standards for local government using guidelines developed by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Accountants.

**Investments** Portfolio investments are comprised of GICs and Municipal Finance Authority (MFA) pooled investments including money market funds. The investments are carried at market value which approximates cost.

The investment in Nootka Sound Development Corporation was considered a government business partnership and was recorded using the modified equity method.

During the fiscal year ended December 31, 2017, Nootka Sound Development Corporation was wound up and all invested funds and residual retained earnings were distributed to the three shareholders.

**Tangible Capital Assets** Tangible capital assets are recorded at cost less accumulated amortization and are classified according to their functional use. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is put into use. Donated tangible capital assets are recorded at fair value at the time of the donation.

Estimate useful lives of tangible capital assets are as follows:

Land improvements	10 to 60 years
Buildings	50 to 80 years
Equipment and vehicles	5 to 35 years
Road and bridges	50 to 60 years
Water infrastructure	50 to 100 years
Sewer infrastructure	50 to 100 years
Other	20 to 80 years

**Collection of Taxes on Behalf of Other Taxation Authorities** The Village collects taxation revenue on behalf of other entities. Such levies, other revenues, expenses, assets and liabilities with respect to the operations of entities are not reflected in these financial statements.

**Trust Funds** Trust funds held in trust by the Village, and their related operations, are not included in these financial statements. The financial activity and position of the trust funds are reported separately (Note 10).

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**Village of Gold River**  
**Summary of Significant Accounting Policies**

**December 31, 2017**

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**Revenue Recognition** 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. Levies imposed by other taxing authorities, including the Strathcona Regional District, are not included as taxes for municipal purposes.

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 liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Government grant revenue is recognized in the statement of operations as the stipulation liabilities are settled.

The most significant government transfer relates to Community Works (Gas tax) grant (Note 3). These funds are deferred until such time that they are spent on eligible projects.

Sales of services and other revenue is recognized on an accrual basis.

**Unearned Revenue** Revenues from the sale of business licenses, dog tags, recreation time and rental revenues pertaining to the subsequent year have been deferred. These amounts will be recognized as revenue in the next fiscal year.

**Financial Instruments** Financial instruments consist of cash and portfolio investments, receivables, accounts payable, and other liabilities. 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.

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**Village of Gold River**  
**Summary of Significant Accounting Policies**

**December 31, 2017**

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**Use of Estimates**

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. Areas requiring the greatest degree of estimation include useful lives of tangible capital assets, collectibility of receivables, and estimation of contingencies.

**Contaminated Sites**

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

Management has assessed its potential liabilities, including sites that are no longer in productive use and sites for 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 at December 31, 2017 or December 31, 2016.

**Village of Gold River**  
**Notes to Financial Statements**

**December 31, 2017**

**1. Portfolio Investments**

	2017	2016
Money Market Funds - Municipal Finance Authority	\$ 747,360	\$ 740,152
Guaranteed Investment Certificates - RBC		
- Mature in November 2018 and July 2019 (1.25% - 2.00%)	2,529,242	2,014,896
Guaranteed Investment Certificates - CWB		
- Mature in April 2017 and August 2019 (1.68% - 2.18%)	2,537,536	2,586,451
Guaranteed Investment Certificates - Raymond James		
- Mature in July 2018 and October 2018 (1.70 - 1.90%)	2,079,127	2,560,728
	<u>\$ 7,893,265</u>	<u>\$ 7,902,227</u>

**2. Nootka Sound Economic Development Corporation**

	2017	2016
Cost of investment	\$ 63,136	\$ 63,136
Redeemed shares	(63,136)	-
Accumulated net equity,		
Beginning of year	31,736	36,910
Share of loss during the year	(5,063)	(5,174)
Disposal of investment	5,502	-
Dividends received during the year	(32,175)	-
	-	31,736
Accumulated net equity, end of year	<u>\$ -</u>	<u>\$ 94,872</u>

Condensed Supplementary Financial Statement Information of Nootka Sound Economic Development Corporation:

	2017	2016
<b>Statement of Financial Position</b>		
Total Assets	<u>\$ 45,407</u>	<u>\$ 235,511</u>
Total Liabilities	45,404	-
Total Equity	3	235,511
	<u>\$ 45,407</u>	<u>\$ 235,511</u>
<b>Statement of Comprehensive Income</b>		
Revenues	\$ 8	\$ 1,544
Expenditures	(15,200)	(17,068)
Net Loss	<u>\$ (15,192)</u>	<u>\$ (15,524)</u>

**Village of Gold River**  
**Notes to Financial Statements**

**December 31, 2017**

**2. Nootka Sound Economic Development Corporation (Continued)**

	2017	2016
<b>Statement of Changes in Equity</b>		
Retained Earnings - beginning of year	\$ 95,208	\$ 110,732
Comprehensive loss	(15,192)	(15,524)
Dividends paid	(80,016)	-
Retained Earnings - end of year	-	95,208
Share Capital	3	140,303
<b>Total Equity</b>	<b>\$ 3</b>	<b>\$ 235,511</b>

On February 21, 1996, the Village received the approval of the Inspector of Municipalities to acquire shares in the Nootka Sound Economic Development Corporation ("NSEDC"). This corporation was formed by the Villages of Gold River, Tahsis and Zeballos for the purpose of acquiring and managing a community based forest licence. NSEDC was granted a forest license that represents non-replaceable quota of 35,766 cubic metres per year.

As of December 31, 2013, the logging volume has been fulfilled. There remains no more volume under the original non-renewable forest licence.

The Village held one of the three common shares of NSEDC and 63,135 of 140,300 (45%) preferred shares. Each shareholder had the right to elect an equal number of Directors to the Board of NSEDC.

During 2017, the Village received \$32,175 (2016 - \$nil) from NSEDC as a result of owning the aforementioned common shares and preferred shares

During fiscal 2017 subsequent to the resolution of the legal dispute between shareholders, the Board dissolved the Corporation. Gold River received preferred dividends of \$21,227, common dividends of \$10,948 and the original preferred share investment of \$63,136. The remaining equity was distributed to the shareholders based on number of common shares held at the time of dissolution.



**Village of Gold River**  
**Notes to Financial Statements**

**December 31, 2017**

**3. Unearned Revenue**

	2017	2016
Community Works (Gas Tax) grant	\$ 968,272	\$ 924,847
Prepaid taxes	28,493	29,469
Biosolids Project	109,010	-
Other	48,318	49,694
	<u>\$ 1,154,093</u>	<u>\$ 1,004,010</u>

Below is the activity relating to gas tax agreement funds:

	2017	2016
Opening balance of unspent gas tax funds	\$ 924,847	\$ 824,791
Add:		
Amounts received in the year	106,691	105,948
Interest earned	9,262	7,348
Less:		
Project expense	(72,528)	(13,240)
Closing balance of unspent gas tax funds	<u>\$ 968,272</u>	<u>\$ 924,847</u>

Gas tax funding is provided by the Government of Canada. The use of the funding is established by a funding agreement between the Village and the Union of British Columbia Municipalities. Gas tax funding may be used towards designated disaster mitigation, energy, water, wastewater, solid waste, sustainability, transportation and infrastructure building projects as specified in the funding agreements.

The Village has renewed these agreements and then assessed stipulations. For any amounts they have not spent the funds on eligible projects, the amount continues to be recorded as deferred revenue.

**4. Deferred Contributions**

	2017	2016
Wharf maintenance	\$ 5,120	\$ 24,338
Dredging activity	140,485	140,485
	<u>\$ 145,605</u>	<u>\$ 164,823</u>

**Village of Gold River**  
**Notes to Financial Statements**

**December 31, 2017**

**4. Deferred Contributions (Continued)**

During 2004, the Village entered into an agreement with the Government of Canada to take over operations of the wharf. The Government of Canada contributed \$550,000 to the Village to be applied only to expenditures directly related to the operation of the wharf. Any unused portion of the contribution that remains as of March 31, 2020 must be repaid. During 2017, \$19,218 (2016-\$41,912) of reasonable expenditures were incurred. As of December 31, 2017, expenditures incurred to date are \$544,879 (2016 - \$525,662).

The Village also received \$529,925 in funds from the Government of Canada for costs relating to dredging to be done at a later date. Any unused portion of the contribution that remains as of March 30, 2020 must be repaid. During 2017, \$nil (2016 - \$nil) of expenditures were incurred. As of December 31, 2017, expenditures incurred to date are \$389,440 (2016- \$389,440).

**5. Accumulated Surplus**

The Village segregates its accumulated surplus in the following categories:

	<u>2017</u>	<u>2016</u>
Unrestricted Funds	\$ 1,964,712	\$ 2,218,369
Internally Restricted Funds	3,625,189	3,623,097
Reserve Funds	3,872,373	3,847,715
Investment in non-financial assets	14,957,668	15,233,099
	<u>\$24,419,942</u>	<u>\$ 24,922,280</u>

The investment in non-financial assets represents amounts already spent and invested in infrastructure and other non-financial assets.

Reserve funds represent funds set aside by bylaw for specific purposes. Details of reserve funds are shown below:

	<u>2017</u>	<u>2016</u>
Capital works (a)	\$ 1,424,199	\$ 1,469,327
Water capital (b)	727,596	723,681
Sewer capital (b)	616,923	606,605
Municipal dock maintenance (c)	986,189	932,601
Fish processing plant (d)	117,466	115,501
	<u>\$ 3,872,373</u>	<u>\$ 3,847,715</u>

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**Village of Gold River  
Notes to Financial Statements**

**December 31, 2017**

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**5. Accumulated Surplus (Continued)**

**(a) Capital Works Reserve**

The Capital Works Reserve was established by Bylaw 109 to provide for new capital works, extensions or renewals of existing works and to provide for machinery and equipment necessary for capital projects, for the maintenance of municipal property or for the protection of persons and property. Money from the sale of land, current revenue or from General Operating Fund surpluses may be transferred into the Capital Works Reserve Fund. Bylaw 109 was repealed in 2005 and re-established within consolidated reserve Bylaw 644.

**(b) Water and Sewer Capital Reserves**

The Water and Sewer Capital Reserves were established by Bylaws 296 and 297, respectively. As utility reserves, they may receive transfers from current revenues, surplus from the general fund as available, and surpluses from operation of the utilities. Expenditures are restricted to utility capital expenditures or redemption of debentures issued for the utility. Bylaws 296 and 297 were repealed in 2005 and re-established within consolidated reserve Bylaw 644.

**(c) Municipal Dock Maintenance Reserve**

The Municipal Dock Maintenance Reserve was established by Bylaw 644 for the purpose of providing for costs related to the ongoing maintenance, capital expenditures, improvements and machinery and equipment for the Municipal Port Facility.

**(d) Fish Processing Plant Reserve**

The Fish Processing Plant Reserve was established by Bylaw 644 for the purpose of providing costs related to the purchase or investment in a fish processing plant in the Village of Gold River, and the ongoing maintenance, capital expenditures, improvements and machinery and equipment for the Fish Processing Plant.

Village of Gold River  
Notes to Financial Statements

December 31, 2017

6. Tangible Capital Assets

	Land	Buildings	Equipment and Vehicles	Roads and Bridges	Other	Water Engineering Structure	Sewer Engineering Structure	2017 Total	2016 Total
Cost, beginning of year	\$ 2,072,062	\$ 8,902,321	\$ 4,166,709	\$ 4,901,743	\$ 882,023	\$ 1,591,178	\$ 3,261,827	\$ 25,777,863	\$ 25,513,486
Additions	-	-	76,029	-	-	56,871	72,395	205,295	282,463
Disposals	-	-	-	-	-	-	-	-	(13,794)
Write-downs	-	-	-	-	-	-	-	-	(4,292)
Cost, end of year	2,072,062	8,902,321	4,242,738	4,901,743	882,023	1,648,049	3,334,222	25,983,158	25,777,863
Accumulated amortization, beginning of year	-	3,288,144	2,175,138	2,760,217	301,712	708,908	1,321,231	10,555,350	10,085,123
Amortization	-	125,464	154,233	79,336	30,823	29,846	60,078	479,780	484,021
Disposals	-	-	-	-	-	-	-	-	(13,794)
Accumulated amortization, end of year	-	3,413,608	2,329,371	2,839,553	332,535	738,754	1,381,309	11,035,130	10,555,350
Net book value, end of year	\$ 2,072,062	\$ 5,488,713	\$ 1,913,367	\$ 2,062,190	\$ 549,488	\$ 909,295	\$ 1,952,913	\$ 14,948,028	\$ 15,222,513

**Village of Gold River**  
**Notes to Financial Statements**

**December 31, 2017**

**7. Contingencies**

- (a) The Village is responsible as a member of the Strathcona Regional District for its share of any operating deficits or long-term debt related to functions in which it participates. Management has assessed the risks as unlikely at this time therefore no provision has been recorded in the financial statements.
- (b) The Village is partially 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.
- (c) In prior year, the Village was named in a civil claim brought forth by the other shareholders in NSEDC (the Village of Tahsis and the Corporation of the Village of Zeballos). The claim was resolved during the year and no payment was required by Gold River.

**8. Taxation - Net**

	Budget 2017	Actual 2017	Actual 2016
Municipal Property Taxes	\$ 870,900	\$ 870,907	\$ 862,057
Utilities 1% in Lieu Tax	25,000	25,573	25,506
Collections for other governments			
Province of British Columbia - school tax	509,800	509,743	525,014
Strathcona Regional District	28,400	28,405	28,029
Comox Strathcona Regional Hospital District	94,400	94,378	99,285
Municipal Finance Authority	100	25	24
British Columbia Assessment Authority	6,100	6,035	7,019
Police Tax	51,000	51,030	54,073
Comox Valley Regional District	22,100	22,116	11,633
Total taxes collected	1,607,800	1,608,212	1,612,640
Transfers			
Province of British Columbia - school tax	509,800	509,743	525,015
Strathcona Regional District	28,400	28,405	28,029
Comox Strathcona Regional Hospital District	94,400	94,378	99,285
Municipal Finance Authority	100	25	24
British Columbia Assessment Authority	6,100	6,034	7,019
Police Tax	51,000	51,030	54,072
Comox Valley Regional District	22,100	22,116	11,633
	711,900	711,731	725,077
Available for general municipal purposes	\$ 895,900	\$ 896,481	\$ 887,563

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**Village of Gold River**  
**Notes to Financial Statements**

**December 31, 2017**

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**9. Pension Plan**

The employer and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustee pension plan. The Plan's Board of Trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of the benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2015, the Plan has about 189,000 active members and approximately 85,000 retired members. Active members include approximately 37,000 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 is then adjusted to the extent there is amortization of any funding deficit.

The most recent valuation for the Municipal Pension Plan as at December 31, 2015 indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis.

The Village of Gold River paid \$95,020 (2016 - \$101,004) for employer contributions to the plan in fiscal 2017.

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

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, as a result that there is no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the Plan.

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Village of Gold River  
Notes to Financial Statements

December 31, 2017

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**10. Funds Held in Trust**

At the year end, the Village held certain funds in trust which are not included in these financial statements. Certain assets have been conveyed or assigned to the Village to be administered as directed by agreement or statute.

The Cemetery Reserve is established pursuant to the provisions of the Community Charter. Monies in the reserve can be used for cemetery purposes only. The Village holds the assets for the benefit of the beneficiaries and acts in a fiduciary relationship for the beneficiaries.

The Village administers Ray Watkins Memorial Trust Scholarship Fund. During the year, \$250 scholarships were awarded (2016 - \$250). The following trust funds and assets are excluded from the Village's financial statements:

	2017		2016
Ray Watkins Memorial Trust Scholarship Fund	\$ 2,046	\$	2,269
Cemetery Trust	8,681		7,710
	<u>\$ 10,727</u>	\$	<u>9,979</u>

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**Village of Gold River**  
**Notes to Financial Statements**

**December 31, 2017**

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**11. Segmented Information**

The Village is a diversified municipal government institution that provides a wide range of services to its citizens such as recreation, fire, sewer, water and solid waste. 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**

This item relates to the revenues and expenses of the operations of the Village public safety building and other costs that cannot be directly attributed to a specific segment including general administrative, legislative, and fiscal services shown separately as Schedule 2.

**General Protective Services**

Protection is comprised of fire protection services, building inspection, bylaw enforcement and emergency services. The fire department is responsible to provide fire suppression service, fire prevention programs, training and education. The members of the fire department consist of volunteers.

**Public Works and Transportation**

Public works and transportation is responsible for the maintenance of roads, sidewalks, cemetery maintenance, outdoor lighting, storm drains and mechanical services and public work buildings and yard.

**Solid Waste and Recycling**

Environmental services consists of providing solid waste and recycling services to citizens.

**Parks and Recreation**

This service area provides services meant to improve the health and development of the Village's citizens. Recreational programs like swimming and skating are provided at the arena, aquatic centre, outdoor activities in the parks and events at the community centre.

**Community Development Services**

This department provides a number of services including Village planning, economic development, tourist information centre, wharf, Jack Christensen Centre, the municipal campground and library services.

**Wharf/Dock**

The Village operates the dock as a commercial enterprise leasing moorage and warehousing space and charging fees for off loading activities serving Nootka Sounds such as farmed fish and fuel deliveries. There is also a sections of floats (marina) for some boats that pay daily, monthly, yearly moorage.



**Village of Gold River**  
**Notes to Financial Statements**

December 31, 2017

**12. Expenditures and Expenses by Function**

	Operations	Capital Acquisitions	2017 Total
Goods and services	\$ 1,304,766	\$ 205,296	\$ 1,510,062
Labour	1,658,148	-	1,658,148
Amortization Expense	479,780	-	479,780
Total Expenditures and Expenses	<u>\$ 3,442,694</u>	<u>\$ 205,296</u>	<u>\$ 3,647,990</u>

	Operations	Capital Acquisitions	2016 Total
Goods and services	\$ 1,270,289	\$ 282,463	\$ 1,552,752
Labour	1,597,250	-	1,597,250
Loss on disposal of capital assets	4,292	-	4,292
Amortization Expense	484,021	-	484,021
Total Expenditures and Expenses	<u>\$ 3,355,852</u>	<u>\$ 282,463</u>	<u>\$ 3,638,315</u>

**Village of Gold River**  
**Schedule 1 - Government Grants and Transfers**

For the year ended December 31	Budget 2017	2017	2016
<b>Federal Government</b>			
<i>Operating Grants</i>			
Grants in lieu of taxes	\$ 8,800	\$ 9,402	\$ 8,752
Transport Canada Dock	25,000	19,218	41,912
Gas Tax - Sewer	55,000	-	-
Other Accessibility grant	-	-	21,517
Other Employment Canada	4,000	5,094	2,490
	<u>92,800</u>	<u>33,714</u>	<u>74,671</u>
<i>Capital Grants</i>			
Gas Tax - Water Meters	-	-	13,240
Gas Tax - Electrical Pump #2	-	48,548	-
Gas Tax - Electrical industrial Lift	30,000	23,980	-
	<u>\$ 122,800</u>	<u>\$ 106,242</u>	<u>\$ 87,911</u>
<b>Province of British Columbia</b>			
<i>Operating Grants</i>			
Small Communities Protection	\$ 416,000	\$ 416,596	\$ 401,155
Miscellaneous Provincial	30,000	42,097	18,195
Infrastructure Planning	-	-	36
	<u>446,000</u>	<u>458,693</u>	<u>419,350</u>
<i>Capital Grants</i>			
Sewer - Biosolids	495,000	48,415	-
	<u>\$ 941,000</u>	<u>\$ 507,108</u>	<u>\$ 419,386</u>

For the year ended December 31, 2017

**Village of Gold River**  
**Schedule 2 - Combined Statement of Operations by Segment**

	Government Services	General Protective Services	Public Works & Transportation	Solid Waste and Recycling	Parks, Recreation and Culture	Community Development Services	Wharf Services	Fiscal Services	Water Utility	Sewer Utility	Unallocated	Total 2017 Actual	Total 2017 Budget
<b>Revenues</b>													
General taxes, net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 896,481	\$ 896,481	\$ 895,900
Utility charges	-	-	-	-	-	-	-	-	158,218	249,557	-	407,775	408,900
Government transfers and grants													
- Federal	-	-	-	-	2,281	2,813	19,218	-	48,548	23,980	9,402	106,242	122,800
- Provincial	10,000	-	-	-	-	13,333	10,000	-	-	48,415	425,360	507,108	941,000
Sales of services	56,077	11,250	10,323	402,630	103,383	32,168	187,036	-	-	-	-	802,867	675,700
Other revenue	5,199	10,115	5,088	-	11,889	17,834	-	-	11,518	6,890	151,350	219,883	203,900
	71,276	21,365	15,411	402,630	117,553	66,148	216,254	-	218,284	328,842	1,482,593	2,940,356	3,248,200
<b>Expenses</b>													
Operating													
Goods and services	183,894	77,979	147,686	111,583	371,246	88,250	42,929	2,757	129,653	148,789	-	1,304,766	1,527,600
Labour	449,808	11,161	153,599	153,415	545,216	22,605	-	-	153,804	168,540	-	1,658,148	1,749,700
Loss on disposal of asset	-	-	-	-	-	-	-	-	-	-	-	-	-
	633,702	89,140	301,285	264,998	916,462	110,855	42,929	2,757	283,457	317,329	-	2,962,914	3,277,300
Amortization	9,498	30,947	125,986	25,522	158,846	8,235	30,823	-	29,846	60,077	-	479,780	490,600
	643,200	120,087	427,271	290,520	1,075,308	119,090	73,752	2,757	313,303	377,406	-	3,442,694	3,767,900
<b>Excess (deficiency) in revenues over expenses</b>	<b>\$ (571,924)</b>	<b>\$ (98,722)</b>	<b>\$ (411,860)</b>	<b>\$ 112,110</b>	<b>\$ (957,755)</b>	<b>\$ (52,942)</b>	<b>\$ 142,502</b>	<b>\$ (2,757)</b>	<b>\$ (95,019)</b>	<b>\$ (48,564)</b>	<b>\$ 1,482,593</b>	<b>\$ (502,338)</b>	<b>\$ (519,700)</b>

Village of Gold River  
Schedule 3 - Combined Statement of Operations by Segment

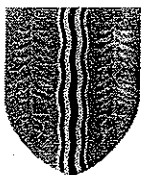
For the year ended December 31, 2016

	Government Services	General Protective Services	Public Works & Transportation	Solid Waste and Recycling	Parks, Recreation and Culture	Community Development Services	Wharf Services	Fiscal Services	Water Utility	Sewer Utility	Unallocated	Total 2016 Actual	Total 2016 Budget
<b>Revenues</b>													
General tax, net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 887,563	\$ 887,563	\$ 887,300
Utility charges	-	-	-	-	-	-	-	-	153,083	240,593	-	393,676	393,100
Government transfers and grants													
- Federal	21,517	-	-	-	1,067	1,423	41,912	-	13,240	-	8,752	87,911	419,000
- Provincial	-	-	-	-	-	10,000	-	-	-	36	409,350	419,386	398,500
Sales and services	53,521	11,250	9,351	374,738	108,819	33,251	244,137	-	-	-	-	835,067	904,900
Other revenue	27,342	4,799	6,948	15,612	32,309	2,460	7,306	-	13,715	7,643	142,576	260,710	200,200
	102,380	16,049	16,299	390,350	142,195	47,134	293,355	-	180,038	248,272	1,448,241	2,884,313	3,203,000
<b>Expenses</b>													
Operating													
Goods and services	174,721	74,216	119,244	117,138	365,908	79,678	56,184	4,038	153,558	125,604	-	1,270,289	1,474,900
Labour	436,090	7,738	153,184	164,612	552,774	22,694	-	-	130,874	129,284	-	1,597,250	1,706,100
Loss on disposal of asset	-	-	-	-	-	-	-	-	683	3,609	-	4,292	-
	610,811	81,954	272,428	281,750	918,682	102,372	56,184	4,038	285,115	258,497	-	2,871,831	3,181,000
Amortization	11,789	30,947	128,377	25,442	158,791	8,235	33,393	-	27,263	59,784	-	484,021	490,600
	622,600	112,901	400,805	307,192	1,077,473	110,607	89,577	4,038	312,378	318,281	-	3,355,852	3,671,600
<b>Excess (deficiency) in revenues over expenses</b>	\$ (\$20,220)	\$ (96,852)	\$ (384,506)	\$ 83,158	\$ (935,278)	\$ (63,473)	\$ 203,778	\$ (4,038)	\$ (132,340)	\$ (70,009)	\$ 1,448,241	\$ (471,539)	\$ (468,600)

Village of Gold River  
Schedule 4 - Schedule of Reserve Fund Transactions

For the year ended December 31, 2017

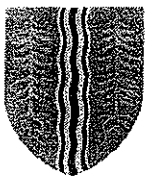
	Capital Works	Water Capital	Sewer Capital	Municipal Dock Maintenance	Fish Processing Plant	2017	2016
Balance, beginning of year	\$ 1,469,327	\$ 723,681	\$ 606,605	\$ 932,601	\$ 115,501	\$3,847,715	\$ 3,970,097
Interest received	24,401	12,238	10,318	16,181	1,965	65,103	66,833
Expenditures	(69,529)	(8,323)	-	-	-	(77,852)	(238,042)
Transfers from current funds Operating Fund	-	-	-	37,407	-	37,407	48,827
Balance, end of year	\$ 1,424,199	\$ 727,596	\$ 616,923	\$ 986,189	\$ 117,466	\$3,872,373	\$ 3,847,715



## Village of Gold River – 2018 Annual Report

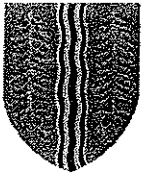
### 2. Statement of Property Tax Exemptions (2017)

Legal Description	Civic Address	Organization	Value of Permissive Exemption
Lot A, Plan VIP51943 District Lot 129 & 663, Nootka Land District	Hwy #28	Gold River Golf & Country Club	\$27,668.76
Lot 2, Block K, Plan 20004, District Lot 637, Nootka Land District	402 Cedar Cres.	Anglican Roman Catholic Society	\$964.95
Lot 3, Block H, Plan 20172, District Lot 637, Nootka Land District	405 Trumpeter Drive	Royal Canadian Legion	\$4,628.01
Lot A, Plan 48112, District Lot 637, Nootka Land District	600 Nimpkish Drive	Christian Fellowship Church	\$551.97
Lot 2, Plan 32050 District Lot 637, Nootka Land District	396 Nimpkish Drive	GR Childcare GR Health Care Auxiliary Community Justice Program V.I. Regional Library GR Museum & Archives C.U.P.E Food Bank PEP Lion's	\$2,989.81



### **3. Declarations & Identification of Disqualified Council Members**

*Nil*



## Village of Gold River – 2018 Annual Report

### **4. Report respecting prior years Village Services & Operations (2017)**

*An Open Letter to the Citizens of Gold River from Mayor Brad Unger*

I am very pleased to take this opportunity to provide the residents of Gold River an information update on Village Services and Operations.

The Village remains in a strong financial position and Council's objectives, now and in the future, will be to work together to ensure the long term sustainability of our community. We have two major projects ahead of us; the Muchalat/Heber Bridge Sewer and Water line replacement and the Sewer Bio-solid project. The Council and Staff are committed to continue working together on these projects to arrive at the best solutions for the residents of Gold River.

The 2017 Financial Plan Council included funding for an Asset Management review to assess our sewer, water, storm drains and road condition. The report is being finalized and we anticipate receiving the report in the next few weeks. The Village also undertook a Financial Sustainability Review which when complete will provide guidance to Council and Staff ongoing and into the future. With the help of Staff at the Strathcona Regional District we have completed the initial review of our Official Community Plan and a public presentation to the Community is being scheduled for June.

Council was successful in applying for a \$10,000 grant for an Economic Development Strategy review. A committee was formed including two members of Council and five community residents. Geoff Millar was engaged to lead the committee along with Kathy Lachman from the Ministry of Jobs, Tourism and Skills Training. The committee met for several months with Geoff and Kathy doing several interviews with residents, business owners, and many other stakeholders, including the distribution of a survey within the community. A public presentation of the Strategic Economic Development Review is planned for early summer.

We recently applied for a Tourism Grant through the BC Rural Dividend program to support the development of a Strategic Tourism Plan for Gold River and successfully received funding of \$10,000. We have awarded the project to Vancouver Island University and will see this project moving forward over the summer months.

The Nimpkish Spray Park was officially opened in 2017 and Council is committed to continuing further development at Nimpkish Park by proceeding with the construction of a pavilion and portable washrooms.

At the Wharf we are continuing to work with our tenants and users, to ensure we are providing a service that provides a value to both our Community and the Users of the Wharf.

Over the years Council has developed a close working relationship with the Mowachah Mowachah First Nations and is committed to the development and continuance of the two communities working together on future projects and initiatives.

Council is grateful to all the volunteers who step forward contributing to our community on a day-to-day basis as so many things would not get done if wasn't for you. In addition we would like to express our sincere appreciation to all the First Responders as we are so fortunate to have you living in our community.

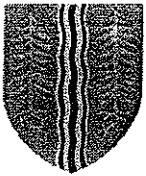
*"Coming together is a beginning, keeping together is progress and working together is success."*

*Henry Ford*

Sincerely,

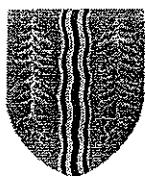
Mayor Brad Unger





## 5. Annual Report - Progress Report for 2017 Activities

<b>Fiscal Sustainability</b>			
<b>Goal</b>	<b>Action</b>	<b>Timelines</b>	<b>Status</b>
<b>Financial Sustainability</b>	<b>Financial Sustainability Strategy</b> - Consider new sources of revenue, maintain infrastructure, establish Asset Management System	2017-2018	Subject to receiving the Financial Planning and Asset Condition Assessment
<b>Financial Planning</b>	<b>Financial Planning Review</b> - (Operational Expenses, Source of revenues, Capital requirements)	2017	Consultant chosen, work underway, to be completed 2018
<b>Asset Management</b>	<b>Asset Management Condition Assessment</b> - Linear Assets to be assessed to ensure sufficient funding for Infrastructure/ Capital (current & future needs)	2017	Completed Dec 2017/Staff reviewing for presentation to Council
<b>Excellence in Management &amp; Governance</b>			
<b>Goal</b>	<b>Action</b>	<b>Timelines</b>	<b>Status</b>
<b>Ensure we are properly structured &amp; resourced</b>	<b>Organizational Planning</b> -Review of Village Staffing structure, levels and number of positions	2017	Consultant hired, report provided to Council
	<b>Structure &amp; Staffing Review</b> - Revised Organizational Chart, job descriptions and assess workloads	2017	In progress
	<b>Records Management</b> -Develop recommended system, procedures and policies. Continue with purging /Implement new system, digitize new	2017-2018	Upstairs files done and disposed. General office filing disposal on going
<b>Ensure Bylaw &amp; Policies are current</b>	<b>Update Bylaws &amp; Policies</b> - as required	ongoing	

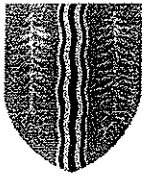


## Excellence in Management & Governance

Goal	Action	Timelines	Status
Develop Wharf Strategy	Assess Dock Integrity - Confirm load rating	2017	Report complete, presented to Council
	Develop long term strategy - future use, operations, maintenance	2018	ongoing discussions
Fire Services Bylaw Update	Review & Update Fire Services Bylaw, amendments to Council	2017	in progress
Ensure Fire Inspection Services	Policy on Fire Inspections - Inspection Program in place	2017	In progress

## Enhance Community Liveability

Goal	Action	Timelines	Status
Communications with First Nations	Establish Regular meetings  Offer Website link	2017-2018	2018/Mayor to contact Chief to arrange regular meetings. Web link invite extended -M/M updating Web site, will get back to us
Village Infrastructure	Established plans for upgrading Village infrastructure - Upgrading, replacing and managements of roads, utilities, structures, lighting, signs and recreation facilities.  • Short term Plan  • Long term Plan	2017  2018	Review to be done after Asset Condition Assessment is completed
Grant-In-Aid / Community Events	Develop application procedure - Include; information requirements, timelines, deadlines Determine what Council wants to support - include in Budget	2017	Application and Event Form approved by Council  Budget established for 2017



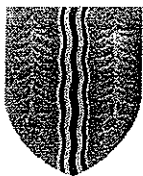
## Village of Gold River – 2018 Annual Report

### **Develop Economic Prosperity**

<b>Goal</b>	<b>Action</b>	<b>Timelines</b>	<b>Status</b>
Encourage Economic Development	Determine Scope & Role for Village	2017	Project Team & consultant selected to undertake Strategic Planning Review (ongoing into 2018)

### **Support Community Planning**

<b>Goal</b>	<b>Action</b>	<b>Timelines</b>	<b>Status</b>
Support Growth & Development	OCP & Zoning Review -consider limited scope, review development permit requirements	2017	In progress, contacted RD for assistance-Council/CAO to determine scope of review



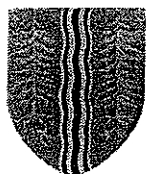
## 6. 2018 Corporate Planning Report – Including Goals & Objectives for 2018 & 2019

### Fiscal Sustainability

Goal	Action	Timelines	Resources Required
Financial Sustainability	<b>Financial Sustainability Strategy</b> - Consider new sources of revenue, maintain infrastructure, establish Asset Management System	2018	Staff/Council to review with Financial Planning and Asset Condition Assessment
Financial Planning	<b>Financial Planning Review</b> – (Operational Expenses, Source of revenues, Capital requirements)	2018	Staff to review with Council during Budget sessions
Asset Management	<b>Asset Management Condition Assessment</b> Linear Assets assessed 2017. Need to ensure sufficient funding for Infrastructure/ Capital (current & future needs)	2018	Staff working with consultant

### Excellence in Management & Governance

Goal	Action	Timelines	Resources Required
Ensure we are properly structured & resourced	<b>Organizational Planning</b> -Review of Village Staffing structure, levels and number of positions	2018	Staff & Council to review consultants recommendations regarding restructuring
	<b>Structure &amp; Staffing Review</b> - Revised Organizational Chart, job descriptions and assess workloads	2018	Staff & Council to review
	<b>Records Management</b> -Develop recommended system, procedures and policies.	2018	Staff to continue progress towards, with outside resources
Ensure Bylaw & Policies are current	<b>Update Bylaws/Policies</b> - Priority for review: MTI, Open Burning, OCP/Zoning, Building Inspection, Subdivision Standards, Water/Sewer Connection/MMFN service Agreement	ongoing	Staff, with outside resources
Communications Strategy	<b>Develop &amp; implement Strategy for Social Media</b> - Facebook/Council Web Page	2018	Council/Staff

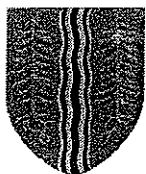


## Excellence in Management & Governance cont'd.

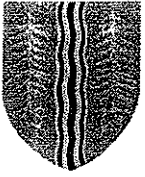
Goal	Action	Timelines	Resources Required
Fire Services Bylaw Update	<b>Review &amp; Update Fire Services</b> -Meet with Fire Chief	2018	Mayor & CAO
Ensure Fire Inspection Services	<b>Policy on Fire Inspections –</b> Inspection Program in place	2018	Staff to review-training may be required
Develop Wharf Strategy	<b>Develop long term strategy</b> - future use, operations, maintenance	2018	Council-to review with 2018 strategic priorities

## Enhance Community Liveability

Goal	Action	Timelines	Resources Required
Communications with First Nations	<b>Establish Regular meetings</b>  <b>Arrange Spring 2018 C2C</b>  <b>Offer Website link</b>	2018	Mayor/ Chief to arrange regular meetings.  Staff to link websites, once MM site updated
Village Infrastructure Improvements	<b>Established plans for upgrading Village infrastructure</b> Upgrading, replacing and managements of roads, utilities, structures, lighting, signs and recreation facilities.  Short term Plan Long term Plan	2018 2019	Staff/Council review to be done after Asset Condition Assessment is completed
	<b>Nimpkish Park revitalization:</b> - Retaining wall - Tree removal -Playground removal -Climbing Play structure -Post & Beam Pavilion -Flush Toilets, Showers, change area -Dog Park	2018	Staff to cost out for 2018 budget sessions for Council consideration



<b>Enhance Community Liveability</b>			
<b>Goal</b>	<b>Action</b>	<b>Timelines</b>	<b>Resources Required</b>
<b>Village Infrastructure Improvements</b>	<b>Gold River Campground</b> Staff to cost out power into the campground sites	2018	Staff to cost out for 2018 budget
	<b>Recreational Facilities</b> Capital & major mtnce. Outlines for Council budget	2018	Staff to cost for 2018 budget
	<b>Utilities Update on projects;</b> STP, Bio Solids, Balance Tank, I&I, UV plant and major mtnce projects – status to Council	2018	Staff to provide comprehensive report on projects & costs
	<b>Muchalat Drive Bridge Sewer &amp; Water lines -</b> Replace lines under bridge	2018	Staff/consultant/contractor, with 2018 budget funding
<b>Cellular service</b>	<b>Council will work toward -</b> achieving cell service for Gold River	2018	Council to continue investigating
<b>Grant-In-Aid / Community Events</b>	<b>Determine what Council wants to support -</b> include in Budget	2018	Staff to report on 2017 activities for 2018 Budget
<b>Develop Economic Prosperity</b>			
<b>Goal</b>	<b>Action</b>	<b>Timelines</b>	<b>Resources Required</b>
<b>Encourage Economic Development</b>	<b>Ec Dev project team to undertake Strategic planning review</b>	2018	Staff & Committee ongoing
<b>Tourism Strategic Plan</b>	<b>Promote Tourism</b> Apply for Rural Dividend Grant- to support strategic plan development	2018	Staff with Consultant (utilizing grant funds)
<b>Support Community Planning</b>			
<b>Goal</b>	<b>Action</b>	<b>Timelines</b>	<b>Resources Required</b>
<b>Support Growth &amp; Development</b>	<b>OCP &amp; Zoning Review –</b> Consider limited scope, review development permit requirements	2018	RD to assist for limited scope of review



## Village of Gold River – 2018 Annual Report

### **7. a) Other information - Statement of Financial Information (SOFI) 2017**

**Financial Information Act**  
**Financial Information Regulation (FIR), Schedule 1**

**Statement of Financial Information (SOFI)**  
**Index to FIR Schedule 1 and the Checklist**

**Page 1: Corporation Information**

**Ministry Information**

**General: Section One**

- 1(1)(a) Statement of assets and liabilities
- 1(1)(b) Operational statement
- 1(1)(c) Schedule of debts
- 1(1)(d) Schedule of guarantee and indemnity agreements
- 1(1)(e) Schedule of employee remuneration and expenses
- 1(1)(f) Schedule of suppliers of goods and services
- 1(2) [Explanatory information for reference]
- 1(3) Statements prepared on a consolidated basis or for each fund
- 1(4) & (5) Notes to the statements and schedules in section 1(1)

**Page 2: Statement of Assets & Liabilities: Section Two**

- 2 Balance sheet
- Changes in equity and surplus or deficit

**Operational Statement: Section Three**

- 3(1) Statement of Income / Statement of Revenue and Expenditures
- Statement of Changes in Financial Position
- 3(2) & (3) Omission of Statement of Changes in Financial Position, with explanation
- 3(4) Requirement for community colleges, school districts and municipalities

**Statement of Debts: Section Four**

- 4(1)(a) & 4(2) List and detail the schedule of long-term debts
- 4(1)(b) Identify debts covered by sinking funds / reserves
- 4(3) & (4) Omission of schedule, with explanation

**Page 3: Schedule of Guarantee and Indemnity Agreements: Section Five**

- 5(1) List agreements under the Guarantees and Indemnities Regulation
- 5(2) State the entities and amounts involved
- 5(3) & (4) Omission of schedule, with explanation

**Page 3 & 4: Schedule of Remuneration and Expenses: Section Six**

- 6(1) [Definitions for reference]
- 6(2)(a) List remuneration / expenses for each elected official, member of board, Cabinet appointees
- 6(2)(b) List each employee with remuneration exceeding \$75,000, plus expenses
- 6(2)(c) Consolidated total for all employees with remuneration of \$75,000 or less
- 6(2)(d) Reconcile difference in total remuneration above with operational statement
- 6(3) Exclude personal information other than as required



**Page 3 & 4: Schedule of Remuneration and Expenses: Section Six (continued)**

- 6(4) & (5) [Explanatory information for reference]
- 6(6) Report employer portion of EI and CPP as a supplier payment
- 6(7)(a) & (b) Statement of severance agreements
- 6(8) Explain an omission of statement of severance agreements
- 6(9) [Statement of severance agreements to minister – not required unless requested]

**Page 4: Schedule of Suppliers of Goods or Services: Section Seven**

- 7(1)(a) List suppliers receiving payments exceeding \$25,000
- 7(1)(b) Consolidated total of all payments of \$25,000 or less
- 7(1)(c) Reconcile difference in total above with operational statement
- 7(2)(a) [Explanatory information for reference]
- 7(2)(b) Statement of payments of grants or contributions
- 7(2)(c) [Explanatory information for reference]

**Page 5: Inactive Corporations: Section Eight**

- 8(1) Ministry to report for inactive corporations
- 8(2)(a) Contents of report – statements and schedules under section 1(1) to extent possible
- 8(2)(b) Contents of report – operational status of corporation

**Approval of Financial Information: Section Nine**

- 9(1) Approval of SOFI for corporations (other than municipalities)
- 9(2) Approval of SOFI for municipalities
- 9(3) Management report
- 9(4) Management report must explain roles and responsibilities
- 9(5) Signature approval is for all contents of the SOFI

**Access to the Financial Information: Section Ten**

- 10(1) to (3) [Explanatory information for reference]

# Financial Information Regulation, Schedule 1

## Checklist – Statement of Financial Information (SOFI)

### For the Corporation:

Corporate Name: Village of Gold River Contact Name: Maxine McLean

Fiscal Year End: 31 Dec 2017 Phone Number: 250-283-2202

Date Submitted: 14 May 2018 E-mail: grmmclean@cablerocket.com

### For the Ministry:

Ministry Name: \_\_\_\_\_ Reviewer: \_\_\_\_\_

Date Received: \_\_\_\_\_ Deficiencies: Yes ☐ No ☐

Date Reviewed: \_\_\_\_\_ Deficiencies Addressed: Yes ☐ No ☐

Approved (SFO): \_\_\_\_\_ Further Action Taken: \_\_\_\_\_

Distribution: Legislative Library ☐ Ministry Retention ☐

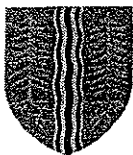
FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>General</b>					
1 (1) (a)	Statement of assets and liabilities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Full financial statements are included
1 (1) (b)	Operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Full financial statements are included
1 (1) (c)	Schedule of debts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Village has no debt
1 (1) (d)	Schedule of guarantee and indemnity agreements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Blank - We have none
1 (1) (e)	Schedule of employee remuneration and expenses	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (f)	Schedule of suppliers of goods and services	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (3)	Statements prepared on a consolidated basis or for each fund, as appropriate	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Full financial statements are included
1 (4) 1 (5)	Notes to the financial statements for the statements and schedules listed above	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>Statement of Assets &amp; Liabilities</b>					
2	<ul style="list-style-type: none"> <li>A balance sheet prepared in accordance with GAAP or stated accounting principles / policies, and</li> <li>Show changes in equity and surplus or deficit due to operations</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Full financial statements are included
<b>Operational Statement</b>					
3 (1)	Prepared in accordance with GAAP or stated accounting principles / policies and consists of: <ul style="list-style-type: none"> <li>a Statement of Income or Statement of Revenue and Expenditures, and</li> <li>a Statement of Changes in Financial Position</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Full financial statements are included
3 (2) 3 (3)	<ul style="list-style-type: none"> <li>The Statement of Changes in Financial Position may be omitted if it provides no additional information</li> <li>The omission must be explained in the notes</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Full financial statements are included
3 (4)	Community colleges, school districts, and municipalities must prepare a Statement of Changes in Financial Position for the Capital Fund	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Full financial statements are included
<b>Schedule of Debts</b>					
4 (1) (a) 4 (2)	List each long-term debt (secured by debentures, mortgages, bonds, etc.), stating the amount outstanding, the interest rate, and the maturity date	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Village has no debt
4 (1) (b)	Identify debts covered by sinking funds or reserves and amounts in these accounts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Village has no debt
4 (3) 4 (4)	<ul style="list-style-type: none"> <li>The schedule may be omitted if addressed under section 2 or 5 and it provides no additional information</li> <li>The omission must be explained in a note to the schedule</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Village has no debt

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>Schedule of Guarantee and Indemnity Agreements</b>					
5 (1)	List financial agreements that required government approval prior to being given (see Guarantees and Indemnities Regulation in FIA Guidance Package)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Blank -The Village has none
5 (2)	State the entities involved, and the specific amount involved if known	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Blank -The Village has none
5 (3) 5 (4)	<ul style="list-style-type: none"> <li>The schedule may be omitted if addressed under section 2 or 4 and it provides no additional information</li> <li>The omission must be explained in a note to the schedule</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Blank - The Village has none
<b>Schedule of Remuneration and Expenses</b> (See Guidance Package for suggested format)					
6 (2) (a)	List separately, by name and position, the total remuneration and the total expenses for each elected official, member of the board of directors, and employee appointed by Cabinet	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (2) (b)	List alphabetically each employee whose total remuneration exceeds \$75,000 and the total expenses for each [excluding the persons listed under 6 (2) (a)]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (2) (c)	Include a consolidated total for employees whose remuneration is \$75,000 or less [excluding the persons listed under 6 (2) (a)]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (2) (d)	Reconcile or explain any difference between total remuneration in this schedule and related information in the operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Reconciled to T4's (incds. Taxable benefits)
6 (3)	Exclude personal information other than name, position, function or remuneration and expenses of employees	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>Schedule of Remuneration and Expenses</b> (See Guidance Package for suggested format)					
6 (6)	Report the employer portion of EI and CPP as a supplier payment to the Receiver General for Canada rather than as employee remuneration	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (7) (a) 6 (7) (b)	Include a statement of severance agreements providing: <ul style="list-style-type: none"> <li>the number of severance agreements under which payment commenced in the fiscal year being reported on for non-union employees, and</li> <li>the range of equivalent months' compensation for them</li> </ul> (see Guidance Package for suggested format)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Blank - We have none
6 (8)	Provide the reason for omitting a statement of severance agreements in a note to the schedule of remuneration and expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	There were none
<b>Schedule of Suppliers of Goods or Services</b> (See Guidance Package for suggested format)					
7 (1) (a)	List in alphabetical order all suppliers of goods and services who received aggregate payments exceeding \$25,000	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7 (1) (b)	Include a consolidated total of all payments to suppliers who received \$25,000 or less	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7 (1) (c)	Reconcile or explain any difference between the consolidated total and related figures in the operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7 (2) (b)	Include a statement of payments for the purposes of grants or contributions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>Inactive Corporations</b>					
8 (1)	The ministry reports for the corporation if the corporation is not operating to the extent required to produce a SOFI	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
8 (2) (a)	The ministry's report contains the statements and schedules required under section 1 (1), to the extent possible	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
8 (2) (b)	The ministry's report contains a statement of the operational status of the corporation (see Guidance Package regarding what to include)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Approval of Financial Information</b>					
9 (1)	Corporations other than municipalities – the SOFI is signed as approved by the board of directors or the governing body (see Guidance Package for example)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
9 (2)	Municipalities – the SOFI is approved by its council and by the officer assigned responsibility for financial administration (see Guidance Package for example)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Scheduled for presentation June 18,2018
9 (3)	A management report is included, signed by the head and chief financial officer, or by the municipal officer assigned responsibility for financial administration (see examples in annual report at <a href="http://www.gov.bc.ca/cas/popt/">http://www.gov.bc.ca/cas/popt/</a> )	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 (4)	The management report explains the roles and responsibilities of the board of directors or governing body, audit committee, management, and the auditors	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 (5)	Signature approvals required in section 9 are for each of the statements and schedules of financial information, not just the financial statements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



**VILLAGE OF GOLD RIVER**  
**Schedule Showing the Remuneration and Expenses Paid**  
**to or on Behalf of Each Employee for the Year 2017**

**1. Elected Officials, Employees Appointed by Cabinet and Members of the Board of Directors**

<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Begon, Kirsty	Councillor	\$6,853.08	\$3,938.24
Curr, Darcy	Councillor	\$7,740.01	\$0.00
MacLeod, Rodney	Councillor	\$6,853.08	\$0.00
Unger, Brad	Mayor	\$13,706.28	\$5,305.09
Waterman, Gordon	Councillor	\$6,933.71	\$4,597.47
<b>Total Remuneration &amp; Expenses</b>	<b>(A)</b>	<b>\$42,086.16</b>	<b>\$13,840.80</b>

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

<u>Name</u>		<u>Remuneration (includes Taxable Benefits)</u>	<u>Expenses</u>
<b>Employee's</b>	<b>&gt; \$75,000</b>		
Lott, Michael		\$87,075.83	\$954.34
Mann, Mickey		\$90,556.05	\$0.00
McLean, Maxine		\$84,028.34	\$2,006.49
Plourde, Larry		\$173,346.91	\$6,118.49
<b>Consolidated Total of Employee's</b>	<b>&lt; \$75,000</b>	<b>\$985,420.77</b>	<b>\$14,209.42</b>
<b>Total Remuneration &amp; Expenses</b>	<b>(B)</b>	<b>\$1,420,427.90</b>	<b>\$23,288.74</b>

**3. Reconciliation**

Total Elected Officials	(A)	\$42,086.16	\$13,840.80
Total Remuneration - Other Employees	(B)	\$1,420,427.90	\$23,288.74
<b>Subtotal (equals T4's Box 14 + 70)</b>		<b>\$1,462,514.06</b>	<b>\$37,129.54</b>
Total per Schedule 2- Statement of Operations		\$1,658,148.67	
<b>* Variance</b>		<b>-\$195,634.61</b>	

\* Variance - Statement of Revenue & Expenditures Labour amount from the Financial Statements includes non-taxable benefits and year end accruals that are not accounted for within this statement.

Prepared under the Financial Information Regulation, Schedule 1, section 6 (2), (3), (4), (5) and (6)



**VILLAGE OF GOLD RIVER**  
**Schedule of Payments Made for the Provision**  
**of Goods or Services for 2017**

<b>1. Alphabetical List of Suppliers who received aggregate payments exceeding \$25,000</b>		
BC Hydro		257,427.55
BDO Canada LLP		26,696.71
Comox Valley Regional District		104,806.73
COMOX-STRATHCONA REGIONAL HOSPITAL DIST.		95,452.76
CR92 Holdings DBA Coastal Mountain Fuels		29,764.55
FRED SURRIDGE LTD.		32,175.65
GOLD RIVER AUTO PARTS PLUS LTD.		38,010.24
H.B. Energy		131,945.40
ISLAND INDUSTRIAL REFRIGERATION LTD.		55,653.25
Minister of Finance		217,724.48
Municipal Insurance Association of		55,504.00
Municipal Pension Plan		170,504.44
Opus DaytonKnight Consultants Ltd		37,605.78
Pacific Blue Cross		76,051.40
RBC Dominion Securities Inc		500,000.00
RBC Royal Bank		1,001,344.26
RECEIVER GENERAL FOR CANADA		372,141.82
Royal Bank Visa		38,415.44
Strathcona Regional District		28,976.45
Superior Propane Inc.		77,211.86
VANCOUVER ISLAND REGIONAL LIBRARY		45,916.00
Worksafe BC		33,874.28
<b>Suppliers who received aggregate payments of \$25,000 or more</b>	<b>(A)</b>	<b>3,427,203</b>
<b>2. Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less</b>	<b>(B)</b>	<b>666,916</b>
<b>3. Total of payments to suppliers for grants and contributions exceeding \$25,000</b>		
Consolidated total of grants exceeding \$25,000		0
Consolidated total of contributions exceeding \$25,000		0
Consolidated total of grants and contributions exceeding \$25,000	<b>(C)</b>	<b>0</b>
<b>4. Reconciliation</b>		
Total aggregate payments exceeding \$25,000 paid to suppliers	<b>(A)</b>	<b>3,427,203</b>
Consolidated total of payments of \$25,000 or less paid to suppliers	<b>(B)</b>	<b>666,916</b>
Consolidated total of all grants & contributions exceeding \$25,000	<b>(C)</b>	<b>0</b>
<b>Sub-Total</b>		<b>4,094,119</b>
<b>(*) Reconciling items :Property Taxes-Other Governments/Payroll paid on other summaries,GST refunds and Accruals</b>		<b>2,709,915</b>
<b>Total as per Schedule 2 - Goods &amp; Services</b>		<b>1,304,766</b>
<b>* Variance - miscellaneous non expense items, payroll accruals</b>		<b>79,438</b>

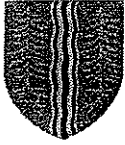
The Financial Statements are prepared on a consolidated basis using the accrual method of accounting, whereas the Supplier Payments schedule is prepared on a calendar cash payment basis. Due to timing differences and some non-expense items processed through the AP system, variances exist between the Aggregated Payment Listing and the Statement of Revenue & Expenditures in the Financial Statements.



VILLAGE OF GOLD RIVER  
Reconciliation Support  
for Payments Made for Provision of Goods Services  
Reconciling Items

**2017 Reconciling Items - Statement Goods & Services**

<b>2017 Aggregate Payments as Per Public Body Report</b>		<b>4,094,119</b>
<i>Amounts not included in Public Bodies report but are expenditures in our operations or that are accounted for on another summary</i>		
<b>Less: Amounts paid but are not expenses in our Financial Statements</b>		
<b>Other Agencies - Tax Requisitions</b>		
SRD	28,405	
CRD	22,116	
School Tax / RCMP Remittance(net HOG)	187,369	
Regional Hospital -Tax Remittance	94,378	
BC Assessment/Municipal Finance Tax Remittance	<u>6,059</u>	
		309,922
<b>Payroll-paid on Public Bodies, already reported</b>		
CCRa	381,337	
Bonds	639	
CUPE	15,850	
MSP	26,775	
MMP -employee share	76,091	
PBC (BC Life)	73,131	
WCB	<u>32,088</u>	
		605,912
<b>Payments for transfer to Investments (Not an expense)</b>		1,500,000
<b>Taken from a review of the Public Bodies Report listing</b>		
GST/HST paid to suppliers/not expenses (ITC)	18,696	
GST/HST paid to suppliers/not expenses (municipal rebate)	39,738	
Capital-purchased	<u>205,295</u>	
		245,033
<b>Accounts Payable</b>		
deduct opening balance	-122,810	
add closing balance	<u>134,729</u>	
<b>Sub Total</b>		11,919
<b>Payments included on the Renumeration &amp; Expenses Sheet</b>		<u>37,130</u>
<b>Adjustment to Public Body Report</b>		<u>2,709,915</u>
<b>Total Adjusted Public Bodies Schedule</b>		<b>1,384,204</b>
<b>Financial Statements Schedule 2 - Goods &amp; Services</b>		<b>1,304,766</b>
<b>un recognized - Variance</b>		<b>79,438</b>



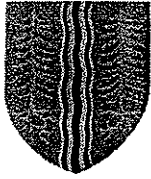
**VILLAGE OF GOLD RIVER**  
***Schedule of Statement of Severance Agreements***  
***for the Year 2017***

**1. "Nil" Statement**

*There were NO severance agreements made between the Village of Gold River and its  
non-unionized employees during the fiscal year 2017.*

**Total Severance Agreements**

***nil***



## Village of Gold River 2017 Management Report

The Financial Statements contained in this Statement of Financial Information under the Financial Information Act have been prepared by management in accordance with generally accepted accounting principles or stated accounting principles, and the integrity and objectivity of these statements are management's responsibility.

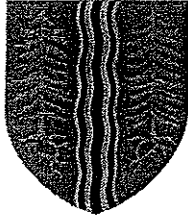
Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements. Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Village Council is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control. Finance staff prepares monthly, quarterly and annual reports for Councils review with the Director of Finance. The reports are presented on a public agenda as part of a regular public Council meeting. The Villages Annual Financial Statements are reviewed and approved by Council along with the Auditors report.

The Villages Director of Finance has the responsibility for assessing the management systems and practices of the corporation. This is done on an ongoing basis and is reviewed annually with the external auditors.

The external auditors, BDO Canada LLP, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the Financial Statements. Their examination does not relate to the other schedules and statements required by the act. Their examination includes a review and evaluation of the corporation'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 the Finance staff and members of Council including the Mayor.


Larry Plourde,  
CAO Village of Gold River  
April 30, 2018



# Village of Gold River

## 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 included in this Statement of Financial Information, produced under the *Financial Information Act*.

  
\_\_\_\_\_  
Brad Unger, Mayor

\_\_\_\_\_  
April 30 - 2018

\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Larry Plourde, Administrator

\_\_\_\_\_  
April 30 - 2018

\_\_\_\_\_  
Date

*Prepared pursuant to the Financial Information Regulation, Schedule, 1, section 9*



### **7 b) Other Information - Annual Water Distribution Report**

#### **Overview**

- Principle qualities of an efficient and effective water utility include:
  - High quality, safe, clean drinking water which meets or exceeds the standards established in the Canadian Drinking Water Quality Guidelines and the BC Drinking Water Protection Act and Regulations.
  - Adequate water supply to meet peak daily water demands and emergency fire flows
  - Low cost unit volume production of potable water
  - Processing systems which are well maintained and operated

The Village of Gold River has all four of these qualities in its potable water utility. Water for the Village of Gold River is supplied by three production wells located at the confluence of the Gold and Heber Rivers. The water is pumped from an aquifer at a depth of approximately 15-20 meters. During the pumping or pressure cycle potable water is distributed to our services and 500,000 imperial gallon (ig) water reservoirs. During the non-pumping cycle the water gravity feeds to the Village's water services. Both the pressure and gravity supply utilize a common water main.

#### **Authority to Operate**

The Village of Gold River is authorized to operate under the Ministry of Health, Vancouver Island Health Authority Water Operating Permit #1410222 and is required to comply with the BC Drinking Water Protection Act and Regulations.

The Gold River water utility is a Level II water distribution system as classified by the Environmental Operators Certification Program (EOCP).

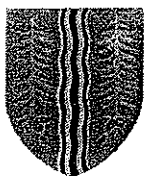
#### **Goals and Objectives from 2017**

The Village of Gold River continues to focus on reducing water consumption by:

- Educating the community. The Village of Gold River distributes information flyers to the public explaining our water utility and outlining practical water conservation methods for residents to consider.
- Demand side management. The Village of Gold River Water Regulation Bylaw No. 613.2001 provides for prescribed watering times with watering restriction in place from May to September annually.
- Installing low flow plumbing fixtures (taps, toilets, sprinklers etc.) at any of our facilities during upgrades or repairs
- Inline water flow meters installed in Wells # 1,2 and 3 to improve the monitoring of water pumped from each well.

#### **Water use**

Water consumption statistics from the 2016 BC Municipal Water Survey (UBC) indicate that the estimated municipal water use per person in BC in 2016 was 312 litres per person per day. In Gold River our 2017 water consumption was 806 litres per person per day based on a population of 1267 which remains higher



## Village of Gold River – 2018 Annual Report

then provincial average. The Village of Gold River Annual Water Report estimates the monthly average daily water flows for Gold River at 1020 m<sup>3</sup> (1,020,000 litres) per day or 224,696 imperial gallons in 2017. Peak usage was the month of August at 1,638 m<sup>3</sup> (1,637,623 litres) per day and our peak day was June 30, 2017 at 3,328 m<sup>3</sup> (733,000 gallons/per person).

### **Water Flows - Monthly Average – Imperial Gallons**

Period	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Jan	224,123	309,311	209,551	251,373	222,530	200,759	229,934	192,119	268,586	210,040
Feb	256,740	277,335	212,469	241,649	220,928	196,332	245,891	182,663	210,376	182,199
Mar	230,777	236,223	217,973	237,386	209,601	202,850	244,680	195,671	204,864	184,109
Apr	222,990	231,929	214,236	249,086	220,631	198,821	256,510	180,849	191,136	178,647
May	270,687	278,459	198,410	271,955	259,377	244,670	241,315	276,741	350,438	197,761
Jun	299,278	425,429	259,958	342,874	228,851	260,385	338,510	421,777	297,528	267,200
Jul	464,806	536,554	447,555	329,112	358,179	416,978	424,953	430,264	294,550	327,839
Aug	352,123	370,912	416,823	373,218	367,142	359,813	418,932	405,507	389,588	360,710
Sep	299,400	305,864	267,736	300,006	302,880	247,751	275,348	298,850	215,767	243,566
Oct	260,289	250,860	199,054	212,952	198,984	216,561	162,317	212,729	173,102	172,890
Nov	265,823	215,854	198,736	202,798	192,391	209,469	184,586	224,355	180,295	170,420
Dec	234,254	236,125	223,963	230,917	196,025	219,167	203,377	243,676	262,428	200,981
Avg.	281,774	306,238	255,539	270,277	248,127	247,796	268,862	272,100	253,221	224,696
m <sup>3</sup>	1,281	1,392	1,162	1,229	1,128	1,126	1,221	1,237	1,150	1,020

### **Potable Water Testing**

The Village of Gold River's potable water is closely monitored to ensure the public has safe, clean water to drink. Water samples are drawn weekly from designated water distribution sites and are sent to the BC Centre for Disease Control (BCCDC) Lab for testing of pathogenic elements. Water samples are also taken from our production wells monthly for wells #2 and #3 and during the summer for well #1. During the year we had no water samples that tested positive for disease causing pathogens. (Water Distribution Report is attached).

### **VIHA Annual Reporting Requirement**

Vancouver Island Health Authority (VIHA) requires the Village of Gold River to produce an Annual Inspection Report for the municipal water utility (Water Distribution Report is attached).

**DRINKING WATER SYSTEM ANNUAL REPORT**Reporting Period: January 1<sup>st</sup> to December 31<sup>st</sup>, 2017 (year)

Water System Village of Gold River

Water System Owner Village of Gold River

Primary Contact Name (Operator or Manager) Michael Lott

Phone Number (Operator or Manager) (250) 283 - 2216

E-mail (Operator or Manager) pool@conumacable.com

**DESCRIBE YOUR WATER SUPPLY SYSTEM***What is the Source(s) of Raw Water?*☐ Deep Well ☒ Shallow Well ☐ Surface Water ☐ Other

If other, specify details:

*Does the Drinking Water System have Primary Disinfection?*☐ Yes ☒ No☐ Chlorination ☐ Ultraviolet Light ☐ Ozone ☐ Other

If other, specify details:

*Does the Drinking Water System have Secondary Disinfection?*☐ Yes ☒ No☐ Chlorination ☐ Other

If other, specify details:

*Does the Drinking Water System have Filtration?*☐ Yes ☒ No

Check all boxes that apply

☐ Cartridge Filter(s) ☐ Carbon Filter ☐ Sand Filtration ☐ Reverse Osmosis ☐ Other

If other, specify details:

**PUBLIC REPORTING****Emergency Response & Contingency Plan (ERCP)***Is your ERCP up to Date?* ☒ Yes ☐ No*How do you Inform the System Users of the ERCP?*☐ Hand Delivered ☐ Bulletin Board ☐ Newspaper ☐ Utility Bill Insert ☐ Website  
☒ Other (specify details) Public access / notice via government office**Drinking Water System Annual Report***How do you Inform the System Users of the Annual Report?*☐ Hand Delivered ☐ Bulletin Board ☐ Newspaper ☐ Utility Bill Insert ☐ Website  
☒ Other (specify details) Public access / notice via government office



**COMPLIANCE WITH OPERATING PERMIT**

*List the conditions of your Operating Permit (Contact the DWO for a copy if needed):*

Current.

*Are you in compliance with your Operating Permit?*

☒ Yes

☐ No

**BACTERIOLOGICAL TESTING AND DRINKING WATER PROTECTION REGULATION WATER QUALITY STANDARDS**

*How many bacteriological samples were collected during this reporting period?* 48

*What is the minimum required sampling frequency for this system? (#samples/month)* Weekly

Additional sampling details:

*Was the minimum required sampling frequency achieved?*

☒ Yes

☐ No

Comments:

*Bacteriological summary attached to this report?*

☒ Yes

☐ No

*If no, how do the users of the system view the results?*

**WATER QUALITY STANDARDS FOR POTABLE WATER**

<i>Parameter:</i>	<i>Standard:</i>	<i>Did this system meet standard?</i>	
Escherichia coli (for all samples)	No detectable <i>Escherichia coli</i> per 100ml	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Total Coliform Bacteria (if only 1 sample collected in a 30 day period)	No detectable total coliform bacteria per 100ml	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Total Coliform Bacteria (if more than 1 sample collected in a 30 day period)	No more than 10% of samples contain total coliform bacteria, and No sample has more than 10 total coliform bacteria per 100ml	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

*If the system did not meet any of above Drinking Water Protection Regulation standards, record the results in the table below; attach additional sheets if necessary.*




**CHEMICAL SAMPLING COMPLETED DURING THIS REPORTING PERIOD**

**Was any chemical sampling conducted during reporting period?** ☐ Yes ☒ No

**If no, when were the last chemical samples conducted for this system? (date)** 25/05/12 ☐ Don't know

**If yes, attach a list of the chemical results** (2012 chemical results attached)

**If any water samples did not meet the Guidelines for Canadian Drinking Water Quality, record the results in the table below; attach additional sheets if necessary.**

**Next scheduled full chemical test (date)** 2018

Parameter	Result	Corrective Action / Treatment / Comments

**ADDITIONAL TESTING**

**Does the system have analyzers for continuous monitoring?** ☐ Yes ☒ No

**If yes, check all boxes that apply:**

☐ Chlorine ☐ Turbidity ☐ Other (details)

**Are the results available on request?**

**If any additional testing or sampling was conducted, record results in the table below; attach additional sheets if necessary.**

Additional Testing & Reason for Sampling	Corrective Action Taken

**WATER QUALITY COMPLAINTS**

**Were there any water quality complaints in this reporting period? (e.g. taste, odour, colour etc.)** ☐ Yes ☒ No

**If yes, complete the table below; attach additional sheets if necessary.**

Date	Water Quality Complaint	Corrective Action / Treatment

**OPERATIONAL PROBLEMS**

*Were there any operational problems during this reporting period? (e.g. insufficient water supply, malfunction of disinfection equipment, line breaks, elevated turbidity etc.).*

☐ Yes☒ No

*If yes, complete the table below; attach additional sheets if necessary.*

Incident Date	Type of Operational Problem	Corrective Action Taken

**MAJOR UPGRADES/REPAIRS & EXPENSES**

*Were there any major upgrades/repairs or any major costs incurred during this reporting period?*

☒ Yes☐ No

*If yes, complete the table below; attach additional sheets if necessary.*

Major Upgrades/Expenses	Details
Improvements required by DWO	
Additions/changes to system	Install well level data loggers / Upgrade well flow meters
Purchase or install new equipment	Purchase new water valve exercising equipment
Equipment repair or replacement	Completed electrical upgrades to Wells #2 and #3
Annual maintenance of system	Rebuilt pressure reduction valve housing vault
Specialist report	
Other	

**FUTURE IMPROVEMENTS**

*Are there any plans for future improvements?*

☒ Yes☐ No

*If yes, complete the table below; attach additional sheets if necessary.*

Future Upgrades or Improvements	Estimated Date of Completion
Replace the water main under the Gold River Bridge	2019
Upgrade the water main to the industrial sub - division	2020

Click here to enter a date.

02/05/2018

DATE COMPLETED:

Michael Lott

COMPLETED BY:

# Water flows

## Monthly average imp gal

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Month										
Jan	224123	309311	209551	251373	222530	200759	229934	192119	268586	210040
Feb	256740	277335	212469	241649	220928	196332	245891	182663	210376	182199
Mar	230777	236223	217973	237386	209601	202850	244680	195671	204864	184109
Apr	222990	231929	214236	249086	220631	198821	256510	180849	191136	178647
May	270687	278459	198410	271955	259377	244670	241315	276741	350438	197761
Jun	299278	425429	259958	342874	228851	260385	338510	421777	297528	267200
Jul	464806	536554	447555	329112	358179	416978	424953	430264	294550	327839
Aug	352123	370912	416823	373218	367142	359813	418932	405507	389588	360710
Sep	299400	305864	267736	300006	302880	247751	275348	298850	215767	243566
Oct	260289	250860	199054	212952	198984	216561	162317	212729	173102	172890
Nov	265823	215854	198736	202798	192391	209469	184586	224355	180295	170420
Dec	234254	236125	223963	230917	196025	219167	203377	243676	262428	200981
Average	281774	306238	255539	270277	248127	247796	268862	272100	253221	224696
m <sup>3</sup>	1281	1392	1162	1229	1128	1126	1221	1237	1150	1020

- Bolded text: yearly daily average
- Normal text: monthly daily average

## Water Sample Range Report

Island Health

**Facility Name:** VILLAGE OF GOLD RIVER WATER SUPPLY  
**Facility Type:** 301-10000 (DWT)  
**Date Range:** Jan 1 2017 to Dec 31 2017  
**Date Created:** Jan 16 2018

Sampling Site	Date Collected	Total Coliform	E. Coli	Fecal Coliform
<u>Well #1, Gold River,</u>				
<u>Well #1, Source site,</u>				
<u>Monthly</u>				
	27-Jun-2017	L1	L1	
	11-Jul-2017	L1	L1	
	01-Aug-2017	L1	L1	
	05-Sep-2017	L1	L1	
	19-Dec-2017	<u>L1</u>	<u>L1</u>	
	Total Positive:	0	0	0

Result Values:                      E - estimated                      L - less than                      G - greater than

**Interpreting Sample Reports**

In VIHA, the results of drinking water sampling are reported using the following coding system:

L1 Less than 1 (no detectable bacteria) - Meaning: No bacteria present

OG Overgrown - Meaning: Too many background bacteria to give an accurate count

EST Estimated Count

and

A Sample not tested; Too long in transit

C Sample leaked/broken in transit

D Sample not tested; No collection date given


T Sample submitted unsatisfactory. Exceeded 30 hours holding time, please resample.

NS No sample received with requisition

Samples that contain total coliform:	0	0.00% of total
Samples that contain e. coli:	0	0.00% of total
Samples that contain fecal coliform:	0	0.00% of total
Number of positive samples in last 30 days:	0/1	
Total number of samples:	5	

## Comments:

*Source Water quality + sampling frequency/dates in compliance*

  
Environmental Health Officer  
Jan 17/2018

FOR FURTHER INFORMATION PLEASE CALL: Baratta, Joseph (250) 850-2110 Campbell River Office

## Operator

Village Of Gold River  
PO BOX 610  
Gold River, BC  
V0P 1G0

(250) 283-2202

Island Health

**Facility Name:** VILLAGE OF GOLD RIVER WATER SUPPLY  
**Facility Type:** 301-10000 (DWT)  
**Date Range:** Jan 1 2017 to Dec 31 2017  
**Date Created:** Jan 16 2018

Sampling Site	Date Collected	Total Coliform	E. Coli	Fecal Coliform
<u>Well #2, Well #2,</u>				
<u>Source site, Monthly</u>				
	10-Jan-2017	L1	L1	
	07-Feb-2017	L1	L1	
	07-Mar-2017	L1	L1	
	04-Apr-2017	L1	L1	
	02-May-2017	L1	L1	
	30-May-2017	L1	L1	
	27-Jun-2017	L1	L1	
	08-Aug-2017	L1	L1	
	12-Sep-2017	L1	L1	
	03-Oct-2017	L1	L1	
	31-Oct-2017	L1	L1	
	28-Nov-2017	L1	L1	
	12-Dec-2017	<u>L1</u>	<u>L1</u>	
	Total Positive:	0	0	0

Result Values:                      E - estimated                      L - less than                      G - greater than

**Interpreting Sample Reports**

In VIHA, the results of drinking water sampling are reported using the following coding system:

L1 Less than 1 (no detectable bacteria) - Meaning: No bacteria present

OG Overgrown - Meaning: Too many background bacteria to give an accurate count

EST Estimated Count

and

A Sample not tested; Too long in transit

C Sample leaked/broken in transit

D Sample not tested; No collection date given

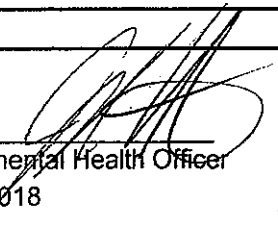
T Sample submitted unsatisfactory. Exceeded 30 hours holding time, please resample.

NS No sample received with requisition

Samples that contain total coliform:	0	0.00% of total
Samples that contain e. coli:	0	0.00% of total
Samples that contain fecal coliform:	0	0.00% of total
Number of positive samples in last 30 days:	0/0	
Total number of samples:	13	

## Comments:

*Source water quality + sampling frequency in compliance.*



Environmental Health Officer

Jan 17 2018

FOR FURTHER INFORMATION PLEASE CALL: Baratta, Joseph (250) 850-2110 Campbell River Office

## Operator

Village Of Gold River  
PO BOX 610  
Gold River, BC  
V0P 1G0

(250) 283-2202

Island Health

**Facility Name:** VILLAGE OF GOLD RIVER WATER SUPPLY  
**Facility Type:** 301-10000 (DWT)  
**Date Range:** Jan 1 2017 to Dec 31 2017  
**Date Created:** Jan 16 2018

Sampling Site	Date Collected	Total Coliform	E. Coli	Fecal Coliform
<u>Well #3, Well #3,</u>				
<u>Source site, Monthly</u>				
	24-Jan-2017	L1	L1	
	14-Feb-2017	L1	L1	
	14-Mar-2017	L1	L1	
	11-Apr-2017	L1	L1	
	09-May-2017	L1	L1	
	06-Jun-2017	L1	L1	
	04-Jul-2017	L1	L1	
	25-Jul-2017	L1	L1	
	01-Aug-2017	L1	L1	
	29-Aug-2017	T		
	12-Sep-2017	L1	L1	
	10-Oct-2017	L1	L1	
	10-Oct-2017	L1	L1	
	07-Nov-2017	L1	L1	
	12-Dec-2017	L1	L1	
	19-Dec-2017	L1	L1	
	<b>Total Positive:</b>	<b>0</b>	<b>0</b>	<b>0</b>

Result Values:                      E - estimated                      L - less than                      G - greater than

**Interpreting Sample Reports**

In VIHA, the results of drinking water sampling are reported using the following coding system:

L1 Less than 1 (no detectable bacteria) - Meaning: No bacteria present

OG Overgrown - Meaning: Too many background bacteria to give an accurate count

EST Estimated Count

and

A Sample not tested; Too long in transit

C Sample leaked/broken in transit

D Sample not tested; No collection date given

T Sample submitted unsatisfactory. Exceeded 30 hours holding time, please resample.

NS No sample received with requisition



Samples that contain total coliform:	0	0.00% of total
Samples that contain e. coli:	0	0.00% of total
Samples that contain fecal coliform:	0	0.00% of total
Number of positive samples in last 30 days:	0/1	
Total number of samples:	16	

Comments:

*Source water quality + sampling frequency in compliance*

  
Environmental Health Officer  
Jan 17 2018

FOR FURTHER INFORMATION PLEASE CALL: Baratta, Joseph (250) 850-2110 Campbell River Office

**Operator**

Village Of Gold River  
PO BOX 610  
Gold River, BC  
V0P 1G0

(250) 283-2202

**Facility Name:** VILLAGE OF GOLD RIVER WATER SUPPLY  
**Facility Type:** 301-10000 (DWT)  
**Date Range:** Jan 1 2017 to Dec 31 2017  
**Date Created:** Jan 16 2018

Sampling Site	Date Collected	Total Coliform	E. Coli	Fecal Coliform
<u>Gold River Aquatic</u>				
<u>Centre, Aquatic</u>				
<u>Centre, Dist. site,</u>				
<u>Semi-monthly</u>				
	17-Jan-2017	L1	L1	
	07-Feb-2017	L1	L1	
	28-Feb-2017	L1	L1	
	07-Mar-2017	L1	L1	
	14-Mar-2017	L1	L1	
	11-Apr-2017	L1	L1	
	09-May-2017	L1	L1	
	23-May-2017	L1	L1	
	06-Jun-2017	L1	L1	
	27-Jun-2017	L1	L1	
	04-Jul-2017	L1	L1	
	18-Jul-2017	L1	L1	
	14-Aug-2017	A		
	22-Aug-2017	L1	L1	
	05-Sep-2017	L1	L1	
	19-Sep-2017	A		
	03-Oct-2017	L1	L1	
	24-Oct-2017	L1	L1	
	24-Oct-2017	L1	L1	
	07-Nov-2017	L1	L1	
	21-Nov-2017	L1	L1	
	28-Nov-2017	L1	L1	
	05-Dec-2017	L1	L1	
	<b>Total Positive:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>499 Muchalat Drive,</u>				
<u>Fire Hall, Dist. site,</u>				
<u>Semi-monthly</u>				
	03-Jan-2017	L1	L1	
	10-Jan-2017	L1	L1	
	31-Jan-2017	L1	L1	
	21-Feb-2017	L1	L1	
	28-Feb-2017	L1	L1	
	21-Mar-2017	L1	L1	
	28-Mar-2017	L1	L1	
	04-Apr-2017	L1	L1	
	18-Apr-2017	L1	L1	
	25-Apr-2017	L1	L1	
	02-May-2017	L1	L1	
	16-May-2017	L1	L1	
	13-Jun-2017	L1	L1	
	27-Jun-2017	L1	L1	
	11-Jul-2017	L1	L1	
	25-Jul-2017	L1	L1	

08-Aug-2017	L1	L1	
29-Aug-2017	T		
12-Sep-2017	L1	L1	
26-Sep-2017	L1	L1	
17-Oct-2017	L1	L1	
31-Oct-2017	L1	L1	
21-Nov-2017	L1	L1	
05-Dec-2017	<u>L1</u>	<u>L1</u>	
Total Positive:	0	0	0

Gold Rivre, Audit -  
Aquatic Centre, Dist.  
site, Monthly

17-Oct-2017	<u>L1</u>	<u>L1</u>	
Total Positive:	0	0	0

Result Values:                      E - estimated                      L - less than                      G - greater than

### Interpreting Sample Reports

In VIHA, the results of drinking water sampling are reported using the following coding system:

L1 Less than 1 (no detectable bacteria) - Meaning: No bacteria present

OG Overgrown - Meaning: Too many background bacteria to give an accurate count

EST Estimated Count

and

A Sample not tested; Too long in transit

C Sample leaked/broken in transit

D Sample not tested; No collection date given

T Sample submitted unsatisfactory. Exceeded 30 hours holding time, please resample.

NS No sample received with requisition

# North Island Laboratories

• 2755 B Moray Avenue, Courtenay, B.C. V9N 8M9 Tel: (250) 338 7786 Fax: (250) 338 7553

## Certificate of Analysis

Report To: Village of Gold River  
Gerry - STP operator

Lab Number: 95195  
Date Reported: 25 May 12  
Date Completed: 25 May 12  
Date Received: 10 May 12 12:45

95195-01 Well 1

Sampled By: Gerry

Sampling Date: 9 May 12 0:00

Test	Result	Units	Drinking Water Guideline
Alkalinity	<20	mg/L (CaCO <sub>3</sub> )	
Total Ammonia (N)	<0.05	mg/L	
Chloride	3.2	mg/L	250 AO
Fluoride	<0.05	mg/L	1.5 MAC
Nitrate (N)	0.16	mg/L	10 MAC
Nitrite (N)	<0.05	mg/L	1 MAC
Sulphate	0.8	mg/L	500 AO
Colour - Apparent	<1	Colour Units	15
pH	7.1	pH Units	6.5-8.5
Conductivity	51	uS/cm	
Iron Bacteria	None Detected	cfu/mL	
Sulphur Bacteria	None Detected	cfu/mL	
Corrosivity	-2.3		
Total Coliforms (MF)	<1	CFU/100mL	<1
E. coli (MF)	<1	CFU/100mL	<1
Non-Coliform Background	<1	CFU/100mL	
Total Dissolved Solids	22	mg/L	500 AO
Total Nitrogen (N)	0.23	mg/L	
Total Organic Carbon	0.7	mg/L	
Total Organic Nitrogen	<0.1	mg/L	
Total Plate Count	3	CFU/ml	
T-Aluminium	0.006	mg/L	0.1 Operational Std
T-Antimony	<0.0002	mg/L	0.006 MAC
T-Arsenic	<0.0002	mg/L	0.010 MAC
T-Barium	0.003	mg/L	1.0 MAC
T-Beryllium	<0.00004	mg/L	
T-Boron	<0.005	mg/L	5 MAC

AO = Aesthetic Objective; MAC = Max. Allowable Concentration; IMAC = Interim MAC

> = Greater than; < = Less than

Results relate only to samples as submitted. This certificate must not be reproduced, except in its entirety, without written consent from the laboratory.

Canadian Drinking Water Guidelines as listed on Dec. 5th, 2005 and are subject to

5/25/2012 10:22

Page 1 of 8

# North Island Laboratories

• 2755 B Moray Avenue, Courtenay, B.C. V9N 8M9 Tel: (250) 338 7786 Fax: (250) 338 7553

95195-01 Well 1

Sampled By: Gerry

Sampling Date: 9 May 12 0:00

Test	Result	Units	Drinking Water Guideline
T-Bismuth	<0.001	mg/L	
T-Cadmium	<0.00001	mg/L	0.005 MAC
T-Calcium	6.28	mg/L	
T-Chromium	<0.0004	mg/L	0.05 MAC
T-Cobalt	0.00004	mg/L	
T-Copper	0.004	mg/L	1.0 AO
T-Iron	0.252	mg/L	0.3 AO
T-Lead	0.0001	mg/L	0.010 MAC
T-Lithium	<0.001	mg/L	
T-Magnesium	0.82	mg/L	
T-Manganese	<0.005	mg/L	0.05 AO
T-Molybdenum	<0.0001	mg/L	
T-Nickel	<0.001	mg/L	
T-Phosphorus	<0.01	mg/L	
T-Potassium	<0.1	mg/L	
T-Selenium	<0.0006	mg/L	0.01 MAC
T-Silicon	3.77	mg/L	
T-Silver	<0.00001	mg/L	
T-Sodium	2	mg/L	200 AO
T-Strontium	0.013	mg/L	
T-Thallium	<0.00001	mg/L	
T-Tin	<0.0001	mg/L	
T-Titanium	0.003	mg/L	
T-Uranium	<0.0004	mg/L	
T-Vanadium	0.0003	mg/L	
T-Zinc	0.002	mg/L	5.0 AO
Hardness (CaCO <sub>3</sub> )	19	mg/L	80-100
Turbidity	<0.5	NTU's	5 AO

AO = Aesthetic Objective; MAC = Max. Allowable Concentration; IMAC = Interim MAC

> = Greater than; < = Less than

Results relate only to samples as submitted. This certificate must not be reproduced, except in its entirety, without written consent from the laboratory.

Canadian Drinking Water Guidelines as listed on Dec. 5th, 2005 and are subject to

5/25/2012 10:22

Page 2 of 8

# North Island Laboratories

• 2755 B Moray Avenue, Courtenay, B.C. V9N 8M9 Tel: (250) 338 7786 Fax: (250) 338 7553

95195-02 Well 2

Sampled By: Gerry

Sampling Date: 9 May 12 0:00

Test	Result	Units	Drinking Water Guideline
Alkalinity	<20	mg/L (CaCO <sub>3</sub> )	
Total Ammonia (N)	<0.05	mg/L	
Chloride	1.3	mg/L	250 AO
Fluoride	<0.05	mg/L	1.5 MAC
Nitrate (N)	0.08	mg/L	10 MAC
Nitrite (N)	<0.05	mg/L	1 MAC
Sulphate	1.1	mg/L	500 AO
Colour - Apparent	3	Colour Units	15
pH	7.1	pH Units	6.5-8.5
Conductivity	43	uS/cm	
Iron Bacteria	None Detected	cfu/mL	
Sulphur Bacteria	None Detected	cfu/mL	
Corrosivity	-1.5		
Total Coliforms (MF)	<1	CFU/100mL	<1
E. coli (MF)	<1	CFU/100mL	<1
Non-Coliform Background	<1	CFU/100mL	
Total Dissolved Solids	18	mg/L	500 AO
Total Nitrogen (N)	0.11	mg/L	
Total Organic Carbon	0.5	mg/L	
Total Organic Nitrogen	0.1	mg/L	
Total Plate Count	<3	CFU/ml	
T-Aluminium	<0.005	mg/L	0.1 Operational Std
T-Antimony	<0.0002	mg/L	0.006 MAC
T-Arsenic	<0.0002	mg/L	0.010 MAC
T-Barium	<0.001	mg/L	1.0 MAC
T-Beryllium	<0.00004	mg/L	
T-Boron	<0.005	mg/L	5 MAC
T-Bismuth	<0.001	mg/L	
T-Cadmium	<0.00001	mg/L	0.005 MAC
T-Calcium	5.54	mg/L	
T-Chromium	<0.0004	mg/L	0.05 MAC
T-Cobalt	0.00003	mg/L	
T-Copper	0.01	mg/L	1.0 AO
T-Iron	<0.01	mg/L	0.3 AO

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# North Island Laboratories

• 2755 B Moray Avenue, Courtenay, B.C. V9N 8M9 Tel: (250) 338 7786 Fax: (250) 338 7553

## 95195-02 Well 2

Sampled By: Gerry

Sampling Date: 9 May 12 0:00

Test	Result	Units	Drinking Water Guideline
T-Lead	0.0005	mg/L	0.010 MAC
T-Lithium	<0.001	mg/L	
T-Magnesium	0.92	mg/L	
T-Manganese	<0.005	mg/L	0.05 AO
T-Molybdenum	0.0009	mg/L	
T-Nickel	<0.001	mg/L	
T-Phosphorus	<0.01	mg/L	
T-Potassium	<0.1	mg/L	
T-Selenium	<0.0006	mg/L	0.01 MAC
T-Silicon	4.62	mg/L	
T-Silver	<0.00001	mg/L	
T-Sodium	1.28	mg/L	200 AO
T-Strontium	0.012	mg/L	
T-Thallium	<0.00001	mg/L	
T-Tin	<0.0001	mg/L	
T-Titanium	<0.001	mg/L	
T-Uranium	<0.0004	mg/L	
T-Vanadium	0.0005	mg/L	
T-Zinc	0.002	mg/L	5.0 AO
Hardness (CaCO <sub>3</sub> )	18	mg/L	80-100
Turbidity	<0.5	NTU's	5 AO

## 95195-03 Well 3

Sampled By: Gerry

Sampling Date: 9 May 12 0:00

Test	Result	Units	Drinking Water Guideline
Alkalinity	<20	mg/L (CaCO <sub>3</sub> )	
Total Ammonia (N)	<0.05	mg/L	
Chloride	1.3	mg/L	250 AO
Fluoride	<0.05	mg/L	1.5 MAC
Nitrate (N)	<0.05	mg/L	10 MAC
Nitrite (N)	<0.05	mg/L	1 MAC
Sulphate	1.1	mg/L	500 AO

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95195-03 Well 3

Sampled By: Gerry

Sampling Date: 9 May 12 0:00

Test	Result	Units	Drinking Water Guideline
Colour - Apparent	3	Colour Units	15
pH	7.4	pH Units	6.5-8.5
Conductivity	47	uS/cm	
Iron Bacteria	None Detected	cfu/mL	
Sulphur Bacteria	None Detected	cfu/mL	
Corrosivity	-1.4		
Total Coliforms (MF)	<1	CFU/100mL	<1
E. coli (MF)	<1	CFU/100mL	<1
Non-Coliform Background	<1	CFU/100mL	
Total Dissolved Solids	26	mg/L	500 AO
Total Nitrogen (N)	0.09	mg/L	
Total Organic Carbon	0.5	mg/L	
Total Organic Nitrogen	0.09	mg/L	
Total Plate Count	<3	CFU/ml	
T-Aluminium	<0.005	mg/L	0.1 Operational Std
T-Antimony	<0.0002	mg/L	0.006 MAC
T-Arsenic	<0.0002	mg/L	0.010 MAC
T-Barium	<0.001	mg/L	1.0 MAC
T-Beryllium	<0.00004	mg/L	
T-Boron	<0.005	mg/L	5 MAC
T-Bismuth	<0.001	mg/L	
T-Cadmium	<0.00001	mg/L	0.005 MAC
T-Calcium	6.22	mg/L	
T-Chromium	<0.0004	mg/L	0.05 MAC
T-Cobalt	0.00002	mg/L	
T-Copper	0.004	mg/L	1.0 AO
T-Iron	0.012	mg/L	0.3 AO
T-Lead	0.0002	mg/L	0.010 MAC
T-Lithium	<0.001	mg/L	
T-Magnesium	1.09	mg/L	
T-Manganese	<0.005	mg/L	0.05 AO
T-Molybdenum	0.001	mg/L	
T-Nickel	<0.001	mg/L	
T-Phosphorus	<0.01	mg/L	

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# North Island Laboratories

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95195-03 Well 3

Sampled By: Gerry

Sampling Date: 9 May 12 0:00

Test	Result	Units	Drinking Water Guideline
T-Potassium	<0.1	mg/L	
T-Selenium	<0.0006	mg/L	0.01 MAC
T-Silicon	4.66	mg/L	
T-Silver	<0.00001	mg/L	
T-Sodium	1.44	mg/L	200 AO
T-Strontium	0.012	mg/L	
T-Thallium	<0.00001	mg/L	
T-Tin	<0.0001	mg/L	
T-Titanium	0.004	mg/L	
T-Uranium	<0.0004	mg/L	
T-Vanadium	0.0007	mg/L	
T-Zinc	0.004	mg/L	5.0 AO
Hardness (CaCO <sub>3</sub> )	20	mg/L	80-100
Turbidity	<0.5	NTU's	5 AO

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