



DISTRICT OF UCLUELET

# 2019 ANNUAL REPORT



DISTRICT OF  
UCLUELET

# 2019 ANNUAL REPORT CONTENTS

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**2019 Annual Report**  
January 1 to December 31, 2019

This document was prepared by the Corporate Services Department, with departmental information provided by each Department Head.

# OVERVIEW

## 2019 ANNUAL REPORT

### Our Community, Our Future

The District of Ucluelet is a self-contained community located on the rugged west coast of Vancouver Island within the traditional lands of the Yuułu?it?ath First Nation. Ucluelet has the benefit of a range of assets and amenities relative to its size and although considered to be remote, enjoys excellent physical and digital access to the rest of the world. The community is defined by a deep appreciation for the natural environment and a culture of creativity and resilience. With a strong sense of community, residents rely on one another and take pride in their spirit of partnership and volunteerism.

Despite fluctuations in the economy and local industries over time, Ucluelet has always adapted and thrived. We see a bright future for our community with quality, sustainable infrastructure and services to support a population of all ages, from young families to active retirees who choose to call Ucluelet home. As our community faces demands for growth, we will strive to preserve our quality of life and our natural assets while ensuring that future development is aligned with our community's values.

### Our Role

The District of Ucluelet provides leadership in the community with emphasis on inclusive and strategic planning for the future. We play a role in unifying the community towards a common vision and communicating with our residents on issues that are important to them and the District. We collaborate with our neighbors to enhance our collective provision of services and to ensure effective advocacy on issues that affect our region. Ultimately, our role is to pursue the aspirations of our community and leave a legacy for future generations.

### Our Commitment

- **Lead by example**
- **Own our decisions and the outcomes**
- **Be prepared and informed as we make decisions**
- **Be collaborative with our partners**
- **Have an open mind**
- **Be consistent**

# MESSAGE

## FROM THE MAYOR



MAYOR MAYCO NOËL

### COUNCILLORS

RACHELLE COLE

JENNIFER HOAR

LARA KEMPS

MARILYN MCEWEN



We are now almost half way through our Council term and it has been unique time in our town's history. A wave of positive news for our community over the past couple of years has been dampened by the impacts of the COVID-19 pandemic. We are not alone, but our Council and Staff have worked hard to ensure our response to COVID-19 meets the unique needs of Ucluelet. Despite these challenges, we are well on our way to achieving the goals our Council set in our 2019-2022 Strategic Plan. Having a clear plan and a strong commitment to our word has kept us focused on our goals. While we know that there is uncertainty ahead, opportunities can arise from the challenges that will make our community even stronger for the future.

I understand our sense of community and the need to protect what we have going forward. We are at a unique moment in Ucluelet's history as we have never had so many opportunities to advance our community. Of our many accomplishments in 2019, I am most excited about three initiatives in particular:

1. The Province of BC announced funding for new high school and seismic upgrade to the elementary school.
2. The continued success of the Barkley Community Forest, which produced another \$1 Million in 2019.
3. The hiring of the District's first full-time Fire Chief, a significant step for our community's fire safety and emergency preparedness.

Born and raised in the area, I look to the future with optimism, pride, and thoughtful reflection as our Council continues to help govern the growth, safety, and livability of Ucluelet.

Thank you.

Mayor Mayco Noël

# MESSAGE

## FROM THE CAO

On behalf of the staff at the District of Ucluelet, it is my pleasure to share with you our 2019 Annual Report. Last year was a positive one for our municipality and, despite the challenges of COVID-19, we have established financial and operational systems that have made us more resilient to the fluctuations that a small town can endure. We continue to be a growing community and that means a gradual demand increase on our delivery of services, whether that be for the existing range of services or for greater variety of services. We are committed to providing a balanced, quality range of services at a level our residents expect, while remaining fiscally responsible.

Going forward, our staff will continue to follow Council's Strategic Priorities to help us focus our resources on where they are most needed as Council determines how our organization can best shape and support our community as it grows. Thank you for taking the time to review this report and learning about the many projects and initiatives completed in 2019 for the benefit of current and future generations of Ucluelet residents.

And lastly on behalf of our organization I also thank our Council members for the continued direction and support they provide. It is a privilege to work together in service of our community.

Thank you.

Mark Boysen  
Chief Administrative Officer

## 2019 ORGANIZATIONAL STRUCTURE



# Community Planning

## Department Overview

### PLANNING DUTIES:

- Prepare long range land use plans and policies
- Process development permits, board of variance referrals, and rezoning and subdivision applications
- Serve the community by responding to a wide range of inquiries and applications related to the use and development of land
- Plan and design improvements for public pathways, roads, trails and open space
- Building Inspection services and permit administration

### BYLAW DUTIES:

- Bylaw enforcement and business licensing
- Administer land use bylaws, standards and policies in light of legislation and other approving agency jurisdictions
- Provide public education and respond to inquiries

## Department Overview

The Community Planning Department provides professional and technical advice to Council on current and future uses of land in the District and on issues concerning housing, the environment, culture and heritage preservation, transportation, tourism, harbour and managed water uses, and socio-economic policies. The planning division of this Department is responsible for the administration of zoning, land use and development applications. Community planning, parks and trail network systems, streamside protection, and long term visions such as the Official Community Plan (OCP) all help to guide the yearly work plans and objectives of this Department. The building, license and bylaw division of this Department maintains the quality of life for the District of Ucluelet's citizens by ensuring safety through compliance with established building codes and community adopted bylaws. This division also receives and processes complaints and coordinates the bylaw enforcement activities for the District.

### 2019 COMPLETED PROJECTS

- ✓ Temporary Use Permits for seasonal employee accommodation
- ✓ Village Green revitalization engagement and design
- ✓ Peninsula Road revitalization engagement and design
- ✓ Cannabis legalization engagement

### 2020 PLANNED PROJECTS

- Village Green revitalization concepts and costing
- Peninsula Road concepts and costing
- OCP Bylaw Adoption
- Flood risk assessment & mapping project
- Long-range Land Use Demand study
- Development Cost Charges (DCC) Bylaw update
- Secondary Suites/Cottage Dwelling zoning project
- Ongoing work on Lot 13 small-lot affordable housing development



Photo by: Zoe Millette

# Parks & Recreation

## Department Overview

### KEY RESPONSIBILITIES:

- Community Programming
- Community Health
- Community Special Events
- Facilities (asset management)
- Trails & Green Spaces
- Beautification
- Playgrounds
- Public Realm Projects (parks, paths, roads, facilities)

## Department Overview

The Parks and Recreation Department provides the fundamental building blocks for a healthy and flourishing community. The Ucluelet Parks & Recreation Master Plan Executive Summary notes that Ucluelet has a strong sense of community. We feel this is in part due to the wide variety of recreation programs offered here, in addition to the special events occurring throughout the community each year. Our focus is to provide and support excellent programs, special events with community group involvement and facilities, and continue to promote and strengthen the sense of community. Ucluelet Parks and Recreation Department is committed to ensuring a high level of excellence in its service to the community and continues to strive to promote an atmosphere of friendly and efficient service.

### 2020 PLANNED PROJECTS

- Amphitrite Lightkeeper’s House
- Amphitrite Centre
- Wayfinding program
- New heritage sign (location to be determined)
- Bear Smart gap analysis
- Electric vehicle charging station installations
- Edna Batchelor pathway
- Aquarium Water Fountain install in May
- Wild Pacific Trail Maintenance Equipment Ebike
- Repair and Refurbish Roy Vickers sign

### 2019 COMPLETED PROJECTS

- ✓ Wild Pacific Connectors (Marine Drive – He-Tin-Kis - Spring Cove)
- ✓ New Public Washroom Chamber of Commerce
- ✓ Heritage sign installed at Spring Cove
- ✓ Alder Road Park
- ✓ St. Jacques Park
- ✓ Edna Batchelor Park Swing Install
- ✓ Office at Works Yard



# Fire & Emergency Services

## Department Overview

### KEY RESPONSIBILITIES:

- Response to callouts for fire, rescue, motor vehicle incidents and medical first responder calls in Ucluelet and contracted areas
- Fire prevention and public education
- First Safety Inspections
- Community emergency preparedness
- Emergency Support Services (ESS)
- Ucluelet Emergency Network (UEN)
- Emergency Operations Centre (EOC)



## Department Overview

The Fire and Emergency Services Department supports and maintains a community emergency management system through mitigation, preparedness, response, and recovery initiatives for emergencies and disasters. The Ucluelet Volunteer Fire Brigade (UVFB) has been providing fire services for the community of Ucluelet since 1949. Each year the UVFB responds to an average of 150 callouts for fire, rescue, motor vehicle accidents, and medical first responder calls.

The Emergency Support Services (ESS) team of volunteers is responsible for coordinating the provision of shelter, food, clothing, transportation, medical services and reunification services to victims of emergencies and disasters for up to 72 hours.

The Ucluelet Emergency Network (UEN) is a multi-jurisdictional committee that consists of representatives from the District of Ucluelet, BC Ambulance Services, Canadian Rangers, ESS, Pacific Rim National Park, RCMP, Royal Canadian Search & Rescue, School District 70, Toquaht Nation, UVFB, West Coast Inland Search & Rescue and *Yuułuʔiłʔatḥ* Government (Ucluelet First Nation).

### 2019 COMPLETED PROJECTS

- ✓ Amphitrite Emergency Kiosk #1
- ✓ Emergency Operations Centre Training
- ✓ Initiation of the Tsunami Warning System Sirens Project development

### 2020 PLANNED PROJECTS

- Completion of Tsunami Warning System Sirens
- Tugwell Emergency Kiosk #2 install
- Fire Hall and EOC Upgrades
- Continuation of prioritizing firefighter safety including Firefighter Air Management Program
- EOC and ESS grant applications (UBCM)
- Emergency generator for new school
- Upgrade of self contained breathing apparatus to light-weight carbon fibre cylinders
- Emergency Support Services disaster hub project funded through UBCM Grant money
- Fire safety inspection program software purchase and program roll-out



# Public Works (Water/Sewer/ Roads)

## Department Overview

### KEY RESPONSIBILITIES:

- Maintenance of municipal roads, sidewalks and public garbage containers
- Record keeping of municipal infrastructure and facilities
- Ongoing staff training on water and sewer systems and grounds maintenance
- 24-hour emergency services for the community
- Maintenance of sewer systems to meet Federal and Provincial standards
- Water distribution and treatment system
- Maintenance of water systems to meet Provincial standards

## Department Overview

The Ucluelet Public Works department is on call 24/7, 365 days a year, to ensure the community infrastructure is in good working order to enhance the community's health, safety, and overall quality of life.

In addition to daily infrastructure, facility maintenance, and long-term infrastructure planning, the Public Works department takes on a number of key projects each year.

### 2019 COMPLETED PROJECTS

- ✓ Upgrade of Sewer Lagoon complete
- ✓ Marine Drive Wild Pacific Trail Connector
- ✓ Matterson Reservoir Upgrade
- ✓ New water capacity and filtration system grant submission
- ✓ Installation of speed humps using Gas Tax Funding

### 2020 PLANNED PROJECTS

- Bay Street duplex elimination
- Sewer/Storm Master Plan
- SCADA sewer installation
- Well upgrade
- SCADA water completion



# Finance/ Corporate Services

## Department Overview

### KEY RESPONSIBILITIES:

#### Finance Services:

- Financial planning and budgeting
- Procurement and purchasing services
- Treasury and taxation
- Manage business licensing
- Accounting for transactions
- Financial reporting and fiscal management
- Support services to all departments

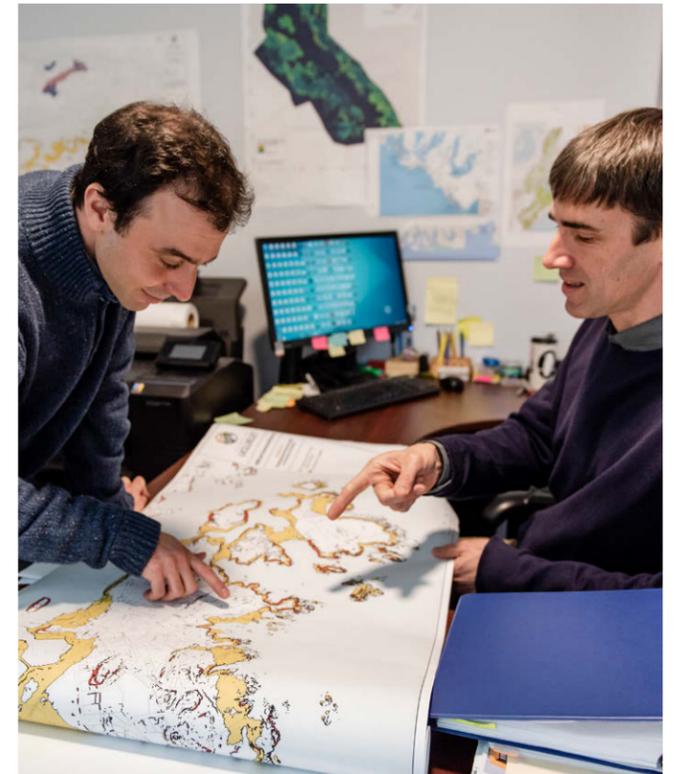
#### Corporate Services:

- Corporate leadership and administrative support to Council and Chief Administrative Officer
- Management, information and support services to Council, Committees, and Boards
- Human Resources, Records Management, legal, risk management and land acquisition
- Harbour Authority planning and operation, legislative services, information technology, communications and community engagement



## Department Overview

The Finance and Corporate Services department's primary responsibility is to maintain the business foundation of the District. It's objective is to provide accurate, timely information and support to the community, District departments, and Council. The department invests a considerable portion of time and resources to Council-decision support and managing the financial, administrative, and legislative responsibilities of the District of Ucluelet. Additionally, the department provides Human Resources services and IT-related support to improve the effectiveness of internal and external communications, as well as exploring and incorporating technology-based information management and reporting tools to ensure accountability and transparency in all of the District's practices.



### 2019 COMPLETED PROJECTS

- ✓ Strategic Plan 2019-2022 completed
- ✓ New Budgeting Software installation
- ✓ Webcasting implementation
- ✓ WaterWorth implementation

### 2020 PLANNED PROJECTS

- Bylaw/Policy Gap Analysis
- Asset Management Implementation
- Climate Adaptation Plan Draft
- Ucluelet Health Centre project - Phase 1
- Indigenous Awareness training for Council and Staff
- SewerWorth implementation



## Small Craft Harbour

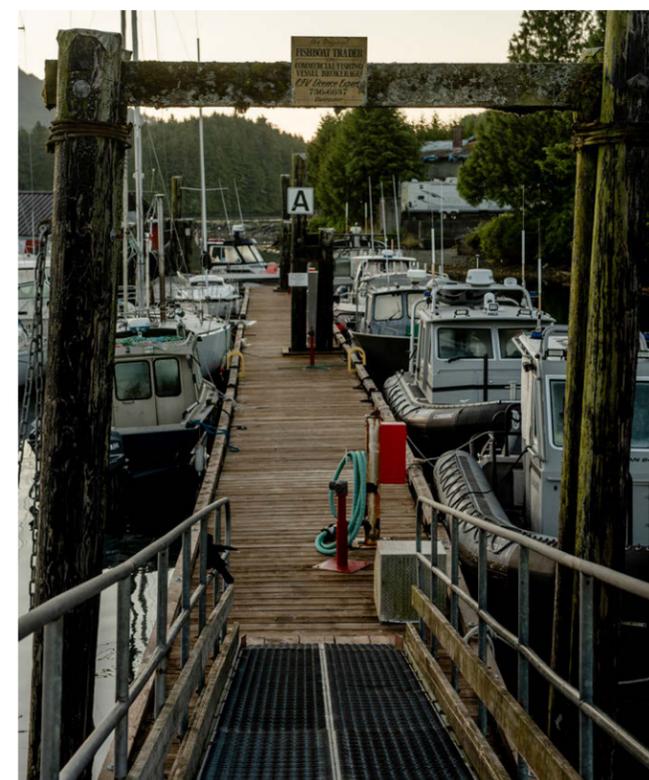
Ucluelet's Small Craft Harbour is the west coast's most comprehensive marine facility. Our Small Craft Harbour is a classic example of a true working harbour, situated on the outskirts of Barkley Sound. It is a destination in its own right. The jurisdictional boundary for the District of Ucluelet extends approximately 200 metres into the Pacific Ocean surrounding the Ucluth Peninsula. The Harbour has historically and continues to play an important role in the life and well being of the residents in the District. The facilities includes the Boat Basin, Whiskey Dock and 52 Steps and are all within walking distance of the village center.

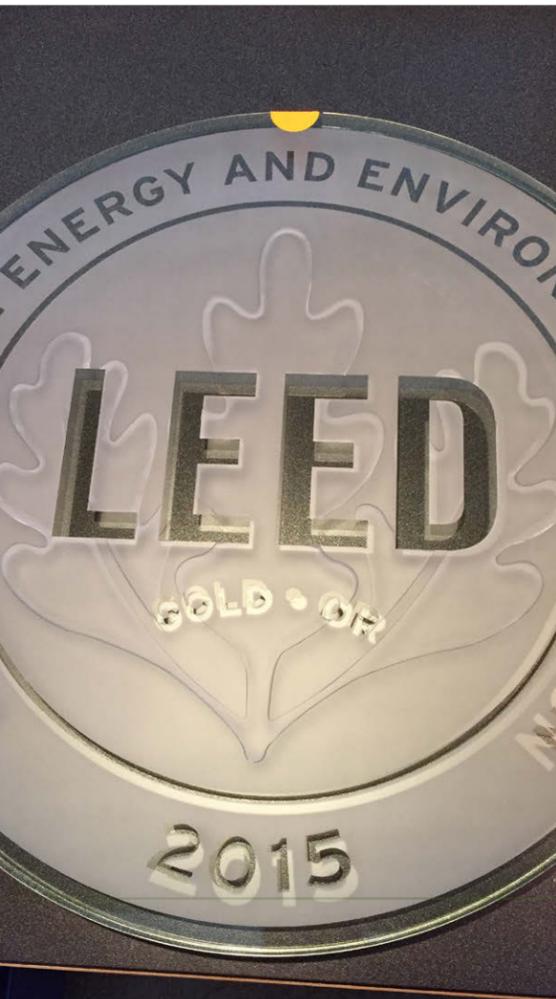
### 2019 COMPLETED PROJECTS

- ✓ Upgrade to Wi-Fi system
- ✓ Commercial dryer installation
- ✓ Life jacket boards with 8 life jackets

### 2020 PLANNED PROJECTS

- Harbour Master Plan update
- New pilings at Whiskey Dock
- SCH beautification work
- Cleaning station education signage
- Boat launch improvements
- Defibrillator for SCH





## Sustainability and Climate Action

In March of 2019, Ucluelet adopted its first Climate Action Plan, which set the ambitious 2050 targets of 100% Renewable Energy and 80% reduction in Greenhouse Gas (GHG) emissions. Funded by the FCM Municipalities for Climate Innovation Program, the plan includes an inventory of community emissions, goals to achieve the targets, and strategies to achieve those goals. This effort led to the awarding of FCM Partners for Climate Protection (PCP) Milestone 4 and Milestone 2 for action community and corporate emissions, respectively.

### Ucluelet moved forward on other important climate action initiatives in 2019 including:

- ✓ The District purchased 4 dual port Level 2 EV charging stations and supported community efforts that will result in a total of 9 level 2 charging locations and 2 DC fast-charging stations installed in 2020.
- ✓ Ucluelet was successful in its application for a \$150,000 grant from the Province of BC to complete flood risk mapping of the community's coastline. The flood risk mapping will also assist in refining tsunami inundation levels that will support emergency response planning.

Ucluelet is also conducting detailed risk assessments to identify current and future climate impacts to the coastal community. The result will be a new climate adaptation plan in 2020, a funded project developed under the ICLEI Changemakers Project. With these plans falling into place, the municipality will be able to incorporate future actions into the District's 5-year financial planning process. The implementation and monitoring of these actions will also be incorporated into the District's annual reporting process.

Please visit our Sustainability and Climate webpage at [ucluelet.ca](http://ucluelet.ca) to view our Climate Action Plans.

## Barkley Community Forest

The District of Ucluelet is fortunate to be a partner with the Toquaht Nation as joint shareholders of the Barkley Community Forest Corporation. After many years of dedicated commitment to the development of the Barkley Community Forest, the first harvesting began in 2017. Led by a dedicated board of directors, the Corporation worked with the Ministry of Forests, Lands and Natural Resource Operations to identify suitable lands that could be managed sustainably for the long term benefit of both communities.

In 2018 and 2019, the benefits for this partnership have been realized, with the District received an amazing \$3,000,000 in dividends generated from the Barkley Community Forest. Council has looked to ensure this financial benefit be used to enhance the community for the benefit of its residents. In 2019, funds were allocated to support the initial feasibility review of a Ucluelet Health Centre and tsunami sirens.

### 2020 funding considerations included:

- ✓ Reserves for affordable housing
- ✓ Supporting the development of the Amphitrite Centre
- ✓ A new emergency generator as part of the new high school construction
- ✓ A new hard surface facility at Tugwell Field

For more information about the Barkley Community Forest, please visit [barkleyforest.ca](http://barkleyforest.ca)



**Management's Responsibility**

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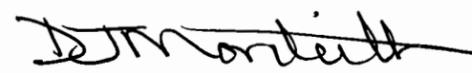
The accompanying consolidated financial statements of the District of Ucluelet (the "District") are the responsibility of management and have been prepared in compliance with applicable legislation, and in accordance with generally accepted accounting standards for local governments as established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of significant accounting policies is described in Note 1 to the consolidated financial statements. The preparation of the consolidated financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The District's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

Mayor and Council meet with management and the external auditor to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by MNP LLP; independent external auditors appointed by the District. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the District's consolidated financial statements.

July 14, 2019



Donna Monteith  
Chief Financial Officer



Financial Statements

District of Ucluelet  
December 31, 2019

## Independence Auditor's Report

To the Mayor and Council of the District of Ucluelet:

### Opinion

We have audited the consolidated financial statements of the District of Ucluelet (the "District"), which comprise the consolidated statement of financial position as at December 31, 2019, and the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the District as at December 31, 2019, and the results of its consolidated operations, changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

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

### Other Matter

The prior year comparative figures were audited by another firm of chartered professional accountants, who issued an unmodified opinion on June 7, 2019.

### Other Information

Management is responsible for the other information, consisting of the annual report, which is expected to be made available to us after the date of this auditor's report.

Our opinion on the consolidated financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

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

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

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

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

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

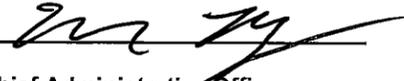
Nanaimo, British Columbia

July 14, 2020

*MNP LLP*

Chartered Professional Accountants

**District of Ucluelet**  
**Consolidated Statement of Financial Position**  
*As at December 31, 2019*

	2019	2018
<b>Financial Assets</b>		
Cash and cash equivalents	2,922,831	1,212,327
Investments (Note 2)	8,143,791	8,976,814
Accounts receivable (Note 3)	711,765	839,217
Investment in Government Business Enterprise (Note 4)	730,165	540,658
	<b>12,508,552</b>	<b>11,569,016</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 5)	814,762	1,118,931
Refundable deposits (Note 6)	149,335	119,084
Deferred revenue (Note 7)	640,863	497,366
Prepaid property taxes and utilities	41,675	41,149
Development cost charges (Note 8)	775,207	727,399
Debt (Note 9)	1,934,688	2,024,214
	<b>4,356,530</b>	<b>4,528,143</b>
<b>Net Financial Assets</b>	<b>8,152,022</b>	<b>7,040,873</b>
<b>Non-Financial Assets</b>		
Tangible capital assets (Note 10, Schedule 1)	40,845,824	40,700,278
Inventory of supplies	20,944	20,944
Prepaid expenses	74,760	68,198
	<b>40,941,528</b>	<b>40,789,420</b>
<b>Accumulated Surplus (Note 11)</b>	<b>49,093,550</b>	<b>47,830,293</b>
<b>Commitments and contingencies (Note 16)</b>		
<b>Subsequent events (Note 20)</b>		
 Chief Administrative Officer		

**District of Ucluelet**  
**Consolidated Statement of Operations**  
*For the year ended December 31, 2019*

	2019 Budget (Note 17)	2019	2018
<b>Revenue</b>			
Taxation, net (Note 13)	3,248,887	<b>3,177,951</b>	3,224,952
Sale of services	1,850,263	<b>1,870,813</b>	1,910,610
Other revenue from own sources	171,600	<b>306,695</b>	255,620
Investment income	85,360	<b>157,802</b>	100,656
Grants and contributions	1,708,045	<b>1,252,869</b>	874,058
DCC revenue	337,930	-	321,530
Ministry and Regional District Tax	-	<b>543,799</b>	374,062
Equity in investment of Government Business Enterprise (Note 4)	-	<b>1,189,507</b>	2,001,593
	<b>7,402,085</b>	<b>8,499,436</b>	<b>9,063,081</b>
<b>Expenses</b>			
General government services	1,453,939	<b>1,653,920</b>	1,280,695
Protective services	488,633	<b>398,867</b>	439,126
Transportation services	1,226,994	<b>1,461,427</b>	1,181,181
Planning and environmental services	438,110	<b>375,333</b>	423,794
Recreation and cultural services	1,735,021	<b>2,146,667</b>	1,853,456
Water utility	723,680	<b>549,357</b>	576,711
Sewer utility	917,217	<b>650,608</b>	561,733
	<b>6,983,594</b>	<b>7,236,179</b>	<b>6,316,696</b>
<b>Annual surplus</b>	418,491	<b>1,263,257</b>	2,746,385
<b>Accumulated surplus, Beginning of the year</b>	47,830,293	<b>47,830,293</b>	45,083,908
<b>Accumulated surplus, End of the year</b>	48,248,784	<b>49,093,550</b>	47,830,293

**District of Ucluelet**  
**Consolidated Statement of Change in Net Financial Assets**  
*For the year ended December 31, 2019*

	2019 Budget (Note 17)	2019	2018
<b>Annual surplus</b>	418,491	<b>1,263,257</b>	2,746,385
Acquisition of tangible capital assets	(2,592,261)	<b>(1,614,672)</b>	(1,051,336)
Disposals of tangible capital assets	-	<b>140,000</b>	-
Amortization of tangible capital assets	1,116,000	<b>1,329,126</b>	1,134,363
Contribution of tangible capital assets	-	-	(9,950)
Change in inventory of supplies	-	-	-
Change in prepaid expenses	-	<b>(6,562)</b>	(13,887)
<b>Increase in Net Financial Assets</b>	(1,057,770)	<b>1,111,149</b>	2,805,575
<b>Net Financial Assets, Beginning of the year</b>	7,040,873	<b>7,040,873</b>	4,235,298
<b>Net Financial Assets, End of the year</b>	5,983,103	<b>8,152,022</b>	7,040,873

**District of Ucluelet**  
**Consolidated Statement of Cash Flows**  
**For the year ended December 31, 2019**

	2019	2018
<b>Operating Transactions</b>		
Annual surplus	1,263,257	2,746,385
Non-cash items included in surplus:		
Amortization of tangible capital assets	1,329,126	1,134,363
Contributions of tangible capital assets	-	(9,950)
Loss on disposal of tangible capital assets	140,000	-
Investment in Government Business Enterprise	(1,189,507)	(2,001,593)
Actuarial adjustment on debt	(17,212)	(13,492)
	<b>1,525,664</b>	<b>1,855,713</b>
Change in non-cash working capital balances related to operations		
Accounts receivable	127,452	425,520
Accounts payable and accrued liabilities	(304,169)	745,924
Refundable deposits	30,251	111,615
Deferred revenue	143,497	89,886
Prepaid property taxes and utilities	526	-
Development cost charges	47,808	(112,328)
Inventory of supplies	-	-
Prepaid expenses	(6,562)	(13,887)
	<b>1,564,467</b>	<b>3,102,443</b>
<b>Capital Transactions</b>		
Acquisition of tangible capital assets	(1,614,672)	(1,051,336)
<b>Investment Transactions</b>		
Decrease (increase) in investments	833,023	(4,139,875)
Dividends received from Government Business Enterprise	1,000,000	2,000,000
	<b>1,833,023</b>	<b>(2,139,875)</b>
<b>Financing activities</b>		
Debt repaid	(72,314)	(77,294)
<b>Net change in cash and cash equivalents</b>	<b>1,710,504</b>	<b>(166,062)</b>
<b>Cash and cash equivalents, Beginning of the year</b>	<b>1,212,327</b>	<b>1,378,389</b>
<b>Cash and cash equivalents, End of the year</b>	<b>2,922,831</b>	<b>1,212,327</b>

The District of Ucluelet (the “District”) is a municipality in the Province of British Columbia and operates under the provisions of the Local Government Act and the Community Charter of British Columbia. The District’s principal activities include the provision of local government services to residents of the incorporated area.

**1. Significant accounting policies**

The consolidated financial statements of the District are prepared by management in accordance with Canadian public sector accounting standards, as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants Canada. Significant accounting policies adopted by the District are as follows:

**(a) Reporting entity**

The consolidated financial statements reflect the combination of all the assets, liabilities, revenues, expenses, and accumulated surplus of the District. Inter-departmental balances and transactions have been eliminated.

The District’s business partnerships, jointly owned and controlled by the District but not dependent on the District for their continuing operations, are included in the consolidated financial statements using the modified equity method.

The modified equity method of accounting is modified only to the extent that the business entity accounting principles are not adjusted to conform to those of the District. Thus, the District’s investment in these entities is recorded at acquisition cost and is increased for the proportionate share of post-acquisition earnings and decreased by post acquisition losses and distributions received.

Entities accounted for by the modified equity basis include:

- Barkley Community Forest Limited Partnership (50% ownership)
- Ucluelet Economic Development Corporation (wholly owned)

The District administers certain trust assets on behalf of external parties which are excluded from the financial statements.

**(b) Bases of presentation**

The District follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

**(c) Government transfers**

Government transfers are recognized in the consolidated financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made, except when and to the extent the transfer gives rise to an obligation that meets the definition of a liability.

**(d) Property tax revenue**

Property tax revenue is recognized on an accrual basis using the approved tax rates and the anticipated assessment related to the current year.

**(e) Deferred revenue**

Deferred revenue includes grants, contributions and other amounts received from third parties pursuant to legislation, regulation and agreement which may only be used in certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed, or the tangible capital assets are acquired, thereby extinguishing the related liability.

**1. Significant accounting policies (continued)**

**(f) Development cost charges**

Development cost charges are amounts which are restricted by government legislation or agreement with external parties. When qualifying expenditures are incurred development cost charges are recognized as revenue in amounts which equal the associated expenses.

**(g) Cash and cash equivalents**

Cash and cash equivalents include short-term, highly liquid investments with a term to maturity of 90 days or less at acquisition.

**(h) Deposits and repayments**

Receipts restricted by third parties are deferred and recorded as deposits and are refundable under certain circumstances. Deposits and prepayments are recognized as revenue when qualifying expenditures are incurred.

**(i) Employee future benefits**

The District and its employees make contributions to the Municipal Pension Plan. These contributions are expensed as incurred.

Sick leave and other benefits are available to the District’s employees. The costs of these benefits are estimated based on accumulated sick leave and best estimates of future usage and expected future salary and wage increases. The obligations under these benefit plans are accrued based on projected benefits as the employees render services necessary to earn the future benefits.

**(j) Investment income**

Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue, development cost charges and deposits and prepayments is added to the investment and forms part of the liability balance.

**(k) Debt**

Debt is recorded net of related payments and actuarial earnings.

**(l) Non-financial assets**

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

**a. Tangible capital assets**

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight-line basis over their estimated useful lives as follows:

Asset	Useful life - years
Buildings	10 - 60
Vehicles and Equipment	5 - 25
Other structures	15 - 50
Roads	20 - 60
Drainage structures	30 - 50
Water structures	10 - 50
Sewer structures	10 - 50

**1. Significant accounting policies (continued)**

Amortization is charged annually, including the year of acquisition and disposal. Assets under construction are not amortized until the asset is available for productive use.

Tangible capital assets are written down when conditions indicate that they no longer contribute to the District's ability to provide goods and services or when the value of the future economic benefits associated with the asset are less than the book value of the asset.

- b. Contributions of tangible capital assets  
Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are recorded as revenue.
- c. Natural resources  
Natural resources that have not been purchased are not recognized as assets in the consolidated financial statements.
- d. Works of art and cultural historic assets  
Works of art and cultural and historic assets are not recorded as assets in these consolidated financial statements.
- e. Interest capitalization  
The District does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.
- f. Leased tangible capital assets  
Leases which transfer substantially all the benefits and risks incidental to ownership of property are accounted for as operating leases and the related payments are charged to expenses as incurred.
- g. Inventory of supplies  
Inventory of supplies held for consumption are recorded at lower of cost and replacement cost.

**(m) Contaminated sites**

A liability for remediation of contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the District is either directly responsible or accepts the responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at December 31, 2019.

At each financial reporting date, the District reviews the carrying amount of the liability. Any revisions required to the amount previously recognized is accounted for in the period revisions are made. The District continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when made. As at December 31, 2019, the District has not recorded any liability for contaminated sites as no such sites exist.

**(n) Use of estimates**

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. Significant areas requiring the use of management estimates relate to the collectability of accounts receivable, accrued liabilities, post-employment benefits, provisions for contingencies and amortization, useful lives and salvage values for determining tangible capital asset values. Actual results could differ from these estimates.

**2. Investments**

Investments include funds invested in Guaranteed Investment Certificates and Money Market funds with CIBC Wood Gundy and the Municipal Finance Authority of B.C. The investments are carried at market value which is equal to the carrying value.

**3. Accounts receivable**

	2019	2018
Property taxes	\$ 154,276	\$ 194,084
Due from other governments	166,718	244,081
User fee and other	390,771	401,052
	<b>\$ 711,765</b>	<b>\$ 839,217</b>

**4. Investment in Government Business Enterprise**

The Barkley Community Forest Limited Partnership is a limited partnership owned by the District and Toquaht Nation as limited partners and Barkley Community Forest Corporation as the general partner. The objective and purpose of the partnership is to hold one or more Community Forest Agreements and to carry on such business and activities as may be desirable and permitted under the Community Forest Agreements.

The following table provides condensed supplementary financial information for the limited partnership at December 31, 2019.

	2019	2018
<b>Financial position</b>		
<b>Assets</b>		
Current	\$ 1,851,515	\$ 2,500,506
	<b>\$ 1,851,515</b>	<b>\$ 2,500,506</b>
<b>Liabilities</b>		
Current	\$ 176,250	\$ 259,976
Silviculture accrual	214,934	213,351
	<b>391,184</b>	<b>473,327</b>
<b>Equity</b>		
Retained earnings	1,460,331	2,027,179
	<b>\$ 1,851,515</b>	<b>\$ 2,500,506</b>
<b>Operations</b>		
Revenue	\$ 2,243,080	\$ 6,063,919
Expenses	809,928	1,114,871
	<b>\$ 1,433,152</b>	<b>\$ 4,949,048</b>

The District's share of income from the government business enterprise was a total of \$1,189,507 (2018 - \$2,001,593). During 2019, the District received \$1,000,000 (2018 - \$2,000,000) of dividends from the government business enterprise, which was recorded as a reduction in its investment. No other transactions occurred between the two entities.

**5. Accounts payable and accrued liabilities**

	2019	2018
Trade accounts payable	\$ 468,416	\$ 843,326
Salaries and wages payable	238,097	189,702
Accrued employee benefits	69,349	57,998
Due to other governments	21,927	10,932
Accrued interest	16,973	16,973
	<b>\$ 814,762</b>	<b>\$ 1,118,931</b>

**6. Refundable deposits**

	2019	2018
Damage deposits	\$ 94,000	\$ 65,119
Developer performance deposits	55,335	53,965
	<b>\$ 149,335</b>	<b>\$ 119,084</b>

**7. Deferred revenue**

Deferred revenue consists of the following balances:

	Opening balance	Interest	Receipts	Revenue Recognized	Ending balance
Resort Municipality Initiative	\$ 486,015	\$ 10,943	\$ 384,368	\$ 311,981	\$ 569,345
Other	11,351	-	83,000	22,833	71,518
	<b>\$ 497,366</b>	<b>\$ 10,943</b>	<b>\$ 467,368</b>	<b>\$ 334,814</b>	<b>\$ 640,863</b>

**8. Development cost charges**

Development cost charges represent funds received from developers and deposited into a separate fund for capital expenditures. The District records these funds as a liability upon receipt which is then recognized as revenue when the related costs are incurred.

	Opening balance	Interest	Receipts	Revenue recognized	Ending balance
Roads	\$ 52,458	\$ 1,053	\$ 10,356	-	\$ 63,867
Storm water	203,482	3,893	-	-	207,375
Sewer	192,439	3,718	5,070	-	201,227
Water	100,395	1,972	10,680	-	113,047
Parks	178,625	3,440	7,626	-	189,691
	<b>\$ 727,399</b>	<b>\$ 14,076</b>	<b>\$ 33,732</b>	<b>\$ -</b>	<b>\$ 775,207</b>

**9. Debt**

The District issues debt instruments through the Municipal Finance Authority (MFA), pursuant to security issuing bylaws under authority of the Local Government Act, to finance capital expenditures.

	Interest Rate	Original Amount	Repayments and actuarial earnings	Balance 2019	Balance 2018
MFA issue 1074	3.40%	\$ 1,948,000	\$ 434,766	\$ 1,513,234	\$ 1,575,316
MFA issue 1195	3.15%	475,000	53,546	421,454	448,898
		<b>\$ 2,423,000</b>	<b>\$ 488,312</b>	<b>\$ 1,934,688</b>	<b>\$ 2,024,214</b>

As a condition of the borrowing through MFA, a portion of the debenture proceeds is retained by the MFA as a debt reserve fund. As at December 31, 2019, the cash balance of the District's debt reserve funds was \$29,653 (2018 - \$28,978). Debt reserve funds are not recorded elsewhere in the financial statements.

The loan agreements with the Alberni-Clayoquot Regional District and the MFA provide that, if at any time the scheduled payments provided for in the agreements are not sufficient to meet the MFA's obligations in respect to such borrowings, the resulting deficiency becomes a liability of the District.

Principal payments on debt for the next five years are as follows:

2020	\$ 72,314
2021	72,314
2022	72,314
2023	72,314
2024	72,314

Interest expense

Interest paid during the year was \$76,610 (2018 - \$76,708).

**10. Tangible capital assets**

(a) Contributed tangible capital assets

Contributed tangible capital assets of nil (2018 - 9,950) were recognized during the year.

(b) Tangible capital assets disclosed at nominal values

Where an estimate of fair value could not be made, the tangible capital asset has been recognized at a nominal value.

(c) Write-down of tangible capital assets

No write-down of tangible capital assets occurred during the year.

(d) Work in progress

During the year there were net additions to work in progress of \$135,579 (2018 - \$964,791). Amortization of work in progress commences in the year the asset is transferred to tangible capital assets and is put into service.

**11. Accumulated surplus**

Accumulated surplus consists of individual fund surplus and reserve funds as follows:

	2019		2018	
Investment in tangible capital assets	\$	38,910,866	\$	38,676,064
Reserves		5,543,115		4,321,638
Unrestricted surplus		4,639,569		4,832,591
	\$	49,093,550		47,830,293

**12. Reserves**

	Opening balance	Interest allocated	Contributions	Funding	Ending balance
Barkley Community Reserve	\$ 2,000,000	\$ 52,219	\$ 1,000,000	\$ 16,250	\$ 3,035,969
Community Works Fund	1,376,788	49,905	254,414	239,567	1,441,540
Small Craft Harbours	320,256	7,114	45,000	6,546	365,824
Affordable Housing	8,566	1,480	124,129	-	134,175
Land sale	61,083	1,071	-	-	62,154
Social	119,035	2,104	-	-	121,139
Recreation	11,472	188	-	-	11,660
Park Dedication	282,196	4,994	-	2,478	284,712
Parking	18,679	612	-	-	19,291
Sewer debt	54,875	951	-	-	55,826
Equipment	68,688	825	-	58,688	10,825
	\$ 4,321,638	\$ 112,463	\$ 1,423,543	\$ 323,529	\$ 5,543,115

The Community Works Fund (Gas Tax) is provided by the Government of Canada. The use of the funding is established by a funding agreement between the District and the Union of British Columbia Municipalities. Gas Tax funding may be used toward designated public transit, community energy, water, wastewater, solid waste and capacity building projects, as specified in the funding agreements.

**13. Taxation**

Taxation revenue, reported on the statement of operations, is comprised of the following:

	2019		2018	
Municipal purposes				
General	\$	2,883,081	\$	2,883,573
Utility		44,325		42,012
Parcel taxes		232,160		224,975
Grants in lieu of taxes		18,385		74,392
		3,177,951		3,224,952
Taxes levied for other authorities				
School authorities		1,325,634		1,214,477
RCMP		154,771		144,133
Regional Hospital		160,612		174,652
Regional District		309,001		276,046
BC Assessment Authority		29,826		16,740
Vancouver Island Regional Library		110,291		104,626
Municipal Finance Authority		-		202
		2,090,135		1,930,876
Total taxes collected	\$	5,268,086		5,155,828

**14. Trust funds**

Trust funds administered by the District have not been included in the consolidated statement of financial position nor have their operations been included in the consolidated statement of operations. The District holds trust funds under British Columbia law for the purposes of maintaining a public cemetery.

	2019		2018	
Opening balance	\$	25,516	\$	25,516
Interest earned		140		-
Ending balance	\$	25,656	\$	25,516

**15. Pension plan**

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

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The District paid \$187,695 (2018 - \$141,473) for employer contributions to the plan in fiscal 2019.

**16. Commitments and contingencies**

- (a) Debt issued by the Alberni Clayoquot Regional District (ACRD), under provisions of the Local Government Act, is a direct, joint and several liability of the ACRD and each member municipality within the ACRD, including the District.
- (b) In the normal course of a year, claims for damages are made against the District. The District records an accrual in respect to legal claims that are likely to be successful and for which a liability amount is reasonably determinable. The District is self-insured for general liability claims through membership in the Municipal Insurance Association of British Columbia. Under this program, member municipalities are to share jointly for general liability claims against any member in excess of \$5,000. Should the Association pay out claims in excess of premiums received, it is possible that the District, along with the other participants, would be required to contribute towards the deficit.

**17. Budget**

The budget presented in these consolidated financial statements includes both operating and capital budgets. The District of Ucluelet budget was approved by Council on April 23, 2019 with the adoption of the Five-Year Financial Plan (2019 – 2023) Bylaw No 1245, 2019. The chart below reconciles the approved budget to the budget figures reported in these financial statements. Cemetery expenses are included in the budget but excluded from the annual surplus because these funds are held in trust and not reported in the financial statements of the District (Note 14).

		2019 Budget
Consolidated Budgeted Surplus, per District of Ucluelet Financial Plan Bylaw 1245		\$ -
Add		
	Acquisition of tangible capital assets	2,592,261
	Debt repayment	72,314
	Transfers to reserves	65,000
	Net cemetery expenses	6,230
Less		
	Proceeds of borrowing	(30,000)
	Transfers from reserves	(1,137,414)
	Transfers from surplus	(33,900)
	Amortization	(1,116,000)
<b>Consolidated Budgeted Surplus, per District of Ucluelet Statement of Operations</b>		<b>\$ 418,491</b>

**18. Segmented information**

The District is a diversified municipal organization that provides a wide range of services to its citizens. District services are provided by departments and their activities reported separately. Certain functions that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

**General government services**

The general government operations provide the functions of corporate administration and legislative services and any other functions categorized as non-departmental.

**18. Segment information (continued)**

**Protective services**

Protective services are comprised of three different functions, including the District’s emergency management agency, fire and regulatory services. The emergency management agency prepares the District to be more prepared and can respond to, recover from, and be aware of, the devastating effects of a disaster or major catastrophic event that will impact the community. The fire department is responsible for providing critical, life-saving services in preventing or minimizing the loss of life and property from fire and natural or man-made emergencies. The mandate of the regulatory services function is to promote, facilitate and enforce general compliance with the provisions of bylaws that pertain to the health, safety and welfare of the community and provide a full range of planning services related to zoning, development permits, variance permits, and current regulatory issues.

**Transportation services**

Transportation services is responsible for a wide variety of transportation functions such as roads and streets. As well, services are provided around infrastructure, transportation planning, pedestrian and cycling issues, harbour facilities, and on-street parking regulations, including street signs and painting.

**Planning and environmental services**

Planning works to achieve the District’s community planning goals through the official community plan, and other policy initiatives. Environmental services were established to assist the Emergency, Planning, Public Works, and Recreation Departments with programs associated with the maintenance or improvement of the natural ecosystem.

**Recreation and cultural services**

Parks is responsible for the maintenance and development of all park facilities. Cultural services facilitate the provision of recreation and wellness programs and services.

**Water and Sewer utilities**

The water and sewer utilities operate and distribute the water and sewer networks. They are responsible for the construction and maintenance of the water and sewer distribution systems, including mains and pump stations.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1. Taxation revenue is recognized as general government revenue and has not been allocated to other segments.

**19. Comparative figures**

Certain figures in the comparative information have been reclassified to conform with the current year presentation.

20. Subsequent events

- (a) Subsequent to the year-end, there was a global outbreak of COVID-19 (coronavirus), which has had a significant impact on municipalities through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, municipal operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have had on the District of Ucluelet as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographical spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, office closures and disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries fighting the virus.
- (b) On February 3, 2020, the District awarded a contract to David Stalker Excavating Ltd in the amount of \$503,947 excluding taxes, for the Bay Street Sanitary Sewer Extension.

Schedule 1

District of Ucluelet  
Consolidated Schedule of Tangible Capital Assets  
Year ended December 31, 2019

2019	Land	Buildings	Vehicles and equipment	Other structures	Roads	Drainage structures	Water structures	Sewer Structures	Work in progress	Total 2019
<b>Cost</b>										
Opening balance	\$ 14,858,568	\$ 10,971,381	\$ 2,837,008	\$ 3,468,499	\$ 7,813,511	\$ 1,559,012	\$ 5,642,154	\$ 8,675,985	\$ 2,820,309	\$ 58,646,427
Add: Additions	-	-	145,013	67,477	53,270	50,000	79,074	175,676	1,044,162	1,614,672
Less: Disposals	(140,000)	-	-	-	-	-	-	-	-	(140,000)
Less: Write-downs	-	-	-	-	-	-	-	-	-	-
Transfers	-	32,700	-	66,121	-	-	496,982	312,780	(908,583)	-
Closing balance	14,718,568	11,004,081	2,982,021	3,602,097	7,866,781	1,609,012	6,218,210	9,164,441	2,955,888	60,121,099
<b>Accumulated Amortization</b>										
Opening Balance	-	2,623,994	1,718,566	1,844,756	3,843,588	685,531	2,655,522	4,574,192	-	17,946,149
Add: Amortization	-	229,108	284,367	158,851	189,898	36,583	205,291	225,028	-	1,329,126
Less: Write-downs	-	-	-	-	-	-	-	-	-	-
Less: Disposals	-	-	-	-	-	-	-	-	-	-
Ending Balance	-	2,853,102	2,002,933	2,003,607	4,033,486	722,114	2,860,813	4,799,220	-	19,275,275
<b>Net Book Value</b>	<b>\$ 14,718,568</b>	<b>\$ 8,150,979</b>	<b>\$ 979,088</b>	<b>\$ 1,598,490</b>	<b>\$ 3,833,295</b>	<b>\$ 886,898</b>	<b>\$ 3,357,397</b>	<b>\$ 4,365,221</b>	<b>\$ 2,955,888</b>	<b>\$ 40,845,824</b>

2018	Land	Buildings	Vehicles and equipment	Other structures	Roads	Drainage structures	Water structures	Sewer Structures	Work in progress	Total 2018
<b>Cost</b>										
Opening balance	\$ 14,858,568	\$ 10,971,381	\$ 2,814,132	\$ 3,468,499	\$ 7,774,731	\$ 1,559,012	\$ 5,607,315	\$ 8,675,985	\$ 1,855,518	\$ 57,585,141
Add: Additions	-	-	22,876	-	38,780	-	7,481	-	992,149	1,061,286
Less: Disposals	-	-	-	-	-	-	-	-	-	-
Less: Write-downs	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	27,358	-	(27,358)	-
Closing balance	14,858,568	10,971,381	2,837,008	3,468,499	7,813,511	1,559,012	5,642,154	8,675,985	2,820,309	58,646,427
<b>Accumulated Amortization</b>										
Opening Balance	-	2,394,886	1,586,078	1,691,239	3,655,598	650,198	2,467,487	4,366,300	-	16,811,786
Add: Amortization	-	229,108	132,488	153,517	187,990	35,333	188,035	207,892	-	1,134,363
Less: Write-downs	-	-	-	-	-	-	-	-	-	-
Less: Disposals	-	-	-	-	-	-	-	-	-	-
Ending Balance	-	2,623,994	1,718,566	1,844,756	3,843,588	685,531	2,655,522	4,574,192	-	17,946,149
<b>Net Book Value</b>	<b>\$ 14,858,568</b>	<b>\$ 8,347,387</b>	<b>\$ 1,118,442</b>	<b>\$ 1,623,743</b>	<b>\$ 3,969,923</b>	<b>\$ 873,481</b>	<b>\$ 2,986,632</b>	<b>\$ 4,101,793</b>	<b>\$ 2,820,309</b>	<b>\$ 40,700,278</b>

Schedule 2

District of Ucluelet  
Consolidated Schedule of Segment Disclosure by Service  
Year ended December 31, 2019

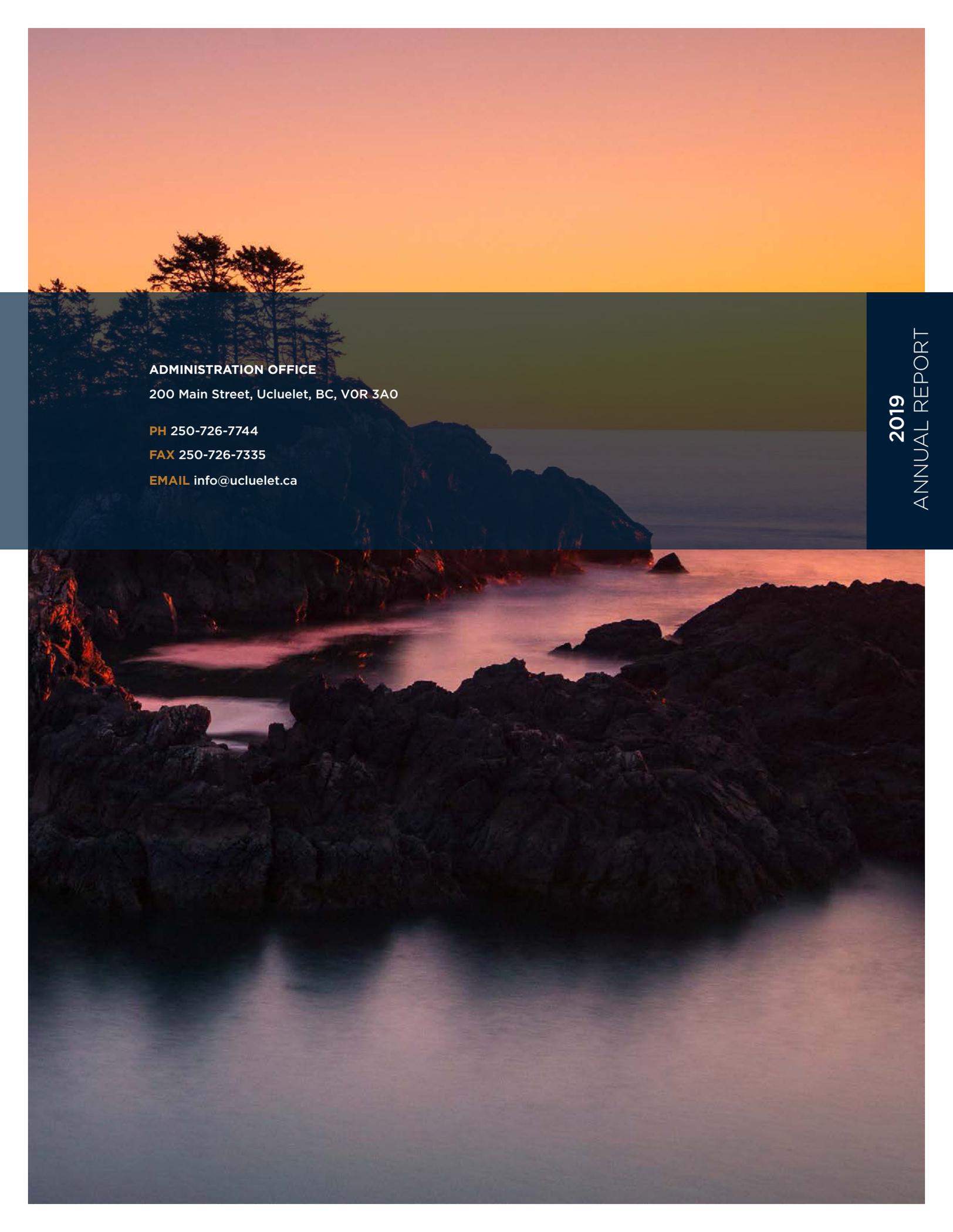
	General Government Services	Protective Services	Transportation Services	Planning and Environmental Services	Recreation and Cultural Services	Water Utility	Sewer Utility	2019 Actual
<b>Revenue</b>								
Taxation, net	\$ 2,945,791	\$ -	\$ -	\$ -	\$ -	\$ 108,825	\$ 123,335	\$ 3,177,951
Sale of services	9,888	-	362,475	39,745	384,071	612,366	462,268	1,870,813
Grants and contributions	791,702	15,910	7,000	-	327,423	-	110,834	1,252,869
Investment income	157,802	-	-	-	-	-	-	157,802
Other revenue from own sources	1,255,814	27,558	-	193,724	543,799	15,767	3,339	2,040,001
	<b>5,160,997</b>	<b>43,468</b>	<b>369,475</b>	<b>233,469</b>	<b>1,255,293</b>	<b>736,958</b>	<b>699,776</b>	<b>8,499,436</b>
<b>Expenses</b>								
Salaries and wages	\$ 867,080	\$ 169,124	\$ 261,156	\$ 224,960	\$ 735,590	\$ 163,356	\$ 137,593	\$ 2,558,859
Contracted services	89,301	39,816	389,815	78,249	120,149	47,975	76,645	841,950
Materials and supplies	83,323	83,598	166,148	8,707	213,404	57,602	143,769	756,551
Interest and other	490,119	83,195	56,021	27,826	629,727	13,713	10,670	1,311,271
Audit and legal	61,968	-	-	35,591	-	-	-	97,559
Telephone and utilities	62,129	23,134	77,439	-	59,838	61,420	56,903	340,863
Amortization	-	-	510,848	-	387,959	205,291	225,028	1,329,126
	<b>1,653,920</b>	<b>398,867</b>	<b>1,461,427</b>	<b>375,333</b>	<b>2,146,667</b>	<b>549,357</b>	<b>650,608</b>	<b>7,236,179</b>
<b>Annual surplus (deficit)</b>	<b>\$ 3,507,077</b>	<b>\$ (355,399)</b>	<b>\$ (1,091,952)</b>	<b>\$ (141,864)</b>	<b>\$ (891,374)</b>	<b>\$ 187,601</b>	<b>\$ 49,168</b>	<b>\$ 1,263,257</b>

	General Government Services	Protective Services	Transportation Services	Planning and Environmental Services	Recreation and Cultural Services	Water Utility	Sewer Utility	2018 Actual
<b>Revenue</b>								
Taxation, net	\$ 2,999,977	\$ -	\$ -	\$ -	\$ -	\$ 101,640	\$ 123,335	\$ 3,224,952
Sale of services	7,312	-	316,745	34,405	314,138	699,052	538,958	1,910,610
Grants and contributions	588,841	15,900	7,000	-	134,064	-	128,253	874,058
Investment income	100,656	-	-	-	-	-	-	100,656
Other revenue from own sources	2,042,717	-	33,480	205,561	399,412	4,480	267,155	2,952,805
	<b>5,739,503</b>	<b>15,900</b>	<b>357,225</b>	<b>239,966</b>	<b>847,614</b>	<b>805,172</b>	<b>1,057,701</b>	<b>9,063,081</b>
<b>Expenses</b>								
Salaries and wages	\$ 699,755	\$ 168,777	\$ 284,416	\$ 202,052	\$ 529,473	\$ 167,007	\$ 148,688	\$ 2,200,168
Contracted services	98,070	31,286	276,122	58,733	139,664	65,038	109,682	778,595
Materials and supplies	42,943	64,386	137,420	12,478	172,537	86,012	27,033	542,809
Interest and other	245,889	152,351	59,517	32,122	569,505	2,402	862	1,062,648
Audit and legal	66,401	-	963	118,409	-	-	-	185,773
Telephone and utilities	127,637	22,326	66,932	-	59,653	68,217	67,575	412,340
Amortization	-	-	355,811	-	382,624	188,035	207,893	1,134,363
	<b>1,280,695</b>	<b>439,126</b>	<b>1,181,181</b>	<b>423,794</b>	<b>1,853,456</b>	<b>576,711</b>	<b>561,733</b>	<b>6,316,696</b>
<b>Annual surplus (deficit)</b>	<b>\$ 4,458,808</b>	<b>\$ (423,226)</b>	<b>\$ (823,956)</b>	<b>\$ (183,828)</b>	<b>\$ (1,005,842)</b>	<b>\$ 228,461</b>	<b>\$ 495,968</b>	<b>\$ 2,746,385</b>



## Permissive Tax Exemption

ORGANIZATION NAME	2019 MUNICIPAL TAXES
Christ Community Church of Ucluelet	\$6,371.62
Bishop of Victoria	\$3,192.07
Ucluelet Congregation of Jehovah's Witnesses	\$3,115.69
Food Bank on the Edge	\$1,350.56
Westcoast Community Resources Centre	\$1,875.84
Nuu-Chah-Nulth First Nations	\$627.26
Ministry of Child and Family Development	\$627.26
Vancouver Island Regional Library	\$4,378.94
Ucluelet Daycare Society	\$2,046.68
Army & Navy Airforce Veterans - Ucluelet Unit #293	\$3,136.90
Ucluelet Aquarium Society	\$26,879.54
KUU-US Crisis Line Society	\$1,670.33
Ucluelet Consumers Co-operative	\$4,327.95



**ADMINISTRATION OFFICE**

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