



Village of Fraser Lake: 2020 Annual Report



June 2021

Table of Contents

.....	1
Village of	1
Fraser Lake: 2020	1
Welcome to Fraser Lake!	4
Fast Facts	5
Message from the Mayor	6
Village of Fraser Lake Council	8
Background	8
Council Update: 2020	8
Message from the Chief Administrative Officer	11
Message from the Director of Finance	13
Message from the Economic Development Officer	14
Public Works Department	17
Administrative Department	18
.....	19
Economic Development	19
Capital Projects: 2020 Recap	20
Capital Projects 2020: Table of Highlights	21
2021 Update: Completed Projects	23
2021: List of Capital Projects in Progress	24
2021 Outlook	25
Figure (1)- Building Permits Chart 2017-2020	27
Figure (2)- Business Licenses Chart 2017-2020	27
.....	28
Strategic Priorities 2020-2022	28
Municipal Services and Operations	32
.....	33
.....	33
Emergency Services	33
Message from the Fire Chief	34
Responsibilities	35
Emergency Responders: Key Points	35

2020 Highlights.....	35
2020 Update	35
2021 Outlook.....	36
Voyent Alert System.....	36
.....	38
Financial Section.....	38
.....	41
.....	48
.....	49
Permissive Tax Exemptions.....	70
.....	71
.....	71
Statement of Financial Information.....	72
.....	76
Statistics.....	76
Figure (3)- Employee Numbers 2020-2021	77
Population Demographics	77
Figure (4)- Fraser Lake Population 2001 to 2016 (Chart).....	77
Figure (5)- Fraser Lake Population 2001-2016 (Graph)	78
Figure (6)- BC Statistics Population Estimates (2017-2020).....	78
Age Distribution by Gender	79
Figure (7)- Average Age of Residents (2016)	79
Figure (8)- Female Population Change (2001-2016)	79
Figure (9) Male Population Change (2001-2016)	80
Limitations:	81
Funding Agencies:	81

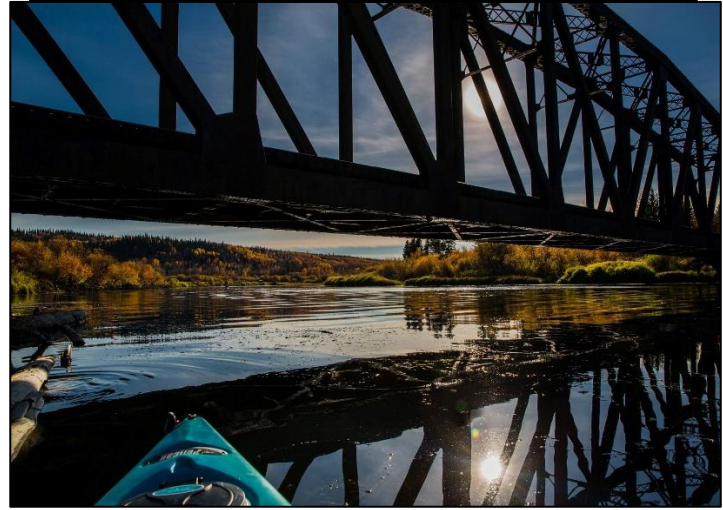
Welcome to Fraser Lake!

The Village of Fraser Lake is located within the Bulkley Nechako Regional District, 160 km west of Prince George in Northern British Columbia. The town is nestled alongside the glistening Fraser Lake, which is overlooked by a range of small mountains and forested area.

Fraser Lake is the temporary home to over 1000 Trumpeter Swans each spring, making it an ideal location for birders to visit. Nature enthusiasts enjoy the opportunity to view a variety of wildlife, including, Bald Eagles, Pelicans, Sturgeon, Moose, Deer, Caribou, Elk, Black Bear, Grizzly Bear, Cougars, and Wolves.

The area holds 170 lakes within a 100 km radius and is home to some of the best recreational fishing opportunities in Northern BC! Hiking trails that span throughout the area and along Mouse Mountain are utilized year-round for walking and cross-country skiing.

White Swan Park provides a beautiful backdrop for winter and summer activities, including, ice fishing, an outdoor skating rink, kayaking, canoeing, and paddle boards. Enjoy a leisurely stroll through the park or take your dog for a swim. We also enjoy seasonal community barbeques, and festivals. Come experience the strong sense of community that exists in this friendly village!



“Where Nature is our Door Step”





Fast Facts

Incorporated: 1966

Traditional Territory: Nadleh Whut'en First Nation, Stellat'en First Nation, and Cheslatta First Nation.

Population: The municipal population is less than 1,000 people, however, the rural population surrounding the Village of Fraser is considerably larger. Although not everyone resides within our Village, there are many people who call Fraser Lake home. Rural residents and local First Nations communities frequent the Village for local services and amenities.

Area: 484 Hectares (1210 Acres)

Average cost of home: \$139,940

Number of Schools: 2

(Mouse Mountain Elementary & FL Elementary Secondary School)

Active Trails: Approximately 20 trails¹ within one hour drive

Average Size of Char: 7-11 pounds

July daily temperature: Historical averages between 19-23 C

¹ The number of trails is an approximate estimate, as many trails are still currently being mapped throughout the area.

Message from the Mayor



Sarrah Storey
Mayor

This report offers us an opportunity to share our growth and highlight our success with our residents. We are incredibly pleased to present Fraser Lake's 2020 Annual Report and encourage all residents to read this report to learn about the work of your municipal government and celebrate with us an amazing year for Fraser Lake.

2020 was a trying and uncertain time for all of us. The COVID-19 pandemic tested the strength and resiliency of our community and businesses as we worked together to overcome many challenges throughout the year.

The projects completed in 2020 are a testament to the hard work and dedication of our staff and council. While not every thing is completed in a year or term, we are excited that many projects are on the go and that Fraser Lake will benefit from these projects for years to come.

Council is looking forward to making continued progress towards our goals in 2021 and we are excited to have a great community to share these successes with.

Infrastructure, services, beautification, keeping taxes low, and creating a healthy, stable, sustainable, and prosperous community are always on our mind with every decision that is made.

Advocacy is an important part of being on Council, and as a small community, it can be more difficult to have our voices heard. That is why we continue to advocate through government forums and collaborations on behalf of our community. This includes supporting and participating in the Northwest BC Resource Benefits Alliance (RBA),

North Central Local Government Association (NCLGA), Union of British Columbia Municipalities (UBCM), Lakes Timber Supply Area Coalition, Northern Medical Programs Trust (NMPT), and the Local Government Leadership Academy (LGLA) to name a few.

The role of council is to be the voice of our community. We take this seriously, whether its building resolutions or speaking to Provincial Ministers and Members of Parliament. From our many asks, complaints or ideas can come support, grants, or solutions. This is why advocacy is so important.

The Village received funding from the province for infrastructure renewal through the Northern Capital & Planning grant in the amount of \$2.6 million in 2018. A further \$777,000.00 was received in 2020. In 2021, we have received \$1 million for the arena curling rink upgrade. These are just a few examples of funding that have been received in recent years.

The 2.6 million Northern Capital and Planning funds have been budgeted towards upcoming infrastructure repair and replacement projects. It is important to see Provincial funding flowing to Northern communities and we are incredibly happy to receive continued support from the other levels of government. This is an exciting time in Fraser Lake, and we are grateful that we get to share it with you.

Fraser Lake is truly becoming a more vibrant reflection of the people who live here! On behalf of Council, I would like to thank you for the opportunity to serve the residents of our amazing community.

Sarrah Storey
Mayor - Village of Fraser Lake

Village of Fraser Lake Council



*Councillor Audrey Fennema, Councillor Joe Jenkinson, Mayor Sarrah Storey,
Councillor Kim Watt-Senner and Councillor Craig LePoidevin*

Background

The Village of Fraser Lake is governed by an elected Council comprised of a Mayor and four Councillors. Members of Council are elected for a four-year term, with the current term running from November 2018 to November 2022.

Throughout 2020, and with covid safety measurements, Council meetings were able to continue. Regular Council meetings are held on the 2nd and 4th Wednesday each month, beginning at 5:30 pm.

Council Update: 2020

The world events of 2020 brought both challenges and opportunities to work together as a community. New processes and safety plans were instituted to address the evolving pandemic situation. The covid responses employed by the Village were designed to retain as many services as possible, while complying with public health orders.

While the physical safety of residents is a primary concern for Council, the mental health impacts of the lockdown were also carefully considered. Where possible, Council supported community activities that brought joy to our residents and reminders of the wonderful community we share with our family, friends, and neighbors. The Halloween fireworks display, and Santa Claus Parade were activities offered to the community in a covid safe manner. The Village also looked for opportunities to support healthy activities that could be implemented with covid safety in mind. By working with the organizers of the minor hockey program and the play group for small children and parents, the Village was able to continue these programs.

Council would also like to recognize the contributions of our many community volunteers who took extra care to check in on elderly neighbors or persons they knew were at risk of becoming socially isolated. Community members delivered groceries and meals, and shoveled driveways. Other community volunteers invested in equipment to build and maintain the skating rink and cross-country ski trails on the lake. Others maintained the snowshoes trails around Mouse Mountain. These activities and this commitment to community were important, and a great demonstration of the commitment of our community members to making our community a thoughtful and embracing place to live. Thank you.

In 2020, Council reviewed their strategic priorities. The Community Forest, Asset Management, and supporting Tourism through community beautification remained as priorities. A fourth priority was added: supporting Healthy Active Lifestyles (please see the Strategic Priorities section to view a more detailed description of the recent advancements in these areas).

Despite the global economic and social impacts of lockdown protocols, in 2020 the Village managed to continue a variety of activities that are vital to the built infrastructure and development of our community. Significant capital projects included the initiation of construction of the Wastewater Lagoon Expansion project, the re-development of the Fraser Lake Villa Modular Home Park, and the purchase and renovation of the Professional Building. In preparation for future infrastructure projects, planning and design was completed to prepare for important improvements to

the water treatment plant and the construction of a dedicated water supply line from the Water Treatment Facility to the water tower on Mouse Mountain. These last two projects support the health and sustainability of our drinking water system. All these initiatives provide design improvements, support system sustainability and enhance our community's capacity for growth.

Other capital projects intended to improve the built environment and quality of life for residents that were completed in 2020 included: the replacement of the old control system on the arena ice plant, refurbishment of our baseball field with the installation of a red clay infield. In 2020 the remaining incandescent and florescent lighting was upgraded to LED (Please refer to the capital projects update section for further details). Projects that will facilitate economic gains were also carefully considered, with some being a continuation of previous years.

Council supports the operational activities in the Community Forest. The Community Forest serves as a new source of revenue for the municipality and provides the added benefit of supporting local employment. Our vision for the Community Forest is to maximize our use of the available fiber supply, enhance wildlife habitat and support clean water through small tree retention. To accomplish these goals, we have encouraged and supported a number of innovative approaches to harvesting. Over the past year, we have been learning how to maximize the recovery of dead and fallen trees. Our foresters and contractors have enthusiastically taken on this challenge. We are leaving less waste, while creating a more accessible landscape. This spring, the Village replanted the areas that were harvested in 2019 and 2020, returning these areas to a state of productivity.

The reinvigoration of the Fraser Lake Villa Park is a social and economic growth initiative. This property was a brownfield. After ensuring the land was environmentally safe, Council supported the planning, design, and commencement of construction for the new Fraser Lake Villa Modular Home Park. The development will increase the opportunity for residential growth and help build community cohesion.

As our capital projects forge ahead, Council has a positive outlook for the continued community development of Fraser Lake this year and into the future!

Message from the Chief Administrative Officer



Rodney J. Holland
Chief Administrative Officer

We are pleased to provide our residents and taxpayers with our 2020 Annual Report. This report describes Village Operations and capital projects undertaken in 2020. It also highlights the financial position of the Village.

2020 was a very different year. Regardless of the challenges associated with the pandemic, our Village continued to build on the work of previous years. We have continued to focus on managing, maintaining, and updating existing infrastructure. The Community Forest is another significant initiative. It has provided opportunities for local employment, supports wildlife through the enhancement of habitat. Being involved in the forest industry, we have been able to demonstrate positive stewardship by increasing our use of the available fiber supply which in turn reduces waste. This spring saw the planting of 880,000 seedlings across the harvested lands of the Community Forest. The land that was cluttered with dead and fallen trees has been returned to a state of productivity.

There are many accomplishments contained in this report that we are proud to share with the community. Several of our more significant capital projects were the result of multi-year planning. I am appreciative of the support provided by Council for these many initiatives. Without Council's support, these initiatives would not have moved ahead.

We would like to thank the employees of the Village of Fraser Lake, who continue to work hard to ensure the services provided by the Village are of good quality and sustainable. Whether our staff perform administrative functions or highly visible activities such as seasonal maintenance or constructing one of the capital projects listed in this report, all have contributed to these achievements. Without their hard work, dedication and commitment to public service, these accomplishments would not have been possible.

Our 2020 Annual Audit resulted in a clean audit for the fifth year in a row. This is another proud accomplishment which demonstrates the Village finances are in good hands and being properly managed according to Canadian Accounting Standards.

I hope you enjoy this report. Should you have any questions or comments, please feel free to contact the Village Office.

Rodney J. Holland
Chief Administrative Officer
Village of Fraser Lake

Message from the Director of Finance

The Village of Fraser Lake's Finance Department is responsible for the budgeting process which includes preparation, implementation, and ongoing monitoring of the municipality's budget. The Finance Department is responsible for income and expenditure reports and must adhere to PSAB (Public Sector Accounting Board) standards. The Finance Department processes daily financial and accounting transactions, implements, and monitors internal control procedures, calculates, and maintains property taxes, utilities, and business licensing.

2020 presented challenges due to the pandemic. Revenue decreased while expenses increased. Monitoring of the budget and adjusting to provide service to the residents became a priority. The municipality did an excellent job as there were no interruptions of services it provided.

The Finance Department works closely with all departments and Mayor and Council with a focus to provide maximum efficiency and reasonable taxation, while also making provision for future infrastructure and service needs.



Laura McMaster
Director of Finance

Message from the Economic Development Officer

The Economic Development Officer is the link between Fraser Lake business community, not for profit organizations, residents, Council, staff, and other outside government organizations.



Dave Christie
Economic Development
Officer

The key responsibilities of the position include:

- ④ Attracting new and retaining existing businesses, services, and community groups.
- ④ Resident recruitment activities.
- ④ Grant writing.
- ④ Manage Visitor Information Centre / Museum and Community Transportation Service.
- ④ Manage lovefraserlake.com and Business Façade community programs.
- ④ Advisory to the local Chamber of Commerce.
- ④ Liaison with regional and local organizations to promote growth and success of Fraser Lake and the Bulkley Nechako.
- ④ Engaging the public during events or trade shows. Provide information on entrepreneurship, economic development, tourism, and resources in our community.
- ④ Improving and updating key economic information, marketing materials, area profile, brochures, and web pages.
- ④ Provide information to potential community investors.

2020 Highlights

Local business support was key in 2020, with the worldwide Covid-19 pandemic and changing provincial health orders, completely changed how local businesses typically operated. Understanding and sending local businesses the Covid-19 support

programs as they were released helped make all our local businesses survive 2020. Coaching businesses on innovative practices such as curbside pickup, ordering online platforms, and delivery allowed the majority of our businesses to thrive in 2020.

2020 was the busiest year for Village projects and grants submissions the Village has ever had. A total of 28 grants totaling \$3.44 million dollars were submitted to various funding partners. Of the 28 grants, 25 were successful capturing \$2.2 million dollars in funding. One grant worth \$1 million dollars was withdrawn. Our fundamental vision of building strong and sincere relationships with all funding partners shows in our successful application percentage.

2020 also saw the beginning of the Coastal Gas Project, a 670km LNG pipeline that starts by Dawson Creek, ends in Kitimat, and passes just north of Fraser Lake. The Little Rock Lake Lodge a 750 person workforce accommodation camp is located only 4km east of the community in Lejac. In 2020 the camp housed 200 pipeline workers. Weekly meetings with the pipeline community managers and the camp management assisted in several local businesses receiving contracts or business from this project as well as several not for profits receiving donations.

In 2020 the price of precious metals and lumber has reached all-time highs. With Fraser Lake having a large sawmill, several operating precious metal mines in the region, mining exploration, and the announcement of a new mine (Blackwater Gold) 100km south of the community, this has attracted more industrial business support businesses to inquire about the area, and land available to potentially open up new businesses / branches.

2021 Outlook

Covid-19 business recovery continues to be a priority. Continued focus on grants to match Council Strategic Priorities of Community Forest, Asset Management, Tourism / Beautification, and Healthy Active Lifestyle. So far in 2021, 15 grants have been applied to totaling \$2.68 million dollars. Of those 15 grants, 13 have been approved totaling \$1.65 million dollars, and two grants are still pending. The largest project approved for 2021 is the Community Hall Development project. This project will upgrade the current winter use only curling facility and turn it into a year-round Community Hall facility. This facility when the project is complete will allow Community Hall activities during non-curling times of the year. Currently our community does not have such a facility.

Other projects that grants have been approved for are trail signage upgrades, new community Fire Engine, library energy upgrades, ESS reception centre back up

power system, and community FireSmarting. 2021 will be a busy year for the Little Rock Lake Lodge. With the camp expected to be at capacity of 750 people by mid-summer, developing programs, assisting businesses and community groups with “Sunday Events and Specials” to keep the workers local on their day off will have a positive impact on local businesses and community groups. Communicating the local events and specials to the camp workforce will be an integral part to the success of this program.

Redesigning the communities travel guide will be another large project for 2021. With Covid-19 travel restrictions slowly being lifted, a new and refreshed travel guide will assist with increasing tourism to the community. Promoting the four-season outdoor recreational activities in the community along with the local tourism businesses will be key theme to the tourism guide.

Public Works Department

2020 was a busy year for the Village staff, with many projects having been completed during this time. The Public Works department is led by Vern Hilman as the Director. The department is responsible for the physical construction, repair, and maintenance of the community assets and physical infrastructure. Public Works employees each have a primary responsibility for either water, wastewater, or the Arena. Above that, the Public Works staff are all responsible for the seasonal maintenance activities (grass cutting, snow removal, and making sure that culverts are running). When a water line breaks, or there is a report of a sewage backup, our team of dedicated employees come to fix the problem. Some of their work also involves collaborating with contractors, ensuring that the work is being completed to the standards of the contract.

Thank you to the Public Works team, who performed tremendous work on several repairs, upgrades, and new additions to the physical infrastructure of our community in 2020!

Administrative Department

Sylvia Hendriksen is the Administrative Assistant for the Village of Fraser Lake. Sylvia assists with a variety of projects and records within the office. The key responsibilities of this position include:

- Front Counter
- Payroll
- Accounts Receivable
- Assisting the Director of Finance
- Cemetery Responsibilities
- Record Management
- Assists with the Community Forest Records
- Meeting room bookings



Economic Development

Capital Projects: 2020 Recap

In 2020, the Village took on several large projects: the 4th Lagoon, the Screening Facility, the Modular Home Park, and the Professional Building. The wet summer and COVID-19 restrictions impacted the completion of these three projects. The completion of those projects were scheduled into the summer of 2021, and are now currently underway.

With the support of Council, the following projects were completed in 2020:

- Soccer field remediation
 - (Soil overlay and leveling to address defects in the field)
- Baseball field refurbishment
 - (Red clay to the infield)
- Replacement of the Street Sweeper
- Backhoe replacement
- Bobcat replacement
- Purchase of EOC Emergency generator
- ESS Modernization Project: Computers, printers, NESST training
- Rototilling of the White Swan Park volleyball court and playground
- Family Day Community Celebrations
- Purchase of Skate Helpers and Snowshoes
 - (In support of physical activities)
- White Swan lighting project
- Welcome to Fraser Lake (signage refurbishment)
- Environmental Assessment of Fraser Lake Villa Property
- Engineering layout and design for Fraser Lake Villa Modular Home Park
- Installation of buried utilities at the Fraser Lake Villa
- Arena alarm panel replacement
- Rebuilding of water flygt pump
 - (For the community drinking water system)
- Curling Rink and dressing room: Lighting upgrade to LED
- Lower Mouse Mountain Trail clean up
- Planning phase for water plant capacity expansion
 - (Planning for new pump, UV chamber, and chlorine contact tank)
- Water Plant generator plug and hardware installation
 - (Emergency preparation)
- Upgrade to the Neptune Water Meter Reading System

- Installation of a concrete splash pad located at Fraser Lake Villa Wastewater Disposal Station
- Dig and insulation of sewer line on Park Drive
- Public Works Woodshop energy efficient heater replacement
- Concrete floor replacement and sump drain installation in the Fire Hall
- Fire hydrant raising
- Fire Department replacement of 12 SCBAs (Self-Contained Breathing Apparatus)
- Purchase of rescue ropes for the fire rescue truck E11
- Community Wildfire Protection Plan development
- Airport runway crack sealing
- Installation of 2" water fill station at the south end of Arena parking lot
- Water Conservation Plan
- Emergency social services modernization
 - Acquisition of electronic equipment

Capital Projects 2020: Table of Highlights

Project	Recent Advances	Next Steps
The 4th Lagoon	<ul style="list-style-type: none"> • Funding was secured in 2019. • Construction has been underway since the summer of 2020. 	<ul style="list-style-type: none"> • Screening Facility Project • Construction of gravel road

Project Description:

The 4th Wastewater Lagoon Expansion Project involves an addition of a 4th lagoon to the current sewage lagoon facility. The 4th Lagoon will assist with overflow when ground water levels are high. Activities include digging a new lagoon to store additional wastewater and building up a berm wall. The project began in 2016, with the planning and design phases having occurred in 2018. The construction of a screening facility, and a new access road on the site, are currently underway and scheduled to be complete by the summer of 2021.

The Arena	<ul style="list-style-type: none"> • Alarm installation • Ice plant controls replacement • Ice plant cooling system upgrade 	<ul style="list-style-type: none"> • Project Complete
------------------	--	--

Project Description:

Activities for the Arena included the installation of an intrusion/fire alarm system, upgrades to the ice plant cooling system, and the replacement of the ice plant controls. This project was completed in 2020.

Project	Recent Advances	Next Steps
Fraser Lake Villa Modular Home Park Development	<ul style="list-style-type: none"> • Planning and design • Installation of in ground utilities: Water, sewer, and hydro • Berm wall along the exterior for privacy • Trailer pad development 	<ul style="list-style-type: none"> • Set for completion in the summer of 2021 • Signage

Project Description:

This new and exciting development will provide 15 rental lots for residential purposes. These rental properties will be an additional source of revenue for the Village. Five lots are currently available for new residents. 2021 activities include landscaping, sewer and hydro connections, and beautification work. The Village of Fraser Lake looks forward to welcoming the new residents in the upcoming months of 2021!

Professional Development Building		<ul style="list-style-type: none"> • New Signage
--	--	---

	<ul style="list-style-type: none"> • Acquisition of funding for purchase and renovation • Renovation of building • Entered into lease agreements with a number of community service tenants 	<ul style="list-style-type: none"> • New Grand Opening
--	--	---

Project Description:

The Professional Development Building project began in 2016, and a purchase price was agreed to in 2019. In 2020, the building was purchased by the Village. Updates to the building occurred in 2020 and have continued into 2021. The building serves as a multi-functional space that can be used for a variety of community activities, such as, office space, local business uses, meetings, events, community services, etc.

2021 Update: Completed Projects

With the support of Council, the following projects have been completed as of June 2021:

- Running raw water to White Swan washrooms and lawn sprinkler system
- Spare aerator motor
- Professional Building: Toilet replacement and internet installation
- Main Office Security/Fire Alarm System
- Completion of painting interior walls of the Professional Building
- Office, Firehall, Public Works, Visitor Centre light upgrades
- Roof over the Water Dispensing Station
- 2-inch hydrant at the Water Dispensing Station
- Museum door refurbishment
- New Cutter/Spreader Tool purchased (emergency response)

2021: List of Capital Projects in Progress

- New Garbage Truck has been purchased and ordered (expected arrival in 2022)
- New Fire Engine
 - (Funding acquired. Tender process completed. Order has been placed.)
- New Admin vehicle
 - (Ordered, expected for September 2021)
- Accessibility Project
 - (Installation of accessibility improvements to all Village facilities)
- 4th Lagoon Project
- Wharf repairs (Completed in June 2021)
- Library energy upgrades
 - (Summer 2021)
- Backflow prevention valve lift station 1
- Sand for beach
- New tourism guides
- Fraser Lake Villa
 - (Project completion, grass seeding, and signage)
- Arena ice plant compressor re-build
- HR Compensation Review
- Asset Management Planning Study- Leak Detection Testing (FCM Project)
- ESS Arena generator plugin
- EOC Pro Build Gen plug, generator trailer
- Curling Rink Community Hall
 - (Planning and design)
- Community wayward signage on highway
- 5 Picnic tables, base, community firepit, and 4 benches for White Swan camping and Park
- Cleaning and Inspection of water tower
- Arena East doors replacement
- Municipal office garage painting
- Professional Building Signage
- Professional building countertops
- Concrete chess/ping pong tables
 - Ordered
- Self-watering planters (15)
 - Ordered
- Phase 1 of the cemetery plot leveling
- Cemetery Drainage Project
- Electric vehicle charging stations (2)
 - (BC Hydro initiative)
- Tennis/Pickleball Court (SD Partnership)

2021 Outlook

Curling Rink Project

Major improvements to the C.H. Foote Recreation Complex project in 2021-2022 will yield positive social, economic, and health impacts, into the future. In March of 2021, funding of 1 million dollars was secured, which will be used to upgrade the curling rink to a multi-use facility that can be used as a community hall. It will provide a modern space for public and private events.

Vision meetings for feedback from users of the Arena occurred in June 2021, and will help inform the design process. Construction for this project is planned to begin in 2022. These recent advancements with the arena project will contribute towards addressing the strategic priorities of Council that are associated with tourism and healthy living.

Library Retrofit Project

It is expected that this project will help to reduce energy use by 16-20 percent.

Activities for this project include:

- An upgrade of the existing doors and windows to energy efficient versions
- Adding insulation to the attic
- Upgrading the lighting to LED
- Wrapping and strapping the exterior walls with insulation
- Re-siding

Water Leak Detection Project

As part of our asset management priorities, a water leak detection project is underway to determine the location of water leaks in the existing water lines. Hydrostatic testing will occur in July/August 2021 to determine where existing leaks are occurring. This process will assist the Village with resolving existing leaks and planning for future repairs.

Wharf Reconstruction

The wharf sustained damage from ice and beavers that chewed on the wood pilings. This damage affected the structural integrity of the wharf. Repairs have been completed as of June 2021. This includes the replacement of 16 of the damaged pilings,

worn out deck boards and hand railings, and shortening of the end platform. Below, the first image shows the damage that was caused by beavers. The second image is an updated photo of the wharf that showcases some of the work that has been recently completed.



Image 1: Damage to pilings



Image 2: Recent restoration

Accessibility Project

The Village of Fraser Lake is currently working with representatives from Spinal Cord BC on a project related to accessibility in Village buildings. Upgrades will include the installation of button activated doors.

Water Line Project

The planning and engineered design have been completed for this project. Activities are expected to include a dedicated water supply line from the water treatment facility to the water reservoir on Mouse Mountain. The project will improve the consistency of chlorination in the drinking water distribution system. These methods will make certain that all parts of the system have more consistent levels of chlorination. Additionally, the project will include the installation of the storm sewer along the route of the water line. Residential sump pump discharge will be directed into the storm sewer line, rather than the sanitary sewer line which is the current practice.

The engineered design, and a class C cost estimate for the water line project have been completed. The Village is awaiting funding opportunities in relation to the project.

Figure (1)- Building Permits Chart 2017-2020



Figure (2)- Business Licenses Chart 2017-2020

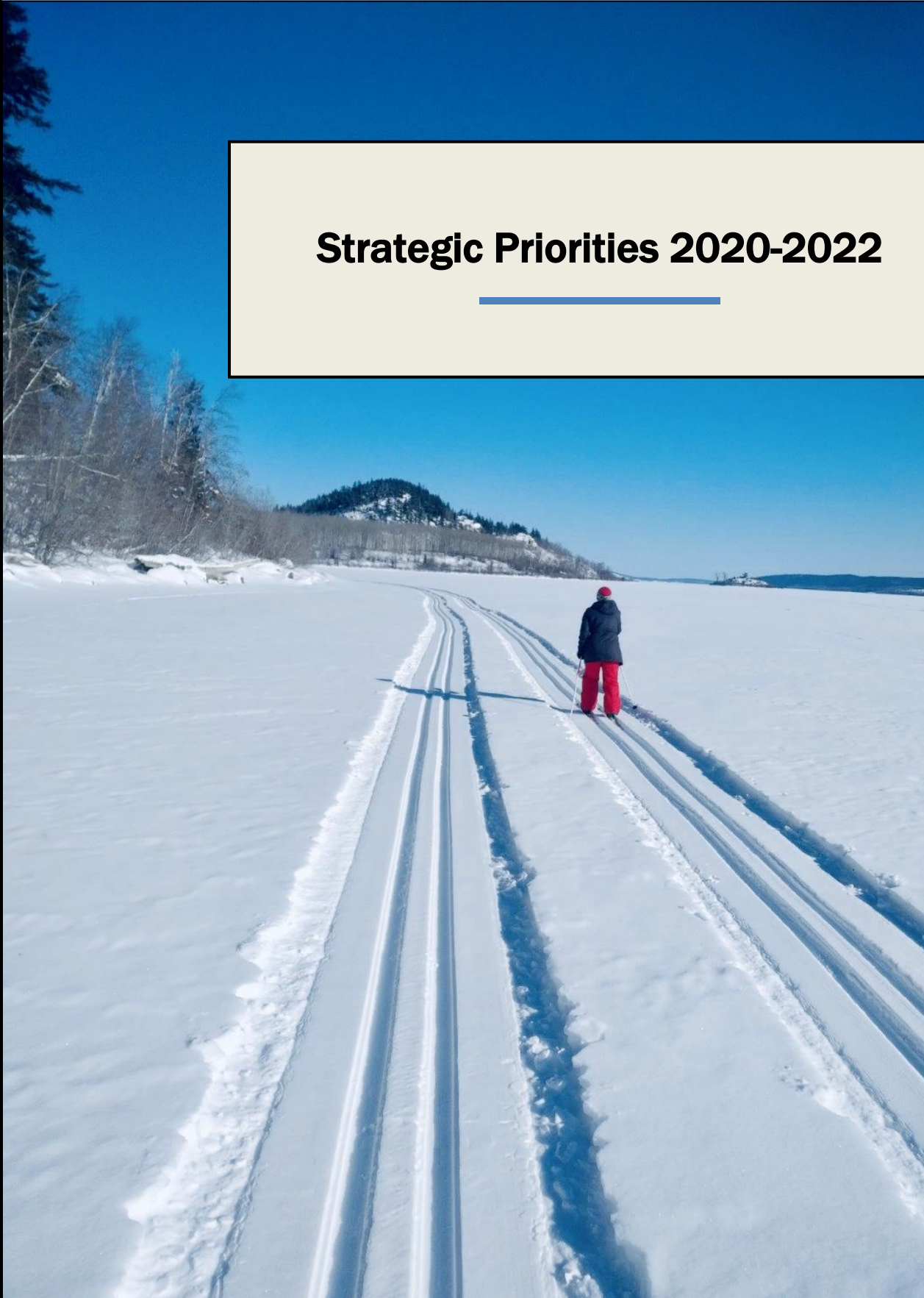


Trends in Local Economic Development

Village Office records show that in 2020, a total of 10 building permits and 115 business licenses were issued. As can be seen in figures (1) and (2), the number of licenses and permits increased significantly in 2020 by comparison to previous years.

Village staff have noticed that more businesses have been increasing their catchment areas to include Fraser Lake. The increase in business licenses can also be accounted for due to more stringent enforcement efforts with licensing. This recent influx in economic development is expected to continue.

Strategic Priorities 2020-2022



1. Community Forest

➤ Actions Taken

- Placed a central focus on marketing (pulp, fiber).
- Established criteria for small tree retention. These standards assist with erosion prevention, clean water objectives, and habitat restoration.
- Harvested 160,000 cubic meters.
- Instituted innovative methods of deadfall harvest. Most harvest activities are focused on low volume stands which contain high amounts of blow down.
- Maximized available use of fiber.

➤ Expected Outlook

- Anticipating a harvest of 200,000 cubic meters to meet the obligations of the five-year uplift, which ends December 31, 2021.
- Expected to maintain local employment numbers in 2021 similar to the previous year (35-40 employees in the summer and 70 employees during the winter period).

2. Asset Management

➤ Actions Taken

- A professional contractor was hired to assist with technical processes and develop an internal system to increase efficiency.
- Public Works has been continuously collecting and providing data to include in the Asset Management project.
- Village staff are compiling and organizing the asset data.
- The digitization of paper-based data has been performed.
- Village staff are working with the Regional District of Fraser Fort George to develop increased data sharing and access across departments.

- Expected Outlook:
 - By the end of 2021, the Village of Fraser Lake is expecting to have a more advanced system in place for accessing the asset management data.

3. Tourism

- Actions Taken
 - Updated all business signage at the visitor center in relation with the *Love Fraser Lake* program.
 - Updated tourism pamphlets.
 - Placed supply of tourism guides at outdoor kiosk.
 - Facilitated local use of RV sites for residents from Vanderhoof and Burns Lake (with Covid restrictions).
 - Shop Local campaign: “*Fraser Lake is Open*” signs along the highway.
 - Business surveys were carried out to determine the local business owner sentiments towards accepting tourists.
 - Tourism studies were performed to investigate the catchment areas and demographic trends.

- Expected Outlook

Following the unexpected challenges for the tourism sector in 2020, local businesses are currently moving forward with caution (i.e. lower amounts of supplies are being ordered to avoid any potentially large financial losses similar to last summer). The Visitor Centre has been given extended hours of operation (7 days a week) and is also opened earlier than usual for the summer of 2021.

Inter-Provincial travel restrictions are expected to lift for the Summer of 2021. The Village of Fraser Lake feels very optimistic about the potential for increased tourist numbers this year. While numbers are currently lower than the statistics for 2019, the Village is expecting tourist numbers to increase into the summer. At present, the campgrounds and resorts in the immediate surrounding areas are booked to 100% capacity!

4. Health and Active Living

➤ Actions Taken

- Encouraged trail users to log their hike routes through the *All Trails* App.
- Outdoor concrete chess and ping pong tables are expected to arrive in 2021.
- Seal coating on the walking trails (White Swan Park and along the highway).
- The Village supported any sports that were allowed by the public health orders in 2020 (e.g. Minor Hockey).
- The sledding hill adjacent to the Skateboard Park has continued to be built up with soil and landscaping each year.

➤ Expected Outlook

As the provincial COVID-19 restrictions are set to relax this summer, the Village is looking forward to the commencement of recreational opportunities for residents. New outdoor recreational additions include:

- An updated Tennis/ Pickleball court that is expected to arrive in 2021. This is a collaborative project between the Village and the School District.
- The new outdoor concrete chess and ping pong tables are expected to be installed in 2021. These will be installed at Kin Park and White Swan Park.

Municipal Services and Operations

Services provided by the municipality include:

- Legislative (bylaws, policies, and procedures)
- Fire protection
- Fire Inspection
- Building permits and inspection
- Bylaw enforcement
- Business licensing
- Planning services
- Street and sidewalk maintenance, construction, and reconstruction
- Snow removal
- Drainage system maintenance
- Street lighting
- Parks maintenance
- Recreational services
- Cemetery operations
- Collection authority for taxation
- Sanitary sewer collection system, operation, maintenance, and construction
- Water system operation



Emergency Services

Message from the Fire Chief



Joe Pacheco
Fire Chief

Our goal for Fraser Lake Fire Rescue is to continue implementing the BC structure fire fighter training playbook and provide training to deliver the highest level of service as possible. Certification based training will ensure consistent training standards to firefighters. It also provides greater efficiencies and cooperation with other fire departments within the mutual aid agreements.

The Village of Fraser Lake developed a Wildfire Fuel Management Fire Smart program to assist the Village to reduce the risk to homes due to the impact of wildfires. The Village of Fraser Lake also developed an Emergency Program for the Emergency Operations Center (EOC). The program has provided EOC team members and training to staff members and local volunteers. This training will provide greater capacity for the response and recovery from emergency events.

Responsibilities

- Emergency medical first responders
- Protection, control, and extinguishment of fires
- Protection of life and property
- Inspection of all commercial buildings
- Enforcement of all municipal laws
- Emergency Planning
- Animal Control
- SPU Training and Wildfire control
 - Mitigation and education
- Life and Safety Program
 - Providing fire safety education to seniors and youth

Emergency Responders: Key Points

Number of Police Officers: 5

Number of Fire Fighters: 1 Full Time

Number of Volunteer Fire Fighters: 18

Ambulance Services:

Fraser Lake is served by a 24-hour ambulance service, employing 10 staff at the paramedical (advanced life support) level. The station has two ambulance units that are staffed 24-hours per day.

2020 Highlights

- Response to covid-19
- FLW supply chain maintenance
- Community Wildfire Protection Plan (2020-21)
- Improvements to Firehall and equipment

2020 Update

Secured grant funding (\$220,000) provided by the Northern Development Initiative Trust (NDIT), the Regional District of Bulkley-Nechako, and the Province of BC, was

utilized to make several improvements to the Firehall and equipment. These improvements include:

- 12 Self-contained Breathing Apparatuses (SCBAs) were purchased to improve the capacity of responders in fire emergencies.
- A new cutter/spreader tool was purchased in 2021 to assist with the response of automobile accidents.
- Retrofitting upgrades were also made to the fill station and the training center, including hydraulic ventilation.

2021 Outlook

- An order has been placed for a new fire engine truck.
- The Village staff are now trained and prepared to use a mass notification service in the event of emergency. This service is available free to any residents that choose to sign up and download the app.

Voyent Alert System

In preparation for wildfire season, all staff members in the Village office have recently undergone training sessions for the Voyent Alert system. The multi-purpose system is designed to provide alerts to the public for both critical emergencies and day-to-day information on important community matters and events. Alerts can be tailored to specific zones to provide notifications and instructions.

Mouse Mountain Days Parade of Lights TEST

Issued Jun 17 2021 2:31pm PDT by Village of Fraser Lake
Public Topics: Public Meetings & Community Events

83 Estimated Notifications

iOS	Android	SMS	Email	Phone Call
44	5	23	10	1

Description
Wednesday June 30th - 10:30 pm. Light up your watercraft and join the Parade of Lights on Fraser Lake.

Instructions
Contact Dave at the Village Office to sign up at 250-699-6257. [Boat Parade of Lights - 2021-FINAL.pdf](#)

Additional Information
NONE SPECIFIED

Map Legend:
 - Mobile ✓
 - Residential ✓
 - Other ✓

The alerts may include maps and file attachments to provide additional information to residents. Recipients will never be alerted at night unless if there is an emergency situation. All general information alerts are sent during daytime hours. Additionally, the system contains the option for recipients to tailor the way that they receive messages. Recipients can choose between text messages or an automated phone call. This delivery system will be used to alert residents about upcoming community events, general notices, and emergencies. The Village staff expects to begin using the Voyent Alert System in the summer of 2021. Currently, there are 64 recipients that have signed up for this service. The Village is hoping to increase the number of users in the upcoming months, as the system begins to gain more awareness among locals.

Examples of Voyent Alert notices may include:

General Day-to-Day Information

- Traffic updates/Road closures
- Maintenance/Construction updates
- Community events
- Bylaw notices
- Changes to the garbage disposal schedule
- Service disruption caused by a water line break

Emergency Alerts

- Wildfire Evacuation Alert/Order
- Flood information
- Severe weather information
- Gas leaks



Financial Section

Village of Fraser Lake



MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying consolidated financial statements of the Corporation of the Village of Fraser Lake (the "Village") are the responsibility of the Village's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the 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 judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Village'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 auditors 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 KPMG LLP, independent external auditors appointed by the Village. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Village's consolidated financial statements.

Mr. Rodney Holland, Chief Administrative Officer



BOX 430, FRASER LAKE, BC V0J 1S0 • PHONE 250-699-6257 • FAX 250-699-6469 • village@fraseriake.ca



KPMG LLP
177 Victoria Street, Suite 400
Prince George BC V2L 5R8
Canada
Tel 250-563-7151
Fax 250-563-5693

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of The Corporation of the Village of Fraser Lake

Opinion

We have audited the consolidated financial statements of The Corporation of the Village of Fraser Lake (the "Village"), which comprise:

- the consolidated statement of financial position as at December 31, 2020
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of change in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Village as at December 31, 2020 and its consolidated results of operations, its consolidated 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 "*Auditors' Responsibilities for the Audit of the Financial Statements*" section of our auditors' report.

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



Page 2

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

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

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

Those charged with Governance are responsible for overseeing the Village's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 the 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 financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



Page 3

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Village's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants

Prince George, Canada

April 28, 2021



VILLAGE OF FRASER LAKE



White Swan Capital of the World



Consolidated Statement of Financial Position

December 31, 2020, with comparative information for 2019

	2020	2019
Financial assets:		
Cash and cash equivalents	\$ 15,237,759	\$ 8,654,096
Guaranteed investment certificates	-	2,607,000
Accounts receivable (note 2)	2,358,829	574,692
Inventory	80,821	75,871
Silviculture deposits (note 3)	734,572	71,034
	<u>18,411,981</u>	<u>11,982,693</u>
Financial liabilities:		
Accounts payable and accrued liabilities (note 4)	1,596,784	832,819
Deferred revenue	38,933	36,880
Silviculture obligations (note 3)	906,116	71,034
	<u>2,541,833</u>	<u>940,733</u>
Net financial assets	15,870,148	11,041,960
Non-financial assets:		
Tangible capital assets (note 5)	10,761,389	8,861,968
Southside land held for resale	217,902	217,902
Prepaid expenses	21,057	26,801
	<u>11,000,348</u>	<u>9,106,671</u>
Accumulated surplus (note 6)	\$ 26,870,496	\$ 20,148,631

Commitments and contingencies (note 7)

See accompanying notes to consolidated financial statements.


Mayor

Chief Administrative Officer



VILLAGE OF FRASER LAKE



Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2020, with comparative information for 2019

	2020 Budget (note 12)	2020 Actual	2019 Actual
Revenue:			
Net taxation revenue (note 8)	\$ 1,873,374	\$ 1,873,113	\$ 1,870,542
User fees	440,243	786,026	425,978
Government transfers (note 9)			
Provincial	2,899,226	2,720,875	3,680,451
Federal	-	99,931	205,803
Investments and penalties	74,500	112,061	167,158
Licenses and permits	8,900	10,214	10,251
Rental	1,000	248	1,238
Concession and franchises	18,300	18,959	18,380
Community forest	9,403,418	12,000,246	746,243
Miscellaneous	17,762	273,345	311,437
	-	-	-
Total revenue	14,736,723	17,895,018	7,437,481
Expenses:			
Community forest	7,269,496	8,506,839	695,147
General government	1,202,699	1,212,019	1,220,613
Protective services	292,923	201,170	214,228
Transportation services	308,320	249,340	209,863
Environmental development services	174,121	110,052	132,545
Environmental health services	66,499	60,305	55,900
Recreation and cultural services	532,462	386,719	456,950
Waste water utility	121,698	160,983	157,147
Water utility	308,346	285,726	262,812
Total expenses	10,276,564	11,173,153	3,405,205
Annual surplus	4,460,159	6,721,865	4,032,276
Accumulated surplus, beginning of year	20,148,631	20,148,631	16,116,355
Accumulated surplus, end of year	\$ 24,608,790	\$ 26,870,496	\$ 20,148,631

See accompanying notes to consolidated financial statements.



VILLAGE OF FRASER LAKE



Consolidated Statement of Change In Net Financial Assets

Year ended December 31, 2020, with comparative information for 2019

	Budget (note12)	2020	2019
Annual surplus	\$ 4,460,159	\$ 6,721,865	\$ 4,032,276
Acquisition of tangible capital assets	(3,015,900)	(2,314,870)	(768,387)
Amortization of tangible capital assets	-	415,449	424,848
	(3,015,900)	(1,899,421)	(343,539)
Acquisition of prepaid expenses	-	(21,057)	(26,801)
Use of prepaid expenses	-	26,801	21,777
	-	5,744	(5,024)
Change in net financial assets	1,444,259	4,828,188	3,683,713
Net financial assets, beginning of year	11,041,959	11,041,960	7,358,247
Annual surplus, end of year	\$ 12,486,218	\$ 15,870,148	\$ 11,041,960

See accompanying notes to consolidated financial statements.



VILLAGE OF FRASER LAKE



Consolidated Statement of Cash Flows

Year ended December 31, 2020, with comparative information for 2019

	2020	2019
Cash provided by (used in):		
Operations:		
Annual surplus	\$ 6,721,865	\$ 4,032,276
Item not involving cash:		
Amortization of tangible capital assets	415,449	424,848
Accounts receivable	(1,784,137)	(376,620)
Inventory	(4,950)	(75,871)
Silviculture deposits	(863,538)	-
Accounts payable and accrued liabilities	763,965	548,336
Deferred revenue	2,053	14,910
Silviculture obligations	835,082	-
Prepaid expenses	5,744	(5,024)
	<u>6,291,533</u>	<u>4,562,855</u>
Capital activities:		
Acquisition of tangible capital assets	(2,314,870)	(768,387)
Financing activities:		
Debt repayment	-	(32,114)
Investing:		
Redemption (purchase) of guaranteed investment certificates	2,607,000	(1,803,333)
Increase in cash and cash equivalents	6,583,663	1,959,021
Cash and cash equivalents, beginning of year	8,654,096	6,695,075
Cash and cash equivalents, end of year	<u>\$ 15,237,759</u>	<u>\$ 8,654,096</u>

See accompanying notes to consolidated financial statements.

Notes to Consolidated Financial Statements

Year ended December 31, 2020

The Corporation of the Village of Fraser Lake (the "Village") is a municipality that was created in 1988 under the Community Charter, formerly the Municipal Act, a statute of the Province of British Columbia. The Village's principal activities include the provision of local government services to residents of the incorporated area. These services include administrative, protective, transportation, environmental, recreational, water, waste water and fiscal services.

On March 11, 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This has resulted in the Canadian and Provincial governments enacting emergency measures to combat the spread of the virus. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on the Village is not known at this time. The current challenging economic climate may lead to adverse changes in cash flows, working capital levels and/or debt balances, which may also have a direct impact on the operating results and financial position of the Village in the future.

1. Significant accounting policies:

The consolidated financial statements of the Village are prepared in accordance with Canadian generally accepted accounting principles for governments as recommended by the public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. The Village's significant accounting policies are as follows:

(a) Basis of consolidation:

(i) Consolidated entities:

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of the Village. The Village is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the Village and which are owned or controlled by the Village.

(ii) Accounting for Region and School Board transactions:

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the Region and the School Board are not reflected in these consolidated financial statements.

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

1. Significant accounting policies (continued):

(a) Basis of consolidation (continued):

(iii) Trust funds:

Trust funds and their related operation administered by the Village are not included in these consolidated financial statements.

(b) Basis of accounting:

The Village 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 and services and/or the creation of a legal obligation to pay.

(c) Revenue recognition:

Revenues are recognized in accordance with the provisions of Community Charter. The Village is required to act as the agent for the collection of certain taxes and fees imposed by other authorities. Collections for other authorities are excluded from the Village's taxation revenues.

Revenue unearned in the current period is reported on the consolidated statement of financial position as deferred revenue or deposits.

(d) 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 is added to the investment and forms part of the deferred revenue balance.

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

1. Significant accounting policies (continued):

(e) Cash and cash equivalents:

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

(f) Guaranteed investment certificates:

Guaranteed investment certificates include investments with a term to maturity of 90 days or more at acquisition.

(g) Southside land held for resale:

Land held for resale is recorded at the lower of cost and net realizable value. Cost includes amounts for improvements to prepare the land for sale or servicing.

(h) Inventory:

Inventory are valued at the lower of cost and net realizable value. The cost is determined using the weighted average acquisition costs of logs. Net realizable value is the estimated selling price in the ordinary course of business, less the cost of completion and cost necessary to make the sale. The reversal of previously written down inventories is recognized in the consolidated statement of operations and accumulated surplus.

(i) Silviculture obligations:

The Village harvests timber under Community Forest Agreements with the Province of British Columbia. Estimated future timber reforestation and silviculture obligations are accrued and expensed based on the volume of timber removed.

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

1. Significant accounting policies (continued):

(j) 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.

(i) Tangible capital assets:

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to 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
Building and building improvements	10 - 40
Machinery and equipment	5 - 60
Roads infrastructure	5 - 75
Vehicles	5 - 20
Water and waste water infrastructure	2 - 60

Construction-in-progress is not amortized until the asset is available for productive use.

(ii) Contributions of tangible capital assets:

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

(iii) Interest capitalization:

The Village does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

1. Significant accounting policies (continued):

(k) Use of estimates:

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the period. Items subject to such estimates and assumptions include the silviculture obligations, the carrying value of tangible capital assets, assets held for sale and inventory as well as the collectibility of accounts receivable. Actual results could differ from these estimates.

(l) Government transfers:

Government transfers, which include legislative grants, are recognized as revenue in the consolidated financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfer revenue is recognized in the consolidated statement of operations and accumulated surplus as the stipulations for liabilities are settled.

(m) Contaminated sites:

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceed an environmental standard.

A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the criteria are met:

- i) an environmental standard exists;
- ii) contamination exceeds the environmental standard;
- iii) the organization is directly responsible or accepts responsibility for the liability;
- iv) future economic benefits will be given up, and
- v) a reasonable estimate of the liability can be made.

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

2. Accounts receivable:

	2020	2019
Taxes	\$ 109,501	\$ 47,159
Grants	39,220	24,220
Water, sewer, garbage user fees	1,275	42,131
Miscellaneous	537,494	180,757
Community forest	1,671,339	280,425
	\$ 2,358,829	\$ 574,692

3. Silviculture deposits:

The Village entered into an agreement with Fraser Lake Forest Consulting Ltd. to manage the silviculture obligations. As at December 31, 2020 the Village provided a deposit on the silviculture of \$734,572 (2019 - \$71,034). The Village is legally obligated to administer silviculture programs, including seed acquisition, seedling procurement, site preparation, planting, surveying and reporting to achieve free-to-grow status.

The Village has estimated silviculture obligations to be \$906,116 at December 31, 2020 (2019 - \$71,034) based on accruing \$4.37 for every meter cubed logged.

4. Accounts payable and accrued liabilities:

	2020	2019
Trade	\$ 1,514,557	\$ 742,825
Sales tax	2,023	15,050
Wages and related costs	80,204	74,944
	\$ 1,596,784	\$ 832,819

VILLAGE OF FRASER LAKE



Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

5. Tangible capital assets:

	2020							
	Construction-in-progress	Land	Buildings and building improvements	Vehicles, machinery and equipment	Roads infrastructure	Water infrastructure	Waste water infrastructure	Total
Cost:								
Balance, beginning of year	\$ 55,595	\$ 1,873,044	\$ 3,350,556	\$ 3,738,123	\$ 3,783,965	\$ 2,965,570	\$ 2,545,097	\$ 18,309,950
Additions	1,237,574	-	389,082	593,797	77,251	17,188	-	2,314,870
Balance, end of year	1,293,169	1,873,044	3,739,638	4,329,920	3,861,216	2,982,736	2,545,097	20,624,820
Accumulated amortization:								
Balance, beginning of year	-	-	1,648,145	2,789,981	1,739,713	988,244	2,281,899	9,447,982
Amortization expense	-	-	81,254	161,010	77,899	55,887	39,399	415,449
Balance, end of year	-	-	1,729,399	2,950,991	1,817,612	1,044,131	2,321,298	9,863,431
Net book value, end of year	\$ 1,293,169	\$ 1,873,044	\$ 2,010,239	\$ 1,378,929	\$ 2,043,604	\$ 1,938,605	\$ 223,799	\$ 10,761,389

Construction-in-progress represents capital projects at year end that have not been completed and are not ready for their intended use or to be amortized.



VILLAGE OF FRASER LAKE



White Swan Capital of the World

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

5. Tangible capital assets (continued):

	2019							
	Construction-in-progress	Land	Building and building improvements	Vehicles, machinery and equipment	Roads infrastructure	Water infrastructure	Waste water infrastructure	Total
Cost:								
Balance, beginning of year	\$ 37,260	\$ 1,873,044	\$ 3,242,853	\$ 3,736,123	\$ 3,620,367	\$ 2,508,970	\$ 2,522,946	\$ 17,541,563
Additions	33,228	-	107,703	-	148,707	458,600	22,151	768,387
Transfer	(14,891)	-	-	-	14,891	-	-	-
Balance, end of year	55,595	1,873,044	3,350,556	3,736,123	3,783,965	2,965,570	2,545,097	18,309,950
Accumulated amortization:								
Balance, beginning of year	-	-	1,574,159	2,641,744	1,631,090	932,643	2,243,498	9,023,134
Amortization expense	-	-	73,986	148,237	108,623	55,601	38,401	424,848
Balance, end of year	-	-	1,648,145	2,789,981	1,739,713	988,244	2,281,899	9,447,982
Net book value, end of year	\$ 55,595	\$ 1,873,044	\$ 1,702,411	\$ 946,142	\$ 2,044,252	\$ 1,977,326	\$ 263,198	\$ 8,861,968

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

6. Accumulated surplus:

	2020	2019
Surplus:		
Invested in tangible capital assets	\$ 10,743,058	\$ 8,843,637
General fund	4,330,705	4,225,580
Water utility fund	929,345	71,663
Waste water utility fund	417,657	296,988
	<u>16,420,765</u>	<u>13,437,868</u>
Reserves set aside by Council:		
Search and rescue	261	261
MFA unexpended funds	95,562	94,815
	<u>95,823</u>	<u>95,076</u>
Reserve funds set aside for specific purposes by Council:		
Capital expenditure replacement	1,705,638	1,691,381
Building reserve	237	237
Emergency vehicle and equipment	57,054	56,710
Recreation centre	20,994	20,223
Streets	1,763,988	1,749,268
Sewer reserve	7,865	7,804
CWF restricted capital funding	522,282	463,724
Northern Capital Planning Grant (Schedule 1)	2,556,182	2,626,340
Cemetery development fund	2,220	-
Airport reserve	172,945	-
Community forest reserve	3,544,503	-
	<u>10,353,908</u>	<u>6,615,687</u>
	<u>\$ 26,870,496</u>	<u>\$ 20,148,631</u>

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

7. Commitments and contingencies:

- (a) The Village is responsible, as a member of the Regional District of Bulkley-Nechako, for its portion of any operating deficits or capital debt related to functions in which it participates.
- (b) The Village and its employees contribute to the Municipal Pension Plan ("the 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 provided are based on a formula. As at December 31, 2020, the Plan has about 213,000 active members and approximately 106,000 retired members. Active members include approximately 41,000 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 Plan as at December 31, 2018 indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The Village paid \$70,435 (2019 - \$66,516) for employer contributions to the Plan in fiscal 2020.

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

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

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

7. Commitments and contingencies (continued):

- (c) The Village is obligated to collect and transmit property taxes levied on Fraser Lake taxpayers in respect of the following bodies:

Ministry of Education, Province of British Columbia
Regional District of Bulkley-Nechako
British Columbia Assessment Authority
Municipal Finance Authority
Stuart-Nechako Regional Hospital District
Royal Canadian Mounted Police

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

- (e) The Village provides benefits for sick leave to all its employees. All employees accumulate sick leave entitlement on a monthly basis and can only use the entitlement for paid time off under certain circumstances. The total expense recorded in the consolidated financial statements in respect to obligation under this plan amounts to \$26,410 (2019 - recovery of \$24,898).

	2020	2019
Accrued benefit obligation:		
Balance, beginning of year	\$ 31,050	\$ 67,641
Current service cost (recovery)	26,410	(24,898)
Benefits paid	(16,786)	(11,693)
Balance, end of year	\$ 40,674	\$ 31,050

The accrued benefit obligation is included as part of accounts payable and accrued liabilities on the consolidated statement of financial position.

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

8. Net taxation revenue:

As disclosed in note 7(c), the Village is required to collect taxes on behalf of and transfer these amounts to the government agencies below:

	2020	2019
General purposes	\$ 1,811,017	\$ 1,814,237
Grants in lieu of taxes	59,451	60,158
Collection for other governments	803,701	880,247
	2,674,169	2,754,642
Ministry of Education, Province of British Columbia	280,759	378,423
Stuart-Nechako Regional Hospital District	241,986	241,382
Regional District of Bulkley-Nechako	194,958	185,243
British Columbia Assessment Authority	18,574	18,191
Municipal Finance Authority	36	36
Royal Canadian Mounted Police	64,743	60,825
	801,056	884,100
	\$ 1,873,113	\$ 1,870,542

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

9. Government transfers:

The Village recognizes the transfer of government funding as expenses or revenues in the period that the events giving rise to the transfer occurred. The government transfers reported on the consolidated statement of operations and accumulated surplus are:

	2020	2019
Provincial grants:		
Unconditional	\$ 389,708	\$ 380,051
Miscellaneous	240,940	135,799
Northern Development Initiative Trust	102,479	135,146
Northern Capital Planning Grant	777,000	2,807,000
Union of BC Municipalities	725,748	422,455
Covid Restart	485,000	-
	2,720,875	3,880,451
Federal grants:		
Environmental	96,731	203,403
Miscellaneous	3,200	2,400
	99,931	205,803
	\$ 2,820,806	\$ 3,886,254

10. Concentration of risk:

The Village derived community forest revenue from two (2019 - one) major customers amounting to approximately \$9,470,988 (2019 - \$455,742) representing 78% (2019 - 61%) of total community forest revenue. Accounts receivable from the above significant customers at year end amounted to approximately \$1,471,673 (2019 - \$164,700)

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

11. Segmented information:

The Village is a diversified municipal organization that provides a wide range of services to its citizens. For management reporting purposes, the Village's operations and activities are organized and reported by service areas. Segmented information has been identified based upon those lines of service provided by the Village. Village services are provided by departments and their activities are reported by functional area in the body of the consolidated financial statements. Certain lines of service that have been separately disclosed in the segments information are as follows:

(a) General Government:

The general government operation provides the functions of corporate administration and legislative services and any other functions categorized as non-departmental in the Village.

(b) Protective Services:

Protective services is comprised of emergency management and regulatory services.

(c) Transportation Services:

Transportation services is responsible for a wide variety of services including the development and maintenance of the Village's roadway systems, snow removal and street lighting.

(d) Environmental Development and Environmental Health Services:

Environmental health and development services provides for garbage collection and disposal services to residents and businesses in the Village as well as maintenance of the cemetery.

(f) Recreation and Cultural Services:

Recreation and cultural services is responsible for the construction and maintenance of the Village's parks and green spaces. It provides funding for the operation of the arena, museum, library and wharf. It also administers economic development projects and provide grants to various community groups that provide recreational opportunities in the Village.

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

11. Segmented information (continued):

(g) Water Utility:

The water utility installs and maintains water mains, pump stations and the water treatment plant. The treatment and distribution of water in the Village is included in this segment.

(h) Waste Water Utility:

The waste water utility installs and maintains sewer mains, lift stations and the sewage treatment facility. The collection and treatment of sewage in the Village is included in this segment.

(i) Community Forest:

Community forest is comprised of all forestry related activities and services.

The following statement provides additional information for the foregoing functions. 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.



VILLAGE OF FRASER LAKE

White Swan Capital of the World

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

11. Segmented information (continued):

	2020				
	General Government	Protective Services	Transportation Services	Environmental Development Services	Environmental Health Services
Revenues:					
Taxation	\$ 1,873,113	\$ -	\$ -	\$ -	\$ -
User charges and other	-	10,214	-	-	-
Grants	2,145,058	-	-	-	-
Investment income	112,061	-	-	-	-
Other	292,552	-	-	-	-
Total revenues	4,422,784	10,214	-	-	-
Expenses:					
Salaries, wages and employee benefits	576,707	84,070	84,729	82,525	26,879
Operating	154,989	117,100	184,611	27,527	-
Legislature	53,355	-	-	-	-
Amortization	320,163	-	-	-	-
Interest recovered	(298)	-	-	-	-
Insurance	67,612	-	-	-	2,822
Professional services	39,481	-	-	-	-
Garbage disposal	-	-	-	-	30,804
Total expenses	1,212,019	201,170	249,340	110,052	60,305
Annual surplus (deficit)	\$ 3,210,765	\$ (190,956)	\$ (249,340)	\$ (110,052)	\$ (60,305)



VILLAGE OF FRASER LAKE



White Swan Capital of the World

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

11. Segmented information (continued):

	2020 (continued)						Total
	Recreation and Cultural Services	Water Utility	Waste Water Utility	Community Forest			
Revenues:							
Taxation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,873,113	
User charges and other	25,743	429,002	331,281	-	-	796,240	
Grants	-	675,748	-	-	-	2,820,806	
Investment income	-	-	-	-	-	112,061	
Other	-	-	-	12,000,246	-	12,292,798	
Total revenues	25,743	1,104,750	331,281	12,000,246	-	17,895,018	
Expenses:							
Salaries, wages and employee benefits	182,381	73,050	23,512	-	-	1,113,833	
Operating	204,358	156,789	98,072	8,506,839	-	9,450,295	
Legislature	-	-	-	-	-	53,355	
Amortization	-	55,887	39,399	-	-	415,449	
Interest recovered	-	-	-	-	-	(298)	
Insurance	-	-	-	-	-	70,434	
Professional services	-	-	-	-	-	39,481	
Garbage disposal	-	-	-	-	-	30,604	
Total expenses	386,719	285,726	160,983	8,506,839	11,173,153		
Annual surplus (deficit)	\$ (360,976)	\$ 819,024	\$ 170,298	\$ 3,493,407	\$ 6,721,865		



VILLAGE OF FRASER LAKE



Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

11. Segmented information (continued):

	2019				
	General Government	Protective Services	Transportation Services	Environmental Development Services	Environmental Health Services
Revenues:					
Taxation	\$ 1,870,542	\$ -	\$ -	\$ -	\$ -
User fees and other	-	10,251	-	-	-
Grants	3,531,944	-	-	-	-
Investment income	167,158	-	-	-	-
Other	331,055	-	-	-	-
Total revenues	5,900,699	10,251	-	-	-
Expenses:					
Salaries, wages and employee benefits	478,875	84,510	50,128	83,034	25,659
Operating	236,077	129,718	159,735	49,511	-
Legislature	85,411	-	-	-	-
Amortization	330,846	-	-	-	-
Interest recovered	(8,584)	-	-	-	-
Insurance	60,055	-	-	-	2,874
Professional services	37,933	-	-	-	-
Garbage disposal	-	-	-	-	27,367
Total expenses	1,220,613	214,228	209,863	132,545	55,900
Annual surplus (deficit)	\$ 4,680,086	\$ (203,977)	\$ (209,863)	\$ (132,545)	\$ (55,900)



VILLAGE OF FRASER LAKE



Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

11. Segmented information (continued):

	2019 (continued)					
	Recreation and Cultural Services	Water Utility	Waste Water Utility	Community Forest	Total	
Revenues:						
Taxation	\$ -	\$ -	\$ -	-	\$ 1,870,542	
User fees and other	40,025	218,387	167,566	-	436,229	
Grants	-	354,310	-	-	3,886,254	
Investment income	-	-	-	-	167,158	
Other	-	-	-	746,243	1,077,298	
Total revenues	40,025	572,697	167,566	746,243	7,437,481	
Expenses:						
Salaries, wages and employee benefits	232,629	68,098	27,123	-	1,050,056	
Operating	224,321	139,113	91,623	695,147	1,725,245	
Legislature	-	-	-	-	85,411	
Amortization	-	55,601	38,401	-	424,848	
Interest recovered	-	-	-	-	(8,584)	
Insurance	-	-	-	-	62,929	
Professional services	-	-	-	-	37,933	
Garbage disposal	-	-	-	-	27,367	
Total expenses	456,950	262,812	157,147	695,147	3,405,205	
Annual surplus (deficit)	\$ (416,925)	\$ 309,885	\$ 10,419	\$ 51,096	\$ 4,032,276	

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

12. Budget data:

The budget data presented in these consolidated financial statements is based upon the 2020 operating and capital budgets approved by Council on April 22, 2020. Amortization was not contemplated on development of the budget and, as such, has not been included. The chart below reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget amount
Revenue:	
Operating budget	\$ 16,323,971
Less:	
Collections for other governments	(890,085)
Transfers from surplus	(14,000)
Transfer from reserves	(683,163)
	<u>14,736,723</u>
Expenses:	
Operating budget	16,323,971
Less:	
Payments to other governments	(890,085)
Capital expenditures	(3,015,900)
Transfer to reserve funds	(2,141,422)
	<u>10,276,564</u>
	<u>\$ 4,460,159</u>



VILLAGE OF FRASER LAKE



White Swan Capital of the World



Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

13. Significant taxpayers:

The Village derives a significant portion of its taxation revenue from the major industry taxpayers. Any changes in this sector could have an impact on the ongoing operations of the Village.

14. Comparative information:

Certain comparative figures have been reclassified, where applicable to conform to the presentation used in current year. The changes do not affect prior year surplus.



VILLAGE OF FRASER LAKE



White Swan Capital of the World



Schedule 1 - Northern Capital Planning Grant

Year ended December 31, 2020, with comparative information for 2019

In March 2020 the Village of Fraser Lake was the recipient of \$777,000 under the Northern Capital and Planning Grant (NCPG) program from the Province of British Columbia. Interest of \$23,926 was earned by the reserves from date of receipt to December 31, 2020. Additionally, \$871,084 was spent in 2020 for the purchase of capital assets resulting in a total of \$2,556,182 in NCPG reserves at December 31, 2020.

	2020	2019
Opening balance of reserve	\$ 2,626,340	\$ -
NCPG grant funding received	777,000	2,607,000
Interest	23,926	35,283
	3,427,266	2,642,283
Project expenditures:		
Sewer camera	-	15,943
Backhoe	137,930	-
Bobcat	69,379	-
Fire Hall	6,775	-
Water treatment plant	10,261	-
Street sweeper	271,887	-
Washrooms	10,619	-
Fraser Lake Villa	328,143	-
Professional building	23,786	-
Urban systems	7,000	-
Arena	5,304	-
	871,084	15,943
	\$ 2,556,182	\$ 2,626,340



VILLAGE OF FRASER LAKE



Schedule 2 - COVID-19 Safe Restart Grant

Year ended December 31, 2020, with comparative information for 2019

In November 2020 the Village of Fraser Lake was the recipient of \$485,000 grant under the COVID-19 Safe Restart for Local Governments program from the Province of BC. Due to the conditions of use this grant funding allows local governments to use the funding where the greatest need arises, the amount received was considered revenue in 2020 and included in grant revenue on the Consolidated Statement of Operations and Accumulated Surplus. The Village has not allocated any funding in 2020.

	2020
Grant funding received - November 2020	\$ 485,000
COVID-19 Safe Restart Grant for allocation in 2021	\$ 485,000

Permissive Tax Exemptions



THE CORPORATION OF THE VILLAGE OF FRASER LAKE
BY-LAW NO 817, 2020
PERMISSIVE TAX EXEMPTIONS

WHEREAS, the Community Charter under Section 220(1)(h) exempts from taxation a building set apart for public worship, and the land on which the building stands.

AND WHEREAS the Community Charter under Section 224(2)(f) permits Council, by bylaw, to grant further tax exemptions to an area of land surrounding the exempt building.

AND WHEREAS the Community Charter under Section 224(2)(i) permits Council, by bylaw, to exempt from taxation land or improvements owned or held by an athletic or service club or association and used as a public park or recreation ground or for public athletic or recreational purposes.

THEREFORE be it resolved that the Council of the Village of Fraser Lake in open meeting assembled enacts as follows:

(1) That for the year 2021 the taxes on the following properties be forgiven:

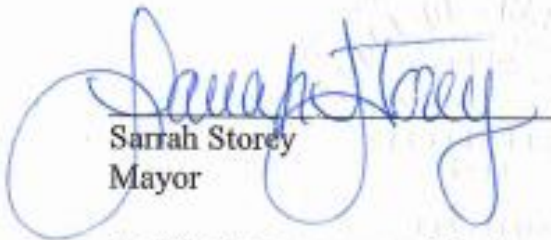
- (a) Anglican Synod. Diocese of Caledonia, Lot 148, Plan 5688, District Lot 2011, Folio 669.000. Exempted from taxation are all remaining lands not occupied by the building.
- (b) Lakeview Bible Chapel Trustees Congregation, Lots 75-76, Plan 5688, District Lot 617, Folio 598.500. Exempted from taxation are all remaining lands not occupied by the building.
- (c) Roman Catholic Episcopal Prince Rupert, Lot 18, Plan 5688, District Lot 617, Folio 542.001. Exempted from taxation are all remaining lands not occupied by the building.

READ A FIRST TIME this 26 day of AUGUST 2020

READ A SECOND TIME this 26 day of AUGUST 2020

READ A THIRD TIME this 26 day of AUGUST 2020

PASSED AND FINALLY ADOPTED this 23 day of SEPTEMBER 2020



Sarah Storey
Mayor



Rodney J Holland
Corporate Administrative Officer

Certified a true copy of By-Law 817, 2020
As adopted on the 23 day of
September 2020



Rodney J Holland
Corporate Administrative Officer

Date Sept 23/2020

Statement of Financial Information

Village of Fraser Lake
Statement of Financial Information
For the Year Ended December 31, 2020
Schedule of Employee Remuneration and Expenses

Employee Name	Position	Remuneration	Expenses
Cruz, Zion	Arena Attendant/Public Works	\$ 75,112	0
Graham, Jeffrey	Water Plant Operator	85,042	1,287
Hilman, Vern	Director of Public Works	94,943	\$ 581
Holland, Rodney	Chief Administrative Officer	95,527	309
McMaster, Laura	Director of Finance	75,509	5,356
Pacheco, Joe	Fire Chief	79,181	1,463
		<u>505,314</u>	<u>8,996</u>
	Employees less than \$75,000	<u>443,804</u>	<u>8,386</u>
		<u>\$ 949,118</u>	<u>\$ 17,382</u>

Village of Fraser Lake
Statement of Financial Information
For the Year Ended December 31, 2020
Schedule of Council Remuneration and Expenses

Elected Officials	Position	Remuneration	Expenses
Fennema, Audrey	Councillor	8,396	0
Jenkinson, Joseph	Councillor	7,466	0
LePoidevin, Craig	Councillor	7,556	0
Storey, Sarrah	Mayor	18,601	4,619
Watt-Senner, Kimberly	Councillor	7,616	0
		\$ 49,635	\$ 4,619

Village of Fraser Lake
Statement of Financial Information
For the Year Ended December 31, 2020
Schedule of Payments to Suppliers

ARMTEC INC	\$ 28,349.99
BC HYDRO	182277.30
BI PURE WATER CANADA	111676.25
BUD'S ELECTRIC	144364.71
CANADA CUSTOMS & REVENUE	265767.69
CANADA REVENUE AGENCY	41770.04
CHESLATA CARRIER NATION	224917.65
CHAZBUT CONTRACTING LTD.	2363707.76
CONNOLLY TIMBER INC.	206513.56
YETI REFRIGERATION INC.	172105.53
EP ENGINEERED PUMP SYSTEM	151394.88
FL BUILDING SUPPLIES	38220.40
FL PUBLIC LIBRARY	61200.00
FOUR RIVERS CO-OPERATIVE	41292.17
FRASER LAKE FOREST CONSULTING LTD	1379470.61
GROUPHEALTH - GLOBAL TRUST	67900.77
ICBC	28561.00
INLAND KENWORTH	148436.92
KHOBRAN HOLDINGS LTD	1781781.37
KPMG LLP T4348	41895.01
LARWORTH LOGGING LTD.	990854.10
L & M ENGINEERING LTD.	54991.79
MIDWAY PURNEL SANITARY SUPPLIES PG LTD.	56017.73
MINISTER OF FINANCE	51298.31
MIN. OF FIN & CORP RELATIONS SCHOOL LAND	169928.15
MUNICIPAL PENSION PLAN	132610.27
NORTHERN ROAD SERVICE	37960.08
PARKSON CORPORATION	92259.62
WEST FRASER MILLS LTD	177433.85
RADLEY CONTRACTING INC	36502.68
RDBN	205407.12
ROCKY MOUNTAIN PHOENIX	74262.16
SEAL TEC INDUSTRIES LTD	73723.49
SHOTGUN ENTERPRISES LTD.	199067.03
STUART-NECHAKO REG. HOSP. DIST	243444.61
TECH NORTH SOLUTIONS INC	30521.01
TELUS BC	36854.51
VAN-CON ENTERPRISES LTD.	680871.76
VIMAR EQUIPMENT	288328.50
WESTERN FINANCIAL GROUP (FRA)	55309.00
WILLIAMS MACHINERY LP	81098.63
Total Suppliers over \$25000	\$ 11,250,348.01
Total Suppliers under \$25000	\$ 824,559.03
Total Suppliers	\$ 12,074,907.04

Village of Fraser Lake



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*.

Laura McMaster
Director of Finance

Date JUNE 9, 2021

Sarrah Storey
Mayor

Date JUNE 9, 2021



White Swan Capital of the World





Statistics

Figure (3)- Employee Numbers 2020-2021

Number of Employees (2020-2021)

2020	2021
<ul style="list-style-type: none"> • Full time staff members (15) • Summer Students (5) 	<ul style="list-style-type: none"> • Full time staff members (16) • University Students (5) • Looking to hire additional high school students (4)

Population Demographics

Statistics Canada Census Data

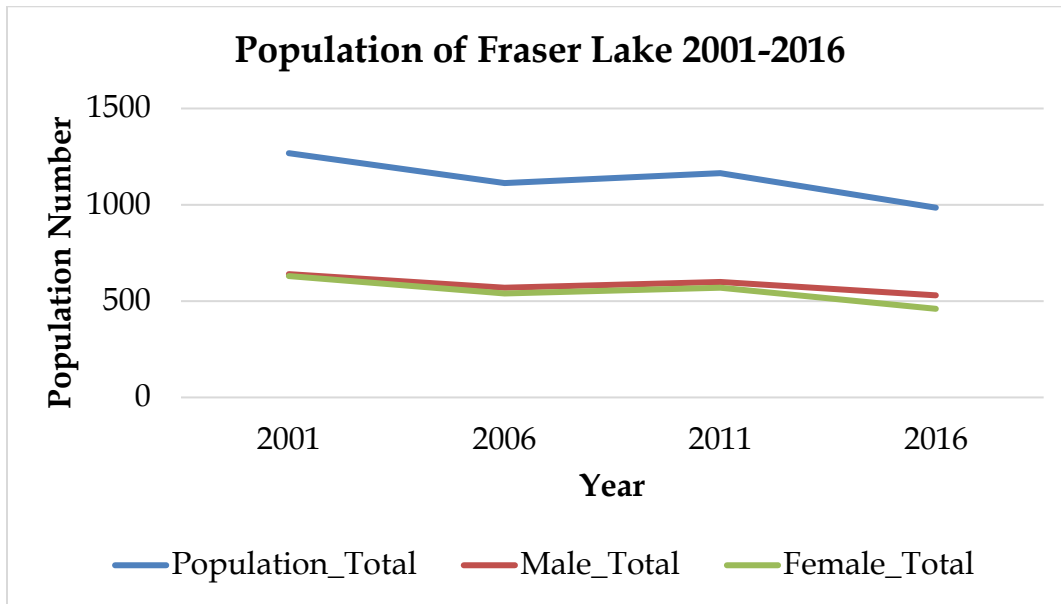
According to the Statistics Canada Census for 2016 the population of Fraser Lake has decreased by 15.3% from 1167 to 988 persons between the years 2011 to 2016. The Official Community Plan recognizes the Village of Fraser Lake as an important service center. The municipal population is less than 1,000 people; however, the population which looks to Fraser Lake as its service center is considerably higher considering the rural population, and local First Nations communities. The Village of Fraser Lake is anticipating an increase in population and is looking forward to the upcoming census results for 2021.

Figure (4)- Fraser Lake Population 2001 to 2016 (Chart)

POPULATION GROWTH	2001	2006	2011	2016
Fraser Lake	1268	1113	1167	988
Electoral Area D	1715	1682	1734	1472
Regional District Bulkley-Nechako	40,856	38,243	39,208	37,896

Sources: Statistics Canada. Census Profile from 2001-2016

Figure (5)- Fraser Lake Population 2001-2016 (Graph)



(Source: Canadian Census Analyzer)

- The Canadian Census results for 2001 to 2016 reveal that the population of Fraser Lake was generally in a state of decline.

Figure (6)- BC Statistics Population Estimates (2017-2020)

Population Estimates for the Village of Fraser Lake 2017-2020

2017	2018	2019	2020
1,021	981	948	963

(Source: BC Statistics)

Age Distribution by Gender

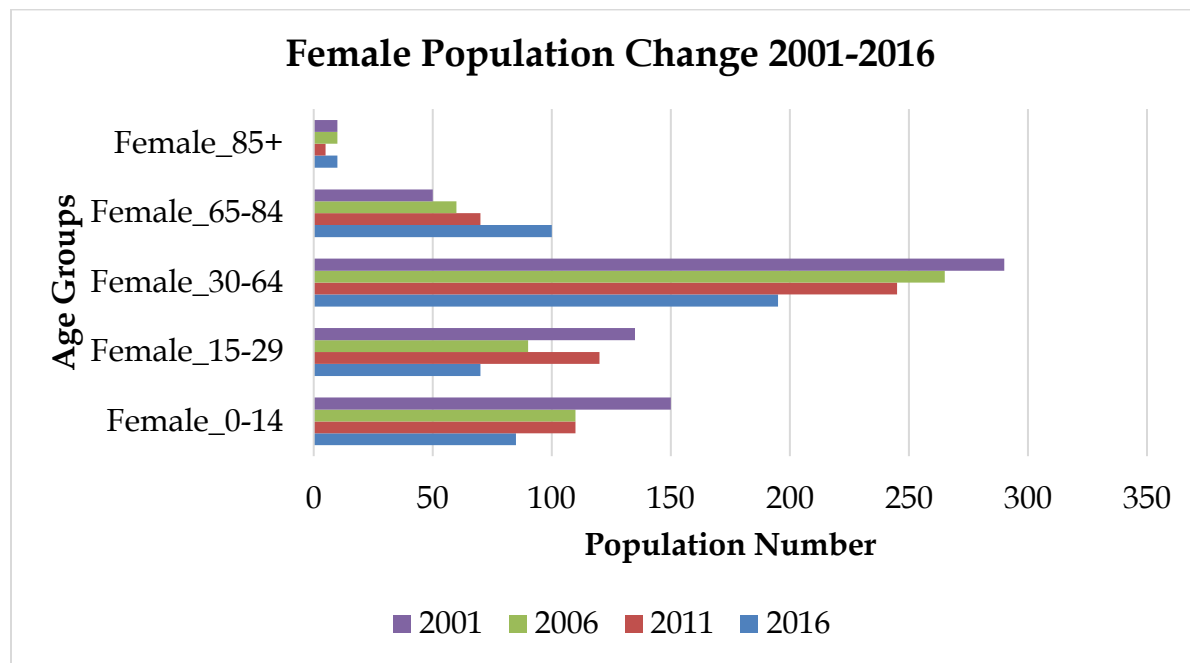
Figure (7)- Average Age of Residents (2016)

Average Age of Population: 2016

Total Population	Female Population	Male Population
41.4	42.5	40.4

(Source: Canadian Census Analyzer)

Figure (8)- Female Population Change (2001-2016)

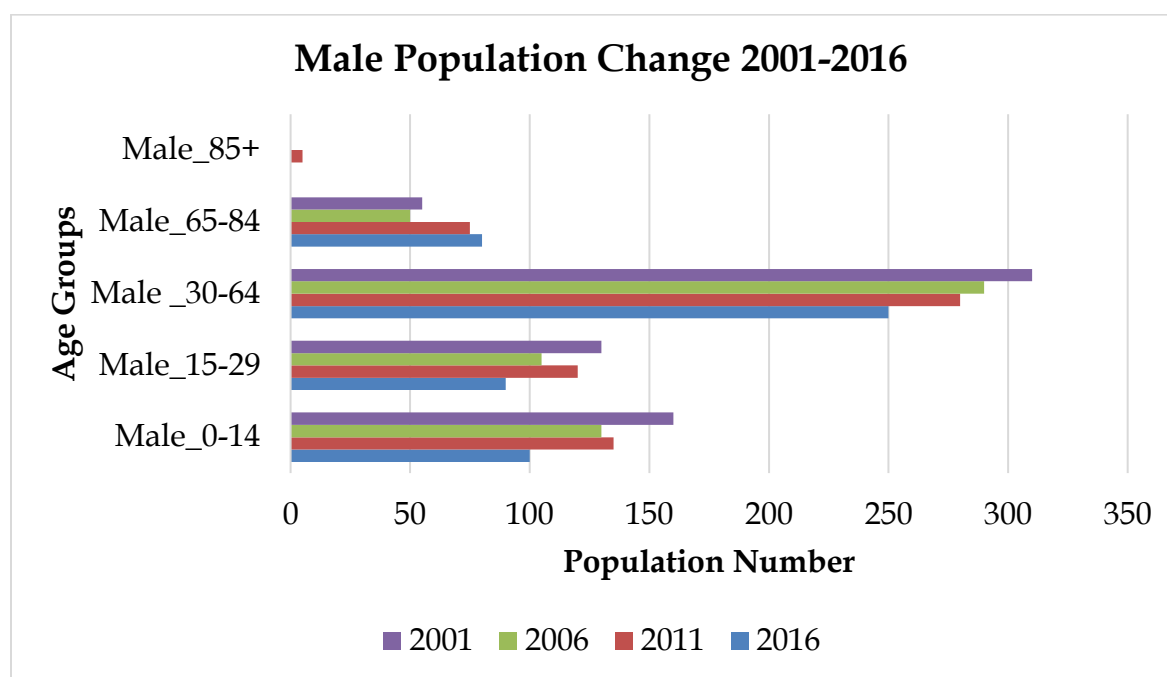


(Source: Canadian Census Analyzer)

The results of the Canadian Census from 2001 to 2016 reveal that the female population of Fraser Lake has seen a steady decline in females aged 30-64. These numbers alone are not enough to determine if there is a population loss occurring, as the females in the age group 65-84 were shown to be steadily increasing during the same time period.

However, by referring to the total population numbers in figure (5), it can be seen that the female population has been generally declining since 2001. While a slight increase of the female population was recorded in 2011, this was followed by a sudden drop between 2011 and 2016. The population of females aged 85+ was relatively consistent during this time frame. Figure (8) also reveals that there was a significant decrease in females aged 0-14 between 2001 and 2016. Similarly, the population of females aged 15-29 fluctuated, and eventually dropped to lower levels in 2016.

Figure (9) Male Population Change (2001-2016)



(Source: Canadian Census Analyzer)

The results of the Canadian Census from 2001 to 2016 reveal that the male population of Fraser Lake has held relatively steady numbers, with a slight decrease between 2011 and 2016 (see figure 5). As shown in figure (9) above, the age cohorts for males 0-14 and 30-64 steadily decreased during this time period. The population of males between the age of 15 to 29 has fluctuated slightly in number. The number of males aged 15-29 increased in 2011, yet this was temporary. In 2016, the number of males in this age category dropped once again. These results reveal an overall trend where the male population of Fraser Lake was decreasing between 2001 and 2016. It is important to note that the population of males between the age of 65 to 84 steadily increased during this period.

Summary

The general trend seen across the 2001-2016 census results for both the male and female populations of Fraser Lake is as follows:

- Age 0-14 groups were in decline for both males and females.
- Age 15-29 groups were in decline for both males and females.
- Age 30-64 groups were in decline for both males and females (see limitations note).
- Age 65-84 groups were increasing for both males and females.
- Age 85+ female residents were relatively stable in number.
- The number of male residents in the age category of 85+ was zero for all of the census years between 2001-2016 (with the exception of 2011).
- The census numbers currently available do not provide statistical data for residents that identify as non-binary.

It is important to note that this analysis was designed to provide a targeted look at the youth and senior populations (see note on limitations below). There may be any number of reasons why the population for groups aged 30-64 was shown to be in decline. Part of the decline could likely be accounted for by the residents who entered into the 65+ category. A more detailed analysis and research would be required to determine the wider range of causes.

Limitations:

Due to time constraints, the population analysis was performed by combining various age groups. To achieve a closer look at the youth and elderly populations, these age categories were made smaller and more targeted. As a result, population numbers for age cohorts between the age of 30 and 64 were combined into a larger group. When several age cohort groups are combined, this does not provide as detailed of a breakdown and should therefore be considered with this information in mind. A more detailed breakdown would provide a better understanding of the age distribution and changes within cohorts between ages 30 and 64.

Funding Agencies:

The Village of Fraser Lake is thankful for the generous support provided to our community. Without this support, many of our initiatives that support and work to

strengthen the economic health and sustainability of our community would not be possible. We would like to thank:

- the *Federal Government* for their funding through the Investing in Canada Infrastructure Program, Canada Summer Jobs, Heritage Canada,
- the *Provincial Government* through programs such as the Northern Development and Capital Fund, the COVID restart fund, strategic gas tax funding managed through UBCM and the Community Emergency Preparedness Fund and the Rural Dividend Fund
- *Northern Development Initiative Trust (NDIT),*
- *Nechako Kitimaat Development Fund,*
- *Regional District Bulkley- Nechako,*
- *Northern Health*
- the *United Way of Northern British Columbia,*
- *Fire Chiefs Association of BC,*
- *Fire Smart of BC*
- *Red Cross Canada,*
- *Summit Reforestation,* and
- the many companies and individuals who have supported Village initiatives such as our Canada Day celebrations.

Thank you.