



# 2018 Annual Report

# MOSAIC





*James Siebert of EcoWorks Landscaping stands outside the workshop built by JCP participants - see page 18.*

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# Message from the Chair

**F**or the last four years, the Board has operated with the vision of “Serving citizens and communities first”. This year we thought the best way to illustrate our accomplishments is through the stories of citizens in the communities we serve.

In 2018, the FVRD helped launch a FoodMesh pilot program, established a new bus route serving outlying areas, and created new trails and facilities while also giving unemployed citizens valuable work skills.

In writing this report, we interviewed individual people, but their stories represent a much bigger picture. Their stories are about people, organizations, businesses, governments – all working together to create something that couldn’t be accomplished individually. The common thread running through each of these stories is that “the whole is greater than the sum of its parts”. All of these initiatives relied on partnerships and collaboration for success.

The FVRD is a rich mosaic of people, landscapes, industries, and governments. As a Regional District, we serve many stakeholders, and all of their interests are important. To deliver on our vision, we have to be resourceful. This means identifying gaps and creating innovative solutions to fill them, taking advantage of opportunities, and leveraging partnerships. As we look to 2019, we hope to expand on our relationships to continue serving our communities in a cost-effective and responsive manner.

Jason Lum  
Chair

# 2018 Board of Directors



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Seated left to right: Moe Gill (Abbotsford), Mayor Leo Facio (Harrison Hot Springs), Ray Boucher (Electoral Area F), Chuck Stam (Chilliwack), Mayor Henry Braun (Abbotsford), Chair Jason Lum (Chilliwack), Vice Chair Patricia Ross (Abbotsford), Dennis Adamson (Electoral Area B), Kelly Chahal (Abbotsford), Bill Dickey (Electoral Area D).

Standing left to right: Mayor John Van Laerhoven (Kent), Al Stobbart (Electoral Area G), Mayor Wilfried Viktor (Hope), Jim Hinds (Mission), Mayor Sharon Gaetz (Chilliwack), Taryn Dixon (Electoral Area H), Terry Raymond (Electoral Area A), Dave Loewen (Abbotsford), Orion Engar (Electoral Area E), Ross Siemens (Abbotsford), Alec Niemi (Electoral Area C), Sam Waddington (Chilliwack), Pam Alexis (Mission).

## Our Vision

*Citizens and communities first.*

## Our Mission

*Working together with its communities, the Fraser Valley Regional District is committed to providing high quality services through sound fiscal management in an open and transparent manner.*

# 2018 Highlights

## ECONOMY

- ▶ Expanded holiday and weekend service on the Fraser Valley Express (FVX #66) bus service.
- ▶ Added a new transit stop at Chawathil First Nation.
- ▶ Received \$282,000 from the Federal Gas Tax Priorities Funds to develop tourism and outdoor recreation in the region.
- ▶ Incorporated Abbotsford into the regional parks program.
- ▶ Completed improvements to Island 22 Boat Launch.

## ENVIRONMENT

- ▶ Initiated Food Mesh Pilot Project to reduce food waste and amount of food that is landfilled.
- ▶ Installed a Urine Diversion Toilet on Elk Mountain.
- ▶ Organized and participated in Bike to Work Week.
- ▶ Delivered *Love Our Air* program to 44 classrooms in schools in Abbotsford, Mission, Chilliwack and Hope.

## COMMUNITY

- ▶ Donated \$272,888 to the Chilliwack Hospital Foundation to upgrade gastrointestinal equipment.
- ▶ Committed \$5.13M to Fraser Health for capital projects that will improve health care.
- ▶ Launched new online registration system at the Hope and Area Recreation Centre.
- ▶ Streamlined geotechnical processes in partnership with Engineers & Geoscientists BC and received an award from the Municipal Insurance Association of BC for this work.
- ▶ Participated in 89.5 *The Drive For Pet's Sake* radio program.

## SERVICE DELIVERY

- ▶ Transitioned Fire Dispatch services to E-Comm.
- ▶ Created an Emergency Preparedness Manual.
- ▶ Improved park infrastructure through participation in the Job Creation Partnership.
- ▶ Gained valuable wildfire fighting skills and fire equipment by volunteering to serve on BC Wildfire Strike Teams.
- ▶ Streamlined the Planning and Development application processes to provide a smoother, faster customer experience.

# ADMINISTRATION

*Finance, Corporate Administration, Corporate Affairs, and Human Resources provide support services to each department within the organization allowing those staff to focus on serving their customers.*

## **CORPORATE ADMINISTRATION**

Responsible for delivering governance services, such as Board and Committee agenda and minute management, Freedom of Information & Protection of Privacy initiatives, bylaw and contract administration, election services, records management, Corporate Administration focuses on providing high quality, responsive services to both internal and external customers.

## **CORPORATE AFFAIRS**

Working closely with the CAO's office, Corporate Affairs is responsible for all internal and external communications, including public relations, web content, social media, and advertising, as well as providing advice, consultation, and communications planning to all FVRD departments. Corporate Affairs also implements and tracks the corporate strategic plan and manages corporate risk and liability issues.

## **FINANCE**

The Finance Department is responsible for the overall financial management of the FVRD. In addition to the day-to-day functions of accounts payable, accounts receivable and payroll, the Finance department manages the budget process and provides financial reporting and controls for each of the 100+ services the FVRD provides.

## **HUMAN RESOURCES & SAFETY SERVICES**

Responsible for recruitment and retention, employee orientation, corporate training, salary and benefits administration, collective bargaining, labour relations, health and safety, and policy development, the Human Resources department is committed to delivering high quality services and providing a healthy, safe environment where employees are valued and respected.



# ADMINISTRATION

**fvr**rd ✓ votes!



**48** meetings administered

**70%** voter turnout (Electoral Area A)



**39** bylaws processed

**1,860** ballots cast

**77** agendas circulated

**10** voting locations

**48** FOI requests

# CORPORATE AFFAIRS



**2,167** followers



**496,893** web views

**51** issues of Connections newsletter distributed



**6,275** page likes



**48%** use mobile



**1,210** followers



**44%** use desktop

**8%** use tablet

# FINANCE



**5,760** utility bills

**8,833** invoices paid

to



**17,458** dog licences

**1,455** suppliers

**42** grants-in-aid approved

# GET UP AND GO!

*Sometimes the benefits of an exercise class are more than just physical. Read on to find out how the Get Up and Go program is helping seniors stay connected.*



*Enjoying the view while practicing balance exercises.*

**G**et Up and Go is not your typical fitness class. You won't find loud music or instructors yelling out words of motivation. Instead, you will find a relaxing atmosphere with friendly folks sharing lots of laughs while performing gentle exercises. Get Up and Go is an entry level exercise program for seniors with balance and mobility issues. The program is designed to improve strength, balance, and coordination as well as increase independence and quality of life.

The program was launched in September 2018 at the Hope and Recreation Centre and has been well attended so far, with 10 to 15 participants each week. The fall session saw 104 participants over 13 classes. Wendy Pearson, an 84 year old Hope resident, has been attending the class for almost a year after hearing about the class from a friend. Wendy started coming to Get Up and Go to help with her balance. She has found a number of the exercises to

be beneficial, especially the core strength exercises which have improved her balance tremendously. She keeps coming back to the class week after week simply because "it's so much fun," Wendy said. "I enjoy doing anything that's good for my body," said Wendy.

The one thing that Wendy thinks everyone should know about this class is that there are all different levels. The class participants range in age from 50 somethings to 80 somethings. Everyone is there for their own reasons and has their own challenges including Wendy's husband who recently started attending classes alongside his wife. Wendy said her husband is learning new things about his body and becoming more aware of his limitations having never taken an exercise class before.

The class is designed around fall prevention. Fall prevention is extremely important for seniors because a fall can drastically decrease quality of life.

If someone is injured in a fall, or has a fear of falling, they may begin to limit their trips outside as well as their other social activities due to fear of falling again or pain from injuries sustained in the fall. To address this issue, Get Up and Go instructor, Charlotte Rawlinson, incorporates exercises where seniors can practice fall prevention techniques, such as the ‘ball toss’ exercise. In this exercise, Charlotte hands out several objects to class participants, including a squeaky dog toy, balls of different sizes and textures, and stuffed animals. Charlotte instructs participants to pass the items around in a circle, with some objects being passed to the right and others to the left. This exercise helps with memory function and tactile function, Charlotte explained. “When you are falling, the objects around you that you may need to grab onto for stability will always be different, so it’s good to practice holding different objects.”

Wendy believes programs like this are important because “it brings people together and gives them a reason to get out of the house.” She wants people to know that exercising doesn’t have to be hard – it can be enjoyable. The joy in the class is apparent and the infectious laughter can be heard down the halls when the class is in session.

In addition to exercise, the class provides crucial social connections among seniors who often face social isolation due to mobility issues. According to the 2011 census, 24% of Hope’s citizens are 65 years and over. The percentage of Hope’s population who are 65 years and older has grown steadily since 2010 and is expected to continue to grow over the next 10 years, according to data from the BC Centre for Disease Control. As Hope’s seniors’ population grows, so does the need to tackle isolation.



Wendy Pearson, right, practicing leg stretches.



Instructor Charlotte Rawlinson leads the class through arm exercises.

# REGIONAL SERVICES

*Some of the many regional services provided by the FVRD include air quality, animal control, invasive weeds, mosquito control, parks and trails, solid waste management, regional transit and Indigenous Relations.*

## **AIR QUALITY**

Collaborating with multi-jurisdictional partners, FVRD works to continue to improve the air in the Lower Fraser Valley airshed. Once finalized, the FVRD's Air Quality Management Plan will outline actions and targets for the next decade to improve air quality.

## **ANIMAL CONTROL**

A full range of services are provided to Abbotsford, Chilliwack, Harrison Hot Springs, Kent and Mission. A more limited Dangerous & Aggressive Dog service is provided to Electoral Areas D, E, G, and H.

## **INDIGENOUS RELATIONS**

With 30 bands, numerous urban and rural reserves, and a complex organizational network, the FVRD takes a proactive approach to Indigenous relations. Its vision is to share knowledge, resources, and culture as respectful partners in planning.

## **INVASIVE WEEDS**

Targeting Wild Chervil, Tansy Ragwort, Giant Hogweed and Knotweed in Electoral Areas C, D, E, G, and H, as well as Abbotsford and Chilliwack, the program runs from May to September.

## **MOSQUITOES**

The mosquito program targets floodwater mosquitoes, which hatch when river levels rise during the freshet. An environmentally safe larvicide is used to control the mosquitoes in the larval stage.

## **PARKS & OUTDOOR RECREATION**

FVRD manages a diverse range of parkland spread over 10 regional parks. The goal is to provide opportunities for outdoor recreation, while protecting areas of cultural and ecological significance, and promoting connections between people and nature.

## **SOLID WASTE MANAGEMENT**

The FVRD is provincially mandated to have a solid waste management plan that outlines the region's unified effort to reduce waste. The FVRD's plan targets a 90% diversion from landfills by 2025.

## **TRANSIT**

The FVRD works with BC Transit and our municipal partners to create transit systems that will support and enhance the region's sustainability goals. To date, there are four transit systems serving the Fraser Valley with plans for further expansion in 2019.



## Annual Ridership

### TRANSIT

**54,000** Route 11  
Agassiz - Harrison

**232,000** Route 66  
Langley - Chilliwack

**8,400** Route 22  
Agassiz - Hope

**21,000** km driven  
in electric vehicles

**2,274** charges at  
FVRD charging stations

**49** air quality workshops  
taught in schools

### AIR QUALITY



**1,855** ha  
treated

**16,918** kg  
larvicide (double 2017)

**2** km trails created to  
access Matsqui Island  
for treatment

**50%** reduction of tansy,  
chervil & hogweed sites

**75** knotweed  
sites treated

### WEEDS



**150,000** seeds/yr  
can be produced by a single  
tansy ragwort plant



### MOSQUITOES



### PARKS

**1.3** million  
park visitors

**550** interpretive  
program participants

**8,000** learned  
about WildSafeBC

**11** projects complete  
with Watersheds Coalition

**13,152** trees &  
shrubs planted

**11,273** m<sup>2</sup> aquatic  
habitat created

### RESTORATION

# STUDENTS CLEAR THE AIR

*The average person can survive 3 weeks without food, 3 days without water, but only 3 minutes without air – making air our most vital necessity for life. Unlike food and water, air is plentiful and available to everyone, but what are we doing to ensure the quality of the air we breathe?*

As soon as I walk in the classroom, I can feel the buzz of excitement,” said Fiona Zawadzki. “Even though I’ve taught this program many, many times, it’s the first time these kids are hearing it. To them I’m a new face with new information to teach, and they’re excited.”

Fiona is a veteran of the classroom. A certified teacher with 20 years’ experience developing and delivering educational programming, she was a natural choice to help deliver the FVRD’s *Love Our Air* program.

The FVRD’s Air Quality program protects and improves the air quality in our region by monitoring air emissions, studying trends and issues, and working with other levels of government to develop policies and initiatives that improve the health of our airshed. *Love Our Air* is designed for grades 5 through 10 and is intended to raise awareness about how air quality affects human and environmental health, and teach them what they can do to make a difference.

“Teachers love the program,” said Fiona. “It was designed specifically to meet the BC curriculum requirements. It’s also very regionally focused. All the examples and messages are specific to the Fraser Valley and the air quality issues we face here, which makes it easier for the students to relate to.”

Through the course of the fast-paced hour-long program, Fiona teaches the Grade 5’s about the FVRD’s unique airshed using a funnel to

demonstrate how our airshed is wide and open by the ocean but narrows progressively towards Hope. With mountains on both sides, air movement is severely restricted which allows pollutants to build up. The class discusses the types of pollutants that can build up, and how air pollution can affect their health. Students try breathing through a straw to understand what asthmatics experience during a poor air quality day.

There’s also a spirited mystery quiz where teams of kids work together to find non air polluting alternatives to common activities. Examples include putting on an extra sweater or using a blanket instead of adding another log to the fire, or riding their bike rather than being driven in a car.

But the undisputed highlight for the kids is building the toy electric car. “The kids love building the car,” said Fiona. “We use this opportunity to explain why electric cars make sense in our region. A 100% electric vehicle has no tailpipe emissions, and is powered through electricity that in BC is generated from clean, renewable resources,” she added.

The lesson doesn’t end after the bell has rung. There’s also a fun online air quality quiz the kids can do at home. The quiz helps reinforce the lessons taught and encourages discussion between kids and parents about what they can do as a family to improve air quality. It doesn’t hurt that a pizza party prize is up for grabs for the class that has the highest quiz response rate!



*Competition to win the mystery quiz is fierce!*

*Even my most distracted learners were engaged and happy! Thank you for this varied, and memorable presentation. We had fun!!*



*Students learn how to build an electric car.*



*Interactive portions were the best part—the electric car was a hit.*

# LITTLE HUEY MAKES THE NEWS AT 89.5 THE DRIVE

*At just twelve weeks old, little Huey makes his media debut on 89.5 The Drive's regularly scheduled For Pet's Sake segment. What a great CARE Centre Ambassador!*

**W**hen Glen and Sadie from the Breakfast Club on 89.5 The Drive walked through the doors of the FVRD's CARE Centre, they instantly knew they had made a great connection for their weekday morning show. As hosts on the Chilliwack-based radio station 89.5 The Drive, the affable duo is well-known for supporting community programs and were looking for a way to help animals needing new "forever" homes.

"Generally I prefer cats," said Glen with a laugh. "But when Sadie and I met the staff at the CARE Centre and saw the work that they were doing, we just knew we needed to help connect people looking to adopt these terrific dogs."

Every other week, CARE Centre manager Trina Douglas brings a different adoptable dog into the studio and chats with Glen and Sadie about responsible dog ownership and ways to keep your dog healthy. For the featured dog on air, it's an opportunity to shine.

"It has been a lot of fun for us in the studio," said Sadie. "Sometimes the dogs are very energetic and outgoing, while other times the dogs are just very sweet and quiet. It's sometimes hard not to want to take them home with us."

In 2018, the CARE Centre rehomed 83 dogs. "The Centre had 681 dogs in our care last year," said Trina. "Most of them are reunited with their owners, which is very easy if they're wearing their dog licence tag."

The FVRD provides animal control services to Abbotsford, Chilliwack, Harrison Hot Springs, Kent, and Mission. It also responds to complaints of aggressive and dangerous dogs in Electoral Areas D, E, G, and H.

As for Glen and Sadie, they have become so smitten with the CARE Centre, each has taken a turn at fostering dogs.

"Fostering a dog is really rewarding," said Glen. "Even though the staff is working really hard to provide a caring, loving environment for the dogs, being in a shelter isn't ideal. Giving a dog the opportunity to be in a home for a weekend is more comfortable. And for people considering adoption, it gives everyone a chance to see if it's a good fit."

Dogs at the CARE Centre are also walked daily by a number of committed volunteers. Like foster families, volunteer dog walkers perform an invaluable role in keeping CARE Centre dogs occupied, teaching them basic dog manners, and making them more adoptable.

The *For Pets' Sake* radio feature on 89.5 The Drive is an example of how community partnerships are helping to safeguard dogs at the CARE Centre. In 2018, SnapFitness hosted a donation drive for our CARE Centre. We also receive tremendous support from Bosley's by Pet Valu, Petsmart and AVP. Their donations provided our dogs with Kongs, play yard toys and other special treats.





*Huey and Glen at 89.5 The Drive*

# BUILD IT AND THEY WILL COME

*31 weeks, 7 people and 2,800 hours later our parks have 200 m of post and rail fencing, 3/4 acre of new turf, 400 m of new trail, a new viewing platform, and a brand new 1,200 sq. ft. workshop!*

**A**t first you might think a partnership between the FVRD and Ecoworks Landscape Services Inc., a subsidiary MCC BC, is a little unusual.

“I was really intrigued when the FVRD first approached me about the Job Creation Partnership (JCP) program,” said James Siebert.

Created and funded by the Province of BC, the JCP program funds community projects that will provide EI eligible clients with on-the-job training and skills to help them return to the job market.

As Director of Social Enterprises for MCC Community Enterprises, James’ focus is giving back to the community. James oversees Ecoworks, a for-profit social enterprise organization that has trained over 2,000 youth, new immigrants and other unemployed individuals in the landscaping industry. Participating in the JCP program with the FVRD is a natural fit for Ecoworks’ mandate to help others while adhering to their commitment to take care of the environment.

“Each partner brings a different purpose and strength to the table,” said James. “Funding is provided by the Province, Ecoworks provides job training and mentoring, while the FVRD plans and organizes projects that will give the participants a comprehensive experience.”

“My goal is to have several projects that can be started and completed within the program timeframe so participants get a sense of satisfaction from seeing a job through to completion. They also end up with tangible skills and real-world examples

they can reference when job hunting,” said David Urban, FVRD’s Manager of Outdoor Recreation Planning.

During the 28-week program, JCP participants constructed a 1,200 square foot workshop; built several kilometres of Experience the Fraser Canyon to Coast trail; built a wooden viewing platform with stairs, post and rail fencing, and a bridge; rebuilt horse paddocks; and laid turf in several FVRD regional parks. They gained skills in carpentry, working with concrete, trail construction, turf management, pruning and brush clearing – all skills that are easily transferable to the landscaping and construction industries.

As well as the opportunity to learn specific skills, participants also had the opportunity to learn from and make connections with skilled contractors in the construction and landscaping industries. Indeed for one of the participants, working with an FVRD contractor was the highlight of the program.

“There are so many great outcomes from this program,” said James. “Not only do the participants gain a wealth of experience and knowledge, but the community gains too. This new park infrastructure will be around for decades for the public to enjoy.”

When asked what he enjoys most about the program, James responded “I love seeing the participants gain confidence in themselves and in what they can do. “I like helping people get back on their feet, and knowing that I’m helping them support, not just themselves, but their families too. For me, this isn’t just a job, it’s a lifestyle.”



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*Clockwise from top: installing new post and rail fencing; lessons from the expert; team meeting; lifting the workshop wall into place; finishing the dog park shelter; and laying turf at Island 22 Regional Park.*

# WASTE NOT, WANT NOT

*1.5 million tonnes of food waste is generated each year in BC while 100,000 people go hungry. Programs like FoodMesh are helping us address two of the most serious sustainability issues simultaneously.*



*Fresh food donated by Save-on-Foods waiting to be assessed and sorted.*

The yard outside the Salvation Army Food Bank was quiet at 8:30 am when the FVRD’s Environmental Services team pulled in for their tour, eager to get a firsthand look at the FoodMesh Pilot Project in action.

Within minutes trucks packed high with plastic totes full of fresh, perishable food rolled in. Volunteers set to work unloading and sorting through the dozens of boxes picked up from Chilliwack’s three Save-On-Foods stores.

“This program is fantastic” said Chris Kizmann, Volunteer Coordinator at The Salvation Army. “It’s made such a difference to our clients’ lives and we feel good that we are providing them with a wide range of healthy food.”

FoodMesh is a tech solution that connects producers and retailers with end markets for their surplus food. It addresses two problems: food waste and food insecurity.

“Instead of grocery stores throwing away food they can’t sell, we pick it up and distribute it through our food bank and use it in our soup kitchen. Anything that we can’t use is picked up by farmers who feed it to their livestock. What the animals can’t eat, we compost. Nothing is wasted,” Chris added.

In fact, almost 58% of food is never eaten! This startling statistic poses a serious problem to the FVRD’s plans to achieve 90% waste diversion from landfills by 2025.

For FVRD Chair Jason Lum, eliminating food waste is a huge priority. “We know that hundreds of thousands of kilograms of food is thrown away across the province,” he said.

Partnering with FoodMesh, the FVRD funded a pilot project that saw food suppliers connect with charities via the FoodMesh app, which also tracks data such as type, quantity and distribution of food.

“The app is really simple to use,” said Chris. “At any time I can see which stores have food available, and can make arrangements to pick it up. The app tracks who donates what and also who we distribute the food to.”

Before the pilot even ended, FoodMesh had achieved its goals. Approximately 100,000 kg of food was diverted from the waste stream and redirected providing 165,288 meals. FoodMesh also saved suppliers tipping fees and transportation costs, making the program the epitome of a win-win situation.

FoodMesh is only one example of how the FVRD is working towards reducing landfill waste. In 2018, the Waste Wise campaign targeted the industrial, commercial and institutional sectors that will now be implementing recycling and composting programs similar to those that all households participate in.



*Kitchen scraps ready for composting.*

The Salvation Army is willing to share information about setting up and running a FoodMesh program. For information, please contact Don Armstrong, Food Bank Manager at The Salvation Army at 604-792-0001, or 604-316-0528.

# WHEELS IN MOTION TOWARD A BETTER FUTURE

*With three transit systems covering hundreds of kilometres, it is now possible to travel by bus from Langley to Hope and through communities in between.*

**W**hen Route 22, a new transit service between Agassiz and Hope, was launched in September 2017, the first person to ride the new bus route was a member of Chawathil First Nation, even though the bus did not stop close to their community.

“It was shortly after we launched the new bus route to Hope that we received a call from Chief Ruth Peters of Chawathil First Nation,” said Alison Stewart, FVRD Manager of Strategic Planning. “They wanted to know what it would take to get a bus stop in their community. We already had partnerships in place with Seabird Island and Cheam First Nation, so working with Chawathil First Nation was a continuation of our commitment to collaborate with First Nations,” she added.

Alison is responsible for working with BC Transit and our community partners to provide regional transit connections including the Hope-Agassiz Connector, the Agassiz-Harrison service and the Fraser Valley Express which connects Chilliwack and Abbotsford to Metro Vancouver. She’s also responsible for managing the FVRD’s Regional Growth Strategy – a long range vision for the region that guides planning for such regional issues as transit, housing, parks, economic development, and environmental issues.

“Our Regional Growth Strategy identifies goals for reducing greenhouse gas emissions, creating community to community connections, and fostering relationships with First Nations in our region. Transit offers us a perfect opportunity to address all these priorities,” said Alison.

She added, “Our transit goals are to develop

a safe and efficient transportation system that supports compact urban development; promotes transit, walking and cycling; and minimizes the transportation system’s impact on air quality.”

“The FVRD asked us to initiate discussions with the Ministry of Transportation and Infrastructure and the transit operating company about the safest location for a bus stop close to the Chawathil community,” said Lisa Trotter, Senior Government Relations Manager at BC Transit. “We worked closely with all parties and identified a location beside the community church where buses could safely enter and exit the highway and allow for safe loading.”

This location was already used by the school bus, but transit buses have different requirements. As part of the transit service agreement with the FVRD, Chawathil First Nation arranged to have the turnaround area paved to accommodate the transit bus requirements.

“We also worked with our contractor, First Canada, to ensure they were happy with the setup from an operational safety perspective,” said Lisa. “This all took place in a relatively short time and the new stop was operational by September 4, 2018.”

The route has been well received by residents in Hope, Chawathil and Seabird Island. Today, about a dozen people from Chawathil First Nation regularly ride the bus to and from Hope, mostly for work, but also for appointments and shopping.

Future plans could include a route on the north side of the Fraser River from Agassiz to Mission, with the possibility of connecting to the Westcoast Express.



*A passenger travelling to Hope loads up his bicycle.*

# ELECTORAL AREA SERVICES

*Electoral Areas are all areas that fall outside municipal boundaries. The FVRD takes on a role similar to municipalities for these areas, offering a wide range of community services on a user-pay basis.*

## **BUILDING**

The Building Department is responsible for ensuring that all buildings comply with the safety, health, building and zoning requirements of the FVRD's Building Bylaw and the Province's Building Code.

## **BYLAW ENFORCEMENT**

Responsible for processing, investigating and resolving contraventions of the FVRD's Bylaws, the FVRD encourages residents to resolve issues amicably through discussion before resorting to a formal complaint process.

## **PLANNING & DEVELOPMENT**

Planners guide decisions about where development will occur in towns, cities, and rural areas. They balance development and growth with preserving land for the enjoyment of current and future generations. Balance is achieved through the use of permits, zoning regulations and Official Community Plan guidelines.

## **FIRE PROTECTION**

Fire protection service is provided to eight electoral areas through seven volunteer fire departments. We also have an Emergency Management program, which is supported by Emergency Social Service volunteers and activated in times of emergency.

## **ENGINEERING & COMMUNITY SERVICES**

The Engineering & Community Services division provides electoral areas with utilities such as water, sewer, septic and street lighting.

They manage 14 water systems making weekly visits to ensure all systems are safe and secure. Sewer and septic services are provided to 3 electoral area communities.

The department is also responsible for providing electoral area garbage and recycling programs and facilities.

In addition, flood protection services are provided to Electoral Areas C, E, F and H.





# PLANNING & BUILDING

**89** Planning applications received

**24** Development Permits issued

**\$52,215** fee revenue

**228** Building Permits issued

**51%** single family homes

**\$58+** million value of development

# BYLAW ENFORCEMENT

**62** new files



# COMMUNITY SERVICES

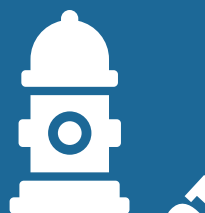
**1,200** water samples taken for analysis

**14** water systems managed

**443** metric tons of waste processed by FVRD transfer stations

**6** sewer systems managed

**93.5** tons of recycling diverted from landfills by FVRD transfer stations



# FIRE PROTECTION

**160+** Volunteer Firefighters

**30,000** hours of training logged

**831** callouts

**35** days Emergency Operations Centre active

**398** homes on Evacuation Alert

**23** homes evacuated

# EMERGENCY SERVICES

# THE CHANGING FACE OF FIREFIGHTING



*Dian Sutton and her certified therapy dog, Red.*

*Our 160+ volunteer firefighters from seven fire halls responded to 831 calls in 2018.  
Read on to see how these committed volunteers keep their communities safe.*

It's not about being a man or a woman," said Dian when asked about her role as a female firefighter. "It's about your knowledge, training and skills, and about how well you work with your teammates that makes you a successful firefighter."

Twelve years ago, when Dian Sutton first started, female firefighters were still relatively rare. Now there are 25 women in FVRD's volunteer firefighting ranks; one of whom is Boston Bar's Crystal Prium, the FVRD's first female Fire Chief. Dian and Crystal

represent one of several changes that have taken place over the years in the firefighting profession.

"So much more is expected of us now," said Dian. "Our call volumes have gone up, our equipment is more complex to use and our training requirements have increased."

Nowadays, a typical volunteer firefighter trains for several hours each week, is certified as a First Responder, has vehicle extrication training, and

structural fire training. And, for the first time ever, several FVRD volunteer members, including Dian, have advanced Wildfire Training.

In 2018 when devastating wildfires swept through British Columbia stretching professional wildfire teams thin, BC Wildfire called for assistance. Two strike teams were formed from the FVRD's volunteer base and deployed strategically by BC Wildfire in Boston Bar and Chilliwack River Valley.

"Wildfire training is very specific," said Dian. "The protective clothing is different, the firefighting techniques are different, and so is the equipment."

Agreeing to become a strike team member is a serious commitment. Many hours of specialized training is required, and the firefighter must be available for 14 hour shifts, during which they must be onsite at their firehall between 8:30 am to 6 pm.

"Serving on the strike team was a really rewarding experience," Dian noted. "Our regular training sessions are so busy that we don't really get to know each other well. By spending so much time together in the firehall we really got a chance to bond."

The Chilliwack River Valley strike team also got a chance to direct the BC Wildfire funding towards the purchase of a new rescue truck and improvements for the firehall, rather than using all

the funds for remuneration. They also have plans for turning the old truck into a dedicated bush truck for future wildfires, further enhancing the firehall resources.

Giving back is a hallmark of the volunteer firefighting community. Dian is one of several FVRD firefighters who participate in the Upper Fraser Valley Critical Incident Stress Management (UFVCISM) program; a peer-to-peer support group to help firefighters deal with the trauma and stress of their jobs.

The life of a volunteer firefighter is both challenging and rewarding. Nowadays, volunteer firefighters receive much more support. In addition to the UFVCISM program, the training programs are now more robust. The introduction of the Structure Firefighters Competency and Training Playbook requires each firehall to meet minimum standards for training. Equipment is better, as is the protective clothing and safety protocols. The line between a volunteer firefighter and a career firefighter is becoming thinner. Indeed, several of the FVRD's volunteers have used their experience and training to become career firefighters.

If you've ever thought of becoming a volunteer firefighter, there has never been a better time. Check with your local hall for recruitment information.



*Gear ready to go for the next callout.*

# UP TO CODE

*Find out how different government agencies and industry partners work together behind the scenes to ensure homebuyers have access to safe, well-constructed homes.*

If you want to gauge the success of the FVRD's efforts to put customer experience at the centre of the building permit process, talk to the Fraser Valley chapter of the Canadian Homebuilders Association (CHBA – Fraser Valley). Their members build homes in every jurisdiction across the valley, which really gives them good insight into what works and what doesn't.

"I think we operate under the same principle," said CHBA – Fraser Valley member Lesa Lacey. "We both want what's best for the customer. CHBA-Fraser Valley's mandate is to ensure homeowners have access to quality-built housing, which means following the building code, using industry best practices, and building with quality materials. The FVRD planners and building staff also want to make sure that the public has access to housing that meets all building and site safety standards. That means abiding by floodplain requirements, checking for site hazards, and ensuring buildings are built to code," she added.

"What we achieve through the building inspection service – safe, consistent, and high-quality buildings – is critical, but how we do it is important too," said FVRD Director of Planning and Development, Margaret Thornton.

"We re-tooled our processes to make them more user-friendly for our customers. Things like improved applications forms, providing information quickly by phone or email (rather than only in person), and supplying complete checklists make getting a building permit easier and quicker. Acting on issues as they arise and sharing solutions has also really helped," said Margaret.

"We've always appreciated the FVRD's willingness to reach out and share information with us," said Lesa. "They are very proactive and often approach us with offers to make presentations or conduct workshops on emerging issues and regulations. They are interested in hearing about how government regulations affect our industry and are always willing to take the time and work with us on out-of-the-box solutions. It's an approach that I highly recommend other local governments consider."

"As a home builder, working with different municipalities has sometimes been frustrating because they can all have different interpretations for the same code," she added. To encourage a more consistent approach across the region, the FVRD formed the Fraser Valley Technical Committee of Building Officials with the express purpose of developing a common interpretation of the Building Code among its member municipalities. Representatives from CHBA – Fraser Valley have also attended and had an opportunity to advocate for the residential building industry with regard to policies and regulations that affect it.

Summing up her experience as a representative of CHBA – Fraser Valley and as a developer, Lesa said "I really like the educational and collaborative approach the FVRD has adopted. On a personal level I have learned so much from their staff, and it's made me a better home builder. But at the end of the day it's really the public who benefit from our collaborative approach because they can be assured that both CHBA – Fraser Valley and the FVRD are working together to ensure people have access to safe, quality-built housing."



*FVRD Building Inspector, Greg Price, reviewing his inspection report with Lacey Developments Construction Manager, Claire Seymour and Project Manager, Landon Hood.*



*Safety first!*



*Completing the to-do list.*

# CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDING DECEMBER 31, 2018

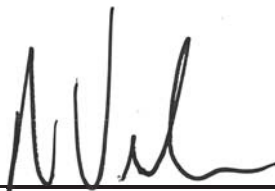
## MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The accompanying consolidated financial statements of the Fraser Valley Regional District (the "Regional District") are the responsibility of the Regional District's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles established by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants. A summary of the significant accounting policies are described in the notes to the consolidated financial statements. The preparation of 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 Regional District's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

The Board of Directors meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters.

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



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Mike Veenbaas, CPA, CMA  
Director of Financial Services/Chief Financial Officer



KPMG LLP  
Suite 200 - 9123 Mary Street  
Chilliwack BC V2P 4H7  
Canada  
Telephone (604) 793-4700  
Fax (604) 793-4747

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Fraser Valley Regional District

### *Opinion*

We have audited the accompanying consolidated financial statements of Fraser Valley Regional District (the "District") which comprise:

- the consolidated statement of financial position as at December 31, 2018
- the consolidated statement of financial activities for the year then ended
- the consolidated statement of changes 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 District as at December 31, 2018, and its consolidated results of financial activities, 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 District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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



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

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

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

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

### ***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 Entity's internal control.





- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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 District 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

Chilliwack, Canada

April 25, 2019

**Fraser Valley Regional District**  
**Consolidated Statement of Financial Position**

**December 31, 2018**

|  | 2018          | 2017          |
|--|---------------|---------------|
| <b>Financial Assets</b>                                |               |               |
| Cash and cash equivalents (Note 1)                     | \$ 6,444,422  | \$ 5,019,060  |
| Accounts receivable (Note 2)                           | 4,740,452     | 4,765,574     |
| Inventories  | 26,574        | 26,007        |
| Investments (Note 3)                                   | 35,205,598    | 31,481,601    |
| Investment in government business partnership (Note 4) | 530,124       | 284,343       |
|  | 46,947,170    | 41,576,585    |
| <b>Financial Liabilities</b>                           |               |               |
| Trade payables and accrued liabilities                 | 4,832,512     | 4,642,483     |
| Accrued interest                                       | 85,193        | 51,566        |
| Due to Local governments                               | 2,118,380     | 2,156,741     |
| Landfill retirement costs (Note 5)                     | 490,102       | 266,793       |
| Municipal Finance Authority equipment financing        | 24,092        | 36,826        |
| Municipal Finance Authority debentures (Note 7)        | 9,691,641     | 5,900,542     |
| Development levies and deferred revenue (Note 8)       | 12,350,470    | 12,134,456    |
| Community Works funds (Note 9)                         | 3,243,102     | 3,374,481     |
|  | 32,835,492    | 28,563,888    |
| <b>Net Financial Assets</b>                            | 14,111,677    | 13,012,697    |
| <b>Non-Financial Assets</b>                            |               |               |
| Prepaid expenses                                       | 684,241       | 295,940       |
| Tangible Capital Assets (Note 10)                      | 43,206,268    | 40,213,328    |
| Intangible Capital Assets (Note 11)                    | 547,650       | 578,075       |
|  | 44,438,160    | 41,087,343    |
| <b>Accumulated Surplus</b>                             | \$ 58,549,837 | \$ 54,100,040 |
| Commitments (Note 12)                                  |               |               |
| Contingent Liabilities (Note 13)                       |               |               |

Approved on behalf of the Board:



Chief Financial Officer

**Fraser Valley Regional District**  
**Consolidated Statement of Financial Activities**

**Year Ended December 31, 2018**

|   | Budget<br>2018<br><i>(Note 15)</i> | Actual<br>2018       | Actual<br>2017       |
|---|------------------------------------|----------------------|----------------------|
| <b>Revenues</b>                                     |                                    |                      |                      |
| Member requisitions                                 | \$ 15,298,035                      | \$ 15,274,306        | \$ 13,452,754        |
| Government grants                                   | 4,565,960                          | 3,746,047            | 2,970,271            |
| Utility user fees                                   | 925,646                            | 831,246              | 603,832              |
| Sale of services                                    | 3,503,908                          | 5,416,680            | 4,462,651            |
| Other   | 1,794,660                          | 3,433,909            | 3,114,511            |
| Interest  | 66,900                             | 642,226              | 392,103              |
| Income (loss) from government business partnerships | -                                  | 245,781              | (78,207)             |
|   | <u>26,155,109</u>                  | <u>29,590,195</u>    | <u>24,917,915</u>    |
| <b>Expenses</b>                                     |                                    |                      |                      |
| General government services                         | 3,864,040                          | 4,342,288            | 3,414,274            |
| Protective services                                 | 6,044,005                          | 5,469,133            | 5,570,134            |
| Transportation services                             | 3,074,600                          | 3,158,304            | 2,807,252            |
| Environmental health services                       | 2,011,810                          | 2,723,566            | 2,170,990            |
| Environmental development services                  | 2,023,340                          | 1,557,598            | 1,579,899            |
| Recreation and cultural services                    | 5,242,030                          | 5,880,152            | 4,439,767            |
| Utilities services                                  | 1,293,280                          | 2,009,356            | 2,078,902            |
|   | <u>23,553,105</u>                  | <u>25,140,397</u>    | <u>22,061,218</u>    |
| <b>Annual Surplus</b>                               | 2,602,004                          | 4,449,798            | 2,856,697            |
| <b>Accumulated Surplus, Beginning of Year</b>       | <u>54,100,039</u>                  | <u>54,100,039</u>    | <u>51,243,342</u>    |
| <b>Accumulated Surplus , End of Year</b>            | <u>\$ 56,702,043</u>               | <u>\$ 58,549,837</u> | <u>\$ 54,100,039</u> |

**Fraser Valley Regional District**  
**Consolidated Statement of Changes in Net Financial Assets**

**Year Ended December 31, 2018**

|  | 2018                 | 2017                 |
|--|----------------------|----------------------|
| <b>Annual surplus</b>                          | \$ 4,449,798         | \$ 2,856,697         |
| Acquisition of tangible capital assets         | (4,835,288)          | (6,207,223)          |
| Amortization of tangible capital assets        | 1,828,866            | 1,613,503            |
| (Gain)/Loss on sale of tangible capital assets | (4,157)              | 1,629                |
| Proceeds on sale of tangible capital assets    | 17,639               | 47,000               |
| Acquisition of intangible capital assets       | -                    | (608,500)            |
| Amortization of intangible capital assets      | 30,425               | 30,425               |
| Change in prepaid expenses                     | (388,303)            | (88,179)             |
| <b>Change in Net Financial Assets</b>          | <b>1,098,980</b>     | <b>(2,354,648)</b>   |
| <b>Net Financial Assets, Beginning of Year</b> | <b>13,012,697</b>    | <b>15,367,345</b>    |
| <b>Net Financial Assets, End of Year</b>       | <b>\$ 14,111,677</b> | <b>\$ 13,012,697</b> |

## Fraser Valley Regional District Consolidated Statement of Cash Flows

Year Ended December 31, 2018

|   | 2018         | 2017         |
|---|--------------|--------------|
| <b>Operating Activities</b>                         |              |              |
| Annual surplus                                      | \$ 4,449,798 | \$ 2,856,697 |
| Items not involving cash                            |              |              |
| Amortization of tangible capital assets             | 1,828,866    | 1,613,503    |
| Gain/(Loss) on sale of tangible capital assets      | (4,157)      | 1,629        |
| Amortization of intangible capital assets           | 30,425       | 30,425       |
| Partnership (income) loss                           | (245,781)    | 78,207       |
|   | 6,059,151    | 4,580,461    |
| Change in non-cash operating items                  |              |              |
| Accounts receivable                                 | 25,122       | (926,422)    |
| Inventories   | (567)        | (6,049)      |
| Prepaid expenses                                    | (388,301)    | (88,179)     |
| Trade payables and accrued liabilities              | 190,028      | 2,514,327    |
| Local governments                                   | (38,361)     | (109,072)    |
| Accrued interest                                    | 33,627       | 14,718       |
| Landfill retirement costs                           | 223,309      | 4,980        |
| Development levies and deferred revenue             | 216,013      | 11,260,334   |
| Community works fund                                | (131,378)    | (224,506)    |
|   | 6,188,643    | 17,020,592   |
| <b>Investing Activities</b>                         |              |              |
| Acquisition of tangible capital assets              | (4,835,288)  | (6,207,223)  |
| Proceeds on sale of tangible capital assets         | 17,639       | 47,000       |
| Acquisition of intangible capital assets            | -            | (608,500)    |
| Increase in portfolio investments                   | (3,723,997)  | (7,856,553)  |
|   | (8,541,646)  | (14,625,276) |
| <b>Financing Activities</b>                         |              |              |
| Proceeds from debenture debt                        | 4,140,000    | 2,900,000    |
| Repayment of debenture debt                         | (361,635)    | (463,651)    |
| Repayment of capital leases                         | -            | (20,544)     |
|   | 3,778,365    | 2,415,805    |
| <b>Change in Cash</b>                               | 1,425,362    | 4,811,121    |
| <b>Cash and cash equivalents, Beginning of Year</b> | 5,019,060    | 207,939      |
| <b>Cash and cash equivalents, End of Year</b>       | \$ 6,444,422 | \$ 5,019,060 |
| <b>Supplementary cash flow information:</b>         |              |              |
| Interest paid                                       | \$ 274,807   | \$ 277,539   |

**Fraser Valley Regional District  
Notes to the Consolidated Financial Statements****Year ended December 31, 2018**

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|                                  |  |
|----------------------------------|--|
| <b>Basis of Presentation</b>     | The Fraser Valley Regional District financial statements have been prepared in accordance with the accounting standards of the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Professional Accountants. All material inter-fund transactions have been eliminated.   |
| <b>Basis of Consolidation</b>    | <p>The financial statements are presented on a consolidated basis and include the following funds:</p> <p>(a) Operating Fund</p> <p>The operating fund reflects the financial activities associated with the provision of general municipal and utility services during the year.</p> <p>(b) Capital Fund</p> <p>The capital fund reflects the financial activities associated with the acquisition, construction and funding of capital assets.</p> <p>(c) Reserve Fund</p> <p>The reserve fund reflects appropriations of surplus authorized by the Board to be set aside for the funding of future operating or capital expenditures.</p> |
| <b>Budget Amounts</b>            | Budget amounts reflect the statutory annual budget as adopted by the board on February 27, 2018.   |
| <b>Comparative Figures</b>       | Certain comparative figures have been reclassified to conform with the financial statement presentation adopted in the current year.   |
| <b>Revenue Recognition</b>       | Revenues from member requisitions and grants in lieu of taxes are recognized in the year that they apply. Revenue from sales of services are recognized when the services are provided. Government grants are recognized when they are approved by senior governments and the conditions required to earn the grants have been completed. Development levies are recognized as revenue in the period the funds are expended on a development project. Development levies not expended are recorded as unearned revenue.  |
| <b>Cash and Cash Equivalents</b> | Cash and cash equivalents include cash as well as deposits in term deposits. These investments are highly liquid and are readily convertible to known amounts of cash.   |
| <b>Portfolio Investments</b>     | Portfolio investments are recorded at amortized cost plus accrued interest. Discounts or premiums arising on the purchase of portfolio investments are amortized on a straight-line basis over the term of maturity. If it is determined that there is a permanent impairment in the value of the investment, it is written down to net realizable value.  |

## Fraser Valley Regional District Notes to the Consolidated Financial Statements

Year ended December 31, 2018

### 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 and landfill sites, are amortized on a straight-line basis over their estimated useful lives as follows:

| Asset                               | Useful Life - Years |
|-------------------------------------|---------------------|
| Land improvements                   | 3 - 50              |
| Buildings and building improvements | 10 - 100            |
| Vehicles                            | 5 - 20              |
| Machinery and equipment             | 3 - 15              |
| Water and wastewater infrastructure | 10 - 100            |

Landfill sites are amortized using the units of production method based upon capacity used during the year.

Annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the assets is available for productive use.

#### (ii) Intangible Capital Assets

Intangible capital assets are recorded at cost, which includes amounts for the campground license related to the purchase of the Vedder River Campground occupation license. The costs are amortized on a straight-line basis over their estimated useful life as follows:

| Asset              | Useful Life - Years |
|--------------------|---------------------|
| Campground license | 20                  |

**Fraser Valley Regional District  
Notes to the Consolidated Financial Statements****Year ended December 31, 2018**

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**Non-Financial Assets (con't)**

## (iii) 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.

## (iv) Natural Resources

Natural resources that have not been purchased are not recognized as assets in the financial statements.

## (v) Works of Art and Cultural Historic Assets

Works of art and cultural historic assets are not recorded as assets in these financial statements.

**Use of Estimates**

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities and at the date of the financial statements, and reported amounts of revenue and expenditures during the reported period. Actual results could differ from those estimates.

**Financial Instruments**

Financial instruments consist of cash, cash equivalents, accounts receivable, accounts payable, accrued liabilities and other current liabilities. The Regional District classifies its cash and cash equivalents as held-for-trading, accounts receivable as held to maturity and its accounts payable and other current liabilities as other financial liabilities. The Regional District does not currently have any derivative instruments requiring recording on the statement of financial position. The fair values of the Regional District's financial instruments approximate their carrying value unless otherwise noted. It is management's opinion that the Regional District is not exposed to significant interest, currency or credit risk relating to its financial instruments.



**Fraser Valley Regional District  
Notes to the Consolidated Financial Statements**

**Year ended December 31, 2018**

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**Liability for Contaminated Sites** Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

- (a) an environmental standard exists;
- (b) contamination exceeds the environmental standard;
- (c) the Regional District:
  - (i) is directly responsible; or
  - (ii) accepts responsibility
- (d) it is expected that future economic benefits will be given up; and
- (e) a reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

The Regional District has determined that as of December 31, 2018, no contamination in excess of an environmental standard exists related to land not in productive use for which the Regional District is responsible.

**Fraser Valley Regional District**  
**Notes to the Consolidated Financial Statements**

**Year ended December 31, 2018**

---

**1. Cash and cash equivalents**

|                  | 2018         | 2017         |
|------------------|--------------|--------------|
| Cash             | \$ 6,444,422 | \$ 19,060    |
| Cash Equivalents | -            | 5,000,000    |
|                  | \$ 6,444,422 | \$ 5,019,060 |

**2. Accounts Receivable**

|                                | 2018         | 2017         |
|--------------------------------|--------------|--------------|
| Accrued interest - investments | \$ 235,567   | \$ 254,536   |
| Local government               | 730,266      | 768,677      |
| Provincial Government          | 112,871      | 1,121,116    |
| MFA Debt Reserve - Cash        | 1,585,843    | 1,557,703    |
| Regional Hospital District     | 102,629      | 592          |
| Trade Accounts and User Fees   | 1,973,276    | 1,062,950    |
|                                | \$ 4,740,452 | \$ 4,765,574 |

## Fraser Valley Regional District Notes to the Consolidated Financial Statements

Year ended December 31, 2018

### 3. Investments

The District holds investments in bonds, GICs

Bonds and GICs held at December 31, 2018 are as follows:

|        |                              | Amount               | Effective<br>Interest Rate | Maturity Date      |
|--------|------------------------------|----------------------|----------------------------|--------------------|
| Bonds: | BMO FXD/ FLT                 | \$ 3,793,000         | 3.12%                      | September 19, 2024 |
|        | BNS DEP NOTE                 | 1,509,000            | 1.90%                      | December 2, 2021   |
|        | NTL BK CDA                   | 530,000              | 2.06%                      | November 24, 2022  |
|        | Premium on purchase of bonds | 88,350               |                            |                    |
| GICs:  | CCS GIC                      | 1,000,000            | 2.75%                      | August 28, 2019    |
|        | LAURENTIAN GIC               | 996,000              | 1.44%                      | April 29, 2019     |
|        | CDN WEST BANK GIC            | 2,000,000            | 1.61%                      | April 29, 2019     |
|        | CDN IMPERIAL GIC             | 3,000,000            | 1.46%                      | April 29, 2019     |
|        | NTL BK                       | 531,240              | 3.05%                      | November 16, 2020  |
|        | NTL BK                       | 1,300,000            | 2.23%                      | March 28, 2019     |
|        | SCOTIA BK GIC                | 4,091,341            | 2.30%                      | February 6, 2019   |
|        | SCOTIA BK GIC                | 3,700,000            | 2.07%                      | March 28, 2019     |
|        | NATL BK GIC                  | 1,333,333            | 2.06%                      | May 27, 2019       |
|        | CCS GIC                      | 1,000,000            | 2.80%                      | February 27, 2020  |
|        | NATL BK GIC                  | 1,333,334            | 2.31%                      | May 26, 2020       |
|        | BMO GIC                      | 4,000,000            | 1.45%                      | April 29, 2019     |
|        | Envision                     | <u>5,000,000</u>     | 2.85%                      | December 21, 2019  |
|        |                              | <u>\$ 35,205,598</u> |                            |                    |

Investments held by the Regional District include securities guaranteed for principal and interest by Canada or by a province, and deposits of chartered banks and credit unions.

Investments at December 31, 2018 have a total carrying value of \$35,441,166 (2017 - \$31,736,137), consisting of amortized cost of \$35,205,598 (2017 - \$31,481,601) and related accrued interest of \$235,567 (2017 - \$254,536). The market value of these investments at December 31, 2018 is approximately \$35,309,800 (2017 - \$31,632,035).

**Fraser Valley Regional District**  
**Notes to the Consolidated Financial Statements**

**Year ended December 31, 2018**

**4. Investment in Government Business Partnership**

(a) The District owns a 1/3 partnership share in the Cascade Lower Canyon Community Forest LP "CLCCF" or the "Partnership".

(b) In 2006, the District along with the Yale First Nation and the District of Hope established the CLCCF for the purpose of operating a community forest. The District initially invested \$10,000 for 10,000 units in the Partnership. In 2013, the Partnership acquired a license to forest up to 34,300 cubic meters of timber annually. At this time net revenues are anticipated to remain within the Partnership until such time that the CLCCF Board determines that sufficient reserves exist to fund capital needs related to forestry operations. Should the Partnership cease to exist, the District would be entitled to 1/3 of the accumulated equity.

The Partnership has a March 31 year-end. The condensed results for its year end March 31, 2018 are summarized below.

CLCCF Condensed Financial Statements:

|                      |                     |                     |
|----------------------|---------------------|---------------------|
| Assets               | <u>2018</u>         | <u>2017</u>         |
| Cash                 | \$ 1,019,947        | \$ 825,809          |
| Other Current Assets | <u>613,644</u>      | <u>27,356</u>       |
|                      | <u>\$ 1,633,591</u> | <u>\$ 853,165</u>   |
| <br>Liabilities      |                     |                     |
| Accounts Payable     | \$ 49,525           | \$ 6,467            |
| Partnership Equity   | <u>1,584,066</u>    | <u>846,698</u>      |
|                      | <u>\$ 1,633,591</u> | <u>\$ 853,165</u>   |
|                      | <br><u>2018</u>     | <br><u>2017</u>     |
| Total Revenue        | \$ 2,557,088        | \$ 25,689           |
| Total Expenses       | <u>1,804,720</u>    | <u>266,640</u>      |
| Net Income (loss)    | <u>\$ 752,368</u>   | <u>\$ (240,951)</u> |

## Fraser Valley Regional District Notes to the Consolidated Financial Statements

Year ended December 31, 2018

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### 5. Landfill Retirement Costs

Asset retirement obligations consist of landfill closing and post closure costs. Progressive closure costs are estimated at \$1,441,062. Landfill closure costs will be met by annual appropriations and accretion expense based on a plan to fully fund the closure costs by the expected closure date. The Regional District has a statutory obligation to maintain and monitor the landfill site after it is closed. As of 2018, post closure costs were estimated at \$640,000. Post closure costs will be met by annual budget appropriation in the years in which they are incurred. As currently engineered, and based on current waste disposal patterns, the landfill has a total life expectancy of 53 years. The interest rate currently being paid by the Fraser Valley Regional District on MFA debt is 3.5%.

Each year, the Fraser Valley Regional District records an accretion amount such that at the time the retirement obligations arise, they will be offset by the total held in reserves. A liability of \$490,102 has been set aside at December 31, 2018.

### 6. Municipal Finance Authority Debt Fund

(a) All funds borrowed by the Regional District are upon its credit at large and will, in event of default, constitute an indebtedness of its member municipalities for which they are jointly and severally liable.

(b) Debenture debt payments (including interest) as at December 31, 2018 are projected for the next five years as follows:

|      | Member<br>Municipalities | Regional<br>District | Total                |
|------|--------------------------|----------------------|----------------------|
| 2019 | \$ 7,805,674             | \$ 822,545           | \$ 8,628,219         |
| 2020 | 7,608,463                | 822,545              | 8,431,008            |
| 2021 | 7,558,285                | 822,545              | 8,380,830            |
| 2022 | 7,558,285                | 822,545              | 8,380,830            |
| 2023 | 7,540,848                | 817,339              | 8,358,187            |
|      | <u>\$ 38,071,555</u>     | <u>\$ 4,107,519</u>  | <u>\$ 42,179,074</u> |

## Fraser Valley Regional District Notes to the Consolidated Financial Statements

Year ended December 31, 2018

### 7. Municipal Finance Authority Debentures

(a) The Regional District has entered into agreements with member municipalities for the purpose of financing municipal undertakings. Under the terms of these agreements, the municipalities are required to provide for and to pay to the Regional District such amounts as are required to discharge their obligations. Any deficiency that may occur shall be a liability of the municipalities.

(b) Municipal Finance Authority debentures are shown net of debt charges recoverable:

|                          | 2018          | 2017          |
|--------------------------|---------------|---------------|
| Debentures               | \$ 74,618,102 | \$ 75,426,455 |
| Debt charges recoverable | (64,926,461)  | (69,525,913)  |
|                          | \$ 9,691,641  | \$ 5,900,542  |

### 8. Development Levies and Deferred Revenue

Development levies represent amounts received from developers for capital infrastructure expenditures required as a result of their development projects. As these amounts are expended, the deferred revenue will be reduced and the amount expended will be recorded as revenue in the statement of financial activities. The following development levies are restricted for specified purposes.

|                           | 2018         | 2017       |
|---------------------------|--------------|------------|
| West Popkum Drainage      | \$ 244,245   | \$ 199,747 |
| Lakeside Trail            | 303,495      | 240,530    |
| Bell Acres Water          | 19,372       | 18,761     |
| Parkview Water            | 70,391       | 68,173     |
| Area D Water              | 76,955       | 109,067    |
| Deroche Water             | 133,181      | 58,984     |
| Area C Parks Cash in Lieu | 18,487       | 17,905     |
| Area D Parks Cash in Lieu | 100,522      | 97,354     |
| Area D Parks VCC          | 65,226       | -          |
| Area F Parks Cash in Lieu | 41,231       | 39,932     |
| Area H Parks Cash in Lieu | 26,453       | 25,619     |
|                           | \$ 1,099,558 | \$ 876,072 |

**Fraser Valley Regional District**  
**Notes to the Consolidated Financial Statements**

Year ended December 31, 2018

**8. Development Levies and Deferred Revenue (continued)**

Deferred Revenues represent amounts received in advance for services which have not yet been provided.

|   | 2018       | 2017       |
|---|------------|------------|
| Deferred Revenue - Utilities                  | 4,105      | 6,644      |
| Deferred Revenue                              | 308,158    | 428,192    |
| Deferred Grants - Capital projects            | 10,500,247 | 10,820,275 |
| Deferred Revenue - Vedder Campground          | 11,500     | -          |
| Deferred Revenue - Animal Control             | 309,653    | -          |
| Deferred Revenue - Hope Recreation            | 117,249    | 3,273      |
|   | 11,250,912 | 11,258,384 |
| Total development levies and deferred revenue | 12,350,470 | 12,134,456 |

**9. Community Works Funds**

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

Schedule of Receipts and Disbursements of Community Works Agreement Funds

|                                      | 2018         | 2017         |
|--------------------------------------|--------------|--------------|
| Opening balance of unspent funds     | \$ 3,374,481 | \$ 3,598,987 |
| Add: Amount received during the year | 790,069      | 763,909      |
| Interest earned                      | 109,521      | 75,176       |
| Less: Amount spent on projects       | (1,030,969)  | (1,063,591)  |
|                                      | \$ 3,243,102 | \$ 3,374,481 |

**Fraser Valley Regional District**  
**Notes to the Consolidated Financial Statements**

Year ended December 31, 2018

**10. Tangible Capital Assets**

| <b>Cost</b>                         | Balance at<br>December 31,<br>2017 | Additions            | Transfers<br>and<br>Disposals | Balance at<br>December 31,<br>2018 |
|-------------------------------------|------------------------------------|----------------------|-------------------------------|------------------------------------|
| Land                                | \$ 3,651,553                       | \$ -                 | \$ -                          | \$ 3,651,553                       |
| Engineering structures              | 26,731,277                         | 8,066,458            | -                             | 34,797,735                         |
| Buildings and building improvements | 14,516,190                         | 345,295              | -                             | 14,861,485                         |
| Vehicles, machinery and equipment   | 10,916,464                         | 782,461              | (57,483)                      | 11,641,442                         |
| Assets under construction           | 6,843,849                          | 1,531,077            | (5,890,004)                   | 2,484,922                          |
| <b>Total</b>                        | <b>\$ 62,659,333</b>               | <b>\$ 10,725,291</b> | <b>\$ (5,947,487)</b>         | <b>\$ 67,437,137</b>               |

| <b>Accumulated amortization</b>     | Balance at<br>December 31,<br>2017 | Disposals          | Amortization<br>expense | Balance at<br>December 31,<br>2018 |
|-------------------------------------|------------------------------------|--------------------|-------------------------|------------------------------------|
| Engineering structures              | \$ 8,253,234                       | \$ -               | \$ 670,979              | \$ 8,924,213                       |
| Buildings and building improvements | 6,845,199                          | -                  | 515,959                 | 7,361,158                          |
| Vehicles, machinery and equipment   | 7,347,572                          | (44,001)           | 641,927                 | 7,945,498                          |
| <b>Total</b>                        | <b>\$ 22,446,005</b>               | <b>\$ (44,001)</b> | <b>\$ 1,828,865</b>     | <b>\$ 24,230,869</b>               |

|                                     | Net book value<br>December 31,<br>2017 | Net book value<br>December 31,<br>2018 |
|-------------------------------------|--|--|
| Land                                | \$ 3,651,553                           | \$ 3,651,553                           |
| Engineering structures              | 18,478,043                             | 25,873,522                             |
| Buildings and building improvements | 7,670,991                              | 7,500,327                              |
| Vehicles, machinery and equipment   | 3,568,892                              | 3,695,944                              |
| Assets under construction           | 6,843,849                              | 2,484,922                              |
|                                     | <b>\$ 40,213,328</b>                   | <b>\$ 43,206,268</b>                   |

(a) Assets Under Construction

Assets under construction having a value of \$2,484,922 (2017 - \$6,843,849) have not been amortized. Amortization of these assets will commence when the asset is put into service.



**Fraser Valley Regional District**  
**Notes to the Consolidated Financial Statements**

Year ended December 31, 2018

**11. Intangible Capital Assets**

The campground license relates to the purchase of the Vedder River Campground occupation license.

| <b>Cost</b>        | Balance at<br>December 31,<br>2017 | Additions   | Transfers<br>and<br>Disposals | Balance at<br>December 31,<br>2018 |
|--------------------|------------------------------------|-------------|-------------------------------|------------------------------------|
| Campground license | \$ 608,500                         | \$ -        | \$ -                          | \$ 608,500                         |
| Total              | <u>\$ 608,500</u>                  | <u>\$ -</u> | <u>\$ -</u>                   | <u>\$ 608,500</u>                  |

| <b>Accumulated amortization</b> | Balance at<br>December 31,<br>2017 | Disposals   | Amortization<br>expense | Balance at<br>December 31,<br>2018 |
|---------------------------------|------------------------------------|-------------|-------------------------|------------------------------------|
| Campground license              | \$ 30,425                          | \$ -        | \$ 30,425               | \$ 60,850                          |
| Total                           | <u>\$ 30,425</u>                   | <u>\$ -</u> | <u>\$ 30,425</u>        | <u>\$ 60,850</u>                   |

|                    | Net book value<br>December 31,<br>2017 | Net book value<br>December 31,<br>2018 |
|--------------------|--|--|
| Campground license | <u>\$ 578,075</u>                      | <u>\$ 547,650</u>                      |
|                    | <u>\$ 578,075</u>                      | <u>\$ 547,650</u>                      |

**Fraser Valley Regional District  
Notes to the Consolidated Financial Statements****Year ended December 31, 2018****12. Pension Liability**

The Regional District and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2018, the plan has about 197,000 active members and approximately 95,000 retired members. Active members include approximately 39,000 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 valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rates remained unchanged.

The Regional District paid \$574,839 (2017 - \$476,555) for employer contributions to the plan in fiscal 2018.

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

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

## Fraser Valley Regional District Notes to the Consolidated Financial Statements

Year ended December 31, 2018

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### 13. Contingent liabilities

#### a) Legal Actions

As at December 31, 2018 certain legal actions are pending against the Fraser Valley Regional District, the outcome of which cannot be reasonably determined. These actions will be settled subsequent to year end and are not of determinable amount. When the amount becomes determinable it will be included in the financial statements.

#### b) Municipal Finance Authority Debt Reserve Fund

With respect to amounts financed through the Authority, the Regional District is required to pay into a debt reserve fund administered by the Authority, an amount equal to one-half the average annual installment of principal and interest relative to any borrowing for its own purposes and on behalf of member municipalities. This amount may be paid either in full or in an amount of cash equal to 1% of the principal amount borrowed together with a non-interest bearing demand note for the balance. If, at any time, the Authority does not have sufficient funds to meet payments of sinking fund contributions due on its obligations, the payments or sinking fund contributions shall be made from the debt reserve fund. The demand notes payable to the Authority and receivable from member municipalities are callable only if there are additional requirements to be met to maintain the level of the debt reserve fund.

#### c) Municipal Insurance Association of B.C.

The District is a member of the Municipal Insurance Association (MIA) which operates under a reciprocal insurance exchange agreement. The main purpose is to pool the risk of third party liability claims against members in order to allow for stable financial planning related to those broad risk management strategies to reduce accidents occurrences against the District. The District is assessed an annual premium based on population, administrative costs, premium tax, and re-insurance oversights by the Provincial government.

### 14. Contractual Rights

The Regional District is entitled to the following payments under contract as at December 31, 2018.

|            | Total      |
|------------|------------|
| 2019       | \$ 279,927 |
| 2020       | 212,910    |
| 2021       | 159,362    |
| 2022       | 122,167    |
| 2023       | 24,416     |
| Thereafter | 307,565    |
|            | 1,106,347  |

## Fraser Valley Regional District Notes to the Consolidated Financial Statements

Year ended December 31, 2018

### 15. 2018 Plan

The budget data presented in these financial statements was included in the Fraser Valley Regional District 2018 - 2022 Financial Plan, adopted through Bylaw No. 1473, 2018 on February 27, 2018. The following table reconciles the approved budget to the budget figures in these consolidated financial statements.

|   | 2018          |
|---|---------------|
| Revenues:   |               |
| Budget  | \$ 37,389,505 |
| Less:   |               |
| Internal Recoveries/Debt servicing paid on behalf of municipalities | (11,234,396)  |
| Budgeted revenues per Statement of Operations                       | 26,155,109    |
| Expenses:   |               |
| Budget  | 31,644,059    |
| Less:   |               |
| Internal Recoveries/Debt servicing paid on behalf of municipalities | (8,090,954)   |
| Budgeted expenses per Statement of Operations                       | \$ 23,553,105 |

### 16. Segmented Information

Segmented information has been identified based upon lines of service provided by the District. District services are provided by departments and their activities are reported by functional area in the body of the financial statements. Certain lines of service that have been separately disclosed in the segmented information, along with the services they provide are as follows:

i) General Government:

General Government includes services and activities responsible for the overall direction and monitoring of regional initiatives. These include, but are not limited to legislative services, Board operations and remuneration, treaty advisory committee, fiscal services, information technology, geographic information systems, feasibility studies and overall organizational administration.

ii) Protective Services:

Protective Services includes those services that provide protection to the region's inhabitants and their property. Services include seven (7) Volunteer Fire Departments, Emergency Management, 911 Emergency Telephone Services, Regional Fire Dispatch, Search & Rescue and Dyking/Flood controls.

iii) Transportation Services:

Transportation Services includes the operation of certain rural transit services, nine (9) Street Lighting Service areas, and the operation of the Hope and District Airport.

iv) Environmental Health Services:

Environmental Health Services includes the delivery of the Regional Air Quality and Solid Waste Management programs, Mosquito control program, Noxious Weeds program, four (4) drainage systems, three (3) refuse/recycling collection systems, and the Boston Bar Landfill.

**Fraser Valley Regional District  
Notes to the Consolidated Financial Statements**

**Year ended December 31, 2018**

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**16. Segmented Information (continued)**

v) Environmental Development Services:

Environmental Development Services includes the delivery of Regional Planning and Electoral Area Planning as well as the administration of the Electoral Area Soil Deposit and removal sites.

vi) Recreation and Culture Services:

Recreation and Culture services includes the Regional Community Parks system and Library services in the Electoral Areas. Recreation and Cultural Services also includes the Hope and District Recreation Commission, Almer Carlson Pool, Boston Bar bowling alley, Boston Bar Television, Harrison Lake Boat Launch and Area A & B Heritage Conservation.

vii) Utility Services:

Utilities includes the construction and operating of twelve (12) water systems and three (4) sanitary sewer systems.

**Fraser Valley Regional District**  
**Notes to the Consolidated Financial Statements**  
 Year ended December 31, 2018

**16. Segmented Information (continued)**

|  | General Government | Protective Services | Transportation Services | Environmental Health | Environmental Development | Recreation & Culture | Utility Services | 2018              | 2017              |
|--|--------------------|---------------------|-------------------------|----------------------|---------------------------|----------------------|------------------|-------------------|-------------------|
| <b>Revenues</b>                          |                    |                     |                         |                      |                           |                      |                  |                   |                   |
| Member requisitions                      | \$ 2,163,630       | \$ 3,614,605        | \$ 1,262,830            | \$ 1,582,160         | \$ 1,535,360              | \$ 4,161,619         | \$ 954,102       | \$ 15,274,306     | \$ 13,452,754     |
| Government grants                        | 125,765            | 332,234             | 1,125,525               | 70,763               | 21,327                    | 315,360              | 1,755,073        | 3,746,047         | 2,970,271         |
| Sales of service                         | 613,541            | 1,793,910           | 1,064,381               | 514,742              | 83,573                    | 1,215,410            | 962,369          | 6,247,926         | 5,066,483         |
| Other                                    | <u>1,082,922</u>   | <u>1,162,439</u>    | <u>23,142</u>           | <u>153,932</u>       | <u>369,421</u>            | <u>878,197</u>       | <u>651,863</u>   | <u>4,321,916</u>  | <u>3,428,407</u>  |
|  | 3,985,858          | 6,903,188           | 3,475,878               | 2,321,597            | 2,009,681                 | 6,570,586            | 4,323,407        | 29,590,195        | 24,917,915        |
| <b>Expenditures</b>                      |                    |                     |                         |                      |                           |                      |                  |                   |                   |
| Salaries and benefits                    | 3,514,591          | 1,952,080           | 28,113                  | 662,497              | 1,081,163                 | 1,764,489            | 585,310          | 9,588,243         | 9,129,802         |
| Directors expenses                       | 487,268            | -                   | -                       | -                    | -                         | -                    | -                | 487,268           | 388,319           |
| Program support                          | 2,187,920          | 2,319,650           | 2,984,721               | 1,529,345            | 172,871                   | 2,402,932            | 517,557          | 12,114,996        | 10,467,650        |
| Vehicle, Building and Equipment Expenses | 298,841            | 366,405             | 19,143                  | 271,276              | 7,324                     | 1,013,702            | 203,618          | 2,180,309         | 1,365,603         |
| Internal Services                        | 445,750            | 494,400             | 105,900                 | 222,450              | 311,200                   | 429,365              | 92,400           | 2,101,465         | 2,019,500         |
| Recoveries from other functions          | (2,971,505)        | (27,800)            | -                       | (9,750)              | (14,960)                  | (167,160)            | -                | (3,191,175)       | (2,953,584)       |
| Amortization of tangible capital assets  | 379,423            | 364,398             | 20,427                  | 47,748               | -                         | 406,399              | 610,471          | 1,828,866         | 1,613,503         |
| Amortization of intangible assets        | -                  | -                   | -                       | -                    | -                         | 30,425               | -                | 30,425            | 30,425            |
|  | <u>4,342,288</u>   | <u>5,469,133</u>    | <u>3,158,304</u>        | <u>2,723,566</u>     | <u>1,557,598</u>          | <u>5,880,152</u>     | <u>2,009,356</u> | <u>25,140,397</u> | <u>22,061,218</u> |
|  | \$ (356,430)       | \$ 1,434,055        | \$ 317,574              | \$ (401,969)         | \$ 452,083                | \$ 690,434           | \$ 2,314,051     | \$ 4,449,798      | \$ 2,856,697      |

**BUILDING INSPECTION  
& BYLAW ENFORCEMENT**





**Fraser Valley Regional District**


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