



The Village of  
**PORT CLEMENTS**  
*"Gateway to the Wilderness"*

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6:45 PM Special Meeting of Council, Friday, May 5<sup>th</sup>, 2023

**AGENDA**

**1. ADOPT AGENDA**

**2. FINANCE**

F-1—Financial Plan for the years 2023-2027, Bylaw #480, 2023

*Recommended Motion: THAT Council reconsiders and adopts "Financial Plan for the years 2023 – 2027, Bylaw #480, 2023"*

F-2—Tax Rates Bylaw #481, 2023

*Recommended Motion: THAT Council reconsiders and adopts "Tax Rates Bylaw #481, 2023"*

F-3—2022 Audited Financial Statements - FBB Accounting

*Recommended Motion: THAT Council receives and conditionally approves the 2022 Audited Financial Statements as presented by FBB Accounting, pending additional review from the Senior Finance Manager and confirmation that there is no changes or adjustments required.*

**3. GOVERNMENT**

G-1—Community Events Grant Application

*Recommended Motion: THAT Council supports the application to Gwaii Trust's Community Events Grant program for the Village of Port Clements' Canada Day Activities and directs CAO Dobson to provide a letter of support on behalf of the Village to Gwaii Trust to that affect.*

**4. ADJOURNMENT**

**VILLAGE OF PORT CLEMENTS**

**BYLAW #480, 2023**

**The Financial Plan for the Years 2023-2027, Bylaw #480, 2023**

The Council for the Village of Port Clements, in open meeting assembled, enacts as follows:

1. Schedule A attached hereto and made a part of this bylaw is hereby adopted and comprises the Financial Plan for the Village of Port Clements for the years January 1, 2023, and ending December 31, 2027.
2. This Bylaw may be cited for all purposes as "The Financial Plan for the years 2023-2027, Bylaw #480, 2023".

READ A FIRST TIME THIS 5 DAY OF MAY 2023.

READ A SECOND TIME THIS 5 DAY OF MAY 2023.

READ A THIRD TIME THIS 5 DAY OF MAY 2023.

FINALLY PASSED AND ADOPTED THIS \_\_\_ DAY OF MAY 2023.

\_\_\_\_\_  
Scott Cabianca  
MAYOR

\_\_\_\_\_  
Marjorie Dobson  
CAO

\_\_\_\_\_  
CERTIFIED A TRUE COPY OF  
"THE FINANCIAL PLAN FOR THE YEARS 2023-2027 BYLAW #480, 2023"

**Village of Port Clements  
2023-2027 Financial Plan  
Statement of Objectives  
For Bylaw #480, 2023**

In accordance with Section 165(3.1) of the *Community Charter*, the Village of Port Clements (Village) is required to include in the Five-Year Financial Plan objectives and policies regarding each of the following:

1. The proportion of total revenue that comes from each of the funding sources described in Section 165(7) of the *Community Charter*.
2. The distribution of property taxes among the property classes
3. Permissive Tax exemptions

**Funding Sources**

Table 1 shows the proportion of total revenue proposed to be raised from each funding source in 2023. Government grants form the greatest proportion of revenue. The government grants that are in this total include the following:

- \$389,000 for the Small Community Grant.
- \$801,807 in Operating Funds from the Community Works Fund, Northern Development Initiative Trust Grants, Canada Community Revitalization Fund, Community Economic Recovery Infrastructure Program, Local Govt Climate Action Program, and the Rural Community Development Grant.
- \$377,422 from the Northern Capital Planning Grant for the Public Works Yard and the new Fire Department Tanker Truck.
- \$428,366 from the Growing Communities Fund for Lagoon upgrades, Well #3 project and a heat pump for St. Marks Church.
- \$835,011 from Investing in Canada Infrastructure for the Sewer Lagoon Project.

Property Taxes make up the second highest amount for 2023.

The third highest source of revenue is Transfers from Reserves to cover expenditure.

**Objectives**

- For the 2023 year to incorporate 0% tax change for the property classes from 2022. There are no increases for water and sewer taxes in 2023 and usage charges will remain the same. From 2023– 2027 there will be a 3.0% tax increase which includes a 2.5% Cost of Living Allowance increase annually.

**Table 1: Sources of Revenue**

Revenue Source	% of Total Revenue	Dollar Value
Property taxes	9.9%	399,815
User Fees and charges	3.7%	152,509
Other sources	7.4%	298,348
Proceeds from borrowing	0.0%	0
Transfer from Reserves	7.7%	313,807
Government grants	71.3%	2,889,606
<b>Total</b>	<b>100.0%</b>	<b>\$4,054,085</b>

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## Distribution of Property Tax Rates

Table 2 outlines the distribution of property taxes among the property classes. The residential property class provides the largest proportion of property tax revenue. This is appropriate as this class also forms the largest portion of the assessment base and consumes most of the Village's services.

### Objectives

### Policies

- Continue to maintain and encourage economic development initiatives designed to attract more retail and commercial businesses to invest in the community.
- Align the distribution of tax rates among the property classes with the social and economic goals of the community, particularly to encourage a range of employment opportunities.
- Regularly review and compare the Village's distributions of tax burden relative to other municipalities in British Columbia.

**Table 2: Distribution of Property Tax Rates**

Property Class	% of Total Property Taxation	Dollar Value
Residential (1)	65.7%	89,400
Utilities (2)	1.0%	1,395
Light Industry (5)	17.8%	24,240
Business and Other (6)	14.7%	19,857
Managed Forest (7)	.8%	1,108
Recreation/Non-profit (8)	0.0%	0
<b>Total</b>	<b>100.0%</b>	<b>\$136,000</b>

### Permissive Tax Exemptions

- The Village issued a permissive tax exemption in 2019 for the 2020 - 2029 Taxation years to the Cedarview Church of \$510.49 Municipal Taxes

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**Schedule "A"**

**Consolidated All Funds**

	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>2027 Budget</b>
Property Tax- Municipal	- 136,000	- 140,080	- 140,080	- 141,482	- 141,482
Sewer/Water Taxation & User Fees	- 185,335	- 185,335	- 185,335	- 185,335	- 185,335
Payments in Lieu	- 8,750	- 8,750	- 8,750	- 8,750	- 8,750
Sales of Services	- 31,190	- 31,190	- 31,190	- 31,190	- 31,190
Revenue From Own Sources	- 107,819	- 107,819	- 107,819	- 107,819	- 107,819
Unconditional Transfers	- 389,000	- 389,000	- 389,000	- 389,000	- 389,000
Conditional Transfers	- 2,798,954	- 2,133,647	- 1,284,100	- 540,584	- 149,012
Multi Purpose Building Revenue	- 13,500	- 13,500	- 13,500	- 13,500	- 13,500
Transfers From Reserves	- 313,807	- 217,615	- 180,715	- 228,413	- 229,913
Collections for Other Agencies	- 255,065	- 255,065	- 255,065	- 255,065	- 255,065
<b>Total Revenues</b>	<b>-4,239,420</b>	<b>-3,482,001</b>	<b>-2,595,554</b>	<b>-1,901,138</b>	<b>-1,511,066</b>
Legislative Expenses	55,400	53,900	53,900	53,900	55,400
General Administration	421,500	420,800	418,800	425,800	425,800
Fire Department	52,000	52,000	52,000	52,000	52,000
Emergency Services	2,500	2,500	2,500	2,500	2,500
Common Services	71,075	71,075	71,075	71,075	71,075
Wharf Services	10,480	10,480	10,480	10,480	10,480
Small Craft Harbour	24,700	18,700	18,700	25,700	25,700
Roads	76,700	76,800	76,900	77,000	77,000
Environmental Development	4,500	4,500	4,500	4,500	4,500
Parks and Recreation	104,400	95,400	95,400	95,400	95,400
Sewer & Water Expenses	185,335	185,335	185,335	185,335	185,335
Fiscal Services	2,000	2,000	2,000	2,000	2,000
Contributions to Reserves					
Capital Expenses	2,790,954	2,050,635	1,166,088	457,572	66,000
Multi Purpose Building Expenses	71,300	71,300	71,300	71,300	71,300
Amortized Assets	122,921	122,921	122,921	122,921	122,921
Taxes Levied for Other Agencies	243,655	243,655	243,655	243,655	243,655
<b>Total Expenses</b>	<b>4,239,420</b>	<b>3,482,001</b>	<b>2,595,554</b>	<b>1,901,138</b>	<b>1,511,066</b>

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# VILLAGE OF PORT CLEMENTS

## BYLAW #481, 2023

### TAX RATES BYLAW

Being a bylaw for the levying of rates for Municipal, Regional Library, Hospital and Regional District purposes for the year 2023.

The Council of the Village of Port Clements, in open meeting assembled, enacts as follows:

1. The following rates are hereby imposed and levied for the year 2023:
  - a) For all lawful general purposes of the municipality on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in column "A" of the schedule attached hereto and forming a part hereof.
  - b) For Vancouver Island Regional Library purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "B" of the Schedule attached hereto and forming a part hereof.
  - c) For North Coast Regional District purposes on the assessed value of land and improvements taxable for general Regional District purposes, rates appearing in Column "C" of the Schedule attached hereto and forming a part hereof.
  - d) For North West Regional Hospital District purposes on the assessed value of land and improvements taxable for Hospital purposes, rates appearing in Column "D" of the Schedule attached hereto and forming a part hereof.
2. The minimum amount of Taxation upon a parcel of Real Property shall be one dollar (\$1.00).
3. This Bylaw may be cited as "Tax Rates Bylaw #481, 2023."

READ A FIRST TIME THIS 5 DAY OF MAY 2023  
READ A SECOND TIME THIS 5 DAY OF MAY 2023  
READ A THIRD TIME THIS 5 DAY OF MAY 2023

RECONSIDERED AND FINALLY ADOPTED THIS \_\_\_ DAY OF MAY 2023

\_\_\_\_\_  
Scott Cabianca  
MAYOR

\_\_\_\_\_  
Marjorie Dobson  
CAO

\_\_\_\_\_  
CERTIFIED TO BE A TRUE COPY OF  
TAX RATES BYLAW #481, 2023.

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**Village of Port Clements  
Schedule for Tax Rates Bylaw #481, 2023**

Rates per \$1,000 of taxable assessed value

Class		"A" General Municipal	"B" VIRL	"C" NCRD	"D" NW Reg. Hospital
1	Residential	1.7994	0.1592	0.7518	0.5045
2	Utilities	8.9970	0.7962	2.6312	1.7657
5	Light Industry	6.6577	0.5892	2.5560	1.7153
6	Business	4.6784	0.4140	1.8418	1.2360
7	Managed Forest	7.1976	0.6369	2.2553	1.5135
8	Rec/Non-Profit	1.7994	0.1592	0.7518	0.5045

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**Village of Port Clements**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

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## MANAGEMENT'S RESPONSIBILITY

The information and representations in the consolidated financial statements are the responsibility of management and have been approved by the Mayor and Council of the Village of Port Clements. The consolidated financial statements were prepared by management in accordance with Canadian Public Sector Accounting Standards and, where necessary, reflect management's best estimates and judgements at this time. It is reasonably possible that circumstances may arise which cause actual results to differ. Management does not believe it is likely that any differences will be material.

The Village of Port Clements maintains systems of internal accounting controls, policies and procedures to provide reasonable assurances as to the reliability of the financial records and safeguarding of its assets.

The Mayor and Council are responsible for ensuring that management fulfills its responsibilities for financial reporting and are ultimately responsible for reviewing and approving the consolidated financial statements.

The consolidated financial statements have been reviewed and approved by the Mayor and Council. The consolidated financial statements have been audited by FBB Chartered Professional Accountants LLP, the independent auditors, whose report follows.

May 8, 2023  
Port Clements, British Columbia



Ryan Broughton, CPA, CA\*

Partner

Quan Cheng, CPA, CA\*

Partner

\*Denotes Incorporated professional

## INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council,  
**Village of Port Clements**

### Opinion

We have audited the financial statements of Village of Port Clements, which comprise the consolidated statement of financial position as at December 31, 2022, and the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Village of Port Clements as at December 31, 2022, and its financial performance and cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

### Basis for Opinion

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

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

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

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

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

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## INDEPENDENT AUDITOR'S REPORT (continued)

### Auditor's Responsibilities for the Audit of the Consolidated 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than 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 municipality'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 municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the municipality 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.

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

May 8, 2023  
Prince George, British Columbia

FBB Chartered Professional Accountants LLP

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**Village of Port Clements**  
**Consolidated Statement of Financial Position**  
**As at December 31, 2022**

	<u>2022</u>	<u>2021</u>
<b>Financial assets</b>		
Cash and investments	\$ 6,557,835	\$ 6,175,484
Taxes and accounts receivable (note 2)	204,475	122,909
	<u>6,762,310</u>	<u>6,298,393</u>
<b>Financial Liabilities</b>		
Accounts payable and accrued liabilities (note 3)	122,783	50,790
Liability for contaminated site (note 13)	4,479,385	3,425,832
Deferred revenue (note 4)	697,928	499,603
	<u>5,300,096</u>	<u>3,976,225</u>
<b>Net financial assets</b>	<u>1,462,214</u>	<u>2,322,168</u>
<b>Non-financial assets</b>		
Property acquired for taxes	9,202	9,202
Prepaid expenses	28,012	22,076
Tangible capital assets (note 5)	8,632,028	8,697,282
	<u>8,669,242</u>	<u>8,728,560</u>
<b>Accumulated Surplus (note 8)</b>	<u>\$ 10,131,456</u>	<u>\$ 11,050,728</u>

Approved by the Mayor and Council

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## Village of Port Clements

### Consolidated Statement of Operations

For the year ended December 31, 2022

	2022 Budget (unaudited)	2022 Actual	2021 Actual
<b>Revenue</b>			
Property taxes	\$ 224,300	\$ 224,236	\$ 202,366
Grants in lieu	8,150	8,335	8,766
Sale of services	5,300	5,184	2,379
Revenue from own sources	234,705	246,820	236,797
Sale of logs	-	199,458	-
Multi-purpose building rental	12,200	13,028	11,900
Unconditional grants	389,000	483,000	389,000
Conditional grants	2,537,527	375,523	387,678
Interest and penalties on taxes and user fees	29,550	95,279	49,276
Collections for other agencies	188,510	232,374	194,042
	<u>3,629,242</u>	<u>1,883,237</u>	<u>1,482,204</u>
<b>Expenses</b>			
Legislative	35,800	30,999	26,435
General administration	404,100	308,364	307,757
Emergency services	3,000	2,440	10,086
Protective services	51,750	31,327	43,092
Common services	46,000	39,310	51,331
Wharf	10,120	560	5,060
Small craft harbour	16,700	12,068	10,467
Roads and public works	64,050	53,251	60,486
Contaminated site remediation	1,750,000	1,355,168	-
Economic development	4,500	317,839	242,320
Parks, recreation and tourism	83,300	73,230	56,731
Water and sewer utility operations	137,750	148,461	140,900
Multi-purpose building maintenance	64,900	57,473	54,180
Fiscal services	2,000	1,248	2,109
Amortization	181,889	138,404	167,176
Payments to other agencies	188,510	232,367	194,041
	<u>3,044,369</u>	<u>2,802,509</u>	<u>1,372,171</u>
<b>Annual Surplus (deficit)</b>	<u>584,873</u>	(919,272)	110,033
<b>Accumulated surplus, beginning of year (Note 17)</b>		<u>11,050,728</u>	<u>10,940,695</u>
<b>Accumulated surplus, end of year (Note 8)</b>		<u>\$ 10,131,456</u>	<u>\$ 11,050,728</u>

## Village of Port Clements

### Consolidated Statement of Changes in Net Financial Assets For the year ended December 31, 2022

	<u>2022</u> <u>Budget</u> (unaudited)	<u>2022</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
<b>Annual surplus</b>	\$ 584,873	\$ (919,272)	\$ 110,033
Amortization	-	138,404	167,176
Change in property acquired for taxes	-	-	7,657
Change in prepaid expenses	-	(5,936)	(4,482)
Transfer (to) from reserve funds	140,785	-	-
Disposition of tangible capital assets	-	-	1,000
Acquisition of tangible capital assets	<u>(725,658)</u>	<u>(73,150)</u>	<u>(91,746)</u>
<b>Increase in net financial assets</b>	<u>\$ -</u>	(859,954)	189,638
<b>Net Financial Assets, beginning of year</b>		<u>2,322,168</u>	<u>2,132,530</u>
<b>Net Financial Assets, end of year</b>		<u>\$ 1,462,214</u>	<u>\$ 2,322,168</u>

**Village of Port Clements**  
**Consolidated Statement of Cash Flows**  
**For the year ended December 31, 2022**

	<u>2022</u>	<u>2021</u>
<b>NET INFLOW (OUTFLOW) OF CASH:</b>		
<b>Operating Activities</b>		
Annual surplus	\$ (919,272)	\$ 110,033
Non-cash charges to operations		
Amortization	138,404	167,176
Loss on disposition of tangible capital assets	-	1,000
Liability for contaminated site	1,053,553	-
Changes in non-cash operating balances:		
Increase in taxes and accounts receivable	(81,566)	146,594
Increase (decrease) in accounts payable and accrued liabilities	71,993	(48,555)
Property acquired for taxes	-	7,657
Decrease in deferred revenue	198,325	(33,438)
Decrease in prepaid expenses	(5,936)	(4,482)
	<u>455,501</u>	<u>345,985</u>
<b>Capital Activity</b>		
Acquisition of tangible capital assets	(73,150)	(91,746)
<b>Increase (decrease) in cash and investments</b>	<u>382,351</u>	<u>254,239</u>
<b>Cash and investments, beginning of year</b>	<u>6,175,484</u>	<u>5,921,245</u>
<b>Cash and investments, end of year</b>	<u>\$ 6,557,835</u>	<u>\$ 6,175,484</u>

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# Village of Port Clements

## Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

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### General

The Village of Port Clements is a municipality and provides general government, water, sewer and related services to the residents of Port Clements, British Columbia.

### 1. SIGNIFICANT ACCOUNTING POLICIES

#### a. Basis of Presentation

These consolidated financial statements reflect all revenues, expenses, assets and liabilities of the Village of Port Clements. It is the Village's policy to follow Canadian public sector accounting standards and apply such principles consistently. The consolidated financial statements have been prepared incorporating guidelines issued by the Public Sector Accounting Board (PSAB) of the CPA Canada Handbook as recommended by Municipal Affairs, Province of British Columbia.

The focus of Canadian public sector accounting standards is on the financial position of the Village and the changes thereto. The Consolidated Statement of Financial Position reflects the combined results and activities of the Village's Operating, Capital and Reserve Funds. The purposes of these funds are:

i. **Operating Funds**

Operating Funds are to be used to record the costs associated with providing Village services.

ii. **Capital Funds**

Capital Funds are used to account for the acquisition costs of the Village's Tangible Capital Assets, the accumulated amortization thereon, and the funding thereof including related long-term debt.

iii. **Reserve Funds**

Under the Local Government Act of the Province of British Columbia, the Mayor and Council of the Village may, by bylaw, establish Reserve Funds for specific purposes. Money in a Reserve Fund and interest thereon must be used only for the purpose for which the fund was established. If the amount in a Reserve Fund is greater than required, the Mayor and Council may, by bylaw, transfer all or part of the balance to another Reserve Fund.

Financial assets are economic resources controlled by the government as a result of past transactions from which future economic benefits may be obtained. Liabilities are present obligations of the government to others arising from past transactions, the settlement of which is expected to result in the future sacrifice of economic benefits.

Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues. Expenses are recorded in the period in which goods and services are acquired and a liability is incurred.



# Village of Port Clements

Notes to the Consolidated Financial Statements  
For the year ended December 31, 2022

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## 1. SIGNIFICANT ACCOUNTING POLICIES (continued)

### b. Restricted Financial Assets

Restricted financial assets include assets held in trust to be expended only in accordance with the conditions of the trust, and amounts from reserve funds set aside for future debt retirement or for future capital expenditures.

### c. Revenue recognition

Taxes are recognized as revenue when they are levied. Sale of services and user fee revenues are recognized when the service or product is provided by the Village. Conditional grants are recorded as revenue when specified conditions have been met. Unconditional grants are recorded when funding is received or receivable. Revenues received where conditions have not yet been met are recorded as deferred revenue.

### d. Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset, excluding all interest costs. Tangible capital assets received as contributions are recorded at their fair value at the date of receipt, and that fair value is also recorded as revenue. Assets under development or construction are not amortized until put into use.

Amortization is provided using the straight-line method at the estimated useful lives of the assets at the following rates:

Land	Nil
Buildings	20-150 years
Automotive	6-13 years
Fire department	10-30 years
Office equipment	15 years
Tools and equipment	4-20 years
Parks and recreation	3-100 years
Roads and sidewalks	20-40 years
Biomass heating system	50-70 years
Water system	4-140 years
Sewer system	165 years

### e. Property acquired for taxes

Property acquired for taxes is recorded at acquisition cost.

## Village of Port Clements

### Notes to the Consolidated Financial Statements For the year ended December 31, 2022

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#### 1. SIGNIFICANT ACCOUNTING POLICIES (continued)

##### f. Use of Estimates

The preparation of consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the period. Significant areas requiring the use of management estimates include: determination of accrued sick benefits, collectibility of accounts receivable, amortization of tangible capital assets, liability for contaminated site and provisions for contingencies. Actual results could differ from those estimates. Adjustments, if any, will be reflected in operations in the period of settlement.

##### g. Liability for contaminated sites

The Village recognizes a liability for contaminated sites as at the reporting date when:

- a) an environmental standard exists;
- b) contamination exceeds the environmental standard;
- c) the government:
  - (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.

An asset acquired as part of remediation is recorded as an expense if the asset has no alternate use.

#### 2. TAXES AND ACCOUNTS RECEIVABLE

	<u>2022</u>	<u>2021</u>
Property taxes	\$ 29,280	\$ 14,878
Utilities	19,828	28,976
Sales taxes	23,137	10,345
Other receivables	132,230	68,711
	<u>\$ 204,475</u>	<u>\$ 122,910</u>

#### 3. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Trade and accrued liabilities	\$ 120,915	\$ 48,016
Payroll and withholding taxes	1,868	2,774
	<u>\$ 122,783</u>	<u>\$ 50,790</u>

## Village of Port Clements

### Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

#### 4. DEFERRED REVENUE

	<u>2022</u>	<u>2021</u>
Federal Gas Tax Community Works	\$ 387,910	\$ 316,780
Province of B.C. - Sunset Trail	81,270	99,951
Province of B.C. - Trail Extension Study	-	10,000
Union of B.C. Municipalities - Flood Study	-	4,602
Covid-19 Restart Grant	-	68,000
CERIP - Sunset Bird Tower Grant	227,838	-
Prepaid taxes, business licences, fitness memberships	910	270
	<u>\$ 697,928</u>	<u>\$ 499,603</u>

The Village is a participant under the Community Works Fund that provides for the Village's receiving Federal gas taxes transferred under the New Deal for Cities and Communities signed by the Union of BC Municipalities, the Province of British Columbia, and the Government of Canada. Although the Village has some latitude in determining which projects to pursue, the agreement provides that projects should address the reduction of greenhouse gas emissions, cleaner air and cleaner water.

#### 5. TANGIBLE CAPITAL ASSETS

			<u>2022</u>	<u>2021</u>
	Cost	Accumulated Amortization	Net Carrying Amount	
Land	\$ 466,958	\$ -	\$ 466,958	\$ 466,958
Buildings	3,853,409	697,361	3,156,048	2,877,086
Automotive	196,189	51,277	144,912	149,857
Fire department	546,175	469,288	76,887	210,218
Office equipment	36,180	16,227	19,953	19,964
Tools and equipment	83,903	71,637	12,266	37,487
Parks and recreation	1,147,439	333,276	814,163	851,631
Roads and sidewalks	471,067	259,249	211,818	330,542
Biomass heating system	414,148	80,988	333,160	333,517
Solar Panel	151,900	65,825	86,075	96,202
Water system	2,414,622	401,164	2,013,458	2,017,669
Sewer system	1,620,533	324,203	1,296,330	1,306,151
	<u>\$ 11,402,523</u>	<u>\$ 2,770,495</u>	<u>\$ 8,632,028</u>	<u>\$ 8,697,282</u>

## Village of Port Clements

### Notes to the Consolidated Financial Statements For the year ended December 31, 2022

#### 5. TANGIBLE CAPITAL ASSETS (continued)

Tangible Capital Asset Additions for the year are as follows:

	Cost January 1, 2022	Disposals	Additions	Cost December 31, 2022
Land	\$ 466,958	\$ -	\$ -	\$ 466,958
Buildings	3,818,933	-	34,476	3,853,409
Automotive	196,189	-	-	196,189
Fire department	546,175	-	-	546,175
Office equipment	36,180	-	-	36,180
Tools and equipment	83,903	-	-	83,903
Parks and recreation	1,119,099	-	28,340	1,147,439
Roads and sidewalks	471,067	-	-	471,067
Biomass heating system	414,148	-	-	414,148
Solar panel	151,900	-	-	151,900
Water system	2,404,288	-	10,334	2,414,622
Sewer system	1,620,533	-	-	1,620,533
	<u>\$ 11,329,373</u>	<u>\$ -</u>	<u>\$ 73,150</u>	<u>\$ 11,402,523</u>

Amortization for the year is as follows:

	Balance January 1, 2022	Adjustments	Amortization	Balance December 31, 2022
Land	\$ -	\$ -	\$ -	\$ -
Buildings	671,488	(13,041)	38,914	697,361
Automotive	40,083	-	11,194	51,277
Fire department	447,265	-	22,023	469,288
Office equipment	15,869	-	358	16,227
Tools and equipment	67,654	-	3,983	71,637
Parks and recreation	317,510	-	15,766	333,276
Roads and sidewalks	244,017	-	15,232	259,249
Biomass heating system	71,506	-	9,482	80,988
Solar panel	55,698	-	10,127	65,825
Water system	386,619	(2,778)	17,323	401,164
Sewer system	314,382	-	9,821	324,203
	<u>\$ 2,632,091</u>	<u>\$ (15,819)</u>	<u>\$ 154,223</u>	<u>\$ 2,770,495</u>

## Village of Port Clements

Notes to the Consolidated Financial Statements  
For the year ended December 31, 2022

### 5. TANGIBLE CAPITAL ASSETS (continued)

	<u>2022</u>	<u>2021</u>
Details of asset additions:		
Public works yard improvements in progress	\$ 20,000	
Sandbox shelter	14,476	
Outhouse building	18,340	
Gazebo near swimming hole	10,000	
Water system design and drawings	10,334	
	<u>\$ 73,150</u>	

### 6. NET ASSETS INVESTED IN TANGIBLE CAPITAL ASSETS

Net assets in tangible capital assets, beginning of year	\$ 8,697,282	\$ 8,773,712
Add: acquisition of tangible capital assets	73,150	91,746
Less: loss on disposals	-	(1,000)
Less: amortization	(138,404)	(167,176)
	<u>\$ 8,632,028</u>	<u>\$ 8,697,282</u>

### 7. RESERVE FUNDS

	Balance <u>January 1, 2022</u>	Additions/ <u>Funds used</u>	Balance <u>December 31, 2022</u>
Northern Capital and Planning Grant	\$ 2,223,826	\$ 47,398	\$ 2,271,224
Latecomer's fee reserve	9,369	-	9,369
Fire department reserve	5,500	-	5,500
Bursary reserve	500	-	500
Planning fund reserve	3,595	-	3,595
	<u>\$ 2,242,790</u>	<u>\$ 47,398</u>	<u>\$ 2,290,188</u>

These internally restricted net assets are not available for other purposes without the approval of mayor and council. Interest was added to NCPG grant reserve in the amount of \$47,398.

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## Village of Port Clements

### Notes to the Consolidated Financial Statements For the year ended December 31, 2022

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#### 8. ACCUMULATED SURPLUS

	<u>2022</u>	<u>2021</u>
General operating fund	\$ 3,008,275	\$ 2,591,080
Water system	659,959	639,501
Sewer system	(4,458,994)	(3,119,925)
Net assets invested in tangible capital assets (note 6)	8,632,028	8,697,282
Reserve funds (note 7)	2,290,188	2,242,790
	<u>\$ 10,131,456</u>	<u>\$ 11,050,728</u>

#### 9. COMMITMENTS AND CONTINGENCIES

- a. The Village is jointly and severally liable under the provisions of the Community Charter for any default on monies borrowed by the Village.
- b. Municipal Pension Plan

The Village and its employees contribute to the Municipal Pension Plan (Plan), a jointly trustee pension plan. The Board of Trustees, representing Plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. The Plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

Every three years an actuarial valuation is performed to assess the financial position of the Plan and the adequacy of Plan funding. The actuary determines an appropriate combined employer and member contribution rate to the fund. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate is then adjusted to the extent there is amortization of any funding deficit. The most recent valuation as at December 2021 indicated a funding surplus of \$3,761 million for basic pension benefits on a going concern basis.

The next valuation will be December 31, 2024 with results available in 2025. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension accounting). This is because the Plan records accrued liabilities and assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and costs to the individual employers participating in the Plan.

The Village of Port Clements paid \$20,264 for employer contributions and \$18,664 in employee contributions to the Plan in the year ended December 31, 2022 (2021 - \$18,043 and \$15,775).

## Village of Port Clements

Notes to the Consolidated Financial Statements  
For the year ended December 31, 2022

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### 10. ECONOMIC DEPENDENCE

The Village receives a significant portion of revenue from the Province of British Columbia through the government's Small Community Protection Program.

### 11. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

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

The Village is exposed to financial risk that arises from the credit quality of the entities to which it provides services. Credit risk arises from the possibility that the entities to which the Village provides services may experience financial difficulty and be unable to fulfill their obligations. The Village mitigates this risk by dealing with counterparties management considers to be of high integrity.

The Village is exposed to interest rate risk arising from fluctuations in interest rates on its cash and investments. No financial instruments are held that mitigate this risk.

### 12. EXPENSES BY OBJECT

	<u>2022</u>	<u>2021</u>
Salaries, wages and benefits	\$ 333,804	\$ 273,602
Materials and supplies	108,676	93,009
Contracted services	41,928	102,495
Rent, maintenance and utilities	1,581,582	249,455
Mayor and council remuneration and travel	18,583	19,735
Insurance	31,578	33,544
Grant expenses	314,344	237,925
Interest and bank charges	1,243	1,189
Amortization	138,404	167,176
Payment to other agencies	232,367	194,041
	<u>\$ 2,802,509</u>	<u>\$ 1,372,171</u>

## Village of Port Clements

### Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

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#### 13. LIABILITY FOR CONTAMINATED SITES

The Village is aware of one potentially contaminated site on land the Village is responsible for. An old gas station site may require environmental remediation. The Village has no plans to redevelop or sell the property and has no future plans to remediate the property. Since there is no obligation to remediate the property or expected future outlay, no provision has been made in these financial statements. Should management become aware of any contaminated sites the Village is responsible for remediating, a liability for contaminated sites would be setup in accordance with PS3260.

During the year, the Village has exceeded environmental standards relating to its effluent discharge from its wastewater operations into the Masset Inlet which has been deemed hazardous to fish as per Environment Canada. As directed by Environment Canada, the Village has to remediate the effluent discharge fully or reduce to acceptable levels by September 2022. Given the issues surrounding Covid-19 and obtaining contractors to complete the project, the Village was granted additional time to complete the project. The Village has determined the only effective way to mitigate the issue is the construction of a new sewer lagoon and related wastewater facility. The Village has undertaken studies and quotation from professional contractors for the costs to extend the sewer lagoon and facilities and has recorded a liability for environmental contamination as follows:

Construction costs, with 3% inflation allowance for materials	\$ 3,552,000
Consultant costs (engineers, forester, monitor)	349,000
Other costs (federal and provincial required signage)	2,000
Contingency for cost overruns and unforeseen items (15%)	<u>878,000</u>
	4,781,000
Less costs incurred to date	<u>(301,615)</u>
Provision for environmental remediation	<u>\$ 4,479,385</u>

During the year, the Village has already incurred \$301,615 in costs with respect to planning and preparation for this project. These items have been expensed in the year incurred under Environmental remediation expenses in the statement of operations along with the above provision. The item is recorded as an expense rather than an asset since it has no alternate use as required by PS3260.45 and Note 2.

The Villages believes the above liability will be funded \$1,000,000 by the Village from a combination of reserves and surpluses and the balance will be funded by federal and provincial grants. The Village has applied for and received confirmation for the relevant federal and provincial grants and these grant will be recorded as revenue when received or receivable.



## **Village of Port Clements**

### **Notes to the Consolidated Financial Statements**

**For the year ended December 31, 2022**

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#### **14. BUDGETED FIGURES**

The budget amounts presented throughout these consolidated financial statements are unaudited and represent the amended five year financial plan bylaw No. 477 approved by the Village Mayor and Council on May 10, 2022.

#### **15. CONTINGENT LIABILITY**

The Village is contingently liable for fines of \$500,000 to \$6,000,000 from Environment Canada should they not carry out the environmental remediation as disclosed in Note 14. The Village believes their remediation plan will be accepted by Environment Canada and the project will be completed before any fines are applied.

#### **16. COMPARATIVE FIGURES**

Due to the updating of useful lives of certain of the tangible capital assets, the opening accumulated amortization has been retrospectively adjusted through amortization expense in the amount of \$15,819, (a decrease to amortization expense). The amount of adjustment is included on Note 5 and was not material to adjust retroactively.



Ryan Broughton, CPA, CA\*  
*Partner*

Quan Cheng, CPA, CA\*  
*Partner*

*\*Denotes incorporated professional*

## INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Mayor and Council,  
**Village of Port Clements,**

We have audited and reported separately herein on the consolidated financial statements of the Village of Port Clements as at and for the year ended December 31, 2022.

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The current year's supplementary information included is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the consolidated financial statements taken as a whole.

May 8, 2023  
Prince George, British Columbia

FBB Chartered Professional Accountants LLP

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# Village of Port Clements

## General Operating Fund - Statement of Financial Position As at December 31, 2022

	<u>2022</u>	<u>2021</u>
<b>Financial assets</b>		
Cash and investments	\$ 6,557,835	\$ 6,175,484
Taxes and accounts receivable	204,475	122,909
	<u>6,762,310</u>	<u>6,298,393</u>
<b>Financial Liabilities</b>		
Accounts payable and accrued liabilities	122,783	50,790
Deferred revenue	697,928	499,603
Due to other funds	680,350	945,408
	<u>1,501,061</u>	<u>1,495,801</u>
<b>Net financial assets</b>	<u>5,261,249</u>	<u>4,802,592</u>
<b>Non-financial assets</b>		
Property acquired for taxes	9,202	9,202
Prepaid expenses	28,012	22,076
Tangible capital assets	5,322,240	5,373,462
	<u>5,359,454</u>	<u>5,404,740</u>
	<u>\$ 10,620,703</u>	<u>\$ 10,207,332</u>
<b>Accumulated surplus</b>		
Accumulated surplus	3,008,275	2,591,080
Equity in tangible capital assets	5,322,240	5,373,462
Reserves	2,290,188	2,242,790
	<u>\$ 10,620,703</u>	<u>\$ 10,207,332</u>

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## Village of Port Clements

### General Operating Fund - Statement of Operations For the year ended December 31, 2022

	2022 Budget (unaudited)	2022 Actual	2021 Actual
<b>Revenue</b>			
Property taxes	\$ 136,000	\$ 136,001	\$ 113,998
Grants in lieu	8,150	8,335	8,766
Sale of services	3,250	5,184	2,379
Revenue from own sources	93,555	151,558	147,552
Sale of logs	-	199,458	-
Multi-purpose building rental	12,200	13,028	11,900
Unconditional grants	389,000	483,000	389,000
Conditional grants	837,527	375,523	387,678
Interest and penalties on taxes and user fees	27,200	92,894	47,273
Collections for other agencies	188,510	232,374	194,042
	<u>1,695,392</u>	<u>1,697,355</u>	<u>1,302,588</u>
<b>Expenses</b>			
Legislative	35,800	30,999	26,435
General administration	404,100	308,364	307,757
Emergency services	3,000	2,440	10,086
Protective services	51,750	31,327	43,092
Common services	46,000	39,310	51,331
Wharf	10,120	560	5,060
Small craft harbour	16,700	12,068	10,467
Roads and public works	64,050	53,251	60,486
Economic development	4,500	317,839	242,320
Parks, recreation and tourism	83,300	73,230	56,731
Sewer lagoon	-	9,470	2,500
Multi-purpose building maintenance	63,700	57,473	54,180
Fiscal services	2,000	1,249	2,109
Amortization	137,889	114,037	139,162
Payments to other agencies	188,510	232,367	194,041
	<u>1,111,419</u>	<u>1,283,984</u>	<u>1,205,757</u>
<b>Annual surplus</b>	<u>583,973</u>	413,371	96,831
<b>Transfer from reserves</b>	141,685	-	-
<b>Investment in tangible capital assets</b>	(725,658)	-	-
<b>Accumulated surplus, beginning of year</b>		<u>10,207,332</u>	<u>10,110,501</u>
<b>Accumulated surplus, end of year</b>		<u>\$ 10,620,703</u>	<u>\$ 10,207,332</u>

**Village of Port Clements**  
**Water System - Statement of Financial Position**  
**As at December 31, 2022**

	<u>2022</u>	<u>2021</u>
<b>Financial assets</b>		
Due from general operating fund	\$ 659,959	\$ 639,501
<b>Non-financial assets</b>		
Tangible capital assets	<u>2,013,458</u>	<u>2,017,669</u>
	<u>\$ 2,673,417</u>	<u>\$ 2,657,170</u>
<b>Accumulated Surplus</b>		
Accumulated surplus	\$ 659,959	\$ 639,501
Equity in tangible capital assets	<u>2,013,458</u>	<u>2,017,669</u>
	<u>\$ 2,673,417</u>	<u>\$ 2,657,170</u>

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**Village of Port Clements**  
**Water System - Statement of Operations**  
**For the year ended December 31, 2022**

	<b>2022</b> <b>Budget</b> <small>(unaudited)</small>	<b>2022</b> <b>Actual</b>	<b>2021</b> <b>Actual</b>
<b>Revenue</b>			
User charges	\$ 62,000	\$ 61,912	\$ 57,685
Water frontage tax	52,600	52,570	52,640
Interest and other	2,350	2,385	2,004
	<u>116,950</u>	<u>116,867</u>	<u>112,329</u>
<b>Expenses</b>			
Administration	5,000	15,000	5,055
Amortization	26,000	14,545	17,043
Distribution	28,350	29,192	23,408
Repairs and maintenance	15,900	5,680	7,480
Wages and benefits	40,350	36,203	33,232
	<u>115,600</u>	<u>100,620</u>	<u>86,218</u>
<b>Annual surplus (deficit)</b>	<u>1,350</u>	16,247	26,111
<b>Transfer from surplus</b>	(1,350)		
<b>Capital projects</b>	-	-	-
<b>Accumulated surplus, beginning of year</b>		<u>2,657,170</u>	<u>2,631,059</u>
<b>Accumulated surplus, end of year</b>		<u>\$ 2,673,417</u>	<u>\$ 2,657,170</u>

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# Village of Port Clements

## Sewer System - Statement of Financial Position

As at December 31, 2022

	<u>2022</u>	<u>2021</u>
<b>Financial assets</b>		
Due from general operating fund	\$ 20,391	\$ 305,907
<b>Financial Liabilities</b>		
Liability for contaminated site	<u>4,479,385</u>	<u>3,425,832</u>
<b>Net financial assets</b>	<u>(4,458,994)</u>	<u>(3,119,925)</u>
<b>Non-financial assets</b>		
Tangible capital assets	<u>1,296,330</u>	<u>1,306,151</u>
	<u>1,296,330</u>	<u>1,306,151</u>
	<u>\$ (3,162,664)</u>	<u>\$ (1,813,774)</u>
<b>Accumulated surplus</b>		
Accumulated surplus	\$ (4,458,994)	\$ (3,119,925)
Equity in tangible capital assets	<u>1,296,330</u>	<u>1,306,151</u>
	<u>\$ (3,162,664)</u>	<u>\$ (1,813,774)</u>

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**Village of Port Clements**  
**Sewer System - Statement of Operations**  
**For the year ended December 31, 2022**

	<b>2022</b> <b>Budget</b> <b>(unaudited)</b>	<b>2022</b> <b>Actual</b>	<b>2021</b> <b>Actual</b>
<b>Revenue</b>			
User charges	\$ 33,000	\$ 33,350	\$ 31,560
Sewer frontage tax	35,700	35,665	35,728
	<u>68,700</u>	<u>69,015</u>	<u>67,288</u>
<b>Expenses</b>			
Administration	3,000	10,000	3,000
Amortization	18,000	9,821	10,971
Contaminated site remediation	1,750,000	1,355,168	21,177
Operations	9,850	10,735	12,074
Repairs and maintenance	11,000	1,882	3,922
Wages and benefits	26,100	30,299	29,053
	<u>1,817,950</u>	<u>1,417,905</u>	<u>80,197</u>
<b>Annual surplus (deficit)</b>	<u>(1,749,250)</u>	(1,348,890)	(12,909)
<b>Transfer to surplus</b>	(750)	-	-
<b>Capital grant</b>	1,750,000	-	-
<b>Accumulated surplus, beginning of year</b>		<u>(1,813,774)</u>	<u>(1,800,865)</u>
<b>Accumulated surplus, end of year</b>		<u>\$ (3,162,664)</u>	<u>\$ (1,813,774)</u>

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## Village of Port Clements

### Northern Capital and Planning Grant - Statement of Operations

For the year ended December 31, 2022

	<u>2022</u> <u>Budget</u> (unaudited)	<u>2022</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
<b>Revenue</b>			
Northern Capital and Planning Grant	\$ 729,000	\$ -	\$ -
Interest	<u>-</u>	<u>47,398</u>	<u>17,048</u>
	729,000	47,398	17,048
<b>Reserve funds, beginning of year</b>		<u>2,223,826</u>	<u>2,206,778</u>
<b>Reserve funds, end of year</b>		<u><u>\$ 2,271,224</u></u>	<u><u>\$ 2,223,826</u></u>

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# Port Clements Canada Day 2023

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## *Community Events & Winter Holidays Grants 2023*

### ***Village of Port Clements***

---

Marjorie Dobson  
P.O. Box 198  
36 Cedar Avenue West  
Port Clements, BC V0T 1R0

cao@portclements.ca  
O: 250-557-4295

### ***Marjorie Dobson***

---

P.O. Box 198  
36 Cedar Avenue West  
Port Clements, BC V0T 1R0

cao@portclements.ca  
O: 250-557-4295

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# Application Form

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## *Application Instructions*

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### Application Instructions:

- This application must be in the name of and submitted by the organization who will receive the grant payments and do the reporting.
- You can copy answers from a prior application to this one by clicking '*Copy Previous Answers*' and selecting an earlier grant application. The system will automatically move the answers of all matching questions to this application for editing.
- Throughout this process the named applicant will receive email notifications from Gwaii Trust's grant management system. Please be sure to read these emails as they often contain important information.
- If you are working with someone else on this request, you can invite them to be a Collaborator with read, edit, or submit privileges. To do so, please click the blue '*Collaborate*' button in the top right-hand corner of this screen.
- Collaborators will not receive system notification emails and cannot see Administrator Comments. Administrator comments are added if additional information is requested by your Grant Manager. Administrator Comments can be shared by downloading a PDF of the draft application by clicking the '*Application Packet*' button and emailing it to them.
- Links to external materials will not be reviewed or included in the decision-making process. An exception is for the Gwaii Trust Arts program where links to video or audio examples of works will be accepted.

**\*\*** Before you start your online application, make sure you have reviewed the guidelines for the grant you are applying for. **\*\***

- ♣ [Community Events Grant Application Guide](#)
- ♣ [Winter Holidays Grant Application Guide](#)

## *Project Information*

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### Project Name\*

The name of the project is attached to each and every form within your process. This is the "identifier" for the request. As applicable, please use either the Project Name, the Group's name or for an individual the Applicant's full name.

Port Clements Canada Day 2023

### Granting Stream\*

Please choose which grant you are applying for from the drop down list below.

Community Events

Community Events & Winter Holidays Grants  
2023

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### Project Location\*

Please check all the Gwaii Trust areas that apply.

Graham Island Central (Port Clements and Tlell)

### Other Location

If you answered 'Other' to the above question, please indicate where your project is located in the space provided below.

### Amount Pre-approved\*

Please enter the amount you have been pre-approved for here.

\$2,000.00

### Project Total Cost\*

Before you submit your application, make sure these numbers are updated and match those in your budget.

\$6,050.00

**Comment:** *Hi Marjorie,*

*The total project cost outlined in your budget is \$2,000. Please either update your budget to match this value or adjust this value to match your budget.*

### Project Start Date\*

Project must not be in progress or incur any expenses prior to approval.

06/30/2023

### Project Completion Date\*

Maximum project length is one year.

07/03/2023

### Project Summary\*

Please describe your project in 3-4 sentences.

Port Clements Canada Day Celebration activities starts from Friday Evening of June 30th to Monday of July 3, 2023.

The Celebrations includes a number of activities geared towards people of all ages, who are from different areas on Haida Gwaii, and visitors to the community.

Activities includes, but not limited to Children's fishing derby, Parade, Birdhouse competition, Ball games, Loggers sports, Tween & Teen activities, Mud bog, Seniors activities

C-1

## **Project Objectives**

### **Why is this project needed?\***

The Canada Day project is needed because it enables Canadians in general, and Port Clements in particular to celebrate Canada's culture, languages, diversity etc.

### **What will be the results from this project?\***

Opportunities created where people would have participated in the activities that created a sense of pride and belonging.

People from parts of Haida Gwaii congregating in one location to have fun

Families from different areas getting together

People's psychological well-being will improve through interactions, and physical activities

Positive effect on tourism, and businesses

### **What will be the benefit(s) from this project?\***

Participants leaving the event experiencing a sense of pride and belonging.

Improvement in peoples mental well-being

The reinforcement or development of of comradery relationships

Families from different areas getting together

People learning new things

Strengthened relationships

### **How many people will directly benefit from the project and who are they?\***

It is difficult to give exact numbers since this will be the second year after the effects of the COVID 19 pandemic.

However from previous estimates, we are expecting in the region of 500 to 750 people

Those who will directly benefit includes, but not limited to; participants in the various activities, vendors who come to sell their products, tourism, businesses in Port Clements and the region in general

### **Provide the name, date, and brief description of what event(s) this grant will support.\***

Children's Fishing Derby - Friday, June 30, 2023

Parade- Saturday, July 1, 2023

Ball Games- Saturday, July 1 to Sunday July 2/2023

Sunset Trail walk/run - Saturday July 1, 2023

Bird House Competition- Friday June 30 to Monday July 3/2023

### **Gwaii Trust Purposes\***

The purpose of the Gwaii Trust Society is to carry out activities beneficial to the communities of Haida Gwaii. From the list below, please select the Society purpose(s) that your project will support.

Cr-1

[Unanswered]

**Comment:** Please choose the Gwaii Trust purpose(s) that your project will support.

## Project Budget

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Complete and upload your project budget below. Download a template by [CLICKING HERE](#).

### Project Budget Upload\*

Budget 2023.xlsx

**Comment:** As mentioned above, if you decide to keep the total project cost at \$6,050 please update your budget to match.

*Please provide a little bit of detail in the notes column about the types of expenses you plan to purchase for each activity?*

## Letters of Support

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For project uploads please use the following formats Word, Excel, PDF, JPEG, screen shots, or pictures from cell phones.

### Upload a letter of support from the local community government.\*

Re Support Letter from the Village.pdf

**Comment:** Once available, please upload a letter from the local community government.

### Upload a letter of approval from the local Gwaii Trust director.\*

Gwaii Trust Letter of Support Port Clements.docx

**Comment:** Please upload a signed letter from the Director or an email confirming their approval.

## Additional Supporting Information

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For project uploads please use the following formats Word, Excel, PDF, JPEG, screen shots, or pictures from cell phones.

### Upload relevant supporting documentation #1 (Optional):

If you have a partnership letter or authorization letter to share, please upload it here.

G-1

## ***Certification***

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### **Certification\***

I certify that the information contained in this application and other submitted information are correct and complete at the date of submission. I confirm that I have appropriate signing authority to submit this proposal on behalf of the organization or that I have attached a written endorsement from someone with signing authority.

Submission of false or deliberately misleading information may result in the Gwaii Trust denying this and or future applications to the Trust under any of its granting programs.

Verbal or physical abuse of directors or staff in person, by phone, or in writing will not be tolerated. Offenses may result in Gwaii Trust denying current and future applications to any of its granting programs as per its workplace bullying, harassment and violence policy.

All applications submitted become the property of the Gwaii Trust, who may publish said applications on their website [www.gwaiitrust.com](http://www.gwaiitrust.com) or may otherwise utilize the content as the Gwaii Trust sees fit.

By checking the box, I agree to the above statements.

### **Newsletter Sign-up**

## File Attachment Summary

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### ***Applicant File Uploads***

- Budget 2023.xlsx
- Re Support Letter from the Village.pdf
- Gwaii Trust Letter of Support Port Clements.docx



# Canada Day Celebrations 2023

Village of Port Clements

1-May-23

Income	Amount	Type	Confirmed?	Notes
Gwaii Trust Society	\$ 2,000.00	Grant		
<b>Total funding</b>	<b>\$ 2,000.00</b>			
Expenses	Amount	Quote?	Funder	Notes
Childrens Fishing Derby	\$ 300.00	N/A	Gwaii Trust Society	
Sunset Trail walk/run	\$ 400.00	N/A	Gwaii Trust	
Parade	\$ 500.00	N/A	Gwaii Trust	
Bird House Competition	\$ 200.00	N/A	Gwaii Trust	
Ball games	\$ 600.00	N/A	Gwaii Trust	
<b>Total expenses</b>	<b>\$ 2,000.00</b>			
<b>Difference</b>	<b>\$ -</b>			

GS-1



The Village of  
**PORT CLEMENTS**  
*"Gateway to the Wilderness"*

36 Cedar Avenue West  
PO Box 198  
Port Clements, BC  
V0T1R0  
Phone : 250-557-4295  
FAX : 250-557-4568  
Email : [cao@portclements.ca](mailto:cao@portclements.ca)  
Web : [www.portclements.ca](http://www.portclements.ca)

May 1, 2023

Gwaii Trust Society

**RE: Community Events Grant**

Dear Sir/Madam:

This letter is to inform you that the support letter from the Village of Port Clements Council for the Community Events Grant will be submitted after the next Council meeting scheduled for May 15, 2023. I hope that this will not adversely affect our application.

Sincerely  
Marjorie Dobson  
Chief Administrative Officer

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April 27<sup>th</sup>, 2023

Village of Port Clements  
Port Clements, BC

Attention: Marjorie Dobson, CAO

Dear Marjorie,

Re: Canada Days Celebration – Community Events Grant Application

Canada Days is a great family event for all islanders to attend. I am very pleased to provide a letter of support for the Community Event Grant in the amount of \$2,000.

I look forward to seeing the event coming together and wish you all the best in success.

Kind regards,

*Maureen Bailey*

Maureen Bailey  
Director, Graham Island Central, Gwaii Trust

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