



2022 Annual Report

0650-20-00

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1. *Metchosin Council 2021*

Mayor John Ranns
 Councillor Kyara Kahakauwila
 Councillor Andy MacKinnon
 Councillor Sharie Epp
 Councillor Marie-Térèse Little

Council Standing Committees

Finance and Environment Committee	Councillor MacKinnon, Chair
Planning Committee	Councillor Kahakauwila, Chair
Parks Committee	Councillor Little, Chair
Public Works Committee	Councillor Epp, Chair

Advisory Committees to Council

Agricultural Advisory Select Committee Robin Tunnicliffe, Chair Councillor Little (Liaison) Brent Donaldson John Buchanan Tom Henry Karen Hoffman Bob Mitchell	Environmental Advisory Select Committee William Cave, Chair Councillor MacKinnon (Liaison) Erin Van de Water Michael Fischer Norm Hardy Jacqueline Clare Todd Manning Ric Perron Rebecca Nielsen Merrilee Hoen	Healthy Community Advisory Select Committee Shannon Carmen, Chair Councillor Epp (Liaison) Jane Hammond Peter Havers Betty Hildreth Shelly Donaldson Jenny Millar Johnny Carline Scott Dolff Russ Chipps (BBFN)
Heritage Advisory Select Committee Gaert Linnaea, Chair Councillor Epp (Liaison) Robert Patterson Christopher Pratt Janice Poulin Isabel Tipton Andy Yatsko	Parks and Trails Advisory Select Committee Mark Atherton, Chair Councillor Little (Liaison) Lee Johnston Ron Aubrey Jim Nan Brent Donaldson Ellen Dewar Gord Stodola	Trails Coordinator Randy Wickens (until June 2021) Adam Weir (June 2021 - Present)

2. Report on 2021 Services and Operations

General Government Summary

In the fourth year of Council's term, Metchosin Council acted on completing past initiatives and objectives. These included maintaining fiscal accountability, public works infrastructure projects, and school site visioning. The municipality continued to rely on contracted service providers for many professional services including, financial reporting, land use planning, subdivision approval, transportation planning, and bylaw enforcement.

Council continued with challenges during 2021 with the Global Pandemic of COVID-19, with restrictions lightening up near the end of 2021. The office remained closed to the public during 2021, offering services in person by appointment only and doing most of its business through email and phones. Staff returned to the office full time; meetings were still being held via Zoom during 2021.

Council meetings continued to be held on Zoom, In Camera meetings by telephone conferencing. Ministerial Order No. M0192 allows municipalities to conduct business without in person public attendance during the COVID 19 Pandemic. Metchosin Day 2021 has been cancelled due to COVID-19.

The District purchased new electronic technology, to improve interconnectivity and virtual communications, and worked towards upgrading the sound system for live stream Council meetings. This equipment was purchased with the Provincial COVID-19 Restart Grant for Local Governments. Staff are currently training to use the new streaming system, as well as implementing a new agenda portal on the website.

Property tax time continued to provide a challenge in 2021, and the installed window that opens by the front door continued to act as a kiosk window, allowing staff to receive tax payments, as well as permits and payments in other departments.

Council continued to work with staff on a Bylaw Enforcement Policy Review, a review of Council policies and procedures based on the best practices as recommended by the Office of the Ombudsperson.

Budgets and Property Tax Rates

Year	Value of Average household	Average Residential Taxes (Municipal)	Residential Tax Rate (Municipal)	Tax Increase (Municipal)	Total Budget
2021	\$867,353	\$1,139.79	1.3141	2.2%	\$7,611,132
2020	\$779,054	\$1,095.43	1.4061	4.9%	\$6,547,658
2019	\$792,976	\$1,036.72	1.2969	3.5%	\$6,385,617
2018	\$737,697	\$999.14	1.3544	1.9%	\$6,407,748
2017	\$589,664	\$968.46	1.6424	1.8%	\$6,532,085
2016	\$544,041	\$960.89	1.6424	2.1%	\$6,013,710

Land Use, Planning & Environmental Services

The District's first Housing Needs Report for the District was received early in 2021. The Housing Needs Report is a new legislative requirement for all local governments to collect data, analyze trends and identify existing and future projected housing gaps and housing supply needs in the community. The document provides Council with a good foundation from which to proceed with planning in the District.

Although COVID 19 made in-person meetings a challenge during 2021, the planning department continued to process applications, including 3 development variance permits, 2 development permits, 2 subdivision applications, 5 rezoning and/or OCP amendments and a Heritage Alteration Permit. Some of the applications improved public facilities within the Village Centre, including changes to the public works area of the municipal grounds, improvements to the cricket pitch, upgrades to the Metchosin Elementary School to welcome new tenants, and approval of alterations to the Metchosin School House museum. The District also officially added Blaney Trail to its list of parks by formally closing it as a road and designating it as a park.

The District's planner participated in some regional projects including transportation priority setting, coastal flood inundation mapping, agricultural plan initiatives, as well as reviewing and commenting projects on the District's borders, including the Olympic View rezoning that will bring some changes to the golf course community bordering Metchosin. The department also continued to collaborate with multiple agencies in the shared effort to conserve the rural character and sensitive ecological features at Mary Hill. The District continues to work with Beecher Bay First Nation towards the goal of creating a vision for Mary Hill that will retain the natural ecosystem valued by our communities.

The department also supports the District through processing of Freedom of Information requests and bylaw enforcement initiatives throughout the year.

Land Use Applications

Year	Rez /OCP	Temporary Use Permit	Dev Permit	Dev Variance Permit	Board of Variance	Soil Deposit	Soil Removal	Tree Cutting	Subd
2021	5	0	2	3	0	4	0	8	2
2020	0	0	2	7	0	7	0	17	5
2019	1	2	6	0	1	10	0	6	2
2018	0	0	1	3	0	8	0	6	1
2017	2	0	1	3	0	7	0	9	1
2016	2	1	4	0	0	6	0	7	1

Building Regulation Services

Building Regulation Services issues permits and inspects construction projects for health and safety to ensure that construction in Metchosin complies with the BC Building Code and municipal bylaws. This service operates on a cost recovery basis. Building permit fees are meant to cover the costs of providing this service. There were a total of 77 building permits issued in 2021.

Year	Building Permit Revenue (Based on value of construction)	Building Permits Issued	Number of New Homes
2021	\$88,728	77	9
2020	\$69,847	60	6
2019	\$100,593	76	7
2018	\$69,131	72	9
2017	\$101,415	75	11
2016	\$44,550	49	4

Fire Protection and Rescue Services

The Metchosin Fire Department provides fire and rescue services to the citizens of Metchosin through six distinct service areas: fire suppression, fire prevention, fire & life safety education, first responder (medical) program, fire inspections and rescue (vehicle crashes, rope & water rescue, animal rescue, etc.).

The Metchosin Fire Department trains to a Full-Service Level under the British Columbia Fire Service Playbook, which outlines levels of service and minimum required training standards for all municipal and regional fire departments.

Our local fire crews showed heavy involvement in the 2021 Wildfire Season in the interior. With over 8 weeks of deployments for varying crews which include – Structure Protection Crew, Tender Crew and Individual Resources such as Task Force Leaders, Division Supervisors and Staging Managers. Many of these crews were a collaboration with other department so as not to deplete or minimize our local response.

We were very fortunate to have the use of the Instinct Training Facility to utilize for training through the pandemic. This site allowed us to continue small group training away from our fire department which significantly reduced our risk of contamination of the whole.

With the support and perseverance of the 'Bring Back Our Calls' group, we have been engaged with BCEHS on a pilot project providing us response to all call levels. Previously these had been limited to just high acuity incidents. You should be seeing Metchosin Fire crews responding to all medical 911 calls now.

Year	Total Call Outs	Fires	First Response	Open Burning	Motor Vehicle Accidents	Other (including alarm bells and assist other agency)
2021	469 calls	114	122	58	39	136
2020	440 calls	124	111	67	47	91
2019	447 calls	101	129	36	42	139
2018	494 calls	94	158	56	63	123
2017	475 calls	109	162	36	58	110
2016	469 calls	119	117	38	64	131

Metchosin Emergency Program

The District of Metchosin Emergency Program involves five components: Search and Rescue, Emergency Communications, Emergency Social Services, Emergency Operations Centre and the Neighborhood Emergency Preparedness Program.

We are fortunate to have the dedication and commitment of a strong volunteer force which enables our Emergency Program to thrive. Without the efforts and time put in by these well-trained individuals, we would not have the strength in response and community involvement that exists now.

2021 was certainly a challenging year for disaster response throughout the province. In one day we had five defined 'disasters' happening at once: Extreme Heat Emergency, Flooding, Pandemic State of Emergency, Wildfire Declaration and a Tsunami Watch. We were very fortunate, while watching each disaster or emergency closely, Metchosin did not suffer any catastrophic loss.

The Metchosin Emergency Program continues to prepare, train and collaborate with our local team of volunteers & regional agencies, and re-engage with community partners. Through the utilization of provincial Community Emergency Preparedness Funding, we have and continue to bolster our local resources, equipment and capabilities, enabling us to better care for the community.

In partnership with the Metchosin Fire Department, the FireSmart Team (funding wholly through provincial grant programs) continue to provide FireSmart home assessments, mitigation and rebate support to the community, chipping coordination and educational events and community engagement. These provincial supports and programs will continue for the next 3-5 years. Additional considerations and funding will be provided as we feel the effects of climate change.

Transportation and Road Maintenance

The District of Metchosin's Public Works Department consist of three full time employees whose main function includes road and bridge maintenance and planning and other expenditures related to the District's road network. In addition, road maintenance works include the placement of centre line reflectors, mowing and brushing of roadside vegetation, fallen branch and hazardous tree removal on municipal property, as well as roadside trails maintenance. The Public Works employees provide fast and effective snow and ice control at all hours of the day or night.

A number of Capital road projects were undertaken in 2021 including the road resurfacing program. Additionally, crews worked to address roads, parking, beach signage and line painting issues caused by increased use of outdoor park and beach areas due to COVID-19 and population growth in neighbouring municipalities. The public works yard expansion and

fencing was a major project completed in 2021. This project is projected to be complete in 2022 with the construction of a new salt shed.

Public Requests for Road Maintenance Service

Year	Roads	Ploughing/ Mowing	Signs	Highway Admin	Misc	Garbage	Carcases	Trees/ Branches*
2021	85	3	10	1	13	25	36	50
2020	82	9	10	1	8	43	27	42
2019	139	6	18	0	21	26	38	
2018	180	13	23	0	13	42	55	
2017	173	38	29	0	10	46	42	
2016	158	1	18	2	7	25	24	

* Trees and Branches is a new category for 2020. Trees and branches were previously grouped into Roads or Miscellaneous and this would be why these numbers are down from last year.

Community Parks, Trails and Municipal Grounds

Community parks and trails are maintained by a group of dedicated volunteers. The Parks and Trails Advisory Select Committee continues to advocate for consideration of additional roadside trails whenever the municipality undertakes new road paving work or when CRD installs new water lines.

Bylaw Enforcement

The Municipality provides bylaw enforcement services on a complaint basis. The Chief Administrative Officer determines which bylaw issues are addressed by staff at a preliminary level and which are forwarded to contracted bylaw enforcement services.

Complaints Received

Year	Land Use	Building Bylaw	Tree Cutting	Misc (soil & blasting)	Noise
2021	56	6	3	6	4
2020	48	7	1	3	12
2019	39	3	3	10	11
2018	47	3	7	2	6
2017	31	2	6	4	7
2016	35	4	2	3	12

Contracted Services

Year	Contracted Services Cost	Soil Bylaw	Land Use Bylaw	Noise Bylaw	Unsightly Premises	Fine Revenue
2021	\$23,689.58	30.00hrs	128.75hrs	26.75hrs	16.25hrs	\$1,150.00
2020	\$30,414.39	79.25 hrs	83.50 hrs	57.00 hrs	49.25 hrs	\$3,565.00
2019	\$26,997.72	146.50 hrs	58 hrs	42.75 hrs	15.00 hrs	\$70
2018	\$15,120.00	41.0 hrs	38.75 hrs	14.75 hrs	21.75 hrs	\$200
2017	\$14,760.00	23.0 hrs	33.50 hrs	17.00 hrs	26.50 hrs	\$300
2016	\$14,040.00	19.50 hrs	51.25 hrs	4.50 hrs	10.25 hrs	\$100

Animal Control Services

Animal Control services are contracted to the Capital Regional District. Fine revenue is collected by the CRD in lieu of payment for the service.

Year	Patrol Hours	Fine Revenue (to CRD)	Impounds	Tickets/ Warnings
2021	418	\$307.00	17	32
2020	462.00	\$652.00	19	30
2019	331.75	\$435.00	24	19
2018	312 hours	\$1,019.00	22	41
2017	272.50 hours	\$1,325.00	32	33
2016	286.25 hours	\$1,176	31	20

Policing

In the 2021 census, Metchosin's population exceeded 5,000 and as of 2022 must now pay the RCMP directly for 70% of the cost of the officers assigned to the municipality, plus our share of civilian staff costs and accommodation. This will substantially increase the amount of policing costs for which the taxpayers are responsible. However, by using the Police Reserve to phase in the costs, the annual impact can be limited.

Recreation

The District of Metchosin is a co-owner of the West Shore Parks and Recreation Centre, along with View Royal, Colwood, Langford and Highlands.

Library Services

The District of Metchosin is a member of the Greater Victoria Public Library system which provides library services to Metchosin residents primarily from the Juan de Fuca Branch. Metchosin is a co-owner of the JDF Branch Building along with Highlands, Langford and Colwood.

Metchosin School Site

Exciting works are in progress at the school, following the news that the District was awarded a Federal/Provincial grant investing in a Covid-19 Canada Infrastructure Program Grant of \$944,603. Facilitated by the School Renovation Working Group, the money will be used for upgrades and renovations, mainly to the gym, to create a multi-purpose community event facility. Plans include refurbishing the floor, walls, and ceiling, plus new lighting, acoustics, audio visual equipment, and stage, as well as renovations to the kitchen and new washrooms.

Improvements are ongoing in the rest of the school, which is a busy hub these days through commercial leases, fire department training, and the soon to be operational Mile Zero nano brewery. In the old part of the school, the Metchosin Arts and Cultural Association has created a vibrant collection of renters to fill the various room, including the Art Pod Gallery. The group also has a maker space for people who need a temporary home for their artistic or cultural endeavours. At Christmas, MACCA held a well-attended open house, where the public could have an up close and personal look at all the activities.

3. Progress Report on 2021 Objectives and Measures

Objectives	Completion Goal	Progress
Fiscal Accountability <ul style="list-style-type: none"> Develop a long-term financial plan Identify Service Levels Setting up ongoing fiscal revenue for the Metchosin School site through lease agreements Gave out 2 x \$10,000 COVID Grants in Aid 	2021 2021 2021 2021	Ongoing Ongoing Ongoing Complete
Roads Capital Projects <ul style="list-style-type: none"> Replace Neild Road Culverts Witty Beach stairs remediation project in consultation with engineering professionals Public Works yard expansion Purchased used backhoe 	2021 2021 2020/2021 2021	Ongoing Ongoing Complete Complete
Road Maintenance Service <ul style="list-style-type: none"> Maintain superior level of roads maintenance and snow clearing service Removal of hazardous trees Line Painting on all primary, secondary and newly paved roads Resurface Harold Pl (from Kasani to end), Kasani Pl (from McVicker to end), La Bonne Rd (Liberty to Jelinek), Leeron (Pears to end), Liberty Dr, Wootton Rd 	2021 2021 2021 2021	Ongoing Ongoing Ongoing Complete
Trails and Recreation <ul style="list-style-type: none"> Maintenance and development of roadside trails Blaney Trail - Maintenance Pears Road roadside trail Sea Bluff Trail realignment Happy Valley roadside trail Mac Page (Hillman) Bridge Ongoing maintenance of existing trail system and future trail connectivity Removal of invasive species – English Holly Ongoing broom removal Memorial bench inventory New Parks & Trails Signage/Updating existing signage 	2021-2022 2021-2022 2021 2021 2021-2022 2021 2021-2022 2021-2022 2021-2022 2021-2021 2021-2022	Ongoing Ongoing Complete Complete Complete Complete Ongoing Ongoing Ongoing Ongoing Ongoing

3. *Progress Report on 2021 Objectives and Measures Con't*

Objectives	Completion Goal	Progress
Village Centre		
<ul style="list-style-type: none"> PTASC to continue working with HCAC to implement vision for village centre, including construction of perimeter trails within municipal grounds 	2021	Ongoing
<ul style="list-style-type: none"> Village Square – Grass area in front of School 	2021	Ongoing
Fire Rescue Services		
<ul style="list-style-type: none"> Collaborate with Instinct Training to create a regional training centre 	2022	Complete
<ul style="list-style-type: none"> Review and Update Operational Guidelines 	2022	Ongoing
<ul style="list-style-type: none"> Large Diameter Hose Replacement 	2023	Ongoing
<ul style="list-style-type: none"> Review technical training to NFPA Standards 	2020	Complete
<ul style="list-style-type: none"> Upgrade of CREST radio systems 	2022	Complete
<ul style="list-style-type: none"> FireSmart Program participation 	2025	Ongoing
Emergency Preparedness Program		
<ul style="list-style-type: none"> Review Food Supply Needs 	2023	Ongoing
<ul style="list-style-type: none"> Review and Equipment Upgrade 	2022	Ongoing
<ul style="list-style-type: none"> Community Wildfire Protection Plan 	2022	Ongoing
<ul style="list-style-type: none"> District Disaster Communication Plan 	2022	Ongoing
<ul style="list-style-type: none"> Increase Neighborhood Emergency Preparedness Program network (PODS) 	2023	Ongoing
<ul style="list-style-type: none"> Upgrade and Enhance our Community Emergency Communication Network 	2019	Complete
<ul style="list-style-type: none"> Finalize, Test & Implement our newly initiated Disaster Medical Response Plan 	2021	Complete
<ul style="list-style-type: none"> Increase volunteer engagement and capacity building 	2023	Ongoing
<ul style="list-style-type: none"> Create succession plan for emergency operations team 	2023	Ongoing
Healthy Community		
<ul style="list-style-type: none"> Investigate new initiatives/public spaces 	2021	Ongoing
<ul style="list-style-type: none"> Directional signage for municipal grounds 	2021	Complete
<ul style="list-style-type: none"> All Things Metchosin Initiative 	2021	Complete

3. *Progress Report on 2021 Objectives and Measures Con't*

Objectives	Completion Goal	Progress
Environment <ul style="list-style-type: none"> Continue Bullfrog Control Program Continue Species Inventories with Metchosin Biodiversity Project Support Metchosin Invasive Species Week Insect Biomass Project Produce ground water study brochure 	2021 2020 (postponed for 2021) 2021 2021 2021	Ongoing Ongoing Ongoing Ongoing Ongoing
Agriculture <ul style="list-style-type: none"> Encourage new farmers and growers in Metchosin 	2021	Ongoing
Heritage <ul style="list-style-type: none"> Heritage Roadside Signage First Nation Signage Old School House Renovations St. Mary's Church Renovations Directional signage for municipal grounds 	2021 2010 2021 2021 2021	Complete Ongoing Ongoing Ongoing Complete
Metchosin School Site <ul style="list-style-type: none"> Maintenance and repairs Renovations Negotiating Instinct Lease MACCA Spaces fully leased Arts Initiatives 	2021 2021 2021 2021 2021	Ongoing Ongoing Complete Complete Ongoing
Municipal Hall <ul style="list-style-type: none"> Records Management Review Indoor drinking water fountain Upgrade Council Chambers sound system and set up live streaming service for Council meetings Plexiglass protection for the front counter 	2021 2021 2021 2021	Ongoing Ongoing Complete Complete

4. 2022 and 2023 Objectives and Measures

Objectives	Completion
Fiscal Accountability <ul style="list-style-type: none"> Develop a long-term financial Plan Identify Service Levels Setting up fiscal revenue for the Metchosin School site through lease agreements 	Ongoing Ongoing Ongoing
General Government <ul style="list-style-type: none"> Policy Review Bylaw Enforcement Policy Review 	Ongoing Ongoing
Road Maintenance Service and Capital Projects <ul style="list-style-type: none"> Maintain superior level of roads maintenance and snow clearing service Maintenance of suspect trees Resurface Harold Pl (from Kasani Pl to end), Kasani Pl (from McVicker Rd to end), La Bonne Rd (Liberty Dr to Jelinek Pl), Leeron Pl (Pears Rd to end), Liberty Dr, Wootton Rd Resurface Bennett Rd, Rocky Point Rd (Happy Valley Rd to Kangaroo Rd) Install recessed pavement markers where possible on newly paved roads Witty Beach stairs remediation project in consultation with professional engineers Purchased used backhoe Lower Section Neild Rd culverts Public Works yard upgrades Placement and construction of new salt shed Install and maintain solar powered traffic control and warming devices Request for quote - five-ton dump truck 	Ongoing Ongoing Complete - 2021 Ongoing Ongoing Ongoing Complete - 2021 Ongoing Complete - 2021 2022 Ongoing 2022-2023
Healthy Community <ul style="list-style-type: none"> Encourage new members Discuss the future of the Committee 	2022/2023 2023
Heritage <ul style="list-style-type: none"> Encourage new members Discuss the future of the Committee 	2022/2023 2023

4. 2022 and 2023 Objectives and Measures Con't

Objectives	Completion
Trails and Recreation <ul style="list-style-type: none"> Maintenance and development of roadside trails Greenspace Review Ongoing maintenance of existing trail system and future trail connectivity Park Donation Program Review Memorial Bench Inventory New Parks & Trails Signage/Updating existing signage Eradication of English Holly from Metchosin parks Continue support for American Bullfrog eradication Clearing of invasive broom, Daphne, Gorse and Tansy Ragwort Happy Valley roadside trail from fire hall to Rocky Point Road Phase II Sea Bluff Trail realignment Removal of large English Holly and European Ash from Blinkhorn (with assistance from Don Hare at BD Invasive Species Council) Review of Metchosin Herbicide Policy W-100-50 Animal Control Amendment Bylaw Moralea's Gary Oak Meadow Restoration 	Ongoing Ongoing Ongoing Ongoing Ongoing Ongoing Ongoing Ongoing Complete Complete Complete Ongoing Ongoing Complete
Fire Rescue Services <ul style="list-style-type: none"> Enhance Technical Rescue Team, Maintain Equipment and Gear Cultural Diversity Training and Exercise Program Review/Update Inventory & Maintenance Program Firehall Replacement Committee & Review 	Ongoing Complete Ongoing Ongoing
Emergency Preparedness Program <ul style="list-style-type: none"> Community Wildfire Protection Plan Cultural Diversity Training and Exercise Program Enhance Neighborhood Emergency Preparedness Program (POD) Replace and Maintain Equipment and Facilities Improvements to Group Lodging Site Coordination Collaboration with Fire Hall Replacement Committee Update of Emergency Program/HRVA 	2022 Complete Ongoing Ongoing Ongoing Ongoing 2022

4. 2022 and 2023 Objectives and Measures Con't

Objectives	Completion
Environment <ul style="list-style-type: none"> Continue Bullfrog Control Program Continue Species Inventories with Metchosin Biodiversity Project Support Metchosin Invasive Species Week Insect Biomass Project Produce ground water study brochure Produce Metchosin Invasive Species Strategy Develop Climate Action Strategy Assist with Review of Tree Management Bylaw 	Ongoing Ongoing Ongoing Ongoing Ongoing Ongoing Ongoing
Agriculture <ul style="list-style-type: none"> Encourage new farmers and growers in Metchosin Educational campaign regarding Agriculture in Metchosin (Articles in Metchosin Muse) 	Ongoing Ongoing
Metchosin School Site <ul style="list-style-type: none"> Complete Grant-Related Projects Complete construction of Mile Zero Develop a parking plan Plan for a facility administrator Develop a village square gathering place 	2022/2023 2022/2023 2022/2023 2023 2022/2023
Municipal Hall <ul style="list-style-type: none"> Indoor drinking water fountain Implementation of New Agenda Portal on the Website Upgrade Website Upgrade Information Services Systems 	Ongoing 2022 2022 Ongoing

5. *Declarations of Council Member Disqualification*

In 2020, no Council members or former Council members were declared disqualified from holding office under section 111 of the *Community Charter*.

6. *Value of 2021 Permissive Tax Exemptions*

Property	Municipal Portion	Total Tax Exemption
Charitable, Philanthropic or other Not For Profit Corporations		
4401 William Head Road (Metchosin Community Hall)	\$ 1,804.56	\$ 3,915.75
1020 Malloch Road (BC SPCA)	\$ 8,770.83	\$ 21,079.40
Glinz Lake Road (Camp Thunderbird Society YMCA)	\$ 37,257.23	\$ 80,845.15
Victoria Motorcycle Club Lot A, Section 13	\$ 1,606.03	\$ 4,077.47
Land & Buildings for Public Worship and Halls		
4125 Metchosin Road (Anglican Synod of the Diocese of British Columbia)	\$ 4,426.38	\$ 9,604.89
Heritage		
4354 Metchosin Road (Anglican Synod of the Diocese of British Columbia)	\$ 3,688.05	\$ 8,002.77

DISTRICT OF METCHOSIN



Statements of Financial Information

2021

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Consolidated Financial Statements of

THE DISTRICT OF METCHOSIN

Year ended December 31, 2021

THE DISTRICT OF METCHOSIN

Consolidated Financial Statements

Year ended December 31, 2021

Financial Statements

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MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The accompanying consolidated financial statements of The District of Metchosin (the "District") are the responsibility of management and have been prepared in compliance with applicable legislation and in accordance with public sector accounting principles for local governments established by The Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in note 1 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 District's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

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

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



Chief Administrative Officer



KPMG LLP
St. Andrew's Square II
800-730 View Street
Victoria BC V8W 3Y7
Canada
Telephone (250) 480-3500
Fax (250) 480-3539

INDEPENDENT AUDITORS' REPORT

To the Mayor and Councilors of The District of Metchosis

OPINION

We have audited the consolidated financial statements of the District of Metchosis (the "District"), which comprise:

- the consolidated statement of financial position as at end of December 31, 2021
- the consolidated statement of operations 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, 2021 and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

BASIS FOR OPINION

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditors' Responsibilities for the Audit of the Financial Statements**" section of our auditors' report.

We are independent of the 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 District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



The District of Metchosin

- 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

KPMG LLP

Chartered Professional Accountants

Victoria, Canada
April 25, 2022

THE DISTRICT OF METCHOSIN

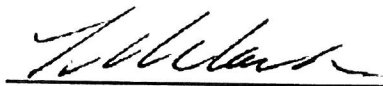
Consolidated Statement of Financial Position

December 31, 2021, with comparative information for 2020

	2021	2020
Financial assets:		
Cash and cash equivalents (note 2)	\$ 15,029,701	\$ 15,657,627
Accounts receivable	717,242	82,127
Taxes receivable	123,729	147,933
Other assets	29,410	29,404
	15,900,082	15,917,091
Liabilities:		
Accounts payable and accrued liabilities	1,400,967	2,301,924
Deposits payable	266,109	239,998
Prepaid property taxes	239,031	253,959
Wages and benefits payable (note 3)	242,448	224,684
Deferred revenue (note 4)	278,315	403,454
	2,426,870	3,424,019
Net financial assets	13,473,212	12,493,072
Non-financial assets:		
Tangible capital assets (note 5)	35,584,638	35,391,723
Prepaid expenses	84,479	20,979
	35,669,117	35,412,702
Commitments and contingencies (note 9)		
Accumulated surplus (note 6)	\$ 49,142,329	\$ 47,905,774

The accompanying notes are an integral part of these consolidated financial statements.

On behalf of the District:



Chief Administrative Officer

THE DISTRICT OF METCHOSIN

Consolidated Statement of Operations

Year ended December 31, 2021, with comparative information for 2020

	Financial plan (note 10)	2021	2020
Revenue:			
Taxes levied for municipal purposes (note 7)	\$ 2,805,988	\$ 2,826,251	\$ 2,766,120
Net grants in lieu of taxes	1,268,744	1,250,602	1,300,060
Sales and user fees	574,600	449,342	340,474
Government transfers (note 8)	890,000	1,653,647	2,445,333
Investment income	100,000	101,995	184,542
Penalties and interest	24,000	33,329	20,221
Other	582,200	709,326	203,627
Total revenue	6,245,532	7,024,492	7,260,377
Expenses:			
General government	1,367,459	1,186,256	987,728
Protective services	1,035,625	1,559,852	987,709
Transportation services	1,900,173	1,708,819	1,703,440
Planning and environmental services	111,331	99,537	103,453
Recreation and cultural services	1,545,944	1,233,473	1,109,320
Total expenses	5,960,532	5,787,937	4,891,650
Annual surplus	285,000	1,236,555	2,368,727
Accumulated surplus, beginning of year	47,905,774	47,905,774	45,537,047
Accumulated surplus, end of year	\$ 48,190,774	\$ 49,142,329	\$ 47,905,774

The accompanying notes are an integral part of these consolidated financial statements.

THE DISTRICT OF METCHOSIN

Consolidated Statement of Change in Net Financial Assets

Year ended December 31, 2021, with comparative information for 2020

	Financial plan (note 10)	2021	2020
Annual surplus	\$ 285,000	\$ 1,236,555	\$ 2,368,727
Acquisition of tangible capital assets	(2,150,600)	(1,768,104)	(1,335,674)
Amortization of tangible capital assets	1,327,525	1,389,234	1,404,524
Change in proportionate share of West Shore	-	185,955	95,153
	(823,075)	(192,915)	164,003
Acquisition of prepaid expenses	-	(63,500)	17,303
Change in net financial assets	(538,075)	980,140	2,550,033
Net financial assets, beginning of year	12,493,072	12,493,072	9,943,039
Net financial assets, end of year	\$ 11,954,997	\$ 13,473,212	\$ 12,493,072

The accompanying notes are an integral part of these consolidated financial statements.

THE DISTRICT OF METCHOSIN

Consolidated Statement of Cash Flows

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 1,236,555	\$ 2,368,727
Items not involving cash:		
Amortization of tangible capital assets	1,389,234	1,404,524
Change in proportionate share of West Shore	185,955	95,153
Changes in non-cash operating assets and liabilities:		
Accounts receivable	(635,115)	67,625
Taxes receivable	24,204	(16,472)
Other assets	(6)	(4,509)
Accounts payable and accrued liabilities	(900,957)	1,149,767
Wages and benefits payable	17,764	44,936
Prepaid property taxes	(14,928)	18,623
Deposits payable	26,111	(7,314)
Deferred revenue	(125,139)	126,232
Prepaid expenses	(63,500)	17,303
	1,140,178	5,264,595
Capital activities:		
Acquisition of tangible capital assets	(1,768,104)	(1,335,674)
Cash and cash equivalents	(627,926)	3,928,921
Cash and cash equivalents, beginning of year	15,657,627	11,728,706
Cash and cash equivalents, end of year	\$ 15,029,701	\$ 15,657,627
Supplemental cash flow information:		
Cash paid for interest	\$ 1,641	\$ 1,641
Cash received from interest	101,995	184,542

The accompanying notes are an integral part of these consolidated financial statements.

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements

Year ended December 31, 2021

The District of Metchosin (the "District") is a municipality in the Province of British Columbia and operates under the provisions of the Local Government Act and the Community Charter of British Columbia.

On March 11, 2020 the COVID-19 outbreak was declared a pandemic by the World Health Organization. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the District are not known at this time. Potential impacts on the District could include future decreases in revenue, future increases in expenses, impairment of receivables, impairment of investments or reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact of the economy are not known, an estimate of the financial effect on the District is not practical at this time.

1. Significant accounting policies:

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

(a) Reporting entity:

The consolidated financial statements reflect the combination of all the assets, liabilities, revenues, expenses, and changes in net financial assets of the District. The consolidated financial statements of the District includes the District's proportionate interest in West Shore Parks and Recreation Society ("West Shore"), an organization jointly controlled by the District. The District does not administer any trust activities on behalf of external parties.

(b) Basis of accounting:

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

(c) Government transfers:

Government transfers are recognized in the consolidated financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made. Government transfers with stipulations restricting their use are recognized in the financial statements as revenues in the period in which eligible expenses are incurred provided they are authorized and meet eligibility criteria.

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(d) Deferred revenue:

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

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

(e) Property tax revenue:

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

(f) Investment income:

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

(g) Cash and cash equivalents:

Cash and cash equivalents include investments in the Municipal Finance Authority of British Columbia ("MFA") Money Market Funds which are recorded at cost plus earnings reinvested in the funds.

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(h) Non-financial assets:

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

(i) Tangible capital assets

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

Asset	Useful life - Years
Land improvements	20 - 40
Buildings	20 - 50
Vehicles, machinery and equipment	4 - 25
Roads infrastructure	25 - 100

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

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

(ii) Contributions of tangible capital assets

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

(iii) Works of art and cultural and historic assets

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

(iv) Interest capitalization

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

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(i) Non-financial assets (continued):

(v) Contaminated sites

The District records a liability in its financial statements when contamination on non-active property exceeds an accepted environmental standard and the District is directly responsible, or accepts responsibility for the damage. The liability is measured at the District's best estimate of the costs directly attributable to remediation of the contamination. No contaminated sites liabilities have been recorded in these financial statements.

(j) Employee future benefits:

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

Sick leave, vacation pay and other retirement benefits are also available to the District's employees. Sick leave entitlements are accrued based on the estimated liability based on past history and can only be used while employed by the District. They are not paid out upon retirement or termination of employment. Accrued vacation represents earned and unused vacation amounts at the reporting date. The costs of retirement benefits are determined based on service and best estimates calculated as 1.5 days per year of service greater than 5 years. The obligations under these benefit plans are accrued as the employees render services necessary to earn the future benefits. The benefit amounts are included in wages and benefits payable.

(k) Use of estimates:

The preparation of 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, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Estimates include assumptions used in estimating historical cost and useful lives of tangible capital assets and in estimating provisions for accrued liabilities including employee future benefits. Actual results could differ from these estimates.

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

2. Cash and cash equivalents:

	2021	2020
Municipal Finance Authority - Money Market Funds	\$ 14,396,317	\$ 12,073,481
Bank deposits	633,384	3,584,146
	<u>\$ 15,029,701</u>	<u>\$ 15,657,627</u>

3. Wages and benefits payable:

Included in wages and benefits payable are accrued benefits of \$92,232 (2020 - \$98,506). This includes accrued sick leave, accrued vacation and retirement benefit.

Municipal Pension Plan

The Municipality and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the Plan, including investment of assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2020, the plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 contributors from local governments.

The most recent valuation for the Municipal Pension Plan as at December 31, 2018 indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2021, with results available later in 2022. 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.

The District paid \$91,485 (2020 - \$65,030) for employer contributions and District employees paid \$77,896 (2020 - \$75,792) for employee contributions to the plan in fiscal 2021.

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

3. Wages and benefits payable (continued):

GVLRA – CUPE Long-Term Disability Trust

The Trust was established January 1, 1987 as a result of negotiations between the Greater Victoria Labour Relations Association representing a number of employers and the Canadian Union of Public Employees representing a number of CUPE locals. The Trust's sole purpose is to provide a long-term disability income benefit plan. The District and its employees each contribute equal amounts into the Trust. The total plan provision for approved and unreported claims was actuarially determined as of December 31, 2020. At December 31, 2020, the total plan provision for approved and unreported claims was \$21,661,600 (2020 - \$19,081,300) with a plan surplus of \$4,450,361 (2020 - \$4,244,806). The actuary does not attribute portions of the unfunded liability to individual employers. The District paid \$10,212 (2020 - \$8,891) for employer contributions and District employees paid \$10,212 (2020 - \$8,891) for employee contributions to the plan in fiscal 2021.

4. Deferred revenue:

	2021	2020
Subdivision servicing	\$ 153,880	\$ 153,819
West Shore	124,435	249,635
Total deferred revenue	\$ 278,315	\$ 403,454

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

5. Tangible capital assets:

	Land	Land improvements	Land	Buildings	Vehicles, machinery and equipment	Roads infrastructure	Assets under construction	Total 2021	Total 2020
Cost:									
Balance, beginning of year	\$ 8,326,460	\$ 522,003	\$ 4,714,137	\$ 2,674,052	\$ 65,063,104	\$ 55,456	\$ 81,355,212	\$ 80,553,646	
Change in proportionate share of West Shore Additions	-	-	(257,743)	(23,140)	-	-	(280,883)	(141,342)	
Disposals	-	45,690	489,344	149,712	998,816	84,542	1,768,104	1,335,674	
	-	-	-	(25,438)	(386,308)	-	(411,746)	(392,767)	
Balance, end of year	8,326,460	567,693	4,945,738	2,775,186	65,675,612	139,998	82,430,687	81,355,211	
Accumulated amortization:									
Balance, beginning of year	-	193,113	2,901,845	1,640,207	41,228,323	-	45,963,488	44,997,920	
Change in proportionate share of West Shore Disposals	-	-	(75,949)	(18,978)	-	-	(94,927)	(46,189)	
Amortization	-	-	-	(25,438)	(386,308)	-	(411,746)	(392,767)	
	-	19,604	154,803	153,616	1,061,211	-	1,389,234	1,404,524	
Balance, end of year	-	212,717	2,980,699	1,749,407	41,903,226	-	46,846,049	45,963,488	
Net book value, end of year	\$ 8,326,460	\$ 354,976	\$ 1,965,039	\$ 1,025,779	\$ 23,772,386	\$ 139,998	\$ 35,584,638	\$ 35,391,723	

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

5. Tangible capital assets (continued):

(a) Tangible capital assets disclosed at nominal values:

Where an estimate of fair value could not be made, the tangible capital asset has been recognized at a nominal value. Land is the only category to which nominal values can be assigned.

(b) Works of art and historical treasures:

The District manages and controls various works of art and non-operational historical cultural assets including artifacts, paintings and sculptures located at District sites and public display areas. These assets are not recorded as tangible capital assets and are not amortized.

(c) Write-down of tangible capital assets:

The write-down of tangible capital assets during the year was nil (2020 - nil).

6. Accumulated surplus:

Accumulated surplus consists of unappropriated operating funds, various appropriated operating funds and reserve funds.

	2021	2020
Reserve funds:		
Capital:		
General Capital Reserve	\$ 351,441	\$ 185,493
Parkland Acquisition Reserve	253,341	248,373
Gas Tax Reserve	678,520	495,818
	<u>1,283,302</u>	<u>929,684</u>
Capital replacement:		
Road Capital and Maintenance	2,476,260	2,328,505
Fire Equipment Replacement Reserve	444,095	517,933
Municipal Equipment Reserve	188,816	213,901
Building Replacement	2,341,744	2,071,002
School Building Reserve	169,421	112,131
Trails Replacement Reserve	71,266	-
	<u>5,691,602</u>	<u>5,243,472</u>
Balance forward	\$ 6,974,904	\$ 6,173,156

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

6. Accumulated surplus (continued):

	2021	2020
Balance forward	\$ 6,974,904	\$ 6,173,156
Appropriated operating funds:		
Operating:		
Safe Restart COVID-19 grant	803,602	1,310,717
Policing phase-in	1,265,115	1,240,309
Recreation taxation equalization reserve	1,509,934	1,278,559
Tax stabilization	78,266	78,266
Carbon neutral	47,505	41,505
Victoria library	27,039	27,039
	<u>3,731,461</u>	<u>3,976,395</u>
Surplus accounts:		
Snow and storm reserve	143,000	129,000
Legal, insurance, consulting	118,000	98,000
Revenue shortfall	256,000	365,000
Public works efficiency	134,887	60,763
Business development	44,000	36,000
Planning	46,000	36,000
Public works minor infrastructure	175,000	140,000
Environment reserve	45,000	40,000
Elections reserve	25,000	20,000
Fire equipment reserve	79,653	10,350
Admin computer reserve	33,000	17,000
	<u>1,099,540</u>	<u>952,113</u>
Total reserve and appropriated operating funds	11,805,905	11,101,664
Unappropriated operating funds	1,751,784	1,412,387
	<u>13,557,689</u>	<u>12,514,051</u>
Equity in tangible capital assets	35,584,638	35,391,723
	<u>\$ 49,142,327</u>	<u>\$ 47,905,774</u>

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

7. Taxes levied for municipal purposes:

	2021	2020
Taxes levied for municipal purposes:		
Property taxes	\$ 2,755,757	\$ 2,695,203
1% utility taxes	70,917	70,917
	2,826,674	2,766,120
Taxes levied for other authorities:		
School authorities	2,278,928	2,120,124
Capital Regional District	419,319	397,443
Capital Regional Hospital District	278,574	274,866
BC Transit	283,713	266,709
BC Assessment Authority	64,635	61,261
Municipal Finance Authority	307	281
Police tax	266,781	254,690
	3,592,257	3,375,374
Total property taxes collected	\$ 6,418,931	\$ 6,141,494

8. Government transfers:

	2021	2020
Operating transfers:		
Provincial	\$ 784,238	\$ 592,717
Other	5,343	3,706
West Shore	345,589	55,522
Safe Restart Grant	-	1,540,000
	1,135,170	2,191,945
Capital transfers:		
Gas Tax	518,477	253,388
Total revenue	\$ 1,653,647	\$ 2,445,333

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

9. Commitments and contingencies:

- (a) The Capital Regional District (the "CRD") debt, under provisions of the Local Government Act, is a direct, joint and several liability of the CRD and each member municipality within the CRD, including the District.
- (b) The District is a shareholder and member of the Capital Region Emergency Service Telecommunications (CREST) Incorporated which provides centralized emergency communications, and related public safety information services to municipalities, regional districts, the provincial and federal governments and their agencies, and emergency service organizations throughout the Greater Victoria region and the Gulf Islands. Members' obligations to share in funding ongoing operations and any additional costs relating to capital assets are to be contributed pursuant to a Members' Agreement.
- (c) The District is a defendant in various lawsuits for which no liability is reasonably determinable at this time. Should the claims be successful as a result of litigation, amounts will be recorded when a liability is likely and determinable. The District is self-insured through membership in the Municipal Insurance Association of British Columbia. Under this program, member municipalities are to share jointly for general liability claims against any member in excess of \$10,000. Should the Association pay out claims in excess of premiums received, it is possible that the District, along with the other participants, would be required to contribute towards the deficit.

10. Financial plan data:

The financial plan data presented in these consolidated financial statements is based upon the 2021 financial plan adopted by Council on May 3, 2021.

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

11. West Shore Parks and Recreation Society:

(a) Capital asset transfer:

The CRD transferred the lands and facilities comprising the Juan de Fuca Recreation Centre to the following municipal partners (the "Municipalities") in 2002: City of Langford, City of Colwood, District of Highlands, District of Metchosin and Town of View Royal.

The lands and facilities were transferred to the Municipalities in their proportionate share, as specified in the Co-Owners' Agreement. Future improvements are allocated among the partners as per the cost sharing formula in effect each year for each service or facility, as outlined in a Members' Agreement. For 2021, the District's share of improvements purchased by the Society on its behalf is \$396,992 (2020 - \$116,190).

Because the cost sharing formula in the Members' Agreement produces different cost shares for the members from year-to-year, there is an adjustment to increase or decrease the opening fund balances. In 2021, the District recorded a decrease of \$185,955 (2020 - \$295,153).

The Municipalities have each become members in the Society, which was incorporated to provide parks, recreation and community services to the Municipalities under contract. Under terms of an Operating, Maintenance and Management Agreement, the Society is responsible to equip, maintain, manage and operate the facilities located at the recreation centre.

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

11. West Shore Parks and Recreation Society (continued):

(b) Consolidation:

Financial results and financial plan for the Society are consolidated into the District's financial statements proportionately, based on the cost sharing formula outlined in the Members' Agreement. In 2020, the District's proportion for consolidation purposes was 7.646% (2020 - 7.864%). Condensed financial information for the Society is as follows:

	2021	2020
Financial assets	\$ 4,128,433	\$ 4,767,787
Financial liabilities	2,755,185	4,211,496
Net financial assets	1,373,248	556,291
Non-financial assets	1,112,757	1,042,698
Accumulated surplus	\$ 2,486,005	\$ 1,598,989
Revenues	\$ 10,098,436	\$ 4,439,706
Requisition from members	6,331,273	5,071,039
	16,429,709	9,510,745
Expenses	15,542,693	10,337,446
Annual deficit	\$ 887,016	\$ (826,701)

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

12. Segmented information:

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

General Government

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

Protective Services

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

Transportation Services

Transportation services is responsible for transportation functions including roads and streets. As well, services are provided around infrastructure, transportation planning, pedestrian and cycling issues and on-street parking regulations, including street signs and painting.

Planning and Environmental Services

Planning works to achieve the District's community planning goals through the official community plan and other policy initiatives.

Recreation and Cultural Services

Parks is responsible for the maintenance and development of all park facilities. Recreation services facilitate the provision of recreation and wellness programs and services through West Shore.

The accounting policies used in these segments is consistent with those followed in the preparation of the financial statements as disclosed in Note 1. The following table provides additional financial information for the foregoing segments.

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

12. Segmented information (continued):

2021	General Government	Protective Services	Transportation Services	Planning and Environmental Services	Recreation and Cultural Services	Total
Revenue:						
Taxation	\$ 3,195,351	\$ -	\$ -	\$ -	\$ 881,502	\$ 4,076,853
Sale of service	32,986	31,448	22,206	7,496	355,207	449,343
Government transfers	1,141,932	166,125	-	-	345,589	1,653,646
Other	252,431	539,052	13,000	1,100	39,067	844,650
Total revenue	4,622,700	736,625	35,206	8,596	1,621,365	7,024,492
Expenses:						
Salaries and wages	614,832	450,986	287,749	28,870	-	1,382,437
Contracted services	317,991	721,678	191,518	68,815	930,290	2,230,292
Materials and supplies	188,530	297,028	102,924	1,852	5,586	595,920
Interest and other	1,512	-	-	-	-	1,512
Amortization	63,391	90,160	1,126,628	-	109,055	1,389,234
Change in proportionate share of West Shore	-	-	-	-	188,542	188,542
Total expenses	1,186,256	1,559,852	1,708,819	99,537	1,233,473	5,787,937
Annual surplus (deficit)	\$ 3,436,444	\$ (823,227)	\$ (1,673,613)	\$ (90,941)	\$ 387,892	\$ 1,236,555

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

12. Segmented information (continued):

2020	General Government	Protective Services	Transportation Services	Planning and Environmental Services	Recreation and Cultural Services	Total
Revenue:						
Taxation	\$ 3,169,533	\$ -	\$ -	\$ -	\$ 896,647	\$ 4,066,180
Sale of services	8,753	63,011	1,702	7,775	259,233	340,474
Government transfers	2,427,838	17,494	-	-	-	2,445,332
Other	214,740	101,780	1,000	27,601	63,269	408,390
Total revenue	5,820,864	182,285	2,702	35,376	1,219,149	7,260,376
Expenses:						
Salaries and wages	591,276	442,077	250,780	28,877	-	1,313,010
Contracted services	206,715	185,886	223,039	74,331	894,135	1,584,106
Materials and supplies	132,377	266,461	83,559	245	9,011	491,653
Interest and other	3,204	-	-	-	-	3,204
Amortization	54,156	93,285	1,146,062	-	111,021	1,404,524
Change in proportionate share of West Shore	-	-	-	-	95,153	95,153
Total expenses	987,728	987,709	1,703,440	103,453	1,109,320	4,891,650
Annual surplus (deficit)	\$ 4,833,136	\$ (805,424)	\$ (1,700,738)	\$ (68,077)	\$ 109,829	\$ 2,368,726

THE DISTRICT OF METCHOSIN

Statement of BC Safe Restart Grant

Year ended December 31, 2021
(Unaudited)

Covid Restart Grant Accounting for 2021

Restart Grant Amount Brought forward from 2020			1,310,717
Addressing revenues shortfalls;	Casino Revenue	44,360	
	School Rental Revenue	88,668	
	Interest Income	49,368	
Expenses;			
Administration Department	direct covid supplies etc	6,957	
Administration Department	Covid grants to community groups	20,000	
Administration Department	IT and remote access work and equipment	80,000	
Fire Department	personal protective equipment	19,702	
Fire Department	Covid Ipads/Otterboxes	5,138	
Bylaw Department	covid signs, parks parking lot line painting	19,251	
Recreation	Westshore Parks & Recreation Grant	76,765	
Operating Transfer		410,209	
Reserves Transfer	Interest Income Reserves	96,906	507,115
Restart Grant Amount carried over to 2021			<u>803,602</u>

THE DISTRICT OF METCHOSIN

Schedule of Guarantee and Indemnity Agreements

Year ended December 31, 2021

The District of Metchosin has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

THE DISTRICT OF METCHOSIN

Schedule of Remuneration and Expenses

Year ended December 31, 2021

<u>Mayor & Council</u>		<u>Remuneration</u>	<u>Taxable Benefits</u>	<u>Expenses</u>
Ranns, J.	Mayor	\$27,449.40		0.00
MacKinnon J.	Councillor	16,220.04		191.45
Kahakauwila, K.	Councillor	16,220.04		346.09
Epp, S.	Councillor	16,220.04		316.29
Little, M.T.	Councillor	16,220.04		191.45
		<u>92,329.56</u>		<u>1,045.28</u>

Employees Over \$75,000

Urlacher L.	CAO	88,585.84	439.68	479.08
Dunlop, S.	Fire Chief	*122,671.95	439.68	6,248.91
Grivel, G.	Pub Wks	*93,727.82	435.26	0.00
Swanson, A.	Finance	86,198.91	439.68	103.00

<u>391,184.52</u>	<u>1,754.30</u>	<u>6,830.99</u>
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Other Employees

<u>635,478.42</u>	<u>n/a</u>
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<u>\$1,118,992.50</u>	<u>1,754.30</u>	<u>7,876.27</u>
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* These amounts include regular remuneration as well as amounts paid through Metchosin Volunteer Fire Department in respect of BC Wildfire deployment (see separate schedule)

THE DISTRICT OF METCHOSIN

Schedule of Severance Agreements

Year ended December 31, 2021

There were no severance agreements made between the District of Metchosin and its non-unionized employees during fiscal year 2021.

THE DISTRICT OF METCHOSIN

Schedule of Payments Made to Suppliers for the Provision of Goods or Services

Year ended December 31, 2021

<u>Supplier Name</u>	<u>Amount</u>
A0014 AHLT PROJECTS LTD	25,999.08
A0110 AON REED STENHOUSE INC	31,793.00
A0221 ASSOCIATED FIRE SAFETY	47,556.97
B0002 BC HYDRO	42,962.82
B0276 BENSON EXCAVATING	35,184.97
B0295 BROADWELL SERVICES INC.	44,134.65
B0296 BRANDT TRACTOR	96,208.00
C0104 CAPITAL CITY PAVING	919,015.66
C0108 CAPITAL REGIONAL DISTRICT	28,542.30
C0184 CREST	75,427.60
D0201 DISTRICT OF SOOKE	101,226.37
D0239 DFS MOTORS LTD	74,272.94
F0371 FRENCH ENTERPRISES LTD.	26,510.97
I0008 ICONIX WATERWORKS LP	53,513.82
I0084 INSTINCT TRAINING INC	143,956.40
K0201 KPMG LLP, T4348	25,278.75
K0202 KJA CLEANING SERVICES	26,488.49
L0056 LEFTSIDE PARTNERS INC.	33,941.25
M0030 MUNICIPAL INSURANCE ASSOC OF B C	35,656.00
M0054 MARTIGNAGO CONSULTING LTD.	29,739.00
M0123 METCHOSIN VOLUNTEER FIREFIGHTERS SOCIETY	270,730.60 *
M0240 MUNICIPAL PENSION PLAN	176,152.75
M0330 MYRA SYSTEMS CORP.	111,291.71
O0062 ON-LINE VENTURES INC.	28,276.45
P0019 PACIFIC BLUE CROSS	27,174.86
R0001 RECEIVER GENERAL	37,286.28
R0002 RECEIVER GENERAL	259,069.38
R0043 ROCKY MOUNTAIN PHOENIX	77,310.00
S0096 SCHO'S LINE PAINTING LTD.	26,132.24
T0105 TD VISA	87,299.01
T0313 TREL DEVELOPMENTS LTD	64,825.83
Payments Made (Vendors Over \$25000)	3,062,958.15
Miscellaneous Payments (\$25000 and Under)	994,781.31
Payments Made as Grants	147,489.00
TOTAL Payments	4,205,228.46

*Included in this amount are payments for BC Wildfire Depoyment
(see attached schedule)

Paid to Metchosin Volunteer Firefighters Society in 2021

Payments for 2021 BC Wildfire Deployment

S. Dunlop*	Staging Manager/TFL	23,999	
S. Dunlop*	Personal Vehicle	<u>1,190</u>	25,189
S. Henning	Personal Vehicle	59,963	
S. Henning	Fire Crew	<u>19,642</u>	79,605
G. Grivel*	Fire Crew		8,326
Other Fire Crew		<u>135,677</u>	248,797
Grants and Contributions			14,154
Other	Repaid in 2022		7,780
Total Payments			<u><u>270,731</u></u>

* Also included in Remuneration report

THE DISTRICT OF METCHOSIN

Schedule of Grants & Contributions

Year ended December 31, 2021

<u>Receipient Name</u>	<u>Amount</u>
BIKE VICTORIA SOCIETY	300.00
BLANEY TRAIL RESTORATION	8,491.00
CRISIS INTERVENTION & PUBLIC INFO SOCIETY OF VICTORIA	900.00
HABITAT ACQUISITION TRUST	700.00
INTERMUNICIPAL ADVISORY COMMITTEE ON DISABILITY	250.00
METCHOSIN COMMUNITY ASSOCIATION	10,000.00
METCHOSIN HALL SOCIETY	15,500.00
METCHOSIN PRESCHOOL SOCIETY	1,500.00
METCHOSIN SEARCH AND RESCUE	776.00
METCHOSIN SENIOR'S ASSOCIATION	15,800.00
METCHOSIN VOLUNTEER FIREFIGHTERS SOCIETY	14,154.00
REMBRANCE DAY CELEBRATIONS	549.00
ROYAL BAY SECONDARY GRADUATION	254.00
VANCOUVER ISLAND SOUTH FILM & MEDIA	700.00
WEST SHORE PARKS & RECREATION SOCIETY	77,265.00
WILD WISE SOCIETY	350.00
	<hr/>
	147,489.00

THE DISTRICT OF METCHOSIN

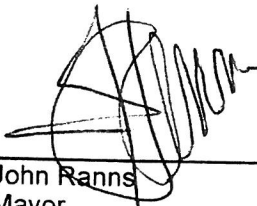
Statement of Financial Information Approval

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approve all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.



Lisa Urlacher
Chief Financial Officer

May 2/22
Date



John Ranns
Mayor

May 2/22
Date