

District of Port Hardy 2015 Annual Report



LIVE

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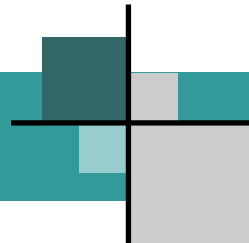
ADVENTURE

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Mayor Hank Bood



Message from Mayor & Council



On behalf of Council I am pleased to present the 2015 District of Port Hardy Annual Report. This document tells of our vision, values, goals, objectives and equally important, our Annual Report gives an accurate picture of Port Hardy's financial position.

Progress and positive change are being made in a number of areas including:

- Connectivity (high speed internet);
- Seniors -exploration of further additions to our senior's living centre and care capacity;
- Investments - the private sector is investing in our tourism industry;
- Marine industry - continues to outperform, creating many new well paid local jobs;
- Forestry - we are working closely with our forestry sector concerning the importance local employment has to our viability.

We have come to the stage that the cost of repair and maintenance of our recreation facility has become more than the cost of building a new facility. This is an exciting project and we will be looking to you, the public to join us in deciding what we would like to accomplish in this regard.

2015 brought many changes to the District staff and I am really encouraged by the capacity we now have to make Port Hardy a better place for all of us. We can do this in a way that recognizes that our priority is to deal with your needs in a thoughtful, courteous and respectful manner. We do work for you.

Council is committed to working together with the citizens of Port Hardy to move the District forward and realize the many opportunities for growth and development that lie ahead.

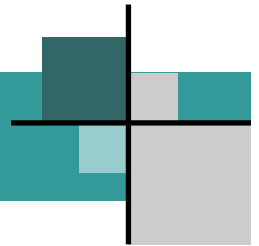
Appointments

Executive Committee, Finance Committee, Regional District of Mt. Waddington Board, Regional Hospital Board, BC Ferries Northern Advisory Committee, Island Coast Economic Trust, Municipal Insurance Association

hbood@porthardy.ca



Mayor & Council

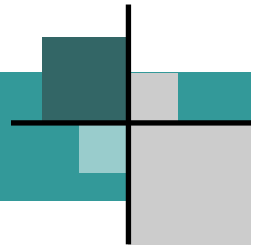


Standing: Councillor Dennis Dugas, Councillor Rick Marcotte, Councillor Fred Robertson, Councillor John Tidbury. Sitting: Councillor Pat Corbett-Labatt, Mayor Hank Bood, Councillor Jesse Hemphill.

The Mayor and Council for the District of Port Hardy were elected for a four-year term in November of 2014. Each member of Council represents the District at large and is appointed to both Port Hardy and Regional committees. Council is committed to ensuring that policies and decisions implemented are in the best interests of Port Hardy citizens.



Council



Councillor Pat Corbett-Labatt

Appointments



Executive Committee, Finance Committee, First Nations Relations Committee, Poverty Pilot Program, Regional District Mt. Waddington Board (alternate) Regional Hospital Board (alternate), Mt. Waddington Health Network, Primary Health Care Local Working Group, Hardy Bay Senior Citizens Society

pcorbett-labatt@porthardy.ca



Councillor Dennis Dugas

Appointments

Executive Committee, Finance Committee, Operational Services Committee, Regional District of Mt. Waddington Board, Regional Hospital Board

ddugas@porthardy.ca



Councillor Jessie Hemphill

Appointments

Executive Committee, Finance Committee, First Nations Relations Committee, Community Consultative Committee, Port Hardy Heritage Society, Port Hardy Twinning Society, Vancouver Island Regional Library

jhemphill@porthardy.ca



Council



Councillor Rick Marcotte

Appointments



Executive Committee, Finance Committee, Operational Services Committee, Parks & Recreation Review Committee, Community Consultative Committee, Emergency Planning Committee, Port Hardy Fire Rescue, Scott Islands Advisory Committee, Vancouver Island North Tourism

rmarcotte@porthardy.ca



Councillor John Tidbury

Appointments

Executive Committee, Finance Committee, Operational Services Committee, Parks & Recreation Review Committee, Emergency Planning Committee, Regional District Mt. Waddington Board (alternate), Regional Hospital Board (alternate), Mt. Waddington Regional Transportation Committee, North Island Regional Emergency Planning Committee, Vancouver Island North Woodlands Advisory Group

jtidbury@porthardy.ca



Councillor Fred Robertson

Appointments

Executive Committee, Finance Committee, First Nations Relations Committee, Parks & Recreation Review Committee, Job Fair Committee, Mt. Waddington Health Network, Vancouver Island Regional Library (alternate)

frobertson@porthardy.ca



Message from the Chief Administrative Officer



Welcome and thank you for your interest in the 2015 Annual Report. The District had many staff changes in 2015. We said “Goodbye” to the retiring CAO, Rick Davidge who served our community well for many years.

The District welcomed Heather Nelson-Smith to the role of Director of Corporate Services. Heather, previously the CAO for Alert Bay brings an enthusiastic, fun loving spirit to the District with a “do whatever it takes” attitude when it comes to serving the community.

Abbas Farahbakhsh became the newly appointed Director of Operations. Abbas was previously with the City of Duncan and Town of Ladysmith. Abbas brings a wealth of knowledge to the District. His sincere and calm demeanor is a strength the community can believe in to accomplish the many projects the District brings forward.

The position of the Director of Finance now lies with Adrian Maas. Adrian gave many years of service to the Vancouver Island Regional Library and the City of Campbell River prior to joining the District. We are pleased with the depth of knowledge Adrian brings to guide and inform Council and the District with respect to financial decision making.

Sean Mercer, the District Manager of Operations, was given a more complex position with the addition of the Recreation Facility operations. Sean’s new title is Manager of Operations and Community Services. Sean brings a community first thought process to his position with the District. Sean has been a long time employee of the District and is able to share his knowledge of the community operations.



Message from the Chief Administrative Officer



With senior staff in transition throughout 2015 the District relied heavily on the consistent and dedicated District employees to start many of the projects for 2015. Some projects which began in 2015 will be completed in 2016.

- Storey's beach ball fields
- Seawall light fixtures
- Local road infrastructure
- Aquatic centre study
- Dump truck
- Curling club renovations
- Kains Lake study
- Airport Wastewater Treatment Plant assessment



The wildfire of July 2015 will long be remembered in our community. It was a difficult time for many in the District however it was also a time of pride and strength. We came together as a community in support of one another and also in support of all the fearless, hardworking BC Wildfire Services staff who came to protect the District. It was a very strong statement of the resilient and caring nature of our community.

Council appointed me to the position of the Chief Administrative Officer for the District in November 2015, which I am honoured to accept and will work to serve the community to the best of my ability.

Thank you and we hope you enjoy the 2015 District of Port Hardy Annual Report.

Allison McCarrick



The Leadership Team



Allison McCarrick
Chief Administrative Officer

Heather Nelson-Smith
Director of Corporate Services

Adrian Maas
Director of Finance

Abbas Farahbakhsh
Director of Operations

Sean Mercer
*Manager of Operations and
Community Services*

Melinda Dennison
Aquatic Coordinator

Vern Braun
Recreation Facility Foreman

Leah Robinson & Angela Smith
Harbour Managers

Schell Nickerson
Fire Chief

Brent Borg
Deputy Fire Chief

Gord Brownridge
Staff Sergeant



The District of Port Hardy recognizes and values its community partners.

The District relies on its community partners for the important day-to-day tasks involved in keeping the community safe and vibrant.

These partners include Local Service Agencies, the Port Hardy Fire Department, the Vancouver Island Regional Library, the Port Hardy & District Chamber of Commerce, the Royal Canadian Mounted Police, Twinning and the Port Hardy Museum.

Volunteers and Community groups are all valued as an important part of making our community a welcoming place to live.



Community Engagement

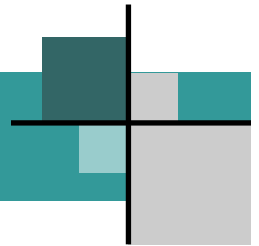


Expanding Community Engagement

- District Website: www.porthardy.ca
- Facebook pages: District of Port Hardy
 - Port Hardy Emergency
 - Port Hardy Recreation
 - Port-Hardy AnimalShelter
- Twitter: @DPortHardy
- Quarterly Newsletter: distributed with utility bills
- Regular Council Meetings
- Open Houses
- Local Media: The District regularly advertises items of interest to the general public through the North Island Gazette (local print media), and CFNI-Coast AM 1240 (local radio)
- Community Events: The District supports several key community events, including Canada Day, FILOMI Days, Ocean's Day and many other community led events
- Partnerships: The District co-produces materials with a variety of community partners, including Tourism Port Hardy, The Port Hardy & District Chamber of Commerce (Visitor's Centre), Vancouver Island North Tourism Association and Emergency Preparedness
- Email and Phone:
General inquiries: email - general@porthardy.ca
or phone 250-949-6665, Monday through Friday,
from 8:30 a.m.- 4:30 p.m.



2015 Strategic Focus



Mayor and Council represent the people of Port Hardy by reviewing and assessing community needs each year. Council goes through a strategic planning process to implement a strategy of how to achieve goals that support retention and growth of our community and the North Island. This process identifies measurable goals to be achieved over the next 12 months and sometimes longer.

2015 goals included:

Recreation Upgrades

Action: to ascertain the current status of the recreation facilities (primarily the pool) as well as other areas such as playfields, skateboard park, etc.

Beautification

Action: to ensure that the current garden standards do not diminish. Emphasis on entrances to the community and high profile locations.

Seniors

Action: to develop a closer relationship and improve services to the community's seniors. Identify priority areas where we can work towards improving community living standards for them.

Green Energy

Action: to review past District activities in this area and develop an appropriate carbon reduction program for the community.

Empty Buildings

Action: to develop options in dealing with empty or unsightly properties.

Health and Care Services

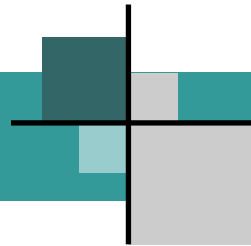
Action: to ensure that the District works with other agencies to maintain current standards of care in the community. Where possible Council will work towards encouraging additional services in this sector that would benefit the community.

District Staffing

Action: to ensure staffing levels are appropriate for levels of community delivered services.



Community Services



Corporate Services

Operational Services

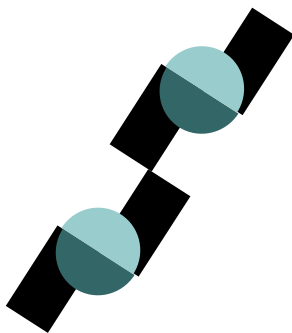
Recreation Services

Protective Services

Harbour Management

Twinning

Financial Services



Corporate Services



Administration

Managed and administered matters associated with over 100 contracts (including agreements and leases) between the District and other parties for a variety of purposes including such things as the lease of equipment, the provision of services by the District to others, services provided by others to the District, the lease of District land and buildings to others, the lease of Crown lands to accommodate the District's infrastructure, etc.

Carried out administration associated with business licensing, dog licensing, open burning permitting, sign permitting and special occasion liquor licensing programs.

Bylaws and Policies

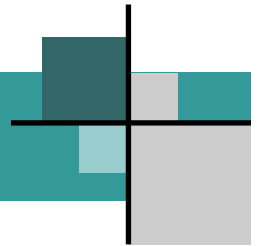
Revised, updated, replaced or created policies and regulatory bylaws on an as needed basis associated with:

- Street Naming-Beverly Parnham Way Bylaw No. 1037-2015
- Amend Fire Department Procedures Bylaw No. 1041-2015
- Amend Garbage and Recycling Bylaw No. 1043-2015

Staff Changes

2015 saw many changes in the administration of the District. The Corporate Services Department hired Heather Nelson-Smith to the position of Director of Corporate and Development Services, beginning in late September. Heather replaced Jeff Long, who resigned from his position with the District in June.





Building inspection, Fire inspection and Bylaw enforcement services

Provided building inspection services to the Regional District of Mount Waddington for the unincorporated community of Coal Harbour, and the Village of Port Alice. The Town of Port McNeill was added to our contracted building inspections services in August of 2015.

Continued with bylaw enforcement campaign for unsightly premises in the downtown area.

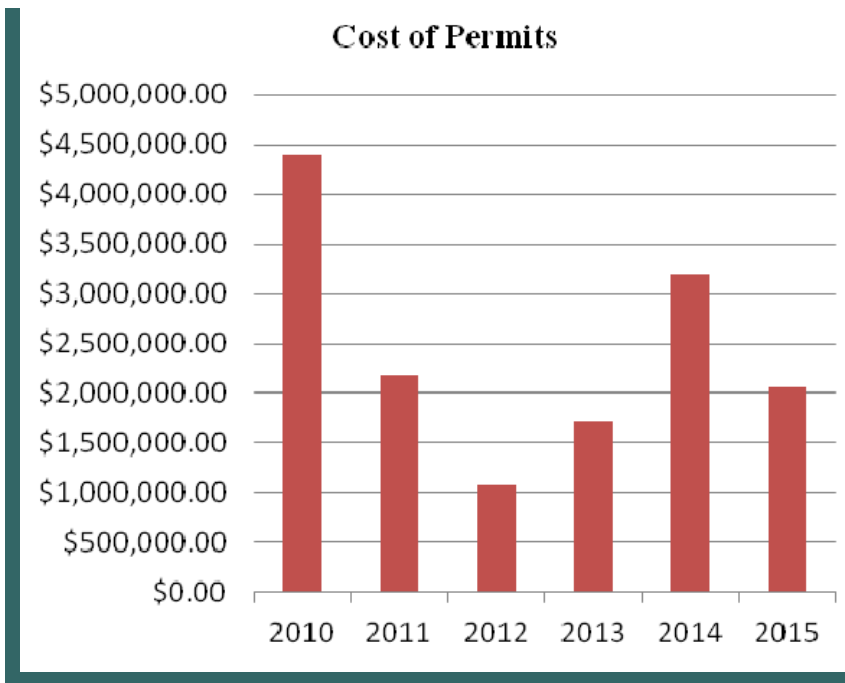
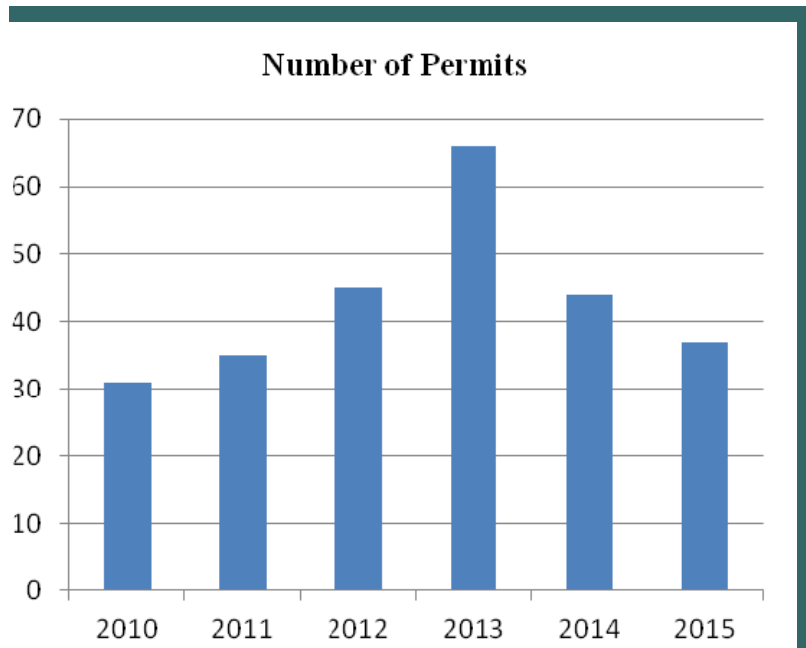
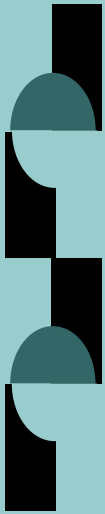
Completed compilation of a database of properties that are subject to fire safety inspections as required by the Fire Services Act. Completed 35 fire safety inspections.

Issued 37 building permits with a construction value of \$2,056,062 broken down as follows:

2015 BUILDING AND DEMOLITION PERMITS		
Nature of Permit	Number of Permits	Construction Value
Residential		
New dwelling units	1	\$35,000
Additions / renovations	13	\$160,470
Commercial / Industrial		
New buildings	12	\$420,000
Additions / renovations	11	\$1,440,592
Institutional		
New buildings	0	0
Additions / renovations	0	0
Demolitions		
All types	1	Not applicable
TOTAL	37 Building and 1 Demolition	\$2,056,062



Comparison of building permits year to year



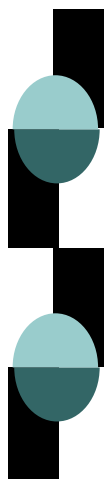
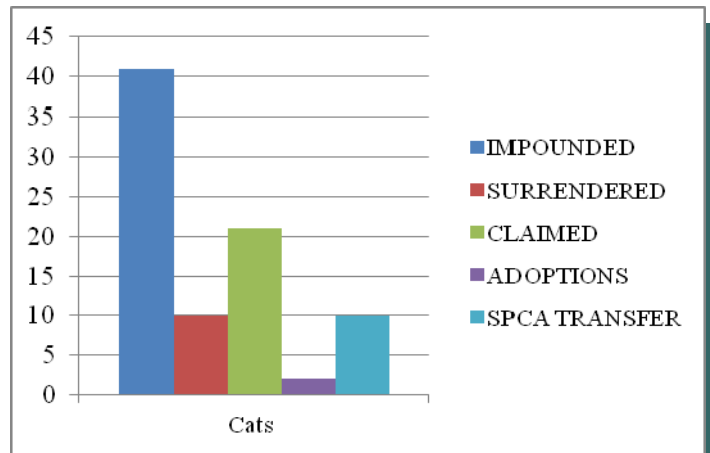
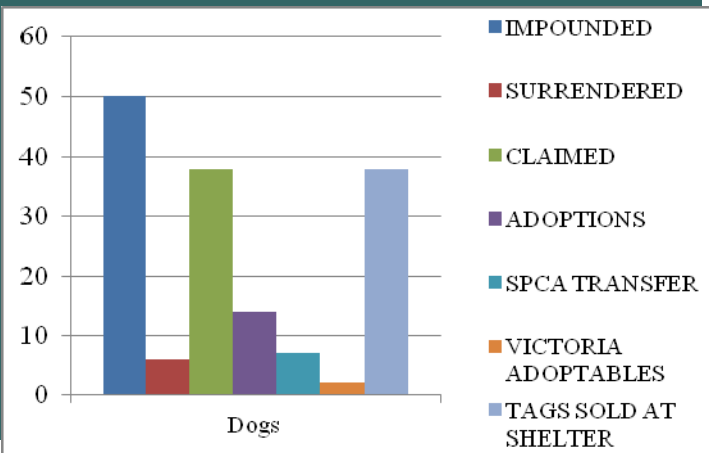


Emergency preparedness

With the wildfire in July of 2015 and the subsequent evacuations, the Emergency Planning Committee has been working on communications and updating the emergency plan. In addition the District was successful in its application to the UBCM for a Community Wildfire Protection Plan that is set to begin in early 2016.

Animal care and control

Aries Security Ltd. is the contracted animal control officer for the District. Aries operates the District's animal shelter located at 5060 Pioneer Way and undertakes enforcement activities governed by the District's Animal Care and Control Bylaw No. 11-2012. Aries staffs the animal shelter every day of the week from 9:30 am to 10:00 am and again from 4:45 pm to 5:15 pm. Animal control response service is available seven days a week, twenty-four hours a day.



Operational Services

Highlights:

Water Treatment Plant

Throughout the course of 2015, there were times when due to heavy rains and high river colour events, that the water treatment process was disrupted. In these events, the plant is taken offline and no water is pumped to the reservoir. Water is only pumped to the reservoirs once the treatment plant's process quality is restored. This will result in lower than desired reservoir levels but quality will not be compromised.

- There were no violations to permit in 2015
- A forest fire in July came very close to the water treatment plant. The details of this fire are found on the BC Wildfire Service website under "Tsulquate River Wildfire V70290"
- Low river levels triggered a Stage 3 water restriction as per the District Water Conservation Bylaw No. 06-2005
- A new processor was installed in the main plant PLC in November as well as a new soda ash flow meter after months of ongoing issues
- Remote access was established to the District SCADA network

Water Distribution System

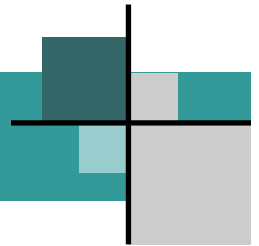
- A service saddle on the water main on Beaver Harbour Road was repaired
- 2 hydrants were serviced and a new hydrant was installed in front of the new medical clinic
- In December, the mainline supplying Fisherman's Wharf was repaired after breaking at the pipe joint
- 3 water meters on commercial buildings were replaced in 2015 due to shallow installation causing the meters to freeze and break
- In response to complaints regarding leaks in a private water distribution system and the risks presented by this cross connection, new water mains and a cross connection control device were installed. This will help to conserve drinking water and protect the District's water distribution system



The "Water Treatment Plant and Distribution System 2015 Annual Performance Report for Facility Numbers 529 & 155" is located as Appendix I, starting on page 40 of this document. The "Wastewater Treatment Plants & Collection System Annual Report 2015, MOE Certification ME-00385 & PE-04168" can be found in Appendix II, starting on page 51 of this document.



Operational Services



Highlights:

Tsulquate Wastewater Treatment Plant

The upgraded Tsulquate Wastewater Treatment Plant (TWWTP) has performed very well since the new SBR trains have been online and the modifications to the extended aeration plant were completed in 2008. The combined average effluent flow over the course of 2015 was 1866 m³/day. The design capacity for the entire plant with the SBR trains and the extended aeration train is 2700 m³/day.

There were no incidents at the Tsulquate facility in 2015.

Airport Wastewater Treatment Plant

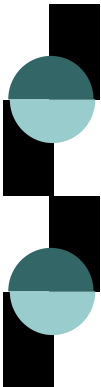
The Airport Wastewater Treatment Plant (AWWTP) continued to produce excellent effluent in 2015. The average influent effluent flow was 637 m³/day.

There were no permit violations.

Collection System

The collection system is operating well considering the age of the infrastructure. The lift stations remain a focus for the maintenance and capital upgrade programs to address this aging infrastructure, as identified in the Liquid Waste Management Plan.

There were no incidents within the collection system in 2015 resulting in spills to the environment.



Operational Services

Highlights:

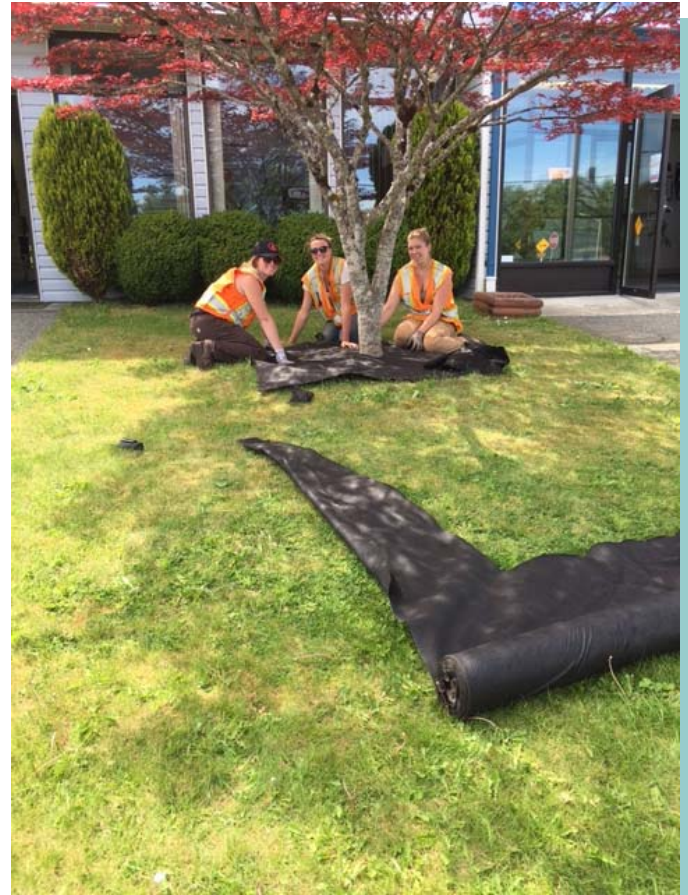
2015 brought staff changes to the Public Works department. The District welcomed Abbas Farahbakhsh to the role of Director of Operational Services. Abbas was previously with the City of Duncan and Town of Ladysmith. Abbas brings many years of experience in municipal operations.

Sean Mercer, Manager of Operations was assigned an expanded role to include the recreation facilities within his operations management. Sean's new title is Manager of Operations and Community Services.

The summer students along with District workers continue to make Port Hardy more beautiful each season, we are very lucky to have such a great crew!

The seawall is getting a makeover with new lights. The first set of lights arrived in 2015 and were installed in 2016. The remaining lights will be completed in 2016.

With the many roads, parks, bridges and walkways within the District, the Public Works crew keep Port Hardy well maintained.



Recreation

Don Cruickshank Memorial Arena



During 2015 the Don Cruickshank Memorial Arena hosted five Minor Hockey Tournaments, the Bantam Tier 3 Provincial Championships and the Port Hardy Wild Women's Hockey Tournament. Ice use by private rentals and user groups totaled 834.25 hours. Public/Family Skates, Stick Times and special events hosted by the Recreation Department attracted 2,387 skaters, with approximately 300 attending the holiday skates and stick times.

There was an additional 60 hours of dry floor rentals in the off season. The major portion of these hours was the result of two events that took place while the ice was out. These events were the Harvey Walkus Memorial Floor Hockey Tournament and the North Island Eagles FILOMI Days Dance. All events had great community involvement and were an enjoyable time for all participants and attendants.

Arena staff supported the community through participation in local events such as Canada Day and FILOMI Days, assisting with event planning, set up and take down.

New lights were installed over both the arena surface and the pool deck. Exterior lights on the recreation facility were upgraded to LED. Annual maintenance of the recreational facility was completed during the summer shutdown period.

Maintenance

Arena:

- Compressor rebuild
- New lights over the ice surface
- Completed general plumbing, and facility repair and maintenance

Pool:

- Performed general plumbing and facility repair and maintenance
- New lights over the pool deck
- Repaired pool underwater lights



Recreation

Don Cruickshank Memorial Arena

2015 Events

January 30 – February 1

February 20 - 22

March 6 - 8

March 15 - 18

March 22

March 23

April 24 - 26

July 18

September 5

November 6 - 7

November 12-15

November 21

November 27 - 29

December 19 - 20

December 21

Port Hardy Minor Hockey Bantam Tournament

Port Hardy Minor Hockey Midget Tournament

Port Hardy Minor Hockey Pee wee Tournament

Bantam Tier 3 Provincial Championships

Last day of Skating

Ice out

Harvey Walkus Memorial Floor Hockey Tournament

N.I. Eagles FILOMI Days Dance

Ice in for First Skate

North Island Capitals

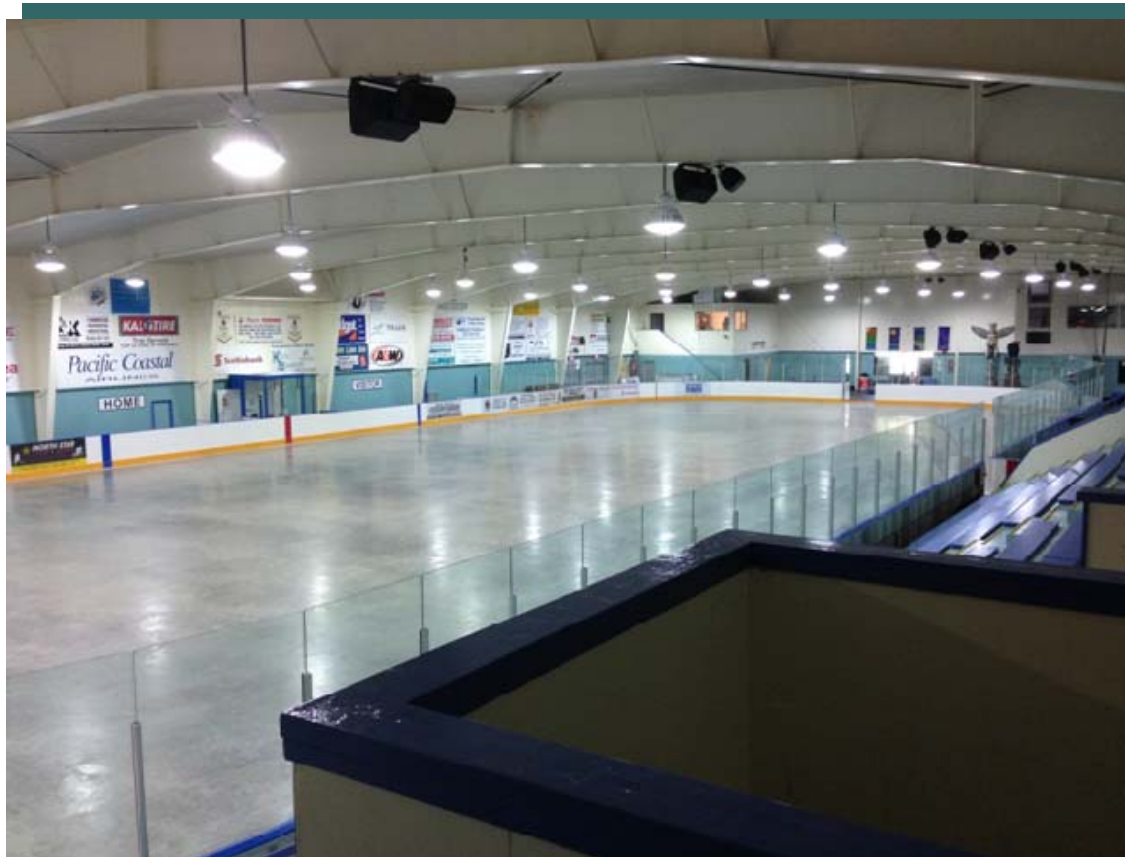
Port Hardy Wild Tournament

Port Hardy Minor Hockey Atom Jamboree

Port Hardy Minor Hockey Novice Tournament

Port Hardy Minor Hockey – Hockey Camp

Started Christmas schedule



Recreation

Aquatic Centre

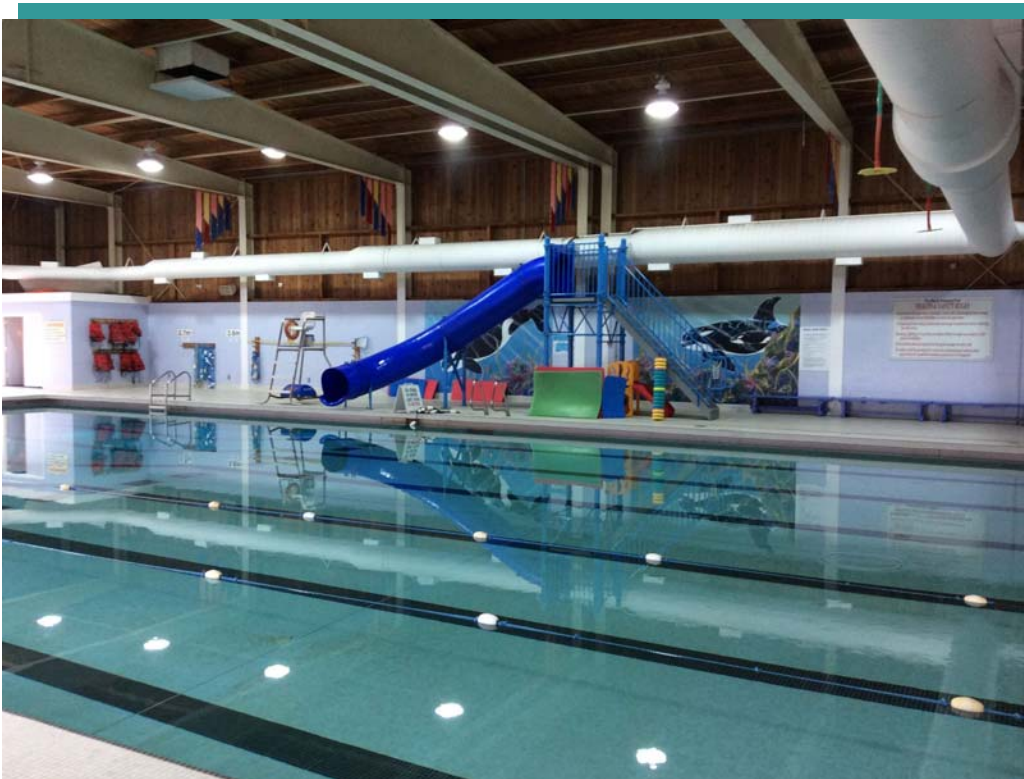
The Port Hardy Recreation Center / Pool had an energetic year. A new fitness program was added in the fall of 2015. The new program, Chair fit, has gained popularity and currently has an average of 15 participants per class.

All regular swimming programs ran consistently throughout the year. The pool is used by many Port Hardy and North Island residents who are trying to stay healthy, get in shape and continue to be fit.

The Port Hardy Recreation Facility is in high demand from residents in our community, surrounding community users, school groups, social groups, etc. We continue to serve the public in a reliable and efficient manner.

Over 15,000 people used our pool facility in 2015. Below is the 2015 pool attendance per program offered :

2015 Pool Attendance Totals	
Program	# of participants
Noon lengths	1,869
Evening lengths	646
Family/Senior swim daytime	514
Family/Senior swim evening	4,013
Public swim daytime	1,854
Public swim evening	3,439
Aqua fit day/evening/dryland	2,811
1/2 Aqua fit & 1/2 lengths	246
Total	15,392



Recreation

Aquatic Centre

Stantec consultants completed an assessment of the Aquatic Centre in 2015. The assessment report brought awareness to Council and the public of the pool's aging infrastructure. The report gave Council a base on which to consult with the residents of Port Hardy and the North Island to decide on a plan of action for the aquatic facility.

The report gave a very high level estimation on costs to repair, repair and expand or build a new facility. The repair or repair and expand gave an estimated new life of the pool of approximately 15 years. A new facility would have a life span of approximately 30-40 years.

Estimated cost for Repairs - approximately 15 years new life

\$3,159,000.00

Pool closures required

Estimated cost for Repairs & Expansion - approximately 15 years new life

\$8,016,000.00

Pool closures required

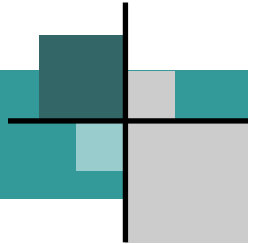
New Facility - approximately 30-40 years lifespan

\$10,514,000.00

Current facility remains open



Fire Department



Response



The Port Hardy Volunteer Fire Rescue is made up of Fire Chief, Schell Nickerson and Deputy Chief, Brent Borg, along with 29 members. In 2015 the department advertised for volunteer help to assist the Chief and Deputy Chief with administration work.

Port Hardy Fire Rescue responded to 159 calls for service in 2015. This was the highest call volume ever and is a 35% increase from 2014.

2014			2015		
Calls	Response Type	% of Total	Calls	Response Type	% of Total
41	Alarms	34%	33	Alarms	21%
25	Fire	21%	52	Fire	33%
20	MVI	17%	16	MVI	10%
19	Assistance	16%	27	Assistance	17%
4	Hazmat	12%	5	Hazmat	19%
3	Mutual Aid		4	Mutual Aid	
3	Investigation		13	Investigation	
2	Public Service		4	Public Service	
1	Rescue		5	Rescue	
118	Total	100%	159	Total	100%



Fire Department

Training

Training continues to be the largest time commitment for the department. We continue to train to the National Fire Protection Association 1001 (NFPA) standards with Basic Firefighter certification.

2015 Port Hardy Fire Rescue extra training included:

Port Hardy Hosted:

- 2 Day Auto X training with KGC
- 3 Days Live Fire Training at Gwa'Sala-'Nakwaxda'xw
- SCBA Scott Field Maintenance Training
- Portable Fire Extinguisher Training to Pacific Coastal employees

Training within Port Hardy:

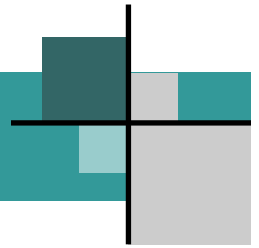
- Plane Crash Simulation at Port Hardy Airport with SARS 442
- Spill Response with Chevron Canada
- Occupational Health & Safety with the Employer's Advisers Office

Training outside the District:

- MCI Training in Port McNeill with BCEHS
- Neucel Emergency Response Tour in Port Alice with Neucel Fire
- 2 Days Hazmat Awareness & Operations in Port McNeill with JIBC & BCFTOA
- Stop Bad in Port Alice with FC Gord Schreiner (Comox)
- 2 Days Live Fire Level 1 Training in Comox with Comox Fire
- EOC Table Top Exercise in Port McNeill,
- 2 Days in Errington with the Vancouver Island Firefighters Association
- Training in Vancouver and Penticton



Fire Department



Community Involvement



Fire prevention awareness was provided at the following schools and daycares:

Avalon Adventist Junior Academy, Stepping Stones Daycare, Fort Rupert First Nations Community Safety Fair, Port Hardy High School, and Fort Rupert Elementary School.

Participation in community events kept the members busy and included:

- Wounded Warriors Run for PTSD
- Relay for Life
- Grad 2015 Grand Tour of town
- Hot Dog Sale for BC Children Hospital
- Escort riders for BC Lung Association
- Canada Day Parade
- Filomi Days Parade & Fireworks
- Tour De Rock
- Port Hardy Hospital Auxiliary Christmas Bazaar
- Storey's Beach Fireworks
- Pumpkin Walk
- Remembrance Day Ceremony
- Santa Claus Parade
- Christmas Hamper deliveries



Fire Department

Wildfire 2015



The biggest fire of the year was also the longest time spent on scene in the history of the Port Hardy Fire Rescue. The Tsulquate River Fire was the most intense, fast moving and changing conditions we had ever faced. Our response and commitment demonstrated that our training was valuable. The first officer on scene made all the right calls and by luck we were able to have the Coast Fire Center divert a retardant bomber that was already in the air at the time of the mutual aid call. They were able to drop their load on an advancing spot fire that was less than 200 meters from homes. Our members were able to attack a smaller spot fire with the help of our mutual aid partners of Coal Harbour Fire, Port McNeill Fire and Port Alice Fire.

The members of our mutual aid partners left their family, work and weekend to stand on guard for one of their North Island communities. Together we logged in more than 845 firefighter hours with 45 firefighters on scene for a total of 37 hours.



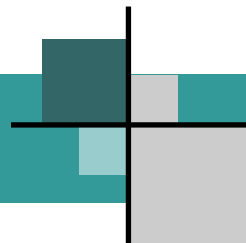
Main Fire



Spot fire near Mayors Way



Fire Department



Department



Meetings are a big part of the fire service and there were 65 in 2015. These are attended by many members of the department and add to time, commitment and knowledge. We attend meetings within the District but also some meetings out of town such as: Officer, Association, District, JOHS, Emergency Preparedness and others.

We work hard to meet the department's needs within our budget and continue to put safety first. We do this with proactive maintenance of our apparatus, fire halls, equipment and PPE. We send our bunker gear out to be professionally cleaned, inspected and repaired before a new member receives it. We have hose testing, ladder testing, SCBA flow testing, pump service and testing, and auto extrication equipment serviced annually.

Overall the Fire Department is healthy with membership. We continue to recruit more to lessen the workload on members. 25 fire calls were submitted to the Office of the Fire Commissioner. The volunteers of Port Hardy Fire Rescue in 2015 logged:

Calls	1,548	hours
Duty Weekends	1,237	hours
Training, Meetings and all other duties submitted	8,849	hours
Total Hours recorded	11,634	hours

Port Hardy Fire Rescue continues to be a well-trained, equipped department, who are always willing to serve its community. We continue to strive to be the best in what we do, to keep our community safe and healthy.

I would like to thank all our volunteer firefighters, their families and their employers that let them respond to any emergency that is called of them.

Fire Chief,

Schell Nickerson



Harbour



Seaway Ventures Ltd. was awarded the harbour contract at the end of April 2015. The focus will be to maintain the current infrastructure, engage with Small Craft Harbours and other funding regulatory organizations to further harbour development and look to upgrade the facilities for the benefit of all harbour users and the community.

2015 Commercial Fisheries

The tuna were plentiful and the warm water kept them close to shore resulting in the regular movement of tuna boats around our docks. The 'local' salmon fishery was sporadically opened for short periods of time in Area 8. Consequently the gillnet and seine fleet returned to our harbour facilities en masse and vessels of all sorts were rafted 3 wide at times.



Seine Floats

A 1,500L, double-walled waste oil tank was installed at the facility and a concrete curb was built for containment along the entrance to the shed. Drums for antifreeze, contaminated absorbent pads and used oil filters were also implemented for commercial fishing vessels. Environment Canada made a surprise visit and the facility was noted to be in good working order. Thanks to harbour staff for keeping up with over 2,000L of waste oil and related buckets and cleanup.

Tuff Marine Products Ltd. worked with Small Craft Harbours engineers and harbour management to implement an innovative repair to the outer concrete float at the beginning of the fall season. The new repair held up nicely as we moved into the winter storms, as the engineering allowed for more movement and consequently less wear and tear.



Harbour

Fisherman's Wharf

The preliminary process of removing derelict or abandoned boats continued in 2015. Two sinking vessels were removed from the docks and more vessels of concern are slated to go in the new year.

T-Floats

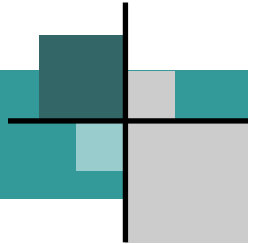
Pacificus Biological Services Ltd. was contracted to assess and map the T-Float anchor system. Additional connections were also made, further bracing the system against the predominant northwest winds. The system will undergo another assessment in 2019.



We hosted approximately 45 sailboats with the Van Isle 360 this year. It was one of the windiest races the circuit has ever seen and they were grateful to have the Seagate Pier building available to mend sails into the wee hours of the night. The organizers and participants of the race were thoroughly impressed with Port Hardy's hospitality.



Harbour



Bear Cove Recreational Site

The ramp at Bear Cove Recreational site is subject to shoreline and depth effects from water movement in Hardy Bay. To repair and support against further erosion, gravel was deposited at the bottom of the ramp to reduce the grade of the drop-off that naturally occurs in that location.

An additional breakwater was installed by Tuff Marine to further protect the Bear Cove floats from the wave action refracting off the shore.



Twinning

PORT HARDY TWINNING SOCIETY

Port Hardy, BC - Numata, Hokkaido

Canada - Japan



“To strive for the advancement of friendship between our community and Numata through the promotion of exchanges in the fields of economy, culture, education, and sports... in full and free cooperation with our sister city.”

While still going strong in wanting to do great work for fostering the relationship between Port Hardy and Numata the Society decided early on that 2015 would be a quiet year for us. The previous year, 2014, was the 20 year anniversary of twinning and an all out effort by our small group of dedicated volunteers produced amazing results. While 2015 was a year for Port Hardy to send a delegation to Numata, due to the need for tight budgets in interested families, we were not able to send a group to Numata.

In 2015 the focus of the Society was to look at ways and means of fostering greater awareness of the sister-city / twinning program in our community, gaining new members and re-connecting with those not as active in the past few years.

Highlights:

Filomi Days Parade

The Society took part in the Filomi Days parade, winning blue ribbons in ‘Best in Theme’ and ‘Best Non-Profit’. The theme was sustainable forestry - so we built a totally sustainable logging truck! Constructed with bamboo strips, wire, rice paper, white glue and wax, the project was a great success. The truck was emblazoned with the Western Forest Products logo as a thank-you for their support for our Torii Gate build.



Twinning

Torii Gate Completion

The final touches were completed on the Torii gate in the spring of 2015. They included ordering and installation of the plaques, preserving the wood with two coats of stain and arranging with District of Port Hardy Public Works crew to seed a small area at the base of the Torii. Many thanks to Rob Driemel for working hard to complete this 20 year anniversary project. The Twinning Society is pleased to turn over this symbol of the special relationship between Port Hardy and Numata to the District of Port Hardy.

Social Media

The Port Hardy Twinning Society Facebook page continues to be visited regularly by Society members and citizens of both Port Hardy and Numata. Society events, photos and activities are uploaded and updated regularly. It has been a great way to let people know who we are, and what the Society does.

Airport Display

The Port Hardy Airport has generously given the Twinning Society the use of a large display case inside the terminal building. The display provides pictures, information and items that showcase the sister city relationship between our two communities. It is colourful and a great way to welcome visitors to Port Hardy.



Shinto Shrine

The Twinning Society worked with the District to find a good, safe home to display the beautiful wooden model of a Shinto Shrine, a gift from Numata to mark the completion of the Torii Gate. The recreation display cabinet at the Civic Centre is the new home of this wonderful gift that helps generate interest in our sister city relationship with Numata.



Twinning

Twinning Garden at Carrot Park



The Society agreed in the fall of 2015 that the twinning garden is in line for a complete overhaul. With the help of Rui Veloso, a former District of Port Hardy head gardener, an updated garden layout plan has been drawn up as well as suggestions for slow growing plants more suitable for the garden's seaside location. The revamp of the garden is planned for spring of 2016.

Plans for 2016

The Twinning Society is expecting to have a much busier year in 2016. Planned activities include:

- A February or March Open House / Display event
- Articles in the N.I. Gazette on Twinning experiences and how taking part can change your life
- Organizing an event to recognize the 5 year anniversary of the 2011 Tōhoku earthquake and tsunami
- Plan a school event at PHSS to raise interest for students to go to Numata in 2017
- Update of the twinning garden
- Bring the Uminari Taiko Drummers from Victoria to Port Hardy for a Filomi Days show and drumming workshop
- Host a delegation from Numata in the fall

Chair – Leslie Driemel



Finance



Fiscal responsibility and financial sustainability are key goals of the District of Port Hardy's finance department. These goals are achievable with informed decision making and clear direction between staff and Council. Maintaining and improving service levels for the citizens of Port Hardy are a focus for Council and it is the responsibility of the finance department to find a balance of funding for these goals.

Capital projects including revitalization, infrastructure, and business attraction are projects that Council are directing staff to work towards so that financial sustainability for the District is achieved. The finance department reports to Council the fiscal viability and constraints with regards to Capital projects so that Council is able to make informed decisions when deciding which projects will benefit the citizens of Port Hardy.

Financial Activities of the Finance Department include:

Financial planning

- Annual five year financial plan, user rates and fees structure

Financial reporting

- Audited financial statements, municipal tax rates, statement of financial information submitted to the Provincial Government

Revenue collection

- Property tax collection, quarterly utility revenue, other revenue including user fees for services provided

Payment of accounts

- Payments to hundreds of suppliers annually

Other activities

- Internal auditing controls, payroll functions, invoicing, debt financing, business licences and other activities required to manage the District's financial matters



Finance

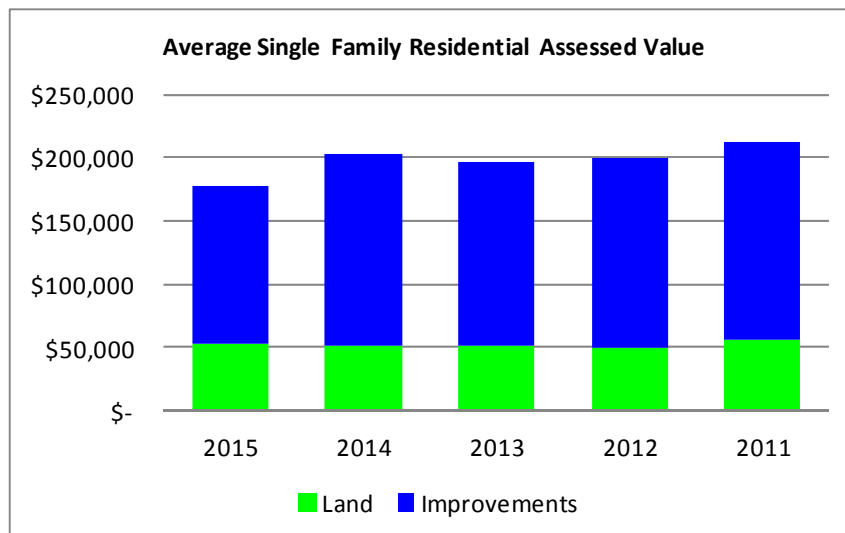
Taxable Property Assessments

(in \$1,000's)

	2015	2014	2013	2012	2011	2010
Residential	\$ 246,311	\$ 261,596	\$ 256,225	\$ 257,891	\$ 256,961	\$ 242,241
Utilities	767	751	490	479	476	512
Light Industry	3,839	3,804	3,924	3,975	4,233	4,764
Business	58,776	58,419	58,169	56,840	57,242	57,948
Managed Forest	357	322	203	213	232	254
Recreation/Non Profit	461	346	367	409	409	425
	\$ 310,511	\$ 325,237	\$ 319,378	\$ 319,807	\$ 319,553	\$ 306,145
% change from prior year	-4.53%	1.83%	-0.13%	0.08%	4.38%	8.41%

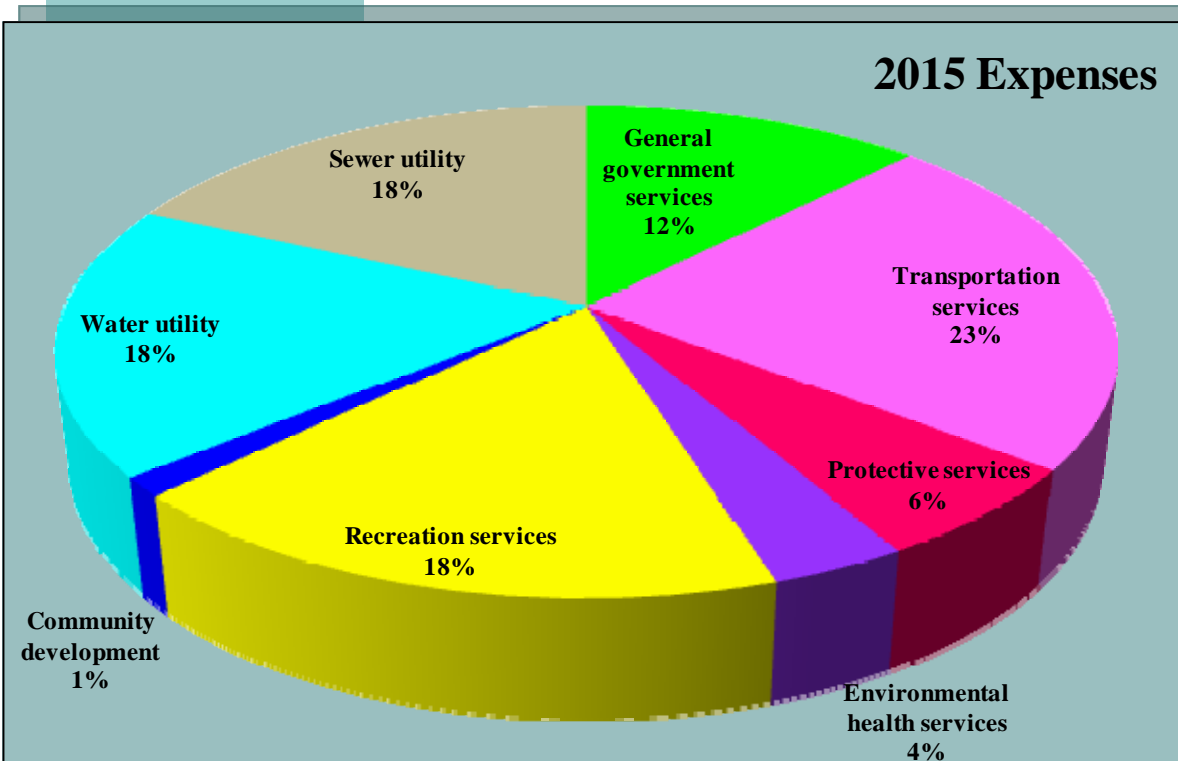
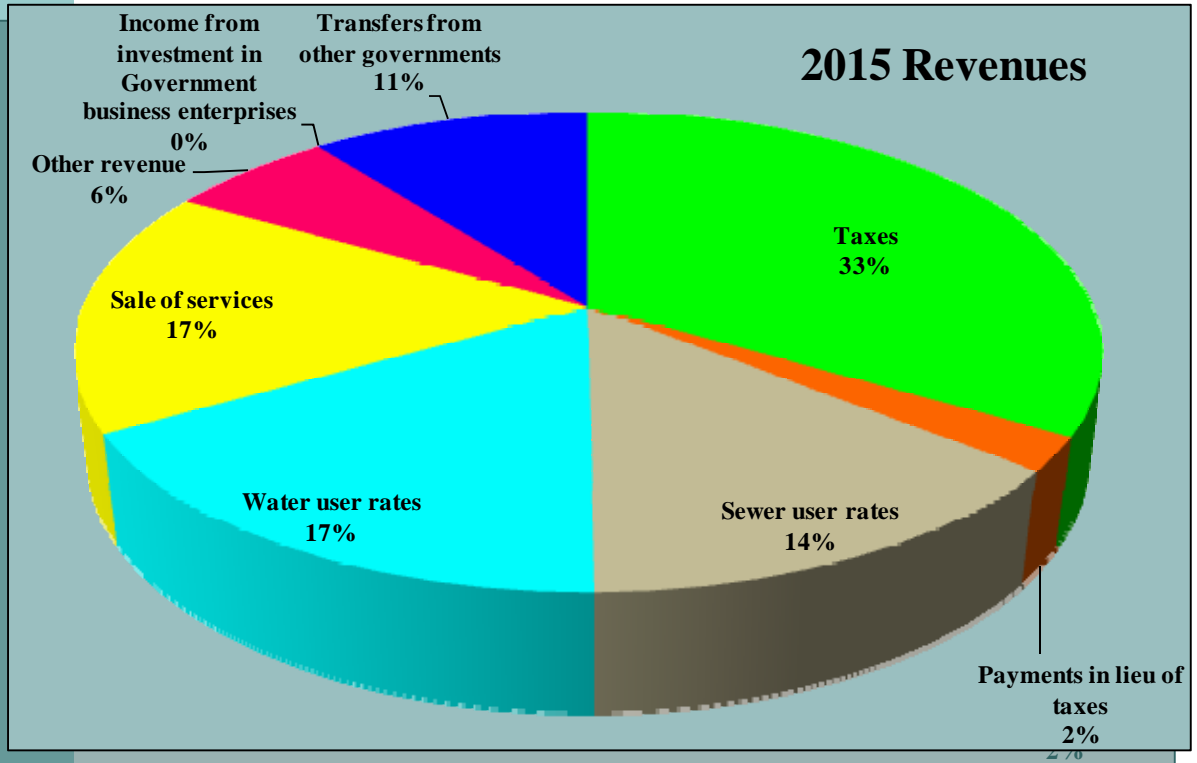
Average Single Family Residential
Assessment

	2015	2014	2013	2012	2011	2010
Land	\$ 36,947	\$ 53,404	\$ 51,376	\$ 50,599	\$ 49,939	\$ 56,710
Improvements	123,796	151,996	146,224	149,001	155,592	134,499
	\$ 160,743	\$ 205,400	\$ 197,600	\$ 199,600	\$ 205,531	\$ 191,209
% change from prior year	-21.74%	3.95%	-1.00%	-2.89%	7.49%	0.84%



Finance

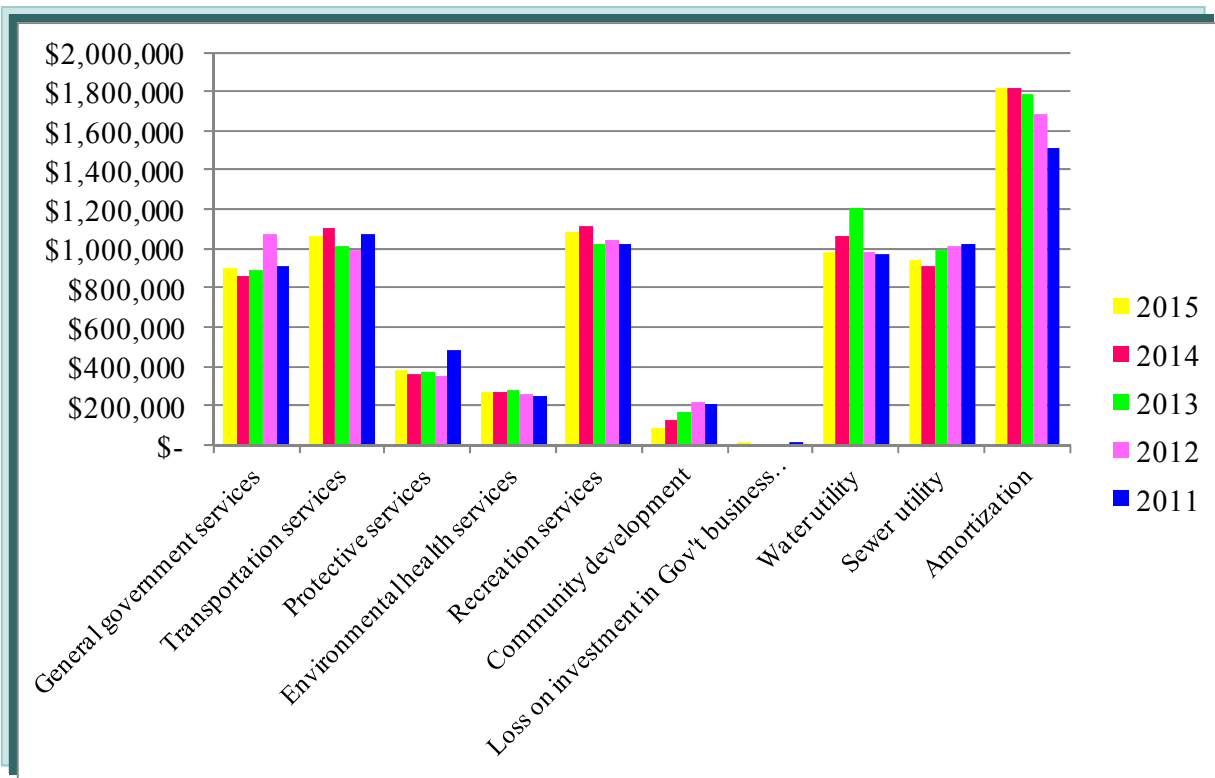
2015 Revenues & Expenses by %



Finance

2015 Expenses by Function

	2015	2014	2013	2012	2011
General government services	\$ 897,331	\$ 856,904	\$ 890,742	\$ 1,075,171	\$ 909,463
Transportation services	1,062,216	1,104,213	1,010,746	989,461	1,073,395
Protective services	376,914	361,526	371,027	348,011	479,210
Environmental health services	265,487	273,210	273,990	263,013	246,608
Recreation services	1,079,890	1,110,193	1,024,172	1,046,878	1,021,880
Community development	89,064	123,013	171,028	215,632	209,963
Loss on invest. in Gov't business enterprises	4,531	-	-	-	16,538
Water utility	982,958	1,065,927	1,207,348	981,735	974,161
Sewer utility	941,486	910,759	990,815	1,017,365	1,017,776
Amortization	1,812,521	1,820,611	1,782,877	1,687,356	1,509,657
	\$ 7,512,398	\$ 7,626,356	\$ 7,722,745	\$ 7,624,622	\$ 5,948,994



Finance

2015 Permissive Tax Exemptions

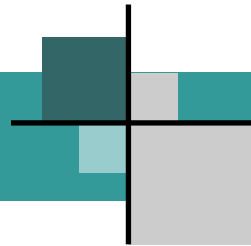
Fort Rupert Curling Club	\$	6,626
Grassroots Garden Society		497
North Island Crisis and Counselling Centre		3,907
Society Pentecostal Assemblies of Canada		3,914
Port Hardy Baptist Church		1,139
Port Hardy Chamber of Commerce		3,893
Port Hardy Congr Jehovah's Witnesses		1,205
Port Hardy Ecumenical Society		2,084
Port Hardy Heritage Society		4,931
Port Hardy Hospital Auxiliary		2,927
Rainbow Country Daycare Society		2,150
Royal Canadian Legion		2,298
Seventh Day Adventist Church		25,842
St. Bonaventure Catholic Church		1,425
Tri Port Motorsport Association		1,044
Vancouver Island Health Authority		111,900
PH Seniors Housing		2,032
		<hr/>
	\$	<u>177,814</u>

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The 2015 Audited Financial Statements and 2015 Statement of Financial Information are located as Appendix III starting on page 59 of this document.



Appendix I



Water Treatment Plant & Distribution System





WATER TREATMENT PLANT & DISTRIBUTION SYSTEM



2015 Annual Operations Performance Report

Facility Numbers 529 & 155

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Overview

Port Hardy, with a population of about 5,000 people, is located at the northern end of Vancouver Island. In May 2000 the new water treatment plant was commissioned and helped Port Hardy's reputation of poor water quality to one of the best in British Columbia.

Port Hardy's source water is the Tsulquate River. The water from this river is tinted brown from tannins and other leachates. Port Hardy's Water Treatment Plant uses a Dissolved Air Flotation (DAF) system which is very effective in treating highly colored water. Treatment is achieved using ISOPAC 6 and Soda Ash to remove the color, particles, sediment and organics that are present. A filter aid, Hydrofloc 400 is added in trace amounts after the DAF treatment and prior to the filters to improve coagulation of fine particles. Filtration is done through a mixed media consisting silica sand and anthracite. Lime slurry, carbon dioxide and sodium hypochlorite are injected post filtration for alkalinity, pH adjustment and disinfection.

In 2015, the plant continued to produce a very high level of treatment providing excellent water quality to the District of Port Hardy.

Permit to Operate

The Port Hardy water treatment plant is a Level III facility as deemed by the Environmental Operators Certification Program (EOCP), certification number 529. The distribution system is a Level III system with a certification number of 155.

Certified Operators

The Operational Permit from Vancouver Island Health Authority Operational requires that a certified operator is employed to match the Water Treatment Plant Certification, a level III plant. The District currently employs a Level IV operator and one Level II operator.

Operator	Title	Certification
Joe Jewell	Utilities Supervisor	WT IV, WWT II, WD II, WWC I
Justin Reusch	Chief Operator	WT II, WD I, WWT II
Roland LeFort	Operator	WWT III, WT II
Cory Henschke	Operator	WWT I, WD II

OPERATIONAL HIGHLIGHTS

Water Treatment Plant

Throughout the course of 2015, there were times where due to heavy rains and high river colour events, that the water treatment process was upset. In these events, the plant is taken offline and no water is pumped to the reservoir. Water is only pumped to the reservoirs once the treatment plant's process quality is restored. This will result in lower than desired reservoir levels but quality will not be compromised.

- There were no violations to permit in 2015
- A forest fire in June came very close to the water treatment plant
- Low river levels triggered a Stage 3 water usage
- A new processor was installed in the main plant PLC in November as well as a new soda ash flow meter after months of ongoing issues
- Remote access was established to the District SCADA network enabling remote access

Water Distribution System

- A service saddle on the water main on Beaver Harbour Road needed to be repaired
- 2 hydrants serviced and a new hydrant installed in front of the new medical clinic
- In December, the mainline supplying Fisherman's Wharf was repaired after breaking at the pipe joint
- 3 water meters on commercial buildings were replaced in 2015 due to shallow installation causing the meters to freeze and break

Cross Connection Control

A formal Cross Connection Control program was presented to the District of Port Hardy in late 2010. This system was created by Maintenance Tracking Systems Inc (MTS). Currently, backflow preventers are installed in all treatment plants in areas that may be a possible risk. In 2008, all sewage liftstations with wash down hose bibs were upgraded with backflow preventers.

Water Wise Program Continuation

A total of 175 meters are being read including commercial users and multi-family dwellings. All new homes and constructions will have meter setters installed as part of this program. Continuing public education around proposed metering/rate changes and general information on water wise initiatives was conducted and will be ongoing until all users are metered.

RAW AND TREATED WATER PRODUCTION

Month	January	February	March	April	May	June	July	August	September	October	November	December	Total
Raw Water Pumped in ML	144	127	141	137	145	162	161	158	143	137	142	148	1745
Treated Water Production in ML	141	124	139	134	142	159	158	152	139	135	139	145	1708
Rainfall in mm	223	99	197.6	120.8	5.2	16	45	92.8	130.4	222.2	121.2	265.4	1534
Backwashes	40	36	36	38	35	35	34	35	39	36	42	48	454

CHEMICAL USAGE

Month	January	February	March	April	May	June	July	August	September	October	November	December	Total
ISOPAC 6 Coagulant in kg	5529	5485	6474	5614	3928	3363	3805	6032	7718	7914	6787	5578	68227
Soda Ash in kg	2835	2659	3192	2884	1829	1399	1688	2708	3445	2934	2602	2436	30612
Filter Aid (LT20) in kg	1.11	0.95	1.07	1.21	0.88	0.63	0.96	0.89	1.06	1.07	1.15	1.36	12.32
Salt for Chlorine Generator in kg	693	596	698	652	627	677	680	772	736	708	534	642	8014
Liquid Sodium Hypochlorite 12% in kg				0	0	0	0	0	0	0	0	0	0
Lime in kg	2946	2362	2852	2683	2576	2369	2229	2223	2226	2107	2106	2298	28978
Carbon Dioxide in kg	3411	2723	3648	2863	3349	2719	2845	3098	2255	2968	2867	2398	35144

FILTERED WATER QUALITY

Month	Filter 1		Filter 2		Filter 3		Filter 4	
	Avg	Max	Avg	Max	Avg	Max	Avg	Max
January	0.03	0.29	0.04	0.27	0.04	0.25	0.03	0.23
February	0.03	0.29	0.04	0.29	0.03	0.29	0.04	0.29
March	0.03	0.25	0.04	0.28	0.03	0.29	0.03	0.26
April	0.03	0.08	0.04	0.12	0.03	0.09	0.04	0.12
May	0.03	0.06	0.03	0.23	0.03	0.08	0.03	0.08
June	0.03	0.08	0.03	0.10	0.04	0.11	0.03	0.09
July	0.04	0.10	0.04	0.10	0.04	0.10	0.03	0.09
August	0.03	0.09	0.04	0.10	0.04	0.10	0.03	0.09
September	0.03	0.09	0.04	0.11	0.04	0.10	0.03	0.09
October	0.03	0.08	0.04	0.11	0.03	0.10	0.03	0.10
November	0.03	0.26	0.04	0.29	0.04	0.29	0.03	0.29
December	0.03	0.28	0.04	0.28	0.04	0.18	0.03	0.26
Average	0.03	0.16	0.04	0.19	0.04	0.16	0.03	0.17
Minimum	0.03	0.06	0.03	0.10	0.03	0.08	0.03	0.08
Maximum	0.04	0.29	0.04	0.29	0.04	0.29	0.04	0.29

RESERVOIR EFFLUENT

Month	Flow (m ³ /hour)		Free Chlorine (mg/L)		pH		Turbidity (NTU)	
	Avg	Max	Avg	Max	Avg	Max	Avg	Max
January	166	234	1.1	1.1	7.2	7.5	0.07	3.62
February	162	239	1.1	1.1	7.4	7.5	0.03	0.29
March	163	237	1.1	1.2	7.2	7.4	0.02	0.13
April	164	244	1.0	1.2	7.2	7.4	0.03	0.29
May	170	242	0.9	0.9	7.2	7.5	0.03	0.29
June	194	292	0.9	0.9	7.3	7.4	0.03	0.29
July	181	263	0.8	0.9	7.4	7.5	0.03	0.29
August	174	287	1.0	1.0	7.3	7.5	0.06	0.17
September	163	273	1.0	1.0	7.1	7.2	0.05	0.29
October	152	254	1.0	1.0	7.4	7.5	0.04	0.16
November	161	267	0.9	1.1	7.2	7.3	0.05	0.29
December	166	260	1.0	1.0	7.2	7.3	0.05	0.14
Avg	168	258	1.0	1.1	7.3	7.4	0.04	0.52
Min	152	234	0.8	0.9	7.1	7.2	0.02	0.13
Max	194	292	1.1	1.2	7.4	7.5	0.07	3.62

DISTRIBUTION WATER QUALITY AND BACTERIOLOGICAL RESULTS

January					February					March				
Distribution Sampling					Distribution Sampling					Distribution Sampling				
Location	Date	Free Chlorine mg/L	Turbidity NTU	pH	Location	Date	Free Chlorine mg/L	Turbidity NTU	pH	Location	Date	Free Chlorine mg/L	Turbidity NTU	pH
Chatham Avenue	01/07/15	0.5	0.21	8.1	Chatham Avenue	02/03/15	0.6	0.13	7.9	Chatham Avenue	03/03/15	0.6	0.20	7.7
	01/12/15	0.6	0.24	8.2		02/10/15	0.7	0.20	8.0		03/10/15	0.9	0.25	7.9
	01/13/15	0.6	0.16	7.9		02/17/15	0.8	0.12	8.1		03/17/15	0.9	0.40	8.0
	01/20/15	0.8	0.20	8.1		02/24/15	0.7	0.14	8.0		03/24/15	1.1	0.15	7.6
	01/26/15	0.7	0.13	8.0										
Peel Street Liftstation	01/07/15	0.9	0.23	7.8	Peel Street Liftstation	02/03/15	0.8	0.14	7.5	Peel Street Liftstation	03/03/15	1.0	0.15	7.4
	01/13/15	0.8	0.33	7.6		02/11/15	1.0	0.17	7.7		03/10/15	0.9	0.14	7.5
	01/20/15	1.0	0.31	7.8		02/17/15	0.9	0.17	7.6		03/17/15	1.0	0.14	7.5
	01/26/15	0.9	0.18	7.4		02/24/15	1.1	0.14	7.5		03/24/15	1.0	0.16	7.4
Airport Wastewater Treatment Plant	01/07/15	0.2	0.64	7.5	Airport Wastewater Treatment Plant	02/03/15	0.4	0.36	7.6	Airport Wastewater Treatment Plant	03/03/15	0.9	0.23	7.6
	01/13/15	0.2	0.42	7.5		02/11/15	0.3	0.32	7.7		03/10/15	0.4	0.25	7.8
	01/20/15	0.5	0.31	7.9		02/17/15	0.5	0.25	7.8		03/17/15	0.3	0.25	7.7
	01/26/15	0.2	0.39	7.5		02/24/15	0.9	0.20	7.7		03/24/15	0.8	0.22	7.5
Public Works Yard	01/07/15	0.8	0.39	7.9	Public Works Yard	02/03/15	0.9	0.14	7.7	Public Works Yard	03/03/15	1.0	0.18	7.5
	01/13/15	0.9	0.19	7.7		02/11/15	1.1	0.21	7.7		03/10/15	0.6	0.13	8.0
	01/20/15	1.1	0.15	7.9		02/17/15	0.7	0.20	8.0		03/18/15	0.9	0.17	8.1
	01/29/15	1.2	0.25	7.6		02/24/15	0.8	0.13	7.9		03/24/15	0.9	0.15	7.6
Eagleview School	01/08/15	0.8	0.64	7.4	Eagleview School	02/03/15	0.4	0.15	7.7	Eagleview School	03/03/15	0.4	0.21	7.4
	01/14/15	0.4	0.40	7.7		02/11/15	0.4	0.41	7.5		03/10/15	0.7	0.37	7.7
	01/22/15	0.8	0.93	7.8		02/18/15	0.3	0.16	7.6		03/18/15	0.4	0.19	7.8
	01/29/15	0.5	0.21	7.7		02/24/15	0.4	0.18	7.7		03/24/15	0.4	0.19	7.9
Bear Cove Reservoir	01/07/15	0.9	0.20	7.8	Bear Cove Reservoir	02/03/15	0.8	0.15	7.5	Bear Cove Reservoir	03/03/15	0.9	0.12	7.51
	01/13/15	0.8	0.24	7.6		02/11/15	0.9	0.15	7.6		03/10/15	0.92	0.14	7.51
	01/20/15	0.9	0.15	7.6		02/17/15	1.0	0.14	7.8		03/18/15	1.0	0.12	7.6
	01/26/15	0.8	0.15	7.5		02/24/15	0.9	0.18	7.7		03/24/15	1.0	0.17	7.5
Ferry Terminal	01/07/15	0.5	0.25	7.6	Ferry Terminal	02/03/15	0.8	0.19	7.5	Ferry Terminal	03/03/15	0.7	0.13	7.4
	01/12/15	0.7	0.22	7.6		02/10/15	0.6	0.13	7.6		03/10/15	0.8	0.11	7.5
	01/20/15	0.8	0.14	7.6		02/17/15	1.0	0.11	7.7		03/18/15	0.8	0.15	7.6
	01/26/15	0.7	0.13	7.6		02/24/15	0.9	0.15	7.7		03/24/15	0.8	0.15	7.5
Highway 19 PRV	01/07/15	1.0	0.26	7.5	Highway 19 PRV	02/03/15	0.9	0.18	7.6	Highway 19 PRV	03/03/15	1.1	0.17	7.4
	01/13/15	1.0	0.21	7.7		02/04/15	1.0	0.21	7.6		03/10/15	1.0	0.15	7.5
	01/20/15	1.1	0.34	8.6		02/11/15	1.0	0.13	7.6		03/17/15	1.0	0.14	7.6
	01/26/15	1.0	0.13	7.5		02/17/15	1.0	0.14	7.7		03/24/15	1.0	0.17	7.6
					02/24/15	1.1	0.17	7.4						
Average		0.7	0.28	7.7	Average		0.8	0.18	7.7	Average		0.8	0.18	7.6
Minimum		0.2	0.13	7.4	Minimum		0.3	0.11	7.4	Minimum		0.3	0.11	7.4
Maximum		1.2	0.93	8.6	Maximum		1.1	0.41	8.1	Maximum		1.1	0.40	8.1

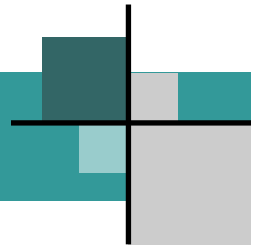
April					May					June				
Distribution Sampling					Distribution Sampling					Distribution Sampling				
Location	Date	Free Chlorine mg/L	Turbidity (NTU)	pH	Location	Date	Free Chlorine mg/L	Turbidity NTU	pH	Location	Date	Free Chlorine mg/L	Turbidity NTU	pH
Chatham Avenue	04/01/15	0.6	0.18	7.8	Chatham Avenue	05/05/15	0.4	0.14	8.2	Chatham Avenue	06/02/15	0.5	0.13	7.8
	04/07/15	0.5	0.12	7.8		05/12/15	0.4	0.19	8.2		06/09/15	0.4	0.18	7.8
	04/08/15	0.5	0.13	7.9		05/19/15	0.3	0.15	8.0		06/16/15	0.4	0.17	7.8
	04/14/15	0.6	0.12	7.9		05/26/15	0.3	0.14	7.8		06/24/15	0.6	0.14	7.7
	04/21/15	0.8	0.14	7.9							06/30/15	0.5	0.13	7.7
	04/29/15	0.5	0.22	8.0										
Peel Street Liftstation	04/01/15	0.9	0.13	7.6	Peel Street Liftstation	05/05/15	0.7	0.20	7.6	Peel Street Liftstation	06/02/15	0.7	0.24	7.5
	04/07/15	1.0	0.12	7.3		05/12/15	0.6	0.20	8.0		06/09/15	0.6	0.18	7.7
	04/14/15	0.7	0.15	7.4		05/19/15	0.6	0.16	7.9		06/16/15	0.6	0.18	7.6
	04/21/15	0.9	0.13	7.5		05/26/15	0.6	0.15	7.7		06/24/15	0.6	0.13	7.6
04/29/15	0.6	0.25	7.8					06/30/15	0.6	0.17	7.6			
Airport Wastewater Treatment Plant	04/01/15	0.3	0.26	7.6	Airport Wastewater Treatment Plant	05/05/15	0.6	0.17	7.7	Airport Wastewater Treatment Plant	06/02/15	0.8	0.20	7.5
	04/07/15	0.8	0.21	7.6		05/12/15	0.3	0.19	7.9		06/09/15	0.2	0.25	7.7
	04/14/15	0.2	0.33	7.7		05/19/15	0.3	0.22	7.8		06/16/15	0.4	0.20	7.8
	04/21/15	0.3	0.22	7.7		05/26/15	0.4	0.27	7.6		06/24/15	0.4	0.14	7.4
04/29/15	0.3	0.24	7.6					06/30/15	0.2	0.19	7.7			
Public Works Yard	04/01/15	0.9	0.12	7.8	Public Works Yard	05/05/15	0.3	0.19	8.8	Public Works Yard	06/02/15	0.2	0.74	7.7
	04/07/15	0.7	0.17	7.9		05/12/15	0.4	0.20	8.9		06/09/15	0.5	0.14	7.9
	04/14/15	0.1	0.30	8.9		05/19/15	0.3	0.12	8.2		06/16/15	0.5	0.12	7.9
	04/21/15	1.0	0.18	7.6		05/26/15	0.1	0.18	8.7		06/23/15	0.6	0.12	7.9
04/29/15	0.4	0.25	8.2					06/30/15	0.5	0.13	7.8			
Eagleview School	04/01/15	0.6	0.26	7.8	Eagleview School	05/05/15	0.4	0.44	8.1	Eagleview School	06/02/15	0.3	0.18	8.0
	04/07/15	0.8	0.87	7.7		05/12/15	0.2	0.30	8.2		06/09/15	0.2	0.19	8.0
	04/14/15	0.4	0.87	7.9		05/19/15	0.2	0.22	8.1		06/16/15	0.2	0.93	8.0
	04/21/15	0.4	0.34	7.6		05/26/15	0.4	0.30	7.8		06/23/15	0.3	0.13	8.1
04/29/15	0.6	0.86	7.9					06/30/15	0.2	0.27	8.1			
Bear Cove Reservoir	04/01/15	0.9	0.16	7.5	Bear Cove Reservoir	05/05/15	0.6	0.14	7.7	Bear Cove Reservoir	06/02/15	0.7	0.31	7.6
	04/07/15	0.8	0.27	7.5		05/12/15	0.5	0.24	7.8		06/09/15	0.6	0.19	7.7
	04/14/15	0.7	0.19	7.2		05/19/15	0.6	0.18	7.8		06/16/15	0.6	0.18	7.6
	04/21/15	0.9	0.15	7.5		05/26/15	0.4	0.17	7.5		06/23/15	0.7	0.13	7.6
04/29/15	0.6	0.19	7.8					06/30/15	0.7	0.23	7.5			
Ferry Terminal	04/01/15	0.7	0.13	7.6	Ferry Terminal	05/05/15	0.4	0.15	7.5	Ferry Terminal	06/02/15	0.4	0.13	7.5
	04/07/15	0.7	0.14	7.6		05/12/15	0.4	0.14	7.6		06/09/15	0.2	0.16	7.5
	04/14/15	0.4	0.20	7.6		05/19/15	0.3	0.19	7.6		06/16/15	0.4	0.21	7.8
	04/21/15	0.4	0.12	7.5		05/26/15	0.4	0.13	7.4		06/23/15	0.6	0.14	7.6
04/29/15	0.5	0.19	7.6					06/30/15	0.2	0.13	7.3			
Highway 19 PRV	04/01/15	1.0	0.39	7.3	Highway 19 PRV	05/05/15	0.8	0.14	7.6	Highway 19 PRV	06/02/15	0.9	0.19	7.5
	04/07/15	1.0	0.19	7.5		05/12/15	0.8	0.19	8.1		06/09/15	0.7	0.20	7.7
	04/14/15	0.9	0.18	7.5		05/19/15	0.7	0.20	8.2		06/16/15	0.8	0.21	7.4
	04/21/15	1.0	0.17	7.6		05/26/15	0.1	0.18	8.7		06/23/15	0.8	0.15	7.6
04/29/15	0.7	0.18	7.6					06/30/15	0.8	0.20	7.6			
Average		0.6	0.24	7.7	Average		0.4	0.19	8.0	Average		0.5	0.21	7.7
Minimum		0.1	0.12	7.2	Minimum		0.1	0.12	7.4	Minimum		0.2	0.12	7.3
Maximum		1.0	0.87	8.9	Maximum		0.8	0.44	8.9	Maximum		0.9	0.93	8.1

July					August					September				
Distribution Sampling					Distribution Sampling					Distribution Sampling				
Location	Date	Free Chlorine mg/L	Turbidity NTU	pH	Location	Date	Free Chlorine mg/L	Turbidity NTU	pH	Location	Date	Free Chlorine mg/L	Turbidity NTU	pH
Chatham Avenue	07/07/15	0.6	0.14	7.9	Chatham Avenue	08/04/15	0.3	0.06	7.7	Chatham Avenue	09/01/15	0.3	0.17	7.7
	07/14/15	0.4	0.12	7.8		08/11/15	0.2	0.13	7.7		09/08/15	0.4	0.12	7.7
	07/22/15	0.4	0.13	7.8		08/18/15	0.4	0.06	7.7		09/15/15	0.3	0.11	7.9
	07/28/15	0.1	0.13	7.8		08/27/15	0.4	0.12	7.7		09/23/15	0.4	0.19	7.9
Peel Street Lifestation	07/07/15	0.7	0.20	7.8	Peel Street Lifestation	08/04/15	0.6	0.11	7.6	Peel Street Lifestation	09/01/15	0.4	0.15	7.9
	07/14/15	0.7	0.14	7.5		08/11/15	0.6	0.18	7.6		09/08/15	0.4	0.27	7.2
	07/22/15	0.7	0.12	7.5		08/18/15	0.5	0.37	7.4		09/15/15	0.7	0.17	7.5
	07/28/15	0.5	0.20	7.4		08/27/15	0.6	0.46	7.5		09/22/15	0.8	0.28	7.7
Airport Wastewater Treatment Plant	07/07/15	0.2	0.19	7.7	Airport Wastewater Treatment Plant	08/04/15	0.1	0.18	7.6	Airport Wastewater Treatment Plant	09/29/15	0.6	0.12	7.6
	07/14/15	0.2	0.27	7.9		08/11/15	0.2	0.31	7.6		09/01/15	0.2	0.21	7.5
	07/22/15	0.1	0.34	7.7		08/18/15	0.1	0.33	7.3		09/08/15	0.3	0.18	7.5
	07/28/15	0.1	0.30	7.7		08/27/15	0.2	0.35	7.7		09/15/15	0.0	1.27	7.6
Public Works Yard	07/07/15	0.8	0.14	7.7	Public Works Yard	08/04/15	0.4	0.06	7.6	Public Works Yard	09/01/15	0.2	0.17	7.9
	07/14/15	0.4	0.12	8.0		08/11/15	0.4	0.19	7.9		09/08/15	0.2	0.16	8.9
	07/22/15	0.4	0.14	8.0		08/18/15	0.2	0.12	7.8		09/15/15	0.2	0.09	8.4
	07/28/15	0.1	0.14	8.6		08/27/15	0.3	0.14	7.8		09/23/15	0.1	0.25	8.3
Eagleview School	07/07/15	0.5	0.14	7.7	Eagleview School	08/04/15	0.2	0.21	7.5	Eagleview School	09/29/15	0.3	0.14	7.8
	07/14/15	0.3	0.12	7.7		08/11/15	0.3	0.12	7.7		09/01/15	0.2	0.52	8.6
	07/22/15	0.3	0.13	7.7		08/18/15	0.4	0.13	7.7		09/08/15	0.2	0.18	7.5
	07/28/15	0.2	0.20	7.4		08/27/15	0.5	0.15	7.7		09/15/15	0.6	1.96	7.9
Bear Cove Reservoir	07/07/15	0.5	0.15	7.7	Bear Cove Reservoir	08/04/15	0.8	0.19	7.5	Bear Cove Reservoir	09/23/15	0.1	0.21	8.3
	07/14/15	0.6	0.13	7.7		08/11/15	0.4	0.42	7.6		09/01/15	0.5	0.20	7.6
	07/22/15	0.5	0.16	7.6		08/18/15	0.5	0.24	7.6		09/08/15	0.4	0.18	7.5
	07/28/15	0.5	0.24	7.4		08/27/15	0.5	0.25	7.5		09/15/15	0.5	0.15	7.6
Ferry Terminal	07/07/15	0.7	0.13	7.6	Ferry Terminal	08/04/15	0.2	0.09	7.5	Ferry Terminal	09/29/15	0.5	0.14	7.5
	07/14/15	0.5	0.14	7.5		08/11/15	0.3	0.31	7.6		09/01/15	0.4	0.22	7.6
	07/22/15	0.5	0.21	7.5		08/18/15	0.6	0.17	7.6		09/08/15	0.2	0.44	7.5
	07/28/15	0.3	0.17	7.4		08/27/15	0.6	0.26	7.5		09/15/15	0.1	0.12	7.5
Highway 19 PRV	07/07/15	0.9	0.23	7.7	Highway 19 PRV	08/04/15	0.9	0.15	7.4	Highway 19 PRV	09/23/15	0.2	0.14	7.6
	07/14/15	0.9	0.18	7.6		08/11/15	0.8	0.19	7.8		09/01/15	0.3	0.09	7.6
	07/22/15	0.8	0.17	7.7		08/18/15	1.0	0.39	7.6		09/08/15	0.7	0.21	7.5
	07/28/15	0.6	0.18	7.4		08/27/15	0.9	0.19	7.5		09/15/15	0.8	0.21	7.5
Average		0.5	0.17	7.7	Average		0.4	0.21	7.6	Average		0.4	0.27	7.8
Minimum		0.1	0.34	7.4	Minimum		0.1	0.06	7.3	Minimum		0.0	0.09	7.2
Maximum		0.9	0.34	8.6	Maximum		1.0	0.46	7.9	Maximum		1.0	1.96	8.9

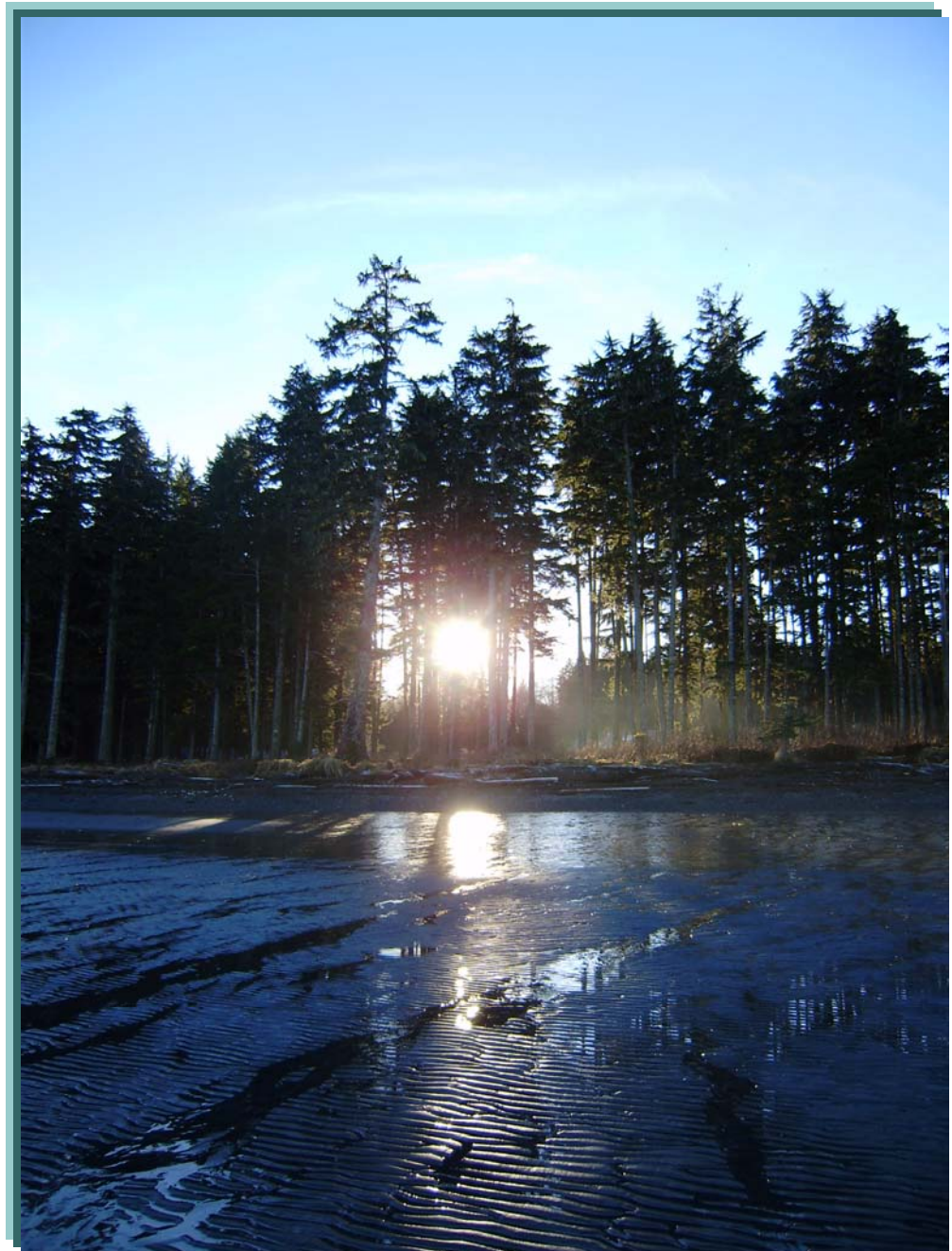
October					November					December				
Distribution Sampling					Distribution Sampling					Distribution Sampling				
Location	Date	Free Chlorine mg/L	Turbidity NTU	pH	Location	Date	Free Chlorine mg/L	Turbidity NTU	pH	Location	Date	Free Chlorine mg/L	Turbidity NTU	pH
Chatham Avenue	10/06/15	0.4	0.11	7.8	Chatham Avenue	11/03/15	0.6	0.11	7.9	Chatham Avenue	12/01/15	0.7	0.10	7.9
	10/13/15	0.5	0.11	7.9		11/10/15	0.7	0.15	7.6		12/08/15	0.6	0.15	7.9
	10/20/15	0.5	0.14	7.7		11/17/15	0.4	0.12	7.9		12/15/15	0.5	0.16	7.9
	10/27/15	0.1	0.27	7.4		11/24/15	0.6	0.14	7.5		12/22/15	0.6	0.13	7.8
Peel Street Lifestation	10/06/15	0.7	0.12	7.5	Peel Street Lifestation	11/03/15	0.8	0.13	7.5	Peel Street Lifestation	12/29/15	0.6	0.25	7.7
	10/13/15	0.6	0.12	7.7		11/10/15	0.9	0.13	7.5		12/01/15	0.8	0.15	7.6
	10/20/15	0.6	0.11	7.7		11/17/15	0.7	0.13	7.5		12/08/15	0.8	0.10	8.0
	10/27/15	0.8	0.13	7.6		11/24/15	0.7	0.14	7.5		12/15/15	0.8	0.14	7.6
Airport Wastewater Treatment Plant	10/06/15	0.5	0.20	7.7	Airport Wastewater Treatment Plant	11/03/15	0.1	0.60	7.6	Airport Wastewater Treatment Plant	12/22/15	0.7	0.16	7.5
	10/13/15	0.2	0.20	8.2		11/10/15	0.1	0.41	7.8		12/29/15	0.5	0.28	7.8
	10/20/15	0.6	0.16	7.6		11/17/15	0.7	0.18	7.6		12/01/15	0.7	0.39	7.5
	10/27/15	0.1	0.19	7.7		11/24/15	0.3	0.35	7.6		12/08/15	0.7	0.49	7.8
Public Works Yard	10/06/15	0.7	0.14	8.1	Public Works Yard	11/03/15	0.9	0.35	7.4	Public Works Yard	12/08/15	0.5	0.28	7.8
	10/13/15	0.3	0.24	8.3		11/10/15	0.7	0.17	7.7		12/15/15	0.8	0.13	7.8
	10/20/15	0.8	0.14	7.9		11/17/15	0.3	0.14	8.2		12/22/15	0.6	0.11	7.6
	10/27/15	0.6	0.13	8.0		11/24/15	0.8	0.20	7.6		12/29/15	0.7	0.16	7.8
Eagleview School	10/06/15	0.2	0.49	7.7	Eagleview School	11/03/15	0.8	0.72	7.4	Eagleview School	12/01/15	0.8	0.18	7.7
	10/13/15	0.2	0.31	7.8		11/10/15	0.2	0.51	7.6		12/08/15	0.7	0.21	8.0
	10/20/15	0.2	0.39	7.6		11/18/15	0.3	0.26	7.8		12/15/15	0.2	0.21	8.0
	10/27/15	0.3	0.48	7.9		11/24/15	0.2	0.19	7.7		12/22/15	0.4	0.29	7.8
Bear Cove Reservoir	10/06/15	0.6	0.16	7.5	Bear Cove Reservoir	11/03/15	0.7	0.16	7.7	Bear Cove Reservoir	12/29/15	0.2	0.30	7.7
	10/13/15	0.5	0.16	7.6		11/10/15	0.6	0.21	7.6		12/01/15	0.8	0.18	7.5
	10/20/15	0.8	0.15	7.7		11/18/15	0.8	0.11	7.6		12/08/15	0.6	0.12	7.8
	10/27/15	0.7	0.14	7.6		11/24/15	0.5	0.17	7.5		12/15/15	0.7	0.22	7.6
Ferry Terminal	10/06/15	0.3	0.12	7.6	Ferry Terminal	11/03/15	0.5	0.19	7.7	Ferry Terminal	12/22/15	0.7	0.14	7.6
	10/13/15	0.5	0.14	7.7		11/10/15	0.3	0.16	7.5		12/29/15	0.8	0.19	7.5
	10/20/15	0.6	0.13	7.6		11/18/15	0.7	0.15	7.5		12/01/15	0.7	0.22	7.6
	10/27/15	0.5	0.14	7.6		11/24/15	0.4	0.13	7.5		12/08/15	0.6	0.20	7.8
Highway 19 PRV	10/06/15	0.8	0.12	7.6	Highway 19 PRV	11/03/15	0.9	0.71	7.4	Highway 19 PRV	12/15/15	0.6	0.19	7.6
	10/13/15	0.8	0.11	7.7		11/10/15	0.8	0.15	7.5		12/22/15	0.7	0.21	7.6
	10/20/15	0.9	0.11	7.6		11/17/15	0.8	0.13	7.5		12/29/15	0.7	0.22	7.5
	10/27/15	0.9	0.12	7.7		11/24/15	0.9	0.15	7.6		12/01/15	0.8	0.42	7.7
Average		0.5	0.11	7.7	Average		0.6	0.24	7.6	Average		0.6	0.21	7.7
Minimum		0.1	0.49	7.4	Minimum		0.1	0.11	7.4	Minimum		0.2	0.10	7.4
Maximum		0.8	0.49	8.3	Maximum		0.9	0.72	8.2	Maximum		0.8	0.49	8.2

January							February						
Bacteriological Sampling							Bacteriological Sampling						
Sample Date	Sample Location	Free Chlorine (mg/L)	Turbidity (NTU)	pH	Total Coliform CFU/100ml	<i>E.Coli</i> CFU/100ml	Sample Date	Sample Location	Free Chlorine (mg/L)	Turbidity (NTU)	pH	Total Coliform CFU/100ml	<i>E.Coli</i> CFU/100ml
01/13/15	Hospital	0.8	0.21	7.8	<1	<1	02/10/15	Hospital	0.9	0.26	7.6	<1	<1
01/12/15	Airport Washroom	0.5	0.27	7.6	<1	<1	02/17/15	Airport Washroom	0.2	0.20	7.8	<1	<1
01/12/15	Chatham Ave.	0.6	0.24	8.2	<1	<1	02/10/15	Chatham Ave.	0.7	0.20	8.0	<1	<1
01/13/15	Bear Cove Reservoir	0.8	0.24	7.6	<1	<1	02/04/15	Bear Cove Reservoir	0.7	0.18	7.5	<1	<1
01/13/15	Highway 19 PRV	1.0	0.21	7.7	<1	<1	02/04/15	Highway 19 PRV	1.0	0.21	7.6	<1	<1
01/20/15	Pioneer Inn	1.0	0.16	8.2	<1	<1	02/04/15	Pioneer Inn	0.9	0.13	7.5	<1	<1
01/12/15	Public Works Yard	0.9	0.19	7.7	<1	<1	02/24/15	Public Works Yard	0.8	0.13	7.9	<1	<1
01/20/15	Glen Lyon Restaurant	0.9	0.16	7.9	<1	<1	02/17/15	Glen Lyon Restaurant	0.8	0.14	7.8	<1	<1
01/20/15	Airport Inn	0.9	0.74	7.6	<1	<1	02/17/15	Airport Inn	0.8	0.12	7.8	<1	<1
01/13/15	Peel St Liftstation	0.8	0.33	7.6	<1	<1	02/24/15	Peel St Liftstation	1.1	0.14	7.5	<1	<1
01/12/15	B.C. Ferry	0.7	0.22	7.6	<1	<1	02/10/15	B.C. Ferry	0.6	0.13	7.6	<1	<1
Sample Date	Sample Location	Free Chlorine (mg/L)	Turbidity (NTU)	pH	Total Coliform CFU/100ml	<i>E.Coli</i> CFU/100ml	Sample Date	Sample Location	Free Chlorine (mg/L)	Turbidity (NTU)	pH	Total Coliform CFU/100ml	<i>E.Coli</i> CFU/100ml
01/20/15	Tsulquate River (Untreated)		0.71	6.5	88	1.0	02/04/15	Tsulquate River (Untreated)		0.62	6.6	110.6	<1
March							April						
Bacteriological Sampling							Bacteriological Sampling						
Sample Date	Sample Location	Free Chlorine (mg/L)	Turbidity (NTU)	pH	Total Coliform CFU/100ml	<i>E.Coli</i> CFU/100ml	Sample Date	Sample Location	Free Chlorine (mg/L)	Turbidity (NTU)	pH	Total Coliform CFU/100ml	<i>E.Coli</i> CFU/100ml
03/17/15	Hospital	1.0	0.15	7.6	<1	<1	04/21/15	Hospital	0.9	0.17	7.5	<1	<1
03/10/15	Airport Washroom	0.4	0.20	7.7	<1	<1	04/14/15	Airport Washroom	0.3	0.23	7.7	<1	<1
03/03/15	Chatham Ave.	0.6	0.20	7.7	<1	<1	04/07/15	Chatham Ave.	0.5	0.12	7.8	<1	<1
03/10/15	Bear Cove Reservoir	0.9	0.14	7.5	<1	<1	04/14/15	Bear Cove Reservoir	0.7	0.19	7.2	<1	<1
03/03/15	Highway 19 PRV	1.1	0.17	7.4	<1	<1	04/07/15	Highway 19 PRV	1.0	0.19	7.5	<1	<1
03/17/15	Pioneer Inn	1.0	0.13	7.6	<1	<1	04/07/15	Pioneer Inn	0.6	0.18	7.6	<1	<1
03/10/15	Public Works Yard	0.6	0.13	8.0	<1	<1	04/14/15	Public Works Yard	0.1	0.30	8.9	<1	<1
03/03/15	Glen Lyon Restaurant	0.8	0.12	7.4	<1	<1	04/22/15	Glen Lyon Restaurant	0.6	0.22	7.6	<1	<1
03/17/15	Airport Inn	0.9	0.12	7.6	<1	<1	04/21/15	Airport Inn	0.9	0.12	7.6	<1	<1
03/17/15	Peel St Liftstation	1.0	0.14	7.5	<1	<1	04/07/15	Peel St Liftstation	1.0	0.12	7.3	<1	<1
03/03/15	B.C. Ferry	0.7	0.13	7.4	<1	<1	04/21/15	B.C. Ferry	0.4	0.12	7.5	<1	<1
Sample Date	Sample Location	Free Chlorine (mg/L)	Turbidity (NTU)	pH	Total Coliform CFU/100ml	<i>E.Coli</i> CFU/100ml	Sample Date	Sample Location	Free Chlorine (mg/L)	Turbidity (NTU)	pH	Total Coliform CFU/100ml	<i>E.Coli</i> CFU/100ml
03/10/15	Tsulquate River (Untreated)		0.45	6.8	179.3	<1	04/21/15	Tsulquate River (Untreated)		0.64	6.6	410.6	<1
May							June						
Bacteriological Sampling							Bacteriological Sampling						
Sample Date	Sample Location	Free Chlorine (mg/L)	Turbidity (NTU)	pH	Total Coliform CFU/100ml	<i>E.Coli</i> CFU/100ml	Sample Date	Sample Location	Free Chlorine (mg/L)	Turbidity (NTU)	pH	Total Coliform CFU/100ml	<i>E.Coli</i> CFU/100ml
05/19/15	Hospital	0.7	0.20	7.7	<1	<1	06/16/15	Hospital	0.7	0.13	7.5	<1	<1
05/19/15	Airport Washroom	0.4	0.14	7.7	<1	<1	06/02/15	Airport Washroom	0.7	0.19	7.5	<1	<1
05/05/15	Chatham Ave.	0.4	0.14	8.2	<1	<1	06/02/15	Chatham Ave.	0.5	0.13	7.8	<1	<1
05/05/15	Bear Cove Reservoir	0.6	0.14	7.7	<1	<1	06/02/15	Bear Cove Reservoir	0.7	0.31	7.6	<1	<1
05/05/15	Highway 19 PRV	0.8	0.14	7.6	<1	<1	06/09/15	Highway 19 PRV	0.7	0.20	7.7	<1	<1
05/05/15	Pioneer Inn	0.8	0.17	7.6	<1	<1	06/02/15	Pioneer Inn	0.7	0.16	7.5	<1	<1
05/12/15	Public Works Yard	0.4	0.20	8.9	<1	<1	06/09/15	Public Works Yard	0.5	0.14	7.9	<1	<1
05/12/15	Glen Lyon Restaurant	0.6	0.18	8.0	<1	<1	06/16/15	Glen Lyon Restaurant	0.5	0.16	7.6	<1	<1
05/12/15	Airport Inn	0.5	0.17	7.9	<1	<1	06/09/15	Airport Inn	0.5	0.18	7.6	<1	<1
05/12/15	Peel St Liftstation	0.6	0.20	8.0	<1	<1	06/16/15	Peel St Liftstation	0.6	0.18	7.6	<1	<1
05/19/15	B.C. Ferry	0.3	0.19	7.6	<1	<1	06/09/15	B.C. Ferry	0.2	0.16	7.5	<1	<1
Sample Date	Sample Location	Free Chlorine (mg/L)	Turbidity (NTU)	pH	Total Coliform CFU/100ml	<i>E.Coli</i> CFU/100ml	Sample Date	Sample Location	Free Chlorine (mg/L)	Turbidity (NTU)	pH	Total Coliform CFU/100ml	<i>E.Coli</i> CFU/100ml
05/19/15	Tsulquate River (Untreated)		0.32	7.0	410.6	2.0	06/16/15	Tsulquate River (Untreated)		0.20	7.1	461.1	1.0

July							August						
Bacteriological Sampling							Bacteriological Sampling						
Sample Date	Sample Location	Free Chlorine (mg/L)	Turbidity (NTU)	pH	Total Coliform CFU/100ml	E.Coli CFU/100ml	Sample Date	Sample Location	Free Chlorine (mg/L)	Turbidity (NTU)	pH	Total Coliform CFU/100ml	E.Coli CFU/100ml
07/22/15	Hospital	0.6	0.17	7.8	<1	<1	08/18/15	Hospital	0.7	0.02	7.6	<1	<1
07/07/15	Airport Washroom	0.2	0.14	7.7	<1	<1	08/04/15	Airport Washroom	0.2	0.21	7.6	<1	<1
07/22/15	Chatham Ave.	0.4	0.13	7.8	<1	<1	08/18/15	Chatham Ave.	0.4	0.06	7.7	<1	<1
07/07/15	Bear Cove Reservoir	0.5	0.15	7.7	<1	<1	08/04/15	Bear Cove Reservoir	0.8	0.19	7.5	<1	<1
07/22/15	Highway 19 PRV	0.8	0.17	7.7	<1	<1	08/04/15	Highway 19 PRV	0.9	0.15	7.4	<1	<1
07/14/15	Pioneer Inn	0.7	0.13	7.5	<1	<1	08/18/15	Pioneer Inn	0.7	0.11	7.7	<1	<1
07/14/15	Public Works Yard	0.4	0.12	8.0	<1	<1	08/11/15	Public Works Yard	0.4	0.19	7.9	<1	<1
07/07/15	Glen Lyon Restaurant	0.6	0.12	7.6	<1	<1	08/11/15	Glen Lyon Restaurant	0.5	0.16	7.7	<1	<1
07/14/15	Airport Inn	0.5	0.19	7.6	<1	<1	08/18/15	Airport Inn	0.6	0.24	7.6	<1	<1
07/07/15	Peel St Liftstation	0.7	0.20	7.8	<1	<1	08/11/15	Peel St Liftstation	0.6	0.18	7.6	<1	<1
07/14/15	B.C. Ferry	0.5	0.14	7.5	<1	<1	08/11/15	B.C. Ferry	0.3	0.31	7.6	<1	<1
Sample Date	Sample Location	Free Chlorine (mg/L)	Turbidity (NTU)	pH	Total Coliform CFU/100ml	E.Coli CFU/100ml	Sample Date	Sample Location	Free Chlorine (mg/L)	Turbidity (NTU)	pH	Total Coliform CFU/100ml	E.Coli CFU/100ml
07/22/15	Tsulquate River (Untreated)		0.25	7.0	1413.6	28.8	08/04/15	Tsulquate River (Untreated)		0.27	7.1	1732.9	19.7
September							October						
Bacteriological Sampling							Bacteriological Sampling						
Sample Date	Sample Location	Free Chlorine (mg/L)	Turbidity (NTU)	pH	Total Coliform CFU/100ml	E.Coli CFU/100ml	Sample Date	Sample Location	Free Chlorine (mg/L)	Turbidity (NTU)	pH	Total Coliform CFU/100ml	E.Coli CFU/100ml
09/08/15	Hospital	0.6	0.24	7.5	<1	<1	10/13/15	Hospital	0.6	0.13	7.8	<1	<1
09/15/15	Airport Washroom	0.5	0.18	7.7	<1	<1	10/06/15	Airport Washroom	0.5	0.23	7.7	<1	<1
09/08/15	Chatham Ave.	0.4	0.12		<1	<1	10/20/15	Chatham Ave.	0.5	0.14	7.6	<1	<1
09/01/15	Bear Cove Reservoir	0.5	0.20	7.6	<1	<1	10/13/15	Bear Cove Reservoir	0.5	0.16	7.6	<1	<1
09/01/15	Highway 19 PRV	0.7	0.21		<1	<1	10/06/15	Highway 19 PRV	0.8	0.12	7.6	<1	<1
09/08/15	Pioneer Inn	0.6	0.14	7.4	<1	<1	10/20/15	Pioneer Inn	0.7	0.16	7.5	<1	<1
09/15/15	Public Works Yard	0.2	0.09	8.4	<1	<1	10/20/15	Public Works Yard	0.8	0.14	7.9	<1	<1
09/15/15	Glen Lyon Restaurant	0.7	0.16	7.6	<1	<1	10/13/15	Glen Lyon Restaurant	0.7	0.12	7.6	<1	<1
09/15/15	Airport Inn	0.6	0.20	7.6	<1	<1	10/20/15	Airport Inn	0.6	0.28	7.6	<1	<1
09/01/15	Peel St Liftstation	0.4	0.22	7.2	<1	<1	10/06/15	Peel St Liftstation	0.7	0.12	7.5	<1	<1
09/08/15	B.C. Ferry	0.2	0.14	7.5	<1	<1	10/06/15	B.C. Ferry	0.3	0.12	7.6	<1	<1
Sample Date	Sample Location	Free Chlorine (mg/L)	Turbidity (NTU)	pH	Total Coliform CFU/100ml	E.Coli CFU/100ml	Sample Date	Sample Location	Free Chlorine (mg/L)	Turbidity (NTU)	pH	Total Coliform CFU/100ml	E.Coli CFU/100ml
09/01/15	Tsulquate River (Untreated)		1.00	6.6	>2419.2	101.2	10/13/15	Tsulquate River (Untreated)		0.71	6.8	488.4	12.2
November							December						
Bacteriological Sampling							Bacteriological Sampling						
Sample Date	Sample Location	Free Chlorine (mg/L)	Turbidity (NTU)	pH	Total Coliform CFU/100ml	E.Coli CFU/100ml	Sample Date	Sample Location	Free Chlorine (mg/L)	Turbidity (NTU)	pH	Total Coliform CFU/100ml	E.Coli CFU/100ml
11/03/15	Hospital	0.7	0.15	7.5	<1	<1	12/15/15	Hospital	0.8	0.14	7.8	<1	<1
11/24/15	Airport Washroom	0.1	0.19	7.7	<1	<1	12/08/15	Airport Washroom	0.5	0.15	7.7	<1	<1
11/17/15	Chatham Ave.	0.4	0.12	7.9	<1	<1	12/08/15	Chatham Ave.	0.6	0.15	7.9	<1	<1
	Bear Cove Reservoir				<1	<1	12/01/15	Bear Cove Reservoir	0.8	0.18	7.5	<1	<1
11/17/15	Highway 19 PRV	0.8	0.13	7.5	<1	<1	12/01/15	Highway 19 PRV	0.8	0.42	7.7	<1	<1
11/24/15	Pioneer Inn	0.6	0.15	7.6	<1	<1	12/15/15	Pioneer Inn	0.7	0.19	7.6	<1	<1
11/17/15	Public Works Yard	0.3	0.14	8.2	<1	<1	12/08/15	Public Works Yard	0.7	0.21	8.0	<1	<1
11/03/15	Glen Lyon Restaurant	0.7	0.12	7.6	<1	<1	12/15/15	Glen Lyon Restaurant	0.7	0.14	7.6	<1	<1
11/03/15	Airport Inn	0.6	0.30	7.7	<1	<1	12/15/15	Airport Inn	0.7	0.31	7.5	<1	<1
11/17/15	Peel St Liftstation	0.7	0.13	7.5	<1	<1	12/01/15	Peel St Liftstation	0.8	0.15	7.6	<1	<1
11/03/15	B.C. Ferry	0.5	0.19	7.7	<1	<1	12/08/15	B.C. Ferry	0.6	0.20	7.8	<1	<1
Sample Date	Sample Location	Free Chlorine (mg/L)	Turbidity (NTU)	pH	Total Coliform CFU/100ml	E.Coli CFU/100ml	Sample Date	Sample Location	Free Chlorine (mg/L)	Turbidity (NTU)	pH	Total Coliform CFU/100ml	E.Coli CFU/100ml
11/25/15	Tsulquate River (Untreated)		0.50	6.7	214.3	<1	12/01/15	Tsulquate River (Untreated)		0.31	6.9	275.5	2.0



Wastewater Treatment Plants & Collection System





District of Port Hardy Wastewater Treatment Plants & Collection System



Annual Operations Report 2015
MOE Certification ME-00385 & PE-04168



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Overview

Port Hardy is located on the northeastern tip of Vancouver Island, British Columbia. There are two major collection areas in the town, each with a wastewater treatment facility. The Airport Wastewater Treatment Plant (AWWTP), built in 1975, is located adjacent to the Transport Canada Airport facility. In February 2012, the existing permit was updated to a new Operational Certificate (ME-105299). Effluent is discharged into the Queen Charlotte Strait. There are three lift stations located in the AWWTP collection system.

The Tsulquate Wastewater Treatment Plant (TWWTP), originally built in 1972, services the majority of the population of Port Hardy, and has historically operated under permit PE-385. The discharge from this facility is sent into Hardy Bay. There are eight lift stations located in the TWWTP collection system. The plant underwent a major upgrade in 2007 which included the addition of two sequential batch reactors, a new headworks and ultraviolet disinfection (UV). The permit was also updated into a more stringent Operational Certificate (ME-00385).

Permits

The Airport wastewater treatment facility is a Class 2 facility and operates under Operational Certificate ME-105299.

The Tsulquate wastewater treatment facility is a Class 3 facility as deemed by the Environmental Operators Certification Program (EOCP), certification number 1488. The fully upgraded Tsulquate plant operates under the Ministry of Environments Operating Certificate of ME-00385. The historical permit that applied before the upgrades were completed was PE-385.

Operator	Title	Certification
Joe Jewell	Utilities Supervisor	WT IV, WWT II, WD II WWC I
Justin Reusch	Chief Operator	WT II, WD I, WWT II
Roland LeFort	Operator	WWT III, WT I
Cory Henschke	Operator	WWT I, WD II



Tsulquate Wastewater Treatment Plant Highlights

The upgraded Tsulquate wastewater treatment plant (TWWTP) has performed very well since the new SBR trains have been online and the modifications to the extended aeration plant were completed in 2008. The combined average effluent flow over the course of 2015 was 1866 m³/day. The design capacity for the entire plant with the SBR trains and the extended aeration train is 2700 m³/day.

Incidents

There were no incidents at the Tsulquate facility in 2015



Airport Wastewater Treatment Plant Highlights

The Airport wastewater treatment plant (AWWTP) continued to produce excellent effluent in 2015. There were no permit violations. The average influent effluent flow was 637 m³/day.

Incidents

Currently, the outfall for the Airport Wastewater Treatment Plant is damaged. A contractor has dove and video inspected the outfall. Pacificus Biological Ltd. has been retained to gather samples in the receiving waters to monitor the fecal coliforms to assess the impact. An engineering firm has also been hired to assess the outfall pipe and provide an improved design or other options to divert flow from the Airport Plant back to the Tsulquate Wastewater Plant in town through an upgraded collection system. The situation is currently classified as a spill due to the fact that the treated effluent is not reaching its intended depth and distance for the shore. The beach continues to be closed from shellfish harvesting as it has for many years. The Ministry of Environment has been contacted and a Provincial Emergency Program (PEP) number has been generated.

The primary screening unit at the facility has failed. Pricing has been obtained for replacement wear bars, scroll brushes and gear box.



Collection System

The collection system is operating well considering the age of the infrastructure. The lift stations remain a focus for the maintenance and capital upgrade programs to address aging infrastructure, as identified in the Liquid Waste Management Plan.

Incidents

There were no incidents within the collection system in 2015 resulting in spills to the environment. There were numerous events in which losses of power to the liftstations caused by blown line fuses interrupted service but none of them resulted in a spill. Each liftstation is equipped with an alarm dialer on an Uninterrupted Power Supply (UPS) to alert operators in the event of a loss of power or a failure of equipment.

- The alarm dialer at the Holgrem Flats liftstation has failed. Replacement costs are being obtained
- The motor and contactor on pump #1 at Peel Street liftstation failed. Both parts were replaced but the pump is still having issues
- Pump #1 at Pioneer liftstation has failed and has been sent out for a repair quotation



EFFLUENT QUALITY DATA

Effluent quality monitoring of the plant has increased substantially for the upgraded TWWTP, partially due to the monitoring requirements identified in the operational certificate and also due to the increased monitoring that is required to meet higher treatment standards. The data presented in this report includes the results from samples sent to an external laboratory, certified to ISO17025 by CALA, as well as the internal testing results for some of the parameters completed onsite. While the internal data is not CALA accredited, it goes through an extensive QA/QC process. It complements the external data in demonstrating treatment performance due to the increased frequency of the internal testing.

The following two tables summarize the key quality parameters for the Tsulquate and Airport Wastewater Treatment Plants. Receiving environment monitoring was also completed.

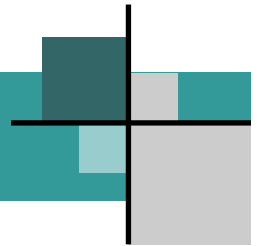
Table 1 - TWWTP Effluent Quality Summary

Tsulquate Wastewater Plant Compliance Testing												
	Flow (m ³)		Un-ionized Ammonia mg/L		pH		Total Suspended Solids (TSS) mg/L		Carbonaceous Biochemical Oxygen Demand (CBOD ₅) mg/L		Fecal Coliforms CFU/100 mL	
	Average	Maximum	Average	Maximum	Average	Maximum	Average	Maximum	Average	Maximum	Average	Maximum
January	2144	4782	0.02	0.02	6.6	6.9	9	11	<6	<6	26	150
February	1883	3397	0.01	0.01	6.6	6.7	8	11	<6	<6	15	660
March	2053	4709	0.01	0.01	6.8	6.9	6	6	<6	<6	7	79
April	1417	2108	0.01	0.01	6.5	6.6	9	14	<6	<6	11	90
May	1204	2194	0.02	0.02	6.5	6.9	8	11	<6	<6	41	600
June	1311	2261			6.3	6.5	13	23	8	15	6	160
July	1263	2462			6.6	6.8	10	11.5	<6	<6	95	1400
August	1563	2606	0.013	0.013	6.4	6.7	13	20	7	14	40	320
September	1890	3378			6.1	6.2	9	11	<6	<6	11	84
October	2105	4341			6.5	7.4	12	18	<6	<6	39	150
November	2115	3916			6.5	6.5	10	11	<6	<6	157	1100
December	2518	4845			6.5	6.6	8	11	<6	<6	69	1800

Table 2 - AWWTP Effluent Quality Summary

Airport Wastewater Plant Compliance Testing																
	Flow (m ³)		pH		Total Suspended Solids (TSS)		Carbonaceous Biochemical Oxygen Demand (CBOD ₅)		Fecal Coliforms CFU/100 mL		Enterococcus CFU/100 mL		Un-ionized Ammonia mg/L		Total Ammonia mg/l	
	Average	Maximum	Average	Maximum	Average	Maximum	Average	Maximum	Average	Maximum	Average	Maximum	Average	Maximum	Average	Maximum
January	700	1054	6.2	6.2	14	14	6.9	6.9					<0.01	<0.01	0.39	0.40
February	629	892	6.1	6.1	7	7	<6.0	<6.0	14500	17000	1850	2100	<0.01	<0.01		
March	641	878	6.2	6.6	13	24	<6.0	<6.0					<0.01	<0.01		
April	630	814	6.3	6.5	6.8	6.8	<6.0	<6.0	11400	13000	1350	1400	<0.0005	<0.0005	0.02	0.02
May	560	738	6.1	6.6	8	12	3.0	5.0								
June	555	689	6.6	6.6	10	10	<6.0	<6.0	30000	40000	750	810				
July	536	683	6.3	6.5	8	11	<6.0	<6.0							0.03	0.03
August	564	767	6.2	6.2	11	11	<6.0	<6.0	21500	23000	1150	1200				
September	653	896	6.1	6.1	12	12	<6.0	<6.0								
October	681	975	6.5	6.5	18	18	<6.0	<6.0	140	140	7400	9400			0.07	0.07
November	688	943	6.6	6.6	16	16	<6.0	<6.0								
December	783	1003	6.0	6.0	15	15	<6.0	<6.0	6500	6500	670	740				

Appendix III



Audited Financial Statements & Statement of Financial Information



DISTRICT OF PORT HARDY
Statement of Financial Information
For the year ended December 31, 2015



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Checklist - Statement of Financial Information (SOFI)

Audited Financial Statements

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Approval of Financial Information

Financial Information Regulation, Schedule 1
Checklist – Statement of Financial Information (SOFI)

For the Corporation:

Corporate Name: District of Port Hardy Contact Name: Adrian Maas
 Fiscal Year End: December 31,2015 Phone Number: (250) 949-6665
 Date Submitted: _____ E-mail: amaas@porthardy.ca

For the Ministry:

Ministry Name: _____ Reviewer: _____
 Date Received: _____ Deficiencies: Yes No
 Date Reviewed: _____ Deficiencies Addressed: Yes No
 Approved (SFO): _____ Further Action Taken: _____

Distribution: Legislative Library Ministry Retention

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
General					
1 (1) (a)	Statement of assets and liabilities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (b)	Operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (c)	Schedule of debts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (d)	Schedule of guarantee and indemnity agreements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (e)	Schedule of employee remuneration and expenses	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (f)	Schedule of suppliers of goods and services	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (3)	Statements prepared on a consolidated basis or for each fund, as appropriate	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (4) 1 (5)	Notes to the financial statements for the statements and schedules listed above	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Statement of Assets & Liabilities					
2	<ul style="list-style-type: none"> • A balance sheet prepared in accordance with GAAP or stated accounting principles / policies, and • Show changes in equity and surplus or deficit due to operations 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Operational Statement					
3 (1)	<p>Prepared in accordance with GAAP or stated accounting principles / policies and consists of:</p> <ul style="list-style-type: none"> • a Statement of Income or Statement of Revenue and Expenditures, and • a Statement of Changes in Financial Position 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3 (2) 3 (3)	<ul style="list-style-type: none"> • The Statement of Changes in Financial Position may be omitted if it provides no additional information • The omission must be explained in the notes 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3 (4)	Community colleges, school districts, and municipalities must prepare a Statement of Changes in Financial Position for the Capital Fund	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Schedule of Debts					
4 (1) (a) 4 (2)	List each long-term debt (secured by debentures, mortgages, bonds, etc.), stating the amount outstanding, the interest rate, and the maturity date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4 (1) (b)	Identify debts covered by sinking funds or reserves and amounts in these accounts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4 (3) 4 (4)	<ul style="list-style-type: none"> • The schedule may be omitted if addressed under section 2 or 5 and it provides no additional information • The omission must be explained in a note to the schedule 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Schedule of Guarantee and Indemnity Agreements					
5 (1)	List financial agreements that required government approval prior to being given (see Guarantees and Indemnities Regulation in FIA Guidance Package)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No Agreements
5 (2)	State the entities involved, and the specific amount involved if known	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5 (3) 5 (4)	<ul style="list-style-type: none"> • The schedule may be omitted if addressed under section 2 or 4 and it provides no additional information • The omission must be explained in a note to the schedule 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Schedule of Remuneration and Expenses (See Guidance Package for suggested format)					
6 (2) (a)	List separately, by name and position, the total remuneration and the total expenses for each elected official, member of the board of directors, and employee appointed by Cabinet	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (2) (b)	List alphabetically each employee whose total remuneration exceeds \$75,000 and the total expenses for each [excluding the persons listed under 6 (2) (a)]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (2) (c)	Include a consolidated total for employees whose remuneration is \$75,000 or less [excluding the persons listed under 6 (2) (a)]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (2) (d)	Reconcile or explain any difference between total remuneration in this schedule and related information in the operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (3)	Exclude personal information other than name, position, function or remuneration and expenses of employees	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Schedule of Remuneration and Expenses (See Guidance Package for suggested format)					
6 (6)	Report the employer portion of EI and CPP as a supplier payment to the Receiver General for Canada rather than as employee remuneration	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (7) (a) 6 (7) (b)	Include a statement of severance agreements providing: <ul style="list-style-type: none"> • the number of severance agreements under which payment commenced in the fiscal year being reported on for non-union employees, and • the range of equivalent months' compensation for them (see Guidance Package for suggested format)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (8)	Provide the reason for omitting a statement of severance agreements in a note to the schedule of remuneration and expenses	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Schedule of Suppliers of Goods or Services (See Guidance Package for suggested format)					
7 (1) (a)	List in alphabetical order all suppliers of goods and services who received aggregate payments exceeding \$25,000	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7 (1) (b)	Include a consolidated total of all payments to suppliers who received \$25,000 or less	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7 (1) (c)	Reconcile or explain any difference between the consolidated total and related figures in the operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7 (2) (b)	Include a statement of payments for the purposes of grants or contributions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Inactive Corporations					
8 (1)	The ministry reports for the corporation if the corporation is not operating to the extent required to produce a SOFI	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8 (2) (a)	The ministry's report contains the statements and schedules required under section 1 (1), to the extent possible	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8 (2) (b)	The ministry's report contains a statement of the operational status of the corporation (see Guidance Package regarding what to include)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Approval of Financial Information					
9 (1)	Corporations other than municipalities – the SOFI is signed as approved by the board of directors or the governing body (see Guidance Package for example)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 (2)	Municipalities – the SOFI is approved by its council and by the officer assigned responsibility for financial administration (see Guidance Package for example)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Council approved at open meeting May 10,2016
9 (3)	A management report is included, signed by the head and chief financial officer, or by the municipal officer assigned responsibility for financial administration (see examples in annual report at http://www.gov.bc.ca/cas/popt/)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 (4)	The management report explains the roles and responsibilities of the board of directors or governing body, audit committee, management, and the auditors	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 (5)	Signature approvals required in section 9 are for each of the statements and schedules of financial information, not just the financial statements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

District of Port Hardy

Consolidated Financial Statements

December 31, 2015



Photo courtesy Aidan Wood

District of Port Hardy

December 31, 2015

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The accompanying financial statements are the responsibility of management. To ensure their integrity, objectivity and reliability, the statements have been prepared in accordance with the recommendations of the Public Sector Accounting Board, which are generally accepted accounting principles for British Columbia municipalities and are outlined in (Note 1) to the Consolidated Statements. Some amounts on these statements are based on management's best estimates and careful judgment.


Management maintains a system of internal accounting controls to provide reasonable assurance that assets are safeguarded and that transactions are authorized, recorded and reported properly.

Council is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and exercises this responsibility through the Council. The Council reviews external Audited Financial Statements annually.

The external auditors, MNP LLP, are appointed by Council to conduct an independent examination in accordance with Canadian auditing standards, and express their opinion on the financial statements. Their examination includes a review and evaluation of the District's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to financial records and management of the District of Port Hardy.



Adriaan Maas CPA, CGA
Chief Financial Officer



Hank Bood
Mayor

Independent Auditors' Report

To the Mayor and Council of the District of Port Hardy:

We have audited the accompanying consolidated financial statements of the District of Port Hardy, which comprise the consolidated statement of financial position as at December 31, 2015 and the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies, schedules and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the District as at December 31, 2015, and the results of its operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Campbell River, British Columbia

May 10, 2016

MNP LLP

Chartered Professional Accountants

District of Port Hardy
Consolidated Statement of Financial Position
As At December 31, 2015

	2015	2014
Financial Assets		
Cash and cash equivalents (Note 2)	\$ 4,204,175	\$ 3,610,933
Accounts receivable (Note 3)	1,616,391	1,585,629
Investment in Government business enterprises (Note 19)	96,605	211,877
Tax sale properties	19,467	13,509
Land held for resale	506	506
	<u>5,937,144</u>	<u>5,422,454</u>
Financial Liabilities		
Accounts payable and other liabilities (Note 4)	590,213	558,154
Tax sale properties deposits	3,948	7,765
Performance deposits and bonds (Note 5)	15,994	12,794
Deferred revenue (Note 6)	143,886	135,082
Capital leases (Note 8)	117,746	642,705
Capital borrowing (Note 21)	123,575	59,600
Long-term debt (Note 9)	465,077	684,287
	<u>1,460,439</u>	<u>2,100,387</u>
Net Financial Assets	<u>4,476,705</u>	<u>3,322,067</u>
Non-Financial Assets		
Tangible capital assets (Note 10)	38,390,513	39,731,026
Inventory	140,383	196,175
Prepays	57,650	68,687
	<u>38,588,546</u>	<u>39,995,888</u>
Accumulated Surplus (Schedule 3)	<u>\$ 43,065,251</u>	<u>\$ 43,317,955</u>

Commitments and contingencies (Note 16)

Approved by:



 Adrian Maas CPA, CGA
 Chief Financial Officer

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

District of Port Hardy
Consolidated Statement of Operations
For the Year Ended December 31, 2015

	2015	2015 Budget (Note 12)	2014
Revenue			
Taxes	\$ 2,425,021	\$ 2,428,129	\$ 2,366,928
Payments in lieu of taxes	165,229	163,580	166,292
Sewer user rates	1,027,216	1,027,000	1,027,703
Water user rates	1,231,129	1,205,000	1,222,983
Sale of services	1,193,203	1,114,609	1,228,528
Other revenue	455,470	283,170	501,479
Income from investment in Government business enterprises (Note 19)	-	-	174,305
Government transfers from other governments	762,426	475,000	1,116,914
	<u>7,259,694</u>	<u>6,696,488</u>	<u>7,805,132</u>
Expenses			
General government services	927,853	977,129	892,945
Transportation services	1,738,839	1,677,865	1,749,519
Protective services	460,658	470,575	442,703
Environmental health services	265,487	283,326	273,210
Recreation and culture	1,322,295	1,360,892	1,387,894
Community development	93,595	116,189	126,013
Water	1,338,782	1,344,754	1,422,665
Sewer	1,364,889	1,316,587	1,334,407
	<u>7,512,398</u>	<u>7,547,317</u>	<u>7,629,356</u>
Annual surplus (deficit)	(252,704)	(850,829)	175,776
Accumulated surplus, beginning of year	43,317,955	43,317,955	43,142,179
Accumulated surplus, end of year	<u><u>\$ 43,065,251</u></u>	<u><u>\$42,467,126</u></u>	<u><u>\$ 43,317,955</u></u>

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

District of Port Hardy

Consolidated Statement of Changes in Net Financial Assets As At December 31, 2015

	2015	2015 Budget (Note 12)	2014
Annual surplus (deficit)	\$ (252,704)	\$ (850,829)	\$ 175,776
Acquisition of tangible capital assets	(532,777)	(831,000)	(597,438)
Amortization	1,812,522	1,650,000	1,820,611
Loss on disposal of tangible capital assets	-	-	19,140
Proceeds on sale of tangible capital assets	-	-	36,441
Capital Lease Adjustment	60,768	-	-
	<u>1,340,513</u>	<u>819,000</u>	<u>1,278,754</u>
Acquisition of prepaid expense	(57,650)	-	(68,687)
Acquisition of supplies inventory	55,792	-	9,828
Use of prepaid expense	68,687	-	59,449
	<u>66,829</u>	<u>-</u>	<u>590</u>
Change in net financial assets	1,154,638	(31,829)	1,455,120
Net financial assets, beginning of year	3,322,067	3,322,067	1,866,947
Net financial assets, end of year	<u>\$ 4,476,705</u>	<u>\$ 3,290,238</u>	<u>\$ 3,322,067</u>

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

District of Port Hardy
Consolidated Statement of Cash Flows
For the Year Ended December 31, 2015

	2015	2014
Cash Provided By (Used In)		
Operating Activities		
Annual Surplus (Deficit)	\$ (252,704)	\$ 175,776
Increase (Decrease) in Non Financial Assets		
Amortization	1,812,522	1,820,611
Capital lease adjustment	60,769	-
(Gain) Loss on disposal of assets	(17,976)	19,140
Trade-in of capital asset	-	(3,300)
Change in inventory	55,792	9,828
Change in prepaids	11,037	(9,238)
	<u>1,669,440</u>	<u>2,012,817</u>
(Increase) Decrease in Financial Assets and Liabilities		
Change in accounts receivable	(30,762)	376,669
Change in investment in Government business enterprises	115,272	25,695
Change in tax sale properties	(5,958)	14,216
Change in accounts payable	32,059	(309,484)
Change in tax sale deposits	(3,817)	(26,091)
Change in performance deposits and bonds	3,200	(2,106)
Change in deferred revenue	8,804	(550,577)
Actuarial adjustment on debt	(52,629)	(44,197)
	<u>1,735,609</u>	<u>1,496,942</u>
Cash provided by operating transactions		
Capital Activities		
Acquisition of tangible capital assets	(532,777)	(523,316)
Proceeds on sale of tangible capital assets	17,976	36,441
	<u>(514,801)</u>	<u>(486,875)</u>
Financing Activities		
Capital lease repaid	(556,184)	(346,122)
Debenture debt repaid	(166,582)	(166,582)
Capital borrowing	95,200	-
	<u>(627,566)</u>	<u>(512,704)</u>
Net increase in cash and cash equivalents	593,242	497,363
Cash and cash equivalents at beginning of period	3,610,933	3,113,570
Cash and cash equivalents at end of period	<u>\$ 4,204,175</u>	<u>\$ 3,610,933</u>

Continued on next page

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

District of Port Hardy
Consolidated Statement of Cash Flows
For the Year Ended December 31, 2015

	<u>2015</u>	<u>2014</u>
Consolidated Statement of Cash Flows continued.		
Represented by		
Cash	\$ 383,150	\$ 586,871
Investments	3,821,025	3,024,062
	<u>\$ 4,204,175</u>	<u>\$ 3,610,933</u>
Supplemental information		
Interest paid	\$ 176,485	\$ 156,124
Interest received	\$ 47,732	\$ 53,721

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

District of Port Hardy

Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015

The District of Port Hardy was incorporated in 1966 under the provisions of the British Columbia Municipal Act. Its principal activities are the provision of local government services to the residents of the Municipality. These services include general government administration, bylaw enforcement, planning and land use, building inspection, fire protection, parks and recreation, water distribution and sewer collection, wastewater disposal, garbage and recycling services and road and street maintenance.

1. Significant Accounting Policies:

a) Basis of Presentation

The District of Port Hardy follows accounting principles accepted for British Columbia municipalities and applies these principles consistently. The consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards as prescribed by the Public Sector Accounting Board (PSAB) of CPA Canada. The consolidated financial statements reflect the combined results and activities of the reporting entity which is comprised of the General, Water and Sewer, Operating, Capital and Reserve funds. Inter-fund transactions have been eliminated on consolidation.

b) Revenue Recognition

Sources of revenue are recorded on the accrual basis and include revenue in the period in which the transaction or events occurred. Taxation revenues are recognized at the time of issuing the property tax notices for the fiscal year. Sale of services and user fee revenues are recognized when the service or product is rendered by the District. Development contributions are recorded as contributed tangible capital assets at their fair value on the date of contribution. Amounts received from non-government sources in advance of services being rendered are recorded as deferred revenue until the obligations that led to the collection of funds has been discharged. The District recognizes a government transfer as revenue when the transfer is authorized and all eligibility criteria, if any, have been met. A government transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability. In such circumstances, the District recognizes revenue as the liability is settled. Transfers of non-depreciable assets are recognized in revenue when received or receivable. Other revenue is recorded when performance of services is complete, amounts are measurable, and collectibility is reasonably assured. Income from investment in Government business enterprises is recorded using the modified equity method, based on the District's portion of annual earnings from the government business enterprises for the year (see Note 19).

c) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and short-term highly liquid investments with original maturities of three months or less that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

d) Inventory

Inventory is valued at the lower of cost and net realizable value. Cost is determined by the weighted average method. Inventory held for resale which includes property and chattels is recorded as accrued property tax revenue, interest, penalties, cost of chattels and carrying costs less a provision for potential shortfall of proceeds from a sale or conversion. Inventory for resale is recorded at lower of cost or net realizable value as a financial asset. Inventory of supplies is recorded at the lower of cost or net realizable value as a non-financial asset.

District of Port Hardy

Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015

1. Significant Accounting Policies Continued:

e) Leases

Leases, which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and related payments are charged to expenses as incurred.

f) Financial Instruments

The Municipality's financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable, and other liabilities, performance deposit and bonds, capital borrowing, and long-term debt. It is management's opinion that the Municipality is not exposed to significant interest, currency or credit risk arising from these financial instruments, except as described in Note 3.

g) Accrued Employee Benefits

Accrued employee benefits include an allowance for sick leave, vacation and severance benefits. These benefits are based on obligations as determined by collective agreements and contractual arrangements. Allowances for sick leave and vacation entitlement are recorded in the year in which they are earned. Severance benefits are recorded in the year in which they are earned. For union employees, 1 week is earned for each year of employment, to a maximum of 10 or 12 weeks depending on the union. Non-union employees earn severance in accordance with individual contracts or the BC labour standards. The severance banks are then multiplied by 10% for senior management and 2% for all other employees to estimate the potential for the District paying out severance.

h) 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 and the reported amounts of revenues and expenses during the period. Significant areas requiring estimates include the determination of collectability of accounts receivable, accrued payroll liabilities, tangible capital assets and provisions for contingencies. Accounts receivable are stated after evaluation of their collectability. Amortization is based on the estimated useful lives of tangible capital assets. Accrued employee benefits liabilities are estimated based on the anticipated wage rate increases, time value of money and expected average length of employment of District staff. These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known. Liabilities for contaminated sites are estimated based on the best information available regarding potential contaminated sites that the District of Port Hardy is responsible for.

District of Port Hardy

Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015

1. Significant Accounting Policies Continued:

i) Tangible Capital Assets

Tangible capital assets are recorded at cost, net of disposals, write-downs and amortization. Tangible capital asset expenses exceeding the thresholds per major category are capitalized. The average useful life is applied straight line to calculate amortization. Amortization is taken at one-half of the calculated amount in the year of acquisition and/or disposal.

	Average Useful Life
Land	Indefinite
Land Improvements	10 - 40 years
Buildings	20 - 80 years
Equipment	5 - 25 years
Engineering Structures	
Roads	10 - 60 years
Water	8 - 100 years
Sewer	8 - 100 years

Carrying costs directly attributable to the acquisition, construction or development activity are capitalized to the point in time the asset is substantially complete and ready for use. Contributed tangible capital assets are recorded at their fair value on the date of contribution. Assets under construction are not amortized until the asset is in use.

j) Liability for contaminated sites

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the District of Port Hardy is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available as at December 31, 2015.

At each financial reporting date the District of Port Hardy reviews the carrying amount of the liability. Any revisions required to the amount previously recognized is accounted for in the period revisions are made. The District of Port Hardy continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

k) Recent Accounting Pronouncements

PS 2200 Related Party Disclosures

In March 2015 as part of the CPA Canada Public Sector Accounting Handbook Revisions Release No. 42, the Public Sector Accounting Board (PSAB) issued a new standard, PS 2200 Related Party Disclosures.

This new section defines related party and established disclosures required for related party transactions. Disclosure of Information about related party transactions and the relationships underlying them is required when they have occurred at a value different from that which would have been arrived at if the parties were unrelated, and they have, or could have, a material financial effect on the financial statements.

District of Port Hardy

Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015

1. Significant Accounting Policies Continued:

k) Recent Accounting Pronouncements Continued

This section is effective for fiscal years beginning on or after April 1, 2017. Early adoption is permitted.

The District of Port Hardy does not expect application of the new standards to have a material effect on the consolidated financial statements.

PS 3210 Assets

In June 2015, new PS 3210 Assets was included in the CPA Canada Public Sector Accounting Handbook (PSA HB). The new Section provides guidance for applying the definition of assets set out in PS 1000 Financial Statement Concepts. The main features of this standard are as follows.

Assets are defined as economic resources controlled by a government as a result of past transactions or events and from which future economic benefits are expected to be obtained.

Economic resources can arise from such events as agreements, contracts, other governments legislation, the governments own legislation, and voluntary contributions.

The public is often the beneficiary of goods and services provided by a public sector entity. Such assets benefit public sector entities as they assist in achieving the entity's primary objective of providing public goods and services.

A public sector entity's ability to regulate an economic resource does not, in and of itself, constitute control of an asset, if the interest extends only to the regulatory use of the economic resource and does not include the ability to control access to future economic benefits.

A public sector entity acting as a trustee on behalf of beneficiaries specified in an agreement or statute is merely administering the assets and does not control the assets, as future economic benefits flow to the beneficiaries.

An economic resource may meet the definition of an asset, but would not be recognized if there is no appropriate basis for measurement and a reasonable estimate cannot be made, or if another Handbook Section prohibits its recognition. Information about assets not recognized should be disclosed in the notes.

The standard is effective for fiscal years beginning on or after April 1, 2017. Earlier adoption is permitted.

The District of Port Hardy does not expect application of the new Standard to have a material effect on the consolidated financial statements.

PS 3320 Contingent Assets

In June 2015, PS 3320 Contingent Asses was included in the CPA Canada Public Sector Accounting Handbook (PSA HB). The new Section establishes disclosure standards on contingent assets. The main features of this standard are as follows:

District of Port Hardy

Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015

1. Significant Accounting Policies Continued:

k) Recent Accounting Pronouncements Continued

Contingent assets are possible assets arising from existing conditions or situations involving uncertainty. That uncertainty will ultimately be resolved when one or more future events not wholly within the public sector entity's control occurs or fails to occur. Resolution of the uncertainty will confirm the existence or non-existence of an asset.

Passing legislation that has retroactive application after the financial statement date cannot create an existing condition or situation at the financial statement date.

Elected or public sector officials announcing public sector intentions after the financial statement date cannot create an existing condition or situation at the financial statement date.

Disclosures should include existence, nature, and extent of contingent assets, as well as the reason for any non-disclosure of extent, and the basis for any estimates of extent made.

When a reasonable estimate can be made, disclosure should include a best estimate and a range of possible amounts (or a narrower range of more likely amounts), unless such a disclosure would have an adverse impact on the outcome.

The Standard is effective for fiscal years beginning on or after April 1, 2017. Earlier adoption is permitted. The District of Port Hardy does not expect application of the new Standard to have a material effect on the consolidated financial statements.

PS 3380 Contractual Rights

In June 2015, new PS 3380 Contractual Rights was included in the CPA Canada Public Sector Accounting Handbook (PSA HB). This new Section establishes disclosure standards on contractual rights, and does not include contractual rights to exchange assets where revenue does not arise. The main features of this Standard are as follows:

Contractual rights are rights to economic resources arising from contracts or agreements that will result in both an asset and revenue in the future.

Until a transaction or event occurs under a contract or agreement, an entity only has a contractual right to an economic resource. Once the entity has received an asset, it no longer has a contractual right.

Contractual rights are distinct from contingent assets as there is no uncertainty related to the existence of the contractual right.

Disclosures should include descriptions about nature, extent and timing.

The standard is effective for fiscal years beginning on or after April 1, 2017. Earlier adoption is permitted.

The District of Port Hardy does not expect application of the new Standard to have a material effect on the consolidated financial statements.

District of Port Hardy

Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015

1. Significant Accounting Policies Continued:

k) Recent Accounting Pronouncements Continued

PS 3430 Restructuring Transaction

In June 2015, new PS 3430 Restructuring Transactions was included in the CPA Canada Public Sector Accounting Handbook (PSA HB). The new Section establishes disclosure standards on contingent assets. The main features of this Standard are as follow:

A restructuring transaction is defined separately from an acquisition. The key distinction between the two is the absence of an exchange of consideration in a restructuring transaction.

A restructuring transaction is defined as a transfer of an integrated set of assets and/or liabilities, together with related program or operating responsibilities that does not involve an exchange of consideration.

Individual assets and liabilities transferred in a restructuring transaction are derecognized by the transferor and recognized by the recipient at their carrying amount with applicable adjustments.

The increase in net assets or net liabilities resulting from recognition and derecognition of individual assets and liabilities received from all transferors, and transferred to all recipients in a restructuring transaction is recognized as revenue or as an expense.

Restructuring-related costs are recognized as expenses when incurred.

Individual assets and liabilities received in a restructuring transaction are initially classified based on the accounting policies and circumstances of the recipient at the restructuring date.

The financial position and results of operations prior to the restructuring date are not restated.

Disclosure of information about the transferred assets, liabilities and related operations prior to the restructuring date by the recipient is encouraged but not required.

The Section is effective for new restructuring transactions that occur in fiscal periods beginning on or after April 1, 2018. Earlier adoption is encouraged.

The District of Port Hardy does not expect application of the new Standard to have a material effect on the consolidated financial statements.

District of Port Hardy

Notes to the Consolidated Financial Statements For the Year Ended December 31, 2015

2. Cash and cash equivalents

	2015	2014
General revenue fund	<u>\$ 4,192,229</u>	<u>\$ 3,599,088</u>
Reserve accounts	11,946	11,845
	<u>\$ 4,204,175</u>	<u>\$ 3,610,933</u>

The above balances include Municipal Finance Authority money market account \$3,821,025 (2014 - \$3,024,062), carried at cost, which is also equal to market value.

3. Accounts Receivable

	2015	2014
Property taxes	<u>\$ 557,540</u>	<u>\$ 624,788</u>
Other Governments	438,093	313,378
Trade and other	893,532	912,971
	1,889,165	1,851,137
Less allowance for doubtful accounts	<u>(272,774)</u>	<u>(265,508)</u>
	<u>\$ 1,616,391</u>	<u>\$ 1,585,629</u>

Wharf receivables total \$257,186 (2014 - \$239,189). Of this amount \$217,748 (2014 - \$195,805) is 90 days overdue and has been recorded in allowance for doubtful accounts above.

4. Accounts Payable and other liabilities

	2015	2014
Other Governments	<u>\$ 17,437</u>	<u>\$ 79,654</u>
Accrued wages and benefits	234,271	255,225
Trade and other	338,505	223,275
	<u>\$ 590,213</u>	<u>\$ 558,154</u>

5. Performance deposits and bonds

	2015	2014
Other deposits	<u>\$ 15,994</u>	<u>\$ 12,794</u>

District of Port Hardy
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015

6. Deferred Revenue

	2015	2014
Prepaid taxes	\$ 39,194	\$ 31,840
Prepaid fees and charges	50,101	50,888
Other deferred revenue	54,591	52,354
	<u>\$ 143,886</u>	<u>\$ 135,082</u>

7. Federal Gas Tax Funds

Gas tax transfers are recorded as revenues when received. Unspent funds are included in Operating Funds Surplus (see Schedule 3)

	2015	2014
Opening balance of unspent funds	\$ 535,025	\$ 512,117
Add: Amount received during the year	214,357	214,358
Interest earned	5,790	5,644
Less: Amount spent on eligible projects	(131,272)	(197,094)
Closing balance of unspent funds	<u>\$ 623,900</u>	<u>\$ 535,025</u>

8. Capital Leases

The Municipality leases fire and rescue equipment and a water system under capital leases. The economic substance of the leases is that the Municipality is financing the acquisition of the assets through the leases and accordingly, they are recorded in the Municipality's tangible capital assets and liabilities. (Note 10)

Future minimum lease payments under the capital leases together with the balance of the obligations due:

2016	\$ 52,181
2017	36,116
2018	24,885
2019	7,995
Total minimum lease payments	<u>121,177</u>
Less: amount representing interest	<u>(3,431)</u>
Obligations under capital lease	<u><u>\$ 117,746</u></u>

Total interest expense during the year was \$5,066 (2014 \$14,310) and interest rates were constant at 2.00% (2.00% in 2014).

District of Port Hardy

Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015

9. Long-Term Debt

	Balance, Beginning of year	Additions	Principal repayments and actuarial recognized	Balance, end of year
Sewer Fund				
Long-term debt	\$ 684,287	\$ -	\$ (219,210)	\$ 465,077

The following represents the principal repayments over the next two years: The loan will be repaid in 2017.

2016	\$ 166,582
2017	166,582
	<u>\$ 333,164</u>

This long-term debt is payable to the Municipal Finance Authority (MFA). The debt is repayable at \$166,582 plus interest (4.82%) per year.

10. Tangible Capital Assets (Schedule 2)

	2015	2014
Land and Improvements	\$ 4,849,803	\$ 4,908,534
Buildings	3,570,088	3,678,211
Furniture and Equipment	206	2,871
Vehicles and Machinery	1,325,949	1,387,813
Computer Hardware and Software	7,420	12,366
Engineering Structures		
Roads	12,622,578	12,977,943
Water	6,051,899	6,424,106
Sewer	9,962,570	10,339,182
	<u>\$ 38,390,513</u>	<u>\$ 39,731,026</u>

The cost of capital assets under construction in 2015 is \$NIL (\$NIL in 2014).

The net book value of leased assets in 2015 is \$760,493 (\$1,406,023 in 2014)

Tangible capital assets include land under the District's roads, which is disclosed at a nominal amount. Art and historic treasures are displayed at various District facilities and consist of painting, historical photographs, sculptures, carvings and other cultural artifacts. These items have not been included in tangible capital assets due to the inability of estimating future benefits associated with such property.

District of Port Hardy

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2015

11. Pension Liability

The employer 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 contributory pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2014 the plan has about 185,000 active members and approximately 80,000 retired members. Active members include approximately 37,000 contributors from the Local Governments.

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

The most recent actuarial valuation as at December 31, 2012 indicated a \$1.370 billion funding deficit for basic pension benefits on a going concern basis.

The next valuation will be as at December 31, 2015 with results available in 2016.

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 with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

The District of Port Hardy paid \$149,889 (2014 - \$154,397) for employer contributions while employees contributed \$143,603 (2014 - \$143,992) to the plan in fiscal 2015.

12. Budget Figures

The budget amounts presented throughout these financial statements are based on the Five Year Financial Plan bylaw adopted by Council on April 14, 2015, except in regard to budget amounts for amortization and tangible capital assets.

Annual surplus, as adopted April 14, 2015	\$ 0
Add:	
Aquisition of tangible capital assets	\$ 831,000
Debenture principal repayments	640,200
Less:	
Interfund transfers	(2,322,029)
Annual deficit restated	<u>\$ (850,829)</u>

District of Port Hardy
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015

13. Collections for Other Governments

The District is required to collect taxes on behalf of and transfer these amounts to the governments and/or its agencies noted below. These sums are not included in the schedules to these statements.

	2015	2014
School District 85	\$ 1,402,443	\$ 1,427,213
Mount Waddington Regional District	369,299	388,020
Mount Waddington Regional Hospital District	132,365	142,860
B.C. Assessment Authority	26,778	28,687
Municipal Finance Authority	85	87
Provincial Government - Police Tax	178,392	176,518
Vancouver Island Regional Library	145,808	129,488
	<u>\$ 2,255,170</u>	<u>\$ 2,292,873</u>

14. Trust Funds

The District operates the cemetery and maintains a cemetery perpetual care fund in accordance with the Cremation, Interment and Funeral Services Act. The trust fund assets and liabilities are not included in the consolidated financial statements. At December 31, 2015, the balance of funds held in trust was \$29,753 (2014 - \$29,753).

The District operates the Fisherman's Wharf for the Department of Fisheries and Oceans and acts as project manager for the capital items constructed. The assets and liabilities of the operations are not included in the consolidated financial statements.

15. Payroll Benefits

Full-time permanent employees receive their full sick bank up to 60 days upon retirement or one third upon termination. There are no additional liabilities accrued for these amounts as they are included in the sick leave and vacation liability accounts. Specified officers of the District are entitled to severance benefits. This liability is recorded as the severance benefits are negotiated. The reported liability reflects the likelihood that employees will become eligible for this benefit.

Vacation liability at December 31, 2015 is \$26,288 (2014 - \$31,379).

Sick leave liability at December 31, 2015 is \$89,430 (2014 - \$79,030).

Severance liability at December 31, 2015 is \$41,900 (2014 - \$46,051).

District of Port Hardy

Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015

16. Commitments and Contingencies

a) **Municipal Insurance Association of British Columbia**

The District is a subscribed member of the Municipal Insurance Association of British Columbia as provided by section 3.02 of the Insurance Act of the Province of British Columbia (the Exchange"). The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact upon any subscriber. Under the Reciprocal Insurance Exchange Agreement, the District is assessed a premium and a specific deductible for claims is based on population. The obligation of the District with respect to the Exchange and/or contract and obligation entered into by the Exchange on behalf of its subscribers in connection with the Exchange are in every case several, not joint and several. The District irrevocably and unconditionally undertakes and agrees to indemnify and save harmless the other subscribers against liability losses and costs which the other subscriber may suffer.

b) **Legal Actions**

Each year the District is involved in certain legal actions. Financial implications of potential claims against the District, resulting from such litigation and not covered by insurance, are accrued to the extent that amounts can be reasonably estimated. Otherwise, such claims are recognized in the year in which a definitive obligation is determined.

c) **Mount Waddington Regional District**

The District is responsible, as a member of the Mount Waddington Regional District, for its portion of any operating deficits or long-term debt related function in which it participates.

d) **Airport Wastewater Treatment Facility**

The District's outfall at the airport wastewater facility has significant storm damage. The facility is currently operating within the effluent treatment parameters and therefore no liability for contaminated sites is being accrued, but significant repairs are needed. The District has established that repairs can be made at a cost of approximately \$40,000 and this is anticipated to be completed before summer of 2016. As at December 31, 2015 no amounts have been accrued in these financial statements for these anticipated future costs.

District of Port Hardy

Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015

17. Deposit and Reserve - Municipal Finance Authority

The District issues certain of its debt instruments through the Municipal Finance Authority of British Columbia (the Authority). As a condition of these borrowings and as required by legislation, a debt reserve fund is to be established in the amount of one-half the average annual installment of principal and interest as set out in the agreement(s) entered into. The reserve is funded in part by cash, being the withholding of 1% of the total issue proceeds, and the remainder being funded by a demand note whereby the District may be required to loan certain amounts to the Municipal Finance Authority. These demand notes are contingent in nature and are not reflected in the accounts of the District.

Details of the cash deposits on hand are:

	<u>2015</u>	<u>2014</u>
Sewer Fund		
Cash Deposits	<u>\$ 26,266</u>	<u>\$ 25,610</u>

District of Port Hardy

Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015

18. Segmented Information

For management reporting purposes the District's operations and activities are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulation, restriction or limitations. District services are provided by departments and their activities are reported in the funds. Certain departments that have been separately disclosed in the segmented information on Schedule 1, along with the services they provide, are as follows:

Protection

Protection is comprised of the Volunteer Fire Department, the Emergency Preparedness coordinator, building inspection and bylaw enforcement.

Community Development

The Community development department provides economic development services. These services consist of downtown revitalization, grant proposals and new business and development.

Recreation & Culture

The Recreation and Culture department provides recreation and leisure services such as fitness and aquatic programs, the library and the museum.

Waste Management

This service is for the collection and disposal of solid waste and recycling program.

Public Works

The Public Works department delivers the municipal services related to maintenance of the roads, sidewalks, parks, open space, street lighting and storm drains.

General Government

Provide services related to corporate and legislative administration, governance, financial management, human resources and information technology.

Water

The water department is responsible for the water treatment plant and distribution system.

Sewer

The waste water department is responsible for the treatment and collection system for waste water.

For each reported segment, revenues and expenses represent amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The General Revenue Fund reports on municipal services that are funded by taxation. The taxes are apportioned to the fund services based on the net surplus.

District of Port Hardy

Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015

19. Investment In Government Business Enterprises

The investment in the North Island Community Forest Limited Partnership (NICFLP) is reported as a government business partnership and North Island Community Forest Ltd. (NICF LTD) as a government business enterprise. These businesses are accounted for using the modified equity method. Under this method, the government businesses' accounting principles are not adjusted to conform with those of the District and inter-corporate transactions are not eliminated.

As a government business partnership, the NICFLP is required to report under International Financial Reporting Standards (IFRS). In the prior and current year, the NICFLP financial statements were prepared under Canadian Accounting Standards for Private Enterprises (ASPE). Any difference between ASPE and IFRS would likely be insignificant.

	2015	2014
Summary of investment in Government Businesses		
NICFLP	\$ 91,565	\$ 206,807
NICF LTD.	5,040	5,070
	<u>96,605</u>	<u>211,877</u>
Summary of results of operations		
NICFLP	(4,486)	172,562
NICF LTD.	(45)	1,743
	<u>\$ (4,531)</u>	<u>\$ 174,305</u>

The condensed supplementary financial information of the NICFLP is as follows:

	2015	2014
Financial Position		
Current and other assets	\$ 301,816	\$ 667,286
Current and other liabilities	11,955	31,608
Partner's capital	<u>289,861</u>	<u>635,678</u>
Results of operations		
Revenues	26,725	573,576
Expenses	<u>40,319</u>	<u>50,660</u>
Net surplus (loss)	<u>\$ (13,594)</u>	<u>\$ 522,916</u>

During the year the District received a dividend from the NICFLP of \$110,741 (2014 - \$200,000).

20. Comparative Figures

Certain comparative figures have been reclassified to conform with the current year's presentation.

District of Port Hardy

Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015

21. Capital Borrowing

Short term financing is secured through the Municipal Finance Authority for capital initiatives approved under loan authorizations. Interest is calculated daily on a variable rate basis at a .5% spread on top of the CDOR (Canadian Dealer Offered Rate) rate. In 2015 the rate varied between 2.94 % and 1.47%. At December 31, 2015 the rate was 1.48%. Short-term borrowing is replaced by long-term debt periodically when balances and interest rates are considered inappropriate.

22. Change in accounting policy

Effective January 1, 2015, the District of Port Hardy adopted the recommendations in PS 3260 Liabilities for Contaminated Sites, as set out in the Canadian public sector accounting standards. Pursuant to the recommendations, the change was applied prospectively, and prior periods have not been restated.

Previously, no accounting policy existed to account for a liability for contaminated sites. Under the new recommendations, the District of Port Hardy is required to recognize a liability for contaminated sites when economic benefits will be given up, as described in Note 1. k), Significant Accounting Policies.

There was no effect on the District of Port Hardy's financial statements from adopting the above noted change in accounting policy

District of Port Hardy

Consolidated Schedule of Segmented Disclosure

For the Year Ended December 31, 2015

Schedule 1
(Note 18)

	General government services			Transportation services			Protective services			Environmental health services			Recreation and culture		
	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	
Revenues															
Taxes	\$ 2,425,021	\$ 2,366,928	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Payments in lieu of taxes	165,229	166,292	-	-	-	-	-	-	-	-	-	-	-	-	
Sale of services	-	-	340,952	379,338	35,712	27,823	258,138	251,369	206,544	209,046					
Income from investment in Government business enterprises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Government transfers from other governments	538,679	337,900	-	11,014	-	-	-	-	-	-	-	-	-	-	
Actuarial recognized	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other revenue	163,316	227,062	32,850	36,370	46,697	53,355	2,091	2,786	35,948	38,275					
	3,292,245	3,098,182	373,802	426,722	82,409	81,178	260,229	254,155	242,492	247,321					
Expenses															
Salaries and benefits	751,004	695,585	449,827	472,236	119,216	114,402	12,174	17,020	646,094	644,778					
Goods and services	116,552	114,992	403,395	395,919	178,659	172,622	32,872	30,910	321,124	324,147					
Contracted services	26,213	40,494	208,994	236,058	79,039	74,502	220,441	225,280	112,672	141,268					
Interest	3,562	5,833	-	-	-	-	-	-	-	-					
Loss on Government business enterprise	-	-	-	-	-	-	-	-	-	-					
Amortization	30,522	36,041	676,623	645,306	83,744	81,177	-	-	242,405	277,701					
	927,853	892,945	1,738,839	1,749,519	460,658	442,703	265,487	273,210	1,322,295	1,387,894					
Net Surplus (Deficit)	\$ 2,364,392	\$ 2,205,237	\$ (1,365,037)	\$ (1,322,797)	\$ (378,249)	\$ (361,525)	\$ (5,258)	\$ (19,055)	\$ (1,079,803)	\$ (1,140,573)					

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

District of Port Hardy

Consolidated Schedule of Segmented Disclosure

For the Year Ended December 31, 2015

Schedule 1
(Note 18)

	Community development			Water			Sewer			Consolidated		
	2015	2014	2015	2015	2014	2015	2015	2014	2015	2014	Budget	
Revenues												
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,425,021	\$ 2,366,928	\$ 2,428,129	\$ 2,376,788
Payments in lieu of taxes	-	-	-	-	-	-	-	-	165,229	166,292	163,580	163,330
Sale of services	-	-	1,439,366	1,468,783	1,170,835	1,166,855	1,166,855	3,451,547	3,451,547	3,503,214	3,346,609	3,353,404
Income from investment in Government business enterprises	-	174,305	-	-	-	-	-	-	-	174,305	-	-
Government transfers from other governments	223,747	768,000	-	-	-	-	-	762,426	762,426	1,116,914	475,000	607,017
Actuarial recognized	-	-	-	-	52,629	44,197	44,197	52,629	52,629	44,197	-	-
Other revenue	33,223	32,305	76,036	16,636	12,681	26,494	26,494	402,842	402,842	283,170	433,282	314,384
	256,970	974,610	1,515,402	1,485,419	1,236,145	1,237,546	1,237,546	7,259,694	7,259,694	6,696,488	7,805,132	6,814,923
Expenses												
Salaries and benefits	-	14,430	296,795	389,409	222,929	242,720	242,720	2,498,039	2,498,039	2,550,516	2,590,580	2,600,000
Goods and services	18,880	29,942	609,560	586,191	414,368	373,914	373,914	2,095,410	2,095,410	2,183,482	2,028,637	2,100,000
Contracted services	70,184	81,641	52,708	80,633	155,160	153,528	153,528	925,411	925,411	1,029,379	1,033,404	970,802
Interest	-	-	23,895	9,694	149,029	140,597	140,597	176,486	176,486	133,940	156,124	156,869
Loss on Government business enterprise	4,531	-	-	-	-	-	-	4,531	4,531	-	-	-
Amortization	-	-	355,824	356,738	423,403	423,648	423,648	1,812,521	1,812,521	1,650,000	1,820,611	1,650,000
	93,595	126,013	1,338,782	1,422,665	1,364,889	1,334,407	1,334,407	7,512,398	7,512,398	7,547,317	7,629,356	7,477,671
Net Surplus (Deficit)	\$ 163,375	\$ 848,597	\$ 176,620	\$ 62,754	\$ (128,744)	\$ (96,861)	\$ (252,704)	\$ (850,829)	\$ (850,829)	\$ 175,776	\$ (662,748)	\$ (662,748)

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

District of Port Hardy
Consolidated Statement of Tangible Capital Assets
For the Year Ended December 31, 2015

Schedule 2

	Costs										Accumulated Amortization				
	Opening Balance	Additions	Add	Construction In progress	Disposals	Closing Balance	Opening Balance	Amortization	Add	Less	Closing Balance	2015	2014	Accumulated Amortization	
														Amortization	on Disposals
Land and Land Improvements	\$ 6,766,445	\$ 59,432	-	-	\$ -	\$ 6,825,877	\$ 1,857,911	\$ 118,163	-	\$ -	\$ 1,976,074	\$ 4,849,803	\$ 4,908,534		
Buildings	9,838,284	100,244	-	-	-	9,938,528	6,160,073	208,367	-	-	6,368,440	3,570,088	3,678,211		
Furniture and Equipment	397,093	-	-	-	-	397,093	394,222	2,665	-	-	396,887	206	2,871		
Vehicles and Machinery	3,844,612	95,200	-	(47,688)	3,892,124	2,456,799	157,064	4,946	(47,688)	2,566,175	1,325,949	1,387,813			
Computer Hardware and Software	159,982	-	-	-	159,982	147,616	147,616	-	-	152,562	7,420	12,366			
Engineering Structures															
Roads	24,616,112	186,725	-	-	24,802,837	11,638,169	542,090	-	-	12,180,259	12,622,578	12,977,943			
Water	13,163,192	44,385	-	(60,768)	13,146,809	6,739,086	355,824	-	-	7,094,910	6,051,899	6,424,106			
Sewer	16,244,081	46,791	-	-	16,290,872	5,904,899	423,403	-	-	6,328,302	9,962,570	10,339,182			
	\$ 75,029,801	\$ 532,777	-	\$(108,456)	\$ 75,454,122	\$ 35,298,775	\$ 1,812,522	\$ (47,688)	\$ 37,063,609	\$ 38,390,513	\$ 39,731,026				

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

District of Port Hardy
Consolidated Statement of Accumulated Surplus
For the Year Ended December 31, 2015

Schedule 3

	2015	2014
Surplus		
Invested in tangible capital assets	\$ 37,684,115	\$ 38,348,734
Operating funds	4,116,214	3,603,958
	<u>41,800,329</u>	<u>41,952,692</u>
Reserves		
Buildings	105,367	137,462
Computers	20,923	20,746
Equipment replacement	226,766	207,028
General capital works	170,309	189,871
Park development	38,844	38,516
Recreation facilities	110,130	100,078
Sidewalks and roads	96,454	179,621
Tax sale	17,152	17,008
	<u>785,945</u>	<u>890,330</u>
Water Reserve Fund		
Water capital works	162,149	160,780
Sewer Reserve Fund		
Sewer capital works	316,828	314,153
	<u>1,264,922</u>	<u>1,365,263</u>
Accumulated Surplus, end of year	<u><u>\$ 43,065,251</u></u>	<u><u>\$ 43,317,955</u></u>

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

DISTRICT OF PORT HARDY
Schedule of Guarantee and Indemnity Agreements
For the year ended December 31, 2015

This organization has not given any guarantees or indemnities under the *Guarantees and Indemnities Regulation*.

DISTRICT OF PORT HARDY
Schedule of Remuneration and Expenses
For the year ended December 31, 2015

Elected Officials		Remuneration	Expenses
Bood, Hank	Mayor	24,506.64	8,483.97
Corbett-Labatt, Pat	Councillor	12,253.32	4,153.07
Dugas, Dennis	Councillor	12,253.32	2,195.97
Hemphill, Jessie	Councillor	12,253.32	2,461.46
Marcotte, Bruce	Councillor	12,253.32	2,002.14
Robertson, Fred	Councillor	12,253.32	5,102.37
Tidbury, John	Councillor	12,253.32	5,947.59
		<u>98,026.56</u>	<u>30,346.59</u>
Employees			
Davidge, Richard	Chief Administrative Officer	109,062.31	5,468.57
Jewell, Joe	Utilities Supervisor	101,311.93	
McCarrick, Allison	Director of Finance / CAO	101,246.80	1,128.45
Mercer, Sean	Manager of Operations	91,070.68	
Reusch, Justin	Chief Operator	83,767.21	
Le Fort, Roland	Operator	77,117.12	
Jones, Daniel	Building Inspector	75,997.38	4,327.94
Griffiths, Jack	Foreman	75,273.29	
Consolidated total of other employees with remuneration		<u>1,317,307.41</u>	<u>15,694.45</u>
		<u>2,032,154.13</u>	<u>26,619.41</u>
Reconciliation			
Elected officials' total remuneration			98,026.56
Employees' total remuneration			<u>2,032,154.13</u>
			2,130,180.69
Variance			<u>367,858.31</u>
Total salaries and benefits per Consolidated Financial Statements, Schedule 1			<u>2,498,039.00</u>

Payroll variance

Overhead is included in the Financial Statements but not in the T-4 remuneration.

DISTRICT OF PORT HARDY
Statement of Severance Agreements
For the year ended December 31, 2015

There was one severance agreement under which [payment commenced between the District of Port Hardy and its non-unionized employees during fiscal year 2015

This agreement represents 3 months of salary and benefits. The benefit value consisted of employer Municipal Pension Plan contributions for the 3 month period, vacation and sick payout balances.

The total value of this severance agreement was \$32,608.48

DISTRICT OF PORT HARDY
Schedule of Payments Made to Suppliers
For the year ended December 31, 2015

Suppliers who received aggregate payments exceeding \$25,000

ANA'S HARDY CLEAN	26,304.96
ARIES SECURITY LTD.	47,282.72
B.C. HYDRO	520,650.24
Canwest Propane	26,723.42
CHEVRON CANADA LTD.	68,243.15
Corix Water Systems Inc.	29,111.04
FOX'S DISPOSAL SERVICES LTD.	215,039.36
GUILLEVIN INTERNATIONAL CO.	28,403.70
I.C.B.C.	43,498.25
K & K ELECTRIC LTD.	82,294.58
Minister of Finance	41,269.57
MUNICIPAL INSURANCE ASSOCIATION OF BC	176,573.00
MUNICIPAL PENSION PLAN	293,492.05
O.K. Paving Company	154,361.55
Orach Enterprises Ltd.	40,340.39
PACIFIC BLUE CROSS	93,838.10
PACIFICUS BIOLOGICAL SERVICES LTD.	83,066.13
Praxair Distribution	52,195.52
Receiver General for Canada	539,271.41
REGIONAL DISTRICT OF MT WADDINGTON	71,081.81
Seaway Ventures Ltd.	81,497.64
Stantec Consulting Ltd.	72,768.83
TELUS	51,922.15
UNIVAR CANADA LTD.	64,145.83
Village of Alert Bay	95,200.00
Waterhouse Environmental Services Corp.	164,982.17
WORKERS' COMPENSATION BOARD OF BC	28,029.28
Total paid to suppliers who received aggregate payment of \$25,000 or more	<u>3,191,586.85</u>
Total paid to suppliers who received aggregate payment of \$25,000 or more	1,206,149.03
Total of payments to suppliers for grants exceeding \$25,000	98,734.00
Less: expenses paid on behalf of elected official & employees	<u>(56,966.00)</u>
Total	<u>4,439,503.88</u>
Reconcile:	
Total aggregate payments exceeding \$ 25,000	3,191,586.85
Total consolidated payments of \$ 25,000 or less	<u>1,247,917.03</u>
	<u>4,439,503.88</u>
Expenses from the Consolidated Statement of Operations	7,512,398.00
Adjustments - including amortization and capital project expenditures	<u>3,072,894.12</u>
	<u>4,439,503.88</u>

DISTRICT OF PORT HARDY
 Schedule of Property Tax Permissive Exemptions
 For the year ended December 31, 2015

Organization	Total
Fort Rupert Curling Club	6,625.67
Grassroots Garden Society	496.63
North Island Crisis and Counseling Centre Society	3,907.03
Pentecostal Assemblies of Canada	3,914.12
Port Hardy Baptist Church	1,139.16
Port Hardy Chamber of Commerce	3,892.77
Port Hardy Congr Jehovah's Witnesses	1,205.24
Port Hardy Ecumenical Society	2,084.52
Port Hardy Heritage Society	4,930.72
Port Hardy Hospital Auxiliary	2,927.27
Rainbow Country Daycare Society	2,150.59
Royal Canadian Legion	2,297.86
Seventh Day Adventist Church	25,841.96
St. Bonaventure Catholic Church	1,425.47
Tri Port Motorsport Association	1,043.56
Vancouver Island Health Authority	111,900.17
PH Seniors Housing	2,031.67
	<u>177,814.42</u>

District of Port Hardy

Management Report

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with generally accepted accounting principles or stated accounting principles, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Municipal Council is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and exercises this responsibility through the Council. Council reviews the financial statements on a monthly basis.

The external auditors, MNP, LLP, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the *Act*. Their examination includes a review and evaluation of the District's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the records of the Municipality.

On behalf of the District of Port Hardy




Adrian Maas, CPA, CGA
Director of Financial Services
May 10, 2016

DISTRICT OF PORT HARDY
Statement of Financial Information Approval
For the year ended December 31, 2015

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



Adrian Maas
Director of Financial Services
May 10, 2016



Hank Bood
Mayor
May 10, 2016