



**DISTRICT OF HUDSON'S HOPE
SPECIAL COUNCIL AGENDA
Community Hall
Monday, August 31, 2020**

1. Call to Order:

2. Delegations:

3. Notice of New Business:

Mayor's List
Councillors Additions:
CAO's Additions:

4. Adoption of Agenda by Consensus:

5. Declaration of Conflict of Interest:

6. Adoption of Minutes:

7. Business Arising from the Minutes:

8. Public Hearing:

9. Staff Reports

SR1	Arena Safety Recovery Plan	Page 1
SR2	Statement of Financial Information – 2019	Page 41
SR3	Fire Hydrant Installation – Adams Street	Page 113
SR4	Contract Award – Plow Truck	Page 118

10. Committee Meeting Reports:

11. Bylaws:

12. Correspondence:

C1	Letter of Complaint – Swimming Pool	Page 121
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13. Reports by Mayor & Council on Meetings and Liaison Responsibilities:

14. Old Business:

- 15. New Business:**
- 16. Public Inquiries:**
- 17. In-Camera Session**
- 18. Adjournment**

REQUEST FOR DECISION

RFD#: 2020MR16	Date: August 31, 2020
Meeting#: CM083120	Originator: Kristina Coombs
RFD TITLE: COVID-19 Returning to Safe Operation – Arena (Recovery Plan)	

RECOMMENDATIONS:

1. That Council approve the District of Hudson's Hope COVID-19 Returning to Safe Operation – Arena (Recovery Plan).

BACKGROUND:

Following the direction from the Province, the District proceeded with our phased response to the COVID-19 Pandemic including:

Phase 1 – March 20, 2020

1. Temporarily closed public access to the District Office
2. Commenced enhanced cleaning of public buildings
3. Completed WorkSafe BC review of COVID-19 Worker Safety actions undertaken
4. Developed 'Recovery' program for safely re-opening

Phase 2 – June 1, 2020

1. Re-opening of District Office
2. Opening of four (4) municipal campgrounds and the Visitor Centre

Phase 3 – July 6, 2020

1. Re-opening of Council Chambers (July 13, 2020)
2. Opening of Outdoor Swimming Pool (July 6, 2020)

DISCUSSION:

Presently many other locations are currently reviewing the information on how to safely re-open ice arenas and are in the process of drafting reopening policies. The Ministry of Health and WorkSafe BC has put out 'generic' guidelines. WorkSafe BC is primarily directing people to view the guidelines developed by the BCRPA and VIASport BC and Return to Sport guidelines. <https://www.viasport.ca/return-sport>

If the decision is made to approve the Arena Recovery Plan, Council needs to be aware that it will not be 'business as usual' and residents and user groups will require flexibility and adaptability. There may be those who disagree with the changes that are being suggested for safe operation of the Arena. The RSEC, Arena attendant and a User group representative worked hard to develop a flexible schedule and system to accommodate

user groups and ensure time for proper sanitation, social distancing and safety, there are some important changes that Council needs to be aware of as part of any decision to re-open:

1. There will be no game play. Programs will be skill and drill based only.
2. Change rooms and lockers will be not be open to the Public and washroom space will be limited to two (2) persons.
3. The maximum number of patrons allowed on the ice is twenty (20) in all programs.
4. Shower facilities within the change rooms are closed to the Public.
5. The Arena Lobby will be divided in two and user groups designated to either Side A or Side B for duration of their rental agreement to allow for cleaning and sanitization of equipment and touch surfaces in the arena and arena lobby between user groups.
6. For children's programs and activities, only one guardian per child will be allowed to enter the facility and to access the arena spectator area / stands in correspondence to the program's designated side.

FINANCIAL: N/A

1.Consideration for the scheduling of an additional DOHH employee to focus on enhanced cleaning and disinfecting to be considered within the approved budget.

OPTIONS:

That Council direct Administration to make changes to the Arena Recovery Plan prior to approval.

COMMUNICATION:

1. The District will post guidelines outside of all public buildings to make everyone aware of the expectations for entering public buildings.
2. Guidelines will be issued to all residents via the Public Service Announcement (PSA) system. In addition, the guidelines will be posted on the District website, shared through Facebook, and included in future issues of the Bulletin.
3. Communication with employees will be face-to-face and a hard-copy document will be posted on internal bulletin boards.
4. Meeting and training User group managers in new facility protocols.

OTHER:

Scheduled facility set up for proper implementation of the COVID-19 Returning to Safe Operation – Arena Restart plan will be facilitated. Including staff training on new protocols.

ATTACHMENTS:

1. District of Hudson's Hope COVID-19 Returning to Safe Operation – Arena (Recovery Plan)
2. Proposed Arena Schedule (tentative)
3. WorkSafeBC Protocols for sports and recreation - Ice sheets and rinks

Report Approved by:



Chris Cvik, CAO



Kristina Coombs, RSEC

PKT



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District of Hudson's Hope

Arena

COVID-19 Returning to Safe Operation (Recovery Plan)

Updated as of August 31, 2020

*****This document will be updated as new information becomes available*****



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Table of Contents

COVID-19 Returning to Safe Operation (Recovery Plan)	1
COVID-19 Returning to Safe Operation – Arena (Recovery Plan)	3
Phased Response to COVID-19	4
Employee Safety Plan (Protocols and Procedures).....	5
Health and Hygiene.....	7
First Aid Procedures.....	9
Disinfection Procedures.....	10
Rule and Guideline Monitoring and Supervision.....	11
Facility Admission and Access	12
User Group and Patron Safety.....	14
Arena User Group Return to Play Safe Plans.....	15
Occupancy Limits.....	17
Arena Programming.....	18
Concession.....	19
Arena Layout.....	20
COVID-19 – Roles and Responsibilities	21
Communications	26
Definitions.....	26
DOHH Ice Arena Program Specific Safety Planes and Guidelines.....	23
Appendix A - Guidelines for Public Access to the Arena	27
Appendix B – 2020 Arena Schedule.....	28



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COVID-19 Returning to Safe Operation – Arena (Recovery Plan)

In conjunction with re-opening of the District Arena **effective October 5, 2020**, the District has developed a COVID-19 Recovery Plan which identifies how the resumption of services at the Arena will occur. These guidelines are based on information from the following resources.

Resources

The following resources are available to inform participants of programs and rentals in the arena about guidelines and necessary protocols in place from the Province of British Columbia:

BC Cleaning and Disinfectant for Public Settings:

http://www.bccdc.ca/Health-Info-Site/Documents/CleaningDisinfecting_PublicSettings.pdf

Work Safe BC COVID-19 Safety Plan

<https://www.worksafebc.com/en/resources/health-safety/checklist/covid-19-safety-plan?lang=en>

Preventing exposure to COVID-19 in the workplace: a guide that employers may use to assess the risks and controls in their workplace.

<https://www.worksafebc.com/en/resources/about-us/guides/preventing-exposure-to-covid-19-in-the-workplace?lang=en>

ViaSport BC – Return to Sport Guidelines

<https://www.viasport.ca/sport-specific-guidelines>

The Recreation and Parks Sector Guideline for Restarting Operations

<https://www.bcrpa.bc.ca/media/242766/bcrpa-restarting-guidelines-final.pdf>



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Reducing the risk of transmission within the District of Hudson's Hope is based on control of two variables:

- Contact Intensity (how close you are to someone and for how long)
- Number of Contacts (how many people are in the same setting at the same time).

Controls will focus on modifying the following areas within the District:

1. Physical distancing measures – establish occupancy limits, implement appropriate scheduling of user groups and programs.
2. Engineering controls - sanitization, physical barriers, and PPE (non-surgical masks and gloves)
3. Administrative controls - rules, guidelines, and procedures

Phased Response to COVID-19

Following the direction from the Province, the District proceeded with our phased response to the COVID-19 Pandemic including:

Phase 1 – March 20, 2020

1. Temporarily closed public access to the District Office.
2. Commenced enhanced cleaning of public buildings.
3. Completed WorkSafe BC review of COVID-19 Worker Safety actions undertaken.
4. Developed 'Recovery' program for safely re-opening.

Phase 2 – June 1, 2020

1. Re-opening of District Office
2. Opening of four (4) municipal campgrounds and the Visitor Centre.

Phase 3 – July 6, 2020

1. Re-opening of Council Chambers (July 13, 2020)
2. Opening of Outdoor Swimming Pool (July 6, 2020)
3. Opening of the Ice Arena (October 5, 2020)



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Employee Safety Plan (Protocols and Procedures)

District of Hudson's Hope staff will be trained in the following protocols to support a healthy return to work and opening of the Arena.

COVID-19 Staff Assessment

To avoid transmission between employees and guests, every employee suspected or confirmed to have contracted COVID -19 or have the following symptoms must stay home and start to self-isolate immediately.

- Fever
- Chills
- Cough
- Shortness of breath
- Sore throat and Painful Swallowing
- Stuffy or runny nose, loss of sense of smell
- Headache, muscle aches
- Loss of appetite

Use the BC COVID-19 symptom self-assessment tool: <https://covid19.thrive.health/>

Should you experience these symptoms Contact the Northern Health COVID-19 Information line at 1-844-645-7811.

It is likely that you will be required to self-isolate at home for a minimum of ten days from the onset of these symptoms and to stay home until these symptoms are completely resolved. If you are advised to be tested for COVID-19 and your test result is negative, you must continue to isolate until your symptoms are resolved.

Sick workers

- Sick workers should report to first aid, even with mild symptoms.
- Sick workers should be asked to wash or sanitize their hands and be provided with a mask and be isolated. Ask the worker to go straight home and call the COVID-19 information line for further guidance related to testing and self-isolation.
- If the worker is severely ill (e.g. difficulty breathing or chest pain). Call 911.
- Clean and disinfect any surfaces that the ill worker has come into contact with.

Self-Isolation

Those who are infected with COVID-19 may have little to no symptoms. Symptoms may take up to 10 days to appear after exposure to COVID-19.

If an employee has a heightened risk of infection due to travel, contact with an infected person, or discloses that they are suffering symptoms consistent with COVID-19, they are required to self-isolate for 10 days.

Staff Training - The staff of the Hudson's Hope Arena will undergo training for the new protocols specific to COVID-19.

The training will include:

- A review of the COVID-19 Safety Plan
- New procedures implemented in the facility due to COVID-19
- Staff will review personal health requirements in effect due to COVID-19
- Staff will ensure physical distancing is abided by the specific requirements for patrons and staff
- Enhanced safety education and rule enforcement policies
- Adapted patron and user group interactions and care and rule implementation
- Adapted First Aid procedures
- New PPE for all staff
- New assessments of safety supervision

Other

- Maintain proper physical or social distancing (2 metres or approximately 6 feet)
- Follow enhanced hand hygiene protocols
- Practice sneezing and coughing etiquette
- Avoid shaking hands
- Reduce in person interactions
- Stay home if you are unwell or experiencing COVID-19 related symptoms

Personal Protective Equipment

- Disposable gloves and protective masks will be made available.
- Safety Goggles or safety glasses will be available.

Note: Protective Masks can be used for more than a single use.



Health and Hygiene

Hands Hygiene (WorkSafe BC 2020)

- Upon arrival to work staff must wash their hands. Staff is also expected to wash their hands before and after:
 - Eating, breaks, blowing one's nose, coughing, sneezing, using the washroom, being in contact with animals, using shared equipment and after providing first aid to patrons.

Face Mask (WorkSafe BC, 2020)

- Never share masks with others.
- Masks that become wet, soiled, or damaged are to be replaced as they become less effective.
- If physical distancing cannot be maintained a face mask must be worn by staff.
- Avoid touching or adjusting face masks as the outside can become contaminated.
- Masks must be taken off properly, including not touching the front of the mask. and washing hands before and after application or removal.
- 3-layered surgical masks will be provided to all staff to do staff procedures
- Wearing a face mask always is not mandatory at this point. This will be updated according to provincial health recommendations

Personal Hygiene

Staff is to avoid personal greetings such as handshakes and hugs. Staff is expected to practice good hygiene throughout their shift, this includes covering their mouth when coughing or sneezing and washing their hands frequently.



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Shared Spaces / Equipment

- Staff should try to maintain physical distancing in all areas including shared spaces such as the Administrative Office and designated staff rooms and locker spaces.
- Personal items brought into the workplace (e.g. bags, shoes, jackets) must be kept to a minimum
- If personal items are brought into the workplace, adequate space must be provided between an employee's items to encourage physical distancing and to reduce transmission
- All surface areas in shared common spaces should be properly disinfected after each use.
- Staff room and Office should be cleaned after each use with a deep clean of all equipment at the end of the day
- Where possible, stagger lunch or break times.
- Only one person in the office at a time.
- No sharing of cups, utensils, or glasses.

Workstations

- Disinfect/wipe computer, mouse, and other touch points frequently (i.e., before and after each use).
- All staff should avoid the sharing of common objects such as pens.
- Disinfect high touch points like switches, door handles, cupboard handles regularly.



Five Principles for Every Situation

Personal Hygiene:	Stay Home if You are Sick	Environmental Hygiene:	Safe Social Interactions:	Physical Modifications:
Frequent Hand-washing	Routine Daily screening	More frequent cleaning	Meet with small numbers of people	Spacing within rooms or in transit
Cough into your sleeve	Anyone with any symptoms must stay away from others	Enhance surface sanitation in high touch areas	Maintain distance between you and people	Room design
Wear a non-medical mask	Returning travelers must self-isolate	Touch-less technology	Size of room; the bigger the better	Plexiglass barriers
No handshaking			Outdoor over indoor	Movement of people within spaces

*BC Restart Plan

First Aid Procedures

General First Aid

Staff performing first aid for patrons in the arena, follow the protocols provided by governing bodies such as red Cross and Lifesaving Society for COVID -19 protocols. Staff will follow hygiene and distancing as guided by occupational first aid attendants in the workplace. Also see [WorkSafe BC OFAA protocols](#).

Use a universal approach: Assume all victims are COVID-19 positive (Lifesavings Society BC and Yukon pg. 30)

Disinfection Procedures

The disinfection that is listed below are in response to COVID-19. This cleaning is in addition to regular facility cleaning procedures.

Personal Protection (Lifesaving society BC and Yukon pg. 49-50)

The risk of exposure to cleaning staff is inherently low, however cleaning staff should wear disposable gloves and mask for all tasks in the cleaning process, including handling trash. Staff should be careful when disposing PPE to avoid contamination. The workers uniform should be washed after each shift.

Cleaning Procedures Cleaning and Disinfecting

- Program spaces and equipment will be cleaned and disinfected in accordance with the BC Centre for Disease Control Cleaning and Disinfecting Guidelines.
- District of Hudson's Hope is to secured cleaning/disinfection supplies (see WorkSafe BC Guide) and nonmedical PPE for employees.
- Arena staff scheduled on shifts that include new cleaning duties will be trained on proper cleaning/disinfection.
- Information for patrons on the District of Hudson's Hope cleaning and disinfection practices are posted
- General cleaning and disinfecting of spaces will occur, during the 30 min scheduled clean time between every Arena user group.
- Frequently touched surfaces such as door handles, light switches, faucets, tables, counters, chairs, and toys will be cleaned and sanitized frequently after use.
- Toys such as stuffed animals, beanbags and sponges that cannot easily be cleaned will be removed from all program areas.
- Garbage cans, and recycling bins, will be cleaned daily.
- Detailed cleaning logs have been made that staff must sign off on to ensure that cleaning is being performed and occurring often. The cleaning log can be found in the office.
- Cleaning is to occur after each user group in the changerooms and hourly in the washrooms. Extensive cleaning/disinfection occurs during the designated 30-minute cleaning blocks throughout the operational day and 1 hour after hours.



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Rule and Guideline Monitoring and Supervision

Rule enforcement and safety education Guidelines (lifesavings society BC and Yukon pg.41)

- When giving information and enforcing rules staff must remember that not all patrons will be initially accepting of the new protocols of the facility.
- Whenever possible while enforcing rules staff should try and maintain proper physical distancing.
- Staff should be patient with customers when providing information and take a customer-focused approach.

Applying Guidelines (Lifesavings society BC and Yukon pg. 41)

- Prior to entering the facility, inform and educate the public of all new admission requirements including health questions and their responsibilities regarding physical distancing from non-family members for all activities and facility amenities.
- Inform and educate patrons concerning one-way traffic measures around the facility.
- Inform and educate patrons on measures put in place to avoid crowd gathering and to encourage physical distancing in waiting lines for recreational equipment.
- Inform and educate program participants about not sharing personal equipment such as water bottles, sticks, etc.
- Wherever possible, arena staff should maintain physical distancing while providing effective and consistent rule enforcement and accident prevention.
- Wherever possible, staff should maintain physical distancing when providing information with other team members.
- DOHH staff should follow and maintain new protocols concerning regular disinfection of common contact surfaces throughout the operational day.



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Facility Admission and Access

To mitigate risks related to its facilities the District of Hudson's Hope is implementing the following facility admission and access protocols:

- All access to the arena for general programming will be done on a first come first serve basis. It is recommended if attending with a large group to call ahead. Additionally, a reservation/pre-registration system for registered programs accessible by phone or online only to minimize contact with employees.
- Public skate times will be on a first come first serve basis.
- Participants will be dropped off in the nearby parking lot.
- Public/ General access will be on Side A of the Arena only.
- There will be separate entrance and exit ways with patron movement delineated by floor markings and directional signage. Patron movement through the arena lobby and arena will be one way only.
- Signage will be posted at the entrance to all facility and program spaces regarding COVID-19 safety precautions.
 - a. Patrons must not enter if they suspect they have COVID-19 or if they have any of the known COVID -19 symptoms
 - b. Patrons must maintain physical distance of 2 metres from other patrons and staff.
 - c. On arrival, patrons must disinfect their hands with hand sanitizer.
 - d. Avoid the facility if they are at high-risk of COVID -19 contraction or severe illness. Participants will be advised and directed to arrive at the facility in the appropriate gear and equipment for their activity (other than skates and helmet which may be put on at the Arena).
- Participants in any program or activity must adhere to physical distancing requirements.



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- For children's programs and activities, only one parent per child will be allowed to enter the facility and to access the arena spectator area / stands in correspondence to the program's designated side. (Family member allowance such as toddlers will be at the discretion of the supervising arena attendant and club manager.)
- Participants will go to the designated seating locations Side A in the foyer (unless otherwise posted). Seating in the arena lobby will be limited with directions for patrons to sit at least 6 feet/2 metres apart.
- Seating will be used to tie skates, fasten helmets, and remove skate guards.
- Skate guards / shoes and equipment bag will be left in the designated seating area as the participant takes the ice.
- Helmet or skate rentals will not be available at this time.
- Changerooms or showers will not be available at this time.
- **Absolutely no spitting will be tolerated.** Participants seen spitting on the ice or in the arena will be asked to leave the facility immediately. Employees will then quarantine off the area and request cleaning and sanitization by DOHH staff.
- The Arena Lobby washrooms will be available with use restricted to two people at a time. Both a Men's and Women's will be available on Side A and Side B.
- General cleaning and disinfecting of the arena lobby and spectator area will occur during time slots built into arena schedule between every user group. During this time frequently touched surfaces such as door handles, light switches, counters, chairs, and equipment will be cleaned and sanitized.
- Bleachers will be closed during skate times designated for the public skate and programs not requiring registration.

Facility guidelines and protocols must be followed for the safety of all staff, participants, and the greater community: any violations could result in the termination of the booking contract.

User Group and Patron Safety

- The Arena will be divided into Side A and Side B with designated Arena entrances, exits, lobby seating, washrooms, ice entrance and bleacher access. User groups will be designated either Side A or Side B of the Arena to use through the duration of the rental agreement. ALL users, participants, and parent observers MUST remain on their designated side to limit cross contamination between user groups and time allowance for proper sanitation. Program and rental group activities will be scheduled with a minimum of 15 min and up to 45 min between each to facilitate for the exit of one group prior to the entrance of the next group and to allow for cleaning and sanitization of equipment and touch surfaces in the arena and arena lobby.
- User groups will be required to attend a mandatory facility walk through prior to ice use.
- Maximum allowable registrations within each program session have been reduced to reflect the need for physical distancing and to meet the maximum ice occupancy level as stated below.
- Participants in programs will be allowed to arrive up to 15 minutes ahead of their scheduled program/activity time and must exit the facility within 15 minutes of the end of their scheduled program/activity time.
- Instructors will inform patrons on the safety guidelines and expectations of hand washing and sanitization at the start of each class.
- Hand sanitizer and/or hand washing options will be available, and patrons will be instructed to use these options before and after participation in class.
- For hockey programs, goalies will be provided with a separate bench area for dressing and removing gear/equipment.

Maximum ice occupancy to ensure physical distancing requirements will be **20 people at one time**. The occupancy level has been determined by the guidelines.



Arena Rental User Groups Return to Play Safe Plans

- All minor sport and Arena rental user groups affiliated to a provincial sport organization must present a COVID-19 Safety Plan approved by the Province via their Provincial Sport Organization (PSO's) which has been adopted by their Local Sports Organization (LSO). Proof of this approval process will be required upon request of the District of Hudson's Hope, Recreation and Management.
- Sports groups should consider the following when developing their return to play plans
 - Meet the provincial guidelines in the delivery of the activity by:
 - Maintaining social distancing
 - Minimal sharing of equipment
 - Focus on skill development and small group training
 - Interactive games / scrimmages are prohibited at this time
- Sport rental user groups that are not affiliated with a recognized PSO or LSO will be required to provide a safety plan that adheres to the VIASport BC and recognized PSO guidelines for their sport. User groups of this nature will be required to provide signed acknowledgement and acceptance of these guidelines prior to any participation on the ice.
- District of Hudson's Hope staff will periodically monitor the activities of rental/user groups and those found in contravention of the approved COVID-19 guidelines of their respective sport risk losing their ice time and risk closure of the facility for all.
- No hockey games or scrimmages will be allowed, all sports activities must be focused on individual skill development and practice drills.
- For children's programs and activities, only one parent per child will be allowed to enter the facility and to access the arena spectator area/stands. Seating will be delineated within the arena stands. (Family member allowance such as toddlers will be at the discretion of the supervising arena attendant and club manager.)
- All toys and other skate lesson equipment will be removed from the ice and will not be available for programs. Skate aids will be available upon request.
- User groups need to be flexible to accommodate and respond to changes.



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VIASport BC, Provincial Sport Organization (PSO) and Local Sport Organization (LSO) Return to Sport and Sport Specific Guidelines

All arena user and rental groups will be required to present a COVID-19 safety plan that aligns with guidelines from VIASport BC and their Provincial Sport Organization. These plans must also be approved by the board of the local sport organization. The following specific examples and categories will be utilized:

BC HOCKEY - HOCKEY CANADA & BC HOCKEY'S RETURN TO HOCKEY GUIDELINES

https://cdn.hockeycanada.ca/hockey-canada/Exclusive/return-to-hockey/downloads/HC_RTH_Safety-GUIDELINES_EN.pdf

The type of hockey activities that may occur when hockey returns will be determined by the regional governing member of Hockey Canada, in consultation with the appropriate government and public health authorities. In some cases, this may be limited initially to include skill based activities that respect social distancing protocols, while in others, modified or traditional game play may be possible. It is difficult at this stage to predict when games will return with any degree of certainty.

SKATE BC – Hudson's Hope Figure Skating Club (Fort St. John FSC) ~With approval from Skate BC

The BC/YK Section Return to Play for Figure Skating Guidelines have also been approved by the BC/YK Section Board of Directors, which provides the detail by which clubs can return to the rinks should their local facility be open

<https://www.skatinginbc.com/sites/default/files/news/resources/skate-canada-bc/yk-covid-19-information/bcyksectionreturntoplayforfigureskatingguidelines060120.pdf>

PRIVATE SPORT – Rental Groups

Other arena user groups are expected to have similar plans outlining safe practices to reduce the transmission of COVID-19. All plans should adhere to and align with their respective PSO Return to Sport guidelines. If there is no corresponding PSO, organizations are to align their plans with the general ViaSport guidelines for best practices.

All current guidelines indicate that there will not be any playing of contact sport nor competition nor games at this time. Therefore, no private or adult hockey leagues or and games are permitted at this time. In the future these groups will need to submit their own RTS Safety Guidelines to District of Hudsons Hope before they are permitted to use the arena.



Occupancy limits – Public spaces (lobby and heated area)

Public Spaces	Maximum Occupancy
Dressing rooms 1,2, and 4	closed
Women's washroom Side B (Dressing room 3)	2
Men' Side A washroom (Referees change room)	2
Women's washroom	2
Men's washroom	2
Lobby	40
Staff Spaces **	Maximum Occupancy
Office	1
Storage Rooms	1
Zamboni room	1
Mechanical Room	1
Skate room	1

Note: The change rooms are not open, however access to the washrooms in the change rooms are accessible as there are limited amounts of washrooms in the facility.

More than one person of the same party can be within proximity to one another and can have access to the washrooms at the same time if needed

**Should the need arise that staff exceed occupancy limits in staff spaces, e.g. the mechanical room, it is highly recommended that Staff adhere to WorkSafe BC safety procedures and use proper PPE.

Occupancy limits -Arena Ice spaces

Spaces	Maximum Occupancy
Bleachers -Center	Closed
Bleachers – Side A ad Side B	Bottom bench – marked seating 6ft apt
Time	closed
Players bench (home)	closed
Players bench (visitor)	closed
Penalty box 1 and 2	closed

Conclusion

The District of Hudson's Hope will continue to monitor and adapt to the guidelines and recommendations of the Health Authorities. Our safety plans may be adjusted and changed as required over time and experience in program implementation.



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Arena Programming

Recreation Hudson's Hope Ice Arena Facility Safety Plan

Prior to developing this plan, a risk assessment was reviewed on all arena programs and sessions. Risk mitigation strategies were developed to assist in ensuing a safe re-opening

August 11, 2020 - Arena Safety plan meeting

August 27-28, 2020 - Clean up

August 31- September 2, 2020 – Contractor on site

September 2-25, 2020 – Slab cooling and Ice preparation

September 28- October 2, 2020 – Preparing Arena with appropriate signage, markings, and equipment to be COVID-19 safe and open to the public.

- Meeting and training User group managers in new facility protocols

October 5, 2020 – Open to the Public for skate programs and rental/user groups. The following programs and activities will be offered through the Arena:

- Public skating sessions
- Small group learn to skate programs and private lessons (Figure skating club)
- Power skating and other skill development sessions
- Adult (18 +) "stick and puck," hockey skill development sessions (drop in)
- Minor sport rental and user group sessions
- Women's "Stick and puck" skill building sessions (requires registration)

*Note: All programming is subject to change

Public Skate Schedule

- To limit the number of users in the facility at a time skate times have been broken up into 2-3-hour blocks followed by a closure for cleaning so that staff has time to clean between groups.



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Concession

- The concession remains open and will adhere to WorkSafe BC and Provincial health guidelines, and recommendations. A concession safety plan will be followed and submitted to the DOHH prior to restart

- Floor markings and barriers will be installed to indicate physical distancing for line ups

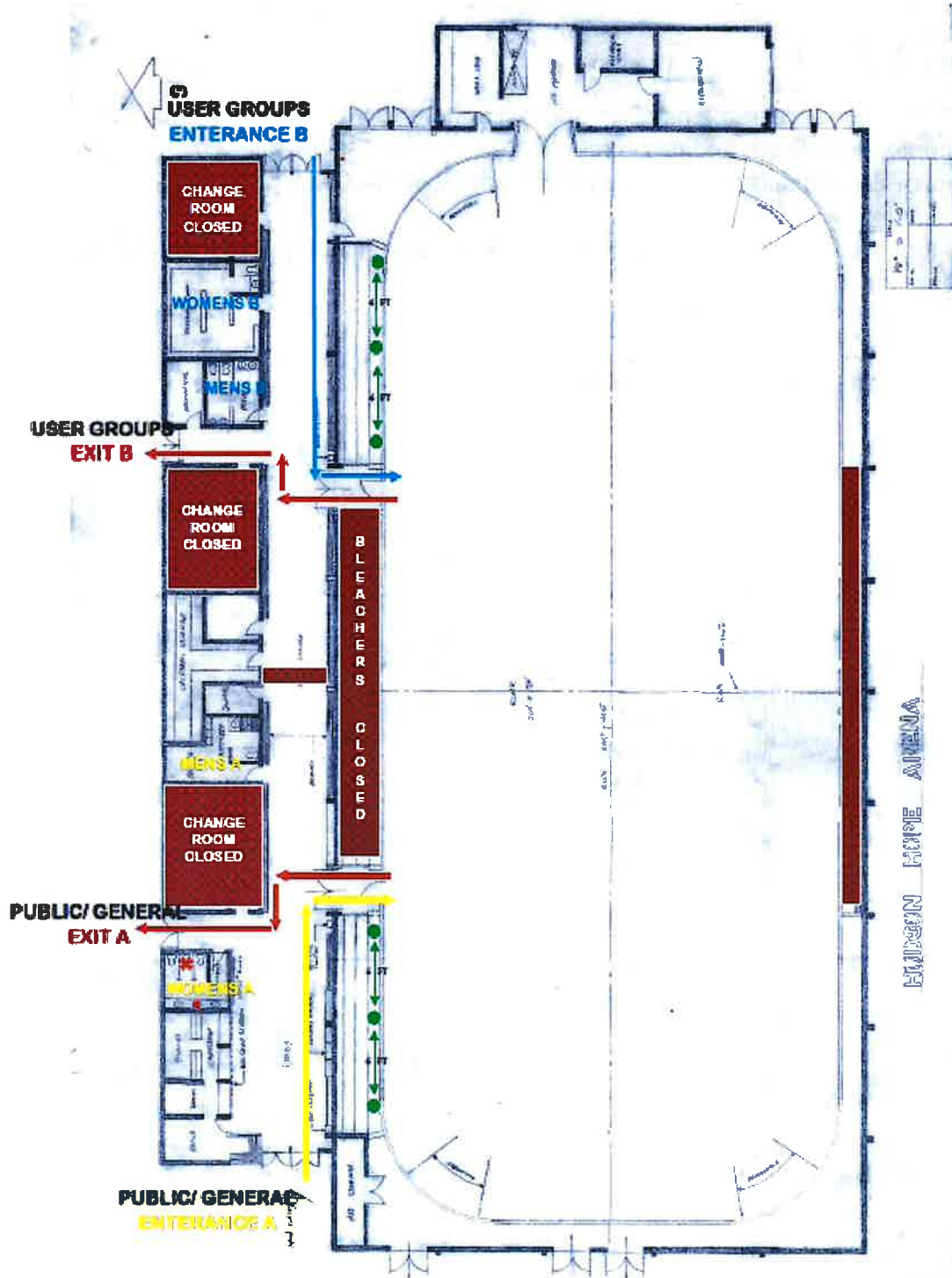
- All touch points will be cleaned



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ARENA LAYOUT





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District of Hudson's Hope Ice Arena Program Specific Safety Planes and Guidelines

Public Skate – Unstructured Activity 2020 Schedule to be determined (see appendix B for proposed arena schedule)

The calculated radius of this activity ensures a two-metre distance can be maintained between participants, recognizing this activity will typically require spacing of up to five metre radius.

About the session

- Maximum of 20 patrons per session.
- Staff will have patrons sign in as they arrive.
- One staff will be on duty patrolling the lobby and ice and educating patrons on physical distancing and other COVID-19 safety guidelines.
- No skate aids, toys or equipment will be available to the public.
- No skate/helmet rentals will be available to the public.

How the shift will run/guidelines

- Staff will be on shift 30 minutes prior to the start of the session to facilitate cleaning of the arena lobby, washrooms, and all “high touch” surfaces.
- Patrons will be asked to arrive 15 minutes prior to the start of the session as the “entry time” and follow the foot traffic patterns as posted on the floor and walls of the arena and lobby.
- The session will run with patrons being asked to adhere to physical distancing.
- Once the session has ended, patrons will be given a 15 minute “exit time” where they take off equipment and leave the building via the posted traffic patterns.
- Staff will remain on shift for an additional 15 minutes to facilitate cleaning of the arena lobby, washrooms and all “high touch surfaces.”



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Adult Stick and Puck– Unstructured Activity 2020 Schedule to be determined (see appendix B for proposed arena schedule)

The calculated radius of this activity ensures a two-metre distance can be maintained between participants, recognizing this activity will typically require spacing of up to five metre radius.

About the session

- The sessions will have no more than 18 skaters, and 2 goalies registered in any one session.
- Staff will have patrons sign in as they arrive.
- One staff will be on duty patrolling the ice and lobby, educating patrons on physical distancing and other COVID-19 safety guidelines.
- No skate/helmet/sticks or equipment rentals will be available to the public.
- Skates, helmets, gloves, and sticks are all mandatory equipment for this session. No sharing of equipment will be permitted.
- Full gear is permitted, but patrons must show up to the rink in full gear, and leave in full gear, with the exception of their skates. (Goalies have a specific area to put on large equipment items)

How the shift will run/guidelines

- Staff will be on shift 30 minutes prior to the start of the session to facilitate cleaning of the arena lobby, washrooms, and all “high touch” surfaces.
- Patrons will be asked to arrive 15 minutes prior to the start of the session as the “entry time” and follow the foot traffic patterns as posted on the floor and walls of the arena.
- The session will run with patrons being asked to adhere to physical distancing measures in mind.
- Patrons can skate, pass, and stick handle with a puck. Players can also take shots on the goalie.
- ABSOLUTELY NO GAME PLAY OR SCRIMAGE IN ANY FORM.
- ABSOLUTELY NO SPITTING
- Once the session has ended, patrons will be given a 15 minute “exit time” where they take off skates and leave the building via the posted traffic patterns.
- Staff will remain on shift for an additional 15 minutes to facilitate cleaning of the arena lobby, washrooms, and all “high touch” surfaces.



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CanSkate and StarSkate (HH Figure skating club / FSJFSC) and Private Lessons 2020 Schedule to be determined (see appendix B for proposed arena schedule)

CAN Skate and Star Skate associations and coaches are committed to keeping participants, and parents, safe during all skate related activities at Hudson's Hope Arena. Hudson's Hope Figure Skating club representatives, coaches and participants will be in agreement, that participants will abide by the District of Hudson's Hope Arena Safety Plan, when entering DOHH facilities under the COVID-19 Response plan and RTP Protocol.

Hudson's Hope Figure Skating Club will adhere to the Skate Canada return to play Safety Plan and submit their plan to the DOHH prior to start up.

About the session:

- Coaches will participate in a facility "walk through" prior to start up in order to familiarize themselves with the traffic layout, changes
- Hudson's Hope Figure Skating club will not be offering lower level classes where direct physical contact is often unavoidable (Pre CanSkate, CanSkate level 1).
- Classes are programmed with staggered start times, with alternating arena sides in order to ensure a minimum number of skaters on the ice at all times. Maximum skaters on the ice at any one time is 20.
- Staff will be given a class list to confirm registration.
- No skate or helmet rentals will be available. Patrons will be expected to bring and use their own.
- Toys and skate aid equipment will not be used during lessons.
- Patrons will be asked to arrive no more than 15 minutes prior to the start of the session as their "entry time" and follow the foot traffic patterns as posted on the floor and walls of the arena and to stay within their designated side.

How the shift will run/guidelines

- Staff will arrive 30 minutes prior to the start of the session to facilitate cleaning of the arena lobby, washrooms and all "high touch" surfaces.
- Participants and staff members will be asked to adhere to physical distancing at all times.
- Once the session has ended, patrons will be given a 15 minute "exit time" where they take off skates and leave the building via the posted traffic patterns.
- Staff will remain on shift for an additional 15 minutes to facilitate cleaning of the arena lobby, washrooms, and all "high touch" surfaces.

Rules for the skate

- The session will continue to run all of its usual rules, with the addition of the following:



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- Patrons will be asked to supply their own skates/helmets.
- Patrons will be asked to sit at least 2m apart in designated spaces in the arena lobby as well as keep their distance as best as possible on the ice with no physical contact.
- No toys on the ice.
- Please follow the delineated travel patterns to enter and exit the facility.
- No high-fives or fist pumps throughout the lessons

Minor Hockey, Hornets Hockey, Men's Rec. and Women's Rec Hockey 2020 Schedule to be determined (see appendix B for proposed arena schedule)

Hockey associations and coaches are committed to keeping players, parents, and patrons safe during all hockey related activities at Hudson's Hope Arena. All Hockey association representatives, coaches and participants will be in agreement, that participants will abide by the District of Hudson's Hope Arena Safety Plan, when entering DOHH facilities under the COVID-19 Response plan and RTP Protocol. **All Hockey associations will adhere to their association's return to play Safety Plan, submit their plan to the DOHH prior to start up**

- Staff will be given a list of registered participants.
- Scrimmages and physical contact drills will NOT take place. No Game Play.
- The coach will demonstrate all drills and power skating techniques 6 feet away from all players.
- Players will keep their distance of 6 feet away from each other.
- Players are only allowed to enter the arena, one at a time at their designated arena side to ensure proper social distancing and enough time for sanitation.
- Participants must arrive ready to participate in full gear other than skates.
- There will be designated areas for goalies to put on gear.
- Parents and players will abide by the floor marking and directional signage stated at DOHH Arena and will stay within their group's designated side.
- A maximum of 20 participants including coaches will be allowed to participate on the ice at any one time.
- Player will bring their own clearly labelled full water bottle.
- Players will only enter the arena facility during the 15 min prior to the identified start time.
- Player must leave during within 15 minutes of the program completion time
- Players/Penalty benches and hockey dressing rooms are closed.



COVID-19 – Roles and Responsibilities

Objective: Provide guidelines for all District Employees to ensure the health and safety of those working at the Arena.

Manager/Supervisor

- Ensure workers have been trained in new COVID-19 procedures, how to safely provide first aid response to Arena users.
- Communicate any changes to procedures.
- Ensure workers have the necessary supplies, tools and equipment.
- Respond to questions and resolve conflicts about unsafe work due to COVID-19.

Employees

- Employees must stay behind counter/plexiglass area as much as possible when serving customers.
- Bring health and safety concerns forward to your supervisor, health and safety committee representative or union shop steward. This includes any verbal abuse from residents.
- Follow proper physical distancing guidelines of 2 metres (approximately 6 ft.) wherever possible.
- Do not report to work if you have any symptoms of COVID-19 including fever, chills, cough, shortness of breath, sore throat and painful swallowing. Notify your supervisor and self-isolate for 10 days.
- If you are at work and start to feel ill with the symptoms noted above, notify your supervisor, and let them know how you will be travelling home to self-isolate.
- Only one (1) person is allowed in the office / lunch area at a time. You must wipe down the lunch area (table, microwave, fridge handle) after use.
- Employees must dawn PPE when providing first aid response.
- Employees must wash their swimsuit following any First Aid response.
- Employees handling cash/debit cards are encouraged to wear gloves.

Public

- Public must follow signs and new procedures, or they will be asked to leave (see Appendix A).
- NO verbal abuse of employees by Arena users will be tolerated.



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Communications

- The District will post guidelines outside of all public building make everyone aware of the expectations for entering public buildings.
- Guidelines will be issued to all residents via the Public Service Announcement (PSA) system. In addition, the guidelines will be posted on the District website, shared through Facebook, and included in future issues of the Bulletin.
- Communication with employees will be face-to-face and hard-copy document will be posted on internal bulletin boards.

Definitions

Self-Isolation: Means avoiding situations where you could infect other people. This means any situation where you may come in close contact with others (face to face contact closer than 1 metre for more than 15 minutes), such as social gatherings, and work.

Self-Monitor: Means monitoring your health and the health of your children or live-in family members for symptoms such as fever, cough and difficulty breathing. Individuals who are self-monitoring are allowed to attend work and participate in regular activities.

Quarantine: Upon a diagnosis of COVID-19 you are quarantined to your home for 10 days and are subject to Ministry of Health protocol – 3 negative tests prior to returning.

Physical or Social Distancing: Maintaining a physical space of two metres (6 feet) between yourself and other people around you.



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Appendix A - Guidelines for Public Access to the Arena

Public Access - Residents

To reduce exposure to employees, the following guidelines apply to the Arena during the pandemic.

1. Do not access the building if you have any symptoms of COVID-19 including fever, chills, cough, shortness of breath, sore throat, and painful swallowing.
2. Public access to the Arena is limited to a **Maximum of 20** users at any time for Public Skate.
3. Public must follow signs and new procedures, or they will be asked to leave.
4. The Public are requested to sanitize their hands upon entering the Arena Building.
5. Where possible, the Public is asked to pay Arena admission fees by debit card to avoid the use of money.
6. After a person leaves the reception area, the person next-in-line must wait until called as staff will sanitize the area and equipment (debit machines) after each use.
7. Change Rooms and lockers are closed. Arena users can store personnel belonging (i.e., packsacks, shoes, etc.) at designated benches.
8. Showers inside the change rooms are closed.
9. When leaving the Arena, users are to Exit through the exit located on the side of the building. The door at the front of the Arena is for Entering only.
10. Washrooms are available with a limited occupancy of 2 persons.
11. If the maximum number of customers are in the Arena, please safely wait outside or in the warmth of your vehicle and respect proper social distancing.



Appendix B – Proposed Arena Schedule (Tentative)

Monday:

Side A:

- Arrival 3:00-3:30pm: Daily Duties, check compressors, fill Zamboni, check emails, phone messages, daily cash count
- Public skating: 3:30-4:15pm
- Exit 4:15-4:45pm
- Cleaning 4:45-5:15pm

Side B:

- Arrival 4:45 pm
- Figure Skating 5:00-5:45 pm
- No flood 5:45-6:00 pm (exit time)
- Cleaning 6:00-6:30 pm

Side A:

- Arrival 5:30 pm
- Figure Skating 5:45-6:45 pm
- No flood 6:45-7:00 pm (exit time)
- Cleaning 7:00-7:30 pm

Side B:

- Arrival 6:30 pm
- Figure Skating 6:45-7:45 pm
- Flood 7:45-8:00 pm (exit time)
- 8:00-8:30 cleaning pm

Side A

- Arrival 7:45 pm
- Men's Rec Hockey 8:00-8:30 pm
- Flood 8:30-8:45 pm
- Men's Rec 8:45-9:15 pm
- Flood 9:15-9:30 pm (exit time)
- 9:30-10:00 pm Cleaning, full mop and clean bathrooms, check compressors, floor machine, daily cash out.



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Tuesday:

Side A:

- Arrival 3:00-3:30 pm Daily duties etc.
- Public Skating 3:30-4:30 pm
- Flood 4:30-4:45 pm (exit time)
- Cleaning 4:45-5:15 pm

Side B:

- Arrival 4:45 pm
- Minor hockey 5:00-6:00 pm
- Exit 6:00-6:15 pm
- Cleaning 6:15-6:45 pm

Side A:

- Arrival 5:45 pm No flood
- Minor Hockey 6:00-7:00 pm
- Exit 7:00-7:15 pm
- Flood, Cleaning 7:00-7:45 pm

Side B:

- Arrival 7:15 pm
- Women's Rec 7:30-8:45 pm
- Exit 8:45-9:00 pm
- Flood, cleaning 8:45-9:30 pm
- 9:30-10:00 pm Entire building cleaning, cash out, floor machine etc.



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Wednesday:

Side A:

- Arrival 3:00-3:30 pm: Daily Duties, check compressors, fill Zamboni, check emails, phone messages, daily cash count
- Public skating: 3:30-4:15 pm
- Exit 4:15-4:45 pm
- Cleaning 4:45-5:15 pm

Side B:

- Arrival 4:45 pm
- Figure Skating 5:00-5:45 pm
- No flood 5:45-6:00 pm (exit time)
- Cleaning 6:00-6:30 pm

Side A:

- Arrival 5:30 pm
- Figure Skating 5:45-6:45 pm
- No flood 6:45-7:00 pm (exit time)
- Cleaning 7:00-7:30 pm

Side B:

- Arrival 6:30 pm
- Figure Skating 6:45-7:45 pm
- Flood 7:45-8:00 pm (exit time)
- 8:00-8:30 pm cleaning

Side A:

- Arrival 8:00 pm
- Shiny 8:15-9:00 pm
- Flood, exit 9:00-9:15 pm
- 9:15-10:00 pm Cleaning, full mop and clean bathrooms, check compressors, floor machine, daily cash out.



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Thursday:

Side A:

- Arrival 2:00-4:00 pm Ice maintenance Daily duties etc.
- Public Skating 3:30-4:30 pm (Will have to take out public skate to allow enough time for ice maintenance)
- Flood 4:30-4:45 pm (exit time)
- Cleaning 4:45-5:15 pm

Side B:

- Arrival 4:45 pm
- Minor hockey 5:00-6:00 pm
- Exit 6:00-6:15 pm
- Cleaning 6:15-6:45 pm

Side A:

- Arrival 5:45 pm No flood
- Minor Hockey 6:00-7:00 pm
- Exit 7:00-7:15 pm
- Flood, Cleaning 7:00-7:45 pm

Side B: (wrong side entrance)

- Arrival 7:15 pm
- Shiny 7:30-8:15 pm
- Exit 8:15-8:30 pm
- 8:30-9:00 pm Flood, Entire building cleaning, cash out, floor machine etc.



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Friday: (every other Friday Figure Skating booked 4:00-5:30)

Side A:

- Arrival 3:00-3:30 pm: Daily Duties, check compressors, fill Zamboni, check emails, phone messages, daily cash count
- Public skating: 3:30-5:00 pm
- Exit 5:15-5:30 pm
- Cleaning 5:30-6:00 pm (building locked and closed)

Side A:

- Arrival 6:00 pm
- Shinny 6:15-7:00 pm
- Exit 7:00-7:15 pm
- Flood, Cleaning 7:15-8:00 pm

Side B:

- Arrival 7:45 pm
- Hornets 8:00-8:30 pm
- Flood 8:30-8:45 pm
- Hornets 8:45-9:15 pm
- Exit 9:15-9:30 pm
- Flood, cleaning 9:15-10:00 pm



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Saturday

- Staff arrival 12:00-12:30 pm daily duties etc

Side A:

- Arrival 12:30-12:45 pm
- Public Skating 12:45-3:00 pm
- Exit 3:00-3:15 pm
- Cleaning 3:15-3:45 pm

Side A:

- Arrival 3:45-4:00 pm
- Shinny 4:00-5:30 pm
- Exit 5:30-5:45 pm
- Flood, cleaning 5:45-6:15 pm

Sunday

- Staff arrival 12:00-12:30 pm daily duties etc

Side A:

- Arrival 12:30-12:45 pm
- Public Skating 12:45-3:00 pm
- Exit 3:00-3:15 pm
- Cleaning 3:15-3:45 pm

Side A:

- Arrival 3:45-4:00 pm
- Shinny 4:00-5:30 pm
- Exit 5:30-5:45 pm
- Flood, cleaning 5:45-6:15 pm

WorkSafeBC Protocols for sports and recreation - Ice sheets and rinks

<https://www.worksafebc.com/en/about-us/covid-19-updates/covid-19-returning-safe-operation/sports-recreation>

- If your facility is being reopened after a period of inactivity, ensure that all mechanical systems (including any relevant toxic process gas) are maintained, restarted properly, and operated in good condition.
- If bracelets (wristbands) are required, ask patrons to put them on themselves.
- Arrange spectator areas so that standing and seating areas provide at least 2 metres distance between patrons.
- Do not allow sharing of items that are difficult to clean, sanitize, or disinfect or that are meant to come in contact with the face. Ensure that any play equipment used in skating lessons is cleaned and disinfected regularly.
- Each worker should have their own equipment needed for each shift (e.g., radio, first aid fanny packs). Staff should not share helmets.
- Consider new paint lines or dots on the ice to support new rules of sport and encourage distancing requirements.
- Ensure staff are instructed to wash their hands after assisting someone on the ice.
- For ice rinks, additional shared equipment or touchpoints might include: Zamboni steering wheels and controls, spuder, shovels, hose and water valves, ice resurfacers, ice edger, tools shop, refrigeration control room, hockey nets, learn-to-skate equipment, timekeeper equipment (counters and score console) and music players.
- Rental equipment such as skates and helmets must be disinfected between users.
- Ensure ventilation systems are functioning as designed.

REQUEST FOR DECISION

RFD#: CC-2020-51	Date: June 3, 2020
Meeting#: CM062220	Originator: Chris Cvik, CAO
RFD TITLE: 2019 - Statement of Financial Information	

RECOMMENDATION:

1. That the District of Hudson's Hope adopt the 2019 Statement of Financial Information report and attachments as presented.

BACKGROUND:

The deadline for delivery of the annual SOFI report to the Province is June 30th. In addition, the statement of financial information must be made available for public viewing by June 30 each year and be accessible for the following three years. NOTE: Due to COVID-19, the deadline date for submission is August 31, 2020.

Under the Provincial *Financial Information Act*, Section (3), within 6 months after the end of each fiscal year, the local government must prepare a statement of financial information for that fiscal year that includes the following:

- (a) a schedule showing
 - (i) in respect of each employee earning more than a prescribed amount, the total remuneration paid to the employee and total amount paid for the employee's expenses, and
 - (ii) a consolidated total of all remuneration paid to all other employees;
- (b) a schedule showing
 - (i) the total amount paid to each supplier of goods or services during the fiscal year that is greater than a prescribed amount, and
 - (ii) a consolidated total of all other payments made to suppliers of goods or services during that fiscal year.

A corporation must keep in its office copies of the financial information statements prepared under this section, and make a copy available at its head office during usual business hours for inspection by any person.

Source: http://www.bclaws.ca/civix/document/id/complete/statreg/96140_01 accessed June 3, 2020.

DISCUSSION:

Elements of the 2019 SOFI report include the following components if applicable:

- Separate disclosure of remuneration for Council members including travel expenses
- Separate disclosure of each employee who earned \$75,000 or more and includes the disclosure of travel expenses
- Consolidated total of all other employee wages
- Separate total of payments made to each vendor who received \$25,000 or more
- Consolidated total of all other vendor payments
- Consolidated financial statements and notes to the financial statements
- Schedule of grants-in-aid
- Loan guarantee agreements
- Other selected information

FINANCIAL CONSIDERATIONS: N/A**Attachment:**

2019 Statement of Financial Information Package.

Other:

The link to the 2018 SOFI Report is:

<https://hudsonshope.ca/wp-content/uploads/2019/08/2018-Statement-of-Financial-Information.pdf>



Chris Cvik, CAO



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District of Hudson's Hope
Statement of Financial Information
For the Year Ended December 31, 2019

The following information package, prepared in accordance with the *Financial Information Act*, was approved by the District of Hudson's Hope Council in open meeting assembled on August 31, 2020.

On behalf of Council:

Dave Heiberg
Mayor

Date

The information contained in this package is certified as accurate and correct.

Chris Cvik
Chief Administrative Officer

Date

District of Hudson's Hope
Schedule of Remuneration and Expenses
31-Dec-19

Elected Officials

Name	Position	Reumneration	Expenses	Total
Dave Heiberg	Mayor	19,513.26	21,017.43	40,530.69
Mattias Gibbs	Councillor	9,628.26	973.38	10,601.64
Patricia Markin	Councillor	9,628.26	1,600.34	11,228.60
Kelly Miller	Councillor	9,628.26	9,411.66	19,039.92
Travous Quibell	Councillor	9,628.26	4,929.05	14,557.31
Valerie Paice	Councillor	9,628.26	-	9,628.26
Leigh Summer	Councillor	9,628.26	1,429.08	11,057.34
		<u>77,282.82</u>	<u>39,360.94</u>	<u>116,643.76</u>

Other Employees

Employees Over \$75,000

Mokles Rahman	117,698.54	2,563.75	120,262.29
Robert Norton	110,430.06	-	110,430.06
Mark Sture	92,981.20	-	92,981.20
Edward Reschke	89,171.88	-	89,171.88
Keith Reschke	83,806.44	-	83,806.44
Darren Anderson	81,716.58	-	81,716.58
John Vandenberg	79,621.01	-	79,621.01
Marcel Budalich	76,370.38	-	76,370.38
Consolidated Total of Other Employees and expenses Over \$75,000	1,249,776.82	20,222.42	1,269,999.24
	<u>1,981,572.91</u>	<u>22,786.17</u>	<u>2,004,359.08</u>

Reconciliation

Total Remuneration - Elected Officials	77,282.82
Total Remuneration - Employees	1,981,572.91
Total Severance - Employees	-
District Portion of EI and CPP	<u>105,345.38</u>
Subtotal	2,164,201.11
Reconciling Items	
Superannuation and WCB Payments Included in Expense Accounts Below	163,841.31
Benefit Payments Included in Below	22,697.34
Unreconciled Difference	<u>8,337.16</u>
	<u>2,359,076.92</u>

Total Per Statement of Revenue
and Expenditure

Note 18	Wages and Benefits	1,969,828.00
	Wages Not Included in Note 18:	<u>389,248.92</u>
		<u>2,359,076.92</u>

District of Hudson's Hope
 Schedule Showing Payments Made for Provision of Goods and Services
 31-Dec-19

Suppliers With Aggregate Payments Exceeding \$25,000

Supplier Name	Amount
682784 BC LTD.	26,324.85
A & H DRILLING LTD.	418,442.22
ANDERSON WATER SERVICES LTD.	99,506.25
B.C. ASSESSMENT	35,758.95
B.C. HYDRO AND POWER AUTHORITY	147,280.00
B.C.GOVERNMENT & SERVICE EMPLOYEES UNION	26,901.54
BROCOR CONSTRUCTION LTD.	190,078.83
BUTLER RIDGE ENERGY SERVICES (2011) LTD.	27,967.76
C & V TRAILER SALES & RENTALS	27,244.00
CHRIS CVIK	116,474.90
DAVE HEIBERG	28,903.75
FORT ST. JOHN CO-OPERATIVE ASSOC.	69,860.84
FORTISBC - NATURAL GAS	52,476.21
HUDSON'S HOPE HISTORICAL SOCIETY	87,300.83
HUDSON'S HOPE PUBLIC LIBRARY ASSOCIATION	122,162.00
I.T. PARTNERS	49,537.98
ICBC	53,275.00
KNAPPETT INDUSTRIES (2006) LTD.	149,328.90
KPMG LLP	41,207.25
L & M ENGINEERING LTD.	124,187.53
MASTER POOLS ALTA LTD.	26,670.00
MINISTER OF FINANCE SCHOOL TAXES	2,635,973.00
P & L VENTURES	25,233.45
PACIFIC BLUE CROSS	103,561.77
PEACE RIVER REGIONAL DISTRICT	248,595.88
PEACE RIVER REGIONAL HOSPITAL DISTRICT	226,719.79
PRO HARDWARE & BUILDING SUPPLIES	28,951.73
RECEIVER GENERAL FOR CANADA	481,569.11
RICHARD MASON	38,314.16
SMS EQUIPMENT INC.	214,680.15
TELUS COMMUNICATIONS (B.C.) INC.	43,661.11
TERUS CONSTRUCTION LTD.	56,806.25
URBAN SYSTEMS	84,040.76
W6 RANCH LTD.	98,340.38
WESTERN WATER ASSOCIATES LTD.	72,578.64
YOUNG, ANDERSON BARRISTERS & SOLICITORS	73,968.66
Payments Made (Vendors Over \$25,000)	<u>6,353,884.43</u>
Consolidated Total Paid to Suppliers Who Received Aggregate Payments of \$25,000 or Less	973,262.69
Consolidated Total of Grants and Contributions Exceeding \$25,000	205,704.00
Consolidated Total of Grants and Contributions Under \$25,000	38,564.05
	<u><u>1,217,530.74</u></u>

Reconciliation

Total of All Payments Above		7,571,415.17
Reconciling Items		
DEDUCT TRANSFERS TO OTHER GOVERNMENTS NETTED AGAINST TAXATION REVENUE (F/S NOTE 11)	(3,180,764.00)	
ADD RENUMERATION PAID TO EMPLOYEES AND GOVERNMENT APPOINTED OFFICIALS	2,058,855.73	
DEDUCT AMTS PAID TO GOV OFFICIALS INCLUDE IN PYMTS TOTAL	(94,236.18)	
ADD HOMEOWNER GRANT DEDUCTIONS INCLUDED IN TRANSFERS DEDUCTIONS (PER T4/T4A SUMMARY)	217,073.45	
ADD WCB PAYMENTS EFT	(593,462.06)	
DEDUCT RECOVERABLE GST INCLUDED IN PAYMENTS ABOVE	18,570.23	
ADD MASTER CARD / VISA AUTO DEBITED	(130,311.89)	
ADD BANK CHARGED AUTOMATICALLY DEBITED	92,886.34	
ADD LEASE PAYMENTS	6,781.06	
DEDUCT PAYMENTS ON 12 MILE EXTENSION	41,932.78	
DEDUCT LOAN PRINCIPAL	(1,764.99)	
CHANGE IN INVENTORIES	(2,162.58)	
ADD PREPAID EXPENSES 2018	(177,731.00)	
DEDUCT PREPAID EXPENSES 2019	78,843.00	
DEDUCT 2018 ACCOUNTS PAYABLE	(17,738.00)	
ADD 2019 ACCOUNTS PAYABLE	(301,942.00)	
UNRECONCILED DIFFERENCE	391,163.12	
	3,745.85	
	<u>(1,590,261.14)</u>	
Adjusted Total Payments		<u>5,981,154.03</u>
TOTAL EXPENDITURES PER CONSOLIDATED STATEMENT		
FINANCIAL ACITIVITIES	5,647,194.00	
ADD EXPENSE REIMBURSEMENT (employee expenses)	22,786.17	
LESS AMORITIZATION EXPENSE	(981,559.00)	
ADD CAPITAL EXPENDITURES	1,323,191.00	
DEDUCT LOSS ON DISPOSAL	(30,458.14)	
	<u>(30,458.14)</u>	
		<u>5,981,154.03</u>

District of Hudson's Hope
Schedule of Grants-in-aid
31-Dec-19

HUDSON'S HOPE PUBLIC LIBRARY ASSOCIATION	119,904.00
HUDSON'S HOPE HISTORICAL SOCIETY	85,800.00
HUDSON'S HOPE HEALTH CARE & HOUSING SOC.	17,000.00
DOUBLE H SADDLE CLUB	3,505.20
FRIENDS OF HUDSON'S HOPE	3,396.63
HUDSON'S HOPE PARENT ADVISORY COMMITTEE	2,500.00
DOUBLE H SADDLE CLUB	2,272.53
HUDSON'S HOPE ROD & GUN CLUB	1,937.20
ANGLICAN SYNO DIOCESE OF CALEDONIA	1,542.06
HUDSON'S HOPE HISTORICAL SOCIETY	1,500.83
HUDSON'S HOPE BIBLE FELLOWSHIP	1,319.22
HUDSON'S HOPE PUBLIC LIBRARY ASSOCIATION	1,199.00
HUDSON'S HOPE SKI ASSOCIATION	1,086.63
NORTHERN ROCKIES KARATE	1,000.00
DOUBLE H SADDLE CLUB	304.75
Total	<u>244,268.05</u>

District of Hudson's Hope
Statement of Financial Information
For the Year Ended December 31, 2019

Debts Covered by Sinking Funds or Reserves

The District issues debt instruments through the Municipal Finance Authority of British Columbia ("MFA"), pursuant to security issuing bylaws under authority of Section 178 of the *Community Charter*, to finance certain capital expenditures. These debt instruments are interest bearing at 4.60% per annum and mature in 2022. As at December 31, 2019, debenture debt totaled \$14,161 and sinking fund assets totaled \$5,340.

Sinking fund instalments are invested by the MFA and earn income which, together with principal payments, are expected to be sufficient to retire the sinking fund debt at maturity. For sinking fund agreements, the MFA has established either a normal sinking fund or a capital repayment equalization fund.

As a condition of these borrowings, the MFA requires that 1% of gross proceeds are deposited by the District into a debt reserve fund. The District is also required to execute demand notes in connection with each debenture whereby the District may be required to loan certain amounts to the MFA. These demand notes are contingent in nature and are not reflected in the accounts. The demand notes issued at December 31, 2019 aggregated \$1,385.

District of Hudson's Hope
Statement of Financial Information
For the Year Ended December 31, 2019

Severance Agreements

The District of Hudson's Hope had no severance agreements.

District of Hudson's Hope
Statement of Financial Information
For the Year Ended December 31, 2019

Loan Guarantee Agreement

The District of Hudson's Hope had no loan guarantee agreements.

District of Hudson's Hope
Statement of Financial Information
For the Year Ended December 31, 2019

MANAGEMENT REPORT

The District of Hudson's Hope was incorporated in 1965 as a District Municipality under the *Community Charter*, formerly the *Municipal Act*, a statute of the Province of British Columbia. Its principal activities include the provision of local government services to residents of the incorporated area. These include administrative, protective, transportation, environmental, recreational, water, sanitary sewer and fiscal services. The authority to collect property taxes and user fees and the authority to create and enforce bylaws is granted under provisions of the *Local Government Act* and the *Community Charter*. Services are provided primarily within the political boundaries of the District of Hudson's Hope.

The role of Council is to legislate bylaws; to establish goals, regulations, and policies; and to provide overall direction for management in achieving these goals. The role of management is to carry out Council's directions in accordance with established bylaws, regulations, and policies. Management also oversees the day-to-day operations of the municipality. Specifically, the role of the financial manager consists of fulfilling all statutory requirements relating to finance, investment of surplus funds, safeguarding of assets, and financial reporting. The role of the municipal auditors is to provide an annual independent audit of the municipality's financial statements. Portions of this information package are excerpts of the 2019 audited financial statements.

Chris Cvik

Chief Administrative Officer

Date

Consolidated Financial Statements of



DISTRICT OF HUDSON'S HOPE

And Independent Auditors' Report thereon

Year ended December 31, 2019



DISTRICT OF HUDSON'S HOPE

Table of Contents

	Page
Consolidated Financial Statements	
Management Responsibility for the Consolidated Financial Statements	
Independent Auditor's Report	
Financial Statements:	
Consolidated Statement of Financial Position	1
Consolidated Statement of Operations and Accumulated Surplus	2
Consolidated Statement of Statement of Change in Net Assets	3
Consolidated Statement of Cash Flows	4
Notes to Consolidated Financial Statements	5 - 24



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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the District to cease to continue as a going concern.



Page 3

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants

Prince George, Canada

April 27, 2020



DISTRICT OF HUDSON'S HOPE

Consolidated Statement of Financial Position

December 31, 2019, with comparative information for 2018

	2019	2018
Financial assets:		
Cash and cash equivalents (note 2)	\$ 6,067,135	\$ 5,416,404
Accounts receivable (note 3)	853,731	451,813
Deposit - Municipal Finance Authority	497	497
	6,921,363	5,868,714
Financial liabilities:		
Accounts payable and accrued liabilities (note 4)	391,163	301,942
Reserve - Municipal Finance Authority	497	497
Deferred revenue (note 5)	508,160	528,160
Debt, net of sinking funds (note 6)	8,821	11,538
	908,641	842,137
Net financial assets	6,012,722	5,026,577
Non-financial assets:		
Tangible capital assets (note 7)	21,363,090	21,208,775
Land held for resale	1,426,128	1,354,003
Prepaid expenses	17,738	78,843
Inventories	177,731	-
	22,984,687	22,641,621
Accumulated Surplus (note 8)	\$ 28,997,409	\$ 27,668,198

Commitments and contingencies (note 9)

See accompanying notes to consolidated financial statements.

Chief Administrative Officer

Mayor



DISTRICT OF HUDSON'S HOPE

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2019, with comparative information for 2018

	2019 Budget	2019	2018
Revenue:			
Net taxation revenue (note 11)	\$ 2,114,271	\$ 2,107,549	\$ 2,042,293
Grants in lieu of taxes	1,718,575	1,727,048	1,645,129
Sales of services and user charges (note 12)	1,726,258	726,890	589,984
Other revenue from own sources	144,525	152,580	159,296
Government transfers: (note 13)			
Provincial	740,116	2,066,503	1,496,816
Federal	97,849	195,835	193,450
Total revenue	6,541,594	6,976,405	6,126,968
Expenses:			
General government services and administration (note 14)	1,453,188	2,444,902	2,583,135
Protective services	309,277	259,475	276,214
Public works services	1,124,228	1,148,358	1,190,261
Environmental and public health services	167,064	132,765	176,631
Environmental development services	23,500	20,241	44,356
Recreation and cultural services	1,158,009	1,035,554	933,610
Planning, development and bylaw services	70,630	56,849	149,991
Water utility and sanitary sewer systems	1,208,193	549,050	524,436
Total expenses	5,514,089	5,647,194	5,878,634
Annual surplus	1,027,505	1,329,211	248,334
Accumulated surplus, beginning of year	27,668,198	27,668,198	27,419,864
Accumulated surplus, end of year	\$ 28,695,703	\$ 28,997,409	\$ 27,668,198

See accompanying notes to consolidated financial statements.



**HUDSON'S
HOPE**
PLAYGROUND OF THE PEACE

DISTRICT OF HUDSON'S HOPE

Consolidated Statement of Change In Net Financial Assets

Year ended December 31, 2019, with comparative information for 2018

	2019 Budget	2019	2018
Annual surplus	\$ 1,027,505	\$ 1,329,211	\$ 248,334
Acquisition of tangible capital assets	(1,423,474)	(1,251,066)	(902,486)
Acquisition of land held for resale	-	(72,125)	-
Amortization of tangible capital assets	-	981,559	979,194
Loss on sale of tangible capital assets	-	30,458	535,293
Proceeds on sale of tangible capital assets	-	84,734	339,721
	(395,969)	1,102,771	1,200,056
Use of inventories	-	3,296	-
Acquisition of inventories	-	(181,027)	-
Use of prepaid expenses	-	78,843	(78,843)
Acquisition of prepaid expenses	-	(17,738)	-
Change in net financial assets	(395,969)	986,145	1,121,213
Net financial assets, beginning of year	5,026,577	5,026,577	3,905,364
Net financial assets, end of year	\$ 4,630,608	\$ 6,012,722	\$ 5,026,577

See accompanying notes to consolidated financial statements.



DISTRICT OF HUDSON'S HOPE

Consolidated Statement of Cash Flows

Year ended December 31, 2019, with comparative information for 2018

	2019	2018
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 1,329,211	\$ 248,334
Items not involving cash:		
Amortization of tangible capital assets	981,559	979,194
Loss on sale of capital assets	30,458	535,293
Changes in non-cash operating working capital:		
Accounts receivable	(401,918)	659,794
Inventories	(177,731)	-
Accounts payable and accrued liabilities	89,221	(326,842)
Prepaid expenses	61,105	(78,843)
Deferred revenue	(20,000)	-
	<u>1,891,905</u>	<u>2,016,930</u>
Capital activities:		
Proceeds on sale of tangible capital assets	84,734	339,721
Acquisition of tangible capital assets	(1,251,066)	(902,486)
Acquisition of land held for resale	(72,125)	-
	<u>(1,238,457)</u>	<u>(562,765)</u>
Financing activities:		
Repayment of long term debt	(2,717)	(2,613)
Increase in cash and cash equivalents	650,731	1,451,552
Cash and cash equivalents, beginning of year	5,416,404	3,964,852
Cash and cash equivalents, end of year	<u>\$ 6,067,135</u>	<u>\$ 5,416,404</u>

See accompanying notes to consolidated financial statements.



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements

Year ended December 31, 2019

Nature of operations:

The District of Hudson's Hope (the "District") was incorporated in 1965 as a District Municipality under the Community Charter, formerly the Municipal Act, a statute of the Province of British Columbia. Its principal activities include the provision of local government services to residents of the incorporated area. These include administrative, protective, transportation, environmental, recreational, water, sanitary sewer and fiscal services.

1. Significant accounting policies:

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

(a) Basis of consolidation:

(i) Consolidated entities:

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

(ii) Accounting for Region and School Board Transactions:

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

(iii) Trust funds:

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



**HUDSON'S
HOPE**
PLAYGROUND OF THE PEACE

DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

1. Significant accounting policies (continued):

(b) Basis of accounting:

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

(c) Revenue recognition:

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

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

(d) Investment income:

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

(e) Cash and cash equivalents:

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



**HUDSON'S
HOPE**
PLAYGROUND OF THE PEACE

DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

1. Significant accounting policies (continued):

(f) Non-financial assets:

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

(i) Tangible capital assets:

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

Asset	Useful life - years
Building and site improvements	10 - 50
Machinery and equipment	5 - 25
Engineering structures	15 - 40
Water and sanitary sewer infrastructure	15 - 40

Annual amortization is charged in the year that an asset becomes available for productive use and in the year of disposal.

Assets under construction are not amortized until the asset is available for productive use.



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

1. Significant accounting policies (continued):

(f) Non-financial assets (continued):

(ii) Contributions to tangible capital assets:

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

(iii) Interest capitalization:

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

(iv) Land held for resale:

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

(v) Inventories:

Inventories are valued at the lower of cost and replacement cost with cost determined using a moving average basis.

(g) Use of estimates:

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Items subject to such estimates and assumptions include the carrying amount of tangible capital assets. Actual results could differ from these estimates.



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

1. Significant accounting policies (continued):

(h) Contaminated sites:

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

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

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

(i) Government transfers:

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

2. Cash and cash equivalents:

Cash and cash equivalents is comprised of cash balances and short-term investments held with the Northern Peace Savings and Credit Union as follows:

	2019	2018
Cash	\$ 3,647,629	\$ 3,126,311
Short-term investments	2,419,506	2,290,093
	\$ 6,067,135	\$ 5,416,404



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

3. Accounts receivable:

	2019	2018
Grants	\$ 644,214	\$ 251,634
Sales tax	63,230	32,331
Other	58,396	83,925
Taxes	87,891	83,923
	\$ 853,731	\$ 451,813

4. Accounts payable and accrued liabilities:

	2019	2018
Accounts payable - trade	\$ 214,910	\$ 130,915
Wages and related costs payable	176,253	169,910
Other	-	1,117
	\$ 391,163	\$ 301,942

5. Deferred revenue:

	2019	2018
Partnering relationship agreement	\$ 508,160	\$ 528,160



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

6. Debt, net of sinking funds:

The District issues debt instruments through the Municipal Finance Authority of British Columbia ("MFA"), pursuant to security issuing bylaws under authority of Section 178 of the Community Charter, to finance certain capital expenditures.

	Purpose	Interest rate	Year of maturity	Debenture debt	Sinking Fund Assets	Net debt 2019	Net debt 2019
General fund:							
	Local						
711	improvements	4.60%	2022	\$ 14,161	\$ 5,340	\$ 8,821	\$ 11,538

Debt is reported net of sinking fund balances on the consolidated statement of financial position.

(a) Aggregate repayments of principal over the next three years are estimated as follows:

	Total
2020	\$ 1,765
2021	1,765
2022	1,765
	5,295
Estimated sinking fund income	3,526
	\$ 8,821



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

6. Debt, net of sinking funds (continued):

(b) The District has the following un-issued loan authorization at December 31, 2019.

Bylaw Number	Date	Purpose	2018
711	January 15, 2008	12 mile road extension	\$ 45,742

(c) Sinking fund instalments are invested by the MFA and earn income which, together with principal payments, are expected to be sufficient to retire the sinking fund debt at maturity. For sinking fund agreements, the MFA has established either a normal sinking fund or a capital repayment equalization fund.

(d) The District has established a \$200,000 operating line of credit, which bears interest at prime and is secured by term deposits and accounts receivable. As at December 31, 2019 borrowing against the operating line of credit was nil (2018 - nil).



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

7. Tangible capital assets:

	2019						
	Land	Buildings and site improvements	Machinery and equipment	Engineering structures	Water infrastructure	Sanitary sewer infrastructure	Total
Cost:							
Balance, beginning of year	\$ 1,329,663	\$ 9,761,029	\$ 7,119,001	\$ 5,909,117	\$ 5,575,190	\$ 4,097,137	\$ 33,791,137
Additions	72,125	-	355,054	-	816,328	79,684	1,323,191
Disposals	(59,625)	-	(103,909)	-	-	-	(163,534)
Reclass for assets held for sale	(72,125)	-	-	-	-	-	(72,125)
Balance, end of year	1,270,038	9,761,029	7,370,146	5,909,117	6,391,518	4,176,821	34,878,669
Accumulated amortization:							
Balance, beginning of year	-	3,208,878	3,040,070	3,492,746	2,276,648	564,020	12,582,362
Amortization expense	-	231,319	390,729	132,607	118,638	108,266	981,559
Disposal	-	-	(48,342)	-	-	-	(48,342)
Balance, end of year	-	3,440,197	3,382,457	3,625,353	2,395,286	672,286	13,515,579
Net book value, end of year	\$ 1,270,038	\$ 6,320,832	\$ 3,987,689	\$ 2,283,764	\$ 3,996,232	\$ 3,504,535	\$ 21,363,090



**HUDSON'S
HOPE**
PLAYGROUND OF THE PEACE

DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

7. Tangible capital assets (continued):

	2018							Total
	Land	Building and site improvements	Machinery and equipment	Engineering structures	Water infrastructure	Sanitary sewer infrastructure		
Cost:								
Balance, beginning of year	\$ 3,496,925	\$ 9,761,029	\$ 6,901,249	\$ 5,775,518	\$ 5,575,190	\$ 3,610,952	\$ 35,120,863	
Additions	59,625	-	217,752	133,599	-	491,510	902,486	
Disposals	(872,884)	-	-	-	-	(5,325)	(878,209)	
Reclass for assets held for sale	(1,354,003)	-	-	-	-	-	(1,354,003)	
Balance, end of year	1,329,663	9,761,029	7,119,001	5,909,117	5,575,190	4,097,137	33,791,137	
Accumulated amortization:								
Balance, beginning of year	-	2,979,284	2,657,111	3,360,582	2,145,981	463,405	11,606,363	
Amortization expense	-	229,594	382,959	132,164	130,667	103,809	979,193	
Disposal	-	-	-	-	-	(3,198)	(3,194)	
Balance, end of year	-	3,208,878	3,040,070	3,492,746	2,276,648	564,016	12,582,362	
Net book value, end of year	\$ 1,329,663	\$ 6,552,151	\$ 4,078,931	\$ 2,416,371	\$ 3,298,542	\$ 3,533,121	\$ 21,208,775	



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

8. Accumulated surplus:

	2019	2018
Surplus:		
Invested in tangible capital assets	\$ 21,363,090	\$ 21,208,775
General fund	4,479,208	3,469,147
Water utility fund	475,629	419,078
Sanitary sewer fund	326,790	555,887
	<u>26,644,717</u>	<u>25,652,887</u>
Reserves set aside by Council:		
Water utility fund:		
Unexpended funds:		
MFA debt reserve	146,325	142,858
MFA sinking fund surplus	75,612	73,821
	<u>221,937</u>	<u>216,678</u>
Reserve funds set aside for specific purposes by Council:		
Capital works, machinery and equipment	1,626,120	1,302,080
General, machinery and equipment office	90,032	-
Water capital works, machinery and equipment	72,740	214,043
Sewer capital works, machinery and equipment	61,897	35,047
Tax sale properties	219,238	217,462
Community hall	60,728	30,000
	<u>2,130,755</u>	<u>1,798,632</u>
	<u>\$ 28,997,409</u>	<u>\$ 27,668,198</u>



**HUDSON'S
HOPE**
PLAYGROUND OF THE PEACE

DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

9. Commitments and contingencies:

- (a) The District is responsible, as a member of the Peace River Regional District, for its portion of any operating deficits or capital debt related to functions in which it participates. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.
- (b) The District issues debt instruments through the MFA. As a condition of these borrowings, the MFA requires that 1% of gross proceeds are deposited by the District into a debt reserve fund. The District is also required to execute demand notes in connection with each debenture whereby the District may be required to loan certain amounts to the MFA. These demand notes are contingent in nature and are not reflected in the accounts. The demand notes issued at December 31, 2019 aggregated \$1,385 (2018 - \$1,385).
- (c) The District and its employees contribute to the Municipal Pension Plan ("the Plan"), a jointly-trusted pension plan. The Board of Trustees, representing Plan members and employers, is responsible for administering the Plan, including investment of assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2018, the Plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 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 may be then adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation for the Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

9. Commitments and contingencies (continued):

- (c) The District paid \$144,595 (2018 - \$122,030) for employer contributions to the Plan in fiscal 2019.

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

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

- (d) The District is obligated to collect and transmit property taxes levied on Hudson's Hope taxpayers in respect of the following bodies:

Ministry of Education, Province of British Columbia
Peace River Regional District
British Columbia Assessment Authority
Municipal Finance Authority
Peace River Regional Hospital District
Royal Canadian Mounted Police

- (e) The District is a participant in the Municipal Insurance Association of British Columbia. Should the Association pay out claim in excess of premiums received, it is possible that the District, along with other participants, would be required to contribute toward the deficit. Management does not consider external payment under this contingency to be likely and therefore no amounts have been accrued.

10. Trust fund:

The District maintains a cemetery perpetual care fund in accordance with the Cemeteries and Funeral Services Act. As at December 31, 2019, the trust fund balance for both the liability and its corresponding term deposit is \$17,837 (2018 - \$16,699).

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

11. Net taxation revenue:

The District is required to collect taxes on behalf of and transfer these amounts to the government agencies noted below:

	2019	2018
Taxes collected:		
General purposes	\$ 2,109,443	\$ 2,048,391
Collections for other governments	3,178,870	3,147,640
	5,288,313	5,196,031
Less transfers to other governments:		
Province of British Columbia - school taxes	2,635,973	2,640,701
Peace River Regional District	179,654	151,129
Peace River Regional Hospital District	226,720	222,936
Royal Canadian Mounted Police	102,580	102,698
B.C. Assessment Authority	35,759	36,199
Municipal Finance Authority	78	75
	3,180,764	3,153,738
	\$ 2,107,549	\$ 2,042,293

12. Sales of services and user charges:

The District recognizes sales of services and user charges as revenues in the period in which the services are provided. The sales of services and user charges reported on the Consolidated Statement of Operations and Accumulated Surplus are as follows:

	2019	2018
Water utility	\$ 211,194	\$ 149,573
Sewer system	82,240	79,302
General government services	173,490	141,499
Planning, development and bylaw services	8,147	11,678
Environmental and public health services	94,108	74,636
Recreation and cultural services	157,711	133,296
	\$ 726,890	\$ 589,984

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

13. Government transfers:

	2019	2018
Revenue:		
Provincial grants:		
Stimulus	\$ 732,617	\$ 739,418
Canada Student Grant	4,144	-
Unconditional	-	23,795
CARLP grant	10,462	1,503
BC Hydro (tree program)	-	2,000
Northern Development Initiative Trust	15,599	40,338
Small Community grant	303,236	292,433
Tourism BC grant	11,007	10,000
Union of BC Municipalities	184,120	72,181
Atkinson subdivision grant	-	315,148
BC Hydro	805,318	-
	2,066,503	1,496,816
Federal grants:		
Gas tax	195,835	193,450
	\$ 2,262,338	\$ 1,690,266

14. General government services and administration:

The general government services and administration reported on the Consolidated Statement of Operations and Accumulated Surplus are as follows:

	2019	2018
Legislative	\$ 117,339	\$ 103,605
Grants in aid	37,663	14,715
General government services	2,237,503	2,406,368
ICBC	52,397	58,447
	\$ 2,444,902	\$ 2,583,135



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

15. Budget data:

The budget data presented in these consolidated financial statements is based upon the 2019 operating and capital budgets approved by Council on April 23, 2019. Amortization was not contemplated on development of the budget and, as such, has not been included. The table below reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget amount
Revenues:	
Operating budget	\$ 7,491,864
Capital operations budget	1,423,474
Less:	
Transfers from other funds	(2,373,745)
	6,541,593
Expenses:	
Operating budget	7,491,864
Capital operations budget	1,423,474
Less:	
Transfers from other funds	(1,977,776)
Capital expenditures	(1,423,474)
	5,514,088
	\$ 1,027,505

16. Significant taxpayers:

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

17. Subsequent event:

Subsequent to December 31, 2019, the COVID-19 outbreak was declared a pandemic by the World Health Organization and has had a significant financial, market and social dislocating impact. At this time, these factors present uncertainty over future cash flows, may cause significant changes to the assets or liabilities and may have a significant impact on future operations. An estimate of the financial effect is not practicable at this time.

18. Segmented information:

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

(i) General Government and Administration:

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

(ii) Protective Services:

Protective services is comprised of the fire department and other community protection costs incurred by the District.

(iii) Public Works Services:

The public works department is responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway systems, the maintenance of parks and open space, and street lighting in the District.

(iv) Environmental and Public Health Services:

Environmental and public health services is responsible for environmental programs such as waste management, which encompasses garbage collection and recycling. This segment is also responsible for rental of the doctor's office in the District.

(v) Environmental Development Services:

Environmental development services is responsible for community and economic development, in regard to community development projects.

(vi) Planning, Development and Bylaw Services:

Planning, development and bylaw services is responsible for community planning (OCP), zoning, bylaw enforcement, animal control and building inspection in the District.



**HUDSON'S
HOPE**
PLAYGROUND OF THE PEACE

DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

18. Segmented information: (continued):

(vii) Recreational and Cultural Services:

Recreational and cultural services provides various recreational and cultural opportunities to the residents and visitors of the District, including the library, pool, arena, community hall, tourism information centre and museum.

(viii) Water Utility and Sanitary Sewer Systems:

The water utility installs and maintains water mains, pump stations and the water treatment plant. The treatment and distribution of water in the District is included in this segment. The sanitary sewer utility installs and maintains sewer mains, lift stations and the sewage treatment facility. The collection and treatment of sewage in the District is included in this segment.

Certain allocation methodologies are employed in the preparation of segmented financial information. Taxation and payments-in-lieu of taxes are allocated to the segments based on the segment that generated the revenue. Development charges earned and developer contributions received were allocated to the segment for which the charge was collected.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1.



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

18. Segmented information: (continued):

	2019								
	General Government and Administration	Protective Services	Public Works Services	Environmental and Public Health Services	Environmental Development Services	Planning, Development and Bylaw Services	Recreational and Cultural Services	Water Utility and Sanitary Sewer System	Total
Revenue:									
Taxation	\$ 2,107,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,107,549
Government transfers	2,262,337	-	-	-	-	-	-	-	2,262,337
Grants in lieu	1,727,048	-	-	-	-	-	-	-	1,727,048
User charges	174,575	-	-	93,809	-	7,362	157,711	293,434	726,891
Other	152,580	-	-	-	-	-	-	-	152,580
Total revenues	6,424,089	-	-	93,809	-	7,362	157,711	293,434	6,976,405
Expenses:									
Salaries, wages and employee benefits	713,243	125,433	538,942	44,954	9,016	-	472,562	65,678	1,969,828
Operating	592,706	105,259	598,459	67,401	11,225	36,964	561,899	266,059	2,239,972
Legislature	117,339	-	-	-	-	3,131	-	-	120,470
Amortization	764,246	-	-	-	-	-	-	217,312	981,559
Interest	56,614	-	-	-	-	-	-	-	56,614
Insurance	76,705	5,403	10,957	-	-	358	1,093	-	94,516
Professional services	124,049	23,380	-	-	-	16,396	-	-	163,825
Garbage disposal	-	-	-	20,410	-	-	-	-	20,410
Total expenses	2,444,902	259,475	1,148,358	132,765	20,241	56,849	1,035,554	549,049	5,647,194
Annual surplus (deficit)	\$ 3,979,187	\$ (259,475)	\$ (1,148,358)	\$ (38,956)	\$ (20,241)	\$ (49,487)	\$ (877,843)	\$ (255,615)	\$ 1,329,211



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

18. Segmented information: (continued):

	2018								
	General Government and Administration	Protective Services	Public Works Services	Environmental and Public Health Services	Environmental Development Services	Planning, Development and Bylaw Services	Recreational and Cultural Services	Water Utility and Sanitary Sewer System	Total
Revenue:									
Taxation	\$ 2,042,293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,042,293
Government transfers	1,690,266	-	-	-	-	-	-	-	1,690,266
Grants in lieu	1,645,129	-	-	-	-	-	-	-	1,645,129
User charges	141,499	-	-	74,636	-	11,678	133,296	228,875	589,984
Other	159,296	-	-	-	-	-	-	-	159,296
Total revenue	5,678,483	-	-	74,636	-	11,678	133,296	228,875	6,126,968
Expenses:									
Salaries, wages and employee benefits	769,380	88,468	582,937	70,548	36,725	93,011	434,911	143,920	2,219,900
Operating	872,501	151,261	502,204	55,560	7,631	53,136	498,424	155,632	2,296,349
Legislature	100,775	-	-	-	-	-	-	-	100,775
Amortization	754,310	-	-	-	-	-	-	224,884	979,194
Interest (recovery)	19,291	-	-	-	-	-	-	-	19,291
Insurance	16,006	5,235	105,120	-	-	1,862	275	-	128,498
Professional services	50,872	31,250	-	-	-	1,982	-	-	84,104
Garbage disposal	-	-	-	50,523	-	-	-	-	50,523
Total expenses	2,583,135	276,214	1,190,261	176,631	44,356	149,991	933,610	524,436	5,878,634
Annual surplus (deficit)	\$ 3,095,348	\$ (276,214)	\$ (1,190,261)	\$ (101,995)	\$ (44,356)	\$ (138,313)	\$ (800,314)	\$ (295,561)	\$ 248,334

Consolidated Financial Statements of



DISTRICT OF HUDSON'S HOPE

And Independent Auditors' Report thereon

Year ended December 31, 2019



HUDSON'S
HOPE
PLAYGROUND OF THE PEACE

DISTRICT OF HUDSON'S HOPE

Table of Contents

	Page
Consolidated Financial Statements	
Management Responsibility for the Consolidated Financial Statements	
Independent Auditor's Report	
Financial Statements:	
Consolidated Statement of Financial Position	1
Consolidated Statement of Operations and Accumulated Surplus	2
Consolidated Statement of Statement of Change in Net Assets	3
Consolidated Statement of Cash Flows	4
Notes to Consolidated Financial Statements	5 - 24



**HUDSON'S
HOPE**
PLAYGROUND OF THE PEACE

MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The accompanying consolidated financial statements of the District of Hudson's Hope (the "District") are the responsibility of the District's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The District's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

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

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

Mr. Chris Cvik
Chief Administrative Officer

Mrs. Rhonda Eastman
Deputy Treasurer



KPMG LLP
177 Victoria Street, Suite 400
Prince George BC V2L 5R8
Canada
Tel (250) 563-7151
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INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of District of Hudson's Hope

Opinion

We have audited the consolidated financial statements of District of Hudson's Hope, (the "District") which comprise:

- the consolidated statement of financial position as at December 31, 2019
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of change in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the District as at December 31, 2019 and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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



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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the District to cease to continue as a going concern.



Page 3

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants

Prince George, Canada

April 27, 2020



DISTRICT OF HUDSON'S HOPE

Consolidated Statement of Financial Position

December 31, 2019, with comparative information for 2018

	2019	2018
Financial assets:		
Cash and cash equivalents (note 2)	\$ 6,067,135	\$ 5,416,404
Accounts receivable (note 3)	853,731	451,813
Deposit - Municipal Finance Authority	497	497
	<u>6,921,363</u>	<u>5,868,714</u>
Financial liabilities:		
Accounts payable and accrued liabilities (note 4)	391,163	301,942
Reserve - Municipal Finance Authority	497	497
Deferred revenue (note 5)	508,160	528,160
Debt, net of sinking funds (note 6)	8,821	11,538
	<u>908,641</u>	<u>842,137</u>
Net financial assets	6,012,722	5,026,577
Non-financial assets:		
Tangible capital assets (note 7)	21,363,090	21,208,775
Land held for resale	1,426,128	1,354,003
Prepaid expenses	17,738	78,843
Inventories	177,731	-
	<u>22,984,687</u>	<u>22,641,621</u>
Accumulated Surplus (note 8)	\$ 28,997,409	\$ 27,668,198

Commitments and contingencies (note 9)

See accompanying notes to consolidated financial statements.



 Chief Administrative Officer


 Mayor



DISTRICT OF HUDSON'S HOPE

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2019, with comparative information for 2018

	2019 Budget	2019	2018
Revenue:			
Net taxation revenue (note 11)	\$ 2,114,271	\$ 2,107,549	\$ 2,042,293
Grants in lieu of taxes	1,718,575	1,727,048	1,645,129
Sales of services and user charges (note 12)	1,726,258	726,890	589,984
Other revenue from own sources	144,525	152,580	159,296
Government transfers: (note 13)			
Provincial	740,116	2,066,503	1,496,816
Federal	97,849	195,835	193,450
Total revenue	6,541,594	6,976,405	6,126,968
Expenses:			
General government services and administration (note 14)	1,453,188	2,444,902	2,583,135
Protective services	309,277	259,475	276,214
Public works services	1,124,228	1,148,358	1,190,261
Environmental and public health services	167,064	132,765	176,631
Environmental development services	23,500	20,241	44,356
Recreation and cultural services	1,158,009	1,035,554	933,610
Planning, development and bylaw services	70,630	56,849	149,991
Water utility and sanitary sewer systems	1,208,193	549,050	524,436
Total expenses	5,514,089	5,647,194	5,878,634
Annual surplus	1,027,505	1,329,211	248,334
Accumulated surplus, beginning of year	27,668,198	27,668,198	27,419,864
Accumulated surplus, end of year	\$ 28,695,703	\$ 28,997,409	\$ 27,668,198

See accompanying notes to consolidated financial statements.



HUDSON'S
HOPE
PLAYGROUND OF THE PEACE

DISTRICT OF HUDSON'S HOPE

Consolidated Statement of Change In Net Financial Assets

Year ended December 31, 2019, with comparative information for 2018

	2019 Budget	2019	2018
Annual surplus	\$ 1,027,505	\$ 1,329,211	\$ 248,334
Acquisition of tangible capital assets	(1,423,474)	(1,251,066)	(902,486)
Acquisition of land held for resale	-	(72,125)	-
Amortization of tangible capital assets	-	981,559	979,194
Loss on sale of tangible capital assets	-	30,458	535,293
Proceeds on sale of tangible capital assets	-	84,734	339,721
	(395,969)	1,102,771	1,200,056
Use of inventories	-	3,296	-
Acquisition of inventories	-	(181,027)	-
Use of prepaid expenses	-	78,843	(78,843)
Acquisition of prepaid expenses	-	(17,738)	-
Change in net financial assets	(395,969)	986,145	1,121,213
Net financial assets, beginning of year	5,026,577	5,026,577	3,905,364
Net financial assets, end of year	\$ 4,630,608	\$ 6,012,722	\$ 5,026,577

See accompanying notes to consolidated financial statements.



DISTRICT OF HUDSON'S HOPE

Consolidated Statement of Cash Flows

Year ended December 31, 2019, with comparative information for 2018

	2019	2018
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 1,329,211	\$ 248,334
Items not involving cash:		
Amortization of tangible capital assets	981,559	979,194
Loss on sale of capital assets	30,458	535,293
Changes in non-cash operating working capital:		
Accounts receivable	(401,918)	659,794
Inventories	(177,731)	-
Accounts payable and accrued liabilities	89,221	(326,842)
Prepaid expenses	61,105	(78,843)
Deferred revenue	(20,000)	-
	<u>1,891,905</u>	<u>2,016,930</u>
Capital activities:		
Proceeds on sale of tangible capital assets	84,734	339,721
Acquisition of tangible capital assets	(1,251,066)	(902,486)
Acquisition of land held for resale	(72,125)	-
	<u>(1,238,457)</u>	<u>(562,765)</u>
Financing activities:		
Repayment of long term debt	(2,717)	(2,613)
	<u>650,731</u>	<u>1,451,552</u>
Increase in cash and cash equivalents	650,731	1,451,552
Cash and cash equivalents, beginning of year	5,416,404	3,964,852
Cash and cash equivalents, end of year	<u>\$ 6,067,135</u>	<u>\$ 5,416,404</u>

See accompanying notes to consolidated financial statements.



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements

Year ended December 31, 2019

Nature of operations:

The District of Hudson's Hope (the "District") was incorporated in 1965 as a District Municipality under the Community Charter, formerly the Municipal Act, a statute of the Province of British Columbia. Its principal activities include the provision of local government services to residents of the incorporated area. These include administrative, protective, transportation, environmental, recreational, water, sanitary sewer and fiscal services.

1. Significant accounting policies:

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

(a) Basis of consolidation:

(i) Consolidated entities:

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

(ii) Accounting for Region and School Board Transactions:

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

(iii) Trust funds:

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



HUDSON'S
HOPE
PLAYGROUND OF THE PEACE

DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

1. Significant accounting policies (continued):

(b) Basis of accounting:

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

(c) Revenue recognition:

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

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

(d) Investment income:

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

(e) Cash and cash equivalents:

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



HUDSON'S
HOPE
PLAYGROUND OF THE PEACE

DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

1. Significant accounting policies (continued):

(f) Non-financial assets:

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

(i) Tangible capital assets:

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

Asset	Useful life - years
Building and site improvements	10 - 50
Machinery and equipment	5 - 25
Engineering structures	15 - 40
Water and sanitary sewer infrastructure	15 - 40

Annual amortization is charged in the year that an asset becomes available for productive use and in the year of disposal.

Assets under construction are not amortized until the asset is available for productive use.



HUDSON'S
HOPE
PLAYGROUND OF THE PEACE

DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

1. Significant accounting policies (continued):

(f) Non-financial assets (continued):

(ii) Contributions to tangible capital assets:

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

(iii) Interest capitalization:

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

(iv) Land held for resale:

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

(v) Inventories:

Inventories are valued at the lower of cost and replacement cost with cost determined using a moving average basis.

(g) Use of estimates:

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Items subject to such estimates and assumptions include the carrying amount of tangible capital assets. Actual results could differ from these estimates.



**HUDSON'S
HOPE**
PLAYGROUND OF THE PEACE

DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

1. Significant accounting policies (continued):

(h) Contaminated sites:

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

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

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

(i) Government transfers:

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

2. Cash and cash equivalents:

Cash and cash equivalents is comprised of cash balances and short-term investments held with the Northern Peace Savings and Credit Union as follows:

	2019	2018
Cash	\$ 3,647,629	\$ 3,126,311
Short-term investments	2,419,506	2,290,093
	\$ 6,067,135	\$ 5,416,404



**HUDSON'S
HOPE**
PLAYGROUND OF THE PEACE

DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

3. Accounts receivable:

	2019	2018
Grants	\$ 644,214	\$ 251,634
Sales tax	63,230	32,331
Other	58,396	83,925
Taxes	87,891	83,923
	\$ 853,731	\$ 451,813

4. Accounts payable and accrued liabilities:

	2019	2018
Accounts payable - trade	\$ 214,910	\$ 130,915
Wages and related costs payable	176,253	169,910
Other	-	1,117
	\$ 391,163	\$ 301,942

5. Deferred revenue:

	2019	2018
Partnering relationship agreement	\$ 508,160	\$ 528,160



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

6. Debt, net of sinking funds:

The District issues debt instruments through the Municipal Finance Authority of British Columbia ("MFA"), pursuant to security issuing bylaws under authority of Section 178 of the Community Charter, to finance certain capital expenditures.

	Purpose	Interest rate	Year of maturity	Debenture debt	Sinking Fund Assets	Net debt 2019	Net debt 2019
General fund:							
	Local						
711	improvements	4.60%	2022	\$ 14,161 \$	5,340 \$	8,821 \$	11,538

Debt is reported net of sinking fund balances on the consolidated statement of financial position.

(a) Aggregate repayments of principal over the next three years are estimated as follows:

	Total
2020	\$ 1,765
2021	1,765
2022	1,765
	5,295
Estimated sinking fund income	3,526
	\$ 8,821



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

6. Debt, net of sinking funds (continued):

(b) The District has the following un-issued loan authorization at December 31, 2019.

Bylaw Number	Date	Purpose	2018
711	January 15, 2008	12 mile road extension	\$ 45,742

- (c) Sinking fund instalments are invested by the MFA and earn income which, together with principal payments, are expected to be sufficient to retire the sinking fund debt at maturity. For sinking fund agreements, the MFA has established either a normal sinking fund or a capital repayment equalization fund.
- (d) The District has established a \$200,000 operating line of credit, which bears interest at prime and is secured by term deposits and accounts receivable. As at December 31, 2019 borrowing against the operating line of credit was nil (2018 - nil).



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

7. Tangible capital assets:

	2019							
	Land	Buildings and site improvements	Machinery and equipment	Engineering structures	Water infrastructure	Sanitary sewer infrastructure		Total
Cost:								
Balance, beginning of year	\$ 1,329,663	\$ 9,761,029	\$ 7,119,001	\$ 5,909,117	\$ 5,575,190	\$ 4,097,137		\$ 33,791,137
Additions	72,125	-	355,054	-	816,328	79,684		1,323,191
Disposals	(59,625)	-	(103,909)	-	-	-		(163,534)
Reclass for assets held for sale	(72,125)	-	-	-	-	-		(72,125)
Balance, end of year	1,270,038	9,761,029	7,370,146	5,909,117	6,391,518	4,176,821		34,878,669
Accumulated amortization:								
Balance, beginning of year	-	3,208,878	3,040,070	3,492,746	2,276,648	564,020		12,582,362
Amortization expense	-	231,319	390,729	132,607	118,638	108,266		981,559
Disposal	-	-	(48,342)	-	-	-		(48,342)
Balance, end of year	-	3,440,197	3,382,457	3,625,353	2,395,286	672,286		13,515,579
Net book value, end of year	\$ 1,270,038	\$ 6,320,832	\$ 3,987,689	\$ 2,283,764	\$ 3,996,232	\$ 3,504,535		\$ 21,363,090



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

7. Tangible capital assets (continued):

	2018							
	Land	Building and site improvements	Machinery and equipment	Engineering structures	Water infrastructure	Sanitary sewer infrastructure		Total
Cost:								
Balance, beginning of year	\$ 3,496,925	\$ 9,761,029	\$ 6,901,249	\$ 5,775,518	\$ 5,575,190	\$ 3,610,952		\$ 35,120,863
Additions	59,625	-	217,752	133,599	-	491,510		902,486
Disposals	(872,884)	-	-	-	-	(5,325)		(878,209)
Reclass for assets held for sale	(1,354,003)	-	-	-	-	-		(1,354,003)
Balance, end of year	1,329,663	9,761,029	7,119,001	5,909,117	5,575,190	4,097,137		33,791,137
Accumulated amortization:								
Balance, beginning of year	-	2,979,284	2,657,111	3,360,582	2,145,981	463,405		11,606,363
Amortization expense	-	229,594	382,959	132,164	130,667	103,809		979,193
Disposal	-	-	-	-	-	(3,198)		(3,194)
Balance, end of year	-	3,208,878	3,040,070	3,492,746	2,276,648	564,016		12,582,362
Net book value, end of year	\$ 1,329,663	\$ 6,552,151	\$ 4,078,931	\$ 2,416,371	\$ 3,298,542	\$ 3,533,121		\$ 21,208,775



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

8. Accumulated surplus:

	2019	2018
Surplus:		
Invested in tangible capital assets	\$ 21,363,090	\$ 21,208,775
General fund	4,479,208	3,469,147
Water utility fund	475,629	419,078
Sanitary sewer fund	326,790	555,887
	<u>26,644,717</u>	<u>25,652,887</u>
Reserves set aside by Council:		
Water utility fund:		
Unexpended funds:		
MFA debt reserve	146,325	142,858
MFA sinking fund surplus	75,612	73,821
	<u>221,937</u>	<u>216,678</u>
Reserve funds set aside for specific purposes by Council:		
Capital works, machinery and equipment	1,626,120	1,302,080
General, machinery and equipment office	90,032	-
Water capital works, machinery and equipment	72,740	214,043
Sewer capital works, machinery and equipment	61,897	35,047
Tax sale properties	219,238	217,462
Community hall	60,728	30,000
	<u>2,130,755</u>	<u>1,798,632</u>
	<u>\$ 28,997,409</u>	<u>\$ 27,668,198</u>



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

9. Commitments and contingencies:

- (a) The District is responsible, as a member of the Peace River Regional District, for its portion of any operating deficits or capital debt related to functions in which it participates. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.
- (b) The District issues debt instruments through the MFA. As a condition of these borrowings, the MFA requires that 1% of gross proceeds are deposited by the District into a debt reserve fund. The District is also required to execute demand notes in connection with each debenture whereby the District may be required to loan certain amounts to the MFA. These demand notes are contingent in nature and are not reflected in the accounts. The demand notes issued at December 31, 2019 aggregated \$1,385 (2018 - \$1,385).
- (c) The District and its employees contribute to the Municipal Pension Plan ("the Plan"), a jointly-trusted pension plan. The Board of Trustees, representing Plan members and employers, is responsible for administering the Plan, including investment of assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2018, the Plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 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 may be then adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation for the Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.



HUDSON'S
HOPE
PLAYGROUND OF THE PEACE

DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

9. Commitments and contingencies (continued):

- (c) The District paid \$144,595 (2018 - \$122,030) for employer contributions to the Plan in fiscal 2019.

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

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

- (d) The District is obligated to collect and transmit property taxes levied on Hudson's Hope taxpayers in respect of the following bodies:

Ministry of Education, Province of British Columbia
Peace River Regional District
British Columbia Assessment Authority
Municipal Finance Authority
Peace River Regional Hospital District
Royal Canadian Mounted Police

- (e) The District is a participant in the Municipal Insurance Association of British Columbia. Should the Association pay out claim in excess of premiums received, it is possible that the District, along with other participants, would be required to contribute toward the deficit. Management does not consider external payment under this contingency to be likely and therefore no amounts have been accrued.

10. Trust fund:

The District maintains a cemetery perpetual care fund in accordance with the Cemeteries and Funeral Services Act. As at December 31, 2019, the trust fund balance for both the liability and its corresponding term deposit is \$17,837 (2018 - \$16,699).

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

11. Net taxation revenue:

The District is required to collect taxes on behalf of and transfer these amounts to the government agencies noted below:

	2019	2018
Taxes collected:		
General purposes	\$ 2,109,443	\$ 2,048,391
Collections for other governments	3,178,870	3,147,640
	<u>5,288,313</u>	<u>5,196,031</u>
Less transfers to other governments:		
Province of British Columbia - school taxes	2,635,973	2,640,701
Peace River Regional District	179,654	151,129
Peace River Regional Hospital District	226,720	222,936
Royal Canadian Mounted Police	102,580	102,698
B.C. Assessment Authority	35,759	36,199
Municipal Finance Authority	78	75
	<u>3,180,764</u>	<u>3,153,738</u>
	<u>\$ 2,107,549</u>	<u>\$ 2,042,293</u>

12. Sales of services and user charges:

The District recognizes sales of services and user charges as revenues in the period in which the services are provided. The sales of services and user charges reported on the Consolidated Statement of Operations and Accumulated Surplus are as follows:

	2019	2018
Water utility	\$ 211,194	\$ 149,573
Sewer system	82,240	79,302
General government services	173,490	141,499
Planning, development and bylaw services	8,147	11,678
Environmental and public health services	94,108	74,636
Recreation and cultural services	157,711	133,296
	<u>\$ 726,890</u>	<u>\$ 589,984</u>

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

13. Government transfers:

	2019	2018
Revenue:		
Provincial grants:		
Stimulus	\$ 732,617	\$ 739,418
Canada Student Grant	4,144	-
Unconditional	-	23,795
CARLP grant	10,462	1,503
BC Hydro (tree program)	-	2,000
Northern Development Initiative Trust	15,599	40,338
Small Community grant	303,236	292,433
Tourism BC grant	11,007	10,000
Union of BC Municipalities	184,120	72,181
Atkinson subdivision grant	-	315,148
BC Hydro	805,318	-
	2,066,503	1,496,816
Federal grants:		
Gas tax	195,835	193,450
	\$ 2,262,338	\$ 1,690,266

14. General government services and administration:

The general government services and administration reported on the Consolidated Statement of Operations and Accumulated Surplus are as follows:

	2019	2018
Legislative	\$ 117,339	\$ 103,605
Grants in aid	37,663	14,715
General government services	2,237,503	2,406,368
ICBC	52,397	58,447
	\$ 2,444,902	\$ 2,583,135



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

15. Budget data:

The budget data presented in these consolidated financial statements is based upon the 2019 operating and capital budgets approved by Council on April 23, 2019. Amortization was not contemplated on development of the budget and, as such, has not been included. The table below reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget amount
Revenues:	
Operating budget	\$ 7,491,864
Capital operations budget	1,423,474
Less:	
Transfers from other funds	(2,373,745)
	6,541,593
Expenses:	
Operating budget	7,491,864
Capital operations budget	1,423,474
Less:	
Transfers from other funds	(1,977,776)
Capital expenditures	(1,423,474)
	5,514,088
	\$ 1,027,505

16. Significant taxpayers:

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

17. Subsequent event:

Subsequent to December 31, 2019, the COVID-19 outbreak was declared a pandemic by the World Health Organization and has had a significant financial, market and social dislocating impact. At this time, these factors present uncertainty over future cash flows, may cause significant changes to the assets or liabilities and may have a significant impact on future operations. An estimate of the financial effect is not practicable at this time.



HUDSON'S
HOPE
PLAYGROUND OF THE PEACE

DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

18. Segmented information:

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

(i) General Government and Administration:

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

(ii) Protective Services:

Protective services is comprised of the fire department and other community protection costs incurred by the District.

(iii) Public Works Services:

The public works department is responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway systems, the maintenance of parks and open space, and street lighting in the District.

(iv) Environmental and Public Health Services:

Environmental and public health services is responsible for environmental programs such as waste management, which encompasses garbage collection and recycling. This segment is also responsible for rental of the doctor's office in the District.

(v) Environmental Development Services:

Environmental development services is responsible for community and economic development, in regard to community development projects.

(vi) Planning, Development and Bylaw Services:

Planning, development and bylaw services is responsible for community planning (OCP), zoning, bylaw enforcement, animal control and building inspection in the District.



HUDSON'S
HOPE
PLAYGROUND OF THE PEACE

DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

18. Segmented information: (continued):

(vii) Recreational and Cultural Services:

Recreational and cultural services provides various recreational and cultural opportunities to the residents and visitors of the District, including the library, pool, arena, community hall, tourism information centre and museum.

(viii) Water Utility and Sanitary Sewer Systems:

The water utility installs and maintains water mains, pump stations and the water treatment plant. The treatment and distribution of water in the District is included in this segment. The sanitary sewer utility installs and maintains sewer mains, lift stations and the sewage treatment facility. The collection and treatment of sewage in the District is included in this segment.

Certain allocation methodologies are employed in the preparation of segmented financial information. Taxation and payments-in-lieu of taxes are allocated to the segments based on the segment that generated the revenue. Development charges earned and developer contributions received were allocated to the segment for which the charge was collected.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1.



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

18. Segmented information: (continued):

	2019								
	General Government and Administration	Protective Services	Public Works Services	Environmental and Public Health Services	Environmental Development Services	Planning, Development and Bylaw Services	Recreational and Cultural Services	Water Utility and Sanitary Sewer System	Total
Revenue:									
Taxation	\$ 2,107,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,107,549
Government transfers	2,262,337	-	-	-	-	-	-	-	2,262,337
Grants in lieu	1,727,048	-	-	-	-	-	-	-	1,727,048
User charges	174,575	-	-	93,809	-	7,362	157,711	293,434	726,891
Other	152,580	-	-	-	-	-	-	-	152,580
Total revenues	6,424,089	-	-	93,809	-	7,362	157,711	293,434	6,976,405
Expenses:									
Salaries, wages and employee benefits	713,243	125,433	538,942	44,954	9,016	-	472,562	65,678	1,969,828
Operating	592,706	105,259	598,459	67,401	11,225	36,964	561,899	266,059	2,239,972
Legislature	117,339	-	-	-	-	3,131	-	-	120,470
Amortization	764,246	-	-	-	-	-	-	217,312	981,559
Interest	56,614	-	-	-	-	-	-	-	56,614
Insurance	76,705	5,403	10,957	-	-	358	1,093	-	94,516
Professional services	124,049	23,380	-	-	-	16,396	-	-	163,825
Garbage disposal	-	-	-	20,410	-	-	-	-	20,410
Total expenses	2,444,902	259,475	1,148,358	132,765	20,241	56,849	1,035,554	549,049	5,647,194
Annual surplus (deficit)	\$ 3,979,187	\$ (259,475)	\$ (1,148,358)	\$ (38,956)	\$ (20,241)	\$ (49,487)	\$ (877,843)	\$ (255,615)	\$ 1,329,211



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

18. Segmented information: (continued):

	2018								
	General Government and Administration	Protective Services	Public Works Services	Environmental and Public Health Services	Environmental Development Services	Planning, Development and Bylaw Services	Recreational and Cultural Services	Water Utility and Sanitary Sewer System	Total
Revenue:									
Taxation	\$ 2,042,293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,042,293
Government transfers	1,690,266	-	-	-	-	-	-	-	1,690,266
Grants in lieu	1,645,129	-	-	-	-	-	-	-	1,645,129
User charges	141,499	-	-	74,636	-	11,678	133,296	228,875	589,984
Other	159,296	-	-	-	-	-	-	-	159,296
Total revenue	5,678,483	-	-	74,636	-	11,678	133,296	228,875	6,126,968
Expenses:									
Salaries, wages and employee benefits	769,380	88,468	582,937	70,548	36,725	93,011	434,911	143,920	2,219,900
Operating	872,501	151,261	502,204	55,560	7,631	53,136	498,424	155,632	2,296,349
Legislature	100,775	-	-	-	-	-	-	-	100,775
Amortization	754,310	-	-	-	-	-	-	224,884	979,194
Interest (recovery)	19,291	-	-	-	-	-	-	-	19,291
Insurance	16,006	5,235	105,120	-	-	1,862	275	-	128,498
Professional services	50,872	31,250	-	-	-	1,982	-	-	84,104
Garbage disposal	-	-	-	50,523	-	-	-	-	50,523
Total expenses	2,583,135	276,214	1,190,261	176,631	44,356	149,991	933,610	524,436	5,878,634
Annual surplus (deficit)	\$ 3,095,348	\$ (276,214)	\$ (1,190,261)	\$ (101,995)	\$ (44,356)	\$ (138,313)	\$ (800,314)	\$ (295,561)	\$ 248,334

REQUEST FOR DECISION

RFD#: CC-2020-77	Date: August 21, 2020
Meeting#: CM083120	Originator: Chris Cvik
RFD TITLE: Adams Street Fire Hydrant Installation	

RECOMMENDATION:

1. **THAT** Council waive the Purchasing Policy and direct award a contract to GTXcavating Ltd. for an amount not to exceed \$14,364 + taxes to install a Fire Hydrant at the end of Adams Street.
2. **THAT** Council authorize the CAO to sign the contract.

BACKGROUND:

When the 2020 Capital Project Fact Sheets were presented to Council, one of the projects identified was the need to address the eight (8) dead end watermains to have more safe drinking water in the Community. These were not included in the Capital Budget but were going to be handled in house. Although Public Works purchased the necessary parts for the hydrant installation, they have not been able to work on this project and it does not appear any work will be undertaken this year.

The dead end locations are 1) Adams Street - west end; 2) Clarke Avenue - east end; 3) Carter Street - south end; 4) Taylor Avenue - east end; 5) Jamieson Street - south end; 6) Thomson Avenue - east end; 7) Gaylor Avenue - east end; 8) Rutledge Street – south end.

Adams Street is considered a priority due to the length of the water line. The longer line leads to a higher risk factor.

DISCUSSION:

The installation of a fire hydrant will not alter the fact that Adams Street will remain a dead-end connection as the water line does not loop back, which is preferred. A looped connection allows the continuous circulation of water which helps to reduce the likelihood of at-risk drinking water quality. The District currently has the tee, gate valve, and fire hydrant in stock.

What the installation will do is:

1. Provide for enhanced fire fighting capability down to the end of Adams Street.
2. Provide for enhanced line flushing of the Adams Street line. If there is an issue with water quality, the hydrant can be opened at the end of the line to allow water to 'flow' through the line and clean (flush) the line out.

FINANCIAL CONSIDERATIONS:

The District did not budget for this work for 2020. The reason that Administration is suggesting to contract out the work and suggesting a direct award contract is that GTXcavating Ltd. are currently working in the District on the Water Treatment Plant project and therefore the District would be able to capitalize on lower mobilization and demobilization costs.

The \$14,264 cost would be charged to the Water and Hydrant Valve Replacement account as the amount can be accommodated under the existing approved Capital Budget.

ALTERNATIVES:

1. That Council directs Administration to develop and issue an RFP for the scope of work.

TIMEFRAME:

The report is considered time sensitive as GTXcavating is currently working in the District. If approved, the work would be completed by the end of September.

ATTACHMENTS:

1. *2020 Capital Project – Replacement of Water Valves and Hydrants Fact Sheet*



Chris Cvik, CAO

HH Capital Project/Purchase Fact Sheet

Requestor's Name: Mokles Rahman

Project Name: Replacement of Water Valves and Hydrants

Date: January 27, 2020

What needs to be done? What is the project scope?

The scope of the project is to replace old and leaking watermain valves and hydrants at various locations of the Town to improve the ability to isolate localized sections in the event of a watermain rupture or disaster such as fire. Public works staff will help the contractor to schedule the intended water main isolation to perform the valves and hydrants replacement work.

In 2020, watermain valves and hydrants will be replaced at the following locations;

Location 1:- Between Adams Street and Rutledge Street Hydrant Replacement

Location 2:- Jones Crescent Hydrant Replacement

Location 3:- Tee and Valve Combination Replacement at Dudley Drive and Holland Street

Location 4:- Holland Street Valve Replacement

Location 5:- Tee and Valve Combination Replacement at Boynton Street and Paquette Avenue

Location 6:- Dudley Drive and Garbitt Crescent Hydrant Replacement

Location 7:- Kylo Street and Robison Avenue Hydrant Replacement

Location 8:- Gething Street Hydrant Replacement

Location 9:- Beattie Drive and Fredette Avenue Hydrant Replacement

Furthermore, it may be noted here that the dead-end watermain at the west end of the Adam Street will be fixed by installing a hydrant by in-house crews in 2020. Materials for this hydrant already purchased in 2019.

Purpose:

As part of providing quality infrastructure services (Strategic Objectives 2019-2022), several old water valves and hydrants were identified for replacement. In 2019, valves and a hydrant in four (4) such locations along Kylo St were replaced.

The water mains with associated valves and hydrants in the District were installed in between 1962 to 1979, which are well over their lift expectancy. To assure reliable operations and maintaining the water quality, operators need to exercise valve. However, valve exercising was ignored fearing that the valves may fail because of age. Hence not able to isolate localized sections in the event waterline leak that require maintenance or repair of a particular segment of the network.

Furthermore, the existing tee fittings and valves have succumbed to soil corrosion and are ready for replacement with fittings which have corrosion resistant coatings for extending service life.

It was found that the per capita per day water usage is more than double the national average. One of the causes of such huge water usage is leakage in the water distribution system.

To understand water leaks in the water distribution system, a Leak Detection Survey (and water conservation study update) for the entire water distribution systems was performed by hiring a consultant in the summer 2019. The consultant identified leaks in 6 locations – all internal hydrant leaks. The Locations are;

1. Beattie Dr/Fredette Ave Hydrant – to be replaced in 2020
2. Kylo St/Robison Ave Hydrant– to be replaced in 2020
3. MacDougall St/Silver Willow Ct Hydrant– to be replaced in 2021
4. Kylo St/Paquette Ave Hydrant – replaced in 2019
5. Kylo St/Fredette Ave Hydrant – under observation, preventative maintenance will be done.
6. Dudley Dr/Garbitt Cr Hydrant – under observation, preventative maintenance will be done.

In addition, there are eight (8) dead end watermains which need to be fixed to have more safe drinking water for the community. The dead ends are 1) Adam Street - west end; 2) Clarke Avenue - east end; 3) Carter Street - south end; 4) Taylor Avenue - east end; 5) Jamieson Street - south end; 6) Thomson Avenue - east end; 7) Gaylor Avenue - east end; 8) Rutledge Street – south end.

What alternatives were considered?

1. Replace the problematic water valves and hydrants;
2. Do nothing; we may wait until a valve or a hydrant is failing and replace in a reactive mode.

What happens if we don't do this project? When do you expect this event to happen? How often do you expect this event to happen?

If we do not take this project, we would not be able to;

- a) exercise valve,
- b) isolate a segment of water main,
- c) reduce water loss, hence per capital water consumption will remain high, and operating costs for water will remain high,
- d) water systems operations would be at risk.

What is the estimated Capital cost?

The estimated cost of the project is \$300,000. We have an approved carry over fund of \$142,000. Therefore, an amount of \$158,000 is required under 2020 Capital budget.

What is the impact on Operating Budget?

Increase/decrease – please explain

- Personnel
- Supplies/Expense
- Utility Cost
- No Impact on Operating Budget

There is no negative impact on the Operating Budget. There is no need to increase operating budget for this capital budget. Operators will be able to exercise valves.

What is your estimate based on? Check all applicable:

- Quote Past
- Work
- Best Guess

Other: _____

We received a quote from a contractor in 2018, and tender the project in 2019. This estimate is based on the quote, tender, and work experience from 2019.

How is the project linked to the strategic plan?

Strategic Objectives 2019-2022; Provide quality Infrastructure Services in a sustainable manner.

Targets:

Year 1 (2019): Complete replacement of seven remaining hydrants.

Year 2 (2020): Develop a plan to address dead-end water lines, need to first identify number and location.

Other comments

It is assumed that the water loss will be reduced and hence operating cost for water will be less. Exact amount of saving is unknown at this moment.

REQUEST FOR DECISION

RFD#: 2020MR15	Date: August 23, 2020
Meeting#: CM083120	Originator: Mokles Rahman
RFD TITLE: Plow Truck – Tender Evaluation and Award	

RECOMMENDATION / RESOLUTION:

THAT Council approve the purchase of a new Plow Truck from the low cost bidder, James Western Star Truck & Trailer LTD (DBA First Truck Centre BC North), at a cost of \$252,092.07 plus GST.

BACKGROUND:

The tender for a New Plow Truck was posted on the MERX, BC BID and District website on June 26, 2020 with a closing date July 17, 2020. Three (3) addendums were issued in response to the enquires by the proponents. Six (6) bids were received within the closing date.

There is an approved budget of \$245,000 available in 2020 for the purchase of a new Plow truck. As per the Purchasing Policy, Council will consider all tenders where the value exceeds \$75,000 and approve the award by resolution.

DISCUSSION:

Bids were received from the following proponents for the purchase of a new Plow Truck. A summary of all submission is provided below:

Company	Cost	Truck Type	Truck Supplier
James Western Star Truck & Trailer LTD; DBA First Truck Centre BC North	\$245,515.78	2021 Freightliner M2 106;	Fort St. John
Diamond International	\$246,474.50	2021 International HV507 4X2	Edmonton
Premium Truck & Trailer	\$257,623.90	2021 Freightliner 108 SD	Prince George
Harbour International Truck	\$260,742.95	2021 International HV507SFA4X2	Langley
Falcon Equipment	\$261,821.00	2020 Freightliner 108 SD	Prince George
Gear -O-Rama	\$262,796.28	2021 International HV507SFA4X2	Dawson Creek

All bids, except one, met the minimum requirements of the tender. James Western Star Truck & Trailer LTD is the lowest out of the six (6) proponents. Falcon Equipment quote is not meeting in many areas of the specifications mentioned in the invitation to the tender and is disqualified.

Careful analysis was performed on the bids to determine the best value for the District in terms of replacement of the unit. The assessment included capacity/capability, as well as cabin features. James Western's equipment (2021 Freightliner M2 106) is the lowest in price of the qualified bids, meets all of the specifications and is similar in nature to our existing plow truck.

All bids exceeded our budgeted amount of \$245,000. However, the lowest bid (\$245,515.78) from James Western Star Truck & Trailer LTD is very close to our budget, and they are the only proponent based in Fort St John. As they are local, it would be easier to get mechanic and parts support easily. The 2nd lowest is Diamond International (\$246,474.50) who is also close to the lowest bid is based in Edmonton.

As part of the tendering process, bidders were asked to provide a trade-in value for our existing Plow truck (Unit #02). The trade-in offered by James Western is \$21,400. The lowest trade-in offered is \$8,000 (by Falcon) and highest trade-in offered is \$25,000 by 2 companies (Diamond International and Harbour International). Based on staff evaluation, the trade-in should be at least \$30,000 as the unit has 69,000 kms and 3,700 hrs only. Hence staff recommend that we keep this unit for the time being and try to sell it directly after getting the new plow truck. The other reason of keeping this unit for the time being is that the Sand Truck (Unit # 15, 1995) is not in good condition. This old plow truck would be helpful for emergency support to the sand truck.

Although, the current unit has not provided much trouble in terms of maintenance but over the last 2 years, we spent over \$9,000 in parts and over \$17,000 in staff time. While crews wish to keep the old Unit #02 as a spare, it would not be advisable to maintain the current unit, because we do not put enough mileage or hours on all of our plow trucks to warrant for another one. At an average of 5,800 km and 300 hours per year, this usage is about 40% of the optimum usage which would be undesirable to start considering a second unit.

The warranty on the proposed new plow truck, as offered by James Western Star Truck is a standard 2 years/ 402,336 kms, whichever occurs first, and includes virtually everything at no additional cost. An additional comprehensive warranty for 84 months/ 161,000 Km is available at a cost of \$3,242.95 for Truck Chassis, warranty for 72 months/ 241,500 Km is available at a cost of \$2,673.00 for Engine, and warranty for 60 months/ unlimited Km is available at a cost of \$660.34 for Transmission. Total cost of extended warranty is \$6,576.29

Total cost of the plow truck including extended warranty is: \$252,092.07 (\$245,515.78 + \$6,576.29).


ALTERNATIVES:

1. Council can authorize the purchase of a new single axle dump body plow truck from James Western Star Truck & Trailer LTD (DBA First Truck Centre BC North), the lowest cost bidder, at a cost of \$252,092.07 plus taxes including extended warranty without the trade-in. Administration will initiate selling the existing plow truck unit #02 (2008) once new truck is received from the supplier.
2. Council can select to purchase a plow truck from an alternate bidder.
3. Council can select not to purchase a new plow truck at this time and run operation with the old one.

FINANCIAL CONSIDERATIONS:

A budget of \$245,000 was allocated for this plow truck. The recommended bid from James Western Star Truck & Trailer LTD comes in at \$252,092.07 plus taxes including extended warranty. There is a short fall of \$7,092.07, which can be accommodated within the existing approved budget under the same account code 08-80-1100-5717 (machinery and equipment).

Prepared by:



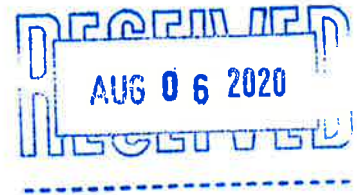
Mokles Rahman, Director of Public Works

Approved by:



Chris Cvik, CAO

August 02, 2020
Hudson's Hope District Council
District of Hudson's Hope Municipal Office
9904 Dudley Drive
Hudson's Hope, B.C., V0C1V0



Re: Local Residents Access to Hudson's Hope Swimming Pool

Dear Mayor Heiberg, Chairpersons and Council Members:

Thank you for re-opening the Hudson's Hope Swimming Pool in the face of new challenges presented by Covid-19. This pool has always been a busy place during the summer.

Now, more than ever, Hudson's Hope residents and their children are confronted with incredible difficulty using our facility. We are made to wait upwards of 30 minutes outside with our children for a potential to swim. If we have already used the swimming pool, even for a portion of swimming time, during the day, we are made to leave if new faces are in line to swim, despite their spot in line. For example, I left public swim 45 minutes early in order to wait in line with my daughter for family swim, and was then told when we arrived at the desk that we must wait outside while 25 new swimmers gain access to the pool, despite their arrival in line much later than ourselves. This invalidates the "day pass" and also the fundamental rules of a "First Come-First Serve" line up.

My understanding is that HH local resident's property taxes are funding the HH Swimming Pool. Numerous Hudson's Hope residents have voiced their negative sentiment on this subject, both on social media and during local gatherings. It seems very unfair that the people who foot the bill for the pool, are so often the ones unable to use it. Many locals have given up on swimming at the pool and lately it is not unlikely to be the only local in the pool. My daughter and myself were the only HH residents swimming in Public Swim today, and the only HH residents who showed up for Family Swim, only to be turned away despite our place in line. Standing outside for 45 minutes near the front of the line just to be turned away is frustrating, as well as disheartening for the children involved.

While I understand that revenue from non-local swimmers is a great thing, and maybe necessary for the ongoing budget of the local pool, there needs to be a solution for the locals.

Here are a few ideas to consider:

1. Specific swimming times dedicated to locals only (this wouldn't be a difficult thing to accomplish)
2. Charging a premium for non-resident swimmers, such as in Trail where non-locals pay double (could be done in conjunction with the previous idea)
3. A reservation system in order to guarantee persons, **especially locals**, a swim time

Thank you for your consideration,

Kind Regards,

Justin Gammie

P.S. I reviewed the **Appendix A -Guidelines for Public Access to the Pool** and was unable to find anything resembling the directive to remove people from the "First Come First Serve" line based on having swam previously that day with a "Day Pass"

I've started an online petition regarding this which is gaining popularity. I'll tag the District of Hudson's Hope.