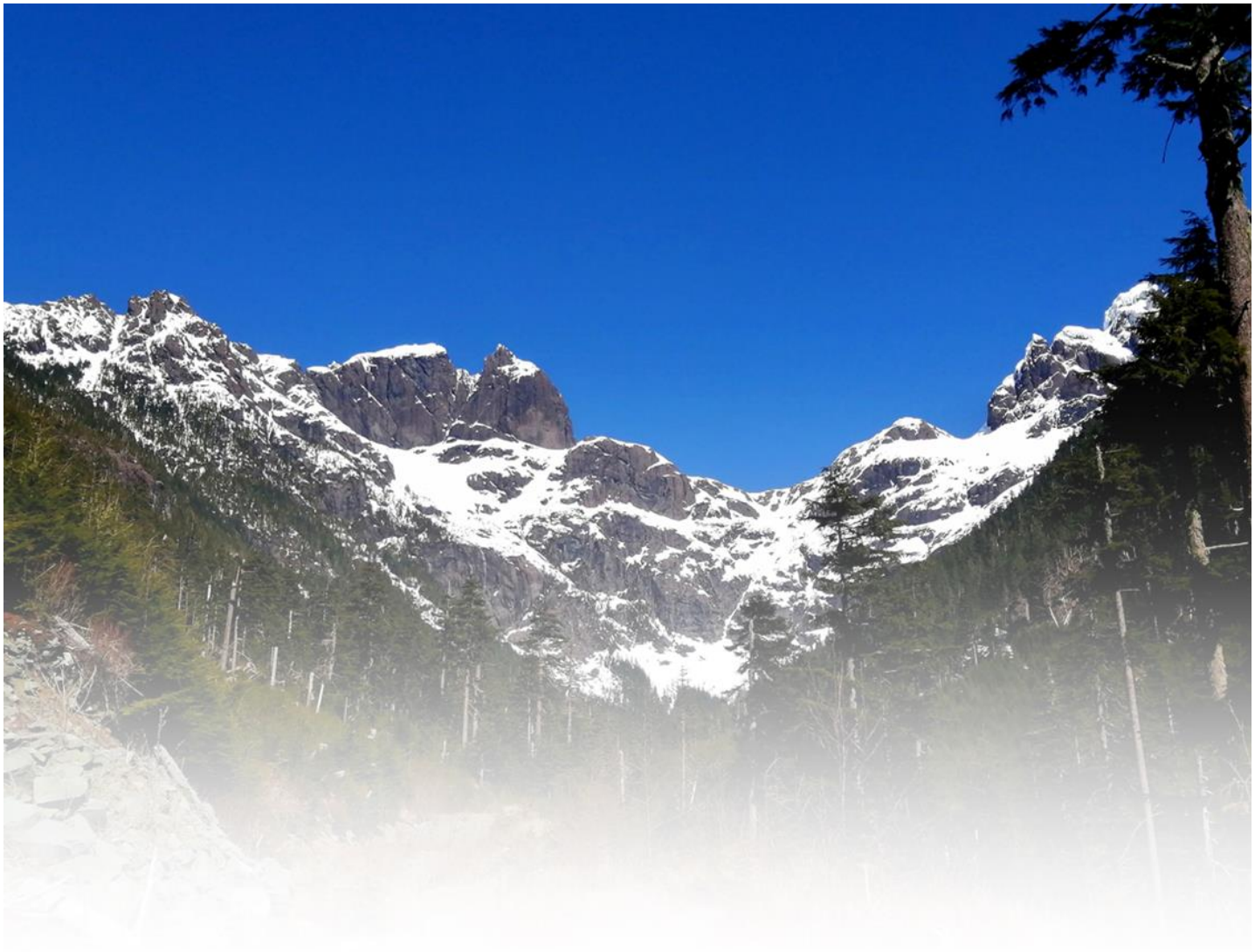

VILLAGE OF ZEBALLOS 2021 ANNUAL REPORT

For the fiscal year ending December 31, 2020

Village of Zeballos | www.zeballos.com | 250-761-4229 | 157 Maquinna Ave, Zeballos BC

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Figure 1 - Zeballos Mayor Julie Colborne

MESSAGE FROM THE MAYOR

This past year has been like no other and has had its fair share of changes, opportunities and challenges in the village.

Elections – In 2020, the VOZ had a by-election in January which resulted in the acclamation of Councillor Ernest Smith, who has been a welcome addition to our table. The VOZ had another by-election in December, which resulted in this council still finding its way forward, with a new process which we hope results in another position filled, as we do our best to work for, and with the constituents we serve. We also saw a significant restructuring of the Provincial Government after a virtual UBCM last year. This creates both challenges and opportunities in contacting ministry officials and furthering our issues, needs and advocacy for community.

Installation of the generator – January saw council approval to apply for CEPF 2020 Emergency operations Grant and was followed by installation the same year. This initiative has served us well during multiple power outages this year and will serve us into the future to be better prepared for emergency situations. These power outages and the age of systems have also highlighted the need for upgrades to some of our systems and infrastructure (SCADA, VOZ server, internet connectivity, internal phone system) that will require upgrading and large purchases this year and in coming years.

Taxes, Financial Plans, Strategic Planning, Budgets – These remained much the same in 2020 as in 2019 and as we look to the future with upcoming budget meetings, council priorities review, and COVID Relief

funding, we will have to take the decision of adopting the same financial plan two years in a row into consideration.

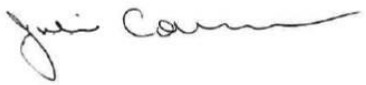
Staffing Change – We were happy to welcome a new member to the VOZ team in 2020. Jason Mooney is our new Public Works Foreman and has been busy familiarizing himself, troubleshooting and delving into the complexities that come with this position. Welcome to the team. We look forward to your leadership of the crew and your solution-oriented mindset in the coming years.

COVID 19 (January – Present) – This global pandemic has given us many challenges with delivery of service, public input, and safety of those in our area. There have been a multitude of provincial orders to keep up with and a state of local emergency in the province since early last year. The pandemic has also given us the opportunity to look at things with a different, more technology-based and environmental aware approach and a real sense of community protection. This year has been especially tough on mental health, those who are immune compromised and the elderly. We have all had to make tough decisions regarding business, outside commitments, family holidays and personal protection to slow the spread of this virus. We applaud each and every member of community for their efforts and personal sacrifices and look forward to the day that this is a memory.

There have also been some great projects in this last year - the Community Slough Clean Up, the Slope Mitigation Feasibility report has been completed and is moving forward, a Housing Needs Assessment has been completed, council adopted an Anti-Racial Discrimination and Anti-Racism policy, our annual spring clean-up, completion of the Zeballos Community Broadband Plan, a Wildfire Protection Plan Update, a grant application from the VOZ for FireSmart Community Supports, and late this year a community initiative for produce box delivery.

I say it every year, and will say it again this one, the resiliency and community mindedness of the people here never fails to make me proud.

Thank you,



Mayor Julie Colborne

INTRODUCTION TO ZEBALLOS — A TINY PARADISE

Zeballos has an amazing history of gold mining, iron mining and logging operations. During the gold mining boom of the 1930s and 40s, the community boasted a population of 2,000. Zeballos has now become the smallest municipality in BC with a current population of 107.

Figure 2 - Brian's Bluff

Nestled in a deep valley at the head of the Zeballos Inlet, Zeballos is the jewel of the North West Coast of Vancouver Island. This tiny paradise is a wonderful place to unplug and reconnect with nature. Revel in the opportunity to breathe the clean air and taste the award winning drinking water. The proximity of wildlife, outdoor recreation, and world famous history make this quiet, restful village a great place to live and to visit.

Figure 3 - Zeballos Waterfront

Zeballos has historically had a resource-based economic driver. Times have changed and economic sustainability must be found elsewhere. Zeballos is increasingly becoming a destination for travellers who are looking for the excitement of wilderness recreation and for those wishing to delve into its astounding waters.

Figure 4 - Small Craft Harbour

Your Village Council and staff are mindful of both the opportunities and the challenges of living in a rural community. Many municipalities across BC are suffering as infrastructure fails. Council is committed to tackling our issues head on in the most fiscally responsible way possible.

Figure 6 - 2020 Zeballos Village Council

Figure 5 - Zeballos River Trail

MUNICIPAL SERVICES & OPERATIONS SUMMARY FOR 2020

The Annual Report is prepared by the Village of Zeballos as required by s. 98 of the *Community Charter*.

1. Executive

By-Elections

The Village saw two by-elections in 2020, with the first being in January after the resignation of Councillor Paul Brawn. Councillor Ernie Smith was elected by acclamation on February 3. Ernie has been a very welcome addition to our Council table.

In October, the Village called a second by-election after the resignation of Councillor Candace Faulkner. The only person who submitted a nomination application withdrew from the election after the close of the nomination period. This meant there were no candidates for our by-election. This is very rare occurrence in British Columbia, and required Provincial intervention.

After the Province issued a Ministerial Order to open a new nomination period there were still no new candidates. With an insufficient number of candidates, a Declaration of No Election was made. In this situation, the Local Government Act decrees that Council must appoint an individual to fill the vacancy. Council worked with Village Staff and the Province to devise a plan to appoint a Councillor.

Bylaw Changes due to COVID-19

Because of the COVID-19 pandemic, in 2020 Council adopted two new bylaws to help ease the burden to those affected financially by COVID-19. A bylaw to change the 10% penalty date for Utility Billing to December 31, 2020 was adopted to give residents a longer window to pay the amount before being penalized. Council also adopted a Tax Sale Deferral Bylaw to postpone tax sales until 2021. This meant that any delinquent taxes would still be owed and would continue to accrue interest; however, properties with a delinquent property tax balance would not be put up for tax sale to recoup costs.

Council Initiatives

On August 24th, about one tonne of man-made material was collected from local waterways and nearly a square kilometer of estuary as part of the Zeballos Waterways Clean Up. Councillor Janisse worked closely with the

Figure 7 - Debris from Zeballos Waterways Cleanup

Nootka Sound Watershed Society, Department of Fisheries and Oceans Canada and Uu-a-thluk Fisheries to organize a day-long event where volunteers trudged through four waterways in the valley including the Pandora Slough and the Zeballos Estuary to remove improperly discarded items, some decades old, from critical salmon habitat. Local businesses donated lunch, COVID-19 personal protective equipment and other supplies.

Figure 8 - Volunteers pull decades old debris from the Pandora Slough

2. Community Services

Zeballos Library

The Library expanded its roster of volunteer librarians and has continued the process of rotating older books out of the library to make space for new books coming in. Due to the risk of COVID-19 transmission, the library remained closed for the majority of the year. In the fall of 2020, the library reopened for business and the ongoing book categorizing and rotation continued.

Zeballos Museum

Unfortunately due to the pandemic, the Heritage Board did not hire a Museum Host this year; however, instead opted to be open by appointment only with assistance from Heritage Board Member, Lorna Welch. Despite the change in operations, we continued to see a number of visitors to the area requesting access to the museum.

3. Protective Services

COVID-19 Pandemic

March saw the effect of COVID-19 in our everyday lives. The Village Office and many other Village-owned facilities shut down temporarily to prevent transmission of the virus. Staff and Council worked with VIHA and other governing authorities to communicate Public Health Orders and Guidelines to residents of the valley.

The impact of this pandemic significantly slowed down our day to day operations, with our Village Staff doubling as our emergency personnel, and having to take new safety precautions to protect our staff and visitors.

Emergency Preparedness Grant Funding

With $73,000 in grant funding from the Province's Community Emergency Preparedness Fund (CEPF), the Village installed a 165KW generator that was purchased with grant funding in 2019. A concrete pad

and weatherproof enclosure were installed beside the Village Office with underground connections made to provide power to the Community Hall, Village Office, Fire Hall and RCMP Station. By installing this generator, the Village met a core objective of our local and regional Emergency Plan by enabling the Emergency Program team to effectively power our Emergency Support Services (ESS) facility and Emergency Operation Centre. The completion of this project enables our ESS facility to operate during a power outage, providing hot meals and group lodging, which is a significant expansion of service.

Figure 9 - Trenches excavated to lay power cables to the buildings

The Village was also awarded $150,000 from the CEPF funding stream for the Zeballos Slope Hazard Mitigation Feasibility Study project. The purpose of this study was to develop a list of feasible geohazard mitigation strategies to reduce risk to properties located below the slope by prioritizing strategies based on a comparison of risk reduction benefit and mitigation cost. This study will help define a long-term, multi-stage mitigation plan that is not dependent on a single large grant, but one that can be implemented in multiple phases as funding becomes available.

Figure 10 – Completed Generator Project

The Zeballos Volunteer Fire Department received $25,000 in funding for equipment which included new radios, thermal infrared cameras, and a decontamination package for cleaning off after suppressing a fire, a portable fire pump and a model hazard house to use in fire prevention education at the Zeballos Elementary Secondary School. The intent of this grant funding is to build the resiliency of volunteer fire departments through the purchase of new or replacement equipment and to facilitate the delivery of training. This intake, the Fire Department opted to replenish their equipment supply and bolster fire prevention resources.

The Great Storm of November 2020

On November 17th, the lowest pressure system in nearly a century hit Zeballos. Amongst many downed trees, missing shingles, fallen fences and significant flooding, the storm caused a four day power outage. With use of our new 165KW generator, Zeballos Emergency Program volunteers opened an Emergency

Support Services warming centre at the Community Hall. Volunteers provided a warm, dry place to be, access to wifi, hot food and drinks for residents of Zeballos, Ehatis and Oclucje. Public Works had a huge job of clearing fallen trees throughout the community, and making sure the community's water and sewer system remained operational throughout the power outage. The team of two rose to the occasion admirably.

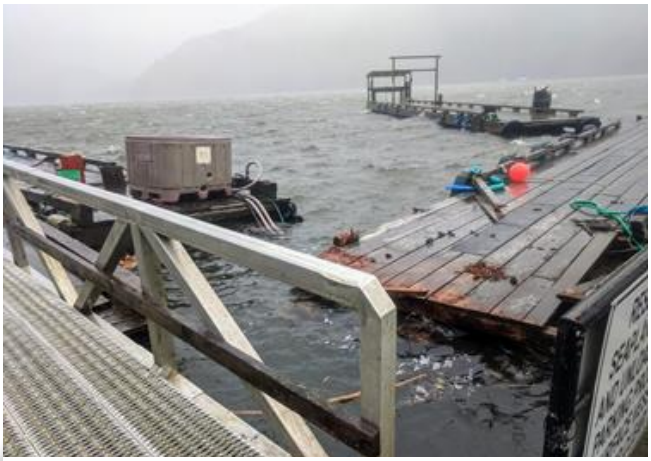


Figure 11 - Storm damage at the municipal airplane dock, and fuel dock

4. Public Works Department

Staffing Changes

Jason Mooney joined the Village of Zeballos team as Public Works Foreman in November, 2020 after a 6 month long recruitment process. Jason spent the first few months on the job acquainting himself with the current status of the public works department as well as obtaining the required drinking water and wastewater certifications for a small water system such as ours. With the absence of a public works foreman for many months in 2020, projects were put on hold and will resume in 2021.

Figure 12 - Public Works Staff clear tree debris near the Sugarloaf Bridge

2021 COUNCIL PRIORITIES & PROGRESS MEASURES

Strategies are this year's priorities for Village Council.

Progress Measures will be tracked and reported in next year's Annual Report.

EMERGENCY SERVICES

STRATEGIES

a) Partner with the Ehattesaht Chinehkint First Nation to establish an Evacuation Site on the west side of Zeballos
b) Research and secure Tsunami Warning Siren for the east side of Zeballos River
c) Improve signage and plan familiarity
d) Seek build funding for mitigation on slope including Zeb creek flooding.

PROGRESS MEASURES

- ❑ Evacuation Site being used in drills and practice
- ❑ Connect with funding providers at UBCM
- ❑ Install signage and educate community on Emergency Plan
- ❑ Build funding for slope mitigation secured

UNSIGHTLY PREMISES BYLAW

STRATEGIES

a) Continue with notification of infractions
b) Fewer letters needing to be sent to unsightly premise owners

PROGRESS MEASURES

- ❑ Neat and tidy yards

POLICIES & BYLAWS

STRATEGIES

a) Complete bylaw and policy review

PROGRESS MEASURES

- ❑ Fewer bylaws in need of housekeeping amendments

PUBLIC RELATIONS

STRATEGIES

a) Renew Protocol Agreement with Nuchatlaht Tribe
b) C2C Meetings with neighbouring First Nations

PROGRESS MEASURES

- ❑ Signed Protocol Agreement in place with the Nuchatlaht First Nation
- ❑ C2C Meetings have occurred

LOCAL MAINTENANCE & BEAUTIFICATION

STRATEGIES

a) Improve signage for clarity and accuracy
b) Maximize revenue collection from parking fees
c) Address street side debris piles and encourage removal as necessary
d) Village cleanup month of May, including free tipping at landfill. Council to encourage participation
e) Maintain Village gardens
f) Monitor road allowances which fall under Village of Zeballos responsibility
g) Finalize Sugarloaf Bridge project

PROGRESS MEASURES

- ❑ Streets clear of stored materials, derelict vehicles and sundry debris
- ❑ Roadways clear of debris and sightlines maintained
- ❑ Village properties appear tidy and well kept
- ❑ Spring Clean-Up participation
- ❑ Parking Attendant and Gardener retained
- ❑ Final reporting completed for the Sugarloaf Bridge project

PARKS & TRAILS

STRATEGIES

a) Ongoing engagement with the Community Unity Trail (CUT) project
b) Local trails improved to reduce risk to public use
c) Identify rules and regulations surrounding estuary development, safety and signage
d) Enhance the foreshore park and trail area
e) Develop a strategic plan for ongoing management of Village trail network

PROGRESS MEASURES

- ❑ U4C Society holding regular meetings and designated representatives reporting to Council
- ❑ Estuary and River trails have a reduced risk and are widely used
- ❑ Foreshore parks are attractive and widely used

COMMUNITY DEVELOPMENT

STRATEGIES

a) C2C Meetings with neighbouring First Nations.
b) Complete updated Official Community Plan (OCP).

PROGRESS MEASURES

- ❑ C2C Meetings have occurred
- ❑ OCP Bylaw reconsidered and adopted

FORESHORE

STRATEGIES

a) Feasibility study to mitigate flood hazards identified in the 2018 report, Zeballos River Floodplain Modernization & Future Landslide Risk Assessment
b) Foreshore stabilization feasibility study

PROGRESS MEASURES

- ❑ Funding received for mitigation feasibility studies and plan development
- ❑ Funding received for implementation

EMERGENCY SERVICES

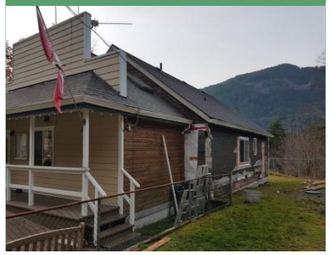
UNSIGHTLY PREMISES BYLAW

POLICIES & BYLAWS

PUBLIC RELATIONS

2021 COUNCIL PRIORITIES

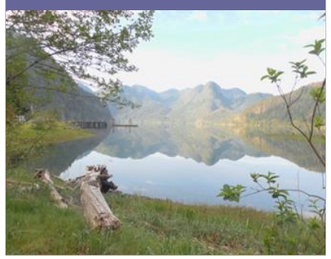
MAINTENANCE & BEAUTIFICATION



PARKS & TRAILS

COMMUNITY DEVELOPMENT

FORESHORE



APPENDIX I: ANNUAL PROGRESS REPORT AND STATEMENT OF MAJOR PROJECTS

	CATEGORY	PRIORITY YEAR	OBJECTIVES/STRATEGIES	MEASURES	OUTCOMES 2019	OUTCOMES 2020	OUTCOMES 2021
EXECUTIVE	Public Relations	2019	C2C Meetings with neighbouring First Nations.	C2C Meetings have occurred.	Priority Reaffirmed. Ongoing.	C2C Meeting with Ehattesaht/Chinehkint Nation scheduled.	C2C Meeting with Ehattesaht/Chinehkint Nation scheduled.
		2019	Renew Protocol Agreement with Nuchatlaht Tribe.	Signed Protocol Agreement in place with the Nuchatlaht First Nation.	Priority reaffirmed.	Ongoing.	Ongoing.
	OCP Review	2020	OCP strategy: Break work into small sections to complete over time and secure funding for each piece.	Funding secured for Housing Needs Assessment.		Completed.	
		2020	OCP strategy: Break work into small sections to complete over time and secure funding for each piece.	Development Permit Area redefined via Slope Mitigation Feasibility Study.		Feasibility study contracted.	Ongoing.
		2021	OCP strategy: Break work into small sections to complete over time and secure funding for each piece.	FireSmart review of OCP; funding and source supplier.			Funding identified.
	Community Development	2018	Complete updated Official Community Plan (OCP).	OCP Bylaw reconsidered and adopted in 2019.	Priority reaffirmed in 2019. Ongoing.	Priority reaffirmed in 2019. Ongoing.	
	Economic Stability	2019	Research Transfer Station and / or Industrial Site requirements and demand.	1. If necessary, land identified for industrial site. 2. Action plan in place with specific steps toward development of industrial site.		Ongoing.	Ongoing.
		2021	Tourism Marketing Plan via online stream.	Post pandemic responses to websites and social media web traffic.			Budget approved. Service provider identified.
ADMINISTRATION	Unsightly Premises Bylaw	2019	Continue with notification of infractions	Neat and tidy yards.		Priority reaffirmed in 2020. Ongoing.	Priority reaffirmed in 2021. Ongoing.
		2019	Fewer letters needing to be sent to unsightly premise owners.			Priority reaffirmed in 2020. Ongoing.	Priority reaffirmed in 2021. Ongoing.
	Policies and Bylaws	2019	Complete bylaw and policy review.	Fewer bylaws in need of housekeeping amendments.		Priority reaffirmed in 2020. Ongoing.	Priority reaffirmed in 2021. Ongoing.
		2021	Gather additional data for input into the Asset Management Plan.	identify funding needs and service sources.			
COMMUNITY SERVICES	Local Maintenance and Beautification (Within Village Limits)	2019	Museum Expansion (completion of porch and siding).	Budget item approved.	Ongoing.	Ongoing.	Ongoing
		2020	Engage CVRD educators to encourage recycling.	Encourage an annual event.		Priority Identified.	Ongoing.
		2019	Schedule a hazard waste pickup and PR opportunity.			Ongoing.	Ongoing.
		2019	Improve signage for clarity and accuracy.			Priority reaffirmed in 2020. Ongoing.	Priority reaffirmed in 2021. Ongoing.
		2019	Address street side debris piles and encourage removal as necessary.	1. Streets clear of stored materials, derelict vehicles, and sundry debris. 2. Village properties appear tidy and well kept.		Priority reaffirmed in 2020. Ongoing.	Priority reaffirmed in 2021. Ongoing.
		2019	Maximize revenue collection from parking fees; Continue with parking attendant and patrols.	Parking Attendant retained.		Priority reaffirmed in 2020. Ongoing.	Priority reaffirmed in 2021. Ongoing.
		2019	Village cleanup month of May, including free tipping at landfill. Council to encourage participation.	Spring Clean-Up participation.		Ongoing.	Ongoing.
		2019	Maintain Village gardens.	Gardener retained.		Priority reaffirmed in 2020. Ongoing.	Priority reaffirmed in 2021. Ongoing.
		2019	Monitor road allowances which fall under Village of Zeballos responsibility.		Priority Identified.		
		2019	Install columbarium at the Zeballos Cemetery.	Columbarium installed.	Priority Identified.	Completed.	
	Parks & Trails	2019	Ongoing engagement with the Community Unity Trail (CUT) project.	U4C Society holding regular meetings and designated representatives reporting to Council.		Priority reaffirmed in 2020. Ongoing.	Priority reaffirmed in 2021. Ongoing.

		2019	PW continue to maintain existing trails.	Budget line item approved.	Budget line item approved.	Ongoing.	Ongoing.
		2019	Local trails need improvements to reduce risk to public use.	Estuary and River trails have a reduced risk and are widely used.	"use at own risk signs" placed at trailheads. Ongoing.	Priority reaffirmed in 2020. Ongoing.	Priority reaffirmed in 2021. Ongoing.
		2019	Identify rules and regulations surrounding estuary development, safety and signage.	Estuary and River trails have a reduced risk and are widely used.	Priority reaffirmed in 2019. Ongoing.	Priority reaffirmed in 2020. Ongoing.	Priority reaffirmed in 2021. Ongoing.
		2019	Develop a strategic plan for ongoing management of Village trail network.		Priority Identified.	Ongoing.	
		2019	Enhance the foreshore park and trail area.	Foreshore parks are attractive and widely used.	Priority Identified.	Ongoing.	
PROTECTIVE SERVICES	Policing	2019	Continued communications with all levels of RCMP.	Annual Meetings with RCMP Staff Sargent.		Ongoing.	Ongoing.
		2019	Increased RCMP presence in visibility as well as availability.	Monitor stats as per RCMP quarterly reports.		Ongoing.	Ongoing.
	Emergency Preparedness	2019	Improve strategy to inform residents of emergencies underway.	Joint Emergency Committee meetings (VoZ, SRD, ECFN & NFN).		Ongoing.	Ongoing.
		2019	Research and secure Tsunami Warning Siren for the east side of Zeballos River.	Connected with fund providers at 2019 UBCM.		Priority reaffirmed in 2020. Ongoing.	Priority reaffirmed in 2021. Ongoing.
		2019	Partner with the Ehattesaht Chinehkint First Nation to establish an Evacuation Site on the west side of Zeballos.	Evacuation Site being used in drills and practice.	Partnership with the Ehattesaht Chinehkint First Nation established and revised strategy adopted in 2019.	Ongoing.	Ongoing.
		2019	Improve signage and Emergency Plan familiarity.			Ongoing.	Ongoing.
		2019	Secure funding for mitigation feasibility study for the east side slope hazard.	Funding secured for a mitigation feasibility study.	Priority Identified.	Completed.	
		2019	Procure a mobile EOC system and train volunteers to administer it.	Mobile EOC system procured and volunteers trained.	Priority Identified.	Completed.	
		2020	Slope Mitigation.	Seek build funding for mitigation on slope including Zeb creek flooding.		Funding secured.	
PUBLIC WORKS	Foreshore	2019	Engineered assessment of seaplane dock and municipal dock.	Identify funding and source work.	Priority Identified.	Assessment requested.	Assessment received.
		2019	Research and develop a plan for Lot 501.	UBCM meeting for funding and guidance - Develop strategies and a way forward to a cohesive plan.			Ongoing.
		2019	Feasibility study to mitigate flood hazards identified in the 2018 report, Zeballos River Floodplain Modernization.	Funding received for mitigation feasibility studies and plan development.		Ongoing.	
		2019	Foreshore stabilization feasibility study.	Funding received for study and implementation.		Ongoing.	Ongoing.
	Roads and Bridges	2019	Pursue pot hole and sink hole repair along all roadways working with the various jurisdictions: Forestry, Highways, Emcon, Village PW	Monitor effectiveness of communications ie # of trouble spots increasing? Or decreasing?		Ongoing.	Ongoing.
		2019	Encourage Road User (RUG) Group - new format, more meetings and cooperation.	1 RUG meeting held.		Ongoing.	
		2019	Finalize Sugarloaf Bridge project and related paving.	Signage and traffic controls on bridge approaches.			Request approved. Ongoing.
		2019	Assessment on Pandora Slough culvert collapse.	Report received.		Ongoing.	Report received.
	Sewer Services	2019	West Side Sewer Expansion Project.	Continue meeting with ECFN and staff.	Ongoing.	Ongoing.	
		2020	East side sewer project.	Secure funding to build. Council to set budget priority.			Ongoing.
		2021	Implement improvements to Lift station 2.	Budget Item Approval.		Ongoing.	

APPENDIX II: SCHEDULES OF PAYMENTS AND PERMISSIVE EXEMPTIONS

2020 Schedule of Board Remuneration

	Remuneration	Expenses	Total
Mayor Julie Colborne	$ 4,774.00	$ 682.45	$ 5,456.45
Councillor Candace Faulkner	$ 1,591.00	-	$ 1,591.00
Councillor Justin Janisse	$ 3,182.00	$ 321.39	$ 3,503.39
Councillor Barb Lewis	$ 3,182.00	$ 686.46	$ 3,868.46
Councillor Ernie Smith	$ 2,386.51	$ 467.00	$ 2,853.51
Totals	$ 15,115.50	$ 1,900.00	$ 17,015.50

2020 Schedule of Payments to Suppliers

Annual Payment Greater than $25,000	
K&K Electric	76,306.86
BGC Engineering	56,944.43
Receiver General	55,282.87
BDO Canada LLP	46,745.98
BC Hydro	38,245.64
Municipal Pension Plan	34,556.26
All other consolidated	284,221.90
Total Payments to Suppliers	$ 592,303.94

2020 Permissive Exemptions

The Village of Zeballos did not have any permissive exemptions in 2020.

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Village of Zeballos
Financial Statements
For the year ended December 31, 2020

Village of Zeballos
Financial Statements
For the year ended December 31, 2020

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Village of Zeballos
Management's Responsibility for Financial Reporting
2020 Financial Statements

The Council of the Village of Zeballos has delegated the responsibility for the integrity and objectivity of the financial information contained in the financial statements to the management of the Village of Zeballos. The financial statements which, in part, are based on informed judgments and estimates, have been prepared by management in accordance with Canadian public sector accounting standards, which have been applied on a basis consistent with that of the preceding year.

To assist in carrying out their responsibility, management maintains an accounting system and internal controls to provide reasonable assurance that transactions are executed and recorded in accordance with authorization, and that financial records are reliable for preparation of financial statements.

The Mayor and Council oversee management's responsibilities for the financial reporting and internal control systems. Mayor and Council review internal financial statements on a periodic basis, and meet periodically with management to satisfy themselves that management's responsibilities are properly discharged. Council annually reviews and approves the financial statements.

The Village of Zeballos' independent auditors, BDO Canada LLP, are engaged to express an opinion as to whether these financial statements present fairly in all material respects, the Village of Zeballos' financial position, operating and cash flows in accordance with Canadian public sector accounting standards. Their opinion is based on procedures they consider sufficient to support such an opinion in accordance with Canadian generally accepted auditing standards.

The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and in accordance with Canadian public sector accounting standards.

Meredith Starkey
CAO

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Independent Auditor's Report

To the Mayor and Councilors of the Village of Zeballos

Opinion

We have audited the financial statements of the Village of Zeballos which comprise the Statement of Financial Position as at December 31, 2020, and the Statements Operations, Changes in Net Financial Assets, and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the Village of Zeballos financial statements present fairly, in all material respects, the financial position of Village of Zeballos as at December 31, 2020 and its financial performance and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally-accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Village of Zeballos 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 Village of Zeballos'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 Village of Zeballos, or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Village of Zeballos's financial reporting process.

Auditor's 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally-accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

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 Village of Zeballos'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 Village of Zeballos's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the Village of Zeballos to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of schedule 4 of the Village of Zeballos's financial statements.

BDO Canada LLP

Chartered Professional Accountants

Vancouver, British Columbia
May 4, 2021

Village of Zeballos
Statement of Financial Position

December 31	2020	2019
Financial Assets		
Cash	$ 512,451	$ 153,434
Accounts receivable (Note 1)	288,097	257,864
Investments (Note 2)	910,880	853,991
Taxes and user fees receivable	60,487	52,666
	1,771,915	1,317,955
Liabilities		
Accounts payable and accrued liabilities	84,044	59,689
Unearned revenue (Note 3)	129,202	157,718
	213,246	217,407
Net Financial Assets	1,558,669	1,100,548
Non-Financial Assets		
Prepaid expenses	10,676	29,511
Tangible capital assets (Note 4)	5,962,582	6,040,457
	5,973,258	6,069,968
Accumulated Surplus (Note 5)	$ 7,531,927	$ 7,170,516

Contingent Liabilities (Note 6)
Contractual Rights (Note 13)
Significant Event (Note 15)

CAO

Mayor

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements

Village of Zeballos
Statement of Operations

For the year ended December 31	Budget 2020 (Note 12)	2020	2019
Revenue (Schedule 2 and 3)			
Taxation - net (Note 7)	**$ 194,539**	**$ 187,588**	$ 185,499
Government grants - Federal (Schedule 1)	**-**	**59,631**	120,277
Government grants - Provincial (Schedule 1)	**605,267**	**774,748**	648,842
Sales of services	**87,625**	**95,244**	120,276
Amortized contribution of tangible capital asset	**-**	**26,789**	26,789
Interest and other	**11,350**	**13,881**	19,390
Water utility charges	**28,500**	**27,923**	28,979
Sewer utility charges	**12,650**	**13,420**	14,601
	939,931	**1,199,224**	1,164,653
Expenses (Schedule 2 and 3)			
General government services	**606,440**	**366,563**	362,868
Environmental health services	**28,300**	**37,214**	33,536
Protective services	**59,500**	**39,427**	167,906
Transportation services	**205,450**	**238,368**	212,682
Recreation and cultural services	**87,005**	**64,838**	67,769
Water system operations	**29,650**	**39,933**	37,703
Sewer system operations	**59,720**	**51,470**	45,830
	1,076,065	**837,813**	928,294
Annual Surplus (Deficit)	**(136,134)**	**361,411**	236,359
Accumulated Surplus, beginning of year	**7,170,516**	**7,170,516**	6,934,157
Accumulated Surplus, end of year	**$ 7,034,382**	**$ 7,531,927**	$ 7,170,516

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements

Village of Zeballos
Statement of Changes in Net Financial Assets

For the year ended December 31	Budget 2020 (Note 12)	2020	2019
Annual surplus (Deficit)	**$ (136,134)**	**$ 361,411**	$ 236,359
Acquisition of tangible capital assets	**(182,000)**	**(163,165)**	(170,279)
Amortization of tangible capital assets	**-**	**241,039**	230,002
	(182,000)	**77,874**	59,723
Acquisition of prepaid expenses	**-**	**(10,676)**	(29,511)
Use of prepaid expenses	**-**	**29,512**	20,977
	-	**18,836**	(8,534)
Change in net financial assets for the year	**(318,134)**	**458,121**	287,548
Net financial assets, beginning of year	**1,100,548**	**1,100,548**	813,000
Net financial assets, end of year	**$ 782,414**	**$ 1,558,669**	$ 1,100,548

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements

Village of Zeballos
Statement of Cash Flows

For the year ended December 31	2020	2019
Cash provided by (used in)		
Operating activities		
Annual surplus	**$ 361,411**	$ 236,359
Items not involving cash		
Amortization of tangible capital assets	**241,039**	230,002
	602,450	466,361
Changes in non-cash operating balances		
Accounts and taxes receivable	**(38,054)**	(72,946)
Prepaid expenses	**18,836**	(8,534)
Accounts payable and accrued liabilities	**24,355**	(1,066)
Unearned revenue	**(28,516)**	(21,275)
	579,071	362,540
Investing activities		
Purchase of tangible capital assets	**(163,165)**	(170,279)
Purchase of investments	**(56,889)**	(162,875)
	(220,054)	(333,154)
Increase in cash during the year	**359,017**	29,386
Cash, beginning of year	**153,434**	124,048
Cash, end of year	**$ 512,451**	$ 153,434

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements

The Village of Zeballos (the "Village") is a municipality in the Province of British Columbia and operates under the provisions of the Community Charter. The Village provides municipal services such as fire, public works, planning, parks, recreation and other general government services for its tax payers and some services to neighbouring communities. The Village prepares its financial statements in accordance with Canadian public sector accounting standards ("PSAS").

Significant Accounting Policies

Investments

Investments are comprised entirely of Municipal Finance Authority ("MFA") pooled investments. The investments are carried at market value which approximates amortized cost.

Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Amortization is recorded on a straight-line basis over the estimated useful life of the tangible capital asset commencing once the asset is put into use. Donated tangible capital assets are recorded at fair value at the time of the donation.

Estimated useful lives of tangible capital assets are as follows:

Buildings	10 to 50 years
Fixtures, furniture, equipment and vehicles	5 to 20 years
Fire truck	30 years
Roads and bridges	10 to 100 years
Water infrastructure	10 to 100 years
Sewer infrastructure	10 to 100 years
Parks and land improvements	10 to 100 years

Collection of Taxes on Behalf of Other Taxation Authorities

The Village collects taxation revenue on behalf of other entities. Such levies, other revenues, expenses, assets and liabilities with respect to the operations of entities are not reflected in these financial statements. Levies imposed by other taxing authorities are not included as taxes for municipal purposes. Levies imposed by Strathcona Regional District for services and general administrative services and other taxing authorities are not included.

Revenue Recognition

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. Taxes receivable are recognized net of allowance for anticipated uncollectible amounts.

Through the British Columbia Assessment's appeal process, taxes may be adjusted by way of supplementary roll adjustments. The affects of these adjustments on taxes are recognized at the time they are awarded.

Charges for sewer and water usage are recorded as user fees when services are delivered. Connection fee revenues are recognized when the connection has been established.

Government transfers, which include legislative grants, are recognized in the financial statements when received if 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. Transfers are recognized as unearned revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Sales of service and other revenue is recognized on an accrual basis as earned.

Unearned Revenue

Revenues from the sale of business licenses, dog tags and rental revenues pertaining to the subsequent year have been deferred. These amounts will be recognized as revenue in the next fiscal year.

Contributions of assets in exchange for future services are deferred and recognized over the term of the service contract.

Trust Funds

Trust funds held by the Village, and their related operations, are not included in these financial statements.

Use of Estimates

The preparation of financial statements in accordance with PSAS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. Areas requiring the greatest degree of estimation include useful lives of tangible capital assets and the collectability of accounts & taxes receivables**.**

Contaminated Sites

Governments are required to accrue a liability for the costs to remediate a contaminated site. Liabilities are recognized when an environmental standard exists, contamination exceeds the standard, the government has responsibility for remediation, future economic benefits will be given up and a reasonable estimate can be made.

Management has assessed its potential liabilities including sites that are no longer in productive use and sites for which the Village accepts responsibility. There were no such sites that had contamination in excess of an environmental standard which required remediation at this time, therefore no liability was recognized as at December 31, 2020 or December 31, 2019.

1. Accounts Receivable

	2020	2019
Government remittances receivable	**$ 12,965**	$ 10,826
Trade receivable	**6,238**	6,937
Grants receivable	**268,894**	240,101
	$ 288,097	$ 257,864

2. Investments

The Village's investments balance is held in the MFA's Money Market Fund (the "Fund"). The Fund's one-year yield as at December 31, 2020 was 0.85% (2019 - 1.86%), and investments within it are redeemable at any time.

The Fund's guidelines require it to be comprised of investments in high quality Canadian-dollar denominated money market instruments including debt issued or guaranteed by the Government of Canada, any Canadian province or any agency of either, or any municipal corporation in Canada, obligations of Canadian chartered banks or trust companies, and high quality short-term corporate obligations. The maximum term of each investment at time of investment is 366 days, and the weighted average maturity of the Fund's portfolio may not exceed 90 days.

3. Unearned Revenue

Included in unearned revenue are amounts related to:

	2020	2019
Fire protection agreement (a)	**$ 107,154**	$ 133,943
Columbarium contribution (b)	**9,800**	10,000
Other (c)	**12,248**	13,775
	$ 129,202	$ 157,718

	2020	2019
Opening balance	**$ 157,718**	$ 178,993
Less:		
Amortization of deferred fire protection agreement	**(26,789)**	(26,789)
Amortization of columbarium contribution	**(200)**	**-**
Change from other unearned revenue	**(1,527)**	5,514
Closing balance	**$ 129,202**	$ 157,718

(a) The Village received a contribution of a fire truck with an estimated fair value of $267,886 from Ehatis Reserve during 2014. In exchange for the contribution, the Village has committed to provide fire protection services, maintain the fire truck and provide a 50% reduction of annual fire service fee to Ehatis Reserve for 10 years (2015 - 2024) as the consideration of the capital contribution. The fair value is being amortized to revenue over the term of the service agreement.

(b) The Village received a donation of $10,000 for the construction of a columbarium during 2018. Amortization of the columbarium asset and these contributions will occur over the 50 year estimated useful life of the columbarium.

(c) Other deferred revenue includes amounts related to cemetery improvement, deposits and rental.

4. Tangible Capital Assets

	Land	Buildings	Fixture, Furniture and Vehicles	Roads and Bridges	Parks and Land Improvements	Water Infrastructure	Sewer Infrastructure	**2020 Total**	2019 Total
Cost, beginning of year	$ 342,442	$ 1,476,568	$ 795,970	$ 4,060,571	$ 612,227	$ 985,975	$ 1,037,070	**$ 9,310,823**	$ 9,140,545
Additions		-	87,948	-	75,217	-	-	**163,165**	170,279
Cost, end of year	342,442	1,476,568	883,918	4,060,571	687,444	985,975	1,037,070	**9,473,988**	9,310,824
Accumulated amortization, beginning of year	-	640,697	380,787	1,002,638	360,690	383,738	501,817	**3,270,367**	3,040,365
Amortization	-	46,959	34,912	96,121	20,223	22,083	20,741	**241,039**	230,002
Accumulated amortization, end of year	-	687,656	415,699	1,098,759	380,913	405,821	522,558	**3,511,406**	3,270,367
Net carrying amount, end of year	$ 342,442	$ 788,912	$ 468,219	$ 2,961,812	$ 306,531	$ 580,154	$ 514,512	**$ 5,962,582**	$ 6,040,457

5. Accumulated Surplus

The Village segregates its accumulated surplus in the following categories:

	2020	2019
Statutory Reserve - Capital Works, Machinery and Equipment Depreciation Reserve (a)	**$ 42,274**	$ 41,854
Economic Development Reserve	**56,756**	56,192
Future Expenditures Reserves	**127,983**	126,710
Gas Tax Agreement - Community Works	**419,184**	355,977
Investment in Non-Financial Assets (b)	**5,973,258**	6,069,968
Unrestricted	**912,472**	519,815
	$ 7,531,927	$ 7,170,516

(a) The Capital Works, Machinery and Equipment Depreciation Reserve was established by Bylaw #114, in 1975 for the purpose of setting aside funds on an annual basis to purchase machinery and equipment.

(b) The investment in non-financial assets represents amounts already spent and invested in infrastructure and other non-financial assets.

6. Contingent Liabilities

(a) The Village is responsible as a member of the Strathcona Regional District for its share of any operating deficits or long-term debt related to functions in which it participates. Management has assessed the risks as unlikely at this time therefore no provision has been recorded in the financial statements.

(b) The Village is partially self-insured through the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible that the Village along with the other participants, would be required to contribute towards the deficit. Management has assessed the risks as unlikely at this time therefore no provision has been recorded in the financial statements.

7. Taxation - Net

	Budget 2020	Actual 2020	Actual 2019
General municipal purposes	**$ 194,539**	**$ 192,332**	$ 194,339
Collections for other governments			
Province of BC - school tax	**36,821**	**35,698**	37,034
Comox Strathcona Regional Hospital District	**7,796**	**7,753**	8,266
Police taxes levied	**5,376**	**5,346**	5,349
Strathcona Regional District	**3,852**	**3,831**	3,820
BC Assessment Authority	**621**	**621**	590
Vancouver Island Regional Library	**4,034**	**4,012**	4,135
Comox Valley Regional District Solid Waste	**2,720**	**2,690**	2,795
	255,759	**252,283**	256,328
Transfers			
Province of BC - school tax	**36,821**	**39,791**	45,902
Comox Strathcona Regional Hospital District	**7,796**	**7,796**	8,227
Police taxes levied	**5,376**	**5,686**	5,324
Strathcona Regional District	**3,852**	**4,044**	3,802
BC Assessment Authority	**621**	**624**	585
Vancouver Island Regional Library	**4,034**	**4,034**	4,116
Comox Valley Regional District Solid Waste	**2,720**	**2,720**	2,873
	61,220	**64,695**	70,829
Available for general municipal purposes	**$ 194,539**	**$ 187,588**	$ 185,499

8. Pension Plan

The Village and its employees contribute to the Municipal Pension Plan (a jointly trusteed 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, 2019, the plan had approximately 213,000 active members and approximately 106,000 retired members. Active members include approximately 41,000 contributors from local governments.

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2019, indicates a $2,866 million funding surplus for basic pension benefits on a going concern basis.

The Village paid $18,479 (2019 - $20,319) for employer contributions to the plan in fiscal 2020.

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.

9. Funds Held in Trust

At December 31, 2020, the Village held $480 (2019 - $480) in trust as a Cemetery Care Fund in accordance with the Cremation, Interment and Funeral Services Act of British Columbia and the Village's bylaws. These funds are not included in these financial statements.

10. Segmented Information

The Village is a diversified municipal government institution that provides a wide range of services to its citizens. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

General Government Administration and Other

This segment relates to the revenues and expenses of the Village's operations that cannot be directly attributed to any other service area, and notably include general administrative, legislative, and fiscal services.

Protective Services

Protection Services is comprised of fire protection services, building inspection, bylaw enforcement and emergency services. The fire department is responsible to provide fire suppression service, fire prevention programs, training and education. The members of the fire department consist of volunteers.

Transportation Services

Transportation services is comprised of the maintenance of roads, bridges, outdoor lighting, storm drains and mechanical services and Public Works buildings.

Environmental Health

Environmental health services is comprised of solid waste collection.

Recreation and Cultural

Recreation and culture services includes transactions attributable to the operation of the local library, which is a service provided in concert with the Vancouver Island Regional Library.

Water Services

Water services involves distribution of water to residents.

Sewer Services

Sewer services involves the collection and treatment of sewage and waste water by maintaining and operating pipes, manholes, culverts and treatment facilities.

11. Expenses by Object

	Operations	Capital Acquisitions	2020 Total
Goods and services	**$ 290,934**	**$ 163,165**	**$ 454,099**
Labour	**274,438**	**-**	**274,438**
Debt charges - interest	**3,010**	**-**	**3,010**
Professional services	**28,392**		**28,392**
Amortization expense	**241,039**	**-**	**241,039**
Total Expenses	**$ 837,813**	**$ 163,165**	**$1,000,978**

	Operations	Capital Acquisitions	2019 Total
Goods and services	$ 429,868	$ 170,279	$ 600,147
Labour	262,308	-	262,308
Debt charges - interest	6,116	-	6,116
Amortization expense	230,002	-	230,002
Total Expenses	$ 928,294	$ 170,279	$ 1,098,573

12. Budget

Budget amounts represent the financial Plan By-Law adopted by Council on May 12, 2020. The budget anticipated use of surpluses accumulated in previous years to balance against current year expenditures in excess of current year revenues. In addition, the budget anticipated capital expenditures rather than amortization expense. The following reconciliation of the "Deficit for the year" is provided to show which items must be added or removed to reflect the financial plan.

	2020
Financial Plan (Budget) Bylaw surplus/deficit for the year	**$ -**
Add:	
Capital expenditures	**182,000**
Contribution to Reserves	**79,905**
Less:	
Budgeted transfers to accumulated surplus	**(157,000)**
Amortization	**(241,039)**
Deficit for the year presented in PSAS financial statements	**$ (136,134)**

13. Contractual Rights

The Village has entered into various agreements with parties for their use of real property owned by the Village. From these agreements, the Village is entitled to receive approximately $19,000 between January 1, 2021 and May 31, 2021.

14. Comparative Figures

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

15. Significant Event

The global pandemic known as COVID-19 continues to bring a level of uncertainty into the global economy and continues to impact Village operations. While the disruption from the pandemic is expected to be temporary, the full potential impact to the Village cannot be estimated with certainty due to the dynamic nature of the event. The Village continues to focus on service provision within the guidelines issued by public health officials, as amended from time to time, and within the financial resources available to the Village.

Village of Zeballos
Schedule 1 - Government Grants to the Village and Ratepayers

For the year ended December 31	Budget 2020	2020	2019
Federal Government			
Gas Tax Agreement - Community Works	**$ -**	**$ 59,631**	$ 120,277
	$ -	**$ 59,631**	$ 120,277
Province of British Columbia			
General operating fund			
Small Communities Protection	**$ 345,854**	**$ 351,860**	$ 332,772
COVID-19 Safe Restart	-	**200,000**	-
Gas Tax Agreement - Strategic Priorities - Bridge Replacement	**-**	**-**	148,163
Gas Tax Agreement - Strategic Priorities - Other	**2,100**	**23,326**	9,983
Emergency Program Act Recoveries	**-**	**-**	106,577
Emergency Operation Centres	**25,000**	**25,673**	30,432
Other	**11,300**	**5,088**	11,920
Grants in lieu of taxes	**6,013**	**5,513**	5,306
Emergency Social Services	**25,000**	**53,860**	3,689
Emergency Preparedness	**25,000**	**20,305**	-
Floodplain Mapping	**150,000**	**75,218**	-
Housing Needs Assessment	**15,000**	**13,905**	-
	$ 605,267	**$ 774,748**	$ 648,842

Village of Zeballos
Schedule 2 - Combined Statement of Operations by Segment

For the year ended December 31, 2020

	General Government Administration	Protective Services	Transportation Services	Environmental Health Services	Recreation and Cultural Services	Water Utility	Sewer Utility	**Total 2020 Actual**	Total **2020 Budget**
Revenues									
General taxes, net	$ 187,588	$ -	$ -	$ -	$ -	$ -	$ -	**$ 187,588**	**$ 194,539**
Utility charges	-	-	-	-	-	27,923	13,420	**41,343**	**41,150**
Government grants - Federal	59,631	-	-	-	-	-	-	**59,631**	-
Government grants - Provincial	767,360	-	2,300	-	5,088	-	-	**774,748**	**605,267**
Amortization of contribution of tangible capital asset	-	26,789	-	-	-	-	-	**26,789**	**-**
Sales of services	59,295	912	7,347	25,385	2,305	-	-	**95,244**	**87,625**
Interest and other	13,881	-	-	-	-	-	-	**13,881**	**11,350**
	1,087,755	27,701	9,647	25,385	7,393	27,923	13,420	**1,199,224**	**939,931**
Expenses									
Operating									
Goods and services	129,818	25,661	52,672	13,988	30,824	12,546	25,425	**290,934**	**548,826**
Labour	143,839	425	89,575	16,200	13,791	5,304	5,304	**274,438**	**286,200**
Interest and bank charges	3,010	-	-	-	-	-	-	**3,010**	**-**
Professional services	28,392	-	-	-	-	-	-	**28,392**	-
Amortization	61,504	13,341	96,121	7,026	20,223	22,083	20,741	**241,039**	**241,039**
	366,563	39,427	238,368	37,214	64,838	39,933	51,470	**837,813**	**1,076,065**
Annual Surplus (Deficit)	$ 721,192	$ (11,726)	$ (228,721)	$ (11,829)	$ (57,445)	$ (12,010)	$ (38,050)	**$ 361,411**	**$ (136,134)**

Village of Zeballos
Schedule 3 - Combined Statement of Operations by Segment

For the year ended December 31, 2019

	General Government Administration	Protective Services	Transportation Services	Environmental Health Services	Recreation and Cultural Services	Water Utility	Sewer Utility	Total 2019 Actual	Total 2019 Budget
Revenues									
General taxes, net	$ 185,499	$ -	$ -	$ -	$ -	$ -	$ -	$ 185,499	$ 192,763
Utility charges and user rates	-	-	-	-	-	28,979	14,601	43,580	41,150
Government grants - Federal	120,277	-	-	-	-	-	-	120,277	-
Government grants - Provincial	372,199	106,577	158,146	-	11,920	-	-	648,842	620,568
Amortization of contribution of tangible capital asset	-	26,789	-	-	-	-	-	26,789	-
Sales of services	64,014	912	11,496	25,591	18,263	-	-	120,276	87,625
Interest and other	19,390	-	-	-	-	-	-	19,390	11,350
	761,379	134,278	169,642	25,591	30,183	28,979	14,601	1,164,653	953,456
Expenses									
Operating									
Goods and services	157,223	154,117	45,273	7,122	35,042	10,811	20,280	429,868	504,627
Labour	139,076	448	81,274	19,388	12,504	4,809	4,809	262,308	286,200
Interest and bank charges	6,116	-	-	-	-	-	-	6,116	3,000
Amortization	60,453	13,341	86,135	7,026	20,223	22,083	20,741	230,002	230,002
	362,868	167,906	212,682	33,536	67,769	37,703	45,830	928,294	1,023,829
Annual Surplus (Deficit)	$ 398,511	$ (33,628)	$ (43,040)	$ (7,945)	$ (37,586)	$ (8,724)	$ (31,229)	$ 236,359	$ (70,373)

Village of Zeballos
Schedule 4 - COVID-19 Safe Restart Grant
(unaudited)

December 31, 2020

COVID-19 Safe Restart Grant Funds Received	**$ 200,000**
Use of Funds:	-
Balance of Unused Funds:	$ 200,000