
2017 Annual Report

For the year ended
December 31, 2017

District of Lantzville

British Columbia
Canada



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District of Lantzville

British Columbia

2017 Annual Report

Fiscal year ended December 31, 2017



This Annual Report has been prepared by the Finance Department

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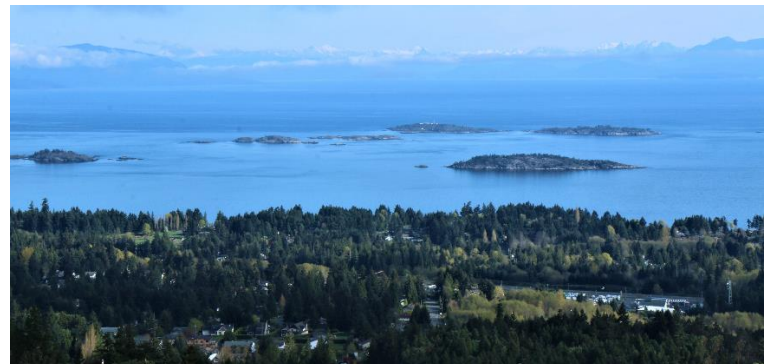
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INTRODUCTORY INFORMATION



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MESSAGE FROM THE MAYOR



On behalf of Council, I am pleased to present the 2017 Annual Report for the District of Lantzville. This report contains valuable information related to the District's operations, including the 2017 financial statements, 2017 accomplishments, and 2018 objectives aimed to help achieve Council's 2015-2018 strategic goals. Thank you for taking the time to discover our beautiful seaside community in these pages and learn more about what's happening now and in the future.

2017 saw the completion of the Water Master Plan, Manhattan / Bayview Park Drive Road Replacement, the Mountain Bike Skills Park, replacement or development of Wells #4, #6, and #12, and the Nanaimo Water Interconnection.

In 2017, work began on two large projects: the Aulds Road Reservoir Replacement and Sanitary Sewer Phase III. The District was the recipient of \$4,373,332 funding under the New Building

Canada Fund – Small Communities Fund (NBCF-SCF) for Sanitary Sewer Phase III, with funding coming equally between the provincial and federal government and the District of Lantzville. The District will borrow for its portion through the Municipal Finance Authority of BC and recover these costs by way of a 20-year parcel tax on benefiting properties.

The District has a busy year ahead of it. 2018 will see work towards the completion of outstanding 2016 – 2018 strategic priorities chart items, consisting of:

- Economic Development Strategy
- Branding Strategy
- Completion of the Official Community Plan
- First Nations Relationship Building
- Service Capacity Review
- Policy Review
- Bylaw Review and Update
- Completion of the Development Cost Charge Review
- Completion of the Zoning Bylaw Review
- Progress on Sanitary Sewer Phase III
- Creation of a long-term plan for Costin Hall and Heritage Hall
- Completion of the Wellfield Rehabilitation Program
- Completion of an Asset Management Plan

Council maintains a commitment to the District's Mission statement and Council Values.

Mission Statement:

"Provide efficient, effective and environmentally and economically sustainable services and good governance for the public while managing growth of the community and respecting Lantzville's diverse character and charm."

Council Values:

"Act in a professional manner at all times, having respect for:

- *the public,*
- *staff,*
- *Council members,*
- *the roles of Council, staff and the public,*
- *the decision making process, and*
- *carry out adequate research and thoughtfully consider the issues before us, while serving and representing all of our community."*

On behalf of the District Council we are honoured to serve the people of Lantzville and look forward to more progress next year to make Lantzville an even better place to live.

It is an honour and privilege to serve as your Mayor.

Sincerely,

Colin R. Haime

Colin Haime
Mayor
District of Lantzville



DISTRICT OF LANTZVILLE 2017 OFFICIALS

MAYOR

Colin Haime

COUNCILLORS

Bob Colclough	Denise Haime
John Coulson	Dot Neary
Will Geselbracht	Mark Swain

MANAGEMENT

Chief Administrative Officer	Ronald Campbell, CLGM
Director of Financial Services	Jeannie Beauchamp, CPA, CGA, MBA
Director of Corporate Administration	Trudy Coates
Director of Public Works	Fred Spears
Community Planner	Frank Limshue, MCIP, B.A.
Fire Chief	Neil Rukus

AUDITORS

Grant Thornton LLP

PRIMARY BANKERS

Coastal Community Credit Union

PRIMARY SOLICITORS

Murdy & McAllister

DISTRICT OF LANTZVILLE

2017 ELECTED OFFICIALS

The Municipal Council is Lantzville's governing body. Lantzville's Municipal Council is comprised of a Mayor and six Councillors. Your 7-member Council is serving a term expiring in October 2018, after which, the District of Lantzville will be governed by a 5-member Council. Under the *Community Charter*, their role is to provide good government; services its citizens need and want; stewardship for its public assets; and a positive economic, social and environmental climate. Council is responsible to set budgets, levy taxes, adopt bylaws, establish policies and make decisions that guide the growth, development and operation of the District of Lantzville. District staff are responsible for day-to-day operations, implementing Council decisions and policies, and providing advice to elected officials.

Council usually holds two meetings each month, which are open to the public. Meeting agendas and schedules are available from the Municipal Hall or on the District's website at www.lantzville.ca.



Front row (left to right): Councillor Denise Haime, Mayor Colin Haime, Councillor Dot Neary
Back row (left to right): Councillor John Coulson, Councillor Mark Swain, Councillor Bob Colclough, Councillor Will Geselbracht

DISTRICT OF LANTZVILLE ORGANIZATIONAL STRUCTURE



REPORT FROM THE DIRECTOR OF FINANCIAL SERVICES



District of Lantzville

Incorporated June 2003

May 2018

Mayor and Council
District of Lantzville

Your Worship and Members of Council,

I am pleased to present the District of Lantzville's 2017 Annual Financial Report for the fiscal year ended December 31, 2017, as required by Sections 98 of the *Community Charter*.

This report includes the auditor's report, the 2017 financial statements, and supplementary information for the District of Lantzville.

The financial statements for the year ended December 31, 2017 were prepared by District staff in accordance with generally accepted accounting principles for local governments, as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada, and have been applied on a basis consistent with that of the preceding year.

The District maintains a system of internal accounting controls designed to safeguard the assets of the District and to provide reliable financial information. We confirm and test these systems on a cyclical basis by contracted audit services.

The audit firm Grant Thornton LLP was appointed by Council and is responsible for expressing an opinion as to whether the consolidated financial statements fairly present the financial position of the District of Lantzville and the results of its 2017 operations.

The 2017 audited financial statements were presented to and approved by Council.

As at December 31, 2017, the District had an accumulated surplus of \$38.6 million, a decrease of \$0.1 million for the year. This is largely comprised of net investments in tangible capital assets (\$31.8 million), which includes land, park infrastructure, buildings, roads, and utility assets. The District currently holds no debenture debt. The reserves increased \$0.3 million to \$4.0 million as a result of

timing of capital projects. Capital expenditures for the year increased by \$0.3 million to \$0.9 million including \$0.6 million for Nanaimo Water Interconnection (\$261,196 transferring to the City of Nanaimo), \$0.1 million for well replacements and redevelopment, and many smaller capital projects.

Revenues increased slightly as a result of increased investment income stemming from a new investment policy, and increased grant revenue relating to capital expenditures. Expenses increased slightly as a result of a \$261,196 capital asset transfer to the City of Nanaimo and additional resourcing costs.

Respectfully,

A handwritten signature in dark ink, reading "J Beauchamp". The signature is fluid and cursive, with a large initial "J" and a stylized "B".

Jeannie Beauchamp, CPA, CGA, MBA
Director of Financial Services



STRATEGIC PRIORITIES FOR 2016-2018

The District of Lantzville conducts a comprehensive annual planning process, which begins with strategic direction from Council. This is followed by a joint review by both Council and senior staff, which focuses on the nature and extent of the services that the District will provide to its residents. Based on this framework, a five-year financial plan is developed. The five-year financial plan includes the costs of ongoing operations, strategic projects and planned capital expenditure projects to provide the necessary infrastructure for the proposed services. As a result of a by-election that was held in 2015, a revised Strategic Plan for 2016-2018 was developed and is reflected within this report.

Strategic Priorities

Council recognizes the importance of planning for the future and continues to conduct strategic planning sessions as a means of identifying and establishing priorities, goals and objectives in response to issues identified by both residents of the community and Council. Council's priorities, as identified at its strategic planning sessions held in December 2015 are as follows:



Water Agreement:

- *Revise, propose, and submit to the City of Nanaimo*

Communication, Engagement, and Transparency:

- *Develop supportive policies*

Economic Development Strategy:

- *Develop long term sustainable economic growth map*

First Nations Relationship Building:

- *Establish working relations with neighbouring community*

Strategic Priorities continued...

Official Community Plan:

- *Develop a new Official Community Plan (OCP)*

Village Core Plan:

- *Review, revise, incorporate into OCP and implement the plan*

Water Master Plan:

- *Create a community wide Water Master Plan*

Branding:

- *Define a Community Identity*

Service Capacity Review:

- *Review service capacity of the Municipality*

Policy Review:

- *Review all District policies*



SUMMARY OF MUNICIPAL SERVICES AND OPERATIONS FOR 2017

General Government

- Administration
- Corporate Administration
- Financial Services

Protective Services

- Fire Suppression
- Fire Prevention
- Rescue

Community Planning

- Development Planning
- Land Development
- Subdivision Approval

Public Works

- Transportation Services (roads and drainage)
- Waterworks
- Sewer Collection
- Parks and Trails

In 2017, the District of Lantzville continued to contract engineering and some public works services. The following services are contracted from the Regional District of Nanaimo:

- Building Inspection
- Emergency Management
- Bylaw Enforcement
- Animal control
- GIS, mapping

The contracting of these services is reviewed on an annual basis to ensure best value for service.



DEPARTMENTAL REPORTS

General Government

ADMINISTRATION

The Chief Administrative Officer (CAO) is responsible for the overall management of the operations of the municipality, as well as implementation of specific Council policies, objectives and directions. The current CAO also holds the positions of Statutory Approving Officer and Deputy Director of Corporate Administration.

Duties of the CAO office include:

- Ensuring that the policies, programs and other directions of Council are implemented
- Advising and informing Council on the operation and affairs of the municipality
- Being a support for Mayor and Councillors in providing clear, factual, non-biased information so that Council can make good decisions on matters within the control and purview of the Council
- Providing support and direction to senior staff in the day to day operations of the municipality
- Supporting Council's strategic objectives
- Fostering both a positive work environment and displaying a commitment to community

In addition to the management staff, the District has two full-time and one part-time staff at the Municipal Hall who assist with financial services primarily and administration services for all departments.



Progress on 2017 Objectives

Strengthen relationships with Snaw-Naw-As (Nanoose) First Nation:

Ongoing. Participated in joint meetings and developed archeological policy and development notice / communication protocol. Senior staff from Snaw-Naw-As and District of Lantzville attended an LGMA planning workshop.

Complete Village Core Plan: *Ongoing.*

Included in proposed new Official Community Plan (OCP) bylaw.

Develop and complete Lantzville Water Master Plan: *Completed and adopted.*

Community Planner position review: *Completed.* Established a full-time position.

Fire Chief position review, Fire Department review including pre-fire plan program: *Completed.* New fire chief hired on a part time basis (three days per week) to be further reviewed in 2018.

Develop and implement an Economic Development Strategy: *Ongoing.* A consulting firm was retained. Terms of reference were adopted by council and a seven member select committee was appointed by council. Currently involved in developing a Strategic Plan and Community Brand with full community consultation and outreach.

Conduct a Service Capacity Review: *Ongoing.* Consultants were hired. Carried out an internal capacity review analysis.

Information Technology Services Review: *Completed.* Undertook an internal review of computer service requirements and submitted a Request for Proposals for consulting services. The District retained Sea to Sky Network Solutions Inc. to provide information technology services.

Corporate Telephone System: *Ongoing.* Council approved funding to replace the current corporate phone system with a computer integrated and direct in dial system.

Objectives for 2018

Council has set forth a list of objectives for 2018, including but not limited to:

- Completion of the Economic Development Strategic Plan and Branding process.
- Implementation of the new phone system.
- Completion of the OCP rewrite.
- Finalize the Service Capacity Review process and submit the final confidential report to Council.
- Strengthen relationships with Snaw-Naw-As (Nanoose) First Nation and rewrite and adopt archeological policy, development notice / communication protocol, and new fire services agreement, and hold joint District of Lantzville / Snaw-Naw-As First Nation meeting.

Performance Measures

- Degree of implementation of the above initiatives and projects.
- Increase in current infrastructure.
- Health of the organization as a whole.
- Community consultation, participation and outreach.

DEPARTMENTAL REPORTS

General Government

CORPORATE ADMINISTRATION

The Director of Corporate Administration is responsible for:

- statutory duties of the corporate officer per section 148 of the *Community Charter*, including keeping the corporate seal and accepting service of notices and documents on behalf of the corporation, and acting as the Signing Officer
- receiving and distributing correspondence, including referrals to Council and/or staff
- developing the agenda for Council and committee meetings, ensuring accurate minutes of Council and committees are prepared and actions are tracked
- preparing reports, bylaws, and policies for the Chief Administrative Officer (CAO) and Council's consideration, and conducting research assignments and special projects
- providing procedural advice and administrative support to Council, committees and the CAO
- the records management system including maintaining and safeguarding minutes, bylaws and other records, and providing public access to records
- communications such as the community newsletter, website, and publications, including publishing notices and advertisements, and assisting with special events and public relations
- administering oaths and taking affirmations, affidavits and declarations, and certifying copies of bylaws and other documents
- organizing and conducting the District's elections and referendums



In addition to the above, the Director of Corporate Administration continues to: act as the Freedom of Information and Protection of Privacy Coordinator, Secretary to the Board of Variance, and Acting CAO when required; provide assistance with Human Resources functions; and liaise with the public, elected officials, advisory bodies, Provincial ministries, and other local governments.

Progress on 2017 Objectives

Begin preparations for 2018 general local election pursuant to legislation: *Preparations initiated.*

Phase III Sanitary Sewer Collection System Local Area Service by Council initiative with alternate approval: *Alternate Approval Process Completed, project authorizing bylaws adopted, and updated communications with Province and Property Owners.*

Update bylaw index, consolidate bylaws, review bylaws and provide recommendations: *Ongoing.*

Update policy index, review policies and provide recommendations: *Ongoing.*

Update records management system, including complete capital purchase for fire-resistant cabinet for filing permanent records: *Completed.*

Increase and improve corporate communications consistent with District policies on communication, engagement and transparency: *Ongoing.* District website content updated and new program information added, and increased communication of new programs (e.g. OCP & Water Master Plan, Economic Development initiatives), etc. including through ads, newsletters, Constant Contact emails and social media.

Objectives for 2018:

- Conduct 2018 general local election.
- On-board new Council and coordinate new Council orientation.
- Implement electronic agenda process.
- Update bylaw index, consolidate bylaws, review bylaws and provide recommendations.
- Update policy index, review policies and provide recommendations.
- Maintain improved corporate communications consistent with District policies on communication, engagement and transparency.
- Website update.
- Transition acting as Parks and Recreation Commission and Minetown Day staff liaison/support to Community Planner and complete projects in progress.
- Recruiting and preparing for management interns.

Performance measures:

- Election compliant with legislation and good voter turnout.
- Completed comprehensive Council orientation.
- Reduced paper due to electronic agenda.
- Enhanced website.
- Increased communications, including completion of website update.
- Adoption of updated or new bylaws and policies, and consolidation of more bylaws.



DEPARTMENTAL REPORTS

General Government

FINANCIAL SERVICES

The Director of Financial Services is responsible for:

- statutory duties of the financial officer per section 149 of the *Community Charter*, including the following:
 - (a) receiving all money paid to the municipality;
 - (b) ensuring the keeping of all funds and securities of the municipality;
 - (c) investing municipal funds, until required, in authorized investments;
 - (d) expending municipal money in the manner authorized by the council;
 - (e) ensuring that accurate records and full accounts of the financial affairs of the municipality are prepared, maintained and kept safe;
 - (f) exercising control and supervision over all other financial affairs of the municipality.
- Preparing the 5-year financial plan
- Preparing the annual financial statements and other financial reporting
- Act as the District's Collector
- Assume the duties and responsibilities of Acting Chief Administrative Officer as required



Progress on 2017 Objectives

Complete the implementation of asset accounting and asset management software:

Complete. Software purchase is complete and asset accounting data has been uploaded.

Complete an in-depth review of finance systems: *Complete.* The finance systems review was completed in 2017.

Objectives for 2018:

- Commence temporary borrowing for Sanitary Sewer Phase III.

Performance measures:

- Degree of implementation of the above noted initiative.

DEPARTMENTAL REPORTS

Protective Services

FIRE SUPPRESSION, PREVENTION, AND RESCUE

The Fire Chief is responsible for:

- Overall fire safety of the municipality
- Training and education for fire personnel
- Ensuring budgets and operations are managed responsibly
- Maintaining certifications and accreditations of fire personnel
- Fire inspections
- Public education on fire safety

In addition to the above, Protective Services is working to establish up-to-date financial and administrative procedures, and maintaining a positive, sound relationship with the community.



Progress on objectives for 2017:

Equipment inventory and Asset Management plan: *Completed.*

Review of administrative procedures: *Initiated and ongoing.* With the hire of the new paid Part-Time Fire Chief, he is working along with the Office of the Fire Commissioner to ensure the District is in compliance with the Provincial legislative requirements.

Playbook Fire Service Level: *Completed.* Review different training programs available. The member of the Lantzville Fire Department will be starting the National Fire Protection Association 1001 training in January of 2019 through the Vancouver Island Emergency Response Academy.

Objectives for 2018:

- **Complete review of administrative procedures:** Review and update the operational guidelines for compliance with the Provincial legislative requirements.
- **Playbook Fire Service Level:** Lay the framework for certifying the firefighters in 2019 to the National Fire Protection Association (NFPA) 1001 training.
- **Community Relationships:** Meet with community groups to promote fire safety and review agreements with mutual aid partners.

Performance measures:

- Instructor training certification for NFPA 1001 evaluation.
- Increase presence in the community.
- Demonstrate value for service to the public.
- Updated agreement with mutual aid partners.



DEPARTMENTAL REPORTS

Community Planning

DEVELOPMENT PLANNING

The primary role of the Planning Department is to provide the District with a planning program to promote the orderly and economic development of the community by adhering to the District's Official Community Plan, Zoning and Subdivision Bylaws.

Progress on 2017 Objectives:

Complete a Comprehensive Review of the Official Community Plan. *Ongoing.* Carrying over from the fall of 2015 launch of the Official Community Plan review, the District solicited feedback from residents in a variety of forms (questionnaires, kitchen table meetings, community workshops and community-wide survey). The input received was incorporated into the draft Official Community Plan. The draft OCP also incorporated much of the draft Village Commercial Core Improvement Plan.

Research and public engagement regarding the legalization of secondary suites: *Ongoing.* As part of the Official Community Plan review process, the District has attempted to gauge the level of support by asking residents whether or not they supported suites through the use of a community-wide survey. The results of the survey indicate that suites are generally supported throughout the community and the new OCP contains policy to support the same. Once the OCP is adopted, the District will work with the community to develop regulations for this type of use.

District approval of land use bylaws (i.e. OCP, Zoning) when required: *Ongoing.* In 2017, there were 3 Rezoning applications, 3 Development Permit applications, and 2 Development Variance applications.



Development Planning continued...



Objectives for 2018:

- Council adoption of a new Official Community Plan.
- Commencing a review of the Zoning Bylaw to ensure consistency with the new OCP.

Performance Measures:

- Council approval of OCP revisions and amended zoning bylaws, after consultation with residents and other interested parties/stakeholders.
- Applicant satisfaction with process.
- Developer satisfaction with process.



DEPARTMENTAL REPORTS

Community Planning

LAND DEVELOPMENT AND SUBDIVISION APPROVAL

The Approving Officer processes subdivision applications to ensure that all legislative requirements are met, District policies and bylaws are adhered to, and that development approval is coordinated among District departments and outside agencies.

Progress on 2017 Objectives:

Subdivision applications/approvals are done in a timely manner: *Ongoing.* There were five subdivision applications received in 2017. Work on the Foothills subdivision application for 103 lots continued through 2017.

Objectives for 2018:

- Subdivision applications/approvals are done in a timely manner.
- Subdivision applications/approvals are given subject to legislation requirements and that adhere to the District's low impact development standards.
- Subdivision applications/approvals are given subject to application of the District's various applicable bylaws and policies.

Performance Measures:

- Timely manner in which subdivision applications/approvals are processed.
- Subdivisions are developed to the standards pursuant to District bylaws.



DEPARTMENTAL REPORTS

Engineering, Public Works & Parks

OVERVIEW

The District has three full-time employees in this department, which ensure the safe and efficient operation of the District's waterworks, sanitary sewer collection systems, storm drainage systems, parks, municipal buildings, signage and other related facilities and equipment. In addition, a casual on-call employee provides services on an as-needed basis.



Engineering services

Engineering services continued to be contracted to Koers & Associates Engineering Ltd in 2017.

Transportation services (roads and drainage):

A municipality is responsible for maintaining local roads within its boundaries. The District contracts this service directly to Windley Contracting Ltd. The public works department provides some road maintenance services such as pothole repairs, signage and other minor road repair items.





Waterworks

The District supplies and distributes water for household use, commercial and fire suppression purposes to approximately 900 properties. The District is responsible for ensuring that the water it supplies meets strict drinking water quality guidelines. The District is also responsible for maintaining and improving the equipment and infrastructure related to this supply and distribution system.

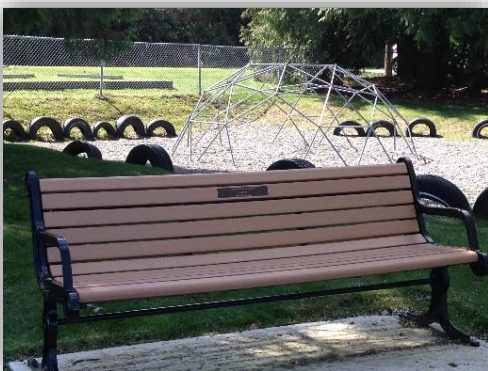
Sewer Collection

The District provides sewer collection services for approximately 460 properties. The District is responsible for maintaining and improving the District-owned equipment and infrastructure related to this system within federal and provincial regulations.



Parks and Recreation

The District maintains various parks, playgrounds, and road ends within the District.



Progress on 2017 Objectives:

Complete a Water Master Plan: *Completed*

The District completed the Water Master Plan in early 2018. All works were completed within budget.

Complete a watermain replacement project on Peterson Road: *Carried Forward*

The replacement of the water main on Peterson Road was tendered but came in over budget. The project was postponed to 2018 so that it could be tendered with other projects. It is the District's hope that an increase in scale of the project when tendered with other projects will provide a better bid.

Complete an interconnection pipe to connect the District of Lantzville water system to the City of Nanaimo's water system: *Completed*

The District completed the construction of the Interconnection Piping in 2017. All works were completed within budget.

Complete a replacement of the Storm Drainage Pipe under Rumming Road: *Carry Forward*

The work for the Rumming Road culvert replacement has not been completed. Engineering and survey work was completed, and a preliminary design was being worked on. A landslide occurred in the area where the Ministry of Transportation took over the site and rerouted the water flow around the Rumming Road culvert. The District is currently having the culvert site assessed by geotechnical engineers to identify what work is now required due to the water being routed elsewhere.

Complete the installation of an air conditioning system in the District of Lantzville Administration Building: *Completed*

An air conditioning unit was installed in the Municipal Hall in 2017 and was within budget.

Complete an asphalt replacement project for Peterson Road: *Carried Forward*

The Asphalt replacement of Peterson Road must follow the replacement of the watermain along Peterson Road. As the tender for the water main replacement tender came back over budget, the tender for the asphalt replacement was never released.

Complete a Mountain Bike Skills Park:

Completed

Mountain Bike Skills Park was completed in early 2018 within budget.



Objectives for 2018:

- Complete a watermain replacement project on Peterson, Lantzville, Metro and Mart Roads.
- Complete a closure plan for the Storm Drainage Pipe under Rummung Road.
- Complete an asphalt replacement project for Peterson Road and a portion of Aulds Road.
- Complete a storm drainage culvert replacement on Lantzville Road.
- Complete the replacement of the Huddlestone Park Playground Equipment.
- Rehabilitate District of Lantzville Water Well 5.
- Complete construction of a Water Reservoir.
- Begin construction of the Phase III Sanitary Sewer Installation Project.
- Complete the upgrade to the Men's Washroom at Costin Hall.
- Contracted services (Engineer of Record) cost & service delivery analysis and comparison, and report to council.



Performance Measures:

- Completion of capital and operating projects within the 2017 Financial Plan parameters.
- Increase in wellfield capacity.
- Increase of Fire Flow capacity.
- Number of complaints from residents.



DEPARTMENTAL REPORTS

Building Inspection

Building Inspectors enforce the Building Code and regulatory bylaws governing building, heating, plumbing, and zoning. The District contracts with the Regional District of Nanaimo to provide Building Inspection services to the residents of Lantzville. In 2017, there was a total of 32 building permits issued, of which, only six permits were for new single-family dwellings. The estimated construction value was \$4.1 million.

Progress on 2017 Objectives:

Building permit applications/approvals are done in a timely manner: *Ongoing.* Building permits continue to be issued on a timely basis in accordance with regulatory and legislative requirements including District bylaws.

Building permits are issued subject to meeting B.C. Building Code requirements, District bylaws, and other regulations as applicable: *Ongoing.* Building permits were issued in consultation with District staff and in accordance with B.C. Building Code requirements, District bylaws, and other regulations as applicable.

Objectives for 2018:

- Building permit applications/approvals and inspections are done in a timely manner.
- Building permits are issued subject to meeting B.C. Building Code requirements, District bylaws, and other regulations as applicable.
- RDN contracted services return on investment analysis, and report to council.

Performance Measures:

- The timely manner in which applications/approvals are processed.

DEPARTMENTAL REPORTS

Emergency Management

The District has contracted with the Regional District of Nanaimo for the provision of emergency preparedness, response and recovery services. This contractual arrangement has the Regional District of Nanaimo providing the District of Lantzville with an Emergency Program Coordinator (EPC) on a permanent basis.

Progress on 2017 Objectives:

- EPC's continuing attendance at various conferences/workshops and participation in the Mid-Island Emergency Program Coordinators Committee, Regional Community Recovery Working group (focus on recovery/resilience in the community), and BC Association of Emergency Managers.
 - Ongoing recruitment, orientation and training of local ESS volunteers to ensure operational readiness.
 - Ongoing establishment of Neighbourhood Emergency Preparedness (NEP) groups and participation in public education and preparedness.
 - Coordinate continuing emergency response training for District staff as needed.
 - Coordinate emergency response training for elected officials.
 - Participate in Emergency Preparedness Week in May 2017.
 - Continue community communications and presentations regarding emergency preparedness.
 - Applied for an Emergency Preparedness Grant and received approval.
 - Inventory all Emergency Operation Center supplies and materials, and replace as required.
- (NOTE: All of the above noted matters are in progress as they are yearly operational matters)



Objectives for 2018

- The 2017 Objectives will also be the 2018 objectives but subject to change to address new opportunities or challenges.
- Purchase equipment for District of Lantzville Emergency Operation Center.
- RDN contracted services return on investment analysis and report to council.

Performance Measures:

- Education and training that facilitates EPC, staff and Council competencies to effectively respond to and recover from an emergency or disaster.
- Number of NEP and ESS volunteers recruited.
- Emergency Response Centre is operational.
- EOC supplies are current and emergency communications capacity is sufficient.

DEPARTMENTAL REPORTS

Bylaw Enforcement

The District has a contractual arrangement with the Regional District of Nanaimo to provide bylaw enforcement services to Lantzville residents. Bylaw enforcement officers investigate complaints from residents relating to such matters as dangerous dogs, noise, and land use matters. The District's policy when dealing with enforcement issues is complaint driven with a strong focus on seeking voluntary compliance whenever possible. In 2017, bylaw enforcement investigated and resolved 37 complaints within the District.

Progress on 2017 Objectives:

- Review, adopt, rescind, and amend current bylaws as developed by staff: *Ongoing.*
- Complete current compliance-based enforcement case files: *Completed.*

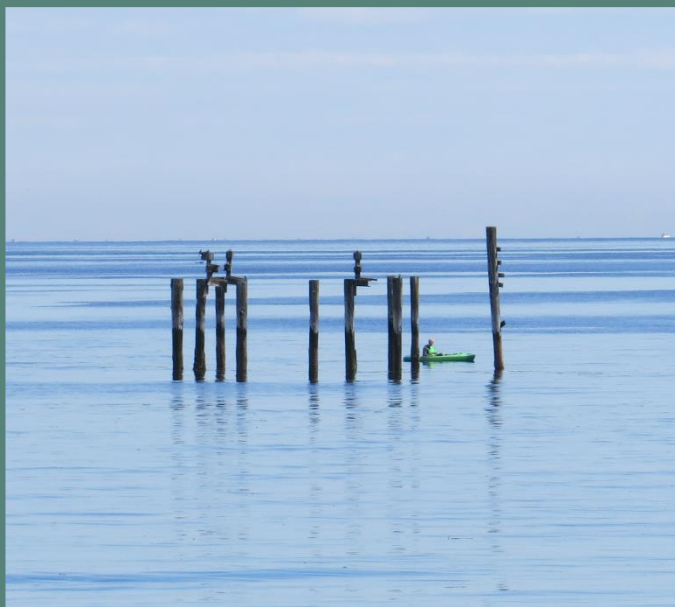
Objectives for 2018:

- Complete new compliance-based enforcement case files.
- Respond to and investigate complaints in a timely manner.
- RDN contracted services return on investment analysis and report to council.

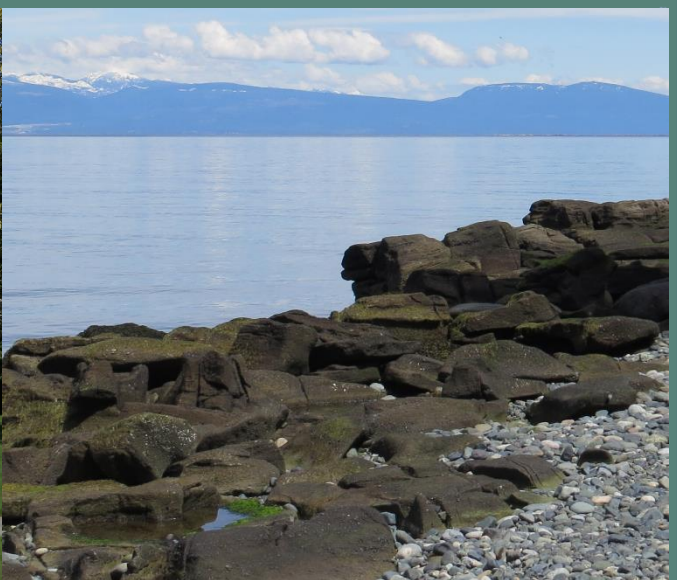
Performance Measures:

- Number of bylaw enforcement files closed.
- Number of contraventions resolved on a voluntary basis.





FINANCIAL SECTION



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DISTRICT OF LANTZVILLE

STATEMENT OF RESPONSIBILITY

The accompanying financial statements of the District of Lantzville (the “District”) are the responsibility of the District’s management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards for local governments as recommended by the Public Sector Accounting Board of The Chartered Professional Accountants of Canada. A summary of the significant accounting policies is described in the notes to the financial statements. The preparation of financial statements 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 financial statements. These systems are monitored and evaluated by management.

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

The financial statements have been audited by Grant Thornton 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 financial statements. Their opinion is based upon an examination conducted in accordance with Canadian generally accepted auditing standards, performing such tests and other procedures as they consider necessary to obtain reasonable assurance that the financial statements are free of material misstatement and present fairly the financial position and results of the District in accordance with Canadian public sector accounting standards.


Ronald Campbell, CLGM
Chief Administrative Officer
May 7, 2018



AUDITORS' REPORT



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INDEPENDENT AUDITORS' REPORT

To the Mayor and Councillors of
THE DISTRICT OF LANTZVILLE

Report on Financial Statements

We have audited the accompanying financial statements of the District of Lantzville, which comprise the statement of financial position as at December 31, 2017, the statement of operations, change in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Auditors' Report continued...

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of The District of Lantzville as at December 31, 2017, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Other Matter

The financial statements of the District of Lantzville for the year ended December 31, 2016, were audited by another accounting firm and are presented for comparative purposes only.

The logo for Grant Thornton LLP, featuring the company name in a stylized, handwritten-style script.

Chartered Professional Accountants

Nanaimo, BC
May 7, 2018



DISTRICT OF LANTZVILLE

Financial Statements

Year ended December 31, 2017



District of Lantzville

STATEMENT OF FINANCIAL POSITION

As at December 31, 2017 with comparative information for 2016

	2017	2016
Financial assets:		
Cash (Note 3)	\$ 499,206	\$ 1,684,506
Investments (Note 3)	10,184,388	7,107,511
Taxes receivable	130,953	150,597
Accounts receivable	243,613	194,201
Inventories for resale	720	1,293
	11,058,880	9,138,108
Liabilities:		
Accounts payable and accrued liabilities	388,770	577,266
Deposits	30,252	18,650
Deferred revenue (Note 4)	3,682,798	1,751,405
Prepaid property taxes	139,115	86,960
Employee future benefits obligations (Note 5)	95,129	68,852
	4,336,064	2,503,133
Net financial assets	6,722,816	6,634,975
Non-financial assets:		
Tangible capital assets (Note 6 and Schedule A)	31,836,720	31,987,775
Inventory of supplies	17,119	9,548
Prepaid expenses	42,612	45,089
	31,896,451	32,042,412
Accumulated surplus (Note 7)	\$ 38,619,267	\$ 38,677,387

Commitments and contingent liabilities (Note 11)

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

Approved by:

Jeannie Beauchamp, CPA, CGA, MBA
Director of Financial Services

District of Lantzville



STATEMENT OF OPERATIONS

For the year ended December 31, 2017 with comparative information for 2016

	Financial Plan	2017	2016
Revenue:			
Taxation, net (Note 8)	\$ 2,418,023	\$ 2,432,617	\$ 2,348,126
Sales of services	695,644	725,010	693,187
Grants and government transfers (Note 9)	3,045,500	672,180	445,380
Investment income	60,600	155,401	83,147
Penalties and fines	32,200	36,064	37,924
Net gain on sale	-	-	1
Development charges earned	202,820	1,377	56,861
Contributions from developers and others	3,000	7,582	2,460
Other revenue from own sources	123,430	150,726	86,721
Total revenues	6,581,217	4,180,957	3,753,807
Expenses: (Note 10 and Schedules C)			
General government services	1,362,631	1,287,678	1,041,223
Transportation services	861,892	1,153,505	742,155
Protective services	488,042	500,620	490,168
Solid waste collection	183,675	187,320	180,553
Recreation and cultural services	347,129	330,616	328,118
Community development services	78,269	107,144	70,715
Sewer	286,293	263,377	288,988
Water	464,150	408,817	393,112
Total expenses	4,072,081	4,239,077	3,535,032
Annual surplus (deficit)	2,509,136	(58,120)	218,775
Accumulated surplus, beginning of year	38,677,387	38,677,387	38,458,612
Accumulated surplus, end of year	\$ 41,186,523	\$ 38,619,267	\$ 38,677,387

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

District of Lantzville



STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

For the year ended December 31, 2017 with comparative information for 2016

	Financial Plan	2017	2016
Annual surplus (deficit)	\$ 2,509,135	\$ (58,120)	\$ 218,775
Acquisition of tangible capital assets	(5,509,698)	(881,425)	(578,344)
Amortization of tangible capital assets	731,000	771,283	743,708
Loss on the disposal of tangible capital assets	-	261,197	11,399
Proceeds on sale of tangible capital assets	-	-	1
	(2,269,563)	92,935	395,539
Acquisition and consumption of inventory of supplies	-	(7,571)	(1,626)
Acquisition and consumption of prepaid expenses	-	2,477	(5,485)
		(5,094)	(7,111)
Change in net financial assets	(2,269,563)	87,841	388,428
Net financial assets at beginning of year	6,634,975	6,634,975	6,246,547
Net financial assets at end of year	\$ 4,365,412	6,722,816	\$ 6,634,975

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

District of Lantzville



STATEMENT OF CASH FLOWS

For the year ended December 31, 2017 with comparative information for 2016

	2017	2016
Cash provided by (used in):		
Operating transactions:		
Annual surplus (deficit)	\$ (58,120)	\$ 218,775
Items not involving cash:		
Amortization of tangible capital assets	771,283	743,708
Loss on the disposal and write-down of tangible capital assets	261,197	11,399
Changes in non-cash operating assets and liabilities:		
Accounts receivable	(49,412)	(28,835)
Inventories for resale	573	(73)
Taxes receivable	19,644	15,592
Accounts payable and accrued liabilities	(188,496)	220,547
Deposits	11,602	10,700
Deferred revenue	1,931,393	184,250
Prepaid property taxes	52,155	7,412
Employee future benefit obligations	26,277	12,805
Inventory of supplies	(7,571)	(1,626)
Prepaid expenses	2,477	(5,485)
Cash provided by operating transactions	2,773,002	1,389,169
Financing transactions:		
Investments	(3,076,877)	(5,011,909)
Capital transactions:		
Proceeds from sale of tangible capital assets	-	1
Acquisition of tangible capital assets	(881,425)	(578,344)
Cash used in capital transactions	(881,425)	(578,343)
Increase (decrease) in cash and cash equivalents	(1,185,300)	(4,201,083)
Cash and cash equivalents, beginning of year	1,684,506	5,885,589
Cash and cash equivalents, end of year	\$ 499,206	\$ 1,684,506

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



NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2017 with comparative information for 2016

The District of Lantzville is a municipality that was incorporated on June 25, 2003 pursuant to the issue of Letters Patent dated April 3, 2003. The District operates under the provisions of the *Local Government Act* and *Community Charter* of British Columbia. The District's principal activities include the provision of local government and services to residents of the incorporated area. These services include government, fire protection, solid waste collection, parks and recreation, planning and development, and water and sewer services.

1. Significant Accounting Policies:

The financial statements of the District of Lantzville (the "District") are prepared by management in accordance with Canadian public sector accounting standards for local 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) Reporting Entity:

The financial statements include a combination of all the assets, liabilities, accumulated surplus, revenues, and expenses of all the District's activities and funds. Inter-departmental balances and organizational transactions have been eliminated.

Consolidated entities: The District does not control any significant external entities and accordingly no entities have been consolidated with the financial statements.

(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. Expenses paid in the current period and attributable to a future period are recorded as prepaid.

(c) Revenue Recognition:

- i. Taxation revenues are recognized at the time of issuing the property tax notices for the fiscal year.
- ii. Sales of services and user fee revenues are recognized when the service or product is rendered by the District and the amounts are received or become receivable.
- iii. Unrestricted government transfers are recognized as revenue in the year in which the transfer is authorized by the issuing government, and when any eligibility criteria has been met. Restricted government transfers, in the way of grants or other transfers, are recognized as revenue in the year in which the stipulations are met.
- iv. Revenue unearned in the current period is recorded as deferred revenue.



NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2017 with comparative information for 2016

1. Significant Accounting Policies: (continued)

- v. Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue is added to the investment and included in deferred revenue.

(d) Deferred Revenue:

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

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

(e) Cash and Investments:

Cash and investments consist of cash on deposit in qualifying institutions as defined in the *Community Charter*. Investments are recorded at cost plus amounts reinvested.

(f) Employee Future Benefits Payable:

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

Sick leave and other retirement benefits are also available to the District's employees. The costs of these benefits are estimated based on the actual service and current salary and wage. The obligations under these benefit plans are accrued based on projected benefits as the employees render services necessary to earn the future benefits.

(g) Deposits:

Receipts restricted by third parties are deferred and reported as deposits and are refundable under certain circumstances. Deposits that are prepayments are recognized as revenue when qualifying expenditures are incurred.



NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2017 with comparative information for 2016

1. Significant Accounting Policies: (continued)

(h) Non-Financial Assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of business. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the change in net financial assets for the year.

i. Tangible Capital Assets:

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

Asset	Useful Life - Years
Land	Indefinite
Land Improvements	10 – 50
Buildings	15 – 80
Equipment	5 – 10
Roads Infrastructure	10 – 75
Vehicles	10 – 25
Sewer Infrastructure	10 – 100
Water Infrastructure	10 – 100

Amortization is calculated monthly, commencing the month the asset is put in service, and ending the month prior to disposal. Assets under construction are not amortized until the asset is available for productive use.

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

ii. Contributions of Tangible Capital Assets:

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



NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2017 with comparative information for 2016

1. Significant Accounting Policies: (continued)

iii. Works of Art, and Historical Treasures:

The District manages and controls various works of art and non-operational historical cultural assets. These assets are not recorded as tangible capital assets and are not amortized due to the subjectivity of their value.

iv. Interest Capitalization:

The District capitalizes interest costs associated with the acquisition or construction of a tangible capital asset.

v. Leased Tangible Capital Assets:

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

vi. Inventory of Supplies:

Inventory of supplies held for consumption is recorded at the lower of cost and replacement cost.

(i) Use of Estimates:

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at a point in time, the reported amounts of revenues and expenses during the reporting period, and the disclosure of contingent assets and liabilities at the date of the financial statements. Significant estimates include assumptions used in estimating historical cost and useful lives of tangible capital assets, estimating provisions for accrued liabilities, and in estimating provisions of employee future benefits. Actual results could differ from these estimates. Adjustments, if any, will be reflected in operations in the period of settlement.

(j) Comparative Figures:

Certain comparative figures have been reclassified to conform with presentation adopted in the current year.



NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2017 with comparative information for 2016

1. Significant Accounting Policies: (continued)

(k) Future Accounting Pronouncements:

A number of new standards and amendments to standards are not yet effective for the year ended December 31, 2017 and have not been applied in preparing these financial statements. Those expected to potentially impact the financial statements of the District are as follows:

i. **PS3450 - Financial Instruments:**

Financial instruments PS3450 and Foreign Currency Translation PS2601 have been approved by the PSAB and are effective for years commencing on or after April 1, 2019. The standards are to be adopted prospectively from the date of adoption. The new standards provide comprehensive requirements for the recognition, measurement, presentation and disclosure of financial instruments and foreign currency transactions. Under PS3450, all financial instruments, including derivatives, are included on the statement of financial position and are measured either at fair value or amortized cost based on the characteristics of the instrument and the entity's accounting policy choices.

ii. **PS2601 – Foreign Currency Translation:**

This section revises and replaces the existing Section PS2600 Foreign Currency Translation. This section applies to fiscal years beginning on or after April 1, 2019, with early adoption permitted.

iii. **PS1201 – Financial Statement Presentation:**

This Section revises and replaces the existing Section PS1200 Financial Statement Presentation. This section applies to fiscal years beginning on or after April 1, 2019, with early adoption permitted.

iv. **PS2200 – Related Party Disclosures:**

This Section defined a related party and establishes disclosures required for related party transactions. Disclosure of information about related party transactions and the relationship underlying them is required when they have occurred at a value different from that which would have been arrived at if the parties were unrelated. This Section applies to fiscal years beginning on or after April 1, 2017, with early adoption permitted.

v. **PS3320 – Contingent Assets:**

This section establishes disclosure standards on contingent assets. This Section applies to fiscal years beginning on or after April 1, 2017, with early adoption permitted.



NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2017 with comparative information for 2016

1. Significant Accounting Policies: (continued)

vi. PS3420 – Inter-entity transactions:

This section establishes how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective. This Section applies to fiscal years beginning on or after April 1, 2017, with early adoption permitted.

vii. PS3380 – Contractual Rights:

This section establishes disclosure standards on contractual rights. This Section applies to fiscal years beginning on or after April 1, 2017, with early adoption permitted.

viii. PS3430 – Restructuring Transactions:

This section establishes disclosure standards on how to account for and report restructuring transactions by both transferors and recipients of assets and/or liabilities, together with related program or operating responsibilities. This Section applies to fiscal years beginning on or after April 1, 2018, with early adoption permitted.

2. Financial Instruments:

The District's financial instruments consist of cash and investments, accounts receivable, taxes receivable, accounts payable and accrued liabilities, and deposits. The carrying amount of these financial instruments approximates their fair value because they are short-term in nature or because they bear interest at market rates.

Unless otherwise noted, it is management's opinion that the District is not exposed to significant interest or credit risks arising from these financial instruments.

3. Cash and Investments:

Cash and investments are comprised of cash on hand, cash on deposit at financial institutions and investments held in the Municipal Finance Authority of British Columbia investment funds.

	2017	2016
Cash	\$ 499,206	\$ 1,684,506
Investments	10,184,388	7,107,511
	\$ 10,683,594	\$ 8,792,017



NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2017 with comparative information for 2016

3. Cash and Investments: (continued)

Cash deposited at the Coastal Credit Union earns interest at a rate in the range of prime minus 1 to 2%. Investments consist of short-term investments in the Municipal Finance Authority of BC money market fund and bond funds as well as Guaranteed Investment Certificates with various financial institutions. Investments have yields ranging from 0.70% to 2.30%

Included in cash and cash equivalents and investments are the following restricted amounts:

	2017	2016
Statutory reserves	\$ 4,009,856	\$ 3,696,588
Restricted investments – development cost charges	401,550	362,756
	\$ 4,411,406	\$ 4,059,344

4. Deferred Revenue:

Deferred revenue is comprised of the following as at December 31:

	2017	2016
Community Works (Gas Tax) Funds	\$ 1,393,378	\$ 1,339,121
Development Cost Charges	401,550	362,756
Other Deferred Revenue	1,887,870	49,528
	\$ 3,682,798	\$ 1,751,405

Community Works (Gas Tax) Funds

The Community Works funding is provided by the Government of Canada. The use of the funding is established by a funding agreement between the District and the Union of British Columbia Municipalities. These funds may be used towards designated public transit, community energy, water, wastewater, solid waste and capacity building projects, as specified in the funding agreement.

District of Lantzville



NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2017 with comparative information for 2016

4. Deferred Revenue: (continued)

Development Cost Charges

Development cost charges are comprised of the following at December 31:

	2016	Receipts	Interest	Eligible Expense	2017
Water	\$ 120,188	\$ 7,787	\$ 2,235	\$ 3,894	\$ 126,316
Sewer	55,434	12,365	1,030	6,182	62,647
Drainage	71,639	9,447	1,332	-	82,418
Highway Facilities	44,295	7,742	823	1,377	51,483
Parkland	71,200	6,162	1,324	-	78,686
	\$ 362,756	\$ 43,503	\$ 6,744	\$ 11,453	\$ 401,550

Development cost charges in the amount of \$3,894 for Water and \$6,182 for Sewer were refunded to a payee in 2017.

5. Employee Future Benefit Obligations:

Employee benefit obligations represent accrued benefits as follows:

	2017	2016
Vacation payable	\$ 29,297	\$ 18,503
Accrued sick leave	65,832	50,349
	\$ 95,129	\$ 68,852

Accrued vacation is the amount of vacation entitlement carried forward into the next year. Employee benefit obligations also include accumulated sick leave banks that may be drawn down in future years. These sick leave entitlements may only be used while employed by the District and are paid out on retirement under certain conditions.

Municipal Pension Plan

The District and its employees contribute to the Municipal Pension Plan ("the Plan"), a jointly trusteesd pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of the benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2015, the plan has about 189,000 active members and approximately 85,000 retired members. Active members include approximately 37,000 contributors from local government.



NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2017 with comparative information for 2016

5. Employee Future Benefit Obligations: (continued)

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

The most recent actuarial valuation of the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis.

The District paid \$78,917 (2016 - \$66,291) for employer contributions, while employees contributed \$74,294 (2016 - \$59,306) to the Plan in fiscal 2017.

The next valuation will be at December 31, 2018 with results available in 2019.

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

6. Tangible Capital Assets (Schedule A):

(a) Assets under construction:

Assets under construction having a value of \$128,149 (2016 - \$525,531) have not been amortized. Amortization of these assets will commence when the asset is put into service.

(b) Contributed tangible capital assets:

Contributed capital assets are recognized at fair market value at the date of contribution. The value of contributed capital assets received during the year is \$nil (2016 - \$nil)

(c) Tangible capital assets disclosed at nominal values:

Where an estimate of fair value could not be made, the asset has been recognized at a nominal value.

(d) Write-down of tangible capital assets:

Tangible capital assets having a value of \$1 (2016 - \$nil) have been written down during the year. A tangible capital asset with a value of \$261,196 was transferred to the City of Nanaimo in 2017.

District of Lantzville



NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2017 with comparative information for 2016

7. Accumulated Surplus:

Accumulated surplus consists of individual fund surplus and reserve funds as follows:

	2017	2016
Equity in Tangible Capital Assets	\$ 31,836,720	\$ 31,987,775
Unrestricted General Fund Surplus	2,395,155	2,777,624
Unrestricted Sewer Fund Surplus	(300,342)	(453,135)
Unrestricted Water Fund Surplus	677,878	668,535
Statutory Reserve Funds (Schedule B)	4,009,856	3,696,588
	\$ 38,619,267	\$ 38,677,387

Reserve funds are comprised of the statutory reserve funds shown in Schedule B.

8. Net Taxes Available for Municipal Purposes:

The District is required to collect taxes on behalf of, and transfer these amounts to, other government agencies noted below. Taxes levied over or under the amounts requisitioned are recorded as accounts payable or receivable.

	2017	2016
Taxes:		
Property / parcel taxes	\$ 5,274,361	\$ 5,254,438
Payments in lieu of taxes	16,983	19,467
1% utility taxes	50,705	50,727
	5,342,049	5,324,632
Less taxes levied for other authorities:		
School District	1,820,677	1,882,129
School District - policing	210,111	207,466
Regional Hospital District	177,904	175,710
Regional District of Nanaimo	659,683	665,395
BC Assessment Authority	40,879	45,644
Municipal Finance Authority	178	162
	2,909,432	2,976,506
Net taxes available for municipal purposes	\$ 2,432,617	\$ 2,348,126

Net taxes available for municipal purposes includes \$178,101 for the Vancouver Island Regional Library (2016 - \$171,109).

District of Lantzville



NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2017 with comparative information for 2016

9. Government Grants and Transfers

	2017	2016
Operating transfers from provincial government:		
Strategic Communities Investment Fund Grant	\$ 436,130	\$ 435,290
New Building Canada Fund – Small Communities Fund	16,312	-
Other	26,269	10,090
Operating transfers from federal government:		
New Building Canada Fund – Small Communities Fund	16,312	-
Federal Gas Tax	177,157	-
	\$ 672,180	\$ 445,380

10. Expenditure by Object and Segment

The District's operations and activities are organized and reported by Fund. These Funds include General, Water, and Sewer. The District's expenditures by object are reported in Schedule C – Schedule of Segment Disclosures. The following are the activities/services provided by each of the segments reported on:

GENERAL FUND

General Government

General government services includes all administrative aspects of the District including corporate administration, finance, human resources and legislated services to the residents of the District.

Transportation Services

Transportation services is comprised of annual maintenance of all municipally owned roads, storm drainage, sidewalks, street signs, street lighting, traffic signals and transportation vehicle fleet used to provide services to the District.

Protective Services

Protective services includes the fire department, building inspection, bylaw enforcement, and emergency planning.

Solid Waste Collection

Solid waste management includes fees related to residential solid waste curbside collection services.

Community Development Services

Community development services includes land use planning, subdivision, development, and mapping.



NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2017 with comparative information for 2016

10. Expenditure by Object and Segment: (continued)

Recreation and Cultural Services

Recreation and Cultural Services is comprised of services meant to improve the health and development of citizens of Lantzville. This segment includes maintenance and development of all parks and green spaces within the District as well as the District's financial contribution to the services provided by the Vancouver Island Regional Library.

SEWER FUND

Sewer services includes the management and maintenance of the sanitary sewer collection system.

WATER FUND

Water services includes the management and maintenance of the water distribution system including reservoirs, wells, and hydrants.

11. Commitments and Contingencies:

- (a) The Nanaimo Regional District ("RDN") debt, under provisions of the *Local Government Act*, is a direct, joint and several liability of the RDN and each member municipality within the RDN, including the District.
- (b) The District is a defendant in various lawsuits. The District records an accrual in respect to legal claims that are likely to be successful and for which a liability amount is reasonably determinable. The remaining claims, should they be successful as a result of litigation, will be recorded when a liability is likely and determinable. The District is insured through membership in the Municipal Insurance Association ("MIA") of British Columbia. Under this program, member municipalities are to share jointly for general liability claims against any member in excess of \$10,000. Should the MIA pay out claims in excess of premiums received, it is possible that the District, along with other participants, would be required to contribute towards the deficit.



District of Lantzville

SCHEDULE OF TANGIBLE CAPITAL ASSETS

For the year ended December 31, 2017

</											



District of Lantzville

SCHEDULE OF STATUTORY RESERVE FUNDS

For the year ended December 31, 2017

	Winter Road Maintenance	Capital Works	Asset Replacement	Fire Truck	Park Development	Park Acquisition	Asset Replacement	Asset Replacement	2017 Total	2017 Financial Plan	2016
	GENERAL FUND						SEWER FUND	WATER FUND			
Opening balance	\$ 17,525	\$ 1,503,329	\$ 648,388	\$ 232,496	\$ 260,052	\$ 36,670	\$ 234,369	\$ 763,759	\$ 3,696,588	\$ 3,696,588	\$ 3,282,459
Transfers in	5,000	469,358	48,425	100,000	-	-	40,000	236,300	899,083	883,225	922,049
Interest earned	326	27,951	12,055	4,323	4,835	682	4,358	14,200	68,730	-	35,815
Transfers out	(17,431)	(52,331)	(27,168)	-	-	-	-	(557,614)	(654,544)	(2,013,978)	(543,735)
Closing balance	\$ 5,420	\$ 1,948,307	\$ 681,700	\$ 336,819	\$ 264,887	\$ 37,352	\$ 278,727	\$ 456,645	\$ 4,009,857	\$ 2,565,835	\$3,696,588

Schedule B



District of Lantzville

SCHEDULE OF STATUTORY SEGMENT DISCLOSURES

For the year ended December 31, 2017

	General Government Services	Transportation Services	Protective Services	Solid Waste Collection	Recreation and Cultural Services	Community Development Services	Sewer	Water	2017	2017 Financial Plan
REVENUE										
Taxation	\$ 662,727	\$ 593,673	\$ 257,653	\$ -	\$ 348,275	\$ 55,143	\$ 190,756	\$ 324,390	\$ 2,432,617	\$ 2,416,148
Sales and services	-	-	-	187,865	-	-	201,055	336,090	725,010	711,119
Grants and government transfers	462,400	-	-	-	-	-	32,623	177,157	672,180	3,045,500
Investment income	137,303	-	-	-	-	-	7,098	11,000	155,401	60,600
Penalties and fines	26,760	-	-	-	-	-	3,393	5,911	36,064	32,200
Net Gain on Sale	-	-	-	-	-	-	-	-	-	-
Development charges earned	-	1,377	-	-	-	-	-	-	1,377	202,820
Contributions from developers and others	-	-	-	-	2,340	-	-	5,242	7,582	3,000
Other revenue from own sources	91,786	-	17,313	-	6,227	35,400	-	-	150,726	109,830
	1,380,976	595,050	274,966	187,865	356,842	90,543	434,925	859,790	4,180,957	6,581,217
EXPENSES										
Salaries, wages and benefits	740,289	83,616	183,209	-	90,424	101,044	28,451	142,134	1,369,167	1,348,714
Materials and supplies	137,119	424,441	108,466	5,540	17,025	783	15,603	36,619	745,596	468,840
Contracted services	260,090	170,024	88,367	181,780	2,299	-	74,967	79,775	857,302	880,993
Other	94,297	87,446	36,969	-	193,852	5,317	34,631	43,217	495,729	642,534
Amortization	55,883	387,978	83,609	-	27,016	-	109,725	107,072	771,283	731,000
	1,287,678	1,153,505	500,620	187,320	330,616	107,144	263,377	408,817	4,239,077	4,072,081
SURPLUS / (DEFICIT)	\$ 93,298	\$ (558,455)	\$ (225,654)	\$ 545	\$ 26,226	\$ (16,601)	\$ 171,548	\$ 450,973	\$ (58,120)	\$ 2,509,136

Schedule C - 2017



District of Lantzville

SCHEDULE OF STATUTORY SEGMENT DISCLOSURES

For the year ended December 31, 2016

	General Government Services	Transportation Services	Protective Services	Solid Waste Collection	Recreation and Cultural Services	Community Development Services	Sewer	Water	2016	2016 Financial Plan
REVENUE										
Taxation	\$ 672,427	\$ 459,433	\$ 286,464	\$ -	\$ 371,361	\$ 45,673	\$ 188,378	\$ 324,390	\$ 2,348,126	\$ 2,333,526
Sales and services	-	-	-	182,090	-	-	192,876	318,221	693,187	671,827
Grants and government transfers	182,347	120,166	74,926	-	55,995	11,946	-	-	445,380	781,250
Investment income	75,677	-	-	-	-	-	2,824	4,646	83,147	60,600
Penalties and fines	29,225	-	-	-	-	-	3,074	5,625	37,924	29,380
Net Gain on Sale	1	-	-	-	-	-	-	-	1	-
Development charges earned	-	56,861	-	-	-	-	-	-	56,861	88,825
Contributions from developers and others	2,460	-	-	-	-	-	-	-	2,460	-
Other revenue from own sources	32,630	-	17,351	-	13,640	23,050	-	50	86,721	105,770
	994,767	636,460	378,741	182,090	440,996	80,669	387,152	652,932	3,753,807	4,071,178
EXPENSES										
Salaries, wages and benefits	657,211	82,127	155,072	-	81,871	68,168	33,162	130,251	1,207,863	1,192,370
Materials and supplies	52,365	175,440	99,022	-	19,811	-	81,449	28,269	373,050	423,298
Contracted services	181,028	85,841	78,348	176,537	2,209	-	7,749	79,081	526,984	732,665
Other	103,749	39,498	66,355	4,016	197,113	2,547	56,443	46,592	683,427	616,644
Amortization	46,870	359,249	91,371	-	27,114	-	110,185	108,919	743,708	731,000
	1,041,223	742,155	490,168	180,553	328,118	70,715	288,988	393,112	3,535,032	3,695,977
SURPLUS / (DEFICIT)	\$ (46,456)	\$ (105,695)	\$ (111,427)	\$ 1,537	\$ 112,878	\$ 9,954	\$ 98,164	\$ 259,820	\$ 218,775	\$ 375,201

Schedule C – 2016



STATISTICAL SECTION

(UNAUDITED)



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DEMOGRAPHICS

POPULATION OF LANTZVILLE 2013-2017

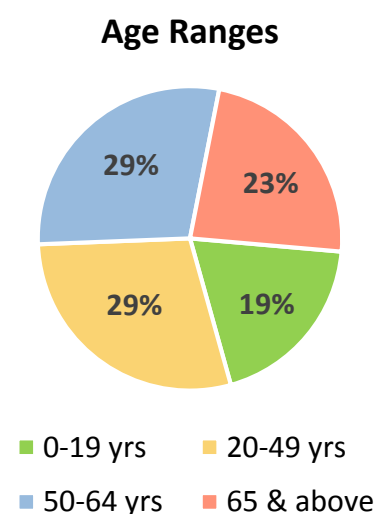
	2013	2014	2015	2016	2017
Total Population Estimates	3,503	3,500	3,388	3,401	3,379
% Change from Prior Year	-4.1%	-0.1%	-3.2%	0.4%	-0.6%

Source: BC Statistics per <https://www2.gov.bc.ca>

LANTZVILLE - MOST RECENT CANADIAN CENSUS (2016)

Total private dwellings	1,517
Population density per square KM	130.2
Land area in square KMs	27.68

Age Ranges	Total	Male	Female
0-14 years	505	265	240
15-19 years	190	100	90
Subtotal: 0-19 years	695	365	330
20-34 years	455	250	205
35-49 years	580	270	310
Subtotal: 20-49 years	1035	520	515
50-59 years	685	330	355
60-64 years	350	175	175
Subtotal: 50-64 years	1035	505	530
65-79 years	670	355	320
80-94 years	165	80	80
95 years and above	5	0	5
Subtotal: 65 years and above	840	435	405
TOTAL	3605	1825	1780



Source: Statistics Canada > Census Profile, 2016 Census per <http://www12.statcan.gc.ca>

Note: 2016 totals differ due to differences in methodologies between BC Statistics population estimates versus Stats Canada Census.

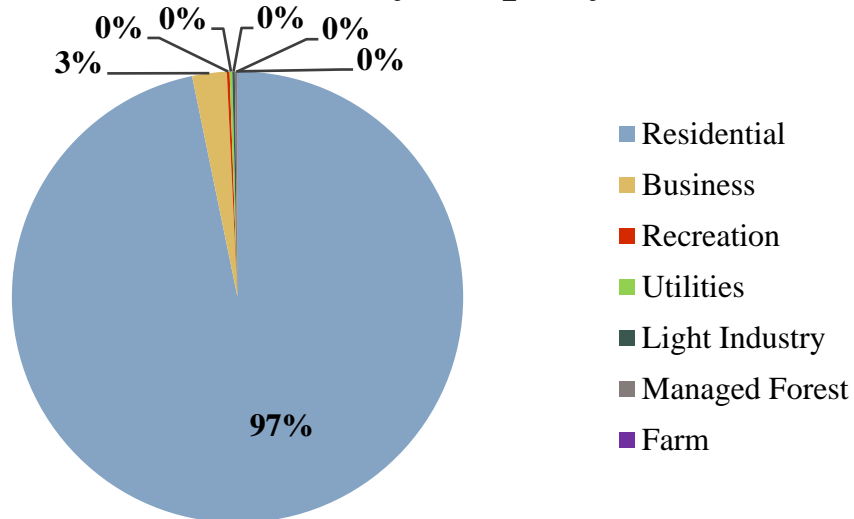
ASSESSMENT VALUES BY PROPERTY CLASS

TAXABLE ASSESSMENTS OF LAND AND IMPROVEMENTS 2013-2017 (IN THOUSANDS)

Property Class	2013	2014	2015	2016	2017
Residential	674,822	682,914	682,719	738,172	819,436
Business	18,780	18,812	19,084	19,079	20,952
Recreation	1,627	1,684	1,748	1,658	1,658
Light Industry	1,479	1,417	1,730	1,441	1,606
Utilities	1,454	1,517	1,459	1,484	1,531
Managed Forest	1,227	1,120	1,245	1,360	1,498
Farm	105	106	101	101	108
	699,494	707,570	708,086	763,295	846,789

Source: BC Assessment

2017 Assessment by Property Class



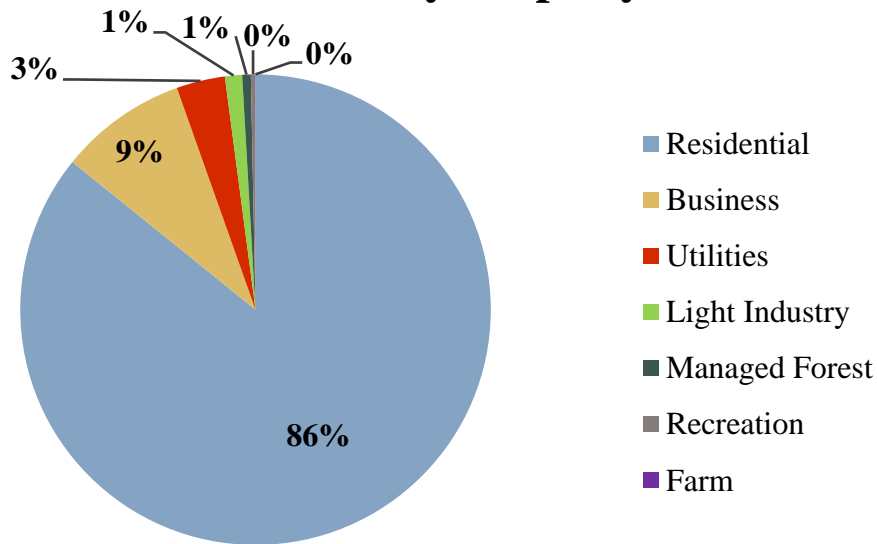
TAX REVENUE BY PROPERTY CLASS

TAX REVENUE BY PROPERTY CLASS 2013-2017

Property Class	2013	2014	2015	2016	2017
Residential	1,239,175	1,282,377	1,315,053	1,348,714	1,419,100
Business	137,944	141,302	147,040	139,440	145,143
Utilities	52,560	54,648	52,220	53,537	55,281
Light Industry	19,012	18,619	23,323	18,426	19,470
Managed Forest	8,449	7,887	8,993	9,318	9,728
Recreation	5,228	5,532	5,892	5,301	5,025
Farm	251	259	254	241	243
	<u>1,462,620</u>	<u>1,510,624</u>	<u>1,552,774</u>	<u>1,574,978</u>	<u>1,653,990</u>

Source: District of Lantzville Finance Department

2017 Tax Revenue by Property Class



REVENUES BY SOURCE

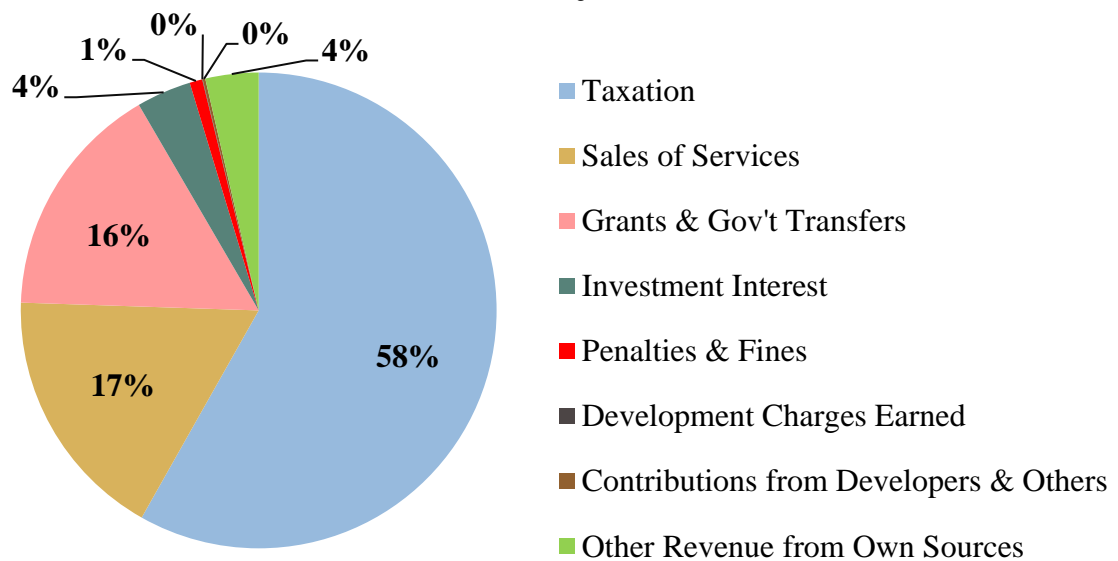
REVENUES BY SOURCE 2013-2017

	2013*	2014	2015	2016	2017
Taxation	1,462,202	2,229,320	2,315,597	2,348,126	2,432,617
Grants in Lieu of Taxes	76,421	-	-	-	-
Utility Taxes and Fees	1,100,582	-	-	-	-
Services and Fees	87,760	-	-	-	-
Sales of Services	-	655,401	637,183	693,187	725,010
Grants and Gov't Transfers	301,068	296,323	472,695	445,380	672,180
Investment Interest	71,608	70,603	58,778	83,147	155,401
Penalties and Fines	-	33,573	31,829	37,924	36,064
Net Gain on Sale	-	-	-	1	-
Development Charges Earned	-	-	-	56,861	1,377
Contributions from Developers and Others	-	14,570	5,664	2,460	7,582
Other Revenue from Own Sources	57,155	84,237	99,733	86,721	150,726
	3,156,796	3,384,027	3,621,479	3,753,807	4,180,957

Source: District of Lantzville Finance Department

*2013 figures reflect the financial statements at that time. A restatement occurred in 2015 which included an amendment to the 2014 comparative figures (shown above).

2017 Revenues By Source



EXPENDITURES BY FUNCTION & OBJECT

EXPENSES BY MAJOR FUNCTION/PROGRAM 2013-2017

	2013*	2014	2015	2016	2017
General Gov't Services	780,446	875,249	953,604	1,041,223	1,287,678
Transportation Services	654,366	707,527	643,042	742,155	1,153,505
Protective Services	361,777	375,572	412,653	490,168	500,620
Solid Waste Collection	195,556	177,490	162,668	180,553	187,320
Recreation & Cultural Services	119,154	293,821	308,944	328,118	330,616
Community Development Services	69,568	94,022	63,265	70,715	107,144
Sewer	223,709	231,530	268,253	288,988	263,377
Water	319,092	345,486	394,376	393,112	408,817
	<u>2,723,668</u>	<u>3,100,697</u>	<u>3,206,805</u>	<u>3,535,032</u>	<u>4,239,077</u>

Source: District of Lantzville Finance Department

*2013 figures reflect the financial statements at that time. A restatement occurred in 2015 which included an amendment to the 2014 comparative figures (shown above).

EXPENSES BY OBJECT 2013-2017

	2013*	2014	2015	2016	2017
Salaries, Wages and Benefits	946,162	1,030,769	1,098,965	1,207,863	1,369,167
Materials and Supplies	109,611	356,534	393,038	373,050	745,596
Contracted Services	391,559	373,447	370,193	526,984	857,302
Other	559,999	607,218	607,868	683,427	495,729
Amortization	716,337	732,729	736,741	743,708	771,283
	<u>2,723,668</u>	<u>3,100,697</u>	<u>3,206,805</u>	<u>3,535,032</u>	<u>4,239,077</u>

Source: District of Lantzville Finance Department

*2013 figures reflect the financial statements at that time. A restatement occurred in 2015 which included an amendment to the 2014 comparative figures (shown above).

SURPLUS/(DEFICIT)

ANNUAL SURPLUS/(DEFICIT) 2013-2017

	2013*	2014	2015	2016	2017
Annual Surplus/(Deficit)	433,128	283,330	414,674	218,775	(58,120)

Source: District of Lantzville Finance Department

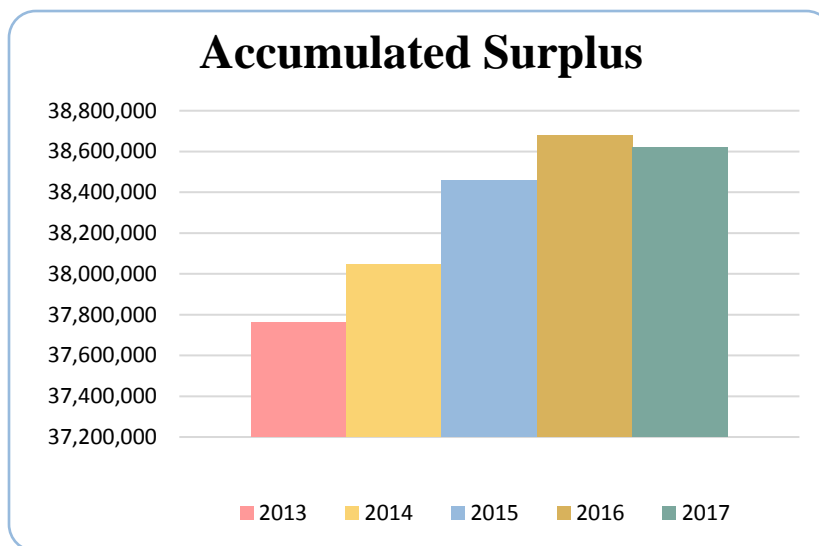
*2013 figures reflect the financial statements at that time. A restatement occurred in 2015 which included an amendment to the 2014 comparative figures (shown above).

ACCUMULATED SURPLUS 2013-2017

	2013*	2014	2015	2016	2017
Accumulated Surplus	37,670,245	38,043,938	38,458,612	38,677,387	38,619,267

Source: District of Lantzville Finance Department

*2013 figures reflect the financial statements at that time. A restatement occurred in 2015 which included an amendment to the 2014 comparative figures (shown above).

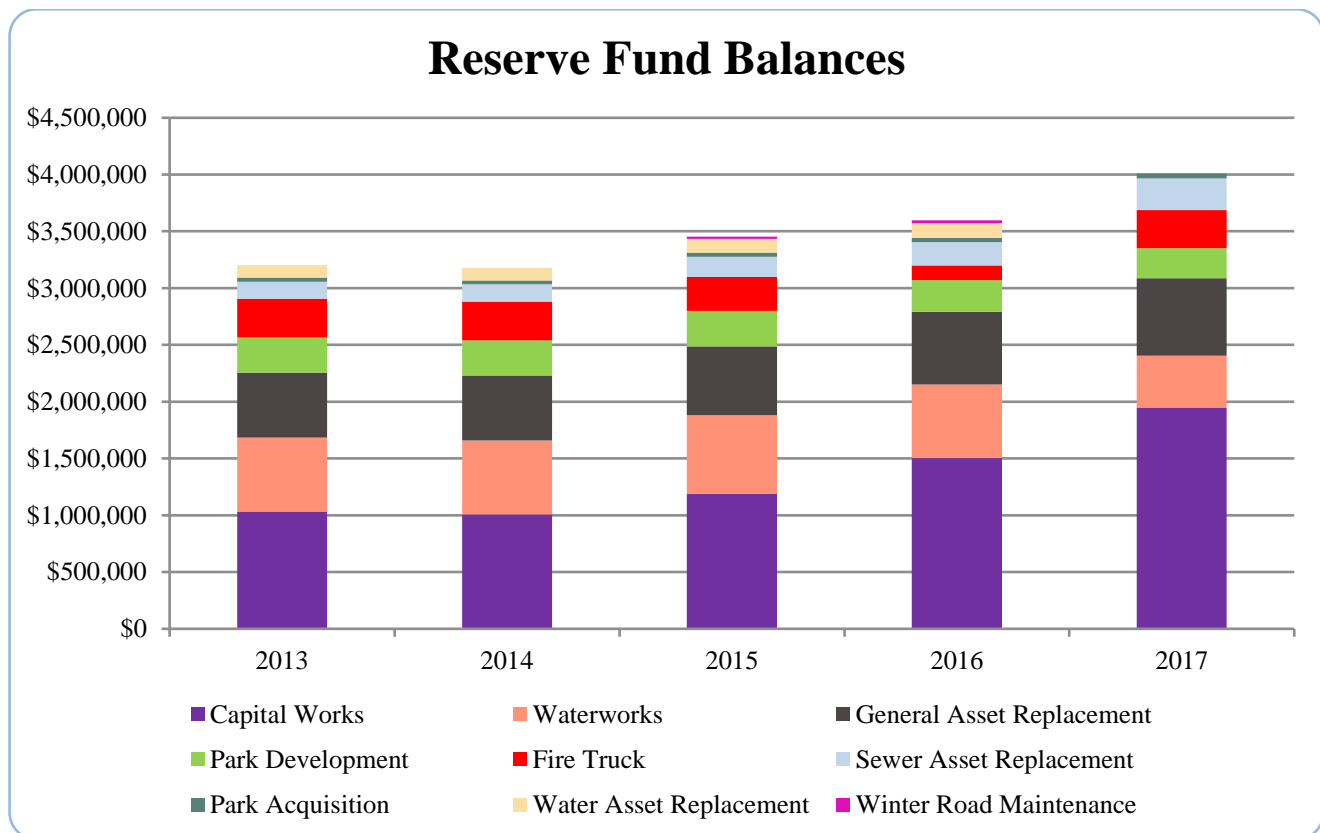


RESERVE FUND BALANCES

RESERVE FUND BALANCES 2013-2017

	2013	2014	2015	2016	2017
Capital Works	1,033,560	1,008,377	1,187,660	1,503,329	1,948,307
Waterworks	650,750	692,727	646,933	763,759	456,645
General Asset Replacement	571,085	605,180	640,031	648,388	681,700
Park Development	310,298	313,091	278,892	260,052	264,887
Fire Truck	340,136	298,901	130,723	232,496	336,819
Sewer Asset Replacement	151,507	178,988	206,356	234,369	278,727
Park Acquisition	35,761	36,083	36,343	36,670	37,352
Water Asset Replacement	110,744	120,078	129,243	-	-
Winter Road Maintenance	-	21,154	26,338	17,525	5,420
	<u>3,203,841</u>	<u>3,274,579</u>	<u>3,282,459</u>	<u>3,696,588</u>	<u>4,009,857</u>

Source: District of Lantzville Finance Department



ASSETS & NEW CONSTRUCTION

ACQUISITION OF TANGIBLE CAPITAL ASSETS 2013-2017

	2013	2014	2015	2016	2017
Acquisition of TCA	758,349	1,007,920	903,567	578,344	881,425

Source: District of Lantzville Finance Department

NEW CONSTRUCTION 2013-2017

	2013	2014	2015	2016	2017
New Construction Assessment	4,321,112	5,258,005	4,433,468	3,483,800	6,146,624

Source: District of Lantzville Finance Department

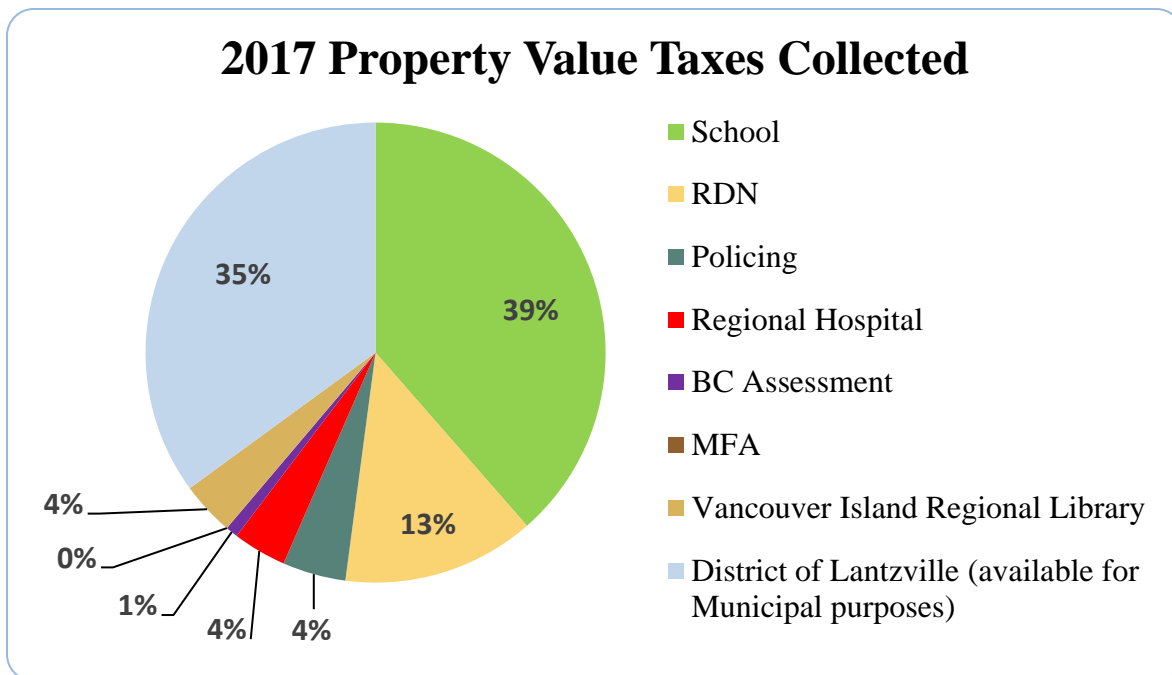


OTHER STATISTICS

TOTAL TAXES COLLECTED FOR OTHER AGENCIES 2013-2017

	2013	2014	2015	2016	2017
School	1,846,321	1,867,136	1,847,599	1,882,129	1,820,677
Regional District of Nanaimo	567,491	598,711	635,902	665,395	659,683
Policing	191,668	197,547	202,303	207,466	210,111
Regional Hospital	166,031	168,666	168,511	175,710	177,904
BC Assessment	47,095	48,025	46,457	45,644	40,879
Municipal Finance Authority	148	150	150	162	178
	2,820,767	2,882,249	2,900,922	2,976,506	2,909,432

Source: District of Lantzville Finance Department



Source: District of Lantzville Finance Department

OTHER STATISTICS

TOP 10 PRINCIPAL CORPORATE TAXPAYERS FOR 2017

Registered Owner	2017 Municipal Taxes Levied
FortisBC Energy (Vancouver Island) Inc	\$30,209
Telus Communications Inc	20,800
Lone Tree Properties Inc	20,617
Foillan Holdings Inc	17,332
Lantzville Projects Ltd	13,023
679048 BC Ltd	11,901
Hogler Enterprises Ltd	10,737
Winchelsea View Golf Course Ltd	10,191
Datco Holdings Ltd Inc	9,539
Lantzville Hospitality Ltd	8,799
Total Tax Contribution from Top 10 Taxpayers	\$153,148

Total Municipal Tax	\$1,653,990
----------------------------	--------------------

Proportion of municipal tax paid by top ten **9.3%**

Source: District of Lantzville Finance Department

DEBENTURE DEBT

The District of Lantzville has not carried Debenture Debt in the past five years.



OTHER INFORMATION



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DISTRICT OF LANTZVILLE

REPORT ON PERMISSIVE TAX EXEMPTIONS

2017 PERMISSIVE TAX EXEMPTIONS

Amount of Municipal Property Taxes that would have been imposed if no tax exemption 2017

Roll #	Civic Address	Owner	Lessee - Occupant	2017 Taxation Exemption	General Municipal Taxes
350 07917.000	7113 Lantzville Road	Anglican Synod Diocese of BC	St. Phillip's by the Sea Anglican Church	372,016	\$ 1,127
350 07945.100	7244 Lantzville Road (Church)	District of Lantzville	Seaside Community Society – Woodgrove Christian Community Church	304,200	922
350 07920.000	Lot 1, Plan 9671, DL 27G (School Road Tennis Courts – Parking Lot)	District of Lantzville		545,000	1,652
350 07906.500	7225 Lantzville Road	Seaview Centennial Branch #257 of the Royal Canadian Legion		484,300	2,777
350 07919.500	7232 Lantzville Road (Costin Hall)	District of Lantzville	Seaside Community Society	628,000	4,350
351 19458.008	Railways within District boundaries	Island Corridor Foundation	Island Corridor Foundation	76,300	2,755
350 19459.009	Railways within District boundaries	Island Corridor Foundation	Island Corridor Foundation	21,000	758
350 19459.012	Railways within District boundaries	Island Corridor Foundation	Island Corridor Foundation	14,900	538
350 19459.014	Railways within District boundaries	Island Corridor Foundation	Island Corridor Foundation	65,600	2,369
350 19459.017	Railways within District boundaries	Island Corridor Foundation	Island Corridor Foundation	64,600	2,333
350 19459.018	Railways within District boundaries	Island Corridor Foundation	Island Corridor Foundation	87,800	3,171
350 19459.019	Railways within District boundaries	Island Corridor Foundation	Island Corridor Foundation	87,000	3,142
350 19460.003	Railways within District boundaries	Island Corridor Foundation	Island Corridor Foundation	19,700	711
					\$ 26,605

2017 ANNUAL MUNICIPAL REPORT

DECLARATION OF DISQUALIFICATION FROM OFFICE

NIL REPORT

May 9, 2018

No declaration has been made for any Council or former Council member to be disqualified from office under section 111 of the *Community Charter*.

Trudy Coates

Trudy Coates
Director of Corporate Administration



**A special thank you to the following individuals who provided
beautiful photos of Lantzville for this report:**

**Bob Colclough
Laurie Desloges
Fred Spears
Trudy Coates
Coral Sawkins**



**District of Lantzville
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