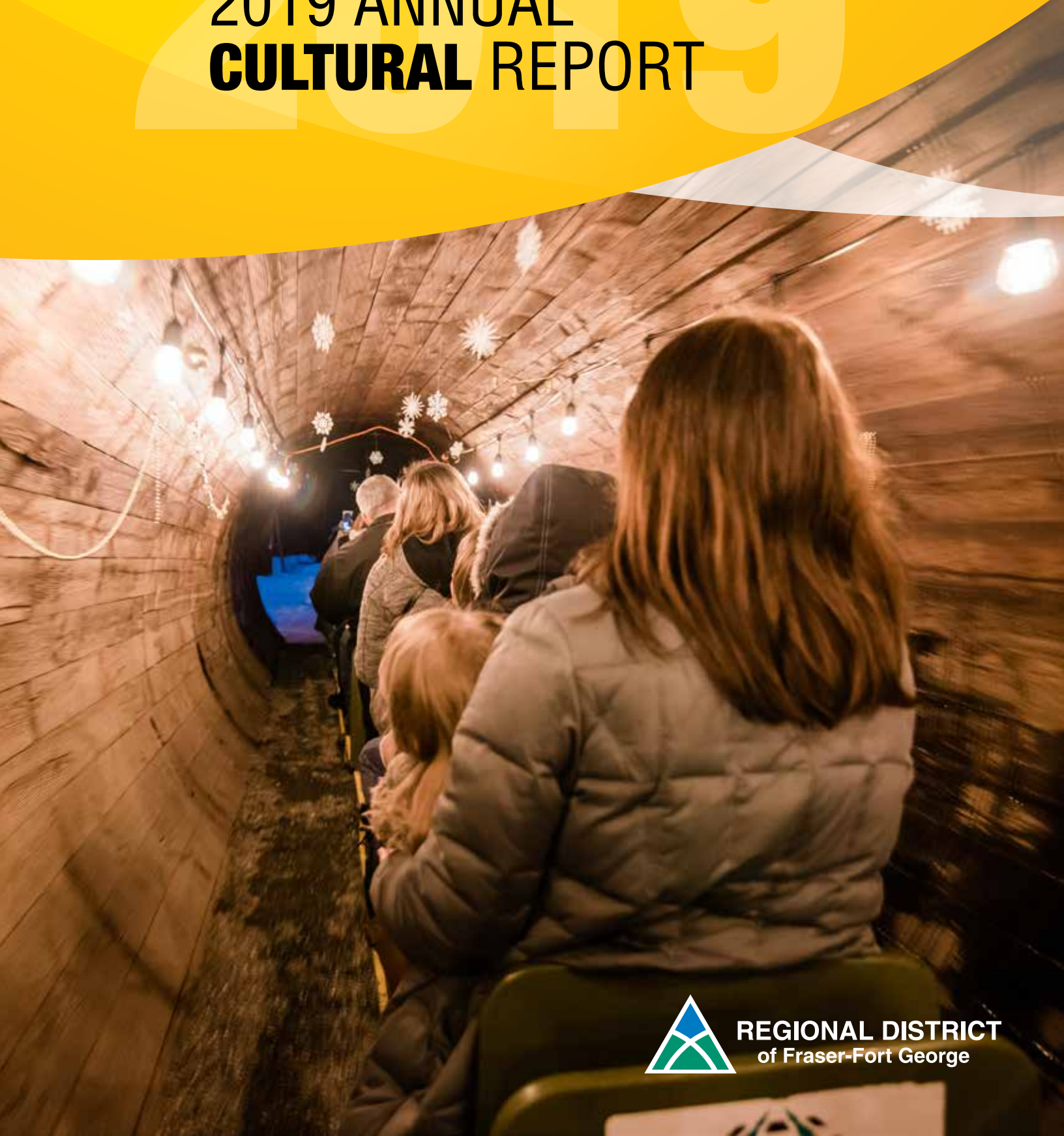


# 2019

REGIONAL DISTRICT OF FRASER-FORT GEORGE  
**2019 ANNUAL  
CULTURAL REPORT**



**REGIONAL DISTRICT**  
of Fraser-Fort George

A young girl with a joyful expression is climbing a grey concrete pillar. She is wearing a teal hooded sweatshirt, dark blue leggings with colorful patterns, pink socks, and pink sneakers. Her right arm is extended upwards, holding onto a metal pole. The background is a blurred outdoor setting with green trees, a white windmill-like structure, and a building with orange accents under a cloudy sky.

## REGIONAL DISTRICT OF FRASER-FORT GEORGE CULTURAL VISION STATEMENT

The RDFFG is recognized locally, provincially and nationally for the high quality and diversity of its cultural offerings.

Residents in large numbers attend the events and facilities and are active in telling visitors to the region about the cultural activities offered throughout the RDFFG.

Both domestic and international cultural tourists have put the RDFFG on their lists of places to visit, creating significant positive economic impact within the RDFFG.

The cultural institutions and events are experiencing sustained growth due to cultural groups working together collaboratively and cooperatively in planning and developing institutions and events.

The cultural vibrancy of the region has resulted in new businesses locating in the RDFFG and existing businesses and institutions are able to attract a qualified work force.



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## **INTRODUCTION**

The Regional District of Fraser-Fort George's Cultural Plan for 2016 - 2020 was produced in 2015 using input from many stakeholders and arts and cultural organizations from throughout the RDFFG. The Cultural Plan was approved by the RDFFG Board in the fall of 2015 and the implementation is ongoing.

The Cultural Plan provides funding and support to eight regional museums, galleries and historic sites. That certainty and stability allows these cultural sites to plan their work more effectively and to continue to enrich our communities through history, art and science. The cultural sites — in Mackenzie, Prince George, McBride and Valemount — give local residents and visitors the opportunity to learn about our past, they help celebrate and interpret community milestones, and they entertain and educate.



# 2019 TOURISM STATISTICS & PERFORMANCE INDICATORS

**BC FERRY TRAFFIC\*** on the Port Hardy to Prince Rupert and Haida Gwaii Routes was up by 8.0 percent, carrying 207,000 passengers.

**HIGHWAY VOLUME\*** on Route 97, from Marguerite Ferry Crossing Rd north, was up 2.4 per cent to 907,493 and Route 16 east of Tete Jaune Cache was 942,668.

## VISITOR VOLUME AT VISITOR INFORMATION CENTRES\*

increased slightly overall to 68,347 in the RDFFG’s four major communities in 2019 when compared to 67,598 in 2018:

	2019	2018	Change
Mackenzie <sup>1</sup>	10,445	10,455	-0.1%
McBride	20,617	22,154	-6.9%
Prince George	13,396	12,443	+7.7%
Valemount <sup>2</sup>	23,889	22,546	+6.0%

<sup>1</sup> open seasonally May to mid-September  
<sup>2</sup> open year round in 2019, previously late April to December in 2018

**AIRPORT PASSENGER VOLUME\*** was down 1.9 per cent at the Prince George Regional Airport to 496,714.

**THE HOTEL OCCUPANCY RATE\*** for Prince George was down 4.6 per cent to 62.8 per cent, while the **AVERAGE DAILY ROOM RATE\*** decreased 4.5 per cent to \$117.

*“To really connect to a region, a destination or a place you need to understand the culture, people and history. An authentic tourism experience is tied to the unique stories of the area, the characters, hardships, innovation, celebration that can be felt as you visit all the cultural institutions, events, parks and areas. By meeting the people, discovering new things, digging in, exploring with all senses a visitor leaves feeling fully immersed and engaged. These experiences provide lasting memories for travellers as well as economic and social benefits for the region and contribute to the overall British Columbia tourism industry which sees \$20 billion in revenues.”*

– Tracey McBride, CEO, Tourism Prince George

\*All data provided by Destination BC for January - December 2019, except Highway Volume which was only available for January - September.



Two Rivers Gallery

## Conclusions

Overall, visitor attendance at the RDFFG’s eight funded cultural sites increased slightly by one per cent in 2019 to over 178,000 people. Over 10,500 school children also visited, an marked increase of 11 per cent when compared to 2018.

As expected, local and regional residents continue to make up the majority of visitors to the attractions; however, the low Canadian dollar makes travel within our country and region attractive to both American and international visitors.

The leadership, staff and volunteers at The Exploration Place, Two Rivers Gallery, Central BC Railway & Forestry Museum, Huble Homestead, Mackenzie & District Museum, Valley Museum & Archives, Whistle Stop Gallery and Valemount Museum & Archives continued to work hard during 2019 and they delivered quality visitor experiences, contributing to the ongoing success of their cultural sites.

### Combined Statistics for the RDFFG’s Eight Funded Cultural Sites

	2019	2018	Change
Visitors	178,561	176,185	+1.3%
Est. outreach contacts <sup>1</sup>	38,231	36,991	+3.4%
Memberships	1,957	1,992	-1.8%
Jobs (full & part time)	66	69	-4.3%
Summer students	46	36	+27.8%
School children visits	10,532	9,434	+11.6%
Volunteers	323	426	-24.2%
Volunteer hours	10,969	9,503	+15.4%
Artifacts, images, documents donated	531	995	-46.6%

<sup>1</sup> includes visits to schools and special events off-site

# CULTURAL MARKETING PROGRAM

Launched in 2008, the cultural marketing program collectively promotes the eight cultural sites funded by the RDFFG. Barkerville Historic Town and Park and the Fort St. James National Historic Site, who have been partners in the marketing program since 2010, pay to participate in the program.

Each year promotional tactics have included a regular newsletter, a website, advertisements, brochures, displays, videos and other marketing initiatives. The program was first branded as the Golden Raven and was refreshed in 2018 as Northern Routes Cultural Experience. The ten participating cultural sites feature branded exterior signage and display partners' brochures for cross-promotion, encouraging longer stays in the RDFFG and supporting regional travel.

Approximately \$75,000 was spent on the cultural marketing program during 2019. This included the following tactics:

- A new website, [northernroutes.ca](http://northernroutes.ca), that went live at the beginning of April 2019. The site was designed with features and functionality identified by the Cultural Services Advisory Committee's Marketing Sub-Committee with a detailed page for each cultural site along with a focus on blog content and promoting special events.
- The program brochure was completely rewritten and redesigned under the Northern Routes branding and was distributed at hotels, RV parks and Visitor Centres throughout the region.
- The move was made from printed newsletters mailed each quarter to a digital e-newsletter format where the articles, or blogs, are housed on [northernroutes.ca](http://northernroutes.ca). Growing a permission-based email distribution list has been challenging and tactics to encourage subscription have included Facebook posts of e-newsletter content, cultural sites to sharing the subscription link with their memberships and contesting.
- Two social media channels - the original Golden Raven Facebook page was renamed, and a new Instagram page, [northern\\_routes](https://www.instagram.com/northern_routes), was started. Regular posts have been made on these channels a minimum of one to two times per week to maintain an online presence. Since the launch of Northern Routes, Facebook likes have increased by 10%. Instagram followers numbered around 270 at the end of 2019 and consistently grow with each post made.
- A specific campaign called Meet You There was developed to add extra excitement around cultural sites' events and increase attendance. Promotional giveaway items, and a set of branded banners, table covers and a large backdrop have been made available to provide onsite awareness at the nine designated events held in 2019.
- Several photography and video projects were undertaken including a new two-minute promotional video created in partnership with Tourism Prince George using existing footage from past projects, new photography at the Exploration Place, Two Rivers Gallery and the Central BC Railway and work began on a series of short videos chronicling key exhibits, characters and artifacts found within the Northern Routes cultural sites.
- Print advertisements appeared in the Northern BC and Tourism Prince George visitor guides, the Milepost, and other local and regional publications.
- The Northern Routes Discovery Pass has also continued, removing barriers for residents to explore the ten museums, galleries and cultural attractions. It is valid for general admission for four adults or children over a loan period of two weeks. The program has been extended throughout the RDFFG and surrounding areas and passes can be borrowed at public libraries in Mackenzie, McBride, Valemount, Wells and Quesnel.



## Looking ahead to 2020

Prior to the arrival of the COVID-19 pandemic, the Northern Routes promotional plans for 2020 centered around a large scale video and photography project, special events promotions and an active online advertising campaign. With all ten cultural sites closing their physical doors from March until at least June, with some still unable to open, the focus and scale of work has changed significantly. A few new photography projects will move ahead at the open and active cultural sites and potentially, some video will be shot. Northern Routes will continue to support all cultural sites' online activities and social media messaging through sharing and boosting of posts.

# OUTREACH

The Exploration Place and Two Rivers Gallery both provide curatorial expertise and support to other RDFFG funded cultural sites as a requirement of their funding agreements. The cultural sites all continue to have strong working relationships and offer support to each other. The Exploration Place has taken a leadership role in the development of a new digital database for public access to artifacts, and digitizing and cataloguing historical records. Two Rivers Gallery's assistance includes methods to display and protect paintings, and outreach programming and exhibitions.

## Regional Outreach Programming

Each year Two Rivers Gallery presents a new project at rural schools on visual art making, allowing students to explore new mediums. In 2019, *Imagination on the Move* was a high-level exploration of sculpture and two summer students were hired as Regional Outreach Coordinators to facilitate the program.

Over one thousand students from Blackburn, Buckhorn, Edgewood, Giscome, Hixon, McBride Centennial, Morfee, Nukko Lake and Valemount elementary schools participated in the program. They learned hand building techniques, experimenting with plasticine and Crayola Model Magic (air-dry modeling clay). Students and teachers enjoyed using their imaginations to mix colors and create unique projects through pre-lessons and classroom visits.

Two Rivers Gallery sent kits to classrooms containing plasticine, tools and the book *Claymates* about clay characters using their imagination to transform into whatever shapes they dream up. The accompanying lesson on additive and subtractive sculpting techniques allowed experimentation with plasticine, creating texture, expression and movement within sculptures. The students were guided through four activities creating meaningful visual responses to their imaginations, communicating their ideas. Many teachers appreciated the resources and planned to share them in future years.

The Regional Outreach Coordinators then travelled to the schools to facilitate more activities. Coil pots and pinch pots were introduced alongside historical and cultural examples from around the world. Students were excited to try techniques that had been used for thousands of years. Demonstrations helped foster creativity and inspired their beautiful works of art. The final project introduced artist Stephanie Kilgast and upcycling and recycling. The students repurposed container lids into sculptures. The students were passionate about combining art and ecology, and many planned to reuse objects from around their houses to create more works of art.

The *Imagination on the Move* program was an enriching experience in education, problem solving, teamwork and creativity. Students and teachers both shared how much they valued *Imagination on the Move* and the visits to their classrooms.





## Regional Outreach Exhibition

Two Rivers Gallery's Regional Outreach Exhibition is an annual program funded by the Regional District of Fraser-Fort George. Every summer a student co-curates an exhibition in Mackenzie, Valemount and McBride. In 2019, the exhibition was coordinated by M.A. student Laurie Cotton Pigeon and co-curated with Assistant Curator, Meghan Hunter-Gauthier.

Over the past years, Two Rivers Gallery has made many efforts to be an inclusive and safe place for the expression of diverse voices. In 2019, the Gallery presented *REDRESS: Sacred Obligation – Indigenous Voices on Reconciliation*, an important exhibition on the residential school experience and its resulting legacy expressed through Indigenous voices. Two Rivers Gallery complemented this effort with a regional outreach exhibition exploring the artistic trajectories of four BC-based Indigenous artists. *Trajectories* highlighted each artist's path developing their practice, while building relationships and forging strong connections to their individual cultures:

- Kristy Auger of Fort St. John uses beading to highlight ideas and values in her artwork. By adding her grandmother's beaded floral designs to woodcut prints on paper, she carries forward her Plains Cree culture and family history.
- Keith Kerrigan of Prince George creates contemporary jewelry inspired by Haida design learned from his family, Haida culture, and the stories of his clients. In this way, his work functions as a meeting point for all three sources of inspiration.
- Lynette La Fontaine, formerly of Prince George, now Saanichton, uses beading as a means to nurture her Métis heritage. Her works in this exhibition are a tribute to a beloved family member and to the process of building a birchbark canoe.
- Angélique Merasty Levac of Prince George, a Cree artist, creates kaleidoscopic designs on bark using her teeth. As one of few people practicing birch bark biting, Merasty Levac gives potential for the art form to be shared with future generations.

The exhibition was accompanied by a catalogue of written interviews with the artists. This publication is an important tool allowing readers to better understand each artist's unique path and copies were distributed at exhibition venues and Two Rivers Gallery.

Approximately 1,854 people attended *Trajectories* over the course of the exhibition:

- Valemount Museum: August 1 - September 1, 444 attendees
- Mackenzie Community Arts Centre: September 12 - October 13, 21 attendees
- Valley Museum & Archives (McBride): October 24 - November 24, 389 attendees
- Rotunda Gallery (UNBC, Prince George): January 3 - February 2, approximately 1,000 attendees


Exhibition curators traveled to Valemount to install *Trajectories* and attend the opening reception, and Meghan and Two Rivers Gallery's Indigenous Programming Intern, Yahlnaaw, installed the exhibition in Mackenzie and attended the opening. The Valley Museum installed the exhibition on their own, and Meghan and Yahlnaaw installed the UNBC exhibition and artists Keith Kerrigan and Angélique Merasty Levac attended the opening reception. *Trajectories* was well received in the media with CBC/Radio-Canada interviewing both curators, and coverage in the Prince George Citizen and the Rocky Mountain Goat.

As always, it was a privilege to work with other museums within the region and have a program that makes contemporary BC artists' work art available in smaller communities and gives valuable hands-on experience to student interns.



A large, rustic wooden barn with a steep gable roof covered in dark, weathered wooden shingles. A family of four is visible in the dark doorway on the left: a man in a light blue shirt carrying a young girl on his shoulders, and a boy in a blue and white patterned shirt. A large wooden door with a diagonal brace is partially open next to the doorway. The background shows a clear sky and some green trees.

# CULTURAL SITES' ACTIVITIES



# THE EXPLORATION PLACE MUSEUM & SCIENCE CENTRE

## 2019 Highlights

2019 was another outstanding year for The Exploration Place as it continues to work with the RDFFG, Science World, the Lheidli T'enneh First Nation, the City of Prince George, and industry partners in museums and science centres provincially and nationally. As a Class A institution it holds over one million archival items, some 1,062 linear feet of space, with over 100,000 archival entries in an on-line public database alone. There are 108 linear feet of books in the Ted Williams Research Library, and over 300,000 items in an artifact collection on more than 1,200 linear feet of shelving space. The Exploration Place sees approximately 100,000 visitors a year. In 2019, outreach activities in the RDFFG reached 16,918 people.

After considerable research, a new collection management database was chosen for the combined archives and museum collections. Argus will result in greater operational efficiency and stronger partnerships between collections, departments, cultural partner institutions, local First Nations and researchers. Ease of use and minimal training time makes for rewarding volunteer opportunities, which helps smaller partner institutions, and increased public accessibility and staff productivity.

In 2019 the Curatorial Team hosted six temporary exhibits, created an in-house *Mr. PG* exhibit and expanded the *Ben Ginter* temporary exhibit to include more items. The five travelling exhibits included *Terry Fox: Running to the Heart of Canada*, *Disheveling: A Hair-Raising Experience*, *Biomimicry: Innovation by Imitation*, *Sound Just Sound*, and *Our Living Languages*. An intimate look at Elder Mary Gouchie's life was also made into a temporary in-house exhibit and showcased alongside *Our Living Languages*. This exhibit was awarded the *Jeanne Clarke Local History Service Award* for 2019. An anonymous donor also providing funding to digitize a large local history photo collection that will be shared widely with the public when the Argus database is launched in 2021. As a part of the strong relationship with the Lheidli T'enneh, a large collection of oral histories was also digitized and work continued together on school-aged educational programs.

The museum's collection is outgrowing the existing vault, so a new partnership with UNBC Archives houses items where they make the most sense for the community. The first items transferred to UNBC were the Northwood Forestry holdings

At The Exploration Place Museum & Science Centre visitors can discover local history, explore hands-on science and enjoy regularly changing exhibits. The museum has a licensed daycare and after school program with its own vehicles to transport children, and a community gardening program nearby at Lheidli T'enneh Memorial Park is offered for children enrolled in the museum's after school care and summer camp programs. In the summer months The Exploration Place also operates the Fort George Railway, along with an ice cream stand in the train station. There is also a well-stocked gift shop in the museum offering souvenirs, snacks and beverages.

The museum is open year round, seven days per week and in 2019 had 19 full time staff, ten part time staff and ten summer students.

related to inventory, historic cut blocks, silviculture, and forest management.

The Exploration Place provided opportunities for community members to enjoy free events in 2019 including Chinese New Year fireworks, National Indigenous Peoples Day, Canada Day, Community Science Celebration, Symbiosis Workshops and the Adult Speaker Series. The Adult Speaker Series was recognized with a national award for Best New Program by the Canadian Association of Science Centres. It showcases the partnership with UNBC by bringing cutting edge researchers to the museum to present their work to the public. The popularity of the program also caught the eye of CBC Daybreak North, which became the series' 2019 media sponsor, a relationship that will continue in the future.

Beyond the building footprint, the museum took part in presenting a number of free community events with cultural partners and community organizations including:

- Willow River Kids Days
- Two Rivers Gallery BMO KidzArt Days
- Summerfest and Winterfest
- Huble Homestead Antique Appraisal
- Prince George Regional Heritage Fair

The Exploration Place also partnered with Two Rivers Gallery to host the 2019 BC Museums Association Conference, again highlighting the role museums play in public discussions around Truth and Reconciliation, Climate Change and Evidence Based Decision Making. The Exploration Place team assisted on the local planning committee, leading session presentations, and hosting a 1920s Speakeasy evening social for delegates.

	<b>2019</b>	<b>2018</b>	<b>Change</b>
Visitors	93,525	92,211	+1.4%
Train passengers	16,918	17,906	-5.5%
Memberships	1,268	1,170	+8.4%
Volunteers	11	15	-26.7%
Volunteer hours	2,632	1,423	+85.0%
Admission revenue <sup>1</sup>	\$657,974	\$642,050	+2.6%
Fundraising revenue <sup>2</sup>	\$107,292	\$80,368	+33.5%
Gift Shop sales <sup>3</sup>	\$128,490	\$135,932	-5.5%
RDFFG grant	\$780,000	\$780,000	-
Other grants	\$302,981	\$283,285	+7.0%
<b>Total operating budget</b>	<b>\$2,122,572</b>	<b>\$2,077,005</b>	<b>+2.2%</b>

<sup>1</sup> Includes program & membership fees

<sup>2</sup> Includes special events, sponsorships & donations

<sup>3</sup> Includes food & ice cream sales



The STEAM Ecosystem began in 2017 as a province-wide network aimed to cultivate equitable access to STEAM. Prince George was the first pilot for *Symbiosis*, led by the museum. In 2019, the Museum graduated to a *Symbiosis* Regional Hub to mentor other pilot communities while also conducting outreach into BC's rural, remote and Indigenous communities. Staff delivered programming to almost 10,000 participants communities including Vanderhoof, Fraser Lake, Burns Lake, Houston, Smithers, Hazelton, Terrace and Bella Coola. The Community Engagement staff reached out to schools, community associations and libraries with free and engaging STEAM content that was planned to continue into 2020.

Team members were also active delivering professional development sessions to regional and industry peers at the Canadian Association of Science Centres Conference, Science and Technology Awareness Network Conference, Canadian Museums Association Conference, Canada Science Policy Conference and BC Museums Association Conference. The Exploration Place also contributed to hosting Museum Hack as part of the BCMA Conference to show museum professionals ways to reimagine their experiences. In addition, the Exploration Place also worked with UNBC Outdoor Recreation and Tourism Management students on how to effectively delivery



programming and the students then exercised their skills with the Fort George Explorers After-School program.

The Integrated Learning department also continued to be active. The Early Explorers Preschool was fully subscribed with 80 children attending and Early Childhood Educators developed a new curriculum on the alphabet and STEAM learning, with all departments participating. The Fort George Explorers After-School program was also fully subscribed, as were the Science Alliance Summer Day Camps for the third year in a row, offering hands-on STEAM learning in the summer for 160 children. Integrated Learning forged new long-term sponsorships for the Science Alliance Bursary program, and also organized the first annual pub night and silent auction. Science Alliance provided outreach to local elementary schools, performing science demonstrations, networking with teachers, and promoting high-quality camps that have been in existence since 1996. The Museum and the Lheidli T'enneh developed a new facet to a long-standing partnership and the Integrated Learning team will be working with the Lheidli to create a new daycare facility focusing on the symbiosis of Indigenous ways of knowing and STEAM learning, providing more quality childcare spaces that are desperately needed within the region.

The Exploration Place would not have achieved all these accomplishments without the leadership and commitment from an amazing staff and management team and at the 2019 Prince George Chamber Business Excellence Awards, the museum was honoured to receive the award for Best Corporate Culture.

## 2020 Plans

Like all cultural attractions, the Exploration Place is significantly impacted by the COVID-19 pandemic. Although the museum is creating new online content and virtual ways to connect with the community, opening its physical space with distancing standards is challenging. In July 2020 their Board of Trustees decided the facility will not reopen until Spring 2021. During the extended closure, renovations are planned including a large, indoor botanical Palaeo-Garden and an expansion to the Animal Ambassador Program and Biome to explore climate, evolution, and the tools of history that could inform the future. The Ted Williams History Hall will also be reconfigured, with more room for in-house exhibits and there will be a new space to showcase Indigenous culture and traditional ways of knowing.



# TWO RIVERS GALLERY



## 2019 Highlights

It was a very productive year for Two Rivers Gallery. Staff participated in visioning exercises and brainstormed about the direction to take the gallery and the impact it should make in the community and the following goals were set for Two Rivers Gallery:

- embed artists into its practice
- develop as an empathetic gallery, making a positive social impact in our the community
- embrace diverse voices throughout the organization

Artists were embedded into practice whenever possible, developing opportunities for them to engage deeply with the public. A strong example of this was the *Unbound* exhibition, curated by Meghan Hunter-Gauthier, which challenged visitors to think differently about books and their value through the work of Jennifer Bowes, Robert Chaplin, Adam David Brown, Angela Grauerholz and Guy Laramée. Drawing on the theme of the exhibition, a panel was hosted exploring the future of books, which included artists Guy Laramée, Adam David Brown, poet Gillian Wigmore, and Indigenous writer Janet Rogers. *Unbound* artists Jennifer Bowes and Robert Chaplin presented talks and Chaplin read from his books and shared his art



Two Rivers Gallery is guided by artistic excellence in exhibitions and programming, and creativity, expression and innovation drive the organization. Remaining relevant to the community, Two Rivers Gallery values engagement through participation and collaboration, contributing to the social benefit of the region. Each year the gallery develops eight exhibitions of contemporary Canadian art in the Canfor galleries, and ten community exhibitions in the Rustad Galleria. Visitors can attend exhibition tours, artist talks or use the self-guided brochures and the hands-on studio to create their own a project inspired by the exhibitions. The Shop at the Gallery offers a wide variety of quality craft and gift items. The upstairs Atrium and studios host art classes, school programming, MakerLab 2RG, special events and creative play for children in the Wildside. Constructed and finished to the highest standards for international calibre exhibitions, the facility is the visual arts headquarters for the region. Two Rivers Gallery is run by the nonprofit Prince George Regional Art Gallery Association. In 2019 there were eight full time and ten part time employees, and six summer students.

with children in the Spring Break Creativity Camp.

Bringing artists from across country to the gallery is essential in introducing the community to a variety of art and ideas. The New Craft Symposium, a partnership between Two Rivers Gallery and Emily Carr University of Art and Design was a wonderful example of community engagement and featured talks and workshops by artists Justin Miles, Kim Werker, Kate Metten, Benny Zenga, Keith Doyle, Emily Smith and Logan Mohr connected artists, organizations and individuals through the common interest of making. These engagements also contribute to the artistic development of our regional artists and help to cultivate a creative community in the north.

Two Rivers Gallery is playing an important role mentoring and encouraging the artistic development of local artists. Twyla Exner, Director of Public Programs, initiated an Artists Connect Group in 2019 bringing artists together to share ideas, develop their practice and support each other's learning. The Rustad Galleria program provides an opportunity for the Curator to work directly with an emerging artist from the conception to execution of an exhibition. Similarly, the Shop and Artisan's Fair are venues for local artists to promote and sell their creations.

In 2019, the gallery was able to provide some exciting opportunities for local artists to work with the public. Cat and Sebastian Nicholson both developed art explorations for BMO KidzArt Dayz and Hoda Zakaria and Harshpreet Kaur facilitated hands-on activities at the Heatwave celebration. Finally, the Trashion Show, a celebration of

	<b>2019</b>	<b>2018</b>	<b>Change</b>
Visitors	36,736	39,963	-8.1%
Memberships	363	480	-24.4%
Volunteers	114	115	-0.9%
Volunteer hours	2,787	2,250	+23.9%
Admission revenue <sup>1</sup>	\$269,330	\$202,007	+33.3%
Fundraising revenue <sup>2</sup>	\$32,371	\$51,283	-36.9%
Gift shop sales	\$53,069	\$60,197	-11.8%
RDFFG grant	\$510,000	\$500,000	+2.0%
Other grants	\$475,802	\$456,247	+4.3%
Total operating budget	\$1,338,057	\$1,353,405	-1.1%

<sup>1</sup> Includes education & program revenue

<sup>2</sup> Includes special events, sponsorships & donations



wearable art, was a new event that provided a platform for local artists to share their creative ideas with the public. The second annual *Trashion Show*, a fundraiser for the gallery is planned for September 2020. Two Rivers Gallery is committed to making a positive social impact within the region and recognizes that art is a vehicle for disseminating information, encouraging discourse and presenting ideas. The *Trashion Show*, in addition being a fabulous spectacle, was an opportunity to divert waste that was headed for the landfill and address issues related to climate change. In the fall, *Grand Theft Terra Firma* artists David Campion and Sandra Shields joined local artist Jennifer Annais Pighin and Indigenous Environmental Planning student Penina Harding for a panel on the important issue of land ownership.

Two Rivers Gallery is also committed to a partnership with the Exploration Place to build a STEAM (Science, Technology, Engineering, Art and Math) ecosystem in Prince George. *The Maker Experience*, in collaboration with the Industry Trades Authority and School District 57, was a wonderful example of STEAM learning at work. We value opportunities where we can bring people together to play, experiment and try to new things. In addition to MakerLab, studio programs and school programs, we hosted one *Booze and Build* event last year which was



impressive evening with 100 adults creating side by side in a social setting.

A most notable achievement in 2019 was *Redress: Sacred Obligation* exhibition, co-curated by Two Rivers Gallery's George Harris and Indigenous Curator Rose Spahan, Lower Nicola & Tsartlip Nations. While the gallery often exhibits work by Indigenous artists, it is usually with one or two in a solo or small group exhibition. This larger exhibition, was a commitment to doing things differently. The Indigenous artists created work in response to reconciliation, often addressing the painful stories of residential schools. It was essential to honour Indigenous voices, from the Curator, to the artists, to the programmers who assisted with the interpretation. Staff worked closely with the Community Cultural Outreach Committee, the Friendship Centre counsellors and Elders throughout the project, building relationships that will continue. Over 200 guests attended the opening reception and for the duration of this exhibition, admission was by donation. Committed to removing barriers to participation, Two Rivers Gallery is extending this by donation initiative into 2020.

Celebrating inclusivity and diversity, Two Rivers Gallery was fortunate to hire Yahlnaaw as the Indigenous Programming Intern. While contributing to program and exhibition development, Yahlnaaw has provided knowledge and guidance, making a lasting impact throughout the organization.



# CENTRAL BC RAILWAY & FORESTRY MUSEUM

## 2019 Highlights

The Railway and Forestry Museum made substantial leaps forward and accomplished a great deal in 2019. Focusing on the strategic plan, new events were implemented, a marketing campaign was developed and the number of visitors to the park increased by over 30% from 2018, and gift shop sales increased by 39%.

Collections policies were updated and in preparation for an intensive inventory process, a moratorium on collecting artifacts was in effect until April 2020. During the summer, staff and students inventoried over 1,800 items in just one of the rail cars! Summer students also worked together on an exhibit focusing on forestry. The curatorial team began an oral history with the PG BC Rail Auxiliary Crew and summer students will transcribe the recordings for a temporary exhibit that will become part of a future permanent Auxiliary Cars exhibit. Some restorations that were started or completed in 2019 include:

- The School House had siding, windows, doors, and electrical repaired, lead paint removal and painting started, and the roof will require attention. Grading, seeding and drainage pipe installation were completed beside the building as well.
- The Yelanka Bunkhouse was painted and the foundation was stabilized.
- The Speeder Shed was retro fit with a forge for pioneer blacksmith to attend events and provide demonstrations.
- The Penny Station Speeder Shed was relocated and sections were repaired or replaced. Painting and the addition of a door will complete the restoration making it ready for a new installation.
- The Speeder Crew Car was completely rebuilt and painted by volunteers and will join the Speeder Flat Car, Pumper Car, Tie Crane Car and A6 Speeder that were all recently restored.
- The 1936 W12 McCormic Deering tractor is in the process of being restored, possibly even to running condition.

The Cottonwood Minitrain travelled within Prince George and as far away as Terrace. The gardens around the park increased, including some that encourage bees and butterflies, and events like Downtown FallFest showcased the garden produce donated to the Firepit Cultural Drop In Centre. Prince George hosted the 2019 BC Museum Association Conference and four staff attended presentations including a Heritage Emergency Response Network course on remediating artifacts.



The Central BC Railway and Forestry Museum celebrates the two industries that built the region. The museum occupies more than three hectares on River Road in Prince George and features over 70 train cars, a steam engine and other rolling stock. The museum has nine historical buildings including the original train station from Penny which was relocated to the site. The archives, gift shop, main gallery and offices are located in the replica train station building. Events like the Celebration of Lights and Friends of Thomas Day make the museum a hive of activity for young and old.

The museum is open all year and in 2019 had five full time staff, two part time staff and 13 summer students.

There were several new events, including Mother’s Day Tea, Steampunk Festival, and Penny Days. The Halloween event, with a haunted train tour “The Final Stop” in the evening, was well received by participants. The year closed with the Celebration of Lights and a record number of attendees – once surpassing over 1,100 people on site in a four hour period.

Through all the events and restoration projects, local businesses were responsive and provided support with items for swag and door prizes, pumpkins, paint for the school house, and serving complimentary coffee and hot chocolate during events.

## 2020 Plans

The year started hosting a ColdSnap workshop, a Family Day event, the PGPL’s Jean Clarke Awards, the Heritage Expo and the exhibit *Beehive Burners Behind Us*. Since the COVID-19 pandemic focus has on been on pivoting engagement and how to best showcase the museum.

Facebook and YouTube are bring utilized extensively, including a *Museum Alphabet* of artifacts and series on exhibits and the Cottonwood Minitrain. The future is uncertain, but virtual events are planned for a Steampunk Festival, Penny Days, Family Fun Day, and Halloween. Virtual tours of rail cars and buildings will be recorded, as well educational programming. Work will continue on the grounds and restoration projects with the aim to finish the School House, the Penny Speeder Shed, the Gift Shop, and begin on the Firehall. If possible, the year will finish with the Celebration of Lights following health regulations.

	2019	2018	Change
Visitors	17,931	12,986	+38.1%
Memberships	36	36	-
Volunteers	71	68	+4.4%
Volunteer hours	2,065	2,096	-1.5%
Admission revenue <sup>1</sup>	\$96,288	\$85,793	+12.2%
Fundraising revenue <sup>2</sup>	\$6,035	\$2,132	+183.1%
Gift shop & food sales	\$32,139	\$22,483	+43.0%
RDFFG grant	\$195,000	\$195,000	-
Other grants	\$97,452	\$50,309	+93.7%
Total operating budget	450,233	\$329,797	+36.5%

<sup>1</sup> Includes mini-rail  
<sup>2</sup> Includes special events & cash donations



# HUBLE HOMESTEAD HISTORIC SITE



## 2019 Highlights

The 30th anniversary of the opening of Huble Homestead Historic Site and Giscome Portage Regional Park was celebrated with cake and activities during Homestead Days and a year-long exhibit explored the development and milestones of the park since 1989. Long-awaited maintenance projects were completed including the repainting of the Huble House and General Store, and the restoration of the Staff Cabin, which encompassed new foundation piers and logs, rebuilding the floor, and a new front entry way. In October the Senior Interpreter became the Store Manager and now all core staff roles are filled with experienced employees.

Special events hosted during 2019 included:

- May: Spring on the Homestead
- June: Seniors' Day, Homicide on the Homestead and Sherlock Saturday
- July: Dominion Day, Kids' Carnival and Scavenger Saturday
- August: Homestead Days and Sherlock Saturday
- September: Potato Festival and Homicide on the Homestead and Scavenger Saturday
- October: Thanksgiving and Halloween Spooktacular



Huble Homestead Historic Site is located in Giscome Portage Regional Park and it is operated by the Huble Homestead/Giscome Portage Heritage Society. The Society’s mission is to establish a network of people committed to preserving and developing the history of the Huble Homestead, Giscome Portage, and the surrounding area. There have been many successes over the years including restoring the Huble House, salvaging and reconstructing the Salmon Valley Post Office, attaining Heritage Trail designation for the Giscome Portage, creating a replica First Nations Fish Camp in partnership with the Lheidli T’enneh Nation, installing a headstone for Edward Seebach’s grave, and publishing three historical children’s books.

Huble Homestead is open daily from Victoria Day to Labour Day annually and offers guided tours, school and day care programs and a number of special events. During 2019 there were three full time employees, three part time employees and six seasonal employees.

In 2019 Huble Homestead also collaborated with a Lheidli T’enneh elder, Two Rivers Gallery and The Exploration Place to transfer a Lheidli grinding stone, on display at Huble Homestead since 2011, into the Lheidli T’enneh collection held at The Exploration Place. The elder also granted permission to work with Two Rivers Gallery to scan the artifact and have a 3D replica printed. The replica will be on display at the Fish Camp exhibit from 2020 forward.

## 2020 Plans

Major projects planned at Huble Homestead for 2020 include:

- French translation of the visitor guide and two in-class education kits for the region’s Francophone population and visitors
- implementing general accessibility features at the historic site like glare-free signage, large-print visitor guides, and photographic tours of physically inaccessible exhibits
- the publication of the long-overdue fourth children’s book *Mary and the Fish Camp*, featuring a Lheidli T’enneh story and Dakelh vocabulary words
- replacing the propane refrigerator in the General Store
- increasing efficiency at the Caretaker’s house with the installation of additional solar panels and replacing the wood stove

A full event schedule was also planned for the season but activities have been amended to focus on self-guided experiences at the site due to the COVID-19 pandemic.

	2019	2018	Change
Visitors	7,599	8,068	-5.8%
Memberships	50	50	-
Volunteers	70	106	-34.0%
Volunteer hours	1,320	1,245	+6.0%
Admission revenue	\$15,708	\$15,166	+3.6%
Fundraising revenue <sup>1</sup>	\$4,483	\$3,717	+20.6%
General Store revenue	\$32,419	\$31,359	+3.4%
RDFFG grant	\$195,000	\$195,000	-
Other grants	\$93,639	\$92,612	+1.1%
Total operating budget	\$353,990	\$347,766	+1.8%

<sup>1</sup> Includes off-season special events



# MACKENZIE & DISTRICT MUSEUM

## 2019 Highlights

Digitization continued to be a major undertaking for the Mackenzie Museum during 2018. The scanning of 38,802 Mackenzie Times newspaper negatives and a further 691 photographs was completed after two and a half years.

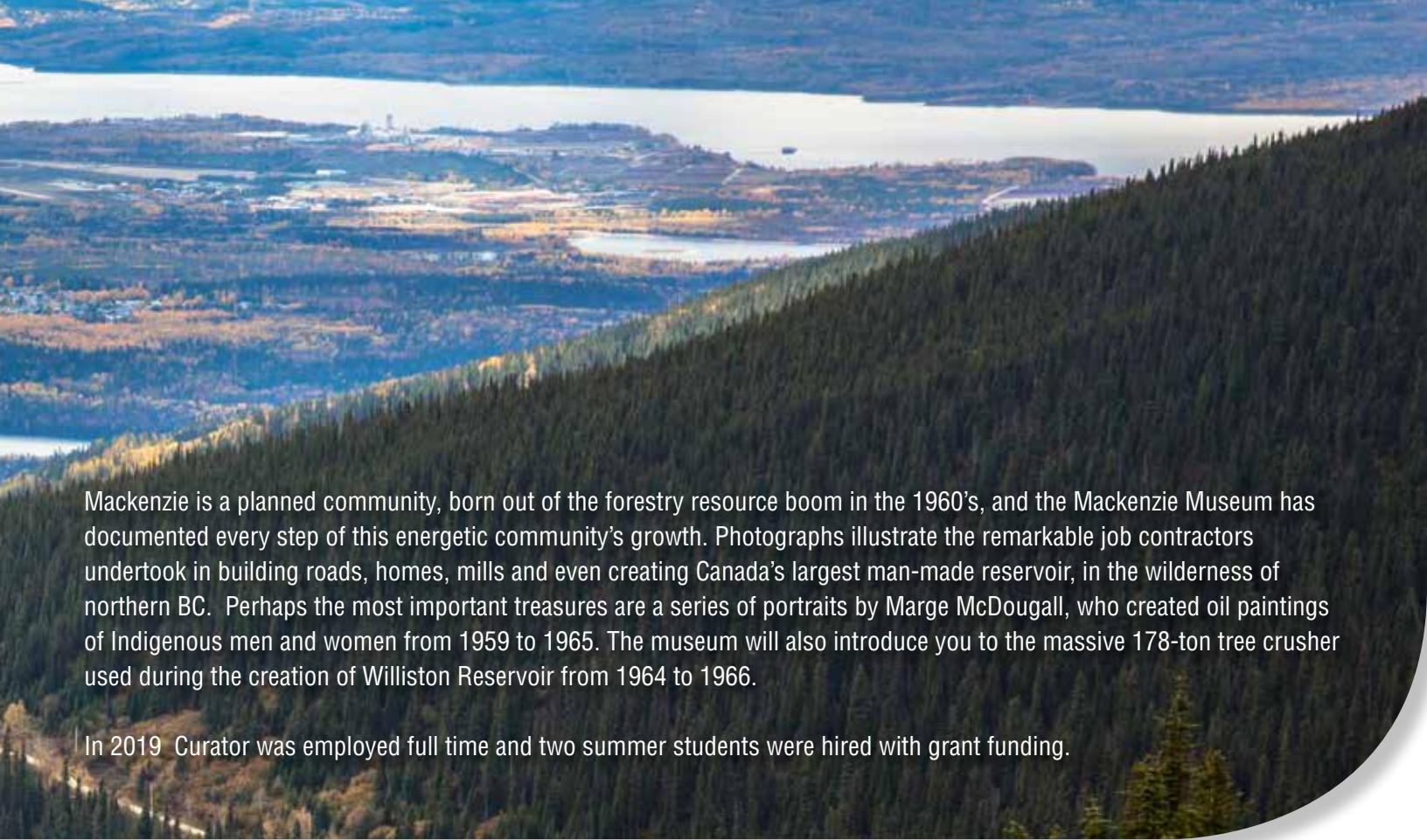
The Curator continues to be the only permanent employee but there was some temporary staffing support during the summer months as funding for two students was approved.

Visitor numbers for 2019 were down slightly from 2018 with 900 people visiting the Mackenzie Museum.

Facebook continues to be a strong tool for the Mackenzie Museum with an online community of 1,192 followers, an increase of 113 over 2018. Posts are made consistently and the “Photo of the Week” is a popular feature that engages followers and ties back into the digitization project which provides a greater inventory of images to choose from.

The Mackenzie Museum implemented a Square POS system and is now able to process debit and credit card





Mackenzie is a planned community, born out of the forestry resource boom in the 1960's, and the Mackenzie Museum has documented every step of this energetic community's growth. Photographs illustrate the remarkable job contractors undertook in building roads, homes, mills and even creating Canada's largest man-made reservoir, in the wilderness of northern BC. Perhaps the most important treasures are a series of portraits by Marge McDougall, who created oil paintings of Indigenous men and women from 1959 to 1965. The museum will also introduce you to the massive 178-ton tree crusher used during the creation of Williston Reservoir from 1964 to 1966.

In 2019 Curator was employed full time and two summer students were hired with grant funding.

sales, an necessary component of increasing the site's retail offerings. A new line of Mackenzie branded collectible stuffed bears and moose are selling well to both visitors and community residents.

Other activities undertaken by the Mackenzie Museum included attending the 2019 BC Museum Association's Conference that was hosted in Prince George.

## 2020 Plans

As a small community facility, the Mackenzie Museum is always concerned about long-term viability and survival. Like all museums and galleries, it closed during the onset of the COVID-19 pandemic, but as July 2020 it is still waiting to reopen as it is housed within a community centre which faces stricter health regulations.

There will also be a concerted effort in 2020 to revamp the website and get involved with more online platforms like Instagram and Twitter.

	2019	2018	Change
Visitors	900	1,014	-11.2%
Memberships	39	45	-13.3%
Volunteers	8	13	-38.5%
Volunteer hours	297	349	-14.9%
Admission revenue <sup>1</sup>	\$1,602	\$1,058	+51.4%
Fundraising revenue	\$700	\$400	+75.0%
Gift Shop sales	\$2,077	\$951	+118.4%
RDFFG grant	\$37,000	\$35,000	+5.7%
Other grants	\$18,809	\$16,482	+14.1%
Total operating budget	\$63,812	\$56,816	+12.3%

<sup>1</sup> Admission is by donation



# VALLEY MUSEUM & ARCHIVES





## 2019 Highlights

The Valley Museum and Archives began work on an outdoor exhibit space and through grant funding a 15 by 30 foot gazebo style display building was erected, a large gravel artifact pad was installed and more work done on the floor of an existing building to improve the space for workshops. The Community Education Program offered over 100 workshops to more than 1,500 participants focusing on traditional skills with a make and take format for printing, cooking, crafting, knitting, alcohol ink art, silk dyeing and ice cream making. Programming also included speakers, movie nights and after school activities.

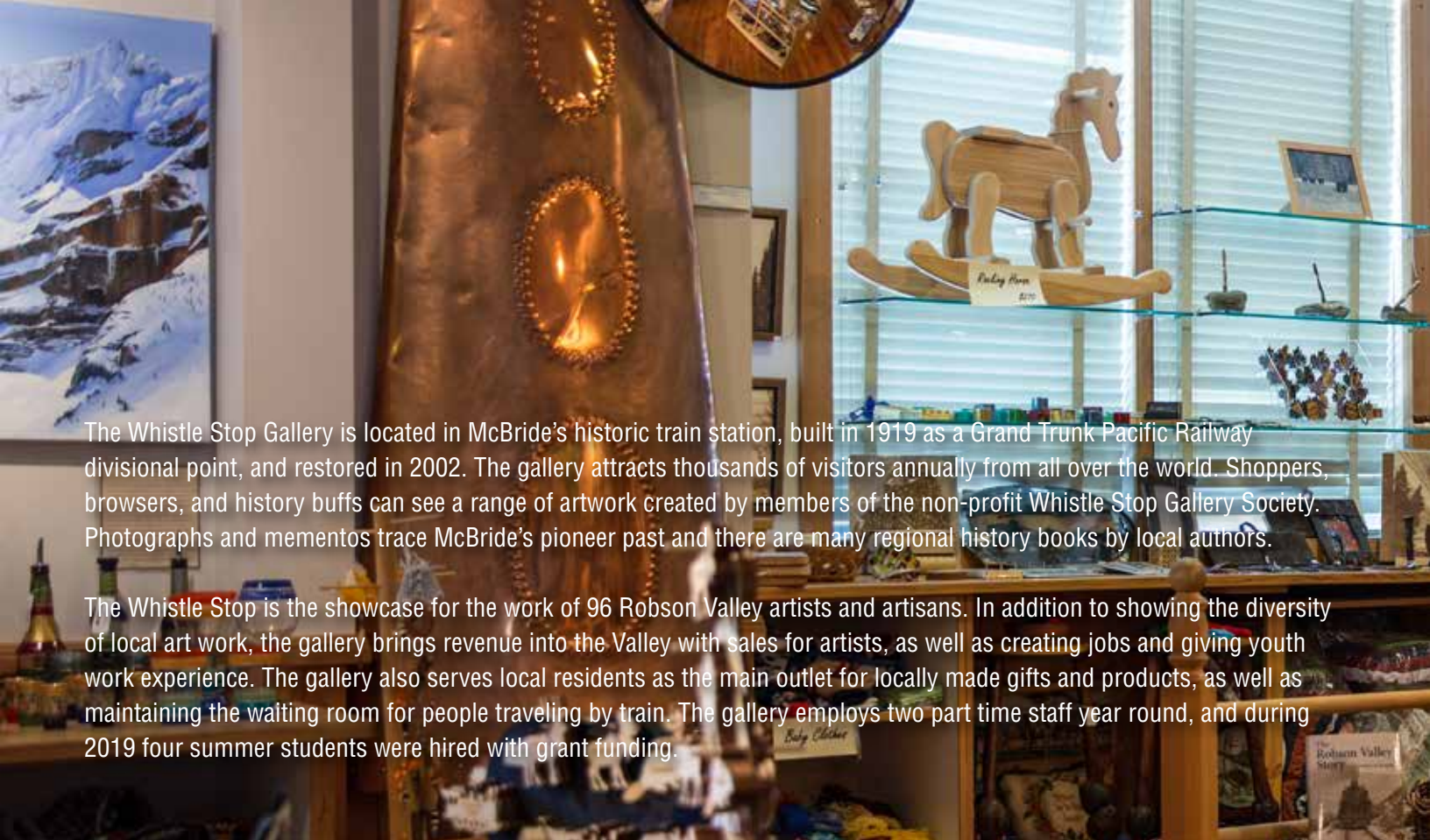
The Valley Museum & Archives Facebook Business Page has grown to 150 followers from 41 in 2018. This is in addition to the very active Living Legacies Facebook Group with 903 members that celebrates experiences and memories of life in the McBride and the surrounding Robson Valley. The museum hosted several shows in 2019 including *Railway, Forestry, Artists in Training: McBride Centennial Elementary* and *Trajectories*, an outreach project from Two Rivers Gallery.

## 2020 Plans

Prior to shutting down for the COVID-19 pandemic, plans included outdoor renovations to add and organize displays, recording stories of the community's seniors, digitizing and increasing collections, and expanding the Community Education Program. A driving tour of the Robson Valley in partnership with the Dunster Station Museum and Valemount Museum was also being developed to help tourists better explore the area. As of July 2020 the Valley Museum and Archives has not yet reopened.

	2019	2018	Change
Visitors <sup>1</sup>	5,819	4,516	+28.9%
Memberships	55	67	-17.9%
Volunteers	34	84	-59.5%
Volunteer hours	1,132	1,144	-1.0%
RDFFG grant	\$37,000	\$35,000	+5.7%
Total operating budget	\$150,576	\$100,438	+49.9%

<sup>1</sup> Attendance estimated with laser-counter



The Whistle Stop Gallery is located in McBride's historic train station, built in 1919 as a Grand Trunk Pacific Railway divisional point, and restored in 2002. The gallery attracts thousands of visitors annually from all over the world. Shoppers, browsers, and history buffs can see a range of artwork created by members of the non-profit Whistle Stop Gallery Society. Photographs and mementos trace McBride's pioneer past and there are many regional history books by local authors.

The Whistle Stop is the showcase for the work of 96 Robson Valley artists and artisans. In addition to showing the diversity of local art work, the gallery brings revenue into the Valley with sales for artists, as well as creating jobs and giving youth work experience. The gallery also serves local residents as the main outlet for locally made gifts and products, as well as maintaining the waiting room for people traveling by train. The gallery employs two part time staff year round, and during 2019 four summer students were hired with grant funding.





# WHISTLE STOP GALLERY

## 2019 HIGHLIGHTS

The Whistle Stop Gallery was very involved in a number of community programs and events during 2019 including:

- *Robson Valley Explorers* throughout the summer and also displaying the children’s artwork
- *The Open Gate Garden* and working with children in the Library for the *Summer Fun* program
- *The Family Fun Festival* on Canada Day, in partnership with the Library
- Working with the Robson Valley Arts and Culture Council to host a Robson Valley *Arts in the Park* at the McBride Village Park as an addition to the Ancient Forest *Art in the Park* event on the September long weekend. The event was well attended with artist demonstrations, live music and a craft sale and will be an annual event in the future.

## 2020 PLANS

The Gallery will work with the Village of McBride on the Train Station renovations following the Village’s successful grant application to NDIT with an emphasis on accessibility and safety upgrades.

COVID-19 safety procedures have been put in place so the Gallery can continue to function, albeit in a limited fashion and the rest of the year will involve fine tuning operations and events to deal with repercussions of the pandemic, including more online activity and socially distant art.

	2019	2018	Change
Visitors <sup>1</sup>	14,890	16,240	-8.3%
Memberships	108	106	+1.9%
Volunteers	12	19	-36.8%
Volunteer hours	600	900	-33.3%
Gift Shop sales	\$49,780	\$49,112	-1.4%
RDFFG grant	\$42,000	\$40,000	+5.0%
Other grants	\$27,000	\$18,524	+45.8%
Total operating budget	\$147,783	\$137,434	+7.5%

<sup>1</sup> Attendance is estimated



The Valemount Museum, located in the Valemount Historic Railway Station, has something for every member of the family. The Museum has three levels in the main building with displays on rail camps and towns, a model railway, Japanese Internment Camp display, Valemount Pioneers and war heroes, Margaret McKirdy sculptures, James Vanslyk Art, a Pioneer Kitchen, Early Settlers stories and items, Outfitting and Trapper's Cabin display. Outside there is a restored CN Caboose and nearby in the Museum Annex is a display of logging and farming artifacts. The museum has a gift shop with locally published books and souvenir CN items. The staff includes an Administrator and two summer students who help with exhibits, organizing events, guiding visitors, research requests, grant projects and the Children's Heritage Summer Program.





# VALEMOUNT MUSEUM & ARCHIVES

## 2019 HIGHLIGHTS

The Valemount Museum and Archives ran its usual summer and there were no new permanent exhibits, but the museum was happy to host Two Rivers Gallery's outreach exhibition *Trajectories* in August. A children's program was added to the museum's schedule and they also partnered with the Valemount Public Library to facilitate a popular summer reading program that will continue in the future.

One new highlight was hosting a historical train trip from Jasper to McBride in October. Demand was high and a lucky small group made the journey along with local historian Art Carson who provided historical commentary. Valemount Community TV also participated and the trip has been featured regularly on air and on YouTube. With the trip being such a success, more outings like it will be planned.

## 2020 PLANS

Unfortunately none of the Valemount Museum and Archives' original plans for the 2020 season will be implemented due to the COVID-19 pandemic. Only the Administrator will be working through a shortened summer season this year and daily operating hours have also been reduced. It is hoped that a regular schedule is possible next year as some exciting programs have already been approved and funded for 2021.

	2019	2018	Change
Visitors	1,161	1,187	-2.2%
Memberships	38	38	-
Volunteers	3	6	-50.0%
Volunteer hours	136	96	+41.7%
Admission revenue	\$2,605	\$2,274	+14.6%
Fundraising revenue	\$120	\$432	-72.2%
Gift shop sales	\$1,341	\$2,935	-54.3%
RDFFG grant	\$40,000	\$38,000	+5.3%
Other grants	\$4,813	\$5,634	-14.6%
Total operating budget	\$29,887	\$31,505	-5.1%





# **APPENDIX: CULTURAL SITES' FINANCIAL STATEMENTS**

# FRASER-FORT GEORGE MUSEUM SOCIETY

(OPERATING AS THE EXPLORATION PLACE)

Statement of Financial Position

December 31, 2019, with comparative information for 2018

	2019	2018
<b>Assets</b>		
Current assets:		
Cash	\$ 7,721	\$ 48,112
Accounts receivable (note 2)	116,265	9,418
Inventory (note 3)	72,785	70,320
Prepaid expenses	64,753	47,537
	<u>261,524</u>	<u>175,387</u>
Tangible capital assets (note 4)	219,466	320,850
Artifacts (note 5)	1	1
	<u>\$ 480,991</u>	<u>\$ 496,238</u>

## Liabilities and Net Assets

Current liabilities:		
Bank indebtedness (note 6)	\$ 48,771	\$ -
Accounts payable and accrued liabilities (note 7)	164,761	186,491
Unearned revenue	19,771	13,813
	<u>233,303</u>	<u>200,304</u>
Deferred capital contributions (note 8)	89,258	135,404
	<u>322,561</u>	<u>335,708</u>
Net assets:		
Unrestricted surplus (deficiency)	28,222	(24,916)
Invested in tangible capital assets (note 9)	130,208	185,446
	<u>158,430</u>	<u>160,530</u>
Contingency (note 10)		
Commitment (note 11)		
	<u>\$ 480,991</u>	<u>\$ 496,238</u>

See accompanying notes to financial statements.

Approved by the board:

\_\_\_\_\_ Director

\_\_\_\_\_ Director



# FRASER-FORT GEORGE MUSEUM SOCIETY

(OPERATING AS THE EXPLORATION PLACE)

Statement of Operations

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

	2019	2018
<b>Revenue:</b>		
Gaming grant	\$ 92,250	\$ 155,257
Amortization of deferred capital contributions (note 8)	46,146	46,146
Donations	5,266	4,555
Grant - debt relief (note 14)	84,123	84,123
Grants	998,858	975,912
Memberships	107,365	106,942
Program fees and admissions	550,589	535,108
Shop	128,490	135,932
Special events	86,301	67,278
Sponsorships	20,991	13,090
	<u>2,120,379</u>	<u>2,124,343</u>
<b>Expenses (Schedule 1)</b>	<u>2,122,572</u>	<u>2,077,005</u>
(Deficiency) excess of revenue over expenditures before other income	(2,193)	47,338
<b>Other income:</b>		
Interest income	93	241
(Deficiency) excess of revenue over expenditures	(2,100)	47,579
Net assets, beginning of year	160,530	112,951
<b>Net assets, end of year</b>	<u>\$ 158,430</u>	<u>\$ 160,530</u>

See accompanying notes to financial statements.



# FRASER-FORT GEORGE MUSEUM SOCIETY

(OPERATING AS THE EXPLORATION PLACE)

## Statement of Changes In Net Assets

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

	Unrestricted	Invested in tangible capital assets	Total 2019	Total 2018
Balance, beginning of year	\$ (24,916)	\$ 185,446	\$ 160,530	\$ 112,951
(Deficiency) excess of revenue over expenditures	70,694	(72,794)	(2,100)	47,579
Additions to tangible capital assets	(17,556)	17,556	-	-
Balance, end of year	\$ 28,222	\$ 130,208	\$ 158,430	\$ 160,530

See accompanying notes to financial statements.

## FRASER-FORT GEORGE MUSEUM SOCIETY

(OPERATING AS THE EXPLORATION PLACE)

### Statement of Cash Flows

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

	2019	2018
Cash provided by (used in):		
Cash flows from operating activities:		
Deposits	\$ 845	\$ 13,763
Donations	5,266	4,555
Gift certificates	5,113	-
Grants	1,001,098	970,682
Interest and bank charges	(17,664)	(17,205)
Interest received	93	241
Memberships	107,365	106,942
Program fees and admissions	533,753	535,108
Programs and services	(656,652)	(731,030)
Shop	128,490	135,932
Special events	86,301	67,278
Sponsorship	20,991	13,090
Wages and benefits	(1,286,605)	(1,179,409)
	(71,606)	(80,053)
Cash flows from financing activities:		
Bank indebtedness	48,771	-
Deferred contributions	-	87,000
	48,771	87,000
Cash flows from investing activities:		
Purchase of tangible capital assets	(17,556)	(54,875)
<hr/>		
Net decrease in cash and cash equivalents	(40,391)	(47,928)
Cash and cash equivalents, beginning of year	48,112	96,040
<hr/>		
Cash and cash equivalents, end of year	\$ 7,721	\$ 48,112

See accompanying notes to financial statements.

# FRASER-FORT GEORGE MUSEUM SOCIETY

(OPERATING AS THE EXPLORATION PLACE)

Notes to Financial Statements

Year ended December 31, 2019

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Fraser-Fort George Museum Society is incorporated under the Societies Act (British Columbia) and operates under the registered trade name The Exploration Place (“The Exploration Place”). It is responsible for the operation of the Fraser-Fort George Regional Museum, situated in Prince George, British Columbia. The Exploration Place is a non-profit organization under Section 149(1)(f) of the Income Tax Act and is a registered charity.

## 1. Significant accounting policies:

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

### (a) Revenue recognition:

The Exploration Place follows the deferral method of accounting for contributions.

Restricted contributions related to general operations are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Investment revenue is recognized as revenue to the extent received or receivable.

### (b) Inventory:

Inventory, consisting of gift shop items held for resale are recorded at the lower of average cost and net realizable value. Net realizable value is the estimated selling price in the normal course of business less the estimated costs to make the sale. The cost of inventories is comprised of directly attributable costs and includes the purchase price plus other costs incurred in bringing the inventories to their present location.

A provision is recorded when the cost of inventories is not estimated to be recoverable due to obsolescence, damage or permanent declines in selling prices. When circumstances which previously caused inventories to be written down no longer exist, the previous impairment is reversed. Management reviews the provision annually to assess whether, based on economic conditions, it is adequate.

# FRASER-FORT GEORGE MUSEUM SOCIETY

(OPERATING AS THE EXPLORATION PLACE)

Notes to Financial Statements (continued)

Year ended December 31, 2019

## 1. Significant accounting policies (continued):

### (c) Tangible capital assets:

Tangible capital assets, if purchased, are recorded at cost, and if donated, are recorded at their estimated fair value at the time of donation. Assets that are under development and not in use are not amortized until such time as they are used. Amortization is computed on the straight-line basis at the following annual rates:

Asset	Rate
Computers and multimedia equipment	3 years
Displays	7 years
Leasehold improvements	3 years
Office furniture and equipment	5 years
Public gallery	7 years
Vehicles	7 years

Tangible capital assets that no longer provide long-term service potential for The Exploration Place are written down to the residual value, if any. When a tangible capital asset's carrying amount is written down, a corresponding amount of any unamortized deferred contributions related to the tangible capital asset would be recognized as revenue, provided that all restrictions have been complied with.

### (d) Artifacts:

The artifacts of The Exploration Place are comprised of documents, pictures, textiles, 3D artifacts, and paleontology materials. The artifacts are shown as an asset at a nominal value of \$1 due to the practical difficulties of determining a meaningful value for the assets. Items purchased for the artifacts are recorded as an expense in the year of acquisition. Contributed artifacts items are not recorded in the books of accounts. All preservation costs are expensed in the period incurred. The artifacts are not amortized as these assets are rare and unique and have cultural and historical significance.

# FRASER-FORT GEORGE MUSEUM SOCIETY

(OPERATING AS THE EXPLORATION PLACE)

Notes to Financial Statements (continued)

Year ended December 31, 2019

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## 1. Significant accounting policies (continued):

### (e) Contributed services:

Volunteers contribute their time to assist The Exploration Place in carrying out its service delivery activities. Due to the difficulty of determining their fair market value, contributed services are not recognized in the financial statements.

### (f) Statement of cash flows:

The statement of cash flows is prepared using the direct method. Under this method, assets, liabilities, revenue and expenses are adjusted for the effect of non-cash items. The Exploration Place considers currency on hand, demand deposits with financial institutions and all highly liquid investments purchased with a maturity of three months or less to be cash and cash equivalents.

### (g) Use of estimates:

The preparation of the financial statements in conformity with Canadian accounting standards for not-for-profit organizations 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. Items subject to such estimates and assumptions include allowance for doubtful accounts, unearned revenue and the carrying amount of tangible capital assets. Actual results could differ from those estimates.

# FRASER-FORT GEORGE MUSEUM SOCIETY

(OPERATING AS THE EXPLORATION PLACE)

Notes to Financial Statements (continued)

Year ended December 31, 2019

## 1. Significant accounting policies (continued):

### (h) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Exploration Place has not elected to carry any such financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the effective interest rate method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, The Exploration Place determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount The Exploration Place expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

## 2. Accounts receivable:

	2019	2018
Gaming grant	\$ 92,250	\$ -
Fee for service	12,400	-
Other	11,615	9,418
	<b>\$ 116,265</b>	<b>\$ 9,418</b>

## FRASER-FORT GEORGE MUSEUM SOCIETY

(OPERATING AS THE EXPLORATION PLACE)

Notes to Financial Statements (continued)

Year ended December 31, 2019

### 3. Inventory:

	2019	2018
Opening inventory	\$ 70,320	\$ 59,957
Purchases	60,426	72,750
Cost of sales	(57,961)	(62,387)
Ending inventory	\$ 72,785	\$ 70,320

### 4. Tangible capital assets:

	2019		2018	
	Cost	Accumulated amortization	Net book value	Net book value
Computers and multimedia equipment	\$ 260,388	\$ 238,197	\$ 22,191	\$ 19,243
Displays	1,386,693	1,287,872	98,821	131,216
Leasehold improvements	131,752	117,493	14,259	20,738
Office furniture and equipment	552,262	468,067	84,195	149,417
Public gallery	375,912	375,912	-	236
Vehicles	110,469	110,469	-	-
	\$ 2,817,476	\$ 2,598,010	\$ 219,466	\$ 320,850

### 5. Artifacts:

The Exploration Place maintains an extensive collection of documents, pictures, textiles, 3D artifacts, and paleontology materials featuring life in the Regional District of Fraser-Fort George.

The Exploration Place acquires artifacts by purchase, gift and bequest.

## FRASER-FORT GEORGE MUSEUM SOCIETY

(OPERATING AS THE EXPLORATION PLACE)

Notes to Financial Statements (continued)

Year ended December 31, 2019

### 6. Bank indebtedness:

	2019	2018
Operating loan	\$ 40,000	\$ -
Cheques issued in excess of funds on deposit	8,771	-
	\$ 48,771	\$ -

The Exploration Place has an operating loan, authorized to \$60,000, bearing interest at prime plus 2.4%, at December 31, 2019 the interest rate is 6.35% (2018 – 5.85%) and secured by a general security agreement.

### 7. Accounts payable and accrued liabilities:

	2019	2018
Trade payables and accrued liabilities	\$ 86,370	\$ 106,025
Payroll and withholding taxes	56,659	55,649
Vacation and banked time	19,601	22,259
Government and provincial sales tax	2,131	2,558
	\$ 164,761	\$ 186,491

### 8. Deferred capital contributions:

	2019	2018
Balance, beginning of year	\$ 135,404	\$ 181,550
Amortization of deferred capital contributions	(46,146)	(46,146)
	\$ 89,258	\$ 135,404

## FRASER-FORT GEORGE MUSEUM SOCIETY

(OPERATING AS THE EXPLORATION PLACE)

Notes to Financial Statements (continued)

Year ended December 31, 2019

### 9. Invested in tangible capital assets:

	2019	2018
Balance, beginning of year	\$ 185,446	\$ 202,396
Acquisition of tangible capital assets	17,556	54,875
Amortization of tangible capital assets	(118,940)	(117,971)
Amortization of deferred capital contributions	46,146	46,146
	<b>\$ 130,208</b>	<b>\$ 185,446</b>

### 10. Contingency:

The Exploration Place is contingently liable as a guarantor of credit cards with a maximum credit limit of \$42,500 (2018 - \$36,500). The amount outstanding at December 31, 2019 is \$477 (2018 - \$2,044) and is recorded in accounts payable and accrued liabilities.

### 11. Commitment:

The Exploration Place is committed to rent the land and building it uses from the Regional District of Fraser-Fort George payable in annual payments of \$1 to August 2022. This amount is included in rental expense.

As at December 31, 2019, the fair value for this contributed service is not readily available, therefore the Society has elected to recognize these services at cost.

### 12. Endowment fund:

The Exploration Place is the income beneficiary of a permanent endowment in the amount of \$25,670 (2018 - \$25,440) at the Prince George Community Foundation for the purpose of funding arts and cultural activities. These funds are not included in the asset balances of The Exploration Place.

During 2019, contributions of \$nil (2018 - \$nil) were made to this endowment fund.

The investment return on these funds is provided to The Exploration Place annually. In 2019, The Exploration Place received \$1,320 (2018 - \$2,050) in investment income from this endowment fund.

## FRASER-FORT GEORGE MUSEUM SOCIETY

(OPERATING AS THE EXPLORATION PLACE)

Notes to Financial Statements (continued)

Year ended December 31, 2019

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### 13. Financial risks and concentration of risk:

Financial risks:

a) Credit risk

The Exploration Place provides credit on a selective basis and has carried out specific procedures to minimize the risk. The majority of the receivables are from government bodies. Credit risk is considered to be nominal.

b) Interest rate risk

Interest rate risk is the risk that the value of The Exploration Place's assets and liabilities can change due to a change in interest rates. The Exploration Place considers interest rate risk related to financial instruments to be low because of their short-term nature.

c) Foreign exchange risk

The Exploration Place's functional currency is the Canadian dollar and major purchases are transacted in Canadian dollars. Foreign exchange risk is considered to be nominal.

d) Liquidity risk

Liquidity risk is the risk that The Exploration Place will encounter difficulty in meeting the obligations associated with its financial liabilities.

At December 31, 2019, The Exploration Place has financial liabilities of \$233,303 (2018 - \$200,304) and available financial assets of \$123,906 (2018 - \$57,530), a shortfall of \$109,317 (2018 - \$142,774). The shortfall has arisen as a result of unfunded capital expenditures and operating deficiencies in the current year.

The ability of The Exploration Place to continue to settle its financial liabilities when due is dependent on the timely receipt of funding from its granting agencies and on its ability to generate sufficient future operating surpluses from enhanced revenues and reduced expenditures. The Exploration Place prepares budgets and monitors performance against budget to aid it in re-establishing an appropriate level of liquidity.

## FRASER-FORT GEORGE MUSEUM SOCIETY

(OPERATING AS THE EXPLORATION PLACE)

Notes to Financial Statements (continued)

Year ended December 31, 2019

---

### 13. Financial risks and concentration of risk (continued):

Concentration of risk:

a) Industry

The Exploration Place operates a museum and is affected by general economic trends. A decline in economic conditions, consumer-spending levels or other adverse conditions could lead to reduced revenue.

### 14. Economic dependence:

The operations of The Exploration Place are economically dependent on the continuing financial support of the Regional District of Fraser-Fort George. In 2019, The Exploration Place received 39% (2018 – 38%) of its revenue from the Regional District of Fraser-Fort George. The Regional District of Fraser-Fort George considers debt relief funding for the loan held for the land and building in which The Exploration Place is situated as part of the financial support provided. During the year, \$84,123 (2018 - \$84,123) was provided through a reduction in the annual grant funding actually received. This financial support is considered non-repayable and is recorded in the statement of operations.

### 15. Remuneration of directors, employees and contractors:

For the fiscal year ended December 31, 2019, The Exploration Place paid remuneration of \$75,000 or greater to three employees, whom received total remuneration of \$128,660, \$89,031, and \$83,864 respectively.

Remuneration paid to directors during the year ended December 31, 2019 was \$nil.

### 16. Related party transactions:

The Exploration Place paid in total \$83,864 (2018 - \$73,650) in wages expenses to direct family members of the management team.

The transaction is in the normal course of operations and is measured at the exchange amount, which is the amount of consideration established and agreed to by the related party.

## FRASER-FORT GEORGE MUSEUM SOCIETY

(OPERATING AS THE EXPLORATION PLACE)

Notes to Financial Statements (continued)

Year ended December 31, 2019

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### 17. Subsequent event and contingencies

Subsequent to December 31, 2019, the COVID-19 outbreak was declared a pandemic by the World Health Organization and has had a significant financial, market and social dislocating impact.

At the time of approval of these financial statements, the entity has experienced the following indicators of financial implications and undertaken the following activities in relation to the COVID-19 pandemic.

- Closure of the facility including all program and services from March 13th, 2020 to the date of the auditors' report based on public health recommendations
- Temporary and or permanent termination of employees
- Mandatory working from home requirements for those able to do so

At this time these factors present uncertainty over future cash flows, may cause significant changes to the assets or liabilities and may have a significant impact on future operations. An estimate of the financial effect is not practicable at this time.

## FRASER-FORT GEORGE MUSEUM SOCIETY

(OPERATING AS THE EXPLORATION PLACE)

Schedule 1 - Expenses

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

	2019	2018
Advertising	\$ 13,588	\$ 16,632
Amortization	118,940	117,971
Debt relief (note 14)	84,123	84,123
Exhibition and travel	384	835
Insurance	52,379	45,939
Interest and bank charges	17,664	17,205
Miscellaneous	100	100
Office and data processing	79,580	108,081
Professional fees	19,851	19,346
Program materials	39,538	58,069
Rental	37,425	58,069
Repairs and maintenance	58,588	60,567
Security and telephone	15,798	23,560
Shop merchandise	66,970	69,312
Special events	82,682	79,059
Training and development	23,080	20,323
Travel	41,486	37,049
Utilities	85,439	87,359
Wages and benefits	1,284,957	1,173,406
	<b>\$ 2,122,572</b>	<b>\$ 2,077,005</b>

PRINCE GEORGE REGIONAL ART GALLERY ASSOCIATION

STATEMENT OF FINANCIAL POSITION

December 31, 2019

ASSETS

	<u>2019</u>	<u>2018</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 290,659	\$ 246,065
Temporary Investment (Note 3)	40,280	40,000
Accounts Receivable	18,400	4,193
Inventory	8,465	13,095
Prepaid Expenses	<u>8,933</u>	<u>10,241</u>
	366,737	313,594
<b>TANGIBLE CAPITAL ASSETS (Note 4)</b>	196,578	100,642
<b>PERMANENT COLLECTION (Note 5)</b>	<u>1</u>	<u>1</u>

Approved by the Board:

  
\_\_\_\_\_, Trustee  
  
\_\_\_\_\_, Trustee

\$ 563,316      \$ 414,237

**LIABILITIES**

	<u>2019</u>	<u>2018</u>
<b>CURRENT LIABILITIES</b>		
Accounts Payable and Accrued Liabilities (Note 6)	\$ 110,568	\$ 89,933
Unearned Revenue (Note 7)	21,798	14,825
Deferred Contributions (Note 8)	<u>63,493</u>	<u>96,534</u>
	195,859	201,292
<b>DEFERRED CONTRIBUTIONS RELATED TO TANGIBLE CAPITAL ASSETS (Note 9)</b>	<u>144,245</u>	<u>1,063</u>
	<u>340,104</u>	<u>202,355</u>

**NET ASSETS**

<b>INVESTMENT IN TANGIBLE CAPITAL ASSETS AND PERMANENT COLLECTION (Note 10)</b>	94,906	99,580
<b>UNRESTRICTED</b>	106,506	82,302
<b>INTERNALLY RESTRICTED EQUIPMENT RESERVE</b>	<u>21,800</u>	<u>30,000</u>
	<u>223,212</u>	<u>211,882</u>
	<u>\$ 563,316</u>	<u>\$ 414,237</u>

**COMMITMENTS (Note 11)**

See notes to the financial statements.

**PRINCE GEORGE REGIONAL ART GALLERY ASSOCIATION**

**STATEMENT OF OPERATIONS**

For the year ended December 31, 2019

	<u>2019</u>	<u>2019</u>	<u>2018</u>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>(Note 17)</b>		
<b>REVENUES</b>			
<b>GRANT REVENUES</b>			
Regional District of Fraser-Fort George (Note 12)	\$ 510,650	\$ 510,000	\$ 510,000
Community Gaming	175,100	185,000	175,100
Federal Government (Note 13)	72,100	73,018	90,484
BC Arts Council (Note 14)	75,500	86,840	72,700
Other Education Grants (Note 15)	64,000	64,000	59,525
Canada Council	56,000	56,000	30,500
Other Grants	15,700	10,944	12,438
Other Gaming Revenue	-	-	5,500
	<u>969,050</u>	<u>985,802</u>	<u>956,247</u>
<b>PROGRAMMING REVENUE</b>			
Education Programming (Schedule 1)	285,748	247,358	238,275
Exhibition Programming (Schedule 2)	16,200	50,984	47,720
Development (Schedule 3)	85,110	43,951	65,912
Gallery Shop (Schedule 4)	61,800	53,069	60,197
Facility Rental (Schedule 5)	12,000	14,752	13,055
	<u>460,858</u>	<u>410,114</u>	<u>425,159</u>
Amortization of Deferred Contributions Related to Tangible Capital Assets (Note 9)	-	1,571	309
	<u>1,429,908</u>	<u>1,397,487</u>	<u>1,381,715</u>
<b>EXPENSES</b>			
Education Programming (Schedule 1)	426,794	360,944	369,844
Administrative Expenses (Schedule 6)	331,535	310,828	309,979
Exhibition Programming (Schedule 2)	290,376	337,924	306,709
Administrative Wages and Benefits	249,620	246,788	235,252
Marketing	50,413	46,723	42,817
Gallery Shop - Cost of Sales (Schedule 4)	35,432	32,541	33,883
Gallery Shop - General and Administrative (Schedule 4)	27,264	27,960	26,268
Development (Schedule 3)	13,629	8,892	16,765
Facility Rental (Schedule 5)	-	559	695
Amortization	10,000	12,998	11,193
	<u>1,435,063</u>	<u>1,386,157</u>	<u>1,353,405</u>
<b>EXCESS REVENUES</b>	<u>\$ (5,155)</u>	<u>\$ 11,330</u>	<u>\$ 28,310</u>

See notes to the financial statements.

PRINCE GEORGE REGIONAL ART GALLERY ASSOCIATION

STATEMENT OF CHANGES IN NET ASSETS

For the year ended December 31, 2019

	2019			2018
	Investment in Tangible Capital Assets (Note 10)	Unrestricted	Internally Restricted Equipment Reserve	Total
BALANCE AT BEGINNING OF THE YEAR	\$ 99,580	\$ 82,302	\$ 30,000	\$ 211,882
EXCESS REVENUES (EXPENSES)	(13,893)	25,223	-	11,330
INTERFUND TRANSFER (Note 20)	9,219	(1,019)	(8,200)	-
BALANCE AT END OF THE YEAR	<u>\$ 94,906</u>	<u>\$ 106,506</u>	<u>\$ 21,800</u>	<u>\$ 223,212</u>

See notes to the financial statements.

**PRINCE GEORGE REGIONAL ART GALLERY ASSOCIATION**

**STATEMENT OF CASH FLOWS**

**For the year ended December 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>OPERATING ACTIVITIES</b>		
Excess Revenues	\$ 11,330	\$ 28,310
Items Not Affecting Cash:		
Amortization of Deferred Contributions Related to Equipment	(1,063)	(309)
Loss on Disposal of Equipment	2,466	-
Amortization of Equipment	<u>12,998</u>	<u>11,193</u>
	25,731	39,194
Changes in Non-Cash Operating Working Capital Items:		
Accounts Receivable	(14,207)	4,198
Inventory	4,630	(6)
Prepaid Expenses	1,308	3,717
Accounts Payable and Accrued liabilities	20,635	(12,404)
Unearned Revenue	6,973	(53,848)
Deferred Contributions	(33,041)	2,509
Deferred Contributions Related to Tangible Capital Assets	<u>144,245</u>	<u>-</u>
	<u>156,274</u>	<u>(16,640)</u>
<b>INVESTING ACTIVITIES</b>		
Acquisition of Temporary Investment	(280)	(40,000)
Acquisition of Equipment	<u>(111,400)</u>	<u>(13,254)</u>
	<u>(111,680)</u>	<u>(53,254)</u>
<b>INCREASE (DECREASE) IN CASH DURING THE YEAR</b>	44,594	(69,894)
<b>CASH AT BEGINNING OF THE YEAR</b>	<u>246,065</u>	<u>315,959</u>
<b>CASH AT END OF THE YEAR</b>	<u>\$ 290,659</u>	<u>\$ 246,065</u>

See notes to the financial statements.

## PRINCE GEORGE REGIONAL ART GALLERY ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2019

#### 1. PURPOSE OF THE ASSOCIATION

The Prince George Regional Art Gallery Association ("the Association") is a not-for-profit organization incorporated in January 1971 under the Society Act (British Columbia). The Prince George Regional Art Gallery Association, operating as Two Rivers Gallery, contributes to the quality of life of the residents of Prince George and the Central Interior of British Columbia by collecting, exhibiting and interpreting visual art. Its objectives are to establish and maintain an art gallery for the perpetual benefit of the Regional District of Fraser Fort-George and its citizens. It is a registered Canadian charity pursuant to Section 149(1)(l) of the *Income Tax Act*.

#### 2. SIGNIFICANT ACCOUNTING POLICIES

##### Basis for Presentation

The Association applies the Canadian accounting standards for not-for-profit organizations.

##### Fund Accounting

##### Investment in Tangible Capital Asset Fund

The Investment in Tangible Capital Asset fund reports the assets, liabilities, revenues and expenses related to the tangible capital assets of the Association.

##### Unrestricted Fund

The Unrestricted fund accounts for the Associations program delivery, development and administrative activities. This fund reports unrestricted resources.

##### Internally Restricted Equipment Reserve Fund

The Internally Restricted Equipment Reserve fund is an internally restricted fund. The purpose of this fund is to provide resources for significant tangible capital asset purchases. The fund reports funds reserved for the purchase of significant tangible capital assets.

##### Revenue Recognition

The Association follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Unearned revenue represents memberships, class fees and other revenue that have been received but not yet earned.

Rental and gallery shop revenues are recognized in the year in which they were earned.

PRINCE GEORGE REGIONAL ART GALLERY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2019

2. SIGNIFICANT ACCOUNTING POLICIES, continued

Inventory

Inventory is valued at the lower of cost and net realizable value, with the cost being determined using the specific identification method. Net realizable value is the estimated selling price in the ordinary course of business, less any applicable variable selling costs. Inventory consists of items available for sale in the gift shop.

Tangible Capital Assets

Tangible capital assets are recorded at cost. Tangible capital assets are recorded at fair value at the date of contribution. Tangible capital assets and deferred contributions related to tangible capital assets are amortized using the following rates and methods:

Collections storage	4%	Declining balance
Program equipment	20%	Declining balance
Exhibition equipment	20%	Declining balance
Shop fixtures	20%	Declining balance
Computer equipment	30%	Declining balance
Office equipment	20%	Declining balance
Furniture	20%	Declining balance
Maintenance equipment	20%	Declining balance
Website	5%	Straight-line
Software	20%	Declining balance
Building improvements	7-20%	Straight-line
Data base	20%	Declining balance

Permanent Collection

The permanent collection of the Association is comprised of paintings, drawings, sculptures and other visual art materials primarily of a contemporary nature. The Association is responsible for the management of the Prince George Regional Art Gallery collection. The collection is shown as an asset at nominal value of \$1 due to the practical difficulties of determining a meaningful value for the assets. Items purchased for the collection are recorded as an expense in the year of acquisition. Contributed collections are appraised and recorded at fair market value in the books of account. A donation-permanent collection revenue and expense is recognized for the contribution. See Schedule 2 for more information. All preservation costs are expensed in the period incurred. The permanent collection is not amortized as these assets are works of art, which are rare and unique and have cultural and historical significance.

Contributed Materials, Supplies and Services

Donors and volunteers contribute materials, supplies and services to assist the Association in carrying out its service delivery activities. Contributed materials, supplies and services are recognized in the financial statements only if their fair value can be determined.

PRINCE GEORGE REGIONAL ART GALLERY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2019

2. SIGNIFICANT ACCOUNTING POLICIES, continued

Cash

Cash includes cash on hand and cash on deposit net of cheques issued and outstanding at the reporting date.

Financial Instruments

*Measurement of financial instruments*

The Association initially measures its financial assets and financial liabilities at fair value.

The Association subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments that are quoted in an active market, which are measured at fair value. Changes in fair value of these financial instruments are recognized in net income.

Financial assets measured at amortized cost include cash, temporary investments and accounts receivable.

Financial liabilities measured at cost include accounts payable and accrued liabilities.

*Impairment*

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

*Transaction costs*

The entity recognizes its transaction costs in net income in the period incurred. However, the carrying amount of the financial instruments that will not be subsequently measured at fair value is reflected in the transaction costs that are directly attributable to their origination, issuance or assumption.

Measurement Uncertainty

The preparation of the financial statements in conformity with Canadian accounting standards for not-for-profit organizations 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. By their nature, these estimates are subject to measurement uncertainty and the effect on the financial statements of changes in such estimates in future periods could be significant. Significant estimates include the useful life of equipment.

3. TEMPORARY INVESTMENT

The temporary investment consists of a guaranteed investment certificate with an interest rate of 1.9% per year and a maturity date of January 30, 2024. The investment is redeemable on demand with no penalty.

**PRINCE GEORGE REGIONAL ART GALLERY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended December 31, 2019

**4. TANGIBLE CAPITAL ASSETS**

	2019			2018
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Collection's storage	\$ 79,264	\$ 15,162	\$ 64,102	\$ 66,772
Program equipment	33,763	22,094	11,669	13,879
Exhibition equipment	41,057	37,861	3,196	4,106
Shop fixtures	15,548	13,116	2,432	4,299
Computer equipment	57,668	54,450	3,218	7,056
Office equipment	8,074	6,613	1,461	2,038
Furniture	39,554	38,350	1,204	1,582
Maintenance equipment	2,210	2,165	45	194
Website	8,200	1,093	7,107	
Software	-	-	-	129
Building improvements	102,181	508	101,673	
Data base	7,704	7,233	471	587
	<u>\$ 395,223</u>	<u>\$ 198,645</u>	<u>\$ 196,578</u>	<u>\$ 100,642</u>

**5. PERMANENT COLLECTION**

The Association maintains an extensive collection of visual arts, particularly art featuring the Central Interior and life in Northwestern Canada. The permanent collection comprises of 429 (2018 – 412) works of art.

The Association acquires works of art by purchase, gift and bequest. There were seventeen acquisitions during the year from gifts or bequests. The fair value of these pieces totalled \$48,100 (2018 – \$38,750).

**6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Accounts payable consists of:

	2019	2018
Trade payable	\$ 101,095	\$ 78,838
Government remittances payable - payroll and federal sales tax	9,473	11,095
	<u>\$ 110,568</u>	<u>\$ 89,933</u>

**PRINCE GEORGE REGIONAL ART GALLERY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended December 31, 2019

**7. UNEARNED REVENUE**

	<u>2019</u>	<u>2018</u>
Programs	\$ 16,952	\$ 9,468
Memberships	<u>4,846</u>	<u>5,357</u>
	<u>\$ 21,798</u>	<u>\$ 14,825</u>

**8. DEFERRED CONTRIBUTIONS**

Deferred contributions represent unspent resources received in the current period that are related to subsequent periods and are externally restricted for specific program expenditures. The deferred contributions for the year are as follows:

	<u>2019</u>	<u>2018</u>
Deferred contributions	\$ 52,700	\$ 75,050
Canada Council for the Arts Operating Grant (Catalogues)	<u>-</u>	<u>11,000</u>
Fundraising revenue		
- Permanent collection	<u>10,793</u>	<u>10,484</u>
	<u>\$ 63,493</u>	<u>\$ 96,534</u>

**9. DEFERRED CONTRIBUTIONS RELATED TO TANGIBLE CAPITAL ASSETS**

Deferred contributions related to tangible capital assets represent restricted contributions with which equipment has or will be purchased. The changes in the deferred contributions related to equipment balance for the year are as follows:

	<u>Opening Balance</u>	<u>Additions</u>	<u>Releases</u>	<u>Closing Balance 2019</u>	<u>2018</u>
<b>Building Improvements</b>					
Canadian Heritage Grant	\$ -	\$ 94,083	\$ (256)	\$ 93,827	\$ -
City of Prince George	<u>-</u>	<u>50,670</u>	<u>(252)</u>	<u>50,418</u>	<u>-</u>
	<u>-</u>	<u>144,753</u>	<u>(508)</u>	<u>144,245</u>	<u>-</u>
<b>Equipment</b>					
Miscellaneous	<u>1,063</u>	<u>-</u>	<u>(1,063)</u>	<u>-</u>	<u>1,063</u>
	<u>\$ 1,063</u>	<u>\$ 144,753</u>	<u>\$ (1,571)</u>	<u>\$ 144,245</u>	<u>\$ 1,063</u>

The closing deferred balance of the Canada Heritage Grant as of December 31, 2019 consisted of \$42,571 (2018 - \$nil) in unspent funding.

**PRINCE GEORGE REGIONAL ART GALLERY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended December 31, 2019

**10. INVESTMENT IN TANGIBLE CAPITAL ASSETS AND PERMANENT COLLECTION**

	<u>2019</u>	<u>2018</u>
<b>Net assets invested in tangible capital assets is calculated as follows:</b>		
Tangible Capital Assets	\$ 196,578	\$ 100,642
Permanent collection	<u>1</u>	<u>1</u>
	196,579	100,643
 Financed by:		
Deferred contributions related to equipment	<u>101,673</u>	<u>1,063</u>
	<u>\$ 94,906</u>	<u>\$ 99,580</u>
 Deficiency of revenue over expenses:		
Amortization of deferred contributions related to tangible capital assets	\$ 1,571	\$ 309
Loss on disposal of capital assets	(2,466)	-
Amortization of tangible capital assets	<u>(12,998)</u>	<u>(11,193)</u>
	<u>(13,893)</u>	<u>(10,884)</u>
 Investment in tangible capital assets		
Tangible capital asset grant funding used	(102,181)	-
Acquisition of tangible capital assets	<u>111,400</u>	<u>13,254</u>
	<u>9,219</u>	<u>13,254</u>
 Change in net assets invested in tangible capital assets	<u>\$ (4,674)</u>	<u>\$ 2,370</u>

**11. COMMITMENTS**

The Association has a twenty-year lease, for its current premises, with the City of Prince George. The lease expires in 2028, and lease payments are \$1,000 per annum. The fair value of the lease payments cannot be reasonably determined.

**PRINCE GEORGE REGIONAL ART GALLERY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended December 31, 2019

**12. REGIONAL DISTRICT OF FRASER FORT GEORGE GRANT REVENUE CLASSIFICATION SUMMARY**

	<u>2019</u> <u>Budget</u> <u>(unaudited)</u> <u>(Note 17)</u>	<u>2019</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
<b>Regional District of Fraser Fort George</b>			
General Operations	\$ 452,000	\$ 452,000	\$ 452,000
Educational Programming Outreach			
Grant (Schedule 1)	32,000	31,350	31,350
Exhibition Outreach Grant (Schedule 2)	26,650	26,650	26,650
	<u>\$ 510,650</u>	<u>\$ 510,000</u>	<u>\$ 510,000</u>

**13. FEDERAL GOVERNMENT GRANT REVENUE CLASSIFICATION SUMMARY**

	<u>2019</u> <u>Budget</u> <u>(unaudited)</u> <u>(Note 17)</u>	<u>2019</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
<b>Federal Government Grants</b>			
Educational Programming Grants (Schedule 1)			
NSERC	\$ 25,000	\$ 25,000	\$ 30,000
Building Communities Through Local Festivals	15,000	15,000	-
Canadian Museums Association YCWHO	14,600	14,150	10,668
Canadian Museums Association YCWBCH	5,000	5,000	-
Canada Summer Jobs	-	8,658	19,319
	<u>59,600</u>	<u>67,808</u>	<u>59,987</u>
Exhibition Grants (Schedule 2)			
Canadian Museums Association YCWBOL	4,500	4,318	14,552
Canadian Heritage - Travelling Exhibition	8,000	-	14,995
Miscellaneous	-	892	950
	<u>12,500</u>	<u>5,210</u>	<u>30,497</u>
	<u>\$ 72,100</u>	<u>\$ 73,018</u>	<u>\$ 90,484</u>

**PRINCE GEORGE REGIONAL ART GALLERY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended December 31, 2019

**14. BC ARTS COUNCIL GRANT REVENUE CLASSIFICATION SUMMARY**

	<u>2019</u> Budget (unaudited) (Note 17)	<u>2019</u> Actual	<u>2018</u> Actual
<b>BC Arts Council</b>			
BC Arts Council - Operating Grant	\$ 63,000	\$ 74,340	\$ 63,000
Educational Programming Grants (Schedule 1)			
Arts Based Community Development	<u>12,500</u>	<u>12,500</u>	<u>9,700</u>
	<u>\$ 75,500</u>	<u>\$ 86,840</u>	<u>\$ 72,700</u>

**15. OTHER EDUCATIONAL GRANT REVENUE CLASSIFICATION SUMMARY**

	<u>2019</u> Budget (unaudited) (Note 17)	<u>2019</u> Actual	<u>2018</u> Actual
<b>Other Educational Grants</b>			
Educational Programming Grants (Schedule 1)			
City of Prince George	\$ 25,500	\$ 25,500	\$ 24,525
Miscellaneous	15,000	15,000	5,000
Prince George Community Foundation	12,000	12,000	5,000
Vancouver Foundation	6,500	6,500	20,000
NDIT Fabulous Festivals	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
	<u>\$ 64,000</u>	<u>\$ 64,000</u>	<u>\$ 59,525</u>

**16. FINANCIAL INSTRUMENTS**

Risks and Concentrations

The Association is exposed to various risks through its financial instruments, without being exposed to concentrations of risks. The following analysis provides a measure of the Association's risk exposure as at December 31, 2019.

Credit Risk

The Association is exposed to credit risk on the accounts receivable from its members. Management deems this risk to be minimal.

**PRINCE GEORGE REGIONAL ART GALLERY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended December 31, 2019**

**16. FINANCIAL INSTRUMENTS, continued**

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty meeting obligations associated with financial liabilities. The Association is exposed to liquidity risk mainly in respect of its accounts payable.

**17. BUDGETS**

Budgets have been prepared by management, approved by the board, but were not subject to audit or review.

**18. RELATED PARTY TRANSACTIONS**

During the year, fees of \$5,784 (2018 - \$6,336) were paid to board members. The fees were comprised of teaching fees of \$4,319 (2018 - \$3,848), exhibition fees of \$100 (2018 - \$1,134) and consignment fees of \$1,365 (2018 - \$1,354).

The transactions occur in the normal course of operations and are at the exchange amount, which the amount of consideration agreed to by the related parties.

**19. REMUNERATION OF DIRECTORS, EMPLOYEES AND CONTRACTORS**

Remuneration of Directors

Remuneration in the form of consignment, exhibition and teaching fees paid to elected directors during the year ended December 31, 2019 was \$5,784 (2018 - \$6,336).

Top Ten Employee and Contractor Compensation

One employee received compensation in excess of \$75,000 for the year ended December 31, 2019. Their compensation for the year ended December 31, 2019 was \$81,495 (2018- \$79,927).

**20. INTERFUND TRANSFER**

During the year, a transfer of \$1,019 (2018 - \$13,254) was made from the Unrestricted fund to the Investment in Tangible Capital Assets fund for assets purchased. A transfer of \$nil (2018 - \$30,000) was also made from the Unrestricted fund to the Internally Restricted Equipment Reserve fund to reserve funds for the future purchase of equipment. A transfer of \$8,200 (2018 - \$nil) was made from the Internally Restricted Equipment Reserve fund to the Investment in Tangible Capital Assets for the purchase of the website.

**21. COMPARATIVE FIGURES**

Certain prior year figures, presented for comparative purposes, have been reclassified to conform to the current year's financial statement presentation.

PRINCE GEORGE REGIONAL ART GALLERY ASSOCIATION

Schedule 1

SCHEDULE OF EDUCATION PROGRAMMING

For the year ended December 31, 2019

	2019 <u>Budget</u> (unaudited) (Note 17)	2019 <u>Actual</u>	2018 <u>Actual</u>
<b>REVENUE</b>			
<b>EDUCATIONAL PROGRAMMING GRANTS</b>			
Regional District of Fraser Fort George (Note 12)	\$ 32,000	\$ 31,350	\$ 31,350
Federal Government of Canada Grants (Note 13)	59,600	67,808	59,987
Other Educational Grants (Note 15)	64,000	64,000	59,525
BC Arts Council (Note 14)	12,500	12,500	9,700
	<u>168,100</u>	<u>175,658</u>	<u>160,562</u>
<b>EDUCATIONAL PROGRAMING REVENUE</b>			
Youth Programs	140,671	124,532	132,793
Sponsors	50,457	32,838	24,708
Adult Studio Programs	41,802	31,062	16,080
Art Heals Program	22,228	25,573	23,654
Partner Programs	17,050	23,492	23,848
Special Events	7,000	4,408	-
Maker Lab	6,540	5,453	16,952
Sunday Open Studio	-	-	240
	<u>285,748</u>	<u>247,358</u>	<u>238,275</u>
	<u>453,848</u>	<u>423,016</u>	<u>398,837</u>
<b>EXPENSES</b>			
Wages	254,938	236,616	218,626
Youth Programs	72,439	51,201	54,608
Maker Lab	28,152	28,914	52,640
Outreach Programs	8,950	10,822	9,866
Partner Program	13,650	10,806	9,311
Adult Studio Programs	15,345	10,656	7,103
Art Heals Program	5,500	5,503	3,396
Miscellaneous	26,620	5,482	13,075
Sunday Open Studio	1,200	944	1,220
	<u>426,794</u>	<u>360,944</u>	<u>369,844</u>
<b>EXCESS (EXPENSES) REVENUES</b>	<u>\$ 27,054</u>	<u>\$ 62,072</u>	<u>\$ 28,993</u>

See notes to the financial statements.

## PRINCE GEORGE REGIONAL ART GALLERY ASSOCIATION

## SCHEDULE OF EXHIBITION PROGRAMMING

For the year ended December 31, 2019

	<u>2019</u> Budget (unaudited) (Note 17)	<u>2019</u> Actual	<u>2018</u> Actual
<b>REVENUE</b>			
<b>EXHIBITION PROGRAMMING GRANTS</b>			
Regional District of Fraser Fort George (Note 12)	\$ 26,650	\$ 26,650	\$ 26,650
Canada Council	56,000	56,000	30,500
Federal Government of Canada Grants (Note 13)	12,500	5,210	30,497
	<u>95,150</u>	<u>87,860</u>	<u>87,647</u>
<b>EXHIBITION PROGRAMMING REVENUE</b>			
Exhibition Sponsors	15,000	-	6,580
Catalogue Sales	1,200	1,686	1,440
Acquisitions	-	1,198	850
Miscellaneous	-	-	100
Donations - Permanent Collection (Note 5)	-	48,100	38,750
	<u>16,200</u>	<u>50,984</u>	<u>47,720</u>
	<u>111,350</u>	<u>138,844</u>	<u>135,367</u>
<b>EXPENSES</b>			
Wages	106,438	106,831	114,664
Exhibition Production	37,900	35,522	40,402
Artist Exhibition Fees	33,764	34,653	25,722
Catalogues and Overviews	32,058	29,807	16,603
Travelling Exhibitions	22,202	23,021	25,138
Visiting Artist Expense	16,030	15,923	9,402
Touring	8,300	8,309	13,167
Receptions and Hospitality	6,600	6,879	5,023
Permanent Collection	5,000	6,804	430
Galleria	6,630	6,692	3,921
Lectures and Talks	5,178	6,112	2,432
Publicity	3,600	4,380	2,897
Curatorial Travel and Mileage	5,000	3,222	2,908
Insurance	1,176	1,157	5,100
Copyright Fees	500	512	100
Advertising	-	-	50
Donations to Permanent Collection (Note 5)	-	48,100	38,750
	<u>290,376</u>	<u>337,924</u>	<u>306,709</u>
<b>EXCESS EXPENSES</b>	<u>\$ (179,026)</u>	<u>\$ (199,080)</u>	<u>\$ (171,342)</u>

See notes to the financial statements.

PRINCE GEORGE REGIONAL ART GALLERY ASSOCIATION

Schedule 3

SCHEDULE OF DEVELOPMENT

For the year ended December 31, 2019

	<u>2019</u> Budget (unaudited) (Note 17)	<u>2019</u> Actual	<u>2018</u> Actual
<b>REVENUES</b>			
Fundraising Events	\$ 38,500	\$ 16,097	\$ 33,500
Memberships	16,150	8,815	9,726
Donations	1,200	5,461	-
Federal and Provincial Sales Tax Recoveries	5,280	4,393	4,692
Endowment Fund Revenue	5,800	3,912	5,785
Admissions	6,120	2,765	4,903
Annual Campaign	12,000	2,228	7,306
Interest	60	280	-
	<u>85,110</u>	<u>43,951</u>	<u>65,912</u>
<b>EXPENSES</b>			
Fundraising Events	<u>13,629</u>	<u>8,892</u>	<u>16,765</u>
	<u>13,629</u>	<u>8,892</u>	<u>16,765</u>
<b>EXCESS REVENUES</b>	<u>\$ 71,481</u>	<u>\$ 35,059</u>	<u>\$ 49,147</u>

See notes to the financial statements.

PRINCE GEORGE REGIONAL ART GALLERY ASSOCIATION

Schedule 4

SCHEDULE OF GALLERY SHOP

For the year ended December 31, 2019

	<u>2019</u> Budget (unaudited) (Note 17)	<u>2019</u> Actual	<u>2018</u> Actual
<b>REVENUES</b>	\$ 61,800	\$ 53,069	\$ 60,197
<b>COST OF SALES</b>	<u>35,432</u>	<u>32,541</u>	<u>33,883</u>
<b>GROSS PROFIT (2019 - 39%; 2018 - 44%)</b>	<u>26,368</u>	<u>20,528</u>	<u>26,314</u>
<b>GENERAL AND ADMINISTRATIVE EXPENSES</b>			
Wages	24,254	26,434	23,323
Shop Supplies	900	851	1,519
Advertising and Promotion	260	675	1,426
Artisan's Fair	<u>1,850</u>	<u>-</u>	<u>-</u>
	<u>27,264</u>	<u>27,960</u>	<u>26,268</u>
<b>EXCESS REVENUES (EXPENSES)</b>	<u>\$ (896)</u>	<u>\$ (7,432)</u>	<u>\$ 46</u>

See notes to the financial statements.

PRINCE GEORGE REGIONAL ART GALLERY ASSOCIATION

Schedule 5

SCHEDULE OF FACILITY RENTAL

For the year ended December 31, 2019

	<u>2019</u> Budget (unaudited) (Note 17)	<u>2019</u> Actual	<u>2018</u> Actual
<b>REVENUES</b>			
Facility Rental	\$ 12,000	\$ 14,752	\$ 13,055
<b>EXPENSES</b>			
Facility Rental	<u>-</u>	<u>559</u>	<u>695</u>
<b>EXCESS REVENUES</b>	<u>\$ 12,000</u>	<u>\$ 14,193</u>	<u>\$ 12,360</u>

See notes to the financial statements.

PRINCE GEORGE REGIONAL ART GALLERY ASSOCIATION

Schedule 6

SCHEDULE OF ADMINISTRATIVE EXPENSES

For the year ended December 31, 2019

	<u>2019</u> <b>Budget</b> <b>(unaudited)</b> <b>(Note 17)</b>	<u>2019</u> <b>Actual</b>	<u>2018</u> <b>Actual</b>
<b>EXPENSES</b>			
Occupancy Costs	\$ 198,036	\$ 187,996	\$ 192,572
Bookkeeping	29,540	29,429	28,777
Training and Professional Development	12,250	14,309	8,063
Equipment Rental, Repairs and Maintenance	16,650	13,926	7,810
Office and Miscellaneous	18,648	13,876	20,700
Travel and Mileage	11,400	7,990	10,531
Bank Charges and Interest	7,920	7,404	7,486
Telephone and Fax	6,240	6,109	5,931
Insurance	6,160	5,920	6,010
Licenses and Dues	5,004	4,009	4,749
Postage	4,720	3,179	4,778
Board Development	2,880	2,206	1,337
Meetings	1,992	1,864	2,665
Security	695	699	359
Recruitment	600	593	62
Professional Fees	8,500	8,782	8,149
Library	300	71	-
Loss on Disposal of Equipment	-	2,466	-
	<u>\$ 331,535</u>	<u>\$ 310,828</u>	<u>\$ 309,979</u>

See notes to the financial statements.

# Central BC Railway & Forest Ind. Museum Society

## Comparative Income Statement

Actual Jan 01, 2019 to Dec 31, 2019

### REVENUE

#### REVENUE ACTIVITY

GATE	58,876.01
MINI RAIL ADMISSION	37,412.09
GIFT SHOP	10,553.59
FOOD	21,585.57
TOURS	445.15
MEMBERSHIPS	1,323.95
BIRTHDAY PARTY	3,440.00
FACILITY RENTAL	5,054.95
Gratuity for Functions	1,757.34
School Programs	421.14
SPECIAL EVENTS	85.00
<b>NET REVENUE (OPERATIONAL)</b>	<u>140,954.79</u>

#### GRANTS

REGIONAL DISTRICT OF FG	195,025.00
Grants-General	1,000.00
Gov't of Canada - PATHWAY	0.00
Community Foundation	7,891.63
SUMMER STUDENTS	58,560.18
MAP	0.00
<b>TOTAL GRANTS</b>	<u>262,476.81</u>

#### REVENUE - OTHER

DONATIONS - CASH	6,035.25
PST COMMISSION	205.33
INTEREST INCOME	4,365.23
<b>TOTAL OTHER REVENUE</b>	<u>10,605.81</u>

#### GAMING INCOME

GAMING REVENUE	30,000.00
<b>TOTAL GAMING</b>	<u>30,000.00</u>

#### PROJECTS

Other Revenue	0.00
<b>TOTAL PROJECTS</b>	<u>0.00</u>

#### AMORTIZATION

Amort of deferred capital contribut	0.00
<b>Total Amortization</b>	<u>0.00</u>

<b>TOTAL REVENUE</b>	<u>444,037.41</u>
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**EXPENSE****COST OF GOODS SOLD**

INVENTORY A - GIFT SHOP	4,931.61
Food Expense	2,851.36
Birthday Party Expenses	176.25
GIFT SHOP SUPPLIES	96.64
GIFT SHOP CONSIGNMENT	635.96
<b>TOTAL COST OF GOODS SOLD</b>	<b>8,691.82</b>

**FUNDRAISING**

SPECIAL EVENTS	9,145.43
School Tour Expenses	48.00
ENDOWMENT FUND EXPENSE	5,000.00
<b>TOTAL FUNDRAISING</b>	<b>14,193.43</b>

**CURATORIAL**

CURATORIAL SUPPLIES	3,916.86
<b>TOTAL CURATORIAL COSTS</b>	<b>3,916.86</b>

**GENERAL & ADMINISTRATIVE EXPENSES**

ADVERTISING & PROMOTIONS	4,603.60
BANK CHARGES & INTEREST	2,910.35
BOOKKEEPING EXPENSE	7,507.93
CASH OVER/SHORT	623.61
DUES & SUBSCRIPTIONS	3,847.75
Vehicle: Repair Fuel & Oil	1,710.49
Insurance - Vehicle	2,044.00
INSURANCE	11,098.28
ACCOUNTING	6,332.11
LICENCES & PERMITS	322.00
ENTERTAINMENT/MEETING EXPENSE	1,692.87
OFFICE, NEWSLETTERS, SUPPLIES	5,156.86
POSTAGE	288.60
PROFESSIONAL FEES	262.20
REPAIRS & MAINTENANCE	6,214.98
SECURITY & SAFETY	2,468.47
SHOP SUPPLIES, REPAIRS, MAINTENANCE	0.00
TELEPHONE, FAX, INTERNET	4,117.07
SUPPLIES	13.90
Recovery of Property -DO NOT USE	0.00
Property Taxes	0.00
Land Lease Rent	1,050.00
TRAVEL	4,193.47
Travel - Meals	853.05
Taxes	0.00
UTILITIES	24,564.10

VOLUNTEERS	774.36
Staff exp from Gratuities	1,897.34
In Kind Donations (No tax receipt)	0.00
<b>TOTAL GENERAL &amp; ADMIN EXPENSE</b>	<u>94,547.39</u>
<b>PROJECT EXPENSES</b>	
Special Project Exp	1,248.55
MISC PROJECT EXPENSE	53.49
Pathway Paving Expense	0.00
Model Railway Club	72.22
Computers	32.09
TV	0.00
<b>TOTAL ELECTRONICS</b>	<u>32.09</u>
<b>TOTAL PROJECT EXPENSES</b>	<u>1,406.35</u>
<b>MINI RAIL</b>	
ROLLING STOCK	725.61
PORTABLE MINI RAIL & EQUIPMENT	0.00
<b>TOTAL MINI RAIL</b>	<u>725.61</u>
<b>WAGES &amp; BENEFITS</b>	
WAGES	291,915.96
EI EXPENSE	6,457.96
CPP EXPENSE	11,862.04
BENEFITS	14,035.27
WORKERS' COMPENSATION	1,143.63
TRAINING	1,106.75
UNIFORMS	229.73
<b>TOTAL WAGES &amp; BENEFITS</b>	<u>326,751.34</u>
<b>TOTAL EXPENSE</b>	<u>450,232.80</u>
<b>NET INCOME</b>	<u><u>-6,195.39</u></u>

Generated On: May 05, 2020

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## INDEPENDENT AUDITOR'S REPORT

To the Members of Huble Homestead/ Giscome Portage Heritage Society

### Opinion

I have audited the accompanying financial statements of Huble Homestead/ Giscome Portage Heritage Society, which comprise the statement of financial position as at December 31, 2019, the statements of operations, changes in net assets, and cash flows for the year then ended, and notes to the financial statements, including summary of significant accounting policies.

In my opinion the financial statements present fairly, in all material respects, the financial position of the Society as at December 31, 2019, and the results of its operations and its cash flows for the year then ended, in accordance with Canadian accounting standards for not-for-profit organizations. As required by the Societies Act of the Province of British Columbia, I report that in my opinion these standards have been applied on a basis consistent with that of the prior year.

### Basis for Opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described below in the Auditor's Responsibilities for the Audit of Financial Statements section of my report. I am independent of the Society in accordance with the ethical requirements that are relevant to my audit of financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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 Society'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 Society or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Society's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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 a basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

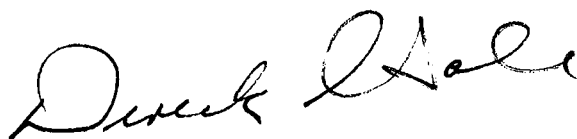
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than 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 Society'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 Society's internal control.

- Evaluate the appropriateness of accounting policies used and 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 Society's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Society 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. I communicate with those charged with governance regarding, among other matters, the planned scope and timing and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



February 24, 2020  
Prince George, B.C.

DERECK C. SALE, CPA, CA, FCA (UK)

HUBLE HOMESTEAD/ GISCOME PORTAGE  
HERITAGE SOCIETY

STATEMENT OF FINANCIAL POSITION

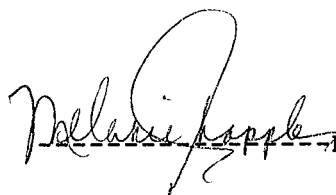
As at December 31, 2019

	<u>2019</u>	<u>2018</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash (Note 3)	\$ 55,609	\$ 64,851
Accounts receivable	20,213	1,561
Inventory (Note 2(c))	11,612	13,039
Prepaid expenses	<u>4,293</u>	<u>4,446</u>
	91,727	83,897
INTERNALLY RESTRICTED ASSET (Notes 2 (f) & 4)	25,000	25,000
ARTIFACTS AND LIVESTOCK (Note 2(d))		
CAPITAL ASSETS (Notes 2(e) & 5)	<u>101,691</u>	<u>117,076</u>
	<u>\$218,418</u>	<u>\$225,973</u>
<b>LIABILITIES, DEFERRALS AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accruals	\$ 8,479	\$ 7,932
Government payables	<u>808</u>	<u>5,933</u>
	9,287	13,865
DEFERRED CONTRIBUTIONS (Note 6)	<u>43,388</u>	<u>42,549</u>
	<u>52,675</u>	<u>56,414</u>
<b>OTHER INFORMATION (Notes 7 to 9)</b>		
<b>NET ASSETS (for changes, see page 4)</b>		
Invested in capital assets	101,691	117,076
Internally restricted reserve (Note 2(f))	25,000	25,000
Unrestricted	<u>39,052</u>	<u>27,483</u>
	<u>165,743</u>	<u>169,559</u>
	<u>\$218,418</u>	<u>\$225,973</u>

Approved on behalf of the Board:



----- Director



----- Director

HUBLE HOMESTEAD/ GISCOME PORTAGE  
HERITAGE SOCIETY

STATEMENT OF OPERATIONS

For the year ended December 31, 2019

	<u>2019</u>	<u>2018</u>
<b>REVENUE</b>		
Regional District of Fraser Fort George	\$195,708	\$195,733
Community Gaming contributions	49,696	56,560
Federal Government grants	33,393	30,419
Other grants and recoveries	9,842	4,900
General store & other earned revenue	41,760	45,120
Donations and fundraising	19,668	20,686
Interest received on bank deposits	<u>107</u>	<u>236</u>
	<u>350,174</u>	<u>353,654</u>
<b>EXPENSES</b>		
Site costs (Page 10)	114,168	119,225
Public outreach (Page 10)	137,168	129,382
Administrative (Page 10)	76,880	71,268
Development projects (Note 2 (b))	10,389	13,183
Amortization of furniture and equipment	4,619	3,942
Amortization of leasehold improvements	<u>10,766</u>	<u>10,766</u>
	<u>353,990</u>	<u>347,766</u>
<b>NET (EXPENSES) REVENUE FOR THE YEAR</b>	<b>\$ (<u>3,816</u>)</b>	<b>\$ <u>5,888</u></b>

See notes to the financial statements

HUBLE HOMESTEAD/ GISCOME PORTAGE  
HERITAGE SOCIETY

STATEMENT OF CHANGES IN NET ASSETS

For the year ended December 31, 2019

	Invested in capital <u>assets</u>	Capital reserve <u>          </u>	Unres- tricted <u>          </u>	<u>2019</u>	Total <u>2018</u>
Balance at beginning of the year	\$117,076	\$25,000	\$27,483	\$169,559	\$163,671
Net (expenses) revenue For the year	( <u>15,385</u> )	<u>-</u>	<u>11,569</u>	( <u>3,816</u> )	<u>5,888</u>
Balance at end of the year	<u>\$101,691</u>	<u>\$25,000</u>	<u>\$39,052</u>	<u>\$165,743</u>	<u>\$169,559</u>

See notes to the financial statements

HUBLE HOMESTEAD/ GISCOME PORTAGE  
HERITAGE SOCIETY

STATEMENT OF CASH FLOWS

For the year ended December 31, 2019

	<u>2019</u>	<u>2018</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts		
Grants and subsidies	\$217,755	\$243,819
Community Gaming	50,600	50,600
Site revenue receipts and recoveries	<u>62,533</u>	<u>68,675</u>
	<u>330,888</u>	<u>363,094</u>
Payments		
Site costs	114,251	125,765
Public outreach costs	137,733	129,879
Administration costs	76,884	71,512
Development projects	<u>10,388</u>	<u>13,183</u>
	<u>339,256</u>	<u>340,339</u>
Cash flows from operating activities	( <u>8,368</u> )	<u>22,755</u>
<b>CASH FLOWS FROM FINANCING &amp; INVESTING ACTIVITIES</b>		
Outlays for capital equipment	-	( 11,049 )
Cost of leasehold improvements	-	( 20,551 )
Outlays recoverable	( <u>874</u> )	( <u>1,561</u> )
Cash flows from financing & investing activities	( <u>874</u> )	( <u>33,161</u> )
DECREASE IN OPERATING CASH FOR THE YEAR	( 9,242 )	( 10,406 )
Cash at beginning of the year	<u>64,851</u>	<u>75,257</u>
OPERATING CASH AT END OF THE YEAR (Note 3)	\$ <u>55,609</u>	\$ <u>64,851</u>
<b>INTERNALLY RESTRICTED ASSET</b>		
Cash on deposit (Notes 2 (f) & 4)	\$ <u>25,000</u>	\$ <u>25,000</u>

See notes to the financial statements

HUBLE HOMESTEAD/ GISCOME PORTAGE  
HERITAGE SOCIETY

(6)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2019

1. NATURE OF OPERATIONS, CORPORATE STATUS AND CAPITAL DISCLOSURES

The Society is incorporated under the Societies Act of British Columbia, and is a registered charity exempt from income tax. On behalf of the Regional District of Fraser-Fort George (the Regional District) the Society manages and maintains the Huble Homestead Historic Site at Giscome Portage Regional Park, near Prince George, B.C. The current service agreement covers years 2016 to 2020. It requires that the Society make provision for the upkeep and restoration of heritage buildings and structures. The Society is also responsible for artifacts on site, and for store operations, animal husbandry, and tours of facilities and the adjacent park. Ownership of major assets, except for artifacts and certain capital equipment (see 2(d) below), remains with the Regional District.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared using Canadian accounting standards for non-government not-for-profit organizations.

The following policies obtain:

(a) Revenue recognition

The financial statements conform to the deferral method of accounting for externally restricted contributions, which are brought into revenue in the year that related expenditures are incurred. Unrestricted contributions are recognized as revenue when received or when collection is reasonably assured.

(b) Accounting for development projects

Development projects comprise restoration and other work on heritage buildings and facilities for which the Society is funded out of general revenues. Because these assets belong to the Regional District such expenditures are expensed in the statement of operations, that is, unless they cover substantial additions or improvements to such assets, requiring that costs be capitalized as leasehold improvements and amortized over a number of years satisfactory to the Board. (See Note 2(e))

(c) Inventory

Inventory of supplies is stated at the lower of cost and net realizable value, using the first-in, first-out method.

HUBLE HOMESTEAD/ GISCOME PORTAGE  
HERITAGE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2019

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Artifacts and livestock

Heritage furniture and effects at the site, including display tools and implements, are expensed when acquired. Livestock is on loan from patrons of the Society, which is responsible for feed and maintenance.

(e) Capital assets and amortization

Capital assets are amortized as follows:

Office furniture and equipment - 20%, declining balance,

Site equipment - 20%, declining balance, and

Leasehold improvements - 12 years, straight-line.

Where assets are acquired from restricted contributions the latter are deferred and brought into revenue on the same basis as the related assets.

(f) Internally restricted reserve and matching fund

In keeping with requirements of the Regional District mentioned in Note 1 above, management sets aside a capital reserve and cash allocated to fund it, providing for restoration costs and emergency expenditures on heritage assets that cannot be adequately met out of operating revenues for any one year. Transfers to and from the reserve are at the discretion of the Board, provided that an amount satisfactory to the Regional District is maintained therein. See also Note 4.

(g) Donations

Contributions in kind are recorded at market value.

(h) Allocation of expenses

With the exception of payroll expenditures, the Society charges support payments direct to the expense categories therefor within broadly delineated functions, namely: Site, Public Outreach and Administration costs. In the case of payroll expenditures, these costs are allocated to the respective functions in accordance with estimated time spent by management and staff in carrying out the duties called for by the particular function.

HUBLE HOMESTEAD/ GISCOME PORTAGE  
HERITAGE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2019

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Statement of cash flows

This statement is prepared using the direct method whereby the main categories of incomings and outgoings are reflected as cash receipts and payments, respectively.

(j) Use of estimates

The preparation of financial statements, in conformity with Canadian accounting standards for not-for-profit organizations require that management make estimates and assumptions that affect the reported amounts of revenues and expenses for the year, and the corresponding amounts of assets, liabilities, deferrals and various disclosures at year-end. Estimates are reviewed periodically, based on currently available information. Actual results may differ from estimates.

3. CASH AT END OF THE YEAR

	<u>2019</u>	<u>2018</u>
This comprises operating bank balances:		
General accounts	\$ 31,514	\$ 41,659
Gaming account	<u>24,095</u>	<u>23,192</u>
	<u>\$ 55,609</u>	<u>\$ 64,851</u>

4. INTERNALLY RESTRICTED ASSET

The amount of \$25,000 represents the principle sum invested at 1.5% over eighteen months in connection with the restricted reserve fund described in Note 2 (f) above.

5. CAPITAL ASSETS

	<u>Accumulated</u>		<u>Net book amount</u>	
	<u>Cost</u>	<u>amortization</u>	<u>2019</u>	<u>2018</u>
Office furniture and equipment	\$14,961	\$12,936	\$ 2,025	\$ 2,530
Site equipment	53,168	37,782	15,386	19,500
Leasehold improvements	<u>129,220</u>	<u>44,940</u>	<u>84,280</u>	<u>95,046</u>
	<u>\$197,349</u>	<u>\$95,658</u>	<u>\$101,691</u>	<u>\$117,076</u>

HUBLE HOMESTEAD/ GISCOME PORTAGE  
HERITAGE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2019

6. DEFERRED CONTRIBUTIONS

Deferred contributions amounting to \$43,388 represent unexpended program funding, the disbursement of which is restricted by contributors:

Changes in deferred amounts are as follows:

	<u>2019</u>	<u>2018</u>
Balance at beginning	\$ <u>42,549</u>	\$ <u>35,792</u>
Contributions received:		
Community Gaming Grant	50,600	50,600
Federal Government grants	33,393	20,418
Regional District special grant	-	8,500
Other grants	<u>10,486</u>	<u>9,900</u>
	<u>94,479</u>	<u>99,418</u>
	137,028	135,210
Contributions included in revenue	( <u>93,640</u> )	( <u>92,661</u> )
Balance at end of the year	\$ <u>43,388</u>	\$ <u>42,549</u>

7. FINANCIAL INSTRUMENTS

Financial instruments comprise cash, term deposits, accounts receivable, inventory, and current liabilities. No interest or credit risk attaches to these financial instruments; carrying amounts thereof represent fair values at December 31, 2019.

8. CONTRIBUTED SERVICES

During the year volunteers contributed some 1,320 (2018 1,244) hours to the Society's many projects. Calculated at rates approximating market values, the monetary equivalent for these services is \$23,500 (2018 - \$20,640).

9. ECONOMIC DEPENDENCE

The Society is economically dependent on the Regional District for its continuance as an entity providing the level of services comparable to those currently undertaken.

HUBLE HOMESTEAD/ GISCOME PORTAGE  
HERITAGE SOCIETY

SCHEDULES OF EXPENSES

For the year ended December 31, 2019

	<u>2019</u>	<u>2018</u>
SITE COSTS		
Salaries and benefits	\$ 74,523	\$ 80,666
General store - cost of inventory sold	16,102	13,473
other costs	1,134	763
Maintenance and supplies	20,580	22,756
Insurance	834	834
Exhibits and collections	<u>995</u>	<u>733</u>
	<u>\$114,168</u>	<u>\$119,225</u>
PUBLIC OUTREACH		
Salaries and benefits	\$122,203	\$109,537
Advertising and gifts	4,856	5,510
Education	1,086	924
Events	<u>9,023</u>	<u>13,411</u>
	<u>\$137,168</u>	<u>\$129,382</u>
ADMINISTRATION		
Salaries and benefits	\$ 56,833	\$ 52,294
Office expenses and miscellaneous	7,163	7,171
Professional fees	5,023	5,269
Office rent	3,813	3,813
Insurance	1,250	1,250
Training	2,303	676
Telephone	<u>495</u>	<u>795</u>
	<u>\$ 76,880</u>	<u>\$ 71,268</u>

See notes to the financial statements

REVENUE	Budget 2020	Actual 2019	Budget 2019	Notes on Budget
<b>Grants</b>				
Summer Student Grants	28,800.00	26,928.46	25,500.00	Additional request for Junior Interpreter
Event Grants	3,250.00	3,250.00	3,250.00	
Community Gaming Grant	50,600.00	49,696.00	50,600.00	
Regional District Operating Grant	205,000.00	195,000.00	195,000.00	
Grants from Deferred	8,920.00	0.00	5,645.00	For children's book, internship position
Miscellaneous Grants	6,000.00	13,764.29	10,000.00	
<b>Total Grants Revenue</b>	<b>302,570.00</b>	<b>288,638.75</b>	<b>289,995.00</b>	
<b>Huble Earned Revenue</b>				
Event Fees & Fundraising Revenue	2,800.00	4,383.35	5,500.00	One murder mystery, seniors' day, no antique appraisals
General Store Revenue	32,850.00	32,418.97	32,800.00	
Memberships	275.00	285.00	300.00	
Rental Revenue	3,875.00	3,775.00	3,675.00	
Services Revenue	3,000.00	3,556.00	2,975.00	School district action possible
<b>Total Huble Earned Revenue</b>	<b>42,800.00</b>	<b>44,418.32</b>	<b>45,250.00</b>	
<b>Huble Donation Revenue</b>				
Admission Donations	15,500.00	15,707.85	14,800.00	
Other Donations	1,000.00	708.00	1,400.00	
In Kind Donations	600.00	564.00	700.00	
<b>Total Huble Donation Revenue</b>	<b>17,100.00</b>	<b>16,979.85</b>	<b>16,900.00</b>	
<b>Other Revenue</b>				
Interest Revenue	960.00	107.49	65.00	Interest on 18 month term deposit
Other Income	40.00	29.70	40.00	
<b>Total Other Revenue</b>	<b>1,000.00</b>	<b>137.19</b>	<b>105.00</b>	
<b>TOTAL REVENUE</b>	<b>363,470.00</b>	<b>350,174.11</b>	<b>352,250.00</b>	
<b>EXPENSE</b>				
<b>Cost of Running Heritage House</b>				
Exhibits & Collections	1,520.00	995.33	375.00	Includes funds for collections emergency kit supplies
Events & Demonstrations	10,600.00	10,550.45	14,200.00	
Education Program	1,000.00	1,085.55	900.00	
Caretaker Expenses	12,340.00	9,525.94	5,500.00	New wood stove, water heater
CR Estate Expenses	0.00	195.77	0.00	
Caretaker Renovations	0.00	0.00	0.00	
Staff & Training Expenses	1,000.00	2,448.98	2,615.00	
General Store Expenses	27,335.00	17,279.00	25,350.00	Includes new children's book (1000 copies)
Site General	6,400.00	8,165.73	6,000.00	
Site Repair and Maintenance	1,200.00	10,387.98	11,000.00	2019 included painting of Huble house and General Store

Site Development/Solar Power	2,000.00	0.00	0.00	0.00	Additional panels at Caretaker house
Capital Equipment	5,725.00	0.00	0.00	0.00	New propane fridge
<b>Total Cost of Heritage House</b>	<b>69,120.00</b>	<b>60,634.73</b>	<b>65,940.00</b>		
<b>Payroll Expenses</b>					
Permanent Positions	189,675.00	168,265.39	151,700.00		Raises to prepare for minimum wage increase
Interpreters, Ed. Coord, Assistant	61,350.00	69,606.13	90,950.00		
Employee Benefits	17,500.00	16,504.51	16,800.00		
<b>Total Payroll Expense</b>	<b>268,525.00</b>	<b>254,376.03</b>	<b>259,450.00</b>		
<b>General &amp; Administrative Expenses</b>					
Accounting & Audit	6,095.00	5,971.41	7,845.00		
Advertising - Events	3,600.00	2,683.20	3,600.00		
Advertising - Site & Promotions	3,030.00	1,968.39	2,200.00		Includes translation of visitor guide into French
Mileage	1,785.00	1,173.73	1,785.00		
Insurance	2,115.00	2,084.00	2,150.00		
Rent & Utilities	5,360.00	5,265.54	5,200.00		
Licences & Dues	1,300.00	1,239.89	1,400.00		
Office Supplies	1,490.00	1,707.80	1,800.00		
Appreciation	600.00	621.69	500.00		
Website & Computers	450.00	878.42	380.00		
Amortization/Depreciation	0.00	15,385.00	0.00		
In Kind Donations	0.00	0.00	0.00		
<b>Total General &amp; Admin. Expenses</b>	<b>25,825.00</b>	<b>38,979.07</b>	<b>26,860.00</b>		
<b>TOTAL EXPENSE</b>	<b>363,470.00</b>	<b>353,989.83</b>	<b>352,250.00</b>		

NET INCOME  
 ===== 0.00 (3,815.72) 0.00 =====

Board Approved: January 22, 2020

<b>REVENUE</b>	<b>Budget 2019</b>	<b>Actual 2019</b>	<b>Budget 2018</b>	<b>Actual 2018</b>	<b>2019 Actual Notes</b>
<b>Huble Heritage Grants</b>					
Summer Student Grants	25,500.00	26,928.46	25,400.00	29,668.85	
Event Grants	3,250.00	3,250.00	3,200.00	5,650.00	
Community Gaming Grant	50,600.00	49,696.00	50,600.00	56,560.00	
Regional District Operating Grant	195,000.00	195,000.00	195,000.00	195,000.00	
Children's Book Grants (deferred)	5,645.00	0.00	0.00	0.00	Book publishing pushed to 2020
Miscellaneous Grants	10,000.00	13,764.29	0.00	733.00	
<b>Total Grants Revenue</b>	<b>289,995.00</b>	<b>288,638.75</b>	<b>274,200.00</b>	<b>287,611.85</b>	
<b>Huble Earned Revenue</b>					
Event Fees & Fundraising Revenue	5,500.00	4,383.35	3,100.00	3,717.80	One ticketed event cancelled
General Store Revenue	32,800.00	32,418.97	28,100.00	31,359.16	
Memberships	300.00	285.00	300.00	305.00	
Rental Revenue	3,675.00	3,775.00	6,300.00	5,915.00	
Services Revenue	2,975.00	3,556.00	2,500.00	3,325.00	Excellent school attendance, extra misc. bookings
<b>Total Huble Earned Revenue</b>	<b>45,250.00</b>	<b>44,418.32</b>	<b>40,300.00</b>	<b>44,621.96</b>	
<b>Huble Donation Revenue</b>					
Admission Donations	14,800.00	15,707.85	13,500.00	15,166.40	
Other Donations	1,400.00	708.00	1,400.00	756.00	
In Kind Donations	700.00	564.00	500.00	1,984.94	
<b>Total Huble Donation Revenue</b>	<b>16,900.00</b>	<b>16,979.85</b>	<b>15,400.00</b>	<b>17,907.34</b>	
<b>Extra Accounts</b>					
Interest Revenue	65.00	107.49	975.00	236.43	
Other Income	40.00	29.70	100.00	1,746.72	
<b>Total Extra Accounts Revenue</b>	<b>105.00</b>	<b>137.19</b>	<b>1,075.00</b>	<b>1,983.15</b>	
<b>TOTAL REVENUE</b>	<b>\$ 352,250.00</b>	<b>\$ 350,174.11</b>	<b>\$ 330,975.00</b>	<b>\$ 352,124.30</b>	
<b>EXPENSE</b>					
<b>Cost of Running Heritage House</b>					
Exhibits & Collections	375.00	995.33	280.00	649.93	Repairs to highway display, collections supplies with surplus
Events & Demonstrations	14,200.00	10,550.45	12,400.00	15,846.40	Less music included in events
Education Program	900.00	1,085.55	900.00	923.58	
Caretaker Expenses	5,500.00	9,525.94	5,360.00	6,875.80	Water pressure tank emergency replacement, chimney repair
CR Estate Expenses	0.00	195.77	0.00	523.04	Former caretaker plot marker installation
Caretaker Renovations	0.00	0.00	0.00	4,221.41	Included in Caretaker Expenses
Staff & Training Expenses	2,615.00	2,448.98	1,050.00	759.12	
General Store Expenses	25,350.00	17,279.00	14,725.00	14,623.92	Children's book pushed to 2020
Site General	6,000.00	8,165.73	5,100.00	7,560.42	New barrels, fire extinguishers, fire suppression supplies
Site Repair and Maintenance	11,000.00	10,387.98	13,800.00	11,966.29	

Site Development	0.00	0.00	0.00	0.00	0.00	0.00	
Capital Equipment	0.00	0.00	0.00	0.00	383.64		
<b>Total Cost of Heritage House</b>	<b>65,940.00</b>	<b>60,634.73</b>	<b>53,615.00</b>	<b>64,333.55</b>			
<b>Payroll Expenses</b>							
Permanent Staff	151,700.00	168,265.39	143,170.00	127,811.57			Division between permanent / temporary staff readjusted
Interpreters, Ed. Coord, Supervisor	90,950.00	69,606.13	94,650.00	99,431.20			
Employee Benefits	16,800.00	16,504.51	14,300.00	15,986.73			
<b>Total Payroll Expense</b>	<b>259,450.00</b>	<b>254,376.03</b>	<b>252,120.00</b>	<b>243,229.50</b>			No store manager until October
<b>General &amp; Administrative Expenses</b>							
Accounting & Audit	7,845.00	5,971.41	5,780.00	6,397.56			Audit increase over budgeted
Advertising - Events	3,600.00	2,683.20	3,800.00	3,160.03			Savings on Citizen ads (two for one)
Advertising - Site & Promotions	2,200.00	1,968.39	2,400.00	2,059.01			
Mileage	1,785.00	1,173.73	1,600.00	1,681.39			
Insurance	2,150.00	2,084.00	2,300.00	2,084.00			
Rent & Utilities	5,200.00	5,265.54	5,460.00	5,446.95			
Licences & Dues	1,400.00	1,239.89	1,400.00	1,361.53			
Office Supplies	1,800.00	1,707.80	1,825.00	1,831.82			
Appreciation	500.00	621.69	350.00	927.48			
Website & Computers	380.00	878.42	325.00	546.43			Accounting software update, donation of computer
Amortization/Depreciation	0.00	15,385.00	0.00	14,708.00			
In Kind Donations	0.00	0.00	0.00	(1,531.89)			
<b>Total General &amp; Admin. Expenses</b>	<b>26,860.00</b>	<b>38,979.07</b>	<b>25,240.00</b>	<b>38,672.31</b>			
<b>TOTAL EXPENSE</b>	<b>\$ 352,250.00</b>	<b>\$ 353,989.83</b>	<b>\$ 330,975.00</b>	<b>\$ 346,235.36</b>			

NET INCOME  
\$ - \$ (3,815.72) \$ - \$ 5,888.94  
=====

Board Approved: January 22, 2020

Huble Homestead Giscome Portage Heritage Society  
**Reserve Fund Details**

	<b>Balance at December 31, 2019</b>	<b>Anticipated Revenue 2020</b>	<b>Anticipated Expenditure 2020</b>	<b>Purpose</b>
<b>Capital and Maintenance Reserve</b>	\$25,000.00	\$945.00	-	Emergencies, insurance deductible, and large projects or purchases that cannot be adequately funded within one year.

**Totals** \$25,000.00 \$945.00

Board Approved: January 22, 2020

**Mackenzie & District Museum Society**  
**Balance Sheet**  
As of 31 December 2019

	<u>31 Dec 19</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Chequing/Savings</b>	
Chequing	8,075.33
GIC #1 Emergency Reserve Fund	5,162.00
GIC #2 Building Reserve Fund	21,051.26
Petty Cash	100.00
<b>Total Chequing/Savings</b>	<u>34,388.59</u>
<b>Other Current Assets</b>	
Capital Reserve	24,000.00
<b>Total Other Current Assets</b>	<u>24,000.00</u>
<b>Total Current Assets</b>	<u>58,388.59</u>
<b>Fixed Assets</b>	
Furniture and Equipment	7,046.37
<b>Total Fixed Assets</b>	<u>7,046.37</u>
<b>TOTAL ASSETS</b>	<u><u>65,434.96</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
PST Payable (BC)	31.67
<b>Total Other Current Liabilities</b>	<u>31.67</u>
<b>Total Current Liabilities</b>	<u>31.67</u>
<b>Total Liabilities</b>	31.67
<b>Equity</b>	
Opening Balance Equity	66,810.98
Unrestricted Net Assets	(343.96)
Net Income	(1,063.73)
<b>Total Equity</b>	<u>65,403.29</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>65,434.96</u></u>

**Mackenzie & District Museum Society**  
**Profit & Loss Budget vs. Actual**  
 January through December 2019

	<u>Jan - Dec 19</u>	<u>Budget</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Amts rec'd from Federal Gov't	6,808.96	5,300.00
Amts rec'd from Municipal Gov't	12,000.00	12,000.00
Amts rec'd from Regional Dist	37,930.67	35,000.00
<b>Archival Income</b>		
Archival Supplies	0.00	0.00
Digitizing / Scanning	0.00	0.00
<b>Total Archival Income</b>	<u>0.00</u>	<u>0.00</u>
Commission - PST	43.41	13.00
Donations	2,302.45	1,200.00
Gift Shop	2,077.45	1,325.00
Investments	275.30	200.00
Memberships - Public	1,310.00	1,920.00
Sponsorship - Corporate	0.00	0.00
<b>Total Income</b>	<u>62,748.24</u>	<u>56,958.00</u>
<b>Expense</b>		
Advertising	314.50	300.00
Bank Service Charges	59.10	60.00
Business Licenses and Permits	117.04	170.00
Cleaning Supplies	29.40	60.00
<b>Computer</b>		
Computer Hardware	535.82	0.00
Computer Software	460.54	0.00
<b>Total Computer</b>	<u>996.36</u>	<u>0.00</u>
Cost of Goods Sold	4,162.90	1,750.00
Curatorial Supplies	1,095.66	2,000.00
<b>Dues &amp; Memberships</b>		
BC Historical Fed	37.00	0.00
BC Society Report	40.00	0.00
BCMA Membership	100.00	100.00
Chamber Membership	71.00	71.00
<b>Total Dues &amp; Memberships</b>	<u>248.00</u>	<u>171.00</u>
Freight	426.39	90.00
Furniture	0.00	0.00
GST	491.42	240.00
Insurance	2,814.00	2,665.00
Internet	603.69	600.00
Legal Fees	3,850.00	0.00
Maintenance	150.61	30.00
Office Supplies	259.50	600.00
Postage	15.79	40.00

**Mackenzie & District Museum Society**  
**Profit & Loss Budget vs. Actual**  
 January through December 2019

	<u>Jan - Dec 19</u>	<u>Budget</u>
Promotion	409.15	550.00
Reference Library	17.97	300.00
Security	360.00	360.00
Square Service Charges	28.87	
Telephone Expense	1,099.28	1,140.00
Training		
BCMA Conference	435.00	500.00
<b>Total Training</b>	<u>435.00</u>	<u>500.00</u>
Travel		
BCMA Conference	653.77	1,500.00
<b>Total Travel</b>	<u>653.77</u>	<u>1,500.00</u>
Uncategorized Expenses	6.85	
Wages - Asst. Curator		
Benefits - C.P.P.	0.00	0.00
Benefits - E.I.	0.00	0.00
Benefits - Income Tax	0.00	0.00
Wages - Asst. Curator	0.00	0.00
<b>Total Wages - Asst. Curator</b>	<u>0.00</u>	<u>0.00</u>
Wages - Curator		
Benefits - C.P.P.	1,471.26	1,425.00
Benefits - E.I.	739.56	705.00
Benefits - Income Tax	(6.40)	0.00
Wages - Curator	32,599.29	34,350.00
<b>Total Wages - Curator</b>	<u>34,803.71</u>	<u>36,480.00</u>
Wages - Student		
Benefits - C.P.P.	218.37	303.00
Benefits - E.I.	222.16	117.00
Benefits - Income Tax	0.00	
Wages - Student	9,794.72	6,660.00
<b>Total Wages - Student</b>	<u>10,235.25</u>	<u>7,080.00</u>
Website	127.76	130.00
<b>Total Expense</b>	<u>63,811.97</u>	<u>56,816.00</u>
<b>Net Ordinary Income</b>	<u>(1,063.73)</u>	<u>142.00</u>
<b>Net Income</b>	<u><u>(1,063.73)</u></u>	<u><u>142.00</u></u>

**FINANCIAL STATEMENT**  
**VALLEY MUSEUM AND ARCHIVES SOCIETY**

Statement of Revenues and Expenses  
for the year ending (December 31, 2019)

		General Fund	Gaming Fund	TOTAL
<b>Revenues</b>				
	Federal Funding			
	Canada Summer Jobs	\$8,393.00	-	8,393
	Young Canada Works	\$4,756.50		4,757
	New Horizons for Seniors	\$25,000.00	-	25,000
	Provincial Funding			
	BC Community Gaming Grant	\$0.00	41,606	41,606
	BC Rural Dividend Fund	\$10,000.00		
	Municipal Funding			
	Northern Development Initiative Trust*		-	-
	BC Museums Association (Family Day)	\$1,000.00	-	1,000
	Regional District of Fraser Fort George	\$37,000.00	-	37,000
	McBride Community Forest	\$500.00	-	500
	McBride Community Foundation Grant*	\$1,000.00	-	1,000
	Operations generated			
	Memberships	\$540.00	-	540
	Donations	\$1,131.50	-	1,132
	Workshops	\$2,626.00	-	2,626
	Fundraising (net)	\$2,146.93	-	2,147
	Gift Shop (gross)	\$4,935.28	-	4,935
	GST Rebate	\$2,917.05	-	2,917
	VISA Cash back	\$67.88	-	68
		<b>\$102,014.14</b>	<b>\$41,605.58</b>	<b>\$133,619.72</b>
<b>Expenses</b>				
	Advertising & Brochures	\$ 292.14	\$ -	\$ 292.14
	Contracts	\$ 380.00	\$ 3,000.00	\$ 3,380.00
	Internet/Phone	\$ 1,544.25	\$ -	\$ 1,544.25
	Postage & Freight	\$ 253.30	\$ -	\$ 253.30
	Administrative Expenses	\$ 1,269.21	\$ -	\$ 1,269.21
	Photocopying	\$ 2,490.74	\$ -	\$ 2,490.74
	Banking Fees	\$ 218.31	\$ -	\$ 218.31
	Insurance and Memberships	\$ 2,896.00	\$ -	\$ 2,896.00
	Lawn & Snow Removal	\$ 106.40	\$ -	\$ 106.40
	Display Area Expense	\$ 671.40	\$ 1,200.00	\$ 1,871.40
	Heating/Hydro/Propane	\$ 3,719.28	\$ -	\$ 3,719.28
	Janitorial Supplies	\$ 49.90	\$ -	\$ 49.90
	Archival Supplies	\$ -	\$ 892.79	\$ 892.79
	Acquisitions (Archive/artifacts)	\$ 67.08	\$ -	\$ 67.08
	Conferences and Professional Development	\$ 297.34	\$ -	\$ 297.34
	Rent	\$ 20.00	\$ -	\$ 20.00
	Special Events	\$ 951.38	\$ -	\$ 951.38
	Payroll/Wages	\$ 42,240.76	\$ 19,381.25	\$ 61,622.01
	Property Taxes	\$ 745.27	\$ -	\$ 745.27
	Legal/Accounting	\$ 650.85	\$ -	\$ 650.85
	Building Supplies and Maintenance (Interior)	\$ 464.72	\$ -	\$ 464.72
	Building Maintenance	\$ 464.72	\$ -	\$ 464.72
	Gazebo Project	\$ 56,263.56	\$ -	\$ 56,263.56
	Landscaping	\$ 1,402.00	\$ -	\$ 1,402.00
	Gift Shop	\$ 2,747.89	\$ -	\$ 2,747.89

		Workshops/Presentations/Demos	\$ 1,969.44	\$ 3,926.19	\$ 5,895.63
			<b>\$ 122,175.94</b>	<b>\$ 28,400.23</b>	<b>\$ 150,576.17</b>
		<b>Excess of Revenues over Expenses</b>	-\$20,161.80	\$13,205.35	-\$16,956.45
		* This funding was acquired in 2018, but was not spent until 2019, so the remaining portion (shown) was forwarded as income in 2019			
		** These two grants include remaining funds from 2017, as well as grants acquired from same source in 2018			

**Whistle Stop Finance 2019****FINAL APPROVED**

<b>REVENUE</b>	<b>Budget</b>	<b>Actuals to Date</b>	<b>Variance</b>
Carried Forward			
Sales	\$42,000.00	\$49,779.68	Sales higher than anticipated
RDFFG	\$42,000.00	\$42,000.00	
Service Canada	\$6,000.00	\$27,700.00	
Grants	\$5,000.00	\$0.00	
Memb Rev	\$2,000.00	\$2,553.00	Some free memb, some in arrears.
Project revenue	\$100.00	\$1,300.00	
Janitorial Services	\$4,200.00	\$4,200.00	
EXP Reimburse VC	\$24,000.00	\$24,000.00	Employee Expense Reimburse
<b>Total Revenue</b>	<b>\$125,300.00</b>	<b>\$151,532.68</b>	
<b>EXPENSES</b>			
Artists	\$31,000.00	\$36,873.33	Sales higher than expected
Rent	\$7,800.00	\$7,800.00	
Wages+MERCS	\$64,000.00	\$87,798.99	<i>Employee expenses higher due to successful grant applications allowing us to hire four additional summer employees</i>
Major Repairs	\$500.00	\$476.43	
COG	\$300.00	\$0.00	
Consumable Supplies	\$800.00	\$966.03	
Postage	\$600.00	\$156.06	
Advertising	\$1,800.00	\$1,817.19	Little McBride Paper
Phone/lnet	\$2,800.00	\$2,293.98	
License/Insurance/WCB	\$2,500.00	\$2,306.00	
Bank Charges	\$1,000.00	\$894.42	
Visa/MC Fees	\$2,500.00	\$1,941.67	
Web Hosting	\$200.00	\$0.00	
Grant/Project expenditure	\$5,000.00	\$4,365.00	Women of McBride, Art in the Park event
Pro Del	\$500.00	\$0.00	
Misc Travel	\$500.00	\$0.00	
Furniture/Fixtures/Repairs	\$500.00	\$0.00	
MISC	\$0.00	\$94.35	Alarm Monitoring
Transfer to Reserves	\$3,000.00	\$3,749.23	
<b>Total Expenses</b>	<b>\$125,300.00</b>	<b>\$151,532.68</b>	

# Valemount Historic Society

Income Statement 01/01/2019 to 30/15/10/2019

## REVENUE 15/10/2019

### REVENUE

Memberships	60.00
Books	450.25
Anniversary Pin Sales	0.00
Misc. Retail	830.68
<b>RETAIL SALES - TOTAL</b>	<b><u>1,340.93</u></b>
Admission	2,605.00
Photos from Archives	0.00
Donations	120.45
<b>ADMISSION-DONATION TOTAL</b>	<b><u>2,725.45</u></b>
Regional District Grant	40,000.00
Project Grants	1,000.00
YCW	3,813.00
<b>GRANTS - TOTAL</b>	<b><u>44,813.00</u></b>
<b>TOTAL REVENUE</b>	<b><u>48,879.38</u></b>

### EXPENSE

#### EXPENSES

GST Paid on purchases	256.38
Bank Charges	18.00
Office Supplies	466.57
Accounting / Legal	0.00
Advertising	311.90
Dues and memberships	150.00
Conference & Training	0.00
Delivery & Freight/Mail Shipping	72.02
Maintenance	2,654.32
Fundraising costs	402.60
Electricity	543.85
Telephone	1,315.63
<b>SUBTOTAL</b>	<b>6,191.27</b>
Wages and Salaries	18,908.90
CPP	1,063.25
EI	789.36
Income Tax	2,648.32
<b>STAFF COSTS</b>	<b>23,409.83</b>
Children's Day Expenses	286.35
<b>TOTAL EXPENSES</b>	<b><u>29,887.45</u></b>
<b>NET INCOME</b>	<b><u>18,991.93</u></b>

## REVENUE

22/10/2018

### REVENUE

Memberships	60.00
Books	1,584.77
Anniversary Pin Sales	0.00
Misc. Retail	1,290.30
<b>RETAIL SALES - TOTAL</b>	<b><u>2,935.07</u></b>
Admission	2,274.00
Photos from Archives	14.50
Donations	432.42
<b>ADMISSION-DONATION TOTAL</b>	<b><u>2,720.92</u></b>
Regional District Grant	38,000.00
Project Grants	1,000.00
YCW	4,633.71
<b>GRANTS - TOTAL</b>	<b><u>43,633.71</u></b>
<b>TOTAL REVENUE</b>	<b><u>49,289.70</u></b>

### EXPENSE

#### EXPENSES

GST Paid on purchases	140.24
Bank Charges	8.58
Office Supplies	1,553.32
Accounting / Legal	982.50
Advertising	371.25
Dues and memberships	232.00
Conference & Training	70.00
Delivery & Freight/Mail Shipping	115.94
Maintenance	928.47
Fundraising costs	412.10
Electricity	544.90
Telephone	1,341.47
<b>SUBTOTAL</b>	<b>6,700.77</b>
Wages and Salaries	20,345.20
CPP	918.70
EI	668.32
Income Tax	2,546.32
<b>STAFF COSTS</b>	<b>24,478.54</b>
Children's Day Expenses	326.14
<b>TOTAL EXPENSES</b>	<b><u>31,505.45</u></b>
<b>NET INCOME</b>	<b><u>17,784.25</u></b>



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**REGIONAL DISTRICT**  
**of Fraser-Fort George**

155 GEORGE STREET, PRINCE GEORGE BC V2L 1P8 Toll Free 1-800-667-1959 Phone 250-960-4400

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