



VILLAGE OF HARRISON HOT SPRINGS NOTICE OF MEETING AND AGENDA

REGULAR COUNCIL MEETING

Date: Monday, April 20, 2020
Time: 7:00 p.m.
Location: Council Chambers, 495 Hot Springs Road
Harrison Hot Springs, British Columbia

PURSUANT TO MINISTERIAL ORDER 083 – PUBLIC ATTENDANCE IS NOT PERMITTED

1. CALL TO ORDER		
Meeting called to order by Mayor Facio.		
2. INTRODUCTION OF LATE ITEMS		
3. APPROVAL OF AGENDA		
4. ADOPTION OF COUNCIL MINUTES		
(a) THAT the Regular Council Meeting Minutes of March 16, 2020 be adopted.		Item 4(a) Page 1
5. BUSINESS ARISING FROM THE MINUTES		
6. CONSENT AGENDA		
i. Bylaws		
ii. Agreements		
iii. Committee/ Commission Minutes		
iv. Correspondence	(a) Letter dated March 18, 2020 from Ministry of Municipal Affairs and Housing Re: Unsuccessful funding application Canada Infrastructure Program - Community Culture Hub	Item 6iv(a) Page 7
	(b) Letter dated March 18, 2020 from the Ministry of Municipal Affairs and Housing Re: Unsuccessful funding application Canada Infrastructure Program Miami River Life Station #007	Item 6iv(b) Page 9
	(c) Letter dated April 10, 2020 from Ministry of Health re BC Emergency Health Services	Item 6iv(c) Page 11

7. DELEGATIONS/PETITIONS

- (a) BDO Canada LLP (Village Auditors)
Re: 2019 Financial Audit

Item 7(a)

8. CORRESPONDENCE

9. BUSINESS ARISING FROM CORRESPONDENCE

10. REPORTS OF COUNCILLORS, COMMITTEES, COMMITTEE OF THE WHOLE AND COMMISSIONS

Councillor Hooper

- Agassiz Harrison Healthy Communities
- Fraser Health

Councillor Palmer

- Fraser Valley Regional Library Board
- Kent Harrison Joint Emergency Program Committee
- Public Art Committee

Councillor Piper

- Corrections Canada Citizen's Advisory Committee
- Harrison Agassiz Chamber of Commerce
- Kent Harrison Joint Emergency Program Committee
- Tourism Harrison

Councillor Vidal

- Agassiz Harrison Healthy Communities
- Fraser Valley Regional District Board
- Fraser Valley Regional District Hospital Board
- Fraser Valley Regional Library Board

11. REPORTS FROM MAYOR

12. REPORTS FROM STAFF

- (a) Report from Financial Officer – April 9, 2020
Re: 2019 Audited Financial Statements

Item 12(a)
Page 15

Recommendation:

THAT the 2019 Financial Statements of the Village of Harrison Hot Springs be approved;

AND THAT the Independent Auditor's Report be received;

AND THAT the Independent Auditor's Report be attached to the approved Financial Statements of the Village of Harrison Hot Springs.

- (b) Report from Financial Officer – April 9, 2020
Re: COVID-19 Revenue and Expense Contingency Forecast

Item 12(b)
Page 61

Recommendation:

THAT the COVID-19 Financial Update and Mitigation report be received.

- (c) Report of Community Services Coordinator – April 9, 2020
Re: Pay Parking Program

Item 12(c)
Page 65

Recommendation:

THAT the agreement with Precise ParkLink Inc. be cancelled effective immediately; and

THAT the pay parking program be suspended until 2021.

- (d) Report from Deputy Chief Administrative Officer/Corporate Officer – April 1, 2020
Re: Official Community Plan Review

Item 12(d)
Page 67

Recommendation:

THAT the Official Community Plan Review process be deferred until 2021.

- (e) Report from Community Services Coordinator – March 19, 2020
Re: 2019 Grants to Groups

Item 12(e)
Page 69

Recommendation:

THAT the following community groups be provided with funding under the Grants to Groups program:

Agassiz-Harrison Aquanauts Swim Club	\$1,500.00
Agassiz Baseball Association	\$ 500.00
Storytime in the Park	\$1,000.00
Agassiz-Harrison Community Services	\$1,500.00
Kent-Harrison Arts Council	\$ 200.00
Miami River Streamkeepers Society	\$ 600.00

- (f) Report of Chief Administrative Officer – April 15, 2020
Re: Funding for Sanitary Sewer Lift Station #7

Item 12(f)
Page 71

Recommendation:

THAT the Village apply to the Investing in Canada Infrastructure – Green Infrastructure Program for up to \$1,100,000 to fund the construction of Sanitary Sewer Lift Station #7 and the replacement of the sanitary sewer line which crosses the Miami River along Hot Springs Road; and

THAT an expenditure of up to \$450,000, to be funded from Sewer Development Cost Charges, be approved in support of the construction of Lift Station #7.

- (g) Report from Deputy Chief Administrative Officer/Corporate Officer – April 6, 2020
Re: Fraser Valley Regional District's request for municipal consent on the proposed Fraser Valley Regional District Search and Rescue Grant in Aid Extended Service Repeal Bylaw No. 1584, 2020

Item 12(g)
Page 73

Recommendation:

THAT Council consents to the Fraser Valley Regional District's "Fraser Valley Regional District Search and Rescue Grant in Aid Extended Service Repeal Bylaw No. 1584, 2020".

13. BYLAWS

- (a) Report of Financial Officer – April, 2020
Re: Tax Rate Bylaw No. 1154, 2020

Item 13(a)
Page 85

Recommendation:

THAT Tax Rate Bylaw No. 1154, 2020 be given three readings and final adoption.

14. QUESTIONS FROM THE PUBLIC (pertaining to agenda items only)

15. ADJOURNMENT

**VILLAGE OF HARRISON HOT SPRINGS
MINUTES OF THE REGULAR MEETING OF COUNCIL**

DATE: Monday, March 16, 2020
TIME: 7:00 p.m.
PLACE: Council Chambers
 495 Hot Springs Road, Harrison Hot Springs, BC

IN ATTENDANCE: Mayor Leo Facio
 Councillor Samantha Piper
 Councillor Ray Hooper
 Councillor Gerry Palmer
 Councillor Michie Vidal

Chief Administrative Officer, Madeline McDonald
 Deputy Chief Administrative Officer/CO, Debra Key
 Planning Consultant, Ken Cossey

ABSENT: None

Recording Secretary: Debra Key

1. CALL TO ORDER

Mayor Facio called the meeting to order at 7:00 p.m.

2. INTRODUCTION OF LATE ITEMS

None

3. APPROVAL OF AGENDA

Moved by Councillor Piper
Seconded by Councillor Vidal

THAT the agenda be approved.

**CARRIED
UNANIMOUSLY**
RC-2020-03-07

4. ADOPTION OF COUNCIL MINUTES

Moved by Councillor Piper
Seconded by Councillor Palmer

THAT the Regular Council Meeting Minutes of March 2, 2020 be adopted.

**CARRIED
UNANIMOUSLY**
RC-2020-03-08

*Village of Harrison Hot Springs
Minutes of the Regular Council Meeting
Monday, March 16, 2020*

5. BUSINESS ARISING FROM THE MINUTES

None

6. CONSENT AGENDA

iv. Correspondence

- Letter dated March 4, 2020 from the Union of BC Municipalities regarding the UBCM Resolution Process

Moved by Councillor Vidal
Seconded by Councillor Piper

THAT the letter dated March 4, 2020 from UBCM be received.

**CARRIED
UNANIMOUSLY**
RC-2020-03-09

7. DELEGATIONS

The Corporate Officer advised that the delegation has been postponed until further notice.

8. CORRESPONDENCE

- (a) Email dated March 10, 2020 to Mayor Facio from Mayor Dugas of Port Hardy re Insurance Premium Tax

Moved by Councillor Hooper
Seconded by Councillor Palmer

THAT the email dated March 10, 2020 from Mayor Dugas, Port Hardy be received.

**CARRIED
UNANIMOUSLY**
RC-2020-03-10

9. BUSINESS ARISING OUT OF CORRESPONDENCE

None

10. REPORTS OF COMMITTEES, COMMITTEE OF THE WHOLE AND COMMISSIONS

Councillor Hooper

- Agassiz Harrison Healthy Communities
 - March 4, 2020 attended Youth Peer Group
 - March 5, 2020 attended Agassiz-Harrison Community Services meeting
 - March 5, 2020 attended Situation Table meeting
 - March 5, 2020 attended Truth and Reconciliation meeting
 - March 10, 2020 attended Drug War Survivor group

*Village of Harrison Hot Springs
Minutes of the Regular Council Meeting
Monday, March 16, 2020*

- Fraser Health – no report
- Agassiz Harrison Historical Society
 - March 9, 2020 attended a meeting at the Museum

Councillor Palmer

- Fraser Valley Regional Library Board – no report
- Kent Harrison Joint Emergency Program Committee – no report
- Public Art Committee – no report

Councillor Piper

- Corrections Canada Citizen's Advisory Committee – no report
- Harrison Agassiz Chamber of Commerce – no report
- Kent Harrison Joint Emergency Program Committee – no report
- Tourism Harrison – no report

Councillor Vidal

- Agassiz Harrison Healthy Communities
 - March 5, 2020 attended Situation Table meeting
- Fraser Valley Regional District Board (Alternate) – no report
- Fraser Valley Regional District Hospital Board (Alternate) – no report
- Fraser Valley Regional Library Board (Alternate) – no report

11. MAYOR'S REPORT

- March 4, 2020 met with MP Brad Vis to discuss Infrastructure Grants (Gas Tax, Culture Hub) and the current environmental status of the quarry
- March 7, 2020 attended the BC Association of Farmers' Markets Conference held in Harrison Hot Springs and greeted the delegates
- March 10, 2020 attended the Fraser Valley Regional District meeting and reported on the East Sector Lands Regional Park, proposed Partnership Agreement with Recreation Sites and Trails BC, long range Fraser Valley Integrated Transportation and Land Use Plan and update to the Regional Growth Strategy Plan

12. REPORTS FROM STAFF

- (a) Report of the Chief Administrative Officer – March 12th, 2020
Re: Operational Provisions regarding COVID 19

Received and filed.

The Chief Administrative Officer advised that correspondence had been forwarded to all parties who had booked the Memorial Hall to advise that Fraser Health was recommending that any events presently scheduled for 250 people or more should be banned.

*Village of Harrison Hot Springs
Minutes of the Regular Council Meeting
Monday, March 16, 2020*

Further to this, an update was received from Fraser Health advising that public gatherings of 50 people or more should be banned.

The CAO reported that any cancellations for the Memorial Hall would result in full refunds of any fees or deposits paid.

Moved by Councillor Piper
Seconded by Councillor Hooper

THAT all functions and events presently scheduled in the Memorial Hall be cancelled until further notice from the Village administration.

**CARRIED
UNANIMOUSLY**
RC-2020-03-11

The CAO reported that presently there is no legislation to allow for the prohibition of public attendance to Council meetings, however, in light of the current COVID-19 situation, it is recommended that Council meetings be reduced. Signage has been posted recommending that people do not attend public meetings for their health and safety.

Moved by Councillor Vidal
Seconded by Councillor Piper

THAT one meeting per month be held for Regular Council meetings for the months of April and May, 2020.

**CARRIED
UNANIMOUSLY**
RC-2020-03-12

Moved by Councillor Piper
Seconded by Councillor Vidal

THAT effective March 17, 2020 the Village Office be closed to in-person service until Village administration deems the health risk to be alleviated.

**CARRIED
OPPOSED BY COUNCILLOR HOOPER**
RC-2020-03-13

(b) Report of the Planning Consultant– March 3rd, 2020
Re: Issuance of a Development Permit – 247 Miami River Drive

Moved by Councillor Vidal
Seconded by Councillor Piper

THAT Council issue Development Permit 3060-20-DP03/18 for land legally described as: Lot 19 Except: Part on Plan 66847; Blk 3 Fractional, Section 13; Township 4 Range 29 West of the Sixth Meridian New Westminster District Plan 9786.

Subject to:

*Village of Harrison Hot Springs
Minutes of the Regular Council Meeting
Monday, March 16, 2020*

Entering into a registered covenant to address the following:

- (a) The cutting and retention of trees in the SPEA. The mitigative planting ratio must be at least 4 young conifer trees for each mature tree removed.
- (b) During the construction stage, measures must be taken to avoid the introduction of any pollutants into the ground. Machines used for construction must be clean and free from leaks and refueling must occur on the road. Any machines working within the 30 M riparian assessment area must operate on non-toxic, biodegradable hydraulic oil.
- (c) The creation of a sediment and erosion control plan. This plan must include at a minimum the following: covering exposed areas, limiting the amount of excavation on site and the use of sediment fencing. A Qualified Environmental Professional must ensure that the sediment fencing is set up properly and is maintained during the construction process.

**CARRIED
UNANIMOUSLY**
RC-2020-03-14

- (c) Report of the Planning Consultant – March 4th, 2020
Re: Rezoning of 622 Hot Springs Road

Moved by Councillor Piper
Seconded by Councillor Vidal

THAT Zoning Amendment Bylaw 1147, 2019, be given 1st and 2nd reading, and

That Zoning Amendment Bylaw 1147, 2019 be referred to the Ministry of Transportation and Infrastructure; and

That staff be authorized to set up a public hearing.

CARRIED
OPPOSED BY MAYOR FACIO AND COUNCILLOR HOOPER
RC-2020-03-15

- (d) Report of the Planning Consultant – March 4th, 2020
Re: The Official Community Plan Review Consultation requirements

Moved by Councillor Piper
Seconded by Councillor Vidal

THAT the Official Community Plan consultation plan be approved.

CARRIED
UNANIMOUSLY
RC-2020-03-16

*Village of Harrison Hot Springs
Minutes of the Regular Council Meeting
Monday, March 16, 2020*

13. BYLAWS

- (a) Report of the Deputy Chief Administrative Officer/CO – March 11, 2020
Re: Inter-Municipal Transportation Network Services Business Licence Agreement
Bylaw No. 1155, 2020 and Inter-Municipal Transportation Network Services Business
Licence Scheme Bylaw No. 1156, 2020

*Councillor Palmer excused himself from the Chambers at 7:55 p.m. due to a potential
conflict of interest stating that this item may have a future impact on a client of his law
firm*

Moved by Councillor Piper
Seconded by Councillor Vidal

THAT Inter-Municipal Transportation Network Service Business Licence Agreement
Bylaw No., 1155, 2020 be adopted.

CARRIED
OPPOSED BY COUNCILLOR HOOPER
RC-2020-03-17

Moved by Councillor Piper
Seconded by Councillor Vidal

THAT Inter-Municipal Transportation Network Services Business Scheme Bylaw No.
1156, 2020 be adopted.

CARRIED
OPPOSED BY COUNCILLOR HOOPER
RC-2020-03-18

Councillor Palmer re-entered the Chambers at 7:56 p.m.

14. QUESTIONS FROM THE PUBLIC (pertaining to Agenda items only)

None

15. ADJOURNMENT

Moved by Councillor Palmer
Seconded by Councillor Piper

THAT the meeting be adjourned at 7:57 p.m.

CARRIED
UNANIMOUSLY
RC-2020-03-19

Leo Facio
Mayor

Debra Key
Corporate Officer

6ivla)



RECEIVED
MAR 20 2020
BY VILLAGE OF HARRISON HOT SPRINGS

Canada

March 18, 2020

Ref: 252252

Madeline McDonald
Chief Administrative Officer
Village of Harrison Hot Springs
Box 160
Harrison Hot Springs BC V0M 1K0

Dear Madeline McDonald:

Re: **Investing in Canada Infrastructure Program (ICIP) – Community, Culture and Recreation
Project # IC0101 - Community Culture Hub**

Thank you for your application for funding under the ICIP – Community, Culture and Recreation Program.

We would like to advise that, after careful consideration, the above-noted project was not selected for funding under the ICIP – Community, Culture and Recreation Program.

The program received significantly more applications than could be funded. This decision does not reflect on the importance of this project for your community, but rather the degree by which the program has been oversubscribed. All applications were equitably reviewed and given consideration for funding. If you have any questions, please contact Laird McLachlin, Community, Culture and Recreation Program Lead, by email at: Laird.McLachlin@gov.bc.ca.

Additional program information can be found at the Investing in Canada Infrastructure Program website: www.gov.bc.ca/Investing-in-Canada-Infrastructure-Program. Should future funding become available, staff are pleased to provide advice on preparing an application.

.../2

Ministry of Municipal Affairs
and Housing

Local Government Infrastructure
and Finance Branch

Mailing Address:
PO Box 9838 Stn Prov Govt
Victoria, BC V8W 9T1
Phone: 250 387-4060
Fax: 250 387-7972

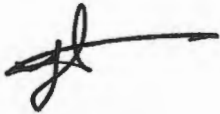
Location:
4th Floor - 800 Johnson Street
Victoria BC V8W 1N3
www2.gov.bc.ca/mah

Madeline McDonald

Page 2

Thank you for your interest in the ICIP-Community, Culture and Recreation Program. We wish you every success with your community project.


Best regards,



Liam Edwards, Executive Director
Local Government Infrastructure and Finance
Ministry of Municipal Affairs and Housing

pc: Brian Bedford, Director
Local Government Infrastructure & Engineering
Ministry of Municipal Affairs and Housing

Madeline McDonald, Chief Administrative Officer
Village of Harrison Hot Springs

FILE #	DATE
1855-03-17	Mar 20/20
<input checked="" type="checkbox"/> CAO	<input type="checkbox"/> INFRA
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<input checked="" type="checkbox"/> FO	<input type="checkbox"/> OTHER
<input type="checkbox"/> ACCOUNTS	<input checked="" type="checkbox"/> R
<input type="checkbox"/> COMMISSION	<input checked="" type="checkbox"/> COUNCIL
ITEM	B
COUNCIL AGENDA	
DATE	April 20/20
INITIAL 	
ITEMS: A-REQ. ACTION:	
B - INFO - W/REP;	
C - INFO ONLY	

RECEIVED

MAR 18 2020

BY VILLAGE OF HARRISON HOT SPRINGS



March 18, 2020

Ref: 252253

Madeline McDonald
Chief Administrative Officer
Village of Harrison Hot Springs
Box 160
Harrison Hot Springs BC V0M 1K0

Dear Madeline McDonald:

Re: **Investing in Canada Infrastructure Program (ICIP) – Rural and Northern Communities
Project # IR0155 - Miami River Liftstation**

Canada

FILE #	DATE
1855-03-18	MAR 18/20
<input checked="" type="checkbox"/> EAO	<input type="checkbox"/> INFRA
<input type="checkbox"/> DCAO/CO	<input type="checkbox"/> PW
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<input type="checkbox"/> COM: SER.	<input type="checkbox"/> COUNCIL
ITEM	A B C
COUNCIL AGENDA	
DATE Apr 20/20	
INITIAL <input type="checkbox"/>	
ITEMS: A-REQ, ACTION:	
B - INFO - W/REP;	
C - INFO ONLY	

Thank you for your application for funding under the ICIP – Rural and Northern Communities Program.

We would like to advise that, after careful consideration, the above-noted project was not selected for funding under the ICIP – Rural and Northern Communities Program.

The program received significantly more applications than could be funded. This decision does not reflect on the importance of this project for your community, but rather the degree by which the program has been oversubscribed. All applications were equitably reviewed and given consideration for funding. If you have any questions, please contact Justin Langton, Rural and Northern Communities Program Lead, by email at: Justin.Langton@gov.bc.ca.

Additional program information can be found at the Investing in Canada Infrastructure Program website: www.gov.bc.ca/Investing-in-Canada-Infrastructure-Program. Should future funding become available, staff are pleased to provide advice on preparing an application.

.../2

Ministry of Municipal Affairs
and Housing

Local Government Infrastructure
and Finance Branch

Mailing Address:
PO Box 9838 Stn Prov Govt
Victoria, BC V8W 9T1
Phone: 250 387-4060
Fax: 250 387-7972

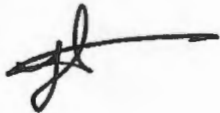
Location:
4th Floor - 800 Johnson Street
Victoria BC V8W 1N3
www2.gov.bc.ca/mah

Madeline McDonald

Page 2

Thank you for your interest in the ICIP-Rural and Northern Communities Program. We wish you every success with your community project.

Best regards,



Liam Edwards, Executive Director
Local Government Infrastructure and Finance
Ministry of Municipal Affairs and Housing

pc: Brian Bedford, Director
Local Government Infrastructure & Engineering
Ministry of Municipal Affairs and Housing

Madeline McDonald, Chief Administrative Officer
Village of Harrison Hot Springs

Ministry of Municipal Affairs
and Housing

Local Government Infrastructure
and Finance Branch

Mailing Address:
PO Box 9838 Stn Prov Govt
Victoria, BC V8W 9T1
Phone: 250 387-4060
Fax: 250 387-7972

Location:
4th Floor - 800 Johnson Street
Victoria BC V8W 1N3
www2.gov.bc.ca/mah



6iv(c)
RECEIVED

APR 10 2020

BY VILLAGE OF HARRISON HOT SPRINGS

1160851

April 10, 2020

Dear Mayors and Electoral Area Directors:

Over the past few days, the Ministry of Health has received a number of concerns from our valued partners related to how BC Emergency Health Services (BCEHS) is expected to collaborate with fire first responders in the context of the ongoing COVID-19 pandemic. As you may be aware, at the direction of Dr. Bonnie Henry, Public Health Officer (PHO), BCEHS advised the Fire Chiefs Association of BC of several temporary changes on March 31, 2020.

These measures aim to support the province's ongoing efforts to effectively manage our personal protective equipment (PPE) resources and to reduce fire first responder COVID-19 exposure – while continuing to ensure we provide high quality pre-hospital care. This decision was not taken lightly and was not considered until after there was evidence of community spread within the province.

As in any emergency situation, communication is critical, and this is why I write to you today in relation to the numerous concerns we have heard. I thank you for taking time to bring your concerns forward in these uniquely busy times.

On April 5, 2020, the Ministry of Health, including Dr. Bonnie Henry, hosted a conversation with stakeholders from BCEHS, Fire Chiefs Association of BC, and the BC Fire Commissioner to address outstanding issues. Below are areas where the group was able to reach a shared understanding and consensus.

PPE Access for Fire First Responders

The province is currently working across the system to effectively manage stocks of PPE. The services paramedics and fire first responders provide are invaluable – we need to be able to ensure they can provide these services safely.

Purple Calls

“Purple” calls are those coded for the patients in need of quickest attention. There were concerns that the PHO directive would affect *if* fire departments would be dispatched for all purple calls and if timeliness of calls would be impacted.

It has been routine in BC that both paramedics and fire first responders are dispatched immediately for “purple” calls. This has not changed.

...2

Residents Need High Quality Timely Pre-Hospital Care

The Ministry of Health heard concerns regarding which “red” calls would no longer be sent to fire first responders. Decision on what types of calls will be solely attended by BCEHS were made with great care and upon the best practice medical advice received. It is worth noting over the past few weeks that, while we all live and work in this new way, BCEHS has seen a decrease in calls – which contributes to their continued ability to provide timely care.

It is acknowledged by the Ministry of Health and BCEHS this may evolve over time and continued dialogue with the Fire Chiefs Association of BC will support best outcomes for patients.

Rural Access to Pre-Hospital Care

First responders play an integral role in providing pre-hospital care, particularly in rural communities. The Ministry of Health heard rural areas may be at a higher risk of inequality if fire first responders are attending fewer calls. This concern is acknowledged, and further dialogue is needed to ensure those living in rural areas of the province can continue to rely on high quality, timely pre-hospital care.

Working through Evolving Relationships

The Ministry of Health heard about ongoing concerns regarding the ways that the health system works with communities and fire first responders. As you may be aware, the Ministry of Health and BCEHS attended UBCM in the fall 2019, and the Rural Area Directors Forum in February 2020, and made commitments to work with you all to redefine how we collaborate to provide high quality care throughout the province. The Ministry of Health and BCEHS remain committed to this important work.

It is important to clarify as we continue to work together through this pandemic, the goals of the PHO’s directives are to effectively manage PPE and to reduce the risk of exposure of fire first responders to COVID-19.

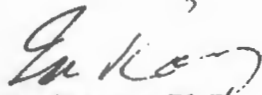
Moving forward, to ensure ongoing dialogue, Ministry of Health, BCEHS, the Fire Chiefs Association of BC, and the BC Fire Commissioner will meet weekly to address the outstanding issues above as well as issues as they arise. Additionally, BCEHS is meeting with individual fire chiefs daily, and as needed to work through local issues.

Again, I thank you for taking the time to raise the issues that you have. I can assure you that staff at the Ministry of Health, all of government, and the public sector are working tirelessly to effectively respond to the COVID-19 pandemic.

I hope you have found this information helpful. If you have any further questions, please contact Derek Rains, A/Executive Director, Provincial Services at (250) 952-3008 or via email at Derek.Rains@gov.bc.ca.

Lastly, I want to thank all of you, particularly the paramedics and fire first responders on the front lines of this important work.


Sincerely,



Ian Rongve, Ph.D.

Assistant Deputy Minister

pc: Chief Administrative Officers
Neil Lilley, Senior Provincial Executive Director, BCEHS
Darlene MacKinnon, Chief Operating Officer, BCEHS
Susan Wannamaker, Executive Vice President, PHSA
Dan Derby, President of the Fire Chiefs Association of BC
Brian Godlonton, BC Fire Commissioner
Brian Emerson, Deputy Provincial Health Officer

FILE #		DATE	
		Apr 10/20	
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<input type="checkbox"/> ACCOUNTS		<input checked="" type="checkbox"/> MAYOR	
<input type="checkbox"/> COMM SERV		<input checked="" type="checkbox"/> COUNCIL	
ITEM	A	B	C
COUNCIL AGENDA			
DATE	Apr 20/20		
	INITIAL 		
ITEMS: A-REQ, ACTION:			
B - INFO - W/REP:			
C - INFO ONLY			



VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council DATE: April 9, 2020
 FROM: Tracey Jones, Financial Officer FILE: 1680
 SUBJECT: 2019 Audited Financial Statements

ISSUE: Approval of the Annual Audited Financial Statements

BACKGROUND: Section 167 of the *Community Charter* requires that municipalities submit audited financial statements to the Inspector of Municipalities by May 15th of each year

RECOMMENDATION:

THAT the 2019 Financial Statements of the Village of Harrison Hot Springs be approved;

AND THAT the Independent Auditor's Report be received;

AND THAT the Independent Auditor's Report be attached to the approved Financial Statements of the Village of Harrison Hot Springs.

Respectfully submitted;

Respectfully submitted:

Tracey Jones
 Tracey Jones
 Financial Officer

REVIEWED BY:

Madeline McDonald
 Madeline McDonald
 Chief Administrative Officer



HARRISON HOT SPRINGS

Naturally Refreshed

Village of Harrison Hot Springs

Financial Statements

December 31, 2019

Village of Harrison Hot Springs

December 31, 2019

CONTENTS

	<u>Page</u>
Financial Statements	
Management's Responsibility for Financial Reporting	1
Independent Auditors' Report	2
Statement of Financial Position	3
Statement of Operations	4
Statement of Change in Net Financial Assets	5
Statement of Cash Flows	6
Notes to the Financial Statements	7
Schedule 1 - Statement of Tangible Capital Assets	23
Schedule 2 - Table of Segmented Information	24

Management's Responsibility for Financial Reporting

The financial statements of the Village of Harrison Hot Springs (the Village) are the responsibility of management and have been prepared in accordance with Canadian public sector accounting standards, consistently applied and appropriate in the circumstances. The preparation of the financial statements requires the use of estimates which have been made using careful judgement. In management's opinion, the financial statements have been properly prepared within the framework of the accounting policies summarized in the financial statements and incorporate within reasonable limits of materiality, all information available as of the audit date. The financial statements have also been reviewed and approved by the Mayor and Council of the Village.

Management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorised and recorded in compliance with legislative and regulatory requirements and that reliable financial information is available on a timely basis. These systems are monitored and evaluated by management. Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control.

The financial statements have been examined by the Village's independent external auditor, BDO Canada LLP in accordance with Canadian generally accepted auditing standards. The external auditor's responsibility is to express their opinion on whether the financial statements, in all material respects, fairly present the Village's financial position, results of operations, changes in net financial assets and cash flows in accordance with Canadian public sector accounting standards. Their Independent Auditor's Report outlines the scope of their examination and their opinion.

The external auditor has full and open access to all records of the Village and has direct access to management and Council when required.

Madeline McDonald
Chief Administrative Officer
April 20 , 2020

Tracey Jones
Financial Officer
April 20 , 2020

Independent Auditor's Report

To the Mayor and Council of the Village of Harrison Hot Springs

Opinion

We have audited the financial statements of Village of Harrison Hot Springs (the Village), which comprise the Statement of Financial Position as at December 31, 2019, and the Statement of Operations, Changes in Net Financial Assets, and Cash Flows for the year then ended, and notes and schedules to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal

control.

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

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

Chartered Professional Accountants

Vancouver, British Columbia
[Date]

Village of Harrison Hot Springs

Statement of Financial Position

As at December 31, 2019

	2019	2018
Financial assets		
Cash (Note 2)	\$ 11,041,504	\$ 9,847,890
Accounts Receivable (Note 3)	1,290,694	1,188,913
MFA Deposits (Note 4)	6,702	6,549
	12,338,900	11,043,352
Liabilities		
Accounts Payable and Accrued Liabilities (Note 5)	422,212	363,287
Employee Future Benefits (Note 6)	128,696	113,696
Developer's Deposits and Other Trust Liabilities (Note 7)	563,839	199,320
Deferred Revenue (Note 8)	721,107	702,726
Development Cost Charges (Note 9)	3,256,483	3,106,272
Liabilities under Agreement (Note 10)	68,109	148,883
Long-term debt (Note 11)	468,936	503,412
Interim financing debt (Note 12)	110,000	220,000
	5,739,382	5,357,596
Net financial assets	6,599,518	5,685,756
Non-financial assets		
Tangible Capital Assets (Note 13, Schedule 1)	37,598,330	36,719,932
Prepaid expenses	73,853	61,981
	37,672,183	36,781,913
Accumulated surplus	44,271,701	42,467,669

Madeline McDonald,
Chief Administrative Officer

Leo Facio
Mayor

Village of Harrison Hot Springs

Statement of Operations

for the year ended December 31, 2019

	Budget (Note 20)	2019	2018
Revenue			
Property Taxes (Notes 23, 16)	\$ 2,219,176	\$ 2,219,454	\$ 2,095,811
Sale of Services (Note 17)	1,382,760	1,400,567	1,239,637
Utility Service Fees (Note 18)	455,800	465,436	440,408
Government Transfers (Note 19)	3,001,645	1,416,400	2,745,539
Investment Income	47,000	152,635	109,545
Penalties and interest	8,000	79,712	78,006
Development Cost Charges (Note 9)	865,000	605,799	130,059
Contributed Assets	-	-	509,800
Other revenue	85,297	112,813	(21,279)
	8,064,678	6,452,816	7,327,526
Expenses (Note 21)			
Legislative Services	142,280	125,585	113,230
General Government	1,129,073	1,034,926	1,047,620
Protective Services	254,266	226,299	205,814
Public Works	318,486	319,425	360,080
Transportation Services	539,288	448,533	495,319
Public Health	4,260	2,932	3,317
Planning and Development	362,200	329,723	167,128
Tourism, Community and Economic Development	285,211	260,108	193,985
Solid Waste Management and Recycling	199,145	184,757	179,929
Beaches, Parks, Recreation and Culture	523,270	516,963	483,909
Water Services	481,172	464,768	419,994
Sewer Services	800,360	734,766	703,739
	5,039,011	4,648,785	4,374,064
Annual surplus	3,025,667	1,804,031	2,953,462
Accumulated surplus, beginning of year (Note 15)	42,467,669	42,467,669	39,514,207
	\$ 45,493,336	\$ 44,271,700	\$ 42,467,669

Village of Harrison Hot Springs

Statement of Change in Net Financial Assets

For the Year Ended December 31, 2019

	Budget (Note 20)	2019	2018
Annual Surplus	3,025,667	1,804,031	2,953,462
Acquisition of tangible capital assets	(4,024,274)	(1,887,011)	(4,041,405)
Amortization of tangible capital assets Note1., Schedule 1	1,010,000	984,985	965,112
Proceeds from the sale of tangible capital assets	-	-	10,250
Loss on disposal of tangible capital assets	-	23,628	484,024
	11,393	925,633	371,443
Acquisition of prepaid expenses	-	(73,853)	(61,981)
Use of prepaid expenses	-	61,981	68,970
	-	(11,872)	6,989
Increase in net financial assets	11,393	913,761	378,432
Net financial assets, beginning of year	5,685,756	5,685,756	5,307,326
Net financial assets, end of year	5,697,149	6,599,517	5,685,756

Village of Harrison Hot Springs

Statement of Cash Flows

For the Year Ended December 31, 2019

	2019	2018
Cash provided by (used in):		
Operating Transactions		
Annual surplus	1,804,031	2,953,462
Non Cash items:		
Amortization	984,985	965,112
Loss on disposal of tangible capital assets	23,629	484,024
Changes to cash items:		
Accounts receivable	(101,781)	(306,614)
MFA deposits	(153)	(139)
Accounts payable and accrued liabilities	58,924	91,363
Developer's deposits and other trust liabilities	364,519	(210,630)
Prepaid expenses	(11,872)	6,989
Employee future benefits	15,000	4,969
Deferred revenue	18,381	(396,597)
Development cost charges	150,211	1,254,710
Net change in cash from operating transactions	3,305,874	4,846,649
Capital Transactions:		
Proceeds from sale of tangible capital assets	-	10,250
Acquisition of tangible capital assets	(1,887,011)	(4,041,405)
Net change in cash from capital transactions	(1,887,011)	(4,031,155)
Financing Transactions		
Debt repayment	(225,249)	(183,952)
Net change in cash from financing transactions	(225,249)	(183,952)
Net change in cash	1,193,614	631,542
Cash , beginning of year	9,847,890	9,216,348
Cash , end of year	11,041,504	9,847,890

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

1. Significant Accounting Policies

The Financial Statements combine the activities of the various funds of the reporting entity - Village of Harrison Hot Springs (the "Village") which are the representation of management are prepared in accordance with Canadian generally accepted accounting principles for governments as prescribed by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants Canada. Interfund transactions and fund balances have been eliminated for reporting purposes. There are no other organizations under the control of the Village Council that meet the criteria for inclusion and consolidation in these statements. Significant accounting policies adopted by the Village are as follows:

a. Basis of reporting

The Financial Statements reflect the combined results and activities of the reporting entity which is comprised of the Operating, Capital and Reserve funds. Inter-fund transactions have been eliminated.

i. Operating Funds: These funds include the General, Water and Sewer operations of the Village. They are used to record the operating costs of the services provided by the Village.

ii. Capital funds: These funds include the General, Water and Sewer capital funds. They are used to record the acquisition and disposal of tangible capital assets and their financing.

iii. Reserve funds: Under the *Community Charter*, Village Council may, by bylaw establish reserve funds for specified purposes. Money in a Statutory Reserve Fund, and interest earned thereon, must be expended by bylaw only for the purpose for which the fund was established. If the amount in a reserve fund is greater than required, Village Council may, by bylaw, transfer all or part of the balance to another reserve fund. Non-statutory Reserves require being included in an approved council budget or a resolution before these funds can be expended.

b. Revenue Recognition

Sources of revenue are recorded on an accrual basis and recognized in the period in which they are earned. Unearned revenue in the current period is reported on the statement of Financial Position as deferred revenue.

The Village recognizes the transfer of government funding as revenue when the transfer is authorized and any eligibility criteria are met, except to the extent that the transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when the transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Taxation revenues are recognized at the time of issuing the property tax notices for the fiscal year. Through the British Columbia Assessments' appeal process, taxes may be adjusted by way of supplementary roll adjustments. The effects of these adjustments on taxes are recognized at the time they are awarded. Sale of services and fees are recognized when the service or product is provided by the Village. All other revenue is recognized as it is earned and is measurable. Revenue unearned in the current period is recorded as deferred revenue and is recognized as revenue in the fiscal year the services are performed.

Development Cost Charges are restricted revenue liabilities representing funds received from developers and deposited into separate deferred revenue liability accounts for specific future capital expenses. In accordance with Canadian public sector accounting standards, the Village records these funds as restricted revenue which is then recognized when the related costs are met.

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

1. Significant Accounting Policies (continued)

c. Expense Recognition

Operating expenses are recognized on an accrual basis in the period they are incurred.

d. Financial Instruments

The Village's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities, long-term debt and interim financing debt. It is management's opinion that the Village is not exposed to significant interest, currency or credit risk arising from these financial instruments.

e. Non-financial Assets

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

i. Tangible Capital Assets

Tangible capital assets, comprised of capital assets and assets under construction, are recorded at cost less accumulated amortization and are classified according to their functional use. Cost includes the capital expenditure, excluding interest, directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Amortization is recorded on a straight-line basis over the estimated useful life of the asset commencing when the asset is put into service.

Asset	Useful Life - Years
Land improvements	10-25
Parks infrastructure	10-50
Buildings	40-50
Machinery, furniture and equipment	5-10
IT infrastructure	4-10
Vehicles	5-20
Roads infrastructure	15-75
Water infrastructure	10-100
Sewer infrastructure	10-100
Drainage infrastructure	10-100

ii. Contributions of tangible capital assets

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

iii. Works of art and cultural and historic assets

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

1. Significant Accounting Policies (continued)

e. Non-financial Assets (continued)

iv. Leased tangible capital assets

Leases that transfer substantially all the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets.

f. Use of estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards 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 revenue and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. Areas requiring the greatest degree of estimation include employee future benefits and useful lives of tangible capital assets.

g. Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

- (i) an environmental standard exists;
- (ii) contamination exceeds the environmental standard;
- (iii) the Village is directly responsible or accepts responsibility;
- (iv) it is expected that future economic benefits will be given up; and
- (v) a reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

The Village has determined that as of December 31, 2019, no contamination in excess of an environmental standard exists to land not in productive use for which the Village is responsible.

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

2. Cash

	2019	2018
Restricted cash		
Statutory Reserves	\$ 1,983,066	\$ 1,850,350
Non-Statutory Reserves	1,768,398	1,617,960
Development Cost Charges/Deposits in Trust	4,541,429	4,008,320
	8,292,893	7,476,630
Unrestricted cash	2,748,611	2,371,260
Total cash	\$ 11,041,504	\$ 9,847,890

3. Account Receivable

	2019	2018
Accounts Receivable - Property Taxes	\$ 411,446	\$ 495,739
Accounts Receivable - Other Governments	399,430	226,842
Accounts Receivable - Trade and Other	479,818	466,332
	\$ 1,290,694	\$ 1,188,913

4. Municipal Finance Authority Deposits

The Municipal Finance Authority of British Columbia (the MFA) provides capital funding for regional districts and their member municipalities. The MFA is required to establish a Debt Reserve Fund. The MFA must then use this fund if at any time there are insufficient funds to meet payments on its obligations. If this occurs the regional districts may be called upon to restore the fund.

Each regional district, through its member municipalities who share in the proceeds of a debt issue, is required to pay into the Debt Reserve Fund certain amounts set out in the financing agreements. The interest earned on the Debt Reserve fund, less administrative expenses, becomes an obligation of the MFA to the regional districts.

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

5. Accounts Payable and Accrued Liabilities

	2019	2018
Trade and Other	\$ 169,076	\$ 198,062
Holdbacks payable	137,025	24,252
Other government	11,944	59,040
Accrued Employee benefits	104,167	81,933
	\$ 422,212	\$ 363,287

6. Employee Future Benefits

Sick Pay

The Village provides paid sick leave to qualifying employees, this benefit accrues at two days of sick leave per month. At the end of each calendar year 2/3 of the unused portion of sick leave is vested up to a maximum of 360 days. The amount recorded for this benefit is based on a valuation prepared by an independent firm of actuaries. The date of the last full actuarial evaluation was as of December 31, 2018.

Retirement Allowance

A regular employee who retires under the provisions of the Municipal Pension Plan is entitled to a retirement benefit as outlined in the Collective Agreement and Management Policy. In all instances, the rate of pay used in the calculation of the retirement benefit shall be the rate of pay applicable on the last day worked. The amount recorded for this benefit in 2019 is based on a valuation prepared by an independent firm of actuaries. The date of the last actuarial evaluation was as of December 31, 2018.

As of December 31, 2019, \$128,696 (2018 - \$113,696) of the accrued benefit liability has been charged to operations. The significant actuarial assumptions adopted in measuring the Village's accrued benefit liability are as follows:

	2019	2018
Discount rates	3.00%	3.00%
Expected future inflation	2.00%	2.00%

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

6. Employee Future Benefits (continued)

Accrued Benefit Obligation as at December 31, 2019

	2019	2018
Beginning benefit obligation	\$ 113,696	\$ 108,727
Current service cost	18,800	20,776
Actuarial (gain) loss	-	-
Benefits paid during the year	(3,800)	(15,807)
Ending benefit obligation	128,696	113,696
Less Unamortized net actuarial (loss)	-	-
Accrued Benefit Liability	\$ 128,696	\$ 113,696

7. Developers Deposits and Other Trust Liabilities

	2019	2018
Property and event damage deposits	\$ 134,298	\$ 146,948
Developers Deposit	373,848	-
Funds held on behalf of community groups	55,693	52,372
	\$ 563,839	\$ 199,320

8. Deferred Revenue

	Opening Balance	Externally Restricted Inflows	Revenue Earned	December 31, 2019
Prepaid taxes	\$ 138,471	\$ 275,959	\$ (259,860)	\$ 154,570
Resort Municipality Initiative	513,639	529,969	(502,542)	541,066
Deferred Revenue	40,137	440	(21,714)	18,863
Facility rentals and other	10,479	6,183	(10,054)	6,608
	\$ 702,726	\$ 812,551	\$ (794,170)	\$ 721,107

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

9. Development Cost Charges

	Opening Balance	Receipts	Interest	Transfers Out	Closing Balance
Sewer DCC	\$ 1,542,234	\$ 234,192	\$ 37,577	\$ 553,943	\$ 1,260,060
Water DCC	802,676	188,573	21,399	-	1,012,648
Drainage DCC	485,877	157,154	13,445	-	656,476
Parks DCC	275,485	96,638	7,032	51,856	327,299
	\$ 3,106,272	\$ 676,557	\$ 79,453	\$ 605,799	\$ 3,256,483

10. Liabilities under Agreement

In 2017, the Village entered into an agreement with the Municipal Finance Authority to borrow funds in the amount of \$110,000 to purchase capital equipment. The term of the agreement is for five years. In 2019 the Village completed a five year capital lease agreement with Caterpillar Financial Services Limited to finance the acquisition of a backhoe. The Village exercised its option to purchase the backhoe at the end of the lease in the amount of \$47,723.

Changes in liabilities under agreement are as follows:

	2019	2018
Balance, January 1,	\$ 148,883	\$ 189,524
Less: Principal repayments	(80,773)	(40,641)
Balance, December 31	\$ 68,110	\$ 148,883

The minimum payments over the next five years of the liabilities under agreement are as follows:

2020	\$ 23,079
2021	23,079
2022	24,657
Less: Amount representing interest	(2,705)
	\$ 68,110

Total interest expense during the year was \$3,395. Total interest over the term of the agreements is \$26,320.

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

11. Long-Term Debt

In 2015 the Village borrowed funds under loan authorisation bylaw 1052. MFA Issue 131 has an amortization period of 15 years at 2.2% interest for the first 10 years of the term. Early repayment options exist at the rate reset date of 10 years.

	Balance, beginning of Year	Additions	Principal Repayments	Actuarial * Adjustment	Balance, end of year
General Fund					
MFA Issue 131	\$ 503,412	\$ -	\$ 31,095	\$ 3,381	\$ 468,936

The following principal amounts are payable over the next five years:

	General	Water	Sewer
2020	\$ 31,095	\$ -	\$ -
2021	\$ 31,095	\$ -	\$ -
2022	\$ 31,095	\$ -	\$ -
2023	\$ 31,095	\$ -	\$ -
2024	\$ 31,095	\$ -	\$ -
Thereafter	\$ 313,461	\$ -	\$ -
Total	\$ 468,936	\$ -	\$ -

* Actuarial Adjustments represent interest earned on sinking funds held by the Municipal Finance Authority. Such interest is used to reduce the principal amount of outstanding debt.

12. Interim Financing Debt

In 2009 the Village borrowed \$1,500,000 under the Interim Financing Program from the Municipal Finance Authority of British Columbia under Loan Authorisation Bylaw 885, for the purpose of constructing a new water reservoir. In 2015 the Village received an extension and has until 2020 to pay back the principal amount. Any principal balance unpaid will be converted into long-term debt at that time. The Village can pay down any amount on the principal in the next year. Interest was paid monthly in 2019 at daily interest rates that varied between 2.44% and 2.81% . During 2019 the Village paid \$5,304 in interest (2018 \$6,899).

	2019	2018
Beginning Balance Jan 1,	\$ 220,000	\$ 330,000
Principal repayments	(110,000)	(110,000)
Ending Balance, December 31	\$ 110,000	\$ 220,000

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

13. Tangible Capital Assets

	2019	2018
Land and improvements	\$ 10,680,913	\$ 10,680,913
Buildings	3,124,797	3,244,548
Machinery, equipment, furniture, IT and vehicles	758,664	815,384
Engineering Structures:		
Engineering structures - water	8,021,526	8,188,220
Engineering structures - sewer and drainage	7,987,916	7,012,899
Engineering structures - roads	5,127,608	5,178,987
Engineering structures - parks and other	1,457,329	1,162,765
Other tangible capital assets	355,694	225,086
Work in Progress	83,883	211,130
Total	\$ 37,598,330	\$ 36,719,932

For additional information, see Schedule of Tangible Capital Assets. (Schedule 1)

There were no contributed assets recognized in 2019

14. Equity in Tangible Capital Assets

Equity in tangible capital assets (TCA) represents the net book value (NBV) of total capital assets less long term obligations assumed to acquire those assets. The change in consolidated equity in tangible capital assets is as follows:

	2019	2018
Equity in TCA, beginning of year	\$ 35,847,640	\$ 33,081,669
Add:		
Capital Expenditures	1,887,010	4,041,406
Debt Repayments	221,867	181,737
Actuarial adjustment	3,381	2,215
Less:		
Net Book Value of dispositions	(23,629)	(494,274)
Amortization	(984,985)	(965,112)
Equity in TCA, end of year	\$ 36,951,284	\$ 35,847,640

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

15. Accumulated Surplus

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

	2019	2018
Surplus:		
Invested in tangible capital assets	\$ 36,951,284	\$ 35,847,640
Operating Fund	3,568,952	3,151,719
Total surplus	40,520,236	38,999,359
Reserves set aside by Council:		
Appropriated Surplus:		
Fire Department	27,154	26,521
Assessment appeal	134,669	131,529
Beach	38,913	38,006
Building	64,164	62,667
Contingencies	11,733	11,459
Dock replacement	42,668	31,793
Boat Launch	58,156	51,860
Flood box / drainage	15,919	15,548
General	241,583	63,357
Insurance	10,195	9,957
Memorial Hall restoration	-	5,561
Parking / traffic management	55,196	57,366
Office Equipment	36,244	44,501
Property	48,582	47,449
Road/Sidewalk	13,804	13,482
Sick leave/Retirement	52,182	50,966
Community Works Fund	199,458	222,969
Sewer	388,523	529,639
Water	329,255	203,330
Total Appropriated Surplus	1,768,398	1,617,960
Statutory Fund Reserves:		
Community amenities	157,962	154,279
Fire department capital	557,473	464,293
Land unexpended funds	50,231	13,180
Parkland acquisition	355,935	347,635
Public works capital	23,130	32,789
Sewage treatment replacement	731,429	733,761
Sewer unexpended funds	85,511	83,517
Port Divestiture income	21,395	20,896
Total Statutory Fund Reserves	1,983,066	1,850,350
	\$ 44,271,700	\$ 42,467,669

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

16. Property Taxes

The Village is reliant upon one taxpayer for approximately 19 % of municipal property tax revenue. Taxation revenue, reported on the statement of operations, is made up of the following:

	Budget	2019	2018
Taxes collected			
Municipal property taxes	\$ 2,177,875	\$ 2,178,194	\$ 2,055,178
1 % Utility taxes	36,951	36,952	36,121
Payments in lieu of taxes	4,350	4,308	4,512
School taxes	1,355,000	1,413,230	1,327,913
Regional District	145,600	160,489	145,369
Regional hospital district	103,000	104,693	99,962
Police tax	146,500	154,306	142,410
Other agencies	31,150	32,763	29,912
	4,000,426	4,084,935	3,841,377
Less transfers to other governments			
School taxes paid	1,355,000	1,413,230	1,327,913
Regional district taxes paid	145,600	160,489	145,369
Regional hospital district taxes paid	103,000	104,693	99,962
Police taxes paid	146,500	154,306	142,410
Other agencies taxes paid	31,150	32,763	29,912
	1,781,250	1,865,481	1,745,566
	\$ 2,219,176	\$ 2,219,454	\$ 2,095,811

17. Sale of Services

	Budget	2019	2018
Sewer user fees	\$ 642,860	\$ 615,571	\$ 537,118
Water user fees	316,500	332,196	306,627
Curbside collection fees	130,000	121,249	117,742
Pay Parking Revenue	212,000	238,425	185,378
Licenses and permits	33,200	42,340	42,535
Facility rentals	42,000	40,682	42,300
Fines	2,700	6,109	4,312
Other	3,500	3,995	3,626
	\$ 1,382,760	\$ 1,400,567	\$ 1,239,638

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

18. Utility Service Fees

	Budget	2019	2018
Sewer service utility fee - residential	\$ 193,000	\$ 201,256	\$ 195,196
Sewer service utility fee - business	20,000	20,462	20,601
Water service utility fee - residential	221,500	222,505	203,231
Water service utility fee - business	21,300	21,213	21,380
Total	\$ 455,800	\$ 465,436	\$ 440,408

19. Government Transfers

Government transfers reported on the Statement of Operations are:

	Budget	2019	2018
Provincial:			
Conditional			
Infrastructure	\$ 250,000	\$ 239,047	\$ 854,431
Resort Municipality Initiative	723,600	502,542	132,166
Other	40,545	64,015	2,986
Unconditional	317,500	323,888	317,314
Federal			
Conditional			
Infrastructure	1,500,000	-	1,314,652
Gas tax	120,000	236,908	119,990
Other	50,000	50,000	4,000
	\$ 3,001,645	\$ 1,416,400	\$ 2,745,539

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

20. Budget Data

The data presented in these financial statements is based upon the 2019 operating and capital budgets adopted by Council on March 4, 2019. The table below reconciles the approved balanced budget to the budget figures reported in these financial statements.

2019 Adopted Operating and Capital Budget		Budget Amount
Revenues:		
Operating budget	\$	5,039,011
Capital budget		5,018,841
Total revenue		10,057,852
Expenses:		
Operating budget		5,039,011
Capital Budget		5,018,841
Total expenses		10,057,852
Budgeted surplus (deficit)	\$	-
Add:		
Capital expenses	\$	4,024,274
Transfers to reserves		809,880
Principal repayments		221,355
Less:		
Transfers from reserves		(846,800)
Appropriation from Surplus		(173,042)
Amortization		(1,010,000)
Annual budgeted surplus (see statement of operations)	\$	3,025,667

21. Classification of Expenses by Object

The Schedule of Operating Fund Activities represents the expenditures by function; the following table classifies those same expenditures by object:

	Budget	2019	2018
Salaries, wages and employee benefits	\$ 1,763,198	\$ 1,656,280	\$ 1,605,894
Operating Materials and supplies	694,552	663,998	637,291
Contracted services	621,044	541,797	415,582
Administrative services and supplies	610,517	490,148	438,966
Utilities	213,800	203,715	192,575
Rentals and contractual obligations	99,450	85,963	93,188
Debt financing	26,450	21,899	25,456
Amortization	1,010,000	984,985	965,112
Total expenditures by object	\$ 5,039,011	\$ 4,648,785	\$ 4,374,064

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

22. Commitments and Contingencies

- a. The municipality and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of the assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2018, the plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 contributors from local governments. Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any funding surplus and will be adjusted for the amortization of any unfunded actuarial liability. The Village of Harrison Hot Springs paid \$114,100 (2018 \$110,951) for employer contributions to the Plan in fiscal 2019. Employee contributions in fiscal 2019 were \$101,769 (2018 \$95,835). The most recent valuation for the Municipal Pension Plan as at December 31, 2018 indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2021 with results available in 2022. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.
- b. Debts of the Fraser Valley Regional District are, under provisions of the Local Government Act, a direct, joint and several liability of the District and each member municipality within the District, including the Village of Harrison Hot Springs.
- c. The Village is a subscribed member of the Municipal Insurance Association of British Columbia (The "Exchange") as provided by section 3.02 of the Insurance Act of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact upon any subscriber. Under the Reciprocal Insurance Exchange Agreement, the Village is assessed a premium and specific deductible for its claims based on population. The obligation of the Village with respect to the Exchange and/or contracts and obligations entered into by the Exchange are in every case several, not joint and several. The Village irrevocably and unconditionally undertakes and agrees to indemnify and save harmless the other subscribers against liability losses and costs which the other subscriber may suffer.
- d. The Village has entered into various agreements and contracts for the provision of services and the construction of assets that extend beyond the current year. Substantive obligations include contracts for garbage and recycling collection, IT services, bylaw enforcement, pay parking, tourist information centre services and auditing services. These contractual obligations will become liabilities in the future when the terms of the contract are met. The following amounts relate to the unperformed portion of the contracts: 2020 - \$276,000, 2021 - \$211,700, 2022 - \$60,700, 2023 - \$60,700.
- e. In 2014, the Ministry of Environment directed the Village to assess any potential effects the closure of the landfill in 1983 has on well water. Water samples were taken and the results prompted the Ministry to direct the Village to drill test wells and monitor the water which began in 2015. The Village is to continue this process for the years 2017-2021 at which time the results will determine if any further action is required.

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

23. Subsequent Event

Subsequent to year end, the impact of COVID-19 in Canada and on the global economy increased significantly. As the impacts of COVID-19 continue, there could be specific impact on the Village, its citizens, employees, suppliers and other third party business associates that could impact the timing and amounts realized on the Village's assets and future ability to deliver services and projects. At this time, the full potential impact of COVID-19 on the Village is not known. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of disruption and the related financial impact cannot be reasonably estimated at this time. The Village's ability to continue delivering non-essential services and employ related staff will depend on the legislative mandates from the various levels of government. The Village will continue to focus on collecting receivables, managing expenditures, and, if necessary, leveraging existing reserves and credit facilities to ensure it is able to continue providing essential services to its citizens.

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

24. Segmented Disclosures

The Table of Segmented Information - Schedule 2 has been prepared in accordance with PS2700 Segmented Disclosures. Segmented information has been identified based upon functional activities provided by the Village. For each reported segment, revenue and expenses represent amounts directly attributable to the functional activity and amounts allocated on a reasonable basis. The functional areas that have been separately disclosed in the segmented information, along with services they provide are as follows:

Legislative Services

Legislative services includes Council and legislative services

General Government

General government includes taxation, sale of services, government transfers, investment income and administrative services for the general fund

Protective Services

Protective Services includes the volunteer fire department, emergency measures and bylaw enforcement

Development and Planning

Development and Planning includes economic development, planning, land development, community development and tourism

Engineering, Transportation and Storm Water

Engineering, transportation and storm water services include engineering, fleet, public health, roads, sidewalk, storm sewers and transit

Solid Waste

Solid waste includes sustainability, curbside collection, recycling and organic waste

Parks, Recreation and Cultural Services

Parks, recreation and cultural services includes the maintenance of the beachfront, parks and cultural facilities within the Village

Wastewater Utility

Wastewater includes the wastewater collection system, lift stations and wastewater treatment plant

Water Utility

Water includes the water collection, treatment and distribution of potable water

Village of Harrison Hot Springs

Schedule 1 - Statement of Tangible Capital Assets

For the Year Ended December 31, 2019

	Engineered Structures								Other Tangible Capital Assets	2019	2018
	Land	Building	Equipment Furniture Vehicles	Water	Sewer Drainage	Roads	Other	Work In Progress			
COST											
Opening balance	\$ 10,680,913	\$ 4,604,890	\$ 2,319,673	\$ 9,769,752	\$ 9,588,385	\$ 10,020,164	\$ 2,067,662	\$ 211,132	\$ 414,483	\$ 49,677,034	\$ 46,628,690
Add: Additions	-	12,006	37,853	6,187	1,177,418	239,047	399,189	(127,249)	142,559	1,887,011	4,041,405
Less: Disposals	-	-	(66,881)	-	(94,579)	-	-	-	-	(161,460)	(993,061)
Closing Balance	10,680,913	4,616,896	2,290,645	9,775,939	10,671,224	10,259,211	2,466,851	83,883	557,022	51,402,585	49,677,034
ACCUMULATED AMORTIZATION											
Opening Balance	-	1,360,342	1,504,289	1,581,532	2,575,488	4,841,177	904,897	-	189,377	12,957,102	12,490,777
Add: Amortization	-	131,757	93,456	172,881	179,889	290,426	104,625	-	11,951	984,985	965,112
Less: Acc. Amortization on Disposals	-	-	(65,764)	-	(72,068)	-	-	-	-	(137,832)	(498,787)
Closing Balance	-	1,492,099	1,531,981	1,754,413	2,683,309	5,131,603	1,009,522	-	201,328	13,804,255	12,957,102
	\$ 10,680,913	\$ 3,124,797	\$ 758,664	\$ 8,021,526	\$ 7,987,916	\$ 5,127,608	\$ 1,457,329	\$ 83,883	\$ 355,694	\$ 37,598,330	\$ 36,719,932

Village of Harrison Hot Springs

Schedule 2 - Table of Segmented Information

For the Year Ended December 31, 2019

	Legislative	General Government	Protective Services	Development Planning	Engineering, Transportation & Storm Water	Solid Waste	Parks, Recreation & Cultural Services	Wastewater Utility	Water Utility	Budget	2019	2018
Revenue:												
Property Taxes	\$ -	\$ 2,219,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,219,176	\$ 2,219,454	\$ 2,095,811
Sale of Services	-	290,869	-	-	-	121,249	40,681	615,572	332,196	1,382,760	1,400,567	1,239,637
Utility Service Fees	-	-	-	-	-	-	-	221,718	243,718	455,800	465,436	440,408
Government Transfers	-	913,857	-	502,543	-	-	-	-	-	3,001,645	1,416,400	2,745,539
Investment Income	-	115,805	-	-	-	-	-	31,534	5,296	47,000	152,635	109,545
Penalties and interest	-	61,282	-	-	-	1,619	-	8,894	7,917	8,000	79,712	78,006
Development Cost Charges	-	51,856	-	-	-	-	-	553,943	-	865,000	605,799	130,059
Contributed Assets	-	-	-	-	-	-	-	-	-	-	-	509,800
Other revenue	-	98,563	-	-	-	-	-	2,250	12,000	85,297	112,813	(21,279)
	-	3,751,687	-	502,543	-	122,868	40,681	1,433,911	601,127	8,064,678	6,452,816	7,327,526
Expenses:												
Salaries, wages and employee benefits	97,852	551,518	7,428	100,826	206,920	42,862	240,939	237,725	170,210	1,763,198	1,656,280	1,605,896
Operating Materials and supplies	-	4,574	144,833	523	127,557	2,884	98,780	215,599	69,249	694,552	663,998	637,291
Contracted services	-	9,250	5,643	309,707	38,798	139,011	14,271	23,012	2,105	621,044	541,797	415,581
Administrative services and supplies	26,412	219,364	14,861	157,775	13,116	-	11,227	36,391	11,002	610,517	490,148	438,965
Utilities	1,321	19,859	6,256	-	45,515	-	31,800	64,946	34,018	213,800	203,715	192,576
Rentals and contractual obligations	-	12,642	43,367	21,000	5,585	-	3,369	-	-	99,450	85,963	93,188
Debt financing	-	16,595	-	-	-	-	-	-	5,304	26,450	21,899	25,456
Amortization	-	20,123	3,911	-	333,399	-	116,576	157,095	172,881	1,010,000	984,985	965,112
	125,585	1,034,926	226,299	589,831	770,890	184,757	516,963	734,766	464,768	5,039,011	4,648,785	4,374,065
Annual Surplus (Deficit)	\$ (125,585)	\$ 2,716,761	\$ (226,299)	\$ (87,288)	\$ (770,890)	\$ (61,889)	\$ (476,281)	\$ 699,143	\$ 136,358	\$ 3,025,667	\$ 1,804,031	\$ 2,953,461

VILLAGE OF HARRISON HOT SPRINGS

FINAL REPORT TO MAYOR AND COUNCIL

For the year ended 2019

Dated April 9, 2020 for presentation on April 20, 2020



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BDO Canada LLP
600 Cathedral Place
925 West Georgia Street
Vancouver BC V6C 3L2

April 9, 2020

Mayor and Council
Village of Harrison Hot Springs
PO Box 160
495 Hot Springs Road
Harrison Hot Springs, BC
V0M 1K0

Dear Mayor and Council Members:

We are pleased to present this report on the results of our audit of the consolidated financial statements of Village of Harrison Hot Springs for the year ended December 31, 2019. The purpose of this report is to summarize certain aspects of the audit that we believe to be of interest to the Mayor and Council. It should be read in conjunction with our planning report dated January 16, 2020, and the draft consolidated financial statements.

We would like to bring to your attention that our audit, and therefore this report, will not necessarily identify all matters that may be of interest to the Mayor and Councilors in fulfilling its responsibilities.

This report has been prepared solely for the use of Mayor and Council and should not be distributed without our prior consent. Consequently, we accept no responsibility to any third party that uses this communication.

We wish to express our sincere appreciation for the co-operation we received during the audit from Village of Harrison Hot Springs' management and staff who assisted us in carrying out our work. We look forward to connecting with you to discuss the contents of this report and any other matters that you consider appropriate.

Yours truly,

A handwritten signature in black ink, appearing to read "Brian Szabo". The signature is written in a cursive, flowing style.

Brian Szabo, CPA, CA
Partner through a corporation
BDO Canada LLP
Chartered Professional Accountants

TABLE OF CONTENTS

SUMMARY 3

AUDIT FINDINGS 6

INTERNAL CONTROL MATTERS..... 9

OTHER REQUIRED COMMUNICATIONS..... 11

APPENDIX A: REPRESENTATION LETTER 13

APPENDIX B: MANAGEMENT LETTER..... 15

APPENDIX C: INDEPENDENCE LETTER 17

SUMMARY



Status of the Audit

As of the date of this report, we have substantially completed our audit of the 2019 consolidated financial statements, subject to completion of the following items:

- ▶ Receipt of signed management representation letter
- ▶ Subsequent events review through to financial statement approval date
- ▶ Approval of consolidated financial statements by those charged with governance.

We conducted our audit in accordance with Canadian generally accepted auditing standards. The objective of our audit was to obtain reasonable, not absolute, assurance about whether the consolidated financial statements are free from material misstatement. Our draft independent auditor's report is attached to the draft financial statements.

Except as described in this report, the scope of the work performed was substantially the same as that described in our Planning Report to the Mayor and Councilors dated January 16, 2020.

With respect to the Annual Report, we review this document to ensure that there are no inconsistencies with the financial statements and that the information is consistent with our knowledge of the Village. We are not responsible for, nor do we review the Annual Report to determine if the information was complete or sufficient for the readers, if factors were omitted or if the disclosures were adequate.



Materiality

As communicated to you in our Planning Report to the Mayor and Councilors, preliminary materiality was \$219,000, based on 3% of Revenues.



Audit Findings

Our audit focused on the risks specific to your operations and key accounts. Our discussion points below focus on key areas of audit focus:

- ▶ Tangible Capital Assets and Accumulated Amortization
- ▶ Employee future benefits
- ▶ Staff Salaries
- ▶ Cash and investments
- ▶ Purchases testing



Internal Control Matters

We are required to report to you in writing, any significant deficiencies in internal control that we have identified.

We noted a weakness in the controls over purchasing that we believe increases the risk of inappropriate purchases and payments. This is noted on page 9. Our management letter in Appendix B outlines other improvement points not considered to be significant weaknesses.

We would like to point out that, due to limited staff numbers in the finance function, certain review and segregation controls are difficult to assign to finance staff. As a result, some of these functions have been taken on by the Chief Administrative Officer. We also encourage council to continue to play an active role in the oversight of financial reporting, in particular the review of quarterly financial reports.



Independence

Our annual letter confirming our independence is attached at Appendix C.



Adjusted and Unadjusted Differences

We did not note any misstatements during the course of our audit and we consequently have nothing to report to you in this regard.



Management Representations

During the course of our audit, management made certain representations to us. These representations were verbal or written and therefore explicit, or they were implied through the financial statements. Management provided representations in response to specific queries from us, as well as unsolicited representations. Such representations were part of the evidence gathered by us to be able to draw reasonable conclusions on which to base our audit opinion. These representations were documented by including them in the audit working papers, memoranda of discussions with management and written representations received from management.

A summary of the written representations we have requested from management is set out in the representation letter included in Appendix B to the report.



Significant Audit Estimates

Management is responsible for determining the significant accounting policies used in financial reporting. The choice between accounting policy alternatives can have a significant effect on the financial position and results of the organization. The application of those policies often involves significant estimates and judgments by management. Based on the audit work that we have performed, it is our opinion that the accounting policies and estimates in the consolidated financial statements are reasonable and the disclosures relating to accounting estimates are in accordance with Canadian public sector accounting standards.



Fraud Discussion

Through our planning process, and current and prior years' audits, we have developed an understanding of your oversight processes. We are not currently aware of any fraud affecting the entity.

If you are aware of changes to processes or are aware of any instances of actual, suspected or alleged fraud affecting the Village since our discussions held at planning, we request that you provide us with this information.

Please refer to the Auditor's Responsibilities for Detecting Fraud in the Planning Report to the Mayor and Council.

AUDIT FINDINGS

As part of our ongoing communications with you, we are required to have a discussion on our views about significant qualitative aspects of the Village's accounting practices, including accounting policies, accounting estimates and financial statement disclosures. In order to have a frank and open discussion, these matters can also be discussed verbally with you. A summary of the key discussion points are as follows:

KEY AUDIT AREAS

As described in our Planning Report to the Mayor and Council, the following key audit areas were identified based on our knowledge of the Village of Harrison Hot Springs' operations, our past experience, and knowledge gained from management and the Mayor and Council.

Risk of Management Override of Internal Controls

Key Audit Area	Approach	Results
Because management is in a unique position to override internal controls, we are required to design procedures to address this risk. (Mandatory audit risk consideration)	Review of transactions recorded in the various ledgers for unusual or non-recurring adjustments not addressed by other audit procedures. Review of journal entries subject to risk.	All audit testing in this area was executed as planned with no issues to be reported.

Employee Future Benefits

Key Audit Area	Approach	Results
A complex area that requires estimation, assumptions and reliance on actuarial experts.	<p>An actuarial valuation was performed as at December 31, 2018. We considered the potential impact of any substantive changes in the employee group or benefits on the obligation.</p> <p>Given the small number of employees and lack of changes in benefits it was not considered necessary to obtain an update for the current year.</p> <p>A new valuation report will need to be prepared as at December 31, 2021.</p>	All audit testing in this area was executed as planned with no issues to be reported.

Staff Salaries

Key Audit Area	Approach	Results
A significant single type of expenditure that covers many employees and departments. As a Village, this figure is often of particular interest to financial statement users.	<p>A analyzed all payroll transactions in the year to identify unusual payroll relationships for testing.</p> <p>We performed systems testing, tests of controls and analytical review of staff salary and levels.</p>	All audit testing in this area was executed as planned with no issues to be reported.

Purchases Testing

Key Audit Area	Approach	Results
As a small local government with few employees, oversight of cash disbursements is a critical control over the risk of inappropriate payments.	Our planned audit procedures included a test of the design and implementation of controls surrounding purchases.	<p>During our testing of internal controls, we identified several instances of control weaknesses, as detailed in the Management Letter at Appendix B.</p> <p>As a result of the failure of our controls testing, we were unable to rely on control procedures to gain assurance over purchases and therefore altered our audit approach.</p> <p>We completed additional procedures, including detail testing of a significant number of specific purchase items in order to gain assurance over this audit area.</p> <p>Although the additional testing was performed with no misstatements noted, additional time was required to obtain sufficient audit evidence. We have included a description of the control weaknesses at page 9 of this report.</p>

INTERNAL CONTROL MATTERS

During the course of our audit, we performed the following procedures with respect to the Village's internal control environment:

- ▶ Documented operating systems to assess the design and implementation, and where applicable, the operating effectiveness, of control activities that were determined to be relevant to the audit.
- ▶ Discussed and considered potential audit risks with management.

The results of these procedures were considered in determining the extent and nature of substantive audit testing required.

We are required to report to you in writing significant deficiencies in internal control that we have identified during the audit. A significant deficiency is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

As the purpose of the audit is for us to express an opinion on the Village's consolidated financial statements, our audit cannot be expected to disclose all matters that may be of interest to you. As part of our work, we considered internal control relevant to the preparation of the consolidated financial statements such that we were able to design appropriate audit procedures. This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

SIGNIFICANT DEFICIENCIES IN INTERNAL CONTROL

Deficiency	Issue and Impact
Weaknesses in Purchase Controls	<p>During our audit testing we noted the following instances of internal controls weaknesses over Purchases:</p> <ul style="list-style-type: none"> • Invoices without approved purchase orders, or invoices with purchase orders dated after the invoice date attached • One instance of a signatory authorizing a purchase order outside of their purchase order authority <p>As a result of this, we were unable to follow our planned audit approach of reliance on controls over Purchases.</p> <p>We revised our approach to include extensive detail testing over purchases to ensure the existence and accuracy of these items.</p> <p>This weakness in internal controls exposes the Village to the risk of unauthorized or unbudgeted purchases or payments being made, including subsequent payments in excess of agreed upon values.</p> <p>We understand the circumstances noted resulted in changes in practice, additional communication relating to corporate policy, as well as personnel changes at the Village.</p> <p>Our testing indicated purchase orders approved outside of authority. The actions taken by management above to educate employees and review of procedures by the Finance Officer should reduce the likelihood of this occurring in the future.</p> <p>We recommend the Village review its internal policies over the procurement and payment processes periodically, ensure that appropriate approvals are in place prior to a purchase being made, and perform test checks on compliance.</p> <p>As a result of our identification of these weaknesses prior to year-end, management held a team meeting on December 9, 2019, and distributed a memo to the finance team outlining the purchase order procedure and stringent new policies relating to the management of Purchase Orders, which include a review by the Financial Officer of any anomalies identified by the Accounts Payable Clerk.</p>

OTHER REQUIRED COMMUNICATIONS

Professional standards require independent auditors to communicate with those charged with governance certain matters in relation to an audit. In addition to the points communicated within this letter, the table below summarizes these additional required communications.

Required Communication	Audit Planning Presentation	Audit Results Presentation	Auditor Comments
1. Our responsibilities under Canadian Auditing Standards (CAS)	✓		Included in our engagement letter dated November 14, 2019
2. Our audit strategy and audit scope	✓		Included in our Planning Report dated January 16, 2020
3. Fraud risk factors	✓	✓	Included in our Planning Report dated January 16, 2020
4. Going concern matters		✓	None
5. Significant estimates or judgments		✓	See Page 13
6. Audit adjustments		✓	No audit adjustments
7. Unadjusted differences		✓	No audit adjustments
8. Omitted disclosures		✓	None noted
9. Disagreements with management		✓	There were no disagreements with management
10. Consultations with other accountants or experts		✓	No external experts were consulted during this engagement
11. Major issues discussed with management in regards to retention		✓	None
12. Significant difficulties encountered during the audit		✓	No significant difficulties were encountered during our audit

Required Communication	Audit Planning Presentation	Audit Results Presentation	Auditor Comments
13. Significant deficiencies in internal control		✓	One deficiency over purchase control testing was noted. Refer to internal control matters.
14. Material written communication between BDO and management		✓	No material written communications were noted
15. Any relationships which may affect our independence		✓	See Appendix C.
16. Any illegal acts identified during the audit		✓	No illegal activities identified through the audit process
17. Any fraud or possible fraudulent acts identified during the audit	✓	✓	No fraud identified through the audit process
18. Significant transactions with related parties not consistent with ordinary business operations		✓	None noted
19. Non-compliance with laws or regulations identified during the audit		✓	No legal or regulatory non-compliance matters were noted as part of our audit
20. Limitations of scope over our audit, if any		✓	None
21. Written representations made by management		✓	See Appendix A
22. Any modifications to our opinion, if required		✓	No modification required.

APPENDIX A: REPRESENTATION LETTER

[Date approved by Council]

BDO Canada LLP
Chartered Professional Accountants
600 Cathedral Place
925 West Georgia Street
Vancouver, BC V6C 3L2

Dear Sirs/Mesdames:

This representation letter is provided in connection with your audit of the financial statements of Village of Harrison Hot Springs for the year ended December 31, 2019, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian public sector accounting standards.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement February 11, 2020, for the preparation of the financial statements in accordance with Canadian public sector accounting standards; in particular, the financial statements are fairly presented in accordance therewith.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian public sector accounting standards.
- All events subsequent to the date of the financial statements and for which Canadian public sector accounting standards require adjustment or disclosure have been adjusted or disclosed.
- The financial statements of the entity use appropriate accounting policies that have been properly disclosed and consistently applied
- There were no uncorrected misstatements to the financial statements as a whole.

Information Provided

- We have provided you with:
 - access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
 - additional information that you have requested from us for the purpose of the audit; and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- We are responsible for the design, implementation and maintenance of internal controls to prevent, detect and correct fraud and error, and have communicated to you all deficiencies in internal control of which we are aware
- All transactions have been recorded in the accounting records and are reflected in the financial statements.

- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Fraud and Error

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements.
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.

General Representations

- We confirm that there are no derivatives or off-balance sheet financial instruments held at year end that have not been properly recorded or disclosed in the financial statements.
- The entity has complied with all provisions in its agreements related to debt and there were no defaults in principal or interest, or in the covenants and conditions contained in such agreements.
- There have been no plans or intentions that may materially affect the recognition, measurement, presentation or disclosure of assets and liabilities (actual and contingent).
- The nature of all material uncertainties have been appropriately measured and disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
- There were no direct contingencies or provisions (including those associated with guarantees or indemnification provisions), unusual contractual obligations nor any substantial commitments, whether oral or written, other than in the ordinary course of business, which would materially affect the financial statements or financial position of the entity, except as disclosed in the financial statements.
- We have considered the impacts of COVID-19 on the amounts and disclosures in the financial statements. To the best of our knowledge and believe, any impacts have been accurately reflected and the potential uncertainties disclosed.

Yours truly,

Tracey Jones, Financial Officer

Madeline McDonald, Chief Administrative Officer

APPENDIX B: MANAGEMENT LETTER

Direct Line: 604-646-3389

E-mail: bszabo@bdo.ca

April 9, 2020

Ms. Tracey Jones, Financial Officer
Village of Harrison Hot Springs
495 Hot Springs Road
Harrison Hot Springs, BC V0M 1K0

Dear Ms. Jones:

RE: Auditor's Management Letter

As your external auditors, we are engaged to provide an audit opinion on your year-end financial statements. An external audit requires testing of transactions and balances and review of those internal control systems upon which we may place reliance. An opinion without reservation on the financial statements or an absence of reported control deficiencies does not necessarily mean that your internal control systems are all operating effectively. This is because we examine only those internal control systems where we feel that failure in those systems could result in a material error on the financial statements or that we plan to rely on in developing our audit approach. With those systems that we do review, our focus is on the assertions necessary to meet our financial statement audit objectives.

Our review of systems, transactions and balances, as well as discussions with staff at various levels, gives us a unique insight into your operations. While conducting this work we make note of items that come to our attention where we feel that improvement could be made or alternatives could be considered. We are fortunate in that we work with a great number of clients and observe a wide variety of processes. We see firsthand any procedures that are emerging as best practices.

As matters come to our attention, we make note of these for subsequent follow-up. Minor matters may be discussed directly with the staff/management involved. More important matters are brought forward in this letter (known as a "management letter").

It is worth noting that we have management letter comments for virtually all audits of all clients. The existence of points does not mean that there are significant problems with your systems or staff. They are just recommendations to make good systems better.

Current year point noted:**Control Weakness - Purchases**

During our tests of controls over the purchasing/payments stream we noted that, in contravention of the Village's stated policies, purchase orders were sometimes being created after invoices had been received from vendors, and purchase orders were being executed by certain managers in excess of their authorized dollar threshold.

In addition, we were informed that, although a control exists to review overrides of established purchase orders, none of the transactions selected for our testing had evidence this control being executed.

Failure to follow and enforce policies increases the risk to the Village that unauthorized and unbudgeted purchases are made, including the risk of fraudulent purchases and inappropriate vendor payments.

In addition, due to our inability to rely on controls for purposes of audit testing, our procedures were significantly expanded requiring unbudgeted time in the audit.

We recommend that the Village should review its policies and procedures for continue appropriateness and ensure they are adhered to.

Management response:

In response to the purchase order overrides/changes the Village will develop a standardized change order sheet that will be used when changes occur to an existing Purchase Order (PO) which would result in a cost increase to the PO. The change order sheet will document the requested change to the PO, reason(s) for the change and an authorizing signature from a signatory with the appropriate authority level. This change order will be attached to the PO and become an amendment to the original PO.

Points noted in prior year:

Actuarial Report

We noted in the prior year that the 2018 actuarial report only projected amounts for 2019, leaving the third year, 2020, without any projections or estimates. As actuarial calculations are outside of the expertise of most accounting and management professionals, are subject to significant estimation and to change over time, a full valuation every three years is recommended to ensure continued accuracy in the amounts recorded.

2019 Management update

Management has now arranged an actuarial valuation to be performed every two years to eliminate the period for which there are no actuarial projections provided.

This communication is prepared solely for the information of management and those charged with governance and is not intended for any other purposes. We accept no responsibility to a third party who uses this communication.

We would like to express our appreciation for the co-operation and assistance which we received from you and staff of the Village of Harrison Hot Springs during the course of the audit.

We shall be pleased to discuss with you further any matters mentioned in this letter at your convenience.

Yours truly,



Brian Szabo, CPA, CA
Partner through a corporation
BDO Canada LLP
Chartered Professional Accountants

cc: Audit and Finance Committee and Council

APPENDIX C: INDEPENDENCE LETTER

April 9, 2020

Members of the Mayor and Council
Village of Harrison Hot Springs

Dear Mayor and Council Members:

We have been engaged to audit the financial statements of Village of Harrison Hot Springs (the "Village") for the year ended December 31, 2019.

Canadian generally accepted auditing standards (GAAS) require that we communicate at least annually with you regarding all relationships between the Village and our Firm that, in our professional judgment, may reasonably be thought to bear on our independence.

In determining which relationships to report, we have considered the applicable legislation and relevant rules and related interpretations prescribed by the appropriate provincial institute/order, covering such matters as:

- Holding a financial interest, either directly or indirectly in a client;
- Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- Economic dependence on a client; and
- Provision of services in addition to the audit engagement.

We have prepared the following comments to facilitate our discussion with you regarding independence matters arising since January 9, 2019, the date of our last letter.

We are not aware of any relationships between the Village and our Firm that, in our professional judgment, may reasonably be thought to bear on independence.

We hereby confirm that we are independent with respect to the Village within the meaning of the Rules of Professional Conduct of the Chartered Professional Accountants of British Columbia as of the date of this letter.

This letter is intended solely for the use of the Mayor and Council and management and should not be used for any other purposes.

Yours truly,



Brian Szabo, CPA, CA
Partner through a corporation
BDO Canada LLP
Chartered Professional Accountants

cc: Audit and Finance Committee and Council



VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council

DATE: April 9, 2020

FROM: Tracey Jones
Financial Officer

FILE: 1715-01/7130-03

SUBJECT: COVID-19 Financial Update and Mitigation

ISSUE: The COVID19 pandemic and its impact on revenues and expenditures.

BACKGROUND:

In March 2020 the Federal and Provincial governments issued a number of Ministerial Orders related to the COVID 19 pandemic that was affecting BC and Canada. With the shut down of the borders, airline travel, restaurants and pubs, and the recommendations that non-essential travel be curtailed and social distancing limits be enforced, the Village closed its beaches and parks to visitors.

Revenue:

Senior staff have reviewed the potential impact that the COVID-19 pandemic may have on revenue sources for the Village and have determined that the revenue streams most likely to be impacted will be pay parking revenue, boat launch revenue, Memorial Hall rentals and to a lesser extent, water and sewer user fees on metered accounts. In order for the Village to mitigate the potential loss of these revenues the following strategies have been put into place to reduce expenditures during this time. While this is a fluid situation it is estimated at this time that revenue loss from these sources may reach \$300,000.

Expenditures:

Mitigation measures have been put into place in anticipation of potential reduced revenues as identified above. Seasonal hiring of staff will be held in abeyance until such time as restrictions are lifted. Staff reductions are currently at 3.4 FTE, representing a 21% reduction in staff, and are expected to continue at that level until restrictions are lifted. Discretionary expenditures, such as the upgrading of the website, and the OCP review have been deferred and will continue to be reviewed. Most planned training or conference events have been cancelled until further notice.

Budgeted repairs and maintenance costs will be monitored and expenditures may be deferred until a later date if prudent. Scheduling of additional services and supplies that are normally necessary during the tourist season will be deferred until activities resume.

Planned expenditures that are to be funded through Reserves, RMI or Gas Tax initiatives will continue but only to the level of funding currently on hand. This is to ensure that should the 2020 anticipated funding from government agencies be delayed or reduced then we will not be committing to expenditures above known funding levels.

These spending restrictions will result in a cumulative savings of approximately \$300,000 representing expenditures which would have been funded by those revenues that may not be collectible.

Expenditures that are required for health, safety or the protection and maintenance of assets will continue to be made.

General Revenue	
Areas with anticipated reduction in revenue:	
Pay Parking	-\$ 220,000
Bylaw Fines	-\$ 2,500
Boat Launch Revenue	-\$ 17,500
Memorial Hall Rentals	-\$ 4,500
Total	-\$ 244,500
General Mitigation activities:	
Attrition/curtailment in HR	\$ 143,000
PW - R&M	\$ 7,000
Pay Parking Costs	\$ 39,000
Training/conferences	\$ 20,000
Website Maintenance	\$ 20,000
C2C	\$ 3,000
Lamp standard repl	\$ 6,000
Map restoration	\$ 6,500
Total	\$ 244,500

Projects deferred/on hold until 2020 funding confirmed	
RMI	
Public Art	\$ 200,000
Lagoon Upgrades	\$ 500,000
CWF (Gas Tax)	
Water bottle refill strn	\$ 10,000
OCP update	\$ 50,000
Urban Forest Master Plan	\$ 50,000
Bridge Assessment	\$ 30,000
Lagoon Master Plan	\$ 3,000

Property Taxation:

At the time of writing this report, the Provincial government has made no change to the due date of July 2nd for property taxes. The Village collects just under \$2,000,000 in taxes on behalf of other governments and agencies; Regional District, Regional Hospital District, School tax, Police tax, BC Assessment authority and the Municipal Finance Authority. Most of these agencies have due dates that require the Village to pay their requisitions to them whether or not the Village has collected those funds. Most payment dates are in July or August 1st. For school and police taxes, 75% of the requisition must be paid 5 days after the due date with the balance paid as collected to December 31st.

Staff is recommending that, unless the Province legislates change to the property tax due date from July 2nd, the Village continue with a payment due date of July 2nd. Any alternative payment date that Council may wish to consider would have to be passed by bylaw and would have cash flow implications as the Village would still be required to meet its requisition obligations to the other jurisdictions and agencies. If the tax payment deadline is delayed and cash flow is impacted then a Revenue Anticipation Bylaw may have to be considered to approve short term financing at a cost to the municipality. The Municipal Finance Authority has already indicated that short term financing may become more challenging to access in the current market climate and not all requests may be able to be met. Some of the Village reserves are restricted use and will not be available for cash flow purposes.

To assist homeowners in paying their property taxes, the Province has property tax deferment programs that are available to owners of principal residences. Property tax deferment options are listed on the ministry website, the Regular Program for homeowners who are 55 years of age or older, persons with disabilities or a surviving spouse of any age exist, as well there is a Families with Children Program. This latter program is available to any family with children, even adult children, provided they are dependents by way of being students or being disabled. These programs allow qualified homeowners to defer their taxes until they sell the property and the Province is strongly encouraging local governments to steer people to these programs should they require the financial assistance.

Utility Billing:

Starting in 2020 residential property owners were moved to an annual utility billing which will be printed in July and have a due date of September 15th, 2020 instead of the previous quarterly bills. Quarterly bills will still be sent out to the businesses. It is expected that there may be a reduction in revenue from the quarterly bills as excess usage that is usually seen during the summer months, and billed accordingly, may be reduced depending upon how long the COVID 19 restrictions remain in place. Base rate billing will still continue. Currently over 200 owners make monthly payments on their utility bills through our Pre-authorized debit program and we have had no requests to stop payments due to COVID 19.

Summary:

Staff will continue to monitor the flow of revenues, expenditures and cash flow on a regular basis. The Village will continue to focus on collecting receivables, managing expenditures and if necessary, leverage existing reserves and credit facilities to ensure it is able to continue providing essential services to its citizens.

RECOMMENDATION:

THAT the COVID-19 Financial Update and Mitigation report be received.

Respectfully submitted:

Tracey Jones

Tracey Jones
Financial Officer

REVIEWED BY:

Madeline McDonald

Madeline McDonald
Chief Administrative Officer



VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council **DATE:** April 9, 2020
FROM: Rhonda Schell **FILE:** 2240-20-36
Community Services Coordinator
SUBJECT: 2020 Pay Parking

ISSUE:

The pay parking program for the 2020 season is scheduled to begin on June 15th, 2020.

BACKGROUND:

The Village is currently closed to visitors due to the COVID-19 pandemic and it is unknown when the Village will reopen to tourism. The Village has an agreement with Precise ParkLink Inc. to provide equipment and services to manage the pay parking program. The term of this agreement ends in 2020. At this time, Council has the opportunity to cancel the agreement with Precise and suspend the pay parking program until 2021.

FINANCIAL IMPLICATIONS:

The annual gross revenue is approximately \$212,000 with expenses of \$39,000, resulting in a net loss of \$173,000 if the pay parking program is suspended. These figures are based on historical data and may not reflect the anticipated revenue of the 2020 season, which cannot be predicted under the current circumstances.

The agreement with Precise has a provision for either party to cancel at any time with 30 days' notice.

RECOMMENDATION:

THAT the agreement with Precise ParkLink Inc. be cancelled effective immediately; and

FURTHER THAT the pay parking program be suspended until 2021.

Respectfully submitted:

Rhonda Schell

Rhonda Schell
Community Services Coordinator

REVIEWED BY:

Madeline McDonald

Madeline McDonald
Chief Administrative Officer



VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council

DATE: April 1, 2020

FROM: Debra Key
Deputy Chief Administrative Officer/CO

FILE: 3900-01

SUBJECT: Official Community Plan Review

ISSUE: To defer the Official Community Plan Review process

BACKGROUND:

In November of 2019, Council approved commencement of an Official Community Plan review process. This view began in January of this year and the Village's Planning Consultant has been in the process of researching and gathering technical data for inclusion in the Plan.

In March of 2020, Council approved the outline of public consultation requirements and information of how the consultation would take place and from whom the input would be gathered. Public consultation and engagement had started with the introduction of information on the website and social media tools to provide information about an Official Community Plan and outlining the steps to which the process will proceed. A public survey was released online and in paper form of which the deadline to respond was March 27, 2020.

In light of the current Provincial State of Emergency with respect to the Coronavirus (COVID-19) pandemic, ongoing concerns with the disease and the uncertainty of the future for communities everywhere, it is recommended that the Official Community Plan process be postponed.

RECOMMENDATION:

THAT the Official Community Plan Review process be deferred until 2021.

Respectfully submitted:

REVIEWED BY:

Debra Key

Debra Key
Deputy Chief Administrative Officer/CO

Madeline McDonald

Madeline McDonald
Chief Administrative Officer



VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council **DATE:** March 19, 2020

FROM: Rhonda Schell **FILE:** 1850-20
Community Services Coordinator

SUBJECT: 2019 Grants to Groups

ISSUE:

Each year, the Village allocates funding to community groups as part of the Grants to Groups program, outlined in the Village Grants Policy, 1.02.

BACKGROUND:

The Village received 6 applications for the 2020 Grants to Groups fund. Attached you will find a spreadsheet which highlights past funding contributions along with this year's requests. This spreadsheet also indicates the date the application was received, a brief synopsis of the proposed use of funding and funding allocation recommendations.

The total budget allocated for this fund is \$7,500 annually. The total request from this year's applicants is \$7,100.

RECOMMENDATION:

THAT the following community groups be provided with funding, under the Grants to Groups program:

Agassiz-Harrison Aquanauts Swim Club	\$1,500.00
Agassiz Baseball Association	\$ 500.00
Storytime in the Park	\$1,000.00
Agassiz-Harrison Community Services	\$1,500.00
Kent-Harrison Arts Council	\$ 2,000.00
Miami River Streamkeepers Society	\$ 600.00

Respectfully submitted:

REVIEWED BY:

Rhonda Schell
Rhonda Schell
Community Services Coordinator

Madeline McDonald
Madeline McDonald
Chief Administrative Officer

2020 Grants to Groups Funding Requests

Name of Community Group	2017 Paid	2018 Request	2018 Paid	2019 Request	2019 Paid	2020 Request	Recommended	Use	Included 2018 Financial Statements	Application Received
Agassiz-Harrison Aquanauts Swim Club						\$1,500	\$1,500	Non profit swim club requires pop up tents for sun shade during outdoor swim meets.	Yes	18-Nov-19
Agassiz Baseball Association	\$500	\$500	\$500	\$500	\$500	\$500	\$500	Providing sporting activities for children and equipment upgrades.	Yes	13-Nov-19
Storytime in the Park: Agassiz-Harrison Community Services on behalf of FVRL Agassiz Branch, Sea Bird Island Band & Chilliwack Child Development						\$1,000	\$1,000	Hosting Storytime in the Park events including in Harrison.	Yes	12-Nov-19
Agassiz-Harrison Community Services	\$500	\$750	\$500	\$500	\$500	\$1,500	\$1,500	Drive 4 U program	No	24-Oct-19
Kent-Harrison Arts Council	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	Educational programming and workshops, artist in residence, running the Art Gallery.	Yes	14-Nov-19
Miami River Streamkeepers Society		\$580	\$580	\$525	\$525	\$600	\$600	Operational expenses	Yes	28-Oct-19
						\$7,100	\$7,100			



VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council

DATE: April 15, 2020

FROM: Madeline McDonald
Chief Administrative Officer

FILE: 5340-02

SUBJECT: Funding for Sanitary Sewer Lift Station #7

ISSUE: Approval to apply for funding from the Investing in Canada - Green Infrastructure Program for the construction of Sanitary Sewer Lift Station #7

BACKGROUND:

At the January 7, 2019 Regular Meeting of Council, staff was directed to apply for funding through the Investing in Canada Infrastructure - Rural and Northern Communities Program for the construction of Sanitary Sewer Lift Station #7. The Program was oversubscribed and our application was not successful. However, we have been invited to resubmit our request for funding for Lift Station #7 under the Investing in Canada Infrastructure - Green Infrastructure Program. This program focused on infrastructure that will enhance environmental quality and make infrastructure improvements to a variety of assets including wastewater systems. This funding stream is 73.33% funded by the federal and provincial governments and requires 26.67% match funding from the applicant. The Village's contribution will be sourced from existing Sewer Development Cost Charges, currently held in reserve.

Construction of Lift Station #7 will resolve the environmental concern of the sanitary sewer line crossing under the Miami River. The underwater pipe is difficult to monitor and its current condition is unknown. There have been occasions in the past when emergency repairs were required to mitigate the potential for a sewage spill. This project would see the pipe removed from the wetlands and cross the Miami above the water, suspended under the Hot Springs Road bridge structure. This project will also see the replacement of the existing siphon with an engineered sanitary sewer lift station with inground submersible pumps. The extra pumping capacity will serve the needs of ongoing and future residential growth within the community and will be sufficient to lift the effluent through the new elevated piping.

RECOMMENDATIONS:

THAT the Village apply to the Investing in Canada Infrastructure – Green Infrastructure Program for up to \$1,100,000 to fund the construction of Sanitary Sewer Lift Station #7 and the replacement of the sanitary sewer line which crosses the Miami River along Hot Springs Road; and

THAT an expenditure of up to \$450,000, to be funded from Sewer Development Cost Charges, be approved in support of the construction of Lift Station #7.

Respectfully submitted;

Madeline McDonald

Madeline McDonald
Chief Administrative Officer

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VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council **DATE:** April 6, 2020

FROM: Debra Key **FILE:** 0400-60-02
Deputy Chief Administrative Officer/CO

SUBJECT: Proposed Fraser Valley Regional District Search and Rescue Grant in Aid Extended Service Repeal Bylaw No. 1584, 2020

ISSUE: To consider and provide consent to the FVRD's proposed Search and Rescue Grant in Aid Extended Service Repeal Bylaw No. 1584, 2020

BACKGROUND:

Attached is a letter dated March 19, 2020 and accompanying Corporate Report dated March 10, 2020 requesting Council's consent to the Fraser Valley Regional District's proposed Search and Rescue Grant in Aid Extended Service Repeal Bylaw No. 1584, 2020.

As noted in the Corporate Report, funding is provided through a Sub-Regional Search and Rescue Service, therefore it is necessary to repeal the obsolete extended services bylaw.

This is a statutory requirement under s. 346 of the *Local Government Act* to obtain consent from the participants in the service to the proposed bylaw.

RECOMMENDATION:

THAT Council consents to the Fraser Valley Regional District's proposed "Fraser Valley Regional District Search and Rescue Grant in Aid Extended Service Repeal Bylaw No. 1584, 2020.

Respectfully submitted:

REVIEWED BY:

Debra Key

Madeline McDonald

Debra Key
Deputy Chief Administrative Officer/CO

Madeline McDonald
Chief Administrative Officer

March 19, 2020

Deb Key, Corporate Officer
Village of Harrison Hot Springs
495 Hot Springs Road
PO Box 160
Harrison Hot Springs, BC V0M 1K0

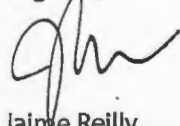
Re: Request for Statutory Municipal Consent for Proposed Fraser Valley Regional District Search and Rescue Grant in Aid Extended Service Repeal Bylaw No. 1584, 2020.

Fraser Valley Regional District Search and Rescue Grant in Aid Extended Service Repeal Bylaw No. 1584, 2020 was given three readings by the FVRD board of Directors on March 18, 2020, a certified copy of which is enclosed for your reference. Also enclosed is a background memorandum to provide your council with further information and a copy of RDFC Bylaw No. 0882 which established the particular Extended Service in which the Village of Harrison Hot Springs is a participant and which we are proposing to repeal. We are seeking the necessary statutory consents from the participants in accordance with S. 346 of the *Local Government Act* prior to requesting approval by the Inspector of Municipalities.

In view of the foregoing, we are requesting your Council's consent, by way of formal resolution, to *Fraser Valley Regional District Search and Rescue Grant in Aid Extended Service Repeal Bylaw No. 1584, 2020* at your earliest convenience.

Your prompt attention to this matter is greatly appreciated. If you have any questions or concerns regarding the bylaw, please do not hesitate to contact me at (604)-702-5023.

Regards,



Jaime Reilly,
Corporate Officer
Enc.

**FRASER VALLEY REGIONAL DISTRICT
BYLAW NO. 1584, 2020**

A Bylaw to repeal Search and Rescue Grant-in-aid Extended Service Area Bylaws

WHEREAS the Regional District of Fraser Cheam Board of Directors adopted *Hope Volunteer Search and Rescue Grant-in-Aid Extended Service Establishment Bylaw No. 881, 1989*; *Kent/Harrison Hot Springs Search and Rescue Grant-in-Aid Extended Service Establishment Bylaw No. 882, 1991*; and *Chilliwack Volunteer Search and Rescue Team Grant-in-Aid Extended Service Establishment Bylaw No. 896, 1989* on April 16, 1991 for the purpose of funding grants-in-aid to search and rescue programs in current Electoral Areas B, C, E and H;

AND WHEREAS the Board of Directors of the Fraser Valley Regional District ("the Board") adopted *Fraser Valley Regional District Sub-Regional Search and Rescue Service Area Establishment Bylaw No. 0688, 2005* on July 25, 2006 for the purpose of making contributions to search and rescue programs for all Electoral Areas and select member Municipalities;

AND WHEREAS the Board wishes to repeal the Regional District of Fraser Cheam Extended Service Bylaws as funding is now provided through the Sub-Regional Search and Rescue Service;

THEREFORE the Board enacts as follows:

1) CITATION

This bylaw may be cited as *Fraser Valley Regional District Search and Rescue Grant In Aid Extended Service Repeal Bylaw No. 1584, 2020*.

2) SEVERABILITY

If a portion of this bylaw is found invalid by a court, it will be severed and the remainder of the bylaw will remain in effect.

3) REPEAL

The following Regional District of Fraser Cheam Bylaws and any amendments thereto are hereby repealed:

- a. *Hope Volunteer Search and Rescue Grant-in-Aid Extended Service Establishment Bylaw No. 881, 1989*;
- b. *Kent/Harrison Hot Springs Search and Rescue Grant-in-Aid Extended Service Establishment Bylaw No. 882, 1991*;
- c. *Chilliwack Volunteer Search and Rescue Team Grant-in-Aid Extended Service Establishment Bylaw No. 896, 1989*

4) **READINGS AND ADOPTION**

READ A FIRST TIME THIS 18th day of March, 2020

READ A SECOND TIME THIS 18th day of March, 2020

READ A THIRD TIME THIS 18th day of March, 2020

APPROVED BY THE INSPECTOR
OF MUNICIPALITIES this day of

ADOPTED THIS day of

Chair/Vice-Chair

Corporate Officer/Deputy

5) **CERTIFICATION**

I hereby certify that this is a true and correct copy of *Fraser Valley Regional District Search and Rescue Grant in Aid Extended Service Repeal Bylaw No. 1584, 2020* as read a third time by the Board of Directors of the Fraser Valley Regional District on March 18, 2020

Dated at Chilliwack, B.C. on March 19, 2020



Corporate Officer/Deputy

To: Electoral Area Services Committee
From: Pam Loat, Legislative Coordinator

Date: 2020-03-10
File No: 3920-20

Subject: Search and Rescue Grant in Aid Extended Service Repeal Bylaw No.1584, 2020

RECOMMENDATION

THAT the Fraser Valley Regional District Board consider giving three readings to *Fraser Valley Regional District Search and Rescue Grant in Aid Extended Service Repeal Bylaw No. 1584, 2020*.

STRATEGIC AREA(S) OF FOCUS

Provide Responsive & Effective Public Services

BACKGROUND

The FVRD currently funds search and rescue programs within all FVRD Electoral Areas and most member municipalities through the sub-regional service area established by *Fraser Valley Regional District Sub-Regional Search and Rescue Service Area Establishment Bylaw No. 0688, 2005*. The City of Abbotsford is the only member municipality not included as a participant in this service.

There are also three extended services established in 1991 by the Regional District of Fraser-Cheam (RDFC) for the sole purposes of providing grants in aid for search and rescue programs within current Electoral Areas B, C, E and H. There are no remaining funds that were requisitioned through these old RDFC extended services.

DISCUSSION

At the time when Bylaw No. 0688, 2005 was adopted, the grant in aid extended services were not repealed or merged into the sub-regional search and rescue service area. This bylaw is a housekeeping matter to repeal the now obsolete RDFC extended services established by the following bylaws:

- *Hope Volunteer Search and Rescue Grant-in-Aid Extended Service Establishment Bylaw No. 881, 1989;*

- *Kent/Harrison Hot Springs Search and Rescue Grant-in-Aid Extended Service Establishment Bylaw No. 882, 1991;*
- *Chilliwack Volunteer Search and Rescue Team Grant-in-Aid Extended Service Establishment Bylaw No. 896, 1989*

CONCLUSION

Search and rescue programs are currently funded through the FVRD sub-regional service established by Bylaw No. 0688, 2005, and therefore the RDFC grant in aid extended services for Electoral Areas B, C, E and H are obsolete and no longer required.

COST

None.

COMMENTS BY:

Jaime Reilly, Acting Director of Corporate Affairs

Reviewed and supported.

Mike Veenbaas, Director of Financial Services

Reviewed and supported.

Jennifer Kinneman, Acting Chief Administrative Officer

Reviewed and supported.

**FRASER VALLEY REGIONAL DISTRICT
BYLAW NO. 1584, 2020**

A Bylaw to repeal Search and Rescue Grant-in-aid Extended Service Area Bylaws

WHEREAS the Regional District of Fraser Cheam Board of Directors adopted *Hope Volunteer Search and Rescue Grant-in-Aid Extended Service Establishment Bylaw No. 881, 1989*; *Kent/Harrison Hot Springs Search and Rescue Grant-in-Aid Extended Service Establishment Bylaw No. 882, 1991*; and *Chilliwack Volunteer Search and Rescue Team Grant-in-Aid Extended Service Establishment Bylaw No. 896, 1989* on April 16, 1991 for the purpose of funding grants-in-aid to search and rescue programs in current Electoral Areas B, C, E and H;

AND WHEREAS the Board of Directors of the Fraser Valley Regional District ("the Board") adopted *Fraser Valley Regional District Sub-Regional Search and Rescue Service Area Establishment Bylaw No. 0688, 2005* on July 25, 2006 for the purpose of making contributions to search and rescue programs for all Electoral Areas and select member Municipalities;

AND WHEREAS the Board wishes to repeal the Regional District of Fraser Cheam Extended Service Bylaws as funding is now provided through the Sub-Regional Search and Rescue Service;

THEREFORE the Board enacts as follows:

1) CITATION

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2) SEVERABILITY

If a portion of this bylaw is found invalid by a court, it will be severed and the remainder of the bylaw will remain in effect.

3) REPEAL

The following Regional District of Fraser Cheam Bylaws and any amendments thereto are hereby repealed:

- a. *Hope Volunteer Search and Rescue Grant-in-Aid Extended Service Establishment Bylaw No. 881, 1989*;
- b. *Kent/Harrison Hot Springs Search and Rescue Grant-in-Aid Extended Service Establishment Bylaw No. 882, 1991*;
- c. *Chilliwack Volunteer Search and Rescue Team Grant-in-Aid Extended Service Establishment Bylaw No. 896, 1989*

4) **READINGS AND ADOPTION**

READ A FIRST TIME THIS day of

READ A SECOND TIME THIS day of

READ A THIRD TIME THIS day of

APPROVED BY THE INSPECTOR
OF MUNICIPALITIES this day of

ADOPTED THIS day of

Chair/Vice-Chair

Corporate Officer/Deputy

5) **CERTIFICATION**

I hereby certify that this is a true and correct copy of *Fraser Valley Regional District Search and Rescue Grant in Aid Extended Service Repeal Bylaw No. 1584, 2020* as read a third time by the Board of Directors of the Fraser Valley Regional District on the

Dated at Chilliwack, B.C. this

Corporate Officer/Deputy

REGIONAL DISTRICT OF FRASER-CHEAM

BYLAW NO. 882

A bylaw to establish an extended service within the Village of Harrison Hot Springs, and Electoral Areas "D" and "F" to contribute to the cost of search and rescue programs.

WHEREAS a regional district may, by bylaw establish and operate an extended service under the Provisions of Part 24 of the Municipal Act ("Part 24");

AND WHEREAS a regional district is similarly empowered by Part 24 to make contributions to the costs of an extended service that is provided within the service area by another person or association;

AND WHEREAS the Board of Directors of the Regional District of Fraser-Cheam desires to contribute to the cost of search and rescue programs as provided by the Kent/Harrison Hot Springs Search and Rescue Team;

AND WHEREAS under Section 799 and Section 800(1)(b) the Council of the Village of Harrison Hot Springs and the Regional Board have waived the assent requirement of Section 795(2)(a)(i);

AND WHEREAS the Council of the Village of Harrison Hot Springs has consented to the adoption of the bylaw and have notified the Regional Board of their consent;

AND WHEREAS the Directors of Electoral Areas "D" and "F" have consented, in writing, to the adoption of this bylaw;

NOW THEREFORE, the Regional Board of the Regional District of Fraser-Cheam, in open meeting assembled, enacts as follows:-

1. The Regional District of Fraser-Cheam hereby establishes an extended service area pursuant to Sections 789 (f) and 789 (h) of The Municipal Act to be known henceforth as the "Kent Harrison Hot Springs Search and Rescue Grant-in-Aid Extended Service".
2. The service area shall be the Village of Harrison Hot Springs and Electoral Areas "D" and "F".
3. The service is established for the purpose of contributing to the cost of search and rescue programs to be provided within the service area by the Kent/Harrison Hot Springs Search and Rescue Team.
4. The annual costs shall be recovered by requisition of monies to be collected within the service area by a property value tax to be levied and collected under Sections 810(1) and 810.1(1) of the Municipal Act.
5. (i) The requisition shall be apportioned in accordance with Section 794 (1)(e) of the Municipal Act as 20% to the Village of Harrison Hot Springs and 80% to Electoral Areas "D" and "F".

(ii) The requisition upon Electoral Areas "D" and "F" under 5 (i) shall be apportioned under Section 808 (2) of the Municipal Act.
6. No borrowing shall be incurred for the purposes of this extended service.

7. This bylaw may be cited as the "Kent/Harrison Hot Springs Search and Rescue Grant-in-Aid Extended Service Establishment Bylaw No. 882, 1991".

READ A FIRST TIME THIS 19TH DAY OF DECEMBER, 1989

READ A SECOND TIME THIS 5TH DAY OF MARCH, 1991

READ A THIRD TIME THIS 5TH DAY OF MARCH, 1991

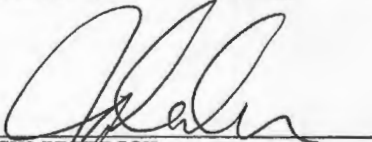
APPROVED BY THE INSPECTOR OF MUNICIPALITIES ON

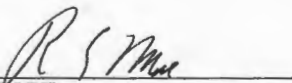
THIS 16th DAY OF APRIL

1991

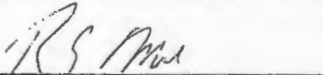
RECONSIDERED, FINALLY PASSED AND ADOPTED BY THE REGIONAL

BOARD THIS 16th DAY OF APRIL, 1991



CHAIRPERSON


SECRETARY

I hereby certify the foregoing to be a true and correct copy of Kent/Harrison Hot Springs Search and Rescue Grant-in-Aid Extended Service Establishment Bylaw No. 882, 1989 as read a third time by the Board on the 5TH day of MARCH, 1991. Dated at Chilliwack this 7TH day of MARCH, 1991.


Secretary

I hereby certify that this is a true and correct copy of Bylaw 882 adopted by the Board of Directors of the Regional District of Fraser-Cheam on the 16th day of April, 1991. Dated at Chilliwack, B.C. this 22nd day of May, 1991.


Secretary

Province of British Columbia



No.

Statutory Approval

Under the provisions of section 795(1)(a)

of the Municipal Act

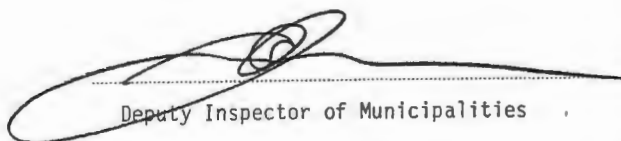
I hereby approve Bylaw No. 882

*of the Regional District
of Fraser-Cheam, a copy*

of which is attached hereto.

Dated this 16th day

of April, 1991


Deputy Inspector of Municipalities

M20-2068



VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council

DATE: April 1, 2020

FROM: Tracey Jones
Financial Officer

FILE: 1970-02

SUBJECT: Tax Rate Bylaw No. 1154, 2020

ISSUE: On an annual basis Council must establish tax rates to be applied to all properties in the Village of Harrison Hot Springs to levy funds for Municipal, Regional District and Regional Hospital District purposes.

BACKGROUND: The 2020 budget has determined that the amount required to be raised from property taxes for municipal purposes is \$2,322,900.

The proposed Residential rate (class 1) for 2020 is \$2.59739 per \$1000 of assessed value and the rate for the other classes of properties is established as a multiplier of the Residential (class 1) rate.

As per Council motion at the January 23rd, 2020 Committee of the Whole the tax rate multiplier for class 6 (Business) was reduced from 3.18 to 3.00 and class 8 (Recreational/Non-profit) from 4.17 to 3.50.

For municipal purposes the Village has 3 rate classes of property with assessed value; the proposed allocation between these assessment classes for 2020 is as follows:

Class	Tax Revenue	%
Residential (1)	\$1,529,955	65.9%
Business (6)	\$ 685,902	29.5%
Recreation/Non-profit (8)	\$ 107,042	4.6%
	<u>\$2,322,900</u>	<u>100%</u>

Schedule I attached outlines the tax rates for 2020 General Municipal Purposes.

Regional District and Hospital District rates are determined by the Fraser Valley Regional District and the taxes are collected by the municipality on their behalf.

Schedule II outlines the rates levied for Regional District and Regional Hospital District services per \$1,000 of assessed taxable property value.

RECOMMENDATION:

THAT Tax Rate Bylaw No. 1154, 2020 be given three readings and final adoption.

Respectfully submitted;

Respectfully submitted:

Tracey Jones

Tracey Jones
Financial Officer

REVIEWED BY:

Madeline McDonald

Madeline McDonald
Chief Administrative Officer

A Bylaw to establish tax rates for 2020

The Council of the Village of Harrison Hot Springs, in open meeting, lawfully assembled, ENACTS AS FOLLOWS:

1. The following rates are hereby imposed and levied for the year 2020
 - (a) For all lawful general purposes of the municipality on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Schedule I attached hereto and forming a part of this bylaw.
 - (b) For Regional Hospital District purposes on the full assessed value of all land and assessed value of all improvements taxable for Regional Hospital District purposes, rates appearing in Column "A" of Schedule II attached hereto and forming a part of this bylaw.
 - (c) For Regional District purposes on the full assessed value of all land and assessed value of all improvements taxable for Regional Hospital District purposes, rates appearing in Column "B" of Schedule II attached hereto and forming a part of this bylaw.
2. The minimum amount of taxation upon a parcel of real property shall be one dollar (\$1.00).
3. This bylaw may be cited as "Tax Rate Bylaw No. 1154, 2020."

REPEAL

4. Bylaw No. 1135, 2019 Tax Rate Bylaw is hereby repealed.

READINGS AND ADOPTION

READ A FIRST TIME THIS DAY OF APRIL, 2020.

READ A SECOND TIME THIS DAY OF APRIL, 2020.

READ A THIRD TIME THIS DAY OF APRIL, 2020.

ADOPTED THIS DAY OF , 2020.

Mayor

Corporate Officer

BYLAW NO. 1154, 2020

SCHEDULE I

GENERAL MUNICIPAL PURPOSES

PROPERTY CLASS	TAX RATES (DOLLARS OF TAX PER \$1,000 TAXABLE VALUE)
	GENERAL MUNICIPAL
1. Residential	2.59739
2. Utilities	9.09086
3. Supportive Housing	2.59739
4. Major Industry	8.83112
5. Light Industry	8.83112
6. Business/Other	7.79217
7. Managed Forest Land	7.79217
8. Recreation/Non Profit	9.09086
9. Farm	2.59739

BYLAW NO. 1154, 2020

SCHEDULE II

PROPERTY CLASS	TAX RATES (DOLLARS OF TAX PER \$1,000 TAXABLE VALUE)		
	A REGIONAL HOSPITAL	B REGIONAL DISTRICT	TOTAL
1. Residential	.13017	.20491	.33508
2. Utilities	.45562	.71719	1.17281
3. Supportive Housing	.13017	.20491	.33508
4. Major Industry	.44258	.69669	1.13927
5. Light Industry	.44258	.69669	1.13927
6. Business/Other	.31893	.50202	.82095
7. Managed Forest Land	.39051	.61472	1.00523
8. Recreation/Non Profit	.13017	.20491	.33508
9. Farm	.13017	.20491	.33508