



VILLAGE OF HARRISON HOT SPRINGS NOTICE OF MEETING AND AGENDA

REGULAR COUNCIL MEETING

Date: Monday, April 4, 2022
Time: 7:00 p.m.
Location: Council Chambers, (In Person and via Zoom video conference)
Memorial Hall, 290 Esplanade Avenue, Harrison Hot Springs, British Columbia

1. CALL TO ORDER

Meeting called to order by Mayor Facio.
Acknowledgment of Sts'ailes traditional territory.

2. INTRODUCTION OF LATE ITEMS

3. APPROVAL OF AGENDA

4. ADOPTION OF COUNCIL MINUTES

(a) THAT the Regular Council Meeting Minutes of March 21, 2022 be adopted.

Item 4(a)
Page 1

5. BUSINESS ARISING FROM THE MINUTES

6. CONSENT AGENDA

- i. Bylaws
- ii. Agreements
- iii. Committee/
Commission
Minutes

Correspondence

7. DELEGATIONS/PETITIONS

(a) BDO Canada – Brian Szabo & Kayla Northcote
Re: Audit Findings

8. CORRESPONDENCE

9. BUSINESS ARISING FROM CORRESPONDENCE

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

Councillor Hooper

Agassiz Harrison Historical Society
Fraser Health

Councillor Palmer

Fraser Valley Regional Library Board (Municipal Director)
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
Fraser Valley Regional Library Board (Alternate Municipal Director)

Councillor Vidal

Agassiz Harrison Healthy Communities
Fraser Valley Regional District Board (Alternate Municipal Director)
Fraser Valley Regional District Hospital Board (Alternate Municipal Director)

11. REPORTS FROM MAYOR**12. REPORTS FROM STAFF**

- (a) Report of Finance Manager – March 29, 2022
Re: 2021 Audited Financial Statements

Item 12(a)
Page 7

Recommendation:

THAT the Independent Auditor's Report be received; and

THAT the 2021 Financial Statements of the Village of Harrison Hot Springs be approved;
and

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

- (b) Report of Community Services Manager – April 4, 2022
Re: Waterfront Parking

Item 12(b)
Page 57

Recommendation:

1. THAT time limited parking stalls be implemented on Esplanade Avenue.

2. THAT one additional accessible parking stall be implemented on Spruce Street.

3. THAT additional boat launch wayfinding signage be installed on Hot Springs Road and Lillooet Avenue in consultation with the Ministry of Transportation and Infrastructure.

4. THAT pay parking be implemented at all EV Charging stalls at a rate of up to \$7 per hour from May 15 – September 15 and \$2 per hour Sept 16 – May 14 and that a four hour time limit be placed on all EV parking stalls.

5. THAT up to \$6,000 be authorized to implement the recommendations in the Waterfront Parking report dated April 4, 2022 to be funded from surplus.

- (c) Report of Operations Manager – March 17, 2022
Re: Disposition of Municipal Building – Tourist Information Centre

Item 12(c)
Page 61

Recommendation:

THAT the Village accept the donation of the Tourism Britco to be used for additional offices and/or storage;

THAT the current Tourist Information Centre building located at 499 Hot Springs Road be demolished.

13. BYLAWS

- (a) Report of Community Services Manager – March 16, 2022
Re: Amendment to General Election and Other Voting Procedures Bylaw No. 1121, 2018

Item 13(a)
Page 63

Recommendation:

THAT General Election and other Voting Procedure Amendment Bylaw No. 1180, 2022 be given first, second and third readings.

- (b) Report of Community Services Manager – April 4, 2022
Re: Highway and Traffic Amendment Bylaw

Item 13(b)
Page 65

Recommendation:

THAT Highway and Traffic Amendment Bylaw No. 1181, 2022 be given first, second, and third readings.

14. NEW BUSINESS

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

16. ADJOURNMENT



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

DATE: Monday, March 21, 2022
TIME: 7:00 p.m.
PLACE: Council Chambers, Memorial Hall
290 Esplanade Avenue, 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
Financial Officer, Tracey Jones-Piron
Finance Manager, Scott Schultz
Community Services Manager, Rhonda Schell
Operations Manager, Tyson Koch
Planning Consultant, Ken Cossey

ABSENT:

Recording Secretary: T. Kafi

1. CALL TO ORDER

Mayor Facio called the meeting to order at 7:00 p.m.
Mayor Facio acknowledged the traditional territory of Sts'ailes

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-2022-03-10

4. ADOPTION OF COUNCIL MINUTES

Moved by Councillor Palmer
Seconded by Councillor Vidal

THAT the Regular Council Meeting Minutes of March 7, 2022 be adopted.

CARRIED
UNANIMOUSLY
RC-2022-03-11

5. BUSINESS ARISING FROM THE MINUTES

None

*Village of Harrison Hot Springs
Minutes of the Regular Council Meeting
March 21, 2022*

6. CONSENT AGENDA

None

7. DELEGATIONS/PETITIONS

- (a) Lauren Mitchell and Dr. Jim Corkal
Re: Pledge Advocacy for Agassiz-Rosedale Bridge Improvements

Ms. Mitchell and Dr. Corkal presented a powerpoint presentation on the history and current state of the Agassiz-Rosedale Bridge seeking Council's support to lobby the Provincial Government for improvements to the Bridge.

8. CORRESPONDENCE

None

9. BUSINESS ARISING FROM CORRESPONDENCE

None

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

Councillor Hooper

- Agassiz Harrison Historical Society
 - Attended a meeting with the Agassiz Harrison Historical Society on March 8, 2022
- Fraser Health
 - Attended a webinar of the Alzheimer Society of BC on Advance Care Planning for People Living with Dementia on March 9, 2022
 - Attended a Zoom meeting and training with the CNIB on the Accessible British Columbia Act on March 8 and 10, 2022
 - Attended a Zoom meeting with members of Agassiz and Harrison BCCRN on March 14, 2022
 - Attended a Zoom meeting of the BCCRN on Digital Skill Literacy for Older Adults on March 15, 2022
 - Attended a webinar with the Tamarack Institute on Reduced Fare Transit Solutions for Rural Communities and Urban Centres on March 15, 2022
 - Attended a video webinar and training with the Alzheimer Society of BC on Accessing Services on March 16, 2022
 - Attended a Zoom meeting with Fraser Health on March 18, 2022
- Attended the Lets'emot Community to Community meeting on March 9, 2022

Councillor Palmer

- Fraser Valley Regional Library Board (Municipal Director) – No report
- Kent Harrison Joint Emergency Program Committee – No report
- Public Art Committee – No report
- Attended the Lets'emot Community to Community meeting on March 9, 2022

*Village of Harrison Hot Springs
Minutes of the Regular Council Meeting
March 21, 2022*

Councillor Piper

- Corrections Canada Citizens Advisory Committee – No report
- Harrison Agassiz Chamber of Commerce – No Report
- Kent Harrison Joint Emergency Program Committee – No report
- Tourism Harrison – No report
- Fraser Valley Regional Library Board (Alternate Municipal Director) – No report
- Attended the International Woman's Day at the University of the Fraser Valley on March 8, 2022
- Attended the Lets'emot Community to Community meeting on March 9, 2022
- Attended a webinar with the West Coast Climate Change Action network on March 9, 2022
- Attended the Women Leading Change panel discussion on March 9, 2022
- Attended the Canada Day Planning meeting on March 18, 2022

Councillor Vidal

- Agassiz Harrison Healthy Communities
 - Attended a meeting with the Agassiz Harrison Healthy Communities on March 17, 2022
- Fraser Valley Regional District Board (Alternate Municipal Director) – No report
- Fraser Valley Regional District Hospital Board (Alternate Municipal Director) – No report
- Attended the Lets'emot Community to Community meeting on March 9, 2022
- Attended the Lower Mainland Local Government Association executive board meeting on March 17, 2022
- Extended congratulations to Sts'ailes on negotiations with the Province on entering into a Reconciliation Agreement

MAYOR'S REPORT

Moved by Mayor Facio

Seconded by Councillor Piper

THAT a letter be sent to Minister Rob Fleming, Minister Nathan Cullen, MPs Brad Vis and Mark Strahl and MLA Kelli Paddon in support of the public's concerns with respect to public safety and the current condition of the Agassiz-Rosedale Bridge.

**CARRIED
UNANIMOUSLY**
RC-2022-03-12

- Reported that a letter was received from Minister Nathan Cullen thanking the Village for congratulating him on his appointment as Minister of Municipal Affairs
- Reported on meeting with MP Brad Vis on March 9, 2022
- Reported on the Southwest Regional Meeting with Ministers of Municipal Affairs and Citizens Services & BC Mayors and Regional District Chairs on March 3, 2022
- Reported on the Canada Day Planning meeting on March 18, 2022

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March 21, 2022

- Reported on the Lets'emot Community to Community meeting on March 9, 2022
- Reported on the Fraser Valley Regional District Board meeting March 17, 2022
- Reported that the Abbotsford Senior Games is being hosted in 2023. To participate, please contact the Abbotsford Parks & Recreation Department.
- Reported that Council Meetings will be held at the Village Office during the summer months and that there will be no Zoom capabilities available at that time

11. REPORTS FROM STAFF

(a) Report of Operations Manager – March 14, 2022

Re: Water Treatment Plant – Membrane Module Replacement

Moved by Councillor Piper
Seconded by Councillor Vidal

THAT Aslan Technologies be retained to undertake the purchase, installation and related works for the WTP membrane module replacement for up to \$220,000.00 to be funded from water utility reserves.

CARRIED
UNANIMOUSLY
RC-2022-03-13

Moved by Councillor Hooper
Seconded by Councillor Palmer

THAT staff prepare a report to determine the expansion capacity of the Water Treatment Plant on buildout projections for the community.

CARRIED
UNANIMOUSLY
RC-2022-03-14

(b) Report of Planning Consultant – March 16, 2022

Re: The Official Community Plan Review Update

Moved by Councillor Palmer
Seconded by Councillor Vidal

THAT the Official Community Plan Review Update report be received for information.

CARRIED
UNANIMOUSLY
RC-2022-03-15

Village of Harrison Hot Springs
Minutes of the Regular Council Meeting
March 21, 2022

The Corporate Officer reported out that at the Regular in Camera Meeting of March 21, 2022, Council approved the following motion and approved that it be reported out at the Regular Council Meeting of March 21, 2022.

"THAT the Lagoon Berm and Plaza construction be awarded to New Rhodes Construction at a cost of up to \$695,782 plus GST"

12. BYLAWS

- (a) Report of Operations Manager – March 14, 2022
Re: Subdivision and Development Servicing Bylaw No. 1179, 2022

Moved by Councillor Vidal
Seconded by Councillor Piper

THAT Subdivision and Development Servicing Bylaw No. 1179, 2022 be introduced and be given first and second reading.

**MOTION
DEFEATED**
RC-2022-03-16

Moved by Councillor Palmer
Seconded by Councillor Vidal

THAT Subdivision and Development Servicing Bylaw No. 1179, 2022 be referred to a Committee of the Whole meeting.

**CARRIED
UNANIMOUSLY**
RC-2022-03-17

13. NEW BUSINESS

None

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

Questions from the public were entertained.

15. ADJOURNMENT

Moved by Councillor Palmer
Seconded by Councillor Piper

THAT the meeting be adjourned at 8:34 p.m.

**CARRIED
UNANIMOUSLY**
RC-2022-03-18

*Village of Harrison Hot Springs
Minutes of the Regular Council Meeting
March 21, 2022*

Leo Facio
Mayor

Debra Key
Corporate Officer



VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council DATE: March 29, 2022
FROM: Scott Schultz, Finance Manager FILE: 1680-20
SUBJECT: 2021 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 Independent Auditor's Report be received; and

THAT the 2021 Financial Statements of the Village of Harrison Hot Springs be approved; and

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

Respectfully submitted:

REVIEWED BY:

Scott Schultz
Scott Schultz
Finance Manager

Madeline McDonald
Madeline McDonald
Chief Administrative Officer

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, 2021, and the Statement of Operations, Changes in Net Financial Assets, and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2021, 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.

Unaudited Information

We have not audited, reviewed, or otherwise attempted to verify the accuracy or completeness of the schedules or exhibits on page 26 of the Village's financial statements.

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
April 4, 2022



VILLAGE OF HARRISON HOT SPRINGS

AUDIT FINDINGS REPORT TO THE MAYOR AND COUNCIL

April 4, 2022

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SUMMARY

Our audit and therefore this report will not necessarily identify all matters that may be of interest to the Mayor and Council in fulfilling its responsibilities. This report has been prepared solely for the use of the Mayor and Council and should not be distributed without our prior consent. Consequently, we accept no responsibility to a third party that uses this communication.



Status of the Audit

As of the date of this report, we have substantially completed our audit of the 2021 financial statements of the Village of Harrison Hot Springs, pending completion of the following items:

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

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 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 Council dated December 1, 2021.



Materiality

As communicated to you in our Planning Report to the Mayor and Council, preliminary materiality was \$128,000. Final materiality remained unchanged from our preliminary assessment.

Audit Findings



Our audit focused on the risks specific to your business and key accounts. Our discussion points below focus on areas of significant risks of material misstatement, or the following items:

- ▶ Management Override of Controls
- ▶ Recognition of Revenue
- ▶ Staff Salaries
- ▶ Tangible Capital Assets and Accumulated Amortization
- ▶ Employee Future Benefits



Internal Control Matters

We are required to report to you in writing, any significant deficiencies in internal control that we have identified. The specifics of this communication are included in our report below.



Independence

Our annual letter confirming our independence is included as Appendix A.



Adjusted and Unadjusted Differences

Appendix C outlines all significant unadjusted misstatements identified through the course of our audit engagement. Each of these items has been discussed with management.

Management has determined that the unadjusted differences are immaterial both individually and in aggregate to the financial statements taken as a whole. We concur with this assessment. Should the Mayor and Council agree with this assessment, we do not propose further adjustments.

There are no adjusted misstatements or disclosure omissions to report to you.



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 in the audit working papers memoranda of discussions with management and written representations received from management.

A summary of the representation we have requested from management is set out in the representation letter included in [Appendix B](#) to the report.



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 Village.

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 described in our planning report to the Mayor and Councilors, 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 Councilors.

Key Audit Area	Approach	Results
<p>Risk of Management Override of Internal Controls: Because management is generally in a unique position to override internal controls, we are required to design procedures to address this risk.</p> <p>Note that this risk is not unique to the Village.</p> <p>(Mandatory audit risk consideration)</p>	<p>We reviewed transactions recorded in the various ledgers for unusual or non-recurring adjustments not addressed by other audit procedures.</p> <p>We reviewed of controls over journal entries and specific subject to risk.</p>	<p>All audit testing in this area was executed as planned with no issues to be reported.</p>

Key Audit Area	Approach	Results
<p>Revenue Recognition: Accounting standards are complex and subject to variation in application. There is a risk that revenue may be incorrectly deferred into future periods.</p> <p>(Mandatory audit risk consideration)</p>	<p>We reviewed user fee and taxation revenues in accordance with the latest revenue recognition standards.</p> <p>We reviewed agreements for grant funding received and ensured the revenue was recorded accurately in accordance with the settlement of any stipulations.</p>	<p>All audit testing in this area was executed as planned with no issues to be reported.</p>
<p>Employee Future Benefits: A complex area that requires estimation, assumptions and reliance on actuarial experts.</p>	<p>An updated actuarial valuation was performed as at December 31, 2021. We considered the potential impact of any substantive changes in the employee group or benefits on the obligation.</p>	<p>All audit testing in this area was executed as planned with no issues to be reported.</p>

Key Audit Area	Approach	Results
<p>Staff Salaries: A significant single type of expenditure that covers many employees and departments. As a public sector entity, this figure is often of particular interest to financial statement users.</p>	<p>We 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>	<p>All audit testing in this area was executed as planned with no issues to be reported.</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 of control activities that were 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

No control deficiencies noted.

OTHER REQUIRED COMMUNICATIONS

Potential effect on the financial statements of any material risks and exposures, such as pending litigation, that are required to be disclosed in the financial statements.

- BDO Response: There are no material contingencies that need to be disclosed in the consolidated financial statements.

Material uncertainties related to events and conditions that may cast significant doubt on the entity's ability to continue as a going concern.

- BDO Response: Per our analysis of management's going concern assessment, no going concern uncertainty noted.

Disagreements with management about matters that, individually or in the aggregate, could be significant to the entity's financial statements or our audit report.

- BDO Response: No disagreements were noted.

Matters involving non-compliance with laws and regulations.

- BDO Response: No matters involving non-compliance were noted.

Significant related party transactions that are not in the normal course of operations and which involve significant judgments made by management concerning measurement or disclosure.

- BDO Response: No related party transactions were determined to be outside the normal course of operations.

Management consultation with other accountants about significant auditing and accounting matters.

- BDO Response: No management consultations with other accountants noted, other than those engaged to provide audit services related to shared services entities with which the Regional District participates.

Other Matters

- BDO Response: No other matters noted.

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 attached table summarizes these additional required communications.

APPENDICES

Appendix A: Independence update

Appendix B: Representation letter

Appendix C: Adjusted and unadjusted differences

APPENDIX A: INDEPENDENCE UPDATE



April 4, 2022

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, 2021.

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, these standards require us to consider relevant rules and related interpretations prescribed by the appropriate provincial institute/order and applicable legislation, 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 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 that *have* occurred from January 1, 2021 to April 4, 2022.

We hereby confirm that we are independent with respect to the Village within the meaning of the Code of Professional Conduct of the Chartered Professional Accountants of British Columbia as of April 4, 2022.

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,

BDO Canada LLP

Chartered Professional Accountants

/jt

APPENDIX B: REPRESENTATION LETTER

Letterhead of Village of Harrison Hot Springs

April 4, 2022

BDO Canada LLP
Chartered Professional Accountants
1100-1055 West Georgia Street
Vancouver, BC
V6E 3P3

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, 2021, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian accounting standards for private enterprises.

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 dated October 25, 2021, for the preparation of the financial statements in accordance with Canadian accounting standards for private enterprises; in particular, the financial statements are fairly presented in accordance therewith.

- The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement and/or disclosure that are reasonable in accordance with Canadian accounting standards for private enterprises.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian accounting standards for private enterprises.
- All events subsequent to the date of the financial statements and for which Canadian accounting standards for private enterprises 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.

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 provisors (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.

Other Representations Where the Situation Exists

- We have informed you of all known actual or possible litigation and claims, whether or not they have been discussed with legal counsel. Since there are no actual, outstanding or possible litigation and claims, no disclosure is required in the financial statements.
- No written or oral arrangement exists that gives the holder of retractable or mandatorily redeemable shares issued by us in a tax planning arrangement the contractual right to require us to redeem the shares on a fixed or determinable date or within a fixed or determinable period.

- We have considered the impacts of COVID-19 on the amounts and disclosures in the financial statements. To the best of our knowledge and belief, any impacts have been accurately reflected and the potential uncertainties disclosed.

Yours truly,

Madeline Mcdonald

Position

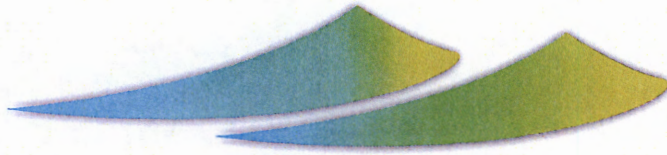
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APPENDIX C: ADJUSTED AND UNADJUSTED DIFFERENCES

Village of Harrison Hot Springs
 Summary of Unadjusted Misstatements
 12-31-2021

Description of Misstatement	Identified Misstatements	Projections of Identified Misstatements	Estimates	Proposed Adjustments			
				Assets Dr(Cr)	Liabilities Dr(Cr)	Opening R/E Dr(Cr)	Income Dr(Cr)
Prepaid Business Licenses	7,415			7,415	(7,415)		
Likely Aggregate Misstatements Before Effect of Previous Year's Errors and Estimates	7,415	-	-	7,415	(7,415)	-	-
Effect of Previous Year's Errors				-	-	-	-
Likely Aggregate Misstatements				7,415	(7,415)	-	-

Details of why no adjustment has been made to the financial statements for the above items: Not material to adjust



HARRISON HOT SPRINGS

Naturally Refreshed

Village of Harrison Hot Springs

Financial Statements

December 31, 2021

Village of Harrison Hot Springs

December 31, 2021

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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 4 , 2022

Scott Schultz
Finance Manager
April 4 , 2022

Auditors Report Placeholder

Auditors Report Placeholder

Village of Harrison Hot Springs

Statement of Financial Position

As at December 31, 2021

	2021	2020
Financial assets		
Cash (Note 2)	\$ 18,844,359	\$ 16,030,448
Accounts Receivable (Note 3)	494,898	557,582
MFA Deposits (Note 4)	6,956	6,840
	19,346,213	16,594,870
Liabilities		
Accounts Payable and Accrued Liabilities (Note 5)	419,815	196,005
Employee Future Benefits (Note 6)	131,798	129,402
Developer's Deposits and Other Trust Liabilities (Note 7)	1,417,722	1,529,365
Deferred Revenue (Note 8)	2,105,198	819,225
Development Cost Charges (Note 9)	4,768,748	4,747,153
Liabilities under Agreement (Note 10)	23,305	46,050
Long-term debt (Note 11)	396,323	433,254
	9,262,909	7,900,454
Net financial assets	10,083,304	8,694,416
Non-financial assets		
Tangible Capital Assets (Note 13, Schedule 1)	36,990,555	37,604,754
Prepaid expenses	356,060	72,155
	37,346,615	37,676,909
Accumulated surplus	47,429,919	46,371,325

Madeline McDonald,
Chief Administrative Officer

Leo Facio
Mayor

Village of Harrison Hot Springs

Statement of Operations

for the year ended December 31, 2021

	Budget (Note 20)	2021	2020
Revenue			
Property Taxes (Notes 23, 16)	\$ 2,469,152	\$ 2,470,865	\$ 2,366,532
Sale of Services (Note 17)	1,460,463	1,632,567	1,491,805
Utility Service Fees (Note 18)	476,300	487,887	472,607
Government Transfers (Note 19)	6,099,900	978,633	1,546,263
Investment Income	47,000	92,497	108,747
Penalties and interest	-	70,930	68,661
Development Cost Charges (Note 9)	1,175,000	15,550	224,144
Other revenue	31,100	63,483	108,197
	11,758,915	5,812,412	6,386,956
Expenses (Note 21)			
Legislative Services	131,350	100,213	99,355
General Government	1,280,420	1,079,004	986,955
Protective Services	306,397	311,507	229,207
Public Works	370,950	333,706	261,635
Transportation Services	553,866	444,450	434,214
Public Health	3,630	7,740	3,487
Planning and Development	487,300	154,088	79,809
Tourism, Community and Economic Development	289,483	227,063	275,123
Solid Waste Management and Recycling	212,948	198,713	198,311
Beaches, Parks, Recreation and Culture	558,558	605,167	486,818
Water Services	509,513	467,286	446,337
Sewer Services	819,500	824,880	781,462
Non-capital items expensed	-	-	4,619
	5,523,915	4,753,817	4,287,332
Annual surplus	6,235,000	1,058,595	2,099,624
Accumulated surplus, beginning of year (Note 15)	46,371,324	46,371,324	44,271,700
	\$ 52,606,324	\$ 47,429,919	\$ 46,371,324

Village of Harrison Hot Springs

Statement of Change in Net Financial Assets

For the Year Ended December 31, 2021

	Budget (Note 20)	2021	2020
Annual Surplus	6,235,000	1,058,595	2,099,624
Acquisition of tangible capital assets	(6,841,958)	(477,797)	(1,061,303)
Amortization of tangible capital assets Note1., Schedule 1	1,020,000	1,091,996	1,053,631
Loss on disposal of tangible capital assets	-	-	1,248
	413,042	1,672,794	2,093,200
Acquisition of prepaid expenses	-	(356,060)	(72,155)
Use of prepaid expenses	-	72,155	73,853
	-	(283,905)	1,698
Increase in net financial assets	413,042	1,388,889	2,094,898
Net financial assets, beginning of year	8,694,415	8,694,415	6,599,517
Net financial assets, end of year	9,107,457	10,083,304	8,694,415

Village of Harrison Hot Springs

Statement of Cash Flows

For the Year Ended December 31, 2021

	2021	2020
Cash provided by (used in):		
Operating Transactions		
Annual surplus	1,058,595	2,099,624
Items not involving cash:		
Amortization	1,091,996	1,053,631
Loss on disposal of tangible capital assets	-	1,249
Changes in working capital:		
Accounts receivable	62,684	733,111
MFA deposits	(116)	(138)
Accounts payable and accrued liabilities	223,810	(226,207)
Developer's deposits and other trust liabilities	(111,643)	965,526
Prepaid expenses	(283,905)	1,698
Employee future benefits	2,396	706
Deferred revenue	1,285,973	98,118
Development cost charges	21,595	1,490,670
Net change in cash from operating transactions	3,351,385	6,217,988
Capital Transactions:		
Acquisition of tangible capital assets	(477,797)	(1,061,303)
Net change in cash from capital transactions	(477,797)	(1,061,303)
Financing Transactions		
Debt repayment	(59,677)	(167,742)
Net change in cash from financing transactions	(59,677)	(167,742)
Net change in cash	2,813,911	4,988,943
Cash , beginning of year	16,030,448	11,041,504
Cash , end of year	18,844,359	16,030,447

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2021

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). 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, 2021

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.

<u>Asset</u>	<u>Useful Life - Years</u>
Land improvements	10-25
Parks infrastructure	10-50
Buildings	40-60
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, 2021

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 managements'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, 2021, 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, 2021

2. Cash

	2021	2020
Restricted cash		
Statutory Reserves	\$ 1,591,163	\$ 1,821,752
Non-Statutory Reserves	3,748,823	2,980,203
Development Cost Charges/Deposits in Trust	8,291,668	7,095,743
	13,631,654	11,897,698
Unrestricted cash	5,212,705	4,132,750
Total cash	\$ 18,844,359	\$ 16,030,448

3. Account Receivable

	2021	2020
Accounts Receivable - Property Taxes	\$ 227,622	\$ 331,084
Accounts Receivable - Other Governments	65,635	39,709
Accounts Receivable - Trade and Other	201,641	186,789
	\$ 494,898	\$ 557,582

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, 2021

5. Accounts Payable and Accrued Liabilities

	2021	2020
Trade and Other	\$ 164,401	\$ 86,200
Holdbacks payable	48,174	45,034
Other government	139,908	32,841
Accrued Employee benefits	67,332	31,930
	\$ 419,815	\$ 196,005

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, 2021, with updates in 2022 and 2023.

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 2020 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, 2021, with updates scheduled in 2022 and 2023.

As of December 31, 2021, \$131,798 (2020 - \$129,402) 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:

	2021	2020
Discount rates	2.4	1.5
Expected future inflation	2.5	2.00%

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2021

6. Employee Future Benefits (continued)

Accrued Benefit Obligation as at December 31, 2021

	2021	2020
Beginning benefit obligation	\$ 129,402	\$ 128,696
Current service cost	16,372	15,142
Interest on accrued benefit obligation	2,087	3,621
Actuarial (gain) loss	(16,063)	6,063
Benefits paid during the year	-	(24,120)
Accrued Benefit Liability, end of year	131,798	129,402
Less Unamortized net actuarial (loss)	-	(6,662)
Accrued Benefit Obligations, end of year	\$ 131,798	\$ 122,740

7. Developers Deposits and Other Trust Liabilities

	2021	2020
Property and event damage deposits	\$ 127,364	\$ 186,197
Developers Deposit	1,289,102	1,286,120
Funds held on behalf of community groups	1,256	57,048
	\$ 1,417,722	\$ 1,529,365

8. Deferred Revenue

	Opening Balance	Externally Restricted Inflows	Revenue Earned	December 31, 2021
Prepaid taxes	\$ 158,750	\$ 312,777	\$ (292,102)	\$ 179,425
Resort Municipality Initiative	641,222	443,517	(119,785)	964,954
Deferred Revenue	19,228	941,566	-	960,794
Facility rentals and other	25	-	-	25
	\$ 819,225	\$ 1,697,860	\$ (411,887)	\$ 2,105,198

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2021

9. Development Cost Charges

	Opening Balance	Receipts	Interest	Transfers Out	Closing Balance
Sewer DCC	\$ 1,744,161	\$ -	\$ 13,643	\$ 15,551	\$ 1,742,253
Water DCC	1,501,729	-	11,754	-	1,513,483
Drainage DCC	957,509	-	7,494	-	965,003
Parks DCC	543,753	-	4,256	-	548,009
	\$ 4,747,152	\$ -	\$ 37,147	\$ 15,551	\$ 4,768,748

10. Liabilities under Agreement

In 2017, the Village entered into a five year agreement with the Municipal Finance Authority to borrow funds in the amount of \$110,000 to purchase capital equipment. This agreement ends in 2022.

Changes in liabilities under agreement are as follows:

	2021	2020
Balance, January 1,	\$ 46,051	\$ 68,110
Less: Principal repayments	(22,746)	(22,059)
Balance, December 31	\$ 23,305	\$ 46,051

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

2022	\$ 23,429
Less: Amount representing interest	(124)
	\$ 23,305

Total interest expense during the year was \$332. Total interest over the term of the agreements is \$5,762.

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2021

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. Interest is \$13,200 per year with \$198,000 estimated to be paid over the life of the debt. 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	\$ 433,254	\$ -	\$ 31,095	\$ 5,836	\$ 396,323

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

	General	Water	Sewer
2022	\$ 31,095	\$ -	\$ -
2023	\$ 31,095	\$ -	\$ -
2024	\$ 31,095	\$ -	\$ -
2025	\$ 31,095	\$ -	\$ -
2026	\$ 31,095	\$ -	\$ -
Thereafter	\$ 240,848	\$ -	\$ -
Total	\$ 396,323	\$ -	\$ -

* 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. This debt was fully paid in 2020.

	2021	2020
Beginning Balance Jan 1,	\$ -	\$ 110,000
Principal repayments	\$ -	\$ (110,000)

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2021

13. Tangible Capital Assets

	2021	2020
Land and improvements	\$ 10,680,913	\$ 10,680,913
Buildings	2,903,940	2,992,529
Machinery, equipment, furniture, IT and vehicles	804,577	794,922
Engineering Structures:		
Engineering structures - water	7,675,144	7,848,335
Engineering structures - sewer and drainage	8,056,020	8,285,488
Engineering structures - roads	4,541,856	4,834,732
Engineering structures - parks and other	1,528,619	1,654,281
Other tangible capital assets	361,649	376,553
Work in Progress	437,837	137,001
Total	\$ 36,990,555	\$ 37,604,754

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

There were no contributed assets recognized in 2021.

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:

	2021	2020
Equity in TCA, beginning of year	\$ 37,125,450	\$ 36,951,284
Add:		
Capital Expenditures	477,797	1,061,303
Debt Repayments	53,842	163,155
Actuarial adjustment	5,836	4,587
Less:		
Net Book Value of dispositions	-	(1,248)
Amortization	(1,091,996)	(1,053,631)
Equity in TCA, end of year	\$ 36,570,929	\$ 37,125,450

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2021

15. Accumulated Surplus

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

	2021	2020
Surplus:		
Invested in tangible capital assets	\$ 36,570,929	\$ 37,125,450
Operating Fund	5,519,004	4,443,919
Total surplus	42,089,933	41,569,369
Reserves set aside by Council:		
Appropriated Surplus:		
COVID 19 Restart Grant (Schedule 3)	198,935	509,260
Fire Department	27,896	27,680
Assessment appeal	138,349	137,274
Beach	4,280	4,247
Building	65,917	65,405
Contingencies	12,053	11,960
Dock replacement	64,021	53,562
Boat Launch	69,839	64,315
Flood box / drainage	16,354	16,227
General	912,606	536,940
Insurance	10,473	10,392
Parking / traffic management	61,718	56,264
Office Equipment	45,522	47,014
Property	49,909	49,522
Road/Sidewalk	14,181	14,071
Sick leave/Retirement	53,608	53,192
Community Works Fund	507,635	278,002
Sewer	765,795	571,817
Water	729,732	473,059
Total Appropriated Surplus	3,748,823	2,980,203
Statutory Fund Reserves:		
Community amenities	162,278	161,018
Fire department capital	266,173	540,365
Land unexpended funds	51,603	51,202
Parkland acquisition and improvements	389,191	386,169
Public works capital	52,686	53,784
Sewage treatment replacement	575,857	536,564
Sewer unexpended funds	87,847	87,165
Port Divestiture income	5,528	5,485
Total Statutory Fund Reserves	1,591,163	1,821,752
	\$ 47,429,919	\$ 46,371,324

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2021

16. Property Taxes

The Village is reliant upon one taxpayer for approximately 14% of municipal property tax revenue. Taxation revenue, reported on the statement of operations, is made up of the following:

	Budget	2021	2020
Taxes collected			
Municipal property taxes	\$ 2,425,128	\$ 2,425,128	\$ 2,322,742
1 % Utility taxes	38,524	39,330	37,901
Payments in lieu of taxes	5,500	6,407	5,889
School taxes	1,544,545	1,545,714	1,260,777
Regional District	172,000	170,099	168,566
Regional hospital district	110,000	105,824	107,084
Police tax	190,000	167,971	167,322
Other agencies	37,170	37,138	36,192
	4,522,867	4,497,611	4,106,473
Less transfers to other governments			
School taxes paid	1,544,545	1,545,714	1,260,777
Regional district taxes paid	172,000	170,099	168,566
Regional hospital district taxes paid	110,000	105,824	107,084
Police taxes paid	190,000	167,971	167,322
Other agencies taxes paid	37,170	37,138	36,192
	2,053,715	2,026,746	1,739,941
	\$ 2,469,152	\$ 2,470,865	\$ 2,366,532

17. Sale of Services

	Budget	2021	2020
Sewer user fees	\$ 640,000	\$ 664,567	\$ 642,571
Water user fees	342,013	362,509	344,471
Curbside collection fees	125,000	125,191	124,391
Pay Parking Revenue	280,000	361,503	279,618
Licenses and permits	36,700	59,121	47,195
Facility rentals	29,000	46,791	40,206
Fines	4,250	8,970	9,612
Other	3,500	3,915	3,741
	\$ 1,460,463	\$ 1,632,567	\$ 1,491,805

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2021

18. Utility Service Fees

	Budget	2021	2020
Sewer service utility fee - residential	\$ 204,000	\$ 211,758	\$ 204,762
Sewer service utility fee - business	20,000	19,719	20,114
Water service utility fee - residential	231,000	235,782	226,936
Water service utility fee - business	21,300	20,628	20,795
Total	\$ 476,300	\$ 487,887	\$ 472,607

19. Government Transfers

Government transfers reported on the Statement of Operations are:

	Budget	2021	2020
Provincial:			
Conditional			
Infrastructure	\$ 2,803,354	\$ 288,299	\$ -
Resort Municipality Initiative	543,500	119,785	419,181
COVID 19 Restart Grant	-	-	675,000
Other	527,400	3,114	9,447
Unconditional	325,000	328,000	325,689
Federal			
Conditional			
Infrastructure	1,783,646	-	-
Gas tax	117,000	239,435	116,946
	\$ 6,099,900	\$ 978,633	\$ 1,546,263

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2021

20. Budget Data

The data presented in these financial statements is based upon the 2021 operating and capital budgets adopted by Council on March 1, 2021. The table below reconciles the approved balanced budget to the budget figures reported in these financial statements.

2021 Adopted Operating and Capital Budget	Budget Amount
Revenues:	
Operating budget	\$ 5,523,915
Capital budget	7,892,258
Total revenue	13,416,173
Expenses:	
Operating budget	5,523,915
Capital Budget	7,892,258
Total expenses	13,416,173
Budgeted surplus (deficit)	\$ -
Add:	
Capital expenses	\$ 6,841,958
Transfers to reserves	997,200
Principal repayments	53,100
Less:	
Transfers from reserves	(581,458)
Appropriation from Surplus	(55,800)
Amortization	(1,020,000)
Annual budgeted surplus (see statement of operations)	\$ 6,235,000

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	2021	2020
Salaries, wages and employee benefits	\$ 1,910,729	\$ 1,768,182	\$ 1,545,438
Operating Materials and supplies	739,893	656,756	573,129
Contracted services	951,450	557,691	383,335
Administrative services and supplies	613,383	407,833	472,460
Utilities	220,300	207,921	188,939
Rentals and contractual obligations	52,460	49,906	50,200
Debt financing	15,700	13,532	15,581
Capital Items Expensed	-	-	4,619
Amortization	1,020,000	1,091,996	1,053,631
Total expenditures by object	\$ 5,523,915	\$ 4,753,817	\$ 4,287,332

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2021

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, 2020, the plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 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 \$102,696 (2020 \$100,906) for employer contributions to the Plan in fiscal 2021. Employee contributions in fiscal 2021 were \$91,336 (2020 \$89,693). 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 engineering and planning, garbage and recycling collection, IT services, 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: 2022 - \$1,223,500, 2023 - \$370,575, 2024 - \$195,000, 2025-\$41,500.
- 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, 2021

23. Global Pandemic

As the COVID-19 pandemic continues to impact Canada and the global economy, 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, 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, 2021

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, 2021

	Engineered Structures								2021	2020	
	Land	Building	Equipment Furniture Vehicles	Water	Sewer Drainage	Roads	Other	Work In Progress			Other Tangible Capital Assets
COST											
Opening balance	\$ 10,680,913	\$ 4,616,896	\$ 2,373,438	\$ 9,775,939	\$ 11,177,304	\$ 10,259,211	\$ 2,776,057	\$ 136,999	\$ 592,199	\$ 52,388,957	\$ 51,402,585
Add: Additions	-	45,184	117,621	-	-	-	14,154	346,022	-	522,981	1,061,303
Less: Disposals	-	-	(132,890)	-	-	-	-	(5,181)	-	(177,874)	(74,931)
Closing Balance	10,680,913	4,662,080	2,358,369	9,775,939	11,177,304	10,259,211	2,790,211	437,837	592,199	52,734,064	52,388,957
ACCUMULATED AMORTIZATION											
Opening Balance	-	1,624,367	1,578,515	1,927,604	2,891,817	5,424,479	1,121,776	-	215,645	14,784,203	13,804,255
Add: Amortization	-	133,773	107,967	173,191	229,468	292,876	139,816	-	14,905	1,091,996	1,053,631
Less: Acc. Amortization on Disposals	-	-	(132,890)	-	-	-	-	-	-	(132,890)	(73,683)
Closing Balance	-	1,758,140	1,553,792	2,100,795	3,121,285	5,717,355	1,261,592	-	230,550	15,743,609	14,784,203
	\$ 10,680,913	\$ 2,903,940	\$ 804,577	\$ 7,675,144	\$ 8,056,020	\$ 4,541,856	\$ 1,528,619	\$ 437,837	\$ 361,649	\$ 36,990,555	\$ 37,604,754

Village of Harrison Hot Springs

Schedule 2 - Table of Segmented Information

For the Year Ended December 31, 2021

	Legislative	General Government	Protective Services	Development Planning	Engineering, Transportation & Storm Water	Solid Waste	Parks, Recreation & Cultural Services	Wastewater Utility	Water Utility	Budget	2021	2020
Revenue:												
Property Taxes	\$ -	\$ 2,470,865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,469,152	\$ 2,470,865	\$ 2,366,532
Sale of Services	-	433,509	-	-	-	125,191	46,791	664,567	362,509	1,460,463	1,832,567	1,491,805
Utility Service Fees	-	-	-	-	-	-	-	231,477	256,410	476,300	487,887	472,607
Government Transfers	-	858,848	-	119,785	-	-	-	-	-	6,099,900	978,633	1,546,263
Investment Income	-	78,171	-	-	-	-	-	9,953	4,373	47,000	92,497	108,747
Penalties and Interest	-	53,469	-	-	-	1,379	-	8,483	7,599	-	70,930	68,661
Development Cost Charges	-	-	-	-	-	-	-	15,550	-	1,175,000	15,550	224,144
Other revenue	-	33,378	-	-	-	-	-	9,850	20,255	31,100	63,483	108,197
	-	3,928,240	-	119,785	-	126,570	46,791	939,880	651,146	11,758,915	5,812,412	6,386,956
Expenses:												
Salaries, wages and employee benefits	92,707	573,871	19,052	122,552	204,742	60,323	258,237	261,500	175,198	1,910,729	1,768,182	1,545,438
Operating Materials and supplies	-	4,519	168,329	294	107,628	-	109,347	195,320	71,319	739,893	656,756	573,128
Contracted services	-	33,475	82,666	149,214	62,215	138,390	30,122	61,608	-	951,450	557,691	383,335
Administrative services and supplies	6,303	213,129	19,748	88,091	21,508	-	12,519	33,242	13,283	613,383	407,833	472,460
Utilities	1,203	16,572	6,384	-	44,345	-	36,681	68,451	34,285	220,300	207,921	188,939
Rentals and contractual obligations	-	13,870	3,583	21,000	7,913	-	3,540	-	-	52,460	49,906	50,200
Debt financing	-	13,532	-	-	-	-	-	-	-	15,700	13,532	15,581
Capital Items Expensed	-	-	-	-	-	-	-	-	-	-	-	4,619
Amortization	-	210,036	11,745	-	337,545	-	154,721	204,758	173,191	1,020,000	1,091,996	1,053,631
	100,213	1,079,004	311,507	381,151	785,896	198,713	605,167	824,880	467,286	5,523,915	4,753,817	4,287,332
Annual Surplus (Deficit)	\$ (100,213)	\$ 2,849,236	\$ (311,507)	\$ (261,366)	\$ (785,896)	\$ (72,143)	\$ (558,376)	\$ 115,000	\$ 183,860	\$ 6,235,000	\$ 1,058,595	\$ 2,099,624

Village of Harrison Hot Springs

Schedule 3 - COVID-19 Safe Restart Grant (Unaudited)

For the Year Ended December 31, 2021

In November 2020 the BC provincial government provided a direct grant to assist local governments as they deal with the increased operating costs and lower revenue due to the COVID-19 pandemic. The Village of Harrison Hot Springs received \$675,000 in grant funding under the COVID 19 Safe Restart Grant. This grant is available to offset costs in 2020, 2021 and 2022. In 2021 \$ 310,325 of funding was used as follows:

	2021	2020
Opening Balance	\$ 509,260	\$ 675,000
Bylaw enforcement/emergency planning	(59,320)	(9,640)
Communication/Audio Visual	(53,695)	(45,900)
Occupational health and safety measures	(59,295)	(8,140)
Social distancing and signage	-	(11,410)
Program revenue lost	(50,845)	(31,350)
Program restart expenditures	-	(15,000)
Additional operating expenditures - Public Facilities	(87,170)	(44,300)
Closing Balance	\$ 198,935	\$ 509,260



VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council **DATE:** April 4, 2022

FROM: Rhonda Schell **FILE:** 5480-01/06/3900-01
Community Services Manager

SUBJECT: Waterfront Parking

ISSUE:

To begin implementing the 2022 Parking Master Plan short term recommendations.

BACKGROUND:

At the January 28th, 2022 Committee of the Whole meeting, Council received a Parking Master Plan dated January 19, 2022 that provided several recommendations to be implemented in the short term.

DISCUSSION:

Time Limited Parking Stalls

The parking plan recommends implementing 15-minute parking stalls in Zone 1 near popular establishments such as restaurants along Esplanade Avenue. This recommendation should be expanded on to ensure consistency throughout the commercial area. Therefore, staff is recommending installation of two (2) 15-minute parking stalls on Block 1, one (1) on Block 2, and one (1) on Block 3. The existing time limited parking stalls on Lillooet Avenue (west of Hot Springs Road) will remain.

Accessible Parking

Maintain existing supply and add one accessible parking stall on the east side of Spruce Street.

Block 4 Parking

Parking stalls will be reconfigured and marked to clearly differentiate between boat launch parking and pay parking along Esplanade Avenue, between Chehalis Street and Spruce Street, in accordance with the parking plan recommendations.

Boat Launch Wayfinding

Additional wayfinding signage should be installed on Hot Springs Road and Lillooet Avenue to direct traffic to turn on Chehalis Street and discourage traffic from turning onto Maple Avenue or accessing Esplanade Avenue from Hot Springs Road.

EV Charging Cost Recovery

The parking plan recommends that a charge for parking stalls with EV chargers be implemented to offset the cost of electricity. Implementing a charge would also encourage user turnover which would allow for more vehicles to access the chargers. Our existing EV chargers do not have communications capability to connect to a network that measures and charges for electricity usage. As our EV stations reach their end of life, new chargers will be installed with communications capability. In the interim, while we do not have year-round pay parking stations, we do have an annual subscription to mobile applications that would allow users to pay for their use of parking stalls with EV chargers. Staff is recommending that a \$2 per hour premium be applied to these stalls during the pay parking season and a set rate for the remainder of the year. Signage specific to these parking stalls will be installed at each EV charging station to inform users of the rates and time limits. These rates will apply to the charging stations on Esplanade Avenue and Maple Street, at the tourism info centre and any future installations on public property. Staff is also recommending that a 4-hour time limit be placed on all stalls with an EV charger.

May 15 – Sept 15 \$7 per hour to a maximum of 4 hours (payment at kiosk or via mobile app)
 Sept 16 – May 14 \$2 per hour to a maximum of 4 hours (payment via mobile app only)

The EV charging station parking on Esplanade would be enforced by Precise ParkLink during the pay parking season. The EV charging station at the tourism info center and all other stations during the remainder of the year would be enforced by municipal bylaw.

Should Council wish to adopt these changes, an amendment to the Highway and Traffic bylaw will be required.

FINANCIAL IMPLICATIONS:

Costs to program the mobile app and kiosks, install signage, and paint parking stalls will be approximately \$6,000. The annual cost of the mobile app is \$150 and is already included in the agreement with the service provider.

RECOMMENDATIONS:

1. THAT time limited parking stalls be implemented on Esplanade Avenue.
2. THAT one additional accessible parking stall be implemented on Spruce Street.
3. THAT additional boat launch wayfinding signage be installed on Hot Springs Road and Lillooet Avenue in consultation with the Ministry of Transportation and Infrastructure.

4. THAT pay parking be implemented at all EV Charging stalls at a rate of up to \$7 per hour from May 15 – September 15 and \$2 per hour Sept 16 – May 14 and that a four hour time limit be placed on all EV parking stalls.
5. THAT up to \$6,000 be authorized to implement the recommendations in the Waterfront Parking report dated April 4, 2022 to be funded from surplus.

Respectfully submitted:

Rhonda Schell
Rhonda Schell
Community Services Manager

REVIEWED BY:

Madeline McDonald
Madeline McDonald
Chief Administrative Officer

REVIEWED BY:

Scott Schultz
Scott Schultz
Finance Manager





VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council **DATE:** March 17, 2022

FROM: Tyson Koch, ASCT, RSIS **FILE:** 0810-20-07/1090-02
Operations Manager

SUBJECT: Disposition of Municipal Building – Tourist Information Centre

ISSUE: Approval to dispose of Tourist Information Centre Building

BACKGROUND:

Tourism Harrison River Valley posted a News Release on February 7, 2022 announcing receipt of successful funding from the Province of BC under the Community Economic Recovery Infrastructure Program (CERIP securing \$1M to build a new Visitor Centre). At the February 22, 2022 Regular Council Meeting, Robert Reyerse, Tourism River Valley appeared as a delegation before Council to provide an update on the proposed new Museum/Visitor Centre project.

Tourism Harrison Society leases the building and operates the Tourist Information Centre. Tourism also owns a Britco Trailer which is also located on the site and has offered to donate it to the Village to make room for its proposed new building.

Tourism proposes to build a new Tourist Information Centre/Museum on the existing Tourist Information Centre site which is owned by the Village. To facilitate construction of a new building, the current Tourist Information Centre building will need to be demolished, relocated or disposed of. Tourism anticipates that construction of the new building will commence June or July of this year.

The current Tourist Information Centre was built in 1949 and was donated by the Harrison Hotel around that time period. It was used as the Village Office until such time "McPherson House" was donated to the Village as the new Municipal Office in 1979 and the former Village Office was then provided to the Chamber of Commerce to run as the Tourist Bureau. The Tourist Information Centre continues to operate in its current location to present day.

DISCUSSION:

The existing structure is over 70 years old which is considered to be the industry standard for the life expectancy of a residential building. Reports prepared for past renovation upgrades state that the building was poorly constructed (not insulated) and there was a

significant presence of rodents. The building requires significant, costly, upgrades to bring the structure up to current building code standards.

A recent hazard assessment identified the presence of hazardous levels of lead paint, poly chlorinated biphenyl materials in light ballasts and rat droppings. No asbestos was identified in the materials tested although it was noted that asbestos containing materials may be present in concealed areas of the building.

If the Village chooses to retain the building it would have to be relocated and hazard abatement work would be required to remove the existing hazards. Due to the building's age and deteriorating condition, it is recommended that the building be demolished.

RECOMMENDATION:

THAT the Village accept the donation of the Tourism Britco to be used for additional offices and/or storage;

THAT the current Tourist Information Centre building located at 499 Hot Springs Road be demolished.

Respectfully submitted:

REVIEWED BY:

Tyson Koch

Tyson Koch
Operations Manager

Madeline McDonald

Madeline McDonald
Chief Administrative Officer

REVIEWED BY:

Scott Schultz

Scott Schultz
Finance Manager



VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council **DATE:** March 16, 2022

FROM: Rhonda Schell **FILE:** 3900-01
Community Services Manager

SUBJECT: Amendment to General Election and Other Voting Procedures Bylaw No. 1121, 2018

ISSUE: To provide three readings to the General Election and other Voting Procedure Amendment Bylaw No. 1180, 2022.

BACKGROUND:

Section 110 of the *Local Government Act (LGA)* was amended in 2021 to remove restrictions for mail ballot voting. The provision of mail in voting is open to any elector who wishes to vote by mail, provided it is authorized by the local government, by bylaw. The *LGA* also established a provision for the Chief Election Officer to be authorized to set time limits regarding mail in voting. This is especially helpful for planning election staffing resources.

Accordingly, General Election and other Voting Procedure Amendment Bylaw No. 1180 , 2022 is attached for Council's consideration.

RECOMMENDATION:

THAT General Election and other Voting Procedure Amendment Bylaw No. 1180, 2022 be given first, second and third readings.

Respectfully submitted:

REVIEWED BY:

Rhonda Schell

 Rhonda Schell
 Community Services Manager

Madeline McDonald

 Madeline McDonald
 Chief Administrative Officer

**A bylaw to amend “General Election and other Voting Procedure Amendment
Bylaw No. 1121, 2018”**

WHEREAS the Village of Harrison Hot Springs has deemed it advisable to amend General Election and other Voting Procedure Amendment Bylaw No. 1121, 2018 to remove restrictions for mail ballot voting;

NOW THEREFORE in open meeting assembled, the Mayor and Council of the Village of Harrison Hot Springs enacts as follows:

1. This Bylaw may be cited as the Village of Harrison Hot Springs “General Election and other Voting Procedure Amendment Bylaw No. 1180, 2022”.
2. “General Election and other Voting Procedure Amendment Bylaw No. 1121, 2018” is hereby amended by deleting Sections 6, 7, 8, and 9 and replacing them with the following:

6. MAIL BALLOT VOTING

(a) As authorized under section 110 of the *Local Government Act*, voting and elector registration may be done by mail.

(b) The chief election officer is authorized to establish time limits in relation to voting by mail ballot.

READINGS AND ADOPTION

READ A FIRST TIME THIS DAY OF APRIL, 2022

READ A FIRST TIME THIS DAY OF APRIL, 2022

READ A FIRST TIME THIS DAY OF APRIL, 2022

ADOPTED THIS DAY OF , 2022

Mayor

Corporate Officer



VILLAGE OF HARRISON HOT SPRINGS
BYLAW NO. 1181

A bylaw to amend Highway and Traffic Bylaw No. 974, 2011

WHEREAS the Village of Harrison Hot Springs has deemed it advisable to amend Highway and Traffic Bylaw No. 974, 2011 to introduce pay parking fees at electric vehicle charging stations under the pay parking program;

NOW THEREFORE in open meeting assembled, the Mayor and Council of the Village of Harrison Hot Springs enacts as follows:

1. This Bylaw may be cited for all purposes as Village of Harrison Hot Springs "Highway and Traffic Amendment Bylaw No. 1181, 2022".
2. Highway and Traffic Bylaw No. 974, 2011 hereby amended by deleting Schedule "A" in its entirety and substituting it with Schedule "A" attached hereto and forming part of this bylaw.

READINGS AND ADOPTION

READ A FIRST TIME THIS DAY OF APRIL, 2022

READ A SECOND THIS DAY OF APRIL, 2022

READ A THIRD TIME THIS DAY OF APRIL, 2022

ADOPTED THIS DAY OF , 2022

Leo Facio
Mayor

Debra Key
Corporate Officer

Highway and Traffic Amendment Bylaw No. 1181

Schedule "A"

The following highways are designated as pay parking areas for the purposes of pay parking and will be subject to the following pay parking fees, and as amended from time to time:

- Esplanade Avenue
- St. Alice Street
- Hot Springs Road north of Lillooet Avenue
- Maple Street
- Chehalis Street
- Spruce Street

Zone 1: Max. 4 Hour Parking
(excluding stalls with EV charging)

Parking Rates:

Hour 1 – \$2.00
Hour 2 – \$3.00
Hour 3 – \$4.00
Hour 4 – \$5.00

(Total \$14.00 for 4 hours)

Locations:

St. Alice Street
Hot Springs Road
Esplanade Avenue West of Hot Springs Road

Zone 2: Hourly and Daily Parking
(excluding stalls with EV charging)

Parking Rates:

\$3.00 per hour or \$12.00 per day

Locations:

Esplanade Avenue

Streets between Esplanade Avenue and Lillooet Avenue including:

- Maple Street
- Chehalis Street
- Spruce Street

Electric Vehicle Charging Stalls on Public Property: Max. 4 Hour Parking

Parking Rates:

May 15 – September 15

\$7.00 per hour

September 16 – May 14

\$2.00 per hour

