



VILLAGE OF HARRISON HOT SPRINGS NOTICE OF MEETING AND AGENDA

REGULAR COUNCIL MEETING

Date: April 6, 2021
Time: 7:00 p.m.
Location: Council Chambers, Memorial Hall, 290 Esplanade
Avenue, Harrison Hot Springs, British Columbia

**Due to the COVID-19 pandemic and the Provincial Health Order of December 4, 2020, members of the public are prohibited from in-person attendance at Council Meetings.
Visit our website for instructions on how to connect to the digital Council Meetings.**

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 15, 2021 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

7. DELEGATIONS/PETITIONS

8. CORRESPONDENCE

- (a) Letter dated February 12, 2021 from Harrison Art Show
Re: Pay Parking start date and The Harrison Art Show

Item 8(a)
Page 7

- (b) Letter dated March 10, 2021 from Village of Belcarra to Honourable Nelly Shin, Member of Parliament
Re: Belcarra Council Motion – Endorsement of 9-8-8 Crisis Line Intervention

Item 8(b)
Page 9

- (c) Letter dated March 16, 2021 from Miami River Streamkeepers Society
Re: Miami River Greenway Completion

Item 8(c)
Page 11

- (d) Letter dated March 17, 2021 from the City of Prince George to Honourable Patty Hajdu, Minister of Health
Re: Opioid Crisis and Call for Overdose Action Plan

Item 8(d)
Page 13

(e) Letter dated March 17, 2021 from the City of Prince George to BC Utilities Commission
Re: British Columbia Hydro and Power Authority (BC Hydro): 2020 Street Lighting Rate Application

Item 8(e)
Page 17

(f) Letter dated March 18, 2021 from District of Sicamous to Honourable Katrine Conroy, Forests, Lands, Natural Resource Operations and Rural Development
Re: Aquatic Invasive Species Enforcement

Item 8(f)
Page 19

(g) Email dated March 27, 2021 from Shirley and John Dishon
Re: Overflow Parking Survey

Item 8(g)
Page 23

9. BUSINESS ARISING FROM CORRESPONDENCE

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

Councillor Hooper

- Agassiz Harrison Historical Society
- Fraser Health
- Fraser Valley Regional Library Board (Alternate Municipal Director)

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

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 Community Services Manager – March 26, 2021
Re: 2020 Grants to Groups

Item 12(a)
Page 25

Recommendation:

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

Agassiz-Harrison Community Services	\$1,500.00
Earthwise Society	\$1,000.00
Agassiz-Harrison Aquanauts Swim Club	\$2,000.00
Storytime in the Park	\$1,000.00
Kent-Harrison Arts Council	\$2,000.00

- (b) Report of Community Services Manager – March 26, 2021
Re: Grants Policy 1.02

Item 12(b)
Page 27

Recommendation:

THAT the amendments to Grants Policy No. 1.02 be adopted.

- (c) Report of Financial Officer – March 30, 2021
Re: 2020 Audited Financial Statements

Item 12(c)
Page 29

Recommendation:

THAT the 2020 Financial Statements of the Village of Harrison Hot Springs be approved;
and

THAT the Independent Auditors Report be received, and

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

13. BYLAWS

- (a) Report of Planning Consultant - March 22, 2021
Re: Development Procedures Amendment Bylaw

Item 13(a)
Page 75

Recommendation:

THAT Development Procedures Amendment Bylaw No. 1160, 2021 be given first, second and third readings.

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

15. ADJOURNMENT

4(a)

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

DATE: March 15, 2021

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
Community Services Manager Rhonda Schell
Operations Manager, Tyson Koch

ABSENT: None

Recording Secretary: Brianne Stevens

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

- Fraser Valley Regional Library request for support for campaign

3. APPROVAL OF AGENDA

Moved by Councillor Piper
Seconded by Councillor Vidal

THAT the agenda be approved as amended.

**CARRIED
UNANIMOUSLY**
RC-2021-03-08

4. ADOPTION OF COUNCIL MINUTES

Moved by Councillor Piper
Seconded by Councillor Palmer

THAT the Regular Council Meeting Minutes of March 1, 2021 be adopted.

**CARRIED
UNANIMOUSLY**
RC-2021-03-09

5. BUSINESS ARISING FROM THE MINUTES

None

*Village of Harrison Hot Springs
Minutes of the Council Meeting
March 15, 2021*

6. CONSENT AGENDA

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

None

7. DELEGATIONS/PETITIONS

None

8. CORRESPONDENCE

- (a) Letter dated March 3, 2021 to the Minister of Municipal Affairs and Housing
Re: Emergency Fire Equipment and Facilities Funding for Small Rural Communities
- (b) Letter dated March 5, 2021 from The Township of Spallumcheen
Re: Support for 988 Crisis Line
- (c) Letter dated March 8, 2021 from Jean Howsam, Debra Cornish and Jim Curtis
Re: Walking Paths in Harrison
- (d) Letter dated March 11, 2021 from the City of Pitt Meadows
Re: Fair Taxation from Railway Operations & Industrial Parks
- (e) Email from the Fraser Valley Regional Library regarding funding for visually impaired and print disabled residents

Moved by Councillor Palmer
Seconded by Councillor Piper

THAT the correspondence be received.

**CARRIED
UNANIMOUSLY**
RC-2021-03-10

9. BUSINESS ARISING FROM CORRESPONDENCE

Moved by Councillor Palmer
Seconded by Councillor Piper

THAT letters be sent to the Minister of Employment, Workforce Development and Disability Inclusion, the Hon. Carla Qualtrough, the Deputy Prime Minister and Minister of Finance, the Hon. Chrystia Freeland, and the Member of Parliament, Brad Vis in support of the Center for Equitable Library Access and National Network for Equitable Library Services campaigns to reverse the funding cuts announced in the 2020 Fall Economic Statement.

**CARRIED
UNANIMOUSLY**
RC-2021-03-11

*Village of Harrison Hot Springs
Minutes of the Council Meeting
March 15, 2021*

Moved by Councillor Vidal
Seconded by Councillor Piper

THAT a letter be sent to the Honourable Josie Osborne, Minister of Municipal Affairs and Housing in support of the District of Port Hardy, Town of Port McNeill and Village of Port Alice's request for Emergency Fire Equipment and Facilities funding for small rural communities.

CARRIED
UNANIMOUSLY
RC-2021-03-12

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

Councillor Hooper

- Agassiz Harrison Historical Society – March 9, 2021 attended a Zoom meeting
- Fraser Health
 - March 5, 10 and 12, 2021 participated in a CNIB video conference
 - March 2 and 3, 2021 attended a webinar held by Tamarack Institute
 - March 8, 2021 attended a Zoom meeting for British Columbia Citizen Response Network
 - March 12, 2021 attended a Zoom meeting with members of the Foundry
- Fraser Valley Regional Library Board – no report
- March 3, 2021 attended a Road Safety at Work webinar
- March 15, 2021 attended the Miami River Stream Keepers Society AGM Zoom Meeting

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 – March 9, 2021 attended a Board of Directors Zoom meeting
- Kent Harrison Joint Emergency Program Committee – no report
- Tourism Harrison - March 11, 2021 attended a Board of Directors Zoom meeting
- March 8, 2021 attended the UFV International Women's Day Virtual Celebrations

Councillor Vidal

- Agassiz Harrison Healthy Communities – no report
- Fraser Valley Regional District Board – no report
- Fraser Valley Regional District Hospital Board – no report
- March 12, 2021 attended a webinar on pandemic impact on youth mental health
- March 13, 2021 attended the 2021 Family and Friends Virtual Conference held by Fraser Health Family Support Services
- Noted that Agassiz Harrison Community Services is holding a free Income Tax Clinic for seniors

*Village of Harrison Hot Springs
Minutes of the Council Meeting
March 15, 2021*

- Thanked Council and staff for their support during her bereavement leave

11. MAYOR'S REPORT

Moved by Mayor Facio
Seconded by Councillor Piper

THAT Councillor Michie Vidal be appointed to the Fraser Valley Indigenous Relations Committee and Councillor Gerry Palmer be appointed as alternate to the Fraser Valley Indigenous Relations Committee

**CARRIED
UNANIMOUSLY**
RC-2021-03-13

- March 9, 2021 attended a Resort Municipality Initiative Meeting via Zoom, with Minister Josie Osborne, Minister Melanie Mark and Dr. Bonnie Henry regarding pandemic related health and safety measures in advance of Spring Break in tourism communities
- Staff will continue to ensure that proper safety protocols are in place to protect the Village from COVID-19
- Attended a Fraser Valley Regional District Board meeting and discussed parks and protocols in place for COVID-19

12. REPORTS FROM STAFF

- (a) Report of Community Services Manager – March 10, 2021
Re: Land Use Planning Community Engagement

Moved by Councillor Vidal
Seconded by Councillor Piper

THAT the future consideration of land use options concerning the lands located at the intersection of Hot Springs Road and Miami River Drive be deferred for further discussion during the OCP consultation process.

**CARRIED
UNANIMOUSLY**
RC-2021-03-14

- (b) Report of Chief Administrative Officer – March 11, 2021
Re: LMLGA Resolution re: Elimination of BC Sales Tax on Non-Medical PPE

Moved by Councillor Piper
Seconded by Councillor Vidal

THAT the following resolution be forwarded to the Lower Mainland Local Government Association for consideration at their 2021 Annual Conference:

Eliminating the BC Provincial Sales Tax on Non-Medical PPE

Village of Harrison Hot Springs
Minutes of the Council Meeting
March 15, 2021

WHEREAS the BC Minister of Public Safety and Solicitor General under the Emergency Program Act has issued Ministerial Order M012 effective January 8, 2021 mandating that non-medical PPE be worn inside indoor public spaces to assist in reducing the spread of Covid-19 pandemic;

AND WHEREAS this mandate has resulted in an increased financial cost for the residents of British Columbia during the Covid 19 pandemic;

THEREFORE BE IT RESOLVED that the Lower Mainland LGA and UBCM request the BC Provincial Government to eliminate 7% Provincial Sales Tax applied to non-medical disposable or reusable PPE applied to these items at point of sale.

**CARRIED
UNANIMOUSLY**
RC-2021-03-15

- (c) Report of the Deputy Chief Administrative Officer – March 15, 2021 (verbal)
Re: Bylaw Enforcement Services

The Corporate Officer reported that a resolution made at an In Camera meeting held on March 15, 2021 was approved for release to the public as follows:

"THAT Jessica Scott be awarded the contract for one year, renewable for an additional two years, to provide Bylaw Enforcement Services at an annual cost of \$75,000; and

THAT the additional funding of 20,000 be funded from the COVID-19 Safe Restart Grant for 2021".

13. BYLAWS

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

Questions from the public were entertained.

15. ADJOURNMENT

Moved by Councillor Piper
Seconded by Councillor Palmer

THAT the meeting be adjourned at 7:47 p.m.

**CARRIED
UNANIMOUSLY**
RC-2021-03-16

Leo Facio
Mayor

Debra Key
Corporate Officer

Harrison Art Show

Box 674 Harrison Hot Springs, BC V0M 1K0



8(a)

February 12, 2021

Village Harrison Hot Springs
495 Harrison Hot Springs BC V0M 1K0

RECEIVED

FEB 12 2021

BY VILLAGE OF HARRISON HOT SPRINGS

To Mayor and Councilors

It is my understanding that Council, on Wednesday, January 20, 2021 at a Committee as a Whole Meeting, decided to move the start date for paid parking to May 15, 2021.

I do not know the exact date several years ago so I will not attempt to quote one but the Council also wanted to include the May long weekend for paid parking at that time.

The Harrison Art Show has been held on this weekend for many years. At that time, an appeal was made to the council to change the paid parking date from May to the following weekend. It was granted.

The artists and volunteers are continually back and forth to assist in setting up the show for two days and the artists attend to bring awareness of the art world in Harrison for the public. It is a monetary hardship for these people to have to not only pay but to even find a spot to park. It is great to have Lilloett but it is not enough considering that a possible 40 artists and six to eight volunteers are involved.



The Harrison Art Committee understands that the Village expects and relies on the money collected from paid parking. This Committee has similar beliefs as our aim is to bring enjoyment and understanding to the public, even in the hopes to purchase a piece of art. The attendance to the show has grown each year, with new and returning guests making Harrison their destination to experience this event. We feel that the Harrison Art Show is a part of the long weekend, contributing to the vibe of a getaway weekend for tourists.

Perhaps we can come to a compromise. Would consideration be given to not only blocking off Lilloett but also the area beside the Memorial Hall except for the handicap spot and the car refueling station and the three or four spots in front of the hall? This is a small portion of the paid parking areas considering that the setup is on the Thursday afternoon, Friday, Saturday and Sunday all day. The show does not open on the Monday.

We would sincerely appreciate your attention to this matter and will anticipate your reply. Thank you

On behalf of the Harrison Art Show

Sincerely,

Marg Doman
604-796-8665

FILE #	DATE
4520-20-02	Feb 12/21
<input checked="" type="checkbox"/> CAO	<input type="checkbox"/> INFRA
<input type="checkbox"/> DCAO/CO	<input type="checkbox"/> PW
<input type="checkbox"/> FO	<input type="checkbox"/> OTHER
<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 6/21
INITIAL	(initials)
ITEMS: A-REQ. ACTION:	
B - INFO - W/REP:	
C - INFO ONLY	

8(6)



VILLAGE OF BELCARRA

"Between Forest and Sea"

4084 BEDWELL BAY ROAD, BELCARRA, B.C. V3H 4P8

TELEPHONE 604-937-4100 FAX 604-939-5034

belcarra@belcarra.ca • www.belcarra.ca



March 10, 2021

Honourable Nelly Shin
Member of Parliament
Port Moody – Coquitlam
1116 Austin Avenue
Coquitlam, BC V3K 3P5

Via email: nelly.shin@parl.gc.ca

Dear Honourable Nelly Shin,

Re: Belcarra Council Motion – Endorsement of 9-8-8 Crisis Line Initiative

Please be advised that at a Regular meeting of Belcarra Council held on March 8, 2021, the following motion was passed:

"That the Village of Belcarra endorse the 9-8-8 crisis line initiative; and
That staff be directed to send a letter indicating support to the local MP, MPP, Federal Minister of Health, the CRTC and UBCM municipalities to indicate the support of Belcarra."

Thank you for bringing this matter to the attention of Belcarra Council. 2021 has been an unprecedented challenge. There have been considerable impacts from the COVID-19 Pandemic on the mental health of Canadians. Through unanimous consent, Belcarra supports the creation of a National 3-Digit Suicide Prevention Hotline in Canada.

Sincerely,

Jamie Ross
Mayor

cc Hon. Adrian Dix, Minister of Health
Rick Glumac, MLA
CRTC
UBCM Member Municipalities

FILE #	DATE
0400-60	March 12/21
<input checked="" type="checkbox"/> CAO	<input type="checkbox"/> INFRA
<input type="checkbox"/> DCAO/CO	<input type="checkbox"/> PW
<input type="checkbox"/> FO	<input type="checkbox"/> OTHER
<input type="checkbox"/> ACCOUI...	<input checked="" type="checkbox"/> MAYOR
<input type="checkbox"/> COMM SE...	<input type="checkbox"/> COUNCIL
ITEM	A F C
COUNCIL AGENDA	
DATE	Apr 6/21
INITIAL	
ITEMS: A-REQ, ACTION;	
B - INFO - W/REP;	
C - INFO ONLY	



8(c)

C/O PO Box 82, Harrison Hot Springs, BC, V0M 1K0

www.miamiriverstreamkeepers.ca

March 16, 2021

Mayor Leo Facio & Council Members of VHHS

Councillors Ray Hooper, Gerry Palmer, Samantha Piper, & Michie Vidal

RE: MIAMI RIVER GREENWAY COMPLETION

FILE #	DATE
1855-93-30	Mar 17/21
<input checked="" type="checkbox"/> CAO	<input type="checkbox"/> INFRA
<input type="checkbox"/> DCAO/CO	<input type="checkbox"/> PW
<input type="checkbox"/> PO	<input type="checkbox"/> OTHER
<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 6/21
INITIAL	
ITEMS: A-REQ, ACTION:	
B - INFO - W/REP;	
C - INFO ONLY	

Greetings Mayor Facio & Council Members,

The Miami River Streamkeepers Society held its Annual General Meeting on March 15, 2021. One of the items raised was the completion of the 200-block of the Miami River Greenway. It is our understanding that controversy still exists regarding this long-awaited project.

As most of you will be aware, our organization has been deeply involved in the establishment of an environmentally-friendly greenway along the Miami River as well as in the ongoing monitoring and stewardship of the river and its riparian areas. Along with partner organizations our group removed massive quantities of invasive plants along the greenway and planted thousands of native shrubs, trees, & aquatics designed to promote a healthier water system and eco-friendly environment for salmon & the many other species in the river.

We have worked diligently to promote public education and awareness over the past decade and continue with this work. While tending to the greenway trail on a weekly basis, we have consistently reported our concerns that the 200-block (the non-gravelled portion) is slippery, uneven, and inaccessible for people with wheel chairs or walking aids. This particular area of the greenway trail has had shrubs and aquatics planted by our group removed at times by neighbouring homeowners. This portion of the trail is utilized far less than the 300 & 400-block stretches as people do not recognize it as part of the trail system.

It is our understanding that the Village is considering an alternative to gravelling, such as a "grass grid" made from recycled materials and reportedly eco-friendly. As long as this surface can be graded and is not slippery, thereby offering safer access for tourists and local residents, we would be in agreement.

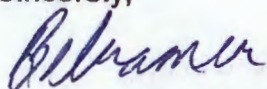
As long-time stewards of the Miami River we have advocated for this portion of the trail to be completed for many years. We would be very disappointed if this work is not done, now that grant funds have been made available for this purpose.

Some of the homeowners along this stretch of the greenway are members of our Society and in favour of protecting the riparian area backing their homes. They understand that having the trail better defined will help discourage residents and visitors from dumping waste or disturbing the river's edge.

Our group has spoken to Council on several occasions in the past. We would be very happy to do a presentation for Council, outlining our Society, the work we do to champion this beautiful river, and the significance of having a healthy watershed and riparian space for the river and species within to flourish.

We thank you for addressing our concerns on this matter and look forward to your responses in the near future.

Sincerely,



Barbara Dramer

Secretary

Miami River Streamkeepers Society

Board of Directors: Janne Perrin, Jane Kivett, Mary Baxter,

Barbara Dramer, Donna Cooney

The Miami River is officially gazetted as "Miami Creek" but locally known as the "Miami River".

"Meama" is almost certainly the original historical name for the waterway.



Chum spawning near the bridge on Hot Springs Road in 2016



Educational Event



Objectives

- to improve habitat, encourage stewardship of the river and to monitor water quality.
- to enhance the Miami River through increasing the profile of the waterway in the community and
- to educate the public on the benefits of riparian buffers along streamsidess.



Plant a Tree Help the Watershed



Riparian Vegetation Benefits

- increases feeding opportunities and nesting habitat for fish and fauna by using native plants
- improves water quality by providing cooling shade
- reduces runoff of sediments and pesticides
- allows percolation to occur.



We work with the Village Works Crew and others planting native plants on the M.R.Greenway.



Encroachment by landowners and illegal dumping of garden waste are important concerns.

Invasive Plants

Invasive species that reduce the biodiversity and available habitat for wildlife in the area:

Blindweed
 English Ivy
 Himalayan Blackberry
 Japanese Knotweed
 Lamium
 Periwinkle
 Policeman's Helmet
 Reed Canary Grass
 Scotch Broom
 Tansy Ragwort
 Yellow Flag Iris



Lamium

The Streamkeepers meet weekly to monitor and weed out invasive plants on the Greenway. We remove any garbage we find.



We also do water quality surveys where we test the temperature, pH and dissolved oxygen at three sites.

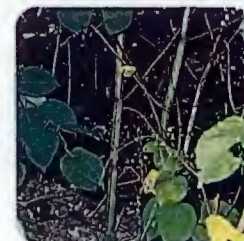


English Ivy takes light and nutrition away from native plants and trees.



Yellow Flag Iris
and pods

Japanese Knotweed is a highly invasive plant that is found along roadsides and wetland areas. It out competes native vegetation and is extremely difficult to control



bamboo-like
stems



leaves and
flowers



OFFICE OF THE MAYOR

1100 Patricia Blvd. | Prince George, BC, Canada V2L 3V9
p: 250.561.7600 | www.princegeorge.ca

8(d)

FILE #	DATE
0400-10	Mar 17/21
<input checked="" type="checkbox"/> CAO	<input type="checkbox"/> INFRA
<input type="checkbox"/> DCA	<input type="checkbox"/> PIA
<input type="checkbox"/> FO	<input type="checkbox"/> C. SA
<input type="checkbox"/> A. P. S.	<input checked="" type="checkbox"/> C. SA
<input type="checkbox"/> COM	<input checked="" type="checkbox"/> C. SA
ITEM	APR 6/21
DATE	INITIAL <input type="checkbox"/>
ITEMS: A-REQ, ACTION:	
B - INFO - W/REP;	
C - INFO	

March 17, 2021

Transmitted via email: patty.hajdu@parl.gc.ca

The Honourable Patty Hajdu, P.C. M.P.
Minister of Health
House of Commons
Ottawa, Ontario K1A 0A6

RE: Opioid Crisis and Call for Overdose Action Plan

Dear Minister,

The City of Prince George Council and Staff have taken part in conversations with many stakeholders across our community regarding the impact of the opioid crisis on local health and policing resources. We acknowledge the steps taken by the Government of Canada thus far in addressing the need to improve access to treatment and harm reduction services, legal protection for individuals seeking emergency services during an overdose by way of the Good Samaritan Drug Overdose Act, awareness and prevention around the use of opioids, and the continued work to reduce the illegal and often tainted opioid supply.

To further support the country's effort in addressing the opioid crisis, the City of Prince George calls upon the Government of Canada to further its work through the implementation of a National Overdose Action Plan. As such, the City supports the following resolution shared by other municipal councils across the province:

WHEREAS the opioid crisis is one of the largest public health emergencies of our lifetime, with a death about every two hours on average and a death toll of over 16,360 since 2016 (January 2016 to March 2020);

AND WHEREAS other countries have significantly reduced drug-related fatalities with reforms such as legal regulation of illicit drugs to ensure safe supply and decriminalization for personal use;

AND WHEREAS the federal government has indicated it is premature to discuss these measures until there are comprehensive supports for people to get well;

AND WHEREAS supports are needed, but measures that save lives are essential if people are to survive and access supports;

AND WHEREAS the Canadian Association of Chiefs of Police has stated that they agree the evidence suggests "decriminalization for simple possession as an effective way to reduce the public health and public safety harms associated with substance use";

AND WHEREAS the overdose crisis rages, showing few signs of abating;

THEREFORE BE IT RESOLVED that Council:

- a) request that the Government of Canada:
 - i) declare the overdose crisis a national public health; and
 - ii) immediately seek input from the people most affected by this crisis and meet with provinces and territories to develop a comprehensive, Pan-Canadian overdose action plan, which includes comprehensive supports and full consideration of reforms that other countries have used to significantly reduce drug-related fatalities and stigma.

On behalf of Council, thank you for your consideration of this request.

Sincerely,



Mayor Lyn Hall
City of Prince George

cc: All UBCM Member Local Governments
Todd Doherty, MP for Cariboo-Prince George
Bob Zimmer, MP for Prince George-Peace River-Northern Rockies

8(e)



OFFICE OF THE MAYOR

1100 Patricia Blvd. | Prince George, BC, Canada V2L 3V9
p: 250.561.7600 | www.princegeorge.ca

March 17, 2021

By email: commission.secretary@bcuc.com

BC Utilities Commission
Suite 401, 900 Howe Street
Vancouver, BC V6Z 2N3

RE: British Columbia Hydro and Power Authority (BC Hydro): 2020 Street Lighting Rate Application

To Whom It May Concern:

On behalf of the City of Prince George Council, please accept this letter in opposition to BC Hydro's proposed 2020 Street Lighting Rate Application (Application).

The Application, submitted by BC Hydro in November 2020, seeks approval for an increase in the monthly rate charged per street light which includes a surcharge to recover the costs incurred by BC Hydro to convert existing High Pressure Sodium (HPS) light fixtures to LED fixtures.

While the City of Prince George supports the environmental benefits that will result from the conversion to LED technology, we are not in support of a surcharge rate downloaded to municipalities to cover the disposal of existing lights and their associated depreciation costs.

As such, we respectfully request that the City's concerns be considered in the evaluation of BC Hydro's Street Lighting Rate Application.

Sincerely,

Mayor Lyn Hall

cc: All UBCM Member Local Governments

FILE #	DATE
040060	Mar 17/21
<input checked="" type="checkbox"/> CAO	<input type="checkbox"/> INFRA
<input type="checkbox"/> DCAO/CO	<input type="checkbox"/> PW
<input type="checkbox"/> FO	<input type="checkbox"/> OTHER
<input type="checkbox"/> ACCOUNTS	<input checked="" type="checkbox"/> MATR
<input type="checkbox"/> COMM SERV	<input checked="" type="checkbox"/> COUNCIL
ITEM	A B C
COUNCIL AGENDA	
DATE	Apr 6/21
INITIAL <input type="checkbox"/>	
ITEMS: A-REQ, ACTION:	
B - INFO - W/REP:	
C - INFO ONLY	

District of Sicamous

446 Main Street
PO Box 219
Sicamous, BC
VOE 2V0

T: 250 836 2477
F: 250 836 4314
E: info@sicamous.ca
sicamous.ca

Sicamous

LIVE MORE

March 18, 2021

Honourable Katrine Conroy
Forests, Lands, Natural Resource Operations and Rural Development
Parliament Buildings
Victoria, British Columbia V8V 1X4

DELIVERED VIA EMAIL

Re: Aquatic Invasive Species Enforcement

Dear Minister Conroy,

At its February 10, 2021 Regular Council meeting, the Council for the District of Sicamous passed the following resolution:

"WHEREAS Canada is home to 20 percent of the world's fresh water, and the spread of aquatic invasive species (AIS) poses irreparable environmental, social and economic threats that will cost Canadian taxpayers billions of dollars in lost tourism and economic opportunities, and other unknown costs;

AND WHEREAS the spread of AIS is largely connected to human activity, including the unsafe transport of watercraft and floatplanes between bodies of water;

AND WHEREAS current government efforts through fines for failing to stop at a B.C. Watercraft Inspection Station, there is a lack of specific provincial or federal regulation and enforcement that is directed at watercraft owners who fail to prevent the spread of AIS by cleaning, draining, and drying their watercraft before transport;

THEREFORE, BE IT RESOLVED that the provincial and federal governments adopt increased and stricter enforcement measures for watercraft and floatplane owners including the introduction of a significant fine for watercraft and floatplane owners that fail to Clean, Drain and Dry their watercraft or floatplane before transporting it to another body of water and an increase in the fine issued to motorists who fail to stop at a Watercraft Inspection Station."

We kindly request your consideration and support of this resolution and have enclosed background information on the resolution for your reference.

Regards,

DISTRICT OF SICAMOUS

cc: Minister of Environment and Climate Change Strategy
Premier Horgan
UBCM Member Municipalities

8(f)

FILE #	DATE
0400-60	Mar 18/21
<input type="checkbox"/> CAO	<input type="checkbox"/> INFRA
<input type="checkbox"/> DCAO/CO	<input type="checkbox"/> PW
<input type="checkbox"/> FO	<input type="checkbox"/> HER
<input type="checkbox"/> ACCOUNTS	<input checked="" type="checkbox"/> FOR
<input type="checkbox"/> COMM SERV	<input type="checkbox"/> COUNCIL
ITEM	A B C
COUNCIL AGENDA	
DATE	Apr 6/21
INITIAL <input type="checkbox"/>	
ITEMS: A-REQ, ACTION:	
B - INFO - W/REP,	
C - INFO ONLY	

PDistrict of Sicamous

446 Main Street
PO Box 219
Sicamous, BC
V0E 2V0

T: 250 836 2477
F: 250 836 4314
E: info@sicamous.ca
sicamous.ca



Memo

To: Southern Interior Local Government Association

From: District of Sicamous Council

Date: February 22, 2021

Re: Certified Resolution 21-068
Enforcement for the protection of waterways from Aquatic Invasive Species

District of Sicamous Council's concern for the wellbeing of its community, province, and country inspired Resolution 21-068 which calls for tougher enforcement measures to prevent the spread of Aquatic Invasive Species (AIS) in Canada.

While Sicamous, home to Shuswap and Mara lakes, is particularly vulnerable to the spread of AIS, the detrimental effects are not limited to our community and would have environmental, economic, and social consequences province- and country-wide.

Council has long supported federal and provincial prevention efforts that have largely focused on educating the public through awareness campaigns and voluntary compliance. The Canadian Action Plan to Address the Threat of Aquatic Invasive Species states: "...there are few specific regulations directed at recreational and commercial boating related to preventing the spread of aquatic invasive species."

Watercraft inspection stations, like those in BC that target recreational boaters through awareness and compliance, are simply unable to inspect all watercraft transported between waterways due to limited operational hours. Fines are issued to motorists who fail to stop at these mandatory inspection stations; however, the fine is minimal considering the potential consequences of spreading AIS. While the federal Fisheries Act and provincial Wildlife Act, both contain sections which make unauthorized fish introductions illegal and include prosecution for such activity, there is no legislation around the transport of watercraft without proper decontamination.

Council, therefore, submits Resolution 21-068 which calls on the province and federal government for increased enforcement, tougher penalties and the introduction of legislation that criminalizes the transport of watercraft and floatplanes between waterways without first decontaminating.

District of Sicamous
446 Main Street
PO Box 219
Sicamous, BC
V0E 2V0

T: 250 836 2477
F: 250 836 4314
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sicamous.ca



Certified Resolution # 21-068

It was moved and seconded:

THAT Council submit the following resolution to the Southern Interior Local Government Association:

WHEREAS Canada is home to 20 percent of the world's fresh water, and the spread of aquatic invasive species (AIS) poses irreparable environmental, social and economic threats that will cost Canadian taxpayers billions of dollars in lost tourism and economic opportunities, and other unknown costs;

AND WHEREAS the spread of AIS is largely connected to human activity, including the unsafe transport of watercraft and floatplanes between bodies of water;

AND WHEREAS current government efforts through fines for failing to stop at a B.C. Watercraft Inspection Station, there is a lack of specific provincial or federal regulation and enforcement that is directed at watercraft owners who fail to prevent the spread of AIS by cleaning, draining, and drying their watercraft before transport;

THEREFORE, BE IT RESOLVED that the provincial and federal governments adopt increased and stricter enforcement measures for watercraft and floatplane owners including the introduction of a significant fine for watercraft and floatplane owners that fail to Clean, Drain and Dry their watercraft or floatplane before transporting it to another body of water and an increase in the fine issued to motorists who fail to stop at a Watercraft Inspection Station.

Carried

Certified a true and correct copy of a resolution endorsed by the Council at its Regular Council Meeting held on February 10, 2021.

Dated this 18th day of February, 2021.



Jennifer Bruns
Corporate Officer

8(g)

Debra Key

From: Reception
Sent: Monday, March 29, 2021 8:37 AM
To: Debra Key
Subject: FW: To Mayor and Council, re: overflow parking survey



Tyler Kafi, Clerk II
 E: info@harrisonhotsprings.ca
 Village of Harrison Hot Springs
 Resort Municipality
 P.O. Box 160, 495 Hot Springs Road
 Harrison Hot Springs, BC V0M 1K0
 P: 604-796-2171
 F: 604-796-2192
 W: harrisonhotsprings.ca

FILE #	DATE
0220-01	Mar 29/21
<input checked="" type="checkbox"/> CCA	
<input type="checkbox"/> ICA	
<input type="checkbox"/> FC	
<input type="checkbox"/> AC	
<input type="checkbox"/> CC	
ITEM	A B CC
DATE	Apr 6/21
	INITIAL <input type="checkbox"/>
ITEMS: A-REQ, ACTION:	
B - INFO - W/REP;	
C - INFO ONLY	

The information transmitted herein is confidential and may be privileged. It is intended solely for the person to whom it is addressed. Any review, retransmission, dissemination, taking of any action in reliance upon, or other use of this information by persons or entities other than the intended recipient is prohibited. If you received this in error, please notify the sender and delete or destroy all copies. Thank you.

From: shirley dishon <momsquire154@hotmail.com>
Sent: March 27, 2021 4:23 PM
To: Reception <info@harrisonhotsprings.ca>
Subject: To Mayor and Council, re: overflow parking survey

Hello Mayor and council,

I am writing to you in regard, to the article printed in the Observer paper regarding the overflow parking / OCP.

The article stated, that you provided an online survey, that ran for 4 weeks with only 78 respondents.

This low number must have looked like Harrison residents are very apathetic when it comes to our community, but I find that to be quite the opposite.

I believe this number was very low, because most residents did not even know of this survey.

We have lived in Harrison for many years and know many neighbors and friends in our community. Talking with many of these people, I found that most people did not know of this survey.

Unless you are interested politically and/or involved in the monthly meetings etc. Most residents do not log into anything online re: the village.

I am the president of the Strata council in Harrisburgh, and look after 46 residences, and out of 46 residents, 3 homeowners do not even own an electronic device, and I have to print out any minutes or messages and hand deliver.

The majority of the rest, are retired folk, they may have a computer or I pad, and some have a phone, but for the most part, do not use electronics well.

I also know, that they love and care for Harrison, and have great ideas and suggestions, to offer, but the platform is not reaching these folks.

So I thought I might suggest, that when council, has important decisions, like the future of the overflow parking lot, that a letter or flyer, be sent to homeowners by mail.
They can still respond by email or drop into a box at the village hall.

It will be more expensive, but worth the expense, to get valuable feedback from the majority of residents. As well maybe a small notice in the Observer paper, many do not read this paper but I am sure more than 78 would be interested in responding if they had seen a notice.

I am asking Mayor and Council, to please consider, more than just an online platform, when you request or require feedback from residents with issues of such importance, and to allow everyone to participate in decisions regarding our community.

Thank-you, Shirley and John Dishon, Harrison residents.

Sent from Mail for Windows 10



VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council

**FROM: Rhonda Schell
Community Services Manager**

SUBJECT: 2020 Grants to Groups

DATE: March 26, 2021

FILE: 1850-20

ISSUE:

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

BACKGROUND:

The Village received 5 applications for the 2021 Grants to Groups fund. All applicants met the criteria for funding and supplied financial statements. 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 \$7,500.

RECOMMENDATION:

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

Agassiz-Harrison Community Services	\$1,500.00
Earthwise Society	\$1,000.00
Agassiz-Harrison Aquanauts Swim Club	\$2,000.00
Storytime in the Park	\$1,000.00
Kent-Harrison Arts Council	\$2,000.00

Respectfully submitted:

REVIEWED BY:

Rhonda Schell
Rhonda Schell
Community Services Coordinator

Madeline McDonald
Madeline McDonald
Chief Administrative Officer

2021 Grants to Groups Funding Requests

Community Group	2017 Paid	2018 Request	2018 Paid	2019 Request	2019 Paid	2020 Request	Recommended	Use	Application Received
Agassiz-Harrison Community Services	\$500	\$500	\$500	\$1,500	\$1,500	\$1,500	\$1,500	Drive 4 U program	08-Oct-20
Earthwise Society – Agassiz Farm						\$1,000	\$1,000	Earthwise Discovery Tour is a local educational event in partnership with the Canadian Horticultural Therapy Association at the Agassiz Farm.	13-Nov-20
Agassiz-Harrison Aquanauts Swim Club				\$1,500	\$1,500	\$2,000	\$2,000	Non profit swim club requires heavy vinyl backstroke flags to prevent injuries.	15-Nov-20
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 (returned)	\$1,000	\$1,000	Hosting Storytime in the Park events including in Harrison. *2019 Grant was returned to us. The program was cancelled due to COVID-19.	10-Nov-20
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.	02-Nov-20
						\$7,500	\$7,500		

12(b)



VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council

DATE: March 26, 2021

**FROM: Rhonda Schell
Community Services Manager**

FILE: 1850-20

SUBJECT: Grants Policy 1.02

ISSUE:

Updates to Grants Policy 1.02.

BACKGROUND:

The Grants to Groups program intake is between October 15th and November 15th each year but applicants are not notified until April of the following year. The approval process is delayed because it is dependent on the approval of the annual budget. Furthermore, under the current policy applications are solicited prior to the budget being adopted.

Staff is recommending the following changes be made to the policy:

- Application period changed to March 1st – 31st
- Staff will review all applications and report to Council with recommendations after the budget is adopted
- Housekeeping items

The policy is attached with the proposed changes highlighted in red italics for Council's consideration and review.

Should Council approve this amendment, the next intake for grants would occur in 2022.

RECOMMENDATION:

THAT the amendments to Grants Policy No. 1.02 be adopted.

Respectfully submitted:

REVIEWED BY:

Rhonda Schell
Rhonda Schell
Community Services Coordinator

Madeline McDonald
Madeline McDonald
Chief Administrative Officer

COUNCIL	POLICY NO. 1.02
GRANTS	DATE ADOPTED: April 15, 1997 AMENDMENTS: June 19, 2006 August 16, 2010

1. PURPOSE

The purpose of this policy is to provide Council with opportunity to consider the level of support it wishes to provide to *community groups offering events and services that facilitate the arts, cultural, recreational or social service functions that benefit Harrison Hot Springs residents.*

2. POLICY

- a. Groups requesting financial support from Council must submit their application to the Village Office ~~by November 15th~~ *between March 1st - March 31st* for the preceding year and include in their application the following:
 - i. How the money will be expended;
 - ii. How the grant will assist Council in achieving its objective;
 - iii. The anticipated benefit to the Harrison Community; and
 - iv. Include the most recent financial information detailing the organizations activities.
- b. ~~The Administration and Finance Committee Staff~~ will review all applications on the basis of need and contribution to the general community and provide recommendations to Council for its consideration ~~during budget deliberations~~ *after the adoption of the annual budget.*
- c. Applicants will be notified by *staff* ~~the Corporate Officer~~ of their grant status following Council's adoption of the annual budget *decision.*
- d. *The grant will be paid to the applicant no sooner than July 2nd.* In consultation with the applicant, the Director of Finance *Financial Officer* will determine how *when* the grant will be paid based on financial need/cash flow of the organization.
- e. By January 31st of the following year, the organization will provide an accounting of how the grant funding has been used.
- f. If the group fails to provide the accounting of funds to the satisfaction of the Director of Finance *Financial Officer* or does not expend the funds as initially intended unless otherwise approved by Council, the group may not be eligible for consideration for future grants.



VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council

DATE: March 30, 2021

FROM: Tracey Jones, Financial Officer

FILE: 1680

SUBJECT: 2020 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 2020 Financial Statements of the Village of Harrison Hot Springs be approved; and

THAT the Independent Auditor's Report be received, 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:

Tracey Jones

Tracey Jones
Financial Officer

Madeline McDonald

Madeline McDonald
Chief Administrative Officer



Village of Harrison Hot Springs

Financial Statements

December 31, 2020

Village of Harrison Hot Springs

December 31, 2020

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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 6, 2021

Tracey Jones
Financial Officer
April 6, 2021

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, 2020, 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.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2020, 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 27 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 Entity'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 Entity'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 Entity 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 6, 2021

Village of Harrison Hot Springs

Statement of Financial Position

As at December 31, 2020

	2020	2019
Financial assets		
Cash (Note 2)	\$ 16,030,448	\$ 11,041,504
Accounts Receivable (Note 3)	557,582	1,290,694
MFA Deposits (Note 4)	6,840	6,702
	16,594,870	12,338,900
Liabilities		
Accounts Payable and Accrued Liabilities (Note 5)	196,005	422,212
Employee Future Benefits (Note 6)	129,402	128,696
Developer's Deposits and Other Trust Liabilities (Note 7)	1,529,365	563,839
Deferred Revenue (Note 8)	819,225	721,107
Development Cost Charges (Note 9)	4,747,153	3,256,483
Liabilities under Agreement (Note 10)	46,051	68,110
Long-term debt (Note 11)	433,254	468,936
Interim financing debt (Note 12)	-	110,000
	7,900,455	5,739,383
Net financial assets	8,694,415	6,599,517
Non-financial assets		
Tangible Capital Assets (Note 13, Schedule 1)	37,604,754	37,598,330
Prepaid expenses	72,155	73,853
	37,676,909	37,672,183
Accumulated surplus	46,371,324	44,271,700

Madeline McDonald,
Chief Administrative Officer

Leo Facio
Mayor

Village of Harrison Hot Springs

Statement of Operations

for the year ended December 31, 2020

	Budget (Note 20)	2020	2019
Revenue			
Property Taxes (Notes 23, 16)	\$ 2,364,851	\$ 2,366,532	\$ 2,219,454
Sale of Services (Note 17)	1,412,020	1,491,805	1,400,567
Utility Service Fees (Note 18)	476,300	472,607	465,436
Government Transfers (Note 19)	2,910,050	1,546,263	1,416,400
Investment Income	47,000	108,747	152,635
Penalties and interest	4,000	68,661	79,712
Development Cost Charges (Note 9)	248,400	224,144	605,799
Contributed Assets	174,000	-	-
Other revenue	69,100	108,197	112,813
	7,705,721	6,386,956	6,452,816
Expenses (Note 21)			
Legislative Services	131,350	99,355	125,585
General Government	1,187,597	986,955	1,034,926
Protective Services	264,797	229,207	226,299
Public Works	329,127	261,635	319,425
Transportation Services	545,382	434,214	448,533
Public Health	4,260	3,487	2,932
Planning and Development	313,700	79,809	329,723
Tourism, Community and Economic Development	280,197	275,123	260,108
Solid Waste Management and Recycling	201,946	198,311	184,757
Beaches, Parks, Recreation and Culture	504,845	486,818	516,963
Water Services	504,000	446,337	464,768
Sewer Services	803,620	781,462	734,766
Non-capital items expensed	7,000	4,619	-
	5,077,621	4,287,332	4,648,765
Annual surplus	2,627,900	2,099,624	1,804,031
Accumulated surplus, beginning of year (Note 15)	44,271,700	44,271,700	42,467,669
	\$ 46,899,600	\$ 46,371,324	\$ 44,271,700

Village of Harrison Hot Springs

Statement of Change in Net Financial Assets

For the Year Ended December 31, 2020

	Budget (Note 20)	2020	2019
Annual Surplus	2,627,900	2,099,624	1,804,031
Acquisition of tangible capital assets	(3,410,500)	(1,061,303)	(1,887,011)
Amortization of tangible capital assets Note1., Schedule 1	1,010,000	1,053,631	984,985
Loss on disposal of tangible capital assets	-	1,248	23,628
	227,400	2,093,200	925,633
Acquisition of prepaid expenses	-	(72,155)	(73,853)
Use of prepaid expenses	-	73,853	61,981
	-	1,698	(11,872)
Increase in net financial assets	227,400	2,094,898	913,761
Net financial assets, beginning of year	6,599,517	6,599,517	5,685,756
Net financial assets, end of year	6,826,917	8,694,415	6,599,517

Village of Harrison Hot Springs

Statement of Cash Flows

For the Year Ended December 31, 2020

	2020	2019
Cash provided by (used in):		
Operating Transactions		
Annual surplus	2,099,624	1,804,031
Non Cash items:		
Amortization	1,053,631	984,985
Loss on disposal of tangible capital assets	1,249	23,629
Changes to cash items:		
Accounts receivable	733,112	(101,781)
MFA deposits	(138)	(153)
Accounts payable and accrued liabilities	(226,207)	58,924
Developer's deposits and other trust liabilities	965,526	364,519
Prepaid expenses	1,698	(11,872)
Employee future benefits	706	15,000
Deferred revenue	98,118	18,381
Development cost charges	1,490,670	150,211
Net change in cash from operating transactions	6,217,989	3,305,874
Capital Transactions:		
Acquisition of tangible capital assets	(1,061,303)	(1,887,011)
Net change in cash from capital transactions	(1,061,303)	(1,887,011)
Financing Transactions		
Debt repayment	(167,742)	(225,251)
Net change in cash from financing transactions	(167,742)	(225,251)
Net change in cash	4,988,944	1,193,612
Cash, beginning of year	11,041,504	9,847,890
Cash, end of year	16,030,448	11,041,502

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2020

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, 2020

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, 2020

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, 2020, 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, 2020

2. Cash

	2020	2019
Restricted cash		
Statutory Reserves	\$ 1,821,752	\$ 1,983,066
Non-Statutory Reserves	2,980,203	1,768,398
Development Cost Charges/Deposits in Trust	7,095,743	4,541,429
	11,897,698	8,292,893
Unrestricted cash	4,132,750	2,748,611
Total cash	\$ 16,030,448	\$ 11,041,504

3. Account Receivable

	2020	2019
Accounts Receivable - Property Taxes	\$ 331,084	\$ 411,446
Accounts Receivable - Other Governments	39,709	399,430
Accounts Receivable - Trade and Other	186,789	479,818
	\$ 557,582	\$ 1,290,694

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, 2020

5. Accounts Payable and Accrued Liabilities

	2020	2019
Trade and Other	\$ 86,200	\$ 169,076
Holdbacks payable	45,034	137,025
Other government	32,841	11,944
Accrued Employee benefits	31,930	104,167
	\$ 196,005	\$ 422,212

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, with updates in 2019 and 2020. The next full actuarial evaluation will be at December 31, 2021.

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, 2018, with updates in 2019 and 2020. The next full actuarial evaluation will be at December 31, 2021.

As of December 31, 2020, \$129,402 (2019 - \$128,696) 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:

	2020	2019
Discount rates	1.5%	3.00%
Expected future inflation	2.00%	2.00%

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2020

6. Employee Future Benefits (continued)

Accrued Benefit Obligation as at December 31, 2020

	2020	2019
Beginning benefit obligation	\$ 128,696	\$ 113,696
Current service cost	15,142	18,800
Interest on accrued benefit obligation	3,621	-
Actuarial (gain) loss	(599)	-
Benefits paid during the year	(24,120)	(3,800)
Ending benefit obligation	122,740	128,696
Less Unamortized net actuarial (loss)	6,662	-
Accrued Benefit Liability	\$ 129,402	\$ 128,696

7. Developers Deposits and Other Trust Liabilities

	2020	2019
Property and event damage deposits	\$ 186,197	\$ 134,298
Developers Deposit	1,286,120	373,848
Funds held on behalf of community groups	57,048	55,693
	\$ 1,529,365	\$ 563,839

8. Deferred Revenue

	Opening Balance	Externally Restricted Inflows	Revenue Earned	December 31, 2020
Prepaid taxes	\$ 154,570	\$ 296,165	\$ (291,985)	\$ 158,750
Resort Municipality Initiative	541,066	519,336	(419,180)	641,222
Deferred Revenue	18,863	365	-	19,228
Facility rentals and other	6,608	-	(6,583)	25
	\$ 721,107	\$ 815,866	\$ (717,748)	\$ 819,225

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2020

9. Development Cost Charges

	Opening Balance	Receipts	Interest	Transfers Out	Closing Balance
Sewer DCC	\$ 1,260,059	\$ 586,433	\$ 28,182	\$ 130,513	\$ 1,744,161
Water DCC	1,012,648	465,669	23,412	-	1,501,729
Drainage DCC	656,476	393,721	943	93,630	957,510
Parks DCC	327,299	215,919	535	-	543,753
	\$ 3,256,482	\$ 1,661,742	\$ 53,072	\$ 224,143	\$ 4,747,153

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:

	2020	2019
Balance, January 1,	\$ 68,110	\$ 148,883
Less: Principal repayments	(22,059)	(80,773)
Balance, December 31	\$ 46,051	\$ 68,110

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

2021	\$ 23,079
2022	24,657
Less: Amount representing interest	(1,685)
	\$ 46,051

Total interest expense during the year was \$1,020. Total interest over the term of the agreements is \$26,320.

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2020

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	\$ 468,936	\$ -	\$ 31,095	\$ 4,587	\$ 433,254

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

	General	Water	Sewer
2021	\$ 31,095	\$ -	\$ -
2022	\$ 31,095	\$ -	\$ -
2023	\$ 31,095	\$ -	\$ -
2024	\$ 31,095	\$ -	\$ -
2025	\$ 31,095	\$ -	\$ -
Thereafter	\$ 277,779	\$ -	\$ -
Total	\$ 433,254	\$ -	\$ -

* 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 had until 2020 to pay back the principal amount. Interest was paid monthly in 2020 at daily interest rates that varied between 1.21% and 2.58% . During 2020 the Village paid \$1,360 in interest (2019 \$5,304).

	2020	2019
Beginning Balance Jan 1,	\$ 110,000	\$ 220,000
Principal repayments	(110,000)	(110,000)
Ending Balance, December 31	\$ -	\$ 110,000

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2020

13. Tangible Capital Assets

	2020	2019
Land and improvements	\$ 10,680,913	\$ 10,680,913
Buildings	2,992,529	3,124,797
Machinery, equipment, furniture, IT and vehicles	794,922	758,664
Engineering Structures:		
Engineering structures - water	7,848,335	8,021,526
Engineering structures - sewer and drainage	8,285,488	7,987,916
Engineering structures - roads	4,834,732	5,127,608
Engineering structures - parks and other	1,654,281	1,457,329
Other tangible capital assets	376,553	355,694
Work in Progress	137,001	83,883
Total	\$ 37,604,754	\$ 37,598,330

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

There were no contributed assets recognized in 2020.

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:

	2020	2019
Equity in TCA, beginning of year	\$ 36,951,284	\$ 35,847,640
Add:		
Capital Expenditures	1,061,303	1,887,010
Debt Repayments	163,155	221,867
Actuarial adjustment	4,587	3,381
Less:		
Net Book Value of dispositions	(1,248)	(23,629)
Amortization	(1,053,631)	(984,985)
Equity in TCA, end of year	\$ 37,125,450	\$ 36,951,284

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2020

15. Accumulated Surplus

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

	2020	2019
Surplus:		
Invested in tangible capital assets	\$ 37,125,450	\$ 36,951,284
Operating Fund	4,443,919	3,568,952
Total surplus	41,569,369	40,520,236
Reserves set aside by Council:		
Appropriated Surplus:		
COVID 19 Restart Grant (Schedule 3)	509,260	-
Fire Department	27,680	27,154
Assessment appeal	137,274	134,669
Beach	4,247	38,913
Building	65,405	64,164
Contingencies	11,960	11,733
Dock replacement	53,562	42,668
Boat Launch	64,315	58,156
Flood box / drainage	16,227	15,919
General	536,940	241,583
Insurance	10,392	10,195
Parking / traffic management	56,264	55,196
Office Equipment	47,014	36,244
Property	49,522	48,582
Road/Sidewalk	14,071	13,804
Sick leave/Retirement	53,192	52,182
Community Works Fund	278,002	199,458
Sewer	571,817	388,523
Water	473,059	329,255
Total Appropriated Surplus	2,980,203	1,700,398
Statutory Fund Reserves:		
Community amenities	161,018	157,962
Fire department capital	540,365	557,473
Land unexpended funds	51,202	50,231
Parkland acquisition and improvements	386,169	355,935
Public works capital	53,784	23,130
Sewage treatment replacement	536,564	731,429
Sewer unexpended funds	87,165	85,511
Port Divestiture income	5,485	21,395
Total Statutory Fund Reserves	1,821,752	1,983,066
	\$ 46,371,324	\$ 44,271,700

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2020

16. Property Taxes

The Village is reliant upon one taxpayer for approximately 16.6% of municipal property tax revenue. Taxation revenue, reported on the statement of operations, is made up of the following:

	Budget	2020	2019
Taxes collected			
Municipal property taxes	\$ 2,322,900	\$ 2,322,742	\$ 2,178,194
1 % Utility taxes	37,901	37,901	36,952
Payments in lieu of taxes	4,050	5,889	4,308
School taxes	1,440,000	1,260,777	1,413,230
Regional District	167,000	168,566	160,489
Regional hospital district	107,000	107,084	104,693
Police tax	156,000	167,322	154,306
Other agencies	33,160	36,192	32,763
	4,268,011	4,106,473	4,084,935
Less transfers to other governments			
School taxes paid	1,440,000	1,260,777	1,413,230
Regional district taxes paid	167,000	168,566	160,489
Regional hospital district taxes paid	107,000	107,084	104,693
Police taxes paid	156,000	167,322	154,306
Other agencies taxes paid	33,160	36,192	32,763
	1,903,160	1,739,941	1,865,481
	\$ 2,364,851	\$ 2,366,532	\$ 2,219,454

17. Sale of Services

	Budget	2020	2019
Sewer user fees	\$ 649,120	\$ 642,571	\$ 615,571
Water user fees	331,500	344,471	332,196
Curbside collection fees	130,000	124,391	121,249
Pay Parking Revenue	220,000	279,618	238,425
Licenses and permits	33,200	47,195	42,340
Facility rentals	42,000	40,206	40,682
Fines	2,700	9,612	6,109
Other	3,500	3,741	3,995
	\$ 1,412,020	\$ 1,491,805	\$ 1,400,567

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2020

18. Utility Service Fees

	Budget	2020	2019
Sewer service utility fee - residential	\$ 204,000	\$ 204,762	\$ 201,256
Sewer service utility fee - business	20,000	20,114	20,462
Water service utility fee - residential	231,000	226,936	222,505
Water service utility fee - business	21,300	20,795	21,213
Total	\$ 476,300	\$ 472,607	\$ 465,436

19. Government Transfers

Government transfers reported on the Statement of Operations are:

	Budget	2020	2019
Provincial:			
Conditional			
Infrastructure	\$ -	\$ -	\$ 239,047
Resort Municipality Initiative	967,500	419,181	502,542
COVID 19 Restart Grant	-	675,000	-
Other	8,050	9,447	64,015
Unconditional	317,500	325,689	323,888
Federal			
Conditional			
Infrastructure	1,500,000	-	-
Gas tax	117,000	116,946	236,908
Other	-	-	50,000
	\$ 2,910,050	\$ 1,546,263	\$ 1,410,400

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2020

20. Budget Data

The data presented in these financial statements is based upon the 2020 operating and capital budgets adopted by Council on March 2, 2020. The table below reconciles the approved balanced budget to the budget figures reported in these financial statements.

2020 Adopted Operating and Capital Budget	Budget Amount
Revenues:	
Operating budget	\$ 5,077,821
Capital budget	4,476,500
Total revenue	9,554,321
Expenses:	
Operating budget	5,077,821
Capital Budget	4,476,500
Total expenses	9,554,321
Budgeted surplus (deficit)	\$ -
Add:	
Capital expenses	\$ 3,410,500
Transfers to reserves	902,900
Principal repayments	163,100
Less:	
Transfers from reserves	(763,600)
Appropriation from Surplus	(75,000)
Amortization	(1,010,000)
Annual budgeted surplus (see statement of operations)	\$ 2,627,900

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	2020	2019
Salaries, wages and employee benefits	\$ 1,799,121	\$ 1,545,438	\$ 1,656,280
Operating Materials and supplies	721,260	573,129	663,998
Contracted services	597,150	342,240	541,797
Administrative services and supplies	615,690	472,460	490,148
Utilities	207,650	188,939	203,715
Rentals and contractual obligations	99,250	91,295	85,963
Debt financing	20,700	15,581	21,899
Capital Items Expensed	7,000	4,619	-
Amortization	1,010,000	1,053,631	984,985
Total expenditures by object	\$ 5,077,821	\$ 4,287,332	\$ 4,648,785

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2020

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, 2019, the plan has about 213,000 active members and approximately 106,000 retired members. Active members include approximately 41,000 contributors from local governments. Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. 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 \$100,906 (2019 \$114,100) for employer contributions to the Plan in fiscal 2020. Employee contributions in fiscal 2019 were \$89,693 (2019 \$101,769). 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, 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: 2021 - \$260,300, 2022 - \$89,000, 2023 - \$89,000.
- 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, 2020

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, 2020

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, 2020

	Engineered Structures								Other Tangible Capital Assets	2020	2019
	Land	Building	Equipment Furniture Vehicles	Water	Sewer Drainage	Roads	Other	Work In Progress			
COST											
Opening 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
Add: Additions	-	-	136,474	-	508,350	-	328,186	53,116	35,177	1,061,303	1,887,011
Less: Disposals	-	-	(53,681)	-	(2,270)	-	(18,980)	-	-	(74,931)	(161,460)
Closing 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
ACCUMULATED AMORTIZATION											
Opening Balance	-	1,492,099	1,531,981	1,754,413	2,683,309	5,131,603	1,009,523	-	201,327	13,804,255	12,957,102
Add: Amortization	-	132,268	100,215	173,191	209,530	292,876	131,233	-	14,318	1,053,631	984,985
Less: Acc. Amortization on Disposals	-	-	(53,681)	-	(1,022)	-	(18,980)	-	-	(73,683)	(137,832)
Closing 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
	\$ 10,680,913	\$ 2,992,529	\$ 794,923	\$ 7,848,335	\$ 8,285,488	\$ 4,834,732	\$ 1,654,281	\$ 136,999	\$ 376,554	\$ 37,604,754	\$ 37,598,330

06 Village of Harrison Hot Springs

Schedule 2 - Table of Segmented Information

For the Year Ended December 31, 2020

	Legislative	General Government	Protective Services	Development Planning	Engineering, Transportation & Storm Water	Solid Waste	Parks, Recreation & Cultural Services	Wastewater Utility	Water Utility	Budget	2020	2019
Revenue:												
Property Taxes	\$ -	\$ 2,366,532	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,364,851	\$ 2,366,532	\$ 2,219,454
Sale of Services	-	340,166	-	-	-	124,391	40,206	642,571	344,471	1,412,020	1,491,805	1,400,567
Utility Service Fees	-	-	-	-	-	-	-	224,876	247,731	476,300	472,607	465,436
Government Transfers	-	1,120,531	-	419,182	-	-	-	6,550	-	2,910,050	1,546,263	1,416,400
Investment Income	-	80,511	-	-	-	-	-	21,732	6,504	47,000	108,747	152,635
Penalties and interest	-	36,734	-	-	-	1,918	-	19,106	10,903	4,000	68,661	79,712
Development Cost Charges	-	93,631	-	-	-	-	-	130,513	-	248,400	224,144	605,799
Contributed Assets	-	-	-	-	-	-	-	-	-	174,000	-	-
Other revenue	-	85,338	-	1,219	-	-	-	9,150	12,490	69,100	108,197	112,813
	-	4,123,444	-	420,401	-	126,309	40,206	1,054,498	622,099	7,705,721	6,386,956	6,452,816
Expenses:												
Salaries, wages and employee benefits	92,765	499,905	8,029	106,571	153,910	51,422	199,940	252,730	180,166	1,799,121	1,545,438	1,656,280
Operating Materials and supplies	-	4,674	142,794	745	93,933	-	86,898	194,690	49,395	721,260	573,128	663,998
Contracted services	-	10,183	-	84,400	45,049	146,889	4,316	51,404	-	597,150	342,240	541,797
Administrative services and supplies	5,274	222,207	22,209	142,216	23,255	-	11,522	32,484	13,292	615,690	472,460	490,148
Utilities	1,316	15,835	5,263	-	38,552	-	34,290	64,750	28,933	207,650	188,939	203,715
Rentals and contractual obligations	-	13,870	44,529	21,000	7,595	-	4,300	-	-	99,250	91,295	85,963
Debt financing	-	14,220	-	-	-	-	-	-	1,360	20,700	15,581	21,899
Capital Items Expensed	-	-	-	-	-	-	4,619	-	-	7,000	4,619	-
Amortization	-	206,060	6,383	-	337,042	-	145,551	185,404	173,191	1,010,000	1,053,631	984,985
	99,355	986,955	229,207	354,932	699,336	198,311	491,437	781,462	446,337	5,077,821	4,287,332	4,648,785
Annual Surplus (Deficit)	\$ (99,355)	\$ 3,136,489	\$ (229,207)	\$ 65,469	\$ (699,336)	\$ (72,002)	\$ (451,233)	\$ 273,036	\$ 175,762	\$ 2,627,900	\$ 2,099,624	\$ 1,804,031

Village of Harrison Hot Springs

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

For the Year Ended December 31, 2020

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 2020 \$ 165,740 of funding was used as follows:

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

126)

VILLAGE OF HARRISON HOT SPRINGS

FINAL REPORT TO MAYOR AND COUNCIL

For the year ended 2020

Dated March 29, 2021 for presentation on April 6, 2021



Tel: 604 688 5421
Fax: 604 688 5132
www.bdo.ca

BDO Canada LLP
1100-1055 West Georgia Street
Vancouver BC V6E 3P3

March 31, 2021

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 financial statements of Village of Harrison Hot Springs for the year ended December 31, 2020. The purpose of this report is to summarize certain aspects of the audit that we believe to be of interest to the Mayor and Councilors. It should be read in conjunction with our planning report dated November 19, 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 Councilors 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,

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

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SUMMARY



Status of the Audit

As of the date of this report, we have substantially completed our audit of the 2020 consolidated financial statements, subject to completion of the following items:

- ▶ Approval of consolidated 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 consolidated financial statements are free from material misstatement. Our draft independent auditor's report is attached to the draft financial statements.

The scope of the work performed was substantially the same as that described in our Planning Report to the Mayor and Councilors dated November 19, 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 Company. 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, final materiality was \$128,000 based on 3% of Expense.



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:

- ▶ Management Override of Controls
- ▶ Recognition of Revenue
- ▶ Staff Salaries
- ▶ Tangible Capital Assets and Accumulated Amortization
- ▶ Employee Future benefits
- ▶ COVID-19



Internal Control Matters

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

In a previous audit, we noted a weakness in the controls over purchasing that we believe increases the risk of inappropriate purchases and payments. As noted on page 9, this has been corrected in the year.

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

There are no adjusted or unadjusted differences or disclosure omissions identified through the course of our audit engagement



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 A 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 Company 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 Councilors.

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 Company'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 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.

Risk of Management Override of Internal Controls

Key Audit Area	Approach	Results
<p>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><i>(Mandatory audit risk consideration)</i></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 journal entries subject to risk.</p>	<p>All audit testing in this area was executed as planned with no issues to be reported.</p>

Revenue Recognition

Key Audit Area	Approach	Results
Accounting standards are complex and subject to variation in application. There is a risk that revenue may be incorrectly deferred into future periods. (Mandatory audit risk consideration)	We reviewed user fee and taxation revenues in accordance with the latest revenue recognition standards. We reviewed agreements for grant funding received and ensured the revenue was recorded accurately in accordance with the settlement of any stipulations.	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.	An updated actuarial valuation was performed as at December 31, 2020. We considered the potential impact of any substantive changes in the employee group or benefits on the obligation. 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. A new full valuation report will need to be prepared as at December 31, 2021.	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 public sector entity, this figure is often of particular interest to financial statement users.	We analyzed all payroll transactions in the year to identify unusual payroll relationships for testing. We performed systems testing, tests of controls and analytical review of staff salary and levels.	All audit testing in this area was executed as planned with no issues to be reported.

INTERNAL CONTROL MATTERS

During the course of our audit, we performed the following procedures with respect to the Company'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
In previous audit, it was noted that there were weaknesses in some of the controls around purchases.	During the course of this year's audit we tested the design, implementation and effectiveness of the controls around purchases and did not note any deficiencies.

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.

APPENDIX A: REPRESENTATION LETTER

April 6, 2021

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, 2020, 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 February 1, 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.
- There were no uncorrected misstatements that are material to the financial statements as a whole. There were not journal entries recorded as a result of your audit.

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.

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.

- 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, Chief Administrative Officer

Tracey Jones, Financial Officer

APPENDIX B: MANAGEMENT LETTER



Tel: 604 688 5421
Fax: 604 688 5132
vancouver@bdo.ca
www.bdo.ca

BDO Canada LLP
Unit 1100 - Royal Centre
1055 West Georgia Street
Vancouver, BC V6E 3P3 Canada

Direct Line: 604-646-3389
E-mail: bszabo@bdo.ca

March 31, 2021

Ms. Tracey Jones, Financial Officer
Village of Harrison Hot Springs
PO Box 160
495 Hot Springs Road
Harrison Hot Springs, BC
V0M 1K0

Dear Ms. Jones:

The objective of an audit is to obtain reasonable assurance whether the financial statements are free of any material misstatement and it is not designed to identify matters that may be of interest to management in discharging its responsibilities. Accordingly an audit would not usually identify all such matters.

During the course of our audit of the financial statements of Village of Harrison Hot Springs for the year ended December 31, 2020, we did not encounter any significant matters which we believe should be brought to your attention.

This communication is prepared solely for the information of management 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 cooperation and assistance which we received during the course of our audit from you.

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

Yours truly,

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

APPENDIX C: INDEPENDENCE LETTER

March 31, 2021

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, 2020.

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.

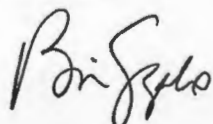
We have prepared the following comments to facilitate our discussion with you regarding independence matters arising since April 9, 2020, the date of our last letter.

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 up to the date of this letter.

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

Bla)

VILLAGE OF HARRISON HOT SPRINGS



REPORT TO COUNCIL

TO: Mayor and Council DATE: March 22, 2021
FROM: Ken Cossey, MCIP, RPP FILE: 3900-02
SUBJECT: Development Procedures Amendment Bylaw

ISSUE:

Seeking approval to amend the Village's Development Procedures Bylaw No., 1090, 2016.

BACKGROUND:

As per the requirements of the *Local Government Act*, the Village has in place *Development Procedures Bylaw Number 1090, 2016*. This bylaw is required as the Village has in place both an adopted Official Community Plan Bylaw (OCP) and an adopted Zoning Bylaw. This type of bylaw is required as it outlines the process that the Village uses when either issuing a permit or looking at an amendment to either of or both the Zoning Bylaw and the OCP Bylaw. As this bylaw is five (5) years old, an administrative review was completed, and it was determined that various updates were required. In summary the amendment changes are outlined below.

1. Revised the definition of a Highway, so that the definition is the same as the one used in the current Zoning Bylaw. For your reference and review the change is outlined in text section 2.1 of the amendment bylaw.
2. Added a new definition of Works and Services. The definition was taken from the new draft Subdivision Servicing Bylaw. In addition to using the new definition we needed to insert the new definition into various parts of the bylaw. For your reference and review the changes are outlined in text sections 2.2, 2.4, 2.7, 2.12, and 2.15 of the amendment bylaw.
3. Changed shall to must in various parts of the current bylaw. For your reference and review the changes are outlined in text sections 2.3, 2.6, and 2.16 of the amendment bylaw.
4. Cleaned up some typos. For your reference and review the changes are outlined in text sections 2.5, 2.8, 2.13, and 2.14 of the amendment bylaw.
5. Inserted new APC meeting requirements. This is needed to clarify that the applicant may make a presentation to the APC and answer any questions that the APC may have with respect to their application. This type of clarity removes any expectation that staff is going to make a presentation on behalf of the applicant. As the APC meeting is an open public meeting, this will also provide

the community the ability to hear additional details on the proposed application, prior to any public hearing being held. For your reference and review the change is outlined in text section 2.9 of the amendment bylaw.

6. It creates a new development review process. The current process requires that staff come to Council on every application and requested approval to work on the application. On occasion Council have asked staff to provide additional comments on the application which staff cannot answer, as we have not done any work or research on the application. With the amended bylaw Council has preapproved staff to work on the application only. This work will include any research findings that staff may have come across and it will outline any impacts that the development may have on the neighbourhood, if applicable. For your reference and review the changes are outlined in text sections 2.10, 2.11, and 2.20 of the amendment bylaw.
7. Removed the concept of minor variance. For your reference and review the changes are outlined in text sections 2.17, 2.18, and 2.19 of the amendment bylaw.

RECOMMENDATION:

THAT Development Procedures Amendment Bylaw No., 1160, 2021 be given first, second and third readings.

Respectfully submitted;

**REVIEWED BY and CONCURRENCE
with the RECOMMENDATIONS:**

Ken Cossey

Ken Cossey, MCIP, RPP,
Planning Consultant

Madeline McDonald

Madeline McDonald, CAO

Attachment (1)

Village of Harrison Hot Springs Development Procedures
Amendment Bylaw 1160, 2021

To: Village of Harrison – Planning & Development

Letter of Authorization


I Erwin Mayr, registered owner of

Civic Address: 846 Hot Springs Rd, Harrison Hot Springs, BC

Legal Address: Lot 4, Section 12, Township 4, Range 29, West of the 6th Meridian,
New Westminster District, Plan 60104
P.I.D. : 002-354-722

Authorize Guliker Design Group Inc. to act as my/our Authorized Agent in
the following matter:

Apply for and obtain Development Variance Permit for the above stated address.

DocuSigned by:


FE038D69837D4A4...
Erwin Mayr

Date: 2021-03-31



VILLAGE OF HARRISON HOT SPRINGS BYLAW NO. 1160, 2021

A bylaw to amend Village of Harrison Hot Springs Development Procedures Bylaw No. 1090, 2016

WHEREAS the Mayor and Council has deemed it advisable to amend the Village of Harrison Hot Springs Development Procedures Bylaw No. 1090, 2016, as adopted December 19, 2016;

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

CITATION

1. This Bylaw may be cited for all purposes as the "**Village of Harrison Hot Springs Development Procedures Amendment Bylaw No. 1160, 2021**".

2. TEXT AMENDMENTS

- 2.1 Development Procedures Bylaw 1090, 2016 is hereby amended by inserting after the Highway definition the following after the word "time", "but specifically excludes the following:

- Ferry Approach,
- Ferry Terminal,
- Right-of-ways on any Parcel of Land, and
- Tunnel;"

- 2.2 Development Procedures Bylaw 1090, 2016 is hereby amended by deleting in its entirety the definition of Village and inserting after the definition of "Revised Application" the following:

"Village

means the Village of Harrison Hot Springs; and

Works and Services

means any public service, facility or utility which is required or regulated by the Village's Subdivision Servicing Bylaw, as amended from time to time, and without restricting the generality of the foregoing includes: the supply and distribution of water; collection and disposal of sanitary sewage and drainage water; street lighting; highways, access roadways, curbs, gutters, and sidewalks; and natural gas, power, telephone and cablevision services."

- 2.3 Development Procedures Bylaw 1090, 2016 is hereby amended by deleting the following word "shall" in section 8.1 after the word documents, and before the word in and inserting in its place the following word "must not".
- 2.4 Development Procedures Bylaw 1090, 2016 is hereby amended by deleting the following word "work" in section 8.1(a) after the word perform, and before the word in, and inserting in its place the following words "Works and Services".
- 2.5 Development Procedures Bylaw 1090, 2016 is hereby amended by deleting the following words "shall be" in section 8.2 after the word It, and before the word the, and inserting in its place the following word "is".
- 2.6 Development Procedures Bylaw 1090, 2016 is hereby amended by deleting the following words "shall" in section 8.2 after the word representative and before the word carry and inserting in its place the following word "must".
- 2.7 Development Procedures Bylaw 1090, 2016 is hereby amended by deleting the following word "work" in section 8.2 after the word the, and before the word in, and inserting in its place the following words "Works and Services".
- 2.8 Development Procedures Bylaw 1090, 2016 is hereby amended by deleting the following word "the" in section 9.1 after the word "process", and before the word "Council".
- 2.9 Development Procedures Bylaw 1090, 2016 is hereby amended by inserting a new paragraph 1 under "Agency Referral Process", after paragraph 12.1,1, as follows:
 - "12.1.2 If a referral is made to the Advisory Planning Commission, an applicant may attend the meeting and make a presentation to the Advisory Planning Commission. Following the Applicant's presentation, the Advisory Planning Commission members may ask the Applicant to provide clarification on any point in their presentation."
- 2.10 Development Procedures Bylaw 1090, 2016 is hereby amended by deleting the following in its entirety, after "number 13.0" and before "The". "After the Village has reviewed the Application and it has been deemed a completed Application including the payment of the required fees paid, staff must create an initial report, to seek approval from Council to refer the Application and to seek approval from Council to process the Application."
- 2.11 Development Procedures Bylaw 1090, 2016 is hereby amended by inserting the following after "number 13" and before "The". "After an Application has been received including the payment of the required fees, staff are authorized to work on the Application and create an initial report for Council." And inserting after the words "Planning Department", and before "number 13.1", "including any potential impacts that the development may have on the neighbourhood or on the operations of the current services provided by the Village."

- 2.12 Development Procedures Bylaw 1090, 2016 is hereby amended by deleting the following word "works" in section 15.3(a) after the word the, and before the word under, and inserting in its place the following words "Works and Services".
- 2.13 Development Procedures Bylaw 1090, 2016 is hereby amended by inserting the following word "taken" in section 15.5 after the word Funds, and before the word under.
- 2.14 Development Procedures Bylaw 1090, 2016 is hereby amended by inserting the following word "the" in section 15.5 after the word under, and before the word security.
- 2.15 Development Procedures Bylaw 1090, 2016 is hereby amended by deleting the following word "work," in section 15.5 after the word such, and before the word repair, and inserting in its place the following words "Works and Services".
- 2.16 Development Procedures Bylaw 1090, 2016 is hereby amended by deleting the following word "shall," in section 17.2 after the word revoked, and before the word immediately, and inserting in its place the following word "must".
- 2.17 Development Procedures Bylaw 1090, 2016 is hereby amended by deleting the following word "minor," in section 20.0 after the word A, and before the word variance.
- 2.18 Development Procedures Bylaw 1090, 2016 is hereby amended by deleting the following word "minor," in section 20.0(a) after the word the, and before the word variance.
- 2.19 Development Procedures Bylaw 1090, 2016 is hereby amended by deleting the following word "minor," in section 20.0(c) after the word the, and before the word variance.
- 2.20 Development Procedures Bylaw 1090, 2016 is hereby amended by deleting in its entirety Schedule "A" and inserting in its place a revised Schedule "A" as attached.

READ A FIRST TIME THIS _____ DAY OF _____, 2021

READ A SECOND TIME THIS _____ DAY OF _____, 2021

READ A THIRD TIME THIS _____ DAY OF _____, 2021

ADOPTED THIS _____ DAY OF _____, 2021

Mayor

Corporate Officer

**"SCHEDULE "A"
PART 14 APPLICATION PROCESSING FLOWCHART**

