



REGULAR MEETING OF COUNCIL AGENDA

DATE: 2023.06.27

LOCATION: Council Chambers – City Hall

TIME: 6:00 p.m.

413 Fourth Street, Kaslo

1. Call to Order

2. Adoption of the Agenda

2.1 Adoption of the Agenda for the 2023.06.27 Council Meeting

3. Adoption of the Minutes

3.1 Adoption of the Minutes of the 2023.06.13 Council Meeting

4. Delegations

4.1 FireSmart

4.2 Kaslo Baseball Association

5. Information Items

5.1 Council Reports

5.2 Committee Minutes

5.2.1 2023.06.14 Events Committee Meeting

5.2.2 2023.06.19 Asset Management Committee Meeting

5.3 Staff Reports

5.3.1 CAO Report

5.3.2 Tree Planting Update

5.3.3 2022 Statement of Financial Information (SOFI) Report

5.4 Correspondence

5.4.1 Racquet Club Update & Invitation

5.4.2 Funding Opportunities UBCM

5.5 2023.06.27 Circulation Package

6. Question Period

7. Business

7.1 Annual Report

To consider adoption of the Village of Kaslo's 2022 Annual Report.

7.2 Bylaw 1293 Reserve Amendment

To give a final to a bylaw that amends Consolidated Reserve Fund bylaw 1159 to add a separate reserve for the Growing Communities Fund grant monies.

7.3 Union of British Columbia Municipalities

7.3.1 Meeting Requests

7.3.2 Attendance

To authorize attendance at the 2023 UBCM Convention in Vancouver.

7.4 Temporary Use Permit – South Beach

To consider a request for a Temporary Use Permit to allow camping at South Beach in conjunction with the 2023 Jazz Fest.

7.5 Library Movie Night

7.5.1 Street Closure

7.5.2 Noise Abatement

To consider the Kaslo & District Public Library's request to hold an outdoor movie night fundraiser event at the Logger Sports grounds.

8. Late Items

9. In Camera Meeting

10. Raised from In Camera Meeting

11. Adjournment



DATE: 2023.06.13

LOCATION: Council Chambers – City Hall

TIME: 6:00 p.m.

413 Fourth Street, Kaslo

PRESENT:	Chair:	Mayor Hewat
	Councillors:	Bird (arrived 6:06), Brown, Lang, Leathwood
	Staff:	CAO Dunlop, CO Allaway
	Public:	2

1. Call to Order

We respect and recognize the First Nations within whose unceded lands the Village of Kaslo is situated, including the Ktunaxa, Sinixt, and Sylix People, and the Indigenous and Metis Residents of our community.

The meeting was called to order at 6:00 p.m.

2. Adoption of the Agenda

2.1 Adoption of the Agenda for the 2023.06.13 Council Meeting

185/2023 Moved, seconded and CARRIED

THAT the Agenda for the 2023.06.13 Regular Meeting of Council be adopted as presented.

3. Adoption of the Minutes

3.1 Adoption of the Minutes of the 2023.05.23 Regular and the 2023.05.30 Committee of the Whole Council Meeting.

186/2023 Moved, seconded and CARRIED

THAT the Minutes for the 2023.05.23 Regular and the 2023.05.30 Committee of the Whole Council Meeting be adopted as presented.

4. Delegations – Nil

5. Information Items

5.1 Council Reports

5.1.1 Councillor Leathwood extended an invitation to attend the Indigenous Learning Recognition event at JV Humphries school.

5.1.2 Councillor Brown advised he will be attending the Kaslo & District Community Forest Society meeting later this week.

5.1.3 Mayor Hewat reported on the West Kootenay Boundary Regional Hospital District executive meeting held today and advised that they will be seeking Union of British Columbia Municipalities meetings with the Premier, Minister of Health and Minister of Housing to discuss expanding long-term care beds in smaller communities as a means of addressing the current housing crisis.

5.2 Committee Minutes

5.2.1 2023.04.17 Liquid Waste Monitoring Committee meeting recommendations

187/2023

Moved, seconded and CARRIED

THAT staff report to the Liquid Waste Monitoring Committee regarding the Village's ability to regulate discharge from high-volume users.

188/2023

Moved, seconded and CARRIED

THAT staff report to the Liquid Waste Monitoring Committee regarding increasing the minimum taxable frontage to 40 (or 50) feet, increasing the minimum taxable frontage for strata properties and reviewing the maximum parcel tax frontage.

5.3 Staff Reports

5.3.1 CAO Dunlop reported on municipal operations and provided an update on active projects.

5.4 Correspondence

5.4.1 Minister Kang 2023.05.24

5.4.2 Ministry of Municipal Affairs 2023.05.24

5.4.3 Office of the Premier 2023.05.24

5.4.4 2024 Budget Consultation - MLA Anderson

5.5 2023.06.13 Circulation Package

189/2023

Moved, seconded and CARRIED

THAT Council dissolve into Committee of the Whole to receive questions from the public.

6. Question Period – Nil

190/2023

Moved, seconded and CARRIED

THAT Council rise from Committee of the Whole.

7. Business

7.1 Bylaw 1293 Reserve Amendment

191/2023

Moved, seconded and CARRIED

THAT Consolidated Reserve Fund Amendment Bylaw 1293, 2023 be read three times.

7.2 Bylaw 1294 Municipal Ticketing Information

192/2023

Moved, seconded and CARRIED

That Municipal Ticket Information Bylaw 1294, 2023 be given first and second reading, and referred to a Committee of the Whole meeting, to be scheduled.



7.3 Canadian Broadcasting Corporation Lease Authorization

193/2023

Moved, seconded and CARRIED

THAT the Village of Kaslo lease municipal lands legally described as Lots 19, 20, 29 & 30, Block 28, Plan 393, District Lot 208, Kootenay Land District (100 block of E Ave) Kaslo BC to CBC for a 5 year term starting February 1, 2023 and ending January 31, 2028, at a cost of \$1000/year for 2023, with 2% annual increases in each subsequent year of the term.

7.4 Pride – Kaslo and Area Youth Council

7.4.1 Pride Presentation

7.4.2 Street Closure Request

194/2023

Moved, seconded and CARRIED

THAT the Kaslo and Area Youth Council be granted permission to paint a rainbow crosswalk on the south side of Front Street at the intersection with Fourth Avenue; and

THAT Fourth Street be temporarily closed between Penny Lane and Front Street to permit painting of the rainbow crosswalk and the 2023 Pride Celebration, from 3:30 pm Friday, June 23 to 9:00 am Saturday, June 24, 2023; and

THAT the Village provide a grant-in-aid to the Kaslo Community Services Society to offset the costs of renting Legacy Park and securing a Street Closure Permit for the 2023 Pride Celebration on June 24, 2023; and

THAT the Mayor deliver the 2023 Pride Proclamation on behalf of the Village of Kaslo at the 2023 Pride Celebration; and

THAT the Village of Kaslo raise the Progressive Pride flag at City Hall during the 2023 Pride Celebrations until the end of June.

7.5 Neighbourhood Small Grants – Osprey Community Foundation

195/2023

Moved, seconded and CARRIED

THAT the Village of Kaslo disburse the Neighbourhood Small Grants in collaboration with the Osprey Foundation.

7.6 Public Wharf Repair

196/2023

Moved, seconded and CARRIED

THAT a maximum of \$6,400.00 be withdrawn from the COVID-19 Safe Restart Grant to facilitate the purchase of a boat wharf ramp.



7.7 North Kootenay Lake Arts & Heritage Council Banners

197/2023

Moved, seconded and CARRIED

THAT the Village of Kaslo agrees to seasonally install and remove banners provided by the North Kootenay Lake Arts Council on Front Street; and

THAT the Corporate Officer is authorized to sign an agreement to this effect.

8. Late Items – Nil

9. In Camera Meeting

198/2023

Moved, seconded and CARRIED

THAT Council now recess and reconvene in-camera with the public excluded under Sections 90(1) (e), (l), and (m) of the Community Charter.

The open meeting recessed at 6:41 p.m.

The open meeting reconvened at 7:24 p.m.

10. Raised from In Camera Meeting

10.1 C. Beck Utility Bill

IC64/2023

Moved, seconded and CARRIED

THAT the appeal regarding 2023 water charges for 420 A Avenue be denied.

10.2 Stellar/High Terrain Aerodrome Lease

IC65/2023

Moved, seconded and CARRIED

THAT subject to the agreement of both lessees, the Village of Kaslo agrees to terminate the lease of Kaslo Aerodrome Hangar Lot #5 (EPP116086) held jointly by Stellar Heli-Skiing and High Terrain Helicopters.

IC66/2023

Moved, seconded and CARRIED

THAT public notice be given of the Village's intent to lease Kaslo Aerodrome Hangar Lot #5 (EPP116086) for a term ending December 31, 2026, at a cost of \$3,339.69 in 2023 with 2% increases in each subsequent year, including the cost of advertising, to Stellar Heli-Skiing.

10.3 Kemball Taxation

IC67/2023

Moved, seconded and CARRIED

THAT all 2023 property taxes and parcel taxes for the Kemball Memorial Building be paid by the Village of Kaslo.



10.4 Gravel Pit Lease Expiry

IC68/2023

Moved, seconded and CARRIED

THAT Stan Baker Trucking Ltd is permitted to keep equipment at the Reservoir Pit through September 30, 2023, but no further extraction is permitted after expiry of the current lease agreement on June 30, 2023.

11. Adjournment

The meeting was adjourned at 7:24 p.m.

CERTIFIED CORRECT:

Corporate Officer

Mayor Hewat

DRAFT





DELEGATION REQUEST FORM

We are collecting your personal information under section 26(c) of the Freedom of Information and Protection of Privacy Act for the purpose of processing your request to appear as a delegation at a Council Meeting. If you have questions about our collection of your information, please contact the Privacy Officer at corporate@kaslo.ca or 250-353-2311 x105.

Name of Applicant: Kenya Boun

On behalf of: The Village of Kaslo (and Cathro Consulting, FireSmart)

Mailing Address: [REDACTED]

Local Street Address: [REDACTED]

Phone: [REDACTED]

Email: [REDACTED]

Please describe the issue that you would like to address:

We would like to provide updates on the present and future activities of the Kaslo FireSmart Youth Coordinator This would include general updates on FireSmart activities in Kaslo, and how partners such as the RDCK Wildfire Mitigation Specialist Jessie Lay aid activities

Preferred appearance date: June 27, 2023

Please note:

- All requests must be received no later than noon on the Tuesday preceding the meeting date.
- All supporting materials that will be presented to Council must be submitted with the Delegation Request Form.
- Delegations will have 10 minutes to present information to Council. Council may ask questions after the presentation.
- If you have any questions about appearing as a delegation, or about the Council Meeting process generally, please contact staff for assistance.

[REDACTED]
SIGNATURE

June 7, 2023
DATE

FireSmart Youth Coordinator Activities

June 27 Village Delegation

Since May 1st, the newly appointed Kaslo FireSmart Youth Coordinator Kenya Blouin has been busy getting projects started and putting on engagement events. Here is an outline of the activities Kenya has been undertaking since her appointment May 1st.

Early May:

- Attended the Wildfire Resiliency and Training Summit in Vancouver with John Cathro.
- Began reaching out to possible partners and stakeholders for FireSmart engagement activities.

Late May:

- Created an outline for the new FireSmart page on the Village of Kaslo Website.
- Became a certified Local FireSmart Representative (LFR).
- Gave the first J.V. Humphries class presentation. Kenya came into Sarah Pollick's grades 1-3 class and presented about how Wildfires impact the forest and people, what FireSmart is and what they are doing, and who Ember, the FireSmart Fox, is. This class also created a FireSmart Banner to be used at the Saturday Markets, and got a chance to meet the Volunteer Fire Department and see their Fire Engine.



Early June:

- Came into the Grades 8 and 10 classes at J.V.H. and spoke about how and why Wildfire Activity is getting worse, how Wildfires impact communities and forests, how FireSmart is working to create community resiliency, and some career opportunities in the wide Wildfire World.
- Attended the first Kaslo Saturday Market with the Primary FireSmart Banner!
- Helped organize and attended the Kaslo Community FireSmart Day. I partnered with the Kaslo Youth Centre and borrowed their pin maker – so kids and adults that came by the FireSmart Day

made some FireSmart pins! I also arranged to bring in our special mascot – Ember the FireSmart Fox! Huge thank you to Heather Stark for wearing the suit.

- Helped build the Kaslo FireSmart Engagement Plan, to be used by the FireSmart Committee and Cathro Consulting to coordinate engagement efforts.



Late June:

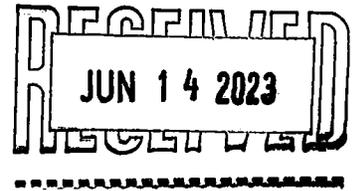
- Organized and ran a FireSmart Demonstration Project with the J.V.H. Outdoor Adventures (OA) Class. They did some Fuel Mitigation work on a lot of forested Village land on Rainbow Dr. just north of the Kaslo Bay. The OA Class was awesome.

- Came into the grades 11, 9, and 5 classes at J.V.H. to talk about FireSmart (similar topics to the other classes). I tried to use Minecraft (a video game) with the grade 9s and 5s to let the students experience actually “FireSmarting” a house.
- Attended the second Saturday Market – bringing bubbles this time to add to the atmosphere and start conversations while making friends with children.





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Name of Applicant: Jo Dawie

On behalf of: Kaslo Baseball Association

Mailing Address: [Redacted]

Local Street Address: Jimmy Park

Phone: [Redacted]

Email: [Redacted]

Please describe the issue that you would like to address:

Renewing Delegates, work permits, Insurance for work

Preferred appearance date: June 27th

Please note:

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- All supporting materials that will be presented to Council must be submitted with the Delegation Request Form.
- Delegations will have 10 minutes to present information to Council. Council may ask questions after the presentation.
- If you have any questions about appearing as a delegation, or about the Council Meeting process generally, please contact staff for assistance.

[Redacted Signature]

SIGNATURE

June 14/23

DATE



Mayors Report to Council

Regular Council Meeting

Tuesday, June 27, 2023

The following is a summary of the meetings/activities that I have participated in since my last written report as well as a list of upcoming meetings. If you have any questions about any of the meetings, please don't hesitate to ask.

Please see the bottom of my report for Kaslo's current Community Development grant balance.

May 17th

Joint Resource Recovery Committee

May 18th

RDCK Board

We had a delegation from Living Lakes Canada. They presented on the Foreshore Inventory Mapping Project survey done on Arrow Lakes in 2022-2023.

- The FIMP project maps shoreline habitats, assesses habitat values and establishes Shoreline Development Guidelines to conserve ecosystems, support climate resiliency and protect species of conservation concern.

The following resolution were passed at the meeting.

- That the Board approve \$6,500 in funding to support a Lardeau Valley Opportunity LINKS Society pilot of residential power back up/renewable home assessment & rebates, to be paid from the Community Sustainable Living Service (S105).

- That the Board approve the RDCK extend the Goods and Services Agreements with Green For Life Environmental Inc. for Satellite Depot Material Collection and Transportation Services and Industrial, Commercial and Institutional Recycling Services for the period June 1, 2023 to May 31, 2024.

- That the Board direct staff to prepare and release a Request for Proposal to provide Satellite Depot Material and Transportation Services and Industrial, Commercial and Institutional Recycling Services in the West, Central, and East Sub-regions for a three year period to start June 1, 2024 with two one year extensions.

- That the Board approve the RDCK enter into a Service Agreement with Environmental 360 Solutions Ltd. with the total estimated contract value \$319,464.75, subject to hazardous waste unit quantities and annual inflation for the provision of the required services for the Household Hazardous Waste roundup events for the period June 1, 2023 to November 30, 2025 with the possibility of two 1 year extensions.

- That the Board authorize staff to purchase up to five organic waste roll off bins from the vendor responding to the Request For Quotes process that meets all requirements and represents best overall value to the RDCK, up to a total cost of \$100,000 (excluding GST) with the cost to be evenly split by the Service S188 Refuse Disposal (West Subregion) (up to \$50,000) and Service S187 Refuse Disposal (Central Subregion) (up to \$50,000), Capital Expenditures.

- That the Board direct Staff to proceed with the submission to the Ministry of Environment and Climate Change Strategy of notification of landfill operational permit abandonment at all eleven (11) identified Legacy Landfills in the RDCK, in a phased manner.

- That the Regional District of Central Kootenay manage and administer the Ktunaxa Nation Council's successful grant applications for the Kootenay Lake Partnership initiatives, and be compensated for that work through the administration fee included in the grant award.





Mayors Report to Council

- That the Resident Direct (ReDi) funding proposals listed in Attachment A of the 2023 ReDi Grants Board Report dated April 19, 2023 from Micah Nakonechny be approved, and that the funds be disbursed from Service X101 – Columbia Basin Trust Grants allocated to each area as listed. I have only listed the grants awarded from the Area D/Kaslo allotment. – Report included.

May 19th to 22nd

Kaslo May Days Celebrations

The weekend was packed with many great events coordinated by the Kaslo and Area Chamber of Commerce. Thanks to all of the individual organizations who organized events: Slow Pitch, Kaslo Car Show, Kaslo Logger Sports to name a few.

May 23rd

FCM Board of Directors meeting

The board met to discuss and approve the Financial Statements for March 31, 2023. There was also a report received from the Finance and Audit Committee.

Regular Council meeting

May 24th to May 29th

FCM Annual Conference in Toronto – see my separate report.

May 30th

Committee of the Whole meeting re: Food trucks and Noise Bylaw

May 31st

Library Fundraising Committee

We discussed the possibility of having an event on July 1st in conjunction with the Kootenay Lake Historical Society Homecoming Event.

June 2nd

Kaslo & District Senior Citizen's Association 50th Birthday celebration on the grounds of the Kemball Memorial Centre.

Tours of the renovated building were given and there were refreshments provided and entertainment was provided by the Moon Family Band.

June 5th to 9th

Municipal Asset Management Plan (MAMP) Program Steering Committee meetings

Staff gave members a glimpse of the upcoming videos and resources that have been developed.

There was discussion about resource mobilization and the end of programming.

We received an update on the Adaptation Program, a presentation on Year 7 of the program, the Risk Register and budget.

Staff presented the Year 8 Annual Workplan for approval.

One of the final items was Membership on the Program Steering Committee and the Technical Working Group. Since I was not elected to the FCM board, it is likely that I will not retain my position on the Program Steering Committee.





Mayors Report to Council

June 9th

Grand opening of Penny Lane Apartments

I attended this event along with CAO Dunlop, MLA Anderson, Director Watson and Kaslo Housing Society board members. Representatives from New Commons Developments and North Mountain Construction were on hand and tours were conducted.

June 9th to 11th

Columbia Basin Trust Symposia in Trail - CAO Dunlop and I attended this event.

Will Nixon did a great job as the MC over the weekend.

During the opening ceremony, we saw the video of CBT's creation story featuring several of the original people who were instrumental in forming the Columbia Basin Trust.

MLA Katrine Conroy Minister, who is the minister of all things Columbia, joined us for the symposia.

We were given the opportunity to enjoy dinner from one of the 4 food trucks that were on site for the evening. During the dinner break we enjoyed some music by the Doggone Brothers.

After dinner, we were treated to several different presentations and some great entertainment.

Ian and I enjoyed our front row seats which gave me the opportunity to take some photos.

Claire Dibble is a project-based artist, photographer, and writer based in Golden. She told the story of her source-to-sea solo kayak trip on the Columbia River from July to October 2019. She travelled 2,000km over 112 days and saw 14 dams. <https://www.clairedibble.com/watershed>

Bonnie Harvey is a champion for the Ktunaxa First Nation. She is committed to ensuring its language and culture live on. She told her story in a very engaging way, encouraging audience participation.

Lucas Myers gave a performance that was as entertaining as always.

In Kaslo we know him for his Kaslovia performance that he developed for Kaslo's 125th birthday.

At the Symposia he appeared as Randy from Erickson.

Day 2 started with a pancake breakfast catered by the Trail Smoke Eaters.

There were Our Trust, Our Future facilitated discussions which were captured and later presented by Zaynab Mohammed who is a spoken word poet.

This was followed by a question-and-answer session by CEO Johnny Strilaeff and Board Chair Joceyln Carver. Participants were encouraged to submit questions via the Whova app or in the box provided.

Rather than a large group dinner, attendees were given 6 different for restaurants to dine at.

Due to unforeseen circumstances, our Keynote Speaker was delayed so the evening was rearranged, and Maritime Kitchen Party took the stage early.

After a slight diversion, Rick Mercer made his way from the Kelowna airport and it was definitely worth the wait as he gave a very entertaining performance.





Mayors Report to Council

June 12th

Kaslo & Area Economic Development Commission

We had a delegation from Chelsea Jones from Lardeau Valley Opportunity LINKS Society.

We discussed the CERIP grant funded project and Imagine Kootenay.

Greater Nelson Housing Entity Study – Local Government Training and Engagement held at the Community Futures Central Kootenay Training Room

Sandy Mackay of M'akola Development Services led participants through the Housing Action Plan that was prepared and sought input on the best way forward. The final plan is anticipated to be brought forward in September.

June 13th

Community Sustainable Living Advisory Committee

West Kootenay-Boundary Regional Hospital District Executive Committee meeting

Regular Council meeting

June 14th

Joint Resource Recovery

Kaslo Events Committee

We discussed Kaslo's Birthday Celebration which will be held on Friday, August 11th. The 2023 Citizen of the Year will be presented at this event.

Library Fundraising Committee

There was discussion regarding holding an event on July 1st which will tie in with the celebrations being planned by the Kootenay Lake Historical Society.

June 15th

RDCK Board

We had a delegation from the Okanagan Nation Alliance who gave a fisheries updates including, Fish in Schools, Invasive Northern Pike and Salmon Reintroduction.

The following resolution were passed at the meeting.

That the Board direct staff to complete Step 2 of Community Sustainable Living Advisory Committee project evaluation to create a natural asset management plan for the Quartz Creek Watershed prepare a workplan and budget.

That the Board authorize staff to enter into a Services Agreement with Frazer Excavation Ltd. for Wood Waste Reduction Services at various Resource Recovery sites for the period of September 1, 2023 to August 31, 2025 with the eligibility of three one year extensions, at a total servicing fee of \$13.50 per cubic meter, equating to an estimated total 2 year contract value of \$477,549 plus GST, and that the Chair and Corporate Officer be authorized to sign the necessary document.





Mayors Report to Council

That the Board authorize staff to enter into a Services Agreement with Frazer Excavation Ltd. for Wood Waste Reduction Services at various Resource Recovery sites for the period of September 1, 2023 to August 31, 2025 with the eligibility of three one year extensions, at a total servicing fee of \$13.50 per cubic meter, equating to an estimated total 2 year contract value of \$477,549 plus GST, and that the Chair and Corporate Officer be authorized to sign the necessary document.

There was a lot of discussion regarding the engagement the continued development and implementation of the RDCK Climate Actions. There were amendments to the recommendation, so I don't have the actual motion.

The Board approve the RDCK entering into an agreement with B.A. Blackwell Ltd. not to exceed \$150,000 to complete the development of the Community Wildfire Resiliency Plans, that the project be funded through A101 Emergency Services via UBCM-CRI grant funds.

The following Financial Services Grants were approved regarding the services shared with Area D:

S150 - SEARCH & RESCUE	27,000.00 Kaslo Search and Rescue Society
S194 - KASLO & DISTRICT LIBRARY	118,100.00 Kaslo & District Public Library Association
S221 - COMM FACILITY - REC & PARKS	7,000.00 Ainsworth Recreation Association
S221 - COMM FACILITY - REC & PARKS	8,755.00 Argenta Community Association
S221 - COMM FACILITY - REC & PARKS	10,000.00 Johnson's Landing Community Association
S221 - COMM FACILITY - REC & PARKS	54,000.00 Kaslo & District Arena Association
S221 - COMM FACILITY - REC & PARKS Association Reserves)	10,000.00 Village of Kaslo (Kaslo & District Arena
S221 - COMM FACILITY - REC & PARKS	10,000.00 Village of Kaslo - Regional Park
S221 - COMM FACILITY - REC & PARKS	10,000.00 Kaslo Curling Club
S221 - COMM FACILITY - REC & PARKS	41,704.00 Lardeau Valley Community Club
S221 - COMM FACILITY - REC & PARKS	11,500.00 Village of Kaslo (Recreation Grants)

CFO Yev Malloff provided a report on the allocation of Growing Communities Fund and the following resolution was passed.

That the board direct staff to allocate Growing Communities Funds (GCF) to each service for a total of \$3,925,000 allocated as outlined in the table in the Board Report dated May 24, 2023 from Yev Malloff.

A report was received from Tom Dool regarding the formation of a West Transit Services Committee. A report will be brought back in the future outlining the steps for establishing the committee.

The board supported my request to apply for Committee membership on the Federation of Canadian Municipalities board.

June 19th

Asset Management Committee

The minutes of this meeting are part of this agenda package.

June 20th

Kaslo and Area Chamber of Commerce meeting

John Addison attended as a delegation on behalf of the Kaslo FireSmart Committee and talked about the importance of making Kaslo a FireSmart Community.

A report was provided regarding the 2023 May Days celebrations and an update was provided regarding the Kaslo Artscape project.





Mayors Report to Council

June 21st

Kootenay Lake Historical Society – Indigenous Peoples Day

Janice Alpine, who is a Business Development Officer/Tourism Engagement with the Ktunaxa Nation joined members of the board and the 125 Event Committee in the Ladies Salon on the SS Moyie.

I was asked to read the Traditional Land Acknowledgement statement on behalf of KLHS.

Janice spoke about building meaningful relationships and the story of the Ktunaxa in our area then answered questions from those in attendance.

Library Fundraising Committee

Plans for the July 1st Carnival in Vimy Park were finalized.

June 22nd

Nelson and Kootenay Lake Tourism AGM

This event was held in Ainsworth. We started the afternoon with a visit to the JB Fletcher Store which was established in 1896 and has been beautifully restored over the last several years.

We then moved to the Ainsworth Hot Springs Resort where refreshments were provided and the AGM was held.

June 24th

Kaslo Pride Celebration

I attended the celebration held in Legacy Park and read the Pride Proclamation.

JV Humphries School Graduation Ceremony

I attended the ceremonies where I offered congratulations to the graduates on behalf of the Village and presented our bursary to Greyson Scott.

Upcoming Meetings

June 27th - Regular Council meeting

June 28th - All Recreation Commission meeting

July 1st

Kaslo & District Public Library Carnival in Vimy Park

Kootenay Lake Historical Society Canada Day events

July 11th - Regular Council meeting

July 17th – Health Advisory Committee meeting

July 18th – Committee of the Whole meeting

July 19th - Joint Resource Recovery





Mayors Report to Council

July 20th - RDCK Board

July 23rd - Strategic Planning

July 24th – Imagine Kootenay Steering Committee

July 25th
Kaslo Events Committee

Regular Council Meeting

Respectfully submitted,
Mayor Suzan Hewat

KASLO	2022 carry forward			\$	94,113.45
	Kootenay Lake Historical Society	16-Mar-23	6,500.00		
	Village of Kaslo	16-Mar-23	5,000.00		
	2023 Budget Allocation	31-Mar-23			22,625.00
	Village of Kaslo	18-May-23	19,640.50		
	Total grants issued to date		31,140.50		
	Total Available Funds			\$	85,597.95



Area	Organization	Project Title	Award
Area D/Kaslo	ANKORS (AIDS Network Kootenay Outreach and Support Society)	Walk With Me: Survivors Gaining Strength Together Outdoors	\$ 100.00
Area D/Kaslo	Friends of Kootenay Lake Stewardship Society	Kootenay Lake Osprey Nest Monitoring Program	\$ 500.00
Area D/Kaslo	Friends of Kootenay Lake Stewardship Society	Kootenay Lake Watershed Monitoring Program	\$ 700.00
Area D/Kaslo	Friends of Kootenay Lake Stewardship Society	Kootenay Lake Trash Clean-ups	\$ 210.00
Area D/Kaslo	Greater Trail Hospice Society	West Kootenay Nav-CARE	\$ 60.00
Area D/Kaslo	Health Arts Society	Concerts in Care	\$ 950.00
Area D/Kaslo	JVH School	School Marimba (music enhancement)	\$ 3,000.00
Area D/Kaslo	Kaslo & District Public Library Association	Adult & teen maker programs	\$ 600.00
Area D/Kaslo	Kaslo and Area Youth Council	KAYC Youth Care & Operations Manual	\$ 700.00
Area D/Kaslo	Kaslo Community Acupuncture Society	Kaslo Community Acupuncture Clinic	\$ 2,600.00
Area D/Kaslo	Kaslo Community Services Society	Youth Art and Culture	\$ 2,500.00
Area D/Kaslo	Kaslo Community Services Society	North Kootenay Lake Food Cupboard	\$ 4,000.00
Area D/Kaslo	Kaslo Community Services Society	Family Centre Guest Speaker Series	\$ 2,500.00
Area D/Kaslo	Kaslo Community Services Society	Kaslo Saturday Market	\$ 2,600.00
Area D/Kaslo	Kaslo Concert Society	2023/24 Season Jack McDowall Memorial Concert	\$ 800.00
Area D/Kaslo	Kaslo Golf Club	Clubhouse Roof Extension	\$ 4,000.00
Area D/Kaslo	Kaslo infoNet Society	Wireless Improvements in Meadow Creek and Lardeau Valley	withdrawn
Area D/Kaslo	Kaslo Outdoor Recreation & Trails Society	New Connector Trails, Trail Upgrade and Signage, and Nordic Equipment Upgrade	\$ 4,500.00
Area D/Kaslo	Kaslo Racquet Club	KRC Facility Upgrade	\$ 3,500.00
Area D/Kaslo	Kaslo Search and Rescue	KSAR Communications Upgrading Project	\$ 4,000.00
Area D/Kaslo	KASLO TO SANDON RAILS TO TRAILS SOCIETY	Kaslo to Sandon Rails to Trails Society bridge replacement and rest area creation	\$ 1,550.00
Area D/Kaslo	Kootenay Boundary Regional Hospital & Health Foundation Society	KBRH Tier 3 Neonatal Intensive Care Unit	\$ 125.00
Area D/Kaslo	Kootenay Carshare Cooperative	Truck Replacement Project	\$ 2,440.00
Area D/Kaslo	Kootenay Climbing Association	Schematic Design of the Cube Climbing Centre 2.0	\$ 25.00
Area D/Kaslo	Kootenay Emergency Response Physicians Association	Equipment, Decals & Lights for Emergency Response Vehicle 'ERV2'	\$ 1,500.00
Area D/Kaslo	Kootenay Lake Historical Society	125th Anniversary Celebrations of the SS Moyie : A Homecoming	\$ 2,500.00
Area D/Kaslo	Kootenay Lake Hospital Foundation	Breath of Spring campaign to purchase Vital Signs Monitors	\$ 50.00
Area D/Kaslo	Kootenay Lake Independent School Society	Periwinkle Children's Centre Storage Shed	\$ 2,200.00

Area D/Kaslo	Kootenay Musical Theatre Society	Forty Words for Yes	\$ 6.00
Area D/Kaslo	KYF Holistic Wellness Foundation	KYF Holistic Wellness Foundation - online platform & bursary development	\$ 6.00
Area D/Kaslo	Langham Cultural Society	Langham Community Japanese Canadian Garden	\$ 2,000.00
Area D/Kaslo	Lardeau Valley Community Club	Programming 2023/2024	\$ 1,000.00
Area D/Kaslo	Lardeau Valley Community Club	Swimming Lessons @ Glayco 2023	\$ 1,000.00
Area D/Kaslo	Lardeau Valley Community Club	Freezer Meals for Community Members and for Seniors and Mobility Challenged	\$ 900.00
Area D/Kaslo	Little Mittens Animal Rescue Association	Outdoor Flight Cage	\$ 50.00
Area D/Kaslo	Living Lakes Canada Society	Water monitoring for local climate change adaptation	\$ 850.00
Area D/Kaslo	Nelson and District Museum, Archives, Art Gallery and Historical Society	Grow Show Publication Project	\$ -
Area D/Kaslo	Nelson Fine Art Centre Society	Exhibition & Residency Project 2023-2024	\$ -
Area D/Kaslo	Sandon Historical Society	Sandon Museum Upgrades and Repairs	\$ 450.00
Area D/Kaslo	SQx Danza	Tidal Wave	\$ -
Area D/Kaslo	The British Columbia Society for the Prevention of Cruelty to Animals	Community Spay-Neuter & Medical Assistance	\$ 395.00
Area D/Kaslo	The Canadian Red Cross Society	As the Kootenay Senior Demographic Grows, so Does the Demand for HELP: Keeping Up with New Medical Equipment	\$ 520.00
Area D/Kaslo	The Corporation of the City of Nelson	Nelson Farmer's Market Program - Special Events	\$ -
Area D/Kaslo	The Kaslo Board of Trade (Kaslo & Area Chamber of Commerce)	Kaslo ArtScape Mural	\$ 2,500.00
Area D/Kaslo	West Kootenay Amateur Radio Club	Install new repeater controller (RC210) onto the Mount Lavina VHF repeater, remove previous ID circuitry	\$ 250.00
Area D/Kaslo	West Kootenay Amateur Radio Club	Crawford Bay Repeater: Replace VHF repeater with a higher reliability repeater.	\$ 20.00
Area D/Kaslo	West Kootenay Community EcoSociety, dba Neighbours United	Supporting the 100% Renewable Energy Local Government Working Group	\$ 55.00
Area D/Kaslo	West Kootenay Watershed Collaborative	Empowering Communities to Protect the Future of Water & Land Security - Phase 1	\$ 65.00
Area D/Kaslo	Wynndel Community Centre	Wynndel Community Sports Equipment	\$ 6.00
Total			\$ 58,283.00

DATE: 2023.06.14

LOCATION: Council Chambers – City Hall

TIME: 4:15 p.m.

413 Fourth Street, Kaslo

PRESENT: Chair Mayor Hewat
Members Councillor Leathwood
Staff CO Allaway
Public 0

1. Call to Order

We respect and recognize the First Nations within whose unceded lands the Village of Kaslo is situated, including the Ktunaxa, Sinixt, and Sylix People, and the Indigenous and Metis Residents of our community.

The meeting was called to order at 4:15 p.m.

2. Adoption of the Agenda

2.1 Adoption of the Agenda for the 2023.06.14 Kaslo Events Committee Meeting
Moved, seconded and CARRIED

THAT the Agenda for the 2023.06.14 Events Committee meeting be adopted as presented.

3. Adoption of the Minutes

3.1 Adoption of the Minutes of the 2023.02.03 Kaslo Events Committee Meeting
Moved, seconded and CARRIED

THAT the Minutes of the 2023.02.23 Events Committee meeting be adopted as presented.

4. Information Items

4.1 Kootenay Lake Historical Society 125 Celebration

5. Question Period – Nil

6. Business

6.1 Village of Kaslo's Birthday

The Village of Kaslo's 130th birthday party will be held on Friday, August 11, 2023 from 12:00 until 2:00 p.m. in the Legacy Park next to City Hall. The event will include, music, refreshments and cake, as well as the presentation of the Citizen of the Year award. FireSmart and WildSafe BC will be invited to participate in the event.

7. **Late Items** – Nil

8. **Next Meeting**

The next meeting of the Kaslo Events Committee is scheduled for 4:15 p.m. on Monday, July 25, 2023.

9. **Adjournment**

The meeting was adjourned at 4:43 p.m.

CERTIFIED CORRECT:

Corporate Officer

Chair

DRAFT



DATE: 2023.06.19

LOCATION: Council Chambers – City Hall

TIME: 3:30 p.m.

413 Fourth Street, Kaslo

PRESENT: Chair Councillor Lang
Members Mayor Hewat, Nathan Thomson
Regrets Chris Temple
Staff CAO Dunlop, CO Allaway, Foreman Scott
Public 6

1. Call to Order

We respect and recognize the First Nations within whose unceded lands the Village of Kaslo is situated, including the Ktunaxa, Sinixt, and Sylix People, and the Indigenous and Metis Residents of our community.

The meeting was called to order at 3:30 p.m.

2. Adoption of the Agenda

2.1 Adoption of the Agenda for the 2023.06.19 Asset Management Committee Meeting
Moved, seconded and CARRIED

THAT the agenda for the 2023.06.19 Asset Management Committee meeting be adopted as amended to allow questions from the public prior to the committee's consideration of each item of business.

3. Adoption of the Minutes

3.1 Adoption of the Agenda for the 2023.04.17 Asset Management Committee Meeting
Moved, seconded and CARRIED

THAT the agenda for the 2023.04.17 Asset Management Committee meeting be adopted as presented.

4. Information Items

4.1 Aerodrome Update

CAO Dunlop provided an update on activities at the Kaslo Aerodrome, including updates regarding regulations, operations and maintenance. He explained that the Village is preparing to implement additional regulations through an Aerodrome bylaw.

5. Question Period

Nil

6. Business

6.1 **Kaslo Aerodrome**

6.1.1 Regulations – parking, pricing

Members of the public shared their thoughts about current parking regulations and pricing arrangements.

- 6.1.2 Operations – lease holders, temporary licence of occupation holders, commercial airside operators

Members of the public provided comments on the current arrangements for lessees, TLO holders and commercial airside operators.

- 6.1.3 Maintenance – sweeping, line painting, brushing, air socks, future servicing.

Members of the public spoke about the need for improved signage, identified current maintenance needs and discussed demand for additional amenities.

7. Late Items

Nil

8. Next Meeting

The next meeting will be held at the call of the Chair.

9. Adjournment

The meeting was adjourned at 4:44 p.m.

CERTIFIED CORRECT:

Corporate Officer

Chair





REPORT TO: Mayor & Council
FROM: Chief Administrative Officer
DATE: June 23, 2023

SUBJECT: CAO Report for June 27, 2023, Regular Meeting of Council

Good evening, Mayor Hewat and Members of Council,

This report provides an update on current Village projects and initiatives that staff are working on or involved with since the last Council meeting. I am happy to answer any questions you have, or to follow up with further information on any of these matters.

CAO Activities

- CRI, WRR and FireSmart Project
 - Met with Youth FireSmart Coordinator, Kenya Blouin and CRI Project Manager, John Cathro, to review website and social media communications to raise awareness of the program and local activities, and a draft engagement survey.
 - CBT grant interim report was submitted.
 - An email was set up: firesmart@kaslo.ca, for these purposes.
 - Further revisions to 2023 CRI application.
 - 2022 CRI program is wrapping up and a final report to the funder will be drafted.
- Arena Project
 - No update.
- Kaslo River Dike & Bank Project
 - Final report for Phase 1 (sections 1 and 2, upstream of Unity Bridge) will be submitted to UBCM Structural Flood Mitigation program by June 30.
- A Avenue Watermain Project
 - Project complete. Parking lot behind Legion was regraded by the contractor to fix ponding of water during heavy rain.
- Kemball Building Renovations
 - First phase of engineering assessment site visits completed. Waiting for final reports.
 - Met with KLIC to discuss renovation plans. They are moving to a smaller unit to save costs but would like to arrange a daily rate for other offices in the building for when needed. Further update on this will be provided to Council in July.
 - Meeting with KiN this week to investigate options for the server room.
- Planning & Development
 - Rezoning application being reviewed for a communication tower near Kaslo Golf Club. Further information at upcoming Council meeting.

- RFPs for planning/engineering consultant project to look at Kaslo South Land and Waterfront are being drafted to use funding through Rural Dividend and Rural Resident Attraction Program.
- Kaslo Bay subdivision application planning report being finalized.
- Finance
 - Staff continuing to work on purchasing/disposition and Social Procurement policies, which will be forthcoming to Council.
 - 2023 property tax notices are due on July 4.
 - 2023 Financial report to June 30 (Q2) will be provided at the next meeting.
- Fire
 - Fire inspections of commercial buildings, as required under legislation, are being followed up by a RDCK Deputy Chief who is under contract to the Village. This is the first time we have taken this approach, as we used a private contractor for inspections in the past but follow up was lacking.
- Asset Management
 - Asset Management Committee met on June 19 with Aerodrome stakeholders to discuss Aerodrome operations, hangar leases, commercial use and maintenance.
 - Asset Management field work and research continues.
 - Preparing report for UBCM on the first asset management grant covering \$15,000 towards the project for work completed to end of May.
 - FCM Asset Management grant of \$50,000 is extended to December 30, 2023.
- Corporate
 - Cybersecurity training for staff continuing. Council reminded to also complete the online training if not done already, which takes less than an hour.
 - Municipal Ticketing Bylaw Committee of the Whole public meeting tentatively July 18.
 - Met with current leaseholder of gravel pit to discuss temporary extension. Report to Council will be coming in late July or August with options to consider.
 - In communication with ServiceBC regarding City Hall lease renewal and rates.
- Public Works
 - Letters to restaurants are being drafted to advise them of requirements for grease traps and that inspections will be coming up. This is necessary to address grease build up at the treatment plant and is authorized under the sewer bylaw.
 - The recent rainfall is welcome although the Stage 1 Water Conservation advisory remains in place.
 - Tree planting report is provided to Council for information.
 - New tires for the loader are being ordered. Cost \$9,938.05 + tax is a budgeted expenditure.
 - Crew closing 4th St between Front St and Penny Lane on Friday, June 23 for Pride crosswalk painting. Road will reopen at 9am on Saturday morning.
- Other activities:
 - UBCM member visit on June 20. UBCM staff met with CAO and CO to discuss UBCM programs and support and get feedback on their programs.
 - Met with Kaslo Shipyards leaseholder and gravel pit leaseholder.
 - Met with Fortis rep regarding their It's On Electric program which provides free energy-saving upgrades to income-qualified households.

CAO Schedule

- June 24 Kaslo Pride
- June 26 Disability Alliance BC Virtual Accessibility Workshop
- June 27 Regular Council Meeting
- June 28 Asset Management progress meeting
KiN Datacentre meeting
- June 29 Staff meeting
- July 3 Office Closed in observance of Canada Day
- July 6-10 Days off – family visiting
- July 11 Regular Council Meeting
- July 28 Committee of the Whole (tentative, RE MTI Bylaw)
- July 23 Strategic Planning
- July 25 Regular Council Meeting
- July 27 Emergency Preparedness Committee

PREPARED BY: Stephanie Patience, Deputy Clerk

DATE: 2023.06.16

SUBJECT: 2023 Tree locations

PURPOSE: To provide an update on the 2023 planted trees on Village properties.

- A. **Background:** In March Council received a report from Staff on the locations and types of trees to be planted as per the Village's Tree Planting Plan.
- B. **Discussion:** Due to global weather events and supply chain issues some of the tree species could not be obtained and staff had to modify the locations to stay in keeping with the Tree Planting Plan. Enclosed are pictures of the planted trees in their locations. All the trees are healthy and thriving. All Adopt-a-tree recipients received a notification when their tree was planted and a thank you for participating in the program. Staff have had replies from several of the recipients thanking staff and council and expressing their appreciation for Council's ongoing commitment to the Tree Planting Plan. The JVH Grads' paid for a tree in Kaslo Bay for their annual *JVH Grad - Tree Planting Ceremony* the Grads hope to continue the partnership for future years with the Village. A liaison for the Grads will be in touch next spring about tree species and location.
- C. **Attachments:**
- 2023 tree planting sites, species of trees and photos.
- D. **Financial Implications:** The trees cost \$3097.20 this year this included delivery costs. The Village was not a successful recipient for a Tree Canada Grant this year but, with council's approval, will endeavor to apply next year if the funding program is available. The JVH Grads paid for their tree separately.
- E. **Corporate Priority:** The ongoing implementation of the Tree Planting Plan was identified as a priority in the Village's Strategic Plan.
- F. **Environmental Considerations:** A total of eleven new trees have been planted in our parks and boulevards. Urban forests increase our quality of life by promoting mental well-being and encouraging physical activity. They reduce air pollution, cool temperatures in the summer and protect biodiversity.
- G. **Communication Strategy:** Those who adopted a tree received a letter and there has been an all-overall positive response to the new plantings from the recipients and the public.

<p>PP-195 and 196 600 blk A Ave Adopt a Tree Program</p>	<p><i>Gleditsia triacanthos</i> var. <i>inermis</i> 'Sunburst' - Sunburst Honey Locust</p> 
<p>PP-078 200 blk A Ave Adopt a Tree Program</p>	<p><i>Prunus 'Kanzan'</i> - Japanese Flowering Cherry</p> 
<p>PP-024 VOK Campground; First Street</p>	<p><i>Celtis occidentalis</i> - Common Hackberry Dropmore Liden</p>

	
<p>PP-243 Kaslo Bay Park Rd JVH Grads 2023</p>	<p>Liriodendron tulipifera - Tulip Tree (tree will be planted later in June as part of the Grad ceremony) tree is being fostered by a Grad until planting time.</p>
<p>PP-107 600 blk Kane St Adopt a Tree Program</p>	<p>Magnolia stellata - Star Magnolia</p> 

PP-111
400 blk C Ave
Adopt a Tree Program

Crataegus x mordensis 'Snowbird' -
Snowbird Hawthorn-Sub-TOBA
HAWTHORN



PP-183 and PP-184
500 blk Sixth Street
Adopt a Tree Program

Liquidambar styraciflua - American
Sweetgum



PP-239
300 Blk Washington St. N
Adopt a Tree Program

Prunus serrulata 'Kanzan' - Kwanzan
Cherry Tree sub Accolade Flowering
cherry



Public Works Yard
Spruce Street
Four planting sites to be added to the plan – numerous
trees had to be removed to accommodate new security
fencing this spring.

(2) Accolade Flower Cherry and (2)
Royal Star Magnolia



The Corporation of the Village of Kaslo

Statement of Financial Information

FOR THE FISCAL YEAR ENDED DECEMBER 31st, 2022



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Fiscal Year Ended December 31, 2022

Management Report

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with generally accepted accounting principles or stated accounting principles. The integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements. Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Village of Kaslo Council is responsible for setting the annual budget and ensuring that management fulfils its responsibilities for financial reporting and internal control.

The external auditors, Grant Thornton, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review and evaluation of the corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of the Village of Kaslo,

Ian Dunlop
Chief Financial Officer
2023.06.12

Box 576, Kaslo, BC V0G 1M0
Tel. 250-353-2311 ext. 201 Fax. 250-353-7767
E-mail: cao@kaslo.ca
<http://www.kaslo.ca>

Financial Statements of

VILLAGE OF KASLO

December 31, 2022

VILLAGE OF KASLO
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December 31, 2022

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RESPONSIBILITY FOR FINANCIAL REPORTING

Management is responsible for the preparation of the accompanying financial statements. The financial statements have been prepared in accordance with the accounting principles disclosed in note 1 to the financial statements and include amounts that are based on estimates and judgments. Management believes that the financial statements fairly present the Village of Kaslo's financial position and results of operations. The integrity of the information presented in the financial statements, including estimates and judgments relating to matters not concluded by fiscal year-end, is the responsibility of management. The financial statements have been approved by Council.

Management has established and maintained appropriate systems of internal control including policies and procedures, which are designed to provide reasonable assurance that the Village of Kaslo's assets are safeguarded and that reliable financial records are maintained to form a proper basis for preparation of the financial statements.

The independent external auditors, Grant Thornton LLP, Chartered Professional Accountants, have been appointed by Council to express an opinion as to whether the financial statements present fairly, in all material respects, the Village of Kaslo's financial position, results of operations, and changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards. The report of Grant Thornton LLP, Chartered Professional Accountants, follows and outlines the scope of their examination and their opinion on the financial statements.



Ian Dunlop
Chief Administrative Officer

Acting

Independent Auditor's Report

To the Mayor and Council of
Village Of Kaslo

Opinion

We have audited the financial statements of Village of Kaslo, which comprise the statement of financial position as at December 31, 2022, and the statements of operations, changes in net financial assets, cash flows, schedules 1 through 2 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, 2022, and its results of operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public 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.

Other matter

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The schedules included in the supplemental information section are presented for purposes of additional analysis and are not a required part of the financial statements. Such supplemental information has not been subject to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on them.

Responsibilities of management and those charged with governance for the financial statements

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

Independent Auditor's Report (continued)

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

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

Auditor's responsibilities for the audit of the financial statements

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

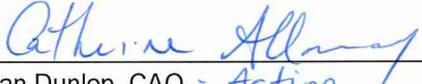
Trail, Canada
May 9, 2023

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

Chartered Professional Accountants

VILLAGE OF KASLO
STATEMENT OF FINANCIAL POSITION
As At December 31, 2022

	2022	2021
FINANCIAL ASSETS		
Cash and cash equivalents (note 3)	\$ 4,190,314	\$ 3,646,558
Accounts receivable (note 4)	464,779	225,577
	<u>4,655,093</u>	<u>3,872,135</u>
LIABILITIES		
Accounts payable and accrued liabilities	338,531	270,572
Deferred revenue (note 5)	1,478,032	505,517
Employee future benefits (note 6)	82,921	73,111
MFA equipment finance loans (note 7)	31,992	59,435
	<u>1,931,476</u>	<u>908,635</u>
NET FINANCIAL ASSETS	<u>2,723,617</u>	<u>2,963,500</u>
NON-FINANCIAL ASSETS		
Supplies inventory	44,409	35,720
Prepaid expenses	34,865	28,913
Tangible capital assets (schedule 1)	10,110,929	9,351,650
	<u>10,190,203</u>	<u>9,416,283</u>
ACCUMULATED SURPLUS (note 10)	<u>\$ 12,913,820</u>	<u>\$ 12,379,783</u>
CONTINGENT LIABILITIES (note 12)		


 Ian Dunlop, CAO - Acting

See Accompanying Notes

VILLAGE OF KASLO
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2022

	2022 Budget	2022 Actual	2021 Actual
REVENUE			
Municipal property taxes and grants in lieu	\$ 723,364	\$ 731,189	\$ 701,477
Sewer and water parcel taxes	81,158	75,480	74,366
Government transfers - unconditional (note 13)	505,082	505,082	367,375
Government transfers - conditional (note 13)	1,546,902	656,595	358,939
Grants - other	436,131	39,159	268,184
Sale of services	239,104	447,268	305,615
Donations, interest and other income	351,396	221,358	419,410
Sewer user fees	149,547	149,106	136,839
Water user fees	282,500	310,526	270,841
Insurance proceeds and emergency funding - water	34,555	34,555	219,903
	4,349,739	3,170,318	3,122,949
EXPENSES			
General government services	968,607	927,328	732,221
Protective services	369,250	322,368	119,849
Public works	515,403	392,079	344,712
Recreation and cultural services	58,381	110,119	113,063
Aerodrome	14,946	12,951	20,399
Sewer utility operations	137,637	122,101	163,331
Water utility operations	267,500	230,437	380,040
Amortization of tangible capital assets	-	471,696	437,147
Loss on disposal of tangible capital assets	-	47,202	-
	2,331,724	2,636,281	2,310,762
ANNUAL SURPLUS	2,018,015	534,037	812,187
ACCUMULATED SURPLUS, BEGINNING OF YEAR	12,379,783	12,379,783	11,567,596
ACCUMULATED SURPLUS, END OF YEAR	\$ 14,397,798	\$ 12,913,820	\$ 12,379,783

See Accompanying Notes

VILLAGE OF KASLO
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
For the Year Ended December 31, 2022

	2022 Budget	2022 Actual	2021 Actual
ANNUAL SURPLUS	\$ 2,018,015	\$ 534,037	\$ 812,187
Acquisition of tangible capital assets	(2,037,837)	(1,278,188)	(655,674)
Amortization of tangible assets	-	471,696	437,147
Net change in supplies inventory	-	(8,689)	4,764
Net change in prepaid expenses	-	(5,952)	10,478
Loss on disposal of tangible capital assets	-	47,202	-
Proceeds from sale of tangible capital assets	10	11	-
INCREASE IN NET FINANCIAL ASSETS	(19,812)	(239,883)	608,902
NET FINANCIAL ASSETS, BEGINNING OF YEAR	2,963,500	2,963,500	2,354,598
NET FINANCIAL ASSETS, END OF YEAR	\$ 2,943,688	\$ 2,723,617	\$ 2,963,500

See Accompanying Notes

VILLAGE OF KASLO
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2022

	2022	2021
OPERATING TRANSACTIONS		
Annual surplus	\$ 534,037	\$ 812,187
Non-cash items		
- Amortization of tangible capital assets	471,696	437,147
- Loss on disposal of tangible capital assets	47,202	-
- Actuarial adjustments	-	(5,289)
- Decrease (increase) in supplies inventory	(8,689)	4,764
- Decrease (increase) in prepaid expenditures	(5,952)	10,478
Changes to financial assets and liabilities		
- Accounts receivable	(239,202)	105,508
- Accounts payable and accrued liabilities	67,959	(4,636)
- Employee future benefits	9,810	10,066
- Deferred revenue	972,515	92,887
Cash Provided By Operating Transactions	1,849,376	1,463,112
FINANCING TRANSACTIONS		
Repayment of long-term debt	-	(12,494)
Repayment of equipment finance loans	(27,443)	(46,869)
Cash Used For Financing Transactions	(27,443)	(59,363)
CAPITAL TRANSACTIONS		
Tangible capital asset additions	(1,278,188)	(655,674)
Proceeds from sale of tangible capital assets	11	-
Cash Used For Investing Transactions	(1,278,177)	(655,674)
INCREASE IN CASH	543,756	748,075
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	3,646,558	2,898,483
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 4,190,314	\$ 3,646,558

See Accompanying Notes

1. NATURE OF THE ENTITY

The Village of Kaslo (the "Village") is incorporated under the Local Government Act of British Columbia and is subject to the provisions of the Community Charter and legislation under the Province. The Village's principal activities include the provision of local government services to residents of the incorporated area.

The financial statements are the responsibility of management and prepared in accordance with Canadian public sector accounting standards ("PSAS"). The preparation of these financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

2. SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the significant accounting policies of The Village of Kaslo (the "Village").

Basis of Presentation

The Financial Statements of the Village comprise the Village's Operating, Capital, and Reserve funds. All inter-fund balances have been eliminated.

- i) **Operating Funds:** These funds include the General, Waterworks Utility, and Sewer Utility 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, Waterworks Utility and Sewer Utility Capital funds. They are used to record the acquisition and disposal of property and equipment and their related financing.
- iii) **Reserve Funds:** Reserve funds include statutory reserves restricted by the Community Charter and associated Municipal bylaws and reserves set aside by Council for future expenditures.

Basis of Accounting

The Village's financial statements are prepared using the accrual basis of accounting. Revenues are recognized in the year which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and/or the creation of a legal obligation to pay.

Revenue Recognition

Taxation revenues are recognized at the time of the issuing of the property tax notices for the fiscal year. Levies imposed by other taxing authorities are not included as taxes for municipal purposes. Sale of services and user fees are recognized when the service or product is rendered by the Village.

Government transfers are recognized as revenue in the period that the transfer is authorized, eligibility criteria, if any, have been met, and a reasonable estimate of the amount to be received can be made.

Grants and other contributions provided for certain purposes are recorded as revenue when receivable and the related expenditures are incurred.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Deferred Revenue

Deferred revenue relates to restricted government transfers, grants and other funds received, but not yet spent on the stipulated eligible expenditures.

Cash and cash equivalents

Cash and cash equivalents consist of demand deposits with the Kootenay Savings Credit Union and highly liquid short-term bond funds with the Municipal Finance Authority.

Municipal pension plan

The Village's pension plan follows the guidelines of the Municipal Pension Plan which is administered by the Province of British Columbia for all British Columbia municipalities. The Village 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 assets and administration of benefits. The plan is a multi-employer defined benefit plan.

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 an 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;

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

The liability is recognized at management's estimate of the cost of post remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for the contaminated site. The Village has no liabilities under this standard as at December 31, 2022.

Inventories

Inventories consist of supplies for the Village's own use and recorded at the lower of cost or net replacement value.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Tangible Capital Assets

Tangible capital assets, comprised of capital assets, and capital work-in-progress, are recorded at cost less accumulated amortization and are classified according to their functional use. Amortization is recorded on a straight-line basis over the estimated useful life of the asset commencing the year the asset is put in to service. Donated tangible capital assets are reported at fair value at the time of donation. Estimated useful lives are as follows:

Building	20 - 50 years
Building improvements	10 - 50 years
Fixtures, furniture, equipment, and vehicles	5 - 25 years
IT infrastructure	3 - 10 years
Parks infrastructure	15 - 60 years
Paving and roads	10 - 100 years
Sewer infrastructure	10 - 100 years
Water infrastructure	10 - 100 years

Municipal Finance Authority cash deposits and demand notes

The Municipal Finance Authority of British Columbia (the Authority) provides capital financing for regional districts and their member Municipalities. The Authority is required to establish a Debt Reserve Fund. The Authority 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 expenditures, becomes an obligation of the Authority to the regional districts.

Upon the maturity of a debt issue, the unused portion of the Debt Reserve Fund established for that issue will be discharged to the Municipality. The proceeds from these discharges will be credited to income in the year they are received. The balance in the Debt Reserve Fund was \$Nil as at December 31, 2022.

Budgeted Figures

The budgeted figures are based on the adopted Five-Year Financial Plan for the year 2022 adopted under Bylaw No.1282 on December 12, 2022.

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 revenues and expenditures during the reporting period. Significant areas requiring estimates include the provision for contingencies and the determination of the useful lives of assets for amortization. Actual results could differ from management's best estimates as additional information becomes available in the future.

VILLAGE OF KASLO
NOTES TO FINANCIAL STATEMENTS (Continued)
As At December 31, 2022

3. CASH AND CASH EQUIVALENTS

	2022	2021
Credit Union demand deposits	\$ 4,171,712	\$ 3,627,312
MFA short-term bonds	<u>18,602</u>	<u>19,246</u>
	<u>\$ 4,190,314</u>	<u>\$ 3,646,558</u>

The MFA short-term bonds are considered equivalent to cash due to their liquid nature and market value approximating the recorded cost.

4. ACCOUNTS RECEIVABLE

Accounts receivable are recorded net of any allowance and are comprised of the following:

	2022	2021
Property tax and utility fees receivable	\$ 47,810	\$ 43,930
Trade accounts and other	<u>416,969</u>	<u>181,647</u>
	<u>\$ 464,779</u>	<u>\$ 225,577</u>

5. DEFERRED REVENUE

These funds are externally restricted for the purposes for which they were collected.

	Balance, Beginning of Year	Contributions Received	Revenue Recognized	Balance, End of Year
Federal Gas Tax Fund*	\$ -	\$ 100,484	\$ (100,484)	\$ -
CBT Front Street Park	123,948	20,350	(46,909)	97,389
CBT Wildlife Risk Reduction	45,000	-	(45,000)	-
Provincial Rural Dividend Grant	77,342	-	(3,739)	73,603
Provincial Community Preparedness	91,799	-	-	91,799
RDCK Community Grants	19,757	40,500	(42,532)	17,725
Rural Resident Attraction Project	45,000	-	-	45,000
UBCM Grants	67,217	168,412	(168,412)	67,217
CERIP Grant	-	979,173	(22,533)	956,640
Other grants and contributions	2,440	357,102	(257,052)	102,490
Prepaid taxes, licenses, and fees	33,014	16,584	(23,429)	26,169
	<u>\$ 505,517</u>	<u>\$ 1,682,605</u>	<u>\$ (710,090)</u>	<u>\$ 1,478,032</u>

The Federal Gas Tax Fund is recognized into revenue and immediately transferred to the Community Works reserve.

6. EMPLOYEE FUTURE BENEFITS

The Village records liabilities for accrued employee benefits in the period in which they are earned by the employee. Short-term benefits, such as banked overtime and vacation entitlements are included in accounts payable and accrued liabilities. Certain eligible employees are also able to accumulate unused sick days and have a portion of the benefit paid out if certain retirement criteria are met. These benefits are calculated based on years of service and pay out percentages vary depending on the union contract and accrued at management's estimate of future entitlements.

7. MFA EQUIPMENT FINANCE LOANS

	2022	2021
Municipal Finance Authority equipment finance loans. Annual interest rates range from 1.86% to 6.02% per annum, secured by the assets, maturing at various dates through to April 2024.	\$ 31,992	\$ 59,435

The requirements for future repayments of principal for the next three years are estimated as follows:

2023		\$ 24,933
2024		7,059
		\$ 31,992

8. MUNICIPAL PENSION PLAN

The Village 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 overseeing the management of the pension plan, including investment of the assets and administration of benefits. The pension plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2021, the plan had about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The Village of Kaslo paid \$63,114 for employer contributions to the plan in fiscal 2022 (2021 - \$56,190).

The next valuation will be as at December 31, 2024, with results available later in 2025. Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution 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.

VILLAGE OF KASLO
NOTES TO FINANCIAL STATEMENTS (Continued)
As At December 31, 2022

9. COLLECTION FOR OTHER GOVERNMENTS

The Village collected and remitted the following taxes on behalf of other Governments. These are not included in the Village's financial statements.

	2022	2021
Provincial Government - School Taxes	\$ 483,626	\$ 448,403
Provincial Government - Police Tax Levy	61,039	58,941
British Columbia Assessment Authority	11,135	10,158
Regional Hospital	53,498	50,787
Municipal Finance Authority	59	46
Other agencies	21,900	21,208
Regional District of Central Kootenay	586,792	539,051
	\$ 1,218,049	\$ 1,128,594

10. ACCUMULATED SURPLUS

	2022	2021
General Operating Fund - unappropriated surplus	\$ 584,428	\$ 527,436
General Operating Fund - appropriated surplus - COVID-19 safe restart grant	355,876	405,615
Waterworks Utility Operating Fund surplus	23,224	261,096
Sanitary Sewer Utility Operating Fund surplus	20,882	808
	984,410	1,194,955
Total Operating Funds' surplus	984,410	1,194,955
Reserve Funds (schedules 11, 12)	1,850,473	1,892,613
Equity in Tangible Capital Assets (note 11)	10,078,937	9,292,215
	\$ 12,913,820	\$ 12,379,783

The unspent funds from the Provincial COVID-19 safe start grant have been appropriated within the general operating fund accumulated surplus for use in the subsequent year. See schedule 13.

11. EQUITY IN TANGIBLE CAPITAL ASSETS

The equity in tangible capital assets represents total tangible capital assets less the long-term debt issued to acquire the assets. The balance is comprised of the following:

	2022	2021
General Capital Fund	\$ 5,238,831	\$ 4,975,325
Sanitary Sewer Capital Fund	1,975,888	2,045,648
Waterworks Capital Fund	2,864,218	2,271,242
	\$ 10,078,937	\$ 9,292,215

Details of the change in equity in tangible capital assets are described in Schedules 5 and 6.

12. CONTINGENT LIABILITIES

The Village, as a member of the Regional District of Central Kootenay, is jointly and severally liable for the future capital liabilities of the Regional District.

The loan agreements with the Municipal Finance Authority provide that if the Authority does not have sufficient funds to meet its payments and obligations, it shall make payments from the debt reserve fund which is in turn established by a similar debt reserve fund of the Village and all other borrowing participants. If the debt reserve fund is deficient, the Authority's obligations become a liability of the Regional District, and may become a liability of the participating municipalities.

Potential Claims

In the normal course of a year, the Village may be faced with claims for damages of a diverse nature. Potential claims identified include a claim relating to the right a way for a construction project. The Village is conducting a review of these claims and as at the year end, no estimate can be made of the likely outcome, and no accrual has been made for these potential claims.

13. GOVERNMENT TRANSFERS

Government Transfers - Unconditional

	2022	2021
Provincial	<u>\$ 505,082</u>	<u>\$ 367,375</u>

Government Transfers - Conditional

Federal	\$ 23,755	\$ 3,192
Provincial	584,119	296,510
Other	<u>48,721</u>	<u>59,237</u>
	<u>\$ 656,595</u>	<u>\$ 358,939</u>

14. RECONCILIATION OF BUDGET

The following reconciles the budgeted surplus as shown on the statement of operations to the budget as presented in Bylaw No. 1282 adopted on December 12, 2022.

Budgeted annual surplus as presented	\$ 2,018,015
Capital expenditures	(1,865,350)
Proceeds from sale of tangible capital assets	10
Principal payment on debt	(28,758)
Transfers from reserve funds	<u>(123,917)</u>
	<u>\$ -</u>

15. CEMETERY CARE TRUST FUND

The Village operates the Kaslo Cemetery and maintains a Cemetery Care Fund. These funds have not been included in the statement of financial position nor have their operations been included in the consolidated statement of operations.

	2022	2021
ASSETS		
Short-term investments	<u>\$ 89,185</u>	<u>\$ 85,526</u>
OPERATIONS		
Contributions	\$ 2,150	\$ 1,175
Interest	<u>1,509</u>	<u>1,463</u>
CHANGE IN EQUITY	<u>\$ 3,659</u>	<u>\$ 2,638</u>

16. SEGMENTED INFORMATION

The Village of Kaslo is a diversified municipal government that provides a wide range of services to its citizens. The Village's operations and activities are organized and reported by funds and departments. The general fund reports on operations funded primarily by property taxes and government transfers which include services provided by the Village such as general government services, protective services, public works, recreation and cultural services and aerodrome. The utility operations are comprised of the water and sewer system each accounting for its own operations and programs within its own fund. Operating results reported by the following segments are included in Schedule 2.

General government

General government is primarily funded by property taxation and unconditional government transfers. The expenses within the segment are for legislative, general administration and finance functions as well as all garbage and recycling, operations and maintenance costs relating to the municipal buildings and grants to community organizations.

Protective services

Protective services is comprised of fire inspection, bylaw enforcement and building inspection fees.

Public works

Public works is a broad function comprised of crews engaged in the maintenance and improvements to the road systems, drainage, sidewalks, snow removal, works yard maintenance and other planning and maintenance activities.

Recreation and cultural services

Recreation and cultural services contribute to the quality of life and personal wellness through the maintenance of the parks and boulevards, campground, and contributions to the seniors' hall.

Aerodrome

The aerodrome segment reports the operations, maintenance and planning expenditures for the aerodrome.

Sewer utility operations

The sewer utility operates the sanitary sewer system networks and pump station. Revenue and expenses represent the amounts that are directly attributable to the function of the sewer utility.

Water utility operations

The water utility provides safe drinking water to the Village. Revenue and expenses represent the amounts that are directly attributable to the function of the water utility.

VILLAGE OF KASLO
SCHEDULE 1 - TANGIBLE CAPITAL ASSETS
As At December 31, 2022

	Land	Buildings	Engineering Structures	Machinery and Equipment	Office Equipment and Furniture	Roads and Paving	SS Moyie	Sewer System	Water System	2022 Total	2021 Total
COST											
Opening Balance	1,890,402	3,587,005	924,641	1,035,072	36,957	1,551,193	11	3,204,955	5,609,869	17,840,105	17,184,431
Add: Additions	8,256	374,912	84,235	61,261	-	-	-	11,500	738,024	1,278,188	655,674
Less: Disposals	(47,213)	-	-	-	-	-	-	-	-	(47,213)	-
Closing Balance	1,851,445	3,961,917	1,008,876	1,096,333	36,957	1,551,193	11	3,216,455	6,347,893	19,071,080	17,840,105
ACCUMULATED AMORTIZATION											
Opening Balance	-	2,050,288	506,024	627,140	36,957	770,112	-	1,159,307	3,338,627	8,488,455	8,051,308
Add: Amortization	-	122,097	31,269	54,657	-	37,365	-	81,260	145,048	471,696	437,147
Less: Acc. Amortization on Disposals	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	2,172,385	537,293	681,797	36,957	807,477	-	1,240,567	3,483,675	8,960,151	8,488,455
Net Book Value, year ended December 31, 2022	1,851,445	1,789,532	471,583	414,536	-	743,716	11	1,975,888	2,864,218	10,110,929	
Net Book Value, year ended December 31, 2021	1,890,402	1,536,717	418,617	407,932	-	781,081	11	2,045,648	2,271,242		9,351,650

VILLAGE OF KASLO
SCHEDULE 2 - SEGMENTED INFORMATION
As At December 31, 2022

	General Government	Protective Services	Public Works	Recreation and Cultural	Aerodrome	Sewer Utility	Water Utility	2022	2021
REVENUE									
Municipal property taxes and grants in lieu	731,189	-	-	-	-	-	-	731,189	701,477
Parcel taxes	-	-	-	-	-	14,018	61,462	75,480	74,366
Government transfers - unconditional	505,082	-	-	-	-	-	-	505,082	367,375
Government transfers - conditional	133,344	213,412	-	297,007	3,739	-	9,093	656,595	358,939
Grants	3,500	-	-	35,659	-	-	-	39,159	268,184
Sale of services, donations and other	505,424	-	28,494	37,202	13,202	4,640	-	588,962	664,752
Interest	78,878	-	-	-	-	-	786	79,664	60,273
User fees	-	-	-	-	-	149,106	310,526	459,632	407,680
Insurance proceeds and emergency funding	-	-	-	-	-	-	34,555	34,555	219,903
Total Revenue	1,957,417	213,412	28,494	369,868	16,941	167,764	416,422	3,170,318	3,122,949
EXPENDITURES									
Wages and benefits and Council stipends	489,190	368	252,168	69,412	734	91,215	79,812	982,899	831,912
Materials and services	357,458	322,000	138,946	40,707	12,217	30,886	150,625	1,052,839	1,016,482
Community Planning and grants in aid	29,906	50,774	-	-	-	-	-	80,680	21,521
Interest charges	-	-	965	-	-	-	-	965	3,700
Total before Amortization	876,554	373,142	392,079	110,119	12,951	122,101	230,437	2,117,383	1,873,615
Amortization of tangible capital assets	129,907	-	79,759	35,722	-	81,260	145,048	471,696	437,147
Loss on disposal of tangible capital assets	47,202	-	-	-	-	-	-	47,202	-
Total Expenditures	1,053,663	373,142	471,838	145,841	12,951	203,361	375,485	2,636,281	2,310,762
ANNUAL SURPLUS (DEFICIT)	903,754	(159,730)	(443,344)	224,027	3,990	(35,597)	40,937	534,037	812,187

VILLAGE OF KASLO
SCHEDULE 3 - GENERAL OPERATING FUND
STATEMENT OF FINANCIAL POSITION
As At December 31, 2022
(Unaudited)

	2022	2021
ASSETS		
Cash	\$ 2,339,841	\$ 1,780,742
Taxes receivable	25,600	28,229
Accounts receivable	416,968	181,646
Due from Sanitary Sewer Utility Operating Fund	4,958	14,911
Due from Waterworks Utility Operating Fund	11,148	-
Prepaid expenses	34,865	28,913
Supplies inventory	2,828	2,206
	2,836,208	2,036,647
LIABILITIES		
Accounts payable and accrued liabilities	337,462	269,503
Employee future benefits	82,921	73,111
Deferred Revenue	1,475,521	503,006
Due to Waterworks Utility Operating Fund	-	231,179
Due to Reserve Funds	-	26,797
	1,895,904	1,103,596
ACCUMULATED SURPLUS	\$ 940,304	\$ 933,051

VILLAGE OF KASLO
SCHEDULE 4 - GENERAL OPERATING FUND
STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended December 31, 2022
(Unaudited)

	2022	2021
REVENUE		
General taxation	\$ 683,014	\$ 649,863
Interest and penalties on taxes	16,811	20,224
Utility taxes and grants-in-lieu of taxes	31,364	31,390
Permits and licences	190,967	78,806
Rentals and leases	105,155	74,633
Sale of services	146,506	147,481
Conditional government transfers and other grants	686,661	617,123
Unconditional government transfers	505,082	367,375
Interest on investments	47,635	32,950
Proceeds from sale of tangible capital assets	11	-
Donations and other miscellaneous revenue	141,694	359,137
	2,554,900	2,378,982
EXPENDITURES		
General government administration and buildings	746,384	613,095
Community planning and grants in aid	80,680	21,521
Solid waste, recycling and cemetery maintenance	100,264	97,604
Protective services	322,368	119,849
Public works	392,079	344,712
Aerodrome	12,951	20,399
Recreation and cultural services	110,119	113,063
Debt and lease charges		
- Interest	-	-
- Principal payment	27,443	46,869
Capital expenditures	528,664	527,527
	2,320,952	1,904,639
EXCESS OF REVENUE OVER EXPENDITURES	233,948	474,343
ACCUMULATED SURPLUS, BEGINNING OF YEAR	933,051	930,874
Transfer to Sewer Utility Operating Fund	(18,587)	(11,937)
Transfer to Reserve Funds	(312,854)	(555,112)
Transfer from Reserve Fund	104,746	94,883
ACCUMULATED SURPLUS, END OF YEAR	\$ 940,304	\$ 933,051

VILLAGE OF KASLO
SCHEDULE 5 - GENERAL, SANITARY SEWER, AND WATERWORKS UTILITY
CAPITAL FUNDS
STATEMENT OF FINANCIAL POSITION
As At December 31, 2022
(Unaudited)

LIABILITIES	2022	2021
GENERAL		
MFA equipment finance loans	\$ 31,992	\$ 59,435
	31,992	59,435
TANGIBLE CAPITAL ASSETS		
GENERAL		
Land, buildings, and equipment	5,270,823	5,034,760
SANITARY SEWER		
Sanitary sewer treatment system	1,975,888	2,045,648
WATERWORKS UTILITY		
Plant and equipment	2,864,218	2,271,242
	10,110,929	9,351,650
ACCUMULATED SURPLUS	\$ 10,078,937	\$ 9,292,215
Represented by:		
EQUITY IN TANGIBLE CAPITAL ASSETS		
General Capital	\$ 5,238,831	\$ 4,975,325
Sanitary Sewer Capital	1,975,888	2,045,648
Waterworks Capital	2,864,218	2,271,242
	\$ 10,078,937	\$ 9,292,215

VILLAGE OF KASLO
SCHEDULE 6 - CAPITAL FUNDS
STATEMENT OF EQUITY IN TANGIBLE CAPITAL ASSETS
For the Year Ended December 31, 2022
(Unaudited)

	2022	2021
GENERAL CAPITAL FUND		
Balance, beginning of year	\$ 4,975,325	\$ 4,614,751
Add:		
Tangible capital asset additions	528,664	527,527
Equipment loan principal repayments	27,443	46,869
Deduct:		
Amortization	(245,388)	(213,822)
Net book value of assets disposed	(47,213)	-
Balance, end of year	\$ 5,238,831	\$ 4,975,325
SANITARY SEWER CAPITAL FUND		
Balance, beginning of year	\$ 2,045,648	\$ 2,071,454
Add:		
Tangible capital asset additions	11,500	54,708
Deduct:		
Amortization	(81,260)	(80,514)
Balance, end of year	\$ 1,975,888	\$ 2,045,648
WATERWORKS CAPITAL FUND		
Balance, beginning of year	\$ 2,271,242	\$ 2,322,831
Add:		
Tangible capital asset additions	738,024	73,439
Long-term debt principal repayment	-	12,494
Actuarial adjustment	-	5,289
Deduct:		
Amortization	(145,048)	(142,811)
Balance, end of year	\$ 2,864,218	\$ 2,271,242

VILLAGE OF KASLO
SCHEDULE 7 - WATERWORKS UTILITY OPERATING FUND
STATEMENT OF FINANCIAL POSITION
As At December 31, 2022
(Unaudited)

	2022	2021
ASSETS		
Water user fees receivable	\$ 9,275	\$ 9,781
Due from General Operating Fund	-	231,179
Inventory of supplies	28,677	23,716
	37,952	264,676
LIABILITIES		
Accrued interest payable	1,069	1,069
Deferred revenue	2,511	2,511
Due to General Operating Fund	11,148	-
	14,728	3,580
ACCUMULATED SURPLUS	\$ 23,224	\$ 261,096

VILLAGE OF KASLO
SCHEDULE 8 - WATERWORKS UTILITY OPERATING FUND
STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended December 31, 2022
(Unaudited)

	2022	2021
REVENUE		
Water user and connection fees	\$ 310,526	\$ 270,841
Parcel tax	61,462	61,318
Emergency funding and insurance proceeds	34,555	219,903
Grant	9,093	-
Interest	786	-
	416,422	552,062
EXPENDITURES		
Administration and allocation of labour costs from general	79,812	101,705
Maintenance materials and services	150,625	275,422
Debt charges		
- Interest	-	2,913
- Principal payment	-	12,494
Capital expenditures	738,024	73,439
	968,461	465,973
EXCESS OF REVENUE OVER EXPENDITURES	(552,039)	86,089
ACCUMULATED SURPLUS, BEGINNING OF YEAR	261,096	191,822
Transfer from Reserve Funds	438,961	-
Transfer to Reserve Fund	(124,794)	(16,815)
ACCUMULATED SURPLUS, END OF YEAR	\$ 23,224	\$ 261,096

VILLAGE OF KASLO
SCHEDULE 9 - SANITARY SEWER UTILITY OPERATING FUND
STATEMENT OF FINANCIAL POSITION
As At December 31, 2022
(Unaudited)

	2022	2021
ASSETS		
Sewer rates receivable	\$ 12,936	\$ 5,921
Inventory	12,904	9,798
	25,840	15,719
LIABILITIES		
Due to General Operating Fund	4,958	14,911
ACCUMULATED SURPLUS	\$ 20,882	\$ 808

VILLAGE OF KASLO
SCHEDULE 10 - SANITARY SEWER UTILITY OPERATING FUND
STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended December 31, 2022
(Unaudited)

	2022	2021
REVENUE		
Sewer rates and charges	\$ 149,106	\$ 136,839
Parcel tax	14,018	13,048
Conditional grants	-	10,000
Sanidump fees	4,640	4,695
	167,764	164,582
EXPENDITURES		
Materials and services	30,886	49,055
Wages and benefits	91,215	114,276
Capital expenditures	11,500	54,708
	133,601	218,039
EXCESS OF REVENUE OVER EXPENDITURES	34,163	(53,457)
ACCUMULATED SURPLUS, BEGINNING OF YEAR	808	20,693
Transfer from Sewer Reserve Fund	1,500	54,708
Transfer to Sewer Reserve Fund	(34,176)	(33,073)
Transfer from General Operating Fund - Village own connection and use	9,329	10,159
Transfer from General Operating Fund - Allocation from campground	9,258	1,778
ACCUMULATED SURPLUS, END OF YEAR	\$ 20,882	\$ 808

VILLAGE OF KASLO
SCHEDULE 11 - RESERVE FUNDS
STATEMENT OF FINANCIAL POSITION
As At December 31, 2022
(Unaudited)

	2022	2021
FINANCIAL ASSETS		
Cash and short-term investments	\$ 1,850,473	\$ 1,865,816
Due from General Operating Fund	-	26,797
	\$ 1,850,473	\$ 1,892,613
RESERVE FUNDS		
Aerodrome	\$ 126,953	\$ 109,619
Buildings, Vehicles, and Equipment	40,583	21,313
City Hall National Historic Site	60,178	54,219
Community Works	192,784	545,822
Contingency	123,465	120,831
Greenhouse Gas Emissions Reduction	52,466	2,383
Kaslo and Area D Arena Property	97,155	169,105
Kaslo Public Arts	2,814	812
Kemball Memorial Centre	37,205	12,198
Library	213,953	101,111
Recreation, Parks, and Open Spaces	176,778	150,007
Sick Leave Bank and Settlement	88,186	73,257
Transportation	147,446	116,874
Sewer Infrastructure	145,466	110,815
Water Infrastructure	345,041	304,247
	\$ 1,850,473	\$ 1,892,613

VILLAGE OF KASLO
SCHEDULE 12 - RESERVE FUND
STATEMENT OF TRANSACTIONS
For the Year Ended December 31, 2022
(Unaudited)

	Balance, Beginning of Year	Contributions	Transfers to Other Funds	Interest Earned	Balance, End of Year
Aerodrome	\$ 109,619	\$ 15,639	\$ -	\$ 1,695	\$ 126,953
Buildings, Vehicles, and Equipment	21,313	18,893	-	377	40,583
City Hall National Historic Site	54,219	5,000	-	959	60,178
Community Works	545,822	-	(362,511)	9,473	192,784
Contingency	120,831	-	-	2,634	123,465
Greenhouse Gas Emissions Reduction	2,383	50,082	-	1	52,466
Kaslo and Area D Arena Property	169,105	10,000	(82,904)	954	97,155
Kaslo Public Arts	812	2,000	-	2	2,814
Kemball Memorial Centre	12,198	25,000	-	7	37,205
Library	101,111	111,000	-	1,842	213,953
Recreation, Parks, Open Spaces	150,007	32,357	(8,892)	3,306	176,778
Sick Leave Bank and Settlement	73,257	14,389	-	540	88,186
Transportation	116,874	28,494	-	2,078	147,446
Sewer Infrastructure	110,815	34,176	(1,500)	1,975	145,466
Water Infrastructure	304,247	124,794	(89,400)	5,400	345,041
	\$ 1,892,613	\$ 471,824	\$ (545,207)	\$ 31,243	\$ 1,850,473

VILLAGE OF KASLO
SCHEDULE 13 - COVID-19 SAFE RESTART GRANT
STATEMENT OF TRANSACTIONS
For the Year Ended December 31, 2022
(Unaudited)

	2022	2021
Opening balance	405,615	\$ -
COVID-19 Safe Restart Grant Revenue	-	480,000
Expenditures	<u>(49,739)</u>	<u>(74,385)</u>
Balance, December 31, 2022	<u>355,876</u>	<u>\$ 405,615</u>

The Village has expended \$49,739 (2021: \$74,385) of the Provincial COVID-19 safe restart grant funding in the current year. The full amount received during 2020 was recognized in revenue with government transfers - conditional. The remaining unspent funds have been appropriated within the accumulated surplus of the general operating fund to carry forward for use in the subsequent year.

The Corporation of the Village of Kaslo

Statement of Financial Information (SOFI)

**REQUIREMENTS FOR FINANCIAL INFORMATION ACT SECTIONS 4 (1) (a) and 4(2) FOR
THE PERIOD ENDED DECEMBER 31st, 2022**

STATEMENT OF DEBTS

Information on the Village of Kaslo's outstanding debt is included in Note 7 of the Financial Statements.

PREPARED UNDER FINANCIAL INFORMATION REGULATION

SCHEDULE 1, SECTION 4

The Corporation of the Village of Kaslo

Statement of Financial Information (SOFI)

**REQUIREMENTS FOR FINANCIAL INFORMATION ACT SECTION 2 (2) (d) FOR THE
PERIOD ENDED DECEMBER 31st, 2022**

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

The municipality has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

PREPARED UNDER FINANCIAL INFORMATION REGULATION

SCHEDULE 1, SECTION 5

The Corporation of the Village of Kaslo

Statement of Financial Information (SOFI)

**REQUIREMENTS FOR FINANCIAL INFORMATION ACT SECTION 2 (3) (a) FOR THE
PERIOD ENDED DECEMBER 31st, 2022**

SCHEDULE OF REMUNERATION

1. Council/Elected Officials

NAME	Office	Remuneration	Expense
Hewat	Mayor	\$ 13,882.44	\$ 1,051.71
Bird	Councillor	\$ 1,202.58	\$ 653.31
Brown	Councillor	\$ 1,202.58	\$ 653.31
Knoll	Councillor	\$ 6,012.90	\$ 935.91
Lang	Councillor	\$ 7,215.48	\$ 5,307.06
Leathwood	Councillor	\$ 7,215.48	\$ 185.58
VanMill	Councillor	\$ 6,012.90	\$ 2,909.67

2. Other Employees

NAME	Position	Remuneration	Expenses
Dunlop, Ian	Chief Administrative Officer	\$ 115,345.05	\$11,435.80
Allaway, Catherine	Corporate Officer	\$ 77,428.31	\$ 4,006.10
Scott, Geoffrey	Public Works Foreman	\$ 83,739.40	\$ 2,236.13
Consolidated total of other employees with remuneration and expenses of \$75,000 or less.		\$ 469,944.59	\$10,461.79
TOTAL		\$ 746,457.35	\$ 28,139.82

PREPARED UNDER FINANCIAL INFORMATION REGULATION

SCHEDULE 1, SECTION 6

The Corporation of the Village of Kaslo

Statement of Financial Information (SOFI)

**REQUIREMENTS FOR FINANCIAL INFORMATION ACT FOR THE PERIOD ENDED
DECEMBER 31st, 2022**

STATEMENT OF SEVERANCE AGREEMENTS

None

PREPARED UNDER FINANCIAL INFORMATION REGULATION

SCHEDULE 1, SECTION 6 (7)

The Corporation of the Village of Kaslo

Statement of Financial Information (SOFI)

REQUIREMENTS FOR FINANCIAL INFORMATION ACT SECTION 2 (3) (b) FOR THE PERIOD
ENDED DECEMBER 31st, 2022

SCHEDULE OF PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES

SUPPLIERS WHO RECEIVED AGGREGATE PAYMENTS EXCEEDING \$25,000

Vendor #	Name	Amount
00141	BRANDT TRACTOR LTD.	\$63,203.78
00154	BRENTON INDUSTRIES LTD.	611,566.75
00203	CAPRI CMH INSURANCE SERVICES LTD	94,144.00
00240	CATHRO CONSULTING LTD	39,214.03
00050	FORTIS BC	79,401.82
00640	GRANT THORNTON LLP	33,915.00
00619	GREEN FOR LIFE ENVIRONMENTAL INC.	77,193.65
00787	HUGHES DIVERSIFIED REFRIGERATION LTD.	210,586.54
00795	HUSKY OIL MARKETING COMPANY	44,565.97
01011	KASLO BUILDING MAINTENANCE	40,351.50
01039	KASLO SENIOR CITIZENS ASSOC	79,037.00
01061	KERR WOOD LEIDAL	116,788.18
01163	LOKI TREE SERVICE	38,062.50
01188	MANULIFE FINANCIAL	37,925.13
01256	MINISTER OF FINANCE	191,282.69
01275	MUNICIPAL FINANCE AUTHORITY OF B.C.	28,466.69
01227	MUNICIPAL PENSION PLAN	121,481.50
01424	PBX ENGINEERING LTD.	28,279.97
01610	RECEIVER GENERAL FOR CANADA	228,967.24
01625	REGIONAL DISTRICT OF CENTRAL KOOTENAY	630,015.94
00192	RITE-WAY FENCING INC.	38,781.93
01669	ROYAL BANK OF CANADA-VISA	49,624.61
01698	S.D. SICOTTE TRUCKING LTD.	58,028.35
01843	TIMBER RIDGE CONTRACTING LTD.	128,956.91
02113	WEST ARM SILVICULTURE INC	117,642.00
02128	WEST KOOTENAY BOUNDARY REGIONAL HOSPITAL	54,515.49
	SUPPLIERS WITH PAYMENTS EXCEEDING \$25,000.00	3,241,999.17
	SUPPLIERS WHERE PAYMENTS ARE \$25,000.00 OR LESS	<u>604,046.28</u>
	CONSOLIDATED TOTAL	<u>\$3,846,045.45</u>

PREPARED UNDER FINANCIAL INFORMATION
REGULATION

SCHEDULE 1, SECTION 7

The Corporation of the Village of Kaslo

Statement of Financial Information (SOFI)

**REQUIREMENTS FOR FINANCIAL INFORMATION ACT SECTION 7 (2) (b) FOR THE
PERIOD ENDED DECEMBER 31st, 2022**

**SCHEDULE OF PAYMENTS FOR THE PURPOSES OF GRANTS OR CONTRIBUTIONS
(<\$25,000)**

ORGANIZATION	AMOUNT
<i>MUNICIPAL GRANTS IN AID</i>	
KASLO BASEBALL & SOFTBALL ASSOCIATION	\$ 500.00
HOSPICE SOCIETY OF NORTH KOOTENAY LAKE	350.00
KASLO & AREA YOUTH COUNCIL	500.00
KOOTENAY LAKE INNOVATION CENTRE	350.00
KASLO OUTDOOR RECREATION & TRAILS SOCIETY	500.00
KOOTENAY LAKE INDEPENDENT SCHOOL SOCIETY	350.00
KASLO & DISTRICT PUBLIC LIBRARY ASSOCIATION	500.00
KASLO SEARCH & RESCUE	350.00
KASLO RACQUET CLUB	350.00
KASLO SENIORS CITIZENS ASSOCIATION	350.00
J.V. HUMPHRIES SCHOOL BURSARY	400.00
LADIES AUXILIARY OF ROYAL CANADIAN LEGION BRANCH 74	500.00
<i>RDCK RECREATION GRANTS IN AID</i>	
HOSPICE SOCIETY OF NORTH KOOTENAY LAKE	\$ 500.00
KASLO & AREA YOUTH COUNCIL	1,000.00
KASLO SENIORS CITIZENS ASSOCIATION	500.00
KASLO & DISTRICT PUBLIC LIBRARY ASSOCIATION	500.00
KASLO DISC GOLF CLUB	1,000.00
KASLO OUTDOOR RECREATION & TRAILS SOCIETY	1,000.00
KOOTENAY LAKE INDEPENDENT SCHOOL SOCIETY	1,000.00
KASLO COMMUNITY SERVICES SOCIETY	500.00
KASLO BASEBALL & SOFTBALL ASSOCIATION	1,000.00
KASLO SHOW 'N SHINE	500.00
IDIDARIDE	500.00
KASLO RIDING CLUB	500.00
KASLO RACQUET CLUB	1,000.00
<i>OTHER GRANTS</i>	
KASLO AND AREA CHAMBER OF COMMERCE (Grant in aid)	\$ 7,500.00
TOTAL	\$22,000.00

PREPARED UNDER FINANCIAL INFORMATION REGULATION

SCHEDULE 1, SECTION 7

The Corporation of the Village of Kaslo

Statement of Financial Information (SOFI)

**REQUIREMENTS FOR FINANCIAL INFORMATION ACT FOR THE PERIOD ENDED
DECEMBER 31st, 2022**

STATEMENT OF FINANCIAL INFORMATION APPROVAL

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, Subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information, produced under the Financial Information Act.

Ian Dunlop, Chief Financial Officer

Suzan Hewat, Mayor

dated this ____ day of _____, 2022

PREPARED UNDER FINANCIAL INFORMATION REGULATION

SCHEDULE 1, SECTION 9

Financial Information Act
Financial Information Regulation (FIR), Schedule 1

Statement of Financial Information (SOFI)
Index to FIR Schedule 1 and the Checklist

Page 1: Corporation Information

Ministry Information

General: Section One

- 1(1)(a) Statement of assets and liabilities
- 1(1)(b) Operational statement
- 1(1)(c) Schedule of debts
- 1(1)(d) Schedule of guarantee and indemnity agreements
- 1(1)(e) Schedule of employee remuneration and expenses
- 1(1)(f) Schedule of suppliers of goods and services
- 1(2) [Explanatory information for reference]
- 1(3) Statements prepared on a consolidated basis or for each fund
- 1(4) & (5) Notes to the statements and schedules in section 1(1)

Page 2: Statement of Assets & Liabilities: Section Two

- 2 Balance sheet
- Changes in equity and surplus or deficit

Operational Statement: Section Three

- 3(1) Statement of Income / Statement of Revenue and Expenditures
- Statement of Changes in Financial Position
- 3(2) & (3) Omission of Statement of Changes in Financial Position, with explanation
- 3(4) Requirement for community colleges, school districts and municipalities

Statement of Debts: Section Four

- 4(1)(a) & 4(2) List and detail the schedule of long-term debts
- 4(1)(b) Identify debts covered by sinking funds / reserves
- 4(3) & (4) Omission of schedule, with explanation

Page 3: Schedule of Guarantee and Indemnity Agreements: Section Five

- 5(1) List agreements under the Guarantees and Indemnities Regulation
- 5(2) State the entities and amounts involved
- 5(3) & (4) Omission of schedule, with explanation

Page 3 & 4: Schedule of Remuneration and Expenses: Section Six

- 6(1) [Definitions for reference]
- 6(2)(a) List remuneration / expenses for each elected official, member of board, Cabinet appointees
- 6(2)(b) List each employee with remuneration exceeding \$75,000, plus expenses
- 6(2)(c) Consolidated total for all employees with remuneration of \$75,000 or less
- 6(2)(d) Reconcile difference in total remuneration above with operational statement
- 6(3) Exclude personal information other than as required

Page 3 & 4: Schedule of Remuneration and Expenses: Section Six (continued)

- 6(4) & (5) [Explanatory information for reference]
- 6(6) Report employer portion of EI and CPP as a supplier payment
- 6(7)(a) & (b) Statement of severance agreements
- 6(8) Explain an omission of statement of severance agreements
- 6(9) [Statement of severance agreements to minister – not required unless requested]

Page 4: Schedule of Suppliers of Goods or Services: Section Seven

- 7(1)(a) List suppliers receiving payments exceeding \$25,000
- 7(1)(b) Consolidated total of all payments of \$25,000 or less
- 7(1)(c) Reconcile difference in total above with operational statement
- 7(2)(a) [Explanatory information for reference]
- 7(2)(b) Statement of payments of grants or contributions
- 7(2)(c) [Explanatory information for reference]

Page 5: Inactive Corporations: Section Eight

- 8(1) Ministry to report for inactive corporations
- 8(2)(a) Contents of report – statements and schedules under section 1(1) to extent possible
- 8(2)(b) Contents of report – operational status of corporation

Approval of Financial Information: Section Nine

- 9(1) Approval of SOFI for corporations (other than municipalities)
- 9(2) Approval of SOFI for municipalities
- 9(3) Management report
- 9(4) Management report must explain roles and responsibilities
- 9(5) Signature approval is for all contents of the SOFI

Access to the Financial Information: Section Ten

- 10(1) to (3) [Explanatory information for reference]

Financial Information Regulation, Schedule 1

Checklist – Statement of Financial Information (SOFI)

For the Corporation:

Corporate Name: VILLAGE OF KASLO Contact Name: IAN DUNLOP
 Fiscal Year End: DECEMBER 31, 2021 Phone Number: (250) 353-2311
 Date Submitted: JULY 29, 2022 E-mail: cao@kaslo.ca

For the Ministry:

Ministry Name: _____ Reviewer: _____
 Date Received: _____ Deficiencies: Yes No
 Date Reviewed: _____ Deficiencies Addressed: Yes No
 Approved (SFO): _____ Further Action Taken: _____

Distribution: Legislative Library Ministry Retention

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
General					
1 (1) (a)	Statement of assets and liabilities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (b)	Operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (c)	Schedule of debts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (d)	Schedule of guarantee and indemnity agreements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (e)	Schedule of employee remuneration and expenses	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (f)	Schedule of suppliers of goods and services	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (3)	Statements prepared on a consolidated basis or for each fund, as appropriate	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (4) 1 (5)	Notes to the financial statements for the statements and schedules listed above	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Statement of Assets & Liabilities					
2	<ul style="list-style-type: none"> • A balance sheet prepared in accordance with GAAP or stated accounting principles / policies, and • Show changes in equity and surplus or deficit due to operations 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Operational Statement					
3 (1)	Prepared in accordance with GAAP or stated accounting principles / policies and consists of: <ul style="list-style-type: none"> • a Statement of Income or Statement of Revenue and Expenditures, and • a Statement of Changes in Financial Position 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3 (2) 3 (3)	<ul style="list-style-type: none"> • The Statement of Changes in Financial Position may be omitted if it provides no additional information • The omission must be explained in the notes 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3 (4)	Community colleges, school districts, and municipalities must prepare a Statement of Changes in Financial Position for the Capital Fund	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Schedule of Debts					
4 (1) (a) 4 (2)	List each long-term debt (secured by debentures, mortgages, bonds, etc.), stating the amount outstanding, the interest rate, and the maturity date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4 (1) (b)	Identify debts covered by sinking funds or reserves and amounts in these accounts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4 (3) 4 (4)	<ul style="list-style-type: none"> • The schedule may be omitted if addressed under section 2 or 5 and it provides no additional information • The omission must be explained in a note to the schedule 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Schedule of Guarantee and Indemnity Agreements					
5 (1)	List financial agreements that required government approval prior to being given (see Guarantees and Indemnities Regulation in FIA Guidance Package)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
5 (2)	State the entities involved, and the specific amount involved if known	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
5 (3) 5 (4)	<ul style="list-style-type: none"> • The schedule may be omitted if addressed under section 2 or 4 and it provides no additional information • The omission must be explained in a note to the schedule 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Schedule of Remuneration and Expenses (See Guidance Package for suggested format)					
6 (2) (a)	List separately, by name and position, the total remuneration and the total expenses for each elected official, member of the board of directors, and employee appointed by Cabinet	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (2) (b)	List alphabetically each employee whose total remuneration exceeds \$75,000 and the total expenses for each [excluding the persons listed under 6 (2) (a)]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (2) (c)	Include a consolidated total for employees whose remuneration is \$75,000 or less [excluding the persons listed under 6 (2) (a)]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (2) (d)	Reconcile or explain any difference between total remuneration in this schedule and related information in the operational statement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
6 (3)	Exclude personal information other than name, position, function or remuneration and expenses of employees	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Schedule of Remuneration and Expenses (See Guidance Package for suggested format)					
6 (6)	Report the employer portion of EI and CPP as a supplier payment to the Receiver General for Canada rather than as employee remuneration	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (7) (a) 6 (7) (b)	Include a statement of severance agreements providing: <ul style="list-style-type: none"> • the number of severance agreements under which payment commenced in the fiscal year being reported on for non-union employees, and • the range of equivalent months' compensation for them (see Guidance Package for suggested format)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (8)	Provide the reason for omitting a statement of severance agreements in a note to the schedule of remuneration and expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Schedule of Suppliers of Goods or Services (See Guidance Package for suggested format)					
7 (1) (a)	List in alphabetical order all suppliers of goods and services who received aggregate payments exceeding \$25,000	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7 (1) (b)	Include a consolidated total of all payments to suppliers who received \$25,000 or less	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7 (1) (c)	Reconcile or explain any difference between the consolidated total and related figures in the operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7 (2) (b)	Include a statement of payments for the purposes of grants or contributions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Inactive Corporations					
8 (1)	The ministry reports for the corporation if the corporation is not operating to the extent required to produce a SOFI	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
8 (2) (a)	The ministry's report contains the statements and schedules required under section 1 (1), to the extent possible	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
8 (2) (b)	The ministry's report contains a statement of the operational status of the corporation (see Guidance Package regarding what to include)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Approval of Financial Information					
9 (1)	Corporations other than municipalities – the SOFI is signed as approved by the board of directors or the governing body (see Guidance Package for example)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
9 (2)	Municipalities – the SOFI is approved by its council and by the officer assigned responsibility for financial administration (see Guidance Package for example)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 (3)	A management report is included, signed by the head and chief financial officer, or by the municipal officer assigned responsibility for financial administration (see examples in annual report at http://www.gov.bc.ca/cas/popt/)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 (4)	The management report explains the roles and responsibilities of the board of directors or governing body, audit committee, management, and the auditors	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 (5)	Signature approvals required in section 9 are for each of the statements and schedules of financial information, not just the financial statements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

From: Mabel Russell

Sent: Sunday, June 18, 2023 11:27 PM

To: 'Grants' <Grants@rdck.bc.ca>

Cc: SHewat@rdck.bc.ca; Karissa Stroshein <admin@kaslo.ca>; MAUREEN BROADFOOT

Subject: KASLO RACQUET CLUB / RDCK COMMUNITY DEVELOPMENT GRANT FILE # 1865-20-KASLO

We are pleased to advise that the Phase 1 restoration of Kaslo's outdoor tennis facility, which you generously provided financial support to, is essentially complete. The outstanding item is the construction and installation of a dividing curtain between the pickleball and tennis court area which is essential for the safety of the players.

Attached is a sheet summarizing our major expenditures to date which clearly exceeds the grant amount of \$10,000 of which we have received \$9,000. We would appreciate receiving the remaining \$1000.00. Once the foundations & dividing curtain has been installed, we will complete our final report.

Also attached are historical photos showing how the courts were, some construction photographs, and how the courts are today 😊! We look forward to hearing from you re above request. Thank you and have a great week.

Cheers,

Mabel Russell

KRC President

BEFORE:



AFTER:





The Board and Members of the KASLO RACQUET CLUB

It gives us great pleasure to invite you to the reopening of Kaslo's newly renovated outdoor Pickleball / Tennis courts. This event is to show public appreciation to our grantors and the community for their support. This significant upgrade & renovation would not have been possible without the generous support of the organizations listed below.

DATE: SATURDAY, JULY 15, 2023
PLACE: ARENA AVENUE
(JUST BESIDE THE CURLING RINK BLDG)
TIME: 4 - 6 PM

- LATE AFTERNOON TACO SNACK, CAKE, AND REFRESHMENTS
- OPPORTUNITY TO TRY YOUR HAND AT PICKLEBALL OR TENNIS AT NO COST
- PADDLES, RACQUETS AND BALLS AVAILABLE FOR THE TRY OUT

SPECIAL GRATITUDE GOES TO OUR GRANTORS

Columbia Basin **trust**



Funded in part by the
Government of Canada's
New Horizons for Seniors Program

Canada



Funding Opportunities Update

June 2023

Complete Communities Program

Description: The program supports communities in undertaking assessments to inform land use decision-making, considering housing need, supply, and location; providing transportation options including increased walkability; and making connections to infrastructure investment and servicing decisions.

Eligible Applicants: All local governments (municipalities, regional districts, and the Islands Trust) and modern Treaty First Nations (as defined by the Interpretation Act) in BC

Eligible activities: applicants must select a minimum of three of the four lenses identified in the Ministry of Housing's *Complete Communities Guide* to assess their community completeness:

- Housing
- Transportation
- Daily Needs
- Infrastructure

Deadline: June 16, 2023 and January 12, 2024

Funding amount: The Complete Communities program can contribute a maximum of 100% of the cost of eligible activities to a maximum of \$150,000. Regional projects can request up to \$500,000.

Contact: Local Government Program Services, Union of BC Municipalities (lgps@ubcm.ca)

Infrastructure planning grant program

Description: The Infrastructure Planning Grant Program (Program) assists local governments in developing well planned community infrastructure that will improve public health and safety, encourage resilient communities, protect the natural environment while strengthening local and regional economies.

Eligible Applicants: local government (municipality or regional district). Local governments can submit applications on behalf of improvement districts, or other small water system operators and must include the letter of request from that organization.

Eligible activities: Eligible projects are those that promote sustainable infrastructure. List of examples on the [Infrastructure Planning Grant Program Guide \(PDF\)](#).

Deadline: July 12, 2023

Funding amount: a maximum grant amount of \$10,000 for each approved project. One hundred percent of the first \$5,000 in approved eligible project costs will be paid. Those approved eligible costs over the first \$5,000, will be calculated at 50% funding and paid up to a maximum total grant amount of \$10,000.

Contact: Local Government Infrastructure and Finance Branch, INFRA@gov.bc.ca

Declaration Act Engagement Fund

Description: The primary purpose of the DAEF is to support the implementation of the Declaration Act Action Plan and commitments to align provincial legislation with the UN Declaration. Funding can also be used by First Nations to engage on a government-to-government basis with the Province on other strategic, policy, and legislative initiatives.

Eligible Applicants: B.C. First Nations under the Indian Act, B.C. Modern Treaty Nations, and Self-Governing Nations

Eligible activities: Program funding can only be used to cover costs that are directly related to the work, engagement and consultation with the Province of B.C in the implementation of the Declaration Act Action Plan, alignment of Provincial laws with the UN Declaration, and to support other strategic, policy, and legislative engagements that evolve from enhanced government to government work and relations with the Province of B.C.

Deadline: The Declaration Act Engagement Fund will accept new applications during New Relationship Trust's annual funding cycle between May and December each year. Applicants will only have to apply once to the program.

Funding amount: The total funding cap over 4 years per Nation is \$1,040,000.

Contact: daef@nrtf.ca

CMHC – Housing Accelerator Fund

Description: Fund provides incentive funding to local governments encouraging initiatives aimed at increasing housing supply. It also supports the development of complete, low-carbon and climate-resilient communities that are affordable, inclusive, equitable and diverse.

Eligible Applicants: Local governments in Canada with delegated authority over land use planning and development approvals, including First Nations, Métis and Inuit governments, can apply. Regional districts, provinces or territories are eligible to apply if there isn't a municipal-level authority.

Eligible activities: Incentive funding can be used for prescribed uses, which fall under 4 categories:

- investments in Housing Accelerator Fund action plans
- investments in affordable housing
- investments in housing-related infrastructure
- investments in community-related infrastructure that supports housing

Deadline: portal is scheduled to open at the end of June 2023

Funding amount: Not specified – Program total is \$4 billion and will run till 2026-27.

Contact: Can sign up for updates on the [Fund webpage](#).

Note: Two streams for applications: large/urban (for communities with population of 10,000+) and small/rural/Indigenous (for indigenous communities or non-indigenous communities with population under 10,000).

B.C. Maritime Industries Infrastructure Modernization and Expansion Grant Program

Description: Projects must contribute directly to the modernization and development of regional infrastructure for boat or ship dry dock, or refit and maintenance facilities.

- Projects that increase in capacity and capability for the new build of smaller coastal craft will also be considered.
- Projects should increase competitiveness for local businesses to compete for federal and commercial contracts, providing increased opportunities for British Columbians.
- Projects should provide widespread economic and environmental benefits in line with StrongerBC Economic Plan of clean and inclusive growth and the legislated emissions reduction targets in the CleanBC Roadmap to 2030.

Eligible Applicants: Eligible applicants consist of businesses and for-profit organizations of all sizes (not-for-profit organizations are not eligible) that, as of the date of application to the program;

- Operate in the marine, maritime and/or ship building and repair sector.
- Have been operating in B.C. for at least 24 months.
- Have an existing footprint in the province of British Columbia.

- Can demonstrate being a viable operation through positive cash flow or have net positive assets.
- Are not currently preparing the business for closure, dissolution, bankruptcy or sale.

Organizations can apply individually, or in collaboration with other eligible applicants, if the primary applicant is an eligible entity.

Eligible activities: projects that increase ability of B.C. boat and ship yards to compete for federal and commercial contracts through modernization and expansion of;

- existing boat and ship yard equipment and facilities including, but not limited to, overhead cranes, hydraulic lifts, welding machines and material handling equipment, rail lines, pumps or valves, etc.
- regional dry dock or wharfage infrastructure for both small to large domestic and deep-sea boats and ships to receive vessel life-cycle upgrades, planned overhaul work, scheduled dry docking for class certificate renewal, unplanned maintenance or any type of alongside work.
- infrastructure for construction of smaller boats.

Deadline: To be determined. Visit this [“How to apply” page](#) for instructions on how to apply when they are released.

Funding amount: Non-repayable funding contributions are provided through two capital investment streams,

1. Stream 1 - 50% of capital costs up to \$500,000 for equipment and facility modernization OR new small vessel construction infrastructure.
2. Stream 2 - 25% of project capital costs up to \$5 million for dry dock and wharfage expansion for boat and ship overhaul, refit, maintenance, and repair infrastructure.

Contact: Association of British Columbia Marine Industries contact@abcmi.ca

BC Community Gaming Grants

Description: Provides \$140 million annually to not-for-profit organizations throughout B.C., to support their delivery of ongoing programs and services that meet the needs of their communities.

Eligible Applicants: Not-for-profit organizations providing programs or services of direct benefit to the broader community. Details provided in Sections 3 and 4 of the [Community Gaming Grants: Program Guidelines \(PDF, 1.9MB\)](#)

Eligible activities: A program may be eligible if it:

- Has been delivered for a minimum of 12 months at the time of application and has incurred cash expenses over the past 12 months.
- Is directly delivered by the applicant organization.
- The applicant organization is responsible for program expenditures.
- Funding for the same or similar programs will only be provided to a single organization that directly delivers the program and is responsible for program expenditures.
- Delivers an ongoing service, activity or series of activities to the community.
- Demonstrates accessibility and inclusivity.
- Programs delivered for less than 12 months may be considered.

Deadline: Three categories with upcoming deadlines - Public Safety: Apply between July 1 and August 31. Environment: Apply between July 1 and August 31. Human and Social Services: Apply between August 1 and November 30.

Funding amount: Local organizations: up to \$125,000 per year, Regional/Provincial organizations: up to \$250,000 per year.

Contact: Community Gaming Grants Branch, CommunityGamingGrants@gov.bc.ca

Federal Rural Transit Solutions Fund

Description: The Rural Transit Solutions Fund is the first federal fund to target the development of transit solutions in rural and remote communities. Launched in 2021, the Fund provides \$250 million in federal funding over 5 years to support the development of locally-driven transit solutions that will help people living in rural communities get to work, school, appointments, and to visit loved ones.

Eligible Applicants:

- Municipalities, local and regional governments established under provincial or territorial statute, including local service districts;
- Provinces and territories (only for capital projects);
- Public sector bodies that are established by or under provincial or territorial statute, or by regulation, or are wholly-owned by a province, territory, municipal or regional government;
- Indigenous governing bodies;
- Federally or provincially incorporated not-for-profit organizations whose mandate is to improve Indigenous outcomes, organizations serving Indigenous communities living in urban centers and First Nations living off-reserve;
- Indigenous development corporations; and,
- Federally or provincially incorporated not-for-profit organizations.

Eligible activities: There are two program streams depending on the nature of their project:

- **Planning and Design Projects stream:** Through this stream, eligible applicants can seek grants of up to \$50,000 in support of communities' projects to plan and design new or expanded transit solutions for their communities.
- **Capital Projects stream:** Through this stream, eligible applicants can seek contributions of up to \$3 million to help cover the capital costs of a new or expanded transit solution (e.g., purchase of vehicles or digital platforms), and up to \$5 million to support zero-emission transit solutions (e.g., for the purchase of a zero-emission vehicles).

Deadline: A continuous intake of the Rural Transit Solutions Fund of the Capital Projects stream is open.

Funding amount: Funding depends on which stream is applied for.

Contact: For any inquiries you may have about the Rural Transit Solutions Fund or the application process, please contact RTSF-FSTCR@infoc.gc.ca or call toll free at 1-833-699-2280.

Age-Friendly Communities Grant

Description: to help local and indigenous governments achieve the vision of building age-friendly communities.

Eligible applicants: The following government organizations are eligible to apply:

- First Nations Bands
- First Nations Tribal Councils
- Métis Chartered Communities
- Municipalities
- Regional Districts
- Self-Governing First Nations

Eligible activities: Two funding streams:

- Stream 1 Planning: To complete an age-friendly assessment and develop an age-friendly action plan.

- Stream 2 Projects: to implement age-friendly action(s)/projects identified in the age-friendly community assessment and action plan.

Deadline: July 28, 2023

Funding amount: Stream 1: up to \$25,000 and Stream 2: up to \$15,000.

Contact: BC Healthy Communities Society, grants@bchealthycommunities.ca, (250) 590-8442.

Disaster Mitigation and Adaptation Fund

Description: Supports large-scale infrastructure projects to help communities better manage the risks of disasters triggered by natural hazards. The DMAF is aimed at strengthening the resilience of Canadian communities through investments in large-scale infrastructure projects, including natural infrastructure projects, enabling them to better manage the risk associated with current and future natural hazards, such as floods, wildfires and droughts.

Eligible applicants:

- A municipal or regional government established by – or under –provincial or territorial statute;
- An Indigenous governing body
- An Indigenous Development Corporation
- A not-for-profit organization whose central mandate is to improve Indigenous outcomes.

Eligible activities: Eligible infrastructure projects under the DMAF include new construction of public infrastructure and/or modification or reinforcement of existing public infrastructure including natural infrastructure that prevent, mitigate or protect against the impacts of climate change, disasters triggered by natural hazards, and extreme weather. Projects must have a minimum of \$1M in total eligible costs to be considered for funding.

Deadline: Intake open from January 16, 2023 until July 19, 2023 at 3:00 PM (EDT).

Funding amount: Not specified.

Contact: Infrastructure Canada, dmaf-faac@infcc.gc.ca

Community Economic Development and Diversification in British Columbia

Description: The CEDD program supports economic development initiatives that contribute to the economic growth and diversification of communities across British Columbia. Through this program, PacifiCan enables communities to leverage their capacity and strengths to:

- respond to economic development opportunities
- adjust to changing and challenging economic circumstances (e.g. inter-city bus transportation, wildfires and floods)

Eligible applicants:

- not-for-profit organizations, including industry associations, economic development organizations, cultural organizations and societies
- post-secondary institutions
- co-operatives
- hospitals and regional health care centers
- Indigenous-led not-for-profits and organizations, which may include but not limited to First Nations as represented by their Chief and Council, Tribal Councils, Indigenous representative organizations, Métis and Inuit organizations and Settlements, as well as First Nation/Métis Settlement wholly-owned businesses where all profits accrue solely to the First Nation/Settlement to benefit community members
- municipal governments and organizations created by them
- federal Crown corporations (Treasury Board Secretariat will be consulted prior to any funding decisions for federal Crown corporations.)

- provincial government departments, agencies and crown corporations

Eligible activities: Strong projects demonstrate:

- strong market/industry demand (e.g., the project addresses a significant gap in the market, there is a demonstrated industry demand for the project or there is demonstrated labour/skills shortages)
- clear, measurable economic results for British Columbia
- effective governance measures and management team in place to carry out the project
- a strong rationale for the project
- financial statements that demonstrate the organization is financially self-sustaining
- leveraged funding from provincial governments, the private sector, and other non-government sources (typically 50 percent or more)
- source(s) of non-PacifiCan funding (requires proof of confirmed funding.)

Deadline: Ongoing until annual funding allocation has been reached.

Funding amount: not specified.

Contact: info@pacifican.gc.ca

Regional Innovation Ecosystems in British Columbia – PacifiCan

Description: aims to create, grow and nurture inclusive regional ecosystems that support business needs throughout the innovation continuum, and foster an entrepreneurial environment conducive to innovation, growth and competitiveness.

Eligible applicants: open to not-for-profit organizations that support businesses, innovators and entrepreneurs, for start-up, growth, productivity, technology commercialization, technology adoption, export and investment attraction.

Eligible activities: Activities that support a regional innovation ecosystem to respond to a specific challenge, opportunity, or market need or demand related to business scale-up and productivity, with emphasis on:

- Technology commercialization
- Business scale-up
- Productivity improvement
- Ecosystem capacity building
- Business acceleration and incubation

Deadline: Ongoing until annual funding allocation has been reached.

Funding amount: Not specified. Potential funding recipients are expected to have secured all non-PacifiCan requested project financing (typically, at least 50%) before applying.

Contact: contact us directly at one of [our local offices](#) or by calling [1-888-338-9378](tel:1-888-338-9378).

Community Development Program – Columbia Basin Trust *(region specific)*

Description: The Community Development Program supports the efforts of Basin residents to address community challenges and opportunities in the Columbia Basin Trust region.

Eligible applicants: Eligible applicants include non-profits, public organizations, municipalities, regional districts and First Nations communities in the [CBT region](#).

Eligible activities: Individual project eligibility is determined by the Trust at its sole discretion. The types of projects that may be eligible include, but are not limited to:

- strategic, broadly supported projects that address community challenges or take advantage of unique opportunities that have significant positive impacts on Basin communities;
- capital projects such as construction or renovations of facilities and capital assets; and

- community-based research and planning projects such as feasibility studies, community planning processes, impact assessments, business planning for community amenities and business retention and expansion plans excluding any that are obligations of government such as Official Community Plans.

Deadline: Ongoing until annual funding allocation has been reached.

Funding amount: Not specified. Typically, the Trust will not be the sole funder of projects. Projects that demonstrate that fundraising efforts have been made and/or are being undertaken are more likely to receive funding.

Contact: submit a project inquiry online: ourtrust.org/CDPIquiry; or call 1.800.505.8998 and ask to speak to the Community Development Program Manager.

Land Acquisition Grants – Columbia Basin Trust *(Region specific)*

Description: support local governments, First Nations communities and non-profit organizations to acquire property for public purposes.

Eligible applicants: Local governments, First Nations communities and registered non-profit organizations in the [CBT region](#) are eligible to apply.

Eligible activities: Applications must demonstrate that the:

- acquisition will provide broad public benefit over the long-term;
- the applicant has a long history of successful program delivery, stable long-term funding and the capacity to manage a capital project; and
- the applicant has organizational capacity for long-term asset management.

Deadline: Ongoing until annual funding allocation has been reached.

Funding amount: The Trust will support up to 60 per cent of any individual acquisition up to a maximum contribution of \$750,000 per project.

Contact: Contact the Trust to inquire about your project at landgrants@ourtrust.org, or submit a project inquiry online: ourtrust.org/landinquiry.

PREPARED BY: Catherine Allaway, Corporate Officer

DATE: June 23, 2023

SUBJECT: 2023 UBCM Convention

PURPOSE: To authorize attendance at the 2023 UBCM Convention and confirm meeting requests.

OPTIONS:

Recommendation is indicated in **bold**. Implications are in *italics*.

1. **Authorize attendance and confirm the meeting requests. *Staff will register attendees and submit meeting requests.***
2. Authorize attendance but not meeting requests.
3. Authorize attendance and make additional meeting requests.
4. Refer back to staff for further review and report.

RECOMMENDATION:

THAT CAO Dunlop and Councillors Bird, Brown and Lang are authorized to attend the 2023 UBCM Convention with expenses paid pursuant to Village policy.

THAT staff is directed to request meetings with the Premier, Minister of Health and Minister of Housing at the 2023 UBCM Convention.

ANALYSIS:

A. **Background:** The 2023 UBCM Convention will be held in Vancouver from September 18-22 in Vancouver. Meetings with provincial representatives will occur during the convention. Requests for meetings with the Premier, Cabinet and Minister of Municipal Affairs must be submitted by June 30, 2023. Meetings with provincial staff can be requested through August. A Council resolution is required to authorize attendance and reimbursement of expenses. Meetings can be booked without a Council resolution.

B. **Discussion:** Attendance at UBCM is strongly encouraged. Registration will open on July 4th. Mayor Hewat's attendance is arranged and paid for by the RDCK. Councillor Leathwood is unable to attend the 2023 event. A draft program is available at:
<https://www.ubcm.ca/convention-resolutions/2023-convention/program>

Meetings with the Premier, Minister of Health and Minister of Housing will be requested to discuss the provision of additional housing in small rural communities such as Kaslo. The Village of Kaslo will propose adding additional long term care beds or other forms of seniors housing as a mechanism to increase the local housing supply. Similar requests are being made by the West Kootenay Boundary Regional Hospital District.

C. **Attachments:** Nil

- D. **Financial Implications:** For UBCM members, registration costs are \$575 per person, if made by August 4th. Registrations made after August 4th cost \$750 per person.
- E. **Corporate Priority:** Meetings and networking at UBCM enables professional development and advocacy on certain corporate priorities of the Village.
- F. **Environmental Implications:** Nil
- G. **Communication Strategy:** Nil

CAO Approval: 2023.06.23

Subject: REVISION- Kootenay Boundary Regional Drought Level Update- June15

Importance: High

From: Grootveld, Ryan FOR:EX <Ryan.Grootveld@gov.bc.ca>
Sent: Tuesday, June 20, 2023 9:31 AM
To: 'admin@kaslo.ca';
Subject: REVISION- Kootenay Boundary Regional Drought Level Update- June15
Importance: High

Good morning,

Please see the highlighted text below, which is a revision and a clarification of the qualifying statement for recommended Conservation Actions in the June 15th email below.

Drought Basin	Drought Level	Conservation Action
Upper Columbia	3	**Use normal seasonal conservation measures
East Kootenay	3	
West Kootenay	3	
-Creston Water Management Precinct stream watch basin	3	
Lower Columbia	3	
Kettle	3	
- West Kettle River stream watch basin	3	
-Upper Kettle River stream watch basin	3	
-Granby River stream watch basin	3	
-Middle Kettle River stream watch basin	3	
-Lower Kettle River stream watch basin	3	

** Note that we will not be requesting voluntary reductions of water use at this time, as we often have at drought level 3. Mean **daily** discharge is currently near or greater than 100% of the mean annual discharge (MAD) in all streams where data is available, suggesting that there is still sufficient water to support ecosystem and socio-economic needs. Voluntary reduction requests may happen as the **daily discharges** are reduced to more critical thresholds.

Regards,
Ryan



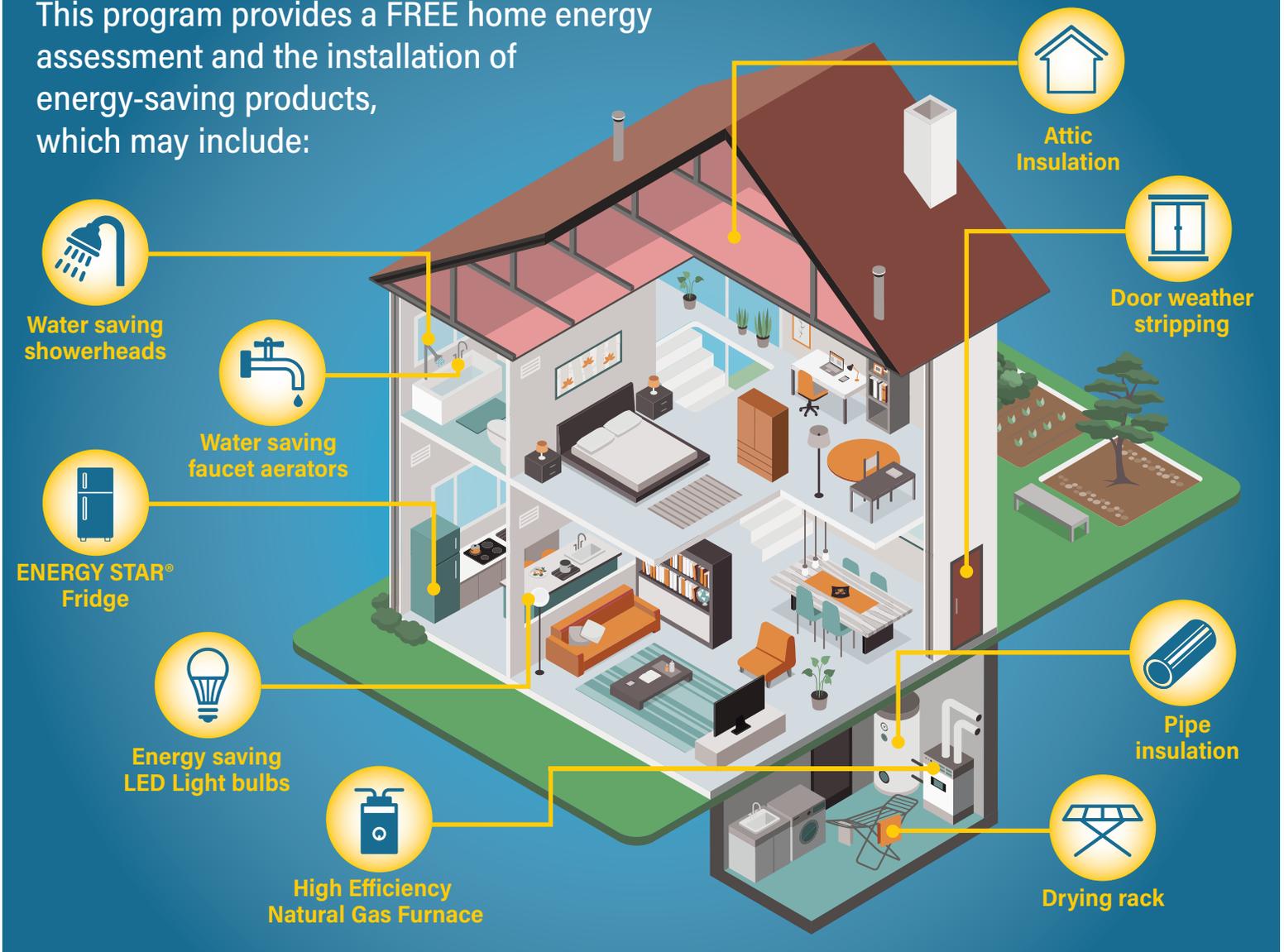
Ryan Grootveld
Authorizations Specialist- Water Stewardship
Ministry of Forests- Kootenay Boundary Region
1902 Theatre Road Cranbrook, BC V1C 7G1
Ryan.Grootveld@gov.bc.ca
(250) 420-6438

Free Upgrades through the Energy Conservation Assistance Program



The program is offered by **FortisBC** and is administered by **It's On Electric Company**.

This program provides a **FREE** home energy assessment and the installation of energy-saving products, which may include:



This offer is **FREE** for eligible* residents and easy to take part in!

One of our energy coaches will conduct an energy assessment of your home, install energy savings products, and provide you with advice and tips, saving you money and increasing the comfort of your home. Products installed may vary based on home characteristics and other program criteria. Limited time offer. Other conditions may apply. **Eligibility is based on self-declared income.*

Visit www.fortisbc.com/ecap for more information or contact us at **1-855-560-3227** or ecap@itsonelectric.com to apply to this program.



It's On Electric Company is a Program Delivery Agent for the Energy Conservation Assistance Program.



Karissa Stroshein

Subject: Report on the Progress of Management Plan Implementation for the Westslope Cutthroat Trout, British Columbia Population

From: PAC SAR / LEP PAC (DFO/MPO) <DFO.PACSAR-LEPPAC.MPO@dfo-mpo.gc.ca>

Sent: Thursday, June 22, 2023 12:27 PM

Subject: Report on the Progress of Management Plan Implementation for the Westslope Cutthroat Trout, British Columbia Population

FOR YOUR INFORMATION

Fisheries and Oceans Canada will post the following document on the [Species at Risk \(SAR\) Public Registry](#) in the coming weeks:

- Report on the Progress of Management Plan Implementation for Westslope Cutthroat Trout (*Oncorhynchus clarkii lewisi*), British Columbia Population, in Canada for the Period 2017 to 2021

Under the *Species at Risk Act* (SARA), a Progress Report summarizing management plan implementation is prepared and posted to the public registry. Progress Reports include information on conservation efforts underway. There are no new commitments or objectives identified in progress reports.

Yours sincerely,

Nicole McCutchen

Regional Manager, Pacific Region Species at Risk Program

Fisheries and Oceans Canada

200-401 Burrard Street

Vancouver, BC V6C 3S4

DFO.PACSAR-LEPPAC.MPO@dfo-mpo.gc.ca

Karissa Stroshein

Subject: State of the Basin Focus - Using Data for Decision-Making: Data on the Ground - Applications and Outcomes

From: Selkirk Innovates <jjones1@selkirk.ca>

Sent: Thursday, June 22, 2023 8:01 AM

To: Karissa Stroshein <admin@kaslo.ca>

Subject: State of the Basin Focus - Using Data for Decision-Making: Data on the Ground - Applications and Outcomes



State of the Basin Focus

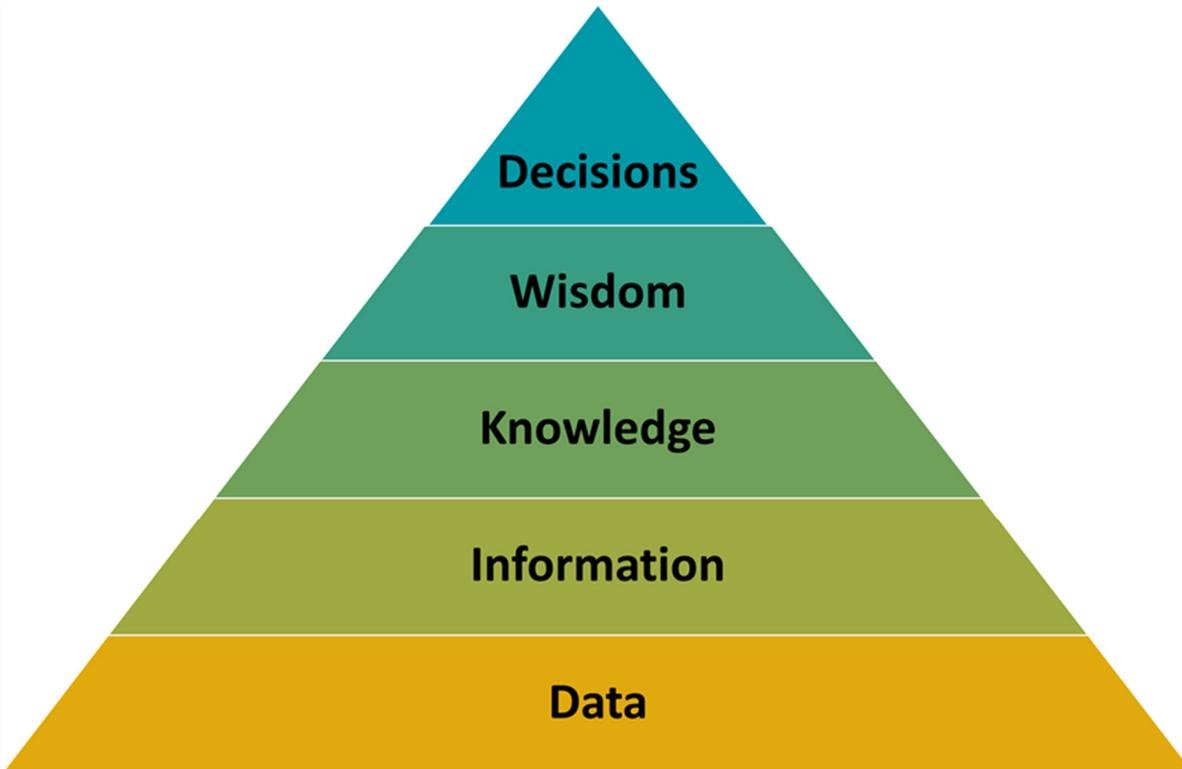
Stories of well-being in our region

2023 - Issue 05



Using Data for Decision-Making: Data on the Ground - Applications and Outcomes

In our last two newsletters we explored the importance of data for decision-making, as well as some common data challenges and how to address them. Now it's time to talk about how to put data to use.



Data on its own is insufficient. It sits at the very bottom of the pyramid. Data are neither good or bad, they will not tell you what to do or how to do it. We – the decision makers and practitioners – assign value to data, combine data sets, put them into our local context, combine them with other parameters, and then make informed decisions. This allows for observation, reflection, learning, and improvement.

What is an example? Let's talk housing!

Housing is an important topic, with people increasingly discussing the housing crisis. Data can contribute to decision-making around local housing challenges in a variety of ways. Understanding local demographic trends can tell us a lot about how much and what kind of housing is needed.

How many houses do you need? Check out whether your [population](#) is growing. Is growth slow, steady, or rapid? What kind of [housing](#) is present in your community? Are you serving an [aging](#) population? Or, are you serving young and growing [families](#)? What is affordable based on local [income](#) levels and [wages](#)? Using data from existing sources, like the State of the Basin, you can quickly develop a basic idea of local needs.

Qualitative data can help add additional context. For example, what do local real estate agents say about housing in your community? What about the business community? For example, we often hear about housing as a barrier to filling vacant positions. How do residents perceive [access to housing](#)? (See *Figure 41: Access to Housing Index* in the 2021 Subjective Well-being Report.)

You can also seek out case studies. What have other communities similar to yours done to address housing? The methodologies, results, and lessons from other places can help guide you.

As you pull sources together you begin to build a picture of what is needed and what may be possible. What then? Consider your parameters. The mandate of your organization will guide what type of action you can take. For example, local governments can make policy and zoning changes. How much time and money you have will also impact your decisions.

Keep in mind that data-to-outcome is not a linear path. At many stages along the way you can and should add in new data, consider a changing context (e.g., new funding opportunities), and evaluate if you are still on the right path.

To learn more about other indicators of well-being, please visit the State of the Basin website stateofthebasin.ca.

ETSI-BC Regional Ground Transportation Survey

The Economic Trust of the Southern Interior (ETSI-BC) is looking for input in their Regional Ground Transportation Study. This study will help better understand passenger transportation needs and opportunities in the Southern Interior of BC. The study hopes to identify all existing ground transportation in the region, with a focus on connections between Southern Interior BC communities and in rural areas not served by existing public transportation.

Target participants include local governments, First Nations communities, community organizations and service operators about what's working, priorities for change, and their potential roles in future transportation.

Take the online survey until June 26, 2023.

[Regional Ground Transportation Survey](#)

We want to hear from you! Your feedback matters to us.

[Click here to share your feedback!](#)



Selkirk Innovates gratefully acknowledges the support of Columbia Basin Trust.

State of the Basin Focus is a monthly e-newsletter highlighting stories of well-being in our region. You are receiving this email because you have attended a Selkirk College event, are a Selkirk College stakeholder, or have subscribed to receive updates on the State of the Basin.

Selkirk College acknowledges the First Nations of the West Kootenay and Boundary regions on whose traditional territories we are honoured to operate: the Sn̓ɬay̓čkstx (Sinixt), the Syilx (Okanagan), the Ktunaxa, and the Secwépemc (Shuswap). The State of the Basin initiative also extends to the traditional territory of the Lheidli T'enneh First Nation. We are grateful to these Nations as keepers of the lands and value their efforts to enhance resilience and well-being across the region.



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Selkirk Innovates
Selkirk College
301 Frank Beinder Way
Castlegar BC V1N 4L3

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COLUMBIA River Treaty



To: Columbia Basin government elected officials
and local government CAOs

Date: June 9, 2023

From: Linda Worley, Chair
Columbia River Treaty Local Governments Committee

Subject: Columbia River Treaty Interim Revenue Sharing Agreements

On June 8 the province and the Ktunaxa, Secwépemc and Syilx Okanagan Nations announced that they have signed historic interim agreements to share revenues from the Columbia River Treaty (CRT). As revenue sharing is a matter between the province and the Nations that is not related to the ongoing CRT negotiations, regional local governments (including the CRT Local Governments Committee – the Committee) were understandably not involved in the creation of these agreements.

As revenue sharing agreements are not well understood in the Columbia basin, we encourage you to carefully review the media release (attached) as it explains the context and importance of these agreements. Revenue sharing agreements are not new to this region – they exist currently between the province and the relevant Indigenous Nations for mining, forestry and gaming revenues, and perhaps others. To fully understand the context for these agreements we may all need to continue to learn more about reconciliation; the [United Nations Declaration on the Rights of Indigenous Peoples](#) (UNDRIP), which is the foundation for the provinces [Declaration on the Rights of Indigenous Peoples Act](#) (DRIPA); and the new provincial [fiscal framework](#) which Indigenous Nations and the province are co-developing to support the operation of Indigenous governments, with broad public input. We also need to continue to reach out to and to learn from our neighbouring Indigenous Nations.

In 2022, after much consideration, the Committee decided to integrate the UNDRIP into our actions. Revenue sharing is consistent with UNDRIP and is an important step on the path to reconciliation. For these reasons the Committee supports the establishment of these agreements. We respectfully recognize that these agreements are a matter between the province and the Nations and we will not be commenting on their content. You are encouraged to address questions about these agreements to the contacts provided at the end of the media release.

We expect there will be questions about whether local governments receive a share of the revenues from the CRT. In 1995 residents of the Basin worked together to convince the province to establish the Columbia Basin Trust as a one-time mechanism for the province to share CRT benefits. The revenues from the power projects that were built in part through the endowment to CBT from the province, as well as returns on other investments made by CBT, support the efforts by the people of the Basin to create a legacy of social, economic and environmental well-being in the Canadian Columbia Basin. Residents of the region, community organizations, and local governments partner with CBT to fund initiatives to achieve this legacy.

With ongoing support from the Province and CBT, the Committee is continuing its work to seek refinements related to the Treaty to improve quality of life in the Columbia basin. Since its creation in 2011 the Committee has considered potential alternative benefit sharing mechanisms. At this time the Committee sees the involvement of local governments and the public in the modernized CRT domestic governance that is being developed as well as potential changes in reservoir operations through increased Canadian flexibility, including improved ecosystem conditions, as the best ways to address the impacts to non-Indigenous communities. The Committee will continue to evaluate alternative benefit sharing mechanisms as more is known about the modernized Treaty.

I encourage you to continue to learn about CRT related topics:

- To learn more about the CRT Local Governments Committee, visit: <https://www.crtlgc.ca/>
- To learn more about the Columbia River Treaty, visit: <https://engage.gov.bc.ca/columbiarivertreaty/>
- To keep up with the latest Columbia River Treaty news, sign up for the newsletter at: <https://engage.gov.bc.ca/columbiarivertreaty/sign-up/> or follow the CRT on Facebook (@ColumbiaRiverTreaty) or Twitter (@CRTreaty).

Committee Members

RDKB - Linda Worley, LGC Chair, Rural Director and RDKB Board Chair; and Warfield Mayor Frank Marino

RDEK - Stan Doehle, LGC Vice Chair and Rural Director; and Jane Walter, Rural Director

RDCK – Aimee Watson, Rural Director and RDCK Board Chair; and Aidan MacLaren-Caux, Nakusp Councilor

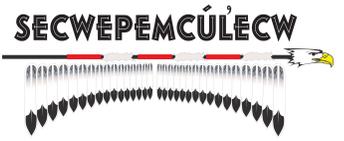
CSRD – David Brooks-Hill, Rural Director and Golden Mayor Ron Oszust

Village of Valemount – Donnie MacLean, Councilor

AKBLG – Keith Page, President and Nelson Councilor



KTUNAXA
NATION



NEWS RELEASE

For Immediate Release
2023IRR0035-000895
June 8, 2023

Ministry of Indigenous Relations and Reconciliation
Ministry of Energy, Mines and Low Carbon Innovation

Agreements address Columbia River Treaty impacts on Indigenous Nations

VICTORIA – The Ktunaxa, Secwépemc and Syilx Okanagan Nations and their members will benefit from new interim agreements that share revenue generated from the Columbia River Treaty.

Through the three separate interim agreements, the Ktunaxa Nation, Secwépemc Nation and Syilx Okanagan Nation will each receive 5% of the revenue generated through the sale of Canada's share of downstream power benefits under the treaty, otherwise known as the Canadian Entitlement. The proposed interim agreements will share this revenue over four years.

“This interim agreement is significant for us,” said Kathryn Teneese, Chair of Ktunaxa Nation Council. “It’s an acknowledgment of impacts to Ktunaxa rights and title, and is one step on the path of reconciliation. Ktunaxa Nation Council, on behalf of our four member First Nations, will continue our broader collaborative work on Columbia River Treaty renewal with the other partners in this agreement. Ktunaxa perspectives are vital to this treaty process, and we value being at the table with the other Indigenous Nations, along with British Columbia and Canada.”

ki law na Chief Clarence Louie, Okanagan Nation Alliance Tribal Chair, said: “This Interim Revenue Sharing Agreement is a historic first step for our government-to-government relationship. For far too long, we have been excluded from decisions that directly impact the Syilx Nation. These previous decisions lacked any form of consent and often left us with only devastating impacts. With this announcement, the provincial government has demonstrated a level of integrity to finally do the right thing. In part, this is the result of continued efforts by the Okanagan Nation Alliance’s Chief Executive Council, who have asserted the need to be involved in establishing a new Columbia River Treaty. Alongside our First Nation neighbours in the Columbia River watershed — the Secwépemc Nation and Ktunaxa Nation — we are beginning a long journey of righting the historical wrongs of the past injustices with the Crown on decision-making, revenue sharing, ecosystems and Indigenous cultural values. This is only the beginning, yet we remain confident that the principles of collaboration and partnership central to these government relations will continue to create the change we all desire for our lands and waterways.”

Kukpi7 Rosanne Casimir, Tribal Chief, Shuswap Nation Tribal Council, said: “On behalf of the Secwépemc Nation, I am pleased to confirm a shared commitment resulting from the continued negotiations concerning the ongoing environmental and cultural impacts from the Columbia River Treaty. The negotiations thus far resulted in Interim Revenue Sharing Agreements between the Secwépemc, Syilx Okanagan and Ktunaxa Nations and the Province of British Columbia. These agreements represent the first time that the three Indigenous Nations within British Columbia are receiving benefits from the Columbia River Treaty dams. The dams

have caused devastation to our lands and resources, and continue to impact our title and rights. We share a commitment to reconciliation while upholding the foundation of the United Nations Declaration on the Rights of Indigenous Peoples. We look forward to our continued engagement, shared decision-making and co-operation as we move forward together in a way that we can all be proud of.”

The treaty was ratified in 1964 by the U.S. and Canada to provide flood control and generate additional hydro power, but was negotiated without considering the impacts it would have on the rights, culture, economies and ways of life of the Indigenous Nations. For decades, the Ktunaxa, Secwepemc and Syilx Okanagan Nations and their members have been severely affected by the construction of treaty dams and reservoirs, changes to river flows, ecosystem and cultural losses, and the related impacts to their economies. Negotiations will continue with the Secwépemc, Syilx Okanagan and Ktunaxa Nations for a long-term agreement to help address environmental, cultural and economic impacts caused by the operations of the Columbia River Treaty.

“When the Columbia River Treaty was developed, governments didn’t consult or co-operate with First Nations or any Columbia Basin residents – the very people whose lives, livelihoods and cultures would be affected for decades,” said Katrine Conroy, Minister of Finance and Minister Responsible for the Columbia River Treaty. “Since 2018, Indigenous Nations with territory in the Columbia Basin have worked closely with Canada and B.C. to negotiate a modernized treaty with the U.S.; today, they are at last sharing in the benefits the treaty brings.”

Murray Rankin, Minister of Indigenous Relations and Reconciliation, said: “The announcement today reflects our government’s action toward building relationships with First Nations that recognize, respect and support their right to self-determination. These agreements ensure Nations benefit from Columbia River Treaty revenues and support a new way of seeking First Nations’ free, prior and informed consent on a modernized Columbia River Treaty.”

Since 2018, Canada and the United States have been engaged in negotiations to modernize the treaty. The Ktunaxa, Secwépemc and Syilx Okanagan Nations have been an essential part of the Canadian negotiating team, alongside the governments of Canada and B.C.

The Nations have also led efforts to enhance ecosystem function and investigate the feasibility of restoring salmon to the B.C. portion of the Columbia Basin through the treaty-modernization negotiations.

Quick Facts:

- The Columbia River Treaty is a trans-boundary water management agreement between Canada and the United States, ratified in 1964, that vastly reduces the risk of floods and provides clean energy to millions of households in British Columbia and the United States.
- Revenue from the treaty goes to the Provincial Consolidated Revenue Fund and has contributed to funding of government functions, such as health care, education and infrastructure.
- The treaty dams and reservoirs flooded 110,000 hectares (270,000 acres) of Canadian ecosystems, displaced more than 2,000 residents, as well as First Nations, communities and infrastructure, and affected farms, tourism and forestry activities.

- Since May 2018, negotiators for Canada (including B.C.) and the United States have been meeting to discuss what a modernized version of the Columbia River Treaty could look like.
- During that time, representatives of the Ktunaxa, Secwépemc and Syilx Okanagan Nations have worked hand in hand with the governments of Canada and B.C. to develop and refine negotiating positions, strategies and proposals.

Learn More:

To learn more about the Columbia River Treaty, visit <https://engage.gov.bc.ca/columbiarivertreaty/>

To keep up with the latest Columbia River Treaty news, sign up for the newsletter at: <https://engage.gov.bc.ca/columbiarivertreaty/sign-up/> or follow the CRT on Facebook (@ColumbiaRiverTreaty) or Twitter (@CRTreaty).

To share views on the treaty, email: columbiarivertreaty@gov.bc.ca or write to:

Columbia River Treaty Team
Ministry of Energy, Mines and Low Carbon Innovation
PO Box 9314 Stn Prov Govt
Victoria, B.C. V8W 9N1

Contacts:

Ministry of Energy, Mines and Low Carbon
Innovation
Media Relations
250 208-6183

Ministry of Indigenous Relations and
Reconciliation
Media Relations
236 478-0966

Connect with the Province of B.C. at: news.gov.bc.ca/connect

PREPARED BY: Catherine Allaway, Corporate Officer

DATE: June 22, 2023

SUBJECT: 2022 Annual Report

PURPOSE: To seek Council approval of the 2022 Annual Report

OPTIONS:

Recommendation is indicated in **bold**. Implications are in *italics*.

1. **Adopt the report as presented. *The report will be available to the public.***
2. Amend the report before adoption. *Specified changes will be made to the report.*
3. Refer back to staff for revision and further report. *Adoption of the report will be delayed.*

RECOMMENDATION:

THAT the 2022 Village of Kaslo Annual Report be adopted as presented.

ANALYSIS:

- A. **Background:** In accordance with the Community Charter, the Village must produce an Annual Report. The draft 2022 Annual Report has been available for inspection at City Hall since June 12, 2023. Public notice of the document's availability was posted on the Village's website, the bulletin boards at City Hall and advertised in the Valley Voice. Council must consider any questions or submissions from the public prior to adopting the Annual Report by resolution.
- B. **Discussion:** The Annual Report must include the following elements:
 - The audited financial statements
 - Value of permissive tax exemptions granted
 - Report respecting municipal services and operations
 - Progress report respecting previously established objectives
 - Any declarations of disqualification for office
 - Statement of municipal objectives for the current and coming year
 - Any other information Council considers advisable
- C. **Attachments:** 2022 Annual Report
- D. **Financial Implications:** Nil.
- E. **Corporate Priority:** The Annual Report is an essential document for tracking corporate and strategic priorities.
- F. **Environmental Considerations:** Nil
- G. **Communication Strategy:** Once adopted, the Annual Report will be available on the Village web site.



*Village of
Kaslo*



Village of Kaslo 2022 Annual Report

www.kaslo.ca



Vision

The Village of Kaslo supports a full, productive and meaningful life for all citizens through policies, services and programs that reflect community values and encourage sustainable development.

Corporate Strategic Plan

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2022 in Summary

The Village of Kaslo is the oldest incorporated community in the Kootenays and is located 70 kilometres north of Nelson on Highway 31 on the western shore of Kootenay Lake. With a rich and colourful history, this community of 1,050 is home to people from all walks of life, who have gathered here to enjoy and appreciate their beautiful surroundings and outdoor opportunities. Kaslo is also home to two National Historic Sites: Kaslo City Hall and the S.S. Moyie sternwheeler. Long before modern settlers arrived in the late 1800s, these unceded lands were traversed for centuries by the Ktunaxa, Sinixt, and Syilx peoples. Many Indigenous and Metis residents call Kaslo home.

Kaslo is within the Regional District of Central Kootenay, which provides regional or sub-regional local government services to Kaslo and electoral Area 'D'.

The year 2022 was the final year of the 2018-2022 Council's term, consisting of Mayor Suzan Hewat and Councillors Kellie Knoll, Robert Lang, Molly Leathwood, and Henry Van Mill. After the municipal election in October, Mayor Hewat and Councillors Lang and Leathwood were returned and two new Councillors joined them at the table, Erika Bird and Matthew Brown. We thank Kellie Knoll and Henry Van Mill for their hard work and dedication to the community over their Council term.

Staff are overseen by Chief Administrative Officer, Ian Dunlop. Council and staff worked together to update the Corporate Strategic Plan and continue working on community development projects, setting the stage for continued successes in 2022, including the completion of the new Official Community Plan.



2018-2022 Kaslo Village Council, from left: Rob Lang, Kellie Knoll, Mayor Suzan Hewat, Molly Leathwood and Henry Van Mill.



2022-2026 Kaslo Village Council, from left: Rob Lang, Molly Leathwood, Mayor Suzan Hewat, Matthew Brown and Erika Bird.

Declaration and Identification of Disqualified Council Members

None.



Report Respecting Municipal Services and Operations

Mayor's Message

What a year 2021 has been! We went from restrictions and mandatory masking to be getting back to almost business as usual. During the pandemic many have struggled, but as a community we have shown our resilience and adaptability. Residents continued to support one another and our local business community throughout the past year.

At the Village, we have done what we can to offer our support as well. For a second year, we offered half price patio licences for Front Street food and beverage establishments which allowed them an expanded area to provide service while still adhering to capacity and spacing requirements. The Kootenay Lake Innovation Centre, located in the Kemball Memorial Centre, was also provided with discounted rental fees during their past year while they worked through developing their program.

We have also supported many of our local organizations with achieving their project goals during a time when they weren't able to engage in their usual fundraising efforts. We provided Community Development grants to Kaslo Baseball and Softball Association, Kaslo Racquet Club, Kootenay Lake Historical Society, Royal Canadian Legion and Victorian Hospital Auxiliary. All these organizations and others are a very important part of what makes us the vibrant community we are. There were several other projects that we supported through this program, such as adding a sculpture to Legacy Park, funding a community Bear Hazard Assessment and funding for the Front Street Park washrooms and performance space.

Although we would like to provide funding support to all community groups, we are not able to do so. Recognizing that not all support has to be financial, during the past year we provided other types of support. These included providing land for the JV Humphries School Outdoor Learning Structure, the Kaslo Disc Golf course and a space for Kaslo Search & Rescue for equipment and vehicle storage.

We continued our work with the Kaslo & District Arena Association administering grants and helping to coordinate facility upgrades. We assisted the Kaslo & District Public Library on the purchase of the site for the new library, the Kaslo Housing Society with the necessary bylaw amendments and the land transfer for their housing project. We provided administrative support and sponsored grant applications for the Kootenay Lake Historical Society on their important preservation efforts on the SS Moyie, National Historic Site.

2021 was also a year that saw many successful Village initiated projects get underway or completed. The public washrooms in Front Street Park were completed in the fall and the performance space is slated for completion in 2022. We began the OCP review process and formed a volunteer steering committee consisting of community and council members along with staff to provide input to our OCP Coordinator. A survey at the Kaslo Aerodrome hangar area was undertaken to define lots which will allow us to offer longer term leases to hangar owners. We received funding through the Community Resiliency Investment for a FireSmart project for both education and some treatments within municipal boundaries with the assistance of a local consultant. A consultant was engaged to



complete a Tree Planting Plan which we hope will help to guide council well into the future. This year the Village was also able to purchase our first electric vehicle for our public works crew.

Not all projects are completed this past year were undertaken by the Village. Some were due to our advocacy on behalf of our community. At a Union of BC Municipalities meeting, council and our CAO met with the Ministry of Transportation to request replacement of the aging Kaslo River Bridge and our efforts were rewarded. This project was approved and was substantially completed in the fall. As part of this project, we were able to include a sewer crossing under the highway for future expansion incorporated which resulted in a significant cost savings.

A few other accomplishments this past year which, although they are small, they are no less significant. We secured a sculpture from Castlegar Sculpture Walk for placement in Legacy Park to fulfil the commitment made to have the space be a home for rotating art works. Council also formed the Kaslo Events Select Committee. The committee coordinated a Heritage Week virtual event, an Earth Day Litter pickup, a Beach Clean-up, and Kaslo's Birthday celebration where Kaslo's Citizen of the Year presentation was made.

We would not be able to achieve some of our goals without the contributions of our awesome volunteers who sit on our committees, such as our Front Street Park Committee, Health Select Committee and Parks, Recreation and Public Arts Committee to name a few.

Council has been well represented outside our community with Councillor Lang being elected to the Association of Kootenay Boundary Local Governments board for a second year and myself as a committee member with the Federation of Canadian Municipalities for a third year.

So many of the accomplishments outlined above would not be possible without the great staff that we have both in the office and on our Public Works crew. We have seen some changes this year as we welcomed Catherine Allaway as our Corporate Officer this year and we were also happy to have a summer student, Austin Tremblay, join us for the summer.

We look forward to working toward achieving the goals in our strategic plan for 2022. It is shaping up to be another busy year, with many important projects either in progress, completed or scheduled to start.

Thank you for putting your faith in us and for working with us to make Kaslo the great place that we call home!

Suzan Hewat

Mayor

Kaslo is a diverse, inclusive, and welcoming community that aspires to be a model for small, mountain communities across British Columbia and around the world.



Tom Duchastel was celebrated as Kaslo's 2022 Citizen of the year, pictured here with Mayor Hewat and MLA Brittney Anderson at the Village's 129th birthday festivities in Legacy Park.



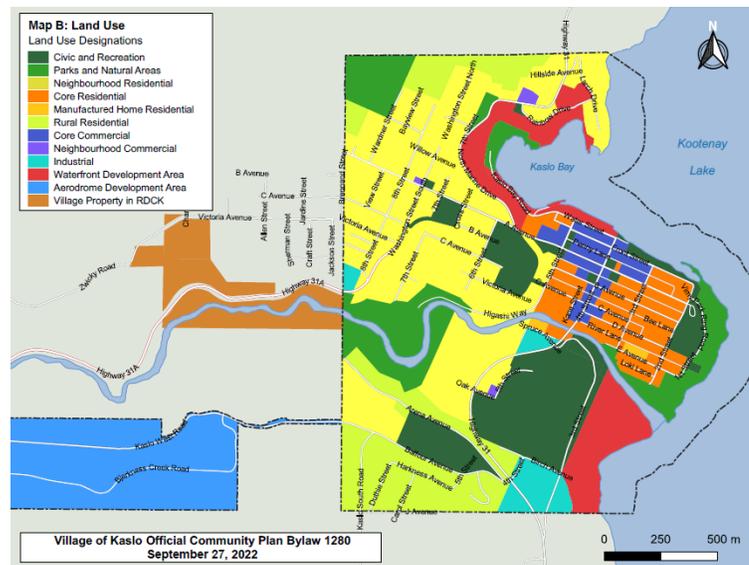
Community-wide goals and Corporate Strategy

Council last updated the Corporate Strategic Plan in 2021. The new 2022-2026 Council initiated a review of the strategic priorities in November, and this process is continuing into mid 2023. The first year of a new Council usually sees the continuation and completion of the strategic initiatives of the previous Council, giving the new Council an opportunity to thoughtfully review and prioritise the initiatives that they would like to tackle during their term of office. The following section identifies the progress on the current goals of the Corporate Strategic Plan.

- An innovative community that supports diverse economic development;
- Invest in public infrastructure;
- Explore new, local, energy generation possibilities;
- Stewards of the natural environment;
- A community of attainable and affordable housing for all;
- Restoration and growth of community capacities in health and well-being;
- Continued development of cultural, social and educational opportunities;
- An engaged public;
- Continued development and improvement of amenities;
- Public-private partnerships that produce improved service delivery.

AREAS OF FOCUS

- ▲ ECONOMY
- ▲ COMMUNITY HEALTH
- ▲ ARTS, CULTURE, HERITAGE
- ▲ GOVERNANCE
- ▲ CORPORATE CAPACITY
- ▲ PLANNING & LAND USE
- ▲ INFRASTRUCTURE
- ▲ ASSET MANAGEMENT
- ▲ PARKS & RECREATION



2022 Accomplishments towards the goals of the Corporate Strategy

Economy:

- Leaseholds established at Kaslo Aerodrome for hangar development.
- The Kemball building is almost fully rented and generating positive income.
- Funding secured for renovation of Kemball building through a CERIP economic recovery grant. Renovation planning is underway, and a construction management contract will be



opened for proposals soon. Water service to the building has been upgraded. Shelter to protect the backup generator is under construction.

- Kemball renovation will include a tech/innovation hub.
- The Rural Resident Attraction pilot project, in cooperation with the BC government and Village of New Denver, enabling studies toward the development of vacant land needs to be scoped-out and RFP issued for planning/engineering consultant now that the new OCP is completed.
- Upcoming opportunity through Rural Economic Diversity and Infrastructure Program.

Arts, Culture, Heritage:

- New art was procured for Legacy Park through the ongoing partnership with the Castlegar Sculpture Walk project.
- Heritage Development Permit Area regulations were updated in the new OCP including streamlining of the application process to reduce delay.
- Kaslo Front Street Park stage officially opened on May Days weekend and was used regularly over the summer.
- Our major festivals, May Days and Kaslo Jazz Etc Festival resumed after a 2-year hiatus.

Community Health:

- The Health Select Committee continued to advocate for expansion of Kaslo's Hospital and improvements to BC Ambulance service. Province announced changes to BC Ambulance service model are coming in the New Year, in part thanks to this advocacy.
- A \$3.7 million affordable housing project on the Kemball lands is under construction and will be complete by Spring 2023.
- Need for a diversity of housing types was identified in the OCP and residential land use categories were updated.

Capital Projects:

- Arena improvements through the ICIP-CVRIS program along with funding from the Village/RDCK reserve funds and a generous private donation. Ice plant upgrades are complete and fire alarm system upgrades are underway. Total project cost \$356,675.
- The asset management project has received funding but staff capacity remains a challenge. We expect to address this in early 2023 with a temporary staff position.
- The Village's partnership with the Kaslo & District Public Library continues. Completion of the design and Class B cost estimate make this project ready for the next major grant intake opportunity.
- Front Street Park buildings are complete. Final site works, including perimeter wall, will be tackled in Spring 2023. Project funded through CBT, CDP, Canada Community Building Fund and Village Parks reserve funds.
- The A Avenue watermain project is substantially complete. The new line was put into service on November 23. Night-time water volume through the water treatment plant is down approximately 20% now that the old leaky pipe is out of commission. Final site works will be completed in Spring 2023.
- Preliminary design work began on the Moyie Amphitheatre (slope stabilization) project. CBT has indicated that surplus funds from the Front Street Park project could be allocated to this work, but further funding will be needed to cover the \$250,000 estimated cost.



- An application to the Strategic Priorities Fund (UBCM/Canada Community Building Fund) was made for expansion of the wastewater treatment plant.
- An application to the Invest Canada Infrastructure Program was made for UV treatment and improvements to the water treatment plant to meet upcoming Interior Health requirements.
- Kaslo Seniors completed renovations to the Village-owned Seniors Hall thanks to their own fundraising efforts and a CDP contribution from the Village.
- Periwinkle Children's Centre is also undergoing expansion to their facility at the Village-owned Vimy Park Pavilion building, opening much-needed daycare spaces.
- The S.S. Moyie restoration is also underway to replace ageing and deteriorated components of the ship's exterior envelope and renovation of the Men's lounge. Thanks again to the fundraising efforts of the Kootenay Lake Historical Society, the ship's long-term lease holder.
- A perimeter fence is being installed at the Public Works Yard. Construction of a new equipment shelter is expected to start in early 2023. Design is being finalized.

Planning & Land Use

- The Official Community Plan review was completed. The new OCP was adopted by Council on September 27th.
- Village's internal GIS mapping system continues to improve and was used extensively for the OCP update.
- Record number of new subdivision applications; from 2015 to 2020, there was 1 residential subdivision application per year, and then in 2021 - 4, and 2022 - 7.
- Building permits applications are also up while RDCK struggles with staff retention in the building services department (shortage of qualified building inspectors is province-wide).

Parks, Recreation and Natural Areas

- Implementation of the tree planting plan began with the planting of 11 trees along Village boulevards this Spring.
- Improvements to the Murray Pearson Ball Park were completed with installation of a new fence and irrigation improvements.
- Arena renovations (see capital projects).
- The campground had another very successful year.
- New recognition of parks and natural areas, and development permit area requirements for waterfront and stream protection were enacted in the new OCP.

Corporate Capacity & Governance

- The Corporate Officer / Manager of Corporate Services position was made permanent, which has significantly improved management capacity.
- Internal review of administrative positions is underway ahead of anticipated union contract negotiations in April 2023.
- An OCP Coordinator was contracted to assist with the OCP process, meetings and public consultation.
- CAO attended LGMA CAO conference, UBCM, and completed PADM course in Ethics in Local Government. CO attended Corporate Officer workshop.
- Admin Clerk and Foreman completed Local Government Foundations online training.



- Continued improvements to asset management mapping but allocating resources to this project remains challenging.
- New electric utility vehicle put into service.
- Fencing being installed at public works yard to improve security of the facility.
- Records management project started.
- Newly elected officials training, and strategic planning are underway.
- New Council Procedure Bylaw adopted.

These are certainly not the only accomplishments of 2022, just the ones that were previously identified in the Strategic Plan. The impacts of COVID-19 health restrictions diminished over the year, but joint threats of wildfire and climate change became amplified. The Briggs Creek fire felt like it was right on the Village's doorstep and has greatly impacted the tenure area of the Kaslo and District Community Forest. Through regional emergency coordination, the Village remained safe and the watershed from which we draw our drinking water was protected.

Looking ahead to 2023 and 2024

Council set aside strategic planning days in November 2022, February 2023 and soon to come in summer 2023. Housing has already emerged as a top theme, along with another urgent matter, the impacts of climate change. Here are some of the other important initiatives that will help Council focus in on the important priorities.

Economy:

- The Village was successful in obtaining a Rural Economic Diversification and Infrastructure Program grant for \$100,000 to support the "Kaslo Economic Infrastructure Acceleration Project." The funds will go primarily to increase administrative capacity to get projects like Rural Resident Attraction underway, which is the planning and future development of Village-owned land for new housing.
- Additional funding for the Kemball Building renovation was also secured through CBT's Basin Charge-up program, but even more funding will be needed.

Arts, Culture, Heritage:

- Completion of Front Street Park including sound improvements and perimeter fence.
- Supporting improvements to the Moyie grounds.

Community Health:

- Celebrating the opening of the 10-unit Penny Lane Apartments and looking forward to start planning the next housing project.

Capital Projects:

- Completion of the Arena renovation project.
- Asset Management.
- Submission of a grant application through the Green and Inclusive Municipal Buildings program for the Kaslo Library.
- Completion of A Avenue watermain project. The project was funded in part through the Canada Community Building Fund.
- Completion of Phase 1 and 2 of the Kaslo River Dike and Bank Remediation Project.



- The application to the Invest Canada Infrastructure Program was successful. The project will start in 2023 and be completed in 2025.
- An application to the Strategic Priorities Fund (UBCM/Canada Community Building Fund) for expansion of the wastewater treatment plant was turned down. Work on preliminary design will continue so the next grant application will be stronger.
- The S.S. Moyie restoration by the Kootenay Lake Historical Society continues as they prepare for the Moyie's 125th anniversary of her launch.
- A new equipment shelter for Public Works will be finished, so valuable heavy equipment can be protected from the weather.
- An electric truck will be added to the Public Works fleet to retire a gasoline-powered truck thanks to CBT's Basin Charge-up grant.

Planning & Land Use

- Consultant opportunities will be available for work on the Kaslo South Lands and Waterfront planning projects.
- Staff capacity will be improved through the REDIP grant.

Parks, Recreation and Natural Areas

- Completion of the Arena renovation to improve ice plant reliability and public safety.
- Continuing the tree planting program.

Corporate Capacity & Governance

- Newly elected officials training was completed.
- New temporary staff position will be created to assist with planning and project management to achieve the goals of the REDIP grant.
- Asset management plan will be drafted.
- Bylaw review (noise, business licensing, ticketing, utilities and more).
- Review Land Use (Zoning) bylaw now that the new OCP is implemented.



2022 Permissive Tax Exemptions

Permissive tax exemptions give relief to the owners or leases of properties that provide a direct public benefit and community services to the municipality and improve the quality of life for our residents. These properties were approved for tax exemption by Bylaw 1268 for a 3-year period.

Occupier Name	Annual Value of Exemption
Bishop of New Westminster	\$672.26
Hospice Society of North Kootenay Lake	\$238.99
Kaslo & District Arena Association	\$9,818.61
Kaslo Community Church	\$413.70
Kaslo Community Garden Society	\$331.90
Kaslo Curling Club	\$3,963.69
Kaslo Golf Club	\$12,853.75
Kaslo Housing Society	\$4,236.72
Kaslo Masonic Holding Society	\$821.76
Kaslo Racquet Club	\$773.97
Kaslo Riding Club Society	\$681.66
Kaslo Search & Rescue	\$1,077.13
Kaslo Senior Citizens Society	\$1,162.72
Kootenay Lake Historical Society	\$9,003.09
Kootenay Lake Independent School Society	\$1,415.82
Langham Cultural Society	\$4,913.20
North Kootenay Lake Community Services Society	\$4,135.09
Roman Catholic Bishop of Nelson	\$1,001.34
Royal Canadian Legion Kaslo District Branch No. 074	\$1,990.48
St Andrews United Church	\$241.17
Victorian Hospital of Kaslo Auxiliary (Thrift Store)	\$950.00
TOTAL VALUE OF PERMISSIVE TAX EXEMPTIONS, 2022	\$60,697.05

- The “Value of the permissive tax exemption” is the estimated amount of 2022 property tax that would be imposed on each property if it were not exempt. The value of the annual tax exemption has been calculated using the assessed value of each property and the applicable tax rate.
- These amounts do not include the amounts exempted to other agency collections such as the Municipal Finance Authority, BC Assessment, Provincial School and Police taxes.
- **Statutory exemptions** under Section 220 of the *Community Charter* are not listed (i.e., , hospitals, public libraries, church buildings, federal/provincial/local government properties).

Financial Statements of

VILLAGE OF KASLO

December 31, 2022

VILLAGE OF KASLO
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December 31, 2022

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RESPONSIBILITY FOR FINANCIAL REPORTING

Management is responsible for the preparation of the accompanying financial statements. The financial statements have been prepared in accordance with the accounting principles disclosed in note 1 to the financial statements and include amounts that are based on estimates and judgments. Management believes that the financial statements fairly present the Village of Kaslo's financial position and results of operations. The integrity of the information presented in the financial statements, including estimates and judgments relating to matters not concluded by fiscal year-end, is the responsibility of management. The financial statements have been approved by Council.

Management has established and maintained appropriate systems of internal control including policies and procedures, which are designed to provide reasonable assurance that the Village of Kaslo's assets are safeguarded and that reliable financial records are maintained to form a proper basis for preparation of the financial statements.

The independent external auditors, Grant Thornton LLP, Chartered Professional Accountants, have been appointed by Council to express an opinion as to whether the financial statements present fairly, in all material respects, the Village of Kaslo's financial position, results of operations, and changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards. The report of Grant Thornton LLP, Chartered Professional Accountants, follows and outlines the scope of their examination and their opinion on the financial statements.



Ian Dunlop
Chief Administrative Officer

Acting

Independent Auditor's Report

To the Mayor and Council of
Village Of Kaslo

Opinion

We have audited the financial statements of Village of Kaslo, which comprise the statement of financial position as at December 31, 2022, and the statements of operations, changes in net financial assets, cash flows, schedules 1 through 2 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, 2022, and its results of operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public 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.

Other matter

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The schedules included in the supplemental information section are presented for purposes of additional analysis and are not a required part of the financial statements. Such supplemental information has not been subject to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on them.

Responsibilities of management and those charged with governance for the financial statements

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

Independent Auditor's Report (continued)

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

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

Auditor's responsibilities for the audit of the financial statements

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

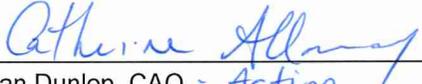
Trail, Canada
May 9, 2023

Grant Thornton LLP

Chartered Professional Accountants

VILLAGE OF KASLO
STATEMENT OF FINANCIAL POSITION
As At December 31, 2022

	2022	2021
FINANCIAL ASSETS		
Cash and cash equivalents (note 3)	\$ 4,190,314	\$ 3,646,558
Accounts receivable (note 4)	464,779	225,577
	<u>4,655,093</u>	<u>3,872,135</u>
LIABILITIES		
Accounts payable and accrued liabilities	338,531	270,572
Deferred revenue (note 5)	1,478,032	505,517
Employee future benefits (note 6)	82,921	73,111
MFA equipment finance loans (note 7)	31,992	59,435
	<u>1,931,476</u>	<u>908,635</u>
NET FINANCIAL ASSETS	<u>2,723,617</u>	<u>2,963,500</u>
NON-FINANCIAL ASSETS		
Supplies inventory	44,409	35,720
Prepaid expenses	34,865	28,913
Tangible capital assets (schedule 1)	10,110,929	9,351,650
	<u>10,190,203</u>	<u>9,416,283</u>
ACCUMULATED SURPLUS (note 10)	<u>\$ 12,913,820</u>	<u>\$ 12,379,783</u>
CONTINGENT LIABILITIES (note 12)		



 Ian Dunlop, CAO - Acting

See Accompanying Notes

VILLAGE OF KASLO
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2022

	2022 Budget	2022 Actual	2021 Actual
REVENUE			
Municipal property taxes and grants in lieu	\$ 723,364	\$ 731,189	\$ 701,477
Sewer and water parcel taxes	81,158	75,480	74,366
Government transfers - unconditional (note 13)	505,082	505,082	367,375
Government transfers - conditional (note 13)	1,546,902	656,595	358,939
Grants - other	436,131	39,159	268,184
Sale of services	239,104	447,268	305,615
Donations, interest and other income	351,396	221,358	419,410
Sewer user fees	149,547	149,106	136,839
Water user fees	282,500	310,526	270,841
Insurance proceeds and emergency funding - water	34,555	34,555	219,903
	4,349,739	3,170,318	3,122,949
EXPENSES			
General government services	968,607	927,328	732,221
Protective services	369,250	322,368	119,849
Public works	515,403	392,079	344,712
Recreation and cultural services	58,381	110,119	113,063
Aerodrome	14,946	12,951	20,399
Sewer utility operations	137,637	122,101	163,331
Water utility operations	267,500	230,437	380,040
Amortization of tangible capital assets	-	471,696	437,147
Loss on disposal of tangible capital assets	-	47,202	-
	2,331,724	2,636,281	2,310,762
ANNUAL SURPLUS	2,018,015	534,037	812,187
ACCUMULATED SURPLUS, BEGINNING OF YEAR	12,379,783	12,379,783	11,567,596
ACCUMULATED SURPLUS, END OF YEAR	\$ 14,397,798	\$ 12,913,820	\$ 12,379,783

See Accompanying Notes

VILLAGE OF KASLO
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
For the Year Ended December 31, 2022

	2022 Budget	2022 Actual	2021 Actual
ANNUAL SURPLUS	\$ 2,018,015	\$ 534,037	\$ 812,187
Acquisition of tangible capital assets	(2,037,837)	(1,278,188)	(655,674)
Amortization of tangible assets	-	471,696	437,147
Net change in supplies inventory	-	(8,689)	4,764
Net change in prepaid expenses	-	(5,952)	10,478
Loss on disposal of tangible capital assets	-	47,202	-
Proceeds from sale of tangible capital assets	10	11	-
INCREASE IN NET FINANCIAL ASSETS	(19,812)	(239,883)	608,902
NET FINANCIAL ASSETS, BEGINNING OF YEAR	2,963,500	2,963,500	2,354,598
NET FINANCIAL ASSETS, END OF YEAR	\$ 2,943,688	\$ 2,723,617	\$ 2,963,500

See Accompanying Notes

VILLAGE OF KASLO
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2022

	2022	2021
OPERATING TRANSACTIONS		
Annual surplus	\$ 534,037	\$ 812,187
Non-cash items		
- Amortization of tangible capital assets	471,696	437,147
- Loss on disposal of tangible capital assets	47,202	-
- Actuarial adjustments	-	(5,289)
- Decrease (increase) in supplies inventory	(8,689)	4,764
- Decrease (increase) in prepaid expenditures	(5,952)	10,478
Changes to financial assets and liabilities		
- Accounts receivable	(239,202)	105,508
- Accounts payable and accrued liabilities	67,959	(4,636)
- Employee future benefits	9,810	10,066
- Deferred revenue	972,515	92,887
Cash Provided By Operating Transactions	1,849,376	1,463,112
FINANCING TRANSACTIONS		
Repayment of long-term debt	-	(12,494)
Repayment of equipment finance loans	(27,443)	(46,869)
Cash Used For Financing Transactions	(27,443)	(59,363)
CAPITAL TRANSACTIONS		
Tangible capital asset additions	(1,278,188)	(655,674)
Proceeds from sale of tangible capital assets	11	-
Cash Used For Investing Transactions	(1,278,177)	(655,674)
INCREASE IN CASH	543,756	748,075
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	3,646,558	2,898,483
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 4,190,314	\$ 3,646,558

See Accompanying Notes

1. NATURE OF THE ENTITY

The Village of Kaslo (the "Village") is incorporated under the Local Government Act of British Columbia and is subject to the provisions of the Community Charter and legislation under the Province. The Village's principal activities include the provision of local government services to residents of the incorporated area.

The financial statements are the responsibility of management and prepared in accordance with Canadian public sector accounting standards ("PSAS"). The preparation of these financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

2. SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the significant accounting policies of The Village of Kaslo (the "Village").

Basis of Presentation

The Financial Statements of the Village comprise the Village's Operating, Capital, and Reserve funds. All inter-fund balances have been eliminated.

- i) **Operating Funds:** These funds include the General, Waterworks Utility, and Sewer Utility 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, Waterworks Utility and Sewer Utility Capital funds. They are used to record the acquisition and disposal of property and equipment and their related financing.
- iii) **Reserve Funds:** Reserve funds include statutory reserves restricted by the Community Charter and associated Municipal bylaws and reserves set aside by Council for future expenditures.

Basis of Accounting

The Village's financial statements are prepared using the accrual basis of accounting. Revenues are recognized in the year which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and/or the creation of a legal obligation to pay.

Revenue Recognition

Taxation revenues are recognized at the time of the issuing of the property tax notices for the fiscal year. Levies imposed by other taxing authorities are not included as taxes for municipal purposes. Sale of services and user fees are recognized when the service or product is rendered by the Village.

Government transfers are recognized as revenue in the period that the transfer is authorized, eligibility criteria, if any, have been met, and a reasonable estimate of the amount to be received can be made.

Grants and other contributions provided for certain purposes are recorded as revenue when receivable and the related expenditures are incurred.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Deferred Revenue

Deferred revenue relates to restricted government transfers, grants and other funds received, but not yet spent on the stipulated eligible expenditures.

Cash and cash equivalents

Cash and cash equivalents consist of demand deposits with the Kootenay Savings Credit Union and highly liquid short-term bond funds with the Municipal Finance Authority.

Municipal pension plan

The Village's pension plan follows the guidelines of the Municipal Pension Plan which is administered by the Province of British Columbia for all British Columbia municipalities. The Village 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 assets and administration of benefits. The plan is a multi-employer defined benefit plan.

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 an 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;

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

The liability is recognized at management's estimate of the cost of post remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for the contaminated site. The Village has no liabilities under this standard as at December 31, 2022.

Inventories

Inventories consist of supplies for the Village's own use and recorded at the lower of cost or net replacement value.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Tangible Capital Assets

Tangible capital assets, comprised of capital assets, and capital work-in-progress, are recorded at cost less accumulated amortization and are classified according to their functional use. Amortization is recorded on a straight-line basis over the estimated useful life of the asset commencing the year the asset is put in to service. Donated tangible capital assets are reported at fair value at the time of donation. Estimated useful lives are as follows:

Building	20 - 50 years
Building improvements	10 - 50 years
Fixtures, furniture, equipment, and vehicles	5 - 25 years
IT infrastructure	3 - 10 years
Parks infrastructure	15 - 60 years
Paving and roads	10 - 100 years
Sewer infrastructure	10 - 100 years
Water infrastructure	10 - 100 years

Municipal Finance Authority cash deposits and demand notes

The Municipal Finance Authority of British Columbia (the Authority) provides capital financing for regional districts and their member Municipalities. The Authority is required to establish a Debt Reserve Fund. The Authority 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 expenditures, becomes an obligation of the Authority to the regional districts.

Upon the maturity of a debt issue, the unused portion of the Debt Reserve Fund established for that issue will be discharged to the Municipality. The proceeds from these discharges will be credited to income in the year they are received. The balance in the Debt Reserve Fund was \$Nil as at December 31, 2022.

Budgeted Figures

The budgeted figures are based on the adopted Five-Year Financial Plan for the year 2022 adopted under Bylaw No.1282 on December 12, 2022.

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 revenues and expenditures during the reporting period. Significant areas requiring estimates include the provision for contingencies and the determination of the useful lives of assets for amortization. Actual results could differ from management's best estimates as additional information becomes available in the future.

VILLAGE OF KASLO
NOTES TO FINANCIAL STATEMENTS (Continued)
As At December 31, 2022

3. CASH AND CASH EQUIVALENTS

	2022	2021
Credit Union demand deposits	\$ 4,171,712	\$ 3,627,312
MFA short-term bonds	<u>18,602</u>	<u>19,246</u>
	<u>\$ 4,190,314</u>	<u>\$ 3,646,558</u>

The MFA short-term bonds are considered equivalent to cash due to their liquid nature and market value approximating the recorded cost.

4. ACCOUNTS RECEIVABLE

Accounts receivable are recorded net of any allowance and are comprised of the following:

	2022	2021
Property tax and utility fees receivable	\$ 47,810	\$ 43,930
Trade accounts and other	<u>416,969</u>	<u>181,647</u>
	<u>\$ 464,779</u>	<u>\$ 225,577</u>

5. DEFERRED REVENUE

These funds are externally restricted for the purposes for which they were collected.

	Balance, Beginning of Year	Contributions Received	Revenue Recognized	Balance, End of Year
Federal Gas Tax Fund*	\$ -	\$ 100,484	\$ (100,484)	\$ -
CBT Front Street Park	123,948	20,350	(46,909)	97,389
CBT Wildlife Risk Reduction	45,000	-	(45,000)	-
Provincial Rural Dividend Grant	77,342	-	(3,739)	73,603
Provincial Community Preparedness	91,799	-	-	91,799
RDCK Community Grants	19,757	40,500	(42,532)	17,725
Rural Resident Attraction Project	45,000	-	-	45,000
UBCM Grants	67,217	168,412	(168,412)	67,217
CERIP Grant	-	979,173	(22,533)	956,640
Other grants and contributions	2,440	357,102	(257,052)	102,490
Prepaid taxes, licenses, and fees	33,014	16,584	(23,429)	26,169
	<u>\$ 505,517</u>	<u>\$ 1,682,605</u>	<u>\$ (710,090)</u>	<u>\$ 1,478,032</u>

The Federal Gas Tax Fund is recognized into revenue and immediately transferred to the Community Works reserve.

6. EMPLOYEE FUTURE BENEFITS

The Village records liabilities for accrued employee benefits in the period in which they are earned by the employee. Short-term benefits, such as banked overtime and vacation entitlements are included in accounts payable and accrued liabilities. Certain eligible employees are also able to accumulate unused sick days and have a portion of the benefit paid out if certain retirement criteria are met. These benefits are calculated based on years of service and pay out percentages vary depending on the union contract and accrued at management's estimate of future entitlements.

7. MFA EQUIPMENT FINANCE LOANS

	2022	2021
Municipal Finance Authority equipment finance loans. Annual interest rates range from 1.86% to 6.02% per annum, secured by the assets, maturing at various dates through to April 2024.	\$ 31,992	\$ 59,435

The requirements for future repayments of principal for the next three years are estimated as follows:

2023	\$ 24,933
2024	7,059
	\$ 31,992

8. MUNICIPAL PENSION PLAN

The Village 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 overseeing the management of the pension plan, including investment of the assets and administration of benefits. The pension plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2021, the plan had about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The Village of Kaslo paid \$63,114 for employer contributions to the plan in fiscal 2022 (2021 - \$56,190).

The next valuation will be as at December 31, 2024, with results available later in 2025. Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution 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.

VILLAGE OF KASLO
NOTES TO FINANCIAL STATEMENTS (Continued)
As At December 31, 2022

9. COLLECTION FOR OTHER GOVERNMENTS

The Village collected and remitted the following taxes on behalf of other Governments. These are not included in the Village's financial statements.

	2022	2021
Provincial Government - School Taxes	\$ 483,626	\$ 448,403
Provincial Government - Police Tax Levy	61,039	58,941
British Columbia Assessment Authority	11,135	10,158
Regional Hospital	53,498	50,787
Municipal Finance Authority	59	46
Other agencies	21,900	21,208
Regional District of Central Kootenay	586,792	539,051
	\$ 1,218,049	\$ 1,128,594

10. ACCUMULATED SURPLUS

	2022	2021
General Operating Fund - unappropriated surplus	\$ 584,428	\$ 527,436
General Operating Fund - appropriated surplus - COVID-19 safe restart grant	355,876	405,615
Waterworks Utility Operating Fund surplus	23,224	261,096
Sanitary Sewer Utility Operating Fund surplus	20,882	808
	984,410	1,194,955
Total Operating Funds' surplus	984,410	1,194,955
Reserve Funds (schedules 11, 12)	1,850,473	1,892,613
Equity in Tangible Capital Assets (note 11)	10,078,937	9,292,215
	\$ 12,913,820	\$ 12,379,783

The unspent funds from the Provincial COVID-19 safe start grant have been appropriated within the general operating fund accumulated surplus for use in the subsequent year. See schedule 13.

11. EQUITY IN TANGIBLE CAPITAL ASSETS

The equity in tangible capital assets represents total tangible capital assets less the long-term debt issued to acquire the assets. The balance is comprised of the following:

	2022	2021
General Capital Fund	\$ 5,238,831	\$ 4,975,325
Sanitary Sewer Capital Fund	1,975,888	2,045,648
Waterworks Capital Fund	2,864,218	2,271,242
	\$ 10,078,937	\$ 9,292,215

Details of the change in equity in tangible capital assets are described in Schedules 5 and 6.

12. CONTINGENT LIABILITIES

The Village, as a member of the Regional District of Central Kootenay, is jointly and severally liable for the future capital liabilities of the Regional District.

The loan agreements with the Municipal Finance Authority provide that if the Authority does not have sufficient funds to meet its payments and obligations, it shall make payments from the debt reserve fund which is in turn established by a similar debt reserve fund of the Village and all other borrowing participants. If the debt reserve fund is deficient, the Authority's obligations become a liability of the Regional District, and may become a liability of the participating municipalities.

Potential Claims

In the normal course of a year, the Village may be faced with claims for damages of a diverse nature. Potential claims identified include a claim relating to the right a way for a construction project. The Village is conducting a review of these claims and as at the year end, no estimate can be made of the likely outcome, and no accrual has been made for these potential claims.

13. GOVERNMENT TRANSFERS

Government Transfers - Unconditional

	2022	2021
Provincial	<u>\$ 505,082</u>	<u>\$ 367,375</u>

Government Transfers - Conditional

Federal	\$ 23,755	\$ 3,192
Provincial	584,119	296,510
Other	<u>48,721</u>	<u>59,237</u>
	<u>\$ 656,595</u>	<u>\$ 358,939</u>

14. RECONCILIATION OF BUDGET

The following reconciles the budgeted surplus as shown on the statement of operations to the budget as presented in Bylaw No. 1282 adopted on December 12, 2022.

Budgeted annual surplus as presented	\$ 2,018,015
Capital expenditures	(1,865,350)
Proceeds from sale of tangible capital assets	10
Principal payment on debt	(28,758)
Transfers from reserve funds	<u>(123,917)</u>
	<u>\$ -</u>

15. CEMETERY CARE TRUST FUND

The Village operates the Kaslo Cemetery and maintains a Cemetery Care Fund. These funds have not been included in the statement of financial position nor have their operations been included in the consolidated statement of operations.

	2022	2021
ASSETS		
Short-term investments	<u>\$ 89,185</u>	<u>\$ 85,526</u>
OPERATIONS		
Contributions	\$ 2,150	\$ 1,175
Interest	<u>1,509</u>	<u>1,463</u>
CHANGE IN EQUITY	<u>\$ 3,659</u>	<u>\$ 2,638</u>

16. SEGMENTED INFORMATION

The Village of Kaslo is a diversified municipal government that provides a wide range of services to its citizens. The Village's operations and activities are organized and reported by funds and departments. The general fund reports on operations funded primarily by property taxes and government transfers which include services provided by the Village such as general government services, protective services, public works, recreation and cultural services and aerodrome. The utility operations are comprised of the water and sewer system each accounting for its own operations and programs within its own fund. Operating results reported by the following segments are included in Schedule 2.

General government

General government is primarily funded by property taxation and unconditional government transfers. The expenses within the segment are for legislative, general administration and finance functions as well as all garbage and recycling, operations and maintenance costs relating to the municipal buildings and grants to community organizations.

Protective services

Protective services is comprised of fire inspection, bylaw enforcement and building inspection fees.

Public works

Public works is a broad function comprised of crews engaged in the maintenance and improvements to the road systems, drainage, sidewalks, snow removal, works yard maintenance and other planning and maintenance activities.

Recreation and cultural services

Recreation and cultural services contribute to the quality of life and personal wellness through the maintenance of the parks and boulevards, campground, and contributions to the seniors' hall.

Aerodrome

The aerodrome segment reports the operations, maintenance and planning expenditures for the aerodrome.

Sewer utility operations

The sewer utility operates the sanitary sewer system networks and pump station. Revenue and expenses represent the amounts that are directly attributable to the function of the sewer utility.

Water utility operations

The water utility provides safe drinking water to the Village. Revenue and expenses represent the amounts that are directly attributable to the function of the water utility.

VILLAGE OF KASLO
SCHEDULE 1 - TANGIBLE CAPITAL ASSETS
As At December 31, 2022

	Land	Buildings	Engineering Structures	Machinery and Equipment	Office Equipment and Furniture	Roads and Paving	SS Moyie	Sewer System	Water System	2022 Total	2021 Total
COST											
Opening Balance	1,890,402	3,587,005	924,641	1,035,072	36,957	1,551,193	11	3,204,955	5,609,869	17,840,105	17,184,431
Add: Additions	8,256	374,912	84,235	61,261	-	-	-	11,500	738,024	1,278,188	655,674
Less: Disposals	(47,213)	-	-	-	-	-	-	-	-	(47,213)	-
Closing Balance	1,851,445	3,961,917	1,008,876	1,096,333	36,957	1,551,193	11	3,216,455	6,347,893	19,071,080	17,840,105
ACCUMULATED AMORTIZATION											
Opening Balance	-	2,050,288	506,024	627,140	36,957	770,112	-	1,159,307	3,338,627	8,488,455	8,051,308
Add: Amortization	-	122,097	31,269	54,657	-	37,365	-	81,260	145,048	471,696	437,147
Less: Acc. Amortization on Disposals	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	2,172,385	537,293	681,797	36,957	807,477	-	1,240,567	3,483,675	8,960,151	8,488,455
Net Book Value, year ended December 31, 2022	1,851,445	1,789,532	471,583	414,536	-	743,716	11	1,975,888	2,864,218	10,110,929	
Net Book Value, year ended December 31, 2021	1,890,402	1,536,717	418,617	407,932	-	781,081	11	2,045,648	2,271,242		9,351,650

VILLAGE OF KASLO
SCHEDULE 2 - SEGMENTED INFORMATION
As At December 31, 2022

	General Government	Protective Services	Public Works	Recreation and Cultural	Aerodrome	Sewer Utility	Water Utility	2022	2021
REVENUE									
Municipal property taxes and grants in lieu	731,189	-	-	-	-	-	-	731,189	701,477
Parcel taxes	-	-	-	-	-	14,018	61,462	75,480	74,366
Government transfers - unconditional	505,082	-	-	-	-	-	-	505,082	367,375
Government transfers - conditional	133,344	213,412	-	297,007	3,739	-	9,093	656,595	358,939
Grants	3,500	-	-	35,659	-	-	-	39,159	268,184
Sale of services, donations and other	505,424	-	28,494	37,202	13,202	4,640	-	588,962	664,752
Interest	78,878	-	-	-	-	-	786	79,664	60,273
User fees	-	-	-	-	-	149,106	310,526	459,632	407,680
Insurance proceeds and emergency funding	-	-	-	-	-	-	34,555	34,555	219,903
Total Revenue	1,957,417	213,412	28,494	369,868	16,941	167,764	416,422	3,170,318	3,122,949
EXPENDITURES									
Wages and benefits and Council stipends	489,190	368	252,168	69,412	734	91,215	79,812	982,899	831,912
Materials and services	357,458	322,000	138,946	40,707	12,217	30,886	150,625	1,052,839	1,016,482
Community Planning and grants in aid	29,906	50,774	-	-	-	-	-	80,680	21,521
Interest charges	-	-	965	-	-	-	-	965	3,700
Total before Amortization	876,554	373,142	392,079	110,119	12,951	122,101	230,437	2,117,383	1,873,615
Amortization of tangible capital assets	129,907	-	79,759	35,722	-	81,260	145,048	471,696	437,147
Loss on disposal of tangible capital assets	47,202	-	-	-	-	-	-	47,202	-
Total Expenditures	1,053,663	373,142	471,838	145,841	12,951	203,361	375,485	2,636,281	2,310,762
ANNUAL SURPLUS (DEFICIT)	903,754	(159,730)	(443,344)	224,027	3,990	(35,597)	40,937	534,037	812,187

VILLAGE OF KASLO
SCHEDULE 3 - GENERAL OPERATING FUND
STATEMENT OF FINANCIAL POSITION
As At December 31, 2022
(Unaudited)

	2022	2021
ASSETS		
Cash	\$ 2,339,841	\$ 1,780,742
Taxes receivable	25,600	28,229
Accounts receivable	416,968	181,646
Due from Sanitary Sewer Utility Operating Fund	4,958	14,911
Due from Waterworks Utility Operating Fund	11,148	-
Prepaid expenses	34,865	28,913
Supplies inventory	2,828	2,206
	2,836,208	2,036,647
LIABILITIES		
Accounts payable and accrued liabilities	337,462	269,503
Employee future benefits	82,921	73,111
Deferred Revenue	1,475,521	503,006
Due to Waterworks Utility Operating Fund	-	231,179
Due to Reserve Funds	-	26,797
	1,895,904	1,103,596
ACCUMULATED SURPLUS	\$ 940,304	\$ 933,051

VILLAGE OF KASLO
SCHEDULE 4 - GENERAL OPERATING FUND
STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended December 31, 2022
(Unaudited)

	2022	2021
REVENUE		
General taxation	\$ 683,014	\$ 649,863
Interest and penalties on taxes	16,811	20,224
Utility taxes and grants-in-lieu of taxes	31,364	31,390
Permits and licences	190,967	78,806
Rentals and leases	105,155	74,633
Sale of services	146,506	147,481
Conditional government transfers and other grants	686,661	617,123
Unconditional government transfers	505,082	367,375
Interest on investments	47,635	32,950
Proceeds from sale of tangible capital assets	11	-
Donations and other miscellaneous revenue	141,694	359,137
	2,554,900	2,378,982
EXPENDITURES		
General government administration and buildings	746,384	613,095
Community planning and grants in aid	80,680	21,521
Solid waste, recycling and cemetery maintenance	100,264	97,604
Protective services	322,368	119,849
Public works	392,079	344,712
Aerodrome	12,951	20,399
Recreation and cultural services	110,119	113,063
Debt and lease charges		
- Interest	-	-
- Principal payment	27,443	46,869
Capital expenditures	528,664	527,527
	2,320,952	1,904,639
EXCESS OF REVENUE OVER EXPENDITURES	233,948	474,343
ACCUMULATED SURPLUS, BEGINNING OF YEAR	933,051	930,874
Transfer to Sewer Utility Operating Fund	(18,587)	(11,937)
Transfer to Reserve Funds	(312,854)	(555,112)
Transfer from Reserve Fund	104,746	94,883
ACCUMULATED SURPLUS, END OF YEAR	\$ 940,304	\$ 933,051

VILLAGE OF KASLO
SCHEDULE 5 - GENERAL, SANITARY SEWER, AND WATERWORKS UTILITY
CAPITAL FUNDS
STATEMENT OF FINANCIAL POSITION
As At December 31, 2022
(Unaudited)

LIABILITIES	2022	2021
GENERAL		
MFA equipment finance loans	\$ 31,992	\$ 59,435
	31,992	59,435
TANGIBLE CAPITAL ASSETS		
GENERAL		
Land, buildings, and equipment	5,270,823	5,034,760
SANITARY SEWER		
Sanitary sewer treatment system	1,975,888	2,045,648
WATERWORKS UTILITY		
Plant and equipment	2,864,218	2,271,242
	10,110,929	9,351,650
ACCUMULATED SURPLUS	\$ 10,078,937	\$ 9,292,215
Represented by:		
EQUITY IN TANGIBLE CAPITAL ASSETS		
General Capital	\$ 5,238,831	\$ 4,975,325
Sanitary Sewer Capital	1,975,888	2,045,648
Waterworks Capital	2,864,218	2,271,242
	\$ 10,078,937	\$ 9,292,215

VILLAGE OF KASLO
SCHEDULE 6 - CAPITAL FUNDS
STATEMENT OF EQUITY IN TANGIBLE CAPITAL ASSETS
For the Year Ended December 31, 2022
(Unaudited)

	2022	2021
GENERAL CAPITAL FUND		
Balance, beginning of year	\$ 4,975,325	\$ 4,614,751
Add:		
Tangible capital asset additions	528,664	527,527
Equipment loan principal repayments	27,443	46,869
Deduct:		
Amortization	(245,388)	(213,822)
Net book value of assets disposed	(47,213)	-
Balance, end of year	\$ 5,238,831	\$ 4,975,325
SANITARY SEWER CAPITAL FUND		
Balance, beginning of year	\$ 2,045,648	\$ 2,071,454
Add:		
Tangible capital asset additions	11,500	54,708
Deduct:		
Amortization	(81,260)	(80,514)
Balance, end of year	\$ 1,975,888	\$ 2,045,648
WATERWORKS CAPITAL FUND		
Balance, beginning of year	\$ 2,271,242	\$ 2,322,831
Add:		
Tangible capital asset additions	738,024	73,439
Long-term debt principal repayment	-	12,494
Actuarial adjustment	-	5,289
Deduct:		
Amortization	(145,048)	(142,811)
Balance, end of year	\$ 2,864,218	\$ 2,271,242

VILLAGE OF KASLO
SCHEDULE 7 - WATERWORKS UTILITY OPERATING FUND
STATEMENT OF FINANCIAL POSITION
As At December 31, 2022
(Unaudited)

	2022	2021
ASSETS		
Water user fees receivable	\$ 9,275	\$ 9,781
Due from General Operating Fund	-	231,179
Inventory of supplies	28,677	23,716
	37,952	264,676
LIABILITIES		
Accrued interest payable	1,069	1,069
Deferred revenue	2,511	2,511
Due to General Operating Fund	11,148	-
	14,728	3,580
ACCUMULATED SURPLUS	\$ 23,224	\$ 261,096

VILLAGE OF KASLO
SCHEDULE 8 - WATERWORKS UTILITY OPERATING FUND
STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended December 31, 2022
(Unaudited)

	2022	2021
REVENUE		
Water user and connection fees	\$ 310,526	\$ 270,841
Parcel tax	61,462	61,318
Emergency funding and insurance proceeds	34,555	219,903
Grant	9,093	-
Interest	786	-
	416,422	552,062
EXPENDITURES		
Administration and allocation of labour costs from general	79,812	101,705
Maintenance materials and services	150,625	275,422
Debt charges		
- Interest	-	2,913
- Principal payment	-	12,494
Capital expenditures	738,024	73,439
	968,461	465,973
EXCESS OF REVENUE OVER EXPENDITURES	(552,039)	86,089
ACCUMULATED SURPLUS, BEGINNING OF YEAR	261,096	191,822
Transfer from Reserve Funds	438,961	-
Transfer to Reserve Fund	(124,794)	(16,815)
ACCUMULATED SURPLUS, END OF YEAR	\$ 23,224	\$ 261,096

VILLAGE OF KASLO
SCHEDULE 9 - SANITARY SEWER UTILITY OPERATING FUND
STATEMENT OF FINANCIAL POSITION
As At December 31, 2022
(Unaudited)

	2022	2021
ASSETS		
Sewer rates receivable	\$ 12,936	\$ 5,921
Inventory	12,904	9,798
	25,840	15,719
LIABILITIES		
Due to General Operating Fund	4,958	14,911
ACCUMULATED SURPLUS	\$ 20,882	\$ 808

VILLAGE OF KASLO
SCHEDULE 10 - SANITARY SEWER UTILITY OPERATING FUND
STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended December 31, 2022
(Unaudited)

	2022	2021
REVENUE		
Sewer rates and charges	\$ 149,106	\$ 136,839
Parcel tax	14,018	13,048
Conditional grants	-	10,000
Sanidump fees	4,640	4,695
	167,764	164,582
EXPENDITURES		
Materials and services	30,886	49,055
Wages and benefits	91,215	114,276
Capital expenditures	11,500	54,708
	133,601	218,039
EXCESS OF REVENUE OVER EXPENDITURES	34,163	(53,457)
ACCUMULATED SURPLUS, BEGINNING OF YEAR	808	20,693
Transfer from Sewer Reserve Fund	1,500	54,708
Transfer to Sewer Reserve Fund	(34,176)	(33,073)
Transfer from General Operating Fund - Village own connection and use	9,329	10,159
Transfer from General Operating Fund - Allocation from campground	9,258	1,778
ACCUMULATED SURPLUS, END OF YEAR	\$ 20,882	\$ 808

VILLAGE OF KASLO
SCHEDULE 11 - RESERVE FUNDS
STATEMENT OF FINANCIAL POSITION
As At December 31, 2022
(Unaudited)

	2022	2021
FINANCIAL ASSETS		
Cash and short-term investments	\$ 1,850,473	\$ 1,865,816
Due from General Operating Fund	-	26,797
	\$ 1,850,473	\$ 1,892,613
RESERVE FUNDS		
Aerodrome	\$ 126,953	\$ 109,619
Buildings, Vehicles, and Equipment	40,583	21,313
City Hall National Historic Site	60,178	54,219
Community Works	192,784	545,822
Contingency	123,465	120,831
Greenhouse Gas Emissions Reduction	52,466	2,383
Kaslo and Area D Arena Property	97,155	169,105
Kaslo Public Arts	2,814	812
Kemball Memorial Centre	37,205	12,198
Library	213,953	101,111
Recreation, Parks, and Open Spaces	176,778	150,007
Sick Leave Bank and Settlement	88,186	73,257
Transportation	147,446	116,874
Sewer Infrastructure	145,466	110,815
Water Infrastructure	345,041	304,247
	\$ 1,850,473	\$ 1,892,613

VILLAGE OF KASLO
SCHEDULE 12 - RESERVE FUND
STATEMENT OF TRANSACTIONS
For the Year Ended December 31, 2022
(Unaudited)

	Balance, Beginning of Year	Contributions	Transfers to Other Funds	Interest Earned	Balance, End of Year
Aerodrome	\$ 109,619	\$ 15,639	\$ -	\$ 1,695	\$ 126,953
Buildings, Vehicles, and Equipment	21,313	18,893	-	377	40,583
City Hall National Historic Site	54,219	5,000	-	959	60,178
Community Works	545,822	-	(362,511)	9,473	192,784
Contingency	120,831	-	-	2,634	123,465
Greenhouse Gas Emissions Reduction	2,383	50,082	-	1	52,466
Kaslo and Area D Arena Property	169,105	10,000	(82,904)	954	97,155
Kaslo Public Arts	812	2,000	-	2	2,814
Kemball Memorial Centre Library	12,198	25,000	-	7	37,205
Library	101,111	111,000	-	1,842	213,953
Recreation, Parks, Open Spaces	150,007	32,357	(8,892)	3,306	176,778
Sick Leave Bank and Settlement	73,257	14,389	-	540	88,186
Transportation	116,874	28,494	-	2,078	147,446
Sewer Infrastructure	110,815	34,176	(1,500)	1,975	145,466
Water Infrastructure	304,247	124,794	(89,400)	5,400	345,041
	\$ 1,892,613	\$ 471,824	\$ (545,207)	\$ 31,243	\$ 1,850,473

VILLAGE OF KASLO
SCHEDULE 13 - COVID-19 SAFE RESTART GRANT
STATEMENT OF TRANSACTIONS
For the Year Ended December 31, 2022
(Unaudited)

	2022	2021
Opening balance	405,615	\$ -
COVID-19 Safe Restart Grant Revenue	-	480,000
Expenditures	<u>(49,739)</u>	<u>(74,385)</u>
Balance, December 31, 2022	<u>355,876</u>	<u>\$ 405,615</u>

The Village has expended \$49,739 (2021: \$74,385) of the Provincial COVID-19 safe restart grant funding in the current year. The full amount received during 2020 was recognized in revenue with government transfers - conditional. The remaining unspent funds have been appropriated within the accumulated surplus of the general operating fund to carry forward for use in the subsequent year.

PREPARED BY: Catherine Allaway, Corporate Officer

DATE: June 20, 2023

SUBJECT: Consolidated Reserve Fund Amendment Bylaw 1293, 2023 (Growing Communities Fund)

PURPOSE: To adopt a bylaw that amends Consolidated Reserve Fund bylaw 1159 to add a separate reserve for the Growing Communities Fund grant monies.

OPTIONS:

Recommendation is indicated in **bold**. Implications are in *italics*.

1. **Adopt the bylaw. *The Village will meet the requirements set by the Province.***
2. Refer back to staff for further review and report.

RECOMMENDATION:

THAT Consolidated Reserve Fund Amendment Bylaw 1293, 2023 be adopted.

ANALYSIS:

- A. **Background:** In March of this year the Province of BC awarded a one-time grant of \$919,000.00 to the Village of Kaslo under the Growing Communities Fund (GCF) grant program. As a condition of receiving the grant, the Province requires that the GCF amounts be kept in a separate reserve fund. Reserve funds are generally established by bylaw. The proposed bylaw received three readings at the 2023.06.13 Council Meeting. If Council is satisfied with the proposed bylaw, adoption can proceed, and the bylaw will take effect.
- B. **Discussion:** The Village of Kaslo's Consolidated Reserve Fund bylaw (1159, 2014) establishes several municipal reserve funds. Bylaws 1184, 1217, 1257 and 1285 have amended the original bylaw to add new reserve funds or change the terms for existing reserve funds. Bylaw 1293 adds Schedule "O" to bylaw 1159 – this schedule outlines the rules for adding to or withdrawing from the GCF reserve fund and reflects the eligible expenditure categories specified by the Province.
- C. **Attachments:**
 - Consolidated Reserve Fund Amendment Bylaw 1293, 2023
 - Consolidated Reserve Fund Bylaw 1159, as amended
- D. **Financial Implications:** There are no costs beyond staff time associated with establishing the reserve fund. The funds from the GCF reserve, and interest earned, can be used for planning or capital projects relating to municipally owned infrastructure.
- E. **Corporate Priority:** The CGF funding will assist the Village in working towards a variety of strategic goals and projects.
- F. **Environmental Implications:** Nil
- G. **Communication Strategy:** Nil

VILLAGE OF KASLO

BYLAW NO. 1293

A BYLAW TO AMEND CONSOLIDATED RESERVE FUNDS BYLAW No. 1159

WHEREAS pursuant to the requirements of the *Community Charter*, the Council of the Village of Kaslo adopted Bylaw 1159, the "Consolidated Reserve Funds Bylaw" to establish and maintain various reserve funds for the Village of Kaslo;

AND WHEREAS Council desires to amend Bylaw No. 1159 to establish a new reserve,

NOW, THEREFORE, Council of the Village of Kaslo, in open meeting assembled, ENACTS AS FOLLOWS:

1. Title

This Bylaw may be cited as "Consolidated Reserve Funds Amendment Bylaw No. 1293, 2023".

2. Substantive Provisions

2.1. Consolidated Reserve Funds Bylaw 1159, 2014, as amended, is hereby amended by removing items 17 and 18 and replacing them with the following:

17. A Growing Communities Fund Capital Reserve is hereby established. The terms of reference governing the administration of this Reserve Fund are established in Schedule 'O' attached to and forming part of this bylaw.

18. If any section, subsection, sentence, clause or phrase of this bylaw is for any reason held to be invalid by the decision of any court of competent jurisdiction, the invalid portion shall be severed and the part that is invalid shall not affect the validity of the remainder.

19. This Bylaw shall come into full force and effect upon adoption.

2.2. Consolidated Reserve Funds Bylaw 1159, 2014, as amended, is hereby amended by adding the following, attached to and forming part of this bylaw:

Bylaw 1159 – Schedule 'O'

3. Effective Date

This bylaw shall take effect upon adoption.

READ A FIRST TIME this ____ day of _____, 202_.

READ A SECOND TIME this ____ day of _____, 202_.

VILLAGE OF KASLO
BYLAW NO. 1293, 2023

READ A THIRD TIME this ____ day of _____, 202_.

RECONSIDERED AND ADOPTED this ____ day of _____, 202_.

MAYOR

CORPORATE OFFICER

Certified to be a true copy of "Consolidated Reserve Funds Amendment Bylaw No. 1293, 2023"

CORPORATE OFFICER

Bylaw 1159 – Schedule ‘O’
Growing Communities Fund (GCF) Reserve Fund

PURPOSE

1. Purpose: to hold Growing Communities Fund grant monies, which can be used for purposes including:
 - a) Eligible capital expenditures related to infrastructure owned by the Village of Kaslo,
 - b) Eligible engineering or planning studies related to infrastructure owned by the Village of Kaslo
 - c) Any other eligible expenses authorized by the Province of British Columbia.

FUNDING

1. The Growing Communities Fund grant monies awarded to the Village of Kaslo by the Province of British Columbia shall be contributed to the Growing Communities Fund Reserve.
2. The cash balance of this fund shall be established as a separate, interest-earning account.
3. The interest earned by this reserve fund shall accrue to the reserve and be considered part of the reserve fund.

DRAWS

1. Money in a reserve fund, and interest earned on it, must only be used for the purpose for which the fund was established. Guidelines for how the money is spent are published by the Province of British Columbia.
2. All draws from the Growing Communities Fund (GCF) Reserve shall be subject to approval by Council resolution.
3. Council may not authorize a transfer from this reserve fund to another reserve fund or into general surplus.

PREPARED BY: Catherine Allaway, Corporate Officer

DATE: June 23, 2023

SUBJECT: 2023 UBCM Convention

PURPOSE: To authorize attendance at the 2023 UBCM Convention and confirm meeting requests.

OPTIONS:

Recommendation is indicated in **bold**. Implications are in *italics*.

1. **Authorize attendance and confirm the meeting requests. *Staff will register attendees and submit meeting requests.***
2. Authorize attendance but not meeting requests.
3. Authorize attendance and make additional meeting requests.
4. Refer back to staff for further review and report.

RECOMMENDATION:

THAT CAO Dunlop and Councillors Bird, Brown and Lang are authorized to attend the 2023 UBCM Convention with expenses paid pursuant to Village policy.

THAT staff is directed to request meetings with the Premier, Minister of Health and Minister of Housing at the 2023 UBCM Convention.

ANALYSIS:

A. **Background:** The 2023 UBCM Convention will be held in Vancouver from September 18-22 in Vancouver. Meetings with provincial representatives will occur during the convention. Requests for meetings with the Premier, Cabinet and Minister of Municipal Affairs must be submitted by June 30, 2023. Meetings with provincial staff can be requested through August. A Council resolution is required to authorize attendance and reimbursement of expenses. Meetings can be booked without a Council resolution.

B. **Discussion:** Attendance at UBCM is strongly encouraged. Registration will open on July 4th. Mayor Hewat's attendance is arranged and paid for by the RDCK. Councillor Leathwood is unable to attend the 2023 event. A draft program is available at:
<https://www.ubcm.ca/convention-resolutions/2023-convention/program>

Meetings with the Premier, Minister of Health and Minister of Housing will be requested to discuss the provision of additional housing in small rural communities such as Kaslo. The Village of Kaslo will propose adding additional long term care beds or other forms of seniors housing as a mechanism to increase the local housing supply. Similar requests are being made by the West Kootenay Boundary Regional Hospital District.

C. **Attachments:** Nil

- D. **Financial Implications:** For UBCM members, registration costs are \$575 per person, if made by August 4th. Registrations made after August 4th cost \$750 per person.
- E. **Corporate Priority:** Meetings and networking at UBCM enables professional development and advocacy on certain corporate priorities of the Village.
- F. **Environmental Implications:** Nil
- G. **Communication Strategy:** Nil

CAO Approval: 2023.06.23

PREPARED BY: Catherine Allaway, Corporate Officer

DATE: June 21, 2023

SUBJECT: Temporary Use Permit Application – South Beach Camping for Jazz Fest

PURPOSE: To seek Council direction regarding an application for a Temporary Use Permit

SUMMARY: Council must decide whether to give approval in principle, and what if any conditions will be imposed.

OPTIONS:

Recommendation is indicated in **bold**. Implications are in *italics*.

1. **Approve in principle (with any specified conditions). *Required notices will be circulated and a decision to issue the permit can be made at the 2023.07.11 meeting.***
2. Do not give approval in principle. *No camping will be permitted at South Beach during Jazz Fest. No reconsideration of the decision within 6 months without a 2/3 majority of Council.*
3. Refer back to staff for further review and report.

RECOMMENDATION:

THAT the Village of Kaslo give notice of its intention to issue a Temporary Use Permit for Blocks 32, 33, 35 & 36 of DL209, KLD Plan NEP393, authorizing the operation of a campground from August 3-7, 2023 in conjunction with the 2023 Jazz Fest event.



ANALYSIS:

- A. **Background:** Historically, camping has occurred on the lands known as South Beach, located south of the mouth of the Kaslo River. The subject lands are privately owned and are currently zoned M-1, General Industrial. Camping is not a Permitted Use there, according to the zoning bylaw. The Kaslo Jazz Etc. Society (KJES), in partnership with the Kaslo Riding Club, wishes to operate a campground on the site during the 2023 Jazz Fest event and has obtained the consent of the property owner. This partnership is not the same as the group that operated the campground in 2022, for which concerns were raised by the RCMP over emergency access and late-night activities after the event.

In accordance with the *Local Government Act*, the Village's Official Community Plan Bylaw and Development Procedures Bylaw a Temporary Use Permit (TUP) is required to authorize the operation of a campground at that location during Jazz Fest. A TUP is issued by Council resolution.

KJES has submitted an application for a TUP and paid the required fee. When considering the TUP application, Council can choose to impose conditions on the issuance of a TUP including requiring a security deposit of up to \$5,000. Prior to authorizing issuance of a TUP, public notice is required.

- B. **Discussion:** There is significant demand for local accommodation during Jazz Fest. Providing options for organized camping is likely to reduce the amount of illegal camping during the event and improve public safety.

Although the Village's Guide to TUP Applications indicates that a Site Disclosure Statement is required the authority for this requirement is not clear. There have been significant changes to the provincial legislation since the guide was prepared in 2018, and an update is recommended. The applicant has not provided any information pursuant to the Environmental Management Act or Contaminated Sites Regulation.

In order to safeguard taxpayer interests and mitigate risk to the municipality, conditions should be imposed on the permit. Because the proposed campground will include municipal road allowances between the subject lands, proof of insurance listing the Village as an additional insured will be required. Other conditions include the need for a significant security deposit (\$5,000) and a commitment that the subject lands will be returned to their pre-event condition no later than August 21, 2023. If the organizers wish to use the municipal sewage vaults south of the Kaslo River, consent of the property owner to allow Village access to the vaults should also be obtained prior to issuance of a TUP. These measures will prevent the recurrence of delays in removing sewage from the site.

The site has a water line and fire hydrant but Public Works has concerns about the condition of the hydrant and connection, as it was leaking last time it was used. The line is currently not in service and is controlled by a valve near the Kaslo River Bridge. Public Works will investigate the hydrant later this week to see if it is serviceable or repairable. Ownership of the hydrant is uncertain, but the Village must ensure that it does not pose a risk to the integrity of the municipal water system and the landowner has offered to cover repair costs. If not, the

organizers will have to truck in potable water and the Fire Chief will be consulted before approval.

Public Notice is required by *Local Government Act* prior to issuance of a TUP. The notice must indicate:

- in general terms, the purpose of the proposed permit,
- the land or lands that are the subject of the proposed permit,
- the place where and the times and dates when copies of the proposed permit may be inspected,
- the time and date when and, if applicable, the place where the resolution will be considered,
- and if the meeting at which the resolution will be considered is conducted by means of electronic or other communication facilities, the way in which the meeting is to be conducted by those means.

The proposed publication schedule is detailed in the Communication Strategy below.

C. **Attachments:**

- KJES TUP application
- TUP excerpts from Zoning Bylaw

D. **Financial Implications:** KJES has paid the \$500 non-refundable application fee. Requiring a \$5,000 security deposit will ensure that if any remedial action is required, the costs will not be borne by the taxpayers.

E. **Corporate Priority:** Nil

F. **Environmental Considerations:** Temporary use of the site for camping has not presented negative environmental impacts in the past because wastewater is hauled away and the operator is required to restore the site after the event.

G. **Communication Strategy:** Public Notices will be placed on the Village's website, on the Public Notice Boards at City Hall, and published in the July 10th edition of the Pennywise. Notices will also be delivered to property owners and known occupiers of property within 60m of the subject lands.

CAO Approval: 2023.06.23



VILLAGE OF KASLO

PUBLIC NOTICE

TEMPORARY USE PERMIT

The Village of Kaslo intends to approve a Temporary Use Permit for the lands described as Blocks 32, 33, 35 & 36 of DL209, KLD Plan NEP393, commonly known as "South Beach," authorizing the operation of a campground from August 3-7, 2023 in conjunction with the 2023 Jazz Fest event.

Approval of the permit will be considered at the July 11, 2023 Council Meeting and members of the public may attend electronically using the following Zoom link: <https://us02web.zoom.us/j/4857930110>

The subject lands are shown in blue on the map below:





REQUEST FOR COUNCIL DECISION

PREPARED BY: Catherine Allaway, Corporate Officer

DATE: June 22, 2023

SUBJECT: Library Requests – Outdoor Movie Event

PURPOSE: To consider requests from the Kaslo & District Public Library to allow a public outdoor movie night fundraiser event at the Logger Sports grounds on July 8, 2023.

OPTIONS:

Recommendation is indicated in **bold**. Implications are in *italics*.

1. **Grant the requests. *The event will proceed as planned.***
2. Do not grant the requests. *The organizers will be advised of Council's decision.*
3. Refer back to staff for further review and report.

RECOMMENDATION:

THAT a noise bylaw exemption is granted to the Kaslo & District Public Library for the July 8th outdoor movie event; and
THAT the campground Ring Road be temporarily closed on July 8, 2023, to accommodate the outdoor movie event.

ANALYSIS:

- A. **Background:** In September of 2021, the Kaslo & District Public Library (KDPL) screened an outdoor movie at the Logger Sports grounds as a fundraising event. They propose holding a similar event on the evening of July 8, 2023 and will screen the movie "Shrek" for public viewing. They require an exemption from the provisions of the Noise Bylaw, to allow for amplified sound. In order to allow for equipment set-up and ensure the safety of attendees, they are requesting permission to close the Ring Road at 7:00 p.m. instead of 9:00 p.m. A Council resolution is required to authorize the noise bylaw exemption and the road closure.
- B. **Discussion:** The proposed event will take place beginning at dusk (approximately 9:00 p.m.) on July 8th. The organizers are asking for early road closure to ensure that the equipment can be safely set up in advance. The gate, which normally closes at 9:00 p.m. will be closed at 7:00 p.m. to prevent vehicular traffic from interfering with the viewing. Special arrangements will be made for patrons with mobility impairments. The proposed arrangements are similar to the 2021 event, which did not generate any complaints. The fundraiser will help the KDPL raise the funds required for construction of a new library facility.
- C. **Attachments:**
- 2023.06.14 letter from KDPL
 - Noise Bylaw Variance application
 - Road Closure Notice

- D. **Financial Implications:** The KDPL has paid for the venue rental (\$30) and the road closure request (\$20). In addition to routine maintenance, Public Works crew time will be required to adjust the lighting.
- E. **Corporate Priority:** Permitting the event aligns with the continued partnership between KDPL and the Village on the new library project.
- F. **Environmental Implications:** Nil
- G. **Communication Strategy:** Notice of the proposed road closure has been delivered to neighbouring residents. Publicity for the event will be the responsibility of the organizers.

CAO Approval: 2023.06.23

Bylaw 1079

VILLAGE OF KASLO
SCHEDULE A

APPLICATION TO VARY NOISE ABATEMENT BYLAW 1079

All applications must be received by the Village of Kaslo 30 days in advance of date proposed for any variance

Name of Applicant **Kaslo & District Public Library Association**

Mailing address: **PO Box 760, 413 4th Street, Kaslo BC, V0G 1M0**

Civic address: **413 4th Street**

Authorized contact: **Eva Kelemen**

Telephone Number: **250-353-2942**

Bylaw section # variance requested: **2-a**

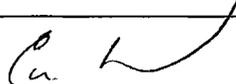
Dates requested: **July 8, 2023 from 9 pm to midnight**

Maximum variance permitted is 3 hours.

Reasons for variance: **To host an outdoor movie night fundraiser for the New Library Project. This event is made possible with sponsorship from Kootenay Savings and FortisBC and our team of volunteers. We were offered the fundraising opportunity on June 7 and assembled a team by June 9 to begin preparations.**

The film starts at dusk, which is predicted to be at 8:56 pm. Kootenay Savings has selected Shrek, a classic family-friendly film that runs for 1.5 hours. The FreshAirCinema team will be on site several hours before the showing to install the jumbo screen. Take-down also takes a couple of hours and the noise is minimal.

Supporting documentation attached: **N/A**

Authorized signatory (Signature): 

4. The provisions of this bylaw may be varied by application to Council in the form of Schedule A attached hereto, received by Council no less than 30 days in advance of the event requiring varied hours and made by the applicant.
 - (1) Any variance in hours shall be made by resolution of Council adopted in Regular or Special meeting.
5. A person who violates any provision of the Bylaw commits an offence and is liable, upon conviction, to the maximum penalties prescribed by the Community Charter and the Offence Act, plus the costs of prosecution.
6. The Village of Kaslo Noise Abatement Bylaw No. 1035, 2006, is hereby repealed.
7. This Bylaw shall take effect upon its adoption.
8. This Bylaw may be cited for all purposes as "Village of Kaslo Noise Abatement Bylaw No. 1079, 2008".

READ A FIRST TIME this 28th day of October 2008.

READ A SECOND TIME this 28th day of October 2008.

READ A THIRD TIME this 28th day of October 2008.

RECONSIDERED AND ADOPTED this 12th day of November, 2008.

Chief Administrative Officer

Mayor

Certified correct:

Chief Administrative Officer



VILLAGE OF KASLO NOTICE TEMPORARY STREET CLOSURE

WHEN: 7:00 pm Saturday July 8th, 2023

WHERE: Ring Road, see blue shaded area on map below



The Village of Kaslo has received a request from the Kaslo and District Public Library to close the Vimy Park Ring Road early on Saturday, July 8th, 2023, as shown on the map above. The proposed closure will enable volunteers to set up for an Outdoor Movie Night in the Logger Sports Grounds.

This form may be returned to City Hall at 413 Fourth Street Kaslo BC or emailed to admin@kaslo.ca prior to 12 Noon on Tuesday June 27th, 2023 with any comments you may have regarding the proposed closure. Council will be considering this request at the Regular Meeting scheduled to be held Tuesday June 27th, 2023 at 6:00 pm.

COMMENTS: _____

NAME (printed)

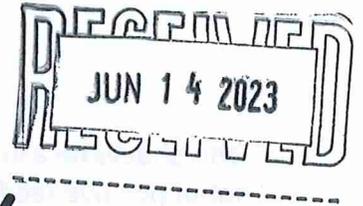
SIGNATURE

DATE



Kaslo & District PUBLIC LIBRARY

413 4th Street, Box 760, Kaslo, BC, V0G 1M0
250-353-2942 info@kaslo.bclibrary.ca



June 14, 2023

Dear Mayor and Council

On Saturday July 8, our Fundraising Committee has the opportunity to host another outdoor movie night at Logger's Sports. Kootenay Savings has selected Shrek, a classic family-friendly film that runs for 1.5 hours.

FortisBC and Kootenay Savings Credit Union are sponsoring the event. FreshAirCinema BC will manage the event along with volunteers & staff on our committee. The ticket (by donation) and concession sales will go towards the New Library Project.

We have submitted the following applications for approval:

1. Rental request of logger sports grounds (from 3:30 – midnight to include set up and take down)
2. Noise variance: Dusk is predicted to be at 8:56 pm, so the movie should be finished by 10:30. The crew (2-3 people) needs about 2 hours to take down the inflated jumbo screen (minimal noise). This should be completed by 12:30.

We also request support from the Village for the following to ensure a successful community event & fundraiser:

1. **Closure of Ring Road:** The projector needs to be set up over 100 ft from the screen. This means that the truck needs to be parked on the far side of Vimy Park Ring Road. Any traffic during the show would interfere with the event. **I would like to request that the gate be closed/locked at 7 pm and then opened after the movie to facilitate take down before locking for the night.** I'm aware that Trish is the key holder and would volunteer to take this task on so she doesn't have to stay up late and then get the key back to her early in the morning.
2. Could we please **borrow vests and barricades** to help manage the event?
3. Would Public Works please **dim the light** near loggers sports and **whipper snip** the seating area?
4. **Access to power** (we had to use long extension cords in 2021 – easier access would help).

These supports were provided for the 2021 movie event and were very much appreciated.