



# 2020 ANNUAL MUNICIPAL REPORT

Village of Ashcroft

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# Village of Ashcroft

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## 2020 ANNUAL REPORT



Located on the banks of the Thompson River, just 5 minutes off Hwy. 1, where the Gold Rush Trail and the Railway meet. Residents enjoy the charm, history, outdoors, parks, a variety of visual and performing arts, mosaic art walk, shops and fresh locally sourced produce.

Truly a community kissed by the sun!



## MESSAGE FROM THE MAYOR



I am pleased to share with you the Village of Ashcroft's 2020 Annual Report. Council and I are proud of the achievements the Village has accomplished through the course of the year.

To say 2020 was a challenging year is truly an understatement. As it became apparent that a pandemic was sweeping the entire globe, local governments immediately took steps to keep their communities and residents safe. COVID-19 brought challenges that the Village of Ashcroft could not have foreseen, but we persevered. Our community remained strong and found ways to support each other, with volunteers stepping forward to help others get groceries, medications, and more. People supported local businesses, and our business community found new and innovative ways to keep operating.

The Village realized early on that while life "as normal" had to change, it was important to keep as many services open as possible. We consulted with staff and employees and kept our parks, pool, and museum open. When fall came, we opened the arena so that youth hockey could continue as much as possible. After being closed for a year, we were thrilled to see the curling rink re-open in November.

Even with the impacts of COVID-19 our community continues to grow, and we chose to move forward and advance projects that were in progress, and initiate new ones, to create a better quality of life for the residents of Ashcroft. I am proud of the hard work of Village staff and employees in what was a truly extraordinary year. They all rose to challenges that could not have been imagined, and took them in their stride.

Staff and council focused on reducing debt and the financial burden on taxpayers, maintaining services, minimizing disruptions, and seeing many projects through to completion. At year end, the Village is in an excellent financial position, and we look forward to planning for 2021.

To the residents, volunteers, frontline workers, village staff, and the business community: thank you. The resilience and spirit of this community never ceases to amaze me. As we look forward to a new year, we hope for brighter days, and the return of what is now called our "old normal".

.....  
Mayor Barbara Roden





### **2018-2022 MAYOR AND COUNCIL**

Councillor Nadine Davenport, Councillors Deb Tuohey, Councillor Marilyn Anderson, Councillor Jonah Anstett  
Mayor Barbara Roden

## **ASHCROFT COUNCIL**

The Village of Ashcroft is governed by an elected Council comprised of the Mayor and four Councillors. The Mayor and Councillors elected October 20, 2018 will serve the Village of Ashcroft through till October 2022. Members of Council are elected at large meaning they each represent the community as a whole, rather than only one specific geographic portion of the community.

Regular Council meetings are scheduled for the first and fourth Monday each month beginning at 6:00 pm in Council Chambers and are livestreamed through the HUB Online Network. Meetings are open to the public; however, due to COVID-19 restrictions some meetings were only accessible by the public through the HUB Online livestreaming service. In addition to Council meetings, the Village of Ashcroft may schedule less formal Committee of the Whole meetings whereby Council may consider items but not decide on business matters. These meetings are at Council's discretion and are generally scheduled prior to a Regular Council meeting. The Committee of the Whole meeting is limited to providing direction to staff and preliminary consideration of matters (prior to Council consideration and adoption).

### **MISSION STATEMENT:**

The Village of Ashcroft is a welcoming, safe and attractive community characterized by an exceptional climate and a strong sense of history and opportunity.

As stewards of the community, Village Council is committed to providing accountable leadership by addressing our fiscal reality through strategic planning and building effective relationships.

## **VISION:**

*"The Village of Ashcroft is a welcoming, safe and attractive community where citizens have a strong sense of wellbeing, embrace their history, and believe in their future."*

## **GUIDING PRINCIPLES:**

"As Stewards of the Public Trust, we serve All Citizens in a fair and transparent manner through:

Accountable Leadership  
Financial Sustainability  
Social Responsibility  
Balanced Decision Making."

"We will act with Integrity, Fairness and Compassion."

## **COUNCIL APPOINTMENTS**

### **Mayor Roden**

Finance Committee  
Gold Country Communities Society  
Historic Hat Creek Ranch  
Cache Creek Environmental Assessment  
Thompson Nicola Regional District  
Municipal Insurance Association  
Heritage Committee  
Communities in Bloom Committee

### **Councillor Tuohey**

Heritage Committee  
Seniors Liaison  
Communities in Bloom  
HUB Board  
Cache Creek Environmental Assessment  
Health Care  
Municipal Insurance Association

### **Board of Variance**

**Mandate:** To consider minor variances in siting dimensions or size requirements (side yard, back, front height and area coverage) where compliance with the Village of Ashcroft Zoning Bylaw would cause hardship.

### **Councillor Anderson**

Northern Development Initiative Trust  
Health Care  
Finance Committee

### **Councillor Davenport**

Tourism & Economic Development  
Finance Committee  
Gold Country Communities Society  
Ashcroft-Cache Creek-Clinton Transit

### **Councillor Anstett**

Ashcroft-Cache Creek-Clinton Transit  
Tourism & Economic Development  
Seniors Liaison  
Northern Development Initiative Trust (Alt)  
Thompson Nicola Regional District



### **Safety Committee**

**Mandate:** To review and discuss safety concerns, promote safe work practices and ensure all public owned properties and buildings are safe for staff and public.

### **Labour / Management Committee**

**Mandate:** to provide a forum in which Union and Management concerns or problems may be addressed and discussed informally outside of the legislated negotiations, or grievance procedures.

## **APPOINTED OFFICIALS**

### **Village Officers**

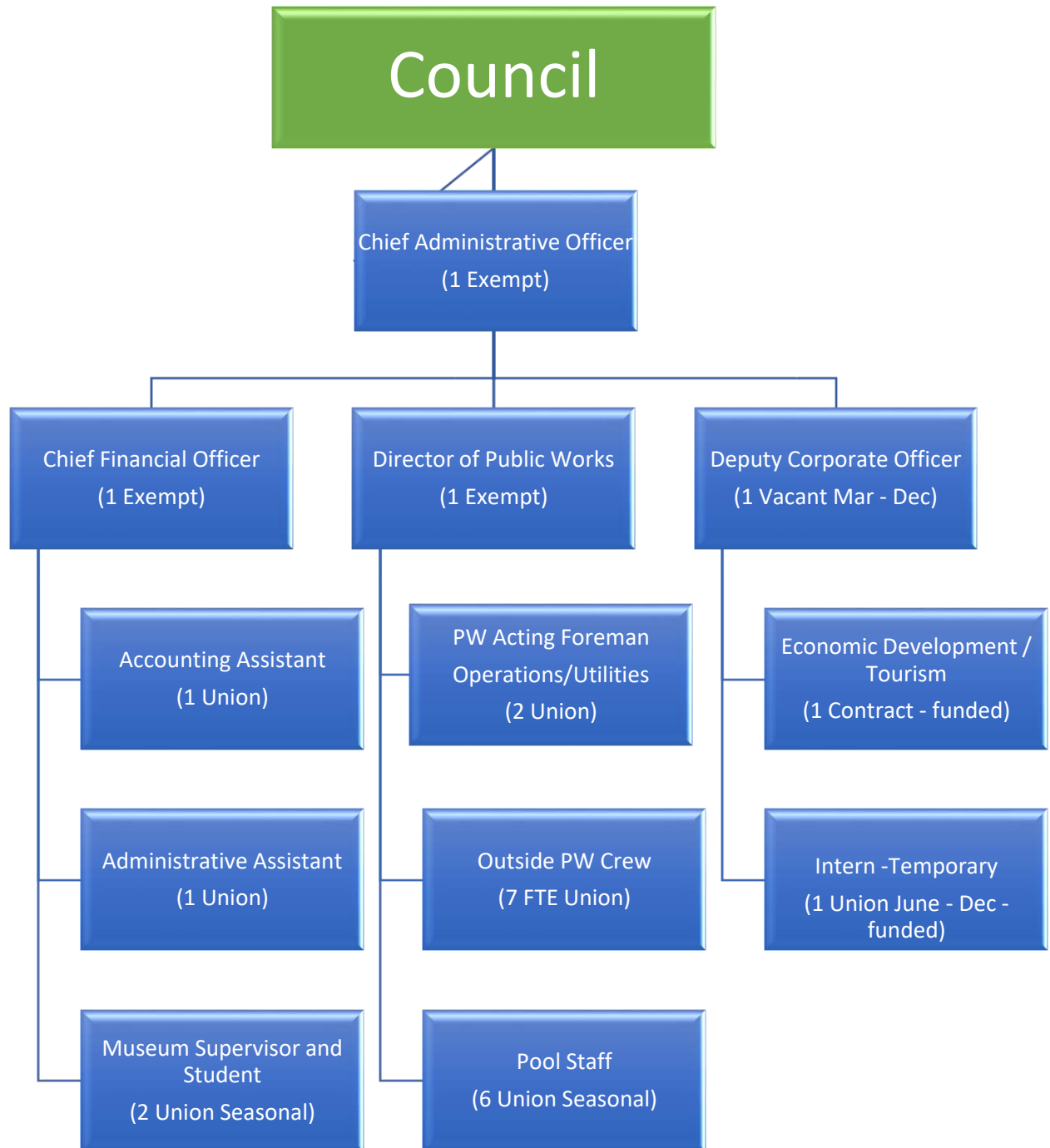
Chief Administrative Officer (Jan 1- March 4) .....Anne Yanciw  
Interim Chief Administrative Officer (March 4 – June 4). ....Daniela Dyck  
Chief Administrative Officer (June 4 - ongoing) .....Daniela Dyck  
Chief Financial Officer .....Yoginder Bhalla  
Director of Public Works (June 4 – ongoing).....Brian Bennewith  
Fire Chief (Jan. 1 – Nov. 30)..... Josh White  
Acting Fire Chief / Deputy Fire Chief (Dec 1 – 31).....Tyler Bell  
Deputy Fire Chief (Jan 1 – Nov. 30)..... Steve Anderson

Municipal Auditors ..... Daley & Company LLP  
Municipal Bankers..... Interior Savings  
Municipal Engineers..... Urban Systems  
Municipal Solicitors..... Fulton & Company



MP Brad Vis, meeting with Council members

## VILLAGE OF ASHCROFT ORGANIZATIONAL CHART 2020



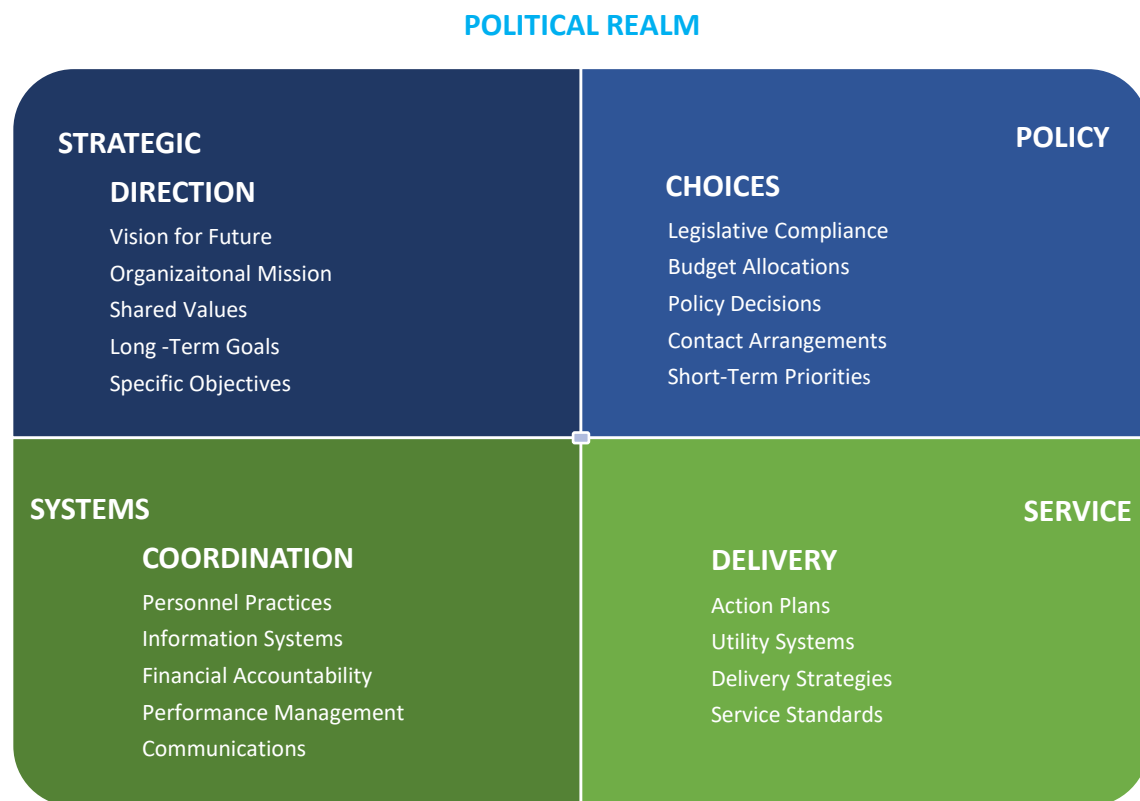
## ROLES AND RESPONSIBILITIES:

### **Local Government Functions**

The Local Government Function Framework depicts the political realm as revolving around the Village's strategic directions and policy choices. It portrays service delivery and system coordination as the primary function in the administration realm.

### **The Elected Official Role**

The Council, in the political realm, is responsible for interpreting the public interest into strategic direction and policy. Council represents, advocates, strategizes, monitors and leads the community.



**ADMINISTRATIVE REALM**

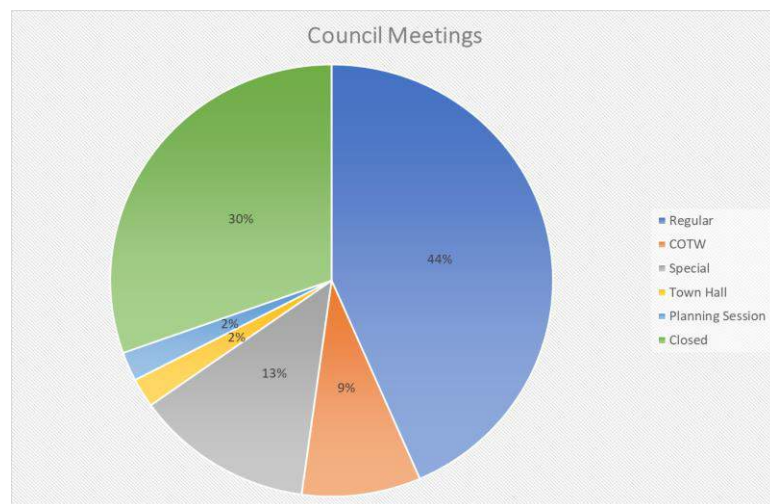
### **The Administrative Role**

The administrative realm is shielded from political interference to ensure efficient services. Administration provides policy advice, implements direction given by Council and provides expertise.

The CAO position is the link between the Council and staff. Council makes the decisions, sets municipal direction and engages with the public, the CAO interfaces and coordinates Council's wishes to staff, staff implement Council directions, provide information and share knowledge.

## ADMINISTRATION SERVICES:

Project work and staffing changes have dominated much of the organizational activity again for 2020. Ashcroft's Chief Administrative Office, Anne Yanciw resigned the position in March, leading to the interim Chief Administrative Officer appointment of Daniela Dyck who was the Deputy Corporate Officer. Ms. Dyck was appointed as Chief Administrative Officer in June 2020 with the Deputy Corporate Officer position remaining vacant. Other staffing changes includes the development of a new exempt position, the Director of Public Works. Long term employee and Foreman of the Public Works department, Brian Bennewith accepted the promotion to the Director position prompting structure changes to the Public Works Department which are discussed later in this report. Further organizational staffing changes were proposed for the office which will be implemented in January 2021.



**Council Meeting Listing for 2020**

|                     |           |
|---------------------|-----------|
| Regular             | 20        |
| COTW                | 4         |
| Special             | 6         |
| Town Hall - virtual | 1         |
| Planning Session    | 1         |
| Closed              | 14        |
| <b>Total</b>        | <b>46</b> |

The chart above breaks down the types of Council meetings organized by the Village in 2020.

| <b>2020 Public Notices</b>     |            |
|--------------------------------|------------|
| Newsletters                    | 9          |
| Other Notices / advertisements | 33         |
| Social Media Notices           | 139        |
| Website Notices                | 46         |
| <b>Total</b>                   | <b>227</b> |

To facilitate governance of the Village, Council hosted 32 meetings open to the public for engagement and 14 closed meetings as permitted by the Community Charter Section 90(1).

The impacts of COVID-19 redirected Council's engagement with the community. As the pandemic swept the globe, government-imposed restrictions closing Council meetings to the public for many months. Provisions for alternative public participation at Council meetings were included in the Council Procedure Bylaw enabling video conferencing and live streaming capabilities. The HUB Online Network provided the live streaming service and Council Chambers was equipped with audio and video technology to facilitate the new method of public participation.

## COVID-19:

Ashcroft's approach to COVID-19 simply put is "from risk to resilience".

The impacts of COVID-19 over the course of the year were substantial. As a level of government, the Village is required to follow and adhere to all Public Health Orders and Legislation implemented in the fight to curb the spread of the virus. COVID-19 Safety Plans were developed and implemented for all facilities. Operationally staff adapted to meet safety protocols as directed by WorkSafeBC, this included no more than two employees wearing masks in a vehicle, social distance, if unable to social distance masks were required. Additional cleaning was implemented in all facilities, some facilities were closed indefinitely, others minimized or restricted public access such as the arena, which was only open for Minor Hockey skill development (no games). The Village office closed temporarily in the spring, at reopening, public attendance at the office was discouraged and other means of bill payment and public engagement were established.

Other impacts included reduced hours at the Museum, the Pool and Legacy Park opening later in the season, closed playgrounds and skate park, community hall closure to all extra curricular activity and last but certainly not least, Council meetings moved to a digital platform.

Staff strived to ensure service delivery in all aspects of administration and operation and look forward to brighter days in 2021.

## COLLABORATIONS:

The Village successfully applied for funding to host a Community-to-Community Forum (C2C) which was scheduled for March 4, 2020 and hosted at the Ashcroft Indian Band's (AIB) new Round House.



Funded by a grant from the Union of British Columbia Municipalities, the C2C was very successful. Members of Council, administration, fire department, Chief and Council and AIB administration spent the day sharing strategic plans and priorities, project updates and discussed possible collaborations under the direction of the facilitator Mike Simpson from Fraser Basin Council. The end result of the C2C delivered a Protocol Agreement between the two communities with a focus on:

- Establishing ongoing communication
- Bringing the communities together
- Encouraging collaboration; and
- Promote utilization of various community resources, organizations and infrastructure

The Protocol Agreement was signed by both communities and guides us as we move forward to deliver services and grow our communities.

## FINANCIAL SERVICES:

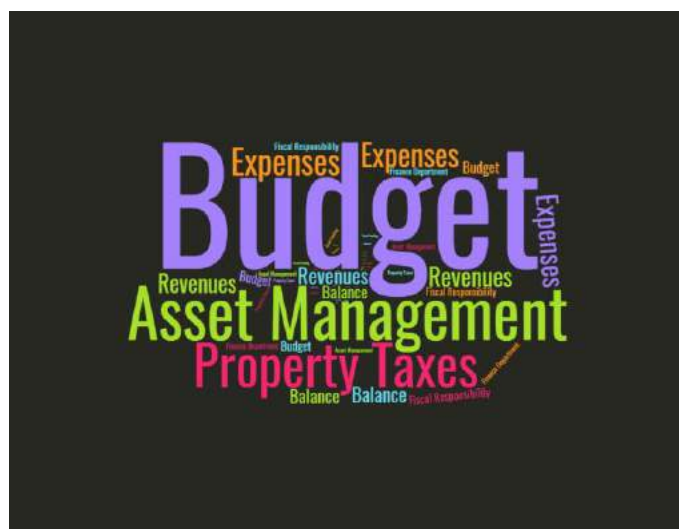
The finance department at the Village is composed of 2 full time staff with support from the Administrative Assistant (AA) - Accounts Payable/Payroll, Chief Financial Officer and the Accounts Receivable/Cashier (AA).

2020 was a very busy and productive year where the finance department kept Ashcroft's daily operations running smoothly but also successfully managed a number of capital projects and applied for grant funding to begin new projects. The Water Treatment Plant, was fully operational for all of 2020; however, through daily operations it was noted that some enhancements were required to increase efficiency and reduce wear and tear of the equipment. The province approved remaining grant funds to be allocated for two projects, the construction of a pump chamber and installation of sand separators. As both of these projects require low water levels in the Thompson River, the projects will begin in 2020 and complete in 2021.

A detailed planning and budgetary process conducted with Council yielded excellent results through an improved fiscal position for the Village. All through the year, quarterly updates and discussion took place with Council using the visual Business Intelligence interface to highlight any areas of concern.

Asset Management is a function mandated by the Provincial government for municipalities to undertake. Ashcroft successfully concluded a second phase of asset management, integrating it into the budgetary process and into regular reporting. This is a key component of good stewardship of assets, and will help guide the Council in making decisions around buildings, and renewing and decommissioning of physical assets to ensure long term sustainability of the organization and its services.

The finance department continued to develop the Geographic Information Systems (GIS) in 2020 as part of our asset management by enhancing community maps identifying assets in our village, parcel maps, tourism maps and cemetery maps. Ashcroft's audited financial statement is attached and forms part of this Annual Report.



### DID YOU KNOW:

Of the 2020 property taxes collected, only 54.2 % are added to the Village budget. The remainder is forwarded to other levels of government, such as the Regional District and the Province. Grant funding allows the Village to initiate projects such as the Water Treatment Plant.



A great deal of Finance Department resources is required for grant management. In addition to the major grant reporting for the Water Treatment Plant and grant management of ongoing projects, the table below indicates applications submitted in 2020 for other projects.

| Grants & Applications            |   |              |
|----------------------------------|---|--------------|
| Source                           | Project                                   | Grant Status |
| UBCM                             | Gas Tax for capital projects              | Approved     |
|                                  | North Ashcroft Drainage Study             | Considering  |
|                                  |   |              |
| FCM                              | Asset Management Collaborative            | Approved     |
|                                  |   |              |
| Provincial & Federal Govt.       | Water Treatment Plant Intake & Separators | Approved     |
|                                  | Fire Department Training & Equipment      | Approved     |
|                                  | Carbon Taxes                              | Approved     |
|                                  | Hot Tub                                   | Approved     |
|                                  | Lift Station #1 Replacement               | Approved     |
|                                  | Level 3 EV Station                        | Declined     |
|                                  | Level 2 EV Stations                       | Approved     |
|                                  | Legacy Park enhancements                  | Considering  |
| Wayfinding signage and marketing |   | Considering  |
|                                  |   |              |
| NDIT                             | Economic Development & Tourism Strategy   | Approved     |
|                                  | Love Ashcroft                             | Approved     |
|                                  | Façade Improvements                       | Approved     |
|                                  | Grant Writer                              | Approved     |

## 2020 PERMISSIVE TAX EXEMPTIONS:

Under Section 227 of the *Community Charter* the Village of Ashcroft Council bylaw provides exemption of the total assessed value of the land and improvements of designated properties.

Permissive tax exemption is available for qualifying, Ashcroft-based, registered non-profit organizations using property for municipal, recreational, religious, cultural or charitable purposes. All applicants are required to complete the appropriate permissive tax exemption application which can be accessed by contacting Ashcroft's finance department. All applications will be administered on a five-year cycle; however, applications may be submitted to the Chief Financial Officer for Bylaw approval prior to October 31 the preceding year.

Council approved the Permissive Tax Exemption Bylaw No. 831 (2020-2024) on Monday June 24, 2019 for the following properties:

| Roll Number | Registered Owner  | Legal Description   | Assessment Class | 2020 Assessed Value | 2020 Municipal Rate | 2020 Municipal Tax Exemption |
|-------------|---|---|------------------|---------------------|---------------------|------------------------------|
| 00070.001   | Ashcroft & District Curling Club                                | Lot 8, Plan 21058, DL 423   | 6                | 247,900             | 17.8404             | \$4,422.65                   |
| 00077.010   | Fraser Basin Property Society (St. Alban's Anglican Church)     | Lot 1, Block 10, Plan 189, DL 423   | 8                | 146,800             | 8.9632              | \$1,315.79                   |
| 00095.000   | Roman Catholic Bishop of Kamloops                               | Lot 7, Block 11, Plan 189, DL 423   | 8                | 109,900             | 10.2034             | \$1,121.36                   |
| 00116.010   | Trustees of Zion United Church                                  | Lot 1, Block 14, Plan 189, DL 423   | 8                | 135,900             | 8.9632              | \$1,218.10                   |
| 00173.000   | Royal Canadian Legion #77 (Cenotaph Site)                       | Lot 6, Block 19, Plan 189, DL 423   | 6                | 38,800              | 17.8404             | \$692.21                     |
| 00327.000   | Interior Health Authority (Ashcroft & District Hospital)        | Lot 56 Plan 12400, DL 378 and Lot 1 KAP81072, DL 378 and pt of Lot 56 (B15126), DL378 | 6                | 2,599,000           | 17.8404             | \$46,367.32                  |
| 00327.025   | Interior Health Authority (Ashcroft & District Hospital)        | Lot 56 (B15126), DL378  | 6                | 500,100             | 17.8404             | \$8,922.01                   |
| 00327.030   | Interior Health Authority (Ashcroft & District Hospital)        | Lot 1 KAP81072, DL 378  | 1                | 482,000             | 4.3703              | \$2,106.50                   |
| 00381.361   | Trust of the Congregation of Sage Hills Evangelical Free Church | Lot A, Plan KAP51944, DL 423  | 8                | 332,800             | 8.9632              | \$2,982.94                   |
|             |   |   |                  | 4,593,200           |                     | \$69,148.88                  |

#### DID YOU KNOW:

In 2020 the Village employed 24 people in 3 exempt, 11 full time union, 8 seasonal union and 2 grant funded positions (Intern & Ec. Dev. Tourism)

#### 2020

##### Employee Movement

|                  |   |
|------------------|---|
| Left             | 2 |
| Joined           | 2 |
| Moved internally | 2 |

## HUMAN RESOURCES SERVICES:

The Village of Ashcroft administration and operations team for 2020 consisted of 3 managers, 2 inside staff, 2 inside grant funded staff, 9 outside staff (public works), and 8 seasonal pool and museum staff. With a small compliment of staff, we strive to maintain a municipality of 1,560 residents as of the 2016 Statistics Canada Census. The public works staff operates the water and sewer treatment plants, all Village properties including parks and recreational facilities, cemetery and buildings, 23,486 metres of roadway, 17,424 metres of sewer lines (wastewater), 26,103 metres of potable water lines and 2,485 metres of storm water lines.

The promotion of the Public Works Foreman to the Director of Public Works (DPW) triggered some organizational structure changes in the public works department. During the DPW's six-month probationary period, the public works department operated under the leadership of two crew leaders: 1- operations and 2 – utilities, these changes were in consultation with CUPE Local 900, Council and senior staff. Dividing the responsibilities between two leadership positions, enables the village to utilize the expertise and specific skill sets of the senior employees that successfully bid on the position, in addition, this provides an excellent opportunity for training of newer staff, knowledge sharing and succession planning.

Administrative staff research and compile reports and agendas, carry out Council instructions, plan, budget, correspond with the community and other levels of government, project manage and oversee the day-to-day operations of the Village. In 2020 administrative staff prepared agendas for 32 public meetings and 14 closed meetings of Council, revised and developed policies and bylaws, applied for grant funding, developed COVID-19 protocols and safety plan for all facilities, developed COVID-19 staff safety policies, and administered in excess of 15 projects some of which will complete in 2021. The addition, two grant funded positions were introduced to village administration team in 2020: 1 – Intern and 2 – Economic Development and Tourism Coordinator; both positions are funded by Northern Development Initiative Trust. Regrettably the Intern position did not complete the full year rotation.

Human resources are our greatest asset, staff longevity, the provision of a safe vibrant work environment where employees feel valued, challenged to exceed and are given opportunities to learn, grow and share knowledge is key to a thriving work force. Many of our staff members have made working for the Village a lifelong career and are nearing retirement, as such, succession planning and knowledge sharing has been driving the public works and administration departments. Often, we don't think about staff as assets, but without knowledgeable staff and a succession plan we could find ourselves in a lurch if not for asset management.





## PLANNING AND DEVELOPMENT SERVICES

**GUIDING PRINCIPLES** from the Official Community plan (*condensed*)

**Community Building** – *improving the quality of life in Ashcroft;*

**Common Sense** – *increase awareness of municipal financial literacy and development processes with a common-sense approach to development;*

**Innovation** – *encourage new technologies, processes and concepts that lead to the strengthening of our community;*

**Partnerships** – *leverage partnerships with non-profits, local, provincial and federal governments, businesses and Indigenous communities to achieve key community aspirations;*

**Reconciliation** – *support ongoing efforts of reconciliation with Indigenous communities;*

**Economic Development** – *aim to improve the economy of Ashcroft in a sustainable manner that results in jobs and expands the community tax base;*

**Role of the Municipality** – *not necessarily responsible for leading the implementation of the Official Community Plan but can be a sponsor, supporter, facilitator, and/or funder depending on the initiative;*

**Maintain the Character of the Community** – *combine history and the natural environment to create a unique community that encourages new development to fit within the existing character of Ashcroft.*

| 2020 Land Administration Permits and Applications |   |
|---|---|
| Development Permit                                | 1 |
| Development Variance Permit                       | 1 |
| Temporary Use Permit                              | 0 |
| Official Community Plan Amendment                 | 1 |
| Zoning Amendment                                  | 1 |
| Subdivision                                       | 0 |

| 2020 Building Permits |   |              |
|-----------------------|---|--------------|
| Accessory Building    | 1 | \$ 20,000    |
| Residential           | 1 | \$ 200,000   |
| Commercial            | 1 | \$ 100,000   |
| Industrial            | 1 | \$ 2,056,315 |
| Temp. Bldg.           | 1 | \$ 303,150   |

The Zoning and OCP Bylaws adopted in 2018 provide clarity on property inquiries and application of zoning regulations, the new Subdivision and Development Servicing Bylaw adopted in December 2020 will provide clarity to new developments on infrastructure requirements, and is the first phase of a longer-term storm drainage plan. Grant funding opportunities are being sourced to complete the Ashcroft Storm Drainage and Run Off Study.

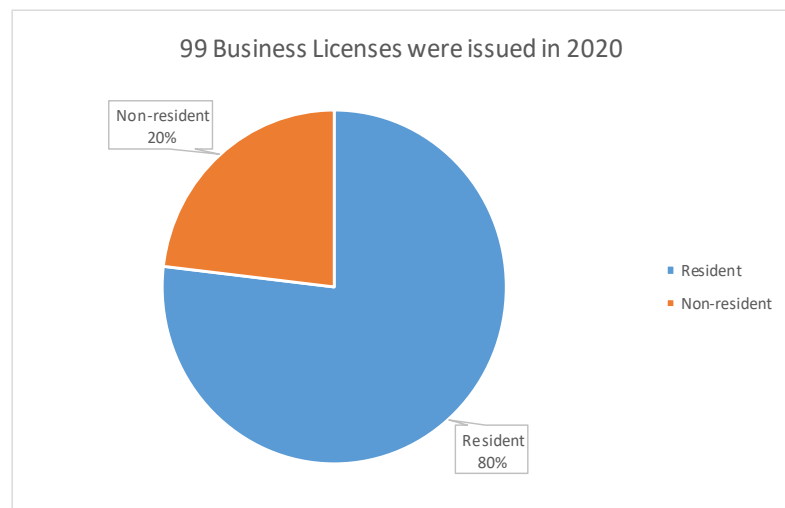
Of the three proposed developments in 2019 only the Ashcroft Terminal has moved forward with expansion during 2020. The two proposed residential developments in North Ashcroft are moving through the process of subdivision approval; however, one requires the Storm Drainage and Run Off Study to be completed and the other is waiting for Agricultural Land Commission and BC Archeology Branch mapping updates.

Ashcroft's first Sign Bylaw was adopted on November 9, 2020. The purpose of a Sign Bylaw is to regulate the number, size, location and form of signs within the village.

Two additional projects in this department are land tenure acquisition projects. Both the Mesa Vista Water Reservoir and the North Ashcroft Reservoir are situated on land to which the Village does not have tenure. The process of acquiring tenure to the Mesa Vista land is in final review and sign off by Provincial authorities. The process of acquiring tenure to the North Ashcroft Reservoir, on the other hand, has only just begun and will be considerably more complicated as it is on private land situated in the Agricultural Land Reserve. Agreement on the parcel size and cost was reached in a meeting with the landowner and a survey of the parcel is completed, application to exclude the surveyed portion of the property to the Agricultural Land Reserve is in progress.

Twinning of the North Ashcroft Reservoir, which will be a requirement if significant development occurs in Ashcroft, is also a priority, but cannot move forward until land tenure is secured.

Approving Officer functions are managed in house as duties assigned to the Chief Administrative Officer.



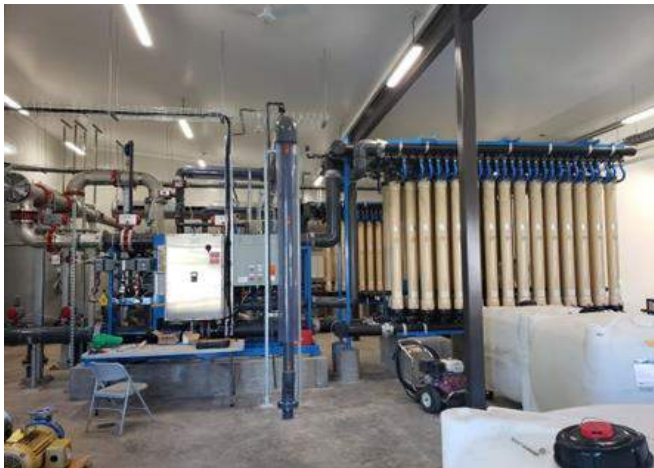


## OPERATIONAL SERVICES:

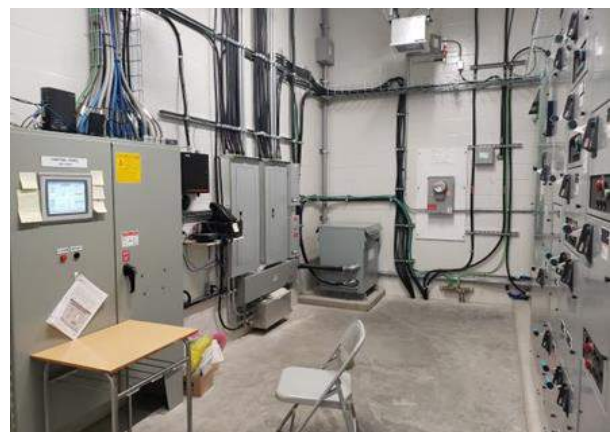
The public works staff operates the water and sewer treatment plants, all Village properties including parks and recreational facilities, cemetery and buildings, 23,486 metres of roadway, 17,424 metres of sewer lines (wastewater), 26,103 metres of potable water lines and 2,485 metres of storm water lines.

The Water Treatment Plant (WTP) completed its first full year of operation in 2020 and the project to construct the WTP came in under budget by approximately \$800,000. Revising design deficiencies and completing warranty work was the priority for project completion; however, as spring and freshet started, it became apparent the 2020 freshet season was not going to be normal. The NTU (turbidity) spiked quickly and above average seasonal rains caused tributaries flowing into the Bonaparte watershed to rise before the Thompson River freshet, causing high silt conditions at the WTP. The silt and sand conditions caused premature wear of strainer parts and backing plates on the pumps at the WTP. The freshet determined sand separators are required to be installed on the intake side of the WTP.

The Village received approval from the province to carry over and allocate the remaining grant funding towards the sand separator and intake chamber projects. The Sand separators will filter the majority of the silt from the water prior to intake and the Pump Chamber will provide public works year-round access to the water intake pumps. Urban Systems was asked to design the additional features with anticipated project completion in 2021.



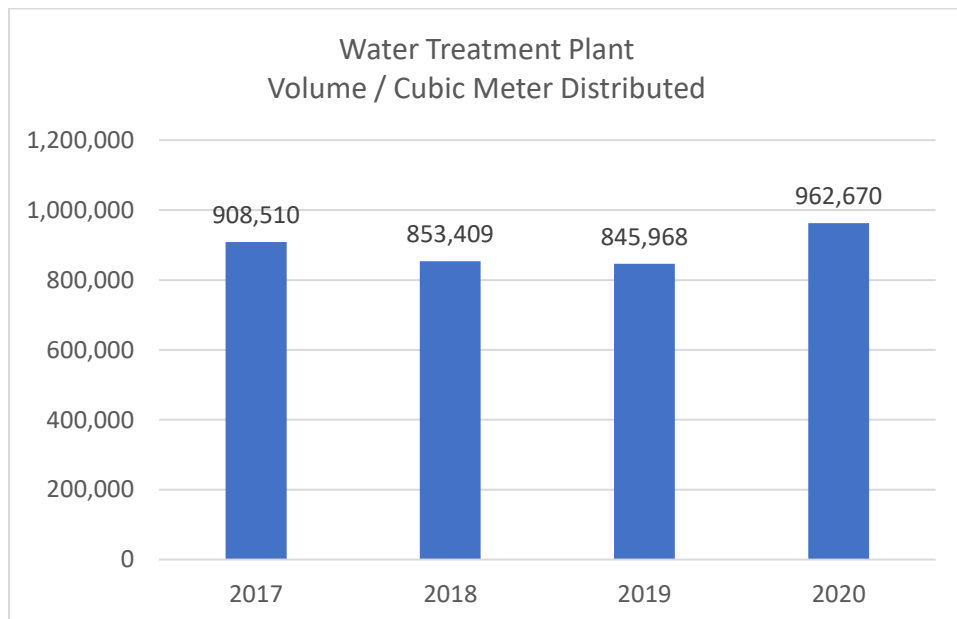
Inside the water treatment plant



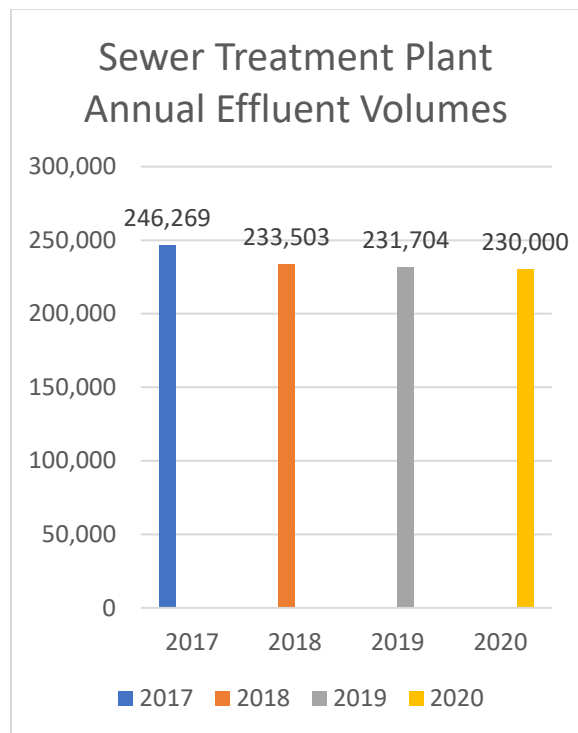




The table below indicates the volume of water pumped into the water treatment plant annually, however the volume is not a clear indicator of consumption for 2020 due to system flushing and commissioning as well as additional cleaning due to a longer than usual freshet with prolonged high turbidity levels.



Effluent volumes from the Sewer Treatment Plant have been trending downward for a number of years. With the increase in development within the Village, it is thought that the decrease in flow is related to diligence with sanitary sewer repairs, and the increased awareness within the community to reduce water consumption.



In addition to day-to-day sewer treatment plant operations, upgrades at the sewer treatment plant in 2020 included the installation of a new cover-all for storage of BIO Solids.

#### DID YOU KNOW:

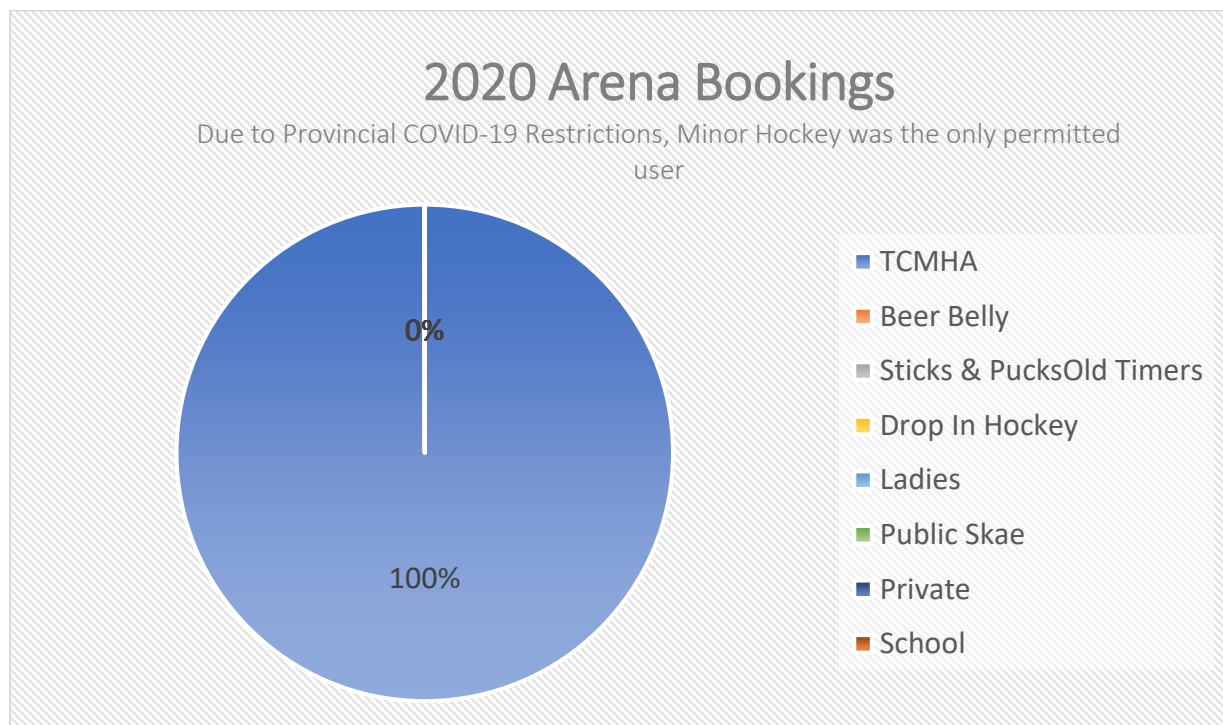
**In 2020, 50 bulk tonnes of biosolids were hauled from the Sewer Treatment Plant for land application**

Curling Club Ice Plant replacement project was completed in 2020 which includes the installation of new roof support, new roof, new Condenser, compressor (x2), brine pump and chiller with electrical upgrades. This project was funded with a donation of \$30,000 from TRND Area "I", \$30,000 grant funding from Northern Development Initiative Trust, Curling Rink Reserve account approximately \$50,000 and the remainder from the Village. Costs were higher than anticipated due to WorkSafeBC requirements.



The Drylands Arena operated at a reduced capacity for 2020 due to COVID-19. Thompson Cariboo Minor Hockey Association were the only users of the facility. Minor Hockey participants and parents were exceptionally accomodating during the season. COVID regulations did not allow for dressing room access, kids arrived in full gear, following the COVID-19 Safety Plan, parents and family members were not permitted in the arena in 2020. Games and tournaments for minor hockey also not permitted under the COVID-19 Public Health Order restrictions, but minor hockey organizers and participants were resilient and committed to skill development for the season.

Ladies, Adult and BeerBelly Hockey was not permitted under the Provincial Health Orders due to COVID-19.



**Other Public Works projects of note include:**

Complete review of Subdivision Development and Servicing Bylaw; installation of new roof at pool; new water intake design at the Water Treatment Plant this includes the pump chamber and sand separators; design for #1 Lift Station; install back up generation at #2 Water Pump Station; IHA Hot Tub replacement approval.

COVID-19 impacted all components of operations in 2020, new safety protocols were implemented in compliance with WorkSafeBC and the Provincial Health Officer requirements. Staff was exceptionally diligent in safely providing all essential services to the community.

## **PARKS AND RECREATIONAL SERVICES:**

Heritage Park remains a favourite with visitors and residents alike. It is an oasis in the downtown core. As you stroll along the pathways, you can imagine Ashcroft's history and the days long ago.



The operation and maintenance of the parks and recreational facilities fall under the public works department.

Ashcroft operates and maintains four parks: Mesa Vista Park, Heritage Park, Legacy RV Park and the Ashcroft Pool Park as well as the Pool and Drylands Arena, and maintains the Ashcroft Curling Rink in collaboration with the Curling Club.

### **VISITOR INFO CENTRE:**

Due to COVID-19 the Visitor Info Centre was not able to open in 2020.

### **ASHCROFT POOL:**

COVID-19 restrictions caused the Village to open the pool later than the usual May long weekend, although the delayed opening enabled senior pool staff to give the facility a fresh new look with a coat of paint and updated landscaping at the front of the building.

A COVID-19 Safety Plan was developed for the facility as well as procedures for staff. Staff training was ongoing throughout the season as COVID regulations were amended by other levels of government.

This was the first pool season that Debit was offered as a payment option, this was very well received and pool staff are looking forward to future IT upgrades.





Despite the restrictions imposed by COVID-19, the pool was busy after opening on July 4, 2020, almost six weeks later than usual. Capacity at the pool under the restriction is 50 swimmers, group lessons and social distancing was challenging and staff is strategizing to develop processes for next year if COVID restrictions remain.

The ongoing leaking roof issues were also resolved at the close of the season with the installation of a new roof at the pool building.

#### **CURLING RINK:**

Members of the Curling Club were excited to open for the 2020/2021 season after being closed for the 2019/2020 season due to much needed repairs and upgrades to the roof, building and chiller. The curling club hosted a grand opening and were excited for increased registration, regrettably, shortly after opening COVID-19 restrictions caused the Curling Club to close the rink as adult sports were not permitted by order of the Public Health Officer. The Curling Club members are looking forward to a busy and fun filled 2021/2022 season of curling.

#### **ASHCROFT MUSEUM:**

The Ashcroft Museum hosted another eventful season under the direction of Curator Kathy Paulos and summer student Breana. The ladies were challenged to think outside the box this year as COVID restrictions delayed Museum opening to June 15<sup>th</sup>, reduced hours and limited visitor attendance at the Museum. Museum staff developed Facebook and web pages to engage with the public both young and old, organizing many fun and interactive events throughout the season.

In addition, Museum staff continued to focus on digital archive updates for much of the season to provide better information availability and data integrity. This project will be ongoing as we hope to develop a publicly accessible database.

#### **DID YOU KNOW:**

**The Ashcroft Museum had 537 visitors during the summer of 2020, but thanks to the ingenuity of Museum staff, virtual participation enabled many others to experience a little Ashcroft history from afar.**

Further community engagement enabled museum staff to work with “Mark of Distinction” by selecting photos to be displayed at the Interior Savings.

The chart below demonstrates that attendance at the Museum continues to increase each year since the 2017 Wildfires; however, the impacts of COVID-19, museum closures and limited capacity clearly reduced the number of visitors for 2020.

| Year | April | May | June | July | August | September | October | TOTAL |
|------|-------|-----|------|------|--------|-----------|---------|-------|
| 2011 | 41    | 145 | 144  | 381  | 381    | 240       | 102     | 1434  |
| 2012 | 72    | 136 | 228  | 309  | 417    | 172       | 70      | 1403  |
| 2013 | 51    | 118 | 292  | 356  | 427    | 193       | 117     | 1554  |
| 2014 | 87    | 122 | 335  | 356  | 369    | 171       | 90      | 1530  |
| 2015 | 79    | 119 | 143  | 293  | 330    | 208       | 109     | 1281  |
| 2016 | 91    | 123 | 149  | 381  | 388    | 176       | 109     | 1417  |
| 2017 | 54    | 149 | 183  | 205  | 279    | 184       | 103     | 1157  |
| 2018 | 122   | 190 | 330  | 331  | 403    | 136       | 57      | 1569  |
| 2019 | 48    | 285 | 302  | 428  | 452    | 124       | 136     | 1775  |
| 2020 | 0     | 0   | 73   | 127  | 165    | 125       | 47      | 537   |





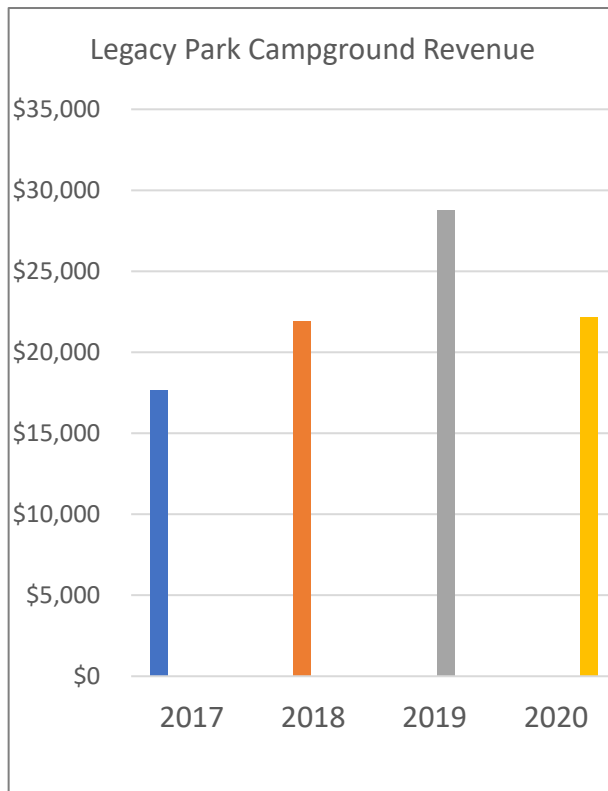
## LEGACY RV PARK:

Legacy RV Park opening was delayed to May 15<sup>th</sup> enabling staff to develop a COVID-19 Safety Plan and procedures for the park. The new washroom and laundry facilities remained closed and only self-contained RV units were permitted in the park.

Legacy Park Campground revenues are trending upward, bearing in mind that 2017 was a wildfire year, 2018 was impacted by smoke and mudslides, and 2019 had a number of WTP construction workers using the park and in 2020 COVID-19 restrictions at the park did not allow any access to the washrooms, showers and laundry facility therefore fees charged to park users were reduced. All things considered, once campers realized the park was open, there was a steady stream of visitors some of which extended their stay and other returned multiple times throughout the season.

Park revenues from May 15 – September 30, 2020 totalled \$22,139.

Throughout the season, regular maintenance and repair was undertaken by the Camp Host as is required in the contract. Public Works assists when items need repairs outside of the contract.



## ECONOMIC DEVELOPMENT

One of Council's priorities for 2020 was to establish Economic Development and Tourism support for the community. Council's vision was made possible through funding from Northern Development Initiative Trust (NDIT) under the Economic Development Capacity Funding stream. Upon funding approval, Council

contracted the Economic Development and Tourism Coordinator (EDTC) to establish the service. Margaret Moreira was the successful applicant bringing a strong tourism background to the position, however, Margaret recognized that economic development would require a steep learning curve.

To provide support for the EDTC in developing economic development and tourism strategies and actions, Council established a Select Committee. The committee included Council members, staff members and members from the business community. Once established, the committee met on a monthly basis to distinguish and implement priorities set out in the Economic Development and Tourism Strategy Matrix. Priorities included promoting the Hotel Study, the Love Ashcroft Program, marketing opportunities through videos and radio ads, updating Economic Development and Tourism website pages and supporting the businesses with in-person visit and via telephone to encourage their participation in the various funding streams that were made available through government Recovery and Resilience Funding.

Additionally, various grants were applied for the 2021 year. These grants included Business Façade Improvement, NDIT Marketing Initiative Grant, Economic Development Capacity Building, Love Northern BC and the CERI Program Grant.

## 2020 HIGHLIGHTS

### Promotional Videos

Two promotional videos were created with Mastermind Studios to promote the Hotel/Motel Studio and to showcase Ashcroft as a great place to Live, Work & Play. These videos were promoted on social media, posted on the municipal website, shared at events and to local and regional realtors.



### Radio Advertising

Four radio ads were developed inviting visitors to come and discover the many amenities Ashcroft has to offer. These ads ran simultaneously on three Stingray stations throughout the month of August.



### Training Session

In October the Village hosted a BCEDA Economic Development for Local Leaders-Post-COVID19 Version training session at the Community Hall for the EDT Committee and Council. The workshop was to establish

guidelines and direction for the committee in their role to support the EDTC.



### Love Ashcroft Program



In 2020, an assessment was completed of the "Love Ashcroft" website. The assessment determined the need to update participating business profiles with the most current information. To expand on the Love Ashcroft website, staff engaged with the business community, in person or by phone, throughout the year encouraging participation in the program.

We promoted the Love Ashcroft Program by engaging the business community to participate in the Plaid Friday and SHOP LOCAL BUY LOCAL campaigns through contests, social media blasts and newspaper articles. This project has been ongoing and will continue to be funded through the NDI Love Northern BC program grant funding.



Economic Development and Tourism plans for 2021 include:

- Continued promotion of Ashcroft for tourism and economic opportunities
- Support businesses through Recovery and to Resiliency
- Continuing to interact with local business to help build a relationship between municipality and businesses
- Continue to develop the Economic Development and Tourism webpages to facilitate ease of functionality.
- Reaching out to neighbouring communities and Ashcroft Indian Band for opportunities to collaborate on future projects.
- Seek funding opportunities for ongoing and future projects.

## COMMERCIAL FILMING:

February and March were busy months with the arrival of the Radio Nowhere film crew. Ashcroft was selected as the site to film an episode of the Twilight Zone. The magic of Hollywood transformed parts of Railway Ave. and 4<sup>th</sup> Street. A replica of Ashcroft's United Church was constructed beside the Mascon Building, the Post Office was green screened and made to look like a dinner, the Central Café received a coat of peach paint and the Museum was transformed into an apartment building. The filming included car and foot chases ending with an asteroid flattening the front end of a car near the Museum.

Residents embraced the activity and were often seen spectating as filming commenced, the film crew was exceptionally appreciative of community members feeling very welcomed by the residents. Upon completion of the episode, Radio Nowhere presented the Village with a \$5000 donation to be used for shade structures at the pool. Once Hot Tub installment and building repairs are complete, shade awnings will be installed.



L – replica construction  
B – CAO Yanciw receiving the Radio Nowhere donation.



## PROTECTIVE SERVICES:

Under the leadership of Fire Chief Josh White and his team, the Ashcroft Volunteer Fire Department consists of 20 members. The fire station is located at 210 Railway Ave in the heart of downtown Ashcroft and serves 1560 residents. The service area for the fire protection is 210 square kilometers and highway rescue is in excess of that.

Within Ashcroft Fire Rescue's structural fire protection boundary lies the Ashcroft Indian Reserve, a roughly 100 square kilometer area of the TNRD, and the Village of Ashcroft itself. With such a

| 2020 Fire Department Call Outs |           |
|--------------------------------|-----------|
| Structure Fire                 | 1         |
| Grass / Wildland Fires         | 3         |
| Vehicle Fires                  | 2         |
| Fire / CO Alarms               | 7         |
| Lines Down                     | 1         |
| Highway Rescue                 | 14        |
| Other                          | 2         |
| <b>TOTAL</b>                   | <b>50</b> |



large area to oversee and three distinct levels of government to navigate affairs with, we recognize our mission is not without challenge. Our goal, and the duty we have undertaken, is to provide well-trained firefighters to protect this area for years to come.

This year, the Fire Department successfully applied for grant funding from Red Cross through the Fire Commissioners office. The Fire Department received \$52,000 of which over 90% was allocated for training to achieve the required Firefighter Certification. Members of the Fire Department committed many hours during 2020 for training in addition to the weekly practice nights.

Another service the Ashcroft Fire Department provides is Highway Rescue. Not all members of the Fire Department participate in providing this service; highway rescue is completely voluntary. To develop skills, those members providing the service use the jaws of life and other extraction equipment when vehicles are provided for extraction practice.



Public engagement and community education are a large part of the Fire Service. Each year the Department participates in Fire Prevention Week and teaches children in preschool to grade 6 basic fire prevention skills. In addition to Fire Prevention Week, community participation and education is the best course of fire prevention and the Fire Department is committed to teaching and engaging with the communities they protect.

Not all time spent at the Fire Hall is hard work, learning and practice; sometimes a little challenge comes along that ignites a rival spirit. That was certainly the case as members of the Fire Department began planning for the first of hopefully many Charity Hockey games starring firefighters versus RCMP. Planning started in August of 2019; however, the game was hosted at Drylands Arena in January 2020. The stands at the arena were full of eager fans cheering for their favorite team while the players were instigating all kinds of fun filled shenanigans on the ice aside from playing hockey. A fun time was had by all with proceeds going to a great cause. The fire department

**DID YOU KNOW:**

**20 Volunteer Firefighters in the Ashcroft Fire Department dedicated 1316 hours to training in 2020.**

hopes to coordinate more of these events in the future.



In addition to the yearly call outs, the Fire Department meets Tuesdays at 7:00 pm for weekly fire practices. If becoming a volunteer fire fighter is something that interests you, please contact the Fire Department at: [firedept@ashcroftbc.ca](mailto:firedept@ashcroftbc.ca)

### Fire Chief Josh White Retires from the Fire Service

Chief White's years of commitment and sacrifice to serve Ashcroft are exemplary and very much appreciated. On behalf of the Village of Ashcroft residents and Council we would like to express our deep gratitude and appreciation for your commitment as a fire department member of 21 years and most recently as the Fire Chief.

Additionally, we share our appreciation to Chief White's family, for the sacrifices they made as he protected the community.

We wish you the very best in your retirement from the Fire Department.







Above: First Responders Mosaic on display at Fire Hall #2

## MISCELLANEOUS COMMUNITY SERVICES:

Planning for a new Bylaw Enforcement Officer shared service between the communities of Ashcroft, Cache Creek and Clinton began in 2020. A working group was established with representation from all communities consisting of the CAO's and one Council member. By years end, a draft bylaw to establish the shared service, draft budget and draft postings are under development and the intended implementation of the service is mid 2021.



A Whistle Cessation Study for the CN Railway Crossing at Old Cariboo Road was completed in 2020, and an Operation Life Saver “look before you cross” sign was installed on the road before the crossing. Costs to move forward with whistle cessation is approximately \$800,000.

A smaller grant from Interior Health was received by the Village to design and pilot a Heat Alert Response System. This project was assigned to Ashcroft’s Intern. Public notices, alerts and processes were developed and implemented as weather required. Suggestions of the installation of misting stations was added to the project; however, supply chain interruptions due to COVID, the misters are on backorder.

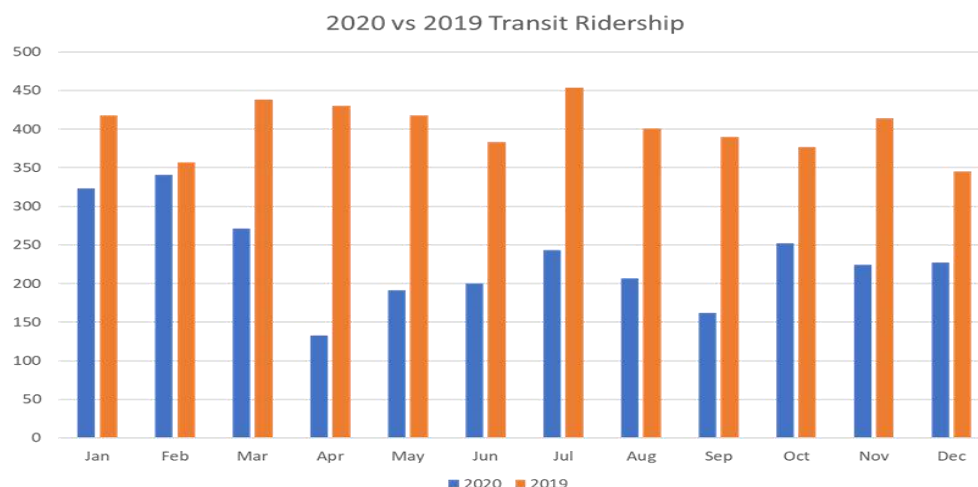
The Ashcroft, Clinton and Cache Creek Transit System saw a steady increase in riders from Cache Creek throughout the year as the service was re-established. However, COVID-19 restrictions brought the overall ridership down by over 2000 riders for the year. BC Transit waived and reduced fees to offset the shortfalls.

A new clearer form for reporting transit ridership has been implemented for 2020 to ease the complexity of reporting on a three-partner transit system, and to help the communities understand their specific ridership numbers. The table below illustrates transit ridership impact due to COVID-19

#### **DID YOU KNOW:**

**The Ashcroft/Clinton/Cache Creek Transit service had a total of 2804 riders in 2020 , which is a reduction of 2006 riders from the previous year, largely due to COVID-19 restrictions.**

**Ashcroft’s portion of the service totaled \$3603.83**



## STRATEGIC PRIORITIES 2020

A well-drafted strategic plan is the guiding document for any organization but especially for Council. This process allows Council to build a budget around the objectives. It ensures that Council, CAO and staff are all working towards the common goals and are not easily distracted by additional items. The CAO will use the Strategic Plan to ensure that they are meeting the organization's goals and objectives

In 2020 Council and staff focused on the following priorities and projects:

|  |  |
|--|--|
| <b>GOAL #1</b>   | <b>UPDATE EMERGENCY RESPONSE AND EVACUATION PLAN</b>   |
| <b>INTENT:</b>   | Review the existing Emergency Response Plan (ERP) and develop a more defined/detailed document |
| <b>ACTIONS:</b>  |  |
| <b>STEP #1: BACKGROUND INFORMATION</b>   |  |
| <ul style="list-style-type: none"><li>• Gather all existing documents including<ul style="list-style-type: none"><li>○ Village of Ashcroft Emergency Response and Evacuation Plan 2013, Updated 2017</li><li>○ Village of Ashcroft Emergency Measures Bylaw No. 735, 2004</li><li>○ TNRD Bylaws<ul style="list-style-type: none"><li>▪ TNRD Emergency Management Program Regulatory Bylaw No. 1905, 2002</li><li>▪ TNRD Emergency Program Service Establishment Bylaw No. 1818, 2000 and</li><li>▪ TNRD Emergency Program Service Establishment Amending Bylaw No. 2016, 2004</li><li>▪ Emergency Management and Protective Services Committee Establishment and Regulation Bylaw No. 2215, 2008</li></ul></li></ul></li></ul> |  |
| <ul style="list-style-type: none"><li>• Gather all fire protection agreements:<ul style="list-style-type: none"><li>○ TNRD Fire Protection Agreement</li><li>○ Ashcroft Indian Band Fire Protection Agreement</li><li>○ Logan Lake, Merritt, Ashcroft Fire Protection Agreement</li><li>○ Cache Creek/Ashcroft Mutual Aid Agreement with fire departments</li></ul></li></ul>  |  |
| <ul style="list-style-type: none"><li>• Discussions with key stakeholders:<ul style="list-style-type: none"><li>○ Emergency Management BC</li><li>○ Nick Quigley, TNRD Emergency Program Coordinator</li></ul></li><li>• Discussions with industry/institutional stakeholders:<ul style="list-style-type: none"><li>○ RCMP</li><li>○ Fire Department</li><li>○ BC Ambulance Service</li><li>○ Ashcroft Terminal</li><li>○ Koppers</li><li>○ IG Machine &amp; Fibres</li><li>○ School District #74 (Gold Trail)</li><li>○ Interior Health</li><li>○ Dawson Road Maintenance (formerly Interior Road Maintenance)</li><li>○ Desert Hills Ranch</li><li>○ Blue Goose Cattle (Ashcroft Ranch)</li></ul></li></ul>                  |  |

- Bradner Farms
- With neighbours
  - Village of Cache Creek
  - Ashcroft Indian Band
  - TNRD Area I – Director Rice
  - Bonaparte Indian Band
  - District of Logan Lake
- With community
  - Ashcroft Moving Forward

### **Step #2: UPDATING/MOVING FORWARD**

- Plan Development
  - Review/amend existing Emergency Response Plan
  - Review the identified risk priorities and action plans
  - Develop checklists for each risk and action plan
- Financial Planning
  - Identify annual action items and budget requirements
  - Identify training requirements and costs
  - Identify infrastructure/supplies that must be acquired and a replacement program
- Community Committee
  - ESS or local committee
  - Mandate – designed to support the official roles of the Emergency Response Plan
  - Structure – One point of contact
  - Community members or Council as well
  - Terms of reference and roles and responsibilities for the committee

### **STEP #3: REPORTING OUT**

- Public meeting to review new Emergency Response Plan
  - Educate public on importance of developing their own Emergency Response Plan
    - Ensure all family members are involved in the plan
- Develop public handout
  - Maintain a print supply
  - Place on website
- Obtain samples of Grab 'n' Go Kits
  - Hold community workshop on developing/customizing kits
- Annual Review of Emergency Response Plan

#### **Goal #1 Update:**

Review of the current Emergency Response Plan (ERP) began in 2019 with a full document review. A stakeholder meeting was hosted by the Village at the Ashcroft Community Hall in March with representation from the Regional District (TNRD), Ministry of Transportation and Infrastructure, Emergency Management BC, Ashcroft Indian Band, Village of Cache Creek, Ashcroft and Cache Creek Fire Departments, Dawson Road Maintenance, BC Ambulance Service, RCMP, IHA and industry representatives. The meetings intent was to establish a list of service providers, define responsibilities

and develop a list of available resources in the event of emergency. It was concluded by all in attendance that quarterly meetings would be beneficial and as resources are identified, updated lists be shared to all attendees.

The outbreak of the COVID-19 pandemic shifted administration focus and the project will remain as an ongoing priority.

|  |  |
|--|--|
| <b>GOAL #2</b>   | <b>STORM DRAINAGE – PHASE I</b>  |
| <b>INTENT:</b>   | Review existing drainage concerns in North Ashcroft area and develop a plan. This is a priority due to the planned residential development for the Government and Elm Street areas |
| <b>ACTIONS:</b>  |  |
| <b>STEP #1: IDENTIFY CURRENT CONCERNS/CHALLENGES</b>   |  |
| <ul style="list-style-type: none"> <li>• Drainage from Highway 97C onto Village lands</li> <li>• Climate change</li> <li>• Culverts undersized/filling in</li> <li>• Residents filling ditches in to increase parking but not installing culverts</li> <li>• Increased residential development</li> </ul>  |  |
| <b>STEP #2: ACTION PLAN</b>  |  |
| <ul style="list-style-type: none"> <li>• Complete the Subdivision Servicing and Development Bylaw</li> <li>• Have discussions with potential developers/Approving Officer/engineers <ul style="list-style-type: none"> <li>◦ Advise developers of additional studies that may be required</li> </ul> </li> <li>• Engage engineers to develop a work plan and budget for a Storm Drainage Plan – to be implemented in phases</li> </ul>   |  |
| <b>STEP #3: MOVING FORWARD</b>   |  |
| <ul style="list-style-type: none"> <li>• Establish development costs and identify potential funding opportunities</li> <li>• Develop a process to address lack of culverts in existing residential areas <ul style="list-style-type: none"> <li>◦ Determine costs to remove existing driveways and install adequate culverts <ul style="list-style-type: none"> <li>▪ Establish process for assessing costs – will property owners be responsible for entire cost to remove inadequate culverts and replacement or will village cost share</li> </ul> </li> <li>◦ Contact property owners</li> <li>◦ Educate the public on importance of drainage</li> <li>◦ Prepare a public handout outlining steps property owner should take to ensure proper access and drainage is maintained</li> </ul> </li> </ul> |  |
| <b>STEP #4: REPORTING OUT</b>  |  |
| <ul style="list-style-type: none"> <li>• Public meeting</li> <li>• Provide public handout and CIB Planting Guide to new building permit applicants</li> </ul>  |  |

Goal #2 Update:



There are two potential developments in north Ashcroft that have sparked further drainage and run off discussions. Research is underway to ensure accurate consideration of storm water flow is addressed to protect the natural environment and private property. Goal #2 was to be completed in 2020; however, the scope of this project was shifted to include run off calculations from Elephant Hill Park, Highway 97C and rain water impacting Government Street and surrounding properties. Administration researched grant funding opportunities and collaborated with Ashcroft's Engineers on record to apply for funding. Successful applicants will be notified of approval by summer 2021.

## CURRENT PROJECTS:

### WHAT WE SAID WE WOULD DO vs. WHAT WE DID

| <b>PROJECT NAME</b>                         | <b><i>What We Said We Would Do</i></b>  | <b><i>What We Did</i></b>   |
|---|---|---|
| Water Treatment Plant                       | <ul style="list-style-type: none"> <li>Complete and bring online</li> </ul>   | <ul style="list-style-type: none"> <li>Online and operational</li> <li>Project complete</li> <li>Sand separators required</li> </ul>                    |
| Asset Management Program                    | <ul style="list-style-type: none"> <li>Phase 1 completed</li> <li>Phase 2 underway</li> <li>Council and employee orientation sessions to be completed 2019/20</li> </ul>  | <ul style="list-style-type: none"> <li>Phase 2 Complete</li> <li>Collaborations with neighbouring communities in 2020</li> </ul>                        |
| Housing Needs Assessment                    | <ul style="list-style-type: none"> <li>Implement strategies when opportunity arises</li> </ul>  | <ul style="list-style-type: none"> <li>Discuss possible collaborations with E-Fry and HUB</li> </ul>  |
| Subdivision Development and Servicing Bylaw | <ul style="list-style-type: none"> <li>Draft Bylaw complete</li> <li>Waiting for Legal Review to be finalized</li> </ul>  | <ul style="list-style-type: none"> <li>Complete</li> </ul>  |
| Evacuation Route Planning                   | <ul style="list-style-type: none"> <li>In- progress</li> <li>To be completed in 2020</li> </ul>   | <ul style="list-style-type: none"> <li>Walking path escape route established</li> <li>Continue to seek funding to construct secondary egress</li> </ul> |
| Lift Station #1 Replacement                 | <ul style="list-style-type: none"> <li>Village has submitted 2 applications under the Investing in Canada Infrastructure Program</li> <li>Funding awards have not yet been announced</li> <li>Project cost - \$1,380,000</li> </ul> | <ul style="list-style-type: none"> <li>Grant funding pending</li> <li>Project to span 2020/2022</li> </ul>  |
| Hot Tub Replacement                         | <ul style="list-style-type: none"> <li>Application under the Investing in Canada Infrastructure Program for \$175,000</li> </ul>  | <ul style="list-style-type: none"> <li>Grant funding approved</li> </ul>  |



|  |   |   |
|--|---|---|
|  | <ul style="list-style-type: none"> <li>Project to be completed in 2020</li> </ul>   | <ul style="list-style-type: none"> <li>IHA approval and permits pending</li> <li>Project carried over to 2021</li> </ul>  |
| Land Tenure for Mesa Vista Reservoir     | <ul style="list-style-type: none"> <li>Application for Province of BC Land Tenure submitted</li> <li>Advertisement and staking done July 2019</li> </ul>  | <ul style="list-style-type: none"> <li>Ongoing- waiting for final approval from the Province</li> <li>Province contacted – COVID seems to have delayed finalization</li> </ul>  |
| Residential Subdivisions                 | <ul style="list-style-type: none"> <li>Small (7-8 parcel) residential subdivision being proposed for corner of Government and Elm Streets – 1 in 25-year return run off calculations pending</li> <li>Large subdivision for residential development is ongoing and requires OCP and Zoning amendments</li> </ul>  | <ul style="list-style-type: none"> <li>Seek funding to complete Storm run off study</li> <li>Continue to work with property owners to complete OCP and Zoning amendments</li> </ul>   |
| Pump Chamber Option for River Pump house | <ul style="list-style-type: none"> <li>Preliminary plans under development</li> <li>Would permit river pumps to be accessed/serviced without the use of divers</li> <li>Involves excavation into river bank and building concrete chamber in parking area</li> </ul>  | <ul style="list-style-type: none"> <li>Preliminary investigation complete</li> <li>Funding secured</li> <li>To be completed low freshet 2021</li> </ul>   |
| Twinning North Ashcroft Reservoir        | <ul style="list-style-type: none"> <li>This was identified as a priority in the Water Master Plan</li> <li>Currently on the edge of being able to provide adequate fire flows – all large institutional buildings are in North Ashcroft</li> <li>New housing development will put more pressure on water demands</li> </ul>   | <ul style="list-style-type: none"> <li>Actively sourcing grant funding opportunities</li> <li>Collaborate with AIB</li> </ul>   |
| North Ashcroft Reservoir – Securing Site | <ul style="list-style-type: none"> <li>Reservoir built on Desert Hills Property – outside village boundaries</li> <li>No formal agreement in place</li> <li>Porters willing to work with Village to secure</li> <li>Survey and appraisal done – value of land \$20,000</li> <li>Land is in ALR so may be difficult to get removed</li> <li>May have to look at having an easement or right of way filed on title to protect investment</li> </ul> | <ul style="list-style-type: none"> <li>Research process to exclude property from ALC</li> <li>Work towards subdivision</li> <li>Agree to fair market value purchase price</li> <li>Move timeline for competition to 2021</li> </ul> |

|                                     |   |   |
|-------------------------------------|---|---|
| Heat Alert & Response System (HARS) | <ul style="list-style-type: none"> <li>Village chosen by Interior Health and Health Canada for pilot project</li> <li>Initial guidelines, protocols and notices prepared and under review</li> <li>Goal is to have draft HARS document done by July 31, 2019</li> </ul> | <ul style="list-style-type: none"> <li>Project complete and implemented.</li> </ul> |
|-------------------------------------|---|---|

### PRIORITIES IDENTIFIED IN THE OFFICIAL COMMUNITY PLAN:

| <b>PROJECT NAME</b>   | <b>PRIORITY</b> | <b>LEADERSHIP</b>            | <b>STATUS</b>                                       |
|---|-----------------|------------------------------|---|
| Develop marketing materials for tourism   | Moderate        | Gold Country                 | Ongoing   |
| Restart the Chamber of Commerce   | Moderate        | Business Community           | No Change   |
| Review feasibility of a Mexican Sister City   | Low             | Village                      | No Change   |
| Install visually attractive signs on Highway 1  | Moderate        | Village/MOTI/Gold Country    | No Change   |
| Develop an Agricultural Strategy for leveraging agriculture as an economic development driver | Moderate        | BC Ministry of Agriculture   | No Change   |
| Support Urban Tree Program  | Moderate        | Communities in Bloom/Village | No Change   |
| Educate residents on reducing Greenhouse Gas Emissions  | Low             | Village                      | working on EV level 2 charger installation          |
| Consider Adoption of Anti-Idling Program  | Low             | Village                      | No Change   |
| Develop Trails Master Plan  | Moderate        | Village                      | To be considered at next Strategic Planning Session |
| Develop Community Energy Plan – Options for alternative energy                                | Moderate        | Village                      | No Change   |
| Review feasibility of a community compost system  | Low             | Village                      | No Change   |
| Develop more community events   | Moderate        | Community Groups/Village     | No Change   |
| Develop a community garden  | Low             | Community Groups/Village     | Consider at next Strategic                          |

|  |          |  |   |
|--|----------|--|---|
|  |          |  | Planning Session  |
| Develop a community food security program  | Low      | Community Groups/Village/Interior Health | No Change   |
| Develop a community heritage register  | Low      | Village                                  | No Change   |
| Install gateway signage and landscape entrances to community                     | Low      | Village                                  | No Change   |
| Review the feasibility of downtown revitalization tax exemption                  | Moderate | Village                                  | No change   |
| Develop a parks and recreation master plan                                       | Moderate | Village                                  | To be considered at the next strategic planning session |
| Upgrade pedestrian connections throughout community where feasible and warranted | Moderate |  | To be considered at the next strategic planning session |
| Review options for CP and Highway 97C crossing                                   | Moderate | Village/MOTI/CP Rail                     | Explore options with CP when they are available         |
| Implement a maximum traffic speed of 30 km/h on all non-arterial roads           | Moderate | Village                                  | No Change   |
| Develop a Safe Routes to School program  | Moderate | School District #74 (Gold Trail)/Village | No Change   |

## SCHEDULE A – 2021 – 2022 STRATEGIC PLAN

The following document is the 2021-2022 Strategic Plan for the Village of Ashcroft.



Ashcroft Sunset, photo credit Yogi Bhalla

VISION,  
MISSION,  
VALUES,  
STRATEGY



2021 - 2022  
STRATEGIC PLAN

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## INTRODUCTION 2021-2022 STRATEGIC PLAN

The Village of Ashcroft created a Strategic Plan in 2019, which provided a framework to assist Council and staff in keeping a focused and committed approach community priorities and major projects. 2019 was a transition year for the Village of Ashcroft with the retirement of long time CAO Michelle Allen and the arrival of a new CAO.

The 2019 Strategic Plan was purposely developed to complete in 2020 enabling the new CAO and Council to undertake strategic planning initiatives. The plan identified three (3) priorities for Council and staff to undertake:

1. Update the Emergency Response and Evacuation Plan - carried over to new plan
2. Storm Drainage - evolved to include storm run off, carried over to new plan
3. Portable Digital Sign - community feedback from survey indicated this is not a community priority

In addition to above noted priorities, Council and staff strived to implement or move forward project items identified by Council during the 2019 Strategic Planning session and projects identified in the Official Community Plan.

The following information provides a recap of the strategic planning discussions and outlines new priorities and objectives. Council and staff look forward to the challenges that come with the implementation of these new projects and remain committed to ensuring the goals and projects identified by Council advances the long-term sustainability of the Village of Ashcroft.

A well-drafted strategic plan is the guiding document for any organization but especially for Council. This process allows Council to build a budget around the objectives. It ensures that Council, CAO and staff are all working towards the common goals and are not easily distracted by additional unplanned projects. The CAO will use the Strategic Plan to ensure that they are meeting the organization's goals and objectives.

## OUR MISSION - OUR CORE PURPOSE; WHY WE EXISTS

The Village of Ashcroft is a welcoming, safe and attractive community characterized by an exceptional climate and a strong sense of history and opportunity.

As stewards of the community, Village Council is committed to providing accountable leadership by addressing our fiscal reality through strategic planning and building effective relationships.

### BUILDING PARTNERING RELATIONSHIPS

Council and staff cannot do everything alone. By initiating, nurturing and maintaining meaningful relationships with our community, our neighbours and other agencies, we can achieve common objectives and build on complementary strengths and resources.

|  |   |
|--|---|
|  | <p>Council will work to build partnering relationships with:</p> <ol style="list-style-type: none"> <li>4. Residents and volunteers</li> <li>5. Business Community</li> <li>6. Village staff</li> <li>7. First Nations</li> <li>8. Neighbouring Communities</li> <li>9. TNRD</li> <li>10. Major industry/employers</li> <li>11. Senior Government</li> </ol>  |
| PROVIDING STRONG AND ACCOUNTABLE LEADERSHIP                | <p>One of the keys to effective leadership is to have the confidence of the community to make sound decisions on their behalf. This means maintaining the trust of the electorate by:</p> <ul style="list-style-type: none"> <li>• Ensuring transparency through open, regular communication with the community;</li> <li>• Acting responsibly to ensure delivery of services meets the needs and expectations of taxpayers;</li> <li>• Working toward consistency on our approach;</li> <li>• Keeping Ashcroft as an attractive place to live.</li> </ul>  |
| ADDRESSING OUR FISCAL REALITY                              | <p>Balancing taxation and revenue generation with efficient operations, maintenance and service delivery costs are on-going challenges. As such, Council is looking to undertake a practical approach to ensuring fiscal responsibility while at the same time addressing necessary upgrades to Village infrastructure. Council will consider:</p> <ul style="list-style-type: none"> <li>• Infrastructure need and provision of services;</li> <li>• Level of service desired;</li> <li>• Taxes and user fees;</li> <li>• New sources of income (e.g. boundary expansion);</li> <li>• Alternative sources of income (e.g. grants);</li> <li>• New development</li> </ul>   |
| TAKING A PLANNED APPROACH TO OUR BUSINESS RESPONSIBILITIES | <p>One of Council's primary goals is to provide top quality services to taxpayer by setting direction and policies to assess the Village's current finances and capital infrastructure. Given the needs and demands anticipated in the coming years, Council will undertake a business plan that includes:</p> <p><u>Management Plan</u> - reviewing current business operations and responsibilities by:</p> <ul style="list-style-type: none"> <li>• Evaluating the Village's core business (water, sewer roads, garbage &amp; fire safety);</li> <li>• Considering new requirements as identified by other levels of government;</li> <li>• New Council initiatives (e.g. economic development);</li> <li>• Accessory business outside core responsibilities (e.g. arena, pool);</li> </ul> <p><u>Capital Infrastructure Plan</u> - developing an investment strategy by:</p> <ul style="list-style-type: none"> <li>• Assess and analyse infrastructure needs;</li> </ul> |

|       |   |
|-------|---|
| Cont. | <ul style="list-style-type: none"> <li>• Address infrastructure upgrades required by senior government;</li> <li>• Identify capital projects;</li> <li>• Outline an affordable cost recovery strategy.</li> </ul> <p>These two plans combined, form the Village of Ashcroft's Asset Management Plan</p> |
|-------|---|

## OUR VISION - WHERE WE ASPIRE TO BE IN THE FUTURE<sup>1</sup>

Ashcroft is a vibrant, active and creative community that fosters healthy well-being and a collaborative inter-generational approach to our community's development.

## GUIDING PRINCIPLES

"As Stewards of the Public Trust, we serve All Citizens in a fair and transparent manner through:

- Accountable Leadership
- Financial Sustainability
- Social Responsibility
- Balanced Decision Making.

We will act with Integrity, Fairness and Compassion."

## We Will:

- Value our Staff and invest in their development
- Plan for the maintenance and replacement of our critical infrastructure
- Manage our assets and infrastructure for today and the future
- Ensure we are fully optimizing our existing assets
- Understand the value of our natural environment and resources and make decisions consistent with these values
- Continue to pursue grants that align with our priorities
- Explore opportunities in relation to village owned lands
- Attract new residents to Ashcroft
- Attract new business/industry to Ashcroft
- Increase Tourism
- Advocate for Ashcroft with other levels of government
- Support volunteerism
- Collaborate with internal and external stakeholders
- Focus on enhancing quality of life in Ashcroft
- Explore options to diversify our funding sources
- Provide effective leadership



<sup>1</sup> Official Community Plan 2018 4.1

## OUR ROLE IN THE COMMUNITY

The idea of local government is founded on the principle that the best people to make decisions on local services and issues are locally-elected officials. Local government powers and responsibilities are outlined in the *Local Government Act* and the *Community Charter*, which are determined by the Provincial Government of British Columbia.

### Role of Council

12. A Council is elected to provide leadership for the good governance of the municipal district and the local community.

13. The role of a Council includes—

- acting as a representative government by taking into account the diverse needs of the local community in decision making;
- providing leadership by establishing strategic objectives and monitoring their achievement;
- maintaining the viability of the Council by ensuring that resources are managed in a responsible and accountable manner;
- advocating the interests of the local community to other communities and governments;
- acting as a responsible partner in government by taking into account the needs of other communities;
- fostering community cohesion and encouraging active participation in civic life.

### Objectives of a Council

- The primary objective of a Council is to endeavour to achieve the best outcomes for the local community having regard to the long term and cumulative effects of decisions.
- In seeking to achieve its primary objective, a Council must have regard to the following facilitating objectives—
  - to promote the social, economic and environmental viability and sustainability of the municipal district;
  - to ensure that resources are used efficiently and effectively and services are provided in accordance with the Best Value Principles to best meet the needs of the local community;
  - to improve the overall quality of life of people in the local community;
  - to promote appropriate business and employment opportunities;
  - to ensure that services and facilities provided by the Council are accessible and equitable;
  - to ensure the equitable imposition of rates and charges;
  - to ensure transparency and accountability in Council decision making.

### Village Responsibilities

1. Legislation - bylaws, policies, meetings
  2. Fiscal Responsibility and Management
  3. Protective Services (Fire Department & Emergency Planning)
  4. Extended Fire Protection / Fire Rescue
  5. Roads and Sidewalks
  6. Parks and Recreational Facilities
  7. Sewer Treatment
  8. Water Treatment and Distribution
  9. Economic Development
  10. Bylaw Enforcement
  11. Animal Control
  12. Transit - Ashcroft, Cache Creek, Clinton, TNRD Area E
  13. Asset Management
  14. Infrastructure Liability
  15. Records Management
  16. Planning and Land Use
  17. Cemetery Services
  18. Garbage Collection
  19. Accountability - transparency & public input
  20. Housing Needs Assessment
  21. Building Inspection - TNRD

### Village Optional Responsibilities

22. Inter-municipal services
23. Community Events
24. Liaise with Societies and Associations
25. Collaborate with First Nations
26. Collaborate with Neighbouring Communities
27. Regional District/UBCM/SILGA
28. Advocate for Health Services
29. Advocate for Education
30. Advocate for Seniors Housing and Subsidized Housing
31. Trails
32. Library Services - TNRD
33. Advocate for Internet/Cell Service Improvements
34. Other



## WHAT IS A STRATEGIC PLAN?

A local government's strategic plan is a long-term vision of where a municipality wants to be in the future, as well as the steps it will take to get there. The strategic plan serves as the roadmap in prioritizing objectives and initiatives, as well as looking at important metrics and key performance indicators (KPI's) to ensure they are on the path to success.

**By definition:**

**Strategy:** A method or plan chosen to bring about a desired future, such as achievement of a goal or solution to a problem.

**Planning:** A basic management function involving formulation of one or more detailed plans to achieve optimum balance of needs or demands with the available resources.

**Therefore:**

**Strategic Plan:** A systematic process of envisioning a desired future, and translating this vision into broadly defined goals or objectives and the sequence of steps to achieve them using the available resources.



## PLANNING PROCESS SUMMARY

Prior to Council participation in a strategic planning session, administration coordinated a staff meeting and guided staff through the strategic planning process. Staff was provided with a basic budget presentation and was asked to consider gaps in the organization, needs and wants to meet service delivery requirements and suggest items to enhance the community quality of life. The information gathered was collected and presented to Council during their planning session.

Council and Senior Staff met on Monday October 19, 2020 to:

14. Review the existing Strategic Plan;
15. Review status of all current projects;
16. Review list of projects identified in the 2019 Annual Report;
17. Review priorities listed in the Official Community Plan;
18. Review staff recommendations;
19. Identify current priorities not completed and should be carried over;
20. Identify gaps;
21. Develop list of needs to maintain service delivery and sustainability;
22. Develop list of wants for the community;
23. Identify priorities.

Once Council identified the top priorities, staff was asked to research costs and develop a budget for each priority, assign status ranging from critical - low and identify potential funding sources (e.g. grants, partnerships). Council met a second time to review costs, proposed budget impacts, critical need status and funding opportunities of the identified priorities on October 26, 2020, at which time after the financial impact considerations, the top seven (7) choices were named as Strategic Priorities for 2021- 2022.

The 2021 - 2022 Strategic Plan will direct and implement Council's vision to the end of Council's elected term. A well-drafted strategic plan is the guiding document for any organization but especially for Council. This process allows Council to build a budget around the objectives. It ensures that Council, CAO and staff are all working towards the common goals and are not easily distracted by additional items. The CAO will use the Strategic Plan to ensure that they are meeting the organization's goals and objectives.

Council previously identified a number of projects that they would like to see advanced. These have been listed in the 2019 Annual Report as well as priorities in the Official Community Plan. Many of these have been started and are at various stages of development. A listing of these are included as Appendix A in the 2021-2022 Strategic Plan.

In addition, priorities that have been identified in the Official Community Plan have been listed in Appendix B. These items are included so that Council and staff can watch for future funding opportunities that may relate to these projects.

To ensure fulfillment of the 2021-2022 Strategic Plan, we will:

- Develop a working group for each priority consisting of Council members, staff and when needed community experts;
- Build a communication or roll out plan;
- Provide updates to Council as milestones are achieved;
- Hold the working group members accountable;
- Review regularly.



## 2021-2022 STRATEGIC PRIORITIES

|  |  |                         |                        |
|--|--|-------------------------|------------------------|
| <b>PRIORITY #1</b>   | <b>UPDATE EMERGENCY RESPONSE AND EVACUATION PLAN</b>   |                         |                        |
| <b>OBJECTIVE:</b>  | Review the existing Emergency Response Plan (ERP) and develop a more defined/detailed document |                         |                        |
| ESTABLISH WORKING GROUP - Members of Council, Staff and Stakeholders as needed                             |  |                         |                        |
| Actions:   |  | Timeline for Completion | Primary Responsibility |
| STEP #1:   | DETERMINE SCOPE OF THE PROJECT   | TBD                     | Working Group          |
| STEP #2  | EXISTING DOCUMENT REVIEW   | TBD                     | Staff/Council          |
| STEP #3:   | STAKEHOLDER/COMMUNITY ENGAGEMENT   | TBD                     | Working Group          |
| STEP #4:   | DEVELOP PLAN   | TBD                     | Working Group          |
| STEP #5:   | REPORTING OUT/ PUBLIC EDUCATON   | TBD                     | Staff                  |
| STEP #6:   | DETERMINE MEASURABLES  | TBD                     | Working Group          |
| STEP #7:   | REVIEW ANNUALLY  |                         | Staff/Council          |
| The working group will establish the timelines for completion once the scope of the project is identified. |  |                         |                        |

Priority #1 is a carry over from the 2019-2020 Strategic Plan. Review of the current Emergency Response Plan (ERP) is underway but not completed. Emergency Response falls under the umbrella of the TNRD, as such, the Village will collaborate with the TNRD Emergency Management department to complete the plan update.

|  |  |                         |                        |
|--|--|-------------------------|------------------------|
| <b>PRIORITY #2</b>   | <b>STORM DRAINAGE / RUN OFF</b>  |                         |                        |
| <b>OBJECTIVE:</b>  | Review existing drainage concerns in North Ashcroft and develop a Storm Drainage and Run Off plan. Ongoing changes to weather patterns and recent severe storm events along with proposed development in North Ashcroft have made this a priority. |                         |                        |
| ESTABLISH WORKING GROUP - Members of Council, Staff and Stakeholders                                       |  |                         |                        |
| Actions:   |  | Timeline for Completion | Primary Responsibility |
| STEP #1:   | DETERMINE SCOPE OF THE PROJECT   | TBD                     | Working Group          |
| STEP #2:   | DETERMINE AND SECURE FUNDING   | TBD                     | Staff                  |
| STEP #3:   | SELECT ENGINEER TO COMPLETE STUDY  | TBD                     | Working Group          |
| STEP #4:   | MITIGATE EXISTING DRAINAGE ISSUES  | TBD                     | Engineer/Staff         |
| STEP #5:   | PUBLIC EDUCATION   | TBD                     | Working Group          |
| STEP #6:   | SOURCE FUNDING TO INSTALL STORM DRAINAGE INFRASTRUCUTRE  | TBD                     | Engineer/Staff         |
| The working group will establish the timelines for completion once the scope of the project is identified. |  |                         |                        |

Priority #2 is a carry over from the 2019-2020 Strategic Plan and has evolved to include storm run off calculations as required by the Subdivision Development and Servicing Bylaw (SDSB). An updated draft SDSB is complete and has undergone Legal review. The Bylaw will be brought to Council for consideration in 2020. There are two potential developments in north Ashcroft that have sparked further drainage and run off discussions. Research is underway to ensure accurate consideration of storm water flow is addressed to protect the natural environment and private property.

|  |  |                         |                        |
|--|--|-------------------------|------------------------|
| <b>PRIORITY #3</b>   | <b>POTABLE WATER TO ASHCROFT INDIAN BAND</b>   |                         |                        |
| <b>OBJECTIVE:</b>  | The Water Treatment Plant has the capacity to supply potable water to AIB. As the Village is expanding the project and looking at twinning the North Ashcroft Reservoir, there is an opportunity to collaborate with AIB to provide the service. |                         |                        |
| ESTABLISH WORKING GROUP - Members of Council, Staff and AIB Council and Staff                              |  |                         |                        |
| Actions:   |  | Timeline for Completion | Primary Responsibility |
| STEP #1:   | DETERMINE SCOPE OF THE PROJECT   | TBD                     | Working Group          |
| STEP #2:   | DETERMINE AND SECURE FUNDING   | TBD                     | Staff                  |
| STEP #3:   | WORK WITH VOA AND AIB ENGINEERS  | TBD                     | Working Group          |
| STEP #4:   | MITIGATE EXISTING ISSUES (North Ashcroft Reservoir)  | TBD                     | VOA Staff              |
| STEP #5:   | IMPLEMENT CONSTRUCTION PHASE   | TBD                     | Working Group          |
| STEP #6:   | CONNECT HOMES ON RESERVE TO SYSTEM   | TBD                     | AIB                    |
| The working group will establish the timelines for completion once the scope of the project is identified. |  |                         |                        |

Supplying potable water to the Ashcroft Indian Band has been a discussion between the two communities for years. The construction of the new Water Treatment Plant and subsequent phases of further development due to remaining grant funding have provided an opportunity for the two communities to collaborate for the supply of water from the Village to AIB. The water treatment plant has the capacity to supply water to AIB with some minor upgrades. This project would be the first project completed since both communities signed the current Protocol Agreement.



|  |   |                         |                        |
|--|---|-------------------------|------------------------|
| <b>PRIORITY #4</b>   | <b>NORTH ASHCROFT RESERVOIR</b>   |                         |                        |
| <b>OBJECTIVE:</b>  | Work with existing property owner to purchase property for the expansion of the North Ashcroft Reservoir. |                         |                        |
| ESTABLISH WORKING GROUP - Members of Council, Staff  |   |                         |                        |
| Actions:   |   | Timeline for Completion | Primary Responsibility |
| STEP #1:   | DETERMINE SCOPE OF THE PROJECT  | TBD                     | Working Group          |
| STEP #2:   | DETERMINE BUDGET/SOURCE FUNDING   | TBD                     | Working Group          |
| STEP #3:   | PURCHASE LAND   | TBD                     | Staff                  |
| STEP #4:   | ENGAGE ENGINEERS  | TBD                     | Working Group          |
| STEP #5:   | DEVELOP PLANS   | TBD                     | Working Group          |
| STEP #6:   | CONSTRUCTION PHASE  | TBD                     | Staff                  |
| The working group will establish the timelines for completion once the scope of the project is identified. |   |                         |                        |

To meet the growing demand of water supply in North Ashcroft and in consideration of possible new subdivision developments including the provision of water to the Ashcroft Indian Band, the Village has researched the prospect of twinning the existing reservoir. During a property survey, it was determined that only the original above ground reservoir is on Village land. To rectify this issue, the property owner has been contacted, land purchase discussions are underway and the property has been surveyed.

A second reservoir is required to meet the future demand for water in North Ashcroft and AIB.

|  |   |                         |                        |
|--|---|-------------------------|------------------------|
| <b>PRIORITY #5</b>   | <b>TRAILS MASTER PLAN</b>   |                         |                        |
| <b>OBJECTIVE:</b>  | Develop a Trails Master Plan and collaborate with AIB to connect trail network. |                         |                        |
| ESTABLISH WORKING GROUP - Members of Council, Staff and AIB Council and Staff                              |   |                         |                        |
| Actions:   |   | Timeline for Completion | Primary Responsibility |
| STEP #1:   | DETERMINE SCOPE OF THE PROJECT  | TBD                     | Staff/Council          |
| STEP #2  | SOURCE FUNDING  | TBD                     | Working Group          |
| STEP #3  | ENGAGE TRAIL PLANNER/BUILDER  | TBD                     | Working Group          |
| STEP #4:   | STAKEHOLDER/COMMUNITY ENGAGEMENT  | TBD                     | Working Group          |
| STEP #5:   | DEVELOP PLAN  | TBD                     | Working Group          |
| STEP #6:   | REVIEW ANNUALLY   |                         | Staff/Council          |
| The working group will establish the timelines for completion once the scope of the project is identified. |   |                         |                        |

Quality of life and providing recreational opportunities is a priority for the Village. There are many existing natural trails that resident and visitors use in the area, a Trails Master Plan will provide the means to develop trail infrastructure that is planned and connects the three distinct areas of Ashcroft with trail heads. The Ashcroft Indian Band has expressed an interest in collaborating on this priority to include linking our two communities with a walking path and link existing AIB trails into the trail network.

An independent trail planner/builder will be engaged to develop the plan.

|  |   |                         |                        |
|--|---|-------------------------|------------------------|
| <b>PRIORITY #6</b>   | <b>COMMUNITY GARDEN - HERITAGE PARK AND TREE ASSESSMENT</b>                   |                         |                        |
| <b>OBJECTIVE:</b>  | Develop a community garden near Heritage Park, assess Heritage Park and Trees |                         |                        |
| ESTABLISH WORKING GROUP - Members of Council, Staff, Stakeholders as needed                                |   |                         |                        |
| Actions:   |   | Timeline for Completion | Primary Responsibility |
| STEP #1:   | DETERMINE SCOPE OF THE PROJECT  | TBD                     | Staff/Council          |
| STEP #2  | SOURCE FUNDING  | TBD                     | Working Group          |
| STEP #3  | COLLABORATE / PARTNER WITH COMMUNITY GROUPS                                   | TBD                     | Working Group          |
| STEP #4:   | STAKEHOLDER/COMMUNITY ENGAGEMENT  | TBD                     | Working Group          |
| STEP #5:   | CONSTRUCT GARDEN  | TBD                     | Working Group          |
| The working group will establish the timelines for completion once the scope of the project is identified. |   |                         |                        |

The ongoing development of green space as well as the maintenance and enhancement of existing green spaces in Ashcroft is a priority for Council. Heritage Park was constructed to celebrate Ashcroft's historical roots in recognition of Ashcroft's 50<sup>th</sup> anniversary of incorporation. To celebrate Ashcroft's 70<sup>th</sup> anniversary in 2022 this priority will comprehensively assess all structures and trees at Heritage Park and develop plans to construct a community garden between the park and the big blue dump truck.

|  |  |                         |                        |
|--|--|-------------------------|------------------------|
| <b>PRIORITY #7</b>   | <b>ASHCROFT VOLUNTEER FIRE DEPARTMENT SUSTAINABILITYYY</b> |                         |                        |
| <b>OBJECTIVE:</b>  | Support AVFD Sustainability                                |                         |                        |
| ESTABLISH WORKING GROUP - Members of Council, Staff, Fire Department members                               |  |                         |                        |
| Actions:   |  | Timeline for Completion | Primary Responsibility |
| STEP #1:   | DETERMINE SCOPE OF THE PROJECT                             | TBD                     | Working Group          |
| STEP #2  | UPDATE CONSTITUTION AND BYLAW                              | TBD                     | Working Group          |
| STEP #3  | DEVELOP OPERATIONAL PROCEDURES & GUIDELINES                | TBD                     | Working Group          |
| STEP #4:   | DEVELOP REPORTING TEMPLATES                                | TBD                     | Working Group          |
| STEP #5:   | SOURCE GRANT FUNDING                                       | TBD                     | Working Group          |
| The working group will establish the timelines for completion once the scope of the project is identified. |  |                         |                        |

The Ashcroft Volunteer Fire Department is undergoing leadership changes and retirement of long-time members leaving the department vulnerable during the transition period. New leadership approached the Village to request support as the department continues to provide fire protection and highway rescue services to the community and surrounding area. The current Constitution and Bylaw are outdated and not reflecting the current needs or actions of the department. Updating the establishing documents, developing operational procedures, guidelines and reporting templates are daunting tasks that the Fire Department members do not have the capacity to fulfill.

The working group will provide the venue for discussion and identify ways to support the Fire Department to sustainable levels.

**PROJECT LIST BY STATUS OF PRIORITY**

| Area                 | Description                                       | Priority | Cost       | Est. Grant | Staffing        | Strat Priority Votes |
|----------------------|---|----------|------------|------------|-----------------|----------------------|
| Admin                | Public Art Review & Policy                        | Critical | Staff time |            | Intern/CAO      | 2                    |
| Admin                | Emergency Plan Update                             | Critical | Staff time |            | CFO/CAO         | carry over           |
| Admin                | Good Neighbour Bylaw                              | Critical | Staff time |            | CAO/Intern      | 2                    |
| Admin                | Voyent Alert System                               | Critical | 1,200      |            | All Admin Staff | ongoing              |
| Collaboration        | Asset management collaborative                    | Critical | 50,000     | 50,000     | CFO             | ongoing              |
| Collaboration        | AIB Water Sharing & Trails                        | Critical | 30,000     |            | CAO/CFO/DPW     | 5                    |
| Collaboration        | Intercommunity Bylaw Enforcement Officer          | Critical | 21,333     |            | CAO             | ongoing              |
| Economic Development | Capacity Building & Ec Dev Officer                | Critical | 50,000     | 50,000     | CAO/EDTC        | ongoing              |
| Economic Development | Business Façade                                   | Critical | 20,000     | 20,000     | CAO/Intern/EDTC | ongoing              |
| Economic Development | Update MOTI and Hwy. Signage                      | Critical | 20,000.00  | 20,000.00  | EDTC/CAO/CFO    | 2                    |
| Economic Development | Love Ashcroft                                     | Critical | 1,200      | 1,200      | CAO/EDTC        | ongoing              |
| Economic Development | Grant Writer                                      | Critical | 10,500     | 8,000      | CFO             | ongoing              |
| Environment          | EV Charging Lvl2 & Fast Charger                   | Critical | 75,000     | 40,000     | CFO/CAO         | in-progress          |
| Equipment            | Sweeper -   | Critical | 350,000    |            | CFO/DPW         | 4                    |
| Equipment            | Front end bucket for John Deer Tractor            | Critical | 6,000      |            | CFO/DPW         |                      |
| Fire                 | Fire Training/equipment                           | Critical | 52,000     | 52,000     | FD/CAO/CFO      | ongoing              |
| HARS                 | Heat Alert  | Critical | 25,000     | 25,000     | CAO/Intern      | ongoing              |
| Parks & Playgrounds  | Legacy Park Upgrades to Sewer & Elec & Playground | Critical | 100,000    |            | CFO/DPW         | in-progress          |
| Parks & Playgrounds  | Update old fire hall                              | Critical | 5,000      |            | DPW/PW          |                      |
| Parks & Playgrounds  | Hot Tub   | Critical | 172,000    | 126,000    | CFO/DPW/PW      | ongoing              |



|                     |  |          |                        |           |             |               |
|---------------------|--|----------|------------------------|-----------|-------------|---------------|
| Parks & Playgrounds | Trails Master Plan   | Critical | 30,000                 |           | CFO         | 5             |
| Parks & Playgrounds | Community Garden - Fencing, soil, planters & boxes, water line | Critical | 35,000                 |           | CFO/DPW/PW  | 2             |
| Sewage              | STP Grating on Walkway   | Critical | 6,400                  |           | DPW/PW      |               |
| Sewage              | Lift station   | Critical | 1,380,000              | 1,380,000 | CFO/DPW/CAO | ongoing       |
| Subdivision         | Concluding   | Critical | 5,000                  |           | CAO         | ongoing       |
| Subdivision         | Storm Sewer - Storm Run Off                                    | Critical | 80,000                 |           | CAO/CFO     | 5             |
| Transport           | Rainbow Crosswalk  | Critical | 7,500                  |           | DPW/PW      | ongoing       |
| Transport           | Sidewalk access  | Critical | 10,000                 |           | DPW/PW      | 1             |
| Water               | Reservoir Desert Hills property                                | Critical | 5,000                  |           | CFO/CAO     | ongoing       |
| Water               | Reservoir Ladder replacement & repairs                         | Critical | 8,000                  |           | DPW/PW      |               |
| Water               | WTP Intake project   | Critical | 833,000                | 533,333   | CFO/DPW     | ongoing       |
| Water               | WTP Separator Project  | Critical | 175,000                |           | CFO/DPW     | ongoing       |
| Water               | Reservoir - Survey, Land Purchase & ALC                        | Critical | 10,000                 |           | CAO/CFO/DPW | in-progress   |
|                     |  |          |                        |           |             |               |
| Buildings           | Fire Hall Roof leak between truck bay and hall                 | High     | 25,000                 |           | DPW/PW      |               |
| Buildings           | Community Hall Signage -Mosaic                                 | High     | 5,000                  |           | CAO         |               |
| Collaboration       | Housing Needs Coordinator                                      | High     | 7,000 VOA Contribution | 50,0000   | CAO         | in - progress |
| Collaboration       | Service Agreements/Shared Services                             | High     |                        |           | CAO/CFO/DPW | 1             |
| Parks & Playgrounds | Tree Inventory--CIB Urban                                      | High     | -                      |           | CAO/CFO/DPW | 2             |
| Parks & Playgrounds | Dog Park - Hub Initiative                                      | High     | -                      |           | CAO         |               |
| Parks & Playgrounds | Evaluation of Heritage Park                                    | High     | -                      |           | DPW/PW      | 3             |
| Transport           | Road Infrastructure  | High     | 50,000                 |           | CFO/DPW     | ongoing       |
| Water               | Rural Pump Station Upgrade Motor                               | High     | 6,000                  |           | DPW         |               |
|                     |  |          |                        |           |             |               |

|                     |                                       |        |           |  |             |             |
|---------------------|---------------------------------------|--------|-----------|--|-------------|-------------|
| Water               | Generators for remaining pump station | Medium | 120,000   |  | CFO/DPW     |             |
| Cemetery            | Upgrade Irrigation & beautification   | Medium | 60,000    |  | DPW/PW      |             |
| Equipment           | Mower                                 | Medium | 50,000    |  | CFO/DPW     |             |
| Equipment           | Loader                                | Medium | 250,000   |  | CFO/DPW     |             |
| Parks & Playgrounds | Pool Shade Covers                     | Medium | 35,000    |  | CAO/CFO/DPW | in-progress |
| Sewage              | UV upgrades to self cleaners          | Medium | 50,000    |  | CFO/DPW     | 2           |
| Storm drainage      | Remediate flooding near fire hall     | Medium | 5,000     |  | DPW/PW      |             |
|                     |                                       |        |           |  |             |             |
| Buildings           | Lady Minto- Fire Alarm -pull station  | Low    | 30,000    |  | DPW/CFO     |             |
| Buildings           | Pave Apron                            | Low    | 7,000     |  | DPW/CFO     |             |
| Buildings           | Lady Minto - Automatic Door           | Low    | 15,000    |  | DPW/PW      |             |
| Buildings           | New Fire Hall                         | Low    | 6,000,000 |  | CFO/CAO/FC  | 3           |
| Equipment           | Electric Zamboni                      | Low    | 150,000   |  | DPW/CFO     |             |
| Equipment           | Replace Tanker & Rescue               | Low    | 700,000   |  | CFO/FC      |             |
| Parks & Playgrounds | Splash Park                           | Low    | 85,000    |  | CAO/CFO/DPW | 1           |
| Parks & Playgrounds | Parks and Rec Coordinator             | Low    | 50,000    |  | CAO/CFO/DPW | 2           |

STRATEGIC PLAN 2021 - 2022  
VILLAGE OF ASHCROFT MAYOR AND COUNCIL  
APPROVAL

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Barbara Roden, MAYOR

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Marilyn Anderson, Councillor

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Jonah Anstett, Councillor

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Nadine Davenport, Councillor

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Deb Tuohey, Councillor

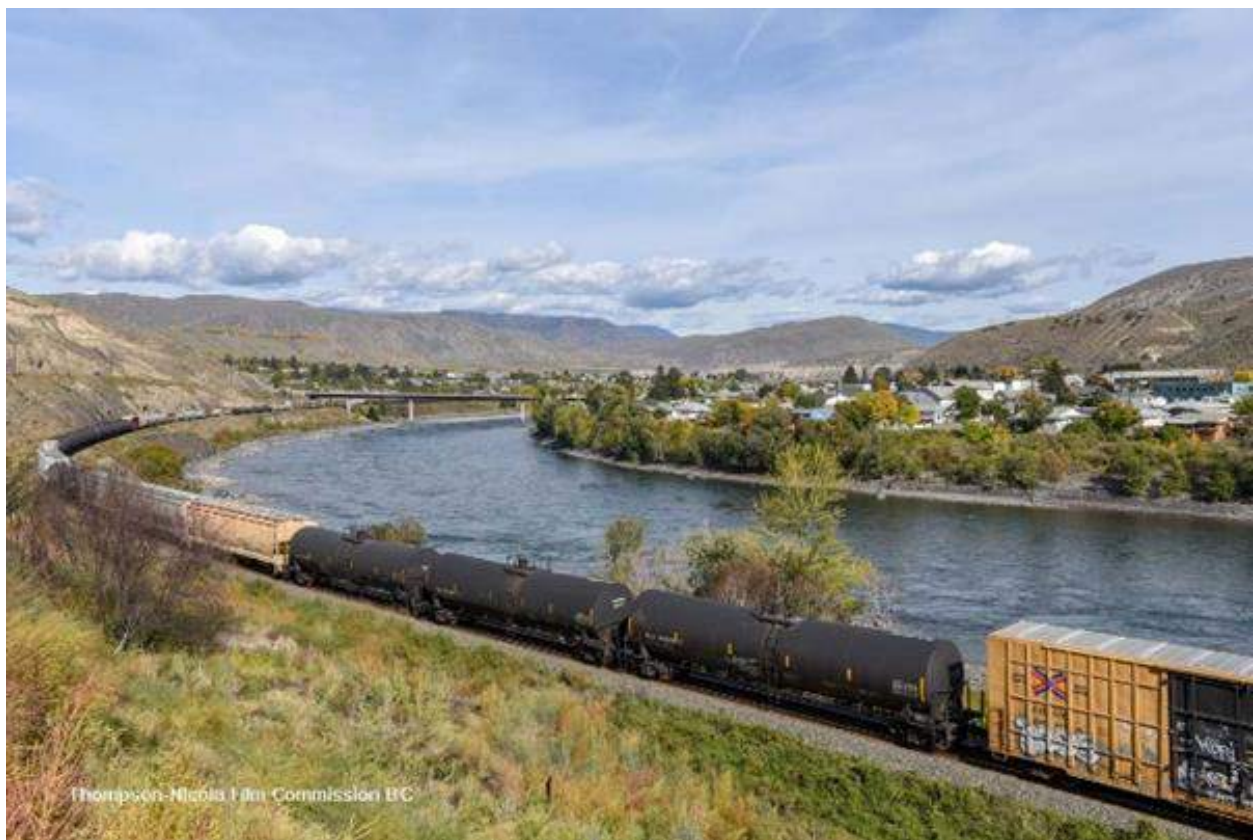
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Date



## SCHEDULE B – AUDITED FINANCIAL STATEMENTS

The following document is the Audited 2020 Financial Statement for the Village of Ashcroft



**THE CORPORATION OF THE VILLAGE OF ASHCROFT**

**FINANCIAL STATEMENTS**

**December 31, 2020**

|  |                 |
|--|-----------------|
| MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING      |                 |
| INDEPENDENT AUDITOR'S REPORT                             |                 |
| CONSOLIDATED STATEMENT OF FINANCIAL POSITION             |                 |
| CONSOLIDATED STATEMENT OF ACCUMULATED SURPLUS            |                 |
| CONSOLIDATED STATEMENT OF OPERATIONS                     |                 |
| CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS |                 |
| CONSOLIDATED STATEMENT OF CASH FLOWS                     |                 |
| NOTES TO CONSOLIDATED FINANCIAL STATEMENTS               |                 |
| CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS         | APPENDIX 1      |
| STATEMENT OF FINANCIAL ACTIVITIES - SEGMENTED            | APPENDIX 2      |
| SUPPLEMENTARY INFORMATION:                               |                 |
| FUND STATEMENTS:   |                 |
| GENERAL REVENUE FUND                                     | SCHEDULES 1 - 3 |
| WATER REVENUE FUND                                       | SCHEDULES 4 - 5 |
| SEWER REVENUE FUND                                       | SCHEDULES 6 - 7 |
| STATUTORY RESERVE FUNDS                                  | SCHEDULE 8      |
| COVID-19 SAFE RESTART GRANTS FOR LOCAL GOVERNMENTS:      |                 |
| STATEMENT OF GRANT EXPENDITURES                          | SCHEDULE 9      |



## MANAGEMENT'S RESPONSIBILITY FOR REPORTING

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards. Financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly, in all material respects.

The Village maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the Village's assets are appropriately accounted for and adequately safeguarded.

The Village Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements.

The Audit Committee reviews the Village's financial statements and recommends their approval to Village Council. The Audit Committee meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the financial statements and the external auditors' report. The Mayor and Council take this information into consideration when approving the financial statements for issuance to the residents. The Mayor and Council also consider the engagement of the external auditors.

The financial statements have been audited by Grant Thornton LLP in accordance with Canadian generally accepted auditing standards on behalf of the ratepayers. Grant Thornton LLP has full access to the Council and management.

On behalf of The Corporation of the Village of Ashcroft

DocuSigned by:



Yoginder Bhalla, CFO

2021-04-14 | 10:37:32 EDT

Date

## INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council,  
THE CORPORATION OF THE VILLAGE OF ASHCROFT

### **Opinion**

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Grant Thornton LLP  
Suite 200  
206 Seymour Street  
Kamloops, BC  
V2C 6P5  
T +1 250 374 5577  
F +1 250 374 5573

We have audited the accompanying consolidated financial statements of THE CORPORATION OF THE VILLAGE OF ASHCROFT (the Village), which comprise the consolidated statement of financial position as at December 31, 2020, and the consolidated statements of accumulated surplus, consolidated statement of operations, consolidated statement of change in net financial assets and consolidated statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of THE CORPORATION OF THE VILLAGE OF ASHCROFT as at December 31, 2020, and the results of its consolidated operations, consolidated changes in its net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **Basis for Opinion**

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

### **Other Matter**

We draw attention to the fact the supplementary information included in Schedules 1 through 9 do not form part of the financial statements. We have not audited or reviewed this supplementary information and, accordingly, we do not express an opinion, a review conclusion or any other form of assurance on this supplementary information.

The consolidated financial statements of the Village for the year ended December 31, 2019, were audited by Daley & Company CPA LLP who expressed an unmodified opinion on those statements on March 25, 2020. The partners and staff of Daley & Company CPA LLP joined Grant Thornton LLP on January 4, 2021.

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

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters relating 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 consolidated 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 consolidated 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 consolidated financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



Chartered Professional Accountants

Kamloops, BC  
April 12, 2021

**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
December 31, 2020

| <b>FINANCIAL ASSETS</b>                  | <b>2020</b>          | <b>2019</b>          |
|--|----------------------|----------------------|
| Cash (Note 5)                            | \$ 1,251,692         | \$ 3,895             |
| Restricted cash (Note 5)                 | 3,451,004            | 3,708,718            |
| Accounts receivable (Note 6)             | 473,600              | 1,489,510            |
| Taxes and utilities receivable           | <u>162,630</u>       | <u>223,979</u>       |
|  | <u>5,338,926</u>     | <u>5,426,102</u>     |
| <b>LIABILITIES</b>                       |                      |                      |
| Accounts payable and accrued liabilities | 426,567              | 379,562              |
| Tax sale proceeds payable                | 283,958              | -                    |
| Deferred revenue (Note 7)                | 23,801               | 25,733               |
| Demand loans (Note 8)                    | <u>-</u>             | <u>1,367,789</u>     |
|  | <u>734,326</u>       | <u>1,773,084</u>     |
| <b>NET FINANCIAL ASSETS</b>              | <u>4,604,600</u>     | <u>3,653,018</u>     |
| <b>NON-FINANCIAL ASSETS</b>              |                      |                      |
| Tangible capital assets (Note 9)         | 15,234,763           | 14,610,962           |
| Prepaid expenses                         | <u>24,541</u>        | <u>112,734</u>       |
|  | <u>15,259,304</u>    | <u>14,723,696</u>    |
| <b>ACCUMULATED SURPLUS (Note 10)</b>     | <u>\$ 19,863,904</u> | <u>\$ 18,376,714</u> |

COMMITMENTS AND CONTINGENCIES (Note 11)

APPROVED ON BEHALF OF MAYOR AND COUNCIL:

DocuSigned by:  
  
Yoginder Bhalla, CFO

See accompanying notes to financial statements.

**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**CONSOLIDATED STATEMENT OF ACCUMULATED SURPLUS**  
**Year ended December 31, 2020**

|  | <b>2020</b>                 | 2019                 |
|--|-----------------------------|----------------------|
| ACCUMULATED SURPLUS, beginning of year | <b>\$ 18,376,714</b>        | \$ 13,429,904        |
| ANNUAL SURPLUS                         | <u><b>1,487,190</b></u>     | <u>4,946,810</u>     |
| ACCUMULATED SURPLUS, end of year       | <u><b>\$ 19,863,904</b></u> | <u>\$ 18,376,714</u> |

See accompanying notes to financial statements.



**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**CONSOLIDATED STATEMENT OF OPERATIONS**  
Year ended December 31, 2020

|  | Budget<br>(Note 17) | 2020                    | 2019                |
|--|---------------------|-------------------------|---------------------|
| <b>REVENUES:</b>                         |                     |                         |                     |
| Municipal taxation (Note 13)             | \$ 1,476,462        | <b>\$ 1,472,191</b>     | \$ 1,474,508        |
| Sales of services                        | 1,001,906           | <b>1,168,406</b>        | 1,057,668           |
| Government transfers (Note 14)           | 3,103,961           | <b>2,092,640</b>        | 5,363,783           |
| Licenses, permits, penalties and fines   | 139,650             | <b>123,097</b>          | 153,747             |
|  | <u>5,721,979</u>    | <u><b>4,856,334</b></u> | <u>8,049,706</u>    |
| <b>EXPENSES:</b>                         |                     |                         |                     |
| General government services              | 468,729             | <b>450,940</b>          | 431,955             |
| Protective services                      | 175,459             | <b>119,714</b>          | 154,943             |
| Transportation services                  | 715,537             | <b>563,896</b>          | 533,534             |
| Environmental and public health services | 298,604             | <b>270,886</b>          | 370,611             |
| Recreational and cultural services       | 796,006             | <b>760,340</b>          | 734,365             |
| Water and sewer services                 | 1,000,285           | <b>1,203,368</b>        | 877,488             |
|  | <u>3,454,620</u>    | <u><b>3,369,144</b></u> | <u>3,102,896</u>    |
| <b>ANNUAL SURPLUS</b>                    | <b>\$ 2,267,359</b> | <b>\$ 1,487,190</b>     | <b>\$ 4,946,810</b> |

See accompanying notes to financial statements.

**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**Year ended December 31, 2020**

|   | Budget                     | 2020                              | 2019                       |
|---|----------------------------|-----------------------------------|----------------------------|
| ANNUAL SURPLUS                              | \$ 2,267,359               | <b>\$ 1,487,190</b>               | \$ 4,946,810               |
| Acquisition of tangible capital assets      | (2,613,000)                | <b>(1,138,310)</b>                | (5,620,488)                |
| Amortization of tangible capital assets     | 307,146                    | <b>514,509</b>                    | 287,435                    |
| Change in prepaid expenses                  | <u>-</u>                   | <u><b>88,193</b></u>              | <u>(95,556)</u>            |
| INCREASE (DECREASE) IN NET FINANCIAL ASSETS | (38,495)                   | <b>951,582</b>                    | (481,799)                  |
| NET FINANCIAL ASSETS, beginning of year     | <u>3,653,018</u>           | <u><b>3,653,018</b></u>           | <u>4,134,817</u>           |
| NET FINANCIAL ASSETS, end of year           | <u><u>\$ 3,614,523</u></u> | <u><u><b>\$ 4,604,600</b></u></u> | <u><u>\$ 3,653,018</u></u> |

See accompanying notes to financial statements.

**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
Year ended December 31, 2020

|  | 2020                | 2019               |
|--|---------------------|--------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES:  |                     |                    |
| Annual surplus                         | \$ 1,487,190        | \$ 4,946,810       |
| Non-cash changes to operations:        |                     |                    |
| Amortization                           | 514,509             | 287,435            |
| (Increase) decrease in:                |                     |                    |
| Accounts receivable                    | 1,015,910           | (39,068)           |
| Taxes and utilities receivable         | 61,349              | (44,287)           |
| Prepaid expenses                       | 88,193              | (95,556)           |
| Increase (decrease) in:                |                     |                    |
| Accounts payable                       | 47,005              | (335,118)          |
| Tax sale proceeds payable              | 283,958             | -                  |
| Deferred revenue                       | (1,932)             | (944,213)          |
| Cash flows from operations             | <u>3,496,182</u>    | <u>3,776,003</u>   |
| CASH FLOWS FROM CAPITAL ACTIVITIES:    |                     |                    |
| Acquisition of tangible capital assets | <u>(1,138,310)</u>  | <u>(5,620,488)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES:  |                     |                    |
| Proceeds from demand loan              | -                   | 1,000,000          |
| Repayment of demand loan               | (1,367,789)         | (14,401)           |
| Cash flows from (used in) financing    | <u>(1,367,789)</u>  | <u>985,599</u>     |
| CASH FLOWS FROM INVESTING ACTIVITIES:  |                     |                    |
| Statutory reserve fund                 | (196,913)           | (198,446)          |
| Reserve for future expenditures        | 454,627             | (14,309)           |
| Cash flows from (used in) investing    | <u>257,714</u>      | <u>(212,755)</u>   |
| INCREASE (DECREASE) IN CASH RESOURCES  | 1,247,797           | (1,071,641)        |
| CASH RESOURCES, beginning of year      | <u>3,895</u>        | <u>1,075,536</u>   |
| CASH RESOURCES, end of year            | <u>\$ 1,251,692</u> | <u>\$ 3,895</u>    |

See accompanying notes to financial statements.

**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2020**

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**NOTE 1. ENTITY:**

The Corporation of the Village of Ashcroft was incorporated in 1952 under the Municipal Act, a statute of the Province of British Columbia. Its principal activities include the provision of local government services to the residents of the incorporated area. These services include administrative, protective, transportation, environmental, recreational, water, sewer and fiscal services.

On March 11, 2020, the World Health Organization officially declared the COVID-19 outbreak a pandemic. The pandemic has forced governments to implement extraordinary measures to slow the progress of infections and to stabilize disrupted economies and financial markets. The Village has deployed initiatives in order to protect the health and safety of its employees, to support its customers and mitigate the impact of the crisis while ensuring continuity of its activities. The pandemic has not had a significant impact on the Village's financial statements to date. As of this time, it is difficult to assess the impact on the Village's future results as it is dependent on the length and severity of the pandemic. Management will continue to monitor and assess the situation and respond accordingly.

**NOTE 2. SIGNIFICANT ACCOUNTING POLICIES:**

Basis of Presentation:

The consolidated financial statements are the responsibility of and prepared by management in accordance with Canadian public sector accounting standards (PSAS). The preparation of these consolidated 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. These consolidated financial statements include the operations of the General, Water, Sewer, and Reserve Funds.

Basis of Accounting:

The resources and operations of the Village have been separated for accounting and financial reporting purposes into four funds. Each fund is treated as a separate entity which is identified in its statements of financial position and where applicable, its statements of operations and accumulated surplus. Fund statements are presented as supplementary information to the consolidated financial statements.

a) General Revenue Fund:

The purpose of the General Revenue Fund is to reflect the operating activities, administration, protection, transportation, environmental & public health, and recreation and cultural services functions of the Village.

b) Water Revenue Fund:

The purpose of the Water Revenue Fund is to reflect the operating activities related to the treatment and distribution of water throughout the Village.

c) Sewer Revenue Fund:

The purpose of the Sewer Revenue Fund is to reflect the operating activities related to the treatment of sewage and transportation network of sewer mains and pump stations.

d) Reserve Funds:

Under the Community Charter of British Columbia, the Council may, by bylaw, establish reserve funds for specified purposes. Money in a reserve fund, and interest earned thereon, must be expended by bylaw only for the purpose for which the fund was established. If the amount in a reserve fund is greater than required, the Council may, by bylaw, transfer all or part of the amount to another reserve fund.

Principles of Consolidation:

The consolidated financial statements include the accounts of all funds of the Village. Interfund balances and transactions have been eliminated.

**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2020**

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**NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (continued):**

Cash and Short-term Investments:

The Village's cash equivalents and pooled bond funds are recorded at cost, which approximates market value. Short-term investments are held with the Municipal Finance Authority and are held in short term bonds and a money market fund.

Non-financial Assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the annual surplus, provides the Change in Net Financial Assets for the year.

a) **Tangible Capital Assets:**

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Major Asset Category

|                                  |                 |
|----------------------------------|-----------------|
| Buildings                        | 20 to 70 years  |
| Machinery and equipment          | 5 to 25 years   |
| Pool, arena and other facilities | 50 to 100 years |
| Roads                            | 25 to 75 years  |
| Storm sewer                      | 100 years       |
| Plants and facilities            | 20 to 70 years  |
| Underground networks             | 100 years       |

The Village reviews the useful lives and the carrying values of its tangible capital assets at least annually or more frequently if events or changes in circumstances indicate that the assets might be impaired, by reference to the assets' contribution to the Village's ability to provide services. When assets no longer have any long-term service potential to the Village, the assets are considered to be impaired. An impairment loss is measured at the amount by which the carrying amount of the assets exceeds their fair value, which is estimated as the expected service potential of the assets.

b) **Contributions of Tangible Capital Assets:**

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

c) **Leases:**

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

Revenue Recognition:

Taxation for municipal purposes is recorded as revenue in the period the taxes are levied. Interest is recorded on the accrual basis and is recognized when earned. Grants are recognized as revenue in the period they are receivable, eligibility criteria, if any, has been met and a reasonable estimate of the amount to be received can be made. All other sources of revenue are recorded as services are provided.

**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2020**

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**NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (continued):**

Government Transfers:

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

Retirement Benefits:

The Village's contributions due during the period to its multi-employer defined benefit plan are expensed as incurred. See Note 11 for further details.

Demand Loans/Callable Debt:

The Village's demand loans are classified as current liabilities because the lender has the right to demand repayment within one year.

Expense Recognition:

Expenses are recorded on the accrual basis and are recognized as they are incurred as a result of the receipt of goods and services or the creation of a legal obligation to pay.

Deferred Revenue:

Grants, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs, in the completion of specific work or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed, or the tangible capital assets are acquired.

Use of Estimates:

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates. A significant area requiring management estimates includes the useful life of tangible capital assets. Management reviews these estimates on a periodic basis and, where necessary, makes adjustments prospectively.

Contaminated Sites:

Governments are required to accrue a liability for the costs to remediate a contaminated site. Liabilities are recognized when an environmental standard exists, contamination exceeds the standard, the government has responsibility for remediation, future economic benefits will be given up and a reasonable estimate can be made. The Village has not recognized any liabilities for remediation of contaminated sites.



**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2020**

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**NOTE 3. FUTURE ACCOUNTING CHANGES**

PS 3280 Asset retirement obligations

This section revises and replaces the existing Section PS 3270 Solid Waste Landfill Closure and Post-Closure Liability. This section applies to fiscal years beginning on or after April 1, 2022, with early adoption permitted.

PS 3400 Revenues

This section establishes standards on how to account for and report on revenue. This section applies to fiscal years beginning on or after April 1, 2023, with early adoption permitted.

PS 3450 Financial instruments

This section establishes standards for recognizing and measuring financial assets, financial liabilities and non-financial derivatives. This section applies to fiscal years beginning on or after April 1, 2022, with early adoption permitted. Adoption of this standard requires corresponding adoption of PS 1201 Financial Statement Presentation, PS 2601 Foreign Currency Translation and PS 3041 Portfolio Investments in the same fiscal period.

PS 1201 Financial Statement Presentation

This section revises the general reporting principles and standards for the disclosure of information in the financial statements. This section applies to fiscal years beginning on or after April 1, 2022, with early adoption permitted.

PS 2601 Financial Currency Translation

This section revises and replaces the existing Section PS 2600 Foreign Currency Translation. This section applies to fiscal years beginning on or after April 1, 2022, with early adoption permitted.

PS 3401 Portfolio investments

This section revises and replaces the existing Section PS 3040 Portfolio Investments. This section applies to fiscal years beginning on or after April 1, 2022, with early adoption permitted.

**NOTE 4. FINANCIAL INSTRUMENTS:**

**Fair Values of Financial Assets and Financial Liabilities:**

The carrying values of cash and restricted cash, accounts receivable, and accounts payable and accruals approximate their fair value due to the relatively short periods to maturity of these items. Unless otherwise noted, it is management's opinion that the Village is not exposed to significant currency or credit risks arising from its financial instruments.

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Village manages exposure through its normal operation and financing activities. It is management's opinion that the Village is not exposed to significant interest rate risk by its demand loan.

**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2020**

| <b>NOTE 5. CASH AND RESTRICTED CASH:</b>                      | <b>2020</b>         | <b>2019</b>     |
|---|---------------------|-----------------|
| Statutory Reserve Fund  | <b>\$ 2,253,707</b> | \$ 2,056,794    |
| Reserve for future expenditures                               | <b>1,197,297</b>    | 1,651,924       |
| Restricted cash   | <b>3,451,004</b>    | 3,708,718       |
| Unrestricted cash   | <b>1,251,692</b>    | 3,895           |
|   | <b>\$ 4,702,696</b> | \$ 3,712,613    |
| Consists of:  |                     |                 |
| Cash  | <b>\$ 3,147,330</b> | \$ 2,187,896    |
| Investments in pooled bond funds (Market Value: \$1,576,091)  | <b>1,555,366</b>    | 1,524,717       |
|   | <b>\$ 4,702,696</b> | \$ 3,712,613    |
| <br><b>NOTE 6. ACCOUNTS RECEIVABLE:</b>                       | <br><b>2020</b>     | <br><b>2019</b> |
| Province of BC - Water Treatment Plant grant                  | <b>\$ 247,530</b>   | \$ 1,342,677    |
| Province of BC - Sewer Treatment Plant grant                  | <b>27,934</b>       | -               |
| Other   | <b>198,136</b>      | 146,833         |
|   | <b>\$ 473,600</b>   | \$ 1,489,510    |
| <br><b>NOTE 7. DEFERRED REVENUE:</b>                          | <br><b>2020</b>     | <br><b>2019</b> |
| Federal Gas Tax Agreement - Community Works Fund:             |                     |                 |
| Opening balance of unspent funds                              | <b>\$ 5,733</b>     | \$ 849,097      |
| Add: Amount received during the year                          | <b>120,735</b>      | 247,765         |
| Interest earned   | <b>5,568</b>        | 16,637          |
| Less: Revenue recognized during the year                      | <b>(120,735)</b>    | (1,107,766)     |
| Closing balance of unspent funds                              | <b>11,301</b>       | 5,733           |
| Other Funding:  |                     |                 |
| Interior Health - Heat Alert & Response Planning Project      | <b>12,500</b>       | 12,500          |
| Union of BC Municipalities - Housing Needs Assessment Project | <b>-</b>            | 7,500           |
|   | <b>12,500</b>       | 20,000          |
| Sewer Revenue - Clean Water and Wastewater Fund:              |                     |                 |
| Opening balance of unspent funds                              | -                   | 108,349         |
| Less: Revenue recognized during the year                      | -                   | (108,349)       |
| Closing balance of unspent funds                              | -                   | -               |
| Total   | <b>\$ 23,801</b>    | \$ 25,733       |

**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2020**

**NOTE 7. DEFERRED REVENUE (continued):**

a) Community Works Fund:

Community Works funding is provided by the Government of Canada. The use of the funding is established by a funding agreement between the local government and the Union of British Columbia Municipalities. Community Works funding may be used towards designated public transit, community energy, water, wastewater, solid waste and capacity building projects, as specified in the funding agreements.

b) Other Funding:

Other funding has been deferred until related expenses are incurred.

**NOTE 8. DEMAND LOANS:**

|   | <b>2020</b>        | 2019                       |
|---|--------------------|----------------------------|
| Municipal Finance Authority of BC loan, repaid during the year. | \$ -               | \$ 367,789                 |
| Municipal Finance Authority of BC loan, repaid during the year. | <u>-</u>           | <u>1,000,000</u>           |
|   | <u><u>\$ -</u></u> | <u><u>\$ 1,367,789</u></u> |

**NOTE 9. TANGIBLE CAPITAL ASSETS:**

|   | <b>2020</b>                 | 2019                        |
|---|-----------------------------|-----------------------------|
| Tangible capital assets consist of the following: |                             |                             |
| Land  | \$ 600,280                  | \$ 600,280                  |
| Pool, arena and other facilities                  | 959,901                     | 957,502                     |
| Buildings   | 598,730                     | 381,096                     |
| Machinery and equipment                           | 986,111                     | 1,051,285                   |
| Roads   | 447,863                     | 491,644                     |
| Storm sewer                                       | 367,472                     | 372,717                     |
| Plants and facilities                             | 10,350,221                  | 9,766,894                   |
| Underground networks                              | 924,185                     | 989,544                     |
|   | <u><u>\$ 15,234,763</u></u> | <u><u>\$ 14,610,962</u></u> |

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

**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2020**

**NOTE 10. ACCUMULATED SURPLUS:**

**2020**

**2019**

Accumulated surplus consists of individual fund surpluses and reserves as follows:

|   |                                    |                                    |
|---|------------------------------------|------------------------------------|
| Surplus from operations                     | <u><b>\$ 1,178,137</b></u>         | <u><b>\$ 1,424,823</b></u>         |
| Invested in tangible capital assets         | <u><b>15,234,763</b></u>           | <u><b>13,243,173</b></u>           |
| Statutory reserve funds:                    |                                    |                                    |
| Capital works reserve                       | <b>2,090,626</b>                   | 1,896,488                          |
| Machinery and equipment replacement reserve | <u><b>163,081</b></u>              | <u>160,306</u>                     |
|   | <u><b>2,253,707</b></u>            | <u><b>2,056,794</b></u>            |
| Reserves for future expenditure:            |                                    |                                    |
| General                                     | <b>360,500</b>                     | 360,500                            |
| Fire department                             | <b>385</b>                         | 333,649                            |
| Curling club                                | <b>3,423</b>                       | 56,940                             |
| Transit                                     | <b>89,328</b>                      | 77,769                             |
| Water                                       | <b>549,702</b>                     | 706,966                            |
| Sewer                                       | <u><b>193,959</b></u>              | <u>116,100</u>                     |
|   | <u><b>1,197,297</b></u>            | <u><b>1,651,924</b></u>            |
|   | <u><u><b>\$ 19,863,904</b></u></u> | <u><u><b>\$ 18,376,714</b></u></u> |

**NOTE 11. COMMITMENTS AND CONTINGENCIES:**

a) Operation and Maintenance Agreement:

The Village has an operating and maintenance agreement for the water treatment plant.

Future minimum monthly payments as at December 31, 2020, are as follows:

|      |                         |
|------|-------------------------|
| 2021 | \$ 40,800               |
| 2022 | <u>23,800</u>           |
|      | <u><u>\$ 64,600</u></u> |

**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2020**

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**NOTE 11. COMMITMENTS AND CONTINGENCIES (continued):**

- b) The employer and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2020, the plan has about 213,000 active members and approximately 106,000 retired members. Active members include approximately 40,000 contributors from local governments.

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

The most recent valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2.866 million funding surplus for basic pension benefits on a going concern basis.

The Village paid \$85,937 (2019 - \$85,633) for employer contributions to the plan in 2020. Active members include approximately 12 contributors from the Village.

The next valuation will be as at December 31, 2021, with results available in 2022.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

- c) The Village was approved for a Small Communities Fund grant in 2017 for construction of a water treatment plant. The total project is expected to cost \$9.873 million over four years, with the grant covering 2/3 of this amount for a total of \$5.725 million. Cumulative costs on this project to the year-end date are \$8.731 million. Cumulative grant amounts received from the Small Communities Fund to the year-end date are \$5.476 million. The remaining cost of the project is to be covered by Village sources.
- d) The Village was approved for a Rural and Northern Communities program grant in the current year for the replacement of a sewer lift station. The total project is expected to cost \$1.38 million over five years, with the grant from the Province covering 100% of the amount. Total costs on this project to the year-end date are \$75,817. Total amounts received as revenue from the grant to the year-end date are \$75,690.

**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2020**

**NOTE 12. PERPETUAL CARE TRUST FUND:**

The Village operates a cemetery in accordance with the Cemetery and Funeral Services Act. The Village is required to maintain a trust fund which is not included in these consolidated financial statements. Details of the trust funds are as follows:

|  | 2020             | 2019             |
|--|------------------|------------------|
| BALANCE, beginning of year                       | \$ 61,566        | \$ 58,349        |
| Add:   |                  |                  |
| Proceeds from sale of plots and monuments        | 2,024            | 2,074            |
| Interest earned                                  | 464              | 1,143            |
|  | <u>64,054</u>    | <u>61,566</u>    |
| BALANCE, end of year                             | <u>\$ 64,054</u> | <u>\$ 61,566</u> |
| The perpetual care trust fund is represented by: |                  |                  |
| Cash and short-term investments                  | \$ 63,954        | \$ 61,466        |
| Due from General Revenue Fund                    | 100              | 100              |
|  | <u>\$ 64,054</u> | <u>\$ 61,566</u> |

**NOTE 13. TAXATION REVENUE:**

The Village is required to collect taxes on behalf of and transfer these amounts to the government agencies noted below:

|                                      | 2020                | 2019                |
|--------------------------------------|---------------------|---------------------|
| Tax collected:                       |                     |                     |
| General purposes                     | \$ 1,472,191        | \$ 1,474,508        |
| Collections for other governments    | 1,032,465           | 1,013,526           |
|                                      | <u>2,504,656</u>    | <u>2,488,034</u>    |
| Less transfers to other governments: |                     |                     |
| Province of BC - school taxes        | 627,253             | 629,456             |
| Thompson-Nicola Regional District    | 208,538             | 202,870             |
| Thompson Regional Hospital District  | 102,358             | 96,896              |
| Municipal Finance Authority          | 48                  | 43                  |
| BC Assessment Authority              | 12,389              | 10,492              |
| Policing                             | 81,879              | 73,769              |
|                                      | <u>1,032,465</u>    | <u>1,013,526</u>    |
|                                      | <u>\$ 1,472,191</u> | <u>\$ 1,474,508</u> |



**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2020**

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**NOTE 14. GOVERNMENT TRANSFERS:**

Government transfers are a major source of transfers to the Village. Government transfers received are for completed projects that meet the required criteria as set out by the Government body providing the funding. Government transfers do not include grants in lieu of taxes received from the Federal and Provincial governments. Due to the completion of projects in 2020 there are no deferred revenue balances related to these transfers. In 2020 the Village received and recorded as revenue the following transfers:

|                      | 2020                       | 2019                       |
|----------------------|----------------------------|----------------------------|
| Operating transfers: |                            |                            |
| Federal              | \$ 120,735                 | \$ 1,132,766               |
| Provincial           | 1,215,292                  | 479,952                    |
| Other governments    | 257,612                    | 254,390                    |
|                      | <u>1,593,639</u>           | <u>1,867,108</u>           |
| Capital transfers:   |                            |                            |
| Provincial           | 469,001                    | 3,496,675                  |
| Other governments    | 30,000                     | -                          |
|                      | <u>499,001</u>             | <u>3,496,675</u>           |
|                      | <u><u>\$ 2,092,640</u></u> | <u><u>\$ 5,363,783</u></u> |

**NOTE 15. SEGMENTED INFORMATION:**

The Village of Ashcroft is a diversified municipal government institution that provides a wide range of services to its citizens. Distinguishable functional segments have been separately disclosed. The nature of the segments and the activities they encompass are as follows:

**Government Services – Mayor & Council, Finance, and Human Resources:**

The Departments within General Government Services are responsible for adopting bylaws; adopting administrative policy; levying taxes; acquiring, disposing and managing Village assets; ensuring effective financial management; monitoring performance and ensuring that high quality service standards are met.

**Protective Services – Fire Protection:**

Fire Protection includes all of the operating activities for fire prevention and suppression.

**Transportation Services - Public Transit and Street Maintenance:**

Public Transit and Street Maintenance involve the repair and maintenance of the road network and traffic services.

**Environmental and Public Health Services - Waste Management:**

Waste Management includes all of the revenue and expenses related to the collection and disposal of solid waste and community development, tourism and promotional activities.

**Recreational and Cultural Services - Parks, Recreation and Culture:**

The Parks, Recreation and Culture Department is responsible for providing, facilitating the development of, and maintaining high quality parks, recreation facilities, and cultural services.

**Water Services - Water Department:**

The Water Department includes all the operating activities related to the treatment and distribution of water throughout the Village.

**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2020**

**NOTE 15. SEGMENTED INFORMATION (continued):**

Sewer Services - Sewer Department:

The Sewer Department operates network sewer mains and pump stations.

Reserve Funds - Statutory Reserve Funds:

The Statutory Reserve Fund is comprised of the machinery and equipment replacement reserve and capital works reserve.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 2. For additional information see the Statement of Financial Activities - Segmented (Appendix 2).

**NOTE 16. CASH FLOW INFORMATION:**

During the year, the Village received \$46,017 (2019 - \$74,048) in interest income.

**NOTE 17. BUDGET:**

The Financial Plan Bylaw adopted by Council included capital transactions such as acquisition of tangible capital assets, borrowing proceeds for the purchase of capital assets, and debt principal repayments. In addition, internal transfers between services, transfers to reserves, and transfers from surplus were included.

These capital transactions and transfers have been removed from the Financial Plan and presented as the budget in these Financial Statements as follows:

|  | Financial Plan<br>Bylaw | Adjustments for<br>capital<br>transactions and<br>transfers | Budget              |
|--|-------------------------|---|---------------------|
| <b>REVENUES:</b>                                   |                         |   |                     |
| Municipal taxation                                 | \$ 1,476,462            | \$ -  | \$ 1,476,462        |
| Sales of services                                  | 1,001,906               | -   | 1,001,906           |
| Government grants                                  | 3,103,961               | -   | 3,103,961           |
| Borrowings, licenses, permits, penalties and fines | 139,650                 | -   | 139,650             |
| Transfer from Surplus                              | 714,701                 | (714,701)   | -                   |
|  | <u>6,436,680</u>        | <u>(714,701)</u>  | <u>5,721,979</u>    |
| <b>EXPENSES:</b>                                   |                         |   |                     |
| General government services                        | 468,729                 | -   | 468,729             |
| Protective services                                | 175,459                 | -   | 175,459             |
| Transportation services                            | 715,537                 | -   | 715,537             |
| Environmental and public health services           | 298,604                 | -   | 298,604             |
| Recreational and cultural services                 | 796,006                 | -   | 796,006             |
| Water and sewer services                           | 1,000,285               | -   | 1,000,285           |
| Debt principal repayment                           | 18,550                  | (18,550)  | -                   |
| Acquisition of tangible capital assets             | 2,614,000               | (2,614,000)   | -                   |
| Transfer to reserves                               | 349,510                 | (349,510)   | -                   |
|  | <u>6,436,680</u>        | <u>(2,982,060)</u>  | <u>3,454,620</u>    |
| <b>ANNUAL SURPLUS</b>                              | <u>\$ -</u>             | <u>\$ 2,267,359</u>   | <u>\$ 2,267,359</u> |

**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
Year ended December 31, 2020

|  | General    |                       |              |                       |              | Water       |                     |                      | Sewer               |                      | Totals        |               |
|--|------------|-----------------------|--------------|-----------------------|--------------|-------------|---------------------|----------------------|---------------------|----------------------|---------------|---------------|
|  | Land       | Pool, Arena and Other | Buildings    | Machinery & Equipment | Roads        | Storm Sewer | Plants & Facilities | Underground Networks | Plants & Facilities | Underground Networks | 2020          | 2019          |
| <b>Cost</b>                                      |            |                       |              |                       |              |             |                     |                      |                     |                      |               |               |
| Balance, beginning of year                       | \$ 600,280 | \$ 2,203,106          | \$ 1,747,086 | \$ 2,548,820          | \$ 7,268,341 | \$ 530,323  | \$ 9,498,077        | \$ 1,305,053         | \$ 2,491,328        | \$ 816,683           | \$ 29,009,097 | \$ 23,406,626 |
| Add: Additions during the year                   | -          | 39,287                | 247,479      | 36,515                | -            | -           | 673,440             | -                    | 141,589             | -                    | 1,138,310     | 5,620,488     |
| Transfers  | -          | -                     | -            | -                     | -            | -           | -                   | -                    | 44,686              | (44,686)             | -             | -             |
| Less: Disposals during the year                  | -          | -                     | -            | -                     | -            | -           | -                   | -                    | -                   | -                    | -             | (18,017)      |
| Balance, end of year                             | 600,280    | 2,242,393             | 1,994,565    | 2,585,335             | 7,268,341    | 530,323     | 10,171,517          | 1,305,053            | 2,677,603           | 771,997              | 30,147,407    | 29,009,097    |
| <b>Accumulated amortization</b>                  |            |                       |              |                       |              |             |                     |                      |                     |                      |               |               |
| Balance, beginning of year                       | -          | 1,245,604             | 1,365,990    | 1,497,535             | 6,776,697    | 157,606     | 1,367,925           | 703,873              | 854,586             | 428,319              | 14,398,135    | 14,128,717    |
| Add: Amortization                                | -          | 36,888                | 29,845       | 101,689               | 43,781       | 5,245       | 212,778             | 12,985               | 63,610              | 7,688                | 514,509       | 287,435       |
| Less: Disposals during the year                  | -          | -                     | -            | -                     | -            | -           | -                   | -                    | -                   | -                    | -             | (18,017)      |
| Balance, end of year                             | -          | 1,282,492             | 1,395,835    | 1,599,224             | 6,820,478    | 162,851     | 1,580,703           | 716,858              | 918,196             | 436,007              | 14,912,644    | 14,398,135    |
| <b>Net Book Value of Tangible Capital Assets</b> | \$ 600,280 | \$ 959,901            | \$ 598,730   | \$ 986,111            | \$ 447,863   | \$ 367,472  | \$ 8,590,814        | \$ 588,195           | \$ 1,759,407        | \$ 335,990           | \$ 15,234,763 | \$ 14,610,962 |

Included in Plants & Facilities (Water) is \$614,531 (2019 - \$7,764 million) of tangible capital assets under construction. These assets have not been amortized.

Included in Plants & Facilities (Sewer) is \$75,817 (2019 - \$Nil) of tangible capital assets under construction. These assets have not been amortized.

The Village paid interest of \$17,191 (2019 - \$19,558) which has been added to the cost of Plant & Facilities (Water).

**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**STATEMENT OF FINANCIAL ACTIVITIES - SEGMENTED**  
**Year ended December 31, 2020**

|   | Government<br>Services | Protective<br>Services | Transportation<br>Services | Environmental<br>& Public Health<br>Services | Recreational<br>& Cultural<br>Services | Water<br>Services   | Sewer<br>Services | Reserve<br>Funds  | Total<br>2020       | Total<br>2019       |
|---|------------------------|------------------------|----------------------------|--|--|---------------------|-------------------|-------------------|---------------------|---------------------|
| <b>REVENUES:</b>                                      |                        |                        |                            |  |  |                     |                   |                   |                     |                     |
| Municipal taxation                                    | \$ 1,306,299           | \$ -                   | \$ -                       | \$ -   | \$ -                                   | \$ 83,597           | \$ 82,295         | \$ -              | \$ 1,472,191        | \$ 1,474,508        |
| Sales of services                                     | 18,812                 | 13,455                 | -                          | 127,877                                      | 76,768                                 | 529,046             | 403,210           | -                 | 1,169,168           | 1,057,878           |
| Government grants                                     | 1,273,974              | 27,200                 | 1,319                      | 230,412                                      | -                                      | 484,046             | 75,690            | -                 | 2,092,641           | 5,363,783           |
| Borrowings, licences, permits,<br>penalties and fines | 25,188                 | -                      | -                          | -  | -                                      | -                   | -                 | -                 | 25,188              | 26,172              |
| Interest income                                       | 19,458                 | -                      | -                          | -  | -                                      | 12,144              | 837               | 13,578            | 46,017              | 74,048              |
| Donations and miscellaneous                           | 34,031                 | 745                    | -                          | -  | 14,737                                 | 1,616               | -                 | -                 | 51,129              | 53,317              |
|   | <u>2,677,762</u>       | <u>41,400</u>          | <u>1,319</u>               | <u>358,289</u>                               | <u>91,505</u>                          | <u>1,110,449</u>    | <u>562,032</u>    | <u>13,578</u>     | <u>4,856,334</u>    | <u>8,049,706</u>    |
| <b>EXPENSES:</b>                                      |                        |                        |                            |  |  |                     |                   |                   |                     |                     |
| Consulting and professional                           | 78,248                 | 3,531                  | 21,082                     | 39,770                                       | -                                      | 5,972               | 17,298            | -                 | 165,901             | 122,819             |
| Grants  | 3,539                  | -                      | -                          | -  | -                                      | -                   | -                 | -                 | 3,539               | 8,258               |
| Insurance   | 16,971                 | 2,731                  | 343                        | -  | 27,763                                 | 32,690              | 10,838            | -                 | 91,336              | 74,580              |
| Interest  | -                      | 6,940                  | -                          | -  | -                                      | -                   | -                 | -                 | 6,940               | 9,393               |
| Office and administration                             | 161,579                | 472                    | 308                        | 16,413                                       | 10                                     | 4,203               | 1,958             | -                 | 184,943             | 233,794             |
| Amortization  | 217,448                | -                      | -                          | -  | -                                      | 225,764             | 71,297            | -                 | 514,509             | 287,436             |
| Repairs and maintenance                               | 17,110                 | -                      | 73,764                     | 109,685                                      | 135,903                                | 139,148             | 46,516            | -                 | 522,126             | 585,276             |
| Salaries and benefits                                 | 521,488                | 1,403                  | 301,532                    | 50,716                                       | 352,653                                | 124,901             | 72,027            | -                 | 1,424,720           | 1,377,601           |
| Supplies and materials                                | -                      | 68,207                 | 75,884                     | 746  | 1,268                                  | 12,755              | -                 | -                 | 158,860             | 175,178             |
| Utilities and telephone                               | 23,097                 | 7,594                  | 58,343                     | -  | 69,715                                 | 106,197             | 31,324            | -                 | 296,270             | 228,561             |
| Overhead allocations                                  | (588,540)              | 28,836                 | 32,640                     | 53,556                                       | 173,028                                | 137,856             | 162,624           | -                 | -                   | -                   |
|   | <u>450,940</u>         | <u>119,714</u>         | <u>563,896</u>             | <u>270,886</u>                               | <u>760,340</u>                         | <u>789,486</u>      | <u>413,882</u>    | <u>-</u>          | <u>3,369,144</u>    | <u>3,102,896</u>    |
| <b>EXCESS (DEFICIENCY)</b>                            |                        |                        |                            |  |  |                     |                   |                   |                     |                     |
| REVENUES OVER EXPENSES                                | 2,226,822              | (78,314)               | (562,577)                  | 87,403                                       | (668,835)                              | 320,963             | 148,150           | 13,578            | 1,487,190           | 4,946,810           |
| <b>INTERFUND TRANSFERS</b>                            | <u>(2,365,658)</u>     | <u>78,314</u>          | <u>562,577</u>             | <u>(87,403)</u>                              | <u>668,835</u>                         | <u>960,000</u>      | <u>-</u>          | <u>183,335</u>    | <u>-</u>            | <u>-</u>            |
| <b>ANNUAL SURPLUS</b>                                 | <u>\$ (138,836)</u>    | <u>\$ -</u>            | <u>\$ -</u>                | <u>\$ -</u>                                  | <u>\$ -</u>                            | <u>\$ 1,280,963</u> | <u>\$ 148,150</u> | <u>\$ 196,913</u> | <u>\$ 1,487,190</u> | <u>\$ 4,946,810</u> |

See accompanying notes to financial statements.

**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**STATEMENT OF FINANCIAL ACTIVITIES - SEGMENTED**  
**Year ended December 31, 2019**

|   | Government<br>Services | Protective<br>Services | Transportation<br>Services | Environmental<br>& Public Health<br>Services | Recreational<br>& Cultural<br>Services | Water<br>Services   | Sewer<br>Services | Reserve<br>Funds  | Total<br>2019       |
|---|------------------------|------------------------|----------------------------|--|--|---------------------|-------------------|-------------------|---------------------|
| <b>REVENUES:</b>                                      |                        |                        |                            |  |  |                     |                   |                   |                     |
| Municipal taxation                                    | \$ 1,307,053           | \$ -                   | \$ -                       | \$ -   | \$ -                                   | \$ 84,380           | \$ 83,075         | \$ -              | \$ 1,474,508        |
| Sales of services                                     | 3,727                  | 10,374                 | -                          | 130,539                                      | 96,955                                 | 456,712             | 359,571           | -                 | 1,057,878           |
| Government grants                                     | 502,997                | 24,000                 | 2,256                      | 230,390                                      | -                                      | 4,116,644           | 487,496           | -                 | 5,363,783           |
| Borrowings, licences, permits,<br>penalties and fines | 26,172                 | -                      | -                          | -  | -                                      | -                   | -                 | -                 | 26,172              |
| Interest income                                       | 44,493                 | -                      | -                          | -  | -                                      | 13,514              | 931               | 15,110            | 74,048              |
| Donations and miscellaneous                           | 31,778                 | 516                    | -                          | -  | 20,770                                 | 253                 | -                 | -                 | 53,317              |
|   | <u>1,916,220</u>       | <u>34,890</u>          | <u>2,256</u>               | <u>360,929</u>                               | <u>117,725</u>                         | <u>4,671,503</u>    | <u>931,073</u>    | <u>15,110</u>     | <u>8,049,706</u>    |
| <b>EXPENSES:</b>                                      |                        |                        |                            |  |  |                     |                   |                   |                     |
| Consulting and professional                           | 48,330                 | 7,849                  | 3,918                      | 47,631                                       | -                                      | -                   | 15,091            | -                 | 122,819             |
| Grants  | 8,258                  | -                      | -                          | -  | -                                      | -                   | -                 | -                 | 8,258               |
| Insurance   | 17,623                 | 2,679                  | 400                        | -  | 26,401                                 | 18,616              | 8,861             | -                 | 74,580              |
| Interest  | -                      | 9,393                  | -                          | -  | -                                      | -                   | -                 | -                 | 9,393               |
| Office and administration                             | 194,369                | 2,741                  | -                          | 31,105                                       | 410                                    | -                   | -                 | -                 | 233,794             |
| Amortization  | 222,039                | -                      | -                          | -  | -                                      | 3,213               | 1,956             | -                 | 237,436             |
| Repairs and maintenance                               | 15,509                 | -                      | 71,708                     | 176,482                                      | 125,400                                | 24,186              | 41,211            | -                 | 287,436             |
| Salaries and benefits                                 | 463,154                | 3,975                  | 294,116                    | 64,409                                       | 341,537                                | 119,794             | 76,383            | -                 | 585,276             |
| Supplies and materials                                | -                      | 92,421                 | 77,262                     | 932  | 2,543                                  | 92,596              | 117,814           | -                 | 1,377,601           |
| Utilities and telephone                               | 12,705                 | 8,933                  | 61,734                     | -  | 76,362                                 | 507                 | 1,513             | -                 | 175,178             |
| Overhead allocations                                  | (550,032)              | 26,952                 | 24,396                     | 50,052                                       | 161,712                                | 40,052              | 28,775            | -                 | 228,561             |
|   | <u>431,955</u>         | <u>154,943</u>         | <u>533,534</u>             | <u>370,611</u>                               | <u>734,365</u>                         | <u>430,244</u>      | <u>447,244</u>    | <u>-</u>          | <u>3,102,896</u>    |
| <b>EXCESS (DEFICIENCY)</b>                            |                        |                        |                            |  |  |                     |                   |                   |                     |
| REVENUES OVER EXPENSES                                | 1,484,265              | (120,053)              | (531,278)                  | (9,682)                                      | (616,640)                              | 4,241,259           | 483,829           | 15,110            | 4,946,810           |
| <b>INTERFUND TRANSFERS</b>                            | <u>(1,460,989)</u>     | <u>120,053</u>         | <u>531,278</u>             | <u>9,682</u>                                 | <u>616,640</u>                         | <u>-</u>            | <u>-</u>          | <u>183,336</u>    | <u>-</u>            |
| <b>ANNUAL SURPLUS</b>                                 | <u>\$ 23,276</u>       | <u>\$ -</u>            | <u>\$ -</u>                | <u>\$ -</u>                                  | <u>\$ -</u>                            | <u>\$ 4,241,259</u> | <u>\$ 483,829</u> | <u>\$ 198,446</u> | <u>\$ 4,946,810</u> |

See accompanying notes to financial statements.

**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**GENERAL REVENUE FUND**  
**STATEMENT OF FINANCIAL POSITION**  
**December 31, 2020**  
*(Unaudited)*

| <b>FINANCIAL ASSETS</b>                          | <b>2020</b>         | <b>2019</b>         |
|--|---------------------|---------------------|
| Cash   | <u>\$ 3,147,330</u> | <u>\$ 2,187,896</u> |
| Investments in pooled bond funds                 | <u>319,708</u>      | <u>315,618</u>      |
| Receivables:                                     |                     |                     |
| Taxes and utilities                              | <u>162,630</u>      | <u>223,979</u>      |
| General  | <u>198,136</u>      | <u>146,833</u>      |
|  | <u>360,766</u>      | <u>370,812</u>      |
|  | <u>3,827,804</u>    | <u>2,874,326</u>    |
| <b>LIABILITIES</b>                               |                     |                     |
| Accounts payable and accrued liabilities         | <u>236,297</u>      | <u>218,723</u>      |
| Accrued wages and employee benefits              | <u>190,282</u>      | <u>160,854</u>      |
| Tax sale proceeds payable                        | <u>283,958</u>      | <u>-</u>            |
| Deferred revenue                                 | <u>23,801</u>       | <u>25,733</u>       |
| Demand loan                                      | <u>-</u>            | <u>367,789</u>      |
| Due to (from) Own Funds:                         |                     |                     |
| Water Revenue Fund                               | <u>515,127</u>      | <u>(401,163)</u>    |
| Sewer Revenue Fund                               | <u>220,487</u>      | <u>171,398</u>      |
| Machinery and Equipment Replacement Reserve Fund | <u>33,968</u>       | <u>33,968</u>       |
| Perpetual Care Trust Fund                        | <u>100</u>          | <u>100</u>          |
| Capital Works Reserve Fund                       | <u>1,588,013</u>    | <u>1,404,678</u>    |
|  | <u>3,092,033</u>    | <u>1,982,080</u>    |
| <b>NET FINANCIAL ASSETS</b>                      | <u>735,771</u>      | <u>892,246</u>      |
| <b>NON-FINANCIAL ASSETS</b>                      |                     |                     |
| Tangible capital assets                          | <u>3,960,356</u>    | <u>3,854,524</u>    |
| Prepaid expenses                                 | <u>24,541</u>       | <u>112,734</u>      |
|  | <u>3,984,897</u>    | <u>3,967,258</u>    |
| <b>ACCUMULATED SURPLUS</b>                       | <u>\$ 4,720,668</u> | <u>\$ 4,859,504</u> |



**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**GENERAL REVENUE FUND**  
**STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS**  
Year ended December 31, 2020  
*(Unaudited)*

|   | Budget              | 2020                       | 2019                |
|---|---------------------|----------------------------|---------------------|
| REVENUES:   |                     |                            |                     |
| Municipal taxation  | \$ 1,307,962        | \$ <b>1,306,299</b>        | \$ 1,307,053        |
| Sales of services   | 146,500             | <b>236,912</b>             | 241,595             |
| Government transfers:                                     |                     |                            |                     |
| Unconditional transfers from Provincial Government        | 450,000             | <b>437,703</b>             | 423,532             |
| Unconditional transfers from Local Government             | 230,000             | <b>230,412</b>             | 230,390             |
| Conditional transfers from regional and other governments | 382,628             | <b>864,789</b>             | 105,721             |
| Borrowings, licenses, permits, penalties and fines:       |                     |                            |                     |
| Professional and business licenses                        | 10,000              | <b>9,130</b>               | 10,760              |
| Other   | 700                 | <b>745</b>                 | 516                 |
| Animal violation  | 150                 | -                          | -                   |
| Interest received   | 50,000              | <b>19,458</b>              | 44,493              |
| Penalties and interest on taxes                           | 12,500              | <b>25,188</b>              | 26,172              |
| Rentals   | 16,000              | <b>13,567</b>              | 17,155              |
| Donations and other                                       | 31,000              | <b>26,072</b>              | 24,633              |
|   | <u>2,637,440</u>    | <u><b>3,170,275</b></u>    | <u>2,432,020</u>    |
| EXPENSES (Schedule 3)                                     | <u>2,454,335</u>    | <u><b>2,165,776</b></u>    | <u>2,225,408</u>    |
| EXCESS OF REVENUES OVER EXPENSES                          | 183,105             | <b>1,004,499</b>           | 206,612             |
| TRANSFER TO WATER REVENUE FUND                            | (1,000)             | <b>(960,000)</b>           | -                   |
| TRANSFER TO STATUTORY RESERVE FUNDS                       | <u>(240,109)</u>    | <u><b>(183,335)</b></u>    | <u>(183,336)</u>    |
| ANNUAL SURPLUS (DEFICIT)                                  | (58,004)            | <b>(138,836)</b>           | 23,276              |
| ACCUMULATED SURPLUS, beginning of year                    | <u>4,859,504</u>    | <u><b>4,859,504</b></u>    | <u>4,836,228</u>    |
| ACCUMULATED SURPLUS, end of year                          | <u>\$ 4,801,500</u> | <u><b>\$ 4,720,668</b></u> | <u>\$ 4,859,504</u> |

**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**GENERAL REVENUE FUND**  
**STATEMENT OF EXPENSES**  
**Year ended December 31, 2020**  
*(Unaudited)*

|  | Budget              | 2020                | 2019                |
|--|---------------------|---------------------|---------------------|
| General Government Services:               |                     |                     |                     |
| Legislative Expense:                       |                     |                     |                     |
| Council indemnities and expenses           | \$ 46,875           | \$ 47,835           | \$ 47,435           |
| General Administration Expenses:           |                     |                     |                     |
| Office                                     | 69,300              | 70,277              | 50,799              |
| Building operation and maintenance         | 43,500              | 41,144              | 28,935              |
| Legal and professional                     | 99,000              | 78,248              | 48,330              |
| Salaries and employee benefits             | 449,250             | 521,488             | 463,154             |
| Other General Government Expenses:         |                     |                     |                     |
| Amortization                               | 241,000             | 217,448             | 222,039             |
| Asset management program                   | 25,000              | 102                 | 25,163              |
| Travel                                     | 5,000               | 2,573               | 4,691               |
| Insurance                                  | 20,631              | 16,971              | 17,623              |
| Election and referendum                    | -                   | -                   | 348                 |
| Grants to organizations                    | 10,908              | 3,539               | 8,258               |
| Sundry                                     | 46,800              | 39,855              | 65,209              |
| Less amounts transferred to other services | (588,535)           | (588,540)           | (550,029)           |
|  | <u>468,729</u>      | <u>450,940</u>      | <u>431,955</u>      |
| Protective Services:                       |                     |                     |                     |
| Administration                             | 30,948              | 27,922              | 28,520              |
| Volunteer stipends and benefits            | 25,100              | 16,965              | 22,206              |
| Building operation and maintenance         | 10,700              | 7,594               | 8,933               |
| Equipment                                  | 43,200              | 32,866              | 55,886              |
| Emergency measures                         | 27,200              | 4,079               | 1,578               |
| Building inspection                        | 4,414               | 3,311               | 4,414               |
| Animal pest control                        | 8,000               | 221                 | 3,435               |
| Sundry                                     | 25,897              | 26,756              | 29,971              |
|  | <u>175,459</u>      | <u>119,714</u>      | <u>154,943</u>      |
| Transportation Services:                   |                     |                     |                     |
| Administration                             | 342,170             | 292,927             | 280,011             |
| Equipment operation and maintenance        | 116,000             | 66,348              | 69,718              |
| Building operation and maintenance         | 79,500              | 61,706              | 66,948              |
| Road and street maintenance                | 99,367              | 72,376              | 59,480              |
| Street lighting                            | 48,000              | 46,551              | 41,627              |
| Traffic services                           | 28,500              | 23,988              | 15,750              |
| Sundry                                     | 2,000               | -                   | -                   |
|  | <u>715,537</u>      | <u>563,896</u>      | <u>533,534</u>      |
| Environmental and Public Health Services:  |                     |                     |                     |
| Garbage and waste collection               | 126,338             | 108,554             | 153,096             |
| Cemetery                                   | 21,191              | 17,522              | 17,914              |
| Planning and zoning                        | 1,000               | 4,795               | 20,205              |
| Community development                      | 78,700              | 103,217             | 138,088             |
| Natural resource development               | 8,796               | 8,204               | 15,011              |
| Tourism and promotion                      | 3,000               | -                   | 367                 |
| Sundry                                     | 59,579              | 28,594              | 25,930              |
|  | <u>298,604</u>      | <u>270,886</u>      | <u>370,611</u>      |
| Recreational and Cultural Services:        |                     |                     |                     |
| Administration                             | 272,779             | 291,047             | 248,104             |
| Community hall                             | 31,400              | 24,831              | 11,310              |
| Lady Minto building                        | 21,410              | 15,456              | 16,239              |
| Swimming pool                              | 169,570             | 129,580             | 130,679             |
| Arena                                      | 162,100             | 151,087             | 181,461             |
| Parks and playgrounds                      | 77,511              | 65,998              | 77,362              |
| Historic sites                             | 5,613               | 8,533               | 3,142               |
| Museum                                     | 55,623              | 54,175              | 48,581              |
| Curling club                               | -                   | 19,633              | 17,487              |
|  | <u>796,006</u>      | <u>760,340</u>      | <u>734,365</u>      |
| <b>TOTAL EXPENSES</b>                      | <b>\$ 2,454,335</b> | <b>\$ 2,165,776</b> | <b>\$ 2,225,408</b> |

**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**WATER REVENUE FUND**  
**STATEMENT OF FINANCIAL POSITION**  
**December 31, 2020**  
*(Unaudited)*

| <b>FINANCIAL ASSETS</b>                   | <b>2020</b>          | <b>2019</b>         |
|---|----------------------|---------------------|
| Investments in pooled bond funds          | \$ 565,013           | \$ 552,869          |
| Accounts receivable                       | 247,530              | 1,342,677           |
| Due to Own Funds:<br>General Revenue Fund | <u>515,127</u>       | <u>(401,163)</u>    |
|   | <b>1,327,670</b>     | <b>1,494,383</b>    |
| <br><b>LIABILITIES</b>                    |                      |                     |
| Demand loan                               | <u>-</u>             | <u>1,000,000</u>    |
| <br><b>NET FINANCIAL ASSETS</b>           | <b>1,327,670</b>     | <b>494,383</b>      |
| <br><b>NON-FINANCIAL ASSETS</b>           |                      |                     |
| Tangible capital assets                   | <u>9,179,009</u>     | <u>8,731,333</u>    |
| <br><b>ACCUMULATED SURPLUS</b>            | <b>\$ 10,506,679</b> | <b>\$ 9,225,716</b> |

**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**WATER REVENUE FUND**  
**STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS**  
**Year ended December 31, 2020**  
*(Unaudited)*

|  | Budget              | 2020                 | 2019                |
|--|---------------------|----------------------|---------------------|
| REVENUES:                              |                     |                      |                     |
| Municipal taxation - water levy        | \$ 85,000           | \$ 83,597            | \$ 84,380           |
| Sale of services                       | 482,726             | 528,284              | 456,502             |
| Government transfers                   | 661,333             | 484,046              | 4,116,644           |
| Other revenues                         | 16,300              | 14,522               | 13,977              |
|  | <u>1,245,359</u>    | <u>1,110,449</u>     | <u>4,671,503</u>    |
| EXPENSES:                              |                     |                      |                     |
| Maintenance and administration         | 527,708             | 563,722              | 406,058             |
| Amortization                           | 24,935              | 225,764              | 24,186              |
|  | <u>552,643</u>      | <u>789,486</u>       | <u>430,244</u>      |
| EXCESS OF REVENUES OVER EXPENSES       | 692,716             | 320,963              | 4,241,259           |
| TRANSFER FROM GENERAL REVENUE FUND     | <u>-</u>            | <u>960,000</u>       | <u>-</u>            |
| ANNUAL SURPLUS                         | 692,716             | 1,280,963            | 4,241,259           |
| ACCUMULATED SURPLUS, beginning of year | <u>9,225,716</u>    | <u>9,225,716</u>     | <u>4,984,457</u>    |
| ANNUAL SURPLUS                         | <u>\$ 9,918,432</u> | <u>\$ 10,506,679</u> | <u>\$ 9,225,716</u> |

**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**SEWER REVENUE FUND**  
**STATEMENT OF FINANCIAL POSITION**  
**December 31, 2020**  
*(Unaudited)*

| <b>FINANCIAL ASSETS</b>                     | <b>2020</b>         | <b>2019</b>         |
|---|---------------------|---------------------|
| Investments in pooled bond funds            | \$ 38,920           | \$ 38,084           |
| Account receivable                          | 27,934              | -                   |
| Due from Own Funds:<br>General Revenue Fund | <u>220,487</u>      | <u>171,398</u>      |
| <b>TOTAL FINANCIAL ASSETS</b>               | <b>287,341</b>      | <b>209,482</b>      |
| <b>NON-FINANCIAL ASSETS</b>                 |                     |                     |
| Tangible capital assets                     | <u>2,095,398</u>    | <u>2,025,107</u>    |
| <b>ACCUMULATED SURPLUS</b>                  | <b>\$ 2,382,739</b> | <b>\$ 2,234,589</b> |

**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**SEWER REVENUE FUND**  
**STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS**  
**Year ended December 31, 2020**  
*(Unaudited)*

|  | Budget              | 2020                | 2019                |
|--|---------------------|---------------------|---------------------|
| REVENUES:                              |                     |                     |                     |
| Municipal taxation - sewer levy        | \$ 83,500           | \$ 82,295           | \$ 83,075           |
| Sale of services                       | 372,680             | 403,210             | 359,571             |
| Government transfers                   | 1,380,000           | 75,690              | 487,496             |
| Other revenues                         | 3,000               | 837                 | 931                 |
|  | <u>1,839,180</u>    | <u>562,032</u>      | <u>931,073</u>      |
| EXPENSES:                              |                     |                     |                     |
| Maintenance and administration         | 406,431             | 342,585             | 406,033             |
| Amortization                           | 41,211              | 71,297              | 41,211              |
|  | <u>447,642</u>      | <u>413,882</u>      | <u>447,244</u>      |
| ANNUAL SURPLUS                         | 1,391,538           | 148,150             | 483,829             |
| ACCUMULATED SURPLUS, beginning of year | <u>2,234,589</u>    | <u>2,234,589</u>    | <u>1,750,760</u>    |
| ACCUMULATED SURPLUS, end of year       | <u>\$ 3,626,127</u> | <u>\$ 2,382,739</u> | <u>\$ 2,234,589</u> |



**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**STATUTORY RESERVE FUNDS**  
**STATEMENT OF FINANCIAL POSITION**  
**December 31, 2020**  
*(Unaudited)*

**FINANCIAL ASSETS**

|                                     | Machinery and<br>Equipment<br>Replacement<br>Reserve | Capital<br>Works<br>Reserve | <b>Total<br/>2020</b>   | Total<br>2019       |
|-------------------------------------|--|-----------------------------|-------------------------|---------------------|
| Investments in pooled<br>bond funds | \$ 129,113   | \$ 502,613                  | \$ <b>631,726</b>       | \$ 618,147          |
| Due from General<br>Revenue Fund    | <u>33,968</u>  | <u>1,588,013</u>            | <u><b>1,621,981</b></u> | <u>1,438,647</u>    |
|                                     | <b>\$ 163,081</b>                                    | <b>\$ 2,090,626</b>         | <b>\$ 2,253,707</b>     | <b>\$ 2,056,794</b> |

**RESERVES**

|                               |                   |                     |                       |                     |
|-------------------------------|-------------------|---------------------|-----------------------|---------------------|
| BALANCE,<br>beginning of year | \$ 160,306        | \$ 1,896,488        | \$ <b>2,056,794</b>   | \$ 1,858,348        |
| REVENUE:                      |                   |                     |                       |                     |
| Interest earned               | 2,775             | 10,803              | <b>13,578</b>         | 15,110              |
| TRANSFERS:                    |                   |                     |                       |                     |
| From General Revenue          | <u>-</u>          | <u>183,335</u>      | <u><b>183,335</b></u> | <u>183,336</u>      |
| BALANCE, end of year          | <b>\$ 163,081</b> | <b>\$ 2,090,626</b> | <b>\$ 2,253,707</b>   | <b>\$ 2,056,794</b> |

**THE CORPORATION OF THE VILLAGE OF ASHCROFT**  
**COVID-19 SAFE RESTART GRANTS FOR LOCAL GOVERNMENTS**  
**STATEMENT OF GRANT EXPENDITURES**  
**Year ended December 31, 2020**  
*(Unaudited)*

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|   | <b>2020</b>       |
|---|-------------------|
| REVENUES:   |                   |
| Initial funds received                                  | <b>\$ 659,000</b> |
| EXPENSES:   |                   |
| Additional cleaning supplies                            | <b>15,000</b>     |
| Additional vehicle                                      | <b>38,220</b>     |
| Budgetary revenue shortfall - Arena Revenue             | <b>10,000</b>     |
| Budgetary revenue shortfall - Facility Rentals          | <b>5,000</b>      |
| Budgetary revenue shortfall - Legacy Park Campground    | <b>8,500</b>      |
| Budgetary revenue shortfall - Pool Revenue              | <b>8,500</b>      |
| Computer & technology                                   | <b>28,875</b>     |
| Enhanced business contact                               | <b>9,660</b>      |
| Enhanced cleaning contracts                             | <b>5,000</b>      |
| Emergency measures - preventative & operational         | <b>1,839</b>      |
|   | <b>130,594</b>    |
| EXCESS OF REVENUES OVER EXPENSES, being funds remaining | <b>\$ 528,406</b> |

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