

THE CORPORATION OF THE
VILLAGE OF ASHCROFT

2022

**ANNUAL MUNICIPAL
REPORT**



Photo Credit: Stephanie Murphy

The 2022 Village of Ashcroft Annual Report
was adopted by Council on
September 11, 2023
CARRIED - Unanimously
Motion # R-2023-128

Village of Ashcroft Municipal Office



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2022 ANNUAL REPORT

Ashcroft

Wellness Awaits You



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, 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 2022 Annual Report. Once again, all of us on council are proud of what the Village accomplished in the last year, thanks to the hard work and dedication of many people.

The reduced risks of COVID-19 meant that the restrictions which had been in place for 2020 and 2021 were able to be curtailed or eliminated. The fire season was also very quiet, unlike in 2021, although our fire department remained vigilant. After much consultation with, and input from, the fire department, a contractor was approved to undertake major renovations to the fire hall, and exterior work began, with the project scheduled to be complete in 2023.

The Village completed its update of the Emergency Response Plan and recruited volunteers to assist with Emergency Support Services. The Fire Department Regulation bylaw also received a thorough overhaul – again, with input from the department – and the tax increase was held at 2.5 per cent.

Another much-anticipated project – installation of a new hot tub at the Ashcroft pool – also got underway in 2022, with the project expected to be finished in time for the 2023 season. The draft Trails Master Plan was presented, with ongoing discussions with the Ashcroft Indian Band about a trail linking Ashcroft and the reserve. The Village also continued talks with AIB about supplying them with water.

The community garden was completed and had a full growing season, with all of the beds spoken for and filled with produce. In anticipation of development and growth in North Ashcroft, a storm drainage study for that neighbourhood was completed, and we continued to work with the Agricultural Land Commission on an exclusion application for the land where the North Ashcroft reservoir is located, in preparation for beginning work on twinning that facility to meet future demand.

Dead and dangerous trees were removed from the Mesa park, and the Village began moving forward with ideas about improving the park. A redesign plan for the northernmost part of the Heritage park on Railway Avenue was completed, and that park was once again lit up for Christmas; thank you to the grad class of Desert Sands School for their assistance with this.

Several road repair projects were undertaken, the Plaid Friday event – which encourages people to shop local – was a resounding success, and the Village purchased a new sweeper. A "Let's Celebrate Ashcroft" barbecue in July was very well attended, and the Village's "Experience Ashcroft" pocket guide proved to be an award-winner. The Village once again allowed backyard campfires, which was welcomed by many residents.

October 2022 saw municipal elections throughout the province, and two council members – Marilyn Anderson and Deb Tuohey – decided not to run again. I would like to thank them both for their valuable service to the Village over the four years of their term. Being on council requires a good deal of time and effort, and often entails making difficult decisions. These two councillors showed their passion for the community, and never shied away from the sometimes hard choices they were required to make. They – along with councillors Jonah Anstett and Nadine Davenport – were also excellent ambassadors for the Village at local government events such as the Union of BC Municipalities convention and AGM.

Two new members of council were elected in October: first-time councillor Jessica Clement and returning councillor Doreen Lambert, who served from 2013 to 2018 but did not run in the 2018 election. To both of them we say welcome!

After two very difficult pandemic years, it was gratifying to see Ashcroft continue to grow and thrive as life returned to something like normal. As always, I am proud of the hard work of Village staff and employees, from the Village Office to Public Works, and from the museum to the pool to the Legacy park campground, which had a record year in 2022. Their dedication to the community is immense, and is a large part of what makes Ashcroft one of the best places in all of B.C. to live, work, and play.



.....
Mayor, Barbara Roden



2018-2022 MAYOR AND COUNCIL

Councillor Nadine Davenport, Councillor 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 served the Village of Ashcroft through till October 2022. Members of Council are elected at large meaning they each represent the community, rather than only one specific geographic portion of the community. A new Council was elected by the community on October 15, 2022, affirming their Oath of Office on November 1, 2022. The newly elected Council members are Mayor Barbara Roden (acclaimed) and Councillors: Jonah Anstett, Jessica Clement, Nadine Davenport, and Doreen Lambert whose term of office will conclude in October 2026.

Regular Council meetings are scheduled for the second 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. 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 Ending October 16, 2022

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

Alternate:

- Communities in Bloom Committee
- Health Care

Working Groups:

- Development/Tourism
- Storm Drainage & Run Off Study
- Trails Master Plan
- Ashcroft Fire Rescue Sustainability

Councillor Tuohey

- Heritage Committee
- Health Care
- Communities in Bloom
- HUB Society

Alternate:

- Seniors Liaison
- Municipal Insurance Association

Working Groups:

- Trails Master Plan
- Heritage Park/Community Garden

Councillor Anderson

- Finance Committee

Alternate:

- HUB Society

Working Groups:

- Economic Development/Tourism
- Bylaw Enforcement Officer
- Water to AIB
- Heritage Park/Community Garden

Councillor Anstett

- Ashcroft-Cache Creek-Clinton Transit System
- Seniors Liaison

Alternate:

- Northern Development Initiative Trust

Working Groups:

- Emergency Plan Update
- Storm Drainage & Run Off
- North Ashcroft Reservoir

Councillor Davenport

- Finance Committee
- Northern Development Initiative Trust

Alternate:

- Heritage Committee
- Gold Country Communities Society
- Ashcroft-Cache Creek-Clinton Transit System

Working Groups:

- Bylaw Enforcement Officer
- Emergency Plan Update
- North Ashcroft Reservoir
- Water to AIB

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.

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 and Corporate Officer.....Daniela Dyck
Approving Officer.....Daniela Dyck
Chief Financial Officer.....Yoginder Bhalla
Director of Public WorksBrian Bennewith

Ashcroft Fire Rescue

Fire Chief Josh White
1st Deputy Fire ChiefGreg Hiltz
2nd Deputy Fire ChiefJonah Anstett

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

VILLAGE OF ASHCROFT ORGANIZATIONAL CHART 2022

Staffing

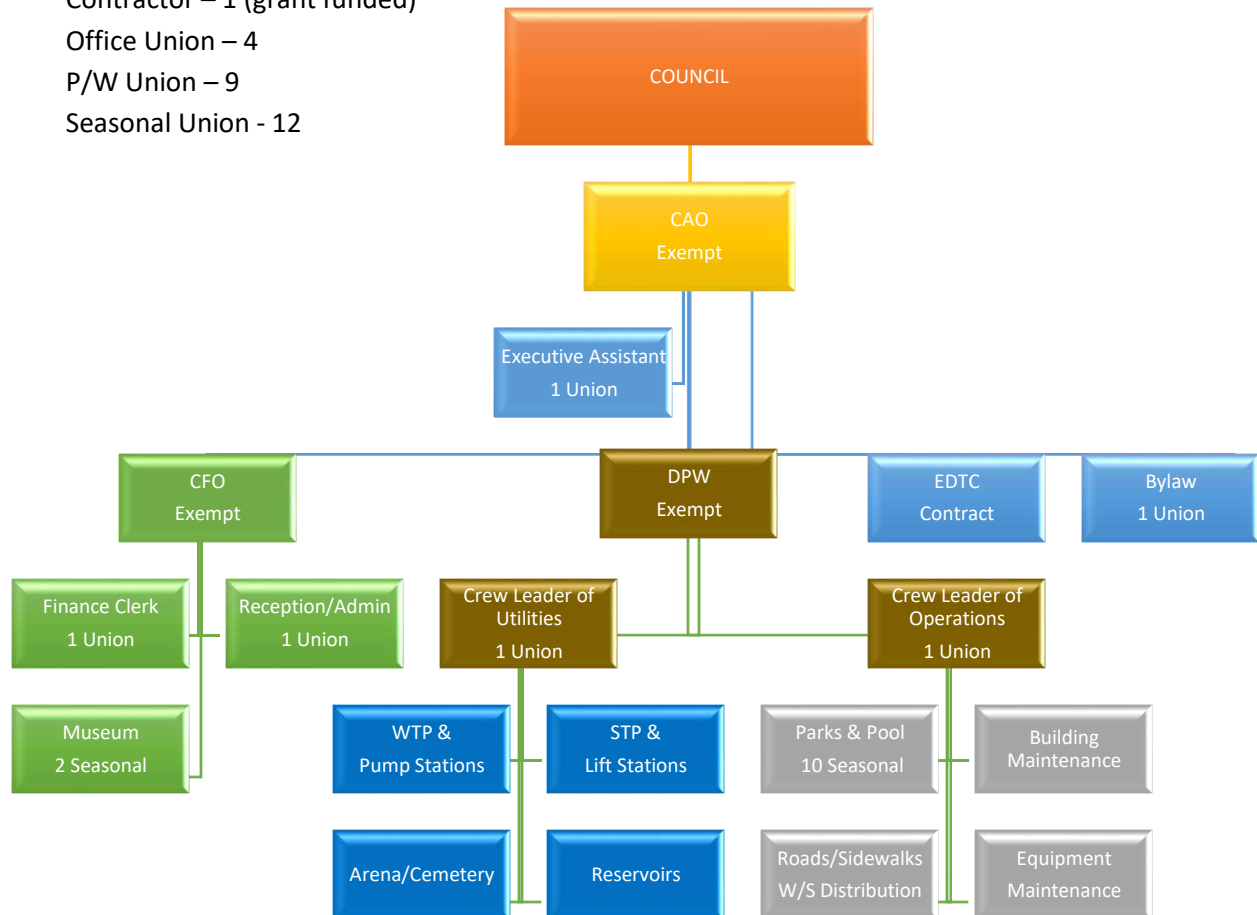
Exempt – 3

Contractor – 1 (grant funded)

Office Union – 4

P/W Union – 9

Seasonal Union - 12



Summary of Public Works positions:

2 – Crew Leaders (responsible for operations and utilities)

1 – Water Treatment Plant Operator Level 2

1 – Sewer Treatment Plant Operator Level 2

4 – Equip. Operator #1(includes: Chief Engineer (ice plant), Arena, Parks/Cemetery, Garbage Collection, Roads, Maintenance, etc.)

1 – Equip. Operator #2 (Equipment operator and other related duties)

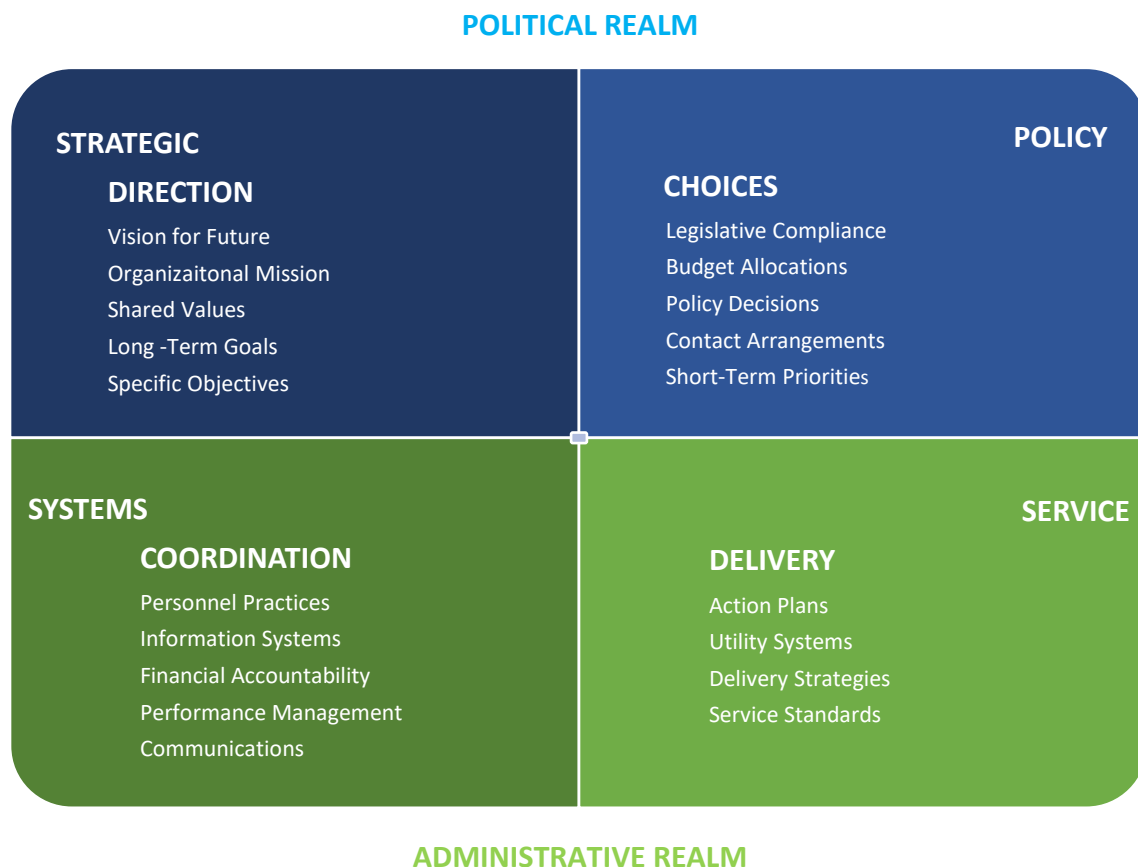
ROLES AND RESPONSIBILITIES

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.



The Administrative Role

The administrative realm is shielded from political interference to ensure efficient services. The CAO oversees the affairs and operations of the Village and acts as a liaison between Village staff and the Mayor and Council. The CAO provides advice and recommendations on Council related policies and emerging

issues. The CAO is responsible to Council for the efficient management of the municipal workforce, and for seeing that Council's directions and policies are implemented.

The CAO directs and coordinates the general management of business affairs of the corporation, in accordance with the bylaws, policies and plans approved by Council to ensure the delivery of high-quality services and facilities that preserve or enhance the social, economic, and physical well-being of the community. The CAO is responsible for ensuring that innovative programs and services are developed and implemented to meet the everchanging needs of the community, while ensuring fiscal responsibility.

ADMINISTRATION SERVICES

Election preparations and project work dominated much of the organizational activity for 2022 driven by the Strategic Plan. The following seven strategic priorities established by Council guided administration to the end of the elected term:

- Ashcroft Fire Rescue Sustainability
- Emergency Plan Update
- Heritage Park Assessment and Community Garden
- North Ashcroft Reservoir
- Storm Drainage and Run Off Study
- Trails Master Plan
- Water to Ashcroft Indian Band;

and additional Working Groups

- Economic Development and Tourism
- Para-Transit
- Intercommunity Bylaw Enforcement

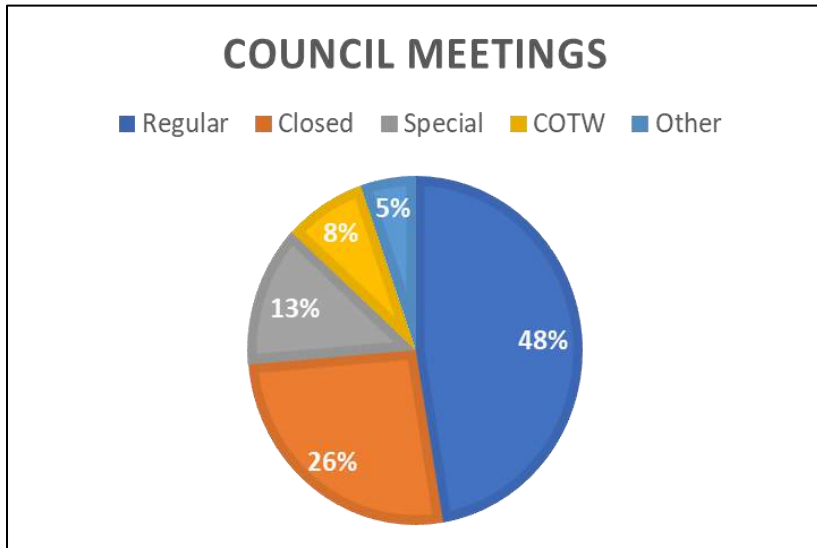
The above noted Working Groups were established as steering committees to guide staff towards project completion. The working group model has proven to be very successful, enabling Council and staff to collaborate and work on projects as a team. It is administration's responsibility to ensure the tasks are completed and the projects continue to move forward. Working Groups meet regularly and meeting notes are included on Council agendas to provide transparency for Council and the community.

In addition to the strategic priorities, other projects included in the budget or projects approved for grant funding are also initiated and completed in a timely manner. Bylaw and policy review is ongoing, bylaws requiring amendments, rewrite or repeal are prioritized and presented to Council for consideration. Policies are developed, updated or repealed as needed.

Improving communication from the office to the community was an ongoing focus for 2022. In addition to the monthly newsletters, staff continues to utilize Voyent Alert notifications and information bulletin for times of emergency, increased use of social media platforms and the LED digital sign to communicate with the community. Virtually, all Council meetings are streamed by the HUB Online Network for community participation and of course, the public is welcome to attend the meetings in Council Chambers.

Looking forward to 2023, Council and administration will continue to engage with the community and when possible, develop other forms of communication.

2022 Public Notices	
Newsletters	10
Other Notices / advertisements	30
Social Media Notices	149
Website Notices	194
Total	383



The charts above break down the types of Council meetings organized by the Village and public notices distributed in 2022. To facilitate governance of the Village, Council hosted 28 meetings open to the public for engagement and 10 closed meetings as permitted by the Community Charter Section 90(1)

ELECTION

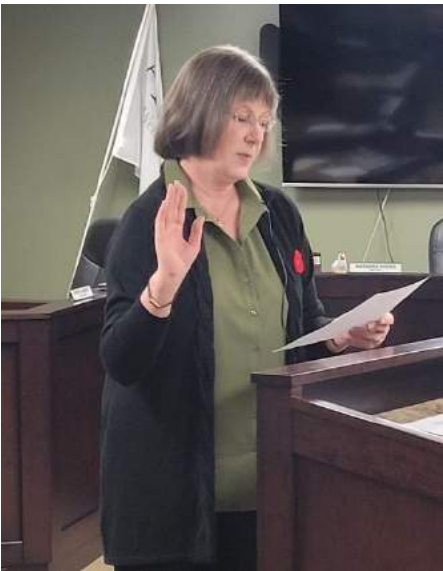
Civic elections were held across the province on October 15, 2022. In addition to election day, the Village of Ashcroft hosted advance voting on October 5, 2022 as required under the Local Government Act and Election Act. The residents of Ashcroft acclaimed Mayor Roden as Mayor for her second term and elected Councillors, Jonah Anstett, incumbent, elected for his second term, Nadine Davenport, incumbent, elected for her second term, Doreen Lambert, elected to serve a third term on council but not consecutive terms, and Jessica Clement, elected for her first term to office.

Council reviewed Ashcroft Election Bylaw and amended it to allow Mail Ballot Voting, this was the first-time residents had the option of requesting mail ballots to cast their votes. A minimum number of mail ballots were requested, but as voting by mail becomes more mainstream, we expect to see the demand for mail ballots increase with this option which will increase voter turnout. Of the estimated 1399 eligible voters residing in Ashcroft only 427 cast their ballots in October which is 30.5%.

The newly elected Council affirmed their Oath of Office on November 1, 2022 at a public meeting held in Council Chambers.



In 2022 the estimated eligible voter turnout for the Ashcroft (Village) was 30.5%, which was 1.3% higher than than the average BC municipal turnout of 29.2%.



Mayor Roden (above) and (left to right) Councillors Lambert, Anstett, Davenport and Clement affirming the Oath of Office.



Women make up 80% of this Council. The BC average for municipal councils is 38.5%.

Mayor Roden and Councillors Anstett and Davenport at UBCM in Whistler 2022.

COLLABORATIONS

Bylaw Enforcement:

The Villages of Ashcroft, Cache Creek and Clinton successfully established Bylaw Enforcement as a Shared Service in 2021. This collaboration is the result of a working group established in 2020 that undertook to develop bylaws and policy to establish the service.

Councils of the respective communities approved the shared service allocating two days of bylaw enforcement in Ashcroft, one day in Cache Creek and one day in Clinton per week.

2022 marked the first full year of Bylaw services in Ashcroft. The Bylaw Enforcement Officer's duties include Bylaw review, notifying residents of non-compliance and encouraging voluntary compliance through education, engaging with residents to license their dogs, water on appropriate days, clean up undisightly premisses, follow up on business license renewals, investigate bylaw infractions and resolve resident complaints.

Para-Transit System:

The Transit systems continues to be well utilized by residents in all three participating communities. Ridership is steadily increasing to pre-pandemic levels and an additional Bus Stop is in service at the Ashcroft HUB.

The transit systems continues to operate three days per week as detailed below:

On-request to Kamloops							
To Kamloops				To Ashcroft			
First three Mondays of the Month*							
(C)	(A)	(B)		(B)	(A)	(C)	
Lv. Public Facilities: Clinton	Lv. Ashcroft: Across from Safety Mart	Lv. Cache Creek Visitor Info Centre	Ar. Kamloops	Lv. Kamloops	Lv. Cache Creek Visitor Info Centre	Ar. Ashcroft: Across from Safety Mart	Ar. Public Facilities: Clinton
8:30	9:20	9:45	11:00	3:00	4:10	4:25	5:10
Booking on-request trip: Call 1-855-359-3935 one business day in advance to book a seat and for a full list of areas served. When booking, provide start and end locations, date and time of travel, and similar return trip details. Note: In Kamloops, the bus stops at Aberdeen Mall, Sahali Mall and the Lansdowne Save-On-Foods. * In months with five Mondays, service will run on the first four Mondays of the month.							

1 Ashcroft-Cache Creek-Clinton (Fixed-route)					
To Clinton			To Ashcroft		
Wednesday and Friday					
(A)	(B)	(C)	(C)	(B)	(A)
Lv. Ashcroft: Across from Safety Mart	Lv. Cache Creek Visitor Info Centre	Ar. Public Facilities: Clinton	Lv. Public Facilities: Clinton	Lv. Cache Creek Visitor Info Centre	Ar. Ashcroft: Across from Safety Mart
9:00	9:20	9:50	10:30	11:15	11:30
3:15	3:40	4:10	4:15	4:45	5:00

On-request to 100 Mile House							
To 100 Mile House				To Ashcroft			
Last Monday of Each Month							
(A)	(B)	(C)	(I)	(I)	(C)	(B)	(A)
Lv. Ashcroft: Across from Safety Mart	Lv. Cache Creek Visitor Info Centre	Ar. Public Facilities: Clinton	Ar. Save-On Foods Mall: 100 Mile House	Lv. Save-On Foods Mall: 100 Mile House	Lv. Public Facilities: Clinton	Lv. Cache Creek Visitor Info Centre	Ar. Ashcroft: Across from Safety Mart
9:00	9:15	9:45	10:45	3:15	4:15	4:45	5:00

FINANCIAL SERVICES

The finance department is comprised of 3 full-time staff - the Chief Financial Officer, an Accounts Payable/Payroll position and a Receptionist (Accounts Receivable/Cashier).

Despite increasing reporting and compliance responsibilities we have been able to keep the staffing levels consistent by increased learning and skill development. 2022 was a successful year where we were able to reorient after Covid and continued with our projects and manage day to day operations successfully while staying within our planned budgets.

A detailed planning and budgetary process was conducted with Council, yielding excellent priorities while continuing to improve the Village's fiscal position. Quarterly financial updates were presented to Council as well as the public through in-person and electronic meetings. We continued to utilize our business intelligence tool to manage areas of exception and helped keep the Village finances on track.

The finance department also continued to work on the Asset Management and Geographic Information Systems in order to manage our assets and meet grant funding requirements.

Conservative and prudent management allowed council to keep tax increase at 2.5% despite increasing inflationary pressures.



DID YOU KNOW:

Of the 2022 property taxes collected, only just over 50% is 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 are required for grant management, in addition to the major ongoing grant management of current projects.

Grants & Applications		
Source	Project	Grant Status
UBCM	Gas Tax for capital projects	Approved
	Sewage Treatment Plant Study	Approved
	North Ashcroft Drainage Study	Declined
Provincial & Federal Govt.	Ashcroft Fire Hall Retrofit	Approved
	Local Government Carbon Action Plan	Approved
	Hot Tub	Approved
	Lift Station #1 Replacement	Approved
	Community Garden	Approved
	Legacy Park enhancements	Approved
	Wayfinding signage and marketing	Declined
NDIT	Economic Development & Tourism Strategy	Approved
	Love Ashcroft	Approved
	Façade Improvements	Approved
	Grant Writer	Approved

2022 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:

2022 Permissive Tax Exemptions:

Roll Number	Registered Owner	Legal Description	Assessment Class	2022 Assessed Value	2022 Municipal Rate	2022 Municipal Tax Exemption
00070.001	Ashcroft & District Curling Club	Lot 8, Plan 21058, DL 423	6	265,800	15.5963	\$4,145.50
00077.010	Fraser Basin Property Society (St. Alban's Anglican Church)	Lot 1, Block 10, Plan 189, DL 423	8	155,500	7.9689	\$1,239.16
00095.000	Roman Catholic Bishop of Kamloops	Lot 7, Block 11, Plan 189, DL 423	8	158,500	7.9689	\$1,263.07
00116.010	Trustees of Zion United Church	Lot 1, Block 14, Plan 189, DL 423	8	169,500	7.9689	\$1,350.73
00173.000	Royal Canadian Legion #77 (Cenotaph Site)	Lot 6, Block 19, Plan 189, DL 423	6	47,600	15.5963	\$742.38
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	2,539,000	15.5963	\$39,599.01
00327.025	Interior Health Authority (Ashcroft & District Hospital)	Lot 56 (B15126), DL378	6	567,000	15.5963	\$8,843.10
00327.030	Interior Health Authority (Ashcroft & District Hospital)	Lot 1 KAP81072, DL 378	1	546,000	3.3391	\$1,823.13
00381.361	Trust of the Congregation of Sage Hills Evangelical Free Church	Lot A, Plan KAP51944, DL 423	8	370,300	7.9689	\$2,950.88
				4,819,200		\$61,956.97

HUMAN RESOURCES SERVICES

The Village of Ashcroft administration and operations team for 2022 consisted of 3 managers, 3 FT inside staff, 1 PT Bylaw Officer (shared service with Cache Creek and Clinton) 1 inside grant funded staff, 9 outside staff (public works), and 11 seasonal pool, parks and museum staff. With a small complement of staff, we strive to maintain a municipality of 1,670 residents as of the 2021 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 revised Public Works leadership structure of two crew leaders – one responsible for operations the other utilities under the direction of the Director of Public Works – proved to be extremely successful. Dividing the responsibilities between two leadership positions, enables the village to utilize the expertise

and specific skill sets of the senior employees and provides 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 2022 administrative staff prepared agendas for 28 public meetings and 10 closed meetings of Council, prepared agendas reports and minutes for all working group meetings, revised and developed policies and bylaws, applied for grant funding, and updated safety plans for all facilities as needed.

In addition, staff established an Emergency Operation Centre during the Tremont Creek Wildfire and met with stakeholders to ensure plans and strategies were in place in the event that an evacuation was necessary. Staff liaised with BC Wildfire and EMBC, participated in daily briefings, monitored and prepared daily bulletins keeping the community informed of fire behaviour, growth and community risk.

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 their 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 flux if not for asset management.

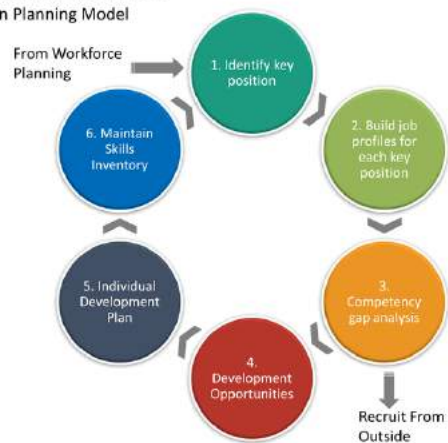
DID YOU KNOW:

In 2022 the Village employed 28 people in 3 exempt, 12 full time union, 1 part time union, 11 seasonal union and 1 grant funded contract position (Ec. Dev. Tourism)

The staffing increase in part is due to succession planning and a full contingent of summer students in all available positions.

SUCCESSION PLANNING

Succession Planning Model



Seasonal Fun:

Some staff members embraced the Santa Parade working countless hours on their off time to create the “Home for Christmas” float. It was a fun project remaking the previous years float and using that marvelous locomotive again. Great Job Everyone!!



PLANNING AND DEVELOPMENT SERVICES

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

Community Building – improve 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.

2022 Land Administration Permits and Applications	
Development Permit	0
Development Variance Permit	0
Temporary Use Permit	0
Official Community Plan Amendment	0
Zoning Amendment	1
Subdivision	0

2022 Building Permits			
Accessory Building	2	\$	42,000
Residential	1	\$	5,000
Alteration	1	\$	4,000
Institutional	1	\$	36,000
Demolition	0	\$	0.00
Total	5	\$	87,000

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 2021 provides direction for new developments regarding infrastructure requirements, and is the first phase of a longer-term storm drainage plan completed in 2022.

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 continues to require sign off by Provincial authorities, this project has been waiting for approval for several years and administration has been advised that it will take a few more months. The process of acquiring tenure to the North Ashcroft Reservoir, on the other hand, is nearing completion and requires exclusion approval from the Agricultural Land Commission. Agreement on the parcel size and cost was reached in a meeting with the landowner, survey of the parcel is complete, 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. The Approving Officer reviews proposals for subdivision and sets out requirements for subdivision approval. The Approving Officer acts in the public interest and has broad discretion for that purpose. Building Permit approval and inspections is a service contracted to the TNRD Planning Department. The building Inspector is scheduled to be in Ashcroft Tuesday mornings to meet with clients, review plans, provide direction in regard to the building code and inspect construction sites. If advanced planning guidance is required, the TNRD Planning Department assists the Village with items such as Zoning and OCP Bylaw amendments.

Wastewater

We started the year with work still in progress with the installation of a New #1 lift Station, due to the continuation of delays in the supply chain and availability of sub-contractors, the project is moving along slower than anticipated and commissioning of the lift station moving into 2023.

Below: Lift station installation

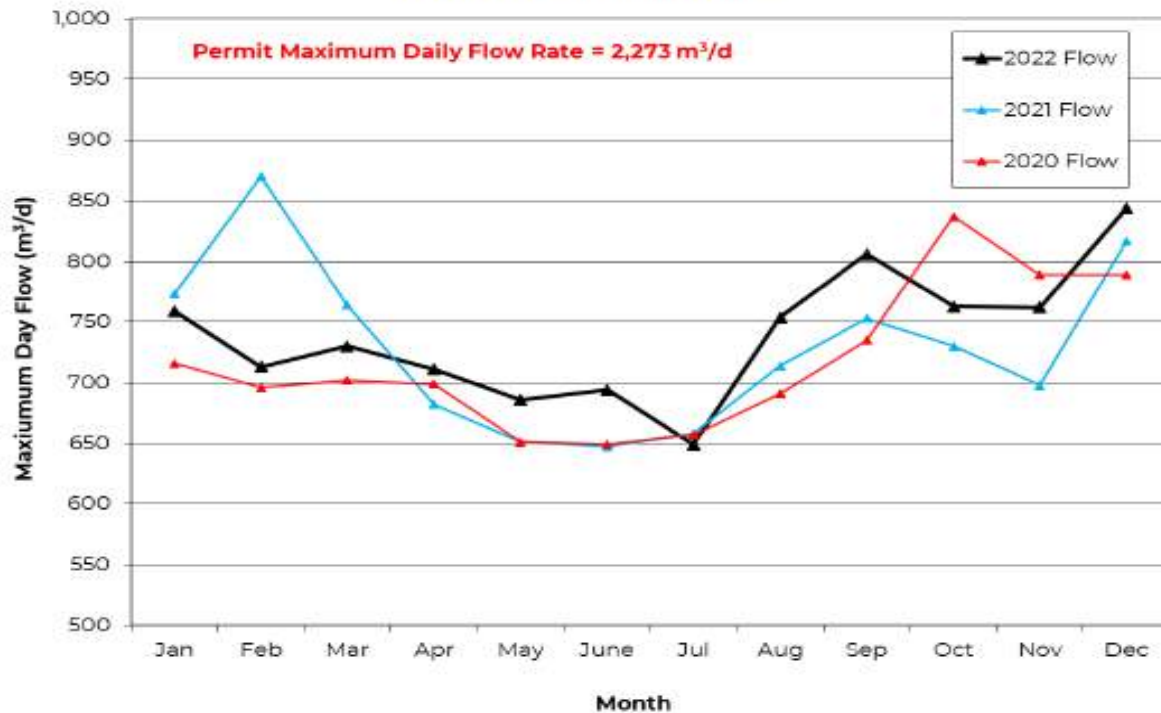


A Wastewater Plant assessment was completed to establish the condition of the plant and set priorities; however, the report will not be received at the Village until early 2023.

The Village of Ashcroft wastewater treatment plant consists of an activated sludge facility, with ultraviolet (UV) disinfection prior to effluent release to the Lower Thompson River. The wastewater treatment plant (aeration tanks and clarifiers) consists of two separate trains which are operated in series. Since August 2014, only one train has been in operation, due to the incoming flows and efficiencies that were achieved as a result of aeration upgrades.

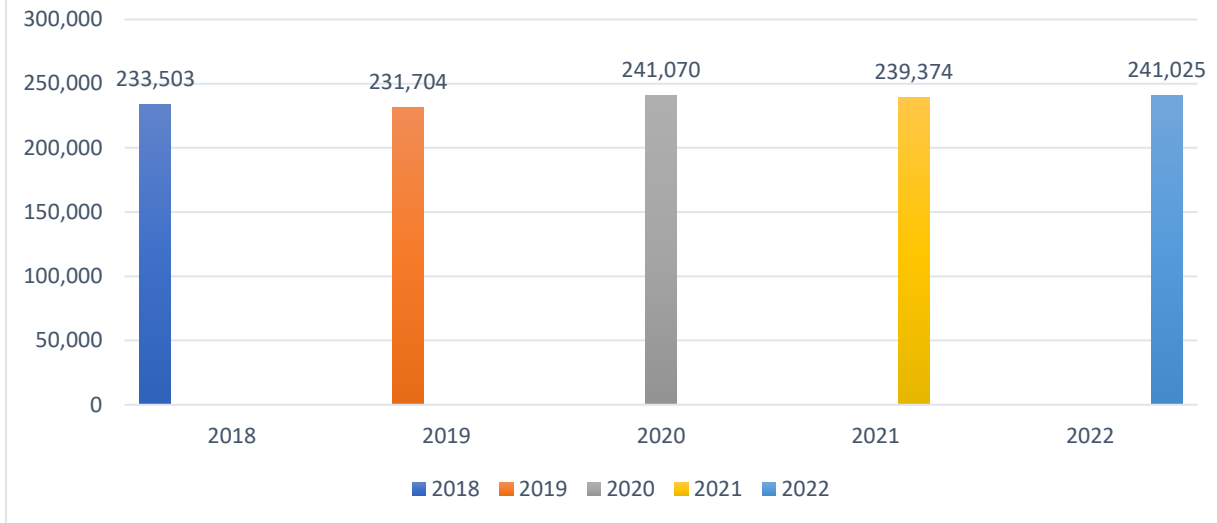
The 2022 average monthly flow data for the Village of Ashcroft are summarised in Figure 2.1, along with the data from 2020 and 2021 for comparison. The flows for 2022 show a similar pattern compared with 2020 and 2021, with the flows decreasing into the summer months. However, the data for 2022 indicate that higher sustained flows were observed from April to June, compared with the previous two years, before decreasing sharply in July.

Figure 2.1: Maximum Daily Flow Data for the Village of Ashcroft Wastewater Treatment Plant



In 2022, the minimum monthly average flow was 574 m³/d (July), and the maximum monthly average flow was 741 m³/d (December). The maximum monthly average flow for 2022 was lower than the maximum monthly average flow for both 2020 (768 m³/d) and 2021 (746 m³/d). The average monthly flow for 2022 was 660 m³/d, which was slightly higher than 2020 (659 m³/d) and 2021 (656 m³/d). These data indicate little change in the flow for the three-year period. In 2022, the total effluent volume discharged was 241,025 m³, which was slightly lower than the volume released in 2020 (241,070 m³), but higher than that released in 2021 (239,374 m³).

Sewer Treatment Plant Annual Effluent Volumes



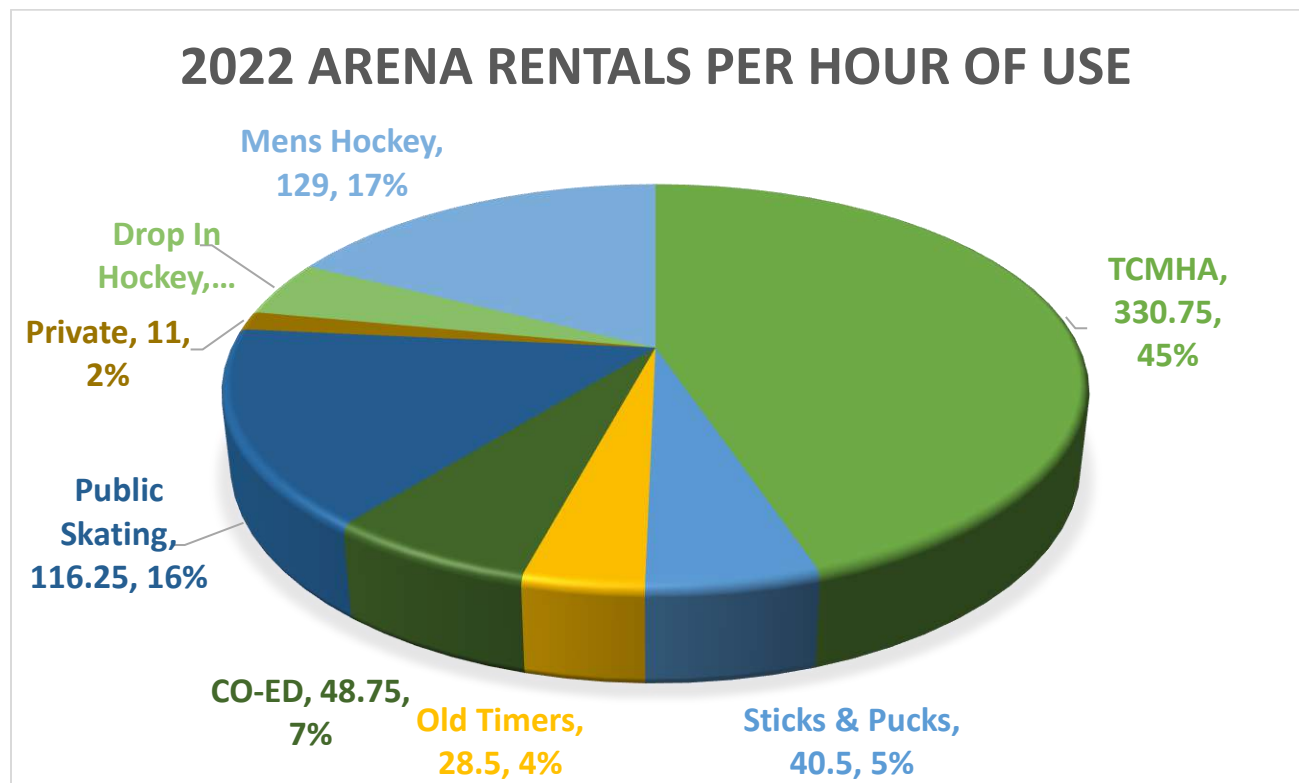
Lift Station #1 Installation



Drylands Arena

The Drylands Arena is staffed by the Public Works Department and requires a certified Chief Engineer to oversee the ice plant and two additional employees to operate the facility. Arena continued to return to normal operations in 2022 after the COVID restrictions. The graph below breaks down facility use by user group with a total of 563 hours scheduled during the 2021 season.

It was nice to see the Arena back up and running at full capacity with covid regulations being eased. Adult and youth leagues were back in full swing for the 2022/2023 season. The Ice Plant required a compressor replacement prior to the season and the dressing rooms received a much needed make over. New staff were assigned to operate the arena this year and ongoing training commenced throughout the season.



Road Repairs:

Emil Anderson Construction paving in the area on Highway 1 provided an opportunity for some much needed road repair in Ashcroft. When contractors are in the area it is much more cost effective for the Village to do some road repairs. Some sections of roads repaired were Government & Ranch Road area, Railway Avenue, Brink Street and Riverview Crescent.

PARKS AND RECREATIONAL SERVICES

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.

Heritage Park

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 Heritage Park and Community Garden working group focused on two priorities: developing a community garden and developing a redesign of the front portion of Heritage Park including the pond and water wheel areas. Sirocco Designs was contracted to develop options for the park redesign. The new design offers a clean, low maintenance look. Once the redesign plans are finalized, staff will seek grant funding to implement the plan.

Funding was secured to construct a community garden which is situated beside the blue dump truck on Railway Ave. adjacent to Heritage Park. The community garden was completed prior to the 2022 planting season and was fully occupied for the season.

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

Mesa Vista Park

After completing a tree assessment, several dangerous trees were identified, creating a risk potential to be great. These trees were removed. Restructuring in the form of landscaping and making this park more user friendly will be looked at in 2023.

Community Garden

Public Works crews built 24 raised beds, installed underground drip irrigation, storage shed and gazebo. All beds were utilized but one in the 2022 season.



ASHCROFT POOL:

General Overview

Despite a small delay in opening the pool due to a leak in the pool, it was nice to get back to normal! This year was a success! Lessons fully booked up with returning swimmers as well as new swimmers. The swim

lesson's waitlist was long but adding in sessions meant that the majority of people seeking lessons were able to take them. Aqua Fit remains a popular class and public swims are always well attended.

Theme nights were very popular and well attended and the kids had a great time. We had Water Balloon Battle, Slip and Slide, Mission Impossible, Aqua-Melon, Rainbow, Random Night and Soak a Guard/Food drive.

Hot Tub Replacement

The concrete shell and deck are in place. Mechanical and tiling work to commence in April 2023 with an anticipated opening in May 2023. A new sun-shade will be installed on the pool deck for the 2023 season.



DID YOU KNOW:
The Ashcroft Museum had 957 visitors during the summer of 2022.

CURLING RINK:

The Curling Club had another successful season and is also building its membership after the COVID-19 interruption; however, membership was down by four curlers from last year to 35 participating curlers. To gain momentum and build curling awareness the club hosted "Learn to Curl" events and engaged with students at Desert Sands Community School and Cache Creek Elementary School.

The Curling Club is a member of Curl BC and applies each year to host events in the community such as Provincial Play Downs, in addition the club submits grant applications to complete minor and major repairs or renovations to the Facility.

ASHCROFT MUSEUM:

The Ashcroft Museum hosted an eventful season under the direction of our new Curator Peter Konikow and summer student Giri Fournier.

The new Museum staff embraced their positions and delved into Ashcroft's history to gain a deeper knowledge of days gone by to share with guests that would visit the Museum over the course of the season. Among the daily visitors the Museum staff hosted two seniors groups, one from Lillooet the other from Kamloops, and two school groups. Visitors from around the world including Israel, Argentina and Italy.

The chart below clearly indicates the steady increase in the number of visitors at the Museum for the 2022 season as tourism resumes after the COVID-19 pandemic.

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
2021	34	46	83	87	118	77	105	550
2022	-	85	203	198	276	195	-	957

LEGACY RV PARK:

Legacy Park continues to grow in popularity and is not just attracting visitors from the local area and province but also from all over the world. Reservations throughout the off season continue to increase and the park is full most nights. The guests are enjoying the updated services and the tent sites are gaining popularity.

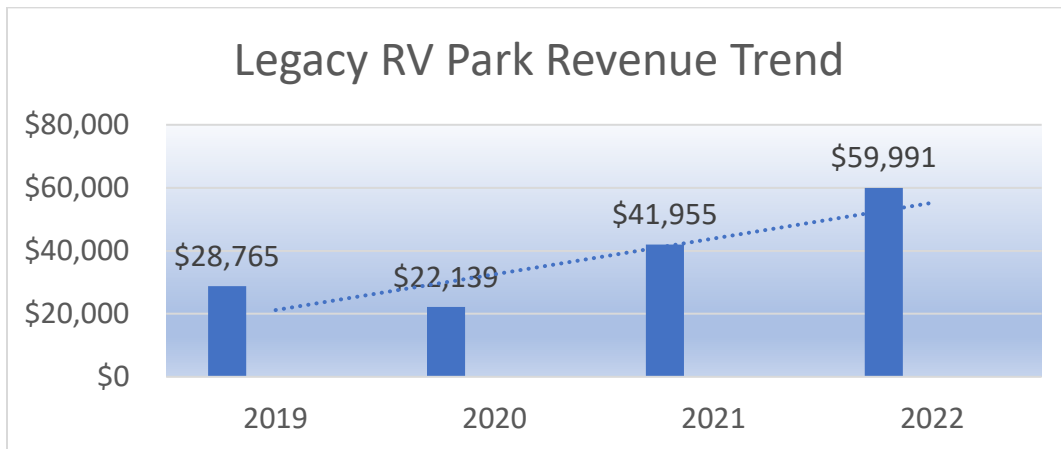
Throughout the season, regular maintenance and repair was undertaken by the Camp Host as is required in the contract. Public Works assists when items need repairs outside of the contract.

Meet Legacy Park’s camp host Barry Tripp. Barry is the RV parks greatest asset; he is truly an ambassador for tourism and has a laid back welcoming approach with the visitors. The park is building a returning clientele and revenues are showing an increasing trend. 2022 is the most successful year on record. Park revenues from May 1 – September 30, 2022 totalled \$59,991; this is an increase of \$18,036 over 2021 revenues for the park. Below – Barry Tripp, Camp Host and images of Legacy Park





For comparison purposes, 2021 was Legacy Park’s best year on record with revenues totalling \$46,542.00. It appears that our return on investment for Legacy Park and ongoing promotion and advertisement is proving to be profitable.



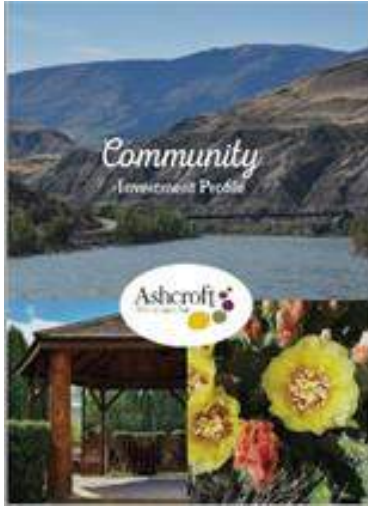
ECONOMIC DEVELOPMENT

The EDTC Working Group was re-established in January of 2022 to outline the priorities of Economic Development path for the community.

We supported local businesses in Ashcroft through free advertising in our Experience Ashcroft Pocket guide, radio ads promoting the community, videos on Global1, Support Local Shop Local campaigns on social media, LED sign and newsletters. As well as regular in-person visits and many phone conversations getting updates on how they were fairing and offering support whenever possible.

2022 HIGHLIGHTS

Community Investment Profile



The new Community Investment Profile highlights the community and provides an evaluation and demographic breakdown with relevant and up-to-date information that is readily available and accessible to all potential investors. The new Community Investment Profile adds a valuable component to the business package and the website.

Radio Ads

Radio ads were run once again this year inviting visitors to come and discover the many amenities Ashcroft had to offer. These ads ran on three Stingray stations over the course of three months starting in July and ending in September.



TV Ads

Two 30 second videos and two 15 second videos were aired across three channels, Global, CTV and CFJC over a three-month period. The videos generated a lot of attention as noted by businesses, local museum, and Visitor Centre.



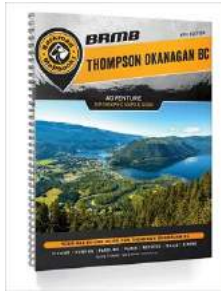
Outdoor Recreation



Business Opportunities

Paper and Other Media

We participated in two marketing initiatives in 2022: Backroad Map books, Landmark Media's Kelowna and Area Visitor Map and Beads Trail Experience Marketing.



Videos

Multiple videos were finally completed in 2022, creation of the videos had been delayed 2021 due to heavy smoke from the massive wildfires burning throughout the area. Two of videos were broadcast on Global1, the remaining videos will be aired in 2023.



Compilation-Four Seasons



Fall in Ashcroft



Industry in Ashcroft

Wayfinding Signage

The community previously had two billboards located on Hwy #1. The northbound one, located one km south of Ashcroft Manor, was in disrepair and needed replacement. The southbound one was non-existent. Through NDIT grant funding we were able to create new billboards with a fresh vibrant design.



Experience Ashcroft Pocket Guide



Three thousand guides were distributed throughout the region in 2022, the remaining 3000 guides will be distributed in spring of 2023. A digital version has been placed on the Village of Ashcroft website to reach provincial and international travelers.

Award: The Experience Ashcroft guide won the **BCEDA Economic Development Marketing Innovation Award 2021-2022**. The BCEDA Marketing Innovation (community less than 20,000 population) Award recognizes achievements in marketing initiatives that support economic development.

Attended the virtual 2022 BC Economic Summit Reconciliation & Resiliency: A Future for BC. The event highlighted success stories, lessons learned and cutting-edge ideas from a host of keynote speakers from local, regional, Indigenous, national and international experts in the field of Economic Development.

Love Ashcroft Program



Continuing to update the participating business profiles with their most current information through continuous contact with the NDIT Love Northern BC. In 2022, we added two new businesses to the website: The Bloomin’ Paint Brush and The Ashcroft Print Shop. We promoted the Love Ashcroft Program by engaging the community to participate in two promotional events this year, Summer Love Contest and Plaid Friday. The Summer Love Contest ran for one week in August. Participants could shop at any participating Love Ashcroft Business during that week to enter a draw for Love Ashcroft Swag. The campaign showed a total of **\$7,540.08** was spent in the seven participating Love Business.

The Plaid Friday Event was one day event to promote shopping local during the holidays. Shoppers could spend \$50 or more to qualify for one of five Love Ashcroft Swag items. This years Plaid Friday campaign showed a total of **\$9,439.29** was spent in the community. Both campaigns were highlighted through social media blasts, website, digital sign, and newspaper articles.



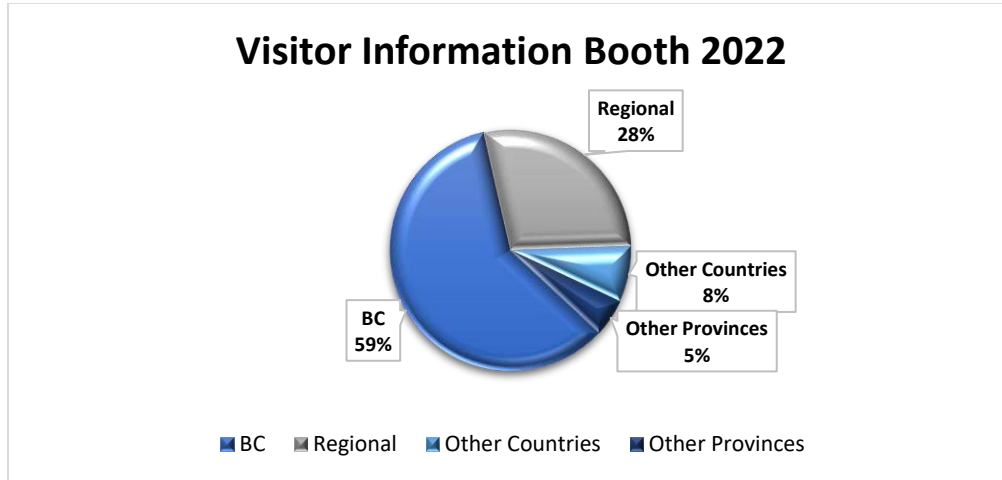
Façade Improvement Program



The NDIT Façade Improvement Program was utilized by one business this year. New vinyl siding, paint, awning cover, and window trim were added to the façade for the Ashcroft Bakery. The Village provides a 50% reimbursement grant up to a maximum of \$5,000 per building/project to improve business front upgrades in the downtown core. This program is invaluable to the community as it assisted our business to improve their façades thus making the downtown more appealing and inviting to visit, shop, walk and play. The Village will re-apply to the Façade Improvement Program in 2024 as there was not enough interest for 2023

Visitor Information Booth

We were able to open the VIB in 2022, after a two-year hiatus, with the help of six dedicated volunteers. The booth was open from June 17th to October 8th with part-time hours 6-7 days a week, dependent on volunteer availability. The Booth noted over 450 visitors from various countries and provinces, and the majority from within the region.



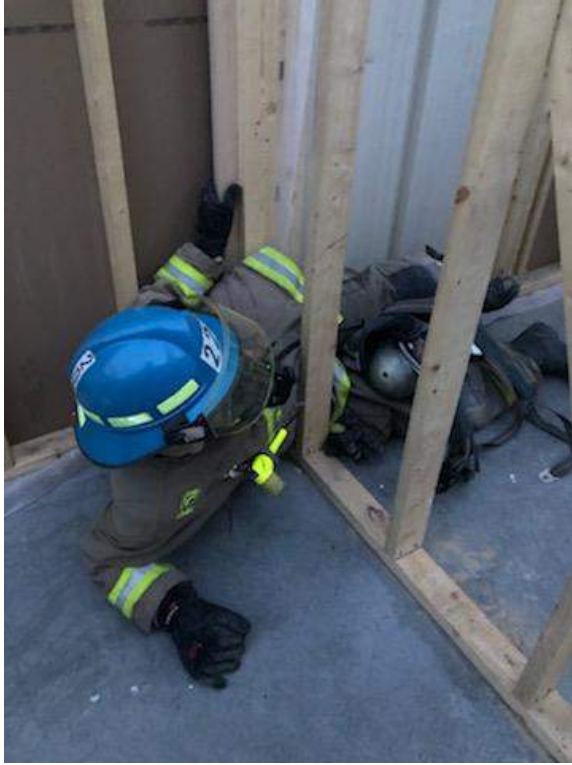
PROTECTIVE SERVICES

CALLS FOR SERVICE 2022

In 2022 we had 61 calls for service, that's down from 2021 where we had 74 total calls. 2022 will stand out as a year where we weren't so much challenged by fire calls, but we were challenged more on the medical front. With a shortage in ambulance crews and an opioid crisis that still plagues our province, this was a year that pushed the department out of its comfort zone. Most firefighters have their basic first aid through their employers and when the call comes in, we feel obligated to assist. We are not a first responder department, but we still feel we should go. Between medical events in town and highway rescue, a total of 5 fatal calls were attended by AFR.

TRAINING! WHERE ARE WE?

AFR is proud to say currently 6 of our firefighters have completed their exterior fire operations course, so many more are just an exam or two away from having theirs completed. It should be noted though, that even after the completion of the course, training never stops.



Above Training exercise

The Deputy Chief and training officer Greg Hiltz, along with Scott Venables, have been making the training sessions exciting. Scott comes to us from Provincial Fire and Safety, he is a very experienced firefighter with Kamloops Fire Rescue and practices with us routinely. He has also offered to assist should anything happen locally fire wise, he is just a phone call away and will come out if he's not on shift with Kamloops Fire Rescue.



Chief White and Captains for the day



AFR responding to a fire

Another service the Ashcroft Fire Rescue provides is Highway Rescue. Not all members of the Ashcroft Fire Rescue 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.

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



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

STRATEGIC PRIORITIES 2021

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 established the working group model to implement strategic priorities and move them forward. The Strategic Plan priorities for 2022 are noted below:

2021-2022 STRATEGIC PRIORITIES

PRIORITY #1	UPDATE EMERGENCY RESPONSE AND EVACUATION PLAN		
OBJECTIVE:	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	May 2021	Working Group
STEP #2	EXISTING DOCUMENT REVIEW	July 2021	Working Group/TNRD
STEP #3:	STAKEHOLDER/COMMUNITY ENGAGEMENT	March 2022	Working Group/Council
STEP #4:	DEVELOP PLAN	June 2022	Working Group
STEP #5:	REPORTING OUT/ PUBLIC EDUCATON	June 2022	Staff
STEP #6:	DETERMINE MEASURABLES	June 2022	Working Group
STEP #7:	REVIEW ANNUALLY		Staff/Council
The Working Group established timelines for completion when the scope of the project was solidified; however, this is a living document which may be amended from time to time.			

The scope of this project included:

- complete review of the current Emergency Response and Evacuation Plan
- discuss findings with Emergency Coordinator from TNRD
- establish guidelines for new plan

- draft new plan
- engage with community to gain feedback,
- adopt plan.
- Promote FireSmart program – IN COLLABORATION WITH ASHCROFT FIRE RESCUE - ONGOING

PROJECTED COMPLETED IN 2022

PRIORITY #2	STORM DRAINAGE / RUN OFF		
OBJECTIVE:	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	May 2021	Working Group
STEP #2:	DETERMINE AND SECURE FUNDING	September 2021	Staff
STEP #3:	SELECT ENGINEER TO COMPLETE STUDY	September 2021	Working Group
STEP #4:	DEVELOP PLAN TO MITIGATE EXISTING DRAINAGE ISSUES	March 2022	Engineer/Staff
STEP #5:	PUBLIC EDUCATION	Ongoing	Working Group
STEP #6:	SOURCE FUNDING TO INSTALL STORM DRAINAGE INFRASTRUCUTRE	December 2023	Engineer/Staff
The Working Group established timelines for completion when the scope of the project was solidified; however, this is a living document which may be amended from time to time.			

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). 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. Urban Systems is under contract to complete the study which is to be completed by spring 2022.

The scope of this project included:

- determine approximate cost and workplan for study

- apply for grant funding/budget line item if grant funding not approved – GRANT FUNDING NOT APPROVED
- contract engineers to undertake plan development
- review plan and suggest edits
- finalize plan and request council approval
- Request Meeting with Minister at UBCM to lobby for drainage funding.

PROJECT COMPLETE

PRIORITY #3	POTABLE WATER TO ASHCROFT INDIAN BAND		
OBJECTIVE:	Collaborate with the Ashcroft Indian Band(AIB) to determine capacity and feasibility for providing water to AIB.		
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	June 2021	Working Group
STEP #2:	DETERMINE AND SECURE FUNDING	TBD	AIB
STEP #3:	WORK WITH VOA AND AIB ENGINEERS	In-progress	Working Group
STEP #4:	MITIGATE EXISTING ISSUES (North Ashcroft Reservoir)	In-progress	VOA Staff
STEP #5:	IMPLEMENT CONSTRUCTION PHASE	TBD	Working Group
STEP #6:	CONNECT HOMES ON RESERVE TO SYSTEM	TBD	AIB
The Working Group established timelines for completion when the scope of the project was solidified; however, this is a living document which may be amended from time to time.			

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 ongoing demand 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.

AIB is waiting to secure funding prior to moving forward. Working Group is established and will begin work when AIB is ready to move forward.

The heat dome in 2021 demonstrated an increased demand for water in Ashcroft. As a result the Village is populating the existing water filtration trains with membranes. If AIB moves forward with this initiative, a third water filtration train will be required.

Negotiations are ongoing between the Village and AIB to determine the scope, cost and conditions of the Water Supply Agreement. Water is to be sold to AIB at cost (no profit margin). Cost to the residents of Ashcroft must remain nil.

PRIORITY IS ONGOING

<i>PRIORITY #4</i>	<i>NORTH ASHCROFT RESERVOIR</i>		
<i>OBJECTIVE:</i>	Work with existing property owner to purchase property for the twinning 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	March 2021	Working Group
STEP #2:	DETERMINE BUDGET FOR LAND	July 2021	Working Group
STEP #3:	APPLY FOR ALC EXCLUSION	December 2021	Staff
STEP #4:	PURCHASE LAND	April 2022	Staff
STEP #5:	ENGAGE ENGINEERS	TBD	Working Group
STEP #6:	DEVELOP PLANS	TBD	Working Group
STEP #7:	CONSTRUCTION PHASE	TBD	Staff
The Working Group established timelines for completion when the scope of the project was solidified; however, this is a living document which may be amended from time to time.			

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.

The scope of this project has been broken into two phases. Phase 1:

- Request property owner permission to survey land - COMPLETE

- Present survey to property owner and agree to proposed land for subdivision - COMPLETE
- Negotiate purchase price – COMPLETE
- Apply for ALC exclusion – IN-PROGRESS
- Subdivide property
- Purchase property

Phase 2 – to be determined by working group

WAITING FOR ALC APPROVAL

PRIORITY #5	TRAILS MASTER PLAN		
OBJECTIVE:	Develop a Trails Master Plan and collaborate with AIB to expand and connect our trail networks.		
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	March 2021	Staff/Council
STEP #2	SOURCE FUNDING	March 2021	Working Group
STEP #3	ENGAGE TRAIL PLANNER/BUILDER CONSULTANT	March 2021	Working Group
STEP #4:	STAKEHOLDER/COMMUNITY ENGAGEMENT	September 2021	Consultant/Working Group
STEP #5:	DEVELOP PLAN	December 2021	Consultant
STEP #6:	PRESENT DRAFT PLAN TO COMMUNITY FOR INPUT	Spring 2022	Consultant/Working Group
STEP #7:	FINALIZE PLAN	September 2022	Consultant/Council
STEP #8:	SOURCE FUNDING FOR TRAIL CONSTRUCTION	Ongoing	Staff
STEP #9:	REVIEW ANNUALLY	Ongoing	Staff/Council
The Working Group established timelines for completion when the scope of the project was solidified; however, this is a living document which may be amended from time to time.			

Quality of life and providing recreational opportunities are priorities for the Village. There are many existing natural trails that residents 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.

The scope of this project includes:

- Contract a consultant specializing in Trail planning and development – First Journey Trails
- Project is a budget item, grant sourcing is not required for planning
- Provide existing trail information to consultant
- Consultant to engage with community members individually or in groups
- Conduct Trail survey
- Develop draft plan
- Host community engagement and feedback session – to be held at draft plan presentation
- Review plan
- Finalize and approve plan

Draft Plan has been presented to the community for input and requires one last meeting between Council and the contractor to finalize and adopt the plan. Additional information required in regard to liability risk of the existing trails on crown land included in the plan.

<i>PRIORITY #6</i>	<i>COMMUNITY GARDEN - HERITAGE PARK AND TREE ASSESSMENT</i>		
<i>OBJECTIVE:</i>	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	April 2021	Staff/Council
STEP #2	SOURCE FUNDING	May 2021	Working Group
STEP #3	COLLABORATE / PARTNER WITH COMMUNITY GROUPS	April 2021	Working Group
STEP #4:	DEVELOP GARDEN LAYOUT/PLAN	May 2021	Working Group
STEP #5:	CONSTRUCT GARDEN - Begin	September 2021	Working Group
STEP #6:	DEVELOP GARDEN USER AGREEMENT/RULES	November 2021	Working Group
STEP #7:	COMPLETE GARDEN CONSTRUCTION	June 2022	Staff
The Working Group established timelines for completion when the scope of the project was solidified; however, this is a living document which may be amended from time to time.			

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 50th anniversary of incorporation. To celebrate Ashcroft’s 70th 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. The scope of the garden project increased in 2021 to include a redesign of the Pond, water wheel and surrounding area.

The scope of this project includes:

- Invite CIB participation
- Determine final location and size of garden
- Develop concept design
- Source and apply for grant funding
- Develop Garden rules, policy etc.
- Construct garden
- Develop concept drawing for pond and water wheel area redesign
- Source funding for redesign project

PRIORITY COMPLETE

<i>PRIORITY #7</i>	<i>ASHCROFT VOLUNTEER ASHCROFT FIRE RESCUE SUSTAINABILITY</i>		
<i>OBJECTIVE:</i>	Support AVFD Sustainability		
ESTABLISH WORKING GROUP – Members of Council, Staff, Ashcroft Fire Rescue members			
Actions:		Timeline for Completion	Primary Responsibility
STEP #1:	DETERMINE SCOPE OF THE PROJECT	May 2021	Working Group
STEP #2	UPDATE CONSTITUTION AND BYLAW	July 2021	Working Group
STEP #3	DEVELOP OPERATIONAL PROCEDURES & GUIDELINES	December 2022	Working Group
STEP #4:	DEVELOP REPORTING TEMPLATES	June 2021	Working Group
STEP #5:	SOURCE GRANT FUNDING	September 2021	Working Group
The Working Group established timelines for completion when the scope of the project was solidified; however, this is a living document which may be amended from time to time.			

The Ashcroft Volunteer Ashcroft Fire Rescue 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 Ashcroft Fire Rescue members do not have the capacity to fulfill.

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

Firehall upgrades grant successful \$688,000. Project costs are over budget, staff is working with the contractor for solutions

The scope of this project includes:

- Engage with FD and invite working group participation
- Review and rewrite FD Constitution
- Staff to update the FD Establishing Bylaw
- FD and WG review FD Establishing Bylaw prior to going before Council
- Source funding for Fire Hall upgrades, training, equipment etc. – FUNDING APPROVED
- Develop Safe Operating Procedures and Guidelines
- Establish better communications and relationship between the Village and the FD
- Design plan for firehall upgrades
- RFP and select contractor to complete the project

PRIORITY COMPLETE



Some members of the Heritage Park and Community Garden Working Group

PROJECT LIST BY STATUS OF PRIORITY

Area	Description	Priority	Cost	Est. Grant	Staffing	Status
Admin	Public Art Review & Policy	Critical	Staff time		Intern/CAO	Complete
Admin	Emergency Plan Update	Critical	Staff time		CFO/CAO	Complete
Admin	Good Neighbour Bylaw	Critical	Staff time		CAO/BEO	TBD
Admin	Voyent Alert System	Critical	1,200		All Admin Staff	Complete
Collaboration	Asset management collaborative	Critical	50,000	50,000	CFO/Cache Creek	Complete
Collaboration	AIB Water Project & Trails	Critical	30,000		CAO/CFO/DPW	In Progress
Collaboration	Intercommunity Bylaw Enforcement Officer	Critical	21,333		CAO	Established
Economic Development	Capacity Building & Ec Dev Officer	Critical	50,000	50,000	CAO/EDTC	Established
Economic Development	Business Façade	Critical	20,000	20,000	CAO/EDTC	Annual Ongoing
Economic Development	Update MOTI and Hwy. Signage	Critical	20,000.00	20,000	EDTC/CAO/CFO	In Progress
Economic Development	Love Ashcroft	Critical	1,200	1,200	CAO/EDTC	Annual Ongoing
Economic Development	Grant Writer	Critical	10,500	8,000	CFO	Annual Ongoing
Environment	EV Charging Lvl2 & Fast Charger	Critical	75,000	40,000	CFO/CAO	Complete
Equipment	Sweeper -	Critical	350,000		CFO/DPW	Complete
Equipment	Front end bucket for John Deer Tractor	Critical	6,000		CFO/DPW	Complete
Fire	Fire Training/equipment	Critical	52,000	52,000	FD/CAO/CFO	Complete
HARS	Heat Alert	Critical	25,000	25,000	CAO/EA	Compete
Parks & Playgrounds	Legacy Park Upgrades to Sewer & Elec	Critical	100,000		CFO/DPW	Complete

Parks & Playgrounds	Update old fire hall	Critical	5,000		DPW/PW	
Parks & Playgrounds	Hot Tub	Critical	172,000	126,000	CFO/DPW/PW	In Progress
Parks & Playgrounds	Trails Master Plan	Critical	30,000		CFO	Requires Adodption
Parks & Playgrounds	Community Garden - Fencing, soil, planters & boxes, water line	Critical	60,000	60,000	CFO/DPW/PW	In Progress
Sewage	STP Grating on Walkway	Critical	6,400		DPW/PW	Complete
Sewage	Lift station	Critical	1,380,000	1,380,000	CFO/DPW/CAO	Complete
Subdivision	Concluding	Critical	5,000		CAO	Complete
Subdivision	Storm Sewer - Storm Run Off	Critical	80,000		CAO/CFO	Complete
Transport	Rainbow Crosswalk	Critical	7,500		DPW/PW	Complete
Transport	Sidewalk access	Critical	10,000		DPW/PW	
Water	Reservoir Desert Hills property	Critical	3,821,000	2,801,939	CFO/CAO	In Progress
Water	Reservoir Ladder replacement & repairs	Critical	8,000		DPW/PW	In Progress
Water	WTP Intake project	Critical	833,000	533,333	CFO/DPW	Complete
Water	WTP Separator Project	Critical	175,000		CFO/DPW	Complete
Water	Reservoir - Survey, Land Purchase & ALC	Critical	100,000		CAO/CFO/DPW	In Progress
Buildings	Fire Hall Roof leak between truck bay and hall	High	25,000		DPW/PW	Complete
Buildings	Community Hall Signage -Mosaic	High	5,000		CAO	
Collaboration	Service Agreements/Shared Services	High			CAO/CFO/DPW	Ongoing
Parks & Playgrounds	Tree Inventory-- CIB Urban	High	-		CAO/CFO/DPW	Complete

Parks & Playgrounds	Dog Park - Hub Initiative	High	-		CAO	
Parks & Playgrounds	Evaluation of Heritage Park	High	-		DPW/PW	Complete
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	Ongoing
Cemetery	Upgrade Irrigation & beautification	Medium	60,000		DPW/PW	
Equipment	Mower	Medium	50,000		CFO/DPW	Complete
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	
Storm drainage	Remediate flooding near fire hall	Medium	5,000		DPW/PW	Complete
Buildings	Lady Minto- Fire Alarm -pull station	Low	30,000		DPW/CFO	
Buildings	Pave Apron	Low	7,000		DPW/CFO	Complete
Buildings	Lady Minto - Automatic Door	Low	15,000		DPW/PW	
Buildings	Renovate Firehall	Low	700,000	688,000	CFO/CAO/FC	In Progress
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	
Parks & Playgrounds	Parks and Rec Coordinator	Low	50,000		CAO/CFO/DPW	

SCHEDULE A - AUDITED FINANCIAL STATEMENTS

The following document is the Audited 2022 Financial Statement for the Village of Ashcroft



THE CORPORATION OF THE VILLAGE OF ASHCROFT

FINANCIAL STATEMENTS

December 31, 2022

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MANAGEMENT'S RESPONSIBILITY FOR REPORTING

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards. Consolidated 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 consolidated 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 consolidated financial statements.

The Audit Committee reviews the Village's consolidated 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 consolidated financial statements and the external auditors' report. The Mayor and Council take this information into consideration when approving the consolidated financial statements for issuance to the residents. The Mayor and Council also consider the engagement of the external auditors.

The consolidated 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



Yoginder Bhalla, CFO

03/27/2023
Date

INDEPENDENT AUDITOR'S REPORT

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

Opinion

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, 2022, and the consolidated statement 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 consolidated 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, 2022, 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.

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.

Grant Thornton LLP

Chartered Professional Accountants

Kamloops, Canada
March 27, 2023

THE CORPORATION OF THE VILLAGE OF ASHCROFT
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
December 31, 2022

FINANCIAL ASSETS	2022	2021
Cash and cash equivalents (Note 4)	\$ 1,383,062	\$ 1,076,605
Restricted cash and cash equivalents (Note 4)	3,391,818	3,024,821
Accounts receivable (Note 5)	447,120	657,809
Taxes and utilities receivable	<u>257,833</u>	<u>193,407</u>
	<u>5,479,833</u>	<u>4,952,642</u>
 LIABILITIES		
Accounts payable and accrued liabilities	615,074	541,374
Deferred revenue (Note 6)	<u>7,167</u>	<u>240,747</u>
	<u>622,241</u>	<u>782,121</u>
NET FINANCIAL ASSETS	<u>4,857,592</u>	<u>4,170,521</u>
 NON-FINANCIAL ASSETS		
Tangible capital assets (Note 7)	17,649,825	17,102,225
Prepaid expenses	<u>48,792</u>	<u>33,958</u>
	<u>17,698,617</u>	<u>17,136,183</u>
ACCUMULATED SURPLUS (Note 8)	<u>\$ 22,556,209</u>	<u>\$ 21,306,704</u>

COMMITMENTS AND CONTINGENCIES (Note 9)

APPROVED ON BEHALF OF MAYOR AND COUNCIL:



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, 2022**

	2022	2021
ACCUMULATED SURPLUS, beginning of year	\$ 21,306,704	\$ 19,863,904
ANNUAL SURPLUS	<u>1,249,505</u>	<u>1,442,800</u>
ACCUMULATED SURPLUS, end of year	<u>\$ 22,556,209</u>	<u>\$ 21,306,704</u>

See accompanying notes to financial statements.

THE CORPORATION OF THE VILLAGE OF ASHCROFT
CONSOLIDATED STATEMENT OF OPERATIONS
Year ended December 31, 2022

	Budget (Note 14)	2022	2021
REVENUES:			
Municipal taxation (Note 11)	\$ 1,551,784	\$ 1,708,939	\$ 1,521,930
Sales of services	1,252,080	1,283,021	1,357,164
Government transfers (Note 12)	2,117,000	1,890,446	2,058,671
Licenses, permits, penalties and fines	118,150	267,377	230,743
	<u>5,039,014</u>	<u>5,149,783</u>	<u>5,168,508</u>
EXPENSES:			
General government services	534,487	605,006	650,445
Protective services	161,382	195,138	218,257
Transportation services	669,134	695,143	643,895
Environmental and public health services	310,535	284,344	278,372
Recreational and cultural services	704,537	863,101	759,152
Water and sewer services	1,243,431	1,257,546	1,175,587
	<u>3,623,506</u>	<u>3,900,278</u>	<u>3,725,708</u>
ANNUAL SURPLUS	\$ 1,415,508	\$ 1,249,505	\$ 1,442,800

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, 2022

	Budget	2022	2021
ANNUAL SURPLUS	\$ 1,415,508	\$ 1,249,505	\$ 1,442,800
Acquisition of tangible capital assets	(2,812,000)	(1,161,195)	(2,444,573)
Amortization of tangible capital assets	564,000	613,595	577,111
Change in prepaid expenses	-	(14,834)	(9,417)
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	(832,492)	687,071	(434,079)
NET FINANCIAL ASSETS, beginning of year	4,170,521	4,170,521	4,604,600
NET FINANCIAL ASSETS, end of year	\$ 3,338,029	\$ 4,857,592	\$ 4,170,521

See accompanying notes to financial statements.

THE CORPORATION OF THE VILLAGE OF ASHCROFT
CONSOLIDATED STATEMENT OF CASH FLOWS
Year ended December 31, 2022

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES:		
Annual surplus	\$ 1,249,505	\$ 1,442,800
Non-cash changes to operations:		
Amortization	613,595	577,111
(Increase) decrease in:		
Accounts receivable	210,689	(184,209)
Taxes and utilities receivable	(64,426)	(30,777)
Prepaid expenses	(14,834)	(9,417)
Increase (decrease) in:		
Accounts payable	73,700	114,807
Tax sale proceeds payable	-	(283,958)
Deferred revenue	(233,580)	216,946
Cash flows from operations	<u>1,834,649</u>	<u>1,843,303</u>
CASH FLOWS FROM CAPITAL ACTIVITIES:		
Acquisition of tangible capital assets	<u>(1,161,195)</u>	<u>(2,444,573)</u>
Cash flows used in capital	<u>(1,161,195)</u>	<u>(2,444,573)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Statutory reserve fund	(230,601)	152,921
Reserve for future expenditures	(136,396)	273,262
Cash flows from (used in) investing	<u>(366,997)</u>	<u>426,183</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	306,457	(175,087)
CASH AND CASH EQUIVALENTS, beginning of year	<u>1,076,605</u>	<u>1,251,692</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 1,383,062</u>	<u>\$ 1,076,605</u>

See accompanying notes to financial statements.

THE CORPORATION OF THE VILLAGE OF ASHCROFT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2022

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.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES:

Basis of Presentation:

The consolidated financial statements are the responsibility of management and prepared 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.

Cash and Cash Equivalents:

The Village's cash and 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.

THE CORPORATION OF THE VILLAGE OF ASHCROFT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2022

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (continued):

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, contributions and other amounts 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 is recorded as revenue in the period when the related expenses are incurred, services performed, or the tangible capital assets are acquired. All other sources of revenue are recorded as services are provided.

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.

THE CORPORATION OF THE VILLAGE OF ASHCROFT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2022

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (continued):

Municipal Pension Plan:

The Village's pension plan follows the guidelines of the Municipal Pension Plan which is administered by the Province of British Columbia for all British Columbia municipalities. The Village and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers is responsible for administering the plan, including investment assets and administration of benefits. The plan is a multi-employer defined benefit plan. See Note 9 for further details.

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.

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.

Accrual Method:

The accrual method is used in accounting for all funds.

Segment disclosure

The accounting policies of the segments are the same as those described in the summary of significant accounting policies. The revenues and expenses that are directly attributable to a particular segment are allocated to that segment. Amounts that are directly attributable to a number of segments have been allocated on a reasonable basis.

The segments 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.

THE CORPORATION OF THE VILLAGE OF ASHCROFT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2022

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (continued):

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.

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.

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 3160 Public private partnerships

This section establishes standards on how to account for and report on public private partnerships. 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 3041 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.

THE CORPORATION OF THE VILLAGE OF ASHCROFT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2022

NOTE 4. CASH AND CASH EQUIVALENTS AND RESTRICTED CASH AND CASH EQUIVALENTS:

	2022	2021
Statutory Reserve Fund	\$ 2,331,387	\$ 2,100,786
Reserve for future expenditures	<u>1,060,431</u>	<u>924,035</u>
Restricted cash and cash equivalents	3,391,818	3,024,821
Unrestricted cash and cash equivalents	<u>1,383,062</u>	<u>1,076,605</u>
	<u>\$ 4,774,880</u>	<u>\$ 4,101,426</u>
Consists of:		
Cash	\$ 3,174,150	\$ 2,531,095
Investments in pooled money market funds (Market Value: \$1,600,730)	<u>1,600,730</u>	<u>1,570,331</u>
	<u>\$ 4,774,880</u>	<u>\$ 4,101,426</u>

NOTE 5. ACCOUNTS RECEIVABLE:

	2022	2021
Province of BC - Sewer Treatment Plant grant	\$ 80,738	\$ 273,590
Province of BC - Hot Tub Replacement grant	112,386	15,365
Other	<u>253,996</u>	<u>368,854</u>
	<u>\$ 447,120</u>	<u>\$ 657,809</u>

NOTE 6. DEFERRED REVENUE:

	2022	2021
Federal Gas Tax Agreement - Community Works Fund:		
Opening balance of unspent funds	\$ 11,352	\$ 11,301
Add: Amount received during the year	126,451	247,186
Interest earned	245	51
Less: Revenue recognized during the year	<u>(138,048)</u>	<u>(247,186)</u>
Closing balance of unspent funds	<u>-</u>	<u>11,352</u>
Other Funding:		
Interior Health - Heat Alert & Response Planning Project:		
Opening balance unspent funds	12,500	12,500
Less: Revenue recognized during the year	<u>(12,500)</u>	<u>-</u>
Closing balance of unspent funds	<u>-</u>	<u>12,500</u>
Sewer Revenue - Rural and Northern Communities Program:		
Opening balance of unspent funds	216,895	-
Add: Amount received during the year	-	417,379
Less: Revenue recognized during the year	<u>(209,728)</u>	<u>(200,484)</u>
Closing balance of unspent funds	<u>7,167</u>	<u>216,895</u>
Total	<u>\$ 7,167</u>	<u>\$ 240,747</u>

THE CORPORATION OF THE VILLAGE OF ASHCROFT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2022

NOTE 6. 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.

c) Rural and Northern Communities Program:

Clean Water and Wastewater funding is provided jointly by the Government of Canada and the Province of British Columbia. The use of the funding is established by a funding agreement between the local government and the Union of British Columbia Municipalities. Clean Water and Wastewater funding may be used towards eligible costs of the lift station replacement project as specified in the funding agreements.

NOTE 7. TANGIBLE CAPITAL ASSETS:

	2022	2021
Tangible capital assets consist of the following:		
Land	\$ 600,280	\$ 600,280
Pool, arena and other facilities	1,392,138	1,096,522
Buildings	662,492	695,438
Machinery and equipment	1,181,315	1,250,238
Roads	440,184	487,804
Storm sewer	356,981	362,226
Plants and facilities	12,119,146	11,690,538
Underground networks	897,289	919,179
	\$ 17,649,825	\$ 17,102,225

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, 2022

NOTE 8. ACCUMULATED SURPLUS:	2022	2021
Accumulated surplus consists of individual fund surpluses and reserves as follows:		
Surplus from operations	<u>\$ 1,514,566</u>	<u>\$ 1,179,658</u>
Invested in tangible capital assets	<u>17,649,825</u>	<u>17,102,225</u>
Statutory reserve funds:		
Capital works reserve	2,164,371	1,936,297
Machinery and equipment replacement reserve	<u>167,016</u>	<u>164,489</u>
	<u>2,331,387</u>	<u>2,100,786</u>
Reserves for future expenditure:		
General	363,309	363,309
Fire department	387	385
Roads	58,866	57,622
Transit	95,357	94,256
Water	66,504	66,504
Sewer	<u>476,008</u>	<u>341,959</u>
	<u>1,060,431</u>	<u>924,035</u>
	<u>\$ 22,556,209</u>	<u>\$ 21,306,704</u>

NOTE 9. COMMITMENTS AND CONTINGENCIES:

- a) **Operation and Maintenance Agreement:**
The Village has an operating lease for a photocopier and maintenance agreements for the water treatment plant and sewer treatment plant.

Future minimum monthly payments as at December 31, 2022, are as follows:

2023	\$	44,331
2024		4,237
2025		4,237
2026		4,237
	<u>\$</u>	<u>57,042</u>

THE CORPORATION OF THE VILLAGE OF ASHCROFT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2022

NOTE 9. 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, 2022, the plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

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

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

The Village paid \$100,674 (2021 - \$100,982) for employer contributions to the plan in 2022.

The next valuation will be as at December 31, 2024, with results available in 2025.

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 Rural and Northern Communities Program grant in the prior 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 2/5 of the amount and a grant from Canada covering 3/5 of the amount for a total of \$1.38 million. Total costs on this project to the year-end date are \$1,109,471. Total amounts received as revenue from the grant to the year-end date are \$1,105,556.
- d) The Village was approved for an Investing in Canada Infrastructure Program grant in the current year for the retrofit of the Ashcroft Fire Department Hall. The total project is expected to cost \$688,609 over three years, with the grant covering 100% of the amount. Total costs on this project to the year-end date are \$46,698. Total amounts received as revenue from the grant to the year end date are \$39,313.
- e) The Village was approved for an Investing in Canada Infrastructure Program grant in the current year for the Ashcroft Hot Tub Replacement project. The total project is expected to cost \$174,200 over five years, with the grant covering 73.33% of the amount. Total costs on this project to the year-end date are \$197,816. Total amounts received as revenue from the grant to the year-end date are \$127,752. Additional project costs are to be covered by Village sources.

THE CORPORATION OF THE VILLAGE OF ASHCROFT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2022

NOTE 10. 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:

	2022	2021
BALANCE, beginning of year	\$ 66,157	\$ 64,054
Add:		
Proceeds from sale of plots and monuments	2,518	1,821
Interest earned	<u>1,427</u>	<u>282</u>
BALANCE, end of year	<u>\$ 70,102</u>	<u>\$ 66,157</u>
The perpetual care trust fund is represented by:		
Cash and short-term investments	\$ 70,384	\$ 66,439
Due to (from) General Revenue Fund	<u>(282)</u>	<u>(282)</u>
	<u>\$ 70,102</u>	<u>\$ 66,157</u>

NOTE 11. TAXATION REVENUE:

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

	2022	2021
Tax collected:		
General purposes	\$ 1,708,939	\$ 1,521,930
Collections for other governments	<u>1,228,330</u>	<u>1,099,856</u>
	<u>2,937,269</u>	<u>2,621,786</u>
Less transfers to other governments:		
Province of BC - school taxes	762,741	686,154
Thompson-Nicola Regional District	243,476	211,814
Thompson Regional Hospital District	117,492	105,131
Municipal Finance Authority	69	51
BC Assessment Authority	14,777	12,901
Policing	<u>89,775</u>	<u>83,805</u>
	<u>1,228,330</u>	<u>1,099,856</u>
	<u>\$ 1,708,939</u>	<u>\$ 1,521,930</u>

THE CORPORATION OF THE VILLAGE OF ASHCROFT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2022

NOTE 12. 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. In 2022 the Village received and recorded as revenue the following transfers:

	2022	2021
Operating transfers:		
Federal	\$ 248,228	\$ 299,754
Provincial	718,324	688,574
Other governments	395,013	315,353
	<u>1,361,565</u>	<u>1,303,681</u>
Capital transfers:		
Provincial	<u>528,880</u>	754,990
	<u>\$ 1,890,445</u>	<u>\$ 2,058,671</u>

NOTE 13. CASH FLOW INFORMATION:

During the year, the Village received \$104,314 (2021 - \$31,240) in interest income.

THE CORPORATION OF THE VILLAGE OF ASHCROFT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2022

NOTE 14. 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 Bylaw	Adjustments for capital transactions and transfers	Budget
REVENUES:			
Municipal taxation	\$ 1,551,784	\$ -	\$ 1,551,784
Sales of services	1,252,080	-	1,252,080
Government grants	2,117,000	-	2,117,000
Borrowings, licenses, permits, penalties and fines	118,150	-	118,150
Transfer from Surplus	694,684	(694,684)	-
	<u>5,733,698</u>	<u>(694,684)</u>	<u>5,039,014</u>
EXPENSES:			
General government services	534,487	-	534,487
Protective services	161,382	-	161,382
Transportation services	669,134	-	669,134
Environmental and public health services	310,535	-	310,535
Recreational and cultural services	704,537	-	704,537
Water and sewer services	1,243,431	-	1,243,431
Acquisition of tangible capital assets	1,779,200	(1,779,200)	-
Transfer to reserves	330,992	(330,992)	-
	<u>5,733,698</u>	<u>(2,110,192)</u>	<u>3,623,506</u>
ANNUAL SURPLUS	<u>\$ -</u>	<u>\$ 1,415,508</u>	<u>\$ 1,415,508</u>

**THE CORPORATION OF THE VILLAGE OF ASHCROFT
CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS
Year ended December 31, 2022**

	General							Water			Sewer			Totals	
	Land	Pool, Arena and Other	Buildings	Machinery & Equipment	Roads	Storm Sewer	Plants & Facilities	Underground Networks	Plants & Facilities	Underground Networks	Plants & Facilities	Underground Networks	2022	2021	
Cost															
Balance, beginning of year	\$ 600,280	\$ 2,421,682	\$ 2,125,482	\$ 2,623,787	\$ 7,355,470	\$ 530,323	\$ 11,270,781	\$ 1,321,839	\$ 3,221,339	\$ 771,987	\$ 32,543,980	\$ 30,147,407			
Add: Additions during the year	-	347,058	-	59,336	-	-	170,923	-	563,046	-	1,163,195	2,444,573			
Transfers	-	-	-	-	-	-	-	-	-	-	-	-			
Less: Disposals during the year	-	-	-	-	-	-	-	-	-	-	-	(48,000)			
Balance, end of year	600,280	2,768,770	2,125,482	2,683,123	7,355,470	530,323	11,441,704	1,321,839	3,805,187	771,987	33,705,175	32,543,960			
Accumulated amortization															
Balance, beginning of year	-	1,325,160	1,430,044	1,673,549	6,868,066	158,097	1,916,500	730,963	963,062	443,694	15,441,755	14,912,644			
Add: Amortization	-	51,472	32,946	128,259	47,620	5,245	267,142	14,170	69,021	7,720	813,696	577,111			
Less: Disposals during the year	-	-	-	-	-	-	-	-	-	-	-	(48,000)			
Balance, end of year	-	1,376,632	1,462,990	1,801,808	6,915,286	173,342	2,075,642	745,133	1,052,103	451,414	16,055,350	15,441,755			
Net Book Value of Tangible Capital Assets	\$ 600,280	\$ 1,392,139	\$ 662,492	\$ 1,181,315	\$ 440,184	\$ 356,981	\$ 9,366,062	\$ 576,706	\$ 2,753,084	\$ 320,583	\$ 17,649,825	\$ 17,102,225			

Included in Pool, Arena and Other (General) is \$244,514 (2021 - \$67,623) of tangible capital assets under construction. These assets have not been amortized.
 Included in Plants & Facilities (Water) is \$Nil (2021 - \$323,979) of tangible capital assets under construction. These assets have not been amortized.
 Included in Plants & Facilities (Sewer) is \$1,109,471 (2021 - \$567,662) of tangible capital assets under construction. These assets have not been amortized.

See accompanying notes to financial statements.

THE CORPORATION OF THE VILLAGE OF ASHCROFT
STATEMENT OF FINANCIAL ACTIVITIES - SEGMENTED
 Year ended December 31, 2022

	Government Services	Protective Services	Transportation Services	Environmental & Public Health Services	Recreational & Cultural Services	Water Services	Sewer Services	Reserve Funds	Total 2022	Total 2021
REVENUES:										
Municipal taxation	\$ 1,543,323	\$ -	\$ -	\$ -	\$ -	\$ 83,459	\$ 82,157	\$ -	\$ 1,708,939	\$ 1,521,930
Sales of services	12,806	1,159	-	125,743	142,138	546,570	454,905	-	1,283,021	1,357,164
Government transfers	826,395	33,493	2,110	361,520	-	138,047	528,880	-	1,890,445	2,058,671
Borrowings, licenses, permits, penalties and fines	24,434	-	-	-	-	-	2,190	-	26,624	19,866
Interest income	79,773	-	-	-	-	11,416	762	12,363	104,314	31,726
Donations and miscellaneous	111,792	2,315	-	-	18,840	3,493	-	-	136,440	179,151
	<u>2,598,223</u>	<u>36,967</u>	<u>2,110</u>	<u>487,263</u>	<u>160,978</u>	<u>782,985</u>	<u>1,066,894</u>	<u>12,363</u>	<u>5,149,783</u>	<u>5,168,508</u>
EXPENSES:										
Consulting and professional (recovery)	43,905	(19,357)	-	55,562	-	-	12,893	-	93,003	70,959
Grants	5,988	-	-	-	-	-	-	-	5,986	4,400
Insurance	21,817	2,610	323	-	20,644	31,317	10,461	-	87,172	85,701
Interest	-	-	-	-	-	-	-	-	-	-
Office and administration	159,540	-	(67)	4,423	456	4,338	3,000	-	171,690	255,806
Amortization	265,842	-	-	-	-	271,312	76,741	-	613,595	577,109
Repairs and maintenance	18,833	-	126,134	111,889	127,632	168,382	80,237	-	633,107	503,543
Salaries and benefits	650,493	43,473	387,660	80,441	437,477	78,857	96,063	-	1,764,479	1,632,517
Supplies and materials	-	127,987	98,278	(458)	7,897	3,752	667	-	238,163	289,680
Utilities and telephone	15,680	12,160	45,438	-	99,733	86,845	33,577	-	303,433	305,991
Overhead allocations	(576,780)	26,260	37,356	52,488	169,572	132,948	156,156	-	-	-
	<u>605,006</u>	<u>195,136</u>	<u>695,143</u>	<u>284,344</u>	<u>863,451</u>	<u>787,751</u>	<u>469,795</u>	<u>-</u>	<u>3,900,628</u>	<u>3,725,708</u>
EXCESS (DEFICIENCY)										
REVENUES OVER EXPENSES	1,993,217	(156,171)	(693,033)	202,919	(702,473)	(4,766)	599,099	12,363	1,249,155	1,442,800
INTERFUND TRANSFERS	(1,568,996)	158,171	693,033	(202,919)	702,473	-	-	218,236	-	-
ANNUAL SURPLUS	\$ 424,221	\$ -	\$ -	\$ -	\$ -	\$ (4,766)	\$ 599,099	\$ 230,601	\$ 1,249,155	\$ 1,442,800

See accompanying notes to financial statements.

THE CORPORATION OF THE VILLAGE OF ASHCROFT
STATEMENT OF FINANCIAL ACTIVITIES - SEGMENTED
 Year ended December 31, 2021

	Government Services	Protective Services	Transportation Services	Environmental & Public Health Services	Recreational & Cultural Services	Water Services	Sewer Services	Reserve Funds	Total 2021
REVENUES:									
Municipal taxation	\$ 1,356,314	\$ -	\$ -	\$ -	\$ -	\$ 33,459	\$ 82,157	\$ -	\$ 1,521,930
Sales of services	21,810	113,199	-	128,526	103,398	539,376	450,855	-	1,357,164
Government grants	739,823	28,000	1,319	287,353	-	496,630	505,546	-	2,058,671
Borrowings, licenses, permits, penalties and fines	19,866	-	-	-	-	-	-	-	19,866
Interest income	17,762	-	-	-	-	6,648	425	6,891	31,726
Donations and miscellaneous	152,658	843	-	-	14,057	3,483	8,110	-	179,161
	<u>2,308,233</u>	<u>142,042</u>	<u>1,319</u>	<u>415,879</u>	<u>117,455</u>	<u>1,129,596</u>	<u>1,047,093</u>	<u>6,891</u>	<u>6,168,508</u>
EXPENSES:									
Consulting and professional (recovery)	18,113	(15,428)	-	59,124	-	-	9,150	-	70,969
Grants	4,400	-	-	-	-	-	-	-	4,400
Insurance	25,998	2,768	362	-	19,049	28,150	9,374	-	85,701
Interest	-	-	-	-	-	-	-	-	-
Office and administration	245,828	320	34	4,709	618	4,299	-	-	265,808
Amortization	252,634	-	-	-	-	251,902	72,573	-	677,109
Repairs and maintenance	34,551	-	82,889	97,540	61,461	153,642	73,460	-	503,543
Salaries and benefits	606,253	28,306	343,640	63,731	428,320	86,740	75,527	-	1,632,517
Supplies and materials	-	164,583	118,408	2,712	3,318	651	-	-	289,680
Utilities and telephone	18,121	10,628	70,554	-	83,032	92,006	31,860	-	305,991
Overhead allocations	(555,612)	27,228	28,006	50,556	163,356	131,256	155,208	-	-
	<u>650,286</u>	<u>218,415</u>	<u>643,895</u>	<u>278,372</u>	<u>759,152</u>	<u>748,646</u>	<u>426,942</u>	<u>-</u>	<u>3,725,708</u>
EXCESS (DEFICIENCY)									
REVENUES OVER EXPENSES	1,657,947	(76,373)	(642,576)	137,507	(641,697)	380,950	620,151	6,891	1,442,800
INTERFUND TRANSFERS	(1,053,327)	76,373	642,576	(137,507)	641,697	-	-	(159,812)	-
ANNUAL SURPLUS	\$ 594,620	\$ -	\$ -	\$ -	\$ -	\$ 380,950	\$ 620,151	\$ (152,921)	\$ 1,442,800

See accompanying notes to financial statements.

THE CORPORATION OF THE VILLAGE OF ASHCROFT
GENERAL REVENUE FUND
STATEMENT OF FINANCIAL POSITION
December 31, 2022
(Unaudited)

FINANCIAL ASSETS	2022	2021
Cash	<u>\$ 3,174,150</u>	<u>\$ 2,531,095</u>
Investments in pooled money market funds	<u>327,413</u>	<u>321,195</u>
Receivables:		
Taxes and utilities	257,833	193,407
General	<u>366,382</u>	<u>384,219</u>
	<u>624,215</u>	<u>577,626</u>
	<u>4,125,778</u>	<u>3,429,916</u>
LIABILITIES		
Accounts payable and accrued liabilities	368,550	284,579
Accrued wages and employee benefits	246,919	257,191
Deferred revenue	-	23,852
Due to (from) Own Funds:		
Water Revenue Fund	340,656	273,295
Sewer Revenue Fund	431,850	340,289
Machinery and Equipment Replacement Reserve Fund	33,968	33,968
Perpetual Care Trust Fund	(282)	(282)
Capital Works Reserve Fund	<u>1,646,440</u>	<u>1,428,202</u>
	<u>3,068,101</u>	<u>2,641,094</u>
NET FINANCIAL ASSETS	<u>1,057,677</u>	<u>788,822</u>
NON-FINANCIAL ASSETS		
Tangible capital assets	4,633,390	4,492,508
Prepaid expenses	<u>48,792</u>	<u>33,958</u>
	<u>4,682,182</u>	<u>4,526,466</u>
ACCUMULATED SURPLUS	<u>\$ 5,739,859</u>	<u>\$ 5,315,288</u>

THE CORPORATION OF THE VILLAGE OF ASHCROFT
GENERAL REVENUE FUND
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
Year ended December 31, 2022
(Unaudited)

	Budget	2022	2021
REVENUES:			
Municipal taxation	\$ 1,385,784	\$ 1,543,323	\$ 1,356,314
Sales of services	263,080	281,546	366,933
Government transfers:			
Unconditional transfers from Provincial Government	460,000	565,704	433,000
Unconditional transfers from Local Government	295,000	361,520	287,353
Conditional transfers from regional and other governments	992,000	296,295	336,142
Borrowings, licenses, permits, penalties and fines:			
Professional and business licenses	10,000	10,140	9,810
Other	700	2,315	843
Animal violation	150	-	-
Interest received	30,000	79,773	17,762
Penalties and interest on taxes	12,500	24,434	19,866
Rentals	12,000	15,861	13,089
Donations and other	33,000	104,630	42,670
Tax sale fees	500	-	101,147
	<u>3,494,714</u>	<u>3,285,541</u>	<u>2,984,929</u>
EXPENSES (Schedule 3)	<u>2,380,075</u>	<u>2,642,732</u>	<u>2,550,121</u>
EXCESS OF REVENUES OVER EXPENSES	1,114,639	642,809	434,808
TRANSFER TO STATUTORY RESERVE FUNDS	<u>(196,943)</u>	<u>(218,238)</u>	<u>159,812</u>
ANNUAL SURPLUS	917,696	424,571	594,620
ACCUMULATED SURPLUS, beginning of year	<u>5,315,288</u>	<u>5,315,288</u>	<u>4,720,668</u>
ACCUMULATED SURPLUS, end of year	<u>\$ 6,232,984</u>	<u>\$ 5,739,859</u>	<u>\$ 5,315,288</u>

THE CORPORATION OF THE VILLAGE OF ASHCROFT
GENERAL REVENUE FUND
STATEMENT OF EXPENSES
Year ended December 31, 2022
(Unaudited)

	Budget	2022	2021
General Government Services:			
Legislative Expense:			
Council indemnities and expenses	\$ 50,000	\$ 47,835	\$ 47,835
General Administration Expenses:			
Office	52,000	53,438	51,863
Building operation and maintenance	32,500	31,330	29,226
Legal and professional	42,000	43,905	18,113
Salaries and employee benefits	589,250	650,483	606,253
Other General Government Expenses:			
Amortization	240,000	265,542	252,634
Asset management program	2,500	3,506	37,203
Travel	5,000	4,365	111
Insurance	26,000	21,817	25,998
Election and referendum	12,500	8,286	-
Grants to organizations	10,908	5,986	4,400
Sundry	47,600	45,243	39,096
Tax sale	1,000	50	93,325
Less amounts transferred to other services	(576,771)	(576,780)	(555,612)
	<u>534,487</u>	<u>605,006</u>	<u>650,445</u>
Protective Services:			
Administration	30,454	26,838	26,427
Volunteer stipends and benefits	37,600	39,181	36,016
Building operation and maintenance	10,700	12,161	10,628
Equipment	45,700	41,906	52,565
Emergency measures	1,200	26,016	70,618
Building inspection	4,414	4,414	4,414
Animal pest control	1,500	364	1,509
Bylaw officer (recovery)	10,000	17,280	(7,506)
Sundry	19,814	26,978	23,586
	<u>161,382</u>	<u>195,138</u>	<u>218,257</u>
Transportation Services:			
Administration	328,234	365,535	310,344
Equipment operation and maintenance	49,000	90,165	110,075
Building operation and maintenance	57,000	59,390	63,876
Road and street maintenance	165,000	103,959	102,875
Street lighting	56,000	49,969	47,767
Traffic services	11,900	26,125	8,958
Sundry	2,000	-	-
	<u>669,134</u>	<u>695,143</u>	<u>643,895</u>
Environmental and Public Health Services:			
Garbage and waste collection	144,262	152,805	144,729
Cemetery	21,027	20,847	18,680
Planning and zoning	1,000	-	-
Community development	93,200	82,034	86,928
Natural resource development	8,796	8,083	7,773
Tourism and promotion	3,000	-	-
Sundry	39,250	20,575	20,262
	<u>310,535</u>	<u>284,344</u>	<u>278,372</u>
Recreational and Cultural Services:			
Administration	269,321	303,355	272,591
Community hall	17,400	13,618	10,533
Lady Minto building	21,410	19,026	18,200
Swimming pool	112,070	158,227	163,669
Arena	121,600	186,701	132,462
Parks and playgrounds	96,500	129,123	94,909
Historic sites	5,613	2,245	8,578
Museum	55,623	40,979	49,329
Curling club	5,000	10,177	8,881
Community garden (recovery)	-	(350)	-
	<u>704,537</u>	<u>863,101</u>	<u>759,152</u>
TOTAL EXPENSES	\$ 2,380,075	\$ 2,642,732	\$ 2,550,121

THE CORPORATION OF THE VILLAGE OF ASHCROFT
WATER REVENUE FUND
STATEMENT OF FINANCIAL POSITION
December 31, 2022
(Unaudited)

FINANCIAL ASSETS	2022	2021
Investments in pooled money market funds	\$ 582,232	\$ 571,176
Due from Own Funds:		
General Revenue Fund	<u>340,656</u>	<u>273,295</u>
	922,888	844,471
 LIABILITIES		
Accounts Payable	<u>-</u>	<u>-</u>
 NET FINANCIAL ASSETS	922,888	844,471
Tangible capital assets	<u>9,942,770</u>	<u>10,043,158</u>
 ACCUMULATED SURPLUS	\$ 10,865,658	\$ 10,887,629

THE CORPORATION OF THE VILLAGE OF ASHCROFT
WATER REVENUE FUND
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
Year ended December 31, 2022
(Unaudited)

	Budget	2022	2021
REVENUES:			
Municipal taxation - water levy	\$ 83,500	\$ 83,459	\$ 83,459
Sale of services	539,000	546,570	539,376
Government transfers	120,000	138,047	496,630
Other revenues	16,300	14,909	10,130
	<u>758,800</u>	<u>782,985</u>	<u>1,129,595</u>
EXPENSES:			
Maintenance and administration	517,980	533,644	496,743
Amortization	251,000	271,312	251,902
	<u>768,980</u>	<u>804,956</u>	<u>748,645</u>
ANNUAL SURPLUS (DEFICIT)	(10,180)	(21,971)	380,950
ACCUMULATED SURPLUS, beginning of year	<u>10,887,629</u>	<u>10,887,629</u>	<u>10,506,679</u>
ACCUMULATED SURPLUS, end of year	<u>\$ 10,877,449</u>	<u>\$ 10,865,658</u>	<u>\$ 10,887,629</u>

THE CORPORATION OF THE VILLAGE OF ASHCROFT
SEWER REVENUE FUND
STATEMENT OF FINANCIAL POSITION
December 31, 2022
(Unaudited)

FINANCIAL ASSETS	2022	2021
Investments in pooled money market funds	\$ 40,106	\$ 39,345
Account receivable	80,738	273,590
Due from Own Funds: General Revenue Fund	431,850	340,289
	552,694	653,224
 LIABILITIES		
Deferred revenue	7,167	216,895
 NET FINANCIAL ASSETS	545,527	436,329
Tangible capital assets	3,073,667	2,566,561
 ACCUMULATED SURPLUS	\$ 3,619,194	\$ 3,002,890

THE CORPORATION OF THE VILLAGE OF ASHCROFT
SEWER REVENUE FUND
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
 Year ended December 31, 2022
(Unaudited)

	Budget	2022	2021
REVENUES:			
Municipal taxation - sewer levy	\$ 82,500	\$ 82,157	\$ 82,157
Sale of services	450,000	454,905	450,855
Government transfers	250,000	528,880	505,546
Other revenues	3,000	2,952	8,535
	<u>785,500</u>	<u>1,068,894</u>	<u>1,047,093</u>
EXPENSES:			
Maintenance and administration	401,451	375,849	354,369
Amortization	73,000	76,741	72,573
	<u>474,451</u>	<u>452,590</u>	<u>426,942</u>
ANNUAL SURPLUS	311,049	616,304	620,151
ACCUMULATED SURPLUS, beginning of year	<u>3,002,890</u>	<u>3,002,890</u>	<u>2,382,739</u>
ACCUMULATED SURPLUS, end of year	<u>\$ 3,313,939</u>	<u>\$ 3,619,194</u>	<u>\$ 3,002,890</u>

THE CORPORATION OF THE VILLAGE OF ASHCROFT
STATUTORY RESERVE FUNDS
STATEMENT OF FINANCIAL POSITION
December 31, 2022
(Unaudited)

FINANCIAL ASSETS

	Machinery and Equipment Replacement Reserve	Capital Works Reserve	Total 2022	Total 2021
Investments in pooled money market funds	\$ 133,048	\$ 517,931	\$ 650,979	\$ 638,616
Due from General Revenue Fund	<u>33,968</u>	<u>1,646,440</u>	<u>1,680,408</u>	<u>1,462,170</u>
	\$ 167,016	\$ 2,164,371	\$ 2,331,387	\$ 2,100,786

RESERVES

BALANCE, beginning of year	\$ 164,489	\$ 1,936,297	\$ 2,100,786	\$ 2,253,707
REVENUE: Interest earned	2,527	9,836	12,363	6,891
TRANSFERS (TO) FROM GENERAL REVENUE FUND	<u>-</u>	<u>218,238</u>	<u>218,238</u>	<u>(159,812)</u>
BALANCE, end of year	\$ 167,016	\$ 2,164,371	\$ 2,331,387	\$ 2,100,786

THE CORPORATION OF THE VILLAGE OF ASHCROFT
COVID-19 SAFE RESTART GRANTS FOR LOCAL GOVERNMENTS
STATEMENT OF GRANT EXPENDITURES
Year ended December 31, 2022
(Unaudited)

	2022	2021
REVENUES:		
Initial funds received	<u>\$ -</u>	<u>\$ -</u>
EXPENSES:		
Additional cleaning supplies	12,000	14,618
Additional pool staff	10,000	-
Budgetary revenue shortfall - Arena Revenue	-	15,000
Budgetary revenue shortfall - Facility Rentals	-	10,000
Budgetary revenue shortfall - Legacy Park Campground	-	5,000
Budgetary revenue shortfall - Pool Revenue	10,000	10,000
Budgetary revenue shortfall - Utilities Revenue	-	6,860
Bylaw role	21,000	21,206
Computer & technology	15,000	13,840
Enhanced cleaning contracts	-	5,000
Emergency measures - preventative & operational	1,200	1,200
Increased postage for notices	-	5,000
Other costs	15,000	45,000
Protective service - Fire Hall Renovation Project	25,000	-
	<u>109,200</u>	<u>152,724</u>
DEFICIT OF REVENUES OVER EXPENSES	<u>(109,200)</u>	<u>(152,724)</u>
FUNDS REMAINING, beginning of year	<u>375,682</u>	<u>528,406</u>
FUNDS REMAINING, end of year	<u>\$ 266,482</u>	<u>\$ 375,682</u>