VILLAGE OF PORT ALICE COUNCIL MEETING AGENDA

TO BE HELD WEDNESDAY MAY 10, 2023, at 6:00 pm AT COUNCIL CHAMBERS, VILLAGE OFFICE

(1) **CALL TO ORDER**

> We are privileged to acknowledge that this meeting is being held on the traditional territory of the Quatsino First Nations.

(2) **ADOPTION OF AGENDA:**

> THAT the Agenda for the Meeting of the Village of Port Alice for May 10, 2023, be approved; AND THAT all delegations, reports, correspondence, and other information set to the agenda be received.

MINUTES: (3)

Pg 3-4

Pg 5

Pg 7

Pg 9-21

Pg 23

Pg 49

a.) THAT the Minutes from the Regular Meeting of April 26, 2023, be approved.

(5) **NEW BUSINESS:**

Motions brought forward from the Closed Council Meeting on May 4, 2023

a.) IC 15-23 THAT the Mayor and Council approve the 2022 Draft Financial Statements

b.) IC 16-23 THAT the Village of Port Alice accepts the proposal from K'awat'si Construction Company for replacing the facia and trim at the Community Centre building

(6) **COMMUNICATIONS:**

a.) Letter to Mayor, Council, and Staff

April 25, 2023, Letter from Gail Lind, Resident

b.) North Vancouver Island Emergency Rescue Plan for Locations Outside of Established Emergency Local Service Areas

May 1, 2023, Communication from Patrick Donaghy

(7) **REPORTS:**

a.) Fire Chief's Monthly Report - April 2023

April 30, 2023, Report from Jerry Rose, Fire Chief

b.) Financial Statements Pg 17-48 May 5, 2023, Statements from Chan, Nowosad, Boates Auditors

> **BYLAWS:** (8)

> > a.) Village of Port Alice Growing Communities Fund Reserve

Recommendation: That Bylaw 680 receive fourth reading and adoption.

b.) Village of Port Alice Property Tax Rates Bylaw No. 681, 2023 Pg 51-52

Recommendation: That Bylaw No. 681 receive fourth reading and adoption.

c.) Village of Port Alice Garbage Removal Bylaw No 682 Pg 53-58

Recommendation: That Bylaw No. 682 receive first, second, and third reading.

VILLAGE OF PORT ALICE COUNCIL MEETING AGENDA



TO BE HELD WEDNESDAY MAY 10, 2023, at 6:00 pm AT COUNCIL CHAMBERS, VILLAGE OFFICE

(9) QUESTION PERIOD:

(10) ADJOURNMENT:

THAT the meeting of the Village of Port Alice Council held May 10, 2023, be adjourned

INFORMATION ITEMS:

- a.) May 2, 2023, Letter, re StrongerBC Future Ready Action Plan, Ministry of Post-Secondary Education and Future Skills
- **b.)** April 25, 2023, Media Release, NIC takes home national award for excellence in Global Education

VILLAGE OF PORT ALICE COUNCIL **REGULAR MEETING MINUTES**

WEDNESDAY APRIL 26, 2023 AT COUNCIL CHAMBERS, VILLAGE OFFICE



Present

Mayor Kevin Cameron Councillor Holly Aldis Councillor Sean Watson **Councillor David Stewart** Councillor Russell Murray

Staff

Bonnie Danyk CAO / CFO Ryan Nicholson, Ec Dev Officer Tanya Spafford, Admin Assistant

Call to order 6:00 pm

ADOPTION OF AGENDA:

Moved, Seconded and CARRIED 35/23

Adoption of Agenda

THAT the Agenda for the Meeting of the Village of Port Alice for April 26, 2023, be approved; AND THAT all delegations, reports, correspondence, and other information set to the agenda be

received with the deletion of the Draft Financial Statements.

DELEGATION:

36/23

Minutes of April 12, 2023

MINUTES:

Moved, Seconded and CARRIED

THAT the Minutes from the Council Meeting of March 22, 2023, be approved.

OLD BUSINESS:

COMMUNICATIONS:

Celebrate Canada Funding Application

March 29, 2023, Letter from David R. Burton, Regional Director General Canadian Heritage

37/23

REPORTS:

SCADA

SCADA System

system update

April 14, 2023, Report from Bonnie Dany, CAO/CFO

THAT a new SCADA system be purchased and installed at a cost of \$40,000 for the Sewer

Treatment Plant.

Economic Development Update

April 20, 2023, Report from Ryan Nicholson, Ec Dev Officer

<u>Draft Financial Statements - Postponed to May 10, 2023</u>

April 26, 2023, Draft Statements

38/23

Bylaw 678

BYLAWS: Financial

Plan

Village of Port Alice Financial Plan 2023-2027 Bylaw No. 678, 2023.

Moved, Seconded and CARRIED

That Bylaw 678 receive fourth reading and adoption.

Village of Port Alice Growing Communities Fund Reserve, Bylaw 680

39/23 Bylaw

680, Growing Communities Fund Reserve Moved, Seconded and CARRIED

That Bylaw 680 receive first, second, and third reading.

Village of Port Alice Property Tax Rates Bylaw No. 681, 2023

40/23 Bylaw 681 Tax Rate Moved, Seconded and CARRIED

That Bylaw No. 681 receive first, second, and third reading.

QUESTION PERIOD:

ADJOURNMENT:

Moved, Seconded and CARRIED

41/23 Adjournment

THAT the Regular meeting of the Village of Port Alice held April 26, 2023, be adjourned at 6:56pm.

I hereby certify the preceding to be a true and correct account of the Regular meeting of the Village of Port Alice Council held April 26, 2023.

Mayor	Chief Administrative Officer

Motion brought forward from the Closed Council Meeting on May 4, 2023

IC 15-23 **THAT** the Mayor and Council approve the 2022 Draft Financial Statements.

IC 16-23 **THAT** the Village of Port Alice accepts the proposal from K'awat'si Construction Company for replacing the facia and trim at the Community Centre building.

Gail Lind PO Box 527 Port Alice, BC VON 2NO

Email: gaildlind@outlook.com

April 25, 2023

Mayor, Council and Village Staff PO Box 130 Port Alice, BC VON 2NO

Dear Mayor, Council and Village Staff

I would like to thank this Village Council and Staff for your efforts and good work to revitalize our beautiful Village. I really appreciate the upgrades to the sea walk and the new pathway to Jeune Landing. It is great for walking and jogging on.

The ongoing work down at Lion's park and marina facilities is also an asset that will continue to do the community well into the future.

Port Alice has survived a major economic shift and a pandemic. The community has attracted many new comers who are bringing new life to the older homes and a strong feeling of hope for the future of Port Alice.

Once again, thank you all for your commitment to the Village of Port Alice.

Sincerely,

Gail Lind

THIS AGREEMENT is made as of the _____th day of ______, 2023. AMONG:

REGIONAL DISTRICT of MOUNT WADDINGTON

2044 McNeill Road, Port McNeill, BC VON 2RO

DISTRICT OF PORT HARDY

AND:

North Vancouver Island Emergency Rescue Plan for Locations Outside of Established Emergency Local Service Areas

	7500 Columbia 31. Box 68,
	Port Hardy, BC VON 2PO
AND);
	TOWN OF PORT McNEILL
	1775 Furney Place
	Port McNeill, B.C. VON 2RO
AND	
	VILLAGE OF ALERT BAY
	15 Maple Road
	Alert Bay, BC VON 1A0
AND	
	VILLAGE OF PORT ALICE
	1061 Marine Drive
	Port Alice, BC VON 2NO
AND	
	CAMPBELL RIVER SEARCH AND RESCUE SOCIETY
	261B Larwood Road
	Campbell River, BC V9W 1S3
	186
(Here	in after referred to as the "Parties")
	·
	· · · · · · · · · · · · · · · · · · ·
WHE	REAS:
Α.	Above would be a few and a
A.	there would be a benefit in the form of improved safety and fire protection for area
	residences from such an agreement between the local authorities of the Regional District
	of Mount Waddington and those that are parties to this agreement.
В.	the North Island Portional Emorgen Bland Land All Land
٥.	the North Island Regional Emergency Plan has established a mutual aid relationship with
	all local governments and First Nation Communities within the boundaries of the Regional
	District of Mount Waddington for incidents classified as Level 3 Response (Regional

Response) and to Level 2 (Local Emergency) or Level 1 (Site Response) emergencies

and/or disasters at the request of the affected party.

the Mount Waddington Regional Fire Departments' Emergency Services Agreement has established an operational mutual aid relationship with all Authorities Having Jurisdiction who manage fire departments within the boundaries of the Regional District of Mount Waddington.

NOW THEREFORE THIS AGREEMENT WITNESSES the Parties, in consideration of the agreements, premises and mutual promises contained in the agreement and other valuable consideration, the receipt and sufficiency of which is hereby acknowledged, agreed with one another as follows:

1. **DEFINITIONS**

In this agreement:

- 1.01. "Area of Jurisdiction" means the territorial area over which each party has legal authority to provide emergency services.
- 1.02. Authority Having Jurisdiction (AHJ): The local government or governing body who is responsible for ensuring that the rules and regulations of the enacting and governing bylaws/motions related to volunteer fire departments/emergency services are being adhered to.
- 1.03. "Emergency Services" includes but is not limited to confined space rescue, wilderness search and rescue, water rescue, high-angle rescue, HAZMAT, and fire suppression.
- 1.04. "Emergency Resources" means persons and equipment designated by a Providing Organization for the purpose of aiding a Requesting Organization, all or a portion of which may be made available to a Requesting Organization to assist.
- 1.05. "Officer in Charge" means the responsible individual supervising an emergency response organization at the time of a request.
- 1.06. "Party" means any signatory organization to this agreement.
- 1.07 PreApproved Exterior Operation Area (PAEOA): An area outside of an Emergency Response Organization's municipal or local service boundary that has been approved for rescue response by the Authority Having Jurisdiction for the Emergency Response Organization
- 1.08. "Providing Organization" means an emergency response organization providing emergency assistance under this agreement.
- 1.09 Non-PreApproved Exterior Mutual Aid Protocol (NPAEMAP): Procedure to identify resources that can contribute to a successful rescue that do not have standing permission from the relevant AHJ to operate in the area of interest where an emergency has occurred. To access these resources, the organization holding said resources will need to

get permission from their AHJ prior to releasing the desired resources to be used in the rescue.

- 1.10. "Requesting Organization" means any emergency response organization requesting emergency assistance under this agreement.
- 1.11. Incident Command System (ICS) is a standardized approach to the command, control, and coordination of emergency response providing a common hierarchy within which responders from multiple agencies can be effective.
- 1.12. Powers and Authorities are those abilities that an emergency response organization and/or its officers have been granted by the local government or the Province of British Columbia through legislation or bylaws or passed motions (Examples: Fire Protection Act, Fire Act, Division 2 of the Local Government Act, Section 66 of the Community Charter, establishment bylaws, etc.)

2. PREAMBLE

Emergency response frequently requires a rapid deployment of resources. This agreement is intended to minimize delay in securing additional or specialized resources from potential emergency response organizations.

All participants in this agreement understand the complexity and intensity of responding to emergency incidents and that accidents and errors are possible. Given these challenges, all participants agree to hold one another harmless barring malicious or grossly negligent misconduct.

The Parties to this agreement understand that operational effectiveness will require annual training between and among all emergency response organizations.

The Parties that are signatories to this agreement have a broad range of resources and expertise within their respective emergency response organizations. This agreement is intended to allow for the immediate approval by the Province of British Columbia to provide reimbursement and/or workers' compensation and liability coverage when these resources are requested.

Finally, this agreement is a living document that needs to be reviewed and amended so that it reflects the changing needs of the North Island communities. It should be reviewed by all signatories repeatedly within the term of the agreement to ensure its effectiveness is maintained for the benefit of the Region's residents and organizations.

3. TERM

- 3.2. Any Party may terminate its participation in the agreement with thirty (30) days written notice to all other parties.
- 3.3. This agreement, upon expiry, shall remain in effect on a month-to-month basis unless written notice to the contrary is received by all parties.

4. REQUESTING ASSISTANCE

- 4.1. All signatories of the agreement will in consultation with their Emergency Services define a PreApproved Exterior Operation Area (PAEOA) which will be distributed among other signatories and emergency dispatch providers.
- 4.2 Where the Officer in Charge determines:
 - that an Emergency exists that is beyond the capabilities of his/her resources or that to decrease the response time assistance is required, and
 - the Mount Waddington Regional Fire Departments' Emergency Services Agreement is not applicable to the specific situation.

he/she may request additional Emergency Resources from an Officer in Charge representing the emergency response organization of any of the Parties to this agreement.

- 4.3 When a Requesting Organization seeks additional Emergency Resources, it will initially seek the support of emergency response organizations where the location of the emergency falls within their PAEOA.
- 4.4 Should the needed Emergency Resources not be available from the emergency response organizations whose PAEOAs contain the location of the emergency, or they are unable to provide assistance, the Requesting Organization will request assistance from other emergency response organizations through the Non Pre-Approved Exterior Mutual Aid Protocol (NPAEMAP)
- 4.5 Requests for assistance will be conveyed through regular Fire Dispatch. In such cases, Fire Dispatch will also notify the Emergency Planning Coordinator of the Area Having Jurisdiction for the requesting department.
- Requesting organizations when responding to incidents at locations that are under their protection but technically outside of their service area may request mutual aid services from other participating emergency response organizations.

- 4.7 A providing organization who receives a request for Emergency Resources may, at their sole discretion, determine if they can fulfill or partially fill the request. The extent that a providing organization can meet a request is dependent upon its ability to meet its emergency response responsibilities to an acceptable level. If the providing organization determines that it is able to fulfill the request, then it will be expected to provide the resources. If the providing organization determines it is only able to partially or is unable to fulfill the request, that decision will be communicated to the Requesting organization.
- 4.8 Incident operational debriefs should occur following every mutual aid event and should include at least one representative from each attending organization.
- 4.9 The extent and duration of the assistance given in response to a request for mutual aid, if any, will be at the discretion of the Officer in Charge of the providing organization(s) having due regard to the organization's immediate or anticipated needs within its own area of jurisdiction.
- 4.10 A Unified Command System should be considered for all mutual aid events. Participation of any responding agencies in a unified command structure, should one be implemented, will be at the discretion of the requesting officer in charge.
- 4.11 Prior to arrival on scene, the providing organization(s) will, where possible, contact the requesting organization for background information and guidance regarding immediate and future coordination as related to the incident.
- 4.12 All emergency scenes shall follow the Incident Command System (ICS) procedures and protocols.
- 4.13 Except for a situation detailed in clause 4.9, the Requesting Organization's Officer in Charge when at the location of the incident has the authority to command and control the Emergency Resources of the Providing Organization until such time as the Requesting Organization notifies the Providing Organization that their Emergency Resources are no longer required.

5. NON-PRE-APPROVED EXTERIOR MUTUAL AID PROTOCOL

- 5.1 Where the Officer in Charge of an emergency response organization determines:
 - that an Emergency exists that is beyond the capabilities of his/her resources or that to decrease the response time assistance is required, and
 - the Mount Waddington Regional Fire Departments' Emergency Services Agreement is not applicable to the specific situation.
 - that the Party(s) with the needed emergency response resources do not have a
 PreApproved Exterior Operation Area which encompasses the site of the emergency
 - The official within the resource holding Party(s)' organization with the delegated authority to release the needed resources must be contacted and their approval granted.

- 5.2 Once the delegated official has approved the release of the requested resource for use in a location outside of the PreApproved Exterior Operation Area, the official must notify the emergency response organization that possess the requested resource of the approval so it can be dispatched.
- 5.3 Should the resource holding party agree to release the requested resource, the emergency response organization making the request should contact Emergency Management and Climate Readiness (EMCR)/Dispatch requesting that a Task Number be issued to the releasing party for the use of the requested resource.

6 Registry of Emergency Resources and Emergency Response Resources

6.1 The Regional District of Mount Waddington will maintain a registry of emergency resources located within the regional district's boundaries as well as strategic resources identified as essential that may need to be sourced outside of the regional district. This registry will be developed and maintained through the Regional District of Mount Waddington's Emergency Planning service.

The registry will identify the following:

- emergency resource/emergency response organization,
- the location where it is normally kept,
- contact information for who ever is delegated responsible to releasing the resource for use outside of the PreApproved Exterior Operation Area, and
- if available what would be the usage cost if the resource were deployed for an emergency.
- 6.2 The Regional District of Mount Waddington commits to verifying the accuracy of the Registry of Emergency Resources and Emergency Response Organizations annually for each item. All Parties that are signatories to this agreement commit to informing the Regional District of Mount Waddington of any changes to the status of emergency resources or emergency response organizations that they are responsible for as soon as possible.
- 6.3 The use of any resource documented in the registry is dependent on the approval of the Providing Organization owning said resource. This agreement does not provide the authority to compel a potential Providing Organization to make available a resource involuntarily.

7. INDEMNIFICATION

7.1. A Party requesting assistance under this agreement hereby releases a Party providing assistance, its Providing Organization, elected officials, officers, employees, contractors and volunteers from and against all claims, demands, expenses, costs, actions, suits, damages, and liabilities of every kind arising between the Parties for failure of the Providing Organization to respond to a request from a Requesting Organization.

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- 7.2. A Party requesting assistance under this agreement agrees and does hereby indemnify and save harmless a Party providing assistance, it's Providing Organization, it's officers, employees, contractors and volunteers from and against all claims, demands, expenses, costs, actions, suits, damages, and liabilities of every kind for damage or injury to person or property, including death, directly or indirectly arising from the Providing Organization's response, assistance, conduct and activity under this agreement except where such liability is caused by the malicious or grossly negligent misconduct of the Providing Organization, its officials, employees, contractors or volunteers.
- 7.3. A Party providing assistance under this agreement agrees and does hereby indemnify and save harmless all other Parties providing assistance under this agreement, their Organizations, officers, employees, contractors and volunteers from and against all claims, demands, expenses, costs, actions, suits, damages, and liabilities of every kind for damage or injury to person or property, including death, directly or indirectly arising from the Party's response, assistance, conduct and activity under this agreement except where such liability is caused by the malicious or grossly negligent misconduct of the Providing Organization, its officials, employees, contractors or volunteers.

8. COST RECOVERY

- 8.1. Where a Providing Organization provides Emergency Resources to a Requesting Organization and no EMCR Task Number has been issued, the Requesting Organization agrees to reimburse the Providing Organization as requested for those Emergency Resources utilized in accordance with the following:
 - 8.1.1. Replacement or costs of all Consumables used by the Requesting Department related to the request; and
 - 8.1.2. Costs of repairing damage to or depreciated loss of any portable equipment related to the request.
- 8.2. Parties will reconcile their use of this agreement, with regards to section 6.1 at the end of each calendar year. Parties would be invoiced before January 10 of each year and payment is expected within 120 days.
- 8.3. All Parties agree that in regard to items 6 .1.1 and 6.1.2, replacement of Consumables and damage or loss, any amounts owning would be paid on demand.
- 8.4. If the Providing Organization intends to issue an invoice, it must notify the Requesting Organization of this intent, in writing, within 30 days of the Emergency assistance.

9. **RECORD KEEPING**

9.1. Both the Requesting Organization and the Providing Organization shall maintain records of such assistance for the purpose of cost recovery. These records shall be maintained for two years and shall be made available to the other Parties and officers involved in a request for assistance.

10. **DISPUTE RESOLUTION**

- 10.1. If a dispute relating to this Agreement should arise, and the Parties cannot settle the dispute through negotiation, then the Parties must attempt in good faith to resolve the dispute through mediation before resorting to binding arbitration or litigation. If the matter does proceed to arbitration, arbitration shall be conducted pursuant to the Commercial Arbitration Act (British Columbia).
- 10.2. If any dispute is referred to mediation or to an arbitrator appointed under the Commercial Arbitration Act, the costs of the arbitration shall be borne equally by the parties involved in the dispute, but each Party shall be responsible for its own additional costs.

11. **RESOURCE LIST**

- 11.0 The Regional District of Mount Waddington's Emergency Coordinator will maintain a list of resources and contact information of each participating Emergency Response Organization. This list will be updated quarterly and made available to all Parties and fire chiefs.
- 11.1 The head administrators from each party will be delegated authority to establish cost recovery rates for the list of resources for each respective emergency response organization. Where an EMCR Task Number has been issued, the current Province of British Columbia reimbursement policies will a apply.

12. SPECIALIZED EQUIPMENT

- 12.1 The Parties to this agreement agree that it is beneficial to have different emergency response organizations develop differing specialized services. Examples of these specialized services include but are not limited to: confined space rescue, wilderness search and rescue, water rescue, high-angle rescue, HAZMAT, and aerial equipment. However, nothing in this agreement limits any Party from developing any of their own specialized resources or compels any Party to develop such resources.
- 12.2 The Parties to this agreement are encouraged refer any plans for specialized rescue services or requests for regional collaboration to the North Island Regional Emergency Planning Committee or the North Island Fire Chiefs' Association for consideration and development.

13. INSURANCE

- 13.1. Each Party shall maintain insurance coverage on its own emergency response equipment.
- 13.2. Each-Party shall maintain WorkSafe BC coverage and other required coverage for the personnel of its own emergency response organization(s).
- 13.3. Each Party should maintain liability insurance coverage of \$5,000,000 and be in good standing with the Municipal Insurance Association or their liability insurance provider.

14. **AMENDMENT**

- 14.1. This agreement may only be amended by written consensus of the Parties in the form of a formal amending accord.
- 14.2 The addition of a participating party to the agreement constitutes an amendment to the agreement and requires the written consensus of the Parties.

14. COUNTERPARTS

14.1. This agreement may be signed in counterparts, which together shall constitute one agreement. If this agreement is signed in counterparts, no signatory hereto shall be bound until all parties named below have duly executed, or caused to be duly executed, a counterpart of this agreement and provided the executed document to the other parties.

IN WITNESS WHEREOF the parties hereto have executed this agreement as of the day and year first above written.

The Corporate Seal of the	
Regional District of Mount Waddington	Board Chair
	Chief Administrative Officer
The Corporate Seal of	
The District of Port Hardy	Mayor
	Chief Administrative Officer
The Corporate Seal of	
The Town of Port McNeill	Mayor
	Chief Administrative Officer
The Corporate Seal of	
The Village of Alert Bay	Mayor
	Chief Administrative Officer
The Corporate Seal of	·
The Village of Port Alice	Mayor
in all the second	Chief Administrative Officer
Campbell River Search and Rescue Society	
รัย	Officer

Diagram A: Flow Chart of North Vancouver Island Emergency Rescue Plan for Locations Outside of Established Emergency Local Service Areas

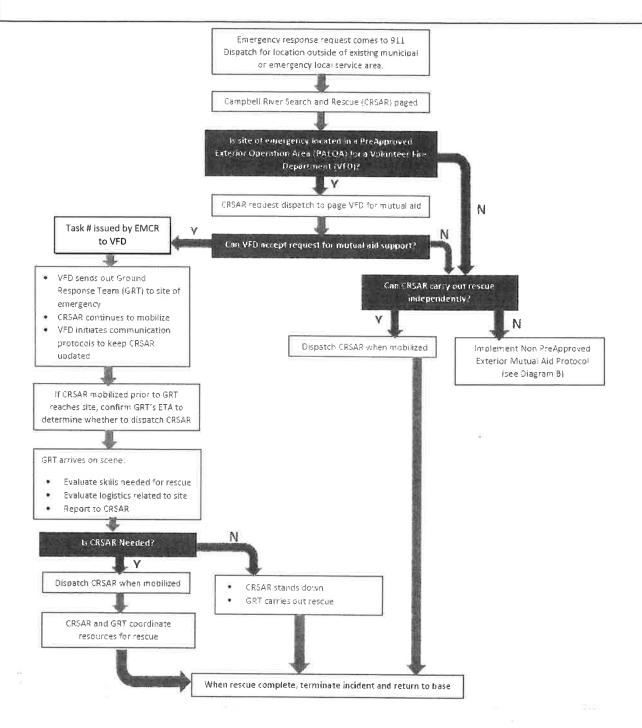
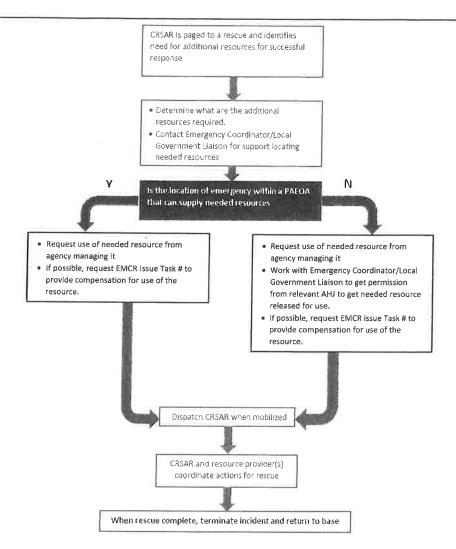
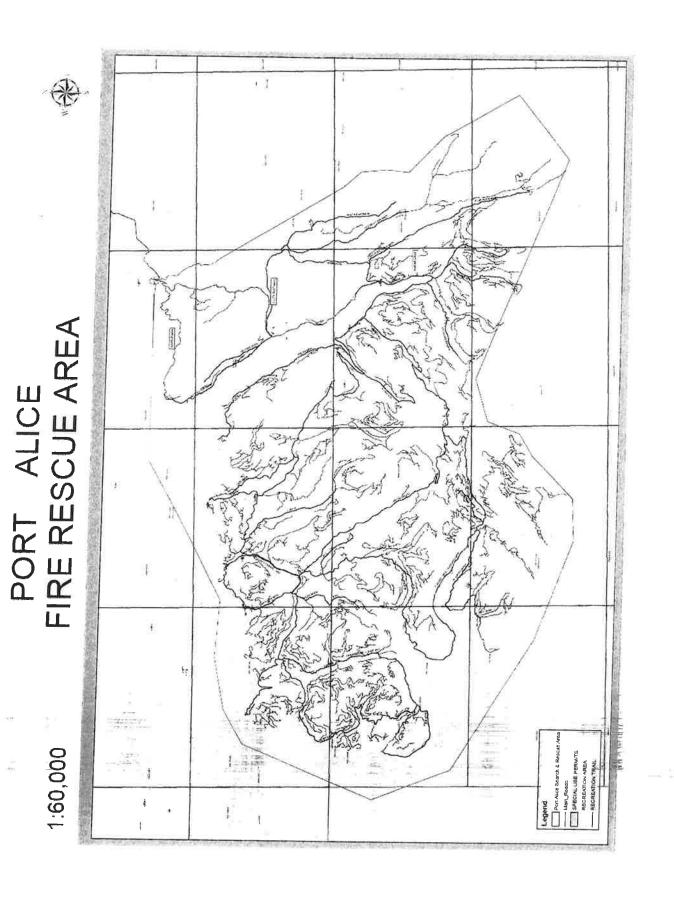


Diagram B: Flow Chart of Non-Pre-Approved Exterior Mutual Aid Protocol





TEERIGE OF TORT ALICE

Port Alice Volunteer Fire Department

Fire Chief's Monthly Report For the month April 2023

Active Members	13	Rescue Calls	0
On Leave	2	Fire Calls	0
New/Recruits **	1	Lift Assist Calls	0
Total	16	Ambulance Driver Assist Calls	0
Mutual Aid Calls	0	Public Relation Events	0
Number Of False Alarms	0	Training Events	0

Practices / Events:

Date	Attendance	Purpose
04April2023	8	Practice: Exams & hydrant venation
11April2023	5	Practice: Donning/Dotting & Powerpoint
18April2023	6	Practice: Powerpoint Safe Comm.
19April2023	1	Risk Management Function Webinar to Chiefs Report
25April2023	8	Practice: Month End Checks
PAVFD Updat	es	
Dec 2022		We need to look for grant to replace the SCBA's Packs & Cylinders

Fire Chief:		
Administrator:	16 Apr	

VILLAGE OF PORT ALICE Financial Statements December 31, 2022

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MANAGEMENT REPORT

December 31, 2022

The Mayor and Council of the Village of Port Alice has delegated the responsibility for the integrity and objectivity of the financial information contained in the financial statements to the management of the Village of Port Alice. The financial statements which, in part, are based on informed judgments and estimates, have been prepared by management in accordance with Canadian public sector accounting standards, which have been applied on a basis consistent with that of the preceding year.

To assist in carrying out their responsibility, management maintains an accounting system and internal controls to provide reasonable assurance that transactions are properly authorized and recorded in compliance with legislative and regulatory requirements and that financial records are reliable for preparation of the financial statements. These systems are monitored and evaluated by management.

The Village of Port Alice's independent auditors, Chan Nowosad Boates Inc., Chartered Professional Accountants, are engaged to express an opinion as to whether these financial statements present fairly the Village of Port Alice's financial position and operating results in accordance with Canadian public sector accounting standards. Their opinion is based on procedures they consider sufficient to support such an opinion.

The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and in accordance with Canadian public sector accounting standards. These statements present, in all significant respects the financial position of the Village of Port Alice as at December 31, 2022.

Bonnie Danyk, ČAO, CFO

May 4, 2023



INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of the Village of Port Alice

Opinion

We have audited the financial statements of the Village of Port Alice (the "Village"), which comprise the statement of financial position as at December 31, 2022, and the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2022, and the results of its financial performance and cash flows for the year then ended in accordance with Canadian public sector accounting standards ("PSAS").

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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Village in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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.

Auditors' Responsibilities for the Audit of the Financial Statements (continued)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

Chartered Professional Accountants Campbell River, BC

han Noworad Boates Inc

May 4, 2023

Statement of Financial Position		
December 31, 2022	2022	2021
FINANCIAL ASSETS		
Cash Portfolio Investments (Note 2) Accounts Receivable (Note 3) Taxes and User Fees Receivable (Note 4) Investment in NICFL and NICFLP (Note 5)	\$ 2,026,699 2,118,978 42,742 214,603 301,289 4,704,311	\$ 2,078,200 2,078,737 58,950 160,539 224,914 4,601,340
LIABILITIES		
Accounts Payable and Accrued Liabilities Deferred Grants and Unearned Revenue (Note 6) Long Term Debt (Note 7)	187,398 383,818 403,953 975,169	194,956 394,912 429,233 1,019,101
NET FINANCIAL ASSETS	3,729,142	3,582,239
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Note 9) Inventory	8,512,443 2,347 8,514,790	8,694,532 2,347 8,696,879
ACCUMULATED SURPLUS (Note 10)	\$ 12,243,932	\$12,279,118

Approved by:

Chief Finance Officer

Mayor

Statement of Operations Year Ended December 31, 2022

	2022				
		Budget	Actual		2021
		(Note 16)			
Revenues (Schedules 2 and 3)					
Taxation	\$	697,000 \$	673,096	\$	553,995
Utility Connection Fees and User Rates		203,000	210,148		207,299
Government Grants - Federal (Schedule 1)		7,100	8,808		7,026
Government Grants - Provincial (Schedule 1)		574,500	629,730		556,315
Sales of Services		103,750	116,657		87,937
Equity Loss - NICFL and NICFLP (Note 5)			226,375		(26,064)
Other (Note 12)		62,300	307.995		189,579
	-	1,647,650	2,172,809	-	1,576,087
Expenditures (Schedules 2 and 3)					
General Departmental Expenditures		1,371,650	1,895,959		1,629,674
Water System Operations		54,500	95,182		77,438
Sewer System Operations		89,700	216,854		251,701
•	-	1,515,850	2,207,995		1,958,813
Annual Surplus (Deficit)		131,800	(35,186)		(382,726)
Accumulated Surplus - Beginning of Year		12,279,118	12,279,118	-	12,661,844
Accumulated Surplus - End of Year	\$_	12,410,918	12,243,932	\$	12,279,118

Statement of Change in Net Financial Assets Year Ended December 31, 2022

	2022			
	Budget	Actual	2021	
	(Note 16)			
Annual Surplus (Deficit) \$ (382,726)	\$ 13	1,800	\$ (35,186)	
Acquisition of Tangible Capital Assets Amortization of Tangible Capital Assets	450,000 —————————————————————————————————	(250,940) 433,029 182,089	(111,651) <u>426,233</u> <u>314,582</u>	
Change in Net Financial Assets for the Year	(318,200)	146,903	(68,144)	
Net Financial Assets - Beginning of Year	3,582,239	3,582,239	3,650,383	
Net Financial Assets - End of Year	\$ 3,264,039	\$ 3,729,142	\$_3,582,239	

Statement of Cash Flows		
Year Ended December 31, 2022	2022	2021
Cash Flows From Operating Activities:		
Annual Surplus (Deficit) Items Not Involving Cash Equity (Income) Loss from NICFL and NICFLP Amortization of Tangible Capital Assets Changes in Non-Cash Operating Balances Accounts and Taxes Receivable Accounts Payable and Accrued Liabilities	\$ (35,186) (226,375) 433,029 171,468 (37,856) (7,504)	26,064 426,233 69,571 243,453 49,284
Deferred Grants and Unearned Revenue	(11,094) 115,014	290,182 652,490
Cash Flows From Capital Activities:		
Purchase of Tangible Capital Assets	(250,940)	(111,651)
Cash Flows From Investing Activities:		
Transfers to Portfolio Investments Transfers from North Island Community Forest	(40,295) 150,000 109,705	(1,002,036) ————————————————————————————————————
Cash Flows From Financing Activities:		
Repayment of Long Term Debt	(25,280)	(18,058)
Decrease in Cash	(51,501)	(479,255)
Cash - Beginning of Year	2,078,200	2,557,455
Cash - End of Year	\$2,026,699	\$2,078,200

Notes to the Financial Statements

December 31, 2022

The Village of Port Alice (the "Village") was incorporated as a municipality in 1965 under the provisions of the British Columbia Municipal Act. Its principal activities are the provision of local government services to residents of the Village. These services include fire protection, public works, planning, parks and recreation, water distribution and sewer collection, and other general government services, as governed by the Community Charter and Local Government Act.

1. Significant Accounting Policies:

a) Basis of Presentation:

The Village prepares its financial statements in accordance with Canadian public sector accounting standards using guidelines developed by the Public Sector Accounting Board ("PSAB") for the Chartered Professional Accountants of Canada.

b) Investments:

Portfolio investments are recorded at fair value. The investments in North Island Community Forest Ltd. and North Island Community Forest Limited Partnership are recorded using the modified equity method.

c) Tangible Capital Assets:

Tangible capital assets are recorded at cost less accumulated amortization and are classified according to their functional use. Cost includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Amortization is recorded on a straight-line basis over the estimated useful life of the tangible capital asset commencing once the asset is in use. Donated tangible capital assets are recorded at fair value at the time of the donation.

Estimated useful lives of tangible capital assets are as follows:

Buildings	15 to 50 years
Equipment	5 to 25 years
Roads and Bridges	5 to 70 years
Other	5 to 50 years
Water and Other Utility Systems	5 to 100 years
Sewer	5 to 80 years
Drainage	25 to 80 years

d) Collection of Taxes on Behalf of Other Taxation Authorities:

The Village collects taxation on behalf of other entities. Such levies, other revenues, expenses, assets and liabilities with respect to the operations of these other entities are not reflected in these financial statements. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.

e) Trust Funds:

Funds held in trust by the Village, and their related operations, are not included in these financial statements. The financial activity and position of the trust funds are reported separately (Note 14).

f) Retirement Benefits and Other Future Employee Benefit Plans:

The Village's contributions to its multi-employer defined benefit plan are expensed as incurred. The costs of other pensions and other retirement benefits that accumulate over the period of service provided by employees are determined using the projected benefit method prorated on services based on management's best estimate of retirement age, inflation rates, investment returns, wage and salary escalation, insurance and health care cost trends, employee turnover, and discount rates.

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Notes to the Financial Statements

December 31, 2022

1. Significant Accounting Policies (continued):

g) Revenue Recognition and Deferred Grants:

The Village recognizes taxes as assets and revenue when they meet the definition of an asset, are authorized by a legislature, council, or legislative convention, and the taxable event has occurred. Taxes are initially measured at management's best estimate of the amount resulting from the original taxable event in accordance with tax legislation. Taxes receivable are recognized net of allowance for anticipated uncollectible amounts.

Through the British Columbia Assessment's appeal process, taxes may be adjusted by way of supplementary roll adjustments. The affects of these adjustments on taxes are recognized at the time they are awarded. Levies imposed by regional district services and general administrative service and other taxing authorities are not included as taxes for municipal services.

Charges for sewer and water usage are recorded as user fees. Connection fee revenues are recognized when the connection has been established.

Government transfers, including legislative grants, are recognized as revenue when received, provided the transfers are authorized and any eligibility criteria has been met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Sales of services and other revenue are recognized when the service is provided or the amount is earned, when the amount can be estimated, and when collection is reasonably assured. Amounts received in advance of services being rendered are recorded as unearned revenue until the Village discharges the obligation that led to the collection of the funds.

h) Unearned Revenue:

Revenues from prepaid taxes, the sale of business licenses, dog tags, recreation time and rental revenues pertaining to the subsequent year have been deferred. These amounts will be recognized as revenue in the next fiscal year.

i) Leases:

Leases are classified as capital or operating. A lease that transfers substantially all of the benefits and risks incidental to the ownership of property is classified as a capital lease. At the inception of a capital lease, an asset and an obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the property's fair value at the beginning of the lease. Assets recorded under capital leases are amortized on a straight line basis over the term of the lease that is the estimated useful lives of the assets. All other leases are accounted for as operating leases wherein rental payments are expensed as incurred.

j) 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 the remediation, future economic benefits will be given up, and a reasonable estimate can be made.

Management has assessed its potential liabilities including sites that are no longer in productive use and sites for which the Village accepts responsibility. There were no such sites that had contamination in excess of an environmental standard which required remediation, therefore no liability was recognized as at December 31, 2021 or December 31, 2021.

Notes to the Financial Statements

December 31, 2022

1. Significant Accounting Policies (continued):

k) Financial Instruments:

Financial instruments consist of cash, portfolio investments, accounts receivable, accounts payable, and long term debt. Unless otherwise noted, it is management's opinion that the Village is not exposed to significant interest rate, currency or credit risk arising from these financial instruments.

l) 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 amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenue and expenses during the reporting period.

Significant areas requiring the use of management estimates relates to the collectability of accounts receivable, estimates of contingent liabilities, the provision for amortization, and the estimation of potential environmental liabilities. Actual results could differ from management's best estimates as additional information becomes available in the future.

2. Portfolio Investments:

	:	2022	_	2021
Money Market Funds - Municipal Finance Authority (MFA)	\$	2,118,978	\$	2,078,737

The current average annual yield of the money market funds held with MFA as at December 31, 2022 was 1.93% (2021 - 0.15%). The funds are redeemable on demand.

3. Accounts Receivable:

	-	2022	-	2021
Tax Prepayment - Regional District of Mount Waddington	\$	•	\$	36,630
Trade and Insurance Receivable		1,091		879
GST Recoverable		39,312		19,776
Sundry	-	2,339		1,665
	\$	42,742	\$	58,950

Notes to the Financial Statements

December 31, 2022

4. Taxes and User Fees Receivable:

	=	2022	2021
Taxes Receivable	\$	2,552,945	\$ 2,293,884
Allowance for Doubtful Accounts	\$	(2,338,342) 214,603	\$ (2,133,345) 160,539

5. Investment in NICFL and NICFLP:

The Village has a 33% ownership interest in North Island Community Forest Ltd. (NICFL) and North Island Community Forest Limited Partnership (NICFLP). The investments in NICFL and NICFLP are treated as a government business enterprise and accounted for using the modified equity method. Under this method, the government business enterprise's accounting principles are not adjusted to conform with those of the Village and inter-corporate transactions are not eliminated.

As a government business enterprise, the NICFLP is required to report under International Financial Reporting Standards (IFRS). In the prior and current year, the NICFLP financial statements were prepared under Canadian Accounting Standards for Private Enterprises (ASPE). Any differences between ASPE and IFRS would likely be insignificant in nature.

	2022		_	2021
Investment in NICFL	\$	1	\$	1
Investment in NICFLP		5,000		5,000
Accumulated Net Equity Surplus - Beginning of Year		219,913		245,977
Share of Increase (Decrease) in Shareholders' Equity		226,375		(26,064)
Withdrawals During the Year		(150,000)		
Accumulated Net Equity Surplus - End of Year	\$	301,289	\$	224,914

The condensed supplementary financial statement information of the partnership is as follows:

			2022	 2021
Statement of Financial Position:				
Assets				
Cash and Receivables		\$	1,074,781	\$ 696,086
Prepaid Expenses		_	3,120	2,667
Total Assets			1,077,901	698,753
Liabilities and Partners' Capital				
Trade and Other Payables			174,031	24,008
Total Partners' Capital	Vi 10 Tat		903,870	674,745
- DE PARTIE		\$	1,077,901	\$ 698,753

Notes to the Financial Statements

December 31, 2022

5. Investment in NICFL and NICFLP (continued):

The condensed supplementary financial statement information of the partnership is as follows (continued):

	2022	2021
Statement of Income: Revenue Expenditures Net Loss	\$ 781,986 102,861 679,125	\$ 4,558 82,749 (78,191)
Partners' Capital: Partnership Units Cumulative Withdrawals Retained Earnings - End of Year	71,370 (6,397,529) 7,230,029 \$ 903,870	64,578 (5,947,529) 6,557,696 \$674,745
6. Deferred Grants and Unearned Revenue:		
	2022	2021
Prepaid Property Taxes Provincial Government Community Centre Deposits	\$ 21,150 357,407 5,261 \$ 383,818	\$ 12,388 377,513 5,011 \$ 394,912
7. Long Term Debt:		
	2022	2021
Community Centre Upgrade: Repayable at \$33,907 per year including interest at 2.0% per annum to the Municipal Financial Authority of British Columbia; Matures in October 2036	\$403,953	\$429,233
Future principal payments required on long-term debt are as follows:		
2023 2024 2025 2026 2027 2027 and onwards	\$ 22,905 23,707 24,537 25,395 26,284 281,125 \$ 403,953	

Notes to the Financial Statements

December 31, 2022

8. Contingent Liabilities:

- (a) The Village is responsible as a member of the Regional District of Mount Waddington for its share of any operating deficits or long-term debt related to functions in which it participates. Management has assessed the risk of a liability as unlikely at this time therefore no provision has been recorded in the financial statements.
- (b) The Village is partially self-insured through the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible that the Village along with the other participants, would be required to contribute towards the deficit. Management has assessed the risk of a liability as unlikely at this time therefore no provision has been recorded in the financial statements.

9. Tangible Capital Assets:

			Cost			Acci	umulated	Amortizat	ion	Net Boo	k Value
	Opening	Additions	Disposals	Transfers	Closing	Opening	Amort	Disposals	Closing	2022	2021
Land	\$ 841,186 \$	- \$	- \$	- S	841,186	\$ - \$	3 -	s -:	§ -	\$ 841,186	\$ 841,186
Buildings	4,015,993	-	-	-	4,015,993	2,559,929	116,253	-	2,676,182	1,339,811	1,456,064
Equipment	1,411,615	44,109	-	-	1,455,724	999,193	45,566	-	1,044,759	410,965	412,422
Roads and Bridges	3,974,629	-	-	-	3,974,629	2,623,802	75,524	-	2,699,326	1,275,303	1,350,827
Other	1,411,842	75,000	-	-	1,486,842	345,131	68,428	-	413,559	1,073,283	1,066,711
Water Infrastructure	1,451,936	123,393	-	-	1,575,329	423,017	25,154	-	448,171	1,127,158	1,028,919
Sewer Infrastructure	3,320,974	-	-	-	3,320,974	999,649	97,486	-	1,097,135	2,223,839	2,321,325
Drainage	330,869	-	-	-	330,869	233,231	4,618	-	237,849	93,020	97,638
Work in Progress	119,440	8,438			127,878		:			127,878	119,440
	S16,878,484\$	250,940 \$	\$_	<u>-</u> \$ <u>I</u>	7,129,424	\$ <u>8,183,952</u> \$	433,029	S	8,616,981	\$8,512,443	\$8,694,532

10. Accumulated Surplus:

The Village segregates its accumulated surplus into the following categories:

		2022	-	2021
Current Fund	\$	2,618,539	\$	2,466,355
Reserve Funds (a)		1,514,556		1,545,117
Investment in Non-Financial Assets (b)	\$_	8,110,837 12,243,932	\$_	8,267,646 12,279,118

(a) Reserve Funds

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Reserve Funds represent funds set aside by Bylaw or Council resolution for specific purposes. Details of reserve funds are shown below.

(b) Investment in Non-Financial Assets

The investment in non-financial assets represents amounts already spent and invested in infrastructure and other non-financial assets, less any debt incurred to acquire the assets.

Notes to the Financial Statements

December 31, 2022

10. Accumulated Surplus (continued):

Details of Reserve Funds are as follows:

	2022			2021
General Capital Reserve (a)	\$	365,043	\$	358,273
Fire Protection Capital Reserve (b)		202,874		191,292
Gas Tax Agreement - Community Works (c)	_	946,639	_	995,552
	\$_	1,514,556	\$_	1,545,117

(a) General Capital Reserve

The General Capital Reserve was established by Bylaw 606 to provide for new works, extensions or renewals of existing works, and to provide for land, machinery and equipment necessary for capital projects. Money from the sale of land, current revenue, or from the General Operating fund surpluses may be paid into the Capital Works Reserve.

(b) Fire Protection Capital Reserve

The Fire Protection Capital Reserve was established by Bylaw 607 for the purpose of setting aside funds on an annual basis to purchase fire protection equipment. Money from Fire Protection surpluses may be paid into the Fire Protection Capital Reserve.

(c) Gas Tax Agreement - Community Works

The Gas Tax Agreement - Community Works consists of \$946,639 that remained unspent as at December 31, 2022 that included additional receipts of \$87,104 (2021 - \$170,191) and interest earnings of \$19,093 (2021 - \$4,217) in 2022. During 2022, eligible expenditures of \$142,553 were made (2021 - \$34,924). The unspent amount will remain in the reserve until spent on eligible projects.

11. Collections for Other Governments:

	-	2022	7	2021
Regional District of Mt. Waddington	\$	57,396	\$	545
Province of British Columbia - School Tax		259,730		228,404
Regional Hospital District		23,816		; = 0
Municipal Finance Authority		22		16
British Columbia Assessment Authority		4,549		3,766
Province of BC - Police Tax		33,935		31.016
	\$	379,448	\$	263,202

Notes to the Financial Statements

December 31, 2022

12. Other Revenue:

	-	2022	=	2021
Investment Income	\$	78,233	\$	10,130
Tax Penalties - Interest and Fees		160,832		123,083
Parking and Moorage		20,037		19,803
Recreation		6,655		2,227
Business Licenses		5,215		4,979
Other		37,023		29,357
	\$	307,995	\$	189,579

13. Pension Plan:

The Village and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly-trusted pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of the benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2021 the Plan had about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local government.

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 is then 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 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 the employer contributions made during the fiscal year (defined contributions 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.

The Village paid \$45,152 (2021 - \$45,499) for employer contributions, while employees contributed \$41,757 (2021 - \$40,488) to the Plan in fiscal 2022.

Notes to the Financial Statements

December 31, 2022

14. Trust Funds:

(a) Ford Memorial Trust Fund

As at December 31, 2022, the Village held \$7,726 (2021 - \$9,545) in trust for the Ford Memorial Trust Fund. The transactions and balances of this fund are not reported elsewhere in these financial statements.

(b) Cemetery Trust Fund

The Cemetery Trust Fund is established pursuant to the provision of the Community Charter. Monies in the reserve can be used for cemetery purposes only. A balance of \$2,028 (2021 - \$1,770) was held as at December 31, 2022 and is not reported elsewhere in these financial statements.

15. Commitments:

The Village has entered into an agreement for services with North Island Waste Management Limited for residential garbage pick up and disposal services at an approximate average annual cost of \$84,110. The five year contract expires July 15, 2025 and has no option to renew.

16. Fiscal Plan:

The Fiscal Plan amounts represent the Financial Plan Bylaw adopted by Council on April 13, 2022.

The budget anticipated use of surpluses accumulated in previous years to balance against current expenditures in excess of current year revenues. In addition, the budget anticipated capital expenditures rather than amortization expense. The following schedule reconciles the approved Bylaw to the amounts presented in the financial statements.

	_	2022
Financial Plan (Budget) By-Law Approved for the Year	\$	ij.
Add: Capital Expenditures Less:		450,000
Budgeted Transfers from Accumulated Surplus	-	(318,200)
Annual Surplus Presented in Financial Statements	\$	131,800

17. Segmented Information:

The Village is a diversified municipal government institution that provides a wide range of services to its citizens such as recreation, fire, sewer, water, and solid waste. Distinguishable functional segments have been separately disclosed in the segmented information in Schedules 2 and 3. The nature of the segments and activities they encompass are as follows:

General Government

General Government relates to the revenues and expenses of the operations of the Village public safety building and other costs that cannot be directly attributed to a specific segment, including general, administrative, legislative, and fiscal services.

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Notes to the Financial Statements

December 31, 2022

17. Segmented Information (continued):

Volunteer Fire Department

Volunteer Fire Department is comprised of fire protection services. The fire department is responsible to provide fire suppression services, fire prevention programs, training and education. The members of the fire department consist of volunteers.

Public Works Department

The Public Works Department is responsible for the maintenance of roads, parks and playgrounds, the cemetery, and street lighting services.

Environmental Health Services

Environmental Health Services is comprised of municipal and contract services. The Village and the contractors work with other levels of government, at the Provincial and Regional levels, and the citizens to provide a safe healthy environment for the people and wildlife.

Recreation Services, Arena, Community Centre and Sea View Activity Centre

These service areas provide services meant to improve health and development of the Village's citizens. Recreational programs and cultural programs are provided at the Arena, Community Centre, and the Angus Dawson Memorial Ball Field.

Water Utility

Water Utility provides distribution of water to residents.

Sewer Utility

Sewer Utility includes the provision of sanitary sewer collection by providing and maintaining pipes, manholes, culverts and sewer treatment.

18. Comparative Figures:

Certain comparative figures have been reclassified, where necessary, to conform with the current year's presentation.

Schedule 1 - Government Grants to the Village and Ratepayers Year Ended December 31, 2022

	2022	
	Budget Actual (Note 16)	2021
Federal Government		
Grants in Lieu of Taxes Other	\$ 6,000 \$ 7,648 	\$ 5,926 1,100 7,026
Province of British Columbia		
General Fund Small Communities Protection Rural Dividend Grant Other	\$ 330,000 \$ 430,000 - 45,000 - 159,500 - 67,626 489,500 542,626	\$ 323,000 30,017 33,107 386,124
General Capital Fund Gas Tax	85,000 87,104	170,191
	\$574,500	\$_556,315

Schedule 2 - Combined Statement of Operations by Segment Year Ended December 31, 2022

Schedule 3 - Combined Statement of Operations by Segment Year Ended December 31, 2021

rer 2021 2021 ity Actual Budget		\$ 553,995 \$ 7,026 \$ 556,315 \$ 207,299 \$ 87,937 \$ 189,579 \$ \$ 1,276,087 \$ \$ 695,073 \$ 695,073	s s
Water Sewer Utility Utility		64,450 64,450 64,450 87,551 19,669 19,669	\$\$ (12,988) \$(108,852
Sea View unity Activity re Centre		w w	925) S (2,859)
Community Arena Centre		4,972 4,972 8,0757 20,757 5,547 99	
ntal Recreation Services			\$ (113,165) \$
Public Environmental Works Health Department Services		e e	399,399) \$ (112,034
Volunteer P Fire W Department Dep		69 69	(65,107) \$ (39
General		\$ 553,995 \$ 7,026 \$ 556,315 \$ 556,31	\$ 638,935 \$
	Revenues	General Taxes Grants - Federal Grants - Provincial Utility Charges Sales of Services Other Revenue Equity Loss from NICFL and NICFLP Expenditures Goods and Services Labour Interest and Bank Charges 38,900 Amorization	Annual Surplus (Deficit)

Schedule 4 - Reserve Fund Transactions Year Ended December 31, 2022

	General Capital	Fire	Economic	Total	Total
	Reserve	Protection	Development	2022	2021
Balance, Beginning of Year	\$ 358,273	\$ 191,292	\$ 995,552	\$ 1,545,117	\$ 1,370,373
Interest Earned	6,770	3,615	19,093	29,478	6,531
Transfer From Other Funds	E,	7,967	74,547	82,514	203,137
Used for Capital Expenditures			(142,553)	(142,553)	(34,924)
Balance, End of Year	\$ 365,043	\$ 202,874	\$ 946,639	\$ 1,514,556	\$ 1,545,117

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Schedule 5 - COVID-19 Safe Restart Grant Unaudited

Year Ended December 31, 2022

The Village of Port Alice received a grant of \$386,000 under the COVID-19 Safe Restart Grant for Local Governments in the year ending December 31, 2020. The details surrounding these funds are shown in the schedule below:

	2022
COVID-19 Safe Restart Grant Funds Carried Forward	\$274,498
Eligible Expenses	
Facility Reopening and Operating	65,889
Bylaw Enforcement and Protective Services	6,891
Computer and Other Electronic Technology	514
	73,294
Unused Grant at December 31, 2022	\$201,204

Reserve Fund Establishment Bylaw No. 680, 2023 Growing Communities Fund Reserve Bylaw

A Bylaw to establish a reserve fund for the Growing Communities Fund Grant

The Council of the Village of Port Alice, in open meeting assembled, enacts as follows:

- 1. There shall be and is hereby established a reserve fund, under the provisions of section 188 of the Community Charter, to be known as the "Growing Communities Grant Reserve Fund".
- 2. Monies received from the Province of British Columbia through the Growing Communities Fund Grant Program will be paid into the Growing Communities Fund reserve.
- 3. Monies, and any interest accruing on these funds, in the Growing Communities Fund shall only be used for expenditures permitted under the Growing Communities Grant Program.
- 4. This bylaw may be cited as the "Growing Communities Fund Reserve Bylaw No. 680, 2023".

READ A FIRST TIME this 26th day of April 2023. READ A SECOND TIME this 26th day of April 2023. READ A THIRD TIME this 26th day of April 2023.

RECONSIDERED and FINALLY PASSED AND ADOPTED this 10th day of May 2023

Mayor

Chief Administrative Officer

Certified a true copy of Bylaw No. 680, 2023 as adopted.

Chief Administrative Officer

BYLAW NO. 681, 2023

A Bylaw for the Levying of Property	Tax Rates for the Yea	r 2023.
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WHEREAS, under section 197 of the Community Charter, each year after the adoption of the financial plan, but before May 15th, Council must impose property value taxes for the year by establishing tax rates for:

- a) the municipal revenue proposed to be raised for the year from property value taxes, as provided in the Financial Plan, and
- b) the amounts to be collected for the year by means of rates established by the municipality to meet its taxing obligations in relation to another local government or other public body.

NOW THEREFORE, the Council of the Village of Port Alice, in open meeting assembled, enacts as follows:

- 1. The following rates in Schedule "A", attached to and forming part of this Bylaw are hereby imposed and levied for the year 2023.
- 2. The minimum amount of taxation upon a parcel of real property is \$1.00
- 3. This Bylaw may be cited for all purposes as the Village of Port Alice Annual Tax Rates Bylaw No. 681, 2023.

Read a first time this 26th day of April, 2023.

Read a second time this 26th day of April, 2023.

Read a third time this 26th day of April, 2023.

Adopted this 10th day of May, 2023.

Mayor

Chief Administrative Officer

Certified a true and correct copy of Bylaw No.681, as adopted by Council on the 10th day of May 2023.

Chief Administrative Officer

Annual Tax Rates (2023)

Bylaw No. 681

SCHEDULE 'A'

	PROPERTY CLASS	MUNICIPAL	REG. DIST. MT. WADD.	MT. WADD. REG. HOSP. DIST.	Totals for Bylaw
	Residential	5.61949			
	Library	0.21122			
1	Total Residential	5.83070	0.61947	0.25419	6.70437
2	Utilities	26.23817	2.16814	0.88968	29.29598
4	Major Industrial	0.00000	2.10619	0.86426	2.97045
5	Light Industrial	34.98422	2.10619	0.86426	37.95467
6	Business	10.49527	1.51770	0.62278	12.63574
8	Recreation	5.83070	0.61947	0.25419	6.70437
	TOTALS	83.37906	9.13716	3.74936	96.26558

Being a bylaw to repeal Village of Port Alice Garbage Removal and Rates Bylaw No. 484, 2003.

WHEREAS pursuant to the Local Government Act, the Council has the power to regulate the collection and disposal of trade waste, house garbage, rubbish and all noxious, offensive and unwholesome matter from premises within the municipality and to establish a scale of charges therefore;

AND WHEREAS it is deemed necessary that the Village of Port Alice establish and operate a system for the collection and disposal of garbage, trade waste, and rubbish;

NOW THEREFORE, the Council of the Village of Port Alice, in open meeting assembled, enacts as follows: -

- 1. Bylaw No. 682, cited as "Village of Port Alice Garbage Removal No. 682, 2023" is hereby repealed.
- 2. Pursuant to the Local Government Act, the following regulations are hereby enacted:

1) <u>Interpretation</u>

For this Bylaw, unless the context otherwise requires,

- <u>"apartment house"</u> shall mean a building which is, or is intended to be, occupied as a habitation or place of residence by more than one family living independently of one another upon the same premises.
- "attractant" means any substance that could be reasonably expected to attract domestic animals or wildlife including, but not limited to, food products, pet food, seeds, restaurant grease, and materials or container which contain remnants of food.
- <u>"commercial premise"</u> means any warehouse, factory, store, cafe, eating-house, wholesale or retail business place, garage or office building, and any building other than a dwelling or apartment house.
- "dwelling" means any building or place occupied or used as a dwelling, place of abode or place of living by not more than one family, but does not mean or include any apartment house, hotel, licensed rooming house, licensed boarding house, or any building in which more than one family live, abide or dwell within the Village of Port Alice.
- "garbage" means and includes any and all rubbish, ashes, household waste, discarded matter, rejected or discarded waste, attractants or garden/ lawn waste that can be placed in a standard container or regulation garbage receptacle, but does not include materials generated by construction or demolition activities such as drywall, wood, roofing materials etc., neither shall it include white goods, car parts, or hazardous waste.
- "garbage collector" shall mean the person appointed from time to time by resolution of the Municipal Council to collect garbage and trade waste within the Village of Port Alice, to carry out the duties imposed on him by this bylaw.

- "institutional" shall mean any school, church, hospital, municipal building, dental office, health office, or other establishment that is not included in "commercial premises".
- <u>"occupier"</u> shall mean any person occupying any dwelling, habitation or place of residence in the Village of Port Alice but shall not include any person who is merely a boarder, roomer, or lodger therein.
- "owner" shall be held and construed to mean and include the owner or his tenant, duly authorized agent or other person having any right or interest in any real property within the Village of Port Alice, other than a person who holds an interest in such property as security only, and who is not in possession thereof.
- <u>"regulation garbage receptacle"</u> shall mean a receptacle provided with a good fitting watertight cover, and a capacity of not more than 3.5 cubic feet. A receptacle may be used with a plastic bag liner for removal. Plastic bags shall not be permitted for use as a normal garbage receptacle or commercial container.
- <u>"standard container"</u> shall be a container designed to meet safety requirements, and to be handled by garbage trucks operating for the Village and having a capacity of 3 cubic yards. The container shall be securable and constructed of a solid non-pliable material capable of withstanding bear access. When secured and under stress the container will not have accessible fixtures that would allow a bear to gain entry.

"trade waste" shall mean garbage or other material generated by a commercial premise.

"Village" shall mean the Village of Port Alice.

2) Collection Required

Owners and occupiers shall obtain the services for removal and disposal of garbage and trade waste provided by the Garbage Collector authorized by the Village of Port Alice and shall comply with all regulations of this bylaw.

3) Receptacle Requirements

Every occupier, as herein before defined, and every owner of an apartment house, and every person who occupies any commercial premises within the boundaries of the Village of Port Alice shall provide and maintain in good and sufficient order and repair, for such dwelling, apartment house, or commercial premises occupied or owned by them, regulation receptacles, as defined in this bylaw, sufficient in number to contain all garbage and trade wastes from such dwelling, apartment house or commercial premises.

4) Refuse Preparation

Wet garbage shall be drained of excess moisture and wrapped in paper before being placed in the garbage can.

5) Accessibility of Garbage Receptacles

RESIDENTIAL:-all regulation garbage receptacles shall be accessible within 1 meter (3 feet) of the curb or curb line on a public road site, if not contained in a constructed bin at the edge of their property line, between the hours of 8:00 a.m. and 5:00 p.m., on all designated collection days. Such days shall be designated by the Garbage Collector and approved by the Village. No garbage will be removed from private property, driveways on private property, etc.

COMMERCIAL: - all garbage receptacles shall be accessible to the Collector at a predetermined location, and sites and days will be approved by the Village. All garbage shall be at the predetermined location between the hours of 8:00 a.m. and 5:00 p.m.

6) Contents of Receptacles

No fish or game processing waste shall be placed in a garbage receptacle or standard garbage containers.

No liquids, or free water shall be put or placed in or allowed to run into, or accumulate in, any receptacle for garbage, and all such receptacles shall at all times be kept securely covered with a watertight lid.

No person shall place any explosive substance in any garbage receptacle or standard garbage container. This includes batteries and propane tanks.

No person shall deposit garbage or trade waste for pick-up with the garbage or trade waste of another person, or deposit garbage or trade waste in regulation garbage receptacles or standard containers owned by another person without that owner's permission.

Condition of Receptacle

All receptacles herein before mentioned shall be accessible for inspection at all reasonable hours, and when any receptacles have been condemned by the Municipality as unfit for the purpose, such receptacle shall be removed along with the garbage or trade waste, and the householder, owner of an apartment house, or owner or occupier of commercial premises, shall forthwith provide a suitable and sanitary regulation receptacle, as described in this bylaw.

8) Removal of Refuse

The Municipality shall remove the said garbage and trade waste at such times and in such manner as the Municipal Council may from time to time, by resolution determine, and the said garbage and trade waste shall be disposed of by the Village of Port Alice, in accordance with the provisions of this bylaw.

Appointment of Garbage Contractor

The Municipality shall, by resolution, appoint a Contractor to remove garbage and trade waste from all or any part or parts of the Municipality, for such period as the Municipal Council may determine. It shall be the duty of such contractor, to remove said garbage and trade waste, in accordance with the provisions of this bylaw, and in accordance with such further directions as may be given by the Village and the said contractor shall be paid such amount and in such manner as the Municipal Council may determine.

10) Loose Dog on Premises

No garbage collector shall be obliged to collect garbage if there is a loose dog on the premises, and if the Collector requests the occupier to tie or confine the dog, so that the dog cannot interfere with such removal, the occupier must do to, and failure to do so, shall result in prosecution under this bylaw.

11) Service Fees Paid

The owners of premises, whether occupied or vacant, on which a premise exists, shall be responsible for the payment of all garbage user fees, whether the service is actually used or not.

12) Collection of Fees

Every owner and occupier, as defined in this bylaw, of residential and commercial property within the Municipal townsite shall pay, to the Municipality, the fees and charges, as set out in The Village of Port Alice Rates and Fees Bylaw which may be amended from time to time.

Monthly rates will be billed semi-annually and paid to the Village no later than May 31st and November 30th in each year. Users on the water metre billing cycle shall be billed semi-annually and paid to the Collector no later than February 15th and August 15th in each year.

Property owners who are sixty-five (65) years old or older will receive a 10% discount on their billings.

If an account remains unpaid by the due date, a ten percent (10%) penalty will be imposed, and added to the outstanding balance. Any charges authorized by this bylaw, which remain unpaid on December 31st, in the year in which they were imposed, shall be transferred to property taxes in the following year, unless sooner paid.

13) Duties of Garbage Collector

It shall be the duty of the Garbage Collector:

- a) to collect all garbage and trade waste;
- b) to report any infraction of this bylaw;
- c) to clean up garbage spilled or scattered as part of collection activities;
- d) to answer all complaints courteously and promptly;
- e) not to trespass needlessly on private property, but to follow pedestrian walks and not cross from one property to another;
- to have garbage trucks washed and cleaned and disinfected to such a degree, and at such intervals as will meet the requirements of the Public Health Inspector and the Village;
- g) to have all garbage collection equipment accessible to the Public Health Inspector at all times;
- h) to maintain a list of users who fail to meet the requirements set forth in this bylaw.

14) <u>Collection of Garbage - Number of Pick-ups</u>

- a) Residential (single family dwelling) maximum of once per week.
- b) Commercial & Multi-family dwellings (apartments) maximum of twice per week.

15) <u>Number of Receptacles</u>

- a) Residential (single family dwelling) maximum two (2) regulation receptacles.
- b) Commercial and Multi-family dwellings:
 - 1. Commercial maximum two (2) commercial standard containers or three (3) regulation garbage receptacles.
 - 2. Apartments and Townhouses maximum twelve (12) standard containers (total).

16) <u>Ticketing System</u>

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For the collection of garbage in excess of maximum amounts, as outlined in Sections 14 and 15, tickets are provided at the Municipal Office for a fee which is set out in the current Rates and Fees Bylaw

17) Duties of owners, occupiers and commercial premises

- a) Ensure that all standard containers are secured in such a way to limit access from wildlife. This can include the use of carabiners, locks or enclosures but the containers must be accessible to the garbage collector on collection day.
- b) Ensure all containers and receptacles are kept in a clean and sanitary condition. If standard containers are rented it is the responsibility of the renter to ensure that the containers are maintained and repaired when necessary.
- c) Immediately clean up any spillage originating from containers or receptacles.
- d) Ensure that construction and demolition waste are not put into standard containers.

18) Infraction of Bylaw

- 18.1 Any person who shall be guilty of any breach or infraction of any of the provisions of this bylaw shall be liable on summary conviction, to a fine or penalty not exceeding the sum of Five Hundred Dollars (\$500.00).
- 18.2 Every offence under this Bylaw shall be deemed to be a continuing, new and separate offence for each day during which the offence continues

19) <u>Citation</u>

For all intents and purposes, this bylaw may be cited as "Village of Port Alice Garbage Removal Bylaw No. 682, 2023".

READ A FIRST, SECOND AND THIRD TIME this 10th day of May 2023.

RECONSIDERED AND FINALLY PASSED AND ADOPTED this 24th day of May 2023.

Chief Administrative Officer

Mayor

Certified a true copy of Bylaw No. 682, 2023 as adopted

Chief Administrative Officer



Gateway to the Wild West Coast

INFORMATION ITEMS



May 2, 2023 Our Ref. 129004

I am pleased to share with you information about the provincial government's <u>StrongerBC</u>: <u>Future Ready Action Plan</u> designed to meet the challenges of today, to make sure people in British Columbia are ready to succeed and grow our inclusive and sustainable economy now and into the future.

The Future Ready Action Plan will develop trained, skilled and talented people to fill the jobs of today and tomorrow. It is the BC government's commitment to ensuring everyone in the province can access the post-secondary skills and training they need to build good lives, while developing the talent and skills that businesses and employers need so we can drive our economy forward and deliver the services we all rely on.

As a key pillar of the StrongerBC Economic Plan launched in February 2022, the Future Ready Action Plan invests an additional \$480 million dollars over the next three years in targeted supports to a broad range of British Columbians.

The action plan is focussed on five pillars:

- Making post-secondary more affordable, accessible and relevant;
- Providing the innovation and skills needed to fill the jobs of tomorrow faster;
- Breaking down barriers so everyone can find a job that works for them;
- Addressing Indigenous People's workforce priorities; and
- Making it easier for people new to Canada to find a job in which they are trained.

I am grateful to those who shared feedback and insights during the StrongerBC: Future Ready Action Plan engagement sessions in May 2022. As a result of this collaborative process, I am confident the Action Plan will support British Columbians to acquire the skills they need to succeed in British Columbia's diverse and innovative economy. I am also confident that it will become easier for employers to find the talent and skills they need to sustain and grow their enterprises.

If you would like more information about the Action Plan and how it can benefit you, I encourage you to reach out to my office or participate in one of the roundtables we will be holding over the next few months.

... /2

The Future Ready Action Plan is an historic investment in people—because what helps people succeed in our economy, makes our economy succeed for people.

Sincerely,

Honourable Selina Robinson

Minister



April 25, 2023 FOR IMMEDIATE RELEASE MR23-014

NIC takes home national award for excellence in Global Education

North Island College (NIC) received a national award for Canada's first plan committed to Indigenizing international education at a college or university.

The bronze award, presented at the College and Institutes Canada World Congress in Montreal April 24, recognizes the broad international activity of the Office of Global Engagement (OGE) including *Journeying Together*, which puts into action NIC's institutional commitment to Indigenization, decolonization and reconciliation through a global lens.

Mark Herringer, NIC's Executive Director of International Education, and Sara Child, Indigenous Education Facilitator filling in for Kelly Shopland, NIC's Executive Director, Indigenous Education, accepted the award on behalf of NIC.

"This award recognizes the people who have worked so hard over the years to see Indigenization in action at NIC," said Shopland. "Mark's commitment, and his team's openness to collaborate and learn from Indigenous Elders and the Indigenous Education Council at NIC throughout this process, continues to be essential. I'm so proud on behalf of NIC and be recognized for work that has taken years to fall into place."

The plan was informed by NIC's Indigenization plan, Working Together.

"The plan is a commitment to transform what we do and how we do international education, to weave together aspects of Indigenization with internationalization," said Herringer.

BIENVENUE | WELCOME

Patricia Trasolini, Sara Child, Mark Herringer, Shelley Humble and Romana Pasca, celebrated NIC's Global Excellence Award at CICAN's World Congress in Montreal on behalf of NIC.

It includes a wide range of actions that engages international students as immigrants to Canada by introducing them to Indigenous knowledge and understanding throughout their studies – from orientation to graduation.

"This work is a broad and deep series of programs and initiatives being run at NIC, and the Indigenizing piece is unique. It is driven by where we are and who we are as an institution. This award really recognizes that work, for which we are very grateful," explained Herringer.

Journeying Together was seeded through a connection with Kapi'olani Community College in Hawai'i and evolved into an Indigenous language field school run by Child and supported by OGE's Romana Pasca.

"During the language revitalization work in Hawai'i, it became clear that it was important to not just be supportive or collaborative with Indigenous communities," said Herringer. "We realized that we must focus on building an institutional-wide way of working and also a learning process that serves the needs of local communities, both Indigenous and non-Indigenous, in an Indigenized and decolonized way."

NIC Board members Patricia Trasolini and Shelley Humble attended the awards ceremony with NIC representatives. Sara Child, Mark Herringer and Romana Pasca, Manager, International Programs, Partnerships and Global Education, joined

NIC is honoured to acknowledge the traditional territories of the combined 35 First Nations of the Nuu-chah-nulth, Kwakwaka'wakw and Coast Salish traditions, on whose traditional and unceded territories the College's campuses are situated. www.nic.bc.ca



MEDIA RELEASE

Kapi'olani Community College's Dean of Arts and Science Nāwa'a Napoleon at the World Congress to share *Journeying Together* with colleagues from universities and colleges across Canada.

Learn more about the actions and initiatives within Journeying Together, visit https://www.nic.bc.ca/international/journeying-together/.

Media Contact

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