



VILLAGE OF FRASER LAKE
REGULAR MEETING OF COUNCIL
AGENDA

Date: June 12, 2024

Time: 5:30 PM

Location: 210 Carrier Crescent, Fraser Lake, B.C.
Municipal Chambers

Pages

1. Adoption of the Agenda

Recommendation:

THAT the June 12th, 2024 Regular Council Meeting Agenda be adopted as presented.

2. Delegations

1. Shellie Gleave from the Eco Cooperative Community Service Centre, regarding the Golden Opportunity Invitation to Collaborate dated June 7th, 2024

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3. Adoption of Minutes

1. May 22nd, 2024 Regular Council Meeting Minutes

Recommendation:

THAT the May 22nd, 2024 Regular Council Meeting Minutes be adopted as presented.

4. Business Arising from the Minutes

5. Councillor Reports

1. Councillor Fennema
2. Councillor Jenkinson
3. Councillor LePoidevin
4. Councillor Webb
5. Mayor Storey

Recommendation:

THAT the Councillor Reports be received for information.

6. Accounts Payable

1. Village of Fraser Lake Cheque Register from May 16th - May 31st, 2024

Recommendation:

THAT Council receive the Village of Fraser Lake Cheque Register from May 16th - May 31st, 2024 for the amount of \$804,000.28 for information

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7. Correspondence List

1. Nellie Davis, Manager of Regional Economic Development for the

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Regional District of Bulkley Nechako regarding the Bulkley Nechako Joint Accessibility Plan dated May 17th, 2024

Recommendation:

THAT the Bulkley Nechako Joint Accessibility Plan be received for information.

2. **Cindy Shelford, Chair of the Nechako-Kitimat regarding Water Reservoir Replacement Project dated May 22nd, 2024** 26
3. **Erin Siemens, Project Planner for the College of New Caledonia Regional Campus, regarding CNC request for Support Letter MPO dated May 23rd, 2024** 27
Recommendation:
THAT Council direct staff to write a letter of support for the Mineral Processing Operator Training that will be offered within the Village of Fraser Lake.
4. **Yannick Marcoz, Resident from Fraser Lake, BC regarding Wheel Chair Swings dated June 3rd, 2024**
5. **Nadleh Whut'en regarding Keep Highway 16 Safe Billboard Unveiling, dated June 7th, 2024** 28

8. Staff Reports

1. **Office of the Chief Administrative Officer**
 - a. **Village of Fraser Lake 2023 Annual Report** 29
Recommendation:
THAT Council give notice of the annual meeting on June 26th, 2024, at which Council will consider the 2023 Annual Report and submissions and questions from the public.
 - b. **Union of British Columbia Municipalities Meeting Requests and Resolutions** 67
Recommendation:
THAT Council advises staff of resolutions for submission directly to the Union of British Columbia Municipalities 2024 conference.
Recommendation:
THAT Council provides direction to staff regarding requests for meetings with ministers and staff of ministries, agencies, commissions, and corporations.
 - c. **Mayor & Council 2024 Mouse Mountain Days Involvement**
 - Pancake Breakfast;
 - Hostages of Hospitality;
 - Opening Ceremonies;
 - Barbeque; and
 - Parade.
 - d. **BC Hydro Meeting Request**

Recommendation:

THAT Council provide feedback on any meeting topics that they wish to discuss with BC Hydro during the 2024 Union of British Columbia Municipalities in September 2024.

2. Director of Finance

- a. 2023 Municipal Statement of Financial Information (SOFI) 69

Recommendation:

THAT Council approve the 2023 Statement of Financial Information.

9. Reading List

1. Kelly Hall, Deputy Mayor for the City of Kamloops regarding Deputy Mayor to Represent Kamloops City Council dated May 29th, 2024 121
2. Rae-Ann Polowski, Regional Office Administrator for the Ministry of Emergency Management and Climate Readiness regarding the Snow Survey and Water Supply Bulletin dated June 1st, 2024 122
3. Kermit Dahl, Mayor for the City of Campbell River, regarding Letter to Minister Bruce Ralston regarding the State of the Forestry Industry in British Columbia dated June 5th, 2024 123
4. Britta Boudreau, Manager of the Nechako-Kitimat Development Fund Society regarding NKDF \$140,374 for New Projects Across the Region dated June 6th, 2024 125

Recommendation:

THAT items 9.1 to 9.4 be received for information.

10. New Business

11. Bylaws

12. In Camera

Recommendation:

THAT the meeting is closed to the public in accordance with the Community Charter section 90 (1) (k) negotiations and related discussions that in the view of Council could reasonably expect to harm the interest of the municipality if they were held in public.

13. Rise with Report

14. Adjournment

Recommendation:

THAT the June 12th, 2024 Regular Council Meeting be adjourned.

June 07, 2024

Dear Ethan Fredeen,

I am reaching out on behalf of the Eco Cooperative Community Service Centre's Board of Directors to share an incredible opportunity with you and Fraser Lake's elected officials in hopes to inspire your involvement and support.

An initiative called the "Golden Opportunity" has been presented to the Eco Co-op by UBC's School of Architecture & Landscape Architecture, in collaboration with BCIT, as well as a German university and an award winning innovative German housing business.

As you're aware the Eco Co-op project's main focuses include building local skills and using local resources to fill local needs. In this case we intend to work with provincial and international architects and academic institutions to address our housing crisis while we support local youth and improve the quality of life for our residents.

The Golden Opportunity is about supporting Indigenous and rural communities in BC by providing an affordable and innovative housing option that is based on community collaboration and innovation, and involves mentored construction and future employment for local youth.

The Eco Co-op would like to extend this invitation to you to collaborate with us, alongside these individuals and organizations to clearly define our collective housing needs, and to co-design and help build a housing development prototype that is customized to our identified needs together.

Professor and Principal Architect Inge Roecker from UBC has 20 years of experience with housing and community wellbeing. She and her colleagues from BCIT and Germany have gathered a group of 10 master students who are interested in working with us to co-design the first customized unit, and then to help build it with a handful of our local youth and skilled carpenters.

The collaborative design process will take 2 months - starting as soon as possible. The hands-on learning experience and mentored construction of the prototype will take 2-3 weeks to complete next year. We are actively seeking adequate support to make it happen.

Your involvement in this project would allow us to showcase how we are working together to embrace collaboration and commitment to excellence through inclusive community engagement and cooperation.

The Golden Opportunity would provide skills training and future employment to our local youth (age 16-17) as well as innovative housing options and business opportunities for our communities.

The opportunity would unfold as follows; A small group of local youth will work with architecture students and skilled carpenters to build the first model next Spring.

Consecutive models could be built as part of a for profit social enterprise program that creates jobs and homes for our communities - funded in part through government grants.

The German Consulate in Vancouver has informed us that a German Film Production Company is interested in developing a documentary of the experience. The design team, mentor-carpenters and film crew would come here for the 3 week event. We are investigating what a Canadian film crew covering the event might look like as well.

We've learned that the initial prototype must be owned by a non-profit, so the first unit would be used as the Eco Co-op's headquarters, as well as a showhome, and a location for inquiries about additional units, our partnerships, and the Eco Co-op project in general.

The municipality has expressed interest in partnering with the Eco Co-op in the future, so perhaps this first unit (and even consecutive units) could be located in Fraser Lake.

If this invitation, (which has also been extended to our First Nation communities) is accepted, your input, recommendations and support will be a cornerstone in our cooperative resiliency building efforts, and will be an excellent representation of our values based project for the world to see.

If interested, Professor Roecker (who happens to be a Director on the Eco Co-op team) would like to begin discussions regarding our housing needs as soon as possible through scheduled zoom meetings with local stakeholders and her students and colleagues. We will be exploring the opportunity's vision, main goals and requirements during these meetings.

Ms. Roecker has offered to fly from Vancouver to Fraser Lake in July to meet with interested individuals in person, but we need to start discussions with her before then.

I would like to request an opportunity to discuss this initiative and our interests with the Mayor and Council further, at the next Council meeting.

Thank you for your consideration and continued support in the Eco Co-op Project, I look forward to hearing from you.

Best regards,

Shellie Gleave



Village of Fraser Lake Cheque Register
May 16 – May 31, 2024

SUPPLIER NAME	CHEQUE NO.	SERVICE	AMOUNT
CANADA CUSTOMS & REVENUE	01284-0001	Payroll Remittance PP#9	11,589.98
RUSSELL HENDRIX FOODSERVICE EQ	01287-0001	COMMUNITY HALL KITCHEN EQUIPMENT	135,634.83
BC HYDRO	01288-0001	HYDRO-	15,259.81
GLOBAL PAYMENTS	01288-0002	DEBIT MACHINE CHARGES APR 2024	66.63
TELUS BC	01288-0003	TELUS DIRECTORY LISTING	28.35
CANADA CUSTOMS & REVENUE	01290-0001	Payroll Remittance PP#10	13,270.41
ALL WEST GLASS	31858	ARENA EAST DOOR PROJECT	18,385.69
CONNECT HEARING INDUSTRIAL MAI	31859	FIREFIGHTER HEARING TEST	614.25
FRASER LAKE FOREST CONSULTING	31860	COMM FOREST CONSULTING APR 2024	11,029.21
GENSEMAYER TRUCKING	31861	LOWBEDDING OF LOGGING EQUIPMENT	13,051.50
HUB FIRE ENGINE & EQUIPMENT	31862	E-11 REPAIR ELECTRICAL HARNESS	1,475.61
LOOMIS EXPRESS CANADA LTD.	31863	SHIPPING SEWER SAMPLES	111.97
MINISTER OF FINANCE	31864	WATER PERMIT 2024	21.00
NORATEK SOLUTIONS INC.	31865	CITY REPORTER FIRE INSPECTION	2,255.68
NORTHERN MONUMENTAL	31866	COLUMBARIUM PLATES	448.00
RICH'S SAW SALES	31867	SCREW RETAINER E-RING CHAINSAW	7.45
ROCKY MOUNTAIN PHOENIX	31868	MULTI GAS DETECTOR TICK CAMERA	9,135.84
ROSENAU TRANSPORT LTD.	31869	SHIPPING BOBCAT PARTS	22.56
URBAN SYSTEMS	31870	WATER TOWER	29,699.25
WESTERN INDUSTRIAL CONTRACTORS	31871	COMM HALL/CURLING RINK PHASE 1	9,836.72
WHITE CAP SUPPLY CANADA	31872	SIDEWALK SEALER	1,291.93
FL CURLING CLUB	31873	COMM FOUNDATION GRANT	1,600.00
FL & DIST SENIOR CITIZEN HOM	31874	COMM FOUNDATION GRANT	1,600.00
FL YOUTH SOCCER ASSOCIATION	31875	COMM FOUNDATION GRANT	4,000.00
FRASER LAKE RCMP	31876	COMM FOUNDATION GRANT	2,000.00
BUSSI, WADE	31877	MEAL ALLOWANCE WASTEWATER 1 TRAINING	520.00
CRUZ, ZION	31878	MEAL ALLOWANCE WATER TREATMENT TRAINING	520.00
MTS MAINTENANCE TRACKING SYSTEM	31879	CRUZ-WATER TREATMENT TRAINING	1,143.45
MTS MAINTENANCE TRACKING SYSTEM	31880	BUSSI/WASTEWATER TREATMENT TRAINING	1,200.15
ALS ENVIRONMENTAL	31881	ALS CANADA/SEWER SAMPLE	356.16
ASSOCIATED FIRE & SAFETY	31882	NEW CHARGER AND BATTERY GLASS	915.95
FRED SURRIDGE	31883	NEW FIRE HYDRANTS	13,711.47
PACHECO, LORA-LEE	31884	CPR FIREFIGHTERS RECERTIFICATION	880.00
CENTRAL BC RAILWAY & FORESTRY	31885	RENTAL MINI TRAIN MMD 2024	1,160.00
RAMTECH	31886	WATER PLANT PARTS	346.03
ROSENAU TRANSPORT LTD.	31887	SHIPPING FIRE HYDRANT PROJECT	237.94
SUMMIT REFORESTATION & FOREST	31888	COMMUNITY FOREST TREE PLANTING	476,600.73
WESTLINE FORD LTD	31889	SERVICE/BUMPER REPLACE CHIEF TRUCK	6,575.20
CAMPBELL CAMERON	31890	WORKBOOT ALLOWANCE 2024	200.00
PRAIRIECOAST EQUIPMENT INC.	31891	2023 JOHN DEERE MOWER	17,196.53
=====			
PAYABLE TOTAL :			804,000.28
=====			

COMMUNITY FOREST \$500,681.44

Employee Bank Deposit - Summary



Employee : All
Department : All
Category : All

Period : 10 Month : 5 Year : 2024
S.I.N. : All

Bank Code	Bank Name	Number of Deposits	Deposit Amount
0002	BANK OF NOVA SCOTIA	2	1562.25
0003	ROYAL BANK OF CANADA	3	4395.13
0004	TORONTO DOMINION	2	2780.19
0010	CANADIAN IMPERIAL BANK OF COMMERCE	9	15905.84
0809	BC CREDIT UNIONS	4	6418.14
Grand Total :		20	31061.55



Bulkley-Nechako Joint Accessibility Advisory Committee

ACCESSIBILITY PLAN

Version 1.0 – Spring 2024



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Introduction

In June 2021, the Accessible BC Act became law. The Act provides a framework to identify, remove and prevent barriers to accessibility, including physical, technological, informational, sensory, systemic, and attitudinal barriers.

More information about the Act can be found at:

<https://www2.gov.bc.ca/gov/content/governments/about-the-bc-government/accessibility/legislation/accessiblebc>

To facilitate the work of the Accessible BC Act, the Bulkley-Nechako Joint Accessibility Advisory Committee was formed. It includes participating organizations from the Regional District of Bulkley-Nechako, Telkwa, Houston, Granisle, Burns Lake, Fraser Lake, Vanderhoof and Fort St. James.

Territorial Acknowledgement

The Bulkley-Nechako Joint Accessibility Advisory Committee would like to open this Plan by acknowledging that the Committee conducts its work on the unceded territories of First Nations across the vast region. The Bulkley-Nechako Region covers an area over 70,000 square kilometers, spanning the traditional territories of the Dakelh, Nedut'en, Tse'khene, and Witsuwit'en speaking peoples. The Committee respects the distinct cultures of the Indigenous Peoples in the Bulkley-Nechako and honours their long-standing relationship with these lands and waters from time immemorial.

About the Partners

This joint Committee was created to support collaborative efforts across the Bulkley-Nechako for accessibility improvements. The partner organizations who make up the non-voting members of the Committee, and who have committed to use the work of the Committee to further accessibility in their own communities are:

1. Regional District of Bulkley-Nechako (all Electoral Areas)
2. District of Fort St. James
3. District of Houston
4. Village of Burns Lake
5. Village of Fraser Lake
6. Village of Telkwa
7. Village of Granisle
8. Fort St. James Public Library
9. Vanderhoof Public Library
10. Burns Lake Public Library
11. Granisle Public Library

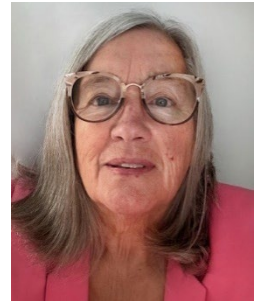
About the Committee

The membership of the Committee reflects, to the best extent possible, the diversity of persons with disabilities in BC, and particularly the Bulkley-Nechako region. Membership is prioritized for applicants who have lived experience of disability, are a support person for persons with disabilities (either personally or professionally) or are Indigenous.

Message from the Chair

As the inaugural Chair of the Committee, it has been an honour to learn from the passionate, knowledgeable members. It is wonderful to see so much commitment to improving our communities and ensuring equitable access for all our residents. I look forward to continuing the work to see tangible improvements across the region.

Director Judy Greenaway,
Bulkley-Nechako Joint Accessibility Advisory Committee Chair



Definitions

For the purposes of this Plan,

"Committee" means the Bulkley-Nechako Accessibility Advisory Committee;

"Plan" means the Committee's published accessibility plan;

"barrier" is anything that hinders the full and equal participation in society of a person with an impairment. Barriers can be caused by environments, attitudes, practices, policies, information, communications, or technologies. They can also be affected by intersecting forms of discrimination.

"disability" means an inability to participate fully and equally in society as a result of the interaction of an impairment and a barrier;

"impairment" includes a physical, sensory, mental, intellectual or cognitive impairment, whether permanent, temporary or episodic;

"Indigenous peoples" has the same meaning as in the [*Declaration on the Rights of Indigenous Peoples Act*](#);

Framework Guiding our Work

Accessible BC Act Principles

The Government of British Columbia is working towards being an inclusive province. There are over 926,000 people with disability in B.C. In June 2021, the Accessible B.C. Act became law. It provides a framework to identify, remove, and prevent barriers to accessibility. The new law is an important step to make B.C. a more accessible province.¹

Part 3 of the Act requires Local Governments to:

- Establish an accessibility committee.
- Develop an accessibility plan.
 - Review the plan every 3 years
- Create a public feedback mechanism.

What are examples of barriers?

Attitude

When people think and act based upon false ideas, like:

- Making decisions about people with disabilities without including them.
- Not believing that a person with a disability can contribute to the workforce.

Physical

When obstacles make access difficult, like:

- A washroom with an accessible stall but no automatic door opener.
- Hosting a meeting in a space with no wheelchair access.

Information or communication

When communication methods do not reach people with disabilities, like:

- Using small print or not providing large-print versions of material.
- Videos, events, or meetings that do not have closed captions.

Systemic

When an organization's policies or procedures aren't inclusive, like:

- Not providing an American Sign Language interpreter or closed captioning.

¹ <https://www2.gov.bc.ca/gov/content/governments/about-the-bc-government/accessibility/legislation/accessiblebc>

- Requiring a driver's licence for a job when another form of transportation could be used.

Technology

When technology can't be accessed by people with disabilities, like:

- Websites, documents, or databases that are not accessible for screen readers.
- Website graphs and charts do not have text to explain them.

Sensory

When lights, sounds or smells prevent participation in the environment, like:

- Co-workers wearing perfume in the workplace.
- Use of fluorescent lighting in the workplace.

Other Legislation

Other Legislation that governs how local governments operate include:

[Local Government Act](#) - provides a legal framework and foundation for the establishment and continuation of local governments.

[Community Charter](#) - Charter provides a legal framework for the powers, duties and functions that are necessary for local governments to fulfill their purposes.

[BC Building Code](#) - governs how new construction, building alterations, repairs and demolitions are completed.

Committee Mandate

The BN JAAC Committee's mandate is to advise all participating Councils and Boards in the Regional District of Bulkley-Nechako of the need to establish, develop and maintain equitable policies, services and facilities for persons with disabilities, including, but not limited to: transportation; housing; employment; education; and recreation.

To provide an opportunity for public input on accessibility issues affecting people with disabilities.

To identify barriers to services and facilities encountered by people with disabilities, and partner with local councils and agencies to address them.

To promote initiatives that foster active living, and the full participation of people with disabilities in their communities.

Feedback Mechanism

The Joint Committee and partner organizations are committed to hearing from residents about barriers to accessibility in all forms, including physical, technological, informational, sensory, systemic, and attitudinal barriers. We welcome feedback via several mechanisms:








- Toll free via phone at 1-800-320-3339
- Via email to info@rdbn.bc.ca
- Via the online form at <https://www.rdbn.bc.ca/departments/administration/bulkley-nechako-joint-accessibility-advisory-committee>
- Via a Committee member in your community

All feedback received will be provided on the agenda of the next regularly scheduled Bulkley-Nechako Joint Accessibility Advisory Committee meeting to help with planning. All partner organizations receive the minutes from those meetings.

Barriers Identified

What we Heard

Via public feedback and Committee contributions, several types of barriers were identified that are prevalent across the region. They include:

Type of Barrier	Examples
 Barriers in the built environment	<ul style="list-style-type: none"> - Insufficient accessibility in public washrooms - Poor condition of sidewalks. - Insufficient quantity and accessibility of public seating (benches).
 Informational Barriers	<ul style="list-style-type: none"> - Lack of parking signage for accessible parking - Signage not accessible to low-vision readers. - Lack of support for digital literacy assistance.
 Attitudinal Barriers	<ul style="list-style-type: none"> - Lack of prioritization of employer training to support employees with disabilities. - Protests that impact or re-traumatize marginalized communities.
 Sensory Barriers	<ul style="list-style-type: none"> - Lack of quiet spaces for people on the autism spectrum - Accessibility issues on websites/social media for low-vision residents
 Systemic Barriers	<ul style="list-style-type: none"> - Lack of services for adults with disabilities once out of school. - Lack of accessible employment opportunities. - Insufficient quantity of accessible, affordable housing for residents on a disability allowance.
 Transportation Barriers	<ul style="list-style-type: none"> - No or limited taxi service, particularly accessible taxis. - Transportation to medical appointments is challenging.
 Housing Barriers	<ul style="list-style-type: none"> - Older high-density housing is not accessible, especially important feature like washrooms. - Many apartments lack elevators.

Action Items

As an advisory body, the Committee requests that all partner organizations consider the actions listed below (should they be applicable). Wherever possible, guidelines or standards are provided to assist in the actioning of a listed item.

Built Infrastructure Actions

- 1) Ensure recreation infrastructure is designed or upgraded for accessibility.
Suggested resource: [BC Parks Universal Design Guide Front-country Parks](#)
- 2) Review local accessible parking availability for best-practices.
Suggested resource: [Regulatory Changes to Accessible Parking Requirements](#)
- 3) Participate in the Business Façade Improvement Program offered by [Northern Development Initiative Trust](#) and highlight accessible improvements.
- 4) Identify eligible projects and apply for support from the [Government of Canada's Enabling Accessibility Fund](#) to improve infrastructure.
- 5) Allocate [Canada Community-Building Funds](#) to accessibility projects in eligible project categories.

Information and Sensory Actions

- 1) Ensure printed materials for internal and external use are accessible.
Suggested resource: [CNIB Clear Print Accessibility Guidelines](#)
- 2) Review Social Media posts for accessibility.
Suggested Resource: <https://www.queensu.ca/accessibility/tutorials/social-media-accessibility>
- 3) Be sure that websites are designed for accessibility.
Suggested resource: <https://www.destinationbc.ca/learning-centre/accessible-website-design/>
- 4) Review communication, especially emergency-related documents, for plain language to ensure your messages reach many literacy levels.
Suggested resource: <https://www2.gov.bc.ca/gov/content/governments/services-for-government/service-experience-digital-delivery/web-content-development-guides/web-style-guide/writing-guide/plain-language>
- 5) Create sensory safe spaces in public buildings and workplaces.
Suggested resource: Cognitive and Sensory Checklist in [Destination BC's Accessible Attributes Checklist](#)
- 6) Investigate options for ASL/Transcription of public or recorded meetings.
Potential resources: <https://www2.gov.bc.ca/gov/content/family-social-supports/services-for-people-with-disabilities/supports-services/american-sign-language-asl-interpretor-services/understanding-asl-interpretor-services>
or
<https://www.chs.ca/service/cart-communication-access-realtime-translation>

Attitudinal and Systemic Actions

- 1) Research and provide ongoing education and training for staff to improve awareness and understanding of service delivery for vulnerable residents.
Suggested resource: [BC Public Service Equity, Diversity and Inclusion learning and resources](#)
- 2) Create employment opportunities for staff with diverse backgrounds and support needs within your organization.
Suggested resource: [Work BC Employer Resources on Creating an Inclusive Workspace](#)
- 3) Pursue or review and evaluate recommended actions in and age-friendly designation to increase local awareness of and thoughtful action about community barriers to accessibility.
Suggested resource: [Becoming and Age-friendly Community: Local Government Guide](#)

Emergency Response Actions

- 1) Review and recommend actions in your community's Emergency Response Plan to include public education, identify advance planning considerations or response mechanisms to assist in the safe evacuation of vulnerable populations in an emergency event.

Advocacy Items

The Committee also encourages partner organisations to actively advocate for improvements to accessibility in areas outside their direct influence. This involves advocacy with other levels of government, as well as businesses and services offered in their communities. This includes raising awareness of and requesting improvements to:

- the declining availability of assessment and diagnosis access in northern, rural communities. Waitlists for assessments like autism are very long, delaying support delivery.
- the impact centralization of services has on people with disabilities.
- The overarching impacts of downloading accessibility work to schools/local governments. The large workload of those organizations means that accessibility is hard to prioritize.
- A lack of respite and community-based supports for adults with disabilities
- The loss of/lack of wrap around services available in our communities.

Monitoring and Evaluation

Monitoring

Public feedback will continue to be collected through all channels and provided to the Committee.

Partner organisations are asked to report any actions taken to address accessibility barriers the Committee's Staff Liaison at the RDBN.

Evaluation

Public feedback and partner organization actioned items will be provided to the Committee for ongoing review.

The Committee will review this information annually to measure progress on the actioned items and will evaluate successes and additional avenues for influence.

Conclusion

The Committee is pleased to be able to deliver these recommended actions and advocacy items for consideration to all partner organizations. We hope that this Plan will provide actionable items that will help make our communities more accessible.

The RDBN Staff Liaison to the Bulkley-Nechako Joint Accessibility Advisory Committee welcomes questions at any time. They can be reached by phone at 1-800-320-3339 or by email at info@rdbn.bc.ca.

Appendix 1 – Mural Board Brainstorming

informational barriers

- lack of above ground parking signage for wheelchair parking
- Signs are not accessible to low-vision residents
- Employer training and awareness programs for adults with ASD
- Colour blindness can impact signage accessibility

sensory barriers

- quiet spaces for people on the autism spectrum

systemic barriers

- need broader input from community, staff and community leaders
- Accessible employment opportunities-municipal offices
- Services for adults once out of school system are lacking
- Winter conditions can isolate those who have a hard time in icy conditions due to a higher fall risk
- lack of mental health awareness
- Employment for residents on the autism spectrum
- lack of awareness of how to meet needs of disabled travelers
- Provincial programs not easy to use
- Politics, collaboration and staff training to overcome inhibitions around serving diverse populations
- Housing - focus needed for integrated, accessible housing.
- housing - many rental prices remain high after industry is done
- food and housing security is more challenging for those on a disability living allowance.

Emergency Management Issues

- Emergency Planning do not sufficiently identify and plan to help vulnerable individuals
- Accessible hotel spaces during an emergency event.
- Prescribed burning and wildfires impact residents with respiratory issues due to poor air quality.

attitudinal barriers

- protests that impact marginalized communities - re-traumatized

technological barriers

- e-readers cannot use 'captcha' button on website forms
- digital literacy is low but many services are moving online

transportation

- No taxi service in many communities
- Maternity travel within Vanderhoof is challenging
- accessible taxis and buses for inter-community transportation is non-existent
- transportation to medical appointments is challenging

Housing

- Apartments rented to vulnerable populations are not accessible with important features like bathrooms.
- apartments in Burns Lake have deplorable access for those with mobility issues

built environment

- No wheelchair access to Medical Clinic in Houston
- crosswalks can be challenging for those with vision impairment or mobility limitations
- No public washroom in some communities
- No path to washrooms at park in Burns Lake
- No facilities for adults that require diaper changes
- cut outs are steep onto roads with raised bumps
- Lack of sidewalks in residential areas
- No seating/benches in Burns Lake Mall
- benches or seating areas to meet needs of wheelchair users like at doctors office
- snow removal around cutouts and accessible parking needs to be addressed
- Fraser Lake - neither hotel is wheelchair accessible.
- poles in sidewalks block wheelchair and walker passage
- Stairs are a barrier in buildings with no elevator - eg: dentist in Houston.
- Wheelchair height service and sales counters
- Much of the accessible parking is on private (business) property No uniformity and poor signage.
- sidewalks are pitted or in poor conditions and can be dangerous for wheelchairs and walkers
- Recreation areas need accessible benches and picnic tables-not usually constructed with disability needs in mind
- Bathroom at Burns Lake Mall inaccessible to wheelchairs and walkers
- poor lighting indoors can make indoor reading difficult
- Wheelchair and walker access at waterfront sites at Cottonwood Park
- child accessibility for rec seating
- Glare on plexiglass can make signage hard to see
- Winter maintenance of sidewalks is challenging

Local Community Accessibility Grant

About this initiative

To provide local governments with up to \$25,000 in funding to remove barriers for persons with disabilities by implementing one of the initiatives identified in their Accessibility Plan, or by their Accessibility Committee. It could also be an initiative that the community would like to implement based on feedback received from service users based on their feedback mechanism.

Eligible Applicants

All municipalities and regional districts in British Columbia are eligible to apply for this funding.

1. Each municipality or regional district is eligible to submit an application
2. Priority will be given to local governments that are fully compliant with Part 3 of the *Accessible B.C. Act*.

Nature of the Funding

Each local government is eligible for up to \$25,000 and may select one of the following streams:

Stream 1—Local Government led projects – new

This stream is designed for local governments that already have a project that will advance accessibility or build the local-level capacity when responding to local accessibility needs or priorities.

Stream 2—Capacity support – existing/expanding

This stream is designed for local governments that may be unsure of where to start, and will focus on working together with others to build a deeper sense of existing and emerging accessibility needs or priorities.

Local governments in this stream will work with SPARC BC to define their needs and select a specific area of focus (built environment, attitudes, practices, policies, information and communication or technology). The funding will then be used to implement the specific projects or initiatives identified.

- Stream 1—Local Government led projects – new
- Stream 2—Capacity support – existing/expanding

Please provide a short overview of your proposed initiative or area of focus:

About your Project

The funding is available to support projects of varying sizes, types and complexity including projects, both new and existing, designed to:

- Remove physical barriers in the built environment
- Understand and address attitudes, practices, and policies
- Enhance information, communication, and technology

Please describe the needs or types of barriers that your initiative will address:

Which specific needs or disability groups will be served through your initiative?

What geographic area does your initiative cover?

What is the type of knowledge or insight that you hope to gain?

Types of Activities Covered

What types of activities will be delivered through your initiative?

- Ramps, elevators, lifts, accessible washrooms, power door operators, accessible doors, audio signals and loops and lighting/color contrasting for visually impaired etc. (The completed infrastructure must be open for public use)
- Anti-bias training, service delivery training
- Training or supports needed to promote safer economic inclusion, interview processes, ASL interpretation and supports for events, Accessibility Audits of workflow, remuneration for Accessibility Advisory Committee reviewing and members.
- Funding for legal and consulting advice as well as internal staff resources.
- Funding to strengthen communication designed to allow for greater inclusion
- Job task checklists in pictorial form, wayfinding signage, ASL version of policies, application forms accessible to screen readers, reprinting hardcopies of material in large font, Braille versions of documents, accessibility enhancement to the website.
- Purchasing software that enables the production of accessible documents, specialized equipment and productivity tools (headsets, tablets, laptop screenreaders).
- Other ideas as identified through your Accessibility Committee.

Funding Amounts

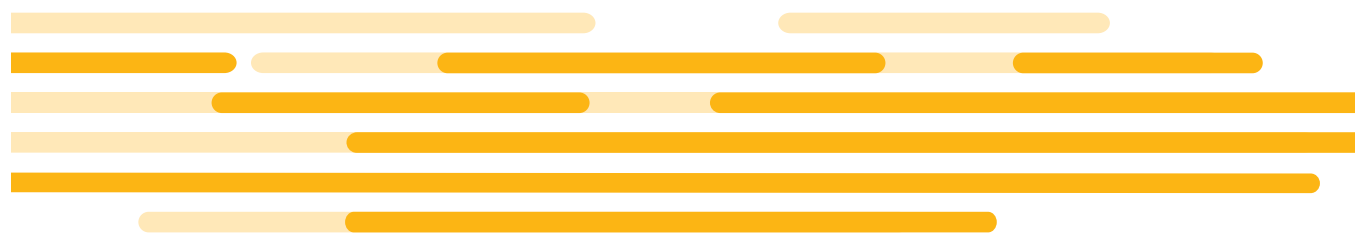
Funding will be dispersed in the following methods, all successful applicants must have all project completed by end of the grant programme and are required to submit a final report to SPARC BC by 31st March 2026.

1. For projects \$10,000 or less funding will be disbursed in 1 transaction of 100%.
2. Grants above \$10,000 will be dispersed in 2 transactions—80% upon return of the Terms & Conditions document and 20% upon receipt of Final Report

ADMINISTRATIVE DETAILS: KEY STRATEGIES AND ACTIONS INCLUDING KEY MILESTONES

Please tell us about the specific steps and actions to be taken, key milestones and critical dates. Please note, it is possible to add additional pages if required. However, project applicants are only expected to provide high-level details and that SPARC BC will seek additional information or clarification if required. Completion of this table is optional for stream 2.

Key Steps and Actions	Key Milestones/Outcomes	Critical Dates
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
Conclusion: Project Outcomes Report Submission		



REQUESTED PROJECT BUDGET

The following sets out the proposed budget to complete the scope of work as outlined in the previous section. Completion of this table is optional for stream 2.

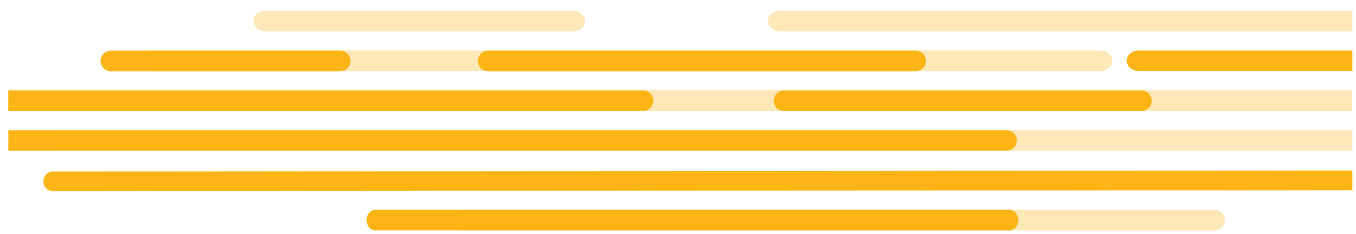
Specific Steps and Actions	Proposed Budget
1.	\$
2.	\$
3.	\$
4.	\$
5.	\$
6.	\$
7.	\$
8.	\$
9.	\$
10.	\$
11.	\$
12.	\$
TOTAL REQUESTED BUDGET AMOUNT	\$

Third-party contributions

Third-party means any person or legal entity, other than the Province, who participates in the implementation of an eligible project by means of contract. The Province's share is calculated once all third-party contributions (provincial, federal, and private funds) have been deducted from the total eligible costs of the project. If third-party funding is available, it may be applied to the project outside the provincial grant portion.

In-kind Contributions

In-kind or donated contributions are not an eligible cost. In-kind contributions may include volunteer hours and/or donated professional labour, services, space and materials, which are provided at no cost or below fair market value to the Recipient.



ABOUT THE APPLICANT

Tell us about your organization and key project implementation partners for this initiative:

Organization Name _____

Address _____

Contact Information

Name: _____ Position: _____

Email: _____ Phone: _____

Population:

Population size: Less than 15,000 Between 15,000 and 25,000 Over 25,000

Accessibility in your organization

Please provide a link to your organization's accessibility plan

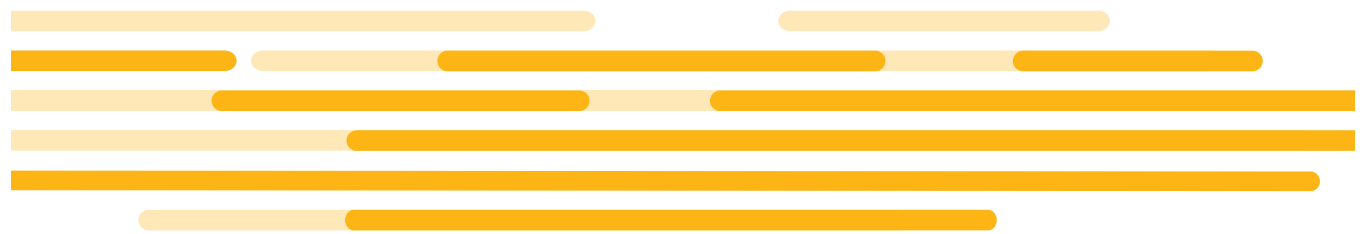
Please provide a link to your organization's feedback mechanism

Does your organization currently offer service delivery training to staff? yes no

Does your organization measure the number of employees who identify as persons with disabilities? yes no

Which service area is responsible for advancing accessibility in your community?

Do you have existing partnerships and relationships which focus on advancing shared accessibility goals?



Letter of Support

Please provide a letter of support from your accessibility committee. This letter should be submitted alongside this application form as a Word document or PDF.

Signature

The signature below certifies that all the information provided in this application is complete and correct.

Applicant Name: _____

Digital Signature: _____

Date: _____

Application Checklist

- Accessible Communities Grant Application Form
- Workplan (only required for applicants in Stream 1)
- Proposed budget (only required for applicants in Stream 1)
- Letter of Support from Accessibility Advisory Committee
- Board Resolution/Letter of Support from CAO

Submit your Application

If you have any questions or would like to submit your application, please email accessibility@sparc.bc.ca

Thank you for your application!



Accessibility includes *all*



7142 Guelph Cres.
Prince George, BC
V2N 4A4

Phone 250 964 4066
Fax 1 888 648 3875
Toll Free 1 877 478 3863

manager@nkdf.org
nkdf.org
facebook.com/NKDFS

*Nechako-Kitamaat
Development Fund Society*

May 22, 2024

Mayor Sarrah Storey
Village of Fraser Lake
210 Carrier Cres.
Fraser Lake, BC
V0J 1S0

RE: Water Reservoir Replacement Project

Dear Sarrah,

I wish to thank you for your application for funding assistance for the Village of Fraser Lake – Water Reservoir Replacement project which was reviewed by Directors on May 15, 2024.

After careful consideration of your proposal, it is the decision of the Board to approve funding assistance to a maximum of \$50,000 subject to confirmation of the remainder of the funds.

This offer is valid for a period of six months from the approval date.

Once you are ready to proceed, please contact Britta Boudreau to initiate the development of an agreement and presentation of the first installment. If you have any questions or wish to discuss, I encourage you to call the Manager at 250-964-4066.

The Nechako-Kitamaat Development Fund Society's funding programs are designed to support sustainable economic activity in northern communities affected by the Kitimat-Kemano project and by the creation of the Nechako Reservoir. The government of British Columbia and Alcan each contributed \$7.5 million to create the BC-Alcan Northern Development Fund. The NKDF Society, incorporated on August 18, 1999, spends the income from its long-term investments on programs and projects that meet each community's goals for economic development and community stability.

We ask that you not speak to the media about this funding offer until we have coordinated a press release with Rio Tinto and the British Columbia Government.

On behalf of our Board of Directors, I wish you great success with this project.

Sincerely,

Cindy Shelford, Chair

Cc:// Ethan Fredeen, Chief Administrative Officer

Minerals Processing Operator - Letter of Support Template

(Company Letterhead)

(Date)

(Organization)

(Address)

(Phone)

To College of New Caledonia (CNC):

MiHR's Minerals Processing Operator (MPO) Training, a duration of approximately three weeks, focuses on the knowledge and skills an individual would require for an entry-level position as an MPO in an operating mine.

(Industry Partner) confirms its partnership with *College of New Caledonia* for the delivery of MiHR's Minerals Processing Operator (MPO) Training.

(Industry Partner) will support the program through a commitment to:

(Please state your commitment by outlining your involvement in the program. Some examples may include)

- *Outreach and promotion*
- *Recruitment of participants*
- *Delivering training*
- *Providing guest speakers*
- *Providing hands on learning opportunities*
- *Providing site tours*
- *Intent to hire successful learners*

(Industry Partner) looks forward to ongoing partnerships to support entry to and retention in the mining sector.

Signature:

Name:

Title:

Nadleh Whut'en Billboard Unveiling



**NADLEH IS HOPE.
NADLEH IS STRENGTH!**

KEEP HIGHWAY 16 SAFE



CARRIER SEKANI
FAMILY SERVICES



HIGHWAY
OF TEARS
GOVERNING BODY

Where: Tse Yaz Bunk'et Gas Bar & Café

5965 Highway 16 East | Fraser Lake, BC
V0J 1S0, (250)699-8992

When: June 25, 2024

- Speeches and Drumming @ 10:30 AM
- BBQ @ 12:00 PM- 1:30 PM

Food and refreshments will be available

FOR MORE INFORMATION: KSPEARS@CSFS.ORG



Follow along with the Nadleh Billboard Unveiling Event
Facebook group



REPORT TO COUNCIL

Date: June 12, 2024 Regular Council Meeting
To: Mayor & Council
From: Frank Peebles, Economic Development Officer
Subject: Village of Fraser Lake 2023 Annual General Report

PURPOSE

For Council to consider the Annual Report at a public meeting, as required by the *Community Charter*, and address questions related to the report.

BACKGROUND

Pursuant to Section 98 of the *Community Charter*, Council must, by June 30 of each year, prepare an annual municipal report including:

- a statement of municipal objectives and the measures for the current and next year;
- audited annual financial statements for the previous year;
- the amount of property taxes that would have been imposed on the properties that were granted permissive tax exemptions for the previous year;
- a report of municipal services and operations for the previous year; and
- a progress report of the objectives and measures for the previous year.

Staff is requesting that Council review the draft report, direct any changes to the report, and direct staff to give notice of the meeting at which it will be considered along with questions and submissions from the public. The annual meeting is proposed to be held on June 26th, 2024.

DISCUSSION & COMMENTS

As this report is being brought forward during the June 12th, 2024 Regular Council Meeting there is not another regularly scheduled meeting outside of June 26th, 2024 for Council to adopt the request and it meets the minimum 14 day requirement for public inspection. Council may consider a special meeting of Council prior to June 30th, 2024 however there may be scheduling conflicts.

ALTERNATE RECOMMENDATIONS

None

ATTACHMENTS

APPENDIX A: DRAFT 2023 Annual Report



RECOMMENDATIONS

THAT Council give notice of the annual meeting on June 26th, 2024, at which Council will consider the 2023 Annual Report and submissions and questions from the public.

Prepared and Submitted by:	Frank Peebles, Economic Development Officer
CAO Approval:	Ethan Fredeen, Chief Administrative Officer



Village of Fraser Lake

Annual Report: 2023

Version - June 2024

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Welcome to Fraser Lake!

"Where nature is our doorstep."

The Village of Fraser Lake is located within the Bulkley Nechako Regional District, 160 km west of Prince George in Northern British Columbia. The town is nestled alongside the glistening Fraser Lake, which is overlooked by a range of small mountains and forested area.



Fraser Lake is the seasonal home to over 1000 Trumpeter Swans each spring, making it an ideal location for birders to visit. Nature enthusiasts enjoy opportunities to view a variety of wildlife and birds, including, bald eagles, seagulls, waterfowl, moose, deer, caribou, elk, black bears, grizzly bears, cougars, and wolves.



The area holds 170 lakes within a 100 km radius and is home to some of the best recreational fishing opportunities in Northern BC! Hiking trails located throughout the area and along Mouse Mountain are utilized year-round for walking, cross-country skiing, and snowshoeing.



White Swan Park provides a beautiful backdrop for winter and summer activities, including, fishing, outdoor skating, kayaking, canoeing, and paddle boarding. Enjoy a leisurely stroll through the park or take your family for a swim.

We also enjoy seasonal events that include our Canada Day celebration, Family Day, and Halloween fun. Come experience the strong sense of community that exists in this friendly village!





Fast Facts

Incorporated: 1966

Traditional Territory: Nadleh Whut'en, Stelat'en First Nation, and Cheslatta First Nation

Population: the municipal population is less than 1,000 people, however, the rural population surrounding the Village of Fraser Lake is larger. Although not everyone resides within our Village, there are many people who call Fraser Lake home. Rural residents and local First Nations communities frequent the Village for local services and amenities.

Area: 484 Hectares (1210 Acres)

Average cost of home: \$226,728.00

Number of Schools: 2 (Mouse Mountain Elementary School and Fraser Lake Elementary Secondary School)

Active Trails: Approximately 20 trails¹

Average Size of Char: 7-11 pounds

Average Rainbow Trout: 14-15 inches

July daily temperature: Historical averages between 19-23 °C



**NADLEH
WHUT'EN**
FIRST NATION



STELAT'EN FIRST NATION

A member of the Carrier Sekani Tribal Council in Fraser Lake BC

¹ The number of trails is an approximate estimate, as many trails are currently being mapped throughout the area.

Message from the Mayor



Sarrah Storey
Mayor - Village of Fraser Lake

We are pleased to present Fraser Lake's 2023 Annual Report. This report offers us an opportunity to share our growth and highlight the Village of Fraser Lake's successes. We would like to encourage all residents to read this report to learn about the work of your municipal government and celebrate with us another momentous year for Fraser Lake. The projects completed in 2023 continue to be a testament to the hard work and dedication of staff and council. While we know its not possible to complete everything on our big "to do" list in a year, we are pleased with what we have accomplished to date and know the projects and plans we have set in motion or completed will benefit Fraser Lake for generations to come.

Council, is made up of regular people that continually look for the best way to support, protect and grow the community while keeping taxes low. The decisions and priorities we make are based on staff capacity, the Village budget, our Official Community Plan (OCP), Strategic Priorities and the availability of grant funding. Occasionally, important funding opportunities present themselves, in those instances Council and staff consider whether these added opportunities are achievable. The ability to pivot and juggle in a small community are important attributes that greatly contribute to our success.

I must commend staff for pivoting with us to add to that growth and to make sure we can take advantage of the opportunities that arise. While we appreciate the streets are what people want to see fixed first, a lot of work must go into planning and to find the financial resources to complete repairs to the buried infrastructure under the roads.

We continue to improve the community as we work towards the goal of addressing aging infrastructure. As you can imagine, advocacy plays a significant role in having our voices heard. This is one of the most important roles of Council. Being a smaller municipality, it can be more difficult to have our voices heard. That is why we continue to advocate

through government forums and collaborations on behalf of our community. This includes supporting and participating in the Northwest Resource Benefits Alliance (RBA), North Central Local Government Association (NCLGA), Union of British Columbia Municipalities (UBCM), Lakes Timber Supply Area Coalition, Northern Medical Programs Trust (NMPT), and the Local Government Leadership Academy (LGLA) to name a few. The role of council is to be the voice of our community. We take this seriously. Whether its hearing concerns or challenges, building resolutions, speaking to Provincial MLA's or Ministers or Members of Parliament, comes solutions and advocacy which can lead to support or grants.

This is an exciting time in Fraser Lake, and we are grateful to share it with you. Council is looking forward to making continued progress towards our goals in 2024 and we are excited to have a great community to share these successes with. On behalf of Council, we would like to thank you for the opportunity to serve the residents of our amazing community.



Village of Fraser Lake Council



*Councillor Jolene Webb, Mayor Sarrah Storey, Councillor Craig LePoidevin,
Councillor Audrey Fennema, Councillor Joe Jenkinson*

Background

The Village of Fraser Lake is governed by an elected Council comprised of a mayor and four Councillors. Members of Council are elected for a four-year term, with the current term running from November 2022 to November 2026.

Regular Council meetings are held in Council Chambers at 210 Carrier Crescent, on the 2nd and 4th Wednesday each month at 5:30 pm.

Council Update: 2023

Council would like to recognize the many contributions of our community volunteers. This commitment to the community is important, and a great demonstration of the dedication of our community members. Thank you. On behalf of Mayor and Council, we appreciate your activities to make Fraser Lake a better place to live.

Asset Management, Tourism and Beautification, and supporting Healthy Active Lifestyles remain as the strategic priorities for the Village (please see the Strategic Priorities section to view a more detailed description of the recent advancements in these areas).

The Village continues to pursue a variety of activities that are vital to the built infrastructure and development of our community. Significant capital projects during

2023 included the completion of Phase I of the Community Hall-Curling Rink, paving to some sections of road in the community, repairs to community infrastructure, and the installation of community wayward signage. Each of our initiatives work toward design improvements, support system sustainability, and to enhance our community's capacity for growth. Completion of Phase II of the Curling Rink / Community Hall project is something we are looking forward to in summer 2024.

Please refer to the capital projects section to learn more details about the projects that were completed in 2023 or are currently in progress. As our capital projects forge ahead, Council has a positive outlook for the continued community development of Fraser Lake this year and into the future!



Construction works underway in the exciting upgrades to the curling club, skating rink and community hall complex

Message from the Chief Administrative Officer



Ethan Fredeen
Chief Administrative Officer

The Village of Fraser Lake administrative team is pleased to present the 2023 Annual Report to our community. This report outlines our Village operations, strategic vision, financial position, and capital projects undertaken throughout the year.

2023 was a year of significant change for Fraser Lake. Our team faced numerous challenges and seized many opportunities. Notably, Mr. Rodney Holland retired on December 15th, 2023, after many years of dedicated service as the Chief Administrative Officer. We extend our heartfelt thanks to Mr. Holland for his contributions to advancing our community's asset management and ensuring the sustainability and longevity of our service delivery.

I joined the team late in 2023 and have been thoroughly impressed by the hard work and dedication of our Council and staff. Their efforts have ranged from addressing the Village's silviculture liabilities in the Fraser Lake Community Forest to laying the groundwork for essential capital projects earmarked for 2024. Notable achievements include completing Phase 1 of the C.H. Foote Memorial Arena Retrofit and maintaining a strong focus on the community's aging infrastructure.

In my short time with the Village, I have come to appreciate the solid foundation and strong capabilities of our team. Their ability to navigate through what seems to be a never-ending list of trials and tribulations of municipal governance is commendable, and I am excited to work alongside our elected officials, staff, and valuable community groups to chart a clear path forward.

Looking ahead to 2024, we anticipate a year of significant progress with several key upgrades planned for our community. We aim to complete Phase 2 of the C.H. Foote Memorial Arena Retrofit, which includes upgrading the front entry and improving the industrial kitchen. Replacing the Water Reservoir, which has exceeded its anticipated lifecycle, and adding a dedicated water line to connect to it is a priority. Additionally, our Wastewater Treatment facility has faced compliance challenges, and addressing these will be a focal point during the 2024 Budget Process.

As a newcomer to this community but a long-time resident of the Central Interior Plateau, I eagerly look forward to getting to know everyone in Fraser Lake. My goal is to support a vision that enhances core service delivery to best serve our community.

Message from the Director of Finance

The Village of Fraser Lake's Finance Department is responsible for the budgeting process which includes preparation, implementation, and on-going monitoring of the municipality's budget. The Finance Department is responsible for income and expenditure reports and must adhere to Public Sector Accounting Board (PSAB) standards. The Finance Department processes daily financial and accounting transactions. Laura also implements, and monitors internal control procedures, calculates, and maintains property taxes, utilities, and business licensing.



Laura McMaster
Director of Finance

The Finance Department works closely with all departments as well as with Mayor and Council with a focus to provide maximum efficiency and reasonable taxation, while also making provision for future infrastructure and service needs.



Message from the Economic Development Officer

The Economic Development Officer (EDO) is the link between the Fraser Lake business community, not for profit organizations, and other government organizations. The Village of Fraser Lake would like to thank Dave Christie for his time and dedication as the Economic Development Officer and we wish him all the best in his new role with the Ministry of Jobs, Economic Development, and Innovation with the Province of B.C.

The Village has been operating without an EDO since the beginning of 2023 and would like to thank Administrative Staff for taking on additional responsibilities to maintain the obligations of the EDO. The Village has hired a new EDO who will be starting in May 2024.

The key responsibilities of this position include:

- Attracting, retaining, and promoting businesses, services, and community groups
- Resident recruitment and retention activities
- Providing information to potential community investors
- Identifying tourism needs within the community
- Grant writing, tracking, and reporting
- Managing the Visitor Information Centre, Museum, and Community Transportation Service
- Managing the Business Façade program
- Assisting the local Chamber of Commerce by providing services as the Managing Director
- Liaison with regional and local organizations to promote growth, success, and resiliency in Fraser Lake and the Bulkley Nechako
- Provide information on entrepreneurship, economic development, tourism, and resources at community events such as the Business Fair
- Improving and updating key economic information, marketing materials, area profile, and web pages

Public Works Department

Director Vern Hilman lead the Public Works Department in 2023, and has since retired. The Village wishes Vern a very happy and restful retirement. The department of Public Works is responsible for the physical construction, repair, and maintenance of community assets and physical infrastructure. Public Works employees each have a primary responsibility: water, wastewater, or the Arena. Beyond those responsibilities, Public Works staff are busy with seasonal maintenance activities such as grass cutting, snow removal, and making sure that culverts are running. Our Public Works staff are extremely versatile. When a water line breaks, or there is a report of a sewage backup, our team of dedicated employees arrive to fix the problem. Some of their work involves collaborating with contractors, to ensure the work is completed to the standards of the contract.

2023 was a busy year for the Village staff, overseeing and working on many projects. Project highlights include:

- Levelling of the grounds at the cemetery
- Valve replacements on fire hydrants throughout the community
- Cleaning of Watermain Valve shut offs throughout the community
- Painting and repairing Village flag poles
- Replacement of the furnace at the Museum
- Sidewalk repairs and letdowns
- Installation of sewer utility poles
- Insulated the water pump-house
- Installation of new doors on the White Brick Building
- Preparation for 2024 projects

To view a more detailed list of projects from this year, please refer to the Capital Projects Recap section. Thank you to the Public Works team, who performed tremendous work on several repairs, upgrades, and new additions to the physical infrastructure of our community in 2023!

Administrative Department

Sylvia assists with a variety of projects and records within the office. The key responsibilities of this position include:

- Front Counter
- Payroll
- Accounts Receivable
- Assisting the Director of Finance
- Cemetery Management
- Records Management
- Assists with the Community Forest Records
- Meeting room bookings
- Village facility bookings
- Bulk Water Station Management
- Fraser Lake Villa Management
- Assisting the Director of Public Works and the Fire Chief with office duties



Sylvia Hendriksen
Administrative Assistant



Capital Projects Highlights



Capital Projects: 2023 Recap

“Investing in the future of the community.”

Projects completed in 2023 included improvements to the ice plant, cemetery, White Swan Park, the completion of an accessibility project, the installation of highway speed signs, and community paving. Continued work with our Municipal Asset Management Program took place in 2023, which helped the Village to improve our Asset Management database through collecting and organizing our infrastructure information. 2023 also saw the beginning of construction for the Community Hall/Curling Rink Project.

With the support of Council, the following projects and achievements were completed or advanced. The projects listed throughout the Annual Report offer important highlights across our three strategic priorities (2023-27): *Asset Management, Community Beautification, and Completion of Projects.*

Capital Projects 2023: Highlights

Project	Recent Advances	Next Steps
Community Hall and Curling Rink Phase I	<ul style="list-style-type: none"> Completion of Phase I 	<ul style="list-style-type: none"> Working on Phase II of the renovation Completion of Phase II
<u>Project Description:</u>		
Phase I retrofit the curling rink to create an accessible, multi-use, year-round facility. The project upgraded the structural, electrical, architectural and refrigeration aspects of the building to create an energy efficient and high functioning building. Phase I also added storage, new light fixtures, new windows, and new wall coverings.		

Project	Recent Advances	Next Steps
Safety & Security Fence at Treatment Plant	<ul style="list-style-type: none"> Chain-link fence Establishes hard perimeter 	Project Status: Complete

Project Description:

Adding a physical boundary around a large asset improves public safety, reduces the likelihood of vandalism or other nuisance, provides more assured workspace for staff.

Project	Recent Advances	Next Steps
Park Improvements		Project Status: Complete
<p>White Swan Park and Kin Park were the main focuses of attention in 2023, with the addition of six combined picnic tables and new covered shelters for families to take respite from sun/rain. The shelters were asked for by the public, and positive feedback has resulted. Funding help was provided by the Nechako Kitimat Development Fund.</p>		

Project	Recent Advances	Next Steps
Community Way-Finding Signage		Project Status: Complete
<p><u>Project Description:</u></p> <p>Installation of signs to direct viewers to local community amenities. The purpose of this project is to highlight local resources for local residents, to draw tourists to off-highway recreation, and to project the town’s life and animation.</p>		

Project	Recent Advances	Next Steps
Fire Services Upgrades	<ul style="list-style-type: none"> Multiple areas of improvement for Fraser Lake Fire Rescue 	Project Status: Complete
<p><u>Project Description:</u></p> <p>The main element of the upgrades was the acquisition of a new fire truck, thanks to major funding support from Coastal Gas Link and the Northern Development Initiative Trust. Also, the driveway into the fire hall had its pavement replaced. And some key tools were acquired (infrared cameras and multi-gas detectors).</p>		

2024 Update: Completed Projects

With the support of Council, the following projects have been completed as of June 2024:

- Painting the soccer nets
- Sealing sidewalks throughout the community
- Desludging of the Lagoons
- Asbestos Abatement of the C.H. Foote Foyer
- Flag Pole Repainting
- Watermain Line Route Clearing on Mouse Mountain
- Heater Installation in the Curling Rink

2024: List of Capital Projects in Progress

There are several capital projects currently in progress. The following ten (10) projects are listed as the major developments out of the 36 projects scheduled for 2024:

1. The Curling Rink / Community Hall Project – Phase II
2. Advancement of the active transportation project
3. Danger tree removal
4. Water Modelling
5. Heat Reclamation at C.H. Foote Arena
6. Commercial Thinning Fraser Lake Community Forest
7. Aeration and Blower System Upgrade
8. Community Hall Commercial Kitchen
9. Water Reservoir Replacement
10. Dedicated Boiler Room at C.H. Foote Arena

2024 Outlook

The outlook for 2024 is positive. Our focus remains grounded in the three strategic priorities, as updated by council this past year looking towards 2027: *Asset Management, Community Beautification and Tourism, and Completion of Projects.*

Many of the Village activities revolve around maintaining and upgrading existing infrastructure for modern day use. We do our best to address these needs in a way that adds to the beautification of our community for those who live here as well as

newcomers and visitors. Important projects the Village continues to plan for include upgrades to Village properties, the Curling Rink/Community Hall project, replacement of the water reservoir tower and the construction of a designated water line from the Water Treatment Facility to the new water tower. The Village is also working on upgrading the aeration system at the Wastewater Treatment Facility.

We are looking forward to continuing our in-person community events now that we can gather. A more relaxed and interactive rest of the year is something to continue to look forward to.

Future Projects

The following section outlines three major projects which will make a significant difference for the long-term sustainability of the community. Funding these types of large projects is always a challenge, it can take several years to determine the outcome of applications. Having shelf-ready projects with the design and planning completed are key. The Village is doing everything possible to advance and maximize the success of these endeavors.

Curling Rink/Community Hall Project

This project supports the strategic priorities associated with *Tourism* and *Active Healthy Lifestyles*. This project will upgrade the curling rink into a multi-use, year-round facility that can be used as a community hall. It will provide a modern space for public and private events.

In 2023, the Village finished Phase I construction which started in Fall 2022. Phase II involves an expanded entry equipped with a vestibule, accessibility ramp and handrails, and new accessible washrooms and changing rooms. Finally, Phase II includes a new commercial kitchen.

Water Tower Project

Funding was secured from Infrastructure Canada in 2023 and the planning for this project was nearly completed in 2023. The project has scheduled the procurement of a new water reservoir and the development of the pad where the reservoir will be placed this year. Work will begin in June 2024.

Designated Water Line Project

This project will modernize the community's drinking water distribution system by improving the consistency of chlorination. The project will require excavation of the water line route. While the road is open, storm sewer infrastructure will be installed,

and the Asbestos Cement pipes will be replaced. This will allow the Village to assist residents to direct basement sump pump discharge into the storm sewer, rather than into the sanitary sewer line.

The roadbed and asphalt surface of the road will be rebuilt along the construction route. The Village's plan is to install sidewalks and catch basins to finish off the project. This new waterline will run from the Water Plant up Carrier Crescent where it turns at the intersection with Tunasa Drive and continues to the Water Tower

The Village applied for funding through the Canada Community Building Fund program and our application has been approved. Projects such as this replace substantial amounts of buried infrastructure.



Trends in Local Economic Development

Village Office records show that in 2023, a total of 9 building permits and 114 business licenses were issued.

As it can be seen in figure (1), between 2020 and 2021 fewer building permits were issued due to the impacts from COVID-19. The number of business licenses has been steadily increasing over the past five years. Village staff have noticed more businesses have been increasing their catchment areas to include Fraser Lake. The increase in business licenses can also be accounted for due to more stringent enforcement of licensing requirements. This recent influx in economic development is expected to continue.

Figure (1) - Building Permits Chart 2017 - 2023

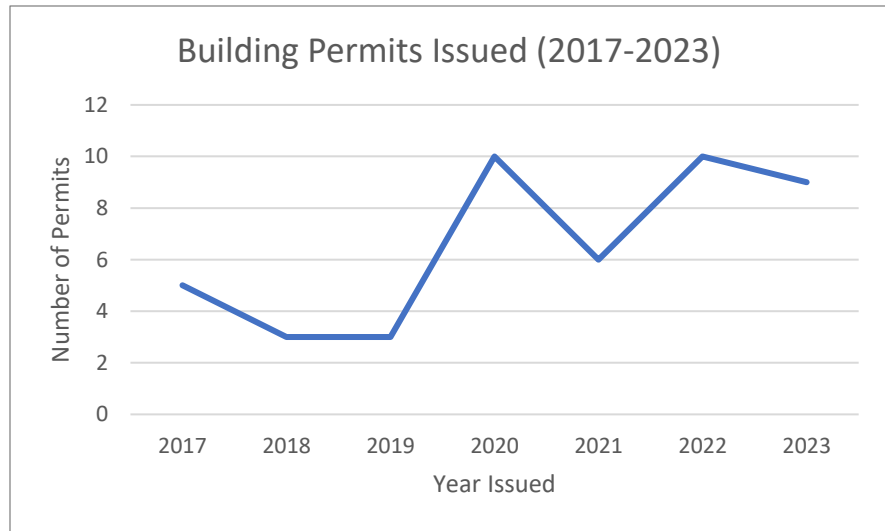
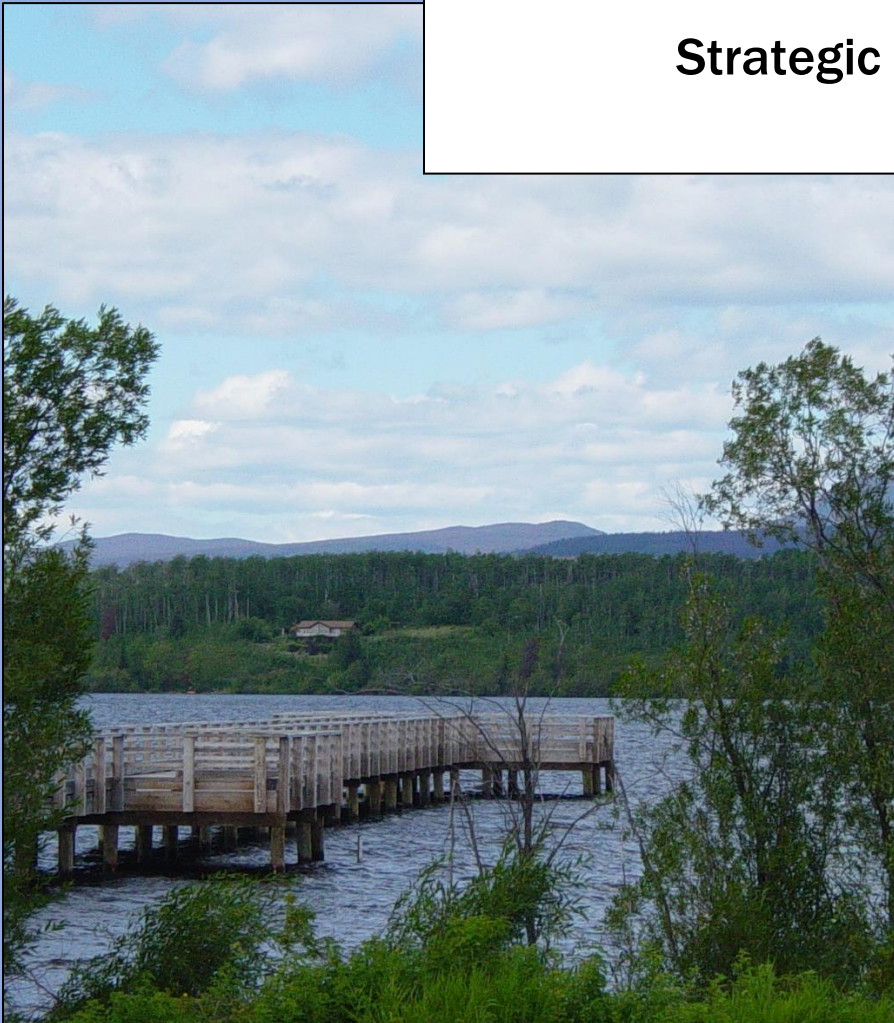


Figure (2) - Business Licenses Chart 2017 - 2023

Strategic Priorities 2024-2027



Asset Management

Taking steps to inspect, evaluate, maintain, and plan for the replacement of our aging infrastructure (sewer lines, water mains and valves, buildings, sidewalks, paved roads, and hydrants). That is Asset Management.

➤ **Actions Taken (2023)**

- Community Hall Phase 2 Planning
- Water Reservoir Planning
- Sidewalk Repairs
- Cemetery Improvements
- Sealcoating
- Museum Walkway

➤ **Expected Outlook (2024)**

Village Staff have continued to use Asset Management software to track repairs, upgrades, and replacements of assets in the community. With regular assessment of Village sewer lines, water mains and valves, buildings, sidewalks, paved roads, and hydrants Village Staff can track asset conditions and levels of service required. There are more capital projects underway for 2024 to update community assets. As time permits, staff update the database.

Community Beautification

By doing work on our community to make it look better we can attract both tourists as well as new residents to the area. Working on community beautification benefits all those who live in Fraser Lake.

➤ Actions Taken (2023)

- Tourism studies were performed to indicate how many tourists stopped in our town, where they came from, and what impressions were made for them. (New post-pandemic baselines forming)
- Arena upgrades will enhance visitor experiences when they come for recreation but will also give local residents stronger amenities at the curling/skating/community hall complex.
- Walkway and furnace replacement at the Visitor Info Centre / Museum may not sound exciting, but these greatly serve the strong, positive impression provided by this facility.
- Planted deciduous trees along the highway through the Fraser Lake Re-Greening Project
- Added Park benches and parking lot maintenance at White Swan Park, plus picnic table and shelter structures at White Swan and Kin Parks (thanks to funding from Nechako Kitimat Development Fund)
- Completed the lighting and ramp improvements at the boat launch
- New planters throughout the community

➤ Expected Outlook (2024)

Moving into 2024, the Village is hoping we continue to see an increase in the number of tourists visiting our community. Early numbers from the Visitor Information Centre show a busier spring, already. Additional efforts towards community beautification and the new wayfinding signs will hopefully encourage more people to stop in and explore our community as they are driving through. The 2023 addition of shelter structures at parks will add to the enjoyment and safety of tourists, and that always applies as well to local residents' enjoyment of their own community (public feedback already positive about the shelters).

Completion Of Projects

Ideas abound, and work is always underway to make civic improvements, but emphasizing the completion of projects makes maximum use of invested money and shows the local public that their municipal representatives are following strategic plans to their proper conclusion. It ensures that new initiatives can more confidently be undertaken, when projects are started in a progression of projects finished, so things don't get sidetracked or lost in any funding/labour shuffles as time goes on.

➤ Actions Taken (2023)

- The Village supports sports such as minor hockey, youth soccer, slow pitch softball, curling, and pickleball.
- The sledding hill adjacent to the Skateboard Park continues to grow with regular additions of soil and landscaping each year.
- Upgrades to the boat launch and docks facilitated greater ease of access and visibility for boats.
- The Active Transportation Plan continues to add phases, in the 20-year goal of a safe and efficient network of trails, paths, sidewalks and other elements of egress.
- Visitor Information Centre and Museum walkway replacement, sign refurbishment, furnace replacement.

➤ Expected Outlook (2024)

The Village is expecting continued recreational activities this year. Winter activities included skating on the lake as well as at the arena, cross-country skiing, and snowshoeing. During spring and summer months pickleball, soccer, slow-pitch softball, as well as hiking provide opportunity for activity. Community members can often be seen out for a walk or using the playgrounds. We look forward to progress in 2024 on the water tower upgrade, the improvements to water lines, and the current phase of construction on the curling-skating-community hall complex.

Municipal Services and Operations

Services provided by the municipality include:

- Legislative (bylaws, policies, and procedures)
- Fire protection
- Fire Inspection
- Building permits and inspection
- Bylaw enforcement
- Business licensing
- Planning services
- Street and sidewalk maintenance, construction, and reconstruction
- Snow removal
- Drainage system maintenance
- Street lighting
- Parks maintenance
- Recreational services
- Cemetery operations
- Collection authority for taxation
- Sanitary sewer collection system, operation, maintenance, and construction
- Water system operation
- Garbage collection

Emergency Services



Message from the Fire Chief

Joe Pacheco
Fire Chief



Our goal for Fraser Lake Fire Rescue is to continue implementing the BC structure fire fighter training playbook and provide training to deliver the highest level of service possible. Certification based training will ensure consistent training standards for firefighters. It also provides greater efficiencies and cooperation with other fire departments we have mutual aid agreements with.

The Village of Fraser Lake developed a Wildfire Fuel Management Fire Smart program to assist the Village to reduce the risk to homes due to the impact of wildfires. The Village of Fraser Lake also developed an Emergency Program for the Emergency Operations Center (EOC). The program has provided training to EOC team members, staff members and local volunteers. This training will provide greater capacity for the response and recovery from emergency events.

Responsibilities

- Emergency medical first responders
- Protection, control, and extinguishment of fires
- Protection of life and property
- Inspection of all commercial buildings
- Enforcement of all municipal laws
- Emergency Planning
- Animal Control

- SPU Training and Wildfire control
 - Mitigation and education
- Life and Safety Program
 - Providing fire safety education to seniors and youth

2023 Highlights

- New firetruck
- Paving of the front parking lot/ driveway
- New “TIG” infrared cameras (two)
- New multi-gas detectors (two)
- Community wildfire prevention work
- (Thanks to funding from the Fraser Lake Fire Rescue Training Society) new propane props installed at the airport for training scenarios

2024 Outlook

- Developing partnership potential with Stellat’ en First Nation for firefighting resource sharing
- Putting the airport’s propane scenario props to use for training
- New focus on community interaction and department morale for the purposes of recruiting and retention

Emergency Responders: Key Points

Number of Police Officers: 4

Number of Fire Fighters: 1 Full Time

Number of Volunteer Fire Fighters: 18

Paramedical Ambulance Staff: 7



2023 saw a new firetruck and newly paved firehall apron for Fraser Lake Fire Rescue (left) while 2024 will be all about recruitment, retention and community engagement (above), according to chief Joe Pacheco, looking to fill all that turnout gear with professional volunteers.

Statistics



Number of Employees (2023-2024)

Figure (3) – Employee Numbers 2023-2024

2023	2024
<ul style="list-style-type: none"> • Full time staff members (11) • Part time staff members (4) • Summer Students (6) 	<ul style="list-style-type: none"> • Full time staff members (11) • Part time staff members (3) • Summer Students (6)

Population Demographics

Statistics Canada Census Data

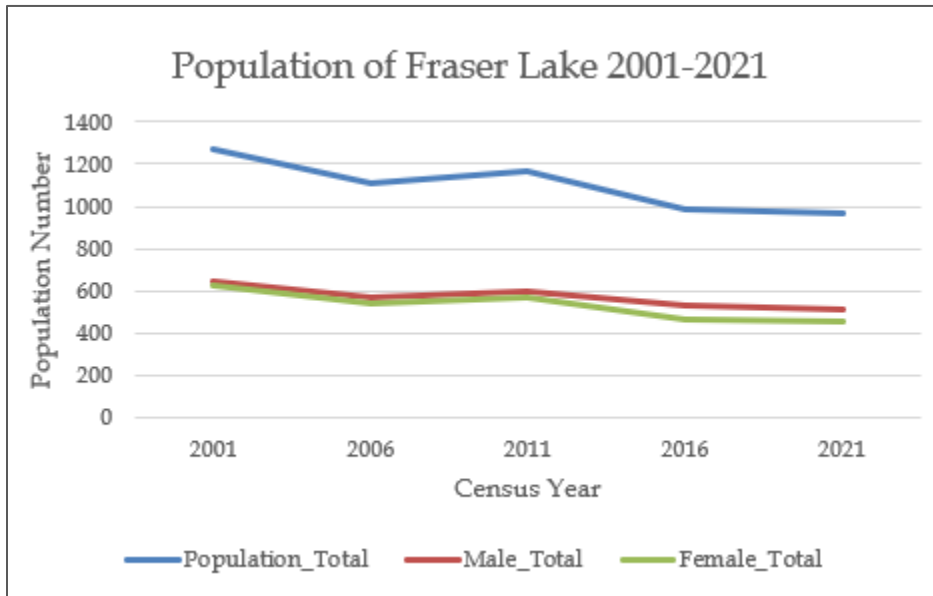
According to the Statistics Canada Census for 2021 the population of Fraser Lake has decreased by 2.3% from 988 to 965 persons between the years 2016 to 2021. The Official Community Plan recognizes the Village of Fraser Lake as an important service center. The municipal population is less than 1,000 people; however, the population which looks to Fraser Lake as its service center is considerably higher considering the rural population, and local First Nations communities. The catchment area (Electoral Area D) has increased by 9.2% from 1472 to 1607 persons since 2016.

Figure (4) – Fraser Lake Population Chart: 2001 to 2021

Population Growth	2001	2006	2011	2016	2021
Fraser Lake	1268	1113	1167	988	965
Electoral Area D	1715	1682	1734	1472	1607
Regional District Bulkley-Nechako	40,856	38,243	39,208	37,896	37,737

Sources: Statistics Canada. Census Profile 2001-2021

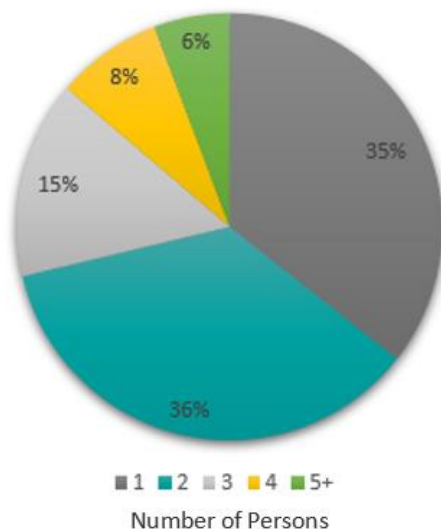
Figure (5) – Fraser Lake Population Change 2001-2021 (Graph)



(Source: Canadian Census Analyzer; Statistics Canada, 2022)

- The Canadian Census results for 2001 to 2021 reveal the population of Fraser Lake showed a slight decline from the previous census collection but has generally remained stable since 2016. The population percentage change was recorded as -2.3%.

Figure (6) – Breakdown of Household Size (2021)



- Average Household Size = 2.2

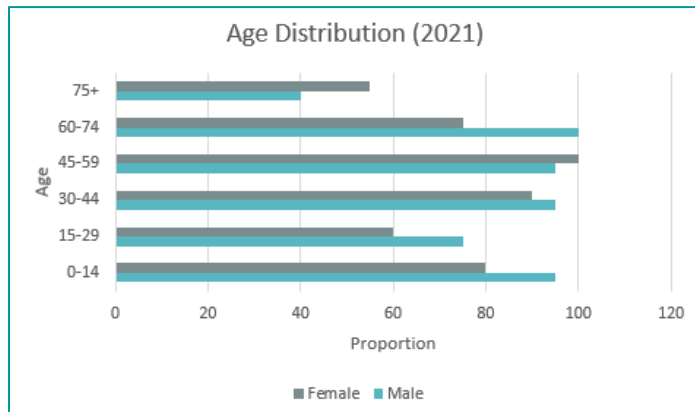
Age Distribution and Gender

Figure (7) – Average Age of Population (2016-2021)

Year	Total Population	Female Population	Male Population
2016	41.4	42.5	40.4
2021	42.9	43.7	42.2

(Source: Canadian Census Analyzer; Statistics Canada, 2022)

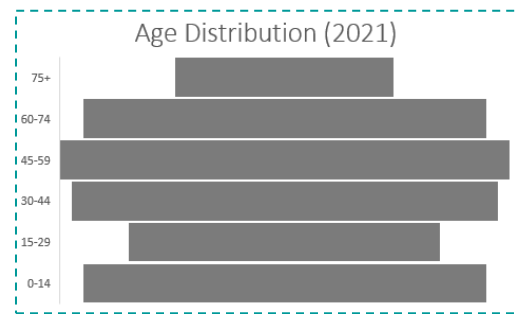
Figure (8) – Gender & Age Breakdown (2021)



(Source: Statistics Canada, 2022)







- Women represented 46.6% of the population in 2021.
- Men represented 53.3% of the population in 2021.

Population Pyramid



- The 2021 census data shows that the population distribution in Fraser Lake has a strong percentage of residents within the 30-44 and 45-59 age cohorts.
- The average age of residents in Fraser Lake was found to be 42.9

Summary

	The age cohort 0-14 represented 18.72% of the population in 2016. In 2021, this dropped slightly to 18.13% of the population.
	The age cohort 15-29 represented 16.19% of the population in 2016. In 2021, this decreased to 13.98% of the population.
	The age cohort 30-44 represented 16.70% of the population in 2016. In 2021, residents in this category increased to 19.17% of the population.
	The age cohort 45-59 represented 22.26% of the population in 2016. In 2021, the number of residents in this category decreased to 20.20% of the population.
	The age cohort 60-74 represented 16.70% of the population in 2016. In 2021, the number of residents in this category increased to 18.13% of the population.
	The age cohort 75+ represented 8.6% of the population in 2016. In 2021, the number of residents in this category increased to 9.84% of the population.

Funding Agencies

The Village of Fraser Lake is thankful for the generous support provided to our community from the following funding agencies and levels of government. Without this support, many of our initiatives that work to strengthen the economic health and sustainability of our community would not be possible. We would like to thank:

- The *Federal Government* for their funding through Infrastructure Canada, Canada Summer Jobs, Canadian Heritage, Community Economic Recovery Infrastructure Program
- the *Provincial Government* through programs such as the Family Day Grant, Northern Capital Planning Grant, and the Rural Economic Diversification and Infrastructure Program (REDIP)
- *Union of B.C. Municipalities (UBCM)*
- *Northern Development Initiative Trust (NDIT)*
- *Nechako Kitimaat Development Fund (NKDF)*
- *Regional District Bulkley- Nechako*
- *BC Hydro*
- *Northern Health*
- *Fire Smart BC*
- *Clean BC*
- *TC Energy*, and
- the many companies and individuals who have supported Village initiatives such as our Canada Day celebrations

Thank you.

APPENDIX A: Financial Statements & SOFI



Date: June 12th, 2024 Regular Council Meeting
To: Mayor & Council
From: Ethan Fredeen, Chief Administrative Officer
Subject: Union of British Columbia Municipalities Meeting Requests and Resolutions

PURPOSE

The purpose of this report is to seek Council's input on resolutions for submission to the 2024 Union of British Columbia Municipalities (UBCM) convention and to obtain direction from Council regarding requests for meetings with provincial cabinet ministers and with staff of ministries, agencies, commissions, and corporations during the convention.

BACKGROUND

The 2024 UBCM convention will be held from September 16 – 20 in Vancouver. The annual convention is a valuable opportunity for the Village to present concerns and requests to the Province by submitting resolutions for consideration at the convention and through meetings with provincial ministers, the premier, and staff of provincial ministries, agencies, commissions, and corporations. The [2024 Provincial Appointment Book](#) includes information regarding the ministries, agencies, commissions, and corporations available for meetings and the topics under their jurisdiction; information on the resolution process is available on the UBCM website.

DISCUSSION & COMMENTS

The deadline for requesting a meeting with a cabinet minister is June 21st; the deadline for requesting a meeting with staff is August 21st. The schedule has been set so that a local government that is unsuccessful in obtaining a meeting with a cabinet minister may, on receiving the minister's regrets, request a meeting with ministry staff instead. Meetings with staff may also be requested during the convention.

Meeting requests must follow the established format, limited to 100 characters for the title, 700 characters for the background, and one sentence of no more than 300 characters for the specific request.

Meetings with ministers are fifteen minutes in length, while meetings with staff are 30 minutes. Up to three topics may be discussed in one meeting; only one meeting may be requested with each minister. Council may consult the [2024 Provincial Appointment Book](#) for information on topics available for discussion with the various ministries, agencies, commissions, and corporations.

Staff are seeking direction from Council regarding requests for meetings with ministers and staff from ministries, agencies, commissions, and corporations.



ALTERNATIVE OPTIONS

There are no alternative options for consideration.

RECOMMENDATIONS

THAT Council advises staff of resolutions for submission directly to the Union of British Columbia Municipalities 2024 conference.

THAT Council provides direction to staff regarding requests for meetings with ministers and staff of ministries, agencies, commissions, and corporations.

CAO Approval:	Ethan Fredeen, Chief Administrative Officer
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MUNICIPAL
STATEMENT OF FINANCIAL INFORMATION
(SOFI)
2023

Village of Fraser Lake
210 Carrier Crescent
PO Box 430
Fraser Lake, BC
V0J 1S0

Mayor
Sarraah Storey

Chief Administrative Officer
Ethan Fredeen

Director of Finance
Laura McMaster

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

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

Page 1: Corporation Information

Ministry Information

General: Section One

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

Page 2: Statement of Assets & Liabilities: Section Two

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

Operational Statement: Section Three

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

Statement of Debts: Section Four

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

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

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

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

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

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

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

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

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

Page 5: Inactive Corporations: Section Eight

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

Approval of Financial Information: Section Nine

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

Access to the Financial Information: Section Ten

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

Financial Information Regulation, Schedule 1
Checklist – Statement of Financial Information (SOFI)

For the Corporation:

Corporate Name: THE CORPORATION OF THE VILLAGE OF FRASER LAKE Contact Name: Laura McMaster
 Fiscal Year End: December 31, 2023 Phone Number: 250-699-6257
 Date Submitted: _____ E-mail: finance@fraserlake.ca

For the Ministry:

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

Distribution: Legislative Library Ministry Retention

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
General					
1 (1) (a)	Statement of assets and liabilities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 1 Financial Statements (FS)
1 (1) (b)	Operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 2 FS
1 (1) (c)	Schedule of debts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Schedule of Debt
1 (1) (d)	Schedule of guarantee and indemnity agreements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Pages 3-17 FS
1 (1) (e)	Schedule of employee remuneration and expenses	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Schedule of Employee Remuneration & Expenses
1 (1) (f)	Schedule of suppliers of goods and services	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Schedule of Payments to Suppliers
1 (3)	Statements prepared on a consolidated basis or for each fund, as appropriate	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 15 FS
1 (4) 1 (5)	Notes to the financial statements for the statements and schedules listed above	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Pages 5-26 FS

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Statement of Assets & Liabilities					
2	<ul style="list-style-type: none"> • A balance sheet prepared in accordance with GAAP or stated accounting principles / policies, and • Show changes in equity and surplus or deficit due to operations 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 1 FS
Operational Statement					
3 (1)	<p>Prepared in accordance with GAAP or stated accounting principles / policies and consists of:</p> <ul style="list-style-type: none"> • a Statement of Income or Statement of Revenue and Expenditures, and • a Statement of Changes in Financial Position 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Pages 2-3 FS
3 (2) 3 (3)	<ul style="list-style-type: none"> • The Statement of Changes in Financial Position may be omitted if it provides no additional information • The omission must be explained in the notes 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 1 FS
3 (4)	Community colleges, school districts, and municipalities must prepare a Statement of Changes in Financial Position for the Capital Fund	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 13-14 FS
Schedule of Debts					
4 (1) (a) 4 (2)	List each long-term debt (secured by debentures, mortgages, bonds, etc.), stating the amount outstanding, the interest rate, and the maturity date	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4 (1) (b)	Identify debts covered by sinking funds or reserves and amounts in these accounts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4 (3) 4 (4)	<ul style="list-style-type: none"> • The schedule may be omitted if addressed under section 2 or 5 and it provides no additional information • The omission must be explained in a note to the schedule 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

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

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

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

Village of Fraser Lake



MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with generally accepted accounting principles or stated accounting principles, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises this responsibility through the Financial Committee of the Council. The Financial Committee meets with management and the external auditors once a year.

The corporation's Director of Finance has the responsibility for assessing the management systems and practices of the corporation.

The external auditors, KPMG conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review and evaluation of the corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Financial Committee of the Council and meet with it on a regular basis.

On behalf of the Village of Fraser Lake

Laura McMaster
Director of Finance
May 24, 2024



White Swan Capital of the World



Village of Fraser Lake



June 12, 2024

Mayor and Council

Enclosed is a copy of the Financial Statement and the documentation requested for the 'Statement of Financial Information' (SOFI) that needs to be forwarded to Victoria. Management has prepared the documentation in compliance with the generally accepted accounting principles of Canada. To the best of our knowledge the information enclosed is true and accurate according to the financial records of the Village of Fraser Lake and Financial Statements prepared by the Auditors.

Laura McMaster
Director of Finance

Sarrah Storey, Mayor

Ethan Fredeen
Chief Administrative Officer

Date

Date



White Swan Capital of the World



Village of Fraser Lake



STATEMENT OF FINANCIAL INFORMATION APPROVAL

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

Laura McMaster
Director of Finance
Date _____

Sarrah Storey
Mayor
Date _____



White Swan Capital of the World



**Village of Fraser Lake
Statement of Financial Information
For the Year Ended December 31, 2023
Schedule of Employee Remuneration and Expenses**

Employee Name	Position	Remuneration	Expenses
Bussi, Wade	Wastewater Operator/Public Works	\$ 77,543	\$ 2,749
Campbell, Cameron	Arena Attendant/Public Works	79,636	0
Cruz, Zion	Arena Attendant/Public Works	86,240	2,845
Graham, Jeffrey	Water Plant Operator	98,878	2,674
Hilman, Vern	Director of Public Works	102,163	28
Holland, Rodney	Chief Administrative Officer	118,875	6,934
McMaster, Laura	Director of Finance	94,239	1,394
Pacheco, Joe	Fire Chief	87,295	1,037
		\$ 744,869	\$ 17,661
	Employees less than \$75,000	317,965	3,183
		\$ 1,062,834	\$ 20,844

Village of Fraser Lake
Statement of Financial Information
For the Year Ended December 31, 2023

Schedule of Council Remuneration and Expenses

Elected Officials	Position	Remuneration	Expenses
Fennema, Audrey	Councillor	12,132	7,964
Jenkinson, Joseph	Councillor	12,132	6,520
LePoidevin, Craig	Councillor	12,132	4,272
Storey, Sarrah	Mayor	23,740	16,309
Webb, Jolene	Councillor	12,132	4,338
		<u>\$ 72,268</u>	<u>\$ 39,403</u>

Village of Fraser Lake
Statement of Financial Information
For the Year Ended December 31, 2023
Schedule of Payments to Suppliers

BC HYDRO	\$ 186,751.14
BURNS LAKE AUTOMOTIVE SUPPLY	33,053.47
BRENNTAG CANADA	32,336.26
BROGAN FIRE & SAFETY	36,499.23
CANADA CUSTOMS & REVENUE	322,416.41
CARIBOU LINK CONTRACTING	55,650.00
CIBC VISA	55,865.24
CIVIL NORTH CONSULTING LTD.	69,397.44
CUTPOINT FLUID MANAGEMENT	157,848.60
FL BUILDING SUPPLIES	38,544.03
FL PUBLIC LIBRARY	64,945.00
FL VOLUNTEER FIRE DEPARTMENT	26,645.66
FOUR RIVERS CO-OPERATIVE	77,456.87
FRASER LAKE FOREST CONSULTING LTD	28,019.90
GROUPHEALTH - GLOBAL TRUST	68,238.84
HELIX FOUNDATION SYSTEMS LTD	114,796.50
HUB FIRE ENGINE & EQUIPMENT	509,157.06
KPMG LLP T4348	44,520.00
LASER PAVEMENT SOLUTIONS LTD	35,737.15
MIDWAY PURNEL SANITARY SUPPLIES PG LTD.	76,744.32
MIN. OF FIN & CORP RELATIONS SCHOOL LAND	217,412.24
MIZA ARCHITECTS INC.	189,339.37
MUNICIPAL PENSION PLAN	137,272.57
NORTH LAND WATER & SEWER	37,185.24
NORTHWEST SEALCOATING COMPANY	248,721.71
PACIFIC NORTHERN GAS	26,602.61
PITTMAN ASPHALT	884,397.26
PRT GROWING SERVICES LTD	247,799.15
RDBN	198,510.95
RD FRASER FORT GEORGE	43,391.29
SHOTGUN ENTERPRISES LTD.	98,222.25
STUART-NECHAKO REG. HOSP. DIST	262,731.18
SUMMIT REFORESTATION & FOREST MANAGEMENT LTD	392,214.56
URBAN SYSTEMS	51,681.28
VERNON SEED ORCHARD COMPANY	31,345.44
WCB	29,947.87
WESTERN FINANCIAL GROUP (FRA)	88,481.00
WESTERN INDUSTRIAL CONTRACTORS LTD	3,221,178.50
YETI REFRIGERATION INC.	105,491.34
Total Suppliers over \$25,000	\$ 8,546,548.93
Total Suppliers under \$25,000	\$ 699,749.04
Total Suppliers	\$ 9,246,297.97

**Village of Fraser Lake
Statement of Financial Information
For the Year Ended December 31, 2023
Schedule D**

List of Financial Agreements

Pacific Northern Gas 3% Franchise Fee	\$23,811.39
Arena Concession Fee (Flat Fee)	\$250.00
Total	<u>\$24,061.39</u>

List of Donations to Non Profit Organizations

Fraser Lake Elementary Secondary School-Sr. Boys Volleyball	\$300.00
Fraser Lake Elementary Secondary School-Track & Field	\$250.00
Mouse Mountain Elementary School - Stream of Dreams	\$300.00
Team Noah	\$310.00
Total	<u>\$1,160.00</u>

Village of Fraser Lake
Statement of Financial Information
For the Year Ended December 31, 2023
Schedule of Debt

The Corporation of the Village of Fraser Lake does not have any debt to report.

Village of Fraser Lake
Statement of Financial Information
For the Year Ended December 31, 2023
Statement of Severance Agreements

There were no severance agreements made between The Corporation of the Village of Fraser Lake and its non-unionized employees during the fiscal year 2023.

Consolidated Financial Statements of



VILLAGE OF FRASER LAKE



White Swan Capital of the World



And Independent Auditor's Report thereon

Year ended December 31, 2023



VILLAGE OF FRASER LAKE



White Swan Capital of the World



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Village of Fraser Lake



MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying consolidated financial statements of the Corporation of the Village of Fraser Lake (the "Village") are the responsibility of the Village's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies is described in Note 1 to the consolidated financial statements. The preparation of the 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.

The Village's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

Mayor and Council meet with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the Village. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Village's consolidated financial statements.

Mr. Ethan Fredeen, Chief Administrative Officer



BOX 430, FRASER LAKE, BC V0J 1S0 • PHONE 250-699-6257 • FAX 250-699-6469 • village@fraserlake.ca



KPMG LLP

177 Victoria Street, Suite 400
Prince George, BC V2L 5R8
Canada
Telephone 250 563 7151
Fax 250 563 5693

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of The Corporation of the Village of Fraser Lake

Opinion

We have audited the consolidated financial statements of The Corporation of the Village of Fraser Lake (the Entity), which comprise:

- the consolidated statement of financial position as at December 31, 2023
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of change in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Village as at December 31, 2023 and its consolidated results of operations, its consolidated changes in 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 auditor's 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.



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Emphasis of Matter - Restatement of Financial Statements

We draw attention to Note 12 to the financial statements, which explains that certain comparative information presented for the year ended December 31, 2022 has been restated.

Note 12 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect to this matter.

Other Information

Management is responsible for the other information. The other information comprises:

- Information, other than the financial statements and the auditor's report thereon, included in Schedule 1 - Northern Capital Planning Reserve and Schedule 2 - Growing Communities Fund Reserve

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Information, other than the financial statements and the auditor's report thereon, included in Schedule 1 - Northern Capital Planning Reserve and Schedule 2 - Growing Communities Fund Reserve as at the date of this auditor's report.

If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditor's report.

We have nothing to report in this regard.

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

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

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

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



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

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



Page 4

- 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.

KPMG LLP

Chartered Professional Accountants

Prince George, Canada

April 15, 2024



VILLAGE OF FRASER LAKE

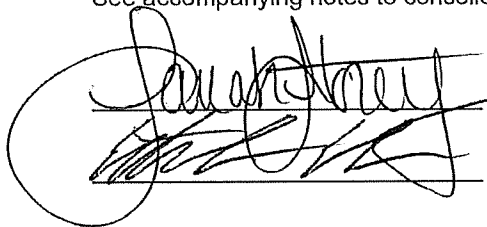


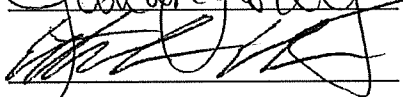
Consolidated Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022 (restated - note 12)
Financial assets:		
Cash and cash equivalents (note 2)	\$ 30,129,371	\$ 30,892,968
Accounts receivable (note 3)	1,124,335	485,594
	<u>31,253,706</u>	<u>31,378,562</u>
Financial liabilities:		
Accounts payable and accrued liabilities (note 4)	606,091	333,212
Deferred revenue	915,745	616,634
Silviculture obligation (note 5)	1,513,059	1,957,098
Asset retirement obligation (note 6)	932,206	932,206
	<u>3,967,101</u>	<u>3,839,150</u>
Net financial assets	27,286,605	27,539,412
Non-financial assets:		
Tangible capital assets (note 7)	19,390,295	14,102,291
Southside land held for resale	11,255	172,179
Prepaid expenses	168,294	25,641
	<u>19,569,844</u>	<u>14,300,111</u>
Commitments and contingencies (note 9)		
Accumulated surplus (note 8)	<u>\$ 46,856,449</u>	<u>\$ 41,839,523</u>

See accompanying notes to consolidated financial statements.

 Mayor

 Chief Administrative Officer



VILLAGE OF FRASER LAKE



White Swan Capital of the World



Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2023, with comparative information for 2022

	2023 Budget (note 15)	2023 Actual	2022 Actual (restated - note 12)
Revenue (note 14):			
Net taxation (note 10)	\$ 2,229,644	\$ 2,234,929	\$ 2,050,153
User fees	562,851	902,166	654,840
Government transfers (note 11)			
Provincial	2,799,265	3,163,661	1,209,276
Federal	-	141,366	175,059
Investments and penalties	69,500	1,578,328	700,781
Licenses and permits	8,900	12,172	18,387
Concession and franchises	18,300	250	300
Community forest	2,970,000	-	7,823,104
Miscellaneous	126,502	318,593	274,520
Total revenue	8,784,962	8,351,465	12,906,420
Expenses (note 14):			
Community forest	2,197,695	12,214	4,618,442
Environmental development services	201,098	92,881	156,279
Environmental health services	73,425	54,200	57,332
General government	1,536,075	1,663,208	1,610,137
Protective services	250,570	215,181	250,830
Recreation and cultural services	422,145	468,571	416,127
Transportation services	331,493	281,700	306,332
Waste water utility	145,000	275,498	231,486
Water utility	275,600	271,086	271,149
Total expenses	5,433,101	3,334,539	7,918,114
Annual surplus	3,351,861	5,016,926	4,988,306
Accumulated surplus, beginning of year	41,839,523	41,839,523	37,436,793
Adjustment on adoption of the asset retirement obligation standard	-	-	(585,576)
Accumulated surplus, end of year	\$ 45,191,384	\$ 46,856,449	\$ 41,839,523

See accompanying notes to consolidated financial statements.



VILLAGE OF FRASER LAKE

 *White Swan Capital of the World* 

Consolidated Statement of Change in Net Financial Assets

Year ended December 31, 2023, with comparative information for 2022

	Budget (note15)	2023	2022 (restated - note 12)
Annual surplus	\$ 3,351,861	\$ 5,016,926	\$ 4,988,306
Acquisition of tangible capital assets	(18,883,023)	(5,962,243)	(2,067,481)
Amortization of tangible capital assets	-	674,239	539,534
	(18,883,023)	(5,288,004)	(1,527,947)
Change on Southside land held for resale	-	160,924	30,320
Acquisition of prepaid expenses	-	(168,294)	(25,641)
Use of prepaid expenses	-	25,641	22,067
	-	18,271	26,746
Change in net financial assets	(15,531,162)	(252,807)	3,487,105
Net financial assets, beginning of year	27,539,412	27,539,412	24,984,513
Adjustment on adoption of the asset retirement obligation standard	-	-	(932,206)
Net financial assets, end of year	\$ 12,008,250	\$ 27,286,605	\$ 27,539,412

See accompanying notes to consolidated financial statements.



VILLAGE OF FRASER LAKE



White Swan Capital of the World



Statement of Cash Flows

Year ended December 31, 2023, with comparative information for 2022

	2023	2022 (restated - note 12)
Cash provided by (used in):		
Operations:		
Annual surplus	\$ 5,016,926	\$ 4,988,306
Items not involving cash:		
Amortization of tangible capital assets	674,239	539,534
Gain on sale of Southside land	(76,156)	(32,963)
Accounts receivable	(638,741)	2,254,340
Inventory	-	227,817
Accounts payable and accrued liabilities	272,879	(1,200,444)
Deferred revenue	299,111	(448,544)
Silviculture obligation	(444,039)	47,826
Prepaid expenses	(142,653)	(3,574)
	4,961,566	6,372,298
Capital activities:		
Acquisition of tangible capital assets	(5,962,243)	(2,067,481)
Proceeds from sale of Southside land	237,080	63,283
(Decrease) increase in cash and cash equivalents	(763,597)	4,368,100
Cash and cash equivalents, beginning of year	30,892,968	26,524,868
Cash and cash equivalents, end of year	\$ 30,129,371	\$ 30,892,968

See accompanying notes to consolidated financial statements.



VILLAGE OF FRASER LAKE



White Swan Capital of the World



Notes to Consolidated Financial Statements

Year ended December 31, 2023, with comparative information for 2022

The Corporation of the Village of Fraser Lake (the "Village") is a municipality that was created in 1966 under the Community Charter, formerly the Municipal Act, a statute of the Province of British Columbia. The Village's principal activities include the provision of local government services to residents of the incorporated area. These services include administrative, protective, transportation, environmental, recreational, water, waste water and fiscal services.

1. Significant accounting policies:

The consolidated financial statements of the Village are prepared in accordance with Canadian generally accepted accounting principles for governments as recommended by the public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. The Village's significant accounting policies are as follows:

(a) Basis of consolidation:

(i) Consolidated entities:

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of the Village. The Village is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the Village and which are owned or controlled by the Village.

(ii) Accounting for Region and School Board transactions:

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the Region and the School Board are not reflected in these consolidated financial statements.

(iii) Trust funds:

Trust funds and their related operations administered by the Village are not included in these consolidated financial statements.



VILLAGE OF FRASER LAKE



White Swan Capital of the World



Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023, with comparative information for 2022

1. Significant accounting policies (continued):

(b) Basis of accounting:

The Village follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods and services and/or the creation of a legal obligation to pay.

(c) Revenue recognition:

Revenues are recognized in accordance with the provisions of Community Charter. Property tax billings are prepared by the Village based on assessment rolls issued by the British Columbia Assessment Authority. Tax rates are established annually by the Village Council. Taxation revenue is recorded at the time tax billings are issued. The Village is required to act as the agent for the collection of certain taxes and fees imposed by other authorities. Collections for other authorities are excluded from the Village's taxation revenues.

The Village is entitled to collect interest and penalties on overdue taxes. This revenue is recorded in the period the interest and penalties are levied.

Revenue unearned in the current period is reported on the consolidated statement of financial position as deferred revenue.

(d) Investment income:

Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

(e) Cash and cash equivalents:

Cash equivalents include short-term highly liquid investments with a term to maturity of 90 days or less at acquisition.



VILLAGE OF FRASER LAKE



White Swan Capital of the World



Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023, with comparative information for 2022

1. Significant accounting policies (continued):

(f) Guaranteed investment certificates:

Guaranteed investment certificates include investments with a term to maturity of 90 days or more at acquisition.

(g) Southside land held for resale:

Land held for resale is recorded at the lower of cost and net realizable value. Cost includes amounts for improvements to prepare the land for sale or servicing.

(h) Inventory:

Inventory is comprised of harvested logs and is valued at the lower of cost and net realizable value. The cost is determined using the weighted average acquisition costs of logs. Net realizable value is the estimated selling price in the ordinary course of business, less the cost of completion and cost necessary to make the sale. The reversal of previously written down inventories is recognized in the consolidated statement of operations and accumulated surplus.

(i) Silviculture obligations:

The Village harvests timber under Community Forest Agreements with the Province of British Columbia. Estimated future timber reforestation and silviculture obligations are accrued and expensed based on the volume of timber removed.



VILLAGE OF FRASER LAKE



Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023, with comparative information for 2022

1. Significant accounting policies (continued):

(j) 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.

(i) Tangible capital assets:

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

Asset	Useful life - years
Building and building improvements	10 - 40
Vehicles, machinery and equipment	5 - 60
Roads infrastructure	5 - 75
Water infrastructure	2 - 60
Waste water infrastructure	2 - 60

Construction-in-progress is not amortized until the asset is available for productive use.

(ii) Contributions of tangible capital assets:

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

(iii) Interest capitalization:

The Village does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.



VILLAGE OF FRASER LAKE



White Swan Capital of the World



Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023, with comparative information for 2022

1. Significant accounting policies (continued):

(k) Use of estimates:

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the period. Items subject to such estimates and assumptions include the silviculture obligations, the carrying value of tangible capital assets and Southside land held for sale, inventory, and as well as the collectibility of accounts receivable. Actual results could differ from these estimates.

(l) Government transfers:

Government transfers, which include legislative grants, are recognized as revenue in the consolidated 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. Transfer revenue is recognized in the consolidated statement of operations and accumulated surplus as the stipulations for liabilities are settled.

(m) Contaminated sites:

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceed an environmental standard.

A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the criteria are met:

- i) an environmental standard exists;
- ii) contamination exceeds the environmental standard;
- iii) the organization is directly responsible or accepts responsibility for the liability;
- iv) future economic benefits will be given up, and
- v) a reasonable estimate of the liability can be made.



VILLAGE OF FRASER LAKE



Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023, with comparative information for 2022

1. Significant accounting policies (continued):

(n) Financial instruments:

Financial instruments include cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities, deferred revenue, silviculture obligation, and asset retirement obligation.

Financial instruments are recorded at fair value on initial recognition. Equity instruments quoted in an active market and derivatives are subsequently measured at fair value as at the reporting date. All other financial instruments are subsequently measured at cost or amortized cost unless the Village has elected to carry the financial instrument at fair value. The Village has not elected to carry any financial instruments at fair value.

Unrealized changes in fair value would be recognized on the consolidated statement of remeasurement gains and losses. They are recorded in the consolidated statement of operations when they are realized. There are no unrealized changes in fair value as at December 31, 2023 and December 31, 2022. As a result, the Village does not have a consolidated statement of remeasurement gains and losses.

Transaction costs incurred on the acquisition of financial instruments subsequently measured at fair value are expensed as incurred. Transaction costs incurred on the acquisition of financial instruments recorded at cost or amortized cost are included in the cost.

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the consolidated statement of operations.



VILLAGE OF FRASER LAKE



Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023, with comparative information for 2022

1. Significant accounting policies (continued):

(o) Asset retirement obligations:

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

The recognition of a liability resulted in an accompanying increase to the respective tangible capital assets. The increase to the tangible capital assets is being amortized in accordance with the amortization policies outlined in (j).

2. Cash and cash equivalents:

The Village has established a \$1,000,000 operating line which bears interest at prime plus 1.0%. The operating line is secured by a charge over the taxation and general revenue of the Village in an amount sufficient to cover all credit facilities. As at December 31, 2023 borrowing against the operating line balance is nil (2022 - nil).

3. Accounts receivable:

	2023	2022
Taxes	\$ 66,403	\$ 104,955
Grants	829,997	125,988
Miscellaneous	213,112	239,828
Community forest	14,823	14,823
	<u>\$ 1,124,335</u>	<u>\$ 485,594</u>



VILLAGE OF FRASER LAKE



White Swan Capital of the World



Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023, with comparative information for 2022

4. Accounts payable and accrued liabilities:

	2023	2022
Trade	\$ 547,437	\$ 276,124
Sales tax	2,325	1,191
Wages and related costs	56,329	55,897
	<u>\$ 606,091</u>	<u>\$ 333,212</u>

5. Silviculture obligation:

	2023	2022
Silviculture obligation, beginning of year	\$ 1,957,098	\$ 1,909,272
Increase in accrual due to current year logging	-	475,212
Actual silviculture costs paid in the year	(444,039)	(427,386)
	<u>\$ 1,513,059</u>	<u>\$ 1,957,098</u>

6. Asset retirement obligation:

The Village owns and operates several buildings, as well as water and sewer infrastructure that are known to have hazardous material, which represents a health hazard upon demolition or removal of the assets and there is a legal obligation to remove or encapsulate it. Following the adoption of PS 3280 - Asset Retirement Obligations, the Village recognized an obligation relating to the removal and post-removal care of the hazardous materials in these assets as estimated at January 1, 2022 in the amount of \$932,206.

The transition and recognition of the asset retirement obligations involved an accompanying increase to tangible capital assets and the restatement of prior year numbers (note 12).



VILLAGE OF FRASER LAKE



Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023, with comparative information for 2022

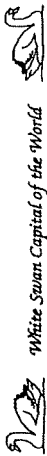
7. Tangible capital assets:

	2023							Total
	Construction-in-progress	Land	Buildings and building improvements	Vehicles, machinery and equipment	Roads infrastructure	Water infrastructure	Waste water infrastructure	
Cost:								
Balance, beginning of year	\$ 424,516	\$ 1,873,044	\$ 4,895,636	\$ 4,940,221	\$ 5,245,312	\$ 3,492,528	\$ 4,658,049	\$ 25,529,306
Additions	3,931,040	-	33,719	534,487	1,437,437	25,560	-	5,962,243
Balance, end of year	4,355,556	1,873,044	4,929,355	5,474,708	6,682,749	3,518,088	4,658,049	31,491,549
Accumulated amortization:								
Balance, beginning of year	-	-	2,189,387	3,267,301	2,023,876	1,341,709	2,604,742	11,427,015
Amortization expense	-	-	132,355	222,902	155,875	80,054	83,053	674,239
Balance, end of year	-	-	2,321,742	3,490,203	2,179,751	1,421,763	2,687,795	12,101,254
Net book value, end of year	\$ 4,355,556	\$ 1,873,044	\$ 2,607,613	\$ 1,984,505	\$ 4,502,998	\$ 2,096,325	\$ 1,970,254	\$ 19,390,295

Construction-in-progress represents capital projects at year end that have not been completed and are not ready for their intended use, no amortization has been charged against these assets.



VILLAGE OF FRASER LAKE



White Swan Capital of the World

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023, with comparative information for 2022

7. Tangible capital assets (continued):

	2022 (restated - note 12)							Total (restated - note 12)
	Construction- in-progress	Land	Building and building improvements	Vehicles, machinery and equipment	Roads infrastructure	Water infrastructure	Waste water infrastructure	
Cost:								
Balance, beginning of year	\$ 617,559	\$ 1,873,044	\$ 3,945,951	\$ 4,355,231	\$ 4,361,986	\$ 3,015,849	\$ 4,367,975	\$ 22,537,595
Adjustment relating to recognition of asset retirement obligation	\$ -	\$ -	\$ 317,381	\$ -	\$ -	\$ 317,798	\$ 289,051	\$ 924,230
Additions	773,162	-	-	510,806	782,490	-	1,023	2,067,481
Transfer	(966,205)	-	632,304	74,184	100,836	158,881	-	-
Balance, end of year	424,516	1,873,044	4,895,636	4,940,221	5,245,312	3,492,528	4,658,049	25,529,306
Accumulated amortization:								
Balance, beginning of year	-	-	1,823,162	3,114,985	1,907,783	1,096,234	2,367,717	10,309,881
Adjustment relating to recognition of asset retirement obligation	-	-	253,920	-	-	169,504	154,176	577,600
Amortization expense	-	-	112,305	152,316	116,093	75,971	82,849	539,534
Balance, end of year	-	-	2,189,387	3,267,301	2,023,876	1,341,709	2,604,742	11,427,015
Net book value, end of year	\$ 424,516	\$ 1,873,044	\$ 2,706,249	\$ 1,672,920	\$ 3,221,436	\$ 2,150,819	\$ 2,053,307	\$ 14,102,291

Construction-in-progress represents capital projects at year end that have not been completed and are not ready for their intended use, no amortization has been charged against these assets.



VILLAGE OF FRASER LAKE



Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023, with comparative information for 2022

8. Accumulated surplus:

	2023	2022 (restated - note 12)
Surplus:		
Invested in tangible capital assets	\$ 18,458,089	\$ 13,170,085
General fund	3,074,512	2,681,350
Water utility fund	1,059,568	1,006,958
Waste water utility fund	160,677	291,886
	<u>22,752,846</u>	<u>17,150,279</u>
Reserves set aside by Council:		
Search and rescue	261	261
MFA unexpended funds	103,379	98,308
	<u>103,640</u>	<u>98,569</u>
Reserve funds set aside for specific purposes by Council:		
Capital expenditure replacement	2,284,966	1,937,943
Building reserve	237	237
Emergency vehicle and equipment	66,079	62,833
Recreation centre	23,645	22,486
Streets	1,889,329	1,798,123
Sewer reserve	210,619	140,570
Water reserve	579,989	247,877
CWF, Parks and trails and Arena reserve	127,131	120,835
Northern Capital Planning Grant (Schedule 1)	398,908	812,271
Cemetery development fund	4,476	4,289
Airport reserve	150,357	148,173
Community forest reserve	18,167,068	19,247,956
Climate action reserve	97,159	47,082
	<u>23,999,963</u>	<u>24,590,675</u>
	<u>\$ 46,856,449</u>	<u>\$ 41,839,523</u>



VILLAGE OF FRASER LAKE



White Swan Capital of the World



Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023, with comparative information for 2022

9. Commitments and contingencies:

- (a) The Village is responsible, as a member of the Regional District of Bulkley-Nechako, for its portion of any operating deficits or capital debt related to functions in which it participates.
- (b) The Village and its employees contribute to the Municipal Pension Plan ("the Plan"), a jointly trusteesd 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 provided are based on a formula. As at December 31, 2023, the Plan has about 240,000 (2022 - 227,000) active members and approximately 124,000 (2022 - 118,000) retired members. Active members include approximately 43,000 (2022 - 42,000) contributors from local governments.

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

The most recent actuarial valuation for the 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 \$71,317 (2022 - \$75,992) for employer contributions to the Plan in fiscal 2023.

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 allocation of the obligation, assets and cost to the individual employers participating in the plan.



VILLAGE OF FRASER LAKE



Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023, with comparative information for 2022

9. Commitments and contingencies (continued):

- (c) The Village is obligated to collect and transmit property taxes levied on Fraser Lake taxpayers in respect of the following bodies:

Ministry of Education, Province of British Columbia
Regional District of Bulkley-Nechako
British Columbia Assessment Authority
Municipal Finance Authority
Stuart-Nechako Regional Hospital District
Royal Canadian Mounted Police

- (d) The Village is participant in 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 other participants, would be required to contribute towards the deficit.

10. Net taxation revenue:

As disclosed in note 9(c), the Village is required to collect taxes on behalf of and transfer these amounts to the government agencies below:

	2023	2022
General purposes	\$ 2,156,395	\$ 1,982,849
Grants in lieu of taxes	80,454	74,349
Collection for other governments	904,718	829,740
	3,141,567	2,886,938
Ministry of Education, Province of British Columbia	384,527	358,053
Stuart-Nechako Regional Hospital District	260,200	243,213
Regional District of Bulkley-Nechako	177,149	159,516
British Columbia Assessment Authority	19,186	18,563
Municipal Finance Authority	43	39
Royal Canadian Mounted Police	65,533	57,401
	906,638	836,785
	\$ 2,234,929	\$ 2,050,153



VILLAGE OF FRASER LAKE



Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023, with comparative information for 2022

11. Government transfers:

The Village recognizes the transfer of government funding as expenses or revenues in the period that the events giving rise to the transfer occurred. The government transfers reported on the consolidated statement of operations and accumulated surplus are:

	2023	2022
Provincial grants:		
Unconditional	\$ 375,000	\$ 468,000
Miscellaneous	1,589,329	505,450
Northern Development Initiative Trust	1,128,832	89,652
Coastal Gas Link	-	50,000
Union of BC Municipalities	35,500	20,883
Nechako Development Fund	35,000	75,291
	<u>3,163,661</u>	<u>1,209,276</u>
Federal grants:		
Environmental	106,222	101,364
Miscellaneous	35,144	73,695
	<u>141,366</u>	<u>175,059</u>
	<u>\$ 3,305,027</u>	<u>\$ 1,384,335</u>

12. Change in accounting policy:

On January 1, 2022, the Village adopted Public Sector Accounting Standard PS 3280 - Asset Retirement Obligations. The new accounting standard addresses the reporting of legal obligations associate with the retirement of certain tangible capital assets, such as asbestos removal in retired buildings by public sector entities. The new accounting standard has resulted in a withdrawal of the existing PS 3270 - Solid Waste Landfill Closure and Post-Closure Liability. The standard was adopted on the modified retrospective basis at the date of adoption. Under the modified retrospective method the assumptions used on initial recognition are those as of the date of adoption of the standard.

The Village recognized an asset retirement obligation related to several buildings, sewer and water infrastructure owned by the Village that contained hazardous material. The liability was measured as of the date of when the Hazardous Materials Act was enacted in Canada in 1989 and asbestos was banned. In accordance with the provisions of this new standard, the Village reflected the following adjustments at January 1, 2022:



VILLAGE OF FRASER LAKE



Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023, with comparative information for 2022

12. Change in accounting policy (continued):

	As previously reported	Increase (decrease)	As restated
Asset retirement obligation	\$ -	\$ 932,206	\$ 932,206
Tangible capital assets	13,773,711	328,580	14,102,291
Opening accumulated surplus	37,436,793	(585,576)	36,851,217
General government	1,602,202	7,935	1,610,137
Waste water utility	226,668	4,818	231,486
Water utility	265,852	5,297	271,149

13. Concentration of risk:

The Village derived community forest revenue from nil (2022 - one) major customer amounting to nil (2022 - \$6,337,699) In 2022, the one customer accounted for 81% of total community forest revenue.

14. Segmented information:

The Village is a diversified municipal organization that provides a wide range of services to its citizens. For management reporting purposes, the Village's operations and activities are organized and reported by service areas. Segmented information has been identified based upon those lines of service provided by the Village. Village services are provided by departments and their activities are reported by functional area in the body of the consolidated financial statements. Certain lines of service that have been separately disclosed in the segments information are as follows:

(a) General Government:

The general government operation provides the functions of corporate administration and legislative services and any other functions categorized as non-departmental in the Village.

(b) Protective Services:

Protective services is comprised of emergency management and regulatory services.



VILLAGE OF FRASER LAKE



White Swan Capital of the World



Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023, with comparative information for 2022

14. Segmented information (continued):

(c) Transportation Services:

Transportation services is responsible for a wide variety of services including the development and maintenance of the Village's roadway systems, snow removal and street lighting.

(d) Environmental Development and Environmental Health Services:

Environmental health and development services provides for garbage collection and disposal services to residents and businesses in the Village as well as maintenance of the cemetery.

(f) Recreation and Cultural Services:

Recreation and cultural services is responsible for the construction and maintenance of the Village's parks and green spaces. It provides funding for the operation of the arena, museum, library and wharf. It also administers economic development projects and provide grants to various community groups that provide recreational opportunities in the Village.

(g) Water Utility:

The water utility installs and maintains water mains, pump stations and the water treatment plant. The treatment and distribution of water in the Village is included in this segment.

(h) Waste Water Utility:

The waste water utility installs and maintains sewer mains, lift stations and the sewage treatment facility. The collection and treatment of sewage in the Village is included in this segment.

(i) Community Forest:

Community forest is comprised of all forestry related activities and services.

The following statement provides additional information for the foregoing functions. The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in note 1.



VILLAGE OF FRASER LAKE



White Swan Capital of the World

Notes to Consolidated Financial Statements (continued)

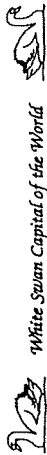
Year ended December 31, 2023, with comparative information for 2022

14. Segmented information (continued):

	2023				
	General Government	Protective Services	Transportation Services	Environmental Development Services	Environmental Health Services
Revenues:					
Net taxation	\$ 2,234,929	\$ -	\$ -	\$ -	\$ -
User fees and licenses and permits	-	12,172	-	-	-
Government transfers	3,305,027	-	-	-	-
Investment income	1,578,328	-	-	-	-
Other	318,843	-	-	-	-
Total revenues	7,437,127	12,172	-	-	-
Expenses:					
Salaries, wages and employee benefits	690,377	92,191	76,478	54,269	16,298
Operating	198,913	122,990	205,222	38,612	-
Legislature	109,999	-	-	-	-
Amortization	511,132	-	-	-	-
Insurance	98,069	-	-	-	3,420
Professional services	54,718	-	-	-	-
Garbage disposal	-	-	-	-	34,482
Total expenses	1,663,208	215,181	281,700	92,881	54,200
Annual surplus (deficit)	\$ 5,773,919	\$ (203,009)	\$ (281,700)	\$ (92,881)	\$ (54,200)



VILLAGE OF FRASER LAKE



Notes to Consolidated Financial Statements (continued)

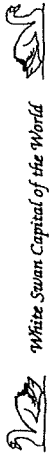
Year ended December 31, 2023, with comparative information for 2022

14. Segmented information (continued):

	2023 (continued)					Total
	Recreation and Cultural Services	Water Utility	Waste Water Utility	Community Forest		
Revenues:						
Net taxation	\$ -	\$ -	\$ -	-	\$ 2,234,929	
User fees and licenses and permits	34,684	535,165	332,317	-	914,338	
Government transfers	-	-	-	-	3,305,027	
Investment income	-	-	-	-	1,578,328	
Other	-	-	-	-	318,843	
Total revenues	34,684	535,165	332,317	-	8,351,465	
Expenses:						
Salaries, wages and employee benefits	211,777	50,045	39,410	-	1,230,945	
Operating	256,794	140,987	153,035	12,214	1,128,667	
Legislature	-	-	-	-	109,999	
Amortization	-	80,054	83,053	-	674,239	
Interest recovered	-	-	-	-	-	
Insurance	-	-	-	-	101,489	
Professional services	-	-	-	-	54,718	
Garbage disposal	-	-	-	-	34,482	
Total expenses	468,571	271,086	275,498	12,214	3,334,539	
Annual (deficit) surplus	\$ (433,887)	\$ 264,079	\$ 56,819	\$ (12,214)	\$ 5,016,926	



VILLAGE OF FRASER LAKE



White Swans Capital of the World

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023, with comparative information for 2022

14. Segmented information (continued):

	2022 (restated - note 12)				
	General Government	Protective Services	Transportation Services	Environmental Development Services	Environmental Health Services
Revenues:					
Net taxation	\$ 2,050,153	\$ -	\$ -	\$ -	\$ -
User fees and licenses and permits	-	18,387	-	-	-
Government transfers	1,384,335	-	-	-	-
Investment income	700,781	-	-	-	-
Other	274,822	-	-	-	-
Total revenues	4,410,091	18,387	-	-	-
Expenses:					
Salaries, wages and employee benefits	601,355	82,600	89,959	107,313	17,450
Operating	382,394	168,230	216,373	48,966	-
Legislature	88,269	-	-	-	-
Amortization	380,714	-	-	-	-
Interest	99	-	-	-	-
Insurance	94,391	-	-	-	3,347
Professional services	62,915	-	-	-	-
Garbage disposal	-	-	-	-	36,535
Total expenses	1,610,137	250,830	306,332	156,279	57,332
Annual surplus (deficit)	\$ 2,799,954	\$ (232,443)	\$ (306,332)	\$ (156,279)	\$ (57,332)



VILLAGE OF FRASER LAKE



Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023, with comparative information for 2022

14. Segmented information (continued):

	2022 (restated - note 12) (continued)					Total
	Recreation and Cultural Services	Water Utility	Waste Water Utility	Community Forest		
Revenues:						
Net taxation	\$ -	\$ -	\$ -	-	\$ -	\$ 2,050,153
User fees and licenses and permits	36,390	379,038	239,412	-	-	673,227
Government transfers	-	-	-	-	-	1,384,335
Investment income	-	-	-	-	-	700,781
Other	-	-	-	7,823,104	-	8,097,924
Total revenues	36,390	379,038	239,412	7,823,104	7,823,104	12,906,420
Expenses:						
Salaries, wages and employee benefits	208,453	45,806	34,870	-	-	1,187,806
Operating	207,674	149,372	113,767	4,618,442	-	5,905,218
Legislature	-	-	-	-	-	88,269
Amortization	-	75,971	82,849	-	-	539,534
Interest	-	-	-	-	-	99
Insurance	-	-	-	-	-	97,738
Professional services	-	-	-	-	-	62,915
Garbage disposal	-	-	-	-	-	36,535
Total expenses	416,127	271,149	231,486	4,618,442	4,618,442	7,918,114
Annual (deficit) surplus	\$ (379,737)	\$ 107,889	\$ 7,926	\$ 3,204,662	\$ 3,204,662	\$ 4,988,306



VILLAGE OF FRASER LAKE



Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023, with comparative information for 2022

15. Budget data:

The budget data presented in these consolidated financial statements is based upon the 2023 operating and capital budgets approved by Council on April 11, 2023. Amortization was not contemplated on development of the budget and, as such, has not been included. The chart below reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget amount
Revenue:	
Operating budget	\$ 25,932,714
Less:	
Collections for other governments	(836,785)
Transfer from reserves	(16,310,967)
	<u>8,784,962</u>
Expenses:	
Operating budget	25,932,714
Less:	
Payments to other governments	(844,285)
Capital expenditures	(18,883,023)
Transfer to reserve funds	(772,305)
	<u>5,433,101</u>
	<u>\$ 3,351,861</u>

16. Significant taxpayers:

The Village derives a significant portion of its taxation revenue from the major industry taxpayers. Any changes in this sector could have an impact on the ongoing operations of the Village.

17. Subsequent event:

Subsequent to the year end, in late January 2024, the Village learned of a permanent sawmill closure that will be occurring in the community. The closure will significantly impact their industrial taxation revenue going forward. The sawmill is tentatively expected to shutdown May 2024.



VILLAGE OF FRASER LAKE



White Swan Capital of the World



Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023, with comparative information for 2022

18. Comparative information:

Certain comparative figures have been reclassified, where applicable to conform to the presentation used in current year. The changes do not affect prior year annual surplus.



VILLAGE OF FRASER LAKE

 *White Swan Capital of the World* 

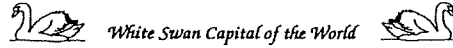
Schedule 1 - Northern Capital Planning Grant Reserve

Year ended December 31, 2023, with comparative information for 2022
(Unaudited)

	2023	2022
Opening balance of reserve	\$ 812,271	\$ 1,993,722
Interest income	40,667	49,919
	852,938	2,043,641
Project expenditures:		
Arena	-	103,664
Boat Launch	84,662	-
Cemetery	13,954	434
Fire department - SCBA	-	8,994
Fire Hall	7,395	-
Fire hydrants	-	62,235
Fraser Lake Villa	-	28,006
Garbage truck	-	255,627
Parks	15,642	27,240
Paving	255,742	386,993
Public Works - Generator	12,321	-
Public works - fencing	-	28,525
Public works - pole shed	-	122,700
Public Works - Wash Pad	7,700	-
Sewer	17,100	-
Seeding/Signage	15,538	-
Sidewalk - Endako	-	126,773
Water - Fencing	17,000	-
Water - generator	-	30,395
Water - reservoir	-	14,500
Water - pumphouse	6,976	35,284
	454,030	1,231,370
	\$ 398,908	\$ 812,271



VILLAGE OF FRASER LAKE



Schedule 2 – Growing Communities Fund

Year ended December 31, 2023, with comparative information for 2022
(Unaudited)

The Province of British Columbia distributed conditional Growing Communities Fund (GCF) grants to communities at the end of March 2023 to help local governments build community infrastructure and amenities to meet the demands of population growth. The GCF provided a one-time total of \$1 billion in grants to all 161 municipalities and 27 regional districts in British Columbia.

The Village received \$850,000 of GCF funding in March 2023.

	2023	2022
Growing Communities Fund	\$ 850,000	\$ -
Project expenditures:		
Paving and seal coating	850,000	-
	850,000	-
	\$ -	\$ -

May 29, 2024

BC Municipalities

Dear BC Mayors, Council and Staff

RE: Deputy Mayor to Represent Kamloops City Council

Kamloops City Council wishes to inform all representatives of the Municipal Governments of BC that Mayor Reid Hamer-Jackson is no longer authorized to speak for the will of Kamloops City Council or the corporation of the City of Kamloops, as per Council resolution effective May 28, 2024.

The appointed Deputy Mayor, which rotates month-to-month among the eight councillors and is outlined in the attached schedule, will represent City Council and the organization at all events and for all matters locally, provincially, and federally. Please note, the Deputy Mayor schedule is subject to change. The current version is posted online at Kamloops.CivicWeb.net. This decision does not preclude staff speaking publicly on behalf of the City of Kamloops.

The Deputy Mayor will author and sign all communications from Kamloops City Council. All applicable provincial and federal government agencies and all municipal governments within BC will receive this communication.

Any official communications for Kamloops City Council should be directed to Deputy Mayor and Council via the Executive Assistant to Mayor and Council at eacouncil@kamloops.ca. We appreciate your cooperation and look forward to working with you.

Sincerely,



Deputy Mayor Kelly Hall
City of Kamloops

Enclosed: 2024 Deputy Mayor Schedule

Snow Survey and Water Supply Bulletin – June 1st, 2024

The June 1st snow survey is now complete. Data from 18 manual snow courses and 104 automated snow weather stations around the province (collected by the Ministry of Environment and Climate Change Strategy's Snow Survey Program, BC Hydro and partners), and climate data from Environment and Climate Change Canada (ECCC) and the provincial Climate Related Monitoring Program have been used to form the basis of the following report.

Executive Summary

- As of June 1st, the provincial snowpack is below normal, averaging 57% across B.C. (May 15th: 57%)
- The June 1st Snow Bulletin provides an update on the seasonal snowmelt process. Typically, it highlights whether snowmelt is earlier than normal, delayed or melting at seasonal rates.
- On average, approximately 46% of the seasonal snowpack melts by June 1st. This year 52% of the peak snowpack has melted. Last year, temperatures were much warmer in May and 86% of the snowpack melted by this time.
- Snowmelt-related flood hazard remains low. Despite significant heat on May 9-12, no flooding was experienced.
- The greatest flood risk for the rest of the season is from widespread heavy rain events.
- Low snowpack, early snowmelt and lingering impacts from on-going drought are creating significantly elevated drought hazards for this upcoming spring and summer.

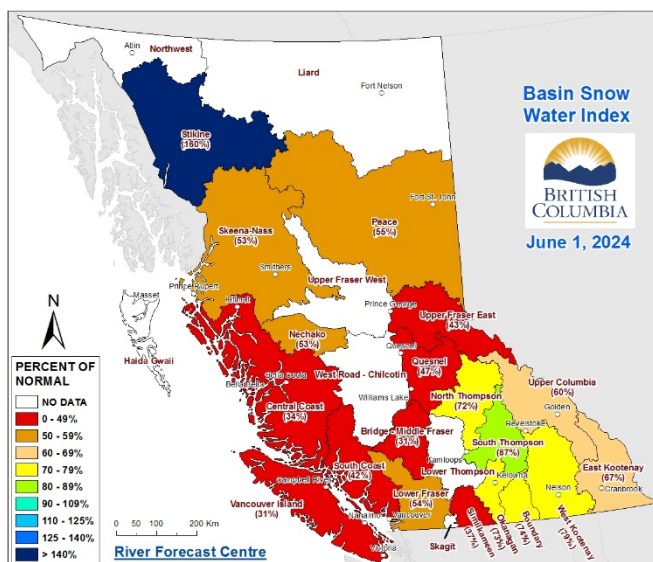


Figure 1. June 1st, 2024 Basin Snow Water Index Map of British Columbia. Larger and colour-friendly versions available in full report.

Table 1. June 1st, 2024 Snow Basin Indices in B.C.

Basin	% of Normal	Basin	% of Normal	Basin	% of Normal
Upper Fraser West	N/A#	North Thompson	72	South Coast	42
Upper Fraser East	43	South Thompson	87	Vancouver Island	31
Nechako	53	Fraser River	57	Central Coast	34
Middle Fraser	39	Upper Columbia	60	Skagit	N/A#
Lower Thompson*	N/A#	West Kootenay	79	Peace	55
Bridge*	31	East Kootenay	67	Skeena-Nass	53
Chilcotin*	N/A#	Boundary	74	Liard	N/A#
Quesnel*	47	Okanagan	73	Stikine	160
Lower Fraser	54	Similkameen	37	Northwest	N/A#

British Columbia 57% of Normal

* Sub-basin of Middle Fraser # Insufficient data to calculate a Snow Basin Index Normal Period (1991-2020)

Next scheduled snow bulletin release: June 20th, 2024



City of Campbell River
From the Office of the Mayor

May 28, 2024

The Honorable Bruce Ralston
Minister of Forests
Room 138 Parliament Buildings
Victoria, BC V8V 1X4

Via email: FLNR.Minister@gov.bc.ca

Dear Minister Ralston,

I am writing to express my deep concern regarding the provincial government's recent management of forest practices, which are having severe repercussions on local communities and the broader provincial economy. As you may be aware, two weeks ago, Canfor Corporation announced its decision to close a sawmill in Bear Lake, curtail production at a pulp mill in Prince George, and suspend plans for a new mill in Houston, BC. This announcement has sent shockwaves through these three BC communities, resulting in hundreds of job losses that support families and sustain local economies.

The forest sector in BC is facing significant challenges, compounded by uncertainties surrounding fibre supply and the BC Government's Forest policies and directives. Our forests have supported communities and families for generations, and it is essential to maintain this legacy.

According to the BC Council of Forest Industries' 2024 report, the forest industry in BC supports approximately 100,000 jobs across the province. The industry contributes \$17.4 billion in value-added activity, with significant portions derived from forestry, logging supported activities, wood products manufacturing, and pulp and paper manufacturing. Additionally, the sector generates approximately \$9.1 billion in labour income and contributes \$6.6 billion in government revenue, benefitting provincial, federal and municipal levels.

This decline in the forest sector is not just a statistic; it represents a real crisis affecting people and communities. It is imperative that all levels of government take immediate and decisive action to protect good forestry jobs and ensure a sustainable future for this vital industry.

Without significant change, announcements like the one Canfor made two weeks ago will become more frequent, affecting communities across BC, including Campbell River. It is vital that we prioritize the health and sustainability of our forest sector to protect our communities, families, and the economy. I urge you to consider the far-reaching impacts of current forest management practices and to work

collaboratively with industry stakeholders to develop policies that support the long-term viability of BC's Forest sector.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Kermit Dahl'. The signature is stylized with large, rounded letters and a long horizontal stroke at the end.

Kermit Dahl
Mayor



250-964-4066 manager@nkdf.org www.nkdf.org

PRESS RELEASE

Nechako-Kitamaat Development Fund Grants \$140,374 for New Projects Across the Region

June 6, 2024 – The Nechako-Kitamaat Development Fund Society Board of Directors has approved \$140,374 in grant funding for eight projects to start off the new funding cycle. A total of \$385,000 is available for grants between April 1, 2024 and March 31, 2025.

The Village of Fraser Lake received \$50,000 to assist with constructing a new water reservoir. In addition to construction of a new water storage reservoir, the project will improve the mixing system, valves and pipe connections, and upgrade the control building and electrical components to provide clean, reliable drinking water to the community.

Haisla Nation Council was granted \$47,274 to purchase bunker gear and hoses for the Volunteer Fire Department to enhance protection and safety. The mission of the Fire Department is to provide fire and medical services to the Haisla Nation supported by proper training, safety and culture, and to protect all life and assets for the Nation and its members.

Cheslatta Carrier Nation received \$10,000 to go toward the purchase of a drone and drone pilot training and certification. The drone will be used by the Cheslatta Carrier Nation fire protection team to check lightning strikes, fireguards and hold over fires for hot spots to allow for an early response to mitigate the escalation of fires.

Burns Lake Native Development Corporation received \$10,000 to go towards hosting the 25th Annual National Indigenous Peoples Day. The celebration will be a week-long event from June 18-June 22. The event will kickoff with a barbeque at Spirit Square in Burns Lake on June 18 and culminate with a parade the morning of June 22 and a gala dinner and dance in the evening at The Gathering Place.

The Gospel Evangelical Free Church Society was granted \$8,400 for exterior upgrades of the Gospel Chapel Evangelical Free Church. The Church has been in operation for over 50 years. The building is used for regular church operations as well as by community and school groups.

The following projects were also approved by the Board Directors in the Under \$5,000 category:

Vanderhoof International Airshow Society was granted \$5,000 to go toward hosting “The Masters of the Air” Exhibition in Vanderhoof on August 3, 2024. Flights in the B17 Flying Fortress, the P-51D Mustang, Harvard Mk4 and P-40E Kitty Hawk will be available.

Burns Lake Youth Soccer Association received \$5,000 to purchase new nets. The Association has been working to upgrade all the nets, not only so that they are a better quality, but also so they can host more tournaments and have more players on the field during the regular season practice. With the purchase of this set of nets, the organizations upgrade goals will be complete.

Nechako View Senior Citizens Home Society received \$4,700. The Society provides affordable senior housing in Vanderhoof and currently operates 36 independent rental units. With this grant, two greenhouses will be built to complement the raised beds at the Nechako View Seniors complex for the residents to utilize.

Quotes

Brenda Bailey, Minister of Jobs, Economic Development and Innovation

“Supporting vital improvements in infrastructure, like improving access to reliable, clean drinking water and important preparations for wildfire season are a big part of the Province’s work to make life better for British Columbians. We’ll continue working alongside the Nechako-Kitamaat Development Fund to build a stronger, more resilient future for everyone in the region.”

Devrie Sanghera, Business Partners, Communities and Social Performance Rio Tinto BC Works

“Supporting economic opportunities within communities, is what this fund is about. Projects to enhance community infrastructures in areas such as clean drinking water and proactive safety measures against wild fires, will help to promote and enhance communities opportunities to attract and grow new business and people to their communities. Rio Tinto is proud to be part of a fund that supports the enrichment and sustainability of communities within our footprint.”

NKDF Chair Cindy Shelford

“We are pleased to start this funding cycle with grants for an incredible variety of projects that support healthy communities and fire suppression efforts and provide important recreational opportunities for residents to come together and celebrate. The NKDF Board of Directors is proud to call this region home.”

The next application deadline is July 31, 2024. For more information, please visit <http://www.nkdf.org/> For requests under \$5,000 applications are accepted on a continuous basis.

For more information on past projects funded throughout the NKDF investment area please visit <http://www.nkdf.org/projects> or Facebook at <https://www.facebook.com/NKDFS>

The Nechako-Kitamaat Development Fund Society was jointly established in 1997 with a combined contribution of \$15 million by the government of British Columbia and the former Alcan Inc., now Rio Tinto. The Fund’s investment area includes lands impacted by the original Kemano project and focuses on the communities in the Ootsa, Lakes, Nechako and Haisla regions of the north.

The Society encourages applications from local governments, local First Nations governments and legally incorporated non-profit organizations. NKDF invests in projects that create sustainable

employment, diversify the economy, and improve the basic infrastructure needed for community stability, quality of life and growth.

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More information on the NKDF Society is available by visiting <http://www.nkdf.org/> or by contacting the Manager:

Britta Boudreau

Phone: 250.964.4066

Email: manager@nkdf.org