



HUDSON'S
HOPE
PLAYGROUND OF THE PEACE

DISTRICT OF HUDSON'S HOPE

2023 Annual Report

For the year ending December 31, 2023

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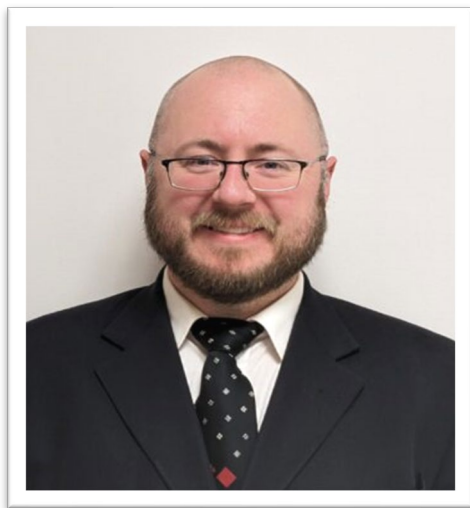
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Message from the Mayor



On behalf of Council, I am pleased to present the 2023 Annual Report for the District of Hudson's Hope. 2023 has been a year of change for our community. Marking the end of the first full year for new councillors elected during the October 2022 municipal election, we have also observed the retirement of Mayor Dave Heiberg, the elections of both myself and Councillor Charlesworth during the July 2023 by-election, and the stepping down of long time Councillor Kelly Miller.

I applaud everyone who participated in our recent elections and by-elections. Whether you ran for a seat on council, spoke up to make your views heard, or came out and voted, your participation in your community is no small part of what makes Hudson's Hope such a great place to live.

In 2023 Council remained committed to the strategic plan adopted in 2022. Our strategic plan outlines four general goals for the five-year term from 2022 to 2026, including:

1. Manage, invest, plan and implement sustainable municipal infrastructure to address the needs of residents and visitors.
2. Retention of residents and attract visitors with recreational amenities.
3. Facilitate population growth with attainable housing, sustainable infrastructure and tourism.
4. Perform organizational review for recruitment and retention of out-of-scope staff and overall review of organizational efficiencies.

Guided by the general goals of our strategic plan council is proud to note that we have made several strides forward.

In 2023 Council laid the groundwork for a permanent Water Treatment Plant, including significant work on design and costing. Council recognizes that, among the many services that the District of Hudson's Hope provides within the community, clean, safe drinking water is of the highest priority. While challenges remain, we are committed to protecting our residents and providing the foundation for a safe, successful, and prosperous community.

The District of Hudson's Hope saw the official opening of our ATV Campground. A project that has been on our strategic plan for several years, the ATV Campground is a key piece of our local recreational amenities, filling a gap in our existing municipal camping opportunities and providing a niche for casual off-road enthusiasts, hikers, campers, and large RVs alike.

Council has welcomed a new CAO, Crystal Brown, to our community. We are proud to welcome an individual with a long background in the Peace Region to our organization. Our CAO shares a dedication to the region and to Hudson's Hope that has proved to be a perfect compliment to this council. Their knowledge of municipal legislation through significant years in local government will help our community succeed through strong policy governance, and the connections they bring will help to strengthen our community on a regional level.

Council also welcomed a new Director of Public Works, Robert Dauphinee, to our organization. Through our challenges with the Water Treatment Plant our Director of Public Works has been an invaluable asset. Their technical knowledge of the subject matter, tenacity, and ability to work with a broad and disparate group of individuals to achieve the goals and outcomes required to further our community has been beyond what we could have asked.

In 2023 funding was secured to replace the aging Kendrick lift station. This key piece of municipal infrastructure will see a significant uplift in safety in addition to the reliability that will come with its replacement. Projects like this replacement represent a commitment on the part of staff to our strategic and asset management plans as well as our overall commitment to the safety of our staff and our community.

This council has demonstrated a remarkable resolve to work together towards a cohesive vision for Hudson's Hope. Our council is comprised of individuals from across the spectrum of residents, and I believe that these unique individual views give us a strength and resilience as a council that is unparalleled. Indeed, through the challenges presented to this council in 2023 we have maintained a positive outlook and a strong will to move forward and continue to exact positive changes in our community.

As Mayor I once again thank each one of my fellow Councillors, District of Hudson's Hope Staff and you, our community, for making Hudson's Hope a place that I have been proud to call home for nearly 40 years. I consider it a great honor and privilege that you have continued to support me in my various roles as a public servant.

Travous Quibell, Mayor

Message from the Chief Administrative Officer



It is with great pride that I present the 2023 Annual Report as the new Chief Administrative Officer for the District of Hudson's Hope. The District's Annual Report is an opportunity to reflect on the excellent work completed in 2023 to support the Council's Strategic Plan and provide residents with an overview of the District's finances as of December 31, 2023.

First and foremost, I extend my deepest gratitude to the Mayor and Council, staff, and residents for welcoming me into your community and entrusting me with this significant responsibility. Your support and trust in my ability to lead and make positive changes is humbling. I am honored to have the opportunity to serve this incredible community.

I have been profoundly impressed by the strong sense of community and collaboration that exists within our District. Whether it's the friendly interactions with residents, the teamwork among staff, or the support from residents, volunteers, businesses, and local organizations, the District of Hudson's Hope is a place where people care about one another and work together for the common good.

2023 has been a year of significant transitions and resiliency for our community. 2023 began on the heels of the Water Treatment Plant failure, the Battleship Mountain wildfire and evacuation, and the local government general election, where the Council welcomed four new Councillors. As I reflect on the challenges experienced by the District and its residents, I do so with a sense of pride and a vision for a brighter future. The dedication from District staff and the community as we navigated through unprecedented challenges with the Water Treatment Plant has been remarkable. This past year has been a testament to the strength and commitment of our entire team.

The most significant event that impacted the District was the failure of the Water Treatment Plant and the implementation of the temporary Water Treatment Plant. In 2022, shortly after the District implemented the new Water Treatment Plant, the well water quality unexpectedly started deteriorating, causing several system failures, significant maintenance requirements, and production issues, resulting in substantial damage to the Water Treatment Plant. This led to the District issuing a series of Boil Water Notices and a Do Not Consume Order for a period of 12 months.

To address the Water Treatment Plant failure, in 2023, the District constructed a temporary Water Treatment Plant and returned to the Peace River as the water source. The District abandoned the existing treatment technology and replaced it with a new clarification-filtration-disinfection process to meet Northern Health's requirements. Since mid-July 2023, the District has been able to remain off the Boil Water Notice.

While the conversion of the Water Treatment Plant can produce potable water, the District installed the current equipment in an emergent and temporary fashion. The system is fragile, labour intensive, and costly to operate and maintain. It includes two temporary water intake pumps lying horizontally within casings at the river's edge, which have been experiencing clogging issues on the screens over the summer due to the growth of algae in the river, and temporary above ground waterlines that transport the raw water from the river to an on-site trailer equipped with a rented clarifier.

Investing in a permanent Water Treatment Plant is a necessary next step to ensure that the District can continue providing potable water to the community while meeting Northern Health's requirements, leading to long-term cost savings. As the District utilizes the temporary Water Treatment Plant, the District continues to experience ongoing maintenance expenses and emergency repairs, leaving the District vulnerable to future interruptions in service, including potential water advisories. The District has been diligently working on plans to construct a permanent and efficient Water Treatment Plant to address the deficiencies and will continue to do so in 2024. Part of this work includes securing funding to complete a permanent water system.

The issues faced due to the failure of the Water Treatment Plant emphasize the importance of community, resilience, and adaptability. None of this would be possible without the collective effort of the Mayor and Council, District staff, our residents, businesses, and community partners.

Amongst the chaos of the Water Treatment Plant failure, 2023 brought with it a complete change in the District's leadership. The District welcomed a new Corporate Officer, Director of Public Works, Manager of Public Works, Director of Protective Services, Deputy Fire Chief, and Chief Administrative Officer. In addition, the District welcomed many new and returning employees in seasonal and regular positions.

On May 15, 2023, former Mayor Heiberg resigned as Mayor. Subsequently, Councillor Travous Quibell announced his resignation and intention to run for Mayor. In July 2023, the District held a by-election to fill the vacant Council positions. Despite having the 2022 local government election just nine months prior, the District received an incredible voter turnout. Travous Quibell was elected as Mayor, and Kari-Lea (KK) Charlesworth was elected as Councillor. Both additions have been a great complement to the Council team. Then again, in October, the District experienced another change in leadership as Councillor Kelly Miller also resigned.

I would like to recognize the contributions of former Mayor Heiberg, former Councillor Kelly Miller, and former staff. We extend our gratitude for your commitment to the District and wish you well in your following chapters. I also want to thank staff, residents, and candidates who participated in the July by-election. Your active engagement and passion to step forward to serve the community play a crucial role in shaping the future of our District.

The District remains committed to building upon the successes of 2023 and addressing the challenges that lie ahead with determination and innovation. The Mayor, Council, and District staff are excited to review and update their current strategic plan to ensure it truly reflects their vision for the District. In addition, the District is working on a number of high-level documents that will help shape its future.

Improving and maintaining District infrastructure continues to be a priority. In 2024, residents will see several improvements completed to community facilities, roads, wastewater systems, and water systems. These improvements enhance our daily lives and attract new businesses and visitors to our area. In addition, the Council is excited to obtain a consultant for the Community Hall and Library replacement project, which will be a pillar of the community.

We can not do this without community support. One of the District's top priorities is to foster open and transparent communication between the Mayor and Council, administration, and the residents. The District is committed to listening to your concerns, understanding your needs, and working together to find practical solutions. Your feedback and participation will be invaluable as we move forward.

There is no question that the last two years have been challenging for everyone because of the Water Treatment Plant failure. I want to take this opportunity to thank all of the District staff for doing an incredible job as we have worked through this difficult time and to thank the Mayor and Council, community partners, volunteers, businesses, and residents for their unwavering support.

I am honored to be part of the community and am committed to the values that makes our community a wonderful place to live, work, and grow. Thank you for your ongoing support, your engagement, and your dedication to making the District a better place.

Crystal Brown, Chief Administrative Officer

Mayor and Council



Mayor and Council elected on October 15, 2022. **Left to Right:** Councillor Quibell, Councillor Cryderman, Councillor Jeffrey, Mayor Heiberg, Councillor Winnicky, Councillor Miller, and Councillor Beattie.



Mayor and Council after July 29, 2023, By-election. **Left to Right:** Councillor Charlesworth, Councillor Jeffrey, Mayor Quibell, Councillor Beattie, and Councillor Winnicky. Missing Councillor Cryderman.

Mayor and Council were elected on October 15, 2022, for a four-year term. A by-election was held on July 29, 2023, due to Mayor Heiberg stepping down and Councillor Quibell also stepping down to run for Mayor. Mayor Quibell and Councillor Charlesworth were elected to complete the term. The next municipal election will be in October 2026.



Mayor Travous Quibell

-elected Mayor in the 2023 By-Election

mayor@hudsonshope.ca

Cell: 250.783.0812



Councillor Tina Jeffrey

-elected in the 2022 election

tina@hudsonshope.ca

Cell: 250.783.8399



Councillor James Cryderman

-elected in the 2022 election

james@hudsonshope.ca

Cell: 250.783.8363



Councillor Tashana Winnicky

-elected in the 2022 election

tashana@hudsonshope.ca

Cell: 250.783.0758



Councillor Debbie Beattie

-elected in the 2022 election

debbie@hudsonshope.ca

Cell: 250.783.0746



Councillor Kari-Lea Charlesworth

-elected in the 2023 By-election

kk@hudsonshope.ca

Cell: 250.783.0816



Mayor Dave Heiberg

-elected in the 2022 election

-resigned as Mayor on May 15, 2023



Councillor Kelly Miller

-elected in the 2022 election

-resigned on October 19, 2023



Responsibilities of the Mayor and Council

Council is the governing body of the municipal corporation. All decisions for the municipality are made by the elected Council, which consists of the Mayor and Councillors. The most important roles that Council plays are the consideration and passage of municipal bylaws, financial planning, budget approval, the appointment of official officers, and determination of the basic organization of the community by representing all residents.

A single member of Council does not have the power to bind the municipality in any way or direct either its employees or its affairs. Council as a whole – as opposed to individual Council members – has the full authority to commit the municipality to action, give direction to staff and expend civic funds. Councils may only exercise their authority by resolution or bylaw.

The role of Mayor and Council is to:

- consider the well-being and interests of the municipality;
- contribute to the development and evaluation of the policies and programs of the municipality respecting its services and other activities;
- participate in Council meetings, committee meetings, and meetings of other bodies to which the member is appointed;
- carry out other duties assigned by the Council; and
- carry out other duties assigned under the *Community Charter* or any other Act.

ROLE OF COUNCILLORS

Council members are elected to govern. A Councillor's job is to work with other the Council members to set the overall direction of the municipality as a policy-maker. The policies that Council sets are the guidelines for the administration to follow as it handles the municipality's operations. Much of Council's time is spent considering new policies and programs and reviewing the current ones to make sure they are working as they should. Councillors have the following responsibilities:

- consider the well-being and interests of the municipality;
- contribute to the development and evaluation of the policies and programs of the municipality respecting its services and other activities;
- participate in Council meetings, committee meetings, and meetings of other bodies to which the member is appointed;
- carry out other duties assigned by the Council; and
- carry out other duties assigned under the Community Charter this or any other Act.

ROLE OF THE MAYOR

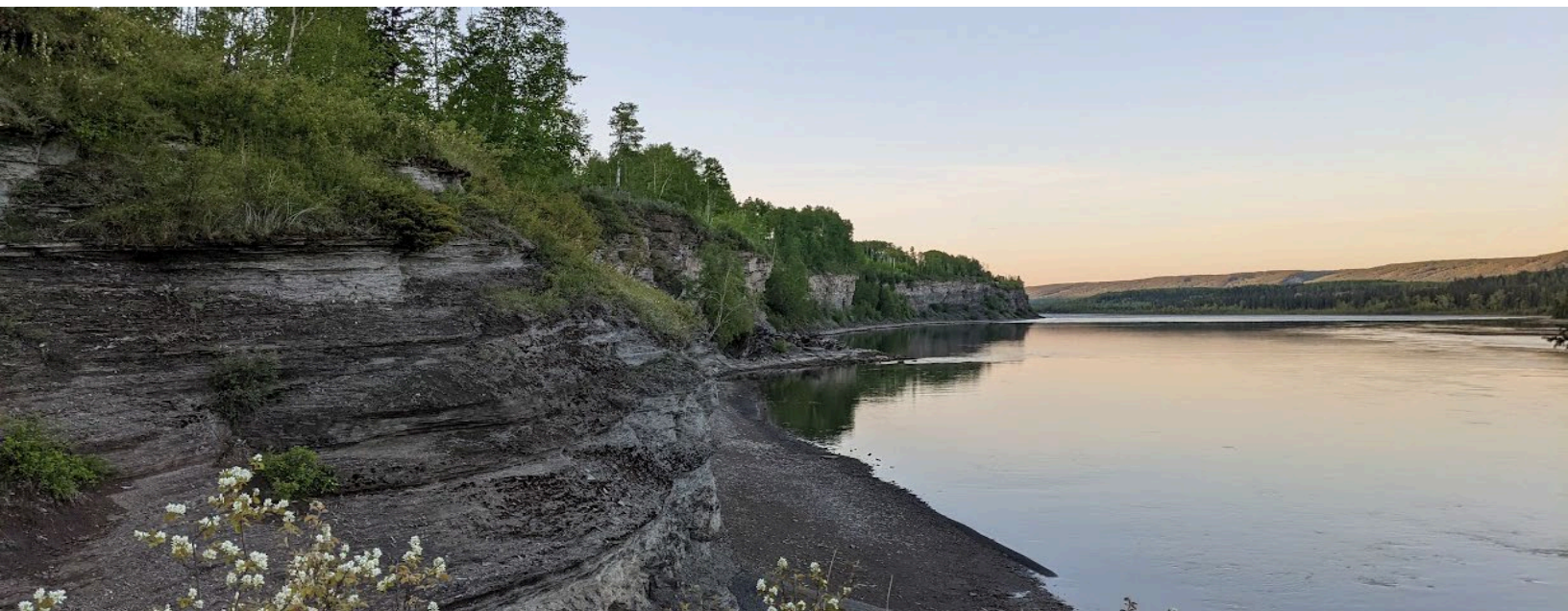
The Mayor is the head and Chief Executive Officer of the municipality. The Mayor has no more legal authority than any other member of Council. They have no authority to make decisions that bind the municipality, nor can they direct the work of staff. In addition to the Mayor's responsibilities as a member of Council, the Mayor has the following legislative responsibilities:

- provide leadership to the Council;
- recommend bylaws, resolutions, and other measures to Council that, in the Mayor's opinion, may assist the peace, order, and good government of the municipality;
- communicate information to the Council;
- preside at Council meetings when in attendance;
- provide, on behalf of the Council, general direction to municipal officers respecting the implementation of municipal policies, programs, and other directions of the Council;
- establish standing committees;
- suspend municipal officers and employees;
- reflect the will of Council, and to carry out other duties on behalf of the Council;
- to carry out other duties assigned under the Community Charter and any other Act; and
- vote on all resolutions and bylaws before Council;

ROLE OF THE ACTING MAYOR

Each year, Council must designate a Councillor(s) as the member responsible for acting in place of the Mayor when the Mayor is absent, or otherwise unable to act, or when the office of Mayor is vacant. Council can choose to re-appoint one Acting Mayor each year through the term or rotate the Acting Mayor position among Council on an annual, quarterly, or monthly basis. When in the position of Acting Mayor, the Councillor has all of the same powers and duties of the Mayor.

Acting Mayor Schedule - January to December 2023	
January	Councillor Jeffrey
February	Councillor Miller
March	Councillor Cryderman
April	Councillor Beattie
May	Councillor Quibell
June	Councillor Winnicky
July	Councillor Jeffrey
August	Councillor Miller
September	Councillor Cryderman
October	Councillor Beattie
November	Councillor Quibell
December	Councillor Winnicky



Council Meetings

In 2023, Council Meetings were generally held twice per month (the second and fourth Monday), except for September and December. Regularly scheduled Council meetings that fall on a statutory holiday are moved to the next day. Meetings were held at the Council Chambers at the District Office starting at 6:00 p.m. unless otherwise noted. Meetings are open to the public.

2023 REGULAR COUNCIL MEETING SCHEDULE

January 9	June 26
January 23	July 10
February 13	July 24
February 27	August 14
March 13	August 28
March 27	September 11
April 11 (Tuesday)	October 10 (Tuesday)
April 24	October 23
May 8	November 14 (Tuesday)
May 23 (Tuesday)	November 27
June 12	December 11



District of Hudson's Hope Asset Inventory Information

List of recorded Assets within the District of Hudson's Hope (2023)

Assets	2023
Water Mains (m)	17,505
Water Valves	133
Fire Hydrants	74
Sanitary Sewer Mains (m)	12,140
Sanitary Sewer Manholes	119
Service Connections	104
Storm Water Mains (m)	1955
Storm Sewer Manholes	34
Catch basins	68
Paved Road (m)	16,720
Gravel Roads (m)	19,770
Culverts	105
Signs	136

2023 – 2026 Strategic Plan



STRATEGIC PLAN



VISION

A vibrant, diverse and livable community supported by sustainable, managed growth within a healthy natural environment

MISSION

To provide strong, cost-effective leadership that supports a high quality of life for residents

VALUES

Respect: Demonstrating respect and consideration for all relevant interests. Working together and supporting one another.

Integrity: Making decisions for and acting in the best interests of the District. Taking ownership and accepting responsibility for decisions and actions emanating from those decisions

Commitment to Service: Pledging to carry out the business of the District in a cost-effective and timely manner that is consistent with the best interests of residents.

Excellence: Working above and beyond the standards of expectation.

STRATEGIC PRIORITIES

Manage, invest, plan and implement sustainable municipal infrastructure to address the needs of residents and visitors.

Retention of residents and attract visitors with recreational amenities.

Facilitate population growth with attainable housing, sustainable infrastructure and tourism.

Perform organizational review for recruitment and retention of out-of-scope staff and overall review of organizational efficiencies.

GOAL 1: Manage, invest, plan and implement sustainable municipal infrastructure to address the needs of residents and visitors.

TARGETS:

1. Work with BC Hydro to get a reliable Water Treatment Plant for the District.
2. Use asset management tools to replace infrastructure in a timely manner with the promotion of green development.
3. Upgrade Kendrick and Adam Street sanitary Lift stations.
4. Complete registration of Wastewater Treatment Plant with the Ministry.
5. Re-pave high-priority roads as per the Asset Management tools.
6. Complete Beryl Prairie Flood Mitigation ditch.
7. Repair and rehabilitation of District owned facilities.
8. Replacement of equipment and fleet following the asset management tool.

GOAL 2: Retention of residents and attract visitors with recreational amenities.

TARGETS:

1. Complete phase-3 of ATV Campground.
2. Complete the trail map.
3. Develop a plan for Pool facility improvement – Recreation committee to provide quarterly reports to the council.
4. Playgrounds will be constructed or rehabilitated on a priority basis based on the availability of funds.
5. Maintain and refurbish existing facilities and campgrounds.

GOAL 3: Facilitate population growth with attainable housing, sustainable infrastructure and tourism.

TARGETS:

1. Develop a marketing plan for the District including residential and industrial development.
2. Update Official Community Plan (OCP) which is long overdue.
3. Hire a consultant for the design and construction of the Community Hall. Recreation Committee to provide quarterly reports to the council.
4. Develop a long-term downtown development plan.
5. Improve Alwin Holland campground once BC Hydro commissions the Site C dam.

GOAL 4: Perform organizational review for recruitment and retention of out-of-scope staff and overall review of organizational efficiencies.

TARGETS:

1. Hire a consultant to perform an organizational review.
2. Amend the Council Procedure Bylaw to include provisions for electronic participation, as per the *Community Charter*, and investigate options for live-streaming and recording Council Meetings.
3. Develop a bylaw for public online meetings and allow Council to attend virtually.
4. Update relevant Bylaws and policies to meet present needs and standards.





Municipal Services and Operations

The District provides a wide range of municipal services, including fire protection, emergency management, building inspection, bylaw compliance, engineering and public works, garbage and recycling collection, planning and development, recreation programs, sports fields, outdoor swimming pool, arena, a curling rink, ICBC, Driver's Licensing, and water and sewer utility services. The District is focused on maintaining and providing a good quality of life for citizens while building a strong future for up and coming generations, from well-maintained infrastructure to healthy finances to strong community spirit.

OFFICE OF THE CAO

The Chief Administrative Officer (CAO) is responsible to Council for the efficient management of the municipal workforce and ensuring Council's directions and policies are carried out. The CAO often acts as Council's representative in negotiations with governments, businesses or property owners and is called upon to give management advice to Council.

Responsibilities include:

- Executes policies and decisions of Council and directs and coordinates the activities of District departments;
- Assists Council in determining community priorities;
- Oversees a team of staff delivering the District services that support Council's direction; and
- Ensures the timely, transparent, and accurate delivery of information.

2024 Goals

1. Update Strategic Plan

2. Develop a Human Resources Department

3. Conduct Council Orientation

4. Secure Funds for Permanent Water Treatment Plant

5. Development of Water Conservation Bylaw

6. Implement Public Engagement Software

7. Implement Escribe

8. Examine District Finances



9. Bylaw and Policy Development

CORPORATE ADMINISTRATION

The District of Hudson's Hope Administration Department works together to ensure that services are provided to the residents of the District of Hudson's Hope through the leadership of Mayor and Council. Administrative staff implement Council policies to ensure the municipality meets its long-term goals and short-term objectives.

The Corporate Administration Department is responsible for the organization of Council agenda; keeping minutes of Council meetings; preparation of bylaws; the safekeeping of municipal records; the provision of information to the public; and employment services for the municipality. It ensures that all District's actions such as Council proceedings, elections and land development are conducted in accordance with government legislation. The Corporate Administration department also completes correspondence on Council's behalf and is responsible for the publication of official notices.

2023 Goals

1. Hire a consultant to perform an organizational review.	Not Started
2. Update Council Procedure Bylaw	
3. Update Bylaws and policies to meet the present needs and standards.	In Progress
4. Implement Live Streaming and recording council meetings.	In Progress
5. Public online meetings and Council to attend virtually.	


2024 Goals

1. Review and Update Council Procedure Bylaw.
2. Implement Escribe Meeting Software.
3. Implement Live Streaming and recording council meetings.
4. Conduct 2024 By-election.
5. Council Chamber Upgrade for Live Streaming and Electronic Participation.
6. Policy Manual Review.
7. Records Management.
8. Privacy Management Program.

PLANNING AND DEVELOPMENT

The Planning and Development Department provides services related to land use planning and development permitting. The Department is responsible for processing applications for zoning amendments, temporary use permits, subdivisions, development permits and building permits. Furthermore, the Department manages all municipal land acquisition and disposition.

2023 Goals

1. Hire a consultant for the development of a marketing plan for the District.	Not Started
2. Hire a consultant for the update of the OCP.	
3. Develop a long-term downtown development plan.	Not Started

2024 Goals

1. Update Official Community Plan.
2. Update Zoning Bylaw to meet Provincial Standards.
3. Conduct Housing Needs Assessment.
4. Hire an Economic Development Officer
5. Development of Land Use Procedures, Bylaws, Guides, and Applications

FINANCE

The Finance Department is responsible for handling all the financial affairs of the municipality. These responsibilities include tax collection, accounts receivable and accounts payable, customer service, financial reporting to municipal departments and Council, and payroll. The Finance Department is also responsible for maintenance of accurate records and accounts of the financial affairs of the municipality, compliance with provincial reporting requirements, and ensuring investments of the municipality are made in accordance with provincial regulations.

2024 Goals

1. Examine User Fees and Utility Rates
2. Implement Budget Software
3. Overhaul Budget Process



AUTO INSURANCE AND DRIVER LICENSING

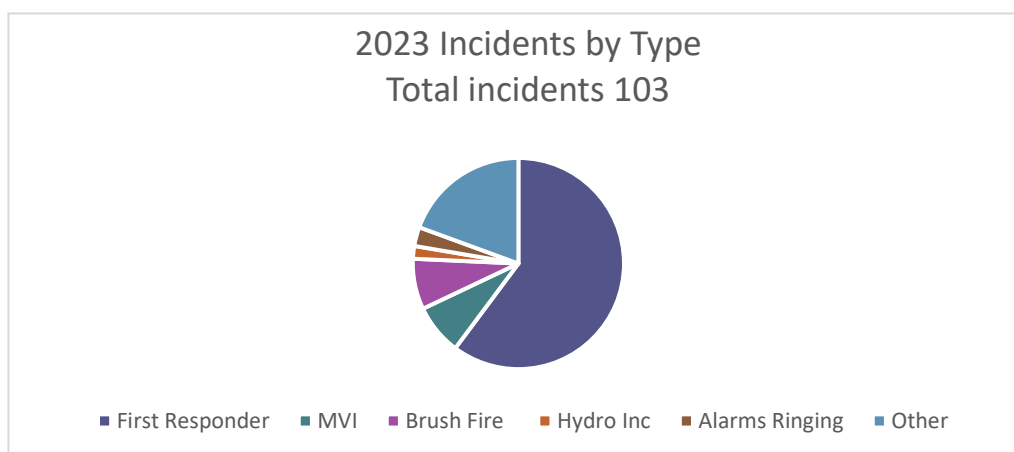
The District of Hudson's Hope is an Appointed Agent for ICBC, providing the community with the following services:

- vehicle licensing and insurance;
- driver licensing, including renewals, knowledge testing for all classes and road testing for Class 7;
- issue BCeID's and BC Services Card (formally known as CareCard);
- fine payments; and
- general ICBC/Motor Vehicle inquiries.

PROTECTIVE SERVICES DEPARTMENT

The District of Hudson's Hope in conjunction with its emergency response providers is committed to ensuring the safety, security, and well-being of residents and visitors alike. Emergency response services within the District are provided by the RCMP, BC Ambulance, and Hudson's Hope Fire & Rescue Service.

Hudson's Hope Fire and Rescue protects life, property, and the environment through the provision of fire prevention & life safety education, emergency preparedness, fire suppression, and first responder medical & rescue services to the citizens and visitors to Hudson's Hope. Community events are an important part of keeping the community engaged and bringing people together around Wildfire Awareness or other areas of Emergency Preparedness along with seasonal campaigns. This also includes the graduation of the high school students enrolled in our Junior Firefighter Program.





The community enjoys the neighborhood party atmosphere surrounding a community barbecue and celebrating the graduation of the Junior Fire Fighters from their 8-month program with Hudson's Hope Fire Rescue.

2024 Goals

1. Replacement of Expired Turnout Gear

2. Purchase of a Generator for the Structural Protection Unit

3. Installation of Portable Radios in Emergency Response Vehicles

4. SCBA Cylinders Replacement Project

5. Purchase of a Fire Rescue Truck

6. Purchase of a Wildland Fire Truck

7. Secure the Replacement of Engine 1



8. Development of ESS Team

9. EOC Training Exercises

PUBLIC WORKS AND ENGINEERING

Public Works and Engineering plans, designs, constructs, operates and maintains the District's infrastructure and provides core municipal services such as transportation, Water Treatment Plant and water distribution, garbage collection, storm water management and sewage treatment/collection, campgrounds, swimming pools, recreational facilities and municipal buildings.

2023 Goals

1. Work with BC Hydro to get a reliable Water Treatment Plant.	In Progress
2. Complete Lynx Creek re-pavement (ph-3).	
3. Complete Beryl Prairie Flood Mitigation Ditch.	Not Started
4. Upgrade Kendrick Lift Station in 2023-2024.	Not Started
5. Complete MWR registration of WWTP.	In Progress
6. Replacement of Garbage Truck and Grader.	Not Started
7. Repair of Arena, Curling Rink, and Library as necessary.	In Progress
8. Complete Asset inventory completed, including risk and condition assessments, and update GIS information	

2024 Goals



1. Collaborate with BC Hydro to get a reliable Water Treatment Plant.
2. Complete Beryl Prairie Flood Mitigation ditch.
3. Upgrade Kendrick Lift Station in 2023-2024.
4. Complete MWR registration of WWTP.
5. Water Value & Hydrant Replacement
6. Installation of Keypads at the Residential Water Stands
7. Reservoir Capital Upgrade
8. Water Meter Program
9. Preliminary and Final Design for Water Treatment Plant
10. Sanitary Sewer Upgrade – Highway 29 Manhole Installation
11. Installation of Lagoon Flowmeter
12. Conduct Testing on Facilities for ARO Reporting
13. Development of an Asset Management Plan, Strategy and Policy that includes a financial plan and optimized schedule for asset replacement.
14. O&M Landfill Clean Up

RECREATION

The Recreation Services provides recreational and educational opportunities for persons of all ages and abilities. The wide range of programs and activities offered include Aquatic programs and classes at the swimming pool, various Day Camp programs when school is on break, programs for Senior Citizens, Winter Festival, and a variety of special events throughout the year.



2023 Goals

- | | |
|--|---|
| 1. Complete phase-3 of ATV Campground. |  |
| 2. Complete the trail map. |  |
| 3. Rehabilitate the Swimming Pool in 2024. | In Progress |
| 4. Construct a new playground at the Dinosaur Lake campground. | Not Started |
| 5. Hire a consultant for the conceptual design of a new recreation hall. | Not Started |

2024 Goals

- | |
|--|
| 1. Hire a consultant for the conceptual design of a new recreation hall. |
| 2. Develop a Select Committee for the Community Hall Replacement Project |
| 3. Pool Liner Replacement and Leak Detection Project |
| 4. Pool Mechanical Room Upgrade |
| 5. Arena Upgrade - Ice Plant Refrigerant Detection System, Replacement of Phase 3 Disconnect, installation of Fire Alarm System, and Kitchen Upgrade |
| 6. Curling Rink Upgrade - Ice Plant Refrigerant Detection System |



Statement of Disqualifications

There were no Councillors disqualified during 2023.

Statement of Tax Exemptions

PERMISSIVE TAX EXEMPTIONS

Reference Bylaw No. 919, 2020 (Effective Until 2029)

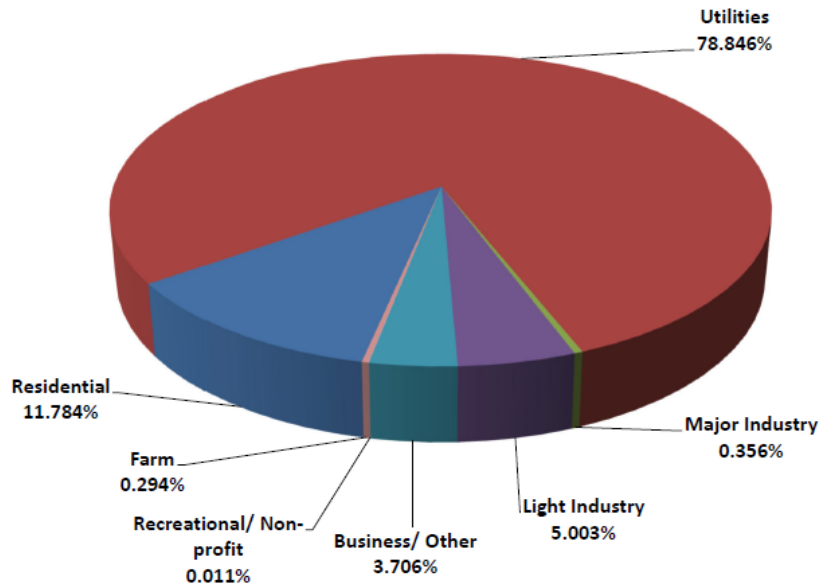
The following buildings and land received exemption from taxation for the **2023** taxation year as per sections 220 & 224 of the Community Charter.

Roll#	Organization	Class	Assessment		Tax Rate	Total Tax Exempted
40420.040	ANGLICAN SYNOD DIOCESE OF CALEDONIA	8	135,200	(bldg)	6.5332	883.29
		8	98,500	(land)	6.5332	643.52
04955.000	DOUBLE "H" SADDLE CLUB	6	103,000	(bldg)	16.9437	1,745.20
		8	80,800	(land)	6.5332	527.88
01035.000	DOUBLE H SADDLE CLUB	6	49,800	(bldg)	16.9437	843.80
		8	92,400	(land)	6.5332	603.67
00635.000	FRIENDS OF HUDSON'S HOPE SOCIETY	6	158,000	(bldg)	16.9437	2,677.10
		6	50,300	(land)	16.9437	852.27
01655.000	RUXTON HELEN R	6	17,400	(land)	16.9437	294.82
00594.000	HUDSON'S HOPE (DISTRICT) BULLHEAD MOUNTAIN CURLING CLUB	6	1,414,000	(bldg)	16.9437	23,958.39
		6	89,400	(land)	16.9437	1,514.77
00569.100	HUDSON'S HOPE BIBLE FELLOWSHIP	8	229,000	(bldg)	6.5332	1,496.10
		8	38,000	(land)	6.5332	248.26
		6	38,100	(land)	16.9437	645.55
00571.000		6	39,900	(land)	16.9437	676.05
04303.000	HUDSON'S HOPE BIBLE FELLOWSHIP BAPTIST CHURCH	8	72,000	(bldg)	6.5332	470.39
		8	41,200	(land)	6.5332	269.17
04304.000		6	24,600	(land)	16.9437	416.82
04425.000	HUDSON'S HOPE HEALTH CARE & HOUSING SOCIETY	1	221,000	(bldg)	7.2459	1,601.34
		1	54,800	(land)	7.2459	397.08
40420.010	HUDSON'S HOPE HISTORICAL SOCIETY	6	26,200	(bldg)	16.9437	443.92
40420.020		8	153,000	(land)	6.5332	999.58
		6	39,300	(bldg)	16.9437	665.89
		8	19,000	(land)	6.5332	124.13
41090.010	HUDSON'S HOPE ROD & GUN CLUB	6	51,800	(bldg)	16.9437	877.68
		8	59,300	(land)	6.5332	387.42
41091.010		8	126,000	(land)	6.5332	823.18
41027.100	HUDSON'S HOPE SKI ASSOC	6	14,900	(bldg)	16.9437	252.46
		8	152,000	(land)	6.5332	993.05
17101.510	NORTHERN HEALTH AUTHORITY	6	1,586,000	(bldg)	16.9437	26,872.71
		6	79,200	(land)	16.9437	1,341.94

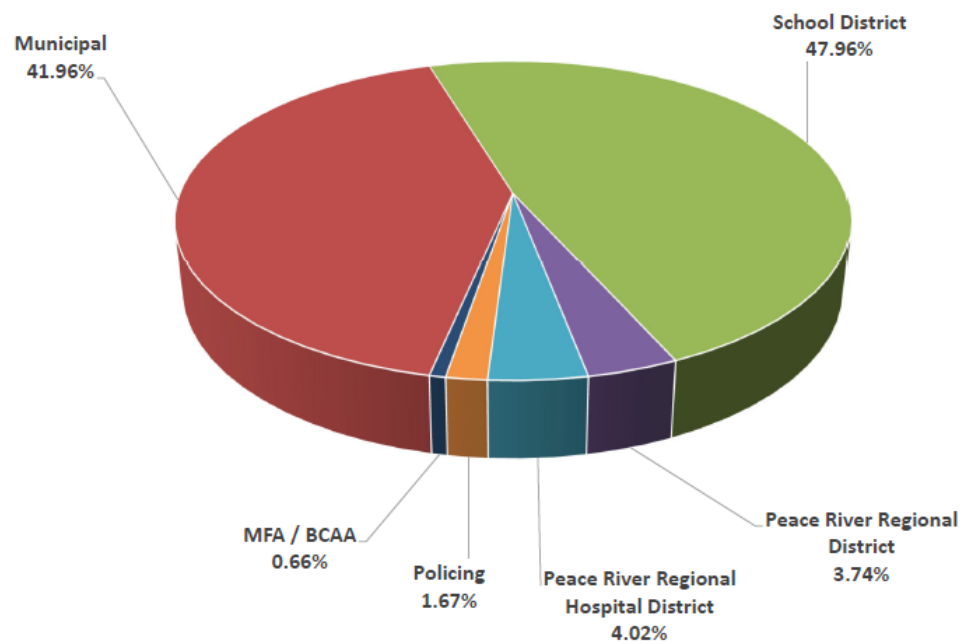
Audited Financial Statements

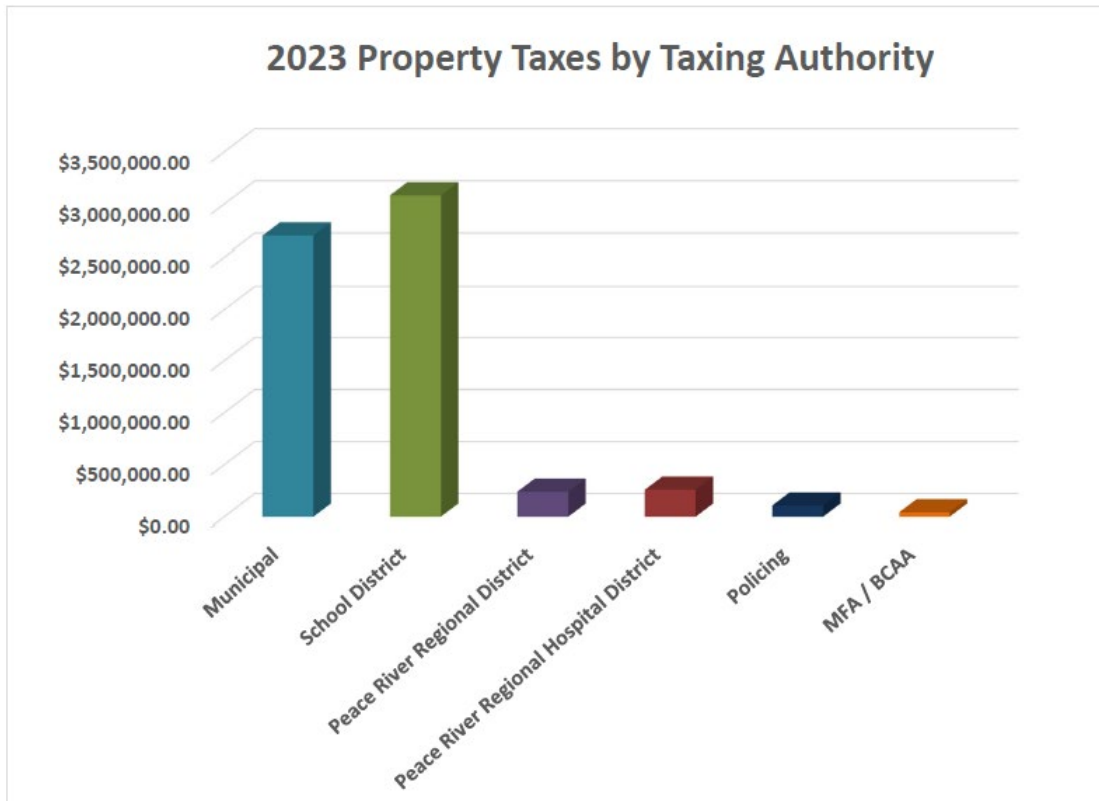


2023 Property Tax Breakdown by Property Class



2023 Residential Tax Breakdown





Consolidated Financial Statements of



DISTRICT OF HUDSON'S HOPE

And Independent Auditor's Report thereon

Year ended December 31, 2023



DISTRICT OF HUDSON'S HOPE

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HUDSON'S
HOPE
PLAYGROUND OF THE PEACE


MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The accompanying consolidated financial statements of the District of Hudson's Hope (the "District") are the responsibility of the District'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 Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of 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 District'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 District. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the District's consolidated financial statements.


Mrs. Crystal Brown
Chief Administrative Officer


Mrs. Tonia Alexander
Deputy Treasurer



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 District of Hudson's Hope

Opinion

We have audited the consolidated financial statements of District of Hudson's Hope (the District), 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 consolidated financial statements present fairly, in all material respects, the consolidated financial position of the District 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 District 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.



Emphasis of Matter - Restatement of Financial Statements

We draw attention to note 15 to the financial statements, which explains that certain comparative information presented for the year ended December 31, 2022 has been restated.

Note 15 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 - COVID-19 Safe Restart Grant, and Schedule 2 - Growing Community 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 - COVID-19 Safe Restart Grant 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 District'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 District or to cease operations, or has no realistic alternative but to do so.

Those charged with Governance are responsible for overseeing the District'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 District'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 District'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 District to cease to continue as a going concern.



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



Chartered Professional Accountants

Prince George, Canada

May 3, 2024



**HUDSON'S
HOPE**
PLAYGROUND OF THE PEACE

DISTRICT OF HUDSON'S HOPE
Consolidated Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022 (restated - note 15)
Financial assets:		
Cash and cash equivalents (note 2)	\$ 7,803,287	\$ 8,121,812
Accounts receivable (note 3)	1,327,408	956,839
	<u>9,130,695</u>	<u>9,078,651</u>
Financial liabilities:		
Accounts payable and accrued liabilities (note 4)	245,959	375,688
Deferred revenue (note 5)	1,053,093	510,393
Asset retirement obligation (note 6)	702,456	702,456
	<u>2,001,508</u>	<u>1,588,537</u>
Net financial assets	7,129,187	7,490,114
Non-financial assets:		
Tangible capital assets (note 7)	25,203,747	26,416,178
Land held for resale (note 8)	88,363	112,683
Prepaid expenses	120,262	19,450
Inventories	84,349	89,866
	<u>25,496,721</u>	<u>26,638,177</u>
Accumulated surplus (note 9)	\$ 32,625,908	\$ 34,128,291

Commitments and contingencies (note 10)

See accompanying notes to consolidated financial statements.


Mayor


Chief Administrative Officer



DISTRICT OF HUDSON'S HOPE

Consolidated Statement of Operations and Accumulated Surplus

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

	2023 Budget (note 16)	2023 Actual	2022 Actual (restated - note 15)
Revenue (note 18):			
Net taxation revenue (note 11)	\$ 2,758,495	\$ 2,725,935	\$ 2,422,754
Grants in lieu of taxes	2,041,321	2,017,538	1,945,097
Sales of services and user charges (note 12)	1,945,118	557,805	528,708
Other	122,411	174,066	535,465
Government transfers: (note 13)			
Provincial	2,237,315	3,230,017	1,873,597
Federal	100,000	107,461	102,552
Total revenue	9,204,660	8,812,822	7,408,173
Expenses (note 18):			
General government services and administration	1,513,169	2,129,964	2,102,276
Protective services	570,275	343,134	479,092
Public works services	2,029,599	1,640,360	1,609,089
Environmental and public health services	63,000	35,134	51,574
Environmental development services	120,000	38,984	17,174
Recreation and cultural services	1,034,915	857,703	949,888
Planning, development and bylaw services	107,899	84,348	84,904
Water utility and sanitary sewer systems	493,162	5,185,578	1,779,514
Total expenses	5,932,019	10,315,205	7,073,511
Annual surplus (deficit)	3,272,641	(1,502,383)	334,662
Accumulated surplus, beginning of year	34,128,291	34,128,291	34,384,571
Adjustment on adoption of the asset retirement obligation standard	-	-	(590,942)
Accumulated surplus, end of year	\$ 37,400,932	\$ 32,625,908	\$ 34,128,291

See accompanying notes to consolidated financial statements.



DISTRICT OF HUDSON'S HOPE

Consolidated Statement of Change in Net Financial Assets

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

	2023 Budget (note 16)	2023	2022 (restated - note 15)
Annual surplus (deficit)	\$ 3,272,641	\$ (1,502,383)	\$ 334,662
Acquisition of tangible capital assets	(3,397,000)	(3,185,555)	(1,119,436)
Proceeds on sale of land held for resale	-	26,500	328,377
Amortization of tangible capital assets	-	1,255,336	1,093,832
Write-down of water treatment plant	-	3,098,399	-
(Gain) loss on sale of land held for resale	-	(2,180)	82,940
Loss on sale of tangible capital assets	-	4,242	290,387
Proceeds on sale of tangible capital assets	-	40,000	26,801
	(124,359)	(265,641)	1,037,563
Use of inventories	-	5,526	15,126
Use of prepaid expenses	-	19,450	18,580
Acquisition of prepaid expenses	-	(120,262)	(19,450)
Change in net financial assets	(124,359)	(360,927)	1,051,819
Net financial assets, beginning of year	7,490,114	7,490,114	7,140,751
Adjustment on adoption of the asset retirement obligation standard	-	-	(702,456)
Net financial assets, end of year	\$ 7,365,755	\$ 7,129,187	\$ 7,490,114

See accompanying notes to consolidated financial statements.



DISTRICT OF HUDSON'S HOPE

Consolidated Statement of Cash Flows

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

	2023	2022
	Actual	Actual (restated - note 15)
Cash provided by (used in):		
Operating activities:		
Annual (deficit) surplus	\$ (1,502,383)	\$ 334,662
Items not involving cash:		
Amortization of tangible capital assets	1,255,336	1,093,832
Loss on sale of tangible capital assets	4,242	290,387
(Gain) Loss on sale of land held for resale	(2,180)	82,940
Write down of capital assets	3,098,399	-
Changes in non-cash operating working capital:		
Accounts receivable	(370,569)	(721,370)
Deposit - Municipal Finance Authority	-	528
Inventories	5,517	15,126
Accounts payable and accrued liabilities	(129,720)	(150,306)
Reserve - Municipal Finance Authority	-	(528)
Prepaid expenses	(100,812)	(870)
Deferred revenue	542,700	(9,315)
	<u>4,302,913</u>	<u>935,086</u>
Capital activities:		
Proceeds on sale of tangible capital assets	40,000	26,801
Acquisition of tangible capital assets	(3,185,555)	(1,119,436)
Proceeds on sale of land held for resale	26,500	328,377
	<u>(3,119,055)</u>	<u>(764,258)</u>
Financing activities:		
Repayment of debt	-	(3,056)
(Decrease) increase in cash and cash equivalents	(318,525)	167,772
Cash and cash equivalents, beginning of year	8,121,812	7,954,040
Cash and cash equivalents, end of year	<u>\$ 7,803,287</u>	<u>\$ 8,121,812</u>

See accompanying notes to consolidated financial statements.



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements

Year ended December 31, 2023

Nature of operations:

The District of Hudson's Hope (the "District") was incorporated in 1965 as a District Municipality under the Community Charter, formerly the Municipal Act, a statute of the Province of British Columbia. Its principal activities include the provision of local government services to residents of the incorporated area. These include administrative, protective, transportation, environmental, recreational, water, sanitary sewer and fiscal services.

1. Significant accounting policies:

The consolidated financial statements of the District 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. Significant accounting policies adopted by the District are as follows:

(a) Basis of consolidation:

(i) Consolidated entities:

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

(ii) Accounting for Region and School Board Transactions:

The taxation, other revenues, expenses, assets and liabilities with respect to the operation 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 District are not included in these consolidated financial statements.



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

1. Significant accounting policies (continued):

(b) Basis of accounting:

The District 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 or services and/or the creation of a legal obligation to pay.

(c) Revenue recognition:

The District recognizes revenue in accordance with the provisions of the Community Charter. The District 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 District'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 agency 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.



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

1. Significant accounting policies (continued):

(f) 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 site improvements	10 - 50
Machinery and equipment	5 - 25
Road infrastructure	15 - 40
Water and sanitary sewer infrastructure	15 - 40

Annual amortization is charged in the year that an asset becomes available for productive use and in the year of disposal.

Assets under construction are not amortized until the asset is available for productive use.



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

1. Significant accounting policies (continued):

(f) Non-financial assets (continued):

(ii) Contributions to 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 District does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

(iv) Land held for resale:

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

(v) Inventories:

Inventories consist of crushed gravel and sand. Inventories are valued at the lower of cost and replacement cost with cost determined using a moving average basis.



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

1. Significant accounting policies (continued):

(g) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Equity instruments that are quoted in an active market 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 District has elected to carry the instruments at fair value. The District has not elected to carry any such 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 District does not have a consolidated statement of remeasurement gains and losses.

Transaction costs incurred on the acquisition of financial instruments measured subsequently 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.

(h) 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 financial statements and the reported amounts of revenue and expenses during the period. Items subject to such estimates and assumptions include the carrying amount of tangible capital assets and accounts payable and accrued liabilities. Actual results could differ from these estimates.



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

1. Significant accounting policies (continued):

(i) 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 exceeds an environmental standard.

A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the following 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.

(j) 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 (f)(i).

(k) Government transfers:

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



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

2. Cash and cash equivalents:

The District has established a \$200,000 operating line of credit, which bears interest at prime and is secured by term deposits and accounts receivable. As at December 31, 2023 borrowing against the operating line of credit was nil (2022 - nil).

	2023	2022
Cash	\$ 686,692	\$ 3,345,848
Short-term investments	7,116,595	4,775,964
	\$ 7,803,287	\$ 8,121,812

3. Accounts receivable:

	2023	2022
Grants	\$ 1,163,736	\$ 824,085
Sales tax	76,341	32,719
Other	21,770	23,825
Taxes	65,561	76,210
	\$ 1,327,408	\$ 956,839

4. Accounts payable and accrued liabilities:

	2023	2022
Accounts payable - trade	\$ 105,971	\$ 250,828
Wages and related costs payable	136,080	119,195
Government remittances	1,183	2,940
Cemetery	2,725	2,725
	\$ 245,959	\$ 375,688



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

5. Deferred revenue:

	2023	2022
Partnering relationship agreement	\$ 501,078	\$ 510,393
Province of BC	552,015	-
	\$ 1,053,093	\$ 510,393

6. Asset retirement obligation:

The District 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 it. Following the adoption of PS 3280 - Asset Retirement Obligations, the District 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 \$702,456.

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 15).



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

7. Tangible capital assets:

	2023							
	Land	Buildings and site improvements	Machinery and equipment	Road infrastructure	Water infrastructure	Sanitary sewer infrastructure		Total
Cost:								
Balance, beginning of year	\$ 1,888,077	\$ 10,979,536	\$ 7,116,080	\$ 6,892,156	\$ 11,239,536	\$ 4,393,646		\$ 42,509,031
Additions	285,910	54,670	1,575,945	198,433	988,561	82,036		3,185,555
Disposals	-	-	(136,156)	-	-	-		(136,156)
Write down of water plant	-	-	-	-	(3,351,719)	-		(3,351,719)
Balance, end of year	2,173,987	11,034,206	8,555,869	7,090,589	8,876,378	4,475,682		42,206,711
Accumulated amortization:								
Balance, beginning of year	-	4,780,400	3,747,179	3,928,030	2,869,450	767,794		16,092,853
Amortization expense	-	767,481	-	-	363,477	124,378		1,255,336
Disposal	-	(91,905)	-	-	-	-		(91,905)
Write down of water plant	-	-	-	-	(253,320)	-		(253,320)
Balance, end of year	-	5,455,976	3,747,179	3,928,030	2,979,607	892,172		17,002,964
Net book value, end of year	\$ 2,173,987	\$ 5,578,230	\$ 4,808,690	\$ 3,162,559	\$ 5,896,771	\$ 3,583,510		\$ 25,203,747



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

7. Tangible capital assets (continued):

	2022 (restated - note 16)							
	Land	Building and site improvements	Machinery and equipment	Road infrastructure	Water infrastructure	Sanitary sewer infrastructure		Total
Cost:								
Balance, beginning of year	\$ 1,703,921	\$ 10,215,616	\$ 7,368,624	\$ 6,705,895	\$ 10,771,676	\$ 4,856,409		\$ 41,622,141
Additions	184,156	70,319	118,675	255,429	461,707	29,150		1,119,436
Disposals	-	-	(371,219)	(69,168)	(887)	(493,728)		(935,002)
Adjustment relating to asset retirement obligation	-	693,601	-	-	7,040	1,815		702,456
Balance, end of year	1,888,077	10,979,536	7,116,080	6,892,156	11,239,536	4,393,646		42,509,031
Accumulated amortization:								
Balance, beginning of year	-	3,954,688	3,703,562	3,873,034	2,625,975	868,634		15,025,893
Amortization expense	-	243,097	365,040	124,164	237,153	124,378		1,093,832
Disposal	-	-	(321,423)	(69,168)	(190)	(227,033)		(617,814)
Adjustment relating to asset retirement obligation	-	582,615	-	-	6,512	1,815		590,942
Balance, end of year	-	4,780,400	3,747,179	3,928,030	2,869,450	767,794		16,092,853
Net book value, end of year	\$ 1,888,077	\$ 6,199,136	\$ 3,368,901	\$ 2,964,126	\$ 8,370,086	\$ 3,625,852		\$ 26,416,178



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

8. Land held for resale:

Land held for resale consists of four lots in relation to the Lucas subdivision. During the year, one of the subdivision lots were sold with three remaining as at December 31, 2023.

	2023	2022
Balance, beginning of year	\$ 112,683	\$ 524,000
Sales of lots, at cost	(24,320)	(411,317)
Net book value, end of year	\$ 88,363	\$ 112,683



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

9. Accumulated surplus:

	2023	2022 (restated - note 15)
Surplus (deficit):		
Invested in tangible capital assets	\$ 24,501,291	\$ 25,713,722
General fund	5,408,693	4,735,715
Water utility fund	(1,608,266)	(852,841)
Sanitary sewer utility fund	100,738	36,600
	<u>28,402,456</u>	<u>29,633,196</u>
Reserves set aside by Council:		
Water utility fund:		
Unexpended funds:		
MFA debt reserve	-	149,210
MFA sinking fund surplus	-	77,103
	<u>-</u>	<u>226,313</u>
Reserve funds set aside for specific purposes by Council:		
Public works, infrastructure and equipment	2,346,506	3,008,490
General capital and office equipment	71,998	137,325
Water capital, infrastructure and equipment	82,488	263,601
Sewer capital, infrastructure and equipment	119,038	79,406
Tax sale properties	227,196	224,112
Community hall	184,905	152,522
Land	424,675	403,326
Growing Communities Fund	766,646	-
	<u>4,223,452</u>	<u>4,268,782</u>
	<u>\$ 32,625,908</u>	<u>\$ 34,128,291</u>



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

10. Commitments and contingencies:

- (a) The District is responsible, as a member of the Peace River Regional District, for its portion of any operating deficits or capital debt related to functions in which it participates. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.
- (b) The District and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2023, the plan has about 240,000 active members and approximately 124,000 retired members. Active members include approximately 43,000 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 then adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

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



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

10. Commitments and contingencies (continued):

- (c) The District paid \$134,906 (2022 - \$133,569) 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 allocating the obligation, assets and cost to individual employers participating in the Plan.

- (d) The District is obligated to collect and transmit property taxes levied on Hudson's Hope taxpayers in respect of the following bodies:

Ministry of Education, Province of British Columbia
Peace River Regional District
British Columbia Assessment Authority
Municipal Finance Authority
Peace River Regional Hospital District
Royal Canadian Mounted Police

- (e) The District is a participant in the Municipal Insurance Association of British Columbia. Should the Association pay out claim in excess of premiums received, it is possible that the District, along with other participants, would be required to contribute toward the deficit. Management does not consider external payment under this contingency to be likely and therefore no amounts have been accrued.
- (f) The District has entered into a contract with Hudson's Hope Public Library Association (the "Library") to provide financial assistance to the Library for library services. The term of the contract is for four years commencing on January 1, 2022 with annual payments consisting of \$125,638 plus 1.7% per year to be paid to the Library.
- (g) The District has entered into a contract with Hudson's Hope Historical Society and Museum (the "Museum") to provide financial assistance towards the operations of the Museum. The term of the contract is three years commencing on May 31, 2022 with annual payments consisting of \$87,576 plus 1.5% per year to be paid to the Museum.



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

11. Net taxation revenue:

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

	2023	2022
Taxes collected:		
General purposes	\$ 2,720,274	\$ 2,433,060
Collections for other governments	3,746,272	3,452,967
	6,466,546	5,886,027
Less transfers to other governments:		
Province of British Columbia - school taxes	3,077,091	2,884,241
Peace River Regional District	253,824	206,043
Peace River Regional Hospital District	260,001	241,006
Royal Canadian Mounted Police	107,311	91,919
B.C. Assessment Authority	42,292	39,980
Municipal Finance Authority	92	84
	3,740,611	3,463,273
	\$ 2,725,935	\$ 2,422,754

12. Sales of services and user charges:

The District recognizes sales of services and user charges as revenues in the period in which the services are provided. The sales of services and user charges reported on the consolidated statement of operations and accumulated surplus are as follows:

	2023	2022
Water utility	\$ 128,201	\$ 147,430
Sewer system	82,635	82,222
General government services	139,066	82,684
Planning, development and bylaw services	10,234	14,245
Environmental and public health services	86,046	91,413
Recreation and cultural services	111,623	110,714
	\$ 557,805	\$ 528,708



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

13. Government transfers:

	2023	2022
Revenue:		
Provincial grants:		
BC South Peace Mackenzie Economic Diversification and Stabilization Trust	\$ 112,500	\$ -
Growing Communities Fund	905,000	-
Climate Action revenue incentive program grant	48,083	48,082
BC Hydro	1,076,349	646,508
Federation of Canadian Municipalities	10,000	60,000
Peace River agreement - Fair Share	702,814	707,007
Small Community grant	314,000	397,000
Tourism BC grant	15,000	15,000
Local Government Infrastructure and Engineering	20,485	-
Canada Summer Student Grant	25,786	-
	<u>3,230,017</u>	<u>1,873,597</u>
Federal grants:		
Gas tax	107,461	102,552
	<u>\$ 3,337,478</u>	<u>\$ 1,976,149</u>



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

14. Trust fund:

The District maintains a cemetery perpetual care fund in accordance with the Cemeteries and Funeral Services Act. As at December 31, 2023, the trust fund balance for both the liability and its corresponding term deposit is \$19,074 (2022 - \$18,736).

15. Change in accounting policy:

On January 1, 2022, the District 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 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 District recognized an asset retirement obligation related to several buildings, sewer and water infrastructure owned by the District 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 District reflected the following adjustments at January 1, 2022:

	As previously reported	Increase (decrease)	As restated
Asset retirement obligation	\$ -	\$ 702,456	\$ 702,456
Tangible capital assets	26,311,052	105,126	26,416,178
Net financial assets	8,192,570	(702,456)	7,490,114
Opening accumulated surplus	34,384,571	(590,942)	33,793,629
General government and administration	2,095,899	6,377	2,102,276
Water utility and sanitary sewer systems	1,779,503	11	1,779,514



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

16. 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 24, 2023. Amortization was not contemplated on development of the budget and, as such, has not been included. The table below reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget amount
Revenues:	
Operating budget	\$ 9,204,660
Capital operations budget	3,127,000
Less:	
Transfers from other funds	(3,127,000)
	9,204,660
Expenses:	
Operating budget	5,932,019
Capital operations budget	3,397,000
Less:	
Capital expenditures	(3,397,000)
	5,932,019
	\$ 3,272,641



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

17. Significant taxpayers:

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

18. Segmented information:

Segmented information has been identified based upon lines of services provided by the District. District services are provided by the departments and their activities are reported by functional area in the body of the consolidated financial statements. Certain lines of services that have been separately disclosed in the segmented information, are as follows:

(i) General Government Services and Administration:

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

(ii) Protective Services:

Protective services is comprised of the fire department and other community protection costs incurred by the District.

(iii) Public Works Services:

The public works department is responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway systems, the maintenance of parks and open space, and street lighting in the District.

(iv) Environmental and Public Health Services:

Environmental and public health services is responsible for environmental programs such as waste management, which encompasses garbage collection and recycling. This segment is also responsible for rental of the doctor's office in the District.



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

18. Segmented information: (continued):

(v) Environment Development Services:

Environmental development services is responsible for community and economic development, in regard to community development projects.

(vi) Planning, Development and Bylaw Services:

Planning, development and bylaw services is responsible for community planning (OCP), zoning, bylaw enforcement, animal control and building inspection in the District.

(vii) Recreation and Culture Services:

Recreational and cultural services provides various recreational and cultural opportunities to the residents and visitors of the District, including the library, pool, arena, community hall, tourism information centre and museum.

(viii) Water Utility and Sanitary Sewer Systems:

The water utility installs and maintains water mains, pump stations and the water treatment plant. The treatment and distribution of water in the District is included in this segment. The sanitary sewer utility installs and maintains sewer mains, lift stations and the sewage treatment facility. The collection and treatment of sewage in the District is included in this segment.

Certain allocation methodologies are employed in the preparation of segmented financial information. Taxation and payments-in-lieu of taxes are allocated to the segments based on the segment that generated the revenue. Development charges earned and developer contributions received were allocated to the segment for which the charge was collected.

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.



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

18. Segmented information: (continued):

	2023								
	General Government Services and Administration	Protective Services	Public Works Services	Environmental and Public Health Services	Environmental Development Services	Planning, Development and Bylaw Services	Recreation and Culture Services	Water Utility and Sanitary Sewer System	Total
Revenue:									
Taxation	\$ 2,725,935	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,725,935
Government transfers	2,909,945	-	-	-	-	-	-	427,533	3,337,478
Grants in lieu	2,017,538	-	-	-	-	-	-	-	2,017,538
Sales of services and user charges	130,017	-	-	86,045	-	11,584	109,323	220,836	557,805
Other	174,066	-	-	-	-	-	-	-	174,066
Total revenues	7,957,501	-	-	86,045	-	11,584	109,323	648,369	8,812,822
Expenses:									
Salaries, wages and employee benefits	787,385	171,534	1,230,357	-	-	-	271,498	221,576	2,682,350
Operating	233,988	150,655	364,508	29,100	38,984	39,307	586,024	4,476,148	5,918,714
Legislature	137,998	-	-	-	-	4,390	-	-	142,388
Amortization	767,481	-	-	-	-	-	-	487,854	1,255,336
Interest	2,939	-	-	-	-	-	-	-	2,939
Insurance	148,416	3,210	45,495	-	-	2,143	181	-	199,445
Professional services	51,757	17,735	-	-	-	38,508	-	-	107,999
Garbage disposal	-	-	-	6,034	-	-	-	-	6,034
Total expenses	2,129,964	343,134	1,640,360	35,134	38,984	84,348	857,703	5,185,578	10,315,205
Annual surplus (deficit)	\$ 5,827,537	\$ (343,134)	\$ (1,640,360)	\$ 50,911	\$ (38,984)	\$ (72,764)	\$ (748,380)	\$ (4,537,209)	\$ (1,502,383)



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

18. Segmented information: (continued):

2022 - (restated - note 16)										
	General Government Services and Administration	Protective Services	Public Works Services	Environmental and Public Health Services	Environmental Development Services	Planning, Development and Bylaw Services	Recreation and Culture Services	Water Utility and Sanitary Sewer System		Total
Revenue:										
Taxation	\$ 2,422,754	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,422,754
Government transfers	1,346,151	-	-	-	-	-	-	629,998	-	1,976,149
Grants in lieu	1,945,097	-	-	-	-	-	-	-	-	1,945,097
Sale of services and user charges	82,683	-	-	91,413	-	14,245	110,714	229,653	-	528,708
Other	535,465	-	-	-	-	-	-	-	-	535,465
Total revenue	6,332,150	-	-	91,413	-	14,245	110,714	859,651	-	7,408,173
Expenses:										
Salaries, wages and employee benefits	692,735	210,024	1,193,255	-	-	-	241,127	257,285	-	2,594,426
Operating	359,476	249,627	379,144	39,457	17,174	38,223	707,659	1,160,698	-	2,951,458
Legislature	113,976	-	-	-	-	6,108	-	-	-	120,084
Amortization	732,301	-	-	-	-	-	-	361,531	-	1,093,832
Interest	5,158	-	-	-	-	-	-	-	-	5,158
Insurance	146,805	3,017	36,690	-	-	2,143	1,102	-	-	189,757
Professional services	51,825	16,424	-	-	-	38,430	-	-	-	106,679
Garbage disposal	-	-	-	12,117	-	-	-	-	-	12,117
Total expenses	2,102,276	479,092	1,609,089	51,574	17,174	84,904	949,888	1,779,514	-	7,073,511
Annual surplus (deficit)	\$ 4,229,874	\$ (479,092)	\$ (1,609,089)	\$ 39,839	\$ (17,174)	\$ (70,659)	\$ (839,174)	\$ (919,863)	\$ -	\$ 334,662



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

19. Comparative information

Certain 2022 comparative information has been reclassified. The changes had no impact on prior year annual surplus.



DISTRICT OF HUDSON'S HOPE

Schedule 1 - COVID-19 Safe Restart Grant

Year ended December 31, 2023

(Unaudited)

In November 2020, the District of Hudson's Hope was the recipient of a \$499,000 grant under the COVID-19 Safe Restart for Local Governments program from the Province of BC. Due to the conditions of use this grant funding allows local governments to use the funding where the greatest need arises, the initial \$499,000 amount received was considered revenue in 2020 and included in grant revenue on the consolidated statement of operations and accumulated surplus. The District allocated \$67,277 within 2023 to cover operational costs and technology upgrades within the District.

	2023
Balance of COVID-19 Safe Restart grant funds at December 31, 2022	\$ 245,295
Less amount utilized in 2023:	
Dell latitude laptop (CAO & Deputy Fire Chief)	8,966
Dell OptiPlex - 8 office computers	4,129
Protective Services/Emergency Management/Bylaw Enforcement (wages, training & travel)	40,449
Surface laptops for Council	13,733
	<u>67,277</u>
12 office computers or laptops and monitors	24,000
Council Chambers renovation (chairs, electrical, TV's)	40,000
Council Chambers live stream system (2 year project)	20,000
E-Scribe software (Council meeting report writer)	6,720
Protective Services/Emergency Management/Bylaw Enforcement (wages, training, travel)	40,000
Software and website upgrades	47,298
Total 2023 allocation of COVID-19 Safe Restart grant	<u>178,018</u>
Remaining COVID-19 Safe Restart grant	<u>\$ -</u>



DISTRICT OF HUDSON'S HOPE

Schedule 2 - Growing Communities Fund

Year ended December 31, 2023
(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 District received \$905,000 of GCF funding in March 2023.

	2023
Growing Communities Fund	\$ 905,000
Interest	8,646
	<u>913,646</u>
Less amount utilized in 2023:	
ATV Dinosaur Lake campground	147,000
	<u>766,646</u>
Future project expenditures:	
Beryl Prairie	102,803
Arena upgrades	130,500
Curling Rink - freon detection	27,500
Residential water stands keypad (2)	25,000
Water treatment plant design	296,445
Future projects unallocated	184,398
	<u>766,646</u>
	<u>\$ -</u>