

**A G E N D A**  
**for**

**REGULAR COUNCIL MEETING**  
**June 12, 2023**

**COUNCIL CHAMBERS 7:00 PM**

**CALL TO ORDER**

The Village of Masset acknowledges the un-ceded traditional territory of the Haida Nation on which this meeting is held.

**ADOPTION OF AGENDA**

**COUNCIL MEETING MINUTES**

Special Council Meeting Minutes May 12, 2023

Council Meeting Minutes May 23, 2023

Harbour Committee Meeting Minutes April 6, 2023

**MINUTES AND REPORTS OF OTHER ORGANIZATIONS**

1. **MIEDS Board Highlights May 24, 2023**

**VERBAL REPORTS OF COUNCIL/CAO/CFO**

**BYLAWS**

**Bylaw No. 660 Enforcement Bylaw**

**Bylaw No. 661 Parking Bylaw**

**Bylaw No. 662 Ticketing System Bylaw**

**NEW BUSINESS**

**NB-1 Summer Meeting Schedule**

**NB-2 Village of Masset Dock Safety Concern**

**NB-3 Pride**

**NB-4 Report: Gravel Pit**

**NB-5 Solar Project Letter of Support**

**NB-6 Draft Financial Statements 2022**

**PUBLIC QUESTION PERIOD**

**ADJOURNMENT**

Village of Masset Special Council Meeting of May 12, 2023

Minutes of the Special Council Meeting held May 12, 2023 in the Council Chambers.

Present:	Councillors:	J. Currie, T. Carty, B. Pages
	CAO:	J. Humphries
	CFO:	J. Brown
Absent:	Mayor:	S. Disney

**CALL TO ORDER**

The Village of Masset acknowledges the un-ceded traditional territory of the Haida Nation on which this meeting is held.

The meeting was called to order at 5:15 pm.

**ADOPTION OF AGENDA**

Moved by Councillor Currie, seconded by Councillor Carty to adopt the agenda as amended with the additions of NB-2 Gwaii Trust Community Events Application and NB-3 MAIS Payroll Program.

CARRIED

**Bylaw No. 659 Tax Rates Bylaw, 2023**

Moved by Councillor Carty, seconded by Councillor Currie that Bylaw No. 659 be reconsidered and adopted.

CARRIED

**NEW BUSINESS**

**NB-1 Tlell Fall Fair Letter of Support**

Moved by Councillor Carty, seconded by Councillor Currie that a letter of support be written for the Tlell Fall Fair's application to the Northern Development Initiative Trust's Fabulous Festivals and Events program.

CARRIED

**NB-2 Gwaii Trust Community Events Application**

Moved by Councillor Currie, seconded by Councillor Carty that the application to the Gwaii Trust Community Events Program for Harbour Days in the amount of \$6,000.00 be approved.

CARRIED

**NB-3 MAIS Payroll Program**

Recently the Village of Masset office replaced the server. When the MAIS accounting program was transferred to the new server, the payroll program could not connect to it. The support person for the GTR payroll program has retired and is not responding to any phone calls or emails. The level of support from GTR has been non-existent for a couple of years. The accounting program had to be transferred back to the old server and is working again. However, staff is not sure how long the old server will operate and has looked into purchasing the MAIS payroll program. The initial cost would be between \$6,000 - \$10,000 with an approximate \$2,500.00 annual fee.

Moved by Councillor Currie, seconded by Councillor Carty that staff proceed with the purchase of the MAIS payroll program.

CARRIED

**ADJOURNMENT**

Moved by Councillor Currie the meeting be adjourned at 5:26 pm.

CARRIED

\_\_\_\_\_  
Recording Secretary

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Certified Correct, Administrator

Village of Masset Regular Council Meeting of May 23, 2023

Minutes of the Regular Council Meeting held May 23, 2023 in the Council Chambers.

Present:	Councillors:	J. Currie, T. Carty, B. Johnston, B. Pages
	CAO:	J. Humphries
	Mayor:	S. Disney (by phone)
Absent:	CFO:	J. Brown

**CALL TO ORDER**

The Village of Masset acknowledges the un-ceded traditional territory of the Haida Nation on which this meeting is held.

The meeting was called to order at 7:01 pm.

**ADOPTION OF AGENDA**

Moved by Councillor Johnston, seconded by Councillor Currie to adopt the agenda as presented.

CARRIED

**COUNCIL MEETING MINUTES**

**Council Meeting Minutes May 8, 2023**

Moved by Councillor Currie, seconded by Councillor Carty that the May 8, 2023 Council meeting minutes be adopted as presented.

CARRIED

**Council Meeting Minutes May 12, 2023**

Moved by Councillor Carty, seconded by Councillor Currie that the May 12, 2023 Council meeting minutes be adopted as presented.

CARRIED

**MINUTES AND REPORTS OF OTHER ORGANIZATIONS**

**1. NCRD and CUPE Collective Agreement**

Moved by Councillor Johnston, seconded by Councillor Carty that the NCRD and CUPE Collective Agreement notice be received and filed.

CARRIED

**2. NCRD North Coast Recycling Depot Upgrades**

Moved by Councillor Carty, seconded by Councillor Currie that the NCRD Recycling Depot Upgrades notice be received and filed.

CARRIED

**3. NCRD Board Highlights April 2023**

Moved by Councillor Carty, seconded by Councillor Currie that the NCRD Board report be received and filed.

CARRIED

**CORRESPONDENCE**

**C-1 Daajing Giids – CHN Recognition Day**

Moved by Councillor Carty, seconded by Councillor Johnston that the correspondence from Daajing Giids regarding CHN Recognition Day be received and filed.

CARRIED

**VERBAL REPORTS OF COUNCIL/CAO/CFO**

Councillor Johnston had nothing to report.

Councillor Carty attended the special Council meeting on May 12, 2023.

Councillor Currie attended the special Council meeting on May 12, 2023.

CAO Joshua Humphries reported that the boat ramp and dock have been completed and well received. The next steps will be signage regarding dock usage and funding partnerships and possibly a ribbon cutting ceremony.

Pilings at the small craft harbour have been replaced.

The airport fuel truck has been repaired but more work needs to be done, new vehicles will be sourced.

Information on the Destinations B.C. Grant can be released.

Mayor Disney attended Harbour Day. SD50 reports 24 daycare spaces will be made available as part of the amalgamation, provided staffing requirements can be met.

Councillor Pages attended the special Council meeting and the tour of GMDC properties.

Moved by Councillor Currie, seconded by Councillor Carty that the verbal reports be accepted as presented.

CARRIED

**NEW BUSINESS**

**NB-1 Masset Municipal Airport SMS Quarterly Report**

Moved by Councillor Carty, seconded by Councillor Currie that the Airport SMS Quarterly Report be received and filed.

CARRIED

**NB-2 SD50 Amalgamation Project**

Moved by Councillor Johnston, seconded by Councillor Currie that the SD50 Amalgamation Project follow-up report be received and filed.

CARRIED

**NB-3 Ben Boulton Letter of Support**

Moved by Councillor Carty, seconded by Councillor Currie that a letter of support be sent to Abandoned Boats Program, Transport Canada for funding for Marea Baja Consulting to remove and properly dispose of a 16ft abandoned vessel in the Delkatla Wildlife Sanctuary.

CARRIED

**NB-4 Parking Bylaw, Ticketing Bylaw, Enforcement Bylaw**

Moved by Councillor Carty, seconded by Councillor Currie that the bylaw goals be tabled until the next meeting when copies of each bylaw are available.

CARRIED

**NB-5 Airport Proposal**

Moved by Councillor Currie, seconded by Councillor Johnston that the Village of Masset accept the proposal from AFSI to conduct a fueling operations audit, develop a Corrective Action Plan and review after three months.

CARRIED

**NB-6 Masset Skatepark and Pump Track Design**

Moved by Councillor Carty, seconded by Councillor Currie to submit an application to Gwaii Trust Community Innovation Program 2023 for a consulting design team to develop and design a skatepark and pump track in Masset as part of the Main Street Masset: Park to Pier plan developed in 2022.

CARRIED

**ADJOURNMENT TO CLOSED MEETING**

Moved by Councillor Carty the meeting be adjourned to a closed session at 8:17 pm.

\_\_\_\_\_  
Recording Secretary

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Certified Correct, Administrator



# **Harbour Authority Management Committee**

## **Minutes of the Meeting Held April 6, 2023 in Council Chambers**

### **IN ATTENDANCE**

Councillors: Terry Carty, Bret Johnston

Members (Community): Darren MacLeod

Supporting Staff: Joshua Humphries, CAO, Tyler Hole Harbour Manager

Regrets: Jim Currie, Kimball Davidson

### **CALL TO ORDER**

The Village of Masset acknowledges the un-ceded traditional territory of the Haida Nation on which this meeting is held.

The meeting was called to order at 7:04 pm.

### **ADOPTION OF AGENDA**

Moved by Councillor Johnston, seconded by Darren MacLeod, that the agenda be adopted as presented.

CARRIED

### **MINUTES**

Moved by Councillor Johnston, seconded by Darren MacLeod that the minutes of the March 2, 2023 Harbour Authority Management Committee meeting be endorsed.

CARRIED

### **REPORTS: HARBOUR MANAGER AND CAO UPDATE**

Tyler Hole, Harbour Manager reported that the poor weather the last few days has caused issues with Western Star taking on water. He is working with DFO who will send two divers to look at the vessel. They are currently working on a solution.

CAO Joshua Humphries reported that he has reached out to the Harbour Authority Association of BC (HAABC) regarding help with funding for extra repairs to the railing and is waiting on a response.

Moved by Councillor Currie, seconded by Councillor Johnston that the verbal reports be received.

CARRIED

### **NEW BUSINESS**

#### **NB-1 Public Meeting Discussion**

No members of the public attended the meeting.

**NB-2 Legal (Letter)**

Moved by Councillor Johnston, seconded by Darren MacLeod that staff be directed to send a letter to harbour users outlining the rules and regulations that must be adhered to for continued use, safety and enjoyment of the harbour.

CARRIED

**NB-3 Harbour Fees Report**

Tabled until staff can get more information.

**NB-4 Report on Accounts Receivables to Date**

Moved by Councillor Johnston, seconded by Darren MacLeod that staff purchase a pump for under \$1,000.00.

CARRIED

**ADJOURNMENT**

Moved by Councillor Johnston that the meeting be adjourned at 7:55 pm.

CARRIED

---

Chair

---

Mayor

---

Certified Correct, Administrator

**Board Highlights**  
**May 24, 2023**

**Board Business:**

1. The MIEDS and 0994943 BC Ltd. board approved past minutes.
2. The Board received financial reports for both the society and 0994943 BC Ltd.
3. The Board received an updated annual budget for the society and 0994943 BC Ltd.
4. The Board supported a motion to remove old signers from the 0994943 BC Ltd bank account and add new signers as appropriate.
5. The Board received program area reports for the Tourism Manager, Grant Manager, Ecommerce Coordinator, and Executive Director.
6. The Board received correspondence from the NCRD and the Village of Daajing Giids.
7. The Board approved a motion to direct the Executive Director to explore options for a comprehensive organizational review of MIEDS' mandate and mission and seek REDIP funding for a member council inclusive organizational review and five-year strategic plan.
8. The Board approved a motion to direct the executive director to organize the next AGM at or near the end of July 2023.



# VILLAGE OF MASSET

Bylaw No. 660

## Enforcement Bylaw

### **Purpose:**

To guide the enforcement of the Village of Masset bylaws.

### **Background:**

The goal of the Village Enforcement Bylaw is not to penalize the citizens of The Village of Masset or visitors to our community but to achieve compliance through education and the provision of information in order to preserve the quality of life to which each citizen is entitled. Bylaw Enforcement Officers (Chief Administrative Officer) or the RCMP are mandated to increase public safety within the municipal scope, uphold minimum community standards (as set out in bylaws), reduce social nuisances and liability risk for taxpayers, and ensure Village agreements, permit, and process requirements are fulfilled.

### **Policy:**

Village Council advocates for education before enforcement. As such, bylaw enforcement within the Village of Masset is progressive and may occur along the following pathways: The above process will not be applicable to all enforcement actions. For example, offences occurring contrary to posted signage or posing a health or safety risk may require a more expedited process. Wherever possible, Enforcement Staff are to provide front-end education on Village bylaws and requirements for compliance. The Village of Masset has identified two categories of bylaws: Actively enforced (by patrol and complaint) and passively enforced (primarily by complaint). Bylaws in this category include but are not limited to:

#### **Typical Bylaw Enforcement Process**

Violation of Bylaw

Verbal and/or Written Warning--- (Goal of compliance)

Non-Compliance

Village Bylaw Enforcement Ticket--- (Goal of compliance)

Non-Compliance

Second and Subsequent Village Bylaw Enforcement Ticket

Compliance

### **Actively Enforced Bylaws**

The Village is committed to Active Enforcement of compliance with bylaws for which compliance is necessary for preventing severe risk to human life and safety. It may result in a liability incurred by the Village of Masset. Bylaws in this category include:

- The Animal Control Bylaw

### **Passively Enforced Bylaws**

The Village of Masset is satisfied with Passive Enforcement (primarily in response to complaints received but also by patrol when necessary) of bylaws for which compliance with these bylaws is appreciated but tends not to have any immediate, long-lasting implications for lifestyles or the health of community members, or for the ability of Village staff to complete their work. Bylaws in this category include but are not limited to:

- The Election Sign Bylaw
- The Unsightly Premises and Unwholesome Matter Bylaw
- The Noise Control Bylaw
- The Sign Bylaw
- The Parking Bylaw

### **Responding to Bylaw Complaints**

The Village encourages the receipt of bylaw complaints and is committed to responding to all complaints received promptly. The complainant's identity will be kept confidential unless required by formal court-ordered testimony or by an adjudicator. Additionally, any subsequent negotiations between the Village and the subject of the complaint will be kept confidential from the complainant. Village Council will not become involved in any way with the facilitation of bylaw complaints or the sanctioning of more formal bylaw enforcement activities. All complaints must be directed to the Chief Administrative Officer, Bylaw Enforcement Staff or the RCMP when necessary.

READ A FIRST TIME THIS 12<sup>TH</sup> DAY OF JUNE 2023.

READ A SECOND TIME THIS 12<sup>TH</sup> DAY OF JUNE 2023.

READ A THIRD TIME THIS 12<sup>TH</sup> DAY OF JUNE 2023.

RECONSIDERED AND ADOPTED THIS 26<sup>th</sup> DAY OF JUNE 2023.

---

Chief Administration Officer

---

Mayor

Certified a true copy of Masset Enforcement Bylaw No. 660, 2023".

---

Chief Administration Officer

# VILLAGE OF MASSET

## Bylaw No. 661

### Parking Bylaw

#### **1.0 Purpose**

This bylaw aims to regulate and control the parking of vehicles within the Village of Masset.

#### **2.0 Definition**

- (a) "Municipality" means a small city, town, or village in British Columbia, Canada.
- (b) "Vehicle" means any automobile, motorcycle, scooter, truck, trailer, or other similar means of transportation.
- (c) "Parking" means the act of leaving a vehicle stationary without the intention of immediate use.
- (d) "Parking Authority" means Village of Masset Enforcement Officer (Chief Administrative Officer) or the RCMP.

#### **3.0 Parking Restrictions**

- (a) No vehicle shall be parked on any street, alley, or public way in the municipality for a period exceeding 72 hours.
- (b) No vehicle shall be parked on any sidewalk or pedestrian pathway except as specifically designated for parking.
- (c) No vehicle shall be parked within 3 meters of a fire hydrant or in any area designated as a no-parking zone.
- (d) No vehicle shall be parked in a manner that obstructs or interferes with the free flow of traffic or the use of any driveway, alley, or sidewalk.
- (e) No vehicle shall be parked on private property without the property owner's or authorized representative's express permission.

#### **4.0 Enforcement**

(a) The Village of Masset Enforcement Officer (Chief Administrative Officer) or the RCMP shall be the Parking Authority to enforce this bylaw.

(a) Violations of this bylaw may result in the issuance of a parking ticket, with a fine to be determined by the municipality.

(b) In the event that a vehicle is parked in violation of this bylaw, the municipality may take any necessary steps to remove the vehicle at the owner's expense.

(c) The municipality may tow and impound any vehicle parked in violation of this bylaw and may release the vehicle only upon payment of all outstanding fines and fees.

### **5.0 Exemptions**

(a) This bylaw shall not apply to emergency vehicles engaged in official duties.

(b) This bylaw shall not apply to vehicles parked for the purpose of loading or unloading goods or passengers.

### **6.0 Penalties / Fine**

(a) The penalty for violating any provision of this bylaw shall not exceed \$100.00 per day

(b) The penalty / Fine for violating any provision of this bylaw shall be;

First offence \$50.00

Second offence \$75.00

The third offence is \$100.00, and every day after to a maximum of \$1000.00

(b) Each day a violation continues shall be deemed a separate offence.

(c) Any person who fails to pay a parking ticket or other fine imposed under this bylaw may be subject to legal action, including but not limited to the seizure of their vehicle or other property.

### **7.0 Severability**

(a) If any provision of this bylaw is found to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.

(b) In the event of any conflict between this bylaw and any other municipal or provincial law, the more restrictive provision shall prevail.

(c) This bylaw shall be interpreted and enforced in accordance with the laws of British Columbia, Canada.

READ A FIRST TIME THIS 12<sup>TH</sup> DAY OF JUNE 2023.

READ A SECOND TIME THIS 12<sup>TH</sup> DAY OF JUNE 2023.

READ A THIRD TIME THIS 12<sup>TH</sup> DAY OF JUNE 2023.

RECONSIDERED AND ADOPTED THIS 26<sup>th</sup> DAY OF JUNE 2023.

---

Chief Administration Officer

---

Mayor

Certified a true copy of Masset Parking Bylaw No. 661, 2023”.

---

Chief Administration Officer



# VILLAGE OF MASSET

## Bylaw No. 662

### Ticketing System Bylaw

#### **1. Purpose**

1.1 The purpose of this bylaw is to establish a ticketing system for the efficient enforcement of municipal bylaws and regulations in the Village of Masset.

1.2 The ticketing system shall provide a mechanism for the issuance, payment, and adjudication of tickets for bylaw infractions.

#### **2. Definitions**

2.1 "Ticket" refers to a written notice issued by an authorized officer of the Village of Masset alleging a violation of a municipal bylaw or regulation.

2.2 "Bylaw Enforcement Officers" refers to an individual authorized by the Village of Masset to issue tickets under this bylaw (Example CAO, RCMP).

#### **3. Ticketing Process**

3.1 Authorized officers shall have the power to issue tickets for violations of municipal bylaws and regulations.

3.2 Tickets shall be issued in accordance with the procedures outlined in this bylaw and any applicable provincial legislation.

3.3 Tickets shall contain information regarding the alleged bylaw infraction, the fine amount, the payment deadline, and the process for disputing the ticket (See appendix A for sample tickets).

3.4 Tickets shall be served personally or sent by registered mail to the alleged offender.

3.5 The Village shall maintain a record of all issued tickets, including details of the alleged violation, the date of issuance, and the status of each ticket.

#### **4. Ticket Payment and Dispute Resolution**

4.1 The payment deadline specified on the ticket shall be a minimum of 30 days from the date of issuance.

4.2 Payment of a ticket shall constitute an admission of guilt, and the alleged offender shall be liable for the specified fine amount.

4.3 Offenders who wish to dispute a ticket may request an administrative review or elect to have the matter adjudicated in court.

4.4 The Village shall establish procedures for administrative reviews and court adjudication, including timelines and requirements for filing a dispute.

4.5 Failure to pay a ticket or dispute the alleged infraction within the specified timelines may result in additional penalties or legal action.

## **5. Offences and Penalties**

5.1 The penalties for bylaw infractions shall be established by the Village of Masset in its respective bylaws and regulations.

5.2 The penalties may include fines, administrative fees, or other measures deemed appropriate by the Village.

5.3 Repeat offenders may be subject to increased fines or additional enforcement actions.

## **6. Severability**

6.1 If any provision of this bylaw is found to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.

READ A FIRST TIME THIS 12<sup>TH</sup> DAY OF JUNE 2023.

READ A SECOND TIME THIS 12<sup>TH</sup> DAY OF JUNE 2023.

READ A THIRD TIME THIS 12<sup>TH</sup> DAY OF JUNE 2023.

RECONSIDERED AND ADOPTED THIS 26<sup>th</sup> DAY OF JUNE 2023.

---

Chief Administration Officer

---

Mayor

Certified a true copy of Masset Ticketing System Bylaw No. 662, 2023”.

---

Chief Administration Officer

## Appendix A



<Community Name>

00000 000

Community Charter

### MUNICIPAL TICKET INFORMATION

ISSUED TO:

SURNAME OR CORPORATE NAME		<input type="checkbox"/> YOUNG PERSON	
GIVEN NAMES (OR CORPORATE NAME CONT'D)		GENDER M / F	BIRTHDATE YY   MM   DD
ADDRESS			
CITY		PROVINCE	POSTAL CODE

The bylaw enforcement officer says that he or she has reasonable and probable grounds to believe, and does believe, that the above named as registered owner of:

COLOUR	MAKE
PROVINCE	LICENCE PLATE NUMBER

is liable by Section 83 of the *Motor Vehicle Act* for the offence described below,

DATE OF OFFENCE		
YY	MM	DD

24 HR CLOCK	
HH	MM

committed on or about \_\_\_\_\_ at the time of \_\_\_\_\_



at or near \_\_\_\_\_, <Community Name>

STREET ADDRESS

Province of British Columbia

Contrary to the following bylaw:

<Bylaw Name>

DESCRIPTION OF OFFENCE	USE FOR ONE OFFENCE ONLY	SECTION	FINE AMOUNT	FINE AMOUNT IF PAID WITHIN 30 DAYS
			\$	\$

If you wish to dispute the allegation contained in this ticket, you may appear at the following location to give notice of dispute:

<Community Corporate Name>

<Address>

<Address>

or deliver, have delivered, or mail a **Notice of Dispute** to the above address as described on the reverse. The fine amount may be paid in accordance with the prescribed instructions (see reverse).

#### For Court Use If Ticket Disputed

AT HEARING

CONVICTED

DISMISSED

DATE		
YY	MM	DD

SIGNATURE OF JUSTICE

BYLAW ENFORCEMENT OFFICER NAME OR NUMBER

DATE OF SERVICE		
YY	MM	DD

BYLAW ENFORCEMENT OFFICER SIGNATURE

**AREAS OF THIS TICKET OUTLINED IN BOLD BLACK ARE NOT PART OF THE OFFENCE CHARGED**

If the fine is not paid or the allegation contained in this ticket is not disputed (see reverse) within 14 days from the date of service of this ticket, you will be deemed to have pleaded guilty to the offence charged and the fine amount will be immediately payable.





<Community Name>  
Community Charter

### CERTIFICATE OF SERVICE

I, \_\_\_\_\_  
NAME OCCUPATION

certify that on the date 

DATE		
YY	MM	DD

I served \_\_\_\_\_

with a copy of the Municipal Ticket Information on the reverse side of this ticket, in the manner indicated below:

- by delivering it to the person personally;
- by leaving it for the person at the person's last or usual residence with an occupant of it who appeared to be at least 16 years of age, because the person could not be conveniently found;
- the defendant being a corporation, by delivering it to a director, or to a manager, secretary or other executive officer of the corporation or of a branch of it or on the attorney of an extraprovincial company, namely:



Dated: 

DATE		
YY	MM	DD

 \_\_\_\_\_  
BYLAW ENFORCEMENT OFFICER SIGNATURE





<Community Name>

Community Charter

## MUNICIPAL TICKET INFORMATION

### HOW TO PAY THIS TICKET

#### WHAT IS THE EASIEST WAY TO PAY?

You may pay by mail, by sending your cheque or money order (payable to <Community Name>, in Canadian funds) to the address below.

Do not send cash in the mail. A receipt will NOT be sent back to you.

<Community Corporate Name>

<Address>

<Address>

Your payment must be accompanied by a copy of the other side of this ticket, or a note giving sufficient information to identify this ticket, including:

- the TICKET NUMBER (from the top right corner on the face of this ticket);
- your FULL NAME and MAILING ADDRESS;
- the DATE OF OFFENCE and the BYLAW NAME and SECTION of the offence.

#### NOTE:

If you do not provide sufficient details, your payment might not be credited to you, and the fine may remain outstanding. By paying the fine, you will be deemed to have pleaded guilty to the described offence. If there is an early fine payment option noted on this ticket, the payment must be postmarked on or before the 30th day from the date of service of this ticket.

#### MAY I PAY FOR THIS TICKET IN PERSON?

Yes. You may make payment at the address above during regular business hours. Present this copy of the ticket, along with your payment.

#### WHAT HAPPENS IF I DO NOT PAY?

If the fine is not paid or the allegation contained in this ticket is not disputed (see reverse) within 14 days from the date of service of this ticket, you will be deemed to have pleaded guilty to the offence charged and the fine amount will be immediately payable.

### HOW TO DISPUTE THIS TICKET

#### MAY I DISPUTE THIS TICKET?

Yes. If you dispute the allegation contained in this ticket you or your agent will have to attend the Provincial Court of British Columbia for a hearing.

#### HOW MAY A NOTICE OF DISPUTE BE MAILED?

If you wish to send your notice of dispute by mail, write to the following address;

<Community Corporate Name>

<Address>

<Address>

Your notice of dispute should contain the following information:

- the TICKET NUMBER (from the top right corner on the face of this ticket);
- your FULL NAME and MAILING ADDRESS;
- the DATE OF OFFENCE and the BYLAW NAME and SECTION of the offence.

#### NOTE:

If you do not provide these details, the notice of dispute may not provide sufficient information, and you may be deemed not to have disputed the described offence.

#### HOW MUCH TIME DO I HAVE TO DISPUTE?

If you wish to dispute, you have up to 14 days from the date of service shown on the face of this ticket to deliver, have delivered or mail your notice of dispute. Your notice of dispute must be postmarked on or before the 14th day from the date of service of this ticket.

#### MAY I DELIVER A NOTICE OF DISPUTE IN PERSON?

Yes. You may deliver your notice of dispute to the above address. You should bring this copy of the ticket, and you may be asked to fill out a notice of dispute form.

#### WHAT HAPPENS AFTER MY NOTICE OF DISPUTE HAS BEEN RECEIVED?

You will receive notice in the mail from the Provincial Court Registry informing you of the time and location of your hearing. If you do not attend the Court on the indicated date, the ticket will be treated as not disputed, you will be deemed to have pleaded guilty to the offence charged and the fine amount will be immediately payable.





<Community Name>  
Community Charter

## NOTICE OF BYLAW INFRACTION

**To the registered owner:**  
As the owner of

COLOUR	MAKE
PROVINCE	LICENCE NUMBER

You are liable for the commission of the offence described below,

committed on or about 

DATE OF OFFENCE
YY   MM   DD

 at the time of 

24 HR CLOCK
HH   MM



at or near \_\_\_\_\_, <Community Name>,  
STREET ADDRESS  
Province of British Columbia

Contrary to the following bylaw:  
<Bylaw Name>

DESCRIPTION OF OFFENCE	USE FOR ONE OFFENCE ONLY	SECTION	FINE AMOUNT	
			\$	

**IF THE VOLUNTARY PENALTY  
IS NOT PAID (SEE REVERSE)  
WITHIN 14 DAYS OF  
THE DATE OF THE OFFENCE  
INDICATED ABOVE,  
LEGAL PROCEEDINGS MAY  
BE COMMENCED AGAINST YOU.**

Bylaw Enforcement Officer's Name or Number (Print) \_\_\_\_\_  
\_\_\_\_\_





<Community Name>

Community Charter

## NOTICE OF BYLAW INFRACTION

### HOW TO PAY THIS NOTICE

#### WHAT IS THE EASIEST WAY TO PAY?

You may pay by mail, by sending your cheque or money order (payable to <Community Name>, in Canadian funds) to the address below.

Do not send cash in the mail. A receipt will NOT be sent back to you.

<Community Corporate Name>

<Address>

<Address>

Your payment must be accompanied by a copy of the other side of this notice, or a note giving sufficient information to identify this notice, including:

- the NOTICE NUMBER (from the top right corner on the face of this notice);
- your FULL NAME and MAILING ADDRESS;
- the DATE OF OFFENCE and the BYLAW NAME and SECTION of the offence.

**NOTE:** If you do not provide sufficient details, your payment might not be credited to you, and legal proceedings may be commenced against you.

If you pay the voluntary penalty indicated on the other side of this notice within 14 days of the date of issue of this notice, legal proceedings will not be commenced against you.

#### CAN I PAY FOR THIS NOTICE IN PERSON?

Yes. You may make payment at the address above during regular business hours. Present this copy of the notice, along with your payment.

#### WHAT HAPPENS IF I DO NOT PAY?

If the voluntary penalty is not paid within 14 days of the date of issue of this notice, legal proceedings may be commenced against you.







<Community Name>  
Community Charter

00000 000

**MUNICIPAL TICKET INFORMATION**

ISSUED TO:

SURNAME OR CORPORATE NAME		<input type="checkbox"/> YOUNG PERSON	
GIVEN NAMES (OR CORPORATE NAME CONT'D)		GENDER M   F	BIRTHDATE YY   MM   DD
ADDRESS			
CITY		PROVINCE	POSTAL CODE

The bylaw enforcement officer says that he or she has reasonable and probable grounds to believe, and does believe, that the above named

on or about 



 at the time of

at or near \_\_\_\_\_, <Community Name>  
STREET ADDRESS

Province of British Columbia

Did commit the offence indicated, under the following bylaw:

<Bylaw Name>



DESCRIPTION OF OFFENCE	USE FOR ONE OFFENCE ONLY	SECTION	FINE AMOUNT	FINE AMOUNT IF PAID WITHIN 30 DAYS
			\$	\$

If you wish to dispute the allegation contained in this ticket, you may appear at the following location to give notice of dispute:

<Community Corporate Name>  
<Address>  
<Address>

or deliver, have delivered, or mail a **Notice of Dispute** to the above address as described on the reverse. The fine amount may be paid in accordance with the prescribed instructions (see reverse).

<b>For Court Use If Ticket Disputed</b>		DATE YY   MM   DD	
AT HEARING			
<input type="checkbox"/> CONVICTED		<input type="checkbox"/> DISMISSED	
SIGNATURE OF JUSTICE			
BYLAW ENFORCEMENT OFFICER NAME OR NUMBER			DATE OF SERVICE YY   MM   DD
BYLAW ENFORCEMENT OFFICER SIGNATURE			
<b>AREAS OF THIS TICKET OUTLINED IN BOLD BLACK ARE NOT PART OF THE OFFENCE CHARGED</b>			

If the fine is not paid or the allegation contained in this ticket is not disputed (see reverse) within 14 days from the date of service of this ticket, you will be deemed to have pleaded guilty to the offence charged and the fine amount will be immediately payable.





<Name of Community>  
Community Charter

### CERTIFICATE OF SERVICE

I, \_\_\_\_\_  
NAME OCCUPATION

DATE		
YY	MM	DD

certify that on the date

I served \_\_\_\_\_

with a copy of the Municipal Ticket Information on the reverse side of this ticket, in the manner indicated below:

- by delivering it to the person personally;
- by leaving it for the person at the person's last or usual residence with an occupant of it who appeared to be at least 16 years of age, because the person could not be conveniently found;
- the defendant being a corporation, by delivering it to a director, or to a manager, secretary or other executive officer of the corporation or of a branch of it or on the attorney of an extraprovincial company, namely:



DATE		
YY	MM	DD

Dated:

\_\_\_\_\_  
BYLAW ENFORCEMENT OFFICER SIGNATURE





<Community Name>  
Community Charter

## MUNICIPAL TICKET INFORMATION

---

### HOW TO PAY THIS TICKET

#### WHAT IS THE EASIEST WAY TO PAY?

You may pay by mail, by sending your cheque or money order (payable to <Community Name>, in Canadian funds) to the address below.

Do not send cash in the mail. A receipt will NOT be sent back to you.

<Community Corporate Name>

<Address>

<Address>

Your payment must be accompanied by a copy of the other side of this ticket, or a note giving sufficient information to identify this ticket, including:

- the TICKET NUMBER (from the top right corner on the face of this ticket);
- your FULL NAME and MAILING ADDRESS;
- the DATE OF OFFENCE and the BYLAW NAME and SECTION of the offence.

#### NOTE:

If you do not provide sufficient details, your payment might not be credited to you, and the fine may remain outstanding. By paying the fine, you will be deemed to have pleaded guilty to the described offence. If there is an early fine payment option noted on this ticket, the payment must be postmarked on or before the 30th day from the date of service of this ticket.



#### MAY I PAY FOR THIS TICKET IN PERSON?

Yes. You may make payment at the address above during regular business hours.

Present this copy of the ticket, along with your payment.

#### WHAT HAPPENS IF I DO NOT PAY?

If the fine is not paid or the allegation contained in this ticket is not disputed (see reverse) within 14 days from the date of service of this ticket, you will be deemed to have pleaded guilty to the offence charged and the fine amount will be immediately payable.

---

### HOW TO DISPUTE THIS TICKET

#### MAY I DISPUTE THIS TICKET?

Yes. If you dispute the allegation contained in this ticket you or your agent will have to attend the Provincial Court of British Columbia for a hearing.

#### HOW MAY A NOTICE OF DISPUTE BE MAILED?

If you wish to send your notice of dispute by mail, write to the following address:

<Community Corporate Name>

<Address>

<Address>

Your notice of dispute should contain the following information:

- the TICKET NUMBER (from the top right corner on the face of this ticket);
- your FULL NAME and MAILING ADDRESS;
- the DATE OF OFFENCE and the BYLAW NAME and SECTION of the offence.

#### NOTE:

If you do not provide these details, the notice of dispute may not provide sufficient information, and you may be deemed not to have disputed the described offence.

#### HOW MUCH TIME DO I HAVE TO DISPUTE?

If you wish to dispute, you have up to 14 days from the date of service shown on the face of this ticket to deliver, have delivered or mail your notice of dispute. Your notice of dispute must be postmarked on or before the 14th day from the date of service of this ticket.

#### MAY I DELIVER A NOTICE OF DISPUTE IN PERSON?

Yes. You may deliver your notice of dispute to the above address. You should bring this copy of the ticket, and you may be asked to fill out a notice of dispute form.

#### WHAT HAPPENS AFTER MY NOTICE OF DISPUTE HAS BEEN RECEIVED?

You will receive notice in the mail from the Provincial Court Registry informing you of the time and location of your hearing. If you do not attend the Court on the indicated date, the ticket will be treated as not disputed, you will be deemed to have pleaded guilty to the offence charged and the fine amount will be immediately payable.





**AFFIDAVIT IN SUPPORT OF AN APPLICATION  
TO STRIKE OUT A CONVICTION**

00000 000

- COMMUNITY CHARTER, SECTION 270, (FAILURE TO APPEAR)  
 COMMUNITY CHARTER, SECTION 271, (FAILURE TO RESPOND)

MUNICIPAL TICKET INFORMATION NUMBER \_\_\_\_\_

SURNAME OR CORPORATE NAME		
GIVEN NAMES (OR CORPORATE NAME CONTINUED)		
ADDRESS		
CITY	PROVINCE	POSTAL CODE

Make oath and swear that:

1. On 

YY	DATE MM	DD
----	------------	----

 I was convicted in my absence in the Provincial Court of British Columbia at \_\_\_\_\_ B.C.,  
LOCATION  
for the offence indicated, under the following bylaw:  
<Bylaw Name>

DESCRIPTION OF OFFENCE	USE FOR ONE OFFENCE ONLY	SECTION	FINE AMOUNT	FINE AMOUNT IF PAID WITHIN 30 DAYS
			\$	\$

FAILURE TO APPEAR

2. Not more than 30 days have elapsed since the date specified in the notice of the hearing, and through no fault of my own I did not have an opportunity to appear before a justice to dispute the allegation set out above for the following reason(s):

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**OR**

FAILURE TO RESPOND

2. Not more than 30 days have elapsed since the expiry of the time limit to dispute the allegation contained in the ticket, and through no fault of my own I did not have an opportunity to file a Notice of Dispute in connection with the allegation set out above for the following reason(s):

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

SIGNATURE

Sworn before me on 

YY	DATE MM	DD
----	------------	----

 at \_\_\_\_\_ B.C.,  
LOCATION

A COMMISSIONER FOR TAKING AFFIDAVITS

**CERTIFICATE OF STRIKING OUT OF CONVICTION**

The conviction described above is struck out as of 

YY	DATE MM	DD
----	------------	----

SIGNATURE OF JUSTICE

**1-COURT 2-DISPUTANT 3-LOCAL GOVERNMENT**



Staffing report: Masset-owned Docks / Safety concern

It has come to the attention of staff that the sports Maria, float plane dock and the new boat launch are not equipped with Fixed ladders. Work safe BC OHS Regulation Part 24: Diving, Fishing and Other Marine Operations.

#### **24.2 Ladders**

Fixed ladders must be provided at every dock for access to and egress from the water and must

- (a) be spaced at intervals not exceeding 30 m (100 ft),
- (b) extend from the top of the dock to at least 1 m (3.3 ft) below the lowest water level,
- (c) be maintained free of barnacles and marine growth, and
- (d) have their location identified by high visibility paint on the curb or bull rail.

**Recommendation:** Staff support approving the quote from Arc and Anchor Ironworks Ltd to take immediate action to acquire and install the ladders as quoted.

**Arc & Anchor Ironworks Ltd.**

PO Box 934  
Masset BC V0T 1M0  
tylerjhole@hotmail.com  
GST/HST Registration No.: 781272208RT0001



**Estimate**

ADDRESS  
Village of Masset  
PO Box 68  
Masset BC V0T 1M0

ESTIMATE 1006  
DATE 29/05/2023

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Hours	Handling/ Installation of 8 emerg marine ladders. 6 @ the Masset private marina, 1 @ new masset boat launch float, 1 at the Float plane float. Modify/fab brackets for alum float @ boatlaunch for ladder.	22	110.00	2,420.00
	Sales	cost of 8 Alum emerg 5 step loop ladders, all powder coated saftey yellow. Picked up from PR.	1	8,000.00	8,000.00

---

SUBTOTAL	10,420.00
GST @ 5%	121.00
<b>TOTAL</b>	<b>\$10,541.00</b>

---

**TAX SUMMARY**

	RATE	TAX	NET
	GST @ 5%	121.00	2,420.00

Accepted By

Accepted Date

## Lianne Trepanier

---

**From:** cao@masset.ca  
**Sent:** June 5, 2023 2:40 PM  
**To:** 'Lianne Trepanier'  
**Subject:** Pride  
**Attachments:** June 04 2023 Pride.docx

Hi, please make this an agenda item along with the banner quote.

24" x 72" with 2" sleeves on top and bottom.

Printed on Fabric (polyester). 2 grommets/gussets per banner.

Qty 4 - \$325.00 each

Qty 6 - \$249.00 each

Qty 8 - \$199.00 each

Qty 10 - \$169.00 each (\*\*this was in the email pole)

Joshua Humphries  
Chief Administrative Officer  
Village of Masset | Box 68, Masset BC, V0T 1M0  
T: 250.626.3995 | F: 250.626.3968 | email: [cao@masset.ca](mailto:cao@masset.ca)

**Wings. Waves. Wilderness** – [www.massetbc.com](http://www.massetbc.com)

---

**From:** Traci Murphy <acceptanceandpeace1@gmail.com>  
**Sent:** June 5, 2023 2:28 PM  
**To:** cao@masset.ca  
**Subject:** letter

**CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or on clicking links from unknown senders.**

Hi Josh,  
Here is the letter. Just let me know how to transfer the funds.  
Take care,

--  
Traci Murphy RSW and RCC (She/hers)  
120 Eagle rd Masset, BC  
V0T 1M0  
1-250-626-7718

I respectfully acknowledge that I live and work on the Nation of Haida Gwaii.

*Confidentiality Notice: This e-mail message may contain confidential and privileged information. If you have received this message in error, please notify me immediately by reply e-mail. Please delete the message and do not review, disclose, copy, or distribute it. Thank you.*



June 04 2023

To Masset Council,

Thank you so much for supporting Pride and diversity on Haida Gwaii. Masset Council has supported LGBTQ2S+ folks through paint for sidewalks. Plus, gearing up for Pride parade's. This year Haida Gwaii Pride Association would love to support the Parade on June 16<sup>th</sup> as well as financially contribute to the Tahayghen SOGI (Sexual Orientation and Gender Identity) club and to Masset council for the flags to put up in Masset. Our organization will contribute 500.00 for the flags for Pride month, June.

Statistic shows that inclusivity and being a part of community supports better mental health and connection. LGBTQ2S+ youth are more at risk for suicide. Thus, it is important to support diversity, intersectionality, and be inclusive.

The Haida Gwaii Pride Association are so impressed and inspired by the SOGI club students at Tahayghen. Thank you for your consideration, time, energy, and support. I look forward to hearing from Masset Council and if there is any information you need from us, please let us know.

Sincerely,

Traci Murphy

[Acceptanceandpeace1@gmail.com](mailto:Acceptanceandpeace1@gmail.com)

250-626-7718



## Report Masset Gravel Pit & Pricing

### **Introduction:**

Council imposed a moratorium on the use of the gravel pit until the pit could be secured and an assessment of the rates could be completed.

Current Gravel (pit run) Rates are 50.00 per 12-yard truckload plus taxes.

**Update:** Staff have secured the pit by installing a gate with a lock. Staff have also completed an island rate check. The current average rate loaded would be 240.00 dollars.

**Recommendation:** Staff would like to lift the moratorium on the pit and have two pricing options for review. These options take into consideration that we will not be providing equipment to load gravel.

1. Charge a flat rate of 150.00 plus tax of per 12-yard load for all users.
2. Charge a commercial rate of 150.00 plus tax per 12-yard load and a residential rate of 100.00 plus tax per 12-yard truckload.

### **Conclusion:**

Overall, the proposed changes to the gravel rates in Masset are necessary to ensure that the municipal gravel operations can continue to provide high-quality service to the community while covering their expenses. We recommend that the council approve one of the options so we can implement them as soon as possible.

## Lianne Trepanier

---

**From:** cao@masset.ca  
**Sent:** June 7, 2023 10:01 AM  
**To:** 'Lianne Trepanier'  
**Subject:** Solar Project/ Letter of support

Hi

Please put in the agenda "Solar Project" Tli Yahda Energy is requesting a letter of support from VOM who currently holds the sponsored crown grant on the lands where the solar project is being constructed and is supportive of this project and partnership as we finalize leasing details. Please accept this letter of support as a demonstration of our commitment to the project and diesel reduction on Haida Gwaii.

Also at this stage with our funders are you able to provide a very general letter of support for example "VOM who currently holds the sponsored crown grant on the lands where the solar project is being constructed is supportive of this project and partnership as we finalize leasing details. Please accept this letter of support as a demonstration of our commitment to the project and diesel reduction on Haida Gwaii" Something of the sort....it could be addressed to TYE Sean Brennan or addressed to the Province of BC to whom it may concern. This is appreciated as we move forth with funding re-imbursements.

Sincerely,

Joshua Humphries  
Chief Administrative Officer  
Village of Masset | Box 68, Masset BC, V0T 1M0  
T: 250.626.3995 | F: 250.626.3968 | email: [cao@masset.ca](mailto:cao@masset.ca)

Wings. Waves. Wilderness – [www.massetbc.com](http://www.massetbc.com)

**Village of Masset**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED DECEMBER 31, 2022**

**INDEX**

---

	<b>Page</b>
Management's Responsibility	2
Independent Auditor's Report	3-4
Consolidated Statement of Financial Position	5
Consolidated Statement of Operations	6
Consolidated Statement of Change in Net Financial Assets	7
Consolidated Statement of Cash Flows	8
Notes to the Consolidated Financial Statements	9-19
Independent Auditor's Report on Supplementary Information	20
General Operating Fund Statement of Financial Position	21
General Operating Fund Statement of Operations	22
Water System Statement of Financial Position	23
Water System Statement of Operations	24
Sewer System Statement of Financial Position	25
Sewer System Statement of Operations	26
Perpetual Care Fund Statements of Financial Position and Operations	27

## **MANAGEMENT'S RESPONSIBILITY**

The information and representations in the consolidated financial statements are the responsibility of management and have been approved by the Mayor and Council of the Village of Masset. The consolidated financial statements were prepared by management in accordance with Canadian Public Sector Accounting Standards and, where necessary, reflect management's best estimates and judgements at this time. It is reasonably possible that circumstances may arise which cause actual results to differ. Management does not believe it is likely that any differences will be material.

The Village of Masset maintains systems of internal accounting controls, policies and procedures to provide reasonable assurances as to the reliability of the financial records and safeguarding of its assets.

The Mayor and Council are responsible for ensuring that management fulfills its responsibilities for financial reporting and are ultimately responsible for reviewing and approving the consolidated financial statements.

The consolidated financial statements have been reviewed and approved by the Mayor and Council. The consolidated financial statements have been audited by FBB Chartered Professional Accountants LLP, the independent auditors, whose report follows.

June 7, 2023  
Masset, British Columbia

## INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council,  
Village of Masset

### Opinion

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

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Village of Masset as at December 31, 2022, and its financial performance and cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

### Basis for Opinion

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

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

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

In preparing the 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 municipality or to cease operations, or has no realistic alternative but to do so.

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

## INDEPENDENT AUDITOR'S REPORT (continued)

### **Auditor's Responsibilities for the Audit of the Consolidated 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 these consolidated financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than 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 municipality'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 municipality'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 municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

June 7, 2023  
Prince George, British Columbia

FBB Chartered Professional Accountants LLP

## Village of Masset

### Consolidated Statement of Financial Position

As at December 31, 2022

	<u>2022</u>	<u>2021</u>
<b>Financial assets</b>		
Cash and investments (note 2)	\$ 9,603,939	\$ 8,360,951
Taxes and accounts receivable (note 3)	918,423	727,663
MFA deposits (note 4)	94,593	92,527
	<u>10,616,955</u>	<u>9,181,141</u>
<b>Financial Liabilities</b>		
Accounts payable and accrued liabilities (note 5)	770,548	465,743
MFA reserve (note 4)	94,593	92,527
Municipal debt (note 6)	2,988,606	3,276,633
Deferred revenue (note 7)	474,305	517,327
	<u>4,328,052</u>	<u>4,352,230</u>
<b>Net financial asset</b>	<u>6,288,903</u>	<u>4,828,911</u>
<b>Non-financial assets</b>		
Property acquired for taxes	8,261	8,261
Prepaid expenses	39,967	36,385
Tangible capital assets (note 8)	28,161,094	27,763,294
	<u>28,209,322</u>	<u>27,807,940</u>
<b>Accumulated Surplus (note 9)</b>	<u>\$ 34,498,225</u>	<u>\$ 32,636,851</u>

Approved by Mayor and Council

  

---

  

---



## Village of Masset

### Consolidated Statement of Operations For the year ended December 31, 2022

	2022 Budget (unaudited)	2022 Actual	2021 Actual
<b>Revenue</b>			
Property taxes and grants in lieu	\$ 938,811	\$ 946,383	\$ 818,981
Utility user fees	476,500	472,472	463,796
Sale of goods and services	1,554,400	2,302,872	1,997,190
Provincial transfers	403,000	519,000	429,000
Other grants	4,636,074	2,162,786	1,626,228
Interest and penalties on taxes	81,100	188,472	78,525
Northern Health Authority	388,863	388,863	388,863
	<u>8,478,748</u>	<u>6,980,848</u>	<u>5,802,583</u>
<b>Expenses</b>			
General government	851,046	865,186	828,353
Utility operations	1,250,487	477,137	499,260
Protective services	79,690	48,715	53,942
Transportation services	1,893,431	2,482,716	1,500,959
Environmental health and development	84,250	82,830	34,679
Recreation, culture and tourism	364,630	300,854	197,423
Other	639,102	23,848	26,119
Debt financing (recovery)	118,250	(5,056)	15,475
Amortization	-	843,344	783,488
	<u>5,280,886</u>	<u>5,119,574</u>	<u>3,939,698</u>
<b>Annual Surplus</b>	<u>3,197,862</u>	1,861,274	1,862,885
<b>Accumulated surplus, beginning of year</b>		<u>32,636,951</u>	<u>30,774,066</u>
<b>Accumulated surplus, end of year</b>		<u>\$ 34,498,225</u>	<u>\$ 32,636,951</u>

## Village of Masset

### Consolidated Statement of Changes in Net Financial Assets For the year ended December 31, 2022

	<u>2022</u> <u>Budget</u> (unaudited)	<u>2022</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
<b>Annual surplus</b>	\$ 3,197,862	\$ 1,861,274	\$ 1,862,885
Amortization	-	843,344	783,488
Change in prepaid expenses	-	(3,582)	5,182
Transfers from reserves	917,818	-	-
Repayment of municipal debt	(220,000)	-	-
Acquisition of tangible capital assets	<u>(3,895,680)</u>	<u>(1,241,044)</u>	<u>(1,468,910)</u>
<b>Increase in net financial assets</b>	<u>-</u>	1,459,992	1,182,645
<b>Net financial assets, beginning of year</b>		<u>4,828,911</u>	<u>3,646,266</u>
<b>Net financial assets, end of year</b>		<u>\$ 6,288,903</u>	<u>\$ 4,828,911</u>

## Village of Masset

### Consolidated Statement of Cash Flows For the year ended December 31, 2022

	<u>2022</u>	<u>2021</u>
<b>NET INFLOW (OUTFLOW) OF CASH:</b>		
<b>Operating activities</b>		
Annual surplus	\$ 1,861,274	\$ 1,862,885
Non-cash charges to operations		
Amortization	843,344	783,488
Cost of industrial lots sold	-	-
Changes in non-cash operating balances:		
Increase in accounts receivable	(190,760)	305,596
Increase (decrease) in accounts payable and accrued liabilities	304,805	(305,843)
Decrease in deferred revenue	(43,022)	148,411
(Increase) decrease in prepaid expenses	(3,582)	5,182
	<u>2,772,059</u>	<u>2,799,719</u>
<b>Capital activities</b>		
Acquisition of tangible capital assets	<u>(1,241,044)</u>	<u>(1,468,910)</u>
	(1,241,044)	(1,468,910)
<b>Financing activities</b>		
Repayment of debt	<u>(288,027)</u>	<u>(277,945)</u>
<b>Increase (decrease) in cash and investments</b>	<b>1,242,988</b>	<b>1,052,864</b>
<b>Cash and investments, beginning of year</b>	<u>8,360,951</u>	<u>7,308,087</u>
<b>Cash and investments, end of year</b>	<u>\$ 9,603,939</u>	<u>\$ 8,360,951</u>

## Village of Masset

### Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

---

#### General

The Village of Masset is a municipality and provides general government, water, sewer and related services to the residents of Masset, British Columbia.

#### 1. SIGNIFICANT ACCOUNTING POLICIES

##### a. Basis of Presentation

These consolidated financial statements reflect all revenues, expenses, assets and liabilities of the Village of Masset. It is the Village's policy to follow Canadian public sector accounting standards and apply such principles consistently. The consolidated financial statements have been prepared incorporating guidelines issued by the Public Sector Accounting Board (PSAB) of CPA Canada as recommended by Municipal Affairs, Province of British Columbia.

The focus of Canadian public sector accounting standards is on the financial position of the Village and the changes thereto. The Consolidated Statement of Financial Position reflects the combined results and activities of the Village's Operating, Capital and Reserve Funds. The purposes of these funds are:

i. **Operating Funds**

Operating Funds are to be used to record the costs associated with providing Village services.

ii. **Capital Funds**

Capital Funds are used to account for the acquisition costs of the Village's Tangible Capital Assets, the accumulated amortization thereon, and the funding thereof including related long-term debt.

iii. **Reserve Funds**

Under the Local Government Act of the Province of British Columbia, the Mayor and Council of the Village may, by bylaw, establish Reserve Funds for specific purposes. Money in a Reserve Fund and interest thereon must be used only for the purpose for which the fund was established. If the amount in a Reserve Fund is greater than required, the Mayor and Council may, by bylaw, transfer all or part of the balance to another Reserve Fund.

Financial assets are economic resources controlled by the government as a result of past transactions from which future economic benefits may be obtained. Liabilities are present obligations of the government to others arising from past transactions, the settlement of which is expected to result in the future sacrifice of economic benefits.

Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues. Expenses are recorded in the period in which goods and services are acquired and a liability is incurred.

## Village of Masset

### Notes to the Consolidated Financial Statements For the year ended December 31, 2022

---

#### 1. SIGNIFICANT ACCOUNTING POLICIES (continued)

##### b. Restricted Financial Assets

Restricted financial assets include assets held in trust to be expended only in accordance with the conditions of the trust, and amounts from reserve funds set aside for future debt retirement or for future capital expenditures.

##### c. Revenue recognition

Taxes are recognized as revenue when they are levied. Sale of services and user fee revenues are recognized when the service or product is provided by the Village. Conditional grants are recorded as revenue when specified conditions have been met. Unconditional grants are recorded when the funding is received or receivable. Revenues received where conditions have not yet been met are recorded as deferred revenue.

##### d. Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset, excluding all interest costs. Tangible capital assets received as contributions are recorded at their fair value at the date of receipt, and that fair value is also recorded as revenue. Assets under development or construction are not amortized until put into use.

Amortization is provided using the straight-line method over their estimated useful lives at the following rates:

Land improvements	10-30 years
Buildings	40 years
Vehicles	5-20 years
Infrastructure	30-40 years
Airstrip	20-40 years
Marina	40 years
Water/Sewer	50 years

##### e. Property acquired for taxes and mortgages receivable

Property acquired for taxes is recorded at acquisition cost. The Village of Masset has developed lots in a commercial subdivision for resale and carried financing on several lots with no interest. These mortgages are forgivable if the purchaser builds on the lot within two years of acquisition. During the year no mortgages were forgiven. The mortgages receivable is included in Taxes and accounts receivable.

## Village of Masset

### Notes to the Consolidated Financial Statements For the year ended December 31, 2022

---

#### 1. SIGNIFICANT ACCOUNTING POLICIES (continued)

##### g. Use of Estimates

The preparation of consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the period. Significant areas requiring the use of management estimates include: determination of accrued sick benefits, collectability of accounts receivable, amortization of tangible capital assets and provisions for contingencies. Actual results could differ from those estimates. Adjustments, if any, will be reflected in operations in the period of settlement.

#### 2. CASH AND INVESTMENTS

	<u>2022</u>	<u>2021</u>
Cash on deposit	\$ 1,698,127	\$ 616,424
Term deposits	865,746	851,435
MFABC - pooled high interest savings account	<u>7,040,066</u>	<u>6,893,092</u>
	<u>\$ 9,603,939</u>	<u>\$ 8,360,951</u>

#### 3. TAXES AND ACCOUNTS RECEIVABLE

Property taxes	\$ 187,824	\$ 161,538
Utilities	54,310	46,115
Sales taxes	19,762	19,883
Grant funding receivable	529,850	324,814
Other receivables	142,477	190,749
Allowance for doubtful accounts	<u>(15,800)</u>	<u>(15,436)</u>
	<u>\$ 918,423</u>	<u>\$ 727,663</u>

#### 4. MFA DEPOSITS AND RESERVE

The Municipal Finance Authority of British Columbia ("MFA") provides capital financing for regional districts and their member municipalities. The MFA is required to establish a Debt Reserve Fund. Each regional district, through its member municipalities who shares in the proceeds of a debt issue, is required to pay into the Debt Reserve Fund certain amounts set out in the debt agreements. The MFA pays into the Debt Reserve Fund these monies from which interest earned thereon less administrative expenses becomes an obligation to the regional districts. It must then use this fund, if at any time there are insufficient funds, to meet payments on its obligations. If this occurs the regional districts may be called upon to restore the fund. Upon the maturity of a debt issue, the unused portion of the Debt Reserve Fund established for that issue will be discharged to the Village.

## Village of Masset

### Notes to the Consolidated Financial Statements For the year ended December 31, 2021

#### 5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2022</u>	<u>2021</u>
Trade payables and accrued liabilities	\$ 455,885	\$ 212,951
Payroll and withholding taxes	31,222	19,336
Accrued vacation, sick, severance liability	<u>283,441</u>	<u>233,456</u>
	<u>\$ 770,548</u>	<u>\$ 465,743</u>

#### 6. MUNICIPAL DEBT

##### Hospital Debentures

Bylaw 578-2006, Skeena-Queen Charlotte Regional District  
District, repayable in annual instalments of \$268,550 interest and  
\$144,072 principal

\$ 2,961,732	\$ 3,217,120
--------------	--------------

##### Equipment Financing

Loan 0001, MFABC repayable in monthly instalments of \$2,947  
including interest at 4.2%

<u>26,874</u>	<u>59,513</u>
---------------	---------------

<u>\$ 2,988,606</u>	<u>\$ 3,276,633</u>
---------------------	---------------------

Estimated principal repayments over the next 5 years are estimated at \$172,865 per year.

The Village has a \$150,000 operating line of credit with Northern Savings Credit Union. The facility was unused as at December 31, 2022.

#### 7. DEFERRED REVENUE

	<u>2022</u>	<u>2021</u>
Prepaid taxes	\$ 23,438	\$ 25,334
Prepaid utilities	18,795	18,333
Health committee funds	7,315	7,315
Tax sale reserve	3,329	3,329
Rural Dividend Fund - Haida Gwaii Higher Learning Education	296,521	296,521
Economic development	11,014	11,014
Fitness collections to be paid	5,155	47,315
UBCM - Strengthening Communities	100,000	100,000
Other	4,525	4,525
Fire department funds	<u>4,212</u>	<u>3,641</u>
	<u>\$ 474,304</u>	<u>\$ 517,327</u>

## Village of Masset

### Notes to the Consolidated Financial Statements For the year ended December 31, 2022

#### 8. TANGIBLE CAPITAL ASSETS

			<u>2022</u>	<u>2021</u>
	Cost	Accumulated Amortization	Net Carrying Amount	
Land	\$ 10,805,022	\$ -	\$ 10,805,022	\$ 10,805,022
Buildings	2,335,071	933,357	1,401,714	1,463,706
Hospital	5,839,158	3,036,346	2,802,812	3,036,377
Machinery and equipment	508,772	461,540	47,232	41,226
Roads and sidewalks	9,411,878	9,217,960	193,918	208,020
Community infrastructure	738,997	322,807	416,190	217,274
Vehicles	1,165,724	823,299	342,425	389,138
Airstrip	8,412,703	2,782,508	5,630,195	5,304,681
Marina	1,155,949	517,729	638,220	667,119
McIntyre park	8,438	7,384	1,054	1,265
Roller rink	250,310	75,557	174,753	179,118
Industrial park	181,000	108,600	72,400	76,925
Water system	5,851,300	1,467,997	4,383,303	4,082,237
Sewer system	1,971,475	719,619	1,251,856	1,291,286
	<u>\$ 48,635,797</u>	<u>\$ 20,474,703</u>	<u>\$ 28,161,094</u>	<u>\$ 27,763,394</u>

Tangible Capital Asset Additions for the year are as follows:

	Cost		Cost	
	January 1, 2022	Additions	-	December 31, 2022
Land	\$ 10,805,022	\$ -	\$ -	\$ 10,805,022
Buildings	2,335,071	-	-	2,335,071
Hospital	5,839,158	-	-	5,839,158
Machinery and equipment	494,752	14,020	-	508,772
Roads and sidewalks	9,411,878	-	-	9,411,878
Community infrastructure	520,881	218,116	-	738,997
Vehicles	1,165,724	-	-	1,165,724
Airstrip and terminal	7,812,894	599,809	-	8,412,703
Marina	1,155,949	-	-	1,155,949
McIntyre park	8,438	-	-	8,438
Roller rink	250,287	23	-	250,310
Industrial park	181,000	-	-	181,000
Water system	5,442,224	409,076	-	5,851,300
Sewer system	1,971,475	-	-	1,971,475
	<u>\$ 47,394,753</u>	<u>\$ 1,241,044</u>	<u>\$ -</u>	<u>\$ 48,635,797</u>



## Village of Masset

### Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

#### 8. TANGIBLE CAPITAL ASSETS (continued)

Tangible capital asset acquisitions for the year ended consist of:

Road line painter	\$ 14,020
Seaplane base upgrades	218,116
John Deere loader - airport	353,689
Airport storage	42,710
Airport runway signs	73,137
Airport runway upgrades	130,273
Other	23
Water system upgrades	409,076
	<u>\$ 1,241,044</u>

Amortization for the year is as follows:

	Balance January 1, 2022	Amortization	Balance December 31, 2022
Land	\$ -	\$ -	\$ -
Buildings	871,365	61,992	933,357
Hospital	2,802,781	233,565	3,036,346
Machinery and equipment	453,526	8,014	461,540
Roads and sidewalks	9,203,858	14,102	9,217,960
Community infrastructure	303,607	19,200	322,807
Vehicles	776,586	46,713	823,299
Airstrip and terminal	2,508,213	274,295	2,782,508
Marina	488,830	28,899	517,729
McIntyre park	7,173	211	7,384
Roller rink	71,169	4,388	75,557
Industrial park	104,075	4,525	108,600
Water system	1,359,987	108,010	1,467,997
Sewer system	680,189	39,430	719,619
	<u>\$ 19,631,359</u>	<u>\$ 843,344</u>	<u>\$ 20,474,703</u>

## Village of Masset

### Notes to the Consolidated Financial Statements For the year ended December 31, 2022

#### 9. ACCUMULATED SURPLUS

	<u>2022</u>	<u>2021</u>
General operating fund	\$ 3,873,497	\$ 2,446,056
Water system	(1,299,357)	(859,558)
Sewer system	137,972	118,058
Reserve funds (Note 10)	6,606,396	6,438,421
Net assets invested in tangible capital assets (note 11)	25,172,488	24,486,761
Perpetual	7,229	7,213
	<u>\$ 34,498,225</u>	<u>\$ 32,636,951</u>

During the year, Mayor and Council authorized the appropriation of \$10,000 to land development, \$nil for general reserve, \$151,675 to federal gas tax reserve funds, \$6,300 to Marine reserve funds.

#### 10. RESERVE FUNDS

	<u>2021</u>	<u>Appropriations</u>	<u>Use of funds</u>	<u>2022</u>
Land development	62,500	10,000	-	72,500
Federal gas tax	885,539	151,675	-	1,037,214
Legal cost/settlement reserve	15,000	-	-	15,000
General reserve	1,376,889	-	-	1,376,889
Marina reserve	38,850	6,300	-	45,150
Capital reserve	73,281	-	-	73,281
Land sale reserve	62,448	-	-	62,448
Northern capital and planning reserve	3,422,000	-	-	3,422,000
Covid-19 restart	429,000	-	-	429,000
Water system reserve	37,757	-	-	37,757
Sewer system reserve	35,157	-	-	35,157
	<u>\$ 6,438,421</u>	<u>\$ 167,975</u>	<u>\$ -</u>	<u>\$ 6,606,396</u>

## Village of Masset

### Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

---

#### 10. RESERVE FUNDS (continued)

##### *Federal gas tax*

The Village is a participant under the Community Works Fund that provides for the Village's receiving Federal gas taxes transferred under the New Deal for Cities and Communities signed by the Union of BC Municipalities, the Province of British Columbia, and the Government of Canada. Although the Village has some latitude in determining which projects to pursue, the agreement provides that projects should address the reduction of greenhouse gas emissions, cleaner air and cleaner water. Funds have been setup as reserve until such a time eligible expenses are made. These funds are currently invested in term deposits and included in cash and investments.

##### *Legal cost/settlement reserve*

The Village has appropriated \$15,000 for potential future legal costs as disclosed in note 12.

##### *Other Reserves*

Other reserves represent appropriations made for future anticipated costs.

#### 11. NET ASSETS INVESTED IN TANGIBLE CAPITAL ASSETS

Net assets invested in tangible capital assets, beginning	\$ 24,486,761
Add: Capital acquisitions	1,241,044
Add: Municipal debt repayments	288,027
Less: Amortization	<u>(843,344)</u>
Net assets invested in tangible capital assets, ending	<u>\$ 25,172,488</u>

## Village of Masset

### Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

---

#### 12. COMMITMENTS AND CONTINGENCIES

- a. The Village is jointly and severally liable under the provisions of the Community Charter for any default on monies borrowed by the Village.

- b. Municipal Pension Plan

The Village and its employees contribute to the Municipal Pension Plan (Plan), a jointly trustee pension plan. The Board of Trustees, representing Plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are based on a formula. The Plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

Every three years an actuarial valuation is performed to assess the financial position of the Plan and the adequacy of Plan funding. The most recent valuation as at December 2021 indicated a funding surplus of \$3,761 million for basic pension benefits.

The next valuation will be 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 accounting). This is because the Plan records accrued liabilities and assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and costs to the individual employers participating in the Plan.

The Village of Masset paid \$57,496 for employer contributions to the Plan in the year ended 2022 (\$69,517 - 2021).

- c. Legal Contingency

The Village has from time to time been named defendant in lawsuits. Management is not aware of any lawsuits pending. In determining their estimated exposure, the Village has relied upon their understanding of the claims, including activities undertaken by the other parties, as well as discussions with legal counsel. In those cases where an unfavourable outcome is likely, a provision for anticipated costs would be accrued. In the opinion of management, the amount of loss cannot generally be reasonably estimated, so the Village has appropriated \$15,000 to attempt to cover potential future legal costs to reasonably defend or settle a lawsuit against the Village.

## Village of Masset

### Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

---

#### 13. ECONOMIC DEPENDENCE

The Village receives a significant portion of revenue from the Province of British Columbia through the government's Small Community Protection Program.

#### 14. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

The Village's financial instruments consist of cash and investments, taxes and accounts receivable, accounts payable and accrued liabilities and Village debt. Unless otherwise noted, it is management's opinion that the Village is not exposed to significant interest, currency, or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values, unless otherwise noted.

The Village is exposed to financial risk that arises from the credit quality of the entities to which it provides services. Credit risk arises from the possibility that the entities to which the Village provides services may experience financial difficulty and be unable to fulfill their obligations. The Village mitigates this risk by dealing with counterparties management considers to be of high integrity.

The Village is exposed to interest rate risk arising from fluctuations in interest rates on its cash and investments. No financial instruments are held that mitigate this risk.

#### 15. EXPENSES BY OBJECT

	2022 Budget (unaudited)	2022 Actual	2021 Actual
Salaries, wages and benefits	\$ 1,056,701	\$ 1,016,508	\$ 934,817
Materials and supplies	1,261,094	1,960,875	978,752
Contracted services	461,270	377,221	342,374
Repairs, utilities, maintenance	2,266,989	799,287	779,168
Mayor and Council remuneration and travel	28,532	47,633	26,309
Insurance	66,750	57,357	61,638
Grants	5,000	1,500	6,500
Debt charges	129,550	14,299	24,971
Election costs	5,000	1,550	1,681
Amortization	-	843,344	783,488
	<u>\$ 5,280,886</u>	<u>\$ 5,119,574</u>	<u>\$ 3,939,698</u>

## **Village of Masset**

### **Notes to the Consolidated Financial Statements**

**For the year ended December 31, 2022**

---

#### **16. LIABILITY FOR CONTAMINATED SITES**

PS3260 of the CPA Canada Public Sector Accounting Standards notes that a liability for remediation of contaminated sites should be recognized when, as at the reporting date: an environmental standard exists; contamination exceeds the standards; the Village has accepted responsibility for or is directly responsible; it is expected that future economic benefits will be given up; and a reasonable estimate can be made.

The Village is unaware of any contaminated sites on lands and waters within the jurisdiction of the Village. Should management become aware of any contaminated sites the Village is responsible for remediating, a liability for contaminated sites would be setup in accordance with PS3260.

#### **17. BUDGETED FIGURES**

The budget amounts presented throughout these consolidated financial statements are unaudited and represent the five year financial plan bylaw No. 652 - 2022 approved by the Village Mayor and Council from 2022-2026 on May 11, 2022.

## INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Mayor and Council,  
**Village of Masset,**

We have audited and reported separately herein on the consolidated financial statement of the Village of Masset as at and for the year ended December 31, 2022.

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The current year's supplementary information included is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the consolidated financial statements taken as a whole.

June 7, 2023  
Prince George, British Columbia

FBB Chartered Professional Accountants LLP

## Village of Masset

### General Operating Fund - Statement of Financial Position As at December 31, 2022

	<u>2022</u>	<u>2021</u>
<b>Financial assets</b>		
Cash and investments	\$ 9,595,045	\$ 8,352,073
Taxes and accounts receivable	884,630	699,644
MFA deposits	94,593	92,527
Due from other funds	1,123,930	698,270
	<u>11,698,198</u>	<u>9,842,514</u>
<b>Financial Liabilities</b>		
Accounts payable and accrued liabilities	770,548	465,743
MFA reserve	94,593	92,527
Municipal debt	2,988,606	3,276,633
Deferred revenue	474,305	517,327
	<u>4,328,052</u>	<u>4,352,230</u>
<b>Net financial debt</b>	<u>7,370,146</u>	<u>5,490,284</u>
<b>Non-financial assets</b>		
Property acquired for taxes	8,261	8,261
Prepaid expenses	39,967	36,385
Tangible capital assets	22,525,935	22,389,864
	<u>22,574,163</u>	<u>22,434,510</u>
	<u>\$ 29,944,309</u>	<u>\$ 27,924,794</u>
<b>Accumulated surplus</b>		
Accumulated surplus	3,873,497	2,446,056
Equity in tangible capital assets	19,537,330	19,113,231
Reserves	6,533,482	6,365,507
	<u>\$ 29,944,309</u>	<u>\$ 27,924,794</u>



## Village of Masset

### General Operating Fund - Statement of Operations For the year ended December 31, 2022

	2022 Budget (unaudited)	2022 Actual	2021 Actual
<b>Revenue</b>			
Property taxes and grants in lieu	\$ 938,811	\$ 946,383	\$ 818,981
Utility user fees (garbage collection)	179,500	177,188	173,035
Sale of goods and services	1,550,900	2,302,872	1,997,190
Provincial transfers	403,000	519,000	429,000
Other grants	4,636,074	2,162,786	1,626,228
Interest and penalties on taxes	81,100	188,456	78,499
Northern Health Authority	388,863	388,863	388,863
	<u>8,178,248</u>	<u>6,685,548</u>	<u>5,511,796</u>
<b>Expenses</b>			
General government	851,046	865,186	828,353
Utility operations	930,225	23,597	175,545
Protective services	79,690	48,715	53,942
Transportation services	1,893,431	2,482,716	1,500,959
Environmental health and development	84,250	82,830	34,679
Recreation, culture and tourism	364,630	300,854	197,423
Other	639,102	23,847	26,119
Debt financing (recovery)	118,250	(5,056)	15,475
Amortization	-	843,344	636,048
	<u>4,960,624</u>	<u>4,666,033</u>	<u>3,468,543</u>
<b>Annual Surplus (Deficit)</b>	<u>3,217,624</u>	2,019,515	2,043,253
<b>Accumulated surplus, beginning of year</b>		<u>27,924,794</u>	<u>25,881,541</u>
<b>Capital purchases</b>	(3,895,680)	-	-
<b>Transfer to/from reserves</b>	678,056	-	-
<b>Accumulated surplus, end of year</b>		<u>\$ 29,944,309</u>	<u>\$ 27,924,794</u>

## Village of Masset

### Water System - Statement of Financial Position

As at December 31, 2022

	<u>2022</u>	<u>2021</u>
<b>Financial assets</b>		
Accounts receivable	\$ 21,657	\$ 18,417
<b>Financial Liabilities</b>		
Due to other funds	<u>1,283,257</u>	<u>840,218</u>
<b>Net financial debt</b>	<u>(1,261,600)</u>	<u>(821,801)</u>
<b>Non-financial assets</b>		
Tangible capital assets	<u>4,383,303</u>	<u>4,082,239</u>
	<u>\$ 3,121,703</u>	<u>\$ 3,260,438</u>
<b>Accumulated Surplus</b>		
Accumulated deficit	\$ (1,299,357)	\$ (859,558)
Reserves	37,757	37,757
Net assets invested in tangible capital assets	<u>4,383,303</u>	<u>4,082,239</u>
	<u>\$ 3,121,703</u>	<u>\$ 3,260,438</u>

## Village of Masset

### Water System - Statement of Operations For the year ended December 31, 2022

	<u>2022</u> <u>Budget</u> (unaudited)	<u>2022</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
<b>Revenue</b>			
User charges	\$ 187,000	\$ 184,670	\$ 178,210
Interest and other	3,000	-	2,246
	<u>190,000</u>	<u>184,670</u>	<u>180,456</u>
<b>Expenses</b>			
Audit	2,000	2,000	2,000
Amortization	-	108,010	108,010
Distribution	55,000	53,867	49,918
Repairs and maintenance	108,500	110,620	119,773
Wages and benefits	39,500	48,908	46,059
	<u>205,000</u>	<u>323,405</u>	<u>325,760</u>
<b>Annual deficit</b>	<u>(15,000)</u>	(138,735)	(145,304)
<b>Accumulated surplus, beginning of year</b>		<u>3,260,438</u>	<u>3,405,742</u>
<b>Transfers from reserves</b>	15,000	-	-
<b>Accumulated surplus, end of year</b>		<u>\$ 3,121,703</u>	<u>\$ 3,260,438</u>

**Village of Masset****Sewer System - Statement of Financial Position****As at December 31, 2022**

	<u>2022</u>	<u>2021</u>
<b>Financial assets</b>		
Due from other funds	\$ 160,993	\$ 143,613
Accounts receivable	<u>12,136</u>	<u>9,602</u>
<b>Net financial assets</b>	173,129	153,215
<b>Non-financial assets</b>		
Tangible capital assets	<u>1,251,856</u>	<u>1,291,291</u>
	<u>\$ 1,424,985</u>	<u>\$ 1,444,506</u>
<b>Accumulated surplus</b>		
Accumulated surplus	\$ 137,972	\$ 118,058
Reserve funds	35,157	35,157
Net assets invested in tangible capital assets	<u>1,251,856</u>	<u>1,291,291</u>
	<u>\$ 1,424,985</u>	<u>\$ 1,444,506</u>

**Village of Masset**  
**Sewer System - Statement of Operations**  
**For the year ended December 31, 2022**

	<u>2022</u> <u>Budget</u> (unaudited)	<u>2022</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
<b>Revenue</b>			
User charges	\$ 110,000	\$ 110,614	\$ 109,842
Custom work	500	-	463
	<u>110,500</u>	<u>110,614</u>	<u>110,305</u>
<b>Expenses</b>			
Audit	2,000	2,000	2,000
Amortization	-	39,430	39,430
Lift station	15,000	11,040	12,919
Operations	25,750	8,045	21,641
OMVC sewer treatment	60,012	60,012	60,012
Wages and benefits	12,500	9,608	9,393
	<u>115,262</u>	<u>130,135</u>	<u>145,395</u>
<b>Annual deficit</b>	<u>(4,762)</u>	(19,521)	(35,090)
<b>Accumulated surplus, beginning of year</b>		<u>1,444,506</u>	<u>1,479,596</u>
<b>Transfer from reserves</b>	4,762	<u>-</u>	<u>-</u>
<b>Accumulated surplus, end of year</b>		<u>\$ 1,424,985</u>	<u>\$ 1,444,506</u>

**Village of Masset**  
**Perpetual Care Fund**  
**For the year ended December 31, 2022**

---

**Statement of financial position**

	<u>2022</u>	<u>2021</u>
<b>Financial assets</b>		
Cash and investments	\$ 8,894	\$ 8,878
<b>Financial liabilities</b>		
Due to general fund	<u>1,665</u>	<u>\$ 1,665</u>
<b>Accumulated surplus</b>	<u>\$ 7,229</u>	<u>\$ 7,213</u>

**Statement of operations**

<b>Interest revenue</b>	\$ 16	\$ 26
<b>Accumulated surplus, beginning of year</b>	<u>7,213</u>	<u>7,187</u>
<b>Accumulated surplus, end of year</b>	<u>\$ 7,229</u>	<u>\$ 7,213</u>