

**THE CORPORATION OF THE CITY OF GRAND FORKS
AGENDA – REGULAR MEETING**

**Monday June 10th – 7:00 p.m.
Council Chambers City Hall**

	<u>ITEM</u>	<u>SUBJECT MATTER</u>	<u>RECOMMENDATION</u>
1.	<u>CALL TO ORDER</u>	7:00 p.m. Call to Order	Call Meeting to Order at 7:00 p.m.
2.	<u>REGULAR MEETING AGENDA</u>	June 10th, 2013 Agenda	Adopt Agenda
3.	<u>MINUTES</u>		
	- May 21 st , 2013	Regular Meeting Minutes	Adopt Minutes
4.	<u>REGISTERED PETITIONS AND DELEGATIONS</u> None		
5.	<u>UNFINISHED BUSINESS:</u>		
6.	<u>REPORTS, QUESTIONS AND INQUIRIES FROM MEMBERS OF COUNCIL (VERBAL)</u>		
	a) Corporate Officer's Report	Members of Council may ask questions, seek clarification and report on issues	Issues seeking information on operations be referred to the Chief Administrative Officer prior to the meeting.
7.	<u>REPORT FROM THE COUNCIL'S REPRESENTATIVE TO THE REGIONAL DISTRICT OF KOOTENAY BOUNDARY</u>		
	a) Corporate Officer's Report	The City's Representative to the Regional District of Kootenay Boundary will report to Council on actions of the RDKB.	Receive the Report. Please find the 2012 audited financial statements for the RDKB attached.
8.	<u>RECOMMENDATIONS FROM STAFF FOR DECISIONS:</u>		
	a) City Staff – Lease extension of City Owned Property located in City Park – Senior Citizens Branch #68	Ratification of the Lease Renewal Agreement between The City of grand Forks and the Grand Forks Seniors Branch # 68	Council determines to provide correspondence to the Grand Forks Senior Branch #68 advising them of the City's intent to extend their lease for an additional 10 years commencing January 1, 2014, and further authorizes staff to proceed with the Lease Renewal between the City of Grand Forks and the Grand Forks Seniors Branch # 68 at the end of this year.

b) Chief Financial Officer – Convert Temporary Borrowing to Long Term Debt

Municipal Security Issuing Resolution

Staff recommends that Council adopt the resolution:
Resolved that Council for the City of Grand Forks approves borrowing from the Municipal Finance Authority of British Columbia as part of their 2013 fall issue, in the amount of \$1,756,920.09 as authorized through loan authorization Bylaw No. 1873, “2009 Sewer Utility Improvements Loan Authorization”, and that the Regional District of Kootenay Boundary be requested to consent to the City’s borrowing over a twenty five year term and include the borrowing in the Regional District Security issuing bylaw.

9. **REQUESTS ARISING FROM CORRESPONDENCE:**
None

10. **INFORMATION ITEMS**

- Summary of Informational Items Information Items 10(a) to 10(f)

Receive the items and direct staff to act upon as recommended

11. **BYLAWS**

a) Chief Financial Officer – Bylaw No. 1952 – Sewer Regulations and Rates Bylaw No. 1500

Bylaw No. 1952 A Bylaw to amend the City of Grand Forks Sewer Regulations and Rates Bylaw No. 1500

Staff recommends Council gives final reading to Bylaw No. 1952 a Bylaw to amend the City of Grand Forks Sewer Regulations and Rates Bylaw No. 1500

b) Chief Financial Officer – Bylaw No. 1953 – Water Regulations and Rates Bylaw No. 1501

Bylaw 1953 – A Bylaw to amend the City of Grand Forks Water Regulations and Rates Bylaw No. 1501

Staff recommends Council gives final reading to Bylaw No. 1953 a Bylaw to amend the City of Grand Forks Water Regulations and Rates Bylaw No. 1501

12. **LATE ITEMS**

13. **QUESTIONS FROM THE PUBLIC AND THE MEDIA**

14. **ADJOURNMENT**

THE CORPORATION OF THE CITY OF GRAND FORKS

REGULAR MEETING OF COUNCIL
TUESDAY MAY 21ST, 2013.

PRESENT:

MAYOR BRIAN TAYLOR
COUNCILLOR BOB KENDEL
COUNCILLOR NEIL KROG
COUNCILLOR PATRICK O'DOHERTY
COUNCILLOR GARY SMITH
COUNCILLOR CHER WYERS

CHIEF ADMINISTRATIVE OFFICER	D. Allin
CHIEF FINANCIAL OFFICER	R. Shepherd
DEPUTY CORPORATE SECRETARY	S. Winton
MANAGER OF DEVELOPMENT & ENGINEERING	S. Bird

GALLERY

CALL TO ORDER:

The Mayor called the Meeting to order at 7:00 p.m.

ADOPTION OF AGENDA:

MOTION: KENDEL / O'DOHERTY

RESOLVED THAT THE MAY 21ST, 2013 REGULAR MEETING AGENDA BE ADOPTED
AS CIRCULATED.

CARRIED.

MINUTES:

MOTION: O'DOHERTY / SMITH

RESOLVED THAT THE MINUTES OF THE REGULAR MEETING OF COUNCIL HELD
ON MONDAY, MAY 6TH, 2013, BE ADOPTED AS CIRCULATED.

CARRIED.

MINUTES:

MOTION: KENDEL / SMITH

RESOLVED THAT THE MINUTES OF THE COMMITTEE OF THE WHOLE MEETING OF COUNCIL HELD ON MONDAY, MAY 6TH 2013, BE ADOPTED AS CIRCULATED.
CARRIED.

MOTION: KENDEL / SMITH

RESOLVED THAT THE MINUTES OF THE SPECIAL COMMITTEE MEETING OF COUNCIL HELD ON MONDAY, MAY 10TH, 2013, A BE ADOPTED AS CIRCULATED.
CARRIED.

REGISTERED PETITIONS AND DELEGATIONS:

Vicom Design Inc. Request for City to purchase advertising in the Kettle Valley Express publication.

Brian McAndrew and Barbara Bleiler representatives from Vicom Design Inc. presented the Kettle Valley Express publication to Council and requested that Council purchase advertising in the 2014 edition.

MOTION: O'DOHERTY / SMITH

RESOLVED THAT COUNCIL RECEIVE THE PRESENTATION MADE BY BRIAN MCANDREW AND BARBARA BLEILER AND FURTHER DISCUSSES THE OPTION OF PURCHASING ADVERTISING IN THE 2014 KETTLE VALLEY EXPRESS ADVENTURE TRAVEL GUIDE.

CARRIED.

Mr. McAndrew advised that last year's rates are being offered in place of this year's cost. The Chief Administrative Officer recommended that the actual ad be referred to the Economic Development Advisory Committee for direction.

UNFINISHED BUSINESS

Manager of Technical Services - Sign Corp provided additional signage options for Council to consider.

Councillor Kendel advised that he would like to see a message on the back side of the sign for people leaving the community.

The Chief Administrative Officer advised that a sign with rock sourced from the area could be used as a base for the sign, providing a savings of \$3,000.

MOTION: KENDEL / SMITH

RESOLVED THAT COUNCIL CHOOSE SIGNAGE OPTION NUMBER 2 (GRAY ROCK) IN ORDER TO PROCEED WITH THE GRAND FORKS WELCOME SIGN DESIGNS AS PRESENTED BY THE MANAGER OF DEVELOPMENT & ENGINEERING SERVICES.

CARRIED.

.....

MOTION: SMITH / KENDEL

RESOLVED THAT COUNCIL CHOOSE THE TAG LINE "SETTLE DOWN" TO BE INCLUDED ON THE SIGN.

CARRIED.

.....

MOTION: O'DOHERTY / SMITH

RESOLVED THAT COUNCIL SPEND \$20,000 TO HAVE SOLAR LIGHTING INSTALLED AND INCLUDED IN THE FABRICATION OF THE SIGN.

CARRIED

REPORTS, QUESTIONS AND INQUIRIES FROM MEMBERS OF COUNCIL (VERBAL)

Councillor O'Doherty:

Councillor O'Doherty reported on the following items:

- He spoke with regard the City parks and ball fields which are open and looking good.
- He spoke with regard to his attendance at FCM in Vancouver from May 31st – June 3rd.
- He thanked City staff for their good work with Downtown beautification.

Councillor Wyers:

Councillor Wyers reported on the following items:

- She reported on her attendance at the presentation of the Selkirk College 5 year Strategic Plan on May 7th, presented by President Angus Graham.
- She reported on her attendance at the May 10th Water Sustainability subcommittee meeting where the City's international summer students were introduced.
- She reported that Drinking Water Week is from May 21 – 28th and that the City will be hosting an Open House at Well #3 on May 23rd from 12 - 3pm.

- She reported that Bike to Work Week is from May 27th – June 2nd and advised that you can register by community at www.biketoworkweek.ca
- She reported that she will be attending FCM on May 30th – June 3rd.

Councillor Kendel:

Councillor Kendel reported on the following items:

- He reported on his attendance at the Boundary Museum Society's monthly meeting and spoke with regards to the society taking over the management of the Flour Mill.
- He spoke with regards to the good work City staff is doing with the downtown beautification.

Councillor Krog:

Councillor Krog advised that he had nothing to report:

Councillor Smith:

Councillor Smith reported on the following items:

- He reported on his attendance at the presentation of the Selkirk College 5 year Strategic Plan on May 7th, presented by President Angus Graham.
- He reported on his attendance on May 8th at Hutton School to assist with the solar cars being built by the students.
- He reported on his attendance at the Downtown Merchants Meeting on the May 8th. He advised that the meeting included all the businesses downtown.
- He reported on his attendance at the May 16th Environment Committee meeting.

Mayor Taylor:

Mayor Taylor reported on the following items:

- He advised that he will be attending the Kaslo Hospital Tour on May 22nd.
- He advised that the Mayors will be meeting with the Interior Lumber Association in Southern BC and that Southern BC does not face the challenges that Northern communities are facing with regards to wood and that they expect positive demand in the future.
- He announced that he will be attending FCM from May 31st – June 3rd and is hoping to network and discuss the issue of the City's asset management plan.
- He requested that the Acting Mayor for June attend the Cadet Review as he has a conflict.

MOTION: SMITH / KROG

RESOLVED THAT ALL REPORTS OF MEMBERS OF COUNCIL GIVEN VERBALLY AT THIS MEETING, BE RECEIVED.

CARRIED.

REPORT FROM THE REGIONAL DISTRICT OF KOOTENAY BOUNDARY (VERBAL)

Mayor Taylor advised he had nothing to report.

RECOMMENDATIONS FROM STAFF FOR DECISIONS:

- a) Manager of Operations – Campground Procedure Policy

Approval of new Campground Procedure Policy

MOTION: O'DOHERTY / SMITH

RESOLVED THAT COUNCIL APPROVES THE NEW CAMPGROUND PROCEDURE POLICY #1206 AS PRESENTED TO COUNCIL AT THE COMMITTEE OF THE WHOLE ON MAY 6TH, 2013.

CARRIED.

- b) City Staff – Climate Action Reserve Fund Policy

City staff requests Council approval of the Climate Action Reserve Fund Policy

MOTION: SMITH / WYERS

RESOLVED THAT COUNCIL RESCIND THE JANUARY 14TH, 2013 RESOLUTION TO SUBMIT THE CITY'S CARBON OFFSET 2012 PAYMENT TOWARDS A TRUST FUND FROM WHICH CARBON PROJECTS WITHIN THE BOUNDARY AND EAST AND WEST KOOTENAYS CAN BE UTILIZED, KNOWN AS THE DARKWOODS PROJECT.

BE IT FURTHER RESOLVED TO RECEIVE THE CLIMATE ACTION RESERVES FUND REPORT AND FURTHER APPROVES THE ESTABLISHMENT OF THE CLIMATE ACTION RESERVE FUND AS PRESENTED AND IN SUPPORT OF THE CITY'S COMMITMENT TO CORPORATE AND COMMUNITY WIDE ENERGY AND GHG REDUCTIONS, AND FOR THE PURPOSE OF FUNDING CLIMATE MITIGATION AND ADAPTATION STRATEGIES AND ACTIONS THAT TARGET ENERGY EFFICIENCY AND GREENHOUSE GAS (GHG) REDUCTIONS, AND, THAT IN LIEU OF BUYING HIGH QUALITY BC-BASED OFFSETS TO ACHIEVE CARBON NEUTRAL OPTIONS, AN AMOUNT OF \$25.00 PER TONNE OF THE CITY'S GHG EMISSIONS BE ALLOCATED ANNUALLY TO THE FUND.

CARRIED.

REQUESTS ARISING FROM CORRESPONDENCE:

None

INFORMATION ITEMS:

MOTION: O'DOHERTY / KENDEL

RESOLVED THAT INFORMATION ITEMS NUMBERED 10(a) TO 10(b)

BE RECEIVED AND ACTED UPON AS RECOMMENDED AND/OR AS AMENDED.
CARRIED.

- a) Correspondence from the Intergenerational Society of Canada requesting that the City proclaim June 1st as Intergenerational Day. **Recommend that Council receives for informational purposes as the City does not make proclamations.**

-
- b) Correspondence from SPARC BC regarding Access Awareness Day on June 1st, 2013. **Recommend that Council receives for informational purposes as the City does not make proclamations.**
-

BYLAWS:

- a) Chief Financial Officer – Bylaw No. 1952 – Sewer Regulations and Rates Bylaw

Bylaw No. 1952 A Bylaw to amend the City of Grand Forks Sewer Regulations and Rates Bylaw No. 1500 is given first three readings

MOTION: O'DOHERTY / SMITH

RESOLVED THAT COUNCIL GIVES FIRST READING TO BYLAW NO. 1952, A BYLAW TO AMEND THE CITY OF GRAND FORKS SEWER REGULATIONS AND RATES BYLAW NO. 1500

CARRIED.

MOTION: WYERS / O'DOHERTY

RESOLVED THAT COUNCIL GIVES SECOND READING TO BYLAW NO. 1952, A BYLAW TO AMEND THE CITY OF GRAND FORKS SEWER REGULATIONS AND RATES BYLAW NO. 1500

CARRIED.

MOTION: KENDEL / KROG

RESOLVED THAT COUNCIL GIVES THIRD READING TO BYLAW NO. 1952, A BYLAW TO AMEND THE CITY OF GRAND FORKS SEWER REGULATIONS AND RATES BYLAW NO. 1500

CARRIED.

.....
b) Chief Financial Officer – Bylaw No. 1953 – Water Regulations and Rates Bylaw

Bylaw 1953 – A Bylaw to amend the City of Grand Forks Water Regulations and Rates Bylaw No. 1501first three readings

MOTION: KENDEL / SMITH

RESOLVED THAT COUNCIL GIVES FIRST READING TO BYLAW NO. 1953, A BYLAW TO AMEND THE CITY OF GRAND FORKS WATER REGULATIONS AND RATES BYLAW NO. 1501

CARRIED.

MOTION: O'DOERTY / WYERS

RESOLVED THAT COUNCIL GIVES SECOND READING TO BYLAW NO. 1953, A BYLAW TO AMEND THE CITY OF GRAND FORKS WATER REGULATIONS AND RATES BYLAW NO. 1501

CARRIED.

MOTION: SMITH / KENDEL

RESOLVED THAT COUNCIL GIVES THIRD READING TO BYLAW NO. 1953, A BYLAW TO AMEND THE CITY OF GRAND FORKS WATER REGULATIONS AND RATES BYLAW NO. 1501

CARRIED.

.....
c) Chief Financial Officer – Bylaw No. 1955 – City of Grand Forks Bylaw 1955 to Establish and Impose a Flat Tax on Northwest 79th Avenue Road and Electrical Local Area Service

MOTION: O'DOHERTY / KENDEL

RESOLVED THAT COUNCIL GIVES FINAL READING TO BYLAW NO. 1955 “ESTABLISH AND IMPOSE A FLAT TAX ON NORTHWEST 79TH AVENUE ROAD AND ELECTRICAL LOCAL AREA SERVICE”.

CARRIED.

QUESTIONS FROM THE PUBLIC AND THE MEDIA:

Bernie Draper - He spoke with regard to concerns he has with the City leasing 7212 Riverside Drive to BETHS and partnering groups and that the proposal to house a homeless/emergency shelter on that property would decrease property values and public safety. Mr. Draper advised that he was not concerned about Habitat for Humanity but about the homeless individuals who would be accommodated there.

Mayor Taylor advised that the City and the RCMP would be working with the leasing groups to monitor the safety and well being of the community.

Betty Anne McKay – She spoke with regard to her and her husband's support for the BETHS initiative at 7212 Riverside Dr.

Bill Pipin – He spoke with regards to 7212 Riverside Drive and advised that he is a resident of the riverside condos. He further advised that he and other residents of the condo complex do not support the Beth's initiative and voiced his concern around having a shelter in a residential area.

Zak Waterlow – he spoke with regard to the Canada Day weekend concert and requested that Council grant an extension to the 10pm noise limit outlined in the Park Use Policy. In the past, he advised, that Council has supported his request.

MOTION: SMITH / O'DOHERTY

RESOLVED THAT COUNCIL GRANTS AN EXTENTION TO THE NOISE BYLAW LIMIT FROM 10:00 PM TO 11:00 PM, WITH REGARD TO THE CANADA DAY EVENING EVENT HELD AT CITY PARK.

CARRIED.

ADJOURNMENT:

MOTION: SMITH

RESOLVED THAT THIS REGULAR MEETING OF COUNCIL BE ADJOURNED AT 8:08 P.M.

CARRIED.

CERTIFIED CORRECT:

MAYOR BRIAN TAYLOR

DEPUTY CORPORATE SECRETARY –
SARAH WINTON

Councillor Cher Wyers's Report for May 21, 2013

On May 7th, I attended **Selkirk College's 5-Year Strategic Plan** presentation held at the local campus. **Within Reach. Beyond Imagination** provided an overview by President & CEO Angus Graeme recognizing the institution is educating over 2,000 students annually at 8 campuses & learning centres across the West Kootenay/Boundary including Castlegar, Grand Forks, Kaslo, Nakusp, Nelson & Trail with over 550 dedicated employees & instructors committed to the success of each student. Annual provincial funding of \$26M plus \$11M in tuition fees makes up their annual budget total of \$37M. Of note, the trade campus in Nelson is in need of upgrades since the technology was compared to "retro 1960's". Angus referred to future fundraising initiatives that the college will be undertaking to achieve goals identified in the 5-year Strategic Plan. CAO Doug Allin spoke to the opportunity to take advantage of local government facilities as potential "classrooms & lab" where students could receive hands on training alongside trained professionals. Local government positions in a number of trade sectors (sewer & water treatment, roads, parks, electrical) is a significant employer in British Columbia and has the potential to fill future succession planning jobs. Why build new classrooms!

On May 9th, the **Boundary Restorative Justice Program** met. The group is preparing for an upcoming educational session at the high school that has received the Victim Services and RCMP support.

May 10th, the **Water Sustainability Sub-Committee** met to introduce the Brazilian Environmental Engineers (Engineers Without Borders project). Two University students will be working with the City of Grand Forks, the Kettle River Watershed Management Plan and Granby Wilderness on the riparian threat assessment project until August 30th. The minutes will be circulated via the Weekly Information Summary to Council.

The **Grand Forks Environment Committee** met on May 16th. The Minutes will be available to Council in the upcoming Weekly Summary.

Drinking Water Week May 20 – 26, 2013

Take the pledge now at <http://www.drinkingwaterweek.org/challenge>

Join the City of Grand Forks and the Environment Committee in partnership with the Kettle River Watershed Management Plan and the Granby Wilderness Society, Thursday May 23, 2013 from noon-3:00

PM, on location at the City's #3 well site, 68th Avenue and ½ kms east of 27th Street. Learn more about where your drinking water comes from, where it goes when you're finished with it and what you can do to protect it.

A number of recommendations from both environmental meetings will be brought forward at the June 10th COTW once the minutes from these meetings have been circulated and approved.

Bike to Work Week May 27 to June 2, 2013 - Sponsored in part by the City of Grand Forks Environment Committee and under the leadership of the Grand Forks Community Trail Society, this week long event encourages people in local communities to form themselves into teams and use their bicycles to get to work from May 27 to June 2.

You can find Grand Forks on the list of community's at: www.biketowork.ca/grandforks. Please sign up with one of the teams listed or form your own team and compete for bragging rights and prizes provided by the Grand Forks Community Trails Society.

For more information please contact:
Chris Moslin, President
Grand Forks Community Trails Society
9125 North Fork Road
Grand Forks, BC
V0H 1H2
h: 250 442 2620
c: 250 666 1262
www.gftrails.ca

THE CITY OF GRAND FORKS

REQUEST FOR COUNCIL DECISION

DATE : May 29th, 2013
TOPIC : Reports, Questions and Inquiries from the Members of Council
PROPOSAL : Members of Council May Ask Questions, Seek Clarification
and Report on Issues
PROPOSED BY : Procedure Bylaw / Chief Administrative Officer

SUMMARY:

Under the City's Procedures Bylaw No. 1946, 2013, the Order of Business permits the members of Council to report to the Community on issues, bring community issues for discussion and initiate action through motions of Council, ask questions on matters pertaining to the City Operations and inquire on any issues and reports.

STAFF SUGGESTION FOR HANDLING QUESTIONS AND INQUIRIES: (no motion is required for this)

Option 2: Issues which seek information on City Operations or have been brought to the attention of the Members of Council prior to the meeting of Council should be referred to the Chief Administrative Officer so that Staff can provide background and any additional information in support of the issues and the member can report at the meeting on the issue including the information provided by Staff. Further the member may make motions on issues that require actions. It is in the interest of fiscal responsibility members may wish to avoid committing funding without receiving a report on its impact on the operations and property taxation.

OPTIONS AND ALTERNATIVES:

Option 1: Submit a motion for Approval: Under this option, a member might wish to submit an immediate motion for expediency to resolve an issue or problem brought forward by a constituent. This approach might catch other members by surprise, result in conflict and might not resolve the problem.

Option 2: Issues, Questions and Inquiries should be made with the intent to resolve problems, seek clarification and take actions on behalf of constituents. Everyone is well served when research has been carried out on the issue and all relevant information has been made available prior to the meeting. It is recognized that at times this may not be possible and the request may have to be referred to another meeting of Council.

BENEFITS, DISADVANTAGES AND NEGATIVE IMPACTS:

Option 1: The main advantage of using this approach is to bring the matter before Council on behalf of constituents. Immediate action might result in inordinate amount of resource inadvertently directed without specific approval in the financial plan.

Option 2: The main advantage is that there is a genuine interest to resolve issues and seek clarifications without spending too much resources of the City. The disadvantage is that there may be issues brought forward which have no direct municipal jurisdiction, however, due to the motion of Council arising from the issue, resources are directed and priorities are altered without due process.

COSTS AND BUDGET IMPACTS – REVENUE GENERATION:

Both options could result in expenditures being incurred as a result of a motion on an issue without supporting documentation and report on its implications.

LEGISLATIVE IMPACTS, PRECEDENTS, POLICIES:

The Procedure Bylaw is the governing document setting out the Order of Business at a Council meeting.



Department Head or Corporate Officer
Or Chief Administrative Officer



Reviewed by Chief Administrative
Officer

THE CITY OF GRAND FORKS

REQUEST FOR COUNCIL DECISION

DATE : May 29th, 2013
TOPIC : Report - from the Council's Representative to the Regional District of Kootenay Boundary
PROPOSAL : Regional District of Kootenay Director representing Council Will report on actions and issues being dealt with by the Regional District of Kootenay Boundary
PROPOSED BY : Procedure Bylaw / Council

SUMMARY:

Under the City's Procedures Bylaw No. 1946, 2013, the Order of Business permits the City's representative to the Regional District of Kootenay to report to Council and the Community on issues, and actions of the Regional District of Kootenay Boundary.

STAFF RECOMMENDATION:

Option 1: Receive the Report.

OPTIONS AND ALTERNATIVES:

Option 1: Receive the Report: Under this option, Council is provided with the information provided verbally by the Regional District Director representing Council.

Option 2: Receive the Report and Refer Any Issues for Further Discussion or a Report: Under this option, Council provided with the information given verbally by the Regional District of Kootenay Boundary Director representing Council and requests further research or clarification of information from Staff on a Regional District issue

BENEFITS, DISADVANTAGES AND NEGATIVE IMPACTS:

Option 1: The main advantage is that all of Council and the Public is provided with information on the Regional District of Kootenay Boundary.

Option 2: The main advantage to this option is the same as Option 1.

COSTS AND BUDGET IMPACTS – REVENUE GENERATION:

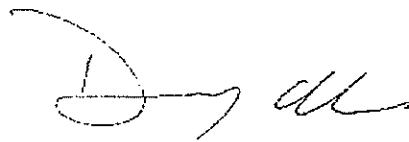
There is no direct financial impact on the provision of information.

LEGISLATIVE IMPACTS, PRECEDENTS, POLICIES:

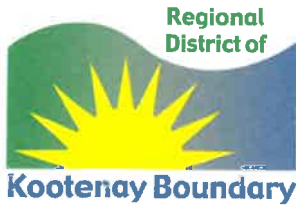
The Procedure Bylaw is the governing document setting out the Order of Business at a Council meeting.



Department Head or Corporate Officer
or Chief Administrative Officer



Reviewed by Chief Administrative
Officer



RECEIVED

MAY 28 2013

THE CORPORATION OF
THE CITY OF GRAND FORKS

May 24, 2013

GRAND FORKS, CITY OF

Doug Allin, CAO

Box 220

Grand Forks, BC V0H 1H0

Dear Mr. Allin:

RE: Regional District of Kootenay Boundary 2012 Financial Statements

We have enclosed a copy of the approved 2012 Financial Statements for the Regional District of Kootenay Boundary for your information.

We have also enclosed a copy of the approved 2012 Financial Statements for the Kootenay Boundary Regional Hospital District for your information.

Yours Truly,

A handwritten signature in black ink, appearing to be "Grant Roeland", written over a horizontal line.

Grant Roeland, CGA
RDKB Director of Finance

FILE CODE

WEB R6 - Financial Statements
2012



**KOOTENAY BOUNDARY REGIONAL
HOSPITAL DISTRICT**

INDEX TO FINANCIAL STATEMENTS

YEAR ENDED '

DECEMBER 31, 2012

Management Responsibility Letter

Auditors' Report

Consolidated Statement of Financial Position

Consolidated Statement of Financial Activities

Consolidated Statement of Changes in Financial Position

Notes to Financial Statements

Auditors' Report on Supplementary Information

Revenue Fund Statement of Financial Position

Capital Fund Statement of Financial Position

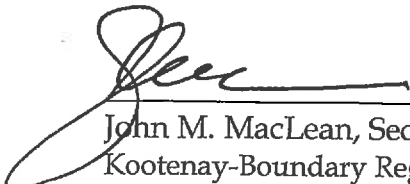
Schedule 1 – Schedule of Debenture Debt

Management's Responsibility

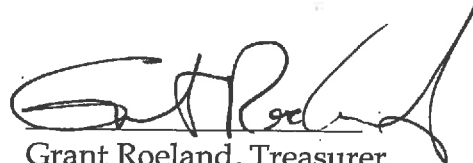
The consolidated financial statements and all other information contained in the Annual Report are the responsibility of management and have been approved by Board of Directors. The consolidated financial statements have been prepared in accordance with the appropriate generally accepted accounting principles in Canada and include amounts based on informed judgments and estimates of the expected effects of current events and transactions. Financial information presented elsewhere in the Annual Report is consistent with that in the consolidated financial statements.

In meeting its responsibility for the reliability of financial data, management relies on internal accounting, operating and system controls. Controls include an organizational structure providing for effective segregation of responsibilities, delegation of authority and personal accountability, and careful selection and training of personnel; the application of accounting and administrative policies and procedures necessary to ensure adequate internal control over transactions, assets and records. These controls are designed to provide reasonable assurance that financial records are reliable for preparing financial statements and maintaining accountability for assets.

L. Soligo & Associates Ltd. has been appointed by the Board of Directors as independent auditors to examine and report on the consolidated financial statements and their report follows this one. They have full and free access to regional hospital district staff and records.



John M. MacLean, Secretary
Kootenay-Boundary Regional
Hospital District



Grant Roeland, Treasurer
Kootenay-Boundary Regional
Hospital District

L. Soligo & Associates Ltd.

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of the
Kootenay Boundary Regional Hospital District:

We have audited the accompanying consolidated financial statements of the Kootenay Boundary Regional Hospital District, which comprise the consolidated statement of financial position as at December 31, 2012 and the consolidated statements of financial activities and changes in financial position for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including assessing the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion these financial statements present fairly, in all material respects, the financial position of the hospital district as at December 31, 2012 and the results of its financial activities and changes in financial position for the year then ended in accordance with Canadian public sector accounting standards.

TRAIL, B.C.
May 23, 2013

L. Soligo & Associates Ltd.
CHARTERED ACCOUNTANTS

**KOOTENAY BOUNDARY REGIONAL HOSPITAL DISTRICT
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AT DECEMBER 31, 2012**

ASSETS

	<u>2012</u>	<u>2011</u>
Cash	\$ 177,379	\$ 79,021
Accrued Interest Receivable	79	-
Municipal Finance Authority Debt Reserve Fund		
Cash Reserves	19,144	41,935
Demand Note Reserves	52,813	121,061
	<u>249,415</u>	<u>242,017</u>
 Expenditures capitalized (Note 3)	 113,831	 241,131
	<u><u>\$ 363,246</u></u>	<u><u>\$ 483,148</u></u>

LIABILITIES AND SURPLUS

LIABILITIES

Municipal Finance Authority Debt Reserve Fund	\$ 71,957	\$ 162,996
Accrued Interest Payable	15,700	78,643
	<u>87,657</u>	<u>241,639</u>
 Debenture debt (Schedule 1 and Note 7)	 113,831	 241,131

SURPLUS

Operating Surplus (Deficit)	161,758	378
	<u><u>\$ 363,246</u></u>	<u><u>\$ 483,148</u></u>

Treasurer

**KOOTENAY BOUNDARY REGIONAL HOSPITAL DISTRICT
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>2012 Budget</u>	<u>2012</u>	<u>2011</u>
REVENUE			
Tax Requisitions	\$ 58,180	\$ 58,180	\$ 321,010
Grants in lieu of taxes	750	467	717
Interest earned	-	1,786	66
Sinking fund surpluses	198,056	294,190	-
	<u>256,986</u>	<u>354,624</u>	<u>321,793</u>
Surplus appropriated from previous year	<u>378</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE	<u>\$ 257,364</u>	<u>\$ 354,624</u>	<u>\$ 321,793</u>
 EXPENDITURE			
Debentures			
Sinking fund installments	\$ 79,541	\$ 79,541	\$ 79,541
Interest	163,298	99,349	227,933
Miscellaneous	14,525	14,353	14,851
Deficit from previous year	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURE	<u>\$ 257,364</u>	<u>\$ 193,244</u>	<u>\$ 322,325</u>
 SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ 161,380</u>	<u>\$ (532)</u>
 ACCUMULATED SURPLUS (DEFICIT), Beginning of year		<u>378</u>	<u>910</u>
ACCUMULATED SURPLUS (DEFICIT), End of year		<u><u>\$ 161,758</u></u>	<u><u>\$ 378</u></u>

**KOOTENAY BOUNDARY REGIONAL HOSPITAL DISTRICT
CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>2012</u>	<u>2011</u>
OPERATING TRANSACTIONS		
Cash generated from (required for):		
Current year surplus(deficit)	\$ 161,380	\$ (532)
Expenditures capitalized	127,300	185,307
Accrued interest receivable	(79)	-
Accrued interest payable	<u>(62,943)</u>	<u>-</u>
	225,658	184,775
FINANCING ACTIVITIES		
Debenture debt principal repaid	<u>(127,300)</u>	<u>(185,307)</u>
INCREASE (DECREASE) IN CASH	98,358	(532)
CASH, BEGINNING OF YEAR	<u>79,021</u>	<u>79,553</u>
CASH, END OF YEAR	<u><u>\$ 177,379</u></u>	<u><u>\$ 79,021</u></u>

KOOTENAY BOUNDARY REGIONAL HOSPITAL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012

1. SIGNIFICANT ACCOUNTING POLICIES

A. General

The Hospital District was incorporated under Letters Patent issued April 13, 1967. Its principal business activity is to service existing debt established before 1996 for capital projects at Boundary Hospital in Grand Forks B.C. and Kootenay Boundary Regional Hospital in Trail B.C. The Hospital District is governed by the Kootenay Boundary Regional Hospital District Board of Directors and administration costs are borne by the Hospital District.

B. Fund Accounting

The Kootenay Boundary Regional Hospital District follows the normal practice for Hospital District accounting according to the principles of fund accounting. Under this policy the financial resources are segregated into various funds used for specific activities or to meet certain objectives. The basic funds are briefly described as follows:

i) Capital Funds - These funds are used to reflect capital expenditures for member hospitals offset by the related long term debt.

ii) General Revenue Fund - This fund is the main fund of the Hospital District and used to reflect the normal Hospital District operating activities including collection of taxation and grants and administering operations and servicing Hospital District debt.

C. British Columbia Regional Hospital Districts

It is the policy of the Hospital District to follow accounting principles generally accepted for British Columbia regional hospital districts and to apply such principles consistently.

D. Grants to District Hospitals

Grants to district hospitals are capitalized and recorded in the Capital Fund statement of financial position as an asset.

E. Debt Charges

Debt charges, including interest and sinking fund contributions, are charged against current revenue in the periods in which they are paid.

F. Government Grants

Provincial and Federal Government grants in lieu of taxes are recorded when received.

G. Budget

The current year budget is the budget approved by the Minister of Health Services which may vary from the budget adopted by the Board of Directors.

2. CHANGE IN ACCOUNTING POLICY

With the change in fiscal agent (see note 6) there were changes to the means of debenture debt administration. The Municipal Finance Authority of British Columbia receives scheduled payments from the hospital district and holds these funds for the purposes of paying bondholders when the bond issue is due. As these monies are not in the possession or control of the hospital district it has been deemed that it is no longer appropriate to report these funds as assets and equity available to the hospital district.

3. EXPENDITURES CAPITALIZED

The expenditures capitalized represent funds advanced to member hospitals and will remain on the balance sheet until the applicable debentures are paid off, at which time both corresponding figures will be deleted. The individual hospitals may carry the same respective capital expenditures on their balance sheets.

4. DEBENTURE DEBT RETIRED IN ADVANCE OF MATURITY

Sinking funds established for certain debentures have been accumulating earnings at a higher rate than originally forecast. When the balances are more than sufficient to meet all obligations for payment of principal and interest, the Kootenay Boundary Regional Hospital District Board may adopt a resolution approving the transfer of the assets and the sinking fund balances to the Municipal Finance Authority. The District is then discharged from all obligations relating to the debentures and is entitled to its portion of any excess sinking fund balances, which are recorded as sinking fund surpluses in the consolidated statement of financial activities.

5. ISSUANCE OF SUPPLEMENTARY LETTERS PATENT

Supplementary Letters Patent were approved through an Order In Council on December 13, 1995 (Order in Council No. 1549) which decree that effective December 31, 1995, the Regional Hospital District shall not exercise any powers or duties granted by or imposed on the Regional Hospital District pursuant to the *Hospital District Act* except those powers and duties which must be exercised in order to:

- (a) finance and complete capital projects for which a capital expenditure has been approved by the Minister and authorized by capital bylaw prior to December 31, 1995;
- (b) pay debt, principal and interest on all outstanding securities and any debt incurred in respect of the capital expenditure referred to in paragraph (a);
- (c) transmit the required requisition under section 25 of the *Hospital District Act*; and
- (d) exercise any other power or duty that the Regional Hospital District may have under the *Hospital District Act* as may be approved by the Minister.

The Supplementary Letters Patent limit the powers of the regional hospital district under the authority of Section 5 and 6 of the *Hospital District Act*. The intent of the limitations is to place the Kootenay Boundary Regional Hospital District in the role of retiring existing debt and to carry out projects for which borrowing bylaws have been approved prior to December 31, 1995. The authority for projects approved after December 31, 1995 will be assumed by the West Kootenay-Boundary Regional Hospital District.

6. FISCAL AGENT

The British Columbia Hospital District Financing Authority (RH DFA) ceased being the fiscal agent for the Kootenay-Boundary Regional Hospital District effective March 31, 1999. The Kootenay-Boundary Regional Hospital District appointed the Municipal Finance Authority (MFA) as its fiscal agent on March 17, 1999 and the local share of debt was transferred to the MFA from the RH DFA on March 31, 1999 by defeasance (by depositing matching MFA securities with the Province of BC on behalf of the Kootenay-Boundary Regional Hospital District). The local share of sinking fund assets were transferred to the MFA from the RH DFA on March 31, 1999. The RH DFA does not hold any assets of the Kootenay Boundary Regional Hospital District.

7. DEBENTURE DEBT

Payments of principal on issued debt of the District for the next five years are approximately as follows:

2013	\$ 58,891
2014	54,940
2015	0
2016	0
2017	0
	<hr/>
	\$ 113,831
	<hr/>

L. Soligo & Associates Ltd.

CHARTERED ACCOUNTANTS

AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

We have audited and reported separately herein on the consolidated financial statements of the Kootenay Boundary Regional Hospital District as at, and for the year ended, December 31, 2012.

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 is presented for purposes of additional analysis and is not a required part of the 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.

L. Soligo & Associates Ltd.
CHARTERED ACCOUNTANTS

**TRAIL, B.C.
May 23, 2013**

**KOOTENAY BOUNDARY REGIONAL HOSPITAL DISTRICT
REVENUE FUND STATEMENT OF FINANCIAL POSITION
AT DECEMBER 31, 2012**

ASSETS

	<u>2012</u>	<u>2011</u>
Cash	\$ 177,379	\$ 79,021
Accrued Interest Receivable	79	-
	<u>177,458</u>	<u>79,021</u>
Municipal Finance Authority Debt Reserve Fund		
Cash Reserves	19,144	41,935
Demand Note Reserve	52,813	121,061
	<u>71,957</u>	<u>162,996</u>
	<u>\$ 249,415</u>	<u>\$ 242,017</u>

LIABILITIES AND SURPLUS

LIABILITIES

Municipal Finance Authority Debt Reserve Fund	\$ 71,957	\$ 162,996
Accrued Interest Payable	15,700	78,643
	<u>87,657</u>	<u>241,640</u>

SURPLUS

Operating Surplus	161,758	378
	<u>\$ 249,415</u>	<u>\$ 242,017</u>

**KOOTENAY BOUNDARY REGIONAL HOSPITAL DISTRICT
REVENUE FUND STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>2012 Budget</u>	<u>2012</u>	<u>2011</u>
REVENUE			
Tax Requisitions	\$ 58,180	\$ 58,180	\$ 321,010
Grants in lieu of taxes	750	467	717
Interest earned	-	1,786	66
Sinking fund surpluses	<u>198,056</u>	<u>294,190</u>	<u>-</u>
	256,986	354,624	321,793
Surplus appropriated from previous year	<u>378</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE	<u>\$ 257,364</u>	<u>\$ 354,624</u>	<u>\$ 321,793</u>
 EXPENDITURE			
Debentures			
Sinking fund installments	\$ 79,541	\$ 79,541	\$ 79,541
Interest	163,298	99,349	227,933
Miscellaneous	14,525	14,353	14,851
Deficit from previous year	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURE	<u>\$ 257,364</u>	<u>\$ 193,244</u>	<u>\$ 322,325</u>
 SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ 161,380</u>	<u>\$ (532)</u>
 ACCUMULATED SURPLUS (DEFICIT), Beginning of year		<u>378</u>	<u>910</u>
ACCUMULATED SURPLUS (DEFICIT), End of year		<u>\$ 161,758</u>	<u>\$ 378</u>

**KOOTENAY BOUNDARY REGIONAL HOSPITAL DISTRICT
CAPITAL FUND STATEMENT OF FINANCIAL POSITION
AT DECEMBER 31, 2012**

ASSETS

	<u>2012</u>	<u>2011</u>
EXPENDITURES CAPITALIZED (note 3)		
Boundary Hospital	\$ 21,749	\$ 70,460
Kootenay Boundary Regional Hospital	<u>92,082</u>	<u>170,671</u>
	<u>113,831</u>	<u>241,131</u>

LIABILITIES AND EQUITY

DEBENTURE DEBT (Schedule 1)	<u>\$ 113,831</u>	<u>\$ 241,131</u>
-----------------------------	-------------------	-------------------

**KOOTENAY BOUNDARY REGIONAL HOSPITAL DISTRICT
SCHEDULE OF DEBENTURE DEBT
FOR THE YEAR ENDED DECEMBER 31, 2012
MUNICIPAL FINANCE AUTHORITY ISSUES**

SCHEDULE 1

MFA ISSUE NO.	BYLAW NO.	PURPOSE	TERM IN YEARS	DATE OF ISSUE	DATE OF MATURITY	BALANCE OUTSTANDING AT PRIOR YEAR END	PRINCIPAL PAYMENTS IN 2012	ACTUARIAL ADDITIONS IN 2012	BALANCE OUTSTANDING AT DECEMBER 31, 2012	ACCRUED ACTUARIAL ADDITIONS IN 2012	ACCRUED BALANCE OUTSTANDING AT DECEMBER 31, 2012	INTEREST PAYMENTS IN 2012	REVERSE PRIOR YR ACCRUED INTEREST	ACCRUED INTEREST IN 2012	TOTAL INTEREST IN 2012
610	82 & 97	Boundary Hospital (Grand Forks, BC)	15	April 1, 1999	June 9, 2014	5,131	745	883	3,503	542	2,961	2,188.50	(131.91)	131.91	2,188.50
612	102	Kootenay Boundary Regional Hospital (Trail, BC)	14	April 1, 1999	August 23, 2013	2,657	629	667	1,361	261	1,101	1,360.00	(484.38)	484.38	1,360.00
617	82 & 90	Boundary Hospital (Grand Forks, BC)	13	April 1, 1999	January 9, 2012	54,325	22,929	31,396	-	-	-	32,407.01	-	-	32,407.01
618	90 & 98	Kootenay Boundary Regional Hospital (Trail, BC)	13	April 1, 1999	January 9, 2012	54,792	22,550	32,243	-	-	-	33,233.62	-	-	33,233.62
619	97	Kootenay Boundary Regional Hospital (Trail, BC)	14	April 1, 1999	August 23, 2013	46,967	9,260	13,652	24,056	5,270	18,785	27,200.00	(9,687.67)	9,687.67	27,200.00
620	97 & 98	Kootenay Boundary Regional Hospital (Trail, BC)	14	April 1, 1999	August 23, 2013	8,709	1,853	2,396	4,461	929	3,532	4,813.22	(1,714.30)	1,714.30	4,813.22
622	102	Kootenay Boundary Regional Hospital (Trail, BC)	15	April 1, 1999	June 9, 2014	48,654	6,584	8,849	33,221	5,403	27,818	16,922.66	(1,020.00)	1,020.00	16,922.66
626	102	Kootenay Boundary Regional Hospital (Trail, BC)	15	April 1, 1999	June 9, 2014	103,311	14,993	17,779	70,540	10,906	59,634	44,167.00	(2,662.15)	2,662.15	44,167.00
		TOTAL MFA DEBENTURE ISSUES				324,546	79,541	107,865	137,141	23,311	113,831	162,292	(15,700)	15,700	162,292

REGIONAL DISTRICT
OF
KOOTENAY BOUNDARY

FINANCIAL STATEMENTS
FOR THE
YEAR ENDED DECEMBER 31, 2012

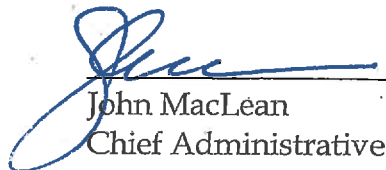
Regional District of Kootenay Boundary Management Report

The financial statements have been prepared by management in accordance with generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.


In meeting its responsibility for the reliability of financial data, management relies on internal accounting, operating and system controls. Controls include an organizational structure providing for effective segregation of responsibilities, delegation of authority and personal accountability, and careful selection and training of personnel; the application of accounting and administrative policies and procedures necessary to ensure adequate internal control over transactions, assets and records, as well as a program of internal audits. These controls are designed to provide reasonable assurance that financial records are reliable for preparing financial statements and maintaining accountability for assets.

The Regional District of Kootenay Boundary Board of Directors is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and exercises this responsibility through the Board of Directors. The Board reviews financial activities on a monthly basis and external audited financial statements annually.

L. Soligo & Associates Ltd. has been appointed by the Board of Directors as independent auditors to examine and report on the consolidated financial statements and their report follows this one. They have full and free access to regional district staff and records.



John MacLean
Chief Administrative Officer



Grant Roeland
Director of Finance

Trail, BC

L. Soligo & Associates Ltd.

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

**To the Board of Directors of the
Regional District of Kootenay Boundary:**

We have audited the accompanying consolidated financial statements of the Regional District of Kootenay Boundary, which comprise the consolidated statement of financial position as at December 31, 2012 and the consolidated statements of operations, changes in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including assessing the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

As described in Note 9(a) of these financial statements, the regional district accounts for landfill closure and post-closure costs using estimates based on the remaining life of the landfills. As described in Note 9(b) of the financial statements, Canadian public sector accounting standards require that landfill closure and post-closure care liabilities should be recognized based on capacity used. We were unable to determine what the landfill closure and post-closure care liability would be because the information needed to make this determination was unavailable. Consequently, we were unable to determine what adjustments to these financial statements were necessary.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the financial position of the regional district as at December 31, 2012 and the results of its financial performance and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The supplementary information included in the Other Financial Information section is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such supplementary information has not been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, accordingly, we express no opinion on them.

L. Soligo & Associates Ltd.
CHARTERED ACCOUNTANTS

**TRAIL, B.C.
May 23, 2013**

REGIONAL DISTRICT OF KOOTENAY BOUNDARY

INDEX TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2012

MANAGEMENT REPORT	
AUDITORS' REPORT	
CONSOLIDATED FINANCIAL STATEMENTS	
Consolidated Statement of Financial Position	1
Consolidated Statement of Operations.....	2
Consolidated Statement of Changes in Net Debt.....	3
Consolidated Statement of Cash Flows	4
NOTES TO THE FINANCIAL STATEMENTS.....	5 - 13
SUPPLEMENTARY INFORMATION	14
GENERAL REVENUE FUND	
Statement of Financial Position	15
Statement of Financial Activities.....	16
GENERAL CAPITAL FUND	
Statement of Financial Position	17
GENERAL RESERVE FUND	
Statement of Financial Position	18
Statement of Sources and Application of Funds	19
UTILITY FUNDS	
Sewer Utility Revenue Funds	
Columbia Sewer Treatment Utility Revenue Fund	
Statement of Financial Position	20
Statement of Financial Activities.....	21
Oasis/Rivervale Sewer Utility Revenue Fund	
Statement of Financial Position	22
Statement of Financial Activities.....	23
Mill Road Sanitary Sewer Service Utility Fund	
Statement of Financial Position	24
Statement of Financial Activities.....	25
Sewer Utility Capital Funds	
Columbia Sewer Treatment Utility Capital Fund	
Statement of Financial Position	26
Oasis/Rivervale Sewer Utility Capital Fund	
Statement of Financial Position	27

INDEX TO FINANCIAL STATEMENTS - DECEMBER 31, 2012

Water Utility Revenue Funds

Beaver Valley Water Utility Revenue Fund	
Statement of Financial Position	28
Statement of Financial Activities	29
Columbia Gardens Water Utility Revenue Fund	
Statement of Financial Position	30
Statement of Financial Activities	31
Rivervale Water & Street Lighting Utility Revenue Fund	
Statement of Financial Position	32
Statement of Financial Activities	33

Water Utility Capital Funds

Beaver Valley Water Utility Capital Fund	
Statement of Financial Position	34
Columbia Gardens Water Utility Capital Fund	
Statement of Financial Position	35
Rivervale Water & Street Lighting Utility Capital Fund	
Statement of Financial Position	36

Transit Utility Revenue Funds

East End Transit Utility Revenue Fund	
Statement of Financial Position	37
Statement of Financial Activities	38
Boundary Transit Utility Revenue Fund	
Statement of Financial Position	39
Statement of Financial Activities	40

SCHEDULES

1	Consolidated Statement of Financial Activity by Economic Object	41
2	Combined Statement of Surplus	42
3	Combined Statement of Equity in Capital Assets	43
4	Schedule of Debenture Debt	44 – 45
5	Consolidated Schedule of Tangible Capital Assets	46
6	General Revenue Fund - Schedule of Financial Activity by Function	47 - 76

REGIONAL DISTRICT OF KOOTENAY BOUNDARY

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As At December 31

2012

2011

FINANCIAL ASSETS

Cash (Note 2)	\$	12,445,006	\$	11,192,319
Accounts Receivable (Note 3)		1,106,738		910,195
Municipal Finance Authority Debt Reserve Fund (Note 4)		1,271,030		1,246,026
Debenture Debt Recoverable from Local Governments (Note 5)		10,890,709		11,534,239
		<u>25,713,483</u>		<u>24,882,779</u>

LIABILITIES

Accounts Payable		1,515,102		1,598,308
Accounts Payable to Other Governments		560,543		385,639
Deferred Revenue		430,240		241,753
Municipal Finance Authority Debt Reserve Fund: (Note 4)		1,271,030		1,246,026
Other Long Term Debt (Note 11)		192,017		399,285
Debenture Debt (Note 6)		16,864,419		17,949,308
Lease Agreements (Note 7)		1,064,045		989,524
Temporary Borrowing - Municipal Finance Authority		1,893,880		2,700,083
Deferred Revenue (Gas Tax) (Note 8)		1,539,190		1,204,265
Accrued Interest Payable		22,564		22,564
Reserve for future capital expenditures		2,478		2,478
Accrued Employee Sick Leave (Note 6)		351,400		412,500
		<u>25,706,908</u>		<u>27,151,733</u>

NET DEBT

6,575 (2,268,954)

NON FINANCIAL ASSETS

Tangible Capital Assets (Schedule 5)		42,939,478		42,955,982
Supply Inventory		10,730		10,832
Prepaid expenses		81,859		72,202
		<u>43,032,067</u>		<u>43,039,016</u>

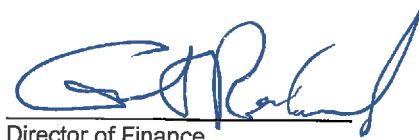
Accumulated surplus	\$	43,038,642	\$	40,770,062
----------------------------	-----------	-------------------	-----------	-------------------

REPRESENTED BY:

Financial Equity				
-Current Revenue Funds	\$	1,847,215	\$	875,446
-Capital Assets		247,675		231,475
-Reserve Funds		7,127,926		7,211,120
		<u>9,222,816</u>		<u>8,318,041</u>
Physical Equity in Capital Assets		<u>33,815,826</u>		<u>32,452,021</u>

\$	43,038,642	\$	40,770,062
-----------	-------------------	-----------	-------------------

The accompanying notes and schedules are an integral part of these financial statements.



Director of Finance

REGIONAL DISTRICT OF KOOTENAY BOUNDARY

CONSOLIDATED STATEMENT OF OPERATIONS

For the Year Ended December 31st	2012 Budget	2012	2011
REVENUE			
From Own Sources:			
Grants in lieu of taxes	\$ 1,111,858	\$ 1,132,082	\$ 1,076,357
Services provided to other governments	425,000	247,927	318,745
Sale of Services	4,462,250	4,621,971	3,951,502
Other revenue	937,473	772,845	1,082,583
Gain on disposal of assets	-	259,800	-
From Other Sources:			
Electoral area tax levy	8,819,443	8,703,302	8,493,304
Member municipalities	9,140,504	9,140,504	8,832,428
Other governments	1,180,243	1,376,200	3,370,156
	<u>26,076,771</u>	<u>26,254,631</u>	<u>27,125,075</u>
EXPENSES			
General Government Services	2,486,450	1,987,055	4,445,282
Protective Services	6,589,140	6,012,810	5,671,035
Transportation Services	1,936,367	1,700,853	1,514,565
Environmental Health Services	6,331,064	5,838,808	5,422,109
Environmental Development Services	1,109,738	1,030,625	1,224,891
Recreation and Cultural Services	5,197,665	4,895,766	4,628,961
Fiscal Services	577,216	555,357	548,143
Amortization Expense	-	1,964,777	2,026,226
	<u>24,227,640</u>	<u>23,986,051</u>	<u>25,481,212</u>
Annual Surplus (Deficit)	\$ 1,849,131	\$ 2,268,580	\$ 1,643,863
Accumulated surplus at beginning of year	1,234,945	40,770,062	39,126,199
Fund Balances at End of Year	\$ 3,084,076	\$ 43,038,642	\$ 40,770,062

The accompanying notes and schedules are an integral part of these financial statements.

REGIONAL DISTRICT OF KOOTENAY BOUNDARY

CONSOLIDATED STATEMENT OF CHANGES IN NET DEBT

For the Year Ended December 31st	2012 Budget	2012	2011
Annual Surplus	\$ 1,849,131	\$ 2,268,580	\$ 1,643,863
Gain on disposal of tangible capital assets		(259,800)	-
Acquisition of tangible capital assets	(2,379,234)	(1,951,473)	(2,596,017)
Amortization of tangible capital assets		1,964,777	2,026,226
Proceeds on sale of tangible capital assets		263,000	-
	(530,103)	2,285,084	1,074,072
Acquisition of supply inventory		102	1,387
Acquisition of prepaid expense		(9,657)	(2,277)
	-	(9,555)	(890)
(Increase) / decrease in net financial assets/net debt	(530,103)	2,275,529	1,073,182
Net financial assets/(net debt) at beginning of year	(2,268,954)	(2,268,954)	(3,342,136)
Net financial assets/(net debt) at end of year	\$ (2,799,057)	\$ 6,575	\$ (2,268,954)

The accompanying notes and schedules are an integral part of these financial statements.

REGIONAL DISTRICT OF KOOTENAY BOUNDARY

CONSOLIDATED STATEMENT OF CASH FLOWS

For the Year Ended December 31st	2012	2011
CASH PROVIDED BY (USED FOR)		
Operating Activities		
Excess Revenues over Expenditures	\$ 2,268,580	\$ 1,643,863
Non-cash items:		
Amortization	1,964,777	2,026,226
Gain on disposal of tangible capital assets	(259,800)	-
Decrease(Increase) in Non-Cash Financial Assets		
Receivables	(196,543)	(69,939)
Inventories	102	1,387
Prepaid Expenses	(9,657)	(2,277)
Municipal Finance Authority Debt Reserve Fund: (Note 3)	(25,004)	(12,861)
Payables	91,698	(199,464)
Deferred Revenue	188,487	(38,395)
Deferred Revenue (Gas Tax)	334,925	297,068
Accrued employee sickleave	(61,100)	53,000
Cash Provided by Operating Activities	4,296,465	3,698,608
Financing Activities		
Proceeds from Long-Term Debt	350,000	2,953,350
Repayment of Long-Term Debt	(791,359)	(2,090,756)
(Decrease) in Temporary Borrowing - MFA	(806,203)	(852,821)
Other Long Term Debt	(207,268)	(206,501)
Increase (Decrease) in Lease Agreements	74,521	(350,469)
Municipal Finance Authority Debt Reserve Fund: (Note 3)	25,004	12,861
Cash Provided by Financing Activities	(1,355,305)	(534,336)
Capital Activities		
Capital Asset Additions	(1,951,473)	(2,596,017)
Proceeds on Disposal of Capital Assets	263,000	-
Cash Used in Investing Activities	(1,688,473)	(2,596,017)
Increase in Cash	1,252,687	568,255
Cash, Beginning of Year	11,192,319	10,624,064
Cash, End of Year	\$ 12,445,006	\$ 11,192,319

The accompanying notes and schedules are an integral part of these financial statements.

Regional District of Kootenay Boundary

Notes to the Consolidated Financial Statements

December 31, 2012

1. SIGNIFICANT ACCOUNTING POLICIES:

The consolidated financial statements of the Regional District are prepared in accordance with Canadian generally accepted accounting principles for local government as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

a) Basis of Presentation

The Regional District of Kootenay Boundary follows the normal accounting practice for regional district government according to the principles of fund accounting. Under this policy the operation and financial resources of the regional district are segregated into various funds used for specific activities or to meet certain objectives. Each of these funds are treated as a separate entity with responsibility for the stewardship of the assets allocated to it. The basic funds are briefly described as follows:

- i) **General Revenue Fund** - This fund is the main fund of the Regional District and is used to reflect the normal operating activities including collection of revenues, administering operations and servicing general debt.
- ii) **Capital Funds** - These funds are used to reflect capital assets and unfunded work-in-progress offset by the related long-term debt and investment in capital assets.
- iii) **Reserve Funds** - These funds have been created to hold assets, in the manner of a trust, and to provide monies for specific future capital requirements.
- iv) **Water and Sewer Funds** - The water and sewer system funds have been established as self-liquidating funds to cover the costs of operating these utilities. The capital funds hold the capital assets and long-term debt related to these functions.
- v) **Transit Funds** - These funds provide for the operation of the conventional and special needs public transit systems.

b) Consolidated Financial Statements

These consolidated financial statements include the accounts of all the funds of the Regional District. Inter-fund transactions and balances have been eliminated.

c) Cash and Cash Equivalents

Cash and cash equivalents consist of cash highly liquid money market investments and investments with maturities of less than 90 days at inception.

d) Inventory

Inventory for resale is recorded at the lower of cost or replacement cost on a first in first out basis.

Regional District of Kootenay Boundary
Notes to the Consolidated Financial Statements

December 31, 2012

e) Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital asset is amortized on a straight line basis over their estimated useful life as follows:

<u>Major Asset Category</u>	<u>Average Useful Life</u>
Land	Not amortized
Building & Improvements	20 - 50 years
Vehicles, Machinery & Equipment	7 - 25 years
Land Improvements	15 - 90 years
Water Infrastructures	80 years
Sewer Infrastructures	80 years

f) Revenues

Taxation

Each Municipality and Electoral Area within the Regional District is requisitioned for their portion of each service in which they participate. These amounts are then collected by the Municipalities and the Province (for Electoral Areas) by way of levies to (real) property owners and the funds are turned over to the Regional District by August 1 of each year.

Electoral area tax levy and transfers from member municipalities are recognized as income in the year the Regional District of Kootenay Boundary earned the revenue.

g) Expenses

Expenses are recognized in the year they are incurred.

h) Payroll Benefits

Sick leave

Sick leave is recorded in the year it is paid. The Regional District does not have an agreement for vested sick time except for fourteen employees subject to the terms of the collective agreement with the International Association of Fire Fighters Local 941.

Vacation

It is the policy of the Regional District to allow employees other than career fire fighters to carry over one week of vacation entitlement earned in the current year to be taken in the following year. As at December 31 2012, \$125,772 unpaid vacation was accrued (2011, \$123,009).

Regional District of Kootenay Boundary

Notes to the Consolidated Financial Statements

December 31, 2012

i) Related Party

The Regional District of Kootenay Boundary is related to the Kootenay Boundary Regional Hospital District, since both organizations share the same Board of Directors. In the normal course of business, the Regional District charges the Hospital District an annual administration fee. In the year 2012 the fee was \$11,500 (2011 \$11,250). As at the year end date, no balances are due or owing between the two organizations.

j) Debt Charges

Debt charges, including principal and interest, are charged against current revenue in the period in which they are paid. Interest on long term debt (debentures) is accrued for the period between the last annual debt payment to December 31.

2. CASHAND FUNDS ON DEPOSIT

	2012	2011
General Revenue Fund – unrestricted	5,317,080	\$ 3,981,199
General Reserve Fund - restricted	7,127,926	7,211,120
	\$ 12,445,006	\$ 11,192,319

3. ACCOUNTS RECEIVABLE

	2012	2011
Local governments	\$ 192,386	\$ 141,298
Provincial government	562,084	459,276
Federal government	-0-	-0-
Other Receivables	352,268	309,621
	\$1,106,738	\$ 910,195

4. DEBT RESERVE FUND WITH MUNICIPAL FINANCE AUTHORITY

The Municipal Finance Authority of British Columbia provides capital financing for regional districts and their member municipalities. The Authority is required to establish a Debt Reserve Fund into which each regional district and member municipality, who share in the proceeds of a debt issue through the Regional District, are required to pay certain amounts set out in the debt agreements. These reserves are made up of cash deposits and demand notes as security for default on Municipal Finance Authority debenture debt. The cash portion of the reserves and the interest earned each year (less administration expenses) becomes an obligation of the Authority to the Regional District. The Authority must then use

Regional District of Kootenay Boundary

Notes to the Consolidated Financial Statements

December 31, 2012

this fund, if at any time there are insufficient funds, to meet payments on its obligations. When this occurs the regional districts may be called upon to restore the fund. The reserves will be used or cancelled when the particular M.F.A. debentures mature.

	Demand Notes	Cash Deposits	2012	2011
Regional District	\$ 452,983	\$ 142,087	\$ 595,070	567,240
Member Municipalities	465,405	210,555	675,960	669,786
	\$ 918,388	\$ 352,642	\$ 1,271,030	\$ 1,246,026

5. DEBT CHARGES RECOVERABLE FROM LOCAL GOVERNMENTS

Pursuant to the Local Government Act, the Regional District acts as the agency through which its member municipalities borrow funds from the Municipal Finance Authority (MFA). The annual cost of servicing this municipal debt is recovered entirely from the borrowing member municipality. However, in the event of default the regional district is contingently liable to the MFA for this debt.

	2012	2011
City of Grand Forks	\$ 523,312	\$ 582,773
City of Greenwood	183,179	202,402
City of Rossland	2,924,044	3,077,671
City of Trail	5,551,039	5,819,887
Village of Fruitvale	-0-	-0-
Village of Midway	330,637	364,986
Village of Montrose	31,318	61,432
Village of Warfield	1,347,180	1,425,088
	\$ 10,890,709	\$ 11,534,239

6. CONTINGENCIES

Contingent Losses

i) Pension Liability

The regional district and its employees contribute to the Municipal Pension Plan (Plan), a jointly trusted 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 defined. The plan has about 176,000 active members and approximately 67,000 retired members. Active members include approximately 35,000 contributors from local governments.

The most recent actuarial valuation as at December 31, 2009 indicated a \$1,024

Regional District of Kootenay Boundary

Notes to the Consolidated Financial Statements

December 31, 2012

million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013. Defined contribution plan accounting is applied to the Plan as the Plan exposes the participating entities to actuarial risks associated with the current and former employees of the entities, with the result that there is no consistent and reliable basis for allocating the obligation, Plan assets and cost to individual entities participating in the Plan.

The Regional District of Kootenay Boundary paid \$593,592 for employer contributions to the plan in the 2012 fiscal year (2011 \$555,072).

ii) **Debenture Debt**

The loan agreements with the Municipal Finance Authority provide that if the Authority does not have sufficient funds to meet payments on its obligations it shall make payments from the Debt Reserve Fund which in turn is established by a similar Debt Reserve Fund in the municipality and all other borrowing participants. If the Debt Reserve Fund is deficient the Authority's obligations become a liability of the regional district and may become a liability of the participating municipalities.

	2012	2011
General	\$ 4,244,247	\$ 4,454,017
Water	1,394,653	1,566,803
Sewer	334,810	394,248
Total Regional District	\$ 5,973,710	\$ 6,415,068
Member municipalities	10,890,709	11,534,240
Total Debenture Debt	\$ 16,864,419	\$ 17,949,308

iii) **Liability Risk Coverage**

The Regional District is a Subscribed member of the Municipal Insurance Association of British Columbia (The "Exchange") as provided by Section 3.02 of the Insurance Act of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact upon any Subscriber. Under the Reciprocal Insurance Exchange Agreement the Regional District is assessed a premium and specific deductible for its claims based on population. The obligation of the Regional District with respect to the Exchange and/or contracts and obligations entered into by the Exchange on behalf of its Subscribers in connection with the Exchange are in every case several, and not joint and several. The Regional District irrevocably and unconditionally undertakes and agrees to indemnify and save harmless the other Subscribers against liability losses and costs which the other Subscriber may suffer.

iv) **Insurance and Legal Claims**

Insurance Claims

The Regional District of Kootenay Boundary has been served with claims for liability for various incidents during the past year. The total claimed losses incurred was

Regional District of Kootenay Boundary
Notes to the Consolidated Financial Statements

December 31, 2012

The estimated remaining life of the Grand Forks landfill site is 23 years (2035), the McKelvey Creek site is estimated at 39 years (2051)) and the remaining life of the Greenwood site is estimated at 48 (2060) years after which the period for post-closure care is estimated to be 25 years for each site.

Landfill closure and post-closure care requirements have been defined in accordance with industry standards and include final covering and landscaping of the landfill and post-closure monitoring of the site. The reported total expenditure is based on estimates and assumptions with respect to events over a 54 year period using the best information available to management.

b) Basis for Qualified Opinion

Section PS 3270 of the Canadian public sector accounting standards establishes the standards on how to account for and report the liability for closure and post-closure care of a solid waste landfill site. The standard requires that financial statements "recognize a liability for closure and post-closure care as the landfill site's capacity is used. Usage should be measured on a volumetric basis." The regional district does not have the information necessary to estimate the landfill's total capacity and the cumulative capacity used and has made its determinations based on the landfills' estimated remaining useful lives. In this regard, these financial statements have not been prepared in accordance with Canadian public sector accounting standards.

10. OTHER LONG TERM DEBT:

(a) AIRPORT LANDS AGREEMENT

In 2007 the Regional District entered into an Agreement with Teck Cominco Metals Ltd. For the purchase of the Airport Lands property for cash and an exchange of the Regional District owned Quirk Siding property. Terms of the agreement are: (1) Purchase price of airport Lands \$1,300,000.00 (2) Quirk Siding Lands value \$100,000.00, (3) Cash payment of \$250,000.00 by the Regional District on closing date with the balance payable over the next five year period at \$190,000.00 per year interest free. The final payment was made June 27, 2012.

Airport Lands Agreement	2012	2011
Amount Outstanding	\$ 190,000	\$ 380,000
Less: Annual Payment	(190,000)	(190,000)
Balance Owing December 31st	\$ -0-	\$ 190,000

Regional District of Kootenay Boundary
Notes to the Consolidated Financial Statements

December 31, 2012

(b) FORMER SPCA PROPERTY IN GRAND FORKS

In 2010 the Regional District agreed to the purchase of a property (land and buildings) from the City of Grand Forks through the RDKB's Boundary Animal Control Service. The property was the former SPCA site within the City of Grand Forks. The fair market value of \$246,138 will be paid to the City of Grand Forks over a 12 year period ending in 2021. The fixed annual interest rate is 4.65%. Annual payments are due August 1st each year.

Grand Forks SPCA Purchase	2012	2011
Amount outstanding	\$ 209,285	\$ 225,786
Less: Annual Principal Payment	(17,268)	(16,501)
Balance Owing December 31st	\$ 192,017	\$ 209,285
Total Other Long Term Debt	\$ 192,017	\$399,285

11. COMPARATIVE AMOUNTS

Certain of the 2011 financial statement amounts have been reclassified to conform to the presentation adopted in the current year.

REGIONAL DISTRICT
OF
KOOTENAY BOUNDARY

SUPPLEMENTARY INFORMATION
TO THE FINANCIAL STATEMENTS

FOR THE
YEAR ENDED DECEMBER 31, 2012

**REGIONAL DISTRICT OF KOOTENAY BOUNDARY
GENERAL REVENUE FUND
STATEMENT OF FINANCIAL POSITION
December 31, 2012**

ASSETS

	<u>2012</u>	<u>2011</u>
Cash	\$ 5,333,666	\$ 3,997,301
Accounts Receivable	301,198	267,987
Accounts Receivable from Senior Government	562,084	459,276
Accounts Receivable from Local Government	192,386	141,298
Inventories	10,730	10,832
Municipal Finance Authority Debt Reserve Fund (Note 4)	1,108,217	1,084,495
Prepaid Expenses	81,859	72,202
	<u>7,590,140</u>	<u>6,033,391</u>
Advance to General Capital Fund	11,252	11,252
Advance to Oasis/Rivervale Sewer Utility Revenue Fund	-	-
Advance to Mill Road Sewer Collection Revenue Fund	1,936	3,321
Advance to Beaver Valley Water Revenue Fund	-	-
Advance to Beaver Valley Water Capital Fund	-	-
Advance to Columbia Gardens Water Utility Revenue Fund	-	-
Advance to Columbia Gardens Water Utility Capital Fund	-	-
Advance to East End Transit Revenue Fund	-	-
Advance to Boundary Transit Utility Fund	-	-
	<u>\$ 7,603,328</u>	<u>\$ 6,047,964</u>

LIABILITIES

Accounts Payable	\$ 1,515,102	\$ 1,598,308
Accounts Payable to Senior Government	48,522	56,507
Accounts Payable to Local Government	155,332	92,201
Deferred Revenue	429,963	241,753
Accrued Employee Sick Leave	351,400	412,500
Community Works (Gas Tax)	1,539,190	1,204,265
Municipal Finance Authority Debt Reserve Fund: (Note 4)		
-Member Municipalities	675,960	669,786
-Regional District	432,257	414,709
	<u>5,147,726</u>	<u>4,690,029</u>
Advance from General Capital Fund	13,000	-
Advance from Reserve Fund	-	-
Advance from Beaver Valley Water Utility Revenue Fund	147,452	72,350
Advance from Columbia Gardens Water Utility Revenue Fund	19,283	12,111
Advance from Rivervale Water Utility Revenue Fund	34,681	649
Advance from Beaver Valley Water Utility Capital Fund	488,452	488,452
Advance from Columbia Gardens Water Utility Capital Fund	1,907	1,907
Advance from East End Transit Utility Revenue Fund	267,584	108,187
Advance from Boundary Transit Utility Revenue Fund	18,854	11,380
Advance from Oasis/Rivervale Sewer Utility Revenue Fund	6,773	20,801
Advance from Columbia Sewer Treatment Utility Revenue Fund	225,641	92,974
Advance from Columbia Sewer Treatment Utility Capital Fund	3,373	3,373
	<u>\$ 6,374,726</u>	<u>\$ 5,502,213</u>

FUND SURPLUS (DEFICIT)

Net Surplus (Deficit)	1,228,602	545,751
	<u>\$ 7,603,328</u>	<u>\$ 6,047,964</u>

**REGIONAL DISTRICT OF KOOTENAY BOUNDARY
GENERAL REVENUE FUND
STATEMENT OF FINANCIAL ACTIVITIES
December 31, 2012**

REVENUE	2012 Budget	2012 Actual	2011 Actual
Grants in lieu of taxes	\$ 1,107,508	\$ 1,125,302	\$ 1,070,707
Services provided to other governments	735,447	558,374	781,791
Sale of Services	3,868,402	4,060,629	3,371,883
Proceeds from sale of assets	0	0	0
Other revenue	771,613	586,456	853,166
Transfers from:			
-Electoral area tax levy	8,303,869	8,187,728	8,031,975
-Member municipalities	6,785,949	6,785,949	6,634,755
-Other governments	980,243	1,376,200	3,356,156
-Reserve fund	1,114,063	833,143	930,120
-Capital fund	200,000	0	1,368,427
- Debenture Issue	350,000	350,000	
- Equity Capital	0	1,370,111	1,434,255
	<u>24,217,094</u>	<u>25,233,892</u>	<u>27,833,235</u>
EXPENDITURE			
Salaries and benefits	\$ 8,796,035	\$ 8,495,614	\$ 8,483,333
Office and supplies	497,630	458,822	524,829
Debt charges - principal	1,542,508	1,613,104	1,379,853
Debt charges - interest	416,406	394,547	387,333
Debt charges - lease	0	0	0
Insurance	242,362	237,378	228,382
Director remuneration and expense	435,949	375,676	318,060
Board fee	(127,347)	(127,347)	(109,436)
Utilities	786,158	723,397	727,905
Professional fees	477,194	356,981	368,338
Equipment rentals	52,481	34,566	38,001
Repair and maintenance	1,755,772	1,481,641	1,496,446
Vehicle	729,683	636,189	604,460
Contracted services	3,618,955	3,450,610	3,334,427
Travel and training	443,569	352,746	388,282
Grants to other programs	1,694,365	1,721,129	3,692,710
Miscellaneous	238,680	225,586	144,583
Expenditures capitalized	1,735,234	985,217	2,159,649
Amortization Expense	0	1,370,111	1,434,255
Transfers to:			
Reserve fund	703,287	701,208	1,281,882
local governments	1,083,422	1,063,866	1,055,081
	<u>25,122,343</u>	<u>24,551,041</u>	<u>27,938,373</u>
EXCESS REVENUE (EXPENDITURE)	<u>\$ (905,249)</u>	<u>\$ 682,851</u>	<u>\$ (105,138)</u>
SURPLUS (DEFICIT) BEGINNING OF YEAR	<u>905,249</u>	<u>545,751</u>	<u>650,889</u>
SURPLUS (DEFICIT) END OF YEAR	<u>\$ 0</u>	<u>\$ 1,228,602</u>	<u>\$ 545,751</u>

**REGIONAL DISTRICT OF KOOTENAY BOUNDARY
GENERAL CAPITAL FUND
STATEMENT OF FINANCIAL POSITION
December 31, 2012**

ASSETS

	<u>2012</u>	<u>2011</u>
Cash	\$ -	\$ -
Capital Assets		
Land	5,382,831	5,382,831
Buildings	20,761,264	20,646,230
Accumulated Amortization	<u>(6,086,389)</u>	<u>(5,654,252)</u>
	14,674,875	14,991,978
Machinery and Equipment	16,723,139	15,557,523
Accumulated Amortization	<u>(9,565,549)</u>	<u>(8,994,249)</u>
	7,157,590	6,563,274
Land Improvements	4,274,116	4,215,524
Accumulated Amortization	<u>(1,261,355)</u>	<u>(1,141,488)</u>
	3,012,761	3,074,036
Due From General Revenue Fund	13,000	-
Debenture Debt Recoverable from Local Governments (Note 5)	10,890,709	11,534,239
	<u>\$ 41,131,766</u>	<u>\$ 41,546,358</u>

LIABILITIES AND EQUITY IN CAPITAL ASSETS

Payables		
Beaver Valley Water Utility Capital Fund	\$ 1,550	\$ 1,550
Due To General Revenue Fund	11,252	11,252
Columbia Gardens Airport Lands Purchase Agreement	-	190,000
Municipal Finance Authority - Liabilities Under Agreement	1,893,880	2,592,536
Municipal Finance Authority - Short Term Borrowing	-	107,547
Other Loan Agreements (Grand Forks SPCA)	192,017	209,285
Debenture Debt (Note 5)	15,134,956	15,988,257
Lease Agreements	1,064,045	981,723
Reserve for future capital expenditures	2,478	2,478
Equity in capital assets	22,831,588	21,461,730
	<u>\$ 41,131,766</u>	<u>\$ 41,546,358</u>

**REGIONAL DISTRICT OF KOOTENAY BOUNDARY
GENERAL RESERVE FUND
STATEMENT OF FINANCIAL POSITION
December 31, 2012**

ASSETS

Assets:	<u>2012</u>	<u>2011</u>
Cash in Bank	\$ -	\$ -
Money Market Fund Investment MFA of BC	6,181,386	6,292,222
Term Deposit Castlegar Savings & Credit Union	929,954	902,796
Accrued Interest Receivable	16,586	16,102
Advance to General Revenue Fund	-	-
Total Assets	<u><u>\$ 7,127,926</u></u>	<u><u>\$ 7,211,120</u></u>

LIABILITIES AND FUND BALANCES

Liabilities:		
Advance from General Revenue Fund	\$ -	\$ -
Fund Balances:		
Total General Government & Others	\$ 830,859	\$ 774,521
Total Protective Services	2,401,413	2,688,096
Total Recreation & Culture	626,964	767,177
Total Environmental Health Services	2,311,295	1,989,778
Total Water & Sewer Utilities	957,395	991,548
Total Fund Balances	<u><u>\$ 7,127,926</u></u>	<u><u>\$ 7,211,120</u></u>
Total Liabilities & Fund Balances	<u><u>\$ 7,127,926</u></u>	<u><u>\$ 7,211,120</u></u>

**REGIONAL DISTRICT OF KOOTENAY BOUNDARY
RESERVE FUND
STATEMENT OF SOURCES AND APPLICATION OF FUNDS
DECEMBER 31, 2012**

	2011	Interest	Transfer To Reserves	Transfer From Reserves	Expense	2012
RESERVE FUNDS						
\$						
General Government & Others:						
General Government & Administration	589,991	6,649	84,026	36,900		643,766
Economic Development	70,590	792	10,000			81,382
Planning & Development	39,473	277	5,000	36,400		8,350
Big White Street Lighting	33,399	354				33,753
Beaverdell Street Lighting	10,074	98		3,000		7,172
Trail Regional Airport	30,994	440	25,000			56,434
Protective Services:						
Beaverdell Fire Protection	10,402	135	9,000			19,537
Big White Fire Protection	1,365,016	14,653	75,000	65,000		1,389,669
Building Inspection	537,490	11,638		116,141		432,987
Christina Lake Fire Protection	126,625	1,189	42,000	79,500		90,314
Emergency Communications (9-1-1)	222,388	2,511	35,000			259,899
Emergency Preparedness	57,774	579	5,000	20,000		43,353
Greenwood Rural Fire Service	8,757	93				8,850
Police Based Victims' Assistance	28,267	276		8,452		20,091
Kootenay Boundary Regional Fire & Rescue	331,377	2,174	10,000	206,836		136,715
Recreation & Culture:						
Area 'B' Parks & Trails	76,225	829	5,000			82,054
Area 'C' Parks & Trails	96,166	1,130	25,000			122,296
Area 'D' Parks & Trails	-	28		9,952		9,980
Area 'E' Parks & Trails	20,138	258		9,952		30,348
Beaver Valley Parks & Trails	31,044	351	5,000			36,395
Boundary Area Recreation	1,325	14				1,339
Christina Lake Recreation	16,304	191	4,000			20,495
Christina Lake Recreation Facilities	20,579	218				20,797
Grand Forks Aquatic Centre	146,883	1,209		76,714		71,378
Grand Forks Arena	152,911	1,236	25,000	110,000		69,147
Grand Forks Curling Rink	34,602	366				34,968
Greater Trail Community & Arts Centre	171,000	1,767		45,000		127,767
Environmental Health Services:						
Big White Noise Control	40,347	444	3,752			44,543
Christina Lake Milfoil Control	155	2				157
Composting Facility Operation	12,780	135				12,915
Grand Forks Landfill Closure	488,210	10,914	26,000			525,124
Greenwood, Area 'E' Cemeteries	39,193	415				39,608
Greenwood Landfill Closure	114,512	2,160	9,000			125,672
McKelvey Creek Refuse Site	186,083	5,145	142,251			333,479
Regional Refuse Equipment	1,108,498	14,224	136,275	29,200		1,229,797
Water & Sewer Utilities:						
Beaver Valley Water Utility	430,662	4,462		100,000		335,124
Columbia Gardens Water Utility	9,286	98				9,384
Columbia Pollution Control	384,775	4,634	3,200	125,000		267,609
Columbia Pollution Control Land Sales			246,800			246,800
Oasis/Rivervale Sewer	95,028	903		60,000		35,931
Rivervale Water & Street Lighting Utility	71,797	750		10,000		62,547
\$	7,211,120	93,741	951,208	1,128,143	-	7,127,926

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
COLUMBIA SEWER TREATMENT UTILITY REVENUE FUND
STATEMENT OF FINANCIAL POSITION
December 31, 2012

ASSETS

	<u>2012</u>	<u>2011</u>
Municipal Finance Authority debt reserve (Note 4)	\$ 26,140	\$ 25,928
Due from Sewer Utility Capital Fund	8,350	11,550
Advance to General Revenue Fund	<u>225,641</u>	<u>92,974</u>
	<u><u>\$ 260,131</u></u>	<u><u>\$ 130,452</u></u>

LIABILITIES

Municipal Finance Authority debt reserve fund (Note 4)	\$ 26,140	\$ 25,928
Accrued Interest Payable	<u>2,417</u>	<u>2,417</u>
	28,557	28,345

FUND SURPLUS (DEFICIT)

Fund surplus (deficit)	<u>231,574</u>	<u>102,107</u>
	<u><u>\$ 260,131</u></u>	<u><u>\$ 130,452</u></u>

**REGIONAL DISTRICT OF KOOTENAY BOUNDARY
COLUMBIA SEWER TREATMENT UTILITY REVENUE FUND
STATEMENT OF FINANCIAL ACTIVITIES
December 31, 2012**

	<u>2012 Budget</u>	<u>2012 Actual</u>	<u>2011 Actual</u>
REVENUE			
Sale of services	\$ 30,400	\$ 15,051	\$ 32,912
Proceeds from sale of assets	250,000	-	-
Grants in lieu of taxes	1,500	3,103	2,533
Other revenue from own source	25,414	25,414	20,439
Transfers from:			
member municipalities	1,114,711	1,114,711	1,082,215
other governments	-	-	10,000
transfer from Equity	-	326,786	319,379
reserve fund	250,000	125,000	-
capital fund	-	-	-
	<u>\$ 1,672,025</u>	<u>\$ 1,610,065</u>	<u>\$ 1,467,478</u>
EXPENDITURE			
Salaries and benefits	\$ 396,105	335,198	\$ 298,149
Debt charges - principal	50,807	50,807	50,807
Debt charges - interest	29,402	29,402	29,402
Insurance	14,500	14,885	14,067
Board Fee	46,511	46,511	45,600
Utilities	166,500	155,717	158,951
Vehicle	30,157	24,073	32,382
Contracted services	120,000	68,112	51,852
Miscellaneous	19,500	18,944	16,645
Operator fee and operating costs	363,500	220,973	265,958
Disposal permit	17,150	19,783	17,144
Amortization Expense	-	326,786	319,379
Expenditures Capitalized	270,000	166,207	118,074
Transfer to Reserve fund	250,000	3,200	-
	<u>1,774,132</u>	<u>1,480,598</u>	<u>1,418,410</u>
 EXCESS REVENUE (EXPENDITURE)	 (102,107)	 129,467	 49,068
 SURPLUS (DEFICIT) BEGINNING	 <u>102,107</u>	 <u>102,107</u>	 <u>53,039</u>
 SURPLUS (DEFICIT) ENDING	 <u>\$ -</u>	 <u>\$ 231,574</u>	 <u>\$ 102,107</u>

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
OASIS/RIVERVALE SEWER UTILITY REVENUE FUND
STATEMENT OF FINANCIAL POSITION
December 31, 2012

ASSETS

	<u>2012</u>	<u>2011</u>
Accounts receivable	\$ 2,535	\$ 2,112
Due from general revenue fund	6,773	20,801
Accounts receivable from other governments	<u>-</u>	<u>-</u>
	9,308	22,913
Advance to Oasis/Rivervale Sewer Utility Capital Fund	<u>410</u>	<u>410</u>
	<u><u>\$ 9,718</u></u>	<u><u>\$ 23,323</u></u>

LIABILITIES

Advance from General Revenue Fund	\$ -	\$ -
-----------------------------------	------	------

FUND SURPLUS (DEFICIT)

Fund surplus (deficit)	<u>9,718</u>	<u>23,323</u>
	<u><u>\$ 9,718</u></u>	<u><u>\$ 23,323</u></u>

**REGIONAL DISTRICT OF KOOTENAY BOUNDARY
OASIS/RIVERVALE SEWER UTILITY REVENUE FUND
STATEMENT OF FINANCIAL ACTIVITIES
December 31, 2012**

	<u>2012 Budget</u>	<u>2012 Actual</u>	<u>2011 Actual</u>
REVENUE			
Sale of services	\$ 29,580	\$ 29,816	\$ 29,295
Transfer from Reserve Fund	60,000	60,000	-
Conditional transfers from Electoral Area	27,357	27,357	27,594
Conditional transfers from other governments	-	-	-
Transfer from Equity	-	26,262	23,860
	<u>\$ 116,937</u>	<u>\$ 143,435</u>	<u>\$ 80,749</u>
EXPENDITURE			
Debt charges	\$ -	\$ -	\$ -
Insurance	1,000	857	773
Board fee	4,946	4,946	4,836
Utilities	7,500	5,524	6,998
Contracted services	-	-	-
Repair and maintenance	25,500	19,591	7,726
Consultant fees	1,500	-	-
Capital	72,000	72,046	-
Miscellaneous	2,400	2,400	2,295
Amortization Expense	-	26,262	23,860
Transfer to CPCP operating fund	25,414	25,414	20,439
Transfer to Reserve fund	-	-	-
	<u>\$ 140,260</u>	<u>\$ 157,040</u>	<u>\$ 66,927</u>
 EXCESS REVENUE (EXPENDITURE)	 \$ (23,323)	 \$ (13,605)	 \$ 13,822
SURPLUS (DEFICIT) BEGINNING	<u>23,323</u>	<u>23,323</u>	<u>9,501</u>
SURPLUS (DEFICIT) ENDING	<u>\$ -</u>	<u>\$ 9,718</u>	<u>\$ 23,323</u>

**REGIONAL DISTRICT OF KOOTENAY BOUNDARY
MILL ROAD SANITARY SEWER SERVICE UTILITY REVENUE FUND
STATEMENT OF FINANCIAL POSITION
December 31, 2012**

ASSETS

	<u>2012</u>	<u>2011</u>
Accounts receivable	\$ -	\$ -
Due from general revenue fund	-	-
Accounts receivable from other governments	<u>-</u>	<u>-</u>
	-	-
Advance to Oasis/Rivervale Sewer Utility Capital Fund	<u>-</u>	<u>-</u>
	<u>\$ -</u>	<u>\$ -</u>

LIABILITIES

Advance from General Revenue Fund	\$ 1,936	\$ 3,321
Deferred Revenue - Mill Road Collection System	277	

FUND SURPLUS (DEFICIT)

Fund surplus (deficit)	<u>(2,213)</u>	<u>(3,321)</u>
	<u>\$ -</u>	<u>\$ -</u>

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
MILL ROAD SANITARY SEWER SERVICE UTILITY REVENUE FUND
STATEMENT OF FINANCIAL ACTIVITIES
December 31, 2012

	<u>2011 Budget</u>	<u>2012 Actual</u>	<u>2011 Actual</u>
REVENUE			
Sale of services	\$ 1,107	\$ 1,108	\$ -
Transfer from Reserve Fund	-	-	-
Conditional transfers from Electoral Area	-	-	-
Conditional transfers from other governments	-	-	4,000
Transfer from Equity	-	-	-
	<u>\$ 1,107</u>	<u>\$ 1,108</u>	<u>\$ 4,000</u>
 EXPENDITURE			
Debt charges	\$ -	\$ -	\$ -
Insurance	-	-	-
Board fee	-	-	-
Utilities	-	-	-
Contracted services	-	-	-
Repair and maintenance	-	-	-
Consultant fees	-	-	7,321
Capital	-	-	-
Miscellaneous	(2,214)	-	-
Amortization Expense	-	-	-
Transfer to CPCP operating fund	-	-	-
Transfer to Reserve fund	-	-	-
	<u>(2,214)</u>	<u>-</u>	<u>7,321</u>
 EXCESS REVENUE (EXPENDITURE)	 3,321	 1,108	 (3,321)
SURPLUS (DEFICIT) BEGINNING	<u>(3,321)</u>	<u>(3,321)</u>	<u>-</u>
SURPLUS (DEFICIT) ENDING	<u>\$ -</u>	<u>\$ (2,213)</u>	<u>\$ (3,321)</u>

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
COLUMBIA SEWER TREATMENT UTILITY CAPITAL FUND
STATEMENT OF FINANCIAL POSITION
December 31, 2012

	<u>2012</u>	<u>2011</u>
SEWER CAPITAL FUND ASSETS		
Capital assets		
Land	\$ 57,013	60,213
Buildings	2,976,245	2,976,245
Accumulated Depreciation	<u>(1,765,951)</u>	<u>(1,673,072)</u>
	1,210,294	1,303,173
Machinery & Equipment	2,369,933	2,319,013
Accumulated Depreciation	<u>(1,227,506)</u>	<u>(1,121,644)</u>
	1,142,427	1,197,369
Engineered Structures	6,402,242	6,286,955
Accumulated Depreciation	<u>(4,899,348)</u>	<u>(4,771,303)</u>
	1,502,894	1,515,652
Due From General Revenue Fund	<u>3,373</u>	<u>3,373</u>
TOTAL ASSETS	\$ <u>3,916,001</u>	\$ <u>4,079,780</u>

SEWER CAPITAL FUND LIABILITIES AND EQUITY

Debenture Debt (Note 6)	\$ 334,810	\$ 394,248
Temporary Borrowing - MFA	0	0
Lease agreements	-	7,801
Due to Sewer Utility Revenue Fund	8,350	11,550
Equity in Capital assets	<u>3,572,841</u>	<u>3,666,181</u>
	\$ <u>3,916,001</u>	\$ <u>4,079,780</u>

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
OASIS/RIVERVALE SEWER UTILITY CAPITAL FUND
STATEMENT OF FINANCIAL POSITION
December 31, 2012

	<u>2012</u>	<u>2011</u>
ASSETS		
Land	\$ 0	\$ 0
Buildings	24,439	24,439
Accumulated Depreciation	<u>(19,551)</u>	<u>(19,062)</u>
	4,888	5,377
Machinery & Equipment	90,485	73,755
Accumulated Depreciation	<u>(20,840)</u>	<u>(73,755)</u>
	69,645	0
Engineered Structures	1,168,592	1,168,592
Accumulated Depreciation	<u>(934,874)</u>	<u>(911,502)</u>
	233,718	257,090
TOTAL ASSETS	\$ <u>308,251</u>	\$ <u>262,467</u>
LIABILITY AND EQUITY		
Payables		
Oasis/Rivervale Sewer Utility Revenue Fund	\$ 410	\$ 410
Debenture debt (Note 6)		
Issued by Regional District	0	0
Equity in capital assets	<u>307,841</u>	<u>262,057</u>
TOTAL LIABILITY AND EQUITY	\$ <u>308,251</u>	\$ <u>262,467</u>

**REGIONAL DISTRICT OF KOOTENAY BOUNDARY
BEAVER VALLEY WATER UTILITY REVENUE FUND
STATEMENT OF FINANCIAL POSITION
December 31, 2012**

ASSETS

	<u>2012</u>	<u>2011</u>
Accounts Receivable from other governments	\$ 29,507	\$ 20,267
Municipal Finance Authority debt reserve fund (Note 4)	136,673	135,603
Advance to General Revenue Fund	147,452	72,350
Due From Beaver Valley Water Utility Capital Fund	<u>236,567</u>	<u>236,567</u>
	<u>\$ 550,199</u>	<u>\$ 464,787</u>

LIABILITIES

Municipal Finance Authority debt reserve fund (Note 4)	\$ 136,673	\$ 135,603
Accounts Payable to local government	356,689	236,931
Due to General Revenue Fund	-	-
Accrued Interest Payable	<u>20,147</u>	<u>20,147</u>
	513,509	392,681

FUND SURPLUS (DEFICIT)

Fund surplus (deficit)	<u>36,690</u>	<u>72,106</u>
	<u>\$ 550,199</u>	<u>\$ 464,787</u>

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
BEAVER VALLEY WATER UTILITY REVENUE FUND
STATEMENT OF FINANCIAL ACTIVITIES
December 31, 2012

	2012 Budget	2012 Actual	2010 Actual
REVENUE			
Sale of services	\$ 314,104	\$ 322,199	\$ 312,835
Grants in lieu of taxes	200	193	202
Transfer From Water Utility Capital	-	-	-
Transfer From Reserve Fund	160,000	100,000	343,000
Transfer From Equity	-	183,523	192,075
Parcel taxes	-	-	-
electoral area tax levy	136,800	136,800	136,350
member municipalities	352,350	352,350	339,300
	<u>\$ 963,454</u>	<u>\$ 1,095,065</u>	<u>\$ 1,323,762</u>
EXPENDITURE			
Salaries and benefits	\$ 39,500	\$ 39,761	\$ 50,022
Debt charges - principal	120,490	120,490	120,490
Debt charges - interest	131,408	131,408	131,408
Insurance	7,450	7,450	6,453
Board fee	20,339	20,339	5,220
Utilities	5,610	3,884	4,289
Miscellaneous	35,700	48,259	29,022
Water licence	900	546	843
Purification & treatment	288,750	334,453	270,832
Transmission & Distribution	39,800	50,677	53,605
Pumping	17,950	13,719	14,174
Hydrant Maintenance	21,950	16,973	20,104
Service of supply	-	-	-
Repairs and Maintenance	44,150	45,668	29,501
Expenditures Capitalized	172,000	105,602	199,221
Amortization Expense	-	183,523	192,075
Transfers to reserve fund	81,813	-	-
Transfers to local governments	7,750	7,729	7,500
	<u>1,035,560</u>	<u>1,130,481</u>	<u>1,134,759</u>
 EXCESS REVENUE (EXPENDITURE)	 (72,106)	 (35,416)	 189,003
SURPLUS (DEFICIT) BEGINNING	<u>72,106</u>	<u>72,106</u>	<u>(116,897)</u>
 SURPLUS (DEFICIT) ENDING	 <u>\$ -</u>	 <u>\$ 36,690</u>	 <u>\$ 72,106</u>

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
COLUMBIA GARDENS WATER UTILITY REVENUE FUND
STATEMENT OF FINANCIAL POSITION
December 31, 2012

ASSETS

	<u>2012</u>	<u>2011</u>
Advance to General Revenue Fund	\$ <u>19,283</u>	\$ <u>12,111</u>
	\$ <u><u>19,283</u></u>	\$ <u><u>12,111</u></u>

LIABILITIES AND FUND SURPLUS (DEFICIT)

Advance from General Revenue Fund	\$ <u>-</u>	\$ <u>-</u>
Fund surplus (deficit)	\$ <u>19,283</u>	\$ <u>12,111</u>
	\$ <u><u>19,283</u></u>	\$ <u><u>12,111</u></u>

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
COLUMBIA GARDENS WATER UTILITY REVENUE FUND
STATEMENT OF FINANCIAL ACTIVITIES
December 31, 2012

	2012 Budget	2012 Actual	2011 Actual
REVENUE			
Sale of Services	\$ 4,328	\$ 4,361	\$ 4,090
Conditional transfers from electoral area tax levy	30,066	30,066	29,899
Provincial Water Grant	-	-	10,000
Federal Government Water Improvement Grant	-	-	-
Transfer From Equity	-	52,489	52,489
Transfer From Reserve Fund	-	-	-
	<u>\$ 34,394</u>	<u>\$ 86,916</u>	<u>\$ 96,478</u>
EXPENDITURE			
Insurance	\$ 3,100	\$ 2,140	\$ 2,378
Board Fee	2,061	2,061	2,016
Utilities	10,000	8,771	9,520
Professional Fees	-	-	-
Operations and Maintenance	21,344	14,283	7,990
Interest Expense	-	-	-
Capital Expenditure	10,000	-	-
Amortization Expense	-	52,489	52,489
Contribution to Reserve	-	-	5,600
	<u>46,505</u>	<u>79,744</u>	<u>79,993</u>
 EXCESS REVENUE (EXPENDITURE)	 (12,111)	 7,172	 16,485
SURPLUS (DEFICIT) BEGINNING	<u>12,111</u>	<u>12,111</u>	<u>(4,374)</u>
SURPLUS (DEFICIT) ENDING	<u>\$ -</u>	<u>\$ 19,283</u>	<u>\$ 12,111</u>

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
RIVERVALE WATER & STREET LIGHTING UTILITY REVENUE FUND
STATEMENT OF FINANCIAL POSITION
December 31, 2012

ASSETS

	<u>2011</u>	<u>2011</u>
Advance to General Revenue Fund	\$ 34,681	\$ 649
Accounts Receivable - Rivervale Water Users	<u>2,442</u>	<u>3,153</u>
	<u>\$ 37,123</u>	<u>\$ 3,802</u>

LIABILITIES AND FUND SURPLUS (DEFICIT)

Advance from General Revenue Fund	\$	\$
Fund surplus (deficit)	<u>37,123</u>	<u>3,802</u>
	<u>\$ 37,123</u>	<u>\$ 3,802</u>

**REGIONAL DISTRICT OF KOOTENAY BOUNDARY
RIVERVALE WATER & STREET LIGHTING UTILITY REVENUE FUND
STATEMENT OF FINANCIAL ACTIVITIES
December 31, 2012**

	<u>2012 Budget</u>	<u>2012 Actual</u>	<u>2011 Actual</u>
REVENUE			
Sale of Services	\$ 142,398	\$ 142,053	\$ 139,651
Conditional transfers from electoral area tax levy	-	-	-
Miscellaneous	20,000	50	71,559
Federal Government Water Improvement Grant	200,000	-	-
Transfer From Equity	-	5,606	4,168
Transfer From Reserve Fund	10,000	10,000	-
	<u>\$ 372,398</u>	<u>\$ 157,709</u>	<u>\$ 215,378</u>
EXPENDITURE			
Insurance	\$ 500	\$ 181	\$ 250
Board Fee	7,061	7,061	6,320
Utilities	5,650	5,070	5,254
Professional Fees	7,500	1,187	-
Operations and Maintenance	135,489	83,712	124,084
Interest Expense	-	-	-
Capital Expenditure	120,000	21,571	-
Amortization Expense	-	5,606	4,168
Contribution to Reserve	100,000	-	71,500
	<u>376,200</u>	<u>124,388</u>	<u>211,576</u>
 EXCESS REVENUE (EXPENDITURE)	 (3,802)	 33,321	 3,802
SURPLUS (DEFICIT) BEGINNING	<u>3,802</u>	<u>3,802</u>	<u>-</u>
SURPLUS (DEFICIT) ENDING	<u>\$ -</u>	<u>\$ 37,123</u>	<u>\$ 3,802</u>

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
BEAVER VALLEY WATER UTILITY CAPITAL FUND
STATEMENT OF FINANCIAL POSITION
December 31, 2012

	<u>2012</u>	<u>2011</u>
ASSETS		
Receivable		
General Revenue Fund	\$ 488,452	\$ 488,452
General Capital Fund	<u>1,550</u>	<u>1,550</u>
	490,002	490,002
Non Financial Assets		
Land	150,074	150,074
Buildings	1,030,652	1,030,652
Accumulated Depreciation	<u>(272,764)</u>	<u>(252,151)</u>
	757,888	778,501
Machinery and Equipment	1,130,301	1,130,301
Accumulated Depreciation	<u>(592,548)</u>	<u>(558,000)</u>
	537,753	572,301
Engineered Structures	6,284,847	6,179,246
Accumulated Depreciation	<u>(1,466,729)</u>	<u>(1,338,367)</u>
	4,818,118	4,840,879
	<u>\$ 6,753,835</u>	<u>\$ 6,831,757</u>
LIABILITY AND EQUITY		
Due to Water Utility Revenue Fund	\$ 236,567	\$ 236,567
Debenture Debt (Note 6)		
Issued by MFA	1,394,653	1,566,803
Equity in Capital Assets	<u>5,122,615</u>	<u>5,028,387</u>
	<u>\$ 6,753,835</u>	<u>\$ 6,831,757</u>

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
COLUMBIA GARDENS WATER UTILITY CAPITAL FUND
STATEMENT OF FINANCIAL POSITION
December 31, 2012

	<u>2012</u>	<u>2011</u>
ASSETS		
Non Financial Assets		
Land	\$ 5,707	\$ 5,707
Buildings	199,174	199,174
Accumulated Depreciation	<u>(19,918)</u>	<u>(13,278)</u>
	179,256	185,896
Machinery & Equipment	328,731	328,731
Accumulated Depreciation	<u>(32,873)</u>	<u>(21,916)</u>
	295,858	306,815
Engineered Structures	1,744,609	1,744,609
Accumulated Depreciation	<u>(129,589)</u>	<u>(94,697)</u>
	1,615,020	1,649,912
Work In Progress	-	-
Advance to General Revenue Fund	1,907	1,907
	<u>\$ 2,097,748</u>	<u>\$ 2,150,237</u>
LIABILITY AND EQUITY		
Temporary Borrowing	\$ 0	\$ 0
Due to General Revenue	0	0
Equity in Capital Assets	2,097,748	2,150,237
	<u>\$ 2,097,748</u>	<u>\$ 2,150,237</u>

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
RIVERVALE WATER & STREET LIGHTING UTILITY - CAPITAL FUND
STATEMENT OF FINANCIAL POSITION
December 31, 2012

ASSETS	<u>2012</u>	<u>2011</u>
Non Financial Assets		
Land	\$ 30,200	\$ 30,200
Buildings	14,650	14,650
Accumulated Depreciation	<u>(10,520)</u>	<u>(10,031)</u>
	4,130	4,619
Machinery & Equipment	31,271	9,700
Accumulated Depreciation	<u>(4,209)</u>	<u>(1,386)</u>
	27,062	8,314
Engineered Structures	114,715	114,715
Accumulated Depreciation	<u>(45,239)</u>	<u>(42,944)</u>
	69,476	71,771
Advance to General Revenue Fund	-	-
	<u>\$ 130,868</u>	<u>\$ 114,904</u>

LIABILITY AND EQUITY

Temporary Borrowing	\$ -	\$ -
Due to General Revenue	-	-
Equity in Capital Assets	130,868	114,904
	<u>\$ 130,868</u>	<u>\$ 114,904</u>

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
EAST END TRANSIT UTILITY REVENUE FUND
STATEMENT OF FINANCIAL POSITION
December 31, 2012

ASSETS

	<u>2012</u>	<u>2011</u>
Advance to General Revenue Fund	\$ 267,584	\$ 108,187
	<u>\$ 267,584</u>	<u>\$ 108,187</u>

LIABILITIES AND FUND SURPLUS (DEFICIT)

Due to General Revenue Fund	\$ -	\$ -
Fund Surplus (Deficit)	267,584	108,187
	<u>\$ 267,584</u>	<u>\$ 108,187</u>

**REGIONAL DISTRICT OF KOOTENAY BOUNDARY
EAST END TRANSIT UTILITY REVENUE FUND
STATEMENT OF FINANCIAL ACTIVITIES
December 31, 2012**

REVENUE	2012 Budget	2012 Actual	2011 Actual
Sales of services	\$ 366,043	\$ 340,475	\$ 335,359
Grants in lieu of taxes	2,500	3,407	2,877
Transfer From Reserves (Gas Tax)	-	-	-
Conditional transfers from electoral area tax levy	298,068	298,068	244,707
Conditional transfers from member municipalities	861,362	861,362	750,353
	\$ 1,527,973	\$ 1,503,312	\$ 1,333,296

EXPENDITURE

Contracted services	\$ 1,591,123	\$ 1,298,878	\$ 1,216,136
Board fee	45,037	45,037	44,052
Transfer To Reserves	-	-	-
Miscellaneous	-	-	-
	\$ 1,636,160	\$ 1,343,915	\$ 1,260,188

EXCESS REVENUE (EXPENDITURE)	\$ (108,187)	\$ 159,397	\$ 73,108
SURPLUS (DEFICIT) BEGINNING	108,187	108,187	35,079
SURPLUS (DEFICIT) ENDING	<u>\$ -</u>	<u>\$ 267,584</u>	<u>\$ 108,187</u>

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
BOUNDARY TRANSIT UTILITY REVENUE FUND
STATEMENT OF FINANCIAL POSITION
December 31, 2012

ASSETS

	<u>2012</u>	<u>2011</u>
Cash in Bank	\$ -	\$ -
Accounts Receivable	-	-
Advance to General Revenue Fund	<u>18,854</u>	<u>11,380</u>
	<u>\$ 18,854</u>	<u>\$ 11,380</u>

LIABILITIES AND FUND SURPLUS (DEFICIT)

Due To General Revenue Fund	\$ -	\$ -
Fund surplus (deficit)	<u>18,854</u>	<u>11,380</u>
	<u>\$ 18,854</u>	<u>\$ 11,380</u>

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
BOUNDARY TRANSIT UTILITY REVENUE FUND
STATEMENT OF FINANCIAL ACTIVITIES
December 31, 2012

REVENUE	<u>2012 Budget</u>	<u>2012 Actual</u>	<u>2011 Actual</u>
Sale of Services	\$ 9,074	\$ 9,465	\$ 8,808
Grants in lieu of taxes	150	77	38
Conditional transfers from electoral area tax levy	23,283	23,283	22,779
Conditional transfers from member municipalities	<u>26,132</u>	<u>26,132</u>	<u>25,805</u>
	<u>\$ 58,639</u>	<u>\$ 58,957</u>	<u>\$ 57,430</u>
EXPENDITURE			
Contracted services	\$ 58,628	\$ 50,091	\$ 44,771
Board fee	1,392	1,392	1,392
Miscellaneous	<u>10,000</u>	<u>-</u>	<u>-</u>
	<u>70,020</u>	<u>51,483</u>	<u>46,163</u>
EXCESS REVENUE (EXPENDITURE)	(11,381)	7,474	11,267
SURPLUS (DEFICIT) BEGINNING	<u>11,381</u>	<u>11,380</u>	<u>113</u>
SURPLUS (DEFICIT) ENDING	<u>\$ -</u>	<u>\$ 18,854</u>	<u>\$ 11,380</u>

**REGIONAL DISTRICT OF KOOTENAY BOUNDARY
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
EXPENDITURES PRESENTED BY ECONOMIC OBJECT
December 31, 2012**

SCHEDULE 1

REVENUE	2012 Budget	2012 Actual	2011 Actual
From Own Sources:			
Grants in lieu of taxes	\$ 1,111,858	\$ 1,132,082	\$ 1,076,357
Services provided to other governments	425,000	247,927	318,745
Sale of Services	4,462,250	4,621,971	3,951,502
Other revenue	937,473	772,845	1,082,583
Gain on sale of assets	0	259,800	0
From Other Sources:			
Electoral area tax levy	8,819,443	8,703,302	8,493,304
Member municipalities	9,140,504	9,140,504	8,832,428
Other governments	1,180,243	1,376,200	3,370,156
	<u>26,076,771</u>	<u>26,254,631</u>	<u>27,125,075</u>
EXPENDITURE			
Salaries and benefits	\$ 8,784,822	\$ 8,423,755	\$ 8,248,932
Office and supplies	426,970	388,162	453,354
Debt interest charges	577,216	555,357	548,143
Insurance	268,912	262,891	252,303
Director remuneration and expense	435,949	375,676	318,060
Utilities	941,428	862,373	874,117
Professional fees	484,694	358,168	375,659
Equipment rentals	52,481	34,566	38,001
Repair and maintenance	2,298,156	2,027,434	1,984,996
Vehicle	710,340	260,762	116,104
Contracted services	5,710,706	5,045,664	4,913,087
Travel and training	443,569	352,746	388,282
Grants to other programs	1,694,365	1,721,129	3,692,710
Miscellaneous	285,516	266,713	180,667
Transfers to local governments	1,112,516	1,085,878	1,070,571
Amortization Expense	0	1,964,777	2,026,226
	<u>24,227,640</u>	<u>23,986,051</u>	<u>25,481,212</u>
EXCESS REVENUE (EXPENDITURE)	<u>\$ 1,849,131</u>	<u>\$ 2,268,580</u>	<u>\$ 1,643,863</u>
 Fund Balances at Beginning of Year	 <u>1,234,945</u>	 <u>40,770,062</u>	 <u>39,126,199</u>
 Fund Balances at End of Year	 <u>\$ 3,084,076</u>	 <u>\$ 43,038,642</u>	 <u>\$ 40,770,062</u>

**REGIONAL DISTRICT OF KOOTENAY BOUNDARY
COMBINED STATEMENT OF SURPLUS
December 31, 2012**

SCHEDULE 2

	General Operating		Sewer		Water Utility		Urban Transit		2012 Total		2011 Total	
Balance, beginning of year	\$	545,751	\$	122,109	\$	88,019	\$	119,567	\$	875,446	\$	627,350
Excess revenue (expenditure)		682,851		116,970		5,077		166,871		971,769		248,096
	\$	1,228,602	\$	239,079	\$	93,096	\$	286,438	\$	1,847,215	\$	875,446

**REGIONAL DISTRICT OF KOOTENAY BOUNDARY
COMBINED STATEMENT OF EQUITY IN CAPITAL ASSETS
December 31, 2012**

SCHEDULE 3

	General Capital Fund	Sewer Capital Fund	Water Capital Fund	2012 Total	2011 Total
Balance, beginning of year	\$ 21,461,730	\$ 3,928,238	\$ 7,293,528	\$ 32,683,496	\$ 31,464,280
Add:					
Assets acquired					
By gov't grants or transfers from other funds	1,586,048	238,253	21,571	1,845,872	2,396,796
Advances from Member Municipalities	-	-	-	-	-
Advances from Other Funds	-	-	105,601	105,601	199,221
Gain on disposal of assets	13,000	246,800	-	259,800	-
Retirement of debentures from revenue fund	438,182	50,808	120,490	609,480	484,544
Retirement of temporary borrowing	1,013,471	-	-	1,013,471	1,824,732
Actuarial adjustment to Debenture Sinking Fund	121,589	8,630	51,659	181,878	152,865
Repayment of lease agreements	505,509	7,801	-	513,310	475,738
	3,677,799	552,292	299,321	4,529,412	5,533,896
Deduct:					
Loss on disposal of assets	-	-	-	-	-
Amortization Expense	1,370,111	353,048	241,618	1,964,777	2,026,228
Debentures issued	350,000	-	-	350,000	1,500,000
Increase in temporary borrowing - MFA	-	-	-	-	663,182
Increase in borrowing - Other Long term Debt	-	-	-	-	-
Advances to Other Funds	-	246,800	-	246,800	-
New liabilities under agreement	-	-	-	-	-
New lease obligation	587,830	-	-	587,830	125,270
	2,307,941	599,848	241,618	3,149,407	4,314,680
Balance, end of year	\$ 22,831,588	\$ 3,880,682	\$ 7,351,231	\$ 34,063,501	\$ 32,683,496
Equity in capital assets is comprised of the following:					
Financial equity	\$ (2,280)	\$ (5,387)	\$ 255,342	\$ 247,675	\$ 231,475
Physical equity	22,833,868	3,886,069	7,095,889	33,815,826	32,452,021
	\$ 22,831,588	\$ 3,880,682	\$ 7,351,231	\$ 34,063,501	\$ 32,683,496

**REGIONAL DISTRICT OF KOOTENAY BOUNDARY
SCHEDULE OF DEBENTURE DEBT
FOR THE YEAR ENDED DECEMBER 31, 2012
MUNICIPAL FINANCE AUTHORITY OF BRITISH COLUMBIA DEBENTURE ISSUES**

SCHEDULE 4

MFA ISSUE NO.	BYLAW NO.	PURPOSE	TERM IN YEARS	DATE OF ISSUE	DATE OF MATURITY	BALANCE OUTSTANDING AT DECEMBER 31, 2011	ISSUED IN 2012	SINKING FUND DEPOSITS IN 2012	ACTUARIAL ADDITIONS IN 2012	BALANCE OUTSTANDING AT DECEMBER 31, 2012
63	903	Village of Midway	15	June 1, 1996	June 1, 2001	112,213	-	9,768	10,540	91,905
66	981	City of Rossland	25	November 5, 1997	November 5, 2022	366,582	-	13,032	12,771	340,779
68	1001	City of Rossland	25	March 24, 1998	March 24, 2023	1,257,739	-	41,905	37,113	1,178,721
69	1012	McKelvey Creek Refuse Disposal Site	15	Sept 24, 1998	Sept 24, 2013	179,140	-	46,342	41,043	91,755
70	1059	City of Grand Forks	20	March 24, 1999	June 1, 2019	101,226	-	6,495	4,287	90,444
71	1053	Central Sub Region Waste Management	15	October 7, 1999	Dec 1, 2014	143,692	-	27,394	16,398	97,900
72	1053	Central Sub Region Waste Management	15	Aug 14, 2000	June 1, 2015	85,031	-	12,452	7,424	65,155
74	1143	City of Trail	25	April 4, 2001	June 1, 2026	552,347	-	15,714	9,883	526,750
75	1158	City of Greenwood	20	October 2, 2001	Dec 1, 2021	94,491	-	4,612	2,901	86,978
77	1162	City of Trail	25	April 9, 2002	June 1, 2027	2,076,209	-	56,572	31,189	1,988,448
79	1200	Beaver Valley Water Supply Utility	15	March 31, 2003	Dec 3, 2012	445,978	-	37,074	17,701	391,203
81	1207	Village of Midway	20	April 22, 2004	April 22, 2024	124,371	-	4,990	2,031	117,350
81	1218	Beaver Valley Water Supply Utility	15	April 22, 2004	April 22, 2019	1,120,825	-	83,416	33,959	1,003,450
85	1230	Regional Waste Management	10	October 25, 2004	Dec 2, 2014	238,054	-	53,666	21,847	162,541
95	1276	Village of Midway	20	October 13, 2005	October 13, 2025	128,402	-	5,548	1,472	121,382
95	1281	City of Trail	20	October 13, 2005	October 13, 2025	1,699,540	-	72,134	19,138	1,578,268
95	1282	Regional Waste Management	10	October 13, 2005	October 13, 2015	358,027	-	66,633	17,679	273,715
102	1342	Regional Waste Management	10	November 2, 2007	December 13, 2017	397,480	-	51,224	8,701	337,565
102	1342	Columbia Pollution Control Plant	10	November 2, 2007	December 13, 2017	394,248	-	50,807	8,630	334,811
104	1383	Village of Montrose	5	November 20, 2008	November 20, 2013	61,432	-	26,771	3,343	31,318
104	1388	City of Trail	20	November 20, 2008	November 20, 2028	1,521,791	-	57,089	7,128	1,457,574
104	1384	Grand Forks Aquatic Centre	20	November 20, 2008	November 20, 2028	1,342,757	-	50,373	6,290	1,286,094

INTEREST PAYMENTS IN 2012	ACCRUED INTEREST IN 2012	TOTAL INTEREST IN 2012
9,890	796	10,486
29,981	4,800	34,581
93,000	24,970	117,970
42,500	11,411	53,911
6,172	507	6,679
17,325	1,424	18,749
7,875	647	8,522
22,875	1,880	24,755
4,651	382	5,033
82,350	6,768	89,118
43,928	3,370	47,298
8,019	1,538	9,557
87,480	16,777	104,257
33,581	2,668	36,249
6,889	1,491	8,380
89,572	19,387	108,959
33,360	7,220	40,580
29,643	2,437	32,080
29,402	2,417	31,819
6,308	708	7,016
87,550	9,834	97,384
77,250	8,677	85,927

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
SCHEDULE OF DEBENTURE DEBT
FOR THE YEAR ENDED DECEMBER 31, 2012
MUNICIPAL FINANCE AUTHORITY OF BRITISH COLUMBIA DEBENTURE ISSUES

SCHEDULE 4

MFA ISSUE NO.	BYLAW NO.	PURPOSE	TERM IN YEARS	DATE OF ISSUE	DATE OF MATURITY	BALANCE OUTSTANDING AT DECEMBER 31, 2011	ISSUED IN 2012	SINKING FUND DEPOSITS IN 2012	ACTUARIAL ADDITIONS IN 2012	BALANCE OUTSTANDING AT DECEMBER 31, 2012
106	1863	City of Grand Forks	10	October 13, 2009	October 13, 2019	415,043	-	41,646	3,398	369,999
106	812	City of Greenwood	10	October 13, 2009	October 13, 2019	107,911	-	10,628	883	96,200
110	1420	Greenwood Fire Service	25	April 8, 2010	April 8, 2032	209,837	-	5,163	208	204,468
112	1887	City of Grand Forks	15	October 2, 2010	October 2, 2025	66,504	-	3,496	140	62,668
112	728	Village of Warfield	15	October 2, 2010	October 2, 2025	1,425,088	-	74,912	2,998	1,347,180
116	1421	Regional Waste Management	10	April 4, 2011	April 4, 2021	1,500,000	-	124,936	-	1,375,064
117	2344	City of Rossland	20	October 12, 2011	October 12, 2031	1,453,350	-	48,806	-	1,404,544
118		Christina Lake Fire Service	20			-	350,000	-	-	350,000

INTEREST PAYMENTS IN 2012	ACCRUED INTEREST IN 2012	TOTAL INTEREST IN 2012
20,650	4,469	25,119
5,369	1,162	6,531
9,675	2,227	11,902
2,611	615	3,226
55,950	13,183	69,133
63,000	15,189	78,189
47,234	10,353	57,587
5,950	2,641	8,591

TOTAL MFA DEBENTURE ISSUES	17,949,308	350,000	1,103,798	331,091	16,864,419
----------------------------	------------	---------	-----------	---------	------------

1,059,840	179,748	1,239,588
-----------	---------	-----------

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS

For the Year Ended December 31, 2012

SCHEDULE 5

COST	Land	Building	Machinery & Equipment	Land Improvements	Work In Progress	Engineered Structures			2012 Total	2011 Total
						Water	Sewer	Work in Progress		
Opening Balance	\$ 5,629,025	\$ 24,846,168	\$ 19,419,023	\$ 4,215,524	\$ 45,222	\$ 8,038,570	\$ 7,455,547	\$ -	\$ 69,649,079	\$ 67,052,351
Add: Additions	-	161,233	1,510,760	58,592	-	105,601	115,287	-	1,951,473	2,646,210
Less: Disposals or Write-downs	3,200	46,199	255,922	-	-	-	-	-	305,321	49,482
Closing Balance	5,625,825	24,961,202	20,673,861	4,274,116	45,222	8,144,171	7,570,834	-	71,295,231	69,649,079
ACCUMULATED AMORTIZATION										
Opening Balance	-	7,621,846	10,770,950	1,141,488	-	1,476,008	5,682,805	-	26,693,097	24,666,160
Add: Additions	-	-	-	-	-	-	-	-	-	50,193
Add: Amortization	-	599,443	928,500	119,868	-	165,549	151,417	-	1,964,777	2,026,226
Less: Acc. Amortization on Disposals	-	46,199	255,922	-	-	-	-	-	302,121	49,482
Closing Balance	-	8,175,090	11,443,528	1,261,356	-	1,641,557	5,834,222	-	28,355,753	26,693,097
Net Book Value for year ended										
December 31, 2012	\$ 5,625,825	\$ 16,786,112	\$ 9,230,333	\$ 3,012,760	\$ 45,222	\$ 6,502,614	\$ 1,736,612	\$ -	\$ 42,939,478	
Net Book Value, year ended										
December 31, 2011	\$ 5,629,025	\$ 17,224,322	\$ 8,648,073	\$ 3,074,036	\$ 45,222	\$ 6,562,562	\$ 1,772,742	\$ -		\$ 42,955,982

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
GENERAL REVENUE FUND
SCHEDULE OF FINANCIAL ACTIVITY BY FUNCTION
December 31, 2012

SCHEDULE 6

		2012 Budget General Government Services 001	2012 Actual General Government Services 001
REVENUE			
1	Grants in lieu of taxes	\$ 1,088,288	\$ 1,090,181
2	Services provided to other governments	11,500	11,500
3	Sale of services	60,080	59,580
	Proceeds from sale of assets	-	-
4	Other revenue	210,341	217,180
	Transfers from:		
5	electoral area tax levy	413,308	413,308
6	member municipalities	440,047	440,047
7	other governments	201,940	200,375
8	reserve fund	35,000	26,900
9	capital fund	-	-
	debenture issue	-	-
10	equity account	-	62,055
		<u>\$ 2,460,504</u>	<u>\$ 2,521,126</u>
EXPENDITURE			
11	Salaries and benefits	\$ 997,045	\$ 932,973
12	Office and supplies	69,481	75,529
13	Debt charges - principal	751,156	751,156
14	Debt charges - interest	69,892	57,024
15	Debt charges - lease	-	-
16	Insurance	89,557	89,579
17	Director remuneration and expense	323,862	278,286
18	Board fee	(571,614)	(571,614)
19	Utilities	19,000	18,053
20	Professional fees	380,171	319,186
21	Equipment rentals	28,231	26,783
22	Repair and maintenance	140,544	123,455
23	Vehicle	28,300	16,790
24	Contracted services	16,944	16,122
25	Travel and training	30,675	25,593
26	Grants to other programs	-	-
27	Miscellaneous	99,647	108,115
28	Expenditures capitalized	50,000	26,874
	Amortization expense	-	62,055
	Transfers to:		
29	Reserve fund	63,712	73,636
30	local governments	-	-
		<u>\$ 2,586,603</u>	<u>\$ 2,429,595</u>
EXCESS REVENUE (EXPENDITURE)		(126,099)	91,531
SURPLUS (DEFICIT) BEGINNING OF YEAR		<u>126,099</u>	<u>78,077</u>
SURPLUS (DEFICIT) END OF YEAR		<u>\$ -</u>	<u>\$ 169,608</u>

2012 Budget Electoral Area Administration 002	2012 Actual Electoral Area Administration 002	2012 Budget Electoral Area Grant-in Aid 003	2012 Actual Electoral Area Grant-in Aid 003	2012 Budget Building and Plumbing Inspection 004	2012 Actual Building and Plumbing Inspection 004	
\$ 50	\$ 142	\$ -	\$ -	\$ 1,500	\$ 1,704	1
342,000	140,690	-	-	-	-	2
-	-	-	-	88,128	87,639	3
-	-	-	-	500	415	4
200,488	200,488	242,129	242,129	439,001	322,860	5
-	-	-	-	402,198	402,198	6
40,000	40,000	-	-	-	-	7
-	-	-	-	42,000	116,141	8
-	-	-	-	-	-	9
-	-	-	-	-	45,656	10
<u>\$ 582,538</u>	<u>\$ 381,320</u>	<u>\$ 242,129</u>	<u>\$ 242,129</u>	<u>\$ 973,327</u>	<u>\$ 976,613</u>	
\$ -	\$ -	\$ -	\$ -	\$ 787,787	\$ 749,766	11
10,500	1,454	-	-	53,865	25,867	12
-	-	-	-	-	-	13
-	-	-	-	-	-	14
-	-	-	-	-	-	15
-	-	-	-	-	-	16
112,087	97,390	-	-	-	-	17
17,200	17,200	8,229	8,229	25,837	25,837	18
-	-	-	-	16,750	10,241	19
-	-	-	-	5,000	1,372	20
-	-	-	-	3,500	-	21
-	-	-	-	71,443	71,443	22
19,305	19,305	-	-	48,950	30,277	23
92,000	86,978	-	-	-	-	24
59,550	48,601	-	-	27,250	15,899	25
250,000	55,690	258,510	222,563	-	-	26
-	-	-	-	-	-	27
-	-	-	-	42,000	-	28
-	-	-	-	-	45,656	
-	-	-	-	1,710	1,710	29
-	-	-	-	-	-	30
<u>\$ 560,642</u>	<u>\$ 326,618</u>	<u>\$ 266,739</u>	<u>\$ 230,792</u>	<u>\$ 1,084,092</u>	<u>\$ 978,068</u>	
21,896	54,702	(24,610)	11,337	(110,765)	(1,455)	
(21,896)	(21,896)	24,610	24,609	110,765	110,765	
<u>\$ -</u>	<u>\$ 32,806</u>	<u>\$ -</u>	<u>\$ 35,946</u>	<u>\$ -</u>	<u>\$ 109,310</u>	

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
GENERAL REVENUE FUND
SCHEDULE OF FINANCIAL ACTIVITY BY FUNCTION
December 31, 2012

SCHEDULE 6

REVENUE		2012 Budget Planning and Development 005	2012 Actual Planning and Development 005
1	Grants in lieu of taxes	\$ 750	\$ 1,342
2	Services provided to other governments	-	-
3	Sale of services	29,500	29,091
	Proceeds from sale of assets		
4	Other revenue	15,500	13,500
	Transfers from:		
5	electoral area tax levy	581,501	581,501
6	member municipalities	93,599	93,599
7	other governments	-	-
8	reserve fund	36,400	36,400
9	capital fund	-	-
	debenture issue	-	-
10	equity account	-	28,461
		<u>\$ 757,250</u>	<u>\$ 783,894</u>
EXPENDITURE			
11	Salaries and benefits	\$ 552,425	\$ 528,979
12	Office and supplies	26,350	28,531
13	Debt charges - principal	-	-
14	Debt charges - interest	-	-
15	Debt charges - lease	-	-
16	Insurance	-	-
17	Director remuneration and expense	-	-
18	Board fee	41,370	41,370
19	Utilities	-	-
20	Professional fees	10,000	767
21	Equipment rentals	-	-
22	Repair and maintenance	48,053	48,053
23	Vehicle	12,375	12,375
24	Contracted services	83,140	73,975
25	Travel and training	10,000	7,102
26	Grants to other programs	-	-
27	Miscellaneous	-	-
28	Expenditures capitalized	-	-
	Amortization expense		28,461
	Transfers to:		
29	Reserve fund	6,795	6,795
30	local governments	-	-
		<u>\$ 790,508</u>	<u>\$ 776,408</u>
EXCESS REVENUE (EXPENDITURE)		(33,258)	7,486
SURPLUS (DEFICIT) BEGINNING OF YEAR		<u>33,258</u>	<u>24,742</u>
SURPLUS (DEFICIT) END OF YEAR		<u>\$ -</u>	<u>\$ 32,228</u>

2012 Budget Feasibility Studies 006	2012 Actual Feasibility Studies 006	2012 Budget Reg Economic Development 007	2012 Actual Reg Economic Development 007	2012 Budget Police Based Victims' Services 009	2012 Actual Police Based Victims' Services 009	
\$ 100	\$ 117	\$ -	\$ -	\$ 200	\$ 164	1
-	-	-	-	-	-	2
-	-	-	-	-	-	3
5,000	-	-	-	-	30	4
19,793	19,793	-	-	12,302	12,302	5
21,075	21,075	-	-	35,554	35,554	6
-	-	-	-	47,832	47,832	7
-	-	-	-	8,452	8,452	8
-	-	-	-	-	-	9
-	-	-	-	-	-	10
<u>\$ 45,968</u>	<u>\$ 40,985</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 104,340</u>	<u>\$ 104,334</u>	
\$ -	\$ -	\$ -	\$ -	\$ 94,980	\$ 89,780	11
-	-	-	-	1,090	752	12
-	-	-	-	-	-	13
-	-	-	-	-	-	14
-	-	-	-	-	-	15
-	-	-	-	-	-	16
-	-	-	-	-	-	17
1,392	1,392	-	-	1,248	1,248	18
-	-	-	-	1,500	1,249	19
-	-	-	-	-	-	20
-	-	-	-	-	-	21
-	-	-	-	-	-	22
-	-	-	-	-	-	23
-	-	-	-	-	-	24
-	-	-	-	5,800	3,751	25
42,833	13,466	-	-	-	-	26
-	-	-	-	-	-	27
-	-	-	-	-	-	28
-	-	-	-	1,270	1,270	29
-	-	-	-	-	-	30
<u>\$ 44,225</u>	<u>\$ 14,858</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105,888</u>	<u>\$ 98,050</u>	
1,743	26,127	-	-	(1,548)	6,284	
(1,743)	(1,743)	-	-	1,548	1,550	
<u>\$ -</u>	<u>\$ 24,384</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,834</u>	

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
GENERAL REVENUE FUND
SCHEDULE OF FINANCIAL ACTIVITY BY FUNCTION
December 31, 2012

SCHEDULE 6

REVENUE		2012 Budget Solid Waste Management 010	2012 Actual Solid Waste Management 010
1	Grants in lieu of taxes	\$ 2,000	\$ 6,291
2	Services provided to other governments	-	-
3	Sale of services	2,175,000	2,316,386
	Proceeds from sale of assets		
4	Other revenue	136,000	5,000
	Transfers from:		
5	electoral area tax levy	608,853	608,853
6	member municipalities	648,246	648,246
7	other governments	-	-
8	reserve fund	381,000	29,200
9	capital fund	-	-
	debenture issue	-	-
10	equity account	-	300,495
		<u>\$ 3,951,099</u>	<u>\$ 3,914,471</u>
EXPENDITURE			
11	Salaries and benefits	\$ 1,011,605	\$ 1,019,431
12	Office and supplies	52,360	40,733
13	Debt charges - principal	382,648	382,647
14	Debt charges - interest	229,672	227,284
15	Debt charges - lease	-	-
16	Insurance	16,175	16,063
17	Director remuneration and expense	-	-
18	Board fee	47,444	47,444
19	Utilities	37,606	37,787
20	Professional fees	25,000	16,261
21	Equipment rentals	1,000	-
22	Repair and maintenance	299,957	232,376
23	Vehicle	-	-
24	Contracted services	1,375,175	1,319,748
25	Travel and training	-	-
26	Grants to other programs	-	-
27	Miscellaneous	-	-
28	Expenditures capitalized	375,000	28,436
	Amortization expense		300,495
	Transfers to:		
29	Reserve fund	313,526	313,526
30	local governments	-	-
		<u>\$ 4,167,168</u>	<u>\$ 3,982,231</u>
EXCESS REVENUE (EXPENDITURE)		(216,069)	(67,760)
SURPLUS (DEFICIT) BEGINNING OF YEAR		216,069	190,529
SURPLUS (DEFICIT) END OF YEAR		<u>\$ -</u>	<u>\$ 122,769</u>

2012 Budget Emergency Preparedness 012	2012 Actual Emergency Preparedness 012	2012 Budget 9-1-1 Emergency Communications 015	2012 Actual 9-1-1 Emergency Communications 015	2012 Budget Greater Trail Community Centre 018	2012 Actual Greater Trail Community Centre 018	
\$ 250	\$ 1,009	\$ 750	\$ 2,045	\$ 300	\$ 2,432	1
-	-	-	-	-	-	2
-	-	-	-	616,103	616,976	3
-	-	-	-	380,625	270,072	4
132,311	132,311	160,720	160,720	182,628	182,628	5
116,101	116,101	171,117	171,117	527,759	527,759	6
92,199	489,834	374,984	374,984	-	-	7
20,000	20,000	-	-	45,000	45,000	8
-	-	-	-	-	-	9
-	34,090	-	75,382	-	106,745	10
<u>\$ 360,861</u>	<u>\$ 793,345</u>	<u>\$ 707,571</u>	<u>\$ 784,248</u>	<u>\$ 1,752,415</u>	<u>\$ 1,751,612</u>	
\$ 136,371	\$ 136,371	\$ 310,447	\$ 310,447	\$ 463,310	\$ 453,982	11
8,500	5,121	2,000	-	17,000	18,900	12
-	-	-	-	248,450	248,450	13
-	-	-	-	6,200	3,619	14
-	-	-	-	-	-	15
-	-	1,790	1,447	24,984	24,981	16
-	-	-	-	-	-	17
4,208	4,208	15,017	15,017	10,649	10,649	18
14,860	11,827	95,000	95,692	142,000	135,142	19
21,598	17,477	5,000	-	-	-	20
-	-	-	-	-	-	21
54,480	47,735	92,354	103,169	77,800	47,465	22
4,150	1,827	-	-	8,294	6,220	23
17,300	15,327	165,101	158,673	233,100	247,212	24
12,300	9,374	4,500	2,192	1,000	660	25
110,000	484,611	-	-	446,937	335,580	26
-	-	-	-	15,059	15,059	27
20,000	36,257	-	-	85,000	76,605	28
-	34,090	-	75,382	-	106,745	
5,000	5,000	35,000	35,000	-	-	29
-	-	-	-	-	-	30
<u>\$ 408,767</u>	<u>\$ 809,225</u>	<u>\$ 726,209</u>	<u>\$ 797,019</u>	<u>\$ 1,779,783</u>	<u>\$ 1,731,269</u>	
(47,906)	(15,880)	(18,638)	(12,771)	(27,368)	20,343	
<u>47,906</u>	<u>47,906</u>	<u>18,638</u>	<u>18,638</u>	<u>27,368</u>	<u>(22,390)</u>	
<u>\$ -</u>	<u>\$ 32,026</u>	<u>\$ -</u>	<u>\$ 5,867</u>	<u>\$ -</u>	<u>\$ (2,047)</u>	

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
GENERAL REVENUE FUND
SCHEDULE OF FINANCIAL ACTIVITY BY FUNCTION
December 31, 2012

SCHEDULE 6

		2012 Budget Beaver Valley Arena 020-011	2012 Actual Beaver Valley Arena 020-011
REVENUE			
1	Grants in lieu of taxes	\$ 200	\$ -
2	Services provided to other governments	-	-
3	Sale of services	151,800	163,773
	Proceeds from sale of assets		
4	Other revenue	5,997	7,669
	Transfers from:		
5	electoral area tax levy	212,737	212,737
6	member municipalities	114,442	114,442
7	other governments	-	-
8	reserve fund	-	-
9	capital fund	-	-
	debenture issue	-	-
10	equity account	-	26,504
		<u>\$ 485,176</u>	<u>\$ 525,125</u>
EXPENDITURE			
11	Salaries and benefits	\$ 248,866	\$ 220,289
12	Office and supplies	30,900	35,188
13	Debt charges - principal	-	-
14	Debt charges - interest	-	-
15	Debt charges - lease	-	-
16	Insurance	10,180	9,852
17	Director remuneration and expense	-	-
18	Board fee	10,649	10,649
19	Utilities	83,100	76,811
20	Professional fees	-	-
21	Equipment rentals	-	-
22	Repair and maintenance	107,603	42,632
23	Vehicle	4,900	5,934
24	Contracted services	13,800	13,162
25	Travel and training	2,000	536
26	Grants to other programs	-	-
27	Miscellaneous	-	-
28	Expenditures capitalized	-	-
	Amortization expense	-	26,504
	Transfers to:		
29	Reserve fund	-	-
30	local governments	-	-
		<u>\$ 511,998</u>	<u>\$ 441,557</u>
EXCESS REVENUE (EXPENDITURE)		(26,822)	83,568
SURPLUS (DEFICIT) BEGINNING OF YEAR		<u>26,822</u>	<u>26,822</u>
SURPLUS (DEFICIT) END OF YEAR		<u>\$ -</u>	<u>\$ 110,390</u>

2012 Budget Beaver Valley Recreation 020-013	2012 Actual Beaver Valley Recreation 020-013	2012 Budget Area 'B' Parks & Trails 014	2012 Actual Area 'B' Parks & Trails 014	2012 Budget Regionalized Recreation Commission East End	2012 Actual Regionalized Recreation Commission East End	
\$ -	\$ -	\$ 200	\$ 476	\$ -	\$ -	1
		-	-	-	-	2
39,500	32,501	-	-	-	-	3
2,100	3,262	-	-	-	-	4
115,961	115,961	214,873	214,873	-	-	5
62,381	62,381	-	-	-	-	6
-	-	-	-	-	-	7
-	-	7,392	-	-	-	8
-	-	-	-	-	-	9
-	-	-	16,671	-	-	10
<u>\$ 219,942</u>	<u>\$ 214,105</u>	<u>\$ 222,465</u>	<u>\$ 232,020</u>	<u>\$ -</u>	<u>\$ -</u>	
\$ 122,238	\$ 117,856	\$ -	\$ -	\$ -	\$ -	11
22,200	23,106	500	-	-	-	12
-	-	-	-	-	-	13
-	-	-	-	-	-	14
-	-	-	-	-	-	15
-	-	-	-	-	-	16
-	-	-	-	-	-	17
10,649	10,649	10,649	10,649	-	-	18
4,000	4,858	850	553	-	-	19
-	-	-	-	-	-	20
-	-	-	-	-	-	21
53,180	36,415	-	-	-	-	22
4,300	2,985	-	-	-	-	23
-	-	-	-	-	-	24
2,000	1,993	-	-	-	-	25
-	-	212,962	203,820	-	-	26
-	-	3,650	3,015	-	-	27
-	-	-	-	-	-	28
-	-	-	16,671	-	-	
-	-	5,000	5,000	-	-	29
-	-	-	-	-	-	30
<u>\$ 218,567</u>	<u>\$ 197,862</u>	<u>\$ 233,611</u>	<u>\$ 239,708</u>	<u>\$ -</u>	<u>\$ -</u>	
1,375	16,243	(11,146)	(7,688)	-	-	
<u>(1,375)</u>	<u>(1,375)</u>	<u>11,146</u>	<u>11,145</u>	<u>-</u>	<u>-</u>	
<u>\$ -</u>	<u>\$ 14,868</u>	<u>\$ -</u>	<u>\$ 3,457</u>	<u>\$ -</u>	<u>\$ -</u>	

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
GENERAL REVENUE FUND
SCHEDULE OF FINANCIAL ACTIVITY BY FUNCTION
December 31, 2012

SCHEDULE 6

REVENUE

	2012 Budget Recreation Commission Grand Forks & Electoral Area 'D' 021	2012 Actual Recreation Commission Grand Forks & Electoral Area 'D' 021
1 Grants in lieu of taxes	\$ -	\$ 420
2 Services provided to other governments	-	-
3 Sale of services	67,000	62,102
Proceeds from sale of assets		
4 Other revenue	-	2,179
Transfers from:		
5 electoral area tax levy	157,117	157,117
6 member municipalities	208,557	208,557
7 other governments	-	-
8 reserve fund	-	-
9 capital fund	-	-
debtenture issue	-	-
10 equity account	-	742
	<u>\$ 432,674</u>	<u>\$ 431,117</u>

EXPENDITURE

11 Salaries and benefits	\$ 366,382	\$ 366,383
12 Office and supplies	30,200	28,194
13 Debt charges - principal	-	-
14 Debt charges - interest	-	-
15 Debt charges - lease	-	-
16 Insurance	-	-
17 Director remuneration and expense	-	-
18 Board fee	10,649	10,649
19 Utilities	8,000	6,713
20 Professional fees	-	-
21 Equipment rentals	-	-
22 Repair and maintenance	550	392
23 Vehicle	4,000	3,297
24 Contracted services	-	-
25 Travel and training	8,000	8,732
26 Grants to other programs	-	-
27 Miscellaneous	-	-
28 Expenditures capitalized	-	-
Amortization expense		742
Transfers to:		
29 Reserve fund	632	632
30 local governments	-	-
	<u>\$ 428,413</u>	<u>\$ 425,734</u>

EXCESS REVENUE (EXPENDITURE)

4,261 5,383

SURPLUS (DEFICIT) BEGINNING OF YEAR

(4,261) (4,261)

SURPLUS (DEFICIT) END OF YEAR

\$ - \$ 1,122

2012 Budget Recreation Commission Greenwood Midway & Area 'E' 022	2012 Actual Recreation Commission Greenwood Midway & Area 'E' 022	2012 Budget Recreation Commission Electoral Area 'C' Christina Lake 023	2012 Actual Recreation Commission Electoral Area 'C' Christina Lake 023	2012 Budget Recreation Facilities Electoral Area 'C' Christina Lake 024	2012 Actual Recreation Facilities Electoral Area 'C' Christina Lake 024	
\$ -	\$ -	\$ 25	\$ 211	\$ -	\$ -	1
-	-	-	-	-	-	2
-	-	14,800	13,055	-	-	3
-	-	2,000	2,075	-	-	4
35,823	35,823	39,392	39,392	40,000	40,000	5
5,560	5,560	-	-	-	-	6
-	-	-	-	-	-	7
-	-	-	-	-	-	8
-	-	-	-	-	-	9
-	-	-	-	-	3,520	10
<u>\$ 41,383</u>	<u>\$ 41,383</u>	<u>\$ 56,217</u>	<u>\$ 54,733</u>	<u>\$ 40,000</u>	<u>\$ 43,520</u>	
\$ -	\$ -	\$ 11,500	\$ 9,774	\$ -	\$ -	11
16,000	15,655	2,500	2,363	-	-	12
-	-	-	-	14,000	14,000	13
-	-	-	-	700	380	14
-	-	-	-	-	-	15
-	-	-	-	-	-	16
1,248	1,248	1,248	1,248	1,248	1,248	17
-	-	-	-	-	-	18
-	-	-	-	-	-	19
-	-	-	-	-	-	20
-	-	-	-	-	-	21
-	-	-	-	-	-	22
-	-	1,250	793	1,000	481	23
-	-	28,000	28,000	27,562	17,082	24
-	-	1,000	89	-	-	25
7,500	7,500	12,750	10,717	-	-	26
-	-	-	-	-	-	27
-	-	-	-	-	-	28
-	-	-	-	-	3,520	
-	-	4,000	4,000	-	-	29
17,510	17,510	-	-	-	-	30
<u>\$ 42,258</u>	<u>\$ 41,913</u>	<u>\$ 62,248</u>	<u>\$ 56,984</u>	<u>\$ 44,510</u>	<u>\$ 36,711</u>	
(875)	(530)	(6,031)	(2,251)	(4,510)	6,809	
875	875	6,031	6,031	4,510	4,510	
<u>\$ -</u>	<u>\$ 345</u>	<u>\$ -</u>	<u>\$ 3,780</u>	<u>\$ -</u>	<u>\$ 11,319</u>	

**REGIONAL DISTRICT OF KOOTENAY BOUNDARY
GENERAL REVENUE FUND
SCHEDULE OF FINANCIAL ACTIVITY BY FUNCTION
December 31, 2012**

SCHEDULE 6

REVENUE		2012 Budget Grand Forks & District Arena 030	2012 Actual Grand Forks & District Arena 030
1	Grants in lieu of taxes	\$ -	\$ 561
2	Services provided to other governments	-	-
3	Sale of services	120,000	126,869
	Proceeds from sale of assets	-	-
4	Other revenue	5,400	3,398
	Transfers from:		
5	electoral area tax levy	133,597	133,597
6	member municipalities	283,893	283,893
7	other governments	-	-
8	reserve fund	105,000	115,000
9	capital fund	-	-
	debenture issue	-	-
10	equity account	-	80,724
		<u>\$ 647,890</u>	<u>\$ 744,042</u>
EXPENDITURE			
11	Salaries and benefits	\$ 265,027	\$ 265,746
12	Office and supplies	6,000	4,116
13	Debt charges - principal	-	-
14	Debt charges - interest	-	-
15	Debt charges - lease	-	-
16	Insurance	11,180	10,457
17	Director remuneration and expense	-	-
18	Board fee	10,649	10,649
19	Utilities	77,500	74,619
20	Professional fees	-	-
21	Equipment rentals	-	-
22	Repair and maintenance	124,444	114,877
23	Vehicle	-	-
24	Contracted services	15,000	17,171
25	Travel and training	-	-
26	Grants to other programs	-	-
27	Miscellaneous	-	-
28	Expenditures capitalized	105,000	93,694
	Amortization expense	-	80,724
	Transfers to:		
29	Reserve fund	25,711	25,711
30	local governments	-	-
		<u>\$ 640,511</u>	<u>\$ 697,764</u>
EXCESS REVENUE (EXPENDITURE)		7,379	46,278
SURPLUS (DEFICIT) BEGINNING OF YEAR		(7,379)	(7,379)
SURPLUS (DEFICIT) END OF YEAR		\$ -	\$ 38,899

2012 Budget Grand Forks & District Curling Rink 031	2012 Actual Grand Forks & District Curling Rink 031	2012 Budget Grand Forks & District Aquatic Facility 040	2012 Actual Grand Forks & District Aquatic Facility 040	2012 Budget Regional Fire Protection East End 050	2012 Actual Regional Fire Protection East End 050	
\$ 100	\$ 88	\$ -	\$ 700	\$ 10,000	\$ 9,388	1
-	-	-	-	316,947	323,172	2
4,000	2,500	148,500	131,995	143,290	144,121	3
-	-	-	4,433	1,000	5,028	4
22,889	22,889	214,268	214,268	743,829	743,829	5
12,111	12,111	284,420	284,420	2,149,528	2,149,528	6
-	-	-	-	-	-	7
1,769	-	71,714	71,714	206,836	216,836	8
-	-	-	-	-	-	9
-	22,685	-	60,242	-	280,881	10
<u>\$ 40,869</u>	<u>\$ 60,273</u>	<u>\$ 718,902</u>	<u>\$ 767,772</u>	<u>\$ 3,571,430</u>	<u>\$ 3,872,783</u>	
\$ -	\$ -	\$ 319,479	\$ 325,297	\$ 2,258,432	\$ 2,187,070	11
-	-	10,500	11,994	38,375	16,118	12
-	-	50,373	50,373	-	-	13
-	-	77,250	77,250	-	-	14
-	-	-	-	-	-	15
4,735	4,257	7,350	6,073	51,080	53,141	16
-	-	-	-	-	-	17
1,248	1,248	10,649	10,649	110,269	110,269	18
-	-	115,200	110,350	91,392	84,666	19
-	-	-	-	-	-	20
-	-	-	-	-	-	21
12,500	32,840	51,714	43,843	299,674	212,363	22
-	-	-	-	473,452	417,716	23
-	-	14,500	18,333	-	-	24
-	-	-	-	194,100	163,657	25
-	-	-	-	-	-	26
-	-	-	-	-	-	27
-	-	15,000	15,573	-	82,912	28
-	22,685	-	60,242	-	280,881	
21,003	-	237	237	14,035	14,035	29
-	-	-	-	71,109	68,466	30
<u>\$ 39,486</u>	<u>\$ 61,030</u>	<u>\$ 672,252</u>	<u>\$ 730,214</u>	<u>\$ 3,501,918</u>	<u>\$ 3,691,294</u>	
1,383	(757)	46,650	37,558	(30,488)	181,489	
<u>(1,383)</u>	<u>(1,383)</u>	<u>(46,650)</u>	<u>(46,650)</u>	<u>30,488</u>	<u>(197,177)</u>	
<u>\$ -</u>	<u>\$ (2,140)</u>	<u>\$ -</u>	<u>\$ (9,092)</u>	<u>\$ -</u>	<u>\$ (15,688)</u>	

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
GENERAL REVENUE FUND
SCHEDULE OF FINANCIAL ACTIVITY BY FUNCTION
December 31, 2012

SCHEDULE 6

REVENUE		2012 Budget Christina Lake Fire Protection 051	2012 Actual Christina Lake Fire Protection 051
1	Grants in lieu of taxes	\$ 200	\$ 1,737
2	Services provided to other governments	-	-
3	Sale of services	-	-
	Proceeds from sale of assets		
4	Other revenue	100	29,146
	Transfers from:		
5	electoral area tax levy	264,160	264,160
6	member municipalities	-	-
7	other governments	-	-
8	reserve fund	49,500	79,500
9	capital fund	-	-
	debenture issue	350,000	350,000
10	equity account	-	45,625
		<u>\$ 663,960</u>	<u>\$ 770,168</u>
EXPENDITURE			
11	Salaries and benefits	\$ 72,260	\$ 60,332
12	Office and supplies	27,770	25,067
13	Debt charges - principal	-	107,547
14	Debt charges - interest	-	8,591
15	Debt charges - lease	-	-
16	Insurance	5,821	5,905
17	Director remuneration and expense	-	-
18	Board fee	12,121	12,121
19	Utilities	13,100	15,185
20	Professional fees	-	-
21	Equipment rentals	-	-
22	Repair and maintenance	21,500	17,736
23	Vehicle	38,137	53,443
24	Contracted services	-	-
25	Travel and training	35,000	29,487
26	Grants to other programs	-	-
27	Miscellaneous	10,000	12,618
28	Expenditures capitalized	414,500	291,263
	Amortization expense	-	45,625
	Transfers to:		
29	Reserve fund	42,000	42,000
30	local governments	-	-
		<u>\$ 692,209</u>	<u>\$ 726,920</u>
EXCESS REVENUE (EXPENDITURE)		(28,249)	43,248
SURPLUS (DEFICIT) BEGINNING OF YEAR		<u>28,249</u>	<u>28,250</u>
SURPLUS (DEFICIT) END OF YEAR		<u>\$ -</u>	<u>\$ 71,498</u>

2012 Budget Greenwood Rural Fire Service 056	2012 Actual Greenwood Rural Fire Service 056	2012 Budget Beaverdell Fire Service 053	2012 Actual Beaverdell Fire Service 053	2012 Budget Big White Fire Service 054	2012 Actual Big White Fire Service 054	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25	1
-	-	-	-	-	-	2
-	-	-	-	-	-	3
-	-	-	9,412	3,000	425	4
18,748	18,748	47,930	47,930	835,806	835,806	5
-	-	-	-	-	-	6
-	-	6,000	-	65,000	65,000	7
-	-	-	-	-	-	8
-	-	-	-	-	-	9
-	-	-	10,860	-	61,983	10
<u>\$ 18,748</u>	<u>\$ 18,748</u>	<u>\$ 53,930</u>	<u>\$ 68,202</u>	<u>\$ 903,806</u>	<u>\$ 963,239</u>	
\$ -	\$ -	\$ 2,000	\$ 1,851	\$ 426,418	\$ 368,613	11
-	-	7,539	6,562	18,500	12,131	12
-	-	5,163	5,163	-	-	13
-	-	9,675	9,675	-	-	14
-	-	-	-	-	-	15
-	-	5,975	5,815	2,000	1,629	16
-	-	-	-	-	-	17
1,248	1,248	1,248	1,248	12,121	12,121	18
-	-	-	-	42,400	22,493	19
-	-	-	-	-	-	20
-	-	-	-	-	-	21
-	-	4,000	4,638	121,500	104,125	22
-	-	3,000	2,854	70,000	56,665	23
17,500	17,500	6,200	7,691	6,500	-	24
-	-	-	-	36,394	28,852	25
-	-	-	-	-	-	26
500	-	-	-	10,000	-	27
-	-	6,000	-	65,000	79,822	28
-	-	-	10,860	-	61,983	
-	-	-	9,000	75,000	75,000	29
-	-	-	-	92,400	75,487	30
<u>\$ 19,248</u>	<u>\$ 18,748</u>	<u>\$ 50,800</u>	<u>\$ 65,357</u>	<u>\$ 978,233</u>	<u>\$ 898,921</u>	
(500)	-	3,130	2,845	(74,427)	64,318	
<u>500</u>	<u>500</u>	<u>(3,130)</u>	<u>(3,130)</u>	<u>74,427</u>	<u>74,427</u>	
<u>\$ -</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ (285)</u>	<u>\$ -</u>	<u>\$ 138,745</u>	

**REGIONAL DISTRICT OF KOOTENAY BOUNDARY
GENERAL REVENUE FUND
SCHEDULE OF FINANCIAL ACTIVITY BY FUNCTION
December 31, 2012**

SCHEDULE 6

REVENUE		2012 Budget Midway/Beaverdell Emergency Response Area 'E' 055	2012 Actual Midway/Beaverdell Emergency Response Area 'E' 055
1	Grants in lieu of taxes	\$ -	\$ -
2	Services provided to other governments	-	-
3	Sale of services	-	-
	Proceeds from sale of assets	-	-
4	Other revenue	-	-
	Transfers from:		
5	electoral area tax levy	6,000	6,000
6	member municipalities	6,000	6,000
7	other governments	-	-
8	reserve fund	-	-
9	capital fund	-	-
	debenture issue	-	-
10	equity account	-	-
		\$ 12,000	\$ 12,000
EXPENDITURE			
11	Salaries and benefits	\$ -	\$ -
12	Office and supplies	-	-
13	Debt charges - principal	-	-
14	Debt charges - interest	-	-
15	Debt charges - lease	-	-
16	Insurance	-	-
17	Director remuneration and expense	-	-
18	Board fee	-	-
19	Utilities	-	-
20	Professional fees	-	-
21	Equipment rentals	-	-
22	Repair and maintenance	-	-
23	Vehicle	-	-
24	Contracted services	6,000	6,000
25	Travel and training	-	-
26	Grants to other programs	-	-
27	Miscellaneous	6,000	6,000
28	Expenditures capitalized	-	-
	Amortization expense	-	-
	Transfers to:		
29	Reserve fund	-	-
30	local governments	-	-
		\$ 12,000	\$ 12,000
EXCESS REVENUE (EXPENDITURE)		-	-
SURPLUS (DEFICIT) BEGINNING OF YEAR		-	-
SURPLUS (DEFICIT) END OF YEAR		\$ -	\$ -

2012 Budget Refuse Collection Big White 064	2012 Actual Refuse Collection Big White 064	2012 Budget Animal Control East End 070	2012 Actual Animal Control East End 070	2012 Budget Animal Control Boundary 071	2012 Actual Animal Control Boundary 071	
\$ -	\$ 5	\$ 150	\$ 180	\$ 100	\$ 268	1
-	-	-	-	-	-	2
-	-	1,750	1,617	8,000	6,494	3
-	-	-	-	-	-	4
192,329	192,329	22,257	22,257	65,460	65,460	5
-	-	66,771	66,771	38,521	38,521	6
-	-	-	-	-	-	7
-	-	-	-	-	-	8
-	-	-	-	-	-	9
-	-	-	-	-	5,804	10
<u>\$ 192,329</u>	<u>\$ 192,334</u>	<u>\$ 90,928</u>	<u>\$ 90,825</u>	<u>\$ 112,081</u>	<u>\$ 116,547</u>	
\$ 6,012	\$ 6,145	\$ -	\$ -	\$ -	\$ -	11
-	-	650	256	1,350	6,027	12
-	-	-	-	17,268	17,268	13
-	-	-	-	9,732	9,732	14
-	-	-	-	-	-	15
785	676	-	-	500	386	16
-	-	-	-	-	-	17
5,300	5,300	3,764	3,764	3,764	3,764	18
2,400	2,234	-	-	-	-	19
-	-	-	-	-	-	20
-	-	-	-	-	-	21
29,500	34,400	-	-	2,000	2,894	22
-	-	-	-	-	-	23
180,472	119,102	86,547	86,864	83,260	57,954	24
-	-	-	-	-	-	25
-	-	-	-	-	-	26
800	119	610	337	-	-	27
22,500	-	-	-	-	-	28
-	-	-	-	-	5,804	
-	-	-	-	-	-	29
-	-	-	-	-	-	30
<u>\$ 247,769</u>	<u>\$ 167,976</u>	<u>\$ 91,571</u>	<u>\$ 91,221</u>	<u>\$ 117,874</u>	<u>\$ 103,829</u>	
(55,440)	24,358	(643)	(396)	(5,793)	12,718	
<u>55,440</u>	<u>55,440</u>	<u>643</u>	<u>643</u>	<u>5,793</u>	<u>5,793</u>	
<u>\$ -</u>	<u>\$ 79,798</u>	<u>\$ -</u>	<u>\$ 247</u>	<u>\$ -</u>	<u>\$ 18,511</u>	

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
GENERAL REVENUE FUND
SCHEDULE OF FINANCIAL ACTIVITY BY FUNCTION
December 31, 2012

SCHEDULE 6

		2012 Budget Security Services Big White 074	2012 Actual Security Services Big White 074
REVENUE			
1	Grants in lieu of taxes	\$ 100	\$ 6
2	Services provided to other governments	-	-
3	Sale of services	-	-
	Proceeds from sale of assets	-	-
4	Other revenue	-	-
	Transfers from:		
5	electoral area tax levy	205,824	205,824
6	member municipalities	-	-
7	other governments	-	-
8	reserve fund	-	-
9	capital fund	-	-
	debenture issue	-	-
10	equity account	-	-
		<u>\$ 205,924</u>	<u>\$ 205,830</u>
EXPENDITURE			
11	Salaries and benefits	\$ 12,000	\$ 8,117
12	Office and supplies	-	-
13	Debt charges - principal	-	-
14	Debt charges - interest	-	-
15	Debt charges - lease	-	-
16	Insurance	-	-
17	Director remuneration and expense	-	-
18	Board fee	4,196	4,196
19	Utilities	-	-
20	Professional fees	-	-
21	Equipment rentals	-	-
22	Repair and maintenance	-	-
23	Vehicle	-	-
24	Contracted services	221,018	190,892
25	Travel and training	-	-
26	Grants to other programs	-	-
27	Miscellaneous	5,000	-
28	Expenditures capitalized	-	-
	Amortization expense	-	-
	Transfers to:		
29	Reserve fund	-	-
30	local governments	-	-
		<u>\$ 242,214</u>	<u>\$ 203,205</u>
EXCESS REVENUE (EXPENDITURE)		(36,290)	2,625
SURPLUS (DEFICIT) BEGINNING OF YEAR		<u>36,290</u>	<u>36,290</u>
SURPLUS (DEFICIT) END OF YEAR		<u>\$ -</u>	<u>\$ 38,915</u>

2012 Budget Mosquito Control Grand Forks & Area 'D' 080	2012 Actual Mosquito Control Grand Forks & Area 'D' 080	2012 Budget Mosquito Control Christina Lake 081	2012 Actual Mosquito Control Christina Lake 081	2012 Budget Noxious Weed Control Columbia Gardens 090	2012 Actual Noxious Weed Control Columbia Gardens 090	
\$ -	\$ 111	\$ -	\$ 81	\$ 25	\$ 43	1
-	-	-	-	10,000	15,000	2
-	-	-	-	-	-	3
-	-	-	-	-	-	4
44,163	44,163	28,735	28,735	23,453	23,453	5
56,605	56,605	-	-	-	-	6
-	-	-	-	2,554	3,000	7
-	-	-	-	-	-	8
-	-	-	-	-	-	9
-	-	-	-	-	-	10
<u>\$ 100,768</u>	<u>\$ 100,879</u>	<u>\$ 28,735</u>	<u>\$ 28,816</u>	<u>\$ 36,032</u>	<u>\$ 41,496</u>	
\$ 6,252	\$ 6,391	\$ 1,082	\$ 1,106	\$ 842	\$ 860	11
-	-	-	-	-	-	12
-	-	-	-	-	-	13
-	-	-	-	-	-	14
-	-	-	-	-	-	15
-	-	-	-	-	-	16
2,886	2,886	1,812	1,812	1,248	1,248	17
-	-	-	-	-	-	18
-	-	-	-	-	-	19
-	-	-	-	-	-	20
-	-	-	-	-	-	21
-	-	-	-	-	-	22
69,500	73,994	21,000	17,938	31,388	39,455	23
-	-	-	-	-	-	24
-	-	-	-	-	-	25
-	-	-	-	-	-	26
-	-	-	-	-	-	27
-	-	-	-	-	-	28
-	-	-	-	-	-	29
-	-	-	-	-	-	30
<u>\$ 78,638</u>	<u>\$ 83,271</u>	<u>\$ 23,894</u>	<u>\$ 20,856</u>	<u>\$ 33,478</u>	<u>\$ 41,563</u>	
22,130	17,608	4,841	7,960	2,554	(67)	
(22,130)	(22,131)	(4,841)	(4,840)	(2,554)	(2,554)	
<u>\$ -</u>	<u>\$ (4,523)</u>	<u>\$ -</u>	<u>\$ 3,120</u>	<u>\$ -</u>	<u>\$ (2,621)</u>	

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
GENERAL REVENUE FUND
SCHEDULE OF FINANCIAL ACTIVITY BY FUNCTION
December 31, 2012

SCHEDULE 6

		2012 Budget Noxious Weed Control Christina Lake Milfoil 091	2012 Actual Noxious Weed Control Christina Lake Milfoil 091
REVENUE			
1	Grants in lieu of taxes	\$ 75	\$ 376
2	Services provided to other governments	-	-
3	Sale of services	-	-
	Proceeds from sale of assets		
4	Other revenue	2,000	1,732
	Transfers from:		
5	electoral area tax levy	288,655	288,655
6	member municipalities	-	-
7	other governments	-	-
8	reserve fund	-	-
9	capital fund	-	-
	debenture issue	-	-
10	equity account	-	2,073
		<u>\$ 290,730</u>	<u>\$ 292,836</u>
EXPENDITURE			
11	Salaries and benefits	\$ 195,174	\$ 222,779
12	Office and supplies	-	-
13	Debt charges - principal	-	-
14	Debt charges - interest	-	-
15	Debt charges - lease	-	-
16	Insurance	-	-
17	Director remuneration and expense	-	-
18	Board fee	1,705	1,705
19	Utilities	-	-
20	Professional fees	-	-
21	Equipment rentals	19,750	7,783
22	Repair and maintenance	36,676	26,945
23	Vehicle	7,020	4,412
24	Contracted services	-	-
25	Travel and training	9,000	4,320
26	Grants to other programs	-	-
27	Miscellaneous	26,581	22,921
28	Expenditures capitalized	-	-
	Amortization expense	-	2,073
	Transfers to:		
29	Reserve fund	-	-
30	local governments	-	-
		<u>\$ 295,906</u>	<u>\$ 292,938</u>
EXCESS REVENUE (EXPENDITURE)		(5,176)	(102)
SURPLUS (DEFICIT) BEGINNING OF YEAR		<u>5,176</u>	<u>5,176</u>
SURPLUS (DEFICIT) END OF YEAR		<u>\$ -</u>	<u>\$ 5,074</u>

2012 Budget Noxious Weed Control Electoral Areas 'D' & 'E' 092	2012 Actual Noxious Weed Control Electoral Areas 'D' & 'E' 092	2012 Budget Street Lighting Big White 101	2012 Actual Street Lighting Big White 101	2012 Budget Regional Airport East End 110	2012 Actual Regional Airport East End 110	
\$ 20	\$ 6	\$ -	\$ -	\$ 250	\$ 304	1
55,000	68,012	-	-	-	-	2
15,500	3,500	-	-	185,451	262,430	3
50	-	-	-	2,000	10,000	4
71,614	71,614	9,838	9,838	39,734	39,734	5
-	-	-	-	114,825	114,825	6
25,000	47,986	-	-	195,734	172,189	7
-	-	-	-	-	-	8
-	-	-	-	200,000	-	9
-	6,777	-	-	-	46,656	10
<u>\$ 167,184</u>	<u>\$ 197,895</u>	<u>\$ 9,838</u>	<u>\$ 9,838</u>	<u>\$ 737,994</u>	<u>\$ 646,138</u>	
\$ 4,810	\$ 4,916	\$ -	\$ -	\$ 85,141	\$ 68,730	11
-	-	-	-	42,000	75,158	12
-	-	-	-	73,450	36,500	13
-	-	-	-	13,285	992	14
-	-	-	-	-	-	15
-	-	-	-	10,250	7,117	16
1,248	1,248	1,248	1,248	-	-	17
-	-	8,000	7,945	1,248	1,248	18
-	-	-	-	8,500	6,043	19
-	-	-	-	-	-	20
-	-	-	-	-	-	21
-	-	-	-	58,800	94,030	22
185,558	209,544	-	-	-	-	23
-	-	-	-	-	-	24
-	-	-	-	-	-	25
-	-	-	-	-	-	26
-	-	-	-	15,000	43,936	27
-	6,777	-	-	460,234	218,864	28
-	-	-	-	-	46,656	
-	-	-	-	25,000	25,000	29
-	-	-	-	-	-	30
<u>\$ 191,616</u>	<u>\$ 222,485</u>	<u>\$ 9,248</u>	<u>\$ 9,193</u>	<u>\$ 792,908</u>	<u>\$ 624,274</u>	
(24,432)	(24,590)	590	645	(54,914)	21,864	
<u>24,432</u>	<u>24,432</u>	<u>(590)</u>	<u>(590)</u>	<u>54,914</u>	<u>54,914</u>	
<u>\$ -</u>	<u>\$ (158)</u>	<u>\$ -</u>	<u>\$ 55</u>	<u>\$ -</u>	<u>\$ 76,778</u>	

**REGIONAL DISTRICT OF KOOTENAY BOUNDARY
GENERAL REVENUE FUND
SCHEDULE OF FINANCIAL ACTIVITY BY FUNCTION
December 31, 2012**

SCHEDULE 6

		2012 Budget House Numbering Electoral Areas 'A' & 'C' 120	2012 Actual House Numbering Electoral Areas 'A' & 'C' 120
REVENUE			
1	Grants in lieu of taxes	\$ -	\$ -
2	Services provided to other governments	-	-
3	Sale of services	-	-
	Proceeds from sale of assets	-	-
4	Other revenue	-	-
	Transfers from:		
5	electoral area tax levy	6,000	6,000
6	member municipalities	-	-
7	other governments	-	-
8	reserve fund	-	-
9	capital fund	-	-
	debenture issue	-	-
10	equity account	-	-
		<u>\$ 6,000</u>	<u>\$ 6,000</u>
EXPENDITURE			
11	Salaries and benefits	\$ -	\$ -
12	Office and supplies	-	-
13	Debt charges - principal	-	-
14	Debt charges - interest	-	-
15	Debt charges - lease	-	-
16	Insurance	-	-
17	Director remuneration and expense	-	-
18	Board fee	-	-
19	Utilities	-	-
20	Professional fees	-	-
21	Equipment rentals	-	-
22	Repair and maintenance	-	-
23	Vehicle	-	-
24	Contracted services	6,000	6,000
25	Travel and training	-	-
26	Grants to other programs	-	-
27	Miscellaneous	-	-
28	Expenditures capitalized	-	-
	Amortization expense	-	-
	Transfers to:		
29	Reserve fund	-	-
30	local governments	-	-
		<u>\$ 6,000</u>	<u>\$ 6,000</u>
EXCESS REVENUE (EXPENDITURE)		-	-
SURPLUS (DEFICIT) BEGINNING OF YEAR		-	-
SURPLUS (DEFICIT) END OF YEAR		<u>\$ -</u>	<u>\$ -</u>

2012 Budget House Numbering Electoral Area 'D' 121	2012 Actual House Numbering Electoral Area 'D' 121	2012 Budget House Numbering Electoral Area 'B' 122	2012 Actual House Numbering Electoral Area 'B' 122	2012 Budget House Numbering Electoral Area 'E' 123	2012 Actual House Numbering Electoral Area 'E' 123	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
-	-	-	-	-	-	2
-	-	-	-	-	-	3
-	-	-	-	-	-	4
3,000	3,000	3,000	3,000	3,000	3,000	5
-	-	-	-	-	-	6
-	-	-	-	-	-	7
-	-	-	-	-	-	8
-	-	-	-	-	-	9
-	-	-	-	-	-	10
<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	11
-	-	-	-	-	-	12
-	-	-	-	-	-	13
-	-	-	-	-	-	14
-	-	-	-	-	-	15
-	-	-	-	-	-	16
-	-	-	-	-	-	17
-	-	-	-	-	-	18
-	-	-	-	-	-	19
-	-	-	-	-	-	20
-	-	-	-	-	-	21
-	-	-	-	-	-	22
3,000	3,000	3,000	3,000	3,000	3,000	23
-	-	-	-	-	-	24
-	-	-	-	-	-	25
-	-	-	-	-	-	26
-	-	-	-	-	-	27
-	-	-	-	-	-	28
-	-	-	-	-	-	29
<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	30
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
GENERAL REVENUE FUND
SCHEDULE OF FINANCIAL ACTIVITY BY FUNCTION
December 31, 2012

SCHEDULE 6

		2012 Budget Grand Forks & Electoral Areas 'C' & 'D' Library 140	2012 Actual Grand Forks & Electoral Areas 'C' & 'D' Library 140
REVENUE			
1	Grants in lieu of taxes	\$ 250	\$ 722
2	Services provided to other governments	-	-
3	Sale of services	-	-
	Proceeds from sale of assets	-	-
4	Other revenue	-	-
	Transfers from:		
5	electoral area tax levy	218,071	218,071
6	member municipalities	115,375	115,375
7	other governments	-	-
8	reserve fund	-	-
9	capital fund	-	-
	debenture issue	-	-
10	equity account	-	-
		<u>\$ 333,696</u>	<u>\$ 334,168</u>
EXPENDITURE			
11	Salaries and benefits	\$ -	\$ -
12	Office and supplies	-	-
13	Debt charges - principal	-	-
14	Debt charges - interest	-	-
15	Debt charges - lease	-	-
16	Insurance	-	-
17	Director remuneration and expense	-	-
18	Board fee	3,432	3,432
19	Utilities	-	-
20	Professional fees	-	-
21	Equipment rentals	-	-
22	Repair and maintenance	-	-
23	Vehicle	-	-
24	Contracted services	-	-
25	Travel and training	-	-
26	Grants to other programs	329,756	329,756
27	Miscellaneous	-	-
28	Expenditures capitalized	-	-
	Amortization expense	-	-
	Transfers to:		
29	Reserve fund	-	-
30	local governments	-	-
		<u>\$ 333,188</u>	<u>\$ 333,188</u>
EXCESS REVENUE (EXPENDITURE)		508	980
SURPLUS (DEFICIT) BEGINNING OF YEAR		<u>(508)</u>	<u>(508)</u>
SURPLUS (DEFICIT) END OF YEAR		<u>\$ -</u>	<u>\$ 472</u>

2012 Budget Library Greenwood & Specified Area 'E' 141	2012 Actual Library Greenwood & Specified Area 'E' 141	2012 Budget Cemeteries East End 150	2012 Actual Cemeteries East End 150	2012 Budget Kootenay South Events & Convention Bureau	2012 Actual Kootenay South Events & Convention Bureau	
\$ -	\$ -	1,000	\$ 1,475	\$ -	\$ -	1
-	-	-	-	-	-	2
-	-	-	-	-	-	3
-	-	-	-	-	-	4
3,500	3,500	115,020	115,020	-	-	5
-	-	332,388	332,388	-	-	6
-	-	-	-	-	-	7
-	-	-	-	-	-	8
-	-	-	-	-	-	9
-	-	-	-	-	-	10
<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>448,408</u>	<u>\$ 448,883</u>	<u>\$ -</u>	<u>\$ -</u>	
\$ -	\$ -	-	\$ -	\$ -	\$ -	11
-	-	-	-	-	-	12
-	-	-	-	-	-	13
-	-	-	-	-	-	14
-	-	-	-	-	-	15
-	-	-	-	-	-	16
-	-	4,453	4,453	-	-	17
-	-	-	-	-	-	18
-	-	-	-	-	-	19
-	-	-	-	-	-	20
-	-	-	-	-	-	21
-	-	-	-	-	-	22
-	-	-	-	-	-	23
-	-	-	-	-	-	24
3,500	3,500	-	-	-	-	25
-	-	-	-	-	-	26
-	-	-	-	-	-	27
-	-	-	-	-	-	28
-	-	443,700	443,700	-	-	29
<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>448,153</u>	<u>\$ 448,153</u>	<u>\$ -</u>	<u>\$ -</u>	30
-	-	255	730	-	-	
-	-	(255)	(255)	-	-	
<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 475</u>	<u>\$ -</u>	<u>\$ -</u>	

SCHEDULE 6

		2012 Budget Boundary Economic Development 008	2012 Actual Boundary Economic Development 008
REVENUE			
1	Grants in lieu of taxes	\$ 100	\$ 309
2	Services provided to other governments	-	-
3	Sale of services	-	-
	Proceeds from sale of assets	-	-
4	Other revenue	-	-
	Transfers from:		
5	electoral area tax levy	68,795	68,795
6	member municipalities	23,842	23,842
7	other governments	-	-
8	reserve fund	-	-
9	capital fund	-	-
	debenture issue	-	-
10	equity account	-	-
		<u>\$ 92,737</u>	<u>\$ 92,946</u>
EXPENDITURE			
11	Salaries and benefits	\$ -	\$ -
12	Office and supplies	1,500	-
13	Debt charges - principal	-	-
14	Debt charges - interest	-	-
15	Debt charges - lease	-	-
16	Insurance	-	-
17	Director remuneration and expense	-	-
18	Board fee	3,838	3,838
19	Utilities	-	-
20	Professional fees	-	-
21	Equipment rentals	-	-
22	Repair and maintenance	-	-
23	Vehicle	-	-
24	Contracted services	110,000	106,547
25	Travel and training	5,000	1,908
26	Grants to other programs	-	-
27	Miscellaneous	-	-
28	Expenditures capitalized	-	-
	Amortization expense	-	-
	Transfers to:		
29	Reserve fund	-	-
30	local governments	-	-
		<u>\$ 120,338</u>	<u>\$ 112,293</u>
EXCESS REVENUE (EXPENDITURE)		(27,601)	(19,347)
SURPLUS (DEFICIT) BEGINNING OF YEAR		<u>27,601</u>	<u>27,602</u>
SURPLUS (DEFICIT) END OF YEAR		<u>\$ -</u>	<u>\$ 8,255</u>

2012 Budget East End Economic Development 017	2012 Actual East End Economic Development 017	2012 Budget Boundary Museum Service 026	2012 Actual Boundary Museum Service 026	2012 Budget Beaverdell Community Club 028	2012 Actual Beaverdell Community Club 028	
\$ -	\$ 856	-	\$ -	\$ -	\$ -	1
-	-	-	-	-	-	2
-	-	-	-	-	-	3
-	-	-	-	-	-	4
52,314	52,314	30,000	30,000	19,950	19,950	5
193,505	193,505	-	-	-	-	6
-	-	-	-	-	-	7
30,000	-	-	-	-	-	8
-	-	-	-	-	-	9
-	-	-	-	-	-	10
<u>\$ 275,819</u>	<u>\$ 246,675</u>	<u>- 30,000</u>	<u>\$ 30,000</u>	<u>\$ 19,950</u>	<u>\$ 19,950</u>	
\$ -	\$ -	-	\$ -	\$ -	\$ -	11
-	-	-	-	-	-	12
-	-	-	-	-	-	13
-	-	-	-	-	-	14
-	-	-	-	-	-	15
-	-	-	-	-	-	16
3,690	3,690	-	-	-	-	17
-	-	-	-	-	-	18
30,425	1,918	-	-	-	-	19
-	-	-	-	-	-	20
-	-	-	-	-	-	21
-	-	-	-	-	-	22
232,000	232,000	30,000	30,000	-	-	23
-	-	-	-	-	-	24
-	-	-	-	-	-	25
-	-	-	-	19,950	19,950	26
-	-	-	-	-	-	27
-	-	-	-	-	-	28
-	-	-	-	-	-	
10,000	10,000	-	-	-	-	29
-	-	-	-	-	-	30
<u>\$ 276,115</u>	<u>\$ 247,608</u>	<u>30,000</u>	<u>\$ 30,000</u>	<u>\$ 19,950</u>	<u>\$ 19,950</u>	
(296)	(933)	-	-	-	-	
296	296	-	-	-	-	
<u>\$ -</u>	<u>\$ (637)</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

SCHEDULE 6

		2012 Budget Area 'E' Parks & Trails 065	2012 Actual Area 'E' Parks & Trails 065
REVENUE			
1	Grants in lieu of taxes	\$ -	\$ -
2	Services provided to other governments	-	-
3	Sale of services	-	-
	Proceeds from sale of assets		
4	Other revenue	-	-
	Transfers from:		
5	electoral area tax levy	11,200	11,200
6	member municipalities	-	-
7	other governments	-	-
8	reserve fund	-	-
9	capital fund	-	-
	debenture issue	-	-
10	equity account	-	-
		<u>\$ 11,200</u>	<u>\$ 11,200</u>
EXPENDITURE			
11	Salaries and benefits	\$ -	\$ -
12	Office and supplies	-	-
13	Debt charges - principal	-	-
14	Debt charges - interest	-	-
15	Debt charges - lease	-	-
16	Insurance	-	-
17	Director remuneration and expense	-	-
18	Board fee	1,248	1,248
19	Utilities	-	-
20	Professional fees	-	-
21	Equipment rentals	-	-
22	Repair and maintenance	-	-
23	Vehicle	-	-
24	Contracted services	-	-
25	Travel and training	-	-
26	Grants to other programs	-	-
27	Miscellaneous	-	-
28	Expenditures capitalized	-	-
	Amortization expense		
	Transfers to:		
29	Reserve fund	9,952	9,952
30	local governments	-	-
		<u>\$ 11,200</u>	<u>\$ 11,200</u>
EXCESS REVENUE (EXPENDITURE)		-	-
SURPLUS (DEFICIT) BEGINNING OF YEAR		-	-
SURPLUS (DEFICIT) END OF YEAR		<u>\$ -</u>	<u>\$ -</u>

2012 Budget Big White Noise Control 075	2012 Actual Big White Noise Control 075	2012 Budget Beaverdell Street Lighting Service 103	2012 Actual Beaverdell Street Lighting Service 103	2012 Budget Greenwood & Area 'E' Cemeteries 145	2012 Actual Greenwood & Area 'E' Cemeteries 145	
\$ -	\$ -	-	\$ -	\$ -	\$ -	1
-	-	-	-	-	-	2
-	-	-	-	-	-	3
-	-	-	-	-	-	4
5,000	5,000	5,000	5,000	8,812	8,812	5
-	-	-	-	1,188	1,188	6
-	-	3,000	3,000	-	-	7
-	-	-	-	-	-	8
-	-	-	-	-	-	9
-	-	-	-	-	-	10
<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>8,000</u>	<u>\$ 8,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	
\$ -	\$ -	-	\$ -	\$ -	\$ -	11
-	-	-	-	-	-	12
-	-	-	-	-	-	13
-	-	-	-	-	-	14
-	-	-	-	-	-	15
-	-	-	-	-	-	16
1,248	1,248	-	-	1,224	1,224	17
-	-	5,000	936	-	-	18
-	-	-	-	-	-	19
-	-	-	-	-	-	20
-	-	-	-	-	-	21
-	-	-	-	-	-	22
-	-	-	-	-	-	23
-	-	-	-	19,023	16,488	24
-	-	-	-	-	-	25
-	-	3,000	-	-	-	26
-	-	-	-	-	-	27
-	-	-	-	-	-	28
3,752	3,752	-	-	-	-	29
-	-	-	-	-	-	30
<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>8,000</u>	<u>\$ 936</u>	<u>\$ 20,247</u>	<u>\$ 17,712</u>	
-	-	-	7,064	(10,247)	(7,712)	
-	-	-	-	10,247	10,248	
<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 7,064</u>	<u>\$ -</u>	<u>\$ 2,536</u>	

SCHEDULE 6

		2012 Budget Beaver Valley Parks & Trails 019	2012 Actual Beaver Valley Parks & Trails 019
REVENUE			
1	Grants in lieu of taxes	\$ 500	\$ 1,098
2	Services provided to other governments	-	-
3	Sale of services	-	-
	Proceeds from sale of assets	-	-
4	Other revenue	-	-
	Transfers from:		
5	electoral area tax levy	483,947	483,947
6	member municipalities	260,341	260,341
7	other governments	-	-
8	reserve fund	-	-
9	capital fund	-	-
	debenture issue	-	-
10	equity account	-	35,673
		<u>744,788</u>	<u>\$ 781,059</u>
		\$	
EXPENDITURE			
11	Salaries and benefits	\$ -	\$ -
12	Office and supplies	-	-
13	Debt charges - principal	-	-
14	Debt charges - interest	-	-
15	Debt charges - lease	-	-
16	Insurance	-	-
17	Director remuneration and expense	-	-
18	Board fee	10,649	10,649
19	Utilities	-	-
20	Professional fees	-	-
21	Equipment rentals	-	-
22	Repair and maintenance	-	-
23	Vehicle	-	-
24	Contracted services	167,367	167,367
25	Travel and training	-	-
26	Grants to other programs	25,000	10,124
27	Miscellaneous	-	-
28	Expenditures capitalized	75,000	34,917
	Amortization expense	-	35,673
	Transfers to:		
29	Reserve fund	5,000	5,000
30	local governments	458,703	458,703
		<u>\$ 741,719</u>	<u>\$ 722,433</u>
EXCESS REVENUE (EXPENDITURE)		3,069	58,626
SURPLUS (DEFICIT) BEGINNING OF YEAR		<u>(3,069)</u>	<u>(3,069)</u>
SURPLUS (DEFICIT) END OF YEAR		<u>\$ -</u>	<u>\$ 55,557</u>

2012 Budget Area 'C' Parks & Trails 027	2012 Actual Area 'C' Parks & Trails 027	2012 Budget Area 'D' Parks & Trails 045	2012 Actual Area 'D' Parks & Trails 045	2012 Budget Total	2012 Actual Total	
\$ 25	\$ 429	\$ -	\$ -	\$ 1,107,508	\$ 1,125,302	1
-	-	-	-	735,447	558,374	2
-	-	-	-	3,868,402	4,060,629	3
-	1,500	-	-	771,613	586,456	4
167,834	167,834	11,200	11,200	8,303,869	8,187,728	5
-	-	-	-	6,785,949	6,785,949	6
-	-	-	-	980,243	1,376,200	7
-	-	-	-	1,114,063	833,143	8
-	-	-	-	200,000	-	9
-	9,807	-	-	350,000	350,000	10
<u>\$ 167,859</u>	<u>\$ 179,570</u>	<u>\$ 11,200</u>	<u>\$ 11,200</u>	<u>\$ 24,217,094</u>	<u>\$ 25,233,892</u>	
\$ 38,150	\$ 31,630	\$ -	\$ -	\$ 8,796,035	\$ 8,495,614	11
-	-	-	-	497,630	458,822	12
-	-	-	-	1,542,508	1,613,104	13
-	-	-	-	416,406	394,547	14
-	-	-	-	-	-	15
-	-	-	-	242,362	237,378	16
-	-	-	-	435,949	375,676	17
6,331	6,331	1,248	1,248	(127,347)	(127,347)	18
-	-	-	-	786,158	723,397	19
-	-	-	-	477,194	356,981	20
-	-	-	-	52,481	34,566	21
47,500	39,815	-	-	1,755,772	1,481,641	22
1,250	815	-	-	729,683	636,189	23
49,000	44,391	-	100	3,618,955	3,450,610	24
-	-	-	-	443,569	352,746	25
17,500	37,318	-	-	1,694,365	1,721,129	26
-	-	-	-	238,680	225,586	27
-	9,807	-	-	1,735,234	985,217	28
-	-	-	-	-	1,370,111	
25,000	25,000	9,952	9,952	703,287	701,208	29
-	-	-	-	1,083,422	1,063,866	30
<u>\$ 184,731</u>	<u>\$ 195,107</u>	<u>\$ 11,200</u>	<u>\$ 11,300</u>	<u>\$ 25,122,343</u>	<u>\$ 24,551,041</u>	
(16,872)	(15,537)	-	(100)	(905,249)	682,851	
16,872	16,872	-	-	905,249	545,751	
<u>\$ -</u>	<u>\$ 1,335</u>	<u>\$ -</u>	<u>\$ (100)</u>	<u>\$ -</u>	<u>\$ 1,228,602</u>	

THE CITY OF GRAND FORKS

REQUEST FOR COUNCIL DECISION

DATE : May 30th, 2013

TOPIC : Lease Extension of City Owned Property
located in City Park – Senior Citizen's Branch #68

PROPOSAL : Ratification of the Lease Renewal Agreement between
The City of Grand Forks and the Grand Forks Seniors' Branch #68

PROPOSED BY : City Staff

SUMMARY:

The City is in receipt of a letter from the Grand Forks Seniors Branch 68 who requires a letter from the City of its intent to extend the Lease Agreement between the City of Grand Forks and the Senior's Branch for their grant application purposes. The Grantor, as part of the process, is requesting that the Seniors Branch submit a copy of the lease that authenticates their long term security. The current lease is expiring at the end of this year. Staff has attached a draft 10 year lease renewal that would take effect as of January 1st 2014. If Council so wishes, Council would provide 1) a letter advising the Seniors Branch of the City's intent to renew the lease for another ten years; and 2) Council to approve of the lease renewal, as attached, and subsequently authorizes Staff to proceed with the renewal at the end of this year.

STAFF RECOMMENDATIONS:

Option 1: Council determines to provide correspondence to the Grand Forks Senior Branch 68 advising them of the City's intent to extend their lease for an additional 10 years commencing January 1, 2014, and further authorizes Staff to proceed with the Lease Renewal between the City of Grand Forks and the Grand Forks Seniors Branch 68 at the end of this year.

OPTIONS AND ALTERNATIVES:

Option 1: Council provides a letter, as required, as further extends the Lease: This option would assist the seniors' organization in procuring their grant requirements and further securing their location in City Park for an additional 10 years commencing January 1st, 2014.

Option 2: Council declines to approve the Lease Extension. This option would not provide for the letter as requested by the senior's organization. At the end of the year, it would be a decision of Council if they were going to approve the lease renewal at that time.

BENEFITS, DISADVANTAGES AND NEGATIVE IMPACTS:

Option 1: The Senior's Centre has been providing a venue for the organization and the public to use for various community functions. By securing and validating their lease, will allow the organization to move forward with their Grant application.

Option 2: There is no advantage, at this time, in declining to approve the lease extension

COSTS AND BUDGET IMPACTS – REVENUE GENERATION:

There is no cost associated with the lease extension.

LEGISLATIVE IMPACTS, PRECEDENTS, POLICIES:

The Community Charter provides the authority for the City to dispose of property. In accordance with Section 26 of the Community Charter, disposal includes leasing.



Department Head or CAO



Reviewed by City Administrative Officer

Grand Forks Seniors Branch 68

P.O. Box 553

Grand Forks, BC

V0H1H0

May 27, 2013

The Corporation of the City of Grand Forks

Box 220

Grand Forks, BC

V0H1H0

The Grand Forks Seniors Branch 68 requires a letter re. the 10 year lease agreement between the City of Grand Forks and The Seniors Center Branch 68. Because the lease agreement expires in 2013, it would be beneficial to have the lease agreement extended, as the grant application would like a copy of the agreement past 2013.

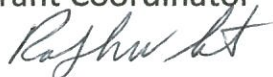
I realize the agreement may not be totally approved within the next two weeks, but a letter stating the agreement is work-in-progress would be beneficial.

Unfortunately the closing date for the grant is July 5, 2013, and I will be away from June 18, 2013 for at least two weeks. As coordinator any assistance you can give at this time will be greatly appreciated.

Sincerely

Ralph White

Grant Coordinator



President Seniors Branch 68

David Janzen



THIS LEASE dated for reference the 1st day of January, 2014

BETWEEN:

THE CORPORATION OF THE CITY OF GRAND FORKS, a
municipal corporation having its offices at 420 Market Avenue, P.O.
Box 220, Grand Forks, B.C. V0H 1H0

(hereinafter called the "the City")

AND:

GRAND FORKS SENIOR CITIZEN'S BRANCH 68, a Society
incorporated under the laws of the Province of British Columbia having its
offices in Grand Forks, P. O. Box 553, Grand Forks, B. C. V0H 1H0

(hereinafter called the "Lessee")

WHEREAS:

- A. The *Community Charter* authorizes the City to lease any real property held or owned by the City;
- B. The City is the registered owner of certain land situated in the City of Grand Forks and legally described as:
That Part of Block 18, Plan 86, District Lot 108, S.D.Y.D.
("the Land");
- C. The City desires to lease the Land shown outlined in blue on the attached plan identified as Schedule "A" together with all buildings thereon, or hereafter during the term to be erected, for the purpose of operating and maintaining a senior citizen's centre, terms and subject to the conditions set out herein.

NOW THEREFORE in consideration of the premises and the payment of \$1.00 (one dollar) from each party to the other, the receipt and sufficiency of which both parties hereby acknowledge, the parties agree as follows:

1. **Demise and Term** - The City hereby demises and leases to the Lessee the Land for a term of (10) ten years from the 1st day of January, 2014 (the "Commencement Date") to and including the 31st

day of December, 2023 (the "Term") to have and to hold for the term for the purpose of operating and maintaining a senior citizens' centre, and the Lessee does hereby accept the demise and lease of the Leased Area, all subject to the covenants, conditions and agreements herein contained.

2. **Quiet Enjoyment** - Subject to this Lease, the Lessee will and may peaceably hold and enjoy the Leased Area during the Term without interruption or disturbance by the City or any person lawfully claiming under the City.
3. **Renewal Option** – The Lessee, if not in default hereunder, may renew this Lease for a further term of ten (10) years on the same terms and conditions contained herein, and for the same consideration as provided herein. This option must be exercised by the Lessee giving notice in writing to the City in the manner provided herein not less than 90 days prior to the expiry of the Term.
4. **Rent** – The Lessee shall pay to the City rent in the amount of \$1.00 per year, to be paid in advance of the Term (the "Rent").
5. **Lessee's Right of Access** – The Lessee shall have the right to access the Leased Area from the public areas of City Park, provided that the Lessee complies with all of its obligations under this Lease.
6. **Leased Area Accepted "As Is"** – The Lessee accepts the Leased Area "as is" and acknowledges that it has had the opportunity to undertake such inspections, tests and surveys of the Leased Area as it considers necessary and that the City has made no representations or warranties respecting the Leased Area, and that by entering into this Lease, it is satisfied that the Leased Area is suitable for its purposes.
7. **Re-Entry** – On the expiry of this Lease or the renewal, the City shall have the exclusive option to either take over the building situated on the land leased herein or to demand that the Lessee remove the building and clear the land of all debris and rubble prior to the expiry of the Lease or any renewal. If the City shall give notice to the Lessee to have the building removed and the Lessee shall neglect and/or refuse to do so the City may have the building removed and clear the property and forward a bill to the Lessee for the services, which the Lessee shall be required to pay in full within seven (7) days of receiving the bill.
8. **Net Lease** – It is the intention of the parties that this is a "Net Lease" and the Lessee shall be responsible for the payment of all utilities used concerning the property leased herein.

9. **Taxes** – The Lessee shall promptly pay when due municipal, regional district, school, hospital district and other property taxes and all other taxes, charges, levies, assessments, and other fees which may be imposed or that may arise in respect of the Leased Area or the Lessee's use of the Leased Area.
10. **Assigning and Subletting** - The Lessee shall not assign this Lease in whole or in part, and shall not sublet all or any part of the Leased Area or Premises and shall not license all or any part of the Leased Area or Premises without the Lessee obtaining the prior written consent of the City in each instance, which consent will not be unreasonably withheld.
11. **Use of Leased Area** – The Lessee will use the Leased Area and Premises for the purpose of operating a seniors centre, and not carry on any business that shall be deemed a nuisance on the premises.
12. **Compliance with Laws** – The Lessee will at all times during the Term use and occupy the Leased Area in compliance with all statutes, laws, regulations and orders of any authority having jurisdiction and, without limiting the generality of the foregoing, all federal, provincial, or municipal laws or statutes or bylaws relating to environmental matters.
13. **Insurance Clauses** –
- (a) The Lessee is responsible for insuring the Premises and all other structures located on the Leased Area and the contents of them, against risk of fire and other risks against which a prudent owner would insure.
 - (b) Without limiting the Lessee's obligations and liabilities under this Lease, the Lessee shall obtain, at its own expense, and keep in force a policy of comprehensive/commercial general liability insurance providing coverage for death, bodily injury, property loss, property damage and other potential loss and damage arising out of the Lessee's use and occupation of the Leased Area in an amount of not less than two million (\$2,000,000) Dollars inclusive per occurrence and the City, and its elected officials, officers, employees, agents and others, shall be named as additional insured's under the policy.
 - (c) On the Commencement Date and at other times upon demand by the City, the Lessee shall deliver to the City certified copies of the policies of insurance required to be maintained by the Lessee under this Lease.

14. **Indemnity** – Save and except for the negligence of the City, its employees and contractors the Lessee will and hereby does indemnify and save harmless the City from any and all liabilities, damages, costs, claims, suits or actions whatsoever in connection with or arising from:
- a) any breach of any obligation set forth in this Lease to be observed or performed by the Lessee;
 - b) any act, omission, or negligence of the Lessee, its members, officers, directors, employees, agents, contractors, subcontractors, subtenants, licensees, invitees or others for whom it is responsible;
 - c) any damage to property occasioned by the Lessee's use and occupation of the Leased Area and Premises or any injury to person or persons, including death, resulting at any time from the Lessee's use and occupation of the Leased Area and Premises; or
 - d) the granting of this Lease.
15. **Holding Over** – If the Lessee should hold over after the expiration of the Term and the City should accept rent, the new tenancy thereby created shall be a tenancy from month to month and not a tenancy from year to year, and shall be subject to the covenants and conditions herein contained so far as the same are applicable to a tenancy from month to month.
16. **Severance** – If any portion of this Lease is held invalid by a court of competent jurisdiction, the invalid portion shall be severed and the decision that it is invalid shall not affect the validity of the remainder of this Lease.
17. **Other Dispositions** – The City reserves the right to grant rights of way, easements, covenants and other dispositions of the Land or any part of it in a manner consistent with this Lease and the Lessee shall execute any such document if requested by the City. For greater certainty, but without limiting the generality of the foregoing, a right of way, easement, covenant or other disposition is not inconsistent with this Lease if it does not charge the Leased Area.
18. **Termination** - This contract will continue until severed, in writing, by either the Lessee or the City with 90 (ninety) days written notice.
19. **Interpretation** – Wherever the singular or masculine or neutral is used in this Lease, the same shall be construed as meaning the plural, the feminine or body corporate where the context so requires.

IN WITNESS WHEREOF the parties have set their respective hands, and where a Party hereto is a corporate entity, the corporate seal was affixed in the presence of its duly authorized officers.

THE CORPORATE SEAL of the CORPORATION OF THE CITY OF GRAND FORKS was as hereto affixed in the presence of:

Mayor Brian Taylor

Corporate Officer- Diane Heinrich

GRAND FORKS SENIOR CITIZENS' BRANCH 68

Per: _____

Per: _____

PLAN SHOWING CITY OF GRAND FORKS - SENIOR CITIZENS' DROP-IN CENTRE
IN BLOCK 18, PLAN 89, D.L. 108, S.D.Y.D.

SCALE: 1-INCH = 50 FEET.

BLK 25
PLAN 89

THIRD AVENUE

N 64° 49' E 230.47'

BLK. 47

REM. A

ST EAST

EAST

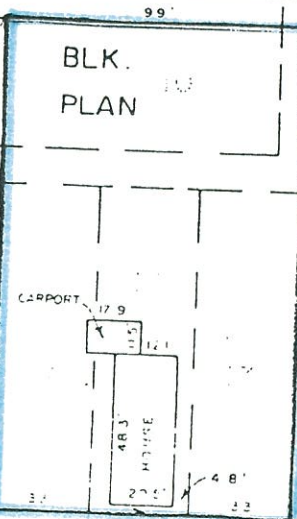
STREET

8th

BLK.
PLAN

18
89

SOUTH



"Copy of existing Lease"

THIS LEASE dated for reference the 1st day of January, 2004

BETWEEN:

THE CORPORATION OF THE CITY OF GRAND FORKS, a
municipal corporation having its offices at 420 Market Avenue, P.O. Box
220, Grand Forks, B.C. V0H 1H0

(hereinafter called the "the City")

AND:

GRAND FORKS SENIOR CITIZEN'S BRANCH 68, a Society incorporated
under the laws of the Province of British Columbia having its offices in Grand
Forks, P. O. Box 553, Grand Forks, B. C. V0H 1H0

(hereinafter called the "Lessee")

WHEREAS:

- A. The *Community Charter* authorizes the City to lease any real property held or owned by the City;
- B. The City is the registered owner of certain land situated in the City of Grand Forks and legally described as:
That Part of Block 18, Plan 86, District Lot 108, S.D.Y.D.

("the Land");
- C. The City desires to lease the Land shown outlined in blue on the attached plan identified as Schedule "A" together with all buildings thereon, or hereafter during the term to be erected, for the purpose of operating and maintaining a senior citizen's centre, terms and subject to the conditions set out herein.

NOW THEREFORE in consideration of the premises and the payment of \$1.00 (one dollar) from each party to the other, the receipt and sufficiency of which both parties hereby acknowledge, the parties agree as follows:

1. **Demise and Term** - The City hereby demises and leases to the Lessee the Land for a term of (10) ten years from the 1st day of January, 2004 (the "Commencement Date") to and including the 31st day of December, 2013 (the "Term") to have and to hold for the term for the purpose of operating and

maintaining a senior citizens' centre, and the Lessee does hereby accept the demise and lease of the Leased Area, all subject to the covenants, conditions and agreements herein contained.

2. **Quiet Enjoyment** - Subject to this Lease, the Lessee will and may peaceably hold and enjoy the Leased Area during the Term without interruption or disturbance by the City or any person lawfully claiming under the City.
3. **Renewal Option** – The Lessee, if not in default hereunder, may renew this Lease for a further term of ten (10) years on the same terms and conditions contained herein, and for the same consideration as provided herein. This option must be exercised by the Lessee giving notice in writing to the City in the manner provided herein not less than 90 days prior to the expiry of the Term.
4. **Rent** – The Lessee shall pay to the City rent in the amount of \$1.00 per year, to be paid in advance of the Term (the “Rent”).
5. **Lessee’s Right of Access** – The Lessee shall have the right to access the Leased Area from the public areas of City Park, provided that the Lessee complies with all of its obligations under this Lease.
6. **Leased Area Accepted “As Is”** – The Lessee accepts the Leased Area “as is” and acknowledges that it has had the opportunity to undertake such inspections, tests and surveys of the Leased Area as it considers necessary and that the City has made no representations or warranties respecting the Leased Area, and that by entering into this Lease, it is satisfied that the Leased Area is suitable for its purposes.
7. **Re-Entry** – On the expiry of this Lease or the renewal, the City shall have the exclusive option to either take over the building situated on the land leased herein or to demand that the Lessee remove the building and clear the land of all debris and rubble prior to the expiry of the Lease or any renewal. If the City shall give notice to the Lessee to have the building removed and the Lessee shall neglect and/or refuse to do so the City may have the building removed and clear the property and forward a bill to the Lessee for the services, which the Lessee shall be required to pay in full within seven (7) days of receiving the bill.
8. **Net Lease** – It is the intention of the parties that this is a “Net Lease” and the Lessee shall be responsible for the payment of all utilities used concerning the property leased herein.
9. **Taxes** – The Lessee shall promptly pay when due municipal, regional district, school, hospital district and other property taxes and all other taxes, charges,

levies, assessments, and other fees which may be imposed or that may arise in respect of the Leased Area or the Lessee's use of the Leased Area.

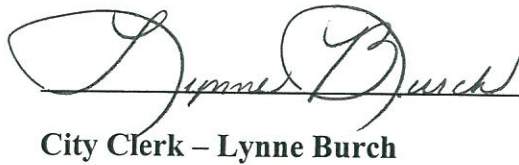
10. **Assigning and Subletting** - The Lessee shall not assign this Lease in whole or in part, and shall not sublet all or any part of the Leased Area or Premises and shall not licence all or any part of the Leased Area or Premises without the Lessee obtaining the prior written consent of the City in each instance, which consent will not be unreasonably withheld.
11. **Use of Leased Area** – The Lessee will use the Leased Area and Premises for the purpose of operating a seniors centre, and not carry on any business that shall be deemed a nuisance on the premises.
12. **Compliance with Laws** – The Lessee will at all times during the Term use and occupy the Leased Area in compliance with all statutes, laws, regulations and orders of any authority having jurisdiction and, without limiting the generality of the foregoing, all federal, provincial, or municipal laws or statutes or bylaws relating to environmental matters.
13. **Insurance Clauses** –
 - (a) The Lessee is responsible for insuring the Premises and all other structures located on the Leased Area and the contents of them, against risk of fire and other risks against which a prudent owner would insure.
 - (b) Without limiting the Lessee's obligations and liabilities under this Lease, the Lessee shall obtain, at its own expense, and keep in force a policy of comprehensive/commercial general liability insurance providing coverage for death, bodily injury, property loss, property damage and other potential loss and damage arising out of the Lessee's use and occupation of the Leased Area in an amount of not less than two million (\$2,000,000) Dollars inclusive per occurrence and the City, and its elected officials, officers, employees, agents and others, shall be named as additional insured's under the policy.
 - (c) On the Commencement Date and at other times upon demand by the City, the Lessee shall deliver to the City certified copies of the policies of insurance required to be maintained by the Lessee under this Lease.
14. **Indemnity** – Save and except for the negligence of the City, its employees and contractors the Lessee will and hereby does indemnify and save harmless the City from any and all liabilities, damages, costs, claims, suits or actions whatsoever in connection with or arising from:
 - a) any breach of any obligation set forth in this Lease to be observed or performed by the Lessee;

- b) any act, omission, or negligence of the Lessee, its members, officers, directors, employees, agents, contractors, subcontractors, subtenants, licensees, invitees or others for whom it is responsible;
 - c) any damage to property occasioned by the Lessee's use and occupation of the Leased Area and Premises or any injury to person or persons, including death, resulting at any time from the Lessee's use and occupation of the Leased Area and Premises; or
 - d) the granting of this Lease.
15. **Holding Over** -- If the Lessee should hold over after the expiration of the Term and the City should accept rent, the new tenancy thereby created shall be a tenancy from month to month and not a tenancy from year to year, and shall be subject to the covenants and conditions herein contained so far as the same are applicable to a tenancy from month to month.
16. **Severance** -- If any portion of this Lease is held invalid by a court of competent jurisdiction, the invalid portion shall be severed and the decision that it is invalid shall not affect the validity of the remainder of this Lease.
17. **Other Dispositions** -- The City reserves the right to grant rights of way, easements, covenants and other dispositions of the Land or any part of it in a manner consistent with this Lease and the Lessee shall execute any such document if requested by the City. For greater certainty, but without limiting the generality of the foregoing, a right of way, easement, covenant or other disposition is not inconsistent with this Lease if it does not charge the Leased Area.
18. **Termination** - This contract will continue until severed, in writing, by either the Lessee or the City with 90 (ninety) days written notice.
19. **Interpretation** -- Wherever the singular or masculine or neutral is used in this Lease, the same shall be construed as meaning the plural, the feminine or body corporate where the context so requires.


IN WITNESS WHEREOF the parties have set their respective hands, and where a Party hereto is a corporate entity, the corporate seal was affixed in the presence of its duly authorized officers.


THE CORPORATE SEAL of the CORPORATION OF THE CITY OF GRAND FORKS was as hereto affixed in the presence of:


Mayor Jake Raven


City Clerk – Lynne Burch

GRAND FORKS SENIOR CITIZENS' BRANCH 68

Per: 

Per: 

PLAN SHOWING CITY OF GRAND FORKS - SENIOR CITIZENS' DROP-IN CENTRE
IN BLOCK 18, PLAN 89, D. L. 108, S.D.Y.D.

SCALE: 1-INCH = 50 FEET.

BLK 25
PLAN 89

THIRD

AVENUE

BLK. 47

REM. A

ST EAST

EAST
STREET

8th

BLK.
PLAN 10

18
89

CARPORT

SOUTH

REMARKS

PLAN SHOWING CITY OF GRAND FORKS - SENIOR CITIZENS' DROP-IN CENTRE
IN BLOCK 18, PLAN 89, D.L. 108, S.D.Y.D.

SCALE: 1-INCH = 50 FEET.

BLK 25
 PLAN 89

THIRD AVENUE

N 54° 49' E 230.4'

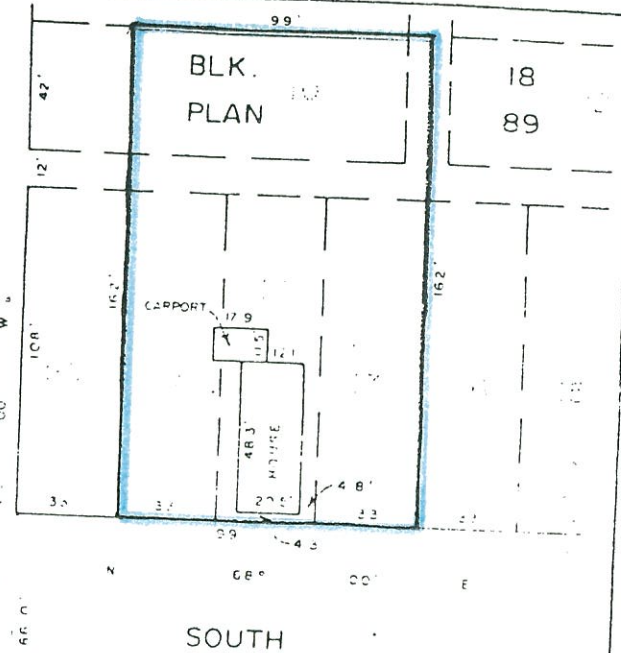
BLK. 47

REM. A

ST EAST

EAST STREET

8th



THE CITY OF GRAND FORKS REQUEST FOR COUNCIL DECISION

DATE : May 27, 2013

TOPIC : Convert Temporary Borrowing to Long Term Debt

PROPOSAL : Municipal Security Issuing Resolution

PROPOSED BY : Chief Financial Officer

SUMMARY:

In May of 2009 Council adopted Bylaw No. 1873, "2009 Sewer Utility Improvements Loan Authorization Bylaw No. 1873" to fund improvements to the City Park Lift Station. During the project the City secured temporary borrowing through Bylaw 1880 "A Bylaw to Authorize Temporary Borrowing Pending the Sale of Debentures" which was adopted September 21, 2009.

A total of \$1,537,425.86 was borrowed through temporary borrowing. In total the City will borrow \$1,756,920.09 for this project. In Fall 2012 the project was complete so the City requires Council resolution to convert the temporary borrowing and the balance of the project into long term debt.

STAFF RECOMMENDATIONS:

Staff recommends that Council adopt the following resolution;

RESOLVED THAT Council for the City of Grand Forks approves borrowing from the Municipal Finance Authority of British Columbia as part of their 2013 fall issue, in the amount of \$1,756,920.09 as authorized through loan authorization Bylaw No. 1873, "2009 Sewer Utility Improvements Loan Authorization", and that the Regional District of Kootenay Boundary be requested to consent to the City's borrowing over a twenty five year term and include the borrowing in the Regional District Security issuing bylaw.

LEGISLATIVE IMPACTS, PRECEDENTS, POLICIES:

Section 179 of the Community Charter addresses loan authorization bylaws for long term debt borrowing.



Chief Financial Officer



Reviewed by: Chief Administrative Officer

THE CORPORATION OF THE CITY OF GRAND FORKS

BYLAW NO. 1873

**A Bylaw to Authorize the Borrowing of the Estimated Cost of Constructing
Improvements to the Sewer Utility System**

=====

WHEREAS it is deemed desirable and expedient to construct improvements to the Sewer Utility System servicing the City of Grand Forks;

AND WHEREAS the estimated cost of constructing the improvements to the Sewer Utility System, including expenses incidental thereto is the sum of Three Million Five Hundred Thousand Dollars (\$3,500,000) which is the amount of debt created by this bylaw.

NOW THEREFORE, the Council of the Corporation of the City of Grand Forks, in open meeting assembled, enacts as follows:

1. The Council is hereby empowered and authorized to undertake and carry out or cause to be carried out the construction of improvements to the Sewer Utility System generally in accordance with general plans on file in the municipal office and to do all things necessary in connection therewith and without limiting the generality of the foregoing:
 - a) To borrow upon the credit of the Municipality a sum not exceeding \$3,500,000.00.
 - b) To acquire all such real property, easements, rights-of-way, licences, rights or authorities as may be requisite or desirable for or in connection with the construction of the said improvements to the Sewer Utility System.
2. The maximum term for which debentures may be issued to secure the debt created by this bylaw is twenty five (25) years.
3. This bylaw may be cited as **“2009 Sewer Utility Improvements Loan Authorization Bylaw No. 1873”**.

Read a FIRST time this 11th day of May, 2009

Read a SECOND time this 11th day of May, 2009

Read a THIRD time this 11th day of May, 2009.

Certified a true copy of Bylaw No. 1873 as at third reading.

Corporate Administrator

RECEIVED the Approval of the Inspector of Municipalities this 15th day of May, 2009.

**RECEIVED THE APPROVAL OF THE ELECTORS BY ALTERNATIVE APPROVAL
PROCESS** on July 8, 2009.

FINALLY ADOPTED this 20th day of July, 2009.

Mayor Brian Taylor

City Clerk – Lynne Burch

CERTIFICATE

I hereby certify the foregoing to be a true copy of Bylaw No. 1873, cited as “2009 Sewer Utility Improvements Loan Authorization Bylaw No. 1873”, as passed by the Municipal Council of the City of Grand Forks on the 20th day of July, 2009.

Clerk of the Municipal Council of the
City of Grand Forks

THE CORPORATION OF THE CITY OF GRAND FORKS

BYLAW NO. 1880

A Bylaw to Authorize Temporary Borrowing Pending the Sale of Debentures

WHEREAS it is provided by Section 181 of the Community Charter that the Council may, where it has adopted a loan authorization bylaw, without further assets or approvals, borrow temporarily from any person under the conditions therein set out;

1. **AND WHEREAS** the Council has adopted Bylaw No. 1873, cited as "2009 Sewer Utility Improvements Loan Authorization Bylaw No. 1873", authorizing the construction of improvements to the sewer utility system in the amount of three million, five hundred thousand dollars (\$3,500,000.00);

AND WHEREAS the sale of debentures has been temporarily deferred:

NOW THEREFORE, Council for the Corporation of the City of Grand Forks in open meeting assembled, **ENACTS**, as follows:

1. The Council is hereby authorized and empowered to borrow an amount or amounts not exceeding the sum of three million, five hundred thousand dollars (\$3,500,000.00), as the same may be required.
2. The form of obligation to be given as acknowledgement of the liability shall be a promissory note or notes bearing the corporate seal and signed by the Mayor and the Financial Administration Officer.
3. The money so borrowed shall be used solely for the purpose set out in said Bylaw No. 1873.
4. The proceeds from the sale of the debentures or so much thereof as may be necessary shall be used to repay the money so borrowed.
5. This bylaw may be cited as "Temporary Borrowing Bylaw No. 1880".

Read a **FIRST** time this 8th day of September, 2009.

Read a **SECOND** time this 8th day of September, 2009.

Read a **THIRD** time this 8th day of September, 2009.

FINALLY ADOPTED this 21st day of September, 2009.

Mayor Brian Taylor

City Clerk – Lynne Burch

CERTIFIED CORRECT

I hereby certify the foregoing to be a true copy of Bylaw No. 1880, as adopted by the Municipal Council of the City of Grand Forks on the 21st day of September, 2009.

Clerk of the Municipal Council of the
City of Grand Forks



THE CORPORATION OF THE CITY OF GRAND FORKS

COUNCIL INFORMATION SUMMARY FOR June 10th, 2013

Date: June 3rd, 2013
 Agenda: June 10th, 2013
 Proposal: To Receive the Items Summarized for Information
 Proposal By: Staff

Staff Recommendation:

That Information Items numbered 10(a) to 10(f) be received and acted upon as recommended.

	ITEM	SUBJECT MATTER	RECOMMENDATION
CORRESPONDENCE TO/FROM MAYOR AND COUNCIL			
10 (a)	Seniors Branch 68	Request for Letter of Support	Council determines to provide a letter support to the Grand Forks Seniors Branch 68 for their New Horizons Capital Assistance Funding Grant application for upgrades to the Seniors Hall heating system and exterior of the older section of the building.
10(b)	Rural BC Project - RDKB	Request for Letter of Support	Council determines to provide a letter of support in principle to the initiatives of the Rural BC Project to improve the sustainability of our rural communities.
CORRESPONDENCE TO/FROM STAFF			
GENERAL INFORMATION			
10(c)	Grand Forks Flying Association COPA Flight 62	Request for Insurance Coverage for the Grand Forks Flying Association – Airport Appreciation Day, Fly In Event on August 25 th , 2013 at the Grand Forks Municipal Airport	Resolved that Council agrees to officially sponsor an Airport Appreciation Day Fly in Event on August 25 th , 2103 as outlined in the attached event request from the Grand Forks Flying Association COPA (Canadian Owners and Pilots Association) Flight 62, at the Grand Forks Municipal Airport.
10(d)	Interfor	Response regarding City Visit on noise concerns from the public	Receive for Information
10(e)	Perley Elementary	Thank You Card	Receive for Information
FEDERAL AND PROVINCIAL GOVERNMENT			
10(f)	Canada Post	Notice of intent to review and reduce the retail counters and services at existing Canada Post Outlets	Receive for Discussion
INFORMATION FROM UBCM/FCM/AKBLG			
MINUTES FROM OTHER ORGANIZATIONS			

Grand Forks Seniors Branch 68
P.O. Box 553
Grand Forks, BC
V0H1H0


May 27, 2013

The Corporation of the City of Grand Forks
Box 220
Grand Forks, BC
V0H1H0

The Seniors Branch 68 is applying for a grant from New Horizons for a Capital Assistance Funding Grant, in the amount of \$25,000.00 to upgrade the heating system and the exterior of the older section of the building.

We would appreciate a letter to New Horizons supporting our endeavour to upgrade the heating system and improve the exterior of the building.

Sincerely
Ralph White
Grant Coordinator

A handwritten signature in black ink, appearing to read 'Ralph White', written over the printed name.

President Seniors Branch 68
David Janzen

A handwritten signature in blue ink, appearing to read 'David Janzen', written over the printed name.

Good Morning,

Director McGregor gave a presentation at the last meeting on the Rural BC Project. The Directors asked that I send this on so that your Councils can view the video and consider sending a letter of support. The Rural BC Project is an initiative to improve the sustainability of our rural communities.

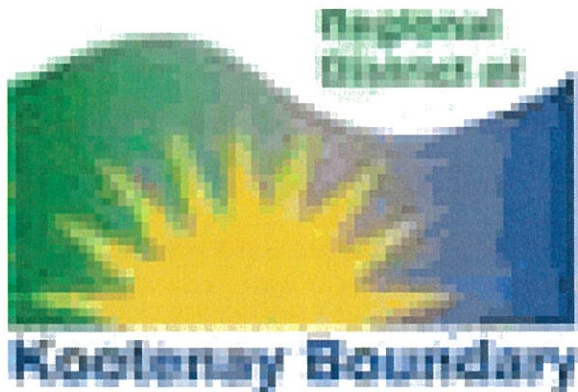
http://www.youtube.com/watch?feature=player_embedded&v=pNIZjsFtuL0

The Board of Directors will be sending a letter of support.

The main issues that will be addressed in the Board's letter of support will be:


- The Board's support for the Rural BC proposals
- The Board's support of a cabinet level appointment to look after the interests of rural British Columbia
- That the Province adopt and utilize a "rural lens" to look at issues that can affect rural BC.

Director McGregor has offered to make a presentation if your Council would prefer.



John M. MacLean, CAO
202-843 Rossland Avenue
Trail, BC V1R 4S8
Phone: 250-368-9148
Toll Free: 1-800-355-7352

From:  <lise.pichet@aon.ca>

Tuesday, June 12, 2012 10:37:15 AM 

Subject: Fly-in on August 26th

To:  Diane Heinrich

Attachments:  Attach0.html
 Air Event.doc

3K
128K

Bonjour,
Further our telephone conversation, please find attached the questionnaire to be completed and returned in due time.
Have a great day.
Lise

Lise Pichet, PAA, CIP, Courtier en assurance de dommages / Damage Insurance Broker
Vice-Présidente et Directeure / Vice President and Director
Aon Risk Solutions / Conseillers en gestion des risques | Service Aviation / Aviation Division
700, rue De La Gauchetière Ouest, bureau 1800 | Montréal, Québec H3B 0A4
tél +1.514.840.7802 | cell +1.514.774.7802 | téléc +1.514.842.3456
lise.pichet@aon.ca | aon.ca
Aon Reed Stenhouse Inc./Aon Parizeau Inc.

La présente communication (et tout fichier rattaché) s'adresse uniquement au(x) destinataire(s) précité(s) et ne peut être autrement distribuée, copiée ou utilisée. Le contenu de cette communication peut être assujéti au privilège. Tout droit à ce privilège est expressément revendiqué et nullement abandonné. Si vous avez reçu cette communication par erreur, veuillez nous en avvertir immédiatement en répondant à ce courriel ou en nous appelant. Veuillez également effacer cette communication (et tout fichier rattaché) sans en conserver une copie. Merci.

This communication (and any attachments) is directed in confidence to the addressee(s) listed above, and may not otherwise be distributed, copied or used. The contents of this communication may also be subject to privilege, and all rights to that privilege are expressly claimed and not waived. If you have received this communication in error, please notify us by reply e-mail or by telephone and delete this communication (and any attachments) without making a copy. Thank you.

MAR 8 2013

THE CORPORATION OF
CITY OF GRAND FORKS**EVENT REQUEST FORM**Date of Request: March 8/13Name of the Event: Grand Forks Airport Appreciation Day EventType of Event: Fly-in Car & Bike show and shine with pancake breakfastDate of the Event: Aug 25/2013Requested Location: City of Grand Forks Airport C7 (7F)

Name of your contact people: (Main Coordinator & Area of Responsibility)

1. Name: Chantel Lovegrove Phone # 444 0050 Email: chantellovegrove@gmail.com
2. Name: James Traynor Phone # 442 5646 Email: jte.traynor@hotmail.com
3. Name: _____ Phone # _____ Email: _____
4. Name: _____ Phone # _____ Email: _____

443-4594

2 WEEKS MINIMUM NOTICE

Items and/or services requested to be provided by the City of Grand Forks. Please ensure that **ALL** items requested **ARE RETURNED** to the same place as delivery. If alternative return arrangements need to be made, please ensure that the contact persons have given prior approval.

If your event involves a Road Closure, do you require instruction on how to use road cones, barricades and traffic control vests? _____ If instruction is required, please contact Hal Wright at 250-442-8266 at least two weeks in advance prior to your event.

ITEMS	QUANTITY	RETURNED	SERVICES	Yes	No
Bleachers			Electrical Services	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Barricades			Washroom Services	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Picnic Tables	<u>10</u>		Grass Cutting	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Garbage Cans	<u>8</u>		Irrigation OFF	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Traffic Control Vests	<u>8</u>				
Traffic Cones					

OTHER COMMENTS OR REQUIREMENTS NOT LISTED ABOVE

We need sound trailer, Recycling cans, ELECTRICAL FOR SOUND TRAILER

Contact Person for the City of Grand Forks:

Hal Wright Sarah Winton

City of Grand Forks 442-8266

Requests will be handled on a 1st come 1st serve basis

All requests and or information shall go through the above contact person.

Deliver or Fax (442-8000) this completed form to City Hall

In a case where your event involves a road closure the coordinating person must contact all of the **EMERGENCY SERVICES** listed below and provide them with all of the **EVENT INFORMATION**.

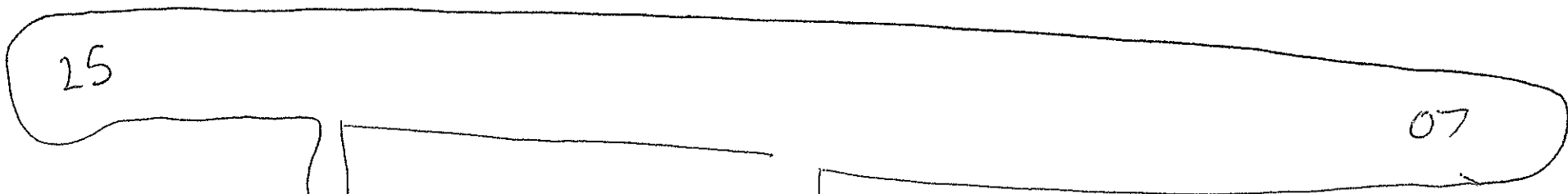
Police 442-8288
Fire 442-8266
Ambulance 442-2022

Date Approved April 17 2013
Approved By [Signature]

N:forms/event request form

- Sent to Hal
- Included to event
Calendar
- sent to City of Grand Forks
(see center)

E3 - GF Airport Appreciation Day Event
- Aug. 25



25

07

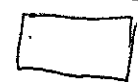
plane parking

plane parking

plane parking

Bike Parking

Concessionaires



Fuel

Car parking



outside Airport

THE CORPORATION OF THE CITY OF GRAND FORKS

7217 - 4TH STREET, BOX 220 • GRAND FORKS, BC V0H 1H0 • FAX (250) 442-8000 • TELEPHONE (250) 442-8266



June 12th, 2012

Via Fax (514) 842 - 3456

Aon Parizeau Inc.
700 De La Gauchetiere West, Suite 1800
Montreal, Quebec
H3B 0A4

ATTENTION: Ms. Lise Pichet, Vice-President, Director Aviation Division

Dear Ms. Pichet:

Re: Airport Liability Insurance
Policy No. AD1200101 – Airport Fly-In, August 26th, 2012

As in past years, I wish to advise that the City of Grand Forks has been requested to sponsor a "Fly-In" at the Grand Forks Municipal Airport. The Fly-In is scheduled to take place on August 26th, 2012 at the Grand Forks Airport. This year is an important event, as a member of the COPA board (Canadian Owners and Pilots Association) is planning to come to Grand Forks to present the Grand Forks Flying Association with its new Charter recognizing the reinstatement of COPA Flight 62.

Council has, by resolution, agreed to officially sponsor the event, which includes activities outlined in the Grand Forks Flying Club's letter, dated May 31st, 2012. Accordingly, we are requesting a rider, in the amount of \$2,000,000.00 be added to our present liability insurance policy for this one day event, the application of which is attached. We are attaching the following for your consideration:

- Copy of the Canadian Owners and Pilots Association (COPA) Certificate of Insurance naming the City of Grand Forks and the Grand Forks Flying Association COPA Flight 62 as an Additional Insured
- Correspondence from the Grand Forks Flying Association COPA Flight 62 requesting the use of the Grand Forks Municipal Airport for this event
- Application for rider to our present liability insurance policy

I am looking forward to receiving your response on behalf of the underwriter. Thank you for your assistance.

Yours truly,

A handwritten signature in blue ink, which appears to read "Diane Heinrich".

Diane Heinrich
Corporate Officer

WE4, A1-AON request for insurance for Fly-in – Airport Appreciation Day August 26th, 2012

THE CORPORATION OF THE CITY OF GRAND FORKS

7217 - 4TH STREET, BOX 220 • GRAND FORKS, BC V0H 1H0 • FAX (250) 442-8000 • TELEPHONE (250) 442-8266



July 26th, 2012

Via Fax (514) 842 – 3456 and via email to: lise.pichet@aon.ca

Aon Parizeau Inc.
700 De La Gauchetiere West, Suite 1800
Montreal, Quebec
H3B 0A4

ATTENTION: Ms. Lise Pichet, Vice-President, Director Aviation Division

Dear Ms. Pichet:

Re: Airport Liability Insurance
Policy No. AD1200101 – Airport Fly-In, August 26th, 2012

As in past years, I wish to advise that the City of Grand Forks has been requested to sponsor a "Fly-In" at the Grand Forks Municipal Airport. The Fly-In is scheduled to take place on August 26th, 2012 at the Grand Forks Airport. This year is an important event, as a member of the COPA board (Canadian Owners and Pilots Association) is planning to come to Grand Forks to present the Grand Forks Flying Association with its new Charter recognizing the reinstatement of COPA Flight 62.

Council has, by resolution, agreed to officially sponsor the event, which includes activities outlined in the Grand Forks Flying Club's letter, dated May 31st, 2012 (attached). As indicated in the enclosures, the City of Grand Forks is named as "additional insured" under COPA's Certificate of Insurance.

We are attaching the following for your consideration:

- Copy of the Canadian Owners and Pilots Association (COPA) Certificate of Insurance naming the City of Grand Forks and the Grand Forks Flying Association COPA Flight 62 as an Additional Insured
- Correspondence from the Grand Forks Flying Association COPA Flight 62 requesting the use of the Grand Forks Municipal Airport for this event
- Air Event Liability Questionnaire Application as per your previous attachment from the Grand Forks Flying Association
- Site Map
- Council's Resolution as an official sponsor for the event

I am looking forward to receiving your response on behalf of the underwriter. I am going on holidays commencing tomorrow (July 27th) and returning on August 13th, if you require any further information, please contact Wayne Kopan, Airport Manager at (250) 442-8266 or wkopan@grandforks.ca.

Thank you for your assistance.

Yours truly,

A handwritten signature in blue ink, appearing to read "D. Heinrich".

Diane Heinrich
Corporate Officer

WE4, A1-AON request for insurance for Fly-in – Airport Appreciation Day August 26th, 2012



OAKVILLE • TORONTO • MONTREAL • VANCOUVER

CERTIFICATE OF INSURANCE

This is to certify to:

Certificate #: C443578311-35a

Corporation of the City of Grand Forks

that insurance as herein described is in full force and effect:

DETAILS OF COVERAGE

Named Insured: Canadian Owners and Pilots Association (COPA) and/or Individual COPA Flights, including directors, officers, employees and volunteers thereof.

Address: 71 Bank St, 7th floor
Ottawa, ON, K1P 5N2

Policy #: C443578311
Term: 12/31/11 to 12/31/12
mm/dd/yy mm/dd/yy

COVERAGE AND LIMITS OF LIABILITY:

PART 1 - AVIATION PREMISES LIABILITY:

Bodily Injury and/or Property Damage Liability caused by an Occurrence in or about premises owned by the Insured or used by the Insured for an aviation event.

Limit of Coverage:

\$5,000,000.00 Each occurrence Premises Liability to include any premises incidental to the aviation operations of the Named Insured

\$1,000,000.00 Each occurrence and in the annual aggregate Food, Beverage and Host Liquor Liability

PART 2 - NON OWNED AIRCRAFT LIABILITY:

Bodily Injury and/or Property Damage caused by an Occurrence and arising out of a non-owned aircraft as detailed in the Policy.

Limit of Coverage:

\$5,000,000.00 Each Occurrence Combined Single Limit Bodily Injury and Property Damage

PART 3 - AIR MEET LIABILITY:

Bodily Injury and/or Property Damage Liability caused by an Occurrence and arising out of the organization of, involvement in or sponsorship of an Air Meet as detailed in the Policy.

Limit of Coverage:

\$5,000,000.00	Each Occurrence and in the Aggregate each Policy year
\$1,000,000.00	Each occurrence and in the annual aggregate Food, Beverage and Host Liquor Liability

TERRITORY:

Canada and the United States of America

CONDITIONS: ADDITIONAL INSURED

Canadian Flight Publishing Corporation
COPA Flight Safety Foundation
COPA Freedom to Fly Fund

Only with respect to the "Airport Appreciation Day and Fly-In Pancake Breakfast" to be held August 25 - 26, 2012 (Rain Date: September 22 - 23, 2012)) at Grand Forks Airport (CZGF):

- Corporation of the City of Grand Forks, Box 220, Grand Forks BC V0H 1H0
- Grand Forks Flying Association COPA Flight 62

The insurance afforded is subject to the terms, conditions and exclusions of the applicable policy. This Certificate is issued as a matter of information only and confers no rights on the holder and imposes no liability on the Insurer. The Insurer will endeavor to mail to the holder of this Certificate ten (10) days written notice of any material change in or cancellation of this policy but assumes no responsibility for failure to do so.

The MAGNES Group Inc.



Date: May 28, 2012

Belinda Bryce
Authorized Representative



Canadian Owners and Pilots Association
Working for your Freedom to Fly since 1952
www.copanational.org

Grand Forks Flying Association

COPA Flight 62

PO Box 2042 Grand Forks BC V0H1H0

May 31, 2012

Wayne Kopan, Airport Manager
Corporation of the City of Grand Forks
7217 – 4th Street, PO Box 220
Grand Forks BC

Dear Wayne,

The Grand Forks Flying Association COPA Flight 62 is planning an Airport Appreciation Day Fly-in on August 26th 2012. We plan to have a pancake breakfast and car show, as well as model aircraft flying demonstrations as part of the event.

A member of the COPA board is planning to come to Grand Forks to present the Association with its new Charter recognizing the reinstatement of COPA Flight 62.

As a member of the COPA organization, the Grand Forks Flying Association is able to get insurance coverage for events such as this. We have applied for and received coverage, with the City as a named insured. (See attached Certificate)

It has come to our attention that the City's CUPE contract prevents James Traynor or others from volunteering their time and effort to do maintenance work at the airport as previously planned. There is some work that will be required to make the airport safe and suitable for guest aircraft; the grounds in front of the tie-down area need to be filled levelled to prevent propeller strikes.

Thank you for your consideration of this matter.
Best regards,

John Wheeler
Secretary, Grand Forks Flying Association – COPA Flight 62

Cc: Lynne Burch, CAO

- f) Grand Forks Flying Association COPA Flight 62 Insurance Coverage for the Grand Forks Flying Association - For the Grand Forks Flying Association "Airport Appreciation Day Fly-In" on August 26th, 2012. **Recommend that Council grants permission to the Grand Forks Flying Association to hold an Airport Appreciation Day Fly-in on August 26th, 2012, at the Grand Forks Municipal Airport.**

MOTION:

RESOLVED THAT COUNCIL AGREES TO OFFICIALLY SPONSOR AN AIRPORT APPRECIATION DAY FLY IN ON AUGUST 26TH, 2012 AS OUTLINED IN THE CORRESPONDENCE FROM THE GRAND FORKS FLYING ASSOCIATION COPA (CANADIAN OWNERS AND PILOTS ASSOCIATION) FLIGHT 62, AT THE GRAND FORKS MUNICIPAL AIRPORT.

CARRIED.

-
- g) From BC Ideas - Introduction to an online site intended for the submission of ideas that address health, social and environmental changes. **Recommend to receive for information.**
- h) From UBCM - In The House – Legislative Update. **Recommend to receive for information.**
- i) From UBCM - Resolutions Deadline for UBCM. **Recommend to receive for information – Council to note that the deadline for resolutions in June 30th, 2012.**
- j) May 28th Task List – List of Completed and In-Progress Tasks. **Recommend to file.**
- k) Economic Development Committee Minutes - Minutes from April 3rd, 2012. **Recommend to receive for information.**
- l) Economic Development Committee Minutes - Minutes from April 24th, 2012. **Recommend to receive for information.**

BYLAWS:

None

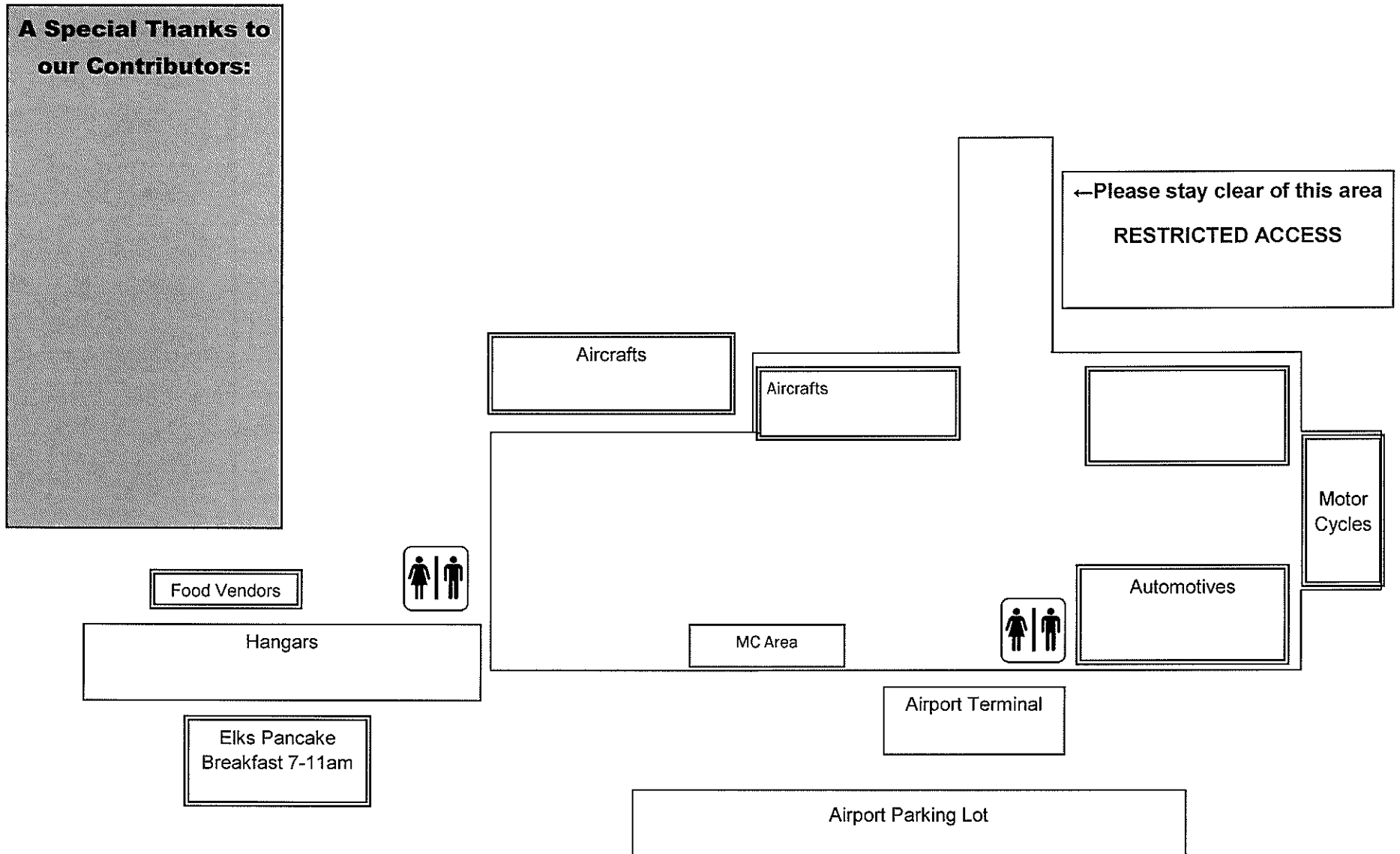
LATE ITEMS:

- a) Correspondence from Mayor Lawrence D. Chernoff of Castlegar, with regard to the West Kootenay Regional Airport West Jet Services to West Kootenay request for letter of support.

MOTION:

FLY-IN, CAR, AND BIKE SHOW AND SHINE

Site Map



Schedule of Events

7-11 am Elks Pancake Breakfast over by the hangars

11am-12pm Remote Control Aircraft Demonstrations

Fly-In Event Location

GRAND FORKS AIRPORT

Cameron Ave

Image © 2012 GeoEye

© 2012 Google

Google

**INTERFOR**

RECEIVED

MAY 22 2013

THE CORPORATION OF
THE CITY OF GRAND FORKS

May 21, 2013

City of Grand Forks
P.O. Box 220
Grand Forks, BC
VOH 1H0

Dear Mr. Kopan;

FILE CODE

*C/O Reply to City Visit
IS- + Concerns from Public
(Noise)*

Thank you for your recent visit and feedback from Mr. Fleury, Mr. Kennedy and Ms. White.

As I stated during our meeting last week; we have been, and continue to be, very committed to reducing the impact our operation has on our neighbors.

During the last year we have initiated a fully insulated building around our new barker installation, as well as significant civil work that included paving our entire lumber yard and a major part of our log yard. This paving has eliminated an enormous amount of dust into our community by keeping all logging trucks on paved surface as well as most of our internal mobile equipment on asphalt. The barker building installation will be complete in two weeks helping reduce both noise and dust.

As well as this current initiative, we have hired an engineering firm, Anthony Seaman Ltd, to help detail ideas to further reduce noise from the barker infeed of our plant. We expect these recommendations within a month.

We have begun a process to further seal in all noises at the west end of our sawmill through a variety of small high impact noise reduction initiatives.

We have also bought reduced noise back up alarms for our mobile equipment that will be installed in the next two weeks. This will reduce the noise associated with high pitch alarm while still maintaining our Worksafe requirements.

We are investigating and costing a tree or fence barricade on the southern side of our property that might help the noise and dust to our closest neighbors. I will let you know how we make out with this initiative later this year.

International Forest
Products Limited

Grand Forks Division
P.O. Box 39
570 68th Ave.
Grand Forks, BC, Canada V0H 1H0

tel: (250) 443-2400
fax: (604) 422-3253

interfor.com

We also are working on mitigating the noise from the planer vibrating conveyor on the south west side of the planer which Mr. Fleury has complained about in the past.

There has been an industrial site in this location for decades that has operated 3 shifts around the clock from the late 1970's to today. Today we operate the sawmill facility from 5:30 AM until 1:00 AM. The planer operates from 6:30 AM – 5:00 PM.

We will continue to work with our community to reduce the amount of impact we have on our neighbors. I also would remind you that we will not be able to fully eliminate the noise of an industrial site for someone who has brought property immediately adjacent to us.

Thank You,



International Forest Products Limited
Andrew Horahan
General Manager Kootenays

RECEIVED

SEP 24 1971

THE COMMISSION OF
THE CITY OF NEW YORK

Came in for
Mayor &
Council

T H A N K S

FILE CODE

WE3, Thank You from
CIO - Mrs McKinley & Mr. Nordman
(Comments & Requests) Classes

www.hallmark.com



3.47
T 615-7
© HALLMARK LICENSING, INC.
HALLMARK CARDS, INC.
KANSAS CITY, MO 64141
TORONTO, CANADA M2J 1P6
MADE IN U.S.A.

Thank you
very much for
supporting our
Solar Car event
Andrew McKinley

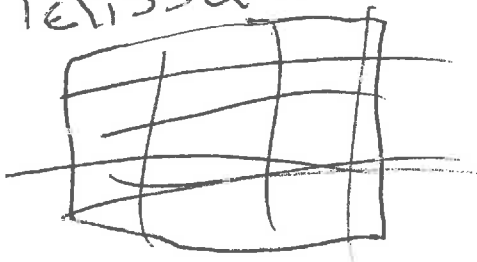
Mr. McKinley's
Class

Mr. Nordman's Class

Jacob

Sidney

Melissa



Xandria

Isaac Holitzki

Daley B

Dante Campbell

Hannah

Ryan

Fier

Isabell

Thanks for
the cars!!

Derek

Callan W.

Ethan

Kiandra A.

Wyatt

Jana
Thanks
for everything

Riley

Melina

Trevor

James
Podmoroff

Thank you
very much for
supporting our
Solar Car event
Andrew McKinley

elliott

Jacob

Ainsley W

Tieren Riley Dobson

Austin
Paradowski

Devin

Olivia

Aspen

Mike
Walkus

Joan

Owen

Jaden

Lizzie

Mathew
Clinton

Phoenix
Annalise

Keegan Kington

Jenna Mollen

Taka

Von
Diepenbeck

Miles Semenov

Matt Donovan

Alex Schwan

T
Y
L
E
R

April 23, 2013
Castlegar, BC

Mr. Deepak Chopra, President
Canada Post Corporation
2701 Riverside Drive
Ottawa, ON K1A 0B1

Dear Mr. Chopra,

I have just learned from the Castlegar local of the Canadian Union of Postal Workers (CUPW) that Canada Post has served notice of its intent to open a postal franchise office within one half of a kilometer from the main corporate post office located at 1011-4th Street.

Apparently, Canada Post has also advised that it intends to “review and reduce” the retail counters and services at existing corporate outlets.

According to CUPW when Canada Post is planning on closing down the main office, one of the first steps is to set up a private franchise to take away revenue. It can then claim that the corporate office is no longer viable.

It is my understanding that Castlegar is protected by the moratorium against closures under the Canadian Postal Service Charter. The workers at our main post office are very concerned that if a franchise is established within close proximity to the corporate office, this will soon justify reductions in service at the main office.

I have been told that Canada Post is reviewing its retail operations across the country and has already begun removing a number of tills at the front counter. This, of course, creates line-ups and unnecessary delays for customers.

On behalf of our postal workers and the citizens of our community, I strongly urge you to ensure that our main post office remains a strong viable operation with adequate dedicated personnel to serve its customers. Introducing a franchise at such close proximity interferes with this.

It is important to understand that good-paying union jobs are one of the pillars of our small rural communities and contribute to small businesses as well as other aspects of our economy.

Thank you for your consideration of this important matter.

Sincerely,

Alex Atamanenko, MP
BC Southern Interior

C: Honourable Stephen Fletcher, Minister of State (Transport)
Olivia Chow, NDP Critic for Canada Post
Mayor Lawrence Chernoff, City of Castlegar
Cindy McCallum, Vice-President, CUPW Castlegar Local
John Bail, CUPW National Director Pacific Region
All media

April 25, 2013
Ottawa, ON

Mr. Deepak Chopra, President
Canada Post Corporation
2701 Riverside Drive
Ottawa, ON K1A 0B1

Dear Mr. Chopra,

Further to my letter to you of April 23, 2013 (attached) where I expressed concern about a new dealership outlet in Castlegar, it has just come to my attention that Canada Post is planning to establish other dealership outlets at the following locations:

Oliver, BC - Main St & Co-op Avenue
Nelson, BC - Hwy 3A & Baker St.
Trail, BC - Farwell St. & Pine Ave.
Grand Forks, BC – Market Ave. & 4th St.

Canada Post Corporate offices provide a very beneficial service to our rural communities. Workers are paid a decent living wage and as a result, contribute to the viability of our small businesses and economy in general.

The loss of full-time union jobs will have a major negative impact on our rural communities.

I respectfully urge you to reconsider this devastating policy of privatization and work with CUPW and our communities to see how Canada Post can continue to provide a valuable service by maintaining its main corporate post office.

Sincerely,



Alex Atamanenko, MP
BC Southern Interior

c.c. Honourable Stephen Fletcher, Minister of State (Transport)
Olivia Chow, NDP Critic for Canada Post
Mayor Lawrence Chernoff, City of Castlegar
Cindy McCallum, Vice-President, CUPW Castlegar Local
Robert Aubin, MP – NDP
John Bail, CUPW National Director Pacific Region
Jessica Wirischagin, President - Grand Forks CUPW
Barb Perry - CUPW Oliver
Ed Evans, President - Trail CUPW
Brenda Yanke, President - Nelson CUPW
All media

Labour Relations

CANADA POST CORPORATION
2701 RIVERSIDE DR SUITE N0060
OTTAWA ON K1A 0B1

Relations du travail

SOCIÉTÉ CANADIENNE DES POSTES
2701 PROM RIVERSIDE BUREAU N0060
OTTAWA ON K1A 0B1

Via e-mail and mail

March 25, 2013

Rona Eckert
National Union Representative
Canadian Union of Postal Workers
377 Bank Street
OTTAWA ON K2P 1Y3

Dear Ms. Eckert:

Canada Post wishes to meet with you to consult constructively on the establishment of a high traffic dealership outlet at the intersection of Main St and Co-op Ave in Oliver BC. The required information prepared under the Christie formula is attached.

This dealership outlet will improve service for customers in the market area to be served. We invite you to consult on this proposal and are available to meet with you on April 10 2013.

Should the CUPW not avail itself of consultation, Canada Post will consider April 10 2013 as the commencement date of the ninety (90) day notice period for the outlets.

Please advise me of your availability and intent so that I may finalize the details of our meeting.

Yours sincerely,

Par courrier et par la poste

Le 25 mars, 2013

Rona Eckert
Permanent syndical national
Syndicat des travailleurs et travailleuses des Postes
377, rue Bank
OTTAWA ON K2P 1Y3

Madame:

Postes Canada désire tenir avec vous une consultation sur l'ouverture d'un comptoir postale du secteur privé grandement achalandé, à l'intersection de la rue Main et de l'avenue Co-op à Oliver BC. Vous trouverez ci-joint l'information requise conformément à la formule Christie.

Cette mesure permettra d'améliorer le service à la clientèle du secteur concerné. Nous vous invitons à venir discuter de cette proposition et pourrions vous rencontrer le 10 avril 2013.

Si le STTP ne désire pas prendre part à la consultation, Postes Canada considérera le 10 avril 2013 comme le début de la période de préavis de 90 jours pour les comptoirs.

Je prendrai des dispositions relativement à notre rencontre dès que vous m'aurez fait part de votre disponibilité et de vos intentions.

Sincères salutations,



Sophie Cormier
Officer / Agente

Labour Relations / Relations du travail

c.c. J. Morris, Administrative Assistant, CUPW
L. Pajot, Appendix T, CUPW
C O'Connell, CUPW

c.c. J. Morris, Adjointe administrative, STTP
L. Pajot, Annexe T, STTP
C O'Connell, STTP

Labour Relations

CANADA POST CORPORATION
2701 RIVERSIDE DR SUITE N0060
OTTAWA ON K1A 0B1

Relations du travail

SOCIÉTÉ CANADIENNE DES POSTES
2701 PROM RIVERSIDE BUREAU N0060
OTTAWA ON K1A 0B1

cc A Lessard, Manager Retail Network / Gestionnaire Réseau de vente au détail
L Orlicky, Officer Retail Network / Agent Réseau de vente au détail
L Hurd, Officer Labour Relations Appendix T / Agente Relations du travail Annexe T
T Chahal, Manager Labour Relations / Gestionnaire Relations du travail
ACI 7800(T) – 17

Labour Relations

Relations du travail

CANADA POST CORPORATION
2701 RIVERSIDE DR SUITE N0060
OTTAWA ON K1A 0B1

SOCIÉTÉ CANADIENNE DES POSTES
2701 PROM RIVERSIDE BUREAU N0060
OTTAWA ON K1A 0B1

Via e-mail and mail

March 25, 2013

Rona Eckert
National Union Representative
Canadian Union of Postal Workers
377 Bank Street
OTTAWA ON K2P 1Y3

Dear Ms. Eckert:

Canada Post wishes to meet with you to consult constructively on the establishment of a high traffic dealership outlet at the intersection of Market Ave and 4 St in Grand Forks BC. The required information prepared under the Christie formula is attached.

This dealership outlet will improve service for customers in the market area to be served. We invite you to consult on this proposal and are available to meet with you on April 10 2013.

Should the CUPW not avail itself of consultation, Canada Post will consider April 10 2013 as the commencement date of the ninety (90) day notice period for the outlets.

Please advise me of your availability and intent so that I may finalize the details of our meeting.

Yours sincerely,



Sophie Cormier
Officer / Agente

Labour Relations / Relations du travail

c.c. J. Morris, Administrative Assistant, CUPW
L. Pajot, Appendix T, CUPW

Par courrier et par la poste

Le 25 mars, 2013

Rona Eckert
Permanent syndical national
Syndicat des travailleurs et travailleuses des Postes
377, rue Bank
OTTAWA ON K2P 1Y3

Madame:

Postes Canada désire tenir avec vous une consultation sur l'ouverture d'un comptoir postale du secteur privé grandement achalandé, à l'intersection de l'avenue Market et de la 4^e rue à Grand Forks BC. Vous trouverez ci-joint l'information requise conformément à la formule Christie.

Cette mesure permettra d'améliorer le service à la clientèle du secteur concerné. Nous vous invitons à venir discuter de cette proposition et pourrions vous rencontrer le 10 avril 2013.

Si le STTP ne désire pas prendre part à la consultation, Postes Canada considérera le 10 avril 2013 comme le début de la période de préavis de 90 jours pour les comptoirs.

Je prendrai des dispositions relativement à notre rencontre dès que vous m'aurez fait part de votre disponibilité et de vos intentions.

Sincères salutations,

c.c. J. Morris, Adjointe administrative, STTP
L. Pajot, Annexe T, STTP

Labour Relations

CANADA POST CORPORATION
2701 RIVERSIDE DR SUITE N0060
OTTAWA ON K1A 0B1

Relations du travail

SOCIÉTÉ CANADIENNE DES POSTES
2701 PROM RIVERSIDE BUREAU N0060
OTTAWA ON K1A 0B1

C O'Connell, CUPW

C O'Connell, STTP

cc A Lessard, Manager Retail Network / Gestionnaire Réseau de vente au détail
L Orlicky, Officer Retail Network / Agent Réseau de vente au détail
L Hurd, Officer Labour Relations Appendix T / Agente Relations du travail Annexe T
T Chahal, Manager Labour Relations / Gestionnaire Relations du travail
ACI 7800(T) – 17



Labour Relations

Relations du travail

CANADA POST CORPORATION
2701 RIVERSIDE DR SUITE N0060
OTTAWA ON K1A 0B1

SOCIÉTÉ CANADIENNE DES POSTES
2701 PROM RIVERSIDE BUREAU N0060
OTTAWA ON K1A 0B1

Via e-mail and mail

April 3, 2013

Rona Eckert
National Union Representative
Canadian Union of Postal Workers
377 Bank Street
OTTAWA ON K2P 1Y3

Dear Ms. Eckert:

Canada Post wishes to meet with you to consult constructively on the establishment of a high traffic dealership outlet at the intersection of Highway 3A and Baker St in Nelson BC. The required information prepared under the Christie formula is attached.

This dealership outlet will improve service for customers in the market area to be served. We invite you to consult on this proposal and are available to meet with you on April 10 2013.

Should the CUPW not avail itself of consultation, Canada Post will consider April 17 2013 as the commencement date of the ninety (90) day notice period for the outlets.

Please advise me of your availability and intent so that I may finalize the details of our meeting.

Yours sincerely,

Sophie Cormier
Officer / Agente

Labour Relations / Relations du travail

c.c. J. Morris, Administrative Assistant, CUPW
L. Pajot, Appendix T, CUPW
G. Bildkert, CUPW

Par courrier et par la poste

Le 3 avril, 2013

Rona Eckert
Permanent syndical national
Syndicat des travailleurs et travailleuses des Postes
377, rue Bank
OTTAWA ON K2P 1Y3

Madame:

Postes Canada désire tenir avec vous une consultation sur l'ouverture d'un comptoir postale du secteur privé grandement achalandé, à l'intersection de l'autoroute 3A et de la rue Baker à Nelson BC. Vous trouverez ci-joint l'information requise conformément à la formule Christie.

Cette mesure permettra d'améliorer le service à la clientèle du secteur concerné. Nous vous invitons à venir discuter de cette proposition et pourrions vous rencontrer le 10 avril 2013.

Si le STTP ne désire pas prendre part à la consultation, Postes Canada considérera le 17 avril 2013 comme le début de la période de préavis de 90 jours pour les comptoirs.

Je prendrai des dispositions relativement à notre rencontre dès que vous m'aurez fait part de votre disponibilité et de vos intentions.

Sincères salutations,

c.c. J. Morris, Adjointe administrative, STTP
L. Pajot, Annexe T, STTP
G. Bildkert, STTP



Labour Relations

CANADA POST CORPORATION
2701 RIVERSIDE DR SUITE N0060
OTTAWA ON K1A 0B1

Relations du travail

SOCIÉTÉ CANADIENNE DES POSTES
2701 PROM RIVERSIDE BUREAU N0060
OTTAWA ON K1A 0B1

cc A Lessard, Manager Retail Network / Gestionnaire Réseau de vente au détail
L Orlicky, Officer Retail Network / Agent Réseau de vente au détail
L Hurd, Officer Labour Relations Appendix T / Agente Relations du travail Annexe T
T Chahal, Manager Labour Relations / Gestionnaire Relations du travail
ACI 7800(T) – 17

THE CITY OF GRAND FORKS REQUEST FOR COUNCIL DECISION

DATE : May 22, 2013

TOPIC : A Bylaw to Amend the City of Grand Forks
Sewer Regulations and Rates Bylaw No. 1500

PROPOSAL : Final Reading Bylaw 1952

PROPOSED BY : Chief Financial Officer

SUMMARY:

The 2013 to 2017 adopted 5 year plan reflects a \$2.00 per month flat rate increase in User Fee Collection for Sewer Rates. Bylaw 1952 reflects this increase. At the Regular Meeting on May 21st, 2013, Council gave this Bylaw the first three readings.

STAFF RECOMMENDATIONS:

Council gives final reading to Bylaw No. 1952

OPTIONS AND ALTERNATIVES; No specific options are given due to the fact that the increase was included in the Annual Financial Plan.

BENEFITS, DISADVANTAGES AND NEGATIVE IMPACTS:

The benefit of a fee increase is that it allows Council to cover the costs of running a sewer system.

COSTS AND BUDGET IMPACTS – REVENUE GENERATION:

Increasing the fees ensures that this component of the budget is balanced.

LEGISLATIVE IMPACTS, PRECEDENTS, POLICIES:

In accordance with the Community Charter, Council may, by bylaw, regulate and control the Sewer service of the City of Grand Forks and amend rates, terms, and conditions under which sewer service will be provided and supplied to all users and for the collection of rates for the service provided;



Chief Financial Officer



Reviewed by: Chief Administrative Officer

THE CORPORATION OF THE CITY OF GRAND FORKS

BYLAW NO. 1952

A Bylaw to Amend the City of Grand Forks Sewer Regulation and Rates Bylaw No. 1500

WHEREAS in accordance with the Community Charter, Council may, by bylaw, regulate and control the Sewer service of the City of Grand Forks and amend rates, terms, and conditions under which sewer service will be provided and supplied to all users and for the collection of rates for the service provided;

NOW THEREFORE the Council for the Corporation of the City of Grand Forks in open meeting assembled **ENACTS**, as follows:

1. This Bylaw may be cited for all purposes as the **“City of Grand Forks Sewer Regulations and Rates Amendment Bylaw No. 1952, 2013”**.
2. That Bylaw No. 1500, cited as “City of Grand Forks Sewer Regulation and Rates Bylaw No. 1500, 1997” be amended by deleting “Schedule B” and replacing it with a new “Schedule B”, which is identified as “Appendix 1” and attached to this bylaw.
3. The Bylaw No. 1500, cited as “City of Grand Forks Sewer Regulation and Rates Bylaw No. 1500, 1997” be amended by deleting Section 31 of the Rates and Charges and replacing with “For any sewer service disconnected from the City system, Section 20 of this Bylaw shall apply. Should the Property Owner elect to have sewer service to a building turned on or off, as described in section 21 of this Bylaw, sewer customer charge and fixed and capital fees will continue to be charged.”
4. That this Bylaw shall come into force and effect July 1, 2013.

Read a **FIRST** time this 21st day of May, 2013

Read a **SECOND** time this 21st day of May, 2013

Read a **THIRD** time this 21st day of May, 2013

FINALLY ADOPTED this

Mayor Brian Taylor

Corporate Officer – Diane Heinrich

CERTIFICATE

I hereby certify the foregoing to be a true and correct copy of Bylaw No. 1939, the **“City of Grand Forks Sewer Regulations and Rates Amendment Bylaw No. 1952, 2013”**, as passed by the Municipal Council of the Corporation of the City of Grand Forks on the

Corporate Officer of the Municipal Council of the
City of Grand Forks

SCHEDULE "B"

SERVICE CHARGES

A: Charges for installation of a sewer service:

- ** A deposit of 100% of cost, is payable in advance, prior to installation**
**** Includes initial removal of sewer plug**

Residential

- | | | |
|----|--------------------------|---|
| a) | 100 mm (4 inch) diameter | \$2,300, including any additional service costs itemized in (c) |
|----|--------------------------|---|

Commercial / Industrial / Institutional / Multi-Family

- | | | |
|----|--|---|
| b) | 152 mm (6 inch) diameter | At cost, including any additional service costs itemized in (c) |
| | | |
| c) | additional service costs | |
| | - service or main extension (100 mm to 152 mm diameter and/or where the service length is greater than 15 m) | Cost plus any additional service costs itemized in (c) |
| | - restoration | |
| | - asphalt road repair | \$45.00/sq. meter |
| | - concrete curb | \$85.00/lin. meter |
| | - sidewalk (concrete) | \$120.00/lin. meter |
| | - boulevard landscaping | \$18.00/sq. meter |
| | - retention catch basin | \$1,500.00/each |

B:	Charges to Septic Service Contractors/Haulers	\$25.00 per load
----	---	------------------

C: Sewer Rates – Effective July 1, 2013

	Bi-Monthly Fixed Charge & Capital Charge	Bi-Monthly Fixed Charge & Capital Charge	Bi- Monthly Customer Charge	Sewer Rates Charge per 1/3 cubic meter Of metered water	Bi-Monthly Variable Sewer Charges for non-Metered
User Class	Per unit	Per Account (per meter)	Per Account		Per Residence
Metered multi-Family Apartment (one tax folio)	35.25		10.50	0.400	
Commercial Office Properties (water use restricted to staff washroom)		38.25	10.50	0.400	
Commercial (Class 06) Properties not listed below		60.25	10.50	0.400	
Large Industrial (Class 04) Properties		60.25	10.50	0.400	
Commercial laundry, car wash properties		60.25	10.50	0.400	
Hotels, Restaurants, Malls		60.25	10.50	0.400	
Institutions, schools, recreation facilities (arenas, pools) irrigation systems		60.25	10.50	0.400	
Buildings not connected to sewer system on lots where service is available		35.25	10.50		
Residential Properties not metered	44.00		10.50		15.60

THE CITY OF GRAND FORKS REQUEST FOR COUNCIL DECISION

DATE : May 22, 2013

TOPIC : A Bylaw to Amend the City of Grand Forks
Water Regulations and Rates Bylaw No. 1501

PROPOSAL : Final Reading Bylaw 1953

PROPOSED BY : Chief Financial Officer

SUMMARY:

The 2013 to 2017 adopted 5 year plan reflects a \$2.00 per month flat rate increase in User Fee Collection for Water Rates. Bylaw 1953 reflects this increase. At the Regular Meeting on May 21st, 2013, Council gave this Bylaw the first three readings.

STAFF RECOMMENDATIONS:

Council gives final reading to Bylaw No. 1953.

OPTIONS AND ALTERNATIVES; No specific options are given due to the fact that the increase was included in the Annual Financial Plan.

BENEFITS, DISADVANTAGES AND NEGATIVE IMPACTS:

The benefit of a balanced budget is that it allows Council to undertake the services that are required to run the municipality.

COSTS AND BUDGET IMPACTS – REVENUE GENERATION:

Increasing the fees ensures that this component of the budget is balanced.

LEGISLATIVE IMPACTS, PRECEDENTS, POLICIES:

In accordance with the Community Charter, Council may, by bylaw, regulate and control the Water service of the City of Grand Forks and amend rates, terms, and conditions under which water service will be provided and supplied to all users and for the collection of rates for the service provided;



Chief Financial Officer



Reviewed by: Chief Administrative Officer

THE CORPORATION OF THE CITY OF GRAND FORKS

BYLAW NO.1953

A Bylaw to Amend the City of Grand Forks Water Regulations and Rates Bylaw No. 1501

WHEREAS in accordance with the Community Charter, Council may, by bylaw, regulate and control the Water service of the City of Grand Forks and amend rates, terms, and conditions under which water service will be provided and supplied to all users and for the collection of rates for the service provided;

NOW THEREFORE, the Council for the Corporation of the City of Grand Forks in open meeting assembled **ENACTS**, as follows:

1. This Bylaw may be cited for all purposes as the **“City of Grand Forks Water Regulations and Rates Amendment Bylaw No. 1953, 2013”**.
2. That Bylaw No. 1501, cited as “City of Grand Forks Water Regulations and Rates Bylaw No. 1501, 1997” be amended by deleting “Schedule B” and replacing it with a new “Schedule B”, which is identified as “Appendix 1” and attached to this bylaw.
3. The Bylaw No. 1501, cited as “City of Grand Forks Water Regulations and Rates Bylaw No. 1501, 1997” be amended by deleting Section 26 of the Rates and Charges and replacing with with “Should the property owner elect to have the water service to a building turned on or off , as described in Section 18 of this Bylaw, water customer charge and fixed and capital fees will continue to be charged.”
4. That this Bylaw shall come into force and effect July 1, 2013.

Read a **FIRST** time this 21st day of May, 2013

Read a **SECOND** time this 21st day of May, 2013

Read a **THIRD** time this 21st day of May, 2013

FINALLY ADOPTED this

Mayor Brian Taylor

Corporate Officer – Diane Heinrich

CERTIFICATE

I hereby certify the foregoing to be a true and correct copy of Bylaw No. 1938, the “**City of Grand Forks Water Regulations and Rates Amendment Bylaw No. 1953, 2013**”, as passed by the Municipal Council of the Corporation of the City of Grand Forks on the

Corporate Officer of the Municipal Council of the
City of Grand Forks

SCHEDULE "B"

SERVICE CHARGES

1. ***Charges for installation of water service:***
 - *A deposit of 100% of cost, is payable in advance, prior to installation**
 - *includes initial turn on of water**
- | | | |
|-----|--|---|
| (a) | -Residential: 19mm diameter (3/4")

-Residential: 24.5mm diameter (1")
*NOTE: Water Meter Mandatory | \$2,300.00, including any additional service costs itemized in (d)

At cost, including any additional service costs itemized in (d) |
| (b) | Commercial, Industrial, Institutional
Minimum Charge
*NOTE: Water Meter Mandatory | At cost, including any additional service costs itemized in (d) |
| (c) | renewal (upgrading, including meter retrofit) | At cost, including any additional service costs in (d) |
| d) | additional service costs not included in (a), (b), and (c) above: <ul style="list-style-type: none"> - service or main extension (greater than 25.4 mm diameter and/or where the service line exceeds 15 m in length - restoration <ul style="list-style-type: none"> - asphalt road repair - concrete curb - sidewalk (concrete) - boulevard landscaping | Cost/linear meter + any additional service costs listed below:

\$ 45.00/square meter
85.00 /linear meter
120.00/linear meter
18.00/linear meter |

Schedule "B" cont'd

2. *Charges for each time the water supply is turned on/off*

- during normal working hours	\$	50.00
- outside normal working hours	\$	100.00

3. *Purchase of water from City Bulk Water Facility*

Rate per cubic meter or portion thereof	\$4.00
---	--------

4. *User Rates – Effective July 1, 2013*

	Per Unit Bi-monthly Fixed Charge & Capital Charge	Per Account (per meter) Bi-monthly Fixed Charge & Capital Charge	Per Account Bi-monthly Customer Charge	Per Cubic Meter	Bi-Monthly Variable Water Charges for Non-Metered, Per Residence
User Class					
Metered Multi-Family Apartment (one tax folio)	\$24.50		7.00	0.113	
Commercial Office Properties (water use restricted to staff washroom)		22.50	7.00	0.113	
Commercial (Class06) Properties not listed below		55.00	7.00	0.124	
Large Industrial (Class 04) Properties		55.00	7.00	0.124	
Commercial laundry, car wash Properties		55.00	7.00	0.124	
Hotels, Restaurants, Malls		55.00	7.00	0.124	
Institutions, schools, recreation facilities (arenas, pools) irrigation systems		55.00	7.00	0.124	
Buildings not connected to Water System on lots where service is available		17.50	7.00		
Residential Properties not metered	41.25		7.00		16.40