



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

Monday, September 18, 2017, 7:00 pm
7217 - 4th Street, City Hall Council Chambers

Pages

1. CALL TO ORDER

2. ADOPTION OF AGENDA

- a. Adopt agenda

September 18, 2017, Regular Meeting agenda

RECOMMENDATION

RESOLVED THAT Council adopts the September 18, 2017, Regular Meeting agenda as presented.

3. MINUTES

- a. Adopt minutes - COTW

5 - 11

September 5, 2017, Committee of the Whole Meeting minutes

RECOMMENDATION

RESOLVED THAT Council adopts the September 5, 2017, Committee of the Whole Meeting minutes as presented.

- b. Adopt minutes - Regular

12 - 19

September 5, 2017, Regular Meeting minutes

RECOMMENDATION

RESOLVED THAT Council adopts the September 5, 2017, Regular Meeting minutes as presented.

4. REGISTERED PETITIONS AND DELEGATIONS

5. UNFINISHED BUSINESS

6. REPORTS, QUESTIONS AND INQUIRIES FROM MEMBERS OF COUNCIL

- a. Corporate Officer's Report

20 - 23

Written reports of Council

RECOMMENDATION

RESOLVED THAT all written reports of Council submitted to the September 18, 2017, Regular Meeting be received.

7. **REPORT FROM COUNCIL'S REPRESENTATIVE TO THE REGIONAL DISTRICT OF KOOTENAY BOUNDARY**

- a. Corporate Officer's Report

24 - 24

Verbal report from Council's representative to the Regional District of Kootenay Boundary

Read the RDKB agendas here: <https://rdkb.civicweb.net/filepro/documents/314>

RECOMMENDATION

RESOLVED THAT Mayor Konrad's report on the activities of the Regional District of Kootenay Boundary, given verbally at this meeting be received.

8. **RECOMMENDATIONS FROM STAFF FOR DECISIONS**

9. **REQUESTS ARISING FROM CORRESPONDENCE**

10. **INFORMATION ITEMS**

- a. Nadine Heiberg

25 - 26

Letter of concerns regarding Roxul, Whispers, misc.

RECOMMENDATION

RESOLVED THAT Council receives for information the letter from Nadine Heiberg.

- b. Rotary Club of Grand Forks

27 - 29

Letter with enclosed cheque in the amount of \$4,000 to cover the cost of a minimum of three directional signs from Highway 3 to City Park.

RECOMMENDATION

RESOLVED THAT Council receives for information the letter and cheque from the Rotary Club of Grand Forks for directional signage.

- c. Boundary Museum

30 - 31

2018 Fee for Service request

RECOMMENDATION

RESOLVED THAT Council receives for information the 2018 Fee for Service Funding Agreement between the City of Grand Forks and the Boundary Museum, and determines to refer the request to the 2018 Budgeting Process.

- d. Boundary District Arts Council

32 - 41

2018 Fee for Service request

RECOMMENDATION

RESOLVED THAT Council receives for information the 2018 Fee for Service Funding Agreement between the City of Grand Forks and the Boundary District Arts Council, and determines to refer the request to the 2018 Budgeting Process.

- e. Grand Forks Art Gallery Society 42 - 45

2018 Fee for Service request

RECOMMENDATION

RESOLVED THAT Council receives for information the 2018 Fee for Service Funding Agreement between the City of Grand Forks and the Grand Forks Art Gallery Society, and determines to refer the request to the 2018 Budgeting Process.

- f. Green Communities Committee 46 - 48

Letter of 'Congratulations' for successful efforts to undertake significant corporate or community-wide climate action to reduce greenhouse gas emissions in 2016

RECOMMENDATION

RESOLVED THAT Council receives the recognition from the Green Communities Committee with regard to the reduction of greenhouse gas emissions.

- g. Gallery 2 - Wineology 102 49 - 49

Requesting permission for a Special Occasion Liquor Licence on September 22, 2017, at the Reid Gallery of Gallery 2 from 7-10 pm

RECOMMENDATION

RESOLVED THAT Council approves the issuing of a Special Occasion Liquor Licence to Gallery 2 for the Wineology 102 Event on September 22, 2017, at the Reid Gallery of Gallery 2, from 7-10 pm, subject to obtaining third party (party alcohol) liability insurance naming the City of Grand Forks as an additional insured on that policy; all event liquor providers to hold a Serving It Right Licence Certificate; and ICBC "Drinking and Driving" warning posters to be displayed.

- h. Gallery 2 - 26th Annual Wine Tasting 50 - 50

Requesting permission for a Special Occasion Liquor Licence on November 18, 2017, from 8-10:30 pm, throughout the entire Gallery 2 building

RECOMMENDATION

RESOLVED THAT Council approves the issuing of a Special Occasion Liquor Licence to Gallery 2 for the 26th Annual Wine Tasting Event on November 18, 2017, from 8-10:30 pm, throughout the entire Gallery 2 building, subject to obtaining third party (party alcohol) liability insurance naming the City of Grand Forks as an additional insured on that policy; all event liquor providers to hold a Serving It Right Licence Certificate; and ICBC "Drinking and Driving" warning posters to be displayed.

11. BYLAWS

- a. Bylaw 1606-A6 to rezone 7357-10th St. from R-1 to R-3A 51 - 63

Development and Engineering Services

RECOMMENDATION

RESOLVED THAT Council gives first and second readings of the Zoning Bylaw Amendment No. 1606-A6 and proceed with notification, advertising and public hearing requirements of the Local Government Act;

AND FURTHER THAT Council gives Public Hearing to Zoning Bylaw Amendment No. 1606-A6 at 6:00 pm on October 16, 2017.

- b. Bylaw 2036-A1 - 2017-2021 Financial Plan Amendment three readings

64 - 68

Chief Financial Officer

RECOMMENDATION

RESOLVED THAT Council gives first three readings to 2017-2021 Financial Plan Amendment Bylaw, No. 2036-A1.

- c. Bylaw 2040 - 2018 Permissive Tax Exemption

69 - 158

Chief Financial Officer

RECOMMENDATION

RESOLVED THAT COUNCIL give final reading to Bylaw No. 2040 "2018 Permissive Tax Exemptions".

12. **LATE ITEMS**

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

14. **ADJOURNMENT**

THE CORPORATION OF THE CITY OF GRAND FORKS

COMMITTEE OF THE WHOLE

Tuesday, September 5, 2017, 9:00 am
7217 - 4th Street, City Hall Council Chambers

PRESENT: Mayor Frank Konrad
Councillor Julia Butler
Councillor Colleen Ross
Councillor Christine Thompson
Councillor Bev Tripp

ABSENT: Councillor Chris Hammett ('with notice')
Councillor Neil Krog

ADMINISTRATION: Diane Heinrich - Chief Administrative Officer - interim /
Corporate Officer
Daniel Drexler - Deputy Corporate Officer
Daphne Popoff - Corporate Administrative Assistant
David Reid - Manager of Operations
Dolores Sheets - Manager of Development & Engineering
Services
Juliette Rhodes - Chief Financial Officer
Cavan Gates - Deputy Manager of Operations & Sustainability
David Bruce - Manager Inspection & Bylaw Services
Graham Watt - Senior Planner

GALLERY

1. CALL TO ORDER

The Committee of the Whole Meeting was called to order at 9:01am.

2. COMMITTEE OF THE WHOLE AGENDA

a. Adopt agenda

September 5, 2017, Committee of the Whole

Mayor Konrad made two amendments to the agenda regarding the wording of the resolutions for Item 7a) and Item 7b).

MOVED BY: ROSS

RESOLVED THAT the September 5, 2017, COTW Meeting be amended to state the resolution for Item 7a) as: 'RESOLVED THAT the COTW directs staff to present the amendment Bylaw No. 1959-A1 for the first three readings at the September 18, 2017, Regular Meeting of Council' and for Item 7b) as: 'RESOLVED THAT the COTW recommends to Council to direct staff to complete drafting of the Zoning Bylaw Amendment No. 1606-A6 and proceed with notification, advertising, and public hearing requirements of the Local Government Act; AND FURTHER RESOLVED THAT the COTW refers the first and second reading of the proposed Amendment Bylaw to the September 18, 2017, Regular Meeting of Council' .

CARRIED

MOVED BY: ROSS

RESOLVED THAT the COTW adopts the September 5, 2017, agenda as amended.

CARRIED

3. REGISTERED PETITIONS AND DELEGATIONS

a. Community Futures Boundary

Information presentation regarding services Community Futures Boundary offers

Jennifer Wetmore and Sandy Elzinga presented an overview of Community Futures Boundary regarding where they operate, what they do, Economic Development Services, projects and initiatives, business services, employment services, and community sponsorship.

Discussion:

- agricultural support
- wage subsidy program

MOVED BY: ROSS

RESOLVED THAT the COTW receives for information the presentation from Community Futures Boundary.

CARRIED

b. Phoenix Foundation of the Boundary Communities

Information presentation regarding activities of the Phoenix Foundation

Gary Smith presented an overview of the Phoenix Foundation of the Boundary Communities regarding BC proclaiming September as Phoenix Foundations month, 'Give Where you Live' community awareness website and Facebook page, and September 13th 'Community Conversation', and October 11th 'Community Social'.

Discussion:

- minutes of the Phoenix Foundation
- Council liaison to the Phoenix Foundation

MOVED BY: ROSS

RESOLVED THAT the COTW receives for information the presentation from the Phoenix Foundation of the Boundary Communities.

CARRIED

c. Grand Forks Search and Rescue

Request for support of operation with financial contribution and consideration of in-kind assistance

Grant Bernard and Andres Dean presented an overview of the Grand Forks Search and Rescue regarding services provided, certifications, concerns, plans for the future, Fee for Service request of \$10,000 per year and consideration of in-kind assistance from the City.

Discussion:

- area of service
- funding from the government, BC Gaming, and fundraising
- Fee for Service to be referred to the 2018 budgeting process
- RDKB contributes \$4,500 per year Fee for Service
- equipment, gear, and training

MOVED BY: ROSS

RESOLVED THAT the COTW receives for information and discussion the request for financial contribution and consideration of in-kind assistance from the Grand Forks Search and Rescue.

CARRIED

4. REGIONAL TOPICS FOR DISCUSSION - WITH AREA D

5. PRESENTATIONS FROM STAFF

- a. Volunteer Appreciation Night 2017 & Policy #204 Update

Deputy Corporate Officer

MOVED BY: BUTLER

RESOLVED THAT the COTW recommends to Council to provide notice to the public calling for nominations from the public for exceptional volunteer service in the City of Grand Forks in accordance with Council Policy #204;

AND FURTHER RESOLVED THAT the COTW recommends to Council to replace Policy #204 -Volunteer of the City with an updated Policy #204-A1 at the Regular Meeting of Council on September 5, 2017.

CARRIED

- b. Monthly Highlight Reports

Department Managers

Discussion:

- new subdivision and zoning
- highway wayfinding signs
- airport hangar developments
- LED street lighting project

MOVED BY: ROSS

RESOLVED THAT the COTW receives the monthly activity reports from department managers.

CARRIED

6. REPORTS AND DISCUSSION

7. PROPOSED BYLAWS FOR DISCUSSION

a. By1959-A1 Parks Access Bylaw Amendment

Manager of Development and Engineering

Discussion:

- specific time of between 9am-7pm
- repeat offenders
- on page 19, last COTW Meeting in August was cancelled, perhaps this should be struck out
- Les Johnson regarding offenders that perhaps do not have a time coherence and how then enforcement would work, riverbank cleanup
- Kate Saylor, Grand Forks Gazette, regarding Mr. Alcock's contract

Councillor Butler asked for a 'Point of Privilege' at 10:10 am and left the COTW Meeting.

MOVED BY: ROSS

RESOLVED THAT the COTW directs staff to present the amendment Bylaw No 1959-A1 for the first three readings at the September 18, 2017, Regular Meeting of Council.

CARRIED

b. By1606-A6 Zoning Bylaw Amendment

Manager of Development and Engineering

Councillor Tripp recused herself at 10:20 am, stating that she may have a Conflict of Interest due to proximity of the property in the application.

Mayor Konrad called a recess at 10:20 am due to loss of quorum.

Councillor Butler returned at 10:21 am during the recess.

Mayor Konrad reconvened the COTW Meeting at 10:24 am.

Discussion:

- zoning R-3A permissions
- parking spaces
- Public Hearing

Councillor Tripp rejoined the meeting at 10:30 am.

MOVED BY: THOMPSON

RESOLVED THAT the COTW recommends to Council to direct staff to complete drafting of the Zoning Bylaw Amendment No. 1606-A6 and proceed with notification, advertising and public hearing requirements of the Local Government Act;

AND FURTHER RESOLVED THAT the COTW refers the first and second reading of the proposed Amendment Bylaw to the September 18, 2017, Regular Meeting of Council.

Opposed (1): BUTLER

CARRIED

8. INFORMATION ITEMS

a. Grand Forks and District Fall Fair

Council Delegation request for funding

Dana O'Donnell gave an overview of the Grand Forks and District Fall Fair, donations, and requested funding for fencing and a street banner.

Discussion:

- local entertainment
- support for community events
- RDKB contribution \$3,500
- Community Support Fund

MOVED BY: TRIPP

RESOLVED THAT the COTW receives for discussion the request for funding from the Grand Forks and District Fall Fair.

CARRIED

MOVED BY: THOMPSON

RESOLVED THAT the COTW supports the Grand Forks and District Fall Fair in the amount of \$1,600 from the Community Events Fund and refers this decision to the September 5, 2017, Regular Meeting.

CARRIED

9. CORRESPONDENCE ITEMS

10. LATE ITEMS

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

12. QUESTION PERIOD FROM THE PUBLIC

- Kate Saylors, Grand Forks Gazette, asked for the re-reading of the amended motion for 7a and 7b.

13. ADJOURNMENT

The September 5, 2017, COTW Meeting was adjourned at 10:39 am.

MOVED BY: ROSS

RESOLVED THAT the September 5, 2017, COTW Meeting was adjourned at 10:39 am.

CARRIED

MAYOR FRANK KONRAD

CORPORATE ADMINISTRATIVE
ASSISTANT - DAPHNE POPOFF

**THE CORPORATION OF THE CITY OF GRAND FORKS
REGULAR MEETING OF COUNCIL**

**Tuesday, September 5, 2017, 7:00 pm
7217 - 4th Street, City Hall Council Chambers**

PRESENT: Mayor Frank Konrad
Councillor Julia Butler
Councillor Chris Hammett (via Telephone)
Councillor Colleen Ross
Councillor Christine Thompson
Councillor Bev Tripp

ABSENT: Councillor Neil Krog

ADMINISTRATION: Diane Heinrich - Chief Administrative Officer - interim /
Corporate Officer
Daniel Drexler - Deputy Corporate Officer
Juliette Rhodes - Chief Financial Officer
David Reid - Manager of Operations

GALLERY

1. CALL TO ORDER

Mayor Konrad called the Regular Meeting to order at 7:02 pm.

2. ADOPTION OF AGENDA

a. Adopt agenda

September 5, 2017, Regular Meeting agenda

MOVED BY: BUTLER

SECONDED BY: TRIPP

**RESOLVED THAT the agenda be amended by including item 12.a -
Fall Fair Funding Request.**

CARRIED

MOVED BY: ROSS

SECONDED BY: BUTLER

RESOLVED THAT Council adopts the September 5, 2017, Regular Meeting agenda as amended.

CARRIED

3. MINUTES

- a. Adopt minutes - Special to go In-Camera

August 21, 2017, Special to go In-Camera Meeting minutes

MOVED BY: TRIPP

SECONDED BY: THOMPSON

RESOLVED THAT Council adopts the August 21, 2017, Special to go In-Camera Meeting minutes as presented.

CARRIED

- b. Adopt minutes - Regular

August 21, 2017, Regular Meeting minutes

Discussion ensued to amend the minutes.

MOVED BY: ROSS

SECONDED BY: BUTLER

RESOLVED THAT Council amend the minutes by including under Section 4.b that

a) Councillor Ross proposed Option 2, to grant a business licence - the motion was not seconded

b) Councillor Ross proposed Option 3, to grant a business licence with conditions - the motion was not seconded.

CARRIED

MOVED BY: TRIPP

SECONDED BY: THOMPSON

RESOLVED THAT Council adopts the August 21, 2017, Regular Meeting minutes as amended.

CARRIED

4. REGISTERED PETITIONS AND DELEGATIONS

5. UNFINISHED BUSINESS

6. REPORTS, QUESTIONS AND INQUIRIES FROM MEMBERS OF COUNCIL

a. Corporate Officer's Report

Written reports of Council

No written reports from Council were included in the agenda.

7. REPORT FROM COUNCIL'S REPRESENTATIVE TO THE REGIONAL DISTRICT OF KOOTENAY BOUNDARY

a. Corporate Officer's Report

Verbal report from Council's representative to the Regional District of Kootenay Boundary

Read the RDKB agendas here:

<https://rdkb.civicweb.net/filepro/documents/314>

Mayor Konrad did not have a report for any RDKB meetings as most were cancelled and he did not attend the only Board meeting due to a scheduling conflict.

Mayor Konrad advised that he attended the ribbon cutting ceremony for the new Trans Canada Trail section as well as the Ultimate Hockey ribbon cutting.

MOVED BY: THOMPSON

SECONDED BY: BUTLER

RESOLVED THAT Mayor Konrad's report on the Mayor's activities, given verbally at this meeting be received.

CARRIED

8. **RECOMMENDATIONS FROM STAFF FOR DECISIONS**

- a. Volunteer Appreciation Night 2017 & Policy #204 update

Deputy Corporate Officer

MOVED BY: ROSS

SECONDED BY: BUTLER

RESOLVED THAT Council provides notice to the public calling for nominations from the public for exceptional volunteer service in the City of Grand Forks in accordance with Council Policy #204;

AND FURTHER RESOLVED THAT Council replace Policy #204 - Volunteer of the City with an updated Policy #204-A1.

CARRIED

- b. MIA Appointments of City Voting Delegates

Chief Administrative Officer

Discussion ensued about the MIA General Meeting and possible decisions and resolutions being made at that meeting.

MOVED BY: THOMPSON

SECONDED BY: ROSS

RESOLVED THAT Council receives the staff report and resolves to appoint Councillor Thompson as the voting delegate at the 2017 MIA Annual General Meeting, and appoints Councillor Ross and Councillor Tripp as the alternates.

CARRIED

9. **REQUESTS ARISING FROM CORRESPONDENCE**

10. **INFORMATION ITEMS**

- a. Scott Davis and Elizabeth Eastwood - Outstanding Charges

Deputy Corporate Officer and Chief Financial Officer

Councillor Butler recused herself for item 10.a at 7:13pm advising that she has a similar situation.

Discussion ensued regarding:

- property ownership
- possibility to allow Mr. Davis to speak regarding his letter
- criteria regarding determination for free pit meter installation
- possible dismissal of charges
- possible burden on other tax payers if costs are deferred

Councillor Butler returned to the meeting following the discussions and motions at 7:32pm.

MOVED BY: TRIPP

SECONDED BY: THOMPSON

RESOLVED THAT Council allow Mr. Scott Davis to speak regarding item 10.a.

Opposed (2): HAMMETT, and THOMPSON

DEFEATED

MOVED BY: THOMPSON

SECONDED BY: TRIPP

RESOLVED THAT Council receives the memorandum and letter from Scott Davis and Elizabeth Eastwood for information and discussion.

Opposed (1): TRIPP

CARRIED

11. BYLAWS

- a. 2018 Permissive Tax Exemption Bylaw No. 2040

Chief Financial Officer

MOVED BY: THOMPSON

SECONDED BY: TRIPP

RESOLVED THAT COUNCIL gives first three readings to Bylaw No. 2040 “2018 Permissive Tax Exemptions”.

CARRIED

12. LATE ITEMS

- a. Fall Fair Funding Request

Grand Forks & District Fall Fair Society

MOVED BY: THOMPSON

SECONDED BY: BUTLER

RESOLVED THAT Council approve the funding request from the Grand Forks & District Fall Fair Society for perimeter fencing rentals and highway advertising banner for the 2017 Fall Fair in the amount of \$1,600, to be funded from the community support operational budget.

CARRIED

13. QUESTIONS FROM THE PUBLIC AND THE MEDIA

Councillor Butler recused herself for the discussion with Mr. Davis at 7:34pm.

Discussion ensued with Mr. Davis:

- interpretation of Bylaw 1973-A1 Bylaw
- suggestion from Mr. Davis to possibly charge other home owners, who had inside water meters installed, for other parts used similar to his charges
- ownership of property and ownership of a water meter
- timelines regarding responses from staff
- Mr. Davis acknowledged that he refused the mandated inside water meter
- Mr. Davis suggested possible legal action against the City

The Manager of Operations explained the verbal agreement and history with Mr. Davis before the installation:

- breakdown of installation costs and credits on the bill for Mr. Davis

- Mr. Davis offered to do some work himself for the install, in return he would receive some credits regarding the costs
- no written correspondence with Mr. Davis regarding the installation agreement
- Mr. Davis refused to have in-site survey performed

Councillor Butler returned to Chambers at 7:53pm.

Councillor Butler recused herself for the discussion with Ms. Saylor at 7:54pm.

Kate Saylor, Grand Forks Gazette:

- circumstances regarding a previous case directly going to Court versus appearing before Council first - the claimant in the previous case advised that she was seeking legal action beforehand, and with the advisement of legal action the matter falls to the solicitor

Councillor Butler returned to Chambers at 7:56pm.

Gloria Koch:

- would like more updates and details for the RDKB reports - the Mayor advised that the full RDKB agendas and minutes can be found on the RDKB website and his verbal reports focuses primarily on items that pertain to the City of Grand Forks

14. **ADJOURNMENT**

The Regular Meeting was adjourned at 8:01pm.

MOVED BY: ROSS

SECONDED BY: BUTLER

RESOLVED THAT the regular meeting be adjourned at 8:01pm.

CARRIED

Mayor Frank Konrad

Deputy Corporate Officer - Daniel
Drexler

NOT YET ADOPTED

REQUEST FOR DECISION

— REGULAR MEETING —



To: Mayor and Council
From: Procedure Bylaw / Chief Administrative Officer
Date: September 18th, 2017
Subject: Reports, Questions and Inquiries from the Members of Council
Recommendation: **RESOLVED THAT ALL WRITTEN REPORTS SUBMITTED BY MEMBERS OF COUNCIL BE RECEIVED.**

BACKGROUND: 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.

Benefits or Impacts of the Recommendation:



General: 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.

Strategic Impact: Members of Council may ask questions, seek clarification and report on issues.

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

Recommendation: **RESOLVED THAT ALL WRITTEN REPORTS SUBMITTED BY MEMBERS OF COUNCIL BE RECEIVED.**

- OPTIONS:**
- 1. RESOLVED THAT ALL WRITTEN REPORTS SUBMITTED BY MEMBERS OF COUNCIL, BE RECEIVED**
 - 2. RESOLVED THAT COUNCIL DOES NOT RECEIVE THE REPORTS FROM MEMBERS OF COUNCIL.**

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| Department Head or CAO | Chief Administrative Officer |

REPORT TO COUNCIL

TO: Mayor and Council
FROM: Councillor Christine Thompson
DATE: September 18, 2017
SUBJECT: Report to Council

At the invitation of the Boundary Country Regional Chamber of Commerce, I attended their Biz after Biz at gallery2 on August 31st. I was advised that the members attending were larger than recent Biz after Biz events. I was also advised that their membership has increased substantially over the past two months. I enjoyed meeting and talking to members of the BCRCC. The next Biz after Biz will be held in Greenwood, the date and location to be confirmed.

The Grand Forks Fall Fair was held the week-end of September 9th and 10th. Our MLA Linda Larsen and I were asked to judge the float entries and we were unanimous in our choices. First place went to Pharmasave, second place to the Credit Union and third place to Festival Espresso. The City entered the Might E Truck in the parade, capably driven by Rod Fofonoff who had volunteered, I rode in the cab of the vehicle and Councillor was able to find a lawn chair and rode in the back of it. It was great fun. It was my pleasure, on behalf of Mayor Konrad and Council, to bring greetings to the Fall Fair. Councillor Tripp joined me on the stage, which I appreciated. After the opening ceremonies, and purchasing brunch from one of the vendors, I spent two hours volunteering in the ticket booth.

Respectfully submitted,

Councillor Christine Thompson

Councillor's Report for September 18, 2017
Beverley Tripp

Microcell Transmitter Placement A Small Talk Forum Discussion Topic at the UBCM

Microcell transmitter placement will be a topic presented during the Small Talk Forum workshop at the UBCM next week, and I'll be spearheading this discussion. It is one of eight topics that will be presented to elected officials from communities around the province with populations under 5,000. This issue is gaining a lot of public concern as microcells proliferate in neighbourhoods and public spaces. A few months back, the Canadian Federal Standing Committee on Environment and Sustainable Development recommended some major changes to the EPA (Environmental Protection Act), including more studies on the effects of EMR on biota, and a review of the adequacy of the current guidelines provided in Safety Code 6. This Code is the standard by which telecommunications companies measure RF radiation from their equipment, which includes the microcells. If changes are recommended and Safety Code 6 is lowered (as it is in many other countries around the world), this could have significant implications for the telcom industry. Microcells lay the foundation for new wireless technologies that are bringing a literal "radiation tsunami" upon us. Wisdom dictates that we remove the ambiguity of the language in the FCM's Antenna System Siting Policy that exempts microcells from municipal and public consultation, and ensure a level of safety (within 100 meters of homes, school and hospitals) that is necessary, and fair.

Fall Fair 2017

It was a delight to be able to participate with Councillor Thompson in the kick-off Fall Fair Parade that wound its way through the city from Selkirk College to the fair grounds behind the Arena on Saturday morning. The City entered our Mighty E Truck as a float, complete with a bail of hay and lots of candy to throw at parade onlookers. The parade was several blocks long, with local participants including the Border Bruins and a Demolition Derby car from Unifab. The derby was a highlight of the fair, and it drew a very large crowd. There were several heats and combinations of cars and drivers, all amounting to a load of excitement, smoke and noise for spectators. The event was graced with the first measurable rain Grand Forks has seen in three months, but no-one was complaining! I also had the privilege of leading worship with the team from First Baptist Church on Sunday for the Interdenominational Service.

I want to express a huge thank you to the Fall Fair organizers for doing a fantastic job this year!!

Respectfully submitted,

Beverley Tripp

Councillor's Report

September 18, 2017

Julia Butler

I would like to congratulate the board and volunteers of the Fall Fair for such a wonderful job last weekend! The demolition derby was a huge success drawing hundreds of people down to the fair grounds. Sunday afternoon again was busy, as I worked the front gate and heard a great deal of positive feedback. I'm sure we are all looking forward to a bigger event next year and I think we can safely say – The Fall Fair is Back!

As we look forward to budgeting for next year's capital projects, I am curious as to our policy for engineering work. Having talked with people in the private sector, I have come to understand that it is common practice to have independent assessments done on engineering work by competing firms. This gives companies assurance that they are getting not only the best recommendations for their projects but also a fair price. These assessments typically cost only a few thousand dollars but on projects that could run as high as a million dollars it only makes sense. I would like to ask our staff, if this is something that is done in the public sector?

Respectfully submitted,

Julia Butler

REQUEST FOR DECISION

— REGULAR MEETING —



To: Mayor and Council

From: Procedure Bylaw / Council

Date: September 18th, 2017

Subject: Report – from the Council's Representative to the Regional District of Kootenay Boundary

Recommendation: **RESOLVED THAT MAYOR KONRAD'S REPORT ON THE ACTIVITIES OF THE REGIONAL DISTRICT OF KOOTENAY BOUNDARY, GIVEN VERBALLY AT THIS MEETING BE RECEIVED.**

BACKGROUND: 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.

Benefits or Impacts of the Recommendation:

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

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

Recommendation: **RESOLVED THAT MAYOR KONRAD'S REPORT ON THE ACTIVITIES OF THE REGIONAL DISTRICT OF KOOTENAY BOUNDARY, GIVEN VERBALLY AT THIS MEETING BE RECEIVED.**

OPTIONS:

1. **RESOLVED THAT MAYOR KONRAD'S REPORT ON THE ACTIVITIES OF THE REGIONAL DISTRICT OF KOOTENAY BOUNDARY, GIVEN VERBALLY AT THIS MEETING BE RECEIVED.**
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.**

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| Department Head or CAO | Chief Administrative Officer |

★ Please read at next council meeting ★

Box 674

Grand Forks, B.C. vort o

Phone: 250-442-(833) 9595

Dear Mayor Konrad and City Council and Ed. 70/

The reason Whispers needs to stay open, is that we are humane beings who wish the Best For All. Now about opening a 24-hour bathroom and shower building for those in need at the Forks Park.

Help Beths be a 365 days a year residence for homeless people.

A community hall should also be built in the vicinity between Whispers and the apartments so that people could interact and not be fearful of one another.

show the world WE CARE! This is how its done!

Also Recycle Water Meters ~ Free Water made Rome Great. Make the Boundary Organic - No Fertilizer or Pesticides! Delete Roxul!

FILE CODE!

cheers!

Nadine Heiberg

RECEIVED

AUG 24 2017

THE CORPORATION OF
THE CITY OF GRAND FORKS

Heiberg, Nadine

re Whispers, Roxul,

P.S.

We are here to Beat the Devil!

Let us plan how we are to end polluting the atmosphere and contaminating our lungs.

Back Track and sue whoever let Roxul in.
Roxul emits Cyanide and Formaldehyde.

The Nurseries emit pesticides. There are hardly any bees ~ There was little in the way of cherries and apricots.

My mom found a dead bird in her yard
she has no cats.

Eliminate Smart Meters - they are Stupid Meters.

The TIME IS NOW!!!

We also need a stable setup and encourage people with horses to ride to town.
Bring Back Horse Culture!!

RECEIVED

AUG 24 2017

THE CORPORATION
THE CITY OF GRAND FORKS
Agenda Page 26 of 158



Rotary Club of Grand Forks
P.O. Box 492
Grand Forks, B. C. V0H 1H0



Mayor Frank Konrad and Members of City Council
Corporation of the City of Grand Forks
P.O. Box 220
Grand Forks, B.C.
V0H 1H0

Dear Mayor Konrad and Members of City Council:

The Grand Forks Rotary Club was proud to be the leading partner in the City Park Spray Park project, which was opened to the public in June, 2016. The Club's fundraising, which took place over two years, included many contributions from community organizations, including the substantial financial commitment from the City of Grand Forks, and the land that the park is situated on. We take this opportunity to once again thank Mayor Konrad and Members of Council for their participation in this project.

Early last year, the City of Grand Forks held discussions with numerous community stakeholders, including a member of our Rotary Club, as to a new directional signage program in downtown Grand Forks. At that time, the City was advised that the Rotary Club was interested in participating in the signage, specifically in the directional signage to the Spray Park, from Highway 3 to City Park. Part of the financial contribution of the Grand Forks Credit Union included the Rotary Club's commitment for highway signage to the Spray Park in an effort to build on the economic value of the Spray Park facility to the community of Grand Forks. In this regard, the Rotary Club has been holding funds, specifically marked for Spray Park signage. In the interim the Grand Forks Credit Union has graciously placed a temporary spray park directional banner on their electronic sign on the corner of Highway 3 and 3rd Street.

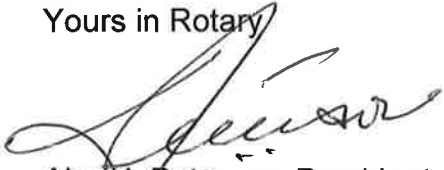
At this point the Rotary Club is not aware of the status of the "Downtown Directional Signage" project. As the Club would like to finally wrap up the Spray Park project, we are looking to forward funds to the City of Grand Forks for our part in the downtown signage project.

FILE CODE
WE3- RI- Rotary Club of GF -
Agenda Page 27 of 158
City Park Spray Park

Please find enclosed, our Rotary Club cheque, in the amount of \$4,000.00, to cover the cost of a minimum of 3 directional signs, from Highway 3 to City Park.

Community Service is an important avenue of service to our members. Should we be able to help the City with the directional signage project, or any other community project that the City deems appropriate, please do not hesitate to contact myself.

Yours in Rotary

A handwritten signature in cursive script, appearing to read "Alan J. Peterson".

Alan J. Peterson, President
Rotary Club of Grand Forks
Encl//
Cc: Grand Forks Credit Union

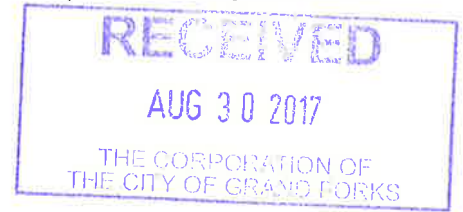


BOUNDARY MUSEUM

6145 Reservoir Road, Grand Forks, BC V0H 1H5
Ph/fax: 250-442-3737, boundarymuseum@shaw.ca
<http://www.boundarymuseum.com/>

August 29, 2017

Mayor Frank Konrad and Council
The Corporation of the City of Grand Forks
Box 220
7217 - 4th Street
Grand Forks, BC V0H 1H0



Re: Funding Request and Renewal of Fee for Service Agreement: January 1, 2018 to December 31, 2018

Dear Mayor Konrad and Council,

The Boundary Museum Society's Board of Directors hereby request a renewal of the Fee for Service Agreement for 2018 for the period January 1, 2018 to December 31, 2018.

Please find enclosed the Boundary Museum Society's 2018 Annual Proposed Budget for the one-year period indicated above in the amount of \$126,700.00, an increase of \$12,500.00 over the 2017 Annual Budget.

Please note that we are requesting that the City of Grand Forks consider increasing the yearly funding to Eighty Thousand Dollars (\$80,000.00) from the previous Seventy Thousand Dollars (\$70,000.00) annual funding representing an increase of 8.75%. Since 2009, the Boundary Museum Society has grown significantly on the six-acre site with new exhibition buildings, living history community programs and community archives that now demand additional staffing. We are no longer considered a 'small' museum as visioning to expand and develop an additional sixty feet to the existing Black Hawk Livery Exhibition Building moves forward and plans to open the Museum on Sundays for the 2018 summer tourism season.

Further, we have not requested an increase in funding since our opening in 2009. We are looking to hire a 2nd employee for the Museum's Fructova site as the workload increases, operating costs annually increase and new opportunities become available to expand the Museum's community and regional role in preserving local history.

| | | | |
|--------------------------------|--------------------|---------------------|--------------------|
| 2018 Museum Operating Hours: | May to September | Tuesday to Sunday | 10:00 am - 4:00 pm |
| | September to April | Tuesday to Friday | 10:00 am - 4:00 pm |
| 2018 Archives Operating Hours: | Year Round | Tuesday to Thursday | 9:00 am - 3:00 pm |

Museum/Archives Staffing:

- 2 Permanent Positions
- 1 Part-time Position (new)
- 1 Contract Bookkeeper
- 1 Part-time Grounds Keeper
- 3 Summer Students for 9 weeks; wage costs offset by grant applications

With visitors increasing year-over-year and a strong core of community volunteers who dedicate their time assisting with Museum and Archive operations, we see a continual interest in learning more about the Boundary Region and the cultures that have contributed to the history including our new Indigenous Program for local schools. We look forward to meeting with City Council during their 2018 budget planning.

Yours truly,

Boundary Museum Society

Lee Derhousoff, President

FILE CODE

WE3
B2 - Boundary Museum -
Agenda Page 30 of 158
Request 2018

Operating Revenue: Museum/Archives

| | \$ |
|---|------------------|
| City of Grand F Forks | 70000.00 |
| RDKB - C | 5000.00 |
| RDKB - D | 20000.00 |
| Service Canada Rebate: YCW/CSJ | 11000.00 |
| Memberships | 600.00 |
| Donations -Admission Box | 3400.00 |
| Events | 1500.00 |
| Venue Rentals | 2000.00 |
| Sales: Books and Bread | 1000.00 |
| Govt of Canada -GST/Small Business Rebate | 2200.00 |
| Sub-Total Operating Revenue | <u>116700.00</u> |
| Request For Additional City Funding | <u>10000.00</u> |
| Total Operating Revenue | <u>126700.00</u> |

Operating Expenses: Museum/Archives

| | |
|--------------------------------------|------------------|
| Accounting/Consulting | 6000.00 |
| Advertising/Promotions | 2000.00 |
| Archives | 4000.00 |
| Bank charges/interest | 150.00 |
| Book purchases | 150.00 |
| Dues/subscriptions | 400.00 |
| Community Programming | 1500.00 |
| Exhibit development | 2000.00 |
| Gifts/Honorariums | 300.00 |
| Grounds and building maintenance | 5000.00 |
| Insurance | 4500.00 |
| Travel Expenses/Meals/Accommodations | 300.00 |
| Office/postage | 2800.00 |
| Restoration and Repairs | 3000.00 |
| Security and Upgrades | 1500.00 |
| Staff Trainng/S/seminars/uniforms | 3100.00 |
| Telephone/Internet/Website | 2000.00 |
| Utilities | 7000.00 |
| Wages and benefits | 81000.00 |
| Total Operating Expenses | <u>126700.00</u> |



Boundary District Arts Council
Box 2636, Grand Forks, BC V0H 1H0
boundarydistrictartscouncil@gmail.com
boundaryarts.org



August 29, 2017

Honorable Mayor Frank Konrad and
The City Council of the City of Grand Forks
Grand Forks City Hall
7214 - 4th Street
Grand Forks, BC
V0H 1H0

Re: Fee for Service Request - City of Grand Forks and Boundary District Arts Council (BDAC)

Dear Mayor Konrad and City Councilors:

We hereby submit our 2018 Fee for Service Request for \$4,500.

The following describes the services BDAC has already and will provide in our 2017-18 fiscal year.

Four Very Different Musical Presentations will happen this season:

Purple Pirate Family Show - Saturday October 14, 2017 at the Gem Theatre. The Pirate Ship is a magical pirate adventure that includes storytelling, magic, and lots of audience interaction. Using lighting, sound, and special effects, the Purple Pirate transports the audience onto his magic pirate ship where extraordinary things occur.

Red Eyed Soul - January 11th, 2018 - Kootenay Mountain soul, funk, folk. Red Eyed Soul is a four piece band that was born from late night jams and legendary parties at the North end of Kootenay Lake.

Carmanah - Date to be determined -Known for connecting with audiences of all ages and musical preferences, the band delivers an eclectic sound of folk, funk and roack and reggae.

Raine Hamilton- April 5, 2018 - singer songwriter - Resonant, acoustic folk with an other-worldly edge, and a lyric presence that cuts deep. Prism-clear vocals + strings; A combination of vocal agility and power. Raine is part prairie songstress, part storyweaver.

FILE CODE
WEB
BI- Boundary District
Arts Council - Fee
for Service Request 2018
Agenda Page 32 of 158

2. British Columbia Arts Week April 2018

During this time we will once again host a unjuried art show of local artists, we host over 150 school children at the Gallery over the period of 10 days to experience art. This is made possible by BDAC, British Columbia Arts Council and gallery 2 and the City of Grand Forks

3. Annual Grants to Member Groups

We provide annual grants to qualifying Arts Member groups - Over \$6000 was disbursed in June 2017 and will be again in June 2018

4. Annual Scholarships

BDAC provides one qualified graduate from GFSS and Boundary Central Secondary. These scholarships were given out in May 2017 and will be given out again in 2018.

We continue to apply for and receive grants from BC Arts Council for operation and touring grants to assist us with the expenses of the events and services we provide to the community.

BDAC extends our appreciation to the City of Grand Forks for office/storage facilities provided by the City at gallery 2. Having an office to operate our business out of and store files and archives is of tremendous assistance to our organization.

In fostering arts and cultural events for all ages in the Boundary we strive for excellence. Our non-profit volunteer run organization provides arts experiences in the Boundary that enhance the lives of our residents.

We look forward to a productive 2017-18 Fee for Service Year in Collaboration with the City of Grand Forks.

We have attached our Financial Statements for the Year ending June 2017 for your information.

If you have any questions or require more information please call Myrna Logan at 250-443-4437.

Yours truly,



Myrna Logan
Treasurer and Director
Boundary District Arts Council

cc - Hunter Wey, Comptroller/Accountant - City of Grand Forks



BOUNDARY DISTRICT ARTS COUNCIL SOCIETY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2017

(unaudited)

CONTENTS:

NOTES TO READER

FINANCIAL STATEMENTS

Statement of Income

Balance Sheet

Comparative Statement of Income with Projects

Notes to Financial Statements

Barbara Cornelius
Bookkeeping & Office Services

Barbara Cornelius
Bookkeeping & Office Services

NOTES TO READER
Aug. 18, 2017

In compiling the accounts and financial statements of the **Boundary District Arts Council Society** for the fiscal year ending June 30, 2017 I have obtained all the information and explanations I required. In my opinion the current financial statements are properly drawn up so as to exhibit a true and correct view of the state of the Association's affairs according to the best of my information and the explanations given to me by the Treasurer of the Society. I have not performed an audit or a review engagement in respect of these financial statements.

Barbara A. Cornelius
Bookkeeper

Boundary District Arts Council Society

Income Statement Jul 01, 2016 to Jun 30, 2017

REVENUE

Earned Revenue

| | | |
|--------------------------------|----------|-----------------|
| Season Ticket Sales | 2,340.00 | |
| Ticket Sales | 3,874.02 | |
| Entry Fees | 134.00 | |
| Admissions & Box Office | | 6,348.02 |
| Membership Dues | | 320.00 |
| Merchandise sales, Commissions | | 256.00 |
| Total Earned Revenue | | 6,924.02 |

Investment Income

| | | |
|--------------------------------|--|---------------|
| Interest Income | | 470.48 |
| Total Investment Income | | 470.48 |

Private Sector Revenue

| | | |
|-------------------------------------|--|---------------|
| Individual Donations | | 116.75 |
| Total Private Sector Revenue | | 116.75 |

Public Sector Revenue

| | | |
|-------------------------------------|----------|------------------|
| BC Arts Council Operating Grant | 6,296.00 | |
| BC Arts Council Touring Grant | 2,116.00 | |
| First Peoples Culture Council Grant | 8,000.00 | |
| Total Provincial Revenues | | 16,412.00 |
| City of Grand Forks Operating Grant | 4,500.00 | |
| Total Municipal / Regional Revenues | | 4,500.00 |
| Total Public Sector Revenue | | 20,912.00 |

TOTAL REVENUE 28,423.25

EXPENSE

Artistic Expenses

| | | |
|-------------------------------------|----------|------------------|
| Artists Fees | | 7,664.00 |
| Copyright, Reproduction & Royalties | | 151.49 |
| Stage & Sound | 560.00 | |
| Production / Technical Services | | 560.00 |
| Rent, Performance Venue | 859.86 | |
| Accommodations, Performers | 882.69 | |
| Hospitality | 431.75 | |
| Production Supplies | 140.00 | |
| Exhibition / Production Expenses | | 2,314.30 |
| Internship | 8,000.00 | |
| Grant Distribution | 6,305.00 | |
| Scholarships & Awards | 300.00 | |
| Professional Dev for Arts Community | | 14,605.00 |
| Membership & Registration | | 915.55 |
| Total Artistic Expense | | 26,210.34 |

Marketing & Communications Expenses

| | | |
|---|--|-----------------|
| Marketing Professional Fees | | 200.17 |
| Advertising Purchases | | 2,195.90 |
| Other Marketing Expenses | | 155.32 |
| Total Marketing & Communications | | 2,551.39 |

Administration Expenses

| | | |
|------------------------------------|--------|--------|
| Administrative & Professional Fees | | 925.38 |
| Courier & postage | 184.16 | |
| Office Supplies | 119.21 | |
| Interest & Bank Charges | 83.75 | |
| Insurance | 425.00 | |
| Meetings | 205.95 | |

Printed On: Aug 18, 2017

Boundary District Arts Council Society
Income Statement Jul 01, 2016 to Jun 30, 2017

| | | |
|------------------------------------|----------|-------------------------|
| Travel | 1,371.18 | |
| Total Other Administrative Expense | | 2,389.25 |
| Total Administration Expenses | | <u>3,314.63</u> |
| TOTAL EXPENSE | | <u>32,076.36</u> |
| NET INCOME | | <u><u>-3,653.11</u></u> |

**BOUNDARY DISTRICT ARTS COUNCIL SOCIETY
BALANCE SHEET @ June 30, 2017**

Page 1

| | | |
|--|------------------|-------------------------|
| 1 ASSETS | | |
| 2 Cash Float | 0.00 | |
| 3 Arts Council Chequing | 5,726.59 | |
| 4 Grants Savings Acct (Arts Council) | 6,300.28 | |
| 5 Performance Committee Chequing | 868.08 | |
| 6 GFSCU Shares | 25.00 | |
| 7 Reserve Fund: GFCU Term Deposit | <u>4,179.31</u> | |
| 8 Total Cash | | 17,099.26 |
| | | |
| 9 TOTAL ASSETS | | <u>17,099.26</u> |
| | | |
| 10 LIABILITY | | |
| 11 Accounts Payable | <u>735.00</u> | |
| 12 TOTAL LIABILITY | | <u>735.00</u> |
| | | |
| 13 EQUITY | | |
| 14 Deferred City of GF Operating Grant | - | |
| 15 Deferred BCAC Operating Grant | <u>6,296.00</u> | |
| 16 TOTAL DEFERRED REVENUE | | <u>6,296.00</u> |
| | | |
| 17 Internally Restricted Funds | | |
| 19 Performance Series Fund | 3,000.00 | |
| 20 Contingency Fund | <u>4,179.00</u> | |
| 21 Total Restricted Funds | | <u>7,179.00</u> |
| | | |
| 22 Accumulated Surplus | | |
| 23 Accumulated Surplus Previous Years | 6,542.37 | |
| 24 Current Surplus | <u>-3,653.11</u> | |
| 25 Total Accumulated Surplus | | <u>2,889.26</u> |
| | | |
| 26 TOTAL EQUITY | | <u>16,364.26</u> |
| | | |
| 27 LIABILITIES AND EQUITY | | <u>17,099.26</u> |

APPROVED BY THE DIRECTORS:

Director

Director

**BOUNDARY DISTRICT ARTS COUNCIL SOCIETY
STATEMENT OF INCOME
FOR THE YEAR ENDED JUNE 30, 2017**

| | | 2017 | | 2016 | | | |
|----|--|--------------|-----------|-------------|---------------|------------|-----------|
| | | Arts Council | Arts Week | Performance | First Peoples | Total | Total |
| 1 | REVENUE | | | | | | |
| 2 | 4125 Ticket Sales | | | 6,214.02 | | 6,214.02 | 3,663.15 |
| 3 | 4125 Entry Fees | | 134.00 | | | 134.00 | 169.00 |
| 4 | 4155 Membership Fees | 320.00 | | | | 320.00 | 315.00 |
| 5 | 4160 Merchandise Sales, Commissions | | 82.00 | 174.00 | | 256.00 | 15.00 |
| 6 | 4205 Interest | 470.48 | | | | 470.48 | 43.97 |
| 7 | 4305 Donations | 101.75 | 15.00 | | | 116.75 | 226.25 |
| 8 | 4455 BCAC Grants | 6,296.00 | | 2,116.00 | | 8,412.00 | 12,521.00 |
| 9 | 4490 First Peoples Culture Council Grant | | | | 8,000.00 | 8,000.00 | - |
| 10 | 4515 City of Grand Forks Grant | 4,500.00 | | | | 4,500.00 | 4,500.00 |
| 11 | Total Revenue | 11,688.23 | 231.00 | 8,504.02 | 8,000.00 | 28,423.25 | 21,453.37 |
| 12 | EXPENSES | | | | | | |
| 13 | 5105 Artists Fees | | 64.00 | 7,600.00 | | 7,664.00 | 6,192.40 |
| 14 | 5115 Copyright, Royalties | | | 151.49 | | 151.49 | 139.35 |
| 15 | 5130 Stage & Sound | | | 560.00 | | 560.00 | 350.00 |
| 16 | 5131 Rent, Performance Venue | 102.50 | | 757.36 | | 859.86 | 897.50 |
| 17 | 5134 Hospitality | | | 431.75 | | 431.75 | - |
| 18 | 5136 Production Supplies | | | 140.00 | | 140.00 | - |
| 19 | 5140 Accommodations, Performers | | | 882.69 | | 882.69 | 104.86 |
| 20 | 5145 Internship | | | | 8,000.00 | 8,000.00 | - |
| 21 | 5155 Grant Distribution | 6,305.00 | | | | 6,305.00 | 6,303.80 |
| 22 | 5155 Scholarships & Awards | 300.00 | | | | 300.00 | 300.00 |
| 23 | 5187 Membership & Registration | 80.00 | | 835.55 | | 915.55 | 80.00 |
| 24 | 5310 Website | 100.09 | | 100.08 | | 200.17 | 845.98 |
| 25 | 5320 Advertising Purchases | 1,129.38 | 31.50 | 1,035.02 | | 2,195.90 | 841.77 |
| 26 | 5390 Other Marketing Expense | | 53.26 | 102.06 | | 155.32 | 297.10 |
| 27 | 5510 Admin & Professional Fees | 385.15 | 180.08 | 360.15 | | 925.38 | 855.75 |
| 28 | 5550 Courier & Postage | 102.26 | | 81.90 | | 184.16 | 10.83 |
| 29 | 5550 Office Supplies | 101.14 | | 18.07 | | 119.21 | 307.12 |
| 30 | 5550 Interest & Bank Charges | 36.75 | | 47.00 | | 83.75 | 48.75 |
| 31 | 5550 Insurance | 212.50 | | 212.50 | | 425.00 | 425.00 |
| 32 | 5550 Meetings & Volunteers | 205.95 | | | | 205.95 | 93.50 |
| 33 | 5544 Travel | 315.63 | | 1,055.55 | | 1,371.18 | - |
| 34 | Total Expenses | 9,376.35 | 328.84 | 14,371.17 | 8,000.00 | 32,076.36 | 18,093.71 |
| 32 | NET SURPLUS (LOSS) | 2,311.88 | - 97.84 | - 5,867.15 | - | - 3,653.11 | 3,359.66 |

BOUNDARY DISTRICT ARTS COUNCIL SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017
(unaudited)

1. PURPOSE OF ORGANIZATION

The Boundary District Arts Council Society is a local not-for-profit organization, whose Purpose is to co-ordinate and support local projects, cultural activities and community organizations.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- (a) The Boundary District Arts Council Society follows the fund accounting method of recording its transactions for the various projects and services it provides to the community.
 - (b) Revenue and expense recognition
Restricted contributions to operations are recognized as revenue in the year in which related expenses are incurred. All unexpended funds to be applied to a subsequent period are reflected as deferred revenue. Expenditures incurred during the current year, which relate to a subsequent period in which the deferred revenue is recognized, are reflected as deferred expenses.
-

3. FINANCIAL INSTRUMENTS

The organization's financial instruments consist of cash and deferred revenues. The carrying amounts reflected in the balance sheet approximate their fair values.

BOUNDARY DISTRICT ARTS COUNCIL SOCIETY
NOTES TO THE FINANCIAL STATEMENTS (cont'd)
FOR THE YEAR ENDED JUNE 30, 2017
(unaudited)

4. INTERNALLY RESTRICTED FUNDS

The internally restricted funds are surplus funds of the Society that have been allocated for specific purposes. The restrictions can be changed by approval of the Board of Directors.

| | <u>2017</u> | <u>Additions</u> | <u>Reductions</u> | <u>2016</u> |
|-------------------------|--------------------|-------------------------|--------------------------|--------------------|
| Performance Series Fund | 3,000 | | | 3,000 |
| Grants & Awards | 0 | | | 0 |
| Emergency Fund | <u>4,179</u> | <u>27</u> | <u>0</u> | <u>4,152</u> |
| | 7,179 | 27 | 0 | 7,152 |

August 31, 2017

Mayor Konrad and Council
Corp. City of Grand Forks
7217- 4th Street
Grand Forks, BC

Re: Fee For Service Request beginning January 1, 2018

Dear Mayor Konrad and Councilors,

In accordance with the 2017 Funding Agreement with the City of Grand Forks, the Grand Forks Art Gallery Society hereby submits the request for continued Fee For Service Funding effective January 1, 2018.

A renewal option letter for an extended fee for service period was delivered to staff at the COTW meeting July 17, 2017 notifying the city of our intent to exercise the five year option per Clause 1, Term of Fee For Service Funding Agreement.

The Grand Forks Art Gallery Society (GFAGS) is requesting a 3+2 year agreement; with the first 3 years based on our existing \$142000 funding plus a CPI increase year over year of 2% in each of the first three years resulting in:

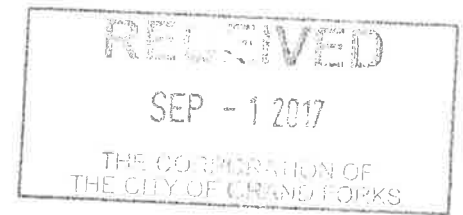
2018-\$144,800, 2019-147,736, and 2020 -150,691.

We would suggest the final two of five years be open to review CPI at that time. This request reflects the Bank of Canada inflation rate outlook of 2% for 2018 and beyond.

Please see the attached 3 year forecasted budget for GFAGS with the increases in operations, including salary adjustments long overdue. The GFAGS board and staff take on the responsibility of raising additional money through fundraising endeavors, responsible fiscal management, and grant application sourcing. The majority of funding available is project based, however the opportunity exists to request operations assist funding (meaning they will assist, not cover main operating) through the BC Community Gaming Grant for some curatorial and programming costs, and the British Columbia Arts Council providing funds to assist with exhibitions and artist fees. We will apply for increases to those grants as they come due for renewal. We continue to provide stable employment in our community- two full time and three part time jobs, including the visitor's centre. The summer student opportunities, supported in part by Young Canada Works and Service Canada grant applications, provide up to three university students work in July and August each year.

We continue to maintain our classification as a Canadian Art Museum –defines as a gallery with a permanent collection and continuous contemporary exhibitions.

I have been actively involved for the past two years working directly with the staff, volunteers, patrons and visitors and I am more certain than ever of the value we provide in our community. Every day I see and hear how much the Gallery and Visitor's Centre is appreciated, including the foresight of the City to provide such a beautiful venue and support for arts and culture. It became clear to me we are an intentional destination stop for visitors to our City and region as well as a prideful asset for our residents. That carries the responsibility to maintain the high level of programming and exhibitions, the visitor services, and act as ambassadors for the City and our community. We are well respected in our



FILE CODE
WES
G5 - Fee
for Service Request
2018

field, recently evidenced by the quality of art and culture professionals applying for the Director Curator position effective September 1, 2017.

Our retiring curator Ted Fogg, the board, staff, and I are so proud of the work that has been done to raise us to that level. We will be pleased to introduce Mr. Tim van Wijk to you at the October COTW meeting, where we will review this submission and be available for any questions.

Thank you for your past support, we are looking forward to the future.

Best regards,

Terry Woodruff
Executive Director, on behalf of
Grand Forks Art Gallery Society

Forecasted Budget through March 31 2021

| | Approved Budget 2016-17 | Approved Budget1 2017-18 | Forecast 2018/19 | Forecast 2019/2020 | Forecast 2020/2021 |
|--|-------------------------|--------------------------|------------------|--------------------|--------------------|
| Earned Revenue | | | | | |
| Memberships | \$ 4,000.00 | \$ 4,000.00 | \$ 4,200.00 | \$ 4,400.00 | \$ 4,600.00 |
| Giftshop | \$ 17,000.00 | \$ 40,000.00 | \$ 42,500.00 | \$ 42,500.00 | \$ 42,500.00 |
| Gallery Sales & Catalogues | | | | | |
| Art Rental Sales | \$ 12,000.00 | \$ 8,000.00 | \$ 8,000.00 | \$ 8,000.00 | \$ 8,000.00 |
| Art Rental | | \$ 6,500.00 | \$ 6,500.00 | \$ 6,500.00 | \$ 6,500.00 |
| Beer & Wine sales | \$ 1,500.00 | | | | |
| Visitor Information Sales | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 |
| PST Vendor's Commissions | | | | | |
| Facility Rentals | \$ 6,000.00 | \$ 2,000.00 | \$ 2,500.00 | \$ 3,000.00 | \$ 5,000.00 |
| Other Earned Revenue | | | | | |
| Total earned rev | \$ 43,500.00 | | | | |
| Investment Income | | | | | |
| Endowments etc | | \$ 500.00 | \$ 600.00 | \$ 700.00 | \$ 800.00 |
| Total investm income | | | | | |
| Private Sector Revenue | | | | | |
| Donations, Unreceipted | \$ 5,000.00 | \$ 1,000.00 | \$ 1,200.00 | \$ 1,500.00 | \$ 1,500.00 |
| Individ Donations, Receipted | | \$ 5,000.00 | \$ 5,000.00 | \$ 5,500.00 | \$ 5,500.00 |
| Corporate Donations | | \$ 500.00 | \$ 1,000.00 | \$ 1,200.00 | \$ 1,500.00 |
| Fundraising Events | \$ 15,000.00 | \$ 25,000.00 | \$ 26,000.00 | \$ 27,000.00 | \$ 27,000.00 |
| In-Kind Goods and Serv. | | | | | |
| Total private sector | \$ 20,000.00 | | | | |
| Federal Public Revenues | | | | | |
| Young Canada Works | \$ 8,500.00 | \$ 8,500.00 | \$ 8,500.00 | \$ 8,500.00 | \$ 8,500.00 |
| Service Canada Student | \$ 4,000.00 | \$ 4,000.00 | \$ 4,000.00 | \$ 4,000.00 | \$ 4,000.00 |
| Dept Canadian Heritage | | | | | |
| Total federal revenue | \$ 12,500.00 | | | | |
| Provincial Public Revenues | | | | | |
| BC Tourism Operating Grant | \$ 10,000.00 | \$ 10,000.00 | \$ 10,000.00 | \$ 10,000.00 | \$ 10,000.00 |
| BC Tourism Project Grant | | | | | |
| BC Gaming and Lottery Proceeds | \$ 50,000.00 | \$ 32,000.00 | \$ 35,000.00 | \$ 37,500.00 | \$ 40,000.00 |
| BC Heritage | | | | | |
| BC Arts Council Operating Grant | \$ 18,000.00 | \$ 18,000.00 | \$ 18,000.00 | \$ 18,000.00 | \$ 25,000.00 |
| Total provincial revenue | \$ 78,000.00 | | | | |
| Municipal and Regional Revenues | | | | | |
| City of GF Operating | \$ 142,000.00 | \$ 142,000.00 | \$ 144,800.00 | \$ 147,700.00 | \$ 150,700.00 |
| Regional District | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 7,500.00 | \$ 10,000.00 |
| Boundary Arts Council | \$ 1,200.00 | | | | |
| Phoenix Foundation | | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 |
| Total Munic and Regional | \$ 148,200.00 | | | | |
| TOTAL ACTUAL GROSS REVENUE | \$ 302,200.00 | \$ 316,000.00 | \$ 326,800.00 | \$ 337,500.00 | \$ 355,100.00 |
| Total Budget/Forecasted monthly | | | | | |

Expenses, running totals

Approved Budget 2016-17 | approved 2017-18

forecast 2018-19

forecast 2019-2020

forecast 2020-21

| | | | | | |
|---|----------------------------|----------------------|----------------------|----------------------|----------------------|
| Artistic and Programming | | | | | |
| Artists & Professional Fees | incl in exh/progr bgt item | | | | |
| Artist Fees re Art Rentals | | | | | |
| Artistic Salaries | \$ 40,000.00 | \$ 55,000.00 | \$ 56,000.00 | \$ 57,500.00 | \$ 60,000.00 |
| Exhibition, Programming | \$ 18,000.00 | \$ 20,000.00 | \$ 27,000.00 | \$ 27,000.00 | \$ 30,000.00 |
| Professional Development | | | | | |
| Collection Management | | | | | |
| Audience Development, Outreach | | \$ 1,500.00 | \$ 1,500.00 | \$ 3,000.00 | \$ 3,500.00 |
| Membership, Registration | \$ 1,200.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,500.00 | \$ 1,500.00 |
| Total Artistic & Programming | \$ 59,200.00 | | | | |
| Facility Operating Expense | | | | | |
| Operating Salaries | \$ 60,000.00 | \$ 60,000.00 | \$ 61,000.00 | \$ 62,000.00 | \$ 63,000.00 |
| General Facility Expense | \$ 26,000.00 | \$ 26,000.00 | \$ 26,000.00 | \$ 26,000.00 | \$ 28,000.00 |
| Facility Rental Expense | \$ 5,000.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,500.00 | \$ 2,500.00 |
| Other Facility Expense | | | | | |
| Total Facility Operating Expenses | \$ 91,000.00 | | | | |
| Marketing & Communications | | | | | |
| Marketing & Comm Salaries | \$ 30,000.00 | \$ 30,000.00 | \$ 31,000.00 | \$ 32,000.00 | \$ 32,000.00 |
| Advertising Purchases | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 | \$ 3,500.00 | \$ 4,000.00 |
| Other Marketing/Production | | \$ 500.00 | \$ 500.00 | \$ 500.00 | \$ 500.00 |
| Total Marketing & Communications | \$ 33,000.00 | | | | |
| Fundraising Expenses | | | | | |
| Fundraising event expense | \$ 3,000.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 5,500.00 | \$ 5,500.00 |
| Wine & Beer expense re Fundrs | \$ 1,500.00 | | | | |
| Gift Shop Purchases retail incl comm | \$ 10,000.00 | \$ 25,000.00 | \$ 25,000.00 | \$ 25,000.00 | \$ 25,000.00 |
| Cash Short (Over) | | | | | |
| Visitor Centre Purchases retail | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 |
| Board/Volunteer FR exp | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,500.00 | \$ 1,500.00 |
| Other Fundraising exp AR fees etc | | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 |
| Total Fundraising expenses | \$ 17,000.00 | | | | |
| Administration Expenses | | | | | |
| Admin Salaries | \$ 75,000.00 | \$ 50,000.00 | \$ 50,000.00 | \$ 51,000.00 | \$ 55,000.00 |
| EI Expense | \$ 4,000.00 | \$ 4,000.00 | \$ 4,500.00 | \$ 5,250.00 | \$ 5,500.00 |
| CPP Expense | \$ 5,000.00 | \$ 5,000.00 | \$ 5,200.00 | \$ 6,200.00 | \$ 6,000.00 |
| Admin Professional Fees | \$ 8,000.00 | \$ 10,000.00 | \$ 10,000.00 | \$ 10,000.00 | \$ 10,000.00 |
| Equipment Lease | | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 |
| Other Admin Expenses | \$ 10,000.00 | \$ 8,500.00 | \$ 8,500.00 | \$ 8,500.00 | \$ 9,500.00 |
| Total Admin Expenses | \$ 102,000.00 | | | | |
| Total Expenses | \$ 302,200.00 | \$ 316,000.00 | \$ 326,700.00 | \$ 336,950.00 | \$ 352,500.00 |
| running net income | | \$ - | \$ 100.00 | \$ 550.00 | \$ 2,600.00 |

Note: Artistic Salary (Curator) and Admin Salary reflect Curator/Director position combined eff. Sept 2017



Ref: 206635

September 1, 2017

His Worship Mayor Frank Konrad and Councillors
City of Grand Forks
Box 220
Grand Forks BC V0H 1H0

Dear Mayor Konrad and Councillors:

On behalf of the joint Provincial-Union of British Columbia Municipalities (UBCM) Green Communities Committee (GCC), we would like to extend our congratulations for your successful efforts to undertake significant corporate or community-wide climate action to reduce GHG emissions in the 2016 reporting year.

As a signatory to the Climate Action Charter, you have demonstrated your commitment to work with the Province of British Columbia and UBCM to take action on climate change and to reduce greenhouse gas emissions in your community and corporate operations.

The work that local governments are undertaking to reduce their corporate emissions demonstrates significant climate leadership and sets the stage for broader climate action in the community. Your leadership and commitment continues to be essential to ensuring the achievement of our collective climate action goals.

The GCC was established under the Charter to support local governments in achieving their climate goals. In acknowledgement of the efforts of local leaders, the GCC is again recognizing the progress and achievements of local governments such as yours through the multi-level Climate Action Recognition Program. A description of this program is enclosed for your reference.

As a Charter signatory who has achieved Level 1 and Level 2 recognition, and demonstrated significant climate action (corporately or community-wide) to reduce GHG emissions for the 2016 reporting year, you have been awarded Level 3 recognition – 'Accelerating Progress on Charter Commitments'.

FILE CODE
U2 Green Communities
U2 GI - Committee - Congratulations
on Climate Action
Agenda Page 46 of 158

Mayor Konrad and Councillors
Page 2

In recognition of your significant achievements, the GCC is very pleased to provide you with climate action community branding for use on websites and letterheads. An electronic file with the 2016 logo will be provided to your Chief Administrative Officer. Also enclosed is a *BC Climate Action Community 2016 – Climate Leader* window decal, for use on public buildings.

Congratulations again on your achievement. We applaud your leadership and wish you continued success in your ongoing commitment to the goal of corporate carbon neutrality, and your efforts to reduce emissions in the broader community.

Sincerely,



Tara Faganello
Assistant Deputy Minister
Local Government Division
Ministry of Municipal Affairs and Housing



Gary MacIsaac
Executive Director
Union of British Columbia Municipalities

Enclosures



GCC Communiqué on the Climate Action Recognition Program

B.C. local governments continue to play a critical role in reducing GHG emissions across the province. In acknowledgment of the ongoing efforts of local leaders, the joint Provincial-UBCM Green Communities Committee (GCC) is pleased to continue the Climate Action Recognition Program (*Recognition Program*) for B.C. local governments for the 2016 reporting year. This is a multi-level program that provides the GCC with an opportunity to review and publicly recognize the progress and achievements of each Climate Action Charter (*Charter*) signatory. Recognition is provided on an annual basis to local governments who demonstrate progress on their *Charter* commitments, according to the following:

Level 1: Demonstrating Progress on Charter Commitments

Local governments who demonstrate progress on fulfilling one or more of their *Charter* commitments will receive a letter from the GCC acknowledging their accomplishments.

Level 2: Measuring GHG Emissions

Local governments that achieve level 1, have completed a corporate carbon inventory for the reporting year and demonstrate that they are familiar with the [Community Energy and Emissions Inventory \(CEEI\)](#) for their community receive a letter from the GCC and a 'BC Climate Action Community 2016' logo, for use on websites, letterhead, etc.

Level 3: Accelerating Progress on Charter Commitments (NEW this year)

Local governments that achieve levels 1 and 2 and demonstrate significant corporate or community-wide climate action to reduce GHG emissions in the reporting year receive a letter from the GCC and a 'BC Climate Action Community 2016 – Climate Leader' logo, for use on websites, letterhead, etc.

Level 4: Achievement of Carbon Neutrality

Local governments that achieve [carbon neutrality](#) in the reporting year receive a letter from the GCC and a 'BC Climate Action Community 2016 – Climate Leader - Carbon Neutral' logo, for use on websites, letterhead, etc.

To be eligible for the *Recognition Program*, local governments must fulfill the public reporting requirements of the [Climate Action Revenue Incentive Program \(CARIP\)](#) including reporting on their progress to carbon neutrality. The GCC will determine recognition levels for the *Recognition Program* based on the information included in each local government's annual CARIP public report. Further information on CARIP and the public reporting requirements is available [online](#).



September 7, 2017

City of Grand Forks
Grand Forks, B.C.
VOH 1H0

Attention: Mayor and Council

Re: Gallery 2 – Wineology 102 Event

Please be advised that Gallery 2 wishes to host an event that will build on our Annual Wine Tasting. This event is scheduled for September 22, 2017 from 7 to 10 pm in the Reid Gallery of Gallery 2. This will be an instructional evening with no more than 50 tickets being sold in advance and used to raise funds for our non-profit society. We have contracted Moss Scheurkogel from the Okanagan Vinstitute to facilitate the seminar in which participants will learn the art of wine tasting and be able to differentiate the numerous varietals, terroir, and how winemakers put their craft into practice etc. It should prove to be fun and educational for beginners as well as those who already have some wine appreciation skills. We hope that it will enhance the experience for our regular and future Wine Tasting ticket holders.

We respectfully request that the City of Grand Forks give us permission to host such an event in which wine will be served for tasting and also sold from 9 to 10 so that participants can practice their newly learned skills.

Please contact myself at 250-442-5835 if you have any questions.

Sincerely,

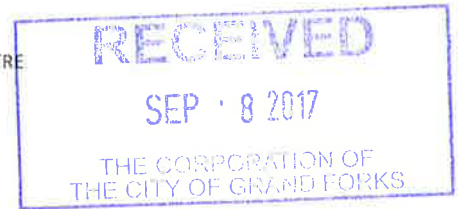
Dawsha Hunt, Wineology 102 Event Organizer

FILE CODE
*WE3
+ G5 - Wineology 102 Event -
Sept-22*

524 Central Avenue, Box 2140
Grand Forks, B.C., V0H 1H0

Ph: 250-442-2211
Fax: 250-442-0099

gallery@g2gf.ca



September 7, 2017

City of Grand Forks
Grand Forks, B.C.
VOH 1H0

Attention: Mayor and Council

Re: Gallery 2 – 26th Annual Wine Tasting

Gallery 2 wishes to host our annual fundraiser, the Wine Tasting scheduled for November 18, 2017 from 8 pm to 10:30 pm throughout our whole building. The tickets will be sold in advance and considered revenue in which to further our mandate of providing public access to the visual arts and a venue in which the heritage of the area is depicted.

We respectfully request that the City of Grand Forks give us permission to host this event. Please contact me at 250-442-5835 for further information.

Sincerely,

A handwritten signature in black ink, appearing to read "D Hunt".

Dawsha Hunt
Wine Tasting Coordinator

FILE CODE
*WE3 26th Annual Wine
x G5 - Tasting - Nov. 18*

524 Central Avenue, Box 2140
Grand Forks, B.C., V0H 1H0

Ph: 250-442-2211
Fax: 250-442-0099

gallery@g2gf.ca

Request for Decision



To: Regular Meeting

From: **Development and Engineering Services**

Date: 2017-09-18

Subject: Bylaw 1606-A6 to rezone 7357 10th St from R-1 to R-3A

Recommendation: **RESOLVED THAT Council give first and second readings of the Zoning Bylaw Amendment No. 1606-A6 and proceed with notification, advertising and public hearing requirements of the Local Government Act; and FURTHER, THAT Council give public hearing to Zoning Bylaw Amendment No 1606-A6 at 6:00 p.m. on October 16th, 2017.**

Background




- The City has received an application to rezone property located at 7357 10th Street, legally described as Lot 42, Block 38, Plan 72, District Lot 108, S.D.Y.D. from the current R-1 (Residential - Single and Two-Family) zone to the R-3A (Multi-Family Residential Zone) zone.
- The property is within the Residential Infill / Intensification land use designation in the Sustainable Community Plan (Bylaw 1919, 2011), which is intended to provide higher levels of density (up to 40 units per hectare) with a variety of residential developments.
- The R-3A zone was originally developed to support one-, two- and three-family dwellings in a strata development (Clifton Estates) but is suitable for three-family dwellings in other configurations.
- The building on the property contains a single family dwelling on the main floor with exterior access to 10th St and a suite in the basement with exterior access to grade on the lane.
- The property owners propose to develop a second small apartment in the basement, which would require the property to be rezoned to R-3A (Multi-Family Residential). The owners intend the apartments to be affordable studio-style units appropriate for seniors or others requiring level entry small living units.
- The minimum property size for R-3A **for subdivision purposes** is 800 square metres. The subject property is 488 square metres (m²), but since the proposed apartments are approximately 40 m² the department considers that the property is an appropriate size for the proposed use, as long as parking requirements can be met off of the street.
- Zoning Bylaw Offstreet Parking regulations currently require two parking spaces per dwelling unit, regardless of dwelling unit size or number of bedrooms, and one parking space per secondary suite. The department recommends lowering parking requirements to one parking space per dwelling unit where dwelling units are a maximum of 90 square meters, which is the maximum size for a secondary suite in the BC Building Code.

- The house covers approximately 175 m², and the required space for four parking spaces is 55 m², totaling 230 m² of the 488 m² lot (47%). Offstreet parking is not currently counted as part of lot coverage in the Zoning Bylaw. However, other municipalities include parking in lot coverage to maintain open space and prevent storm water problems so the department intends to study this issue further.
- The recommended changes to the Zoning Bylaw would bring the parking requirement for small multi-family residential units in line with the Zoning Bylaw's parking requirements for secondary suites, and would allow greater opportunity for infill development in compliance with proposed changes in the Zoning Bylaw.

Timeline

| Date | Item | Action Taken |
|--------------------------|--|--|
| June 9 2017 | Received Rezoning Application | Initial staff review and filed for follow up |
| August 8 | Draft COTW report and rezoning bylaw | Prepared submission to COTW |
| August 25 | Agency referrals | Agency referrals sent |
| September 5 | Introduce amendment RFD to COTW | Referred for 1 st and 2 nd Readings to Sept 18 |
| September 18 2017 | RFD + first and second readings | Submitted for decision and readings |
| October 16 | Public Hearing (with notice and advertisement) | |
| October 30 | Third reading | |
| November x | MOTI sign-off | |
| November x | Final reading | |
| November x | Zoning amendment and address assignment letter to BC Assessment and RDKB | |

Benefits or Impacts

-  Residential infill allows development while limiting the fiscal and environmental impacts of new infrastructure associated with 'green field' development
-  The rezoning procedure follows public notice and hearing requirements of the Local Government Act and builds on the public engagement regarding affordable housing for the Official Community Plan and Zoning Bylaw update and land use designations developed for the 2011 Sustainable Community Plan
-  Increases the number of units of small, affordable housing within areas designated for residential intensification, supporting a denser, more walkable city core.

Policy/Legislation

- Sustainable Community Plan, Zoning Bylaw, Local Government Act

Attachments

- Draft Bylaw 1606-A6
 - Site map on orthophoto showing parking areas.
 - Extracts from Zoning Bylaw for R-3A Zone and Offstreet Parking Regulations
-

Recommendation

RESOLVED THAT Council give first and second readings of the Zoning Bylaw Amendment No. 1606-A6 and proceed with notification, advertising and public hearing requirements of the Local Government Act; and FURTHER, THAT Council give public hearing to Zoning Bylaw Amendment No 1606-A6 at 6:00 p.m. on October 16th, 2017.

Options

1. RESOLVED THAT Council accepts the report.
2. RESOLVED THAT Council does not accept the report.
3. RESOLVED THAT Council refers the matter back to staff for further information.

Report Approval Details

| | |
|----------------------|---|
| Document Title: | RFD RMC Rezoning R-3A 7357 10th St 1-2-r.docx |
| Attachments: | - RFD RMC Rezoning R-3A 7357 10th Attachments.pdf |
| Final Approval Date: | Sep 7, 2017 |

This report and all of its attachments were approved and signed as outlined below:

Dolores Sheets - Sep 7, 2017 - 4:17 PM

Diane Heinrich - Sep 7, 2017 - 4:28 PM

THE CORPORATION OF THE CITY OF GRAND FORKS

BYLAW NO. 1606-A6

A BYLAW TO AMEND THE CITY OF GRAND FORKS
ZONING BYLAW NO. 1606, 1999

=====

WHEREAS Council may, by bylaw, amend the provisions of a Zoning Bylaw pursuant to the Land Use and Planning provisions of the Local Government Act;

AND WHEREAS Council has received an application to rezone property located at 7357 10th St.;

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

1. That the regulation of Offstreet Parking in Table 1 of the Zoning Bylaw be amended by adding after “Dwelling unit” in the first column the text:

(greater than 90 square meters)

2. That the regulation of Offstreet Parking be amended by adding the line to Table 1:

| | |
|--|---------------------------------|
| Dwelling unit (less than or equal to 90 square metres) | 1 space per every dwelling unit |
|--|---------------------------------|

3. That the City of Grand Forks Zoning Bylaw No. 1606, 1999 be amended to rezone property located at 7357 10th Street, legally described as Lot 42, Block 38, Plan 72, District Lot 108, S.D.Y.D. from the current R-1 (Residential - Single and Two-Family) zone to the R-3A (Multi-Family Residential Zone) zone, as shown outlined in bold on the attached map identified as Schedule “A”.
4. That this bylaw may be cited as the “**City of Grand Forks Zoning Amendment Bylaw No. 1606-A6, 2017.**”

Read a **FIRST** time this 18th day of September, 2017.

Read a **SECOND** time this 18th day of September, 2017.

NOTICE OF PUBLIC HEARING ADVERTISED, pursuant to the Local Government Act this time this ____ day of __, 2017 and also this time this ____ day of __, 2017.

PUBLIC HEARING HELD this time this ____ day of __, 2017.

Read a **THIRD** time this time this ____ day of __, 2017.

APPROVED by the Ministry of Transportation & Infrastructure this ____ day of _____, 2017.

Approving Officer

FINALLY ADOPTED this ____ day of _____, 2017.

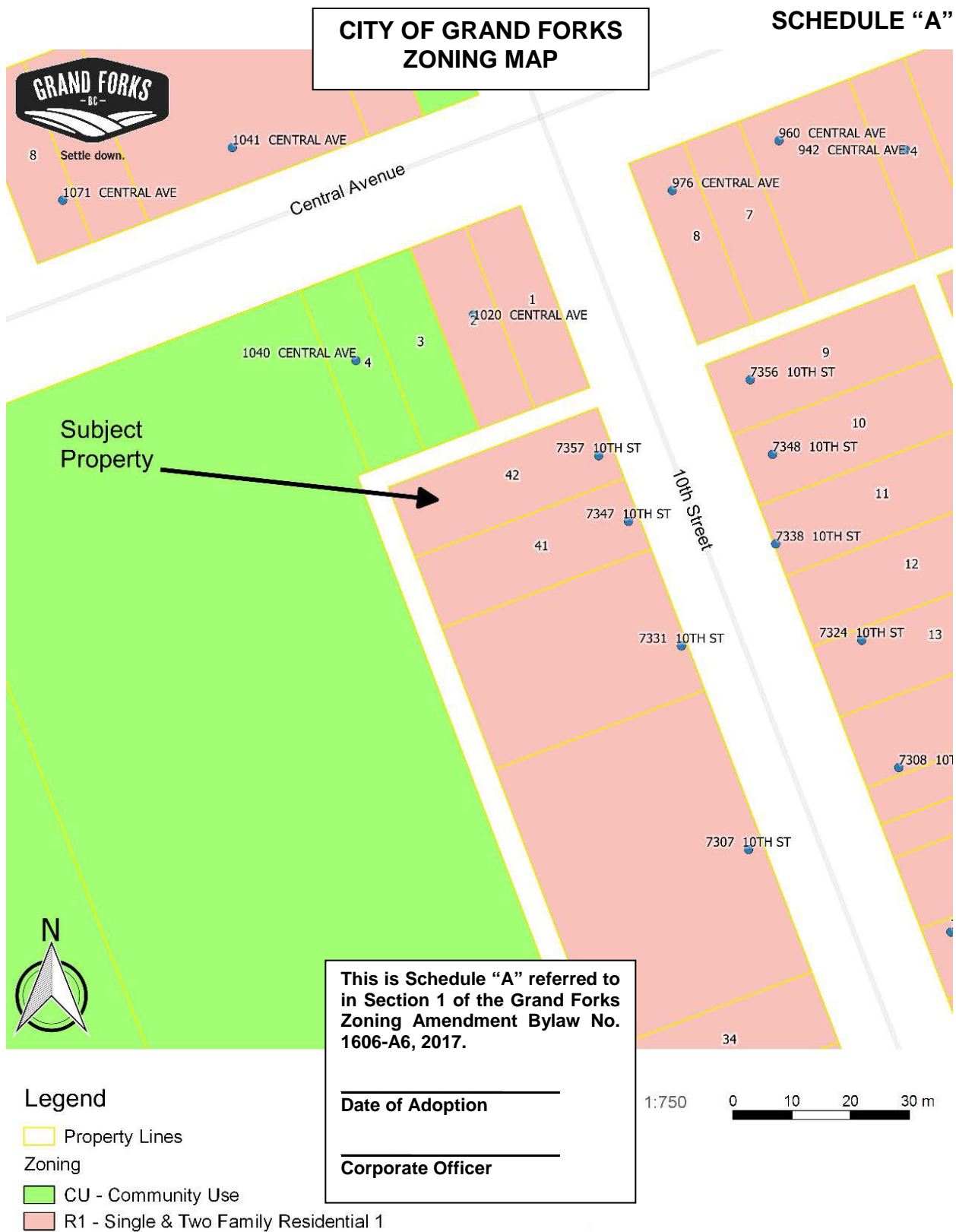
Mayor Frank Konrad

Corporate Officer – Diane Heinrich

CERTIFICATE

I hereby certify the foregoing to be a true copy of Bylaw No. 1606-A6 as passed by the Municipal Council of the City of Grand Forks on the ____ day of _____, 2017.

Corporate Office for the
Municipal Council of the City of Grand Forks



THE CORPORATION OF THE CITY OF GRAND FORKS

NOTICE OF PUBLIC HEARING

WHEREAS the Local Government requires that a **PUBLIC HEARING** be held prior to the adoption of a Zoning Amendment Bylaw;

TAKE NOTICE THAT a Public Hearing with respect to the City of Grand Forks Bylaw 1606 A-6, cited as the "City of Grand Forks Zoning Amendment Bylaw No. 1606 A-6, 2016", will be held on:

At 6:00 p.m.
In Council Chambers, City Hall
7217-4th Street
Grand Forks, B.C.

This Bylaw is intended to amend the City of Grand Forks Zoning Bylaw No. 1606, 1999, by rezoning property 7357 10th Street, legally described as Lot 42, Block 38, Plan 72, District Lot 108, S.D.Y.D. from the current R-1 (Residential - Single and Two-Family) zone to the R-3A (Multi-Family Residential Zone) zone, as shown outlined in bold on the attached map marked SCHEDULE "A".

APPLICANTS: Darrell Turner and Susan Allyson

PROPERTY LOCATION: 7357 10th St.

The proposed bylaw may be inspected between the hours of 9:00 a.m. to 4:00 p.m., Monday through Friday (excluding holidays) until _____ at City Hall, 7217-4th Street, Grand Forks, B.C.

Dated this _____ day of _____, 2017.

Dolores Sheets
Manager of Development & Engineering



Legend

Property Boundaries

Central Avenue

10th Street

1020 CENTRAL AVE

1040 CENTRAL AVE

7357 10TH ST

7347 10TH ST

1 Parking Spots

1 Parking Spot

2 Parking Spots

Subject Property



The City of Grand Forks makes every effort to ensure this map is free of errors but cannot guarantee accuracy or fitness for any purpose, and does not provide warranty of any kind. The City accepts no liability for any expenses, losses, damages and costs relating to use of this map or data. Data must not be used for direct marketing or be used in breach of privacy laws.

1:300

Agenda Page 59 of 158

0 2 4 6 8 10 12 m

Permitted Uses

1. *The following uses and no others are permitted in the R-3A zone:*

- (a) dwelling units;*
- (b) home occupation.*

Permitted accessory uses and buildings on any parcel includes the following:

- (c) any accessory building or structure for the above noted uses.*

Regulations

2. *On a parcel of land located in an R-3A zone:*

Minimum Parcel Size for Subdivision Purposes

- (a) The minimum parcel size is 800 square metres (8,611 sq ft) and every parcel must be connected to a community sewage and water system.*

Type of Dwelling Units Allowed

- (b) The following dwelling unit types are allowed on a parcel of land in an R-3A zone:*
 - (i) single family dwellings;*
 - (ii) two family dwellings; and*
 - (iii) three family dwellings.*

Height

- (c) No dwelling shall exceed 9.75 metres (32 ft) in height;*
- (d) No accessory building or structure shall exceed 4.8 metres (16 ft) in height.*

Setbacks

- (e) Except as otherwise specifically permitted in this bylaw, no building or structure shall be located within:*
 - (i) 6 metres (20 ft) of a front parcel line;*
 - (ii) 1.5 metres (5 ft) of an interior side parcel line;*
 - (iii) 4.6 metres (15 ft) of an exterior side parcel line; or*
 - (iv) 6 metres (20 ft) of a rear parcel line.*

Accessory Buildings

- (f) *No accessory building shall have a total floor area greater than 20% of the principal structure.*
- (g) *No accessory building shall be located closer than 1.5 metres (5 ft) to a rear parcel line and not closer to the front parcel line than the facing wall of the principal building to which it is accessory.*

Lot Area Coverage

- (h) *The maximum permitted lot area coverage shall be as follows:*
principal building with all accessory buildings and structures shall be 50%

Additional Requirements

- (i) *Home occupations are only allowed in dwellings that are individually owned and have direct access to the City's roadway network;*
- (j) *The maximum size of any unit in a strata complex shall be 140 square metres (1,500 sq ft);*
- (k) *The minimum size of any unit in a strata complex shall be 75 square metres (800 sq ft);*
- (l) *See Section 13 to 30A of this bylaw.*

Extract from Zoning Bylaw (page 16 and
18 Offstreet Parking) showing changes

1. Each offstreet parking space shall be not less than 2.5 metres (8 ft) wide and 5.5 metres (18 ft) long, and have a vertical clearance of not less than 2.5 metres (8 ft)
2. Where the calculation of the number of offstreet parking spaces in Section 25(9) results in a fraction, one parking space shall be provided in respect of the fraction.
3. Where seating accommodation is the basis for the calculation of the number of parking spaces under Section 25(9) and the building or use consists of benches, pews, booths, or similar seating accommodation, each 0.5 metres (1-1/2 ft) of width of such seating shall be deemed to be one seat.
4. Every offstreet parking space shall have at all times access to an aisle that intersects with a highway. With the exception of the single family dwelling units, mobile homes and campground uses parking areas and access points shall be surfaced with asphalt, concrete or similar durable dust free material and all parking spaces shall be clearly marked.
5. For non-residential uses the required offstreet-parking areas that accommodate 3 or more vehicles, shall include a parking space for a disabled person.
6. Offstreet parking areas, as required by this bylaw, shall not be credited against the requirement of offstreet loading.
7. The number of access points from each parking area to a fronting street shall not exceed two, per parcel of land.
8. Where an owner or occupier of land in the Commercial Core Zone cannot provide the required number of off-street parking spaces as outlined on Table 1 below, the City shall accept a cash contribution in the amount of \$1000.00 per required parking space not developed.
9. Off street parking spaces for each building, structure and use permitted shall be provided in accordance with the following table:

(greater than 90 square meters)

Class of Building/Use

Required Number of Spaces

Dwelling unit:

2 spaces per every dwelling unit

Farm machinery sales, service and repair:

one space per every 45 square metres (484 sq.ft.) of retail floor and storage area

Fuels

New line: Dwelling Unit (less than or equal to 90 square meters) / 1 space per every dwelling unit

Home occupation, home industry:

one space per every 40 square metres (430 sq.ft.) of area used for the home occupation or home industry

Hospital:

one space per every 10 square metres (108 sq.ft.) of floor space

Hotel, motel:

one space per every unit offered daily to the public

Library:

one space per every 10 square metres (108 sq.ft.) of floor area

Machine, welding, woodworking shop:

one space per every 50 square metres (538 sq.ft.) of floor area

Manufacturing, fabricating, or processing facility

one space per 50 square metres (538 sq.ft.) of floor space

Medical clinic, dental clinic:

one space per every 20 square metres (215 sq.ft.) of total floor area

Museum:

one space per every 25 square metres (269 sq.ft.) of floor area

Nursery:

one space per every 45 square metres (484 sq.ft.) of covered and outdoor sales area

Professional office:

one space per every 60 square metres (646 sq.ft.) of floor area

Personal service establishment:

one space per every 20 square metres (215 sq.ft.) of floor area

Printing and publishing establishment:

one space per every 45 square metres (484 sq.ft.) of floor space

REQUEST FOR DECISION

— REGULAR MEETING —



To: Mayor and Council
From: Chief Financial Officer
Date: September 18, 2017
Subject: 2017-2021 Financial Plan Amendment Bylaw, No. 2036-A1
Recommendation: RESOLVED THAT Council gives first three readings to "2017-2021 Financial Plan Amendment Bylaw, No. 2036-A1."

BACKGROUND:

Council recently passed resolutions to amend the 2017-2021 Financial Plan to include the following changes to capital expenditures:

- An addition of \$1,000,000 for the electrical voltage conversion project, with \$150,000 to be funded from external contributions and the balance of \$850,000 to come from reserves.
- An increase of \$150,000 for 22nd Street, to be funded from capital reserves.
- An increase of \$34,225 for the Silver Kettle Sidewalk project, which includes \$26,225 for the initial engineering cost estimate shortfall, plus an additional \$8,000 to demarcate the sidewalk from the road.

In addition, staff would like to include some minor changes related to the wastewater treatment plant and lift stations, and is proposing the following:

That the amounts of \$15,000 each allocated for the City Park Lift Station Upgrade and Sewer Lift Station Pumps be combined into a single project, Lift Station Equipment, and be reduced by \$10,000 for a new combined total of \$20,000.

That the Headworks Grinder project be increased by \$10,000 to \$44,343.

These changes to wastewater capital have no overall financial impact, but will enable staff to fully complete the projects and bring the treatment plant back to its initial fully functioning ability.

The net result of the above adjustments for 2017 is an increase of \$150,000 in grant revenue and an increase in capital expenditures of \$1,184,225. Total capital expenditures over the five year financial planning period have increased by \$184,225, as the voltage conversion project was originally included in the capital plan at \$500,000 each year for 2018 and 2019.

Benefits or Impacts of the Recommendation:

General: Amending the Financial Plan ensures that the City's additional expenditures are properly authorized and in compliance with provisions of the *Community Charter*.

REQUEST FOR DECISION

— REGULAR MEETING —



- Financial:** By proceeding with the voltage conversion project in 2017, instead of in 2018/2019 as originally planned, the City's portion of funding will be reduced from \$1,000,000 to \$850,000.
- The additional costs for the other two projects will reduce reserves by \$184,225, but \$150,000 of this will be offset by the external contribution from the voltage conversion project.
- Policy/Legislation:** Section 165 (2) of the *Community Charter*
- Attachments:** 2017-2021 Financial Plan Amendment Bylaw, No. 2036-A1
-

Recommendation:

RESOLVED THAT Council gives first three readings to "2017-2021 Financial Plan Amendment Bylaw, No. 2036-A1".

- OPTIONS:**
1. COUNCIL COULD CHOOSE TO SUPPORT THE RECOMMENDATION
 2. COUNCIL COULD CHOOSE TO NOT SUPPORT THE RECOMMENDATION
 3. COUNCIL COULD CHOOSE TO REFER THE MATTER BACK TO STAFF FOR FURTHER INFORMATION.
-

| | |
|------------------------|------------------------------|
| | |
| Department Head or CAO | Chief Administrative Officer |

THE CORPORATION OF THE CITY OF GRAND FORKS

BYLAW NO. 2036-A1

A Bylaw to Amend the Five Year Financial Plan For the Years 2017 - 2021

WHEREAS pursuant to Section 165 of the *Community Charter*, "Five Year Financial Plan Bylaw, 2017-2021, No. 2036" was adopted on April 10, 2017, and

WHEREAS the financial plan may be amended by bylaw at any time;

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

1. Five Year Financial Plan Bylaw, 2017-2021, No. 2036 is hereby amended by deleting Schedules "B" and "C" in their entirety, and replacing them with Schedules "B" and "C" attached to and forming part of this bylaw.
2. This bylaw may be cited, for all purposes, as the "2017-2021 Financial Plan Amendment Bylaw, No. 2036-A1".

INTRODUCED this 21st day of August, 2017.

Read a FIRST time this ____ day of September, 2017.

Read a SECOND time this ____ day of September, 2017.

Read a THIRD time this ____ day of September, 2017.

FINALLY ADOPTED on this ____ day of _____, 2017.

Mayor Frank Konrad

Corporate Officer Diane Heinrich

CERTIFICATE

I hereby certify the foregoing to be a true copy of Bylaw No. 2036-A1 as adopted by the Municipal Council of the City of Grand Forks on this ____ day of _____, 2017.

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

CORPORATION OF THE CITY OF GRAND FORKS
2017-2021 Financial Plan Amendment Bylaw 2036-A1
Schedule "B" Amended Five Year Financial Plan 2017-2021

| | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Budget | Budget | Budget | Budget | Budget |
| Revenues | | | | | |
| Property Taxes | \$ 3,698,273 | \$ 3,827,713 | \$ 3,961,683 | \$ 4,100,342 | \$ 4,243,854 |
| Parcel and Frontage Taxes | 161,226 | 161,226 | 161,226 | 161,226 | 5,826 |
| Grants in Lieu of Taxes | 15,780 | 16,332 | 16,904 | 17,496 | 18,108 |
| Percentage of Revenue Tax | 102,534 | 104,000 | 104,000 | 104,000 | 104,000 |
| Sales of Services and User Fees | 7,512,874 | 7,779,026 | 8,037,607 | 8,305,239 | 8,582,238 |
| Grants | 5,266,179 | 999,000 | 965,000 | 970,000 | 975,000 |
| Other Revenues | 319,213 | 244,500 | 507,248 | 507,248 | 507,248 |
| Total Revenues | 17,076,079 | 13,131,797 | 13,753,668 | 14,165,551 | 14,436,274 |
| Expenses | | | | | |
| Purchases for resale | 3,505,300 | 3,575,406 | 3,646,914 | 3,719,852 | 3,794,249 |
| General Government | 1,182,590 | 1,083,602 | 1,099,524 | 1,120,864 | 1,142,631 |
| Protective Services | 928,111 | 821,794 | 798,381 | 814,178 | 830,292 |
| Transportation Services | 1,196,464 | 1,220,393 | 1,244,801 | 1,269,697 | 1,295,091 |
| Environmental & Health Services | 220,300 | 224,706 | 229,200 | 233,784 | 238,460 |
| Public Health Services | 94,202 | 96,086 | 98,008 | 99,968 | 101,967 |
| Planning and Development | 564,333 | 370,193 | 376,627 | 383,190 | 389,884 |
| Parks, Recreation and Cultural Services | 1,294,800 | 1,260,386 | 1,279,107 | 1,298,202 | 1,289,379 |
| Water Services | 814,413 | 830,701 | 847,315 | 864,261 | 881,546 |
| Electrical Services | 701,766 | 715,801 | 730,117 | 744,719 | 759,613 |
| Wastewater Services | 720,547 | 734,958 | 749,657 | 764,650 | 779,943 |
| Amortization | 1,859,889 | 2,069,302 | 2,129,923 | 2,146,073 | 2,220,307 |
| Debt Interest | 120,786 | 162,319 | 313,756 | 288,969 | 287,502 |
| Total Expenses | 13,203,501 | 13,165,647 | 13,543,330 | 13,748,407 | 14,010,864 |
| Surplus (Deficit) for the year | \$ 3,872,578 | \$ (33,850) | \$ 210,338 | \$ 417,144 | \$ 425,410 |
| Adjusted for non-cash items | | | | | |
| Amortization | 1,859,889 | 2,069,302 | 2,129,923 | 2,146,073 | 2,220,307 |
| Total Cash from Operations | \$ 5,732,467 | \$ 2,035,452 | \$ 2,340,261 | \$ 2,563,217 | \$ 2,645,717 |
| Adjusted for Cash Items | | | | | |
| Proceeds from Borrowing | 1,428,784 | 5,100,000 | - | - | - |
| Capital Expenditures | (9,886,475) | (6,675,000) | (1,734,000) | (2,187,000) | (1,847,000) |
| Debt Principal Repayments | (314,789) | (370,007) | (479,261) | (433,200) | (311,310) |
| Transfer from Reserves | 4,413,025 | 1,575,000 | 1,734,000 | 2,187,000 | 1,847,000 |
| Transfer to Reserves | (1,100,000) | (1,400,000) | (1,600,000) | (1,900,000) | (2,100,000) |
| Transfer to Surplus | (273,012) | (265,445) | (261,000) | (230,017) | (234,407) |
| | \$ (5,732,467) | \$ (2,035,452) | \$ (2,340,261) | \$ (2,563,217) | \$ (2,645,717) |
| Financial Plan Balance | \$ - | \$ - | \$ - | \$ - | \$ - |

CORPORATION OF THE CITY OF GRAND FORKS
2017-2021 Financial Plan Amendment Bylaw 2036-A1
Schedule "C" Amended Five Year Financial Plan 2017-2021

| CAPITAL EXPENDITURES - 2017 | | | FUNDED FROM | | | | | | | | | | | | | |
|--|------------|-----------|-------------|------------|---------|----------|---------|-----------|------------|---------|-----------|-----------|---------|-----------|--|--------|
| Description | Fund | Amount | General | Electrical | Water | RESERVES | | FUNDING | | | Slag | DEBT | GRANTS | OTHER | | |
| | | | Capital | Capital | Capital | Capital | Sewer | Equipment | Land Sales | Gas Tax | | | | | | |
| 2016 Carry Forward Projects | | | | | | | | | | | | | | | | |
| Silver Kettle Sidewalk | General | 184,225 | 184,225 | | | | | | | | | | | | | |
| Public Works Fuel Tanks | General | 75,000 | 75,000 | | | | | | | | | | | | | |
| Whispers of Hope Roof | General | 15,000 | 15,000 | | | | | | | | | | | | | |
| 5 tonne Dump Truck | General | 250,000 | | | | | 250,000 | | | | | | | | | |
| T-Tech trailer | General | 13,679 | | | | | 13,679 | | | | | | | | | |
| GIS Phase 2 | General | 2,759 | 2,759 | | | | | | | | | | | | | |
| Riverside Reconstructor | Electrical | 7,395 | | 7,395 | | | | | | | | | | | | |
| Electrical Substation Engineering | Electrical | 48,709 | 48,709 | | | | | | | | | | | | | |
| West Side Fire Protection | Water | 928,784 | | | | | | | | | | 928,784 | | | | |
| Water/Sewer Scada | Water | 5,575 | | | | | | 5,575 | | | | | | | | |
| Residential Water Meter Project | Water | 22,538 | | | | | | | | | 22,538 | | | | | |
| Well #3 Pump and Motor | Water | 13,981 | 13,981 | | | | | | | | | | | | | |
| 5th Street Watermain Replacement | Water | 312,428 | | | | | | | | | 312,428 | | | | | |
| Wastewater Treatment Plant UV | Sewer | 457,675 | | | | | | | 151,009 | | | | | 306,666 | | |
| Headworks Grinder | Sewer | 44,343 | | | | | | | 34,343 | | | | | | | |
| Water/Sewer Scada | Sewer | 5,575 | | | | | | | 5,575 | | | | | | | |
| 3rd Street Sewer Main Repair | Sewer | 35,309 | 35,309 | | | | | | | | | | | | | |
| 2017 New Projects | | | | | | | | | | | | | | | | |
| Public Works Upgrades | General | 20,000 | 20,000 | | | | | | | | | | | | | |
| JD Park Stadium Paddling | General | 15,000 | | | | | | | | | 15,000 | | | | | |
| Service Truck Replacement | General | 60,000 | 60,000 | | | | | | | | | | | | | |
| PW Photocopier | General | 15,000 | 15,000 | | | | | | | | | | | | | |
| Expo Sign changes | General | 35,000 | 35,000 | | | | | | | | | | | | | |
| Library HRV | General | 12,000 | 12,000 | | | | | | | | 35,000 | | | | | 12,000 |
| Public Works - 22nd Street | General | 900,000 | 400,000 | | | | | | | | | | 500,000 | | | |
| Wayfaring Signs | General | 65,000 | | | | | | | | | 65,000 | | | | | |
| LED Lighting | General | 50,000 | | | | | | | | | 50,000 | | | | | |
| Emergency Repair Fund | General | 50,000 | 50,000 | | | | | | | | | | | | | |
| Flood Plain Mapping & Dike Restoration | General | 50,000 | 50,000 | | | | | | | | | | | | | |
| Holder Replacement | General | 200,000 | | | | | 200,000 | | | | | | | | | |
| Airport AWOS Upgrade | General | 220,000 | 55,000 | | | | | | | 200,000 | | | | 165,000 | | |
| Electrical System Upgrades | Electrical | 80,000 | 80,000 | | | | | | | | | | | | | |
| Substation Engineering | Electrical | 500,000 | 500,000 | | | | | | | | | | | | | |
| Electrical Voltage Conversion | Electrical | 1,000,000 | 850,000 | | | | | | | | | | | | | |
| Lift Station Equipment | Sewer | 20,000 | | | | | | | 20,000 | | | | | | | |
| Bio-Solids Land Application Plan | Sewer | 25,000 | 25,000 | | | | | | | | | | | | | |
| Sewer Main Relining | Sewer | 25,000 | 25,000 | | | | | | | | | | | | | |
| Wastewater Treatment Plant Upgrades | Sewer | 4,010,000 | 682,000 | | | | | | | | | | | 3,328,000 | | |
| Sewer Phasing Plan | Sewer | 100,000 | 17,000 | | | | | | | | | | | 83,000 | | |
| Water Supply & Conservation | Water | 11,500 | | | | 11,500 | | | | | | | | | | |
| GRAND TOTAL | | 9,886,475 | 3,203,983 | 7,395 | 11,500 | 30,000 | 463,679 | 196,502 | 334,966 | 165,000 | 1,428,784 | 4,032,666 | 12,000 | | | |

Request for Decision



To: Regular Meeting
From: Chief Financial Officer
Date: 2017-09-18
Subject: 2018 Permissive Tax Exemption Bylaw No. 2040
Recommendation: RESOLVED THAT COUNCIL give final reading to Bylaw No. 2040 "2018 Permissive Tax Exemptions".

Background

2018 Annual Tax Exemption Bylaw No. 2040 was introduced to Council on August 21, 2017 and given first three readings on September 5, 2017. This bylaw must be adopted prior to October 31, 2017 to permissively exempt certain properties from municipal taxation in 2018. As per legislation, the City advertised the tax exemption notice for public consideration on August 30 and September 6, 2017 in the Grand Forks Gazette.

The following areas of land surrounding the buildings for public worship are eligible for exemption under Section 224(2)(f) of the Community Charter:

- The United Church - 920 Central Avenue
- The Pentecostal Church - 2826 75th Avenue
- The Catholic Church - 7249 9th Street
- The Anglican Church - 7252 7th Street
- The Mennonite Brethren Church - 7048 Donaldson Drive
- Christ Lutheran Church - 7328 19th Street
- Grand Forks Christian Centre - 7525 4th Street
- Jehovah's Witnesses Church - 7680 Donaldson Drive

The estimated value of 2018 municipal taxes for the above permissive exemptions is \$1,209.

The following properties are owned by the City, and are subject to lease agreements requiring the City to pay property taxes if an exemption is not available. Granting these properties a permissive exemption will save the City that portion of taxes which is due to other authorities.

- The Baptist Church – 7850 2nd Street – eligible under Section 224(2)(d)
- Whispers of Hope - 7212 Riverside Drive – eligible under Section 224(2)(d)

In addition, BC Assessment has recommended that the bylaw include the property leased by the Regional District of Kootenay Boundary at 8120 Donaldson Drive (former SPCA Building) which is eligible under Section 224(2)(b) and has been granted a tax exemption in prior years.

The bylaw will also exempt certain non-profit organizations under Section 224(2)(a) of the *Community Charter* as follows:

| Name | Estimated 2018 Exemption Value |
|---|---|
| Grand Forks Curling Rink - 7230 21 st Street | \$ 11,486 |
| Grand Forks Masonic Building Society - 366 Market Avenue | \$ 516 |
| Sunshine Valley Child Care Society - 978 72 nd Avenue | \$ 2,036 |
| Slavonic Seniors Citizens - 686 72 nd Avenue | \$ 656 |
| Hospital Auxiliary Thrift Shop - 7239 2 nd Street | \$ 2,642 |
| Royal Canadian Legion - 7353 6 th Street | \$ 3,629 |
| Grand Forks Senior Citizens Drop-in Centre (City Park) - 565 71 st Avenue | \$ 4,086 |
| Phoenix Manor Society - 876 72 nd Avenue | \$ 3,294 |
| Boundary Lodge – 7130 9 th Street | \$ 3,207 |



The estimated total value of permissive exemptions for the non-profits above is \$31,552. The total amount of exemptions proposed here represents 0.9% of estimated property tax revenues for 2018, and equates to \$11 annually per property.

Benefits or Impacts

General

Granting tax exemption to these applicants assists the organizations in continuing the operation of their facilities and in providing services to the residents of the community.

Strategic Impact

-  The above tax exemptions will reduce taxes collectible by the City by an estimated \$32,761. The tax savings on City owned leased properties will be approximately \$2,800.
-  A permissive tax exemption is a means for Council to recognize and support volunteer groups and non-profit agencies in the community that provide services or programs which enhance the quality of life for its residents.

Policy/Legislation

Section 224 of the Community Charter

Attachments

2018 Annual Tax Exemption Bylaw No. 2040
Applications received for permissive tax exemption

Recommendation

RESOLVED THAT COUNCIL give final reading to Bylaw No. 2040 "2018 Permissive Tax Exemptions".

Options

1. RESOLVED THAT Council accepts the recommendation.
2. RESOLVED THAT Council does not accept the recommendation.
3. RESOLVED THAT Council refers the matter back to staff for further information.

Report Approval Details

| | |
|----------------------|---|
| Document Title: | RFD-CFO-By2040 final reading.docx |
| Attachments: | - By2040 Permissive Tax Exemption 2018.docx - 2018 Permissive applications.pdf |
| Final Approval Date: | Sep 11, 2017 |

This report and all of its attachments were approved and signed as outlined below:

Juliette Rhodes - Sep 11, 2017 - 8:46 AM

Diane Heinrich - Sep 11, 2017 - 9:30 AM

THE CORPORATION OF THE CITY OF GRAND FORKS

BYLAW NO. 2040

A Bylaw to Exempt from Taxation Certain Parcels of Land Used for Religious Worship Purposes, Hospital Purposes, Recreation Purposes and Charitable or Philanthropic Purposes Pursuant to the Provisions of the Community Charter

WHEREAS it is deemed expedient to exempt certain parcels of land from taxation for the fiscal year ended December 31, 2018;

AND WHEREAS subject to the provisions of Section 224 of the *Community Charter*, the Council may, prior to the 31st day of October in any year, by bylaw, exempt lands and improvements from taxation in the following year;

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

1. Pursuant to Section 224(2)(f) of the *Community Charter*, there shall be exempt from taxation for the fiscal year ended December 31, 2018 with respect to land and improvements, the following parcels of land:
 - Lots 1 and 2, Block 36, District Lot 108, S.D.Y.D., Plan 72, located at 920 Central Avenue as shown outlined in bold on a sketch attached hereto and marked as Schedule "A" (United Church); and
 - That portion of Lot 1, District Lot 520, S.D.Y.D., Plan 8653, except Plan H-17064, located at 2826 - 75th Avenue and described as follows - Commencing at the most northerly corner of said Lot 1; thence southeasterly following in the easterly limit of said Lot 1 for 35.50 metres, thence southwesterly, perpendicular to the said easterly limit, for 30.00 metres, thence northwesterly, parallel with the said easterly limit, for 35.50 metres more or less to the intersection with the northerly limit of said Lot 1, thence northeasterly, following in the said northerly limit for 30.00 metres more or less to the point of commencement and containing an area of 1,065 square metres, more or less as shown outlined in bold on a sketch attached hereto and marked as Schedule "B" (Pentecostal Church); and
 - Lots 30, 31 and 32, Block 36, District Lot 108, S.D.Y.D., Plan 72 located at 7249 - 9th Street as shown outlined in bold on a sketch attached hereto and marked as Schedule "C" (Catholic Church); and
 - That portion of Parcel D (KM26760), Block 24, District Lot 108, S.D.Y.D., Plan 23; located at 7252 - 7th Street as shown outlined in bold on a sketch attached hereto and marked Schedule "D" (Anglican Church); and

- That portion of Lot G, District Lot 380, S.D.Y.D., Plan KAP56079, located at 7048 Donaldson Drive and described as follows -commencing in the southerly boundary of said Lot G distant 13 metres from the most westerly corner of said Lot G: thence northerly, parallel with the westerly boundary of said Lot G, for 38.1 metres more or less to intersection with the northerly boundary of said Lot G, thence easterly following in the northerly boundary of said Lot G for 71 metres, thence southerly, parallel with the said westerly boundary, for 38.1 metres more or less to intersection with the said southerly boundary, thence westerly, following in the said southerly boundary for 71 metres more or less to the point of commencement and containing 2705 square metres as shown outlined in bold on a sketch attached hereto and marked as Schedule "E" (Mennonite Brethren Church); and;
- That portion of Parcel A, (X23915), Block 16, District Lot 380, S.D.Y.D., Plan 35 located at 7328 - 19th Street and described as follows - commencing at the most southerly corner of said Parcel "A"; thence northwesterly following in the westerly limit of said Parcel "A", for 17.00 metres; thence northeasterly, perpendicular to the said westerly limit for 24.60 metres; thence southeasterly, parallel with the said westerly limit for 17.00 metres more or less to intersection with the southerly limit of said Parcel "A"; thence southwesterly following in the said southerly limit for 24.60 metres more or less to the point of commencement and containing an area of 418.2 square metres more or less as shown outlined in bold on a sketch attached hereto and marked as Schedule "F" (Christ Lutheran Church of Grand Forks); and;
- That portion of Lot 1, District Lot 108, S.D.Y.D., Plan KAP45199 located at 7525 - 4th Street and described as follows - commencing at the most easterly corner of said Lot 1; thence northerly following in the easterly limit of said Lot 1, for 23.20 metres; thence westerly, parallel with the southerly limit of said Lot 1, for 29.00 metres; thence southerly, parallel with the easterly limit of said Lot 1, for 23.20 metres more or less to intersection with the said southerly limit; thence easterly following in the said southerly limit; thence easterly following in the said southerly limit for 29.00 metres more or less to the point of commencement and containing 672.8 square metres more or less as shown outlined in bold on a sketch attached hereto and marked as Schedule "G" (Grand Forks Christian Centre Church); and
- Commencing at a point in the westerly boundary of Lot 2, District Lot 520, S.D.Y.D., Plan KAP53800, located at 7680 Donaldson Drive and described as follows - distant 28.6 metres from the most southerly corner of said Lot 2: thence northerly following in the westerly boundary for 25.1 metres, thence easterly, perpendicular to the said westerly boundary for 35.05 metres more or less to intersection with the easterly boundary of said Lot 2, thence southerly following in the said easterly boundary for 25.1 metres, thence westerly, perpendicular to the said westerly boundary for 35.05 metres more or less to the point of commencement and containing 880 square metres more or less as shown outlined in bold on a sketch attached hereto marked as Schedule "H" (Jehovah's Witnesses Church).

2. Pursuant to Section 224(2)(d) of the *Community Charter*, there shall be exempt from taxation for the fiscal year ended December 31, 2018 with respect to land and improvements, the following parcel of land:
 - Lot 1, District Lot 585, S.D.Y.D., Plan KAP27903, located at 7850 - 2nd Street (Grand Forks Baptist Church).
 - Lot 1, District Lot 108, Plan EPP 32379 located at 7212 Riverside Drive (Whispers of Hope);
3. Pursuant to Section 224(2)(b) of the *Community Charter*, there shall be exempt from taxation for the fiscal year ended December 31st, 2018 with respect to land and improvements, the following parcels of land:
 - Lot 1, District Lot 380, S.D.Y.D., Plan KAP54909 located at 7230 - 21st Street (Grand Forks Curling Rink);
 - Lot 1, District Lot 520, S.D.Y.D., Plan KAP59893, located at 8120 Donaldson Drive, (Kootenay Boundary Animal Control).
4. Pursuant to Section 224(2)(a) of the *Community Charter*, there shall be exempt from taxation for the fiscal year ended December 31st, 2018 with respect to land and improvements, the following parcels of land:
 - Lot 5, Block 10, District Lot 108, S.D.Y.D., Plan 23, located at 366 Market Avenue (Grand Forks Masonic Building Society); and
 - Lot A, District Lot 108, S.D.Y.D., Plan 38294, located at 978 - 72nd Avenue (Sunshine Valley Child Care Society);
 - Lot 8, Block 25, Plan 23, District Lot 108, S.D.Y.D. located at 686 - 72nd Avenue (Slavonic Seniors Citizens Centre).
 - Lot A (DD LA9161), District Lot 108, S.D.Y.D., Plan 6691, located at 7239 - 2nd Street (Hospital Auxiliary Thrift Shop)
 - Lots 23, 24, 25 and 26, Block 29, District Lot 108, S.D.Y.D., Plan 121, located at 7353 - 6th Street (Royal Canadian Legion)
 - Lots 10 and 17 – 20, Block 18, Plan 86, District Lot 108, S.D.Y.D. located at 565 – 71st Avenue (City Park) (Grand Forks Seniors' Society).
 - Parcel B, Block 45, District Lot 108, Plan 72, located at 876 - 72nd Avenue (Phoenix Manor Society).
 - Lot A, Plan 29781, District Lot 108, Land District 54, located on 7130- 9th Street (Boundary Lodge Assisted Living).

5. This bylaw may be cited, for all purposes as the “2018 Annual Tax Exemption Bylaw No. 2040”.

INTRODUCED this 21st day of August, 2017

Read a FIRST time this 5th day of September, 2017

Read a SECOND time this 5th day of September, 2017

Read a THIRD time this 5th day of September, 2017

FINALLY ADOPTED this 18th day of September, 2017

Mayor Frank Konrad

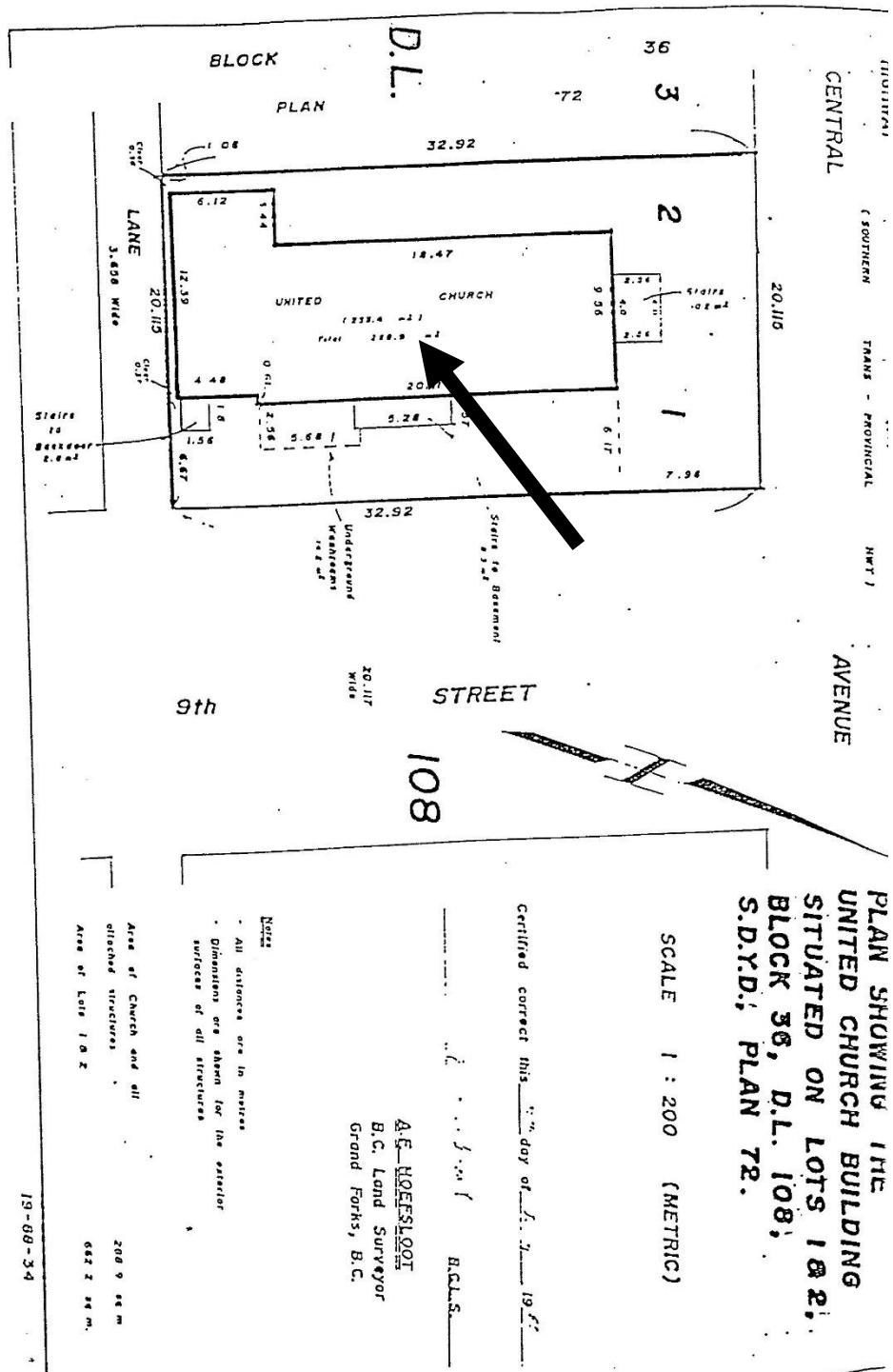
Corporate Officer – Diane Heinrich

C E R T I F I C A T E

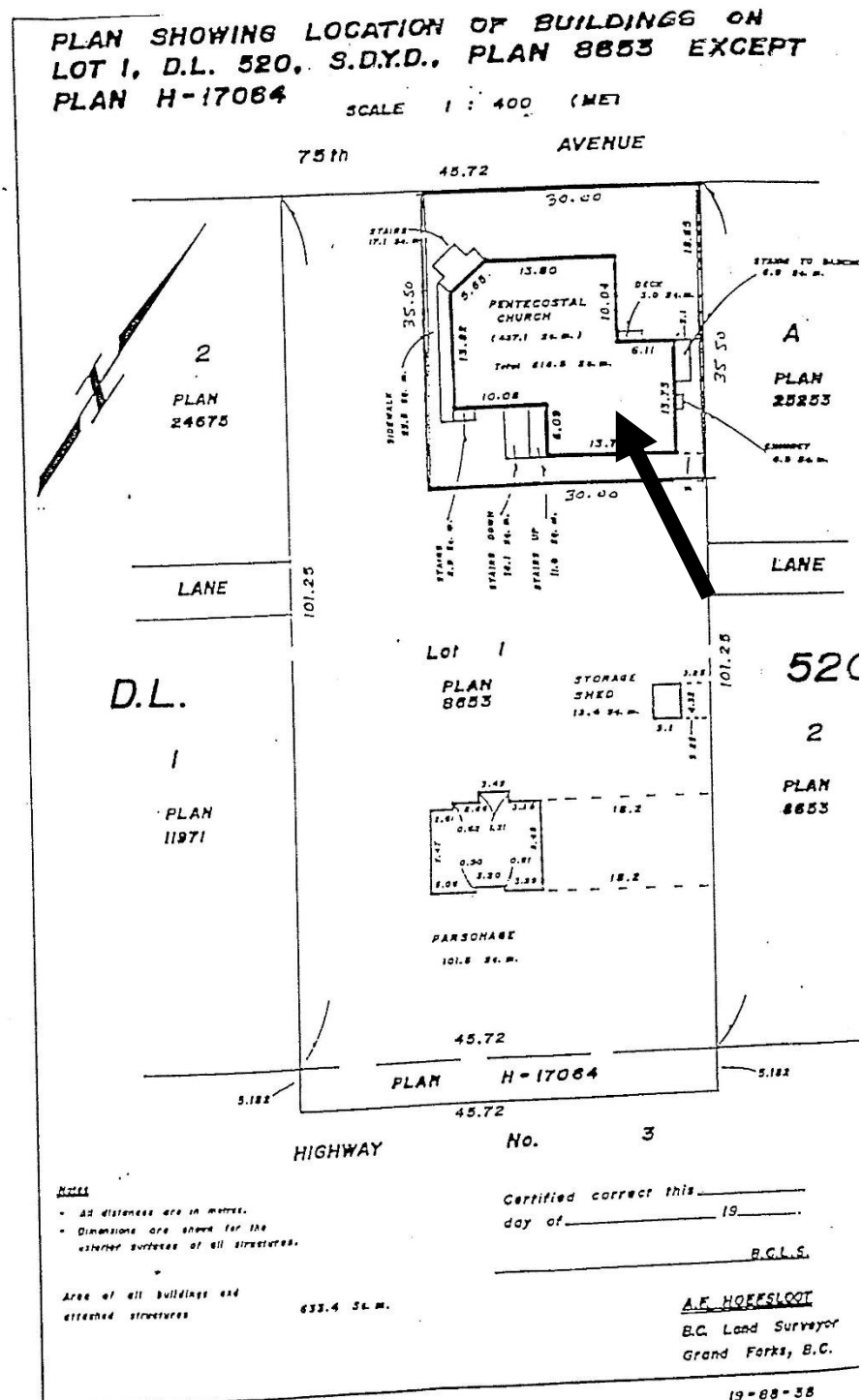
I hereby certify the foregoing to be a true copy of Bylaw No. 2040
as adopted on the 18th day of September, 2017

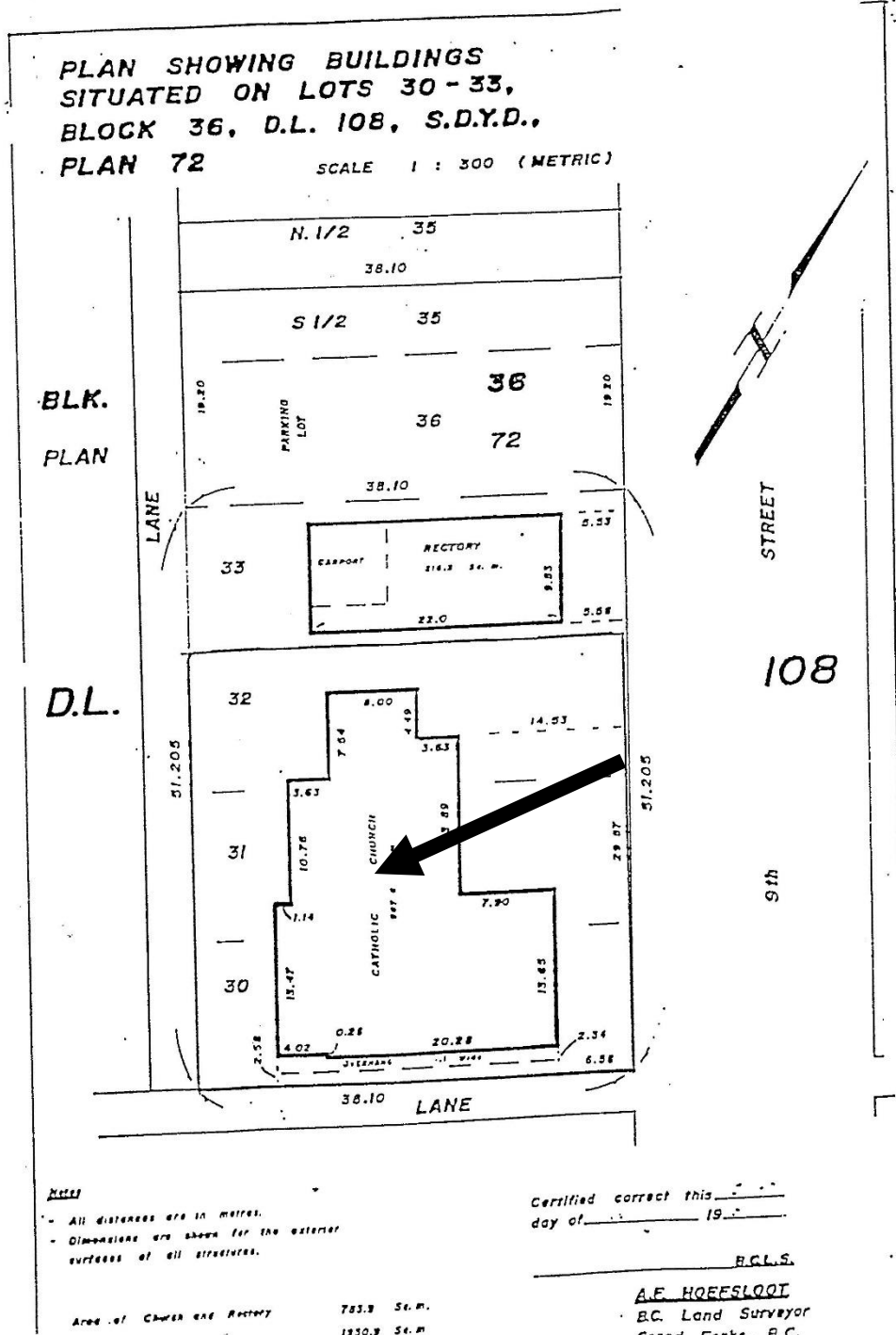
Corporate Officer of the Municipal Council
of the City of Grand Forks

Schedule “A”



Schedule “B”

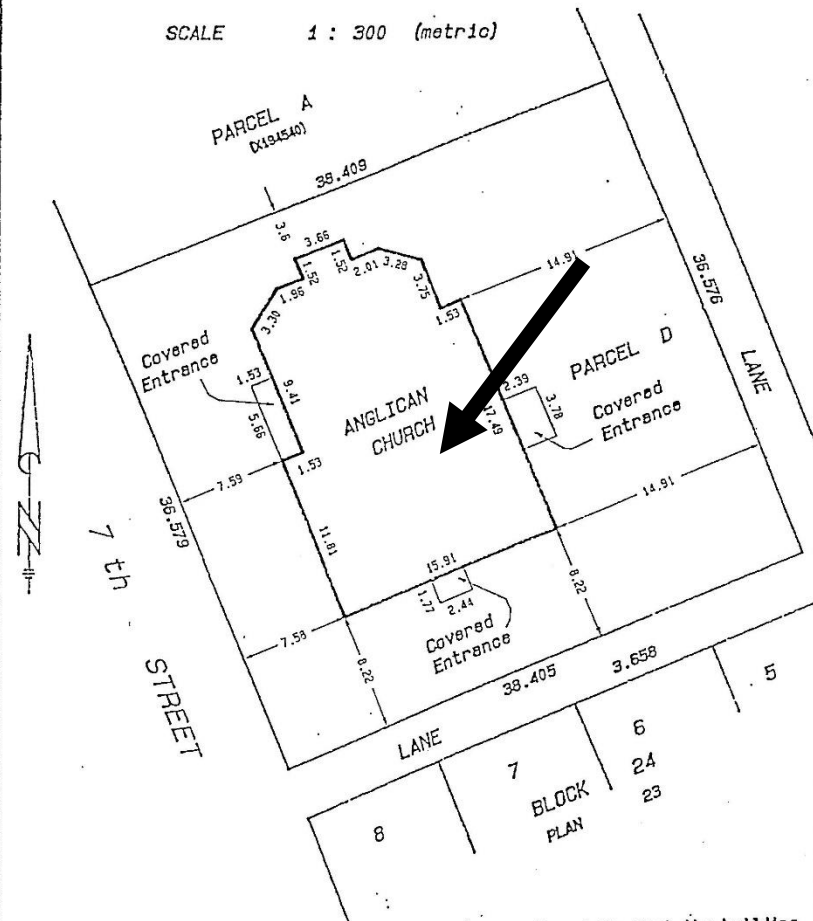




Schedule "D"

B.C. LAND SURVEYOR'S CERTIFICATE OF LOCATION OF BUILDING ON PARCEL D (KM26760) BLOCK 24, D.L. 108, S.D.Y.D., PLAN 23.

SCALE 1 : 300 (metric)



Street Address:
7252 - 7th Street

NOTES

- all distances are in metres.
- this plan is to be used for municipal purposes only and not for property line location. I will not accept any responsibility for unauthorized use.
- this plan is not valid unless it contains an original signature and seal.

I certify that the building
is located as shown. Dated
this 21st day of September 1998

A.F. Hoefsloot
B.C.L.S., C.L.S.

A.F. HOEFSLOOT

B.C. Land Surveyor, Canada Lands Surveyor
P.O. Box 2740, Grand Forks, B.C.
Y0H 1H0 442-5557

© A.F. Hoefsloot, B.C.L.S., 1998

98-19-34

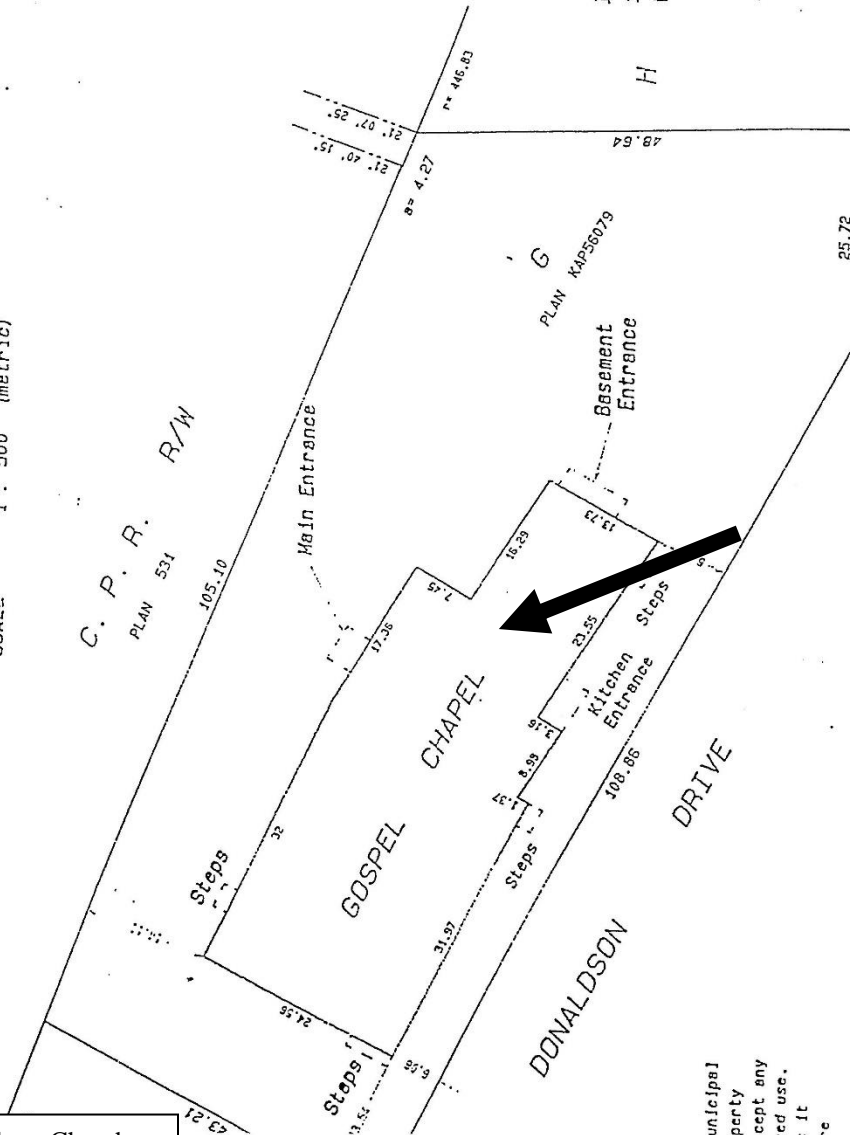
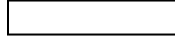
Schedule "E"

B.C. LAND SURVEYOR'S CERTIFICATE OF LOCATION OF BUILDING ON LOT G, D.L. 380, S.D.Y.D., PLAN KAP56079.

SCALE 1 : 500 (metric)

C. P. R. R/W
PLAN 531

Mennonite Brethren Church



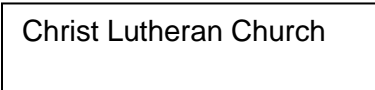
I certify that the building
is located as shown. Dated
this 3rd day of 2011.

B.C.L.S.

A.F. HOEFLDOOT
B.C. Land Surveyor, Canada Lands Sur
P.O. Box 2740, Grand Forks, B.C.

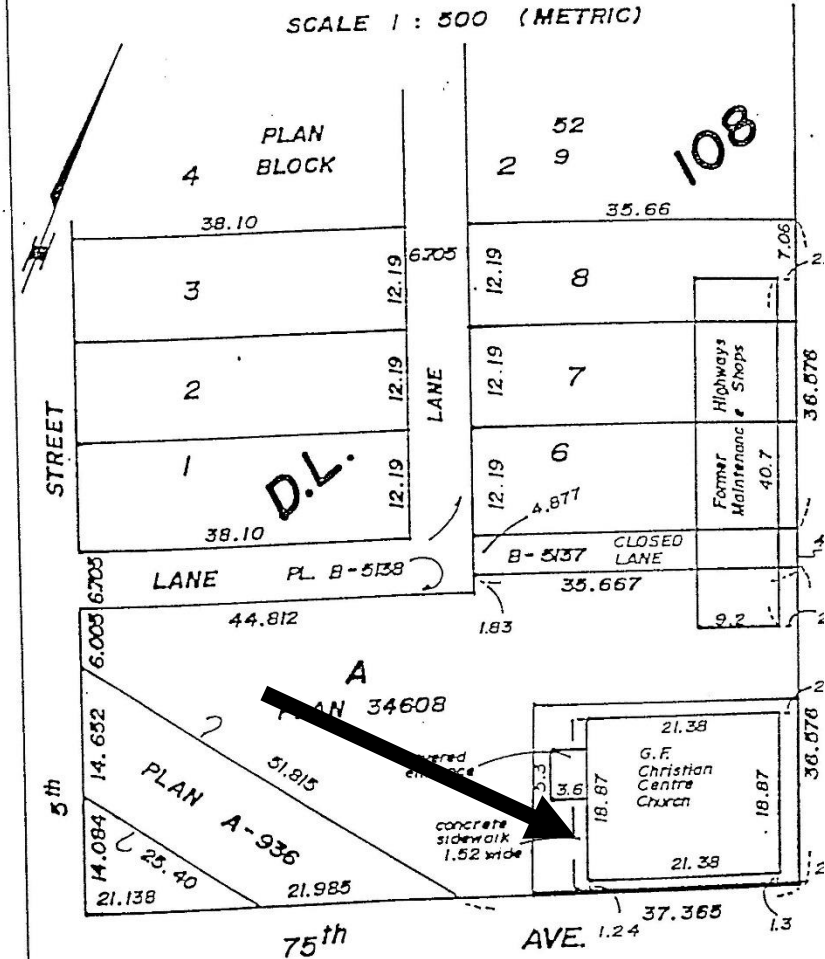
Street Address:
7048 Donaldson Drive, Grand Forks, BC

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Schedule “G”

Lot 1, District Lot 108, S.D.Y.D., Plan KAP45199



NOTES

*All distances are in metres.
This plan is to be used for municipal
purposes only and not for property
line location.
I will not accept responsibility for any
unauthorized use.*

I certify that the buildings are located
as shown. Dated this 22 day of July
1969 . . .

B.C.L.S.

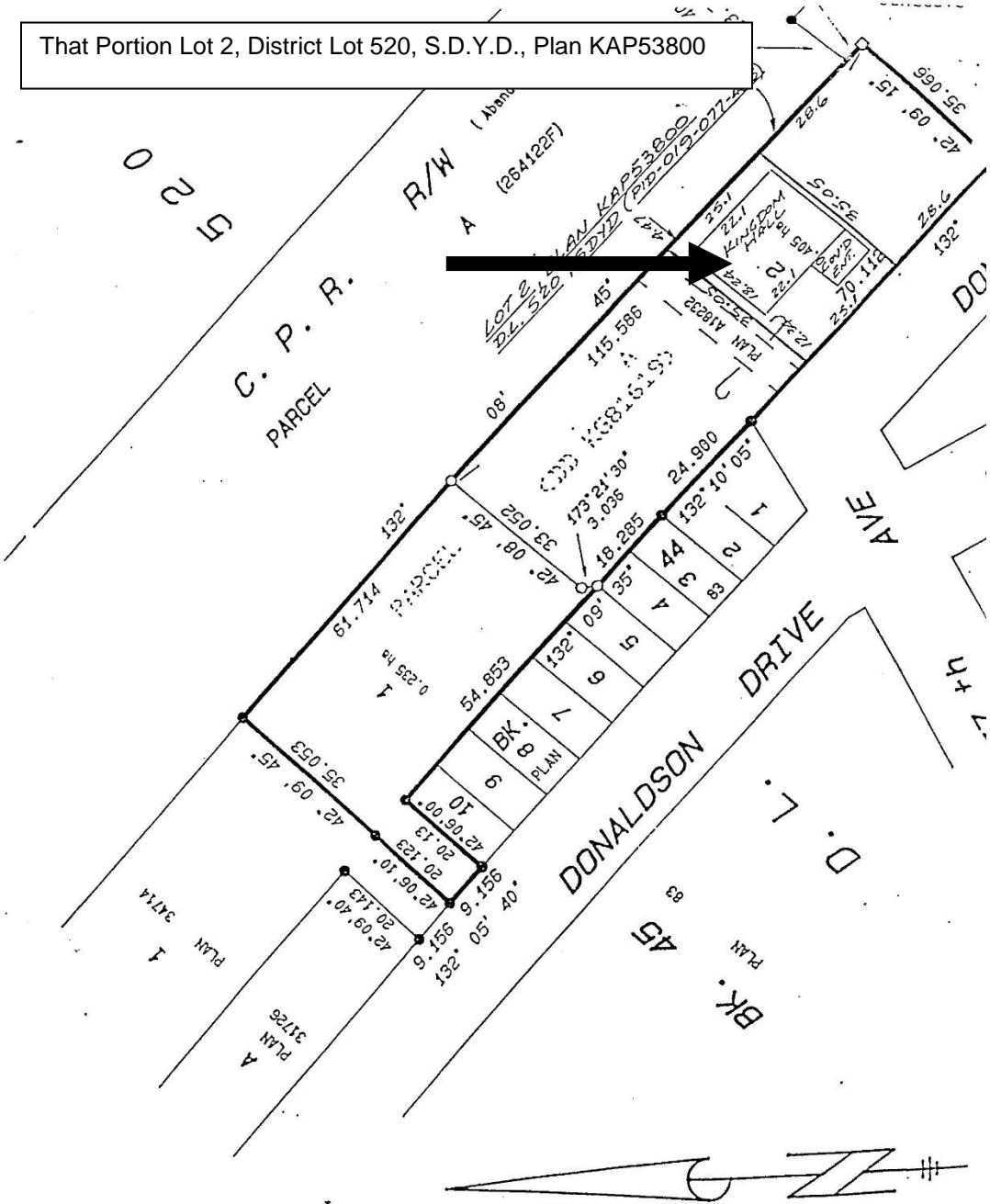
A.F. HOEFSLOOT
B.C. Land Surveyor
Grand Forks, B.C.

© A.F. Hoetsloot, B.C.L.S. 1989

89-19-

Schedule "H"

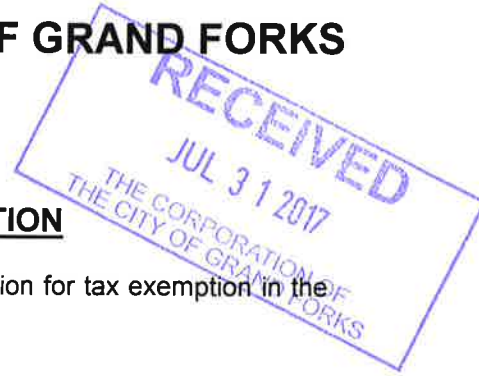
That Portion Lot 2, District Lot 520, S.D.Y.D., Plan KAP53800



Jehovah Witness Church



THE CORPORATION OF THE CITY OF GRAND FORKS



APPLICATION FOR PERMISSIVE TAX EXEMPTION

Note: Application must be received by **July 31, 2017** at City Hall for consideration for tax exemption in the following year.

Name of Organization: Grand Fork Curling Club

Mailing Address: PO Box 528
Grand Forks BC V0H 1H0

Contact Person & Title: Bobbi Dagg

Telephone Number: 250-442-3916 **E-mail:** gfcc@telus.net

Registered Non-Profit? Yes ☒ No ☐ **Registration Number:** S-6964

Registered Charity? Yes ☐ No ☐ **Registration Number:** _____

PROPERTY DESCRIPTION FOR WHICH AN EXEMPTION IS BEING CLAIMED:

* You may list all the properties on one application form, as long as they are being used for the same purpose.

Civic Address(es): 7230 21st street
Grand Forks BC.

Legal Description(s) _____

Folio Number(s): _____

Is any part of the property used for non-charitable, non-philanthropic or for-profit purposes?

Yes ☒ No ☐ **If yes, please explain:** facility Rentals



THE CORPORATION OF THE CITY OF GRAND FORKS

Please describe your organization's activities. Include a short history of your organization and briefly describe its goals and objectives. (Attach a separate sheet if necessary.)

We are a Non Profit organization, still running as a curling club since 1812. We hold 3 Bonspelés and have a active youth involvement.

Please describe how your organization is accessible to, and benefits the residents of Grand Forks.

Being as Sports are such a huge Part of community involvement and community health. We are trying to keep costs down so we can have more involvement.

Please provide details on other sources of funding.


Authorized Signature

DOCUMENTATION REQUIRED

- Copy of most current financial statements
- Copy of budget for the current and following year (if available)

APPLICATION FOR TAX EXEMPT STATUS

Name of applicant: Grand Forks Masonic Building Society

Society Registration # S-0004638

Mailing address: Box 657 Grand Forks BC V0H 1H0

Civic address of property for which the Exemption is being applied for:
366 Market Avenue Grand Forks BC

Legal description of property: Lot 5, Block 10, Plan 23, SDYD


Contact persons: T. Gooderham PM, B. Ortis PM

Telephone #'s: (250) 442-3025, (250) 442-3062

Email: grandforksoptical@gmail.com

We are registered as a non-profit, member funded society. We pay our yearly expenses out of our dues and fund raising. We rent our hall to our sister organization, The Eastern Star, also a non-profit organization. Other rentals include First Aid training and the Ravi Dancers. Our fund raising includes garage sales, member donations and a yearly dinner. None of our property is used for any other purposes other than fund raising for our building expenses (insurance, utilities and repairs). We do not currently produce a budget, but will begin this procedure for the coming year.

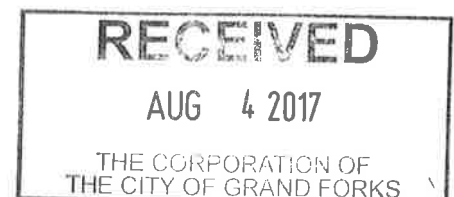
I hope that this format answers all of your concerns.



T. Gooderham PM



B. Ortis PM



*supplementary
information*

APPLICATION FOR TAX EXEMPT STATUS

Name of applicant: Grand Forks Masonic Building Society

Mailing address: Box 657 Grand Forks BC V0H 1H0

Civic address of property for which the Exemption is being applied for:
366 Market Avenue Grand Forks BC

Legal description of property: Lot 5, Block 10, Plan 23, SDYD

Contact persons: T. Gooderham PM, B. Ortis PM


Telephone #'s: (250) 442-3025, (250) 442-3062

Email: grandforksoptical@gmail.com

July 11, 2017

Current financial statement is enclosed. As membership dues are our primary source of income, the only other income we generate is through the rental of our hall. We are looking at some improvements to the building over the next few years, funding to be raised from our members and fund raising through pancake breakfasts and garage sales. To date, we have upgraded the heating system and are looking at LED lighting to help reduce operating costs.

As a fraternity, Masons are pledged to assist those that are less fortunate throughout the world. Locally, our membership dues assist students in post-secondary education. To date, our Lodge has seen over \$24,000 disbursed to students throughout the Kootenay/Boundary area. We continue to financially support the BC Cancer Car program, with over 786,000 patient trips to date. Masons are first and foremost supporters of our communities. Hospitals, local and regional, are provided funds for various purchases of needed equipment through the Shriner's organization, as all Shriners are Masons.


T. Gooderham PM


B. Ortis PM



Grand Forks Masonic Building Society
Financial Statement as of 30 June 2017

Balance Forward 1 July 2016 \$ 766.14

Deposits -

| | | |
|--|----------|-------------|
| 4 August '16 | 150.00 | |
| 2 September '16 - Rava Dance Troop | 175.00 | |
| 14 September '16 - Good Sam - Table Rent | 60.00 | |
| 7 October '16 - D Tiller - Hall Rent 1 st Aid | 75.00 | |
| 12 October '16 - OES - Hall Rent | 720.00 | |
| 28 October '16 - Harmony Lodge - Hall Rent | 500.00 | |
| 8 November '17 - Yard Sale Proceeds | 327.75 | |
| 16 November '16 - OES Ins Payment | 150.00 | |
| Harmony Lodge - Rent | 1,000.00 | |
| 7 April '17 - OES - Hall Rent | 360.00 | |
| 16 May '17 - Harmony Lodge - Hall Rent | 750.00 | |
| | | \$ 4,267.75 |
| | | \$ 5,033.89 |

Cheques

| | | | |
|---------|------------------------------|--------|-------------|
| 737 | City of GF - Utilities | 165.84 | |
| 738 | Fortis BC - N Gas | 26.50 | |
| 739 | VOID | | |
| 740 | D Dale - Ins | 500.00 | |
| 741 | VOID | | |
| 742 | Fortis BC - N Gas | 56.45 | |
| 743 | City of GF - Utilities | 165.18 | |
| 744 | Rudy Thiessen, - Plbg Repair | 75.00 | |
| 745 | Dave Dale - Ins | 500.00 | |
| 746 | Fortis BC - N Gas | 71.05 | |
| 747 | D Dale Ins | 546.00 | |
| 748 | Min of Finance | 25.00 | |
| 749 | City of GF - Utilities | 164.78 | |
| 750 | City of GF - Utilities | 170.61 | |
| 751 | Fortis BC - N Gas | 57.65 | |
| 752 | Fortis BC - N Gas | 224.73 | |
| 753 | Dave Dale Ins | 500.00 | |
| 754 | Fortis BC - N Gas | 172.99 | |
| 755 | City of GF - Utilities | 286.54 | |
| 756 | Fortis BC - N Gas | 78.67 | |
| 757 | Fortis BC - N Gas | 51.72 | |
| 758 | Dave Dale Ins | 500.00 | |
| 759 | City of GF - Utilities | 197.02 | |
| 760 | Fortis BC - N Gas | 41.05 | |
| | Service Charges | 63.50 | |
| | | | \$ 4,640.28 |
| Balance | | | \$ 393.61 |

(2)
Grand Forks Masonic Building Society

Bank Balance as of 30 June 2017 \$ 393.61

| | | |
|-------------------|----------------------------------|-------------|
| Outstanding Bills | Dave Dale Insurance | \$ 1,000.00 |
| | City of Grand Forks - Parcel Tax | \$ 49.92 |



David G Marshall
Treasurer - Masonic Building Society



THE CORPORATION OF THE CITY OF GRAND FORKS



APPLICATION FOR PERMISSIVE TAX EXEMPTION

Note: Application must be received by **July 31, 2017** at City Hall for consideration for tax exemption in the following year.

Name of Organization: Sunshine Valley Child Care Society

Mailing Address: BOX 435 GRAND FORKS
VOH 1H0

Contact Person & Title: Fatima Faria Executive Director

Telephone Number: 250-442-5314 **E-mail:** SVCKS@telus.net

Registered Non-Profit? Yes ☒ No ☐ **Registration Number:** 5-0013786

Registered Charity? Yes ☒ No ☐ **Registration Number:** 108053075 PR001

PROPERTY DESCRIPTION FOR WHICH AN EXEMPTION IS BEING CLAIMED:

* You may list all the properties on one application form, as long as they are being used for the same purpose.

Civic Address(es): 978 72ND AVE
GRAND FORKS, BC

Legal Description(s) PLAN KAP 358294 DISTRICT LOT: 108
LAND DISTRICT 54 SIMILKAMEEN DIV of Yale District

Folio Number(s): 21000405005 P/D 007-836-775

Is any part of the property used for non-charitable, non-philanthropic or for-profit purposes?

Yes ☒ No ☐ If yes, please explain: Child Care

FILE CODE
Sunshine Valley Child
C/O - Care Society - Applic
(PT&UB000) Tax Exemption
Agenda Page 91 of 158



THE CORPORATION OF THE CITY OF GRAND FORKS

Please describe your organization's activities. Include a short history of your organization and briefly describe its goals and objectives. (Attach a separate sheet if necessary.)

See Attached.

Please describe how your organization is accessible to, and benefits the residents of Grand Forks.

We are the only licensed group childcare centre from Birth to 12 in the entire Boundary. SVCCS benefits many families & supports them through childcare, outreach, programs & workshops held at Little Peoples Centre & BCCRR. We are active with local seniors & connecting children with other community members & resources for families.

Please provide details on other sources of funding.

PARENT FEES, Community Donations, Phoenix Foundation Grants, Ministry of Children & Family Development, Fundraising.

Authorized Signature

DOCUMENTATION REQUIRED

- Copy of most current financial statements
- Copy of budget for the current and following year (if available)

SUNSHINE VALLEY CHILD CARE SOCIETY is a non-profit, registered charitable society. It began in May 1977 in the Wildlife Hall. In March 1978 it moved into its present location. The Board of Directors, comprised of members from all facets of the community, is elected at the Society's Annual General Meeting. Any individual who subscribes to the purposes of the Society may become a member by paying the annual membership fee.

MISSION STATEMENT

We, SUNSHINE VALLEY CHILD CARE SOCIETY, recognize and respond to the changing childcare needs for children and families by providing and encouraging, relevant programs and support services within the Boundary Region.

GOALS OF SUNSHINE VALLEY CHILD CARE SOCIETY

- ◆ To facilitate and promote healthy growth of children and families.
- ◆ To recognize and respect the uniqueness of the individual and the family.
- ◆ To offer developmentally appropriate programs and support services to all children and families in our community.
- ◆ To provide a safe, nurturing environment that is multicultural and non-sexist.
- ◆ To educate, by providing relevant programs, information, training events, resources, and professional development.
- ◆ To work in partnership with other service providers by encouraging communication, awareness and networking.
- ◆ To engage in funding partnerships with other groups and organizations when appropriate.
- ◆ To promote and maintain an ongoing commitment to a team model approach.

Parental and community support is imperative for the Centre's operation. We welcome and encourage active participation and support for all of its activities.

We currently operate 4 programs for children from birth to 12 years old. Infant and Toddler daycare, a Preschool program, a Group daycare for 2 ½ year olds to kindergarten age and a School age program for 6 to 12 year olds. We also offer support services to community members seeking child care and education on child development.

11:58 AM

Sunshine Valley Child Care Society

07/05/17

Balance Sheet

Accrual Basis

As of March 31, 2017

| | Mar 31, 17 |
|--|-------------------|
| ASSETS | |
| Current Assets | |
| Chequing/Savings | |
| 1000 · CASH & CREDIT UNION | |
| 1001 · CASH ON HAND (actual cash) | 247.07 |
| 1030 · CU SHARE ACCOUNTS | |
| 1031 · CU-Non-guaranteed equity share (#20147 5) | 100.00 |
| Total 1030 · CU SHARE ACCOUNTS | 100.00 |
| 1069 · CU CHEQUING ACCOUNTS | |
| 1060 · CU- General Chequing (#20147 5) | 7,488.60 |
| 1062 · CU- Gaming Account (#40691 8) | 19,604.56 |
| Total 1069 · CU CHEQUING ACCOUNTS | 27,093.16 |
| Total 1000 · CASH & CREDIT UNION | 27,440.23 |
| 1600 · RESTRICTED CASH | |
| 1041 · CU- Plan 24 Savings (#20147 5) | 7,664.45 |
| 1042 · CU- Investment Share Savings (#20147 5) | 870.78 |
| Total 1600 · RESTRICTED CASH | 8,535.23 |
| Total Chequing/Savings | 35,975.46 |
| Accounts Receivable | |
| 1200 · Accounts Receivable | 34,027.09 |
| Total Accounts Receivable | 34,027.09 |
| Other Current Assets | |
| 1205 · OTHER RECEIVABLES | |
| 1201 · GST/HST 50% Receivable | 1,681.10 |
| Total 1205 · OTHER RECEIVABLES | 1,681.10 |
| 1210 · Allowance For Doubtful A/C | (13,892.33) |
| 1499 · Undeposited Funds (Cash clearing) | 2,579.67 |
| Total Other Current Assets | (9,631.56) |
| Total Current Assets | 60,370.99 |
| Fixed Assets | |
| 1450 · Building (net of amortization) | |
| 1460 · Accumulated Depreciation (on Building only) | (77,850.96) |
| 1450 · Building (net of amortization) - Other | 237,438.45 |
| Total 1450 · Building (net of amortization) | 159,587.49 |
| 1500 · Equipment & Furniture (at cost) | |
| 1505 · Accumulated Depr-Equipment | (92,666.99) |
| 1500 · Equipment & Furniture (at cost) - Other | 101,894.11 |
| Total 1500 · Equipment & Furniture (at cost) | 9,227.12 |
| 1550 · Computer Equipment (Computer Equipment) | |
| 1555 · Accumulated Depr-Computer | (2,816.36) |
| 1550 · Computer Equipment (Computer Equipment) - Other | 3,547.92 |
| Total 1550 · Computer Equipment (Computer Equipment) | 731.56 |
| Total Fixed Assets | 169,546.17 |
| TOTAL ASSETS | 229,917.16 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2200 · Accounts Payable | 9,945.98 |

11:58 AM

Sunshine Valley Child Care Society

07/05/17

Balance Sheet

Accrual Basis

As of March 31, 2017

| | Mar 31, 17 |
|--|------------|
| Total Accounts Payable | 9,945.98 |
| Other Current Liabilities | |
| 2205 · Accrued liabilities | 2,235.79 |
| 2210 · Boundary Child Care R & R | 157.91 |
| 2291 · WAGES PAYABLE | |
| 2300 · Vacation Pay Accrued | |
| 2101 · Vacation Pay Paid Out | (5,069.40) |
| 2300 · Vacation Pay Accrued - Other | 4,865.31 |
| Total 2300 · Vacation Pay Accrued | (204.09) |
| 2430 · Sick Leave Accrual (estimated) | 12,953.10 |
| Total 2291 · WAGES PAYABLE | 12,749.01 |
| 2301 · EMPLOYEE DEDUCTIONS PAYABLE | |
| 2335 · DUE TO RECEIVER GENERAL | |
| 2310 · Employment Insurance | 743.82 |
| 2320 · CPP Payable | (26.62) |
| 2330 · Income Tax Payable | 0.01 |
| Total 2335 · DUE TO RECEIVER GENERAL | 717.21 |
| Total 2301 · EMPLOYEE DEDUCTIONS PAYABLE | 717.21 |
| 2401 · EMPLOYEE BENEFITS PAYABLE | |
| 2440 · Medical Services Plan (BC medical) | (65.87) |
| 2470 · WCB Accrual | 466.83 |
| Total 2401 · EMPLOYEE BENEFITS PAYABLE | 400.96 |
| Total Other Current Liabilities | 16,260.88 |
| Total Current Liabilities | 26,206.86 |
| Long Term Liabilities | |
| 2690 · DEFERRED CONTRIBUTIONS | |
| 2697 · Gaming Program Grant-Childcare | 19,500.00 |
| 2720 · Sick leave replacement reserves | 12,953.00 |
| 2730 · Vacation replacement reserve | 1,622.00 |
| 2750 · Reserve for Building Improvemnet | 10,000.00 |
| Total 2690 · DEFERRED CONTRIBUTIONS | 44,075.00 |
| Total Long Term Liabilities | 44,075.00 |
| Total Liabilities | 70,281.86 |
| Equity | |
| 3100 · Investment in capital assets | 169,546.17 |
| 3560 · Unrestricted net assets | (1,327.56) |
| 3910 · Internally Resticted Funds (Transfer in/out to internally restricted fun... | (972.00) |
| Net Income | (7,611.31) |
| Total Equity | 159,635.30 |
| TOTAL LIABILITIES & EQUITY | 229,917.16 |

11:57 AM

Sunshine Valley Child Care Society

07/05/17

Profit & Loss

Accrual Basis

April 2016 through March 2017

| | Apr '16 - Mar 17 |
|---|------------------|
| Ordinary Income/Expense | |
| Income | |
| 4000 · PROGRAM FEES (Fees charged for child care) | |
| 4002 · Daycare Revenue | |
| 4420 · CCOF Program - Daycare | 20,859.62 |
| 4440 · Subsidies - Daycare | 60,419.73 |
| 4002 · Daycare Revenue - Other | 50,457.51 |
| Total 4002 · Daycare Revenue | 131,736.86 |
| 4004 · Preschool Revenue | |
| 4422 · CCOF Program - Preschool | 1,649.48 |
| 4442 · Subsidies - Preschool | 900.00 |
| 4004 · Preschool Revenue - Other | 11,991.85 |
| Total 4004 · Preschool Revenue | 14,541.33 |
| 4006 · Infant Toddler Revenue | |
| 4426 · CCOF Program - Infant Toddler | 17,244.00 |
| 4443 · Subsidies - Infant Toddler | 14,481.63 |
| 4006 · Infant Toddler Revenue - Other | 48,264.36 |
| Total 4006 · Infant Toddler Revenue | 79,989.99 |
| 4012 · School Age Program | |
| 4424 · CCF Program - School Age | 2,748.20 |
| 4444 · Subsidies - School Age | 15,550.99 |
| 4012 · School Age Program - Other | 16,569.27 |
| Total 4012 · School Age Program | 34,868.46 |
| 4015 · Supported Child Care (KFP) | 25,681.45 |
| Total 4000 · PROGRAM FEES (Fees charged for child care) | 286,818.09 |
| 4400 · FUNDING FOR WAGES | |
| 4411 · BCCRR 10% Admin funding | 9,206.62 |
| Total 4400 · FUNDING FOR WAGES | 9,206.62 |
| 4466 · Gaming Program Grant | 19,500.00 |
| 4600 · MISCELLANEOUS & INTEREST INCOME | |
| 4425 · Donations & Fundraising Income | 2,524.00 |
| 4460 · Miscellaneous Income | 1,212.53 |
| 4475 · Yearly Memberships (Yearly Society Memberships) | 12.00 |
| Total 4600 · MISCELLANEOUS & INTEREST INCOME | 3,748.53 |
| Total Income | 319,273.24 |
| Gross Profit | 319,273.24 |
| Expense | |
| 5000 · PROGRAM COSTS | |
| 5010 · Advertising & Promo (Programs) | 204.50 |
| 5011 · Board Meeting Expense | 40.31 |
| 5020 · Telus - Administration | 2,014.08 |
| 5025 · Telus - Little People's DC & PS | 1,216.31 |
| 5035 · Bank Charges Expense | 415.00 |
| 5065 · Groceries Expense | 99.77 |
| 5070 · Insurance, Liability | 4,305.00 |
| 5078 · Memberships, dues & fees | 40.00 |
| 5080 · Miscellaneous Expense | 3,818.95 |
| 5100 · Office Supplies Expense | 765.95 |
| 5127 · Photocopier Expense | 21.79 |
| 5140 · Postage Expense | 118.19 |
| 5145 · Professional Fees - Audit & Leg | 1,839.87 |
| 5160 · Supplies - General | 2,434.03 |
| 5165 · Supplies - Daycare & Preschool | 1,417.48 |
| 5170 · Supplies - Infant Toddler | 529.28 |
| 5179 · Supplies - School Age Program (Purchases for school age program) | 190.46 |
| 5180 · Travel Expense | 668.50 |

11:57 AM

Sunshine Valley Child Care Society

07/05/17

Profit & Loss

Accrual Basis

April 2016 through March 2017

| | Apr '16 - Mar 17 |
|--|------------------|
| 5190 · Internet & Computer Expense (Telus Internet, Computer professional f... | 1,127.18 |
| 5200 · Workshops & staff training | 729.70 |
| Total 5000 · PROGRAM COSTS | 21,996.35 |
| 5001 · FACILITY COSTS | |
| 5015 · Fortis BC Gas Expense (LPC) | 819.08 |
| 5155 · Repairs & Maintenance | 10,218.88 |
| 5182 · Utilities - Electr,water,sewer | 5,354.84 |
| Total 5001 · FACILITY COSTS | 16,392.80 |
| 5002 · WAGES & BENEFITS | |
| 5300 · Wages, Administration | 56,464.31 |
| 5302 · Wages, Daycare | 75,074.05 |
| 5303 · Wages, Infant Toddler | 69,687.91 |
| 5304 · Wages, Preschool | 8,213.05 |
| 5308 · Wages, School Age Program | 19,956.18 |
| 5310 · Wages, Supported Child Care | 20,413.05 |
| 5320 · Payroll costs, CPP and EI | 18,134.61 |
| 5324 · WorkSafe BC | 2,059.19 |
| 5328 · Sick Leave expense (paid out) | 3,499.86 |
| 5333 · Medical expense | 837.00 |
| 5406 · Vacation pay expense | 14,156.19 |
| Total 5002 · WAGES & BENEFITS | 288,495.40 |
| Total Expense | 326,884.55 |
| Net Ordinary Income | (7,611.31) |
| Net Income | (7,611.31) |

2017-08-04



Attention: Juliette Rhodes
Chief Financial Officer
The Corporation of the City of Grand Forks

Re: Tax Exemption for 2018

As per our conversation July 31, 2017, and your suggestion, attached is our application for Permissive Tax Exemption for 2018. Copy of most current financial statement will follow as soon as physically possible.

Thank you for your understanding, empathy, consideration and suggestions.

Sincerely,
Elizabeth Sernenoff
GF. Slavonic Senior Citizens Society.



THE CORPORATION OF THE CITY OF GRAND FORKS

APPLICATION FOR PERMISSIVE TAX EXEMPTION for 2018

Note: Application must be received by **July 31, 2017** at City Hall for consideration for tax exemption in the following year.

Name of Organization: Grand Forks Slavonic Senior Citizens Society
Branch No. 143

Mailing Address: P.O. Box 2848
Grand Forks BC V0H 1H0

Contact Person & Title: Elizabeth Semenoff - President

Telephone Number: 250-442-2609 **E-mail:** elizsemenoff@yahoo.ca

Registered Non-Profit? Yes ☒ No ☐ **Registration Number:** 13,290

Registered Charity? Yes ☐ No ☐ **Registration Number:** _____

PROPERTY DESCRIPTION FOR WHICH AN EXEMPTION IS BEING CLAIMED:

* You may list all the properties on one application form, as long as they are being used for the same purpose.

Civic Address(es): 686 72nd Ave.

Legal Description(s) lot 8, Block 25, Plan 23
District lot 108, Similkameen Div. of Vale.
Land District PID: 003 - 303 - 721

Folio Number(s): 210 00203.000

Is any part of the property used for non-charitable, non-philanthropic or for-profit purposes?

Yes ☐ No ☒ **If yes, please explain:** _____



THE CORPORATION OF THE CITY OF GRAND FORKS

Please describe your organization's activities. Include a short history of your organization and briefly describe its goals and objectives. (Attach a separate sheet if necessary.)

Please describe how your organization is accessible to, and benefits the residents of Grand Forks.

We have available a pleasant easily accessible and affordable safe-smoke free-setting for smaller group and family-type activities... Our popular monthly vegetarian potluck luncheons provide opportunities for varied meals and interaction with others.

Please provide details on other sources of funding.

Memberships, Fundraising, Donations from Regular and Occasional Users.

Elizabeth Sernenoff
Authorized Signature
GF Slavonic Senior Citizens
Society

DOCUMENTATION REQUIRED

Copy of most current financial statements
Copy of budget for the current and following year (if available)

Grand Forks Slavonic Senior Citizens Society

Branch No. 143

PO Box 2848 Grand Forks BC V0H 1H0

To: Corporation of the City of Grand Forks
Application for Tax Exempt Status for the Year 2018

The Grand Forks Slavonic Senior Citizens Society was officially registered with the province of British Columbia as a non-profit Society July 6, 1977.

The purposes of the Society are “to provide a non-profit co-operative organization to make recreational facilities available for the seniors of the Grand Forks district—for discussion of current events, (to) engage in crafts, hobbies, entertainment, fellowship, education (for) betterment of the senior citizens.” Any person who subscribes to the purposes of the Society may apply for membership—voting members being 50 years and over, non-voting members being under the age of 50 years.

Through considerable hard work, diligence and creativity of its members the Society succeeded in purchasing property and renovating the premises which were ready for occupancy in 1987. Some years later the building was extended to provide more space for activities. These activities include fellowship, food, card games, billiards/pool, shuffleboard, singing—which generally take place Saturdays and varied weekdays and evenings. We also have equipment for wide-screen movie/program presentations, carpet bowling and bingo. Regular membership meetings are generally held monthly or as needed.

As a grateful recipient in a New Horizons project for seniors entitled ACCESS—Adapting Community Computer Services for Seniors (initiated by Community Futures in partnership with the local Public Library) we aim to utilize lifelong learning opportunities to upgrade our media skills.

We continue to lose a significant number of our most active members to attrition (as the majority were octogenarians and older). Younger members would be able to provide some much-desired vitality! We would be thrilled to have interested and committed volunteers come forward to help initiate

and coordinate additional programs. As well we are hopeful of seeking out suitable/compatible partnerships.

Our largest expenditures include utilities and insurance (the cost of which continues to rise). Income is generated through membership dues/fees at \$40.00 annually. Those who wish to keep up their membership but due to age/infirmity/accessibility are unable to participate regularly contribute \$10.00 annually.

Those who do not bring food for the popular monthly vegetarian potluck lunch donate \$6.00 in lieu. Occasionally there are special meals prepared by volunteer members—for a suggested donation of \$6.00 per person. For a drop-in fee of \$2.00 members are able to participate in the various activities. Regular and occasional users of the facility provide donations for the privilege.

We are most grateful to the Corporation of the City of Grand Forks for a \$1000.00 Grant in Aid (2011) which was used primarily to address safety/maintenance/usability issues (financial statement provided in 2013).

Upgrading of lighting was completed courtesy of the FortisBC/LiveSmart BC Lighting Installation Program (FLIP). As well, thanks to the New Horizons for Seniors Program, considerable upgrading—primarily of floors, windows, washrooms and kitchen—was made possible. Phase three—heating/cooling and hot water systems upgrade—~~was~~ completed in early 2015. Future projects requiring attention will include roof work, games room, lower level and program development.

As with many other societies/groups we are struggling to balance our income and expenditures. These are challenging times which will require creative and innovative thinking and strategies to be able to respond to the emerging needs of our members/community/society.

We thank you for your support and consideration!

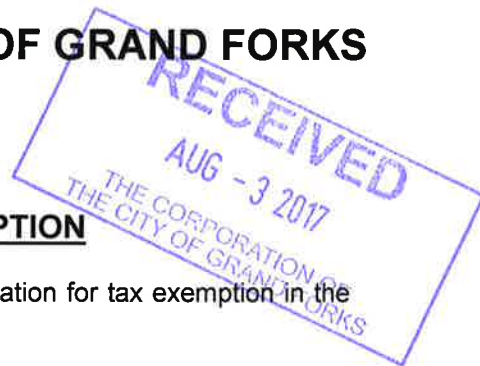
Respectfully submitted,

A handwritten signature in cursive script that reads "Elizabeth Semenoff". The ink is dark and the signature is fluid.

Elizabeth Semenoff, President Grand Forks Slavonic Senior Citizens Society



THE CORPORATION OF THE CITY OF GRAND FORKS



APPLICATION FOR PERMISSIVE TAX EXEMPTION

Note: Application must be received by **July 31, 2017** at City Hall for consideration for tax exemption in the following year.

Name of Organization: Grand Forks Hospital Auxiliary

Mailing Address: PO Box 1074

Grand Forks, BC

Contact Person & Title: Kal Wright, President

Telephone Number: 250-442-7655 **E-mail:** wrightvr@telus.net

Registered Non-Profit? Yes ☒ No ☐ **Registration Number:** _____

Registered Charity? Yes ☐ No ☐ **Registration Number:** _____

PROPERTY DESCRIPTION FOR WHICH AN EXEMPTION IS BEING CLAIMED:

* You may list all the properties on one application form, as long as they are being used for the same purpose.

Civic Address(es): 7239 2nd Street, Grand Forks, BC

PID 026-565-781

Legal Description(s) Parcel A Plan KAP6691 District lot 108

SDYD Land West Portion (DD LA9161)

Folio Number(s): _____ 80005 (Roll)

Is any part of the property used for non-charitable, non-philanthropic or for-profit purposes?

Yes ☐ No ☒ **If yes, please explain:** _____



THE CORPORATION OF THE CITY OF GRAND FORKS

Please describe your organization's activities. Include a short history of your organization and briefly describe its goals and objectives. (Attach a separate sheet if necessary.)

The Grand Forks Auxiliary to The Boundary Hospital was established in 1946. The purpose of the organization is to raise funds in order to provide comfort and aid to Boundary Hospital Patients and to financially support health related programs within the Boundary and West Kootenay areas of the Interior Health Region

Please describe how your organization is accessible to, and benefits the residents of Grand Forks.

Our organization is accessible ^{via} retail outlet, or by phone. We support the residents of GF providing low-cost clothing & household items as well as donations of said items to victims of fire, flood and personal tragedy, as well as scholarship to students graduating in Grand Forks & Midway.

Please provide details on other sources of funding.

Donations are the only source of funding for our organization

Authorized Signature

DOCUMENTATION REQUIRED

- Copy of most current financial statements
- Copy of budget for the current and following year (if available)

GRAND FORKS AUXILIARY TO THE BOUNDARY HOSPITAL SOCIETY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2016

(unaudited - see Notice to Reader)

Contents

Notice to Reader

FINANCIAL STATEMENTS

Statement of Operations

Statement of Changes in Net Assets

Statement of Financial Position

Notes to Financial Statements

NOTICE TO READER

On the basis of information provided by management, I have compiled the statement of financial position of the Grand Forks Auxiliary to the Boundary Hospital Society as at December 31, 2016 and the statements of operations and changes in net assets for the year then ended.

I have not performed an audit or review engagement in respect of these financial statements and accordingly, I express no assurance thereon.

Readers are cautioned that these statements may not be appropriate for their purposes.

Grand Forks, BC
January 30, 2017

George Savitskoff
PUBLIC ACCOUNTANT

GRAND FORKS AUXILIARY TO THE BOUNDARY HOSPITAL SOCIETY**STATEMENT OF OPERATIONS****FOR THE YEAR ENDED DECEMBER 31, 2016**

(unaudited - see Notice to Reader)

| | 2016 | 2015 |
|---|------------------|-------------------|
| REVENUE | | |
| Thrift store | \$ 221,727 | \$ 228,916 |
| Gift bars | 2,483 | 2,335 |
| Memberships | 456 | 450 |
| Donations | 2,772 | 4,576 |
| Provincial sales tax commissions | 433 | 454 |
| Interest | 2,666 | 2,445 |
| | <u>230,537</u> | <u>239,176</u> |
| EXPENSES | | |
| Advertising and promotions | 1,145 | 1,289 |
| Amortization | 2,538 | 2,538 |
| Appreciation events | 2,211 | 1,859 |
| Conferences and meetings | 873 | 2,623 |
| Dues and training | 1,387 | 800 |
| Garbage and janitorial | 13,492 | 14,043 |
| Hospital contributions | 128,918 | 144,512 |
| Insurance | 3,494 | 2,870 |
| Materials and supplies | 5,093 | 6,437 |
| Office | 1,942 | 1,983 |
| Repairs and maintenance | 14,739 | 3,867 |
| Scholarships and donations | 18,540 | 58,250 |
| Telephone and utilities | 5,816 | 6,025 |
| | <u>200,188</u> | <u>247,096</u> |
| OPERATING SURPLUS (DEFICIT) FOR THE YEAR | \$ 30,349 | \$ (7,920) |

GRAND FORKS AUXILIARY TO THE BOUNDARY HOSPITAL SOCIETY

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2016

(unaudited - see Notice to Reader)

| | 2016 | | 2015 | |
|--------------------------------|---|---------------------|-------------------|-------------------|
| | Investment in Capital Assets | Unrestricted | Total | Total |
| Balance, beginning of year | \$ 230,419 | \$ 406,534 | \$ 636,953 | \$ 644,873 |
| Add: | | | | |
| Operating surplus for the year | - | 30,349 | 30,349 | - |
| Less: | | | | |
| Operating deficit for the year | - | - | - | (7,920) |
| Amortization | (2,538) | 2,538 | - | - |
| BALANCE, END OF YEAR | \$ 227,881 | \$ 439,421 | \$ 667,302 | \$ 636,953 |

GRAND FORKS AUXILIARY TO THE BOUNDARY HOSPITAL SOCIETY

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2016

(unaudited - see Notice to Reader)

| | 2016 | 2015 |
|--|-------------------|-------------|
| <hr/> | | |
| ASSETS | | |
| CURRENT ASSETS | | |
| Cash and short term deposits | \$ 438,534 | \$ 411,675 |
| Accrued interest receivable | 2,044 | - |
| | 440,578 | 411,675 |
| | | |
| PROPERTY AND EQUIPMENT (note 2) | 227,880 | 230,419 |
| | <hr/> | |
| | \$ 668,458 | \$ 642,094 |
| <hr/> | | |

| | | |
|------------------------------|-----------------|--------------|
| LIABILITIES | | |
| CURRENT LIABILITIES | | |
| Accounts payable | \$ 1,156 | \$ 2,999 |
| Provincial sales tax payable | - | 2,142 |
| | 1,156 | 5,141 |

| | | |
|-------------------------------------|--------------------|-------------|
| NET ASSETS | | |
| INVESTMENT IN CAPITAL ASSETS | 227,881 | 230,419 |
| UNRESTRICTED FUNDS | 439,421 | 406,534 |
| | 667,302 | 636,953 |
| | <hr/> | |
| | \$ 668,458 | \$ 642,094 |
| <hr/> | | |

APPROVED ON BEHALF OF THE BOARD:



President



Treasurer

GRAND FORKS AUXILIARY TO THE BOUNDARY HOSPITAL SOCIETY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2016

(unaudited - see Notice to Reader)

1. SUMMARY OF ACCOUNTING POLICIES

- (a) The society follows the deferred method of recognition of externally designated contributions which matches the revenue to the related expenditure.

(b) Contributions and Pledges

Contributed capital assets are recorded at fair value and the donated portion shown as a deferred contribution. The latter is taken into revenue at the same rate as the asset is amortized.

Contributed material and services are not recorded in the financial statements.

Pledges receivable are recorded when received.

(c) Revenue Recognition - Donations

The cut-off date for donations is the same as the cut-off date for receipts issued in a year, and is based on the postage date on the envelope for mail, or the date the donation is received.

Legacies, or bequests are recorded when received.

(d) Property, Equipment and Amortization

Property and equipment acquired during the year are written off as an expenditure during the year and capitalized through the investment in capital assets account.

Property and equipment are recorded at cost and are amortized over their respective useful lives using the straight line method at the following annual rates:

| | |
|---------------------------|-----|
| Building | 1% |
| Equipment and furnishings | 20% |

Additions during the year are amortized at one-half their normal rate and no amortization is recorded during the year of disposition.

2. PROPERTY AND EQUIPMENT

| | Cost | Accumulated Amortization | Net 2016 | Net 2015 |
|---------------------------|-------------------|-----------------------------|-------------------|-------------------|
| Land | \$ 34,182 | \$ - | \$ 34,182 | \$ 34,182 |
| Building | 218,679 | 25,332 | 193,347 | 195,534 |
| Equipment and furnishings | 5,364 | 5,013 | 351 | 703 |
| Incorporation costs | 129 | 129 | - | - |
| | \$ 258,354 | \$ 30,474 | \$ 227,880 | \$ 230,419 |



**The Royal Canadian Legion
Branch 59**
7353 6th Ave, PO Box 836
Grand Forks, BC V0H 1H0
Tel: 250-442-8400
Fax: 250-442-8459
Email: rclbr59@gmail.com

July 14, 2017

The Corporation of the City of Grand Forks
Box 220
Grand Forks, BC V0H 1H0

To Whom It May Concern,

TAX EXEMPTION FOR 2018

The Royal Canadian Legion Br 59 Grand Forks is submitting for Tax Exemption for 2017. We cannot provide you with a budget for the current and following years because to date this Branch has not completed or followed a budget.

Please find enclosed the following paperwork as our submission:

- a. Application Form and attachments; and
- b. Copy of 2016's Financial Statement.

Submitted for your consideration.

Thank you,

A handwritten signature in blue ink, appearing to read "T. Doody". The signature is stylized with a large, looped "T" and a cursive "Doody".

T. Doody
President
RCL Br 59 Grand Forks
Ph: 250-666-0302
Email: rclbr59@gmail.com

Describe how your organization is accessible to, and benefits the residents of Grand Forks?

We are a Private Club, but we continually open our doors to the community on a regular basis by putting on dinners, sports, etc.

We maintain a list of organizations we annually donate to: BETHS (Boundary Emergency Transition Housing Society), Whispers of Hope, our local Seniors Club, Boundary Food Bank, BFIS, Boundary Women's Shelter, Fall Fair Society, Christina Lake Food Hamper, and Gospel Chapel. We also donate to both volunteer Fire Departments in Grand Forks and Christina Lake annually and try to fulfil other requests that come in as funds allow.

We have also donated to Youth organizations: Boundary Youth Soccer, Junior Curling, BMX Club. We donate funds and the free use of our hall to Boundary 841 Air Cadets.

We are proud of our Scholarship donations which are provided to students for their continued educational needs.

Our services to Veterans in our community through our Poppy Trust Fund is on the rise with assistance given already this year to three families.

We continue to hold a **Breakfast with Santa** each year for the children and families within our community with the proceeds going to the Christmas Hampers Toys for the children. We also put on many dinners throughout the year open to the community to attend.

In the event of a fire or flood disaster, our legion can be counted on for support. Our local Seniors Club was flooded out and our Branch stepped up and donated the use of our hall for free to them so their events could continue.

We also host Legion conventions in our Zone of West Kootenay which includes the attendance of the other eight Branches within our Zone: Rossland, Castlegar, Trail, Nelson, Salmo, Kaslo, Slocan and Nakusp. This helps business in our community with an influx of revenue, as well as advertising our wonderful community.

We strive to keep our legion active and responsible.

Describe your organization activities. Include a short history of your organization and briefly describe its goals and objectives:

The activities carried out within the walls of our Branch are varied and open to the community. We offer fun sport activities: Darts, Horseshoes and Texas Hold'em; we put on quite a few dinners throughout the year; September 17th we will be hosting our first Free Veterans Luncheon (open to all Veterans in the community not just Legion members); in September, we are starting bi-weekly Seniors Coffee Hours; and we hold social functions like Dances. We participate in parades and celebrations within our community with our Colour Party. We also organize and run the local Remembrance Day Services.

Our organization was established in 1926, and we are pleased to be celebrating 91 years of service to our community this year.

The Legion's main objective is to provide a strong voice and to improve the lives of Veterans, including serving Canadian Armed Forces and RCMP, and their families. This has been our principal objective since our inception and we will continue to work for it today and every day forward. It's our duty. Our goal is to annually promote Remembrance and serve our community and country.

We are a non-profit organization and we contribute greatly to various charitable organizations in Grand Forks and district areas – along with other organizations who have requested financial assistance in the province for over 40 years.



THE CORPORATION OF THE CITY OF GRAND FORKS

APPLICATION FOR PERMISSIVE TAX EXEMPTION

Note: Application must be received by **July 31, 2017** at City Hall for consideration for tax exemption in the following year.

Name of Organization: The Royal Canadian Legion Br 59 Grand Forks

Mailing Address: Box 836
Grand Forks, BC V0H 1H0

Contact Person & Title: Terry Doody

Telephone Number: 250-666-0302 **E-mail:** rc1br59@gmail.com

Registered Non-Profit? Yes ☒ No ☐ **Registration Number:** 108096975

Registered Charity? Yes ☐ No ☐ **Registration Number:** _____

PROPERTY DESCRIPTION FOR WHICH AN EXEMPTION IS BEING CLAIMED:

* You may list all the properties on one application form, as long as they are being used for the same purpose.

Civic Address(es): 7353 6th Ave, Grand Forks, BC

Legal Description(s) Lots 18, 19, 20 Block 29 DL 108
SDVD, Plan 21

Folio Number(s): 210 00247.000 210 00247.005
210 00247.010 210 00247.015
210 00247.020 210 00247.025
210 00247.030

Is any part of the property used for non-charitable, non-philanthropic or for-profit purposes?

Yes ☐ No ☒ **If yes, please explain:** _____



THE CORPORATION OF THE CITY OF GRAND FORKS

Please describe your organization's activities. Include a short history of your organization and briefly describe its goals and objectives. (Attach a separate sheet if necessary.)

See Attached

Please describe how your organization is accessible to, and benefits the residents of Grand Forks.

See Attached.

Please provide details on other sources of funding.

Public donations

T. Doody, President
Authorized Signature

DOCUMENTATION REQUIRED

Copy of most current financial statements
Copy of budget for the current and following year (if available)

R.C.L. Gaming Account**Transactions by Account Report 2016-01-01 to 2016-12-31****Sorted by: Transaction Number**

| Date | Comment | Source # | Tr... | Debits | Credits | Balance | |
|-------------|-----------------------------|----------|-------|-----------|---------|-----------|----|
| 5010 | Charitable Donations | | | | | - | Dr |
| 2016-01-27 | Amanda Hoodi... | chq 310 | J9 | 500.00 | - | 500.00 | Dr |
| 2016-02-17 | Bound Youth S... | chq 314 | J17 | 300.00 | - | 800.00 | Dr |
| 2016-02-17 | Junior Curling | chq 315 | J18 | 300.00 | - | 1,100.00 | Dr |
| 2016-04-21 | CL Firefighters ... | chq 326 | J47 | 100.00 | - | 1,200.00 | Dr |
| 2016-04-21 | Whispers of Ho... | chq 327 | J48 | 500.00 | - | 1,700.00 | Dr |
| 2016-04-21 | Bound Food B... | chq 328 | J49 | 500.00 | - | 2,200.00 | Dr |
| 2016-05-18 | V Pavan schol... | chq 333 | J57 | 250.00 | - | 2,450.00 | Dr |
| 2016-05-18 | BMX Club | chq 334 | J58 | 300.00 | - | 2,750.00 | Dr |
| 2016-05-18 | GF Fire & Res... | chq 335 | J59 | 500.00 | - | 3,250.00 | Dr |
| 2016-05-18 | CL Fire & Resc... | chq 336 | J60 | 500.00 | - | 3,750.00 | Dr |
| 2016-07-05 | Beths | chq 347 | J82 | 500.00 | - | 4,250.00 | Dr |
| 2016-09-21 | BFIS | chq 359 | J110 | 500.00 | - | 4,750.00 | Dr |
| 2016-09-21 | Bound Women'... | chq 360 | J111 | 500.00 | - | 5,250.00 | Dr |
| 2016-09-21 | GF Senior;s | chq 361 | J112 | 500.00 | - | 5,750.00 | Dr |
| 2016-10-11 | Fall Fair Society | chq 366 | J121 | 25.00 | - | 5,775.00 | Dr |
| 2016-10-24 | BETHS | chq 370 | J124 | 500.00 | - | 6,275.00 | Dr |
| 2016-10-24 | GF Food Bank | chq 371 | J125 | 500.00 | - | 6,775.00 | Dr |
| 2016-10-24 | Whispers of Ho... | chq 372 | J126 | 500.00 | - | 7,275.00 | Dr |
| 2016-11-22 | CL Food Hamper | chq 379 | J142 | 500.00 | - | 7,775.00 | Dr |
| 2016-11-22 | Gospel Chapel... | chq 380 | J143 | 500.00 | - | 8,275.00 | Dr |
| 2016-11-22 | RC Air Cadets | chq 381 | J144 | 500.00 | - | 8,775.00 | Dr |
| 2016-12-19 | GF Fire & Res... | chq 387 | J162 | 500.00 | - | 9,275.00 | Dr |
| 2016-12-19 | GF food Bank | chq 388 | J163 | 500.00 | - | 9,775.00 | Dr |
| 2016-12-19 | Bndry Women'... | chq 389 | J164 | 500.00 | - | 10,275.00 | Dr |
| | | | | 10,275.00 | - | | |

Donations for last year (2016). We stopped doing Bingo's, so our donations are not as high as the years before.

Royal Canadian Legion Br.59
Income Statement 2016-01-01 to 2016-12-31

REVENUE

Sales Revenue

| | |
|-------------------------------|-----------|
| Sales - Liquor With Mix | 7,887.04 |
| Sales - Draft - Glass | 23,977.59 |
| Sales - Draft - Mug | 24,487.41 |
| Sales - Draft - Jug | 306.76 |
| Sales - Guinness Draft | 14,597.82 |
| Sales - Wine, Ciders, Coolers | 7,996.96 |
| Sales - Bottled Beer | 10,560.26 |
| Sales - Confectionary | 7,536.55 |
| Sales - Off-Sales Beer (Cans) | 754.90 |

| | |
|-----------|-----------|
| Net Sales | 98,105.29 |
|-----------|-----------|

Other Revenue

| | |
|----------------------------|-----------|
| 2016 Dues | 12,098.00 |
| Rent | 1,500.00 |
| Rental dep | 100.00 |
| Ways & Means | 1,804.15 |
| Snowball | 3.25 |
| Keno Commissions | 5,948.79 |
| Interest Income | 115.09 |
| Miscellaneous Revenue | 803.80 |
| Furniture Fund | 1,180.15 |
| P.S.T. Vendor's Commission | 599.61 |
| Donations | 1,509.38 |
| Sunday Donations | 2,043.40 |
| Zone Donations & Expenses | 391.27 |
| Sports | 317.75 |
| Breakopen Ticket Sales | 20,737.00 |
| Legion Resale Supplies | 175.35 |

| | |
|---------------------|-----------|
| Total Other Revenue | 49,326.99 |
|---------------------|-----------|

From Gaming

| | |
|------------------|--------|
| Admin. Fee | 993.18 |
| Labour Meat Draw | 742.00 |

| | |
|--------------|----------|
| Total Gaming | 1,735.18 |
|--------------|----------|

| | |
|----------------------|-------------------|
| TOTAL REVENUE | 149,167.46 |
|----------------------|-------------------|

EXPENSE

Lounge Purchases

| | |
|--------|-----------|
| Liquor | 2,626.45 |
| Draft | 19,636.84 |

Royal Canadian Legion Br.59
Income Statement 2016-01-01 to 2016-12-31

| | | |
|----------------------------------|-----------|-----------|
| Guinness - Draft | 7,518.64 | |
| Bottled Beer | 4,798.05 | |
| Off Sales - Beer | 525.32 | |
| Wine, Ciders, Coolers | 3,415.10 | |
| Pop / Non-Beer | 1,552.41 | |
| Confectionary | 1,921.53 | |
| Total Lounge Purchases | | 41,994.34 |
| Resale Supplies | | 197.67 |
| R & M Building (Lounge) | | 438.97 |
| Supplies - Lounge | | 1,148.08 |
| R & M Building | | 8,516.88 |
| Breakopen Tkts. Purchases | | 4,099.33 |
| R & M Eq. (Lounge) | | 4,028.46 |
| R & M Eq. (Hall) | | 120.38 |
| Litter Dep. (Misc.) | | 72.60 |
| Draft Litter Dep. | | 151.27 |
| Recycle Fees | | 138.52 |
| Office | | 701.97 |
| Interest & Bank Charges | | 607.79 |
| Advertising | | 188.10 |
| Total Cost of Goods Sold | | 62,404.36 |
| Payroll Expenses | | |
| Wages & Salaries | 45,727.51 | |
| EI Expense | 1,202.18 | |
| CPP Expense | 1,019.09 | |
| WCB Expense | 305.34 | |
| Total Payroll Expense | 48,254.12 | |
| General & Administrative Expe... | | |
| Insurance | 4,168.00 | |
| Administration | 1,286.90 | |
| P.R. | 36.85 | |
| Janitorial - Hall | 443.57 | |
| Janitorial - Lounge | 450.96 | |
| Security | 303.77 | |
| Conventions - Zone meetings | 6.00 | |
| Honours & Awards | 158.50 | |
| Breakopen Paid Out | 13,504.00 | |
| Licences & Permits | 1,258.65 | |
| Inventory Adjust | -236.86 | |
| Breakopen Tkt. Inv. Adjust | -234.58 | |
| Utilities - Lounge (55%) | 7,250.04 | |
| Utilities - Hall (45%) | 4,576.01 | |
| Sports | 100.00 | |

Royal Canadian Legion Br.59

Income Statement 2016-01-01 to 2016-12-31

| | |
|---------------------------------|-------------------|
| Ways & Means | 1,152.32 |
| Zone Meetings | 342.89 |
| 2016 Per Capita Tax | 9,425.21 |
| West Kootenay Per Cap Tax | 388.50 |
| Cash Short / Over | -334.56 |
| Advertising & Promotions | 40.50 |
| Bad Debts | -30.00 |
| Property Taxes | 2,037.36 |
| Miscellaneous Expenses | 971.32 |
| Total General & Admin. Expen... | 47,065.35 |
| TOTAL EXPENSE | 157,723.83 |
| NET INCOME | -8,556.37 |

RECEIVED

JUL 7 2017

THE CORPORATION OF
THE CITY OF GRAND FORKS

APPLICATION FOR PERMISSIVE TAX EXEMPTION

Note: Application must be received by July 31, 2017 at City Hall for consideration for tax exemption in the following year.

Name of Organization: Grand Forks Seniors' Society (previously Seniors Center Branch 68)

Mailing address: Grand Forks Seniors' Society, Box 553, Grand Forks, BC V0H 1H0

Contact Person & Title: Ralph White, President Grand Forks Seniors' Society

Telephone Number: 250-442-3038 **E-mail:** seniorcitizens68@gmail.com

Registered Non-Profit? Yes - ☒ No ☐ **Registration Number:** S0004367BC001

Registered Charity? Yes ☐ No - ☒ **Registration Number:**

PROPERTY DESCRIPTION FOR WHICH AN EXEMPTION IS BEING CLAIMED:

Civic Address(es): 565 – 71st Avenue, Grand Forks

Legal Description(s): Block 18 Plan 89

P.L. 108 SDYD

Folio Number(s)

Is any part of the property used for non-charitable, non-philanthropic or for-profit purposes?

Yes ☐ No – ☒ If yes, please explain:

FILE CODE

*G.F. Seniors
C/O - Society - Applic.
(UB & PT 000) Tax Exemption*

Please describe your organization's activities. Include a short history of your organization and briefly describe its goals and objectives. (Attach a separate sheet if necessary.)

The purpose of the Grand Forks Seniors' Society is to provide a forum for seniors who are residents of Grand Forks, and the Regional District of Kootenay Boundary in British Columbia, Canada to meet and engage in various activities.

Since 1974 we have provided a place for Seniors to meet and enjoy social activities. We have on going Cribbage Card Games, Carpet Bowling, Crafts and Quilting.

Please describe how your organization is accessible to, and benefits the residents of Grand Forks.

A great hall for the community to use for senior's activities, meetings, weddings, funerals (Celebration of Life), dances, family reunions, adult and childrens' birthday parties. We have a very reasonable rental rate, so all people can afford our facility.

Please provide details on other sources of funding.

Our source of funding is the income from hall rentals. Occasionally we obtain Grants from New Horizons for major capital expenses. The last grant was to replace our flooring.



Authorized Signature

DOCUMENTATION REQUIRED

Copy of most current financial statements – For 2016 and Jan. to May 2017 (incl.)

Copy of budget for the current and following year (if available) – **(We do not make a budget).**

4:58 PM

07/06/17

Accrual Basis

Grand Forks Seniors' Society
Balance Sheet
As of December 31, 2016

| | Dec 31, 16 |
|--|-------------------|
| ASSETS | |
| Current Assets | |
| Chequing/Savings | |
| 10100 · BANK | |
| 10400 · #000 Non-Guar.Equity Shares | 25.00 |
| 10500 · Petty Cash | 58.78 |
| 10600 · #002 Comm.Builder Cheq.557140 | 19,182.77 |
| 10650 · Bond Buster 1yr. #1662634 | 12,203.99 |
| 10680 · Coffee Fund | -50.00 |
| Total 10100 · BANK | 31,420.54 |
| Total Chequing/Savings | 31,420.54 |
| Total Current Assets | 31,420.54 |
| Fixed Assets | |
| 15000 · Furniture and Equipment | 13,701.56 |
| 15050 · Computer, Printer, Aecessories | 3,202.02 |
| 15100 · Buildings - Operating | 118,000.00 |
| Total Fixed Assets | 134,903.58 |
| TOTAL ASSETS | 166,324.12 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 24300 · Memberships Next Year (2017) | 1,460.00 |
| Total Other Current Liabilities | 1,460.00 |
| Total Current Liabilities | 1,460.00 |
| Total Liabilities | 1,460.00 |
| Equity | |
| 30000 · Opening Balance Equity | 152,642.93 |
| 32000 · Unrestricted Net Assets | 2,699.58 |
| Net Income | 9,521.61 |
| Total Equity | 164,864.12 |
| TOTAL LIABILITIES & EQUITY | 166,324.12 |

4:53 PM

Grand Forks Seniors' Society

Trial Balance

2017-07-06

As of December 31, 2016

Accrual Basis

| | Dec 31, 16 | |
|---|-------------------|-------------------|
| | Debit | Credit |
| 10400 · #000 Non-Guar.Equity Shares | 25.00 | |
| 10500 · Petty Cash | 58.78 | |
| 10600 · #002 Comm.Builder Cheq.557140 | 19,182.77 | |
| 10650 · Bond Buster 1yr. #1662634 | 12,203.99 | |
| 10680 · Coffee Fund | | 50.00 |
| 13000 · Prepaid Memberships | 0.00 | |
| 15000 · Furniture and Equipment | 13,701.56 | |
| 15050 · Computer, Printer, Aecessories | 3,202.02 | |
| 15100 · Buildings - Operating | 118,000.00 | |
| 24300 · Memberships Next Year (2017) | | 1,460.00 |
| 30000 · Opening Balance Equity | | 152,642.93 |
| 32000 · Unrestricted Net Assets | | 2,699.58 |
| 41210 · Bank Dividends | | 3.55 |
| 41303 · Art/Craft/Bake Sale | | 298.75 |
| 41305 · Bake Sale | | 240.00 |
| 41310 · Crib | | 2,619.00 |
| 41320 · Carpet Bowling | | 610.00 |
| 41330 · Choir | | 231.00 |
| 41380 · Senior Dances | | 987.00 |
| 41390 · Kung Fu | | 691.00 |
| 41340 · Quilters / Crafts | | 589.00 |
| 41350 · Quilt Connection | | 76.00 |
| 41360 · Quilting - Loose Threads | | 179.00 |
| 41370 · Modern Quilting | | 6.00 |
| 41510 · Hall Rentals | | 7,425.00 |
| 41520 · Rental Security Deposits | | 3,100.00 |
| 42010 · Membership Dues 2015 | 0.00 | |
| 42020 · Membership Dues 2016 | | 2,145.00 |
| 42030 · Membership Dues 2017 | 0.00 | |
| 43410 · Grant - New Horizons | | 25,000.00 |
| 43450 · Donations | | 870.55 |
| 43451 · Donation Thanksgiving Dinner | | 1,824.00 |
| 46430 · Miscellaneous Revenue | | 65.00 |
| 46432 · Coffee Fund | | 171.00 |
| 60920 · Business Registration Fees | 125.00 | |
| 62140 · Legal Fees | 235.20 | |
| 62150 · Outside Contract Services | 19.94 | |
| 62160 · Advertising & Promotions | 77.81 | |
| 62165 · Sunshine Cards | 6.99 | |
| 62170 · Miscellaneous | 15.50 | |
| 62810 · Hall Renovations & Materials | 19,839.53 | |
| 62830 · Repair & Maintenance | 542.44 | |
| 62880 · Electrical | 149.00 | |
| 62890 · Dumping Fees | 14.30 | |
| 63010 · Janitorial Services | 3,600.00 | |
| 63020 · Janitorial Supplies | 837.11 | |
| 64010 · Returned Security Deposit | 3,000.00 | |
| 64210 · West Kootenay Seniors Assoc. | 48.50 | |
| 64220 · S.C.A. of BC (Provincial) | 516.00 | |
| 64230 · KCOSA | 50.80 | |
| 65010 · Bank, Service Charge | 17.25 | |
| 65020 · Postage, Mailing Service | 19.43 | |
| 65040 · Supplies-Office | 217.23 | |
| 65080 · Alarm Protection / Emer. Lights | 251.37 | |
| 65120 · Engraving Memorial Plaques | 16.35 | |
| 65220 · Insurance - Building/Liability | 2,347.00 | |
| 65230 · Seniors Thanksgiving Dinner | 2,520.00 | |
| 65260 · Other Costs | 26.03 | |
| 66010 · Telephone, Telecommunications | 531.28 | |
| 66020 · Natural Gas - Fortis | 794.07 | |
| 66030 · Utilities - Elect.,Water, Sewer | 1,739.50 | |
| 66040 · Taxes - City | 51.61 | |
| TOTAL | 203,983.36 | 203,983.36 |

Grand Forks Seniors' Society

Statement of Financial Income and Expense

January through December 2016

| | Unclassified | TOTAL |
|--|--------------|-----------|
| Ordinary Income/Expense | | |
| Income | | |
| 41200 · INTEREST, DIVIDENDS | | |
| 41210 · Bank Dividends | 3.55 | 3.55 |
| Total 41200 · INTEREST, DIVIDENDS | 3.55 | 3.55 |
| 41300 · ACTIVITIES | | |
| 41303 · Art/Craft/Bake Sale | 298.75 | 298.75 |
| 41305 · Bake Sale | 240.00 | 240.00 |
| 41310 · Crib | 2,619.00 | 2,619.00 |
| 41320 · Carpet Bowling | 610.00 | 610.00 |
| 41330 · Choir | 231.00 | 231.00 |
| 41380 · Senior Dances | 987.00 | 987.00 |
| 41390 · Kung Fu | 691.00 | 691.00 |
| Total 41300 · ACTIVITIES | 5,676.75 | 5,676.75 |
| 41339 · QUILTERS, TOTAL | | |
| 41340 · Quilters / Crafts | 589.00 | 589.00 |
| 41350 · Quilt Connection | 76.00 | 76.00 |
| 41360 · Quilting - Loose Threads | 179.00 | 179.00 |
| 41370 · Modern Quilting | 6.00 | 6.00 |
| Total 41339 · QUILTERS, TOTAL | 850.00 | 850.00 |
| 41500 · RENTALS - HALL - SOUND SYS. | | |
| 41510 · Hall Rentals | 7,425.00 | 7,425.00 |
| 41520 · Rental Security Deposits | 3,100.00 | 3,100.00 |
| Total 41500 · RENTALS - HALL - SOUND SYS. | 10,525.00 | 10,525.00 |
| 42000 · MEMBERSHIP DUES | | |
| 42010 · Membership Dues 2015 | 0.00 | 0.00 |
| 42020 · Membership Dues 2016 | 2,145.00 | 2,145.00 |
| 42030 · Membership Dues 2017 | 0.00 | 0.00 |
| Total 42000 · MEMBERSHIP DUES | 2,145.00 | 2,145.00 |
| 43400 · GRANTS, DONATIONS | | |
| 43410 · Grant - New Horizons | 25,000.00 | 25,000.00 |
| 43450 · Donations | 870.55 | 870.55 |
| 43451 · Donation Thanksgiving Dinner | 1,824.00 | 1,824.00 |
| Total 43400 · GRANTS, DONATIONS | 27,694.55 | 27,694.55 |
| 46400 · OTHER TYPES OF INCOME | | |
| 46430 · Miscellaneous Revenue | 65.00 | 65.00 |
| 46432 · Coffee Fund | 171.00 | 171.00 |
| Total 46400 · OTHER TYPES OF INCOME | 236.00 | 236.00 |
| Total Income | 47,130.85 | 47,130.85 |
| Gross Profit | 47,130.85 | 47,130.85 |
| Expense | | |
| 60900 · Business Expenses | | |
| 60920 · Business Registration Fees | 125.00 | 125.00 |
| 62140 · Legal Fees | 235.20 | 235.20 |
| 62150 · Outside Contract Services | 19.94 | 19.94 |
| 62160 · Advertising & Promotions | 77.81 | 77.81 |
| 62165 · Sunshine Cards | 6.99 | 6.99 |
| 62170 · Miscellaneous | 15.50 | 15.50 |
| Total 60900 · Business Expenses | 480.44 | 480.44 |

Grand Forks Seniors' Society

Statement of Financial Income and Expense

January through December 2016

| | Unclassified | TOTAL |
|---|------------------|------------------|
| 62800 · FACILITIES AND EQUIPMENT | | |
| 62810 · Hall Renovations & Materials | 19,839.53 | 19,839.53 |
| 62830 · Repair & Maintenance | 542.44 | 542.44 |
| 62880 · Electrical | 149.00 | 149.00 |
| 62890 · Dumping Fees | 14.30 | 14.30 |
| Total 62800 · FACILITIES AND EQUIPMENT | 20,545.27 | 20,545.27 |
| 63000 · JANITORIAL | | |
| 63010 · Janitorial Services | 3,600.00 | 3,600.00 |
| 63020 · Janitorial Supplies | 837.11 | 837.11 |
| Total 63000 · JANITORIAL | 4,437.11 | 4,437.11 |
| 64000 · RENTAL EXPENSE | | |
| 64010 · Returned Security Deposit | 3,000.00 | 3,000.00 |
| Total 64000 · RENTAL EXPENSE | 3,000.00 | 3,000.00 |
| 64200 · MEETING / CONVENTION EXPENSE | | |
| 64210 · West Kootenay Seniors Assoc. | 48.50 | 48.50 |
| 64220 · S.C.A. of BC (Provincial) | 516.00 | 516.00 |
| 64230 · KCOSA | 50.80 | 50.80 |
| Total 64200 · MEETING / CONVENTION EXPENSE | 615.30 | 615.30 |
| 65000 · OPERATIONS | | |
| 65010 · Bank, Service Charge | 17.25 | 17.25 |
| 65020 · Postage, Mailing Service | 19.43 | 19.43 |
| 65040 · Supplies-Office | 217.23 | 217.23 |
| 65080 · Alarm Protection / Emer. Lights | 251.37 | 251.37 |
| 65120 · Engraving Memorial Plaques | 16.35 | 16.35 |
| Total 65000 · OPERATIONS | 521.63 | 521.63 |
| 65200 · OTHER TYPES OF EXPENSES | | |
| 65220 · Insurance - Building/Liability | 2,347.00 | 2,347.00 |
| 65230 · Seniors Thanksgiving Dinner | 2,520.00 | 2,520.00 |
| 65260 · Other Costs | 26.03 | 26.03 |
| Total 65200 · OTHER TYPES OF EXPENSES | 4,893.03 | 4,893.03 |
| 66000 · UTILITIES / TAXES | | |
| 66010 · Telephone, Telecommunications | 531.28 | 531.28 |
| 66020 · Natural Gas - Fortis | 794.07 | 794.07 |
| 66030 · Utilities - Elect.,Water, Sewer | 1,739.50 | 1,739.50 |
| 66040 · Taxes - City | 51.61 | 51.61 |
| Total 66000 · UTILITIES / TAXES | 3,116.46 | 3,116.46 |
| Total Expense | 37,609.24 | 37,609.24 |
| Net Ordinary Income | 9,521.61 | 9,521.61 |
| Net Income | 9,521.61 | 9,521.61 |

4:58 PM

07/06/17

Accrual Basis

Grand Forks Seniors' Society

Balance Sheet

As of July 6, 2017

| | Jul 6, 17 |
|--|-------------------|
| ASSETS | |
| Current Assets | |
| Chequing/Savings | |
| 10100 · BANK | |
| 10400 · #000 Non-Guar.Equity Shares | 25.00 |
| 10500 · Petty Cash | 58.78 |
| 10600 · #002 Comm.Builder Cheq.557140 | 12,713.44 |
| 10650 · Bond Buster 1yr. #1662634 | 12,203.99 |
| 10680 · Coffee Fund | -50.00 |
| Total 10100 · BANK | 24,951.21 |
| Total Chequing/Savings | 24,951.21 |
| Total Current Assets | 24,951.21 |
| Fixed Assets | |
| 15000 · Furniture and Equipment | 13,701.56 |
| 15050 · Computer, Printer, Aecessories | 3,202.02 |
| 15100 · Buildings - Operating | 118,000.00 |
| Total Fixed Assets | 134,903.58 |
| TOTAL ASSETS | 159,854.79 |
| LIABILITIES & EQUITY | |
| Equity | |
| 30000 · Opening Balance Equity | 152,642.93 |
| 32000 · Unrestricted Net Assets | 12,221.19 |
| Net Income | -5,009.33 |
| Total Equity | 159,854.79 |
| TOTAL LIABILITIES & EQUITY | 159,854.79 |

4:59 PM

2017-07-06

Accrual Basis

Grand Forks Seniors' Society

Trial Balance

As of May 31, 2017

| | May 31, 17 | |
|---|-------------------|-------------------|
| | Debit | Credit |
| 10400 · #000 Non-Guar.Equity Shares | 25.00 | |
| 10500 · Petty Cash | 58.78 | |
| 10600 · #002 Comm.Builder Cheq.557140 | 12,713.44 | |
| 10650 · Bond Buster 1yr. #1662634 | 12,203.99 | |
| 10680 · Coffee Fund | | 50.00 |
| 13000 · Prepaid Memberships | 0.00 | |
| 15000 · Furniture and Equipment | 13,701.56 | |
| 15050 · Computer, Printer, Acessories | 3,202.02 | |
| 15100 · Buildings - Operating | 118,000.00 | |
| 24300 · Memberships Next Year (2017) | 0.00 | |
| 30000 · Opening Balance Equity | | 152,642.93 |
| 32000 · Unrestricted Net Assets | | 12,221.19 |
| 41210 · Bank Dividends | | 1.26 |
| 41310 · Crib | | 880.00 |
| 41320 · Carpet Bowling | | 228.00 |
| 41330 · Choir | | 17.00 |
| 41380 · Senior Dances | | 174.00 |
| 41390 · Kung Fu | | 297.00 |
| 41340 · Quilters / Crafts | | 227.00 |
| 41350 · Quilt Connection | | 36.00 |
| 41360 · Quilting - Loose Threads | | 68.00 |
| 41510 · Hall Rentals | | 2,225.00 |
| 41520 · Rental Security Deposits | | 800.00 |
| 42030 · Membership Dues 2017 | | 2,100.00 |
| 60910 · Office Supplies | 174.90 | |
| 62810 · Hall Renovations & Materials | 4,172.06 | |
| 62830 · Repair & Maintenance | 284.37 | |
| 63010 · Janitorial Services | 1,500.00 | |
| 63020 · Janitorial Supplies | 70.57 | |
| 64010 · Returned Security Deposit | 800.00 | |
| 64210 · West Kootenay Seniors Assoc. | 48.00 | |
| 64220 · S.C.A. of BC (Provincial) | 480.00 | |
| 65110 · Registrar of BC | 40.00 | |
| 65120 · Engraving Memorial Plaques | 14.34 | |
| 65220 · Insurance - Building/Liability | 2,375.00 | |
| 65260 · Other Costs | 34.02 | |
| 66010 · Telephone, Telecommunications | 177.31 | |
| 66020 · Natural Gas - Fortis | 924.39 | |
| 66030 · Utilities - Elect.,Water, Sewer | 967.63 | |
| TOTAL | 171,967.38 | 171,967.38 |

Grand Forks Seniors' Society
Statement of Financial Income and Expense
 January through May 2017

| | Unclassified | TOTAL |
|---|--------------|----------|
| Ordinary Income/Expense | | |
| Income | | |
| 41200 · INTEREST, DIVIDENDS | | |
| 41210 · Bank Dividends | 1.26 | 1.26 |
| Total 41200 · INTEREST, DIVIDENDS | 1.26 | 1.26 |
| 41300 · ACTIVITIES | | |
| 41310 · Crib | 880.00 | 880.00 |
| 41320 · Carpet Bowling | 228.00 | 228.00 |
| 41330 · Choir | 17.00 | 17.00 |
| 41380 · Senior Dances | 174.00 | 174.00 |
| 41390 · Kung Fu | 297.00 | 297.00 |
| Total 41300 · ACTIVITIES | 1,596.00 | 1,596.00 |
| 41339 · QUILTERS, TOTAL | | |
| 41340 · Quilters / Crafts | 227.00 | 227.00 |
| 41350 · Quilt Connection | 36.00 | 36.00 |
| 41360 · Quilting - Loose Threads | 68.00 | 68.00 |
| Total 41339 · QUILTERS, TOTAL | 331.00 | 331.00 |
| 41500 · RENTALS - HALL - SOUND SYS. | | |
| 41510 · Hall Rentals | 2,225.00 | 2,225.00 |
| 41520 · Rental Security Deposits | 800.00 | 800.00 |
| Total 41500 · RENTALS - HALL - SOUND SYS. | 3,025.00 | 3,025.00 |
| 42000 · MEMBERSHIP DUES | | |
| 42030 · Membership Dues 2017 | 2,100.00 | 2,100.00 |
| Total 42000 · MEMBERSHIP DUES | 2,100.00 | 2,100.00 |
| Total Income | 7,053.26 | 7,053.26 |
| Gross Profit | 7,053.26 | 7,053.26 |
| Expense | | |
| 60900 · Business Expenses | | |
| 60910 · Office Supplies | 174.90 | 174.90 |
| Total 60900 · Business Expenses | 174.90 | 174.90 |
| 62800 · FACILITIES AND EQUIPMENT | | |
| 62810 · Hall Renovations & Materials | 4,172.06 | 4,172.06 |
| 62830 · Repair & Maintenance | 284.37 | 284.37 |
| Total 62800 · FACILITIES AND EQUIPMENT | 4,456.43 | 4,456.43 |
| 63000 · JANITORIAL | | |
| 63010 · Janitorial Services | 1,500.00 | 1,500.00 |
| 63020 · Janitorial Supplies | 70.57 | 70.57 |
| Total 63000 · JANITORIAL | 1,570.57 | 1,570.57 |
| 64000 · RENTAL EXPENSE | | |
| 64010 · Returned Security Deposit | 800.00 | 800.00 |
| Total 64000 · RENTAL EXPENSE | 800.00 | 800.00 |
| 64200 · MEETING / CONVENTION EXPENSE | | |
| 64210 · West Kootenay Seniors Assoc. | 48.00 | 48.00 |
| 64220 · S.C.A. of BC (Provincial) | 480.00 | 480.00 |
| Total 64200 · MEETING / CONVENTION EXPENSE | 528.00 | 528.00 |

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2017-07-06

Accrual Basis

Grand Forks Seniors' Society

Statement of Financial Income and Expense

January through May 2017

| | Unclassified | TOTAL |
|--|------------------|------------------|
| 65000 · OPERATIONS | | |
| 65110 · Registrar of BC | 40.00 | 40.00 |
| 65120 · Engraving Memorial Plaques | 14.34 | 14.34 |
| Total 65000 · OPERATIONS | 54.34 | 54.34 |
| 65200 · OTHER TYPES OF EXPENSES | | |
| 65220 · Insurance - Building/Liability | 2,375.00 | 2,375.00 |
| 65260 · Other Costs | 34.02 | 34.02 |
| Total 65200 · OTHER TYPES OF EXPENSES | 2,409.02 | 2,409.02 |
| 66000 · UTILITIES / TAXES | | |
| 66010 · Telephone, Telecommunications | 177.31 | 177.31 |
| 66020 · Natural Gas - Fortis | 924.39 | 924.39 |
| 66030 · Utilities - Elect., Water, Sewer | 967.63 | 967.63 |
| Total 66000 · UTILITIES / TAXES | 2,069.33 | 2,069.33 |
| Total Expense | 12,062.59 | 12,062.59 |
| Net Ordinary Income | -5,009.33 | -5,009.33 |
| Net Income | -5,009.33 | -5,009.33 |

2018

APPLICATION FOR TAX EXEMPT STATUS FOR 2017

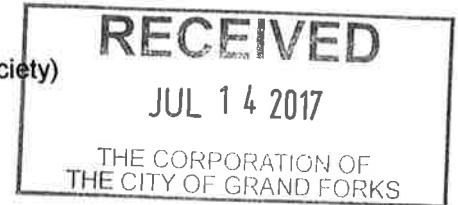
Note: Application must be received by July 31st at City Hall for consideration for tax exemption in the following year.

Name of applicant: Phoenix Manor Society
(formerly Abbeyfield Centennial House Society)

Mailing address: Box 902, Grand Forks, BC V0H 1H0

Civic Address of the Property(s)

For Which the Exemption is being applied for: 876 – 72nd Ave. Grand Forks BC



Legal Description of the Property(s): Parcel B Portion (KF1958) Block 45 Plan 72 DL 108

Contact person: Homer Good
Title: Chairman
Telephone number: 250-442-5302
Email: goodh@telus.net

*Registered Charity
No. 86752 3490 RR0001*

Total Budget: \$145,800

Most Current Financial Statement must be attached to this form.

Other sources of funding:

The residents of PHOENIX MANOR provide all of our income through their monthly rents. We originally budgeted for 80% occupancy. Currently our break-even is about 85% occupancy due to increasing costs. In July 2013 we had to raise the rents to the residents and refinanced our mortgage to reduce the payment to cover our increasing operating costs. This is a severe burden to some of the residents, who are all single senior citizens, many with limited incomes.

Describe your organization. Include a short history of your organization and briefly describe its goals and objectives. (Attach a separate sheet if necessary.)

PHOENIX MANOR SOCIETY had its beginnings as Abbeyfield Centennial House Society.

Abbeyfield Centennial House Society was incorporated in 1997 with the mandate of establishing an "Abbeyfield Home" in Grand Forks. Pioneer Village Society donated its assets to Abbeyfield Centennial House Society to make establishing the home a possibility. Those assets were all from non-governmental sources. With a huge amount of volunteer hours by the directors and many community donations the home was built. The home can accommodate ten single seniors. The residents have a safe and secure home including meals, in a non-institutional setting. This provides the good nutrition and companionship that is commonly lacking for single seniors.

The name of the society was changed to PHOENIX MANOR SOCIETY in 2013 when the local society disaffiliated from the Canadian Abbeyfield Society for financial reasons. PHOENIX MANOR SOCIETY retains the original mandate and core values. It is not for profit and is a registered charity. Volunteers carry out all management, some routine maintenance, improvements and social activities. The Officers and Directors of PHOENIX MANOR SOCIETY are all volunteers and receive no remuneration.

How does your organization benefit the Community of Grand Forks?

PHOENIX MANOR SOCIETY provides a quality senior's residence and the only, not for profit, supportive care facility, in Grand Forks. This allows our residents to continue living in the community with dignity while avoiding the necessity of residing in a public care facility at substantial public expense. The home was built and is operated using local suppliers and trades persons whenever reasonably possible. Local seniors are given preference for accommodation. PHOENIX MANOR SOCIETY employs five local persons. This means that there are up to fifteen persons contributing to local business who might well otherwise have to reside outside of Grand Forks.

Many other, not for profit, supportive care homes in BC are given tax exemptions.

The board of PHOENIX MANOR SOCIETY continues in its goal of providing affordable seniors housing in a non-institutional environment. Assistance from the City of Grand Forks in offsetting some of our cost increases through tax exemption will assist in achieving our long-term success. Tax exemptions in the past have contributed greatly to our financial health. We urge council to continue to recognize the contribution of this home and its seniors through granting a tax exemption for 2018



Homer Good
Chairman

PHOENIX MANOR SOCIETY

FINANCIAL STATEMENTS

DECEMBER 31, 2016

PHOENIX MANOR SOCIETY

FINANCIAL STATEMENTS

DECEMBER 31, 2016

INDEX

STATEMENT A -Statement of Operations

STATEMENT B -Statement of Changes in Fund Balances

STATEMENT C -Statement of Financial Position

NOTES TO FINANCIAL STATEMENTS

PHOENIX MANOR SOCIETY
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2016

STATEMENT A

| | Operating Fund | Capital Asset Fund | Replacement Reserve Fund | Total 2016 | Total 2015 |
|--|-------------------|-----------------------|--------------------------------|-----------------|-----------------|
| REVENUES | | | | | |
| Tenant rent | \$ 156,630 | \$ - | \$ - | \$ 156,630 | \$ 133,901 |
| Insurance proceeds | - | - | - | - | 19,179 |
| Phoenix Foundation | 611 | - | - | 611 | 616 |
| Donations | 150 | - | - | 150 | - |
| Patronage dividend and interest | 99 | - | 285 | 384 | 451 |
| Members Dues | 35 | - | - | 35 | 35 |
| Disposition of capital assets | - | (902) | - | (902) | (1,518) |
| | <u>157,525</u> | <u>(902)</u> | <u>285</u> | <u>156,908</u> | <u>152,664</u> |
| EXPENDITURES | | | | | |
| Advertising | 730 | - | - | 730 | 1,281 |
| Amortization | - | 17,636 | - | 17,636 | 17,382 |
| Bookkeeping fees | 3,371 | - | - | 3,371 | 4,893 |
| Cable | 2,766 | - | - | 2,766 | 2,766 |
| Dues and fees | 175 | - | - | 175 | 398 |
| Electricity, water and sewer | 6,082 | - | - | 6,082 | 4,434 |
| Food | 20,135 | - | - | 20,135 | 18,976 |
| Heating and hot water | 2,416 | - | - | 2,416 | 3,178 |
| Insurance | 5,831 | - | - | 5,831 | 5,682 |
| Mortgage interest | 132 | - | - | 132 | 1,314 |
| Office supplies and service charges | 680 | - | - | 680 | 528 |
| Property taxes | 92 | - | - | 92 | 40 |
| Repairs and maintenance | 19,542 | - | - | 19,542 | 14,093 |
| Security | 459 | - | - | 459 | 441 |
| Service contracts, cleaning and gardening | 3,739 | - | - | 3,739 | 1,492 |
| Supplies | 706 | - | - | 706 | 684 |
| Telephone | 2,186 | - | - | 2,186 | 2,062 |
| Tenant entertainment | 746 | - | - | 746 | 714 |
| Travel and training | 594 | - | - | 594 | 680 |
| Wages and benefits | <u>65,999</u> | <u>-</u> | <u>-</u> | <u>65,999</u> | <u>69,121</u> |
| | <u>136,381</u> | <u>17,636</u> | <u>-</u> | <u>154,017</u> | <u>150,159</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | \$ 21,144 | \$ (18,538) | \$ 285 | \$ 2,891 | \$ 2,505 |

See accompanying notes to financial statements

PHOENIX MANOR SOCIETY
STATEMENT OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2016

STATEMENT B

| | Operating Fund | Capital Asset Fund | Replacement Reserve Fund (Note 1) | Total 2016 | Total 2015 |
|---|---------------------------|-------------------------------|--|-----------------------|-----------------------|
| BEGINNING BALANCE | \$ 6,734 | \$ 370,802 | \$ 60,456 | \$ 437,992 | \$ 419,638 |
| Excess (deficiency) of revenues over expenditures - Statement A | 21,144 | (18,538) | 285 | 2,891 | 2,505 |
| Interfund transfers | | | | | |
| Capital assets purchased | (7,213) | 7,213 | - | - | - |
| Replacement assets purchased | (1,771) | 1,771 | - | - | - |
| Principal payments on mortgage | | 23,044 | (23,044) | - | - |
| Transfer to replacement reserve fund | (9,360) | | 9,360 | - | - |
| Cash Transfers from Replacement Reserve | <u>4,099</u> | <u></u> | <u>(4,099)</u> | <u>-</u> | <u>-</u> |
| ENDING BALANCE | \$ 13,633 | \$ 384,292 | \$ 42,958 | \$ 440,883 | \$ 422,143 |

See accompanying notes to financial statements

PHOENIX MANOR SOCIETY
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2016

STATEMENT C

| | Operating Fund | Capital Asset Fund | Replacement Reserve Fund | Total 2016 | Total 2015 |
|--------------------------|-------------------|-----------------------|--------------------------------|-------------------|-------------------|
| ASSETS | | | | | |
| CURRENT ASSETS | | | | | |
| Cash | \$ 14,425 | \$ - | \$ - | \$ 14,425 | \$ 3,088 |
| Prepaid expenses | - | - | - | - | 4,457 |
| | <u>14,425</u> | <u>-</u> | <u>-</u> | <u>14,425</u> | <u>7,545</u> |
| INVESTMENTS - Note 1 | - | - | 42,958 | 42,958 | 60,457 |
| CAPITAL ASSETS - Notes 2 | - | <u>384,292</u> | <u>-</u> | <u>384,292</u> | <u>393,846</u> |
| | <u>\$ 14,425</u> | <u>\$ 384,292</u> | <u>\$ 42,958</u> | <u>\$ 441,675</u> | <u>\$ 461,848</u> |

LIABILITIES

| | | | | | |
|----------------------------|------------|----------|----------|------------|---------------|
| CURRENT LIABILITIES | | | | | |
| Accounts payable | \$ 792 | \$ - | \$ - | \$ 792 | \$ 811 |
| LONG-TERM DEBT | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>23,045</u> |
| | <u>792</u> | <u>-</u> | <u>-</u> | <u>792</u> | <u>23,856</u> |

FUND BALANCES

| | | | | | |
|------------------------------|------------------|-------------------|------------------|-------------------|-------------------|
| INVESTMENT IN CAPITAL ASSETS | - | 384,292 | - | 384,292 | 370,803 |
| UNRESTRICTED - Statement B | <u>13,633</u> | <u>-</u> | <u>42,958</u> | <u>56,591</u> | <u>67,189</u> |
| | <u>13,633</u> | <u>384,292</u> | <u>42,958</u> | <u>440,883</u> | <u>437,992</u> |
| | <u>\$ 14,425</u> | <u>\$ 384,292</u> | <u>\$ 42,958</u> | <u>\$ 441,675</u> | <u>\$ 461,848</u> |

APPROVED ON BEHALF OF THE

Jim Burch

_____, Director

See accompanying notes to financial statements

PHOENIX MANOR SOCIETY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

Note 1 INVESTMENTS

Investments comprise of loans receivable to the Capital Asset Fund and investments established for the Replacement Reserve Fund.

Replacement Reserve Fund

Is a Fund created to pay for major capital repairs to the Phoenix Manor Society.

| | 2016 | 2015 |
|---|------------------|------------------|
| Grand Forks District Savings Credit Union | | |
| Business savings account | \$ 10,499 | \$ 28,251 |
| One year term with interest at 0.65%, matures March 15, 2017 | <u>32,459</u> | <u>32,206</u> |
| | <u>\$ 42,958</u> | <u>\$ 60,457</u> |
| The changes in the replacement reserve fund consist of the following: | | |
| Balance, beginning of year | \$ 60,456 | \$ 55,186 |
| Add: Transfer from operating fund for the year | 9,360 | 9,360 |
| Interest income | 285 | 320 |
| Less: Transfers to operating fund | (4,099) | (4,408) |
| Credit Union mortgage principal payment | <u>(23,044)</u> | <u>-</u> |
| | <u>\$ 42,958</u> | <u>\$ 60,458</u> |
| Capital asset purchases for the year consists of: | | |
| Flooring | \$ 7,213 | \$ - |
| Dishwasher | 1,192 | - |
| Washing machine | 579 | - |
| Kitchen Cabinets | - | 3,860 |
| Range and Microwave | - | 1,122 |
| Upstairs Foyer TV | - | 150 |
| Dryer | - | 393 |
| Dishwasher | <u>-</u> | <u>705</u> |
| | <u>\$ 8,984</u> | <u>\$ 6,230</u> |

Note 2 CAPITAL ASSETS

| | Cost | Accumulated Amortization | Net Book Value | |
|-----------------------|-------------------|-----------------------------|-------------------|-------------------|
| | | | 2016 | 2015 |
| Land | \$ 65,300 | \$ - | \$ 65,300 | \$ 65,300 |
| Building | 560,890 | 251,314 | 309,576 | 318,242 |
| Furniture | 11,714 | 4,561 | 7,153 | 7,775 |
| Pavement and sidewalk | <u>6,654</u> | <u>4,391</u> | <u>2,263</u> | <u>2,529</u> |
| | <u>\$ 644,558</u> | <u>\$ 260,266</u> | <u>\$ 384,292</u> | <u>\$ 393,846</u> |

Grand Forks & District Housing Society
Boundary Lodge Assisted Living
Unit 300, 7130 9th Street
Grand Forks, BC V0H 1H4
(250) 443-0006
(250) 443-0015



RE: Tax Exemption for 2018
From: Boundary Lodge Assisted Living

Attention: Juliette Rhodes- Chief Financial Officer

Please find attached the 2018 Tax Exemption Application for Boundary Lodge Assisted Living. Please let me know if you require any further information.

Total 21 Pages including cover

Barbara Klein
Administrative Assistant
Boundary Lodge

2 of 2

The Corporation of the City of Grand Forks

Tax Exemption for 2018

APPLICATION FOR PERMISSIVE TAX EXEMPTION

Note: Applications must be received by July 31, 2017 at City Hall for consideration for tax exemption in the following year.

Name of Organization: Grand Forks & District Housing Society DBA: Boundary Lodge Assisted Living.

Mailing Address: 7130 9th Street, Unit 300

Grand Forks BC

V0H 1H4

Contact person & Title: Barbara Hein- Administrator

Telephone Number: 250-443-0006

Registered Charity: YES **Registration Number:** 87104 4764 RR 0001

PROPERTY DESCRIPTION FOR WHICH AN EXENPTION IS BEING CLAIMED:

Civic Address: 7130 9th Street

Legal Description: Plan 29781, Lot A, DL # 108, Land District 54

Folio Number: 210 00416.000

Is any part of the property used for non-charitable, non-philanthropic or for-profit purposes? - NO

Describe your organization. Include a short history of your organization and briefly describe its goals and objectives. (Attach a separate sheet if necessary):

In 2005 Grand Forks & District Housing Society partnered with BC Housing and Interior Health to manage and operate a 17 unit Assisted Living Facility with 24 hour care for those in need. Boundary Lodge Assisted Living employs 22 staff and has an exceptional Board of Directors with a common goal of providing affordable housing and care services for all individuals we support. Boundary Lodge is a Registered Charitable Society.

How does your organization benefit the community of Grand Forks?

Boundary Lodge is a great asset to our community, it offers affordable (funded) assisted living housing to individuals in the community. Boundary Lodge also provides nutritious Meals on Wheels Monday to Friday to individuals living in their own homes. These meals are delivered by our dedicated volunteer drivers.

Boundary Lodge also operates a community based Senior Connection Day program each week. This program is designed to meet the needs of individuals still residing in their own homes by providing social interaction, nutrition, and involvement with the current tenants in Boundary Lodge. Boundary Lodge is happy to offer a Respite room in our Lodge which allows individuals residing at home and family member's relief care when they require it. We provide 24 hour care with meals and qualified staff.


Authorized Signature

DOCUMENTATION REQUIRED

Copy of most current financial statements- Attached

Copy of the budget for the current & following year (if available) - Attached

11:08 AM

19/07/17

Accrual Basis

Grand Forks & District Housing Profit & Loss Budget Overview April 2017 through March 2018

| | Apr '17 - ... |
|--|---------------|
| Ordinary Income/Expense | |
| Income | |
| 4000 · TOTAL ASSISTED LIVING RECEIPTS | |
| 4010 · Interior Health Contributions | |
| 4040 · Senior connection program - IH | 10,319.80 |
| 4010 · Interior Health Contributions - Other | 362,411.66 |
| Total 4010 · Interior Health Contributions | 372,731.26 |
| 4110 · Tenant Contribution - IH | |
| 4120 · hospitality services | 131,176.50 |
| 4130 · Meals | |
| 4132 · Meals - tenants | 680.00 |
| 4133 · Meals Staff lunches | 912.00 |
| 4134 · Meals - seniors connection | 1,028.00 |
| 4135 · Guest Meals | 577.00 |
| 4136 · Meals on Wheels, receipts | 9,738.00 |
| Total 4130 · Meals | 12,935.00 |
| 4150 · Bottle Refund | 0.01 |
| Total 4110 · Tenant Contribution - IH | 144,111.51 |
| Total 4000 · TOTAL ASSISTED LIVING RECEIPTS | 516,842.77 |
| 4021 · SOC Donations | 50.00 |
| 4500 · TOTAL SHELTER RECEIPTS | |
| 4510 · BC Housing Contributions | |
| 4520 · BC housing subsidy payments | 42,780.00 |
| Total 4510 · BC Housing Contributions | 42,780.00 |
| 4610 · Tenant Contributions | |
| 4620 · tenant rent/shelter | 99,214.50 |
| 4630 · respite accomodation | 4,393.00 |
| 4640 · hydro surcharge | 0.00 |
| 4650 · cable repayable | 0.00 |
| Total 4610 · Tenant Contributions | 103,607.50 |
| Total 4500 · TOTAL SHELTER RECEIPTS | 146,387.50 |
| 4990 · donations received | 1,025.00 |
| 4992 · Interest | 6,368.26 |
| 4993 · IH Interest Earned | 732.81 |
| Total Income | 671,405.34 |
| Gross Profit | 671,405.34 |
| Expense | |
| Reconciliation Discrepancies | -761.37 |
| 5000 · TOTAL ASSISTED LIVING EXPENSES | |
| 5010 · Direct Care | |
| 5020 · Supplies, direct care | 991.15 |
| 5050 · Wages and contracts, direct car | |
| 5080 · ALW Worker | 215,683.36 |
| 5090 · Senior connections programme | 7,500.00 |
| Total 5050 · Wages and contracts, direct car | 223,183.36 |
| 5010 · Direct Care - Other | 196.19 |
| Total 5010 · Direct Care | 224,370.70 |

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19/07/17
Accrual Basis

Grand Forks & District Housing Profit & Loss Budget Overview April 2017 through March 2018

| | Apr '17 - ... |
|--|-------------------|
| 5910 · Payroll benefits | |
| 5920 · Payroll costs, CPP | 19,409.55 |
| 5930 · Payroll costs, EI | 11,400.99 |
| 5940 · WCB accrual | 6,311.24 |
| 5950 · Employee benefits package | 19,343.80 |
| 5960 · Vacation pay | 3,748.52 |
| 5970 · Paid time off | 30,439.77 |
| 5980 · RRSP expense | 11,041.59 |
| Total 5910 · Payroll benefits | 101,695.46 |
| Total 5000 · TOTAL ASSISTED LIVING EXPENSES | 326,066.16 |
| 5210 · TOTAL HOSPITALITY & ACCOMODATION | |
| 5220 · licenses , permits & Insurance | 1,170.35 |
| 5225 · Entertainment | 2,228.70 |
| 5227 · Craft & Activities Supplies | 606.04 |
| 5230 · Food costs | 52,739.51 |
| 5232 · Meals on Wheels | 300.00 |
| 5240 · minor equipment | 309.10 |
| 5260 · Supplies, accommodations | |
| 5262 · housekeeping/laundry supplies | 7,064.18 |
| 5264 · supplies (care component) | 289.04 |
| 5260 · Supplies, accommodations - Other | 194.17 |
| Total 5260 · Supplies, accommodations | 7,547.39 |
| 5280 · Wages & Contracts Hospitality | |
| 5282 · multi-service worker/chef | 67,383.14 |
| Total 5280 · Wages & Contracts Hospitality | 67,383.14 |
| Total 5210 · TOTAL HOSPITALITY & ACCOMODATION | 132,484.23 |
| 5310 · TOTAL ADMINISTRATION & OVERHEAD | |
| 5410 · Office overhead and supplies | |
| 5420 · bank service charges | 491.28 |
| 5450 · office overhead/supplies - iha | 5,636.32 |
| 5460 · telephone | 2,535.28 |
| 5410 · Office overhead and supplies - Other | 3,839.78 |
| Total 5410 · Office overhead and supplies | 12,504.56 |
| 5470 · Criminal Record Checks | 56.00 |
| 5510 · audit & legal, IHA | 9,670.25 |
| 5520 · education and development | 699.00 |
| 5530 · Travel & Meals | 772.70 |
| 5610 · Wage & Contracts, administratio | |
| 5620 · AL coordinator, admin | 54,999.88 |
| 5680 · clerical financial (iha) | 34,999.90 |
| Total 5610 · Wage & Contracts, administratio | 89,999.78 |
| Total 5310 · TOTAL ADMINISTRATION & OVERHEAD | 113,702.39 |
| 5790 · SOC Flowers | 120.00 |
| 6210 · Accommodation services | |
| 6220 · s/contracts (security) - bhc | 204.50 |
| Total 6210 · Accommodation services | 204.50 |

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19/07/17
Accrual Basis

Grand Forks & District Housing Profit & Loss Budget Overview April 2017 through March 2018

| | <u>Apr '17 - ...</u> |
|---|-------------------------|
| 6710 · TOTAL PROPERTY COSTS | |
| 6750 · Total maint & Repairs | |
| 6751 · Yard Maintenance | 42.04 |
| 6752 · Maint Contractors | 26,087.50 |
| 6754 · building repairs | 13,100.25 |
| 6756 · equipment maintenance | 6,185.35 |
| 6758 · repairs | 2,141.58 |
| 6760 · supplies (maintenance) | 4,808.42 |
| 6770 · Gardening | 169.05 |
| 6750 · Total maint & Repairs - Other | 122.06 |
| Total 6750 · Total maint & Repairs | <u>52,456.25</u> |
| 6790 · property tax and licenses | 51.61 |
| 6810 · utilities | |
| 6820 · sewer | 1,138.17 |
| 6830 · garbage pickup | |
| 6837 · Dump | 2.75 |
| 6830 · garbage pickup - Other | 2,324.74 |
| Total 6830 · garbage pickup | <u>2,327.49</u> |
| 6840 · gas | 11,187.79 |
| 6850 · hydro | 38,244.74 |
| 6860 · water | 1,004.60 |
| Total 6810 · utilities | <u>53,902.79</u> |
| 6815 · Cable | 1,113.10 |
| Total 6710 · TOTAL PROPERTY COSTS | <u>107,523.75</u> |
| Total Expense | <u>679,339.66</u> |
| Net Ordinary Income | <u>-7,933.32</u> |
| Other Income/Expense | |
| Other Income | |
| 4995 · RR Interest earned on Replacer | 264.07 |
| Total Other Income | <u>264.07</u> |
| Net Other Income | <u>264.07</u> |
| Net Income | <u><u>-7,669.25</u></u> |

GRAND FORKS AND DISTRICT HOUSING SOCIETY
(Operating as Boundary Lodge Assisted Living)
Financial Statements
Year Ended March 31, 2017

| | |
|-------------|-------------|
| Prepared By | Reviewed by |
| | |

GRAND FORKS AND DISTRICT HOUSING SOCIETY
(Operating as Boundary Lodge Assisted Living)
Index to Financial Statements
Year Ended March 31, 2017

INDEPENDENT AUDITOR'S REPORT

FINANCIAL STATEMENTS

| | Page |
|---|--------|
| Statement of Operations | 1 - 2 |
| Statement of Changes in Net Assets | 3 |
| Statement of Financial Position | 4 - 5 |
| Statement of Cash Flows | 6 |
| Notes to Financial Statements | 7 - 11 |
| BC Housing Financial Framework (Schedule I) | 11 |



KEMP HARVEY BURCH KIENTZ INC.

Chartered Professional Accountants

J.R. (Jim) Burch, FCPA, FCGA
Sylvia Burch, CPA, CGA
Sarah Kientz, BBA(App), CPA, CGA

T: 250.442.2121
kempharvey.com

INDEPENDENT AUDITOR'S REPORT

To the Members of Grand Forks and District Housing Society (Operating as Boundary Lodge Assisted Living)

We have audited the accompanying financial statements of Grand Forks and District Housing Society, (Operating as Boundary Lodge Assisted Living), which comprise the statement of financial position as at March 31, 2017 and the statements of operations, changes in net assets 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 accounting standards for not-for-profit organizations, 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.

Auditor's 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 about whether the financial statements are free from 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 the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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.

(continues)

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Independent Auditor's Report to the Members of Grand Forks and District Housing Society (continued)

Basis for Qualified Opinion

In accordance with the BC Housing operating agreement, the replacement capital assets purchased with BC Housing funds are expensed during the year instead of being capitalized and amortized over their useful life. Under Canadian accounting standards for not-for-profit organizations, all tangible capital assets should be accounted for by the same method, which in this case would result in them all being capitalized and amortized. The total replacement capital assets purchased during the year were \$13,100 which results in the net income being understated by \$13,100. It is not practical to quantify the effect of past purchases on the current year net income.

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Grand Forks and District Housing Society as at March 31, 2017, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Report on other Legal and Regulatory Matter

As required by the British Columbia Societies Act, we report that, in our opinion, the accounting principles in Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

Grand Forks, British Columbia

Kemp Harvey Burch Kientz Inc.
CHARTERED PROFESSIONAL ACCOUNTANTS

DRAFT FOR DISCUSSION PURPOSES ONLY

GRAND FORKS AND DISTRICT HOUSING SOCIETY

(Operating as Boundary Lodge Assisted Living)

Statement of Operations

For the Year Ended March 31, 2017

| | Society | Interior Health | BC Housing | Replacement Reserve | 2017 | 2016 |
|------------------------------------|---------|-----------------|------------|---------------------|------------|------------|
| REVENUE | | | | | | |
| Contract funding, Interior Health | \$ - | \$ 376,619 | \$ - | \$ - | \$ 376,619 | \$ 370,228 |
| Contract funding, BC Housing | - | - | 38,561 | - | 38,561 | 29,213 |
| Tenants | - | 131,857 | 99,215 | - | 231,072 | 253,581 |
| Other individuals | - | 12,291 | 4,393 | - | 16,684 | 19,257 |
| Interest and miscellaneous | - | 2,124 | 5,128 | 861 | 8,113 | 9,959 |
| Donations | 300 | 775 | - | - | 1,075 | 2,564 |
| | 300 | 523,666 | 147,997 | 861 | 672,124 | 684,802 |
| EXPENSES | | | | | | |
| Amortization | 189 | - | - | - | 189 | 527 |
| Audit | - | 6,419 | 3,251 | - | 9,670 | 9,687 |
| Bad debts | - | 1,938 | 56 | - | 1,094 | 2,567 |
| Donations | - | - | - | - | - | 2,000 |
| Food costs | - | 52,465 | - | - | 52,465 | 49,232 |
| General administration | 120 | 10,252 | 1,570 | - | 11,942 | 14,315 |
| Insurance & licenses | - | 3,914 | 610 | - | 4,524 | 3,974 |
| Maintenance, buildings | - | - | 13,107 | - | 13,107 | 16,060 |
| Maintenance, equipment | - | 1,109 | - | - | 1,109 | 3,824 |
| Maintenance, grounds | - | - | 29,200 | - | 29,200 | 32,392 |
| Maintenance, replacement reserve | - | - | - | 13,100 | 13,100 | - |
| Meals and entertainment | - | 3,001 | - | - | 3,001 | 4,458 |
| Other supplies | - | 1,187 | - | - | 1,187 | 943 |
| Program, Seniors connections | - | 6,949 | - | - | 6,949 | 8,673 |
| Property taxes | - | - | 52 | - | 52 | - |
| Service contracts | - | - | 225 | - | 225 | 245 |
| Staff development | - | 699 | - | - | 699 | 671 |
| Supplies, laundry and housekeeping | - | 7,547 | - | - | 7,547 | 8,594 |
| Utilities | - | - | 53,873 | - | 53,873 | 51,960 |
| Wages, administrative | - | 72,816 | 13,970 | - | 86,786 | 91,123 |

(continues)

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See accompanying notes to financial statements

Prep _____ Added _____ Approved _____

GRAND FORKS AND DISTRICT HOUSING SOCIETY
(Operating as Boundary Lodge Assisted Living)
Statement of Operations (continued)
For the Year Ended March 31, 2017

| | Society | Interior Health | BC Housing | Replacement Reserve | 2017 | 2016 |
|--------------------------------------|---------|-----------------|------------|---------------------|------------|-----------|
| Wages, direct & non-direct care | - | 320,241 | - | - | 320,241 | 294,901 |
| Wages, hospitality & accommodations | - | 65,044 | - | - | 65,044 | 64,107 |
| | 309 | 552,681 | 115,914 | 13,100 | 682,004 | 660,253 |
| OPERATING SURPLUS (DEFICIT) | (9) | (29,015) | 31,383 | (12,239) | (9,880) | 24,549 |
| ESTIMATED RENT SUBSIDY ADJUSTMENT | - | - | - | - | - | 56 |
| ACCUMULATED SURPLUS (DEFICIT) | \$ (9) | \$ (29,015) | \$ 31,383 | \$ (12,239) | \$ (9,880) | \$ 24,605 |

GRAND FORKS AND DISTRICT HOUSING SOCIETY
 (Operating as Boundary Lodge Assisted Living)
 Statement of Changes in Net Assets
 Year Ended March 31, 2017

| | Society | Interior Health | BC Housing | Replacement Reserve | 2017 | 2016 |
|---------------------------------------|----------|-----------------|------------|---------------------|------------|------------|
| NET ASSETS - BEGINNING OF YEAR | | | | | | |
| As previously reported | \$ 1,450 | \$ 182,451 | \$ 356,100 | \$ 104,686 | \$ 644,687 | \$ 622,313 |
| Prior period adjustment (Note 3) | - | - | 2,231 | - | 2,231 | - |
| As restated | 1,450 | 182,451 | 358,331 | 104,686 | 646,918 | 622,313 |
| Operating surplus (deficit) | (9) | (29,015) | 31,383 | (12,239) | (9,880) | 24,605 |
| Replacement reserve provision | - | - | (15,000) | 15,000 | - | - |
| NET ASSETS - END OF YEAR | \$ 1,441 | \$ 153,436 | \$ 374,714 | \$ 107,447 | \$ 637,038 | \$ 646,918 |

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 See accompanying notes to financial statements

Prep _____ Added _____ Approved _____
 Page 3

GRAND FORKS AND DISTRICT HOUSING SOCIETY

(Operating as Boundary Lodge Assisted Living)

Statement of Financial Position

March 31, 2017

| | Society | Interior Health | BC Housing | Replacement Reserve | 2017 | 2016 |
|---|----------|-----------------|------------|---------------------|------------|------------|
| ASSETS | | | | | | |
| CURRENT | | | | | | |
| Cash | \$ 5,218 | \$ 148 | \$ 13,052 | \$ - | \$ 18,418 | \$ 23,698 |
| Accounts receivable | - | 4,102 | - | - | 4,102 | 1,680 |
| Inventory (Note 2) | - | 5,629 | - | - | 5,629 | 4,746 |
| Goods and services tax recoverable | - | - | 1,768 | - | 1,768 | 3,090 |
| Prepaid expenses | - | - | - | - | - | 3,354 |
| Interfund receivable (payable) | (5,196) | 376 | (4,828) | (8) | - | - |
| | 22 | 10,255 | 19,848 | (8) | 29,917 | 36,568 |
| TANGIBLE CAPITAL ASSETS (Note 4) | 1,419 | - | - | - | 1,419 | 1,607 |
| LONG TERM INVESTMENTS (Note 5) | - | 171,527 | 369,989 | 107,455 | 652,971 | 653,286 |
| | \$ 1,441 | \$ 185,782 | \$ 389,637 | \$ 107,447 | \$ 684,307 | \$ 691,461 |

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See accompanying notes to financial statements

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GRAND FORKS AND DISTRICT HOUSING SOCIETY

(Operating as Boundary Lodge Assisted Living)

Statement of Financial Position

March 31, 2017

| | Society | Interior Health | BC Housing | Replacement Reserve | 2017 | 2016 |
|---------------------------------------|----------|-----------------|------------|---------------------|------------|------------|
| LIABILITIES AND NET ASSETS | | | | | | |
| CURRENT | | | | | | |
| Accounts payable | \$ - | \$ 7,055 | \$ 6,608 | \$ - | \$ 13,663 | \$ 13,696 |
| Wages payable | - | 20,528 | - | - | 20,528 | 12,887 |
| Employee deductions payable | - | 4,763 | - | - | 4,763 | 10,893 |
| Unearned revenues | - | - | 3,565 | - | 3,565 | 2,817 |
| | - | 32,346 | 10,173 | - | 42,519 | 40,293 |
| SECURITY DEPOSITS | | | | | | |
| | - | - | 4,750 | - | 4,750 | 4,250 |
| | - | 32,346 | 14,923 | - | 47,269 | 44,543 |
| NET ASSETS | | | | | | |
| Unrestricted | 1,441 | - | - | - | 1,441 | 1,449 |
| Restricted, Interior Health Authority | - | 153,436 | - | - | 153,436 | 182,451 |
| Restricted, BC Housing | - | - | 374,714 | - | 374,714 | 358,331 |
| Restricted, Replacement reserve | - | - | - | 107,447 | 107,447 | 104,687 |
| | 1,441 | 153,436 | 374,714 | 107,447 | 637,038 | 646,918 |
| | \$ 1,441 | \$ 185,782 | \$ 389,637 | \$ 107,447 | \$ 684,307 | \$ 691,461 |

COMMITMENTS (Note 6)

ON BEHALF OF THE BOARD

Director

Director

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See accompanying notes to financial statements

Prep _____ Added _____ Approved _____

16 of 21

GRAND FORKS AND DISTRICT HOUSING SOCIETY

(Operating as Boundary Lodge Assisted Living)

Statement of Cash Flows

Year Ended March 31, 2017

| | Society | Interior Health | BC Housing | Replacement Reserve | 2017 | 2016 |
|---|----------|-----------------|------------|---------------------|------------|------------|
| OPERATING ACTIVITIES | | | | | | |
| Cash receipts from contributions | \$ 300 | \$ 519,064 | \$ 142,973 | \$ - | \$ 662,337 | \$ 676,690 |
| Cash paid to suppliers and employees | (120) | (548,767) | (115,879) | (19,100) | (677,866) | (658,083) |
| Interest received | - | 2,124 | 5,128 | 860 | 8,112 | 9,960 |
| Goods and services tax | - | - | 1,322 | - | 1,322 | 385 |
| Cash flow from operating activities | 180 | (27,579) | 33,544 | (12,240) | (6,095) | 28,952 |
| INVESTING ACTIVITY | | | | | | |
| Investments and restricted cash | - | 27,955 | (23,384) | (4,056) | 315 | (104,375) |
| FINANCING ACTIVITIES | | | | | | |
| Interfund receivable (payable) | - | (276) | (920) | 1,296 | - | - |
| Transfers between funds | - | - | (15,000) | 15,000 | - | - |
| Security deposits received | - | - | 500 | - | 500 | 250 |
| Cash flow from (used by) financing activities | - | (376) | (15,420) | 16,296 | 500 | 250 |
| INCREASE (DECREASE) IN CASH FLOW | 180 | - | (5,460) | - | (5,280) | (75,173) |
| Cash - beginning of year | 5,038 | 148 | 18,512 | - | 23,698 | 98,871 |
| CASH - END OF YEAR | 5,218 | 148 | 13,052 | - | 18,418 | 23,698 |
| CASH CONSISTS OF: | | | | | | |
| Cash | \$ 5,218 | \$ 148 | \$ 13,052 | \$ - | \$ 18,418 | \$ 23,698 |

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See accompanying notes to financial statements

Prep _____ Added _____ Approved _____

GRAND FORKS AND DISTRICT HOUSING SOCIETY

(Operating as Boundary Lodge Assisted Living)

Notes to Financial Statements

March 31, 2017

1. PURPOSE OF THE SOCIETY

Grand Forks and District Housing Society (the "Society") is a not-for-profit organization incorporated under the Societies Act of British Columbia. The Society is a registered charity and is exempt from the payment of income taxes under the Income Tax Act.

The Society operates to provide low cost, specialized housing to seniors. It has one project "Boundary Lodge Assisted Living", operating in partnership with BC Housing and Interior Health Authority.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPFO).

Fund accounting

Grand Forks and District Housing Society follows the restricted fund method of accounting for contributions.

The Society fund accounts for activities outside of the contracts with Interior Health and BC Housing.

The Interior Health Fund accounts for program delivery and administrative activities relating to Boundary Lodge Assisted Living care activities funded by Interior Health.

The BC Housing Fund accounts for facility operations, maintenance and administrative activities relating to the BC Housing operating agreement for the Boundary Lodge Assisted Living facility.

The Replacement Reserve Fund accounts for assets, liabilities and expenditures related to assets under the BC Housing operating agreement.

Revenue recognition

Restricted contributions unrelated to the Interior Health or BC Housing contracts are recognized as revenue of the Society Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Unrestricted contributions are recognized as revenue of the Society Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Tenant rent is recognized as revenue of the appropriate fund on the first day of the month the revenue is earned.

Other individual revenue is recognized when the services have been provided.

Payments received in advance, are recorded as unearned revenues until services are provided.

Contributions received for the Replacement Reserve Fund are reported as contributions in the BC Housing fund and as interfund transfers to the Replacement Reserve Fund.

Interest income earned is recognized as revenue of the appropriate restricted fund when earned, or in the case of non-redeemable term deposits, when received.

(continues)

GRAND FORKS AND DISTRICT HOUSING SOCIETY
(Operating as Boundary Lodge Assisted Living)
Notes to Financial Statements
March 31, 2017

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. The Society subsequently measures its financial instruments at amortized cost, and test for impairment at each reporting date. Transaction costs on the acquisition, sale or issue of financial instruments are expensed when incurred.

Financial assets measured at amortized cost include cash, term deposits and accounts receivable.

Financial liabilities measured at amortized cost are accounts payable.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates. Areas of estimation include doubtful accounts, replacement cost of inventories and useful lives of tangible capital assets.

Restricted cash & investments

Investments, which consist primarily of term deposits with original maturities at date of purchase of twelve months or more, are carried at cost.

Inventory

Inventory of food and kitchen supplies is valued at the lower of cost or replacement value, with the cost being determined on a specific item basis.

Tangible capital assets

Tangible capital assets are stated at cost or deemed cost less accumulated amortization. Tangible capital assets are amortized over their estimated useful lives on a straight-line basis at the following rates and methods:

| | | |
|---------------------------------|---------|----------------------|
| Kitchen & maintenance equipment | 5 years | straight-line method |
| Computer & office equipment | 3 years | straight-line method |

The Society regularly reviews its tangible capital assets to eliminate obsolete items. Tangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Estimates of useful lives of tangible capital assets are reviewed each year and adjusted on a prospective basis, if needed.

Contributed services

The operations of the organization depend on both the contribution of time by volunteers and donated materials from various sources. The fair value of donated materials and services cannot be reasonably determined and are therefore not reflected in these financial statements.

(continues)

GRAND FORKS AND DISTRICT HOUSING SOCIETY**(Operating as Boundary Lodge Assisted Living)****Notes to Financial Statements****March 31, 2017****2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**Allocation of expenses

The Society has entered into two contracts, one with Interior Health Authority and one with BC Housing. There are a number of expenses that are common to both contracts. These expenses include auditing fees, insurance, administrative wages and general administration costs. These expenses are allocated according to approved budgets plus a CPI increase of 1.6%.

3. PRIOR PERIOD ADJUSTMENT

The 2016 financial statements have been restated to reflect adjustments made as a result of a BC Housing Financial Review of the year ending March 31, 2016 of the Society, dated September 21, 2016. The net effect is that the accumulated surplus of operating fund was understated by \$2,231.

4. TANGIBLE CAPITAL ASSETS

| | Cost | Accumulated amortization | 2017 Net book value | 2016 Net book value |
|---------------------------------|-----------------|-----------------------------|---------------------------|---------------------------|
| Kitchen & maintenance equipment | \$ 3,396 | 1,979 | \$ 1,417 | \$ 1,607 |
| Computer & office equipment | 5,617 | 5,617 | - | - |
| | <u>\$ 9,013</u> | <u>\$ 7,596</u> | <u>\$ 1,417</u> | <u>\$ 1,607</u> |

GRAND FORKS AND DISTRICT HOUSING SOCIETY
(Operating as Boundary Lodge Assisted Living)
Notes to Financial Statements
March 31, 2017

5. INVESTMENTS AND RESTRICTED CASH

| | 2017 | 2016 |
|--|-------------------|-------------------|
| Savings account, Tenant security deposits | \$ 4,750 | 4,250 |
| 18 month non-redeemable term, matures February 10, 2018, interest at 1.2% | 130,723 | 129,757 |
| 5 year non-redeemable term, matures July 7, 2019, interest at 2.25% | 61,765 | 60,403 |
| 5 year non-redeemable term, matures March 3, 2021, interest at 1.65% | 58,504 | 57,552 |
| 18 month non-redeemable term, matures March 3, 2018, interest at 1.2% | 56,338 | 55,917 |
| 18 month non-redeemable term, matures September 3, 2017, interest at 1.15% | 54,924 | 54,298 |
| 5 year non-redeemable term, matures June 27, 2019, interest at 2.25% | 52,282 | 51,128 |
| 3 year non-redeemable term, matures July 7, 2017, interest at 1.75% | 51,770 | 50,877 |
| 18 month non-redeemable term, matures May 16, 2017, interest at 1.2% | 50,578 | 50,000 |
| 1 year redeemable term, matures August 19, 2017, interest at 0.65% | 11,941 | 11,864 |
| 1 year redeemable term, matures August 19, 2017, interest at 0.65% | 11,941 | 11,864 |
| Redeemed February 2017 | - | 11,977 |
| Savings account, replacement reserve | 107,455 | 103,399 |
| | \$ 652,971 | \$ 653,286 |

All accounts and term deposits are held at the Grand Forks Credit Union.

Under the terms of the agreement with BC Housing, the Replacement Reserve account is to be added to in the amount determined by the budget provision per annum plus interest earned. In accordance with the agreement, these funds along with the accumulated interest are held in a separate account at the Grand Forks Credit Union and is insured by the Credit Union Insurance Corporation. The Replacement Reserve Funds may only be used for capital asset repairs and replacements with the approval of BC Housing.

6. COMMITMENTS

As at May 08, 2009, the Society entered into a lease agreement for the "Boundary Lodge" facility for the nominal fee of \$1. The lease expires when both parties consent to it, in writing.

7. ECONOMIC DEPENDENCE

The care and rent funding are dependent on the renewal of the contracts with Interior Health Authority and BC Housing. The contract with Interior Health Authority ends November 30, 2020. The contract with BC Housing is renewed on a yearly basis.

GRAND FORKS AND DISTRICT HOUSING SOCIETY*(Operating as Boundary Lodge Assisted Living)***Notes to Financial Statements****March 31, 2017****8. FINANCIAL INSTRUMENTS**

The Society is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Society's risk exposure and concentration as of March 31, 2017.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Society is exposed to credit risk from accounts receivable and investments in term deposits. The credit risk from tenants not paying is not considered to be significant. The term deposits are held at a reputable financial institution and the risk of non-performance is considered to be remote.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Society is exposed to this risk mainly in respect of its receipt of funds from provincial government funding and and tenant contributions.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. The Society is exposed to interest rate risk primarily through changing interest rates in relation to its term deposits and manages this risk by varying the length of the terms.

9. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.