



The Corporation of the City of Grand Forks
Regular Meeting
AGENDA

Meeting #: R-2018-10
Date: Tuesday, May 22, 2018, 7:00 pm
Location: 7217 - 4th Street, City Hall Council Chambers

Pages

1. CALL TO ORDER

2. ADOPTION OF AGENDA

- a. Adopt agenda
May 22, 2018, Regular Meeting agenda

Recommendation

THAT Council adopts the May 22, 2018, Regular Meeting agenda as presented.

3. MINUTES

- a. Adopt minutes - Special to go In-Camera
May 7, 2018, Special to go In-Camera Meeting minutes

4 - 7

Recommendation

THAT Council adopts the May 7, 2018, Special to go In-Camera Meeting minutes as presented.

- b. Adopt minutes - Regular
May 7, 2018, Regular Meeting minutes

8 - 20

Recommendation

THAT Council adopts the May 7, 2018, Regular Meeting minutes as presented.

4. REGISTERED PETITIONS AND DELEGATIONS

- a. Proposed Community Center Study Update
Community Futures Boundary & Area D Director

5. UNFINISHED BUSINESS

6. REPORTS, QUESTIONS AND INQUIRIES FROM MEMBERS OF COUNCIL

- a. Written Reports of Council
Corporate Officer's Report

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Recommendation

THAT all written reports of Council submitted to the May 22, 2018, Regular Meeting be received.

- b. Appointments of Rep and Alternate Rep to RDKB Board
Councillor Butler

Recommendation

THAT Council reconsiders their appointments of rep and alternate rep to the RDKB Board.

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

- a. Verbal Report - RDKB Representative
Corporate Officer's Report

22 - 22

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

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

- a. 2017 Statement of Financial Information (SOFI)
Chief Financial Officer

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Recommendation

THAT Council receives the 2017 Statement of Financial Information Report;

AND FURTHER THAT Council accepts and approves the statements and schedules included in the 2017 Statement of Financial Information, as presented.

9. REQUESTS ARISING FROM CORRESPONDENCE

10. INFORMATION ITEMS

- a. Boundary Museum Society
Letter of gratitude for 2018 Fee for Service Agreement

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- b. P. Gillett
Letter of suggestions for colored crosswalks downtown

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- c. Ministry of Education
Correspondence regarding the new Premier's Awards for Excellence in Education

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11. BYLAWS

12. LATE ITEMS

13. QUESTIONS FROM THE PUBLIC AND THE MEDIA

14. ADJOURNMENT



**The Corporation of the City of Grand Forks
Special to go In-Camera Meeting of Council
MINUTES**

Meeting #: SP-2018-08
Date: Monday, May 7, 2018, 1:00 pm
Location: 7217 - 4th Street, City Hall Council Chambers

Present: Mayor Frank Konrad
Councillor Julia Butler
Councillor Chris Hammett
Councillor Neil Krog
Councillor Christine Thompson
Councillor Beverley Tripp

Absent: Councillor Colleen Ross (with notice)

Staff: Diane Heinrich - Chief Administrative Officer / Corporate Officer
Daniel Drexler - Deputy Corporate Officer

GALLERY

1. CALL TO ORDER

Mayor Konrad called the Special To Go In-Camera Meeting to order at 1:00 pm.

2. IN-CAMERA RESOLUTION

a. Adopt Resolution as per Section 90

Brief discussion ensued and the agenda was amended to include Section 90 (1) (e) and Section 90 (2) (b).

Moved by: Thompson

Seconded by: Tripp

THAT Council convenes an In-Camera Meeting as outlined under Section 90 of the Community Charter to discuss matters in a closed meeting which are subject to Section 90 (1)

(l) discussions with municipal officers and employees respecting municipal objectives, measures and progress reports for the purposes of preparing an annual report under section 98 [annual municipal report];

BE IT FURTHER RESOLVED THAT persons, other than members, officers, or other persons to whom Council may deem necessary to conduct City business, will be excluded from the In-Camera Meeting.

Amended

Amendment:

Moved by: Butler

Seconded by: Tripp

THAT the resolution be amended to include Section 90 (1)

(e) the acquisition, disposition or expropriation of land or improvements, if the council considers that disclosure could reasonably be expected to harm the interests of the municipality;

and Section 90 (2)

(b) the consideration of information received and held in confidence relating to negotiations between the municipality and a provincial government or the federal government or both, or between a provincial government or the federal government or both and a third party.

Carried

Moved by: Thompson

Seconded by: Tripp

THAT Council convenes an In-Camera Meeting as outlined under Section 90 of the Community Charter to discuss matters in a closed meeting which are subject to Section 90 (1)

(e) the acquisition, disposition or expropriation of land or improvements, if the council considers that disclosure could reasonably be expected to harm the interests of the municipality;

(l) discussions with municipal officers and employees respecting municipal objectives, measures and progress reports for the purposes of preparing an annual report under section 98 [*annual municipal report*];

and Section 90 (2)

(b) the consideration of information received and held in confidence relating to negotiations between the municipality and a provincial government or the federal government or both, or between a provincial government or the federal government or both and a third party.

BE IT FURTHER RESOLVED THAT persons, other than members, officers, or other persons to whom Council may deem necessary to conduct City business, will be excluded from the In-Camera Meeting.

Carried

3. LATE ITEMS

4. ADJOURNMENT

The Special to go In-Camera Meeting was adjourned at 1:02 pm.

Moved by: Butler

Seconded by: Tripp

THAT the Special to go In-Camera Meeting be adjourned at 1:02 pm.

Carried

Mayor Frank Konrad

Deputy Corporate Officer - Daniel Drexler

DRAFT



The Corporation of the City of Grand Forks
Regular Meeting of Council
MINUTES

Meeting #: R-2018-09
Date: Monday, May 7, 2018, 7:00 pm
Location: 7217 - 4th Street, City Hall Council Chambers

Present: Mayor Frank Konrad
Councillor Julia Butler
Councillor Chris Hammett
Councillor Neil Krog
Councillor Christine Thompson
Councillor Beverley Tripp

Absent: Councillor Colleen Ross (with notice)

Staff: Diane Heinrich - Chief Administrative Officer / Corporate Officer
Daniel Drexler - Deputy Corporate Officer
Juliette Rhodes - Chief Financial Officer
Cavan Gates - Deputy Manager of Operations & Sustainability
David Bruce - Manager of Inspection & Bylaw Services

GALLERY

1. CALL TO ORDER

Mayor Konrad called the May 7, 2018, Regular Meeting to order at 7:00 pm.

2. ADOPTION OF AGENDA

a. Adopt agenda

May 7, 2018, Regular Meeting agenda

Brief discussion ensued and the agenda was amended to include items

12.a. Audited Financial Statements - Chief Financial Officer

12.b. Reconsideration - Licence of Occupation and Zoning Compliance for Grand Forks Wildlife Association Rifle Range - Development and Engineering

Resolution #: R144/18/05/07

Moved by: Butler

Seconded by: Tripp

THAT the agenda be amended to include items

12.a. Audited Financial Statements - Chief Financial Officer

12.b. Reconsideration - Licence of Occupation and Zoning Compliance for Grand Forks Wildlife Association Rifle Range - Development and Engineering

Carried

Resolution #: R145/18/05/07

Moved by: Butler

Seconded by: Tripp

THAT Council adopts the May 7, 2018, Regular Meeting agenda as amended.

Carried

3. MINUTES

a. Adopt minutes - Special to go In-Camera

April 23, 2018, Special to go In-Camera Meeting minutes

Resolution #: R146/18/05/07

Moved by: Thompson

Seconded by: Krog

THAT Council adopts the April 23, 2018, Special to go In-Camera Meeting minutes as presented.

Carried

b. Adopt minutes - Regular

April 23, 2018, Regular Meeting minutes

Brief discussion ensued and resolution #R134/18/04/23 was amended to show

Moved by: Butler

Seconded by: Tripp

via a housekeeping change.

Resolution #: R147/18/05/07

Moved by: Tripp

Seconded by: Thompson

THAT Council adopts the April 23, 2018, Regular Meeting minutes as amended.

Carried

4. REGISTERED PETITIONS AND DELEGATIONS

5. UNFINISHED BUSINESS

6. REPORTS, QUESTIONS AND INQUIRIES FROM MEMBERS OF COUNCIL

a. Written Reports of Council

Corporate Officer's Report

Councillor Thompson is withdrawing her motion as the RCMP is continuing to work on a solution regarding further RCMP members.

Councillor Butler spoke regarding:

- locks for baseball diamond dugouts - the Deputy Manager of Operations advised that staff will be installing locks within the next few weeks
- communications with baseball leagues
- AKBLG and related elections

Resolution #: R148/18/05/07

Moved by: Krog

Seconded by: Hammett

THAT all written reports of Council submitted to the May 7, 2018, Regular Meeting be received.

Carried

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

a. Verbal Report - RDKB Representative

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 gave an update regarding:

- RDKB Board meeting - Dan Derby explained new measures and changes coming from the province regarding emergency services, people must take care of their own assets re: sandbagging
- BCDC meeting - TOTA presentation - working with CFDC and Destination BC regarding new guides. Also working with Telus regarding data from travelers and visitors for analysis and marketing
- BC Transit meeting - general discussions regarding fares and possible partnerships - more information to come

Councillor Butler presented a Notice of Motion regarding the reconsideration of the appointment for the RDKB and IHA board representative and alternate for the City.

Resolution #: R149/18/05/07

Moved by: Thompson

Seconded by: Krog

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

Carried

8. RECOMMENDATIONS FROM STAFF FOR DECISIONS

- a. Sewer Phasing Plan Draft Report
Development and Engineering

Resolution #: R150/18/05/07

Moved by: Butler

Seconded by: Thompson

THAT Council adopts the Sewer Phasing Plan report.

Carried

- b. Request for Waiving Development Fees
Development and Engineering

Discussion ensued regarding:

- possible waiving of DCC fees - not supported by Council
- burden on tax payers of Grand Forks
- potential bylaw would require further review with staff
- possible impact on future BC Housing related projects and discussions
- property taxes for the property

- split the original motion into two separate motions

Resolution #: R151/18/05/07

Moved by: Hammett

Seconded by: Tripp

THAT Council considers suspending Development Cost Charges and waiving Building Permit and water/sewer connection inspection fees for the BC Housing development at Lot 1, District Lot 380 SDYD Plan KAP85777.

Opposed (5): Konrad, Butler, Hammett, Thompson, and Tripp

Defeated

Resolution #: R152/18/05/07

Moved by: Thompson

Seconded by: Krog

THAT Council directs staff to initiate development of a Development Cost Reduction Bylaw to enable reduction of Development Cost Charges for future eligible developments.

Carried

c. James Donaldson Park Accessibility Upgrades

Development and Engineering

Councillor Hammett recused herself for the item from 7:27 pm until 7:28 pm due to her involvement with the GFI.

Resolution #: R153/18/05/07

Moved by: Butler

Seconded by: Thompson

THAT Council approves the Grand Forks International Baseball (GFI) Tournament Organizing Committee undertaking accessibility improvements to James Donaldson Park;

AND FURTHER THAT Council approves in-kind contributions of labour and materials, if necessary for completion of the project, to a maximum contribution of \$4,000.00.

Carried

- d. Service Sustainability Assessment Tool
Corporate / Administration

Brief discussion ensued regarding planning a future workshop regarding the SSA Tool potentially after the Committee of the Whole in June.

Resolution #: R154/18/05/07

Moved by: Hammett

Seconded by: Thompson

THAT Council adopts the Service Sustainability Assessment Tool as a reporting tool for use towards determining the City's performance measurements.

Carried

- e. Tree Policy
Outside Works

Discussion ensued regarding:

- wildlife tree committee - delegated by the province to perform training and assessments of persons wanting to become tree assessors
- possibility to include questions presented at the Committee of the Whole after further review from staff
- possible inclusion of value of natural assets in conjunction with disposition of property
- possible tree replacement ratios
- Tree Management procedures to be created with Policy as a guide

Resolution #: R155/18/05/07

Moved by: Hammett

Seconded by: Krog

THAT Council adopts Urban Forest Policy #1105.

Opposed (2): Butler, and Tripp

Carried

9. REQUESTS ARISING FROM CORRESPONDENCE

10. INFORMATION ITEMS

a. Quarter 1 2018 Financials

Chief Financial Officer

Resolution #: R156/18/05/07

Moved by: Hammett

Seconded by: Krog

THAT Council receives for information the memo from the Chief Financial Officer regarding the Quarter 1 2018 Financials.

Carried

b. Citizens for Safe Technology

Thank you letter regarding UBCM Microcell Resolution

Resolution #: R157/18/05/07

Moved by: Tripp

Seconded by: Krog

THAT Council receives for information the letter of thank you on behalf of Citizens for Safe Technology regarding the UBCM Microcell Resolution.

Carried

- c. Ministry of Forests, Lands, Natural Resource Operations and Rural Development

Letter of proposal to adopt Saddle Mountain as official name for an unnamed peak east of Saddle Lake Regional Park

Discussion ensued regarding:

- location of peak in question
- possibly already named "Hardy Mountain"
- "Saddle Mountain" may already be in use close to Nakusp

Resolution #: R158/18/05/07

Moved by: Hammett

Seconded by: Thompson

THAT Council determines to approve the proposed name of 'Saddle Mountain' to the unnamed peak east of Saddle Lake Regional Park and west of Grand Forks in Area D and directs staff to advise the BC Geographical Names Office of the City's approval.

Opposed (1): Tripp

Carried

- d. RDKB - Kettle River Watershed Authority

Letter of appreciation for funding support for Outreach Program. Council has previously approved the \$15,000 in the Financial Plan and the funds are scheduled to the RDKB remittance.

Resolution #: R159/18/05/07

Moved by: Krog

Seconded by: Tripp

THAT Council receives for information the letter of appreciation for funding support from the RDKB - Kettle River Watershed Authority.

Carried

- e. GFI Organizing Committee

Letter of improvements to James Donaldson Park

Councillor Hammett recused herself for the item from 7:49 pm to 7:50 pm due to her involvement with the GFI.

Resolution #: R160/18/05/07

Moved by: Thompson

Seconded by: Krog

THAT Council receives for information a letter of improvements as per Grand Forks International Organizing Committee to James Donaldson Park.

Carried

11. BYLAWS

- a. Bylaw 2046 - 2018 Tax Rates

Chief Financial Officer

Resolution #: R161/18/05/07

Moved by: Thompson

Seconded by: Hammett

THAT Council gives final reading to the 2018 Tax Rates Bylaw, No. 2046.

Carried

- b. Bylaw 2047 – Freedom of Information and Protection of Privacy Update
Corporate Services

Resolution #: R162/18/05/07

Moved by: Thompson

Seconded by: Hammett

THAT Council gives final reading of the proposed Freedom of Information and Protection of Privacy Bylaw No. 2047.

Carried

- c. Bylaw 2048 – Records and Information Management Program Bylaw update

Corporate Services

Resolution #: R163/18/05/07

Moved by: Thompson

Seconded by: Hammett

THAT Council gives final reading of the proposed Records and Information Management Program Bylaw No. 2048.

Carried

12. LATE ITEMS

- a. Audited Financial Statements
Chief Financial Officer

Resolution #: R162/18/05/07

Moved by: Thompson

Seconded by: Tripp

THAT Council approves the 2017 Audited Financial Statements as presented.

Carried

- b. Licence of Occupation and Zoning Compliance for Grand Forks Wildlife Association Rifle Range

Development and Engineering

Mayor Konrad brought back to the table Item 8.b. from the April 23, 2018 Regular Meeting for further discussion and reconsideration.

Discussion ensued regarding:

- proposal to proceed as originally proposed and not as a temporary permit
- serves many organizations in town
- restorative work has already been done
- future plans of the organization
- well organized and maintained site

Resolution #: R163/18/05/07

Moved by: Tripp

Seconded by: Hammett

THAT Council receives the report on the requested Licence of Occupation;

AND FURTHER THAT Council directs staff to prepare the Licence of Occupation for the Grand Forks Wildlife Association for a rifle and trap range on the property legally described as Portion of District Lot 495 shown on Plan B2093 SDYD excluding plans B5146 B5147 B6314 7267 27381 KAP61265 KAP64475 KAP67245 & KAP67367.

Carried

13. QUESTIONS FROM THE PUBLIC AND THE MEDIA

Kate Saylor, Grand Forks Gazette inquired regarding the waiving of DCC's on previous habitat for humanity property - The Chief Administrative Officer advised that staff would have to do a bit of research to present a definitive answer.

Les Johnson, GFTV - inquired regarding the direct response line for the province regarding flooding emergencies - The Mayor read out the number as it was presented to him at the RDKB meetings.

Joanie Kalanj, liaison for GFSS students, spoke regarding education, eco tourism, youth, environmental concerns, and passions. She also inquired regarding the process of appearing as a delegation and communications with Council in general - the Chief Administrative Officer explained the process and agenda deadlines.

Ms. Kalanj was also advised about the environmentally appropriate approaches that are used by a very eco sensitive city staff.

14. ADJOURNMENT

The May 7, 2018, Regular Meeting was adjourned at 8:07 pm.

Resolution #: R164/18/05/07

Moved by: Hammett

Seconded by: Krog

The May 7, 2018, Regular Meeting be adjourned at 8:07 pm.

Carried

Mayor Frank Konrad

Deputy Corporate Officer - Daniel
Drexler

Request for Decision



To: Regular Meeting
From: **Procedure Bylaw / Corporate Services**
Date: May 22, 2018
Subject: Reports, Questions and Inquiries from the Members of Council
Recommendation: **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

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



Community Engagement

- Members of Council may ask questions, seek clarification and report on issues.

Policy/Legislation

Procedure Bylaw No. 1946, 2013

Recommendation

THAT all written reports submitted by members of Council be received.

Options

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

Request for Decision



To: Regular Meeting
From: **Procedure Bylaw / Corporate Services**
Date: May 22, 2018
Subject: Report – from the Council's Representative to the Regional District of Kootenay Boundary
Recommendation: **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

General

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

Strategic Impact



Community Engagement

- Information sharing with members of Council and the Public regarding regional issues.

Policy/Legislation

Procedure Bylaw No. 1946, 2013

Recommendation

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

Options

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

Request for Decision



To: Regular Meeting
From: Chief Financial Officer
Date: May 22, 2018
Subject: 2017 Statement of Financial Information (SOFI)
Recommendation: **RESOLVED that Council receives the 2017 Statement of Financial Information Report and FURTHER that Council accepts and approves the statements and schedules included in the 2017 Statement of Financial Information, as presented.**

Background

The *Financial Information Act* requires municipalities to submit the previous year's audited financial statements and certain additional schedules and statements to the Ministry of Community, Sport and Cultural Development by June 30 of each year. The SOFI package requires approval by Council prior to submission, and must be made available to the public by June 30, 2018.

The required schedules and statements are included in the attached 2017 Statement of Financial Information (SOFI) Report, and include the following disclosures:

- Remuneration and expenses paid to or on behalf of elected officials

- Remuneration in excess of \$75,000 and expenses paid to or on behalf of those employees, plus consolidated totals of remuneration and expenses paid to other employees

- Payments to suppliers in excess of \$25,000, plus a consolidated total of payments to all other suppliers.

- Grant payments in excess of \$25,000.

The Audited Financial Statements included in the SOFI report were approved by Council on May 7, 2018.

Benefits or Impacts

General

Preparation of an annual Statement of Financial Information is a mandatory requirement of the Financial Information Act.

Strategic Impact



Fiscal Responsibility

Compliance with legislative requirements for financial reporting and disclosure.

Policy/Legislation

*Financial Information Act and Financial Information Regulations
Community Charter, Section 168(1)*

Attachments

2017 Statement of Financial Information Report

Recommendation

RESOLVED that Council receives the 2017 Statement of Financial Information Report and

FURTHER that Council accepts and approves the statements and schedules included in the 2017 Statement of Financial Information, as presented.

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:	CFO - 2017 SOFI report.docx
Attachments:	- 2017 SOFI Report.pdf
Final Approval Date:	May 9, 2018

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

Diane Heinrich - May 9, 2018 - 3:41 PM



Settle down.

**THE CORPORATION OF
THE CITY OF GRAND FORKS**

2017 STATEMENT OF FINANCIAL INFORMATION

THE CORPORATION OF THE CITY OF GRAND FORKS
Statement of Financial Information
Fiscal Year Ended December 31, 2017

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Reconciliation of Supplier Payments

THE CORPORATION OF THE CITY OF GRAND FORKS
Statement of Financial Information
Fiscal Year Ended December 31, 2017

STATEMENT OF FINANCIAL INFORMATION APPROVAL

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

Frank Konrad, Mayor
On behalf of Council

Date: _____

Juliette Rhodes, CPA, CGA
Chief Financial Officer

Date: _____

THE CORPORATION OF THE CITY OF GRAND FORKS

Statement of Financial Information

Fiscal Year Ended December 31, 2017

MANAGEMENT REPORT

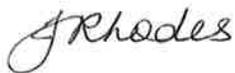
The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with generally accepted accounting principles, and the integrity and objectivity of these statements are management's responsibility. Management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

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

The Mayor and Council are responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for reviewing and approving the audited financial statements and supplementary schedules contained in this Statement of Financial Information.

The external auditors, *KH Burch Kientz Inc.*, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review and evaluation of the corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of The Corporation of the City of Grand Forks



Juliette Rhodes
Chief Financial Officer

May 8, 2018

Financial Statements of

THE CORPORATION OF THE CITY OF GRAND FORKS

For the Year Ended December 31, 2017

THE CORPORATION OF THE CITY OF GRAND FORKS
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For the Year Ended December 31, 2017

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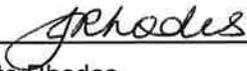
THE CORPORATION OF THE CITY OF GRAND FORKS

Management Report

Management is responsible for the preparation of the accompanying financial statements. The financial statements have been prepared in accordance with the accounting principles disclosed in note 2 to the financial statements, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management has established and maintained a system of internal accounting controls which are designed to provide reasonable assurance that assets are safeguarded, transactions are authorized and recorded properly, and reliable financial information is produced.

The independent external auditors, KH Burch Kientz Inc., have conducted an independent examination in accordance with Canadian auditing standards and expressed their opinion in the accompanying report.



Juliette Rhodes

Chief Financial Officer



KH BURCH KIENTZ INC.

Chartered Professional Accountants

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

T: 250.442.2121
www.kempharvey.com

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of The Corporation of the City of Grand Forks

We have audited the accompanying financial statements of The Corporation of the City of Grand Forks, which comprise the statement of financial position as at December 31, 2017 and the statements of operations and accumulated surplus, changes in net financial 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 public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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 audit opinion.

Opinion

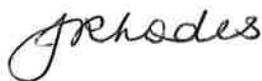
In our opinion, the financial statements present fairly, in all material respects, the financial position of The Corporation of the City of Grand Forks as at December 31, 2017 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Grand Forks, British Columbia
May 7, 2018

KH Burch Kientz Inc.
CHARTERED PROFESSIONAL ACCOUNTANTS

THE CORPORATION OF THE CITY OF GRAND FORKS
Statement of Financial Position

As at December 31	2017	2016
Financial Assets		
Cash (note 3)	\$ 11,232,934	\$ 9,807,500
Accounts receivable (note 5)	2,581,974	2,299,569
Municipal Finance Authority deposit (note 6)	31,269	30,671
Inventories for resale	16,127	40,435
Land held for resale	211,036	211,036
Lease receivable (note 7)	92,858	114,532
	<u>14,166,198</u>	<u>12,503,743</u>
Liabilities		
Accounts payable and accrued liabilities (note 8)	1,682,291	1,317,638
Employee future benefits (note 9)	320,381	338,504
Deferred revenues (note 10)	468,036	333,344
Temporary loan (note 11)	1,372,794	1,246,589
Development cost charges (note 12)	526,437	515,399
Long-term debt (note 13)	2,158,533	2,438,571
	<u>6,528,472</u>	<u>6,190,045</u>
Net financial assets	7,637,726	6,313,698
Non-financial assets		
Prepaid expenses	193,428	228,789
Inventory of parts and supplies	112,164	149,866
Tangible capital assets (note 14)	28,510,664	27,306,367
	<u>28,816,256</u>	<u>27,685,022</u>
Accumulated surplus (note 15)	\$ 36,453,982	\$ 33,998,720



Juliette Rhodes, CPA, CGA
 Chief Financial Officer



Frank Konrad
 Mayor, City of Grand Forks

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

CORPORATION OF THE CITY OF GRAND FORKS
Statement of Operations and Accumulated Surplus

<i>For the year ended December 31</i>	2017 Budget	2017 Actual	2016 Actual
Revenue			
Property taxation (note 16)	\$ 3,977,813	\$ 3,974,380	\$ 3,772,935
Sales of services (note 17)	7,264,188	7,524,444	6,920,108
Other revenues (note 18)	636,168	782,919	736,055
Government transfers (note 19)	4,845,997	2,123,322	946,450
Contributions from others	55,413	159,700	17,190
Interest income	101,500	149,373	101,376
Investment income on sinking fund	-	29,978	32,060
Gain on disposal of tangible capital assets	-	7,200	239,726
	<u>16,881,079</u>	<u>14,751,316</u>	<u>12,765,900</u>
Expenses			
General government	1,182,590	1,138,176	1,201,042
Protective services	928,111	930,464	789,860
Environmental health services	220,300	218,292	170,029
Public health and welfare	94,202	79,663	60,501
Planning and development	564,333	388,270	392,577
Transportation services	1,196,464	1,033,216	960,103
Recreation and cultural services	1,038,968	829,352	875,316
Public real estate	255,832	257,406	229,447
Electrical services	4,162,066	4,085,016	3,880,431
Water services	814,413	720,476	811,180
Wastewater services	720,547	717,674	644,533
Debt interest	120,786	122,894	120,510
Amortization	1,859,889	1,775,155	1,640,444
	<u>13,158,501</u>	<u>12,296,054</u>	<u>11,775,973</u>
Annual Surplus	3,722,578	2,455,262	989,927
Accumulated surplus, beginning of year	<u>33,998,720</u>	<u>33,998,720</u>	<u>33,008,793</u>
Accumulated surplus, end of year	<u>\$ 37,721,298</u>	<u>\$ 36,453,982</u>	<u>\$ 33,998,720</u>

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

CORPORATION OF THE CITY OF GRAND FORKS
Statement of Changes in Net Financial Assets

<i>For the year ended December 31</i>	2017 Budget	2017 Actual	2016 Actual
Annual Surplus	\$ 3,722,578	\$ 2,455,262	\$ 989,927
Acquisition of tangible capital assets	(8,702,250)	(2,982,952)	(1,329,363)
Amortization of tangible capital assets	1,859,889	1,775,155	1,640,444
Gain on sale of assets	-	(7,200)	(239,726)
Proceeds from sale of assets	-	10,700	243,408
Net change in prepaid expenses and supplies inventory	-	73,063	(33,577)
Increase in Net Financial Assets	(3,119,783)	1,324,028	1,271,113
Net Financial Assets, beginning of year	6,313,698	6,313,698	5,042,585
Net Financial Assets, end of year	\$ 3,193,915	\$ 7,637,726	\$ 6,313,698

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

CORPORATION OF THE CITY OF GRAND FORKS
Statement of Cash Flow

<i>For the year ended December 31</i>	2017	2016
Operating transactions		
Annual surplus	\$ 2,455,262	\$ 989,927
Adjustment for non-cash items		
Amortization	1,775,155	1,640,444
Gain on disposal of tangible capital assets	(7,200)	(239,726)
Decrease (increase) in prepaid expenses	35,362	(64,134)
Decrease in supplies inventory	37,701	30,556
 (Increase) decrease in assets		
Accounts receivable	(282,404)	246,282
Lease receivable	21,674	20,711
MFA deposits	(598)	(834)
Inventories for resale	24,309	(209,701)
 Increase (decrease) in liabilities		
Accounts payable and accrued liabilities	364,652	(153,765)
Deferred revenue	134,692	(443)
Employee future benefits	(18,123)	(54,507)
Deferred development cost charges	11,037	5,253
	<u>4,551,519</u>	<u>2,210,063</u>
Capital transactions		
Acquisition of tangible capital assets	(2,982,952)	(1,329,363)
Proceeds on disposal of tangible capital assets	10,700	243,408
	<u>(2,972,252)</u>	<u>(1,085,955)</u>
Financing transactions		
Proceeds from borrowing	188,534	722,518
Repayment of short-term debt	(62,329)	-
Repayment of long-term debt	(251,630)	(230,101)
Actuarial adjustments on long term debt	(28,408)	(22,995)
	<u>(153,833)</u>	<u>469,422</u>
 Net increase in cash	 1,425,434	 1,593,530
Cash, beginning of year	9,807,500	8,213,970
Cash, end of year	\$ 11,232,934	\$ 9,807,500

The accompanying notes are an integral part of these financial statements

THE CORPORATION OF THE CITY OF GRAND FORKS

Notes to the Financial Statements

For the year ended December 31, 2017

The notes to the financial statements are an integral part of these statements. They explain the significant accounting and reporting policies and the principles that form the basis of these financial statements, as well as providing supplementary information and explanations which cannot be conveniently integrated into the statements.

1. Nature of Entity

The City was incorporated in 1897 under the Municipal Act (now a combination of the Community Charter and the Local Government Act), a statute of the Province of British Columbia. Its principal activities include the provision of local government services to the residents of the incorporated area. These services include protective, community planning, transportation, recreational, solid waste collection, water, wastewater and electrical services.

2. Significant Accounting Policies

Basis of Presentation

The financial statements are the responsibility of and are prepared by management in accordance with Canadian Public Sector Accounting Standards and prescribed by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada.

The City's operations and resources are segregated into various funds for accounting and financial reporting purposes, with each fund treated as a separate entity with responsibility for the assets allocated to it. Inter-fund transactions and balances have been eliminated in the preparation of these financial statements.

The City's funds are classified as follows:

i) Operating Funds

These funds include the general, electrical, water, and wastewater operations of the City, and are used to record the operating costs associated with providing those services.

ii) Capital Funds

The capital funds record the acquisition costs of various capital assets and financing related to these assets. They include the general, electrical, water, and wastewater capital funds.

iii) Reserve Funds

Under the Community Charter, City Council may, by bylaw, establish reserve funds for specific purposes. Money in a reserve fund and the interest earned thereon must be used only for the purpose for which the fund was established. If the amount in a reserve fund exceeds the amount required, City Council may, by bylaw, transfer all or part of the balance to another reserve.

iv) Trust Funds

These funds hold cash assets that must be used for specific purposes and/or beneficiaries according to agreements or legislated requirements. The City administers trust funds for its Employee Assistance Program, Slag Remediation, and Cemetery Care Fund. In accordance with public sector accounting standards, trust funds administered by the City are not included in the City's financial statements, other than as disclosed in Note 21.

Budget Figures

The budget figures are from the 5-Year Financial Plan Bylaw, No. 2036 which was adopted on April 10, 2017. Subsequent budget amendments adopted by Council have not been included in these financial statements.

THE CORPORATION OF THE CITY OF GRAND FORKS

Notes to the Financial Statements

For the year ended December 31, 2017

Revenue Recognition

Taxation revenues are recorded upon issuance of the annual property tax notices in May. Revenues from the sale of services and user fees are recognized when the service or product is provided by the City. Franchise and other revenues are recorded as they are earned and measurable. Amounts that have been received in advance of services being rendered are recorded as deferred revenue until the City fulfills its obligations related to the provision of those services.

Transfers from other governments are recognized as revenue in the period that the transfer is authorized, eligibility criteria have been met, and a reasonable estimate of the amount can be made. If transfer agreements contain stipulations that would give rise to obligations which meet the definition of a liability, revenue is deferred and recognized as the stipulations are met.

Investment income is recorded on the accrual basis and recognized when earned.

Deferred Revenue

Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue. The associated revenue is recognized in the year in which it is used for the specified purpose.

Expenses

Expenses are generally recognized as they are incurred based upon receipt of the goods and services and/or a legal obligation to pay is established.

Financial Instruments

The City's financial instruments consist of cash, deposits, accounts receivable, accounts payable and accrued liabilities, and short and long-term debt.

Inventories for Resale

Inventories for resale consist of aviation fuel which is held at the lower of historical and replacement cost, using a weighted average basis.

Land Held For Resale

Land held for resale is recorded at cost, including transaction fees directly attributable to the acquisition and improvements to prepare the land for sale. Donated land for resale has been recorded at a nominal value where its historical value is unknown.

Lease Receivable

Leases receivable are initially recorded at cost. Valuation allowances are made when collection is in doubt. Interest revenue in relation to the lease is recorded at the time it is received..

Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, water or sediment of a chemical, organic or radioactive material or live organism that exceeds the maximum acceptable concentrations under an environmental standard. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

- i. an environmental standard exists;
- ii. contamination exceeds the environmental standard;
- iii. the City is directly responsible or accepts responsibility, and a reasonable estimate of the amount can be made.

THE CORPORATION OF THE CITY OF GRAND FORKS
Notes to the Financial Statements

For the year ended December 31, 2017

The liability includes costs directly attributable to remediation activities including post remediation operations, maintenance and monitoring.

Inventory of Parts and Supplies

Inventories held for consumption include materials and repair parts held for use by the electrical utility, fuel for consumption and other items used in operations, and are valued at the lower of cost or net realizable value.

Tangible Capital Assets

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset, but excluding interest. The cost of tangible capital assets is amortized on a straight-line basis over the estimated useful life of the asset as follows:

General Capital Fund	Estimated Useful Life
Land	Not amortized
Land Improvements	20 - 50 years
Buildings	40 - 50 years
Engineering Structures	10 - 50 years
Machinery & Equipment	3 - 25 years
Vehicles	8 - 40 years
Electrical System Capital Fund	
Electrical infrastructure	5 - 40 years
Water System Capital Fund	
Water infrastructure	10 - 50 years
Wastewater System Capital Fund	
Wastewater infrastructure	10 - 50 years

Donated tangible capital assets are recorded at their fair value at the date of receipt.

Work in progress, which represents capital projects under construction but not yet completed, is not amortized until construction is complete and the asset is available for productive use.

Long-Term Debt

Outstanding long-term debt is reported net of applicable sinking fund balances.

Debt Charges

Interest on debt is charged to current operations. Interest charges are accrued for the period from the date of the latest interest payment to the end of the year.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the reported amounts of revenues and expenses during the financial reporting period. Significant areas requiring the use of estimates include the determination of accrued payroll liabilities and employee future benefits, tangible capital asset useful lives and amortization expense, and provisions for contingencies. Actual results could differ from management's best estimates as additional information becomes available in the future.

THE CORPORATION OF THE CITY OF GRAND FORKS
Notes to the Financial Statements

For the year ended December 31, 2017

3. Cash

Cash is comprised of unrestricted cash for operations and restricted cash for reserve funds and deferred development cost charges which are held in segregated accounts.

	2017	2016
Restricted cash		
Statutory Reserves	\$ 6,637,989	\$ 5,449,614
Restricted Revenues (see Note 12)	<u>526,437</u>	<u>515,399</u>
	<u>7,164,426</u>	5,965,013
Unrestricted cash	<u>4,068,508</u>	3,842,487
Total cash	<u>\$ 11,232,934</u>	<u>\$ 9,807,500</u>

4. Operating Line of Credit

The City has an operating line of credit with Grand Forks Credit Union for an authorized amount of \$2,000,000, bearing interest at the base lending rate less 0.5%. At December 31, 2017, the balance outstanding on the operating line of credit was nil (2016 - nil).

5. Accounts Receivable

Accounts receivable are recorded net of allowances and comprise the following:

	2017	2016
Property taxes	\$ 844,956	\$ 770,397
Utility accounts receivable	1,373,347	1,342,982
Due from other governments	308,356	36,344
Trade and other receivables	<u>55,315</u>	<u>149,846</u>
	<u>\$ 2,581,974</u>	<u>\$ 2,299,569</u>

6. Municipal Finance Authority Debt Reserve Fund

The Municipal Finance Authority provides capital funding for regional districts and their member municipalities through the issuance of debenture debt. The Debt Reserve Fund established by the Municipal Finance Authority is security held in trust to meet its obligations to debenture holders.

Municipalities sharing in the proceeds of a debt issue are required to contribute certain amounts to the debt reserve fund in the form of cash withheld from the loan proceeds and a non-interest bearing demand note. Monies paid into the Debt Reserve Fund are obligations of the Municipal Finance Authority and are refunded, with interest, upon maturity of the debt.

Only the cash portion of MFA deposits is included as a financial asset. The demand notes are contingent in nature and not reflected in the financial statements.

THE CORPORATION OF THE CITY OF GRAND FORKS
Notes to the Financial Statements

For the year ended December 31, 2017

The details of the cash deposits and demand notes at year end are as follows:

	Demand Notes	Cash Deposits	2017	2016
General Fund	\$ 28,501	\$ 7,299	\$ 35,800	\$ 35,660
Wastewater Fund	52,184	23,970	76,154	75,697
	\$ 80,685	\$ 31,269	\$ 111,954	\$ 111,357

7. Lease Receivable

The City has entered into a long-term capital lease agreement with the Regional District of Kootenay Boundary for the lease of a building and lands. The term of the agreement is 12 years commencing August 1, 2010, with annual payments of \$27,000 including interest at 4.65%. Interest of \$5,326 (2016 - \$6,289) was received during the year.

8. Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities comprise the following:

	2017	2016
Wages and benefits	\$ 441,220	\$ 465,942
Trade payables	1,059,342	762,655
Other taxing authorities	169,149	74,891
Accrued interest	12,580	14,150
	\$ 1,682,291	\$1,317,638

9. Employee Future Benefits

The City provides sick leave and certain other benefits to its unionized employees upon retirement. The liabilities and expenses for post-employment sick leave benefits are recognized in the financial statements in the period in which they are earned, and as at the end of 2017 are fully accrued to the level of the employees' current accumulated entitlement. These amounts will require funding in future accounting periods as cash payments are made to employees retiring from service.

Expenses for management sick time are not accrued, but recognized at the time they are paid.

10. Deferred Revenues

The City records deferred revenue for funds received in advance of services being rendered. These amounts are shown as liabilities until the services are rendered or related costs are incurred.

THE CORPORATION OF THE CITY OF GRAND FORKS
Notes to the Financial Statements

For the year ended December 31, 2017

Deferred Revenues

	Balance, Beginning of Year	Contributions Received	Revenue Earned	Balance, End of Year
Prepaid taxes	257,890	276,213	(257,890)	276,213
Prepaid utilities	36,697	45,427	(36,697)	45,427
Library maintenance contract	27,735	13,000	(9,177)	31,558
Victim assistance	-	16,657	(16,657)	-
Grants	-	2,116,213	(2,080,485)	35,728
Deposits and other	11,022	69,060	(972)	79,110
	333,344	2,536,570	(2,401,878)	468,036

11. Temporary Loan

In 2012, the City completed the approval process for two long-term loans of up to \$1,300,000 and \$4,200,000 with the Municipal Finance Authority for the capital funding of emergency water supply for fire flow protection and renewal of road, water, and wastewater infrastructure.

The City passed temporary borrowing bylaws for these loans, authorizing interim financing with the Municipal Financing Authority up to the total amount of the loans. These interim loans are demand, non-revolving loans, bearing daily interest at a floating rate which is currently at approximately 1.9% per annum. As security, the City has issued promissory notes which require the repayment of principal by September 30, 2019, should the interim loans not be converted to long-term debt prior to that date.

	Authorized Amount	Balance, Beginning of Year	Principal Repayment	Additional Drawdown	Balance End of Year	Interest Payments	
						2017	2016
Bylaw 1950	\$ 1,300,000	370,719	(18,536)	-	352,183	5,726	5,146
Bylaw 1998	\$ 4,200,000	875,870	(43,793)	188,534	1,020,611	13,627	12,160
	\$ 5,500,000	1,246,589	(62,329)	188,534	1,372,794	19,353	17,306

12. Deferred Development Cost Charges (DCCs)

Pursuant to the provisions of the Local Government Act, development cost charges are held in separate reserve funds for the purpose for which the charges have been imposed. When the related costs are incurred, the DCCs are recognized as revenue. Due to the restrictive nature of these funds, they are shown as liabilities.

	2017	2016
Balance, beginning of year	\$ 515,399	\$ 510,146
Contributions from developers	4,812	-
Interest on investments	6,226	5,253
Balance, end of year	\$ 526,437	\$ 515,399

THE CORPORATION OF THE CITY OF GRAND FORKS
Notes to the Financial Statements

For the year ended December 31, 2017

The balance of deferred development cost charges comprises the following:

	2017	2016
Water development cost charges	\$ 187,277	\$ 182,628
Wastewater development cost charges	336,693	330,333
Parkland development cost charges	<u>2,467</u>	<u>2,438</u>
	<u>\$ 526,437</u>	<u>\$515,399</u>

13. Long-Term Debt

The City has financed certain capital expenditures by means of long-term debenture debt obtained from the Municipal Finance Authority (MFA) through the Regional District of Kootenay Boundary. These loans range in term from ten to twenty years, with maturity dates from 2019 to 2033. The terms of the loan agreement require the City to provide security in the form of demand notes payable to the MFA and to deposit cash representing 1% of the gross proceeds into a debt reserve fund (see note 6).

The City has also funded the purchase of assets through the MFA's equipment financing program, which takes the place of the former MFA leasing program. This debt consists of a five-year loan payable in monthly installments at a variable interest rate based on the monthly Canadian Dealer Offered Rate. The City has signed a promissory note payable to the MFA as security for this loan.

	Current Interest Rate	Term	Maturity	Balance, Beginning of Year	Payments of Principal	Actuarial Adjustment	Balance, End of Year
General capital fund							
Roads							
Bylaw 1863; MFA Issue #106	4.13%	10 yrs	2019	\$ 171,072	\$ 41,646	\$ 13,157	\$ 116,269
Roads - NW 79th							
Bylaw 1887; MFA Issue #112	3.73%	15 yrs	2025	46,812	3,496	927	42,389
Sewer capital Fund							
Ruckle Lift Station							
Bylaw 1498; MFA Issue #70	2.30%	20 yrs	2019	42,211	6,495	6,957	28,759
City Park Lift Station							
Bylaw 1873; MFA Issue #126	3.85%	20 yrs	2033	1,572,744	59,000	7,367	1,506,377
Long term loan financing				<u>\$ 1,832,839</u>	<u>\$ 110,637</u>	<u>\$ 28,408</u>	<u>\$ 1,693,794</u>
Equipment financing							
2015 Cobra Ladder Truck							
MFA Loan #0001-0	1.94%	5 yrs	2021	\$ 605,732	\$ 140,993	-	464,739
Total Long Term Debt				<u>\$ 2,438,571</u>	<u>\$ 251,630</u>	<u>\$ 28,408</u>	<u>\$ 2,158,533</u>

THE CORPORATION OF THE CITY OF GRAND FORKS
Notes to the Financial Statements

For the year ended December 31, 2017

The estimated requirements for future repayments of principal on existing debt for the next five years are as follows:

	2018	2019	2020	2021	2022
General Fund	\$ 45,141	\$ 45,141	\$ 3,496	\$ 3,496	\$ 3,496
Sewer Fund	65,495	65,495	59,000	59,000	59,000
Equipment Financing	141,068	144,030	147,118	32,523	-
	\$ 251,704	\$ 254,666	\$ 209,614	\$ 95,019	\$ 62,496

14. Tangible Capital Assets

Tangible capital assets consist of the following:

	Net Book Value 2017	Net Book Value 2016
General Capital Fund		
Land	\$ 1,672,841	\$ 1,672,841
Land improvements	398,234	418,423
Buildings	2,908,463	3,055,348
Machinery and equipment	766,416	949,867
Engineering structures	8,221,448	8,828,623
Storm structures	15,172	16,065
Protective services vehicles	1,221,730	1,306,343
Public works vehicles	792,399	917,820
Assets under construction	552,886	13,506
	16,549,589	17,178,836
Water Utility		
Plant and equipment	4,152,066	3,976,967
Assets under construction	733,418	819,807
	4,885,484	4,796,774
Electrical Utility		
Plant and equipment	996,179	830,950
Assets under construction	651,375	323,731
	1,647,554	1,154,681
Wastewater Utility		
Plant and equipment	3,903,849	4,069,060
Assets under construction	1,524,188	107,016
	5,428,037	4,176,076
Total Tangible Capital Assets	\$ 28,510,664	\$ 27,306,367

THE CORPORATION OF THE CITY OF GRAND FORKS
Notes to the Financial Statements

For the year ended December 31, 2017

15. Accumulated surplus comprises the following:

	2017	2016
Operating Fund	\$ 5,296,365	\$ 5,902,648
Statutory Reserves		
Capital	4,221,839	2,507,400
Community works gas tax	606,204	396,407
Slag sales	529,716	594,737
Equipment replacement	326,439	482,242
Land sales	250,698	262,894
Water capital	97,645	98,000
Electrical capital	50,011	56,622
Climate action	38,959	31,505
Wastewater capital	16,248	30,000
Cash in lieu of parking	4,191	4,144
	<u>\$ 6,141,950</u>	<u>\$ 4,463,951</u>
Non-Statutory Reserves		
Election reserve	25,000	5,000
Fire department - EOC reserve	11,330	5,913
	<u>\$ 36,330</u>	<u>\$ 10,913</u>
Investment in Non-Financial Assets		
Investment in capital assets	24,979,337	23,621,208
	<u>\$ 36,453,982</u>	<u>\$ 33,998,720</u>

16. Property Tax Revenues

Municipal taxation revenues comprise the following:

	2017	2016
Property taxes	\$ 3,693,713	\$ 3,411,083
Parcel and frontage taxes	161,484	240,762
1% utilities tax	102,534	106,223
Grants and payments in lieu of taxes	16,649	14,867
	<u>\$ 3,974,380</u>	<u>\$ 3,772,935</u>

THE CORPORATION OF THE CITY OF GRAND FORKS
Notes to the Financial Statements

For the year ended December 31, 2017

17. Sale of Services

	2017	2016
Electrical utility user fees	\$ 5,141,344	\$4,619,292
Water utility user fees	910,387	892,888
Wastewater utility user fees	887,342	870,526
Slag sales	215,208	208,964
Solid waste collection	233,845	206,550
Campground fees	59,107	60,491
Cemetery	36,196	20,314
Airport (net of cost of fuel sold)	28,778	31,511
Sundry and other	12,237	9,572
	<u>\$ 7,524,444</u>	<u>\$ 6,920,108</u>

18. Other Revenues

	2017	2016
Fire district recoveries	\$ 226,179	\$ 226,650
Provincial fire and emergency recoveries	127,759	-
Penalties and interest	111,765	102,935
Leases and rentals	105,919	120,834
Donations and grants	58,464	70,300
Licences and permits	58,488	53,287
Franchise fees	54,049	60,963
Other recoveries	29,847	70,400
Other revenues	10,449	30,686
	<u>\$ 782,919</u>	<u>\$ 736,055</u>

19. Government Transfers

In 2017 the City received and recorded the following transfers from other governments:

	2017	2016
Operating transfers		
Federal	\$ 100,000	\$ 97,475
Provincial	579,856	540,667
	<u>\$ 679,856</u>	<u>\$ 638,142</u>
Capital transfers		
Federal	\$ 222,942	\$ 253,210
Provincial	1,220,524	55,098
	<u>\$ 1,443,466</u>	<u>\$ 308,308</u>
Total government transfers	<u>\$ 2,123,322</u>	<u>\$ 946,450</u>

THE CORPORATION OF THE CITY OF GRAND FORKS
Notes to the Financial Statements

For the year ended December 31, 2017

20. Reconciliation to Budget

The following reconciles the balanced statutory budget adopted by Council on April 10, 2017 with the budgeted surplus reported on the statement of operations and accumulated surplus:

Budget surplus as per the statement of operations and accumulated surplus		\$ 3,722,578
Add:	Budgeted amortization expense	1,859,889
	Budgeted transfer from reserves	2,005,788
	Debt proceeds	1,428,784
Subtract:	Debt principal repayments	(314,789)
	Tangible capital asset expenditures	(8,702,250)
		<hr/>
Surplus as per Financial Plan Bylaw No. 2036		<u>\$ -</u>

21. Trust Funds

Funds held in trust and administered by The City, which are not included in these consolidated financial statements, include the following:

	2017	2016
Fund Balance		
Cemetery Care Fund	\$ 160,722	\$ 152,673
Employee Assistance Program	8,115	8,825
Slag Remediation Trust	<u>20,185</u>	<u>9,907</u>
	<u>\$ 189,022</u>	<u>\$ 171,405</u>

22. Liability for Contaminated Sites

Management has prepared an inventory of sites that are no longer in productive use. These sites have been evaluated by management to be at low risk of contamination exceeding applicable environmental standards which would require remediation. Therefore, no liability has been recognized and included in these financial statements.

23. Contingent Liabilities

Regional District of Kootenay Boundary

Under the provisions of the *Local Government Act*, Regional District debt is a direct, joint and several liability of the Regional District and each member municipality including the City of Grand Forks. The loan agreements with the Municipal Finance Authority provide that if at any time the scheduled payments provided for in the agreements are not sufficient to meet the Authority's obligation with respect to such borrowing, the resulting deficiency becomes the liability of the member municipalities.

Legal Actions

The City is currently engaged in certain legal actions, the outcome of which is not determinable at this time. Accordingly, no provision has been made in the accounts for these actions. The amount of loss, if any, arising from these actions will be recorded in the accounts in the period in which the loss is realized.

THE CORPORATION OF THE CITY OF GRAND FORKS

Notes to the Financial Statements

For the year ended December 31, 2017

Pension Liability

The City and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2016, the plan has about 193,000 active members and approximately 90,000 retired members. Active members include approximately 38,000 contributors from local governments.

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

The most recent valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rates remained unchanged.

The City of Grand Forks paid \$280,464 (2016 - \$274,612) for employer contributions to the plan in fiscal 2017.

The next valuation will be as at December 31, 2018, with results available in 2019.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

24. Future Accounting Changes

PS 2200 - Related Party Disclosures

This new section defines a related party and establishes disclosure requirements for related party transactions. Disclosure of information about related party transactions and their underlying relationship is required when such transactions have occurred at a value other than that which would have taken place with unrelated parties. This section applies to fiscal years beginning on or after April 1, 2017, with early adoption permitted.

PS 3210 - Assets

This new section provides guidance for applying the definition of assets set out in Financial Statement Concepts, Section PS 1000, and establishes general disclosure standards for assets. Disclosure of information about the major categories of assets that are not recognized is required. When an asset is not recognized because a reasonable estimate of the amount involved cannot be made, the reason(s) for this should be disclosed. This Section applies to fiscal years beginning on or after April 1, 2017, with early adoption permitted.

THE CORPORATION OF THE CITY OF GRAND FORKS

Notes to the Financial Statements

For the year ended December 31, 2017

PS 3320 - Contingent Assets

This section defines and establishes disclosure standards for contingent assets. Contingent assets are possible assets arising from existing conditions or situations involving uncertainty, which will ultimately be resolved when one or more future events, not wholly within the public sector entity's control, occur or fail to occur. Resolution of the uncertainty will confirm the existence or non-existence of the asset. This standard applies to fiscal years beginning on or after April 1, 2017, with early adoption permitted.

PS 3380 - Contractual Rights

Contractual rights are rights to economic resources arising from contracts or agreements that will result in a future asset and revenue. They may include contractual rights to receive payments under shared cost agreements or lease payments. Disclosure of information about contractual rights under this section applies to fiscal years beginning on or after April 1, 2017, with early adoption permitted.

25. Segmented Information

The City's operations and activities are organized into various funds and departments for management reporting. The costs related to the provision of services within a particular department or fund are disclosed in the segmented information presented below.

The General Fund includes services provided by the City such as general government services, protective services, development services, recreation and culture, transportation services and public works, and environmental health and public health services. The utility operations are comprised of the water, electrical and wastewater utilities, each accounting for its own operations and programs within their own funds.

Revenues within the General Fund have been allocated to the various activities where they are directly attributable to that department. Taxation and other revenues which are not directly related to a particular activity are reported under General Government Services and have not been apportioned to the other departments within the General Fund.

General Government Services

General government operations are primarily funded by property taxation. The expenses within the department include those for legislative, general administration, finance, and communications.

Protective Services

Protective services are comprised of fire protection services, building inspection, bylaw enforcement, and victim services. Grand Forks Fire/Rescue provides fire and emergency services to both the City and rural area through a contract for services with the Regional District of Kootenay Boundary.

Environmental and Public Health Services

Environmental Health services include solid and yard waste collection services contracted through agreement between the City and the Regional District Of Kootenay Boundary.

Public Health services relate to operation and maintenance of the cemetery.

THE CORPORATION OF THE CITY OF GRAND FORKS
Notes to the Financial Statements

For the year ended December 31, 2017

Planning and Development Services

The Planning and Development services department provides engineering services support to facilities, parks, roads, water, wastewater and electrical for infrastructure projects, as well as planning support for subdivisions and development, ensuring compliance with zoning and land use provisions of the community plan.

Transportation Services and Public Works

The transportation and Public Works segment includes costs for the maintenance of city streets and sidewalks, snow removal services, airport operations, maintenance and operation of the vehicle fleet, and general administrative costs for Public Works.

Recreation and Cultural Services

This segment includes costs related to the maintenance and repair of publicly owned buildings, in addition to costs for operation of parks and the City campground, and for community events support and fee for service agreements.

Electrical Utility

This segment includes all of the operating activities related to the provision of electrical services to the majority of properties within the city boundaries. Electricity is purchased from the FortisBC Inc. electrical utility for resale to the City's customers, while services are provided by the City's own electrical crews.

Water Utility

This segment includes all of the operating activities related to the treatment and distribution of water throughout the City.

Wastewater Utility

This segment includes all of the operating activities related to the collection and treatment of wastewater throughout the City.

26. Comparative Figures

Certain of the comparative figures have been restated to conform to the current year's presentation.

CORPORATION OF THE CITY OF GRAND FORKS
Schedule of Segmented Information

December 31, 2017

	General Fund							2016 Total			
	General Government Services	Protective Services	Environment and Public Health	Development Services	Public Works & Transportation Services	Recreation Culture & Public Real Estate	Electrical Utility		Water Utility	Wastewater Utility	2017 Total
Revenue											
Taxation	3,968,339								6,041	3,974,380	3,772,935
Sale of services	227,445		270,041		28,778	59,107			887,342	7,524,444	6,920,108
Other revenues	209,621	353,938	1,308			164,383			5,797	782,919	736,055
Government transfers	817,624	16,657		61,480	145,314				1,082,247	2,123,322	946,450
Contributions from others						700				159,700	17,190
Interest income	148,915								458	149,373	101,376
Investment income	14,601								15,377	29,978	32,060
Gain on disposal of assets					7,200					7,200	239,726
	5,386,545	370,595	271,349	61,480	181,292	224,190	5,330,991	927,612	1,997,262	14,751,316	12,765,900
Expenses											
Wages & benefits	601,809	566,312	58,187	216,239	638,881	312,275	537,249	473,723	472,606	3,877,281	3,856,078
General Services	89,394	69,300	42,183	51,818	54,584	40,700	14,439	20,666	14,089	397,173	464,176
Professional and Contract Services	308,029	117,608	177,023	105,791	125,733	151,194	120,070	54,290	26,851	1,186,589	1,086,678
Materials & Supplies	105,532	84,570	5,590	13,136	278,646	92,221	147,635	45,583	43,607	816,520	642,525
Telephone & Utilities	23,335	28,760	71	1,286	48,412	35,728	3,346	6,138	86,536	233,612	235,429
Insurance	10,077	11,910	55		42,906	25,832	6,750	12,611	19,771	129,912	209,481
Allocations		52,004	14,846		(155,946)	109,951	(182,534)	107,465	54,214	-	-
Purchased for resale							3,438,061			3,438,061	3,236,433
Grants & fee for service					41,869	318,857				318,857	284,219
Interest		84,613			958,753	167,074	45,906	7,497	73,528	122,894	120,510
Amortization	1,138,176	1,015,077	297,955	388,270	2,033,838	1,253,832	4,130,922	339,495	179,314	1,775,155	1,640,444
	4,248,369	(644,482)	(26,606)	(326,790)	(1,852,546)	(1,029,642)	1,200,069	(139,856)	1,026,746	2,455,262	989,927
Net surplus (deficit)											
										12,296,054	11,775,973

THE CORPORATION OF THE CITY OF GRAND FORKS
Statement of Financial Information
Fiscal Year Ended December 31, 2017

STATEMENT OF CHANGES IN FINANCIAL POSITION
CAPITAL FUND

	Actual	Actual
	2017	2016
Revenue		
Donations from groups and individuals	\$ 150,699	\$ 41,550
Government transfers	1,211,121	77,090
	<u>1,361,820</u>	<u>118,640</u>
Transfer from Development Cost Charges	-	-
Transfer from Other Restricted Revenues	-	-
	<u>1,361,820</u>	<u>118,640</u>
Expenditures		
General fund	584,694	289,694
Utilities	2,398,259	1,039,670
	<u>2,982,953</u>	<u>1,329,364</u>
Net change in financial assets	(1,621,133)	(1,210,724)
Expenditures funded by debt	188,534	
Transfers from operating funds	10,431	59,168
Transfers from reserves	1,422,168	1,151,556
	<u>1,621,133</u>	<u>1,210,724</u>
Increase in capital funds	<u>-</u>	<u>-</u>

Prepared pursuant to *Financial Information Regulation*, Schedule 1, subsection 3(4)

THE CORPORATION OF THE CITY OF GRAND FORKS

Statement of Financial Information

Fiscal Year Ended December 31, 2017

SCHEDULE OF DEBT

	Bylaw	Interest Rate	Maturity	Original Issue	Balance, Dec 31, 2016	Additions	Payments of Principal	Actuarial Adjustment	Balance, Dec 31, 2017
General Fund									
Road System Improvements	1863	4.13%	2019	\$ 500,000	\$ 171,072	\$ -	\$ 41,646	\$ 13,157	\$ 116,269
Roads - NW 79th	1887	3.73%	2025	70,000	46,812	-	3,496	927	42,389
Sewer Fund									
Ruckle Lift Station	1498	2.30%	2019	195,944	42,211	-	6,495	6,957	28,759
City Park Lift Station	1873	3.85%	2033	1,756,920	1,572,744	-	59,000	7,367	1,506,377
Total Debenture Debt				\$ 2,522,864	\$ 1,832,839	\$ -	\$ 110,637	\$ 28,408	\$ 1,693,794
Equipment Financing									
2015 Cobra Platform Ladder Truck	n/a	1.94%	2021	\$ 722,518	\$ 605,732	\$ -	\$ 140,993	\$ -	\$ 464,739
Total Equipment Financing				\$ 722,518	\$ 605,732	\$ -	\$ 140,993	\$ -	\$ 464,739
Total Long Term Debt				\$ 3,245,382	\$ 2,438,571	\$ -	\$ 251,630	\$ 28,408	\$ 2,158,533

THE CORPORATION OF THE CITY OF GRAND FORKS
Statement of Financial Information
Fiscal Year Ended December 31, 2017

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

The Corporation of the City of Grand Forks has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

THE CORPORATION OF THE CITY OF GRAND FORKS

Statement of Financial Information

Fiscal Year Ended December 31, 2017

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between The Corporation of the City of Grand Forks and its non-unionized employees during the fiscal year ended December 31, 2017.

THE CORPORATION OF THE CITY OF GRAND FORKS

Statement of Financial Information

Fiscal Year Ended December 31, 2017

SCHEDULE OF REMUNERATION AND EXPENSES
FOR ELECTED OFFICIALS

Name	Position	Remuneration	Expenses	Benefits	Total
Butler, Julia	Councillor	\$ 17,359	\$ 3,403	\$ 3,163	\$ 23,925
Hammett, Chris	Councillor	18,259	5,136	1,276	24,671
Konrad, Frank	Mayor	24,910	1,971	3,163	30,044
Krog, Neil D.	Councillor	20,419	396	3,163	23,978
Ross, Colleen	Councillor	18,259	3,442	1,276	22,977
Thompson, Christine	Councillor	17,359	4,212		21,571
Tripp, Beverley	Councillor	19,159	4,148	3,163	26,470
Total Elected Officials		\$ 135,724	\$ 22,708	\$ 15,204	\$ 173,636

Contracts reported under Section 107 of the Community Charter:

None.

THE CORPORATION OF THE CITY OF GRAND FORKS

Statement of Financial Information

Fiscal Year Ended December 31, 2017

SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES

Name	Position	Remuneration	Expenses	Total
Bruce, David	Manager, Building Inspection & Bylaw	\$ 89,467	\$ 7,114	\$ 96,581
Chambers, Steven	Electrical Lineman	110,104	-	110,104
Chapman, Dean	Utilities Coordinator	84,119	2,362	86,481
Drexler, Daniel	Deputy Corporate Officer	87,358	9,783	97,141
Federico, Leonard	Asst. Utilities Coordinator	93,923	2,400	96,323
Feenstra, John	Utilities Operator 1	81,655	4,982	86,637
Fofonoff, Rodney	Asst. Public Works Coordinator	78,581	4,681	83,262
Heinrich, Diane	Chief Administrative/Corporate Officer	139,593	10,732	150,325
Heriot, Dale	Fire Chief	113,161	2,978	116,139
Howard, Steven	Public Works Coordinator	78,429	3,797	82,226
Mckinnon, Kevin	Deputy Fire Chief	83,020	4,272	87,292
Nielsen, Darryl	Mechanic	81,184	1,900	83,084
Reid, David	Manager Of Operations	113,616	10,719	124,335
Rhodes, Juliette	Chief Financial Officer	104,918	3,540	108,458
Salamandyk, Earl	Operator 4/Airport	81,339	688	82,027
Sheets, Dolores	Manager of Dev. & Engineering	95,233	11,068	106,301
Sorensen-Lawrence, Benjack	Utilities Operator 2	88,291	2,671	90,962
Watt, Graham	Senior Planner	77,261	3,762	81,023
Weber, Rick	Electrical Lineman	110,499	225	110,724
Zielinski, Rod	Electrical Coordinator	93,607	280	93,887
Employee remuneration over \$75,000 and expenses		\$ 1,885,358	\$ 87,954	\$ 1,973,312
Consolidated total of other employees with remuneration of \$75,000 or less		\$ 1,309,856	\$ 23,586	\$ 1,333,442
Total Employees		\$ 3,195,214	\$ 111,540	\$ 3,306,754

Reconciliation

Total remuneration - elected officials	\$ 135,724
Total remuneration - other employees	<u>3,195,214</u>
Subtotal	3,330,938
Reconciling items	
Employer CPP, EI and WCB premiums	201,892
Pension and group benefits	426,447
2016 labour accrual	(16,509)
2017 labour accrual	15,418
Labour and benefits charged to capital accounts	(63,040)
Other adjustments	(17,865)

Wages and benefits per Financial Statements

\$ 3,877,281

THE CORPORATION OF THE CITY OF GRAND FORKS

Statement of Financial Information

Fiscal Year Ended December 31, 2017

SCHEDULE OF SUPPLIER PAYMENTS

Supplier Name	Amount
Aardvark Pavement Marking Services	\$ 44,000
Anixter Power Solutions Canada Inc.	25,018
Argosy Construction Group Inc.	718,280
B.C. Assessment Authority	38,829
Boundary Electric (1985) Ltd.	27,292
Cam Tran Co. Ltd.	39,303
Capri Insurance CMW	27,092
Cascade Pro Electric Inc.	33,703
Castle Fuels (2008) Inc.	105,178
CIMA	33,979
City Of Nelson	73,934
Coastal Environmental Systems	89,010
Cooper Industries Electrical	175,148
Corix Water Products Ltd	28,465
Cu Credit C/O Cuets	52,323
Cumming Construction Ltd	264,968
Cupe Local 4728	40,461
Falcon Equipment Ltd.	46,783
Fortis BC Inc.	3,773,484
Fred Surridge Ltd.	30,010
Grand Forks Janitorial Services	45,297
Grand Forks Volunteer Firefighters Association	68,764
KH Burch Kientz Inc.	25,725
Lambourne Environmental Ltd.	574,454
Minister of Finance (BCMSP)	51,970
Minister of Finance (PST)	186,431
Minister of Finance (School Tax)	291,751
Municipal Finance Authority	248,025
Municipal Insurance Association Of BC	32,171
Municipal Pension Plan	511,283
Pacific Blue Cross	192,737
Receiver General for Canada	867,358
Regional District of Kootenay Boundary	1,824,971
Simark Controls Ltd.	80,968

THE CORPORATION OF THE CITY OF GRAND FORKS

Statement of Financial Information

Fiscal Year Ended December 31, 2017

SCHEDULE OF SUPPLIER PAYMENTS

Supplier Name	Amount
Stella Jones Canada Inc.	57,490
Telus Communications (B.C) Inc.	30,805
Trydor Industries (Canada) Ltd.	\$ 53,612
Urban Systems Ltd.	657,552
Vadim Computer Management Group Ltd.	39,243
West Kootenay Boundary Regional Hospital	187,839
Westvac Industrial Ltd.	157,070
WorkSafeBC	50,300
Young Anderson Barristers & Solicitors	70,092
Supplier payments greater than \$25,000	\$ 11,973,168
Supplier payments less than or equal to \$25,000	1,376,210
Total Supplier Payments	\$ 13,349,378

SCHEDULE OF GRANT PAYMENTS

Supplier Name	Amount
Grand Forks Art Gallery Society	\$ 147,000
Boundary Museum	95,000
Grand Forks Flying Association	25,600
Grant payments greater than \$25,000	\$ 267,600

THE CORPORATION OF THE CITY OF GRAND FORKS

Statement of Financial Information

Fiscal Year Ended December 31, 2017

RECONCILIATION OF SUPPLIER PAYMENTS

Supplier payments greater than \$25,000	\$ 11,973,168
Supplier payments less than or equal to \$25,000	1,376,210
Grant payments greater than \$25,000	<u>267,600</u>
Subtotal	13,616,978
Reconciling items	
Employee remuneration and expenses	3,465,186
Amortization of tangible capital assets	1,775,155
Employee payroll withholdings	(716,948)
Payments to other taxing authorities	(1,908,053)
Capital expenditures	(2,982,952)
GST rebates and input tax credits	(414,347)
PST collected on revenues	(169,380)
Debt principal payments	(313,959)
Change in inventories and prepaid expenses	97,372
Accruals and other adjustments*	<u>(152,998)</u>
Total expenses per Statement of Operations	12,296,054

* The financial statements are prepared on an accrual basis, whereas the schedule of payments made to suppliers represents amounts paid on the cash basis. Additionally, payments made to suppliers include GST which is recoverable, and thus not included in expenses.



BOUNDARY MUSEUM

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

May 1, 2018

The Corporation of the City of Grand Forks
7217 - 4th Street
Box 220
Grand Forks, BC
V0h 1H0



Attn: Mayor Frank Konrad and City Council

Dear City Council:

On behalf of the Boundary Museum Society, I extend our sincere gratitude and "Thank You" for approving the \$10,000.00 financial increase to the 2018 Fee for Service Agreement between our organizations; a truly significant partnership that continues to benefit so many other organizations in the community that utilize the facilities provided at the Museum's Reservoir Road location and the Community Archives located in the basement at City Hall.

This support establishes a strong commitment on our part to foster relationships with our local government including the Regional District of Kootenay Boundary who shares in the legacy to preserve our history for generations to come.

The Boundary Museum has grown from its grassroots in 1958 into a thriving six-acre facility together with the Community Archives Department where the interest is continuing to increase as families and visitors seek to learn more about their heritage and ancestors.

Thank you again for your show of confidence as we begin preparations for the 2018 tourist season with opening summer hours expanded to six days a week, Tuesday to Sunday. This new funding allows us to bring a new staff member on board as we continue to deliver community programming and special events for the many visitors to our community.

We invite City Council and staff to come and explore our community's history with us!

Kindest regards,

Lee Derhousoff, President
Id:caw

FILE CODE

WE3
q BI - Society Thank You
Boundary Museum
Agenda Page 63 of 67

May 1, 2018

His Worship Mayor Frank Konrad and Council:

I understand that the crosswalk at city hall is to be painted the same colours, again. Perhaps some ideas may be offered instead as the previous special interest group has already had their turn, so to speak.

What about colours of; Humboldt hockey team, our Bruins hockey team, city of Grand Forks, Canadian Armed Forces, etc.

Or with themes depicting other special interest groups or minorities; Natives of Canada, Ukrainians, French Canadians, home-stead settlers, etc.

Maybe council should consider taking this to the people as a democratic gesture, and let us decide what or who we would like to honour this year.



respectfully,
P. Gillett

FILE CODE

WES
x C10 - Gillett, P. re
Crosswalk Ideas
(Roads...)



April 23, 2018

Ref: 202119

To: All Mayors

His/Her Worship

I am pleased to inform you of the new Premier's Awards for Excellence in Education. Government is proud to recognize the enormous contributions of BC's exceptional teachers, administrators and support staff that are vital to the cultural, economic and social well-being of the province. The Awards recognize all outstanding education professionals who have made exceptional contributions to benefit their school, students, and their communities.

The Awards are open to all education professionals within the BC K-12 public, independent or band school systems. Awards will be given in the following categories:

- Outstanding New Teacher
- Technology and Innovation
- Diversity and Inclusion
- Indigenous Education
- Social Equity
- Community Engagement
- School and District Leadership
- Extra-Curricular Leadership
- Outstanding Support (non-teaching staff)

Nominations are now open and are welcome from all BC citizens, including students, parents, teachers, administrators, trustees and community organizations. The deadline for nominations is June 18, 2018.

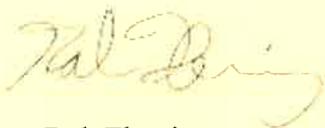
For more information on the Awards, including a downloadable poster, please see the Premier's Awards for Excellence in Education website at: <http://www.gov.bc.ca/excellenceineducation>

FILE CODE

WE3-
MI - Premier's Awards for Excellence in Education

Thank you in advance for your interest in the Premier's Awards for Excellence in Education and for your assistance in ensuring British Columbia's very best receive the recognition they deserve.

Sincerely,

A handwritten signature in blue ink, appearing to read "Rob Fleming".

Rob Fleming
Minister

Enclosure



**EXCELLENCE
IN EDUCATION**

Nominations Now Open

Do you know a teacher, administrator, principal, vice-principal or support worker who has made a positive impact on students and your school community?

Education professionals deserve acknowledgement for their dedication to helping students succeed.

Each winner will receive:

- ☀ *\$3,000 personal bursary for professional learning*
- ☀ *\$2,000 contribution to the winner's school community for professional learning*

Nomination deadline: **June 18, 2018**

For nomination info go to:

gov.bc.ca/excellenceineducation

