



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

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

Pages

1. CALL TO ORDER

2. ADOPTION OF AGENDA

- a. Adopt agenda

September 5, 2017, Regular Meeting agenda

RECOMMENDATION

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

3. MINUTES

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

4 - 5

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

RECOMMENDATION

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

- b. Adopt minutes - Regular

6 - 16

August 21, 2017, Regular Meeting minutes

RECOMMENDATION

RESOLVED THAT Council adopts the August 21, 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

17 - 17

Written reports of Council

RECOMMENDATION

RESOLVED THAT all written reports of Council submitted to the September 5, 2017, Regular Meeting be received.

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

- a. Corporate Officer's Report

18 - 18

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

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

19 - 22

Deputy Corporate Officer

RECOMMENDATION

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.

- b. MIA Appointments of City Voting Delegates

23 - 24

Chief Administrative Officer

RECOMMENDATION

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

9. REQUESTS ARISING FROM CORRESPONDENCE

10. INFORMATION ITEMS

- a. Scott Davis and Elizabeth Eastwood - Outstanding Charges

25 - 27

Deputy Corporate Officer and Chief Financial Officer

RECOMMENDATION

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

11. BYLAWS

- a. 2018 Permissive Tax Exemption Bylaw No. 2040

28 - 116

Chief Financial Officer

RECOMMENDATION

RESOLVED THAT COUNCIL gives first three readings 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
SPECIAL TO GO IN-CAMERA MEETING OF COUNCIL**

**Monday, August 21, 2017, 4:30 pm
7217 - 4th Street, City Hall Council Chambers**

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

ABSENT: Councillor Colleen Ross (with notice)

ADMINISTRATION: Diane Heinrich - Chief Administrative Officer - interim /
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 4:39 pm.

2. IN-CAMERA RESOLUTION

a. Adopt Resolution as per Section 90

MOVED BY: THOMPSON

SECONDED BY: TRIPP

RESOLVED THAT Council convene 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) (g) litigation or potential litigation affecting the municipality;

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 4:40 pm.

MOVED BY: THOMPSON

SECONDED BY: TRIPP

RESOLVED THAT the meeting be adjourned at 4:40pm.

CARRIED

Mayor Frank Konrad

Deputy Corporate Officer - Daniel
Drexler

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

**Monday, August 21, 2017, 7:00 pm
7217 - 4th Street, City Hall Council Chambers**

PRESENT: Mayor Frank Konrad
Councillor Julia Butler (via Telephone)
Councillor Chris Hammett (via Telephone)
Councillor Neil Krog
Councillor Colleen Ross (via Telephone - until 7:53pm)
Councillor Christine Thompson
Councillor Bev Tripp

ADMINISTRATION: Diane Heinrich - Chief Administrative Officer - interim /
Corporate Officer
Daniel Drexler - Deputy Corporate Officer
Juliette Rhodes - Chief Financial Officer
David Reid - Manager of Operations
Dolores Sheets - Manager of Development & Engineering
Services

GALLERY

1. CALL TO ORDER

Mayor Konrad called the Regular Meeting to order at 7:12 pm.

2. ADOPTION OF AGENDA

a. Adopt agenda

August 21, 2017, Regular Meeting agenda

MOVED BY: THOMPSON

SECONDED BY: KROG

**RESOLVED THAT Council amend the agenda to include item 12.a -
22nd Street Budget Amendment.**

CARRIED

MOVED BY: THOMPSON

SECONDED BY: KROG

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

CARRIED

3. **MINUTES**

- a. Adopt minutes - COTW

July 17, 2017, Committee of the Whole Meeting minutes

MOVED BY: KROG

SECONDED BY: THOMPSON

RESOLVED THAT Council adopts the July 17, 2017, Committee of the Whole Meeting minutes as presented.

CARRIED

- b. Adopt minutes - Regular

July 17, 2017, Regular Meeting minutes

MOVED BY: THOMPSON

SECONDED BY: TRIPP

RESOLVED THAT Council adopts the July 17, 2017, Regular Meeting minutes as presented.

CARRIED

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

August 1, 2017, Special to go In-Camera Meeting minutes

MOVED BY: THOMPSON

SECONDED BY: KROG

RESOLVED THAT Council adopts the August 1, 2017, Special to go In-Camera Meeting minutes as presented.

CARRIED

- d. Adopt minutes - Special to go In-Camera
August 8, 2017, Special to go In-Camera Meeting minutes

MOVED BY: THOMPSON

SECONDED BY: KROG

RESOLVED THAT Council adopts the August 8, 2017, Special to go In-Camera Meeting minutes as presented.

CARRIED

4. REGISTERED PETITIONS AND DELEGATIONS

- a. Delegation - Fall Fair
Grand Forks & District Fall Fair was absent as a delegation.
discussion ensued regarding:
- fencing costs and possibilities
- gaming grant funding
- possible grant in aid situation

MOVED BY: THOMPSON

SECONDED BY: KROG

RESOLVED THAT Council receives the report for information and discussion.

CARRIED

- b. Hearing - Business Licence for Herbivore Cannabis Inc
1. Hearing - Call to order
2. Opening Statement
3. Staff Report

4. Applicant Submission
5. Deliberation
6. Council Decision
7. Hearing - Adjournment

To start the meeting at 7:25pm, Mayor Konrad read an introductory statement that convened the hearing under section 60(5) of the Community Charter and included an outline of the process for the hearing.

The Mayor noted that the hearing is open to the public to observe but members of the public are not given the opportunity to address Council. The Mayor also instructed Council to keep an open mind and not prejudge the outcome until the hearing and deliberations were complete.

Nobody declared themselves as a representative from Herbivore Cannabis Inc.

The Business Licence Inspector reviewed the staff report with Council.

Council asked whether the City was notified that the business licence applicant would not be making a presentation or have anyone represent it at the hearing. The CAO indicated that the applicant advised by email that it would not be making a presentation at the hearing but asked its letter to be included.

Discussion ensued regarding the business licence application:

- nature of business as a marijuana dispensary - concern with location of business in downtown core and addiction issue in the area
- concern regarding public health and safety, youth in community
- concern with location in coffee shop that is not secure
- concern regarding enjoyment of other businesses and properties
- Health Canada - storefront marijuana dispensaries are not authorized to sell cannabis even for medicinal purposes, are illegally supplied, provide products that are unregulated and may be unsafe, and are subject to law enforcement action
- case law from Abbotsford and Delta regarding business licencing
- applicant has not provided any certificates from senior level of government

- medicine only by prescription as a possible condition of Option 3 along with another location
- comparison with other municipalities in Boundary Similkameen
- concern regarding enforcement of possible Option 3 (only medicinal purposes with prescription)
- possible legalization in Canada in the future
- reference by applicant to another business licence not relevant to this application

Councillor Ross' phone was disconnected at 7:53pm during the discussion and she did not rejoin the meeting. Councillor Ross was subsequently absent during the votes.

The regular meeting reconvened at 8:05pm.

MOVED BY: THOMPSON

SECONDED BY: TRIPP

RESOLVED THAT Council refuse to grant a business licence to Herbivore Cannabis Inc at 7361 2nd Street, Grand Forks, BC.

Opposed (1): KONRAD

CARRIED

MOVED BY: THOMPSON

SECONDED BY: KROG

RESOLVED THAT the business licence hearing be adjourned at 8:05pm.

CARRIED

5. **UNFINISHED BUSINESS**

6. **REPORTS, QUESTIONS AND INQUIRIES FROM MEMBERS OF COUNCIL**

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

Discussion ensued:

- possible charges for Cannafest regarding camping
- other donations from Cannafest to the City and the community
- possible meetings regarding homelessness and drug addiction with local stake holders
- timelines associated with those possible meetings and UBCM meetings
- comparison between task force and select committee regarding minute taking, agendas, and written reports from stakeholders like RCMP, IHA, fire department, Area D Director.
- possibly communicate with stake holders via email to get more input

MOVED BY: KROG

SECONDED BY: THOMPSON

RESOLVED THAT all written reports of Council submitted to the August 21, 2017, Regular Meeting be received.

CARRIED

MOVED BY: KROG

SECONDED BY: BUTLER

RESOLVED THAT Staff share the City's briefing notes regarding homelessness, mental health, and addiction with regional stakeholders for input and feedback for the meetings with the Minister at the UBCM conference.

CARRIED

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 advised that there was no current meetings and therefore, no report.

8. RECOMMENDATIONS FROM STAFF FOR DECISIONS

a. 72nd Sidewalk Design Options

Manager of Development and Engineering

Discussion ensued regarding:

- options for Council to consider (full sidewalk or expanding road on North or South side)
- costs and total length comparisons
- drainage in the area
- private property along the sidewalk and possible development at that property

MOVED BY: KROG

SECONDED BY: BUTLER

RESOLVED THAT Council select Option 2 to extend the Roadway on the South side for a walkway on the South side along 72nd Ave for the length of up to 710 meters.

CARRIED

MOVED BY: KROG

SECONDED BY: THOMPSON

RESOLVED THAT Council amend the 2017-2021 Financial plan to cover the additional costing of approximately \$27,000 as shown in the staff report

AND FURTHER for staff to advise Council of any additional funds to cover the costs for either the rumble strips, swales, or alternatives as per Council direction.

CARRIED

9. REQUESTS ARISING FROM CORRESPONDENCE

10. INFORMATION ITEMS

a. Quarter 2 Financial Report

Chief Financial Officer

Brief discussion ensued regarding the report and allocations of capital projects.

MOVED BY: KROG

SECONDED BY: TRIPP

RESOLVED THAT Council receives the memorandum from the Chief Financial Officer for information.

CARRIED

b. Monthly Highlight Reports

Department Managers

Discussion ensued regarding:

- vandalism at Beacon site, RCMP retrieved stolen batteries
- flail mowing
- new zone meter
- lagoon desludging project progress and timelines

MOVED BY: KROG

SECONDED BY: THOMPSON

RESOLVED THAT Council receives the reports for information.

CARRIED

11. **BYLAWS**

a. Bylaw 2036-A1 2017-2021 Financial Plan Amendment

Chief Financial Officer

MOVED BY: THOMPSON

SECONDED BY: TRIPP

RESOLVED THAT Council receives for introduction and discussion “2017-2021 Financial Plan Amendment Bylaw, No. 2036-A1” and

refers the first three readings of the Bylaw to the September 18th, 2017 Regular Meeting of Council.

CARRIED

- b. Bylaw 2040 - 2018 Permissive Tax Exemption

Chief Financial Officer

MOVED BY: THOMPSON

SECONDED BY: TRIPP

RESOLVED THAT Council receives for introduction and discussion Bylaw No. 2040 2018 Permissive Tax Exemptions• and refers the first three readings of the Bylaw to the September 5th, 2017 Regular Meeting of Council.

CARRIED

12. **LATE ITEMS**

- a. 22nd St Budget Amendment

Manager of Development and Engineering

Brief discussion regarding:

- impacts on capital reserves with other projects on the go
- clarification on bids received and process

MOVED BY: THOMPSON

SECONDED BY: KROG

RESOLVED THAT Council amend the budget for the 22nd Street multi-utility project by \$150,000 to allow it to proceed with the only compliant bid;

AND FURTHER RESOLVED THAT Council fund the increased budget from reserves.

CARRIED

13. QUESTIONS FROM THE PUBLIC AND THE MEDIA

Kate Saylor, Grand Forks Gazette, inquired regarding:

- procedures regarding business licence hearing
- business licence letter cc'd to the RCMP in the spring; process regarding denial of a licences and if letters are sent usually to third parties - referrals to other agencies are in confidence regarding applications depending on the situation and need
- clarification regarding comments about "being a victim of the press", direct quotes from Herbivore were used by the reporter for the news paper article
- safety concerns around campground, playground, and washrooms

Les Johnson, GFTV, inquired regarding:

- communications with RCMP on business licences
- possible legal business one year from now
- Health Canada recognized illnesses
- Herbivore would have to apply for new business licence if product is legalized

Janet Thorpe, Sunshine Valley Women's Institute

- sidewalk construction timelines for 72nd Ave.

14. ADJOURNMENT

The Regular Meeting was adjourned at 9:52 pm.

MOVED BY: KROG

SECONDED BY: THOMPSON

RESOLVED THAT the meeting be adjourned at 9:52 pm.

CARRIED

Mayor Frank Konrad

Deputy Corporate Officer - Daniel
Drexler

DRAFT

REQUEST FOR DECISION

— REGULAR MEETING —



To: Mayor and Council
From: Procedure Bylaw / Chief Administrative Officer
Date: September 5th, 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.**

	
Department Head or CAO	Chief Administrative Officer

REQUEST FOR DECISION

— REGULAR MEETING —



To: Mayor and Council

From: Procedure Bylaw / Council

Date: September 5th, 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:

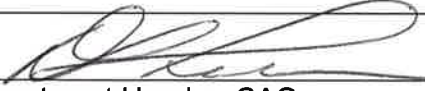
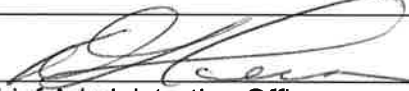
General: The main advantage is that all of Council and the Public is provided with information on the Regional District of Kootenay Boundary.

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.**

	
Department Head or CAO	Chief Administrative Officer

Request for Decision



To: Regular Meeting
From: **Deputy Corporate Officer**
Date: 2017-09-05
Subject: Volunteer Appreciation Night 2017 & Policy #204 update
Recommendation: **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. RESOLVED THAT Council replace Policy #204 - Volunteer of the City with an updated Policy #204-A1.**

Background

In August, 2009, Council adopted a policy outlining procedures, for the giving of recognition to a volunteer or a group of volunteers for service above and beyond those generally performed in the Community. A copy of the policy is attached for reference. The policy outlines that prior to giving any recognition of volunteers; the City must call for nominations publicly in a Regular Meeting of Council and through the City's newsletter. There are no time frames attached to the policy. The Volunteer Appreciation Night will be held in conjunction with Community Futures Small Business Awards night on Thursday, October 19, 2017.

Staff is requesting that the Call for Nominations be announced publicly at the September 5th, 2017 Regular Meeting and then advertised in the newspaper, on the website and Facebook. The Call for Nomination forms will be available at the City Hall reception desk and on the City's website. Completed nominations must be submitted to City Hall either in person or electronically, by Friday, September 29, 2017. The venue for this event will be The Curling Rink Banquet Room.

Staff would also like for Council to consider updating Policy #204 to increase staff efficiency, workplan scheduling, and include more efficient advertising options. The amended Policy #204-A1 is attached along with changed sections highlighted in **Yellow** and actual changes tracked in **Red**.

Benefits or Impacts


General

Council values community volunteers and believes that publicly recognizing individuals or groups of individuals who have gone above and beyond in serving our community is important.

Strategic Impact

n/a

n/a

 Volunteer recognition, event made possible through partnership with CF Boundary

 n/a

Policy/Legislation

Council Policy #204

Attachments

Updated Council Policy #204-A1
Nomination Form

Recommendation

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

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.

CITY OF GRAND FORKS			
POLICY TITLE:	Volunteer of the City	POLICY NO:	204-A1
EFFECTIVE DATE:	September 5, 2017	SUPERSEDES:	204
APPROVAL:	Council	PAGE:	1 of 1

POLICY:

Council may give recognition to a volunteer or a group of volunteers for service above and beyond of those generally performed in the Community.

PROCEDURE:

When Council is giving consideration to the recognition to an individual or group, it shall make its deliberations “in camera” and when a decision to give recognition has been made, it shall then be announced by the Mayor at the Annual Community Volunteer Recognition Evening Appreciation Night.

Further, when giving consideration to recognizing a special volunteer, Council may consider the following criteria:

- the individual or group should be honoured for its volunteer work in the City of Grand Forks or for volunteer work that has had an impact on the City of Grand Forks;
- the individual or group should not have been paid or received any form of financial remuneration for the work or activity for which the volunteer is being considered;
- The individual or group should have made a significant commitment to the community to be considered for the recognition;
- There is substantial support from the Community through letters of recommendations outlining the volunteerism history and the impact on the Community;
- A special volunteer recognition may be given after the passing of the individual;

Prior to giving any recognition of volunteer of the year, the City must call for nominations publicly in a Regular Council meeting and through the Newspaper, the City's Newsletter website, and the City's Facebook page.

CITY OF GRAND FORKS
EXCEPTIONAL VOLUNTEER SERVICE
NOMINATION FORM



Original peaceful living.

Person / group nominated (Please print clearly with correct spelling)

Short biography of their volunteer services (which may be read that evening):

Are they able to attend the volunteer evening? _____

Your name or group: _____

Please provide a phone number or email address that we may contact if your nomination is accepted as one of the awards for this year.

Phone number _____

Email _____

All nominations need to be submitted by email (info@grandforks.ca) or to City Hall by

September 29th, 2017

REQUEST FOR DECISION

— REGULAR MEETING —



To: Mayor and Council

From: Chief Administrative Officer

Date: August 24th, 2017

Subject: Appointments of City of Grand Forks Voting Delegates for the Municipal Insurance Association Annual Meeting

Recommendation: **RESOLVED THAT COUNCIL RECEIVES THE STAFF REPORT AND RESOLVES TO APPOINT _____ AS THE VOTING DELEGATE AT THE 2017 MIA ANNUAL GENERAL MEETING, AND APPOINTS _____ AND _____ AS THE ALTERNATES.**

BACKGROUND:

The Municipal Insurance Association traditionally holds its Annual General Meeting during the UBCM Conference. In accordance with Article 6.13 of the Reciprocal Agreement, Council must register the voting delegate and two alternates with the Municipal Insurance Association, through the UBCM, in order to be eligible to vote at the annual meeting. It is appropriate for Council to determine, by resolution, who will represent the City of Grand Forks at this meeting.

In 2016, Councillor Thompson was registered as the Voting Delegate; Councillor Ross and Mayor Konrad were listed as the alternates.

Council needs to determine who will be the voting delegate and the two alternates from those members of Council who will be attending the UBCM conference this year.

Benefits or Impacts of the Recommendation:

General: Council will have complied with their requirement in accordance with Article 6.13 of the Reciprocal Agreement.

Strategic Impact: N/A

Financial: N/A

Policy/Legislation: Article 6.13 of the Reciprocal Agreement between the Municipal Insurance Association and the City of Grand Forks provides the authority for Council to appoint a delegate to vote in the City's interest at the Annual General Meeting.

Attachments: N/A

Recommendation: **RESOLVED THAT COUNCIL RECEIVES THE STAFF REPORT AND RESOLVES TO APPOINT _____ AS THE VOTING**

REQUEST FOR DECISION

— REGULAR MEETING —



DELEGATE AT THE 2017 MIA ANNUAL GENERAL MEETING, AND
APPOINTS _____ AND _____ AS THE ALTERNATES.

- OPTIONS:**
- 1. RESOLVED THAT COUNCIL RECEIVES THE STAFF REPORT.**
 - 2. RESOLVED THAT COUNCIL DOES NOT ACCEPT THE STAFF REPORT.**
 - 3. RESOLVED THAT COUNCIL REFERS THE MATTER BACK TO STAFF FOR FURTHER INFORMATION.**

	
Department Head or CAO	Chief Administrative Officer

MEMORANDUM



Date : August 17, 2017
To : Chief Administrative Officer
From : Deputy Corporate Officer
Subject : Scott Davis – Pit Meter refund

Background:

Elizabeth Eastwood and Scott Davis submitted a letter in May 2017 to dismiss the charges for the Pit Meter installed at [REDACTED]. Staff attempted for the past 4 months to rectify the issue. Below is a summary from the Chief Financial Officer regarding the issue:

With regards to the May 11th letter from Scott Davis and Elizabeth Eastwood, I do not believe that there's anything further that staff can do in terms of resolving this.

The request from these homeowners stems from the City having invoiced them for the installation of a pit meter on their property in 2016. Mr. Davis refused access to his premises for the installation of an inside water meter, but came to an agreement with the Manager of Operations to dig his own pit with the City to install the meter. At that time, he was advised that he would be responsible for the difference in cost between a pit and inside meter installation. The cost for this was confirmed with him at \$862.25, and he was invoiced that amount in October 2016. Upon review of the charges in early 2017, a revised invoice was issued to him for \$849.63.

Since the original invoice was issued last October, staff members have had numerous communications with Mr. Davis including a request for itemized pit meter costs and a review of the bylaw. He has advised staff that he has no intention of paying this account, has requested that the charges be reversed, and been informed that staff does not have the authority to do so. It has been recommended to him that he attend a COTW meeting to make his request in person. He was not amenable to this and stated at that time, as well as on other occasions, that he would be pursuing this in the courts.

Since staff is not in a position to grant Mr. Davis' request to reverse the invoice, and since he himself is not amenable to appearing before Council, but is insistent that this be addressed, I would suggest that his letter be forwarded to Council for direction on how to proceed.

Attachments: Letter from May 11, 2017 & Copy of Invoice for the Pit Meter charges.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Dan Drexler", written over a horizontal line.

Daniel Drexler
Deputy Corporate Officer

To Grand Forks City Council,

May 11th, 2017

This is a request for City Council to dismiss the charges for the Pit Meter installed at [REDACTED] Grand Forks, BC. According to the city's Bylaw 1973-A1 the Pit Meter is supplied for no charge if Customer is compliant to the installation of said meter.

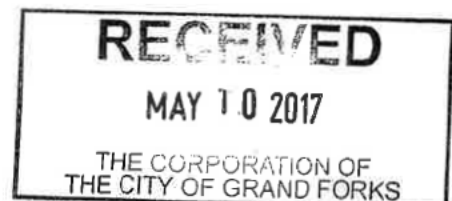
We were compliant and even went so far as to prepare the pit for the install. This was approved by your Manager of Operations on November 11, 2015.

Sincerely,

[REDACTED]
Scott Davis

[REDACTED]
Elizabeth Eastwood

[REDACTED]



INVOICE

CITY OF GRAND FORKS

P.O. Box 220 -

GRAND FORKS, BC - V0H 1H0

Phone: (250) 442-8266 Fax: (250) 442-8000



Customer Number :
Invoice Number : 7415
Invoice Date : 05-May-2017
Customer P.O. No.
Due Date : 30-Jun-2017

EASTWOOD, ELIZABETH ANNE

Product	Description	Quantity	Unit Price	Amount
PIT	WATER METER INSTALLATIONS PIT METER COST	1.0000	1,397.1400	\$1,397.14
PIT	WATER METER INSTALLATIONS PIT METER INSTALLATION CREDIT	1.0000	-385.9300	-\$385.93
PIT	WATER METER INSTALLATIONS WATER METER CREDIT	1.0000	-372.4000	-\$372.40
PIT	WATER METER INSTALLATIONS PUBLIC WORKS LABOUR FOR INSTALLATION OF PIT METER	2.0000	50.0000	\$100.00
PIT	WATER METER INSTALLATIONS 15% PIT METER CHARGE	1.0000	110.8200	\$110.82

GST Registration Number : R106984032

iCitizen Pin :

* DENOTES GST APPLICABLE
1 1/2% PER MONTH INTEREST SHALL BE CHARGED ON ALL
OVER DUE ACCOUNTS

Total Gross	\$849.63
GST	\$0.00
Total Invoice	\$849.63

Please return this portion with your payment

Customer Number :
Customer Name : EASTWOOD, ELIZABETH ANNE
GRAND FORKS BC V0H 1H0

Invoice Number : 7415
Invoice Date : 05-May-2017
Invoice Amount : \$849.63
Amount Paid :

CITY OF GRAND FORKS
P.O. Box 220 -
GRAND FORKS, BC - V0H 1H0

Request for Decision



To: Regular Meeting
From: Chief Financial Officer
Date: 2017-09-05
Subject: 2018 Permissive Tax Exemption Bylaw No. 2040
Recommendation: RESOLVED THAT COUNCIL give first three readings to Bylaw No. 2040 "2018 Permissive Tax Exemptions".

Background

2018 Annual Tax Exemption Bylaw No. 2040 was introduced to Council on August 21, 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 will be advertising 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

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

Recommendation

RESOLVED THAT COUNCIL give first three readings 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.

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 ____ day of October, 2017

Mayor Frank Konrad

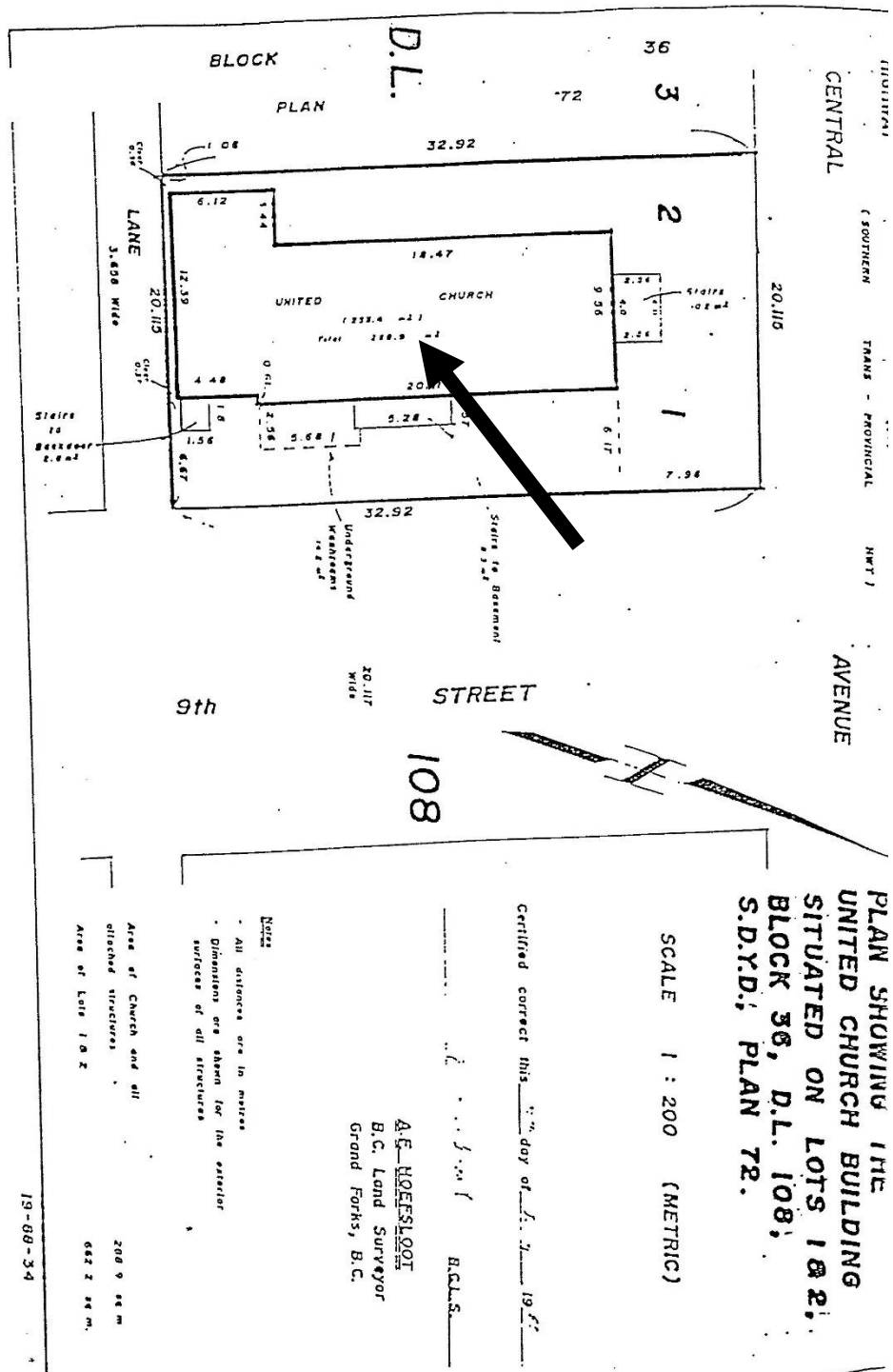
Corporate Officer – Diane Heinrich

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 ____ day of _____, 2017

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

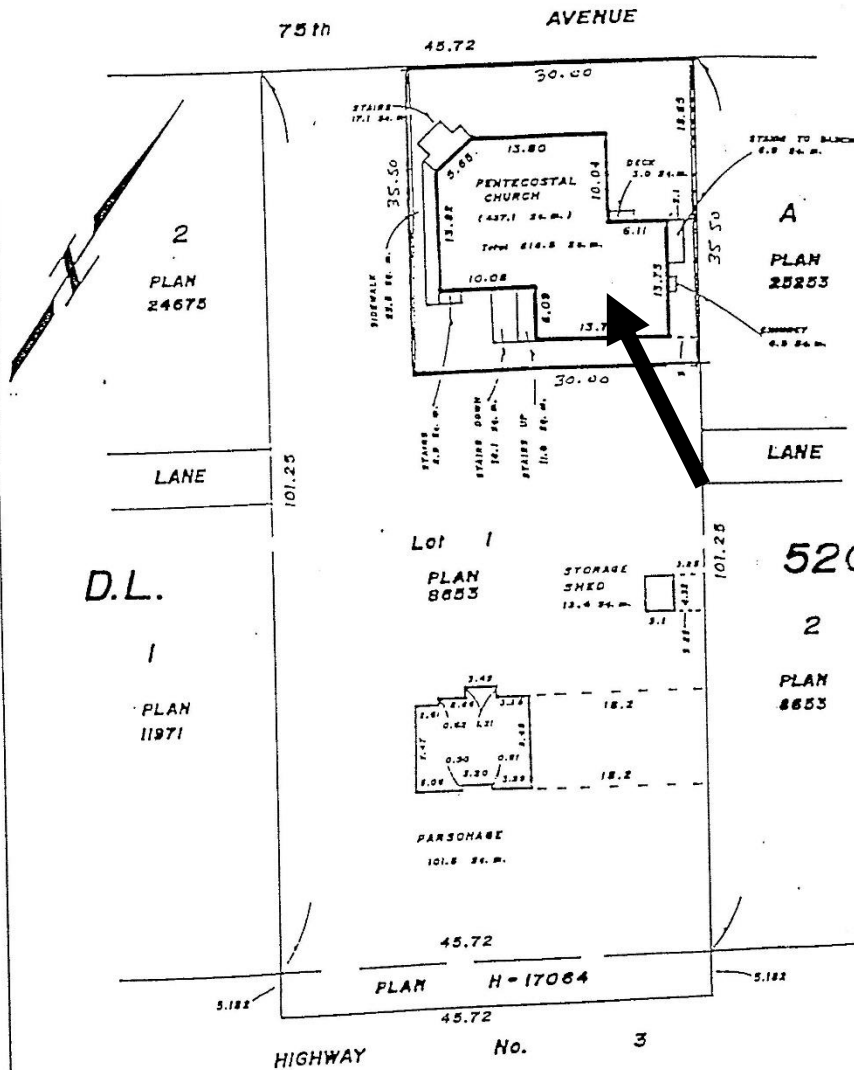
Schedule "A"



Schedule "B"

PLAN SHOWING LOCATION OF BUILDINGS ON
LOT 1, D.L. 520, S.D.Y.D., PLAN 8853 EXCEPT
PLAN H-17064

SCALE 1 : 400 (MET)



Notes

- All distances are in metres.
- Dimensions are shown for the exterior surfaces of all structures.

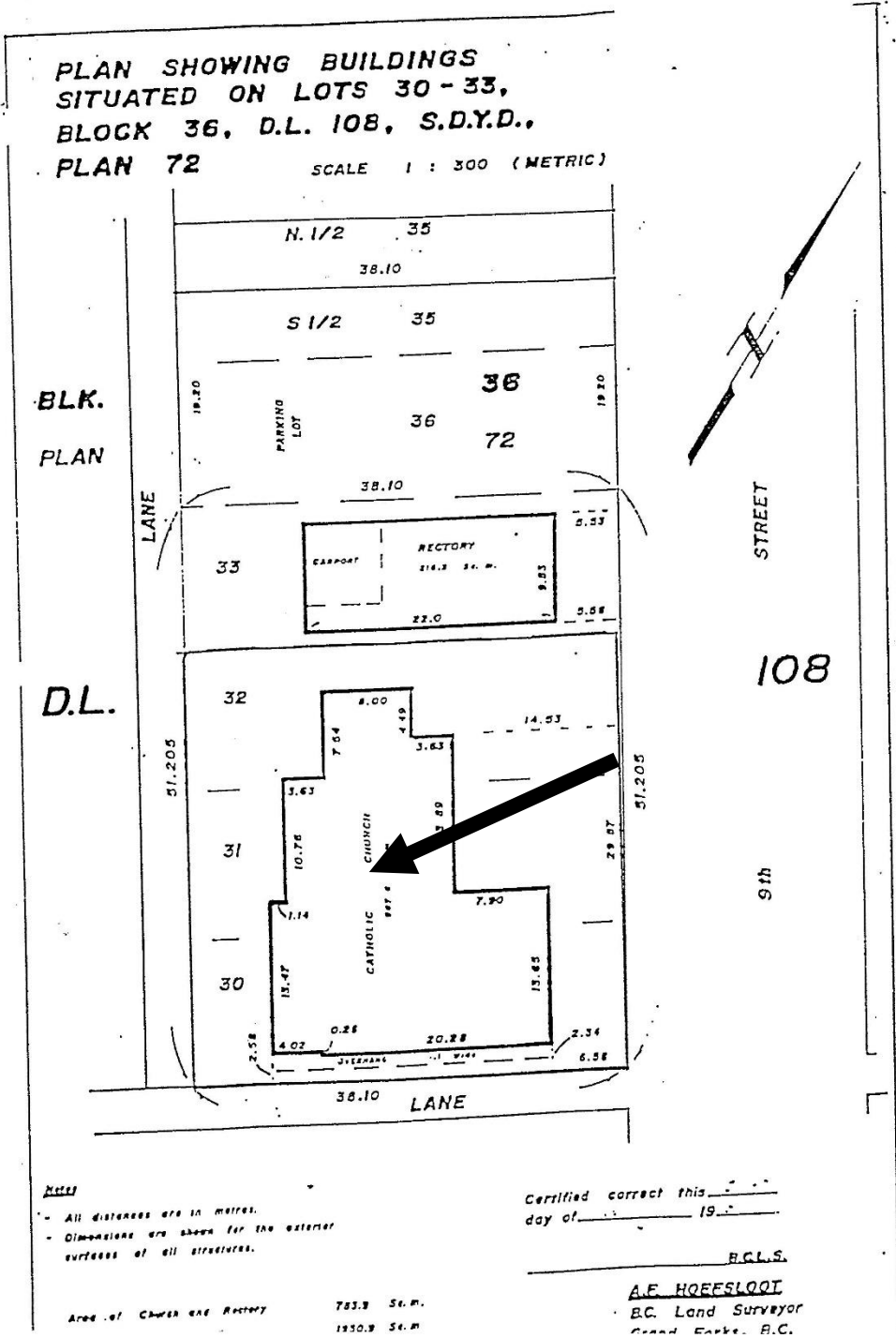
Area of all buildings and
attached structures 633.4 sq. m.

Certified correct this _____
day of _____ 19____.

B.C.L.S.

A.E. HOFFSLOOT
B.C. Land Surveyor
Grand Forks, B.C.

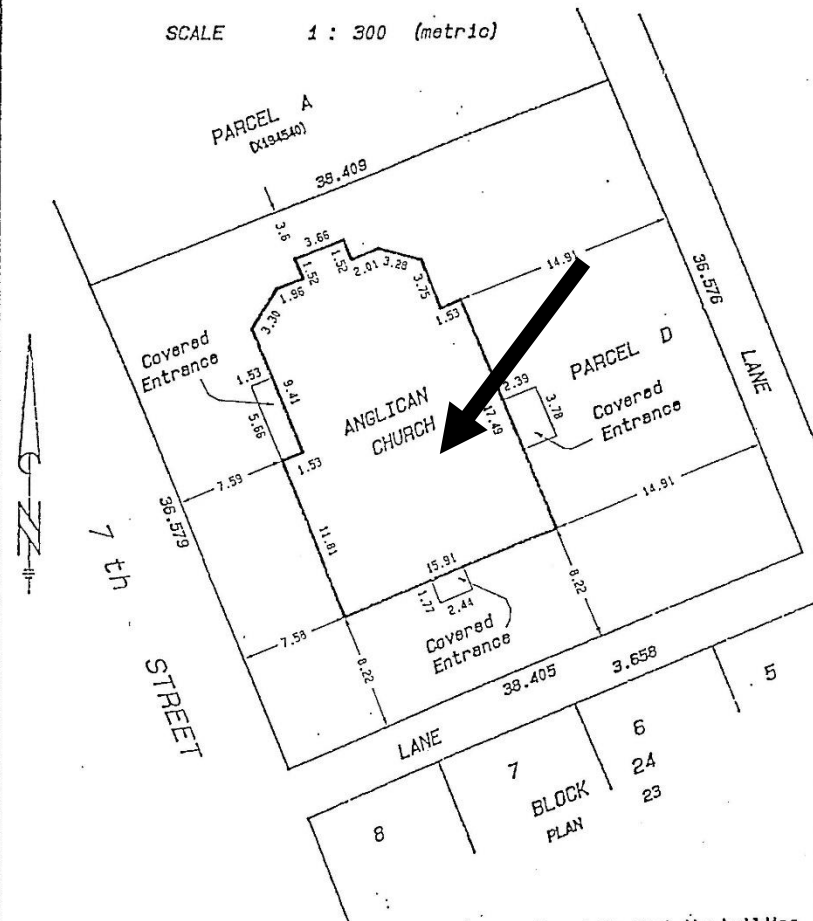
19-88-38



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

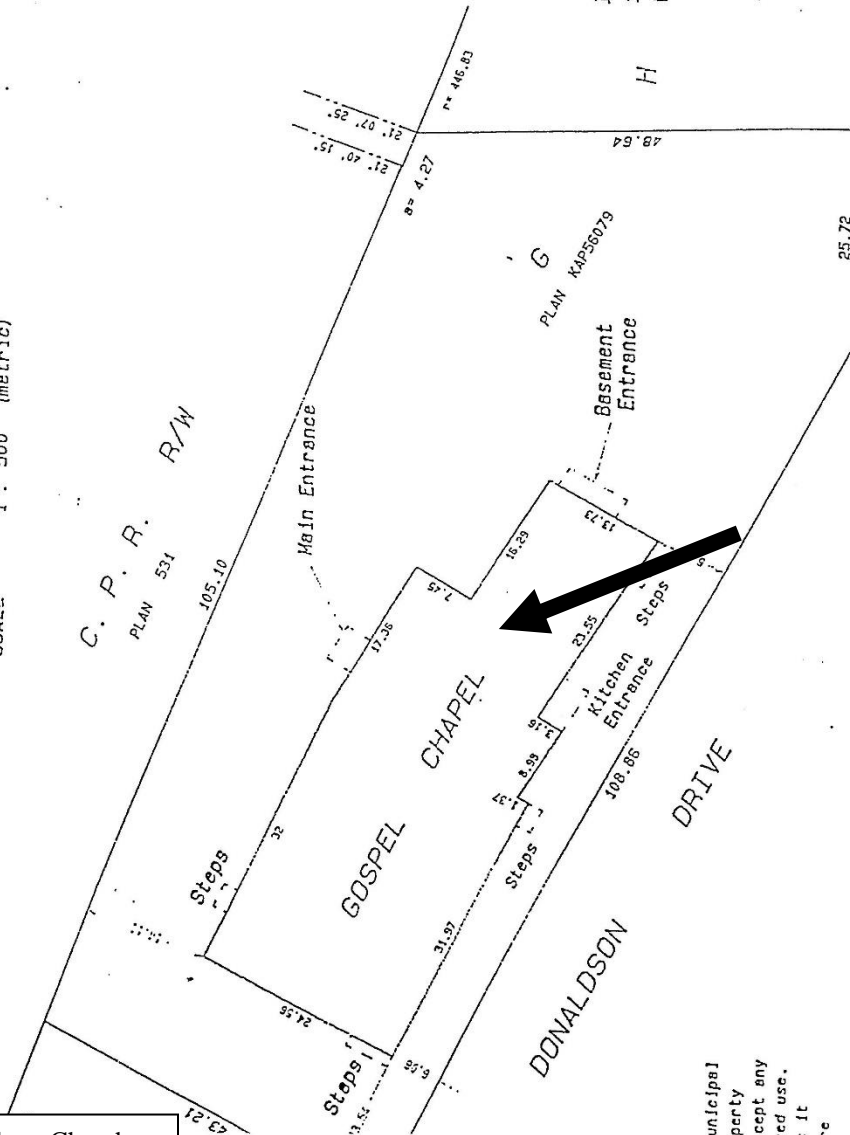
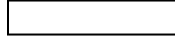
Schedule "E"

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



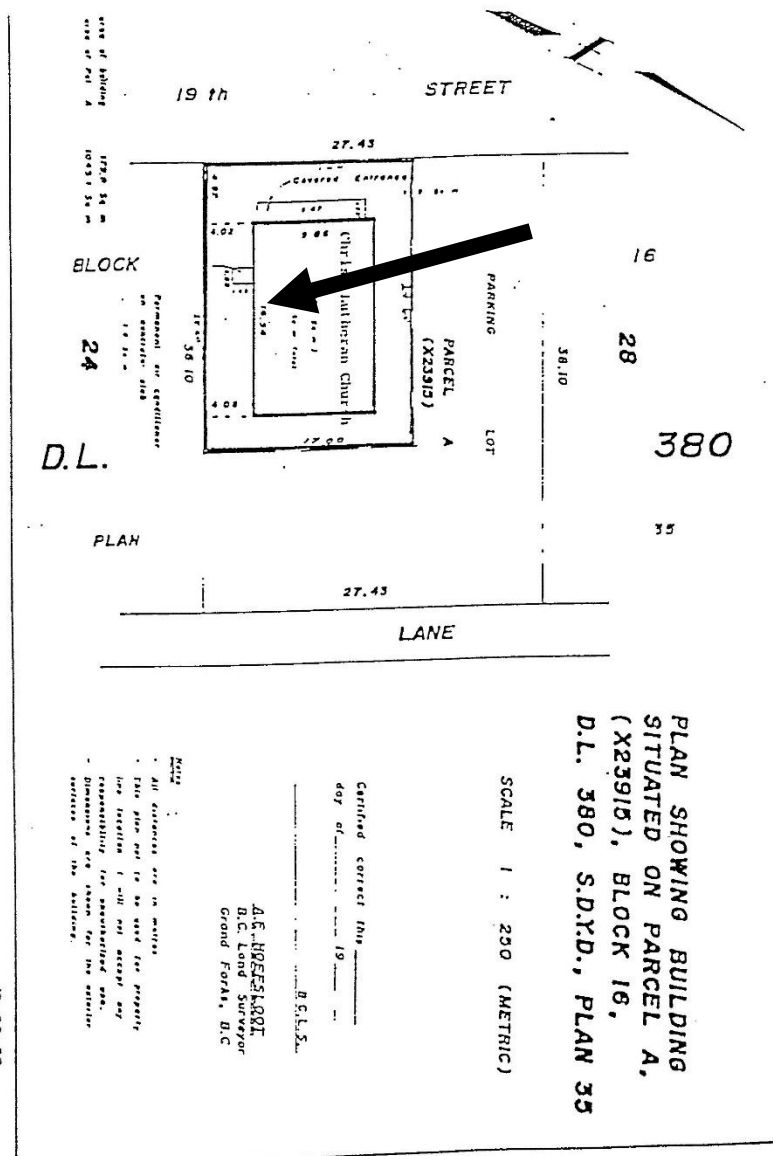
I certify that the building
is located as shown. Dated
this 3rd day of 2011.

B.C.L.S.

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

Street Address:
7048 Donaldson Drive, Grand Forks, BC

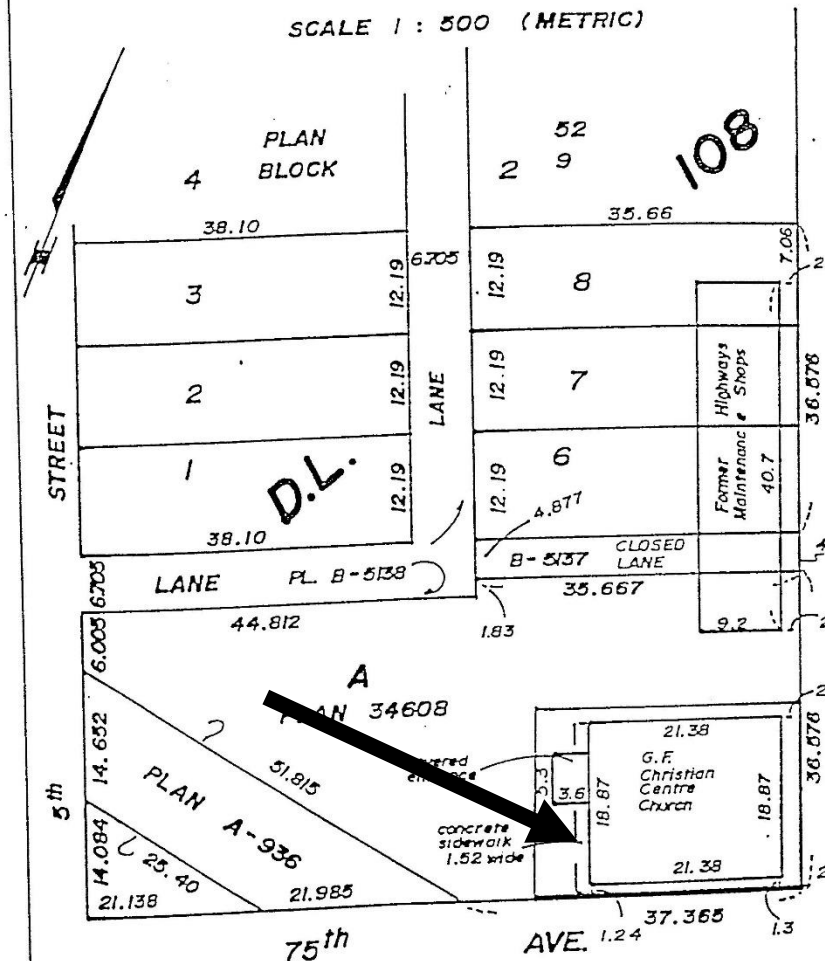
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Christ Lutheran Church

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 . . .

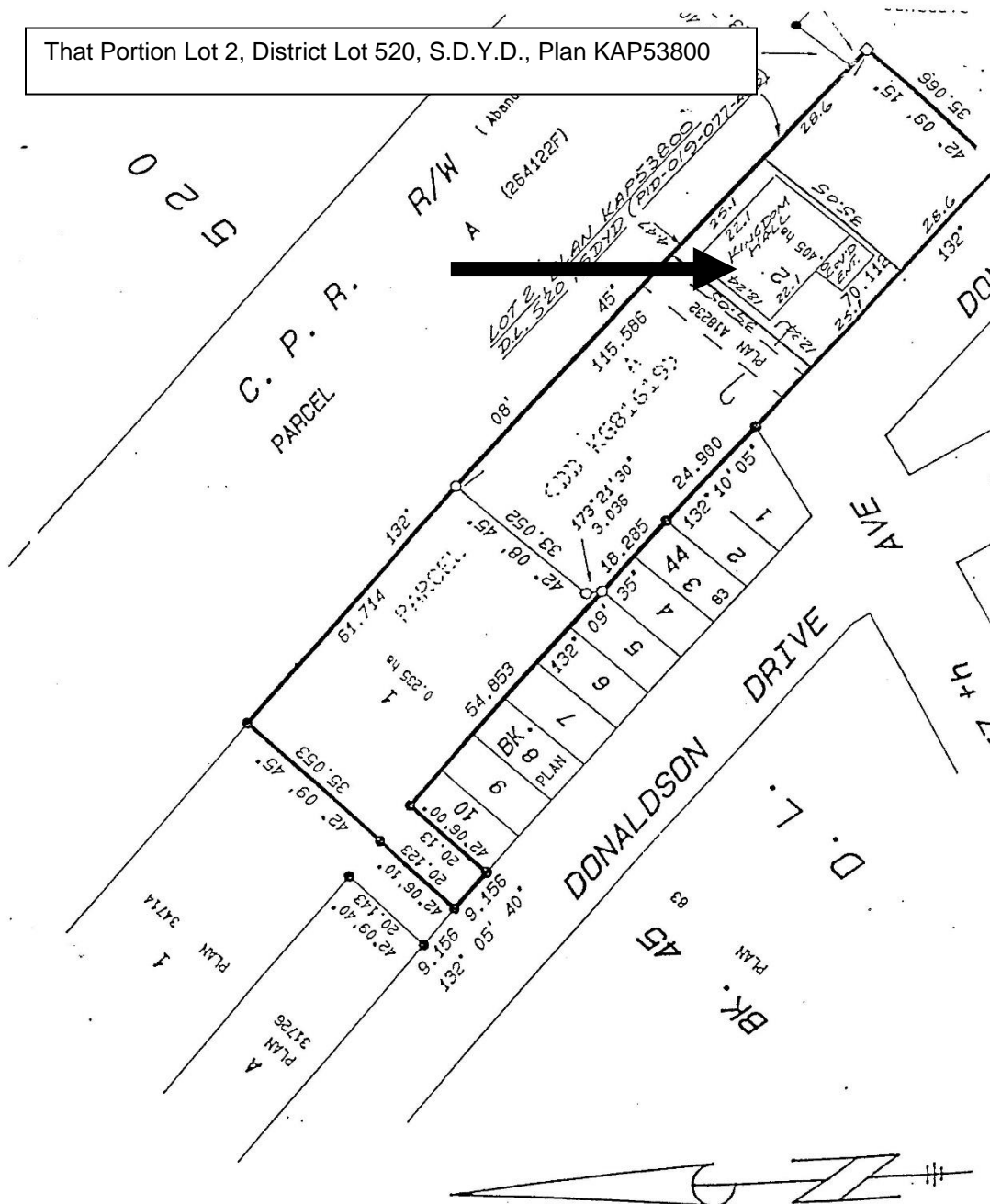
B.C.L.S.

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

© A.F. Hoetsloot, B.C.L.S. 1989

89-19-

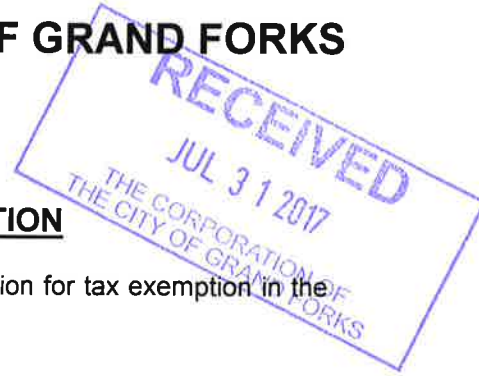
That Portion Lot 2, District Lot 520, S.D.Y.D., Plan KAP53800



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 B.C.

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.

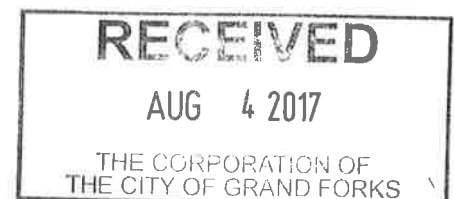
I hope that this format answers all of your concerns.



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 49 of 116



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 Semenovoff - 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".

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
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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
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From Gaming

Admin. Fee	993.18
Labour Meat Draw	742.00

Total Gaming	1,735.18
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TOTAL REVENUE	149,167.46
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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	<u>31,420.54</u>
Total Chequing/Savings	<u>31,420.54</u>
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	<u>134,903.58</u>
TOTAL ASSETS	<u><u>166,324.12</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24300 · Memberships Next Year (2017)	1,460.00
Total Other Current Liabilities	<u>1,460.00</u>
Total Current Liabilities	<u>1,460.00</u>
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	<u>164,864.12</u>
TOTAL LIABILITIES & EQUITY	<u><u>166,324.12</u></u>

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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

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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

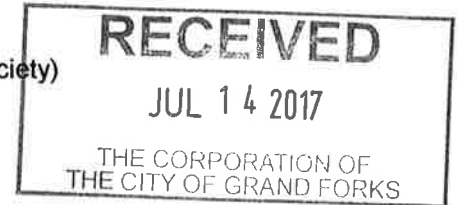
Note: Application must be received by July 31st at City Hall for consideration for tax exemption in the following year.

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

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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>-</u>	<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

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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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

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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)

Printed: July 24, 2017 10:32 AM

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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)

Printed: July 24, 2017 10:32 AM
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

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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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 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	(8,828)	(8)	-	-
	22	10,255	19,848	(8)	29,917	36,568
TANGIBLE CAPITAL ASSETS (Note 4)	1,419	-	-	-	1,419	1,607
	-	171,527	369,989	107,455	652,971	653,286
LONG TERM INVESTMENTS (Note 5)						
	\$ 1,441	\$ 185,782	\$ 389,637	\$ 107,447	\$ 684,307	\$ 691,461

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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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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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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 (ASNFPPO).

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.