



The Village of
PORT CLEMENTS
"Gateway to the Wilderness"

36 Cedar Avenue West
PO Box 198
Port Clements, BC
V0T1R0
OFFICE :250-557-4295
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Email : office@portclements.ca
Web : www.portclements.ca

AGENDA
Regular Meeting of Council Monday May 5, 2014
COUNCIL CHAMBERS

1. **ADOPT AGENDA.**
2. **PETITIONS, DELEGATIONS & OPENING OF SEALED TENDERS**
3. **MINUTES**
M-1- April 22, 2014 Regular Council Meeting
4. **BUSINESS ARISING FROM THE MINUTES & UNFINISHED BUSINESS**
5. **ORIGINAL CORRESPONDENCE**
C1 – Ministry of Transportation – designation change proposed for highway 16
6. **GOVERNMENT**
G1 – Bylaw #415, 2014 Tax Rate Bylaw – 1st, 2nd & 3rd Reading
7. **FINANCE**
F1 – Cheque Listing to May 1, 2014
F2 – Approve audited Financial Statements for December 31, 2013
F3 – 1st Quarter Financial Results (to March 31, 2014)
8. **NEW BUSINESS**
NB1 – Newcombe Avenue Right of Way clearing
9. **REPORTS & DISCUSSIONS**
10. **ACTION ITEMS**
11. **QUESTIONS FROM THE PUBLIC & PRESS**

Move to in-camera per CC Sec. 90(1)(k)
12. **ADJOURNMENT**



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Minutes of the Regular meeting of the Port Clements Council held April 22, 2014 in the Council Chambers.

Present:

Mayor Cheer
Councillor Gould
Councillor Gaspar
Councillor Falconbridge
Councillor Thomas

Deputy Clerk – Sharon Ferretti

2 members of the public in attendance

Mayor Cheer called the meeting to order at 7pm

1. ADOPT AGENDA.

2014-130 - Moved by Councillor Falconbridge, seconded by Councillor Gaspar
THAT the agenda be adopted with the following additions – M4 – Rec committee notes, NB3 – Letter of Support – Sandspit Community Society (Sandspit Inn), NB4 – Letter of Support – Sandspit Community Society (Shuttle Bus), NB5 – Letter of Support – Youth Assembly, In-camera per Section 90 (1)(d).
CARRIED

2. PETITIONS, DELEGATIONS & OPENING OF SEALED TENDERS.

D-1 – Allan Kindrat – Adventure Paving
Update on upcoming paving work between Port Clements and Masset. To begin Wednesday April 23rd and conclude Saturday June 14th. Working 6 days per week – Monday to Saturday from 6am-6pm. Industry standards allow for traffic waits of up to 20 minutes.

3. MINUTES.

M-1 – Regular Meeting of Council Monday April 7, 2014
2014-131 – Moved by Councillor Gould, seconded by Councillor Gaspar
THAT we accept the Regular Council meeting minutes from April 7, 2014 meeting as presented.
CARRIED

M-2 - Tourism committee Meeting Thursday January 9, 2014
2014-132 – Moved by Councillor Falconbridge, seconded by Councillor Gaspar
THAT we accept the Tourism Committee minutes from January 9, 2014 as presented.
CARRIED

M-3 – Tourism committee meeting Thursday March 13, 2014
2014-133 – Moved by Councillor Falconbridge, seconded by Councillor Gould
THAT we accept the Tourism Committee minutes from the March 13, 2014 meeting as presented.
CARRIED

M-4 – Recreation Committee Minutes from April 10, 2014
2014-134 – Moved by Councillor Gaspar, seconded by Councillor Gould
THAT we accept the Recreation committee minutes from the April 10, 2014 meeting as presented.
CARRIED

4. BUSINESS ARISING FROM THE MINUTES & UNFINISHED BUSINESS.

5. ORIGINAL CORRESPONDENCE.

C-1 – City of Pitt Meadows

2014-135 – Moved by Councillor Gaspar, seconded by Councillor Falconbridge
THAT we receive and file this correspondence.

CARRIED

C-2 – Marine Planning Partnership for the North Pacific Coast

2014-136 – Moved by Councillor Thomas, seconded by Councillor Gaspar
THAT we open this for discussion.

CARRIED

2014-137 – Moved by Councillor Gould, seconded by Councillor Gaspar

THAT we receive and file this correspondence.

CARRIED

C-3 – District of Summerland Invitation to 2014 LIBOA conference

2014-138 – Moved by Councillor Thomas, seconded by Councillor Falconbridge
THAT we receive and file this correspondence.

CARRIED

C-4 – Village of Lumby regarding amendments to Canada Post System

2014-139 – Moved by Councillor Thomas, seconded by Councillor Falconbridge
THAT we receive and file this correspondence.

CARRIED

C-5 – Honoring the Victims of Logging

Member of the Public Wendy Quinn requested that the Village consider doing something for this year's Day of Mourning. Mayor Cheer is still working on a memorial plaque. When he approached WCB about this they indicated that Terrace was doing a similar thing and wondered if we could work together – it was decided that that was not a good fit.

2014-140 – Moved by Councillor Gould, seconded by Councillor Gaspar

THAT Councillor Gould be authorized to approach Edwards & Associates about making an announcement over their radio in recognition of the day of Mourning.

CARRIED

6. GOVERNMENT.

G-1 – Bylaw #414, 2014 – Financial Plan Bylaw for the years 2014-2018

2014-141 – Moved by Councillor Falconbridge, seconded by Councillor Gaspar
THAT we reconsider and adopt Bylaw #414, 2014.

CARRIED

1 Opposed

7. FINANCE.

F-1 – Cheque listing to April 16, 2014

2014-142 – Moved by Councillor Gaspar, seconded by Councillor Falconbridge
THAT we receive and file this information.

CARRIED

F-2 – March NSCU bank statement

2014-143 – Moved by Councillor Falconbridge, seconded by Councillor Gould
THAT we accept the information as presented.

CARRIED

Council had a brief recess at 8pm and resumed at 8:02pm – Councillor Falconbridge left the meeting at this point due to family obligations.

8. NEW BUSINESS.

NB-1 – Report to Council – Gwaii Trust Community Events Program
2014-144 – Moved by Councillor Gould, seconded by Councillor Thomas
THAT we open this for discussion.

CARRIED

This item was tabled.

2014-145 – Moved by Councillor Gould, seconded by Councillor Thomas
THAT Council arrange to meet with representatives from the Community Hall Society, at their convenience, to have them present their concerns to Council.

CARRIED

Mayor Cheer left the room prior to NB-2 and Councillor Gould took over temporarily as Chair.

NB-2 – Port Clements Historical Society request for support for 2014
2014-146 – Moved by Councillor Gaspar, seconded by Councillor Thomas
THAT we open this for discussion.

CARRIED

2014-147 – Moved by Councillor Gaspar, seconded by Councillor Thomas
THAT we approve the financial request for \$2,800.00 for 2014 for the Historical Society.

CARRIED

Mayor Cheer returned to the meeting and resumed the Chair.

NB-3 – Letter of Support for Sandspit Community Society regarding Sandspit Inn
2014-148 – Moved by Councillor Gould, seconded by Councillor Gaspar
THAT the Village of Port Clements write a letter of Support for the Sandspit Community Society in regards to taking over the operation of the Sandspit Inn.

CARRIED

NB-4 – Letter of Support for the Sandspit Community Society regarding providing a shuttle bus service
2014-149 – Moved by Councillor Gaspar, seconded by Councillor Thomas
THAT we open this for discussion.

MOTION DEFEATED (vote was a tie)

2014-150 – Moved by Councillor Gould, seconded by Councillor Thomas
THAT we contact the Sandspit Community Society for more information on the shuttle service idea such as a business plan.

CARRIED 1 OPPOSED 1 ABSTAINED

NB-5 – Letter of Support – Youth Assembly
2014-151 – Moved by Councillor Thomas, seconded by Councillor Gaspar
THAT Acting Mayor Thomas attend the assembly as an observer in Mayor Cheer's absence.

CARRIED

2014-152 – Moved by Councillor Gould, seconded by Councillor Gaspar
THAT we write a letter of support for the Youth Assembly.

CARRIED

9. ACTION ITEMS:

10. REPORTS AND DISCUSSIONS.

Mayor Cheer – Tourism mtg, Rec mtg, NCLGA mtg – Wally will attend so someone needs to look after the Fan tour planned for the same timeframe.

Councillor Gaspar – Rec mtg, Tourism mtg, Easter Hunt well attended despite the rain

Councillor Gould – MaPP mtg, tourism mtg, SQCRD Mtg this Saturday.

Councillor Thomas – MaPP mtg.

Deputy Clerk – MIA Risk Management and MATI Advance Communications training April 24 – May 2nd.

2014-153 - Moved by Councillor Gaspar, seconded by Councillor Gould
THAT we move to in-camera per CC Section 90(1)(d) at 8:55pm.

CARRIED

ADJOURNMENT.

2014-154 - Moved by Councillor Gaspar, seconded by Councillor Gould
THAT the meeting be adjourned at 9:12pm

CARRIED

Wally Cheer,
Mayor

Sharon Ferretti,
Deputy Clerk/Treasurer

Kim Mushynsky

From: Wiedeman, Lori TRAN:EX <Lori.Wiedeman@gov.bc.ca>
Sent: April-26-14 11:21 AM
To: 'clerk@portclements.ca'
Cc: Gibson, Rena TRAN:EX; Penner, Randy D TRAN:EX
Subject: Controlled Access Highway Proposal - Skidegate one-way to boundary of Skidegate IR1; Skidegate IR1 west boundary to south end of Masset Causeway
Attachments: Proposed CAH Haida Gwaii.pdf

Hello Kim,

The Ministry of Transportation and Infrastructure is proposing to designate the Skidegate one-way to boundary of Skidegate IR1 and Skidegate IR1 west boundary to south end of Masset causeway as a Controlled Access Highway (see attached map). The intent of Controlled Access Highways is to preserve a reasonable level of service to long-trip vehicles on the major highway and street system, and to enhance safety by working closely with the District and key stakeholders to:

- Promote a balanced hierarchy of road facilities in all areas;
- Discourage urban sprawl in rural areas;
- Limit points of access to trunk high-speed highways; and
- Regulate land use within the controlled area (i.e. subdivisions, developments, road closures, etc).

In order to ensure that the ministry fully considers all perspectives, please reply with your comments regarding this proposed designation.

Once I have received feedback from the District of Port Clements, the District of Masset, the Council of the Haida Nation, the Skeena/Queen Charlotte Regional District, and Jennifer Rice, MLA, the request will be taken through an approval process, with final approval by the Minister. The full process may take a few months, and I will keep you informed of the final result. Please let me know if you have any questions regarding this matter.

Lori Wiedeman

District Manager, Skeena District

Ministry of Transportation and Infrastructure

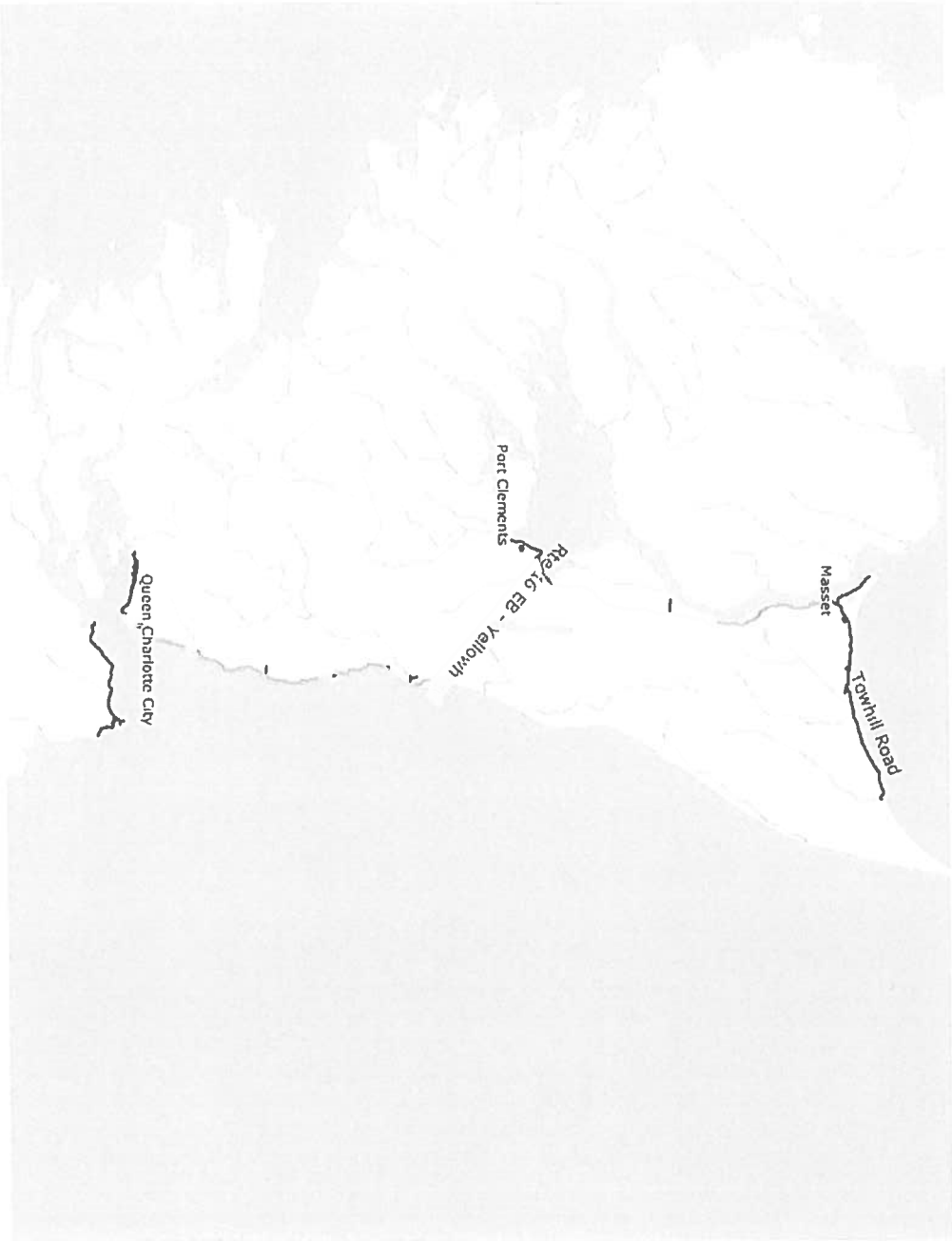
Office: (250) 615-3967 | Cell: (250) 641-1699 | email: Lori.Wiedeman@gov.bc.ca

Current Road Conditions:



Please think about the environment before you print

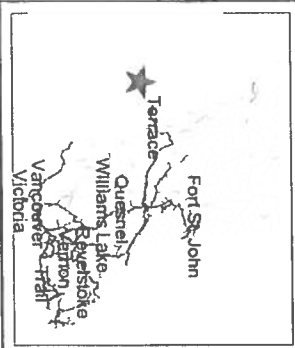
Highway 16 on Haida Gwaii



This map is a user generated static output from an Internet mapping site and is for general reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable. THIS MAP IS NOT TO BE USED FOR NAVIGATION.

Notes: The green route is Highway 16. Starting at the south boundary of the Village of Masset, and going south to the west end of the Skidegate 1-way street.

Map center: 695140, 5945791 (UTM 8N)



Legend

- RFI Nationals
- RFI Easements
- RFI Highways
- Numbered Routes (DSA)
- Reverse Numbered Route
- Numbered Route
- Cities and Towns**
- City
- District Municipality
- Town
- Village
- Village - Unincorporated
- Capital City
- Water - Lines (1:2M)
- River or Stream - Definite
- River or Stream - Left Bank
- River or Stream - Right Bank
- Dam
- Provincial Boundary (1:2M)
- Boundary (International)
- Boundary (Interprovincial)
- (250K) Water - Ocean - Colour Filled
- Water - Polygons (1:2M)
- Provinces and States**
- Canadian Provinces
- US States



Scale: 1:789,609



VILLAGE OF PORT CLEMENTS

BYLAW NO. 415, 2014

Being a bylaw for the levying of rates for Municipal, Hospital and Regional District purposes for the year 2014.

The Council of the Village of Port Clements, in open meeting assembled, enacts as follows:

1. The following rates are hereby imposed and levied for the year 2014:
 - a) For all lawful general purposes of the municipality on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in column "A" of the schedule attached hereto and forming a part hereof.
 - b) For Vancouver Island Regional Library purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "B" of the Schedule attached hereto and forming a part hereof.
 - c) For Skeena-Queen Charlotte Regional Hospital purposes on the assessed value of land and improvements taxable for Hospital purposes, rates appearing in Column "C" of the Schedule attached hereto and forming a part hereof.
 - d) For Skeena-Queen Charlotte Regional District purposes on the assessed value of land and improvements taxable for general Regional District purposes, rates appearing in Column "D" of the Schedule attached hereto and forming a part hereof.
 - e) For North West Regional Hospital District purposes on the assessed value of land and improvements taxable for Hospital purposes, rates appearing in Column "E" of the Schedule attached hereto and forming a part hereof.
2. The minimum amount of Taxation upon a parcel of Real Property shall be one dollar (\$1.00).
3. This Bylaw may be cited as "Tax Rates Bylaw No. 415, 2014"

READ A FIRST TIME THIS 5TH DAY OF MAY, 2014
READ A SECOND TIME THIS 5TH DAY OF MAY, 2014
READ A THIRD TIME THIS 5TH DAY OF MAY, 2014

RECONSIDERED AND FINALLY ADOPTED THIS DAY OF MAY, 2014

Wally Cheer – MAYOR

Kim Mushynsky – CAO

CERTIFIED TO BE A TRUE COPY OF VILLAGE OF PORT CLEMENTS TAX RATE BYLAW #415, 2014.

**VILLAGE OF PORT CLEMENTS
SCHEDULE FOR TAX RATE BYLAW NO. 415, 2014**

Rates per \$1000 of taxable assessed value

	“A” General Municipal	“B” VIRL	“C” SQCRD Hospital*	“D” SQCRD	“E” NW Reg. Hospital
Class:					
1. Residential	4.954	0.52	0.000	1.1833	0.5246
2. Utilities	12.385	1.04	0.000	2.9582	1.8361
5. Light Industrial	9.908	1.04	0.000	2.3666	1.7836
6. Business	9.908	1.04	0.000	2.3666	1.2852
7. Managed Forest	12.385	1.04	0.000	2.9582	1.5738
8. Rec/Non Profit	4.954	0.52	0.000	1.1833	0.5246
9. Farm	4.954	0.52	0.000	1.1833	0.5246

*This column was included for 2014 as this is the first year of a zero allocation for this entity. This column will be dropped for the 2015 Tax Rate Bylaw.

VILLAGE OF PORT CLEMENTS

Cheque Listing For Council

2014-May-1
9:56:16AM

Cheque #	Cheque Date	Vendor Name	General Ledger	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
140158	2014-04-15	BIG RED	10-2-71-21-15	13732	PAYMENT WEEKLY CONTAINER SERVICE I	253.58	253.58
140159	2014-04-15	DRIFTECH MECHANICAL SE	10-2-24-70-20	9285	PAYMENT FIRE TRUCK INSPECTION FEE	210.56	210.56
140160	2014-04-15	Ferretti, Sharon	10-2-12-10-25	MIA+MATI2014	PAYMENT MILEAGE+PER DIEMS	405.76	405.76
140161	2014-04-15	NORTHWEST COMMUNITY C	10-2-24-60-00	31735	PAYMENT OFA LEVEL 1 - FIRE DEPT TRAIN	1,500.00	1,500.00
140162	2014-04-15	OBSERVER PUBLISHING CC	10-2-12-25-00	G14-740	PAYMENT HAIDA GWAI AD PAGE 66	576.45	576.45
140163	2014-04-15	RENCO	10-3-22-00-00 30-2-41-40-10 10-2-31-90-00 40-2-42-90-60	March2014 March2014 March2014 March2014	PAYMENT GST GAS,DIESEL,MARKED DIESEL GAS,DIESEL,MARKED DIESEL GAS,DIESEL,MARKED DIESEL	19.44 155.58 155.58 77.80	408.40
140164	2014-04-15	ROCKY MOUNTAIN Phoenix	10-2-24-80-00 10-3-22-00-00	IN79432 IN79432	PAYMENT ROOF LADDER + EXTENSION LA GST	1,319.31 61.65	1,380.96
140165	2014-04-15	TELUS COMMUNICATIONS I	10-2-71-21-15 40-2-42-90-40 30-2-41-50-00 10-2-24-70-10 10-3-22-00-00	March 2014 March 2014 March 2014 March 2014 March 2014	PAYMENT MARCH PHONE BILL Sewer Water firehall GST	618.93 73.53 247.71 906.13 86.74	1,933.04
140166	2014-04-22	BC HYDRO	40-2-42-90-40 10-2-34-00-40 10-2-24-70-10 10-2-19-00-00 10-2-34-00-15 10-2-32-50-00 30-2-41-50-00 10-3-22-00-00	March March March March March March March March	PAYMENT HYDRO BILL JAN - MARCH HYDRO BILL JAN - MARCH HYDRO BILL JAN - MARCH HYDRO BILL JAN - MARCH HYDRO BILL JAN - MARCH HYDRO BILL JAN - MARCH HYDRO BILL JAN - MARCH GST	237.10 1,940.11 628.50 193.63 39.31 1,098.80 1,969.29 285.37	6,392.11
140167	2014-04-22	CIBC VISA	10-2-12-10-20 10-3-22-00-00 10-2-12-11-60 10-2-12-10-25 10-2-12-11-30 10-2-12-11-30 10-2-12-11-30 10-4-00-00-00	MarchStmt MarchStmt MarchStmt MarchStmt MarchStmt MarchStmt MarchStmt MarchStmt	PAYMENT MIA + MATI courses GST Postage MATI registration Basecamp Norton Netfirms Credit VISA credit balance	247.12 140.51 63.00 2,500.00 22.81 111.99 (13.89) (1,260.69)	1,810.85
140168	2014-04-22	CORPORATE EXPRESS	10-2-12-11-00 10-3-22-00-00	35338640 35338640	PAYMENT PAPER, ENVELOPES, TAPE, SHEE GST	227.04 10.61	237.65
140169	2014-04-22	DELMAS CO-OP	10-2-71-21-00 10-3-22-00-00 10-2-71-21-00 10-3-22-00-00 10-2-71-21-00 10-3-22-00-00 10-2-71-21-00 10-3-22-00-00 10-2-81-90-00	00227739E 00227739E 00227935E 00227935E 00228611F 00228611F 00228831F 00228831F 5213-4 March	PAYMENT TOILET AND ITEMS FOR COMML GST VALVE ANGLE GST CHROME GRAB BAR, BATH FAN GST MIRROR + PAPER HOLDER GST MARCH SERVICE FEE	304.30 14.22 0.54 0.03 286.10 13.37 68.46 3.20 6.00	696.22

VILLAGE OF PORT CLEMENTS

Cheque Listing For Council

2014-May-1
9:56:16AM

Cheque #	Cheque Date	Vendor Name	General Ledger	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
140170	2014-04-22	Greater Masset Development	30-2-41-40-00	5152	PAYMENT SHELVING + MISC ITEMS	262.50	262.50
140171	2014-04-22	MasterCard, CUETS FINANCI.	10-2-12-25-00	March 2014	PAYMENT Delivered 6 cases bottled water Ce	181.19	181.19
140172	2014-04-22	NORTHERN LABS LTD.	30-2-41-20-00	90084	PAYMENT WATER TESTING	112.35	112.35
140173	2014-04-22	O'Donoghue, Sean	40-2-42-30-00	BCWWA2014	PAYMENT PER DIEMS	986.56	986.56
140174	2014-04-22	XEROX CANADA LTD.	10-2-12-11-30 10-3-22-00-00	L10544030 L10544030	PAYMENT QTRLY PYMT 10 OF 20 GST	462.00 21.59	483.59

Total 17,831.77

*** End of Report ***

VILLAGE OF PORT CLEMENTS

FINANCIAL STATEMENTS

DECEMBER 31, 2013

Certified General Accountant

Independent Auditor's Report

To the Mayor and Councillors of the
Village of Port Clements,

I have audited the statement of financial position of the Village of Port Clements as at December 31, 2013, and the statement of operations, changes in net debt, cash flows for the year then ended, and a summary of significant 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 local governments, 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

My responsibility is to express an opinion on these financial statements based on my audit. I have conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I 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 judgement, 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 municipality'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 municipality's internal control. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, these financial statements present fairly, in all material respects, the financial position of the municipality as at December 31, 2013 and the results of its operations and changes in its financial position for the year then ended in accordance with Canadian generally accepted accounting principles for local governments.

A.W. Vandermeer

A.W. Vandermeer & Associates
Certified General Accountant

Cloverdale, B. C.
April 20, 2014

**VILLAGE OF PORT CLEMENTS
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2013**

	2013	2012
	\$	\$
Assets		
Financial assets		
Cash	877,569	1,960,611
Temporary investments	1,390,987	129,376
Property taxes and utilities receivable (Note 5)	107,195	127,906
Trade, government and other receivables (Note 5)	33,870	14,467
	<u>2,409,621</u>	<u>2,232,360</u>
Liabilities		
Trade accounts payable and accruals	21,999	30,915
Deferred revenue	151,381	211,335
	<u>173,380</u>	<u>242,250</u>
Net financial assets	<u>2,236,241</u>	<u>1,990,110</u>
Non-financial assets		
Tangible capital assets (Notes 1 and 6)	8,206,660	8,449,592
Inventories	27,325	34,974
Prepaid expenses and deferred charges	20,262	19,082
	<u>8,254,247</u>	<u>8,503,648</u>
Accumulated surplus	<u>10,490,488</u>	<u>10,493,758</u>
Represented by:		
Operating funds	2,263,604	2,023,942
Statutory Reserve (Note 10)	20,224	20,224
Equity in tangible capital assets (Note 7)	8,206,660	8,449,592
	<u>10,490,488</u>	<u>10,493,758</u>

Approved by the Mayor and Council

VILLAGE OF PORT CLEMENTS
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budget	2013	2012
	\$	\$	\$
Revenue			
Property taxes	208,416	208,546	208,080
Grants in lieu	6,645	6,315	7,137
Services	16,790	16,306	7,522
Revenue from own sources	116,080	121,443	114,196
Multi purpose building rental	12,850	12,206	12,344
Unconditional grants	400,000	251,920	539,009
Conditional grants	86,000	199,125	1,028,657
Interest and penalties	23,100	47,393	25,028
Collections for other agencies	206,710	196,717	202,660
	<u>1,076,591</u>	<u>1,059,971</u>	<u>2,144,633</u>
Total revenue			
	<u>1,076,591</u>	<u>1,059,971</u>	<u>2,144,633</u>
Expenditures			
Legislative	34,800	30,073	33,473
General administration	188,900	190,777	166,110
Protective services	40,650	37,102	45,577
Emergency services	3,650	3,835	760
Common services	25,000	25,924	17,651
Wharf	27,500	21,598	2,419
Small craft harbour	7,850	8,625	5,786
Roads	46,450	37,327	38,103
Environmental	3,830	596	2,510
Economic development	57,000	56,144	44,162
Parks, recreation and tourism	48,500	56,707	43,380
Other (Water and Sewer)	117,530	100,513	97,802
Multipurpose building maintenance	51,050	38,212	55,413
Fiscal services	2,500	2,134	1,689
Amortization	234,766	257,039	233,271
Payments to other agencies	207,210	196,635	203,015
	<u>1,097,186</u>	<u>1,063,241</u>	<u>991,121</u>
Excess operating revenue over expenses	(20,595)	(3,270)	1,153,512
Gain on disposal of capital assets	<u>-</u>	<u>-</u>	<u>2,966</u>
Excess revenue over expenses	(20,595)	-3,270	1,156,478
Accumulated surplus, beginning of year	<u>10,493,758</u>	<u>10,493,758</u>	<u>9,337,280</u>
Accumulated surplus, end of year	<u><u>10,473,163</u></u>	<u><u>10,490,488</u></u>	<u><u>10,493,758</u></u>

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

**VILLAGE OF PORT CLEMENTS
STATEMENT OF CHANGES IN NET DEBT
FOR THE YEAR ENDED DECEMBER 31, 2013**

	2013	2012
	\$	\$
Excess revenue over expenses	(3,270)	1,156,478
Amortization of tangible capital assets	257,039	233,271
Change in inventories	7,649	(2,329)
Change in prepaid expenses	(1,180)	(7,529)
Acquisition of tangible capital assets	(14,107)	(1,008,686)
Increase (decrease) in net financial assets	<u>246,131</u>	<u>371,205</u>
Net financial assets, beginning of year	1,990,110	1,618,905
Net financial assets, end of year	<u><u>2,236,241</u></u>	<u><u>1,990,110</u></u>

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

**VILLAGE OF PORT CLEMENTS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	2013	2012
	\$	\$
Operating		
Excess revenue over expenses	(3,270)	1,156,478
<i>Non-cash charges to operating</i>		
Amortization	257,039	233,271
Inventory	7,649	(2,329)
<i>Changes to financial assets/liabilities</i>		
Accounts receivable	1,308	2,542
Accounts payable	(8,916)	(24,178)
Deferred revenue	(59,954)	(13,448)
Prepaid expenses	(1,180)	(7,528)
	<u>192,676</u>	<u>1,344,808</u>
Capital		
Acquisition of tangible capital assets	(14,107)	(1,008,686)
	<u>(14,107)</u>	<u>(1,008,686)</u>
Financing activities	-	-
Change in cash and cash equivalents	178,569	336,122
Opening cash and cash equivalents	2,089,987	1,753,865
Closing cash and cash equivalents	<u>2,268,556</u>	<u>2,089,987</u>
Composition of cash and cash equivalents		
Cash	877,569	1,960,611
Temporary investments	1,390,987	129,376
	<u>2,268,556</u>	<u>2,089,987</u>

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

VILLAGE OF PORT CLEMENTS
 SCHEDULE OF TANGIBLE CAPITAL ASSETS
 YEAR ENDED DECEMBER 31, 2013

	Land	Buildings	Fire Department Equipment	Office Equipment	Tools & Equipment	Vehicles	Roads & Sidewalks	Water	Sewer	Parks & Recreation	2013 Total	2012 Total
Historical cost												
Opening balance	349,954	3,636,754	465,285	19,594	70,248	19,334	350,386	2,207,504	1,980,634	1,012,218	9,521,911	9,521,911
Additions	-	11,600	11,600	-	2,507	-	-	-	-	-	14,107	-
Closing balance	349,954	3,636,754	476,885	19,594	72,755	19,334	350,386	2,207,504	1,980,634	1,012,218	9,536,018	9,521,911
Accumulated amortization												
Opening balance	-	465,906	92,781	9,797	8,781	9,667	43,798	141,972	173,829	125,788	1,072,319	839,047
Amortization expense	-	101,895	25,136	1,959	2,245	1,933	8,760	55,188	34,766	25,157	257,039	233,272
	-	567,801	117,917	11,756	11,026	11,600	52,558	197,160	208,595	150,945	1,329,358	1,072,319
Net book value	349,954	3,068,953	358,968	7,838	61,729	7,734	297,828	2,010,344	1,182,039	861,273	8,206,660	8,449,592

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

**VILLAGE OF PORT CLEMENTS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013**

The Village of Port Clements is a municipality and provides general government, water, sewer and related services to the residents of Port Clements, B. C.

1. Significant accounting policies

(a) Basis of presentation

The financial statements of the Village of Port Clements are the representations of management prepared in accordance with local government accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. The Financial Statements reflect the combined results and activities of the reporting entity which is comprised of the Operating, Water, Sewer and Reserve funds and all organizations that are accountable for the administration of their financial affairs and resources to the Council and are controlled or owned by the Village.

(b) Revenue recognition

Taxes are recognized as revenue when they are levied. Sale of services and user fee revenues are recognized when the service or product is provided by the Village. Conditional grant revenues are recognized when specified conditions have been completed. Unconditional grant revenue is recognized when the funding becomes receivable. Revenue unearned in the current period is recorded as deferred revenue.

(c) Tangible capital assets

Tangible capital assets, comprised of capital assets and capital work-in-progress, are recorded at cost less accumulated amortization and are classified according to their functional use. Amortization is recorded on a straight line basis over the estimated useful life of the asset commencing in the year the asset is put into service. Assets under development are not amortized until the asset is available for productive use. Estimated useful lives are as follows:

	Years
Land improvements	40
Buildings	25 – 50
Mobile equipment	10 – 20
Furniture, small tools and office equipment	10
Vehicles	10
Infrastructure	40

(d) Use of estimates

The preparation of consolidated financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenues and expenses during the period. Significant areas requiring estimates include the determination of payroll liabilities and provisions for contingencies. As such actual amounts could differ from the estimates.

(e) Inventories of land for resale

Inventories of land for resale are recorded at cost.

(f) Reserves

Appropriations of the equity of operating funds are provided to allow for anticipated future capital and operating expenditures (see Note 10).

2. Banking facilities

The Village of Port Clements has been provided a \$189,000 operating line of credit at prime with the Canadian Imperial Bank of Commerce.

**VILLAGE OF PORT CLEMENTS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013**

3.	Accounts receivable	2013	2012
		\$	\$
	Property Taxes and Utilities		
	Property taxes	108,106	128,909
	Utilities	<u>(911)</u>	<u>(1,003)</u>
		<u>107,195</u>	<u>127,906</u>
	Trade, Government and Other		
	Sales taxes receivable	5,821	12,000
	Other receivables	<u>28,049</u>	<u>2,467</u>
		<u>33,870</u>	<u>14,467</u>

4.	Deferred income	2013	2012
	Donation (Centennial Pavilion)	5,000	-
	Federal Gas Tax Community Works	133,481	211,336
	Tax sale	<u>12,900</u>	<u>-</u>
		<u>151,381</u>	<u>211,336</u>

Federal gas tax

The Community Works Fund Agreement (Gas Tax) funding is provided by the Government of Canada. The use of the funding is established by an agreement between the Municipality and the Union of British Columbia Municipalities. Funding may be used towards designated public transit, community energy, water, wastewater, solid waste and capacity building projects.

5.	Tangible capital assets	2013	2012
		\$	\$
	Land	349,954	349,954
	Buildings	3,068,953	3,170,847
	Automotive	7,734	9,667
	Fire Department equipment	358,968	372,504
	Office Equipment	7,838	9,797
	Tools & Equipment	61,729	61,467
	Parks & Recreation	861,273	886,431
	Roads and Sidewalks	297,828	306,588
	Water System	2,010,344	2,207,504
	Sewer System	<u>1,182,039</u>	<u>1,216,805</u>
		<u>8,206,660</u>	<u>8,449,592</u>

6. Equity in tangible capital assets
Equity in tangible capital assets (TCA) represents the net book value of total capital assets less long term obligations assumed to acquire those assets. The change in consolidated equity in tangible capital assets is as follows:

	2013	2012
Equity in tangible capital assets, beginning	8,449,592	7,674,177
Add: capital acquisitions	14,107	1,008,686
Less: amortization	<u>(257,039)</u>	<u>(233,271)</u>
Equity in tangible capital assets, ending	<u>8,206,660</u>	<u>8,449,592</u>

**VILLAGE OF PORT CLEMENTS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013**

7. Reserves

	2013	2012
	\$	\$
Building reserve fund	4,261	4,261
Latecomers' fee reserve	9,369	9,369
Fire department reserve	3,000	3,000
Planning fund reserve	<u>3,594</u>	<u>3,594</u>
	<u>20,224</u>	<u>20,224</u>

These internally restricted amounts are not available for other purposes without approval of the mayor and council.

8. Operating leases

Xerox

Quarterly payment of \$431.78 for the lease for the photocopier for the term February 1, 2012 to February 1, 2017 .

9. Contingent liabilities and commitments

- a) The municipality and its employees contribute to the Municipal Pension Plan (the plan), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of benefits. The plan is a multi-employer contributory pension plan. Basic pension benefits provided are based on a formula. The plan has about 179,000 active members and approximately 71,000 retired members. Active members include approximately three contributors from The Village of Port Clements.

The most recent actuarial valuation as at December 31, 2012 indicated 1,370 million funding deficit for basic pension benefits. The next valuation will be at December 31, 2015 with the results available in 2016. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). this is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

The Village of Port Clements paid \$14,497(2012 - \$8,208) for employer contributions to the plan in fiscal 2013.

10. Financial Instruments

The municipality's financial instruments consist of cash and term deposits, accounts and taxes receivable, grants receivable, and accounts payable. Unless otherwise noted, it is management's opinion that the municipality is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of these financial instruments approximate their carrying values.

VILLAGE OF PORT CLEMENTS

REVENUE AND EXPENSE REVIEW

1st quarter ended March 31, 2014

	2014	2014	2013
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<u>GENERAL REVENUES:</u>			
Municipal Property Tax	\$0	\$0	\$0
Payment in Lieu of Taxes	\$656	\$0	\$0
Sale of Services	\$2,354	\$2,635	\$10,846 *sale of property in 2013
Revenue Own Sources	\$18,910	\$18,840	\$16,310
Rentals	\$3,423	\$3,400	\$2,537
Unconditional Grant	\$1,000	\$125	\$71,963
Conditional Grants	\$5,000	\$0	\$0
Transfer from Reserves	\$0	\$0	\$0
Collection for Others	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>TOTAL REVENUE - GENERAL</u>	<u>\$31,343</u>	<u>\$25,000</u>	<u>\$101,656</u>
<u>GENERAL EXPENSES:</u>			
Legislative Expenses	\$6,187	\$6,485	\$4,611
General Administration	\$53,075	\$57,085	\$58,406
Fire Department	\$13,497	\$13,550	\$9,086
Emergency Services	\$0	\$0	\$1,651
Common Services	\$3,635	\$3,790	\$3,498
Wharf	\$1,341	\$1,464	\$21,225 *major repairs in 2013
Small Craft Harbour	\$2,935	\$3,300	\$2,016
Roads	\$6,340	\$7,250	\$8,726

Environmental Health & Devel.	\$190	\$690	\$91
Parks & Recreation	\$9,773	\$10,550	\$1,786 *St. Marks in 20
MPBC Operating	\$6,957	\$7,195	\$3,124
Debt Services	\$330	\$480	\$470
Capital	\$6,254	\$5,000	\$66,601
Collection Others	\$3,378	\$3,375	\$3,252
Amortization	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>TOTAL EXPENSES</u>	<u>\$113,892</u>	<u>\$120,214</u>	<u>\$184,543</u>
<u>NET INCOME - GENERAL</u>	<u>-\$82,549</u>	<u>-\$95,214</u>	<u>-\$82,887</u>

	2014	2014	2013
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
<u>WATER REVENUES:</u>			
Fees & Taxation	\$14,616	\$14,325	\$13,824
Grants	\$0	\$0	<u>\$0</u>
<u>TOTAL WATER REVENUE</u>	<u>\$14,616</u>	<u>\$14,325</u>	<u>\$13,824</u>
<u>WATER EXPENSES:</u>	<u>\$10,400</u>	<u>\$12,120</u>	<u>\$10,362</u>
<u>NET INCOME/LOSS WATER</u>	<u>\$4,216</u>	<u>\$2,205</u>	<u>\$3,462</u>
<u>SEWER REVENUE</u>	<u>\$7,063</u>	<u>\$7,025</u>	<u>\$6,449</u>
<u>SEWER EXPENSES</u>	<u>\$8,269</u>	<u>\$8,970</u>	<u>\$7,284</u>
<u>NET INCOME SEWER</u>	<u>-\$1,206</u>	<u>-\$1,945</u>	<u>-\$835</u>
<u>NET LOSS VOPC</u>	<u>-\$79,539</u>	<u>-\$94,954</u>	<u>-\$80,260</u>



The Village of
PORT CLEMENTS
"Gateway to the Wilderness"

36 Cedar Avenue West
PO Box 198
Port Clements, BC
V0T1R0
OFFICE :250-557-4295
Public Works :250-557-4326
FAX :250-557-4568
Email : office@portclements.ca
Web : www.portclements.ca

REPORT TO COUNCIL

Author: Kim Mushynsky
Date: April 30, 2014
Re: **Newcombe Avenue Right of Way**

Background: The Village owns the road right of way for Newcombe avenue - which runs both to the left and right of Jasper Street. There is extremely minor development on the section of Newcombe running between Jasper and Grouse Streets and no development on the small piece that runs from Jasper down to the beach. Harold and Karen Christen have requested permission to clear an 8 ft section of the piece that runs down to the beach on or before the weekend of May 24/25 so that any debris they haul out while cleaning it up can be included in the Village clean up that weekend. They wish to clear this small section so that they can take their ATV's down to the beach. They wish to volunteer their time to do this undertaking. I have spoken with Stephen Reece from MFLNR in regards to the legalities of riding ATV's on the beach, specifically in the intertidal area to avoid trespass on private property. If the beach is rocky or lacks vegetation then the use of ATV's is not problematic. He emailed me a brochure that the Ministry puts out regarding this issue which is attached.

Recommendation: If Council wishes to consider this request I recommend that the Christen's work with PW to mark the area that they will be cleaning up in advance of any work being done and that we have some form of liability waiver that outlines what they are agreeing to do and absolves the Village of any liability related to this undertaking.

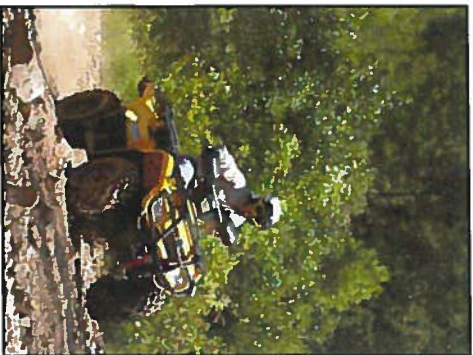
Respectfully submitted:

WHAT CAN I DO?

The public is encouraged to enjoy public forests and range lands. Stay safe, tread lightly, and know your obligations under the law to protect the environment.

Here are some ideas:

- Join a local recreation club to stay informed about your rights and obligations
- If you are unsure if your activities are legal or are damaging an ecosystem, contact your local Ministry of Forests and Range office



Stay on managed or designated trails and roads.

REPORT FOREST CRIMES AND FIRES

Everyone has a stake in protecting our public forest and range lands. Report suspicious activities and environmental damage to local authorities:

Ministry of Forests and Range

Find district offices online at www.gov.bc.ca or toll-free during business hours through Enquiry B.C. at 1-800-663-7867

RAPP - Report All Poachers and Polluters

Online at www.rapp.bc.ca or 1-877-952-RAPP (7277) or *7277 from a cellular phone

CrimeStoppers

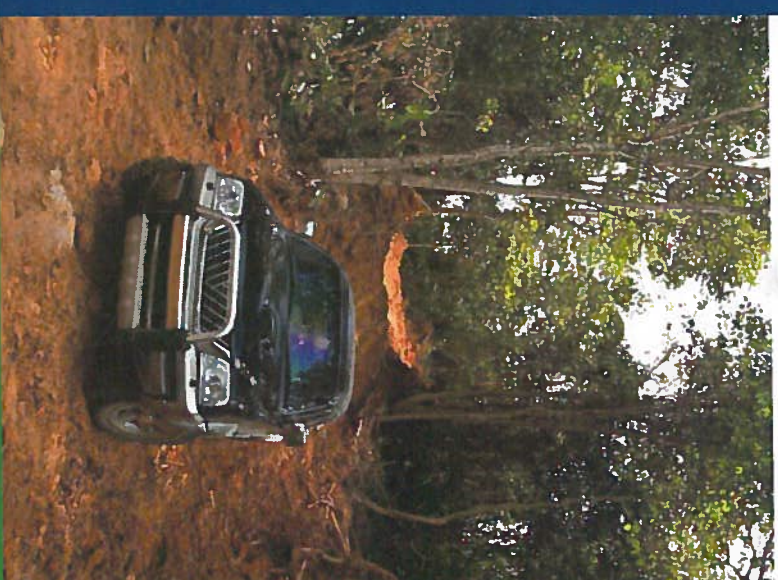
1-800-222-8477

Report a wildfire

1-800-663-5555
or *5555 from a cellular phone



Protect our Forests and Range Land



Ministry of
Forests and Range

DAMAGING THE ENVIRONMENT IS PROHIBITED BY LAW IN BRITISH COLUMBIA

Recent changes to forestry legislation make individuals who damage an ecosystem on Crown land (such as wetlands, grasslands, and alpine areas) subject to penalties. If cases are prosecuted in the courts, they carry a maximum fine of \$100,000, up to one year in jail, or both.

The goal is to prevent damage to the environment, not stop all recreational activities. Most people who use Crown land act responsibly.

It is illegal to build a trail or roadway on Crown land without authority.



THE RESULTS OF IRRESPONSIBLE OFF-ROADING

Whenever you drive off-road, you are disrupting the ecological foundation of our natural areas. In sensitive sites, the damage can be catastrophic.

Problem: Damage to Soils
Operating vehicles irresponsibly can cause long-term irreparable changes to the structure of the soil, making it difficult for plants to take root and grow.

- Solution:**
- Stay on managed or established trails and roads. Do not use livestock or wildlife trails. Do not create new trails.
 - Avoid trails that are narrower than your vehicle and avoid excessively steep trails.



Problem: Damage to Habitat
Off-roading in wetlands kills birds, frogs and salamanders. Damaged wetlands may impact many generations of wildlife due to the lack of plant life and clean water.

- Solution:**
- Do not drive on extremely muddy trails, wet areas, or through water holes.
 - Do not drive through streams, except at approved crossings.



Problem: Damage to Sensitive Areas
Using ATVs, motorbikes and trucks in a sensitive area such as alpine or grassland destroys plant cover and causes erosion. The alpine has a very shallow layer of growing soil that takes decades to regenerate.

- Solution:**
- Stay out of sensitive areas, such as wetlands, alpine, and grasslands.
 - Obey all posted signs.



Problem: Introduction of Invasive Plants
Noxious weeds and invasive plants take root in disturbed soil, displacing native plants and reducing food sources for wildlife and cattle.

- Solution:**
- Check the undercarriage of your vehicle in a weed safe site and remove any plant material or seeds to prevent the spread of invasive plants.



ACTION ITEMS

<u>#</u>	<u>Date</u>	<u>Description</u>	<u>Lead</u>	<u>Follow up</u>
A16	15-10-2012	Bus Shelter	Cheer	Build shelter at corner of Dyson & Bayview
A21	15-07-2013	Drainage concern at far end between Park & Tingley	Gaspar	Develop a plan for addressing this issue
A25	28-01-2014	Biomass heating system for Multiplex	Administrator	Get agreements in place with School District
A26	17-02-2014	Historic Councillor Plaque(s)	Gould	Design and create the necessary plaque(s) to mount ingraved plates from 1975 forward