



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: 250-557-4295
FAX: 250-557-4568
Email: office@portclements.ca
Web: www.portclements.ca

7:00 p.m. Regular Meeting of Council Tuesday, May 19, 2015

AGENDA

1. ADOPT AGENDA.

2. PETITIONS, DELEGATIONS & OPENING OF SEALED TENDERS

D-1-RCMP

3. MINUTES

M-1-May 4, 2015 Regular Council Meeting

4. BUSINESS ARISING FROM THE MINUTES & UNFINISHED BUSINESS

5. ORIGINAL CORRESPONDENCE

C-1-Skeena Queen Charlotte Regional District Board Highlights

C-2-Campground Shuttle request, Edge of The World, Festival Director Janet Rigg

6. GOVERNMENT

7. FINANCE

F-1-Financial Statements December 31, 2014

F-2-Cheque listing to May 13, 2015.

F-3-Northern Savings Credit Union April Bank Statement

F-4-Canadian Imperial Bank of Commerce April Bank Statement

8. NEW BUSINESS

NB-1-GwaiiTel Memorandum of Understanding with RuralCom Corp.

9. ACTION ITEMS

A-1-See attached

10. REPORTS & DISCUSSIONS

11. QUESTIONS FROM THE PUBLIC & PRESS

ADJOURNMENT



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Minutes of the regular meeting of the Port Clements Council held May 4, 2015 in the Council Chambers.

Present:

Mayor Gould
 Councillor Daugert
 Councillor Gaspar
 Councillor Cunningham
 Councillor O'Brien Anderson

CAO – Kim Mushynsky 1 member of the public in attendance

1. ADOPT AGENDA.

Meeting was called to order at 7:00pm

2015-120 - Moved by Councillor Daugert, seconded by Councillor Gaspar
 THAT the agenda be adopted as amended moving NB-2 under delegations.
CARRIED

2. PETITIONS, DELEGATIONS & OPENING OF SEALED TENDERS.

NB-2 – Report to Council – Dangerous Dog

Mr. Mould and King (his pit bull) attended to speak about his plans for ensuring the dog is adequately restrained.

2015-121 – Moved by Councillor Gaspar, seconded by Councillor Cunningham

THAT Council declare Mr. Mould's dog as aggressive and outline Mr. Mould's responsibilities in regards to a satisfactory restraint plan. Further, Council directs staff to update our Dangerous Dog bylaw to avoid confusion between our definition of "aggressive" and the Community Charter's definition of "dangerous". Finally, that the new Bylaw incorporate ticketing information in preparation of potential future Bylaw enforcement around this issue.

CARRIED

3. MINUTES.

M-1 – Regular Meeting of Council Monday April 20, 2015

2015-122 – Moved by Councillor Gaspar, seconded by Councillor Cunningham

THAT we accept the April 20, 2015 Regular Meeting minutes as present.

CARRIED

M-2 – Park Management Committee Meeting of May 26, 2014

2015-123 – Moved by Councillor Gaspar, seconded by Mayor Gould

THAT we accept the May 26, 2014 Park Management Committee Meeting minutes as presented.

CARRIED

4. BUSINESS ARISING FROM THE MINUTES & UNFINISHED BUSINESS.

5. ORIGINAL CORRESPONDENCE.

m-1

C-1 – Council of the Haida Nation – Haida Gwaii Youth Assembly May 7-9, 2015
2015-124 – Moved by Councillor Daugert, seconded by Councillor Cunningham
THAT the Village of Port Clements donates \$200.00 towards the Haida Gwaii Youth Assembly.

CARRIED

C-2 – SQCRD – Haida Gwaii Recreation Service Bylaw #595, 2015
2015-125 Moved by Councillor Gaspar, seconded by Councillor Daugert
THAT the Village of Port Clements give consent to the adoption of the SQCRD Bylaw #595, 2015 to convert and establish the service of Regional Recreation on Haida Gwaii.

CARRIED

C-3 – Telus – Cellular Service in Port Clements
2015-126 – Moved by Councillor Gaspar, seconded by Councillor Daugert
THAT we receive and file the letter from Telus.

CARRIED

C-4 – Northwest British Columbia Resource Benefits Alliance proposal
2015-127 – Moved by Councillor Cunningham, seconded by Councillor O'Brien Anderson
THAT we receive and file the letter from the Ministry of Community, Sport and Cultural Development in regards to a NW Alliance to deal with increased industrial activity in NW British Columbia.

CARRIED

6. GOVERNMENT.

G-1 – Bylaw #422, 2015 – Procedural Bylaw
2015-128 – Moved by Councillor Gaspar, seconded by Councillor O'Brien Anderson
THAT we Reconsider and Adopt Bylaw #422, 2015.

CARRIED

G-2 – Bylaw #423, 2015 – Financial Plan Bylaw for 2015-2019
2015-129 – Moved by Councillor Daugert, seconded by Councillor O'Brien Anderson
THAT we Reconsider and Adopt Financial Plan Bylaw #423, 2015

CARRIED

G-3 – Bylaw #424, 2015 – Tax Rate Bylaw for 2015
2015-130 – Moved by Councillor O'Brien Anderson, seconded by Councillor Daugert
THAT we Reconsider and Adopt Tax Rate Bylaw #424, 2015

CARRIED

7. FINANCE.

F-1 – Cheque listing to April 29, 2015
2015-131 – Moved by Councillor O'Brien Anderson, seconded by Councillor Gaspar
THAT we receive and file the cheque listing.

CARRIED

8. NEW BUSINESS.

NB-1 – Social Media Policy Draft
2015-132 – Moved by Councillor Gaspar, seconded by Councillor O'Brien Anderson
THAT we adopt the Social Media Policy as presented

CARRIED

NB-3 – Emergency Management Overview for Elected Officials
2015-133 – Moved by Councillor Gaspar, seconded by Councillor Daugert
THAT we receive and file this information

CARRIED

9. ACTION ITEMS

10. REPORTS AND DISCUSSIONS.

Councillor Cunningham – regrets for not attending the Park Cleanup, wishes to assist in 2015 Unity Run
Councillor O'Brien Anderson – raised concerns about safety of our older playground equipment in the Community Park
Councillor Gaspar – no report
Mayor Gould – SQCRD Regular and Strategic Planning mtgs, Park Clean up
Councillor Daugert – SQCRD Regular mtg, Gwaii Trust AGM, Community Hall roof project
CAO Mushynsky – reported on success to get Masset RCMP rotation increased from 2 to 3 years, requested Council make an appointment to the newly developed Haida Gwaii North Health Care Committee, next Wednesday mtg with Telus

2015-134 Moved by Councillor Gaspar, seconded by Councillor Daugert
THAT Council appoint Councillor Cunningham to the new Health Care Committee

CARRIED

ADJOURNMENT.

2015-135 - Moved by Councillor Cunningham seconded by Councillor Gaspar
THAT the meeting be adjourned at 9:10pm

CARRIED

Ian Gould,
Mayor

Kim Mushynsky,
CAO



BOARD HIGHLIGHTS

April 24, 2015 Board Meeting

Delegations:

Margaret Kujat, Environmental Coordinator, Regional District of Kitimat-Stikine & Linda Zurkirchen, Principal, Project Manager, Regulatory Specialist, Stantec Inc., addressed the Board, via teleconference, in regard to the Terrace Area Integrated Solid Waste Management Plan Update. Ms. Kujat and Ms. Zurkirchen addressed the objectives of the Solid Waste Management Plan; the projects, specifically facilities and services pertaining to the Waste Management Plan; and the Skeena-Queen Charlotte Regional District's involvement in the Waste Management Plan, which outlines the potential to increase collaborative material management through the partnership with facilitating participation of industry and major projects in appropriate waste diversion in partner districts and municipalities.

Lucy Neville, Recreation Coordinator, Haida Gwaii Regional Recreation Commission, addressed the Board in regard to the current projects and activities taking place under the Haida Gwaii Regional Recreation Service. Ms. Neville addressed the Board's questions pertaining to the Haida Gwaii Regional Recreation Commission versus the Haida Gwaii Recreation Society.

The Chair thanked the delegates for their presentations.

Board Business:

1. The Board received correspondence from the B.C. Ferry Authority to advise the Board that its nomination of Michael Pucci to the Northern Coastal and North Island Appointment to the B.C. Ferry Authority Board of Directors, effective April 1st, 2015. Congratulations!
2. The Board supported two funding applications to support an asset management planning project for the Regional Recycling Depot to be completed throughout the next year.
3. The Board gave three readings to the Haida Gwaii Regional Recreation Service Bylaw No. 595, 2015, being a bylaw to convert and establish the service of Regional Recreation on Haida Gwaii.
4. The Board received correspondence from the Ministry of Community, Sport and Cultural Development to advise it that an extension for the Sandspit Community Water System Study had been granted until March 31, 2016.
5. The Board, on April 25th and 26th, hosted a strategic planning session on Haida Gwaii. More information to follow at the May 22nd regular meeting.

For complete details of the April 24th, 2015 Board meeting, the Agenda and Minutes are posted under "Quick Links" at www.sqcrd.bc.ca.

Kim Mushynsky

From: Janet Rigg <sewnart@haidagwaii.net>
Sent: May-05-15 3:25 PM
To: Kim Mushynsky
Subject: Camping in Port, EOTW

Hi Kim,

As you know, we at EOTW are looking to increase the security of our on-site camping area. We have been meeting with BC Parks, RCMP, and Fall Fair to brainstorm ideas. One idea is to reduce the number of campers we allow in that area. At our last meeting, we discussed promoting more camping in Port. We were wondering if your campground up there is full during the festival weekend and, if not, if the Village of Port Clements would consider providing a shuttle service for festival patrons (once in the morning, once at night, for a fee) in order to encourage more use of the excellent camping facilities up there.

We'd love to hear your thoughts on this.

Sincerely,

Janet

Janet Rigg
EOTW Festival Director
www.edgefestival.com

sewnart@haidagwaii.net
www.sewnart.ca

VILLAGE OF PORT CLEMENTS

FINANCIAL STATEMENTS

DECEMBER 31, 2014

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, 2014, 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, 2014 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 & Associates
Certified General Accountant

Cloverdale, B. C.
April 30, 2014

**VILLAGE OF PORT CLEMENTS
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2014**

	2014	2013
	\$	\$
Assets		
Financial assets		
Cash	849,825	877,569
Temporary investments	1,591,805	1,390,987
Property taxes and utilities receivable (Note 3)	84,324	107,195
Trade, government and other receivables (Note 3)	14,537	33,870
	<u>2,540,491</u>	<u>2,409,621</u>
Liabilities		
Trade accounts payable and accruals	19,327	21,999
Deferred revenue (Note 4)	155,708	151,381
	<u>175,035</u>	<u>173,380</u>
Net financial assets	<u>2,365,456</u>	<u>2,236,241</u>
Non-financial assets		
Tangible capital assets (Notes 1 and 5)	8,088,876	8,206,660
Inventories (Notes 1(e))	28,238	27,325
Prepaid expenses and deferred charges	17,995	20,262
	<u>8,135,109</u>	<u>8,254,247</u>
Accumulated surplus	<u>10,500,565</u>	<u>10,490,488</u>
Represented by:		
Operating funds	2,388,964	2,263,604
Statutory Reserve (Note 7)	22,725	20,224
Equity in tangible capital assets (Note 6)	8,088,876	8,206,660
	<u>10,500,565</u>	<u>10,490,488</u>

Approved by the Mayor and Council

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

**VILLAGE OF PORT CLEMENTS
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2014**

	Budget	2014	2013
	\$	\$	\$
Revenue			
Property taxes	212,816	211,344	208,546
Grants in lieu	6,600	7,440	6,315
Services	9,665	8,250	16,306
Revenue from own sources	161,550	159,515	121,443
Multi purpose building rental	12,350	14,178	12,206
Unconditional grants	251,920	250,351	251,920
Conditional grants	105,625	139,232	199,125
Interest and penalties	-	45,499	47,393
Collections for other agencies	<u>206,530</u>	<u>190,391</u>	<u>196,717</u>
Total revenue	<u>967,056</u>	<u>1,026,200</u>	<u>1,059,971</u>
Expenditures			
Legislative	39,350	25,521	30,073
General administration	198,200	182,570	190,777
Protective services	49,500	42,731	37,102
Emergency services	750	12,884	3,835
Common services	20,900	25,807	25,924
Wharf	9,050	3,991	21,598
Small craft harbour	13,500	11,564	8,625
Roads	46,900	34,178	37,327
Environmental	1,080	(355)	596
Economic development	9,000	2,479	56,144
Parks, recreation and tourism	49,500	75,773	56,707
Water and Sewer	139,575	100,022	100,513
Multipurpose building maintenance	41,800	47,742	38,212
Fiscal services	2,500	1,640	2,134
Amortization	255,966	259,194	257,039
Payments to other agencies	<u>207,030</u>	<u>190,382</u>	<u>196,635</u>
	<u>1,084,601</u>	<u>1,016,123</u>	<u>1,063,241</u>
Excess operating revenue over expenses	(117,545)	10,077	(3,270)
Accumulated surplus, beginning of year	<u>10,490,488</u>	<u>10,490,488</u>	<u>10,493,758</u>
Accumulated surplus, end of year	<u><u>10,372,943</u></u>	<u><u>10,500,565</u></u>	<u><u>10,490,488</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, 2014**

	Budget \$	2014 \$	2013 \$
Excess revenue over expenses	(117,545)	10,077	(3,270)
Amortization of tangible capital assets		259,194	257,039
Change in inventories		(913)	7,649
Change in prepaid expenses		2,267	(1,180)
Dispositonof tangible capital assets		2,756	-
Acquisition of tangible capital assets	90,000	(144,166)	(14,107)
Increase (decrease) in net financial assets	<u>(207,545)</u>	<u>129,215</u>	<u>246,131</u>
Net financial assets, beginning of year		2,236,241	1,990,110
Net financial assets, end of year		<u><u>2,365,456</u></u>	<u><u>2,236,241</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, 2014**

	2014	2013
	\$	\$
Operating		
Excess revenue over expenses	10,077	(3,270)
<i>Non-cash charges to operating</i>		
Amortization	259,194	257,039
Inventory	(913)	7,649
<i>Changes to financial assets/liabilities</i>		
Accounts receivable	42,204	1,308
Accounts payable	(2,672)	(8,916)
Deferred revenue	4,327	(59,954)
Prepaid expenses	2,267	(1,180)
	<u>314,484</u>	<u>192,676</u>
Capital		
Disposition of tangible capital assets	2,756	-
Acquisition of tangible capital assets	(144,166)	(14,107)
	<u>(141,410)</u>	<u>(14,107)</u>
Financing activities	-	-
Change in cash and cash equivalents	173,074	178,569
Opening cash and cash equivalents	2,268,556	2,089,987
Closing cash and cash equivalents	<u>2,441,630</u>	<u>2,268,556</u>
Composition of cash and cash equivalents		
Cash	849,825	877,569
Temporary investments	1,591,805	1,390,987
	<u>2,441,630</u>	<u>2,268,556</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, 2014

	Land	Buildings	Fire Department Equipment	Office Equipment	Tools & Equipment	Vehicles	Roads & Sidewalks	Biomass Heating System	Water	Sewer	Parks & Recreation	2014 Total	2013 Total
Historical cost													
Opening balance	349,954	3,636,754	476,885	19,594	72,755	19,334	350,386	-	2,207,504	1,390,634	1,012,218	9,536,018	9,521,911
Adjustments	-	28,331	-	-	-	-	-	-	-	-	(28,331)	-	-
Dispositions	-	-	-	-	(4,833)	(3,533)	-	-	-	-	-	(8,366)	-
Additions	52,640	-	-	-	19,260	19,260	-	68,754	-	-	3,512	144,166	14,107
Closing balance	402,594	3,665,085	476,885	19,594	67,922	35,061	350,386	68,754	2,207,504	1,390,634	987,399	9,671,818	9,536,018
Accumulated amortization													
Opening balance	-	567,801	117,917	11,756	11,026	11,600	52,558	-	197,160	208,595	150,945	1,329,358	1,072,319
Adjustments	-	7,083	-	-	-	-	-	-	-	-	(7,083)	-	-
Dispositions	-	-	-	-	(4,833)	(777)	-	-	-	-	-	(5,610)	-
Amortization expense	-	102,603	25,136	1,960	2,124	3,506	8,759	-	55,188	34,766	25,152	259,194	257,039
	-	677,487	143,053	13,716	8,317	14,329	61,317	-	252,348	243,361	169,014	1,582,942	1,329,358
Net book value	402,594	2,987,598	333,832	5,878	59,605	20,732	289,069	68,754	1,955,156	1,147,273	818,385	8,088,876	8,206,660

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

**VILLAGE OF PORT CLEMENTS
SEGMENT DISCLOSURE
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>General</u>	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Revenue				
Property taxes	125,023	48,763	37,558	211,344
Grants in lieu	7,440			7,440
Services	8,250			8,250
Revenue from own sources	78,984	53,052	27,479	159,515
Multi purpose building rental	14,178			14,178
Unconditional grants	250,351			250,351
Conditional grants	139,232			139,232
Interest and penalties	42,792	2,707		45,499
Collections for other agencies	190,391			190,391
	<u>856,641</u>	<u>104,522</u>	<u>65,037</u>	<u>1,026,200</u>
Expenditures				
Legislative	25,521			25,521
General administration	182,570			182,570
Protective services	42,731			42,731
Emergency services	12,884			12,884
Common services	25,807			25,807
Wharf	3,991			3,991
Small craft harbour	11,564			11,564
Roads	34,178			34,178
Environmental	(355)			(355)
Economic development	2,479			2,479
Parks, recreation and tourism	75,773			75,773
Water and Sewer	-	59,038	40,984	100,022
Multipurpose building maintenance	47,742			47,742
Fiscal services	1,640			1,640
Amortization	169,240	55,188	34,766	259,194
Payments to other agencies	190,382			190,382
	<u>826,147</u>	<u>114,226</u>	<u>75,750</u>	<u>1,016,123</u>
Operating fund surplus	<u>30,494</u>	<u>(9,704)</u>	<u>(10,713)</u>	<u>10,077</u>

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

VILLAGE OF PORT CLEMENTS
 CHANGES IN ACCUMULATED SURPLUS
 FOR THE YEAR ENDED DECEMBER 31, 2014

	General	Water	Sewer	Total	Reserve	Tangible Capital Assets
Revenue	856,641	104,522	65,037	1,026,200		
Expenditures	826,147	114,226	75,750	1,016,123		
Current year surplus (deficit)	30,494	(9,704)	(10,713)	10,077	-	-
Current year adjustments						
Transfers to reserve	(2,501)				2,501	(259,194)
Amortization	169,240	55,188	34,766	259,194		(2,756)
Disposition of assets	2,756			2,756		144,166
Additions to assets	(144,166)			(144,166)		
	25,329	55,188	34,766	117,784	2,501	(117,784)
Accumulated surplus beginning balance	1,356,631	523,660	383,313	2,263,604	20,224	8,206,660
Accumulated surplus ending balance	1,412,454	569,144	407,366	2,388,964	22,725	8,088,876

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

**VILLAGE OF PORT CLEMENTS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014**

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, 2014**

3. Accounts receivable	2014	2013
	\$	\$
Property Taxes and Utilities		
Property taxes	86,769	108,106
Utilities	<u>(2,445)</u>	<u>(911)</u>
	<u>84,324</u>	<u>107,195</u>
Trade, Government and Other		
Sales taxes receivable	6,313	5,821
Other receivables	<u>8,224</u>	<u>28,049</u>
	<u>14,537</u>	<u>33,870</u>

4. Deferred income	2014	2013
Donation (Centennial Pavilion)	5,000	5,000
Federal Gas Tax Community Works	134,647	133,481
Prepaid taxes, business licenses, fitness memberships	9,261	-
Parks Canada	1,800	-
Tax sale	<u>5,000</u>	<u>12,900</u>
	<u>155,708</u>	<u>151,381</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	2014	2013
	\$	\$
Land	402,594	349,954
Buildings	2,987,598	3,068,953
Automotive	20,732	7,734
Fire Department equipment	333,832	358,968
Office Equipment	5,878	7,838
Tools & Equipment	59,605	61,729
Parks & Recreation	818,385	861,273
Roads and Sidewalks	289,069	297,828
Biomass Heating System	68,754	-
Water System	1,955,156	2,010,344
Sewer System	<u>1,147,273</u>	<u>1,182,039</u>
	<u>8,088,876</u>	<u>8,206,660</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:

	2014	2013
Equity in tangible capital assets, beginning	8,206,660	8,449,592
Add: capital acquisitions	144,166	14,107
Less: dispositions	(2,756)	-
Less: amortization	<u>(259,194)</u>	<u>(257,039)</u>
Equity in tangible capital assets, ending	<u>8,088,876</u>	<u>8,206,660</u>

**VILLAGE OF PORT CLEMENTS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014**

7. Reserves

	2014	2013
	\$	\$
Building reserve fund	4,261	4,261
Latecomers' fee reserve	9,369	9,369
Fire department reserve	5,500	3,000
Planning fund reserve	<u>3,595</u>	<u>3,594</u>
	<u>22,725</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 of 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 182,000 active members and approximately 75,000 retired members. Active members include approximately 36,000 contributors from local government.

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 \$19,994 (2013 - \$14,497) for employer contributions to the plan in fiscal 2014.

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 approximates their carrying values.



VILLAGE OF PORT CLEMENTS

Cheque Listing For Council

2015-May-13
11:30:51AM

Cheque		Vendor Name	General Ledger	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
Cheque #	Date						
150210	2015-04-29	XEROX CANADA LTD.			PAYMENT		851.74
			10-2-12-11-30	F47368076	USAGE FEES FEB 28-APR 14	351.71	
			10-3-22-00-00	F47368076	GST	16.44	
			10-2-12-11-30	L14775111	LEASE PYMT 14 OF 20 FOR COP	462.00	
			10-3-22-00-00	L14775111	GST	21.59	
150211	2015-05-05	BC HYDRO			PAYMENT		4,268.25
			40-2-42-90-40	Jan-Mar 2015	HYDRO BILL	1,207.54	
			10-3-22-00-00	Jan-Mar 2015	GST	190.66	
			30-2-41-50-00	Jan-Mar 2015	HYDRO BILL	1,637.24	
			10-2-71-89-30	Jan-Mar 2015	HYDRO BILL	35.00	
			10-2-32-50-00	Jan-Mar 2015	HYDRO BILL	1,197.81	
150212	2015-05-05	BIG RED			PAYMENT		253.58
			10-2-71-21-15	14763	WEEKLY CONTAINER SERVICE	241.50	
			10-3-22-00-00	14763	GST	12.08	
150213	2015-05-05	BLAIS, HARMONIE R.			PAYMENT		652.76
			10-2-24-60-00	FD Training	CAR RENTAL + BAGGAGE FEES	623.54	
			10-3-22-00-00	FD Training	GST	29.22	
150214	2015-05-05	CIBC VISA			PAYMENT		25.97
			10-2-12-11-30	April 2015	BASECAMP	25.97	
150215	2015-05-05	CORPORATE EXPRESS			PAYMENT		266.99
			10-2-12-11-00	38149398	OFFICE SUPPLIES	155.94	
			10-3-22-00-00	38149398	GST	7.29	
			10-2-71-89-10	38262123	VINYL GLOVES	28.63	
			10-3-22-00-00	38262123	GST	3.88	
			10-2-12-11-00	38262123	office supplies	54.46	
			10-2-12-11-00	38375722	MOUSE PAD GEL WRIST REST	16.04	
			10-3-22-00-00	38375722	GST	0.75	
150216	2015-05-05	Haida Gwaii Trader, Shellene 1			PAYMENT		10.50
			10-2-31-00-00	1703	SUMMER STUDENT AD FOR ONI	10.50	
150217	2015-05-05	Secretariat of the Haida Nation			PAYMENT		200.00
			10-2-11-10-50	Youth Assembly	DONATION PER MOTION 2015-12	200.00	

Total 6,529.79

*** End of Report ***

STATEMENT OF ACCOUNTS

Village Of Port Clements
PO BOX 198
Port Clements BC V0T 1R0

PO Box 94
Masset BC V0T 1M0

MASSET BRANCH 250-626-5231
MEMBER NUMBER 56440
STATEMENT DATE April 30, 2015
PAGE 1 of 8

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DEMAND ACCOUNTS

Date	Description	Number	Withdrawals	Deposits	Balance
Business 75					
31 Mar 2015	Balance Forward				394,121.28
01 Apr 2015	Pre-Authorized Credit - PROVINCE OF B.C			742.67	394,863.95
01 Apr 2015	Clearing Cheque	150162	729.98		394,133.97
01 Apr 2015	Clearing Cheque	150140	296.80		393,837.17
01 Apr 2015	Clearing Cheque	150149	559.79		393,277.38
01 Apr 2015	Clearing Cheque	150153	7,084.43		386,192.95
02 Apr 2015	Withdrawal	22	5,576.90		380,616.05
07 Apr 2015	Bill Payment BC Hydro 2328675 Vendor Confirmation: 969921	621155	6,392.53		374,223.52
07 Apr 2015	Bill Payment CIBC VISA 4503386141757010 Vendor Confirmation: 972924	621606	138.23		374,085.29
09 Apr 2015	Clearing Cheque	150161	729.98		373,355.31
10 Apr 2015	Deposit			5,939.43	379,294.74
10 Apr 2015	Deposit			8,765.15	388,059.89
10 Apr 2015	Clearing Cheque	150139	150.00		387,909.89
14 Apr 2015	Clearing Cheque	150169	1,041.82		386,868.07
15 Apr 2015	Clearing Cheque	150172	253.58		386,614.49
15 Apr 2015	Clearing Cheque	150158	1,164.13		385,450.36
16 Apr 2015	Bill Payment Telus Communications 2285720649 Vendor Confirmation: 613743	610441	1,327.67		384,122.69
16 Apr 2015	Clearing Cheque	150176	299.99		383,822.70
16 Apr 2015	Clearing Cheque	150174	2,702.75		381,119.95
17 Apr 2015	Withdrawal	22	5,528.92		375,591.03
17 Apr 2015	Clearing Cheque	150168	6,724.41		368,866.62
17 Apr 2015	Clearing Cheque	150152	614.05		368,252.57
20 Apr 2015	Bill Payment Credit Union MasterCard 5527497140094880 Vendor Confirmation: 358746	609696	3,779.68		364,472.89
22 Apr 2015	Clearing Cheque	150189	162.50		364,310.39
22 Apr 2015	Clearing Cheque	150188	409.92		363,900.47
22 Apr 2015	Clearing Cheque	150186	1,433.25		362,467.22
23 Apr 2015	Clearing Cheque	150187	114.04		362,353.18

Continued...



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Village Of Port Clements

STATEMENT OF ACCOUNTS

PO Box 94
Masset BC V0T 1M0

MASSET BRANCH 250-626-5231
MEMBER NUMBER 56440
STATEMENT DATE April 30, 2015
PAGE 2 of 8

Date	Description	Number	Withdrawals	Deposits	Balance
Business 75					
24Apr2015	Deposit			6,566.15	368,919.33
24Apr2015	Deposit			230.00	369,149.33
24Apr2015	Deposit			910.64	370,059.97
24Apr2015	Clearing Cheque	150193	21.00		370,038.97
24Apr2015	Clearing Cheque	150183	111.99		369,926.98
27Apr2015	Clearing Cheque	150184	371.38		369,555.60
27Apr2015	Clearing Cheque	150159	729.98		368,825.62
28Apr2015	Clearing Cheque	150151	1,500.00		367,325.62
30Apr2015	Credit Interest			308.36	367,633.98
30Apr2015	Monthly Service Fee		55.00		367,578.98
Total Withdrawals and Deposits			50,004.70	23,462.40	

Number of Cheques 22

Membership Shares

31Mar2015	Balance Forward				38.37
Total Withdrawals and Deposits			.00	.00	

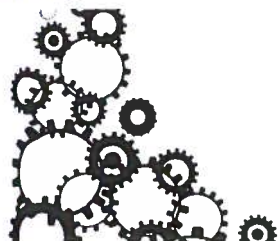
Business Simply Savings

31Mar2015	Balance Forward				406,003.74
30Apr2015	Credit Interest			367.07	406,370.81
Total Withdrawals and Deposits			.00	367.07	

TERM DEPOSITS

Date	Description	Withdrawals	Deposits	Balance
Term 4: Short Term GSP (30 - 364 Days) -				
31Mar2015	Balance Forward			11,352.23
Start 30Jan2015 - Rate 0.8500% - NextInt 01Nov2015 - Matures 01Nov2015				

Continued...



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Village Of Port Clements

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MASSET BRANCH 250-626-5231

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PAGE 3 of 8

Date	Description	Withdrawals	Deposits	Balance
Term 7: 12 - 60 Month Term -				
31Mar2015	Balance Forward			260,865.56
Start 13Feb2013 - Rate 2.1500% - NextInt 13Feb2016 - Matures 13Feb2016				
Term 10: 3 Year Harvest Term -				
31Mar2015	Balance Forward			758,250.00
Start 21Nov2013 - Rate 2.0000% - NextInt 21Nov2015 - Matures 21Nov2016				
Term 11: Short Term GSP (30 - 364 Days) -				
31Mar2015	Balance Forward			134,355.32
Start 31Dec2014 - Rate 1.2500% - NextInt 27Aug2015 - Matures 27Aug2015				
Term 12: 12 - 60 Month Term -				
31Mar2015	Balance Forward			300,000.00
Start 04Jul2014 - Rate 1.6000% - NextInt 04Jul2015 - Matures 04Jan2016				
Term 13: Short Term GSP (30 - 364 Days) -				
31Mar2015	Balance Forward			67,556.46
Start 10Feb2015 - Rate 0.8500% - NextInt 31Dec2015 - Matures 31Dec2015				

Continued...

Gerry Heaney and John Sneddon present **GOALGETTERS SOCCER CAMP**

JULY + AUGUST 2015

Register by
June 15th
for July
or
July 15th
for August



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Village Of Port Clements

STATEMENT OF ACCOUNTS

PO Box 94
Masset BC V0T 1M0

MASSET BRANCH 250-626-5231

MEMBER NUMBER 56440

STATEMENT DATE April 30, 2015

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Assets	Canadian Dollars	US Dollars
Chequing	367,578.98	.00
Savings	406,370.81	.00
Terms	1,532,379.57	.00
Registered Plans	.00	.00
Shares	38.37	.00
Total Assets	2,306,367.73	.00
Liabilities	Canadian Dollars	US Dollars
Line of Credit	.00	.00
Over limit LOC/overdraft	.00	.00
Loans	.00	.00
Mortgage	.00	.00
Total Liabilities	.00	.00
	.00	.00

Over limit Lines of Credit / Overdrafts interest rate is 24.0000

continued...





CIBC Account Statement

VILLAGE OF PORT CLEMENTS

For Apr 1 to Apr 30, 2015

The names shown are based on our current records, as of May 5, 2015. This statement does not reflect any changes in account holders and account holder names that may have occurred prior to this date.

Account number
93-00813

Branch transit number
00180

Account summary

Opening balance on Apr 1, 2015		\$34,095.08
Withdrawals	-	2,749.12
Deposits	+	2,563.57
Closing balance on Apr 30, 2015	=	\$33,909.53

Contact information

☎ 1 800 465 CIBC (2422)
Contact us by phone for questions on this update, change of personal information, and general inquiries, 24 hours a day, 7 days a week.
TTY hearing impaired
1 800 465 7401
Outside Canada and the U.S.
1 902 420 CIBC (2422)
🌐 www.cibc.com

Transaction details

Date	Description	Withdrawals (\$)	Deposits (\$)	Balance (\$)
Apr 1	Opening balance			\$34,095.08
Apr 1	DEBIT MEMO CHARGE FOR MAR CIBC EFT SERVICE CHARGE	39.00		34,056.08
Apr 2	DEBIT MEMO Apr 02, 2015 Municipal Pensi	1,367.15		32,688.93
Apr 6	CREDIT MEMO INT @ 0.1000% CIBC-AUTOMATED INTEREST SYSTEM		2.43	32,691.36
Apr 8	CREDIT MEMO CREDIT UNION CENTRAL OF B.C.		1,000.00	33,691.36
Apr 9	CREDIT MEMO CREDIT UNION CENTRAL OF B.C.		859.80	34,551.16
Apr 13	CREDIT MEMO CREDIT UNION CENTRAL OF B.C.		60.00	34,611.16
Apr 16	CREDIT MEMO CREDIT UNION CENTRAL OF B.C.		199.20	34,810.36

(continued on next page)

CIBC Account Statement

Apr 1 to Apr 30, 2015

Account number: 93-00813

Branch transit number: 00180

Transaction details (continued)

Date	Description	Withdrawals (\$)	Deposits (\$)	Balance (\$)
Apr 16	Balance forward			\$34,810.36
Apr 17	DEBIT MEMO Apr 17, 2015 Municipal Pensi	1,342.97		33,467.39
Apr 21	CREDIT MEMO CREDIT UNION CENTRAL OF B.C.		200.00	33,667.39
Apr 22	CREDIT MEMO CREDIT UNION CENTRAL OF B.C.		100.00	33,767.39
Apr 24	CREDIT MEMO CREDIT UNION CENTRAL OF B.C.		142.14	33,909.53
	Closing balance			\$33,909.53

Important: This statement will be considered correct if you do not report errors, omissions or irregularities in entries and balances to CIBC in writing within 30 days from last date of the statement period covered by a previously issued regular statement where such period included the date the entry was, or should have been, posted.

This rule does not apply to improper credits to your account. Your rights under your business account operation agreement to verify and notify CIBC of account errors, omissions or irregularities do not apply to this statement which is for information or replacement purposes only.

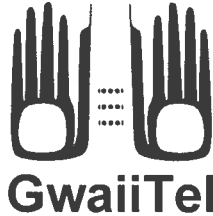
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If you withdraw foreign currency from a bank machine located outside Canada, you are charged the same conversion rate CIBC is required to pay plus an administration fee, which is disclosed in the CIBC's current *Business Account Service Fees* brochure, a copy of which is available at any CIBC branch in Canada (this is in addition to any transaction fee applicable to the withdrawal and the network fee).

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The Haida Gwaii Community Network

Port Clements Village Council
36 Cedar Avenue West
Port Clements, BC
V0T 1R0

May 13, 2015

Dear Mayor and Council,

The Village of Port Clements has recently attracted the business of RuralCom Corp. who has erected telecommunications equipment on the GwaiiTel tower. Congratulations on acquiring a possible cellular provider. GwaiiTel unequivocally supports Port Clements' desire for cellular infrastructure.

The tower is owned by GwaiiTel and GwaiiTel is both responsible and liable for its use. The attached contract, which is similar to those signed by the other municipalities, affirms ownership. For the future it is necessary that we create a Memorandum of Understanding that documents:

- Protocols for accessing the tower
- Maintenance responsibilities
- Reporting of damage or impending damage and
- Payment for use of the tower space

We need also to establish that the equipment added to the tower by RuralCom will not interfere with the use, maintenance or function of GwaiiTel's existing and future assets on the tower.

This was the initiative of the Village of Port Clements and we believe that the Village should be compensated for "finding" the renter while GwaiiTel, the owner, be compensated for the use of its asset. We suggest that for that we share equally in the fees from RuralCom Corp.

We would like to work with you to draft Memorandum of Understanding satisfactory to both parties. Please contact Caitlin Blewett, General Manager to set a time frame.

Sincerely,

Carol Kulesha
GwaiiTel Board Chair

ACTION ITEMS

<u>#</u>	<u>Date</u>	<u>Description</u>	<u>Lead</u>	<u>Follow up</u>
A16	15-10-2012	Bus Shelter	Staff	Councillor O'Brien Anderson expressed an interest in perhaps taking this on as a project
A21	15-07-2013	Drainage concern at far end between Park & Tingley include Yakoun Lane in drainage issue	Gaspar	Develop a plan for addressing this issue
A25	28-01-2014	Biomass heating system for Multiplex	Administrator	Installation set for August 2015
A26	17-02-2014	Historic Councillor Plaque(s)	Gould	Design and create the necessary plaque(s) to mount ingraved plates from 1975 forward Slated for completion before yearend
A27	05-05-2014	Park Management Committee	Administration	Finalize park management plans after new Park Mgmt committee has had a chance to review - expected for Jun 15 Council mtg
A29				