

**VILLAGE OF PORT ALICE
COUNCIL MEETING AGENDA**
TO BE HELD WEDNESDAY JUNE 8, 2022, at 7:00 pm
AT SEA VIEW ACTIVITY CENTRE



(1) CALL TO ORDER

We are privileged to acknowledge that this meeting is being held on the traditional territory of the Quatsino First Nations.

(2)

(3) RESOLUTION TO PROCEED TO CLOSED MEETING (6:30 pm)

THAT the meeting be closed to the public to consider matters pursuant to the following sections of the Community Charter:

Section 90 1 (a) personal information about an identifiable individual who holds or is being considered for a position as an officer, employee or agent of the municipality or another position appointed by the municipality;

RECONVENE

(4) ADOPTION OF AGENDA:

THAT the Agenda for the Meeting of the Village of Port Alice for June 8, 2022, be approved; AND THAT all delegations, reports, correspondence, and other information set to the agenda be received for information.

(5) DELEGATIONS: Andrew Phillips, RCMP Update

(6) MINUTES:

- a.) *THAT the Minutes from the Regular Meeting of May 25, 2022, be approved*
- b.) Minutes from the April 7, 2022, Public Works Committee Meeting (For Informational purposes only)
- c.) Minutes from the April 7, 2022, Recreation Committee Meeting (For Informational purposes only)
- d.) Minutes from the May 5, 2022, Public Works Committee Meeting (For Informational purposes only)
- e.) Minutes from the May 5, 2022, Recreation Committee Meeting (For Informational purposes only)

(7) COMMUNICATIONS:

- a.) UBCM Meeting Requests with Premier Horgan
May 24, 2022, Letter from Premier Horgan
- b.) UBCM Meeting Requests with Minister of Municipal Affairs, Nathan Cullen
May 24, 2022, Letter from Minister Cullen

(6.) REPORTS:

- a.) 2021 Statement of Financial Information
May 26, 2022, SOFI Report from Bonnie Danyk, CAO\CFO

(7.) BYLAWS:

(8.) QUESTION PERIOD:

(9.) ADJOURNMENT:

THAT the meeting of the Village of Port Alice Council held June 8, 2022, be adjourned

INFORMATION ITEMS

- 1. May 10, 2022, Letter from Sparc BC re: Please join us in celebrating Access Awareness Day on June 4, 2022.
- 2. May 26, 2022, News Release from Island Health re: Community Wellness Grant Program Call for Applications.

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**VILLAGE OF PORT ALICE
COUNCIL MEETING AGENDA**
TO BE HELD WEDNESDAY JUNE 8, 2022, at 7:00 pm
AT SEA VIEW ACTIVITY CENTRE



3. May 26, 2022, News Release from Island Coastal Economic Trust re Sunshine Coast strategy aims to maximize investment and jobs.

VILLAGE OF PORT ALICE COUNCIL
REGULAR MEETING MINUTES
WEDNESDAY MAY 25, 2022
AT SEA VIEW ACTIVITY CENTRE



Present Mayor Kevin Cameron
Councillor Holly Aldis
Councillor Sean Watson
Councillor Bruce Lloyd
Councillor Angela Yunker

Staff Bonnie Danyk CAO / CFO
Ryan Nicholson, Ec Dev Officer
Tanya Spafford, Administrative Assistant

RESOLUTION TO PROCEED TO CLOSED MEETING (6:30 pm)

THAT the meeting be closed to the public to consider matters pursuant to the following sections of the Community Charter:

Section 90 1 (l) discussions with municipal officers and employees respecting municipal objectives, measures and progress reports for the purposes of preparing an annual report under section 98 [annual municipal report];

RECONVENE: (7:03pm)

ADOPTION OF AGENDA:

Moved, Seconded and CARRIED

56/22
Adoption of
Agenda

THAT the Agenda for the Meeting of the Village of Port Alice for May 25, 2022, be approved; AND THAT all delegations, reports, correspondence, and other information set to the agenda be received for information

DELEGATION:

MINUTES:

Moved, Seconded and CARRIED

57/22
Minutes of
May 11, 2022

THAT the Minutes from the Regular Meeting of May 11, 2022, be approved.

COMMUNICATIONS:

Local Government Climate Action program Guide

58/22
LGCA
Program

May 11, 2022, Letter from Jeremy Hewitt, Assoc Deputy Minister, Ministry of Environment and Climate Change Strategy

Moved, Seconded and CARRIED

THAT the Local Government Climate Action Program be discussed further at a Committee of the Whole Meeting

REPORTS:

Community Centre Summer Hours

59/22
Community
Centre Hours

May 18, 2022, Report from Bonnie Danyk, CAO/CFO

Moved, Seconded and CARRIED

THAT the Community Centre be open 7 days a week in the Summer from 10-6pm, and until 8pm Thursday and Friday.

Release of Closed meeting minutes

May 18, 2022, Report from Bonnie Danyk, CAO/CFO

BYLAWS:

QUESTION PERIOD:

ADJOURNMENT:

60/22

Adjournment

Moved, Seconded and CARRIED

***THAT** the Regular meeting of the Village of Port Alice held May 25, 2022, be adjourned at 7:23 pm*

I hereby certify the preceding to be a true and correct account of the Regular meeting of the Village of Port Alice Council held May 25, 2022.

Mayor

Chief Administrative Officer

VILLAGE OF PORT ALICE COUNCIL COMMITTEE
MEETING MINUTES Thursday April 7, 2022
Sea View Activity Centre
Public Works Committee Meeting



Present Mayor Kevin Cameron
Councillor Holly Aldis
Councillor Bruce Lloyd
Councillor Sean Watson

Absent Councillor Angela Yunker

Staff Bonnie Danyk CAO / CFO
Jason Yunker, Public Works Foreman

CALL TO ORDER

Mayor Kevin Cameron called the meeting to order at 4:00 pm

APPROVAL OF AGENDA

PW 13/22
Agenda

Moved, seconded and CARRIED

THAT the Agenda for the Public Works Committee be approved; AND THAT all delegations, reports, correspondence, and other information set to the agenda be received for information.

MINUTES:

PW 14/22
Minutes
Mar 3/22

Moved, seconded and CARRIED

THAT the Minutes of the Public Works Committee meeting on March 3, 2022 be approved.

REPORTS:

- a) Public Works Foreman's Monthly Report - March
April 12022 Report from Jason Yunker, Public Works Foreman
- b) Updated Water Conservation Plan
March 30, 2022, Report from Bonnie Danyk CAO / CFO

DISCUSSION:

- a) Boulevards

ADJOURNMENT:


PW 15/22
Adjourn

Moved, seconded and CARRIED

THAT the Public Works Committee meeting of the Village of Port Alice held April 7, 2022 be adjourned at 4:45pm.

I hereby certify the preceding to be a true and correct account of the Regular meeting of the Public Works Committee Meeting held April 7, 2022.


Mayor


Chief Administrative Officer

VILLAGE OF PORT ALICE COMMITTEE
MEETING MINUTES



Thursday, April 7, 2022
Sea View Activity Centre
Recreation Committee Meeting

Present

Mayor Kevin Cameron
Councillor Holly Aldis
Councillor Bruce Lloyd
Councillor Sean Watson

Absent

Councillor Angela Yunker

Staff

Bonnie Danyk CAO / CFO
Louisa Moore, Community Centre Coordinator
Ryan Nicholson, EDO

CALL TO ORDER

Mayor Kevin Cameron called the meeting to order at 4:45 pm

APPROVAL OF AGENDA

Moved, seconded and CARRIED

RC 11/22
Agenda

THAT the Agenda for the Recreation Committee be approved; AND THAT all delegations, reports, correspondence and other information set to the agenda be received for information.

MINUTES:

Moved, seconded and CARRIED

RC 12/22
Rec Minutes
2022-03-03

THAT the minutes of the Recreation Committee Meeting held March 3, 2022, be adopted.

REPORTS:

a) Community Centre Coordinator Monthly Report – March

April 1, 2022, Report from Louisa Moore, Community Centre Coordinator

DISCUSSION:

a) Canada Day

It was agreed that parade prizes in the amount of 1st \$150, 2nd \$100 and 3rd \$ 50 can be given out. It was also agreed that evening entertainment options in lieu of fireworks would be researched by staff.

ADJOURNMENT:

Moved, seconded and CARRIED

THAT the meeting of the Village of Port Alice Recreation Committee held April 7, 2022, be adjourned at 5:00 pm.

RC 13/22
Adjourn

I hereby certify the preceding to be a true and correct account of the Regular meeting of the Recreation Committee held April 7, 2022.

A handwritten signature in black ink, appearing to read "K. Cameron".
Mayor

A handwritten signature in black ink, appearing to read "A. Danyk".
Chief Administrative Officer

VILLAGE OF PORT ALICE COUNCIL COMMITTEE
MEETING MINUTES Thursday May 5, 2022
Sea View Activity Centre
Public Works Committee Meeting



Present Mayor Kevin Cameron
Councillor Holly Aldis
Councillor Sean Watson
Councillor Angela Yunker

Absent Councillor Bruce Lloyd

Staff Bonnie Danyk CAO / CFO
Jason Yunker, Public Works Foreman
Ryan Nicholson, EDO

CALL TO ORDER

Mayor Kevin Cameron called the meeting to order at 4:00 pm

PW 16/22
Agenda

APPROVAL OF AGENDA

Moved, seconded and CARRIED

THAT the Agenda for the Public Works Committee be approved; AND THAT all delegations, reports, correspondence, and other information set to the agenda be received for information.

PW 17/22
Minutes
April 7/22

MINUTES:

Moved, seconded and CARRIED

THAT the Minutes of the Public Works Committee meeting on April 7, 2022 be approved.

REPORTS:

a) Public Works Foreman's Monthly Report - April

April 26, 2022 Report from Jason Yunker, Public Works Foreman

DISCUSSION:

a) Gardening Contract

Moved, seconded and CARRIED

PW 18/22
Gardening
Contract

THAT the Gardening Contract RFP be reposted with a closing date of May 12, 2022

PW 19/22
Adjourn


ADJOURNMENT:

Moved, seconded and CARRIED

THAT the Public Works Committee meeting of the Village of Port Alice held May 5, 2022 be adjourned at 4:55pm.

I hereby certify the preceding to be a true and correct account of the Regular meeting of the Public Works Committee Meeting held May 5, 2022.


Mayor


Chief Administrative Officer

VILLAGE OF PORT ALICE COMMITTEE
MEETING MINUTES



Thursday, May 5, 2022
Sea View Activity Centre
Recreation Committee Meeting

Present Mayor Kevin Cameron
Councillor Holly Aldis
Councillor Sean Watson
Councillor Angela Yunker

Absent Councillor Bruce Lloyd

Staff Bonnie Danyk CAO / CFO
Louisa Moore, Community Centre Coordinator
Ryan Nicholson, EDO

CALL TO ORDER

Mayor Kevin Cameron called the meeting to order at 5:00 pm

APPROVAL OF AGENDA

RC 14/22 Moved, seconded and CARRIED
Agenda

THAT the Agenda for the Recreation Committee be approved; AND THAT all delegations, reports, correspondence and other information set to the agenda be received for information.

MINUTES:

RC 15/22 Moved, seconded and CARRIED
Rec Minutes

2022-04-07

THAT the minutes of the Recreation Committee Meeting held April 7, 2022, be adopted.

REPORTS:

- a) Community Centre Summer Hours
April 26, 2022 Report from Bonnie Danyk CAO / CFO

It was agreed to discuss the CC summer hours at the next Recreation Committee meeting

- a) Community Centre Coordinator Monthly Report – April
April 28, 2022, Report from Louisa Moore, Community Centre Coordinator

ADJOURNMENT:

RC 13/22 Moved, seconded and CARRIED
Adjourn

THAT the meeting of the Village of Port Alice Recreation Committee held May 5, 2022, be adjourned at 5:30 pm.

I hereby certify the preceding to be a true and correct account of the Regular meeting of the Recreation Committee held May 5, 2022.

A handwritten signature in black ink, appearing to read "K. Cameron", written over a horizontal line.
Mayor

A handwritten signature in black ink, appearing to read "B. Danyk", written over a horizontal line.
Chief Administrative Officer



May 24, 2022

Dear Mayors and Regional District Chairs:

My caucus colleagues and I are looking forward to seeing you all again in person at the 2022 Union of British Columbia Municipalities (UBCM) Convention in Whistler from September 12-16.

UBCM provides a wonderful opportunity to listen to one another, share ideas, and find new approaches to ensure our communities thrive, particularly as we continue recovering from the challenges of the past couple of years. With local, provincial, federal, and First Nations governments working together, we can continue to build a better BC.

If you would like to request a meeting with me or one of my Cabinet colleagues, please register online at <https://ubcmreg.gov.bc.ca/> (live, as of today). Please note that this year's invitation code is **MeetingRequest2022** and it is case sensitive. The deadline to submit your meeting requests is June 24, 2022. If you have any questions, please contact UBCM.Meetings@gov.bc.ca or phone 250-213-3856.

I look forward to once again being part of your convention, meeting with many of you, and exploring ways that we can partner together to address common issues.

Sincerely,

John Horgan
Premier

**Office of the
Premier**

Web Site:
www.gov.bc.ca

Mailing Address:
PO Box 9041 Stn Prov Govt
Victoria BC V8W 9E1

Location:
Parliament Buildings
Victoria



May 24, 2022

Ref: 270291

Dear Mayors and Regional District Chairs:

It is my pleasure to write to you as the Minister of Municipal Affairs regarding the processes for requesting meetings with me or with provincial staff from ministries, agencies, commissions and corporations (MACC) during the upcoming Union of BC Municipalities (UBCM) Convention. As you are likely aware, the 2022 UBCM Convention is taking place September 12 to 16 in Whistler, B.C., and is early this year to accommodate the general local election process.

You will receive a separate letter from the Honourable John Horgan, Premier, containing information about the online process for requesting a meeting with the Premier or other Cabinet Ministers.

If you would like to meet with me, please complete the online request form at: [MUNI Minister's Meeting](#) and submit it to the Ministry of Municipal Affairs by **June 24, 2022**. Meeting times and dates will be confirmed by mid-August. I will do my best to accommodate as many meeting requests as possible. If I am unable to meet with you, arrangements may be made for a meeting post-Convention.

To get the most out of your delegation's meeting with me, it continues to be helpful for you to provide as much detail as possible in the online form on the topic you wish to discuss. Providing this information in advance gives me a better understanding of your delegation's interests and our discussion can be more productive.

Regarding provincial staff meetings, ministry staff will email you shortly with the Provincial Appointment Book. This document lists all MACC staff available to meet with delegates at Convention, as well as details on how to submit an online MACC staff meeting request.

This will be my first UBCM Convention as Minister responsible for local government. I have enjoyed our continued monthly regional calls and the opportunity to hear more about your communities' challenges and accomplishments.

.../2

I look forward to continuing our conversations in person at Convention, and working together to build clean, compact and resilient communities.

Sincerely,

A handwritten signature in black ink, appearing to read "Nathan Cullen". The signature is fluid and cursive, with the first name "Nathan" and the last name "Cullen" clearly distinguishable.

Nathan Cullen
Minister

pc: Honourable John Horgan, Premier
Laurey-Anne Roodenburg, President, Union of BC Municipalities

Financial Information Regulation, Schedule 1

Checklist – Statement of Financial Information (SOFI)

For the Corporation:

Corporate Name: Village of Port Alice Contact Name: Bonnie Danyk
 Fiscal Year End: 2021 Phone Number: (250) 284-3391
 Date Submitted: _____ E-mail: treasurer@portalice.ca

For the Ministry:

Ministry Name: _____ Reviewer: _____
 Date Received: _____ Deficiencies: Yes ☐ No ☐
 Date Reviewed: _____ Deficiencies Addressed: Yes ☐ No ☐
 Approved (SFO): _____ Further Action Taken: _____

Distribution: Legislative Library ☐ Ministry Retention ☐

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
General					
1 (1) (a)	Statement of assets and liabilities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	page 11
1 (1) (b)	Operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	page 12
1 (1) (c)	Schedule of debts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	page 19
1 (1) (d)	Schedule of guarantee and indemnity agreements	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
1 (1) (e)	Schedule of employee remuneration and expenses	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	page 30
1 (1) (f)	Schedule of suppliers of goods and services	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	page 31
1 (3)	Statements prepared on a consolidated basis or for each fund, as appropriate	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	page 26
1 (4) 1 (5)	Notes to the financial statements for the statements and schedules listed above	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	page 15-24

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Statement of Assets & Liabilities					
2	<ul style="list-style-type: none"> A balance sheet prepared in accordance with GAAP or stated accounting principles / policies, and Show changes in equity and surplus or deficit due to operations 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	page 11
Operational Statement					
3 (1)	Prepared in accordance with GAAP or stated accounting principles / policies and consists of: <ul style="list-style-type: none"> a Statement of Income or Statement of Revenue and Expenditures, and a Statement of Changes in Financial Position 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 12
3 (2) 3 (3)	<ul style="list-style-type: none"> The Statement of Changes in Financial Position may be omitted if it provides no additional information The omission must be explained in the notes 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
3 (4)	Community colleges, school districts, and municipalities must prepare a Statement of Changes in Financial Position for the Capital Fund	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	page 12
Schedule of Debts					
4 (1) (a) 4 (2)	List each long-term debt (secured by debentures, mortgages, bonds, etc.), stating the amount outstanding, the interest rate, and the maturity date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	page 19
4 (1) (b)	Identify debts covered by sinking funds or reserves and amounts in these accounts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4 (3) 4 (4)	<ul style="list-style-type: none"> The schedule may be omitted if addressed under section 2 or 5 and it provides no additional information The omission must be explained in a note to the schedule 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Schedule of Guarantee and Indemnity Agreements					
5 (1)	List financial agreements that required government approval prior to being given (see Guarantees and Indemnities Regulation in FIA Guidance Package)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
5 (2)	State the entities involved, and the specific amount involved if known	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
5 (3) 5 (4)	<ul style="list-style-type: none"> The schedule may be omitted if addressed under section 2 or 4 and it provides no additional information The omission must be explained in a note to the schedule 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Schedule of Remuneration and Expenses (See Guidance Package for suggested format)					
6 (2) (a)	List separately, by name and position, the total remuneration and the total expenses for each elected official, member of the board of directors, and employee appointed by Cabinet	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	page 30
6 (2) (b)	List alphabetically each employee whose total remuneration exceeds \$75,000 and the total expenses for each [excluding the persons listed under 6 (2) (a)]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	page 30
6 (2) (c)	Include a consolidated total for employees whose remuneration is \$75,000 or less [excluding the persons listed under 6 (2) (a)]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	page 30
6 (2) (d)	Reconcile or explain any difference between total remuneration in this schedule and related information in the operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	page 30
6 (3)	Exclude personal information other than name, position, function or remuneration and expenses of employees	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	page 30

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Schedule of Remuneration and Expenses (See Guidance Package for suggested format)					
6 (6)	Report the employer portion of EI and CPP as a supplier payment to the Receiver General for Canada rather than as employee remuneration	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	page 31
6 (7) (a) 6 (7) (b)	Include a statement of severance agreements providing: <ul style="list-style-type: none"> the number of severance agreements under which payment commenced in the fiscal year being reported on for non-union employees, and the range of equivalent months' compensation for them (see Guidance Package for suggested format)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	page 30
6 (8)	Provide the reason for omitting a statement of severance agreements in a note to the schedule of remuneration and expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Schedule of Suppliers of Goods or Services (See Guidance Package for suggested format)					
7 (1) (a)	List in alphabetical order all suppliers of goods and services who received aggregate payments exceeding \$25,000	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	page 31
7 (1) (b)	Include a consolidated total of all payments to suppliers who received \$25,000 or less	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	page 31
7 (1) (c)	Reconcile or explain any difference between the consolidated total and related figures in the operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	page 31
7 (2) (b)-	Include a statement of payments for the purposes of grants or contributions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	page 31

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Inactive Corporations					
8 (1)	The ministry reports for the corporation if the corporation is not operating to the extent required to produce a SOFI	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
8 (2) (a)	The ministry's report contains the statements and schedules required under section 1 (1), to the extent possible	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
8 (2) (b)	The ministry's report contains a statement of the operational status of the corporation (see Guidance Package regarding what to include)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Approval of Financial Information					
9 (1)	Corporations other than municipalities – the SOFI is signed as approved by the board of directors or the governing body (see Guidance Package for example)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
9 (2)	Municipalities – the SOFI is approved by its council and by the officer assigned responsibility for financial administration (see Guidance Package for example)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	page 32
9 (3)	A management report is included, signed by the head and chief financial officer, or by the municipal officer assigned responsibility for financial administration (see examples in annual report at http://www.gov.bc.ca/cas/popt/)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	page 8
9 (4)	The management report explains the roles and responsibilities of the board of directors or governing body, audit committee, management, and the auditors	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	page 8
9 (5)	Signature approvals required in section 9 are for each of the statements and schedules of financial information, not just the financial statements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

VILLAGE OF PORT ALICE
Financial Statements
December 31, 2021

VILLAGE OF PORT ALICE

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December 31, 2021

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MANAGEMENT REPORT

December 31, 2021

The Mayor and Council of the Village of Port Alice has delegated the responsibility for the integrity and objectivity of the financial information contained in the financial statements to the management of the Village of Port Alice. The financial statements which, in part, are based on informed judgments and estimates, have been prepared by management in accordance with Canadian public sector accounting standards, which have been applied on a basis consistent with that of the preceding year.

To assist in carrying out their responsibility, management maintains an accounting system and internal controls to provide reasonable assurance that transactions are properly authorized and recorded in compliance with legislative and regulatory requirements and that financial records are reliable for preparation of the financial statements. These systems are monitored and evaluated by management.

The Village of Port Alice's independent auditors, Chan Nowosad Boates Inc., Chartered Professional Accountants, are engaged to express an opinion as to whether these financial statements present fairly the Village of Port Alice's financial position and operating results in accordance with Canadian public sector accounting standards. Their opinion is based on procedures they consider sufficient to support such an opinion.

The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and in accordance with Canadian public sector accounting standards. These statements present, in all significant respects the financial position of the Village of Port Alice as at December 31, 2021.



Bonnie Danyk, CAO, CFO
April 27, 2022



INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of the Village of Port Alice

Opinion

We have audited the financial statements of the Village of Port Alice (the "Village"), which comprise the statement of financial position as at December 31, 2021, and the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2021, and the results of its financial performance and cash flows for the year then ended in accordance with Canadian public sector accounting standards ("PSAS").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Village in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAS, 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.

In preparing the financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Village or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Village's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Auditors' Responsibilities for the Audit of the Financial Statements (continued)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Village's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chan Nawrood Bontis Inc

Chartered Professional Accountants
Campbell River, BC

April 27, 2022

VILLAGE OF PORT ALICE

Statement of Financial Position

December 31, 2021

2021

2020

FINANCIAL ASSETS

Cash	\$ 2,078,200	\$ 2,557,455
Portfolio Investments (Note 2)	2,078,737	1,076,755
Accounts Receivable (Note 3)	58,950	321,921
Taxes and User Fees Receivable (Note 4)	160,539	141,021
Investment in NICFL and NICFLP (Note 5)	224,914	250,978
	<u>4,601,340</u>	<u>4,348,130</u>

LIABILITIES

Accounts Payable and Accrued Liabilities	194,956	145,672
Deferred Grants and Unearned Revenue (Note 6)	394,912	104,730
Long Term Debt (Note 7)	<u>429,233</u>	<u>447,291</u>
	<u>1,019,101</u>	<u>697,693</u>

NET FINANCIAL ASSETS

3,582,239 3,650,437

NON-FINANCIAL ASSETS

Tangible Capital Assets (Note 9)	8,694,532	9,009,114
Inventory	<u>2,347</u>	<u>2,347</u>
	<u>8,696,879</u>	<u>9,011,461</u>

ACCUMULATED SURPLUS (Note 10)

\$ 12,279,118 \$ 12,661,898

Approved by:



Chief Finance Officer



Mayor

VILLAGE OF PORT ALICE

Statement of Operations

Year Ended December 31, 2021

	2021		2020
	Budget	Actual	
	(Note 16)		
Revenues (Schedules 2 and 3)			
Taxation	\$ 637,450	\$ 553,995	\$ 540,460
Utility Connection Fees and User Rates	203,000	207,299	212,224
Government Grants - Federal (Schedule 1)	5,500	5,926	5,664
Government Grants - Provincial (Schedule 1)	3,617,630	557,415	810,420
Sales of Services	65,000	87,937	86,687
Equity Loss - NICFL and NICFLP (Note 5)	-	(26,064)	(20,922)
Other (Note 12)	81,150	189,579	178,064
	<u>4,609,730</u>	<u>1,576,087</u>	<u>1,812,597</u>
Expenditures (Schedules 2 and 3)			
General Departmental Expenditures	1,577,597	1,629,674	1,627,890
Water System Operations	74,718	77,438	64,694
Sewer System Operations	<u>215,918</u>	<u>251,701</u>	<u>199,696</u>
	<u>1,868,233</u>	<u>1,958,813</u>	<u>1,892,280</u>
Annual Surplus (Deficit) Prior to Other Items	2,741,497	(382,726)	72,583
Loss on Disposal of Tangible Capital Assets	-	-	(234,407)
Annual Surplus (Deficit)	<u>\$ 2,741,497</u>	<u>(382,726)</u>	<u>(314,090)</u>
Accumulated Surplus - Beginning of Year		<u>12,661,844</u>	12,975,934
Accumulated Surplus - End of Year		<u>\$ 12,279,118</u>	\$ 12,661,844

VILLAGE OF PORT ALICE

Statement of Change in Net Financial Assets

Year Ended December 31, 2021

	2021		2020
	Budget (Note 16)	Actual	
Annual Deficit	\$ 2,741,497	\$ (382,726)	\$ (314,090)
Acquisition of Tangible Capital Assets	(3,533,800)	(111,651)	(353,800)
Amortization of Tangible Capital Assets	426,233	426,233	403,032
Disposal of Tangible Capital Assets	-	-	412,028
	\$ (366,070)	<u>314,582</u>	461,260
Change in Net Financial Assets for the Year		(68,144)	147,170
Net Financial Assets - Beginning of Year		3,650,383	3,503,213
Net Financial Assets - End of Year		<u>\$ 3,582,239</u>	<u>\$ 3,650,383</u>

VILLAGE OF PORT ALICE

Statement of Cash Flows

Year Ended December 31, 2021

	2021	2020
Cash Flows From Operating Activities:		
Annual Deficit	\$ (382,726)	\$ (314,090)
Items Not Involving Cash		
Equity Loss NICFL and NICFLP	26,064	20,922
Amortization of Tangible Capital Assets	426,233	403,032
Loss on Disposal of Tangible Capital Assets	69,571	234,407
		344,271
Changes in Non-Cash Operating Balances		
Accounts and Taxes Receivable	243,453	(171,754)
Accounts Payable and Accrued Liabilities	49,284	28,940
Deferred Grants and Unearned Revenue	290,182	73,762
	652,490	275,219
Cash Flows From Capital Activities:		
Purchase of Tangible Capital Assets	(111,651)	(353,800)
Proceeds on Disposal of Tangible Assets		177,621
	(111,651)	(176,179)
Cash Flows From Investing Activities:		
Proceeds (Transfers) to/from Portfolio Investments	(1,002,036)	1,792,935
Transfers from North Island Community Forest		90,000
	(1,002,036)	1,882,935
Cash Flows From Financing Activities:		
Repayment of Long Term Debt	(18,058)	(19,717)
Increase (Decrease) in Cash	(479,255)	1,962,258
Cash - Beginning of Year	2,557,455	595,197
Cash - End of Year	\$ 2,078,200	\$ 2,557,455

VILLAGE OF PORT ALICE

Notes to the Financial Statements

December 31, 2021

The Village of Port Alice (the "Village") was incorporated as a municipality in 1965 under the provisions of the British Columbia Municipal Act. Its principal activities are the provision of local government services to residents of the Village. These services include fire protection, public works, planning, parks and recreation, water distribution and sewer collection, and other general government services, as governed by the Community Charter and Local Government Act.

1. Significant Accounting Policies:

a) Basis of Presentation:

The Village prepares its financial statements in accordance with Canadian public sector accounting standards using guidelines developed by the Public Sector Accounting Board ("PSAB") for the Chartered Professional Accountants of Canada.

b) Investments:

Portfolio investments are recorded at fair value. The investments in North Island Community Forest Ltd. and North Island Community Forest Limited Partnership are recorded using the modified equity method.

c) Tangible Capital Assets:

Tangible capital assets are recorded at cost less accumulated amortization and are classified according to their functional use. Cost includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Amortization is recorded on a straight-line basis over the estimated useful life of the tangible capital asset commencing once the asset is in use. Donated tangible capital assets are recorded at fair value at the time of the donation.

Estimated useful lives of tangible capital assets are as follows:

Buildings	40 to 75 years
Equipment	15 to 25 years
Roads and Bridges	10 to 100 years
Other	15 to 50 years
Water and Other Utility Systems	10 to 100 years
Sewer	10 to 100 years
Drainage	10 to 100 years

d) Collection of Taxes on Behalf of Other Taxation Authorities:

The Village collects taxation on behalf of other entities. Such levies, other revenues, expenses, assets and liabilities with respect to the operations of these other entities are not reflected in these financial statements. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.

e) Trust Funds:

Funds held in trust by the Village, and their related operations, are not included in these financial statements. The financial activity and position of the trust funds are reported separately (Note 14).

f) Retirement Benefits and Other Future Employee Benefit Plans:

The Village's contributions to its multi-employer defined benefit plan are expensed as incurred. The costs of other pensions and other retirement benefits that accumulate over the period of service provided by employees are determined using the projected benefit method prorated on services based on management's best estimate of retirement age, inflation rates, investment returns, wage and salary escalation, insurance and health care cost trends, employee turnover, and discount rates.

VILLAGE OF PORT ALICE

Notes to the Financial Statements

December 31, 2021

1. Significant Accounting Policies (continued):

g) Revenue Recognition and Deferred Grants:

The Village recognizes taxes as assets and revenue when they meet the definition of an asset, are authorized by a legislature, council, or legislative convention, and the taxable event has occurred. Taxes are initially measured at management's best estimate of the amount resulting from the original taxable event in accordance with tax legislation. Taxes receivable are recognized net of allowance for anticipated uncollectible amounts.

Through the British Columbia Assessment's appeal process, taxes may be adjusted by way of supplementary roll adjustments. The affects of these adjustments on taxes are recognized at the time they are awarded. Levies imposed by regional district services and general administrative service and other taxing authorities are not included as taxes for municipal services.

Charges for sewer and water usage are recorded as user fees. Connection fee revenues are recognized when the connection has been established.

Government transfers, including legislative grants, are recognized as revenue when received, provided the transfers are authorized and any eligibility criteria has been met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Sales of services and other revenue are recognized when the service is provided or the amount is earned, when the amount can be estimated, and when collection is reasonably assured. Amounts received in advance of services being rendered are recorded as unearned revenue until the Village discharges the obligation that led to the collection of the funds.

h) Unearned Revenue:

Revenues from prepaid taxes, the sale of business licenses, dog tags, recreation time and rental revenues pertaining to the subsequent year have been deferred. These amounts will be recognized as revenue in the next fiscal year.

i) Leases:

Leases are classified as capital or operating. A lease that transfers substantially all of the benefits and risks incidental to the ownership of property is classified as a capital lease. At the inception of a capital lease, an asset and an obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the property's fair value at the beginning of the lease. Assets recorded under capital leases are amortized on a straight line basis over the term of the lease that is the estimated useful lives of the assets. All other leases are accounted for as operating leases wherein rental payments are expensed as incurred.

j) Contaminated Sites:

Governments are required to accrue a liability for the costs to remediate a contaminated site. Liabilities are recognized when an environmental standard exists, contamination exceeds the standard, the government has responsibility for the remediation, future economic benefits will be given up, and a reasonable estimate can be made.

Management has assessed its potential liabilities including sites that are no longer in productive use and sites for which the Village accepts responsibility. There were no such sites that had contamination in excess of an environmental standard which required remediation, therefore no liability was recognized as at December 31, 2021 or December 31, 2020.

VILLAGE OF PORT ALICE

Notes to the Financial Statements

December 31, 2021

1. Significant Accounting Policies (continued):

k) Financial Instruments:

Financial instruments consist of cash, portfolio investments, accounts receivable, accounts payable, and long term debt. Unless otherwise noted, it is management's opinion that the Village is not exposed to significant interest rate, currency or credit risk arising from these financial instruments.

l) Use of Estimates:

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenue and expenses during the reporting period.

Significant areas requiring the use of management estimates relates to the collectability of accounts receivable, estimates of contingent liabilities, the provision for amortization, and the estimation of potential environmental liabilities. Actual results could differ from management's best estimates as additional information becomes available in the future.

2. Portfolio Investments:

	2021	2020
Money Market Funds - Municipal Finance Authority (MFA)	\$ 2,078,737	\$ 1,076,755

The current average annual yield of the money market funds held with MFA as at December 31, 2021 was 0.15% (2020 - 0.85%). The funds are redeemable on demand

3. Accounts Receivable:

	2021	2020
Tax Prepayment - Regional District of Mount Waddington	\$ 36,630	\$ 100,340
Trade and Insurance Receivable	879	188,881
GST Recoverable	19,776	31,890
Sundry	1,665	810
	<u>\$ 58,950</u>	<u>\$ 321,921</u>

VILLAGE OF PORT ALICE

Notes to the Financial Statements

December 31, 2021

4. Taxes and User Fees Receivable:

	2021	2020
Taxes Receivable	\$ 2,293,884	\$ 2,139,519
Allowance for Doubtful Accounts	(2,133,345)	(1,998,498)
	\$ 160,539	\$ 141,021

5. Investment in NICFL and NICFLP:

The Village has a 33% ownership interest in North Island Community Forest Ltd. (NICFL) and North Island Community Forest Limited Partnership (NICFLP). The investments in NICFL and NICFLP are treated as a government business enterprise and accounted for using the modified equity method. Under this method, the government business enterprise's accounting principles are not adjusted to conform with those of the Village and inter-corporate transactions are not eliminated.

As a government business enterprise, the NICFLP is required to report under International Financial Reporting Standards (IFRS). In the prior and current year, the NICFLP financial statements were prepared under Canadian Accounting Standards for Private Enterprises (ASPE). Any differences between ASPE and IFRS would likely be insignificant in nature.

	2021	2020
Investment in NICFL	\$ 1	\$ 1
Investment in NICFLP	5,000	5,000
Accumulated Net Equity Surplus - Beginning of Year	245,977	356,899
Share of Decrease in Shareholders' Equity	(26,064)	(20,922)
Withdrawals During the Year	-	(90,000)
Accumulated Net Equity Surplus - End of Year	\$ 224,914	\$ 250,978

The condensed supplementary financial statement information of the partnership is as follows:

	2021	2020
Statement of Financial Position:		
Assets		
Cash and Receivables	\$ 696,086	\$ 792,331
Prepaid Expenses	2,667	2,895
Total Assets	698,753	795,226
Liabilities and Partners' Capital		
Trade and Other Payables	24,008	42,289
Total Partners' Capital	674,745	752,937
	\$ 698,753	\$ 795,226

VILLAGE OF PORT ALICE

Notes to the Financial Statements

December 31, 2021

5. Investment in NICFL and NICFLP (continued):

The condensed supplementary financial statement information of the partnership is as follows (continued):

	2021	2020
Statement of Income:		
Revenue	\$ 4,558	\$ 6,480
Expenditures	82,749	69,746
Net Loss	(78,191)	(63,266)
Partners' Capital:		
Partnership Units	64,578	65,358
Cumulative Withdrawals	(5,947,529)	(5,947,529)
Retained Earnings - End of Year	6,557,696	6,635,108
	\$ 674,745	\$ 752,937

6. Deferred Grants and Unearned Revenue:

	2021	2020
Prepaid Property Taxes	\$ 12,388	\$ 13,479
Provincial Government	377,513	86,500
Community Centre Deposits	5,011	4,751
	\$ 394,912	\$ 104,730

7. Long Term Debt:

	2021	2020
Community Centre Upgrade:		
Repayable at \$33,907 per year including interest at 2.0% per annum to the Municipal Financial Authority of British Columbia:		
Matures in October 2036	\$ 429,233	\$ 447,291

Future principal payments required on long-term debt are as follows:

2022	\$ 21,326
2023	22,179
2024	23,066
2025	23,989
2026	24,949
2027 and onwards	313,724
	\$ 429,233

VILLAGE OF PORT ALICE

Notes to the Financial Statements

December 31, 2021

8. Contingent Liabilities:

- (a) The Village is responsible as a member of the Regional District of Mount Waddington for its share of any operating deficits or long-term debt related to functions in which it participates. Management has assessed the risk of a liability as unlikely at this time therefore no provision has been recorded in the financial statements.
- (b) The Village is partially self-insured through the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible that the Village along with the other participants, would be required to contribute towards the deficit. Management has assessed the risk of a liability as unlikely at this time therefore no provision has been recorded in the financial statements.

9. Tangible Capital Assets:

	Cost					Accumulated Amortization				Net Book Value	
	Opening	Additions	Disposals	Transfers	Closing	Opening	Amort	Disposals	Closing	2021	2020
Land	2,641,658				2,641,658					2,641,658	2,641,658
Buildings	2,076,386	1,304,000			3,380,386	1,444,876	1,470,000		2,914,876	465,510	1,726,510
Equipment	4,335				4,335	4,335	14,700		18,035	3,600	8,335
Roads and Bridges	5,043,157	24,677			5,067,834	2,224,177	1,833,333		4,057,510	1,010,324	3,057,510
Other	10,147	2,100			12,247	24,702	10,418		35,120	1,627	5,752
Water Infrastructure	15,426				15,426	10,376	1,100		11,476	3,950	4,476
Sewer Infrastructure	5,134,600	1,100			5,135,700	2,177,000	1,100		3,312,000	1,823,700	1,412,000
Drainage	334,000				334,000	223,000	80,000		303,000	31,000	11,000
Work in Progress	75,453	2,222			77,675					77,675	75,453
	22,266,819	1,326,000			23,592,819	4,773,700	2,518,213		7,291,913	15,300,906	10,009,114

10. Accumulated Surplus:

The Village segregates its accumulated surplus into the following categories:

	2021	2020
Current Fund	\$ 2,037,122	\$ 2,280,064
Reserve Funds (a)	1,545,117	1,370,373
Investment in Non-Financial Assets (b)	8,696,879	9,011,461
	\$ 12,279,118	\$ 12,661,898

(a) Reserve Funds

Reserve Funds represent funds set aside by Bylaw or Council resolution for specific purposes. Details of reserve funds are shown below.

(b) Investment in Non-Financial Assets

The investment in non-financial assets represents amounts already spent and invested in infrastructure and other non-financial assets.

VILLAGE OF PORT ALICE

Notes to the Financial Statements

December 31, 2021

10. Accumulated Surplus (continued):

Details of Reserve Funds are as follows:

	2021	2020
Capital Works Reserve (a)	\$ 240,930	\$ 239,851
Statutory Reserve (b)	117,343	116,817
Fire Protection Capital Reserve (c)	191,292	157,637
Gas Tax Agreement - Community Works (d)	995,552	856,068
	<u>\$ 1,545,117</u>	<u>\$ 1,370,373</u>

(a) **Capital Works Reserve**

The Capital Works Reserve was established by Bylaw 487 to provide for new works, extensions or renewals of existing works, and to provide for machinery and equipment necessary for capital projects, for the maintenance of municipal property, or for the protection of persons and property. Money from the sale of land, current revenue, or from the General Operating fund surpluses may be paid into the Capital Works Reserve.

(b) **Statutory Reserve**

The Statutory Reserve was established by Bylaw 528 for the purpose of setting aside funds on an annual basis to purchase machinery and equipment.

(c) **Fire Protection Capital Reserve**

The Fire Protection Capital Reserve was established by Bylaw 607 for the purpose of setting aside funds on an annual basis to purchase fire protection equipment.

(d) **Gas Tax Agreement - Community Works**

The Gas Tax Agreement - Community Works consists of \$991,335 that remained unspent as at December 31, 2021 that included additional receipts of \$170,191 (2020 - \$83,087) and interest earnings of \$4,217 (2020 - \$8,511) in 2021. During 2021, eligible expenditures of \$34,924 were made (2020 - \$8,322). The unspent amount will remain in the reserve until spent on eligible projects.

11. Collections for Other Governments:

	2021	2020
Regional District of Mt. Waddington	\$ -	\$ 53,793
Province of British Columbia - School Tax	228,404	203,832
Regional Hospital District	-	21,281
Municipal Finance Authority	16	34
British Columbia Assessment Authority	3,766	17,526
Province of BC - Police Tax	<u>31,016</u>	<u>22,258</u>
	<u>\$ 263,202</u>	<u>\$ 318,724</u>

VILLAGE OF PORT ALICE

Notes to the Financial Statements

December 31, 2021

12. Other Revenue:

	2021	2020
Investment Income	\$ 10,130	\$ 24,789
Tax Penalties - Interest and Fees	123,083	122,304
Parking and Moorage	19,803	9,748
Recreation	2,227	2,516
Business Licenses	4,979	4,460
Other	29,357	14,247
	\$ 189,579	\$ 178,064

13. Pension Plan:

The Village and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly-trusted pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of the benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2021 the Plan had about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 contributors from local government.

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

The most recent valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The next valuation will be as at December 31, 2021, with results available in 2022.

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

The Village paid \$45,499 (2020 - \$42,931) for employer contributions, while employees contributed \$40,488 (2020 - \$37,370) to the Plan in fiscal 2021.

VILLAGE OF PORT ALICE

Notes to the Financial Statements

December 31, 2021

14. Trust Funds:

(a) **Ford Memorial Trust Fund**

As at December 31, 2021, the Village held \$9,545 (2020 - \$6,530) in trust for the Ford Memorial Trust Fund. The transactions and balances of this fund are not reported elsewhere in these financial statements.

(b) **Cemetery Trust Fund**

The Cemetery Trust Fund is established pursuant to the provision of the Community Charter. Monies in the reserve can be used for cemetery purposes only. A balance of \$1,770 (2020 - \$1,770) was held as at December 31, 2021 and is not reported elsewhere in these financial statements.

15. Commitments:

The Village has entered into an agreement for services with North Island Waste Management Limited for residential garbage pick up and disposal services at an approximate average annual cost of \$34,110. The five year contract expires July 15, 2025 and has no option to renew.

16. Fiscal Plan:

The Fiscal Plan amounts represent the Financial Plan Bylaw adopted by Council on April 14, 2021.

The budget anticipated use of surpluses accumulated in previous years to balance against current expenditures in excess of current year revenues. In addition, the budget anticipated capital expenditures rather than amortization expense. The following schedule reconciles the approved Bylaw to the amounts presented in the financial statements:

	2021
Financial Plan (Budget) By-Law Approved for the Year	\$
Add:	
Capital Expenditures	3,533,800
Less:	
Budgeted Transfers from Accumulated Surplus	(366,070)
Amortization	(426,233)
Annual Surplus Presented in Financial Statements	\$ 2,741,497

17. Segmented Information:

The Village is a diversified municipal government institution that provides a wide range of services to its citizens such as recreation, fire, sewer, water, and solid waste. Distinguishable functional segments have been separately disclosed in the segmented information in Schedules 2 and 3. The nature of the segments and activities they encompass are as follows:

General Government

General Government relates to the revenues and expenses of the operations of the Village public safety building and other costs that cannot be directly attributed to a specific segment, including general, administrative, legislative, and fiscal services.

VILLAGE OF PORT ALICE

Notes to the Financial Statements

December 31, 2021

17. Segmented Information (continued):

Volunteer Fire Department

Volunteer Fire Department is comprised of fire protection services. The fire department is responsible to provide fire suppression services, fire prevention programs, training and education. The members of the fire department consist of volunteers.

Public Works Department

The Public Works Department is responsible for the maintenance of roads, parks and playgrounds, the cemetery, and street lighting services.

Environmental Health Services

Environmental Health Services is comprised of municipal and contract services. The Village and the contractors work with other levels of government, at the Provincial and Regional levels, and the citizens to provide a safe healthy environment for the people and wildlife.

Recreation Services, Arena, Community Centre and Sea View Activity Centre

These service areas provide services meant to improve health and development of the Village's citizens. Recreational programs and cultural programs are provided at the Arena, Community Centre, and the Angus Dawson Memorial Ball Field.

Water Utility

Water Utility provides distribution of water to residents.

Sewer Utility

Sewer Utility includes the provision of sanitary sewer collection by providing and maintaining pipes, manholes, culverts and sewer treatment.

18. Comparative Figures:

Certain comparative figures have been reclassified, where necessary, to conform with the current year's presentation.

19. COVID-19:

The global outbreak of the coronavirus pandemic (COVID-19) continues to cause economic uncertainties that could have a material impact on the annual surplus of the Village. The extent of the continued impact of COVID-19 on the Village and its operations for the year ended December 31, 2022 cannot be determined at this time.

VILLAGE OF PORT ALICE

Schedule 1 - Government Grants to the Village and Ratepayers

Year Ended December 31, 2021

	2021		2020
	Budget	Actual	
	(Note 16)		
Federal Government			
Grants in Lieu of Taxes	\$ 5,500	\$ 5,926	\$ 5,664
Province of British Columbia			
General Fund			
Small Communities Protection	\$ 335,000	\$ 323,000	\$ 335,161
Rural Dividend Grant	80,000	30,017	-
COVID Safe Restart Grant		-	386,000
Other	<u>3,119,630</u>	<u>34,207</u>	<u>6,172</u>
	3,534,630	387,224	727,333
General Capital Fund			
Gas Tax	<u>83,000</u>	<u>170,191</u>	83,087
	\$ <u>3,617,630</u>	\$ 557,415	\$ 810,420

VILLAGE OF PORT ALICE

Schedule 2 - Combined Statement of Operations by Segment Year Ended December 31, 2021

	General Government	Volunteer Fire Department	Public Works Department	Environmental Health Services	Recreation Services	Community Centre	Sea View Nursing Centre	Water Utility	Storm Utility	2021 Plan	2021 Actual
Revenues											
General Taxes	\$ 55,995	\$	\$	\$	\$	\$	\$	\$	\$	\$ 55,995	\$ 55,995
Grants - Federal	5,926									5,926	5,926
Grants - Provincial	5,741									5,741	5,741
Utility Charges					18,341			13,867	13,867	32,208	32,208
Sales of Services				69,856						69,856	69,856
Other Revenue	189,379									189,379	189,379
Equity Loss from NLCPL and NUCLEP	(26,064)									(26,064)	(26,064)
	<u>\$ 1,280,851</u>	<u>\$</u>	<u>\$</u>	<u>\$ 64,624</u>	<u>\$ 18,341</u>	<u>\$ 4,972</u>	<u>\$</u>	<u>\$ 27,130</u>	<u>\$ 13,867</u>	<u>\$ 1,409,849</u>	<u>\$ 1,409,849</u>
Expenditures											
Goods and Services	\$ 210,119	\$ 15,448	\$ 15,448	\$ 17,076	\$ 17,300	\$ 10,751	\$ 7,899	\$ 37,554	\$ 109,108	\$ 415,595	\$ 415,595
Labour	276,616	5,960	5,960	15,030	81,808			19,609	92,275	401,230	401,230
Interest and Bank Charges	5,771									5,771	5,771
Amortization	170,971	40,792	40,792	434	6,008	5,641		10,238	310,018	368,733	368,733
	<u>\$ 653,477</u>	<u>\$ 62,200</u>	<u>\$ 62,200</u>	<u>\$ 17,510</u>	<u>\$ 104,116</u>	<u>\$ 16,392</u>	<u>\$ 7,899</u>	<u>\$ 67,391</u>	<u>\$ 311,401</u>	<u>\$ 1,203,737</u>	<u>\$ 1,203,737</u>
Annual Surplus (Deficit)	\$ 627,374	\$ (62,300)	\$ (62,300)	\$ (47,886)	\$ (85,775)	\$ (11,420)	\$ (7,899)	\$ (40,261)	\$ (197,533)	\$ 206,112	\$ 206,112

VILLAGE OF PORT ALICE

Schedule 3 - Combined Statement of Operations by Segment Year Ended December 31, 2020

	General Government	Volunteer Fire Department	Public Works Department	Environmental Health Services	Recreation Services	Arts Center	Community Center	New View Activity Center	Water Utility	Senior Center	2020 Actual	2019 Plan
Revenues												
General Taxes	\$ 540,460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 540,460	\$ 577,700
Grants - Federal	3,604	-	-	-	-	-	-	-	-	-	3,604	1,900
Grants - Provincial	810,420	-	-	-	-	-	-	-	-	-	810,420	826,900
Utility Charges	-	-	-	65,608	10,667	1,417	-	-	66,240	140,994	178,064	203,000
Sales of Services	178,064	-	-	-	-	-	-	-	-	-	178,064	60,000
Other Revenue	(20,922)	-	-	-	-	-	-	-	-	-	(20,922)	11,200
Equity Loss from NICEF and NICEF LP	\$ 1,511,980	\$ -	\$ -	\$ 65,608	\$ 10,667	\$ 4,417	\$ -	\$ -	\$ 66,240	\$ 140,994	\$ 1,780,604	\$ 1,884,900
Expenditures												
Goods and Services	\$ 301,537	\$ 23,943	\$ 154,000	\$ 116,434	\$ 42,346	\$ 24,660	\$ 31,520	\$ 3,818	\$ 34,244	\$ 68,825	\$ 812,553	\$ 1,010,380
Labour	257,914	7,118	224,129	60,585	44,818	24,277	34,190	-	10,237	29,410	675,053	877,900
Interest and Bank Charges	8,042	-	-	-	-	-	-	-	-	-	8,042	9,000
Amortization	94,109	26,099	4,546	409	9,888	21,848	29,135	-	49,716	101,460	101,037	40,400
	632,802	56,160	182,675	117,438	94,371	46,704	135,921	3,818	94,197	199,695	1,040,493	927,680
Loss on Disposition of Tangible Capital Assets	853,884	(57,100)	(410,695)	(111,720)	(77,185)	(41,702)	(178,921)	(3,818)	1,230	(85,704)	(179,683)	(298,937)
	(234,307)	-	-	-	-	-	-	-	-	-	(234,307)	-
Annual Surplus (Deficit)	\$ 619,477	\$ (37,160)	\$ (410,695)	\$ (111,720)	\$ (77,185)	\$ (41,702)	\$ (178,921)	\$ (3,818)	\$ 1,230	\$ (85,704)	\$ (179,683)	\$ (298,937)

VILLAGE OF PORT ALICE

Schedule 4 - Reserve Fund Transactions Year Ended December 31, 2021

	Capital Works Machinery and Equipment	Fire Hall	Rec Centre	Economic Development	Total 2021	Total 2020
Balance, Beginning of Year	\$ 239,851	\$ 116,817	\$ 157,657	\$ 856,068	\$ 1,370,373	\$ 1,248,247
Interest Earned	1,079	526	709	4,217	6,531	13,504
Transfer (To) From Other Funds			32,946	170,191	203,137	116,934
Used for Capital Expenditures				(34,924)	(34,924)	(82,127)
Balance, End of Year	\$ 240,930	\$ 117,343	\$ 191,292	\$ 995,252	\$ 1,545,117	\$ 1,370,373

VILLAGE OF PORT ALICE

Schedule 5 - COVID-19 Safe Restart Grant Unaudited

Year Ended December 31, 2021

The Village of Port Alice received a grant of \$386,000 under the COVID-19 Safe Restart Grant for Local Governments in the year ending December 31, 2020. The details surrounding these funds are shown in the schedule below:

	2021
COVID-19 Safe Restart Grant Funds Carried Forward	\$ 330,529
Eligible Expenses	
Revenue Shortfall	9,000
Facility Reopening and Operating	29,423
Computer and Other Electronic Technology	12,763
Other Related Costs	4,845
	56,031
Unused Grant at December 31, 2021	\$ 274,498

VILLAGE OF PORT ALICE
STATEMENT OF FINANCIAL INFORMATION
2021 SCHEDULE OF REMUNERATION & EXPENSES

1. Schedule of Remuneration & Expenses paid to or on behalf of Elected Officials.

Name	Position	Remuneration	Expenses	Totals
Cameron Kevin	Mayor	\$11,823.00	\$589.00	\$12,412.00
Aldis Holly	Councillor	\$7,882.00	\$0.00	\$7,882.00
Lloyd Bruce	Councillor	\$7,882.00	\$114.00	\$7,996.00
Yunker Angela	Councillor	\$7,882.00	\$0.00	\$7,882.00
Wastson Sean	Councillor	\$7,882.00	\$0.00	\$7,882.00
Sub Total (A)		\$43,351.00	\$703.00	\$44,054.00

2. Schedule of Remuneration & Expenses paid to or on behalf of Employees.

Employees	Remuneration	Expenses	Totals
Remuneration & Expenses in excess of \$75,000.00			
Bonnie Danyk, Finance Officer / Deputy CAO	\$ 111,561.00	\$ 2,500.00	\$ 114,061.00
Jason Yunker, Public Works Foreman	\$ 84,978.00	\$ 907.00	\$ 85,885.00
Consolidated Remuneration & Expenses under \$75,000.00	\$ 351,418.00	\$ 115.00	\$ 351,533.00
Sub Total (B)	\$547,957.00	\$3,522.00	\$551,479.00

3. Reconciliation

Total Remuneration Elected Officials (Sub Total (A))					\$43,351.00
Total Remuneration Employees (Sub Total (B))					\$547,957.00
Subtotal					\$591,308.00
Staff Benefits Payments					\$103,765.00
Total Per statement of Revenue & Expenditure					\$695,073.00
Variance					\$0.00

VILLAGE OF PORT ALICE
2021 STATEMENT OF SEVERANCE AGREEMENTS

There are no severance agreements under which payment commenced between the Village of Port Alice and its non-unionized employees during fiscal year 2021.

VILLAGE OF PORT ALICE
STATEMENT OF FINANCIAL INFORMATION
2021 SCHEDULE OF GOODS & SERVICES
Statement of Payments made for Goods and Services

1. Suppliers Who Received Aggregate Payments Exceeding \$25,000.00

BC HYDRO	\$	94,869.90
CIBC CORPORATE VISA PLUS	\$	83,266.14
LIME DESIGNS INC	\$	31,500.00
MINISTRY OF FINANCE	\$	36,793.05
MUNICIPAL INSURANCE ASSOCIATION OF BC	\$	48,096.00
NORTH ISLAND WASTE MANAGEMENT LTD	\$	84,004.32
PIPE-EYE VIDEO INSPECTIONS & SERVICES	\$	41,061.07
RECEIVER GENERAL FOR CANADA	\$	126,072.98
REGIONAL DISTRICT OF MT. WADDINGTON	\$	50,738.85
TEX ELECTRIC LTD	\$	43,341.03
VANCOUVER ISLAND REGIONAL LIBRARY	\$	33,636.00

\$ 673,379.34

2. Consolidated total paid to suppliers receiving payments of \$25,000.00 or less

\$ 142,705.00

3. Total of payment to suppliers for grants and contributions exceeding \$25,000.00

Consolidated total of grants exceeding \$25,000.00	\$	-
Consolidated total of contributions exceeding \$25,000.00	\$	-
Consolidated total grants and contributions exceeding \$25,000.00	\$	-

4. Reconciliation

Total Aggregate Amount Paid to Suppliers over \$25,000	\$	673,379.34
Consolidated total of payments of \$25,000 or less	\$	142,705.00
Consolidated total of all grants & contributions exceeding \$ 25,000	\$	-
Reconciling Items		

Total Per Statement of Revenue and Expenditure

\$ 816,084.34

Variance

\$ -

VILLAGE OF PORT ALICE
2021 STATEMENT OF FINANCIAL INFORMATION APPROVAL

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



Mayor



Finance Officer



Gateway to the Wild West Coast

INFORMATION ITEMS



social planning & research council of british columbia
4445 Norfolk Street, Burnaby, BC, V5G 0A7
T: 604-718-7733, 1-888-718-7794
www.sparc.bc.ca

May 10, 2022

Dear Mayor and Council;

RE: Please Join Us in Celebrating Access Awareness Day on June 4, 2022

The year 2022 would mark the 25th annual Access Awareness Day celebrated by British Columbians! Access Awareness Day provides an opportunity for communities to come together to celebrate their successes and show what it means to be truly accessible and inclusive for everyone. Access Awareness Day also falls within National AccessAbility Week which is celebrated from May 29th to June 4th, 2022. National AccessAbility Week is designed to celebrate and recognize the contributions that individuals living with disabilities make in their communities every day.

The theme for this year's Access Awareness Day is "Accessibility Is Inclusion". We have adopted this theme to draw attention to the fact that when we focus on addressing issues of accessibility in our communities, we are also creating opportunities to build true inclusion.

Enclosed is a copy of our Access Awareness Day poster for this year. We recognize that many communities no longer have a practice of passing proclamations and therefore welcome your participation in other ways. For example, you may wish to access our small grant funding of \$500 to host an Accessibility Event in your community to highlight some of the ways your community is working to make accessibility a reality.

Please reflect on different ways your community can join the conversation. We appreciate your efforts in creating an accessible and inclusive community where everyone can share their talents, experiences, and abilities in real and meaningful ways.

We look forward to the opportunity to work with you and others in your community to show that by investing in accessibility and believing in the community the possibilities are limitless.

Thank you for the role that you play every day in making this vision a reality!

Sincerely,

Lorraine Copas
Executive Director, SPARC BC



**Accessibility is
INCLUSION**
ACCESS AWARENESS DAY 2022



SPARC BC acknowledges that our office is located on the ancestral and unceded homelands of the hañqamiñam and Skwxwú7mesh speaking peoples. They have been custodians of this land for thousands of years and we would like to pay our respect to the Elders and Knowledge keepers both past and present. We are grateful for the opportunity to be on this shared territory.

From: Island Health Communication <Communication@islandhealth.ca>
Sent: Thursday, May 26, 2022 9:57 AM
To: Island Health Communication
Subject: Island Health news release: Community Wellness Grant Program Call for Applications

islandhealth.ca/news



NEWS RELEASE

FOR IMMEDIATE RELEASE
May 26, 2022

Community Wellness Grant Program Call for Applications

VANCOUVER ISLAND – Communities on Vancouver Island will benefit from up to \$800,000 in Community Wellness Grants being provided by Island Health to improve the health and well-being of Island residents.

Now in its fifth year, Island Health's Community Wellness Grant program provides the opportunity for not-for-profit organizations, local government organizations and Indigenous Nations, organizations and communities to apply for one-time funding for the development of new wellness initiatives and programs.

In the face of two provincial health emergencies, the COVID-19 pandemic and the ongoing drug poisoning crisis, the focus of the 2022/2023 funding cycle is community resilience, including connected, diverse, safe, active, and nourished communities.

"A key priority for Island Health is improving the health and wellness of the population, including supporting community-led health and wellness initiatives," said Kathy MacNeil, Island Health's President and CEO. "The innovative projects funded by the Community Wellness Grant Program make a real impact for the people we serve throughout our region."

A total of up to \$600,000 is available for individual/small grant funding. Individual grants will be awarded up to \$12,000 each.

To encourage partnerships and collaboration, the remaining \$200,000 is allocated for projects that are multi-jurisdictional/multi-agency and involve a minimum of three partner organizations. Partnership grant applications will be awarded up to \$50,000 each.

“Communities being able to identify and address the health of their members is a key component of community wellness,” said Dr. Charmaine Enns, Island Health’s Acting Chief Medical Health Officer. “The collaborative wellness interventions that Island Health supports through this program make a difference in empowering communities for improving the social determinants of health.”

Examples of projects funded recently through Community Wellness Grants Program include a tenant-built Indigenous plants and medicine garden at a culturally supportive housing site, a trauma informed mindfulness and movement group for survivors of violence, and a ‘school to farm’ program where youth learned about agriculture and climate change mitigation.

For more information on how to apply for a Community Wellness Grant and for updates on some of our previous grant recipients, please visit <http://communitygrants.islandhealth.ca/>

-30-

Central/North Island media inquiries

Dominic Abassi

250-755-7966

Dominic.Abassi@islandhealth.ca

Cowichan/South Island media inquiries:

Andrew Leyne

250-370-8908

Andrew.Leyne@islandhealth.ca

This Island Health notice has been sent to media, MPs, MLAs, mayors, Island Health leaders, foundations and regional hospital district chairs on Vancouver Island. View online at www.islandhealth.ca/news

If you no longer wish to receive Island Health news, please [click here](#) to request you be removed from the distribution list.

From: Island Coastal Economic Trust <info@islandcoastaltrust.ca>
Sent: Thursday, May 26, 2022 9:59 AM
To: info@portalice.ca
Subject: Sunshine Coast Strategy Aims to Maximize Investments and Jobs

[View this email in your browser](#)



Building a diverse and sustainable economy.

SUNSHINE COAST STRATEGY AIMS TO MAXIMIZE INVESTMENT AND JOBS

Land use planning process will optimize industrial and commercial opportunities

COURTENAY, 26 MAY 2022 – Four local governments on the Sunshine Coast will collaborate to develop an investment attraction strategy for commercial and industrial lands, with funding support from Island Coastal Economic Trust's READY Capacity Building Program.

The Sunshine Coast Regional Economic Development Organization (SCREDO) has partnered with the Town of Gibsons, District of Sechelt, Sunshine Coast Regional District and Sechelt Indian Government District to create a coordinated plan for employment intensification, green growth and the creation of community capital.

Project outputs will include a digital land needs assessment tool that marries

inbound investment criteria with suitable parcels of industrial and commercial land, and policy recommendations for protection and intensification of existing employment land base.

“Asset-based strategic planning is foundationally important for long-term job creation and business attraction,” says ICET Chair Aaron Stone. “In today’s competitive global marketplace, communities must ensure that potential investors can access key data in a timely manner.”

This project builds on a comprehensive land use white paper, commissioned by SCREDO in 2021, which found 1,167 acres of vacant, employment-generating land. The report identified high-priority nodes and sectors which will be explored in this strategic planning process, such as warehousing and distribution, agri-tech and ocean innovation.

“This region possesses several considerable economic advantages, including a well-established commercial and industrial base and a wide range of under-utilized lands,” says Colin Stansfield, SCREDO’s Executive Director. “Our commitment to the principles of community economic development enhances the opportunity for investors seeking blended value returns that benefit people in place.”

A key goal of this project is to identify potential actions that support the continued evolution of a more sustainable and well-rounded Sunshine Coast economy. This work also aligns with priorities identified by SCREDO’s local government partners and will inform preliminary work already underway to develop a regional growth strategy.

This project will get underway shortly and is supported through ICET’s READY – Capacity Building Program under the Investment Attraction Tools Stream. The Trust will contribute \$30,000 to the total project costs of \$75,000.

The READY - Capacity Building Program accepts projects on a continuous intake. For more information on the program please visit our website: www.islandcoastaltrust.ca

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About the Island Coastal Economic Trust

Created and capitalized by the Province of BC in 2006, the Island Coastal Economic Trust (ICET) mission is to create a more diverse and globally competitive Island and Coastal economy. In partnership with local and regional governments, non-profits and Indigenous communities, ICET serves over half a million residents. Funding and support for economic infrastructure and other economic diversification initiatives is delivered through a unique community centered decision-making process. Since inception, ICET has approved more than \$55 million in funding for over 280 initiatives. These investments have leveraged over \$270 million in new investment into the region creating more than 2600 construction phase jobs and 2750 long-term permanent jobs.

For further information:

Hilary Muth, Communications Coordinator

Island Coastal Economic Trust

Tel. 250-871-7797 (Ext. 228)



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