VILLAGE OF SAYWARD
REGULAR COUNCIL MEETING AGENDA
February 16, 2021 – 7:00 PM
TEAMS Electronic Meeting

1. **Call to Order**

2. **Public Input (maximum 30 minutes)**

   Mayor: "Public Input is for the purpose of permitting people in the gallery to provide input and shall be no longer than 30 minutes unless approved by majority vote of Council; each speaker may provide respectful comment on any topic they deem appropriate and not necessarily on the topics on the Agenda of the meeting; the public input opportunity is meant for input and questions and answers. Each speaker may not speak longer than 2 minutes but may have a second opportunity if time permits. Each speaker must not be allowed to speak regarding a bylaw in respect of which a public hearing has been held. For the record, please state your name and address."

3. **Introduction of Late Items**

4. **Approval of Agenda**

   Recommended Resolution:

   THAT the agenda for the Regular Meeting of Council for February 16, 2021 be approved.

5. **Minutes of Previous Meetings**

   Recommended Resolution:

   THAT the minutes from the Regular Council meeting held on February 4, 2021 (re-scheduled from February 2, 2021) be adopted, and;

   THAT the minutes from the Committee of the Whole meeting held on February 9, 2021 be adopted.

6. **Petitions and Delegations**

   a) RCMP Quarterly Report, Cpl. Chris McMillan, Detachment Commander, Sayward RCMP (15 minutes)

   Recommended Resolution:

   THAT the presentation by Cpl. Chris McMillan, RCMP, Sayward Detachment be received.

   b) Western Forest Products Ltd. Sustainable Forest Management Program.

   Jack Reynolds, TFL Forester; Kindry Mercer, Manager, Regional Initiatives WFP; John Deal, Manager, Forest Stewardship and Wildlife; Jeff Ternan, Operations Manager; Stuart Glen, Director of Forest Inventory and Stewardship. (30 minutes)

Recommended Resolution:

THAT the presentation by Western Forest Products be received.

c) Sayward Primary Healthcare Clinic Quarterly Report, (attached) NP Tracey Payne

Recommended Resolution:

THAT the quarterly report from NP Tracey Payne, Sayward Primary Healthcare Clinic be received.

d) Sayward Fire Department monthly report (attached)

Recommended Resolution:

THAT the monthly report submitted by Paul Hibbert, Sayward Fire Department be received.

7. Correspondence

a) British Columbia/Yukon Command Royal Canadian Legion
b) The Provincial Tree Planting Program and COVID-19 Protocols
c) Lymphedema Awareness Day March 6, 2021

Recommended Resolutions:

THAT correspondence (a) to (b) be received, and;

THAT the Village of Sayward do hereby proclaim March 6th, 2021 as LYMPHEDEMA AWARENESS DAY and encourage all citizens to work together to promote and increase awareness so that the health and well-being of all those living with Lymphedema is improved.

8. Council Reports

9. Reports of Committees

10. Mayor's Report

11. Unfinished Business – None

12. Staff Reports

a) Staff Report: 2020 COVID-19 Expenses **{pg 25}**

Recommended Resolutions:

THAT Council receive the 2020 COVID-19 Expenses report for information and discussion, and;

THAT $5,660 be transferred from the COVID-19 Reserve to offset expenditures related to COVID-19 for the 2020 fiscal year.

b) Staff Report: Village of Sayward Audit Planning Report **{pg 27}**

Recommended Resolution:

THAT Council receive the Village of Sayward Audit Planning Report for information and discussion.

c) Staff Report: Council Appointments and Meeting Schedule 2021 **{pg 53}**

Recommended Resolution:

2

THAT Council receive the Council Appointment Schedule 2021 report for information and discussion.

d) Staff Report: FireSmart Homeowner Rebate Program Coordinator **{pg 62}**

Recommended Resolutions:

THAT Council receive the FireSmart Homeowner Rebate Program Coordinator Report for information and discussion, and;

THAT Council be advised of the outcome of the grant application and the upcoming work in summer 2021.

13. **Bylaws – None**
14. **New Business**
15. **Public Question Period (maximum 15 minutes)**

Mayor: "The purpose of the public question period is to permit people in the gallery to ask questions about the issues discussed by Council during the meeting. Speakers will be allowed to ask one question each. If time permits, after everyone has had an opportunity to ask questions, speakers will be allowed to ask a second question. For the record, please state your name and address." Given the meeting is being held electronically, any questions will have to be submitted in writing in advance of meeting adjournment.

a) February 9, 2021 letter received from citizen

16. **In-Camera – None**
17. **Adjournment**

Recommended Resolution:

THAT the Regular Meeting of Council for February 16, 2021 be adjourned.

3

VILLAGE OF SAYWARD
MINUTES
REGULAR COUNCIL MEETING
FEBRUARY 4, 2021 (re-scheduled from February 2, 2021)
TEAMS Electronic Meeting

Present: Mayor Mark Baker
Councillor Norm Kirschner
Councillor Sue Poulsen
Councillor Tom Tinsley
Councillor Wes Cragg

In Attendance: Ann MacDonald, CAO
Lisa Clark, CFO
Melissa Coates, Finance/Admin Clerk

1. **Call to Order**

Meeting was called to order at 7:05 PM.

2. **Public Input**

MOTION R21/29
MOVED AND SECONDED

THAT the Public Input section be moved to the end of the meeting after Public Question Period.

CARRIED

3. **Introduction of Late Items - None**

4. **Approval of Agenda**

MOTION R21/30
MOVED AND SECONDED

THAT the agenda for the Regular Meeting of Council for February 4, 2021 be approved.

CARRIED

5. **Minutes of Previous Meetings**

MOTION R21/31
MOVED AND SECONDED

THAT the minutes from the Regular Council meeting held on January 19, 2021 be adopted, and;

THAT the minutes from the Committee of the Whole meeting held on January 26, 2021 be adopted.

CARRIED

6. **Petitions and Delegations**

a) Aggie Pringle, A/ Unit Chief, Station 131 | North Island District, BC Ambulance Service – BCEHS, Nathaniel Pottage, Community Paramedic, Amanda Jorgenson, Area Manager for North Island

MOTION R21/32
MOVED AND SECONDED

THAT the presentation by the BC Ambulance Service be received.

CARRIED

7. **Correspondence**

a) An Island Good Introduction

b) Public Service Announcement COVID Cases increase January 15, 2021

c) Canada Youth Summer Jobs Program

d) Small and Medium Sized Business Recovery Grant Program

MOTION R21/33
MOVED AND SECONDED

Recommended Resolutions:

THAT correspondence from (a-d) be received.

CARRIED

8. **Council Reports**

a) Councillor Cragg – Provided a verbal report on ESS grant funding.

MOTION R21/34
MOVED AND SECONDED

THAT the verbal report from Cllr. Cragg be received.

CARRIED

9. **Reports of Committees - None**

10. **Mayor's Report – Provided a verbal report on keys to 652 H'Kusam Way**

MOTION R21/35
MOVED AND SECONDED

THAT keys to the Mayor and Council's Office be provided to members of Council in order to enhance security in the administrative offices.

CARRIED

11. **Unfinished Business – None**

12. **Staff Reports**

a) Staff Report: Staff Report Application to Rezone 18 Sayward Road – M. Adama

MOTION R21/36
MOVED AND SECONDED

THAT the Staff Report be received, and;

THAT staff continue to work with the developer to clarify and address further information required for Council to review the proposal, once the final plan for development has been resubmitted, and;

THAT staff return to Council for further direction once the applicant advises that the plans have been finalized and the issues in the Staff Report addressed.

CARRIED

b) Staff Report: Highland Engineering January 11, 2021 Proposal to update Village of Sayward Master Drainage Plan

MOTION R21/37
MOVED AND SECONDED

THAT Highland Engineering be retained to update the Master Drainage Plan as proposed in their January 11, 2021 proposal, and;

THAT $16,690 be appropriated from General Surplus funds to cover the cost of this work, and;

FURTHER THAT the 2021-2025 Financial Plan be adjusted accordingly, and;

FINALLY THAT staff be directed to seek grant funding opportunities to cover this costs and costs for carrying out the upgrades to the drainage system.

CARRIED

c) Emergency Support Services – Community Emergency Preparedness Fund Grant Application

MOTION R21/38
MOVED AND SECONDED

THAT the report from the Chief Administrative Officer be received, and;

THAT an application for financial assistance under the Community Emergency Preparedness Fund Emergency Support Services grant be authorized for submission to the UBCM in collaboration with the Strathcona Regional District, and;

THAT the Village of Sayward authorizes the Strathcona Regional District to receive and manage the funds on behalf of the Village of Sayward if the application is successful.

CARRIED

d) Urban Systems Review and Update of the Village of Sayward Official Community Plan – Proposal

MOTION R21/39
MOVED AND SECONDED

THAT Council receives the proposal from Urban Systems to review and update the Village of Sayward Official Community Plan, and;

THAT Council enter into a contract with Urban Systems to review and update Bylaw No. 308, Village of Sayward Official Community Plan for a sum of $50,000 to be funded as follows:

$25,000 UBCM Age Friendly OCP Grant (secured)

$15,000 UBCM Housing Needs Assessment Grant (secured)
$10,000 ESS OCP Firesmart Policies (pending).

CARRIED

13. **Bylaws - None**

14. **New Business – Lee Ettinger Letter January 24, 2021**

MOTION R21/40
MOVED AND SECONDED

THAT Council move to an In Camera meeting in accordance with Section 92 of the *Community Charter* under Section 90(1)(g) of the *Community Charter*, litigation or potential litigation affecting the municipality, and Section 90 (1)(j), information that is prohibited, or information that if it were presented in a document would be prohibited, from disclosure under section 21 of the *Freedom of Information and Protection of Privacy Act.*

Opposed Mayor Baker, Cllr Tinsley
DEFEATED

MOTION R21/41
MOVED AND SECONDED

THAT the letter be received; and

THAT Staff return to Council in March with proposed revisions to the procedure bylaw known as Council Procedure Bylaw No. 416, 2015 to provide for public input.

CARRIED

15. **Public Question Period (maximum 15 minutes) - None**

Mayor: "The purpose of the public question period is to permit people in the gallery to ask questions about the issues discussed by Council during the meeting. Speakers will be allowed to ask one question each. If time permits, after everyone has had an opportunity to ask questions, speakers will be allowed to ask a second question. For the record, please state your name and address." Given the meeting is being held electronically, any questions will have to be submitted in writing in advance of meeting adjournment.

16. **In-Camera - None**

17. **Adjournment**

MOTION R21/42
MOVED AND SECONDED

THAT the Regular Meeting of Council for February 4, 2021 be adjourned.

CARRIED

The meeting was adjourned at 8:16 PM.

Mayor

Corporate Officer

VILLAGE OF SAYWARD
MINUTES
COMMITTEE OF THE WHOLE MEETING
FEBRUARY 9, 2021
TEAMS Electronic Meeting

Present:	Mayor Mark Baker Councillor Norm Kirschner Councillor Sue Poulsen Councillor Tom Tinsley
Regrets:	Councillor Wes Cragg
In Attendance:	Ann MacDonald, CAO Lisa Clark, CFO Melissa Coates, Finance/Admin Clerk

1. **Call to Order**

   Meeting was called to order at 7:05 PM.

2. **Public Input**

   MOTION C21/14
   MOVED AND SECONDED

   THAT the Public Input section be moved to the end of the meeting after Public Question Period.

   CARRIED

3. **Introduction of Late Items - None**

4. **Approval of Agenda**

   MOTION C21/15
   MOVED AND SECONDED

   THAT the agenda for the Committee of the Whole Meeting February 9, 2021 be approved.

   CARRIED

5. **Minutes of Previous Meetings - None**

6. **Petitions and Delegations - None**

7. **Correspondence - None**

8. **Council Reports - None**

9. **Reports of Committees - None**

10. **Mayor's Report - None**

11. **Unfinished Business – None**

12. **Staff Reports**

a) Staff Report: Asset Management Plans, Policy and Strategy

MOTION C21/16
MOVED AND SECONDED

THAT the Committee of the Whole receive the Asset Management Policy, Strategy, and Plans report for information and discussion, and;
THAT Staff return to Council at its March 16, 2021 regular meeting to discuss the Asset Management Policy, Strategy, and Plans which will be provided to Council in a binder to review in advance for that meeting.

CARRIED

b) Staff Report: Salaries and Wages

MOTION C21/17
MOVED AND SECONDED

THAT the Committee of the Whole receive the Salaries/Wages & Benefits 2021 report for review and discussion as part of the 2021-2025 Financial Plan.

CARRIED

c) Staff Report: Financial Plan 2021 – 2025

MOTION C21/18
MOVED AND SECONDED

THAT the Committee of the Whole receive the Financial Plan 2021-2025 Version 3 report for information and discussion.

CARRIED

13. **Bylaws - None**

14. **New Business – None**

15. **Public Question Period (maximum 15 minutes) - None**

16. **In-Camera – None**

17. **Adjournment**

MOTION C21/19
MOVED AND SECONDED

THAT the Committee of the Whole Meeting for February 9, 2021 be adjourned.

CARRIED

The meeting was adjourned at 7:59 PM.

_____
Mayor

_____
Corporate Officer

Sayward Policing Report

Royal Canadian Mounted Police
Gendarmerie Royal du Canada

To: Mayor, Council, and Regional District

Policing Report for October - December 2020

Dear Mayor Baker and Councilors, Regional District Representative,

Please find enclosed the policing report that reflects the crime statistics for the months of October to December 2020. During these months, Sayward RCMP had a total of 134 calls for service, up from 103 for the same time period last year.
Total calls for service for 2020-01-01 to 2020-12-31 is 563, up from 463 for same reporting period of 2019.

Report statistics October to December:	**Village**	**Rural**
911-FALSE/ABANDONED CALLS: **3**	**2**	**1**
Abandoned Vehicles: 1	**0**	**1**
Animal Calls: **5**	**5**	**0**
Assault: **6**	**6**	**0**
Breach of Peace: **5**	**5**	**0**
Breach Bail: **2**	**2**	**0**
Cause a Disturbance: **9**	**9**	**0**
Check Wellbeing: **9**	**6**	**3**
Checkstop Program / Road Block: **2**	**1**	**1**
Children, Family & Community Services: **2**	**2**	**0**
Collision Damage under $10,000: **6**	**5**	**1**
Coroner's Act: **2**	**2**	**0**
False Alarms: **3**	**3**	**0**
Firearms Act: **1**	**1**	**0**
Impaired OP Motor Veh: **4**	**4**	**0**
Mental Health Act: **4**	**2**	**2**
Mischief: **1**	**1**	**0**
Missing Persons: **2**	**6**	**0**
Other Permit Issue - Provincial: **2**	**2**	**0**
Property – Lost & Found: **10**	**9**	**1**
Sex Assault / Interference: **4**	**4**	**0**
Theft: **3**	**2**	**1**
Traffic-Other Moving including Bulk VT's & Warnings: **20**	**17**	**3**
Unspecified Assist: **11**	**10**	**1**

Traffic Stats for the period:

- 48 written Warnings
- 16 written Violation Tickets
- 1 90 Day Immediate Roadside Prohibition

Community Interactions:

- Due to COVID19 pandemic very little interaction with public

Boat Patrols for the period:

- 1 vessel patrol this fall due to weather and vessel receiving maintenance in Port McNeill.

Significant files and police interactions:

- 1 Impaired Sailboat Operator
- 1 Sudden Overdose
- 2 fatal motor vehicle incidents in January on Highway 19.

Staffing:

- Detachment is fully staffed with 3 members and 1 Detachment Clerk

Sincerely,

Cpl Chris MCMILLAN
Detachment Commander
Sayward RCMP
2021-02-04

Sayward Primary Healthcare Clinic

Quarterly Report from Nurse Practitioner Tracey Payne

Sayward Primary Health Clinic remains busy. We are trying to do the majority of visits over the telephone to reduce person-person contact. Most patients are able to be seen within 24 hours of time of contact, with the majority of those appointments being made for day of contact.

Pharmacies are very busy and are encouraging patients to not leave prescription refills until the last moment. The clinic lab days are on Monday mornings and are by appointment only. There has been a lot of positive feedback to having labs by appointment only and we will continue to do this after the pandemic.

At this time, it is unknown if the COVID vaccine will be administered through the clinic. The Sayward Primary Health Clinic will post notifications to the public when it is known.

February 11, 2021

Tracey Payne, NP
Island Health

Currently Active Members: 13

Monthly Operations:

SCBA Checks: Seven SCBA tanks are no longer serviceable due to age, these will need to be replaced asap.

Equipment Checks: No service problems or major defects reported.

Vehicle Inspections: No service problems or major defects reported.

Training:

Week 1: 4 Members and 5 Officers attended. Full Equipment Checks

Week 2: 3 Members and 4 Officers attended. Topic: SCBA Donning/Doffing.

Week 3: 6 Members and 3 Officers attended. Topic: SCBA Orientation. PTSD & MVI/Critical Incident coaching.

Week 4: 7 Members and 2 Officers attended. Topic: Auto Extrication from Modern Vehicles

Calls This Month:

Fire:	1 - Chimney fire. (Locations: Village: 0, Valley: 1)
Medical:	2 - (Locations: Village: 0, Valley: 2)
MVI:	3 - Highway 19 (2 minor, 1 fatal)
Duty Officer:	1 - Sayward Road (Hydro line down)
Other Rescue:	1 - Kelly's Trail (Swift Water Rescue)

Maintenance:

Fire Hall #1. None noted

Fire Hall #2. Lots of work required, SRD aware, current worst issue is the heating does not work (over 3 years now).

Office Work:

Training lesson preparation.

Contacts/Emails/Phone Calls etc.:

The FCABC requested a breakdown of our current Rescue Equipment, this was completed and forwarded on to them, no further correspondence since.

Email to the CRFD Deputy Chief. (See below).

Notes:

Shaun Koopman has been making arrangements for road crush to be put down on the apron of Fire Hall #2 to compensate for the loss of material over a long period of time.

Most calls this month were handled without any problems.

One swift water rescue was handled by three members using a canoe when an out of town photographer became stranded hen the tide came in. The rescue was mainly in shallow water, but in a not so easy to access area of Kelly's Nature Trail.

Although the Sayward Fire Dept. were paged out to the recent fatal MVI on Highway 19, the Firefighters were not involved in the extrication of the body. The vehicle was in a very poor location to perform extrication and it was extremely badly damaged. This would have required recovering the vehicle up to the highway, and then closing part of the highway for the time taken to effect an extrication. The decision was made to recover the vehicle and body together, then cover with a tarp for the journey to Campbell River, where the CRFD extricated the body under the direction of the Coroner services.
An email with thanks was sent to the CRFD Deputy Chief and crew for their assistance and support with this incident.

Lisa Clark

From: Mark Baker
Sent: Friday, February 5, 2021 9:30 PM
To: Ann MacDonald
Subject: Fw: BC/YUKON COMMAND OF THE ROYAL CANADIAN LEGION- 16th Annual Military Service Recognition Book
Attachments: letter&rates.pdf

From: Terry Hammill <thammill@campaign-office.com>
Sent: Tuesday, February 2, 2021 10:03 AM
To: Mark Baker <mark.baker@saywardvalley.ca>
Subject: BC/YUKON COMMAND OF THE ROYAL CANADIAN LEGION- 16th Annual Military Service Recognition Book

---



Village of Sayward

John MacDonald
Mayor
Tel (250) 282-5512
Fax (250) 282-5511
Res (250) 282-0184
Email: mayor@saywardvalley.ca
or village@saywardvalley.ca

P.O. Box 29, 652 H'Kusam Way, Sayward, B.C. V0P 1R0

Subject: BC/YUKON COMMAND OF THE ROYAL CANADIAN LEGION- 16th Annual Military Service Recognition Book

Hello Mr. Baker, this is the last ad we ran for the Village, obviously we need to make one or two changes. I sent an email to Anne as well but haven't heard back yet. Thought I should send a copy to you as per your reception

Please find enclosed a copy of our **Advertisement Letter** and **Rate Sheet** for the **British Columbia Yukon Command of The Royal Canadian Legion's 16th Annual Military Service Recognition Book** to honor and recognize our Veterans.

This unique remembrance publication includes past and present-day Veterans biographies and photographs. With the help of our Veterans, their families and friends, submissions are collected at local legion branches and our next edition is scheduled for release in **November 2021,** in advance of our Annual Remembrance Day Ceremonies.

It is available for all to see at local legion branches and online at the BC/Yukon Command Legion's website: https://www.legionbcyukon.ca/what-we-do/military-service-recognition-book It helps us, and our younger generations, appreciate and never forget the Sacrifices made by our Veterans for the freedoms we enjoy today.

We would sincerely appreciate **VILLAGE OF SAYWARD's** support and appreciation for our Veterans by purchasing an advertisement in our next edition.
If you require any additional information, please reply to this email or phone me at our toll-free number below. I will follow up with you in the near future.

Thank you for your consideration and/or support.

Sincerely,

Terry Hammill
Advertising Rep/ Military Service Recognition Book
BC/Yukon Command
Royal Canadian Legion Campaign Office
1-866-354-6277
+ mailto:bccl@fenety.com

Legion
www.legionbcyukon.ca

This e-mail and any attachment(s) is for authorized use by the intended recipient(s) only. If you are not the intended recipient, you are hereby notified that any review, retransmission, conversion to hard copy, copying, circulation or any other use of this message and any attachments is strictly prohibited. If you are not the intended recipient, please notify the sender immediately and delete this e-mail and any attachment(s). Thank you.

www.legionbcyukon.ca

British Columbia / Yukon Command
The Royal Canadian Legion

"Military Service Recognition Book"

Dear Sir/Madam:

Thank you for your interest in the **BC/Yukon Command / The Royal Canadian Legion,** representing **British Columbia** and the **Yukon's Veterans.** Please accept this written request for your support, as per our recent telephone conversation.

Our **BC/Yukon Command Legion** is very proud to be printing another **5,000 copies** of our Annual **"Military Service Recognition Book",** scheduled for release by Remembrance Day 2021, to help identify and recognize many of the brave **Veterans** of British Columbia and the Yukon who served our Country so well during times of great conflict. This annual publication goes a long way to help the Legion in our job as the **"Keepers of Remembrance",** so that none of us forget the selfless contributions made by our **Veterans.**

We would like to have your organization's support for this Remembrance project by sponsoring an advertisement space in our **"Military Service Recognition Book."** Proceeds raised from this important project will allow us to fund the printing of this unique publication and will also help our Command to improve our services to **Veterans** and the more then 150 communities that we serve throughout British Columbia and the Yukon. The Legion is recognized as one of Canada's largest "Community Service" organizations, and we are an integral part of the communities we serve. This project ensures the Legion's continued success in providing these very worthwhile services.

Please find enclosed a rate sheet for your review, along with a detailed list of some of the many community activities in our **149 Branches and 80 Ladies Auxiliaries** in the **BC/Yukon Command**. Whatever you are able to contribute to this worthwhile endeavor would be greatly appreciated. For further information please contact **BC/Yukon Command Office** toll free at **1-866-354-6277**.

Thank you for your consideration and/or support.

Sincerely,

Val MacGregor
President of BC/Yukon Command of The Royal Canadian Legion

www.legionbcyukon.ca

British Columbia / Yukon Command
The Royal Canadian Legion

"Military Service Recognition Book"

Advertising Prices

Ad Size	Cost		GST		Total
Full Colour Outside Back Cover	$1,885.71	+	$94.29	=	$1,980.00
Inside Front/Back Cover (Full Colour)	$1,676.19	+	$83.81	=	$1,760.00
Full Colour 2-Page Spread	$3,138.10	+	$156.90	=	$3,295.00
Full Page (Full Colour) 7" X 9.735"	$1,571.43	+	$78.57	=	$1,650.00
Full Page 7" X 9.735"	$1,047.62	+	$52.38	=	$1,100.00
½ Page (Full Colour) 7" X 4.735"	$909.52	+	$45.48	=	$955.00
½ Page 7" X 4.735"	$623.81	+	$31.19	=	$655.00
¼ Page (Full Colour) 3.375" X 4.735"	$566.67	+	$28.33	=	$595.00
¼ Page 3.375" X 4.735"	$442.86	+	$22.14	=	$465.00
1/10 Page (Business Card-Full Colour)	$309.52	+	$15.48	=	$325.00
1/10 Page (Business Card) 3.375" X 1.735"	$261.90	+	$13.10	=	$275.00

G.S.T. Registration # R10 793 3913

All typesetting and layout charges are included in the above prices.

A complimentary copy of this year's publication will be received by all advertisers purchasing space of 1/10 page and up, along with a Certificate of Appreciation from the BC/Yukon Command.

PLEASE MAKE CHEQUE PAYABLE TO:
BC/Yukon Command
The Royal Canadian Legion
(BC/Y RCL)
(Campaign Office)
P O Box 5555
Vancouver, BC V6B 4B5

BRITISH COLUMBIA

Reference: 260847

Feb. 2, 2021

The Provincial Tree Planting Program and COVID-19 Protocols

Dear Mayor / Chief and Council

It was my intent to reach out to the municipalities, indigenous communities, forest licensees and the planting contract community prior to the start of the 2021 planting season. The past year has been filled with new and challenging business processes focused on keeping workers and communities safe as the COVID-19 pandemic spread across the province. As you'll remember, last spring's planting season began as our knowledge of the pandemic started to unfold, and through an unprecedented season of collaboration by all sectors, we successfully planted over 300 million trees with close to 6000 tree planters and without a single confirmed case of the COVID-19 virus in our workforce.

The combination of Public Health Office orders and operating guidelines, along with the forest sector working collaboratively with government and local communities, was paramount in helping make the 2020 planting season successful The forestry sector is currently preparing for the 2021 tree planting season again, to ensure community and worker safety with respect to COVID-19. Forest activities, including tree planting, continue to be designated an essential service during the COVID-19 pandemic. As an important part of the provincial economy and for environmental sustainability, every year the forest sector in BC engages in Canada's largest tree planting program to ensure that areas harvested or destroyed by insects and wildfire are replanted. The 2021 planting season will be equally significant to last year, with about 300 million seedlings scheduled to be planted.

The 2021 planting program will begin on BC's coast at the end of February and in the interior in about mid-April. Learning from our experiences last year, the forest sector response and safe delivery of the 2020 tree planting program, preparations began last fall and will continue through the tree planting season to ensure that the safety of our workers and the surrounding communities are our highest priority.

For the 2021 tree planting season our goals are once again to:

- Prevent the transmission of any potential infection from the silviculture workers to communities around the province; and
- Ensure that the planters are kept safe and healthy so they can complete another planting season successfully.

Ministry of Forests, Lands, Natural Resource Operations and Rural Development
Office of the Chief Forester
Mailing Address: PO Box 9352 Stn Prov Govt Victoria BC V8W 9M1
Telephone: 778-974-5840
Website: www.gov.bc.ca/for

- Keep municipalities and indigenous community leaders informed of the planting as it moves with the spring openings.

To ensure that we can achieve our goals, as we did in 2020, please be aware of the following:

- Those working in the silviculture industry in the north of the province must follow the requirements of the new Provincial Health Officer (PHO) order, *Resource Sector Worksites and Industrial Camps in the Region of the Northern Health Authority* published as of January 12, 2021, https://www2.gov.bc.ca/assets/gov/health/about-bc-s-health-care-system/office-of-the-provincial-health-officer/covid-19/covid-19-pho-order-industrial-camps-northern-health.pdf while the rest of the province is required to follow the pre-existing order *Industrial Camps – July2, 2020.* https://www2.gov.bc.ca/assets/gov/health/about-bc-s-health-care-system/office-of-the-provincial-health-officer/covid-19/archived-docs/pho_order_industrial_camps_april_23_2020.pdf All workers will be required to follow the PHO orders as they are amended to address changing conditions.
- Along with PHO orders, there are a number of guidance documents available to the planting contractors, both from the Ministry of Health and the Western Forestry Contractors Association (WFCA).
- A key success factor in 2020, which will continue for 2021, is the commitment for government and industry to align and collaborate on delivery of the planting program. A critical piece of that commitment includes frequent and clear communication.

An essential part of that commitment to communication is to identify and resolve issues both within the planting programs and also, most importantly, to provide information to communities about what is happening as the tree planting season progresses. As with all good communication, it will also provide you with an opportunity to ask questions and provide details about local issues.

Outreach and communication will begin over the next few weeks as we approach the planting season in your area.

I have asked the Ministry of Forests, Lands, Natural Resource Operations and Rural Development District Managers to be the point of contact for tree planting information for communities following on the success and effectiveness of the role they played in 2020.

In the interim, if you have specific questions please direct them to Shane Berg, Deputy Chief Forester at Shane.Berg@gov.bc.ca. With your assistance, I am confident we will accomplish similar successes in 2021.

Yours truly,



Diane Nicholls, RPF
ADM, Chief Forester
Office of the Chief Forester

pc: The Honourable Katrine Conroy, Minister
Dr. Bonnie Henry, Provincial Health Officer

WHEREAS Lymphedema is an incurable condition affecting more than 1 million Canadians including 30-40% of all cancer survivors with disfigurement, disabilities, discomfort and distress, and

WHEREAS many British Columbians are living with Lymphedema, an accumulation of lymphatic fluid that causes chronic swelling in the arms, legs, or other areas of the body, affecting men, women and children and causing a severe financial, physical and psychological impact on the lives of patients, and

WHEREAS there is a desperate need to raise the level of knowledge about lymphedema within the medical community for timely diagnosis, and management, so people no longer go untreated due to lack of knowledge about treatment, and

WHEREAS the lack of focus on this condition has resulted in inadequate education, and a lack of effective clinical or surgical treatment, plus a drastic shortage of trained medical professionals, and

WHEREAS the mandate of the BC Lymphedema Association is to bring attention to this distressing disease and to promote healthy and hopeful living with lymphedema through education, awareness, advocacy, and support for all people in British Columbia living with lymphedema, and for their families and caregivers, and

WHEREAS communities throughout Canada are demonstrating their support for people living with lymphedema by honouring them and those that provide love, encouragement, and commitment to meeting the needs of Lymphedema patients and

THEREFORE, the BC Lymphedema Association is appealing to the (INSERT THE NAME OF THE COMMUNITY) to join in dedicating this one day a the year to be devoted to lymphedema awareness. Please join us in spreading the word.

Now, therefore, I, _____ do hereby proclaim March 6th, 2021 as LYMPHEDEMA AWARENESS DAY and encourage all citizens to work together to promote and increase awareness so that the health and well being of all those living with Lymphedema is improved.

_____ _____

Signed **Date**

STAFF REPORT

To: Mayor and Council
From: Ann MacDonald, CAO
Subject: 2020 COVID-19 Expenses
Meeting date: February 16, 2021

BACKGROUND

COVID-19 and the associated social distancing guidelines issued by the Province required the Village to incur several expenditures in the 2020 fiscal year in both the municipal office and the Recreation Centre. Below is a chart outlining COVID-19 related costs for 2020:

Item	Cost
Plexiglass, egress and counter modifications (Rec Centre and Admin)	$2,530.49
Signage, floor stickers, decals	$1,444.93
Various cleaning and office supplies	$ 414.16
Handheld sanitizer sprayers, infrared thermometer	$ 649.25
Masks, face shields, sanitizer	$ 235.68
Webcams and headsets for virtual Council meetings	$ 385.49
Total Expenditures	**$5,660.00**

DISCUSSION

Considering these costs were incurred in direct relation to the COVID-19 pandemic, Staff suggest funds from the COVID-19 Safe Restart Grant for Local Governments be used to offset these expenditures. A revised table of funds in the COVID-19 Reserve is below:

Item	Amounts
Grant Amount	**$268,000**
Laptops for remote Council meetings	$ 6,000
Keyless entry systems for Village office and Kelsey Rec Centre doors	$ 2,000
Public Address Sound Systems for Mayor and Council and public use	$ 15,000
Village Website Redesign	$ 8,000
Upgrades to access and egress, windowed doors if possible, disabled opener	$ 15,000
Hazmat suits and dock for sewage lagoon	$ 13,000
2020 COVID-19 Expenses (as seen in chart above)	$ 5,660
Total Expenditures:	**$ 64,660**
Balance of COVID-19 Reserve	$203,340

STAFF RECOMMENDATIONS

Recommended Resolutions:

THAT Council receive the 2020 COVID-19 Expenses report for information and discussion, and;

THAT $5,660 be transferred from the COVID-19 Reserve to offset expenditures related to COVID-19 for the 2020 fiscal year.

Respectfully submitted,

_____

Ann MacDonald, CAO

Prepared by: *Lisa Clark, CFO*

STAFF REPORT

To: Mayor and Council
From: Ann MacDonald, CAO
Subject: Village of Sayward Audit Planning Report
Meeting date: February 16, 2021

PURPOSE

To advise Council of the planned visit by the auditors on February 16-18, 2021 and to provide an overview of the planned scope and timing of the 2020 financial audit for the Village of Sayward, including the year-end field work on-site February 16-18, 2021.

The purpose of the audit is to provide an enhanced degree of confidence to Mayor and Council, staff, and the citizens that the financial statements of the Village of Sayward represent an accurate statement of the financial position, performance, and cash flow of the Village, in accordance with Public Sector Accounting Standards (PSAS).

BACKGROUND

The Audit Planning Report, prepared by Chan Nowosad Boates, (CNB) attached, provides an overview of the planned audit for the village, to be done in accordance with Public Sector Accounting Standards (PSAS) and Canadian Audit Standards (CAS).

The significant audit matters identified during the audit planning process are listed below. that require special consideration. The CNB audit team audit will report on each of these items with a specific audit approach.

1. Risk of management override in financial reporting
2. Revenue Recognition
3. Deferred Internet Revenue

The CNB team will also bring forward recommendations for improvements in financial or operational processes or controls in the final report which will be delivered to Council in the form of an Audit Findings Report at the completion of the audit.

RECOMMENDATIONS

Recommended Resolution:

THAT Council receive the Village of Sayward Audit Planning Report for information and discussion.

Respectfully prepared,

_____

Ann MacDonald, CAO


CHAN NOWOSAD BOATES
CHARTERED PROFESSIONAL ACCOUNTANTS
CNB

CHAN NOWOSAD BOATES
CHARTERED PROFESSIONAL ACCOUNTANTS

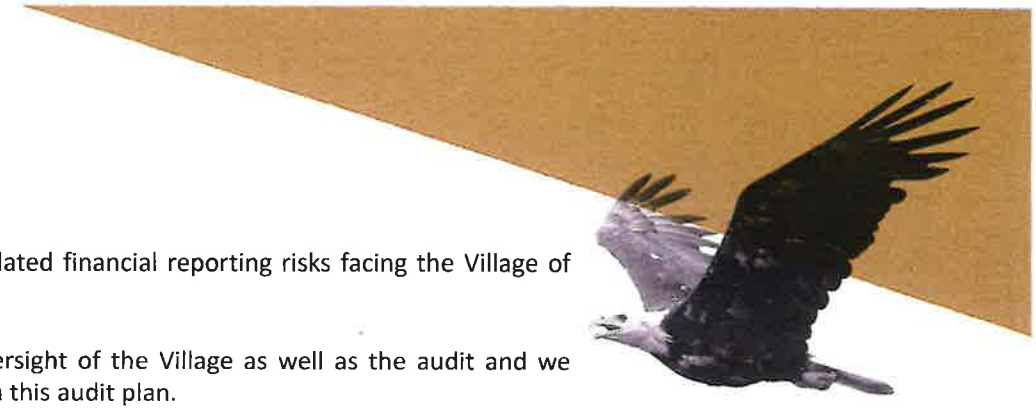
Village of Sayward

Audit Planning Report

For the year ending December 31, 2020

February 3, 2021
Chan Nowosad Boates Inc., Chartered Professional Accountants





Dear Mayor and Council,

In developing our audit plan, we have taken into consideration the issues and related financial reporting risks facing the Village of Sayward (the Village) and have designed our audit to focus on those areas of risk.

As Mayor and Council, you continue to have a significant role to play in the oversight of the Village as well as the audit and we welcome any and all observations you may have regarding the decisions reflected in this audit plan.

Issues to focus on during the current year

Staying on top of Public Sector Accounting Standards (PSAS), which we will refer to throughout this report as the reporting framework, and Canadian Audit Standards (CAS), continues to be a top priority. This has been unprecedented year for the Village given the impacts on operations of the COVID-19 pandemic, variability of staff and turnover of Mayor and Council. We urge you to stay focused on what continues to be the top priority for those charged with oversight: financial reporting, internal control risk and assessment of risk.

Please consider whether the financial statements and disclosures are reflecting the results and operations for the year, and whether disclosures can be improved to better address resident expectations and use.

We have provided a PSAS update in the Appendices of this report, and we encourage you to ask us questions with respect to these standards as well as review in detail with management our audit report prior to its release.

Audit Quality

This year has presented unique challenges as we all navigate the COVID-19 pandemic. We assure you that our audit team remains focused on assisting management and Mayor and Council throughout the audit and ensuring the audit meets the planned timeline without compromising audit quality.



Audit Quality (continued)

We want to assure you that audit quality remains our primary concern and focus. The team assigned to the audit is consistent with the prior year and has a strong understanding of the Village's operating environment, areas of significance to the Village's audit and reporting requirements applicable to the Village. We have two partners with extensive PSAS experience reviewing the financial statements. Our team is focused on performing the audit to the highest level of quality.

Assisting Mayor and Council

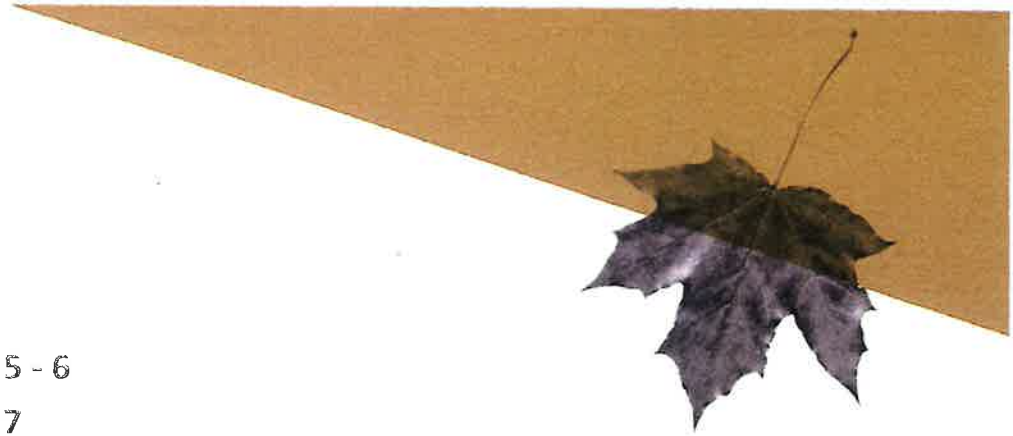
We understand the responsibility that comes with acting in a position of oversight and governance for your organization. That is why we think it is important to state that we are here to assist you throughout the year, not just during the audit. Should you have any questions or concerns, we welcome them and hope that you do not hesitate to contact us.

We sincerely hope this Audit Planning Report is of assistance to you, and we look forward to discussing it in detail and answering any questions you may have.

Yours very truly,

CHAN NOWOSAD BOATES INC.

Derek Lamb, CPA, CA
Partner
(250) 286 – 0744
derek@cnbcpa.ca



CONTENTS

Audit Plan	5 - 6
Annual Inquiries to those Charged with Governance	7
Scope of the Audit	8 - 9
Significant Audit Matters	10 - 12
Fees, Assumptions and Observations	13
Audit Timing	14
Engagement Team	15
Appendices Index	16



Audit Plan

We have prepared this audit plan to inform you of the planned scope and timing of the audit for the purpose of carrying out and discharging your responsibilities and exercising oversight over our audit of the financial statements.

What has Changed

We have set out below a summary of changes that have been taken into consideration in planning the audit for the current period:

Your Organization

- Staffing changes include:
  - The Village was without a CFO for approximately 7 months this year but brought back the former CFO in November.
  - The former CAO was contracted for several months to assist with operations in the year and a new CAO was appointed for a permanent position near year end.
- Capital Additions in the year included:
  - Public works truck for $53K
  - Generator for $29K
- The Newcastle Dam project remains on hold while the Village attempts to secure funding to complete the project.



Audit Plan (Continued)

Your Organization (continued)

- Control Environment:
  - With the absence of senior management during a portion of the year, internal controls typically in place at the Village were compromised.
  - Since the CFO has been re-appointed, significant time has been spent reviewing the year's journal entries, reconciliations, reports and other documents, and internal controls have been reintroduced.

Accounting Standards

- Please see the Appendices for the changes or upcoming changes and recent developments in Public Sector Accounting Standards



Annual Inquiries to the Those Charged with Governance

Professional standards require that we ask you the following questions:

- Are you aware of, or have you identified any instances of, actual, suspected, possible, or alleged fraud or non-compliance of laws and regulations, including misconduct or unethical behaviour related to financial reporting or misappropriation of assets?

  If so, have the instances been appropriately addressed, and how have they been addressed?

- Are you aware of any significant fraud risks within the organization?

- Is there effective oversite of programs and controls to prevent, detect and deter fraud, including oversight of the internal controls management has established to mitigate fraud risks?

- Are you aware of the organization entering into any significant unusual transactions?

We ask that you consider the above inquiries and provide us your feedback. Should you have any questions or concerns about the above inquires, please do not hesitate to contact us directly to discuss them in further detail. If no response is provided, we will assume there are no concerns with respect to the above.



Scope of the Audit

The purpose of an audit is to enhance the degree of confidence of the users of the financial statements through the expression of an opinion on whether the financial statements fairly present, in all material respects, the financial position, financial performance, and cash flows of the Village in accordance with PSAS.

In planning our audit, we have considered the level of audit work required to support our opinion, including each of the following matters:

Objectives of the Audit, Our Responsibilities, Management's Responsibilities

- The objectives of the audit, our responsibilities in carrying out our audit, and management's responsibilities, are set out in the engagement letter dated and signed February 5, 2020.



Scope of the Audit (continued)

Materiality

- We determine materiality in order to plan and perform the audit and to evaluate the effects of identified misstatements on the audit and the effects of any uncorrected misstatements on the financial statements.
- For the current period financial statements, a preliminary materiality of $32,000 (2019 - $71,000) has been determined, which is approximately 2% of projected gross revenues for 2020.
- We will reassess materiality at year-end to confirm whether it remains appropriate for evaluating the effects of uncorrected misstatements on the financial statements.
- We will communicate uncorrected misstatements to you, other than those that are clearly trivial, being less than $1,600 (2019 - $3,500).



Significant Audit Matters

As part of our audit planning, we identify significant matters that, by their nature, require special audit consideration. By focusing on these risks, we are able to target our procedures and deliver a high quality audit that is both efficient and effective.

The significant audit matters identified during our audit planning is listed below:

Journal Entry Testing
Risk of Management Override in Financial Reporting
Canadian Auditing Standards require an auditor to perform procedures to test the risk of management override in financial reporting and the risk of fraud associated with that override.
Summary of Planned Audit Approach
• Review, update, and test processes and controls around financial reporting and journal entries. • Test a sample of journal entries from a population identified to have a higher risk of error or risk of management override. • Use computer assisted audit techniques / programs to identify unusual journal entries or trends in journal entries.



Significant Audit Matters (Continued)

Revenue Recognition
Inherent Risk of Material Misstatement
Presumed risk of fraud surrounding overstatement of revenue is rebutted due to the nature of revenue in that amounts can easily be substantiated through funding agreements and number of properties for taxation revenue.
Summary of Planned Audit Approach
• Obtain an understanding of the design and implementation of controls around revenue. • Review all significant funding contracts and verify that approval from the funder has been obtained if the funds are deferred for subsequent fiscal periods, or that the control allows deferral. • Complete analytical procedures over revenue amounts reported to determine the reasonability of balances. • Perform recalculations for taxation revenues to assess the accuracy of reported amounts.



Significant Audit Matters (Continued)

Deferred Internet Revenue
Summary of Planned Audit Approach
• Discuss any updates with management surrounding the agreement formerly in place with Sayward Valley Communications and Comox Strathcona Regional District. • Determine if the amounts collected to date and recorded as deferred revenue are appropriately classified.

Operating Expenses and Capital Additions
Summary of Planned Audit Approach
• Review and update processes and controls around the approval, input and payment of operating expenses and capital assets. • Perform substantive testing over operating expenses and capital additions reported for the fiscal year ending December 31, 2020. • Discuss with management the status of significant projects, including the Newcastle Dam, and obtain and review agreements surrounding these projects to verify values and obligations.



Fees and Assumptions

The fiscal 2020 fee is $14,850 + GST as quoted in our engagement letter dated February 5, 2020. This fee is based on the assumptions described in the engagement letter. Other changes that occur within the Village from the date of this plan to our audit report dates have not been considered.

Please note that $4,921.25 of the above quoted audit fee was already been billed for services rendered during the interim audit that occurred in October 2020. This will be deducted from the final invoice.

Performance Improvement Observations

During the course of our audit, we may become aware of opportunities for improvements in financial or operational processes or controls.

We will discuss any such opportunities with management and provide our recommendations for performance improvement. We will also include a synopsis of these issues and our recommendations in our Audit Findings Report to be delivered to you at the completion of the audit.



AUDIT TIMING

We have discussed the key audit deliverables with management and the expected dates indicated below have been agreed upon:

Key deliverables and expected dates	
Deliverables	**Expected dates**
Conduct on-site interim audit field work	October 7 – 9, 2020
Conduct on-site year-end audit field work	February 16 - 18, 2021
Provide draft financial statements to management	March 15, 2020
Submission of draft financial statements to Mayor and Council	TBD
Financial statements to be approved by Mayor and Council	TBD



ENGAGEMENT TEAM

We value our relationship with the Village. We have strived to provide continuity and quality within our core service team, reflecting our commitment to ensure that professionals with the right experience remain focussed on your business.

Engagement Lead Partner	**Derek Lamb, CPA, CA**
Engagement Partner Quality Control Reviewer	**Shelly Boates, CPA, CA**
Audit Manager	**Gaby MacDonald**



APPENDICES

1) Draft Independent Auditors' Report
2) PSAS Updates and Developments

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of The Corporation of the Village of Sayward

Opinion

We have audited the accompanying financial statements of The Corporation of the Village of Sayward (the "Village"), which comprise the statement of financial position as at December 31, 2020, the statement of operations and changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "financial statements").

In our opinion, the Village's financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2020, and of its financial performance and its cash flows for the year then ended. The financial statements have been prepared by management in accordance with Canadian public sector accounting standards.

Basis of Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's 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 of 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 Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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 intends for the Village to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for over-seeing 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 auditor's 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 the 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 auditor's 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 auditor's 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.

- 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.

Chartered Professional Accountants
Campbell River, BC

DATE

PS 3450 Financial Instruments

Effective Date: Accounting periods beginning on or after April 1, 2021.

Recognition - Recognition occurs when a government becomes a party to a financial instrument or non-financial derivative contract. A government should recognize a financial asset or a financial liability on its statement of financial position when, and only when, a government becomes a party to the contractual provisions of the instrument.

Measurement – Financial instruments should be measured at fair value, or amortized cost. A government may designate a contract to be a financial instrument carried at fair value if it contains one or more embedded derivatives unless

- the embedded derivative(s) do not significantly modify the cash flows that otherwise would be required by the contract, or
- separation of the embedded derivative(s) is prohibited

Impact to the Village: None for the current year as no financial derivatives are held.

PS 2601 Foreign Currency Translation

Effective Date: Accounting periods beginning on or after April 1, 2021.

Definition - A foreign currency transaction is a transaction that is denominated in or requires settlement in a foreign currency, including transactions arising when a government either:

- borrows or lends funds when the amounts payable or receivable are denominated in a foreign currency; or
- becomes a party to a contract involving foreign currencies.

Disclosure - A government should disclose the exchange gains and losses recognized in the statement of operations and the statement of remeasurement gains and losses.

Impact to the Village: None for the current year. Transactions are in Canadian currency.

PS 3041 Portfolio Investments

Effective Date: Accounting periods beginning on or after April 1, 2021, when PS 2601 and PS 3450 are adopted.

Recognition and Measurement – This new section revises and replaces PS 3030, *Temporary Investments*, and PS 3040, *Portfolio Investments*. Portfolio investments are investments that do not form part of the government reporting entity, and normally include debt or equity instruments. Primary features of this new standard are:

- There is no longer a distinct between temporary and portfolio investments, and requirements of PS 3450 conform.
- Investments previously accounted for in PS 3030, which includes non-cash equivalents, are now within the scope of this standard.

Impact to the Village: None for the current year as the Village does not hold any debt or equity instruments.

PS 1201 Financial Statement Presentation

Effective Date: Accounting periods beginning on or after April 1, 2021, when PS 2601 and PS 3450 are adopted.

Overview – This new section revises and replaces PS 1200, *Financial Statement Presentation*. The significant components of the new standard include:

- A new statement: the statement of remeasurement gains and losses, will be included to report remeasurement gains and losses.
- When a government includes the results of a government business enterprise and government business partnerships, other comprehensive income that arises will be reported in the statement of remeasurement gains and losses.
- Accumulated surplus or deficit is presented as the total of accumulated remeasurement gains and losses and the accumulated operating surplus or deficit.

Impact to the Village: None for the current year as the Village currently has no financial derivatives or portfolio investments.

PS 3280 Asset Retirement Obligations

Effective Date: Accounting periods beginning on or after April 1, 2021, with early adoption permitted.

Recognition and Measurement – An asset retirement obligation is a legal obligation associated with the retirement of a tangible capital asset controlled by public sector entity. Asset retirement obligations associated with tangible capital assets include post-retirement operation, maintenance and monitoring costs. A liability for an asset retirement obligation would be recognized when:

- There is a legal obligation to incur retirement costs in relation to the tangible capital asset;
- The past transaction or event giving rise to the liability has occurred'
- It is expected that the future economic benefits will be given up; and
- A reasonable estimate of this amount can be made.

There will be a separate proposal to include landfill related asset retirement obligations. Section PS 3270, Solid Waste Landfill Closure and Post-closure Liability would be withdrawn and would result with the asset retirement obligations associated with landfills being recognized earlier than they are under the current guidance.

Impact to the Village: None for the current year as there has not been any significant tangible capital assets that require retirement.

PS 3400 Revenue

Effective Date: Accounting periods beginning on or after April 1, 2022, with early adoption permitted.

The intended outcome of this new handbook section is to provide guidance on:

- exchange transactions (where goods and services are provided as consideration).
- unilateral (non-exchange) transactions.

Definitions – Revenue is earned in exchange for the transfer of goods and services, such as the sale of a recycling bin or sale of a park pass, includes one or more performance obligations. For the Village, a performance obligation arises from an enforceable promise to transfer goods or services to a payor in return for promised consideration.

Transactions with no performance obligations arise when the Village's economic resources increase without a direct transfer of goods or services to a payor. There is no transfer as the Village is acting under its authority, such as when it issues a speeding ticket.

Royalties may be received to the Village for the use of intangible assets or the ability to access public resources. The Village has a performance obligation to provide access to a public resource in exchange for consideration. The ability to access a public resource, by a specific payor in return for promised consideration, is a transaction with performance obligations.

Recognition – the general criteria in PS 1000 – Financial Statement Concepts must be met. The Village will only recognize those future economic benefits as it expects to obtain. Revenue is expected when:

a) A transaction or event has occurred; and

b) The public sector entity expects to obtain future economic benefit.

For example, when a parking summons is unenforceable because the information collected is incomplete, revenue would not be recognized, as it is inherently uncollectible.

Performance Obligations – When a payor exchanges consideration for specific benefits in the form of enforceable promises made by the Village. The Village's mandate or mission, nor does social policies or programs such as health care, does not create performance obligations on its own because it does not establish an enforceable promise to a specific payor.

Performance Obligations as Liabilities – An unfulfilled performance obligation for the Village has all three essential characteristics of a liability. It is a present obligation of the Village arising from past transactions or events, and the settlement of which is expected in the future sacrifice of economic benefits.

When the Village receives consideration prior to the provision of goods or services, unearned revenues would be recorded provided the definition of a liability is met. The Village still must satisfy the performance obligations identified in the exchange transaction. Although the Village is in possession of the economic resources associated with those performance obligations, it has not fulfilled its obligations and, therefore, the revenue has not yet been earned.

Evaluating Distinct Goods or Services - The Village should evaluate the good or services it has promised to provide. It should identify which goods or service (or which bundles of goods or services) are distinct and should be accounted for separately.

Impact to the Village: None in the current year.



THANK YOU

Derek Lamb, CPA, CA

980 Alder Street
Campbell River, BC
V9W 2P9

201-1532 Cliffe Avenue
Courtenay, BC
V9N 2K4

www.cnbcpa.ca

CHAN NOWOSAD BOATES
CHARTERED PROFESSIONAL ACCOUNTANTS

STAFF REPORT

To: Mayor and Council
From: Ann MacDonald, CAO
Subject: Council Appointments Schedule 2021
Meeting date: February 9, 2021

BACKGROUND

At the December 1st, 2020 Inaugural Council meeting the following appointments to various boards and committees were approved:

1. **Council Appointments and Portfolios:**
   MOTION I20/01
   MOVED AND SECONDED

   a) THAT Mayor Mark Baker be appointed to Strathcona Regional District Board and Councillor Sue Poulsen be appointed as alternate; Councillor Poulsen to attend Comox Strathcona Regional Hospital Board and Comox Strathcona Waste Management Committee, and;

   b) THAT Councillor Norm Kirschner be appointed to Vancouver Island Regional Library Board and Councillor Tom Tinsley be appointed as alternate, and;

   c) THAT Councillor Wes Cragg be appointed to the Sayward Community Tourism Committee and Mayor Mark Baker as the alternate, and;

   d) THAT Councillor Norm Kirschner and Councillor Wes Cragg be appointed to Community Garden Portfolio, and;

   e) THAT Councillor Sue Poulsen be appointed to Healthy Communities and Age Friendly Representative and Councillor Wes Cragg as the alternate, and;

   f) THAT Mayor Mark Baker and Councillor Norm Kirschner to be the First Nations Relations and Community Forest Committee, and;

   g) THAT Councillor Norm Kirschner be appointed to the Mid Island Forestry Lands Advisory Group, and:

   h) THAT The Mayor be the Village Island Coastal Economic Trust (ICET) representative, and;

   i) THAT Councillor Tom Tinsley be appointed as Deputy Mayor, and;

   j) THAT All Council Members be appointed to the Committee of the Whole.

   CARRIED

DISCUSSION

Staff have provided meeting dates for all Boards and Committees at Council's request. If additional information regarding Committee meetings is needed, Council is asked to contact the Village Office staff.

STAFF RECOMMENDATIONS

Recommended Resolution:

THAT Council receive the Council Appointment Schedule 2021 report for information and discussion.

Respectfully submitted,

_____

Ann MacDonald, CAO

Prepared by: *Melissa Coates, Finance/Admin Clerk*

Attachments:

1. Strathcona Regional District Board and Committee meeting schedule 2021.
2. Comox Strathcona Regional Hospital Board and Comox Strathcona Waste Management Committee meeting schedule 2021.
3. Vancouver Island Regional Library Board meeting schedule 2021.
4. Mid Island Forestry Lands Advisory Group meeting schedule 2021.
5. Island Coastal Economic Trust (ICET) meeting schedule 2021.

Strathcona
REGIONAL DISTRICT

2021 MEETING CALENDAR

JANUARY			
Wednesday	January 13	9:30 AM	Electoral Areas Services Committee (inaugural)
		12:30 PM	Regional Board
		3:00 PM	Strathcona Gardens Commission (inaugural)
Wednesday	January 27	9:30 AM	First Nations Relations Committee (inaugural)
		10:30 AM	Municipal Services Committee (inaugural)
		12:30 PM	Regional Board
Thursday	January 28	10:00 AM	Committee of the Whole (inaugural)
FEBRUARY			
Wednesday	February 10	9:30 AM	Electoral Areas Services Committee
		12:30 PM	Regional Board
		3:00 PM	Strathcona Gardens Commission
Wednesday	February 24	9:30 AM	First Nations Relations Committee
		10:30 AM	Municipal Services Committee
		12:30 PM	Regional Board
MARCH			
Wednesday	March 10	9:30 AM	Electoral Areas Services Committee
		12:30 PM	Regional Board
		3:00 PM	Strathcona Gardens Commission
Wednesday	March 24	9:30 AM	First Nations Relations Committee
		10:30 AM	Municipal Services Committee
		12:30 PM	Regional Board
APRIL			
Wednesday	April 14	9:30 AM	Electoral Areas Services Committee
		12:30 PM	Regional Board
		3:00 PM	Strathcona Gardens Commission
Wednesday	April 28	9:30 AM	First Nations Relations Committee
		10:30 AM	Municipal Services Committee
		12:30 PM	Regional Board
MAY			
Wednesday	May 12	9:30 AM	Electoral Areas Services Committee
		12:30 PM	Regional Board
		3:00 PM	Strathcona Gardens Commission
Wednesday	May 26	9:30 AM	First Nations Relations Committee
		10:30 AM	Municipal Services Committee
		12:30 PM	Regional Board
JUNE			
Wednesday	June 16	9:30 AM	Electoral Areas Services Committee
		12:30 PM	Regional Board
		3:00 PM	Strathcona Gardens Commission
Wednesday	June 30	9:30 AM	First Nations Relations Committee
		10:30 AM	Municipal Services Committee
		12:30 PM	Regional Board

JULY			
Wednesday	July 14	9:30 AM	Electoral Areas Services Committee
		12:30 PM	Regional Board
		3:00 PM	Strathcona Gardens Commission
AUGUST			
Wednesday	August 11	9:30 AM	Electoral Areas Services Committee
		12:30 PM	Regional Board
		3:00 PM	Strathcona Gardens Commission
SEPTEMBER			
Wednesday	September 8	9:30 AM	Electoral Areas Services Committee
		12:30 PM	Regional Board
		3:00 PM	Strathcona Gardens Commission
OCTOBER			
Wednesday	October 6	9:30 AM	Electoral Areas Services Committee
		12:30 PM	Regional Board
		3:00 PM	Strathcona Gardens Commission
Wednesday	October 20	9:30 AM	First Nations Relations Committee
		10:30 AM	Municipal Services Committee
		12:30 PM	Regional Board
NOVEMBER			
Wednesday	November 3	9:30 AM	Electoral Areas Services Committee
		12:30 PM	Regional Board (inaugural)
		3:00 PM	Strathcona Gardens Commission
Wednesday	November 17	9:30 AM	First Nations Relations Committee
		10:30 AM	Municipal Services Committee
		12:30 PM	Regional Board
DECEMBER			
Wednesday	December 8	2:00 PM	Regional Board

COMOX STRATHCONA
REGIONAL HOSPITAL DISTRICT

Comox Strathcona Regional Hospital District
770 Harmston Avenue, Courtenay, BC V9N 0G8
Tel: 250-334-6000
Toll-free: 1-800-331-6007
Fax: 250-334-4358

Due to the ongoing COVID-19 pandemic and the need for access to video conferencing resources, the meetings have been scheduled in the Civic Room of the CVRD offices located at 770 Harmston Avenue, Courtenay. Consideration for meetings to be held in Campbell River in the latter half of the year have been noted, with specific location to be determined.

Comox Strathcona Regional Hospital District - 9:30 am

- Thursday, January 21, 2021 (Courtenay) – election of chair , strategic planning
- Thursday, February 25, 2021 (Courtenay) – strategic planning
- Thursday, March 18, 2021 (Courtenay)
- Thursday, April 8, 2021 (Courtenay)
- Thursday, May 13, 2021 (Courtenay)
- Thursday, October 14, 2021 (Campbell River)
- November 18, 2021 (Courtenay)

Comox Strathcona Waste Management

The Comox Strathcona Waste Management (CSWM) service is a function of the Comox Valley Regional District (CVRD).
770 Harmston Avenue, Courtenay, BC V9N 0G8
Tel: 250-334-6016
Toll Free: 1-800-331-6007
Fax: 250-334-8156

Comox Strathcona Waste Management Board – 9:30 am
Due to the ongoing COVID-19 pandemic and the need for access to video conferencing resources, the meetings have been scheduled in the Civic Room of the CVRD offices located at 770 Harmston Avenue, Courtenay. Consideration for meetings to be held in Campbell River in the latter half of the year have been noted, with specific location to be determined.

- Thursday, January 14, 2021((Courtenay)
- Thursday, February 11, 2021 (Courtenay) **CANCELLED**
- Thursday, March 11, 2021 (Courtenay)
- Thursday, April 22, 2021 (Courtenay)
- Thursday, June 17, 2021 (Courtenay)
- Thursday, September 9, 2021 (Campbell River)
- Thursday, October 21, 2021 (Courtenay)
- Thursday, December 2, 2021 (Campbell River)

2021 Meeting Schedule

Board Meetings

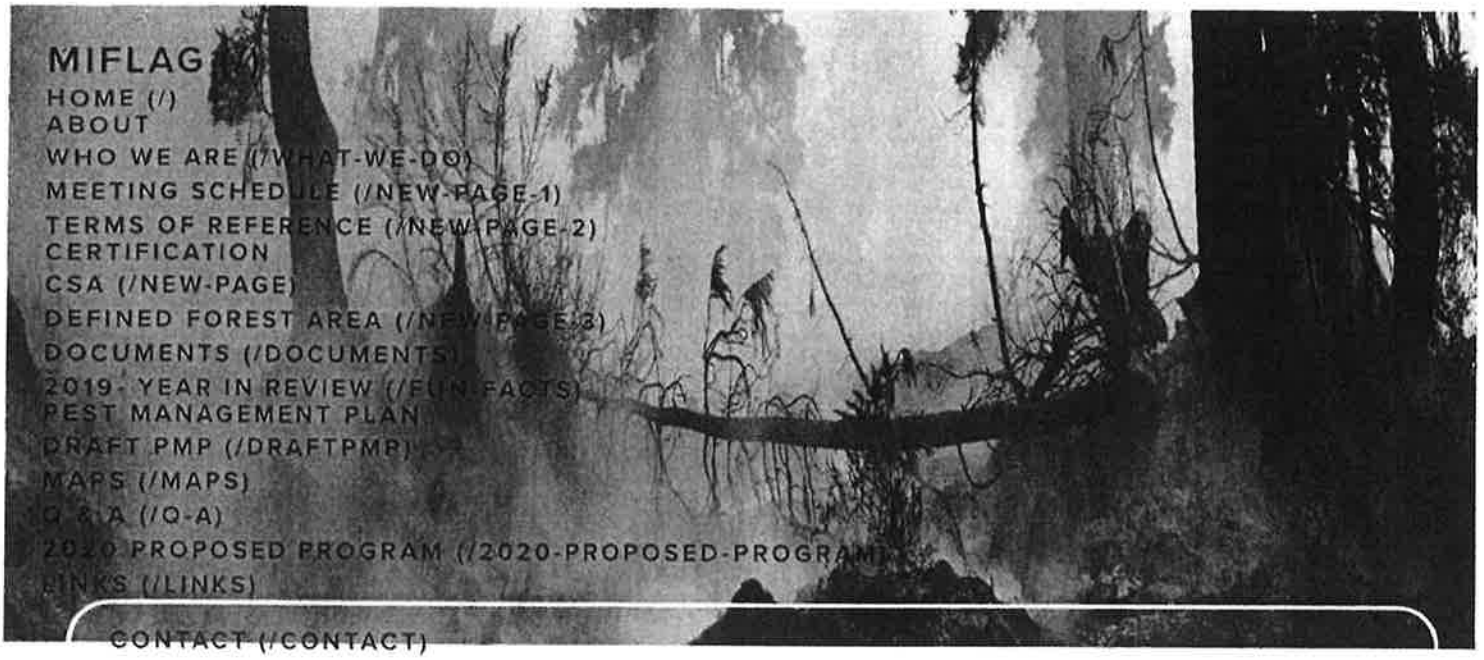
Saturdays, 9:30 am

January 30	**Annual General Meeting**
March 27	**Regular Meeting**
May 29	**Regular Meeting**
September 25	**Regular Meeting & Budget Deliberations**
November 27	**Regular Meeting**

Executive Committee Meetings

Fridays, 9:30 am

February 26	**Regular Meeting**
April 30	**Regular Meeting**
June 25	**Budget Review Meeting**
August 27	**Regular Meeting & Budget Review**
October 29	**Regular Meeting**



About

WHO WE ARE (/WHAT-WE-DO)

MEETING SCHEDULE (/NEW-PAGE-1)

TERMS OF REFERENCE (/NEW-PAGE-2)

2021

Jan 21- Reforestation Standard Presentation

Mar 18- WFP's Water Program Presentation

May 20- SFMP Annual Indicator Report

June 17- Field Trip

Sept 16- WFP's Monitoring Program & CSA Audit Results Presentation

Nov 18- Watershed Assessment Report presentation

2020

Jan 23- Old growth presentation

May 21- SFMP Annual Indicator Report

June 18- Draft MIFO PMP 2020-2025

Sept 15- Stage of BC's Forests: A global Comparison presentation

North Island-Sunshine Coast Regional Advisory Committee (NISCRAC)
#108 - 501 4th Street
Courtenay, British Columbia, Canada V9N 1H3

- February 26th, 2021
- June 4th, 2021
- November 5th, 2021

All meetings are held via zoom, invites will be sent out by email.

STAFF REPORT

To: Mayor and Council
From: Ann MacDonald, CAO
Subject: FireSmart Homeowner Rebate Program Coordinator
Meeting date: February 16, 2021

PURPOSE

To advise Council of the attached Request for Quotation for the FireSmart Homeowner Rebate and the potential contract award to a contractor to carry out the work.

BACKGROUND

In October 2021 SRD staff assisted the Village of Sayward with submission of a grant application to the 2021 UBCM Community Resiliency Investment funding stream to carry out wildfire risk reduction. Release of the attached Request for Quotation for the FireSmart Homeowner Rebate portion of the work will assist the Village in having a contractor lined up and ready to go should we be approved to receive the grant.

DISCUSSION

This portion of the grant has the largest unknown/variable cost because it will depend how many households take part and complete the work. Only residents within the Village's jurisdiction will be eligible for the rebate. Valley residents will not be eligible as the SRD opted to not apply for this item, given the expected cost to provide the wood chipping service. This is unfortunate and somewhat problematic given that fires can just as easily start in the valley causing undue hardship and potential road delays for village residents who are required to access the valley to the highway.

The SRD has offered to assist the village with grant coordination and completion of the final report, and the village will be billed for and pay expenses, then submit them to UBCM at the end of the project for reimbursement.

The following items and budget were previously approved by Council along with those items from the SRD Electoral Area A. The intent is for the Village and SRD to work together to achieve efficiencies through using the same contractor for the free wood chipping service.

Village of Sayward	
Mass mailout to promote the FireSmart 101 online course, wood-chipping service, Homeowner FireSmart Rebate Program, and the Community Wildfire Protection Plan educational video that was developed under our last CRI grant.	$500
Hire a consultant to review Sayward's Official Community Plan and bylaws and make recommendations on incorporating FireSmart considerations and principle	$10,000
S-185 Fire entrapment avoidance and safety. Provide training 10 members	$750
ICS-100 (Volunteer Only) Provide training 10 members	$750
Offering a $500 FireSmart Rebate to 30 households in the Village of Sayward. Consultant fees to provide the pre-and-post residential FireSmart inspection and coordinate the inspection schedules.	$10,000 consultant $15,000 Rebates =$25,000
Free curbside wood debris chipping	$3,500
Obtain a fuel management prescription for 6.0ha of Village owned forest adjacent to the water treatment plan at $600 per hectare.	$3,600

Electoral Area A – Sayward Valley		
Promotion and advertising for wood chipping. The brochure will also include information about the free FireSmart 101 course. Mail out.	$1,000	
Firesmart Assessments for Sayward Valley Firehall & Walter's Island Community Centre	$2,188.40	Contract with SuavAir
Assess structural protection capacity as required for wildfire response.	$4,340	Contract with Blackwell
Provide curbside wood debris chipping	$23,500	

RECOMMENDATIONS

THAT Council receive the FireSmart Homeowner Rebate Program Coordinator Report for information and discussion, and;

THAT Council be advised of the outcome of the grant application and the upcoming work in summer 2021.

Respectfully prepared,

_____

Ann MacDonald, CAO

the Village of Sayward

"Friend of Nature"

RFQ 01-21
REQUEST FOR QUOTATIONS

FireSmart Homeowner Rebate Program Coordinator

The Village of Sayward invites quotations from qualified vendors to coordinate a Residential FireSmart Rebate Program.

Quotations clearly marked "Residential FireSmart Homeowner Rebate Coordination" will be accepted at the office of the Village of Sayward at PO Box 29, 652-A H'Kusam Way, Sayward, BC V0P 1R0, until **2:00 pm Pacific Time on Friday, February 26th 2021.**

All prices must be quoted in Canadian dollars with applicable taxes shown separately. Prices are to remain valid for a minimum period of 120 days from the submission deadline.

The vendor is solely responsible for ensuring that the quotation is received at the Village of Sayward' office before the submission deadline.

The following criteria will be used to select the most advantageous quotation:

a) Ability to meet the time requirements and stipulations as specified in this RFQ;
b) Relevant experience and qualifications; and
c) Lowest price to the Village of Sayward.

All queries relating to this Request for Quotation should be directed to Shaun Koopman at 250-830-6702 or by email to preparedness@srd.ca. Any addenda to this RFQ will be made available on the Village of Sayward and BC Bids websites; verbal communications will not be binding unless confirmed by written addenda.

RFQ 01-21
SPECIFICATIONS

The Village of Sayward requires a qualified consultant to coordinate a Residential FireSmart Rebate program. The Village of Sayward has applied for a 2021 Community Resiliency Investment grant to fund this project. The successful proponent of this RFQ will be awarded the work if the Village of Sayward's grant application is successful.

The successful proponent will:

- Coordinate the receipt of residential rebate application.
- Coordinate a representative who has completed the Local FireSmart Representative training to conduct the pre- and post-site residential inspections. The proponent would be providing the representative who has completed the Local FireSmart Representative training to conduct the pre- and post-site residential inspections.
- Coordinate site inspection dates with residents.
- Review homeowner receipts and FireSmart Workplan.
- Recommend reimbursement amounts to Village of Sayward staff.
- Proponent administration/coordination wages, on-site wages and site tour wages should be included in this RFQ. The actual cost of the reimbursement provided to the resident should not be included as funding will come from a separate portion of the grant.

FireSmart Rebate Program FAQs

- To qualify for a rebate, residents must first have a FireSmart Home Assessment conducted by a Certified Local FireSmart Representative completed.
- Next, residents will need to take action on the recommendations made during the home assessment. The homeowner will submit their receipts (or copies of) to the proponent at the along with the Work plan / Estimate.
- The proponent will then inspect and approve the completed work at the property. The homeowner will be reimbursed 50% of material and labour costs, to a maximum rebate of $500 per property.
- The rebate program will be available for registration from March 1, 2021 on a first-come first-served basis. The deadline to complete the recommended work, and request a rebate is November 15th, 2021. There will be approximately 40 rebates available.

More information about the Residential FireSmart Rebate Program can be located on pages 18 and 19 of the 2021 Community Resiliency Investment grant Application Guide https://www.ubcm.ca/assets/Funding~Programs/LGPS/CRI/cri-fcfs-2021-program-guide.pdf

Anticipated Timeline

RFQ submission deadline	February 26, 2021
Notification of award	March 11, 2021
Service delivery start	March 22, 2021
Project completion	November 15, 2021

RFQ 01-21
QUOTATION FORM

SUBMISSION DEADLINE: 2:00 PM PACIFIC TIME FEBRUARY 26TH, 2021

Name of Firm: _____

Address: _____

_____

Contact Name: _____

Phone: _____ Fax: _____

Email: _____

	$
	$
GST at 5%	$
PST at 7% if applicable	$
Total Price	**$**

Deliver to: RFQ 01-21, Village of Sayward PO Box 29, 652-A H'Kusam Way, Sayward, BC V0P 1R0

or

Email to: cao@saywardvalley.ca with "RFQ 01-21" in the subject line

_____ _____

Signing Authority Name and Title Date

_____

Authorized Signature

Appendix 1

District of Invermere FireSmart Rebate Program
https://invermere.net/wp-content/uploads/2020/06/firesmart-pdf.fillable.pdf

Eligible FireSmart Rebate Activities Include

Home or Structure	
Roof Material Gutters Vents and Openings	Install UL/ASTM fire-rated roofing (metal, clay, asphalt shingles) Install non-combustible gutters and/or gutter covers Remove roof surface tree needles, debris or overhanging branches Install closed eaves and/or non-combustible fire-rated vents or vents with 3 mm screening
Building Exterior or Siding	Install ignition resistant (fibre cement board or log) or non-combustible (stucco, metal, brick/stone) exterior siding material Repair gaps, cracks or holes where embers could lodge or penetrate Provide 15 cm non-combustible vertical ground-to-siding clearance
Windows and Doors	Install tempered glass in all doors and windows Replace single pane window glass with multi pane / thermal window glass Repair gaps in doors / garage doors where embers could accumulate or penetrate
Balcony, Deck or Porch	Install non-combustible or fire-rated, solid (no gaps or cracks) deck surface and support construction Close up open deck structures or remove all combustibles below deck
Yard / Non-Combustible Zone (0 to 1.5 metres from Home)	
1.5 metres from furthest extent of home	Replace combustible surfaces with non-combustible surfaces Remove combustible debris, materials, fences or plants
Yard / Zone 1 (1.5 to 10 metres from Home)	
Adjacent Combustibles	Move woodpiles, building materials and all other combustibles into Zone 2 or enclose in an outbuilding that meets FireSmart guidelines
Outbuildings not meeting FireSmart guidelines	Relocate outbuildings not meeting FireSmart guidelines more than 10 metres from home or upgrade outbuildings to meet FireSmart guidelines
Trees	Replace (with deciduous) or remove coniferous (evergreen) species
Surface vegetation and combustible materials	Cut and maintain grass to less than 10 cm or shorter Replace flammable - continuous or tall growing plants with low flammability, low growing, discontinuous plants Remove branches, logs and needles, leaves and debris accumulations
Yard / Zone 2 (10 to 30 metres from Home) and Zone 3 (30 to 100 metres from Home) Note: Zone 3 should not be addressed until the building, Non-Combustible Zone, Zone 1 and Zone 2 have first been addressed. Consider seeking the guidance of a forest professional with wildland fire knowledge on appropriate management options for Zone 3.	
Trees	Thin coniferous trees or replace with deciduous tree species Remove conifer tree branches within 2 metres of the ground
Surface Vegetation	Reduce surface vegetation – long grass and flammable shrubs Reduce accumulations of branches, logs and debris



City of Rossland

2020 FireSmart Communities Program

FireSmart Rebate Program - March 23, 2020

FireSmart Rebate Program for Rossland's FireSmart Communities Program Homeowner's



See reverse for a list of rebate eligible FireSmart activities

What? - Rossland's 'FireSmart Rebate Program' is offering some property owners a rebate of up to $500 for qualified FireSmart hazard reduction work performed on their homes and yards. Homeowners will be reimbursed for 50% of material and labor costs with a maximum $500 rebate per property on a $1,000 or more expenditure.

Example: Bob spends $300 on materials and 8 hours labor installing a section of non-combustible siding at the base of his homes exterior wood siding (creating 15 cm of ground-to-siding non-combustible clearance).

Bob's expense total is $500 ($300 matl's + 8 hrs @ $25 = $200)

Bob's rebate would be $250 (50% of $500)



7 Rossland FireSmart Communities Program neighbourhoods are eligible

Who? - Property owners in any of Rossland's FireSmart Communities Program 'recognized' neighbourhoods – can apply. Currently, there are seven recognized neighbourhoods in Rossland: Black Bear, McLeod East, Iron Colt, Kirkup McLeod, Earl Davis, Upper West Spokane and Red Mtn. Black Bear neighbourhood is shown in the sample map at left. Neighbourhood maps can be viewed at www.rossland.ca/rossland-firesmart-program



Eligible homeowners should apply now to start the hazard assessment/reduction – rebate process

How? - Homeowners eligible to participate in the FireSmart Rebate Program can apply for a free FireSmart hazard assessment on their home and yard. Following the assessment, **homeowners will work with the FireSmart assessor / advisor**** to identify priority hazard items and then perform the required hazard reduction work. Material costs and labor (reimbursed at $25.43 per hour) are tracked and receipts submitted to the FireSmart advisor during the follow-up assessment visit.

****Note: All COVID 19 restrictions will be accommodated.**

Visit www.rossland.ca/rossland-firesmart-program for more information and application instructions.

Qualified applications will be serviced on a first come - first serve basis – Rebate funds are limited – Applicants are advised to submit applications as soon as possible.