



REGULAR COUNCIL MEETING AGENDA
 January 22, 2013 at 7:30pm
 George Fraser Room, Ucluelet Community Centre
 500 Matterson Drive, Ucluelet, BC

<p>CALL TO ORDER:</p>	
<p>ADOPTION OF MINUTES:</p> <p>January 8, 2013 Regular Council Minutes</p>	
<p>PUBLIC INPUT, DELEGATIONS & PETITIONS:</p> <p>D-1 Local Health Area Profile Alberni (70) Dr. Paul Hasselback, VIHA Profile availableonline: www.viha.ca/mho/stats/lha_profiles.htm</p> <p>D-2 French Immersion Program Update Denise Aujla, CPF Westcoast Chapter</p>	
<p>CORRESPONDENCE:</p> <p>C-1 Technical Working Group request Jennifer Spencer, West Coast Aquatic</p>	
<p>INFORMATION ITEMS:</p> <p>I-1 Senate Human Rights Committee Study on Cyberbullying Honourable Mobina Jaffer, Senator for British Columbia</p>	
<p>REPORTS:</p> <p>R-1 Expenditure Report G-02/13 Jeanette O'Connor, CFO</p> <p>R-2 Draft Consolidated Financial Statements, 2011 Jeanette O'Connor, CFO</p>	

<p>LEGISLATION:</p> <p>None</p>	
<p>COM -1 COUNCIL COMMITTEE REPORTS</p> <p>Councillor Dario Corlazzoli <i>Deputy Mayor October-December</i></p> <ul style="list-style-type: none"> ◆ Coastal Community Network ◆ Ucluelet Chamber of Commerce ◆ Ucluelet Recreation Committee ◆ Fisheries ◆ Signage Committee <p>Councillor Geoff Lyons <i>Deputy Mayor July - September</i></p> <ul style="list-style-type: none"> ◆ Local Marine Advisory Committee ◆ Central West Coast Forest Society ◆ Food Bank on the Edge ◆ West Coast Multiplex Society ◆ Ucluelet & Area Historical Society ◆ Vancouver Island Regional Library Board <i>(alternate)</i> <p>Councillor Randy Oliwa <i>Deputy Mayor January-March</i></p> <ul style="list-style-type: none"> ◆ Ucluelet Volunteer Fire Brigade ◆ Ucluelet/Provincial Emergency Program ◆ Sea View Senior's Housing Society ◆ Vancouver Island Regional Library Board ◆ Parent Advisory Committee/Public School Liaison <p>Mayor Bill Irving</p> <ul style="list-style-type: none"> ◆ Alberni-Clayoquot Regional District ◆ Pacific Rim Harbour Authority ◆ Tourism Ucluelet 	
<p>NEW BUSINESS:</p>	
<p>PUBLIC QUESTION PERIOD:</p>	
<p>ADJOURNMENT:</p>	
<p>RESOLVE INTO CLOSED SESSION</p> <p><i>Notice: This meeting may be closed to the public only where items for consideration meet the requirements of Section 90 of the Community Charter.</i></p>	

DISTRICT OF UCLUELET
Minutes of the Regular Council Meeting
held in the George Fraser Room, 500 Matterson Drive,
Ucluelet, BC on January 8, 2013 at 7:30 pm

COUNCIL PRESENT:

Mayor Irving
Councillor Corlazzoli
Councillor Lyons
Councillor Oliwa

STAFF PRESENT:

Andrew Yeates, CAO
Barb Gudbranson, Recording Secretary

CALL TO ORDER:

Mayor Irving called the meeting to order at 7:30 pm

APPROVAL OF MINUTES:

Moved by Councillor Corlazzoli, seconded by Councillor Lyons to adopt the December 11, 2012 Regular Council minutes as presented.

CARRIED

Moved by Councillor Corlazzoli, seconded by Councillor Lyons to adopt the December 18, 2012 Public Hearing minutes and the December 18, 2012 Special Council minutes as presented.

CARRIED

BUSINESS OUT OF MINUTES:

None

PUBLIC INPUT, DELEGATIONS & PETITIONS:

None

CORRESPONDENCE:

C-1 Lands at the Junction of Highway #4
Charles McCarthy, Yuutu:it?ath? First Nations

Moved by Councillor Lyons, seconded by Councillor Corlazzoli to receive correspondence and request CAO to set meeting prior to January 21, 2013.

CARRIED

INFORMATION ITEMS:

I-1 2013 Courage to Come Back Awards
Lorne Segal, Courage to Come Back Awards

Moved by Councillor Corlazzoli, seconded by Councillor Lyons to receive information item I-1.

CARRIED

REPORTS:

R-1 Expenditure Voucher G-01/13

Jeanette O'Connor, CFO

Moved by Councillor Lyons, seconded by Councillor Corlazzoli to receive Expenditure Voucher G-01/13.

CARRIED

LEGISLATION:

None

COMMITTEE REPORTS:

Councillor Dario Corlazzoli

No meetings

Councillor Geoff Lyons

Food Bank on the Edge

- Food hampers successfully distributed to a number of families on December 21, 2012.

Councillor Randy Oliwa

No meetings

Mayor Bill Irving

Alberni Clayoquot Regional District

- West Coast Committee - discussed the golf course lease, ensuring everything is being done correctly as the organization is now a cooperative.

NEW BUSINESS:

Review 2012 and set priorities for 2013

Set meeting to review 2012 goals and objectives and to discuss strategic priorities for 2013.

Federation of Canadian Municipalities

Contacted to request assistance with Amphitrite Coast Guard closure. Conference upcoming in Vancouver, suggest members of council attend to further lobby for assistance.

Peninsula Sidewalk

Request report and maintenance plan from staff on unsafe conditions on Peninsula Road sidewalk from Smiley's to Little Beach.

PUBLIC QUESTION PERIOD

Council received comments from the public.

ADJOURNMENT:

Mayor Irving adjourned the regular council meeting at 7:42pm.

CERTIFIED CORRECT: Minutes of the Regular Council Meeting held on Tuesday, January 8, 2013 at 7:30 pm in the George Fraser Community Room, 500 Matterson Road, Uchuelet, BC.

Bill Irving
Mayor

Andrew Yeates
CAO

DRAFT

Denise Aujla
President Canadian Parents for French (CPF) Pacific Rim Chapter
P.O. Box 557
Tofino, British Columbia
Email: deniseaujla@gmail.com
Phone: 250-725-3117
Website: www.cfpacificrim.com



December 4, 2012

Cam Pinkerton
Superintendent School District 70 Alberni
4690 Roger Street
Port Alberni, British Columbia, V9Y 3Z4
cpinkerton@sd70.bc.ca
250-720-1045

Dear Superintendent Cam Pinkerton:

This letter is in response to your latest email sent to Canadian Parents for French (CPF) Pacific Rim on November 29, 2012 in which you state, "I brought your concern to the Board meeting held this past Tuesday (Nov 27, 2012). The [*sic*] have re-affirmed their position that a French Immersion program on the West Coast is not viable at this time."

Thank you for addressing CPF Pacific Rim's desire to implement a French Immersion program for the West Coast communities of Tla-o-qui-aht First Nations, Toquaht First Nation, Ucluelet First Nation, Tofino, and Ucluelet in Wickaninnish Community School in Tofino and/or Ucluelet Elementary School in Ucluelet, at the School District 70 Board meeting on November 27, 2012.

It is unfortunate that the School Board feels a French Immersion program is not viable for our communities. We feel it is important to let the School Board know how committed we are to establish a French Immersion program on the West Coast, and we would like the School Board to understand that there is a strong community demand for French Immersion here.

D-2(a)

Here are a few initiatives we have recently undertaken:

We have just created a new CPF Pacific Rim Chapter website.
www.cfpacificrim.com

We have established an online petition of support for French Immersion on the West Coast.
<http://www.thepetitionsite.com/644/515/350/demand-for-french-immersion-in-tofino-and-ucluelet/>

We have also created a new in-depth online survey for parents and guardians interested in French Immersion, with children who are in Grade 5 or younger, who live in the communities of Tla-o-qui-aht First Nations, Toquaht First Nation, Ucluelet First Nation, Tofino, and Ucluelet.

The purpose of this survey is to provide an opportunity for community input into the feasibility of establishing a French Immersion program within School District 70 in Wickaninnish Community School in Tofino and/or Ucluelet Elementary School in Ucluelet. We plan to share our results with School District 70 in the New Year, once our survey is complete.

To see the survey, please click on the following link:
<https://docs.google.com/spreadsheet/formResponse?formkey=dGFIM1htMUdCMDhOWiNqWVpqZDkxTXc6MQ&ifq>

On Sunday, December 2, 2012, CPF Pacific Rim hosted a Crêpes Breakfast for French Immersion at the Tofino Community Hall. Approximately 100 people attended the event (please see attached photo). We will be hosting a similar event in Ucluelet in January.

CPF Pacific Rim is determined and motivated to make French Immersion an option for children living in our communities. However, we would prefer to do it with your help and with the support of School District 70.

Parents from Tofino and Ucluelet were dismayed that School District 70 rejected our proposal to implement an Early French Immersion program on the West Coast beginning in September 2012.

Last year we conducted a survey, with your approval, to gauge the interest in Early French Immersion on the West Coast. According to

the survey results, a total of 28 Kindergarten and Grade 1 students combined from both Tofino and Ucluelet could have started Early French Immersion in September. Parents were willing and prepared to bus or drive their children to one community or the other, so they could attend Early French Immersion.

The Westerly News (November 21, 2012) reported that you stated, "early immersion requires students to start in Kindergarten so West Coast Grade 1 students would not be eligible." Based on our research and to the best of our knowledge, it is our understanding that if space is available, Grade 1 students are eligible to register for Early French Immersion. Could you please clarify this point?

We understand that French Immersion is already offered in District 70, in Port Alberni. As you are well aware, the existing French Immersion programs offered in Port Alberni are not accessible to any students attending Wickaninnish Elementary School in Tofino and Ucluelet Elementary School in Ucluelet.

Significant geographical factors such as Sutton Pass, dramatic shifts in seasonal weather conditions, potentially treacherous driving conditions, not to mention the two-hour drive one-way on Highway 4, obviously make commuting to Port Alberni from Tofino or Ucluelet (so our students can attend an existing French Immersion program within our District) not an option.

Parents are not satisfied with the current minimal amount of French instruction offered in Tofino and Ucluelet. There is only one core French teacher on the West Coast who is shared unequally between Wickaninnish Community School, Ucluelet Elementary School, and Ucluelet Secondary School. Due to scheduling constraints and conflicts, she is often only able to teach in Tofino on two Mondays a month, which frankly, is unacceptable.

Parents on the West Coast are demanding the option to register their children in a French Immersion program. They are not happy with the current Core French program. In fact, many families have moved away from Tofino and Ucluelet so their children have the opportunity to attend French Immersion in other communities.

CPF Pacific Rim would like to point out that other similar-sized B.C. communities with significant First Nation populations such as Haida

D-2(c)

Gwaii and Hazelton offer French Immersion programs.

Hazelton, with a total population of 6,000, offers an inspiring language model. The students are offered French Immersion as well as 90 minutes a week of their local First Nation's languages, Gitksanimax.

We believe a similar model could work very well on the West Coast in consideration of Tla-o-qui-aht First Nations, Toquaht First Nation, and Ucluelet First Nation populations. The children registered in French Immersion here could also learn Nuučaan'ul̓ (Nuu-chah-nulth), as part of our West Coast French Immersion program.

Perhaps a program similar to Powell River's unique "Eco-Immersion" program could also be a possibility for the West Coast? Eco-Immersion is a program which combines a standard Early French Immersion curriculum with principles of nature-based learning. Focus is on helping each child to achieve a sense of place. Children connect to their natural environment, community, history, and culture - and it is all done via French Immersion. The stunning West Coast geography, ecosystems, and cultural diversity inspire the program's learning themes.

Here are some examples of how "standard" curriculum elements are taught in Powell River's Eco-Immersion nature-based learning: Listening and comprehension skills are developed through story-telling of local history and traditional narratives. Cultural learning is taught through exposure to First Nation's languages, history, art, and dance. Planning skills are developed through parent and First Nation's facilitated cooking classes using local and harvested ingredients. Animal life-cycle learning is based on regional fauna such as bald eagles, salmon spawning, seals, whales, etc. Numeracy skills are developed through a seasonal based counting tables using collected natural items.

These are just some West Coast-specific French Immersion ideas that parents would consider here. They are also open to exploring Early, Middle, or Late French Immersion options, depending on the numbers gathered in the survey results.

Our MLA, Scott Fraser, has indicated he is in support of French Immersion on the West Coast, as is the District of Tofino. We will be appearing as a delegation to the District of Ucluelet on January 22, 2013 to ask for their support. Tla-o-qui-aht First Nations councillors Joe Martin and Saya Masso are also in support of French Immersion on

the West Coast. We will also be in communication with the chiefs and other council members in Tla-o-qui-aht First Nations, Toquaht First Nation, and Ucluelet First Nation.

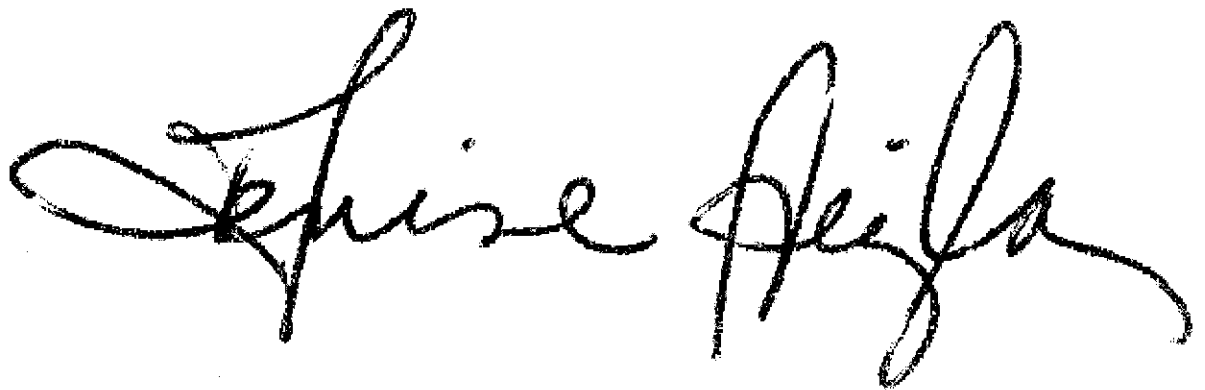
We believe there is a strong demand and growing demand for French Immersion on the West Coast, and we look forward to working with you and School District 70 to make it happen.

In conclusion, we cordially request School District 70 to:

1. Please take our request for French Immersion in Tofino and/or Ucluelet seriously.
2. Please offer us your support and cooperation so we can work together.
3. Please respect the official policy for the Ministry of Education for the province of British Columbia which clearly states, "It is the policy of the Ministry to support the establishment of French Immersion programs within the public school system. The major goal of French Immersion is to provide the opportunity for non-francophone students to become bilingual in English and French. School districts are encouraged to offer French Immersion programs."
4. Please permit us to distribute our new survey to all the parents of children in Grade 5 and younger in Wickaninnish Community School and Ucluelet Elementary School, to determine the feasibility and sustainability of a French Immersion program for both communities.
5. Please provide us with hard numbers. What will it take to implement a French Immersion program on the West Coast, and how can we assist you? How many students do you require to create a French Immersion program? What are the startup costs? What are the sustainability costs to keep the program running? What funding and grants are available from the federal Government of Canada for French Immersion and First Nation's language programs? What are the actual numbers of aboriginal children, broken down by Grade, currently attending both Wickaninnish Community School and Ucluelet Elementary School?

Thank you for your time and consideration.
Sincerely,

D-2(e)

A handwritten signature in black ink, reading "Denise Aujla". The signature is written in a cursive, flowing style with large loops and a long tail on the final letter.

Denise Aujla
President CPF Pacific Rim Chapter

CC:

Premier Christy Clark
Minister of Education Don McRae
Ministry of Education Provincial Coordinator French Programs Gilbert Verrier
MLA Alberni-Pacific Rim Scott Fraser
MP Nanaimo-Alberni James Lunney
School District 70 Trustees and French Immersion Coordinator
Wickaninnish Community School Principal Drew Ryan
Ucluelet Elementary School Principal Jennifer Auld
Tla-o-qui-aht Chief, Council and Education Coordinator
Tofino Mayor and Council
Toquaht First Nation Director of Operations, Education, and Language Coordinator
Ucluelet First Nations Government and Education Coordinator
Ucluelet Mayor and Council
CPF Pacific Rim Board members
Alberni-Clayoquot Regional District Chief Administrative Officer

From: Jennifer Spencer [jennifer@westcoastaquatic.ca]
Sent: January-14-13 2:04 PM
To: 'Jennifer Spencer'
Subject: West Coast Aquatic Board Technical Working Group invite

C-1

Hello and Happy New Year,

As many of you are aware, West Coast Aquatic is in the process of developing marine spatial planning tools in Barkley and Clayoquot Sounds. As we prepare to develop draft planning scenarios, we want to make sure our tools and products are reviewed and edited by technical and scientific experts from agencies and sectors. The WCA Board kindly requests your participation in a technical working group.

We will be hosting several technical working group meetings through Winter-Spring 2013. 1 technical meeting will be held late January-early Feb 2013 and another in March 2013. The meetings will be held in our Port Alberni office.

Topics to be covered during Technical Meeting 1:

1. WCA Marine Spatial Planning Framework: Review of Version 2
2. WCA Evaluation Metrics: Review content and layout of selected metrics; advise on revisions required
3. Marxan: Updates
4. Indicator selection and Monitoring framework: updates + recommendations

Topics to be covered during Technical Meeting 2:

1. Conflict and Compatibility: Review of summarized survey results
2. Habitat Risk Assessment: Summary of Sector Reviews; determine recommendations to WCA Board
3. Review of Ecologically Significant Area scenarios: Marxan results + Local Knowledge data
4. WCA Marine Spatial Planning Framework: finalized as necessary
5. Indicator selection and Monitoring framework: updates + recommendations

Please RSVP on suitable dates for the meetings (by Friday January 18th)

Select a date for Technical Meeting 1 here: <http://www.doodle.com/6reemu59puqvgx6m>
Select a date for Technical Meeting 2 here: <http://www.doodle.com/q25q52hfpzwf84u2>

We thank you for your continued participation and excellent feedback.

Many thanks,

Jennifer Spencer, MREM
Barkley Sound Marine Spatial Planner
West Coast Aquatic
250.731.4070 (c)

www.westcoastaquatic.ca
No 3, 4310-10th Avenue
Port Alberni, BC
V9Y 4X4
Ph 250.724.3600

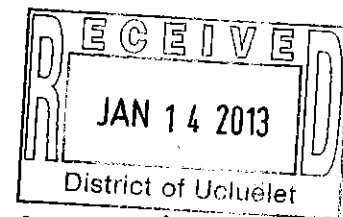


SENATE
STANDING SENATE COMMITTEE ON
HUMAN RIGHTS



CANADA

SÉNAT
COMITÉ SÉNATORIAL PERMANENT
DES DROITS DE LA PERSONNE



JAN 22/13

Friday 4 January 2013

His Worship Bill Irving
Mayor of Ucluelet
200 Main Street
PO Box 999
Ucluelet BC V0R 3A0

Dear Mr. Mayor:

Re: Senate Human Rights Committee Study on Cyberbullying

Our Senate Human Rights committee recently studied cyberbullying in Canada. Our committee unanimously adopted a rights-based approach to examining this issue. Our study focused on Canada's international human rights obligations under the United Nations Convention on the Rights of the Child, of which Canada is a signatory. Article 19 of the Convention affirms the state's obligation to protect children from physical and mental violence.

Our report found that a whole-of-community approach is necessary to prevent and confront cyberbullying. The report's recommendations call for young people, parents, teachers, federal and provincial governments, industry stakeholders, academics, and community organizations to all be involved in stopping cyberbullying.

Our recommendations call on the federal government to work with provincial and territorial governments to coordinate a strategy to address cyberbullying. The committee stressed that young people must be involved in the development of this strategy, and that human rights education and digital citizenship should be among its key components.

'Digital citizenship,' or a code of conduct related to online behaviour, is a term that the committee heard repeatedly during hearings. We learned from teachers, students, and others that parents and teachers need to help enable youth to define and elaborate this concept themselves.

I-1(a)

Witnesses, especially young people, told our committee that our focus should be on prevention and education, and to resort to the justice system only in extreme cases. When cyberbullying does occur, restorative justice initiatives are more effective in repairing relationships and restoring inclusive cultures. Many youth simultaneously play the role of the bully, the victim, and the bystander—a rights-based approach to confronting cyberbullying should empower youth to own both their rights and their responsibilities.

Our committee also recommended that the federal government partner with industry stakeholders to find ways to remove cyberbullying content from the internet in a manner that respects privacy and freedom of expression.

We also called for a task force to define and monitor cyberbullying nationally, and for the federal, provincial, and territorial governments to support long-term research on the gender differences, risk factors, and protective factors linked to cyberbullying.

Our committee heard from youth witnesses that adults need to do a better job of communicating with young people on this issue, so we also produced two companion guides: one for parents, and one for youth. I have enclosed copies of the report, the two guides, and the text of the speech that I delivered in the Senate on cyberbullying. I hope that you will review the report and guides and share them with your colleagues and friends, through social media and other networks.

Thank you for your consideration of the report, and for your help in sharing it with our constituents.

Kind regards,

A handwritten signature in black ink, appearing to read 'M. S. Jaffer', written over a horizontal line.

The Honourable Mobina S.B. Jaffer, Q.C.
Senator for British Columbia

Enclosures (4)

District of Ucluelet Expenditure Report

G-02/13

Date: Jan 15/2013

Page: 1 of 3

CHEQUE LISTING:

AMOUNT

Cheques: # 18369 - # 18411 \$ 140,845.78

PAYROLL:

PR 001/13 \$ 51,495.89

\$ 192,341.67

RECEIVED FOR INFORMATION AT MEETING HELD: January 22, 2013

Jeanette O'Connor, CFO

Cheque #	Bank	Pay Date	Vendor #	Vendor Name	Invoice #	Description	Invoice Amount	Hold Amount	Paid Amount	Void
018369	002	21/12/2012	WSCA1	WEST COAST SOCCER	120472	2012 RECONCILLIATI	3,231.74		3,231.74	
018370	002	11/01/2013	AE003	ACTION EXCAVATING	1631	VIC.RD.DITCHING	13,660.70		13,660.70	
018371	002	11/01/2013	AL001	ACKLANDS - GRAINGE	4354 0504958	GLOVES	266.92		266.92	
018372	002	11/01/2013	BC017	BC HYDRO & POWER A	1753237	NOV/12	17,532.37		17,532.37	
018373	002	11/01/2013	CE004	CORPORATE EXPRESS	31760989	BINDERS/G.BAGS/LAM	262.86		262.86	
018374	002	11/01/2013	CF265	CLIVE FREUNDLICH,	9068 9064 9065 9066 9067	FREUNDLICH DEC10-1 STEIN OCT/NOV STEIN-DEC STEIN-DEC ACCOMO FREUNDLICH-DEC 10-	239.90 628.15 2,725.46 159.94 5,740.00		9,493.45	
018375	002	11/01/2013	CI192	CIBC - VISA CENTRE	174551-87	DEC/12	1,745.51		1,745.51	
018376	002	11/01/2013	dc12	CARVELLO LAW CORPO	490 488 489 486 491 492 493	101026 101022 101025 101012 101031 101033 101034	77.11 218.96 5,283.38 277.98 267.12 675.25 290.42		7,090.22	
018377	002	11/01/2013	CP300	CRITERION PICTURES	758008	DEC/12	23.52		23.52	
018378	002	11/01/2013	CRC05	CANADIAN RED CROSS	IN00194169	PRESCHOOL INFO	43.23		43.23	
018379	002	11/01/2013	DC001	DOLAN'S CONCRETE L	UP69179	MULCH P/W YARD	257.80		257.80	
018380	002	11/01/2013	DC796	DAVE'S CONTRACTING	249310	DEC 10/12-JAN 6/13	19,988.38		19,988.38	
018381	002	11/01/2013	FS004	FOUR STAR WATERWOR	40603	VIC RD. UPGRADE	1,407.57		1,407.57	
018382	002	11/01/2013	HR865	MPC CONSULTING LTD	UCL-12 INV11	BAY-4321	12,964.00		12,964.00	
018383	002	11/01/2013	HSS40	HACH SALES & SERVI	57524	CHLORINE BUFFER	398.94		398.94	
018384	002	11/01/2013	IH042	INNER HARMONY SERV	2010	DEC/12	2,511.60		2,511.60	
018385	002	11/01/2013	KS073	TOTAL DELIVERY SYS	146277 145691	NI.LABS NI.LABS	19.12 79.59		98.71	
018386	002	11/01/2013	KW148	K.W.STAINLESS STEE	206338	S.S.COUNTERTOP	1,960.00		1,960.00	
018387	002	11/01/2013	NI005	NORTH ISLAND LABOR	84181 84172 83614	99788;99784;99785; 99919 98994	1,245.44 56.00 56.00		1,357.44	
018388	002	11/01/2013	NV785	NOVUS CONSULTING I	4111	DEC/12	3,584.00		3,584.00	
018389	002	11/01/2013	PC004	ORKIN CANADA	IN-4484406	DEC/12	109.76		109.76	
018390	002	11/01/2013	PC285	PETTY CASH - BARBA	120489	DEC/12	125.97		125.97	
018391	002	11/01/2013	PW280	PITNEYWORKS	2900-57500	DEC/12 POSTAGE	575.00		575.00	
018392	002	11/01/2013	PW724	PETE'S GO WEST	1664	P/W COUNTERTOP	36.85		36.85	
018393	002	11/01/2013	SBR01	SONBIRD REFUSE & R	14634	DEC/12	3,080.00		3,080.00	
018394	002	11/01/2013	SJ004	S & J SERVICES	827627 827626 827628 827629	DEC/12 DEC/12 DEC/12 DEC/12	672.00 1,478.40 336.00 147.84		2,634.24	
018395	002	11/01/2013	TU428	TOURISM UCLUELET	120497	OCT/12 GRANT	6,963.08		6,963.08	
018396	002	11/01/2013	UC142	UCLUELET CONSUMER'	CO103 3805 CO109 8741	SAIL PAST PIZZA NIGHT	37.88 34.81		72.69	

Cheque #	Bank	Pay Date	Vendor #	Vendor Name	Invoice #	Description	Invoice Amount	Hold Amount	Paid Amount	Void
018397	002	11/01/2013	UI923	UKEE INFO TECH	10011	DEC 10-11/12	1,260.00		1,260.00	
018398	002	11/01/2013	UR849	UCLUELET RENT-IT C	14648	SCAFFOLD RENTAL	162.18		162.18	
018399	002	11/01/2013	WC325	WEST COAST MOTEL	510	SWIMMING	2,912.00		2,912.00	
018400	002	11/01/2013	WP166	WINDSOR PLYWOOD -	89675A 89676A 89677A 89678A	EYEWASH ST. GLUE/DEADBOLT BATTERIES/SEALANT BAY EYEWASH ST.	15.54 96.29 85.58 73.34		270.75	
018401	002	11/01/2013	BC175	BC WATER & WASTEWA	2013-DUES	2013 DUES	175.00		175.00	
018402	002	11/01/2013	BC700	BC LIFE	70662	JAN/13	2,585.31		2,585.31	
018403	002	11/01/2013	BS685	BIRD J STEPHEN	12	D368	5,994.34		5,994.34	
018404	002	11/01/2013	CGISC	CGIS CENTRE	41275	JAN/13	372.52		372.52	
018405	002	11/01/2013	EO001	ENVIRONMENTAL OPER	2013-DUES	2013 DUES	392.00		392.00	
018406	002	11/01/2013	F0257	FIRE CHIEFS ASSOCI	13-U1	2013 EEFTINK/FORTU	294.00		294.00	
018407	002	11/01/2013	HAA01	HAABC	120469	2013 DUES	700.00		700.00	
018408	002	11/01/2013	MS170	REVENUE SERVICES O	JAN/13	JAN/13	2,481.00		2,481.00	
018409	002	11/01/2013	PB002	PACIFIC BLUE CROSS	JAN/13 08097 JAN/13053617	JAN/13 081897 JAN/13 053617	2,247.40 2,193.58		4,440.98	
018410	002	11/01/2013	S0171	MUNICIPAL PENSION	01-13	PP01/13	6,344.37		6,344.37	
018411	002	11/01/2013	S9326	SMULDERS MANDALA	120495 120491	SMULDERS SKI TRIP DEC 30/12-JAN 5/13	626.38 358.40		984.78	
Total:							140,845.78	0.00	140,845.78	

*** End of Report ***



REPORT TO COUNCIL

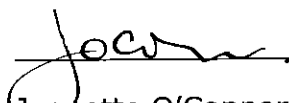
MEETING DATE: January 22, 2013 **FILE NO:** 1830-01 2011
FROM: Jeanette O'Connor, CFO
SUBJECT: DRAFT CONSOLIDATED FINANCIAL STATEMENTS, 2011

Recommendation: Council receive and accept the District of Ucluelet, draft consolidated financial statements for the year ended December 31, 2011.

Purpose: New Canadian auditing standards dictate Council must approve the financial statements prior to the auditor dating and releasing the audit report.

Background: The firm of Duncan Sabine Collyer Partners LLP have completed their audit of the amounts and disclosures in the consolidated financial statements for 2011. In the opinion of Duncan Sabine Collyer Partners LLP the 2011 draft consolidated financial statements present fairly, in all material respects, the financial position of the District of Ucluelet as at December 31, 2011 and its financial performance and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

List of Attachments: District of Ucluelet draft consolidated financial statements for the year ended December 31, 2011.



Jeanette O'Connor
CFO

R-2(a)

DISTRICT OF UCLUELET
Consolidated Financial Statements
Year Ended December 31, 2011

Draft for discussion purposes only

DISTRICT OF UCLUELET
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 Year Ended December 31, 2011

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INDEPENDENT AUDITOR'S REPORT

To the Members of District of Ucluelet

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of District of Ucluelet, which comprise the consolidated statement of financial position as at December 31, 2011 and the consolidated statements of financial activities, changes in accumulated surplus, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian generally accepted accounting principles, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

(continues)

Independent Auditor's Report to the Members of District of Ucluelet *(continued)*

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of District of Ucluelet as at December 31, 2011 and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards

Our audit was made for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The supplementary information included in Schedules 1 through 11 is presented for purposes of additional analysis. Such supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial and, in our opinion, is presented fairly, in all material respects, in relation to the consolidated financial statements taken as a whole.

Port Alberni, B.C.

CERTIFIED GENERAL ACCOUNTANTS

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Financial Reporting Responsibility

The accompanying consolidated financial statements of the District of Ucluelet have been prepared by management in accordance with Canadian public sector accounting standards and the integrity and objectivity of these consolidated financial statements are management's responsibility. Management is also responsible for the notes to the consolidated financial statements and schedules and for ensuring that this information is consistent, where appropriate, with the information contained in the consolidated financial statements. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the consolidated financial statements are presented fairly in all material respects.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced. The District of Ucluelet's accounting systems and related internal controls and supporting procedures are designed and maintained to provide reasonable assurance that financial records are complete and accurate and that assets are safeguarded against loss from unauthorized use or disposition. The procedures include training and selection of qualified staff, the establishment of an organizational structure that provides a well defined division of responsibilities, accountability for performance and communication of standards of business conduct.

The Municipal Council oversees management's responsibilities for the financial reporting and internal controls systems. The Audit Committee meets, when appropriate, with management and the external auditors to satisfy themselves that management's responsibilities are properly discharged. The Audit Committee meets regularly to review internal financial statements and reports back to Council. The Council meets to review and approve externally audited consolidated financial statements yearly.

The external auditors, Duncan Sabine Collyer Partners LLP (or "DSCP"), conduct an independent examination in accordance with generally accepted auditing standards and express their opinion on the consolidated financial statements. Their examination includes a review and evaluation of the District's system of internal control and appropriate tests and procedures to provide reasonable assurance that the consolidated financial statements are presented fairly. The external auditors have full and free access to financial management of the District of Ucluelet and meet when required.

On behalf of the District of Ucluelet

Jeanette O'Connor, Chief Financial Officer

DISTRICT OF UCLUELET
 Consolidated Statement of Financial Position
 Year Ended December 31, 2011

R-2(f)
 (Statement A)

	2011	2010 <i>(Restated Note 4)</i>
FINANCIAL ASSETS		
Cash and short term investments	\$ 4,120,422	\$ 3,944,848
Cash and short term investments in trust	97,623	168,084
Accounts receivable <i>(Note 6)</i>	1,332,659	1,622,523
Inventory for resale	31,722	27,939
	5,582,426	5,763,394
FINANCIAL LIABILITIES		
Revenue anticipation temporary borrowing <i>(Note 7)</i>		2,000,000
Accounts payable and accrued liabilities <i>(Note 8)</i>	749,980	688,682
Refundable deposits	41,978	64,983
Trust liabilities	97,623	168,084
Deferred revenue <i>(Note 9)</i>	897,410	904,531
Development cost charges <i>(Note 10)</i>	3,504,539	3,479,549
Debenture debt <i>(Note 11)</i>	2,050,037	124,860
	7,341,567	7,430,689
NET FINANCIAL ASSETS (DEBT)	(1,759,141)	(1,667,295)
NON-FINANCIAL ASSETS		
Inventory of supplies	80,610	93,318
Prepaid expenses	43,375	38,475
Tangible capital assets <i>(Note 12)</i> , <i>(Schedule 10)</i>	36,629,819	35,814,971
Work in progress <i>(Note 13)</i>	856,528	1,638,601
	37,610,332	37,585,365
ACCUMULATED SURPLUS <i>(Schedule 11)</i>	\$ 35,851,191	\$ 35,918,070

CONTINGENT LIABILITY AND COMMITMENTS *(Note 18)*

Draft for discussion purposes only

 Jeanette O'Connor, Chief Financial Officer

The accompanying notes are an integral part of these financial statements

R-2(g)

DISTRICT OF UCLUELET

Consolidated Statement of Financial Activities

(Statement B)

Year Ended December 31, 2011

	Budget 2011 (Unaudited)	2011	2010 (Restated Note 4)
REVENUE			
Tax levies and grants in lieu of taxes (Schedule 1)	\$ 2,439,000	\$ 2,426,238	\$ 2,009,382
Sales of services (Schedule 2)	1,472,500	1,676,193	1,757,915
Other revenue from own sources (Schedule 3)	181,500	260,621	261,201
Investment income	25,000	15,508	19,468
Grants and contributions (Schedule 4)	988,000	746,330	512,153
Ucluelet Economic Development Corporation (Statement I)	-	-	15,000
	5,106,000	5,124,890	4,575,119
EXPENDITURE			
General government (Schedule 5)	872,000	973,188	901,335
Protective services (Schedule 5)	369,000	282,214	349,616
Transportation services (Schedule 6)	732,000	800,017	742,021
Environmental health services (Schedule 7)	39,000	37,633	26,106
Public health and welfare services (Schedule 7)	11,000	2,556	6,588
Environmental development services	514,000	372,590	173,319
Recreation and cultural services (Schedule 8)	943,000	1,016,433	945,157
Interest, debt reserve and debenture issue expense	19,000	84,071	48,343
Sewer utility (Schedule 9)	337,000	316,674	279,552
Water utility (Schedule 9)	750,000	340,317	304,762
Ucluelet Economic Development Corporation (Statement I)	-	52,620	46,671
Amortization	-	913,454	752,005
	4,586,000	5,191,767	4,575,475
ANNUAL SURPLUS (DEFICIT)	\$ 520,000	\$ (66,877)	\$ (356)

DISTRICT OF UCLUELET

Consolidated Statement of Changes in Accumulated Surplus

(Statement C)

Year Ended December 31, 2011

	Operating, Capital and Reserve Funds and UEDC	Equity in Tangible Capital Assets (Note 14)	Reserve Accounts (Note 15)	2011	2010 (Restated Note 4)
ACCUMULATED SURPLUS -					
Beginning of year as previously reported	\$ 1,099,220	\$ 35,323,736	\$ 740,966	\$ 37,163,922	\$ 35,918,424
Prior period restatement (Note 4)	(1,245,854)	-	-	(1,245,854)	-
AS RESTATED	(146,634)	35,323,736	740,966	35,918,068	35,918,424
Annual surplus (deficit)	846,577	(913,454)	-	(66,877)	(356)
Debt repayment	(2,022,823)	2,022,823	-	-	-
Transfers to reserves	(231,300)	-	231,300	-	-
Tangible capital asset and work in progress additions	(946,231)	946,231	-	-	-
Proceeds from debenture debt	1,948,000	(1,948,000)	-	-	-
ACCUMULATED SURPLUS (DEFICIT)- End of year	\$ (552,411)	\$ 35,431,336	\$ 972,266	\$ 35,851,191	\$ 35,918,068

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DISTRICT OF UCLUELET

Consolidated Statement of Changes in Net Financial Assets

(Statement D)

Year Ended December 31, 2011

	Budget 2011 (Unaudited)	2011	2010 (Restated Note 4)
Annual surplus (deficit)	\$ -	\$ (66,877)	\$ (356)
Tangible capital asset and work in progress additions	-	(946,231)	(3,480,850)
Amortization	-	913,454	752,005
	-	(99,654)	(2,729,201)
Acquisition of prepaid expenses	-	(48,375)	(38,475)
Use of prepaid expenses	-	38,475	48,452
Acquisition of inventory of supplies	-	(80,610)	(93,318)
Use of inventory of supplies	-	93,318	124,960
	-	7,808	41,619
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	-	(91,846)	(2,687,582)
NET FINANCIAL ASSETS - Beginning of year	(1,667,295)	(1,667,295)	1,020,288
NET FINANCIAL ASSETS - End of year	\$ (1,667,295)	\$ (1,759,141)	\$ (1,667,294)

Draft for discussion purposes only

DISTRICT OF UCLUELET

R-2(j)

Consolidated Statement of Cash Flows

(Statement E)

Year Ended December 31, 2011

	2011	2010 (Restated Note 4)
OPERATING ACTIVITIES		
Annual surplus	\$ (66,877)	\$ (356)
Items not affecting operating cash:		
Amortization	913,454	752,005
Actuarial adjustments on debenture debt	(7,881)	(6,898)
	838,696	744,751
Changes in non-cash working capital:		
Inventory for resale	(3,783)	(27,162)
Accounts receivable	289,864	2,548,587
Accounts payable and accrued liabilities	61,297	(516,334)
Refundable deposits	(23,005)	50,010
Deferred revenue	(7,123)	260,631
Development cost charges	24,990	34,431
Inventory of supplies	12,708	31,642
Prepaid expenses	(4,900)	9,977
	350,048	2,391,782
Cash flow from operating activities	1,188,744	3,136,533
CAPITAL TRANSACTIONS		
Tangible capital asset (additions)	(1,728,302)	(10,294,070)
Work in progress reductions	782,073	6,813,220
Cash flow used by capital transactions	(946,229)	(3,480,850)
FINANCING ACTIVITIES		
Proceeds from revenue anticipation temporary borrowing	-	3,000,000
Proceeds from debenture debt	1,948,000	-
Repayment of revenue anticipation borrowing	(2,000,000)	(1,500,000)
Repayment of debenture debt	(14,942)	(14,942)
Cash flow from (used by) financing activities	(66,942)	1,485,058
INCREASE IN CASH FLOW	175,573	1,140,741
Cash and short term investments - Beginning of year	3,944,848	2,804,107
CASH AND SHORT TERM INVESTMENTS - End of year	\$ 4,120,421	\$ 3,944,848

The accompanying notes are an integral part of these financial statements

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DISTRICT OF UCLUELET

Consolidated Statement of Current Fund Operations and Changes in Fund Balance (Statement F)

Year Ended December 31, 2011

	Budget 2011 (Unaudited)	2011	2010 (Restated Note 4)
REVENUE			
Tax levies and grants in lieu of taxes	\$ 2,439,000	\$ 2,426,238	\$ 2,009,382
Sales of services	1,472,500	1,676,193	1,757,915
Other revenue from own sources	181,500	252,740	254,303
Investment income	25,000	2,333	8,384
Grants and contributions	988,000	746,330	143,443
	5,106,000	5,103,834	4,173,427
EXPENDITURE			
General government	872,000	973,188	901,335
Protective services	369,000	282,214	349,616
Transportation services	732,000	800,017	742,021
Environmental health services	39,000	37,633	26,106
Public health and welfare services	11,000	2,556	6,588
Environmental development services	514,000	372,590	173,319
Recreation and cultural services	943,000	1,016,433	945,157
Interest, debt reserve and debenture issue expense	191,000	52,903	48,343
Sewer utility	337,000	316,674	279,552
Water utility	750,000	340,317	304,762
Amortization	-	913,454	752,005
	4,586,000	5,107,979	4,528,804
ANNUAL SURPLUS (DEFICIT)	520,000	(4,145)	(355,377)
TRANSFERS			
Transfers from (to) capital	(2,001,500)	970,601	(112,140)
Transfers from (to) reserve funds	(199,500)	(97,000)	(51,000)
Transfers from (to) reserve accounts	(101,000)	(231,300)	(95,000)
Debt repayment	(14,000)	(2,014,942)	(1,514,942)
Transfers from (to) Ucluelet Economic Development Corporation	-	(47,946)	(50,000)
Amortization transfer	-	913,454	752,005
	(2,316,000)	(507,133)	(1,071,077)
FUND ACCUMULATED SURPLUS (DEFICIT)- Beginning of year	-	(842,093)	584,361
FUND ACCUMULATED (DEFICIT) - End of year	\$ (1,796,000)	\$ (1,353,371)	\$ (842,093)

The accompanying notes are an integral part of these financial statements

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DISTRICT OF UCLUELET

Consolidated Statement of Capital Fund Operations and Changes in Fund Balance (Statement G)

Year Ended December 31, 2011

	Budget 2011 (Unaudited)	2011	2010 (Restated Note 4)
REVENUE			
Other revenue from own sources	\$ -	\$ 7,881	\$ 6,898
Grants and contributions	-	-	368,710
		7,881	375,608
EXPENDITURE			
Interest, debt reserve and debenture issue expense	-	31,168	-
ANNUAL SURPLUS (DEFICIT)	-	(23,287)	375,608
TRANSFERS			
Transfers from (to) current funds	2,001,500	(970,601)	112,140
Transfers from (to) reserve funds	-	-	-
Transfers from (to) reserve accounts	-	-	-
Debt financing (repayment)	-	(7,881)	(6,898)
Debt proceeds	-	1,948,000	3,000,000
Tangible capital asset and work in progress additions	-	(946,231)	(3,480,850)
	2,001,500	23,287	(375,608)
FUND ACCUMULATED SURPLUS - Beginning of year	-	4,975	4,975
FUND ACCUMULATED SURPLUS - End of year	\$ 2,001,500	\$ 4,975	\$ 4,975

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DISTRICT OF UCLUELET

Consolidated Statement of Reserve Fund Operations and Changes in Fund Balance (Statement H)

Year Ended December 31, 2011

	Budget 2011 (Unaudited)	2011	2010 (Restated Note 4)
REVENUE			
Investment income	\$ -	\$ 13,174	\$ 11,084
TRANSFERS			
Transfers from (to) current funds	199,500	97,000	51,000
FUND ACCUMULATED SURPLUS - Beginning of year	-	681,863	619,779
FUND ACCUMULATED SURPLUS - End of year	\$ 199,500	\$ 792,037	\$ 681,863

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Ucluelet Economic Development Corporation Statement of Operations and Changes In Fund
Balance (Statement I)

Year Ended December 31, 2011

	2011	2010 <i>(Restated Note 4)</i>
REVENUE		
Grants and contributions	\$ -	\$ 15,000
EXPENSES		
Interest and bank charges	60	60
Contract services	40,704	11,000
Administration expenses	4,510	32,855
Professional fees	7,346	2,756
	52,620	46,671
ANNUAL DEFICIT	(52,620)	(31,671)
TRANSFERS		
Transfer from District of Ucluelet	47,946	50,000
ACCUMULATED SURPLUS (DEFICIT) - Beginning of year	8,623	(9,706)
ACCUMULATED SURPLUS - End of year	\$ 3,949	\$ 8,623

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DISTRICT OF UCLUELET

Notes to Consolidated Financial Statements

Year Ended December 31, 2011

1. GENERAL

The District of Ucluelet (or "the District") is a municipality incorporated under the provisions of the British Columbia (or "BC") Community Charter. The activities of the corporation are carried out through the following funds: General Revenue Fund, General Capital Fund, Water Revenue Fund, Water Capital Fund, Sewer Revenue Fund, Sewer Capital Fund and Reserve Funds. In addition, these consolidated financial statements include the activities of the Ucluelet Economic Development Corporation which is owned by the District of Ucluelet.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

These consolidated financial statements, which are the representations of management, are prepared in accordance with Canadian public sector accounting standards for governments as prescribed by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants.

The District follows the fund basis of accounting. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Currently in use are:

- a) **General Revenue Funds** - to account for all financial resources except those required to be accounted for in another fund. The General Revenue Fund is the District's operating fund and includes collection of taxation, administering operations, roads, fire protection, etc.
- b) **Capital Funds** - to account for all tangible capital assets and unfunded work in progress of the District and is offset by long term debt and equity in tangible capital assets.
- c) **Reserve Funds** - to account for activities within designated funds established for specific purposes. The funds are governed by by-laws defining their purposes and are funded primarily by contributions from the General Revenue Fund plus interest earned on fund balances.
- d) **Water and Sewer Funds** - to account for operations that are financed and operated in a manner similar to private business operations, where the intent is that costs of providing the services on a continuing basis be financed or recovered at least partially through user charges.

Consolidated financial statements

The General Revenue Fund, General Capital Fund, Water Revenue Fund, Water Capital Fund, Sewer Revenue Fund, Sewer Capital Fund, Land Sale Reserve Fund, Recreation Reserve Fund, Park Dedication Reserve Fund, Parking Reserve Fund, Sewer Debt Retirement Reserve Fund, Equipment Replacement Reserve Fund, Density Bonus Reserve Fund, Social Reserve Fund and Ucluelet Economic Development Corporation belong to one economic entity under control of Municipal Council.

These consolidated financial statements reflect the removal of internal transactions and balances. The Cemetery Trust Fund administered by the District is specifically excluded from these consolidated financial statements.

(continues)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement uncertainty

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Estimates and assumptions include the estimated useful life of tangible capital assets for amortization purposes and the estimated fair value of contributed capital assets, the net recoverable amount of accounts receivable, inventory of supplies and tangible capital assets and the extent of the pension and sick leave liabilities. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates. By their nature, these estimates are subject to measurement uncertainty, and the effect on the financial statements of changes in such estimates in future periods could be significant.

Revenue recognition

Sources of revenue are recorded on the accrual basis and include revenue in the period in which the transactions or events occurred that give rise to the revenues and expenses in the period the goods and services are acquired and a liability is incurred or transfers are due. Revenue unearned in the current period is recorded as deferred revenue. Specifically:

- a) Taxation - taxation revenues are recognized as revenue in the year they are levied. Taxes may be adjusted by way of supplementary roll adjustments through the BC Assessment appeal process. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.
- b) Sale of services - user fee revenues are recognized when the service or product is rendered by the District and include charges for water and sewer usage, solid waste collection and recreation programs and admission.
- c) Other revenue - included in other revenue are permit and licence fees as well as fines and penalty charges which are recognized as revenue when the permit is granted or the fine/penalty is levied.
- d) Municipal Finance Authority Investment Income - the District invests in pooled funds of the Municipal Finance Authority of BC. Earnings of these funds are allocated to the members from time to time based on the market value of the pool. The District recognizes only its share of the realized earnings of the pool. This revenue is recorded as investment income and the amount is added to the cost of the units held. To the extent that these financial instruments have no stated rate of return, investment income is recognized as it is received.
- e) Other investment income - recognized as revenue as earned.
- f) Grants - are recognized as revenues in the period that the events giving rise to the transfer occur.
- g) Sale of tangible capital assets - the proceeds less net book value resulting in a gain or loss on disposal from the sale of tangible capital assets are recognized as revenue at the time of the sale.

(continues)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*Cash and cash equivalents

Cash consists of cash on hand and bank deposits. Highly liquid investments with maturities of three months or less at date of purchase are considered to be cash equivalents. Cashable term deposits, regardless of maturity date, are also considered highly liquid investments and are considered to be cash equivalents.

Cash equivalents consists of cashable term deposits. Term deposits are valued at cost plus accrued interest.

Inventory

The District restated its consolidated financial statements in 2009 to provide for recognition of inventory of supplies for internal use which were previously expensed in the year of acquisition.

Inventory of materials and supplies are valued at the lower of cost and net realizable value, with cost being determined on a first in, first out basis. If necessary, an allowance is made for damaged or obsolete goods. Property acquired for taxes subject to redemption and property acquired for taxes are carried at tax sale value.

Inventory for resale and property acquired for taxes subject to redemption are classified as financial assets. Inventory of supplies for internal use and property acquired for taxes are classified as non-financial assets.

Tangible capital assets

The District restated its consolidated financial statements in 2009 to comply with the provisions of Section 3150 of the Public Sector Accounting Board Handbook, Tangible Capital Assets, to provide for the recognition and amortization of tangible capital assets.

Tangible capital assets acquired or constructed for governmental purposes are reported as expenditures in the fund that finances the asset acquisition and are capitalized in the related capital fund. Capital projects are reported as capital assets when they have been funded. Prior to funding, capital projects are reported as work in progress.

Tangible capital assets are recorded at cost less accumulated amortization and are classified according to their functional use. Amortization is recorded on a straight-line basis over the estimated useful life of the asset commencing the year the asset is put in to service. In the year of acquisition, one half the normal rate is used. Donated and contributed capital assets are reported at fair value at the time of donation or contribution. Estimated useful lives are as follows:

Buildings	10 to 60 years
Equipment	5 to 25 years
Drainage structures	30 to 50 years
Road structures	40 to 60 years
Other structures	15 to 50 years
Water structures	10 to 50 years
Sewer structures	10 to 50 years
Land	non-depreciable

The District regularly reviews its tangible capital assets to eliminate obsolete items.

(continues)

DISTRICT OF UCLUELET

Notes to Consolidated Financial Statements

Year Ended December 31, 2011

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Reserve accounts

Reserve accounts are non-statutory reserves for future expenditures which represent an allocation of revenue for future specific purposes.

3. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

4. RESTATEMENT FOR CORRECTION OF PRIOR PERIOD

During the year the following items requiring correction were noted:

- (a) A duplicate recording in the prior year of a Province of BC grant for the Ucluelet Community Centre was noted to have occurred. The prior period has been restated to correct this error.
- (b) In the prior year accrued interest on investments was disclosed in accounts receivable. The prior period has been restated to include this interest in cash and short term investments.

The prior period has been restated as follows:

	2010 As reported	(a)	(b)	2010 As restated
Statement A	\$	\$	\$	\$
Cash and short term investments	3,918,710	-	26,138	3,944,848
Accounts receivable	2,894,515	(1,245,854)	(26,138)	1,622,523
Net financial assets	(421,442)	(1,245,854)	-	(1,667,296)
Accumulated surplus	37,163,923	(1,245,854)	-	35,918,069
Statement B				
Grants and contributions (Sch 4)	1,758,007	(1,245,854)	-	512,153
Annual surplus (deficit)	1,245,498	(1,245,854)	-	(356)
Statement E				
Accounts receivable	1,276,595	1,245,854	26,138	2,548,587
Cash flow from operating activities	3,110,395	-	26,138	3,136,533
Increase (decrease) in cash flow	1,114,603	-	26,138	1,140,741
Statement F				
Transfers from (to) capital	1,133,714	(1,245,854)	-	(112,140)
Fund accumulated surplus (deficit) - end of year	403,761	(1,245,854)	-	(842,093)
Statement G				
Grants and contributions	1,614,564	(1,245,854)	-	368,710
Annual surplus	1,621,462	(1,245,854)	-	375,608
Transfers from (to) current funds	(1,133,714)	1,245,854	-	112,140

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DISTRICT OF UCLUELET

Notes to Consolidated Financial Statements

Year Ended December 31, 2011

5. FINANCIAL INSTRUMENTS

The District's financial instruments consist of cash and short term investments, cash and short term investments in trust, accounts receivable, accounts payable and accrued liabilities, refundable deposits, trust liabilities and debenture debt. It is management's opinion that the District is not exposed to significant currency, interest rate or credit risks arising from these financial instruments. The fair value of these financial instruments approximates their carrying values.

6. ACCOUNTS RECEIVABLE

	2011	2010
Property taxes	\$ 949,621	\$ 421,012
Government	35,370	910,550
General, business licences, utilities	241,965	269,701
Other	135,611	54,814
Allowance for doubtful accounts	(29,909)	(33,554)
	<u>\$ 1,332,658</u>	<u>\$ 1,622,523</u>

7. REVENUE ANTICIPATION TEMPORARY BORROWING

	2011	2010
MFA Issue. Bylaw 1105. Maximum one year term bearing interest at 1.25%. The temporary borrowing represents advances against an outstanding grant receivable of \$500,000.	\$ -	\$ 2,000,000

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2011	2010
Government	\$ 352,880	\$ 180,474
Trade accounts payable	285,275	448,262
Salaries and wages	-	(6,379)
Accrued interim financing and debenture interest	15,404	4,448
Accrued employee benefits	85,673	51,144
Cemetery care trust fund	10,745	10,730
	<u>\$ 749,977</u>	<u>\$ 688,679</u>

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DISTRICT OF UCLUELET
 Notes to Consolidated Financial Statements
 Year Ended December 31, 2011

9. DEFERRED REVENUE

	2011	2010
Other	\$ 4,972	\$ 7,631
Property taxes	24,732	42,149
Grants	136,640	66,004
Federal gas tax agreement	568,323	445,734
Hotel resort tax	162,744	343,013
	<u>\$ 897,411</u>	<u>\$ 904,531</u>

Gas tax funding is provided by the Government of Canada. A funding agreement between the District of Ucluelet and the Union of British Columbia Municipalities dictates gas tax funding may be used towards designated public transit, community energy, water, waste water, solid waste and capacity building projects. The change in the federal gas tax account balance during the year is as follows:

	2011	2010
Federal gas tax agreement - Beginning of year	\$ 445,734	\$ 335,784
Amounts accrued / received in the year	109,944	109,950
Interest earned	11,178	-
Adjustment	1,467	-
Federal gas tax agreement - End of year	<u>\$ 568,323</u>	<u>\$ 445,734</u>

10. DEVELOPMENT COST CHARGES

Development cost charges are restricted revenue liabilities representing funds received from developers and deposited into a separate reserve fund for capital expenditures. The District records these funds as restricted revenue liability which is then recognized as revenue when the related costs are incurred.

	Opening balance	Net Receipts	Interest	Closing balance
Roads	\$ 1,226,818	\$ -	\$ 8,810	\$ 1,235,628
Storm water	467,540	-	3,356	470,896
Sewer	983,548	-	7,063	990,611
Water	648,087	-	4,656	652,743
Parks	153,556	-	1,104	154,660
	<u>\$ 3,479,549</u>	<u>\$ -</u>	<u>\$ 24,989</u>	<u>\$ 3,504,538</u>

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DISTRICT OF UCLUELET

Notes to Consolidated Financial Statements

Year Ended December 31, 2011

11. DEBENTURE DEBT

	2011	2010
MFA Issue 117. Bylaw 1074 - Ucluelet Community Centre, 25 year term bearing interest at 3.25% and maturing in October, 2036.	\$ 1,948,000	\$ -
MFA Issue 73. Bylaw 829 - Fire Truck, 15 year term bearing interest at 6.36% and maturing in December, 2015.	102,037	124,860
	<u>\$ 2,050,037</u>	<u>\$ 124,860</u>

Principal and interest repayment terms are approximately:

	Principal	Interest	Total
2012	\$ 61,717	\$ 82,360	\$ 144,077
2013	61,718	82,360	144,078
2014	61,717	82,360	144,077
2015	61,718	82,360	144,078
2016	46,775	63,310	110,085

The principal amount of debenture debt is reduced by principal payments and actuarial adjustments representing interest earned on sinking funds held by the Municipal Finance Authority.

12. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2011 Net book value	2010 Net book value
Land	\$ 11,346,961	\$ -	\$ 11,346,961	\$ 11,295,795
Buildings	10,574,602	1,052,996	9,521,606	9,488,012
Equipment	2,151,030	865,863	1,285,167	1,267,118
Road structures	7,206,057	2,548,611	4,657,446	4,554,761
Drainage structures	1,413,540	444,220	969,320	999,474
Other structures	2,826,596	863,675	1,962,921	2,062,016
Water structures	3,611,743	1,625,546	1,986,197	1,999,554
Sewer structures	8,060,179	3,159,978	4,900,201	4,148,241
	<u>\$ 47,190,708</u>	<u>\$ 10,560,889</u>	<u>\$ 36,629,819</u>	<u>\$ 35,814,971</u>

The District records tangible capital assets under development as work in progress which is not subject to amortization, see (Note 13).

During the year, the District receive may contributions of tangible capital assets which are capitalized at their fair value at the time of receipt. During the year and in the prior year, no contributed capital assets were received.

For additional information, see the Schedule of Tangible Capital Assets (Schedule 10).

DISTRICT OF UCLUELET
Notes to Consolidated Financial Statements
Year Ended December 31, 2011

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13. WORK IN PROGRESS

	2011	2010
General government	\$ 362,637	\$ 506,124
Sewer system	200,185	1,003,638
Water system	293,705	128,839
	\$ 856,527	\$ 1,638,601

During the year there were work in progress additions of \$297,925 (2010 - \$1,040,492) and transfers to tangible capital assets for completed projects of \$1,079,998 (2010 - \$7,853,712).

14. EQUITY IN TANGIBLE CAPITAL ASSETS

	2011	2010
Capital assets	\$ 36,629,820	\$ 35,814,970
Work in progress	856,528	1,638,601
Debenture debt	(2,050,037)	(124,860)
Revenue anticipation temporary borrowing	-	(2,000,000)
Capital fund	(4,975)	(4,975)
	\$ 35,431,336	\$ 35,323,736

15. RESERVES FOR FUTURE EXPENDITURES

	2010	Additions	Transfer and expenditures	2011
<u>General Revenue Fund</u>				
Committed projects	-	\$ 195,500	\$ -	\$ 195,500
Future expenditure	30,417	-	-	30,417
Ukee Days	12,300	-	-	12,300
Office renovations	-	20,000	-	20,000
He tin Kis parking	10,334	-	-	10,334
Fire protection	98,104	-	-	98,104
Junction property purchase	104,500	20,500	-	125,000
Small craft harbour	274,985	-	(4,700)	270,285
Main Street wharf	52,000	-	-	52,000
Affordable housing	8,400	-	-	8,400
Clubhouse	50,000	-	-	50,000
Live fire training ground	5,000	-	-	5,000
	646,040	236,000	(4,700)	877,340
<u>Water Utility Fund</u>				
Future expenditure	25,000	-	-	25,000
<u>Sewer Capital Fund</u>				
MFA surplus	69,927	-	-	69,927
	\$ 740,967	\$ 236,000	\$ (4,700)	\$ 972,267

DISTRICT OF UCLUELET

Notes to Consolidated Financial Statements

Year Ended December 31, 2011

16. TRUST FUNDS

The District holds trust funds under British Columbia law for the purposes of maintaining a public cemetery. This fund has not been included in these consolidated financial statements.

	2011	2010
Balance - Beginning of year	\$ 24,713	\$ 24,517
Interest earned	130	146
Contribution	15	50
Balance - End of year	\$ 24,858	\$ 24,713

17. MUNICIPAL FINANCE AUTHORITY DEBT RESERVE FUND

The Municipal Finance Authority of British Columbia (or "the Authority") provides capital financing for regional districts and their member municipalities. The Authority is required to establish a Debt Reserve Fund. Each regional district through its member municipalities who share in the proceeds of a debt issue is required to pay into the Debt Reserve Fund certain amounts set out in the debt agreements. The Authority pays into the Debt Reserve Fund these monies from which interest earned thereon less administrative expenses becomes an obligation to the regional districts. If at any time there are insufficient funds, the regional districts must use this fund to meet payments on its obligations. Should this occur the regional districts may be called upon to restore the fund.

Upon the maturity of a debt issue the unused portion of the Debt Reserve Fund established for that issue will be discharged to the municipalities. The proceeds from these discharges will be credited to income in the year they are received. As at December 31, the total investment of the Debt Reserve Fund was comprised of the following:

	2011	2010
General operations - fire truck	\$ 18,498	\$ 18,334
General operations - Ucluelet Community Centre	55,263	-
	\$ 73,761	\$ 18,334

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DISTRICT OF UCLUELET
Notes to Consolidated Financial Statements
Year Ended December 31, 2011

18. CONTINGENT LIABILITY AND COMMITMENTS

(a) Regional District Debt

Debt issued by the Regional District of Alberni Clayoquot is a direct joint and several liability of the Regional District and each member municipality including the District of Ucluelet.

(b) Pension Liability

The District and its employees contribute to the Municipal Pension Plan (Plan), a jointly trusted pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The Plan has about 163,000 active member and approximately 60,000 retired members. Active members include approximately 35,000 contributors from local governments.

Every three years an actuarial valuation is performed to assess the financial position of the Plan and the adequacy of Plan funding. The most recent valuation as at December 31, 2009 indicated an unfunded liability of \$1,024 million for basic pension benefits. The next valuation will be at December 31, 2012, with results available in 2013. The actuary does not attribute portions of the unfunded liability to individual employers. The District of Ucluelet paid \$92,602 (2010: \$87,331) for employer contributions to the plan in fiscal 2011.

(c) Contractual Obligation for Leased Equipment:

The District has entered into leases with the Municipal Finance Authority of British Columbia for the following equipment:

- i) Ricoh MPC 6000 digital imager, monthly payments of \$375 to September, 2014
- ii) Compressed air foam system, monthly payments of \$1,258 to September, 2014
- iii) Ricoh MPC 6000 digital imager, monthly payments of \$375 to March, 2015

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DISTRICT OF UCLUELET

Tax Levies and Grants in Lieu of Taxes

(Schedule 1)

Year Ended December 31, 2011

	Budget 2009 (Unaudited)	2011	2010 (Restated Note 4)
MUNICIPAL TAX LEVIES			
General	\$ 2,325,500	\$ 2,327,217	\$ 1,914,453
Utility	31,500	32,442	31,026
	2,357,000	2,359,659	1,945,479
Grants in lieu of taxes	82,000	66,579	63,903
TOTAL MUNICIPAL TAXES	2,439,000	2,426,238	2,009,382
TAX LEVY COLLECTIONS FOR OTHER GOVERNMENTS			
School Authorities	1,532,500	1,574,845	1,923,999
Policing	110,500	129,520	143,285
Regional Hospital	272,000	233,053	226,944
Regional District	307,000	241,339	253,512
BCAA	47,000	42,508	44,952
MFA	500	123	126
	2,269,500	2,221,388	2,592,818
TOTAL TAXES COLLECTED	\$ 4,708,500	\$ 4,647,626	\$ 4,602,200

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DISTRICT OF UCLUELET

Sales of Service

(Schedule 2)

Year Ended December 31, 2011

	Budget 2011 (Unaudited)	2011	2010 (Restated Note 4)
GENERAL REVENUE			
General government services	\$ 7,000	\$ 5,614	\$ 3,429
Residential garbage and recycling	500	336	308
Cemetery	3,000	419	1,365
Facilities rental	127,500	109,715	88,679
Activities	46,000	75,613	71,486
Projects	52,000	50,150	50,322
Playschool	8,500	9,241	10,475
Day camp	16,000	17,997	16,838
Main Street Wharf	13,500	8,327	11,875
Small Craft Harbour	217,500	217,246	234,048
	491,500	494,658	488,825
SEWER REVENUE	493,500	605,480	660,600
WATER REVENUE	487,500	576,055	608,491
TOTAL SALES OF SERVICE	\$ 1,472,500	\$ 1,676,193	\$ 1,757,916

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DISTRICT OF UCLUELET

Other Revenue from Own Sources

(Schedule 3)

Year Ended December 31, 2011

	Budget 2011 (Unaudited)	2011	2010 (Restated Note 4)
GENERAL REVENUE			
Business licences	\$ 68,000	\$ 61,300	\$ 56,646
Building permits	25,500	26,736	26,935
Other licences, fees, permits	6,000	8,016	4,603
Tax sale fees	2,000	314	7,822
Rentals	20,000	20,400	21,320
Tax penalties and interest	108,000	121,418	112,868
Miscellaneous	5,000	14,346	23,469
	234,500	252,530	253,663
SEWER REVENUE - Tipping fees	3,000	-	500
WATER REVENUE - Miscellaneous	(56,000)	210	140
		210	
REVENUE BEFORE CAPITAL	181,500	252,740	254,303
CAPITAL FUND - Actuarial reduction in debt		7,881	6,898
TOTAL OTHER REVENUE FROM OWN SOURCES	181,500	\$ 260,621	\$ 261,201

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DISTRICT OF UCLUELET
 Grants and Contributions
 Year Ended December 31, 2011

(Schedule 4)

	Budget 2011 (Unaudited)	2011	2010 (Restated Note 4)
GENERAL FUND			
Area "C" fire protection	\$ 14,500	\$ 13,900	\$ 14,000
Bike path	3,500	3,400	3,400
Community to Community	78,000	22,236	20,850
HRT revenue	105,000	339,557	-
Miscellaneous donations	5,000	-	80
Planning / Zoning	20,000	5,000	10,618
Recreation	-	10,800	800
Small Communities grant	343,000	343,000	89,855
Summer career placement	-	4,437	3,840
Summer program (Day Camp)	4,000	-	-
Miscellaneous grants	5,000	-	-
Area 'C' emergency planning service	-	4,000	-
REVENUE BEFORE CAPITAL	578,000	746,330	143,443
CAPITAL FUND			
Small Craft Harbour grant	-	-	368,710
WATER AND SEWER GRANTS			
Scada grant - water	410,000	-	-
TOTAL GRANTS AND CONTRIBUTIONS	\$ 988,000	\$ 746,330	\$ 512,153

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DISTRICT OF UCLUELET

General Government and Protective Services Expenditure

(Schedule 5)

Year Ended December 31, 2011

	Budget 2011 (Unaudited)	2011	2010 (Restated Note 4)
GENERAL GOVERNMENT			
Council indemnities	\$ 80,000	\$ 90,949	\$ 83,020
Administrative wages and benefits	305,000	305,742	396,141
Building expenses	59,500	56,952	48,891
Equipment leases	7,000	7,836	7,590
Audit and accounting	23,500	50,137	42,569
Legal	46,000	76,322	41,942
Office	73,500	121,431	52,669
Postage and courier	6,000	6,117	4,742
Insurance	39,000	46,412	44,791
Software and modem	9,000	18,023	15,971
Telephone	19,000	18,044	16,044
Travel and promotion	199,500	171,284	141,965
General elections	5,000	3,940	5,000
TOTAL GENERAL GOVERNMENT EXPENDITURE	\$ 872,000	\$ 973,189	\$ 901,335
PROTECTIVE SERVICES			
Fire protection	\$ 206,000	\$ 144,696	\$ 220,441
Emergency measures	66,500	42,882	51,382
Building inspection	52,000	46,666	39,927
Animal and pest control	44,500	47,970	37,866
TOTAL PROTECTIVE SERVICES EXPENDITURE	\$ 369,000	\$ 282,214	\$ 349,616

DISTRICT OF UCLUELET

Transportation Services Expenditure

(Schedule 6)

Year Ended December 31, 2011

	Budget 2011 (Unaudited)	2011	2010 (Restated Note 4)
COMMON SERVICES			
Administration	\$ 167,500	\$ 213,008	\$ 179,511
Equipment maintenance	78,500	77,804	67,705
Building and yard maintenance	64,500	77,872	79,667
	310,500	368,684	326,883
ROADS AND STREETS MAINTENANCE			
Secondary highway	26,500	-	-
Gravel and sweeping	-	64,837	27,501
Paving and sidewalk	71,000	32,112	62,496
Storms drains	25,500	28,480	27,440
	123,000	125,429	117,437
HARBOUR AND WHARVES			
Administration and wages	137,500	127,566	118,962
Garbage and waste oil	19,000	23,670	29,948
Office, supplies, insurance	20,000	15,077	22,820
Repairs, maintenance, janitorial	50,000	54,199	49,754
Utilities	22,500	35,905	31,795
	249,000	256,417	253,279
TRAFFIC CONTROL	14,000	4,960	9,602
STREET LIGHTING	35,500	44,526	34,816
TOTAL TRANSPORTATION SERVICES EXPENDITURE	\$ 732,000	\$ 800,016	\$ 742,019

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DISTRICT OF UCLUELET

Environmental Health and Public Health & Welfare Services Expenditure

(Schedule 7)

Year Ended December 31, 2011

	Budget 2011 (Unaudited)	2011	2010 (Restated Note 4)
ENVIRONMENTAL HEALTH SERVICES			
Administrative	\$ 35,500	\$ 32,749	\$ 26,098
Garbage contract	3,500	4,884	8
TOTAL ENVIRONMENTAL HEALTH SERVICES	\$ 39,000	\$ 37,633	\$ 26,106
PUBLIC HEALTH AND WELFARE SERVICES			
Administrative wages and benefits	\$ 4,500	\$ 1,844	\$ 3,663
Contract services	3,500	543	2,845
Supplies	3,000	169	80
TOTAL PUBLIC HEALTH AND WELFARE SERVICES	\$ 11,000	\$ 2,556	\$ 6,588

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DISTRICT OF UCLUELET

Cultural and Recreation Services Expenditure

(Schedule 8)

Year Ended December 31, 2011

	Budget 2011 (Unaudited)	2011	2010 (Restated Note 4)
CULTURAL SERVICES			
Contract - Vancouver Island Regional Library	\$ 88,500	\$ 88,788	\$ 87,568
RECREATION SERVICES			
Administration and office	329,500	326,709	283,763
Buildings	99,500	137,327	87,394
Parks and grounds	255,000	231,645	279,313
Activities	46,500	73,086	70,413
Day camp/summer programs	19,500	26,608	27,571
Playschool	16,500	15,878	11,543
Projects	83,000	110,052	97,592
Tourism	5,000	6,340	-
	854,500	927,645	857,589
TOTAL CULTURAL AND RECREATION SERVICES EXPENDITURE	\$ 943,000	\$ 1,016,433	\$ 945,157

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DISTRICT OF UCLUELET

Consolidated Utility Services Expenditure

(Schedule 9)

Year Ended December 31, 2011

	Budget 2011 (Unaudited)	2011	2010 (Restated Note 4)
SEWER UTILITY			
Administration	\$ 103,000	\$ 129,107	\$ 60,038
Sewer connections	9,500	1,581	11,597
Distribution system	107,500	62,054	67,831
Sewer lift stations	74,000	76,686	95,006
Sewer treatment	43,000	47,246	45,080
TOTAL SEWER UTILITY EXPENDITURE	\$ 337,000	\$ 316,674	\$ 279,552
WATER UTILITY			
Administration	\$ 180,000	\$ 127,954	\$ 65,519
Water connections	120,500	14,824	7,271
Distribution system	58,000	59,009	70,782
Pumphouse and reservoir	350,500	115,462	130,180
Treatment	41,000	23,068	31,010
TOTAL WATER UTILITY EXPENDITURE	\$ 750,000	\$ 340,317	\$ 304,762

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DISTRICT OF UCLUELET

Consolidated Schedule of Tangible Capital Assets

(Schedule 10)

Year Ended December 31, 2011

	Opening balance	Additions	Dis- posals	Write- downs	Balance - End of year	Accum Amort'n - Beginning of year	Net Carrying Amount - Beginning of year	Del- etions	Amort'n	Accum Amort'n - End of year	Net Carrying Amount - End of year
Land	\$ 11,295,795	\$ 51,166	\$ -	\$ -	\$ 11,346,961	\$ -	\$ 11,295,795	\$ -	\$ -	\$ -	\$ 11,346,961
Buildings	10,333,912	240,690	-	-	10,574,602	(845,900)	9,488,012	-	(207,096)	(1,052,996)	9,521,606
Equipment	1,999,991	151,039	-	-	2,151,030	(732,874)	1,267,117	-	(132,989)	(865,863)	1,285,167
Road											
structures	6,938,248	267,809	-	-	7,206,057	(2,383,488)	4,554,760	-	(165,123)	(2,548,611)	4,657,446
Drainage											
structures	1,413,540	-	-	-	1,413,540	(414,066)	999,474	-	(30,154)	(444,220)	969,320
Other											
structures	2,799,171	27,425	-	-	2,826,596	(737,156)	2,062,015	-	(126,519)	(863,675)	1,962,921
Water											
structures	3,539,651	72,092	-	-	3,611,743	(1,540,097)	1,999,554	-	(85,449)	(1,625,546)	1,986,197
Sewer											
structures	7,142,095	918,084	-	-	8,060,179	(2,993,854)	4,148,241	-	(166,124)	(3,159,978)	4,900,201
	\$ 45,462,403	\$ 1,728,305	\$ -	\$ -	\$ 47,190,708	\$ (9,647,433)	\$ 35,814,968	\$ -	\$ (913,454)	\$ (10,560,889)	\$ 36,629,819

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DISTRICT OF UCLUELET

Consolidated Fund Balances representing Accumulated Surplus

(Schedule 11)

Year Ended December 31, 2011

	2011	2010 <i>(Restated Note 4)</i>
FUND BALANCES		
Operating fund <i>(Statement F)</i>	\$ (1,353,373)	\$ (842,096)
Capital fund <i>(Statement G)</i>	4,975	4,975
Reserve fund <i>(Statement H)</i>	792,037	681,863
	(556,361)	(155,258)
UCLUELET ECONOMIC DEVELOPMENT CORPORATION <i>(Statement I)</i>	3,949	8,623
	(552,412)	(146,635)
EQUITY IN TANGIBLE CAPITAL ASSETS <i>(Note 14)</i>	35,431,336	35,323,736
RESERVE ACCOUNTS <i>(Note 15)</i>	972,267	740,967
	36,403,603	36,064,703
ACCUMULATED SURPLUS	\$ 35,851,191	\$ 35,918,068