



Mayne Island  
Improvement District  
56<sup>th</sup> Annual General Meeting



Date: Sunday, November 22, 2020 @ 10 am  
Location: Mayne Island Fire Hall – Truck Bays

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### Agenda

1. Call to Order
2. Request for additions and motion to approve agenda
3. Approval of minutes of previous Annual General Meeting - April 13, 2019
4. Annual report from the Corporate Administrative Officer
5. Annual report from the Fire Chief
6. Annual report from the Auditor and presentation of 2019 financial statements
7. Appointment of the Auditor for 2020
8. Other Business / Town Hall
9. Trustee Candidate Acclimation
10. Adjournment

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**Qualified Voters:** must be a Canadian Citizen, 18 years or older, have been a resident of BC for the past 6 months, and be a registered owner or the designated agent of a registered company or society which is registered owner of real property on Mayne Island for more than 30 days.

**Trustee Requirements:** To run as a Trustee you must be a Canadian Citizen, 18 years or older, have been a resident of BC for the past 6 months, and be a registered owner, or their spouse, of real property on Mayne Island for more than 30 days.

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# Mayne Island Improvement District

## Minutes of the 55<sup>th</sup> Annual General Meeting

### Saturday, April 13<sup>th</sup>, 2019

### Mayne Island Fire Hall

The 55<sup>th</sup> Annual General Meeting of the Mayne Island Improvement District (MIID) was held at the Fire Hall, Mayne Island, on Saturday, April 13, 2019 commencing at 1:03 PM. Trustee David Maude chaired the meeting.

#### **PRESENT:**

Trustees: David Maude, Doug Hill, Wayne Peace, Sean Skiffington and Brian Dearden  
Staff: Corporate Administrative Officer: Katherine Somerville;  
Administrative Assistant: Hailey Flynn; Recording Secretary: Gerrie Wise;  
Deputy Fire Chief: Eric Walker  
Auditor: Sheila Henn, CPA, CA of Paterson, Henn CPA

Approximately 12 Mayne Island property owners and/or members of the public

**ABSENT with Notice:** Fire Chief: Kyle Stobart

#### **1) MEETING CALLED TO ORDER:**

The meeting was called to order at 1:03 PM by the Chair, Trustee Maude.

#### **2) ADDITIONS TO/APPROVAL OF THE AGENDA**

**MOTION:** Moved by Pam Wilkins and seconded by Jan Peace that the Agenda for the 55<sup>th</sup> Annual General Meeting of Saturday, April 13<sup>th</sup>, 2019 be adopted.

**Motion was carried by show of hands.**

#### **3) APPROVAL OF MINUTES OF PAST ANNUAL GENERAL MEETING HELD ON APRIL 21<sup>st</sup>, 2018:**

**MOTION:** Moved by Jon Hoff and seconded by Christine Pearson that the Minutes of the 54<sup>rd</sup> Annual General Meeting held on Saturday, April 21<sup>st</sup>, 2018 be adopted.

**Motion was carried by show of hands.**

#### **4) ANNUAL REPORT OF THE BOARD OF TRUSTEES:**

The Chair presented the report<sup>1</sup>, a copy of which is attached. He thanked Trustee Skiffington for his efforts to complete the fire hall and obtaining the final occupancy certificate. Trustee Maude emphasized the fact that it was a difficult and complex job and that Trustee Skiffington completed the job as a volunteer. A round of applause followed. Trustee Maude then asked for questions.

**None were asked**

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<sup>1</sup> Report from the Board of Trustees

**MOTION:** Moved by Rick Milne and seconded by Ron Willick that the Annual Report of the Board of Trustees be accepted as circulated.

**Motion was carried by show of hands.**

**5) ANNUAL REPORT OF THE CORPORATE ADMINISTRATIVE OFFICER:**

The Report<sup>2</sup>, a copy of which is attached to these minutes, was reviewed by Katherine Somerville and she asked for questions.

**None were asked**

**MOTION:** Moved by Jan Peace and seconded by Christine Pearson to accept the Corporate Administrative Officer's Report. **Motion was carried by show of hands.**

**6) ANNUAL REPORT OF THE FIRE CHIEF:**

The Fire Chief's Report, a copy<sup>3</sup> of which is attached to these minutes, was reviewed by Deputy Chief Eric Walker. He highlighted the following:

- I. We currently have 28 firefighters, including 3 off-island "work experience" volunteer firefighters;
- II. We have a new vehicle: Rescue 1, which is our primary Medical Response and Rope Rescue vehicle;
- III. We can now train our firefighters to level 2 in-house utilizing an online training program which is more cost effective for our Department since members no longer have to be trained off-island.

The Deputy Chief then asked for questions.

**Q.** Deb Foote: Please explain the terms: Exterior, FR only and FF1 and FF2

**A.** Deputy Chief Walker explained the designations and explained that the level of training requirements are actually the ruling definition for each term:

- I. Exterior: The 1<sup>st</sup> level of firefighter- trained to fight fires only from exterior; may not enter a structure.
- II. FF1: Trained to fight fires including entering structures may not lead a team.
- III. FF2: Trained to fight fires including entering structures and to lead a team.
- IV. FR – First Responders – medical response only.

**Q.** D.F. You show 12 "Fire Fighter 2" members and 9 others training. Does that include the FR?

**A.** Nine of our current exterior members are training to Fire Fighter 2 level. FR members are First Responders and are not taking that training.

**MOTION:** Moved by Deb Foote and seconded by Deb Milne to accept the Fire Chief's Report. **Motion was carried by show of hands.**

**7) PRESENTATION OF THE AUDITED FINANCIAL STATEMENTS:**

The Financial Statements<sup>4</sup>, copy of which is attached to these minutes, were presented by Sheila Henn, the Auditor for the Improvement District. She reviewed the Financial Statements and asked for any questions.

**None were asked.**

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<sup>2</sup> Corporate Administrative Officer's Report

<sup>3</sup> Fire Chief's Report

<sup>4</sup> Audited Financial Statements

The Auditor then suggested that any questions could be emailed to Katherine (CAO) and she will answer them or refer to the Auditor for response.

## 8) MOTION TO ACCEPT THE AUDITED FINANCIAL STATEMENTS:

**MOTION:** Moved by Jon Hoff and seconded by Aaron Reith that the Auditor's Financial Report be accepted as presented. **Motion was carried by show of hands.**

## 9) MOTION TO APPOINT THE AUDITOR:

Trustee Maude made a recommendation to appoint our present Auditor.

**MOTION:** Moved by Rick Milne and seconded by Jan Peace that the firm of Patterson Henn be appointed as Auditor for the year 2019.

**Motion was carried by show of hands.**

## 10) OTHER BUSINESS: Questions and comments:

**Q.** Aaron Reith: After complementing the Improvement District on providing the Fire Service and Health Centre as stated in the Letters patent, he asked since Garbage Collection is in our Letters Patent, is the Improvement District going to create a Garbage Collection Service?

**A.** The Chair deferred to Trustee Dearden, Chair of Garbage Committee to avoid the appearance of conflict of interest. Trustee Dearden explained that the Letters Patent give the Improvement District the authority to tax for garbage services. It does not commit the District to operating a service, only provides the ability to tax.

**Q.** A.R. Was there a feasibility study done? I'd like to know how much would be added to my taxes?

**A.** There have been several surveys and previous committees have investigated costs. The last survey indicated that a large majority of the taxpayers and residents did not support a garbage service operated by the Improvement District. The survey was published at the time. (June 2012)

**Q.** Rick Milne: Would that mean that all property owners would pay, even part-timers who pack their garbage home?

**A.** Trustee Dearden explained: Yes, all taxpayers would pay, probably a "parcel tax".

**Question from the floor:** Would it require a referendum?

**A.** The Administrator explained the Improvement District has the authority to tax now, a referendum is not required for that, however should Capital assets be required a referendum to borrow funds in order to purchase land, trucks, etc. would be required.

**Comment:** Sean Skiffington stated that in his opinion, we now have "user pay" – a much better system for Mayne Island, its residents and tax-payers.

**Q.** A.R. I would like to have a feasibility study done. Can you publish the survey results again?

**A.** Trustee Dearden: That would be a question you can put to your new Board at a regular Board meeting. We will put it on the agenda for our next Board meeting.

## 11) ELECTION OF TRUSTEES

The Chair turned the meeting over to Jon Hoff, acting as Elections/Returning Officer, for the election of two Trustees for a 3-year term. Nominations for the 3-year position, received prior to the meeting were presented:

Doug Hill, nominated by Gillian Hansche-Penny, seconded by K. Peter Hansche.

Deb Milne, nominated by Wayne Peace, seconded by Jan Peace.

A call was made for nominations from the floor.  
A second call was made for further nominations from the floor.  
A third call was made for further nominations from the floor.  
There being none further, nominations were closed and Doug Hill and Deb Milne were declared elected as Trustees by acclamation.  
The Chair thanked Jon Hoff for acting as Elections Officer.  
He then asked for a motion to adjourn.

**12) ADJOURNMENT:**

**MOTION:** Christine Pearson moved to adjourn the meeting at 1:25 PM. **Carried.**

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David Maude, Chair

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Katherine Somerville,  
Corporate Administrative Officer

Transcribed by Recording Secretary: Gerrie Wise

cc: Ministry, Trustees, Staff, Website, file

DRAFT

# Mayne Island Improvement District

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## 56<sup>TH</sup> ANNUAL GENERAL MEETING

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This year and moving forward we have decided to amalgamate the Reports from the Corporate Officer and the Board of Trustees. The District had an eventful 2019 and several infrastructure updates were completed. Some may have noticed the big green tank at the front of the fire hall. In an effort to utilize rainwater at the fire hall, the tank was installed and fitted with a hose adapter. It is somewhat unsightly at the moment, but hopefully soon we can beautify it with local artists.

Paving of the parking areas behind and beside the fire hall was completed in September. In preparation for this, a considerable amount of the rear bank was excavated and removed to provide a more usable space. The storage units were relocated with the burn building now on top creating a more comprehensive training area. Also, parking spaces are well-defined and the space is well organized. The firefighters are now able to practice on a clean surface; footwear and equipment picks up less debris and the fire hall floor and truck bay is much cleaner.

After the lengthy court action related to payment of Health Centre taxes, *MacKenzie v Mayne Island Improvement District*, the tax-payer's court appeal was dismissed and costs were awarded to the District. No further appeal may be made of a Provincial Court decision. This was the long-anticipated outcome and although costs were awarded, some costs are not eligible and were borne by the taxpayers in the form of a deficit to the Health Centre's operating budget.

At the Health Centre, the flooring in the doctor's area was replaced with a new hospital grade vinyl flooring, which is better suited to the doctor's area than the former carpeting. In the fall, with the cooperation and participation of the neighbour, several trees that were designated as within the flightpath of the Heliport were cleared in order to retain medical helicopter service.

In November the Mayne Island Improvement District received a letter from the Islands Trust requesting a long-term solution to garbage collection on Mayne Island. In response to this letter and the lapse in garbage collection service on island, the District resolved to begin the provision of garbage collection and disposal as described and authorised in the Letters Patent. This action will involve a small parcel tax to all properties on Mayne Island as well as a fee for service for those who use the service. The Board believes this is a reasonable, cost-effective method of ensuring garbage collection is consistently provided on the island, and service is not subject to independent providers halting their operations.

Thank you to those volunteers, trustees and staff for going the extra mile to make our local government a success.

Respectfully submitted,

Katherine Somerville,  
Corporate Administrative Officer,  
Mayne Island Improvement District

*Mission Statement:*

*"To provide responsible stewardship for fire protection, health centre facilities, and garbage service to the community of Mayne Island."*



# Mayne Island Fire Rescue

## 2019 Annual Report

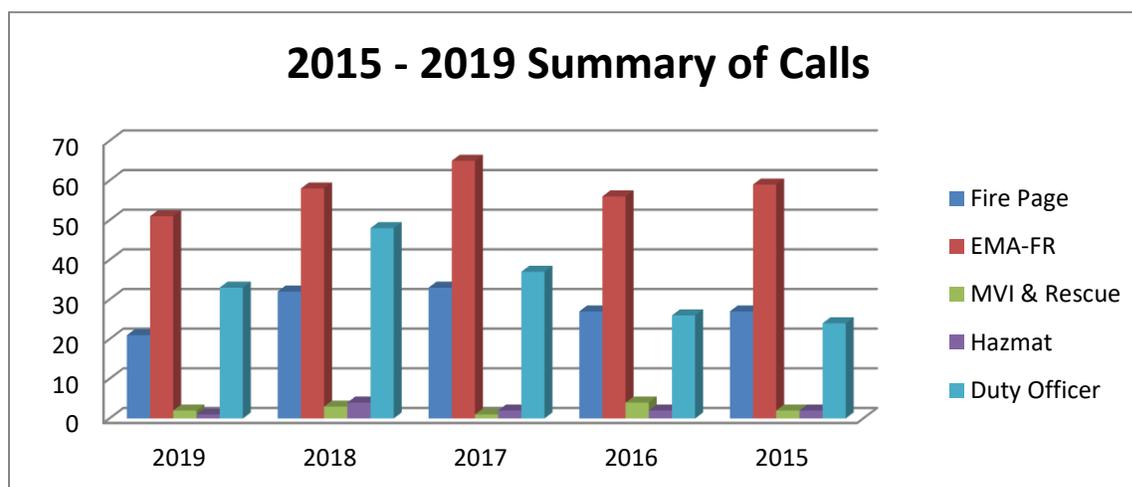


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## Response Analysis

Mayne Island Fire Rescue responded to 108 pages in 2019, down from 145 in 2018. This was caused in part by new a BCAS “Critical Response Model” which categorizes incoming emergency calls and dictates resources required. This reduced our call volume of medical calls. MIFR also responded to Duty Officer pages, hazmat, motor vehicle incidents, downed hydro lines, wildland and structure fires. Average response time to scene was 10 to 15 minutes and the average call duration was 60 minutes.

The following chart details an analysis of call comparisons for the past five years:



The majority of calls responded to by MIFR in 2019 as in the previous 5 years were medical calls, which is consistent within the fire service across North America. Second after first responder calls were Duty Officer pages, which range from open burn complaints to equipment restriction violations. Third was fire pages which include hydro incidents, RCMP assists, structural and wildland fires. There were 2 motor vehicle incidents and only 1 hazmat incident. MIFR responded in 15 minutes or less for 75% of calls in 2019. Call duration varied in length from a few minutes to over 5 hours. MIFR actioned 4 structure fires in 2019, which is high for Mayne Island.

## Service Level

The Office of the Fire Commissioner has defined 3 service levels for fire departments in British Columbia: Exterior, Interior and Full Service. Mayne Island Fire Rescue’s service level as established by bylaw is defined as Full Service. A Full-Service fire department has the training and equipment to

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perform a full spectrum of fire services, such as performing an offensive (interior) attack on a fire in a more complex structure than a single-family dwelling (ie: school/hardware), hazmat, MVI etc.

## Membership

2019 saw the loss of 3 firefighters which was offset by an intake of 6 new recruits. This brings us our numbers to 23 members. The recruits aren't referred to as members until they get issued pagers which will bring our numbers to 29 members this year. Pagers are issued after completion of Exterior Firefighter accreditation after which they will be encouraged to train further to FF2. Six of our newer members are enrolled in online training to attain FF2 (Full Service) designation. The work experience members came to us fully trained and volunteer their time to gain experience in the hope of getting hired on as career firefighters in a city department.

The following chart details current experience and training levels on the department:

Time Serving	Members	Training Level	Members
0 to 5 years	14	Exterior and FR only	11
6 to 10 years	3	FF1	1
10 to 20 years	3	FF2	11, + 6 in progress
20-30 years	2	Fire Officer 1	2
30 years +	1	Fire Officer 2	1 in 2020

## Apparatus

Mayne Island Fire Rescue's fleet currently consists of 6 apparatus. A primary attack engine, a secondary engine/tender (tanker), 2 dedicated tenders and 2 standard pick-up trucks equipped with emergency lights and sirens.

Engine 2 is our primary pumper. It is a 2012 Spartan Legend series with 6 seats and a 1,500 GPM. Pump. The addition of Engine 2 in 2013 provided the capacity to action a fire with a complete attack crew out of one truck.

Engine 1 is our secondary pumper truck/tender. It is a 1996 Freightliner with 3 seats and a 1,250 GPM. Pump. Engine 1 is used for relay pumping to Engine 2 and as a Rapid Intervention Team water supply. Engine 1 will also respond as a primary pumper to a second alarm.

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Tender 3 is a 2009 Freightliner with a 1,500 gal. water tank. In 2018 Tender 3 underwent a retrofit to install a rated pump and is now our primary responding tender (tanker). The new pump enables the unit to be filled by a single firefighter, freeing up personnel for other duties.

Tender 1 is a 2000 Freightliner carrying 1,700 gal. and a 500 GPM pump. It is usually last truck out the door on a fire call.

Rescue 1 is a 2018 Chevrolet Silverado pick up truck with a commercial canopy and a bed slide. It is our first truck out on medical and rope rescue incidents.

Utility 1 is a 2012 Ford F250 basic pickup truck. During the summer months we mound a skid unit in the bed which has a hose reel, pump and 200 gal water tank.

## 2020

A planned open house incorporating a fire smart workshop and public fire extinguisher training have been cancelled this year due to the coronavirus pandemic. As well our in-house recruit training and our regular Tuesday night fire practice have been cancelled. However, the management team will be utilizing technology to reach out and conduct virtual and group online training events to help keep our membership engaged with and committed to the fire department. Once proficient with online platforms we can reach out to re-engage with the public electronically until the end of the pandemic social distancing orders.

By order of the Provincial Health Officer, first responders will not be paged out to COVID-19 events in order to limit the spread and to protect front line health workers. This will reduce our call volume further but help keep our responders healthy enough to respond to serious emergencies.

These are trying times but both Deputy Chief Walker and I look forward to continuing to serve the community of Mayne Island in our capacities with the fire department.

Kyle Stobart,  
Fire Chief.

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**PATERSON HENN CPA**  
CHARTERED PROFESSIONAL ACCOUNTANTS

**Caroline M. Paterson, CPA, CGA\***

**Sheila C. Henn, CPA, CA\***

\* denotes Incorporated Professionals

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## **Mayne Island Improvement District - Auditor's Summary – December 31, 2019 Audit**

Please refer to the audited financial statements which were completed and dated April 13, 2020.

Overall, the audit for 2019 was a 'typical' year with no concerns or audit findings that would prevent us from issuing a "clean" unqualified audit statement. The Auditor's Report sets out the opinion as well as providing information on both management and the auditor's responsibility.

The audit was completed in early March and the financials completed in April. Therefore, subsequent events were as of that time and not updated for Covid or for other changes in operations.

Further, there were no concerns or management points for the audit.

### Statement of Financial Position:

Note 6 provides the breakdown of Renewal Reserve Funds for Fire Protection and the Health Centre. For 2019, the primary additions to capital assets were the paving for the fire hall, an amount paid for Fire Statutory Rights-of-Way and flooring for the Health Centre.

There was the annual repayment to the Government of BC as per Bylaw 167. See Note 4 – Long Term Debt.

Overall, there was an increase in Accumulated Surplus of \$51,921 – see Note 5.

### Statement of Operations

Please refer to the breakdown of expenditures with no specific items to note. There was a surplus for Fire Protection and a deficit for the Health Centre, largely due to the legal fees. These activities have been discussed in the Corporate Administrator's Annual Report.

I would like to thank Katherine and all the staff for their assistance during the audit. I look forward to working with the staff and trustees should I be appointed for this coming year and I hope this finds everyone healthy at this challenging time.

Should you have any specific questions on the above or on the financial statements, please email me at [sheila@patersonhenn.com](mailto:sheila@patersonhenn.com).

Respectfully,

*Sheila C Henn, CPA, CA*

*Presented for the AGM in November, 2020 – please refer to original documents as this information may not be appropriate for other purposes.*

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Financial Statements**  
**Year Ended December 31, 2019**

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Index to Financial Statements**  
**Year Ended December 31, 2019**

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	Page
MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING	1
INDEPENDENT AUDITOR'S REPORT	2 - 3
FINANCIAL STATEMENTS	
Statement of Financial Position	4
Statement of Operations	5
Statement of Changes in Annual Surplus (Deficit)	6
Statement of Changes in Net Financial Debt	7
Statement of Cash Flows	8
Notes to Financial Statements	9 - 14
Fire Protection Expenditures ( <i>Schedule 1</i> )	15
Governance Expenditures ( <i>Schedule 2</i> )	16
Health Centre Expenditures ( <i>Schedule 3</i> )	17

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## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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The financial statements of Mayne Island Improvement District are the responsibility of Mayne Island Improvement District and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards (PSAS). 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 financial statements are presented fairly in all material respects.

In carrying out its responsibilities, management maintains appropriate systems of internal and administrative controls designed to provide reasonable assurance that transactions are executed in accordance with proper authorization, that assets are properly accounted for and safeguarded, and that the financial information is reliable and accurate.

The Board of Trustees is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements.

The financial statements have been audited by Paterson Henn CPA Chartered Professional Accountants. The independent auditor's report addressed to the Trustees appears on the following page. Their opinion is based upon an examination conducted in accordance with Canadian generally accepted auditing standards, performing such tests and other procedures as they consider necessary to obtain reasonable assurance that the consolidated financial statements are free of material misstatement and present fairly the financial position and results of the Improvement District in accordance with Canadian public sector accounting standards.

  
Trustee

  
Trustee

Mayne Island, BC  
March 24, 2020



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## INDEPENDENT AUDITOR'S REPORT

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To the Trustees of Mayne Island Improvement District

### Report on the Financial Statements

#### Opinion

We have audited the financial statements of Mayne Island Improvement District (the Improvement District), which comprise the statement of financial position as at December 31, 2019, and the statements of operations, changes in annual surplus (deficit), changes in net financial debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Improvement District as at December 31, 2019, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

#### Basis for Opinion

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

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

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

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

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

(continues)

### **Auditor's 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 users taken on the basis of these financial statements.

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 Improvement District'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 Improvement District'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 Improvement District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **Report on Other Legal and Regulatory Requirements**

As required by the Societies Act of British Columbia, we report that, in our opinion, the accounting policies applied in preparing and presenting the financial statements in accordance with Canadian public sector accounting standards have been applied on a basis consistent with that of the preceding year.

Sidney, British Columbia  
April 13, 2020

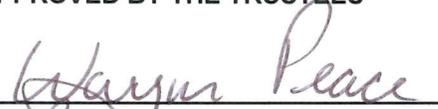
*Paterson Henn CPA*

Chartered Professional Accountants

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Statement of Financial Position**  
**December 31, 2019**

	2019	2018
<b>FINANCIAL ASSETS</b>		
Cash	\$ 251,761	\$ 345,763
Renewal reserve funds (Note 6)	318,709	254,632
Accounts receivable	22,034	11,945
	<b>592,504</b>	<b>612,340</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	34,878	52,508
Long term debt (Note 4)	2,004,822	2,101,386
	<b>2,039,700</b>	<b>2,153,894</b>
<b>NET FINANCIAL DEBT</b>	<b>(1,447,196)</b>	<b>(1,541,554)</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Note 3)	3,413,904	3,460,790
Prepaid expenses	24,012	19,563
	<b>3,437,916</b>	<b>3,480,353</b>
<b>ACCUMULATED SURPLUS (Notes 5, 6)</b>	<b>\$ 1,990,720</b>	<b>\$ 1,938,799</b>

**APPROVED BY THE TRUSTEES**

  
 \_\_\_\_\_ Trustee

  
 \_\_\_\_\_ Trustee

**MAYNE ISLAND IMPROVEMENT DISTRICT**

**Statement of Operations**

**Year Ended December 31, 2019**

	Budget 2019	Fire Protection 2019	Health Centre 2019	<b>Total 2019</b>	Total 2018
<b>REVENUES</b>					
Fire Protection Tax Levies	\$ 624,207	\$ 624,207	\$ -	\$ <b>624,207</b>	\$ 617,587
Capital Tax Advance Levies	-	159,606	-	<b>159,606</b>	159,606
Health Centre Tax Levies	92,604	-	92,600	<b>92,600</b>	90,404
Rental Revenue	15,000	-	15,000	<b>15,000</b>	15,000
Penalties & Interest on Tax Levies	4,000	-	3,799	<b>3,799</b>	3,437
Burn Permit Sales	3,000	3,541	-	<b>3,541</b>	3,290
Operating Interest and Other Revenue	750	6,590	982	<b>7,572</b>	5,916
Interest Revenue on Reserve Funds	4,275	5,524	981	<b>6,505</b>	3,791
	<hr/> 743,836	<hr/> 799,468	<hr/> 113,362	<hr/> <b>912,830</b>	<hr/> 899,031
<b>EXPENSES</b>					
Fire Protection Expenditures ( <i>Schedule 1</i> )	490,465	551,640	-	<b>551,640</b>	504,094
Governance Expenditures ( <i>Schedule 2</i> )	49,767	48,790	-	<b>48,790</b>	42,946
Health Centre Expenditures ( <i>Schedule 3</i> )	95,604	-	103,569	<b>103,569</b>	105,161
	<hr/> 635,836	<hr/> 600,430	<hr/> 103,569	<hr/> <b>703,999</b>	<hr/> 652,201
<b>SURPLUS FROM OPERATIONS</b>	<hr/> 108,000	<hr/> 199,038	<hr/> 9,793	<hr/> <b>208,831</b>	<hr/> 246,830
<b>OTHER REVENUE (EXPENSES)</b>					
Amortization	-	(137,957)	(18,953)	<b>(156,910)</b>	(154,712)
Budgeted transfer to Fire Protection reserve	(87,000)	-	-	-	-
Budgeted transfer to capital - Fire Protection	(5,000)	-	-	-	-
Budgeted transfer to Health Centre reserve	(16,000)	-	-	-	-
	<hr/> (108,000)	<hr/> (137,957)	<hr/> (18,953)	<hr/> <b>(156,910)</b>	<hr/> (154,712)
<b>ANNUAL SURPLUS (DEFICIT)</b>	<hr/> \$ -	<hr/> \$ 61,081	<hr/> \$ (9,160)	<hr/> <b>\$ 51,921</b>	<hr/> \$ 92,118

See notes to financial statements

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Statement of Changes in Annual Surplus (Deficit)**  
**Year Ended December 31, 2019**

	Fire Protection 2019	Health Centre 2019	<b>Total 2019</b>	Total 2018
<b>ACCUMULATED SURPLUS (DEFICIT) - BEGINNING OF YEAR</b>	\$ (1,781,702)	\$ 5,078	<b>\$ 1,938,799</b>	\$ 1,846,681
Surplus (deficit) for the year	61,081	(9,160)	<b>51,921</b>	92,118
Amortization of tangible capital assets	(1,720,621)	(4,082)	<b>1,990,720</b>	1,938,799
Transfers to tangible capital assets <i>(Note 3)</i>	137,951	18,953	-	-
Transfers to renewal reserve funds <i>(Note 6)</i>	(86,033)	(23,984)	-	-
	(71,080)	7,003	-	-
<b>ACCUMULATED SURPLUS (DEFICIT) - END OF YEAR <i>(Note 5)</i></b>	<b>\$ (1,739,783)</b>	<b>\$ (2,110)</b>	<b>\$ 1,990,720</b>	<b>\$ 1,938,799</b>

See notes to financial statements

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Statement of Changes in Net Financial Debt**  
**Year Ended December 31, 2019**

	Budget 2019	2019	2018
<b>ANNUAL SURPLUS</b>	\$ -	\$ 51,921	\$ 92,118
Amortization of tangible capital assets	-	156,910	154,712
Purchase of tangible capital assets	(108,000)	(110,024)	(144,516)
Decrease (increase) in prepaid expenses	-	(4,449)	(1,124)
	(108,000)	42,437	9,072
<b>INCREASE (DECREASE) IN NET FINANCIAL ASSETS</b>	(108,000)	94,358	101,190
<b>NET FINANCIAL DEBT - BEGINNING OF YEAR</b>	(1,541,555)	(1,541,554)	(1,642,744)
<b>NET FINANCIAL DEBT - END OF YEAR</b>	\$ (1,649,555)	\$ (1,447,196)	\$ (1,541,554)

See notes to financial statements

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Statement of Cash Flows**  
**Year Ended December 31, 2019**

	2019	2018
<b>OPERATING ACTIVITIES</b>		
Annual surplus	\$ 51,921	\$ 92,118
Item not affecting cash:		
Amortization of tangible capital assets	<u>156,910</u>	154,712
	<u>208,831</u>	246,830
Changes in non-cash working capital:		
Accounts receivable	(10,089)	3,469
Accounts payable and accrued liabilities	(17,630)	15,441
Prepaid expenses	<u>(4,449)</u>	(1,125)
	<u>(32,168)</u>	17,785
Cash flow from operating activities	<u>176,663</u>	264,615
<b>CAPITAL TRANSACTIONS</b>		
Purchase of tangible capital assets	<u>(110,024)</u>	(144,516)
Cash flow used by capital transactions	<u>(110,024)</u>	(144,516)
<b>INVESTING TRANSACTIONS</b>		
(Increase) decrease in renewal reserve funds	<u>(64,077)</u>	(8,471)
<b>FINANCING ACTIVITY</b>		
Repayment of long term debt	<u>(96,564)</u>	(93,751)
Cash flow used by financing activity	<u>(96,564)</u>	(93,751)
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>(94,002)</b>	17,877
Cash - beginning of year	<u>345,763</u>	327,886
<b>CASH - END OF YEAR</b>	<b>\$ 251,761</b>	<b>\$ 345,763</b>

See notes to financial statements

# MAYNE ISLAND IMPROVEMENT DISTRICT

## Notes to Financial Statements

Year Ended December 31, 2019

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### 1. NATURE OF OPERATIONS

The Mayne Island Improvement District (the "Improvement District") is an Improvement District in British Columbia, Canada, governed by the Local Government Act, Letters Patent and its own bylaws. It is tax-exempt pursuant to the Canadian Income Tax Act.

The Improvement District is empowered to levy taxes to support the provisions of fire protection, the operation of the Mayne Island Health Centre and the provision of garbage collection and disposal services to the community of Mayne Island. Fire protection consists of prevention services, fire control and public education. The Health Centre facility and heliport are maintained by the Improvement District while the operations are carried out by other parties, including Mayne Island Health Centre Association (MIHCA). Garbage collection and disposal on Mayne Island is not provided by the Improvement District in the current year or previous years and currently no taxes have been collected for this provision of garbage collection and disposal services (see Note 9).

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of presentation

The financial statements were prepared in accordance with Canadian public sector accounting standards (GAAP) and are prepared using the accrual basis of accounting.

#### Basis of accounting

##### Operating Funds - Fire Protection and Health Centre

Revenues and expenses related to fire protection, governance of the fire protection operations and the Health Centre are reported in the Operating Fund. The programs consist of fire protection and governance as well as the Health Centre and heliport. The operating fund also accounts for the net bank debt and long term debt and the associated costs for these, unless considered construction costs. Costs specific to one function only are charged to the specific cost centre. When costs relate to the entire Improvement District, the expenses are consistently allocated 35% to Fire Protection, 30% to Governance of the Fire Protection operations, and 35% to the Health Centre.

##### Tangible Capital Assets Fund

The Tangible Capital Assets Fund reports the assets, liabilities, revenues, and expenses related to Mayne Island Improvement District's capital assets for fire protection and the Health Centre. Bank debt and long term debt relating to the fire hall building are considered part of the applicable operating fund.

##### Renewal Reserve Funds

The Renewal Reserve Funds are funds established through bylaw for the upgrading, replacement or renewal of existing works. The funds, as well as interest earned on the funds, are held in separate interest earning cash or cash equivalent accounts. Expenditures may only be made from these funds after a bylaw is approved by the trustees of the Improvement District. See Note 6.

##### Measurement uncertainty

The preparation of financial statements in conformity with Canadian public sector accounting standards 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. 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.

(continues)

# MAYNE ISLAND IMPROVEMENT DISTRICT

## Notes to Financial Statements

Year Ended December 31, 2019

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

#### Revenue recognition

The Improvement District collects taxes for Fire Protection and the Mayne Island Health Centre. The provincial government distributes the taxes collected for fire protection as an annual statutory advance in July. In addition, the provincial government collects taxes for the capital advance tax levy which is distributed directly to offset the long term debt held with the provincial government. Other revenues, including tax revenues, are recorded in the period in which the transaction or events that gave rise to the revenues occurred. Expenditures are recorded in the period that the goods and services are acquired and a liability is incurred.

Restricted contributions (if any) are recognized as revenue in the year in which the related expenses are incurred. When the related expenses have not been incurred, the restricted contribution is recognized as deferred revenue on the statement of financial position.

#### Budget

The budget reflects the Statutory Annual Budget as adopted by the Improvement District and is not subject to review or audit.

#### Financial instruments

The Improvement District's financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable, and long term debt. The carrying amounts of these financial instruments approximates their fair value.

Unless otherwise noted, it is management's opinion that the Improvement District is not exposed to significant interest, liquidity or credit risk arising from these financial instruments.

#### Tangible capital assets

Tangible capital assets are stated at cost or deemed cost less accumulated amortization. Tangible capital assets are amortized over their estimated useful lives at the following rates and methods, with one-half amortization charged in the year of acquisition:

Buildings - Health Centre	4%	declining balance method
Building - Fire hall	40 years	straight-line method
Computer equipment	2 years	straight-line method
Equipment and furniture	5 years	straight-line method
Fire fighting clothing	10 years	straight-line method
Fire fighting equipment	10 years	straight-line method
Generator	20 years	straight-line method
Heliport	20 years	straight-line method
Paving	20 years	straight-line method
Radios and pagers	5 years	straight-line method
Vehicles	10 years and 20 years	straight-line method
Water access and equipment	10 years	straight-line method
Water storage	20 years	straight-line method

The Improvement District regularly reviews its tangible capital assets to eliminate obsolete items. The tangible capital assets are considered for their fair value and any impairments are expensed. There were no impairments during the year.

Tangible capital assets acquired or constructed during the year but not placed into use are not amortized. There are currently no assets under construction.

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Notes to Financial Statements**  
**Year Ended December 31, 2019**

3. TANGIBLE CAPITAL ASSETS

	2019 Cost	Accumulated amortization	2019 Net book value	2018 Net book value
<u>Fire Protection</u>				
Land	\$ 4,690	\$ -	\$ 4,690	\$ 3,650
Building - fire hall	2,567,385	256,264	2,311,121	2,375,305
Computer equipment	51,893	48,518	3,375	6,750
Equipment and furniture	22,677	15,890	6,787	8,021
Fire fighting clothing	56,010	56,010	-	-
Fire fighting equipment	248,234	195,776	52,458	60,527
Generator	108,072	65,982	42,090	47,494
Paving	151,500	13,763	137,737	58,188
Radios and pagers	15,587	15,587	-	-
Vehicles	1,101,483	635,865	465,618	507,736
Water access and equipment	56,770	46,216	10,554	15,916
Water storage	55,197	52,760	2,437	5,197
	<u>4,439,498</u>	<u>1,402,631</u>	<u>3,036,867</u>	<u>3,088,784</u>
<u>Health Centre</u>				
Building	603,233	256,496	346,737	336,701
Computer equipment	23,627	18,564	5,063	6,750
Equipment	595	595	-	-
Heliport	55,673	37,353	18,320	21,103
Water system	10,682	3,765	6,917	7,452
	<u>693,827</u>	<u>316,773</u>	<u>377,037</u>	<u>372,006</u>
	<u>\$ 5,133,308</u>	<u>\$ 1,719,404</u>	<u>\$ 3,413,904</u>	<u>\$ 3,460,790</u>

*(continues)*

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Notes to Financial Statements**  
**Year Ended December 31, 2019**

3. TANGIBLE CAPITAL ASSETS *(continued)*

The following additions and disposals occurred during the year:

	2018 Cost	2019 Additions	2019 Disposals	2019 Cost
<b><u>Fire Protection</u></b>				
Land	\$ 3,650	\$ 1,040	\$ -	\$ 4,690
Building - fire hall	2,567,385	-	-	2,567,385
Computer equipment	51,893	-	-	51,893
Equipment and furniture	22,677	-	-	22,677
Fire fighting clothing	56,010	-	-	56,010
Fire fighting equipment	248,234	-	-	248,234
Generator	108,072	-	-	108,072
Paving	66,500	85,000	-	151,500
Radios and pagers	15,587	-	-	15,587
Vehicles	1,101,483	-	-	1,101,483
Water access and equipment	56,770	-	-	56,770
Water storage	55,197	-	-	55,197
	<u>4,353,458</u>	<u>86,040</u>	<u>-</u>	<u>4,439,498</u>
<b><u>Health Centre</u></b>				
Building	579,249	23,984	-	603,233
Computer equipment	23,627	-	-	23,627
Equipment	595	-	-	595
Heliport	55,673	-	-	55,673
Water system	10,682	-	-	10,682
	<u>669,826</u>	<u>23,984</u>	<u>-</u>	<u>693,810</u>
	<u>\$ 5,023,284</u>	<u>\$ 110,024</u>	<u>\$ -</u>	<u>\$ 5,133,308</u>

4. LONG TERM DEBT

	<u>2019</u>	<u>2018</u>
<b>Bylaw 167 - Capital Tax Advance</b> issued, for the purpose of financing the construction of the new fire hall, in the amount of \$2,400,000, requiring annual payments of loan bearing interest at 3% per annum, repayable in annual blended payments of \$159,606, beginning in 2016 through 2035.	<u>\$ 2,004,822</u>	<u>\$ 2,101,386</u>

Principal repayment terms for the next five years are approximately:

2020	\$ 99,461
2021	102,445
2022	105,518
2023	108,684
2024	111,944
	<u>\$ 528,052</u>

Tax levies are collected by the BC provincial government and applied directly each July to the debt held with the provincial government.

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Notes to Financial Statements**  
**Year Ended December 31, 2019**

5. ACCUMULATED SURPLUS (DEBT)

Accumulated surplus (debt) is represented by the following:

	2019	2018
Fire Department Operating Surplus (Debt)	\$ (1,739,783)	\$ (1,781,701)
Health Centre Operating Surplus (Debt)	(2,110)	5,078
Tangible Capital Assets (Note 3)	3,413,904	3,460,790
Renewal Reserve Funds (Note 6)	318,709	254,632
	\$ 1,990,720	\$ 1,938,799

6. RENEWAL RESERVE FUNDS

Changes to renewal reserve funds for the year, are as follows:

	Fire Protection Renewal Reserve	Health Centre Renewal Reserve	2019
Budget transfer - as per approved budget	\$ 87,000	\$ 16,000	\$ 103,000
Prior year surplus transfer	64,596	-	64,596
Current year interest earned on renewal accounts	5,524	981	6,505
	157,120	16,981	174,101
Bylaw 193 - Health Centre flooring	-	(23,984)	(23,984)
Bylaw 194 - Fire hall paving	(85,000)	-	(85,000)
Bylaw 196 - Fire Statutory Rights-of-Way	(1,040)	-	(1,040)
	(86,040)	(23,984)	(110,024)
Renewal reserve fund balance, beginning of year, December 31, 2019	212,916	41,716	254,632
<b>BALANCE END OF YEAR, DECEMBER 31, 2019</b>	<b>\$ 283,996</b>	<b>\$ 34,713</b>	<b>\$ 318,709</b>

Renewal reserve funds are held in separate interest earning cash or cash equivalent accounts in accordance to the the Improvement District's policies.

Bylaws where all funds have not been spent or the work not yet completed, may not yet be finalized by the year end. The expenditures included are actual expenditures incurred.

Bylaw 197 for the Health Centre Tree Clearing in the amount of \$5,000, dated August 20, 2019 was approved. This work has not yet occurred due to weather and other factors.

**MAYNE ISLAND IMPROVEMENT DISTRICT**  
**Notes to Financial Statements**  
**Year Ended December 31, 2019**

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7. LEASE COMMITMENTS

The Improvement District renewed their lease as landlord for the Health Centre premises to Vancouver Island Health Authority ("VIHA") for the period of five (5) years from April 1, 2017 expiring on March 31, 2022 with an additional five (5) year renewal period with the same terms and conditions.

The Improvement District entered into a lease as the lessor with the Mayne Island Volunteer Firefighters' Association in 2014, whereby the Improvement District donated a building, with a nominal fair value, and agreed to lease the lands for a nominal value under a Ground Lease agreement dated May 9, 2014. The term of the lease is for ten (10) years expiring May 9, 2024. Water and sewer is supplied by the Improvement District and all other expenses, costs and improvements relating to this land and building are to be borne by the tenant.

8. OTHER COMMITMENTS

The Improvement District has entered into various contracts and agreements with individuals, companies and other organizations for maintenance, cleaning, gardening and general care of the facilities as well as general operating matters for the Improvement District. These agreements are under normal operations and have been approved by the trustees of the Improvement District.

The Improvement District has a signed Facility Access Agreement with the Capital Regional District ("CRD"). The purpose of this agreement is for the CRD to gain access to Improvement District property for the purpose of operating an ongoing communications centre, or in an event of an emergency, an operations centre. The Grant of License signed in 2017 is for 40 years with the revenue received in the year signed for the entire period.

9. SUBSEQUENT EVENT - GARBAGE COLLECTION AND DISPOSAL

The Improvement District is currently not actively involved in the Garbage Collection and Disposal, which is included in their Letters Patent.

Subsequent to the year end, the Improvement District issued an Invitation to Tender for Garbage Collection and Disposal for Mayne Island. This was due to there being no operating garbage collection businesses on Mayne Island, at the time.

A parking lease agreement is to be entered into for commercial property to park up to four garbage collection vehicles. In addition, a management fee will be paid to the successful applicant over the course of the agreement. All other business operations, including fees for collection services and operating expenses and capital asset purchases, are the responsibility of the independent operator.

The Improvement District will implement a tax to cover the costs for the leased commercial property and management fee.

Although expected to be in 2020 for a one to three year term, the commencement date and terms of the parking lease agreement and management fee agreement is not yet known.

**MAYNE ISLAND IMPROVEMENT DISTRICT**

**Fire Protection Expenditures**

**(Schedule 1)**

**Year Ended December 31, 2019**

	Budget 2019	2019	Total 2018
<b>FIRE PROTECTION EXPENDITURES</b>			
Appreciation and awards	\$ 4,000	\$ 3,311	\$ 3,444
Audit fees	3,850	3,850	3,850
Building repairs and maintenance	14,141	17,670	21,249
Education and training	43,200	44,478	18,932
Equipment maintenance and supplies	29,958	30,496	37,540
Firefighter clothing	3,000	2,476	2,566
Fire prevention education	2,940	2,819	1,962
Insurance	12,301	13,162	12,691
Interest on long term debt	-	63,042	65,854
Office supplies and sundry	3,905	7,329	5,053
Subscriptions and dues	2,665	3,648	4,051
Telecommunications	12,118	10,344	10,582
Travel	500	304	629
Utilities	10,000	6,670	6,812
Vehicle fuel and insurance	11,500	9,116	5,248
Vehicle repairs and maintenance	15,650	22,015	15,640
Wages and benefits - MIID office staff	36,071	37,152	32,848
Wages and benefits - firefighters	284,666	273,758	255,143
	<u>\$ 490,465</u>	<u>\$ 551,640</u>	<u>\$ 504,094</u>

**MAYNE ISLAND IMPROVEMENT DISTRICT**

**Governance Expenditures**

**(Schedule 2)**

**Year Ended December 31, 2019**

	Budget 2019	2019	Total 2018
<b>GOVERNANCE EXPENDITURES</b>			
Audit fees	\$ 3,300	\$ <b>3,300</b>	\$ 3,300
Bank charges	1,560	<b>1,600</b>	1,823
Insurance	910	<b>878</b>	878
Legal	3,000	-	-
Newsletters and bulletins	500	<b>148</b>	200
Office supplies and equipment	2,706	<b>2,586</b>	2,344
Public meetings, freedom of information, misc	400	-	394
Telecommunications	5,524	<b>6,540</b>	5,235
Training and continuing education	750	<b>1,008</b>	275
Travel	200	<b>391</b>	-
Wages and benefits of MIID office staff	30,917	<b>32,339</b>	28,497
	<u>\$ 49,767</u>	<u>\$ <b>48,790</b></u>	<u>\$ 42,946</u>

**MAYNE ISLAND IMPROVEMENT DISTRICT**

**Health Centre Expenditures**

**(Schedule 3)**

**Year Ended December 31, 2019**

	Budget 2019	2019	Total 2018
<b>HEALTH CENTRE EXPENDITURES</b>			
Audit fees	\$ 3,850	\$ <b>3,850</b>	\$ 3,850
Bank charges	1,560	<b>1,527</b>	1,750
Billing costs	5,955	<b>5,734</b>	5,323
Building repairs and maintenance	22,405	<b>20,893</b>	30,573
Heliport operations and insurance	3,200	<b>2,507</b>	2,178
Insurance	4,590	<b>5,343</b>	4,263
Legal	2,000	<b>8,492</b>	10,606
Maintenance contract	6,000	<b>5,868</b>	5,023
Telephone, internet and utilities	8,973	<b>9,684</b>	8,647
Wages and benefits - MIID office staff	36,071	<b>37,515</b>	32,848
Water system	1,000	<b>2,156</b>	100
	<b>\$ 95,604</b>	<b>\$ 103,569</b>	\$ 105,161

# Mayne Island Improvement District

## Trustee Election Procedures Policy

### DEFINITIONS

#### RETURNING OFFICER

1. Is the role of the Corporate Administrative Officer who is responsible for the conduct of all elections, by-elections, and assent votes (formerly referendums);
2. Has the authority to determine whether or not an individual meets the voter eligibility requirements and may require such individual to make and file with him or her a solemn declaration showing that the declarant is eligible to vote;
3. May conduct the roll of Poll Clerk or delegate it to other staff;
4. Is responsible for training the Poll Clerk and any additional election officials required to conduct elections, by-elections and assent votes; and,
5. Is responsible for the appointment of an Election Official.

#### ELECTION OFFICIAL

1. Is appointed by the Returning Officer and is responsible for the physical election process and oversight at the AGM.
2. Assists with counting ballots.

#### POLL CLERK

1. Assists the Returning Officer and Election Official to set up and open the voting place and ensure that voting proceeds in an orderly and safe fashion;
2. Confirms an individual's identity and residential address and therefore their eligibility to vote; and,
3. Assists with counting ballots.

#### SCRUTINEER OR CANDIDATE REPRESENTATIVE

1. May be appointed by a candidate to observe the election process to ensure that proper process is followed;
2. May be present while the ballots are distributed and at the final ballot count; and,
3. May not interfere with the election proceedings.

### VOTER ELIGIBILITY

1. A Canadian citizen;
2. 18 years of age or older;
3. A resident of British Columbia for at least 6 months before voting day;
4. Be an owner (or spouse or legal representative of the owner) of land within the boundaries of the **Mayne Island Improvement District** or the authorized agent, designated in writing, of a board or corporation of such land;
5. Not otherwise be disqualified by any Regulation or Act from voting in the election or be otherwise disqualified by law; and,
6. Have not voted before in the same election.

Each corporation or society that owns land within the improvement district has one vote and must designate, in writing, a person to vote on its behalf. That person can also be an owner of other property in the improvement

district. If so, that person could vote twice, once on their own behalf as a landowner and as the agent authorized on behalf of the landowning corporation or society.

### **TRUSTEE ELIGIBILITY**

The eligibility requirements to be a trustee on an improvement district Board are the same as the eligibility requirements to vote in an improvement district election. The Mayne Island Improvement District Letters Patent (1964) states that the spouse or common-law partner of an eligible elector is qualified to be a candidate for trustee.

There are no specific provisions in the *Local Government Act* that prohibit either a volunteer fire-fighter or a paid fire-fighter from also being a trustee of an improvement district. However, there are several reasons why this situation should be avoided, including but not limited to:

- Potential for a perceived conflict of interest for a person who holds dual roles as an employer and employee;
- Perception of bias; and/or,
- Potential for degradation of employee/employer relationship.

For more information refer to Section B - Improvement District Administration of the *Improvement District Manual (2006)*, Ministry of Community Services.

### **NUMBER OF TRUSTEES**

The Board consists of 5 elected trustees each elected for 3-year terms. Each year vacancies are identified by the Election Official on a rotational basis. The Election Official will, for example, state the following:

- *2 Trustees are to serve a further 1 year, namely: \_\_\_\_\_ and \_\_\_\_\_;*
  - *1 Trustee is to serve a further 2 years, namely: \_\_\_\_\_;*
  - *2 Trustees must resign, and they are: \_\_\_\_\_ and \_\_\_\_\_.*
1. *There are usually at least 12 board meetings annually and each Trustee is encouraged to attend them all. Members of the public are welcome to attend.*
  2. *A quorum at any board meeting comprises at least 3 Trustees. If there are not 3 Trustees present, the meeting must be postponed.*
  3. *The following nominations have been received: \_\_\_\_\_*

### **ANNUAL ELECTIONS**

A general election occurs at the annual general meetings (AGM).

### **BY-ELECTIONS**

By-elections may occur at a special meeting.

### **NOMINATIONS**

1. Eligible individuals must declare their willingness to run for the elected position of trustee by completing a nomination form and submitting it to the Corporate Administrative Officer by the deadline specified.
2. The nomination form must be signed by two nominators.
3. Nominations close no later than 28 days prior to the election.

## NOTICES

1. Notice of an AGM and/or election will be posted at least 14 days in advance of the election,
2. Notice will be posted at five conspicuous places within the district and published in a newspaper circulating therein and on the Mayne Island Improvement District website, [www.miidonline.com](http://www.miidonline.com).

## VOTERS LIST

1. A list of eligible electors based on the assessment role.
2. If an individual confirms their name and address on the list, they are not required to show ID.

## ELECTION PROCEDURES FOR VOTING

1. Poll Clerk and/or Returning Officer checks the name and address of individual on the voters list.
2. If the individual is listed on the voters list – the Poll Clerk:
  - a) asks the elector to make an oral declaration:  
DECLARING they meet the eligibility criteria:
    - *I am a Canadian citizen;*
    - *I am 18 years of age or older;*
    - *I have resided in British Columbia for at least six months immediately preceding voting day;*
    - *I am a registered owner of real property in Mayne Island Improvement District immediately preceding voting day or the authorized agent or legal representative;*
    - *I am not disqualified by any Regulation or Act from voting in the election or be otherwise disqualified by law;*
    - *I have not previously voted in this election.*
  - b) initials beside the elector's information on the qualified voters sign in list confirming that an oral declaration was given;
  - c) provides the elector with a ballot; and,
  - d) reminds the elector they have an opportunity to mark, with an X, one to three choices, depending on the number of trustee vacancies there are to fill.
3. If the individual is not on the voters list, the Poll Clerk asks for identification that confirms the individual's identity and residential address and therefore their eligibility to vote;
4. If the individual does not have identification, the Poll Clerk:
  - a) asks the individual to fill out and sign the Property Owner Elector Solemn Declaration as to their identity and property ownership or the authorized agent or legal representative;
  - b) asks the individual to give an oral declaration;
  - c) initials beside the elector's information confirming that an oral declaration was given;
  - d) provides the elector with a ballot; and,
  - e) reminds the elector they have an opportunity to mark, with an X, one to three choices, depending on the number of trustee vacancies there are to fill.
5. If the individual presents themselves as an agent of a board or corporation or authorized agent or legal representative, the individual must also present formal documentation supporting that they have been assigned authority as agent for that board or corporation's interest or legal representative in property owned within the Mayne Island Improvement District jurisdiction. Only one agent per board or corporation will be permitted to vote. The Poll Clerk:
  - a) asks the individual to fill out and sign the Property Owner Elector Solemn Declaration as to their identity and property ownership, attaching a copy of the board or corporation's authorization as agent or legal representative documentation;
  - b) asks the individual to give an oral declaration;
  - c) initials beside the elector's information on the voters list confirming that an oral declaration was given;
  - d) provides the elector with a ballot; and,

- e) reminds the elector they have an opportunity to mark, with an X, one to three choices, depending on the number of trustee vacancies there are to fill.
6. The elector then marks their ballot and deposits the folded ballot into the ballot box.

### **BALLOT COUNT**

1. Ensure only the Returning Officer, Election Official, Poll Clerk and candidates or appointed scrutineers are present at the count:
  - a) a candidate or their scrutineer (not both) may observe the ballot count proceedings to ensure a transparent and consistent process is followed and that any potentially spoiled ballots are ruled on by the Returning Officer in a fair and consistent manner.
2. Determine the number of eligible electors that voted;
3. Open the sealed ballot box;
4. The Election Official will count the ballots using tally sheets:
  - a) a ballot will be counted when it clearly identifies not more than one to three choices with an X;
  - b) a tick mark will be accepted if the intent of the elector is clearly indicated; and,
  - c) any writing, drawings or distinguishable markings will spoil the ballot and the ballot will not be counted towards the total votes.
5. Record the total ballots cast, the ballots counted, and the ballots rejected/spoiled;
6. Declaration of voting results by the Election Official:
  - a) The candidate(s) with the greatest number of votes cast will be elected to the vacant trustee position(s); and,
  - b) If there is a vacancy for different length terms, the candidate with the greatest number of votes cast will hold office for the longest term (generally a three-year term). The candidate with the second greatest number of votes cast holds office for the next longest term.
  - c) If only sufficient candidates have been nominated for each position to be filled the new Trustee(s) will be declared as elected by acclamation.

### **TIE**

In accordance with Mayne Island Improvement District Bylaw 178, in the event of an equality of valid votes for two or more candidates at the conclusion of a recount, the results will be determined by lot between those candidates in accordance with the following:

- a) the name of each candidate is to be written on a separate piece of paper, as similar as possible to all other pieces prepared for the determination;
- b) the pieces of paper are to be folded in a uniform manner in such a way that the names of the candidates are not visible;
- c) the pieces of paper are to be placed in a container that is sufficiently large to allow them to be shaken for the purpose of making their distribution random, and the container is to be shaken for this purpose;
- d) the Returning Officer is to direct a person who is not a candidate or candidate representative to withdraw one paper;
- e) the Returning Officer is to declare elected the candidate whose name is on the paper that was drawn.

### **ELECTION CHALLENGE**

1. A person who is qualified to vote at an improvement district election and who voted or applied to vote in the election may appeal to the Supreme Court against the order of the Returning Officer accepting or rejecting a vote or ballot or the result of the election.
2. The appeal must be made in writing within two weeks after the election.

## **RETENTION AND DESTRUCTION OF ELECTION DOCUMENTS**

1. Until the end of the appeal period (two weeks after the election) the Returning Officer:
  - a) must keep the sealed ballot packages in their custody;
  - b) is responsible for retaining the nomination documents for the election; and,
  - c) is responsible for retaining the remainder of the election materials.
2. The following materials must be destroyed as soon as practicable within 30 days after the appeal period expires:
  - a) the ballots used in the election;
  - b) any copies of the list of electors used for the purposes of voting proceedings;
  - c) the voting books used in the election; and,
  - d) any solemn declarations and any written statements or declarations in relation to voting proceedings.