

**CORPORATION OF THE CITY OF COURTENAY
COUNCIL MEETING AGENDA**

DATE: Monday, December 9, 2013
PLACE: City Hall Council Chambers
TIME: 4:00 p.m.

1.00 ADOPTION OF MINUTES

1. Adopt December 2, 2013 Regular Council Meeting Minutes

2.00 INTRODUCTION OF LATE ITEMS

3.00 DELEGATIONS

Page #

4.00 COMMITTEE/STAFF REPORTS

(a) Financial Services

1. 1. Audit Service Plan for 2013

5.00 REPORTS AND CORRESPONDENCE FOR INFORMATION

- 33 1. City of Port Alberni re: Agricultural Land Commission

- 35 2. North Island Immigrant Service Report

6.00 REPORTS FROM COUNCIL REPRESENTATIVES

7.00 RESOLUTIONS OF COUNCIL

8.00 UNFINISHED BUSINESS

9.00 NOTICE OF MOTION

10.00 NEW BUSINESS

- 37 1. Annual appointment to the 2014 V.I. Regional Library Board

11.00 BYLAWS

- 39 1. "City of Courtenay Fees and Charges Amendment Bylaw No. 2774, 2013"
(to set the garbage, recyclables and yard waste user fees for 2014)

12.00 COUNCIL MEMBER ROUND TABLE

13.00 ADJOURNMENT

Please Note: There is a public hearing at 5:00 p.m. in relation to Zoning Amendment Bylaw No. 2770



THE CORPORATION OF THE CITY OF COURTENAY

STAFF REPORT

To: Mayor and Council
From: Chief Administrative Officer
Subject: Audit Service Plan for Year Ending December 31, 2013

File No.: 1680-01
Date: December 9, 2013

PURPOSE:

The purpose of this report is to receive the Audit Service Plan for the Year Ending December 31, 2013, prepared by the firm of MNP LLP.

POLICY ANALYSIS:

Pursuant to Section 169 of the *Community Charter*, Council appointed the firm of MNP LLP to conduct the annual municipal audit for the City of Courtenay.

The Canadian Institute of Chartered Accountants Assurance (CICA) Handbook, which sets the standards for auditing in Canada, requires that the Auditors communicate the following with Council:

- (a) the audit and non-audit services that the auditor is providing to the City and its related entities;
- (b) the level of responsibility assumed by the auditor under generally accepted auditing standards; and
- (c) a summary of the audit approach.

EXECUTIVE SUMMARY:

The City's appointed auditors, Meyers Norris Penny, have now prepared and submitted the Audit Service for the year ending December 31, 2013. Communicating this plan to Council is a requirement under the Section 5751 of auditing standards set out in the CICA Assurance Handbook.

CAO RECOMMENDATIONS:

That based on the December 9, 2013 staff report "Audit Service Plan for Year Ending December 31, 2013", Council approve OPTION 1 to receive the Audit Service Plan for the year ending December 31, 2013.

Respectfully submitted,

David Allen
Chief Administrative Officer

BACKGROUND:

As required under Section 5751 of the CICA Handbook, the City's appointed auditors prepare and communicate the annual Audit Service Plan to Council.

DISCUSSION:

The City's appointed auditors, Meyers Norris Penny, have now prepared and submitted this years Audit Service. Providing Council with this plan is a requirement under the auditing standards set out in the CICA Assurance Handbook.

The plan documents the overall approach and the general arrangements for the conduct of the fiscal 2013 audit, and will assist Mayor and Council in understanding both the scope of, and the approach to, the audit work.

The estimated audit fees are detailed on Page 10 of the Audit Service Plan, and we are pleased to advise that the 2013 fees have been reduced from the previous year. The reduction is made possible based on audit efficiencies and the level of preparation and completeness of documentation provided by the finance division staff.

MNP will report to Council in mid-April 2014 on the results of their 2013 audit.

ADMINISTRATIVE IMPLICATIONS:

Preparation for the City's yearend, drafting of the 2013 financial statements, and coordinating the annual municipal audit are significant statutory work tasks for the finance division. The auditor's are physically on-site for both an interim audit in December, and the final audit work in mid-March.

STRATEGIC PLAN REFERENCE:

While not currently detailed in the City's Strategic Plan, this is a statutory component of the Corporate Work Plan.

OFFICIAL COMMUNITY PLAN REFERENCE:

2.1 Vision Statements: "commitment to continued excellence"

"balance and ability to lead growth and provision of services"

REGIONAL GROWTH STRATEGY REFERENCE:

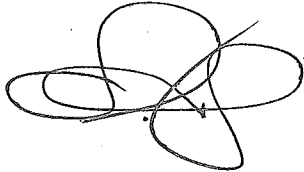
The City is a signatory to the Comox Valley Regional Growth Strategy, which identifies eleven major trends in the valley including the area as a growing region, and affordability concerns. Maintaining a sound financial position for the City is key in our ability to be a contributing part of solutions for the Comox Valley as a whole.

OPTIONS:

OPTION 1: That Council receive the Audit Service Plan for the Year Ending December 31, 2013, prepared by the firm of MNP LLP.

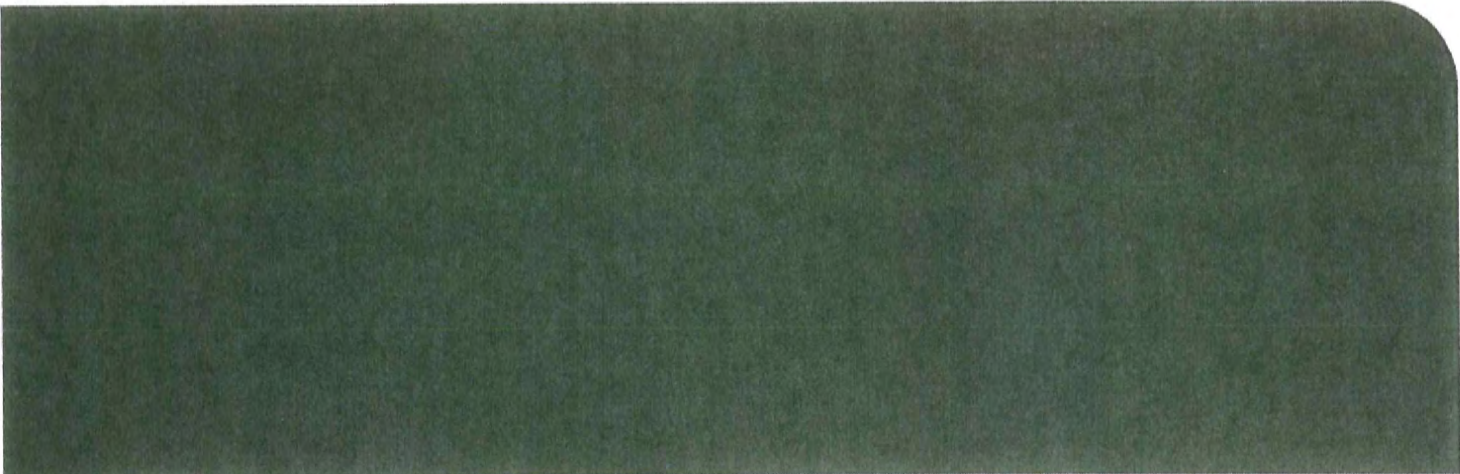
OPTION 2: That Council does not receive the 2013 Audit Service Plan.

Prepared by:

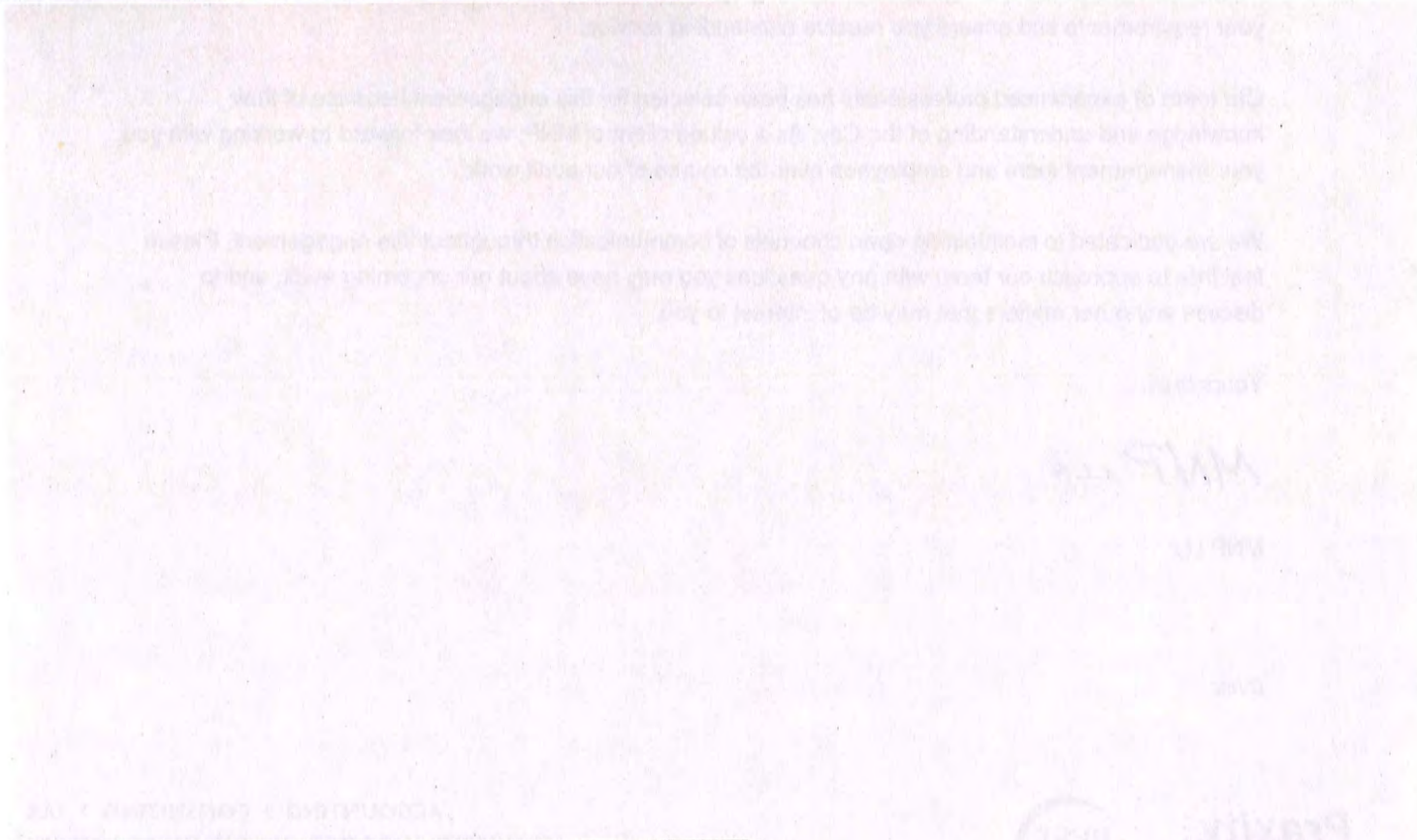
A handwritten signature in black ink, consisting of several overlapping loops and a horizontal line, positioned above the printed name.

Tillie Manthey, BA, CPA, CGA

Director, Financial Services/Deputy CAO



**THE CORPORATION OF THE CITY OF
COURTENAY
AUDIT SERVICE PLAN**
Year Ending December 31, 2013
For presentation to the Mayor and Council



November 12, 2013

Mayor and Council
The Corporation of the City of Courtenay
830 Cliffe Avenue
Courtenay, BC
V9N 2J7

Dear Mayor and Council:

We are pleased to put forward this report for discussion of our overall strategy and general arrangements for the audit of the consolidated financial statements of the Corporation of the City of Courtenay ("the City") for the year ended December 31, 2013. In this report, we cover those significant matters which, in our opinion, you should be aware of as Mayor and Council.

At MNP, we adhere to the highest level of integrity and professionalism. Our goal is to meet or exceed your requirements and ensure you receive outstanding service.

Our team of experienced professionals has been selected for this engagement because of their knowledge and understanding of the City. As a valued client of MNP, we look forward to working with you, your management team and employees over the course of our audit work.

We are dedicated to maintaining open channels of communication throughout this engagement. Please feel free to approach our team with any questions you may have about our upcoming audit, and to discuss any other matters that may be of interest to you.

Yours truly,



MNP LLP

CV/jb



EXECUTIVE SUMMARY

To make strategic business decisions with confidence, your stakeholders and the Mayor and Council of the Corporation of the City of Courtenay need relevant, reliable and independently audited financial information. But that's not all. You need an audit team that can deliver insight beyond the numbers and enhance the Corporation of the City of Courtenay's strategic planning and implementation processes so you can embrace new opportunities while effectively managing risk. Our senior team members have extensive knowledge of your sector from many years of experience working with Local Government clients. Our audit strategy takes into account the limitations and opportunities you encounter each day, allowing our recommendations to be implemented with greater ease. Committed to your success, MNP delivers meaningful, reliable financial information to not only help you fulfill your compliance obligations, but also to achieve your key strategic goals.

Our audit service plan outlines the strategy we will follow to provide the Corporation of the City of Courtenay's Mayor and Council with our independent auditors' report on the December 31, 2013 consolidated financial statements.

There are no significant changes to the City's operations for 2013 which would require a change to our audit approach.

There are no significant changes to accounting and auditing standards impacting your City for 2013 and none are expected in the next few years.

We propose to use \$600,000 as overall materiality for audit planning purposes.

To meet your release requirement of final financial statements, we plan to present our audit findings to the Mayor and Council in April 2014.

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1. INTRODUCTION

We are pleased to continue our appointment as auditors of the Corporation of the City of Courtenay ("the City").

Our Audit Service Plan will:

- Document the overall audit strategy and the general arrangements for the conduct of our December 31, 2013 audit
- Assist the Mayor and Council and management in understanding the approach to the December 31, 2013 audit
- Illustrate our commitment to assisting you reach your engagement objectives and to demonstrate our expertise

2. TOPICS FOR DISCUSSION

We are committed to providing superior client service by maintaining effective two-way communication.

Topics for discussion include, but are not limited to:

- Changes to your business operations and developments in the financial reporting and regulatory environment
- Business plans and strategies
- The management oversight process
- Fraud:
 - How could it occur?
 - Risk of fraud and misstatement?
 - Actual, suspected or alleged fraud?
- Your specific needs and expectations
- Audit Service Plan
- Any other issues and/or concerns

3. KEY CHANGES AND DEVELOPMENTS

Based on our knowledge of the City and our discussions with management, we have noted the recent developments set out below. Our audit strategy has been developed giving consideration to these factors.

ISSUES AND DEVELOPMENTS	SUMMARY
ENTITY SPECIFIC	No significant changes in City operations for 2013.
REGULATORY	No significant changes for the 2013 year.
REPORTING: Current Accounting Standards	<i>December 31, 2013</i> Government transfers (PS 3410) Tax revenue (PS 3510)
REPORTING: Future Accounting Standards	<i>December 31, 2014</i> Financial instruments (PS 3450) Financial statement presentation (PS 1201) <i>December 31, 2015</i> Liability for contaminated sites (PS 3260)
AUDITING STANDARDS	No changes to auditing standards for the 2013 year.

Detailed information on Key Changes and Developments are included as Appendix A.

4. KEY RESPONSIBILITIES

Effective discharge of the respective responsibilities of management, MNP and the Mayor and Council, and maintenance of strong working relationships and open communication between MNP as auditors, the management and the Mayor and Council of the City, is directed toward a common duty to provide appropriate and adequate financial accountability, and quality financial disclosure.

MANAGEMENT RESPONSIBILITIES

- Preparation and fair presentation of the consolidated financial statements, including the notes thereto, in accordance with Canadian Public Sector Accounting Standards
- Initial selection of and changes to significant estimates and accounting policies
- Disclosure of sufficient information about the extent and nature of events having an effect on the City
- Provide an adequate description of the selected applicable financial reporting framework
- Safeguarding of assets
- Establishment and maintenance of policies, financial reporting systems and controls (including those designed to prevent and detect fraud and misstatement)
- Ensuring compliance with applicable legislative authorities
- Provide and make available financial records and related data, copies of all minutes of Council meetings
- Provide information relating to any known or possible non-compliance with legislative or regulatory requirements, and laws and regulations
- Provide information about all related parties and related party transactions
- Allow access to staff and management, and other business associates (i.e., lawyers, bankers) as necessary
- Provide written confirmation of representations relating to significant and/or material financial reporting items and disclosures

MNP RESPONSIBILITIES

- Report whether the December 31, 2013 consolidated financial statements present fairly, in all material respects, the financial position, results of operations, change in net financial assets and cash flows of the City in accordance with Canadian Public Sector Accounting Standards
- Provide reasonable, but not absolute, assurance of detecting misstatements, fraud or non-compliance with laws and regulations having a material effect on the consolidated financial statements as a whole.
 - Absolute assurance cannot be provided due to inherent limitations of the audit including the possibility of intentional misstatements due to management override or collusion
- Conduct our audit in accordance with Canadian generally accepted auditing standards
- Obtain an understanding of the risk of material misstatement
 - Understand the environment
 - Evaluate internal controls (should we test internal controls, our assessments would not be sufficient to conclude on the effectiveness or efficiency of internal controls)
- Examine, on a test basis, evidence supporting the amounts and disclosures within the consolidated financial statements
- Assess the appropriateness of the accounting policies selected and their application, the significant estimates made by management, and the use of the going concern assumption

Detailed information on the Audit Process and the Audit Response to Identified Risk are included as Appendix B and Appendix C respectively.

MAYOR AND COUNCIL RESPONSIBILITIES

- Review and approve the consolidated financial statements
- Allocate responsibility between governance and management
- Maintain oversight of management to ensure the integrity of accounting and financial reporting systems
- Ensure that appropriate controls are in place, including those needed for monitoring risk, financial reporting, prevention and detection of fraud and misstatement, and compliance with relevant laws and regulations
- Consider the potential for management override of controls or other inappropriate influences, such as earnings management
- Prevention and detection of fraud and misstatement
- Creation and maintenance of a culture of honesty and high ethics
- Approval of policies and the monitoring of performance areas
- Provide information to assist MNP in updating its understanding of the entity and its environment, including internal control
- Provide information about the entity's objectives, strategies and related business risks that may give rise to material misstatements
- Provide information about significant communications with regulators
- Inform MNP of appropriate governance person(s) with whom to communicate
- Identify additional areas of concern for MNP to consider when undertaking the audit

5. DELIVERABLES

We are committed to providing you with the highest level of professional service. Based on our understanding of your needs and expectations, our planned service response includes:

- We will keep you informed of the effect and timing of relevant new and proposed financial reporting requirements
- We will assist you to plan for and implement relevant new financial reporting requirements
- We will communicate effectively, and in a timely manner, with the Mayor and Council. Our communications include this Audit Service Plan and, at the conclusion of our audit, the Audit Findings Report and our Management Letter
- We will attend and participate in Council meetings as appropriate
- We will assign an engagement team that understands the City, the environment in which it operates, and the accounting, tax and regulatory issues that affect your financial reporting
- We will provide ongoing business, taxation and accounting advice, including financial reporting recommendations on unusual transactions, business contracts and other business arrangements as they arise
- Upon completion of our audit, we will issue our independent auditors' report on your consolidated financial statements, prepared in accordance with Canadian Public Sector Accounting Standards



6. TIMETABLE

	DATE
Presentation of December 31, 2013 Audit Service Plan to the Mayor and Council	November 2013
Interim procedures	December 2013
Year-end procedures	March, 2014
Draft year-end consolidated financial statements to be discussed with management	early April 2014
Report of the December 31, 2013 Audit Findings to the Mayor and Council	mid April 2014
Mayor and Council approval for release of final year-end consolidated financial statements <ul style="list-style-type: none">• Issuance of independent auditors' report	mid April 2014
Issuance of Management Letter	mid April 2014

7. INDEPENDENCE

An essential aspect of all our services to the City is an independent viewpoint, which recognizes that our responsibilities are to the Mayor and Council. While the concept of independence demands a questioning and objective attitude in conducting our audit, it also requires the absence of financial or other interests in the City. In accordance with our firm's policy and the Rules of Professional Conduct which govern our profession, neither MNP nor any of its team members assigned to the engagement nor any of its partners are permitted to have any involvement in or relationship with the City that would impair independence or give that appearance. As auditors, we subscribe to the highest standards and are required to discuss our independence with the Mayor and Council on an annual basis. We will:

- Disclose to the Mayor and Council, in writing, all relationships between MNP and the City that in our professional judgment may reasonably be thought to bear on our independence;
- Confirm in writing that, in its professional judgment, MNP is independent within the meaning of the Rules of Professional Conduct of the Institute of Chartered Accountants of British Columbia; and,
- Discuss our independence with the Mayor and Council.

We are not aware of any relationships between our Firm and the City during the year that, in our professional judgment, may reasonably be thought to bear on our independence. We hereby confirm that we are independent auditors with respect to the City.

During the course of the audit, we will communicate any significant new matters that come to our attention that, in our professional judgment, may reasonably be thought to bear on our independence. At the completion of our audit, we will reconfirm our independence

8. AUDIT TEAM AND MNP RESOURCES

In order to ensure effective communication between the Mayor and Council and our firm, we briefly outline below the key members of our audit team and the role they will play.

The Corporation of the
City of Courtenay
December 31, 2013 Audit
Team

Cory Vanderhorst, CA
Engagement Partner

Alladin Versi, FCMA
Tax Partner

Silvie Fortin, CA
Audit Manager

Chris Fyfe, CA
Concurring Partner

Alana Pearson, CA
Jen Braem
Audit Team

In order to serve you better and meet our professional responsibilities, we may find it necessary to expand our audit team to include other MNP professionals whose consultation will assist us to evaluate and resolve complex, difficult and/or contentious matters identified during the course of our audit. Any changes to the audit team will be discussed with you to ensure a seamless process and that all concerned parties' needs are met.

9. FEES AND ASSUMPTIONS

Our audit fees for the year-ended December 31, 2013 are estimated to be the following, exclusive of applicable taxes and travel disbursements:

	2013 ESTIMATE	2012 ACTUAL
Base fee	\$31,000	\$34,425
Anticipated efficiency reduction	\$(1,000)	\$(3,425)
Total before disbursements and taxes	\$30,000	\$31,000

Our estimated audit fees above are based on our past experience and our knowledge of the City. These estimates rely on the following assumptions:

- No significant deficiencies in internal controls which cause procedures to be extended
- No major unadjusted misstatements or un-reconciled balances
- Significantly all adjusting entries are completed prior to trial balance and journal entries being provided to audit team
- All management and required staff are available as needed
- Information and working papers required, as outlined in our letter of fiscal year-end requirements, are provided in the mutually agreed form and timing
- There are no changes to the agreed upon audit timetable and reporting requirements

If any significant issues arise during the course of our audit work which indicate a possibility of increased procedures or a change in the audit timetable, these will be discussed with management by the engagement partner so a mutually agreeable solution can be reached.

Pursuant to our billing policy, we will issue interim bills as follows:

- a) On delivery of the audit service plan 50% of the estimated fee;
- b) At the start of year-end field work 25% of the estimated fee;
- c) At the completion of year-end field work 15% of the estimated fee;
- d) Upon the delivery of the final financial statements and independent auditors' report, the balance.

APPENDIX A: KEY CHANGES AND DEVELOPMENTS

NEW AND PROPOSED REPORTING AND AUDITING DEVELOPMENTS

Handbook improvements

In March 2012, the Public Sector Accounting Board (PSAB) issued these amendments to improve accounting standards for public sector entities in the Public Sector Accounting (PSA) Handbook. The main features of the proposed amendments are as follows:

- PS 2400 Subsequent events – Clarification of the meaning of the date of completion of the financial statements to be consistent with recent changes to Canadian assurance standards;
- PS 2500 Basic principles of consolidation – Clarification that unrealized gains or losses resulting from the derecognition of a financial asset or financial liability in the fair value category due to inter-governmental sales or transfers are eliminated from the consolidated statement of operations and reported in the consolidated statement of remeasurement gains and losses;
- PS 2510 Additional areas of consolidation – Clarification that other comprehensive income is included when accounting for a government business enterprise using the modified equity method;
- PS 3050 Loans receivable – Clarification that the grant portion of a loan with significant concessionary terms and the expense associated with concessions in a loan restructuring are reported in the statement of operations. Also amended to state that the effective interest method for amortizing the loan discount is required to be applied in the period PS 3450 Financial instruments is adopted;
- PS 3070 Investments in government business enterprises – Removal of the paragraph addressing the constructive retirement of a debt obligation as it is consistent with requirements to eliminate inter-governmental unit transactions and balances and derecognize liabilities;
- PS 3230 Long-term debt – Clarification that the disclosure requirements apply to all debt securities, including when a debt security is derecognized as required by PS 3450 Financial instruments;
- PS 3390 Contractual obligations – Clarification of the interaction of PS 3390 with PS 3450 Financial instruments.

The amendments are effective immediately upon release in the PSA Handbook.

Financial statement presentation (PS 1201)

In June 2011, as a result of the issuance of PS 3450 *Financial instruments*, the Public Sector Accounting Board (PSAB) issued new Section PS 1201 *Financial statement presentation*, which revises and replaces Section PS 1200 *Financial statement presentation*. The main features of the new standard are:

- Remeasurement gains and losses are reported in a new statement: the statement of remeasurement gains and losses;
- Other comprehensive income arising when a government includes the results of government business enterprises and government business partnerships in its financial statements, is reported in the statement of remeasurement gains and losses;
- Accumulated surplus or deficit is presented as the total of the accumulated operating surplus or deficit and the accumulated remeasurement gains and losses.

The Section is effective in the same period PS 3450 is adopted. The effective date of PS 3450 for government organizations is for fiscal years beginning on or after April 1, 2012. The effective date of PS 3450 for governments is for fiscal years beginning on or after April 1, 2015. The application of PS 3450 by governments will be reviewed by PSAB by December 31, 2013. Early adoption is permitted.

Financial instruments (PS 3450)

In June 2011, the Public Sector Accounting Board (PSAB) issued new Section PS 3450 *Financial instruments*. The new standard establishes requirements for recognition, measurement, derecognition, presentation and disclosure of financial assets and financial liabilities, including derivatives. The main features of the new standard are:

- Financial instruments are classified into two measurement categories: fair value, or cost or amortized cost;
- Almost all derivatives, including embedded derivatives not closely related to the host contract, are measured at fair value;
- Portfolio investments in equity instruments quoted in an active market are measured at fair value;
- Other financial assets and financial liabilities are generally measured at cost or amortized cost;
- An entity may elect to measure any group of financial assets or financial liabilities (or both) at fair value when the entity has a risk management or investment strategy to manage those items on a fair value basis;
- Remeasurement gains and losses on financial instruments measured at fair value are reported in the statement of remeasurement gains and losses until the financial instrument is derecognized;
- Budget to actual comparisons are not required within the statement of remeasurement gains and losses;
- Financial liabilities are derecognized when, and only when, they are extinguished;
- Financial assets and financial liabilities are only offset and reported on a net basis if a legally enforceable right to set off the recognized amounts exists, and the entity intends to settle on a net basis or realize/settle the amounts simultaneously.

PS 3450 is effective for government organizations for fiscal years beginning on or after April 1, 2012. The effective date of PS 3450 for governments is for fiscal years beginning on or after April 1, 2015. The application of PS 3450 by governments will be reviewed by PSAB by December 31, 2013. Early adoption is permitted. In the period that a public sector entity applies PS 3450, it also applies PS 1201 *Financial statement presentation* and PS 2601 *Foreign currency translation*.

Government transfers (PS 3410)

In March 2011, the Public Sector Accounting Board (PSAB) issued new Section PS 3410 *Government transfers*, which revises and replaces existing Section PS 3410. The main features of the revised standard are as follows:

- A transferring government recognizes an expense when a transfer has been authorized and the recipient has met all eligibility criteria;
- Authorization by the transferring government may occur between the financial statement date and issuance date if the exercise of that authority occurred at the financial statement date;
- A prepaid asset may not be recognized by a transferring government if the transfer occurs prior to the recipient meeting eligibility criteria;
- A recipient government recognizes revenue when a transfer has been authorized, unless a liability is created as a result of the recipient not yet meeting eligibility criteria or the existence of stipulations in the transfer agreement;
- Authorization by the transferring government must be in place by the financial statement date in order for a recipient government to recognize revenue or a liability;
- When a recipient government has recognized a liability, revenue is recognized as the liability is settled.

The new PS 3410 applies to all governments and government organizations that base their accounting on the PSA Handbook and is effective for fiscal years beginning on or after April 1, 2012. Prospective or retroactive application of the revised standard is permitted. Earlier adoption is encouraged.

Liability for contaminated sites (PS 3260)

In June 2010, new Section PS 3260 *Liability for contaminated sites* was included in the Public Sector Accounting Handbook (PSA Handbook). The section applies to all governments and government organizations that base their accounting policies on the PSA Handbook. The main features of this standard are as follows:

- A liability for remediation of contaminated sites should be recognized when:
 - An environmental standard exists;
 - The contamination exceeds the environmental standard;
 - The government is directly responsible or accepts responsibility for remediation of the contaminated site; and
 - A reasonable estimate of the amount can be made.
- If the criteria for the recognition of a liability in PS 3200, *Liabilities*, is met for a voluntary compliance with a non-authoritative policy or guideline, a liability may exist;
- If the existence of a contamination is uncertain, still required to determine whether a liability exists and recognize where appropriate;
- An assessment should be made based upon guidance in PS 3300, *Contingent liabilities*, if a government's responsibility for remediation of a contaminated site is uncertain;
- The liability for contaminated sites is comprised of the costs directly attributable to remediation activities, net of expected recoveries, based upon the information available at the financial statement date and an estimate of the settlement amount; and
- The liability should be assessed at each reporting date. Any changes in the liability are to be recognized when the revisions are made.

The standard is effective for fiscal years beginning on or after April 1, 2014. Earlier adoption is encouraged.

Tax revenue (PS 3510)

In February 2010, new Section PS 3510 *Tax revenue* was included in the Public Sector Accounting Handbook. The new standard is based on the tax revenue principles set out in International Public Sector Accounting Standard, IPSAS 23, *Revenue from non-exchange transactions (taxes and transfers)* for recognition, measurement and disclosure of tax revenue. The main features of this standard are as follows:

- Taxes are to be recognized as an asset and revenue when they meet the definition of an asset, they are authorized (a defined concept) and the taxable event occurs;
- Tax revenue would be recognized by the government imposing the tax, except in purely flow-through arrangements;
- A tax is considered authorized when the effective date of the tax has passed and the earlier of the following has occurred: the related legislation, regulations or by-laws have been approved, or, in the case of jurisdictions where the legal framework allows it, the ability to assess and collect tax has been provided through legislative convention;
- Assets acquired through a tax transaction are measured initially at realizable value;
- Tax revenue should not be reduced by transfers made through a tax system, or grossed up for the amount of tax concessions (which are often referred to as tax expenditures); and
- Guidance for identifying and distinguishing between tax concessions and transfers made through a tax system is provided.

The effective date is for fiscal years beginning on or after April 1, 2012. Earlier adoption is encouraged.

Financial instruments and foreign currency translation: financial statement presentation (Exposure Draft)

The Public Sector Accounting Board (PSAB) issued this Exposure Draft (ED) in November 2010, proposing amendments to PS 1200 to include a presentation model that reports remeasurement gains and losses outside of the statement of operations. The ED was approved in conjunction with PSAB's review of the September 2009 ED proposing a new Public Sector Accounting Handbook (PSA Handbook) Section on *Financial instruments*, and the October 2009 ED proposing revisions to PS 2600 *Foreign currency translation*. The main features of the amendments are as follows:

- A statement of remeasurement gains and losses is introduced which reports:
 - Exchange gains and losses from translation of monetary assets and liabilities denominated in a foreign currency that have yet to be settled;
 - Unrealized gains and losses associated with financial instruments in the fair value category;
 - Amounts reclassified to the statement of operations upon derecognition or settlement; and
 - Other comprehensive income of government business enterprises and government business partnership when a government includes the results of such organizations in the government's summary financial statements.

PSAB expects to have the final PSA Handbook section approved in March 2011. The amendments will apply to the financial reporting period a government implements the proposed new PSA Handbook Section on *Financial instruments* and associated amendments, including amendments to PS 2600 *Foreign currency translation*. The effective date is for fiscal years beginning on or after April 1, 2012. Early adoption is encouraged.

APPENDIX B: THE AUDIT PROCESS

OUR PLAN

Our overall audit strategy is risk-based and controls-oriented. Assessment and identification of risk is performed continuously throughout the audit process. We focus on the risks that have a potential impact on the financial accounting systems and subsequent financial reporting.

Our overall audit strategy does not, and is not intended to involve the authentication of documents, nor are our team members trained or expected to be experts in such authentication. Unless we have reason to believe otherwise, we accept records and documents as genuine. The subsequent discovery of a material misstatement resulting from fraud does not, in and of itself, indicate a failure to comply with Canadian generally accepted auditing standards.

AUDIT PROCEDURES

To meet our responsibilities in accordance with Canadian generally accepted auditing standards, our audit examination includes:

- Obtaining an understanding of the entity and its environment, including its controls, in order to identify and assess the risk that the consolidated financial statements contain material misstatements due to fraud or misstatement;
- Assessing the adequacy of and examining, on a test basis, the key controls over significant transaction streams and over the general organizational and computer environments;
- Assessing the systems used to ensure compliance with applicable legislative and related authorities pertaining to financial reporting, revenue raising, borrowing, and investing activities;
- Examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements;
- Assessing the appropriateness and consistency of accounting principles used and their application;
- Assessing the significant estimates used by management; and,
- Assessing the entity's use of the going concern assumption in the preparation of the financial statements.

As part of our planning process, we will also undertake to inform Mayor and Council of concerns relating to management's implementation and maintenance of controls, and the effects of any such concerns on the overall strategy and scope of the audit. These concerns might arise from the nature, extent and frequency of management's assessments of controls in place to detect fraud and misstatement, and of the risk that the consolidated financial statements may be misstated; from a failure by management to appropriately address significant deficiencies in controls identified in prior audits; and, from our evaluation of the City's control environment, and management's competence and integrity.

OVERALL RELIANCE

In general, there are three levels of reliance that we can place on controls, or the absence thereof:

Low/None – where we cannot rely on controls because they are weak or absent, or where it is deemed to be more efficient to carry out a high level of direct substantive tests of transactions and balances. Audit evidence is primarily obtained through detailed verification procedures and sufficient substantive tests of details and transactions.

Moderate – where there are some deficiencies in systems application or procedural controls, or where it is deemed to be inefficient to test systems application controls, but where we can test and rely on the management monitoring systems in place to detect and correct material misstatements in the financial reporting systems. Testing of controls is supplemented with a moderate level of substantive tests of details and transactions.

High – where a high degree of control is in place in the areas of management monitoring controls AND systems application and procedural controls. Our audit work focuses on testing both management monitoring and systems application and procedural controls, and is supplemented with a low level of substantive tests of details and transactions.

For the December 31, 2013 audit, we are planning to place moderate reliance on the City's accounting systems for purchases. This level of reliance is the same as in the prior year, and will also involve some substantive tests of transactions and balances. The amount of substantive work will be reduced for cycles where there are controls in place that MNP can test and rely on.

As part of our audit work we will update our understanding of the entity and its environment, including the controls relevant to our audit of the principal transaction cycles, sufficient to identify and assess the risks of material misstatement of the consolidated financial statements resulting from fraud or misstatement. This will be accomplished through enquiries with management and others within the entity, analytical procedures and observation and inspection. Furthermore, we will consider whether effective controls have been established to adequately respond to the risks arising from the use of IT or manual systems and test the operation of those controls to an extent sufficient to enable us to reduce our substantive work. Our review of the City's controls will not be sufficient to express an opinion as to their effectiveness or efficiency. Although we will provide the Mayor and Council with any information about significant deficiencies in internal control that have come to our attention, we may not be aware of all the significant deficiencies in internal control that do, in fact, exist.

AUDIT MATERIALITY

Materiality is an important audit concept. It is used to assess the significance of misstatements or omissions that are identified during the audit and to determine the level of audit testing that is carried out. Specifically, a misstatement or the aggregate of all misstatements in consolidated financial statements as a whole is considered to be material if it is probable that the decision of the party relying on the consolidated financial statements, who has reasonable understanding of business and economic activities, will be changed or influenced by such a misstatement or aggregate of all misstatements. The scope of our audit work is tailored to reflect the relative size of operations of the City and our assessment of the potential for material misstatements in the City's consolidated financial statements as a whole. In determining the scope, we emphasize relative audit risk and materiality, and consider a number of factors, including:

- The size, complexity, and growth of the City;
- Changes within the organization, management or accounting systems; and
- Concerns expressed by management.

Judgment is applied to determine a level of materiality appropriate to the audit of each set of consolidated financial statements. Determination of an appropriate level of materiality is affected by our perception of the financial information needs of users of the financial statements. In this context, it is reasonable to assume that users: understand that financial statements are prepared, presented and audited to levels of materiality; recognize uncertainties inherent in the measurement of amounts based on the use of estimates, judgment and consideration of future events; and make reasonable economic decisions based on the financial statements. The foregoing factors are taken into account in establishing the materiality level.

For your information, we propose to use \$600,000 as overall materiality for audit planning purposes.

INHERENT LIMITATIONS IN THE AUDITING PROCESS

An auditor cannot obtain absolute assurance that material misstatements in the consolidated financial statements will be detected due to factors such as the use of significant judgment regarding the gathering of evidence and the drawing of conclusions based on the audit evidence acquired; the use of testing of the data underlying the consolidated financial statements; inherent limitations of controls; and, the fact that much of the audit evidence available to the auditor is persuasive, rather than conclusive in nature.

Because of the nature of fraud, including attempts at concealment through collusion and forgery, an audit designed and executed in accordance with Canadian generally accepted auditing standards may not detect a material fraud. While effective controls reduce the likelihood that misstatements will occur and remain undetected, they do not eliminate that possibility. Therefore, the auditor cannot guarantee that fraud, misstatements and non-compliance with laws and regulations, if present, will be detected when conducting an audit in accordance with Canadian generally accepted auditing standards.

The likelihood of not detecting material misstatements resulting from management fraud is greater than for employee fraud, because management is in a position to manipulate records, present fraudulent information or override controls.

We will inform the appropriate level of management or the Mayor and Council with respect to identified:

- Misstatements resulting from errors, other than clearly trivial misstatements;
- Fraud, or any information obtained that indicates that fraud may exist;
- Evidence obtained that indicates non-compliance or possible non-compliance with laws and regulations, other than that considered inconsequential;
- Significant deficiencies in the design or implementation of controls to prevent and detect fraud or misstatement; and
- Related party transactions that are not in the normal course of operations and that involve significant judgments made by management concerning measurement or disclosure.

Our concern as auditors is with material misstatements, and thus, we are not responsible for the detection of misstatements that are not material to the consolidated financial statements taken as a whole.

APPENDIX C: AUDIT RESPONSE TO IDENTIFIED RISK

The response provided under the "Substantive Procedures" column is our intended approach to address each respective financial statement item identified. The following is a high-level description of the types of procedures we would perform under the different approaches listed under this column:

- Analytical procedures: Year-over-year comparison, comparison to budget, etc.
- Tests of details: Verification to supporting documentation, third party confirmation, etc.
- Combined procedures: Combination of the above procedures.

SIGNIFICANT ACCOUNTS OR DISCLOSURES	AUDIT ASSERTIONS*	RISK OF ERROR	RISK OF FRAUD	CONTROLS TESTING	SUBSTANTIVE PROCEDURES
Cash	Existence, completeness	Low	Moderate	No	Test of details
Term deposits	Existence, completeness	Low	Moderate		Test of details
Property taxes and utilities receivable	Existence, valuation	Moderate	Moderate	Yes	Test of details.
Accounts receivable	Existence, valuation	Moderate	Moderate	Yes	Test of details
Inter-fund balances	Completeness	Low	Low	No	Test of details
Accounts payable	Completeness	Moderate	Moderate	Yes	Test of details
Trust and other deposits	Completeness	Moderate	Moderate	No	Test of details
Deferred revenue	Completeness	Moderate	Moderate	No	Test of details
Long-term debt	Completeness	Low	Low	No	Test of details
Inventories	Existence, valuation	Moderate	Moderate	No	Test of details
Prepaid expenses	Existence, completeness	Moderate	Low	No	Combined procedures
Tangible capital assets	Existence, valuation	Moderate	Moderate	Yes	Combined procedures

Reserves	Completeness	Moderate	Moderate	Yes	Test of details
Revenue – taxes	Occurrence, completeness	Low	Low	Yes	Analytical procedures
Revenue – other	Occurrence, completeness	Moderate	Moderate	Yes	Combined procedures
Expenses	Completeness, occurrence, classification	Moderate	Moderate	Yes	Combined procedures
Payroll	Completeness, occurrence	Moderate	Moderate	Yes	Combined procedures
Allowance for doubtful accounts	Valuation	Moderate	Moderate	No	Analytical procedures
Amortization expense	Accuracy	Moderate	Moderate	No	Combined procedures
Accrued payroll liabilities	Completeness	Moderate	Moderate	No	Combined procedures

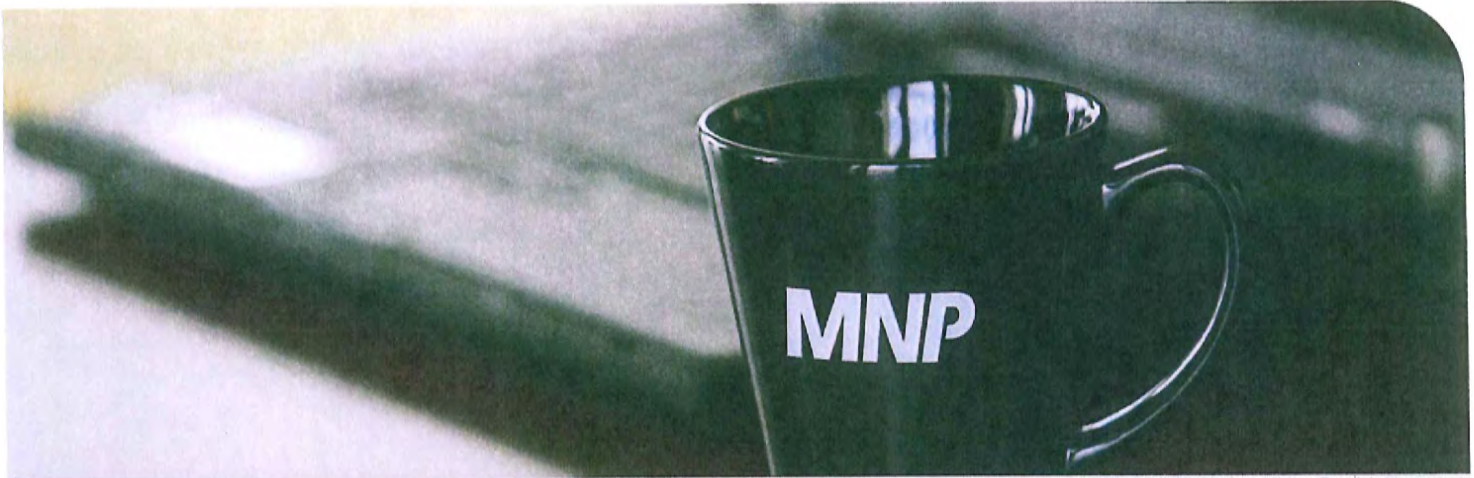
*Information about audit assertions is provided on the following page.

DEFINITION OF ASSERTIONS

ASSERTION	DESCRIPTION	SYMBOL
CLASSES OF TRANSACTIONS AND EVENTS		
COMPLETENESS	All transactions and events that should have been recorded have been recorded.	Cm (I/S)
CLASSIFICATION	Transactions and events have been recorded in the proper accounts.	Cl
CUT-OFF	Transactions and events have been recorded in the correct accounting period.	Co
ACCURACY	Amounts and other data relating to the recorded transactions and events have been recorded appropriately.	Ac
OCCURRENCE	Transactions and events that have been recorded have occurred and pertain to the entity.	Oc
FINANCIAL STATEMENT ACCOUNT BALANCES		
EXISTENCE	All assets, liabilities and equity interests exist.	Ex
VALUATION & ALLOCATION	Assets, liabilities and equity interests are included in the financial statements at appropriate amounts and any resulting valuation or allocation adjustments are appropriately recorded.	Va
COMPLETENESS	All assets, liabilities and equity interests that should have been recorded have been recorded.	Cm (B/S)
RIGHTS & OBLIGATIONS	The entity holds or controls the rights to assets, and liabilities are the obligations of the entity.	Ro
PRESENTATION & DISCLOSURE		
OCCURRENCE, RIGHTS & OBLIGATIONS	Disclosed events, transactions and other matters have occurred and pertain to the entity.	Or
COMPLETENESS	All disclosures that should have been included in the financial statements have been included.	Cm (P&D)
ACCURACY & VALUATION	Financial and other information are disclosed fairly and at appropriate amounts.	Av
CLASSIFICATION & UNDERSTANDABILITY	Financial information is appropriately presented and described, and disclosures are clearly expressed.	Cu

ADDITIONAL MATERIALS

As additional materials following this report we have included our engagement letter, which represents a formal written agreement of the terms of our audit engagement.



ABOUT MNP

MNP is one of the largest chartered accountancy and business consulting firms in Canada. For more than 65 years, we have proudly served and responded to the needs of our clients in the public, private and not-for-profit sectors. Through partner-led engagements, we provide a cost-effective approach to doing business and personalized strategies to help you succeed.

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Office of the Mayor

CITY OF PORT ALBERNI

City Hall
4850 Argyle Street,
Port Alberni, B.C. V9Y 1V8
Telephone: (250) 723-2146 Fax: (250) 723-1003

FOR info

November 26, 2013

The Honourable Bill Bennett
Minister of Energy and Mines and Minister
Responsible for Core Review
PO BOX 9069, STN PROV GOVT
VICTORIA, BC V8W 9E2

The Honourable Pat Pimm
Minister of Agriculture
PO BOX 9043 STN PROV GOVT
VICTORIA BC
V8W 9E2

Dear Honourable Ministers:

As the Ministers responsible for the Core Review process and for agriculture in the province I am writing to you both in regards to possible changes to the Agricultural Land Commission (ALC).

There is no denying that our province's vast farmland is highly productive and central to our ability to maintain a vibrant agriculture industry and food supply. Protecting this landbase through the Agricultural Land Reserve (ALR) has been largely successful in mitigating urban encroachment and conversion to other non-agricultural uses.

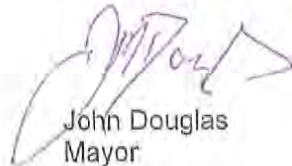
It has been brought to our attention that the Province is considering changes to the ALC and ALR as part of the government's Core Review process. This has raised concerns from our council because of the values we hold for the promotion of farming and protection of farmland.

Council for the City of Port Alberni has voted unanimously in support of the BC Food Systems Network campaign to preserve the ALC and ALR. We therefore strongly encourage you to:

- retain the ALC as a province-wide, independent administrative body and the ALR as one zone for the whole province.
- work to strengthen the ALC by supporting their current reform efforts; and
- provide local governments with an opportunity to discuss any proposed changes to the ALR with the Province and the ALC;

Thank you for your attention to these matters.

Yours truly,
CITY OF PORT ALBERNI



John Douglas
Mayor

- c. UBCM Member Municipalities
Premier Christy Clark
Scott Fraser, MLA Alberni-Pacific Rim

For information



North Island Immigrant Service Report

April to October 2013

Services

The Immigrant Welcome Centre of North Vancouver Island provides specialized services for all Immigrants both English & Non-English Speaking. We provide free services and programs which provide an ongoing opportunity for individuals to navigate and adapt to Canadian society. These services cover understanding the settlement process, health care, housing and other practical issues.

Contact Us

Campbell River office:
A114-740 Robron Road,
Campbell River, BC V9W 6J7
250-830-0171
info@ImmigrantWelcome.ca

Comox Valley office:
Unit C - 1001 Lewis Road,
Courtenay, BC V9N 5R4
250-338-6359
admin@ImmigrantWelcome.ca

www.ImmigrantWelcome.ca



532 Clients Served

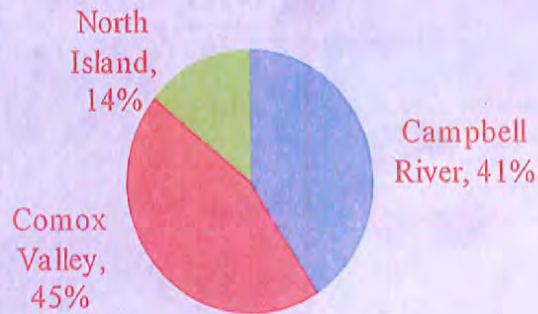
2239 Services provided

109 Number of clients served who are currently ineligible for our Government funded settlement services

149 Number of clients served who will be ineligible for our Government funded settlement services as of April

423

Total eligible clients





Vision Statement

A North Island region that embraces diversity and inclusivity while actively engaging with the vibrant cultures in the region, and where newcomers feel welcome, safe and respected.

Contact Us

Campbell River office:
A114-740 Robron Road,
Campbell River, BC V9W 6J7
250-830-0171
info@ImmigrantWelcome.ca

Comox Valley office:
Unit C - 1001 Lewis Road,
Courtenay, BC V9N 5R4
250-338-6359
admin@ImmigrantWelcome.ca

www.ImmigrantWelcome.ca



Emerging Issues

Community directly impacted by funding limitations

The Immigrant Welcome Centre of North Vancouver Island continues to provide a wide range of much needed services to those who choose to settle in our region from other countries. Our staff are dedicated to helping all newcomers but the reality is that currently, Temporary Foreign Workers and International Students among others are not eligible for our services under current funding guidelines, and the gap is widening. Funding and federal policy changes in the Immigrant Service sector take effect in April 2014 and will mean that Naturalized Citizens will also be ineligible for our services. Those needing translation services will be especially impacted.

The changes will also affect community service providers as this large and growing population of residents who are ineligible for our assistance, will still need and expect to receive other community services. We expect language barriers will become an increasing challenge for clients and service providers.

We are actively planning and seeking ways to educate and empower our Naturalized Citizens and inform our community service providers to help minimize the negative impact on these new residents.

You can help by being aware of your clients' & neighbours' language and cultural barriers and referring newcomers to us for assistance.

Recent survey results from our Naturalized Citizen clients:

100%
Identified Language as a barrier in their lives.

Including those who felt they had a high level of ability with English.

Top 3 Services Used

- Language Services
- Assistance with medical issues
- Assistance with forms

Barriers to learning English:

- Employment (work schedules conflicting with classes)
- Transportation
- Lack or misunderstanding of services



Vancouver Island Regional Library

Administration
Box 3333 | 711 Poplar Street
Nanaimo, BC Canada V9S 5L8
t: 250.758.4697 f: 250.758.2482
e: info@virl.bc.ca w: www.virl.bc.ca

New Bus

November 7, 2013

Mayor Larry Jangula
City of Courtenay
830 Cliffe Avenue
Courtenay, BC V9N 2J7

RECEIVED

NOV 12 2013

CITY OF COURTENAY

Dear Mayor Jangula,

Re: Appointment to the 2014 Vancouver Island Regional Library Board

With the new year approaching, it is time to consider your representation on the Board of Trustees of Vancouver Island Regional Library – the fourth largest library system in British Columbia that serves more than 410,000 residents on Vancouver Island, Haida Gwaii, and Bella Coola on the Central Coast. Vancouver Island Regional Library enhances lives through universal access to knowledge, lifelong learning, and literacy in the communities we serve.

As per the *British Columbia Library Act*, "each municipality and/or regional district that is party to the regional library district must, by resolution, appoint a representative and an alternate representative each December at the first meeting of the municipal council or regional district board. A member of the library board holds office for a term of one year, January 1 - December 31, 2014, or for the remainder of the year for which the appointment is made. A member is eligible for reappointment, but no member may serve for more than eight consecutive years. Reappointment of sitting members is encouraged in the interest of continuity..."

Provincial legislation requires certified resolutions to be submitted to Vancouver Island Regional Library by December 15, 2013. I enclose 2014 appointment forms for a Board member and alternate member to ensure we have accurate contact information. VIRL Board of Trustees requires its members to complete a *Statement of Financial Disclosure* on an annual basis and to that end I enclose forms to be completed by your member and alternate member representatives. A copy of the form completed for municipal purposes is also acceptable.

Please complete the enclosed forms and return along with a copy of the certified resolution by December 15, 2013 to the attention of Heather Mink Zuvich by mail, email: hminkzuvich@virl.bc.ca or fax: 250.758.2482.

Thank you for your continued support of Vancouver Island Regional Library!

Sincerely,

Rosemary Bonanno, BA MLS
Executive Director

Cc: David Allen, CAO

Strong Libraries ■ Strong Communities

Bella Coola Bowser Campbell River Chemainus Comox Cortes Island Courtenay Cowichan Cowichan Lake Cumberland Gabriola Island Gold River Hornby Island Ladysmith Masset Nanaimo Harbourfront Nanaimo Wellington Parksville Port Alberni Port Alice Port Clements Port Hardy Port McNeill Port Renfrew Quadra Island Qualicum Beach Queen Charlotte Sandspit Sayward Sidney/North Saanich Sointula Sooke South Cowichan Tahsis Tofino Ucluelet Union Bay Woss P37



2014 Appointment Form

Alternate

The _____ has appointed _____ as *Alternate* on the
Municipality/ Regional District *name and title*
Vancouver Island Regional Library Board for the year 2014. The term of the appointment is
January 1 – December 31, 2014. This appointment will continue until a successor is appointed, as
provided under Section 18(3) of the Library Act, unless the member is removed for cause as provided
under Section 18(4) of the Library Act.

Representative's Information

Home Address: _____

City: _____ Postal Code: _____

Courier Address: _____

check if same as above

City: _____ Postal Code: _____

Email

Home: _____

Municipal: _____

Other: _____

Phone (please check preferred contact number)

Home: _____

Municipal: _____

Other: _____

Birthdate (required for insurance purposes)

Day: _____ Month: _____ Year: _____

Staff Contact

Name: _____

Position: _____

Telephone: _____

Email: _____

Signature

Date

Please attach certified copy of the resolution

CITY OF COURTENAY
BYLAW REFERENCE FORM

BYLAW TITLE

“City of Courtenay Fees and Charges Amendment Bylaw No. 2774, 2013”

REASON FOR BYLAW

To set the garbage, recyclables, and yard waste user fees for 2014

STATUTORY AUTHORITY FOR BYLAW

Section 194 of the *Community Charter* allows Council to charge a user fee to cover the cost of delivery of a service

OTHER APPROVALS REQUIRED

None

STAFF COMMENTS AND/OR REPORTS

The attached report, “2014 Garbage, Recyclables, and Yard Waste User Fees” was presented to Council on December 2, 2013.

Council approved OPTION 1 and endorsed the proposed increases, which includes a three year phased rate increase for compactor bins.

Staff prepared the appropriate bylaw incorporating the rates outlined in the Table on page 3 of the attached report and are presenting it to Council for three readings.

OTHER PROCEDURES REQUIRED

December 9, 2013

T. Manthey
Staff Member

THE CORPORATION OF THE CITY OF COURTENAY

BYLAW NO. 2774

A bylaw to amend City of Courtenay Fees and Charges Bylaw No. 1673, 1992

The Council of the Corporation of the City of Courtenay in open meeting assembled enacts as follows:

1. This bylaw may be cited for all purposes as **“City of Courtenay Fees and Charges Amendment Bylaw No. 2774, 2013.”**
2. That “City of Courtenay Fees and Charges Bylaw No. 1673, 1992” be amended as follows:
 - (a) That Schedule of Fees and Charges, Section III, Appendix IV “Garbage Collection Fees” be hereby repealed and substituted therefore by the following attached hereto and forming part of this bylaw:

“Schedule of Fees and Charges Section III, Appendix IV – Garbage Collection Fees”
3. This bylaw shall come into effect upon final adoption hereof.

Read a first time this 9th day of December, 2013

Read a second time this 9th day of December, 2013

Read a third time this 9th day of December, 2013

Finally passed and adopted this day of December, 2013

Mayor

Director of Legislative Services

**SCHEDULE OF FEES AND CHARGES
CITY OF COURTENAY FEES AND CHARGES AMENDMENT BYLAW NO. 2774
SECTION III, APPENDIX IV
GARBAGE COLLECTION FEES**

- A. Dwelling Basis Fee per unit per year
- includes recyclables & yard waste pickup \$163.00
- Extra Bag Ticket (50 litre) - each \$ 2.00
- B. Residential Multifamily, Apartment, Strata per unit per year
(Fee for yard waste, recyclables not included) \$129.00
- Additional service fee:
- (a) Recyclables pickup (all container types)
per unit per year \$ 17.35
- (b) Yard waste pickup, per unit per year \$ 17.35

C. Trade Premises

Where mixed waste containers are determined to include recyclable materials, the fee imposed shall be two times the regular pickup fee.

Cans – mixed waste (contains no recyclable material)	Per Pickup
1 can or equivalent (1 can = 121 litres)	\$2.50
Every additional can or equivalent 121 litres shall be charged at the rate of	\$2.50
DCBIA – per unit/premise per year (includes two cans per week plus recyclables/cardboard pickup – this fee is charged to those units that are constrained by space and cannot implement a mixed waste bin or cardboard bin service)	\$280.50
DCBIA - Recycle Toter Bin, per bin	\$ 2.05

Containers - Mixed, Non-compacted (contains no recyclable material)

2 cubic yard	\$15.30
3 cubic yard	\$22.95
Sizes other than listed above charged at a rate per cubic yard per pickup of	\$7.65

Compactors – Mixed Waste (contains no recyclable material)	Per Pickup
27 cubic yard	\$407.00
40 cubic yard	\$552.00
Sizes other than listed above charged at a rate per cubic yard per pickup of	\$13.80

Refuse to Recycling Centre (no tipping fees)	Per Pickup
Containers	
2 cubic yard	\$8.40
3 cubic yard	\$12.60
Sizes other than listed above charged at a rate per cubic yard per pickup of	\$4.20
Compactors	Per Pickup
40 cubic yard	\$204.00
Sizes other than listed above charged at a rate per cubic yard per pickup of	\$ 5.10