

## **COUNCIL CORRESPONDENCE UPDATE TO JUNE 28, 2023 (8:30 a.m.)**

### **Correspondence**

- (1) 4 submissions, June 24, 2023, regarding Increasing Population and Infrastructure Needs**
- (2) June 25, 2023, regarding “Housing and services =+”**
- (3) June 25, 2023, regarding “Unnecessary Rezoning =+”**
- (4) June 25, 2023, regarding Water Utility Fund and Sewer & Drainage Utility Reserve Fund**
- (5) 2 submissions, June 26, 2023 regarding Eagle Island Electrical Hazard**
- (6) June 26, 2023 regarding Fire Rescue Bylaw No. 5163, 2021**
- (7) G. McIsaac, June 26, 2023 regarding “Re the sea wall walk and our piers”**
- (8) P. Hundal, June 27, 2023 regarding “Hwy 99 fire June 26 2023”**
- (9) June 27, 2023 regarding “Traffic! =+”**
- (10) Committee and Board Meeting Minutes – Board of Variance hearing May 17, 2023; and Code of Conduct Committee meeting June 5, 2023**

### **Correspondence from Other Governments and Government Agencies**

No items.

### **Responses to Correspondence**

- (11) Financial Services, June 23, 2023, response regarding “Water Utility Fund -- unexplained and untraceable transfers into and from the Water Reserve -- opaque accounting/book-keeping?” and “Sewer and Drainage Utility Reserve Fund discrepancies for fiscal year 2022”**

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**From:** Linda Jando [REDACTED] s. 22(1) >  
**Sent:** Saturday, June 24, 2023 3:17 PM  
**To:** linda@pacificortho.ca; Christine Cassidy; Linda Watt; Nora Gambioli; Peter Lambur; Scott Snider; Sharon Thompson; Mark Sager; correspondence  
**Subject:** Traffic on Taylor Way =+

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**Linda Jando**  
**910 Leyland Street**  
**West Vancouver B.C.**  
**V7T 2L4**

24 Jun 2023

Dear Mayor Sager and Councillors  
District of West Vancouver

**Traffic on Taylor Way**

My name is Linda Jando and I am a resident of West Vancouver.

I am frustrated with added population bringing exponential traffic to our already heavily congested roads in and out of West Vancouver. We need to stop adding population until we have a new crossing in and out or bypassing our city. We also need to increase water reservoirs, sewage capacity, recycling and waste disposal capacity, etc. our environment can't tolerate such population growth as we have no clear solutions for management of my concerns.

Please **do not redact** my name or my home address or my email address.

Thank you.

Linda Jando  
linda@pacificortho.ca

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**From:** Beverley newton [REDACTED] s. 22(1)  
**Sent:** Saturday, June 24, 2023 3:30 PM  
**To:** lecharmarey@gmail.com; Christine Cassidy; Linda Watt; Nora Gambioli; Peter Lambur; Scott Snider; Sharon Thompson; Mark Sager; correspondence  
**Subject:** No more rezoning. =+

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**Beverley newton**  
**4297 Morgan Crescent**  
**West Vancouver V7V2P1**

24 Jun 2023

Dear Mayor Sager and Councillors  
District of West Vancouver

**No more rezoning.**

My name is Beverley newton and I am a resident of West Vancouver.

Stop increasing population in WV until there is increased access to the city of Vancouver.  
That is more crossings....

Please **do not redact** my name or my home address or my email address.

Thank you.

Beverley newton  
lecharmarey@gmail.com

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**From:** Lenore Stronge [REDACTED] s. 22(1)  
**Sent:** Saturday, June 24, 2023 3:35 PM  
**To:** lenore@strongetrends.net; Christine Cassidy; Linda Watt; Nora Gambioli; Peter Lambur; Scott Snider; Sharon Thompson; Mark Sager; correspondence  
**Subject:** lenore@strongetrends.net =+

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**Lenore Stronge**  
**1237 Clyde Ave**  
**W V**  
**V7T1E6**

24 Jun 2023

Dear Mayor Sager and Councillors  
District of West Vancouver

[lenore@strongetrends.net](mailto:lenore@strongetrends.net)

My name is Lenore Stronge and I am a resident of West Vancouver.

Before there are more homes / apartments build talk about infrastructure , we are grid locked as is  
Traffic is not people that live in WVan  
Adding to traffic is brutal

Please do not redact my name or my home address or my email address.

Thank you.

Lenore Stronge  
lenore@strongetrends.net

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**From:** [REDACTED] s. 22(1)  
**Sent:** Saturday, June 24, 2023 10:25 PM  
**To:** [REDACTED] s. 22(1); Christine Cassidy; Linda Watt; Nora Gambioli; Peter Lambur; Scott Snider; Sharon Thompson; Mark Sager; correspondence  
**Subject:** Stop the rezoning and out of control population growth =+

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[REDACTED] s. 22(1)

[REDACTED] s. 22(1)

25 Jun 2023

Dear Mayor Sager and Councillors  
District of West Vancouver

**Stop the rezoning and out of control population growth**

My name is [REDACTED] s. 22(1) and I am a resident of West Vancouver.

I do not agree with the rezoning ad out of control population growth in the North Shore and I don't want our municipality to do or approve any new projects or developments in our municipality without a written approval of us the residents.

Thank you.

[REDACTED] s. 22(1)

[REDACTED] s. 22(1)

**From:** s. 22(1)  
**Sent:** Sunday, June 25, 2023 8:15 AM  
**To:** s. 22(1); Christine Cassidy; Linda Watt; Nora Gambioli; Peter Lambur; Scott Snider; Sharon Thompson; Mark Sager; correspondence  
**Subject:** Housing and services =+

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s. 22(1)

s. 22(1)

**West vancouver**

s. 22(1)

25 Jun 2023

Dear Mayor Sager and Councillors  
District of West Vancouver

Housing and services

My name is s. 22(1) and I am a resident of West Vancouver.

Firstly I would like to address the bunker like houses that are being built with little or no thought to the fact we live on the side of a mountain and maybe we will not have a flat yard . There seems to be no thought to how neighbours feel about blasting and jackhammering for months on end and the effect it has on the stability of the houses around not to mention the destruction of tree roots cut off to put in a concrete wall on the property line. How long is it supposed to take to put up a house , are there limits ? Are there limits on the permeable surfaces within the plot ? If so I think it should be looked at again . What about the blocking of roads for all the traffic on the houses that have taken 6 years to build ! With all the pools and extra bathrooms in these gigantic houses where is the water going to come from we already buy water from other municipalities during hot summers so that we can fill the pools and water the gardens. Are there any provisions for storage of the winter rains in all these new houses? As climate change is getting worse each year should that be a criteria for building anything?

On the services all I can say is if you don't have the finances to manage snow removal and basic street cleaning or in this area the ditches then how will adding adding to the number of people in the area help . You will be stretched too thin . I have noticed in the last 10 years we have had allot less street cleaning and general maintenance to maybe once a year if that . I have personally gone around the neighborhood with a plastic bag to pickup garbage and come back with it full.

I did notice that the council gave themselves a raise a couple of years ago without asking the residents of west Vancouver. I thought we the tax payers should have had a say as we pay their salaries.

Thank you.

s. 22(1)

s. 22(1)

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**From:** [REDACTED] s. 22(1)  
**Sent:** Sunday, June 25, 2023 6:13 PM  
**To:** [REDACTED] s. 22(1) Christine Cassidy; Linda Watt; Nora Gambioli; Peter Lambur; Scott Snider; Sharon Thompson; Mark Sager; correspondence  
**Subject:** Unnecessary Rezoning = +

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[REDACTED] s. 22(1)

[REDACTED] s. 22(1)

**West Vancouver**

[REDACTED] s. 22(1)

25 Jun 2023

Dear Mayor Sager and Councillors  
District of West Vancouver

**Unnecessary Rezoning**

My name is [REDACTED] s. 22(1) and I am a resident of West Vancouver.

My preference is that no further rezonings are required or desirable. Time to shut down the BPP constant growth. Too much traffic already.

Thank you.

[REDACTED] s. 22(1)

[REDACTED] s. 22(1)

**From:** [REDACTED] s. 22(1)  
**Sent:** Sunday, June 25, 2023 6:33 PM  
**To:** correspondence; Mark Sager; Nora Gambioli; Sharon Thompson; Christine Cassidy; Linda Watt; Peter Lambur; Scott Snider  
**Cc:** Finance  
**Subject:** RE: Water Utility Fund and Sewer and Drainage Utility Reserve Fund (emails from [REDACTED] s. 22(1))  
**Attachments:** RE\_ Water Utility Fund and Sewe...eserve Fund (emails from [REDACTED] s. 22(1))

**CAUTION:** This email originated from outside the organization from email address [REDACTED] s. 22(1) m. Do not click links or open attachments unless you validate the sender and know the content is safe. If you believe this e-mail is suspicious, please report it to IT by marking it as SPAM.

Dear Mayor and Council,

This electronic mail correspondence relates to the above captioned subject. Prior electronic mail correspondence to you on this topic is dated June 15th, and 18th of 2023.

On June 23rd of 2023 I received a response from the Department of Financial Services relating to my electronic correspondence of June 15th and 18th. A copy of the correspondence from the Dept. of Financial Services is appended hereto for your reference.

I have reviewed the financial/accounting entries set out in the two tables in the correspondence from the Dept. of Financial Services on the 23rd instant, and I have recast those financial/accounting entries ("data") in two tables -- one for the Water Reserve Fund and the other for the Sewer and Drainage Reserve Fund for convenience of presentation. I have used the Fourth Quarter Financial Report of 2022 for information on the Water Fund and the Sewer and Drainage Fund revenues and expenditures shown in the appended tables (see Addenda: Tables III, IV, V, and VI appearing below the signature).

For good and sufficient reasons that I have set out below, I have concluded that the transfers of \$1,776,351 from the Water Reserve Fund, and \$4,562,023 from the Sewer and Drainage Reserve Fund are contrary to the Community Charter ("the Act") at Part 6, Division 4, Section 189, sub-section (1).

Section 189, sub-section (1) of the Act states:

*189(1) Subject to this section, money in a reserve fund, and interest earned on it, must be used only for the purpose for which the fund was established.*

According to correspondence from the Dept. of Financial Services, dated June 23rd, 2023, (see "RE\_ Water Utility Fund ... emails from [REDACTED] s.22(1).pdf file" appended hereto), \$1,776,351 was transferred from the Water Reserve Fund to the "Water Fund Accumulated Surplus" per memo: "Amount moved from water reserve to surplus (s.i.c.) after the 2 late entries"; and, \$4,562,023 was transferred from the Sewer and Drainage Reserve Fund to the "Sewer Fund Accumulated Surplus" per memo: "Amount moved from sewer reserve (s.i.c.) to sewer accumulated surplus after the 2 late entries".



Section 189, sub-section (2) of the Act states:

*189(2) If the amount to the credit of a reserve fund is greater than required for the purpose for which the fund was established, the council may, by bylaw, transfer all or part of the amount to another reserve fund.*

Section 189, sub-section (4) of the Act states:

*189(4) As a restriction on subsection (2), a transfer from a reserve fund established for a capital purpose may only be made to another reserve fund established for a capital purpose.*

The Water Reserve Fund was established by Council when it adopted Water Reserve Fund Bylaw No. 4864, 2015, pursuant to Section 188 of the Community Charter. The Sewer and Drainage Reserve Fund was established by Council with the adoption of Sewer and Drainage Reserve Fund Bylaw No. 4864, 2015, pursuant to Section 188 of the Community Charter.

In Part 4 of the Water Reserve Fund Bylaw No. 4864, 2015, at section 4.2 "Use of the Fund" it states,

*"4.2 The Fund may be used to: (a) Finance the acquisition or construction of water system works; (b) Repay debt and the interest on such debt incurred in order to finance the acquisition or construction of water system works; and (c) Contribute to the stabilization of District water rates."*

In Part 4 of the Sewer and Drainage Reserve Fund Bylaw No. 4865, 2015, at section 4.2 "Use of the Fund" it states,

*"4.2 The Fund may be used to: (a) Finance the acquisition or construction of sewer and drainage system works; (b) Repay debt and the interest on such debt incurred in order to finance the acquisition or construction of sewer and drainage system works; and (c) Contribute to the stabilization of District sewer and District drainage rates."*

It is clear that both the Water Reserve Fund and the Sewer and Drainage Reserve Fund are reserve funds *established for a capital purpose*. Pursuant to Section 189, sub-section (4), a transfer from a reserve fund established for a capital purpose *may only be made to another reserve fund established for a capital purpose*. Pursuant to Section 189, sub-section (2) *the council may, by bylaw, transfer all or part of the amount to another reserve fund*.

The two transfers, one of \$1,776,351 from the Water Reserve Fund, and the other of \$4,562,023 from the Sewer and Drainage Fund were (i) not authorized by council by a bylaw pursuant to Section 189(2), and (ii) not transferred to a reserve fund established for a capital purpose pursuant to Section 189(4). Consequently, the only conclusion that a disinterested third party viewing the transactions shown in the two tables set out in the email correspondence dated June 23, 2023, from the Dept. of Financial Services can fairly draw is that the transfers are ultra vires -- i.e., contrary to the Act.

Having established that the two transfers identified above are contrary to the Act, let us turn to the ostensible purpose of the transfers. The correspondent from the Dept. of Financial Services in his/her message which appears above the two tables in the cited email states:

*"The purpose of the transfers was to retain a contingency of 120 days of operational funding in the accumulated surplus, and to transfer all remaining amounts to the fund's capital reserve."*

Although quoted statement expresses council policy, the statement in this context is factually incorrect. It is, as it were, a false lead. What we see in the two tables that appear in the email from the Dept. of Financial Services are four other entries, two in each table, relating to two different types of book-keeping entries neither of which relate to the ostensible purpose cited by the employee of the Dept. of Financial Services.

Table I shows the transactions between the Sewer and Drainage Reserve and the "Sewer Fund Accumulated Surplus".

	A	B	C	D	E	
1	Sewer Fund: Accumulated Surplus		Debit	Credit	Memo:	1
2	(a)	Late entry: current year TCA expense	( 2,303,685 )		TCA amortization, disposal and maintenance exp.	2
3	(b)	Late entry: prior year adjustment	( 2,258,338 )		Net book value change in investment in non-financial assets	3
4	(c) = (d)	Amount moved from sewer reserve		4,562,023		4
5						5
6	Sewer and Drainage Reserve ("Sewer Capital Reserve")		Debit	Credit	Memo:	6
7	(d)	Amount moved to sewer accumulated surplus	( 4,562,023 )		(Unauthorised transfer from Sewer and Drainage Reserve)	7
8						8
9	Consolidated Sewer Fund and Sewer Reserve Fund		( 9,124,046 )	4,562,023		9
10			4,562,023	( 4,562,023 )		10
11	Net effect of the transfer from Sewer and Drainage Reserve		( 4,562,023 )	0		11
	A	B	C	D	E	

We can see that debit transactions in rows 2 and 3 at cells C2 and C3 are not cash transactions for accounting purposes. These two transactions by the description attached to them are related to tangible capital asset amortization and "net book value" change in investment, i.e., non-cash entries that have been monetized through the agency of the transfers out of the statutory reserve fund. In other words, these are book-keeping transactions charging off the book-value of prior years' capital expenditures -- not 2022 capital expenditures for tangible capital asset renewals and/or replacements or expansion of system tangible capital assets during fiscal year 2022. However, the net effect of the transactions in line 2, 3 and 7 is to transfer \$4,562,023 from the Sewer and Drainage Reserve to the General Fund, contrary to the Act.

Table II shows the transactions between the Water Reserve and the "Water Fund Accumulated Surplus"

**Table II Water Reserve Transfer Out**

	A	B	C	D	E	
1	Water Fund: Accumulated Surplus		Debit	Credit	Memo:	1
2	(a)	Late entry: current year TCA expense	( 2,250,026 )		TCA amortization, disposal and maintenance exp.	2
3	(b)	Late entry: prior year adjustment		473,675	Net book value change in investment in non-financial assets	3
4	(c) = (d)	Amount moved from sewer reserve		1,776,351		4
5						5
6	Water Reserve ("Water Capital Reserve")		Debit	Credit	Memo:	6
7	(d)	Amount moved to sewer accumulated surplus	( 1,776,351 )		(Unauthorised transfer from Sewer and Drainage Reserve)	7
8						8
9	Consolidated Water Fund and Water Reserve Fund		( 4,026,377 )	2,250,026		9
10			2,250,026	( 2,250,026 )		10
11	Net effect of the transfer from Water Reserve		( 1,776,351 )	0		11
	A	B	C	D	E	

Observations similar to those made in connection with Table I can be stated for the transactions shown in Table II. The net effect is an unauthorized transfer of \$1,776,351 from the Water Reserve to the General Fund contrary to the Act. The tangible capital asset and book value writedowns/writeups at entries (a) and (b) in Table II are non-cash transactions that have been monetized to move monies out of the Water Reserve contrary to the Act at Sec. 189(2) and 189(4).

Now, this may have been done in all innocence through a misapprehension of the accounting method used for budget and reserve funds, by an individual at an intermediate staff level in the Dept. of Financial Services. However, a few years ago, in a regular council meeting, a senior member of the District staff (a director) stated that the council and the public should rely on their professional staff for decisions relating to financial matters. Given that public assurance from the director, the public (and probably council too) have deferred to the professional staff on matters relating to financial management, control and reporting. Nevertheless, it never hurts to review the financial statements, financial reports and the supplementary data provided in support of those statements and reports, from time to time. This is one such time. But this is not the first occurrence of this type of unauthorized transfer from the utility reserve funds. This type of accounting book entry has occurred in the past.

Finally, I have prepared four additional tables relating to the Water Reserve and the Sewer and Drainage Reserve and the operating funds (the Water Utility and the Sewer and Drainage Utility operations' fund accounting summaries) and consolidation of the reserves with the corresponding operating funds to demonstrate that the transactions in lines (a), (b) and (d) did not need to be entered into. That those transactions were superfluous to the purpose of providing 120 days of operating expense cash buffer to the Water Utility and Sewer and Drainage Utility operations account. Table III shows the Sewer and Drainage Reserve and operations cashflow with the unauthorized transfers; Table IV shows the Sewer and Drainage Reserve and operations cashflow without the unauthorized transfers. Note that the ending balance at 12/31/2022 of the Sewer and Drainage Fund operations account ("accumulated surplus") in cell G2 in each of Table III and Table IV is unchanged when the unauthorized transfer (in Table III) is reversed (Table IV). Likewise, in Table V and Table VI for the Water Fund operations account ending balance. The unauthorized transfer was unnecessary to meet the 120 day buffer account balance for the Water Fund operations.

In Tables III, IV, V, and VI, the non-cash (non budget, non annual financial plan) general ledger/sub-ledger entries for the charged off "TCA amortization, disposal and maintenance" and "net book value change in investment in non-financial assets due to data alignment" are shown on rows 12 and 13 under the sub-heading "Memo items - Non-Cash" for reference. It is important to recognize that the charges in rows 12 and 13 are not related to the budgets for the Water Fund operations or the Sewer and Drainage Fund operations, and should not be regarded as charges to those operating funds. The budget/annual financial plan follows the cash-basis modified-accrual method of accounting. The annual audited financial statements follow the full-accrual method of

accounting. The two accounting methods are different and should not be mixed up, as appears to have happened with the 2022 accounting for the Water Reserve reserve fund and the Sewer and Drainage Reserve reserve fund. Tables III, IV, V, and VI are appended under the signature line, for reference.

A final note. You and your fellow council members will be considering whether to approve the 2022 Annual Report. The notes to the audited financial statements are an important constituent of the financial statements. Note 10 presents the "Continuity of Reserve Funds", and it shows under the column headed "Expenditures & Transfers" for the Water Reserve Fund and the Sewer and Drainage Reserve Fund the unauthorized transfers of \$1,776,351 and \$4,562,024, respectively. You will have to deal with that, for it cannot be left as it is given that the two transfers are contrary to the Act, as discussed above.

Your servant,

s. 22(1)

s. 22(1)

West Van.,

s. 22(1)

s. 22(1)

p.p.s. -- Enclosure -- attached PDF file (follows Tables VI)

**Addenda: Tables III, IV, V, VI**  
**Table III**

TRANSACTIONS AS POSTED WITH THE UNAUTHORISED TRANSFER OUT OF THE STATUTORY RESERVE FUND								
	A	B	C	D	E	F	G	
1	<b>Sewer &amp; Drainage Utility Fund Cashflow</b>	<b>Opening Balance (1/1/2022)</b>	<b>Revenue</b>	<b>Expenditure</b>	<b>Transfer In</b>	<b>Transfer Out</b>	<b>Ending Balance 12/31/22</b>	<b>1</b>
2	(a) Operations	3,169,976	23,672,000	( 17,275,077 )		( 5,823,535 )	3,743,364	2
3	(b) Sewer Reserve Fund	24,022,240	600,556		5,823,535	( 4,562,023 )	25,884,308	3
4		27,192,216	24,272,556	( 17,275,077 )	5,823,535	( 10,385,558 )	29,627,672	4
5								5
6	<b>Consolidated Cashflow</b>	<b>27,192,216</b>	<b>24,272,556</b>	<b>( 17,275,077 )</b>		<b>( 4,562,023 )</b>	<b>29,627,672</b>	<b>6</b>
7								7
8								8
9								9
10								10
11	<b>Memo items - Non-Cash</b>							<b>11</b>
12	(c) TCA Amortization			( 2,303,685 )			( 2,303,685 )	12
13	(d) Net B.V. Change			( 2,258,338 )			( 2,258,338 )	13
14				( 4,562,023 )			( 4,562,023 )	14
15								15
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	

**Table IV**

TRANSACTIONS AS THOSE SHOULD HAVE BEEN POSTED WITH NO UNAUTHORISED TRANSFER OUT OF THE STATUTORY RESERVE FUND								
	A	B	C	D	E	F	G	
1	<b>Sewer &amp; Drainage Utility Fund Cashflow</b>	Opening Balance (1/1/2022)	Revenue	Expenditure	Transfer In	Transfer Out	Ending Balance 12/31/22	1
2	(a) Operations	3,169,976	23,672,000	( 17,275,077 )		( 5,823,535 )	3,743,364	2
3	(b) Sewer Reserve Fund	24,022,240	600,556		5,823,535	0	30,446,331	3
4		27,192,216	24,272,556	( 17,275,077 )	5,823,535	( 5,823,535 )	34,189,695	4
5								5
6	<b>Consolidated Cashflow</b>	<b>27,192,216</b>	<b>24,272,556</b>	<b>( 17,275,077 )</b>		<b>\$ -</b>	<b>34,189,695</b>	<b>6</b>
7								7
8								8
9								9
10								10
11	<b>Memo items - Non-Cash</b>							11
12	(c) TCA Amortization			( 2,303,685 )			( 2,303,685 )	12
13	(d) Net B.V. Change			( 2,258,338 )			( 2,258,338 )	13
14				( 4,562,023 )			( 4,562,023 )	14
15								15
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	

**Table V**

TRANSACTIONS AS POSTED WITH THE UNAUTHORISED TRANSFER OUT OF THE STATUTORY RESERVE FUND								
	A	B	C	D	E	F	G	
1	<b>Water Utility Fund Cashflow</b>	Opening Balance (1/1/2022)	Revenue	Expenditure	Transfer In	Transfer Out	Ending Balance 12/31/22	1
2	(a) Operations	10,213,978	18,896,000	( 14,264,022 )		( 11,491,796 )	3,354,160	2
3	(b) Water Reserve Fund	6,767,492	169,187	0	11,491,796	( 1,776,351 )	16,652,124	3
4		16,981,470	19,065,187	( 14,264,022 )	11,491,796	( 13,268,147 )	20,006,284	4
5								5
6	<b>Consolidated Cashflow</b>	<b>16,981,470</b>	<b>19,065,187</b>	<b>( 14,264,022 )</b>		<b>( 1,776,351 )</b>	<b>20,006,284</b>	<b>6</b>
7								7
8								8
9								9
10								10
11	<b>Memo items - Non-Cash</b>							11
12	(c) TCA Amortization			( 2,250,026 )			( 2,250,026 )	12
13	(d) Net B.V. Change			473,675			473,675	13
14				( 1,776,351 )			( 1,776,351 )	14
15								15
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	

**Table VI**

TRANSACTIONS AS THOSE SHOULD HAVE BEEN POSTED WITH NO UNAUTHORISED TRANSFER OUT OF THE STATUTORY RESERVE FUND								
	A	B	C	D	E	F	G	
0								
1	<b>Water Utility Fund Cashflow</b>	<b>Opening Balance (1/1/2022)</b>	<b>Revenue</b>	<b>Expenditure</b>	<b>Transfer In</b>	<b>Transfer Out</b>	<b>Ending Balance 12/31/22</b>	<b>1</b>
2	(a) Operations	10,213,978	18,896,000	( 14,264,022 )		( 11,491,796 )	3,354,160	2
3	(b) Water Reserve Fund	6,767,492	169,187	0	11,491,796	\$ -	18,428,475	3
4		16,981,470	19,065,187	( 14,264,022 )	11,491,796	( 11,491,796 )	21,782,635	4
5								5
6	<b>Consolidated Cashflow</b>	<b>16,981,470</b>	<b>19,065,187</b>	<b>( 14,264,022 )</b>		<b>\$ -</b>	<b>21,782,635</b>	<b>6</b>
7								7
8								8
9								9
10								10
11	<b>Memo items - Non-Cash</b>							<b>11</b>
12	(c) TCA Amortization			( 2,250,026 )			( 2,250,026 )	12
13	(d) Net B.V. Change			473,675			473,675	13
14				( 1,776,351 )			( 1,776,351 )	14
15								15
	A	B	C	D	E	F	G	

---

**From:** Finance  
**Sent:** Friday, June 23, 2023 3:51 PM  
**To:** s. 22(1)  
**Cc:** Finance; correspondence  
**Subject:** RE: Water Utility Fund and Sewer and Drainage Utility Reserve Fund (emails from s. 22(1) )

To s. 22(1)

Please find below an additional more detailed reconciliation of Water Utility reserve transfers and the Sewer/Drainage Utility transfers made at the end of 2022. There were no transfers either in or out of the funds; all of these transfers took place inside each fund. The purpose of the transfers was to retain a contingency of 120 days of operational funding in the accumulated surplus, and to transfer all remaining amounts to the fund's capital reserve. The retention of 120 days operational funding as a surplus is best practice for municipal utilities; the transfer of all other additional fund earnings to the capital reserve will hopefully allow the District of West Vancouver to undertake projects to maintain the utility systems with minimum borrowing.

The amounts referred to by yourself as 'missing;' are actually adjusting entries to ensure that the 120 day estimate is reflected in the surplus amount. No amounts are unaccounted for, and no amounts have been transferred out of the Funds.

Sewer Fund Accumulated Surplus		
Sewer accumulated surplus beginning balance	3,169,976.00	
2022 sewer fund surplus	6,396,923.00	
Amount moved from sewer accumulated surplus to sewer reserve	(5,823,535.00)	Calculated, the ending balance S/B equal to 90 days of 2023 operating expense
Sewer accumulated surplus ending balance	3,743,364.00	Estimated based on 90 days of 2023 operating expense
Late entry: current year TCA expense	(2,303,685.00)	TCA amortization, disposal and maintenance expenses
Late entry: prior year adjustment	(2,258,338.00)	Net book value change in investment in non-financial assets due to data alignment project
Amount moved from sewer reserve to sewer accumulated surplus after the 2 late entries	4,562,023.00	Offset the above 2 entries to make sure the ending balance is equal to 90 days of 2023 operating expense
Revised sewer accumulated surplus ending balance	3,743,364.00	Estimated based on 90 days of 2023 operating expense
Sewer Capital Reserve		
Sewer reserve beginning balance	24,022,240.00	
Interest earned	600,556.00	
Amount moved from sewer accumulated surplus to sewer reserve	5,823,535.00	
Amount moved from sewer reserve to sewer accumulated surplus	(4,562,023.00)	
Sewer reserve ending balance	25,884,308.00	

Water Fund Accumulated Surplus		
Water accumulated surplus beginning balance	10,213,978.00	
2022 water fund surplus	4,631,978.00	
Amount moved from accumulated surplus to water reserve	(11,491,796.00)	Calculated, the ending balance S/B equal to 120 days of 2023 operating expense
Water accumulated surplus ending balance	3,354,160.00	Estimated based on 120 days of 2023 operating expense, number provided by Michelle
Late entry: current year TCA expense	(2,250,026.00)	TCA amortization, disposal and maintenance expenses
Late entry: prior year adjustment	473,675.00	Net book value change in investment in non-financial assets due to data alignment project
Amount moved from water reserve to surplus after the 2 late entries	1,776,351.00	Calculated, the ending balance S/B equal to 120 days of 2023 operating expense
Revised water accumulated surplus ending balance	3,354,160.00	Estimated based on 120 days of 2023 operating expense, number provided by Michelle
Water Capital Reserve		
Water reserve beginning balance	6,767,492.00	
Interest earned	169,187.00	
Amount moved from accumulated surplus to water reserve	11,491,796.00	
Amount moved from water reserve to accumulated surplus	(1,776,351.00)	Off-setting entry
Water reserve ending balance	16,652,124.00	

Sincerely,

Financial Services



We acknowledge that we are on the traditional, ancestral and unceded territory of the Squamish Nation, Tsleil-Waututh Nation and Musqueam Nation. We recognize and respect them as nations in this territory, as well as their historic connection to the lands and waters around us since time immemorial.

This email and any files transmitted with it are considered confidential and are intended solely for the use of the individual or entity to whom they are intended. If you are not the intended recipient or the person responsible for delivering the email to the intended recipient, be advised that you have received this email in error and that any use, dissemination, forwarding, printing or copying of this email is strictly prohibited. If you have received this email in error, please notify the sender immediately and delete all copies of this email and attachment(s). Thank you.



**From:** s. 22(1)  
**Sent:** Wednesday, June 14, 2023 9:35 AM  
**To:** correspondence; Mark Sager; Nora Gambioli; Sharon Thompson; Christine Cassidy; Linda Watt; Peter Lambur; Scott Snider  
**Subject:** Water Utility Fund -- unexplained and untraceable transfers into and from the Water Reserve -- opaque accounting/book-keeping?

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Your Worship and Councillors,

This communication refers to the Water Utility accounting and the unexplained, and untraceable, transfers to and from the Water Reserve Fund during 2022. The transfers are reported in the Continuity of Reserves table in the 4<sup>th</sup> Quarter Financial Review and in Note 10 to the audited financial statements of fiscal year 2022.

Stripped of the revenue item "Transfers In", and adding the Water Reserve transactions for 2022 on the same page in order to obtain a picture of the Water Utility as a stand-alone "Fund" as per 'fund accounting' principles, it is seen that \$6,860,000 was transferred in to the Reserve from another, unidentified reserve fund, and, furthermore, that \$1,776,000 was transferred out of the Water Reserve to an unidentified reserve fund, all in fiscal year 2022. See Table 1 (below). There is no indication, at this time, what the source of the \$6,860,00 was, or what the destination of the \$1,776,000 is. The accounting/book-keeping for the Water Utility is opaque, not transparent. This has been the case for several years now, and it has raised concerns in the past, just as it raises concerns in the present.

An explanation is, therefore, requested of Council.

<u>LINE#</u>	<u>TABLE I (4<sup>th</sup> Quarter Review, 2022)</u> <u>DWV WATER UTILITY FUND</u>	<u>ACTUAL</u>	<u>2022</u> <u>BUDGET</u>	<u>VARIANCE</u>	
			(,000s omitted)		
	<b><u>OPERATING ACTIVITIES</u></b>				
	<b><u>REVENUE</u></b>				
(1)	OPERATING REVENUE	18,896	19,478	( 582 )	
(2)	TOTAL OPERATING REVENUES	18,896	19,478	( 582 )	
	<b><u>EXPENDITURE</u></b>				
(3)	WATER PURCHASED	4,399	4,000	( 399 )	
(4)	OPERATING EXPENSES	3,119	4,731	1,612	
(5)	CAPITAL EXPENDITURES	4,610	12,123	7,513	
(6)	ADMINISTRATIVE LEVY	350	350	-	
(7)	DEBT SERVICE COSTS	1,785	1,785	-	
(8)	TOTAL EXPENDITURES	14,263	22,989	8,726	
(9)	NET REVENUES	4,633	( 3,511 )	8,144	
	<b><u>RESERVE FUND TRANSACTIONS</u></b>				
(10)	OPENING BALANCE (1/1/2022)	O.B.	6,767	6,767	-
(11) = (9)	NET REVENUES	4,633	( 3,511 )	8,144	
(12)	INTEREST EARNED ON RESERVES	169	169	-	

(13) = ?	<b>OTHER TRANSFERS IN</b>		<b>6,860</b>	<b>10,823</b>	( 3,963 )
(14) =?	<b>TRANSFERS OUT/EXPENDITURES</b>		<b>( 1,776 )</b>	<b>-</b>	<b>( 1,776 )</b>
(15)	ENDING BALANCE (12/31/2022)	<b>E.B.</b>	<u>16,653</u>	<u>14,248</u>	<u>2,405</u>

Sincerely,

█ s. 22(1)

█ s. 22(1) West Van., █ s. 22(1)

█ s. 22(1)

█ s. 22(1)

ReplyForward

**From:** s. 22(1)  
**Sent:** Sunday, June 18, 2023 12:42 PM  
**To:** correspondence; Mark Sager; Nora Gambioli; Sharon Thompson; Christine Cassidy; Linda Watt; Peter Lambur; Scott Snider  
**Subject:** Sewer and Drainage Utility Reserve Fund discrepancies for fiscal year 2022

**CAUTION:** This email originated from outside the organization from email address s. 22(1) Do not click links or open attachments unless you validate the sender and know the content is safe. If you believe this e-mail is suspicious, please report it to IT by marking it as SPAM.

Your Worship & Councillors,

As with the Water Utility Fund, there is a discrepancy with respect to “Expenditures & Transfers” for the Sewer & Drainage Utility as shown in the Fourth Quarter Report for 2022 “Reserve Schedule”, on page 20 of the Report. This discrepancy is an unexplained transfer out of the Sewer & Drainage statutory reserve fund to some other fund or funds not identified. As the Sewer & Drainage Utility revenues are raised by levying fees and charges on the District’s ratepayers ostensibly to operate and maintain the utility’s sewer collection and transmission to the North Shore waste treatment plant, and to maintain the drainage infrastructure assets to divert surface waters to Burrard Inlet, monies collected from fees and charges should be applied only to those purposes for which the monies were originally collected. It is noteworthy that the Sewer & Drainage Reserve Fund is a statutory reserve fund as defined in part 6 of the Community Charter. Monies credited to a statutory reserve fund may only be used for the purposes the reserve fund was created for. Any other use of those monies is contrary to the Act unless those monies are declared surplus to requirements to fulfill the purposes for which the reserve fund was established by a resolution of Council in public session.

The consolidated Sewer & Drainage Utility Fund financial cashflows and opening and ending balances are shown below in Table A below. It is seen that \$4,562 thousands were transferred out of the Sewer & Drainage Utility Fund accounts for purposes other than the purposes that the monies were collected for pursuant to the Sewer & Drainage Utility fees charged to ratepayers of the District municipality.

As this usage is similar to that which has seen \$1,776, 351 transferred out of the Water Utility Fund during the same financial reporting period, Fiscal Year 2022, a reckoning of accounts for the transferred sums from both utility funds is requested.

It is noted that the ratepayers are charged utility fees for both Water and Sewer & Drainage based on representations by Council that those fees will be used and applied to the needs of the respective utility funds. During fiscal year 2022, a total of \$6,338 thousands were transferred out of the Water, and Sewer & Drainage utility fund accounts and deposited to other fund accounts.

In the case of the Water Utility, it is stated by a representative of the Financial Services department that the monies removed from the Water Utility accounts were transferred to “accumulated surplus”. Under the fund account method of accounting, each fund is a stand-alone entity comprising an operations account and a reserve (or surplus) account. Under this method of accounting, a transfer of monies credited to the Water Utility Fund to another fund or to other funds would be traceable (or, should be traceable) to the reserve (surplus) account of the other fund(s). There is no general “accumulated surplus” under fund account method.

If the fund accounting method is not being followed, and a separate sub-account (or, fund), which may be labelled “accumulated surplus”, is being maintained then this separate sub-account or fund should be reported on a separate line in the reserve schedule of the Fourth Quarter Report for fiscal year 2022. If, instead, the “accumulated surplus” is

incorporated in the General Fund, then that should be reported as such in the reserve schedule of the Fourth Quarter Report for fiscal year 2022. Whatever method of book-keeping is being used/applied to the accounts, the integrity of the accounts requires full disclosure in the quarterly reports for 2022 and earlier years.

Yours sincerely,

s. 22(1)

s. 22(1)

West Vancouver,

s. 22(1)

Table A. Sewer & Drainage Utility Fund Transactions and Opening and Ending Balances for Fiscal Year 2022

<b>Table A</b> (Thousands)	Opening balance	Revenues	Transfers In	Expenditures	Transfers Out	Ending Balance
1.) Sewer & Drainage Utility Operations	0 *	23,672		( 17,275 )	( 5,824 )	573 **
2.) Sewer & Drainage Utility Reserve Fund	24,022	601	5,824	0	( 4,562 )	25,884
3.) Consolidated Sewer & Drainage Utility Fund	24,022	24,273	0	( 17,275 )	( 4,562 )	26,457

[Note: Entries and totals are subject to rounding errors which are not material. \*\_For lack of better information, the opening balance of the Sewer & Drainage Utility Operations is plugged in at zero. \*\*\_For want of information on the opening balance of the Sewer & Drainage Utility Operations, the ending balance is \$573 thousands.]

s. 22(1)

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**From:** [REDACTED] s. 22(1)  
**Sent:** Monday, June 26, 2023 8:06 AM  
**To:** Engineering Department; Mark Sager; correspondence  
**Subject:** Electrocution Risk - Eagle Island

**CAUTION:** This email originated from outside the organization from email address [REDACTED] s. 22(1). Do not click links or open attachments unless you validate the sender and know the content is safe. If you believe this e-mail is suspicious, please report it to IT by marking it as SPAM.

I am contacting you with respect to an unsafe environment on Eagle Island. For some months now, we have been without a working power pedestal on the island side dock. The power pedestal had been working and serving the community who operate electric motors on the barges we use to go back and forth to the mainland.

At this time, we are using a chain of extension cords down to the dock to be able to charge. This is not feasible as there are only a couple sockets to plug our barges into (allowing only 1, maybe 2 barges to charge at one time). The larger issue is with the safety of having an extension cord with power laying on the dock. It poses a tripping hazard, and an electrocution hazard. Many of the island kids are swimming off the dock now that the good weather is here and having a live electrical cord nearby is very unsafe.

We need to have this dangerous electrical issue fixed, with power being restored to the pedestal as soon as possible.

Thank you,

[REDACTED] s. 22(1)

[REDACTED] s. 22(1)



**From:** Eagle Island Safety Committee <eagleislandsafety@gmail.com>  
**Sent:** Monday, June 26, 2023 8:13 AM  
**To:** correspondence; Engineering Department; Mark Sager  
**Subject:** Electrical Hazard - Eagle Island

**CAUTION:** This email originated from outside the organization from email address eagleislandsafety@gmail.com. Do not click links or open attachments unless you validate the sender and know the content is safe. If you believe this e-mail is suspicious, please report it to IT by marking it as SPAM.

We are writing to you to inform you that the power pedestal on the dock (island side) continues to be non-functioning.

Residents are currently using 2 electrical extension cords to bring power to the dock to charge their barges.

This is an unsafe situation for all that use that dock. We need for the District of West Vancouver to prioritize fixing and restoring power to the power pedestal on the island dock.

Eagle Island Safety Committee is a volunteer group comprised of Eagle Island residents with a mandate to promote and inform on various aspects of island-related safety. The committee's role is to encourage and facilitate safety training and emergency/disaster preparedness. We will seek and share guidance from safety-related agencies and the District of West Vancouver, but we will not be setting or enforcing rules.

*Unsubscribe: If you do not wish to be included in future Safety Committee communications, please reply to this e-mail and we will remove you from the mailing list.*

Currently, the committee is comprised of [REDACTED] s. 22(1)

Eagle Island Safety Committee



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**From:** s. 22(1)  
**Sent:** Monday, June 26, 2023 5:58 PM  
**To:** correspondence  
**Cc:** Karin.Kirkpatrick.MLA@leg.bc.ca; s. 22(1)  
**Subject:** Storage Lockers - s. 22(1) West Vancouver

**CAUTION:** This email originated from outside the organization from email address s. 22(1) Do not click links or open attachments unless you validate the sender and know the content is safe. If you believe this e-mail is suspicious, please report it to IT by marking it as SPAM.

Dear Mr. Mayor and Council,

We, the residents of s. 22(1), continue to be concerned regarding the proposed BC amendment to the Fire Rescue Bylaw No. 5163 2021. This subject has been a matter of discussion for some time but the recent decision by BC to remove all storage lockers in garages by 1<sup>st</sup> January 2024 at multi-family residential buildings seems completely arbitrary in nature, centred on a one-size-fits-all basis and certainly not consistent with the needs of residents. Obviously, there is a substantial difference between residential buildings and their associated storage areas.

We at s. 22(1) are not aware of any increased fire risk arising from the storage lockers in our garages neither has any evidence been produced by any authority to show that this is the case.

s. 22(1) is a well-run and controlled community where the Strata Council and residents are acutely aware of the safety of its residents and property complying with all fire safety measures as outlined in the BC Fire Code and those of the Fire Chief. We have in place comprehensive systems and procedures regarding fire prevention which are assiduously applied through regular maintenance and effective communication with all residents.

The s. 22(1) Storage lockers in our garages, of which there s. 22(1) have been a feature since its inception. Storage lockers became necessary because of limited space within the buildings especially regarding such articles as sports equipment, summer deck-furnishings, tools, step ladders, etc. A further point to consider is that we are recommended by governments at all levels to keep fit, lead healthy lifestyles, and urge our young people to do the same. This all demands substantial amounts of expensive equipment which needs to be secured out of sight.

Could we respectfully ask for an update on where this subject stands following the November 7, 2022 West Vancouver Council directive to staff:

**“to prepare an amendment bylaw to repeal the current wording in the Fire Rescue Bylaw so that private storage garages in multi-family residential buildings can be used for the storage of vehicles and household materials. Council also directed staff to report back on the implications of the proposed amendment.**

**Council directed staff to pause enforcement of the storage usage of strata garages, with the exception of extenuating circumstances to be determined by the fire chief, until staff have had an opportunity to report back to Council”.**

Regards  
s. 22(1)



s. 22(1)

West Vancouver BC

s. 22(1)

s. 22(1)

**From:** Graham Mclsaac [REDACTED] s. 22(1)  
**Sent:** Monday, June 26, 2023 7:22 PM  
**To:** Mark Sager; Scott Snider; Sharon Thompson; Peter Lambur; lindawatt@westvancouver.ca; Christine Cassidy; correspondence  
**Cc:** [REDACTED] s. 22(1)  
**Subject:** Re the sea wall walk and our piers

**CAUTION:** This email originated from outside the organization from email address [REDACTED] s. 22(1). Do not click links or open attachments unless you validate the sender and know the content is safe. If you believe this e-mail is suspicious, please report it to IT by marking it as SPAM.

These are photos I took the other day of the weeds and out of control vegetation along our beautiful sea wall. This should be the pride of West Vancouver and is a great advert for our community as residents take visitors along this wonderful walk. I understand the challenges in keeping all our parks and gardens in top class shape- but surely our sea wall should be a priority? If gardens and borders in one of our prime walks is in such terrible shape- what does it say for the rest of our parks. Surely we can do better?

In addition it is now over two years ago two of our piers were damaged. They remain closed. Again these are prime and well used by our community and guests- should they not have been repaired as a priority? Again surely we can do better.?

Thanks in advance for reading and listening. I hope some action forthcoming.









Graham McIsaac  
[REDACTED] s. 22(1),  
West Vancouver,  
[REDACTED] s. 22(1)

Please do not redact my name.

[REDACTED] s. 22(1)  
[REDACTED] s. 22(1)

**From:** Paul Hundal [REDACTED] s. 22(1)  
**Sent:** Tuesday, June 27, 2023 10:09 AM  
**To:** correspondence; Mark Sager; Christine Cassidy; Linda Watt; Nora Gambioli; Peter Lambur; Scott Snider; Sharon Thompson  
**Subject:** Hwy 99 fire June 26 2023

**CAUTION:** This email originated from outside the organization from email address [REDACTED] s. 22(1). Do not click links or open attachments unless you validate the sender and know the content is safe. If you believe this e-mail is suspicious, please report it to IT by marking it as SPAM.

Dear Mayor and Council,

Re: Excellent response time to Hwy 99 fire west of Whyte Lake

I would like to applaud West Vancouver Fire and Rescue and the BC Wildfire Service for their rapid and effective response to the fire yesterday (June 26, 2023) immediately above Hwy 99. Reports were received of the fire by 12:40 noon and by 2:30 p.m. multiple water bombers were seen dropping water on it. By the time I photographed the site after 6:00 p.m. (less than four hours later) there was no sign of smoke above the tree line (see photo below).

Last year I spoke to the last Council in May urging them to not pursue or rely on logging plans to manage the risk of fire, but instead focus on creating a system of "rapid detection and rapid response". That is by far the best and most effective way to protect West Vancouverites from wildfire. Yesterday was a model performance of that at work.



Photo taken 6:26 p.m. June 26, 2023

This response also stands in stark contrast to what happened during the previous Whyte Lake fire in 2018. [REDACTED] s.22(1) a restaurant in Horseshoe Bay and they were reporting a fire all day on the first day of the fire but there was no response that first day. Overnight the fire grew considerably especially since there was absolutely no attempt to suppress it on the first day. When they did attack it the next day they were using a couple of helicopters with relatively small buckets. It was a pathetic response throughout but fortunately the moist nature of our local forests helped it to not spread far even with such a miserly response.

Yesterday's rapid and effective response with multiple water bombers, not just a couple of bucket carrying helicopters, made all the difference in the world as well as the quick two hour response time. I hope we have all learned from this what we need to focus on in the future. Rapid detection and rapid response is the best solution to protect public safety

going forward. Thinning our forest is not going to stop fires, fires will happen either way. It is the fast and thorough suppression response that stops fires. Thank you for being part of the solution.

Paul Hundal, [Do not redact name]

s. 22(1)

West Vancouver, BC

s. 22(1)

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**From:** s. 22(1)  
**Sent:** Tuesday, June 27, 2023 12:38 PM  
**To:** s. 22(1) Christine Cassidy; Linda Watt; Nora Gambioli; Peter Lambur; Scott Snider; Sharon Thompson; Mark Sager; correspondence  
**Subject:** Traffic! =+

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s. 22(1)  
s. 22(1)  
W.V. s. 22(1)

27 Jun 2023

Dear Mayor Sager and Councillors  
District of West Vancouver

**Traffic!**

My name is s. 22(1) and I am a resident of West Vancouver.

Have any of you tried to drive along Marine Dr. @ 5:00PM lately? And you want more homes & more cars in community?

If you're desperate for money raise taxes not condos.

s. 22(1)

Thank you.

s. 22(1)

s. 22(1)



**THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER  
BOARD OF VARIANCE HEARING MINUTES  
VIA ELECTRONIC COMMUNICATION FACILITIES  
WEDNESDAY, MAY 17, 2023**

---

**BOARD MEMBERS:** Chair L. Radage and Members S. Abri, J. Elwick, D. Simmons, and R. Yaworsky attended the hearing via electronic communication facilities.

**STAFF:** P. Cuk, Board Secretary; T. Yee, Building Inspector; and N. Shokar, Legislative Services Clerk, attended the hearing via electronic communication facilities.

**1. Call to Order**

The hearing was called to order at 5:01 p.m.

**2. Introduction**

Staff introduced the Board Members and described the hearing procedure.

**3. Confirmation of the Agenda**

It was Moved and Seconded:

THAT the May 17, 2023 Board of Variance hearing agenda be approved as circulated.

CARRIED

**4. Adoption of the April 19, 2023 Minutes**

Chair Radage referred to the minutes of the Board of Variance hearing held on April 19, 2023.

It was Moved and Seconded:

THAT the April 19, 2023 Board of Variance hearing minutes be adopted as circulated.

CARRIED

**5. Time Limit of Board of Variance Orders**

Chair Radage read out the following statement regarding Time Limit of Order Approving a Variance and noted that the time limit applied to each application approved by the Board:

Pursuant to section 542(3) of the *Local Government Act*, if a Board of Variance orders that a minor variance be permitted from the requirements of the bylaw, and the Order sets a time limit within which the construction of the building or structure must be completed, and the construction is not completed within that time, the permission of the Board terminates and the bylaw applies. Further, if

that construction is not substantially started within 2 years after the Order was made, or within a longer or shorter time period established by the Order, the permission of the Board terminates and the bylaw applies.

**6. Application 23-016 (2366 Lawson Avenue)**

Staff confirmed the following requested variance regarding proposed mechanical equipment:

- a) 0.62 m to Combined Side Yard Setback.

Staff informed of written submissions received for this application prior to the Board of Variance hearing, and that this application was first brought before the Board of Variance at the March 15, 2023 hearing, at which time further consideration was deferred until such time that the applicant could confirm whether or not the operating noise of the subject mechanical equipment will not exceed the levels permitted by the District’s bylaws.

Written submissions received:

SUBMISSION AUTHOR	SUBMISSION DATED	#
Redacted	February 16, 2023	1
Redacted	February 16, 2023	2
Redacted	February 19, 2023	3
Redacted	March 1, 2023	4
Redacted	April 17, 2023	5
Redacted	May 3, 2023	6
Redacted	May 4, 2023	7
Redacted	May 4, 2023	8
Redacted	May 15, 2023	9

Staff provided permit history of the subject property.

D. Pecchia (representing the owner of 2366 Lawson Avenue) described the variance application for proposed mechanical equipment and responded to Board members’ questions.

Chair Radage queried whether anyone else had signed up to address the Board regarding the subject application. Staff informed that no one else had signed up to address the Board regarding the subject application.

Members of the Board considered:

- All of the submissions;
- Whether the application was for a minor variance that did not

- result in inappropriate development of the site
  - adversely affect the natural environment
  - substantially affect the use and enjoyment of adjacent land
  - vary permitted uses and densities under the applicable bylaw; or
  - defeat the intent of the bylaw; and
- Whether compliance with the bylaw would cause the applicant undue hardship.

Having read the application dated February 13, 2023, including the applicant’s letter, plans and all other related documents, and having read the statutory Notice of Hearing for the subject application, and having inspected and/or viewed images of the subject site, and having heard the submission of D. Pecchia:

It was Moved and Seconded:

THAT the Board finds that undue hardship would be caused to the applicant by compliance with Zoning Bylaw No. 4662, 2010 (as amended) and orders that Application 23-016 regarding proposed mechanical equipment at 2366 Lawson Avenue with a variance of:

- 0.62 m to Combined Side Yard Setback
- BE ALLOWED pursuant to the plans dated February 2, 2023 submitted with the application; AND THAT if construction is not substantially started within 2 years of the issuance of the Order, the permission terminates and the Zoning Bylaw applies.

CARRIED

**7. Application 23-020 (3555 Sunset Lane)**

Staff confirmed the following requested variance regarding a proposed deck:

- a) 6.12m to Front Yard Setback.

Staff informed that no written submissions were received for this application prior to the Board of Variance hearing.

Written submissions received:

SUBMISSION AUTHOR	SUBMISSION DATED	#
None.		

Staff provided permit history of the subject property.

J. Rommel (Rommel Design Ltd., representing the owner of 3555 Sunset Lane) and I. Metcalfe (3555 Sunset Lane) described the variance application for a proposed deck and responded to a Board members’ questions.

Chair Radage queried whether anyone else had signed up to address the Board regarding the subject application. Staff informed that no one else had signed up to address the Board regarding the subject application.

Members of the Board considered:

- All of the submissions;
- Whether the application was for a minor variance that did not
  - result in inappropriate development of the site
  - adversely affect the natural environment
  - substantially affect the use and enjoyment of adjacent land
  - vary permitted uses and densities under the applicable bylaw; or
  - defeat the intent of the bylaw; and
- Whether compliance with the bylaw would cause the applicant undue hardship.

Having read the application dated March 20, 2023, including the applicant's letter, plans and all other related documents, and having read the statutory Notice of Hearing for the subject application, and having inspected and/or viewed images of the subject site, and having heard the submissions of J. Rommel and I. Metcalfe:

It was Moved and Seconded:

THAT the Board finds that undue hardship would be caused to the applicant by compliance with Zoning Bylaw No. 4662, 2010 (as amended) and orders that Application 23-020 regarding a proposed deck at 3555 Sunset Lane with a variance of:

- 6.12m to Front Yard Setback

BE ALLOWED pursuant to the plans dated March 22 and April 11, 2023 submitted with the application; AND THAT if construction is not substantially started within 2 years of the issuance of the Order, the permission terminates and the Zoning Bylaw applies.

CARRIED

**8. Application 23-021 (1405 28th Street)**

Staff confirmed the following requested variances regarding a proposed power pole (accessory structure):

- a) 7.82 m to Front Yard Setback
- b) 1.12 m to Minimum Side Yard Setback
- c) 1.8 m to Accessory Building Height.

Staff informed of written submissions received for this application prior to the Board of Variance hearing.

Written submissions received:

SUBMISSION AUTHOR	SUBMISSION DATED	#
Redacted	May 16, 2023	1
Redacted	May 16, 2023	2

Staff provided permit history of the subject property.

E. Umanets (Eurohouse Construction, representing the owner of 1405 28th Street) described the variance application for a proposed power pole (accessory structure) and responded to Board members' questions.

Chair Radage queried whether anyone else had signed up to address the Board regarding the subject application. Staff informed that no one else had signed up to address the Board regarding the subject application.

Members of the Board considered:

- All of the submissions;
- Whether the application was for a minor variance that did not
  - result in inappropriate development of the site
  - adversely affect the natural environment
  - substantially affect the use and enjoyment of adjacent land
  - vary permitted uses and densities under the applicable bylaw; or
  - defeat the intent of the bylaw; and
- Whether compliance with the bylaw would cause the applicant undue hardship.

Having read the application dated April 13, 2023, including the applicant's letter, plans and all other related documents, and having read the statutory Notice of Hearing for the subject application, and having inspected and/or viewed images of the subject site, and having heard the submission of E. Umanets:

It was Moved and Seconded:

THAT the Board finds that undue hardship would not be caused to the applicant by compliance with Zoning Bylaw No. 4662, 2010 (as amended) and orders that Application 23-021 regarding a proposed power pole (accessory structure) at 1405 28th Street with variances of:

- 7.82 m to Front Yard Setback
- 1.12 m to Minimum Side Yard Setback
- 1.8 m to Accessory Building Height

BE NOT ALLOWED pursuant to the plans dated March 29, 2023 submitted with the application.

CARRIED

#### **9. Application 23-022 (2720 Rosebery Avenue)**

Staff confirmed the following requested variances regarding a proposed detached garage (accessory building) and proposed bridge (accessory structure):

- a) 9.1 m to Front Yard Setback (detached garage)
- b) 3.46 m to Front Yard Setback (bridge)
- c) 0.79 m to Minimum Side Yard Setback (detached garage)

- d) 50 % slope to Retaining Wall Grade Line
- e) 1.2 m to Retaining Wall Exposed Height
- f) 2.3 m to Accessory Building Height (detached garage)
- g) 3.65 m to Accessory Structure Height (bridge)
- h) 1 storey to Number of Storeys for Accessory Building (detached garage).

Staff informed of written submissions received for this application prior to the Board of Variance hearing.

Written submissions received:

SUBMISSION AUTHOR	SUBMISSION DATED	#
Redacted	May 17, 2023	1

Staff provided permit history of the subject property.

C. Xie (Urban Life Design Inc., representing the owner of 2720 Rosebery Avenue) described the variance application for a proposed detached garage (accessory building) and proposed bridge (accessory structure) and responded to Board members' questions.

Chair Radage queried whether anyone else had signed up to address the Board regarding the subject application. Staff informed that no one else had signed up to address the Board regarding the subject application.

Members of the Board considered:

- All of the submissions;
- Whether the application was for a minor variance that did not
  - result in inappropriate development of the site
  - adversely affect the natural environment
  - substantially affect the use and enjoyment of adjacent land
  - vary permitted uses and densities under the applicable bylaw; or
  - defeat the intent of the bylaw; and
- Whether compliance with the bylaw would cause the applicant undue hardship.

Having read the application dated April 16, 2023, including the applicant's letter, plans and all other related documents, and having read the statutory Notice of Hearing for the subject application, and having inspected and/or viewed images of the subject site, and having heard the submissions of C. Xie:

It was Moved and Seconded:

THAT the Board finds that undue hardship would be caused to the applicant by compliance with Zoning Bylaw No. 4662, 2010 (as amended) and orders that Application 23-022 regarding a proposed detached garage (accessory building)

and proposed bridge (accessory structure) at 2720 Rosebery Avenue with variances of:

- 9.1 m to Front Yard Setback (detached garage)
  - 3.46 m to Front Yard Setback (bridge)
  - 0.79 m to Minimum Side Yard Setback (detached garage)
  - 50 % slope to Retaining Wall Grade Line
  - 1.2 m to Retaining Wall Exposed Height
  - 2.3 m to Accessory Building Height (detached garage)
  - 3.65 m to Accessory Structure Height (bridge)
  - 1 storey to Number of Storeys for Accessory Building (detached garage)
- BE ALLOWED pursuant to the plans dated March 7 and April 14, 2023 submitted with the application; AND THAT if construction is not substantially started within 2 years of the issuance of the Order, the permission terminates and the Zoning Bylaw applies.

Staff responded to a Board member's question. The question was called on the motion.

CARRIED

**10. Application 23-023 (4172 Rose Crescent)**

Staff confirmed the following requested variance regarding a deck and additions:

- a) 2.54 m to Front Yard Setback from North Side of Rose Crescent.

Staff informed of written submissions received for this application prior to the Board of Variance hearing.

Written submissions received:

SUBMISSION AUTHOR	SUBMISSION DATED	#
A. Martin	May 16, 2023	1

Staff provided permit history of the subject property.

A. Martin (4172 Rose Crescent) described the variance application for a deck and additions and responded to Board members' questions.

Chair Radage queried whether anyone else had signed up to address the Board regarding the subject application. Staff informed that no one else had signed up to address the Board regarding the subject application.

Members of the Board considered:

- All of the submissions;
- Whether the application was for a minor variance that did not
  - result in inappropriate development of the site

- adversely affect the natural environment
- substantially affect the use and enjoyment of adjacent land
- vary permitted uses and densities under the applicable bylaw; or
- defeat the intent of the bylaw; and
- Whether compliance with the bylaw would cause the applicant undue hardship.

Having read the application dated April 17, 2023, including the applicant's letter, plans and all other related documents, and having read the statutory Notice of Hearing for the subject application, and having inspected and/or viewed images of the subject site, and having heard the submission of A. Martin:

It was Moved and Seconded:

THAT the Board finds that undue hardship would be caused to the applicant by compliance with Zoning Bylaw No. 4662, 2010 (as amended) and orders that Application 23-023 regarding a deck and additions at 4172 Rose Crescent with a variance of:

- 2.54 m to Front Yard Setback from North Side of Rose Crescent
- BE ALLOWED pursuant to the plans dated January 17, February 21, and April 18, 2023 submitted with the application; AND THAT if construction is not substantially started within 2 years of the issuance of the Order, the permission terminates and the Zoning Bylaw applies.

CARRIED

#### 11. Receipt of Written and Oral Submissions

It was Moved and Seconded:

THAT all written and oral submissions regarding the following Board of Variance Applications:

- Application 23-016 (2366 Lawson Avenue);
- Application 23-020 (3555 Sunset Lane);
- Application 23-021 (1405 28th Street);
- Application 23-022 (2720 Rosebery Avenue);
- Application 23-023 (4172 Rose Crescent);

up to and including May 17, 2023, be received.

CARRIED

#### 12. Public Question Period

There were no questions.

#### 13. Next Hearing

Staff confirmed that the next hearing of the Board of Variance is scheduled for June 21, 2023 at 5 p.m.



**14. Adjournment**

It was Moved and Seconded:

THAT the May 17, 2023 Board of Variance hearing be adjourned.

CARRIED

The Board of Variance hearing adjourned at 5:56 p.m.

Certified Correct:

s. 22(1)

L. Radage, Chair

s. 22(1)

P. Cuk, Secretary

**THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER  
CODE OF CONDUCT COMMITTEE MEETING MINUTES  
RAVEN ROOM, MUNICIPAL HALL  
MONDAY, JUNE 5, 2023**

---

Committee Members: D. Moss, D. Thomas; and Councillors S. Snider (Chair), N. Gambioli, and P. Lambur attended the meeting in the Raven Room, Municipal Hall.

Staff: M. Panneton, Director of Legislative Services/Corporate Officer (Staff Representative); and T. Azuma, Committee & Policy Coordinator (Committee Clerk) attended the meeting in the Raven Room, Municipal Hall.

**1. CALL TO ORDER**

The meeting was called to order at 12:01 p.m.

**2. ELECTION OF ACTING CHAIR FOR 2023**

It was Moved and Seconded:

THAT P. Lambur be elected as Acting Chair for 2023.

CARRIED

**3. COMMITTEE MEETING SCHEDULE FOR 2023**

It was Moved and Seconded:

THAT the Code of Conduct Committee Meeting Schedule for 2023 be adopted as follows:

- June 26, 2023 at 12 p.m.; and
- July 10, 2023 at 12 p.m.

CARRIED

It was Moved and Seconded:

THAT all remaining Code of Conduct Committee meetings for 2023 be held in-person in the Raven Room at Municipal Hall.

CARRIED

**4. APPROVAL OF AGENDA**

It was Moved and Seconded:

THAT the June 5, 2023 Code of Conduct Committee meeting agenda be approved as circulated.

CARRIED

## **REPORTS / ITEMS**

### **5. Review of Background Literature**

Staff provided background literature pertaining to codes of conduct and responded to the committee's questions. Committee members commented.

It was Moved and Seconded:

THAT the presentation regarding Review of Background Literature be received for information.

CARRIED

### **6. Review of Proposed Code of Conduct**

Staff presented proposed Council Code of Conduct Bylaw No. 5229, 2023 and explained the rationale behind the bylaw. Committee members commented, and staff responded to the committee's questions.

It was Moved and Seconded:

THAT discussion regarding Review of Proposed Code of Conduct be received for information.

CARRIED

### **7. Materials Pertaining to Staff, Volunteers, and the Public**

Staff provided materials that govern the conduct of staff, volunteers, and the public. Committee members commented, and staff responded to the committee's questions.

It was Moved and Seconded:

THAT the presentation regarding Materials Pertaining to Staff, Volunteers, and the Public be received for information.

CARRIED

### **8. PUBLIC QUESTIONS**

E. McHarg commented regarding the high level of interest in the community on this subject and spoke in support of open committee meetings.

### **9. NEXT MEETING**

Staff confirmed that the next Code of Conduct Committee meeting is scheduled for June 26, 2023 at 12 p.m. and held in-person in the Raven Room at Municipal Hall.

Discussion ensued regarding a scheduling conflict.

It was Moved and Seconded:

THAT the next Code of Conduct Committee meeting be held on June 27, 2023 at 3 p.m. and held in-person in the Raven Room at Municipal Hall.

CARRIED

**10. ADJOURNMENT**

Discussion ensued regarding the ability to contact committee members by email. Staff will follow up with D. Moss and D. Thomas to obtain written consent to share contact information with the three councillors on the committee.

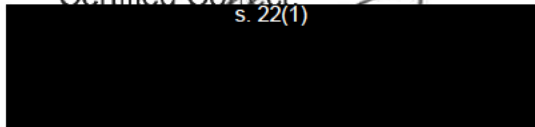
It was Moved and Seconded:

THAT the June 5, 2023 Code of Conduct Committee meeting be adjourned.

CARRIED

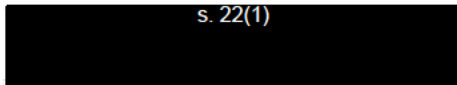
The meeting adjourned at 1:07 p.m.

Certified Correct:  
s. 22(1)



Chair

s. 22(1)



Committee Clerk

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**From:** Finance  
**Sent:** Friday, June 23, 2023 3:51 PM  
**To:** s. 22(1)  
**Cc:** Finance; correspondence  
**Subject:** RE: Water Utility Fund and Sewer and Drainage Utility Reserve Fund (emails from s. 22(1) )

To s. 22(1)

Please find below an additional more detailed reconciliation of Water Utility reserve transfers and the Sewer/Drainage Utility transfers made at the end of 2022. There were no transfers either in or out of the funds; all of these transfers took place inside each fund. The purpose of the transfers was to retain a contingency of 120 days of operational funding in the accumulated surplus, and to transfer all remaining amounts to the fund's capital reserve. The retention of 120 days operational funding as a surplus is best practice for municipal utilities; the transfer of all other additional fund earnings to the capital reserve will hopefully allow the District of West Vancouver to undertake projects to maintain the utility systems with minimum borrowing.

The amounts referred to by yourself as 'missing;' are actually adjusting entries to ensure that the 120 day estimate is reflected in the surplus amount. No amounts are unaccounted for, and no amounts have been transferred out of the Funds.

Sewer Fund Accumulated Surplus		
Sewer accumulated surplus beginning balance	3,169,976.00	
2022 sewer fund surplus	6,396,923.00	
Amount moved from sewer accumulated surplus to sewer reserve	(5,823,535.00)	Calculated, the ending balance S/B equal to 90 days of 2023 operating expense
Sewer accumulated surplus ending balance	3,743,364.00	Estimated based on 90 days of 2023 operating expense
Late entry: current year TCA expense	(2,303,685.00)	TCA amortization, disposal and maintenance expenses
Late entry: prior year adjustment	(2,258,338.00)	Net book value change in investment in non-financial assets due to data alignment project
Amount moved from sewer reserve to sewer accumulated surplus after the 2 late entries	4,562,023.00	Offset the above 2 entries to make sure the ending balance is equal to 90 days of 2023 operating expense
Revised sewer accumulated surplus ending balance	3,743,364.00	Estimated based on 90 days of 2023 operating expense
Sewer Capital Reserve		
Sewer reserve beginning balance	24,022,240.00	
Interest earned	600,556.00	
Amount moved from sewer accumulated surplus to sewer reserve	5,823,535.00	
Amount moved from sewer reserve to sewer accumulated surplus	(4,562,023.00)	
Sewer reserve ending balance	25,884,308.00	

Water Fund Accumulated Surplus		
Water accumulated surplus beginning balance	10,213,978.00	
2022 water fund surplus	4,631,978.00	
Amount moved from accumulated surplus to water reserve	(11,491,796.00)	Calculated, the ending balance S/B equal to 120 days of 2023 operating expense
Water accumulated surplus ending balance	3,354,160.00	Estimated based on 120 days of 2023 operating expense, number provided by Michelle
Late entry: current year TCA expense	(2,250,026.00)	TCA amortization, disposal and maintenance expenses
Late entry: prior year adjustment	473,675.00	Net book value change in investment in non-financial assets due to data alignment project
Amount moved from water reserve to surplus after the 2 late entries	1,776,351.00	Calculated, the ending balance S/B equal to 120 days of 2023 operating expense
Revised water accumulated surplus ending balance	3,354,160.00	Estimated based on 120 days of 2023 operating expense, number provided by Michelle
Water Capital Reserve		
Water reserve beginning balance	6,767,492.00	
Interest earned	169,187.00	
Amount moved from accumulated surplus to water reserve	11,491,796.00	
Amount moved from water reserve to accumulated surplus	(1,776,351.00)	Off-setting entry
Water reserve ending balance	16,652,124.00	

Sincerely,

Financial Services



We acknowledge that we are on the traditional, ancestral and unceded territory of the Squamish Nation, Tsleil-Waututh Nation and Musqueam Nation. We recognize and respect them as nations in this territory, as well as their historic connection to the lands and waters around us since time immemorial.

This email and any files transmitted with it are considered confidential and are intended solely for the use of the individual or entity to whom they are intended. If you are not the intended recipient or the person responsible for delivering the email to the intended recipient, be advised that you have received this email in error and that any use, dissemination, forwarding, printing or copying of this email is strictly prohibited. If you have received this email in error, please notify the sender immediately and delete all copies of this email and attachment(s). Thank you.

**From:** s. 22(1)  
**Sent:** Wednesday, June 14, 2023 9:35 AM  
**To:** correspondence; Mark Sager; Nora Gambioli; Sharon Thompson; Christine Cassidy; Linda Watt; Peter Lambur; Scott Snider  
**Subject:** Water Utility Fund -- unexplained and untraceable transfers into and from the Water Reserve -- opaque accounting/book-keeping?

**CAUTION:** This email originated from outside the organization from email address s. 22(1) Do not click links or open attachments unless you validate the sender and know the content is safe. If you believe this e-mail is suspicious, please report it to IT by marking it as SPAM.

Your Worship and Councillors,

This communication refers to the Water Utility accounting and the unexplained, and untraceable, transfers to and from the Water Reserve Fund during 2022. The transfers are reported in the Continuity of Reserves table in the 4<sup>th</sup> Quarter Financial Review and in Note 10 to the audited financial statements of fiscal year 2022.

Stripped of the revenue item "Transfers In", and adding the Water Reserve transactions for 2022 on the same page in order to obtain a picture of the Water Utility as a stand-alone "Fund" as per 'fund accounting' principles, it is seen that \$6,860,000 was transferred in to the Reserve from another, unidentified reserve fund, and, furthermore, that \$1,776,000 was transferred out of the Water Reserve to an unidentified reserve fund, all in fiscal year 2022. See Table 1 (below). There is no indication, at this time, what the source of the \$6,860,00 was, or what the destination of the \$1,776,000 is. The accounting/book-keeping for the Water Utility is opaque, not transparent. This has been the case for several years now, and it has raised concerns in the past, just as it raises concerns in the present.

An explanation is, therefore, requested of Council.

<u>LINE#</u>	<u>TABLE I (4<sup>th</sup> Quarter Review, 2022)</u> <u>DWV WATER UTILITY FUND</u>	<u>ACTUAL</u>	<u>2022</u> <u>BUDGET</u>	<u>VARIANCE</u>	
			(,000s omitted)		
	<b><u>OPERATING ACTIVITIES</u></b>				
	<b><u>REVENUE</u></b>				
(1)	OPERATING REVENUE	18,896	19,478	( 582 )	
(2)	TOTAL OPERATING REVENUES	18,896	19,478	( 582 )	
	<b><u>EXPENDITURE</u></b>				
(3)	WATER PURCHASED	4,399	4,000	( 399 )	
(4)	OPERATING EXPENSES	3,119	4,731	1,612	
(5)	CAPITAL EXPENDITURES	4,610	12,123	7,513	
(6)	ADMINISTRATIVE LEVY	350	350	-	
(7)	DEBT SERVICE COSTS	1,785	1,785	-	
(8)	TOTAL EXPENDITURES	14,263	22,989	8,726	
(9)	NET REVENUES	4,633	( 3,511 )	8,144	
	<b><u>RESERVE FUND TRANSACTIONS</u></b>				
(10)	OPENING BALANCE (1/1/2022)	O.B.	6,767	6,767	-
(11) = (9)	NET REVENUES	4,633	( 3,511 )	8,144	
(12)	INTEREST EARNED ON RESERVES	169	169	-	

(13) = ?	<b>OTHER TRANSFERS IN</b>		<b>6,860</b>	<b>10,823</b>	( 3,963 )
(14) =?	<b>TRANSFERS OUT/EXPENDITURES</b>		<b>( 1,776 )</b>	<b>-</b>	<b>( 1,776 )</b>
(15)	ENDING BALANCE (12/31/2022)	<b>E.B.</b>	<u>16,653</u>	<u>14,248</u>	<u>2,405</u>

Sincerely,

s. 22(1)

s. 22(1)

West Van.,

s. 22(1)

s. 22(1)

s. 22(1)

ReplyForward



**From:** s. 22(1)  
**Sent:** Sunday, June 18, 2023 12:42 PM  
**To:** correspondence; Mark Sager; Nora Gambioli; Sharon Thompson; Christine Cassidy; Linda Watt; Peter Lambur; Scott Snider  
**Subject:** Sewer and Drainage Utility Reserve Fund discrepancies for fiscal year 2022

**CAUTION:** This email originated from outside the organization from email address s. 22(1) Do not click links or open attachments unless you validate the sender and know the content is safe. If you believe this e-mail is suspicious, please report it to IT by marking it as SPAM.

Your Worship & Councillors,

As with the Water Utility Fund, there is a discrepancy with respect to “Expenditures & Transfers” for the Sewer & Drainage Utility as shown in the Fourth Quarter Report for 2022 “Reserve Schedule”, on page 20 of the Report. This discrepancy is an unexplained transfer out of the Sewer & Drainage statutory reserve fund to some other fund or funds not identified. As the Sewer & Drainage Utility revenues are raised by levying fees and charges on the District’s ratepayers ostensibly to operate and maintain the utility’s sewer collection and transmission to the North Shore waste treatment plant, and to maintain the drainage infrastructure assets to divert surface waters to Burrard Inlet, monies collected from fees and charges should be applied only to those purposes for which the monies were originally collected. It is noteworthy that the Sewer & Drainage Reserve Fund is a statutory reserve fund as defined in part 6 of the Community Charter. Monies credited to a statutory reserve fund may only be used for the purposes the reserve fund was created for. Any other use of those monies is contrary to the Act unless those monies are declared surplus to requirements to fulfill the purposes for which the reserve fund was established by a resolution of Council in public session.

The consolidated Sewer & Drainage Utility Fund financial cashflows and opening and ending balances are shown below in Table A below. It is seen that \$4,562 thousands were transferred out of the Sewer & Drainage Utility Fund accounts for purposes other than the purposes that the monies were collected for pursuant to the Sewer & Drainage Utility fees charged to ratepayers of the District municipality.

As this usage is similar to that which has seen \$1,776, 351 transferred out of the Water Utility Fund during the same financial reporting period, Fiscal Year 2022, a reckoning of accounts for the transferred sums from both utility funds is requested.

It is noted that the ratepayers are charged utility fees for both Water and Sewer & Drainage based on representations by Council that those fees will be used and applied to the needs of the respective utility funds. During fiscal year 2022, a total of \$6,338 thousands were transferred out of the Water, and Sewer & Drainage utility fund accounts and deposited to other fund accounts.

In the case of the Water Utility, it is stated by a representative of the Financial Services department that the monies removed from the Water Utility accounts were transferred to “accumulated surplus”. Under the fund account method of accounting, each fund is a stand-alone entity comprising an operations account and a reserve (or surplus) account. Under this method of accounting, a transfer of monies credited to the Water Utility Fund to another fund or to other funds would be traceable (or, should be traceable) to the reserve (surplus) account of the other fund(s). There is no general “accumulated surplus” under fund account method.

If the fund accounting method is not being followed, and a separate sub-account (or, fund), which may be labelled “accumulated surplus”, is being maintained then this separate sub-account or fund should be reported on a separate line in the reserve schedule of the Fourth Quarter Report for fiscal year 2022. If, instead, the “accumulated surplus” is

incorporated in the General Fund, then that should be reported as such in the reserve schedule of the Fourth Quarter Report for fiscal year 2022. Whatever method of book-keeping is being used/applied to the accounts, the integrity of the accounts requires full disclosure in the quarterly reports for 2022 and earlier years.

Yours sincerely,

s. 22(1)

s. 22(1)

West Vancouver,

s. 22(1)

Table A. Sewer & Drainage Utility Fund Transactions and Opening and Ending Balances for Fiscal Year 2022

<b>Table A</b> (Thousands)	Opening balance	Revenues	Transfers In	Expenditures	Transfers Out	Ending Balance
1.) Sewer & Drainage Utility Operations	0 *	23,672		( 17,275 )	( 5,824 )	573 **
2.) Sewer & Drainage Utility Reserve Fund	24,022	601	5,824	0	( 4,562 )	25,884
3.) Consolidated Sewer & Drainage Utility Fund	24,022	24,273	0	( 17,275 )	( 4,562 )	26,457

[Note: Entries and totals are subject to rounding errors which are not material. \*\_For lack of better information, the opening balance of the Sewer & Drainage Utility Operations is plugged in at zero. \*\*\_For want of information on the opening balance of the Sewer & Drainage Utility Operations, the ending balance is \$573 thousands.]

s. 22(1)