

2023 Annual Report & Financial Statements
For
BLACK MOUNTAIN IRRIGATION DISTRICT



For the year ended December 31, 2023

TRUSTEES

Term Expires 2023	Allen Kirschner
Term Expires 2024	Colin Day (Chair)
Term Expires 2024	Sukhpaul Bal
Term Expires 2025	David Geen
Term Expires 2025	Gerry Zimmermann

DISTRICT MANAGEMENT

Administrator	Robert Hrasko
Works Superintendent	Bryan Vig
Administrative Treasurer	Linda O'Neil



Hadden Reservoir

Auditors: MNP LLP
The 102nd ANNUAL GENERAL MEETING
To be held at the BMID Office
285 Gray Road, Kelowna, BC
Wednesday, April 17, 2024
Time: 7:00 pm



**ANNUAL GENERAL MEETING OF THE
BLACK MOUNTAIN IRRIGATION DISTRICT
285 GRAY ROAD, KELOWNA, BC, V1X 1W8**

**2023 ANNUAL GENERAL MEETING AGENDA
Wednesday, April 17, 2024 7:00 P.M.
Held at the BMID Office**

AGENDA ITEMS

1. Call to Order
 - 102nd Annual General Meeting of the Black Mountain Irrigation District
 - Introduction of Trustees and Management Staff
2. Notice of Annual General Meeting
3. Minutes of previous Annual General Meeting – April 12, 2023
 - Business Arising from the Minutes
4. MNP Auditor's Report, Presentation of 2023 Audited Financial Statements
 - Business Arising from the Auditor's Report
5. Appointment of Auditor for 2024
6. Trustees' Report 2023
 - Business Arising from the Trustees' Report
7. Operations Report 2023
 - Business Arising from the Operations Report
8. Water Treatment Plant Report 2023
 - Business Arising from the Water Treatment Plant Report
9. Provisional Budget for 2024
10. Election and Trustee Status for 2024
11. Trustees' and Chairman's Remuneration
12. New Business / General Discussion
13. Meeting Adjournment



**BLACK MOUNTAIN IRRIGATION DISTRICT
ANNUAL GENERAL MEETING
& NOTICE OF ELECTION**

The Annual General Meeting will be held on **Wednesday, April 17, 2024 at 7:00 pm** at the **BMID Office** located at 285 Gray Road, Kelowna.

The terms of office for Trustees, Colin Day and Sukhpaul Bal, expire in 2024. Nominations for these positions will be open from 8:00 am on **April 2, 2024** until 3:30 pm on **April 12, 2024**. If an Election is required, voting will take place on **Tuesday, April 23, 2024** between the hours of 10:00 am and 6:00 pm at the BMID office. An Advance Poll is available between 12:00 pm and 4:00 pm on **Tuesday, April 16, 2024**.

If you require more information on any of the above items, please call the BMID Office at 250-765-5169.

POSTED ON FRONT DOOR OF THE BMID OFFICE (285 Gray Road):
March 7, 2024

POSTED ON BMID WEBSITE (www.bmid.ca):
March 7, 2024

ADVERTISED IN THE KELOWNA DAILY COURIER:
Saturday, March 30, 2024 & Saturday, April 13, 2024

ADVERTISED IN THE CAPITAL NEWS:
Thursday, March 28, 2024 & Thursday, April 11, 2024



Black Mountain Irrigation District
101st ANNUAL GENERAL MEETING
Held at the BMID Office, 285 Gray Road, Kelowna, B.C.
April 12, 2023 at 7:00 p.m.

Present: Chairman: Colin Day
Trustees: Allen Kirschner, Gerry Zimmermann and Sukhpaul Bal
Staff: Robert Hrasko, Administrator
Bryan Vig, Works Superintendent
Linda O'Neil, Administrative Treasurer

Guests: MNP Auditor: Trevor Martens

Public/Ratepayers: Peter Turgoose, Mike Dapavo, Jean McBride

Minutes: Linda O'Neil, Administrative Treasurer

1.0 Call to Order

The meeting was called to order by the Chair, Colin Day, at 7:00 pm. The Chair recognized that the meeting is being held on the traditional, ancestral, unceded territory of the syilx/Okanagan People.

Mr. Day introduced the Trustees and Staff. Mr. Day also recognized the recent passing of BMID Trustee, Al Horning, who passed away on March 20, 2023. He noted that Mr. Horning had served as an MP, MLA and a City Councillor, and was a valued member of the BMID Board of Trustees for many years. He will be missed.

2.0 Notice of Annual General Meeting & Election

The Notice of Annual General Meeting and Notice of Election was read by Linda O'Neil. Notification for the BMID 2023 AGM was advertised in the Kelowna Capital News on March 16th & April 6th, 2023 and in the Kelowna Daily Courier on March 18th & April 8th, 2023. Notices were posted on the BMID website and BMID Office Door on March 20, 2023. Additionally, a Notice was included in the BMID Newsletter that was circulated with the first quarter billing.

3.0 Minutes of previous AGM

Minutes of the Annual General Meeting held April 13, 2022 were reviewed. The Minutes are included in the bound Annual Report.

There was no business arising from the Minutes.

A MOTION was made by: Gerry Zimmermann **SECONDED by:** Allen Kirschner

"To approve the AGM meeting minutes of April 13, 2022 as written, with no errors or omissions noted."

CARRIED

There was no further business arising from the report.

A MOTION was made by: Allen Kirschner **SECONDED by:** Sukhpaul Bal
“To receive the 2022 Operations Report as presented.” **CARRIED**

8.0 Water Treatment Plant Report 2022

Administrator, Robert Hrasko presented the 2022 Water Treatment Plant Report and the floor was opened to questions. The report is included in the bound Annual Report.

Peter Turgoose asked what happens to the sludge created by the Plant? Bob Hrasko noted that we dry it out in the ponds & store it at the site. In the future we will be transferring it to Gopher Flats for reclamation. The Gopher Flats site will fill and topsoil will be added to be reclaimed as ALR land. This process has been referred to City Council for approval, as well as the RDCO, and is now back to the ALC for final approval.

Bob noted that BMID had a Waste Management Permit for 20 years, and sent annual reports to the Ministry of Environment every year. Then this year, they advised us that they needed to make an inspection to ensure we were in compliance. Once they viewed the Treatment Plant and the sludge disposal process, then the MoE advised that this is not an activity that the Ministry regulates. Subsequently BMID does not need a Permit for Water Treatment Plant sludge disposal.

There was no further business arising from the report.

A MOTION was made by: Sukhpaul Bal **SECONDED by:** Gerry Zimmermann
“To receive the 2022 Water Treatment Plant Report as presented.” **CARRIED**

9.0 Provisional Budget 2023 Presentation

Administrative Treasurer, Linda O’Neil presented the 2023 Provisional Budget and the floor was opened to questions. The Provisional Budget 2023 and the Budget Values from 2022 (for comparison) are included at the end of the bound Annual Report.

There was no business arising from the report.

A MOTION was made by: Allen Kirschner **SECONDED by:** Gerry Zimmermann
“To receive the 2023 Provisional Budget for information.” **CARRIED**

10.0 Election and Trustee Status for 2023

Linda O’Neil (Deputy Returning Officer) noted that the annual Election Notices were published together with the AGM advertising as reported under item 2.0. The Election, if needed, was scheduled for April 20, 2023, with the period for accepting Nominations open for 14 days, from March 20th until March 31st, 2023. Notices were posted on the front door at the BMID office and posted on the BMID website, and printed Ads were run in the Capital News and the Kelowna Daily Courier. A Notice was also included in the March 1st BMID Newsletter.

Linda O’Neil reported that for 2023, Allen Kirschner sought re-election and his Nomination was received during the designated Nomination period. As no other Nominations were received, an Election was not required. Therefore, Trustee Allen Kirschner was re-elected by Acclamation for another three-year term.

Black Mountain Irrigation District
Financial Statements
December 31, 2023

Black Mountain Irrigation District Contents

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Management's Responsibility

To the Board of Trustees of Black Mountain Irrigation District:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Trustees are composed primarily of individuals who are neither management nor employees of the District. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board of Trustees is also responsible for recommending the appointment of the District's external auditors.

MNP LLP, an independent firm of Chartered Professional Accountants, is appointed by the Board of Trustees to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board of Trustees and management to discuss their audit findings.

April 10, 2024

 e-Signed by Linda O'Neil

2024-04-10 10:53:26:26 PDT

Administrative Treasurer

To the Board of Trustees of Black Mountain Irrigation District:

Qualified Opinion

We have audited the financial statements of Black Mountain Irrigation District (the "District"), which comprise the statement of financial position as at December 31, 2023, and the statements of operations and accumulated surplus, changes in net financial assets, cash flows and the related schedules for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the District as at December 31, 2023, and the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

The District has not recorded or assessed for any asset retirement obligations as at December 31, 2023. Canadian public sector accounting standards require that asset retirement obligations be estimated and recorded at present value upon purchase of the related asset or upon transition to the change in accounting policy (Note 3). Management does not agree with the guidance around asset retirement obligations, specifically the existence of an obligation when there are no current plans for retirement. This represents a material departure from Canadian public sector accounting standards and we were unable obtain sufficient appropriate audit evidence regarding the asset retirement obligations. Had the District determined the present value of asset retirement obligations, the effect on the District's December 31, 2023 statement of financial position would have been an increase in tangible capital assets and a corresponding increase in asset retirement obligation liability.

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District to cease to continue as a going concern.
- e) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Kelowna, British Columbia

April 10, 2024

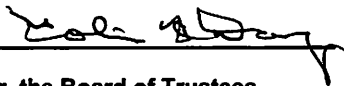
MNP LLP

Chartered Professional Accountants

Black Mountain Irrigation District
Statement of Financial Position

As at December 31, 2023

	2023	2022
Financial assets		
Cash and cash equivalents	7,041,502	6,076,718
Other receivables (Note 5)	127,502	217,949
Portfolio investments (Note 4)	11,804,152	11,481,819
Tolls and levies receivable	469,823	394,294
	19,442,979	18,170,780
Liabilities		
Accounts payable and accruals	459,175	378,575
Deferred revenue	306,940	288,205
Long-term debt (Note 7)	5,177,000	5,480,000
	5,943,115	6,146,780
Net financial assets	13,499,864	12,024,000
Commitments and contingencies		
Non-financial assets		
Tangible capital assets	72,207,228	71,127,793
Inventory	576,833	568,238
Prepaid expenses	90,773	73,819
	72,874,834	71,769,850
Accumulated surplus	86,374,698	83,793,850



Chair, the Board of Trustees

The accompanying notes are an integral part of these financial statements

Black Mountain Irrigation District Statement of Operations and Accumulated Surplus

For the year ended December 31, 2023

	Budget (Note 10)	2023	2022
Revenue			
Domestic water tolls	6,547,000	6,607,980	6,009,187
Capital expenditure charge	-	1,063,396	911,925
Irrigation taxes	810,000	820,796	777,945
Contributions from developers and others	-	481,225	154,150
Investment income	-	322,359	307,703
Interest	80,000	291,232	154,873
Sundry	68,000	61,590	65,081
Connection fees	45,000	31,150	73,350
Sale of water	15,000	23,256	14,600
New account fees	9,000	11,760	13,890
Gain on disposal of tangible capital assets	-	6,000	5,200
Equipment rental	5,000	4,153	3,357
	7,579,000	9,724,897	8,491,261
Expenses			
Amortization <i>(Schedule 1)</i>	-	1,392,018	1,346,687
Computer and technology	71,000	51,069	54,053
Consulting services	50,000	15,251	48,400
Insurance	280,000	277,670	230,302
Interest and service charges	12,500	11,126	11,109
Interest on long-term debt	175,000	173,075	198,932
Inventory write downs	1,000	534	348
Licenses	32,500	23,218	28,917
Office supplies and expenses	161,000	123,486	130,532
Professional fees	45,500	42,420	27,038
Repairs and maintenance	955,000	877,369	922,814
Salaries and benefits	1,185,750	1,161,252	1,062,036
Shop supplies and expenses	57,500	50,649	48,415
Training	44,500	40,119	34,541
Trustee's remuneration and expenses	95,000	92,250	92,345
Utilities	45,500	38,904	40,267
Vehicle and equipment	270,000	253,941	273,107
Water distribution	603,000	606,126	581,361
Water quality testing	60,000	69,436	47,295
Water treatment	1,272,000	1,486,270	1,140,140
Watershed management	160,000	357,866	263,697
	5,576,750	7,144,049	6,582,336
Annual surplus	2,002,250	2,580,848	1,908,925
Accumulated surplus, beginning of year	83,793,850	83,793,850	81,884,925
Accumulated surplus <i>(Schedule 2)</i>	85,796,100	86,374,698	83,793,850

The accompanying notes are an integral part of these financial statements

Black Mountain Irrigation District Statement of Changes in Net Financial Assets

For the year ended December 31, 2023

	Budget (Note 10)	2023	2022
Annual surplus	2,002,250	2,580,848	1,908,925
Acquisition of tangible capital assets	(90,000)	(2,471,452)	(2,541,593)
Amortization of tangible capital assets	-	1,392,018	1,346,687
	(90,000)	(1,079,434)	(1,194,906)
Change in prepaid expenses	-	(16,955)	2,223
Change in inventory	-	(8,595)	(3,193)
Increase in net financial assets	1,912,250	1,475,864	713,049
Net financial assets, beginning of year	-	12,024,000	11,310,951
Net financial assets, end of year	1,912,250	13,499,864	12,024,000

The accompanying notes are an integral part of these financial statements

Black Mountain Irrigation District

Statement of Cash Flows

For the year ended December 31, 2023

	2023	2022
Cash provided by (used for) the following activities		
Operating Activities		
Annual surplus	2,580,848	1,908,925
Items not involving cash included in annual surplus:		
Amortization of tangible capital assets	1,392,018	1,346,687
Gain on disposal of tangible capital assets	(6,000)	(5,200)
Gain on disposal of investments	(252,683)	(301,994)
Developer and other contributions of tangible capital assets	(481,225)	(154,150)
Amortization of bond discounts	41,141	88,247
Change in financial assets and liabilities:		
Accounts receivable	14,919	38,480
Accounts payable and accruals	80,600	24,358
Deferred revenues	18,734	27,183
Change in non-financial assets:		
Prepaid expenses	(16,955)	2,223
Inventory	(8,595)	(3,193)
	3,362,802	2,971,566
Capital Activities		
Acquisition of tangible capital assets	(1,990,226)	(2,387,443)
Proceeds on disposition of tangible capital assets	6,000	5,200
	(1,984,226)	(2,382,243)
Investing Activities		
Purchase of investments	(2,030,353)	(2,022,302)
Proceeds on disposal of investments	1,919,561	1,901,929
	(110,792)	(120,373)
Financing Activities		
Principal repayments of long-term debt	(303,000)	(293,000)
Increase in cash and cash equivalents	964,784	175,950
Cash and cash equivalents, beginning of year	6,076,718	5,900,768
Cash and cash equivalents, end of year	7,041,502	6,076,718

The accompanying notes are an integral part of these financial statements

Black Mountain Irrigation District

Notes to the Financial Statements

For the year ended December 31, 2023

1. Incorporation and operations

The Black Mountain Irrigation District (the "District") was incorporated under the laws of the Province of British Columbia in 1920. It is engaged in the operation of an irrigation district in the Black Mountain and Rutland areas of Kelowna, British Columbia. Under Section 149(1)(c) of the Income Tax Act, the District is exempt from taxation.

2. Significant accounting policies

The financial statements of the District are prepared by management in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of CPA Canada. Significant accounting policies adopted by the District are as follows:

a) *Basis of accounting*

The District follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

b) *Revenue recognition*

Domestic Water Tolls are recognized as revenue in the year the related service is provided, and the amount is measurable and collectible. Irrigation taxes are recognized as revenue in the year the related service is provided, and the amount is measurable and collectible. Connection fees, new account fees, sale of services, interest and penalties are recognized as revenue in the year the related service is provided, and the amount is measurable and collectible. Capital expenditure charge ("CEC") fees are recorded to revenue when amounts are determinable and collectability is assured. Assets contributed by developers are recognized as revenue when ownership transfers to the District.

The District recognizes a government transfer as revenue when the transfer is authorized and all eligibility criteria, if any, have been met. A government transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability. In such circumstances, the District recognizes revenue as the liability is settled.

c) *Deferred revenue*

Deferred revenue represents funds which have been collected from non-government sources, but for which the related services have yet to be performed. These amounts will be recognized as revenues in the fiscal year when all revenue recognition criteria have been met.

d) *Investment income*

Investment income is reported as revenue in the period earned.

e) *Reserve funds*

The capital works renewal reserve is a statutory reserve restricted for expenditures relating to renewal or replacement of existing capital works of the District to extend the life of its assets. The capital expenditure charge ("CEC") reserve is a statutory reserve restricted for expenditures relating to augmenting/increasing the system capacity to ensure adequate water supply within the District. The equipment replacement reserve is designated for the purpose of purchasing equipment or vehicles, as approved by Board Resolution.

Reserve funds are fully funded through cash held and investments. All charges collected and interest earned for these purposes are required to be segregated from other funds. See Schedule 2.

f) *Cash and cash equivalents*

Cash and cash equivalents include cash and highly liquid investments with a term to maturity of 90 days or less at acquisition and readily convertible to cash.

g) *Inventory*

Inventory is stated at the lower of cost and net realizable value. Costs include all expenses directly attributable to the purchase of inventory. Costs of inventory, other than pipe inventory, are assigned using the first-in, first-out cost formula. Costs of pipe inventory are assigned using the weighted average cost formula. Net realizable value is the estimated selling price in the ordinary course of business less any applicable selling expenses.

Black Mountain Irrigation District
Notes to the Financial Statements
For the year ended December 31, 2023

2. Significant accounting policies *(Continued from previous page)*

h) Liability for contaminated site

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the District is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at December 31, 2023.

i) Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

j) Tangible capital assets

Tangible capital assets are recorded at cost, which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized using the methods and rates listed below based over their estimated useful lives as follows:

	Method	Rate
Buildings	declining balance	4-10 %
Water supply system	straight-line	10-125 years
Water distribution system	straight-line	10-100 years
Office equipment	straight-line	8 years
Automotive	straight-line	10 years
Other equipment	straight-line	10 years

Work-in-progress is valued at cost and represents capital projects under construction but not yet completed. Capital assets under construction are not amortized until the capital asset is available for productive use.

k) Contributions of tangible capital assets

Additions to the irrigation system constructed and contributed by developers are recorded at their fair value and are capitalized into tangible capital assets and reflected in the statement of operations and accumulated surplus as income.

l) Natural Resources

Natural resources that have not been purchased are not recognized as assets in the financial statements.

m) Interest Capitalization

The District does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

n) Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period.

Significant estimates include assumptions used in estimating liabilities for contaminated sites, estimated useful lives of tangible capital assets, valuation of accounts receivable, and asset retirement obligations. Liabilities for contaminated sites are estimated based on the best information available regarding potential contamination where the District is responsible. Contributions from developers and others are recorded at the District's best estimate of fair value on the date of contribution, calculated using engineering plans and standardized item cost estimates.

2. Significant accounting policies *(Continued from previous page)*

o) Asset retirement obligation

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset (or a component thereof) at the financial statement date when there is a legal obligation for the District to incur retirement costs in relation to a tangible capital asset (or component thereof), the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at December 31, 2023. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset (or component thereof). The asset retirement cost is amortized over the useful life of the related asset.

At each financial reporting date, the District reviews the carrying amount of the liability. The District recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset.

The District continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

p) Financial instruments

The District recognizes its financial instruments when the District becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value.

At initial recognition, the District may irrevocably elect to subsequently measure any financial instrument at fair value. The District has not made such an election during the year.

The District subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Transactions to purchase or sell these items are recorded on the trade date. Net gains and losses arising from changes in fair value are recognized in the statement of remeasurement gains and losses. The District has not presented a statement of remeasurement gains and losses as it does not have any items giving rise to remeasurement gains (losses). Interest income is recognized in the statement of operations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost. With the exception of those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost using the effective interest rate method.

Transaction costs directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in operating operating surplus. Conversely, transaction costs are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

All financial assets except derivatives are tested annually for impairment. Management considers whether the investee has experienced continued losses for a period of years in determining whether objective evidence of impairment exists. Any impairment, which is not considered temporary, is recorded in the statement of operations. Write-downs of financial assets measured at cost and/or amortized cost to reflect losses in value are not reversed for subsequent increases in value. Reversals of any net remeasurements of financial assets measured at fair value are reported in the statement of remeasurement gains and losses.

Black Mountain Irrigation District
Notes to the Financial Statements
For the year ended December 31, 2023

3. Change in accounting policies

Asset retirement obligations

Effective January 1, 2023, the District adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement and disclosure of a liability for asset retirement obligations under PS 3280 *Asset Retirement Obligations*. The new standard establishes when to recognize and how to measure a liability for an asset retirement obligation, and provides the related financial statement presentation and disclosure requirements. Pursuant to these recommendations, the change was applied prospectively, and prior periods have not been restated.

Financial instruments

Effective January 1, 2023, the District adopted the Public Sector Accounting Board's (PSAB) new recommendations for the recognition, measurement, presentation and disclosure of financial assets, financial liabilities and derivatives under Section PS 3450 *Financial Instruments*. The new Section is applied prospectively, and prior periods have not been restated. There was no material impact on the financial statements from the prospective application of the new accounting recommendations.

4. Portfolio investments

The District's investments are comprised of fixed income assets with maturity dates ranging from January 2024 through August 2030. The investments earn interest at effective rates between 1.35% and 5.68%. The market value of such investments as at December 31, 2023 is \$11,345,654 (2022 - \$10,640,310).

5. Other receivables

	2023	2022
Trade receivables	39,863	62,393
Goods and Services Tax receivable	87,639	155,556
	127,502	217,949

6. Deferred revenue

	2023	2022
Meters inventory	163,700	166,720
Quarterly tolls	76,440	65,585
Connection deposits	39,300	28,400
Hydrant revenues	27,500	27,500
	306,940	288,205

7. Long-term debt

	2023	2022
Royal Bank of Canada ("RBC") banker's acceptance facility, interest only at the rates noted below, with average monthly principal repayments of \$25,250 (2022 - \$24,417) subject to refinancing, maturing May 2037	5,177,000	5,480,000

Black Mountain Irrigation District
Notes to the Financial Statements
For the year ended December 31, 2023

7. Long-term debt *(Continued from previous page)*

The District has with RBC a loan facility for an authorized amount of \$7,000,000 for the purpose of constructing the ultraviolet disinfection plant. Interest is determined based on an interest rate swap with a notional amount equal to the loan values of the original draw schedule. The District pays effective interest on the swap at 3.02% plus a stamping fee of 0.18%. The District receives interest at a rate of 3.20% less the 12 month Canadian Dollar Offered Rate (CDOR) on the difference between the scheduled loan drawn and the actual loan drawn.

The estimated aggregate repayments on long-term debt over the next five years are as follows, subject to renewal and contractual obligations:

2024	313,000
2025	323,000
2026	334,000
2027	344,000
2028	357,000

The District has issued letters of credit to the City of Kelowna through RBC totaling \$93,558 (2022 - \$93,558) to ensure the provision of services. These letters come due in July and December 2024.

8. Inventory

	2023	2022
Small fittings, couplings and stock under 3"	48,188	50,219
Large fittings, couplings and stock over 4"	86,578	85,683
Pipe	414,942	414,624
Temporary stock	27,125	17,712
	576,833	568,238

9. Commitments and contingencies

- a) The District and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2022 the plan has about 24000 active members and approximately 12400 retired members. Active members include approximately 42,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The District paid \$153,725 (2022 - \$134,411) for employer contributions to the plan in 2023.

The next valuation will be as at December 31, 2024, with results available in 2025.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

Black Mountain Irrigation District
Notes to the Financial Statements
For the year ended December 31, 2023

9. Commitments and contingencies *(Continued from previous page)*

b) From time to time, the District is brought forth as defendant in various lawsuits. The District reviews its exposure to any potential litigation, for which it would not be covered by insurance, and assesses whether a successful claim against the District would significantly affect the financial statements of the District. Management has determined that potential liabilities, if any, arising from these claims will not be significant to the financial statements.

10. Budget data

The budget data presented in these financial statements is based upon the 2023 operating and capital budgets adopted by the Board on April 12, 2023. The following table reconciles the approved budget to the budget figures reported in these financial statements.

	Budget amount
Surplus - Statement of Operations	2,002,250
Adjust for budgeted cash items not included in the statement of operations	
Principal repayments of long term debt	(303,000)
Transfers to equipment replacement reserve	(160,000)
Acquisition of tangible capital assets	(90,000)
<hr/>	
Financial plan surplus	1,449,250

Black Mountain Irrigation District
Schedule 1 - Schedule of Tangible Capital Assets

For the year ended December 31, 2023

	Land	Buildings	Water supply system	Water distribution system	Office furniture and equipment	Subtotal
Cost						
Balance, beginning of year	2,507,037	1,758,219	22,178,319	60,710,256	285,685	87,439,516
Acquisition of tangible capital assets	-	-	279,298	1,445,203	-	1,724,501
Disposal of tangible capital assets	-	-	-	-	-	-
Balance, end of year	2,507,037	1,758,219	22,457,617	62,155,459	285,685	89,164,017
Accumulated amortization						
Balance, beginning of year	-	982,878	4,279,911	14,094,723	258,243	19,615,755
Annual amortization	-	34,772	284,915	907,802	8,495	1,235,984
Accumulated amortization on disposals	-	-	-	-	-	-
Balance, end of year	-	1,017,650	4,564,826	15,002,525	266,738	20,851,739
Net book value of tangible capital assets	2,507,037	740,569	17,892,791	47,152,934	18,947	68,312,278

Included in tangible capital assets are fully depreciated assets with cost and accumulated amortization of \$2,584,819 (2022 - \$2,392,739).

During the year, contributed tangible capital assets of \$484,225 (2022 - \$154,150) were recorded. Contributed tangible capital assets include water distribution systems acquired from developers as part of subdivision installations. These contributed assets are recognized at an estimate of the fair value of the cost of the materials and installation.

Black Mountain Irrigation District
Schedule 1 - Schedule of Tangible Capital Assets

For the year ended December 31, 2023

	Subtotal	Vehicles	Other equipment	Work-in- progress	2023	2022
Cost						
Balance, beginning of year	87,439,516	2,130,703	529,971	2,815,686	92,915,876	90,418,710
Acquisition of tangible capital assets	1,724,501	200,606	-	1,794,949	3,720,056	2,541,593
Disposal of tangible capital assets	-	(23,366)	-	(1,248,603)	(1,271,969)	(44,427)
Balance, end of year	89,164,017	2,307,943	529,971	3,362,032	95,363,963	92,915,876
Accumulated amortization						
Balance, beginning of year	19,615,755	1,690,935	481,393	-	21,788,083	20,485,823
Annual amortization	1,235,984	131,866	24,168	-	1,392,018	1,346,687
Accumulated amortization on disposals	-	(23,366)	-	-	(23,366)	(44,427)
Balance, end of year	20,851,739	1,799,435	505,561	-	23,156,735	21,788,083
Net book value of tangible capital assets	68,312,278	508,508	24,410	3,362,032	72,207,228	71,127,793

Black Mountain Irrigation District
Schedule 2 - Schedule of Changes in Accumulated Surplus

For the year ended December 31, 2023

	General operations	Equipment replacement reserve	Capital works renewal reserve	Investment in tangible capital assets	CEC reserve	Total 2023	Total 2022
Accumulated surplus, beginning of year	2,150,606	300,161	3,422,195	65,647,793	12,273,095	83,793,850	81,884,925
Annual surplus	3,785,234	14,902	1,214	(1,392,018)	171,516	2,580,848	1,908,925
Transfers:							
Purchases and disposals of tangible capital assets, net	(2,471,452)	-	-	2,471,452	-	-	-
Interfund, Bylaw	(519,552)	49,000	(600,000)	-	1,070,552	-	-
Repayment of debt	(303,000)	-	-	303,000	-	-	-
Interest	(322,359)	-	78,548	-	243,811	-	-
Accumulated surplus, end of year	2,319,477	364,063	2,901,957	67,030,227	13,758,974	86,374,698	83,793,850

Black Mountain Irrigation District

Quote for audit services - 2024

Jennifer Saville, CPA

Partner, Assurance Services

Jennifer.Saville@mnp.com

T: (778) 475-5678

Fee Quote for the year ended December 31, 2023

Dear Bob and Linda,

We are pleased to provide the following fee quote for your consideration regarding our continued work as your auditors:

Engagement item	Cost
Base fee for the audit of the financial statements of Black Mountain Irrigation District for the year ended December 31, 2024	\$29,500
One-time fees – none expected for 2024	-
Total estimated fees	\$29,500

The above fees would also attract a 5% administration fee to cover our incidental and out-of-pocket expenses.

This fee quote is based on us being provided all supporting documentation as described in our requirements letters at the commencement of the engagement, including:

- Bank reconciliations
- Schedule to support tangible capital assets costs, accumulated amortization, and gain(loss) on disposal(s)
- Documentation to support the inventory balance at year-end, which has been recorded at the lower of cost and market value
- Documentation supporting the deferred development costs, and other deferred liabilities
- Documentation on the unearned revenue balances, considering if all revenue streams have been appropriately segregated
- Transactions have been correctly recorded in the appropriate year to which the transaction relates

If assistance is required in the preparation and assessment of the above, then the fee would increase accordingly upon consultation with management.

In the event that additional work, outside what would be considered normal year-end audit work is requested, separate arrangements will be made in advance and agreed upon prior to commencing work.

Invoicing

We will invoice our services and require payment in accordance with the following:

- Progress billing #1 – At the commencement of the interim fieldwork, 50% of the base fee quote plus administrative fee and taxes.
- Progress billing #2 – At the commencement of year-end fieldwork, 25% of the base fee quote plus administrative fees and taxes.
- Final billing – on completion of the engagement – remaining amount owing in accordance with this fee quote.

If you require any further clarifications or have questions on the above information, please feel free to contact myself or Lindsay Finnerty, CPA.

We are very pleased to continue our relationship with you.

Yours truly,

MNP LLP



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2023 TRUSTEE'S REPORT TO THE WATER USERS

MEETINGS: The Board of Trustees held a total of 23 regular meetings in 2023 to conduct the business of the District. In addition to the regularly scheduled meetings, the Trustees attended other District-related functions during the year.

ELECTIONS: Trustee Allen Kirschner was re-elected by acclamation for another three-year term. On March 20, 2023, long term Trustee Al Horning passed away. Mr. Horning had served the first year of his 3 year term, resulting in a vacancy for the remainder of his term. A By-Election was held May 9, 2023, with 2 candidates vying for the position. David Geen was elected for the 2 years remaining.

Colin Day was re-elected as Chairman for the current year by the Trustees.

STAFFING: The Management Team includes: Bob Hrasko, Administrator; Bryan Vig, Works Superintendent; and Linda O'Neil, Administrative Treasurer. BMID has 15 outside crew members and 4 office staff who belong to the Canadian Union of Public Employees, Local 338. There were no grievances on file between management and the union in 2023. Also, there were no staff changes in 2023.

We congratulate our various Operators who completed training courses which resulted in their advancement of their EOCP designations.

SAFETY: Our general safety procedures are in place and BMID complied with all WorkSafe BC and any Provincial Health Officer Orders as required.

There were no major injuries or incidents related to work safety in 2023.

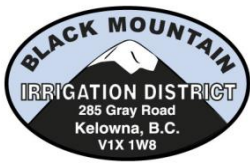
WATER SUPPLY: BMID relied on Mission Creek, Scotty Creek and our groundwater wells to provide the water supply to our customers. Mission Creek is our primary source and provided 92.3% of all water used by BMID in 2023.

BMID continues to work on a plan for a long-term solution for the replacement of our Gallagher's Canyon conduit, which includes the drilling of a new rock tunnel for water supply from Mission Creek. A tunnel would provide a stable, permanent water conveyance route for the future. The Right of Way for the tunnel has been obtained. Staff continue to work on the detailed design, required construction contracts, and funding opportunities for this complex project.

BMID has applied for two infrastructure grants for the Tunnel Project. The first grant application to the Investment Agriculture Foundation of BC for \$2,000,000 was unsuccessful. A second grant application to the Federal Disaster Mitigation and Adaptation Fund in the amount of \$9,000,000 has been submitted, and we await the decision.

The unstable slope at the conduit continues to be monitored by a geotechnical consultant and a surveyor, with no significant movement noted in 2023.

BMID's Boundary Amendment application was approved by the Province through Order-in-Council No. 582 on October 23, 2023. 1898 acres of additional lands near Pyman Road and Hwy 33 East were brought into the BMID service area.



Other projects that have progressed but are still in planning stages include the Belgo-Canadian Irrigation Transmission Main, and the relocation of BMID's Booster #1 Station. Additionally, planning is underway for an addition of a second Intake upstream of the existing Intake on Scotty Creek, to service higher elevation agricultural lands.

AMALGAMATION: There was no news in 2023 with regards to the City of Kelowna's long-range plans to amalgamate the water systems in Kelowna.

The BMID Trustees and Management did meet with Mayor Dyas in December 2023 to discuss infrastructure projects such as Interconnections and the BMID Tunnel project. However, at this point, the City has not provided any support or assistance in moving these projects forward.

The 'Kelowna Utilities' group continue to meet from time to time to review city-wide specifications for new infrastructure and common matters.

ASSOCIATIONS: The Water Supply Association of BC held a Spring Workshop in Kelowna in April 2023. The Fall AGM was held in October in Nelson and was well attended. Bob Hrasko, BMID's Administrator, serves as Chair of the WSABC. He also serves as a Director on the Okanagan Basin Water Board, and serves on their Water Reservoirs and their Agricultural Water committees.

Staff attend various Workshops and Seminars during the year. In 2023, a workshop for Mission Creek Stakeholders was hosted by the OBWB. This was a valuable day of planning and sharing information with 50 stakeholders attending. The protection of Mission Creek is crucial for future generations.

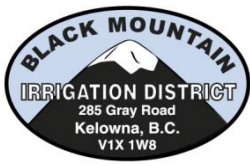
BMID supports these organizations and information is relayed regularly to the Board of Trustees to keep them up to date on local and regional water management matters.

ADMINISTRATION: The 2023 Tolls were increased by 5.75% to reflect the inflation and increased costs being passed on by our suppliers. Again, inflation was generally high during 2023, with some months seeing the Consumer Price Index averaging 6 - 8%.

Agricultural Taxes were increased by \$6.00/acre (4.55%) to \$138.00 /acre /year for A-Grade irrigated lands, to reflect the increasing costs required for infrastructure renewal. After a full review in 2020 of BMID's renewal requirements, the Board and Management set a goal to increase tax levies to \$150.00/acre for Grade A lands by 2025.

Subsequently, this goal of \$150.00/acre was reviewed by the Board in November 2023, and determined that the goal was not keeping up with inflation. As a result, the Board planned for the 2024 Taxes for Grade A lands to be increased to \$148.00/acre/year. Future increases will continue to be considered on an annual basis.

Additionally, during the November 2023 meeting, the Board reviewed the metered Agricultural properties/accounts that were exceeding their allotment. They also reviewed the costs for water supply and the revenue needed to cover the overages.



The decision was made to implement a new overage charge in 2024, with a \$0.15/m³ charge for usage of 0-20% over allotment to recover operating costs, and a \$0.50/m³ charge for usage over 20% allotment, to encourage compliance. Usage will be monitored, and if higher than allotted use occurs, notices will be sent out mid-season to allow the grower to adjust their watering practices. If no adjustments are made, costs will be passed on to the property owner.

Approximately \$1,243,275 in BMID funded projects were officially recognized as complete in 2023, along with Developer Contributions of \$481,225. It is important to note that most BMID funded projects are 'Renewal' projects, meaning that ratepayer funding is continually used for needed improvements including renewing our distribution system and infrastructure.

BMID's Capital Plan is currently being revised to reflect the new projects and changes in the priority of water system projects. The rate of change for new projects has been extremely high.

Additionally, BMID has forwarded an application to the Agricultural Land Commission to request approval to build a new Office at our Works Yard at 1200 Belgo Road. This move would combine and improve our operation, with better integration between Administration and Operations Staff.

GROWTH: Growth and development activity in BMID for 2024 is presented in the chart below, with comparisons to prior years.

<i>Grade & Acres of Land / Connections / Development</i>	<i>Year End 2021</i>	<i>Year End 2022</i>	<i>Year End 2023</i>
Grade A Lands (lands actively irrigated, in acres)	4,947	5,001	5,134
Grade C Lands (irrigable lands, not watered, in acres)	1,055	989	1,014
Grade D Lands (dry lands, in acres)	2,454	2,712	4,570
Single Family Lots (including lots with Secondary Suites)	5,981	6,074	6,237
Total Connections	9,866	10,161	10,527
Total Capital Expenditure Charges Collected	\$ 810,095	\$ 890,375	\$ 1,010,058
Developer Contributions (value of works installed)	\$ 7,135,062	\$ 154,150	\$ 481,225

PROJECTS: The Operations Report provides a more comprehensive listing of all the BMID projects underway. Some highlights of projects undertaken in 2023 by staff included:

- **Dam Safety:** Over the past two years, Dam Safety Reviews (DSRs) have been undertaken, which is a provincial requirement to identify any needed upgrades for the District's 5 upper watershed reservoirs. In 2022 & 2023, BMID spent over \$340,000 for the Reviews and Geotechnical Drilling. An additional \$450,000 has been spent on improvements at FishHawk Dam, for multiple loads of rip-rap that were trucked in for erosion protection. Once these works are complete, BMID will move on to other dams in this multi-year project.



- **PRV Upgrades:** Staff are continuing to work on relocating PRVs in various below ground vaults to above ground kiosks, to eliminate the need for Confined Space Entry. This is a requirement under the WorkSafe BC regulations, and is an ongoing program to ensure that all 28 PRVs owned by BMID will eventually be situated in Non-Confined Space locations. Approximately \$200,000 was spent on this program in 2023.
- **Ongoing Renewals:** Nearly \$130,000 was spent this year, renewing air valves and numerous service connections. This ongoing proactive work helps reduce the possibility of service disruptions.

EVENTS: A watershed tour was provided to the senior RDCO staff including the Chair, Loyal Wooldridge, CAO Sally Ginter, RDCO Area Director Kevin Kraft, and engineer Travis Kendel. The tour was held on October 17, 2023 and saw visits of the Gordie Ivans UV Facility, the Pearson WSC Station, Fish Hawk, Graystoke and Loch Long Dams, lunch at the Water Treatment Plant, and visits of the tunnel site and the GP Sandher plantings for 2023. The tour was in three trucks with exchange of passengers and rides during the day. The communication level was higher during this trip than on any of the prior Quad and Rec Vehicle trips. The overall day was deemed to be a good positive step in relations with the RDCO.

Additionally, on December 7th, 2023, BMID and Rutland Waterworks jointly held a Holiday Open House in appreciation for our numerous suppliers and consultants.

ACKNOWLEDGEMENTS:

The Trustees acknowledge the passing of Al Horning, who served the community as a BMID Trustee for 13 years. Additionally, Al served on the Kelowna City Council through most of the 1980s, also serving federally as an MP and provincially as an MLA during his political career. He had a great ability to 'cut to the chase' and get things done, which is the mark of a good politician.

Al always showed up for every event, every conference, every meeting, and took his role as a representative very seriously. The BMID history book and the 100-year BMID anniversary event would not have happened if it wasn't for Al. He left his mark on Rutland in many ways, through his love for family, his many sports, and the community. He is missed.

David Geen was elected to serve the remainder of Al's term. David brings a wealth of knowledge as an Orchardist and Businessman, and is a welcome addition to the Board.

The Trustees acknowledge the continued co-operation, dedication and hard work of the BMID staff in the past year. We look forward to another productive year of serving our ratepayers.

Respectfully submitted,

Board of Trustees

Colin Day - Chairman
Sukhpaul Bal - Trustee
David Geen - Trustee
Allen Kirschner - Trustee
Gerry Zimmermann - Trustee



2023 OPERATIONS AND MAINTENANCE REPORT

MAINTENANCE: In 2023, the BMID Operations Staff diligently continued with our annual maintenance schedule. Work includes maintenance of PRV stations, booster stations, UV Disinfection Facility, chlorination facilities, domestic and irrigation services, valve exercising, hydrant servicing, air valve maintenance and water main flushing. Extensive yearly maintenance of all major components, including work in the watershed, was conducted with a strategic approach to maintain operating efficiencies and extend the lifespan of the entire water system. This proactive maintenance strategy not only ensures the smooth functioning of the system but also plays a pivotal role in safeguarding water quality and reliability for our community.

BMID UV Disinfection Facility



REPAIRS: The Operations team at BMID consistently addressed small water leaks at service connections throughout the District. These leaks are repaired as soon as possible after they are detected. This rapid response is a key part of our commitment to minimizing property damage, conserving water, and it reinforces and demonstrates our high standard of service to the public.

This year, we addressed a significant repair on the dual 1050mm steel transmission mains connected to our UV Disinfection Facility. The repair was necessitated by the failure of two Victaulic couplings, caused by corrosion and tension cracks in the pipe grooves. This issue, potentially widespread throughout this section of the transmission main, has prompted us to plan for the replacement of several such couplings annually. This pre-emptive approach is part of our commitment to maintaining the integrity and reliability of our water distribution system, ensuring continuous, high-quality service.

Much of the water system is now over 50 years old. The mainlines are generally in excellent condition. Some of the service lines are now nearing the end of their usable service life. It is expected that the District will be required to increase the replacement/renewal effort on these services in the coming years.

1050mm Transmission Main repair



SLOPE ISSUE: Background (2018-2022)

Starting in mid-2018 and into early-2019 BMID dealt with a significant slope movement issue adjacent to our primary 60" transmission main through Gallagher's Canyon. The movement resulted in watermain breaks on two occasions that caused the District to switch to a backup emergency water supply. The initial cause of the slope movement has been correlated to high ground water levels in the spring of 2018. Since March of 2019, the in-ground monitors have shown that the groundwater levels have dropped and remained low and relatively stable. In 2020 BMID retained JDS Energy & Mining Inc. to carry out an extensive core-sampling drilling program. The purpose of the program was to explore the viability of extending our existing rock tunnel around the unstable slope. The program was a success and a 1650m long rock tunnel extension has been designed.

Since 2020 the District has made significant progress towards making this concept into a reality. BMID hired AF Consulting, JDS Energy & Mining Inc., along with several sub-consultants to carry out the detailed design of a two phased project that will mitigate the risks associated with the slope instability. The first phase is a 1500mm pipeline that will span approximately 500 meters and connect our existing Screening Works building to the new Tunnel Portal. It includes a new metering chamber, isolation valves, air releases, and several drainage points. The second phase is the extension of the existing McDougall rock tunnel by approximately 1650 meters. The design of this section includes structural analysis, chemical composition and a testing plan of the rock, portal entries including sealed marine entry doors, rock stockpile and disposal,

construction wastewater disposal, and an environmental impact mitigation/restoration plan. In addition to the design works, BMID staff also ordered all the construction materials that are expected to have long lead times.

Current (2023)

In 2023 the detailed designs for both phases of the project were substantially completed, and the required long lead materials have all been received. Right of Ways were obtained from 6 parcels, and the plans were submitted to the Interior Health Authority for review. It is anticipated that regulatory approval and financing should be complete in 2024 with Phase 1 Construction starting late in 2024.

Transmission Main disturbed by slope movement.





COMPREHENSIVE DAM SAFETY REVIEWS:

Throughout 2022 and 2023 BMID worked with Dam Safety Engineers from Interior Dams to carry out comprehensive Dam Safety Reviews (DSRs) on the majority of our Dams. This included Hadden, Stevens, James, Belgo, Graystokes, and Fish Hawk Dams. These reviews are a requirement of Provincial Dam Safety legislation and a necessary step in ensuring public safety.

The scope of work included a documentation review, consequence classification review, dam safety analysis including hydrotechnical and geotechnical assessments, an invasive investigation including test pits and drilled boreholes, installation of piezometer monitoring equipment, and a review of the dam safety management system.

As of the end of the year, all reports have not yet been finalized and accepted by the Dam Safety Officer. Preliminary results show all dams are in stable condition, however multiple dams need significant upgrade work to meet the current regulations. The potential upgrades include access and downstream slope stability modifications at Graystokes, upstream and downstream slope modifications at all three Belgo dams, and stability, spillway and low-level outlet pipe modifications at the James Lake dams.

BMID will complete the remaining DSRs and start on deficiency work in 2024.

Geotechnical drilling at James Lake Dam





OTHER WORK:

- Work continued on a large multi-phase project in the Mission Creek watershed. The Provincial Dam Safety Regulations require that BMID improve the access to the Fish Hawk Reservoir as well as to install rock armoring on the Dam face. In 2022 the road work was complete. In 2023, BMID continued to work with R. Smith Contracting to complete approximately 75% of the rip-rap placement. The project will be completed in the late summer of 2024.
- Staff worked with Anderson Instrumentation to complete an upgrade to BMID's primary chlorinator. The old system consisted of a 200lb/day chlorinator for winter and a 2000lb/day chlorinator for summer. This system was challenged during transition periods (spring/fall) and did not provide any redundancy for equipment failure. The new system consists of four 500lb/day chlorinators that work seamlessly through any changing conditions and provide redundant equipment in the event of a malfunction or failure.
- BMID staff completed the renewal of approximately 12 connections to our primary transmission main between PRV #1 & #2. These air valves, low point drains, and services were 50+ years old and were at the end of their service life. We are continuing this renewal program for the next several years to replace all the original connections to the primary high pressure concrete transmission mains. This will reduce the risk of a widespread service disruption in the event of a service line failure.
- Approximately 65 agricultural meters were replaced as a part of ongoing renewal work that started in 2022. Most of the approximately 400 agricultural meters are now 15+ years old and are past their expected service life.
- The existing 10" & 12" Roll Seal control valves in PRV #14 & #15 were changed out for new Cla-Val valves. The Roll Seals have proven to be unreliable and pose a risk to over pressurizing the zones they feed.
- SCADA connections were added to PRVs #13, #6, and #5b. These connections add to BMID's large data communications network that assists our operators in monitoring and controlling the water system.
- James Lake reservoir's low level outlet gate was replaced. The old gate was over 50 years old and had exceeded its usable service life. The new gate is constructed of stainless steel and should provide reliable service for the next 75+ years.
- PRV #13 on Garner Rd was rebuilt and brought above ground into a kiosk. In addition, PRV #4 was eliminated through the installation of a higher pressure rated pipeline. BMID has committed to modifying 1 or 2 stations per year to eliminate confined spaces as defined by WorkSafe BC. Eliminating confined space facilities will reduce the risk to the operations staff while carrying out maintenance work.

Fish Hawk Dam rip-rap project



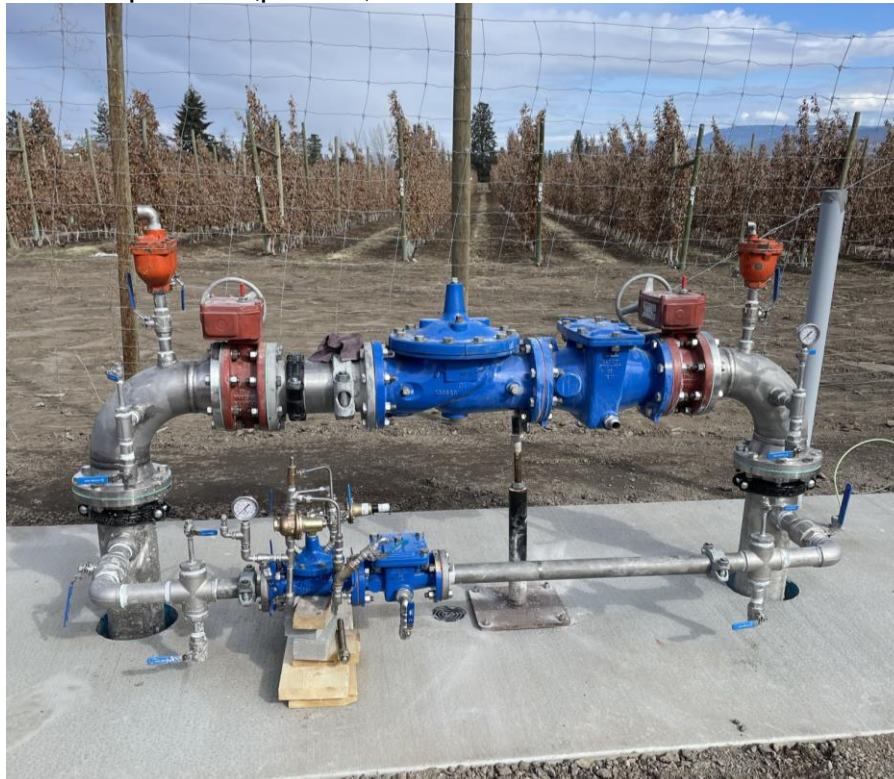
PRV #15 Control Valve replacement



James Lake Low Level Outlet Gate replacement



PRV #13 replacement (pre-kiosk)





EQUIPMENT: The majority of BMID’s equipment is subjected to normal wear. Regular maintenance is performed throughout the year. Two new pickup trucks and a new side by side vehicle were purchased in 2023.

STAFF: Our BMID works crew of 15 staff have performed well and worked diligently throughout the year. Management is very pleased and supportive of the crew’s efforts. Because of these efforts, the organization had a very successful and productive year while maintaining a high level of service to BMID’s customers.

WATERSHED: Belgo, Graystoke, Fish Hawk and Loch Long Reservoirs are high elevation reservoirs that BMID utilizes to store the highest water quality available throughout the summer months. This year, BMID’s watershed saw the winter snowpack melt exceptionally early. This was due to a hot and dry spring. The hot/dry conditions carried throughout summer and into fall which left the total upland reservoir storage near the 20% target, which is the minimum that BMID attempts to leave in storage at year-end.

Water from James Lake Reservoir is only used as an irrigation source for the Scotty Creek area of the distribution network in BMID’s north-end.

The reservoir levels at 2023 year-end are summarized below. To accommodate maintenance work, Fish Hawk and James were drained completely. At year end, 21% of storage remained in place.

Watershed Reservoir Data:

Reservoir	Capacity (ML)	Volume at Yr End (ML)	% Full
Belgo Reservoir	6,816	1,919	28%
Graystoke Reservoir	5,096	1,059	21%
Fishhawk Reservoir	2,107	0	0%
Loch Long Reservoir	625	446	71%
James Lake Reservoir	1,776	49	3%
TOTAL	16,420	3,473	21%

I would like to thank the Crew, Management, and the Board of Trustees, for their support throughout the year.

Respectfully submitted,

Bryan Vig
Works Superintendent



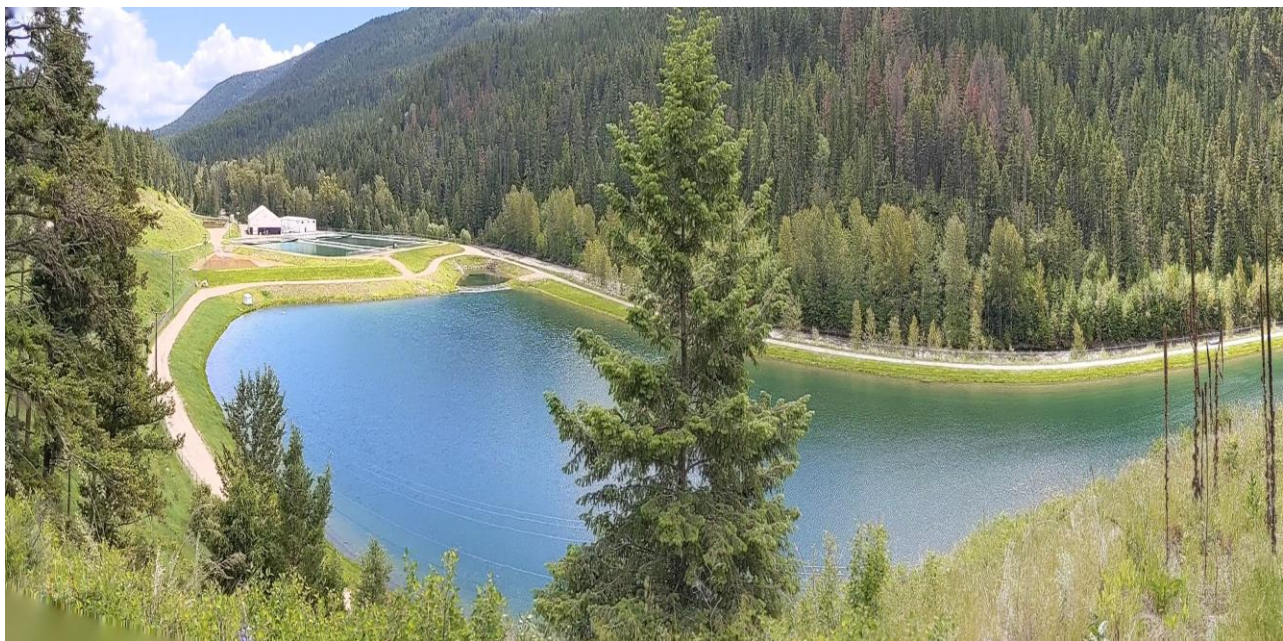
2023 WATER TREATMENT PLANT (WTP) REPORT

WTP OPERATIONS - OVERVIEW

The Black Mountain Irrigation District's Class IV Water Treatment Plant (WTP) performed very well throughout the 2023 treatment season. Improved water quality was achieved in all water quality measurements, especially in the reduction of Color, Turbidity, Total Organic Carbon levels, and disinfection by-products (Trihalomethanes and Haloacetic Acids).

The BMID WTP began yearly operations on January 13th and the plant continued to run until November 8th when the water quality in Mission Creek no longer required chemical treatment to remove turbidity and colour. In total, the WTP was in operation for 239 days during the 2023 treatment season. The plant was open for 258 days the previous year. The five-year average is 246 days of treatment annually.

Turbidity spikes during freshet in Mission Creek were common, as experienced in the past. However, the 2023 season had lower peak run-off levels compared to the 2022 treatment season. Fortunately, Mission Creek did not encounter the same significant flooding and high turbidity events that occurred in the 2017 and 2018 seasons. The Water Treatment Plant was able to maintain turbidity levels below 1.0 NTU (Nephelometric Turbidity Units) at the point of disinfection for the entire time in which the WTP was in operation.

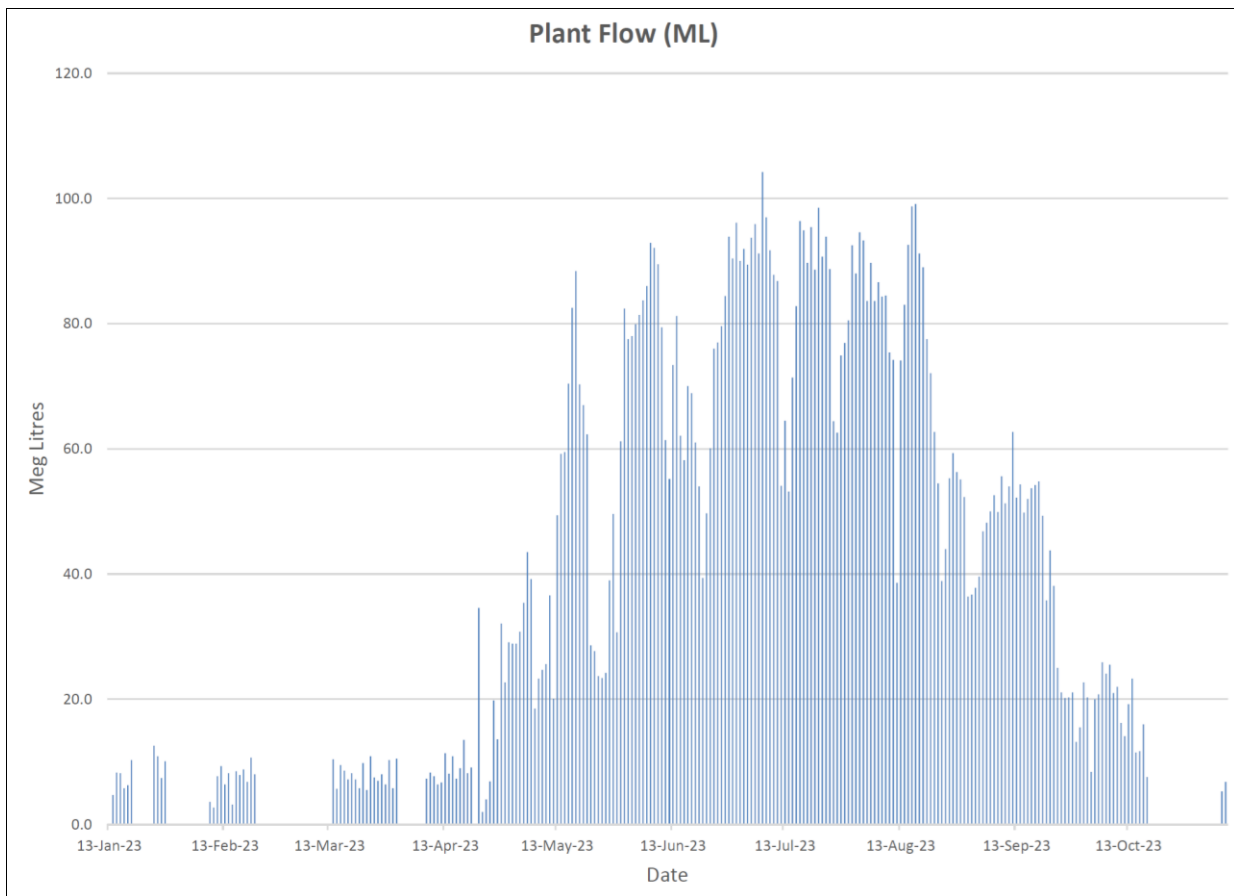


Stevens Pond – after Plant Treatment, clarified water in settling pond



PLANT FLOW

For the Mission Creek source, peak daily water production of 104.2 ML occurred on July 7, 2023. The peak instantaneous demand was recorded at 1,235 L/s. For the 2023 season, 10,691.5 ML of water was treated compared to an average of 8,964.8 ML over the past five years. In total, the WTP produced 89.5% of all water that entered the BMID distribution system. The Water Treatment Plant was placed in stand-by mode on November 8th, 2023, when the raw water quality had improved enough to no longer require chemical treatment.



Daily plant flow ML for 2023, combined total for both trains

After chemical treatment for clarification of the water supply at the WTP, the same volume of water is chlorinated providing initial disinfection. The chlorinated water then flows through BMID's UV Facility (separate location from the Water Treatment Plant), where it is treated with Ultra-Violet light as a second barrier of protection.

Plant Flow

Number of Days in Operation:	239 Days
Total Flow:	10,691.5 ML
Average Daily Flow:	45.3 ML
Peak Flow:	104.2 ML



TURBIDITY

As set by the Canadian Drinking Water Guidelines, Black Mountain’s system turbidity is to be less than 1.0 NTU for a 24-hour average at its first customer location (Booster 1). Throughout the treatment season, the Water Treatment Plant was able to maintain acceptable turbidity below this guideline. Turbidity at the first customer peaked at 1.20 NTU on April 12th. This result is taken from a single grab-sample. The average daily turbidity at this location on April 12th was 0.39 NTU on the on-line turbidity analyser. As per normal start-up of irrigation season, as flows increase, particulate matter in the transmission mains become suspended in the water. This led to a rise in system turbidity at Booster #1 where the average daily turbidity exceeded 1.00 NTU at several times in late April/early May. This however, is an expected operational condition where no Water Quality Advisory was necessary, as the water was below 1.00 NTU at the time of disinfection. During spring freshet, raw water turbidity at the Grit Pond peaked at 97.3 NTU on May 16, 2023. This is near the maximum range that the WTP is able to adequately treat, however, the WTP was able to successfully treat and maintain acceptable turbidity at the Distribution Intake.

In addition, the recorded highest turbidity at the Distribution Intake, Hadden Pond, was 0.95 NTU on May 8, 2023, with the data obtained through a single point grab sample.

Average turbidity levels over the treatment period at locations in the water supply system are as follows:

Location	Lab (NTU)	On-line (NTU)
Raw Grit Pond	5.83	-
Stevens Intake	0.41	-
Stevens Outlet	0.44	-
Hadden Outlet	0.44	-
Screen Works	0.46	0.50
Booster Stn No. 1	0.50	0.44



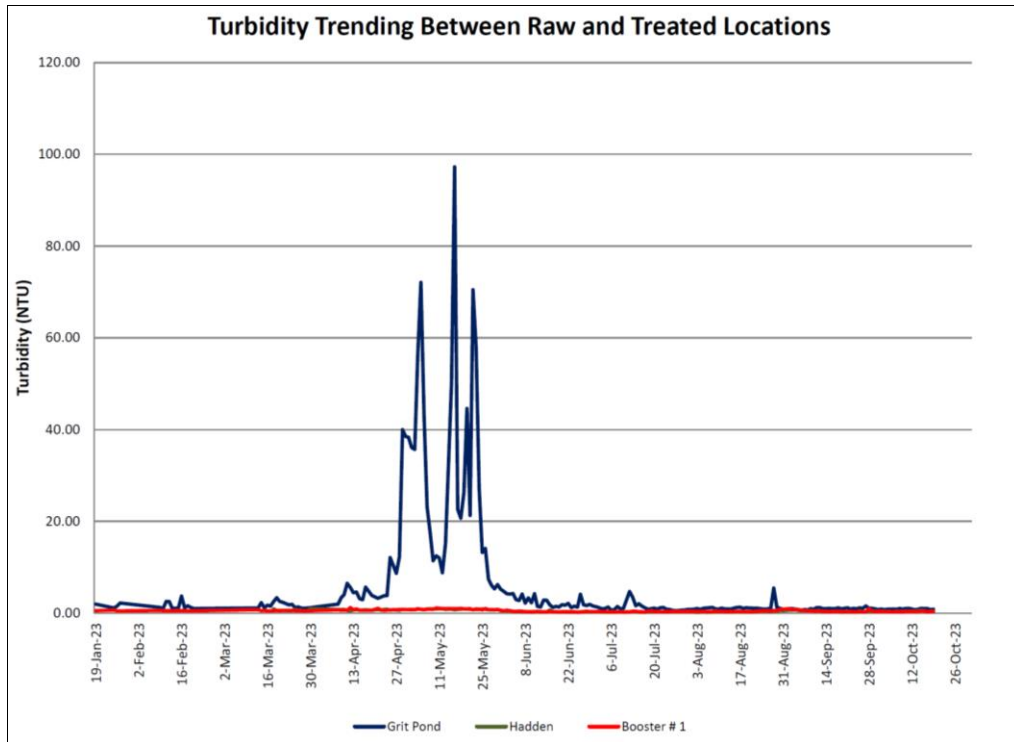
Mission Creek, May 5 – At WTP Intake



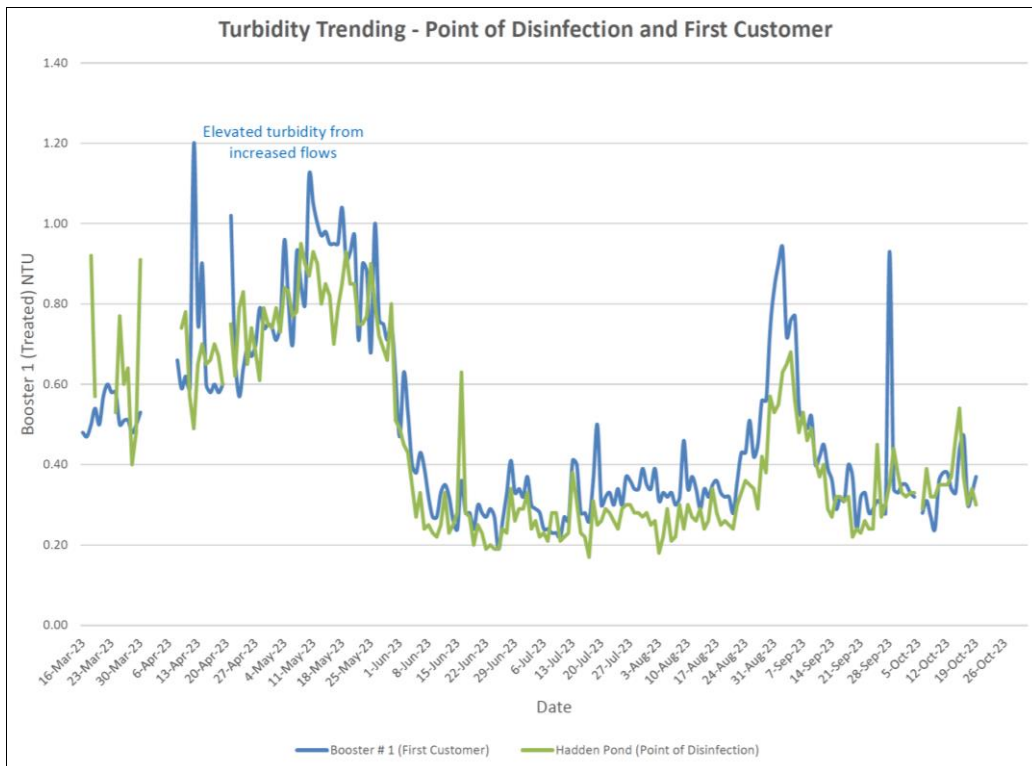
Turbidity in Mission Creek, May 5 – Raw Water at Intake Site



Water quality – Clarified water at Stevens Inlet / Mission Creek



Turbidity trending taken at Grit Pond (raw Avg Turbidity 5.83 NTU) and Booster 1 (treated, first customer, Avg Turbidity 0.50 NTU)



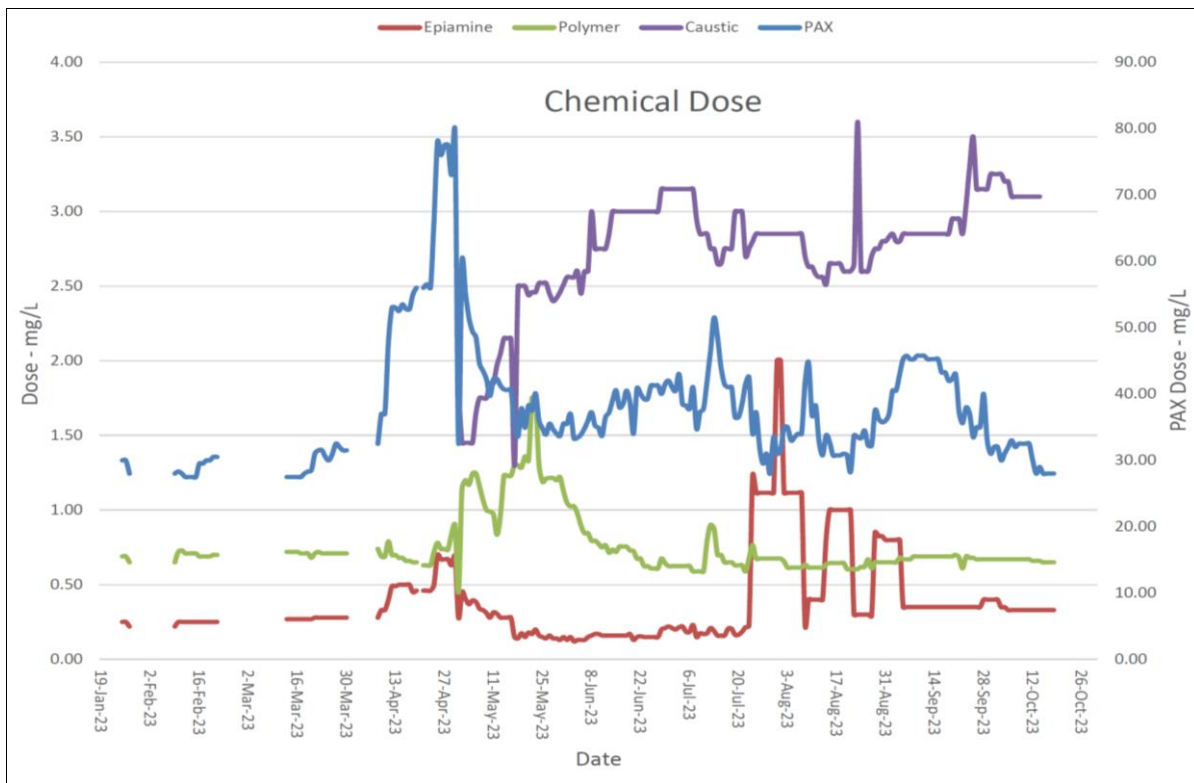
Turbidity trending between Hadden pond (peak 0.95 NTU) and Booster 1 (peak 1.20 NTU)



CHEMICAL DOSING

Three chemicals (Pax, Epamine/Magnafloc and Polymer) are used in the WTP’s coagulation and flocculation processes. The Streaming Current Monitor device allows the operators to remotely optimize chemical dosing based on particle charges and water chemistry. This improves the plant’s performance and efficiency by minimizing chemical over-dosing. New for the 2023 treatment season, BMID purchased 2 small diameter mag-meters to more accurately measure the flow of coagulant chemical at the injection point.

The primary coagulant (Pax) reached a peak dose of 79.5 mg/L and a low dose of 27.5 mg/L. In addition to the Pax, the coagulant aid (Epamine/Magnafloc) dose ranged between 2.00 mg/L and 0.12 mg/L. This wide dosing range took place during a trial period by WTP staff to improve treatment and reduce chemical costs. By increasing the Epamine/Magnafloc dose and reducing the Pax dose, there was found to be a savings in chemical costs while the water quality remained unchanged. Polymer addition, used as a flocculation aid, ranged between 1.75 mg/L and 0.45 mg/L.



Dosing taken as a combined daily average at two flocculation trains.

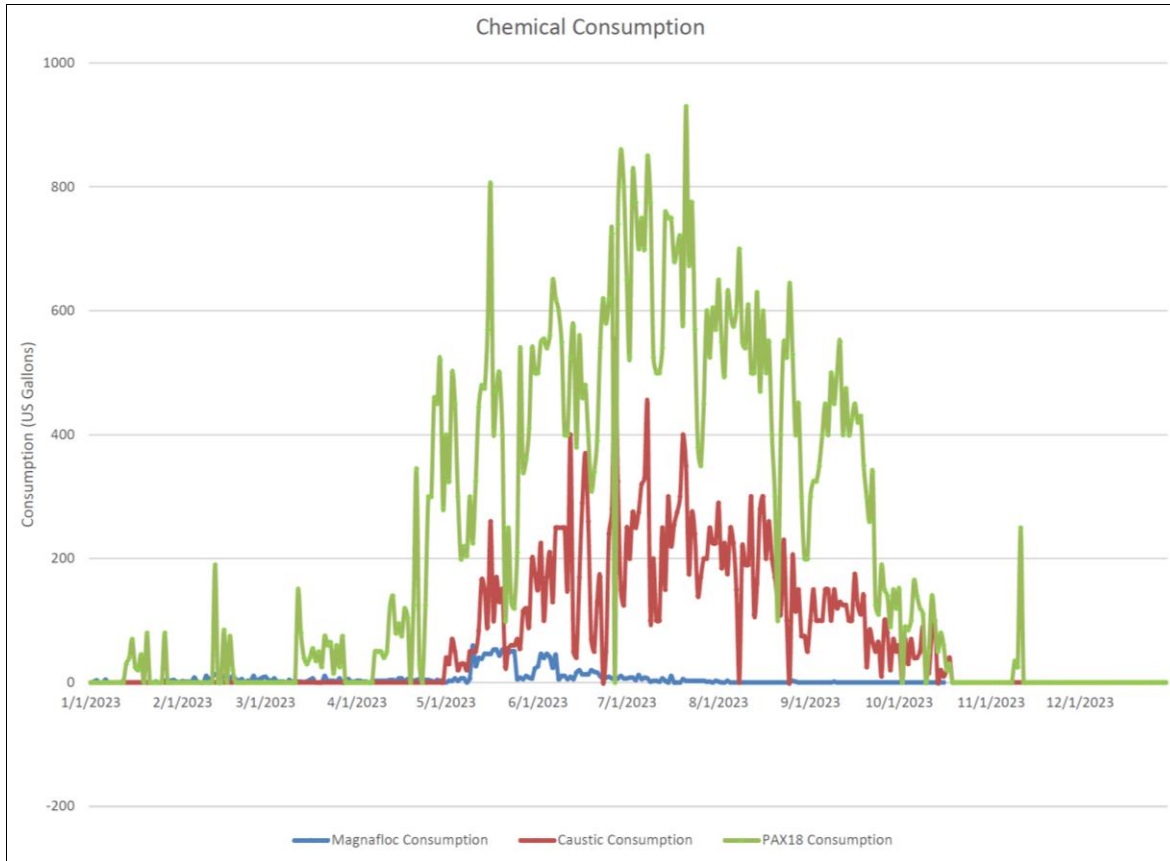
Chemical Dosing (mg/L)

Chemical	Epamine	Polymer	Caustic	Pax
Highest Dose	2.00	1.75	3.36	79.50
Lowest Dose	0.12	0.45	1.45	27.50
Average Dose	0.40	0.76	2.74	39.02



CHEMICAL USAGE

Like previous years, chemical usage at the WTP is primarily based on the volume of water treated. However, the level of organics and inorganics in the water also plays a crucial role in the amount of chemical required to adequately treat the water. The pH, alkalinity, and temperature in Mission Creek raw water also influence the amount of chemical needed to optimize treated water quality.



PAX (Coagulant)	Epiamine/Magnafloc (Coagulant aid)	Caustic Soda (pH adjustment)	Polymer (Flocculant)
Liters	Liters	Liters	Kg
301,986	5,889	79,882	7,275



Chemical tanks at the Water Treatment Plant Operations building

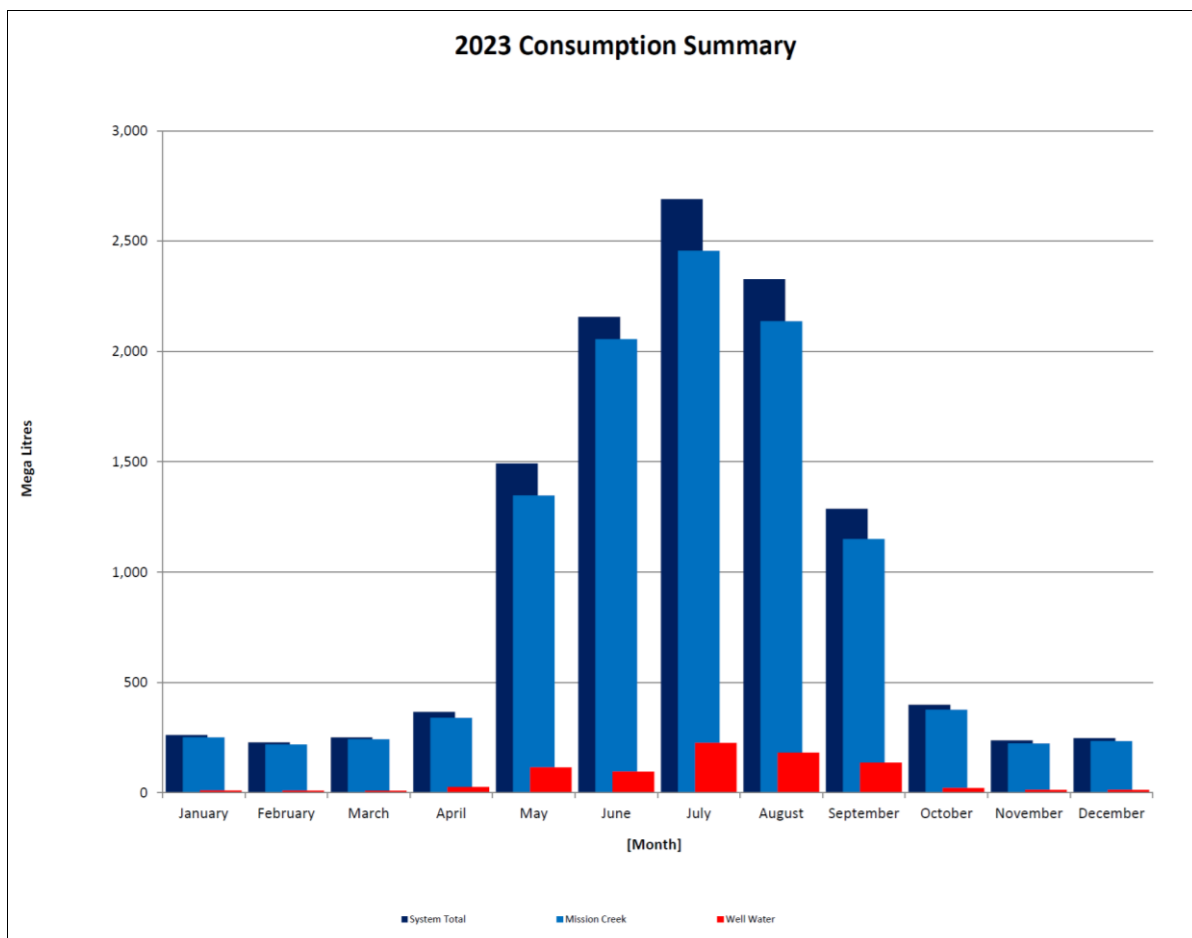


600mm steel pipe after sand-blasting and epoxy coating in meter chamber



DISTRICT CONSUMPTION

During 2023, BMID utilized a variety of water sources, both surface-water and groundwater, to provide domestic and irrigation water to our customers. BMID has one surface-water source and two groundwater wells that provide potable water to the distribution system. In addition, one surface-water and one ground-water source provide non-potable water for irrigation only. The Mission Creek water source provides the majority of water for the distribution system, treated through the Water Treatment Plant, with the remaining sources used to provide flow to the north-end of the distribution system.



Monthly Consumption

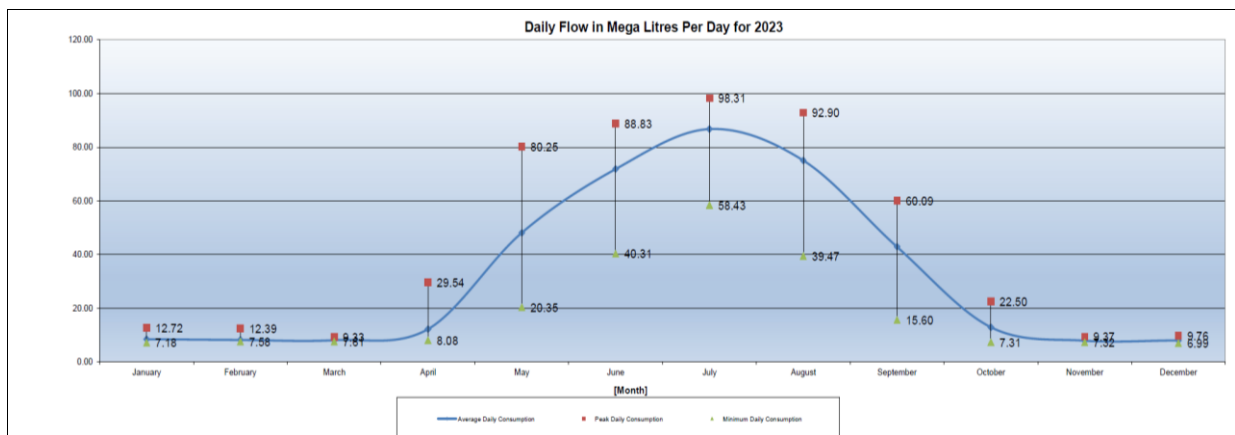


For 2023, Mission Creek supplied 92.34% of all water used in the distribution system. The Scotty Creek surface water source provided 0.43% of flows and the three groundwater wells (Well 4, Well 5, Well 6) provided the remaining 7.23% of water to the system. The average annual consumption for the previous five years was 11,744 megaliters (ML). Throughout 2023, 11,946 ML of water was provided to the distribution system (102% of the five-year average) from all sources.

BLACK MOUNTAIN IRRIGATION DISTRICT									
MONTHLY CONSUMPTION TOTALS AND YEAR END SUMMARY									
Year	Mission Creek	Well #4	Well #5	Well #6	Scotty Creek	NE Production	Well Water	Surface Water	System Total
2023	Mega Litres	Mega Litres	Mega Litres	Mega Litres	Mega Litres	Mega Litres	Mega Litres	Mega Litres	Mega Litres
January	251.49	10.61	0.00	0.00	0.00	10.61	10.61	251.49	262.11
February	218.60	10.42	0.00	0.00	0.00	10.42	10.42	218.60	229.02
March	242.34	9.16	0.00	0.00	0.00	9.16	9.16	242.34	251.50
April	339.91	13.74	13.09	0.00	0.00	26.83	26.83	339.91	366.74
May	1,347.04	14.67	63.06	37.74	29.38	144.86	115.47	1,376.42	1,491.89
June	2,055.57	0.00	90.27	6.10	4.28	100.64	96.37	2,059.85	2,156.21
July	2,455.63	0.00	194.04	32.06	8.60	234.69	226.10	2,464.23	2,690.32
August	2,136.34	11.95	143.70	26.20	8.31	190.16	181.85	2,144.65	2,326.50
September	1,150.01	2.76	125.74	7.89	0.79	137.18	136.39	1,150.81	1,287.19
October	376.86	22.52	0.00	0.00	0.00	22.52	22.52	376.86	399.38
November	223.30	13.83	0.00	0.00	0.00	13.83	13.83	223.30	237.12
December	234.01	13.64	0.00	0.00	0.00	13.64	13.64	234.01	247.66
Total	11,031.11	123.30	629.90	109.98	51.36	914.53	863.17	11082.47	11,945.64

Monthly Consumption by Source

Consumption varies considerably based on the time of the year. As irrigation represents over 60% of annual flows, there is a dramatic increase in consumption during the height of the growing season. June, July and August had consistently high flows to meet the increased demands from irrigation users during the peak of the growing season. Peak daily consumption of 98.31 ML (5 year average of 123.6 ML) took place on July 4 and minimum flow of 6.99 ML was on December 30. Unlike previous years, there were no days where system usage exceeded 100 ML/Day. During 2022, there were 17 days where flows exceeded 100ML/Day. However, May and June 2023 were much drier and warmer than in 2022, thereby extending the high flow season by more than a month compared to 2022.



Peak and minimum daily flows by month



MAINTENANCE & UPGRADING WORKS

Maintenance and upgrading occurred continuously throughout the year. In 2023, there were several projects that were carried out by District staff and support resources from the water supply industry. The upgrades and maintenance items are listed as follows:

- Purchased and installed 25 concrete barriers which were placed around both clarifiers.
- New 3750 litre Chemical Tank for coagulant aid installed on new elevated rack above the containment area.
- Empty and clean existing 6000 US gallons Coagulant Aid Tank to convert to a second Caustic Soda Tank.
- Replace hydraulic lines and seals from hydraulic driver to sludge auger system.
- Replace shaft, hangers and bearings of sludge auger system.
- Installation of two small diameter mag-meters on coagulant lines to ensure accurate dosing in mixing trains, and to have alarm capability.
- Installation of a new water line and yard hydrant to the sludge-pond and fish-screens.
- New flooring in bathroom, lab, and office at WTP operations building.
- New elevated storage rack for polymer pallets at the same height as the polymer machine.
- New raised rack to support Coagulant Tank #1 (3500 gallon) with stainless bottom to avoid rust.
- Clean out and redirect Mission Creek flow, upstream of Stevens Reservoir side gates to intake, for winter flow.

STAFFING

Three employees staffed the Water Treatment Plant for the 2023 season. All three operators from the end of the 2022 treatment season resumed their respective roles for the 2023 treatment year. For the 2023 season, the WTP staff resumed their on-call duties for the entire season based on a three-week rotation for on-call responsibilities. Additionally, training of a relief operator from the distribution system began in 2023 to ensure that there is adequate staff redundancy for WTP operations.

Respectfully submitted,

Chase Elliott
WTP Chief Operator

Black Mountain Irrigation District
Provisional Budget Report



Account Code : 1-1-500-500
 To 1-2-640-661
 Fiscal Year : 2024

Account Code	Account Description	2024 Budget Values	2023 Budget Values
1 GENERAL OPERATING FUND			
REVENUES			
1-1-500-500	IRRIGATION TAXES	-869,500	-810,000
1-1-510-510	WATER TOLLS - DOMESTIC & COMMERCIAL	-7,037,000	-6,547,000
1-1-510-511	SALE OF WATER/HYDRANT USE PERMITS	-15,000	-15,000
1-1-520-520	CONNECTION FEES	-30,000	-45,000
1-1-520-521	TAX & TOLLS INFORMATION	-6,000	-7,500
1-1-530-530	ADMINISTRATION OVERHEAD	-250	-1,000
1-1-530-531	LABOUR OVERHEAD	-1,000	-2,500
1-1-530-532	EQUIPMENT RENTAL	-2,000	-5,000
1-1-530-533	HYDRANT MAINTENANCE REVENUES	-50,000	-50,000
1-1-540-540	SUNDRY REVENUE	-5,000	-5,000
1-1-540-541	PENALTIES & INTEREST	-50,000	-50,000
1-1-540-542	BANK & INV. INTEREST EARNED	-50,000	-30,000
1-1-540-545	100 YR HISTORY BOOK SALES	-500	-1,000
1-1-540-549	TURN ON/OFF CHARGES & NEW ACCT FEES	-9,000	-9,000
1-1-540-550	DEVELOPMENT REVIEWS	-3,000	-1,000
Total REVENUES		-8,128,250	-7,579,000
EXPENSES			
1-2-600-602	TRAINING & EDUCATION (OPS)	40,000	35,000
1-2-600-604	STAFF EXP: OVERALLS/BOOTS/CLOTHING/PROMO	15,000	18,000
1-2-600-606	MEMBERSHIPS / EOCP DUES / PROF ASSN FEES	4,000	3,500
1-2-600-608	AS-BUILTS/ GIS MAPS/ BLUEPRINTING	35,000	42,500
1-2-600-610	CONSULTING SERVICES - GENERAL	50,000	50,000
1-2-600-612	WATERSHED MGMT (SRC PROT/DAM INSP)	50,000	50,000
1-2-600-614	WATER CONSERVATION / LEAK DETECTION	3,000	3,000
1-2-600-616	PROV LICENSING / PERMIT FEES	32,500	32,500
1-2-600-618	INSURANCE	308,000	280,000
1-2-600-620	W. C. B. COSTS	50,000	44,000
1-2-600-622	RADIO LIC/TOWERS/SAT PHONE/CALL CTR	9,000	11,000
1-2-600-626	PROCESS CONTROL - SCADA O&M	20,000	20,000
1-2-600-628	FREIGHT & SHIPPING CHARGES	4,000	4,000
1-2-600-630	SICK PAY	69,500	67,000
1-2-600-631	VACATION PAY	159,500	150,500
1-2-600-632	OBSOLETE INVENTORY / WRITE-OFFS	1,000	1,000
1-2-600-633	STATUTORY HOLIDAYS	93,000	89,500
1-2-600-641	UV FACILITY - CHEMICALS	15,000	20,000
1-2-600-642	UV FACILITY - WAGES	25,000	25,000
1-2-600-643	UV FACILITY - UTILITIES	35,000	35,000
1-2-600-644	UV FACILITY - MNTC & MISC	45,000	35,000
1-2-600-645	WTP - CHEMICALS	775,000	585,000
1-2-600-646	WTP - WAGES	195,000	195,000
1-2-600-647	WTP - UTILITIES	67,500	67,500
1-2-600-648	WTP - MTNC & MISC	200,000	176,000
1-2-600-649	WTP STANDBY DUTIES	49,000	48,500

Black Mountain Irrigation District
Provisional Budget Report



Account Code : 1-1-500-500
 To 1-2-640-661
 Fiscal Year : 2024

Account Code	Account Description	2024 Budget Values	2023 Budget Values
1-2-600-650	WAGES - SYSTEM OPERATIONS	250,000	250,000
1-2-600-651	SAFETY SUPPLIES / EQUIP/ MEETINGS	15,000	15,000
1-2-600-654	DOMESTIC SERVICE (& METER) REPAIRS	80,000	80,000
1-2-600-655	IRRIGATION SERVICE REPAIRS	25,000	25,000
1-2-600-656	WATER MAIN & BLOW OFF REPAIRS	75,000	75,000
1-2-600-658	METER READING / NOTICES	6,000	6,000
1-2-600-659	IRRIGATION METER REPAIRS & REPLACEMENTS	30,000	30,000
1-2-600-662	WATER QUALITY TESTING	60,000	60,000
1-2-600-664	CROSS CONNECTION CONTROL PROGRAM	17,500	17,500
1-2-600-665	WD - CATHODIC PROTECTION	20,000	10,000
1-2-600-666	POWER - STATIONS/INTAKE/WELLS	225,000	210,000
1-2-600-667	TELEPHONE - STATIONS/INTAKE	2,500	5,000
1-2-600-668	STATIONS - REPAIRS/PARTS/MTNC	400,000	400,000
1-2-600-669	HYDRANT REPAIRS	25,000	25,000
1-2-600-670	FLUSHING	40,000	35,000
1-2-600-671	AIR VALVE REPAIRS & MAINTENANCE	50,000	35,000
1-2-600-672	CHLORINE - WELLS/STNS	150,000	85,000
1-2-600-674	UPSTREAM WORKS LABOUR, REPAIRS & EQUIP.	150,000	100,000
1-2-600-676	STANDBY DUTIES - DISTRIBUTION	67,250	65,000
1-2-600-680	UTILITY EXPENSES - SHOP	27,500	27,500
1-2-600-682	SHOP SUPPLIES, TOOLS & EQUIPMENT	35,000	35,000
1-2-600-685	SECURITY BLDG & EQUIPMENT	10,000	7,500
1-2-600-686	HEAVY EQUIPMENT - REP & MTNC	75,000	75,000
1-2-600-688	LIGHT TRUCKS - REP & MTNC	55,000	55,000
1-2-600-692	SMALL ENGINES - REP & MTNC	15,000	15,000
1-2-600-694	FUEL - VEH/HEAVY (Gas/Diesel/Propane)	125,000	125,000
1-2-600-696	SHOP & YARD WORK - MISC.	90,000	121,000
1-2-600-698	GRASS/WEEED/SNOW REMOVAL	20,000	20,000
1-2-600-700	HYDRANT MAINTENANCE COSTS	25,000	25,000
1-2-600-702	METER RE & RE - MF & COMM	45,000	45,000
1-2-600-708	UPSTREAM WORKS - MISSION CREEK	10,000	10,000
1-2-610-600	SALARIES - OFFICE	395,000	395,000
1-2-610-602	TRAINING & EDUCATION (OFFICE)	6,000	6,000
1-2-610-604	MEETINGS/CONFERENCES	12,500	12,500
1-2-610-609	LEGAL SERVICES & APPRAISAL FEES	10,000	10,000
1-2-610-611	EMPLOYEE BENEFITS - EI & CPP	118,500	113,000
1-2-610-613	EMPLOYEE BENEFITS - MISC.	8,500	8,500
1-2-610-616	EMPLOYER HEALTH TAX	40,750	39,750
1-2-610-617	EMPLOYEE GROUP BENEFITS PLAN	125,000	111,000
1-2-610-620	MPP EMPLOYER PORTION	155,000	149,500
1-2-610-625	OFFICE SUPPLIES - STATIONARY	17,500	15,000
1-2-610-627	COMPUTER MNTC & SOFTWARE SUPPORT	40,000	40,000
1-2-610-629	PHOTOCOPIER, PRINTER INK & SHREDDING	12,000	12,000
1-2-610-631	ADVERTISING & NEWSLETTERS	12,000	12,000
1-2-610-632	POSTAGE	35,000	35,000
1-2-610-633	OFFICE EQUIPMENT MNTC/RENTAL	3,500	3,500

Black Mountain Irrigation District
Provisional Budget Report



Account Code : 1-1-500-500
 To 1-2-640-661
 Fiscal Year : 2024

Account Code	Account Description	2024 Budget Values	2023 Budget Values
1-2-610-635	OTHER OFFICE EXPENSE	20,000	20,000
1-2-610-637	AUDIT FEES	37,500	35,500
1-2-610-641	TRUSTEES FEES	95,000	95,000
1-2-610-645	JANITORIAL CLEANING & SUPPLIES	12,000	12,500
1-2-610-647	OFFICE BLDG MTNC & SECURITY	7,500	7,500
1-2-610-649	TELEPHONE, INTERNET	6,000	7,500
1-2-610-651	ELECTRICITY & NATURAL GAS	9,000	9,000
1-2-610-653	WATER & SEWER	1,500	1,500
1-2-610-654	HISTORY 100 YRS - BOOK & EVENTS	25,000	25,000
1-2-620-655	BANK SERVICE/INTEREST CHARGES	12,500	12,500
1-2-620-660	RBC UV LOAN INT & BA FEES	160,250	175,000
1-2-630-657	PURCHASES OF ASSETS UNDER \$25,000	30,000	35,000
1-2-630-664	RBC UV LOAN PMTS ON PRINCIPAL	312,000	303,000
1-2-640-657	TCA - VEHICLE/EQUIP PURCHASES	60,000	160,000
1-2-640-659	CONTRIBUTION TO EQUIP. REPL. RESERVE	190,000	90,000
Total EXPENSES		6,540,250	6,129,750
Total GENERAL OPERATING FUND		-1,588,000	-1,449,250



**BLACK MOUNTAIN IRRIGATION DISTRICT
2024 TRUSTEES LIST**

	NAME AND ADDRESS	PHONE NUMBER(S)	YEAR ELECTED (*)	TERM (**)	TERM EXPIRY (***)
1	Colin Day	Business:	2021	3 Years	2024
	4510 Crawford Road	Residence: 250-548-3355			
	Kelowna, BC V4V 2C7	Cell: 250-808-8548			
2	Allen Kirschner	Business:	2023	3 Years	2026
	1563 Montenegro Rd	Residence: 250-451-9162			
	Kelowna, BC V1P 1R3	Cell: 250-859-3510			
3	Gerry Zimmermann	Business:	2022	3 Years	2025
	2602 Walburn Road	Residence: 250-765-7269			
	Kelowna, BC V1P 1A8	Cell: 250-575-8827			
4	Sukhpaul Bal	Business:	2021	3 Years	2024
	1795 McCurdy Road East	Residence:			
	Kelowna, BC V1P 1B5	Cell: 250-868-7082			
5	David Geen	Business:	2023	2 Years**	2025
	2975 Gallagher Rd	Residence:			
	Kelowna, BC V1P 1H1	Cell: 250-878-3025			

* Year that election was held (Regular Annual Election or By-Election)

** Generally 3 years except for Trustees elected to fill vacancies, then it would be for balance of term remaining in the original position.

*** At the Regular Annual Election in the third year.

Chairperson: Trustee # __ is serving as chairperson for 2024

Administrator: Robert Hrasko
Name

(250) 765-5169
Bus. Phone

(250) 212-3266
(Cell)

**Improvement District
Correspondence Address:**

285 Gray Road
Kelowna, BC V1X 1W8

Improvement District FAX: (250) 765-0277
(if applicable)

Improvement District E-mail: info@bmid.ca



Office: (250) 765-5169
Fax: (250) 765-0277
www.bmid.ca



BMID File No.: 235

NOMINATION FORM

WE HEREBY NOMINATE: COLIN DAY

for the office of **TRUSTEE of Black Mountain Irrigation District.**

MOVED BY: GERRY ZIMMERMAN [Signature]
Name Signature

SECONDED: ALLEN KIRSCHNER [Signature]
Name Signature

IN ACCORDANCE WITH THE LETTERS PATENT OF BLACK MOUNTAIN IRRIGATION DISTRICT:

Every person who is a Canadian Citizen and is eighteen years old or older and is an owner or the agent of a corporation that is the owner of land in respect of which taxes are levied under the last registered tax bylaw of the District, and is entitled to be registered as a voter under the *Province of BC Elections Act*.

I HAVE READ THE ABOVE AND DO HEREBY DECLARE THAT I AM QUALIFIED AS AFORESAID TO BE A CANDIDATE FOR TRUSTEE OF BLACK MOUNTAIN IRRIGATION DISTRICT AND CONSENT TO THE ABOVE NOMINATION.

[Signature]
Signature

Apr 2, 2024
Date

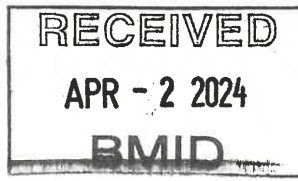
Retired
Occupation

250-808-8548
Phone Number

colinday288@gmail.com
Email Address



Office: (250) 765-5169
Fax: (250) 765-0277
www.bmid.ca



B MID File No.: 235

NOMINATION FORM

WE HEREBY NOMINATE: SUKHPAUL BAL

for the office of **TRUSTEE** of **Black Mountain Irrigation District**.

MOVED BY: DAVID GEEN
Name

[Signature]
Signature

SECONDED: GERRY ZIMMERMAN
Name

[Signature]
Signature

IN ACCORDANCE WITH THE LETTERS PATENT OF BLACK MOUNTAIN IRRIGATION DISTRICT:

Every person who is a Canadian Citizen and is eighteen years old or older and is an owner or the agent of a corporation that is the owner of land in respect of which taxes are levied under the last registered tax bylaw of the District, and is entitled to be registered as a voter under the *Province of BC Elections Act*.

I HAVE READ THE ABOVE AND DO HEREBY DECLARE THAT I AM QUALIFIED AS AFORESAID TO BE A CANDIDATE FOR TRUSTEE OF BLACK MOUNTAIN IRRIGATION DISTRICT AND CONSENT TO THE ABOVE NOMINATION.

[Signature]
Signature

Apr 2, 2024
Date

Farmer
Occupation

250 868-7082
Phone Number

sukhpaul.bal@gmail.com.
Email Address



Office: (250) 765-5169
Fax: (250) 765-0277
www.bmid.ca

File No 235

2024 ELECTION REPORT

NOTICE OF ELECTION (2024)

(as published on March 28, 2024):

The terms of office for Trustees, Colin Day and Sukhpaul Bal, expire in 2024. Nominations for these positions will be open from 8:00 am on **April 2, 2024** until 3:30 pm on **April 12, 2024**.

If an Election is required, voting will take place on **Tuesday, April 23, 2024** between the hours of 10:00 am and 6:00 pm at the BMID office. An Advance Poll is available between 12:00 pm and 4:00 pm on **Tuesday, April 16, 2024**.

ELECTION RESULTS:

Nominations were received during the specified period for Mr. Day and Mr. Bal only, with no others received. Subsequently, both Colin Day and Sukhpaul Bal were re-elected by acclamation, each for an additional three year term.

NOTICE OF BY-ELECTION (2023)

(published on April 14, 2023, after AGM held April 12, 2023):

Due to the passing of BMID Trustee, Al Horning, there was one (1) Board of Trustee vacancy to be filled. The vacancy was for a two (2) year term as Mr. Horning had served the first year of the 3-year term.

Nominations for this position were open from 8:00 am on Monday, **April 17, 2023** until 3:30 pm on Friday, **April 28, 2023**.

Voting took place at the BMID Office, at 285 Gray Road, Kelowna, on **Tuesday, May 9, 2023** with an Advance Poll held on **Tuesday, May 2, 2023**.

BY-ELECTION RESULTS:

1. **GEEN, David** – 29 votes (ELECTED)
2. **IVENS, Debbie** – 12 votes

David Geen was duly elected as Trustee for a two year term, until 2025.

Respectfully submitted,

BLACK MOUNTAIN IRRIGATION DISTRICT

Linda O'Neil
Deputy Returning Officer



Trustees' and Chairman's Remuneration

AGM for Year Ended:

2019	Meetings per diem increased from \$400 to \$425 Chairman's stipend remains at \$1,000/month
2020	Meetings per diem increased from \$425 to \$435 Chairman's stipend increased from \$1,000 to \$1,025/month
2021	Meetings per diem increased from \$435 to \$455 Chairman's stipend increased from \$1,025 to \$1,075/month
2022	Meetings per diem increased from \$455 to \$485 Chairman's stipend increased from \$1,075 to \$1,140/month

For information:

The last two Consumer Price Index Reports (BC) show the 'All Items' category at 3.0% increase in inflation for January 2024, and 2.6% for February 2024. Staff recommend that honorariums keep up with inflation.

Options (rounding applied):

3% - Trustees: \$485.00 would increase to \$500.00 per diem (or 2.6% is \$497.00)

3% - Chair: \$1,140.00 would increase to \$1,175.00 monthly (or 2.6% is \$1,170.00)

Respectfully submitted,

Linda O'Neil
Administrative Treasurer