



Public Works Association of British Columbia Annual General Meeting Agenda November 22, 2023 @ 12:00 pm

Via Zoom

<https://us06web.zoom.us/j/88900833860?pwd=cOkvo6nZD8ZlInswzc7OFaAHA5nMpQj.1>

Meeting ID: 889 0083 3860

Passcode: 975707

AGENDA

- 1) Confirmation that Annual General Meeting Package was sent to members on November 8, 2023, via E-Mail and posted via Social Media.
- 2) Call the meeting to order.
 - a) Chaired by Meryl Ditchburn Heinz, President
- 3) Confirm Quorum
 - a) 5% of membership (Quorum is 14 members in good standing, of which no more than half to be Board Members to reach quorum)

263 members in good standing on the October 30, 2023, list as provided by APWA.
- 4) Approve the agenda as presented.
 - i) **MOTION:** Motion to approve the agenda as presented
- 5) Approve the minutes from the previous Annual General Meeting held November 23, 2022, via Zoom
 - i) **MOTION:** Motion to approve the minutes from the previous Annual General Meeting held November 23, 2022, via Zoom.
- 6) Financial Report (Alexander Christensen)
 - a) Draft financial statements of the Society for the fiscal year ending June 30, 2023, and the Auditor's Report for fiscal year ending June 30, 2022.
 - i) **MOTION:** To accept the financial report as presented.
 - b) Appoint an auditor.
 - i) **MOTION:** To appoint Brian Tipper Ltd as auditors to perform a financial review of PWABC's finances for Year Ending June 30, 2024.



Public Works Association of British Columbia Annual General Meeting Agenda November 22, 2023 @ 12:00 pm

- 7) Report on Chapter Activities
 - a) Membership Update (Taryn S)
 - b) Conference Report (Meryl H)
 - c) Marketing and Social Media (Ryan A)
 - d) Training and Education (Devon A)
 - e) Awards (Jason A)
- 8) Elections and Appointment of Directors
 - a) Report on Board for 2023
 - i) 2023 Executive Board Members: Chris Anderson (Past President), Meryl Heinz (President), Taryn Scollard (President Elect), Alexander Christensen (Treasurer/Secretary)
 - ii) Members at Large: Ryan Adams, Dylan Myers, David Best, Jason Adair, Kam So, Mafe Pinzon, Devon Aaroe & Pat Miller (also Acting Executive Director)
 - iii) Open Board Positions:
 - (1) **MOTION** — Moved by Chris Anderson, Seconded by Scott Lamont for Nomination Committee for 2023 to fill 2 empty board positions with the following candidates,
 - (a) Matt Brown at the City of Surrey
 - (b) Jatin Chhibba of Langley Concrete Group
 - (2) Call for nominations from the floor.
 - (3) Voting Results (*if required see poll*)
- 9) Bylaw Update and Review Committee
 - i) No proposed changed to the Bylaws.
- 10) Procedure to award \$100 Gift Certificate for attending AGM.
 - i) Please ensure your name is listed as an attendee and please add all the names of who may be attending the meeting with you in the Chat.
- 11) New Business from the Floor
- 12) **MOTION** to terminate the meeting.

Public Works Association of BC
Profit & Loss Prev Year Comparison
July 2022 through June 2023

	<u>Jul '22 - Jun 23</u>	<u>Jul '21 - Jun 22</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
404 · Registration Fee - Educational	34,384.00	12,051.00	22,333.00	185.32%
405-'18 · Registration Fees-Social Events	0.00	12,058.20	-12,058.20	-100.0%
410 · Exhibit space sales for events	6,006.93	3,712.50	2,294.43	61.8%
433 · Internet Advertising	8,150.00	13,992.04	-5,842.04	-41.75%
435 · CPWA/APWA Membership Dues	14,766.60	13,835.31	931.29	6.73%
460 · Interest Income	69.85	25.49	44.36	174.03%
490 · Sponsorships	0.00	16,410.00	-16,410.00	-100.0%
497 · Foreign exchange gain/loss	2,637.65	8.74	2,628.91	30,079.06%
Total Income	<u>66,015.03</u>	<u>72,093.28</u>	<u>-6,078.25</u>	<u>-8.43%</u>
Gross Profit	66,015.03	72,093.28	-6,078.25	-8.43%
Expense				
552 · Delegate Travel	4,257.27	5,449.01	-1,191.74	-21.87%
555 · Business Travel Reimbursement	11,740.45	6,602.49	5,137.96	77.82%
575 · Insurance	849.53	1,730.79	-881.26	-50.92%
600 · Facility Costs	17,970.50	1,875.00	16,095.50	858.43%
605 · Audio Visual/phone/office renta	0.00	6,084.74	-6,084.74	-100.0%
615 · Food & beverage	1,236.48	728.05	508.43	69.83%
620 · Transportation	299.43	0.00	299.43	100.0%
670 · Professional consultants				
Executive Director	7,500.00	0.00	7,500.00	100.0%
670 · Professional consultants - Other	5,569.05	5,973.83	-404.78	-6.78%
Total 670 · Professional consultants	<u>13,069.05</u>	<u>5,973.83</u>	<u>7,095.22</u>	<u>118.77%</u>
675 · Speakers/Trainers	550.00	4,964.29	-4,414.29	-88.92%
700 · Office Supplies	791.14	32.66	758.48	2,322.35%
705 · Dues/Subscriptions	162.28	6,607.20	-6,444.92	-97.54%
735 · Flowers/gifts/bequests	120.00	984.25	-864.25	-87.81%
800 · Bad Debt	0.00	10,356.91	-10,356.91	-100.0%
821 · Advertising	8,837.07	2,358.85	6,478.22	274.64%
837 · Printing & production-Education	0.00	268.84	-268.84	-100.0%
840 · Curriculum	4,275.00	0.00	4,275.00	100.0%
861 · Awards/Door Prizes/Drawings	952.33	0.00	952.33	100.0%
890 · Bank Service Charges				
Operations	86.35	0.00	86.35	100.0%
890 · Bank Service Charges - Other	1,333.82	1,111.33	222.49	20.02%
Total 890 · Bank Service Charges	<u>1,420.17</u>	<u>1,111.33</u>	<u>308.84</u>	<u>27.79%</u>
895 · Depreciation/Amoritzation	0.00	205.00	-205.00	-100.0%
Total Expense	<u>66,530.70</u>	<u>55,333.24</u>	<u>11,197.46</u>	<u>20.24%</u>
Net Ordinary Income	<u>-515.67</u>	<u>16,760.04</u>	<u>-17,275.71</u>	<u>-103.08%</u>
Net Income	<u><u>-515.67</u></u>	<u><u>16,760.04</u></u>	<u><u>-17,275.71</u></u>	<u><u>-103.08%</u></u>

PUBLIC WORKS ASSOCIATION OF BC
FINANCIAL STATEMENTS
(UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2022

	PAGE
REVIEW ENGAGEMENT REPORT	1
STATEMENT OF FINANCIAL POSITION	2
STATEMENT OF OPERATIONS AND SURPLUS	3
STATEMENT OF CASH FLOWS	4
NOTES TO THE FINANCIAL STATEMENTS	5 - 6

INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To The Members of Public Works Association of BC

I have reviewed the accompanying financial statements of Public Works Association of BC that comprise the statement of financial position as at June 30, 2022 and the statements of receipts and disbursements surplus and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting standards for private enterprises in Canada, 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.

Practitioner's Responsibility

My responsibility is to express a conclusion on the accompanying financial statements based on my review. I conducted my review in accordance with Canadian generally accepted standards for review engagements, which requires me to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, I do not express an audit opinion on these financial statements.

Conclusion

Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of Public Works Association of BC as at June 30, 2022 and the results of its operations and its cash flows for the year then ended in accordance with accounting standards for private enterprises in Canada.



CHARTERED PROFESSIONAL ACCOUNTANT

November 2, 2022

Vancouver, BC

PUBLIC WORKS ASSOCIATION OF BC
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022

(UNAUDITED)

	2022	2021
	\$	\$
ASSETS		
CURRENT ASSETS		
Cash	62,752	34,943
Term deposits	15,386	15,361
Accounts receivable	-	8,710
Prepaid expenses	813	16,964
	78,951	75,978
EQUIPMENT (Note 3)	821	1,026
	79,772	77,004
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	1,790	8,159
Unearned receipts	-	7,623
	1,790	15,782
NET ASSETS		
SURPLUS	77,982	61,222
	79,772	77,004

APPROVED BY THE BOARD OF DIRECTORS

PRESIDENT: _____

TREASURER: _____

(The accompanying notes form an integral part of these financial statements)

PUBLIC WORKS ASSOCIATION OF BC

**STATEMENT OF OPERATIONS AND SURPLUS
FOR THE YEAR ENDED JUNE 30, 2022**

(UNAUDITED)

	2022	2021
	\$	\$
RECEIPTS		
Registration fees	24,109	-
Exhibit space rentals	3,713	-
Sponsorship	16,410	-
Membership fees and stipends	13,835	16,186
Other revenue	14,026	3,650
	72,093	19,836
DISBURSEMENTS		
Advertising and promotion	3,612	-
Bad debts	10,357	-
Bank charges	1,111	272
Amortization	205	256
Dues and memberships	6,607	146
Equipment rental	6,085	-
Event costs	6,177	1,041
Insurance	1,731	2,724
Office	1,908	8,927
Professional fees	5,974	11,267
Speakers and trainers	4,964	-
Travel	6,602	-
	55,333	24,633
OPERATING SURPLUS (DEFECIT) FOR THE YEAR	16,760	(4,797)
SURPLUS, beginning of year	61,222	66,019
SURPLUS, end of year	77,982	61,222

(The accompanying notes form an integral part of these financial statements)

PUBLIC WORKS ASSOCIATION OF BC

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022**

(UNAUDITED)

	2022	2021
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from registration fees	25,196	1,299
Cash received from exhibit space sales	3,713	-
Cash received from sponsorship	16,410	-
Cash received from membership fees and stipends	13,835	7,476
Cash received from other activities	14,026	3,650
Cash paid for materials and services	(45,346)	(52,318)
INCREASE (DECREASE) IN CASH	27,834	(39,893)
CASH beginning of year	50,304	90,197
CASH end of year	78,138	50,304
CASH, CONSISTS OF		
Cash	62,752	34,943
Term deposits	15,386	15,361
	78,138	50,304

(The accompanying notes form an integral part of these financial statements)

PUBLIC WORKS ASSOCIATION OF BC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

(UNAUDITED)

1. NATURE OF OPERATIONS

Public Works Association of BC is a non-profit society registered in BC. It is affiliated with the Canadian Public Works Association and is a chapter of the American Public Works Association.

The Association represents individuals working for municipalities, utility companies, and engineering consulting firms by providing opportunities for mutual support, education, and professional development.

2. SIGNIFICANT ACCOUNTING POLICIES

The Association follows Canadian accounting standards for not-for-profit organizations in Canada (ASNPO) in preparing its financial statements. The significant accounting policies used are as follows:

FINANCIAL INSTRUMENTS

The financial instruments of the association consist of cash, short-term deposits, accounts receivable and accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that the association is not exposed to significant currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values, unless otherwise noted.

MEASUREMENT UNCERTAINTY

The preparation of the financial statements in conformity with ASNPO 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 Statement of Financial Position and the reported amounts of receipts and disbursements during the reporting period. These estimates are reviewed periodically and as adjustments become necessary, they are reported in operations in the period in which they become known.

RECEIPT RECOGNITION

These financial statements have been prepared on the basis of accrual accounting. Receipts are recorded in the year in which they were assessed or earned and disbursements are recorded in the year in which they became an obligation of the Association.

PUBLIC WORKS ASSOCIATION OF BC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

(UNAUDITED)

CAPITAL ASSETS

Capital assets are recorded at cost with depreciation and amortization provided as follows:

	<u>Rate</u>	<u>Method</u>
Equipment	20 %	Declining balance

In the year of acquisition only one-half the normal rate is applied.

3. EQUIPMENT

	COST	ACCUMULATED AMORTIZATION	NET BOOK VALUE 2022	2021
	\$	\$	\$	\$
Equipment	1,424	603	821	1,026

4. RELATED PARTY TRANSACTION

During the year, the company received membership fees and stipends for travel of \$13,835 (2021 - \$16,186) from the American Public Workers Association (APWA). The Association is a chapter of APWA.