



REGULAR BOARD MEETING
Open Meeting Agenda

Date: January 22, 2025
Time: 6:00 p.m.
Location: Hybrid Meeting (In-person and remote attendance)
Castlegar & District Community Complex - Monashee Room

Join by Video:

<https://rdck-bc-ca.zoom.us/j/92552748566?pwd=Wxv0pyVwN6b1QknuGNqRcLbzxd26dz.1>

Join by phone:

• 833 958 1164 Canada Toll-free

Meeting number (access code): 925 5274 8566

Meeting password: 174991

Proceedings are open to the public.

1. CALL TO ORDER & WELCOME

Stuart Horn, Secretary/Treasurer, will assume the chair at _____ pm.

2. ELECTION

2.1 ELECTION OF BOARD CHAIR

Call for Nominations (3 Times)

Opportunity for Candidates to Address the Board

Two minutes per address.

Vote by Secret Ballot (in accordance with Electronic Voting in Section 5 of the WKBRHD Procedures Bylaw)

Declaration of Elected or Acclaimed Board Chair

Destroy Ballots

RECOMMENDATION

(ALL VOTE)

That the emails sent for the election of the West Kootenay-Boundary Regional Hospital District Board Chair be permanently deleted.

**2.2 ELECTION OF ACTING CHAIR
Call for Nominations (3 Times)**

Opportunity for Candidates to Address the Board

Two minutes per address.

Vote by Secret Ballot (in accordance with Electronic Voting in Section 5 of the WKBRHD Procedures Bylaw)

Declaration of Elected or Acclaimed Acting Chair

Destroy Ballots

RECOMMENDATION

(ALL VOTE)

That the emails sent for the election of the West Kootenay-Boundary Regional Hospital District Board Acting Chair be permanently deleted.

3. CHAIR'S ADDRESS

4. ACTING CHAIR'S ADDRESS

5. COMMENCEMENT OF BOARD MEETING

The WKBRHD Board Chair assumes the chair.

5.1 TRADITIONAL LANDS ACKNOWLEDGEMENT STATEMENT

We acknowledge and respect the Indigenous peoples within whose traditional lands we are meeting today.

5.2 ADOPTION OF THE AGENDA

RECOMMENDATION

That the agenda for the January 22, 2025 Board meeting be adopted as circulated.

5.3 ADOPTION OF THE MINUTES

RECOMMENDATION

The minutes from the June 26, 2024 Board meeting be adopted as circulated.

6. WKBRHD APPOINTMENTS

6.1 Appointment of Directors

RECOMMENDATION

That the following Regional District Directors/Alternate Directors be appointed as **Directors** of the West Kootenay-Boundary Regional Hospital District for 2025:

Regional District of Central Kootenay

Garry Jackman, Electoral Area A
Aimee Watson, Electoral Area D
Cheryl Graham, Electoral Area E
Tom Newell, Electoral Area F
Hans Cunningham, Electoral Area G
Walter Popoff, Electoral Area H
Andy Davidoff, Electoral Area I
Henny Hanegraaf, Electoral Area J
Teresa Weatherhead, Electoral Area K
Brian Bogle, City of Castlegar
Suzan Hewat, Village of Kaslo
Aidan McLaren-Caux, Village of Nakusp
Keith Page, City of Nelson
Leonard Casley, Village of New Denver
Diana Lockwood, Village of Salmo
Leah Main, Village of Silverton
Ezra Buller, Village of Slocan

Regional District of Kootenay Boundary

Ali Grieve, Electoral Area A
Linda Worley, Electoral Area B
Grace McGregor, Electoral Area C
Linda Kay Wiese, Electoral Area D
Sharen Gibbs, Electoral Area E
Bill Wenman, Village of Fruitvale
Everett Baker, City of Grand Forks
CJ Rhodes, City of Greenwood
Judy Willsey, Village of Midway
Don Berriault, Village of Montrose
Jeff Weaver, City of Rossland
Terry Martin, City of Trail
Frank Marino, Village of Warfield

6.2 Appointment of Alternate Directors

RECOMMENDATION

That the following Regional District Alternate Directors/Directors be appointed as **Alternate Directors** of the West Kootenay-Boundary Regional Hospital District for 2025:

Regional District of Central Kootenay

Gina Medhurst, Area A
Victoria McAllister, Area D
Josh Smienk, Area E
Eric White Area F
Isabelle Herzig, Area G
Amanda Verigin, Area H
Andy Ozeroff, Area I
Rick Smith, Area J
Paul Peterson, Area K
Maria McFaddin, City of Castlegar
Robert Lang, Village of Kaslo
Tom Zeleznik, Village of Nakusp
Rik Logtenberg, City of Nelson
John Fyke, Village of New Denver
Jennifer Lins, Village of Salmo
Clarence Denbok, Village of Silverton
Jessica Lunn, Village of Slocan

Regional District of Kootenay Boundary

Kirby Epp, Area A
Bill Edwards, Area B
Annie Rioux, Area C
Mona Mattai, Area D
Grant Harfman Area E
Steve Morissette, Village of Fruitvale
Rod Zielinski, City of Grand Forks
Gerry Shaw, City of Greenwood
Richard Dunsdon, Village of Midway
Mike Walsh, Village of Montrose
Andy Morel, City of Rossland
Colleen Jones, City of Trail
Ray Masleck, Village of Warfield

6.3 Appointment of the Executive Committee

Note: If an Executive Committee election occurs, the same election procedures used for Chair and Acting Chair will apply.

RECOMMENDATION

That the following Directors, in addition to the Chair and Acting Chair, are hereby appointed to the Executive Committee of the West Kootenay-Boundary Regional Hospital Board for 2025:

Arrow Lakes/Slocan/Castlegar/Nakusp: _____
Kootenay (Kaslo/Nelson/Salmo): _____
Boundary: _____
Greater Trail: _____

7 DELEGATIONS

INTERIOR HEALTH AUTHORITY

Todd Mastel, Interim Corporate Director, Financial Services

Lannon DeBest, Executive Director, Clinical Operations – Kootenay Boundary

7.1 INTERIOR HEALTH 2025/26 CAPITAL FUNDING REQUEST

The presentation dated January 22, 2025 from Todd Mastel, Corporate Director Business Operations and Lannon De Best, Executive Director, Clinical Operations Kootenay Boundary, re: Interior Health 2025/26 Capital Funding Request, has been received.

7.2 CLINICAL OPERATIONAL UPDATE

Lannon DeBest will provide a verbal update to the Board regarding clinical operations.

8 BUSINESS ARISING OUT OF THE MINUTES

8.1 BYLAW NO. 421

(Magnetic Resonance Imaging Expansion Project - KBRH)

RECOMMENDATION

West Kootenay-Boundary Regional Hospital District Capital Expenditure Bylaw No. 421, 2025 is hereby read the FIRST, SECOND and THIRD time.

RECOMMENDATION

West Kootenay-Boundary Regional Hospital District Capital Expenditure Bylaw No. 421, 2025 is hereby ADOPTED and the Chair and the Secretary are authorized to sign same.

9 NEW BUSINESS

9.1 CHAIR'S REPORT

The Chair's Report from 2024 WKBRHD Board Chair Hewat, has been received.

9.2 INTERIOR HEALTH CAPITAL FUNDING REQUEST FOR 2025/26 FISCAL YEAR

The letter dated December 16, 2024 from Sylvia Weir, VP & Chief Financial Officer, Interior Health Authority, has been received.

RECOMMENDATION

That the WKBRHD consider funding each of the items in the Interior Health Authority's 2025 funding request and that staff be directed to prepare the necessary bylaws for Board review and decision at the March 26, 2025 Board meeting.

9.3 SMALL CAPITAL BUDGET

Director Hewat requested a discussion regarding the Small Capital budget and Local Government representative's role in order to be included in the discussions of the priorities for Health Facilities in their areas.

9.4 WKBRHD ACCOUNTS PAYABLE SUMMARY

The WKBRHD Accounts Payable Summary report prepared by the RDCK Finance Department for June – December 2024, has been received.

9.5 FOR INFORMATION: 2024 UBCM PROVINCIAL MEETING SUMMARY NOTES

The Report dated October 7, 2024 from Mike Morrison, Deputy-Secretary, re: 2024 UBCM Provincial Meeting Summary Notes, has been received for information.

9.6 FOR INFORMATION: 2023-24 GLOBAL GRANTS SUMMARY

The letter dated July 15, 2024 from Cindy Rephin, Executive Director Capital Finance & Controller, has been received for information.

9.7 FOR INFORMATION: 2023 WKBRHD AUDITED FINANCIAL STATEMENTS

The 2023 WKBRHD Financial Statements dated year ended December 31, 2023, has been received for information. In accordance with Section 16.1 of the *Hospital District Act*, the WKBRHD Board passed the following resolution to approve the 2023 WKBRHD Financial Statements by email vote in December 2024:

THAT the audited financial statements for the West Kootenay Boundary Regional Hospital District for the year ended December 31, 2023 be approved.

9.8 INVITATION - MINISTER OF HEALTH JOSIE OSBORNE, MLA BRITTNY ANDERSON AND MLA STEVE MORISSETTE

Director Hewat requested a discussion regarding sending Minister of Health Josie Osborne, MLA Brittny Anderson and MLA Steve Morissette an invitation to attend a WKBRHD Board meeting.

9.9 2025 WKBRHD BOARD MEETINGS

RECOMMENDATION

At the request of Regional District of Kootenay Boundary, staff are proposing moving the June 25, 2025 meeting date an alternate date due to a scheduling conflict.

That the 2025 WKBHRD Board meeting dates be set as follows:

- Wednesday January 22,
- Wednesday March 26,
- Looking for alternate date for Wednesday, June 25, and
- Wednesday October 22.

10 QUESTIONS PERIOD FOR PUBLIC & MEDIA

The Chair will call for questions from the public and members of the media.

11 IN CAMERA

**11.1 MEETING CLOSED TO THE PUBLIC
RECOMMENDATION**

In the opinion of the Board and, in accordance with Section 90 of the *Community Charter* the public interest so requires that persons other than DIRECTORS, ALTERNATE DIRECTORS, DELEGATIONS AND STAFF be excluded from the meeting;

AND FURTHER, in accordance with Section 90 of the Community Charter, the meeting is to be closed on the basis(es) identified in the following Subsections:

90 (1) A part of a council meeting may be closed to the public if the subject matter being considered relates to or is one or more of the following:

(m) a matter that, under another enactment, is such that the public may be excluded from the meeting;

**11.2 RECESS OF OPEN MEETING
RECOMMENDATION**

The Open Meeting be recessed in order to conduct the Closed In Camera meeting.

**12 ADJOURNMENT
RECOMMENDATION**

That the meeting adjourn at _____ p.m.



REGULAR BOARD MEETING
Open Meeting Minutes

The **third** regular meeting of the Board of the West Kootenay-Boundary Regional Hospital District for the year 2024 was held on Wednesday, June 26 at 6:00 p.m. through a hybrid meeting model.

Quorum was maintained for the duration of the meeting.

ELECTED OFFICIALS PRESENT:

Chair S. Hewat	RDCK Village of Kaslo	In-Person
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(RDCK)

Director G. Jackman	Area A	In-Person
Director A. Watson	Area D	
Alternate Director J. Smienk	Area E	In-Person
Director W. Popoff	Area H	
Director A. Davidoff	Area I	
Director T. Weatherhead	Area K	
Director B. Bogle	City of Castlegar	
Director A. McLaren-Caux	Village of Nakusp	
Director K. Page	City of Nelson	
Director D. Lockwood	Village of Salmo	
Director L. Main	Village of Silverton	
Director E. Buller	Village of Slocan	

(RDKB)

Director A. Grieve	Area A	
Director G. McGregor	Area C	
Director L. Wiese	Area D	
Director S. Gibbs	Area E	In-Person
Director B. Wenman	Village of Fruitvale	
Director J. Willsey	Village of Greenwood	
Director D. Berriault	Village of Montrose	
Alternate J. Willsey	Village of Midway	
Director J. Weaver	City of Rossland	
Director T. Martin	City of Trail	
Director F. Marino	Village of Warfield	

ELECTED DIRECTORS ABSENT:

Director C. Graham	RDCK Area E
Director T. Newell	RDCK Area F
Director H. Cunningham	RDCK Area H
Director L. Casley	RDCK Village of New Denver
Director L. Worley	RDCKB Area B
Director E. Baker	RDCKB City of Grand Forks
Director R. Dunsdon	RDCK Village of Midway

STAFF PRESENT

S. Horn	Chief Administrative Officer
C. Hopkyns	Meeting Coordinator

INTERIOR HEALTH

L. De Best	Executive Director, Clinical Operations – Kootenay
T. Mastel	Corporate Director, Business Operations

Join by Video:

<https://rdck-bcca.zoom.us/j/97357212374?pwd=ra6KUFzQRWdvZ28aP0Zn2RfoUG4bA.1&from=addon>

Join by phone:

+1 778 907 2071 Canada
833 958 1164 Canada Toll-free

Meeting number (access code): 973 5721 2374

Meeting password: 946781

In-person Location:

RDCK Board Room, 202 Lakeside Drive, Nelson, B.C.

Proceedings are open to the public.

1. CALL TO ORDER & WELCOME

Chair Hewat called the meeting to order at 6:00 p.m.

2. TRADITIONAL LANDS ACKNOWLEDGEMENT STATEMENT

We acknowledge and respect the indigenous peoples within whose traditional lands we are meeting today.

3. ADOPTION OF THE AGENDA

Moved, seconded
And Resolved:

Carried

4. ADOPTION OF THE MINUTES

4.1 WKBRHD BOARD MEETING MINUTES – MARCH 27, 2024

Moved, seconded

And Resolved:

48/24

That the minutes from the March 27, 2024 WKBRHD Board meeting be adopted as circulated.

Carried

4.2 WKBRHD EXECUTIVE MEETING MINUTES – JUNE 17, 2024

The minutes from the June 17, 2024 WKBRHD Executive Committee meeting has been received.

5. DELEGATIONS

INTERIOR HEALTH AUTHORITY

Todd Mastel, Interim Corporate Director, Financial Services

Lannon De Best, Executive Director, Clinical Operations – Kootenay Boundary

5.1 CAPITAL FUNDING REQUEST FOR KOOTENAY BOUNDARY REGIONAL HOSPITAL (KBRH) MAGNETIC RESONANCE IMAGING (MRI) EXPANSION PROJECT

Todd Mastel provided an overview to the Board regarding the capital funding request for Kootenay Boundary Regional Hospital (KBRH) Magnetic Resonance Imaging (MRI) Expansion Project.

He provided background, sharing the following:

- The funding request is for replacement of the mobile MRI with permanent MRI at KBRH.
- The current mobile MRI is approaching end of life, a new mobile MRI will be purchased to replace the mobile unit until the permanent MRI is ready. This mobile will then be used in other areas of Interior Health once the permanent MRI is in place.
- Review of building expansion for the new MRI suite/services and basement for mechanical systems.
- Review of the upgrades to the KBH parking areas for patients and staff

Todd reviewed the project objectives, site plan and floor plan of the MRI project. The project deadlines, with design start of August 2024 and target completion of June 2028. Interior Health is asking for WKBRHD for contribution request of \$14.4 M.

Todd and Lannon answered the Boards questions.

Director Davidoff joined the meeting at 6:23 p.m.

5.2 CLINICAL OPERATIONS UPDATE

Lannon De Best provided a verbal update to the Board regarding clinical operations.

1. IH work regarding extreme weather – this provincially driven activity ensures communities have plans in place for extreme heat and cold.
2. IH work regarding wildfire preparation – IH is working with their Health Emergency Management partners work to ensure sites are ready, that the processes have been reviewed and team members have rehearsed actions that would take place if there was a wildfire that would risk patients.
3. News release regarding exposure to tuberculosis, provided update sharing no additional risk and that the risk low.
4. IH had first Kidney Care Clinic in Nelson. The clinic was successful and appreciated. Additional clinics will be offered in the summer and fall.

6. BUSINESS ARISING OUT OF THE MINUTES

6.1 WKBRHD BOARD MEETING FORMAT

This item was referred from the March 27, 2024 WKBRHD Board meeting where staff were directed to investigate meeting venues in Castlegar with appropriate hybrid support, to hold future Board meetings.

That the WKBRHD Board Meeting Format Item be REFERRED to the June 26, 2024 WKBRHD Board meeting.

At the June 17th WKBRHD Executive meeting, staff provided an update to the Executive Committee regarding the meeting location in Castlegar, reviewing the following options:

- Castlegar Community Complex is currently not set up to host a quality hybrid experience for large groups;
- The City of Castlegar Council Chambers space can only accommodate half of the Board to attend in-person;
- The new Confluence building is still under construction, the Mercer Celgar boardroom will accommodate up to 50 people and will be equipped with cutting-edge technology – good option for 2025.

The Board indicated support for the Executive Committee's recommendation to continue the hybrid option with in-person location in Nelson until quality hybrid options in Castlegar are available in 2025.

7 NEW BUSINESS

7.1 CHAIR'S REPORT

Chair Hewat provided the Board with a verbal report, thanking the Executive for the meeting to discuss UBCM priorities and meeting location update. She shared she has been

invited to the Joint Hospital Board Chairs & Interior Health meeting on July 3rd in Kelowna. She is seeking approval from the Board to attend.

Moved and seconded,
And Resolved:

49/24

That the Board approve Chair Hewat to attend the July 3, 2024 Joint Hospital Board Chairs & Interior Health meeting, with stipend and expenses to be paid.

Carried

7.2 2024 UBCM MEETING PRIORITY TOPICS

Chair Hewat provided an overview to the Board regarding the UBCM meeting priority discussion at the June 17, 2024 Executive Committee meeting. The Committee identified priorities for a meeting request with the Ministry of Health, with a Ministry meeting submission deadline of June 21, 2024.

Executive Committee determined that the following priorities:

The RDCK and RDKB are looking to discuss the availability of health care in the rural areas, including the following:

1. Recruitment and retention of healthcare workers - the retention of qualified workers is a key struggle in the rural areas.
2. Mental health and addiction supports. Many of the issues our communities are dealing with are a direct result of mental health and addiction, and increased supports around these issues is critically required.
3. Access to health care services is limited by transit accessibility in rural areas. This issue presents itself not only for services in larger centres (Kelowna) but also locally (i.e. Kaslo to Trail).

The Board had a discussion regarding the 2024 priorities. In addition, the Board invites municipalities to reach out to the Chair if they need support regarding similar issues. Regarding the UBCM priorities, the Board agreed that recruitment and retention is a key priority in rural areas. They discussed how aging equipment and state of facilities is having a negative for recruitment and retention.

**Moved and seconded,
And Resolved:**

50/24

That the Board endorses the following 2024 WKBRHD UBCM priorities:

The RDCK and RDKB are looking to discuss the availability of health care in the rural areas, including the following:

1. Recruitment and retention of healthcare workers - the retention of qualified workers is a key struggle in the rural areas.
2. Mental health and addiction supports. Many of the issues our communities are dealing with are a direct result of mental health and addiction, and increased supports around these issues is critically required.
3. Access to health care services is limited by transit accessibility in rural areas. This issue presents itself not only for services in larger centres (Kelowna) but also locally (i.e. Kaslo to Trail).

Carried

Director Popoff joined the meeting at 7:02 p.m.

The Board had a discussion regarding vaccination requirements and litigation. Director Page shared that AKBLG received a letter of response from their meeting with the Ministry of Health last year regarding a request for improvement. The letter details information about overall retention and rural context. The letter will be sent out to the membership for information.

Moved and seconded,
And Resolved:

51/24

That staff prepare a research report for Board discussion in respect to vaccination requirement and ongoing litigation.

Defeated

7.3 CAPITAL FUNDING REQUEST FOR KOOTENAY BOUNDARY REGIONAL HOSPITAL (KBRH) MAGNETIC RESONANCE IMAGING (MRI) EXPANSION PROJECT

The letter dated June 7, 2024 from Sylvia Weir, VP & Chief Financial Officer – Interior Health re: Capital Funding Request – KBRH MRI Expansion Project, has been received.

**Moved and seconded,
And Resolved:**

52/24

THAT staff were directed to prepare an expenditure bylaw for \$13,945,000 for the Kootenay Boundary Regional Hospital (KBRH) Magnetic Resonance Imaging (MRI) expansion project and prepare a financial plan amending bylaw to the West Kootenay-Boundary Regional Hospital District Bylaw No. 420, 2024 for Board consideration.

Carried

Staff review the different funding options for the funding request.

7.4 DISCUSSION ITEM: AGING EQUIPMENT IN LOCAL HOSPITAL

At the June 17, 2024 Executive Committee meeting, during the UBCM priorities discussion, the Committee requested a Board discussion regarding aging equipment in local hospitals, be added to the June 26, 2024 Board meeting.

The Board had a discussion regarding aging equipment in local hospitals, such as the CT scanner at Kootenay Boundary Regional Hospital (KBRH) in Trail and Kootenay Lake Hospital (KLH) in Nelson.

Todd Mastel shared that due to these CT scanners approaching end of life, the CT scanner are due for replacement at KBRH in 2025/2026 and KLH in 2026/2027.

Todd and Lannon answered the Boards additional questions.

7.5 WKBRHD ACCOUNTS PAYABLE SUMMARY

The WKBRHD Accounts Payable Summary report prepared by the RDCK Finance Department for March – May 2024, has been received.

7.6 INTERIOR HEALTH AUTHORITY CAPITAL PROJECTS AND PLANNING STATUS REPORT

The Master Summary report for June 2024 has been received from the Interior Health Authority.

Todd Mastel reviewed two projects previously approved by the Board that are having budget pressures related to HVAC system issues:

1. Air Supply Fan Replacement project at Kootenay Boundary Regional Hospital in Trail. IH is looking for alternate options.
2. Multi Zone Air Handling Replacement project at Boundary Hospital in Grand Forks.

Todd will provide an update the Board at a future meeting. He answered the Boards questions.

7.7 2022 WKBRHD AUDITED FINANCIAL STATEMENTS

The 2022 WKBRHD Financial Statements dated year ended December 31, 2022, has been received.

Stuart Horn, Treasurer, provided an overview to the Board regarding the 2022 WKBRHD Audited Financial Statement sharing that the delay receiving the 2022 statement was due to a change auditors. The 2023 WKBRHD Financial Statements should be received shortly.

Moved, seconded,
And Resolved:

THAT the audited financial statements for the West Kootenay Boundary Regional Hospital District for the year ended December 31, 2022 be approved

Carried

8. QUESTIONS PERIOD FOR PUBLIC & MEDIA

The Chair called for questions from the public and members of the media at 7:40 p.m.

There were no questions from the public or media.

Chair Hewat noted the next WKBRHD Board meeting is scheduled for October 23, 2024.

9. ADJOURNMENT

Moved, seconded,

And Resolved:

54/23

That the meeting adjourn at 7:40 p.m.

Carried

Interior Health 2025/26 Capital Funding Request

Presentation to the
West Kootenay-Boundary Regional Hospital District
January 22, 2025

Todd Mastel, Corporate Director Business Operations

Lannon De Best, Executive Director, Clinical Operations Kootenay Boundary

Land Acknowledgement

Interior Health would like to recognize and acknowledge the traditional, ancestral, and unceded territories of the Ktunaxa, syilx, Sinixt, and Secwepemc Nations where we live, learn, collaborate and work together.



Themes for 2025/26

- Health Service Priorities
 - Primary Care
 - Mental Health & Substance Use
 - Safety Initiatives
 - Surgical Services
 - Diagnostic Services including Laboratory and Medical Imaging
- Key infrastructure maintenance and replacement
- Upgrade and replacement of critical equipment
- Cost pressures
- Multi-phase projects
- Enhanced technology systems



Capital Funding Request Summary

Total Budget for West Kootenay Boundary \$9.81M

Regional Hospital District Share \$3.92M

Previous year RHD amount \$8.59M



Summary by Capital Category

	In Millions			
	Total Budget	RHD Share	Previous RHD Funding	Net 2025/26 RHD Funding Request
Construction Projects over \$100K	\$7.02	\$2.81	\$1.59	\$1.22
Construction Projects under \$100K	\$0.62	\$0.25		\$0.25
IH-Wide Digital Health	\$1.11	\$0.44		\$0.44
Equipment over \$100K	\$3.73	\$1.49		\$1.49
Equipment under \$100K	\$1.31	\$0.52		\$0.52
Total (million)	\$13.78	\$5.51	\$1.59	\$3.92



Construction Projects over \$100K

- Nelson, Kootenay Lake Hospital
 - Fluid cooler for Heat Pump 2
 - Improve the systems ability to remain cool
 - Existing cannot keep up
- Nelson, Community Services
 - New Mental Health Community Outreach Location Downtown
 - Services previously provided at the Clubhouse and at current downtown leased location need to come together
 - Looking at leasing options, estimate of costs funding required for tenant improvements



Construction Projects over \$100K

- Nelson, Kootenay Lake Hospital
 - Humidification for Operating Room Air Handling Unit
 - Humidification system is required for the surgical rooms
 - Budget increase to address full scope of work required
- Trail, Kootenay Boundary Regional Hospital
 - Relocate & Replace Supply Fans 12 & 13
 - These fans supply the main floor east wing including the Lab and the Daly Pavilion with both heating and cooling
 - Budget increase to address mechanical complexities, ducting changes and safety requirements



Construction Projects over \$100K

- Grand Forks, Boundary District Hospital
 - Multizone Air Handling Unit Replacement
 - Current air handling unit was installed in 1975
 - Provides heating and cooling for lab, X-ray and Administration areas
 - Budget increase to address the high level of ducting changes required to properly install and operate the new air handling units



Construction Projects under \$100K

- Castlegar, Castlegar & District Health Centre
 - Heating Water Distribution Upgrade
 - This project will replace a 40 year old single pump
 - New parallel pump circulation system will improve reliability and ensure redundancy
- Grand Forks, Accessible at Boundary Hospital
 - Washroom Renovation in a patient room to meet current infection control standards and accessibility requirements
 - Enlarge the washroom, add new hand hygiene sinks and toilet, and install infection control approved surfaces



Construction Projects under \$100K

- Nakusp, Arrow Lakes Hospital
 - Staircase to Access Rooftop
 - We are currently using a vertical ladder to access
- Nelson, Kootenay Lake Hospital
 - Medical Device Reprocessing (MDR) Renovation
 - Installation of stainless steel millwork and storage
 - Improved ergonomic work areas for staff



Construction Projects under \$100K

- Nelson, Nelson Jubilee Manor
 - Electrical System Upgrade
 - Electrical system have exceeded capacity
 - Project will increase the utility feed
- Trail, Kootenay Boundary Regional Hospital
 - Direct Digital Control (DCC) System Modernization
 - System is used to control the building's HVAC from one central point
 - Software & interface upgrade



Construction Projects under \$100K

- Trail, Kootenay Boundary Regional Hospital
 - Poplar Ridge Dining Room Solarium Replacement
 - Glass solarium built in 1972 and is at end of life
 - Project will include a new energy efficient wall system with provisions for shade awnings or sun blocking blind system, flooring and paint



IH-Wide Digital Health

- Upgrades to Network and Technology Infrastructure
 - Supporting expanded storage and security of information
- Electronic clinical systems for improved workflows and patient safety
 - Increasing the number of sites with access to electronic patient records
- Electronic technologies to eliminate paper-based process



Equipment over \$100K

- Trail, Kootenay Boundary Regional Hospital
 - CT Scanner
 - New unit has enhanced cardiac exam capabilities, artificial intelligence software, and radiation dose reduction
 - Replacing the existing CT scanner installed in 2012
 - Includes renovations to upgrade the area to current radiation and ergonomic safety standards



Equipment under \$100K

- Requesting global grant funding for equipment under \$100K
- A preliminary listing by site will be available for your March meeting
- A final reconciliation of purchased equipment is provided to RHDs after year end



A photograph of a sailboat on a lake at sunset. The sailboat is on the left side of the frame, with its white sails up. The sun is setting on the right side of the frame, creating a golden glow and reflecting on the water. The background consists of dark, forested mountains under a cloudy sky.

Thank You for Your
Support!

Questions?

WEST KOOTENAY-BOUNDARY REGIONAL HOSPITAL DISTRICT

Bylaw No. 421

A Bylaw to the fund the Magnetic Resonance Imaging (MRI) expansion project for Kootenay Boundary Regional Hospital, Trail

WHEREAS the Board of the West Kootenay-Boundary Regional Hospital District proposes to expend money to provide local contribution of a conditional grant to the Interior Health Authority for capital expenditure for the Magnetic Resonance Imaging (MRI) expansion project for Kootenay Boundary Regional Hospital, Trail, hereafter referred to as the capital expenditure described in Section 1 and Section 2;

AND WHEREAS pursuant to Section 23 of the Hospital District Act the Board of the West Kootenay-Boundary Regional Hospital District has adopted an annual budget bylaw that has made provision for the capital expenditure;

AND WHEREAS by way of Section 32 of the Hospital District Act the Board of the West Kootenay-Boundary Regional Hospital District must prepare and enact a capital bylaw;

NOW THEREFORE be it resolved that the Board of the West Kootenay-Boundary Regional Hospital District, in open meeting assembled, enacts as follows:

- 1 The Board hereby authorizes and approves the expenditure of money necessary to provide a conditional grant to the Interior Health Authority of \$13,945,000 for the Magnetic Resonance Imaging (MRI) expansion project for Kootenay Boundary Regional Hospital, Trail.
2 The Board authorizes and approves the expenditure of money totaling thirteen million, nine hundred forty five thousand (\$13,945,000) Dollars.
3 The Board hereby delegates the necessary authority to the Treasurer to settle the terms and conditions of the expenditure.
4 This Bylaw may be cited for all purposes as "West Kootenay-Boundary Regional Hospital District Capital Expenditure Bylaw No. 421, 2025"

READ A FIRST TIME this 22 day of January, 2025.

READ A SECOND TIME this 22 day of January, 2025.

READ A THIRD TIME this 22 day of January, 2025.

ADOPTED by an affirmative vote of at least 2/3 of the votes cast this 22 day of January, 2024.

Suzan Hewat, Board Chair

Mike Morrison, Deputy-Secretary

I hereby certify that this is a true and correct copy of "West Kootenay-Boundary Regional Hospital District Capital Expenditure Bylaw No. 421, 2025" of the Bylaws of the West Kootenay-Boundary Regional Hospital District.

DATED this ___ day of _____, 20__

Mike Morrison, Deputy-Secretary

West Kootenay-Boundary Regional Hospital District
Chairs Report

July 3

Interior Health/Regional Hospital District Chairs meeting in Kelowna.

This was an opportunity for the Chairs of the 7 Regional Hospital Districts to meet with IHA representatives: Susan Brown, President and CEO, Sylvia Weir, Chief Financial Officer & VP, Corporate Services and Susan Dolinski, VP, Communications & Engagement.

The discussion points were: Financial Stability, Review of the MOU, Major Capital Project Status Across Interior Health, 3 – 5 Year Budget Planning, Capital Finance and Project Management System and Climate Change Initiatives in Rural and Urban Communities.

All RHD Chairs felt the meeting was beneficial and there was also a discussion about scheduling longer meetings since we ran out of time to discuss all the items sufficiently.

There was discussion about having another meeting in November that may be for a full day, which could require 2 nights in Kelowna. There were staff members present for a couple of the hospital districts.

I would like to recommend that the Chair and a staff member be authorized to attend this meeting with Stipend and Expenses covered as per policy.

September 6

As Chair of the WKBRHD, I was invited by Katrine Conroy MLA for Kootenay West, to attend a tour of the location for the permanent MRI Suite at Kootenay Boundary Regional Hospital.

We were given a tour of the site of the new MRI Suite at the by 2 of the MRI technicians and they answered questions from the group.



https://www.interiorhealth.ca/media/new-mri-coming-kootenay-boundary-regional-hospital?fbclid=IwY2xjawF0FcJleHRuA2FlbQIxMAABHc1iLxiJegBjupey5gsORVhsawxIDTwaUuAheJRxEy8InBMxB3CW5UQSaA_aem_WnZ8FENUrtwANZwrGBDLug

September 17

Meeting with Ministry of Health at UBCM

Members of the Executive Committee attended the meeting. See the notes provided by Corporate Officer Mike Morrison.

Respectfully submitted,
Chair Suzan Hewat

December 16, 2024

Stuart Horn, Secretary/Treasurer
West Kootenay Boundary Regional Hospital District
c/o Regional District of Central Kootenay
Box 590, 202 Lakeside Drive
Nelson, BC V1L 5R4

Dear Mr. Horn:

Re: Capital Funding Request for the 2025/26 Fiscal Year

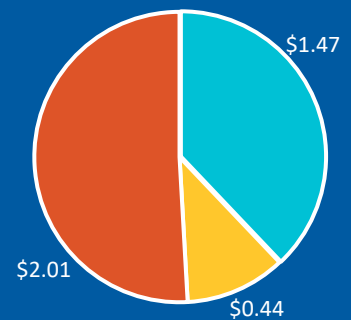
Please find enclosed our annual funding request for Interior Health’s (IH) next fiscal year for your review and approval. The funding request is based on IH’s 2025/26 capital budget which has been approved by our Board. The budget is developed by prioritizing identified capital needs throughout our organization with our physicians and staff within the context of the Capital Investment Strategic Framework. These planned investments are contingent on assumed funding from the Ministry of Health, the Regional Hospital Districts, and other funding partners.

The 2025/26 capital budget targets urgent and high priority items required to deliver health services to the people who live in the communities we serve. Investments in our buildings and infrastructure are required to prevent system failures, safeguard reliable access to services, and ensure safety and comfort of patients and staff. We are also seeking to upgrade or replace equipment that is at or beyond its useful life to limit service disruptions and downtimes. In addition to investments in buildings and equipment, we must also invest in digital health projects infrastructure to ensure patient information is accessible and secure and the electronic systems we use to provide care are as efficient and effective as possible.

These investments have been carefully prioritized considering the most urgent needs throughout the health region and the notional funding we have assumed will be available.

For the 2025/26 fiscal year we are requesting funding from your RHD for the following projects and equipment. Please note that all capital initiatives over \$100,000 are subject to government approval.

Funding Request by Category



Total \$3.92

\$\$ in Millions

- Construction Projects
- Digital Health
- Equipment

Interior Health would like to recognize and acknowledge the traditional, ancestral, and unceded territories of the Dākelh Dené, Ktunaxa, Nlaka’pamux, Secwépemc, St’át’imc, syilx, and Tšilhqot’in Nations where we live, learn, collaborate and work together.

1. Fluid Cooler for Heat Pump 2 at Kootenay Lake Hospital, Nelson

This project will improve the systems ability to remain cool during the summer months. This work is needed because the existing infrastructure cannot keep up with the impacts of climate change. To mitigate, the site relies heavily on city water to cool the system.

2. Mental Health Community Outreach Location at Nelson Community, Nelson

A new location for Mental Health Community Outreach services is required within Nelson's downtown core. Services previously provided at the Clubhouse and at downtown leased location need to come together in a new clinical space to ensure equitable access. We are currently looking at leasing options. This is an estimate of potential funding required for tenant improvements to address accessibility and to bring the space up to standard.

3. Humidification for Operating Room Air Handling Unit at Kootenay Lake Hospital, Nelson

The Air Handling Unit (AHU) at this site which services the operating rooms is 17 years old and does not include provisions for humidification. This project will upgrade the AHU by installing a humidification system for the major and minor surgical rooms. When this project was initially approved the estimated cost for installation of the new humidifier were under estimated.

Your RHD approved \$30,000 on bylaw #363 toward the project total of \$75,000. A budget increase of \$160,000 is required and we ask for your RHD to contribute 40% for a total amount of \$64,000.

4. Relocate & Replace Supply Fans 12 & 13 at Kootenay Boundary Regional Hospital, Trail

The original project budget was based on an estimate from August 2022 for the replacement of two large air supply fans in the mechanical room that were installed in 1968. These fans supply the main floor east wing including the Lab and the Daly Pavilion with both heating and cooling. The lack of reliability of this aging equipment frequently impacts lab operations, sometimes even resulting in closures. The configuration of the equipment does not allow safe access to replace filters and belts for plant service staff.

In summer 2024 we received a more detailed estimate that identified further complexities in the mechanical room and associated infrastructure that need to be addressed. Ducting work changes are more substantial than initially estimated. Additional considerations that were not initially identified include adding lockable access doors for control panels and steel platforms bases for the equipment. There are also significant safety concerns in the mechanical room that will be remedied.

Your RHD approved \$1,303,260 on bylaw #390 toward the total project budget of \$3,258,250. A budget increase of \$1,426,950 is required and we ask for your RHD to contribute 40% for a total amount of \$570,840.

5. Multizone Air Handling Unit Replacement at Boundary District Hospital, Grand Forks

We have completed the design for this project to replace the multizone air handling unit. Additional funding is required to provide a custom built, 8 zone air handling unit. The initial estimate did not contemplate the high level of ducting changes required to properly install and operate the new air handling units.

The current air handling unit was installed in 1975 provides heating and cooling for administration, lab and x-ray areas. The system has become unreliable, requiring frequent repairs, and corrosion on the exterior of the unit is causing leaks into the building. The replacement of this unit will enhance temperature control improving comfort for both patients and staff.

Your RHD approved \$256,500 on bylaw #387 (2023/24) toward the project total of \$641,250. A budget increase of \$281,550 is required and we ask for your RHD to contribute 40% for a total amount of \$112,700.

1. Heating Water Distribution Upgrade at Castlegar & District Health Centre, Castlegar

The heating requirements for this site are met through the use of a hot water boiler system comprised of three boilers and associated piping systems. All of the boiler water used for space heating and the indirect heating of domestic hot water is distributed to the other system components by two main circulating pumps: one for Castlegar and District Community Health Centre (CDH) and the other for Talarico Place. The CDH pump is over 40 years old with no redundancy, and replacement parts are very hard to source. This project will install parallel pumps to improve reliability and ensure redundancy in the event of a pump failure.

2. Washroom Renovation, Accessible at Boundary Hospital, Grand Forks

Renovation of this patient room washroom, which is original to this 1961 building, is required to meet current infection control standards and accessibility requirements. This project will enlarge the washroom, add new hand hygiene sinks and toilet, and install infection control approved surfaces. The new design will also reduce the risk of patient and staff injuries resulting from accessibility challenges.

3. Staircase to Rooftop at Arrow Lakes Hospital, Nakusp

Plant Services personnel and contractors who are servicing and maintaining the equipment and roof of this site are currently using a vertical ladder to access these spaces. In order to create a safe work environment this project will create a steel staircase to facilitate safe access for service and maintenance personnel.



4. Medical Device Reprocessing (MDR) Renovation at Kootenay Lake Hospital, Nelson

This project will renovate the MDR rooms which have not been updated since the 1970's. These outdated rooms currently contain old plywood millwork, mosaic tiles and built-in radiators. The scope of work will include installation of stainless steel millwork and storage that is compliant with Infection Prevention and Control Standards and improved ergonomic work areas for staff.



5. Electrical System Upgrade at Nelson Jubilee Manor, Nelson

Demands on the building's electrical system have exceeded capacity and upgrades are required to meet the site's needs. This project will increase the utility feed, main panel, wiring and subpanels, and will enable the addition of electrical circuits as needed in the future to accommodate room air conditioning units to improve patient comfort during hot summers.

6. Direct Digital Control (DDC) System Modernization at Kootenay Boundary Regional Hospital, Trail

DDC system is used to control the building's HVAC from one central point. It is viewed through a graphical interface software and has two different graphic systems which that are challenging to operate. This project will migrate all the graphics to the newest version and consolidate them into one interface.

7. Dining Room Solarium Replacement at Kootenay Boundary Regional Hospital, Trail

The Poplar Ridge Pavilion has a glass solarium on the north end of its dining room area that is original to this 1972 building. Leaks in the solarium have caused the failure of the flooring in this area, the patio door is at end of life, and the solarium can not accommodate window coverings in its current state. This project will include a new energy efficient wall system with provisions for shade awnings or sun blocking blind system, flooring and paint. Replacement will improve the comfort and safety of the long-term care clients at this site.

Efficient and effective technology is a key enabler for delivery of quality health services. IH's Digital Health Investment Plan includes high-priority projects aimed at enhancing the reliability and stability of our infrastructure and electronic systems, as well as advancing our technology to keep pace with industry-wide innovation and transformation.

A key focus of our plan is the essential and ongoing investment in upgrading our networks and technology infrastructure to ensure stability, optimization, and protection against cyber-security threats.

- Data centre servers
- Data centre storage expansion
- Phase 3 of data centre facility migration
- Network upgrades

We are committed to supporting clinical and operational requirements by implementing electronic systems for consistent workflows and enhanced patient safety.

- Electronic medical records systems (EMR) for Primary Care sites
- Standardized digital system for emergency departments

Implementation of new electronic technologies will eliminate paper-based process, improving access to more complete patient records which will ultimately improve the patient experience.

- Continued rollout of electronic surgical system
- Electronic lab requisition forms system
- Phase I electronic physician documentation system

These projects are IH-wide initiatives costing approximately \$11.1 million. The benefits are distributed equally across IH regions; therefore the cost allocation to each of IH's seven RHDs is based upon population data using the PEOPLE 2024, BC Statistics. The West Kootenay Boundary RHD's percentage ratio is approximately 10%. Claims on this project will be calculated using this percentage for the actual cost distribution.



Please note that pictures shown below are for illustrative purposes only and may not depict the actual equipment to be purchased by IH, which will be chosen during the procurement process.

CT Scanner for Kootenay Boundary Regional Hospital, Trail

Replacement of the Kootenay Boundary Regional Hospital's Computerized Tomography (CT) scanner with a premium scanner is needed to add cardiac exam capabilities, artificial intelligence software, and radiation dose reduction. A CT scanner combines a series of X-ray images taken from different angles around the body and uses computer processing to create cross-sectional images (slices) of the bones, blood vessels and soft tissues. This project will replace the existing CT scanner installed in 2012 in the medical imaging department and includes renovations to upgrade the area to current radiation and ergonomic safety standards.



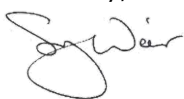
Equipment under \$100,000 (Global Grant)

As in previous years, we are requesting global funding for equipment under \$100,000.

A financial summary of our funding requests is provided in Appendix 1. We would appreciate it if you could submit these requests to your Board for consideration. Please advise us of the meeting date when they will be discussed to enable us to have IH representatives attend and to answer questions that may arise. If the requests should receive approval, please send Cindy Rephin, Executive Director, Capital Finance & Controller copies of the relevant bylaws for our records.

We thank you for your ongoing support of capital initiatives. If you require further information, or if you have any questions or concerns, please contact Todd Mastel, Corporate Director, Business Operations or me directly.

Sincerely,

A handwritten signature in black ink, appearing to read 'Sylvia Weir'.

Sylvia Weir, VP & CFO Corporate Services

Interior Health would like to recognize and acknowledge the traditional, ancestral, and unceded territories of the Dākelh Dené, Ktunaxa, Nlaka'pamux, Secwépemc, St'át'imc, syilx, and Tšìlhqot'in Nations where we live, learn, collaborate and work together.

Facility	Location	Equipment/Project Description	25/26 Budget	2025/26 RHD Funding Request	Previous RHD Approval			Total Budget	Total RHD Share
					Total	RHD Share	B/L #		
		<u>Construction Projects over \$100,000</u>							
Kootenay Lake Hospital	Nelson	Fluid Cooler for Heat Pump 2	\$ 677,800	\$ 271,200			\$ 677,800	\$ 271,200	
Nelson Community	Nelson	Mental Health Community Outreach Location	500,000	200,000			500,000	200,000	
Kootenay Lake Hospital	Nelson	Humidification for Operating Room Air Handling	160,000	64,000	\$ 75,000	\$ 30,000	235,000	94,000	363
Kootenay Boundary Regional Hospital	Trail	Relocate & Replace Supply Fans 12 & 13	1,427,100	570,800	3,258,200	1,303,300	4,685,300	1,874,100	390
Boundary District Hospital	Grand Forks	Multizone Air Handling Unit Replacement	281,700	112,700	641,100	256,500	922,800	369,200	387
		<u>Construction Projects under \$100,000</u>							
Castlegar & District Health Centre	Castlegar	Heating Water Distribution Upgrade	99,500	39,800			99,500	39,800	
Boundary Hospital	Grand Forks	Washroom Renovation, Accessible	90,000	36,000			90,000	36,000	
Arrow Lakes Hospital	Nakusp	Staircase to Rooftop	63,600	25,400			63,600	25,400	
Kootenay Lake Hospital	Nelson	Medical Device Reprocessing (MDR) Renovation	93,000	37,200			93,000	37,200	
Nelson Jubilee Manor	Nelson	Electrical System Upgrade	87,000	34,800			87,000	34,800	
Kootenay Boundary Regional Hospital	Trail	Direct Digital Control (DDC) System Modernization	99,500	39,800			99,500	39,800	
Kootenay Boundary Regional Hospital	Trail	Dining Room Solarium Replacement	90,000	36,000			90,000	36,000	
		<u>IH-Wide Digital Health</u>							
Regional		Various	1,106,800	442,700			1,106,800	442,700	
		<u>Equipment over \$100,000</u>							
Kootenay Boundary Regional Hospital	Trail	CT Scanner	3,727,800	1,491,200			3,727,800	1,491,200	
		<u>Equipment under \$100,000 (Global Grant)</u>							
All Facilities		Equipment under \$100,000	1,305,900	522,400			1,305,900	522,400	
TOTAL			\$ 9,809,700	\$ 3,924,000	\$ 3,974,300	\$ 1,589,800	\$ 13,784,000	\$ 5,513,800	

WEST KOOTENAY-BOUNDARY REGIONAL HOSPITAL DISTRICT
DIRECTOR STIPEND PAYMENTS AND ACCOUNTS PAYABLE SUMMARY
June - December 2024

DIRECTOR STIPENDS (details attached)	\$	4,792.00
ACCOUNTS PAYABLE (details attached)	\$	1,246,403.54
TOTAL	\$	<u>1,251,195.54</u>

WEST KOOTENAY-BOUNDARY REGIONAL HOSPITAL DISTRICT
DIRECTOR STIPEND PAYMENTS AND ACCOUNTS PAYABLE SUMMARY
June - December 2024

Vendor	Date	Description	Invoice #	Amount Paid
<u>INTERIOR HEALTH</u>	6/21/24	WKBRHD-BYLAW-293-57	6019072_57	\$ 3,269.05
	6/21/24	WKBRHD-BYLAW-382-54	6020001_54	\$ 3,877.13
	6/21/24	WKBRHD-BYLAW-365-17	6022016_17	\$ 9,004.07
	6/21/24	WKBRHD-BYLAW-360-12	6322000_12	\$ 1,133.88
	6/21/24	WKBRHD-BYLAW-374-5	6322095_5	\$ 13,794.78
	6/21/24	WKBRHD-BYLAW-395-2	6324035_2	\$ 15,668.39
	6/21/24	WKBRHD-BYLAW-317-45	B/L 317_45	\$ 244.73
	6/21/24	WKBRHD-BYLAW-348-37	B/L 348_37	\$ 1,792.02
	6/21/24	WKBRHD-BYLAW-364-16	B/L 364_16	\$ 10,715.89
	6/21/24	WKBRHD-BYLAW-380-10	B/L 380_10	\$ 3,924.49
	6/21/24	WKBRHD-BYLAW-400-6	B/L 400_6	\$ 9,811.91
	9/03/24	WKBRHD-BYLAW-314-1	6320008_1	\$ 30,966.78
	9/03/24	WKBRHD-BYLAW-359-6	6322054_6	\$ 83,429.90
	9/03/24	WKBRHD-BYLAW-387-1	6323068_1	\$ 33,723.68
	9/03/24	WKBRHD-BYLAW-389-1	6323069_1	\$ 45,186.05
	9/03/24	WKBRHD-BYLAW-396-1	6324032_1	\$ 19,865.77
	9/03/24	WKBRHD-BYLAW-405-28	6324038_28	\$ 85,897.92
	9/03/24	WKBRHD-BYLAW-418-13A	6324078_13A	\$ 51,768.00
	9/03/24	WKBRHD-BYLAW-326-35	B/L 326_35	\$ 20,993.98
	9/03/24	WKBRHD-BYLAW-400-7	B/L 400_7	\$ 51,119.12
	9/03/24	WKBRHD-BYLAW-419	CAP25024	\$ 435,640.00
	9/25/24	WKBRHD-BYLAW 365-18	6022016_18	\$ 12,342.29
	9/25/24	WKBRHD-BYLAW-359-7	6322054_7	\$ 44,833.98
	10/30/24	WKBRHD-BYLAW-317-51	B/L 317_51	\$ 1,573.88
	10/30/24	WKBRHD-BYLAW-364-19	B/L 364_19	\$ 7,313.98
	10/30/24	WKBRHD-BYLAW-364-20	B/L 364_20	\$ 6,956.77
	10/30/24	WKBRHD-BYLAW-380-11	B/L 380_11	\$ 2,473.75
	10/30/24	WKBRHD-BYLAW-380-12	B/L 380_12	\$ 4,450.89
	10/30/24	WKBRHD-BYLAW-400-8	B/L 400_8	\$ 10,178.97
	11/12/24	WKBRHD-BYLAW-359-8	6322054_8	\$ 24,935.45
	11/12/24	WKBRHD-BYLAW-390-2	6323067_2	\$ 58,883.42
	12/19/24	WKBRHD-BYLAW-321-4	6320005_4	\$ 21,523.62
	12/19/24	WKBRHD-BYLAW-313-2	6320009_2	\$ 4,620.28
	12/19/24	WKBRHD-BYLAW-374-6	6322095_6	\$ 1,342.61
	12/19/24	WKBRHD-BYLAW-399-1	6324033_1	\$ 23,118.12
<u>OTHER</u>				
RDCK	10/30/24	WKBRHD-2024-ADMIN SERVICES	R240263	\$ 88,280.64
RECEIVER GENERAL	9/26/24	WKBRHD-CRA REMITTANCE-Q3	SEPT 26 2024	\$ 549.46
			Total Trades Payable June-December 2024	\$ 1,245,205.65

WEST KOOTENAY-BOUNDARY REGIONAL HOSPITAL DISTRICT
 DIRECTOR STIPEND PAYMENTS AND ACCOUNTS PAYABLE SUMMARY
 June - December 2024

Director Expense Reimbursements

Employee #	Name	Description	Invoice #	Amount Paid
1017	JACKMAN, GARRY A	WKBRHD-BOARD MEETING-JUNE 2024	JUNE 26 2024	\$ 91.00
1103	HEWAT, SUZAN	WKBRHD-JOINT IHA/RHD CHAIRS MEETING-JULY	JULY 3 2024	\$ 942.59
1103	HEWAT, SUZAN	WKBRHD-BOARD MEETING-JUNE 2024	JUNE 26 2024	\$ 126.50
1153	JOSH SMIENK	WKBRHD-BOARD MEETING-JUNE 2024	JUNE 26 2024	\$ 37.80
Total Director Expenses Payable June-December 2024				\$ 1,197.89

Stipend

Emp.#	Name	Given Name	Chair Stipend	Travel Time	Stipend	Total
513	Grieve	Alison			\$ 133.00	\$ 133.00
516	Jackman	Garry			\$ 133.00	\$ 133.00
524	Popoff	Walter			\$ 133.00	\$ 133.00
537	McGregor	Grace			\$ 133.00	\$ 133.00
568	Davidoff	Andy			\$ 133.00	\$ 133.00
569	Berriault	Don			\$ 133.00	\$ 133.00
574	Watson	Aimee			\$ 133.00	\$ 133.00
584	Hewat	Suzan	\$ 1,200.00		\$ 666.00	\$ 1,866.00
596	Main	Leah			\$ 133.00	\$ 133.00
658	Lockwood	Diana			\$ 133.00	\$ 133.00
676	Weatherhead	Teresa			\$ 133.00	\$ 133.00
677	Wenman	William			\$ 133.00	\$ 133.00
693	Weaver	Jeff			\$ 133.00	\$ 133.00
694	Marino	Frank			\$ 133.00	\$ 133.00
696	Gibbs	Sharen			\$ 133.00	\$ 133.00
698	Willlsey	Judith			\$ 133.00	\$ 133.00
699	Wiese	Linda			\$ 133.00	\$ 133.00
700	Smienk	Johannes			\$ 133.00	\$ 133.00
702	Bogle	Brian			\$ 133.00	\$ 133.00
703	Page	Keith			\$ 133.00	\$ 133.00
706	Martin	Terry			\$ 133.00	\$ 133.00
710	McLean	Jessica			\$ 133.00	\$ 133.00
712	McLaren-Caux	Aiden Kenneth			\$ 133.00	\$ 133.00
Total Directors Stipend June-December 2024						\$ 4,792.00



2024 Union of BC Municipalities Convention

Province Meetings Summary Notes

Report Date: 10-07-2024

Prepared By: Mike Morrison, Corporate Officer

Increased Supports for Rural and Remote Health Care

Meeting Date: Tuesday September 17, 2024

West Kootenay Boundary Regional Hospital District Attendees: Frank Marino, RDKB Director - Village of Warfield; Sharon Gibbs, RDKB Director - Area E; Suzan Hewat, WKBRHD Board Chair/RDCK Director - Village of Kaslo; Terry Martin, RDKB Director - City of Trail; Walter Popoff, RDCK Director - Area H, Brittny Anderson – MLA, Mike Morrison - RDCK Corporate Officer

Ministry Attendees: Darryl Sturtevant - Assistant Deputy Minister of Health, Ministry staff

Background:

The RDCK and RDKB are looking to discuss the availability of health care in the rural areas, including the following: 1. Recruitment and retention of healthcare workers - the retention of qualified workers is a key struggle in the rural areas. 2. Mental health and addiction supports. Many of the issues our communities are dealing with are a direct result of mental health and addiction, and increased supports around these issues is critically required. 3. Access to health care services is limited by transit accessibility in rural areas. This issues presents itself not only for services in larger centres (Kelowna) but also locally (i.e. Kaslo to Trail)

Discussion Summary:

- RDCK wishes to highlight three issues that are negatively affecting the provision of care in rural communities:
 - Recruitment and retention of health care workers in rural areas
 - Mental health and addictions support
 - Patient transportation
- WKBRHD directors identified that lack of housing is a significant barrier to recruitment and retention of health care workers in small communities. Suggestion that health authorities evaluate the possibility of purchasing accommodation in small communities for use by locums and temporary assignments.
- Several local examples were provided to Ministry staff of medical service interruptions and temporary facility closures occurring within the WKBRHD service area that result from medical staff shortages. Ministry staff identified that the same challenges are faced by most rural BC communities.

- Ministry staff acknowledged that health care professionals are not being trained fast enough to meet the current and projected gaps in staffing. Some recent initiatives to reduce the impact of staffing shortages include:
 - Expanding scope for other professionals to reduce demands on doctors (e.g. Nurse Practitioners and Pharmacists)
 - Expanded use of video technology to enable rural and remote residents to access specialized services located in larger centers
 - Improving the process for evaluating and approving professional credentials obtained outside of BC to encourage in-migration of health care professionals to BC
 - Supported 'laddering' and micro-credentialing programs to enable working health care professionals in small communities to upgrade and certify for vacant positions their communities
- WKBRHD Directors acknowledged the recent investments in temporary shelter beds in Trail, and identified additional gaps in services.
 - No mental health services available on weekends in many places
 - No supportive housing available to transition shelter residents to. This results in the shelter becoming a semi-permanent option for some
- The Ministry is now looking at the continuum of care and providing a housing mix to support that.
- The Road to Recovery model, introduced in the 2023 provincial budget, will provide improved access to addictions treatment and recovery support. The model was introduced in Vancouver and the provincial health authorities are now planning the system expansion for the rest of BC.
- Concerns of WKBRHD directors were noted about the lack of reliable transportation options for rural residents accessing specialized services in larger centres. Many communities are not served by public transit and Handy Dart services are not comprehensive.
- There is an over-reliance on the support from volunteer drivers, which is observed to be diminishing due to the responsibility of care and associated costs.
- Lack of transportation limits the ability of seniors to age in place in rural communities.

July 15, 2024

Mr. Stuart Horn, Secretary/Treasurer
West Kootenay Boundary Regional Hospital District
c/o Regional District of Central Kootenay
Box 590, 202 Lakeside Drive
Nelson, BC V1L 5R4

Sent via email:

Mr. Horn:

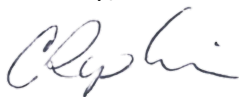
RE: 2023-24 Global Grant

Attached is a listing of capital expenditures that were funded in part by the West Kootenay Boundary Regional Hospital District's global grant for capital equipment costing less than \$100,000.

There are commitments that Interior Health has entered into for which the expenditure had not yet occurred by fiscal year-end resulting in a timing difference on the report. The annual priority setting process considers all available funding to maximize the equipment that can be purchased. Interior Health will apply unused funds to capital purchases on a prioritized basis.

If you require further information, or if you have any questions or concerns, please contact me directly.

Sincerely,



Cindy Rephin, BBA, CPA, CA
Executive Director Capital Finance & Controller

/at

Encl. WKB RHD Global Grant Summary



**West Kootenay Boundary
Regional Hospital District
Global Grant Summary**

Balance March 31, 2023

\$ 127,552.84

2023/24 Global Grant Received

388,400.00

Total Funding Available

\$ 515,952.84

Expenditures April 1, 2023 - March 31, 2024

Fixed Asset #	Facility	Description	Total Cost	Funding Sources		
				RHD Grant		(1)
				2023/2024	Prior Years	Other Funding
1632200600	CDH	Chemistry Analyzer	98,771.59	2,774.94	36,733.70	59,262.95
1632209800	KBH	Bed	10,052.65	4,021.06		6,031.59
1632210300	CDH	Analyzer, Hematology	43,140.00	(14,020.50)	14,020.50	43,140.00
1632300800	BDH	Boom, Trauma Room	28,439.62	11,375.85		17,063.77
1632301000	KLH	Disinfectant, Washer	99,537.26	114.35	39,700.56	59,722.35
1632301100	KBH	Lift, Ceiling	16,734.79	722.58	5,971.34	10,040.87
1632301300	BDH	Stretcher	18,573.93	540.78	6,888.80	11,144.35
1632301500	KBH	Biological Safety Cabinet	26,772.81	1,987.81	8,721.32	16,063.68
1632304700	KLH	Bed (x2)	13,268.00	347.20	4,960.00	7,960.80
1632305000	KBH	Ceiling Lift (x3)	35,914.83	4,342.91	10,023.03	21,548.89
1632305200	KBH	Ceiling Lifts (x2)	32,696.70	12,778.11	300.57	19,618.02
1632305400	KBH	Bed (x2)	17,875.10	7,150.04		10,725.06
1632306200	KBH	Central Monitoring Station With Qube Monitor (x2)	71,880.22	10,978.65	17,173.44	43,728.13
1632307900	KLH	Bed (x3)	19,902.00	1,152.00		18,750.00
1632308000	KLH	Bed	6,634.00	384.00		6,250.00
1632308100	BDH	Tonometer	6,400.90	192.36	2,368.00	3,840.54
1632308800	KLH	Bladder Scanner	28,844.49	8,625.85		20,218.64
1632308900	KLH	Bladder Scanner	21,564.62	8,625.85		12,938.77
1632309300	ALH	Refrigerator, Blood Bank	11,646.41	339.08	4,319.49	6,987.84
1632309500	KBH	Bladder Scanner	28,844.49	8,625.85		20,218.64
1632309700	KBH	Broda Chair, Bariatric	6,673.64	103.64		6,570.00
1632310100	CDH	Ultrasound & Accessories	79,537.20	3,710.20		75,827.00
1632400000	ALH	Dishwasher	40,352.90	16,141.16		24,211.74
1632400100	ALH	Tub	27,628.87	11,051.55		16,577.32
1632400200	HVL	Tub	27,326.89	10,930.76		16,396.13
1632400300	BDH	Dialysis Chair, Electronic	8,140.16	3,256.07		4,884.09
1632400400	BDH	Freezer, Reach In	11,004.86	4,401.95		6,602.91
1632400500	BDH	Stretcher	9,286.95	3,714.78		5,572.17
1632400700	BDH	Slit Lamp	19,526.06	7,810.43		11,715.63
1632400900	CDH	Monitor, Qube	22,713.76	9,085.51		13,628.25
1632401000	HVL	Dishwasher (x2)	13,152.10	5,260.84		7,891.26
1632401100	KBH	Coagulation Analyzer (x2)	75,495.00	30,198.00		45,297.00
1632401200	KBH	ECG Analyzer	25,087.43	10,034.98		15,052.45
1632401300	KBH	Freezer, Microbiology	20,138.01	8,055.21		12,082.80
1632401400	KBH	Stretcher	6,448.18	2,579.28		3,868.90
1632401500	KBH	Ceiling Lift	14,073.72	5,629.49		8,444.23
1632401600	KBH	Cabinet, Biosafety	20,019.02	8,007.61		12,011.41
1632401700	KBH	Tourniquet	16,728.94	6,691.58		10,037.36
1632401800	KBH	Electronic Fetal Monitoring, Telemetry Attachment	24,069.49	9,627.80		14,441.69
1632401900	KBH	Generator & Delivery System for Nuclear Medicine	47,276.05	18,910.42		28,365.63
1632402000	KBH	Disinfectant, Washer	92,607.00	37,042.80		55,564.20
1632402100	KBH	Analyzer Incubator Tester	20,984.38	8,393.76		12,590.62
1632402300	KBH	Image Digitization System	53,502.68	21,401.08		32,101.60
1632402400	KLH	Monitor, Physiological	18,902.87	7,561.15		11,341.72
1632402500	KLH	Meter, Radiation	32,976.74	11,646.29		21,330.45
1632402900	NCC	Analyzer, I-Stat	12,371.10	4,948.44		7,422.66
1632403000	VHK	Dishwasher	39,965.90	15,986.36		23,979.54
1632403700	KLH	Autoscrubber, Taski	10,675.47	4,270.19		6,405.28
1632404500	NCC	Monitor, Vital Signs	6,434.21	417.21		6,017.00
1632405100	KLH	Camera Head, C-Mount	14,802.41	5,920.97		8,881.44
1632405300	KLH	Tonometer	8,225.72	3,290.29		4,935.43
1632407900	NJM	Washer Disinfectant	21,541.29	8,616.52		12,924.77
1632408000	KBH	Fridge, Blood Bank	14,670.06	5,868.03		8,802.03
1632408100	KBH	Embedding Station	19,995.79	7,998.32		11,997.47
1632408400	KBH	Biological Safety Cabinet	23,210.91	9,284.37		13,926.54
1632408600	KBH	Bed & Mattress (x2)	17,875.10	7,150.04		10,725.06
1632409100	KBH	Bed	10,737.55	4,295.02		6,442.53
1632410400	CVL	Floor Scrubber, Taski	11,588.36	4,635.35		6,953.01
1632410600	TRP	Steamer, Convection, Gas	36,421.76	14,568.71		21,853.05
Total Expenditures			\$ 1,619,662.94	\$ 429,554.93	\$ 151,180.75	\$ 1,038,927.26
<i>Funding as Percent of Total Cost</i>				36%		64%

WKB RHD Global Grant Balance March 31, 2024 \$ 86,397.91

Notes:

(1) Other Funding includes Ministry of Health, Foundations, Auxiliaries, Other Donations, Insurance Recovery, Trade-in, Internally funded by Interior Health

(2) Legend:

- ALH = Arrow Lakes Hospital
- BDH = Boundary Hospital
- CDH = Castlegar & District Community Health Centre
- CVL = Columbia View Lodge
- HVL = Hardy View Lodge
- KBH = Kootenay Boundary Regional Hospital
- KLH = Kootenay Lake Hospital
- NCC = Salmo Health and Wellness Centre
- NJM = Nelson Jubilee Manor
- TRP = Talarico Place
- VHK = Victorian Community Health Centre of Kaslo

West Kootenay-Boundary Regional Hospital
District
Financial Statements
For the year ended December 31, 2023

Draft - for discussion purposes only

West Kootenay-Boundary Regional Hospital
District
Financial Statements
For the year ended December 31, 2023

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Management's Responsibility for Financial Reporting

The accompanying financial statements of the West Kootenay-Boundary Regional Hospital District (the "Hospital District") are the responsibility of management and have been approved by the Board of Directors of the Hospital District.

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards. Financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly, in all material respects.

The West Kootenay-Boundary Regional Hospital District maintains systems of internal accounting and administrative controls of reasonable quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the Hospital District's assets are appropriately accounted for and adequately safeguarded.

The West Kootenay-Boundary Regional Hospital District is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements.

The Board of Directors review the Hospital District's financial statements and recommend their approval. The Board of Directors meet periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the annual report, the financial statements and the external auditor's report. The Board of Directors take this information into consideration when approving the financial statements for issuance to the taxpayers. The Board of Directors also appoint the engagement of the external auditors.

The financial statements have been audited by BDO Canada LLP in accordance with Canadian generally accepted auditing standards. BDO Canada LLP has full access to the Board and management.

Treasurer

Independent Auditor's Report

To the Members of the Board of Directors of the West Kootenay-Boundary Regional Hospital District

Opinion

We have audited the financial statements of the West Kootenay-Boundary Regional Hospital District (the "Hospital District"), which comprise the statement of financial position as at December 31, 2023, and the statement of change in net financial assets (debt), statement of operations, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Regional 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 opinion.

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

Management is responsible for the preparation and fair presentation of these 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 Hospital 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 Regional District or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Hospital 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:

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

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

Chartered Professional Accountants

Kamloops, British Columbia
Report Date

West Kootenay-Boundary Regional Hospital District
Statement of Financial Position

As at December 31	2023	2022
Financial assets		
Cash	\$ 2,961,958	\$ 2,974,392
Temporary investments (Note 2)	6,921,475	6,677,653
Accounts receivable	41,223	36,042
	<u>9,924,656</u>	<u>9,688,087</u>
Liabilities		
Accounts payable and accrued liabilities	<u>186,770</u>	<u>531,412</u>
Net financial assets	<u>9,737,886</u>	<u>9,156,675</u>
Accumulated surplus (Note 2)	<u>\$ 9,737,886</u>	<u>\$ 9,156,675</u>

_____ Director

_____ Treasurer

West Kootenay-Boundary Regional Hospital District
Statement of Financial Position

For the year ended December 31	Financial Plan	2023	2022
	(Note 5)		
Revenue			
Tax Levy	\$ 4,827,032	\$ 4,827,032	\$ 4,827,032
Grants in lieu of taxes	8,500	10,984	11,202
Investment income	35,000	392,656	171,584
	<u>4,870,532</u>	<u>5,230,672</u>	<u>5,009,818</u>
Expenses			
Grants to Interior Health Authority	18,152,609	4,550,866	7,374,043
Operating expenses	181,725	98,595	123,677
	<u>18,334,334</u>	<u>4,649,461</u>	<u>7,497,720</u>
Annual surplus (deficit)	\$ (13,463,802)	\$ 581,211	\$ (2,487,902)
Accumulated surplus, beginning of year	<u>9,156,675</u>	<u>9,156,675</u>	<u>11,644,577</u>
Accumulated surplus (deficit), end of year	<u>\$ (4,307,127)</u>	<u>\$ 9,737,886</u>	<u>\$ 9,156,675</u>

West Kootenay-Boundary Regional Hospital District
Statement of Change in Net Financial Assets (Debt)

For the year ended December 31	Financial Plan	2023	2022
Annual surplus (deficit)	\$ (13,463,802)	\$ 581,211	\$ (2,487,902)
Net financial assets, beginning of year	<u>9,156,675</u>	9,156,675	11,644,577
Net financial assets (debt), end of year	<u>\$ (4,307,127)</u>	\$ 9,737,886	\$ 9,156,675

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West Kootenay-Boundary Regional Hospital District
Statement of Cash Flows

For the year ended December 31	2023	2022
Operating transactions		
Annual surplus (deficit)	\$ 581,211	\$(2,487,902)
Changes in non-cash operating balances		
Accounts receivable	(5,181)	(21,948)
Accounts payable and accrued liabilities	(344,642)	444,887
	<u>231,388</u>	<u>(2,064,963)</u>
Investing transaction		
Proceeds on disposition of portfolio investments	-	3,085,597
Purchase of short-term investments	(243,822)	-
	<u>(243,822)</u>	<u>-</u>
Net increase (decrease) in cash	(12,434)	1,020,634
Cash, beginning of year	<u>2,974,392</u>	<u>1,953,758</u>
Cash, end of year	<u>\$ 2,961,958</u>	<u>\$ 2,974,392</u>

West Kootenay-Boundary Regional Hospital District Notes to the Financial Statements

December 31, 2023

1. Significant Accounting Policies

Government Reporting Entity

West Kootenay-Boundary Regional Hospital District (the "Hospital District") was incorporated effective January 1, 1996 under Letters Patent issued December 14, 1995 by the Lieutenant Governor in Council for the Province of British Columbia. Its principal business activity is to provide the West Kootenay-Boundary Region's acute and extended health care facilities with funding for capital project construction and the purchase of equipment. The Hospital District is governed by those directors of Regional District of Kootenay Boundary and Regional District of Central Kootenay whose areas fall within the Hospital District's geographic boundaries.

Basis of Presentation

The financial statements of the Hospital District are prepared by management in accordance with Canadian Public Sector Accounting Standards ("PSAS").

These standards require that expenses be presented in the Statement of Operations according to functional area, with the object or type of expense disclosed in the notes to the financial statements. Given that the Hospital District has only a single functional area, the Statement of Operations has instead presented the expenses by object and no disclosure of operating segment information has been made.

Basis of Accounting

The Hospital District follows the accrual method of accounting for revenues and expenses. Revenues are recognized in the period when they are earned, can be measured and there is reasonable assurance that they will be collected. Grants in lieu of taxes are recognized when they are received.

Expenses are recognized as they are incurred and become measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

Portfolio Investments

Portfolio Investment are recorded at cost unless there has been a decline in the market value which is other than temporary in nature in which case the investments are written down to market value.

Tax Requisitions

Each municipality and electoral area within the Hospital District is requisitioned for their portion of the Hospital District service. These funds are then levied by the municipalities and the Province (for electoral areas) to individual taxpayers and turned over to the Hospital District by August 1 of each year. Tax requisition revenues are recognized in the year in which they are levied.

West Kootenay-Boundary Regional Hospital District Notes to the Financial Statements

December 31, 2023

1. Significant Accounting Policies (continued)

Investment Income Interest income is reported as revenue in the period earned.

Capital Project Expenses The Hospital District has no claim on the assets purchased as part of capital project expenses and, as such, has adopted the policy of expensing these amounts.

Reserve Surplus Funds Funds raised for future operating and capital purposes, as approved by the Board of Directors and in accordance with Section 20(4) of the Hospital District Act, are set aside in reserves of accumulated surplus.

Use of Estimates The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

Financial Instruments Cash and equity instruments quoted in an active market are measured at fair value. Accounts receivable, accounts payable, and long-term debt are measured at cost or amortized cost. The carrying amount of each of these financial instruments is presented on the statement of financial position.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

When investment income and realized and unrealized gains and losses from changes in the fair value of financial instruments are externally restricted, the investment income and fair value changes are recognized as revenue in the period in which the resources are used for the purpose specified.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

Transaction costs are added to the carrying value for financial instruments measured using cost or amortized cost. Transaction costs are expensed for financial instruments measured at fair value.

West Kootenay-Boundary Regional Hospital District
Notes to the Financial Statements

December 31, 2023

2. Temporary Investments

	2023	2022
Guaranteed Investment Certificate, with an interest rate of 2.75% and matures in August 2024	\$ 3,616,604	\$ 3,531,840
MFA Pooled Money Market Funds	3,304,871	3,145,813
	\$ 6,921,475	\$ 6,677,653

3. Commitments

At December 31, 2023 the Hospital District has an outstanding commitment of \$13,005,732 to Interior Health Authority (IHA) (2022 - \$10,799,209), this represents the difference between approved bylaws for various projects and the amounts paid out based on invoices submitted by IHA to date.

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West Kootenay-Boundary Regional Hospital District
Notes to the Financial Statements

December 31, 2023

4. Accumulated surplus

Accumulated surplus consists of individual fund surpluses and reserves as follows:

	2022	Annual surplus	Contributions to reserve	Transfer to/ from reserve	2023
Surplus:					
Unappropriated surplus	\$ 2,510,862	\$ 581,211	\$ (285,116)	\$ (142,993)	\$ 2,663,964
Reserve funds					
Section 20(4) reserve	-	-	-	-	-
Reserve for future capital	6,645,813	-	285,116	142,993	7,073,922
Total accumulated surplus	\$ 9,156,675	\$ 581,211	\$ -	\$ -	\$ 9,737,886

A Reserve for Future Capital Expenditures was established by the Board of Directors in 2007. The Reserve is invested in Pooled Investment Funds with the Municipal Finance Authority of British Columbia and Guaranteed Investment Certificates with the Canadian Imperial Bank of Commerce included in portfolio Investments.

	2023	2022
Pooled Investment Funds	\$3,304,871	\$3,145,813
Guaranteed Investment Certificates	3,483,935	3,500,000
	<u>\$6,788,806</u>	<u>\$6,645,813</u>

West Kootenay-Boundary Regional Hospital District

Notes to the Financial Statements

December 31, 2023

5. Financial plan

The budget data presented in these financial statements is based upon the 2023 Financial Plan approved by the Board of Directors on April 12, 2023. The legislative requirements for the Financial Plan are that the cash inflows for the period must equal cash outflows.

Cash inflows and outflows may include such items as debt proceeds or debt principal repayment, asset sale proceeds and transfers to and from reserves and surplus. These items are not recognized as revenues and expenses in the Statement of Operations as they do not meet the public sector accounting standards definition. PSAB requires that budget figures be presented on the same basis of accounting as actual figures.

The legislation does not require the Financial Plan to include non-cash items such as the actuarial adjustments on debt or funding liability accruals to provide for future cash requirements. However, these items are recognized as revenues or expenses in the Statement of Operations under public sector accounting standards.

The chart below demonstrates how the legislative requirement for a balanced Financial Plan has been met.

	Budget Amount
Deficit - Statement of Operations	\$ (13,463,802)
Adjust for budgeted cash items, not included in Statement of operations:	
Transfers from Capital Reserves	577,591
Proceeds from borrowing	12,171,390
Previous year surplus	714,821
Total adjustments	13,463,802
Financial Plan Balance	\$ -

West Kootenay-Boundary Regional Hospital District
Notes to the Financial Statements

December 31, 2023

6. Financial Instruments

The Hospital District is potentially exposed to credit risk, market and interest rate risk, and liquidity risk from the Hospital District's financial instruments. Qualitative and quantitative analysis of the significant risks from the Hospital District's financial instruments is provided below by type of risk. There has been no changes to the risk exposures from 2022.

Credit risk

Credit risk primarily arises from the Hospital District's cash and cash equivalents and accounts receivable. The risk exposure is limited to their carrying amounts at the date of the statement of financial position.

Accounts receivable primarily consist of amounts receivable from government organizations. To reduce the risk, the Hospital District regularly reviews the collectability of its accounts receivable and if needed, will establish an allowance based on its best estimate of potentially uncollectable amounts.

Market and Interest rate risk

Market risk is the risk that changes in market prices and inputs, such as interest rates, will affect the Hospital District's income. The objective of market risk management is to control market risk exposures within acceptable parameters while optimising the return on risk.

The Hospital District manages market risk by holding cash balances with a top-rated Canadian Schedule I financial institution and the Municipal Finance Authority (MFA). To mitigate interest rate risk and market risk on its portfolio investments, the Hospital District monitors the cash and investment balances regularly and compares interest and investment income earned against market performance.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The Hospital District is exposed to interest rate risk through its long-term debt and the value of portfolio investments. It is management's opinion that the Hospital District is not exposed to significant interest rate risk as it manages interest rate risk on its long-term debt by holding all debt through MFA at a fixed rate, with refinancing typically being completed at the ten- or fifteen-year mark. Therefore, fluctuations in market interest rates would not impact future cash flows and operations relating to long-term debt.

Investments that are subject to interest rate risk are MFA pooled investment funds (see Note 2). The risk is caused by changes in interest rates. As interest rates rise, the fair value of the MFA pooled investment funds notes decrease and, as interest rates fall, the fair value of these investments increase.

As a result of diversification by security type, only a portion of the overall investment portfolio is exposed to interest rate risk. As at December 31, 2023 the amount of the investment portfolio exposed was \$3,304,871 (2022 - \$3,145,813) per Note 2.

Liquidity risk

Liquidity risk is the risk that the Hospital District will not be able to meet its financial obligations as they become due. The Hospital District manages this risk by continually monitoring actual and forecasted cash flows from operations, anticipated investing, and financial activities to ensure that its financial obligations are met.