

BYLAW NO. 9845

The Business Improvement Districts Bylaw, 2022

**Codified to Bylaw No. 10099
July 30, 2025**

Table of Contents

PART I – Short Title, Definitions and Purpose

1. Short Title	1
2. Definitions.....	1
3. Purpose	1

PART II – Business Improvement Districts

4. Designation of Districts.....	2
5. Purpose of Districts	2

PART III – Boards of Management

6. Boards Continued.....	3
7. Powers of Boards	3
8. Composition of Boards	3
9. Term of Office.....	3
10. Board Vacancies, Replacements and Additions	4
11. Board Member Responsibilities	6
12. Board Remuneration	7
13. Election and Appointment of Officers	7
14. Role of the Chair and Vice-Chair	7
15. Board Committees.....	8
16. Designated Contact.....	8

PART IV – Meetings

17. Board Meeting Procedures.....	8
18. General Meetings	10
19. Annual General Meeting.....	10

PART V – Records, Reporting and Finances

20. Minutes and Records of the Board	11
21. Financial Records.....	11
22. Approval of Estimates by Council.....	12
23. Levy.....	12
24. Expenditures by Board	13
25. Auditor	13
26. Annual Report	13
27. Parking Facilities	14

PART VI – Altering Boundaries and Establishing and Disestablishing Districts

28. Altering the Boundaries of a District	14
29. Board Continued	15
30. Establishment of a District	15
31. Disestablishment of a District	16
32. Bylaw No. 9235	17
33. Bylaw No. 6731	17
34. Bylaw No. 6710	17
35. Bylaw No. 7092	17
36. Bylaw No. 7891	17
37. Coming into Force	17

BYLAW NO. 9845

The Business Improvement Districts Bylaw, 2022

The Council of the City of Saskatoon enacts:

PART I Short Title, Interpretation and Purpose

Short Title

1. This Bylaw may be cited as *The Business Improvement Districts Bylaw, 2022*.

Definitions

2. In this Bylaw:
 - (a) “**board**” means a board of management established pursuant to section 6;
 - (b) “**district**” means an area designated as a business improvement district pursuant to section 4;
 - (c) “**member business**” means a business in the district that pays the levy mentioned in section 23.

Purpose

3. The purpose of this Bylaw, pursuant to section 25 of *The Cities Act*, is to:
 - (a) establish districts and designate the area for each district;
 - (b) establish a board for each district;
 - (c) describe the purposes of districts;
 - (d) describe the powers and obligations of boards; and
 - (e) identify procedures for the establishment and disestablishment of districts and the alteration of district boundaries.

PART II

Business Improvement Districts

Designation of Districts

4. The areas comprised of the land shown in bold outline on the location plans set out in the following schedules are designated as the following districts:
 - (a) Schedule “A” – 33rd Street Business Improvement District;
 - (b) Schedule “B” – Broadway Business Improvement District;
 - (c) Schedule “C” – Downtown Business Improvement District;
 - (d) Schedule “D” – Riversdale Business Improvement District;
 - (e) Schedule “E” – Sutherland Business Improvement District.

Purpose of Districts

5. The purpose for which districts are established is to:
 - (a) improve, beautify and maintain publicly owned lands, buildings and structures in the district, in addition to any improvement, beautification or maintenance that is provided by the City;
 - (b) acquire, by purchase, lease or otherwise, any land or building necessary for any purpose mentioned in this section and improve, beautify, maintain or dispose of that land or building;
 - (c) promote the district as a business, shopping or entertainment area;
 - (d) undertake improvement and maintenance of any land for use as parking and dispose of that land by sale, lease, exchange or otherwise for public or private redevelopment for commercial purposes at a price not less than its fair market value; and
 - (e) conduct any studies or prepare any designs that may be necessary for any purpose mentioned in this section.

PART III Boards of Management

Boards Continued

6. The boards for each of the districts mentioned in section 4 are continued.

Powers of Boards

7. Subject to this Bylaw and every other applicable City and provincial enactment, a board has the power to do all things necessarily incidental to the attainment of the purposes mentioned in section 5.

Composition of Boards

8. (1) A board is a body corporate and consists of the following individuals appointed by resolution of Council:
- (a) at least one individual who is a member of Council; and
 - (b) no less than 5 and no more than 12 other individuals who are electors of the City, and:
 - (i) operate a business in the district;
 - (ii) are nominees of a corporation that operates a business in the district; or
 - (iii) are recommended by the board to sit as members at large.
- (2) No more than two members at large may be appointed to sit on the board at any given time.
- (3) Appointments to a board will encourage equity, diversity and inclusion and promote an inclusive environment.

Term of Office

9. (1) Unless they are sooner removed from or vacate their office, a board member holds office until a successor is appointed after the first meeting of Council following the next general election after the board member is appointed.

- (2) A board member is eligible for reappointment with no term limit.
- (3) Council may, by resolution, remove any board member appointed pursuant to section 8 and may appoint another individual to replace the board member so removed.

Board Vacancies, Replacements and Additions

- 10. (1) If a board vacancy occurs for any reason, an individual who qualifies pursuant to clause 8(1)(b) may be recommended by the board to Council for appointment to fill the vacancy for the unexpired portion of the term.
- (2) A board must initiate the steps mentioned in subsection (3) if:
 - (a) a board member fails to attend three consecutive board meetings without being authorized to do so by resolution of the board;
 - (b) the status of a board member changes so that they no longer qualify pursuant to clause 8(1)(b);
 - (c) a board member provides written notice that they are vacating their office pursuant to subsection (4);
 - (d) a board resolves to seek the removal of a board member from the board at a meeting mentioned in subsection (5);
 - (e) a board resolves to seek the appointment of a replacement board member to the board; or
 - (f) a board resolves to seek the appointment of an additional board member to the board.
- (3) In the circumstances mentioned in subsection (2):
 - (a) the board shall notify the City Clerk of the circumstances and provide the City Clerk with:
 - (i) either:
 - (A) a completed request for board appointment or removal in a form prescribed by the City; or

- (B) a written recommendation that the board member continue to serve on the board despite the circumstances mentioned in clauses (2)(a) or (2)(b);
 - (ii) signed minutes of the meeting at which the vote was held on this matter; and
 - (iii) if applicable, the name and biography of the individual selected by the board pursuant to subsection (1);
 - (b) the City Clerk shall place the matter on the agenda for the next Governance and Priorities Committee meeting;
 - (c) after considering the matter, the Governance and Priorities Committee shall recommend to Council whether to accept the board's request or recommendation or take other action;
 - (d) Council shall resolve what action to take with respect to the board member.
- (4) If a board member intends to vacate their office during the term of the board, the board member must provide to the chair at least 30 days' written notice before they vacate their office.
- (5) In the case of the removal of a board member:
- (a) notice must be provided by the board to the board member at least five business days in advance of the board meeting at which the matter will be considered; and
 - (b) at the board meeting at which the matter is considered:
 - (i) the board member may speak to the matter; and
 - (ii) the board member may be accompanied by an individual who is not a board member.
- (6) During the term of the board, a resolution requesting Council to approve an increase in the maximum size of a board as mentioned in subsection 8(1) may be adopted at an annual general meeting or general meeting, provided the proposed increase is listed in the meeting notice as an agenda item.

Board Member Responsibilities

11. (1) The board and each board member shall operate in compliance with all applicable City and provincial enactments and all applicable board policies, including:
 - (a) *The Cities Act*;
 - (b) *The Local Authority Freedom of Information and Protection of Privacy Act*;
 - (c) *The Legislation Act*;
 - (d) the *City of Saskatoon Code of Conduct for Members of Civic Boards, Commissions, Authorities and Committees* (C01-003 – Attachment 1).
- (2) Council may impose sanctions upon a board member who has been found, upon result of an investigation, to have violated the *City of Saskatoon Code of Conduct for Members of Civic Boards, Commissions, Authorities and Committees*.
- (3) Every board member shall:
 - (a) exercise the powers and discharge the duties of the office honestly, in good faith and in the best interests of the district;
 - (b) exercise the degree of care, diligence, and skill that a reasonable and prudent person would exercise in comparable circumstances;
 - (c) comply with the decisions of the board; and
 - (d) advise an officer of the board or designated district staff person if they are unable to attend a board meeting or a general meeting.
- (4) A board member who is a member of Council:
 - (a) may report all information from the board to the Governance and Priorities Committee and Council; and
 - (b) shall report information reasonably considered confidential by the board in camera to the Governance and Priorities Committee and Council.

Board Remuneration

12. (1) The position of a board member is voluntary and no remuneration will be paid for services as a board member.
- (2) Board members shall be reimbursed for expenses necessarily incurred in the performance of duties as a board member, in accordance with the policy established by the board.

Election and Appointment of Officers

13. (1) A board shall, as soon as possible after its members are appointed:
 - (a) elect a chair and vice-chair to manage and conduct its affairs; and
 - (b) appoint a secretary-treasurer and such other officers as it may deem necessary to properly conduct its business.
- (2) The secretary-treasurer may be a district staff person.

Role of the Chair and Vice-Chair

14. (1) In addition to the board member responsibilities described in section 11, the chair shall:
 - (a) call and chair board meetings and general meetings;
 - (b) speak on behalf of the board and district to the media and at Council or Standing Policy Committee meetings, as required;
 - (c) arrange for orientation and training of board members;
 - (d) ensure that the board notifies the City Clerk of the circumstances mentioned in subsection 10(2); and
 - (e) perform any other duties as directed by Council.
- (2) The vice-chair shall assume the responsibilities of the chair in the chair's absence.
- (3) The chair may delegate any of the actions mentioned in clauses (1)(b) through (e) to a board member or district staff person, as appropriate, but remains responsible to ensure that any delegated actions are performed.

Board Committees

15. (1) The board may:
 - (a) establish standing committees or ad hoc committees;
 - (b) determine the composition of each committee;
 - (c) establish the terms of reference for each committee; and
 - (d) report for information on the items mentioned in clauses (a) through (c) for each committee to the Standing Policy Committee on Finance.
- (2) Each committee shall be advisory in nature and decisions of the committee shall be subject to approval by the board.
- (3) A committee may consist of board members and other individuals appointed by the board.
- (4) A committee must be chaired by a board member.
- (5) Committees may deal only with the matters or questions referred to them by the board and may only take actions authorized by the board.

Designated Contact

16. (1) A board shall appoint a board member or district staff person to be the designated contact for the district and shall provide a dedicated district phone number or e-mail address for this person.
- (2) The board shall post the information mentioned in subsection (1) on the district's public website and include it in public information materials.
- (3) The City may post the information mentioned in subsection (1) on its website and include it in public information materials.

PART IV Meetings

Board Meeting Procedures

17. (1) Subject to the following subsections, a board shall:

- (a) establish its own meeting procedures;
 - (b) provide its meeting procedures to the Standing Policy Committee on Finance for information;
 - (c) following the Standing Policy Committee on Finance meeting at which the meeting procedures were received for information, adopt and publish the meeting procedures.
- (2) A board shall hold at least four regular board meetings each calendar year.
- (3) Special board meetings may be convened by any board member if, at least 24 hours prior to the meeting, all board members have been notified of the date, time and place of the meeting and the matters on the agenda for the meeting, unless all board members attend the meeting and unanimously consent to holding the meeting.
- (4) At regular board meetings, board members may consider or transact any business that is within the authority of the board. At a special board meeting, only those matters specifically identified by the convenor as being on the agenda for the meeting may be discussed and voted on.
- (5) The chair and all board members present may vote on every question before the board, and in the event of a tie vote, the question is deemed to have been decided in the negative.
- (6) A majority of board members constitutes a quorum, provided that the quorum consists of a majority of board members appointed in accordance with subclause 8(1)(b)(i) and (ii).
- (7) The secretary-treasurer of the board is responsible for ensuring that minutes are kept of all meetings of the board and committees established by the board.
- (8) A board may by resolution adopt a policy that provides that, where a board member cannot attend a meeting in person for reasons set out in the resolution, the board member:
 - (a) may participate in the meeting by electronic or other communication devices that enable them to hear and speak to the board members who are present; and
 - (b) shall be in attendance at the meeting for the purposes of establishing a quorum, for voting and for other purposes.

- (9) A board may make a resolution in writing in lieu of a board meeting. The resolution must be unanimous and signed by all board members entitled to vote on that resolution at a board meeting. Voting by proxy is not permitted.
- (10) This Bylaw prevails if there is any conflict between this Bylaw and the meeting procedures adopted pursuant to subsection (1).

General Meetings

- 18. (1) The board may call general meetings of the district to discuss issues and make decisions on any matter within the board's authority.
- (2) At least 15 days prior to a general meeting, the board must provide notice to every member business of the date, time, location and agenda of the general meeting.
- (3) Notice of a general meeting must be posted to the home page of the district's public website and may also be:
 - (a) hand delivered to the street address of each member business;
 - (b) sent by ordinary mail to the street address of each member business, which ordinary mail is deemed to have been received on the seventh day after the notice is mailed; or
 - (c) sent by email to the email address provided by the member business to the district.
- (4) A board may appoint a recording secretary for a general meeting, who need not be an operator, director or employee of a member business.
- (5) The chair of a general meeting may take such actions as are necessary to ensure the orderly conduct of the meeting and to ensure that the agenda of the meeting is followed and the purposes of the meeting are achieved.
- (6) No business shall be transacted at a general meeting unless a quorum of the board is present as set out in subsection 17(6).

Annual General Meeting

- 19. (1) Within the six month period following its most recent fiscal year end, the board must conduct a general meeting that it has designated as the annual general meeting.

- (2) Notice of the annual general meeting must include, in addition to that mentioned in subsection 18(2), estimated expenditures for the current year, and proposed revenues and expenditures for the following year.
- (3) A board's complete audited financial statements, with balance sheet and revenue and expenditure statements, must be made available during the annual general meeting notice period and at the annual general meeting.

PART V

Records, Reporting and Finances

Minutes and Records of the Board

20. A board shall:

- (a) keep proper minutes and records of every meeting of the board; and
- (b) make the minutes and records available upon request to:
 - (i) all electors who:
 - (A) operate a business in the district; or
 - (B) are nominees of a corporation that operates a business in the district;
 - (ii) all board members;
 - (iii) the City Clerk; and
 - (iv) the City Manager.

Financial Records

21. A board shall:

- (a) adopt and maintain banking arrangements and accounting practices that are acceptable to the City; and
- (b) keep such books of account and submit such records to the City as the City may require.

Approval of Estimates by Council

22. (1) A board shall submit to Council for its approval the revenue and expenditure estimates of the board for the current year by January 15 or otherwise if requested by Council and in the form requested by Council.
- (2) A board shall set out in the estimates mentioned in subsection (1):
- (a) the amounts to be contributed to the board by Council from general monies collected by the City;
 - (b) any amounts contributed to the board by Council from money collected as payments in lieu of the provision of off-street parking facilities as required by *The Planning and Development Act, 2007*;
 - (c) the amounts of any grants to be received by the board from sources other than the City; and
 - (d) the amounts to be received by the board from the disposal or conveyance of land and buildings.

Levy

23. (1) A levy is authorized to be paid by the operators of businesses in a district that Council considers sufficient to raise the amount required for the purposes of the proposed expenditures included in the approved estimates of the board, less any revenues to be received by the board under clauses 22(2)(a) to (d).
- (2) The levy mentioned in subsection (1) is to be based on the assessment of all land and improvements used or intended to be used for business purposes in a district.
- (3) If only a portion of any land and improvements is used or intended to be used for business purposes in a district, the levy mentioned in subsection (1) shall be based on the assessment of the portion.
- (4) The levy mentioned in subsection (1) is to be a uniform rate.
- (5) If the levy mentioned in subsection (1) is payable by one or more tenants, the levy shall be apportioned among tenants, and the landlord if applicable, based on rent or area, but not both.

- (6) When any levy payable under this section is payable by a tenant, the landlord is deemed to be the City's agent for the collection of the amount and shall promptly pay over to the City all amounts collected.

Expenditures by Board

- 24. (1) A board shall expend only those monies included in the estimates approved by Council and no board member shall authorize the expenditure of funds not previously approved by Council.
- (2) A board shall only expend amounts contributed to the board by Council from money collected as payments in lieu of the provision of off-street parking facilities as required by *The Planning and Development Act, 2007* on the acquisition, construction, operation or maintenance of parking facilities on land that does not form part of a street.
- (3) Subject to subsection (4), a board shall not incur indebtedness extending beyond the current year.
- (4) A board may incur indebtedness beyond the current year:
 - (a) up to a maximum of five years, for the lease of office space and equipment, provided these expenditures are specified within the board's estimates; and
 - (b) on application to and approval by the Standing Policy Committee on Finance.

Auditor

- 25. A board shall appoint an auditor on an annual basis and all books, documents, records of transactions, minutes and accounts of the board shall, at all times, be available for the auditor's inspection.

Annual Report

- 26. (1) The fiscal year of a board shall be the calendar year.
- (2) On or before June 30 of each year, a board shall submit its annual report for the preceding year to Council with a balance sheet and revenue and expenditure statements in a standardized form as set out in Schedule "F", together with a complete audited and certified financial statement.

- (3) Notwithstanding subsection (2), a board may, at its discretion, submit a review engagement if its annual revenue for the preceding year was less than \$500,000.

Parking Facilities

- 27. No land acquired by a board and used for parking shall be sold, leased or disposed of unless the board uses the proceeds to acquire land which provides an equal amount of parking.

PART VI

Altering Boundaries and Establishing and Disestablishing Districts

Altering the Boundaries of a District

- 28. (1) Council may alter the boundaries of a district by bylaw to add an area to an existing district if:
 - (a) in the opinion of Council, the alteration would have a beneficial effect on the businesses within the area described by the new boundaries;
 - (b) a petition requesting the addition of the area to the district signed by more than 50% of the operators of businesses in the area proposed to be added to the district, representing more than 50% of the total taxable business assessment in that area has been filed with the City Clerk or Council directs that notice be sent as below;
 - (c) notice has been sent by ordinary mail by the City Clerk to all operators of businesses in the area proposed to be added to the district, notifying them that written objections to the addition of the area to the district may be filed with the City Clerk within 30 days and advising them that, unless sufficient objections to the addition of the area to the district are made by a date specified within the notice, Council may by bylaw add the area to the district; and
 - (d) no more than one third of the operators of businesses in the area proposed to be added to the district representing no more than one third of the total taxable business assessment of the proposed area of the district have objected in writing to the addition of the area to the district prior to the date set by the City Clerk.
- (2) Council may alter the boundaries of a district by bylaw to withdraw an area from an existing district if:

- (a) in the opinion of Council, the alteration would have a beneficial effect on the businesses within the area described by the new boundaries;
- (b) a petition requesting the withdrawal of the area from the district signed by more than 50% of the operators of businesses in the area proposed to be withdrawn from the district, representing more than 50% of the total taxable business assessment in that area has been filed with the City Clerk or Council directs that notice be sent as below;
- (c) notice has been sent by ordinary mail by the City Clerk to all operators of businesses in the area proposed to be withdrawn from the district, notifying them that written objections to the withdrawal of the area from the district may be filed with the City Clerk within 30 days and advising them that, unless sufficient objections to the withdrawal of the area from the district are made by a date specified within the notice, Council may by bylaw withdraw the area from the district; and
- (d) no more than one third of the operators of businesses in the area proposed to be withdrawn from the district representing no more than one third of the total taxable business assessment of the proposed area of the district have objected in writing to the withdrawal of the area from the district prior to the date set by the City Clerk.

Board Continued

29. If the boundaries of a district are altered by Council pursuant to section 28, the board for that district is continued as the board for the altered district.

Establishment of a District

30. Council may establish a district by bylaw if:
- (a) in the opinion of Council, the establishment would have a beneficial effect on the businesses within the area described by the proposed boundaries;
 - (b) a petition requesting the establishment of the district signed by more than 50% of the operators of businesses in the area proposed to be in the district, representing more than 50% of the total taxable business assessment in that area has been filed with the City Clerk or Council directs that notice be sent as below;

- (c) notice has been sent by ordinary mail by the City Clerk to all operators of businesses in the area proposed to be in the district, notifying them that written objections to the establishment of the district may be filed with the City Clerk within 30 days and advising them that, unless sufficient objections to the establishment of the district are made by a date specified within the notice, Council may by bylaw establish the district; and
- (d) no more than one third of the operators of businesses in the area proposed to be in the district representing no more than one third of the total taxable business assessment of the proposed area of the district have objected in writing to the establishment of the district prior to the date set by the City Clerk.

Disestablishment of a District

31. (1) Council may disestablish a district by bylaw if:
- (a) a petition requesting the disestablishment of a district signed by more than 50% of the operators of member businesses representing more than 50% the total taxable business assessment in the district has been filed with the City Clerk;
 - (b) Council has declined to approve the revenue and expenditure estimate of a board for the current year pursuant to subsection 22(1);
 - (c) a board has failed to submit revenue and expenditure estimates to Council for approval in two consecutive years;
 - (d) a board has failed to comply with its responsibilities pursuant to Part V;
 - (e) the district has otherwise failed to comply with this Bylaw; or
 - (f) Council has concluded for any reason that it is in the interests of the City to disestablish the district.
- (2) A district shall be disestablished on December 31 of the year in which the disestablishment bylaw is passed and the disestablishment bylaw must be passed no later than June 30 of that year.

- (3) Upon the disestablishment of a district, the board is dissolved and the assets and liabilities of the board become the assets and liabilities of the City. Any surplus funds remaining at the end of the year prior to disestablishment shall be used by the City, in its discretion, to support an initiative or project in the area of the disestablished district.

Bylaw No. 9235

32. *The 33rd Street Business Improvement District Bylaw, 2014* is repealed.

Bylaw No. 6731

33. *The Broadway Business Improvement District Bylaw, 1986* is repealed.

Bylaw No. 6710

34. *The Downtown Business Improvement District Bylaw, 1986* is repealed.

Bylaw No. 7092

35. *The Riversdale Business Improvement District Bylaw* is repealed.

Bylaw No. 7891

36. *The Sutherland Business Improvement District Bylaw, 1999* is repealed.

Coming into Force

37. This Bylaw comes into force on the day of its final passing.

Read a first time this 31st day of October, 2022.

Read a second time this 31st day of October, 2022.

Read a third time and passed this 31st day of October, 2022.

"Charlie Clark"

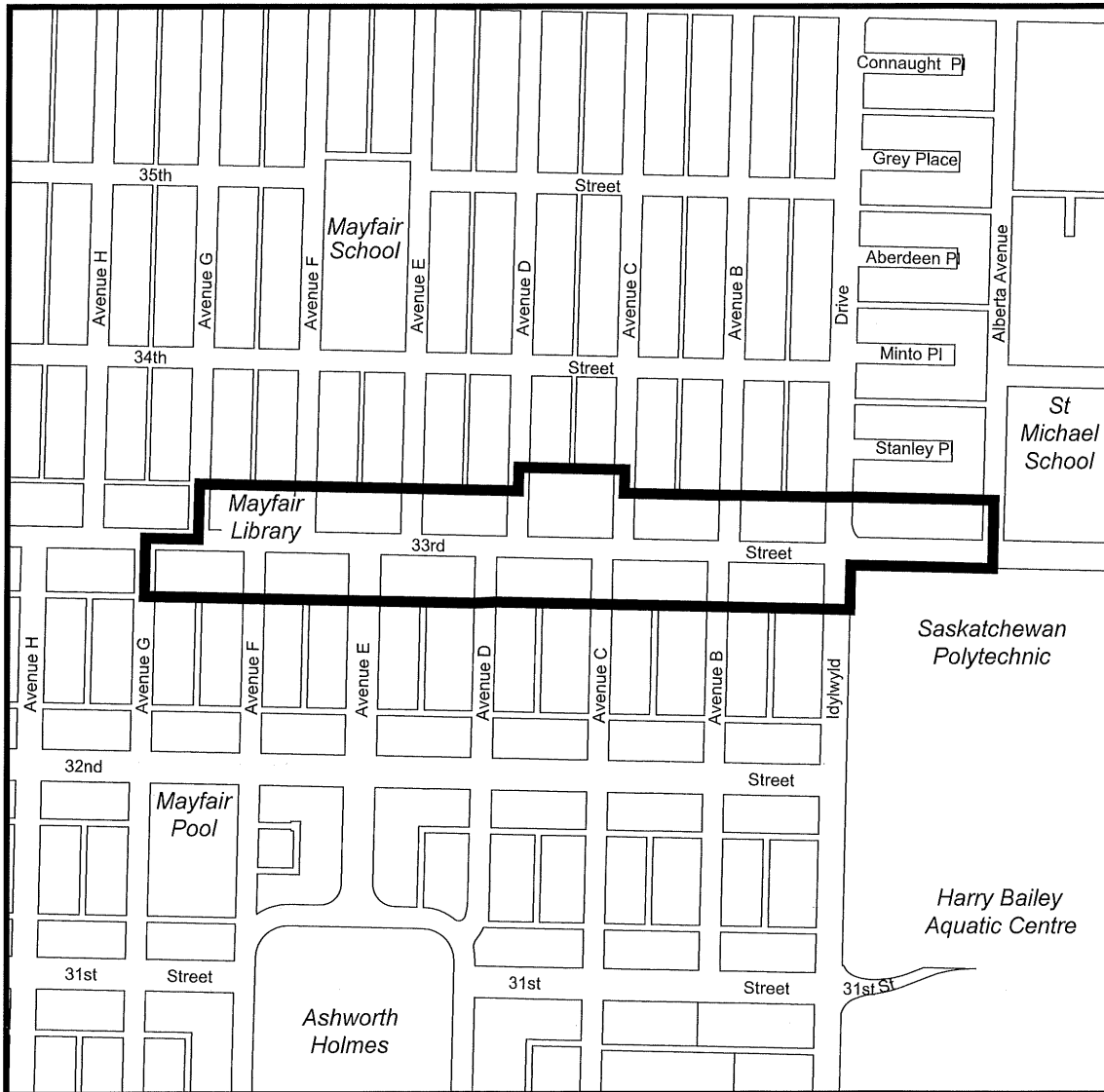
Mayor

"Adam Tittermore"

City Clerk

"SEAL"

Schedule "A"

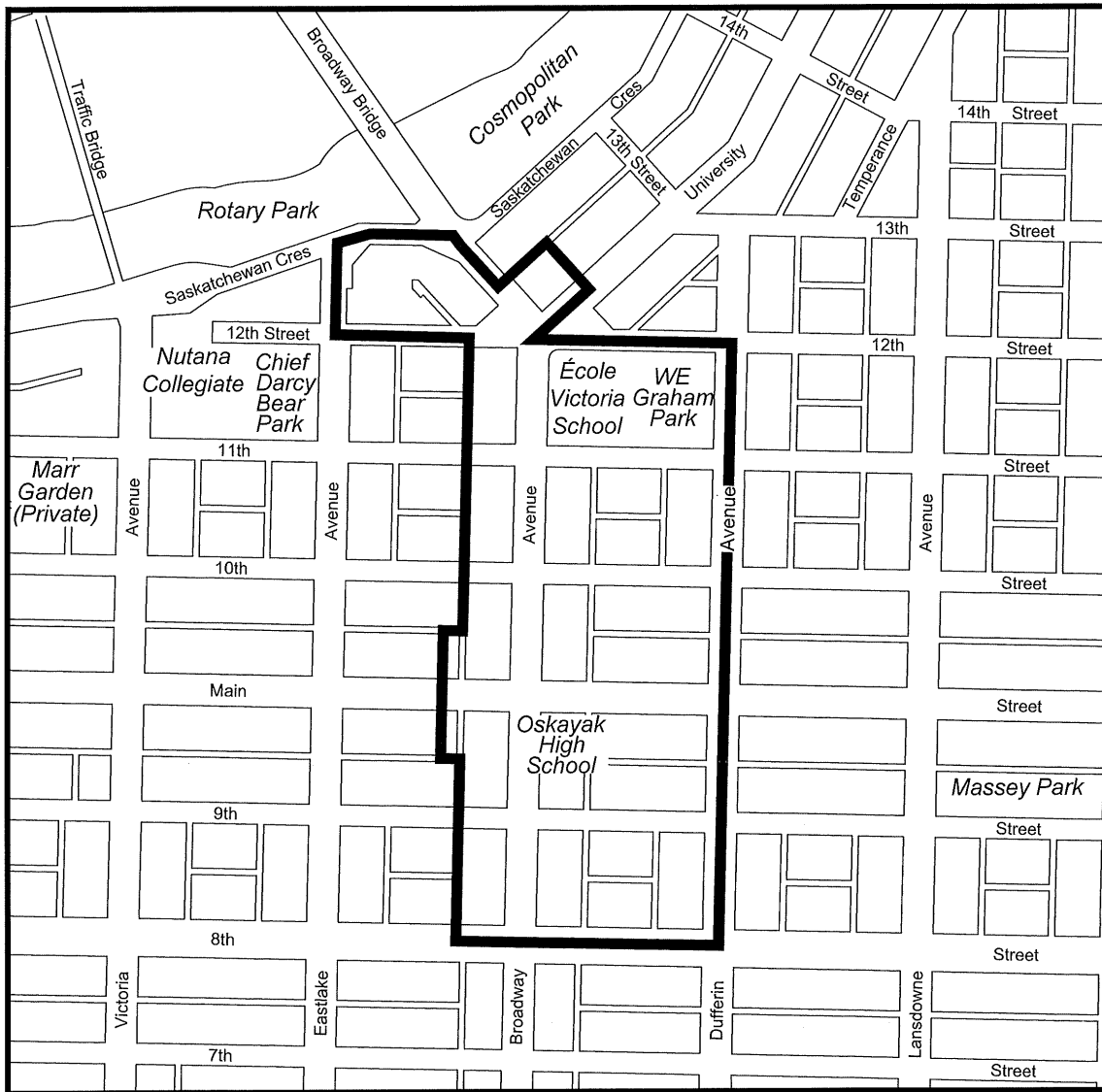


33rd Street Business Improvement District

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Schedule 'B'

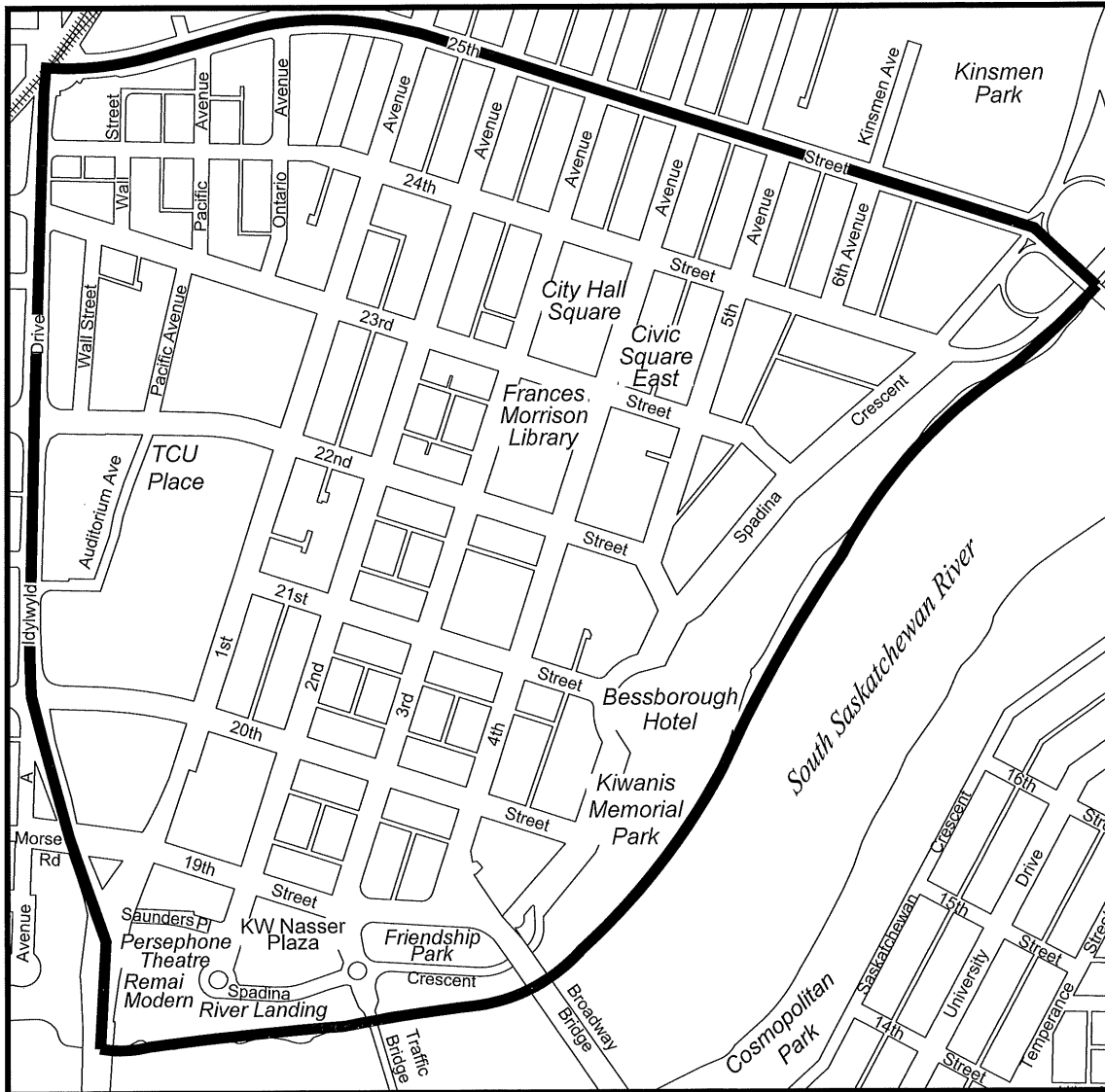


Broadway Business Improvement District

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Schedule "C"

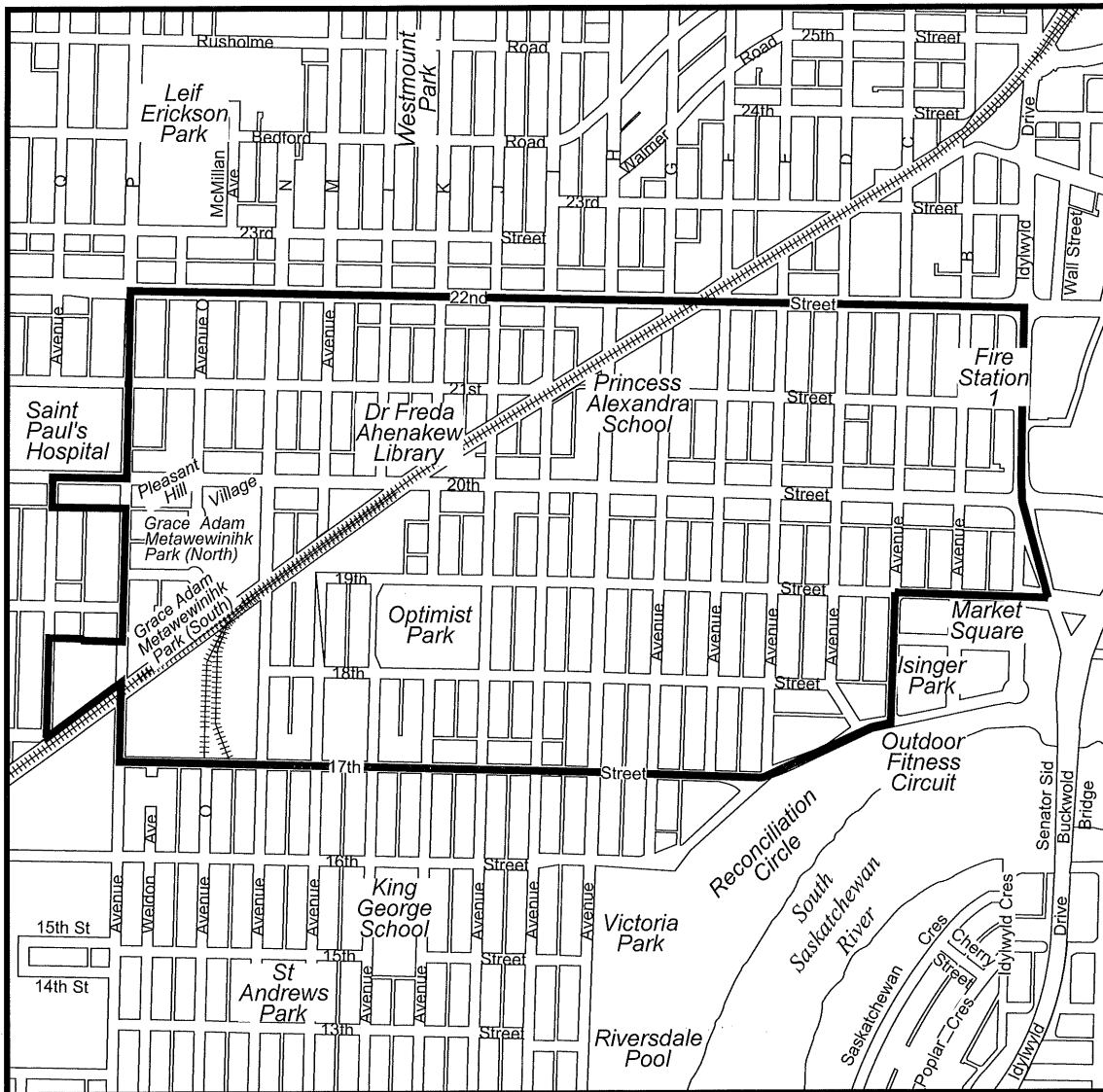


Downtown Business Improvement District

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Schedule "D"

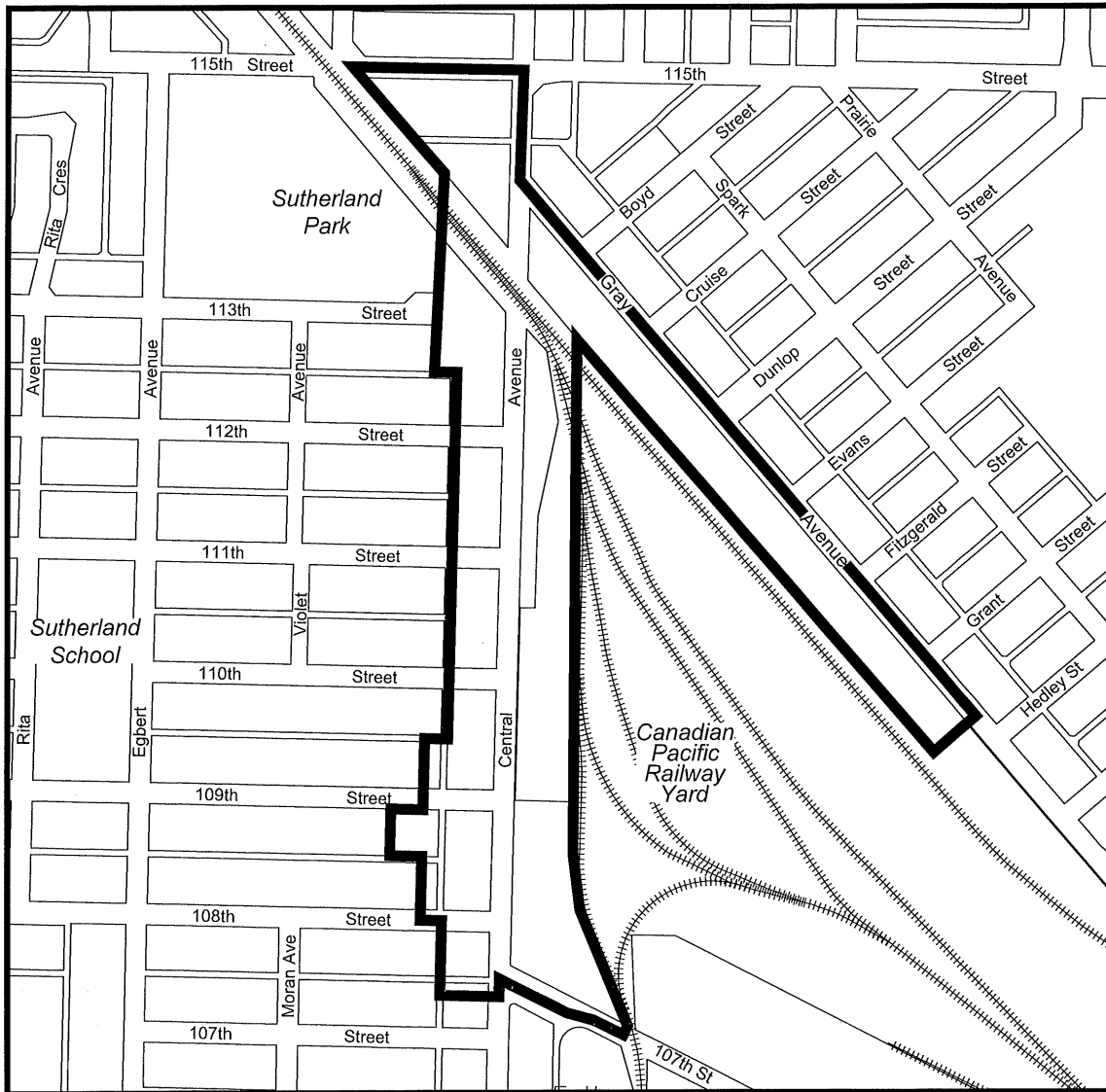


Riversdale Business Improvement District

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Schedule "E"



Sutherland Business Improvement District

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Schedule “F”

Standardized Financial Statement Template

[Business Improvement District Name]

Statement of Financial Position

June 30, XXXX

	<u>[Current Year]</u>	<u>[Previous Year]</u>
Assets		
Current Assets		
Cash and Cash Equivalents	-	-
Accounts Receivable	-	-
Prepaid Expenses	-	-
Other	-	-
	-	-
Long-Term Investments	-	-
Capital Assets	-	-
	-	-
Liabilities		
Current Liabilities		
Accounts Payable and Accrued Liabilities	-	-
Deferred Revenue	-	-
Other	-	-
	-	-
Long-Term Debt	-	-
	-	-
Net Assets		
General Fund	-	-
Internally Restricted Fund	-	-
Externally Restricted Fund	-	-
	-	-
	-	-

[Business Improvement District Name]
Statement of Changes in Net Assets
 June 30, XXXX

	General Fund	Internally Restricted Fund	Externally Restricted Fund	[Current Year]	[Previous Year]
Net Assets, Beginning of Year	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
Net Assets, End of Year	-	-	-	-	-

[Business Improvement District Name]
Statement of Operations
June 30, XXXX

	<u>[Current Year]</u>	<u>[Previous Year]</u>
Revenues		
Business Tax Levy	-	-
Grants	-	-
Events	-	-
Investment Income	-	-
Other	-	-
Total Revenues	-	-
Expenditures (sort alphabetically)		
Advertising and Promotion	-	-
Amortization	-	-
Bank Charges and Interest	-	-
Bad Debts	-	-
Board Meetings	-	-
Continuing Education	-	-
Insurance	-	-
Memberships and Dues	-	-
Office Expenses	-	-
Professional Fees	-	-
Rent	-	-
Repairs and Maintenance	-	-
Telephone	-	-
Utilities	-	-
Wages and Salaries	-	-
Total Expenditures	-	-
Excess (Deficiency) of Revenue over Expenditures before Other Items	-	-
Other Item(s)	-	-
Excess (Deficiency) of Revenue over Expenditures	-	-

Business Improvement District Name
Statement of Cash Flows
June 30, XXXX

	<u>[Current Year]</u>	<u>[Previous Year]</u>
Cash Provided By (used for) the Following Activities		
Operating:		
Excess (deficiency) of Revenue Over Expenditures	-	-
Amortization	-	-
Loss (gain) on Disposal of Tangible Capital Assets	-	-
Other	-	-
	-	-
Changes in Assets/Liabilities:		
Accounts Receivable	-	-
Prepaid Expenses	-	-
Other	-	-
Accounts Payable and Accrued Liabilities	-	-
Deferred Revenue	-	-
Other	-	-
	-	-
Cash Provided by Operating Activities	-	-
Capital:		
Acquisition of Capital Assets	-	-
Proceeds From the Disposal of Capital Assets	-	-
Other Capital	-	-
	-	-
Cash Provided by (applied to) Capital Transactions	-	-
Investing:		
Long-Term Investments	-	-
Other Investments	-	-
	-	-
Cash Provided by (Applied to) Investing Transactions	-	-
Financing:		
Long-Term Debt Issues	-	-
Long-Term Debt Repaid	-	-
Other Financing	-	-
	-	-
Cash Provided by (Applied to) Financing Transactions	-	-
Change in Cash And Temporary Investments During the Year	-	-
Cash and Temporary Investments - Beginning of Year	-	-
Cash and Temporary Investments - End of Year	-	-

[Business Improvement District Name]
Note to the Financial Statements
June 30, XXXX

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|---------|---------------------------------|
| Note 1 | Nature of Operations |
| Note 2 | Significant Accounting Policies |
| Note 3 | Long-Term Investments |
| Note 4 | Capital Assets |
| Note 5 | Long-Term Debt |
| Note 6 | Others (if required) |
| Note 7 | Commitments |
| Note 8 | Economic Dependence |
| Note 9 | Financial Instruments |
| Note 10 | Comparative Figures |