

2020 STATEMENT OF FINANCIAL INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2020



REGIONAL
DISTRICT
OF NANAIMO



REGIONAL DISTRICT OF NANAIMO

The information contained in this booklet represents the Regional District of Nanaimo's filing under the Financial Information Act for the year ended December 31, 2020 and has been presented to and received by the Board of the Regional District of Nanaimo at a meeting held June 8, 2021.

The financial summary information included in this report is extracted from the 2020 audited annual financial statements prepared by the Regional District. The full text of the financial statements may be obtained from the Regional District offices or through its website at www.rdn.bc.ca/financial-reports.

Signed in accordance with the requirements of the Financial Information Regulation, Schedule 1, and Section 9(2).

A handwritten signature in black ink that reads "Tyler Brown". The signature is written in a cursive, flowing style.

Tyler Brown
Chairperson

A handwritten signature in blue ink that reads "J Bradburne". The signature is written in a cursive, flowing style.

Jeannie Bradburne
Director of Finance

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(In compliance with the Financial Information Act of British Columbia, Chapter 140)

Management's Responsibility



To the Members of the Board of the Regional District of Nanaimo:

This statement is provided to clarify and outline the roles and responsibilities of the management team, the elected Board of Directors and the independent auditors in relation to the preparation and review of the Regional District of Nanaimo's annual financial results.

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

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

The Regional Board of Directors is composed entirely of Directors who are neither management nor employees of the Regional District. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for delegating the authority for approval of the consolidated financial statements. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management. The Board is also responsible for recommending the appointment of the Regional District's external auditors. The external auditors have full and free access to the Board and management to discuss their audit findings.

MNP LLP, an independent firm of Chartered Professional Accountants, has been appointed by the Regional Board of Directors to audit the consolidated financial statements and report to them; their report follows.

May 11, 2021

A handwritten signature in blue ink, appearing to read "J. Bradburn", is written over a horizontal line.

Director of Finance

Independent Auditor's Report

To the Members of the Board of the Regional District of Nanaimo:

Opinion

We have audited the consolidated financial statements of the Regional District of Nanaimo (the "Regional District"), which comprise the consolidated statement of financial position as at December 31, 2020, and the consolidated statements of operations, changes in net financial assets and cash flows and related schedules on pages 26 to 38 for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Regional District as at December 31, 2020, and the results of its consolidated operations and its consolidated 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 Consolidated 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 consolidated 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.

Supplementary Information

The supplementary information on pages 39 to 55 have been presented for purposes of additional analysis and are unaudited. We do not express an opinion on these schedules because our examination did not extend to the detailed information therein.

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

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Regional 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 Regional District's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 Regional 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 Regional 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 consolidated 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 consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Regional District to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

Nanaimo, British Columbia

May 11, 2021

MNP LLP

Chartered Professional Accountants

REGIONAL DISTRICT OF NANAIMO
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2020

		2020	2019
Financial Assets			
Cash and cash equivalents	(Note 2)	\$ 57,637,052	\$ 46,222,777
Accounts receivable	(Note 3)	9,172,173	10,132,237
Portfolio investments	(Note 4)	81,829,591	67,568,716
Other jurisdictions debt receivable	(Note 5)	61,852,021	60,378,571
Other assets	(Note 6)	98,719	68,876
		210,589,556	184,371,177
Financial Liabilities			
Short-term loans	(Note 7)	407,886	497,157
Accounts payable	(Note 8)	12,741,742	12,843,654
Wages and benefits payable		2,409,731	1,930,926
Employee future benefits	(Note 9)	2,348,214	2,180,794
Permit deposits		822,412	877,379
Landfill closure and post closure costs	(Note 10)	20,916,701	22,117,705
Deferred revenue	(Note 11)	32,280,223	29,212,444
Long-term debt	(Note 12)	119,101,353	108,962,483
		191,028,262	178,622,542
Net Financial Assets		19,561,294	5,748,635
Non-financial Assets			
Tangible capital assets	(Note 13)	283,139,697	276,050,281
Prepaid expenses		1,158,548	2,243,768
Inventory of Supplies		48,547	67,895
		284,346,792	278,361,944
Accumulated Surplus	(Note 14)	\$ 303,908,086	\$ 284,110,579
Contingent Liabilities (Note 21)			
Significant Events (Note 26)			
Commitments (Note 27)			



Jeannie Bradburne, CPA, CGA
 Director of Finance

The accompanying notes are an integral part of these consolidated financial statements

**REGIONAL DISTRICT OF NANAIMO
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Budget (Note 17)	2020	2019
Revenue			
Property tax requisition	\$ 58,729,264	\$ 58,714,896	\$ 53,936,088
Operating revenues	26,402,329	23,702,971	26,579,352
Government transfers and grants (Note 15)	17,739,029	10,738,337	9,318,550
Developer contributions	12,197,803	1,297,501	2,118,731
Other income	2,005,843	3,781,071	2,886,997
Interest on investments	200,000	2,359,152	2,093,602
Payments in lieu of taxes	170,867	196,668	416,630
	<u>117,445,135</u>	<u>100,790,596</u>	<u>97,349,950</u>
Expenses			
General Government	6,004,874	4,143,970	3,476,164
Strategic and Community Development	5,605,094	4,011,282	4,061,600
Wastewater and Solid Waste Management	25,444,812	26,328,304	31,304,187
Water, Sewer and Street Lighting	6,246,176	6,935,957	6,583,203
Public Transportation	24,455,206	22,687,350	21,942,378
Protective Services	6,413,800	6,277,897	6,051,231
Parks, Recreation and Culture	12,970,643	10,608,329	11,929,976
	<u>87,140,605</u>	<u>80,993,089</u>	<u>85,348,739</u>
Surplus for the year	30,304,530	19,797,507	12,001,211
Accumulated surplus, Beginning of year	284,110,579	284,110,579	272,109,368
Accumulated surplus, End of year (Note 14)	<u>\$ 314,415,109</u>	<u>\$ 303,908,086</u>	<u>\$ 284,110,579</u>

The accompanying notes are an integral part of these consolidated financial statements

REGIONAL DISTRICT OF NANAIMO
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budget (Note 17)	2020	2019
Surplus for the year	\$ 30,304,530	\$ 19,797,507	\$ 12,001,211
Acquisition of tangible capital assets	(72,115,781)	(15,243,098)	(36,520,525)
Amortization of tangible capital assets	-	8,034,678	7,471,033
Proceeds on disposal of tangible capital assets	-	37,501	157,220
Loss on disposal of tangible capital assets	-	81,501	198,908
Change in prepaid expenses	-	1,085,220	(254,837)
Change in inventories	-	19,350	(19,762)
Increase (Decrease) Net Financial Assets	(41,811,251)	13,812,659	(16,966,752)
Net Financial Assets, Beginning of year	5,748,635	5,748,635	22,715,387
Net Financial Assets, End of year	<u>\$ (36,062,616)</u>	<u>\$ 19,561,294</u>	<u>\$ 5,748,635</u>

The accompanying notes are an integral part of these consolidated financial statements

REGIONAL DISTRICT OF NANAIMO
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2020

	2020	2019
Operating Transactions		
Surplus for the year	\$ 19,797,507	\$ 12,001,211
Non-cash items included in surplus		
Amortization of tangible capital assets	8,034,678	7,471,033
Contributed tangible capital assets	(25,668)	(324,173)
Loss on disposal of tangible capital assets	81,501	198,908
Debt actuarial adjustments	(478,936)	(407,773)
Change in non-cash working capital balances related to operations		
Decrease (Increase) in accounts receivable	960,064	(941,124)
Increase in other assets	(29,843)	(43,298)
(Decrease) Increase in accounts payable	(101,911)	1,201,818
Increase in deferred revenue	3,067,779	1,186,035
Increase in wages and benefits payable	478,805	192,696
Increase in employee future benefits	167,420	49,102
(Decrease) Increase in permit deposits	(54,967)	249,401
Decrease (Increase) in prepaid expenses	1,085,220	(254,837)
Decrease (Increase) in inventory	19,350	(19,762)
(Decrease) Increase in landfill closure and post closure costs	(1,201,004)	4,854,488
Cash provided by operating transactions	<u>31,799,995</u>	<u>25,413,725</u>
Capital Transactions		
Acquisition of tangible capital assets	(15,217,430)	(36,196,352)
Proceeds on disposal of tangible capital assets	37,501	157,220
Cash used in capital transactions	<u>(15,179,929)</u>	<u>(36,039,132)</u>
Investment Transactions		
Cash used in investment transactions	<u>(14,260,875)</u>	<u>(646,017)</u>
Financing Transactions		
Short and long term debt issued	11,463,859	15,000,000
Repayment of short and long-term debt	(2,408,775)	(1,836,558)
Cash provided by financing transactions	<u>9,055,084</u>	<u>13,163,442</u>
Net change in cash and cash equivalents	11,414,275	1,892,018
Cash and cash equivalents	46,222,777	44,330,759
Cash and cash equivalents, End of year	(Note 2) \$ 57,637,052	\$ 46,222,777

The accompanying notes are an integral part of these consolidated financial statements

REGIONAL DISTRICT OF NANAIMO

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

The Regional District was incorporated in 1967 under the provisions of the British Columbia Municipal Act. Its principal activities are the provision of district wide local government services to the residents of seven electoral areas and four municipalities within its boundaries. These services include general government administration, bylaw enforcement, planning and development services, building inspection, fire protection and emergency response planning, public transportation, parks and recreation, water supply and sewage collection, wastewater disposal, solid waste collection and disposal, and street lighting.

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Principles of Consolidation

The Regional District follows Canadian public sector accounting standards issued by the Public Sector Accounting Board (PSAB) of CPA Canada.

Consolidated financial statements have been prepared in accordance with the recommendations of the Public Sector Accounting Board (PSAB). The consolidated financial statements include the activities related to all funds belonging to the one economic entity of the Regional District. In accordance with those standards, inter-departmental and inter-fund transactions have been removed to ensure financial activities are recorded on a gross basis. The consolidated financial statements have been prepared on a going concern basis.

The resources and operation of the District are segregated into various funds for accounting and financial reporting purposes, each being treated as a separate entity with responsibility for the stewardship of the assets allocated to it.

The consolidated financial statements include the Regional District of Nanaimo's proportionate share of the Arrowsmith Water Service (a joint venture agreement with the City of Parksville and Town of Qualicum Beach) and the Englishman River Water Service (a joint venture agreement with the City of Parksville). The Regional District's share of the joint ventures is accounted for on a proportionate basis as follows:

Arrowsmith Water Service	22.4%
Englishman River Water Service	26.0%

Any inter-entity transactions are eliminated on consolidation.

(b) Cash and cash equivalents

Cash equivalents are carried at cost and have a maturity period of less than three months.

(c) Portfolio investments

Portfolio investments include both Municipal Finance Authority of British Columbia (MFA) pooled investments where market-based unit values are allocated amongst the participants in the investment pool, and other long term investments in securities which are carried at cost less any amortized premium and have a maturity period of greater than one year. It is the intention of the Regional District to hold these instruments to maturity. Any premium has been amortized on a straight-line basis using the earlier of the date of maturity or call date.

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(d) Non-financial Assets

i. Tangible Capital Assets

Tangible capital assets are physical assets that are to be used on a continuing basis, are not for sale in the ordinary course of operations and have useful economic lives extending beyond a single year. Section 3150 of Public Sector Accounting Handbook requires governments to record and amortize the assets over their estimated useful lives. Tangible capital assets are reported at historical cost and include assets financed through operating budgets, short-term and long-term debt, and leases. Tangible capital assets, when acquired, are recorded at cost which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. Tangible capital asset cost less any estimated residual value is amortized on a straight-line basis over estimated useful lives as follows:

Asset Category	Useful Life Range (years)
Land	n/a
Land Improvements	15 - 50
Building	20 - 50
Equipment, Furniture & Vehicles	5 - 20
Engineering Structures	
Water	25 - 75
Sewer	45 - 75
Wastewater	30 - 75
Solid Waste	20 - 50
Transportation	20 - 50

Assets under construction are not amortized until the asset is available for productive use.

ii. Contributions of tangible capital assets

Tangible capital assets received as contributions (examples are parklands as a result of subdivision, donated land and infrastructure built by property developers which is transferred to the Regional District) are recorded as assets and revenues at their fair value at the date of receipt.

iii. Inventories

Inventories held for consumption are recorded at the lower of cost and replacement cost.

(e) Debt servicing cost

Interest is recorded on an accrual basis.

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(f) Financial Instruments

Financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, other jurisdictions debt receivable, short-term loans, accounts payable, wages and benefits payable, permit deposits and long-term debt. Unless otherwise noted, it is management's opinion that the Regional District is not exposed to significant interest, currency or credit risk arising from these financial instruments.

(g) Revenue recognition

Revenues are recorded on an accrual basis and are recognized in the period in which they are earned.

Property tax revenues and payments in lieu are recognized as revenue when levied. Operating revenues such as user fees, tipping fees, garbage, and recycling collection fees are recognized when charged to the customer, when amounts are measurable and when collectability is reasonably assured. Interest on investments is recorded when earned on an accrual basis. Development cost contributions are recorded as deferred revenues when received and recognized as revenue in the year in which the associated expenditures are incurred. Donations of tangible assets are recognized as revenue on the date of receipt. Other revenues are recognized as revenue when amounts can be reasonably estimated and collectability is reasonably assured.

The Regional District recognizes a government transfer as revenue when the transfer is authorized and all eligibility criteria, if any, have been met. A government transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability. In such circumstances, the Regional District recognizes revenue as the liability is settled. Transfers of non-depreciable assets are recognized in revenue when received or receivable.

(h) Expense recognition

Operating expenses are recorded on an accrual basis. Expenses under the accrual basis are recognized as they are incurred and measurable based on receipt of goods and services and/or the creation of a legal obligation to pay.

Estimates of employee future benefits are recorded as expenses in the year they are earned. Landfill closure and post closure costs are recognized as costs as landfill capacity is used.

(i) Contingent liabilities

Contingent liabilities are recognized in accordance with PS 3300, which requires that an estimate be recorded when it is likely that a future event will confirm that a liability has been incurred by the financial statement date and that the amount can be reasonably estimated.

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(j) Use of Estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Significant areas requiring management estimates are the determination of employee retirement benefits, landfill closure and post closure liabilities, likelihood of collection of accounts receivable, useful lives of tangible capital assets and provisions for contingencies. Liabilities for contaminated sites are estimated based on the best information available regarding potentially contaminated sites that the Regional District is responsible for. Actual results may vary from those estimates and adjustments will be reported in operations as they become known. Changes to the underlying assumptions and estimates or legislative changes in the near term could have a material impact on the provisions recognized.

(k) Liability for contaminated sites

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the Regional District is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at December 31, 2020.

At each financial reporting date, the Regional District reviews the carrying amount of the liability. Any revisions required to the amount previously recognized is accounted for in the period revisions are made. The Regional District continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

(l) Upcoming accounting standard

PS 3280 Asset Retirement Obligations

In August 2018, new PS 3280 Asset Retirement Obligations was included in the CPA Canada Public Sector Accounting Handbook (PSA HB). The new PS 3280 establishes standards on how to account for and report a liability for asset retirement obligations (ARO). As asset retirement obligations associated with landfills are included in the scope of the new PS 3280, PS 3270 Solid Waste Landfill Closure and Post-Closure Liability will be withdrawn. The main features of this standard are as follows:

- An ARO represents a legal obligation associated with the retirement of a tangible capital asset.
- Asset retirement costs increase the carrying amount of the related tangible capital asset and are expensed in a rational and systematic manner.
- When an asset is no longer in productive use, the associated asset retirement costs are expensed.

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(I) Upcoming accounting standard (Continued)

- Measurement of the ARO liability should result in the best estimate of the amount required to retire a tangible capital asset at the financial statement date.
- Subsequent measurement of the ARO liability results in either a change in the carrying amount of the related tangible capital asset or an expense. The accounting treatment depends on the nature of the remeasurement and whether the asset remains in productive use.
- The best method to estimate the liability is often a present value technique.

This standard is effective for fiscal years beginning on or after April 1, 2022 and the Regional District is expected to apply it to its December 31, 2023 financial statements.

2. CASH AND CASH EQUIVALENTS

Cash and cash equivalents are comprised of cash on hand and cash on deposit at financial institutions.

	2020	2019
Cash	\$ 12,251,367	\$ 35,953,828
Cash Equivalents	45,385,685	10,268,949
	<u>\$ 57,637,052</u>	<u>\$ 46,222,777</u>

3. ACCOUNTS RECEIVABLE

	2020	2019
Province of British Columbia	\$ 526,401	\$ 1,234,702
Government of Canada	1,784,181	2,623,343
Regional and local governments	569,950	962,868
BC Transit Annual Operating Agreement	2,761,578	1,869,648
Accrued Investment interest	213,779	204,088
Developer DCC instalments/contributions	1,285,000	653,821
Other trade receivables	2,031,284	2,583,767
	<u>\$ 9,172,173</u>	<u>\$ 10,132,237</u>

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

4. PORTFOLIO INVESTMENTS

	2020	2019
Canaccord	\$ 2,966,000	\$ 25,318,000
Canadian Western Bank	2,000,000	-
Coast Capital Savings	7,138,468	10,000,000
Coastal Community Credit Union	4,000,000	3,259,268
Toronto-Dominion	201,118	199,808
Municipal Finance Authority	65,524,005	28,791,640
	<u>\$ 81,829,591</u>	<u>\$ 67,568,716</u>

Investments consist of term deposits at interest rates ranging from 1.40% to 2.65% to maturity in 2021 to 2024, recorded at cost.

5. OTHER JURISDICTIONS DEBT RECEIVABLE

Pursuant to the Local Government Act, the Regional District acts as the agency through which its member municipalities and other jurisdictions borrow funds from the Municipal Finance Authority. The annual cost of servicing this debt is recovered entirely from the borrowing jurisdiction. However, the Regional District is joint and severally liable for this debt in the event of default.

	2020	2019
Town of Qualicum Beach	\$ 2,314,682	\$ 2,777,618
City of Parksville	5,789,143	6,140,917
District of Lantzville	4,300,000	-
City of Nanaimo	35,980,651	37,535,681
Vancouver Island Regional Library	13,467,545	13,924,355
	<u>\$ 61,852,021</u>	<u>\$ 60,378,571</u>

6. OTHER ASSETS

	2020	2019
Security deposits	\$ 98,719	\$ 68,876

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

7. SHORT-TERM LOANS

During 2020, the Regional District entered into one additional short-term loan agreement totaling \$75,718 with the Municipal Finance Authority. In 2020, principal payments of \$164,989 were made. The maturity dates of the loans range between 1 to 4 years. The interest rates for these loans are variable, which at December 31 was 1.21% (2019, 2.58%).

	2020	2019
Land - Community Park EA B	\$ 37,600	\$ 75,200
Land - Community Park EA F	30,000	45,000
Fire Trucks - Errington Volunteer Fire Department	281,418	376,957
San Pareil Water - UV Treatment upgrade	58,868	-
	<u>\$ 407,886</u>	<u>\$ 497,157</u>

Short-term loan payments for the next five years are:

2021	2022	2023	2024	2025	Total
\$ 166,936	\$ 130,253	\$ 97,260	\$ 13,437	\$ -	<u>\$ 407,886</u>

8. ACCOUNTS PAYABLE

	2020	2019
Payable to Federal Government	\$ 1,541	\$ 258,781
Payable to Provincial Government	2,600,741	2,068,874
Payable to other local governments	100,509	128,395
Trade and other payables	10,038,951	10,387,604
	<u>\$ 12,741,742</u>	<u>\$ 12,843,654</u>

9. EMPLOYEE FUTURE BENEFITS

Retirement Benefits - The Regional District provides vested sick leave benefits to its employees who retire where they can qualify for a one time payout of up to 60 days of their accumulated unused sick leave. The amount recorded for these benefits is based on an actuarial evaluation done by an independent firm using a projected benefit actuarial valuation method prorated on service. The actuarial valuation was calculated at December 31, 2020.

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

9. EMPLOYEE FUTURE BENEFITS (CONTINUED)

The accrued post-employment benefits are as follows:

	2020	2019
Balance, beginning of year	\$ 1,810,570	\$ 1,805,221
Current service costs	195,190	160,042
Benefits paid	(150,060)	(182,829)
Interest cost	50,361	56,845
Amortization of Net Actuarial Loss/(Gain)	(16,310)	(28,709)
Balance, end of year	<u>\$ 1,889,751</u>	<u>\$ 1,810,570</u>

The significant actuarial assumptions adopted in measuring the Regional District's post-employment benefits are as follows:

	2020	2019
Discount Rate	2.1%	2.7%
Expected Inflation Rate and Wage & Salary Increases	2.5%	2.5%
	2020	2019
Operating Revenue Fund - Retirement benefits payable	\$ 1,961,304	\$ 2,178,342
Consolidation adjustment for actuarial valuation	(71,553)	(367,772)
Accrued benefit balance, end of year	<u>\$ 1,889,751</u>	<u>\$ 1,810,570</u>

Other Employee Benefits - Includes vacation pay adjustments and statutory and other benefits provided for in the collective agreement and which are paid in the normal course of business in the following year. The vacation pay liability at December 31, 2020 is \$143,512 (2019, \$135,155). The statutory benefits liability at December 31, 2020 is \$314,951 (2019, \$235,069).

	2020	2019
Retirement Benefits Payable	\$ (71,553)	\$ (367,772)
Other Employee Benefits	458,463	370,224
Future Liabilities - Employee Benefits	<u>\$ 386,910</u>	<u>\$ 2,452</u>

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

10. LANDFILL CLOSURE AND POST CLOSURE COSTS

In accordance with PS 3270, liabilities with respect to permanently closing and monitoring a landfill are incurred as landfill capacity is used. Landfill Closure costs include placing a permanent cover over the face of the landfill. Post Closure Maintenance costs include landfill gas monitoring, leachate collection system operation and general site maintenance for a period of 200 years after the landfill is permanently closed.

Landfill Closure costs - are estimated based on the open area of the remaining unused capacity of the landfill site. In 2009, a revised design and operations plan was approved for the landfill which provides additional airspace for future needs. This plan extended the estimated life of the landfill to 2030 which has since been updated to 2043 based on most recent usage data. The plan includes remediation and reuse of previously filled areas as well as extending perimeter berms for the development of new airspace.

At December 31, 2020, there were approximately 1,481,246 cubic meters of airspace available for waste and daily cover. Landfill Closure costs are estimated at \$13,828,535 (2019, \$13,822,447). As at December 31, 2020, \$2,594,390 (2019, \$2,331,928) has been set aside in reserves for this purpose. The balance of Landfill Closure costs are expected to be funded by a combination of future reserve account contributions, operating budgets and/or borrowing.

Post Closure Maintenance costs - are costs estimated to manage the closed landfill for a statutory period of 200 years (increased from 25 years in 2015). Post Closure Maintenance costs are estimated using a number of factors including the percentage of landfill capacity already filled, the probable closure date, the regulated monitoring period, the estimated annual maintenance costs and a present value discount rate which is the difference between the long-term MFA borrowing rate and the 5 year average Consumer Price Index. The current estimate for annual Post Closure Maintenance costs are \$575,000 for year 1-5; \$475,000 for year 6-10; \$275,000 for year 11-25; and \$100,000 for year 26-200. Total Post Closure Maintenance costs are estimated to be \$7,088,166 (2019, \$8,295,258) based on 69% of the total landfill capacity being filled at this date, a 23 year lifespan to 2043, final closure in 2043, and a discount rate of 1.22%. Post Closure Maintenance costs are expected to be funded by annual budget appropriations in the years in which they are incurred.

The remaining liability to be recognized is estimated to be \$9,397,359 (2019, \$10,408,332) based on the remaining capacity of 1,481,246 cubic meters of airspace, which is 31% of the total landfill capacity.

	2020	2019
Landfill Closure Costs	\$ 13,828,535	\$ 13,822,447
Post Closure Maintenance Costs	7,088,166	8,295,258
Future Liabilities - Landfill Closure and Post Closure	<u>\$ 20,916,701</u>	<u>\$ 22,117,705</u>
Reserves on hand	<u>\$ 2,594,390</u>	<u>\$ 2,331,928</u>

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

11. DEFERRED REVENUE

	December 31, 2019	Restricted Inflows	Revenue Recognized	December 31, 2020
Development Cost Charges	\$ 16,830,884	\$ 4,544,997	\$(1,138,296)	\$ 20,237,585
Gas Tax Revenue Transfer program - Community Works Fund	11,953,886	2,053,213	(2,231,316)	11,775,783
Other	427,674	142,300	(303,119)	266,855
	<u>\$ 29,212,444</u>	<u>\$ 6,740,510</u>	<u>\$(3,672,731)</u>	<u>\$ 32,280,223</u>

Development Cost Charges - are amounts collected or payable as a result of new subdivision or building developments under the authority of Section 559 of the *Local Government Act*. The purpose of Section 559 is to collect funds for infrastructure which will be built as a result of population growth. Development Cost Charge bylaws have been enacted for the future expansion of wastewater treatment facilities and a bulk water system.

Community Works Fund - is a program component of the federal government's "New Building Canada Fund" which was established to transfer a portion of gas tax revenues to local governments to address infrastructure deficits. Additional information on the Regional District of Nanaimo's use of the Community Works Fund grants is included in the Schedule of Receipts and Disbursements Gas Tax Revenue Transfer Programs.

12. LONG-TERM DEBT

Debt is recorded and payable in Canadian dollars. It is the current policy of the Municipal Finance Authority to secure debt repayable only in Canadian dollars.

Details of long-term debt, including debt issue numbers, maturity dates, interest rates and outstanding amounts, are summarized in the Schedule of Long-Term Debt.

	2020	2019
Long-term debt - Regional District Services	\$ 57,249,332	\$ 48,583,913
Vancouver Island Regional Library	13,467,545	13,924,354
Member municipalities	48,384,476	46,454,216
Total Long-Term Debt	<u>\$ 119,101,353</u>	<u>\$ 108,962,483</u>

Payments of principal on issued debt of the Regional District, not including member municipalities, for the next five years are:

	2021	2022	2023	2024	2025	Total
	\$ 3,080,141	\$ 3,011,870	\$ 3,008,964	\$ 2,725,241	\$ 2,718,230	<u>\$ 14,544,446</u>

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

13. TANGIBLE CAPITAL ASSETS

Net Book Value	2020	2019
Land	\$ 43,583,472	\$ 43,203,472
Land improvements	12,512,577	10,724,269
Buildings	48,991,208	29,123,372
Engineered Structures	143,964,533	101,870,048
Equipment, Furniture and Vehicles	24,709,002	11,567,444
Assets Under Construction	9,378,905	79,561,676
	<u>\$ 283,139,697</u>	<u>\$ 276,050,281</u>

The Consolidated Schedule of Tangible Capital Assets provides details of acquisitions, disposals and amortization for the year.

14. ACCUMULATED SURPLUS

The financial operations of the Regional District are divided into three funds: capital fund, general revenue fund and reserve fund. For accounting purposes, each fund is treated as a separate entity.

General Revenue Fund - represents the accumulated operating surplus of the Regional District which has not otherwise been allocated by the Board as reserves for special purposes. It also includes reserve accounts appropriated for special purposes that may be used by the Board without legislative restrictions.

Capital Fund - represents amounts which have been expended by or returned to the General Revenue Fund or a Reserve Fund for the acquisition of tangible capital assets and includes related debt and refunds of debenture debt sinking fund surpluses.

Reserve Fund - represents that portion of the accumulated operating surplus that has been set aside to fund future expenditures. It includes statutory reserves created by bylaw under the authority of the Local Government Act.

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

14. ACCUMULATED SURPLUS (CONTINUED)

The Accumulated Surplus consists of individual fund surpluses (deficit) and reserves as follows:

	2020	2019
General Revenue Fund - Unappropriated Surplus	\$ 14,415,802	\$ 13,812,759
General Revenue Fund - Appropriated Surplus		
Reserve for future expenditure	7,113,698	5,795,983
Landfill closure	2,594,390	2,331,928
Feasibility Study	440,342	247,230
Property insurance deductible - fire departments	63,127	32,308
Liability insurance deductible	164,069	159,844
Regional Sustainability Initiatives	13,340	13,003
Other donations	60,651	49,345
Regional parks and trails donations	109,712	55,857
Vehicle fleet replacement (various departments)	653,607	608,400
	25,628,738	23,106,657
Net investment in tangible capital assets (Note 16)	225,482,479	226,969,211
Capital Fund advances	(2,931,123)	(8,075,269)
Future Liabilities - Employee Benefits (Note 9)	(386,910)	(2,452)
Future Liabilities - Landfill closure and post closure costs (Note 10)	(20,916,701)	(22,117,705)
	212,460,681	206,067,683
Restricted Reserve Funds	77,031,603	64,230,137
Accumulated Surplus	<u>\$ 303,908,086</u>	<u>\$ 284,110,579</u>

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

15. GOVERNMENT TRANSFERS AND GRANTS

	2020	2019
Federal Government		
Operating Transfers	\$ 1,101,223	\$ 447,823
Capital Transfers	1,152,882	1,970,117
	<u>2,254,105</u>	<u>2,417,940</u>
Provincial Government		
Operating Transfers	8,341,665	6,448,345
Capital Transfers	142,567	452,265
	<u>8,484,232</u>	<u>6,900,610</u>
Total Government Transfers and Grants	<u>\$ 10,738,337</u>	<u>\$ 9,318,550</u>

16. NET INVESTMENT IN TANGIBLE CAPITAL ASSETS

Net investment in tangible capital assets represents the historic cost of capital expenditures less debt obligations incurred to purchase and develop the infrastructure.

	2020	2019
Tangible capital assets (Note 13)	\$ 283,139,697	\$ 276,050,281
Short-term loans (Note 7)	(407,886)	(497,157)
Long-term debt - Regional District Services (Note 12)	(57,249,332)	(48,583,913)
Net Investment in Tangible capital assets (Note 14)	<u>\$ 225,482,479</u>	<u>\$ 226,969,211</u>

17. BUDGET FIGURES

Budget figures represent the Financial Plan Bylaw adopted by the Board on February 25, 2020. The financial plan includes capital expenditures but does not include amortization expense. The financial plan forms the basis for taxation and fees and charges rates which may be required for a particular year. The following reconciliation of the budgeted "Surplus for the year" is provided to show which items must be added or removed to reflect to the budgeted financial plan values which are shown compared to actual expenditures on the General Revenue Fund Schedule of Revenue and Expenditures.

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

17. BUDGET FIGURES (CONTINUED)

	<u>2020 Budget</u>
Budgeted Surplus for the year	\$ 30,304,530
Add:	
Transfers from reserves	32,253,582
Proceeds of borrowing	20,198,461
Prior year operating surplus	13,725,020
Less:	
Capital expenses	(72,115,781)
Debt principal repayments/actuarial adjustments	
Budgeted principal payments	\$ 5,785,198
Add: Actuarial Adjustments	478,936
Less: Principal payments for member municipalities	<u>(3,368,362)</u> (2,895,772)
Transfer to reserves	<u>(21,470,040)</u>
Consolidated Budgeted Surplus, per Regional District of Nanaimo Financial Plan Bylaw No. 1805	<u><u>\$ -</u></u>

18. MUNICIPAL FINANCE AUTHORITY RESERVE DEPOSITS

The Regional District secures its long-term borrowing through the Municipal Finance Authority. As a condition of these borrowings, a portion of the debenture proceeds are retained by the Authority as a debt reserve fund. As at December 31, 2020, the Regional District had debt reserve funds of \$835,833 (2019, \$706,866). Debt reserve funds are not recorded in the consolidated financial statements.

19. NORTH ISLAND 9-1-1 CORPORATION

A 9-1-1 emergency call answering service is provided by the North Island 9-1-1 Corporation, which is owned by the Regional Districts of Comox Valley, Strathcona, Mount Waddington, Alberni Clayoquot, Nanaimo and Powell River. The shares in the corporation are owned as follows:

Alberni Clayoquot	3 shares
Comox Valley	6 shares
Strathcona	4 shares
Mount Waddington	1 share
Nanaimo	5 shares
Powell River	2 shares

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

19. NORTH ISLAND 9-1-1 CORPORATION (CONTINUED)

The Regional District’s investment in shares of the North Island 9-1-1 Corporation is recorded at cost as it does not fall under the definition of a government partnership (PS 3060.06). The Regional District's share of the corporation is equal to 23.8% and the degree of control is proportionate to the ownership share. As no benefits are expected from the ownership, it has not been accounted for as an equity investment.

20. PENSION LIABILITY

The Regional District of Nanaimo and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2019, the plan has about 213,000 active members and approximately 106,000 retired members. Active members include approximately 41,000 contributors from the local governments.

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The next valuation will be as at December 31, 2021, with results available in 2022.

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

The Regional District of Nanaimo paid \$2,377,103 (2019, \$2,295,828) for employer contributions to the Plan in fiscal 2020.

	2020	2019
Employer portion	\$ 2,377,103	\$ 2,295,828
Employee portion	2,109,375	2,041,012
	<u>\$ 4,486,478</u>	<u>\$ 4,336,840</u>

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

21. CONTINGENT LIABILITIES

Contingent liabilities are recognized by the Regional District in accordance with PS 3300.15. As at December 31, 2020, there were outstanding claims against the Regional District, however, no liability has been accrued because amounts are undeterminable and the likelihood of the Regional District having to make payment is uncertain.

22. ENVIRONMENTAL REGULATIONS

The Regional District is subject to environmental regulations which apply to a number of its operations. These regulations may require future expenditures to meet applicable standards and subject the Regional District to possible penalties for violations. Amounts required to meet these obligations will be charged to operations when incurred and/or when they can be reasonably estimated.

23. EXPENDITURES BY OBJECT

	Budget	2020	2019
Operating goods and services	\$ 45,324,566	\$ 35,833,392	\$ 35,901,404
Wages and benefits	39,556,071	35,912,814	35,374,100
Debt interest	2,259,968	2,028,750	1,825,953
Amortization expense	-	8,034,678	7,471,033
Allowance for future landfill & benefits costs	-	(816,545)	4,776,249
Total Expenditures by Object	<u>\$ 87,140,605</u>	<u>\$ 80,993,089</u>	<u>\$ 85,348,739</u>

24. ARROWSMITH WATER SERVICE AND ENGLISHMAN RIVER WATER SERVICE JOINT VENTURES

The Arrowsmith Water Service (AWS) was formed in 1996 as a joint venture between the Regional District of Nanaimo, the City of Parksville and the Town of Qualicum Beach. The AWS was established to develop a bulk water supply available to the participants in the service and to construct the Arrowsmith Dam as a first step in that development as well as to provide for protection of the fisheries habitat of the Englishman River.

The Englishman River Water Service (ERWS) is a joint venture between the City of Parksville and the Regional District of Nanaimo, formed to secure a bulk water supply from the Englishman River. This regional partnership supplements existing well supply sources owned and operated by the City of Parksville and Nanoose Bay Peninsula Water Service Area. The ERWS development plan includes a new river water supply intake, new water treatment plant and distribution system.

Financial results and budget for the joint ventures are consolidated in the Regional District of Nanaimo's financial statements proportionately based on the joint venture agreements: 22.4% of the Arrowsmith Water Service and 26% of the Englishman River Water Service.

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

24. ARROWSMITH WATER SERVICE AND ENGLISHMAN RIVER WATER SERVICE JOINT VENTURES (CONTINUED)

The following table summarizes the financial statements of the two joint ventures.

	Arrowsmith Water Service 2020	Englishman River Water Service 2020
Financial assets	\$ 429,630	\$ -
Non-financial assets (tangible capital assets)	6,457,416	42,443,054
Accumulated surplus	<u>\$ 6,887,046</u>	<u>\$ 42,443,054</u>
Revenues		
Joint venturer contributions	\$ 127,828	\$ 1,027,419
Expenses		
Operating	<u>(97,828)</u>	<u>(820,855)</u>
Annual surplus (deficit)	<u>\$ 30,000</u>	<u>\$ 206,564</u>

25. CONTAMINATED SITES

At the reporting date only one site was identified as potentially contaminated due to past industrial use at this site and on the neighbouring property. For this site there is insufficient information to determine whether contamination exceeding the relevant environmental standard is likely to exist, or whether remediation is required. The future cost and responsibility for remediation of this site is not currently determinable.

26. SIGNIFICANT EVENTS

In early 2020, the COVID-19 outbreak caused governments worldwide to enact emergency measures to combat the spread of the virus. These measures, which include the implementation of facility closures, travel restrictions, self-isolation periods, and social and physical distancing, will have a significant impact on the local and global economy. At this time it is not possible to reliably estimate the length and severity of the COVID-19 outbreak and how it may impact the Regional District's financial results for 2021.

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

27. COMMITMENTS

As at December 31, 2020, the Regional District had the following significant commitments:

Circular Waste British Columbia Inc. - for the Solid Waste Organics Processing Agreement. This 20-year agreement, which expires December 7, 2038, provides for a minimum payment of \$1,350,000 in the first year and is adjusted for inflation in each of the subsequent years.

Waste Connections of Canada - for the Curbside Collection of Garbage, Recyclables and Organics Services. This 10-year agreement commencing on October 1, 2020 provides for an annual aggregate contract value of approximately \$3,156,000 in the first year and is subject to an annual rate escalation based on the average Consumer Price Index for British Columbia for the 12 month period preceeding the adjustment date.

28. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform to the presentation adopted in the current year.

REGIONAL DISTRICT OF NANAIMO
GENERAL REVENUE FUND
SCHEDULE OF REVENUE AND EXPENDITURES
AS AT DECEMBER 31, 2020
(UNAUDITED)

	Corporate Services (Schedule A)	Strategic & Community Development (Schedule B)	Regional & Community Utilities (Schedule C)	Recreation & Parks Services (Schedule D)	Transportation & Emergency Services (Schedule E)	Actual 2020	Budget 2020	Actual 2019
Revenues								
Property tax requisition	\$ 5,667,657	\$ 3,152,348	\$ 21,857,652	\$ 13,050,172	\$ 18,444,654	\$ 62,172,483	\$ 62,186,851	\$ 57,282,008
Government transfers and grants	2,205,409	293,278	250,366	1,098,743	6,890,541	10,738,337	17,739,029	9,318,551
Payments in lieu of taxes	66,179	6,778	59,567	7,414	56,730	196,668	170,867	416,630
Interest	540,193	-	-	-	-	540,193	200,000	681,091
Operating revenues	42,877	1,577,405	8,139,847	706,076	3,302,958	13,769,163	16,952,629	16,954,706
Disposal fees	-	-	9,969,108	-	-	9,969,108	9,500,000	9,649,197
Other	13,645,231	1,536,924	15,378,737	2,244,548	4,416,712	37,222,152	82,749,370	52,229,149
	<u>22,167,546</u>	<u>6,566,733</u>	<u>55,655,277</u>	<u>17,106,953</u>	<u>33,111,595</u>	<u>134,608,104</u>	<u>189,498,746</u>	<u>146,531,332</u>
Expenditures								
General administration	174,499	466,024	2,555,710	806,437	2,352,001	6,354,671	6,720,429	5,281,280
Professional fees	382,233	501,814	868,664	223,955	29,998	2,006,664	5,630,273	2,525,437
Community grants	122,149	-	-	-	-	122,149	124,050	114,050
Legislative	671,650	-	-	-	-	671,650	831,009	738,682
Program costs	-	28,408	119,039	390,775	18,837	557,059	1,594,599	975,584
Vehicle and Equip operating	288,786	76,080	1,801,721	141,571	4,395,076	6,703,234	8,200,813	7,045,552
Building operating	414,820	37,313	1,742,620	692,194	530,463	3,417,410	4,002,444	3,295,883
Other operating	1,495,728	776,813	12,557,195	1,001,468	4,374,643	20,205,847	22,560,872	19,002,541
Wages and benefits	5,286,990	3,326,573	9,037,073	3,951,690	14,310,488	35,912,814	39,556,071	35,374,099
Capital expenditures	310,699	26,443	11,964,138	2,662,264	643,656	15,607,200	72,115,781	36,697,674
	<u>9,147,554</u>	<u>5,239,468</u>	<u>40,646,160</u>	<u>9,870,354</u>	<u>26,655,162</u>	<u>91,558,698</u>	<u>161,336,341</u>	<u>111,050,782</u>
Operating Surplus (Deficit)	<u>13,019,992</u>	<u>1,327,265</u>	<u>15,009,117</u>	<u>7,236,599</u>	<u>6,456,433</u>	<u>43,049,406</u>	<u>28,162,405</u>	<u>35,480,550</u>
Debt retirement								
- interest	2,576,811	-	1,491,706	404,396	132,648	4,605,561	4,634,794	4,444,453
- principal	3,368,370	-	1,730,027	412,286	266,477	5,777,160	5,987,192	5,159,941
Reserve contributions	2,832,940	2,544,108	11,942,345	4,012,258	1,792,122	23,123,773	21,470,040	17,356,580
Transfers to other govts	3,477,048	65,000	-	1,999,285	3,398,536	8,939,869	9,795,399	7,760,464
	<u>12,255,169</u>	<u>2,609,108</u>	<u>15,164,078</u>	<u>6,828,225</u>	<u>5,589,783</u>	<u>42,446,363</u>	<u>41,887,425</u>	<u>34,721,438</u>
Current Year Surplus (Deficit)	<u>764,823</u>	<u>(1,281,843)</u>	<u>(154,961)</u>	<u>408,374</u>	<u>866,650</u>	<u>603,043</u>	<u>(13,725,020)</u>	<u>759,112</u>
Prior year's surplus applied	1,583,367	2,167,333	5,492,329	2,085,340	2,484,390	13,812,759	13,725,020	13,053,647
Net Operating Surplus (Deficit)	<u>\$ 2,348,190</u>	<u>\$ 885,490</u>	<u>\$ 5,337,368</u>	<u>\$ 2,493,714</u>	<u>\$ 3,351,040</u>	<u>\$ 14,415,802</u>	<u>\$ -</u>	<u>\$ 13,812,759</u>

The accompanying notes are an integral part of these consolidated financial statements

REGIONAL DISTRICT OF NANAIMO
LONG-TERM DEBT SUMMARY BY FUNCTION
DECEMBER 31, 2020

	2016	2017	2018	2019	2020
Regional District					
Oceanside Place Arena	\$ 3,192,358	\$ 2,788,175	\$ 2,367,824	\$ 1,930,660	\$ 1,476,009
Regional Parks	1,838,371	1,760,795	1,680,115	1,596,208	1,508,945
Community Parks	259,679	232,873	204,906	175,724	145,274
Wastewater Managment	5,000,000	19,813,921	19,064,025	33,291,632	42,937,832
Fire Protection	4,189,645	3,994,473	3,791,669	3,580,933	3,361,952
Sewer Services	1,848,406	1,735,515	1,618,150	1,496,135	1,369,283
Water Supply Services	3,176,528	4,532,574	6,954,583	6,512,621	6,450,037
Vancouver Island Regional Library	15,192,042	14,785,940	14,363,594	13,924,354	13,467,545
Total Regional District	34,697,029	49,644,266	50,044,866	62,508,267	70,716,877
Member Municipalities	49,751,819	45,845,012	49,029,976	46,454,216	48,384,476
Total Long-Term Debt	\$ 84,448,848	\$ 95,489,278	\$ 99,074,842	\$ 108,962,483	\$ 119,101,353

The accompanying notes are an integral part of these consolidated financial statements

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF LONG-TERM DEBT
DECEMBER 31, 2020

Function	Issuer	Funds	Bylaw Number	Maturity Date	Interest Rate	Original Value	2020 Debt O/S	2019 Debt O/S
Oceanside Place Arena	MFA 97	CDN	1365	Apr 19, 2023	4.830	\$ 6,470,646	\$ 1,476,009	\$ 1,930,660
Total Oceanside Place Arena						6,470,646	1,476,009	1,930,660
Regional Parks	MFA 126	CDN	1629	Sep 26, 2033	3.850	2,053,653	1,508,945	1,596,208
Total Regional Parks						2,053,653	1,508,945	1,596,208
Community Parks Electoral Area B	MFA 78	CDN	1299	Dec 3, 2022	5.250	100,000	14,920	21,852
	MFA 79	CDN	1303	Jun 03, 2023	5.250	80,000	17,482	22,763
	MFA 81	CDN	1304	Apr 22, 2024	4.900	80,000	22,763	27,793
	MFA 93	CDN	1305	Apr 06, 2025	5.100	80,000	23,920	28,353
	MFA 97	CDN	1306	Apr 19, 2026	4.660	80,000	30,858	35,331
	MFA 101	CDN	1307	Apr 11, 2027	4.520	80,000	35,331	39,633
Total Community Parks						500,000	145,274	175,725
Fire Protection Services Meadowood Fire	MFA 110	CDN	1587	Apr 08, 2030	4.500	1,773,410	1,058,396	1,143,160
Nanaimo River Fire	MFA 99	CDN	1488	Apr 19, 2027	4.430	20,761	8,008	9,169
Nanoose Bay Fire	MFA 130	CDN	1617	Oct 14, 2034	3.000	2,790,000	2,168,536	2,282,528
Coombs-Hilliers Fire	MFA 139	CDN	1538	Oct 5, 2026	2.100	200,000	127,012	146,076
Total Fire Protection Services						4,784,171	3,361,952	3,580,933
Sewer Services Barclay Crescent Sewer	MFA 102	CDN	1486	Dec 01, 2027	4.820	895,781	395,614	443,776
Cedar Sewer	MFA 106	CDN	1571	Oct 13, 2029	4.130	926,180	506,717	552,757
	MFA 106	CDN	1572	Oct 13, 2029	4.130	27,200	14,881	16,233
	MFA 106	CDN	1573	Oct 13, 2029	4.130	108,800	59,525	64,933
	MFA 106	CDN	1574	Oct 13, 2029	4.130	61,200	33,483	36,525
	MFA 110	CDN	1584	Apr 08, 2030	4.500	232,286	138,632	149,734
	MFA 117	CDN	1626	Oct 12, 2031	3.250	51,620	33,275	35,647
						1,407,286	786,513	855,829
Hawthorne Rise Sewer	MFA 131	CDN	1696	Apr 8, 2035	2.200	173,300	140,438	147,471
Reid Road Sewer	MFA 133	CDN	1709	Oct 2, 2035	2.750	57,650	46,718	49,058
Total Sewer Services						2,534,017	1,369,283	1,496,134

The accompanying notes are an integral part of these consolidated financial statements

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF LONG-TERM DEBT
DECEMBER 31, 2020

Function	Issuer	Funds	Bylaw Number	Maturity Date	Interest Rate	Original Value	2020 Debt O/S	2019 Debt O/S
Water Supply Management								
Water - San Pareil								
	MFA 97	CDN	1395	Apr 19, 2021	4.660	40,000	3,459	6,786
	MFA 106	CDN	1395	Oct 13, 2024	4.130	94,439	30,832	37,814
	MFA 117	CDN	1395	Oct 12, 2026	3.250	49,056	23,129	26,482
						183,495	57,420	71,082
Water - San Pareil Fire Improvements								
	MFA 127	CDN	1689	Apr 07, 2034	3.300	1,114,600	866,326	911,866
Water - Driftwood								
	MFA 80	CDN	1301	Oct 03, 2023	4.900	100,614	21,986	28,628
Water - Whiskey Creek								
	MFA 152	CDN	1702	Oct 02, 2040	1.280	42,120	42,120	-
Bulk Water - Nanoose								
	MFA 74	CDN	1226	Jun 01, 2021	5.900	2,195,223	167,762	327,536
	MFA 80	CDN	1239	Oct 03, 2023	4.900	176,295	38,524	50,162
	MFA 142	CDN	1242	Oct 4, 2037	3.150	168,875	149,449	156,117
	MFA 142	CDN	1244	Oct 4, 2037	3.150	1,476,000	1,306,216	1,364,491
	MFA 146	CDN	1243	Sep 19, 2038	3.200	2,536,370	2,344,753	2,441,977
	MFA 146	CDN	1245	Sep 19, 2038	3.200	314,142	290,409	302,451
						6,866,905	4,297,113	4,642,734
Nanoose Bay Peninsula Water								
	MFA 139	CDN	1723	Oct 05, 2036	2.100	350,000	295,506	309,739
	MFA 139	CDN	1750	Oct 05, 2036	2.100	557,200	470,446	493,105
	MFA 152	CDN	1809	Oct 02, 2040	1.280	346,021	346,022	-
						1,253,221	1,111,974	802,844
Westurne Heights								
	MFA 142	CDN	1720	Oct 04, 2037	3.150	60,000	53,098	55,467
Total Water Supply Management						9,620,955	6,450,037	6,512,621
Wastewater Services								
Southern Community Wastewater								
	MFA 139	CDN	1742	Oct 05, 2036	2.100	5,000,000	4,221,518	4,424,850
	MFA 142	CDN	1762	Oct 04, 2037	3.150	15,000,000	13,274,550	13,866,782
	MFA 149	CDN	1793	Oct 09, 2039	2.240	15,000,000	14,441,764	15,000,000
	MFA 152	CDN	1808	Oct 02, 2040	1.280	11,000,000	11,000,000	-
Total Wastewater Management						46,000,000	42,937,832	33,291,632

The accompanying notes are an integral part of these consolidated financial statements

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF LONG-TERM DEBT
DECEMBER 31, 2020

Function	Issuer	Funds	Bylaw Number	Maturity Date	Interest Rate	Original Value	2020 Debt O/S	2019 Debt O/S
Debt Held For Other Jurisdictions								
Vancouver Island Regional Library								
	MFA 117	CDN	1634	Oct 12, 2041	3.250	8,000,000	6,490,462	6,685,675
	MFA 126	CDN	1674	Sep 26, 2038	3.850	8,610,000	6,977,083	7,238,679
Total Vancouver Island Regional Library						16,610,000	13,467,545	13,924,354
Total Long-Term Debt - Regional District						\$ 88,573,442	\$ 70,716,877	\$ 62,508,267
Member Municipalities								
City of Parksville								
	MFA 74	CDN	1227	Jun 01, 2021	5.900	290,000	22,162	43,269
	MFA 75	CDN	1238	Dec 01, 2021	5.690	1,050,000	80,243	156,664
	MFA 78	CDN	1283	Dec 03, 2022	5.250	765,000	114,141	167,168
	MFA 93	CDN	1420	Apr 06, 2025	5.100	800,000	239,196	283,527
	MFA 145	CDN	1745	Apr 23, 2043	3.150	4,000,000	3,777,286	3,890,289
	MFA 149	CDN	1745	Oct 09, 2044	2.240	1,600,000	1,556,115	1,600,000
Total City of Parksville						8,505,000	5,789,143	6,140,917
District of Lantzville								
	MFA 152	CDN	1811	Oct 02, 2040	1.280	4,300,000	4,300,000	-
Total District of Lantzville						4,300,000	4,300,000	-
Town of Qualicum Beach								
	MFA 136	CDN	1729	Nov 30, 2025	2.750	4,629,364	2,314,682	2,777,618
Total Town of Qualicum Beach						4,629,364	2,314,682	2,777,618
City of Nanaimo								
	MFA 72	CDN	1197	Jun 01, 2020	6.450	4,500,000	-	336,528
	MFA 73	CDN	1219	Dec 01, 2020	6.360	4,100,000	-	306,614
	MFA 99	CDN	1489	Oct 19, 2026	4.430	15,000,000	5,785,885	6,624,625
	MFA 101	CDN	1489	Apr 11, 2027	4.520	15,000,000	6,624,625	7,431,107
	MFA 102	CDN	1530	Dec 01, 2027	4.820	3,750,000	1,656,156	1,857,777
	MFA 126	CDN	1688	Sep 26, 2033	3.850	13,300,000	9,772,327	10,337,466
	MFA 127	CDN	1694	Apr 07, 2034	3.300	9,200,000	7,150,728	7,526,616
	MFA 146	CDN	1774	Sep 19, 2038	3.200	3,235,354	2,990,930	3,114,948
	MFA 152	CDN	1810	Oct 02, 2040	1.280	2,000,000	2,000,000	-
Total City of Nanaimo						70,085,354	35,980,651	37,535,681
Total Long-Term Debt - Member Municipalities						\$ 87,519,718	\$ 48,384,476	\$ 46,454,216
						\$ 176,093,160	\$ 119,101,353	\$ 108,962,483

The accompanying notes are an integral part of these consolidated financial statements

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

This organization has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF DIRECTORS REMUNERATION AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2020

Name	Position	Remuneration ¹	Expenses ²
Thorpe, I.	Chair - Nanaimo Director*	69,222.93	1,219.03
Brown, T.	Chair - Nanaimo Director**	27,632.61	-
Wilson, K.	Area A Director	39,346.52	1,845.51
Craig, V.	Area B Director	44,853.41	2,186.27
Young, M.	Area C Director	43,636.52	2,159.63
Rogers, B.	Area E Director	47,146.52	2,811.34
Salter, L	Area F Director	46,983.42	3,098.94
Wallace, L.	Area G Director	45,333.41	1,169.68
McLean, S.	Area H Director	50,253.41	3,387.68
Swain, M.	Lantzville Director	22,568.26	22.48
Armstrong, S.	Nanaimo Director	19,058.26	-
Bonner, D.	Nanaimo Director	21,968.26	-
Geselbracht, B.	Nanaimo Director	19,058.26	-
Hemmens, E.	Nanaimo Director	19,058.26	-
Krog, L.	Nanaimo Director	21,158.26	-
Maartman, Z.	Nanaimo Director**	2,862.43	-
Turley, J.	Nanaimo Director*	17,755.83	-
Fras, A.	Parksville Director	22,138.26	73.61
Mayne, E.	Parksville Director	22,058.26	98.47
Wiese, B.	Qualicum Beach Director	22,018.26	193.33
Patterson, T.	Parksville Alternate Director	150.00	31.46
Westbroek, T.	Qualicum Beach Alternate Director	1,800.00	197.94
Total Remuneration and Expenses		\$ 626,061.35	\$ 18,495.37

¹Remuneration includes gross salary and applicable benefits.

²Expenses include travel, conferences, and mileage expenses, and are not limited to those bestowing a personal benefit.

* Term ended November 10, 2020

** Term began November 10, 2020

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
 FOR THE YEAR ENDED DECEMBER 31, 2020

Employee Name	Position	Base Remuneration ¹	Other Remuneration ²	Total Remuneration	Expenses ⁴
Exempt Staff					
Alexander, R.	General Manager Regional & Community Utilities	\$ 186,783.41	\$ 7,409.00	\$ 194,192.41	\$ 2,569.42
Armet, T.	Manager, Building & Bylaw Services	121,602.81	-	121,602.81	1,084.77
Banman, D.	Manager, Recreation Services	127,807.61	916.29	128,723.90	1,071.30
Beauchamp, E.	Superintendent, Transit Planning & Scheduling	105,733.67	754.23	106,487.90	3,019.80
Bradburne, J.	Director, Finance	146,374.29	2,701.26	149,075.55	2,296.07
Brooks, A.	Manager, Employee Health, Safety & Wellness	123,421.83	885.63	124,307.46	3,712.05
Carlyle, P.	Chief Administrative Officer	264,326.14	37,817.22 ³	302,143.36	5,625.15
Chestnut, M.	Superintendent, Aquatic Services	105,805.77	746.94	106,552.71	416.08
Costello, J.	Records Management Specialist	96,423.60	694.83	97,118.43	483.14
Depol, S.	Director, Water & Wastewater Services	152,878.89	1,085.34	153,964.23	2,775.17
Dobbs, M.	Superintendent, Parks Operations & Capital Projects	110,066.34	754.23	110,820.57	854.38
Felker, K.	Manager, Purchasing	121,066.40	874.83	121,941.23	1,278.60
Fowler, K.	Manager, Long Range Planning, Energy & Sustainability	135,388.75	962.94	136,351.69	1,432.89
Gagnon, Y.	Manager, Parks Services	141,700.81	970.20	142,671.01	4,293.24
Garbutt, G.	General Manager, Strategic & Community Development	183,844.09	19,877.73	203,721.82	2,758.80
Gardiner, D.	Fire Rescue Services Coordinator	87,165.84	2,400.89	89,566.73	1,247.67
Gardner, L.	Manager, Solid Waste	142,427.98	31,865.56	174,293.54	2,284.62
Haddou, J.	Project Engineer, Engineering Services	112,106.46	796.41	112,902.87	2,582.63
Hamilton, J.	Superintendent, Disposal Operations	106,044.19	6,655.79	112,699.98	889.70
Hill, J.	Manager, Legislative Services	123,358.13	881.07	124,239.20	1,894.23
Hughes, E.	Intergovernmental Relations Manager	121,066.40	874.83	121,941.23	2,308.25
Jurasek, G.	Manager, Information Technology, Innovation & Development	135,714.60	962.94	136,677.54	9,904.87
King, H.	Superintendent, Recreation Program Services	106,230.53	754.23	106,984.76	1,566.11
Loudon, C.	Administrative Assistant	82,874.54	595.74	83,470.28	84.27
Lundman, I.	Superintendent, Wastewater Services	106,024.52	2,334.71	108,359.23	2,131.15
Manhas, M.	Manager, Capital Accounting & Financial Report	123,358.13	881.07	124,239.20	2,329.09
Marcellus, J.	Superintendent, Arena Services	105,945.56	754.23	106,699.79	416.07
Marshall, D.	Manager, Transit Operations	138,245.02	974.73	139,219.75	802.89
Maynes, K.	Project Engineer	101,376.19	-	101,376.19	-
Miller, B.	Superintendent, Transit Service Delivery	107,490.91	754.23	108,245.14	1,804.69
Moilanen, L.	Engagement Coordinator	95,249.40	674.13	95,923.53	1,786.15
Moore, T.	Manager, Accounting Services	123,694.23	881.07	124,575.30	1,091.45
Morrison, C.	Manager, Emergency Services	114,666.52	5,816.33	120,482.85	994.50
Osborne, T.	General Manager, Recreation & Parks	183,534.95	8,500.42	192,035.37	1,792.48
Pearce, D.	General Manager, Transportation & Emergency Services	176,137.96	8,443.75	184,581.71	1,685.24
Peters, B.	Human Resources Advisor	93,012.02	-	93,012.02	-
Preston, P.	Superintendent, Building Inspection	110,583.20	799.32	111,382.52	1,403.96
Routledge, B.	Superintendent, Scale & Transfer Services	106,067.42	3,605.63	109,673.05	4,264.64
Rowbotham, L.	Legislative Coordinator	88,341.33	-	88,341.33	659.09
St Pierre, G.	Project Engineer, Water & Utility Services	113,909.52	803.67	114,713.19	2,683.99
Tait, J.	Manager, Human Resources	135,899.33	974.73	136,874.06	109.99
Taylor, D.	Manager, Engineering Services	123,358.13	881.07	124,239.20	1,673.23
Thompson, P.	Manager, Current Planning	137,093.33	3,974.73	141,068.06	1,530.82
Walters, M.	Manager, Water Services	123,346.37	5,880.17	129,226.54	2,281.26
Wells, D.	General Manager, Corporate Services	178,572.83	8,478.82	187,051.65	8,857.83
White, B.	Superintendent, Transit Operations	99,359.29	427.21	99,786.50	782.88
CUPE Staff					
Appleton, B.	Chief - Equipment & Maintenance	81,948.27	380.00	82,328.27	677.77
Baildham, R.	Building Inspector	82,184.91	440.00	82,624.91	877.71
Bandurka, G.	Handydart Dispatcher	80,769.80	360.00	81,129.80	-
Bannatyne, C.	Chief Facilities Operator	82,434.20	360.00	82,794.20	-
Barry, M.	Road Support Agent	77,553.28	400.00	77,953.28	-
Bastarache, S.	Serviceperson Driver	75,133.32	760.00	75,893.32	-
Bentley, P.	Serviceperson Driver	82,946.45	380.00	83,326.45	-
Besseling, L.	Operator 3	85,857.13	360.00	86,217.13	377.55
Block, P.	Serviceperson Driver	86,235.77	360.00	86,595.77	-
Borzelli, K.	Serviceperson Driver	75,098.58	329.70	75,428.28	-
Brand, J.	Building Inspector	77,255.43	360.00	77,615.43	921.53
Brar, T.	Serviceperson Driver	87,836.43	380.00	88,216.43	-
Brooks, T.	Transportation Services Trainer	75,378.55	360.00	75,738.55	-
Bull, D.	Arena Maintenance Worker	76,073.97	360.00	76,433.97	-
Campbell, D.	Serviceperson Driver	75,368.20	-	75,368.20	-
Chavez, J.	Serviceperson Driver	76,250.93	400.00	76,650.93	-
Chays, C.	Operator 2	81,454.59	440.00	81,894.59	2,150.18

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
 FOR THE YEAR ENDED DECEMBER 31, 2020

Employee Name	Position	Base Remuneration ¹	Other Remuneration ²	Total Remuneration	Expenses ⁴
Childs, M.	Information Technologist	86,778.80	400.00	87,178.80	1,365.22
Choi, B.	Serviceperson Driver	106,402.45	420.00	106,822.45	-
Churko, D.	Engineering Technologist	76,587.44	360.00	76,947.44	2,459.30
Clark, J.	Serviceperson Driver	78,274.56	360.00	78,634.56	-
Cleveland, R.	Serviceperson Driver	77,262.69	360.00	77,622.69	-
Cracknell, P.	Serviceperson Driver	75,153.35	380.00	75,533.35	-
Cupples, D.	Transportation Services Mechanic	84,103.96	380.00	84,483.96	-
Dorken, H.	Chief Operator Water Services	98,164.36	1,786.27	99,950.63	296.78
Doumont, C.	Serviceperson Driver	75,159.54	329.70	75,489.24	-
Edwards, A.	Serviceperson Driver	77,314.31	360.00	77,674.31	-
Fearn, L.	Accountant	81,479.49	360.00	81,839.49	2,065.09
Fraser, C.	Serviceperson Driver	80,117.99	552.50	80,670.49	-
Ghasemi, S.	Laboratory Technician	82,281.09	360.00	82,641.09	879.75
Green, G.	Transportation Services Mechanic	80,145.70	360.00	80,505.70	20.00
Greveling, T.	Transportation Services Mechanic	81,229.88	360.00	81,589.88	20.00
Guizzetti, K.	Transfer Station Supervisor	80,965.55	360.00	81,325.55	1,927.16
Hale, B.	Utilities Technician 3	85,913.75	420.00	86,333.75	1,898.02
Hamilton, J.	Serviceperson Driver	84,531.80	20.00	84,551.80	-
Hann, E.	Building Inspector	77,561.68	299.40	77,861.08	1,502.70
Herman, J.	Operator 3	80,832.65	480.00	81,312.65	1,120.78
Hermanson, C.	Engineering Technologist	77,017.43	360.00	77,377.43	587.31
Hoover, C.	Senior Operator	95,167.45	640.00	95,807.45	1,110.51
Huggins, S.	Serviceperson Driver	79,931.11	-	79,931.11	-
Jaworski, L.	Utilities Technician 2	83,796.13	420.00	84,216.13	2,338.26
Jones, L.	Serviceperson Driver	82,080.18	400.00	82,480.18	-
Kain, R.	Handydart Dispatcher	79,092.15	360.00	79,452.15	-
Kane, P.	Operator 2	77,446.36	400.00	77,846.36	811.02
Karim, R.	Business Analyst, Information Technology	78,292.90	360.00	78,652.90	1,115.37
Karod, S.	Serviceperson Driver	79,255.15	360.00	79,615.15	-
Karod, N.	Serviceperson Driver	75,154.57	29.90	75,184.47	-
Kaye, J.	Senior Instrumentation Technician	80,070.38	760.00	80,830.38	1,467.80
Keller, G.	Senior Planner	89,949.01	400.00	90,349.01	1,199.58
Kerman, C.	Chief Operator - Wastewater Services	102,024.27	2,673.16	104,697.43	1,530.65
Komjati, K.	Financial Analyst	77,241.15	360.00	77,601.15	2,455.08
Kuziek, P.	Serviceperson Driver	110,441.97	120.80	110,562.77	-
Lancaster, B.	Utilities Technician 3	93,122.84	360.00	93,482.84	1,981.46
Lapensee, T.	Road Support Agent	83,543.56	440.00	83,983.56	65.63
Legood, D.	Serviceperson Driver	78,753.34	360.00	79,113.34	13.83
Leland, R.	Handydart Driver	78,045.65	360.00	78,405.65	-
Limpus, A.	Engineering Technologist	76,053.76	360.00	76,413.76	292.21
Lindenthaler, N.	Road Support Agent	82,369.86	420.00	82,789.86	-
Lunn, M.	Serviceperson Driver	84,036.91	-	84,036.91	-
Macdonald, R.	Information Systems Coordinator	92,996.13	420.00	93,416.13	-
MacLennan, R.	Chief Mechanic	83,241.54	17,904.90	101,146.44	250.00
Macleod, S.	Environmental Technician	81,171.50	380.00	81,551.50	1,371.61
Marks, K.	Planner	78,861.41	360.00	79,221.41	895.24
Matthews, J.	Transit Dispatcher	85,651.83	360.00	86,011.83	-
Mcculloch, E.	Senior Parks Planner	80,366.55	380.00	80,746.55	1,222.64
Mcindoe, D.	Serviceperson Driver	77,741.09	-	77,741.09	-
Mueller, L.	Wastewater Program Coordinator	78,917.66	360.00	79,277.66	825.96
Norum, S.	Wastewater Coordinator	78,832.71	360.00	79,192.71	1,973.15
Oman, T.	Parks Technician	78,392.77	360.00	78,752.77	679.22
Paget, A.	Building Inspector	75,497.50	-	75,497.50	909.80
Parenteau, B.	Serviceperson Driver	88,228.66	-	88,228.66	-
Pisani, J.	Drinking Water Protection Coordinator	79,002.86	360.00	79,362.86	145.97
Poroliseanu, F.	Database Systems Coordinator	83,480.87	360.00	83,840.87	22.48
Powell, R.	Senior Laboratory Technician	79,957.75	360.00	80,317.75	889.43
Qualizza, A.	Serviceperson Driver	84,097.93	-	84,097.93	42.79
Racette, E.	Transportation Services Mechanic	87,253.87	360.00	87,613.87	20.00
Raddysh, N.	Transportation Services Trainer	86,772.72	360.00	87,132.72	-
Redpath, N.	Senior Planner	80,501.28	380.00	80,881.28	2,809.05
Rheault, M.	Serviceperson Driver	79,394.61	-	79,394.61	-
Ritchie, J.	Serviceperson Driver	81,427.02	420.00	81,847.02	-
Roach, J.	Serviceperson Driver	76,728.62	329.70	77,058.32	84.99
Sakai, D.	Transportation Services Dispatcher	95,578.74	360.00	95,938.74	-
Schan, L.	Serviceperson Driver	80,172.01	-	80,172.01	-

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
 FOR THE YEAR ENDED DECEMBER 31, 2020

Employee Name	Position	Base Remuneration ¹	Other Remuneration ²	Total Remuneration	Expenses ⁴
Schau, V.	Zero Waste Coordinator	89,005.56	380.00	89,385.56	595.59
Schile, J.	Senior Planner	87,054.00	360.00	87,414.00	2,912.38
Scow, G.	Serviceperson Driver	79,566.64	360.00	79,926.64	-
Shortman, J.	Road Support Agent	89,252.39	380.00	89,632.39	80.62
Simpson, C.	Senior Planner	87,727.16	380.00	88,107.16	1,620.88
Singbeil, D.	Body Shop Person	98,914.89	380.00	99,294.89	158.08
Singbeil, J.	Operator 3	90,588.04	580.00	91,168.04	2,300.48
Skeeles, G.	Transportation Services Mechanic	80,854.83	360.00	81,214.83	20.00
Skwarczynski, R.	Chief Operator - Wastewater Services	115,754.25	440.00	116,194.25	1,379.24
Smillie, R.	Serviceperson Driver	84,757.41	29.90	84,787.31	-
Smith, Q.	Operator 2	74,800.04	249.30	75,049.34	435.58
Soper, K.	Landfill Services Supervisor	81,173.72	360.00	81,533.72	192.97
Spencer, O.	Building Inspector	76,230.76	360.00	76,590.76	877.72
Stearman, R.	Utilities Technician 2	74,944.03	2,007.92	76,951.95	542.40
Stefaniw, T.	Serviceperson Driver	118,545.04	520.00	119,065.04	7.87
Stockand, C.	Arena Maintenance Worker	77,977.61	360.00	78,337.61	-
Suhan, Z.	Operator 3	88,975.91	620.00	89,595.91	1,454.78
Thornton, H.	Serviceperson Driver	81,457.88	49.90	81,507.78	-
Valliquette, L.	Monitoring Network Coordinator	82,782.31	400.00	83,182.31	199.62
Van Ossenbruggen, C.	Parks Operations Coordinator	88,173.05	360.00	88,533.05	195.54
Warner, D.	Serviceperson Driver	101,097.74	420.00	101,517.74	-
Watt, J.	Operator 2	84,126.99	540.00	84,666.99	1,070.56
Webster, P.	Operator 2	90,557.80	580.00	91,137.80	2,487.32
Welz, D.	Utilities Technician 2	90,967.25	360.00	91,327.25	296.80
Wheldon, D.	Parks Technician	78,554.61	360.00	78,914.61	-
Wickman, M.	Senior Operator	87,410.21	500.00	87,910.21	494.45
Wood, R.	Project Coordinator, Engineering Services	86,363.63	-	86,363.63	-
Woods, S.	Serviceperson Driver	83,550.87	400.00	83,950.87	-
Yamasaki, D.	Serviceperson Driver	85,301.68	480.00	85,781.68	-
Zmurchyk, C.	Serviceperson Driver	83,474.97	1,417.50	84,892.47	-
Total Individual Remuneration Paid over \$75,000		15,272,615.12	241,328.70	15,513,943.82	158,508.07
Total Summary Remuneration Paid under \$75,000		13,641,279.25	174,085.76	13,815,365.01	71,902.86
Total Remuneration and Expenses Paid		\$ 28,913,894.37	\$ 415,414.46	\$ 29,329,308.83	⁵ \$ 230,410.93

¹Base remuneration includes any form of salary, wages, gratuities, taxable benefits, payment into trust or any form of income deferra paid by the corporation to the employee or on behalf of the employee during the fiscal year being reported upon, whether or not such remuneration is reported under the Income Tax Act (Canada), but does not include anything payable under a severance agreement.

²Other Remuneration includes Medical Services Plan premiums, group life insurance benefits, vehicle benefits, bonuses as well as one time payouts such as retiring allowances. It also includes overtime in relation to an EOC that was compensated by the Province.

³Other Remuneration includes RRSP contributions in lieu of pension contribution.

⁴Expenses as defined by the Financial Information Act includes travel expenses, memberships, tuition, relocation, vehicle leases, extraordinary hiring expenses, registration fees and similar amounts paid directly to an employee, or to a third party on behalf of the employee, and which has not been included in 'remuneration', is not limited to expenses that are generally perceived as perquisites, or bestowing personal benefit, and may include expenditures required for employees to perform their job functions, and excludes benefits of a general nature applicable to all employees pursuant to an agreement such as medical, dental, counselling, insurance and similar plans. Parking and meals are also included in expenses.

⁵The variance between the financial statements and the total earnings paid on the Statement of Remuneration and Expenses is due to several factors including:

¹-the Statement of Remuneration and Expenses is based on actual payments made in the year whereas the financial statement figure is based on accruals.

¹-the financial statements include employee benefits expenses including Municipal Pension Plan premiums, Employment Insurance premiums, Canada Pension Plan contributions, Long Term Disability, Medical, Dental and WorkSafe premiums.

**REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

There were three severance agreement under which payments commenced between the Regional District of Nanaimo and its non-unionized employees during fiscal year 2020.

These agreements represent 4 to 12 months of compensation based on the value of salary and benefits.

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF PAYMENTS FOR SUPPLIES AND SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2020

Supplier	Amount
1159825 BC LTD	\$ 28,916.80
1223464 BC LTD	47,197.96
ACE COURIER SERVICES	29,386.22
AECOM CANADA LIMITED	1,685,063.75
AEROQUEST MAPCON INC	36,798.30
ALFA LAVAL INC	53,116.42
ALLNORTH CONSULTANTS LIMITED	123,126.42
AMAZON	31,485.85
AQUILLA ARCHAEOLOGY	31,976.96
ARCHIE JOHNSTONE PLUMBING & HEATING LTD	33,517.17
ARROWSMITH COMMUNITY RECREATION ASSOCIATION	77,510.00
ASLAN VENTURES INC	31,828.39
ASSOCIATED ENGINEERING (BC) LTD	35,206.33
ASSOCIATED FIRE SAFETY	69,339.06
AWC PROCESS SOLUTIONS LTD	43,901.76
BANG THE TABLE CANADA LTD	33,600.00
BC HYDRO	1,245,372.11
BC TRANSIT	6,191,533.02
BEAVER ELECTRICAL MACHINERY LTD	195,016.03
BERK'S INTERTRUCK LTD	34,675.62
BIG ISLAND BUILDING SERVICES LTD	31,622.22
BLACK PRESS GROUP LTD	71,249.80
BLUE WAVE DEVELOPMENTS LTD	54,382.20
BOW HORN BAY VOLUNTEER FIRE DEPARTMENT	341,800.00
BRANCHING OUT URBAN FORESTRY	47,037.24
BRANDT TRACTOR LTD	245,732.73
BRUCE LEWIS LAND SURVEYING INC	37,448.25
BUREAU VERITAS CANADA (2019) INC	59,089.07
CAMTRUX CCTV INSPECTIONS LTD	32,632.67
CAN WEST MECHANICAL INC	40,287.71
CANADA POST CORPORATION	28,093.98
CANADIAN UNION OF PUBLIC EMPLOYEES	420,419.79
CATT PLASTIC SHOP LTD	30,741.24
CENTRALSQUARE CANADA SOFTWARE INC	41,743.66
CH2M HILL CANADA LIMITED	288,368.96
CHEMTRADE CHEMICALS CANADA LTD	356,167.41
CIBC WOOD GUNDY	26,273.26
CINDY NESSELBECK RI	34,746.51
CINTAS	58,179.18

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF PAYMENTS FOR SUPPLIES AND SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2020

Supplier	Amount
CIRCULAR WASTE BC INC	1,825,238.97
CITY OF NANAIMO	1,951,317.87
CITY OF PARKSVILLE	1,191,096.48
CLEARTECH INDUSTRIES INC	112,586.85
CMF CONSTRUCTION LTD	104,632.99
COASTAL ANIMAL CONTROL SERVICES OF BC LTD	140,070.00
COLLINS ELECTRIC INC	39,375.00
COPCAN CIVIL LTD	51,367.72
CRANBERRY FIRE PROTECTION DISTRICT	59,150.00
CULLEN DIESEL POWER LTD	31,259.05
CUMMINS CANADA ULC	83,607.63
DASHWOOD VOLUNTEER FIRE DEPT	515,577.00
DAVE MITCHELL & ASSOCIATES LTD	46,833.78
DAVID STALKER EXCAVATING LTD	42,399.43
DBL DISPOSAL SERVICES LTD	264,425.89
DEBRO CONTRACTING	49,776.11
DELL CANADA INC	54,670.12
DOMINION GOVLAW LLP	42,075.38
DRILLWELL ENTERPRISES LTD	205,263.12
DUNCAN ELECTRIC MOTOR LTD	106,691.57
ESRI CANADA LIMITED	127,631.18
EPCOR WATER (WEST) INC	112,882.60
ERRINGTON VOLUNTEER FIRE DEPT	503,516.39
ESC AUTOMATION	25,953.32
ESCRIBE SOFTWARE LTD	34,728.96
EXPRESS CUSTOM TRAILER MFG INC	87,304.67
EXTENSION VOLUNTEER FIRE FIGHTERS ASSOCIATION	37,490.00
FAULKNERBROWNS ARCHITECTURE INC	92,025.43
FINNING CANADA	75,797.13
FOOTPRINTS SECURITY PATROL INC	216,777.81
FORTISBC-NATURAL GAS	110,742.52
FOUR STAR WATERWORKS	36,374.13
FRASER VALLEY REFRIGERATION LTD	104,903.94
FYFE HOLDINGS LTD	127,627.50
G3 CONSULTING LTD	59,701.72
GABRIOLA ISLAND CHAMBER OF COMMERCE	65,000.00
GABRIOLA RECREATION SOCIETY	83,567.00
GEOADVICE ENGINEERING INC	53,090.50
GEOWARE INC	73,906.89
GFL ENVIRONMENTAL INC	149,983.02

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF PAYMENTS FOR SUPPLIES AND SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2020

Supplier	Amount
GOLDER ASSOCIATES LTD	31,498.96
GREAT WEST EQUIPMENT	112,059.96
GREGG DISTRIBUTORS (BC) LTD	87,637.53
GROSS ENVIRONMENTAL SERVICES LTD	39,545.45
GROVER COMMUNICATIONS INC	47,050.43
GUILLEVIN INTERNATIONAL CO	117,164.23
GW SOLUTIONS INC	105,985.09
HARBOUR WEST CONSULTING	51,840.92
HARMAC PACIFIC	210,423.87
HARRIS & COMPANY	64,239.47
HARRIS COMPUTER SYSTEMS	88,630.25
HEAVY METAL MARINE LTD	465,774.85
HEROLD ENGINEERING LIMITED	339,643.19
HOULE ELECTRIC LTD	38,826.85
HPS POWER LTD	32,068.65
HR STRATEGIES CONSULTING INC	98,900.44
ICONIX WATERWORKS LP	52,674.45
ID2 COMMUNICATIONS INC	29,142.75
INEO EMPLOYMENT SERVICES	51,013.82
INSURANCE CORPORATION OF BC	410,182.00
INTER-KRAFT CONTRACTING LTD	58,114.35
INTRAWORKS ELECTRICAL SYSTEMS	58,537.75
ISL ENGINEERING & LAND SERVICES LTD	99,333.29
ISLAND AGGREGATES LTD	25,496.61
ISLAND KEY COMPUTER LTD	229,283.94
ISLAND TRACTOR & SUPPLY LTD	28,751.31
IWC EXCAVATION LTD	395,910.62
JACQUELINE EAST	35,417.24
JANE VINET CONSULTING SERVICES	39,320.09
JENKINS MARZBAN LOGAN LLP	95,950.01
KAL TIRE	161,711.26
KELLER EQUIPMENT SUPPLY LTD	99,522.91
KERR WOOD LEIDAL	44,154.02
KNAPPETT INDUSTRIES (2006) LTD	244,229.52
KOERS & ASSOCIATES ENGINEERING LTD	382,512.05
LAIRD WHEATON GM	56,737.69
LEES & ASSOCIATES CONSULTING LTD	32,795.66
LIDSTONE & COMPANY	102,841.06
LIDSTONE & COMPANY - IN TRUST	380,383.66
LUCAS DESIGN	34,815.90

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF PAYMENTS FOR SUPPLIES AND SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2020

Supplier	Amount
MADILL THE OFFICE COMPANY	110,770.99
MAGNUM DISPOSAL SERVICES	394,346.44
MARK'S WORK WEARHOUSE (BC)	27,186.51
MCELHANNEY LTD	60,064.95
MEQUIPCO LTD	132,434.40
MICHELIN NORTH AMERICA (CANADA) INC	96,550.08
MICROSERVE	230,529.66
MICROSOFT CANADA INC	161,975.54
MILESTONE EQUIPMENT CONTRACTING INC	1,964,835.11
MILNER GROUP VENTURES INC	89,363.63
MINISTER OF FINANCE	163,822.85
MNP	33,928.12
MONK OFFICE	81,900.29
MORNEAU SHEPELL LTD	29,984.07
MOUNT SICKER SERVICES LTD	28,560.00
MPE ENGINEERING LTD	229,119.16
MUNICIPAL INSURANCE ASSOCIATION OF BC	449,748.23
MUNICIPAL PENSION PLAN	2,377,103.26
NAC CONSTRUCTORS LTD	6,105,648.80
NAI COMMERCIAL CENTRAL VANCOUVER ISLAND LTD	427,330.05
NANAIMO MITSUBISHI	40,424.64
NATIONAL PROCESS EQUIPMENT INC	54,711.50
NEWCASTLE ENGINEERING LTD	40,119.44
NOORT INVESTMENTS	100,743.34
NORATEK SOLUTIONS INC	25,045.15
NORTH ISLAND 911 CORP	712,036.00
NORTHWEST HYDRAULIC CONSULTANTS LTD	25,036.15
OLD MOON DIGITAL INC	42,021.00
ONO TRADING CO CANADA LTD	31,113.57
ORCA HEALTH & SAFETY CONSULTING INC	27,116.03
P AND R TRUCK CENTRE	45,253.72
PACIFIC AUDIO WORKS	29,197.20
PACIFIC BLUE CROSS	2,013,600.86
PACIFIC NORTHWEST RAPTORS LTD	89,953.50
PARKLAND CORPORATION	275,611.62
PARKSVILLE HEAVY EQUIPMENT	91,889.62
PETRO-CANADA (SUPERPASS)	116,975.78
PRICE'S ALARM SYSTEMS LTD	33,998.53
PRINT THREE	63,588.84
RAMTECH ENVIRONMENTAL PRODUCTS	28,080.54

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF PAYMENTS FOR SUPPLIES AND SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2020

Supplier	Amount
RECEIVER GENERAL FOR CANADA	1,529,079.48
RED WILLIAMS WELL DRILLING LTD	61,931.75
REGENCY COMMERCIAL CLEANING LTD	32,112.56
RLC PARK SERVICES	65,828.62
SAYWELL CONTRACTING LTD	50,126.34
SAYWELL DEVELOPMENTS	29,775.38
SCHOOL DISTRICT 69 (QUALICUM)	37,380.01
SCOTT SIGNS LTD	25,144.60
SERVICE FIRST LTD	30,295.64
SHAW CABLE	43,811.12
SHAW CABLESYSTEMS GP	25,000.00
SHAW ELECTRICAL SERVICES LTD	274,182.48
SHI CANADA ULC	31,749.88
SIMSON MAXWELL	28,139.53
SLS CHEMICAL INC	31,500.00
SOUTHWESTERN FLOWTECH & ENVIRONMENTAL LTD	45,075.80
SPARTAN CONTROLS LTD	54,812.80
SRM PROJECTS	40,057.45
STAR WEST PETROLEUM LTD	70,695.75
STRAIN LANDSCAPES	108,753.75
STRATAGEN SYSTEMS INC	48,852.96
SYLVIS ENVIRONMENTAL SERVICES INC	434,028.03
TECH ELECTRICAL OVERHEAD CRANE SERVICE	96,302.31
TELUS COMMUNICATIONS	115,916.33
TELUS MOBILITY	88,120.58
TELUS SERVICES INC	118,698.17
TETRA TECH CANADA INC	45,694.09
THE COMMUNICATION CONNECTION INC	33,681.79
TIMELYNE ELECTRICAL SERVICES	80,976.42
TOWN OF QUALICUM BEACH	312,993.70
TREE ISLAND INDUSTRIES LTD	62,433.29
UNIVAR CANADA LTD	67,374.81
UPTIME REFRIGERATION	44,193.31
URBAN SYSTEMS LTD	160,292.14
VANCOUVER ISLAND UNIVERSITY	40,306.00
VICTORIA BATTERY LTD	25,742.81
VWR INTERNATIONAL	76,621.28
WASTE CONNECTIONS OF CANADA INC	3,447,085.49
WASTE'N WATERTech LTD	77,201.68
WATERHOUSE ENVIRONMENTAL SERVICES CORPORATION	231,725.61

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF PAYMENTS FOR SUPPLIES AND SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2020

Supplier	Amount
WAYPOINT INSURANCE	28,079.00
WESCO DISTRIBUTION CANADA LP	25,974.08
WEST COAST PREFAB	60,179.46
WESTBURNE WEST	56,765.33
WESTERRA EQUIPMENT LP	49,062.35
WINDLEY CONTRACTING LTD	319,002.01
WOODGROVE CHRYSLER	110,588.33
WORKSAFEBC	602,877.07
YOUNG ANDERSON BARRISTER & SOLICITORS	33,977.77
Total Suppliers paid over \$25,000	53,073,044.13
Total Suppliers paid under \$25,000	4,317,901.31
Total Suppliers paid	\$ 57,390,945.44

The Regional District prepares its records using generally accepted accounting principles. This will result in differences between amounts recorded as an expense in the financial statements and the amount paid to a vendor in the year. The amounts reported here represent actual cash outlays in 2020 - some of which relate to goods or services received and recorded in 2019.

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF COMMUNITY GRANTS AND CONTRIBUTIONS
 FOR THE YEAR ENDED DECEMBER 31, 2020

Recipient	Amount
ARROWSMITH AGRICULTURAL ASSOCIATION	1,400.00
ARROWSMITH COMMUNITY JUSTICE SOCIETY	30,000.00
ARROWSMITH COMMUNITY RECREATION ASSOCIATION	3,525.00
ARROWSMITH SEARCH & RESCUE SOCIETY	10,000.00
ARROWSMITH TENNIS CLUB	2,280.00
BIG BROTHERS-BIG SISTERS	3,000.00
BOW HORNE BAY COMMUNITY CLUB	2,400.00
BOWSER ELEMENTARY SCHOOL PAC	7,280.55
BOWSER TENNIS CLUB	2,500.00
CEDAR COMMUNITY HALL ASSOCIATION	52,272.56
CITY OF PARKSVILLE	20,000.00
COASTAL INVASIVE PLANT SPECIES COMMITTEE	2,250.00
ERRINGTON ELEMENTARY SCHOOL	1,675.00
ERRINGTON WAR MEMORIAL HALL ASSOCIATION	1,820.00
GABRIOLA ARTS COUNCIL	5,000.00
GABRIOLA COMMUNITY BUS FOUNDATION	134,106.00
GABRIOLA ISLAND COMMUNITY HALL ASSOCIATION	3,627.50
GABRIOLA LAND & TRAILS TRUST	1,923.00
GABRIOLA SENIOR CITIZEN'S ASSOCIATION	2,100.00
JOHN HOWARD SOCIETY	5,000.00
LADYSMITH VICTIM SERVICES	1,000.00
LIGHTHOUSE COUNTRY MARINE SAR SOCIETY	7,500.00
MT ARROWSMITH PIPE BAND ASSOCIATION	2,000.00
NANAIMO AMATEUR RADIO ASSOCIATION	3,278.00
NANAIMO AND AREA LAND TRUST	35,000.00
NANAIMO MARINE RESCUE SOCIETY (RCMSAR-27)	17,500.00
NANAIMO RCMP VICTIM SERVICES PROGRAM	10,000.00
NANAIMO SEARCH & RESCUE SOCIETY	29,975.00
NANOOSE PLACE COMMUNITY CENTRE	2,136.75
NORTH CEDAR IMPROVEMENT DISTRICT	1,036,518.11
OCEANSIDE BUILDING LEARNING TOGETHER SOCIETY	650.00
OCEANSIDE COMMUNITY MAKERSPACE SOCIETY	1,750.00
OCEANSIDE COMMUNITY SAFETY VOLUNTEERS	67,220.00
OCEANSIDE HOSPICE SOCIETY	2,000.00
OCEANSIDE MINOR LACROSSE ASSOCIATION	3,730.00
OCEANSIDE TRACK & FIELD CLUB	2,500.00

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF COMMUNITY GRANTS AND CONTRIBUTIONS
 FOR THE YEAR ENDED DECEMBER 31, 2020

Recipient	Amount
PACIFIC BOARD CULTURE	2,500.00
PARKSVILLE & DISTRICT HISTORICAL SOCIETY	2,500.00
PARKSVILLE CURLING CLUB	2,000.00
PARKSVILLE GOLDEN OLDIES	1,000.00
PARKSVILLE LAWN BOWLING CLUB	2,540.00
PARKSVILLE LIONS CLUB	500.00
PARKSVILLE OCEANSIDE PICKLEBALL SOCIETY	2,395.00
PARKSVILLE ROYALS BASEBALL CLUB	2,000.00
QUALICUM BEACH SENIORS ACTIVITY CENTRE ASSOCIATION	2,500.00
RAVENSONG AQUATIC CLUB	2,500.00
ROYAL CANADIAN LEGION-BRANCH 211	11,597.25
ROYAL CANADIAN LEGION-BRANCH 256	21,000.00
SAN PARIEL-SHOREWOOD OWNERS AND RESIDENTS ASSOCIATION	4,800.00
SOURCES COMMUNITY RESOURCES SOCIETY	65,000.00
THE GABRIOLA ISLAND HISTORICAL & MUSEUM	23,000.00
THE HOPE CENTRE	4,784.04
THE PORT THEATRE SOCIETY	77,231.00
VAN ISLE WALKING SOCCER	2,500.00
VANCOUVER ISLAND NORTH FILM COMMISSION	50,000.00
YELLOW POINT DRAMA GROUP	11,636.69
Total Community Grants and Contributions	1,806,901.45

These amounts are not included in Schedule of Payments for Supplies and Services.