



REGIONAL DISTRICT OF NANAIMO

**STATEMENT OF FINANCIAL INFORMATION
FOR THE YEAR ENDED
DECEMBER 31, 2019**

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



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, 2019 and has been presented to and received by the Board of the Regional District of Nanaimo at a meeting held July 28, 2020.

The financial summary information included in this report is extracted from the 2019 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.

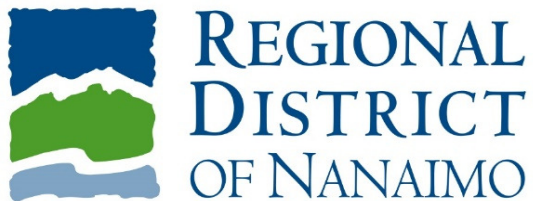
Signed in accordance with the requirements of the Financial Information Regulation, Schedule 1, and Section 9(2).

A handwritten signature in black ink that reads "Ian Thorpe". The signature is written in a cursive style with a horizontal line above the first few letters.

Ian Thorpe
Chairperson

A handwritten signature in black ink that reads "Jeannie Bradburne". The signature is written in a cursive style with a horizontal line above the first few letters.

Jeannie Bradburne
Director of Finance



STATEMENT OF FINANCIAL INFORMATION

For the year ended December 31, 2019

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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.

April 24, 2020



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, 2019, and the consolidated statements of operations, change in net financial assets and cash flows and related schedules on pages 26 to 37 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, 2019, 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 38 to 52 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 26, 2020

MNP LLP

Chartered Professional Accountants

MNP

REGIONAL DISTRICT OF NANAIMO
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2019

		2019	2018
Financial Assets			
Cash and cash equivalents	(Note 2)	\$ 75,014,417	\$ 72,294,954
Accounts receivable	(Note 3)	10,132,237	9,191,113
Portfolio Investments	(Note 4)	38,777,076	38,958,504
Other jurisdictions debt receivable	(Note 5)	60,378,571	63,393,569
Other assets	(Note 6)	68,876	25,578
		184,371,177	183,863,718
Financial Liabilities			
Short-term loans	(Note 7)	497,157	644,128
Accounts Payable	(Note 8)	12,843,654	11,641,834
Wages and benefits payable		1,930,926	1,738,230
Employee future benefits	(Note 9)	2,180,794	2,131,692
Permit deposits		877,379	627,978
Landfill closure and post closure costs	(Note 10)	22,117,705	17,263,217
Deferred revenue	(Note 11)	29,212,444	28,026,410
Long-term debt	(Note 12)	108,962,483	99,074,842
		178,622,542	161,148,331
Net Financial Assets		5,748,635	22,715,387
Non-financial Assets			
Tangible capital assets	(Note 13)	276,050,281	247,356,919
Prepaid expenses		2,243,768	1,988,931
Inventory of Supplies		67,895	48,131
		278,361,944	249,393,981
Accumulated Surplus	(Note 14)	\$ 284,110,579	\$ 272,109,368

Contingent Liabilities (Note 21)

Subsequent Event (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, 2019**

	Budget (Note 17)	2019	2018
Revenue			
Property tax requisition	\$ 53,936,088	\$ 53,936,088	\$ 50,174,213
Operating revenues	24,780,452	26,579,352	25,482,227
Government transfers and grants (Note 15)	23,489,621	9,318,550	14,361,310
Developer contributions	4,882,145	2,118,731	5,523,891
Other income	2,024,265	2,886,997	2,411,162
Interest on investments	150,000	2,093,602	1,673,486
Payments in lieu of taxes	153,790	416,630	595,566
	<u>109,416,361</u>	<u>97,349,950</u>	<u>100,221,855</u>
Expenses			
General Government	4,758,679	3,476,164	3,944,872
Strategic and Community Development	4,785,478	4,061,600	3,654,081
Wastewater and Solid Waste management	23,026,816	31,304,187	26,522,152
Water, Sewer and Street lighting	5,787,625	6,583,203	5,709,201
Public Transportation	21,833,578	21,942,378	21,272,863
Protective Services	5,979,711	6,051,231	5,833,446
Parks, Recreation and Culture	12,201,996	11,929,976	11,256,386
	<u>78,373,883</u>	<u>85,348,739</u>	<u>78,193,001</u>
Surplus for the year	31,042,478	12,001,211	22,028,854
Accumulated surplus, Beginning of the year	272,109,368	272,109,368	250,080,514
Accumulated surplus, End of the year (Note 14)	<u>\$ 303,151,846</u>	<u>\$ 284,110,579</u>	<u>\$ 272,109,368</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, 2019

	Budget (Note 17)	2019	2018
Surplus for the year	\$ 31,042,478	\$ 12,001,211	\$ 22,028,854
Acquisition of tangible capital assets	(74,294,717)	(36,520,525)	(43,667,027)
Amortization of tangible capital assets	-	7,471,033	7,335,406
Proceeds on disposal of tangible capital assets	-	157,220	37,082
Loss on disposal of tangible capital assets	-	198,908	49,444
Change in prepaid expenses	-	(254,837)	(92,701)
Change in inventories	-	(19,762)	(300)
Decrease Net Financial Assets	(43,252,239)	(16,966,752)	(14,309,242)
Net Financial Assets, Beginning of the year	22,715,387	22,715,387	37,024,629
Net Financial Assets, End of the year	<u>\$ (20,536,852)</u>	<u>\$ 5,748,635</u>	<u>\$ 22,715,387</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, 2019

	<u>2019</u>	<u>2018</u>
Operating Transactions		
Surplus for the year	\$ 12,001,211	\$ 22,028,854
Non-cash items included in surplus		
Amortization of tangible capital assets	7,471,033	7,335,406
Contributed tangible capital assets	(324,173)	-
Loss on disposal of tangible capital assets	198,908	49,444
Debt actuarial adjustments	(407,773)	(401,611)
Change in non-cash working capital balances related to operations		
Increase in accounts receivable	(941,124)	(265,408)
(Increase) Decrease in other assets	(43,298)	554,325
Increase in accounts payable	1,201,818	4,107,831
Increase (Decrease) in deferred revenue	1,186,035	(637,256)
Increase in wages and benefits payable	192,696	27,334
Increase (Decrease) in employee future benefits	49,102	(192,247)
Increase in permit deposits	249,401	148,841
Increase in prepaid expenses	(254,837)	(92,701)
Increase in inventory	(19,762)	(300)
Increase in landfill closure and post closure costs	4,854,488	2,255,727
Cash provided by operating transactions	<u>25,413,725</u>	<u>34,918,239</u>
Capital Transactions		
Acquisition of tangible capital assets	(36,196,352)	(43,667,027)
Proceeds on disposal of tangible capital assets	157,220	37,082
Cash used in capital transactions	<u>(36,039,132)</u>	<u>(43,629,945)</u>
Investment Transactions		
Cash provided by (used in) investment transactions	<u>181,428</u>	<u>(4,764,938)</u>
Financing Transactions		
Short and long term debt issued	15,000,000	3,325,512
Repayment of short and long-term debt	(1,836,558)	(1,734,300)
Cash provided by financing transactions	<u>13,163,442</u>	<u>1,591,212</u>
Net change in cash and cash equivalents	2,719,463	(11,885,432)
Cash and cash equivalents, Beginning of the year	72,294,954	84,180,386
Cash and cash equivalents, End of the year	(Note 2) \$ 75,014,417	\$ 72,294,954

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, 2019

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 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, 2019

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, 2019

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, 2019

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, 2019.

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, 2019

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, 2021 and the Regional District is expected to apply it to its December 31, 2022 financial statements.

2. CASH AND CASH EQUIVALENTS

Cash and cash equivalents are comprised of cash on hand, cash on deposit at financial institutions and investments held in the Municipal Finance Authority of British Columbia investment fund.

	2019	2018
Cash	\$ 35,953,828	\$ 34,224,626
Cash Equivalents	39,060,589	38,070,328
	<u>\$ 75,014,417</u>	<u>\$ 72,294,954</u>

3. ACCOUNTS RECEIVABLE

	2019	2018
Province of British Columbia	\$ 1,234,702	\$ 268,731
Government of Canada	2,623,343	2,128,518
Regional and local governments	962,868	955,112
BC Transit Annual Operating Agreement	1,869,648	2,800,997
Accrued Investment interest	204,088	196,322
Developer DCC instalments/contributions	653,821	243,000
Other trade receivables	2,583,767	2,598,433
	<u>\$ 10,132,237</u>	<u>\$ 9,191,113</u>

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

4. PORTFOLIO INVESTMENTS

	2019	2018
Canaccord	\$ 25,318,000	\$ 25,318,649
Coast Capital Savings	10,000,000	-
Coastal Community Credit Union	3,259,268	3,174,293
Toronto-Dominion	199,808	5,284,994
Scotiabank	-	5,180,568
	<u>\$ 38,777,076</u>	<u>\$ 38,958,504</u>

Investments consist of term deposits at interest rates ranging from 2.00% to 3.40% to maturity in 2020 to 2026, 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.

	2019	2018
Town of Qualicum Beach	\$ 2,777,618	\$ 3,240,555
City of Parksville	6,140,917	4,837,242
City of Nanaimo	37,535,681	40,952,178
Vancouver Island Regional Library	13,924,355	14,363,594
	<u>\$ 60,378,571</u>	<u>\$ 63,393,569</u>

6. OTHER ASSETS

	2019	2018
Security deposits	\$ 68,876	\$ 25,578

7. SHORT-TERM LOANS

During 2019, the Regional District did not enter into any additional short-term loan agreements with the Municipal Finance Authority. In 2019, principal payments of \$146,971 were made. The maturity dates of the loans range between 2 to 4 years. The interest rates for these loans are variable, which at December 31 was 2.58% (2018, 2.79%).

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

7. SHORT-TERM LOANS (CONTINUED)

	2019	2018
Land - Community Park EA B	\$ 75,200	\$ 112,800
Trailer and Kubota	-	3,676
Land - Community Park EA F	45,000	60,000
Fire Trucks - Errington Volunteer Fire Department	376,957	467,652
	<u>\$ 497,157</u>	<u>\$ 644,128</u>

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

2020	2021	2022	2023	2024	Total
\$ 147,468	\$ 149,848	\$ 113,945	\$ 85,896	\$ -	<u>\$ 497,157</u>

8. ACCOUNTS PAYABLE

	2019	2018
Payable to Federal Government	\$ 258,781	\$ 222,731
Payable to Provincial Government	2,068,874	831,091
Payable to other local governments	128,395	159,037
Trade and other payables	10,387,604	10,428,975
	<u>\$ 12,843,654</u>	<u>\$ 11,641,834</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, 2019.

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

9. EMPLOYEE FUTURE BENEFITS (CONTINUED)

The accrued post-employment benefits are as follows:

	2019	2018
Balance, beginning of year	\$ 1,805,221	\$ 1,797,849
Current service costs	160,042	161,076
Benefits paid	(182,829)	(178,123)
Interest cost	56,845	50,011
Amortization of Net Actuarial Loss/(Gain)	(28,709)	(25,592)
Balance, end of year	<u>\$ 1,810,570</u>	<u>\$ 1,805,221</u>

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

	2019	2018
Discount Rate	2.7%	3.3%
Expected Inflation Rate and Wage & Salary Increases	2.5%	2.5%

	2019	2018
Operating Revenue Fund - Retirement benefits payable	\$ 2,178,342	\$ 2,051,001
Consolidation adjustment for actuarial valuation	(367,772)	(245,780)
Accrued benefit balance, end of year	<u>\$ 1,810,570</u>	<u>\$ 1,805,221</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, 2019 is \$135,155 (2018, \$128,143). The statutory benefits liability at December 31, 2019 is \$235,069 (2018, \$198,329).

	2019	2018
Retirement Benefits Payable	\$ (367,772)	\$ (245,780)
Other Employee Benefits	370,224	326,471
Unfunded Liability	<u>\$ 2,452</u>	<u>\$ 80,691</u>

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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, 2019, there were approximately 1,553,576 cubic meters of airspace available for waste and daily cover. Landfill Closure costs are estimated at \$13,822,447 (2018, \$12,077,404). As at December 31, 2019, \$2,331,928 (2018, \$2,079,798) 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 \$8,295,258 (2018, \$5,185,813) based on 68% of the total landfill capacity being filled at this date, a 23 year lifespan to 2042, final closure in 2043, and a discount rate of 0.94%. 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 \$10,408,332 (2018, \$8,893,172) based on the remaining capacity of 1,553,576 cubic meters of airspace, which is 32% of the total landfill capacity.

	2019	2018
Landfill Closure Costs	\$ 13,822,447	\$ 12,077,404
Post Closure Maintenance Costs	8,295,258	5,185,813
Unfunded Liability	<u>\$ 22,117,705</u>	<u>\$ 17,263,217</u>
Reserves on hand	<u>\$ 2,331,928</u>	<u>\$ 2,079,798</u>

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

11. DEFERRED REVENUE

	December 31, 2018	Restricted Inflows	Revenue Recognized	December 31, 2019
Development Cost Charges	\$ 15,769,489	\$ 2,757,193	\$(1,695,798)	\$ 16,830,884
Gas Tax Revenue Transfer program - Community Works Fund	9,381,013	4,268,985	(1,696,112)	11,953,886
Clean Water/Wastewater Revenue Transfer Program	2,458,087	218,849	(2,676,936)	-
Other	417,821	69,882	(60,029)	427,674
	<u>\$ 28,026,410</u>	<u>\$ 7,314,909</u>	<u>\$(6,128,875)</u>	<u>\$ 29,212,444</u>

Development Cost Charges - are amounts collected or payable as a result of new subdivision or building developments under the authority of Section 933 of the Local Government Act. The purpose of Section 933 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.

	2019	2018
Long-term debt - Regional District Services	\$ 48,583,913	\$ 35,681,273
Vancouver Island Regional Library	13,924,354	14,363,594
Member municipalities	46,454,216	49,029,975
Total Long-Term Debt	<u>\$ 108,962,483</u>	<u>\$ 99,074,842</u>

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

12. LONG-TERM DEBT (CONTINUED)

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

	2020	2021	2022	2023	2024	Total
\$	2,593,170	\$ 2,593,283	\$ 2,525,012	\$ 2,522,107	\$ 2,238,383	<u>\$ 12,471,955</u>

13. TANGIBLE CAPITAL ASSETS

Net Book Value	2019	2018
Land	\$ 43,203,472	\$ 43,190,799
Land improvements	10,724,270	10,895,750
Buildings	29,123,373	30,387,874
Engineered Structures	101,870,047	94,203,199
Equipment, Furniture & Vehicles	11,567,446	10,871,857
Assets Under Construction	79,561,673	57,807,440
	<u>\$ 276,050,281</u>	<u>\$ 247,356,919</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, 2019

14. ACCUMULATED SURPLUS (CONTINUED)

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

	2019	2018
General Revenue Fund - Unappropriated Surplus	\$ 13,812,757	\$ 13,053,647
General Revenue Fund - Appropriated Surplus		
Reserve for future expenditures	5,795,983	4,873,443
Landfill closure	2,331,928	2,079,798
Property insurance deductible - fire departments	32,308	31,588
Liability insurance deductible	159,844	156,041
Regional Sustainability Initiatives	13,003	12,693
Other donations	49,345	26,034
Regional parks and trails donations	55,857	53,572
Vehicle fleet replacement (various departments)	608,400	553,235
	<u>22,859,425</u>	<u>20,840,051</u>
Net investment in tangible capital assets (Note 16)	226,969,211	211,031,518
Capital Fund advances	(8,075,266)	171,262
Future Liabilities - Employee benefits (Note 9)	(2,452)	(80,691)
Future Liabilities - Landfill closure and post closure costs (Note 10)	(22,117,705)	(17,263,217)
	<u>205,820,456</u>	<u>214,698,923</u>
Restricted Reserve Funds	64,477,366	57,410,445
Accumulated Surplus	<u>\$ 284,110,579</u>	<u>\$ 272,109,368</u>

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

15. GOVERNMENT TRANSFERS AND GRANTS

	2019	2018
Federal Government		
Operating Transfers	\$ 447,823	\$ 349,023
Capital Transfers	1,970,117	7,133,951
	<u>2,417,940</u>	<u>7,482,974</u>
Provincial Government		
Operating Transfers	6,448,345	6,374,154
Capital Transfers	452,265	504,182
	<u>6,900,610</u>	<u>6,878,336</u>
Total Government Transfers and Grants	<u>\$ 9,318,550</u>	<u>\$ 14,361,310</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.

	2019	2018
Tangible capital assets (Note 13)	\$ 276,050,281	\$ 247,356,919
Short-term loans (Note 7)	(497,157)	(644,128)
Long-term debt - Regional District Services (Note 12)	(48,583,913)	(35,681,273)
Net Investment in Tangible capital assets (Note 14)	<u>\$ 226,969,211</u>	<u>\$ 211,031,518</u>

17. BUDGET FIGURES

Budget figures represent the Financial Plan Bylaw adopted by the Board on February 26, 2019. 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, 2019

17. BUDGET FIGURES (CONTINUED)

	<u>2019 Budget</u>
Budgeted Surplus for the year	\$ 31,042,478
Add:	
Transfers from reserves	29,911,600
Proceeds of borrowing	24,452,140
Prior year operating surplus	12,977,255
Less:	
Capital expenses	(74,294,717)
Debt principal repayments/actuarial adjustments	
Budgeted principal payments	\$ 5,185,507
Add: Actuarial Adjustments	407,773
Less: Principal payments for member municipalities	<u>(3,323,386)</u> (2,269,894)
Transfer to reserves	<u>(13,288,897)</u>
Consolidated Budgeted Surplus, per Regional District of Nanaimo Financial Plan Bylaw No. 1787	<u><u>\$ 8,529,965</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, 2019, the Regional District had debt reserve funds of \$706,866 (2018, \$545,125). 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, 2019

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, 2018, the plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 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 \$2,295,828 (2018, \$2,175,914) for employer contributions to the Plan in fiscal 2019.

	2019	2018
Employer portion	\$ 2,295,828	\$ 2,175,914
Employee portion	2,041,012	1,921,741
	<u>\$ 4,336,840</u>	<u>\$ 4,097,655</u>

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

21. CONTINGENT LIABILITIES

Contingent liabilities are recognized by the Regional District in accordance with PS 3300.15. As at December 31, 2019, 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	2019	2018
Operating goods and services	\$ 40,046,388	\$ 35,901,404	\$ 33,994,163
Wages and benefits	36,262,452	35,374,100	33,100,265
Debt interest	2,065,043	1,825,953	1,507,439
Amortization expense	-	7,471,033	7,335,406
Unfunded expenditures	-	4,776,249	2,255,728
Total Expenditures by Object	<u>\$ 78,373,883</u>	<u>\$ 85,348,739</u>	<u>\$ 78,193,001</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, 2019

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 2019	Englishman River Water Service 2019
Financial assets	\$ 399,630	\$ -
Non-financial assets	6,457,416	42,236,490
	<u>\$ 6,857,046</u>	<u>\$ 42,236,490</u>
Revenues		
Joint venturer contributions	\$ 104,560	\$ 8,504,048
Capital grant	-	277,878
	<u>104,560</u>	<u>8,781,926</u>
Expenses		
Operating	(74,560)	(400,918)
Annual surplus (deficit)	<u>\$ 30,000</u>	<u>\$ 8,381,008</u>

25. CONTAMINATED SITES

At the reporting date there were two sites identified as potentially contaminated. One is due to past industrial use at this site and on the neighbouring property; these findings remain unchanged from the December 31, 2018 year end. 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.

The other site is a park where a plane crashed in late 2019, resulting in soil contamination which exceeds an environmental standard. The Regional District does not accept responsibility for the contaminated site. At December 31, 2019, no liability has been recorded for either site, as the criteria for recording a liability have not been met.

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

26. SUBSEQUENT EVENT

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 2020.

27. COMMITMENTS

As at December 31, 2019, the Regional District had the following significant commitments:

NAC Constructors Ltd. - for the Greater Nanaimo Pollution Control Centre Secondary Treatment Upgrade. Scheduled for completion in 2020, this project has a remaining commitment of \$5,316,970.

Milestone Equipment Contracting - for the Chase River Pumpstation Forcemain Upgrade. Scheduled for completion in 2020, this project has a remaining commitment of \$1,672,167.

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, 2019
(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 2019	Budget 2019	Actual 2018
Revenues								
Property tax requisition	\$ 5,176,216	\$ 2,519,182	\$ 20,665,507	\$ 11,989,129	\$ 16,931,974	\$ 57,282,008	\$ 57,282,008	\$ 53,366,321
Government transfers & grants	444,535	140,754	2,152,192	296,861	6,284,209	9,318,551	23,489,621	14,361,308
Payments in lieu of taxes	69,550	8,668	179,838	19,325	139,249	416,630	153,790	595,568
Interest	681,091	-	-	-	-	681,091	150,000	446,104
Operating revenues	44,898	1,591,774	8,091,591	1,806,025	5,420,418	16,954,706	15,505,002	16,161,555
Disposal fees	-	-	9,649,197	-	-	9,649,197	9,300,000	9,228,498
Other	12,233,628	1,288,440	33,021,249	2,719,094	2,966,738	52,229,149	75,449,297	51,775,696
	18,649,918	5,548,818	73,759,574	16,830,434	31,742,588	146,531,332	181,329,718	145,935,050
Expenditures								
General administration	247,519	403,124	2,168,084	725,788	1,736,765	5,281,280	5,446,665	4,560,281
Professional fees	465,104	524,997	1,028,575	263,634	243,127	2,525,437	3,748,001	2,058,651
Community grants	114,050	-	-	-	-	114,050	129,650	116,340
Legislative	738,627	-	-	55	-	738,682	756,212	745,946
Program costs	-	76,028	154,350	710,166	35,040	975,584	1,392,440	1,029,593
Vehicle and Equip operating	210,927	88,320	1,902,067	153,559	4,690,679	7,045,552	7,833,036	7,621,377
Building operating	421,222	37,313	1,524,347	819,044	493,957	3,295,883	3,323,180	3,136,928
Other operating	1,206,807	877,791	11,977,004	1,045,753	3,895,186	19,002,541	20,632,149	17,390,894
Wages & benefits	4,818,679	2,967,037	8,760,925	4,865,911	13,961,547	35,374,099	36,262,452	33,100,270
Capital expenditures	162,837	14,261	33,455,062	2,300,584	764,930	36,697,674	74,294,717	44,027,783
	8,385,772	4,988,871	60,970,414	10,884,494	25,821,231	111,050,782	153,818,502	113,788,063
Operating Surplus (Deficit)	10,264,146	559,947	12,789,160	5,945,940	5,921,357	35,480,550	27,511,216	32,146,987
Debt retirement								
- interest	2,618,499	-	1,240,407	406,813	178,734	4,444,453	4,448,696	4,101,180
- principal	3,323,383	-	1,158,620	415,852	262,086	5,159,941	5,430,028	4,922,366
Reserve contributions	1,139,552	415,117	11,139,570	2,568,972	2,093,369	17,356,580	13,288,763	15,062,569
Transfers to other govts	2,645,768	65,000	-	1,864,355	3,185,341	7,760,464	8,791,019	7,314,708
	9,727,202	480,117	13,538,597	5,255,992	5,719,530	34,721,438	31,958,506	31,400,823
Current Year Surplus (Deficit)	536,944	79,830	(749,437)	689,948	201,827	759,112	(4,447,290)	746,164
Prior year's surplus applied	1,046,423	2,087,503	6,241,766	1,395,392	2,282,563	13,053,647	12,977,255	12,297,424
Net Operating Surplus (Deficit)	\$ 1,583,367	\$ 2,167,333	\$ 5,492,329	\$ 2,085,340	\$ 2,484,390	\$ 13,812,759	\$ 8,529,965	\$ 13,043,588

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

REGIONAL DISTRICT OF NANAIMO
LONG-TERM DEBT SUMMARY BY FUNCTION
DECEMBER 31, 2019

	2015	2016	2017	2018	2019
Regional District					
Oceanside Place Arena	\$ 3,580,996	\$ 3,192,358	\$ 2,788,175	\$ 2,367,824	\$ 1,930,660
Regional Parks	1,912,964	1,838,371	1,760,795	1,680,115	1,596,208
Community Parks	285,373	259,679	232,873	204,906	175,724
Wastewater Managment	-	5,000,000	19,813,921	19,064,025	33,291,632
Fire Protection	4,160,535	4,189,645	3,994,473	3,791,669	3,580,933
Sewer Services	1,956,994	1,848,406	1,735,515	1,618,150	1,496,135
Water Supply Services	2,587,690	3,176,528	4,532,574	6,954,583	6,512,621
Vancouver Island Regional Library	15,582,525	15,192,042	14,785,940	14,363,594	13,924,354
Total Regional District	30,067,077	34,697,029	49,644,266	50,044,866	62,508,267
Member Municipalities	53,520,830	49,751,819	45,845,012	49,029,976	46,454,216
Total Long-Term Debt	\$ 83,587,907	\$ 84,448,848	\$ 95,489,278	\$ 99,074,842	\$ 108,962,483

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

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF LONG-TERM DEBT
DECEMBER 31, 2019

Function	Issuer	Funds	Bylaw Number	Maturity Date	Interest Rate	Original Value	2019 Debt O/S	2018 Debt O/S
Oceanside Place Arena	MFA 97	CDN	1365	Apr 19, 2023	4.830	\$ 6,470,646	\$ 1,930,660	\$ 2,367,824
Total Oceanside Place Arena						<u>6,470,646</u>	<u>1,930,660</u>	<u>2,367,824</u>
Regional Parks	MFA 126	CDN	1629	Sep 26, 2033	3.850	2,053,653	1,596,208	1,680,115
Total Regional Parks						<u>2,053,653</u>	<u>1,596,208</u>	<u>1,680,115</u>
Community Parks Electoral Area B	MFA 78	CDN	1299	Dec 03, 2022	5.250	100,000	21,852	28,454
	MFA 79	CDN	1303	Jun 03, 2023	5.250	80,000	22,763	27,793
	MFA 81	CDN	1304	Apr 22, 2024	4.900	80,000	27,793	32,583
	MFA 93	CDN	1305	Apr 06, 2025	5.100	80,000	28,353	32,676
	MFA 97	CDN	1306	Apr 19, 2026	4.660	80,000	35,331	39,633
	MFA 101	CDN	1307	Apr 11, 2027	4.520	80,000	39,633	43,768
Total Community Parks						<u>500,000</u>	<u>175,725</u>	<u>204,907</u>
Fire Protection Services Meadowood Fire	MFA 110	CDN	1587	Apr 08, 2030	4.500	1,773,410	1,143,160	1,224,664
Nanaimo River Fire	MFA 99	CDN	1488	Apr 19, 2027	4.430	20,761	9,169	10,285
Nanoose Bay Fire	MFA 130	CDN	1617	Oct 14, 2034	3.000	2,790,000	2,282,528	2,392,136
Coombs-Hilliers Fire	MFA 139	CDN	1538	Oct 05, 2026	2.100	200,000	146,076	164,584
Total Fire Protection Services						<u>4,784,171</u>	<u>3,580,933</u>	<u>3,791,669</u>
Sewer Services Barclay Crescent Sewer	MFA 102	CDN	1486	Dec 01, 2027	4.820	895,781	443,776	490,086
Cedar Sewer	MFA 106	CDN	1571	Oct 13, 2029	4.130	926,180	552,757	597,026
	MFA 106	CDN	1572	Oct 13, 2029	4.130	27,200	16,233	17,533
	MFA 106	CDN	1573	Oct 13, 2029	4.130	108,800	64,933	70,134
	MFA 106	CDN	1574	Oct 13, 2029	4.130	61,200	36,525	39,450
	MFA 110	CDN	1584	Apr 08, 2030	4.500	232,286	149,734	160,410
	MFA 117	CDN	1626	Oct 12, 2031	3.250	51,620	35,647	37,928
						<u>1,407,286</u>	<u>855,829</u>	<u>922,481</u>
Hawthorne Rise Sewer	MFA 131	CDN	1696	Apr 08, 2035	2.200	173,300	147,471	154,265
Reid Road Sewer	MFA 133	CDN	1709	Oct 02, 2035	2.750	57,650	49,058	51,318
Total Sewer Services						<u>2,534,017</u>	<u>1,496,134</u>	<u>1,618,150</u>

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

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF LONG-TERM DEBT
DECEMBER 31, 2019

Function	Issuer	Funds	Bylaw Number	Maturity Date	Interest Rate	Original Value	2019 Debt O/S	2018 Debt O/S
Water Supply Management								
Water - San Pareil								
	MFA 81	CDN	1367	Apr 22, 2019	4.900	89,476	-	8,210
	MFA 97	CDN	1395	Apr 19, 2021	4.660	40,000	6,786	9,984
	MFA 106	CDN	1395	Oct 13, 2024	4.130	94,439	37,814	44,526
	MFA 117	CDN	1395	Oct 12, 2026	3.250	49,056	26,482	29,706
						272,971	71,082	92,426
Water - San Pareil Fire Improvements								
	MFA 127	CDN	1689	Apr 07, 2034	3.300	1,114,600	911,866	955,654
Water - Driftwood								
	MFA 80	CDN	1301	Oct 03, 2023	4.900	100,614	28,628	34,954
Bulk Water - Nanoose								
	MFA 74	CDN	1226	Jun 01, 2021	5.900	2,195,223	327,536	479,701
	MFA 80	CDN	1239	Oct 03, 2023	4.900	176,295	50,162	61,246
	MFA 142	CDN	1242	Oct 04, 2037	3.150	168,875	156,117	162,590
	MFA 142	CDN	1244	Oct 04, 2037	3.150	1,476,000	1,364,491	1,421,070
	MFA 146	CDN	1243	Sep 19, 2038	3.200	2,536,370	2,441,977	2,536,370
	MFA 146	CDN	1245	Sep 19, 2038	3.200	314,142	302,451	314,142
						7,731,000	4,642,734	4,975,119
Nanoose Bay Peninsula Water								
	MFA 139	CDN	1723	Oct 05, 2036	2.100	350,000	309,739	323,558
	MFA 139	CDN	1750	Oct 05, 2036	2.100	557,200	493,105	515,105
						907,200	802,844	838,663
Westurne Heights								
	MFA 142	CDN	1720	Oct 04, 2037	3.150	60,000	55,467	57,767
						60,000	55,467	57,767
Total Water Supply Management						10,186,385	6,512,621	6,954,583
Wastewater Services								
Southern Community Wastewater								
	MFA 139	CDN	1742	Oct 05, 2036	2.100	5,000,000	4,424,850	4,622,261
	MFA 142	CDN	1762	Oct 04, 2037	3.150	15,000,000	13,866,782	14,441,764
	MFA 149	CDN	1793	Oct 09, 2039	2.240	15,000,000	15,000,000	-
Total Wastewater Management						35,000,000	33,291,632	19,064,025

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

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF LONG-TERM DEBT
DECEMBER 31, 2019

Function	Issuer	Funds	Bylaw Number	Maturity Date	Interest Rate	Original Value	2019 Debt O/S	2018 Debt O/S
Debt Held For Other Jurisdictions								
Vancouver Island Regional Library								
	MFA 117	CDN	1634	Oct 12, 2041	3.250	8,000,000	6,685,675	6,873,381
	MFA 126	CDN	1674	Sep 26, 2038	3.850	8,610,000	7,238,679	7,490,213
Total Vancouver Island Regional Library						16,610,000	13,924,354	14,363,594
Total Long-Term Debt - Regional District						\$ 78,138,872	\$ 62,508,267	\$ 50,044,867
Member Municipalities								
City of Parksville								
	MFA 74	CDN	1227	Jun 01, 2021	5.900	290,000	43,269	63,371
	MFA 75	CDN	1238	Dec 01, 2021	5.690	1,050,000	156,664	229,446
	MFA 78	CDN	1283	Dec 03, 2022	5.250	765,000	167,168	217,670
	MFA 93	CDN	1420	Apr 06, 2025	5.100	800,000	283,527	326,755
	MFA 145	CDN	1745	Apr 23, 2043	3.150	4,000,000	3,890,289	4,000,000
	MFA 149	CDN	1745	Oct 09, 2044	2.240	1,600,000	1,600,000	-
Total City of Parksville						8,505,000	6,140,917	4,837,242
Town of Qualicum Beach								
	MFA 136	CDN	1729	Nov 30, 2025	2.750	4,629,364	2,777,618	3,240,555
Total Town of Qualicum Beach						4,629,364	2,777,618	3,240,555
City of Nanaimo								
	MFA 72	CDN	1197	Jun 01, 2020	6.450	4,500,000	336,528	658,564
	MFA 73	CDN	1219	Dec 01, 2020	6.360	4,100,000	306,614	600,025
	MFA 99	CDN	1489	Oct 19, 2026	4.430	15,000,000	6,624,625	7,431,107
	MFA 101	CDN	1489	Apr 11, 2027	4.520	15,000,000	7,431,107	8,206,571
	MFA 102	CDN	1530	Dec 01, 2027	4.820	3,750,000	1,857,777	2,051,643
	MFA 126	CDN	1688	Sep 26, 2033	3.850	13,300,000	10,337,466	10,880,868
	MFA 127	CDN	1694	Apr 07, 2034	3.300	9,200,000	7,526,616	7,888,046
	MFA 146	CDN	1774	Sep 19, 2038	3.200	3,235,354	3,114,948	3,235,354
Total City of Nanaimo						68,085,354	37,535,681	40,952,178
Total Long-Term Debt - Member Municipalities						\$ 81,219,718	\$ 46,454,216	\$ 49,029,975
						\$159,358,590	\$ 108,962,483	\$ 99,074,842

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

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

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, 2019

Name	Position	Remuneration ¹	Expenses ²
Thorpe, I.	Nanaimo Director (Chairperson)	73,302.44	3,935.38
Wilson, K.	Area A Director	38,493.47	6,338.39
Craig, V.	Area B Director	44,966.32	12,218.09
Young, M.	Area C Director	44,493.47	11,437.77
Rogers, B.	Area E Director	47,973.47	13,743.04
Salter, L	Area F Director	41,566.32	6,620.11
Gourlay, C.	Area G Director	26,204.15	7,591.15
Wallace, L.	Area G Director	8,645.08	133.12
McLean, S.	Area H Director	50,651.30	12,864.57
Swain, M.	Lantzville Director	20,721.74	114.33
Geselbracht, B.	Nanaimo Director	23,926.74	585.35
Bonner, D.	Nanaimo Director	23,341.74	821.50
Hemmens, E.	Nanaimo Director	23,196.74	756.63
Krog, L.	Nanaimo Director	21,721.74	302.65
Brown, T.	Nanaimo Director	21,471.74	6.08
Turley, J.	Nanaimo Director	20,071.74	83.69
Armstrong, S.	Nanaimo Director	18,571.74	-
Fras, A.	Parksville Director	24,056.74	2,854.15
Mayne, E.	Parksville Director	22,621.74	725.20
Wiese, B.	Qualicum Beach Director	14,325.72	557.91
Westbroek, T.	Qualicum Beach Director	9,616.02	838.28
McPherson, A.	Area A Alternate Director	150.00	32.04
Elliott, T.	Area B Alternate Director	150.00	39.11
Fell, J.	Area F Alternate Director	3,735.00	2,284.49
Stanhope, J.	Area G Alternate Director	11,685.13	3,880.44
White, R.	Area G Alternate Director	570.00	78.59
Maartman, Z.	Nanaimo Alternate Director	450.00	33.14
Patterson, T.	Parksville Alternate Director	500.00	102.74
O'Brien, D.	Parksville Alternate Director	410.00	132.46
Total Remuneration and Expenses		\$ 637,590.29	\$ 89,110.40

¹Remuneration includes gross salary and applicable benefits.

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

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
 FOR THE YEAR ENDED DECEMBER 31, 2019

Employee Name	Position	Base Remuneration ¹	Other Remuneration ²	Total Remuneration	Expenses ⁴
Exempt Staff					
ALEXANDER, E. RANDAL	General Manager, Regional & Community Utilities	\$ 178,925.27	\$ 3,167.72	\$ 182,092.99	\$ 1,861.11
ARMET, THOMAS W	Manager, Building & Bylaw Services	119,184.52	1,116.24	120,300.76	2,121.09
BANMAN, DEAN E	Manager, Recreation Services	126,535.36	1,804.93	128,340.29	2,656.89
BEAUCHAMP, ERICA	Superintendent, Transit Planning & Scheduling	100,711.66	1,178.82	101,890.48	2,788.52
BRADBURNE, JEANNIE V.	Director of Finance	142,739.66	1,948.75	144,688.41	7,644.47
BROOKS, ANDREW R	Manager, Employee Health, Safety & Wellness	120,987.30	1,980.20	122,967.50	8,108.98
CARLYLE, PHYLLIS L.	Chief Administrative Officer	281,517.95	12,019.31 ³	293,537.26	7,711.29
CHESTNUT, MIKE J	Superintendent, Aquatic Services	96,851.72	1,155.95	98,007.67	191.68
DEPOL, SEAN R	Director, Water & Wastewater Services	151,151.68	1,958.55	153,110.23	4,714.05
DOBBS, MARK A.	Superintendent, Parks Operations & Cap Projects	100,983.43	1,635.01	102,618.44	1,793.47
FELKER, KURTIS W.	Manager, Purchasing	121,005.22	1,785.17	122,790.39	4,627.57
FOWLER, KIM A.	Manager, Long Range Planning, Energy & Sustainability	81,444.23	878.18	82,322.41	2,657.41
GARBUTT, GEOFFREY W	General Manager, Strategic & Community Development	175,482.21	8,463.39	183,945.60	6,161.69
GARDINER, DOUGLAS	Fire & Rescue Services Coordinator	90,841.23	1,558.02	92,399.25	4,603.77
GARDNER, LARRY A.	Manager, Solid Waste Services	132,781.04	1,859.51	134,640.55	4,412.47
HADDOU, JAMES	Project Engineer	100,848.44	739.38	101,587.82	3,745.63
HAHTO, HARSIMRIT K.	Human Resource Advisor	95,255.02	1,583.52	96,838.54	5,853.35
HAMILTON, JANE A	Superintendent, Landfill Operations	100,763.04	6,345.10	107,108.14	1,587.90
HILL, JACQUELINE R.	Manager, Legislative Services	118,675.90	1,771.77	120,447.67	4,349.94
JURASEK, GARY TB	Manager, IT, Innovation & Development	96,218.50	1,395.44	97,613.94	551.35
KING, HANNAH L	Superintendent, Recreation Program Services	100,763.79	1,635.01	102,398.80	3,453.21
LOUDON, CAROL L.	Executive Assistant	81,746.42	1,484.60	83,231.02	1,696.69
LUNDMAN, IAN E	Superintendent, Wastewater Services	103,432.02	2,525.13	105,957.15	922.00
MANHAS, MANVIR	Manager, Capital Accounting & Financial Report	118,675.90	4,501.77	123,177.67	5,763.72
MARCELLUS, JOHN W	Superintendent, Arena Services	101,866.94	1,635.01	103,501.95	279.44
MARSHALL, DARREN L	Manager, Transit Operations	133,138.04	1,838.85	134,976.89	2,568.17
MARSHALL, WENDY S	Manager, Parks Services	90,266.63	28,271.73	118,538.36	1,488.29
MAYEA, S. PATRICIA	Legislative Coordinator	101,793.40	1,604.04	103,397.44	1,204.04
MAYNES, KYLE W	Project Engineer	76,603.41	-	76,603.41	132.28
MIDGLEY, CHRISTOPHER M.	Manager, Strategic Initiatives & Asset Management	118,675.90	1,771.77	120,447.67	478.57
MILLER, BRANDON J	Supeintendent, Fleet & Transit Service Delivery	102,796.98	735.01	103,531.99	175.07
MOILANEN, LISA M.	Engagement Coordinator	82,501.09	482.58	82,983.67	4,637.21
MOORE, TIFFANY A	Manager, Accounting Services	118,675.90	871.77	119,547.67	3,403.42
MORRISON, CATHERINE M	Manager, Emergency Services	109,093.60	1,696.29	110,789.89	3,456.94
OSBORNE, THOMAS W	General Manager, Recreation & Parks Services	174,608.14	9,363.39	183,971.53	6,172.90
PEARCE, DANIEL A.	General Manager, Transportation & Emergency Services	160,457.13	5,026.72	165,483.85	11,576.86
ROUTLEDGE, BENJAMIN L.	Superintendent, Scale & Transfer Services	103,649.74	5,037.19	108,686.93	1,169.83
ST PIERRE, GERALD A.	Project Engineer	108,708.18	793.55	109,501.73	2,721.63
TAIT, JAMES L.	Manager, Human Resources	132,102.33	1,842.51	133,944.84	1,685.01
TAYLOR, DUNCAN W	Manager, Engineering Services	115,482.57	1,771.77	117,254.34	6,185.68
THOMPSON, PAUL D.	Manager, Current Planning	130,059.45	1,389.48	131,448.93	2,737.09
WALTERS, MURRAY	Manager, Water Services	118,993.97	1,768.14	120,762.11	3,599.34
WELLS, DELCY J	General Manager, Corporate Services	174,608.14	9,363.39	183,971.53	9,372.68
CUPE Staff					
APPLETON, BRENT M.	Chief Operator - Equipment & Maintenance	79,107.98	1,266.30	80,374.28	2,362.16
AWRAM, DAVID M.	Arena Maintenance Worker	76,703.60	816.30	77,519.90	143.06
BAILDHAM, RILEY C	Building Inspector	92,941.44	2,306.30	95,247.74	741.48
BANDURKA, GREG D	Handydart Dispatcher	79,867.76	816.30	80,684.06	315.78
BANNATYNE, CLAYTON D	Chief Facility Operator - (Ravensong And Oceanside)	79,765.07	406.30	80,171.37	206.66
BARRY, MARC R	Serviceperson Driver	78,222.24	1,266.30	79,488.54	191.49
BENTLEY, PAUL T	Serviceperson Driver	74,034.92	1,266.30	75,301.22	-
BESSELING, LAWRENCE J.	Operator 3 - FCPCC	86,252.10	836.30	87,088.40	1,833.25
BLOCK, PETER H	Serviceperson Driver	85,243.93	1,286.30	86,530.23	-
BOOGAARDS, STEPHEN D	Planner	77,653.70	1,306.30	78,960.00	856.87
BORZELLI, KIMBERLY F	Serviceperson Driver	75,294.90	-	75,294.90	-
BRAND, JENNIFER N	Building Inspector	80,673.05	876.30	81,549.35	1,900.20
BRAR, TEJVINDER S.	Serviceperson Driver	76,939.15	1,286.30	78,225.45	-
BROOKS, THOMAS E.	Dispatch - Handydart	75,500.42	1,331.30	76,831.72	191.49
BULL, DEAN L.	Arena Maintenance Worker	79,304.16	1,266.30	80,570.46	143.06
BUTTERWORTH, ROBERT J	Transit Mechanic	74,858.87	1,286.30	76,145.17	-
CHAYS, COLTEN D	Operator 2 - GNPCC	77,024.24	956.30	77,980.54	981.95
CHILDS, MICHAEL A	Information Systems Technologist	81,596.05	896.30	82,492.35	-
CHOI, BYEONG TAEK	Serviceperson Driver	98,576.28	1,266.30	99,842.58	-
CHURKO, DEBORAH M.	Engineering Technologist	78,544.35	1,326.30	79,870.65	507.65
CLARKE, SPENCER T	Operator 2 - GNPCC	74,212.94	1,486.30	75,699.24	1,804.90
CLEVELAND, RONALD E.	Serviceperson Driver	76,335.65	1,306.30	77,641.95	-

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
 FOR THE YEAR ENDED DECEMBER 31, 2019

Employee Name	Position	Base Remuneration ¹	Other Remuneration ²	Total Remuneration	Expenses ⁴
DORKEN, HEATHER J.	Chief Operator, Water Services	89,909.46	2,839.30	92,748.76	6,468.46
EBUEZA, MEGHAN N.	Solid Waste Planner	80,969.87	1,266.30	82,236.17	2,534.62
EDWARDS, ANDREW C	Serviceperson Driver	74,979.77	339.00	75,318.77	-
ENSING, MICHAEL J.	Operator 2 - FCPC	78,377.51	1,326.30	79,703.81	1,749.47
FARMER, RYAN Q	Serviceperson Driver	82,725.78	-	82,725.78	-
FEARN, LAINA M	Accountant	80,886.10	1,266.30	82,152.40	2,708.79
FEE, STEWART J	Serviceperson Driver	60,416.33	14,147.10	74,563.43	230.00
FRASER, CHARLIE D.	Serviceperson Driver	81,160.34	980.00	82,140.34	-
GREEN, GREIG W	Transportation Services Mechanic	78,672.58	1,286.30	79,958.88	140.70
GREVELING, TREVOR N.	Transportation Services Mechanic	80,422.84	1,286.30	81,709.14	472.70
GUIZZETTI, KEVIN L	Supervisor - CRTS Transfer Station	79,336.47	1,266.30	80,602.77	2,361.54
HALE, BRIAN P.	Utilities Technician 3	84,816.97	1,266.30	86,083.27	2,669.82
HAMILTON, JOHN P	Serviceperson Driver	82,015.34	-	82,015.34	-
HERMAN, JOHN M	Operator 3 - FCPC	79,249.78	896.30	80,146.08	1,097.18
HOOVER, CRAIG M.	Senior Operator - GNPCC	91,475.30	1,646.30	93,121.60	678.03
HORSBURGH, SHARON	Sustainability Coordinator	84,544.52	1,266.30	85,810.82	4,211.10
JAWORSKI, LYNDON A.	Utilities Technician 2	74,207.30	1,266.30	75,473.60	1,586.87
JONES, LESLIE G	Serviceperson Driver	86,058.85	956.30	87,015.15	-
KAIN, RANDY V	Handydart Dispatcher	79,518.35	1,266.30	80,784.65	491.49
KALLEN, TONY J.	Operator 3 - GNPCC	82,888.79	3,928.30	86,817.09	1,196.24
KAYE, JEREMY W.	Instrumentation Technician	77,502.46	1,766.30	79,268.76	1,164.69
KELLER, GREG B.	Senior Planner	88,400.67	1,346.30	89,746.97	2,046.54
KERMAN, CHRIS S.	Chief Operator - FCPC	102,559.87	8,943.08	111,502.95	3,557.19
KOMJATI, KARLIE M	Financial Analyst	77,087.70	1,266.30	78,354.00	2,050.00
KUZIEK, PETER A.	Serviceperson Driver	94,491.48	386.30	94,877.78	-
LANCASTER, BRADLEY V.	Utilities Technician 3	85,391.54	1,286.30	86,677.84	847.33
LAPENSEE, TINA A.	Serviceperson Driver	79,377.32	1,346.30	80,723.62	191.49
LEGOOD, DAVID C.	Serviceperson Driver	74,708.07	366.30	75,074.37	-
LELAND, RON W.	Handydart Driver	75,228.07	816.30	76,044.37	-
LIEW, ALEX K.	Serviceperson Driver	74,339.13	816.30	75,155.43	72.78
LIMPUS, ADRIAN	Engineering Technologist	74,290.62	816.30	75,106.92	3,274.46
LINDENTHALER, NEIL S.	Serviceperson Driver	83,890.60	1,326.30	85,216.90	264.27
LINTHORNE, IVY J.	Payroll Coordinator	84,693.01	1,526.30	86,219.31	797.00
LOBB, JONATHAN M	Parks Operations Coordinator	75,092.94	1,266.30	76,359.24	249.58
LUNN, MARC M	Serviceperson Driver	75,275.71	1,260.00	76,535.71	-
LUSSIER, RENEE L	Parks Planner	77,207.77	1,266.30	78,474.07	1,549.85
MACDONALD, RYAN W.	Information Systems Coordinator	94,465.73	406.30	94,872.03	469.10
MACLENNAN, RICHARD H	Chief Mechanic - Transportation Services	80,970.73	900.00	81,870.73	134.00
MACLEOD, SHANE I.	Environmental Technician	77,036.03	1,053.90	78,089.93	2,514.07
MARKS, L. KRISTEEN	Planner	77,658.13	1,356.30	79,014.43	1,024.66
MATTHEWS, JOHN L	Transit Dispatcher	87,529.04	1,286.30	88,815.34	191.49
MCCULLOCH, ELAINE R	Parks Planner	78,621.94	1,386.30	80,008.24	2,918.57
MICHEL, JOAN L	Parks & Trails Coordinator	77,614.82	816.30	78,431.12	1,583.73
MUELLER, LORENA A.	Wastewater Program Coordinator	77,262.52	366.30	77,628.82	3,061.48
NORUM, SHELLEY E.	Wastewater Coordinator	77,262.65	836.30	78,098.95	2,485.81
OMAN, TRAVIS K.	Parks Technician	76,898.81	1,266.30	78,165.11	538.03
PARENTEAU, BARRY J.	Serviceperson Driver	81,665.57	-	81,665.57	-
PARKS, LARRY J	Wastewater Maintenance Operator	76,439.75	940.00	77,379.75	684.68
PEARSON, KEITH W.	Serviceperson Driver	77,893.46	816.30	78,709.76	-
PISANI, JULIE C.	Drinking Water & Watershed Protection Coordinator	79,431.54	1,286.30	80,717.84	3,300.80
POROLISEANU, FLAVIU A.	Database Systems Coordinator	80,231.29	1,266.30	81,497.59	1,273.02
POWELL, RYAN W	Senior Laboratory Technician	81,497.82	1,266.30	82,764.12	639.92
QUALIZZA, ALEXANDER	Serviceperson Driver	76,546.68	-	76,546.68	-
RACETTE, ERIC T.	Transportation Services Mechanic	94,171.52	1,286.30	95,457.82	286.38
RADDYSH, NICHOLAS A.	Serviceperson Driver	79,459.87	1,286.30	80,746.17	191.49
REDPATH, NICHOLAS B.	Planner	78,933.84	916.30	79,850.14	2,427.07
RITCHIE, B. JANENE	Serviceperson Driver	76,413.37	1,286.30	77,699.67	37.45
ROACH, JEREMY	Serviceperson Driver	81,691.70	20.00	81,711.70	72.78
ROBERTS, GREGORY J.	Utilities Technician 2	74,055.19	1,306.30	75,361.49	1,138.30
ROGERS, IAN T.	Wastewater Maintenance Operator	76,646.59	1,266.30	77,912.89	594.55
SAKAI, DAVID Y	Transportation Services Dispatcher	96,148.89	406.30	96,555.19	191.49
SCHAU, VIVIAN P.	Zero Waste Coordinator	81,188.56	1,211.30	82,399.86	1,688.32
SCHILE, JOY (JAMAI) M.	Senior Planner	87,466.43	836.30	88,302.73	3,540.29
SCOW, GARY P	Serviceperson Driver	76,434.22	366.30	76,800.52	-
SHORT, ADAM B.	Serviceperson Driver	76,587.39	1,346.30	77,933.69	191.49
SHORTMAN, JIM R.	Serviceperson Driver	84,865.59	1,326.30	86,191.89	191.49
SIMPSON, COURTNEY D	Senior Planner	86,215.81	1,306.30	87,522.11	4,051.36
SINGBEIL, DONALD A	Body Shop Person	97,631.89	1,266.30	98,898.19	2,569.92

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
 FOR THE YEAR ENDED DECEMBER 31, 2019

Employee Name	Position	Base	Other	Total	Expenses ⁴
		Remuneration ¹	Remuneration ²	Remuneration	
SINGBEIL, JEFFREY D.	Operator 4 - GNPCC	91,916.84	1,886.30	93,803.14	72.78
SKEELES, GEOFFREY C.	Transportation Services Mechanic	79,249.00	1,266.30	80,515.30	134.00
SKWARCZYNSKI, ROBERT L.	Chief Operator - GNPCC	112,380.57	1,306.30	113,686.87	3,217.81
SOPER, KAREN S	Supervisor - Landfill	79,626.79	1,266.30	80,893.09	3,351.28
SPENCER, OLIVIA S.	Building Inspector	78,229.96	996.30	79,226.26	2,453.01
STEARMAN, RANDALL C	Utilities Technician 2	76,680.16	2,572.06	79,252.22	959.30
STEFANIW, TREVOR M.	Serviceperson Driver	96,156.27	1,406.30	97,562.57	191.48
STOCKAND, CHARLES R.	Arena Maintenance Worker	78,615.94	1,266.30	79,882.24	143.06
STOVER, ROBERT A.	Information Systems Technician	76,780.89	1,266.30	78,047.19	104.85
SUHAN, ZACHARY R	Operator 4 - GNPCC	87,878.71	1,666.30	89,545.01	803.74
SUIKER, MICHAEL N.	Serviceperson Driver	75,936.92	780.00	76,716.92	-
THORNTON, HALEY N	Serviceperson Driver	78,249.01	-	78,249.01	79.00
VAN OSSENBRUGGEN, CHRISTOPHER J	Parks Operations Coordinator	86,839.18	1,266.30	88,105.48	631.68
WARNER, DEREK R	Serviceperson Driver	88,179.35	1,346.30	89,525.65	-
WATT, JEREMY A	Operator 3 - GNPCC	80,971.02	1,586.30	82,557.32	1,101.57
WEBSTER, PARIS J	Operator 2 - GNPCC	82,992.78	1,586.30	84,579.08	2,630.97
WELZ, DAVID A	Utilities Technician 2	79,450.69	1,266.30	80,716.99	3,991.20
WHELDON, DAVID A	Parks Technician	76,838.47	836.30	77,674.77	-
WHITE, BERNARD M.	Transportation Services Trainer	77,240.55	386.30	77,626.85	1,620.25
WICKMAN, MARTIN D.	Senior Operator - FCPCC	85,914.66	1,366.30	87,280.96	4,279.20
YAMASAKI, DALE K	Serviceperson Driver	80,363.72	546.30	80,910.02	-
Total Individual Remuneration Paid over \$75,000		14,219,853.91	285,457.00	14,505,310.91	273,621.81
Total Summary Remuneration Paid under \$75,000		14,447,689.27	330,824.73	14,778,514.00	105,748.32
Total Remuneration and Expenses Paid		\$ 28,667,543.18	\$ 616,281.73	\$ 29,283,824.91	⁵ \$379,370.13

¹Base remuneration includes any form of salary, wages, gratuities, taxable benefits, payment into trust or any form of income deferral 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:

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

-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
STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreement under which payments commenced between the Regional District of Nanaimo and its non-unionized employees during fiscal year 2019.

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF PAYMENTS FOR SUPPLIES AND SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2019

Supplier	Amount
1159825 BC LTD	\$ 62,896.31
A C E COURIER SERVICES	35,536.32
A C TAXI LTD	28,956.80
ACME SUPPLIES LTD	29,298.33
AECOM CANADA LIMITED	2,181,612.69
AEROQUEST MAPCON INC	50,803.97
ALLNORTH CONSULTANTS LIMITED	81,684.72
AQUILLA ARCHAEOLOGY	42,064.01
ARCHIE JOHNSTONE PLUMBING & HEATING LTD	769,457.78
ARROWSMITH COMMUNITY RECREATION ASSOCIATION	77,510.50
ASLAN VENTURES INC	27,493.06
AWC PROCESS SOLUTIONS LTD	32,225.76
BAREFOOT PLANNING LTD	32,949.50
BC HYDRO	1,503,629.89
BC TRANSIT	9,212,122.76
BEAVER ELECTRICAL MACHINERY LTD	99,055.23
BERK'S INTERTRUCK LTD	115,771.44
BI PURE WATER (CANADA) INC	36,685.75
BLACK PRESS GROUP LTD	82,843.46
BLUE WAVE DEVELOPMENTS LTD	47,522.59
BOW HORN BAY VOLUNTEERUNTEER FIRE DEPARTMENT	308,050.00
BRANCHING OUT URBAN FORESTRY	60,841.72
BRITCO BOXX LIMITED PARTNERSHIP	29,494.31
BUREAU VERITAS CANADA (2019) INC	36,857.29
CAN WEST MECHANICAL INC	31,909.15
CANADA POST CORPORATION	55,539.13
CANADIAN ENGINEERED PRODUCTS & SALES	26,951.96
CANADIAN UNION OF PUBLIC EMPLOYEES	390,037.29
CCEM STRATEGIES LTD	144,914.78
CENTRALSQUARE CANADA SOFTWARE INC	38,378.39
CENTRIFUGES UNLIMITED INC	27,207.34
CH2M HILL CANADA LIMITED	474,718.34
CHEMTRADE CHEMICALS CANADA LTD	409,298.91
CIBC WOOD GUNDY	26,456.29
CINDY NESSELBECK RI	38,365.81
CINTAS	48,993.07
CIRCULAR WASTE BC INC	1,688,265.64
CITY OF NANAIMO	1,713,135.47
CITY OF PARKSVILLE	3,015,293.35
CITY SPACES	45,893.48
CLEARTECH INDUSTRIES INC	105,300.31

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF PAYMENTS FOR SUPPLIES AND SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2019

Supplier	Amount
COAST ENVIRONMENTAL LTD	130,899.58
COASTAL ANIMAL CONTROL SERVICES OF BC LTD	121,800.00
COMPASS RESOURCE MANAGEMENT LTD	44,322.44
COPCAN CIVIL LTD	86,398.08
CORAL SAWKINS	26,337.91
CRANBERRY FIRE PROTECTION DISTRICT	59,270.68
CULLEN DIESEL POWER LTD	87,997.08
CUMMINS CANADA ULC	40,704.00
DASHWOOD VOLUNTEER FIRE DEPARTMENT	468,077.00
DAVE MITCHELL & ASSOCIATES LTD	30,866.07
DAVID STALKER EXCAVATING LTD	232,558.07
DBL DISPOSAL SERVICES LTD	253,330.48
DEBRO CONTRACTING	39,048.61
DOMINION GOVLAW LLP	66,093.78
DUNCAN ELECTRIC MOTOR LTD	64,736.26
ESRI CANADA LIMITED	71,974.84
EAVES MOTOR SALES LTD	28,192.16
EBBWATER CONSULTING	129,183.09
EPCOR WATER (WEST) INC	215,005.68
ERRINGTON VOLUNTEER FIRE DEPARTMENT	431,636.00
ESCRIBE SOFTWARE LTD	38,928.96
EXTENSION VOLUNTEER FIRE FIGHTERS ASSOCIATION	29,365.00
FAULKNERBROWNS ARCHITECTURE INC	48,138.04
FINNING CANADA	73,810.63
FOOTPRINTS SECURITY PATROL INC	120,476.86
FORTISBC-NATURAL GAS	115,412.18
FOUR STAR WATERWORKS	48,761.51
FRASER VALLEY REFRIGERATION LTD	382,845.60
G3 CONSULTING LTD	81,625.90
GABRIOLA RECREATION SOCIETY	89,800.00
GARDAWORLD CASH SERVICES CANADA CORPORATION	28,622.14
GEOWARE INC	30,673.26
GOLDER ASSOCIATES LTD	82,034.18
GRAND & TOY	71,526.61
GREAT WEST EQUIPMENT	683,354.12
GREATPACIFIC CONSULTING LTD	44,402.28
GREGG DISTRIBUTORS (BC) LTD	90,647.19
GROSS ENVIRONMENTAL SERVICES LTD	41,018.63
GROVER COMMUNICATIONS INC	42,688.54
GUILLEVIN INTERNATIONAL CO	126,445.47
GW SOLUTIONS INC	63,261.24

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF PAYMENTS FOR SUPPLIES AND SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2019

Supplier	Amount
HACH SALES & SERVICE CANADA LTD	26,895.23
HARBOUR WEST CONSULTING	94,998.75
HARMAC PACIFIC	31,297.57
HARRIS & COMPANY	36,355.27
HARRIS COMPUTER SYSTEMS	97,101.97
HARRIS OCEANSIDE CHEVROLET BUICK GMC LTD	47,878.85
HEROLD ENGINEERING LIMITED	141,298.05
HOULE ELECTRIC LTD	144,972.47
HR STRATEGIES CONSULTING INC	30,498.70
HUB CITY PAVING	48,406.54
ICONIX WATERWORKS LP	32,963.39
INLAND KENWORTH PARKER PACIFIC	491,327.09
INSURANCE CORPORATION OF BC	435,809.72
ISL ENGINEERING & LAND SERVICES LTD	71,778.15
IWC EXCAVATION LTD	28,510.35
JENKINS MARZBAN LOGAN LLP	32,661.07
KAL TIRE	167,058.20
KNAPPETT INDUSTRIES (2006) LTD	308,856.30
KOERS & ASSOCIATES ENGINEERING LTD	274,061.79
LAIRD WHEATON GM	96,889.67
LEUCO CONSTRUCTION INC	75,635.45
LIDSTONE & COMPANY	84,708.25
LORDCO AUTO PARTS	38,261.11
LUCAS DESIGN	44,890.13
MAGNUM DISPOSAL SERVICES	350,801.84
MCELHANNEY CONSULTING SERVICES LTD	279,426.14
MCG CONSULTING SOLUTIONS	34,290.00
MICHELIN NORTH AMERICA (CANADA) INC	113,979.38
MICROSERVE	36,494.49
MICROSOFT CORPORATION	182,206.71
MID ISLAND CONSUMER SERVICES CO-OP	33,444.31
MILESTONE EQUIPMENT CONTRACTING INC	1,994,192.01
MILNER GROUP VENTURES INC	51,297.65
MINISTER OF FINANCE	2,766,696.27
MIRANDA CONSTRUCTION LTD	37,532.72
MNP	33,298.12
MONK OFFICE	61,385.71
MONKEY BUSINESS GYMNASTICS	76,532.31
MORNEAU SHEPELL LTD	25,018.41
MUNICIPAL INSURANCE ASSOCIATION OF BC	166,002.22
MUNICIPAL PENSION PLAN	2,296,314.93

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF PAYMENTS FOR SUPPLIES AND SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2019

Supplier	Amount
NAC CONSTRUCTORS LTD	22,523,368.47
NAI COMMERCIAL CENTRAL VANCOUVER ISLAND LTD	454,461.63
NEPTUNE SECURITY SERVICES INC	59,020.23
NEW LINE SKATEPARKS INC	46,958.64
NOORT INVESTMENTS	84,068.04
NORATEK SOLUTIONS INC	28,525.46
NORTH ISLAND 911 CORPORATION	681,225.00
NORTON ROSE FULBRIGHT CANADA LLP	187,485.88
OLD MOON DIGITAL INC	93,627.00
ONO TRADING CO CANADA LTD	31,811.26
ORCA HEALTH & SAFETY CONSULTING INC	29,305.53
PACIFIC BLUE CROSS	1,896,986.54
PACIFIC NORTHWEST RAPTORS LTD	90,143.00
PARKLAND REFINING (BC) LTD	424,436.42
PARKSVILLE HEAVY EQUIPMENT	155,564.88
PBX ENGINEERING LTD	99,079.57
PETRO-CANADA (SUPERPASS)	146,657.11
PRAIRIE COAST EQUIPMENT	37,312.74
PRICE'S ALARM SYSTEMS LTD	29,624.25
PRINT THREE	74,548.50
RECEIVER GENERAL FOR CANADA	1,522,751.28
RECTEC INDUSTRIES INC	28,870.24
RED WILLIAMS WELL DRILLING LTD	129,246.85
RIDGELINE MECHANICAL LTD	210,762.99
RLC PARK SERVICES	46,784.75
RMS-ROSS CORPORATION	131,431.65
ROBERT HALF TECHNOLOGY	29,531.25
SCHOOL DISTRICT NO 69 (QUALICUM)	49,979.80
SHAW CABLE	35,911.81
SHAW ELECTRICAL SERVICES LTD	156,151.33
SIMSON MAXWELL	26,314.33
SLS CHEMICAL INC	26,460.00
SMITH CAMERON PROCESS SOLUTIONS	43,624.00
SOUTHWESTERN FLOWTECH & ENVIRONMENTAL LTD	31,085.25
STANTEC CONSULTING LTD	69,399.39
STAR WEST PETROLEUM LTD	71,889.63
STRAIN LANDSCAPES	104,111.70
SYLVIS ENVIRONMENTAL SERVICES INC	575,456.18
TELUS COMMUNICATIONS	115,488.44
TELUS MOBILITY	82,913.60
TELUS SERVICES INC	103,851.60

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF PAYMENTS FOR SUPPLIES AND SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2019

Supplier	Amount
THE COMFORT GROUP HEATING CORP	27,121.50
THE COMMUNICATION CONNECTION INC	30,579.02
THE INFORMATION PROFESSIONALS	48,336.24
TOWN OF QUALICUM BEACH	317,041.75
TREE ISLAND INDUSTRIES LTD	93,306.28
TRINEX INTERNET SOLUTIONS INC	26,265.75
UNIVAR CANADA LTD	59,533.03
UPTIME REFRIGERATION	34,420.14
URBAN SYSTEMS LTD	74,413.50
VAN ISLE WATER	38,896.93
VWR INTERNATIONAL	60,459.09
WASTE CONNECTIONS OF CANADA INC	3,361,814.14
WATERHOUSE ENVIRONMENTAL SERVICES CORPORATION	183,978.49
WESTBURNE WEST	32,312.70
WESTERN FINANCIAL GROUP	58,643.00
WESTERRA EQUIPMENT LP	35,660.74
WESTLUND	26,894.44
WILLIS CANADA INC	373,315.00
WINDLEY CONTRACTING LTD	1,744,710.21
WOOD ENVIRONMENT & INFRASTRUCTURE SOLUTIONS	25,988.10
WOODGROVE CHRYSLER	110,940.71
WORKSAFEBC	597,681.97
YOUNG ANDERSON BARRISTER & SOLICITORS	56,698.78
Total Suppliers paid over \$25,000	77,835,558.07
Total Suppliers paid under \$25,000	4,743,250.14
Total Suppliers paid	\$ 82,578,808.21

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 2019 - some of which relate to goods or services received and recorded in 2018.

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF COMMUNITY GRANTS AND CONTRIBUTIONS
 FOR THE YEAR ENDED DECEMBER 31, 2019

Recipient	Amount
ARROWSMITH AGRICULTURAL ASSOCIATION	\$ 1,295.00
ARROWSMITH COMMUNITY JUSTICE SOCIETY	30,000.00
ARROWSMITH COMMUNITY RECREATION ASSOCIATION	8,768.00
ARROWSMITH SEARCH & RESCUE SOCIETY	10,000.00
BARD TO BROADWAY THEATRE SOCIETY	1,505.00
BOW HORNE BAY COMMUNITY CLUB	2,500.00
BOWSER ELEMENTARY SCHOOL	5,000.00
BOWSER ELEMENTARY SCHOOL PAC	1,344.00
BOWSER TENNIS CLUB	2,253.00
CANADIAN PARAPLEGIC ASSOCIATION	3,500.00
CEDAR COMMUNITY ASSOCIATION	83,505.00
COMMUNITY FUTURES CENTRAL ISLAND	5,000.00
COOMBS FARMERS INSTITUTE	4,560.00
CORCAN MEADOWOOD RESIDENTS ASSOCIATION	800.00
DEEP BAY IMPROVEMENT DISTRICT	150,000.00
DISTRICT 69 FAMILY RESOURCE ASSOCIATION	65,000.00
ECHO PLAYERS SOCIETY	3,850.00
ERRINGTON CO-OP PRESCHOOL	1,500.00
ERRINGTON ELEMENTARY SCHOOL	3,894.00
ERRINGTON WAR MEMORIAL HALL ASSOCIATION	3,000.00
FAIRWINDS COMMUNITY ASSOCIATION	4,100.00
FORWARD HOUSE COMMUNITY SOCIETY	3,965.00
FRIENDS OF DUNSMUIR PARK	2,500.00
GABRIOLA ARTS COUNCIL	5,000.00
GABRIOLA COMMUNITY BUS FOUNDATION	134,106.00
GABRIOLA ISLAND CHAMBER OF COMMERCE	65,000.00
GABRIOLA ISLAND COMMUNITY HALL ASSOCIATION	25,645.19
GABRIOLA ISLAND HISTORICAL & MUSEUM	16,000.00
GABRIOLA SENIOR CITIZEN'S ASSOCIATION	10,000.00
HAVEN SOCIETY	3,950.00
JOHN HOWARD SOCIETY	5,000.00
JONANCO HOBBY WORKSHOP ASSOCIATION	34,637.90
KWALIKUM SECONDARY SCHOOL	3,500.00
LADIES AUXILIARY TO ROYAL CANADIAN LEGION	2,600.00
LADYSMITH VICTIM SERVICES	1,000.00
LIGHTHOUSE COMMUNITY CENTRE SOCIETY	35,268.58
LIGHTHOUSE COUNTRY MARINE RESCUE SOCIETY	7,500.00
LITERACY CENTRAL VANCOUVER ISLAND	3,033.15
MID ISLAND DISTANCE YOUTH RUNNING CLUB	1,054.00
MT ARROWSMITH PIPE BAND ASSOCIATION	2,000.00
MUDGE ISLAND CITIZENS SOCIETY	15,000.00

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF COMMUNITY GRANTS AND CONTRIBUTIONS
 FOR THE YEAR ENDED DECEMBER 31, 2019

Recipient	Amount
NANAIMO AND AREA LAND TRUST	35,000.00
NANAIMO MARINE RESCUE SOCIETY	17,500.00
NANAIMO RCMP VICTIM SERVICES PROGRAM	10,000.00
NANAIMO SEARCH & RESCUE SOCIETY	5,975.00
NANOOSE BAY ACTIVITIES & RECREATION SOCIETY	55,079.07
NANOOSE BAY LIONS CLUB	1,500.00
OCEANSIDE BUILDING LEARNING TOGETHER SOCIETY	650.00
OCEANSIDE COMMUNITY ARTS COUNCIL	8,500.00
OCEANSIDE COMMUNITY MAKERSPACE SOCIETY	1,750.00
OCEANSIDE COMMUNITY SAFETY VOLUNTEERS	36,220.00
OCEANSIDE HOSPICE SOCIETY	1,350.00
OCEANSIDE MINOR LACROSSE ASSOCIATION	2,500.00
OCEANSIDE STROKE RECOVERY SOCIETY	900.00
OCEANSIDE TRACK & FIELD CLUB	2,500.00
PARKSVILLE CURLING CLUB	2,000.00
PARKSVILLE GOLDEN OLDIES	2,800.00
PARKSVILLE LAWN BOWLING CLUB	2,560.00
PARKSVILLE LIONS CLUB	500.00
PARKSVILLE SENIORS' ACTIVITY & DROP-IN CENTRE	7,500.00
PORT THEATRE SOCIETY	75,450.00
QUALICUM BEACH MULTI-USE CINEMA SOCIETY	7,500.00
QUALICUM BEACH WEAVERS AND SPINNERS GUILD	2,000.00
QUALICUM COMMUNITY EDUCATION & WELLNESS	2,500.00
RAVENSONG AQUATIC CLUB	3,425.00
RAVENSONG MASTERS SWIM CLUB	1,200.00
ROYAL CANADIAN LEGION-BRANCH 211	2,500.00
TOWN OF QUALICUM BEACH	12,000.00
VANCOUVER ISLAND NORTH FILM COMMISSION	50,000.00
Total Community Grants and Contributions	\$ 1,119,492.89

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