



CORPORATE AND ADMINISTRATIVE SERVICES COMMITTEE

Thursday, April 27, 2017
SCRD Boardroom, 1975 Field Road

AGENDA

CALL TO ORDER: 9:30 a.m.

AGENDA

1. Adoption of Agenda

PETITIONS AND DELEGATIONS

2. Patrick Chan, Auditor, BDO Canada LLP
Regarding: i) Audit Results and Communications Report to the Members of the Board Annex A
Pages 1-23
ii) Independent Auditor's Reports for SCRD and Foreshore Leases pp. 24-26
iii) SCRD Draft Audited Financial Statements Year Ended December 31, 2016 pp. 27-71

(Voting – All Directors)

REPORTS

3. General Manager, Corporate Services / Chief Financial Officer – Sunshine Coast Regional District 2016 Draft Audited Financial Statements Annex B
pp. 72-74
i) Audit Results and Communications Report to the Members of the Board See pp. 1-23
ii) Independent Auditor's Reports for SCRD and Foreshore Leases See pp. 24-26
iii) SCRD Draft Audited Financial Statements Year Ended December 31, 2016 See pp. 27-71

(Voting – All Directors)

4. Chief Administrative Officer – 2017 Budget Project Status Report Annex C
pp. 75-82
(Voting – All Directors)

5. General Manager, Corporate Services / Chief Financial Officer – 2017 Budget Debrief Annex D
pp. 83-99
(Voting – All Directors)

6. Financial Analyst – Gas Tax Community Work Funding Annex E
pp. 100-103
(Voting – Electoral Area Directors)

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|-----|--|------------------------|
| 7. | Financial Analyst – Investments and Reserves as at March 31, 2017
(Voting – All Directors) | Annex F
pp. 104-109 |
| 8. | Manager, Information Technology / Geographic Information Systems – Distribution of Legal Plan Documents
(Voting – All Directors) | Annex G
pp. 110-114 |
| 9. | Manager, Purchasing and Risk Management – Contracts between \$20,000 and \$100,000
(Voting – All Directors) | Annex H
p. 115 |
| 10. | Deputy Corporate Officer – Provincial Road Maintenance
(Voting – All Directors) | Annex I
pp. 116-118 |

COMMUNICATIONS

- | | | |
|-----|---|------------------------|
| 11. | <u>Halfmoon Bay-Chatelech Community School Association</u>
Regarding: Economic Development Grant Request for Halfmoon Bay Information and Referral Centre
(Voting – All Directors) | Annex J
pp. 119-122 |
| 12. | <u>Gibsons and District Public Library</u>
Regarding: 2016 Gibsons and District Public Library Association Financial Statements and Annual Report
(Voting – E, F and ToG) | Annex K
pp. 123-140 |

NEW BUSINESS

IN CAMERA

ADJOURNMENT

Sunshine Coast Regional District and Sunshine Coast Regional Hospital District

Audit Results and Communications
Report to the Members of the Board

For the fiscal year ended December 31, 2016



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April 18, 2017

Members of the Board
Sunshine Coast Regional District and Sunshine Coast Regional Hospital District
1975 Field Road
Sechelt, BC V0N 3A1

Dear Members of the Board:

We are pleased to present the results of our audits of the financial statements of the Sunshine Coast Regional District ("SCRD") and Sunshine Coast Regional Hospital District ("SCRHD") for the year ended December 31, 2016. The purpose of our report is to summarize certain aspects of the audits that we believe to be of interest to the Board members and should be read in conjunction with the draft financial statements.

We would like to bring to your attention that our audits and therefore this report will not necessarily identify all matters that may be of interest to the Council in fulfilling its responsibilities.

This report has been prepared solely for the use of the Board members and should not be distributed without our prior consent. Consequently, we accept no responsibility to a third party that uses this communication.

We wish to express our appreciation for the co-operation we received during the audit from SCRD's management and staff that assisted us in carrying out our work. We look forward to discussing the contents of this report and any other matters that you consider appropriate.

Yours truly,

Bill Cox, FCPA, FCA
Partner through a corporation
BDO Canada LLP
Chartered Professional Accountants

BC/mkn



TABLE OF CONTENTS

Executive Summary	4
Materiality	6
Audit Findings	7
Fraud Discussion	10
Internal Control Matters	11
Regional Recreation Programs and Rural Areas Grant-in-Aid	12
Other Required Communication	13
BDO Resources	15
Appendix A - Adjusted and Unadjusted Differences	16
Appendix B - Draft Audit Reports	17
Appendix C - Representation Letter	19
Appendix D - Management Letter	22

EXECUTIVE SUMMARY

Audit Results	<p>Our audits of the financial statements was designed to obtain reasonable, rather than absolute, assurance as to whether the financial statements are free of material misstatement.</p> <p>A detailed description of our audit results has been included on page 6.</p>
Status of Audits	<p>As of the date of this final report, we have substantially completed our audits of the December 31, 2016 SCR and SCRHD financial statements pending the completion of the items highlighted below. These items will need to be completed prior to issuance of our audit report on the financial statements:</p> <ul style="list-style-type: none"> • Receipt of the signed management representation letter • Subsequent events review through to financial statement approval date • Approval of financial statements by the Board
Audit Risks	<p>In accordance with our audit plan, our procedures focused on the following areas that we identified as containing risks of material misstatements:</p> <ul style="list-style-type: none"> • Risk of Management Override • Revenue Recognition • Cash and Investments • Staff Salaries • Tangible Capital Assets and Accumulated Amortization • Liability for Landfill Closure • Contaminated Sites <p>We have summarized the results of our audit procedures for each of these risk areas, beginning on page 6 of this report.</p>
Internal Control Over Financial Reporting	<p>We did not identify any significant deficiencies in internal controls over financial reporting during the year ended December 31, 2016 that we considered to be material weaknesses.</p>
Fraud and Illegal Activities	<p>We developed procedures within our audit plan as recommended by CAS 240 - The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements. Based on these procedures, we have not encountered any illegal activities or fraudulent events with respect to SCR and SCRHD.</p>
Significant Events	<p>As of the date of this letter, we have not identified any significant events which we believe should be brought to your attention.</p>
Significant Accounting Policies	<p>SCR and SCRHD's significant accounting policies are listed in the financial statements. We believe management's selection of accounting policies is appropriate under Canadian public sector accounting standards.</p>

Estimates	<p>Accounting estimates are an integral part of the financial statements and are based on management's current judgments. These judgments are based on knowledge and experience about past and current events, assumptions about future events and interpretations of the financial reporting standards.</p> <p>Our comments on the significant estimates included in the financial statements are included on page 5 of this report.</p>
Materiality, Audit Adjustments and Unadjusted Differences	<p>Our final materiality level for SCRCD of \$800,000 did not change significantly from our planning materiality of \$774,000 in our audit planning letter sent to the Board on December 7, 2016.</p> <p>Our final materiality level for SCRHD of \$43,000 also was not significantly different from the level of \$39,200 noted in our audit planning letter.</p> <p>There was one unadjusted difference noted in SCRCD which would have resulted in an increase in the current year surplus by \$26,502 – significantly below materiality. There were no audit adjustments noted in SCRCD and SCRHD.</p>
Disclosures	<p>There are no material omissions with respect to the disclosures in the financial statements for the year ended December 31, 2016 that we have noted.</p>
Independence	<p>We confirm that we are still independent as of the date of this letter.</p>
Representation Letter	<p>A draft version of the representation letter to be signed by management is included in Appendix C.</p>
Conclusion	<p>We intend to issue an unmodified audit report on the financial statements of the SCRCD and SCRHD for the year ended December 31, 2016 prepared in accordance with the Canadian public sector accounting standards once the outstanding items referred to above are satisfactorily resolved and the financial statements are approved by the Board.</p>



MATERIALITY

Misstatements, including omitted financial statement disclosures, are considered to be material if they, individually or in aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

We communicated to you our planning materiality levels in our Planning Report to the Board members. Our materiality levels, for SCRHD, have changed slightly from our audit planning letter presented to the Board members on December 7, 2016. Final materiality was \$800,000 based on approximately 2.0% of normalized revenues. This increase from planning materiality of \$774,000 resulted from differences between estimated and actual annual results for the year ended December 31, 2016.

As well, our materiality levels, for SCRHD, was increased to \$43,000 based on approximately 2.0% of normalized revenues. This increase from planning materiality of \$39,200 resulted from difference between estimated and actual results for the year ended December 31, 2016.

There were no corrected and uncorrected misstatements identified during our audit which we determined to be above "clearly trivial". Misstatements are considered to be clearly trivial for purposes of the audit when they are inconsequential both individually and in aggregate.

AUDIT FINDINGS

As part of our ongoing communications with you, we are required to have a discussion on our views about significant qualitative aspects of the SCRD and SCRHD's accounting practices, including accounting policies, accounting estimates and financial statement disclosures.

Based on our knowledge of SCRD and SCRHD's operations, our past experience in this area, and knowledge gained from management and the Board, we have identified the following significant risks; those risks of material misstatement that, in our judgment, require special audit consideration.

Significant risks arise mainly because of the complexity of the accounting rules, the extent of estimation and judgment involved in the valuation of these financial statement areas, and the existence of new accounting pronouncements that affect them.

In order to have a frank and open discussion, these matters will be discussed verbally with you. A summary of the key discussion points are as follows:

ACCOUNTING AND AUDIT MATTERS

Management Override of Controls

Risk	Approach	Results
<p>Management is in a unique position to perpetrate fraud because of management's ability to directly or indirectly manipulate accounting records, and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.</p> <p>This risk is required for all audits pursuant to Canadian audit standards.</p>	<p>We tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements.</p>	<p>All audit testing in this area was executed as planned and no issues were noted.</p>

Revenue Recognition

Risk	Approach	Results
<p>Accounting standards have changed in this area and are complex and open to interpretation. There is a risk that revenue may be incorrectly deferred into future periods.</p>	<p>We reviewed grant agreements to ensure that revenue is being recognized in accordance with the latest revenue recognition standards.</p> <p>We reviewed grant expenditures to ensure that they meet the</p>	<p>All audit testing in this area was executed as planned.</p> <p>One minor issue was noted in SCRD relating to Bear Creek Hydro funds of \$90,276. Specifically, an amount of grant funds received was deferred for future recognition instead of being recognized in the period,</p>

	<p>requirements per the grant agreement.</p> <p>Other revenues streams were reviewed in accordance with latest revenue recognition standards.</p>	<p>without the relevant criteria for deferral being met. We discussed this issue with management who acknowledged it and noted that this item had been detected internally and is scheduled to be remedied in the following fiscal year, as the effect on the current year was deemed immaterial. This item has been included in our schedule of unadjusted differences in Appendix A.</p>
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Cash and Investments

Risk	Approach	Results
Due to its nature, cash and investments are almost always considered to be a risk area in any audit.	We reviewed the year end reconciliations and obtained third party confirmations.	All audit testing in this area was executed as planned and no issues were noted.

Staff Salaries

Risk	Approach	Results
A significant single type of expenditure that cover many employees and departments. As a municipality, this figure is often of particular interest to financial statement users (taxpayers).	We applied computer audit testing to analyze all payroll transactions in the year. We performed system testing, tests of controls and analytical review of staff salaries.	All audit testing in this area was executed as planned and no issues were noted.

Tangible Capital Assets and Accumulated Amortization

Risk	Approach	Results
Useful life estimates need to be continually re-evaluated to determine if they are still accurate. This involves a high level of estimation and coordination of the finance department with other departments.	We performed tests of control for appropriate authorization of purchases combined with substantive testing of additions and disposals and amortization calculations. Useful lives of existing assets were reviewed for changes in estimates, if applicable.	All audit testing in this area was executed as planned and no issues were noted.

Liability for Landfill Closure

Risk	Approach	Results
A significant liability that is calculated based on management assumptions and engineering reports. Due to the nature of the high level of estimates required and the possibility of new information becoming available this liability calculation is considered a risk area.	We reviewed calculations related to the liability recorded, as well as reviewed engineering reports. We also performed an audit of the significant assumptions used for the calculation.	All audit testing in this area was executed as planned. Our procedures focused on assessing management's expectation for future inflation rates and borrowing costs, and the execution of the calculation itself. As a result of our review and discussion with staff, the calculation process and resulting liability was changed somewhat.

Contaminated Sites

Risk	Approach	Results
Due to the complexity of this standard, there is a risk that not all of the contaminated sites are identified, estimated and disclosed correctly.	Reviewed management's assessment of possible contaminated sites and assessed for plausibility.	All audit testing in this area was executed as planned and no issues were noted.

ADJUSTED AND UNADJUSTED DIFFERENCES

We have disclosed all significant adjusted and unadjusted differences and disclosure omissions identified through the course of our audit engagement. Each of these items has been discussed with Management.

Management has determined that the unadjusted differences are immaterial both individually and in aggregate to the financial statements taken as a whole. Should the Board agree with this assessment, we do not propose further adjustments.

For purposes of our discussion, a summary of adjusted and unadjusted differences and disclosure omissions relating to SCRHD has been presented in Appendix A.

There were no adjusted or unadjusted differences, or disclosure omissions identified through the course of our audit engagement for SCRHD.

MANAGEMENT REPRESENTATIONS

During the course of our audit, management made certain representations to us. These representations were verbal or written and therefore explicit, or they were implied through the financial statements. Management provided representations in response to specific queries from us, as well as unsolicited representations. Such representations were part of the evidence gathered by us to be able to draw reasonable conclusions on which to base our audit opinion. These representations were documented by including in the audit working papers memoranda of discussions with management and written representations received from management.

A summary of the representation we have requested from management is set out in the management representation letter included in Appendix D to the report.

FRAUD DISCUSSION

Canadian generally accepted auditing standards require us to discuss fraud risk with the Board on an annual basis. Further to our enquiry in our Planning Report to Council dated December 7, 2016, we have prepared the following comments:

Required Discussion	BDO Response	Question to Board
Details of existing oversight processes with regards to fraud.	Based on our discussions during the planning of our audit, the Board's oversight processes include: <ul style="list-style-type: none"> • Board charters; • Discussions at Board meetings; • Review of related party transactions; and • Consideration of tone at the top. 	Are there any new processes or changes in existing processes relating to fraud since the date of our previous discussions, that we should be aware of?
Knowledge of actual, suspected or alleged fraud.	Currently, we are not aware of any actual, suspected or alleged fraud.	Are you aware of any instances of actual, suspected or alleged fraud affecting the SCRHD and SCRHD?

Currently, we are not aware of any actual, suspected or alleged fraud. If you aware of any instances of actual, suspected or alleged fraud affecting SCRHD or SCRHD since the date of our previous discussion, please advise us at bcox@bdo.ca.

AUDITOR'S RESPONSIBILITIES FOR DETECTING FRAUD

We are responsible for planning and performing the audit to obtain reasonable assurance that the financial statements are free of material misstatements, whether caused by error or fraud.

The likelihood of not detecting a material misstatement resulting from fraud is higher than the likelihood of not detecting a material misstatement resulting from error, because fraud may involve collusion as well as sophisticated and carefully organized schemes designed to conceal it.

The scope of the work performed was substantially the same as that described in our Planning Report to the Board dated December 7, 2016.



INTERNAL CONTROL MATTERS

During the course of our audit, we performed the following procedures with respect to SCRD and SCRHD's internal control environment:

- Documented operating systems to assess the design and implementation of control activities that were relevant to the audit.
- Discussed and considered potential audit risks.

The results of these procedures were considered in determining the extent and nature of substantive audit testing required.

We are required to report to you in writing, significant deficiencies in internal control that we have identified during the audit. A significant deficiency is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

As the purpose of the audit is for us to express an opinion on SCRD and SCRHD's financial statements, our audit cannot be expected to disclose all matters that may be of interest to you and, as a result, the matters reported may not be exhaustive. As part of our work, we considered internal control relevant to the preparation of the financial statements such that we were able to design appropriate audit procedures. This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

DEFICIENCIES IN INTERNAL CONTROL

Deficiency	Issue and Impact
None noted.	None noted.

REGIONAL RECREATION PROGRAMS AND RURAL AREAS GRANT-IN-AID

As you know, a Board motion was passed for the auditors to review and provide general comments in regard to funding of recreation programs both directly and through rural areas grants-in-aid. We understood that the Board had concerns about the consistency and appropriateness of policies in the areas of regional recreation program funding including rural areas grant-in-aid, and therefore made this request to us. Management provided us with background information to conduct our review which included:

- Legislation and policy including relevant SCRD bylaws
- Spreadsheet summarizing program funding by year including Youth Drop-In and Restorative Justice, Youth Centres, Youth Outreach Worker, Pender Harbour Recreational Programs
- Rural Areas Grant-in-Aid Policy and related application forms and website instruction
- Grant-in-Aid amounts by organization over the period 2012 - 2016

We began our review with a high-level look at the 2012 - 2016 period. We noted that there were some items funded which might arguably be considered against policy. There certainly were numerous grey areas where differences between current policies and practice may have occurred.

Some of the potential deviations from policy included:

- funding paid for remuneration
- capital funding provided to owned assets
- funding social services through recreational services

Importantly though, all amounts funded were ultimately used for activities with community benefit.

At this point, we paused to determine if it would be valuable for us to move beyond a high level overview and look into the more minute details. We felt that it would not be good value for money for us to do so. This is because it was clear to us that management was aware of the situation and the inconsistencies that had occurred and were already committed to change.

Importantly, there was nothing from our review that caused us concern in regard to the financial statement amounts or presentation.

Recommendation:

We recommend that SCRD develop an updated comprehensive policy for Grant-In-Aid funding that clearly outlines funding items and sources.

OTHER REQUIRED COMMUNICATIONS

Professional standards require independent auditors to communicate with those charged with governance certain matters in relation to an audit. In addition to the points communicated within this letter, the table below summarizes these additional required communications.

Required Communication	Audit Planning Presentation	Audit Results Presentation	Auditor Comments
1. Our responsibilities under Canadian Auditing Standards (CAS)	✓		Included in our engagement letter dated October 12, 2016.
2. Our audit strategy and audit scope	✓		Included in our Planning Report which was presented to the Board of Directors on December 7, 2016.
3. Fraud risk factors	✓		Included in our Planning Report which was presented to the Board of Directors on December 7, 2016.
4. Going concern matters		✓	None.
5. Significant estimates or judgments		✓	Audit Findings section.
6. Audit adjustments		✓	None.
7. Unadjusted differences		✓	See Appendix A
8. Omitted disclosures		✓	None noted.
9. Disagreements with management		✓	There were no disagreements with management.
10. Consultations with other accountants or experts		✓	No external experts were consulted during this engagement.
11. Major issues discussed with management in regards to retention		✓	None.
12. Significant difficulties encountered during the audit		✓	No significant difficulties were encountered during our audit.
13. Significant deficiencies in internal control		✓	No significant deficiencies were noted.

14. Material written communication between BDO and management		✓	No material written communications about issues not otherwise addressed in this report were noted.
15. Any relationships which may affect our independence	✓	✓	No independence issues noted.
16. Any illegal acts identified during the audit		✓	No illegal activities identified through the audit process.
17. Any fraud or possible fraudulent acts identified during the audit	✓	✓	No fraud identified through the audit process.
18. Significant transactions with related parties not consistent with ordinary business operations		✓	None noted.
19. Non-compliance with laws or regulations identified during the audit		✓	No legal or regulatory non-compliance matters were noted as part of our audit.
20. Limitations of scope over our audit, if any		✓	None.
21. Written representations made by management		✓	See Appendix D.
22. Any modifications to our opinion, if required		✓	None noted.



BDO RESOURCES

BDO is one of Canada's largest accounting services firms providing assurance and accounting, taxation, financial advisory, risk advisory, financial recovery and consulting services to a variety of publicly traded and privately held companies.

BDO serves its clients through 105 offices across Canada. As a member firm of BDO International Limited, BDO serves its multinational clients through a global network of over 1,100 offices in more than 100 countries. Commitment to knowledge and best practice sharing ensures that expertise is easily shared across our global network and common methodologies and information technology ensures efficient and effective service delivery to our clients.

Outlined below is a summary of certain BDO resources which may be of interest to the Audit Committee.

PUBLICATIONS

PSAS New or Amended Standards Checklist for December 31, 2016 and March 31, 2017 Year Ends
PSAS Update - September 2016

TAX BULLETINS, ALERTS AND NEWSLETTERS

BDO's national tax department issues a number of bulletins, alerts and newsletters relating to corporate federal, personal, commodity, transfer pricing and international tax matters.

For additional information on tax matters and links to archived tax publications, please refer to the following link: [Tax Library | BDO Canada](#).

APPENDIX A

Adjusted and Unadjusted Differences - SCRD (None noted for SCRHD)

SUMMARY OF UNADJUSTED DIFFERENCES - SCRD

The following is a summary of uncorrected misstatements noted during the course of our audit engagement:

Description	Increase (Decrease)			
	Assets	Liabilities	Accumulated Surplus	Annual Surplus
Deferred revenue which should be recognized, as no external restriction exists (Bear Creek Hydro Project fund)	-	(\$90,276)	\$63,774	\$26,502

SUMMARY OF ADJUSTED DIFFERENCES

None Noted.

SUMMARY OF DISCLOSURE OMISSIONS

None Noted.

APPENDIX B - Draft Independent Auditor's Report (SCRD and SCRHD)

INDEPENDENT AUDITOR'S REPORT

To the Chairperson and Directors of the Sunshine Coast Regional District

We have audited the accompanying financial statements of the Sunshine Coast Regional District, which comprise the Statement of Financial Position as at December 31, 2016, and the Statements of Operations, Change in Net Debt and Cash Flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly in all material respects, the financial position of the Sunshine Coast Regional District as at December 31, 2016 and its results of operations, changes in net debt and cash flows for the year then ended, in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants

Vancouver, British Columbia
April 27, 2017



INDEPENDENT AUDITOR'S REPORT

To the Chairperson and Directors of the Sunshine Coast Regional Hospital District

We have audited the accompanying financial statements of Sunshine Coast Regional Hospital District, which comprise the Statement of Financial Position as at December 31, 2016, and the Statements of Operations, Changes in Net Debt and Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly in all material respects, the financial position of the Sunshine Coast Regional Hospital District as at December 31, 2016 and the results of its operations, changes in net debt and cash flows for the year then ended, in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants

Vancouver, British Columbia
April 27, 2017

APPENDIX C - Representation Letter

April 27, 2017

BDO Canada LLP
Chartered Professional Accountants
600 Cathedral Place
925 West Georgia Street
Vancouver, BC V6C 3L2

This representation letter is provided in connection with your audit of the financial statements of Sunshine Coast Regional District for the year ended December 31, 2016, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian public sector accounting standards.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated October 12, 2016, for the preparation of the financial statements in accordance with Canadian public sector accounting standards; in particular, the financial statements are fairly presented in accordance therewith.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian public sector accounting standards.
- All events subsequent to the date of the financial statements and for which Canadian public sector accounting standards require adjustment or disclosure have been adjusted or disclosed.
- The financial statements of the entity use appropriate accounting policies that have been properly disclosed and consistently applied.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.

Information Provided

- We have provided you with:
 - access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
 - additional information that you have requested from us for the purpose of the audit; and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- We are responsible for the design, implementation and maintenance of internal controls to prevent, detect and correct fraud and error, and have communicated to you all deficiencies in internal control of which we are aware.

- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Fraud and Error

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements.
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.

Existence, Completeness and Valuation of Specific Financial Statement Balances

- All financial instruments have been appropriately recognized and measured in accordance with Canadian public sector accounting standards.
- The inventories as set out in the financial statements represent all of the inventories to which the entity held title as at the balance sheet date. Inventories do not include any goods consigned to the entity, merchandise billed to customers or any items for which the liability has not been provided in the books.
- Tangible capital assets has been appropriately recognized and measured in accordance with Canadian public sector accounting standards.
- The entity has complied with all provisions in its agreements related to debt and there were no defaults in principal or interest, or in the covenants and conditions contained in such agreement.
- The employee future benefit costs, assets and obligation have been determined, accounted for and disclosed in accordance with Canadian public sector accounting standards. The source data and plan provisions provided are complete and accurate. The plans included in the valuation are complete. The determination of the discount rate and the use of specific actuarial assumptions are our best estimate assumptions. We feel that the extrapolations are accurate and have properly reflected the effects of changes and events occurring subsequent to the most recent valuation that had a material effect on the extrapolation.
- There were no direct contingencies or provisions (including those associated with guarantees or indemnification provisions), unusual contractual obligations nor any substantial commitments, whether oral or written, other than in the ordinary course of business, which would materially affect the financial statements or financial position of the entity, except as disclosed in the financial statements.



General Representations

- We are aware of the environmental laws and regulations that impact our organization and we are in compliance. There are no known environmental liabilities or contingencies that have not been accrued for or disclosed in the financial statements.
- We confirm that operating segments are appropriately identified and disclosed in accordance with Canadian public sector accounting standards.
- There have been no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- The nature of all material uncertainties have been appropriately measured and disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
- Due to the nature, materiality and extent of estimation uncertainty, we make the following representations regarding the accounting estimates relating to the provision for landfill closure and post closure costs recognized and disclosed in the financial statements:
 - The measurement processes used were appropriate and applied consistently, including the related assumptions and models, in determining the accounting estimates in the context of Canadian public sector accounting standards.
 - The assumptions appropriately reflect management's intent and ability to carry out specific courses of action on behalf of the entity.
 - The disclosures related to accounting estimates are complete and appropriate under Canadian public sector accounting standards.
 - No subsequent event requires adjustment to the accounting estimates and disclosures included in the financial statements.

Other Representations Where the Situation Exists

- We have informed you of all known actual or possible litigation and claims, whether or not they have been discussed with legal counsel. Since there are no actual, outstanding or possible litigation and claims, no disclosure is required in the financial statements.

Yours truly,

Signature

Position



APPENDIX F - Management Letter

Direct Line: 604-443-4716
E-mail: bcox@bdo.ca

April 18, 2017

Ms. Tina Perreault, General Manager Corporate Services/Chief Financial Officer
Sunshine Coast Regional District
1975 Field Road
Sechelt, BC V0N 3A1

Dear Ms. Perreault:

RE: Auditor's Management Letter

As your external auditors, we are engaged to provide an audit opinion on your year-end financial statements. An external audit requires testing of transactions and balances and review of those internal control systems upon which we may place reliance. A positive opinion on the financial statements does not necessarily mean that your internal control systems are all operating effectively. This is because we review only those internal control systems where we feel that failure in those systems could result in a material error on the financial statements. With those systems that we do review, our focus is on the assertions necessary to meet our financial statement audit objectives.

Our review of systems, transactions and balances as well as discussions with staff at various levels gives us a unique insight into your operations. While conducting this work we make note of items that come to our attention where we feel that improvement could be made or alternatives could be considered. We are fortunate in that we work with a great number of clients and observe a wide variety of processes. We see firsthand any procedures that are emerging as best practices.

As matters come to our attention, we make note of these for subsequent follow-up. For minor matters we discuss directly with the staff involved. More important matters are brought forward in this letter (known as a "management letter").

It is worth noting that we have management letter comments for virtually all audits of all clients. The existence of points does not mean that there are significant problems with your systems or staff. They are just recommendations to make good systems better.



Follow-up on Prior Year Observation

Disable User Access at Termination

We noted last year that the user access from the previous IT consultant was not disabled immediately in Pacific Scale when he left the vendor company SCR D uses. This created a risk that data from Pacific Scale might be stolen or changed without anyone knowing.

Recommendation

We recommended that SCR D review the user access rights on a regular basis (e.g. at least quarterly every year). The access rights should be disabled immediately once the employee/contractor leaves the company.

2016 update

Beginning in 2016 user access rights are being reviewed on at least a quarterly basis.

Current Year Observations

Grant-in-Aid Policy and Usage

In our annual "Audit Results and Communications" report subsequent to the audit this year (of which this letter forms part) we commented on the results of our review in this area which included noting currently existing inconsistencies in practice.

We made a recommendation for SCR D to develop an updated comprehensive policy that clearly outlines funding items and sources.

For the year ended December 31, 2016, we did not note any significant matters requiring further management attention.

This communication is prepared solely for the information of management and those charged with governance and is not intended for any other purposes. We accept no responsibility to a third party who uses this communication.

We would like to express our appreciation for the co-operation and assistance which we received from you, Sara Zacharias and the rest of the Finance Department during the course of the audit.

We shall be pleased to discuss with you further any matters mentioned in this letter at your convenience.

Yours truly,

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

Bill Cox, FCPA, FCA
Partner through a corporation
BDO Canada LLP
Chartered Professional Accountants

BC/mkn



Independent Auditor's Report

To the Chairperson and Directors of the Sunshine Coast Regional District

We have audited the accompanying financial statements of the Sunshine Coast Regional District, which comprise the Statement of Financial Position as at December 31, 2016, and the Statements of Operations, Change in Net Debt and Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted the audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Sunshine Coast Regional District as at December 31, 2016, and the results of its operations, change in net debt and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants

Vancouver, British Columbia
April 27, 2017

Independent Auditor's Report

To The Ministry of Environment

We have audited the accompanying Statement of Foreshore Leases of the Sunshine Coast Regional District for the year ended December 31, 2016. The Statement of Foreshore Leases has been prepared by management using a cash basis of accounting described in Note 1.

Management's Responsibility for the Statement of Foreshore Leases

Management is responsible for the preparation of the Statement of Foreshore Leases in accordance with the cash basis of accounting described in Note 1, and for such internal control as management determines is necessary to enable the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Statement of Foreshore Leases based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts in the Statement of Foreshore Leases. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement of Foreshore Leases, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statement 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, made by management, as well as evaluating the presentation of the Statement of Foreshore Leases.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the Statement of Foreshore Leases for the year ended December 31, 2016 is prepared, in all material respects, in accordance with the cash basis of accounting described in Note 1.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial statement which describes the basis of accounting. The Statement of Foreshore Leases is prepared to provide information to the Ministry of Environment. As a result, the statement may not be suitable for another purpose. Our report is intended solely for the Sunshine Coast Regional District and the Ministry of Environment and should not be distributed to or used by parties other than the Sunshine Coast Regional District and the Ministry of Environment.

Chartered Professional Accountants

Vancouver, British Columbia
April 27, 2017

Sunshine Coast Regional District
Statement of Foreshore Leases
Notes to Financial Statement

December 31, 2016

1. Cash Basis of Accounting

As per Article VI, 6.01(c) (i) of the General Lease Agreement (#235700) granted by the Province of British Columbia, represented by the Minister of Lands, Parks and Housing dated January 1, 1994, this financial statement has been prepared using the cash basis of accounting. The cash basis of accounting recognizes transactions and events only when cash (including cash equivalents) is received or paid by the entity. Financial statements prepared under the cash basis provide readers with information about the sources of cash raised during the period, the purposes for which cash was used and the cash balances at the reporting date. The measurement focus in the financial statements is balances of cash and changes therein.

2. Account Receivable

As of December 31, 2016, lease revenue for the year in the amount of \$3,438, including GST of \$164 is receivable from Fleetwood Forest Products Ltd. As the Statement is prepared on cash basis of accounting, and the amount has not been collected as of December 31, 2016, this amount has not been reported in the Statement of Foreshore Lease Revenue.

Sunshine Coast Regional District

Statement Of Financial Position

December 31, 2016 and 2015

	2016	2015
Financial Assets		
Cash and equivalents	\$ 133,906	\$ 1,602,877
Portfolio investments (Note 3)	22,587,720	18,740,758
Accounts receivable (Note 4)	3,186,082	1,657,705
Debt recoverable from member municipalities	14,983,219	16,606,413
Restricted cash: MFA debt reserve fund (Note 12)	443,963	438,175
	41,334,890	39,045,928
Liabilities		
Accounts payable and accrued liabilities (Note 5)	3,092,455	3,511,981
Employee future benefits (Note 17)	226,300	303,800
Deferred revenue:		
Development cost charges (Note 6)	1,246,831	1,162,893
Future parks acquisition (Note 7)	431,467	297,033
Other (Note 8)	654,268	546,881
Provision for landfill closure and post closure (Note 9)	5,245,705	4,803,825
Long-term debt (Note 10)	33,521,074	37,041,019
	44,418,100	47,667,432
Net Debt	(3,083,210)	(8,621,504)
Non-Financial Assets		
Inventory and prepaids	691,403	686,650
Land held for resale (Note 13)	2,114,089	2,129,698
Tangible capital assets (Note 11)	126,531,489	126,370,692
	129,336,981	129,187,040
Accumulated Surplus (Note 15)	\$126,253,771	\$120,565,536

Tina Perreault
Chief Financial Officer

Garry Nohr
Chair

The accompanying section "Notes to Financial Statements" form an integral part of these financial statements.

Sunshine Coast Regional District

Statement Of Change In Net Debt

For the Years Ended December 31, 2016 and 2015

	Fiscal Plan 2016 (Note 21)	2016	2015
Annual operating surplus	\$ 5,954,874	\$ 5,688,235	\$ 4,377,284
Acquisition of tangible capital assets	(15,835,250)	(4,324,583)	(3,879,076)
Amortization of tangible capital assets	3,659,879	4,103,886	3,968,914
Loss on disposal of tangible capital assets	-	56,500	8,704
Proceeds from sale of tangible capital assets	-	3,400	44,255
Gain from sale of land held for resale	-	-	(212,917)
Proceeds from sale of land held for resale	-	-	419,000
Change in inventory and prepaids	-	(4,753)	(13,566)
Development of land held for resale	-	15,609	(30,713)
	(6,220,497)	5,538,294	4,681,885
Net debt, beginning of year	(8,621,504)	(8,621,504)	(13,303,389)
Net debt, end of year	\$(14,842,001)	\$ (3,083,210)	\$ (8,621,504)

The accompanying section "Notes to Financial Statements" form an integral part of these financial statements.

Sunshine Coast Regional District

Statement Of Operations

For the Years Ended December 31, 2016 and 2015

	Fiscal Plan 2016 (Note 21)	Actual 2016	Actual 2015
Revenue			
Grants in lieu of taxes	\$ 61,881	\$ 72,303	\$ 62,528
Tax requisitions	17,599,897	17,599,893	17,367,493
Frontage and parcel taxes	5,237,124	5,248,538	5,121,006
Government transfers (Note 14)	5,882,985	2,753,112	2,386,145
User fees and service charges	10,275,082	11,016,756	10,292,612
Member municipality debt	1,963,747	1,945,224	1,541,278
Investment income	58,000	373,174	367,149
Contributed assets	-	152,190	439,098
Gain on sale of land	-	-	212,917
Other revenue	405,232	1,687,862	1,008,314
	41,483,948	40,849,052	38,798,540
Expenses (Note 20)			
General government	2,074,177	1,636,647	2,145,490
Protective services	2,608,861	2,415,771	2,396,490
Transportation services	4,223,643	4,170,322	4,026,373
Environmental services	4,145,145	5,077,145	4,543,213
Public health services	279,152	278,738	274,452
Planning and development services	2,110,570	1,779,200	1,880,616
Recreation and cultural services	11,376,013	11,139,380	11,029,185
Water utilities	6,480,042	6,531,031	6,348,134
Sewer utilities	267,722	202,023	263,365
Debt charges member municipalities	1,963,749	1,945,224	1,541,278
Unfunded post-employment benefits	-	(14,664)	(27,340)
	35,529,074	35,160,817	34,421,256
Annual Operating Surplus	5,954,874	5,688,235	4,377,284
Accumulated Surplus, beginning of year	120,565,536	120,565,536	116,188,252
Accumulated Surplus, end of year	\$126,520,410	\$126,253,771	\$120,565,536

The accompanying section "Notes to Financial Statements" form an integral part of these financial statements.

Sunshine Coast Regional District

Statement Of Cash Flows

For the Years Ended December 31, 2016 and 2015

	2016	2015
Operating Transactions:		
Annual operating surplus	\$ 5,688,235	\$ 4,377,284
Items not involving cash included in annual surplus:		
Amortization of tangible capital assets	4,103,886	3,968,914
Loss on disposal of tangible capital assets	56,500	8,704
Gain from sale of land held for resale	-	(212,917)
Contributed tangible capital assets	(152,190)	(439,098)
Employee future benefits	(77,500)	(2,300)
Change in financial assets and liabilities involving cash:		
Provision for landfill closure and post-closure costs	441,880	(236,727)
(Increase) decrease in accounts receivable	(1,528,377)	628,813
(Decrease) increase in accounts payable and accrued liabilities	(419,526)	142,099
Increase in deferred revenue	107,387	19,485
Change in inventory and prepaids	(4,753)	(13,566)
Net Change in Cash from Operating Transactions	8,215,542	8,240,691
Investing Transaction:		
Net increase in portfolio investments	(3,846,962)	(3,952,583)
Financing Transactions:		
Debt proceeds	139,230	891,970
Repayment of long-term debt	(2,035,981)	(1,974,431)
Restricted cash: MFA debt reserve fund	(5,788)	(20,731)
Collection of DCC and parkland acquisition (deferred revenue)	218,372	168,573
Net Change in Cash from Financing Transactions	(1,684,167)	(934,619)
Capital Transactions:		
Cash used to acquire tangible capital assets	(4,172,393)	(3,439,978)
Proceeds from sale of tangible capital assets	3,400	44,255
Proceeds from sale of land held for resale	-	419,000
Development of land held for resale	15,609	(30,713)
Net Change in Cash from Capital Transactions	(4,153,384)	(3,007,436)
Net (decrease) increase in cash and cash equivalents	(1,468,971)	346,053
Cash and equivalents, beginning of year	1,602,877	1,256,824
Cash and equivalents, end of year	\$ 133,906	\$ 1,602,877

The accompanying section "Notes to Financial Statements" form an integral part of these financial statements.

Sunshine Coast Regional District

Notes To The Financial Statements

For the Years Ended December 31, 2016 and 2015

1. Significant Accounting Policies

The preparation of the Financial Statements is the responsibility of the management of the Sunshine Coast Regional District. The accounting policies used within these statements conform to Canadian Public Sector Accounting Standards. They have been prepared in accordance with current recommendations issued by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

(a) Reporting entity and consolidation:

The Financial Statements combine the activities of the various funds of the reporting entity - Sunshine Coast Regional District. Interfund transactions and fund balances have been eliminated for reporting purposes. There are no other organizations under the control of the Regional District Board that meet the criteria for inclusion and consolidation in these statements.

(b) Budget:

The budget is part of the statutory five-year financial plan adopted by the Regional District Board and reflects the anticipated revenues and expenditures for a given year. The budget is prepared on a basis consistent with that used to report the actual results achieved. See Note 21.

(c) Government transfers:

Government transfers are recognized as revenue when authorized and eligibility criteria have been met unless the transfer contains stipulations that create a liability. If the transfer contains stipulations that create a liability, the related revenue is recognized over the period that the liability is extinguished. See Note 14.

(d) Revenue recognition:

Sources of revenue are recorded on an accrual basis and recognized in the period in which they are earned. Unearned revenue in the current period is reported on the Statement of Financial Position as deferred revenue.

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. The Regional District requisitions each Municipality and Electoral Area for their portion of each service in which they participate. Taxes are collected on behalf of the Regional District by the Municipalities and the Province (for Electoral Areas) and are paid to the Regional District by August 1 of each year.

(e) Expense recognition:

Operating expenses are recognized on an accrual basis in the period in which they are incurred.

Sunshine Coast Regional District

Notes To The Financial Statements

For the Years Ended December 31, 2016 and 2015

1. Significant Accounting Policies (Continued)

(f) Use of estimates:

Estimates are required to determine the accrued liabilities for employee future benefit, landfill closure and post closure costs, and useful lives of tangible capital assets. Actual results could differ from these estimates. Adjustments, if any, will be reflected in the operations in the period of settlement.

(g) Cash and equivalents:

Cash consists of cash on hand, cash in transit, and cash on deposit. Cash equivalents are short-term investments with an original maturity of three months or less, made to obtain a return on a temporary basis, and are carried at cost.

(h) Portfolio investments:

Investments include both Municipal Finance Authority of British Columbia (MFA) pooled investments, by which market-based unit values are allocated amongst the participants in the investment pool, and other long-term investments in securities, including money market investments, which are carried at cost, but written down when there has been a permanent decline in value.

(i) Deferred revenues:

Deferred revenues are those which are received in advance of the expenses to which they are associated. They will be recognized as revenue in future years when they can be matched against expenses for the related service or capital projects.

(j) Hillside Development Project land costs:

The cost of Hillside Development Project Land Held for Resale (Note 13) is comprised of acquisition costs and development costs, including interest on borrowing and other direct costs. The cost of land sold, excluding development costs, is prorated to each parcel of land on an acreage basis. Development costs are allocated as incurred evenly across remaining saleable parcels of land as they are incurred. Undeveloped land and water space leases owned by the Regional District are recorded at historical cost.

(k) Service severance pay:

Service severance pay to full-time employees hired prior to 1994 with over 20 years of continuous service with any B.C. municipality or regional district is payable upon their leaving the employment of the Regional District. The liability for such payments has been accrued and included in employee future benefits liability as set out in (Note 17).

(l) Trusts under administration:

Public Sector Accounting Standards require that trusts administered by a government should be excluded from the government reporting entity. The Regional District does not have any accounts that meet the definition of a trust.

Sunshine Coast Regional District

Notes To The Financial Statements

For the Years Ended December 31, 2016 and 2015

1. Significant Accounting Policies (Continued)

(m) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of business.

(n) Inventory:

Inventories are valued at the lower of cost and net realizable value and are classified as non-financial assets.

(o) Tangible capital assets:

Tangible capital assets are a special class of non-financial assets and are recorded at cost less accumulated amortization and classified based on their functional use. Cost includes the capital expenditures, excluding interest, directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair market value at the time of the donation, with the corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is put into service.

Estimated useful lives of tangible capital assets are as follows:

Land Improvements	15 to 20 years
Buildings	20 to 50 years
Furniture, Fixtures & Equipment	5 to 40 years
Technology Equipment	4 to 5 years
Machinery & Equipment	10 to 20 years
Vehicles	6 to 15 years
Sewer Treatment Infrastructure	50 years
Water Supply Infrastructure	5 to 100 years
Water Distribution Infrastructure	20 to 100 years
Leasehold Improvements	10 to 40 years
Work in Progress	not amortized until the assets are in use

(p) Liability for Contaminated Sites:

The Regional District recognizes a liability for the costs to remediate a contaminated site when an environmental standard exists, contamination exceeds the standard, the government has responsibility for remediation, future economic benefits will be given up and a reasonable estimate can be made. There were no such sites that had contamination in excess of environmental standards as at December 31, 2016.

Sunshine Coast Regional District

Notes To The Financial Statements

For the Years Ended December 31, 2016 and 2015

2. Related Party Transactions:

The Sunshine Coast Regional Hospital District is related to the Sunshine Coast Regional District since the same individuals are members of the Board of Directors of both organizations. As legislated by the Hospital District Act, the officers and employees of the Sunshine Coast Regional District are the corresponding officers and employees of the Hospital District. Each of the Regional District and the Hospital District are separate legal entities as defined by separate Letters Patent and authorized by separate legislation. During the year the Hospital District purchased, at cost, \$112,663 (2015 - \$110,097) of administrative support services from the Sunshine Coast Regional District. These transactions are recorded at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

3. Portfolio Investments:

	2016	2015
Municipal Finance Authority ¹	\$ 9,142,400	\$ 6,555,090
Raymond James ²	2,011,560	2,020,317
Blue Shore Financial ³	3,000,027	1,022,526
Sunshine Coast Credit Union ⁴	3,183,733	9,142,825
HollisWealth ⁵	5,250,000	-
	\$ 22,587,720	\$ 18,740,758

¹ Municipal Finance Authority investments are pooled investment funds by which municipalities in B.C. can access high-quality investments, while maintaining a high degree of security and liquidity. Interest rates are variable. The average yield in 2016 was 1.41% (2015 - 2.40%). These investments are for restricted funds, including reserves and development cost charges.

² Investments with Raymond James consist of money market securities at interest rates of 2.30% to maturity in 2018, recorded at cost.

³ Investments with Blue Shore Financial consist of money market securities at interest rates ranging from 1.90% to 1.92% to maturity in 2017, recorded at cost.

⁴ Investments with Sunshine Coast Credit Union consist of money market securities at interest rates ranging from 1.55% to 2.05% to maturity in 2017, recorded at cost.

⁵ Investments with HollisWealth consist of money market securities at interest rates ranging from 1.50% to 1.55% to maturity in 2017, recorded at cost.

The Regional District does not hold any asset-backed commercial paper or hedge funds, either directly or through its pooled-fund holdings.

Sunshine Coast Regional District

Notes To The Financial Statements

For the Years Ended December 31, 2016 and 2015

4. Accounts Receivable:

	2016	2015
Trade accounts receivable	\$ 2,469,840	\$ 944,270
Taxes receivable	577,594	596,977
Accounts receivable from employees	-	6,251
Interest receivable	137,163	98,275
Other accounts receivable	1,485	11,932
	\$ 3,186,082	\$ 1,657,705

5. Accounts Payable and Accrued Liabilities:

	2016	2015
Trade accounts payable	\$ 1,139,223	\$ 1,419,249
Holdbacks payable	110,538	19,780
Other	175,342	316,527
Accrued trade payables	521,097	757,768
Accrued wages and benefits	1,105,615	961,563
Taxes payable	40,640	37,094
	\$ 3,092,455	\$ 3,511,981

6. Development Cost Charges:

Development cost charges represent funds received from developers for the sole purpose of funding the capital cost of providing, altering or expanding water facilities in order to serve directly or indirectly, to the development with respect the charges are imposed. The development cost charges are restricted for the purpose of capital improvements to the water system and will be recognized as revenue in future periods when qualifying capital projects are undertaken. The Regional District had no waivers or reductions as a result of eligible developments in 2016.

	December 31, 2015	Restricted Inflows	Revenue Earned	December 31, 2016
Development Cost Charges	\$ 1,162,893	\$ 83,938	\$ -	\$ 1,246,831

Sunshine Coast Regional District

Notes To The Financial Statements

For the Years Ended December 31, 2016 and 2015

7. Future Parks Acquisition:

Under Section 510 of the Local Government Act, developers are required to provide parkland or pay an amount equivalent to the market value of the parkland when subdividing. The payments received are recorded as deferred revenue and the use of these funds is restricted to the acquisition of park lands. The revenue will be recognized in future periods when additional parkland is acquired.

	December 31, 2015	Restricted Inflows	Revenue Earned	December 31, 2016
Future Parks Acquisition	\$ 297,033	\$ 134,434	\$ -	\$ 431,467

8. Deferred Revenue - Other:

The Cemetery Care Fund is restricted based on the provisions of the Cremation, Interment and Funeral Services Act. The Halfmoon Bay Community Association is restricted based on the provisions of a Memorandum of Understanding. The Other amounts have been designated by the Regional District at the time of collection to be used for the provision of a specific service or capital project in future periods.

	December 31, 2015	Restricted Inflows	Revenue Earned	December 31, 2016
Cemetery Care Fund	\$ 128,588	\$ 19,184	\$ -	\$ 147,772
Halfmoon Bay Community Association	142,890	22,867	-	165,757
Other	275,403	470,423	(405,087)	340,739
	\$ 546,881	\$ 512,474	\$ (405,087)	\$ 654,268

Sunshine Coast Regional District

Notes To The Financial Statements

For the Years Ended December 31, 2016 and 2015

9. Provision for Landfill Future Closure and Post-Closure Care Costs:

The Regional District is responsible for the closure and post-closure care costs related to two landfill sites - one in Sechelt and the other in Pender Harbour. The Regional District's estimated liability for these costs is recognized as the landfill site's capacity is used. The recorded liability of \$5,245,705 (2015 - \$4,803,825) represents the portion of the estimated total future costs recognized as at December 31, 2016. The Regional District has set aside funding for future landfill closure and post-closure care costs. The balance of this funding as at December 31, 2016 is \$508,745 (2015 - \$208,109) resulting in a current funding shortfall of \$4,736,960 (2015 - \$4,595,716).

The Sechelt landfill site is expected to reach its capacity in 2027 and the Pender Harbour landfill site reached its capacity and was converted to a transfer station in 2015. The remaining liability to be recognized for the Sechelt landfill site is estimated to be \$1,534,086 (2015 - \$1,632,509) based on the remaining capacity of 212,428 cubic meters, which is 24.17% of the total capacity. As the Pender Harbour landfill site reached its capacity in 2015, there is no remaining liability to be recognized.

The reported liability is based on estimates and assumptions with respect to events extending over the remaining life of the landfill. The liability and annual expense is calculated based on the ratio of usage to total capacity and the discounted estimated future cash flows associated with closure and post-closure activities. In 2016, the Regional District updated the basis for estimating future cash flows to reflect long-term average inflation and discount rates applicable to the Regional District. The impact of this change was a decrease to the recorded liability in 2016 of \$225,382.

In 2016, the BC Ministry of Environment issued updated landfill criteria increasing the minimum post closure care period from 25 years to 30 years. As such, post closure care costs are now expected to continue for 30 years following the year of closure at both the Pender Harbour and Sechelt Landfill sites. The impact of this change was an increase to the recorded liability in 2016 of \$247,426.

Sunshine Coast Regional District

Notes To The Financial Statements

For the Years Ended December 31, 2016 and 2015

10. Long-Term Debt:

Loan Authorization Bylaw	Purpose	Maturing	Interest Rate	2016	2015
MFA Loan Debt					
555	Recycling Vehicle & Equip.	2016	- %	-	26,259
549	Dakota Ridge	2016	- %	-	26,673
583	911	2017	4.82 %	78,835	154,638
584	Parks Master Plan	2022	4.82 %	575,870	659,350
550	Comm. Recreation Facilities	2025	4.77 %	9,446,302	10,326,552
544	Water Treatment Plant	2025	1.80 %	1,744,826	1,907,417
557	Field Rd. Admin Building	2026	4.88 %	1,761,795	1,902,892
550	Comm. Recreation Facilities	2026	4.88 %	1,214,636	1,311,913
556	Fleet Maint. Bldg. Expansion	2026	4.88 %	242,903	262,357
547	Egmont VFD	2026	4.88 %	59,681	64,461
594	Pender Harbour Pool	2029	4.90 %	635,672	672,433
676	S. Pender Water Treatment	2034	3.00 %	1,208,340	1,253,645
617	N. Pender Water Initiatives	2035	3.00 %	380,000	400,000
619	S. Pender Water Initiatives	2035	3.00 %	570,000	600,000
			2.25%		
Various	Debt issued for member municipalities	2017 to 2034	to 5.55%	14,983,219	16,606,413
				32,902,079	36,175,003
Liability Under Agreement					
MFA	Recreation Facilities Capital	2017	1.70 %	176,777	397,892
MFA	Equipment Financing Loans	2017 to 2021	1.40 %	442,218	283,836
Capital Leases					
MFA Leasing Corp.	Various vehicle & capital leases	2016	1.70 %	-	184,288
				\$ 33,521,074	\$ 37,041,019

Sunshine Coast Regional District

Notes To The Financial Statements

For the Years Ended December 31, 2016 and 2015

10. Long-Term Debt: (Continued)

Future principal repayments on existing long-term debt:

2017	\$ 3,566,405
2018	3,368,683
2019	3,377,332
2020	3,335,692
2021	3,380,632
Thereafter	16,492,330
	<hr/>
	\$ 33,521,074

Interest paid on long-term debt:

During the year, gross interest paid or payable on long-term debt was \$2,013,084 (2015 - \$2,043,236). Of this, \$644,138 (2015 - \$610,577) was recovered from member municipalities and \$1,368,946 (2015 - \$1,432,659) was charged to Regional District operations.

Sunshine Coast Regional District

Notes To The Financial Statements

For the Years Ended December 31, 2016 and 2015

11. Tangible Capital Assets:

During the year, tangible capital assets contributed to the Regional District, totaled \$152,190 (2015 - \$439,098) consisting solely of Water Distribution Infrastructure. Revenue was recognized and the assets capitalized at their fair market value at the time of receipt.

	Land	Land Improvements	Buildings	Furniture, Fixtures & Equipment	Technology Equipment	Machinery & Equipment
Cost, beginning of year	\$ 21,967,604	\$ 1,468,748	\$ 32,138,132	\$ 2,719,075	\$ 2,137,299	\$ 6,588,991
Additions	-	21,634	310,259	-	245,916	295,663
Disposals	-	(7,272)	-	-	-	(45,314)
Cost, end of year	21,967,604	1,483,110	32,448,391	2,719,075	2,383,215	6,839,340
Accumulated amortization, beginning of year	-	849,030	7,427,326	1,666,939	1,450,237	2,871,670
Amortization	-	53,262	815,836	163,645	197,133	387,007
Disposals	-	(5,454)	-	-	-	(32,367)
Accumulated amortization, end of year	-	896,838	8,243,162	1,830,584	1,647,370	3,226,310
Net carrying amount, end of year	\$ 21,967,604	\$ 586,272	\$ 24,205,229	\$ 888,491	\$ 735,845	\$ 3,613,030

Sunshine Coast Regional District

Notes To The Financial Statements

For the Years Ended December 31, 2016 and 2015

Vehicles	Sewer Treatment Infrastructure	Water Supply Infrastructure	Water Distribution Infrastructure	Leasehold Improvements	Work in Progress	2016	2015
\$5,407,942	\$ 1,674,869	\$25,698,336	\$62,225,940	\$ 9,691,305	\$ 1,230,422	\$172,948,663	\$169,407,700
69,232	11,219	316,943	506,218	217,708	2,911,764	4,906,556	5,850,435
(169,401)	-	-	(48,978)	-	(581,973)	(852,938)	(2,309,472)
5,307,773	1,686,088	26,015,279	62,683,180	9,909,013	3,560,213	177,002,281	172,948,663
4,070,347	531,323	7,957,965	16,906,764	2,846,370	-	46,577,971	42,894,211
236,656	39,666	814,274	913,188	483,219	-	4,103,886	3,968,914
(151,901)	-	-	(21,343)	-	-	(211,065)	(285,154)
4,155,102	570,989	8,772,239	17,798,609	3,329,589	-	50,470,792	46,577,971
\$1,152,671	\$ 1,115,099	\$17,243,040	\$44,884,571	\$ 6,579,424	\$ 3,560,213	\$126,531,489	\$126,370,692

Sunshine Coast Regional District

Notes To The Financial Statements

For the Years Ended December 31, 2016 and 2015

12. Debt Reserve Fund:

The Municipal Finance Authority (MFA) provides long term capital financing for Regional Districts and their Member Municipalities. As protection against loan default, the MFA is required to establish a debt reserve fund into which Regional Districts and Member Municipalities contribute amounts set out in each respective loan agreement. Cash deposits (including investment earnings) are an obligation of the MFA to the Regional District. Demand notes are contingent on the MFA calling the outstanding notes in the event of a loan default. Cash deposits of Member Municipalities are not recorded in these financial statements.

	2016	2015
Cash Deposits:		
Restricted cash: MFA debt reserve fund	\$ 443,963	\$ 438,175
Cash deposits - Member Municipalities	305,948	329,298
Demand Notes:		
Demand notes - Regional District	950,086	974,619
Demand notes - Member Municipalities	803,916	858,755
	\$ 2,503,913	\$ 2,600,847

13. Land Held for Resale:

Included in the Capital Fund portion of Accumulated Surplus (Note 15) is an accumulated deficit of \$224,476 for 2016 (2015 - \$268,441) which represents the shortfall of funding for the development of the Hillside Industrial Park. The net proceeds from the eventual sale of lots in the Hillside Development Park will be used to eliminate the capital fund deficit. In 2016, the Regional District did not sell any of the Hillside lots. In 2015, the Regional District completed the sale of Hillside Lot G for proceeds of \$419,000.

The assets of the Hillside Development Project are as follows:

	2016	2015
Land held for resale	\$ 2,114,089	\$ 2,129,698
Protected lands-not for sale ¹	1,109,877	1,109,877
	\$ 3,223,966	\$ 3,239,575

¹ Includes demonstration forest, interpretation area, parklands and protected habitat areas. These assets are included as tangible capital assets (Note 11) .

Sunshine Coast Regional District

Notes To The Financial Statements

For the Years Ended December 31, 2016 and 2015

14. Government Transfers:

	2016	2016	2015
	Budget	Actual	Actual
Operating transfers			
Federal	\$ -	\$ -	\$ 18,617
Provincial	1,522,695	1,406,559	1,394,295
	1,522,695	1,406,559	1,412,912
Capital transfers			
Federal	4,334,630	1,320,764	886,872
Provincial	25,660	25,789	86,361
	4,360,290	1,346,553	973,233
	\$ 5,882,985	\$ 2,753,112	\$ 2,386,145

15. Accumulated Surplus:

	2016	2015
Fund Balances:		
Current Fund ¹	\$ (5,109,602)	\$ (5,340,101)
Capital Fund ²	2,592,080	2,308,903
Reserve funds	17,972,167	14,844,300
Financial Equity	15,454,645	11,813,102
Investment in Non-Financial Assets (Note 16)	110,799,126	108,752,434
Accumulated Surplus, end of year	\$ 126,253,771	\$ 120,565,536

¹ Current fund includes future liabilities such as employee future benefits (Note 17) and unfunded post-closure landfill liabilities (Note 9) contributing to the negative position.

² Includes \$3,109,457 (2015 - \$2,522,514) advanced from the Gas Tax Community Works Fund.

Sunshine Coast Regional District

Notes To The Financial Statements

For the Years Ended December 31, 2016 and 2015

16. Investment in Non-financial Assets:

The investment in Non-financial Assets represents the Regional District's equity in the non-financial assets it holds. The value is calculated as the book value of all non-financial assets minus the outstanding long-term debt associated with purchasing those assets. Member municipality debt is excluded from the calculation.

	2016	2015
Investment in Non-Financial Assets, beginning of year	\$ 108,752,434	\$ 107,974,574
Add:		
Acquisition of tangible capital assets	4,324,583	3,879,076
Change in inventory and prepaids	4,753	13,566
Development of land held for resale	(15,609)	30,713
Debt repayments	2,035,981	1,974,431
Accumulated amortization removed on sale of tangible capital assets	211,065	285,154
	6,560,773	6,182,940
Deduct:		
Debt issued and other obligations to finance capital additions	139,230	891,970
Cost of land held for resale sold	-	206,083
Costs of tangible capital assets sold or written off	270,965	338,113
Amortization of tangible capital assets	4,103,886	3,968,914
	4,514,081	5,405,080
Investment in Non-financial Assets, end of year	\$ 110,799,126	\$ 108,752,434

Sunshine Coast Regional District

Notes To The Financial Statements

For the Years Ended December 31, 2016 and 2015

17. Employee Future Benefits:

Sick Pay

The Regional District provides paid sick leave to qualifying employees. This benefit of one day of sick leave per month accrues to a maximum of 18 days, but is not vested. When the maximum accumulated sick leave was introduced, employees with more than 18 days in their sick-leave bank were grandfathered. These employees maintained their existing sick-leave bank balance at the time this change was introduced. However, their sick-leave bank will not accrue any additional sick leave days until the bank drops below the 18-day maximum. The amount recorded for this benefit is based on an actuarial evaluation prepared by an independent firm and will be reviewed on a periodic basis. The date of the last actuarial evaluation was as of December 31, 2016.

Retirement Pay

A regular employee who was hired before 1994 and retires under the provisions of the Municipal Pension Plan is entitled to two weeks pay for each full year of service over 20 years as a retirement benefit. In all instances, the rate of pay used in the calculation of the retirement benefit shall be the rate of pay applicable on the last day worked. The amount recorded for this benefit in 2016 is based on an actuarial evaluation prepared by an independent firm and will be reviewed on a periodic basis. The date of the last actuarial evaluation was as of December 31, 2016.

As of December 31, 2016, \$189,614 (2015 - \$252,450) of the accrued benefit liability has been charged to operations. The remaining \$36,686 (2015 - \$51,350) has not yet been charged to operations. The significant actuarial assumptions adopted in measuring the Regional District's accrued benefit liability are as follows:

	2016	2015
Discount rates	2.90 %	2.70 %
Expected future inflation rates	2.50 %	2.50 %
Expected wage and salary increases	2.50 %	2.50 %

Accrued Benefit Obligation as at December 31

	2016	2015
Beginning benefit obligation	\$ 327,600	\$ 348,400
Current service cost	17,600	17,000
Interest on accrued benefit obligation	8,400	9,200
Actuarial loss (gain)	6,300	(12,800)
Benefits paid during the year	(107,900)	(34,200)
Ending benefit obligation	252,000	327,600
Less: Unamortized net actuarial loss	(25,700)	(23,800)
Accrued Benefit Liability	\$ 226,300	\$ 303,800

Sunshine Coast Regional District

Notes To The Financial Statements

For the Years Ended December 31, 2016 and 2015

18. Contingent Liabilities:

(a) Pension Plan:

The Regional District and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trusteesd pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2016, the Plan has about 189,000 active members and approximately 85,000 retired members. Active members include approximately 37,000 contributors from 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 is then adjusted to the extent there is amortization of any funding deficit.

The most recent valuation for the Municipal Pension Plan as of December 31, 2015 indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis.

The Sunshine Coast Regional District paid \$1,013,575 (2015 - \$986,308) for employer contributions while employees contributed \$864,694 (2015 - \$840,583) to the plan in fiscal 2016.

The next valuation will be as at December 31, 2018 with results available later in 2019.

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 the individual employers participating in the plan.

(b) Reciprocal insurance exchange agreement:

The Regional District is a subscribed member of the Municipal Insurance Association of British Columbia (the "Exchange") as provided by Section 3.02 of the Insurance Act of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact upon any subscriber. Under the Reciprocal Insurance Exchange Agreement, the Regional District is assessed a premium and a specific deductible for its claims, based on population. The obligation of the Regional District with respect to the Exchange and/or contracts and obligations entered into by the Exchange on behalf of its subscribers in connection with the Exchange are in every case several, and not joint-and-several. The Regional District irrevocably and unconditionally undertakes and agrees to indemnify and save harmless the other subscribers against liability losses and costs which the other subscriber may suffer.

Sunshine Coast Regional District

Notes To The Financial Statements

For the Years Ended December 31, 2016 and 2015

18. Contingent Liabilities: (Continued)

(c) Third party claims:

Various lawsuits and claims are pending by and against the Regional District. It is the opinion of management that the amount of settlement from these claims cannot be reasonably estimated, nor can the likelihood of their outcomes be known at this time. The final determination of these claims is not expected to materially affect the financial position of the Regional District. Any ultimate settlements will be recorded in the year the settlement occurs.

19. Contractual Obligations:

The Regional District has entered into various agreements and contracts for the provision of services that extend beyond the current year. The largest of these commitments is the Sechelt Landfill maintenance contract valued at approximately \$300,000 annually for the next 6 years. Other substantive obligations include contracts for the implementation and maintenance of asset management software, the installation of universal water meters, the provision of recycling depot collection services, green waste processing, processing of wood waste and asphalt roofing collected at landfills and landfill engineering services including services related to landfill closure. These other obligations extend for no more than 55 months beyond the financial statement date.

20. Expense and Expenditure by Object:

	2016 Budget	2016 Actual	2015 Actual
Operating Expenses:			
Salaries, wages and benefits	\$ 15,952,563	\$ 15,020,971	\$ 15,015,351
Operating goods and services	12,583,367	12,665,290	12,454,350
Debt charges - interest	1,369,516	1,368,946	1,432,659
Debt charges member municipalities	1,963,749	1,945,224	1,541,278
Amortization of tangible capital assets	3,659,879	4,103,886	3,968,914
Loss on disposal of tangible capital assets	-	56,500	8,704
Total Operating Expenses	35,529,074	35,160,817	34,421,256
Capital Expenditures:			
Capital salaries, wages and benefits	307,511	379,388	250,148
Capital expenditures	15,835,250	3,945,195	3,628,928
Total Capital Expenditures	16,142,761	4,324,583	3,879,076
Total Expenses and Expenditures	\$ 51,671,835	\$ 39,485,400	\$ 38,300,332

Sunshine Coast Regional District

Notes To The Financial Statements

For the Years Ended December 31, 2016 and 2015

21. Fiscal Plan:

Fiscal plan amounts represent the Financial Plan Bylaw No. 703 adopted by the Regional District Board on March 24, 2016 with estimates for amortization of tangible capital assets. The Financial Plan anticipated use of surpluses accumulated in previous years to balance against current year expenditures in excess of current revenues. In addition, the Financial Plan anticipated capital expenditures rather than amortization expense. The following shows how these amounts were combined:

	2016
	Budget
Budgeted surplus for the year:	\$ -
Addback:	
Capital expenditures	15,835,250
Less:	
Amortization	3,659,879
Budgeted transfers from accumulated surplus	6,220,497
Fiscal Plan Surplus	\$ 5,954,874

22. Segmented Reporting:

A segment is a distinguishable activity or group of activities for which financial information is separately reported on. The Regional District applies segmented reporting for each major functional classification of services it provides. The overall summary information is included in Schedule 2. Detailed financial information regarding each segment is found in supplementary schedules in accordance with government reporting for segments. The major segments are as follows:

General Government Services (Schedule 4);
Protective Services (Schedule 5);
Transportation Services (Schedule 6);
Environmental Services (Schedule 7);
Public Health Services (Schedule 8);
Planning and Development Services (Schedule 9);
Recreation and Cultural Services (Schedule 10);
Water Utilities (Schedule 11); and
Sewer Utilities (Schedule 12).

Sunshine Coast Regional District

Statement of Current Fund

Schedule 1

For the Years Ended December 31, 2016 and 2015

	2016	2015
General Fund		
General Government Services:		
Administration	\$ -	\$ -
Finance	-	-
General Office Building Maintenance	-	-
Human Resources	-	-
Information Services	-	-
Feasibility Studies	-	-
SCRHD Administration	46,579	(1,837)
Grants in Aid	37,068	63,961
UBCM	-	-
Protective Services:		
Bylaw Enforcement	-	-
Smoke Control	-	-
Fire Protection:		
Gibsons and District Fire Protection	-	-
Roberts Creek Fire Protection	-	-
Halfmoon Bay Fire Protection	-	-
Egmont Fire Department	-	-
Emergency Telephone - 911	-	-
Sunshine Coast Emergency Planning	-	-
Animal Control	2,288	2,263
Transportation Services:		
Public Transit	(62,058)	(104,475)
Maintenance Facility	-	-
Regional Street Lighting	2,274	4,834
Local Street Lighting	174	909
Ports Services	1,131	164
Environmental Services:		
Regional Solid Waste	-	-
Refuse Collection	-	-
Public Health Services:		
Cemetery	-	-
Pender Harbour Health Clinic	-	-
Planning and Development Services:		
Regional Planning	-	-
Rural Planning	-	-
Geographic Information Services	-	-
House numbering	-	-
Heritage	2,499	3,136
Building Inspection Services	-	-
Economic Development	188,865	22,981
Sub-total Carried Forward (next page)	218,820	(8,064)

Sunshine Coast Regional District

Statement of Current Fund

Schedule 1

For the Years Ended December 31, 2016 and 2015

	2016	2015
General Fund (Continued)		
Sub-total Brought Forward (previous page)	218,820	(8,064)
Recreation and Cultural Services:		
Pender Harbour Pool	-	-
School facilities - Joint Use	-	-
Gibsons and Area Library	-	(7,357)
Museum Service	-	-
Halfmoon Bay & Roberts Creek Library Service	1	2
Community Recreation Facilities Service	-	(34,294)
Community Parks	-	-
Bicycle and Walking Paths	-	-
Regional Recreation Programs	-	-
Dakota Ridge Recreation Service	-	-
Total General Fund	218,821	(49,713)
Water Fund		
Regional Water Services	-	-
Sewer Fund		
Local Sewer Plants	-	-
Total Surplus (Deficit)	218,821	(49,713)
Current Fund		
General Fund Surplus (Deficit)	218,821	(49,713)
Inventory and prepaids	(691,403)	(686,650)
Other	87,737	87,737
Appropriated surplus	105,030	199,974
Unfunded Post Employment Future Benefits	(92,827)	(295,733)
Unfunded Landfill Closure	(4,736,960)	(4,595,716)
General Current Fund	(5,109,602)	(5,340,101)
Water Fund Surplus	-	-
Sewer Fund Surplus	-	-
Total Current Fund	\$ (5,109,602)	\$ (5,340,101)

Sunshine Coast Regional District

General Revenue, Water Utility and Sewer Funds

Summary Statement of Revenue, Expenses and Transfers

Schedule 2

For the Years Ended December 31, 2016 and 2015

	General Revenue Fund	Water utilities	Sewer utilities
Revenue			
Grants in lieu of taxes	\$ 72,303	\$ -	\$ -
Tax requisitions	17,599,893	-	-
Frontage and parcel taxes	1,702,802	3,474,826	70,910
Government transfers	2,103,499	649,484	129
User fees and service charges	6,842,365	3,969,303	205,088
Member municipality debt	1,945,224	-	-
Investment income	236,587	121,052	15,535
Contributed assets	-	152,190	-
Gain on sale of land	-	-	-
Other revenue	1,496,611	191,251	-
Total Revenue	31,999,284	8,558,106	291,662
Expenses			
Administration	3,119,286	656,705	23,036
Wages and benefits	12,714,788	2,262,898	57,949
Operating	12,346,367	1,640,402	81,371
Debt charges - interest	1,242,930	126,016	-
Internal recoveries	(5,201,877)	-	-
Debt charges member municipalities	1,945,224	-	-
Amortization of tangible capital assets	2,246,844	1,817,375	39,667
Loss on disposal of tangible capital assets	28,865	27,635	-
Total Expenses	28,442,427	6,531,031	202,023
Annual Operating Surplus (Deficit)	3,556,857	2,027,075	89,639
Add: Proceeds from sale of assets	3,400	-	-
Add: Proceeds from long term debt	70,000	69,230	-
Less: Debt principle repayment	(1,765,613)	(270,368)	-
Less: Acquisition of tangible capital assets	(1,387,889)	(2,924,293)	(12,401)
Less: Change in Inventory and prepaids	-	-	-
Less: Change in Land held for resale	15,609	-	-
Increase (Decrease) in Financial Equity	492,364	(1,098,356)	77,238
Transfer (to)/from reserves	(1,884,232)	(1,125,493)	(118,142)
Transfer (to)/from appropriated surplus	(500,637)	14,924	-
Transfer (to)/from unfunded liability	(46,998)	-	-
Transfer (to)/from unfunded amortization	2,246,844	1,817,375	39,667
Transfer (to)/from unfunded loss on asset	28,865	27,635	-
Transfer (to)/from other funds	(45,893)	342,136	1,237
Interfund transfers	(21,779)	21,779	-
Surplus/(deficit) from prior year	(49,713)	-	-
Total Surplus (Deficit) for the year	\$ 218,821	\$ -	\$ -

Other	Actual 2016	Budget 2016	Actual 2015
\$ -	\$ 72,303	\$ 61,881	\$ 62,528
-	17,599,893	17,599,897	17,367,493
-	5,248,538	5,237,124	5,121,006
-	2,753,112	5,882,985	2,386,145
-	11,016,756	10,275,082	10,292,612
-	1,945,224	1,963,747	1,541,278
-	373,174	58,000	367,149
-	152,190	-	439,098
-	-	-	212,917
-	1,687,862	405,232	1,008,314
-	40,849,052	41,483,948	38,798,540
-	3,799,027	3,798,517	3,507,456
(14,664)	15,020,971	15,952,563	15,015,351
-	14,068,140	14,061,708	13,765,942
-	1,368,946	1,369,516	1,432,659
-	(5,201,877)	(5,276,858)	(4,819,048)
-	1,945,224	1,963,749	1,541,278
-	4,103,886	3,659,879	3,968,914
-	56,500	-	8,704
(14,664)	35,160,817	35,529,074	34,421,256
14,664	5,688,235	5,954,874	4,377,284
-	3,400	-	44,255
-	139,230	5,188,125	891,970
-	(2,035,981)	(1,621,299)	(1,974,431)
-	(4,324,583)	(15,835,250)	(3,879,076)
(34,304)	(34,304)	-	13,566
-	15,609	-	(175,370)
(19,640)	(548,394)	(6,313,550)	(378,914)
-	(3,127,867)	2,404,724	(2,854,315)
-	(485,713)	298,660	(310,445)
19,640	(27,358)	-	503,043
-	4,103,886	3,659,879	3,968,914
-	56,500	-	8,704
-	297,480	-	(946,158)
-	-	-	-
-	(49,713)	(49,713)	(41,263)
\$ -	\$ 218,821	\$ -	\$ (49,713)

Sunshine Coast Regional District

General Revenue Fund

Summary Statement of Revenue, Expenses and Transfers

Schedule 3

For the Years Ended December 31, 2016 and 2015

	General government Schedule 4	Protective services Schedule 5	Transportation services Schedule 6
Revenue			
Grants in lieu of taxes	\$ 64,182	\$ 110	\$ -
Tax requisitions	1,416,875	2,591,005	2,381,172
Frontage and parcel taxes	-	-	-
Government transfers	919,650	-	1,148,289
User fees and service charges	130	36,825	688,029
Member municipality debt	1,945,224	-	-
Investment income	154,015	30,642	7,282
Gain on sale of land	-	-	-
Other revenue	161,764	31,362	27,057
Total Revenue	4,661,840	2,689,944	4,251,829
Expenses			
Administration	520,843	320,911	394,267
Wages and benefits	3,056,545	761,215	2,424,517
Operating	1,214,259	951,910	2,493,350
Debt charges - interest	146,838	37,734	19,862
Internal recoveries	(3,580,170)	-	(1,297,728)
Debt charges member municipalities	1,945,224	-	-
Amortization of tangible capital assets	278,332	344,001	136,054
Loss on disposal of tangible capital assets	-	-	-
Total Expenses	3,581,871	2,415,771	4,170,322
Annual Operating Surplus (Deficit)	1,079,969	274,173	81,507
Add: Proceeds from sale of assets	-	-	-
Add: Proceeds from long term debt	70,000	-	-
Less: Debt principle repayment	(215,496)	(112,574)	(19,454)
Less: Acquisition of tangible capital assets	(654,869)	(22,697)	(16,455)
Less: Change in Land held for resale	-	-	-
Increase (Decrease) in Financial Equity	279,604	138,902	45,598
Transfer (to)/from reserves	138,816	(463,742)	(142,209)
Transfer (to)/from appropriated surplus	(644,708)	-	-
Transfer (to)/from unfunded liability	(188,242)	-	-
Transfer (to)/from unfunded amortization	278,332	344,001	136,054
Transfer (to)/from unfunded loss on asset	-	-	-
Transfer (to)/from other funds	-	(19,219)	-
Interfund transfers	157,722	83	644
Surplus/(deficit) from prior year	62,123	2,263	(98,566)
Total Surplus (Deficit) for the year	\$ 83,647	\$ 2,288	\$ (58,479)

Environmental services Schedule 7	Public health services Schedule 8	Planning and development services Schedule 9	Recreation and cultural services Schedule 10	Actual 2016	Budget 2016	Actual 2015
\$ -	\$ -	\$ 7,878	\$ 133	\$ 72,303	\$ 61,881	\$ 62,528
1,421,494	245,249	1,478,757	8,065,341	17,599,893	17,599,897	17,367,493
-	-	-	1,702,802	1,702,802	1,702,802	1,647,824
-	-	-	35,560	2,103,499	2,397,319	2,106,108
3,336,762	87,174	776,645	1,916,800	6,842,365	6,134,141	6,278,462
-	-	-	-	1,945,224	1,963,747	1,541,278
8,898	2,032	6,546	27,172	236,587	58,000	247,152
-	-	-	-	-	-	212,917
269,211	263	6,867	1,000,087	1,496,611	358,432	870,370
5,036,365	334,718	2,276,693	12,747,895	31,999,284	30,276,219	30,334,132
418,716	43,319	373,184	1,048,046	3,119,286	3,118,776	2,847,827
884,498	51,612	1,440,844	4,095,557	12,714,788	13,455,235	12,886,095
3,714,158	179,699	256,491	3,536,500	12,346,367	12,249,200	11,951,771
3,097	-	-	1,035,399	1,242,930	1,243,082	1,261,152
-	-	(323,979)	-	(5,201,877)	(5,276,858)	(4,819,006)
-	-	-	-	1,945,224	1,963,749	1,541,278
29,628	4,108	32,660	1,422,061	2,246,844	2,028,126	2,159,276
27,048	-	-	1,817	28,865	-	8,704
5,077,145	278,738	1,779,200	11,139,380	28,442,427	28,781,310	27,837,097
(40,780)	55,980	497,493	1,608,515	3,556,857	1,494,909	2,497,035
3,400	-	-	-	3,400	-	23,391
-	-	-	-	70,000	357,779	315,063
(26,259)	-	-	(1,391,830)	(1,765,613)	(1,393,903)	(1,763,308)
(60,001)	-	(38,470)	(595,397)	(1,387,889)	(3,424,216)	(2,271,890)
-	-	15,609	-	15,609	-	175,370
(123,640)	55,980	474,632	(378,712)	492,364	(2,965,431)	(1,024,339)
(82,664)	(60,089)	(299,119)	(975,225)	(1,884,232)	703,205	(1,033,247)
39,232	-	-	104,839	(500,637)	283,737	(353,684)
141,244	-	-	-	(46,998)	-	516,817
29,628	4,108	32,660	1,422,061	2,246,844	2,028,126	2,159,276
27,047	-	-	1,818	28,865	-	8,704
-	-	(43,964)	17,290	(45,893)	-	(369,251)
(30,847)	1	1,039	(150,421)	(21,779)	76	87,274
-	-	26,116	(41,649)	(49,713)	(49,713)	(41,263)
\$ -	\$ -	\$ 191,364	\$ 1	\$ 218,821	\$ -	\$ (49,713)

Sunshine Coast Regional District

General Revenue Fund - General Government Services

Summary Statement of Revenue, Expenses and Transfers

Schedule 4

For the Years Ended December 31, 2016 and 2015

	Administration	Finance	General Office Building Maintenance	Human Resources	Information Services
Revenue					
Grants in lieu of taxes	\$ 64,182	\$ -	\$ -	\$ -	\$ -
Tax requisitions	1,161,648	-	-	-	-
Government transfers	895,420	24,230	-	-	-
User fees and service charges	130	-	-	-	-
Member municipality debt	-	-	-	-	-
Investment income	141,605	4,306	1,799	2,866	949
Other revenue	6,351	786	41,964	-	-
Total Revenue	2,269,336	29,322	43,763	2,866	949
Expenses					
Administration	484,824	-	-	-	-
Wages and benefits	1,222,961	996,251	106,502	308,494	355,128
Operating	479,314	171,733	136,308	84,100	142,387
Debt charges - interest	-	-	144,058	-	2,780
Internal recoveries	(865,423)	(1,155,661)	(513,555)	(417,514)	(628,017)
Debt charges member municipalities	-	-	-	-	-
Amortization of tangible capital assets	57,667	8,195	109,656	-	102,814
Loss on disposal of tangible capital assets	-	-	-	-	-
Total Expenses	1,379,343	20,518	(17,031)	(24,920)	(24,908)
Annual Operating Surplus (Deficit)	889,993	8,804	60,794	27,786	25,857
Add: Proceeds from sale of assets	-	-	-	-	-
Add: Proceeds from long term debt	-	-	-	-	70,000
Less: Debt principle repayment	-	-	(141,098)	-	(74,398)
Less: Acquisition of tangible capital assets	(12,049)	(437,676)	(13,794)	(77,026)	(114,324)
Increase (Decrease) in Financial Equity	877,944	(428,872)	(94,098)	(49,240)	(92,865)
Transfer (to)/from reserves	(121,483)	298,278	(15,031)	13,584	(10,144)
Transfer (to)/from appropriated surplus	(644,708)	-	-	-	-
Transfer (to)/from unfunded liability	(169,418)	-	-	-	-
Transfer (to)/from unfunded amortization	57,667	8,195	109,656	-	102,814
Transfer (to)/from unfunded loss on asset	-	-	-	-	-
Transfer (to)/from other funds	-	-	-	-	-
Interfund transfers	(1)	122,399	(527)	35,656	195
Surplus/(deficit) from prior year	(1)	-	-	-	-
Total Surplus (Deficit) for the year	\$ -	\$ -	\$ -	\$ -	\$ -

Feasibility Studies	Grants in Aid	SCRHD Administration	UBCM	Fiscal Services	Actual 2016	Budget 2016	Actual 2015
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,182	\$ 61,881	\$ 61,557
-	169,230	-	85,997	-	1,416,875	1,416,879	1,524,923
-	-	-	-	-	919,650	868,238	917,969
-	-	-	-	-	130	-	709
-	-	-	-	1,945,224	1,945,224	1,963,747	1,541,278
804	48	-	1,638	-	154,015	58,000	158,158
-	-	112,663	-	-	161,764	155,285	192,693
804	169,278	112,663	87,635	1,945,224	4,661,840	4,524,030	4,397,287
-	15,988	14,901	5,130	-	520,843	520,843	497,509
-	8,059	27,091	32,059	-	3,056,545	3,283,201	3,296,812
-	172,075	3,432	24,910	-	1,214,259	1,422,060	1,185,963
-	-	-	-	-	146,838	146,680	145,985
-	-	-	-	-	(3,580,170)	(3,509,284)	(3,220,581)
-	-	-	-	1,945,224	1,945,224	1,963,749	1,541,278
-	-	-	-	-	278,332	210,677	239,927
-	-	-	-	-	-	-	(125)
-	196,122	45,424	62,099	1,945,224	3,581,871	4,037,926	3,686,768
804	(26,844)	67,239	25,536	-	1,079,969	486,104	710,519
-	-	-	-	-	-	-	625
-	-	-	-	-	70,000	210,297	220,215
-	-	-	-	-	(215,496)	(175,226)	(193,912)
-	-	-	-	-	(654,869)	(616,669)	(798,422)
804	(26,844)	67,239	25,536	-	279,604	(95,494)	(60,975)
(804)	(48)	-	(25,536)	-	138,816	400,290	22,890
-	-	-	-	-	(644,708)	(576,238)	(658,969)
-	-	(18,824)	-	-	(188,242)	-	244,383
-	-	-	-	-	278,332	210,677	239,927
-	-	-	-	-	-	-	(125)
-	-	-	-	-	-	-	9,918
-	-	-	-	-	157,722	(1,359)	237,874
-	63,960	(1,836)	-	-	62,123	62,124	47,037
\$ -	\$ 37,068	\$ 46,579	\$ -	\$ -	\$ 83,647	\$ -	\$ 62,124

Sunshine Coast Regional District

General Revenue Fund - Protective Services

Summary Statement of Revenue, Expenses and Transfers

Schedule 5

For the Years Ended December 31, 2016 and 2015

	Gibsons and District Fire Protection	Roberts Creek Fire Protection	Halfmoon Bay Fire Protection	Egmont Fire Department
Revenue				
Grants in lieu of taxes	\$ 110	\$ -	\$ -	\$ -
Tax requisitions	857,562	403,927	357,200	104,149
Government transfers	-	-	-	-
User fees and service charges	-	25	-	-
Investment income	10,257	8,866	1,794	976
Other revenue	3,726	-	-	1,422
Total Revenue	871,655	412,818	358,994	106,547
Expenses				
Administration	79,209	40,682	37,810	12,816
Wages and benefits	334,527	75,219	75,293	682
Operating	264,575	139,261	168,490	49,963
Debt charges - interest	783	-	18	4,880
Internal recoveries	-	-	-	-
Amortization of tangible capital assets	93,558	50,176	62,698	25,523
Loss on disposal of tangible capital assets	-	-	-	-
Total Expenses	772,652	305,338	344,309	93,864
Annual Operating Surplus (Deficit)	99,003	107,480	14,685	12,683
Add: Proceeds from long term debt	-	-	-	-
Less: Debt principle repayment	(23,518)	-	(8,473)	(4,780)
Less: Acquisition of tangible capital assets	(24,211)	(11,877)	-	-
Increase (Decrease) in Financial Equity	51,274	95,603	6,212	7,903
Transfer (to)/from reserves	(144,832)	(145,779)	(68,910)	(33,426)
Transfer (to)/from unfunded amortization	93,558	50,176	62,698	25,523
Transfer (to)/from unfunded loss on asset	-	-	-	-
Transfer (to)/from other funds	-	-	-	-
Interfund transfers	-	-	-	-
Surplus/(deficit) from prior year	-	-	-	-
Total Surplus (Deficit) for the year	\$ -	\$ -	\$ -	\$ -

Smoke Control	Bylaw Enforcement	Emergency Telephone - 911	Sunshine Coast Emergency Planning	Animal Control	Actual 2016	Budget 2016	Actual 2015
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110	\$ -	\$ 115
-	137,559	389,321	261,905	79,382	2,591,005	2,591,005	2,552,041
-	-	-	-	-	-	-	6,681
-	2,265	-	-	34,535	36,825	23,911	21,988
212	484	5,902	536	1,615	30,642	-	28,358
-	-	22,214	4,000	-	31,362	-	64,955
212	140,308	417,437	266,441	115,532	2,689,944	2,614,916	2,674,138
227	24,194	36,968	70,626	18,379	320,911	320,911	270,253
596	78,700	35,477	93,923	66,798	761,215	802,601	760,875
-	15,474	224,821	71,067	18,259	951,910	1,109,551	966,870
-	-	32,053	-	-	37,734	37,744	38,873
-	-	-	-	-	-	-	(6,923)
-	9,562	73,901	20,448	8,135	344,001	338,054	343,966
-	-	-	-	-	-	-	22,576
823	127,930	403,220	256,064	111,571	2,415,771	2,608,861	2,396,490
(611)	12,378	14,217	10,377	3,961	274,173	6,055	277,648
-	-	-	-	-	-	28,245	-
-	-	(75,803)	-	-	(112,574)	(92,906)	(151,943)
-	-	13,391	-	-	(22,697)	(342,555)	(199,206)
(611)	12,378	(48,195)	10,377	3,961	138,902	(401,161)	(73,501)
611	(2,818)	(25,706)	(30,825)	(12,057)	(463,742)	58,344	(266,872)
-	9,562	73,901	20,448	8,135	344,001	338,054	343,966
-	-	-	-	-	-	-	22,576
-	(19,219)	-	-	-	(19,219)	-	(19,219)
-	97	-	-	(14)	83	2,500	(29,094)
-	-	-	-	2,263	2,263	2,263	(14,031)
\$ -	\$ -	\$ -	\$ -	\$ 2,288	\$ 2,288	\$ -	\$ 2,263

Sunshine Coast Regional District

General Revenue Fund - Transportation Services

Summary Statement of Revenue, Expenses and Transfers

Schedule 6

For the Years Ended December 31, 2016 and 2015

	Public Transit	Maintenance Facility	Regional Street Lighting
Revenue			
Tax requisitions	\$ 1,957,820	\$ -	\$ 32,590
Government transfers	1,148,289	-	-
User fees and service charges	688,029	-	-
Investment income	3	2,331	-
Other revenue	12,646	9,210	-
Total Revenue	3,806,787	11,541	32,590
Expenses			
Administration	348,652	19,767	2,680
Wages and benefits	1,865,084	479,300	39
Operating	1,580,066	750,024	32,431
Debt charges - interest	-	19,862	-
Internal recoveries	-	(1,297,728)	-
Amortization of tangible capital assets	46,297	39,330	-
Total Expenses	3,840,099	10,555	35,150
Annual Operating Surplus (Deficit)	(33,312)	986	(2,560)
Less: Debt principle repayment	-	(19,454)	-
Less: Acquisition of tangible capital assets	29,552	-	-
Increase (Decrease) in Financial Equity	(3,760)	(18,468)	(2,560)
Transfer (to)/from reserves	(3)	(20,774)	-
Transfer (to)/from unfunded amortization	46,297	39,330	-
Interfund transfers	(117)	(88)	-
Surplus/(deficit) from prior year	(104,475)	-	4,834
Total Surplus (Deficit) for the year	\$ (62,058)	\$ -	\$ 2,274

Local Street Lighting	Ports Services	Actual 2016	Budget 2016	Actual 2015
\$ 8,971	\$ 381,791	\$ 2,381,172	\$ 2,381,172	\$ 2,197,725
-	-	1,148,289	1,270,695	1,096,528
-	-	688,029	707,179	682,534
-	4,948	7,282	-	9,658
-	5,201	27,057	15,114	54,923
8,971	391,940	4,251,829	4,374,160	4,041,368
619	22,549	394,267	394,267	335,981
-	80,094	2,424,517	2,435,974	2,329,830
9,089	121,740	2,493,350	2,694,387	2,478,312
-	-	19,862	19,863	19,862
-	-	(1,297,728)	(1,443,595)	(1,271,215)
-	50,427	136,054	122,748	133,603
9,708	274,810	4,170,322	4,223,644	4,026,373
(737)	117,130	81,507	150,516	14,995
-	-	(19,454)	(13,668)	(18,705)
-	(46,007)	(16,455)	(146,330)	(144,248)
(737)	71,123	45,598	(9,482)	(147,958)
-	(121,432)	(142,209)	(16,360)	(34,180)
-	50,427	136,054	122,748	133,603
-	849	644	1,662	(14,591)
911	164	(98,566)	(98,568)	(35,442)
\$ 174	\$ 1,131	\$ (58,479)	\$ -	\$ (98,568)

Sunshine Coast Regional District

General Revenue Fund - Environmental Services

Summary Statement of Revenue, Expenses and Transfers

Schedule 7

For the Years Ended December 31, 2016 and 2015

	Regional Solid Waste	Refuse Collection	Actual 2016	Actual 2015
Revenue				
Tax requisitions	\$ 1,421,494	\$ -	\$ 1,421,494	\$ 1,311,133
Government transfers	-	-	-	15,529
User fees and service charges	2,521,215	815,547	3,336,762	2,994,899
Investment income	8,586	312	8,898	15,757
Other revenue	254,782	14,429	269,211	166,561
Total Revenue	4,206,077	830,288	5,036,365	4,503,879
Expenses				
Administration	339,837	78,879	418,716	380,141
Wages and benefits	872,894	11,604	884,498	795,196
Operating	3,031,681	682,477	3,714,158	3,323,168
Debt charges - interest	3,097	-	3,097	10,322
Amortization of tangible capital assets	29,628	-	29,628	35,141
Loss on disposal of tangible capital assets	27,048	-	27,048	(755)
Total Expenses	4,304,185	772,960	5,077,145	4,543,213
Annual Operating Surplus (Deficit)	(98,108)	57,328	(40,780)	(39,334)
Add: Proceeds from sale of assets	3,400	-	3,400	1,755
Less: Debt principle repayment	(26,259)	-	(26,259)	(25,249)
Less: Acquisition of tangible capital assets	(60,001)	-	(60,001)	(41,823)
Increase (Decrease) in Financial Equity	(180,968)	57,328	(123,640)	(104,651)
Transfer (to)/from reserves	(56,124)	(26,540)	(82,664)	(159,769)
Transfer (to)/from appropriated surplus	39,232	-	39,232	-
Transfer (to)/from unfunded liability	141,244	-	141,244	272,434
Transfer (to)/from unfunded amortization	29,628	-	29,628	35,141
Transfer (to)/from unfunded loss on asset	27,047	-	27,047	(755)
Interfund transfers	(59)	(30,788)	(30,847)	(42,400)
Total Surplus (Deficit) for the year	\$ -	\$ -	\$ -	\$ -

Sunshine Coast Regional District

General Revenue Fund - Public Health Services

Summary Statement of Revenue, Expenses and Transfers

Schedule 8

For the Years Ended December 31, 2016 and 2015

	Cemetery	Pender Harbour Health Clinic	Actual 2016	Actual 2015
Revenue				
Tax requisitions	\$ 124,005	\$ 121,244	\$ 245,249	\$ 237,046
User fees and service charges	87,174	-	87,174	65,580
Investment income	1,108	924	2,032	2,238
Other revenue	263	-	263	1,766
Total Revenue	212,550	122,168	334,718	306,630
Expenses				
Administration	37,115	6,204	43,319	41,010
Wages and benefits	51,612	-	51,612	70,044
Operating	38,455	141,244	179,699	160,845
Amortization of tangible capital assets	4,108	-	4,108	2,553
Total Expenses	131,290	147,448	278,738	274,452
Annual Operating Surplus (Deficit)	81,260	(25,280)	55,980	32,178
Less: Acquisition of tangible capital assets	-	-	-	(31,096)
Increase (Decrease) in Financial Equity	81,260	(25,280)	55,980	1,082
Transfer (to)/from reserves	(85,368)	25,279	(60,089)	(937)
Transfer (to)/from unfunded amortization	4,108	-	4,108	2,553
Interfund transfers	-	1	1	(2,698)
Total Surplus (Deficit) for the year	\$ -	\$ -	\$ -	\$ -

Sunshine Coast Regional District
General Revenue Fund - Planning and Development Services
Summary Statement of Revenue, Expenses and Transfers
Schedule 9
For the Years Ended December 31, 2016 and 2015

	Regional Planning	Rural Planning	Geographic Information Services	Heritage
Revenue				
Grants in lieu of taxes	\$ 3	\$ -	\$ -	\$ -
Tax requisitions	130,167	899,043	-	489
Government transfers	-	-	-	-
User fees and service charges	918	51,165	5,589	-
Investment income	483	2,334	758	-
Gain on sale of land held for resale	-	-	-	-
Other revenue	-	150	-	-
Total Revenue	131,571	952,692	6,347	489
Expenses				
Administration	31,685	212,017	-	279
Wages and benefits	63,815	612,696	247,290	847
Operating	13,486	59,555	57,877	-
Internal recoveries	-	-	(323,979)	-
Amortization of tangible capital assets	-	10,471	14,736	-
Loss on disposal of tangible capital assets	-	-	-	-
Total Expenses	108,986	894,739	(4,076)	1,126
Annual Operating Surplus (Deficit)	22,585	57,953	10,423	(637)
Add: Proceeds from sale of assets	-	-	-	-
Less: Acquisition of tangible capital assets	-	(5,213)	-	-
Less: Net change in land held for resale	-	-	-	-
Increase (Decrease) in Financial Equity	22,585	52,740	10,423	(637)
Transfer (to)/from reserves	(22,585)	(64,426)	(25,130)	-
Transfer (to)/from unfunded amortization	-	10,471	14,736	-
Transfer (to)/from unfunded loss on asset	-	-	-	-
Transfer (to)/from other funds	-	-	-	-
Interfund transfers	-	1,215	(29)	-
Surplus/(deficit) from prior year	-	-	-	3,136
Total Surplus (Deficit) for the year	\$ -	\$ -	\$ -	\$ 2,499

House numbering	Building Inspection Services	Economic Development	Hillside	Actual 2016	Budget 2016	Actual 2015
\$ -	\$ -	\$ 7,875	\$ -	\$ 7,878	\$ -	\$ 731
-	171,023	249,680	28,355	1,478,757	1,478,757	1,335,312
-	-	-	-	-	-	4,570
54,075	664,898	-	-	776,645	620,518	697,478
495	2,476	-	-	6,546	-	5,530
-	-	-	-	-	-	212,917
-	6,717	-	-	6,867	600	20,436
54,570	845,114	257,555	28,355	2,276,693	2,099,875	2,276,974
4,183	117,011	8,009	-	373,184	373,184	369,762
19,549	496,132	515	-	1,440,844	1,591,018	1,499,645
567	41,860	83,146	-	256,491	450,916	307,556
-	-	-	-	(323,979)	(323,979)	(320,287)
-	7,453	-	-	32,660	19,431	25,440
-	-	-	-	-	-	(1,500)
24,299	662,456	91,670	-	1,779,200	2,110,570	1,880,616
30,271	182,658	165,885	28,355	497,493	(10,695)	396,358
-	-	-	-	-	-	3,500
-	(33,257)	-	-	(38,470)	(64,726)	(64,565)
-	-	-	15,609	15,609	-	175,370
30,271	149,401	165,885	43,964	474,632	(75,421)	510,663
(30,271)	(156,707)	-	-	(299,119)	32,373	(85,121)
-	7,453	-	-	32,660	19,431	25,440
-	-	-	-	-	-	(1,500)
-	-	-	(43,964)	(43,964)	-	(422,889)
-	(147)	-	-	1,039	(2,500)	(28,514)
-	-	22,980	-	26,116	26,117	28,038
\$ -	\$ -	\$ 188,865	\$ -	\$ 191,364	\$ -	\$ 26,117

Sunshine Coast Regional District

General Revenue Fund - Recreation and Cultural Services

Summary Statement of Revenue, Expenses and Transfers

Schedule 10

For the Years Ended December 31, 2016 and 2015

	Pender Harbour Pool	School facilities - Joint Use	Gibsons and Area Library	Museum Service
Revenue				
Grants in lieu of taxes	\$ -	\$ -	\$ -	\$ -
Tax requisitions	438,612	15,707	675,770	131,085
Frontage and parcel taxes	70,750	-	-	-
Government transfers	26,960	-	-	-
User fees and service charges	103,847	-	-	-
Investment income	1,894	91	1,570	-
Other revenue	7,775	-	493	-
Total Revenue	649,838	15,798	677,833	131,085
Expenses				
Administration	50,975	2,272	42,675	8,333
Wages and benefits	313,831	1,867	7,515	-
Operating	133,032	4,000	613,267	122,752
Debt charges - interest	42,536	-	-	-
Amortization of tangible capital assets	90,361	-	38,401	-
Loss on disposal of tangible capital assets	-	-	-	-
Total Expenses	630,735	8,139	701,858	131,085
Annual Operating Surplus (Deficit)	19,103	7,659	(24,025)	-
Add: Proceeds from sale of assets	-	-	-	-
Add: Proceeds from long term debt	-	-	-	-
Less: Debt principle repayment	(40,141)	-	-	-
Less: Acquisition of tangible capital assets	(52,946)	-	(323,445)	-
Increase (Decrease) in Financial Equity	(73,984)	7,659	(347,470)	-
Transfer (to)/from reserves	(9,548)	(7,659)	243,430	-
Transfer (to)/from appropriated surplus	1,395	-	-	-
Transfer (to)/from unfunded amortization	90,361	-	38,401	-
Transfer to/ (from) unfunded loss on asset	-	-	-	-
Transfer (to)/from other funds	-	-	17,290	-
Interfund transfers	(8,224)	-	55,706	-
Surplus/(deficit) from prior year	-	-	(7,357)	-
Total Surplus (Deficit) for the year	\$ -	\$ -	\$ -	\$ -

Halfmoon Bay & Roberts Creek Library Service	Community Recreation Facilities Service	Community Parks	Bicycle and Walking Paths	Dakota Ridge Recreation Service	Regional Recreation Programs	Actual 2016	Actual 2015
\$ 2	\$ 131	\$ -	\$ -	\$ -	\$ -	\$ 133	\$ 125
255,186	4,436,406	1,616,932	130,740	210,881	154,022	8,065,341	8,209,313
-	1,632,052	-	-	-	-	1,702,802	1,647,824
-	7,600	-	-	1,000	-	35,560	64,831
-	1,695,661	80,776	-	34,888	1,628	1,916,800	1,815,274
-	13,176	7,540	1,606	1,189	106	27,172	27,453
-	943,088	36,556	-	12,175	-	1,000,087	369,036
255,188	8,728,114	1,741,804	132,346	260,133	155,756	12,747,895	12,133,856
12,065	645,521	228,090	22,183	23,075	12,857	1,048,046	953,171
-	2,950,368	724,413	38,718	59,469	(624)	4,095,557	4,133,693
182,416	1,639,592	579,323	13,771	112,141	136,206	3,536,500	3,529,057
-	928,908	60,709	-	3,246	-	1,035,399	1,046,110
-	875,083	270,462	101,440	46,314	-	1,422,061	1,378,646
-	-	1,817	-	-	-	1,817	(11,492)
194,481	7,039,472	1,864,814	176,112	244,245	148,439	11,139,380	11,029,185
60,707	1,688,642	(123,010)	(43,766)	15,888	7,317	1,608,515	1,104,671
-	-	-	-	-	-	-	17,511
-	-	-	-	-	-	-	94,848
-	(1,198,638)	(124,251)	-	(28,800)	-	(1,391,830)	(1,373,499)
-	(111,677)	(40,115)	(67,214)	-	-	(595,397)	(992,530)
60,707	378,327	(287,376)	(110,980)	(12,912)	7,317	(378,712)	(1,148,999)
-	(1,087,586)	(17,812)	(57,573)	(31,160)	(7,317)	(975,225)	(509,258)
-	-	33,640	69,804	-	-	104,839	305,285
-	875,083	270,462	101,440	46,314	-	1,422,061	1,378,646
-	-	1,818	-	-	-	1,818	(11,492)
-	-	-	-	-	-	17,290	44,337
(60,707)	(131,531)	(732)	(2,691)	(2,242)	-	(150,421)	(33,303)
1	(34,293)	-	-	-	-	(41,649)	(66,865)
\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ (41,649)

Sunshine Coast Regional District

Water Utility

Summary Statement of Revenue, Expenses and Transfers

Schedule 11

For the Years Ended December 31, 2016 and 2015

	Actual 2016	Budget 2016	Actual 2015
Revenue			
Frontage and parcel taxes	\$ 3,474,826	\$ 3,463,412	\$ 3,407,112
Government transfers	649,484	3,485,666	280,037
User fees and service charges	3,969,303	3,943,946	3,813,898
Investment income	121,052	-	104,097
Contributed assets	152,190	-	439,098
Other revenue	191,251	46,800	137,944
Total Revenue	8,558,106	10,939,824	8,182,186
Expenses			
Administration	656,705	656,705	640,842
Wages and benefits	2,262,898	2,389,901	2,076,252
Operating	1,640,402	1,704,633	1,689,316
Debt charges - interest	126,016	126,434	171,507
Internal recoveries	-	-	(42)
Amortization of tangible capital assets	1,817,375	1,602,369	1,770,259
Loss on disposal of tangible capital assets	27,635	-	-
Total Expenses	6,531,031	6,480,042	6,348,134
Annual Operating Surplus (Deficit)	2,027,075	4,459,782	1,834,052
Add: Proceeds from sale of assets	-	-	20,864
Add: Proceeds from long term debt	69,230	4,830,346	576,907
Less: Debt principle repayment	(270,368)	(227,396)	(211,123)
Less: Acquisition of tangible capital assets	(2,924,293)	(12,292,469)	(1,603,483)
Increase (Decrease) in Financial Equity	(1,098,356)	(3,229,737)	617,217
Transfer (to)/from reserves	(1,125,493)	1,612,521	(1,774,281)
Transfer (to)/from appropriated surplus	14,924	14,923	43,239
Transfer (to)/from unfunded loss on asset	27,635	-	-
Transfer (to)/from unfunded amortization	1,817,375	1,602,369	1,770,259
Transfer (to)/from other funds	342,136	-	(576,907)
Interfund transfers	21,779	(76)	(79,527)
Total Surplus (Deficit) for the year	\$ -	\$ -	\$ -

Sunshine Coast Regional District

Sewer Fund

Summary Statement of Revenue, Expenses and Transfers

Schedule 12

For the Years Ended December 31, 2016 and 2015

	Actual 2016	Budget 2016	Actual 2015
Revenue			
Frontage and parcel taxes	\$ 70,910	\$ 70,910	\$ 66,070
Government transfers	129	-	-
User fees and service charges	205,088	196,995	200,252
Investment income	15,535	-	15,900
Total Revenue	291,662	267,905	282,222
Expenses			
Administration	23,036	23,036	18,787
Wages and benefits	57,949	107,427	80,344
Operating	81,371	107,875	124,855
Amortization of tangible capital assets	39,667	29,384	39,379
Total Expenses	202,023	267,722	263,365
Annual Operating Surplus (Deficit)	89,639	183	18,857
Less: Acquisition of tangible capital assets	(12,401)	(118,565)	(3,703)
Increase (Decrease) Financial Equity	77,238	(118,382)	15,154
Transfer (to)/from reserves	(118,142)	88,998	(46,786)
Transfer (to)/from unfunded amortization	39,667	29,384	39,379
Transfer to/(from) other funds	1,237	-	-
Interfund transfers	-	-	(7,747)
Total Surplus (Deficit) for the year	\$ -	\$ -	\$ -

Sunshine Coast Regional District

General Capital Fund - Hillside Development Project

Summary Statement of Revenue, Expenses and Transfers

Schedule 13

For the Years Ended December 31, 2016 and 2015

	Actual 2016	Budget 2016	Actual 2015
Expenses			
Administration	\$ 15,504	\$ 15,504	\$ 12,871
Wages and benefits	4,556	28,061	26,376
Operating expenditures	45,288	55,840	75,738
Total Development Costs	65,348	99,405	114,985
Less: Operating Revenue			
Water leases	60,229	52,800	64,466
Land leases	20,201	18,250	19,806
Investment income	527	-	-
	80,957	71,050	84,272
Net development costs	15,609	(28,355)	(30,713)
Proceeds from sale of land held for resale	-	-	419,000
Total Surplus (Deficit) for the year	\$ 15,609	\$ (28,355)	\$ 388,287

Sunshine Coast Regional District

Statement of Changes in Reserve Fund Balances

Schedule 14

For the Years Ended December 31, 2016 and 2015

Bylaw	Purpose	Beginning Balance	Investment Earnings	Contributions / Transfers	Balance at End of Year
General Government					
495/504	General Administration Capital	\$ 40,483	\$ 644	\$ -	\$ 41,127
648	General Administration Operating	133,721	2,140	81,727	217,588
496	Administration Building	111,573	1,799	13,232	126,604
648	Finance	383,037	4,307	(302,584)	84,760
648	Human Resources	201,836	2,866	(16,450)	188,252
504/648	Information Services	61,421	949	9,195	71,565
648	Area D Grant in Aid	3,025	48	-	3,073
648	Electoral Area Services	99,744	1,639	23,897	125,280
648	Corporate Sustainability	23,022	367	22,770	46,159
648	Regional Sustainability	8,947	143	13,694	22,784
	Area B Feasibility Studies	25,238	402	-	25,640
	Area D Feasibility Studies	25,238	402	-	25,640
649/677	Bylaw Enforcement	30,370	484	2,334	33,188
	Halfmoon Bay Smoke Control	1,885	28	(386)	1,527
650	Roberts Creek Smoke Control	11,741	184	(437)	11,488
489/497	Gibsons Fire Protection Capital	595,776	9,845	147,867	753,488
678	Gibsons Fire Protection Operating	31,242	412	(13,293)	18,361
490	Roberts Creek Fire Protection	534,817	8,866	136,913	680,596
491	Halfmoon Bay Fire Protection	103,794	1,795	67,115	172,704
601	Egmont Fire Protection	60,190	976	32,450	93,616
492	911 Telephone	369,674	5,902	19,804	395,380
493	SC Emergency Planning	32,992	536	30,289	63,817
651/680	Animal Control	101,420	1,615	10,442	113,477
529/652	Sunshine Coast Transit	178	3	-	181
486/607	Ports	337,187	4,948	116,484	458,619
563	Maintenance Facility	143,727	2,331	18,443	164,501
653	Regional Solid Waste Operating	98,974	1,576	45,914	146,464
670	Zero Waste Operating	159,040	2,717	20,947	182,704
653	Landfills Operating	236,174	3,657	(18,686)	221,145
654	Refuse Collection Operating	19,569	312	26,228	46,109
515	Pender Harbour Health Clinic	63,850	924	(26,203)	38,571
655	Cemetery Operating	65,569	1,108	84,260	150,937
681	Regional Planning	30,321	483	22,102	52,906
656/657	Rural Planning	147,629	2,334	62,092	212,055
504	PIMS Capital	45,759	758	24,372	70,889
	House Numbering	31,465	495	29,776	61,736
495	Building Inspection	166,278	2,476	154,231	322,985
590/609	Community Recreation Facilities	781,440	13,176	1,074,407	1,869,023
494/660	Pender Harbour Pool	128,286	1,894	7,654	137,834
	School Facilities Joint Use	5,719	91	7,568	13,378
609	Gibsons Library	246,524	1,570	(245,000)	3,094
533/662	Community Parks	470,760	7,540	10,272	488,572
683	Bicycle & Walking Paths	62,550	1,032	47,868	111,450
	Area A Bicycle & Walking Paths	36,412	575	8,098	45,085
	Regional Recreation Programs	6,639	106	7,211	13,956
	Dakota Ridge	74,618	1,189	29,971	105,778
Total General Reserve Fund		6,349,854	97,644	1,786,588	8,234,086

Sunshine Coast Regional District

Statement of Changes in Reserve Fund Balances

Schedule 14

For the Years Ended December 31, 2016 and 2015

Bylaw	Purpose	Beginning Balance	Investment Earnings	Contributions / Transfers	Balance at End of Year
Water Revenue					
488	Regional Water Capital	4,561,469	74,278	739,179	5,374,926
	Regional Water Operating	1,570,387	24,808	15,513	1,610,708
498	Regional Water Land	16,629	265	-	16,894
589	North Pender Water Capital	259,920	4,170	105,445	369,535
	North Pender Water Operating	117,322	1,869	-	119,191
	South Pender Water Capital	331,771	5,333	176,189	513,293
	South Pender Water Operating	660,417	10,329	(31,885)	638,861
Total Water Reserve Funds		7,517,915	121,052	1,004,441	8,643,408
Sewer Revenue					
512/608	Greaves Road	10,602	169	1,119	11,890
512	Sunnyside	20,551	327	1,135	22,013
	Jolly Roger	54,405	867	2,916	58,188
512/608	Secret Cove	30,700	489	5,975	37,164
	Lee Bay	423,068	6,719	19,764	449,551
512	Square Bay	117,414	1,870	3,328	122,612
	Langdale	57,446	915	8,862	67,223
512/608	Canoe Road	4,777	76	1,828	6,681
608	Merrill Crescent	4,876	78	2,677	7,631
512/608	Curran Road	60,473	963	9,307	70,743
512/608	Roberts Creek Co-housing	10,588	169	6,725	17,482
608	Lily Lake Village	19,342	307	9,076	28,725
512/608	Woodcreek Park	137,951	2,197	22,360	162,508
668/669	Painted Boat	24,338	388	7,536	32,262
Total Sewer Reserve Funds		976,531	15,534	102,608	1,094,673
Total Reserve Funds		\$ 14,844,300	\$ 234,230	\$ 2,893,637	\$ 17,972,167

SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

TO: Corporate and Administrative Service Committee – April 27, 2016

AUTHOR: Tina Perreault, General Manager, Corporate Services / Chief Financial Officer

SUBJECT: **SUNSHINE COAST REGIONAL DISTRICT 2016 DRAFT AUDITED FINANCIAL STATEMENTS**

RECOMMENDATION(S)

THAT the report titled the Sunshine Coast Regional District 2016 Draft Audited Financial Statements, and the following documents be received:

- **Independent Auditor's Reports for SCRD and Foreshore Leases**
- **Draft Audited Financial Statements Year Ended December 31, 2016**
- **Audit Results and Communications Report to the Members of the Board;**

AND THAT the Draft Audited Statements for Year Ended December 31, 2016 be approved as presented;

AND FURTHER THAT this recommendation be forwarded to the Board Meeting on April 27, 2017 for adoption.

BACKGROUND

In accordance with Section 167 (Annual Financial Statements) and Part 6, Division 2 (Audit) of the Community Charter, the Financial Statements of the Sunshine Coast Regional District (SCRD) for the year ending December 31, 2016 are the responsibility of the Financial Officer and are presented to the Board of Directors for approval.

The financial statements are subject to examination by an Independent Auditor appointed by the Board, which for the SCRD is BDO Canada LLP. The Independent Auditor is required to report to the Board on the annual financial statements and on any other matters deemed pertinent. The date on which the financial statements are approved by the Board will become the financial statement date and the date of the Independent Auditor's Report.

In advance of the final audit, BDO presented an "*Audit Planning Report to the SCRD Board*" to communicate key issues, responsibilities and audit strategy which will be undertaken for the SCRD's annual financial audit. The following resolution was adopted at the regular Board meeting on February 16, 2017:

071/17 **Recommendation No. 1** *BDO Canada LLP Audit Planning Letter*

THAT the report titled BDO Audit Planning Letter be received;

AND THAT the auditors be requested to review Regional Recreation Programs [670] and Rural Areas' Grant-in-Aid functions [121-129] for legislative and policy compliance with feedback provided to the Committee.

Subsequent to approval of the financial statements, the Regional District must submit the audited financial statements for the preceding year to the Inspector of Municipalities by May 15 and in accordance with Section 376(1) of the Local Government Act, hold a public meeting by June 30 for the purpose of presenting the audited financial statements of the preceding year. This information will be presented at the June 22, 2017 Corporate and Administrative Services Committee meeting.

The Financial Statements are also a key element of the SCRD's Annual Report. Although an Annual Report is not a statutory requirement for a Regional District, the SCRD prepares one as the basis of the application to the Government Finance Officers Associations Canadian Award for Financial Reporting. More detailed analysis of the financials is included within the report including five year historical comparisons.

DISCUSSION

Independent Auditor's Report

The purpose of the Independent Auditor's Report is to express an opinion on the financial statements, accounting policies and any other relevant information related to the financial audit.

For 2016 the Auditor's also conducted a review of Regional Recreation Programs [670] and Rural Areas' Grant-in-Aid functions [121-129] for legislative and policy compliance as requested by the SCRD Board. Staff provided the Auditor's a comprehensive package of information for their preliminary review. As a result, comments have been provided for the Board's consideration.

Financial Statements Highlights

Statement of Financial Position and Statement of Change In Net Debt

In 2016, net debt for the Regional District decreased by \$5.53 million from \$8.62 million to \$3.08 million. This decrease is partially the result of increased financial assets (portfolio investments) stemming from the annual operating surplus and decreases in liabilities such as long-term debt. Regional District long-term debt decreased by \$1.89 million and member municipalities debt decreased by \$1.62 million in 2016. These obligations are offset by an increase to financial assets (debt recoverable from member municipalities) and have a net zero effect on annual operating surplus and accumulated surplus.

The continued trend toward a reduction in the net debt is a key indicator in assessing the financial well-being of the SCRD as it reflects the ability to meet its current financial commitments and its capacity to finance future activities. Provided is the last five fiscal years in comparison:

Year	2012	2013	2014	2015	2016
Net Financial Assets/(Debt)	(\$20,737,509)	(\$18,596,401)	(\$13,303,389)	(\$8,621,504)	(\$3,083,210)

Non-financial assets increased slightly in 2016 to \$129.33 million (2015 - \$129.18) as a result of an increase in tangible capital assets and inventory / prepaids. As stated in the “*Notes to the Financial Statements*” 1.(m)- Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of business.

Statement of Operations

The consolidated annual operating surplus (revenues less expenses) was \$5.68 million in 2016 compared to \$4.37 million in 2015. The increase is attributable to less than budgeted expenses and higher than expected revenues in some line items such as user fees.

Details related to each of the departments can be found in the appending schedules (Schedule 3-12) which provides a summary of revenues, expenses and transfers.

The annual operating surplus of \$5.68 million translates to a corresponding increase in accumulated surplus from \$120.56 million to \$126.25 million. This figure is reflective of the Regional District’s financial assets less its liabilities (net debt) plus its non-financial assets.

STRATEGIC PLAN AND RELATED POLICIES

The audited financial statements align with the Strategic Plan value of transparency and key strategic priority of ensuring fiscal sustainability. The statements accurately report the financial results of the Regional District’s operations and serve as an independently verified benchmark for measuring both past and future financial performance objectives.

CONCLUSION

In accordance with Section 167 (Annual Financial Statements) and Part 6, Division 2 (Audit) of the Community Charter, the Financial Statements of the Sunshine Coast Regional District (SCRD) for the year ending December 31, 2016 are the responsibility of the Financial Officer and are presented to the Board of Directors for approval.

Staff recommend that the Draft Audited Statements for Year Ended December 31, 2016, as presented by BDO’s Independent Auditor’s Report, be received and approved by the Corporate and Administrative Services Committee, and forwarded to the Board Meeting on April 27, 2017 for adoption.

Reviewed by:			
Manager		Finance	X-T Perreault
GM		Legislative	
CAO	X-J Loveys	Other	

SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

TO: Corporate and Administrative Services Committee – April 27, 2017

AUTHOR: Janette Loveys, Chief Administrative Officer

RE: **BUDGET PROJECT STATUS REPORT – APRIL 2017**

RECOMMENDATION(S)

THAT the report titled Budget Project Status Report – April 2017 be received.

BACKGROUND

The Budget Project Status Report (BPSR) provides the Sunshine Coast Regional District (SCRD) Board updates on projects as approved through the 2017 Budget process and other major projects added throughout the year. The focus of the BPSR is to report on the status of the various projects and to ensure the projects are on time and on budget.

DISCUSSION

Staff have updated the report and welcome comments / questions on the progress being made on the listed projects.

New information on this edition of the BPSR includes a tally of the open projects by the year that they were approved.

Please see attached: Budget Project Status Report, April 2017

STRATEGIC PLAN AND RELATED POLICIES

The BPSR is a metric for reporting on projects that move the Strategic Plan and various other documents such as the Integrated Five-Year Service Plan forward. It also meets the Core Value of “*Transparency*” and measures our Mission of being an “*effective and responsive government*”.

CONCLUSION

The goal of the BPSR is to provide project status in a concise manner to the Board and Administration is working to streamline this process as we continue to use this tool.

Reviewed by:			
Manager		Finance	
GM		Legislative	
CAO	X-J Loveys	Other	

Line No.	Dept.	Function	Mgr.	Budget \$	Budget Expended (to date)	Funding Source	Budget Year	Proposed Completion Date	Actual Completion Date	Function Participants	Work Location	Description	Current Status	Category	% Complete
1	CS	210	Michael	\$23,000	\$13,000	Surplus / Operating Reserves	2015	Jun-16		E, F, TOG	TOG	Firehall Maintenance/Roof repair	Facility maintenance projects have begun. Fence replacement is complete. Landscaping project to be complete Q4. Emergency lighting upgrade complete Q4. Roofing audit complete Q4 2016, awaiting reports. Minor repairs to be completed in Q2 2017	Carryforward	In Progress 50%
2	CS	621	Loveys	\$153,093	\$91,000	Taxation	2015	Sep-16		All except Area A	DoS	Sechelt Aquatic Centre - Legal Fees	Continuing work with the Solicitors.	Carryforward	In Progress 75%
3	CA	640	Perreault	\$25,000	\$7,455	Short Term Capital Financing	2016	Oct-16		E, F and ToG	ToG	Gibsons and District Public Library - Anti-Slip Traffic Membrane	Completed a test patch and work scheduled for August when Library has a scheduled closure. This has been postponed to the fall. Materials purchased and some preparation has been completed. Staff are waiting for 4 days of continuous warm and dry weather. This is a priority project due to safety. Estimated completion May/June 2017.	Carryforward	In Progress 25%
4	CS	615-621	Loveys	\$50,000	\$16,629	Capital Maintenance Budget / Reserves	2016	Oct-16		B, D, E, F (no islands), DoS, ToG and SIGD	ToG	Gibsons and District Aquatic Facility (GD AF) Hot Tub Replacement	Report to September 22 CAS: Recommendation No. 5 Gibsons and District Aquatic Facility Hot Tub Replacement The Corporate and Administrative Services Committee recommended that the report titled Gibsons and District Aquatic Facility Hot Tub Replacement Revised Project Budget be received; AND THAT the project budget of \$290,000 be approved and a Request for Proposal (RFP) for construction be prepared; AND FURTHER THAT staff report back with the results of the RFP and update the facility, capital budget and program impacts at a future Committee meeting. RFP being reviewed internally for release late Q1.	Carryforward	In Progress 50%
5	CS	220	Loveys	\$97,500	\$2,291	Capital Reserves	2014	Oct-16		All	All	Replace Gibsons Tower	Assessment of radio channels ongoing. Meeting in September set. Emergency Services staff are completing full evaluation of the project. Update in Q2 2017 to come forward.	Carryforward	In Progress 75%
6	IS	345	Dykstra / Hall	\$38,000	\$0	Taxation	2016	Nov-16		B, D, E, F including Islands	B, D, E, F including Islands	Ports Capital Maintenance	Anticipated completion by end of contract (March 2017).	Carryforward	In Progress 75%
7	IS	350-353	Cooper	\$5,000	\$0	Surplus	2016	Nov-16		All	All	Review and Update Incentive Based Tipping Fee	Data collection in progress.	Carryforward	In Progress 50%
8	CS	667	Allen	\$30,000	\$11,485	Gas Tax	2013	Dec-16		A	A	Lily Lake Path (Area A) - Planning and Engineering	Engineering is completed for all sections. Waiting on permit for construction from MoTI. Applied for MOTI Permits. Construction on hold.	Carryforward	In Progress 75%
9	CS	615-621	Robinson	\$40,000	\$10,258.85 expense was also due to light upgrade portion that was canceled.	Capital Maintenance Budget	2016	Dec-16		B, D, E, F (no islands), DoS, ToG and SIGD	ToG	Gibsons and Area Community Centre (GACC) - RTU Controls.	Lighting replacement portion of project cancelled. PO has been issued. PO was issued 2016. Contractor hoping to start by end of February beginning of March. Detailed schedule to be confirmed; anticipated to require carryforward for completion in 2017. Date still to be determined for 2017.	Carryforward	In Progress 25%

Apr-17

2017 BUDGET PROJECT STATUS REPORT

Line No.	Dept.	Function	Mgr.	Budget \$	Budget Expended (to date)	Funding Source	Budget Year	Proposed Completion Date	Actual Completion Date	Function Participants	Work Location	Description	Current Status	Category	% Complete
10	IS	370	Crosby	\$15,000	\$19,921	User Fees	2013	Dec-16		All	All	Set-up Weather Monitoring Station	Base installation complete. Awaiting weather window to install equipment. Staff to bring forward an update report to May ISC meeting.	Carryforward	In Progress 75%
11	CS	650	Robinson	\$28,000	\$13,703	Surplus	2016	Dec-16		All EA's including Islands	A, B, D, E	Playground Surface Replacements	Completed in some parks identified for substructure for safety. Carry forward funding into 2017. Additional work to be completed in 2017.	Carryforward	In Progress 50%
12	CS	220	Loveys	\$180,000	\$4,251	Taxation / Capital Reserves	2015	Dec-16		All including Islands	All	Chapman Creek Tower	Assessment of radio channels ongoing. Meeting in September set. Emergency Services staff are completing full evaluation of the project. Update in Q2 2017 to come forward.	Carryforward	In Progress 75%
13	IS	370	Walkey	\$20,000	\$22,478	User Fees	2012	Dec-16		All	All	Water Utility Performance Assessment	Draft report reviewed with consultant. Staff report on April 2017 ISC.	Carryforward	In Progress 75%
14	CS	650	Allen	\$4,500	\$1,800	Taxation	2015	Dec-16		All excluding Munis	F	Gambier Island Community Information and Amenities	Trail questionnaire conducted in June 2016. Community meeting to share results is on July 16 2016. Bench has been installed. Picnic table and kiosk to still be installed upon completion of trail network planning process. Staff report on February PCDC.	Carryforward	In Progress 75%
15	CS	665	Allen	\$100,000	\$11,782	Gas Tax	2015	Dec-16		B, D, E, F	F	Area E - Gower to Gibsons - Construction	Survey completed. SROW's required with property owners. On hold.	Carryforward	In Progress 25%
16	CS	665	Allen	\$158,557	\$15,925	Gas Tax	2015	Dec-16		B, D, E, F	B	Area B Highway 101 to Mintie Road - Planning and Construction	Waiting for permit from MoTI. Applied for 2016 Bike BC grant. ROW denied so rerouting and engineering plan is completed. Legal survey in completed. Legal Survey complete. Carry forward.	Carryforward	In Progress 25%
17	CS	665	Allen	\$46,000	\$0	Gas Tax	2015	Dec-16		B, D, E, F	D	Area D - Beach Avenue (south of Flume Park) curb retrofit - Construction	Drainage issues and catch basin required. Plans are being reviewed by MoTI. On hold.	Carryforward	In Progress 50%
18	CS	667	Allen	\$240,000	\$80,314	Gas Tax	2014	Dec-16		A	A	Lily Lake Area Bicycle and Walking Path Project	Agreement reached and SROW being prepared for Tyner Park section. Construction of trail through school property completed. Madeira Park section waiting for permit to construct from MoTI. Staff have applied for permits. SRW to land title for registration. Trail construction is complete. Fencing along private property will be completed in March. Fencing complete. Some final landscaping to be completed.	Carryforward	In Progress 75%
19	CS	665	Allen	\$40,000	\$2,875	Gas Tax	2014	Dec-16		B D E F	E	Area E - Highway 101 Maintenance Repairs - East of Poplars Park (Phase I)	MoTI has completed internal engineering survey and is examining their funding and options. Pending response from MoTI. On hold.	Carryforward	In Progress 25%
20	CS	665	Allen	\$20,000	\$11,306	Gas Tax	2015	Dec-16		B, D, E, F	D	Area D- Lower Road - Planning	Concept plans being reviewed by MoTI. Consultation required. On hold.	Carryforward	In Progress 50%
21	CS	665	Allen	\$20,000	\$10,153	Gas Tax	2015	Dec-16		B, D, E, F	D	Area D - Roberts Creek Village to Pier - Planning	Concept plans being reviewed by MoTI. On hold.	Carryforward	In Progress 50%
22	CS	650	Allen	\$20,000	\$0	Taxation	2015, 2016, 2017	Dec-16		All EA including Islands	All EA including Islands	Signage Upgrade	Ongoing installation of Phase 1 and 2. 2017 Phase 3 \$20,000 is to be taxed in 2017.	Carryforward	In Progress 50%

Apr-17

2017 BUDGET PROJECT STATUS REPORT

Line No.	Dept.	Function	Mgr.	Budget \$	Budget Expended (to date)	Funding Source	Budget Year	Proposed Completion Date	Actual Completion Date	Function Participants	Work Location	Description	Current Status	Category	% Complete
23	CS	650	Hall	\$100,000	\$2,968	Gas Tax	2016	Dec-16		All EA's including Islands	B	Coopers Green Park - Hall and Parking Design Plans	Approval from MoTI for parking on road right of way received. Application approved by Board of Variance (2016-Sep-30). Consulting with shishalh nation re archaeological review. Round 1 engagement activities completed November 2016-January 2017; check back with community in late Q1 before RFP released. Staff Report on April PCDC.	Carryforward	In Progress 25%
24	CS	650	Allen	\$3,000		Taxation	2016	Dec-16		All EA's including Islands	B, D, E, F	Suncoaster Trail Planning	Met with stakeholders in June and July. Created preliminary route options from Halfmoon Bay to Roberts Creek (Phase 2) Phase 3 to Langdale to follow. Follow up meeting to be scheduled for September. Engagement with shishlah Nation staff initiated. Draft engagement plan developed and on November PCD agenda. 2017 Carryforward. Public open houses held for Feb 27 and March 1. Route planning continues.	Carryforward	In Progress 25%
25	CS	650	Loveys	\$66,400	\$25,386	Capital Reserves	2015	Dec-16		All EA's including Islands	F	Granthams Hall Restoration Design and Engineering	Working with Community to support grants and fundraising initiatives. Architect selected and staff continue to work with community. Drawings of existing structure received. Site survey to be completed. Hazardous material testing complete. Received renovation options. Open house/option selection on September 22, 2016. Design option selected, waiting on grant updates.	Carryforward	In Progress 25%
26	IS	370	Walkey	\$75,000	\$0	Existing User Fees	2015	Dec-16		Regional	All	Zone 2 Reservoir Repairs	Some repairs have been completed by staff and are being monitored.	Carryforward	Started
27	IS	370	Walkey	\$45,000	\$19,303	User Fees	2016	Dec-16		A, B, D, E, F, F Islands and DoS	E and F	Well Protection Planning	Draft report reviewed with consultant.	Carryforward	In Progress 50%
28	CA	117	Nelson	\$10,000	\$0	Surplus	2015	Dec-16		All	Corporate	Consultant - Corporate Software Replacement	Presentation to the Board complete; use of remaining funds for service as required; anticipate funds to be carried over to 2016. To date, staff have been able to mitigate but it is anticipated this will be required for 2017.	Carryforward	In Progress 75%
29	CA	113	Perreault	\$412,000	\$112,000	Reserves / Grant	2016	Feb-17		All	Corporate	Asset Management / Maintenance Management System project	Total project \$412,000 - Cityworks portion of total \$285,111. First phase of Cityworks has been configured and is projected to go live-mid January 2017. Cityworks went live January 2017 and several modules and functionality related to Asset Management are still being developed. Tools, hardware, and consultant help is also being considered to assist in further assisting with maximizing the system.	Carryforward	In Progress 50%
30	IS	345	Hall	\$55,000	\$0	Taxation	2016	Mar-17		B, D, E, F including Islands	F Islands	Gambier Float Replacement	Awarded in March 2017.	Carryforward	In Progress 25%
31	IS	370	Crosby	\$150,000	\$4,455	TBD	2016	Apr-17		Regional	D, E, F, TOG, DOS	Regional Water Groundwater Investigation Stage 1	Field investigation of proposed test drilling sites to be conducted by consultant by March 27, 2017.	Carryforward	In Progress 25%

Apr-17

2017 BUDGET PROJECT STATUS REPORT

Line No.	Dept.	Function	Mgr.	Budget \$	Budget Expended (to date)	Funding Source	Budget Year	Proposed Completion Date	Actual Completion Date	Function Participants	Work Location	Description	Current Status	Category	% Complete
32	IS	381-394	Crosby	\$85,000	\$1,739	Operating Reserve	2016	Apr-17		All EA's including Islands	B	Square Bay Waste Water Treatment Plant [387] Replacement - Detailed Engineering Design	Tender re-scoped as a design/build project with a closing date of April 13, 2017. Submissions under review.	Carryforward	In Progress 25%
33	IS	370	Crosby	\$152,000	\$22,784	Capital Reserves / BC Hydro	2016	May-17		A, B, D, E, F, F Islands and DoS	All	Pump Station Energy Efficiency Upgrades	Tender closed January 27, 2017. Submissions under review. Staff Report with update on May ISC.	Carryforward	In Progress 25%
34	IS	350-353	Cooper	\$25,000	\$5,500	Surplus	2016	May-17		All	All	Organics Management Strategy	Contract awarded Dec 2016. Work has commenced.	Carryforward	Started
35	IS	365	Crosby	\$20,000	\$15,130	Capital Reserves	2016	Jun-17		A and SIGD	A	Pool Road Waterline Replacement	75% of line installed. Property access approvals 75% received. Awaiting property owner right-of-way approval in order to complete project.	Carryforward	In Progress 75%
36	IS	370	Crosby	\$200,000	\$69,441	Existing User Fees	2015	Jun-17		Regional	F	Soames Well Chlorination Project	90% of watermain construction completed. Awaiting drier weather to complete watermain work at the Soames Point Reservoir.	Carryforward	In Progress 50%
37	IS	310	Dykstra	\$5,000	\$0	Taxation	2017	Jun-17		All except Area A	Regional	Gas Line Lowering and Yard Grading at Mason Road Facility	Gas line lowering completed, data cable lowering and grading scheduled.	Integrated 5-Year Plan	In Progress 25%
38	IS	312	Dykstra	\$4,000	\$0	Capital Reserve	2017	Jun-17		All	Regional	Engine Diagnostic Testing Instrument	Instruments being evaluated by Fleet staff.	Mandatory / BC	In Progress 25%
39	IS	310	Dykstra	\$4,500	\$0	Taxation	2017	Aug-17		All except Area A	All Except Area A	Purchase VHF Radios for Buses (Expansion)	Quotes are being gathered and installation requirements assessed.	Strategic Plan	Started
40	IS	312	Dykstra	\$18,000	\$0	Capital Reserve	2017	Aug-17		All	Regional	Heavy Duty Hoist Refurbishment (Fleet)	Assessment underway by service provider.	Mandatory / BC	Started
41	IS	370	Crosby	\$4,853,915	\$351,985	Debt / DCCs	2016	Sep-17		Regional	D	Chapman Lake Supply Expansion - Construction, Engineering, Environmental Assessment	Comments received from Sechelt First Nation regarding Chapman Lake EA Report. Awaiting comments back from BC Parks and FLNRO. Staff Report on April ISC.	Carryforward	In Progress 50%
42	IS	370	Crosby	\$16,700	\$0	User Fees	2016	Sep-17		A, B, D, E, F, F Islands and DoS	All	Universal Metering Phase 3 (Sechelt) - Public Engagement and Communications	Development of community and outreach strategy.	Carryforward	Not Started
43	IS	312	Dykstra	\$20,000	\$0	Capital Reserve	2017	Sep-17		All	Regional	Rear Overhead Door on Fleet Wash Bay	Not started.	Other	Not Started
44	IS	370	Crosby	\$50,000	\$25,000	Existing User Fees	2015	Oct-17		Regional	All excluding B Islands and ToG	Universal Water Metering Phase 2 (Rural Areas) - Planning and Outreach	Campaign launched Dec 2015 and will continue until meter installation contract awarded and completed. Three Public Open Houses held to date.	Carryforward	In Progress 75%
45	CS	617	Robinson	\$10,000	\$0	Capital Reserve	2015	Dec-17		All excluding A	All excluding A	Gibsons and Area Community Centre (GACC) - Plant Room Ventilation Extension Scope	Scope of work developed by Engineer. 2017 Carryforward	Carryforward	In Progress 25%
46	IS	388	Walkey	\$20,000	\$3,898	Operating Reserve	2014	Dec-17		F	F	Langdale Waste Water Treatment Plant - Connection to Camp Elphinstone (YMCA) System	A trial has begun supplying Langdale WWTP effluent to YMCAWWTP. Staff report to come forward in Q3 2017.	Carryforward	In Progress 25%
47	IS	365	Walkey	\$15,000	\$0	Operating Reserve	2016	Dec-17		A and SIGD	A	Water Rate Study	Implementation plan underway. Project to be carried over to 2017	Carryforward	Started
48	IS	366	Walkey	\$15,000	\$0	Operating Reserve	2016	Dec-17		A	A	Water Rate Study	Implementation plan underway with RFP. Project to be carried over to 2017.	Carryforward	Started
49	IS	370	Crosby	\$5,545,000	\$1,156,485	Grant / Capital Reserves	2016	Dec-17		A, B, D, E, F, F Islands and DoS	A, B, D, E, F	Universal Metering Phase 2 - Rural Areas	Meter installations are ongoing in Halfmoon Bay, Roberts Creek and Elphinstone areas. Project is approximately 60% complete (2800 meters installed).	Carryforward	Started
50	IS	370	Walkey	\$60,000	\$46,013	Capital Reserves / BC Hydro	2016			A, B, D, E, F and DoS	DoS	Chapman WTP Energy Conservation Project		Carryforward	Started

Line No.	Dept.	Function	Mgr.	Budget \$	Budget Expended (to date)	Funding Source	Budget Year	Proposed Completion Date	Actual Completion Date	Function Participants	Work Location	Description	Current Status	Category	% Complete
51	CA	506 / 510	Perreault	\$80,000	\$0	Reserves / SS	2017			All	All	Ortho-Photo Acquisition		Integrated 5-Year Plan	Not Started
52	PD	210	Michael	\$6,000	\$0	Taxation	2017			E, F and ToG	E, F and ToG	Turn-out Gear Replacement		Mandatory / BC	Not Started
53	PD	210	Michael / Robinson	\$15,000	\$0	Taxation	2017			E, F and ToG	E, F and ToG	Preventative Maintenance Plan and Implementation	Manager approved work ticket to initiate Preventative Maintenance Plan. PM has been started.	Mandatory / BC	Started
54	PD	210 / 650	Michael / Robinson	\$150,000	\$0	Capital Reserves	2017			A, B, D, E, F and ToG	E	Frank West Hall / Cliff Mahlman Fire Station Roof Replacement	Started to develop project brief. Will get quote for contractor to develop project scope in coming weeks.	Mandatory / BC	Started
55	PD	212	Loveys / Robinson	\$15,000	\$0	Taxation	2017			D	D	Preventative Maintenance Plan and Implementation	Not started. Waiting on manager approval.	Mandatory / BC	Not Started
56	PD	216	Loveys / Robinson	\$15,000	\$0	Taxation	2017			B	B	Preventative Maintenance Plan and Implementation	Not started. Waiting on manager approval.	Mandatory / BC	Not Started
57	PD	218	Loveys / Robinson	\$5,000	\$0	Taxation	2017			A	A	Preventative Maintenance Plan and Implementation	Not started. Waiting on manager approval.	Mandatory / BC	Not Started
58	CA	290	Legault	\$2,000	\$0	Operating Reserve	2017			B, D, E, F and SIGD	B, D, E, F and SIGD	Training - safety, legal framework, liability and public education		Strategic Plan	Not Started
59	IS	135	Loveys	\$35,000	\$0	CARIP / SS	2017			All	Regional	Corporate Energy Management Program		Strategic Plan	Not Started
60	IS	352	Cooper	\$23,000	\$0	Operating Reserve	2017			All	Regional	Sechelt Landfill Design and Operations Plan Update		Mandatory / BC	Not Started
61	IS	350	Cooper	\$10,000	\$0	Eco-Fee	2017			All	Regional	Solid Waste Management Plan (SWMP) 5-Year Effectiveness Review		Mandatory / BC	Not Started
62	IS	351/352	Cooper	\$50,000	\$0	Operating Reserve	2017			All	Regional	Sechelt Landfill and Pender Harbour Transfer Station Environmental Monitoring Program Upgrades		Mandatory / BC	Not Started
63	IS	352	Cooper	\$30,000	\$0	Operating Reserve	2017			All	Regional	Sechelt Landfill Battery Replacement		Mandatory / BC	Not Started
64	IS	350	Cooper	\$5,000	\$0	Eco-Fee	2017			All	Regional	Waste Reduction Initiatives Program		Low Cost / High Value	Not Started
65	IS	350	Cooper	\$5,500	\$0	Taxation	2017			All	Regional	2017 Wildsafe BC Program	Wildsafe BC Program Starts in May.	Low Cost / High Value	Not Started
66	IS	378	Walkey	\$50,000	\$0	User Fees	2017			A, B, D, E, F and DoS	Regional	Chapman Water Treatment Plant Chlorination System Upgrade - Feasibility Study		Other	Not Started
67	PD	313	Robinson	\$10,000	\$0	MFA	2017			All	Regional	Building Maintenance Workshop Development	Project brief almost complete.	Mandatory / BC	Started
68	PD	345	Hall	\$379,300	\$0	Taxation / Reserves / Grant	2017			B, D, E, F and Islands	B, D, E, F and Islands	Ports Repairs	Scoping work underway.	Mandatory / BC	Not Started
69	PD	504	Allen	\$75,000	\$0	Reserves	2017			A-F	B-F	Zoning Bylaw 310 re-write	Staff are preparing a project brief and background research for scope work for RFP	Strategic Plan	In Progress 25%
70	PD	616-621	Robinson	\$19,150	\$0	Taxation	2017			B, D, E, F (except F Islands)	ToG	Fall Protection Audit and Hazardous Materials Audit for Recreation Facilities	Not Started.	Mandatory / BC	Not Started
71	PD	650	Robinson	\$25,000	\$0	Taxation	2017			A, B, D, E, F	A-F including Islands	Parks Bridge Engineering Assessments / Capital Plans	Not Started.	Mandatory / BC	Not Started
72	PD	650	Robinson	\$6,000	\$0	Taxation	2017			A, B, D, E, F	A-F including Islands	Hazard Tree Assessment Plan / Phase 1 Assessment	Started draft plan and some progress on internal assessments, scopes of work.	Mandatory / BC	Started

Line No.	Dept.	Function	Mgr.	Budget \$	Budget Expended (to date)	Funding Source	Budget Year	Proposed Completion Date	Actual Completion Date	Function Participants	Work Location	Description	Current Status	Category	% Complete
73	PD	650	Robinson	\$25,000	\$0	Taxation	2017			A, B, D, E, F	A-F including Islands	Parks Bridge Capital Maintenance	Not Started.	Mandatory / BC	Not Started
74	PD	650	Robinson	\$4,000	\$0	Taxation	2017			A, B, D, E, F	F	Eric Cardinal Hall Hot Water Tank Replacement	Not Started.	Mandatory / BC	Not Started
75	PD	650	Robinson	\$3,300	\$0	Reserves	2017			A, B, D, E, F	A-F including Islands	Purchase Small Riding Mower	Not Started	Low Cost / High Value	Not Started
76	CA	112 / 520	Legault / Preston	\$50,000	\$0	Reserves	2017			Regional	Regional	Scan / Transfer Building Permit Microfiche to Portable Document Format (PDF) (3 year project)		Other	Not Started
77	CA	114	Perreault	\$75,000	\$0	Reserves / SS	2017			All	Regional	SCRD Corporate Space and Site Planning (including Field Road, Mason Works Yard and South Pender Water Office)		Mandatory / BC	Not Started
78	CA	640	Perreault	\$125,000	\$0	Reserves / Loan	2017			E, F and ToG	E, F and ToG	HVAC Unit Replacement (controls) - 8 units (Gibsons and District Public Library)		Mandatory / BC	Not Started
79	CA	640	Perreault	\$30,000	\$0	Taxation	2017			E, F and ToG	E, F and ToG	Preventative Maintenance (Gibsons and District Public Library)		Mandatory / BC	Not Started
80	PD	313	Robinson	\$53,000	\$0	MFA	2017			All	Regional	Facility Maintenance vehicle replacement	Not Started.	Mandatory / BC	Not Started
81	PD	625	Cole	\$10,000	\$0	Reserve	2017			A	A	Acoustic Remediation - Sound Absorption Panels / Acoustics		Other	Not Started
82	CA	114	Robinson / Perreault	\$10,000	\$0	Support Services	2017			All	Regional	Fire Code Violation Improvements	Not Started.	Mandatory / BC	Not Started

Line No.	Dept.	Function	Mgr.	Budget \$		Funding Source	Budget Year	Proposed Completion Date	Actual Completion Date	Function Participants	Work Location	Description	Current Status	Category	% Complete
1	IS	366	Crosby	\$30,000		Capital Reserves	2016	Nov-16	Dec-16	A	A	Air Release Automation System	Project Completed.	Carryforward	Completed
2	IS	352	Cooper	\$5,000		Tipping	2017	Mar-17	Mar-17	All	Regional	Sechelt Landfill Annual Report	Report has been completed and submitted to MoE Mar 30, 2017.	Mandatory / BC	Completed
3	CA	640	Perreault	\$30,000		Short Term Capital Financing	2016	Sep-16	Mar-17	E, F and ToG	ToG	Gibsons and District Public Library Lighting Replacement and retrofit	Scope of work developed by Engineer Complete. Project should be completed in 2016. Developing RFP with Engineer and Purchasing with target to go out in June. Project scheduled to co-incide with Library closure in August. RFP closed and to be awarded in July. Project scheduled to be complete in October. Project delayed to November due to backorder of supplies by contractor and contractors currently working on addressing the issues. Project has started and target completion by year end 2016. Project was completed in March 2017.	Carryforward	Completed
4	IS	345	Dykstra / Hall	\$9,000		Operating Reserve	2016	Dec-16		B, D, E, F including Islands	B, D, E, F including Islands	Dock Engineering Inspections	Completed.	Carryforward	Completed
5	IS	370	Walkey	\$80,000		Short Term Capital Financing	2016	Dec-16		A, B, D, E, F, F Islands and DoS	All	Vehicle Replacements Units #444 and #448	Vehicles received and in use	Carryforward	Completed

2017 BUDGET PROJECT STATUS REPORT

Line No.	Dept.	Function	Mgr.	Budget \$	Budget Expended (to date)	Funding Source	Budget Year	Proposed Completion Date	Actual Completion Date	Function Participants	Work Location	Description	Current Status	Category	% Complete
6	IS	310	Dykstra	\$10,000		Taxation / User Fees	2015	Dec-16		All except Area A	All Except A and Islands	Implement Transit Marketing Initiatives	May: Trip Planner launched. June: Participation in GradPASS for Gr. 12 Students completed. July: Day Pass announcement in Coast Current. Oct: Night Light promotion and giveaway completed. Dec: Holiday service communication.	Carryforward	Completed
7	IS	370	Crosby	\$20,000		User Fees	2012	Dec-16		All	All	Micro-Hydro Demonstration Project	Micro-hydro Feasibility Study and pre-design completed in 2015 for the Selma Park PRV micro-hydro project, which has been added to the SEMP as a potential 2018 project. Budget proposal to come forward in 2018.	Carryforward	Completed
8	CA	113	Perreault	\$1,362,352		Reserves / Grant	2016	Feb-17		All	Corporate	Corporate Software Project (Tempest and Agresso)	Tempest is 90% complete. Agresso is 100% complete from a project implementation perspective. Go live occurred on Jan 1st, 2017. Budget for Agresso was amended to add \$50K to Budget in early November. Unit 4 (Agresso) went live January 1, 2017 and project close occurred in February 2017. Tempest project close April 2017.	Carryforward	Completed

Open Projects by Year	
Prior to 2015	8
2015	15
2016	22
2017	37
TOTAL	82

% Complete Summary		DEFINITION
Not Started	29	32.2% Work has not been started for project.
Started	12	13.3% Work is in preliminary stages.
In Progress 25%	17	18.9% Up to 25% progress
In Progress 50%	12	13.3% Up to 50% progress
In Progress 75%	12	13.3% Up to 75% progress
Completed	8	8.9% 100% Finished
Deferred	0	0.0% Project was deferred by motion.
Cancelled	0	0.0% The project listed as cancelled was determined as a) not required by Board or b) the project evolved into a new project and is referred to in status column (line number)
TOTAL	90	

Policy Codes Key
SP - Strategic Plan
WE - We Envision
ITSP - Integrated Transportation Study Plan
CRWP - Comprehensive Regional Water Plan
PRM - Parks and Rec Master Plan
SARP - Chapman Creek Watershed Source Assessment Response Plan
EVDF, HMBF, RCF, GF - Fire Departments (strategic plans)
PDTNP - Parks Division Trail Network Plan
TFP - Transit Future Plan
AAP - Agricultural Area Plan
AMP - Asset Management Plan
ZW/S - Zero Waste / Sustainability

SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

TO: Corporate and Administrative Service Committee – April 27, 2017

AUTHOR: Tina Perreault, General Manager, Corporate Services / Chief Financial Officer
Janette Loveys, Chief Administrative Officer

SUBJECT: 2017 BUDGET DEBRIEF

RECOMMENDATION(S)

THAT the report titled 2017 Budget Debrief be received;

AND THAT the recommended improvements be incorporated into the 2018-2022 Financial Planning Process as presented.

BACKGROUND

The Annual Budget is one of the key processes in ensuring the Board's Strategic Goals are met by allocating resources based on strategic objectives and addresses requests based on priorities.

Each year after the annual budget is concluded, a debrief is scheduled to discuss the current year's budget process, identifying where improvements or changes can be made for future years.

At the May 12, 2016 Regular Board meeting, motion #180/16 was passed with excerpt below:

Recommendation No. 3 *2016 Budget Debrief*

THAT the report titled "2016 Budget Debrief" be received;

AND THAT the recommended improvements be incorporated into the 2017-2021 Financial Planning Process and Manual as presented.

Recommendations for process improvements from the 2016 budget year were implemented in the 2017 process and worked well. There continues to be opportunities such as, further evolving public engagement and creating efficiencies with the process itself.

A copy of the 2016 Budget Debrief staff report is attached for reference (Attachment A).

DISCUSSION

One of the key objectives of the debrief is to discuss the budget process overall, review how the current process aligns with the Board's Strategic Plan, and incorporate any recommended

changes for the future years. During the 2017 budget process, both the Board and Staff identified some suggestions for improvements, which are outlined below.

Year-end Surplus/Deficits

One of the more significant changes from 2016 was the process for year-end surplus / deficits for Sunshine Coast Regional District (SCRD) services. This year, staff presented a universal and comprehensive report outlining the use of surplus funds which aligned with the Financial Sustainability Policy and mitigation strategy for those functions with material deficits.

Recommended Process Improvement:

This process worked well and recommended to continue for 2017 year-end and 2018-2022 Financial Plan. Opportunity for improvement related to this process is to incorporate the respective reserve plans for each service. This is discussed later in the report relating to the development of capital plans.

Budget Meetings

For the 2017-2021 Financial Planning process, two Special Corporate and Administrative Services Committees were held December 1st and 2nd, 2016 for the purpose of pre-budget discussions. The first meeting focused on the SCRD's internal budget process, including an internal and external scan, preliminary financial overview, project carry-forward requests, past Board decisions, and other noteworthy items affecting the 2017-2020 Financial Plan. The second meeting focused on reviewing budget requests from Community Stakeholders and Partners such as Libraries, Museums, Chambers, tourism and cultural groups, and youth related program providers.

For Round 1 and 2 the meeting agendas were structured where SCRD related business was distinct from the Community Stakeholders and Partners which helped focus the discussion.

Recommended Process Improvement:

The two step budget meetings worked well for 2017 and the recommended process improvements are as follows:

1. For SCRD Related Functions:
 - a. Include any information relating to the annual review for the Support Services Policy as part of pre-budget package as reference.
2. For the Committee/Board:
 - a. Request to consider the legal / legislative authority for some areas where Grant-in-Aid funding is provided.
 - b. For community budget requests, provide the Committee with clear information about which functions are funding, who participates, and who votes.
 - c. Provide guidance to the Committee on handling of community-based budget requests – what, specifically, are we asking them to do in Round 1 (R1)? What

are their options? Where does this component best fit into the overall R1 process.

3. For Stakeholders and Community Partners:

- a. See item #2c - Any information the Board can provide to Stakeholders and Community Partners in advance of pre-budget or R1 will help groups be prepared when submitting requests.
- b. A community development workshop be organized for Stakeholder and Community Partners with the purposes of:
 - i. Helping the community better understand the Regional District model; and
 - ii. Assisting with the sharing of resources, knowledge and capacity building.

Budget Proposals

In an effort to align the 2016 Budget Process with the Board's strategic goals, the Senior Leadership Team (SLT) developed a set of criteria to assist with prioritizing the various proposals to provide a corporate perspective. The purpose was to ensure the various departments are working together to create better strategic alignment and corporate focus. The criteria was presented to the Board as follows:



Recommended Process Improvement:

For SCRD Related Functions

During 2017, 60 Budget Proposals were presented for consideration with 42 classified as **Mandatory**. Proposals relating to safety, imminent asset failure, and regulatory compliance were generally approved during R1 deliberations since there is little option to approve an item such as Ministry of Environment changes for landfill monitoring. Those linked to maintaining core operations or business continuity, like the Transit Expansion, were forwarded to Round 2 (R2) for further consideration as they typically involve setting service level standards.

When preliminary "Tax by Area" figures are presented at pre-budget or the start of R1, the overall figures are considerably lower than what could be reasonably expected.

Therefore, staff recommend that Mandatory Budget Proposals relating to safety, imminent asset failure, and regulatory compliance be incorporated into the R1 figures. Those Mandatory Budget Proposals relating to maintaining core operations or business continuity will still come to R1 as they relate to maintaining or setting service level standards.

The suggested process would be for the Committee / Board to review the draft project list during pre-budget deliberations. Staff will prepare different versions of the preliminary “Tax by Area” figures - one with and another without the mandatory projects included. This will provide the Board a more accurate representation of the starting point for taxation, the ability to provide strategic direction relating to the upcoming Financial Planning process, and generally a more realistic outlook on the upcoming budget figures.

For Stakeholders and Community Partners

It was recommend that a template be created and provided to Stakeholders and Community Partners to help guide them in providing the necessary information.

Financial Budget Reports

In 2017 the SCRD implemented a new Enterprise Resource Management (ERP) and Financial System-Unit 4 Business World (Agresso). The legacy financial system (Vadim) produced customized budgetary reports which have been used since 2001. The report contained narrative on the following: name and description of the service; authority / bylaw; main source of funding; taxation limits bylaw; staffing - general manager and budget manager; five-year historical budget values, participants with participation ratios of service; common tax-rates; detailed budget information with variance from a prior comparative (Attachment B).

Recommended Process Improvement:

A new version of the report is being developed for the 2018-2022 Financial Plan. It will include all the core information listed above, however, there will be modifications to the detailed budget information.

As part of the change in Financial System, the SCRD reformed its General Ledger structure to be more aligned with accounting standard / best practices. The revised report will align with the appending Schedules to the SCRD’s Financial Statements (Attachment C). Staff will bring forward an example of the report to a future Corporate and Administrative Services Committee for review, prior to pre-budget deliberations.

Capital Plans

Capital Plans are an integral part of long-term sustainable financial and asset management planning. Utilizing these plans also assists in establishing appropriate user rates and fees as well as service level standards.

Currently the SCRD does not have a consistent process to provide the Board with long-range capital plans, nor are they included in the Five Year Financial Plan in any detail. Only three functions within the SCRD have capital funds within their Base Budgets; Information Technology

[117], Regional Water [370], and just recently Community Recreation Facilities [615]. Budget Proposals for capital projects tend to focus on one year timelines and approval.

Some functions such as Regional Water [370], Ports [345], the Fire Departments [210, 212, 216 and 218], Community Recreation Facilities [615], and the Gibsons and District Public Library [640] have begun the process of developing long range plans as part of the ongoing asset management work. Twenty-year Capital Plans were presented to the Board in 2016 for the Community Recreation Facilities, Fire Departments and Regional Water the long-range plan is the Comprehensive Regional Water Plan (CRWP) which focuses on a 10-year time horizon. Staff continue to develop similar plans for other functions such as Information Technology, Parks, Ports, Fleet and Wastewater Plants.

Recommended Process Improvement:

A methodical and incremental approach will be required for the SCRD to begin incorporating capital plans into the Five-Year Financial Plan. The Plans also need to align with available funding and integrate with functional reserve plans. Staff recommended focusing on the functions listed above which have funds allocated in their Base Budget (Information Technology [117], Regional Water [370] and Community Recreation [615]) and functions with long-term capital plans already drafted (Fire Departments [210, 212, 216, 218] and Ports [345]).

Staff will continue work on drafting a process and template and bring it forward to a future Corporate and Administrative Services Committee for consideration. The process will include a procedure to incrementally implement these plans universally in a financially sustainable manner.

Other Items identified by the Board:

Public engagement opportunity related to BC Assessment to build an understanding of how assessments impact the Regional District module.

- Staff have added more information on the SCRD website related to property assessment and taxes (<http://www.scrd.ca/property-taxes>). Included are quick links and videos.
- Staff have invited BC Assessment to hold a special session on May 24, 2017 at 10:00 a.m. in the SCRD Boardroom for elected officials (including member municipalities) and senior staff.

STRATEGIC PLAN AND RELATED POLICIES

The five-year financial planning and budget process incorporates all major plans of the SCRD with the Strategic Plan being the key guiding document, along with the Integrated Five-Year Service Plan. The Board and staffs' Financial Sustainability Policy goals align in creating awareness of economic, social and environmental changes and responsiveness. Effectively refining the budget process over time shows commitment to the Strategic Plan Values of Collaboration, Equity, Environmental Leadership, Respect and Equality, and Transparency.

CONCLUSION

As the Annual Budget is one of the key processes in ensuring the Board's Strategic Goals are met by allocating resources based on strategic objectives and addresses requests based on priorities, refining the process provides transparency and clarity to staff and the community. This budget debrief provides information of our learning through the 2017 budget process and it is recommended that the suggested changes be approved in preparation for the 2018-2022 Financial Planning process. Items such as the development of the new Budget Reports, Long-range Capital Plans, and Stakeholder and Community Partner relationships.

Attachments:

1. April 28, 2016-CAS Staff Report- 2016 Budget De-Brief
2. Historical Budget Reports 5290B
3. Proposed Budget Reports

Reviewed by:			
Manager		Finance	X-T Perreault
GM		Legislative	
CAO	X-J Loveys	Other	

SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

TO: Corporate and Administrative Services Committee Meeting – April 28, 2016

AUTHOR: Janette Loveys, Chief Administrative Officer
Tina Perreault, Treasurer

SUBJECT: 2016 BUDGET DEBRIEF

RECOMMENDATION(S)

THAT the report titled “2016 Budget Debrief” be received;

AND THAT the recommended improvements be incorporated into the 2017-2021 Financial Planning Process and Manual as presented.

BACKGROUND

The Annual Budget is one of the key processes in ensuring the Board’s Strategic Goals are met by allocating resources based on strategic objectives and addresses requests based on priorities.

Each year after the annual budget process is concluded, a debrief is scheduled to discuss the current year’s budget process, identifying where improvements or changes can be made for the following year.

At the May 14, 2015 Regular Board meeting, motion #213/15 Recommendations 2-5 were passed, regarding the 2015 Budget process, excerpts below:

Recommendation No. 2 *2015 Budget Debrief*

THAT the Treasurer’s report titled “2015 Budget Debriefing” be received;

AND THAT staff report to the July 2015 Corporate and Administrative Services Committee with the dates for the next year’s Budget.

Recommendation No. 3 *2015 Budget Debrief*

THAT staff report to the July 2015 Corporate and Administrative Services Committee meeting regarding timing for delegations and community groups to attend budget meetings to present funding requests, ensuring that those that missed the first Round have an opportunity to present to the Board before Round 2;

AND THAT this staff report include revisions to structure and policy for the Rural Areas Grant-in-Aid process and options for an Economic Development funding process and policy.

Recommendation No. 4

2015 Budget Debrief

THAT staff report to the July 2015 Corporate and Administrative Services Committee meeting with how the following could be incorporated into future Budget Proposals:

- Asset Management Plan (AMP) – how a project may link to the AMP, providing life cycle, replacement plans, etc.
- Energy Savings – how base budget implications and use of any energy savings will be achieved in proposed projects.

Recommendation No. 5

2015 Budget Debrief

THAT the 2016 Pre-Budget / Work Plan Meeting be amended to remove Functions 135/136 Corporate and Regional Sustainability and 680 Dakota Ridge.

A copy of the 2015 Budget Debrief report and 2016 Budget Manual is also attached for reference.

DISCUSSION

One of the key objectives of the debrief is to discuss the budget process overall, review how the current process aligns with the Board's Strategic Plan, and incorporate any recommended changes for the following year. During the 2016 budget process, both the Board and Staff identified some suggestions for improvements, which are outlined below.

Pre-Budget

For the past 5 years, the pre-budget was comprised of a Work Plan meeting in the fall of each year to review functions that typically have a considerable number of Budget Proposals, establishing which projects are the priority, based on the Board's Strategic Goals, and defer any items if a department is over subscribed. Staff would also provide a series of reports preceding the budget deliberations to inform the Board on budget trends, known financial impacts and base budget inflationary requests.

This year, an additional Pre-Budget Special Corporate and Administrative Services Committee was held on January 22, 2016 which provided information for the upcoming budget, including assessment changes, Board decisions and other noteworthy items that affect the 2016-2020 Financial Plan. More importantly, the goal of the meeting was to accomplish 2 of the Board's strategic objectives, to update the current Financial Sustainability Policy and to adopt an integrated five-year service plan that incorporates all the Sunshine Coast Regional District's (SCRD's) major plans. Both of these objectives were met.

Budget Proposals

In an effort to align the 2016 Budget Process with the Board's strategic goals, the Senior Leadership Team (SLT) developed a set of criteria to assist with prioritizing the various proposals to provide a corporate perspective. The purpose was to ensure the various departments are working together to create better strategic alignment. The criteria was presented to the Board as follows:



Staff recommend that Round One reports which only address the transferring surplus to reserves, be eliminated. The alternative is to provide a universal report, similar to the carry-forward projects, which addresses all the surpluses at one time. The options are outlined within the Financial Sustainability Policy, so this process is somewhat redundant and will improve efficiency by less reports coming forward. Functions with material deficits will still come to the Board for approval on funding mitigation.

Administration will be reviewing the overall Budget Proposal template to eliminate any additional redundancies. The final version will be incorporated in the Budget Manual and presented in 2017.

Internal Business Process Considerations

In addition to prioritizing the Budget Proposals, the SLT also considered significant plans/or business processes that are underway and will help future Financial Plan development. They are as follows:

- The corporate software projects - new land management system (Tempest); new ERP-financial system (Agresso/Unit 4); new Enterprise Asset Management system (tbd); Landfill software upgrade (Pacweigh); and continuation of the Electronic Document Management System (EDRMS) implementation.

- The SCRD's Asset Management Program is still under development. This step is critical to informing the long range capital plans and forecasting budgets and the requirements for ongoing facility maintenance budgets appropriately.
- Staff have identified a need and gap in the regular and preventative maintenance of the SCRD facilities.
- Develop service/business plans for various functions of the SCRD to better align service levels with budgets.
- Service review/audit for the Dakota Ridge and the Cemeteries services.
- Review of the Gas Tax funding as it relates to bicycle and walking paths.

Public Participation Program

The Board has identified that more public engagement is required as part of our Budget process. Administration has outlined the following:

- Develop further public education opportunities for regional services.
- Explore innovative ways to inform and engage residents.
- Develop a customer satisfaction tool.
- Evolve the budget consultation process.

In May 2016, the SCRD will be hosting a series of Community Dialogues with the focus on generating a better awareness of “who we are and what we do” at the SCRD. These will be held in both the rural and member municipal areas.

Items identified by the Board:

1. Budget Proposal rating system- that the current rating system be reviewed (see pg. 24 of the Budget Manual).
2. Budget Proposals for Vehicles - when a Budget Proposal for vehicle replacement is presented, that staff include information on the existing vehicle, such as number of kilometers, age, condition, etc.

Administration will work to incorporate these into the revised Budget Manual and Budget Proposal template for 2017.

STRATEGIC PLAN AND RELATED POLICIES

The budget process incorporates all plans of the SCRD with the Strategic Plan being the key guiding document, along with the newly adopted Integrated Five-Year Service Plan.

CONCLUSION

In summary, it is recommended that the 2017 Budget Manual be amended to reflect any of the suggested and approved changes in preparation for the 2017-2021 Financial Planning process.

Reviewed by:			
Manager		Finance	X-TP
GM		Legislative	
CAO	X-JL	Other	



General Manager	Janette Loveys	Employees	Yes
Established	1996	Manager	Chief Rob Michael
Authority	SCRD Bylaw 1027	Location	North Road and Frank West Firehalls
Source of Funding	Taxation	Amendments	Amendment bylaw 1027.7 adopted on Januray 8, 2015
Description	Provides Fire Protection and Public Safety services in the Town of Gibsons and to portions of Electoral Areas E and F. Two fire halls exist. The Main Hall is on North Road Gibsons and the second hall is located beside Cedar Grove School. Staffing includes the Chief, support staff and the Fire Prevention Officer (shared with 911 function). A Commission also exists. Volunteers are an important asset to this service.		
Notes for 2017	Gibsons/West Howe Sound Fire Protection Service Amendment Bylaw 1027.7 to increase the maximum annual amount that may be requisitioned for the cost of the Service was adopted by the Board on January 8, 2015.		

Requisitions	2013 Budget Values	2014 Budget Values	2015 Budget Values	2016 Budget Values	2017 Budget Values	Change from 2016		Participation Ratios
						as \$	as %	
Electoral Area								
Elphinstone	192,855	221,415	232,040	250,662	278,329	27,667	11.00%	29.84%
West Howe Sound	135,378	151,834	166,426	177,455	194,906	17,451	9.80%	20.90%
Member Municipality								
Town of Gibsons	322,748	376,637	410,293	429,445	459,532	30,087	7.00%	49.27%
Net Taxes Levied	650,981	749,886	808,759	857,562	932,767	75,205	8.77%	100.01%
Limit by law	872,000	872,000	1,112,284	1,166,283	1,508,623			
Funding Remaining	-221,019	-122,114	-303,525	-308,721	-575,856			
Tax Rate \$ / 100,000								
Property Tax Class								
RESIDENTIAL [01]	30.36	35.29	37.32	37.72	32.04			
BUSINESS/OTHER [06]	75.90	88.23	93.30	94.30	80.10			
MAJOR INDUSTRY [04]	103.22	119.99	126.89	128.25	108.94			

Financial Plan



From Category: 210 To Category: 210
 Account Code: ??-?-???-??? To : ??-?-???-???

Variance : 2016 Amended Budget
 2017 Budget Values

Tax Requisition Object : 15

Account Code	Account Description	2012 Actual Amount	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2016 Amended Budget	Variance \$	%	2017 Budget Values
General Revenue Fund -SCRD										
Revenues										
Gibsons & District Fire Protection										
01-1-210-006	Gil fed govt agencies	371	0	0	0	0	0	0	0.0	0
01-1-210-008	Gil prov govt agencies	0	0	334	115	110	0	0	0.0	0
01-1-210-009	Gil local govt	0	362	0	0	0	0	0	0.0	0
01-1-210-015	Property tax requisition	565,785	650,981	749,885	808,760	857,562	857,562	-75,205	8.8	932,767
01-1-210-016	Grant prov govt conditional	0	0	0	2,000	0	0	0	0.0	0
01-1-210-021	Cond tsfrs other	0	0	0	1,681	0	0	0	0.0	0
01-1-210-120	Interest on investments	3,854	3,196	8,935	8,809	10,257	0	0	0.0	0
01-1-210-125	Donations	0	0	0	6,028	3,096	0	0	0.0	0
01-1-210-128	Other revenue	0	0	0	0	0	0	0	0.0	0
01-1-210-133	Recoveries other organizations	750	0	0	1,385	630	0	0	0.0	0
01-1-210-137	Recovery scrd functions	0	0	0	6,923	0	0	0	0.0	0
01-1-210-144	Transfer from operating reserve	0	9,631	0	9,500	13,293	23,000	13,293	-57.8	9,707
01-1-210-145	Transfer from reserve	0	0	0	0	0	0	0	0.0	0
01-1-210-150	Surplus prior year	0	0	0	0	0	0	0	0.0	0
01-1-210-151	Surplus appropriated	796	0	0	0	0	0	0	0.0	0
Total Revenues		571,556	664,170	759,154	845,201	884,948	880,562	61,912	7.0	942,474
01-2-210-200	Administrative services	44,946	46,982	56,363	60,921	79,209	79,209	6,189	7.8	85,398
01-2-210-220	Salaries & wages	201,001	216,603	209,361	225,520	255,565	267,222	8,303	3.1	275,525
01-2-210-222	Directors remuneration	1,596	694	356	0	0	1,557	23	1.5	1,580
01-2-210-225	Benefits	46,803	50,267	50,725	51,741	69,620	75,830	2,514	3.3	78,344
01-2-210-227	Wcb - gibsons & district fire protec	4,626	4,219	6,117	8,492	9,342	11,133	1,054	9.5	12,187
01-2-210-228	Honorarium	39,220	78,885	100,775	103,200	98,915	95,414	0	0.0	95,414
01-2-210-235	Training & development	5,139	10,113	15,495	24,335	26,971	40,000	0	0.0	40,000
01-2-210-236	Safety training	343	0	0	0	0	0	0	0.0	0
01-2-210-257	Clothing/laundrying	6,455	3,454	7,307	7,032	6,992	7,300	6,000	82.2	13,300
01-2-210-260	Conferences/seminars	1,892	2,183	1,779	1,471	1,880	2,115	0	0.0	2,115
01-2-210-262	Contracts operating	7,777	7,266	7,392	8,497	-946	8,120	-8,120	-100.0	0
01-2-210-266	Deliveries/transportation	469	402	289	148	0	624	0	0.0	624
01-2-210-269	First aid supplies	278	1,240	520	154	2,809	1,040	0	0.0	1,040
01-2-210-275	Licenses/permits	1,172	1,533	972	1,954	1,660	1,680	0	0.0	1,680
01-2-210-281	Materials & supplies	41	0	0	33	36	0	0	0.0	0
01-2-210-293	Office expenses	1,818	2,179	2,220	2,534	3,565	2,611	2,120	81.2	4,731
01-2-210-299	Program supplies	3,516	2,767	3,520	3,964	805	3,500	-1,000	-28.6	2,500
01-2-210-314	Telephone & alarm lines	9,451	10,858	9,773	9,920	9,534	10,144	0	0.0	10,144
01-2-210-320	Travel	4,292	4,076	4,094	7,559	5,578	4,250	2,000	47.1	6,250
01-2-210-323	Travel - vehicle km	0	0	0	198	177	0	0	0.0	0
01-2-210-335	Advertising	363	597	362	1,597	664	520	0	0.0	520

Financial Plan



From Category: 210 To Category: 210
 Account Code: ??-?-???-??? To : ??-?-???-???

Variance : 2016 Amended Budget
 2017 Budget Values

Tax Requisition Object : 15

Account Code	Account Description	2012 Actual Amount	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2016 Amended Budget	Variance \$	%	2017 Budget Values
01-2-210-338	Dues & subscriptions	2,124	1,550	2,030	1,586	1,423	1,873	0	0.0	1,873
01-2-210-357	Volunteer appreciation	19,155	19,155	19,155	19,155	19,155	19,155	0	0.0	19,155
01-2-210-372	Insurance property	2,408	2,524	2,657	2,681	2,697	2,600	0	0.0	2,600
01-2-210-375	Insurance - volunteers	4,189	4,259	4,400	4,510	4,540	4,850	0	0.0	4,850
01-2-210-381	Legal fees	792	0	0	0	0	0	0	0.0	0
01-2-210-387	Other prof fees	0	0	0	2,500	0	0	0	0.0	0
01-2-210-400	Contracted svcs bldg/land mtce	0	0	0	0	0	0	0	0.0	0
01-2-210-401	Hydrants	4,860	4,860	4,860	5,100	5,200	5,068	0	0.0	5,068
01-2-210-403	Bldg repairs & mtce	3,810	3,658	5,360	3,981	17,831	27,600	1,707	6.2	29,307
01-2-210-406	Heat	3,531	3,399	4,184	2,978	2,641	3,700	0	0.0	3,700
01-2-210-409	Hydro	9,315	10,166	9,453	9,972	9,723	10,242	358	3.5	10,600
01-2-210-412	Janitorial	0	0	0	99	0	0	0	0.0	0
01-2-210-418	Refuse collection	336	387	422	415	381	425	0	0.0	425
01-2-210-425	Property taxes	0	0	0	0	0	0	0	0.0	0
01-2-210-427	Sewage disposal	83	85	85	0	0	274	0	0.0	274
01-2-210-430	Water	283	74	493	688	888	400	0	0.0	400
01-2-210-444	Rental/leases mach/equip	1,666	1,570	1,772	1,767	662	2,913	0	0.0	2,913
01-2-210-447	Repairs/mtce - mach/equip	0	0	227	7,939	388	0	0	0.0	0
01-2-210-450	Small tools/equip	5,028	5,037	5,178	4,483	6,338	5,000	0	0.0	5,000
01-2-210-455	Rental/leases vehicle	0	0	0	0	0	0	0	0.0	0
01-2-210-458	Fuel/ lubricants vehicle	7,779	8,516	9,397	8,328	8,718	9,850	0	0.0	9,850
01-2-210-461	Insurance/licence - vehicle	10,963	8,717	8,685	6,968	8,378	10,364	0	0.0	10,364
01-2-210-464	Repairs & mtce - vehicle	3,941	14,033	2,868	4,424	13,692	5,500	5,000	90.9	10,500
01-2-210-466	Fire truck equipment	8,012	5,316	3,217	10,658	2,582	7,000	0	0.0	7,000
01-2-210-480	Transfer to capital	0	0	800	-9,286	0	0	36,000	0.0	36,000
01-2-210-485	Transfer to reserves	81,313	100,501	145,000	192,408	172,078	125,000	0	0.0	125,000
01-2-210-486	Transfer reserve interest earned	3,854	3,196	8,935	8,809	10,257	0	0	0.0	0
01-2-210-492	Transfer to operating reserves	15,000	18,000	16,080	0	0	0	0	0.0	0
01-2-210-495	Transfer to other functions	0	-9	0	9,286	0	0	0	0.0	0
01-2-210-502	Debt issue expense	0	0	0	0	0	0	0	0.0	0
01-2-210-505	Debt charges-principal	0	0	0	0	0	0	0	0.0	0
01-2-210-506	Debt charges-interest	0	0	0	0	0	0	0	0.0	0
01-2-210-510	Capital lease interest	-2,632	1,867	1,934	1,296	783	792	-479	-60.5	313
01-2-210-511	Capital lease principal	4,549	17,992	24,545	25,183	23,518	25,687	243	0.9	25,930
01-2-210-519	Appropriated surplus	0	0	0	0	0	0	0	0.0	0
01-2-210-520	Uncollectible debt	0	0	0	0	0	0	0	0.0	0
01-2-210-550	Deficit prior year	0	0	0	0	0	0	0	0.0	0
01-2-210-570	Amortization expense	95,054	116,036	102,816	92,948	93,558	116,036	0	0.0	116,036
01-2-210-572	Transfer to unfunded amortization	-95,054	-116,036	-102,816	-92,948	-93,558	-116,036	0	0.0	-116,036
01-2-210-580	Loss/gain on disposal of assets	0	-15,000	0	22,577	0	0	0	0.0	0
01-2-210-581	Transfer to/from unfunded loss	0	0	0	-22,577	0	0	0	0.0	0
Total Expenditures		571,557	664,171	759,157	845,198	884,949	880,562	61,912	7.0	942,474



Financial Plan

From Category: 210 To Category: 210
 Account Code: ??-?-???-??? To : ??-?-???-???

Variance : 2016 Amended Budget
 2017 Budget Values

Tax Requisition Object : 15

Account Code	Account Description	2012 Actual Amount	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2016 Amended Budget	Variance \$	%	2017 Budget Values
01-5-210-021	Conditional grant - bc hydro	0	0	0	0	0	0	0	0.0	0
01-5-210-139	Sale of assets	0	0	0	0	0	0	0	0.0	0
01-5-210-142	Debt proceeds	117,204	8,686	0	0	0	300,000	-40,000	13.3	340,000
01-5-210-145	Transfer from reserve	279,060	9,058	38,122	47,549	24,211	532,310	-6,690	1.3	539,000
01-5-210-148	Transfer fr operating fund	0	0	800	-9,286	0	0	-36,000	0.0	36,000
01-5-210-151	Appropriated capital revenue	21,203	0	0	0	0	0	0	0.0	0
Total Capital Revenues		417,467	17,744	38,922	38,263	24,211	832,310	82,690	9.9	915,000
01-6-210-470	Land & improvements	6,452	0	0	0	0	0	0	0.0	0
01-6-210-471	Building	14,752	0	0	0	0	0	75,000	0.0	75,000
01-6-210-473	Computer software	0	0	0	0	0	0	0	0.0	0
01-6-210-475	Machinery & equipment	0	0	30,968	35,572	24,211	32,310	-32,310	-100.0	0
01-6-210-476	Office equipment & furniture	0	0	0	0	0	0	0	0.0	0
01-6-210-477	Minor capital	0	9,058	7,954	2,690	0	0	0	0.0	0
01-6-210-478	Vehicles	396,264	8,686	0	0	0	800,000	40,000	5.0	840,000
01-6-210-479	Capital lease residual payout	0	0	0	0	0	0	0	0.0	0
Total Capital Expenditures		417,468	17,744	38,922	38,262	24,211	832,310	82,690	9.9	915,000
Gibsons & District Fire Protection Surplus/Deficit		-2	-1	-3	4	-1	0	0	0.0	0

Sunshine Coast Regional District

General Revenue Fund - Protective Services

Summary Statement of Revenue, Expenses and Transfers

Schedule 5

For the Years Ended December 31, 2016 and 2015

	Gibsons and District Fire Protection	Roberts Creek Fire Protection	Halfmoon Bay Fire Protection	Egmont Fire Department
Revenue				
Grants in lieu of taxes	\$ 110	\$ -	\$ -	\$ -
Tax requisitions	857,562	403,927	357,200	104,149
Government transfers	-	-	-	-
User fees and service charges	-	25	-	-
Investment income	10,257	8,866	1,794	976
Other revenue	3,726	-	-	1,422
Total Revenue	871,655	412,818	358,994	106,547
Expenses				
Administration	79,209	40,682	37,810	12,816
Wages and benefits	334,527	75,219	75,293	682
Operating	264,575	139,261	168,490	49,963
Debt charges - interest	783	-	18	4,880
Internal recoveries	-	-	-	-
Amortization of tangible capital assets	93,558	50,176	62,698	25,523
Loss on disposal of tangible capital assets	-	-	-	-
Total Expenses	772,652	305,338	344,309	93,864
Annual Operating Surplus (Deficit)	99,003	107,480	14,685	12,683
Add: Proceeds from long term debt	-	-	-	-
Less: Debt principle repayment	(23,518)	-	(8,473)	(4,780)
Less: Acquisition of tangible capital assets	(24,211)	(11,877)	-	-
Increase (Decrease) in Financial Equity	51,274	95,603	6,212	7,903
Transfer (to)/from reserves	(144,832)	(145,779)	(68,910)	(33,426)
Transfer (to)/from unfunded amortization	93,558	50,176	62,698	25,523
Transfer (to)/from unfunded loss on asset	-	-	-	-
Transfer (to)/from other funds	-	-	-	-
Interfund transfers	-	-	-	-
Surplus/(deficit) from prior year	-	-	-	-
Total Surplus (Deficit) for the year	\$ -	\$ -	\$ -	\$ -

Smoke Control	Bylaw Enforcement	Emergency Telephone - 911	Sunshine Coast Emergency Planning	Animal Control	Actual 2016	Budget 2016	Actual 2015
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110	\$ -	\$ 115
-	137,559	389,321	261,905	79,382	2,591,005	2,591,005	2,552,041
-	-	-	-	-	-	-	6,681
-	2,265	-	-	34,535	36,825	23,911	21,988
212	484	5,902	536	1,615	30,642	-	28,358
-	-	22,214	4,000	-	31,362	-	64,955
212	140,308	417,437	266,441	115,532	2,689,944	2,614,916	2,674,138
227	24,194	36,968	70,626	18,379	320,911	320,911	270,253
596	78,700	35,477	93,923	66,798	761,215	802,601	760,875
-	15,474	224,821	71,067	18,259	951,910	1,109,551	966,870
-	-	32,053	-	-	37,734	37,744	38,873
-	-	-	-	-	-	-	(6,923)
-	9,562	73,901	20,448	8,135	344,001	338,054	343,966
-	-	-	-	-	-	-	22,576
823	127,930	403,220	256,064	111,571	2,415,771	2,608,861	2,396,490
(611)	12,378	14,217	10,377	3,961	274,173	6,055	277,648
-	-	-	-	-	-	28,245	-
-	-	(75,803)	-	-	(112,574)	(92,906)	(151,943)
-	-	13,391	-	-	(22,697)	(342,555)	(199,206)
(611)	12,378	(48,195)	10,377	3,961	138,902	(401,161)	(73,501)
611	(2,818)	(25,706)	(30,825)	(12,057)	(463,742)	58,344	(266,872)
-	9,562	73,901	20,448	8,135	344,001	338,054	343,966
-	-	-	-	-	-	-	22,576
-	(19,219)	-	-	-	(19,219)	-	(19,219)
-	97	-	-	(14)	83	2,500	(29,094)
-	-	-	-	2,263	2,263	2,263	(14,031)
\$ -	\$ -	\$ -	\$ -	\$ 2,288	\$ 2,288	\$ -	\$ 2,263

SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

TO: Corporate and Administrative Services Committee – April 27, 2017

AUTHOR: Brad Wing, Financial Analyst

SUBJECT: GAS TAX COMMUNITY WORKS FUNDING

RECOMMENDATION(S)

THAT the report titled Gas Tax Community Work Funding be received for information;

AND THAT 2016 Census population data be used as the basis for allocating Gas Tax funding by Electoral Area for funds received after January 1, 2017.

BACKGROUND

The purpose of this financial report is to provide the Committee with an update on the current status of Gas Tax Community Works Funding including budgeted project commitments, year to date spending and uncommitted funds available to be spent on eligible projects.

Since 2005, \$5,973,040 has been received from the Federal Gas Tax Fund under the 2005-2015 Community Works Fund Agreement and the renewed 2014-2024 Community Works Fund Agreement. Funding is based on Regional District population and payments are advanced on a semi-annual basis with funds allocated to the five rural areas per the following resolution adopted at the March 14, 2013 Board meeting:

108/13 **Recommendation No. 3** Gas Tax (Community Works Fund)

AND THAT 2011 Census population data be used as the basis for allocating Gas Tax funding by Electoral Area for funds received after January 1, 2012.

DISCUSSION

Funding Allocation

Community Works Funds are allocated to all local governments in British Columbia based on a per capita funding formula with a funding floor. Consistent with this method, funding received since inception of the Fund has been allocated to each of the five electoral areas based on the most current census data.

2016 Census population data was released on February 8, 2017. As such, staff have included a recommendation for the Committee's consideration that funding received after January 1, 2017 be allocated based on the new data. A comparison of 2011 and 2016 Census population data and the corresponding allocation of anticipated 2017 funding is detailed in Table 1 below.

Table 1: Summary of 2011 and 2016 Census Population Data						
Electoral Area	2011 Census			2016 Census		
	Population	% of Total	Allocation	Population	% of Total	Allocation
Area A	2,678	19.00%	\$ 122,946	2,624	18.12%	\$ 117,272
Area B	2,675	18.98%	122,808	2,726	18.83%	121,830
Area D	3,244	23.02%	148,931	3,421	23.63%	152,891
Area E	3,482	24.71%	159,857	3,664	25.31%	163,751
Area F	2,015	14.30%	92,508	2,043	14.11%	91,306
Total	14,094	100.00%	\$ 647,050	14,478	100.00%	\$ 647,050

Summary of Funding Commitments

Unspent funding received as at December 31, 2016 totaled \$2,812,106. This year's first installment payment totalling \$323,525 is expected to be received in August. The second installment for the same amount is expected to be received in early December bringing the total available funding for eligible projects in 2016 to \$3,459,156. Of this, \$626,277 is currently committed for projects and \$2,832,879 remains uncommitted.

A summary of Gas Tax Community Works Funding allocations and funding commitments by Electoral Area for 2017 is provided in Table 2 below with more details outlined in Attachment A, Gas Tax Community Works Fund Summary of Commitments worksheet.

Table 2: Summary of Gas Tax Community Works Funding				
Electoral Area	Unspent Funding as at December 31, 2016	2017 Anticipated Funding Allocation	2017 Budgeted Project Funding Commitments	Uncommitted Funds for Available for 2017
Area A - Egmont/Pender Harbour	\$ 837,096	\$ 122,946	\$ (161,461)	\$ 798,581
Area B - Halfmoon Bay	412,726	122,808	(238,997)	296,537
Area D - Roberts Creek	511,167	148,931	(63,084)	597,014
Area E - Elphinstone	755,318	159,857	(121,721)	793,454
Area F - West Howe Sound	295,800	92,508	(41,014)	347,294
Totals	\$ 2,812,107	\$ 647,050	\$ (626,277)	\$ 2,832,880

Options

1. Status quo as recommended.
2. Staff bring back alternative funding allocation models in Q2 for consideration.

STRATEGIC PLAN AND RELATED POLICIES

The information presented in this report is consistent with the Sunshine Coast Regional District's Financial Sustainability Policy.

CONCLUSION

This report is an update on the current status of Gas Tax Community Works Funding including budgeted project commitments, year to date spending and uncommitted funds available to be spent on eligible projects. There is \$3,459,156 of Gas Tax Community Works Funding available to fund eligible projects in 2017. Of this, \$626,277 has been committed for projects and \$2,832,879 remains uncommitted.

With the release of the 2016 Census population data on February 8, 2017, staff recommend that 2016 Census population data be used as the basis for allocating Gas Tax funding by Electoral Area for funds received after January 1, 2017.

Reviewed by:			
Manager		Finance	X-T Perreault
GM		Legislative	
CAO	X-J Loveys	Other	

Gas Tax Community Works Fund Summary of Commitments 2017 Funding Year

		A	B	D	E	F	Total
CWF Funding	Function	<u>925</u>	<u>926</u>	<u>927</u>	<u>928</u>	<u>929</u>	
Balance of 2016 Uncommitted Funds to 2017		\$ 664,651	\$ 169,430	\$ 442,777	\$ 624,851	\$ 247,069	\$ 2,148,778
2016 Interest Earned		\$ 10,984	\$ 4,298	\$ 5,306	\$ 8,746	\$ 7,717	37,051
Balance of 2016 Committed Funds to 2017 (Carry Forwards)		\$ 161,461	\$ 238,997	\$ 63,084	\$ 121,721	\$ 41,014	626,277
Funding Available as at December 31, 2016		\$ 837,096	\$ 412,726	\$ 511,167	\$ 755,318	\$ 295,800	\$ 2,812,106
2017 Anticipated Funding Allocation (based on 2011 Census data)							
First Installment (August)		61,473	61,404	74,465	79,929	46,254	323,525
Second Installment (December)		61,473	61,404	74,465	79,929	46,254	323,525
Funding Available for Projects in 2017		\$ 960,042	\$ 535,534	\$ 660,098	\$ 915,175	\$ 388,308	\$ 3,459,156
2017 Budgeted Funding							
Area A - Lily Lake Area Bicycle/Walking Path	667	161,461					161,461
Area B - Redroofs Rd Bicycle/Walking Path - Hwy 101 to Mintie	665		140,964				140,964
Area B - Coopers Green Park - Hall & Parking Design Plans	650		98,033				98,033
Area D - Beach Avenue Bicycle Path, South of Flume	665			44,543			44,543
Area D - Lower Road, Remaining Sections - Planning	665			8,694			8,694
Area D - Village to Pier - Planning	665			9,847			9,847
Area E - Highway 101 Bicycle/Walking Path - Barrier Fencing Replacement	665				32,532		32,532
Area E - Gower Point Rd Bicycle/Walking Path - Secret Beach to Gibsons	665				89,189		89,189
Area F - Granthams Hall Restoration - Design & Engineering	650					41,014	41,014
		\$ 161,461	\$ 238,997	\$ 63,084	\$ 121,721	\$ 41,014	\$ 626,277
Uncommitted CWF Gas Tax Funds for 2017		\$ 798,581	\$ 296,537	\$ 597,014	\$ 793,454	\$ 347,294	\$ 2,832,879
CWF Funds allocation (per capita basis using 2011 Census data)		19.00%	18.98%	23.02%	24.71%	14.30%	100.00%

SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

TO: Corporate and Administrative Services Committee – April 27, 2017

AUTHOR: Brad Wing, Financial Analyst

SUBJECT: INVESTMENTS AND RESERVES AS AT MARCH 31, 2017

RECOMMENDATION(S)

THAT the report titled Investments and Reserves as at March 31, 2017 be received for information.

BACKGROUND

This purpose of this report is to provide the Committee with information regarding the status of the Sunshine Coast Regional District's (SCRD's) investments and reserves.

DISCUSSION

As at March 31, 2017 the Regional District had \$13,487,955 of reserve funds invested in term deposits and the Municipal Finance Authority (MFA) bond fund. In addition, the SCRD had \$502,111 of Landfill Closure Reserve funds and \$3,686,497 of Parkland Acquisition, Development Cost Charges (DCC's) and Gas Tax Community Work Funds invested in the MFA bond fund as of the same date.

There is currently \$172,792 in appropriated surplus designated for projects and rate stabilization, of which \$43,895 is allocated to fund 2017 budget items. Appropriated surpluses are short term in nature and are therefore not invested.

Detailed balances of Operating and Capital reserves, Landfill Closure Reserves, Parkland Acquisition, DCC's, and Gas Tax Community Works Fund accounts are shown in Attachments A through C.

The difference between the amounts set aside in reserve and the amount invested is due to the timing of investment transfers and anticipated project funding and cash flow requirements. These differences will be addressed by either a future subscription or redemption to the investment as appropriate.

All short term investments of tax requisition funds collected in August 2016 have been fully redeemed as of March 31, 2017.

STRATEGIC PLAN AND RELATED POLICIES

Investment decisions are guided by the Corporate Investment Policy which states that funds are to be invested in a socially responsible manner that will provide the highest investment return with the maximum security while meeting the cash flow and the statutory requirements of the *Community Charter* and *Local Government Act*.

CONCLUSION

The SCRD had \$17,676,563 invested in term deposits and the MFA bond fund as at March 31, 2017 for Reserves, Parkland Acquisition, DCC's, Gas Tax Community Works Funds and Landfill Closure Reserves. Staff recommend this report be received for information. Short term investments of 2016 tax requisition funds have been fully redeemed as of March 31, 2017. Differences between amounts set aside in reserves and amounts invested are due to the timing of investment transfers and anticipated short term cash flow requirements.

Reviewed by:			
Manager		Finance	X-T Perrault
GM		Legislative	
CAO	X-J Loveys	Other	

Attachment A
Investments of Reserves
As at March 31, 2017

Bylaw	Description	Opening Balance	Transfers	YTD Interest	Closing Balance
General					
504	Administration - Capital	\$ 595	\$ -	\$ 1.91	\$ 596
495	Administration - Vehicle Acquisition	40,533	-	\$ 130.04	\$ 40,663
648	Administration - Operating	217,586	-	\$ 698.04	\$ 218,284
648	Finance - Operating	84,760	-	\$ 271.92	\$ 85,032
496	Office Building Upgrades - Capital	126,603	-	\$ 406.14	\$ 127,009
648	Human Resources - Operating	188,251	-	\$ 603.92	\$ 188,855
504	Information Services - Capital	46,289	-	\$ 148.50	\$ 46,438
648	Information Services - Operating	25,276	-	\$ 81.09	\$ 25,357
648	Area D Grant in Aid - Operating	3,074	-	\$ 9.86	\$ 3,083
648	Elections - Operating	125,279	-	\$ 401.91	\$ 125,681
648	Corporate Sustainability - Operating	46,158	-	\$ 148.09	\$ 46,306
648	Regional Sustainability - Operating	22,783	-	\$ 73.09	\$ 22,856
	Feasibility Studies - Area B	25,640	-	\$ 82.25	\$ 25,722
	Feasibility Studies - Area D	25,640	-	\$ 82.25	\$ 25,722
649	Bylaw Enforcement - Vehicle Acquisition	30,663	-	\$ 98.38	\$ 30,761
677	Bylaw Enforcement - Operating	2,525	-	\$ 8.10	\$ 2,533
	Halfmoon Bay Smoke Control - Operating	1,527	-	\$ 4.89	\$ 1,532
650	Roberts Creek Smoke Control - Operating	11,489	-	\$ 36.86	\$ 11,526
497	Gibsons and District Fire Protection - Land	39,912	-	\$ 128.05	\$ 40,040
489	Gibsons and District Fire Protection - Capital	713,576	-	\$ 2,289.22	\$ 715,865
678	Gibsons and District Fire Protection - Operating	18,361	-	\$ 58.90	\$ 18,420
490	Roberts Creek Fire Protection - Capital	677,992	-	\$ 2,175.05	\$ 680,167
679	Roberts Creek Fire Protection - Operating	2,604	-	\$ 8.35	\$ 2,612
491	Halfmoon Bay Fire Protection - Capital	172,704	-	\$ 554.05	\$ 173,258
601	Egmont Fire Protection - Capital	91,012	-	\$ 291.97	\$ 91,304
	Egmont Fire Protection - Operating	2,604	-	\$ 8.35	\$ 2,612
492	Emergency Telephone 911 - Capital	377,384	-	\$ 1,210.68	\$ 378,594
	Emergency Telephone 911 - Operating	17,996	-	\$ 57.73	\$ 18,054
493	Sunshine Coast Emergency Planning - Capital	31,360	-	\$ 100.61	\$ 31,460
	Sunshine Coast Emergency Planning - Operating	32,457	-	\$ 104.13	\$ 32,561
651	Animal Control - Vehicle Acquisition	49,781	-	\$ 159.70	\$ 49,941
680	Animal Control - Operating	63,695	-	\$ 204.34	\$ 63,900
529	Transit - Capital	-	-	\$ -	\$ -
652	Transit - Operating	181	-	\$ 0.58	\$ 182
563	Fleet Maintenance - Capital	99,022	-	\$ 317.67	\$ 99,340
	Fleet Maintenance - Operating	65,478	-	\$ 210.06	\$ 65,688
486	Ports - Capital	393,297	-	\$ 1,261.73	\$ 394,558
607	Ports - Operating	65,323	-	\$ 209.57	\$ 65,533
653	Regional Solid Waste - Operating	146,464	-	\$ 469.87	\$ 146,934
670	Zero Waste Initiatives (Eco Fee) - Operating	182,704	-	\$ 586.13	\$ 183,290
653	Landfill - Operating	221,145	-	\$ 709.45	\$ 221,854
654	Refuse Collection - Operating	46,108	-	\$ 147.92	\$ 46,256
655	Cemetery - Operating	150,937	-	\$ 484.22	\$ 151,421
515	Pender Harbour Health Clinic - Capital	38,571	-	\$ 123.74	\$ 38,695
681	Regional Planning - Operating	52,906	-	\$ 169.73	\$ 53,076
656	Rural Planning - Vehicle Acquisition	17,148	-	\$ 55.01	\$ 17,203
657	Rural Planning - Operating	194,906	-	\$ 625.28	\$ 195,532
504	Property Information & Mapping - Capital	50,428	-	\$ 161.78	\$ 50,590
648	Property Information & Mapping - Operating	20,462	-	\$ 65.64	\$ 20,528
	Civic Addressing - Operating	61,736	-	\$ 198.06	\$ 61,934
659	Building Inspection - Vehicles Acquisition	46,406	-	\$ 148.87	\$ 46,555
	Building Inspection - Operating	276,578	-	\$ 887.29	\$ 277,466
590	Community Recreation Facilities - Capital	1,079,600	-	\$ 3,463.45	\$ 1,083,064
682	Community Recreation Facilities - Operating	139,423	-	\$ 447.29	\$ 139,870
494	Pender Harbour Pool - Capital	90,288	-	\$ 289.66	\$ 90,578
660	Pender Harbour Pool - Operating	47,545	-	\$ 152.53	\$ 47,698
	School Facilities - Joint Use - Operating	13,379	-	\$ 42.91	\$ 13,421
609	Gibsons & Area Library - Capital	3,036	-	\$ 9.75	\$ 3,046
	Gibsons & Area Library - Operating	57	-	\$ 0.18	\$ 57
533	Community Parks - Capital	424,038	-	\$ 1,360.35	\$ 425,398
662	Community Parks - Operating	64,534	-	\$ 207.03	\$ 64,741
683	Bicycle and Walking Paths - Operating	111,451	-	\$ 357.55	\$ 111,808
	Area A - Bicycle and Walking Paths - Operating	45,086	-	\$ 144.64	\$ 45,231
	Regional Recreation Programs - Operating	13,956	-	\$ 44.77	\$ 14,000
	Dakota Ridge - Operating	105,779	-	\$ 339.34	\$ 106,118
Total General Reserve Funds		\$ 7,584,082	\$ -	\$ 24,330.42	\$ 7,608,413

Attachment A
Investments of Reserves
As at March 31, 2017

Bylaw	Description	Opening Balance	Transfers	YTD Interest	Closing Balance
Water Services					
589	North Pender Harbour - Capital	\$ 369,497	\$ -	\$ 1,185.39	\$ 370,683
605	North Pender Harbour - Operating	119,173	-	\$ 382.31	119,555
602	South Pender Harbour - Capital	513,247	-	\$ 1,646.54	514,893
663	South Pender Harbour - Operating	638,755	-	\$ 2,049.18	640,804
488	Regional - Capital	5,374,223	-	\$ 17,240.97	5,391,464
498	Regional - Land	16,892	-	\$ 54.19	16,946
664	Regional - Operating	1,610,461	-	\$ 5,166.50	1,615,627
Total Water Services Reserves		\$ 8,642,248	\$ -	\$ 27,725.08	\$ 8,669,973
Waste Water Plants					
512	Greaves Road - Capital	2,477.78	-	\$ 7.95	2,486
608	Greaves Road - Operating	9,409.85	-	\$ 30.19	9,440
665	Woodcreek Park - Capital	24,156.76	-	\$ 77.50	24,234
666	Woodcreek Park - Operating	138,318.13	-	\$ 443.74	138,762
512	Sunnyside - Capital	16,933.49	-	\$ 54.32	16,988
608	Sunnyside - Operating	5,074.75	-	\$ 16.28	5,091
512	Jolly Roger - Capital	34,373.58	-	\$ 110.27	34,484
608	Jolly Roger - Operating	23,800.56	-	\$ 76.35	23,877
512	Secret Cove - Capital	9,227.22	-	\$ 29.61	9,257
608	Secret Cove - Operating	27,929.22	-	\$ 89.59	28,019
512	Lee Bay - Capital	226,151.11	-	\$ 725.51	226,877
608	Lee Bay - Operating	223,294.51	-	\$ 716.35	224,011
512	Square Bay - Capital	30,782.04	-	\$ 98.76	30,881
608	Square Bay - Operating	91,802.27	-	\$ 294.51	92,097
608	Langdale - Operating	67,208.00	-	\$ 215.62	67,424
512	Canoe Road - Capital	3,027.00	-	\$ 9.72	3,037
608	Canoe Rd - Operating	3,654.37	-	\$ 11.72	3,666
608	Merrill Crescent - Operating	7,630.41	-	\$ 24.48	7,655
512	Curran Road - Capital	18,571.45	-	\$ 59.57	18,631
608	Curran Road - Operating	52,156.14	-	\$ 167.32	52,323
512	Roberts Creek Co-Housing - Capital	2,383.34	-	\$ 7.64	2,391
608	Roberts Creek Co-Housing - Operating	15,095.74	-	\$ 48.44	15,144
667	Lily Lake Village - Operating	28,722.08	-	\$ 92.14	28,814
668	Painted Boat - Capital	1,675.12	-	\$ 5.37	1,680
669	Painted Boat - Operating	30,580.79	-	\$ 98.11	30,679
Total Waste Water Plants Reserves		\$ 1,094,436	\$ -	\$ 3,511.06	\$ 1,097,947
Total Reserve Funds		17,320,766	-	\$ 55,566.56	17,376,333
					Investments \$ 13,487,955
					Over/ (Under) Subscribed \$ (3,888,378)

Attachment B
Investments of Landfill Closure Reserve
As at March 31, 2017

Account	Opening Balances	YTD Interest	Transfers To (From)	Closing Balance
Pender Harbour Landfill Closure Liability	433,297.07		-	433,297.07
Pender Harbour (Unfunded)	<u>(434,555.46)</u>	(8.64)	-	<u>(434,564.10)</u>
Net Funded Liability	<u>(1,258.39)</u>			<u>(1,267.03)</u>
Sechelt Landfill Closure Liability	4,812,408.16		-	4,812,408.16
Sechelt Landfill (Unfunded)	<u>(4,302,404.74)</u>	3,502.73	-	<u>(4,298,902.01)</u>
Net Funded Liability	<u>510,003.42</u>			<u>513,506.15</u>
				-
Total Landfill Closure Reserve	<u>508,745.03</u>	<u>3,494.09</u>	<u>-</u>	<u>512,239.12</u>

Internal Interest

Investments	502,110.75
Over (Under) Subscribed *	(10,128.37)

* note: over(under) subscriptions are due to timing difference in transferring into or out of the investment account.

Attachment C
Investments of Gas Tax, Parkland Acquisition and Development Costs Charges
As at March 31, 2017

Description	Opening Balance	Transfers	YTD Interest	Closing Balance
Gas Tax Community Works Fund				
Area A	\$ 837,095.92	\$ -	\$ 5,129.73	\$ 842,225.65
Area B	412,724.78	-	2,529.18	415,253.96
Area D	511,166.75	-	3,132.44	514,299.19
Area E	755,317.06	-	4,628.60	759,945.66
Area F	593,152.94	-	3,634.85	596,787.79
Parkland Acquisition	431,466.57	-	2,644.03	434,110.60
Development Cost Charges				
North Pender Harbour Water Service	32,993.37	-	202.18	33,195.55
South Pender Harbour Water Service	148,873.26	-	912.30	149,785.56
Regional Water Service	1,064,964.19	-	6,526.12	1,071,490.31
Totals	\$ 4,787,754.84	\$ -	\$ 29,339.43	\$ 4,817,094.27

Investments \$ 3,686,497
Over/ (Under) Subscribed \$ (1,130,597)

SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

TO: Corporate and Administrative Services Committee - April 27, 2017

AUTHOR: Cheryl Trent, GIS Administrator
David Nelson, Manager, Information Technology and GIS

SUBJECT: DISTRIBUTION OF LEGAL PLAN DOCUMENTS

RECOMMENDATION(S)

THAT the report titled Distribution of Legal Plan Documents be received for information.

BACKGROUND

The Sunshine Coast Regional District (SCRD) has a license agreement with the Land Title and Survey Authority of BC (LTSA) to receive, download and purchase land title documents including legal plans, title certificates, covenants, right-of-way's and reference plans.

In correspondence dated March 29, 2017 (Attachment A), the LTSA requests that local governments stop providing access to land title legal plans to the public through the Geographic Information System (GIS), advising that "these plans are not to be further distributed or sold by the taxing authority, as the LTSA is the only organization authorized by the Province under the Land Title Act to distribute such plans."

The SCRD previously distributed legal plans in the following ways:

1. Downloaded from the SCRD's Property Viewer web map for an annual subscription fee (mostly by realtors, surveyors and appraisers).
2. Delivered in electronic form in response to phone or email requests.
3. Delivered in printed form at the front counter.

The LTSA License Agreement that speaks to the distribution of land title documents reads:

"In adherence to Section 381 of the Land Title Act, the LTSA provides local governments with survey plans and searches of land title records through myLTSA Enterprise on a fee exempt basis for the exclusive purposes of taxation or assessment of real property. These records may only be used by the local government for such purposes and are not to be further distributed or sold."

DISCUSSION

Based on Section 381 of the Land Title Act many local governments have stopped distributing complete copies of legal plans and advised the public to obtain the materials from the LTSA.

Options and Analysis

In light of these developments, SCRD staff have reviewed and modified our practices of distributing legal plans to the public. This change has the following impacts:

- a loss of revenue of approximately \$5,000/year¹ from discontinuing subscriptions to the Property Viewer web mapping application, and
- an increase in public requests for legal plan information at the front counter, and by phone and email.

In order to satisfy both the needs of the public and the requirements of the LTSA license agreement, staff will continue to provide legal plan information by selecting only a portion of a legal plan and providing it in paper and/or electronic format to the customer.

In summary, the change in service is detailed in the following table:

	Prior services	New current services
1	Legal plans were downloaded from the SCRD's Property Viewer web mapping application for an annual subscription fee.	Customers are directed to the myLTSA Explorer website where they can download land title documents for a fee.
2	Complete legal plans were delivered in electronic format in response to phone or email requests.	Portions of legal plans will be delivered in electronic format in response to phone or email requests.
3	Complete legal plans were delivered in printed format at the front counter.	Portions of legal plans will be delivered in printed format at the front counter.

Communications Strategy

An information bulletin has been sent out to current subscribers of the Property Viewer informing them of the change in procedure for accessing legal plans. Staff have also been informed of this change. Additionally, a response letter has been sent to LTSA informing them of the SCRD's compliance.

STRATEGIC PLAN AND RELATED POLICIES

SCRD's mission is to provide leadership and quality services to our community through effective and responsive government. Staff have complied with the LTSA request and communicated changes to the stakeholders, continuing to provide service and response to public inquiry as applicable.

¹ Previously the SCRD subscriber's fee was \$250/year for Single Users (surveyors, appraisers) and \$750/year for Enterprise Users (realty offices).

CONCLUSION

The LTSA has requested that local governments stop providing access to land title legal plans to the public through the GIS. Staff recommend this report, providing details of the changes to SCRD's methods of distributing legal plans in accordance with the LTSA of BC licensing agreement, be received for information. Staff have communicated the changes to stakeholders and will continue to respond to phone, email and counter requests by providing portions of the legal plans in electronic or paper format.

Attachment A – Correspondence from BC Land Title and Survey dated March 29, 2017

Reviewed by:			
Manager	X-D Nelson	Finance	X-T Perreault
GM		Legislative	
CAO	X-J Loveys	Other	

March 29, 2017

VIA EMAIL – cheryl.trent@scrd.ca

Sunshine Coast Regional District
1975 Field Road
Sechelt, BC
V0N 3A1

Attention: Ms. Cheryl Trent, GIS Administrator

Dear Sirs:

Re: Provision of Land Title Plans to the Public

The Land Title and Survey Authority (the "LTSA") understands that the Sunshine Coast Regional District is providing access to land title plans to the public through its Geographic Information System ("GIS").

The land title plans in question are provided by the LTSA to local governments pursuant to sections 98 and 381 of the *Land Title Act*, which provide that when a new title is registered, a print of the plan must be provided by the LTSA to the appropriate taxing authority. Once provided, these plans are not to be further distributed or sold by the taxing authority, as the LTSA is the only organization authorized by the Province under the *Land Title Act* to distribute such plans. Members of the public can purchase land title plans and other LTSA records for the corresponding fee listed in the [LTSA fee schedule](#).

We would ask that you take steps to disable access to the land title plans through the GIS and that the Sunshine Coast Regional District permanently stop making these land title plans available on the GIS.

If any parties external to your local government require access to land title plans, please refer them to the LTSA's [Access to Records](#) web page to learn how to obtain records. For more information on local government use of information provided by the LTSA, please consult the following page on the LTSA's website at <https://ltsa.ca/online-services/services-local-government>.

.../2

Thank you for your cooperation in this matter and please contact me if you have any questions.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Larry Blaschuk', with a stylized, cursive script.

Larry Blaschuk
Registrar of Land Titles – New Westminster and Kamloops Land Title Offices

/bd

cc: Land Title & Survey Authority of British Columbia (by email)
Attention: Ms. Lindy Bremner, Legal Counsel and Regulatory Officer
Attention: Mr. Mike Thomson, Surveyor General
Attention: Ms. Liza Aboud, Vice President, Customer Experience and Communications

/BD/BLASCHUK/LETTER/lt Sunshine Coast.docx

SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

TO: Corporate and Administrative Services Committee – April 27, 2017

AUTHOR: Bess Wong, Manager, Purchasing and Risk Management

SUBJECT: Contracts between \$20,000 and \$100,000 – to April 9, 2017

RECOMMENDATION

THAT the report titled Contracts between \$20,000 and \$100,000 – to April 9, 2017 be received for information.

BACKGROUND

Sunshine Coast Regional District (SCRD) Delegation Bylaw No. 532, 2003 directs staff to provide the Committee with a monthly report of all new contracts entered into that fall between \$20,000 and \$100,000. Reports include purpose, function and vendor information.

DISCUSSION

There were 183 contracts/purchase orders entered into during the time period March 6, 2017 to April 9, 2017 with two valued between \$20,000 and \$100,000. Amounts noted do not include applicable taxes.

	Supplier	Account Code	Awarded:	Budget
1.	Corix Water Products Lp	370 – Water	\$28,275	Operational
	PO for RFO 16 262:Supply of Water Services: Pipes, Valves, Fittings, etc.			
2.	Facility Condition Assessment Portfolio eXperts Canada Ltd.	313- Maintenance	\$32,000	Operational
	PO for RFP 16 263 Building Condition Assessment			

STRATEGIC PLAN AND RELATED POLICIES

The disclosure of Contract Award aligns with the Board's Strategic Value of "Transparency".

CONCLUSION

SCRD Delegation Bylaw No. 532, 2003 directs staff to provide the Committee with a monthly report on all new contracts therefore this report is provided for information.

Reviewed by:			
Manager	X-B Wong	Finance	X-T Perreault
GM		Legislative	
CAO	X-J Loveys	Other	

SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

TO: Corporate and Administrative Services Committee – April 27, 2017
AUTHOR: Sherry Reid, Deputy Corporate Officer
SUBJECT: PROVINCIAL ROAD MAINTENANCE

RECOMMENDATION(S)

THAT the report titled Provincial Road Maintenance be received.

BACKGROUND

The following recommendation was made at the April 20, 2017 Transportation Advisory Committee meeting:

Recommendation No. 3 *Highway Maintenance Service Provider Contracts*

The Transportation Advisory Committee recommended that the SCRD contact the Ministry of Transportation and Infrastructure (MoTI) with regard to local government consultation opportunities for upcoming highway maintenance service provider contracts;

AND THAT this recommendation be sent to the next meeting of the Corporate and Administrative Services Committee;

AND FURTHER THAT the provincial road maintenance resolutions endorsed at the 2017 Association of Vancouver Island and Coastal Communities (AVICC) Convention also be brought forward for discussion at the next Corporate and Administrative Services Committee meeting.

DISCUSSION

The Association of Vancouver Island Coastal Communities (AVICC) resolutions regarding provincial road maintenance have been provided in Attachment "A".

STRATEGIC PLAN AND RELATED POLICIES

Strategic Value: Collaboration

CONCLUSION

The Transportation Advisory Committee recommendation and related AVICC resolutions have been brought forward for the Corporate and Administrative Services Committee's consideration.

Attachment A: AVICC Resolution R-17 Highway Maintenance and L6 – Regional Level Input

Reviewed by:			
Manager		Finance	
GM		Legislative	A. Legault
CAO	J. Loveys	Other	

Attachment A

The following resolutions regarding provincial road maintenance were endorsed by the membership at the Association of Vancouver Island Coast Communities (AVICC) Convention April 7-9, 2017.

R-17 – Highway Maintenance

Comox Valley Regional District

WHEREAS the Ministry of Transportation and Infrastructure is responsible for highway maintenance and provides service delivery performance requirements within their maintenance contracts and no independent process is provided to ensure the timely delivery of those services and communication of when those services will be delivered;

AND WHEREAS community and neighbourhood concerns in electoral areas suggests that the Ministry of Transportation and Infrastructure needs to fund its highways and road maintenance programs in a more effective manner;

THEREFORE BE IT RESOLVED THAT the Association of Vancouver Island and Coastal Communities request that the Ministry of Transportation and Infrastructure a) review how it provides performance measures to its public and how it keeps its public informed as to when it can expect the remediation of a maintenance deficiency so that it can devise a process that will assure the public that it is delivering its highway maintenance obligations, and; b) ensure adequate resourcing is available to administer and monitor highways and road maintenance contracts such that public safety and traveling conditions are enhanced on rural roads.

L6 – Regional Level Input

Cowichan Valley Regional District

WHEREAS the establishment of provincial road maintenance contract standards and asset management strategies directly impact rural residents;

AND WHEREAS regional district elected officials are well-positioned to convey the expectations and concerns of communities in relation to road maintenance and upkeep;

THEREFORE BE IT RESOLVED THAT that the Ministry of Transportation and Infrastructure be requested to establish a formal process for a select committee of AVICC elected officials to provide regional level input during the establishment of highway maintenance contract standards and asset management strategies.



Halfmoon Bay-Chatelech Community School Association
8086 Northwood Road
Halfmoon Bay, BC
V0N 1Y1

Sunshine Coast Regional District
1975 Field Road
Sechelt, BC
V0N 3A1
Attention: Garry Nohr

Dear Garry,

Our intention is to send this request to the new Regional Economic Development Board however our funding ends at the end of December 2016. We would like to request funding from the SCRD that will keep our program running until the new Economic Development Board is able to consider our funding request. Thank you for your consideration.

Please accept this request on behalf of the Halfmoon Bay – Chatelech Community School Association to support the Halfmoon Bay Information and Referral Centre supported by the SCRD Economic Development Fund. We would like to request the amount of \$10,000 annually, which will sustain our program from January 1st to December 31 on an ongoing basis.

The Halfmoon Bay Information and Referral Centre began as a pilot project in May of 2014 to help meet the needs of business identification and promotion, connection between individuals and business owners to network for mutual benefit and to provide a welcoming environment for community newcomers. Communication, access to information and a sense of belonging are major contributors to the economic well being for everyone in the community. Our centre has been successful in providing and sharing information so that community members feel connected, making them more likely to invest and stay in our community. Halfmoon Bay is a unique community with no “town centre” or community “hub” and our Information and Referral Centre has been successful in creating a highly utilized Welcome Centre and acting Chamber of Commerce.

One of our first tasks was to create a Halfmoon Bay Business and Organizations list which is continually updated. To date we have identified over 100 businesses in our area and have been able to refer this information as well as to help businesses find local employees.

Our referrals by phone, email and drop in at the Community School Office continue to be consistent with 8 on average per week. Our Facebook Community is ever growing with 170 members at present. The Facebook page is updated 2 or 3 times per week on average with Halfmoon Bay business information, community events, service inquiries and anything else that is going on within our community. We receive positive feedback all the time, businesses report a significant increase in inquiries and sales when they are showcased on the Facebook page, one business emailed after inquiring about the Information and Referral Centre for the first time and commented "I'm so glad you are doing this!" We maintain a bulletin board in the front foyer of the school with information, as well as brochures, business cards and information on the many businesses and organizations in the Community School Office. We have also had a table at the Halfmoon Bay Country Fair for the last 3 consecutive years supplying trail maps, business and service info and welcome packages to residents and visitors. We have connected businesses with other businesses, potential employees and customers helping to preserve and to aide economic development of our community.

As well as receiving referrals we also host an annual "Halfmoon Bay Business and Entrepreneur Show" which has been highly successful two years in a row. To further support the Halfmoon Bay business community, the Information & Referral Centre hosts this event for businesses to promote their goods and or services by providing samples, demonstrations, brochures, and/or coupons. This event creates a deeper connection between businesses and local residents and allows for much needed networking opportunities that strengthen Halfmoon Bay's economic sustainability. The last show was held in October of 2016, had 23 Halfmoon Bay business vendors and an attendance of approximately 80 walk ins. In a survey of vendors, all felt that it was a valuable use of their time and would participate again. They did request a change in the time of year and with continued funding we would like to host another event in the spring of 2017.

Annually we have hosted a gathering of community groups and services at Coopers Green Hall. Twelve community groups have been represented along with community members who were interested in becoming involved. Each group has an opportunity to speak about their organization and promote events for the coming year. This is a successful networking opportunity that showcases crossover and commonalities among groups and creates connections and opportunities to support each other. It is an effective meeting, which is successful in facilitating collaboration to optimize community participation and volunteerism. We would like to host this event again in 2017 possibly pairing it with the Business Fair in the spring.

The Halfmoon Bay Information and Referral Centre has made close relationships within the community. We have been working with the Sechelt Public Library hosting events at both the Community School Library and Coopers Green Hall offering a pick up and drop off option of Sechelt Public Library books here in Halfmoon Bay. With continued funding we would like to continue and grow this important community service. We also have a close connection with the Halfmoon

Bay Community Association, co-hosting the Halfmoon Bay Santa Breakfast and Community Picnic with plans of more collaboration in the future.

Speaking of the future, the Community School is currently working on a website where on it's completion, the Information and Referral Centre can be highlighted and a business directory will be published and consistently updated. This expansion would allow more promotion for Halfmoon Bay businesses; possibly promotional "web"isodes highlighting a different business every month could be posted. This could be a way to get youth involved in the making of these short infomercials through a school "young entrepreneurs" club.

Thank you for your consideration in supporting this valuable program for Halfmoon Bay. In a rural community such as ours, the addition of this virtual hub, "Chamber of Commerce" style service adds to the Halfmoon Bay Brand. People see a vibrant community with a mix of unique businesses amongst our beautiful surroundings and want to be apart of the lifestyle that it lends to. We are able to showcase and nurture that. We hope that you will consider funding what has proved to be a very important service.

Wendy Pearson
Halfmoon Bay Information & Referral Coordinator
Halfmoon Bay Community School Coordinator

CC: Janette Loveys
CC: Tara Crosby



Halfmoon Bay-Chatelech Community School Association
8086 Northwood Road
Halfmoon Bay, BC
V0N 1Y1

January, 2017

Halfmoon Bay Information & Referral Centre

Request Continued Funding for January 1, 2017-December 31, 2017

Detailed Budget

Wages:	\$4,257.00
Phone:	\$350.00
Office/Admin/Advertising:	\$1,500.00
Special Event Costs	\$4,000.00

Total Budget: \$10,157.00

*Office space used is the Halfmoon Bay Community School Office, no additional cost to Information Referral

*Community School Coordinator computer is used for this project, no additional charges for computer

Phone: is shared with Community School Coordinator position Sept-June. \$50 per month total; \$25 per month paid by Coordinator position and \$25 per month paid by Information and Referral.

Special Event Costs:

-We plan to host a third annual, HMB Business and Entrepreneur Show, Community Partners meeting, Community Engagement meetings, Reading Room events with Sechelt Public Library and co-host events with Welcome Beach Community Association. Costs include advertising (signage, advertising and flyers) and school gym/venue rental.

470 South Fletcher Road, Box 109
Gibsons, BC V0N 1V0

T: 604.886.2130 / ttherrien@gibsons.bclibrary.ca

SCRD
RECEIVED

MAR 16 2017

CHIEF ADMINISTRATIVE
OFFICER

Gibsons & District Public

Library

Stories To Tell

K

March 14, 2017

Janette Loveys, Chief Administrative Officer
Sunshine Coast Regional District
1975 Field Road Sechelt, BC V0N 3A1

RECEIVED
MAR 16 2017
S.C.R.D.

MASTER FILE COPY

Re: Gibsons & District Public Library Association 2016 Financial Statements and Annual Report.

Dear Ms. Loveys

Enclosed with this letter is a copy of the Gibsons & District Public Library Association's (GDPLA) 2016 Year-End Financial Statements as per instructions outlined in the Library Act section 40 – 3 – c. Enclosed also is a copy of GDPLA's Annual Report.

The GDPLA's Annual General Meeting was held on March 11, 2017 in which the Financial Statements and Annual Report were received and accepted by the membership. At the AGM Manjit Kang, GDPLA Board Chair presented his last report and stepped down from the Board. Manjit was a Trustee for seven years and the Chair for the past four years. Additionally, Janet Genders Trustee of six years also stepped down. Manjit and Janet's leadership and dedication to GDPLA helped advance the library, having both contributed to the development and deployment of GDPL's most recent strategic plan.

Matt Thomson was elected Chair and Marci Beacham Fuller and Rob Martin as Co-Vice Chairs. The GDPLA Executive along with new and returning Trustees look forward to building on the past accomplishments of the GDPLA Board and working with local government and other community stakeholders to best serve residents of the Town of Gibsons, Area E, F and Roberts Creek.

If you have any questions about the enclosed reports or any GDPLA business please do not hesitate to contact myself or Matt Thomson: mthomson@gmail.com.

Sincerely,



Tracey Therrien, GDPLA Library Director.

Cc, Matt Thomson & Tina Perreault, Chief Financial Officer Sunshine Coast Regional District
Enclosure (2)

FGH

GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION
Financial Statements
Year Ended December 31, 2016
(Unaudited)



GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION
Index to Financial Statements
Year Ended December 31, 2016
(Unaudited)

	Page
REVIEW ENGAGEMENT REPORT	1
FINANCIAL STATEMENTS	
Statement of Operations	2
Statement of Changes in Fund Balances	3
Statement of Financial Position	4
Statement of Cash Flows	5
Notes to Financial Statements	6 - 11

REVIEW ENGAGEMENT REPORT

To the Members of the Gibsons & District Public Library Association

I have reviewed the statement of financial position of the Gibsons & District Public Library Association as at December 31, 2016 and the statements of operations, changes in fund balances and cash flows for the year then ended. My review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of inquiry, analytical procedures and discussion related to information supplied to me by the Organization.

A review does not constitute an audit and, consequently, I do not express an audit opinion on these financial statements.

Based on my review, nothing has come to my attention that causes me to believe that these financial statements are not, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

Gibsons, British Columbia
March 8, 2017

Nelson Alvarez & Co. Ltd.
Chartered Professional Accountant

GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION
Statement of Operations
Year Ended December 31, 2016
(Unaudited)

	Operating Fund 2016	Restricted Funds 2016	Total 2016	Total 2015
REVENUES				
Grants from the Province of BC	\$ 37,635	\$ -	\$ 37,635	\$ 37,635
Revenue from SCRD	568,964	-	568,964	553,314
Charges and donations	12,768	-	12,768	12,480
Interest income	1,222	-	1,222	1,101
Other income	6,424	-	6,424	6,534
Restricted fund revenue	-	26,655	26,655	22,450
LSB resource sharing	3,382	-	3,382	3,998
	630,395	26,655	657,050	637,512
EXPENSES				
Books, periodicals and materials	82,004	11,561	93,565	82,881
Office and library supplies	10,721	-	10,721	12,416
Other operating expenses	9,433	-	9,433	10,886
Professional fees	6,581	-	6,581	6,232
Programming and services	18,790	-	18,790	19,140
Building operations	20,830	-	20,830	22,812
Repairs and maintenance	18,416	-	18,416	19,020
Salaries and wages	444,278	10,136	454,414	449,414
Staff development	2,681	-	2,681	1,324
	613,734	21,697	635,431	624,125
EXCESS OF REVENUE OVER EXPENSES, before amortization				
	16,661	4,958	21,619	13,387
Amortization	3,697	4,958	8,655	4,487
EXCESS OF REVENUES OVER EXPENSES				
	\$ 12,964	\$ -	\$ 12,964	\$ 8,900

See notes to financial statements

GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION
Statement of Changes in Fund Balances
Year Ended December 31, 2016
(Unaudited)

	Operating Fund	Restricted Funds	2016	2015
FUND BALANCES - BEGINNING OF YEAR	\$ 34,819	\$ -	\$ 34,819	\$ 34,747
Excess of revenue over expenses	12,964	-	12,964	8,900
Interfund transfers <i>(Note 8)</i>	(12,964)	-	(12,964)	(8,828)
FUND BALANCES - END OF YEAR	\$ 34,819	\$ -	\$ 34,819	\$ 34,819

See notes to financial statements

GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION
Statement of Financial Position
December 31, 2016
(Unaudited)

	Operating Fund 2016	Restricted Funds 2016	Total 2016	Total 2015
ASSETS				
CURRENT				
Cash	\$ 75,670	\$ 122,566	\$ 198,236	\$ 113,716
Goods and services tax recoverable	6,158	-	6,158	5,150
Advances receivable	1,235	-	1,235	967
Prepaid expenses	1,144	-	1,144	1,041
	84,207	122,566	206,773	120,874
CAPITAL ASSETS (Note 5)	13,474	143,774	157,248	16,122
LONG TERM INVESTMENTS	-	68,983	68,983	157,812
	\$ 97,681	\$ 335,323	\$ 433,004	\$ 294,808
LIABILITIES AND NET ASSETS				
CURRENT				
Accounts payable	\$ 14,761	\$ 2,118	\$ 16,879	\$ 16,435
WorkSafe BC premiums payable	489	-	489	487
Unearned contributions - SCRD	47,612	-	47,612	-
	62,862	2,118	64,980	16,922
DEFERRED CONTRIBUTIONS (Note 7)	-	333,205	333,205	243,067
	62,862	335,323	398,185	259,989
FUND BALANCES	34,819	-	34,819	34,819
	\$ 97,681	\$ 335,323	\$ 433,004	\$ 294,808

ON BEHALF OF THE BOARD

Director

Director

See notes to financial statements

GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION**Statement of Cash Flows****Year Ended December 31, 2016***(Unaudited)*

	2016	2015
OPERATING ACTIVITIES		
Excess Of Revenues Over Expenses	\$ 12,964	\$ 8,900
Item not affecting cash:		
Amortization of capital assets	8,655	4,487
	21,619	13,387
Changes in non-cash working capital:		
Accounts receivable	(267)	(41)
Accounts payable	444	(3,159)
Deferred contributions - SCRD	47,612	-
Prepaid expenses	(104)	-
Goods and services tax payable	(1,008)	219
	46,677	(2,981)
Cash flow from operating activities	68,296	10,406
INVESTING ACTIVITIES		
Purchase of capital assets	(149,779)	-
Proceeds from term deposits	88,829	(1,095)
Cash flow used by investing activities	(60,950)	(1,095)
FINANCING ACTIVITY		
Deferred contributions	90,138	17,440
Cash flow from financing activity	90,138	17,440
OTHER CASH FLOW ITEMS		
Interfund transfer	(12,964)	(8,828)
INCREASE IN CASH FLOW	84,520	17,923
Cash - beginning of year	113,716	95,793
CASH - END OF YEAR	\$ 198,236	\$ 113,716

See notes to financial statements

GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION
Notes to Financial Statements
Year Ended December 31, 2016
(Unaudited)

1. PURPOSE OF THE ORGANIZATION

Gibsons & District Public Library Association (the "Organization") is a not-for-profit organization incorporated provincially under the Society Act of B.C. As a registered charity the Organization is exempt from the payment of income tax under Section 149(1) of the Income Tax Act.

The Organization operates to provide a community resource where everyone may enjoy reading and lifelong learning; explore ideas, culture and knowledge; and have access to information. The Organization is governed under the Library Act.

2. BASIS OF PRESENTATION

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Cash and short term investments

Cash and cash equivalents consist primarily of commercial paper and deposits with an original maturity date of purchase of three months or less. Because of the short term maturity of these investments, their carrying amount approximates fair value.

Goods and Services Tax

Contributed materials and services are recoverable at 50% as a rebate. The unrecoverable portion is recorded as an expense with the rebate treated as a receivable.

Revenue recognition

The Organization follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Restricted contributions for the purchase of capital assets that will be amortized are deferred and recognized as revenue on the same basis as the amortization expense related to the acquired capital assets. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

(continues)

GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION
Notes to Financial Statements
Year Ended December 31, 2016
(Unaudited)

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Fund accounting

Revenues and expenses related to program delivery and administrative activities are reported in the Operating Fund.

Internally restricted funds are detailed in Note 7. These funds were restricted, by a resolution of the Board of Directors, to be used for programs, services and equipment. The interest accrued on the investments is also restricted.

Externally restricted funds are detailed in Note 7. These funds are restricted for specific program use by the fund donor.

Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Financial assets measured at amortized cost include cash and cash equivalents and amounts receivable.

Financial liabilities measured at amortized cost include accounts payable.

The Organization's financial assets measured at fair value include its term investments. The fair value of these listed investments has been measured using the listed price at the reporting date.

(continues)

GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION
Notes to Financial Statements
Year Ended December 31, 2016
(Unaudited)

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization. Capital assets are amortized over their estimated useful lives on a declining balance basis at the following rates and methods:

Equipment	20%	declining balance method
Computer equipment	30%, 45%, 55%	declining balance method
Furniture and fixtures	20%	declining balance method
Library reconfiguration	15 years	straight-line method

The Organization regularly reviews its capital assets to eliminate obsolete items.

Capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Contributed services

The operations of the Organization depend on both the contribution of time by volunteers and donated materials from various sources. The fair value of donated materials and services cannot be reasonably determined and are therefore not reflected in these financial statements.

4. TERM DEPOSITS

	2016	2015
(A) Royal Bank 1 year term deposit, interest paid at maturity at 0.80%, maturing on July 18, 2017	\$ 15,417	\$ 52,351
(B) Royal Bank 1 year term deposit, interest paid at maturity at 0.90%, maturing on December 24, 2017	53,456	52,979
(C) Royal Bank 1 year term deposit, interest paid at maturity at 1.05%, maturing on April 2, 2016	-	51,874
Subtotal	68,873	157,204
Accrued interest receivable	110	608
	<u>\$ 68,983</u>	<u>\$ 157,812</u>

GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION

Notes to Financial Statements

Year Ended December 31, 2016

(Unaudited)

5. CAPITAL ASSETS

	Cost	Accumulated amortization	2016 Net book value	2015 Net book value
Equipment	\$ 76,485	\$ 66,749	\$ 9,736	\$ 12,170
Computer equipment	72,062	70,661	1,401	1,030
Furniture and fixtures	31,535	29,198	2,337	2,922
Library reconfiguration	148,732	4,958	143,774	-
	\$ 328,814	\$ 171,566	\$ 157,248	\$ 16,122

6. OTHER INCOME

	2016	2015
Book Sales	\$ 1,234	\$ 1,499
Other fundraising	70	150
Public computer, internet and printing	757	1,313
Lost / damaged books & cards	1,100	1,194
Other income	11	188
Photocopier income	631	493
Programme admissions, room rent	715	175
Courier expense reimbursement	-	210
Printing	1,591	1,262
Temporary memberships	302	50
Reimbursed expenses	13	-
	\$ 6,424	\$ 6,534

GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION

Notes to Financial Statements

Year Ended December 31, 2016

(Unaudited)

7. DEFERRED CONTRIBUTIONS

	Balance, beginning of year	Additions	Disbursement	Transfers	2016
EXTERNALLY RESTRICTED FUNDS					
One card	\$ 21,061	\$ 11,000	\$ -	\$ -	\$ 32,061
Equity grant	24,770	8,149	2,062	(152)	30,705
Library Foundation donation	6,237	5,000	9,333	-	1,905
Law Matters grant	-	150	200	50	-
CAPYI	-	4,566	4,566	-	-
HRDC	-	3,508	3,508	-	-
SCRD capital grant	2,613	-	-	-	2,613
Story telling project	1,465	-	1,566	102	-
Raise-A-Reader grant	791	1,400	461	-	1,729
Children's area	-	9,371	-	-	9,371
INTERNALLY RESTRICTED FUNDS					
Capital reserve	166,094	73,171	4,958	(5,108)	219,828
Community survey	2,400	-	-	12,964	15,364
Special project	17,637	-	3,116	-	14,521
Reconfiguration	-	-	-	5,108	5,108
	\$ 243,068	\$ 116,315	\$ 29,770	\$ 12,964	\$ 333,205

8. INTERFUND TRANSFERS AND INTERNALLY RESTRICTED FUNDS

During the year, the Board of Directors passed a resolution to transfer and restrict the \$12,964 surplus in the operating fund to the Community Survey Fund, an internally restricted fund.

9. FINANCIAL INSTRUMENTS

The Organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Organization's risk exposure and concentration as of December 31, 2016.

(continues)

GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION

Notes to Financial Statements

Year Ended December 31, 2016

(Unaudited)

9. FINANCIAL INSTRUMENTS (continued)

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Organization is exposed to credit risk with respect to the amounts receivable and term deposits. The amounts receivable were received soon after the year end and term deposit are invested with large financial institutions.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Organization manages exposure through its normal operating and financing activities. The Organization is exposed to interest rate risk primarily through its fixed interest rate financial instruments.

Concentration of risk

Concentration of risk exists when a significant proportion of the portfolio is invested in securities with similar characteristics or subject to similar economic, political, or other conditions. The Board of Directors believes that the concentrations described above do not represent excessive risk.

Investment risk

The maximum investment risk to the Organization is presented by the fair value of the investments. Investments in financial instruments also include the risks arising from the failure of a party to a financial instrument to discharge an obligation when due.

Unless otherwise noted, it is management's opinion that the Organization is not exposed to significant other price risks arising from these financial instruments.

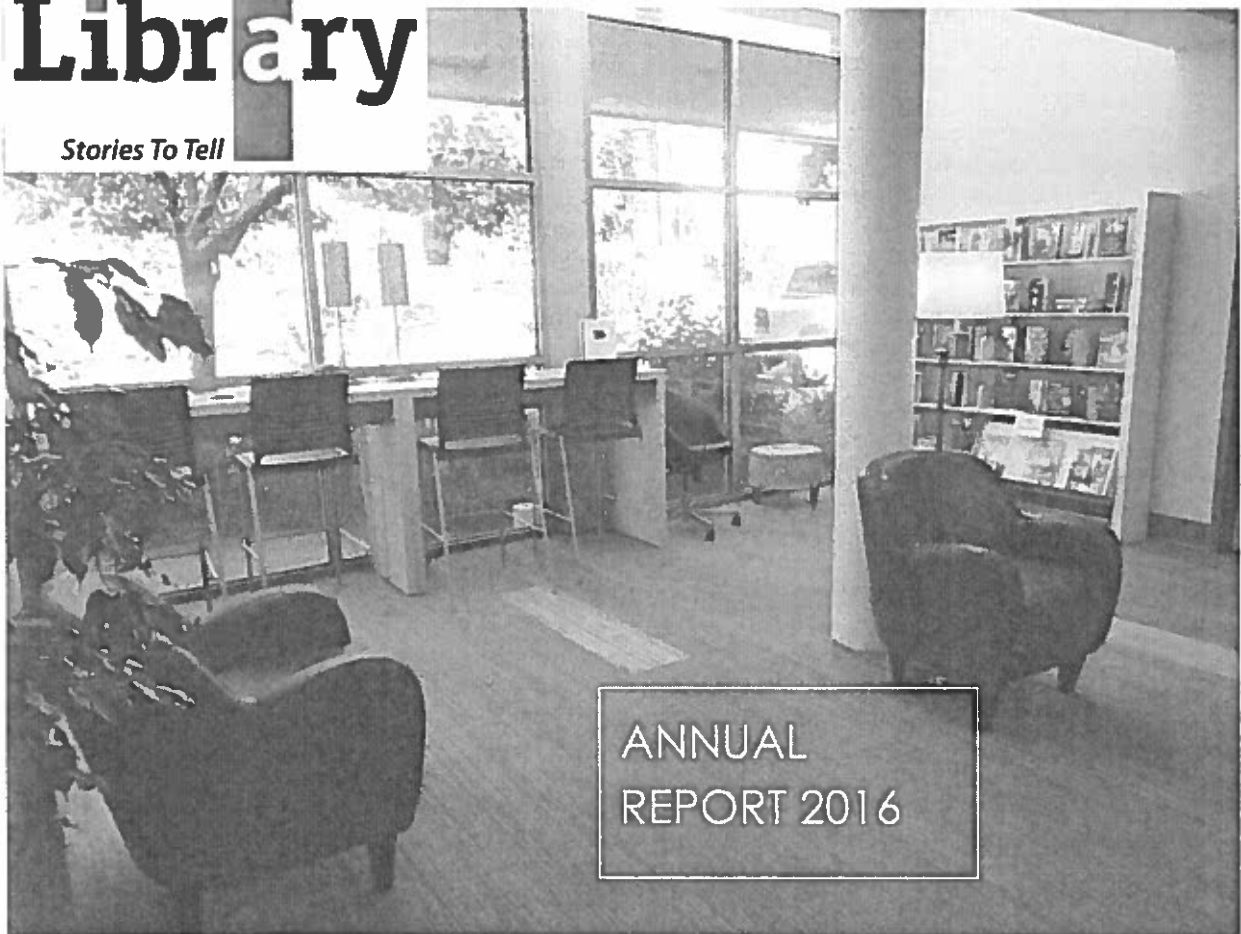
10. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

Gibsons & District Public

Library

Stories To Tell



Report from the Chair and Library Director.

Our 2016 accomplishments highlighted the Library's mission of connecting community to culture, knowledge and ideas. Specifically, the Library reconfiguration project, a project three years in the making, improved and updated the Library space to reflect the changing use of the Library and the evolving needs of our community. Though the changes didn't include expanding the existing Library footprint, many people comment on how much larger and spacious the Library now feels.



Tracey Therrien, Library Director

A testament to the success of the changes was the Truth and Reconciliation Event held at the Library in the fall. The newly reconfigured space provided an ideal venue for community members to come together to learn from the past and reflect on reconciliation and the future. Events like this confirm and support the Library's role as the "Learning Place in the Community".

This project also helped connect the Library to community in a number of ways. In particular the Library Board launched a fundraising campaign to help support the reconfiguration project and in doing so spread the word not only about the project but how our Library is adapting to our rapidly changing world through new services and initiatives. The Library board is grateful for the financial support towards the project from the Library Foundation, Sunshine Coast Regional District, Sunshine Coast Community Foundation and the Sunshine Coast Credit Union. A special thanks also to the hundreds of individuals who donated funds to the Library's online fundraising campaign to update the Children's Area, the final phase of the reconfiguration project. Library staff are excited to start this project in the spring of 2017.

Each year the Library builds on the successes and partnerships of the past to advance the goals and objectives of the Library. In 2017 as the Board and staff review past accomplishments and challenges and embarks on developing a new strategic plan they are committed to reaching out to stakeholders, residents and partners to learn how best to respond to the needs of the community and advance the Library.



Manjit Kang, Board Chair

As the Board Chair I want to speak on behalf of the Board and thank Tracey, the staff and volunteers for the tremendous job they did during the reconfiguration. The Library closed during construction, but staff were still there shelving, sorting and re-shelving all the books and managed to re-open on time 2 weeks later. The character of this Library is warm, friendly and welcoming. That's something special that only the LD, our staff and volunteers make possible and the Board is very grateful for what we have here.

I also want to thank Janet Genders for her 6 years of service on the Board. Janet always contributed a clear perspective to our discussions and provided great leadership on our Centennial Committee which made that celebration such a success. She helped put our Library on the map across BC by arranging a live broadcast of CBC's BC Almanac show from the Library. Thank you Janet.

Finally, on a personal note, this is my final Board report. I have enjoyed 7 great years with this Board and have learned so much from it. I want to thank Tracey, the staff and each and every one of the Board members for their support, engagement and dedication to the Library. I know you all have the best interest of the Library at heart, so I know we can look forward to continued success and many great things in the future.

Manjit Kang, Board Chair & Tracey Therrien, Library Director.

The People

Library Board

Manjit Kang – Chair
Marci Becham Fuller, Co-Vice Chair
Matt Thomson, Co-Vice Chair
Sheila Carlson
Robert Flux
Janet Genders
Janet Hodgkinson
Rob Martin
Alison Sawyer
**Lorne Lewis, Sunshine Coast Regional
District Representative**
**Jeremy Valeriote, Town of Gibsons
Representative**



Staff

Tracey Therrien, Library Director
Heather Evans Cullen, Outreach Coordinator
Danielle Arsenault, Young Person's Librarian
Lynda Carlson, Office Administrator
Tech. Assistants
Amanda Nichol & Jocelyn Stewart
Laura Houle, Circulation Assistant
Circulation Clerks
**Sue Larose Cloherty, Keely Park &
Tammie York**
On call clerks
**Carole Doerksen, Andrea Freeman &
Lorriane McMillan**

Statistics Snapshot

Library members	6,255
New members in 2016	624
Total circulation of all materials	162,963
Circulation per open hour	74 items
Ebook & Audio downloads	15,619
In person visits	93,233
Virtual Visits	31,284
Library & Outreach Programs	475
Program attendance	6,526



Thank you

Thank you to the many volunteers that contribute their skills and time to improving the Library. Your dedication, hard work and enthusiasm make a difference!



Children and Families the Gibbons & District Public Library

In 2016

We welcomed over 86,000 visitors to the Library.

86,000

Kids borrowed 30,551 books, comics, DVDs & graphic novels.

30,551

951 951 infants and preschoolers attended Library storytime.

951

326 326 kids participated in summer activities at the Library.

326

Over 1,300 children participated in Library events at the library and around the community.

1,300



Gibbons & District Public Library
Where to find

Finances

REVENUE 2016

Provincial Grants	\$60,166
SCRD	\$568,964
Other Grants	\$7,506
Charges & Donations	\$12,768
Other Income	\$7,646
Total	\$657,050

EXPENSES 2016

Wages & Benefits	\$454,414
Collections	\$93,565
Library Management	\$29,416
Building Operations	\$39,246
Programs	\$18,790
Amortization	\$8,655
Total	\$644,086

The Library raised close to \$56,000 in donations, grants, and fundraising.

