

2020

SUNSHINE COAST REGIONAL DISTRICT

# ANNUAL REPORT



FOR THE YEAR ENDING DECEMBER 31, 2020

Province of British Columbia



An aerial photograph of a coastal town nestled between a large body of water and a range of mountains. A blue line outlines the Sunshine Coast Regional District, starting from the top of the page, curving down the right side, and then following the coastline and inland areas. The town is visible in the lower left, with a marina and some buildings. The mountains in the background are partially covered in snow.

# The Sunshine Coast Regional District

Province of British Columbia

## ANNUAL REPORT

FOR THE YEAR ENDING DECEMBER 31, 2020





A  
Egmont/Pender  
Harbour

B  
Halfmoon  
Bay

C  
Sechelt Indian  
Government  
District

D  
District of  
Sechelt

E  
Roberts  
Creek

F  
Elphinstone

G  
West Howe  
Sound

H  
Gibsons



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# Who We Are

Incorporated in 1967, the Sunshine Coast Regional District (SCRD) is one of 27 regional districts that were designed to establish a partnership between electoral areas and member municipalities within their boundaries. The octagonal shape of the SCRD logo represents the three municipalities and five electoral areas in the SCRD, which include:

District of Sechelt

Town of Gibsons

Sechelt Indian Government District

Electoral Area A—Egmont/Pender Harbour

Electoral Area B—Halfmoon Bay

Electoral Area D—Roberts Creek

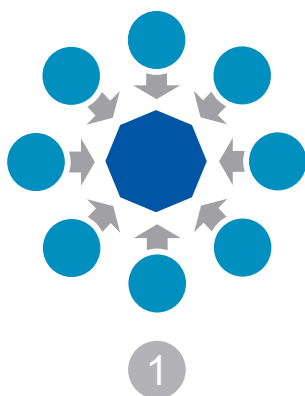
Electoral Area E—Elphinstone

Electoral Area F—West Howe Sound

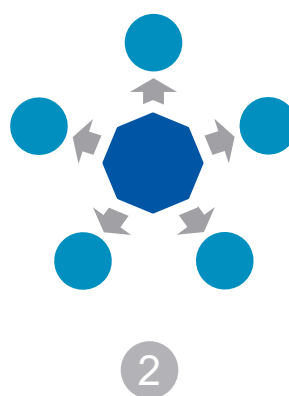
Through the electoral area and municipal partnerships, the SCRD provides services that can be regional (supplied to the whole region), sub-regional (supplied to two or more members within the region) or local (provided to electoral areas, or within a subset of an electoral area, within the region).

The SCRD is governed by the *Local Government Act* and *Community Charter* and is run by a Board of Directors. SCRD Board members also sit as members of the Regional Hospital District Board.

We have three basic roles:



Provide a 'vehicle' for advancing the interests of the region as a whole



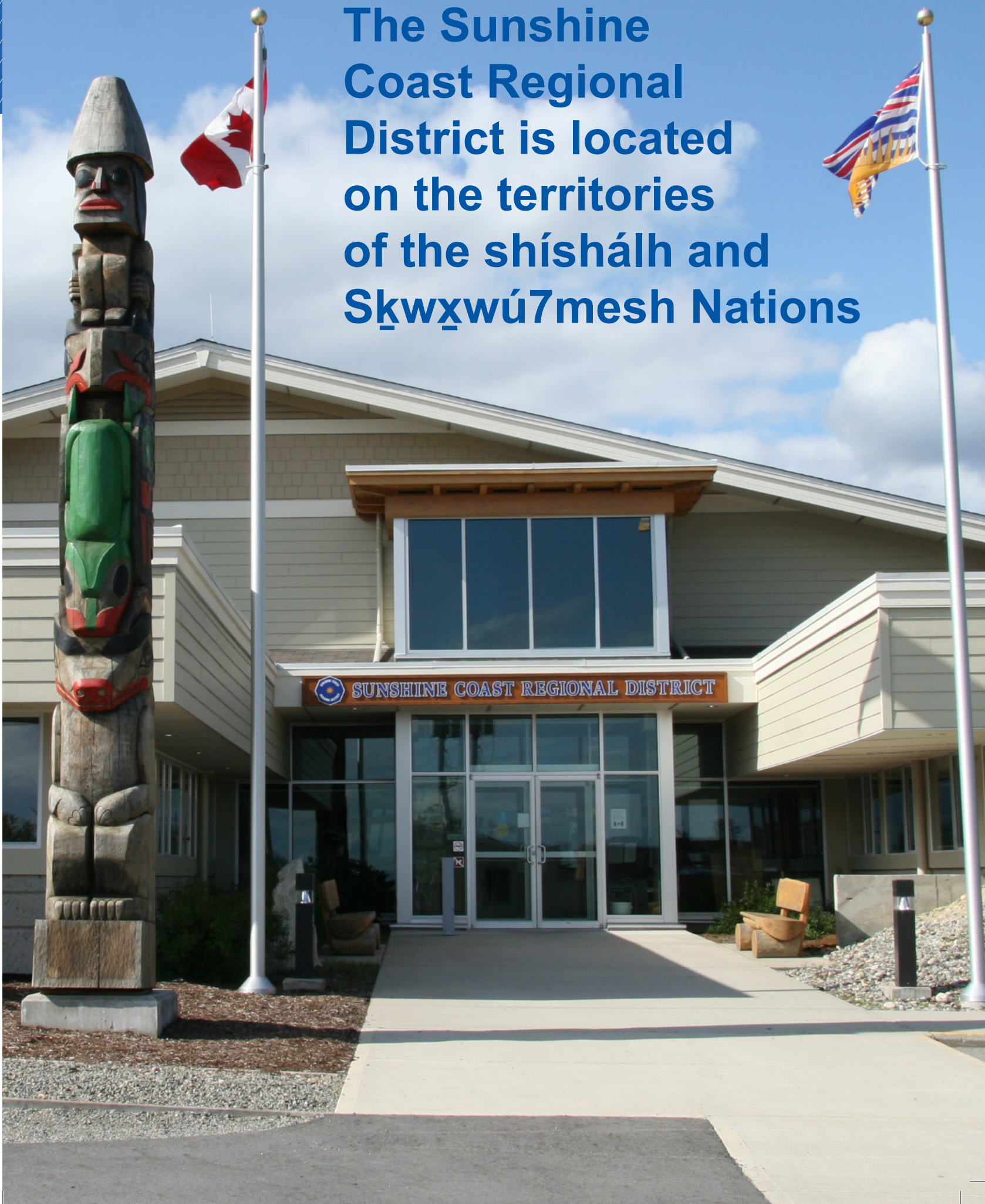
Provide governance for the rural areas



Provide services for some or all areas



**The Sunshine  
Coast Regional  
District is located  
on the territories  
of the shíshálh and  
Sḵwxwú7mesh Nations**





## MESSAGE FROM

# Board Chair Lori Pratt



As Board Chair of the Sunshine Coast Regional District (SCRD), it is my pleasure to present the 2020 SCRD Annual Report.

In my message in last year's Annual Report, written in June, I spoke about how we were looking ahead to an unpredictable future as we continue to deal with a global pandemic and the associated effects on our community, economy and health. Now, in May 2021, we know more about what the future may hold as vaccines roll out across the Province and we can look ahead to what life will look like post pandemic. One thing that has remained constant through the pandemic and will into the future, is the dedication of SCRD staff and our Board to the health and wellbeing of our community – for that I am very grateful.

At the Board level, this has been a year where we have started confronting a number of infrastructure challenges that are facing our region. Many of these decisions on expensive infrastructure upgrades which have had implications for our community have been taken out of our hands due to mandatory work that has to be done to maintain infrastructure and to ensure it continues to operate safely.

A major focus of the Board has, of course, been water supply. As you will read in this report, there have been many positive developments with regard to water supply which include successful groundwater source explorations that the Board and SCRD staff are working to bring online in the coming years.

There have been many other successes that you will read through the report including the implementation of the green bin program, the safe reopen of recreation in the region and the incredible work done by the SCRD's Emergency Operation Centre to help guide the organization and the community through the COVID-19 pandemic. Our Finance Division has also once again been awarded the Canadian Award for Financial Reporting due to their ongoing commitment to excellence and transparency.

As we look ahead to 2021 more bold decisions will be necessary by the SCRD Board as we address infrastructure challenges and other key concerns including the effects of climate change on the region. We also look forward to continuing our work with local First Nations on reconciliation.

Our commitment to you is that every decision we make will be for the betterment of the region with the people and your quality of life as a priority.

A handwritten signature in black ink, appearing to read 'L. Pratt'.

Lori Pratt  
Chair  
June, 2021



## MESSAGE FROM

# Chief Administrative Officer Dean McKinley



Thank you for taking the time to read through the Sunshine Coast Regional District's (SCRD) 2020 Annual Report. This report features all of the great work being done by SCRD staff in our region as we carry out the goals and priorities of our Strategic Plan at the direction of the SCRD Board.

As with many other communities, 2020 was a really challenging year.

The SCRD activated its Emergency Operations Centre (EOC) on three separate occasions. In February for flood damage in Roberts Creek, in March for the COVID-19 pandemic and then on the final day of 2020 for a landslide at the Chapman Creek Water Treatment Plant. Throughout all of these emergency situations I was struck by just how dedicated our staff are to making sure that people stay informed and safe.

Much of our work in 2020 was dominated by the COVID-19 pandemic. Quickly moving to a virtual workplace to keep our staff safe and equipped to continue service to the public, closing administration buildings, closing recreation facilities and then reopening once it was safe to do so. The list goes on. Despite all of this disruption, our staff continued on with the important work to keep our region running.

New water sources, a new green bin program, the reopening of Granthams Hall, important upgrades on waste water facilities, and we procured an online community engagement platform – all of this and more is featured throughout this report.

Finally, I want to say a sincere thank you to you, residents of the Sunshine Coast. In 2020, when our staff had to respond to an unfolding Global pandemic, you supported us. When we closed recreation facilities, you were understanding. When we had to introduce capacity limits at the landfill or any SCRD building, you were aware of the reasons why and didn't question us.

2021 will bring many new challenges as our staff get to work on an ambitious workplan set out by the SCRD Board. I ask that you continue the support you showed in 2020 and play a part as we look ahead to projects and initiatives that will improve life for everyone on the Sunshine Coast.

Dean McKinley  
Chief Administrative Officer  
June, 2021





# Board of Directors



**Lori Pratt, Chair**  
Director, Halfmoon Bay  
(Area B)

The Board is made up of nine directors, one from each Electoral Area and those appointed by the member municipalities. Electoral Area Directors are elected for a four-year term; and Municipal Directors from the Town of Gibsons, the District of Sechelt, and Sechelt Indian Government District, are appointed by their councils. Board meetings are held twice a month and are open to the public.

Every November, a Chair and Vice-Chair are elected from among the nine Directors. The Chair is then responsible for selecting the Chairs for the Standing Committees of the Board.



**Darnelda Siegers**  
Vice-Chair  
Director  
District of Sechelt



**Leonard Lee**  
Director  
Egmont/Pender  
Harbour  
(Area A)



**Andreas Tize**  
Director  
Roberts Creek  
(Area D)



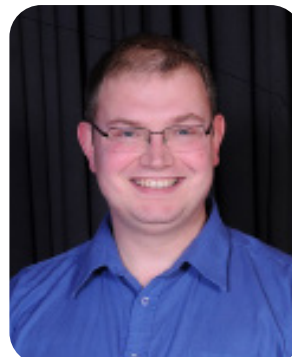
**Donna McMahon**  
Director Elphinstone  
(Area E)



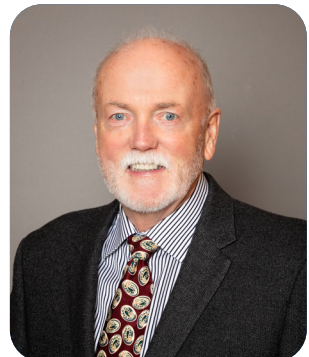
**Mark Hiltz**  
Director  
West Howe Sound  
(Area F)



**Warren Paull**  
Director  
Sechelt Indian  
Government District



**Alton Toth**  
Director  
District of Sechelt



**Bill Beamish**  
Director  
Town of Gibsons



# Standing Committees

The SCRD Board of Directors use Standing Committees to address specific issues, and make recommendations that are forwarded to SCRD Board meetings for final consideration and adoption. SCRD Standing Committees are established with specific yet ongoing mandates.

At present, the SCRD has established the following Standing Committees:

## **Corporate and Administrative Services**

Chair Darnelda Siegers  
Vice Chair Andreas Tize

## **Infrastructure Services**

Chair Donna McMahon  
Vice Chair Mark Hiltz

## **Planning and Community Development Committee**

Chair Alton Toth  
Vice Chair Andreas Tize

The SCRD has also established the Sunshine Coast Policing and Public Safety Committee to consider issues and make recommendations related to regional policing matters; and the Transportation Advisory Committee to consider and make recommendations on regional transportation issues.

## **Transportation Advisory Committee**

Chair Donna McMahon  
Vice Chair Leonard Lee

## **Policing and Public Safety Committee**

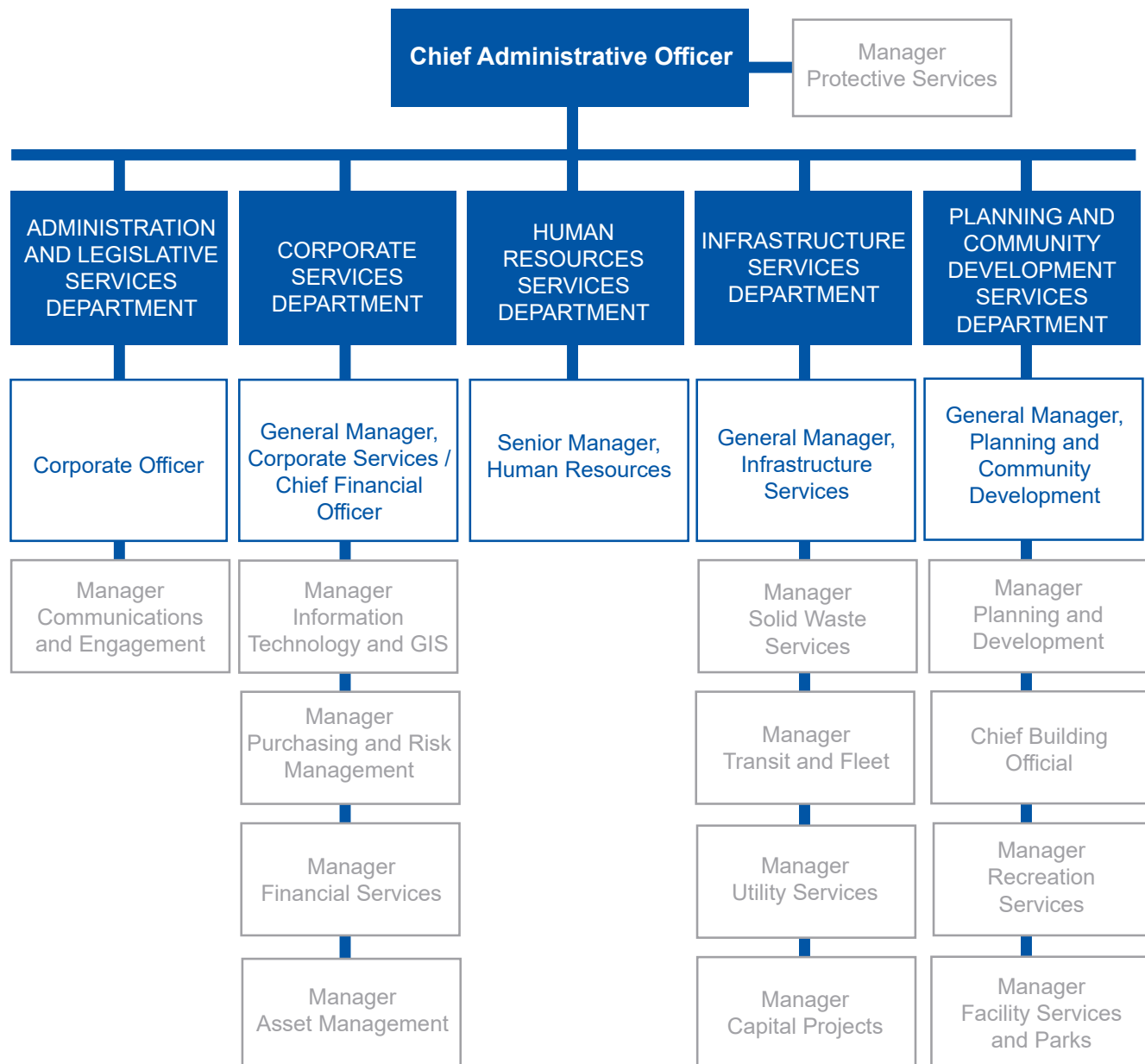
Chair Mark Hiltz  
Vice Chair Leonard Lee



# Organizational Structure

The SCR D employs 296 people (215.16 full time equivalents) who work to provide services to residents within the SCR D each and every day. These staff regularly provide reports and recommendations on improvements to services in the Regional District which are then passed to the Board to make decisions on.

The SCR D also has 164 dedicated volunteers who work in areas such as the Fire Departments and Dakota Ridge.





## SUNSHINE COAST REGIONAL DISTRICT DIRECTORS

### MUNICIPAL DIRECTORS

#### DISTRICT OF SECHELT

Darnelda Siegers (Vice Chair)  
Alton Toth

#### TOWN OF GIBSONS

Bill Beamish

#### SECHELT INDIAN GOVERNMENT DISTRICT

Warren Paull

### ELECTORAL AREA DIRECTORS

#### AREA A

Egmont/Pender Harbour:  
Leonard Lee

#### AREA B

Halfmoon Bay:  
Lori Pratt (Chair)

#### AREA D

Roberts Creek:  
Andreas Tize

#### AREA E

Elphinstone:  
Donna McMahon

#### AREA F

West Howe Sound:  
Mark Hiltz

# STRATEGIC FOCUS AREAS

### ENGAGEMENT AND COMMUNICATION



### ASSET STEWARDSHIP



### ADVOCACY

### COMMUNITY RESILIENCE AND CLIMATE CHANGE ADAPTATION



### WORKING TOGETHER







## ENGAGEMENT & COMMUNICATION

**GOAL:** To proactively engage with our residents, partners and staff in order to share information and obtain their input on issues and decisions that affect them.

**WHY?:** A commitment to public and staff engagement will enhance our residents' trust and confidence in the decisions of their local government and foster a more inclusive and rewarding work environment for our staff and volunteers.

### ACCOMPLISHMENTS

Provided training and ensured adequate resources for the planning and delivery of public engagement activities.

Enhance the distribution of internal communication to include elected officials, volunteers and staff including those without email.

Reviewed and updated employee recognition programs.

Developed employee and volunteer engagement program.

Conducted an audit for the redesign and replacement of the corporate website.

Launched an app for waste/recycling collection services.



## ASSET STEWARDSHIP

**GOAL:** To ensure that the SCRD's built and natural assets serve our residents now, and in the future.

**WHY?:** The SCRD manages hundreds of millions of dollars in infrastructure that delivers a range of services to residents. We must effectively maintain, replace and develop new infrastructure to meet current and future demands.

### ACCOMPLISHMENTS

Review and update Drought Management Plan to ensure alignment with water supply capacity.

Expand water conservation programs and increase engagement with residents and stakeholders on water conservation.

Update and implement Regional Organics Diversion Strategy, including curbside collection services, outreach and education program and organics ban from landfill.

Undertake Solid Waste Management Demand Analysis and develop options for long-term solid waste management approach for garbage, recycling, organics.

Develop and implement asset management plan components including asset inventory, condition assessments, levels of service, risk assessments, capital and operational maintenance plans and funding strategies.





## WORKING TOGETHER

**GOAL:** To lead, encourage and support our partners and stakeholders in working together to understand and address the opportunities and challenges facing our region.

**WHY?:** Sunshine Coast residents are served by multiple local governments, First Nations governments, Islands Trust, School District 46, Vancouver Coastal Health and a variety of other agencies and organizations. We need to share information and work together.

### ACCOMPLISHMENTS

Meet at the governance and administration levels to discuss opportunities for collaboration and process improvement.

Enhance corporate and community knowledge and awareness of First Nations history and culture.

Develop or update protocol agreements with First Nations governments.

Pursue regional planning framework for local governments and First Nations to address regional growth with consideration to economic, social, and environmental values and impacts.

Identify and implement opportunities for joint initiatives, collaboration and information sharing between local governments.



## COMMUNITY RESILIENCE AND CLIMATE CHANGE ADAPTATION

**GOAL:** In the face of a global climate emergency we must move swiftly to reduce GHG emissions and enhance our region's resiliency to the effects of a changing climate.

**WHY?:** We are already seeing the impacts of climate change, including increasingly severe seasonal drought, sea level rise, wildfires and extreme weather events. We must put plans and measures in place to inform and prepare our citizens and protect and adapt our infrastructure.

### The following tactics have not been completed due to deferral of staff resources to 2021.

Review climate change projections and complete climate change impact mapping	Update corporate emissions inventory and set new targets
Undertake risk/vulnerability assessments for communities and infrastructure	Undertake steps to achieve Climate Action Revenue Incentive Program (CARIP) Level 4 (carbon neutrality)
Develop and implement adaptation strategies and measures including emergency plans, for priority risk areas	Develop corporate fleet management strategy
Update community emissions inventory	Review programs/facilities/services and in accordance with public health directives implement methods to deliver programs/services remotely
Set community emission reduction targets	Active commitment to fairness, justice and equality in the formulation and implementation of public policy, distribution of public services and management of all institutions serving the public directly or by contract
Develop community partnership model for emission reduction projects	Develop a social equity lens





## ADVOCACY

**GOAL:** To advance a collective voice to represent the interests of the region with the Provincial and Federal governments and other agencies responsible for providing governance and services in our region.

**WHY?:** We need to influence government policies and practices that impact our residents and our communities.

The Union of BC Municipalities (UBCM) virtual convention was held from September 22 to 24. For the past 100 years the annual convention has provided a forum and common voice for local governments in BC to come together as one voice to develop position statements and advocate for action on provincially significant local issues with senior levels of government. The SCRD's UBCM resolutions are listed below along with additional advocacy done through 2020.

### UBCM RESOLUTIONS

**Business Licensing Authority for Regional Districts:** to utilize business licensing as a tool to support compliance with local bylaws such as the regulation of cannabis and short-term rentals.

**Marine Debris:** to resource and develop a provincial program to assist with marine debris shoreline clean-up efforts.

**Medical Cannabis Safety Concerns:** to expand the legislative framework that provides options for local authorities to oversee building and fire safety requirements for cannabis production facilities.

**Stormwater Management:** to increase collaboration between the Ministry of Transportation and Infrastructure, regional districts, and municipalities to develop and implement management strategies.

**Secondary Rural Road Maintenance:** to review service level standards and increase funding for the upkeep of secondary roads in rural communities.

**Abandoned Vehicles:** to provide additional funding resources to support removal and disposal of abandoned vehicles from rural roads.

**Police Based Victim Services:** to adequately fund on an ongoing basis to support and sustain the need for victim services in communities throughout BC.

**ICI Packaging & Paper Products Recycling Regulation:** to expand BC's Extended Producer Responsibility (EPR) programs to include product categories for Industrial, Commercial and Institutional packaging and paper products.

**Cumulative Effects of Land Use Decisions:** to ensure integrated multidisciplinary land use planning or cumulative effects analysis before authorizing applications for land use.

### ADDITIONAL ADVOCACY

**Housing issues along the Sunshine Coast.** Members of the SCRD Board have been engaged in monthly meetings with the Minister of Housing and brought issues of concern along the Sunshine Coast forward.

**COVID relief for Rural Areas.** The SCRD Board brought forward concerns that municipalities were receiving a higher share of COVID relief funds than Regional Districts.

**Water on the Sunshine Coast.** The SCRD Board continued to raise concerns with all levels of government on the issue of water on the Sunshine Coast.



# Departmental Reviews

## OFFICE OF THE CAO

The Chief Administrative Officer (CAO) oversees all Sunshine Coast Regional District departments, and the regional district's corporate priorities. The CAO is also responsible for Protective Services which includes the Gibsons and District Fire Department, the Roberts Creek Volunteer Fire Department, the Halfmoon Bay Volunteer Fire Department, the Egmont Volunteer Fire Department, Emergency Telephone-911, Sunshine Coast Emergency Planning, and bylaw enforcement.

### Accomplishments

Senior staff completed Mi tel'nexw leadership training including a focus on decolonizing and reconciliation as part of leadership practice.

Emergency Operations Centre activated and an evacuation order was issued to residents of Roberts Creek due to the risk caused by localized flooding.

Emergency Operations Centre activated to coordinate COVID-19 response.

Development and adoption of COVID-19 Restart Plan.

Launched weekly "CAO's Corner" staff memo.

Participated in joint meeting with qathet Regional District to discuss various topics that affect both regions.

Reviewed and updated the 2019-2023 Board Strategic Plan.

Completed the Community Wildfire Protection Plan.

Procured an Emergency Mass Communications Alert System.

Installed new telecommunications towers at Chapman Creek and Roberts Creek and new communications equipment at existing towers.

Created an independent task force to evaluate Directors' Remuneration structure and develop policy for a regular remuneration review process.



# 150

TOTAL OFFICIAL COMPLAINTS FOR  
BYLAW AND DOG CONTROL

# 240

INCIDENT RESPONSES FROM THE  
GIBSONS AND DISTRICT VOLUNTEER  
FIRE DEPARTMENT

# 129

INCIDENT RESPONSES FROM ROBERTS  
CREEK VOLUNTEER FIRE DEPARTMENT

# 123

INCIDENT RESPONSES FROM  
HALFMOON BAY VOLUNTEER FIRE  
DEPARTMENT

# 40

INCIDENT RESPONSES FROM EGMONT  
VOLUNTEER FIRE DEPARTMENT



# ADMINISTRATION AND LEGISLATIVE SERVICES

The Administration and Legislative Services Department is responsible for planning, coordination and control of corporate administrative functions in accordance with the *Local Government Act* and ensures the provision of services in compliance with the Regional District's bylaws, policies, procedures, and statutory requirements.

The Administration and Legislative Services Department provides support services for all Regional District functions. Areas of responsibility include Corporate Administration, Legislative Services, Records Management and Communications.

## Accomplishments

Conducted the Alternative Approval Process to seek elector approval for long-term borrowing to fund the design and construction of the Church Road Well Field project.

Coordinated with divisions and departments to safely resume in-person front counter services at the SCRD Administration building.

Worked with Information Technology to coordinate technology improvements in the SCRD Boardroom to facilitate electronic / in-person meetings for the SCRD Board and Committees in response to COVID-19 public health order requirements.

Implemented a live video streaming system to facilitate electronic meetings using Zoom services in response to COVID-19 remote meeting requirements for SCRD standing committees, select committees, advisory committees, advisory planning commission meetings, and public hearings.

Established new position for Manager, Communications and Engagement.

Worked with consultants on community and staff engagement to deliver an assessment report for the SCRD website.

Developed and implemented policy and procedures to ensure that physical records were tracked, protected and stored securely when they were taken home by SCRD staff working remotely during the pandemic.

Procured an online community engagement platform.



**301**  
INACTIVE RECORD CENTRE  
RETRIEVALS

**931**  
RECORDS MANAGEMENT  
HELP DESK REQUESTS

**2,706**  
FACEBOOK FOLLOWERS

**1,755**  
TWITTER FOLLOWERS

**32**  
FREEDOM OF INFORMATION  
REQUESTS

# CORPORATE SERVICES

The Corporate Services Department is responsible for Purchasing and Risk Management, Information Technology and Geographical Information Systems, Asset Management, Financial Services, Civic Addressing, Sunshine Coast Regional Hospital District Administration, Rural Grant-in-Aid, Member Municipal Debt, Pender Harbour Health Clinic, Economic Development, Library Services, and Museums.

## Accomplishments

Received the Canadian Award for Financial Reporting and the Government Finance Officers Association Distinguished Budget Award.

Continued to develop a multi-year annual risk review plan with corporate wide options for risk registry process.

Provided support to internal functions to assist with financial impacts that were realized due to the global pandemic

Continued with social procurement training with staff and vendor community outreach.

Implemented community engagement information sessions on the potential impacts of wastewater local service areas on residents.

Ongoing development of 'Asset Inventory and capital planning-for Water, Parks and Ports.

Successfully received grants for two wastewater service areas.

Developed a variety of web mapping applications for several SCRD departments to meet changing needs. Began providing Geographic Information Systems services to the Town of Gibsons.

Developed protocols and procedures for using Zoom in conjunction with YouTube. Implemented live-streaming equipment to deliver regular public board and committee meetings in a consistent, reliable and publicly accessible fashion. Now expanding this to include Public Hearings, dialogues, and other public events.



391  
ADDRESSES ASSIGNED

996  
MAPPING PUBLIC ENQUIRIES

49  
BIDS TENDERED AND  
AWARDED

14,133  
ACTIVE MYSCRD USERS

607  
PURCHASE ORDERS ISSUED



# PROJECT HIGHLIGHTS



## We Hit Water

2020 was a successful year for the SCRD's Infrastructure Services Department as staff conducted drilling to check the potential to develop wells at four locations. The wells were drilled in the Gray Creek area, Maryanne West Park, Harman Road and Langdale. This drilling confirmed the potential to develop wells at three of the four locations. Further development of these wells will result in additional supply for those residents currently serviced by the Chapman Water System.

## A Challenging Year for Recreation

The COVID-19 pandemic and public health orders put in place for everyone's safety resulted in a busy and challenging year for SCRD recreation staff and management teams. Since March of 2020, these teams have regularly responded to new public health orders which have ranged from a complete shutdown of the SCRD's recreation facilities to new booking systems for recreation users. When the time came to reopen recreation facilities, SCRD staff responded quickly in a dedicated manner that always focused on the safety of our community. It is for this reason that the SCRD's 'Recreation Restart' program has been recognized as a leader in the Province with many other jurisdictions following the SCRD's lead in reopening recreation safely.

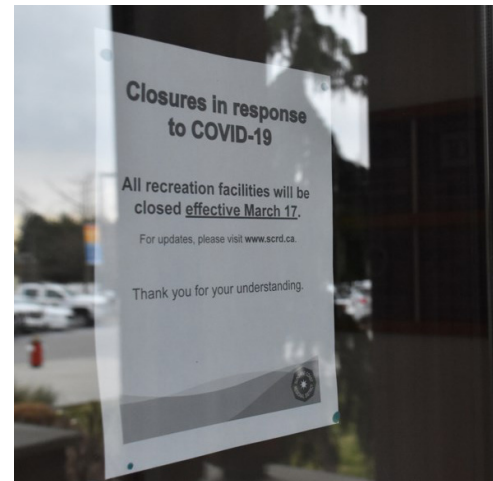


Photo: Coast Reporter



## Green Bins are a Hit

In October, the SCRD implemented a new curbside food waste collection service for residents who also receive garbage collection from the SCRD. The service has been a real success with over 162.11 of food waste collected in just three months. Food waste accounts for 35% of household garbage found the Sechelt Landfill – this new collection service has ensured that this waste is being diverted and turned into compost.

## Emergency Operations Centre Activated

On March 16, 2020 the SCRD activated the regional Emergency Operations Centre (EOC) in response to the emerging COVID-19 pandemic. By the following day, March 17, all SCRD recreation facilities, community halls and sports fields were closed. Board, committee and advisory committee meetings began being conducted electronically and continued that way throughout 2020. The EOC supported SCRD staff to ensure that essential services such as Transit, garbage collection and water services remained operational. The EOC also supported staff in moving to a virtual workspace with the majority of SCRD staff working from home through 2020. This EOC has been a collaborative approach with the District of Sechelt, Town of Gibsons and shíshálh Nation all included. As of December 31, 2020, the SCRD's EOC remains active.



## Grand Re-Opening for Granthams Hall

Known as the 'hall with heart,' Granthams Landing Community Hall reopened to the public on February 14 after eight months of extensive renovation. The historic hall, originally a church, was built by volunteers in 1931. In 2009, the SCRD acquired the hall and added it to its Community Heritage Register as a significant heritage property. The building was a venue for a variety of community activities and events until it was closed in 2015 due to structural issues resulting from the building's age and deteriorated condition. The refurbishments of the hall cost over half a million dollars and included the replacement of the foundation, roof and septic system at the hall. The refurbished hall has given local residents a new space to create, teach, perform and present.

## Steps Toward Reconciliation

In July, shíshálh professional weaver and artist Jessica Silvey gifted a blanket to the SCRD in commitment to the journey we are weaving together, toward reconciliation. "Unbroken Friendship" is prominently showcased in the lobby of the SCRD's administration building in a display case designed and constructed by shíshálh artist and wood worker Shain Jackson. The syiyaya Reconciliation Movement is a grass-roots movement for all peoples within the shíshálh homelands, inspired by and dedicated to the Survivors of Indian Residential Schools, including Day Scholars.





# HUMAN RESOURCES SERVICES

Human Resources is a centralized support service responsible for providing strategic workforce development processes and continuous improvement of best practices to and for all staff in all functions of the Sunshine Coast Regional District.

They are responsible for promoting industry leading best practices and ensuring awareness of, and ongoing compliance with, legislative requirements such as the Workers' Compensation Act, Employment Standards Act, BC Human Rights Code, and the BC Labour Code, all as guided by the Code of Ethics and Professional Standards of the Chartered Professionals in Human Resources (CPHR) of BC and Yukon.

## Accomplishments

Developed and implemented a new Respectful Workplace policy, complaint form, procedures, and developed and delivered associated workshops.

Senior Manager, HR, led a "Best Practices in HR" panel discussion at the Local Government Management Association (LGMA) pre-conference workshop for CAOs.

HR staff served on the virtual Emergency Operations Center (EOC) team, activated in response to the novel COVID-19 pandemic, and, later in 2020, in response to the Chapman Creek landslide.

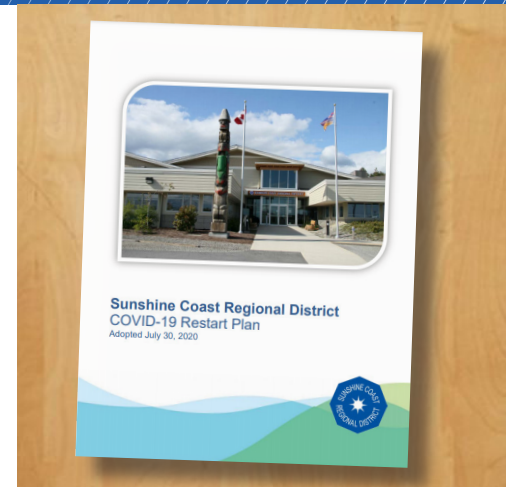
Continued collective agreement negotiations through to early March with agreement to postpone in response to COVID-19.

Entire HR team pivoted to virtual environment and remote work arrangements, revamping virtual recruitment, selection, on-boarding, orientation and training processes.

New SCRD WorkSafeBC Safety Plan created, Pandemic Exposure Control Plan updated, and associated risk assessments and control measures implemented throughout the organization in response to COVID-19.

Developed new Sick Leave During COVID-19 Policy, Safety Policy, and Working Remotely Policy in response to the pandemic.

Negotiated agreements on new Letters of Understanding with the union to address virtual hiring practices, flexible work schedules and temporary layoffs in response to COVID-19.



New SCRD CAO Performance Evaluation Template finalized with Committee, implemented and utilized by the Board/CAO.

The LGMA's Professional Award for Volunteer Service was presented to the Senior Manager, HR, for significant contributions made to the local government profession including revising the HR Toolkit for BC local governments and serving on the HR Advisory Committee.

Organized custom two-day M'í TEL'NEXW Leadership Workshop for SCRD staff and Directors to learn through teachings from Squamish elders about the impacts of colonization.

67  
JOB POSTINGS

1093  
JOB APPLICANTS

449  
TRAINING AND  
DEVELOPMENT  
ATTENDEES

27  
FIRST AID AND WORKSAFE BC  
REPORTS

# INFRASTRUCTURE SERVICES

The Infrastructure Services Department is responsible for public transit, fleet services, regional solid waste, North and South Pender Harbour water services, regional water, and wastewater services.

## Accomplishments

Ensured that all water, wastewater, transit and solid waste collection and disposal services continued to operate in support of the community and in compliance with provincial COVID-19 health orders and guidelines.

Developed and implemented the Green Bin program to allow for the composting of residential food-waste.

Completed an initial assessment on options for the disposal of the Sunshine Coast's solid waste when landfill is full in 2026.

Modified the operations of the public drop-off area and developed a plan in response to unexpected ground settlement at the Sechelt Landfill.

Initiated a dedicated transit service for healthcare workers.

Drilled test wells at four locations and confirmed that there is a good potential to develop a well field in Langdale as an additional water supply source for the Chapman Water System.

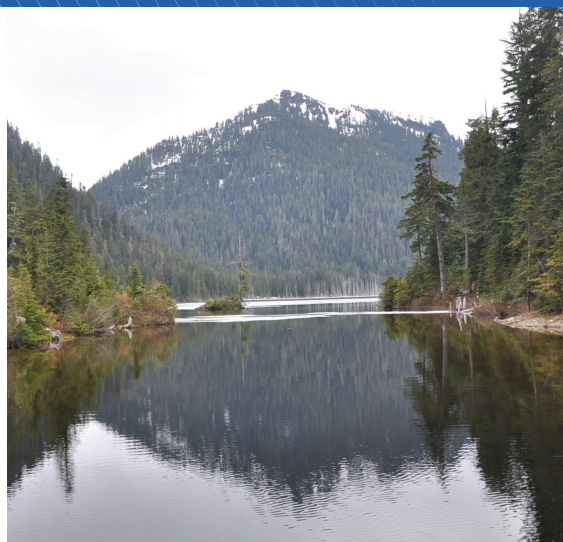
Completed an assessment of options to improve the water supply to the Eastbourne community on Keats Island.

Advanced the design and permitting associated with the Church Road well field to be constructed in 2021 and 2022.

Initiated a Water Supply Advisory Committee to advise the SCRD on water supply plans and policies and any associated participation of community.

Conducted assessments and completed plans to improve the safety of the four dams operated by the SCRD.

Assessed how the Woodcreek Wastewater plant can function better and submitted grant application for the construction of the required improvements.



**1,464**  
RECYCLABLES COLLECTED AT  
DEPOTS (TONNES)

**421**  
WASTE LANDFILLED PER  
PERSON (KILOGRAMS)

**349,138**  
TRANSIT RIDERSHIP

**162.11**  
TONNES OF FOOD WASTE  
COLLECTED FOR COMPOSTING

**476**  
DAILY WATER USAGE PER  
CAPITA (LITRES)



# PLANNING AND COMMUNITY DEVELOPMENT SERVICES

The Planning and Community Development Services Department is responsible for planning and development, building, ports and docks, facility services and parks, recreation and community partnerships, and the Pender Harbour Aquatic and Fitness Centre.

## Accomplishments

Updated SCRD zoning regulations respecting short term rentals following a comprehensive public participation process.

Delivered emergency services to vulnerable populations in Sechelt, Gibsons and Pender Harbour.

Supported community compliance with public health orders through ambassadors at summer hotspots.

Developed a productive partnership with Coast Mountain Bike Trail Association that saw trail maintenance and new wayfinding signage installed at Sprockids Park.

Ensured business continuity for building permits and building inspection services during the pandemic.

Delivered a safe restart for recreation services at recreation facilities and our winter recreation area following all health orders and provincial guidelines – SCRD emerged as a leader in BC for recreation restart.

Ensured SCRD's community park system remained open and available to the community and that our facilities supported compliance with health orders and guidelines.

Worked with member municipalities on the coordinated introduction of Step 1 of the Province's Energy Step Code across the coast. Introduction involved lead-up communications and capacity building opportunities.



## 77

DEVELOPMENT APPLICATIONS  
RECEIVED

## \$58,270

DEVELOPMENT APPLICATIONS  
REVENUE

## 247

CONSTRUCTION PERMITS  
ISSUED

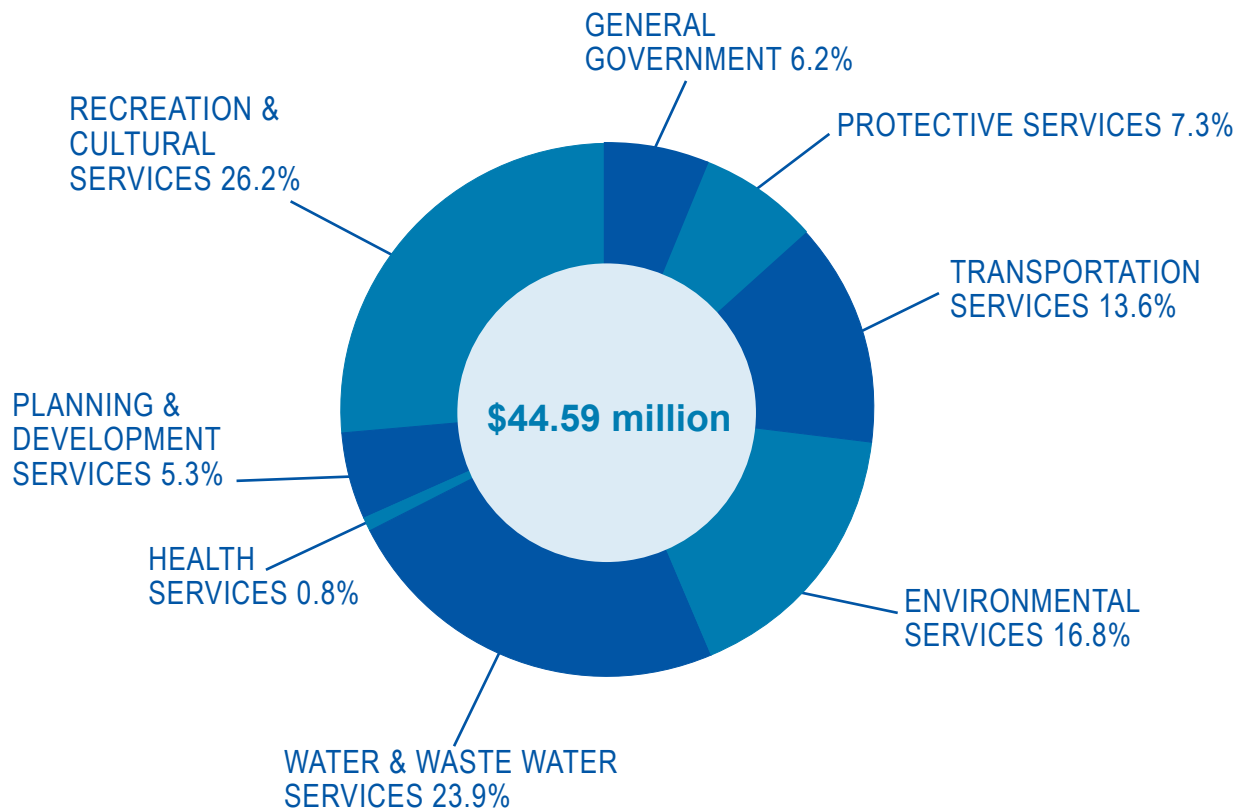
## 89,957

RECREATION FACILITY VISITS

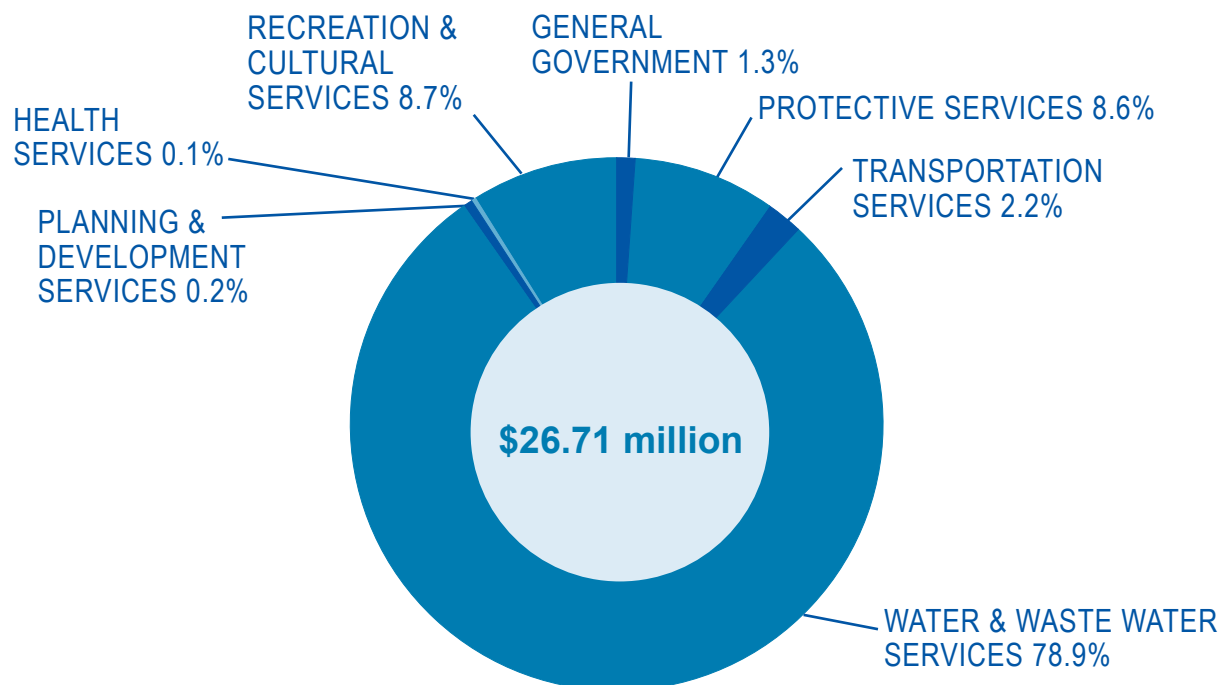
## 2,029

CALLS FOR SERVICE  
FROM THE COMMUNITY

## 2020 OPERATING BUDGET



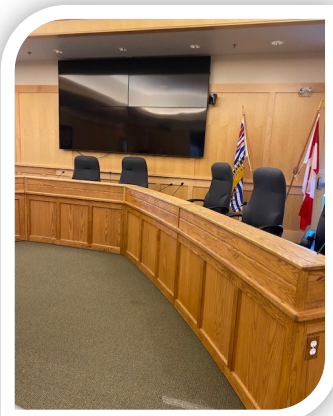
## 2020 CAPITAL BUDGET





# KEY SERVICES

Across the Sunshine Coast, 45 distinct services are delivered to residents by SCRD staff. These services are funded through property taxes, parcel taxes, user fees and other sources of revenue. The costs of each service are recovered only from the area that benefits from that service. Some of the services provided by the SCRD involve all Electoral Areas and Municipalities while others pertain to a specific area. The SCRD is not responsible for roads, tax notices, danger trees or policing.



## General Government Services

- Administration
- Finance
- General Office Building
- Maintenance
- Human Resources
- Information Services
- Feasibility Studies
- Hospital District Admin.
- Grants in Aid
- Elections

## Planning and Development Services

- Regional Planning
- Rural Areas Land Use Planning
- Geographic Information Services
- Civic Addressing
- Heritage Preservation
- Building Inspection Services
- Economic Development

## Public Health Services

- Cemeteries
- Pender Harbour Health Clinic

## Environmental Services

- Regional Solid Waste
- Refuse Collection

## Transportation Services

- Public Transit
- Maintenance Facility
- Regional Street Lighting
- Local Street Lighting
- Ports Services (10 docks)



## Recreation and Cultural Services

- Pender Harbour Pool
- School facilities – Joint Use
- Gibsons and Area Library
- Museum Funding
- Pender Harbour, Halfmoon Bay and Roberts Creek Library Funding
- Community Recreation Facilities
- Community Parks
- Bicycle and Walking Paths
- Regional Recreation Programs
- Dakota Ridge Winter Recreation

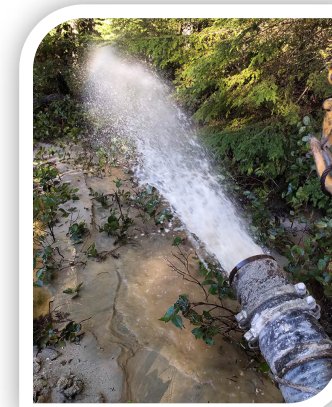
## Additional Responsibilities

- Hillside Industrial Park
- Regional Hospital District



## Protective Services

- Bylaw Enforcement
- Smoke Control
- Fire Protection
- Emergency Telephone (9-1-1)
- Sunshine Coast Emergency Planning
- Animal Control



## Water Services

- Regional Water Services, North and South Pender
- Harbour Water
- Local Sewer Plants

# ELECTORAL AREAS AND MUNICIPALITIES AT A GLANCE

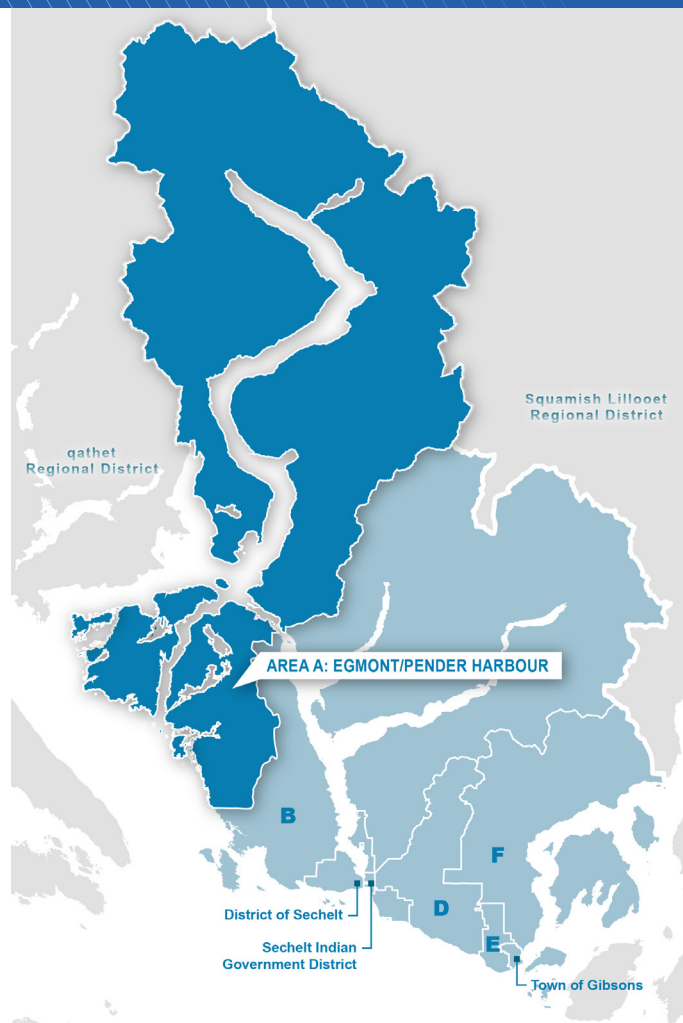
## Area A: Egmont and Pender Harbour

Located at the northern end of the Sunshine Coast Peninsula, the Pender Harbour area is a complex maze of inlets, islands, coves, and lakes. With more than 100 miles of shoreline reaching three miles inland, the Egmont/Pender Harbour area is home to several marinas and numerous tourist accommodations, artists' studios, local shops, restaurants, a health centre and the School of Music.

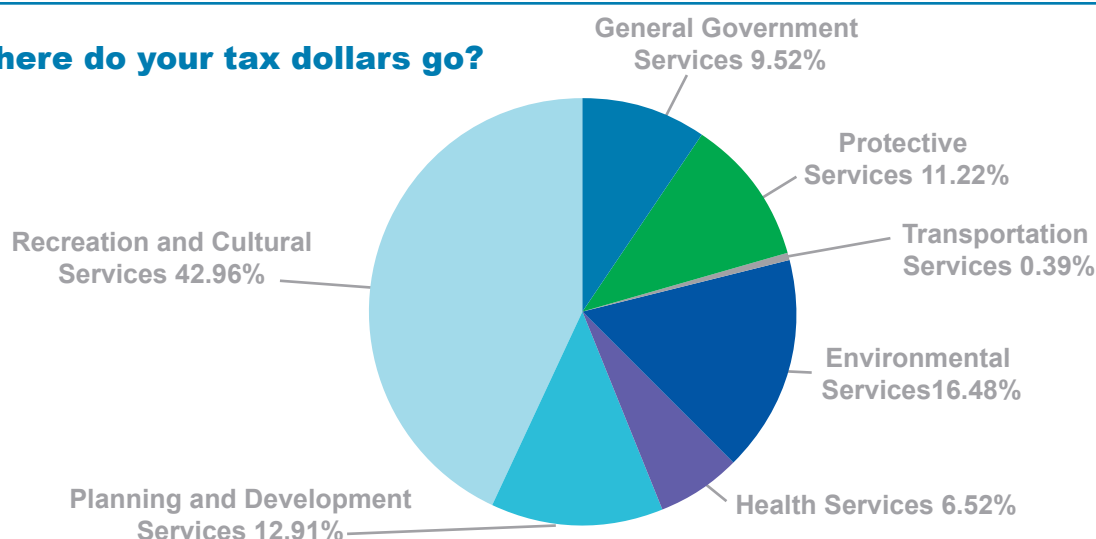
There are several fresh water swimming lakes in the area, as well as extensive hiking and mountain bike trails and diving spots.

The scattered community of settlements clustered around the actual harbour includes Madeira Park, Beaver Island, Garden Bay and Irvines Landing. To the north are Kleindale, Sakinaw Lake, Ruby Lake, Earl's Cove, Egmont, Skookumchuck Narrows and the waterways up Jervis Inlet.

**Population 2,624 (2016 Census)**  
**Growth Rate -2% (2011 Census)**  
**Dwellings 1,381 occupied private dwellings**  
**Area 1,901 sq. km.**



### Where do your tax dollars go?





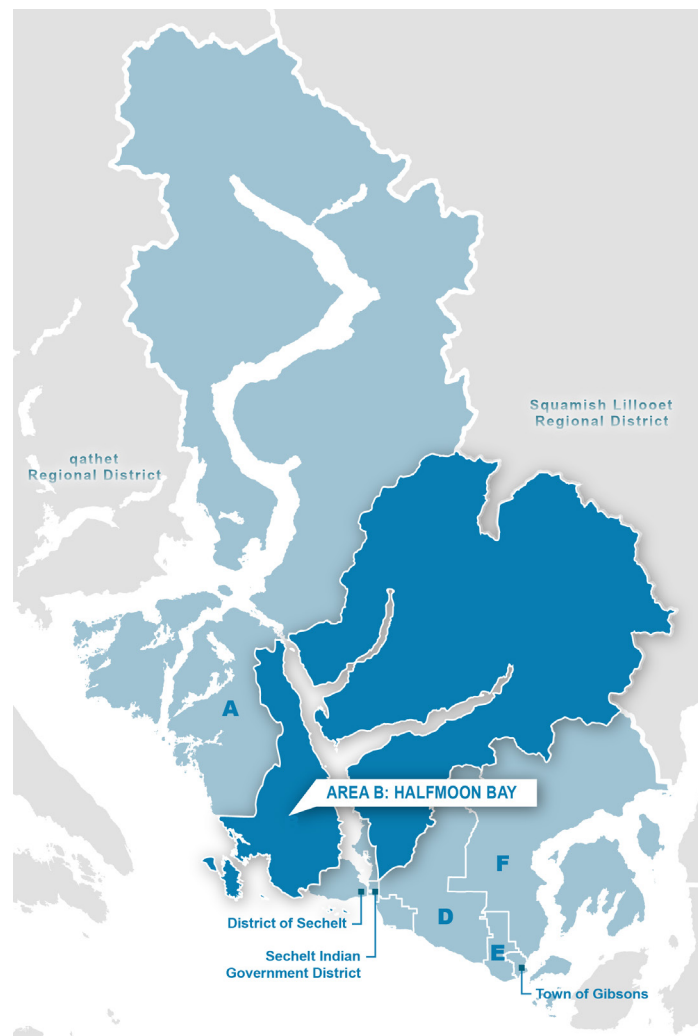
## Area B: Halfmoon Bay

The Halfmoon Bay Area is located northwest of the District of Sechelt. Stretching along the coast from Sargeant Bay on its southern perimeter, the area includes Porpoise Bay from Tuwanek to the Skookumchuk, Salmon and Narrows Inlet, Redroofs, Welcome Woods, Halfmoon Bay, Secret Cove and Wood Bay, which marks the northern perimeter of the area.

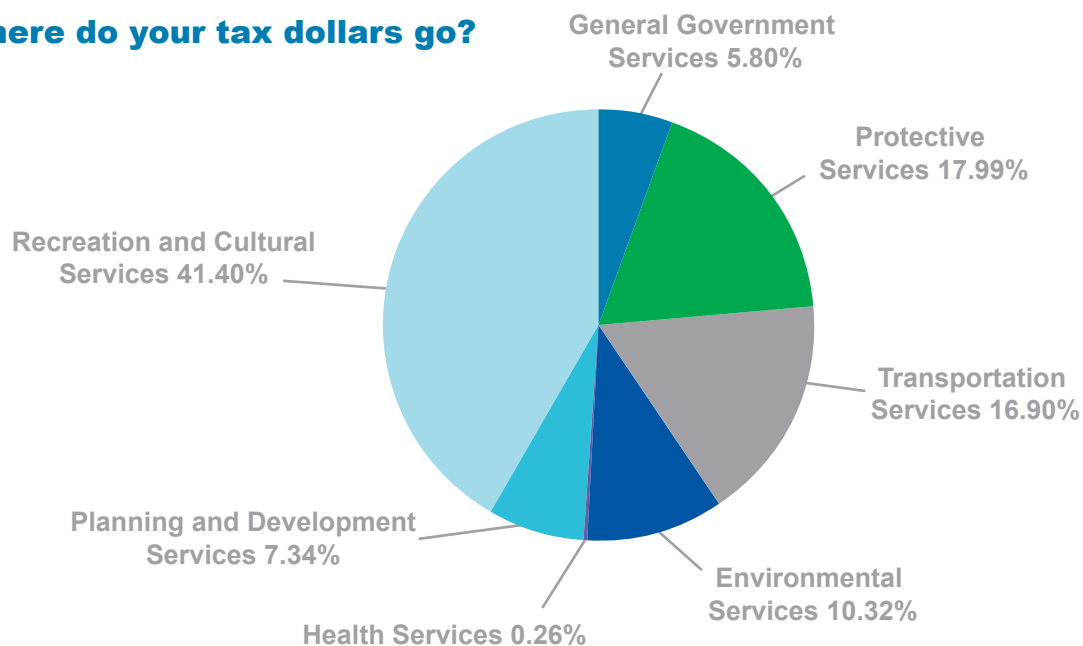
Gentle bays and coves provide several protected harbours for marine traffic; the area includes several parks as well as diving spots, hiking and mountain biking trails.

Electoral Area B also includes the Trail Islands, Merry Island, Franklin Island, North Thormanby Island, South Thormanby Island, Bertha Island, Capri Isle, France Islet, Grant Island, Jack Tolmie Island and Turnagain Island. Land use planning for these islands is the responsibility of the Islands Trust.

**Population: 2,726 (2016 Census)**  
**Growth rate: 1.9% (2011 Census)**  
**Dwellings: 1,247 occupied private dwellings**  
**Area: 1,271 sq. km.**



### Where do your tax dollars go?

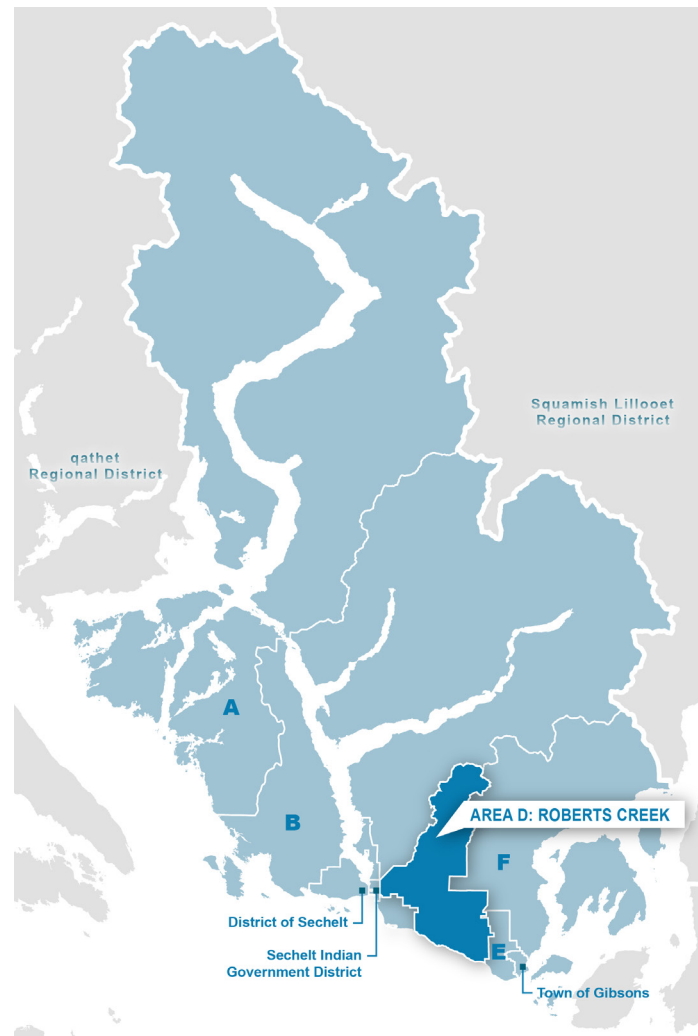


## Area D: Roberts Creek

Roberts Creek is a residential and beach area located between the Elphinstone area and the District of Sechelt. It is known for its 9-km of shoreline, much of which includes sandy swimming beaches, and the Roberts Creek Mandala which is re-painted each year by 300 residents and visitors. The Roberts Creek community is centered around small shops and restaurants which provide a distinct village ambiance. The Roberts Creek Community Hall, a popular venue for dances, meetings and other events, was built in 1934 and is owned, operated and maintained by the community.

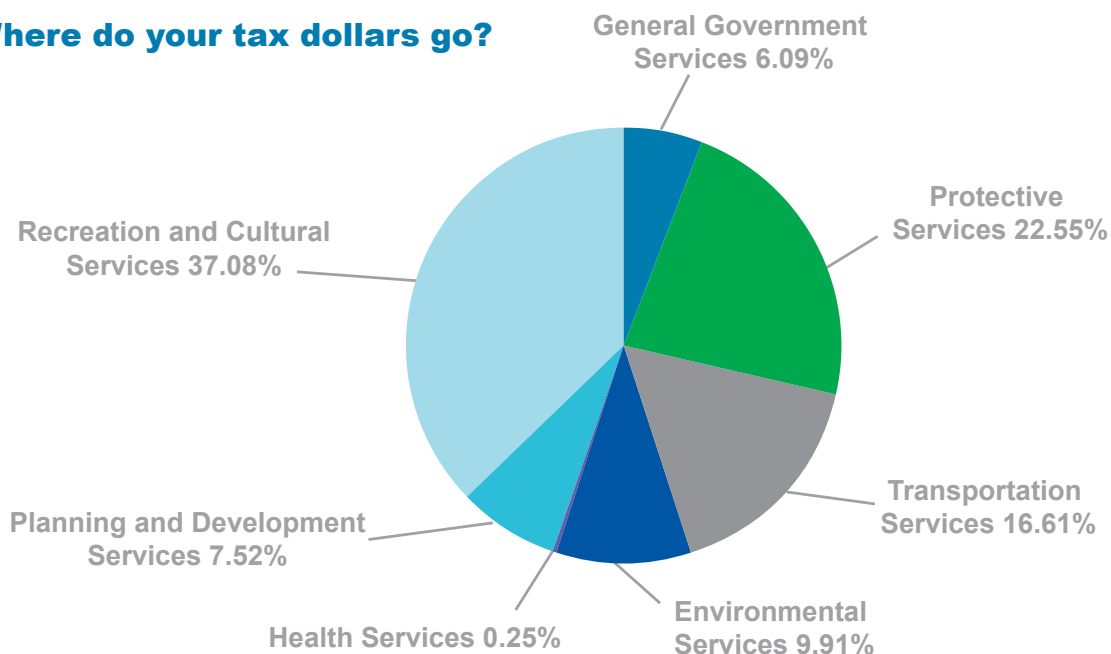
The area includes a paved bike path that runs parallel to the highway; a golf course, Cliff Gilker Park, a family-oriented hiking area.

Roberts Creek is also the location for several important regional amenities including Dakota Ridge, a winter recreation area offering 12-km of groomed snowshoe and cross-country ski trails, the "Sechelt" landfill, the SCR D's water intake and Seaview cemetery.



**Population: 3,421 (2016 Census)**  
**Growth rate: 5.5% (2011 Census)**  
**Dwellings: 1,508 occupied private dwellings**  
**Area: 143.6 sq. km.**

### Where do your tax dollars go?





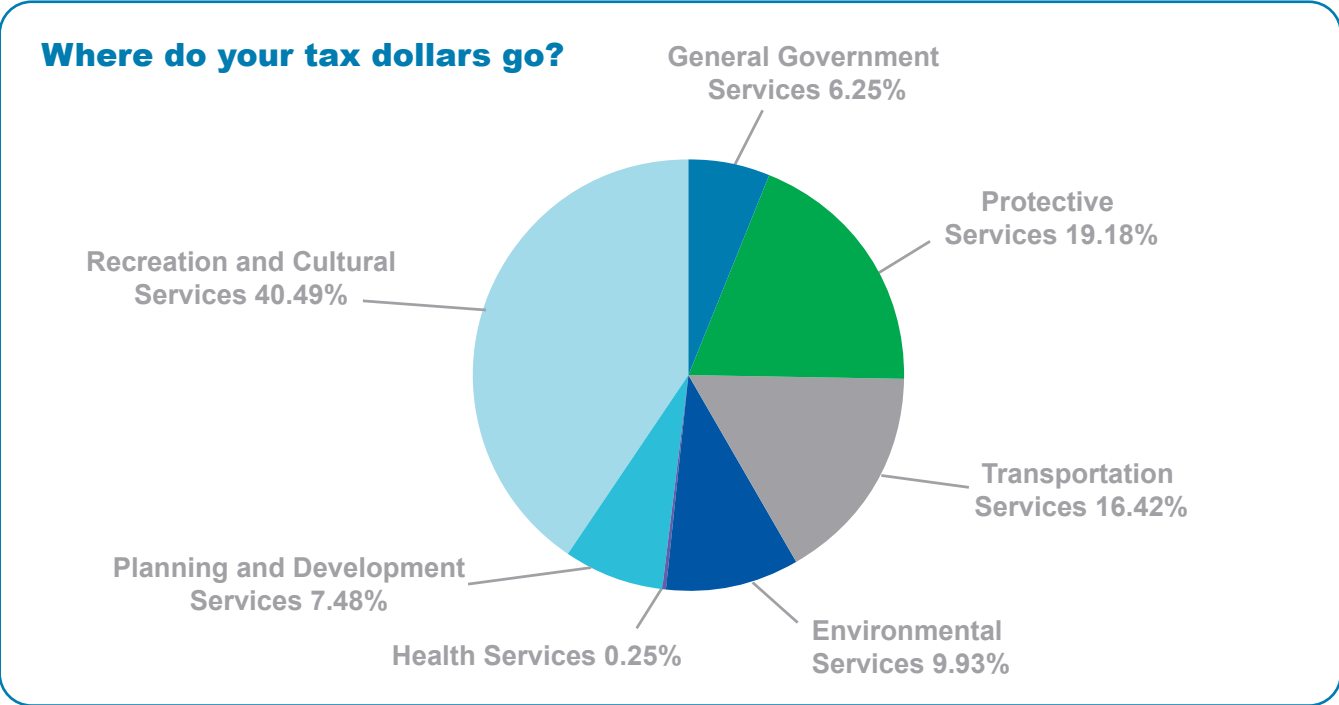
# Area E: Elphinstone

Elphinstone is a small, but populated area surrounding the north, west and south of Gibsons. The southernmost area in the SCRD, Elphinstone is home to an agricultural plateau where early farm settlements are still operational.

Elphinstone also includes large tracts of undeveloped land, small businesses, residential areas, parks and a pioneer cemetery.

There are several public beaches, parks, greenways, major creek corridors and ravines running throughout the area, which are linked together with walking and bicycle trails. The Ocean Beach Esplanade is a waterfront area that serves as a recreation focal point for the entire community; another major attraction along the Esplanade is Chaster House, a popular waterfront rental place for community and private events.

**Population:** 3,664 (2016 Census)  
**Growth rate:** 5.2% (2011 Census)  
**Dwellings:** 1,549 occupied private dwellings  
**Area:** 21 sq.



# Area F: West Howe Sound

The West Howe Sound area includes Langdale, Port Mellon, Williamson’s Landing, Granthams Landing, Soames, Hopkins Landing, and Gambier and Keats Islands. Although this is the most lightly populated area in the SCRD, it has the highest growth rate in the Regional District.

The communities of West Howe Sound stretch along the lower roadway (Marine Drive) from Gibsons, to the ferry terminal, past the ferry terminal towards Port Mellon, and up the ferry bypass route into Upper Gibsons and Area E – Elphinstone. Ferry service to Gambier Island and Keats Island is available at the Langdale ferry terminal.

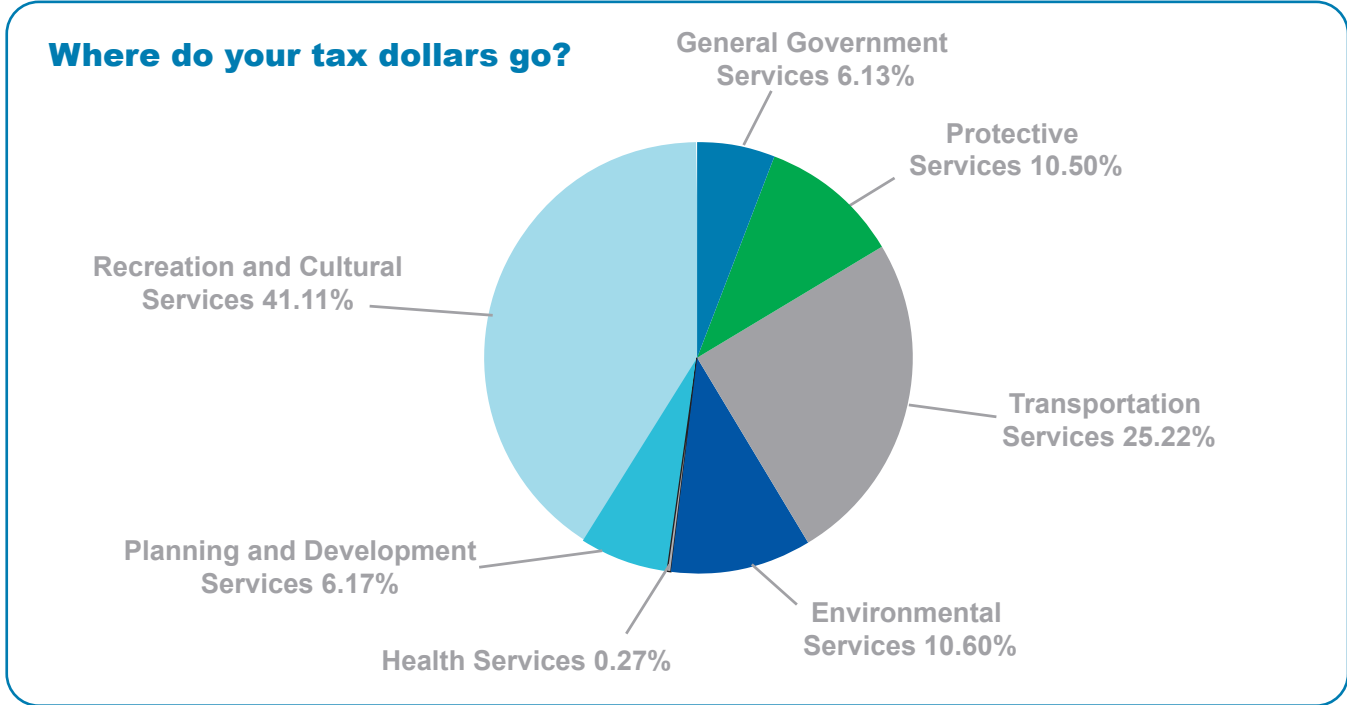
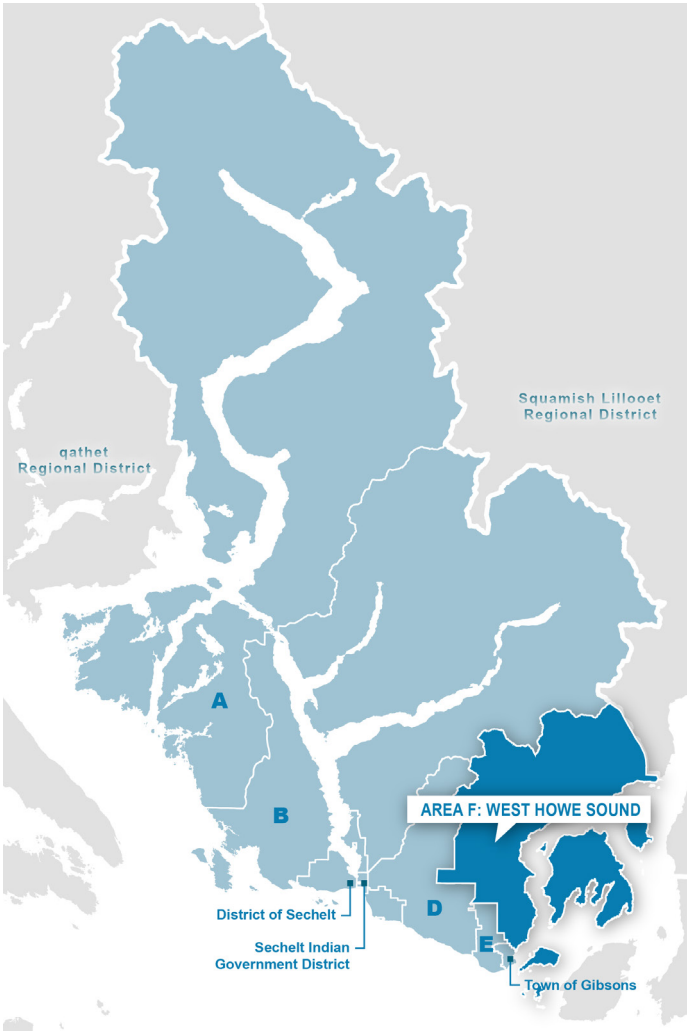
The area leads all of BC in the number of summer camps due to its proximity to Vancouver (40 minute ferry ride); much of the growth and large housing in the area is due to commuters working in Vancouver, and recent retirees.

Population: 2,043 (2016 Census)

Growth rate: 1.4% (2011 Census)

Dwellings: 942 occupied private dwellings

Area: 381 sq. km.km.





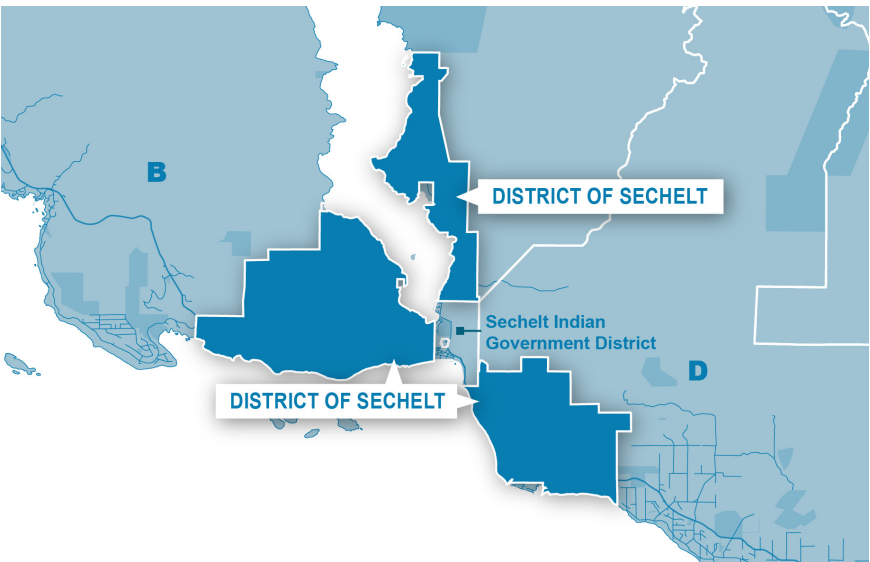
# District of Sechelt

The District of Sechelt includes the Village of Sechelt, Selma Park, Davis Bay, Wilson Creek, West Sechelt, East and West Porpoise Bay, Sandy Hook and Tuwanek.

There are several residential areas located throughout the region. In addition to a large shopping and services area and waterfront walkway, the Village of Sechelt is home to several art galleries and restaurants as well as the Provincial court house.

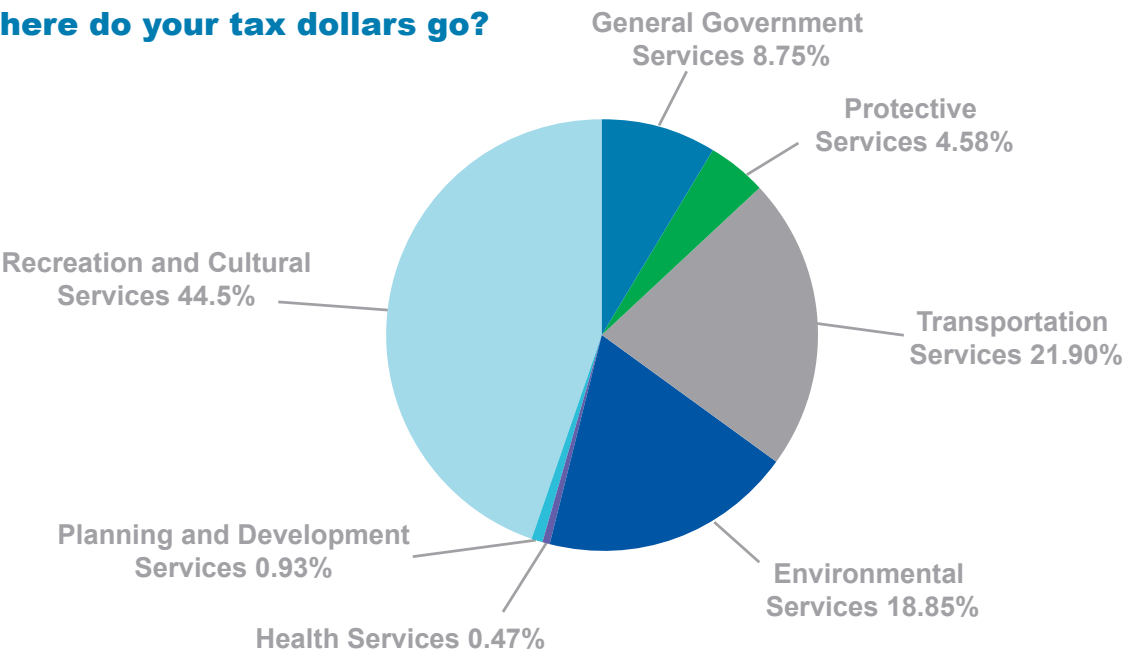
The area includes a Golf Course, a long stretch of seafront walkway beach at Davis Bay, seaplane landings at Porpoise Bay and the Airport at Wilson Creek.

The District of Sechelt is home to several community and marine parks, provincial camping parks, hiking and mountain biking trails and a heritage forest.



Population: 10,216 (2016 Census)  
Growth rate: 10% (2011 Census)  
Dwellings: 4,855 occupied private dwellings  
Area: 39 sq. km.

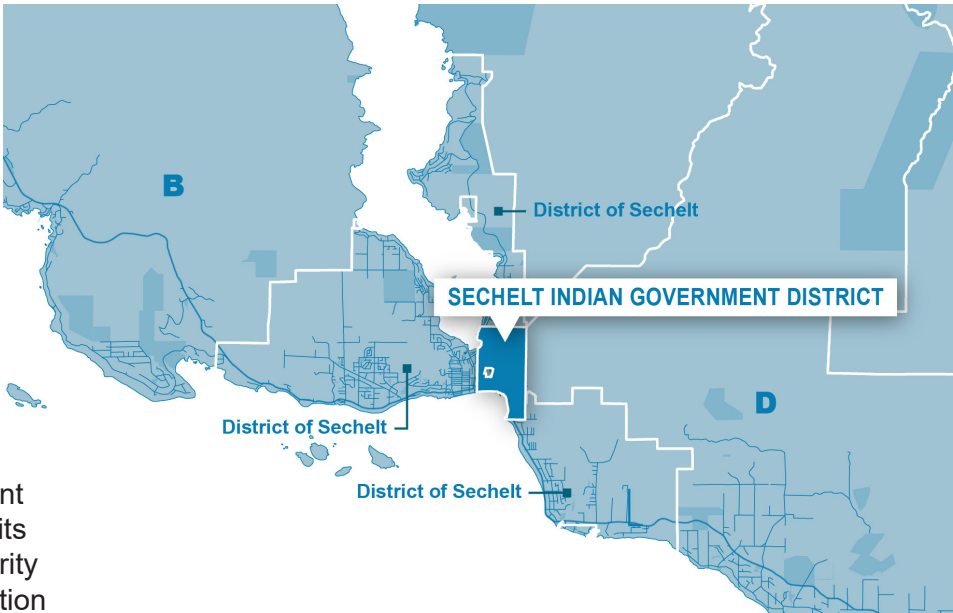
## Where do your tax dollars go?



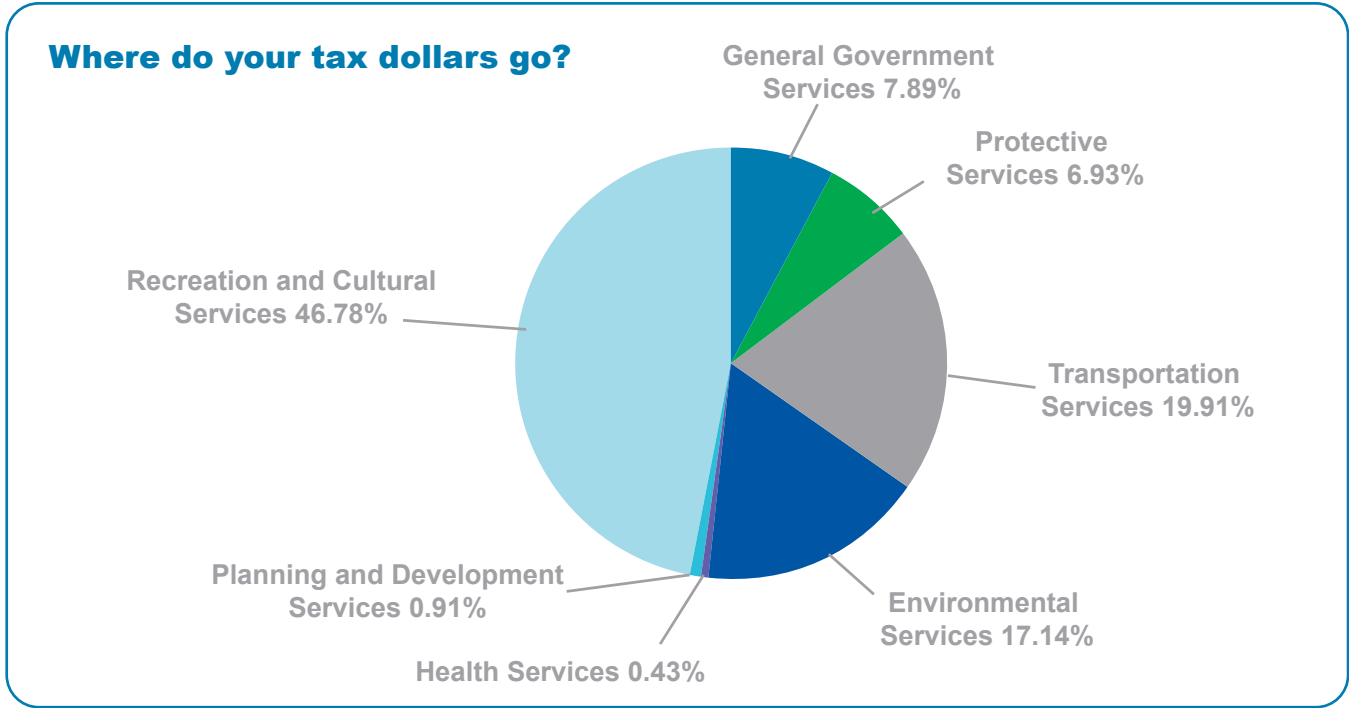
# Sechelt Indian Government District

In 1986 the Sechelt Nation became an independent self-governing body, a unique third order of the government of Canada.

The Sechelt Indian Government District holds jurisdiction over its lands and exercises the authority to provide services and education for its residents.



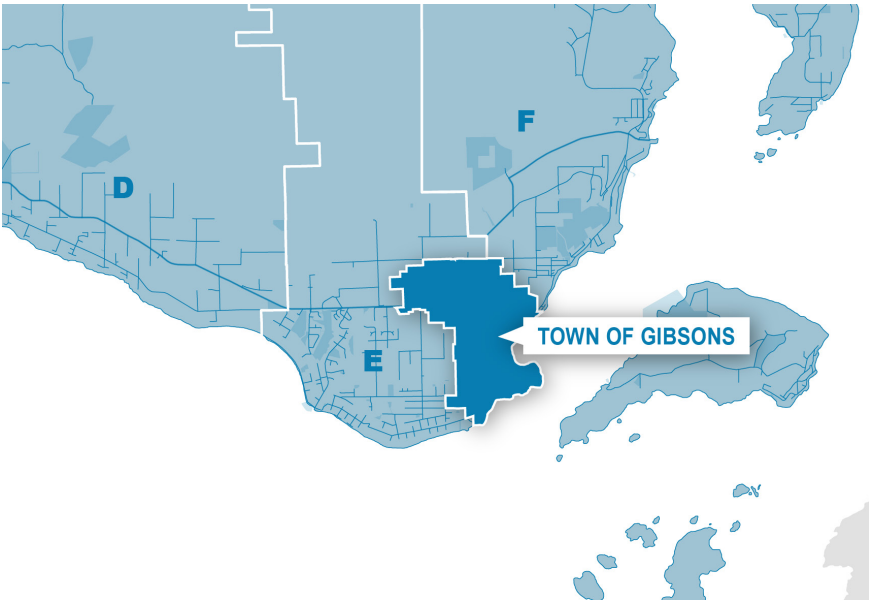
Population: 671 (2016 Census)  
Growth rate: -16% (2011 Census)  
Dwellings: 340 occupied private dwellings  
Area: 10.81 sq. km.





# Town of Gibsons

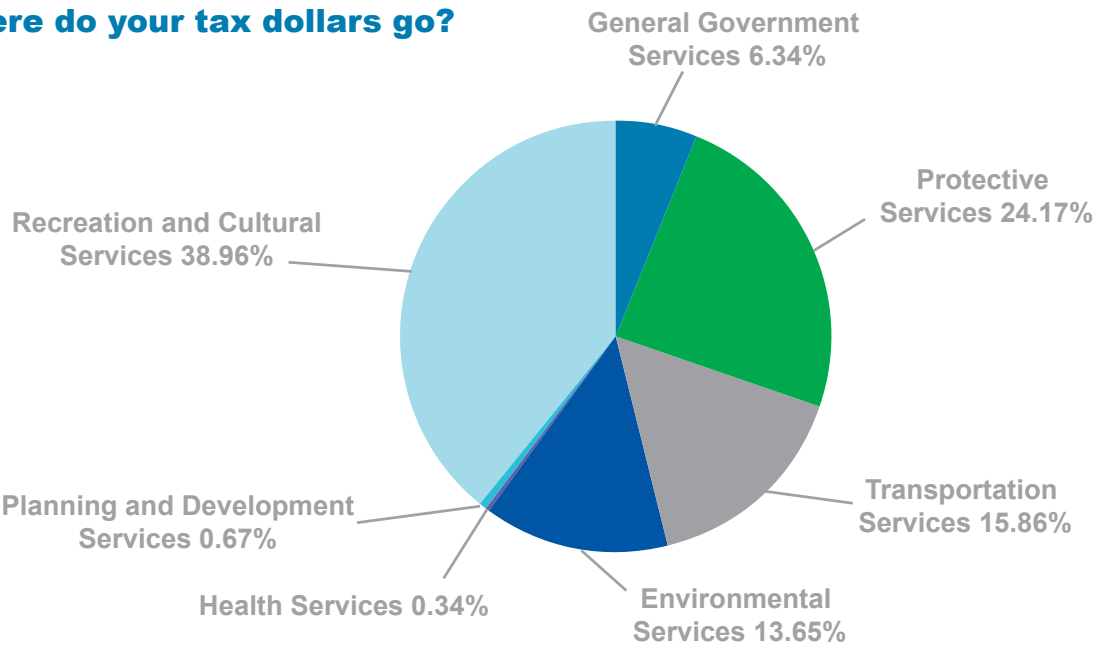
A short 10-minute drive from the Langdale ferry terminal, Gibsons was carved out of the hilly forest terrain of the Sunshine Coast. Known across the world as the home of the popular CBC Television series, The Beachcombers, the Town of Gibsons has two main commercial areas: Upper Gibsons which has shopping malls, restaurants, services and a light industrial area, and Lower Gibsons.



The main street in Lower Gibsons is filled with people visiting the bakeries, cafes, and shops, or strolling along the bustling fishing wharf and a seaside walk that link Gibsons Harbour, with its log wharfinger's building and boardwalk over the breakwater to Winegarden Waterfront Park.

Population: 4,605 (2016 Census)  
Growth rate: 3.8% (2011 Census)  
Dwellings: 2,320 occupied private dwellings  
Area: 4.33 sq. km.

## Where do your tax dollars go?



# DISTRIBUTED GRANTS

Each year the Sunshine Coast Regional District distributes grants to sports and recreation, educational, social, environmental, arts, and cultural organizations located throughout the region. Organizations use this money for capital improvement projects, recreation and cultural program funding, insurance and special events to name a few. All organizations who receive this funding are non-profit groups that depend on the dedication of volunteers to operate and manage their organizations.

## Arts and Culture

Coast Recital Society	500
Deer Crossing — The Art Farm Society — Emergence	1,350
Deer Crossing — The Art Farm Society — Raising the Curtain	1,350
Gibsons Landing Heritage Society	4,300
Pender Harbour Music Society	1,500
Roberts Creek Community Association: Slow Sundays in the Creek	1,700
Roberts Creek Mandala Project Society	4,500
Suncoast Woodcrafters Guild	500
Sunshine Coast Driftwood Players Society	3,000

## Sports and Recreation

BC Special Olympics Society	1,500
Sunshine Coast Sockeye Water Polo Club	500
Sunshine Coast Trails Society	3,500

## Social, Educational, and Environmental

British Columbia Conservation Foundation for Sunshine Coast Wildlife Project	4,000
Eastbourne Community Association	2,000
Elphinstone Community Association	1,300
Gambier Island Community Association	2,400
Gibsons Marine Education Centre Society	2,200
Halfmoon Bay Child Care Centre Society	3,260
Halfmoon Bay Citizen's Association	3,788
Halfmoon Bay Community School — Friday Night Teen Program Extension	2,700
Halfmoon Bay Community School — Restorative Justice	10,000
Howe Sound Biosphere Region Initiative Society (Anvil Island Clean-up)	4,400
Howe Sound Biosphere Region Initiative Society (Sustainable Development Goals)	500



# DISTRIBUTED GRANTS

North Thormanby Community Association	1,000
Pender Harbour and Area Residents Association	2,500
Pender Harbour Community School	8,000
Restorative Justice Program of the Sunshine Coast	5,000
Roberts Creek Community Association: Xeriscaping	3,000
Ruby Lake Lagoon Nature Reserve Society	2,000
School District No 46 (bursaries)	4,000
Serendipity Child Development Society	5,000
Society for the Protection of Sargeant Bay	800
Sunday in the Park with Pride Society	3,700
Sunset Estates at Long Bay Owners' Society	830
Sunshine Coast Affordable Housing Society	2,000
Sunshine Coast Bear Alliance Society	3,000
Sunshine Coast Community Foundation	850
Sunshine Coast Community Resource Centre (Seniors' Planning)	4,000
Sunshine Coast Community Services (RCMP Victim Services)	5,000
Sunshine Coast Conservation Association	1,500
Sunshine Coast Hospice Society	1,500
Woodcreek Park Neighbourhood Association	500
Youth Outreach	40,803

The Sunshine Coast Regional District provides direct financial assistance to local community groups engaged in community and regional economic development initiatives. Below is a list of organizations that received grants in 2020.

<b>Sunshine Coast Regional Economic Development Organization</b>	155,580
<b>Sunshine Coast Tourism</b>	20,000
<b>Pender Harbour and District Chamber of Commerce</b>	
Visitor Information Booth	8,000
Visitor Information Centre Washrooms	5,500
Tourism Sanitation Services (Portables)	2,650
Economic Development	2,500
<b>Gibsons and District Chamber of Commerce</b>	
Visitor Information Centre (Gibsons and Areas E and F)	5,000
BC Ferries Travel Ambassador Program	2,700
<b>Coast Cultural Alliance</b>	
Sunshine Coast Art Crawl	4,200
Arts and Cultural Calendar	3,000

# FOCUS ON 2020 GRANT IN AID PROJECTS

## A Drought Resistant Garden in Roberts Creek



**Photo: Joannie Richer (left) and Gabrielle Soucie (right), youth volunteers with Chantiers Jeunesse.**

A \$3,000 grant-in-aid helped the Roberts Creek Community Association (RCAA) educate Sunshine Coast residents about the benefits of developing drought resistant gardens.

The process, known as “Xeriscaping,” reduces or eliminates the need for watering in gardens which of course, helps to conserve water.

This project involved development of a demonstration garden at the 85-year-old Roberts Creek Community Hall and was led by two youth volunteers from Chantiers Jeunesse, a Montreal-based nonprofit organization that encourages youth from Canada and abroad to volunteer.

The RCAA hired an expert on the Sunshine Coast to assist with the project which took two months to complete in the fall of 2020.

“Thanks to Joannie and Gabrielle, our volunteers from Quebec, who showed up every day, rain or shine, with good attitudes, to build us this legacy. These two women are giving our community a garden that we will enjoy for years to come.” Karen Spicer, RCAA Vice President.

## Sunshine Coast Hospice Society’s Compassionate Care Report



The Sunshine Coast Hospice Society received an electoral area grant-in-aid totaling \$1,500 to produce and distribute their first ever “Compassionate Care” annual report.

The annual report includes financial information, client stories, volunteer perspectives, and a summary of the activities of their Board of Directors, staff and volunteers for the 2019/2020 fiscal year. The annual report will help further inform the public about the important work being done at the Coast Hospice by sharing experiences of the people who have benefitted from services provided by the hospice.

The publication was distributed to donors, community partners, Sunshine Coast Regional District, District of Sechelt, Town of Gibsons, shíshálh Nation Chief and Council, community organizations, staff and volunteers.

“This project created a template for our future annual reports as well as a prototype for the work and time involved in the creation of the report. It will help us develop policies and procedures for public reporting.” Elana Robinson, Executive Director, Sunshine Coast Hospice Society.

# APPROVED GRANTS

Every year, the Sunshine Coast Regional District (SCRD) applies for grants to undertake projects in alignment where possible, with the Board's Strategic Plan, the Integrated Five-Year Service Plan or currently approved projects.

Program Name	Administered by	Project	Approved Funding	Notification Date	Areas Affected
Volunteer and Composite Fire Departments Equipment and Training Program	Union of British Columbia Municipalities	Sunshine Coast Regional District Wildfire Resiliency Project	\$100,000	February 3, 2020	Gibsons, Area A, Area B, Area D
Community Resiliency Investment Program	Union of British Columbia Municipalities	Community Wildfire Protection Plan	\$114,850	February 10, 2020	Regional
Infrastructure Planning Grant Program	BC Ministry of Municipal Affairs and Housing	Waste Water Feasibility Studies (Greaves, Merrill)	Greaves - \$6,500 Merrill - \$6,500	April 22, 2020	Area A
2020 Emergency Support Services	Union of British Columbia Municipalities	2020 Emergency Support Services (Equipment and Training)	\$16,300	April 27, 2020	Regional
2020 Emergency Operations Centres and Training	Union of British Columbia Municipalities	2020 Emergency Operations Centers and Training / Mass Communications Project	\$24,635	May 28, 2020	Regional



# CAPITAL PROJECTS COMPLETED IN 2020

Service	Asset Description	Cost
<b>Buildings</b>		
Community Parks	Granthams Hall Building Restoration	623,811
Roberts Creek Fire Department	Roof Replacement	182,000
<b>Total Buildings</b>		<b>\$ 805,810</b>
<b>Furniture, Fixtures &amp; Equipment</b>		
Community Recreation Facilities	Tigershark Pool Vacuums	7,361
Community Recreation Facilities	Floor Scubber	9,614
<b>Total Furniture, Fixtures &amp; Equipment</b>		<b>\$ 16,974</b>
<b>Technology Equipment</b>		
General Government	Video Streaming Equipment	36,701
Information Technology	Storage Devices	110,559
Information Technology	Software Licenses	14,097
Information Technology	Laptops/Monitors	13,736
<b>Total Technology Equipment</b>		<b>\$ 175,092</b>
<b>Machinery &amp; Equipment</b>		
Halfmoon Bay Fire Department	Washing Machine	11,799
Halfmoon Bay Fire Department	Fire Pump Forestry Hose	6,741
Roberts Creek Fire Department	Mobile Air Filling Station	19,981
Gibsons & District Fire Department	Extrication Equipment	49,996
Gibsons & District Fire Department	Garage Doors	25,661
Community Parks	Deep Aerator & Rear Smoothing Roller	41,444
Community Parks	Flatbed Trailer	10,192
Community Recreation Facilities	Zamboni	195,628
Community Recreation Facilities	Pool Filters-GDAF	9,984
Community Recreation Facilities	Diving Board	25,273
Pender Harbour Pool	Pool Circulation Pump	11,900
Pender Harbour Pool	Pool Filters-PHAF	7,488
Regional Water Service	Electric Actuator Summit Valves	16,933
Regional Water Service	Portable Hoist System	5,797
Regional Water Service	Emergency Water Storage Tanks	9,763
Regional Water Service	20' Tilt Deck Utility Trailer	13,937
Fleet Maintenance Facility	Exhaust Venting System	8,890
Resfuse Collection	Green Bins & Curbside Food Waste Containers	193,670
<b>Total Machinery &amp; Equipment</b>		<b>\$ 665,077</b>
<b>Vehicles</b>		
Regional Water Service	2018 Dodge Ram 1500 Crew Cab Trucks	67,397
Regional Water Service	2020 Chevrolet Silverado 3500	72,283
Community Parks	2020 Chevrolet Silverado 3500 Crew Cab Truck	50,649
Gibsons & District Fire Department	2019 Ford Explorer-Affixed Equipment	7,986
North Pender Harbour Water Service	2020 Chevrolet Silverado 3500	66,763
Waste Water Service	2020 Chevrolet Silverado 1500	44,966
Building Inspection Services	2020 Mitsubishi Outlander	44,637
<b>Total Vehicles</b>		<b>\$ 354,682</b>

# CAPITAL PROJECTS COMPLETED IN 2020

<b>Sewer Treatment Infrastructure</b>		
Curran Waste Water Plant	Outfall Anchor Weights	35,169
<b>Total Sewer Treatment Infrastructure</b>		<b>\$ 35,169</b>
<b>Water Supply Infrastructure</b>		
Regional Water Service	Water Quality Monitoring Equipment-Chapman	132,209
Regional Water Service	Instrumentation Equipment-Chapman	49,172
South Pender Harbour Water Service	Stream Current Monitoring Equipment	17,628
<b>Total Water Supply Infrastructure</b>		<b>\$ 199,009</b>
<b>Water Distribution Infrastructure</b>		
North Pender Harbour Water Service	Water Mains	25,521
North Pender Harbour Water Service	Water Meter Connections	9,406
South Pender Harbour Water Service	Water Main Extension Kits- Francis Peninsula Road	9,135
Regional Water Service	Water Meter Connections	190,179
Regional Water Service	Chamber at MacMillian	42,283
Regional Water Service	Water Meter Installations	61,132
Regional Water Service	Water Mains	928,589
Regional Water Service	Fire Hydrants	93,110
<b>Total Water Distribution Infrastructure</b>		<b>\$ 1,359,355</b>
<b>Leasehold Improvements</b>		
Fleet Maintenance Facility	Mason Road Gate	13,366
Port Services	Vaucroft Wharf Float & Piles Betterment	613,036
Port Services	Halkett Bay Approach Piles Betterment	342,929
<b>Total Leasehold Improvements</b>		<b>\$ 969,331</b>
<b>Land &amp; Improvements</b>		
Community Parks	Largo Road Subdivision Park	179,974
Port Services	Training Yard Improvements	30,123
<b>Total Land &amp; Land Improvements</b>		<b>\$ 210,097</b>
<b>Total Cost of Tangible Capital Assets Acquired or Completed in 2020</b>		<b>\$ 4,790,596</b>

## Vaucroft Wharf Float and Piles Betterment Capital Project



# FIVE YEAR FINANCIAL PLAN

The five-year plan is required under Section 374 & 375 of the *Local Government Act*, and is to be adopted annually by March 31. The Financial Plan may be amended by bylaw at any time. The SCRD Board must undertake a process of public consultation regarding the Financial Plan before it is adopted. The Local Government Act does not specify the format of the public consultation process, and it may be varied at the Board's discretion to suit the local community.

The public consultation process on the SCRD's five-year Financial Plan consisted of a thorough review of the draft plan by the Board in open public meetings held between November and March. The SCRD Board adopted its 2021-2025 Financial Plan Bylaw 731 on March 25, 2021.

The schedule below is prepared on the basis required by legislation and is not consistent with the basis required in accordance with Canadian Generally Accepted Accounting Principles (GAAP) for local government, as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada to report the actual results. For the current reporting year, a reconciliation of the information presented in the original financial plan and the actual information reported, is provided in the notes to the financial statements.

	2021	2022	2023	2024	2025
<b>Revenues</b>					
Grants in Lieu of Taxes	72,000	72,000	72,000	72,000	72,000
Tax Requisitions	24,491,625	24,093,166	24,420,315	24,416,945	24,409,988
Frontage & Parcel Taxes	5,915,513	6,103,431	6,103,431	6,103,431	6,103,431
Government Transfers	5,446,603	2,670,704	2,670,704	2,670,704	2,670,704
User Fees & Service Charges	14,181,926	15,467,565	15,525,970	15,525,971	15,525,972
Member Municipality Debt	1,828,505	1,786,899	1,421,758	1,421,758	1,421,758
Investment Income	676,824	735,513	752,438	823,462	872,073
Developer Contributions	544,500	-	-	-	-
Other Revenue	1,034,175	561,463	544,488	544,492	544,495
	<b>54,191,671</b>	<b>51,490,741</b>	<b>51,511,104</b>	<b>51,578,763</b>	<b>51,620,421</b>
<b>Expenses</b>					
Administration	5,366,027	5,516,312	5,611,040	5,611,560	5,612,090
Internal Recoveries	(7,199,294)	(7,364,510)	(7,458,506)	(7,459,032)	(7,459,569)
Wages and Benefits	22,034,568	22,371,664	22,741,024	22,741,336	22,741,654
Operating	22,414,181	17,612,908	17,580,962	17,582,367	17,596,335
Debt Charges Member Municipalities	1,828,505	1,786,899	1,421,758	1,421,758	1,421,758
Debt Charges - Interest	1,571,187	1,641,149	1,740,553	1,725,430	1,713,155
Amortization of Tangible Capital Assets	4,822,441	4,822,441	4,822,441	4,822,441	4,822,441
	<b>50,837,615</b>	<b>46,386,863</b>	<b>46,459,272</b>	<b>46,445,860</b>	<b>46,447,864</b>
<b>Operating Surplus / (Deficit)</b>	<b>3,354,056</b>	<b>5,103,878</b>	<b>5,051,832</b>	<b>5,132,903</b>	<b>5,172,557</b>
<b>Other</b>					
Capital Expenditures	(34,986,425)	(1,971,599)	(1,971,599)	(1,971,599)	(1,971,599)
Proceeds from Long Term Debt	18,836,065	-	-	-	-
Debt Principal Repayment	(2,481,606)	(3,001,742)	(3,386,488)	(3,431,580)	(3,388,423)
Transfer (to)/from Reserves	9,111,473	(3,676,333)	(3,061,322)	(3,097,302)	(3,180,114)
Transfer (to)/from Appropriated Surplus	(361,272)	(502,050)	(682,050)	(682,050)	(682,050)
Transfer (to)/from Other Funds	158,934	-	-	-	-
Transfer (to)/from Accumulated Surplus	24,769	25,405	27,186	27,187	27,188
Prior Year Surplus/(Deficit)	(178,435)	-	-	-	-
Unfunded Amortization	4,822,441	4,822,441	4,822,441	4,822,441	4,822,441
Transfer (to)/from Unfunded Liability	1,700,000	(800,000)	(800,000)	(800,000)	(800,000)
	<b>(3,354,056)</b>	<b>(5,103,878)</b>	<b>(5,051,832)</b>	<b>(5,132,903)</b>	<b>(5,172,557)</b>





Government Finance Officers Association

## **Canadian Award for Financial Reporting**

Presented to

**Sunshine Coast Regional District  
British Columbia**

For its Annual  
Financial Report  
for the Year Ended

**December 31, 2019**

*Christopher P. Morill*

Executive Director/CEO

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the Sunshine Coast Regional District for its annual financial report for the fiscal year ended December 31, 2019.

The Canadian Award for Financial Reporting program was established to encourage municipal governments throughout Canada to publish high quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports.

In order to be awarded a Canadian Award for Financial Reporting, a government unit must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments, and address user needs.

A Canadian Award for Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Canadian Award for Financial Reporting program requirements, and we are submitting it to GFOA for consideration.

## MESSAGE FROM THE

# Chief Financial Officer Tina Perreault



It is my pleasure to submit the 2020 Annual Report for the Sunshine Coast Regional District (SCRD). The pandemic remains a key challenge as many regions are experiencing the 3rd wave of COVID-19 with variants bringing more restrictions, further compounding impacts to our community and the services we provide. With the optimism of vaccines rolling out, the hope is that by the end of 2021 the world should ultimately see a curb in the spread of the virus and things will go back to 'normal', whatever that might be. During this time, it is so important that we ensure we provide the consistent, high level, transparent financial reporting to all our stakeholders.

The purpose of this report is to present the corporate accomplishments and financial results for the fiscal year ended December 31, 2020, in accordance with sections 376/377 of the *Local Government Act* and section 167 of the *Community Charter*. This report includes the Final Independent Auditor's Report from BDO Canada LLP, the

Financial Statements of the Regional District, and supplementary information for the year ended December 31, 2020.

For the seventeenth consecutive year, the Regional District's Corporate Services Department was awarded the Canadian Award for Financial Reporting (CanFR) for the 2019 Financial Report. This award is presented by the Government Finance Officers Association (GFOA) for achievement of the high standards for Canadian government accounting and financial reporting. The 2020 financial report has been prepared on a similar basis and incorporates suggestions for improvements provided by the GFOA, and is reflective of the open, accountable and transparent manner in which we operate.

The financial statements of the Sunshine Coast Regional District are the responsibility of management and have been prepared in accordance with Canadian public sector accounting standards. The preparation of financial statements involves the use of estimates which have been made using careful judgment. In management's opinion, the financial statements have been properly prepared within the framework of the accounting policies summarized in the financial statements and incorporate, within reasonable limits of materiality, all information available at (audit report date - April 22, 2021). The financial statements are also reviewed and approved by the Board of Directors.

Management maintains systems of internal controls designed to provide reasonable assurance that assets are safeguarded and that reliable financial information is available



on a timely basis. These systems include formal written policies and procedures, careful selection and training of qualified personnel and appropriate delegation of authority and segregation of responsibilities within the organization.

The financial statements have been examined by the Regional District's independent external auditor, BDO Canada LLP, whose report appears on the next page. The external auditor's responsibility is to express their opinion on whether the financial statements, in all material respects, fairly present the Regional District's financial position, results of operations, changes in net financial assets and cash flows in accordance with the Canadian public sector accounting and Canadian generally-accepted auditing standards. Their Independent Auditor's Report outlines the scope of their examination and their opinion.

The Board of Directors is responsible for ensuring that management fulfills its responsibility for financial reporting and internal controls. The external auditor has full and open access to all records of the Regional District and has direct access to the Board where necessary.

The purpose of the Annual Report is to provide readers with a clear understanding of the financial information and operations of the Regional District at a point of time (December 31, 2020). The report is divided into three sections:

1. **Introductory Section:** Provides an overview of the Regional District; our role, vision and strategic direction. It includes the nature and scope of the services provided as well as highlights and accomplishments;
2. **Financial Section:** Presents the 2020 financial statements, notes, supplementary schedules, and the independent Auditors' Report for the Regional District;

3. **Statistical Section:** Presents a variety of statistical and financial information on a five-year comparative basis.

## Financial Overview

### Statement of Financial Position and Statement of Change in Net Financial Assets (Debt)

For 2020, the SCRD realized an increase to its financial health with a positive increase in Net Financial Asset to \$20.83 million (2019-\$12.27 million). This positive change is partially the result of increased financial assets (cash and equivalents and portfolio investments) stemming from the annual operating surplus and decreases in liabilities such as long-term debt. The increase in cash is the result of timing differences with receiving funds to pay for short term obligations and also include short-term investments (less than 90 day terms) for reserve funds. Portfolio investments are managed in alignment with the SCRD's Investment and Financial Sustainability Policy with the objective of aligning funding and service needs.

Regional District long-term debt decreased by \$1.38 million and member municipalities debt decreased by \$1.66 in 2020. The decrease in member municipality debt is offset by a decrease to financial assets (debt recoverable from member municipalities) and has a net zero effect on annual operating surplus and accumulated surplus. Over the past 10 years, the SCRD has had a downward trend toward debt issuance and its current debt servicing costs (excluding member municipalities) is approximately 4.4% of total revenue. This indicates a lower use of revenue toward debt payment which is an indicator of financial health and allows the SCRD to respond to emerging issues. However, the current Financial Plan shows a steady increase of debt issuance as capital investment needs for infrastructure such as water sourcing



projects, solid waste and general facility needs are required. Therefore, it is likely that the debt servicing ratio will increase in the coming years and must be within 15% per the SCRD's Debt Management Policy.

The continued trend toward increases to net financial asset (versus 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.

Non-financial assets decreased in 2020 to \$137.82 million (2019 - \$138.07 million) as a result of a decrease in land held for re-sale (Hillside Development) and tangible capital assets. 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 operations. The capital program was budgeted for \$26.54 million in 2020 with \$4.82 million expended on capital enhancement and replacement. These projects will continue to completion in 2021 and 2022. The expenditures were primarily financed through reserves, grants, debt, and taxation.

## Statement of Operations

The consolidated annual operating surplus (revenues less expenses) was \$8.310 million in 2020 compared to \$8.17 million in 2019. The increase is attributable to higher than expected revenues in some line items such as: Government Transfers due to additional funds received from federal and provincial governments from the Gas Tax-Community Works Fund and COVID-19 Re-Start Funding; higher than expected investment income; and contributed assets. Expenses were also lower than budgeted in: wages and benefits (due to COVID-19-vacancies and temporary layoffs); and lower operational expenses realized due to COVID-19 service implications.

The annual operating surplus of \$8.3 million translates to a corresponding increase in accumulated surplus to \$158.65 million. This figure is reflective of the SCRD's financial assets less its liabilities (net financial assets) plus its non-financial assets.

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

Other items to highlight for 2020 are as follows:

- Increase in cash and equivalents by \$7.19 million in 2020 is mainly the result of a greater portion of reserve funds being held in a fully liquid investment savings account offered through the Municipal Finance Authority due to anticipated short term requirements and favorable interest rates as compared to other short-term investments.
- The Provision for Landfill Closure and Post Closure (Note 10) increased by \$384,124 to \$7.27 million in 2020 (2019 - \$6.89 million) and the liability remains unfunded by \$4.67 million (2019 - \$5.02). The SCRD approved an incremental increase to fund the liability as part of the 2018-2022 Financial Plan, by an additional \$125,000 per year. The Sechelt landfill site is also expected to reach its capacity in mid-2025, approximately 6 months earlier than estimated in 2019. This change results from a revision to the estimated remaining capacity of the landfill in 2020.
- New Note #24- Impact related to Covid-19 was added to the 2020 Financial Statements as the pandemic continues to have impacts to the SCRD operations. Staff continue to apprise the Board and public of any financial impacts, most notably through the quarterly variance reports which are scheduled for Q2 and Q3 2021.
- Reserve fund balances increased by \$5.46 million (Schedule 14) from \$25.53 million in 2019 to \$30.99 million in 2020.

The increase was a result of budgeted contributions to fund future capital projects or expenses which are in line with the Financial Sustainability Policy and Corporate Asset Management Plan as well as transfers to operating/capital reserves from 2020 surpluses and earnings from the investment of reserve funds.. Reserves help to offset future borrowing costs for capital assets or significant future financial obligations, including large operating commitments. Reserves and rate stabilization funds contribute to the financial stability of the SCRD services while balancing fluctuations in requisition and user fees.

- A new Schedule (15) was added to the 2020 Financial Statements to comply with the Provincial Governments requirements related to the COVID-19 Safe Restart Grant provided to local governments. An annual report will be provided annually until the grant funds are fully spent.

### **The Financial Planning Process**

The *Local Government Act* Sections 374 and 375 require Regional Districts to complete a five-year Financial Plan and institute a public participation process to explain the plan. The Financial Plan in the form of a bylaw must be adopted by March 31 of each year. The SCRD Board adopted its 2021-2025 Financial Plan Bylaw on March 25, 2021. A summary can be found within the “Five Year Financial Plan” section of the Annual Report or details of the Plan can be found at [www.scrd.ca/Budget](http://www.scrd.ca/Budget).

The SCRD moved forward with a budget to address key infrastructure challenges that the Board is confident will build a foundation that allows for growth and improved service delivery for the future of the region. These resulted in an ambitious work-plan with a total of 213 projects for 2021. Of these, 117 are new projects and 96 are projects that have been carried forward from 2020.

15 projects were deemed mandatory due to the need to bring a number of facilities and assets into Provincial and Federal regulatory compliance. These include:

- \$2.5 million to be spent on safely closing off a section of the Sechelt Landfill which has reached capacity
- Over \$400,000 on initial upgrades of the McNeil Lake Dam, Chapman Lake Dam and the Edwards Dam

In addition to the above, a number of other significant infrastructure projects will be proceeding in 2021 including:

- \$1.37 million for the next phase of groundwater investigations at Maryanne West Park and the Langdale Ferry Terminal
- \$1 million to replace the chlorination system at Chapman Creek Water Treatment Plant
- \$213,000 on an updated Regional Water Supply Plan
- \$350,000 on the development of additional water supply wells at Eastbourne Water System
- \$220,000 for upgrades to breathing apparatus for Roberts Creek Volunteer Fire Department
- \$180,000 for benefits for volunteer firefighters along the Coast.
- Over \$3 million to replace Coopers Green Hall in Halfmoon Bay. Over two million dollars of this funding will be coming from a grant in addition to over \$350,000 raised by the community.

In order to ensure the successful completion and ongoing supervision of these projects, the SCRD will be adding 12.65 full time equivalent positions for 2021.

This resulted in:

- A total budget for 2021 is \$49 million for operating and \$35 million capital. The

Water and Wastewater capital is budgeted is \$23 million with \$over \$5 million for Recreation and Culture

- Overall property tax increased 15.63% over 2020.
- Rural area refuse collection user rates increased 9% as a result of the new curbside organics program
- Combined user rates and parcel taxes for the Regional water system increased by \$71, \$208 for the North Pender and \$85 for the South Pender water system.
- Parcel taxes for Community Recreation went up \$5 to \$117 and Pender Harbour Pool Parcel taxes stayed at \$17.

## Financial Outlook

The broader economic climate does affect the SCRD and our community as a whole. From an economic and social point of view the impact from the COVID-19 pandemic caused an economic recession in 2020 causing record numbers of unemployment, drop in Gross Domestic Production (GDP), and socially we saw an escalation of serious health and social problems emerging. As we head into the second quarter of 2021, economists are providing an optimistic outlook as global economies appear to be rebounding following last year's recession. Interest rates remain low, unemployment is improving, and the economy is being supported by massive fiscal stimulus. At the time of this report, both the Federal and Provincial Budgets were released which focused on economic and social recovery.

Here are a few economic indicators to consider:

- Unemployment rates in BC were 6.9% (March 2021), lower than the national rate of 7.5%.
- The Vancouver Consumer Price Indices (CPI), 12-month average percent change is up 0.8% over 2020, with the Canadian average up 2.0% (Source: BC Stats – February 2021).

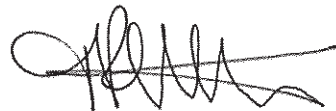
- Residential/composite real estate values increased 34% from March 2020 to March 2021 (Source: March 2021 REBGV Statistics Package).
- The Municipal Finance Authority of BC's interest rates range from 1.53% to 2.41 for 10 yr. (as at April 20, 2021). The SCRD's 2021 Financial Plan includes an additional \$18.8 from debt funding for new capital.
- Interest earned on investments for SCRD funds range from .85% for short term placements up to 2.5% for longer term deposits.
- Overall assessments in the region increased by 5.43% over 2020 with a 0.86% increase related to growth.

## Conclusion

The Sunshine Coast Regional District continues to strive for excellence in financial management and reporting as demonstrated by receiving the Canadian Award for Financial Reporting for the 17th consecutive year.

On behalf of the Corporate Services Department, I would like to thank members of the Board and staff for their efforts in making 2020 a successful year in accomplishing the Board's goals. I would also like to acknowledge the tremendous team effort not only to produce this report, but that is evident throughout the year.

Respectfully,



Tina Perreault, C.P.A., C.M.A.  
General Manager Corporate Service and  
Chief Financial Officer  
April 20, 2021



# MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

To the Members of the Board of the Sunshine Coast Regional District:

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

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

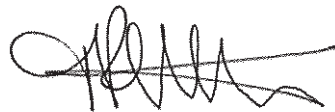
In discharging its responsibilities for the integrity and fairness of the consolidated financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial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

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

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



Dean McKinley  
Chief Administrative Officer



Tina Perreault, C.P.A., C.M.A.  
General Manager Corporate Service  
and Chief Financial Officer

June 24 , 2021



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BDO Canada LLP  
1200 Alpha Lake Road  
Suite 202  
Whistler BC V8E 0H6

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## Independent Auditor's Report

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

#### Opinion

We have audited the accompanying financial statements of the Sunshine Coast Regional District (the "District"), which comprise the Statement of Financial Position as at December 31, 2020, the Statements of Change in Net Financial Assets, Operations, and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the District as at December 31, 2020, and the results of its operations, change in net financial assets, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

#### Basis for Opinion

We conducted our audit in accordance with Canadian generally-accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of this report. We are independent of the District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the financial statements, management is responsible for assessing the District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the District or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the District's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



### Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

*BDO Canada LLP*

Chartered Professional Accountants

Whistler, British Columbia  
April 22, 2021



# Sunshine Coast Regional District

## Statement Of Financial Position December 31, 2020 and 2019

	2020	2019
<b>Financial Assets</b>		
Cash and equivalents	\$ 17,167,214	\$ 9,973,783
Portfolio investments (Note 4)	28,925,997	28,378,454
Accounts receivable (Note 5)	2,142,608	2,712,252
Debt recoverable from member municipalities (Note 11)	10,594,436	12,255,657
Restricted cash: MFA debt reserve fund (Note 13)	476,121	466,521
<b>Total Financial Assets</b>	<b>59,306,376</b>	<b>53,786,667</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 6)	4,073,853	4,825,289
Employee future benefits (Note 18)	150,200	144,500
Deferred revenue:		
Development cost charges (Note 7)	2,400,014	2,139,133
Future parks acquisition (Note 8)	660,497	635,151
Other (Note 9)	796,354	723,782
Provision for landfill closure and post-closure (Note 10)	7,272,630	6,888,506
Long-term debt (Note 11)	23,122,471	26,160,639
<b>Total Liabilities</b>	<b>38,476,019</b>	<b>41,517,000</b>
<b>Net Financial Assets</b>	<b>20,830,357</b>	<b>12,269,667</b>
<b>Non-Financial Assets</b>		
Inventory and prepaids	846,939	791,360
Land held for resale (Note 14)	1,839,397	1,935,684
Tangible capital assets (Note 12)	135,133,165	135,344,442
<b>Total Non-Financial Assets</b>	<b>137,819,501</b>	<b>138,071,486</b>
<b>Accumulated Surplus (Note 16)</b>	<b>\$158,649,858</b>	<b>\$150,341,153</b>



Tina Perreault  
Chief Financial Officer



Lori Pratt  
Chair

# Sunshine Coast Regional District

## Statement Of Change In Net Financial Assets For the Years Ended December 31, 2020 and 2019

	Fiscal Plan 2020 (Note 22)	Actual 2020	Actual 2019
Annual operating surplus	\$ 2,118,723	\$ 8,308,705	\$ 8,168,796
Acquisition of tangible capital assets	(26,542,404)	(4,822,592)	(8,450,585)
Amortization of tangible capital assets	4,822,441	5,019,268	4,822,441
Loss on disposal of tangible capital assets	-	9,009	13,221
Proceeds from sale of tangible capital assets	-	5,592	29,960
Write-off of tangible capital assets	-	-	406,446
Change in inventory and prepaids	-	(55,579)	189,845
Development of land held for resale	(33,514)	96,287	24,218
	(19,634,754)	8,560,690	5,204,342
Net financial assets, beginning of year	12,269,667	12,269,667	7,065,325
<b>Net financial assets, end of year</b>	<b>\$ (7,365,087)</b>	<b>\$ 20,830,357</b>	<b>\$ 12,269,667</b>

# Sunshine Coast Regional District

## Statement Of Operations

For the Years Ended December 31, 2020 and 2019

	Fiscal Plan 2020 (Note 22)	Actual 2020	Actual 2019
<b>Revenue</b>			
Grants in lieu of taxes	\$ 72,000	\$ 93,104	\$ 89,178
Tax requisitions	22,825,208	21,168,637	20,218,598
Frontage and parcel taxes	5,620,302	5,634,590	5,436,222
Government transfers (Note 15)	2,670,704	3,609,225	5,820,491
User fees and service charges	13,839,102	12,731,226	12,447,220
Member municipality debt	1,876,276	1,858,381	1,947,862
Investment income	683,877	1,836,081	1,388,264
Contributed tangible capital assets	-	1,274,069	481,660
Other revenue	502,956	932,370	1,022,593
<b>Total Revenue</b>	<b>48,090,425</b>	<b>49,137,683</b>	<b>48,852,088</b>
<b>Expenses (Note 21)</b>			
General government	2,724,409	1,712,840	1,835,229
Protective services	3,058,599	3,111,493	2,685,712
Transportation services	6,184,078	5,403,566	5,857,219
Environmental services	5,965,239	6,684,153	5,882,375
Public health services	330,965	278,783	245,522
Planning and development services	2,351,123	2,077,042	2,049,807
Recreation and cultural services	12,712,247	11,020,772	12,190,274
Water utilities	10,210,071	8,205,295	7,791,709
Sewer utilities	558,695	463,807	318,790
Debt charges member municipalities	1,876,276	1,858,381	1,947,862
Unfunded post-employment benefits	-	12,846	(121,207)
<b>Total Expenses</b>	<b>45,971,702</b>	<b>40,828,978</b>	<b>40,683,292</b>
<b>Annual Operating Surplus</b>	<b>2,118,723</b>	<b>8,308,705</b>	<b>8,168,796</b>
Accumulated Surplus, beginning of year	150,341,153	150,341,153	142,172,357
<b>Accumulated Surplus, end of year</b>	<b>\$152,459,876</b>	<b>\$158,649,858</b>	<b>\$150,341,153</b>



# Sunshine Coast Regional District

## Statement Of Cash Flows

For the Years Ended December 31, 2020 and 2019

	2020	2019
<b>Operating Transactions:</b>		
Annual operating surplus	\$ 8,308,705	\$ 8,168,796
<b>Items not involving cash included in annual surplus:</b>		
Amortization of tangible capital assets	5,019,268	4,822,441
Loss on disposal of tangible capital assets	9,009	13,221
Write-off of tangible capital assets	-	406,446
Contributed tangible capital assets	(1,274,069)	(481,660)
Change in employee future benefit liability	5,700	(79,200)
Provision for landfill closure and post-closure costs	384,124	619,805
<b>Change in financial assets and liabilities involving cash:</b>		
Decrease in accounts receivable	569,644	780,101
Increase (decrease) in accounts payable and accrued liabilities	(751,436)	1,027,066
Increase (decrease) increase in other deferred revenue	72,572	(475,674)
(Increase) decrease in inventory and prepaids	(55,579)	189,845
<b>Net Change in Cash from Operating Transactions</b>	<b>12,287,938</b>	<b>14,991,187</b>
<b>Investing Transaction:</b>		
Net increase in portfolio investments	(547,543)	584,276
<b>Financing Transactions:</b>		
Debt proceeds	687,716	583,400
Repayment of long-term debt	(2,064,663)	(1,894,601)
Increase in restricted cash: MFA debt reserve fund	(9,600)	(13,403)
Collection of DCC and parkland acquisition (deferred revenue)	286,227	238,478
<b>Net Change in Cash from Financing Transactions</b>	<b>(1,100,320)</b>	<b>(1,086,126)</b>
<b>Capital Transactions:</b>		
Cash used to acquire tangible capital assets	(3,548,523)	(7,968,925)
Proceeds from sale of tangible capital assets	5,592	29,960
Development of land held for resale	96,287	24,218
<b>Net Change in Cash from Capital Transactions</b>	<b>(3,446,644)</b>	<b>(7,914,747)</b>
<b>Net increase in cash and cash equivalents</b>	<b>7,193,431</b>	<b>6,574,590</b>
Cash and equivalents, beginning of year	9,973,783	3,399,193
<b>Cash and equivalents, end of year</b>	<b>\$ 17,167,214</b>	<b>\$ 9,973,783</b>

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

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### 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 ("PSAS"). 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 (the "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) Fiscal plan:

The fiscal plan 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 fiscal plan is prepared on a basis consistent with that used to report the actual results achieved. See Note 22.

#### (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 15.

#### (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 must be 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, 2020 and 2019

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### 1. Significant Accounting Policies (Continued)

#### (f) Use of estimates:

Estimates are required to determine the liability for employee future benefits, the liability for landfill closure and post-closure costs, and the useful lives of tangible capital assets. Actual results could differ from these estimates.

#### (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 and those which are received in advance of the service being provided. 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 14) 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 municipal service in British Columbia is payable upon retirement from their employment with the Regional District. The liability for such payments has been accrued and included in employee future benefits liability as set out in (Note 18).



# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

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### 1. Significant Accounting Policies (Continued)

#### (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.

#### (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 operations.

#### (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. Amortization is unfunded.

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

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### 1. Significant Accounting Policies (Continued)

#### (o) Tangible capital assets: (Continued)

Estimated useful lives of tangible capital assets are as follows:

Land Improvements	15 to 50 years
Buildings	10 to 50 years
Furniture, Fixtures & Equipment	4 to 40 years
Technology Equipment	4 to 5 years
Machinery & Equipment	4 to 20 years
Vehicles	6 to 15 years
Sewer Treatment Infrastructure	20 to 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 available for 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, 2020.

### 2. Change in Prior Year Presentation:

During the year, a restatement of prior year comparatives was required to conform to current year presentation.

### 3. 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, \$27,914 (2019 - \$59,787) 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.

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

### 4. Portfolio Investments:

	2020	2019
Municipal Finance Authority <sup>1</sup>	\$ 15,141,910	\$ 12,148,463
Raymond James <sup>2</sup>	2,005,400	4,113,400
Blue Shore Financial <sup>3</sup>	3,000,028	2,135,064
Sunshine Coast Credit Union <sup>4</sup>	6,778,659	6,981,527
Canaccord Genuity <sup>5</sup>	2,000,000	3,000,000
	<b>\$ 28,925,997</b>	<b>\$ 28,378,454</b>

<sup>1</sup> 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 2020 was 5.94% (2019 - 3.14%). These investments are for restricted funds, including reserves and development cost charges.

<sup>2</sup> Investments with Raymond James consist of money market securities at interest rates of 3.07% to maturity in 2021, recorded at cost.

<sup>3</sup> Investments with Blue Shore Financial consist of money market securities at interest rates of 1.70% to maturity in 2021, recorded at cost.

<sup>4</sup> Investments with Sunshine Coast Credit Union consist of money market securities at interest rates ranging from 1.50% to 3.10% to maturity in 2021, recorded at cost.

<sup>5</sup> Investments with Cannacoord Genuity consist of money market securities at interest rates of 2.90% to maturity in 2021, recorded at cost.

### 5. Accounts Receivable:

	2020	2019
Trade accounts receivable	\$ 1,063,391	\$ 1,817,604
Taxes receivable	832,179	650,097
Interest receivable	231,969	230,173
Other accounts receivable	15,069	14,378
	<b>\$ 2,142,608</b>	<b>\$ 2,712,252</b>

### 6. Accounts Payable and Accrued Liabilities:

	2020	2019
Trade accounts payable	\$ 2,024,341	\$ 2,049,572
Holdbacks payable	15,685	127,297
Other	503,422	363,305
Accrued trade payables	554,138	1,382,708
Accrued wages and benefits	905,664	794,114
Taxes payable	70,603	108,293
	<b>\$ 4,073,853</b>	<b>\$ 4,825,289</b>



# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

### 7. 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, the development for which 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.

	December 31, 2019	Restricted Inflows	Revenue Recognized	December 31, 2020
Development Cost Charges	\$ 2,139,133	\$ 260,881	\$ -	\$ 2,400,014

### 8. 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, 2019	Restricted Inflows	Revenue Recognized	December 31, 2020
Future Parks Acquisition	\$ 635,151	\$ 25,346	\$ -	\$ 660,497

### 9. 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, 2019	Restricted Inflows	Revenue Recognized	December 31, 2020
Cemetery Care Fund	\$ 190,219	\$ 24,881	\$ -	\$ 215,100
Halfmoon Bay Community Association	220,828	118,044	-	338,872
Other	312,735	452,134	(522,487)	242,382
	\$ 723,782	\$ 595,059	\$ (522,487)	\$ 796,354

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

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

The Regional District is responsible for the closure and post-closure care costs at the Sechelt and Pender Harbour landfill sites. The total estimated liability for these costs as of December 31, 2020 is \$7,272,630 (2019 - \$6,888,506) which represents the recognized portion of the estimated total future costs.

The reported liability is based on estimates and assumptions with respect to events extending over the remaining life and post-closure period for each site. 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. Post closure care costs are expected to continue for 30 years following the year of closure at both the Pender Harbour and Sechelt Landfill sites as per Ministry of Environment Criteria issued in 2016.

The Sechelt landfill site is expected to reach its capacity in mid-2025, approximately 6 months earlier than estimated in 2019. This change results from a revision to the estimated remaining capacity of the landfill in 2020. The remaining liability to be recognized for the Sechelt landfill site is estimated to be \$847,292 (2019 - \$1,089,621) based on the remaining capacity of 97,200 cubic meters, which is 11.06% (2019 - 14.47%) of the total capacity.

The Pender Harbour landfill site reached its capacity and was converted to a transfer station in 2015. There is no remaining liability to be recognized for this site.

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, 2020 is \$2,606,443 (2019 - \$1,871,865) resulting in a current funding shortfall of \$4,666,187 (2019 - \$5,016,740). A phased closure of the Sechelt Landfill is expected to occur in 2021 at an estimated cost of \$2,626,637.

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

### 11. Long-Term Debt:

Loan Authorization Bylaw	Purpose	Maturing	Interest Rate	2020	2019
<b>MFA Loan Debt</b>					
584	Parks Master Plan	2022	2.25 %	207,195	304,855
550	Comm. Recreation Facilities	2025	4.77 %	5,606,244	6,616,351
544	Water Treatment Plant	2025	0.91 %	1,035,529	1,222,106
557	Field Rd. Admin Building	2026	4.88 %	1,138,662	1,303,726
550	Comm. Recreation Facilities	2026	4.88 %	785,029	898,829
556	Fleet Maint. Bldg. Expansion	2026	4.88 %	156,990	179,748
547	Egmont VFD	2026	4.88 %	38,573	44,164
594	Pender Harbour Pool	2029	2.25 %	473,322	516,328
676	S. Pender Water Treatment	2034	3.00 %	1,008,259	1,061,259
617	N. Pender Water Initiatives	2035	3.00 %	300,000	320,000
619	S. Pender Water Initiatives	2035	3.00 %	450,000	480,000
707	Square Bay Waste Wtr. Plant	2039	2.66 %	269,580	280,000
Various	Debt issued for memeber municipalities	2021 to 2038	1.75% to 4.85%	10,594,436	12,255,657
				<b>22,063,819</b>	<b>25,483,023</b>
<b>Liability Under Agreement</b>					
MFA	Equipment Financing Loans	2021 to 2025	1.21 %	672,052	644,216
MFA	Septic Field Replacements	2024	1.21 %	360,000	33,400
MFA	Vaucroft Dock Capital Works	2024	1.21 %	26,600	-
				<b>\$ 23,122,471</b>	<b>\$ 26,160,639</b>



# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

### 11. Long-Term Debt: (Continued)

#### Future principal repayments on existing long-term debt:

2021	\$ 3,837,186
2022	3,900,955
2023	3,232,899
2024	3,279,084
2025	2,867,178
Thereafter	6,005,169
	<hr/>
	\$ 23,122,471

#### Interest paid on long-term debt:

During the year, gross interest paid or payable on long-term debt was \$1,819,234 (2019 - \$1,887,959). Of this, \$544,090 (2019 - \$596,875) was recovered from member municipalities and \$1,275,144 (2019 - \$1,291,084) was charged to Regional District operations.

#### Approved debt:

The Regional District has the following authorized, but un-issued debt as at December 31, 2020. The bylaws expire five years from the date of adoption.

#### **Bylaw No. 704 - Chapman Lake Water Supply Expansion** **\$5,000,000**

Issuance of debt authorized under Bylaw No. 704 is not expected to occur due to the cancellation of the Chapman Lake Supply Expansion Project. The authorization to borrow for the stated purpose remains in effect until the Bylaw is repealed or upon expiry in July 2021.

#### **Bylaw No. 725 - Church Road Well Field Project** **\$9,000,000**

Bylaw No. 725 authorizing borrowing of up to \$9,000,000 for the design and construction of the Church Road Well Field Project was adopted by the Board on July 23, 2020. The maximum term for which borrowing can be issued under this Bylaw is 30 years. There has been no debt issued under this Bylaw as of December 31, 2020.

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

### 12. Tangible Capital Assets:

During the year, tangible capital assets contributed to the Regional District, totaled \$1,274,069 (2019 - \$481,660) consisting of Water Distribution Infrastructure (\$1,094,095) and Land (\$179,974). 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	\$ 22,067,595	\$ 1,531,297	\$ 33,040,786	\$3,108,446	\$3,437,564	\$8,533,640
Additions	179,974	30,123	805,810	16,974	175,092	665,077
Disposals	-	-	-	-	-	-
Cost, end of year	22,247,569	1,561,420	33,846,596	3,125,420	3,612,656	9,198,717
Accumulated amortization, beginning of year	-	1,037,050	10,749,848	2,089,663	2,375,838	4,407,175
Amortization	-	46,178	859,687	166,029	455,185	549,007
Disposals	-	-	-	-	-	-
Accumulated amortization, end of year	-	1,083,228	11,609,535	2,255,692	2,831,023	4,956,182
Net carrying amount, end of year	\$ 22,247,569	\$ 478,192	\$ 22,237,061	\$ 869,728	\$ 781,633	\$4,242,535

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

						2020	2019
Vehicles	Sewer Treatment Infrastructure	Water Supply Infrastructure	Water Distribution Infrastructure	Leasehold Improvements	Work in Progress		
\$6,499,482	\$ 3,605,399	\$ 26,220,490	\$76,143,041	\$10,638,932	\$ 2,948,613	<b>\$197,775,285</b>	\$190,498,584
354,682	35,169	199,009	1,359,355	969,331	1,301,536	<b>6,092,132</b>	10,524,032
(91,738)	-	-	-	-	(1,277,141)	<b>(1,368,879)</b>	(3,247,331)
6,762,426	3,640,568	26,419,499	77,502,396	11,608,263	2,973,008	<b>202,498,538</b>	197,775,285
4,386,676	713,788	10,953,788	20,867,864	4,849,153	-	<b>62,430,843</b>	58,332,659
285,098	98,569	743,795	1,300,672	515,048	-	<b>5,019,268</b>	4,822,441
(84,738)	-	-	-	-	-	<b>(84,738)</b>	(724,257)
4,587,036	812,357	11,697,583	22,168,536	5,364,201	-	<b>67,365,373</b>	62,430,843
\$2,175,390	\$ 2,828,211	\$ 14,721,916	\$55,333,860	\$ 6,244,062	\$ 2,973,008	<b>\$135,133,165</b>	\$135,344,442



# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

### 13. 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.

	2020	2019
<b>Cash Deposits:</b>		
Restricted cash: MFA debt reserve fund	\$ 476,121	\$ 466,521
Cash deposits - Member Municipalities	317,684	315,177
<b>Demand Notes:</b>		
Demand notes - Regional District	919,022	919,022
Demand notes - Member Municipalities	799,772	815,691
	<b>\$ 2,512,599</b>	<b>\$ 2,516,411</b>

### 14. Land Held for Resale:

Included in the Reserve Fund portion of Accumulated Surplus (Note 16) is a balance of of \$904,662 (2019 - \$808,375) which represents the surplus of funding for the development of the Hillside Industrial Park. This surplus consists of the net proceeds from the sale of lots in the Hillside Development Park, net of any development costs incurred. In 2020 and 2019, the Regional District did not sell any of the Hillside lots.

The assets of the Hillside Development Project are as follows:

	2020	2019
Land held for resale	\$ 1,839,397	\$ 1,935,684
Protected lands-not for sale <sup>1</sup>	1,109,877	1,109,877
	<b>\$ 2,949,274</b>	<b>\$ 3,045,561</b>

<sup>1</sup> Includes demonstration forest, interpretation area, parklands and protected habitat areas. These assets are included as tangible capital assets (Note 12).

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

### 15. Government Transfers:

	2020	2020	2019
	Fiscal Plan	Actual	Actual
<b>Operating transfers</b>			
Federal	\$ -	\$ -	\$ 28,658
Provincial	2,023,654	2,919,470	2,103,996
	2,023,654	2,919,470	2,132,654
<b>Capital transfers</b>			
Federal	647,050	664,822	1,577,843
Provincial	-	24,933	2,109,994
	647,050	689,755	3,687,837
	\$ 2,670,704	\$ 3,609,225	\$ 5,820,491

### 16. Accumulated Surplus:

	2020	2019
<b>Fund Balances:</b>		
Current Fund <sup>1</sup>	\$ (4,507,494)	\$ (5,340,974)
Capital Fund <sup>2</sup>	6,397,052	5,519,592
Reserve funds	30,992,713	25,529,510
Debt reserve funds	476,121	466,521
<b>Financial Equity</b>	<b>33,358,392</b>	<b>26,174,649</b>
Investment in Non-Financial Assets (Note 17)	125,291,466	124,166,504
<b>Accumulated Surplus, end of year</b>	<b>\$ 158,649,858</b>	<b>\$ 150,341,153</b>

<sup>1</sup> Current fund includes future liabilities such as employee future benefits (Note 18) and unfunded post-closure landfill liabilities (Note 10) contributing to the negative position.

<sup>2</sup> Includes \$6,625,282 (2019 - \$5,726,685) advanced from the Gas Tax Community Works Fund.

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

### 17. 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.

	2020	2019
Investment in Non-Financial Assets, beginning of year	\$ 124,166,504	\$ 119,890,849
<b>Add:</b>		
Acquisition of tangible capital assets	4,822,592	8,450,585
Change in inventory and prepaids	55,579	(189,845)
Development of land held for resale	(96,287)	(24,218)
Repayment of long-term debt	2,064,663	1,894,601
Accumulated amortization removed on sale of tangible capital assets	84,738	724,254
	6,931,285	10,855,377
<b>Deduct:</b>		
Issuance of debt and other obligations to finance capital additions	687,716	583,400
Costs of tangible capital assets sold or written off	99,339	1,173,881
Amortization of tangible capital assets	5,019,268	4,822,441
	5,806,323	6,579,722
<b>Investment in Non-financial Assets, end of year</b>	<b>\$ 125,291,466</b>	<b>\$ 124,166,504</b>



# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

### 18. 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 reviewed on a periodic basis. The date of the last actuarial evaluation was as of December 31, 2019 with results extrapolated to December 31, 2020.

#### Retirement Pay

Regular employees who were hired on or before January 1, 1994 and retire under the provisions of the Municipal Pension Plan are 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 2020 is based on an actuarial evaluation prepared by an independent firm and reviewed on a periodic basis. The date of the last actuarial evaluation was as of December 31, 2019 with results extrapolated to December 31, 2020.

The significant actuarial assumptions adopted in measuring the Regional District's accrued benefit liability are as follows:

	2020	2019
Discount rates	2.00 %	2.60 %
Expected future inflation rates	2.50 %	2.50 %
Expected wage and salary increases	2.50 %	2.50 %

#### Accrued Benefit Obligation as at December 31, 2020

	2020	2019
Beginning benefit obligation	\$ 334,000	\$ 224,100
Current service cost	12,200	11,000
Interest on accrued benefit obligation	8,400	6,700
Actuarial loss (gain)	(37,500)	192,400
Benefits paid during the year	(40,000)	(100,200)
<b>Ending benefit obligation</b>	<b>277,100</b>	<b>334,000</b>
Less: Unamortized net actuarial gain	(126,900)	(189,500)
<b>Accrued Benefit Liability</b>	<b>\$ 150,200</b>	<b>\$ 144,500</b>

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

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### 19. Contingent Liabilities:

#### (a) Pension Plan:

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

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

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

The Sunshine Coast Regional District paid \$1,234,363 (2019 - \$1,146,670) for employer contributions while employees contributed \$1,087,023 (2019 - \$1,003,829) to the plan in fiscal 2020.

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

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to 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, 2020 and 2019

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### 19. 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.

### 20. Contractual Obligations:

The Regional District has entered into various agreements and contracts for the provision of services that extend beyond the current year. These agreements and contracts are consistent with the financial position and usual operations of the Regional District and do not involve a high degree of speculative risk or include obligations to make expenditures that are abnormal in relation to the financial position and usual operations of the Regional District.

Agreements and contracts for the provision Environmental Services constitute the majority of these commitments including but not limited to Sechelt Landfill maintenance, Pender Harbour Transfer Station operations, landfill engineering services, curbside garbage and food waste pickup, recycling depot operations, green waste collection, hauling and processing and other diversion materials hauling and processing such as wood waste, metal and drywall.

The value of contracted services included in Environmental Services expenses on the Statement of Operations for 2020 is \$3,936,325 (2019 - \$3,168,374) which is 59% (2019 – 54%) of total operating expenses for this service line and 64% (2019 – 61%) of the total contracted services operating expense for the Regional District. This level of expenditure is expected to continue for a considerable period into the future.

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

### 21. Expense by Object:

	2020 Fiscal Plan	2020 Actual	2019 Actual
<b>Operating Expenses:</b>			
Salaries, wages and benefits	\$20,171,172	\$17,578,226	\$17,335,819
Operating goods and services	17,801,379	15,088,950	14,866,419
Debt charges - interest	1,300,434	1,275,144	1,291,084
Debt charges member municipalities	1,876,276	1,858,381	1,947,862
Amortization of tangible capital assets	4,822,441	5,019,268	4,822,441
Loss on disposal of tangible capital assets	-	9,009	13,221
Write-off of tangible capital assets	-	-	406,446
<b>Total Operating Expenses</b>	<b>\$45,971,702</b>	<b>\$40,828,978</b>	<b>\$40,683,292</b>

### 22. Fiscal Plan:

Fiscal plan amounts included in the financial statements represent the original Financial Plan Bylaw No. 724 adopted by the Regional District Board on March 12, 2020.

Financial Plan Bylaw No. 724 was amended by the Board on March 31, 2020 in response to the COVID-19 pandemic. The Bylaw was amended a second time on December 10, 2020 to reflect amendments authorized by the Board throughout the year. These amendments are not reflected in the fiscal plan amounts presented in these Financial Statements.

The original Financial Plan anticipated use of surpluses accumulated in previous years to balance against current year expenditures in excess of current revenues. The reconciliation between the operating surplus and overall surplus/deficit per the fiscal plan is as follows:

	2020
	Fiscal Plan
Budgeted surplus per bylaw:	\$ -
Addback:	
Capital expenditures	26,542,404
<b>Less:</b>	
Amortization	4,822,441
Proceeds from long-term debt	16,794,500
Debt principal repayment	(2,118,374)
Transfer (to)/from reserves	6,652,070
Transfer (to)/from appropriated surplus	(553,772)
Transfer (to)/from other funds	(450,000)
Prior year surplus/(deficit)	(45,689)
Budgeted transfers (to)/from accumulated surplus	(677,495)
<b>Budgeted Surplus per PSAS</b>	<b>\$ 2,118,723</b>



# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

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### 23. Segmented Reporting:

A segment is a distinguishable activity or group of activities for which financial information is separately reported on. For the purpose of preparing these PSAS compliant financial statements, the basis for segment disclosures is the major regional district funding categories. The segments are as follows:

#### **Current Fund Services**

Includes services responsible for the overall direction, monitoring and support to all functions of the Regional District. Additional services provided include Protective Services, Transportation Services, Environmental Services, Public Health Services, Planning and Development Services, and Recreation and Cultural Services.

#### **Water Utilities Fund Services**

Provide water services to residents in the Electoral Areas and member municipalities throughout the Sunshine Coast, including North Pender Harbour Water Service, South Pender Harbour Water Service and Regional Water Service. Water is also provided for fire protection, industrial use and irrigation purposes.

#### **Sewer Utilities Fund Services**

Provide 15 specific community package treatment plant and septic disposal systems.

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

### 23. Segmented Reporting: (Continued)

	Current Fund Services	Water Utilities Fund Services	Sewer Utilities Fund Services	Actual 2020
<b>Revenue</b>				
Grants in lieu of taxes	\$ 93,104	\$ -	\$ -	\$ 93,104
Tax requisitions	21,168,637	-	-	21,168,637
Frontage and parcel taxes	1,678,220	3,845,647	110,723	5,634,590
Government transfers	3,609,103	-	122	3,609,225
User fees and service charges	6,279,076	6,100,268	351,882	12,731,226
Member municipality debt	1,858,381	-	-	1,858,381
Investment income	1,318,505	469,439	48,137	1,836,081
Contributed assets	179,974	1,094,095	-	1,274,069
Other revenue	820,523	111,847	-	932,370
<b>Total Revenue</b>	<b>37,005,523</b>	<b>11,621,296</b>	<b>510,864</b>	<b>49,137,683</b>
<b>Expenses</b>				
Administration	3,713,667	928,299	29,690	4,671,656
Wages and benefits	14,868,220	2,576,820	133,186	17,578,226
Operating	14,208,059	2,435,635	190,850	16,834,544
Debt charges - interest	1,149,723	117,565	7,856	1,275,144
Internal recoveries	(6,400,398)	(16,852)	-	(6,417,250)
Debt charges member municipalities	1,858,381	-	-	1,858,381
Amortization of tangible capital assets	2,763,091	2,153,952	102,225	5,019,268
Loss on disposal of tangible capital assets	(867)	9,876	-	9,009
<b>Total Expenses</b>	<b>32,159,876</b>	<b>8,205,295</b>	<b>463,807</b>	<b>40,828,978</b>
<b>Annual Operating Surplus</b>	<b>\$ 4,845,647</b>	<b>\$ 3,416,001</b>	<b>\$ 47,057</b>	<b>\$ 8,308,705</b>

Under the *Local Government Act* [of British Columbia] (the "Act"), all regional district services are separate and distinct, and must be funded as such. The major funding categories which are disclosed as segments above are comprised of numerous individual services. In order to satisfy the requirements of the Act, management tracks revenues, expenditures and fund balances for each service. Financial reporting on each individual service is included in the Regional District's annual report as supplementary schedules, but is not part of these audited financial statements. Readers are cautioned that these supplementary schedules are unaudited.

### 24. Impact of COVID-19

The global health crisis known as "COVID-19" has had a significant impact on the Regional District's operations for the year ending December 31, 2020. The ongoing and evolving nature of this crisis creates uncertainties in the Regional District's future operations and cash flows.





Photo: Karen Morgenstern



# SUPPLEMENTARY FINANCIAL STATEMENT INFORMATION

The following schedules have been prepared as supplementary information and are not audited or covered by the Independent Auditor's Report.

## Sunshine Coast Regional District

Statement of Current Fund (unaudited)

Schedule 1

For the Years Ended December 31, 2020 and 2019

	2020	2019
<b>General Fund</b>		
<b>General Government Services:</b>		
Administration	\$ -	\$ -
Finance	-	-
General Office Building Maintenance	-	-
Human Resources	-	-
Information Services	-	-
Feasibility Studies	4,448	-
SCRHD Administration	30,183	35,432
Grants in Aid	44,622	14,411
UBCM	-	-
<b>Protective Services:</b>		
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	(36,596)	-
Animal Control	2,268	2,286
<b>Transportation Services:</b>		
Public Transit	-	-
Maintenance Facility	-	-
Regional Street Lighting	2,259	(1,400)
Local Street Lighting	97	(341)
Ports Services	-	(85,000)
<b>Environmental Services:</b>		
Regional Solid Waste	(93,595)	-
Refuse Collection	-	-
<b>Public Health Services:</b>		
Cemetery	-	-
Pender Harbour Health Clinic	(45)	-
<b>Planning and Development Services:</b>		
Regional Planning	-	-
Rural Planning	-	-
Geographic Information Services	-	-
House numbering	-	-
Heritage	-	1,255
Building Inspection Services	-	-
Economic Development	29,219	25,995
<b>Sub-total Carried Forward (next page)</b>	<b>(17,140)</b>	<b>(7,362)</b>



# Sunshine Coast Regional District

Statement of Current Fund (unaudited)

Schedule 1

For the Years Ended December 31, 2020 and 2019

	2020	2019
<b>General Fund (Continued)</b>		
<b>Sub-total Brought Forward (previous page)</b>	<b>(17,140)</b>	<b>(7,362)</b>
<b>Recreation and Cultural Services:</b>		
Pender Harbour Pool	-	-
School facilities - Joint Use	-	(33,858)
Gibsons and Area Library	-	-
Museum Service	-	-
Halfmoon Bay & Roberts Creek Library Service	2	2
Community Recreation Facilities Service	-	-
Community Parks	-	-
Bicycle and Walking Paths	-	-
Regional Recreation Programs	-	(1,073)
Dakota Ridge Recreation Service	-	-
<b>Total General Fund</b>	<b>(17,138)</b>	<b>(42,291)</b>
<b>Water Fund</b>		
Regional Water Services	-	-
<b>Sewer Fund</b>		
Local Sewer Plants	-	(3,398)
<b>Total Surplus (Deficit)</b>	<b>(17,138)</b>	<b>(45,689)</b>
<b>Current Fund</b>		
General Fund Surplus (Deficit)	(17,138)	(45,689)
Inventory and prepaids	(846,939)	(791,360)
Other	87,737	87,737
Appropriated surplus	833,908	311,107
Unfunded Post Employment Future Benefits	101,125	113,971
Unfunded Landfill Closure	(4,666,187)	(5,016,740)
<b>General Current Fund</b>	<b>(4,507,494)</b>	<b>(5,340,974)</b>
<b>Water Fund Surplus</b>	-	-
<b>Sewer Fund Surplus</b>	-	-
<b>Total Current Fund</b>	<b>\$ (4,507,494)</b>	<b>\$ (5,340,974)</b>

# Sunshine Coast Regional District

General Revenue, Water Utility and Sewer Funds

Summary Statement of Revenue, Expenses and Transfers (unaudited)

Schedule 2

For the Years Ended December 31, 2020 and 2019

	General Revenue Fund	Water utilities	Sewer utilities
<b>Revenue</b>			
Grants in lieu of taxes	\$ 93,104	\$ -	\$ -
Tax requisitions	21,168,637	-	-
Frontage and parcel taxes	1,678,220	3,845,647	110,723
Government transfers	3,609,103	-	122
User fees and service charges	6,279,076	6,100,268	351,882
Member municipality debt	1,858,381	-	-
Investment income	1,318,505	469,439	48,137
Contributed assets	179,974	1,094,095	-
Other revenue	820,523	111,847	-
<b>Total Revenue</b>	<b>37,005,523</b>	<b>11,621,296</b>	<b>510,864</b>
<b>Expenses</b>			
Administration	3,713,667	928,299	29,690
Wages and benefits	14,855,374	2,576,820	133,186
Operating	14,208,059	2,435,635	190,850
Debt charges - interest	1,149,723	117,565	7,856
Internal recoveries	(6,400,398)	(16,852)	-
Debt charges member municipalities	1,858,381	-	-
Amortization of tangible capital assets	2,763,091	2,153,952	102,225
Loss (gain) on disposal of tangible capital assets	(867)	9,876	-
Write-off of tangible capital assets	-	-	-
<b>Total Expenses</b>	<b>32,147,030</b>	<b>8,205,295</b>	<b>463,807</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>4,858,493</b>	<b>3,416,001</b>	<b>47,057</b>
Add: Proceeds from sale of assets	5,462	130	-
Add: Proceeds from long term debt	450,000	192,750	44,966
Less: Debt principle repayment	(1,698,284)	(349,158)	(17,220)
Less: Acquisition of tangible capital assets	(1,787,853)	(2,900,157)	(134,582)
Less: Change in Inventory and prepaids	-	-	-
Less: Change in Land held for resale	96,287	-	-
<b>Increase (Decrease) in Financial Equity</b>	<b>1,924,105</b>	<b>359,566</b>	<b>(59,779)</b>
Transfer (to)/from reserves	(2,429,745)	(2,994,469)	(38,989)
Transfer (to)/from appropriated surplus	(782,577)	-	-
Transfer (to)/from unfunded liability	(350,553)	-	-
Transfer (to)/from unfunded amortization	2,763,091	2,153,952	102,225
Transfer (to)/from unfunded loss on asset	(867)	9,876	-
Transfer (to)/from other funds	(1,106,135)	478,909	(59)
Interfund transfers	7,834	(7,834)	-
Surplus (deficit) from prior year	(42,291)	-	(3,398)
<b>Total Surplus (Deficit) for the year</b>	<b>\$ (17,138)</b>	<b>\$ -</b>	<b>\$ -</b>

Other	Actual 2020	Budget 2020	Actual 2019
\$ -	\$ 93,104	\$ 72,000	\$ 89,178
-	21,168,637	22,825,208	20,218,598
-	5,634,590	5,620,302	5,436,222
-	3,609,225	2,670,704	5,820,491
-	12,731,226	13,839,102	12,447,220
-	1,858,381	1,876,276	1,947,862
-	1,836,081	683,877	1,388,264
-	1,274,069	-	481,660
-	932,370	502,956	1,022,593
-	49,137,683	48,090,425	48,852,088
-	4,671,656	5,023,737	4,558,603
12,846	17,578,226	20,171,172	17,335,819
-	16,834,544	19,632,077	16,808,872
-	1,275,144	1,300,434	1,291,084
-	(6,417,250)	(6,854,435)	(6,501,056)
-	1,858,381	1,876,276	1,947,862
-	5,019,268	4,822,441	4,822,441
-	9,009	-	13,221
-	-	-	406,446
12,846	40,828,978	45,971,702	40,683,292
(12,846)	8,308,705	2,118,723	8,168,796
-	5,592	-	29,961
-	687,716	16,794,500	583,400
-	(2,064,662)	(2,118,374)	(1,894,601)
-	(4,822,592)	(26,542,404)	(8,450,585)
-	-	-	189,845
-	96,287	(33,514)	24,218
(12,846)	2,211,046	(9,781,069)	(1,348,966)
-	(5,463,203)	6,652,070	(2,318,681)
-	(782,577)	(553,772)	(49,196)
12,846	(337,707)	(675,000)	(287,031)
-	5,019,268	4,822,441	4,822,441
-	9,009	31,019	419,667
-	(627,285)	(450,000)	(1,330,830)
-	-	-	-
-	(45,689)	(45,689)	46,908
\$ -	\$ (17,138)	\$ -	\$ (45,689)

# Sunshine Coast Regional District

## General Revenue Fund

### Summary Statement of Revenue, Expenses and Transfers (unaudited)

#### Schedule 3

For the Years Ended December 31, 2020 and 2019

	General government Schedule 4	Protective services Schedule 5	Transportation services Schedule 6
<b>Revenue</b>			
Grants in lieu of taxes	\$ 91,469	\$ 188	\$ -
Tax requisitions	1,486,320	3,124,840	3,623,563
Frontage and parcel taxes	-	-	-
Government transfers	1,425,017	48,561	2,135,525
User fees and service charges	2,506	30,871	525,050
Member municipality debt	1,858,381	-	-
Investment income	389,359	106,685	48,138
Contributed assets	-	-	-
Other revenue	74,309	185,456	174,093
<b>Total Revenue</b>	<b>5,327,361</b>	<b>3,496,601</b>	<b>6,506,369</b>
<b>Expenses</b>			
Administration	614,412	336,638	565,203
Wages and benefits	3,987,997	1,147,382	3,057,894
Operating	1,131,255	1,243,863	3,033,074
Debt charges - interest	146,217	8,039	23,328
Internal recoveries	(4,680,705)	-	(1,443,791)
Debt charges member municipalities	1,858,381	-	-
Amortization of tangible capital assets	513,667	375,536	167,858
Loss (gain) on disposal of tangible capital assets	-	34	-
<b>Total Expenses</b>	<b>3,571,224</b>	<b>3,111,492</b>	<b>5,403,566</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>1,756,137</b>	<b>385,109</b>	<b>1,102,803</b>
Add: Proceeds from sale of assets	-	-	-
Add: Proceeds from long term debt	-	-	450,000
Less: Debt principle repayment	(232,014)	(73,643)	(112,758)
Less: Acquisition of tangible capital assets	(175,092)	(334,286)	(404,975)
Less: Change in Land held for resale	-	-	-
<b>Increase (Decrease) in Financial Equity</b>	<b>1,349,031</b>	<b>(22,820)</b>	<b>1,035,070</b>
Transfer (to)/from reserves	(316,048)	(420,427)	(672,444)
Transfer (to)/from appropriated surplus	(812,577)	30,000	-
Transfer (to)/from unfunded liability	-	-	-
Transfer (to)/from unfunded amortization	513,667	375,536	167,858
Transfer (to)/from unfunded loss on asset	-	34	-
Transfer (to)/from other funds	(703,690)	(33)	(450,129)
Interfund transfers	(973)	1,096	8,742
Surplus/(deficit) from prior year	49,843	2,286	(86,741)
<b>Total Surplus (Deficit) for the year</b>	<b>\$ 79,253</b>	<b>\$ (34,328)</b>	<b>\$ 2,356</b>



Environmental services Schedule 7	Public health services Schedule 8	Planning and development services Schedule 9	Recreation and cultural services Schedule 10	Actual 2020	Budget 2020	Actual 2019
\$ -	\$ -	\$ 1,243	\$ 204	\$ 93,104	\$ 72,000	\$ 89,178
2,775,569	218,683	1,206,631	8,733,031	21,168,637	22,825,208	20,218,598
-	-	-	1,678,220	1,678,220	1,677,608	1,699,954
-	-	-	-	3,609,103	2,670,704	3,722,254
3,915,242	70,658	1,040,666	694,083	6,279,076	7,273,764	7,418,261
-	-	-	-	1,858,381	1,876,276	1,947,862
82,301	14,779	55,608	621,635	1,318,505	605,352	358,608
-	-	-	179,974	179,974	-	-
241,787	1,906	2,640	140,332	820,523	437,156	426,011
7,014,899	306,026	2,306,788	12,047,479	37,005,523	37,438,068	34,722,774
517,523	23,461	378,309	1,278,121	3,713,667	3,995,135	3,612,766
1,147,304	46,083	1,583,348	3,885,366	14,855,374	16,420,311	13,952,830
4,965,761	206,041	356,319	3,271,746	14,208,059	15,924,251	14,044,796
-	-	-	972,139	1,149,723	1,159,426	1,175,095
-	-	(275,902)	-	(6,400,398)	(6,854,435)	(6,490,807)
-	-	-	-	1,858,381	1,876,276	1,947,862
53,504	3,198	35,018	1,614,310	2,763,091	2,681,972	2,602,036
60	-	(50)	(911)	(867)	-	2,118
6,684,152	278,783	2,077,042	11,020,771	32,147,030	35,202,936	30,846,696
330,747	27,243	229,746	1,026,708	4,858,493	2,235,132	3,878,888
501	-	50	4,911	5,462	-	17,011
-	-	-	-	450,000	1,025,000	70,000
-	-	-	(1,279,869)	(1,698,284)	(1,697,008)	(1,581,635)
(193,670)	-	(44,637)	(635,193)	(1,787,853)	(5,649,870)	(2,894,689)
-	-	96,287	-	96,287	(33,514)	20,577
137,578	27,243	281,446	(883,443)	1,924,105	(4,120,260)	842,573
11,403	(30,486)	(315,951)	(685,792)	(2,429,745)	3,159,351	(2,710,843)
-	-	-	-	(782,577)	(553,772)	(49,195)
(350,553)	-	-	-	(350,553)	(675,000)	24,021
53,504	3,198	35,018	1,614,310	2,763,091	2,681,972	2,602,036
60	-	(50)	(911)	(867)	-	2,118
54,593	-	-	(6,876)	(1,106,135)	(450,000)	20,175
(180)	-	1,506	(2,357)	7,834	-	1,859
-	-	27,250	(34,929)	(42,291)	(42,291)	(107,106)
\$ (93,595)	\$ (45)	\$ 29,219	\$ 2	\$ (17,138)	\$ -	\$ 45,384

# Sunshine Coast Regional District

## General Revenue Fund - General Government Services

### Summary Statement of Revenue, Expenses and Transfers (unaudited)

#### Schedule 4

For the Years Ended December 31, 2020 and 2019

	Administration	Finance	General Office Building Maintenance	Human Resources	Information Services
<b>Revenue</b>					
Grants in lieu of taxes	\$ 91,469	\$ -	\$ -	\$ -	\$ -
Tax requisitions	1,273,224	-	-	-	-
Government transfers	1,425,017	-	-	-	-
User fees and service charges	2,506	-	-	-	-
Member municipality debt	-	-	-	-	-
Investment income	268,513	17,529	77,781	7,476	10,363
Other revenue	42,426	65	1,389	954	1,561
<b>Total Revenue</b>	<b>3,103,155</b>	<b>17,594</b>	<b>79,170</b>	<b>8,430</b>	<b>11,924</b>
<b>Expenses</b>					
Administration	576,793	-	5,611	3,657	-
Wages and benefits	1,357,096	1,267,962	231,825	477,772	607,527
Operating	346,648	211,329	149,057	118,247	144,415
Debt charges - interest	-	-	144,452	-	1,765
Internal recoveries	(713,553)	(1,510,761)	(745,547)	(585,293)	(1,125,551)
Debt charges member municipalities	-	-	-	-	-
Amortization of tangible capital assets	35,406	213,298	111,991	29,671	123,301
<b>Total Expenses</b>	<b>1,602,390</b>	<b>181,828</b>	<b>(102,611)</b>	<b>44,054</b>	<b>(248,543)</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>1,500,765</b>	<b>(164,234)</b>	<b>181,781</b>	<b>(35,624)</b>	<b>260,467</b>
Add: Proceeds from long term debt	-	-	-	-	-
Less: Debt principle repayment	-	-	(173,562)	-	(58,452)
Less: Acquisition of tangible capital assets	(36,701)	-	-	-	(138,391)
<b>Increase (Decrease) in Financial Equity</b>	<b>1,464,064</b>	<b>(164,234)</b>	<b>8,219</b>	<b>(35,624)</b>	<b>63,624</b>
Transfer (to)/from reserves	(22,051)	(49,050)	(116,687)	6,011	(150,699)
Transfer (to)/from appropriated surplus	(812,577)	-	-	-	-
Transfer (to)/from unfunded amortization	35,406	213,298	111,991	29,671	123,301
Transfer (to)/from other funds	(664,819)	-	(937)	-	37,934
Interfund transfers	(23)	(14)	(2,586)	(58)	1,708
Surplus/(deficit) from prior year	-	-	-	-	-
<b>Total Surplus (Deficit) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Feasibility Studies	Grants in Aid	SCRHD Administration	UBCM	Fiscal Services	Actual 2020	Budget 2020	Actual 2019
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,469	\$ 72,000	\$ 87,646
4,448	185,559	-	23,089	-	1,486,320	1,873,066	1,547,300
-	-	-	-	-	1,425,017	874,050	1,608,342
-	-	-	-	-	2,506	-	2,628
-	-	-	-	1,858,381	1,858,381	1,876,276	1,947,862
1,994	120	-	5,583	-	389,359	123,931	289,007
-	-	27,914	-	-	74,309	37,367	110,094
6,442	185,679	27,914	28,672	1,858,381	5,327,361	4,856,690	5,592,879
-	10,027	13,409	4,915	-	614,412	644,439	578,627
-	2,397	16,254	27,164	-	3,987,997	4,555,656	3,691,448
-	142,924	3,500	15,135	-	1,131,255	1,908,377	1,459,237
-	-	-	-	-	146,217	147,268	147,358
-	-	-	-	-	(4,680,705)	(5,084,309)	(4,594,420)
-	-	-	-	1,858,381	1,858,381	1,876,276	1,947,862
-	-	-	-	-	513,667	552,978	552,979
-	155,348	33,163	47,214	1,858,381	3,571,224	4,600,685	3,783,091
6,442	30,331	(5,249)	(18,542)	-	1,756,137	256,005	1,809,788
-	-	-	-	-	-	25,000	70,000
-	-	-	-	-	(232,014)	(232,305)	(239,814)
-	-	-	-	-	(175,092)	(347,934)	(306,221)
6,442	30,331	(5,249)	(18,542)	-	1,349,031	(299,234)	1,333,753
(1,994)	(120)	-	18,542	-	(316,048)	327,828	(326,925)
-	-	-	-	-	(812,577)	(631,415)	(49,196)
-	-	-	-	-	513,667	552,978	552,979
-	-	-	-	-	(703,690)	-	1,509,001
-	-	-	-	-	(973)	-	1,285
-	14,411	35,432	-	-	49,843	49,843	46,948
\$ 4,448	\$ 44,622	\$ 30,183	\$ -	\$ -	\$ 79,253	\$ -	\$ 49,843

# Sunshine Coast Regional District

General Revenue Fund - Protective Services

Summary Statement of Revenue, Expenses and Transfers (unaudited)

Schedule 5

For the Years Ended December 31, 2020 and 2019

	Gibsons and District Fire Protection	Roberts Creek Fire Protection	Halfmoon Bay Fire Protection	Egmont Fire Department
<b>Revenue</b>				
Grants in lieu of taxes	\$ 188	\$ -	\$ -	\$ -
Tax requisitions	1,076,484	509,053	487,974	125,833
Government transfers	8,027	18,599	21,935	-
User fees and service charges	-	200	150	-
Investment income	15,440	23,339	18,019	8,368
Other revenue	9,587	17	17	-
<b>Total Revenue</b>	<b>1,109,726</b>	<b>551,208</b>	<b>528,095</b>	<b>134,201</b>
<b>Expenses</b>				
Administration	99,001	49,443	41,354	10,857
Wages and benefits	328,738	122,363	129,220	3,238
Operating	440,137	178,602	221,261	57,568
Debt charges - interest	3,159	-	-	4,880
Amortization of tangible capital assets	162,095	72,917	44,104	13,115
Loss (gain) on disposal of tangible capital assets	34	-	-	-
<b>Total Expenses</b>	<b>1,033,164</b>	<b>423,325</b>	<b>435,939</b>	<b>89,658</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>76,562</b>	<b>127,883</b>	<b>92,156</b>	<b>44,543</b>
Add: Proceeds from sale of assets	-	-	-	-
Add: Proceeds from long term debt	-	-	-	-
Less: Debt principle repayment	(68,051)	-	-	(5,592)
Less: Acquisition of tangible capital assets	(83,643)	(201,981)	(48,662)	-
<b>Increase (Decrease) in Financial Equity</b>	<b>(75,132)</b>	<b>(74,098)</b>	<b>43,494</b>	<b>38,951</b>
Transfer (to)/from reserves	(86,997)	1,181	(87,598)	(52,033)
Transfer (to)/from appropriated surplus	-	-	-	-
Transfer (to)/from unfunded amortization	162,095	72,917	44,104	13,115
Transfer (to)/from unfunded loss on asset	34	-	-	-
Transfer (to)/from other funds	-	-	-	(33)
Interfund transfers	-	-	-	-
Surplus/(deficit) from prior year	-	-	-	-
<b>Total Surplus (Deficit) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



Smoke Control	Bylaw Enforcement	Emergency Telephone - 911	Sunshine Coast Emergency Planning	Animal Control	Actual 2020	Budget 2020	Actual 2019
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 188	\$ -	\$ 178
-	207,211	420,770	254,069	43,446	3,124,840	3,240,711	2,843,720
-	-	-	-	-	48,561	-	11,757
10	1,620	-	-	28,891	30,871	33,351	36,094
542	4,492	26,323	3,874	6,288	106,685	2,234	69,055
-	-	-	175,231	604	185,456	-	9,761
552	213,323	447,093	433,174	79,229	3,496,601	3,276,296	2,970,565
278	38,462	32,203	51,375	13,665	336,638	360,451	330,221
44	117,395	33,720	388,049	24,615	1,147,382	1,046,806	875,079
-	13,535	234,020	85,413	13,327	1,243,863	1,266,463	1,099,364
-	-	-	-	-	8,039	9,408	11,040
-	5,200	67,536	6,956	3,613	375,536	375,471	375,470
-	-	-	-	-	34	-	(5,462)
322	174,592	367,479	531,793	55,220	3,111,492	3,058,599	2,685,712
230	38,731	79,614	(98,619)	24,009	385,109	217,697	284,853
-	-	-	-	-	-	-	5,462
-	-	-	-	-	-	550,000	-
-	-	-	-	-	(73,643)	(72,276)	(70,427)
-	-	-	-	-	(334,286)	(2,110,864)	(251,161)
230	38,731	79,614	(98,619)	24,009	(22,820)	(1,415,443)	(31,273)
(230)	(44,225)	(147,150)	26,496	(29,871)	(420,427)	1,037,187	(341,001)
-	-	-	30,000	-	30,000	-	-
-	5,200	67,536	6,956	3,613	375,536	375,471	375,470
-	-	-	-	-	34	-	(5,462)
-	-	-	-	-	(33)	-	(34)
-	294	-	(1,429)	2,231	1,096	500	491
-	-	-	-	2,286	2,286	2,285	4,094
\$ -	\$ -	\$ -	\$ (36,596)	\$ 2,268	\$ (34,328)	\$ -	\$ 2,285

# Sunshine Coast Regional District

General Revenue Fund - Transportation Services

Summary Statement of Revenue, Expenses and Transfers (unaudited)

Schedule 6

For the Years Ended December 31, 2020 and 2019

	Public Transit	Maintenance Facility	Regional Street Lighting
<b>Revenue</b>			
Tax requisitions	\$ 2,757,641	\$ -	\$ 38,293
Government transfers	2,135,525	-	-
User fees and service charges	525,050	-	-
Investment income	7,817	17,225	-
Other revenue	56,687	10,273	-
<b>Total Revenue</b>	<b>5,482,720</b>	<b>27,498</b>	<b>38,293</b>
<b>Expenses</b>			
Administration	474,766	33,546	2,032
Wages and benefits	2,473,158	547,442	-
Operating	1,889,008	803,928	32,602
Debt charges - interest	-	19,861	-
Internal recoveries	(252)	(1,443,539)	-
Amortization of tangible capital assets	20,371	37,202	-
<b>Total Expenses</b>	<b>4,857,051</b>	<b>(1,560)</b>	<b>34,634</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>625,669</b>	<b>29,058</b>	<b>3,659</b>
Add: Proceeds from long term debt	-	-	-
Less: Debt principle repayment	-	(22,758)	-
Less: Acquisition of tangible capital assets	-	(22,257)	-
<b>Increase (Decrease) in Financial Equity</b>	<b>625,669</b>	<b>(15,957)</b>	<b>3,659</b>
Transfer (to)/from reserves	(644,635)	(31,263)	-
Transfer (to)/from unfunded amortization	20,371	37,202	-
Transfer (to)/from other funds	-	(129)	-
Interfund transfers	(1,405)	10,147	-
Surplus/(deficit) from prior year	-	-	(1,400)
<b>Total Surplus (Deficit) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,259</b>

Local Street Lighting	Ports Services	Actual 2020	Budget 2020	Actual 2019
\$ 10,800	\$ 816,829	\$ <b>3,623,563</b>	\$ 3,751,178	\$ 3,367,766
-	-	<b>2,135,525</b>	1,796,654	1,860,544
-	-	<b>525,050</b>	789,466	854,495
-	23,096	<b>48,138</b>	9,091	30,563
-	107,133	<b>174,093</b>	167,630	77,089
10,800	947,058	<b>6,506,369</b>	6,514,019	6,190,457
588	54,271	<b>565,203</b>	616,509	570,472
-	37,294	<b>3,057,894</b>	3,170,366	3,110,496
9,774	297,762	<b>3,033,074</b>	3,668,375	3,561,534
-	3,467	<b>23,328</b>	30,391	19,862
-	-	<b>(1,443,791)</b>	(1,451,497)	(1,555,079)
-	110,285	<b>167,858</b>	149,934	149,934
10,362	503,079	<b>5,403,566</b>	6,184,078	5,857,219
438	443,979	<b>1,102,803</b>	329,941	333,238
-	450,000	<b>450,000</b>	450,000	-
-	(90,000)	<b>(112,758)</b>	(112,759)	(21,883)
-	(382,718)	<b>(404,975)</b>	(594,006)	(600,609)
438	421,261	<b>1,035,070</b>	73,176	(289,254)
-	3,454	<b>(672,444)</b>	313,631	(397,242)
-	110,285	<b>167,858</b>	149,934	149,934
-	(450,000)	<b>(450,129)</b>	(450,000)	449,856
-	-	<b>8,742</b>	-	459
(341)	(85,000)	<b>(86,741)</b>	(86,741)	(494)
\$ 97	\$ -	\$ <b>2,356</b>	\$ -	\$ (86,741)

# Sunshine Coast Regional District

General Revenue Fund - Environmental Services

Summary Statement of Revenue, Expenses and Transfers (unaudited)

Schedule 7

For the Years Ended December 31, 2020 and 2019

	Regional Solid Waste	Refuse Collection	Actual 2020	Actual 2019
<b>Revenue</b>				
Tax requisitions	\$ 2,775,569	\$ -	\$ 2,775,569	\$ 2,036,407
User fees and service charges	2,873,802	1,041,440	3,915,242	3,695,328
Investment income	74,065	8,236	82,301	59,137
Other revenue	241,737	50	241,787	163,389
<b>Total Revenue</b>	<b>5,965,173</b>	<b>1,049,726</b>	<b>7,014,899</b>	<b>5,954,261</b>
<b>Expenses</b>				
Administration	423,667	93,856	517,523	503,087
Wages and benefits	1,102,056	45,248	1,147,304	1,043,705
Operating	4,111,171	854,590	4,965,761	4,281,321
Amortization of tangible capital assets	51,083	2,421	53,504	54,262
Loss (gain) on disposal of tangible capital assets	60	-	60	-
<b>Total Expenses</b>	<b>5,688,037</b>	<b>996,115</b>	<b>6,684,152</b>	<b>5,882,375</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>277,136</b>	<b>53,611</b>	<b>330,747</b>	<b>71,886</b>
Add: Proceeds from sale of assets	501	-	501	-
Less: Acquisition of tangible capital assets	-	(193,670)	(193,670)	(561)
<b>Increase (Decrease) in Financial Equity</b>	<b>277,637</b>	<b>(140,059)</b>	<b>137,578</b>	<b>71,325</b>
Transfer (to)/from reserves	(126,235)	137,638	11,403	(148,330)
Transfer (to)/from unfunded liability	(350,553)	-	(350,553)	24,021
Transfer (to)/from unfunded amortization	51,083	2,421	53,504	54,262
Transfer (to)/from unfunded loss on asset	60	-	60	-
Transfer (to)/from other funds	54,593	-	54,593	-
Interfund transfers	(180)	-	(180)	(1,278)
<b>Total Surplus (Deficit) for the year</b>	<b>\$ (93,595)</b>	<b>\$ -</b>	<b>\$ (93,595)</b>	<b>\$ -</b>



# Sunshine Coast Regional District

General Revenue Fund - Public Health Services

Summary Statement of Revenue, Expenses and Transfers (unaudited)

Schedule 8

For the Years Ended December 31, 2020 and 2019

	Cemetery	Pender Harbour Health Clinic	Actual 2020	Actual 2019
<b>Revenue</b>				
Tax requisitions	\$ 69,841	\$ 148,842	\$ 218,683	\$ 256,453
User fees and service charges	70,658	-	70,658	58,297
Investment income	12,712	2,067	14,779	8,911
Other revenue	1,906	-	1,906	105
<b>Total Revenue</b>	<b>155,117</b>	<b>150,909</b>	<b>306,026</b>	<b>323,766</b>
<b>Expenses</b>				
Administration	16,659	6,802	23,461	24,912
Wages and benefits	46,083	-	46,083	35,904
Operating	63,956	142,085	206,041	181,508
Amortization of tangible capital assets	3,198	-	3,198	3,198
<b>Total Expenses</b>	<b>129,896</b>	<b>148,887</b>	<b>278,783</b>	<b>245,522</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>25,221</b>	<b>2,022</b>	<b>27,243</b>	<b>78,244</b>
<b>Increase (Decrease) in Financial Equity</b>	<b>25,221</b>	<b>2,022</b>	<b>27,243</b>	<b>78,244</b>
Transfer (to)/from reserves	(28,419)	(2,067)	(30,486)	(76,426)
Transfer (to)/from unfunded amortization	3,198	-	3,198	3,198
Interfund transfers	-	-	-	(5,016)
<b>Total Surplus (Deficit) for the year</b>	<b>\$ -</b>	<b>\$ (45)</b>	<b>\$ (45)</b>	<b>\$ -</b>

# Sunshine Coast Regional District

General Revenue Fund - Planning and Development Services

Summary Statement of Revenue, Expenses and Transfers (unaudited)

Schedule 9

For the Years Ended December 31, 2020 and 2019

	Regional Planning	Rural Planning	Geographic Information Services	Heritage
<b>Revenue</b>				
Grants in lieu of taxes	\$ 3	\$ -	\$ -	\$ -
Tax requisitions	161,501	841,555	-	(1,148)
User fees and service charges	-	55,420	15,825	-
Investment income	2,926	3,355	8,393	-
Other revenue	765	100	-	-
<b>Total Revenue</b>	<b>165,195</b>	<b>900,430</b>	<b>24,218</b>	<b>(1,148)</b>
<b>Expenses</b>				
Administration	30,628	191,105	-	107
Wages and benefits	80,248	646,419	248,797	-
Operating	6,414	45,595	48,930	-
Internal recoveries	-	-	(275,902)	-
Amortization of tangible capital assets	-	1,584	19,471	-
Loss (gain) on disposal of tangible capital assets	-	-	-	-
<b>Total Expenses</b>	<b>117,290</b>	<b>884,703</b>	<b>41,296</b>	<b>107</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>47,905</b>	<b>15,727</b>	<b>(17,078)</b>	<b>(1,255)</b>
Add: Proceeds from sale of assets	-	-	-	-
Less: Acquisition of tangible capital assets	-	-	-	-
Less: Net change in land held for resale	-	-	-	-
<b>Increase (Decrease) in Financial Equity</b>	<b>47,905</b>	<b>15,727</b>	<b>(17,078)</b>	<b>(1,255)</b>
Transfer (to)/from reserves	(47,905)	(20,815)	(2,393)	-
Transfer (to)/from unfunded amortization	-	1,584	19,471	-
Transfer (to)/from unfunded loss on asset	-	-	-	-
Interfund transfers	-	3,504	-	-
Surplus/(deficit) from prior year	-	-	-	1,255
<b>Total Surplus (Deficit) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

House numbering	Building Inspection Services	Economic Development	Hillside	Actual 2020	Budget 2020	Actual 2019
\$ -	\$ -	\$ 1,240	\$ -	\$ 1,243	\$ -	\$ 1,146
(25,000)	6,435	223,288	-	1,206,631	1,345,434	1,468,742
36,225	933,196	-	-	1,040,666	882,435	867,582
3,845	37,089	-	-	55,608	-	33,142
-	1,775	-	-	2,640	600	3,945
15,070	978,495	224,528	-	2,306,788	2,228,469	2,374,557
5,511	139,186	11,772	-	378,309	403,974	391,995
14,319	593,163	402	-	1,583,348	1,696,718	1,583,172
1,636	44,614	209,130	-	356,319	533,215	380,103
-	-	-	-	(275,902)	(318,629)	(341,308)
-	13,963	-	-	35,018	35,845	35,845
-	(50)	-	-	(50)	-	-
21,466	790,876	221,304	-	2,077,042	2,351,123	2,049,807
(6,396)	187,619	3,224	-	229,746	(122,654)	324,750
-	50	-	-	50	-	-
-	(44,637)	-	-	(44,637)	(50,000)	(14,780)
-	-	-	96,287	96,287	(33,514)	24,218
(6,396)	143,032	3,224	96,287	281,446	(206,168)	334,188
6,396	(154,947)	-	(96,287)	(315,951)	143,573	(348,400)
-	13,963	-	-	35,018	35,845	35,846
-	(50)	-	-	(50)	-	-
-	(1,998)	-	-	1,506	(500)	1,793
-	-	25,995	-	27,250	27,250	3,823
\$ -	\$ -	\$ 29,219	\$ -	\$ 29,219	\$ -	\$ 27,250

# Sunshine Coast Regional District

## General Revenue Fund - Recreation and Cultural Services

### Summary Statement of Revenue, Expenses and Transfers (unaudited)

#### Schedule 10

For the Years Ended December 31, 2020 and 2019

	Pender Harbour Pool	School facilities - Joint Use	Gibsons and Area Library	Museum Service	Halfmoon Bay & Roberts Creek Library Service
<b>Revenue</b>					
Grants in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ 2
Tax requisitions	468,786	51,010	677,885	141,582	333,220
Frontage and parcel taxes	48,502	-	-	-	-
Government transfers	-	-	-	-	-
User fees and service charges	29,622	-	-	-	-
Investment income	23,478	-	3,768	-	-
Contributed assets	-	-	-	-	-
Other revenue	3,096	-	-	-	-
<b>Total Revenue</b>	<b>573,484</b>	<b>51,010</b>	<b>681,653</b>	<b>141,582</b>	<b>333,222</b>
<b>Expenses</b>					
Administration	62,216	273	43,667	7,718	14,893
Wages and benefits	257,720	-	1,731	-	-
Operating	93,778	9,556	679,460	133,864	242,667
Debt charges - interest	19,466	-	-	-	-
Amortization of tangible capital assets	101,629	-	52,182	-	-
Loss (gain) on disposal of tangible capital assets	-	-	-	-	-
<b>Total Expenses</b>	<b>534,809</b>	<b>9,829</b>	<b>777,040</b>	<b>141,582</b>	<b>257,560</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>38,675</b>	<b>41,181</b>	<b>(95,387)</b>	<b>-</b>	<b>75,662</b>
Add: Proceeds from sale of assets	-	-	-	-	-
Less: Debt principle repayment	(43,006)	-	-	-	-
Less: Acquisition of tangible capital assets	(19,387)	-	-	-	-
<b>Increase (Decrease) in Financial Equity</b>	<b>(23,718)</b>	<b>41,181</b>	<b>(95,387)</b>	<b>-</b>	<b>75,662</b>
Transfer (to)/from reserves	(77,669)	(7,323)	(32,457)	-	-
Transfer (to)/from unfunded amortization	101,629	-	52,182	-	-
Transfer to/ (from) unfunded loss on asset	-	-	-	-	-
Transfer (to)/from other funds	(242)	-	-	-	-
Interfund transfers	-	-	75,662	-	(75,662)
Surplus/(deficit) from prior year	-	(33,858)	-	-	2
<b>Total Surplus (Deficit) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2</b>



Community Recreation Facilities Service	Community Parks	Bicycle and Walking Paths	Dakota Ridge Recreation Service	Regional Recreation Programs	Egmont/Pender Harbour Library Service	Actual 2020	Actual 2019
\$ 202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 204	\$ 208
4,874,173	1,720,751	33,048	209,075	170,160	53,341	8,733,031	8,698,210
1,629,718	-	-	-	-	-	1,678,220	1,699,779
-	-	-	-	-	-	-	241,611
590,536	36,992	-	37,100	(167)	-	694,083	2,127,745
510,726	61,668	11,749	10,246	-	-	621,635	538,279
-	179,974	-	-	-	-	179,974	-
118,303	18,933	-	-	-	-	140,332	61,627
7,723,658	2,018,318	44,797	256,421	169,993	53,341	12,047,479	13,367,459
841,043	255,834	12,796	27,891	9,252	2,538	1,278,121	1,213,452
2,770,286	766,721	4,682	83,882	344	-	3,885,366	4,601,577
1,228,900	585,953	-	126,058	120,707	50,803	3,271,746	3,893,904
924,661	28,012	-	-	-	-	972,139	982,605
1,047,990	260,587	105,956	45,966	-	-	1,614,310	1,510,285
-	(911)	-	-	-	-	(911)	(11,549)
6,812,880	1,896,196	123,434	283,797	130,303	53,341	11,020,771	12,190,274
910,778	122,122	(78,637)	(27,376)	39,690	-	1,026,708	1,177,185
-	4,911	-	-	-	-	4,911	11,549
(1,123,907)	(112,956)	-	-	-	-	(1,279,869)	(1,249,511)
(318,010)	(297,796)	-	-	-	-	(635,193)	(1,721,357)
(531,139)	(283,719)	(78,637)	(27,376)	39,690	-	(883,443)	(1,782,134)
(510,547)	26,730	(27,319)	(18,590)	(38,617)	-	(685,792)	(57,048)
1,047,990	260,587	105,956	45,966	-	-	1,614,310	1,510,285
-	(911)	-	-	-	-	(911)	(11,549)
(6,272)	(362)	-	-	-	-	(6,876)	310,379
(32)	(2,325)	-	-	-	-	(2,357)	4,124
-	-	-	-	(1,073)	-	(34,929)	(8,987)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ (34,930)

# Sunshine Coast Regional District

## Water Utility

### Summary Statement of Revenue, Expenses and Transfers (unaudited)

#### Schedule 11

For the Years Ended December 31, 2020 and 2019

	Actual 2020	Budget 2020	Actual 2019
<b>Revenue</b>			
Frontage and parcel taxes	\$ 3,845,647	\$ 3,831,227	\$ 3,652,293
Government transfers	-	-	2,005,926
User fees and service charges	6,100,268	6,221,358	4,535,425
Investment income	469,439	78,525	328,416
Contributed assets	1,094,095	-	327,031
Other revenue	111,847	65,800	591,860
<b>Total Revenue</b>	<b>11,621,296</b>	<b>10,196,910</b>	<b>11,440,951</b>
<b>Expenses</b>			
Administration	928,299	995,961	922,627
Wages and benefits	2,576,820	3,535,219	2,416,111
Operating	2,435,635	3,468,912	1,831,857
Debt charges - interest	117,565	132,228	124,732
Internal recoveries	(16,852)	-	(10,249)
Amortization of tangible capital assets	2,153,952	2,077,751	2,077,750
Loss (gain) on disposal of tangible capital assets	9,876	-	22,435
Write-off of tangible capital assets	-	-	406,446
<b>Total Expenses</b>	<b>8,205,295</b>	<b>10,210,071</b>	<b>7,791,709</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>3,416,001</b>	<b>(13,161)</b>	<b>3,649,242</b>
Add: Proceeds from sale of assets	130	-	12,950
Add: Proceeds from long term debt	192,750	15,724,500	200,000
Less: Debt principle repayment	(349,158)	(399,812)	(312,966)
Less: Acquisition of tangible capital assets	(2,900,157)	(20,771,172)	(5,223,272)
<b>Increase (Decrease) in Financial Equity</b>	<b>359,566</b>	<b>(5,459,645)</b>	<b>(1,674,046)</b>
Transfer (to)/from reserves	(2,994,469)	3,381,894	(459,620)
Transfer (to)/from unfunded loss on asset	9,876	-	428,881
Transfer (to)/from unfunded amortization	2,153,952	2,077,751	2,077,750
Transfer (to)/from other funds	478,909	-	(371,106)
Interfund transfers	(7,834)	-	(1,859)
<b>Total Surplus (Deficit) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Sunshine Coast Regional District

## Sewer Fund

### Summary Statement of Revenue, Expenses and Transfers (unaudited)

#### Schedule 12

For the Years Ended December 31, 2020 and 2019

	Actual 2020	Budget 2020	Actual 2019
<b>Revenue</b>			
Frontage and parcel taxes	\$ 110,723	\$ 111,467	\$ 84,150
Government transfers	122	-	92,311
User fees and service charges	351,882	343,980	269,626
Investment income	48,137	-	31,753
Contributed assets	-	-	154,629
Other revenue	-	-	4,722
<b>Total Revenue</b>	<b>510,864</b>	<b>455,447</b>	<b>637,191</b>
<b>Expenses</b>			
Administration	29,690	32,641	23,210
Wages and benefits	133,186	215,642	99,534
Operating	190,850	238,914	120,044
Debt charges - interest	7,856	8,780	5,487
Amortization of tangible capital assets	102,225	62,718	62,718
Loss (gain) on disposal of tangible capital assets	-	-	7,797
<b>Total Expenses</b>	<b>463,807</b>	<b>558,695</b>	<b>318,790</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>47,057</b>	<b>(103,248)</b>	<b>318,401</b>
Add: Proceeds from long term debt	44,966	45,000	313,400
Less: Debt principle repayment	(17,220)	(21,554)	-
Less: Acquisition of tangible capital assets	(134,582)	(121,362)	(332,624)
<b>Increase (Decrease) Financial Equity</b>	<b>(59,779)</b>	<b>(201,164)</b>	<b>299,177</b>
Transfer (to)/from reserves	(38,989)	110,825	(163,689)
Transfer (to)/from unfunded amortization	102,225	62,718	62,718
Transfer to/ (from) unfunded loss on asset	-	31,019	7,797
Transfer to/(from) other funds	(59)	-	(210,925)
Surplus/(deficit) from prior year	(3,398)	(3,398)	1,524
<b>Total Surplus (Deficit) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,398)</b>

# Sunshine Coast Regional District

General Capital Fund - Hillside Development Project

Summary Statement of Revenue, Expenses and Transfers (unaudited)

Schedule 13

For the Years Ended December 31, 2020 and 2019

	Actual 2020	Budget 2020	Actual 2019
<b>Expenses</b>			
Administration	\$ 6,488	\$ 7,028	\$ 13,537
Wages and benefits	3,208	25,815	5,533
Operating expenditures	80,189	157,010	52,349
<b>Total Development Costs</b>	<b>89,885</b>	<b>189,853</b>	<b>71,419</b>
<b>Less: Operating Revenue</b>			
Water leases	156,340	156,339	75,331
Investment income	29,832	-	20,306
	<b>186,172</b>	<b>156,339</b>	<b>95,637</b>
<b>Net development costs</b>	<b>96,287</b>	<b>(33,514)</b>	<b>24,218</b>
<b>Total Surplus (Deficit) for the year</b>	<b>\$ 96,287</b>	<b>\$ (33,514)</b>	<b>\$ 24,218</b>



# Sunshine Coast Regional District

## Statement of Changes in Reserve Fund Balances (unaudited)

### Schedule 14

For the Years Ended December 31, 2020 and 2019

Bylaw	Purpose	Balance, Beginning of Year	Investment Earnings	Contributions / Transfers	Balance, End of Year
<b>General Government</b>					
495/504	General Administration Capital	\$ 43,607	\$ 1,599	\$ -	\$ 45,206
648	General Government Operating	466,465	14,991	(18,764)	462,692
496	Administration Building	238,116	8,734	83,066	329,916
648	Finance	515,591	17,529	31,521	564,641
648	Human Resources	222,116	7,475	(13,487)	216,104
504/648	Information Services	259,861	10,363	140,336	410,560
648	Area D Grant in Aid	3,259	119	-	3,378
648	Electoral Area Services	170,495	5,583	(24,125)	151,953
648	Corporate Sustainability	115,109	4,222	(257)	119,074
648	Regional Sustainability	66,844	2,452	17,810	87,106
	Area B Feasibility Studies	27,185	997	-	28,182
	Area D Feasibility Studies	27,185	997	-	28,182
649/677	Bylaw Enforcement	122,437	4,491	39,734	166,662
	Halfmoon Bay Smoke Control	2,670	84	(174)	2,580
650	Roberts Creek Smoke Control	12,874	458	(139)	13,193
489/497	Gibsons Fire Protection Capital	352,950	13,165	57,563	423,678
678	Gibsons Fire Protection Operating	62,016	2,275	13,993	78,284
490	Roberts Creek Fire Protection	628,246	23,339	(24,521)	627,064
491	Halfmoon Bay Fire Protection	486,360	18,019	69,579	573,958
601	Egmont Fire Protection	165,450	6,103	45,931	217,484
492	911 Telephone	697,941	26,323	120,827	845,091
493	SC Emergency Planning	105,614	3,874	(30,370)	79,118
651/680	Animal Control	171,433	6,289	23,582	201,304
529/652	Sunshine Coast Transit	213,088	7,817	636,817	857,722
486/607	Ports	749,444	23,098	(26,550)	745,992
563	Maintenance Facility	219,039	8,006	23,257	250,302
	Building Maintenance	59,403	2,179	22,708	84,290
653	Regional Solid Waste Operating	107,135	3,903	87,184	198,222
670	Zero Waste Operating	277,563	10,479	24,669	312,711
654	Refuse Collection Operating	252,083	8,236	(145,874)	114,445
515	Pender Harbour Health Clinic	56,360	2,068	-	58,428
655	Cemetery Operating	346,527	12,711	15,706	374,944
681	Regional Planning	79,773	2,927	44,978	127,678
656/657	Rural Planning	91,462	3,355	17,461	112,278
504/648	Property Information & Mapping	239,797	8,393	(6,000)	242,190
	House Numbering	113,971	3,845	(10,240)	107,576
495	Building Inspection	1,020,728	37,089	117,858	1,175,675
715	Hillside - Operating	808,375	29,832	66,455	904,662
590/609	Community Recreation Facilities	2,366,704	84,957	425,590	2,877,251
494/660	Pender Harbour Pool	259,256	9,283	68,385	336,924
	School Facilities - Joint Use	-	-	7,323	7,323
609	Gibsons Library	102,716	3,768	28,689	135,173
533/662	Community Parks	707,209	24,644	(51,374)	680,479
683	Bicycle & Walking Paths	240,503	8,665	5,590	254,758
	Area A Bicycle & Walking Paths	84,086	3,084	9,980	97,150
	Regional Recreation Programs	-	-	38,617	38,617
	Dakota Ridge	279,320	10,246	8,344	297,910
<b>Total General Reserve Funds</b>		<b>13,638,366</b>	<b>488,066</b>	<b>1,941,678</b>	<b>16,068,110</b>

# Sunshine Coast Regional District

## Statement of Changes in Reserve Fund Balances

### Schedule 14

For the Years Ended December 31, 2020 and 2019

Bylaw	Purpose	Balance, Beginning of Year	Investment Earnings	Contributions / Transfers	Balance, End of Year
<b>Water Revenue</b>					
488	Regional Water Capital	5,730,827	214,209	2,348,099	<b>8,293,135</b>
	Regional Water Operating	3,108,915	113,087	60,055	<b>3,282,057</b>
498	Regional Water Land	17,913	657	-	<b>18,570</b>
589	North Pender Water Capital	297,654	8,661	(15,999)	<b>290,316</b>
	North Pender Water Operating	234,158	8,589	109,034	<b>351,781</b>
	South Pender Water Capital	523,408	20,049	85,673	<b>629,130</b>
	South Pender Water Operating	661,211	24,096	18,259	<b>703,566</b>
<b>Total Water Reserve Funds</b>		<b>10,574,086</b>	<b>389,348</b>	<b>2,605,121</b>	<b>13,568,555</b>
<b>Sewer Revenue</b>					
512/608	Greaves Road	11,568	432	2,693	<b>14,693</b>
512	Sunnyside	26,672	1,007	5,844	<b>33,523</b>
	Jolly Roger	49,332	1,827	10,669	<b>61,828</b>
512/608	Secret Cove	36,935	1,388	8,236	<b>46,559</b>
	Lee Bay	535,107	19,648	3,004	<b>557,759</b>
512	Sqaure Bay	138,055	4,780	(37,833)	<b>105,002</b>
	Langdale	37,141	1,368	13,366	<b>51,875</b>
512/608	Canoe Road	3,729	157	3,318	<b>7,204</b>
608	Merrill Crescent	3,088	113	164	<b>3,365</b>
512/608	Curran Road	101,300	3,735	(30,099)	<b>74,936</b>
512/608	Roberts Creek Co-housing	49,393	1,812	(58)	<b>51,147</b>
608	Lily Lake Village	56,701	2,080	5,915	<b>64,696</b>
512/608	Woodcreek Park	204,677	7,374	(22,900)	<b>189,151</b>
668/669	Painted Boat	63,360	2,358	2,240	<b>67,958</b>
728	Sakinaw Ridge	-	-	26,352	<b>26,352</b>
<b>Total Sewer Reserve Funds</b>		<b>1,317,058</b>	<b>48,079</b>	<b>(9,089)</b>	<b>1,356,048</b>
<b>Total Reserve Funds</b>		<b>\$ 25,529,510</b>	<b>\$ 925,493</b>	<b>\$ 4,537,710</b>	<b>\$ 30,992,713</b>

# Sunshine Coast Regional District

## Annual Report on COVID Safe Restart Grant Spending (unaudited)

### Schedule 15

For the Years Ended December 31, 2020 and 2019

	Actual 2020	Actual 2019
<b>COVID Safe Restart Grant</b>		
Balance, beginning of year	\$ -	\$ -
Provincial COVID Safe Restart Grant funds received	514,000	-
<b>Total Grant Funds Available</b>	<b>514,000</b>	<b>-</b>
<b>Less: Funds Spent</b>		
COVID-19 Emergency Operations Centre	30,000	-
<b>Balance, end of year</b>	<b>\$ 484,000</b>	<b>\$ -</b>

This annual report on COVID Safe Restart Grant spending is a requirement of the Province of British Columbia and will be provided annually until the grant funds are fully spent.

COVID Safe Restart Funding is classified as an unconditional Provincial operating government transfer (Note 15) with revenue recognized on the Statement of Operations in the period in which the funds were received.

Unspent funding totaling \$484,000 as at December 31, 2020 has been segregated within the Current Fund as an appropriated surplus to be allocated to services in future years at the discretion of the Regional District Board of Directors.

# STATISTICAL SECTION

## Statement of Financial Position Last Five Fiscal Years Comparison As at December 31

	2016 Restated*	2017 Restated*	2018	2019	2020
<b>Financial Assets</b>					
Cash and equivalents	\$ 133,906	\$ 2,713,295	\$ 3,399,193	\$ 9,973,783	\$ 17,167,214
Portfolio investments	22,587,720	25,244,318	28,962,730	28,378,454	28,925,997
Accounts receivable	3,186,082	3,376,896	3,492,353	2,712,252	2,142,608
Debt recoverable from municipalities	14,983,219	13,812,149	13,961,870	12,255,657	10,594,436
Restricted cash: MFA debt reserve fund	443,963	443,469	453,118	466,521	476,121
	41,334,890	45,590,127	50,269,264	53,786,667	59,306,376
<b>Liabilities</b>					
Accounts payable and accrued liabilities	3,092,455	3,754,223	3,798,223	4,825,289	4,073,853
Employee future benefits	226,300	240,100	223,700	144,500	150,200
Deferred revenue:					
Development cost charges	1,246,831	1,762,337	2,062,705	2,139,133	2,400,014
Future parks acquisition	431,467	434,301	473,101	635,151	660,497
Other	654,268	1,416,257	1,199,456	723,782	796,354
Provision for landfill future closure and post-closure costs	5,245,705	6,205,157	6,268,701	6,888,506	7,272,630
Long-term debt	33,521,074	30,729,711	29,178,053	26,160,639	23,122,471
	44,418,100	44,542,086	43,203,939	41,517,000	38,476,019
<b>Net Financial Assets (Net Debt)</b>	<b>(3,083,210)</b>	<b>1,048,041</b>	<b>7,065,325</b>	<b>12,269,667</b>	<b>20,830,357</b>
<b>Non-financial Assets</b>					
Inventory	691,403	897,831	981,205	791,360	846,939
Land held for resale	2,114,089	1,980,479	1,959,902	1,935,684	1,839,397
Tangible capital assets	126,891,126	130,234,819	132,165,925	135,344,442	135,133,165
	129,696,618	133,113,129	135,107,032	138,071,486	137,819,501
<b>Accumulated Surplus</b>	<b>\$ 126,613,408</b>	<b>\$ 134,161,170</b>	<b>\$ 142,172,357</b>	<b>\$ 150,341,153</b>	<b>\$ 158,649,858</b>

\*Notes:

- a) 2015 - 2017 non-financial assets were restated due to the revision in 2018 of the valuation of tangible capital assets. The changes were specific to assets classified as water distribution infrastructure and represent less than 1% of tangible capital assets.



# Statement of Operations

## Last Five Fiscal Years Comparison As at December 31

	2016 Restated*	2017 Restated*	2018	2019	2020
<b>Revenue</b>					
Grants in lieu of taxes	\$ 72,303	\$ 68,612	\$ 87,626	\$ 89,178	\$ 93,104
Tax requisition	17,599,893	18,199,440	18,990,745	20,218,598	21,168,637
Frontage and parcel taxes	5,248,538	5,253,217	5,315,525	5,436,222	5,634,590
Government transfers	2,753,112	5,184,897	4,575,356	5,820,491	3,609,225
User fees and service charges	11,016,756	11,348,009	11,974,699	12,447,220	12,731,226
Member municipality debt repayments	1,945,224	1,858,966	1,914,354	1,947,862	1,858,381
Investment income	373,174	273,612	573,302	1,388,264	1,836,081
Developer contributions	152,190	372,413	749,472	481,660	1,274,069
Gain on sale of land	-	792,867	-	-	-
Other revenue	1,687,862	1,321,184	1,846,911	1,022,593	932,370
	<b>40,849,052</b>	<b>44,673,217</b>	<b>46,027,990</b>	<b>48,852,088</b>	<b>49,137,683</b>
<b>Expenses</b>					
General government	\$ 1,636,647	\$ 1,697,381	\$ 1,729,901	\$ 1,835,229	\$ 1,712,840
Protective services	2,415,771	2,549,208	2,686,336	2,685,712	3,111,493
Transportation services	4,170,322	4,666,684	5,451,050	5,857,219	5,403,566
Environmental services	5,077,145	5,877,478	5,081,697	5,882,375	6,684,153
Public health services	278,738	244,075	243,251	245,522	278,783
Planning and development services	1,779,200	1,913,550	2,103,041	2,049,807	2,077,042
Recreation and cultural services	11,139,380	11,212,665	11,634,256	12,190,274	11,020,772
Water utilities	6,535,910	6,868,603	6,874,202	7,791,709	8,205,295
Sewer utilities	202,023	248,687	316,323	318,790	463,807
Debt charges, member municipalities	1,945,224	1,858,966	1,914,354	1,947,862	1,858,381
PSAB/Employee future benefits	(14,664)	(11,842)	(17,608)	(121,207)	12,846
	<b>35,165,696</b>	<b>37,125,455</b>	<b>38,016,803</b>	<b>40,683,292</b>	<b>40,828,978</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>5,683,356</b>	<b>7,547,762</b>	<b>8,011,187</b>	<b>8,168,796</b>	<b>8,308,705</b>
Accumulated Surplus, beginning of year	120,930,052	126,613,408	134,161,170	142,172,357	150,341,153
<b>Accumulated Surplus, end of year</b>	<b>\$ 126,613,408</b>	<b>\$ 134,161,170</b>	<b>\$ 142,172,357</b>	<b>\$ 150,341,153</b>	<b>\$ 158,649,858</b>

**\*Notes:**

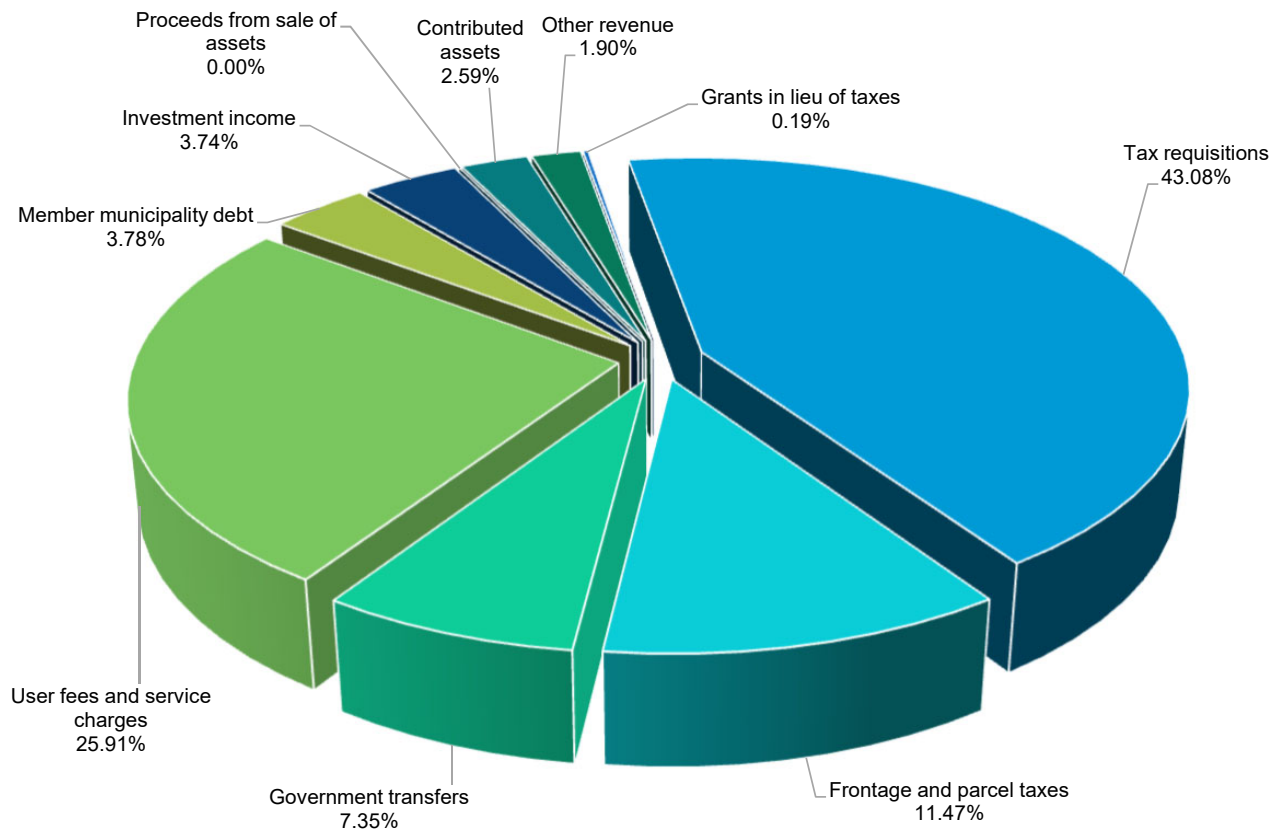
- a) 2015 - 2017 expenses were restated due to the revision in 2018 of the valuation of tangible capital assets. The changes were specific to assets classified as water distribution infrastructure and represent less than 1% of tangible capital assets.
- b) in 2020, income earned from MFA actuarial adjustments was reclassified from other revenue to investment income. The changes are consistent with MFA's guidance as to how to classify the treatment of actuarial adjustments.

## Revenue by Source

### Last Five Fiscal Years Comparison As at December 31

	2016	2017	2018	2019	2020
Grants in lieu of taxes	\$ 72,303	\$ 68,612	\$ 87,626	\$ 89,178	\$ 93,104
Tax requisitions	17,599,893	18,199,440	18,990,745	20,218,598	21,168,637
Frontage and parcel taxes	5,248,538	5,253,217	5,315,525	5,436,222	5,634,590
Government transfers	2,753,112	5,184,897	4,575,356	5,820,491	3,609,225
User fees and service charges	11,016,756	11,348,009	11,974,699	12,447,220	12,731,226
Member municipality debt	1,945,224	1,858,966	1,914,354	1,947,862	1,858,381
Investment income	373,174	273,612	573,302	1,388,264	1,836,081
Proceeds from sale of assets	-	-	-	-	-
Contributed assets	152,190	372,413	749,475	481,660	1,274,069
Gain on sale of land	-	792,867	-	-	-
Other revenue	1,687,862	1,321,184	1,846,911	1,022,593	932,370
<b>Total Revenue by Source</b>	<b>\$ 40,849,052</b>	<b>\$ 44,673,217</b>	<b>\$ 46,027,993</b>	<b>\$ 48,852,088</b>	<b>\$ 49,137,683</b>

### Revenue by Source - 2020



## Expenses by Object

### Last Five Fiscal Years Comparison

As at December 31

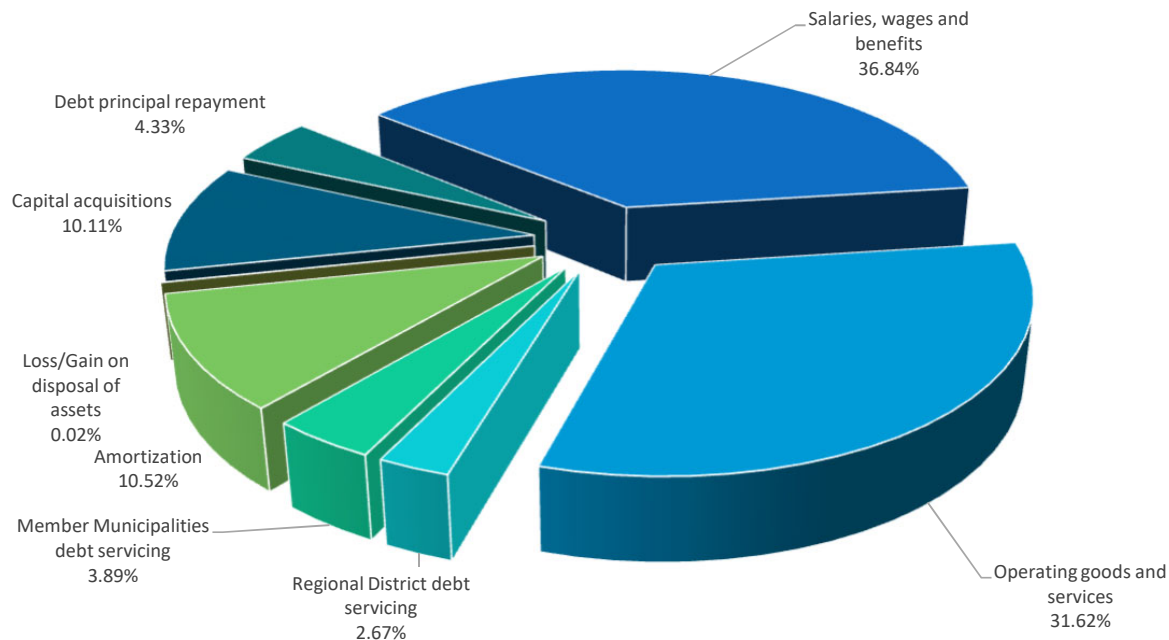
	2016 Restated*	2017 Restated*	2018	2019	2020
<b>Operating Expenses:</b>					
Salaries, wages and benefits	\$ 15,020,971	\$ 15,825,224	\$ 16,355,368	\$ 17,335,819	\$ 17,578,226
Operating goods and services	12,665,290	13,774,330	13,971,080	14,866,419	15,088,950
Regional District debt servicing	1,368,946	1,353,135	1,299,135	1,291,084	1,275,144
Member Municipalities debt servicing	1,945,224	1,858,966	1,914,354	1,947,862	1,858,381
Amortization	4,108,765	4,314,285	4,437,915	4,822,441	5,019,268
Loss/Gain on disposal of assets	56,500	(485)	38,951	13,221	9,009
Write-off of tangible capital assets	-	-	-	406,446	
<b>Per Statement of Operations</b>	<b>\$ 35,165,696</b>	<b>\$ 37,125,455</b>	<b>\$ 38,016,803</b>	<b>\$ 40,683,292</b>	<b>\$ 40,828,978</b>
Capital acquisitions	4,324,583	7,669,268	6,407,972	8,450,585	4,822,592
Debt principal repayment	2,035,981	2,002,751	1,841,879	1,894,601	2,064,663
<b>Total Expenses by Object</b>	<b>\$ 41,526,260</b>	<b>\$ 46,797,474</b>	<b>\$ 46,266,654</b>	<b>\$ 51,028,478</b>	<b>\$ 47,716,233</b>

\*Notes:

a) 2015 - 2017 expenses were restated due to the revision in 2018 of the valuation of tangible capital assets. The changes were specific to assets classified as water distribution infrastructure and represent less than 1% of tangible capital assets.

b) in 2020, income earned from MFA actuarial adjustments was reclassified from other revenue to investment income. The changes are consistent with MFA's guidance as to how to classify the treatment of actuarial adjustments.

### Total Expenses by Object - 2020 (Including Capital & Debt)



## Expenses by Function

### Last Five Fiscal Years Comparison

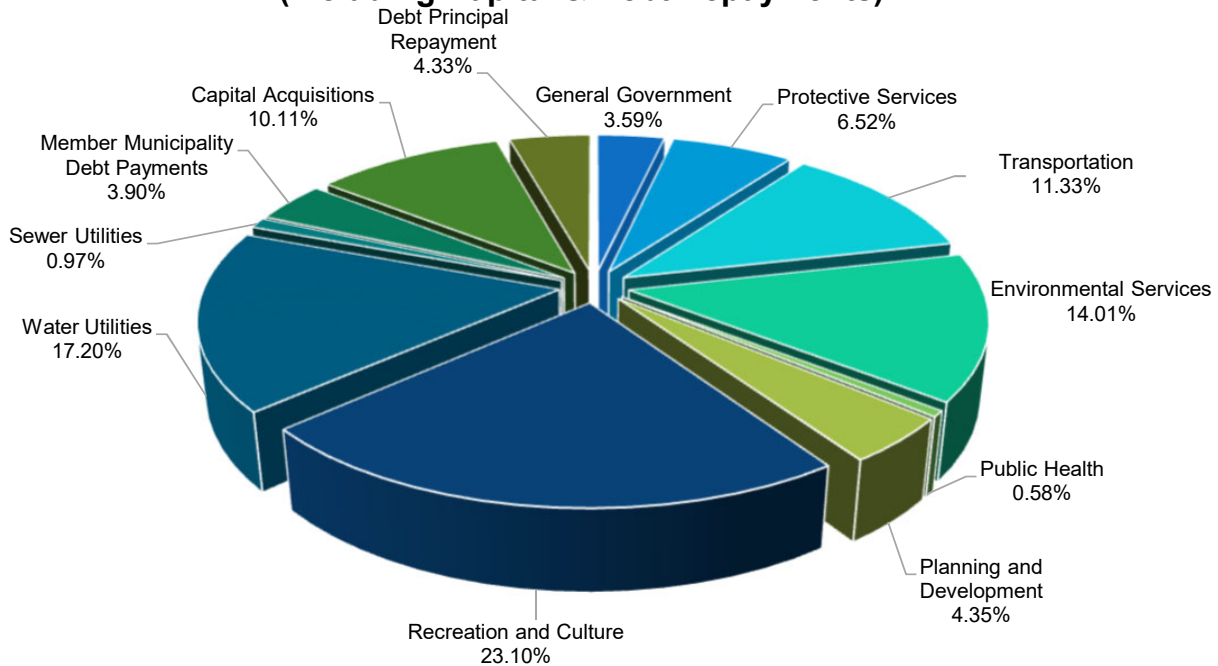
As at December 31

	2016 Restated*	2017 Restated*	2018	2019	2020
General Government	\$ 1,636,647	\$ 1,697,381	\$ 1,729,901	\$ 1,835,229	\$ 1,712,840
Protective Services	2,415,771	2,549,208	2,686,336	2,685,712	3,111,493
Transportation	4,170,322	4,666,684	5,451,050	5,857,219	5,403,566
Environmental Services	5,077,145	5,877,478	5,081,697	5,882,375	6,684,153
Public Health	278,738	244,075	243,251	245,522	278,783
Planning and Development	1,779,200	1,913,550	2,103,041	2,049,807	2,077,042
Recreation and Culture	11,139,380	11,212,665	11,634,256	12,190,274	11,020,772
Water Utilities	6,535,910	6,868,603	6,874,202	7,791,709	8,205,295
Sewer Utilities	202,023	248,687	316,323	318,790	463,807
Member Municipality Debt Payments	1,945,224	1,858,966	1,914,354	1,947,862	1,858,381
PSAB/Employee Future Benefits	(14,664)	(11,842)	(17,608)	(121,207)	12,846
<b>Per Statement of Operations</b>	<b>\$ 35,165,696</b>	<b>\$ 37,125,455</b>	<b>\$ 38,016,803</b>	<b>\$ 40,683,292</b>	<b>\$ 40,828,978</b>
Capital Acquisitions	4,324,583	7,669,268	6,407,972	8,450,585	4,822,592
Debt Principal Repayment	2,035,981	2,002,751	1,841,879	1,894,601	2,064,663
<b>Total Expenses by Function</b>	<b>\$ 41,526,260</b>	<b>\$ 46,797,474</b>	<b>\$ 46,266,654</b>	<b>\$ 51,028,478</b>	<b>\$ 47,716,233</b>

\*Notes:

a) 2015-2017 water utility expenses were restated due to the revision in 2018 of the valuation of tangible capital assets. The changes were specific to assets classified as water distribution infrastructure and represent less than 1% of tangible capital assets.

### Total Expenses by Function - 2020 (Including Capital & Debt Repayments)





# Capital Expenditures and Sources of Financing

## Last Five Fiscal Years Comparison

As at December 31

Sources of Capital Financing	2016	2017	2018	2019	2020
<b>General</b>					
Transfer from operating	\$ 54,906	\$ 260,713	\$ 242,762	\$ 158,341	-\$ 17,565
Debt proceeds	70,000	382,458	110,500	70,000	450,000
Contributed assets	-	-	-	-	179,974
Transfer from reserves	1,072,343	1,500,429	1,104,202	1,658,368	1,600,511
Other revenue	-	26,775	-	-	-
Grants/Donations	49,890	212,494	106,297	235,414	24,933
Appropriated surplus	142,678	31,745	48,138	317,984	-
Transfer (to)/from other funds	(1,928)	20,367	-	454,582	(450,000)
	<b>\$ 1,387,889</b>	<b>\$ 2,434,981</b>	<b>\$ 1,611,899</b>	<b>\$ 2,894,689</b>	<b>\$ 1,787,853</b>

<b>Water</b>					
Transfer from operating	\$ 1,041,247	\$ 634,841	\$ 1,221,191	\$ 1,098,167	\$ 449,287
Debt proceeds	69,230	-	30,000	200,000	192,750
Contributed assets	148,558	372,413	174,659	327,031	1,094,095
Transfer from reserves	673,638	1,475,045	612,607	1,177,712	683,549
Other revenue	-	-	261,057	409,747	-
Grants/Donations	649,484	2,574,896	979,360	2,005,926	-
Transfer (to)/from other funds	342,136	27,236	-	4,689	480,476
	<b>\$ 2,924,293</b>	<b>\$ 5,084,431</b>	<b>\$ 3,278,874</b>	<b>\$ 5,223,272</b>	<b>\$ 2,900,157</b>

<b>Sewer</b>					
Transfer from operating	\$ -	\$ 36,632	\$ 23,797	\$ 3,502	\$ 1,270
Debt proceeds	-	-	-	313,400	44,966
Contributed assets	-	-	661,222	154,629	-
Transfer from reserves	11,035	17,503	-	13,638	88,346
Grants/Donations	129	77,953	643,110	92,311	-
Transfer (to)/from other funds	1,237	17,768	189,071	(244,856)	-
	<b>\$ 12,401</b>	<b>\$ 149,856</b>	<b>\$ 1,517,199</b>	<b>\$ 332,624</b>	<b>\$ 134,582</b>

<b>Total</b>					
Transfer from operating	\$ 1,096,153	\$ 932,186	\$ 1,487,750	\$ 1,260,010	\$ 432,992
Debt proceeds	139,230	382,458	140,500	583,400	687,716
Contributed assets	148,558	372,413	835,881	481,660	1,274,069
Transfer from reserves	1,757,016	2,992,977	1,716,809	2,849,718	2,372,406
Other revenue	-	26,775	261,057	409,747	-
Grants/Donations	699,503	2,865,343	1,728,767	2,333,651	24,933
Appropriated surplus	142,678	31,745	48,138	317,984	-
Transfer (to)/from other funds	341,445	65,371	189,071	214,415	30,476
	<b>\$ 3,983,138</b>	<b>\$ 7,603,897</b>	<b>\$ 6,218,902</b>	<b>\$ 8,450,585</b>	<b>\$ 4,822,592</b>

Capital Expenditures by Function	2016	2017	2018	2019	2020
General Government	\$ 654,869	\$ 285,189	\$ 222,442	\$ 306,221	\$ 175,092
Protective Services	22,697	1,369,428	339,157	251,161	334,286
Transportation	16,455	182,345	394,049	600,609	404,975
Environmental Services	60,001	41,116	75,933	561	193,670
Public Health	-	-	-	-	-
Planning and Development	38,470	5,507	-	14,780	44,637
Recreation and Culture	595,397	551,396	580,318	1,721,357	635,193
Water Utilities	2,924,293	5,084,431	3,278,874	5,223,272	2,900,157
Sewer Utilities	12,401	149,856	1,517,199	332,624	134,582
	<b>\$ 4,324,583</b>	<b>\$ 7,669,268</b>	<b>\$ 6,407,972</b>	<b>\$ 8,450,585</b>	<b>\$ 4,822,592</b>

# Surpluses and Reserves

## Last Five Fiscal Years Comparison

### As at December 31

	2016	2017	2018	2019	2020
Financial plan surplus (deficit)	\$ 218,821	\$ (150,745)	\$ 46,908	\$ (45,689)	\$ (17,138)
Appropriated surplus	105,030	215,524	261,911	311,107	833,908
Other	87,737	87,737	87,737	87,737	87,737
<b>Total Surpluses</b>	<b>411,588</b>	<b>152,516</b>	<b>396,556</b>	<b>353,155</b>	<b>904,507</b>
Invested in inventory (unfunded)	(691,403)	(897,831)	(981,205)	(791,360)	(846,939)
Unfunded liabilities:					
Post employment benefits	(92,827)	(24,844)	(7,236)	113,971	101,125
Landfill post-closure costs	(4,736,960)	(5,394,712)	(4,992,719)	(5,016,740)	(4,666,187)
<b>Current Fund</b>	<b>(5,109,602)</b>	<b>(6,164,871)</b>	<b>(5,584,604)</b>	<b>(5,340,974)</b>	<b>(4,507,494)</b>
General	8,234,086	9,232,152	11,942,993	13,638,366	16,068,110
Water	8,643,408	9,031,026	10,114,467	10,574,086	13,568,555
Sewer	1,094,673	1,164,195	1,153,369	1,317,058	1,356,048
<b>Reserve Fund</b>	<b>\$ 17,972,167</b>	<b>\$ 19,427,373</b>	<b>\$ 23,210,829</b>	<b>\$ 25,529,510</b>	<b>\$ 30,992,713</b>
<b>Development Cost Charges</b>	<b>\$ 1,246,831</b>	<b>\$ 1,762,337</b>	<b>\$ 2,062,705</b>	<b>\$ 2,139,133</b>	<b>\$ 2,400,014</b>
<b>Future Parks Acquisition</b>	<b>\$ 431,467</b>	<b>\$ 434,301</b>	<b>\$ 473,101</b>	<b>\$ 635,151</b>	<b>\$ 660,497</b>

## Long Term Debt

### Last Five Fiscal Years Comparison

As at December 31

	2016	2017	2018	2019	2020
General government services	\$ 1,988,173	\$ 1,798,884	\$ 1,628,618	\$ 1,458,805	\$ 1,226,790
Protective services	173,168	403,468	325,372	254,945	181,302
Environmental services	-	-	-	-	-
Transportation services	242,903	222,672	201,631	179,748	516,990
Recreation & culture services	12,161,214	10,798,884	9,623,295	8,373,783	7,093,915
<b>Total debt supported through tax requisitions</b>	<b>14,565,458</b>	<b>13,223,909</b>	<b>11,778,916</b>	<b>10,267,281</b>	<b>9,018,997</b>
Water utilities	3,972,397	3,683,653	3,437,267	3,324,301	3,167,892
Sewer utilities	-	-	-	313,400	341,146
<b>Total SCRD debt</b>	<b>18,537,855</b>	<b>16,907,562</b>	<b>15,216,183</b>	<b>13,904,982</b>	<b>12,528,035</b>
Member municipality debt	14,983,219	13,812,149	13,961,870	12,255,657	10,594,436
<b>Total long-term capital debt</b>	<b>\$ 33,521,074</b>	<b>\$ 30,719,711</b>	<b>\$ 29,178,053</b>	<b>\$ 26,160,639</b>	<b>\$ 23,122,471</b>

Regional District Population Estimate (Source: BC Stats)	30,952	31,268	31,551	31,681	31,723
<b>SCRD Debt per capita</b>	<b>599</b>	<b>541</b>	<b>482</b>	<b>439</b>	<b>395</b>
<b>Total Debt per capita</b>	<b>1,083</b>	<b>982</b>	<b>925</b>	<b>826</b>	<b>729</b>

Interest on debt*	1,368,946	1,353,135	1,299,135	1,291,084	1,275,144
Debt principal repayments*	2,035,981	2,002,751	1,841,879	1,894,601	2,064,663
<b>Total debt payments*</b>	<b>\$ 3,404,927</b>	<b>\$ 3,355,886</b>	<b>\$ 3,141,014</b>	<b>\$ 3,185,685</b>	<b>\$ 3,339,807</b>

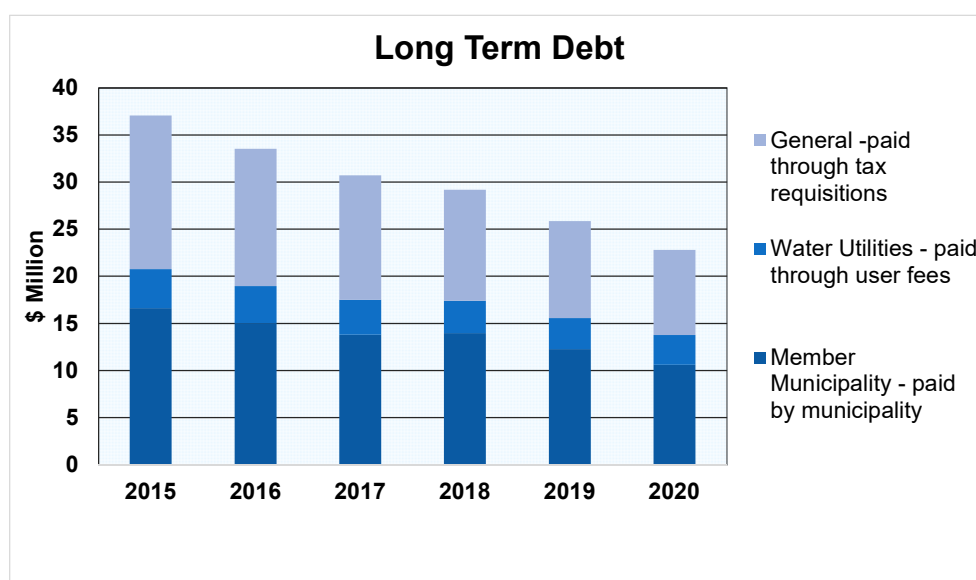
\* excludes member municipality debt

Total Revenue (excluding member municipality debt recovery)	38,903,828	42,814,251	44,113,639	46,904,226	47,279,302
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<b>Total debt servicing costs as a % of Total Revenue*</b>	<b>8.75%</b>	<b>7.84%</b>	<b>7.12%</b>	<b>6.79%</b>	<b>7.06%</b>
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\* excluding member municipality debt payments & recoveries

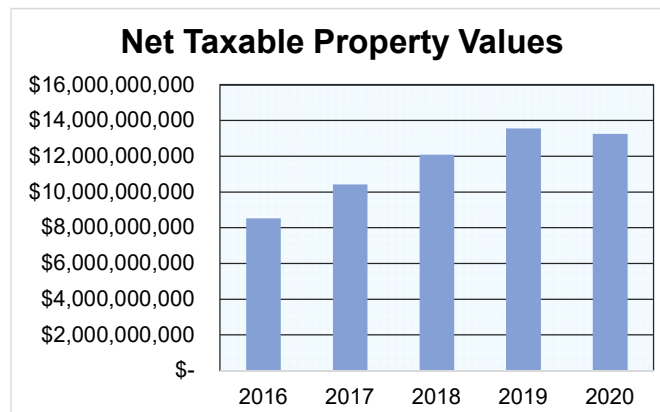
Legal debt limit (N/A)



## Net Taxable Property Values (Revised Roll)

### Last Five Fiscal Years Comparison

		2016	2017	2018	2019	2020
Area A	Land	961,901,008	1,097,768,190	1,245,612,102	1,329,650,459	1,351,518,085
	Improvements	475,370,377	566,881,949	665,192,082	690,931,446	696,264,781
	<b>Total</b>	<b>1,437,271,385</b>	<b>1,664,650,139</b>	<b>1,910,804,184</b>	<b>2,020,581,905</b>	<b>2,047,782,866</b>
Area B	Land	676,058,913	805,127,904	942,212,364	1,101,138,014	1,003,260,164
	Improvements	412,245,300	495,432,695	595,184,300	632,247,200	633,906,300
	<b>Total</b>	<b>1,088,304,213</b>	<b>1,300,560,599</b>	<b>1,537,396,664</b>	<b>1,733,385,214</b>	<b>1,637,166,464</b>
Area D	Land	529,624,130	702,863,351	781,641,166	952,997,332	926,363,399
	Improvements	325,258,086	394,995,374	467,195,912	489,640,161	493,171,687
	<b>Total</b>	<b>854,882,216</b>	<b>1,097,858,725</b>	<b>1,248,837,078</b>	<b>1,442,637,493</b>	<b>1,419,535,086</b>
Area E	Land	363,125,361	497,610,761	564,816,311	684,953,687	668,757,765
	Improvements	292,457,537	359,545,175	421,364,200	443,338,912	447,349,024
	<b>Total</b>	<b>655,582,898</b>	<b>857,155,936</b>	<b>986,180,511</b>	<b>1,128,292,599</b>	<b>1,116,106,789</b>
Area F	Land	695,835,661	799,035,732	849,802,547	952,166,070	955,517,631
	Improvements	417,437,417	488,453,794	555,291,690	578,682,984	581,783,890
	<b>Total</b>	<b>1,113,273,078</b>	<b>1,287,489,526</b>	<b>1,405,094,237</b>	<b>1,530,849,054</b>	<b>1,537,301,521</b>
Sechelt Indian Government District	Land	84,824,400	99,741,700	113,408,400	128,679,202	123,631,302
	Improvements	63,887,400	66,250,300	74,255,500	75,726,801	80,282,201
	<b>Total</b>	<b>148,711,800</b>	<b>165,992,000</b>	<b>187,663,900</b>	<b>204,406,003</b>	<b>203,913,503</b>
Town of Gibsons	Land	547,894,269	735,284,801	902,957,810	1,108,717,519	1,035,683,381
	Improvements	384,017,785	462,699,073	512,888,914	523,336,317	566,271,870
	<b>Total</b>	<b>931,912,054</b>	<b>1,197,983,874</b>	<b>1,415,846,724</b>	<b>1,632,053,836</b>	<b>1,601,955,251</b>
District of Sechelt	Land	1,289,801,589	1,587,437,195	1,954,720,054	2,337,893,436	2,162,740,184
	Improvements	1,005,380,198	1,268,941,236	1,445,015,537	1,530,783,848	1,524,393,252
	<b>Total</b>	<b>2,295,181,787</b>	<b>2,856,378,431</b>	<b>3,399,735,591</b>	<b>3,868,677,284</b>	<b>3,687,133,436</b>
SCRD Total	Land	5,149,065,331	6,324,869,634	7,355,170,754	8,596,195,719	8,227,471,911
	Improvements	3,376,054,100	4,103,199,596	4,736,388,135	4,964,687,669	5,023,423,005
	<b>Total</b>	<b>8,525,119,431</b>	<b>10,428,069,230</b>	<b>12,091,558,889</b>	<b>13,560,883,388</b>	<b>13,250,894,916</b>
% Change	Land	3.61%	22.84%	16.29%	16.87%	-4.29%
	Improvements	6.64%	21.54%	15.43%	4.82%	1.18%
	<b>Total</b>	<b>4.79%</b>	<b>22.32%</b>	<b>15.95%</b>	<b>12.15%</b>	<b>-2.29%</b>





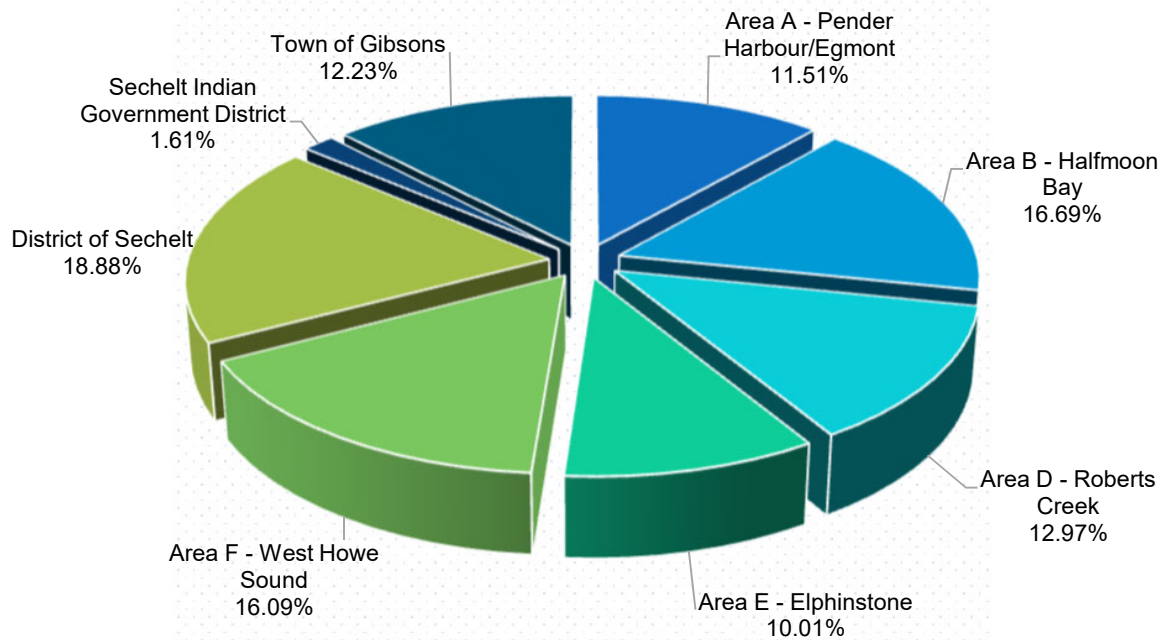
## Tax Contributions by Participating Area

### Last Five Fiscal Years Comparison

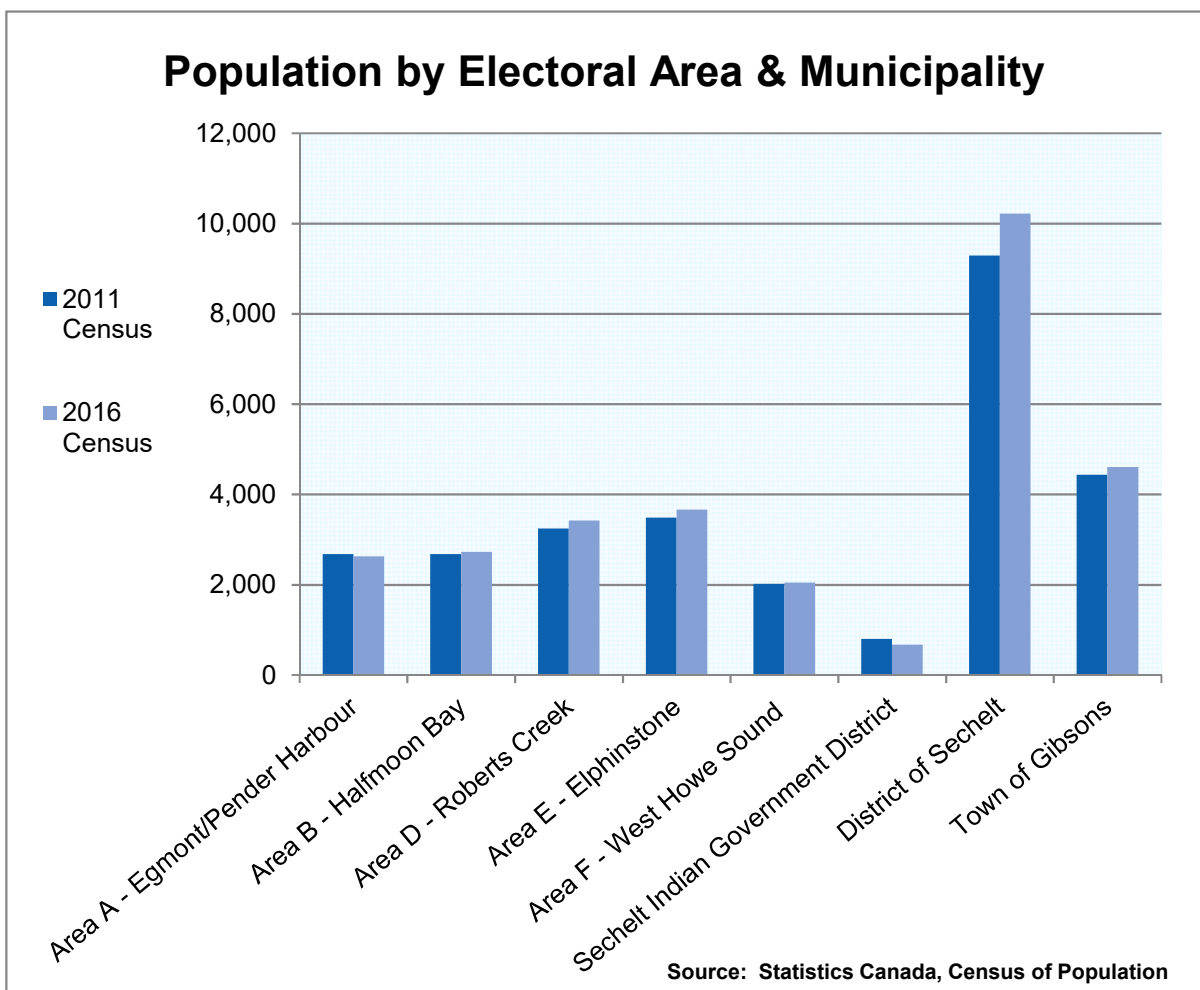
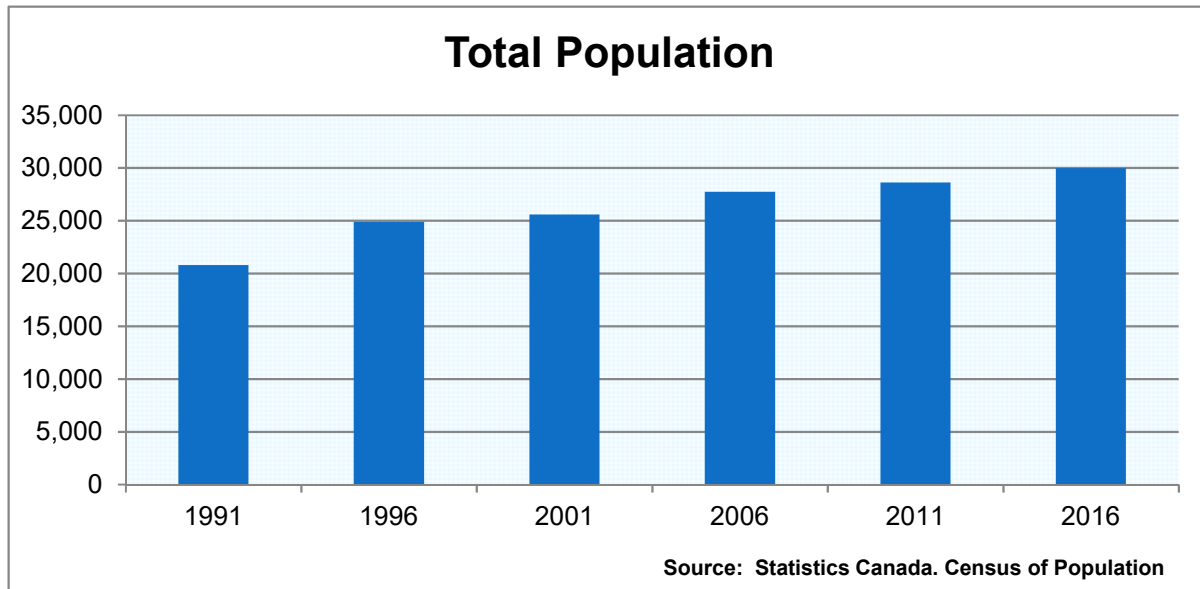
	2016	2017	2018	2019	2020
Area A - Pender Harbour/Egmont	\$ 2,232,483	\$ 2,198,012	\$ 2,278,123	\$ 2,362,822	\$ 2,437,101
Area B - Halfmoon Bay	2,922,489	2,921,451	3,165,387	3,455,594	3,533,647
Area D - Roberts Creek	2,180,797	2,292,186	2,404,904	2,608,611	2,746,064
Area E - Elphinstone	1,673,787	1,820,992	1,899,006	2,034,318	2,119,221
Area F - West Howe Sound	3,140,683	3,119,508	3,029,290	3,210,938	3,406,054
District of Sechelt	3,083,651	3,358,533	3,606,416	3,829,352	3,996,693
Sechelt Indian Government District	335,375	313,362	311,521	312,567	340,339
Town of Gibsons	2,030,632	2,175,396	2,296,098	2,404,396	2,589,518
<b>Total</b>	<b>\$ 17,599,897</b>	<b>\$ 18,199,440</b>	<b>\$ 18,990,745</b>	<b>\$ 20,218,598</b>	<b>\$ 21,168,637</b>

**Note:** Regional Districts do not have the authority to tax. Property taxes are requisitioned from the Province and Member Municipalities who are responsible for collection of the taxes.

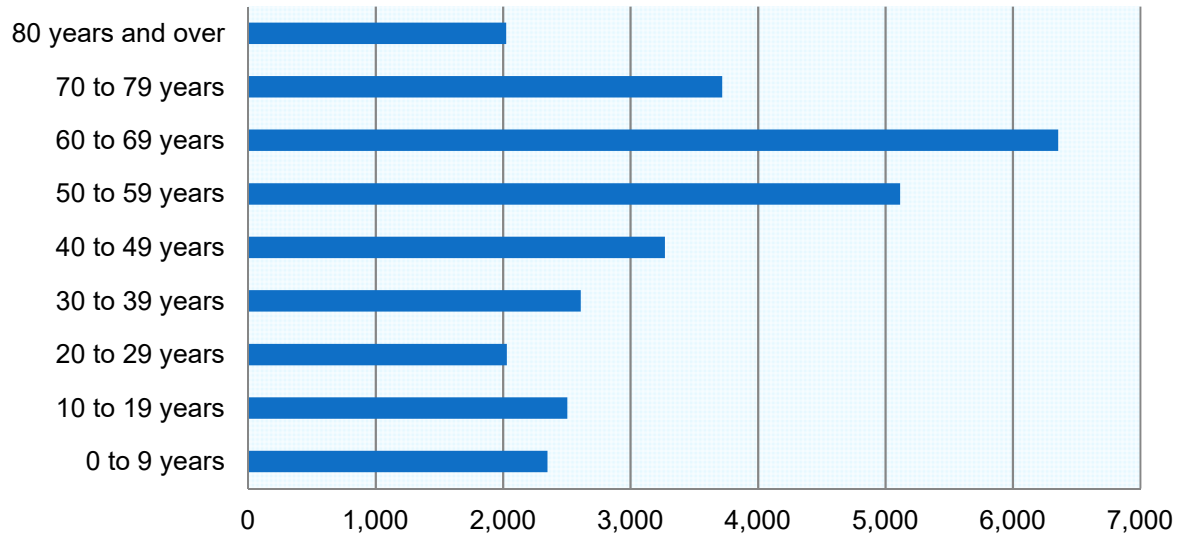
## Tax Contributions by Participating Area - 2020



# Demographic Profile

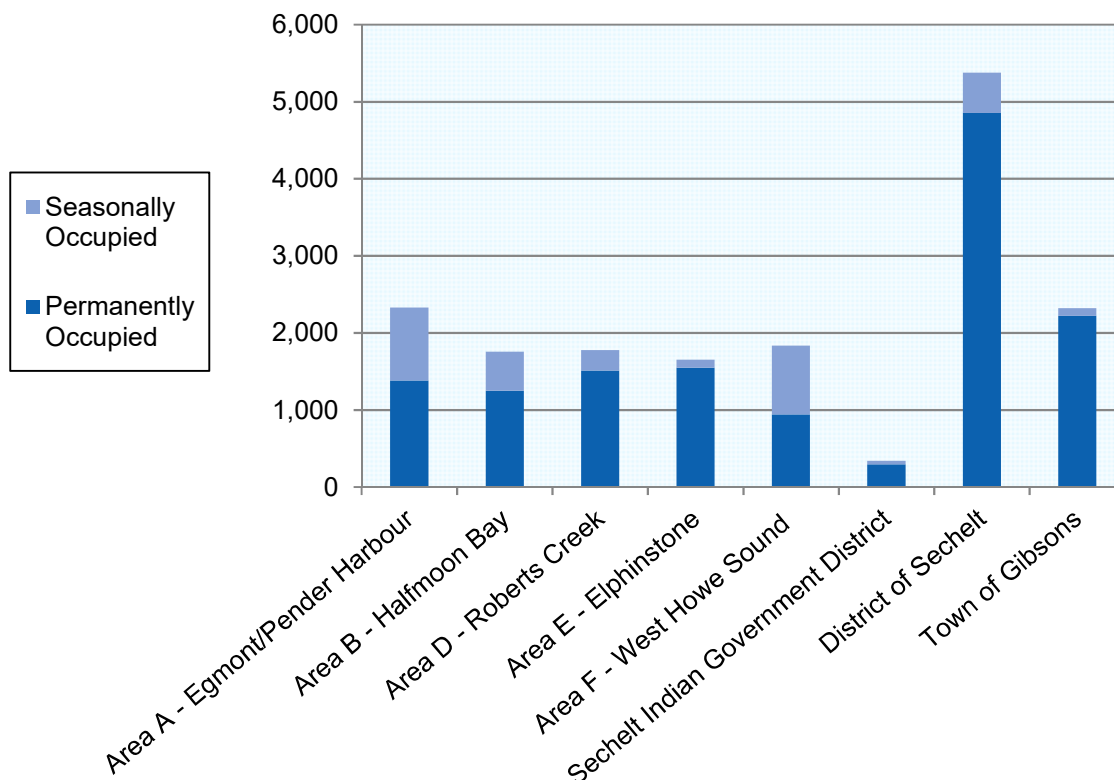


## Age Distribution of Population



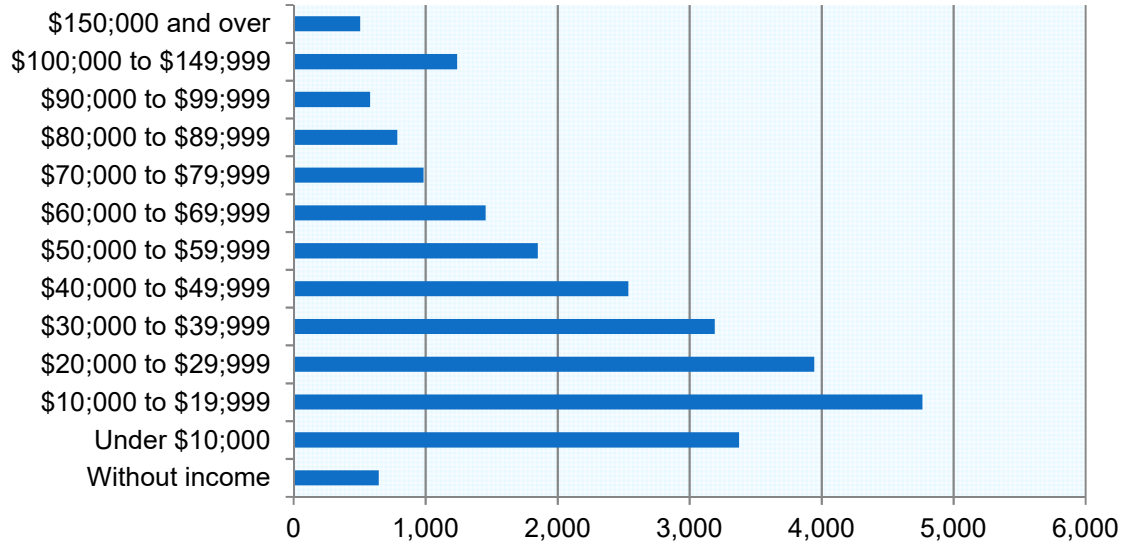
Source: Statistics Canada, 2016 Census of Population

## Private Dwellings by Electoral Area & Municipality



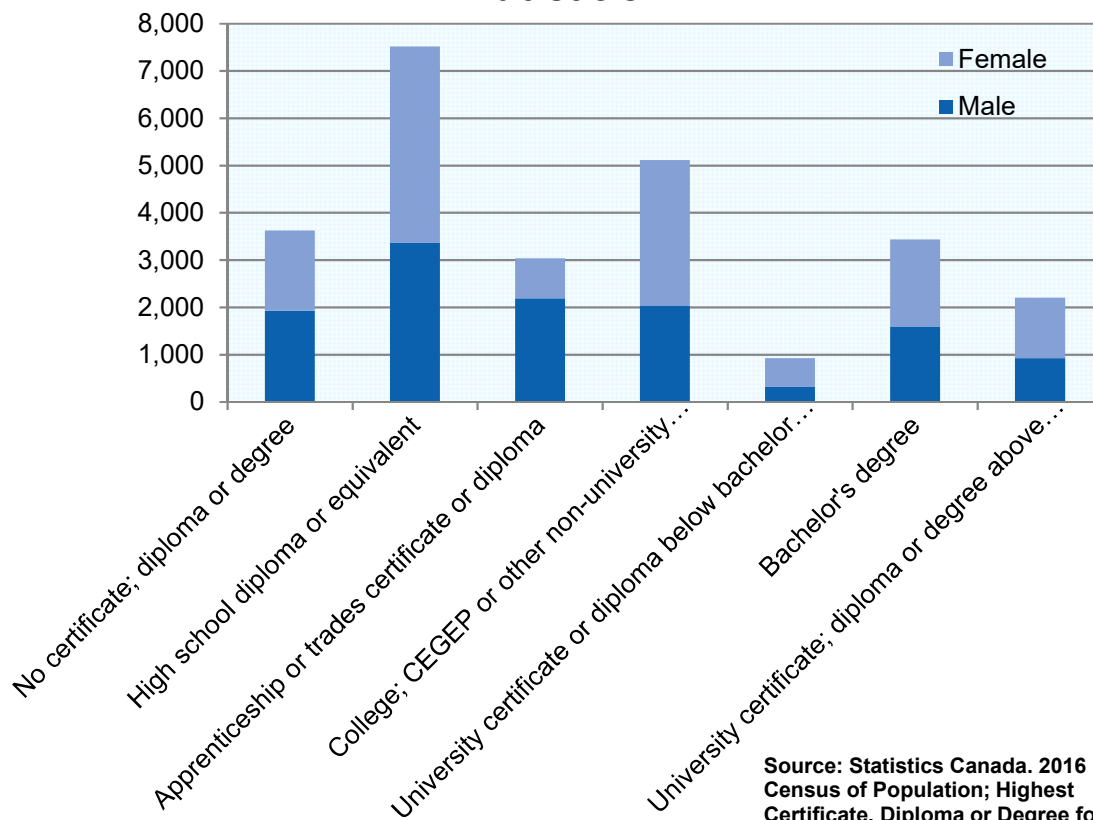
Source: Statistics Canada. 2016 Census of Population

## Income



Source: Statistics Canada. 2016 Census of Population; Income of Population aged 15 years and over

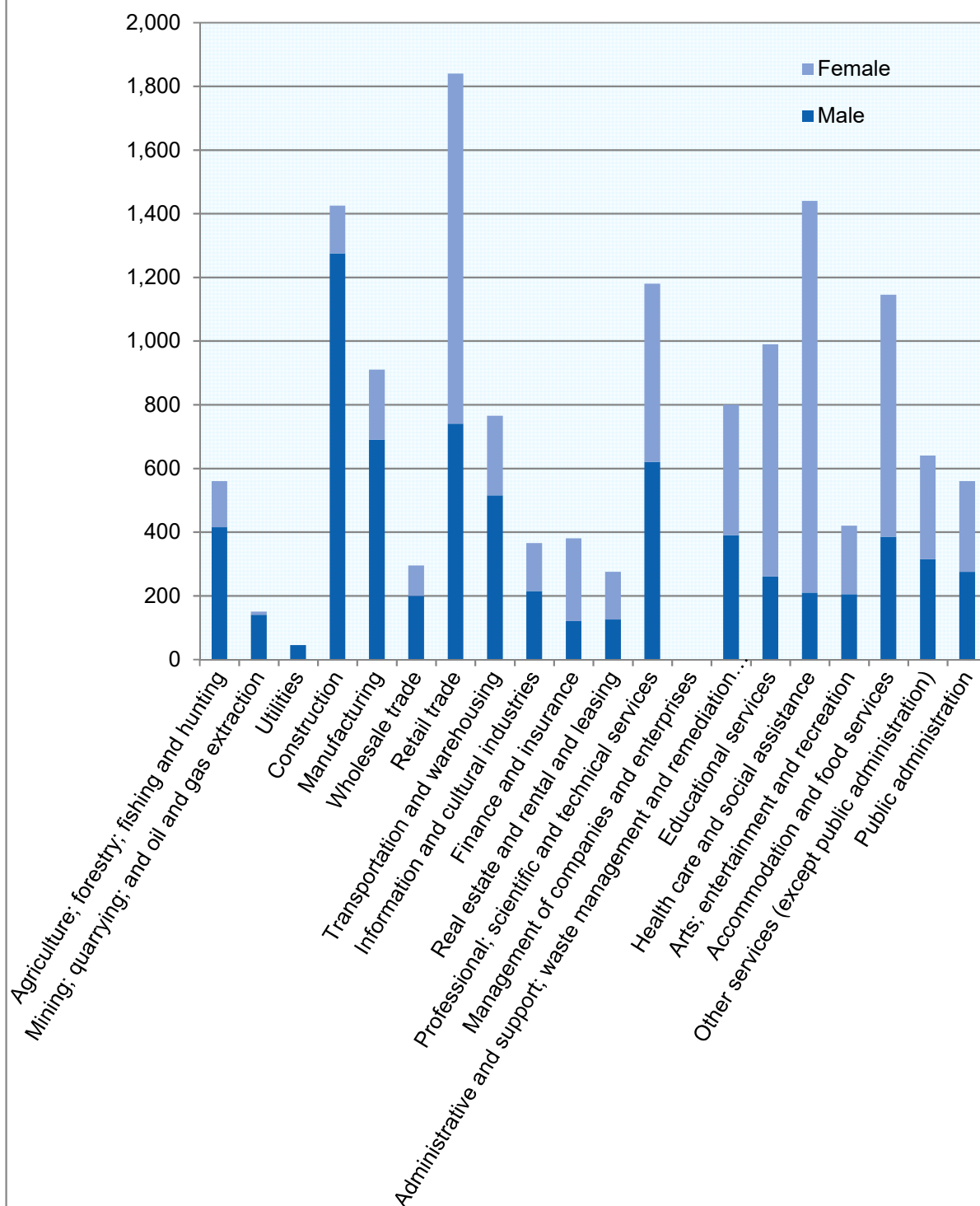
## Education



Source: Statistics Canada. 2016 Census of Population; Highest Certificate, Diploma or Degree for population aged 15 years and over.

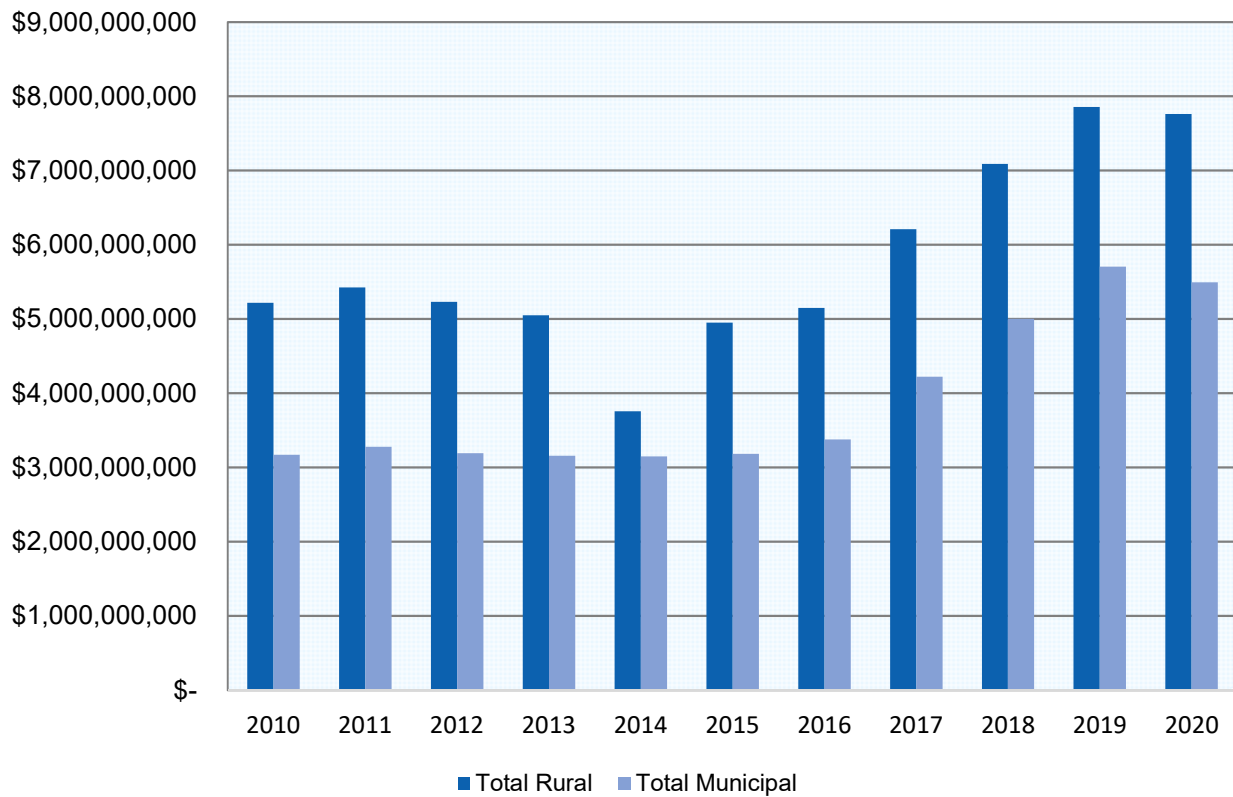


## Labour Force by Industry



Source: Statistics Canada. 2016 Census of Population; based on North American Industry Classification

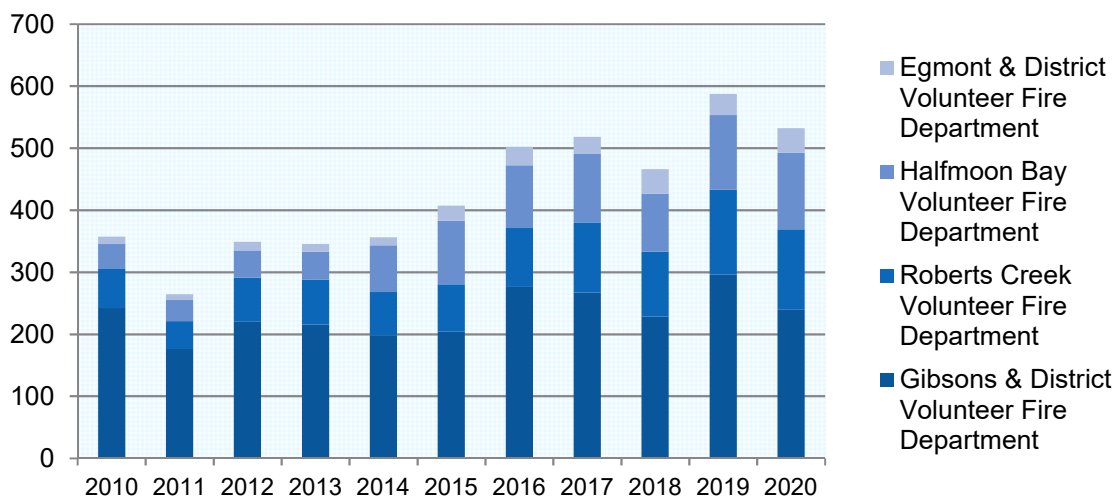
## Total Assessment Values



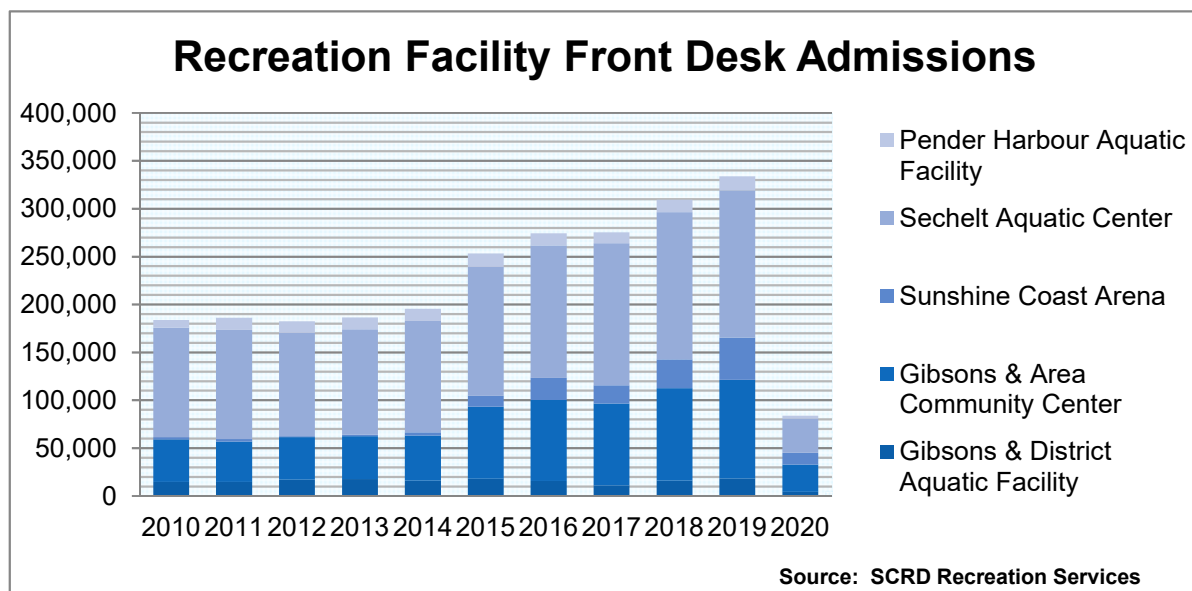
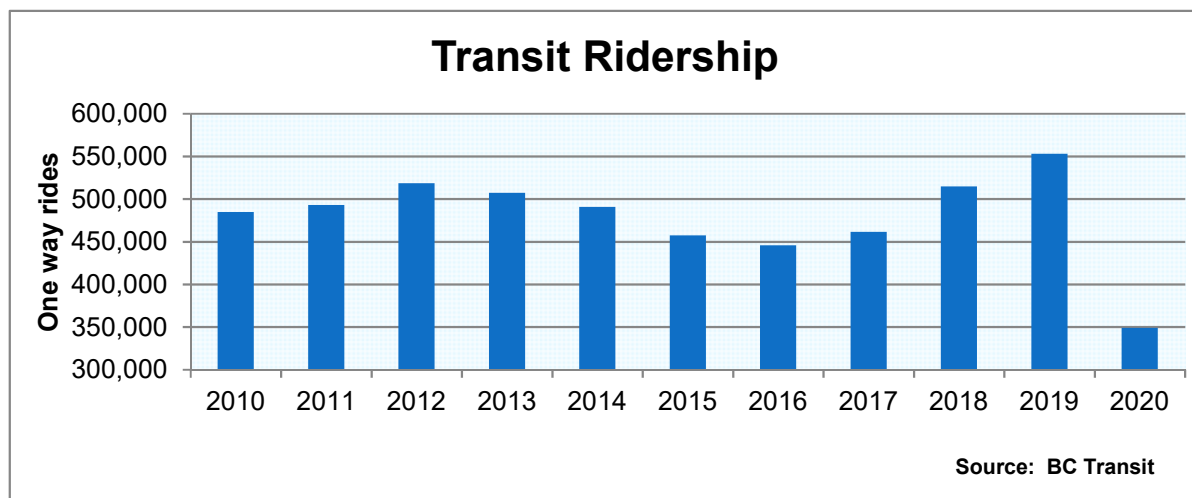
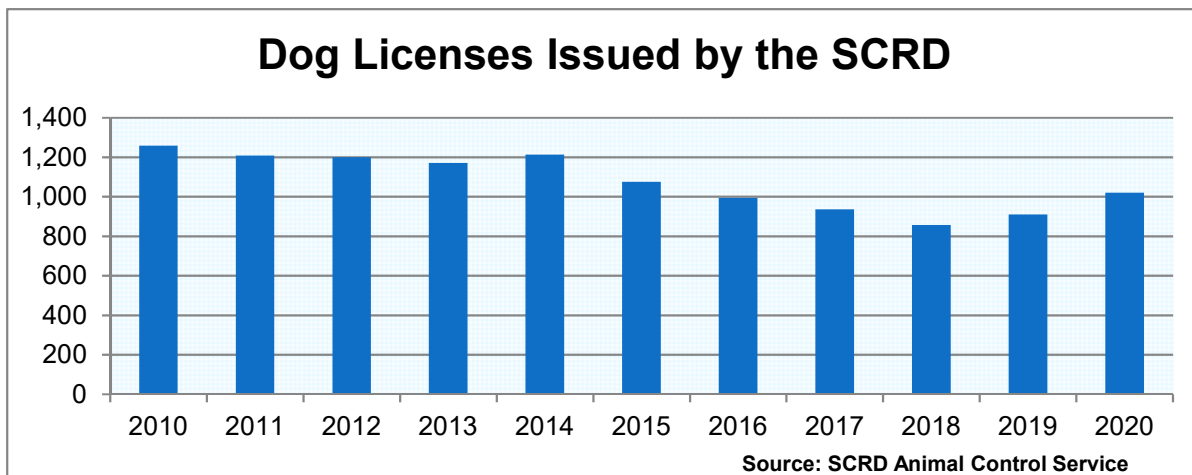
Source: BC Assessment

## Operational Statistics

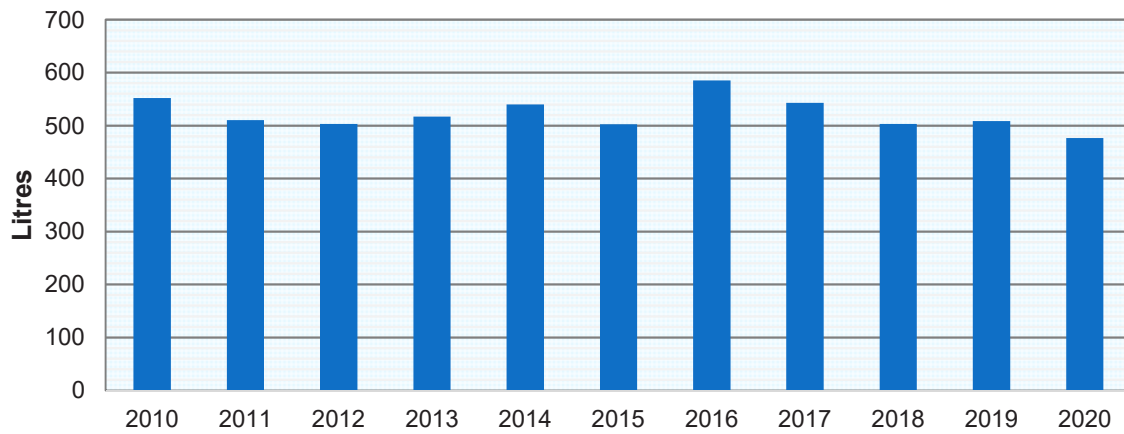
### SCRD Fire Department Incident Responses



Source: SCRD Protective Services Division

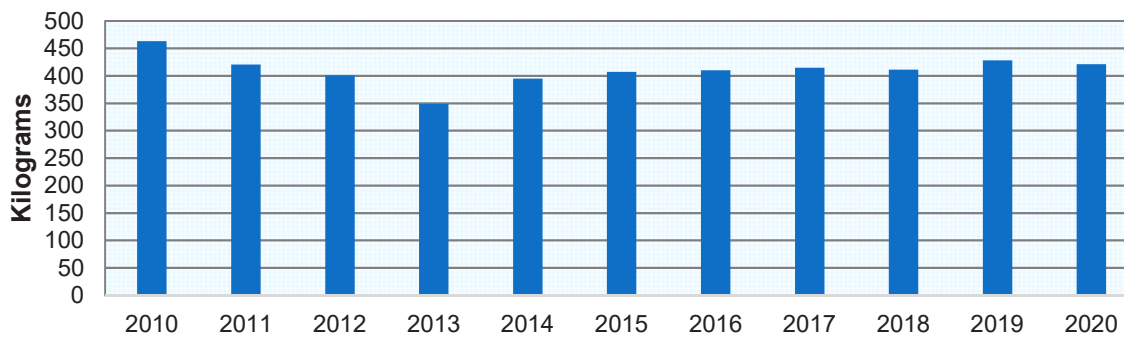


### Average Daily Water Usage Per Capita



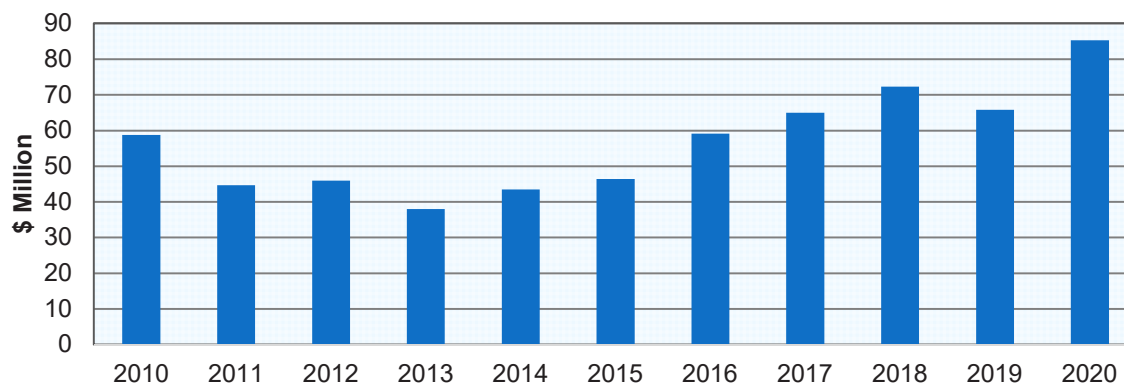
Source: SCRD Utility Services

### Waste Landfilled Per Capita



Source: SCRD Solid Waste Division

### Annual Construction Values for Building Permits Issued by the SCRD



Source: SCRD Building Department

The background image shows a wooden boardwalk or bridge with railings, curving through a lush, green forest. The scene is captured from a low angle, looking down the length of the boardwalk. A semi-transparent blue overlay covers the entire image, creating a calm, aquatic atmosphere.

The Sunshine Coast Regional District (SCRD) was formed in 1966.

Directors were appointed for the rural areas, and Sechelt and Gibsons were asked to provide representatives to sit on the Board. The SCRD was officially established through Letters Patent on January 4, 1967, and the first election for Directors was held on December 9, 1967.

In 1986 the Sechelt Indian Band became a unique third level of government under the *Sechelt Indian Band Self Government Act* that largely replaced the *Indian Act*. A Sechelt Indian Government District representative joined the SCRD Board of Directors.





## ADMINISTRATION OFFICE

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