



AGENDA
FINANCE AND AUDIT COMMITTEE MEETING

September 16, 2020, 9:00 AM - 12:00 PM
SHAW AUDITORIUM, VANCOUVER ISLAND CONFERENCE CENTRE
80 COMMERCIAL STREET, NANAIMO, BC

Pages

1. CALL THE MEETING TO ORDER:

[Note: This meeting will be live streamed and video recorded for the public.]

2. INTRODUCTION OF LATE ITEMS:

3. ADOPTION OF AGENDA:

4. ADOPTION OF MINUTES:

a. Minutes

4 - 9

Minutes of the Finance and Audit Committee Meeting held in the Shaw Auditorium, Vancouver Island Conference Centre, 80 Commercial Street, Nanaimo, BC, on Wednesday, 2020-JUL-15 at 9:00 a.m.

5. PRESENTATIONS:

6. DELEGATIONS:

7. REPORTS:

a. Public Works Facility Upgrades

10 - 16

To be introduced by Bill Sims, General Manager, Engineering and Public Works.

Purpose: To provide Council with background on the status of the Public Works facility, and present options for further consideration.

Recommendation: That the Finance and Audit Committee recommend that Council allocate \$200,000 from the existing 2020 - 2024 Financial Plan to further develop an architectural concept and cost estimate for renewal of the Public Works facility.

b. Federation of Canadian Municipalities, Municipal Asset Management Program

17 - 20

To be introduced by Shelley Legin, General Manager, Corporate Services.

Purpose: To have Council confirm funding for the Level of Service Study: Asphalt grant application as required by the Federation of Canadian Municipalities, Municipal Asset Management Program.

Recommendation: That the Finance and Audit Committee recommend that Council commits to conducting the Level of Service Study: Asphalt as detailed in the grant application to the Federation of Canadian Municipalities, Municipal Asset Management Program, and commits \$100,000 for 2021 in the 2021 – 2025 Financial Plan toward the costs of this initiative if the grant is successful.

c. Consideration of New Permissive Tax Exemption Applications

21 - 203

To be introduced by Shelley Legin, General Manager, Corporate Services.

Purpose: To obtain Council approval regarding the new permissive tax exemption applications received for properties to be exempt from 2021 property taxes.

Recommendation: That the Finance and Audit Committee recommend that Council:

1. Award a permissive tax exemption for the 2021 tax year to the Nanaimo Community Gardens Society for property that is being leased at 2300 Bowen Road (Beban Park);
2. Award a permissive tax exemption for the 2021 tax year to the Island Crisis Care Society for property donated at 3413 Littleford Road;
3. Award a permissive tax exemption for the 2021 tax year to the Society for Equity, Inclusion and Advocacy for space being leased at #403 – 489 Wallace Street;
4. Award a permissive tax exemption for the 2021 tax year to the Nanaimo Brain Injury Society for space being lease at #101 – 235 Bastion Street;
5. Award a permissive tax exemption for the 2021 tax year to the Vancouver Island Mental Health Society for property owned at 285 Rosehill Street; and,
6. Award a permissive tax exemption for the 2021 tax year to the Nanaimo Unique Kids Organization for property purchased at 60 Needham Street.

d. Quarterly Purchasing Report (Single and Sole Source, Purchases in Excess of \$250,000 and Instances of Non-Compliance Purchases)

204 - 209

To be introduced by Shelley Legin, General Manager, Corporate Services.

Purpose: To provide information in compliance with the City's Procurement

Policy (03-1200-01) regarding single and sole source purchases, awards in excess of \$250,000 and policy noncompliance for the quarter 2020-APR-01 to 2020-JUN-30.

e. Operating Results for the Six Months Ending 2020-JUN-30 210 - 219

To be introduced by Shelley Legin, General Manager, Corporate Services.

Purpose: To present the Finance and Audit Committee with a summary of the operating results for the six months ending 2020-JUN-30.

f. Council Expenses for the Six Months Ending 2020-JUN-30 220 - 239

To be introduced by Shelley Legin, General Manager, Corporate Services.

Purpose: To present the Finance and Audit Committee with a summary of Council expenses for the six months ending 2020-JUN-30.

g. Project Results for the Six Months Ending 2020-JUN-30 240 - 255

To be introduced by Shelley Legin, General Manager, Corporate Services.

Purpose: To present the Finance and Audit Committee with a summary of project results for the six months ending 2020-JUN-30.

8. OTHER BUSINESS:

9. ADJOURNMENT:

MINUTES
FINANCE AND AUDIT COMMITTEE MEETING
SHAW AUDITORIUM, VANCOUVER ISLAND CONFERENCE CENTRE,
80 COMMERCIAL STREET, NANAIMO, BC
WEDNESDAY, 2020-JUL-15, AT 9:00 A.M.

Present: Mayor L. Krog, Chair
Councillor D. Bonner
Councillor T. Brown
Councillor B. Geselbracht
Councillor E. Hemmens
Councillor Z. Maartman
Councillor I. W. Thorpe
Councillor J. Turley

Absent: Councillor S. D. Armstrong

Staff: J. Rudolph, Chief Administrative Officer
R. Harding, General Manager, Parks, Recreation and Culture
D. Lindsay, General Manager, Development Services
B. Sims, General Manager, Engineering and Public Works
L. Mercer, Director, Finance
A. Groot, Director, Facilities and Parks Operations
W. Fulla, Manager, Business, Asset & Financial Planning
L. Bhopalsingh, Manager, Community Planning
C. Sholberg, Community Heritage Planner
S. Gurrie, Director, Legislative Services
N. Sponaugle, Legislative Communications Clerk
K. Lundgren, Recording Secretary

1. CALL THE FINANCE AND AUDIT COMMITTEE MEETING TO ORDER:

The Finance and Audit Committee Meeting was called to order at 9:00 a.m.

2. APPROVAL OF THE AGENDA:

It was moved and seconded that the Agenda be adopted. The motion carried unanimously.

3. ADOPTION OF THE MINUTES:

It was moved and seconded that the Minutes of the Finance and Audit Committee Meeting held in the Shaw Auditorium, Vancouver Island Conference Centre, 80 Commercial Street, Nanaimo, BC, on Wednesday, 2020-JUN-17 at 9:00 a.m. be adopted as circulated. The motion carried unanimously.

4. PRESENTATIONS

(a) 2021-2025 Financial Plan Development

Laura Mercer, Director, Finance, provided a presentation regarding the development of the 2021-2025 Financial Plan. Highlights included:

- An overview of the proposed timeline
- Possible adaptations depending on the impact of the COVID-19 pandemic
- Projected property tax increase of 3.0%
- Factors contributing to the 3.0% tax increase include asset management, project expenditures, RCMP Contract, Emergency Medical Responder Training, retiring of Nanaimo Aquatic Centre debt, and changes in wages and benefits
- An overview of items related to the impact of COVID-19 pandemic that were not reflected in the 2021 – 2025 Financial Plan
- Other potential impacts to the budget include Economic Development, Nanaimo Art Gallery funding, Animal Control Service Review and post employment benefits
- Projects currently not in 2020-2024 Financial Plan include the RCMP Building, Public Works facility replacement, South End Recreation Centre, Fire Training Centre, Loudon Boathouse construction, Marie Davidson Bike Park construction, Search and Rescue Building and Serauxmen Stadium redevelopment
- New debt incorporated into the plan includes Fire Station #1, the Waterfront Walkway, sanitation (new garbage truck), and sewer Development Cost Charges Projects
- Projected outstanding debt to peak in the years 2032 and 2033
- The City currently is at 13% of debt servicing limit
- Staff seeking direction and input from Council on potential business cases, priorities and focus areas

Committee discussion took place regarding:

- Funding for the City's Economic Development function
- Challenge in balancing the need to provide support while maintaining fiscal responsibility

It was moved and seconded that Council direct Staff to prepare a business case for the creation of a mobile crisis response unit to respond to mental health and wellness calls. The motion carried.

Opposed: Mayor Krog, Councillors Thorpe and Turley

Committee discussion took place regarding:

- The responsibilities of municipalities required by the *Community Charter*
- Possibility of reallocating funding to include an alternate position in the RCMP that integrates mental health
- The need to address the long-term issue of homelessness and mental health

It was moved and seconded that Council direct Staff to update the business case for a Manager of Sustainability, which was prepared for the 2020 budget deliberations, and include information on whether the position would be eligible for the BC Hydro Community Energy Manager program. The motion carried unanimously.

It was moved and seconded that Council direct Staff to prepare a business case for a Manager of Housing to support the ongoing collaborative work identified by the Health and Housing Task Force. The motion carried unanimously.

It was moved and seconded that Council direct Staff to prepare a business case for the creation of an e-bike rebate program for Nanaimo residents with the potential for a separate stream for low-income individuals. The motion carried.

Opposed: Councillor Turley

It was moved and seconded that Council direct Staff to prepare a business case for an annual community watercourse restoration grant. The motion carried.

Opposed: Councillor Turley

Jake Rudolph, Chief Administrator Officer, advised that the Vancouver Island Conference Centre topic would require further analysis and suggested that Staff bring forward an information package at a forthcoming Governance and Priorities Committee meeting.

It was moved and seconded that Council defer consideration of the following motion to an upcoming Governance and Priorities Committee meeting for further discussion: “that Council direct Staff to prepare a business case for a study on the potential for maximizing community use of the Vancouver Island Conference Centre in addition to operating as a conference facility.” The motion carried unanimously.

Jake Rudolph, Chief Administrator Officer, spoke regarding the intent to report on the status of capital projects not currently included in the 2020-2024 Financial Plan.

It was moved and seconded that Council direct Staff to prepare a business case for an Indigenous Engagement Specialist for the purpose of better incorporating First Nations and urban indigenous perspectives and ways of knowing into our work and decisions. The motion carried unanimously.

The Finance and Audit Committee recessed at 10:58 a.m.

The Finance and Audit Committee reconvened at 11:10 a.m.

5. REPORTS:

(a) Nanaimo Search & Rescue Development (191 - 195 Fourth Street)

Introduced by Richard Harding, General Manager, Parks, Recreation and Culture.

Delegation:

1. Donna Hais, CEO and General Manager, R.W. (Bob) Wall Ltd, spoke regarding the status of the Nanaimo Search and Rescue development project and the immediate need to proceed with the project.

Committee discussion took place. Highlights included:

- The expected timeline to incorporate the project into the budget
- The portions of the project that need to be completed before occupation

(b) Port Theatre Window Replacement

Richard Harding, General Manager, Parks, Recreation and Culture, informed the Committee of a proposed replacement project for the Port Theatre windows.

(c) Serauxmen Stadium Fencing

Richard Harding, General Manager, Parks, Recreation and Culture, provided the Committee with an update regarding the replacement of the Serauxmen Stadium Fencing.

(d) Heritage Façade Grant - 45 Victoria Crescent

Introduced by Dale Lindsay, General Manager, Development Services.

Committee discussion took place regarding:

- Current condition of the building
- Chosen colour scheme appropriate for a downtown heritage building

It was moved and seconded that the Finance and Audit Committee recommend that Council approve a \$10,000 Heritage Façade Grant for the Nanaimo Pioneer Bakery building located at 45 Victoria Crescent to repair and rehabilitate the building's wooden exterior and storefront, repaint the façade, and add a new awning. The motion carried unanimously.

(e) BC Healthy Communities Plan H Grant Applications

Dale Lindsay, General Manager, Development Services, informed the Committee of the application for two grants: the Community Connectedness Grant of \$5,000 and the Healthy Community Engagement Grant of \$15,000.

Committee discussion took place regarding:

- Back-up plan if the Healthy Community Engagement Grant is not received
- Continuation of services and funding expectations after grants are used

(f) Federation of Canadian Municipalities, Municipal Asset Management Program

Introduced by Laura Mercer, Director, Finance.

Committee discussion took place regarding how the Level of Service study will help determine the tolerable condition of asphalt.

It was moved and seconded that the Finance and Audit Committee recommend that Council approve submission of an application to the Federation of Canadian Municipalities, Municipal Asset Management Program for \$50,000 for a Level of Service Study: Asphalt. The motion carried unanimously.

(g) Hammond Bay Road Widening and Utility Improvements Project

Bill Sims, General Manager, Engineering and Public Works, advised the Committee of a budget transfer to cover the additional costs associated with the construction of the Hammond Bay Road Widening and Utility Improvements Project.

Highlights included:

- Challenges that contributed to the additional costs included springs on the property and changes to traffic control

(h) Sanitation Service Review

Bill Sims, General Manager, Engineering and Public Works, spoke regarding Staff's intention to conduct a service review on the automated solid waste collection program.

Highlights included:

- Challenges with increased recycling during the COVID-19 pandemic
- Heavy workload for Staff
- Service review intended to ensure sustainability

Committee discussion took place regarding:

- Difficulties with cardboard collection
- Performance of used vehicles received from Kelowna
- Additional vehicle ordered and expected to arrive soon
- Agreement with Recycle BC
- Other potential options for cardboard collection, including the use of a dedicated vehicle for cardboard collection

(i) Fleet Replacement Plan

Bill Sims, General Manager, Engineering and Public Works, advised the Committee of a budget transfer to replace failing Water Supply Units.

6. ADJOURNMENT:

It was moved and seconded at 11:45 a.m. that the meeting adjourn. The motion carried unanimously.

C H A I R

CERTIFIED CORRECT:

CORPORATE OFFICER

DATE OF MEETING SEPTEMBER 16, 2020

AUTHORED BY POUL ROSEN, DIRECTOR, ENGINEERING

SUBJECT PUBLIC WORKS FACILITY UPGRADES

OVERVIEW

Purpose of Report

To provide Council with background on the status of the Public Works facility, and present options for further consideration.

Recommendation

That the Finance and Audit Committee recommend that Council allocate \$200,000 from the existing 2020 - 2024 Financial Plan to further develop an architectural concept and cost estimate for renewal of the Public Works facility.

BACKGROUND

The City of Nanaimo Public Works Yard at 2020 Labieux Road consists of eight primary buildings on a 4.8 Hectare site, as well as a number of secondary structures and facilities. The majority of the original buildings were built in the 1960's, have exceeded their expected useful life, and no longer provide the utility, security or space needs of the organization. In addition, given the age of the buildings, seismic design when constructed, would have been incidental at best. This has implications for both Staff safety during an earthquake, and post disaster usability. Public Works is deemed an essential service and emergency responder, and it is critical to maintain operations after a major disaster.

The facility is currently the primary workspace, office, shop and storage for the following work units:

Public Works

- Sanitation
- Fleet
- Roads and Traffic
- Water Supply and Distribution
- Wastewater

Engineering

- Project Management Group
- Construction Crew

Finance

- Purchasing
- Stores

To better understand the current opportunities and needs of Public Works, a space needs assessment was completed. That assessment outlined a long term vision for the yard that includes:

- renewal of all the buildings,
- security and controls enhancement,
- space upgrades, and
- potential consolidation of work units from other sites such as, Parks Operations and/or Engineering.

To make potential upgrades manageable and affordable, they have been broken down into phases. The first phase is envisioned to include the:

- fleet maintenance shop,
- refueling facility,
- demo old shop, and
- install temporary trailers for offices.

This first phase would provide the needed space and reliability for fleet maintenance, as well as renew the refueling station and provide additional needed space (although temporary) for offices.

The fleet maintenance shop is where the City repairs or services all vehicles, trucks and equipment, including garbage trucks, fire trucks, heavy equipment, passenger vehicles, tractors, mowers, etc. The shop is not large enough inside to accommodate a number of the bigger vehicles for repairs or maintenance. Also, there isn't enough shop bays (work area) to accommodate the volume of work at times, meaning that mechanics are required to conduct their work outside, potentially in the freezing cold, snow, or blazing sun on some of the larger vehicles. Conducting delicate repairs outside, with cold fingers, is certainly less than ideal.

A seismic evaluation of the shop was completed, and deemed to have a "high" seismic risk on a number of aspects. This has implications for both Staff safety in the shop, and the City's ability to respond to a disaster. From a post disaster standpoint, continuing to sustain the fleet during a response and recovery phase is critical, and may not be possible without the shop in operation.

Detailed condition assessments of each of the buildings and systems, are in process and the findings will be included in future discussions. This will ensure a complete picture of the condition of the facility and will help planning and prioritizing piecemeal upgrades if needed.

The second phase of an upgrade could include the:

- main administration building,
- crew operational space,
- storage, and
- site work.

The third and last phase, includes a number of yard upgrades, including purchasing/stores that would make consolidation of work places possible, enhance security and controls on materials/stores and complete the overall yard vision.

The next steps include:

- refining the scope,
- development of an architectural concept for initial phases, and
- cost estimate.

At this early point in the process, the costs for the project are not simple to predict, and much more refinement is necessary to provide a reliable number. All efforts will be made to ensure that a new facility will meet the current and near future operational requirements, but will be very utilitarian. |

DISCUSSION

To ensure the Public Works facility continues to be able to provide the basis for many of the services the City provides, and that it remains a safe and efficient work environment; it will require significant renewal in the near future. In order to develop a better understanding of the costs associated, it is necessary to develop an architectural concept and cost estimate. This will enable more complete planning and budgeting. |

The cost for the next step in developing the project is expected to be \$200,000. Funding for this can be found within the existing 2020 – 2024 Financial Plan. There is a drainage project that has been cancelled and re-budgeted in a future year.

OPTIONS

1. That Council allocate \$200,000 from the existing 2020 - 2024 Financial Plan to further develop an architectural concept and cost estimate for Public Works.
 - The advantages of this option: it will allow further development of plans for the necessary upgrades to Public Works and provide a clearer picture of the costs.
 - \$200,000 from the existing 2020 - 2024 Financial Plan will be allocated to this project.
2. That Council provide alternative direction to Staff.

SUMMARY POINTS

- Public Works facility is the workspace from which many critical City services are provided, often on an emergency basis.
- The majority of the buildings at Public Works were built in the 1960's, have exceeded their expected useful life, and no longer meet the functional, utility, security or space needs of the organization.
- The next step in the process of renewing the facility is to develop an architectural concept and cost estimate.
- Any potential upgrades to Public Works will have a utilitarian focus.

ATTACHMENTS:

Attachment A – Site Map
Attachment B – Site Photos

Submitted by:

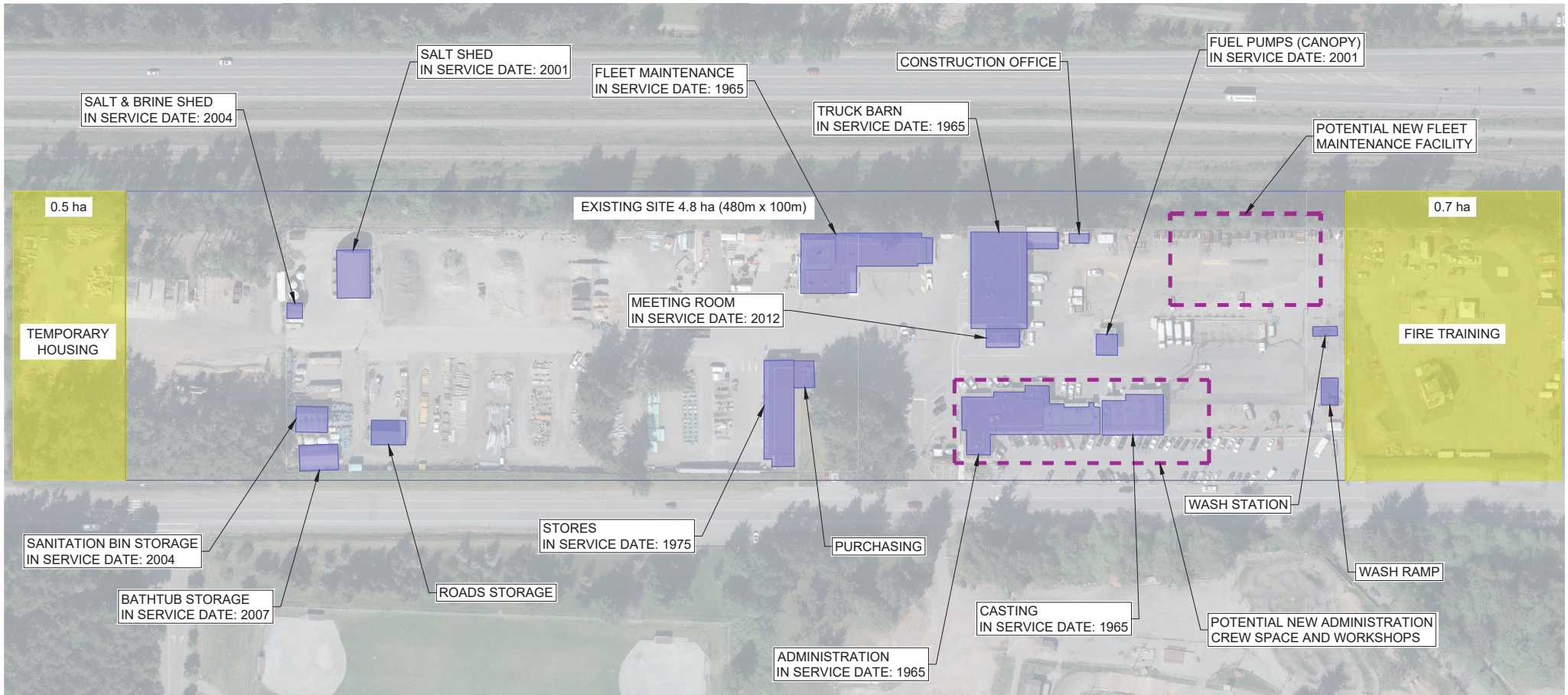
Poul Rosen
Director, Engineering

Concurrence by:

Laura Mercer
Director, Finance

Bill Sims
General Manager, Engineering and Public Works

Attachment 'A'



Attachment 'B'





DATE OF MEETING SEPTEMBER 16, 2020

AUTHORED BY DEANNA WALKER, FINANCIAL ANALYST

**SUBJECT FEDERATION OF CANADIAN MUNICIPALITIES, MUNICIPAL
ASSET MANAGEMENT PROGRAM**

OVERVIEW

Purpose of Report

To have Council confirm funding for the Level of Service Study: Asphalt grant application as required by the Federation of Canadian Municipalities, Municipal Asset Management Program.

Recommendation

That the Finance and Audit Committee recommend that Council commits to conducting the Level of Service Study: Asphalt as detailed in the grant application to the Federation of Canadian Municipalities, Municipal Asset Management Program, and commits \$100,000 for 2021 in the 2021 – 2025 Financial Plan toward the costs of this initiative if the grant is successful.

BACKGROUND

Further to the attached Staff Report for Decision submitted 2020-JUL-15, the City is eligible to apply for a \$50,000 grant for a Level of Service Study: Asphalt under the Federation of Canadian Municipalities, Municipal Asset Management Program.

The project is currently budgeted in 2023 of the approved 2020 – 2024 Financial Plan for \$150,000. If the grant application is successful, the project would be accelerated to 2021 in the 2021 – 2025 Financial Plan.

DISCUSSION

Council's resolution dated 2020-JUL-15 indicates Council's approval of the grant submission.

The grant application also requires the Council resolution to commit to conducting the Level of Service Study: Asphalt activities as proposed in the application, and declaration of the City's financial contribution towards the project

OPTIONS

1. That the Finance and Audit Committee recommend that Council commits to conducting the Level of Service Study: Asphalt as detailed in the grant application to the Federation of Canadian Municipalities, Municipal Asset Management Program, and commits \$100,000 for 2021 in the 2021 – 2025 Financial Plan toward the costs of this initiative if the grant is successful.

- The advantages of this option: All grant application requirements will be met, increasing the chances of receiving funding

SUMMARY POINTS

- The City will apply for a grant totaling \$50,000 from the Federation of Canadian Municipalities, Municipal Asset Management Program.
- The grant application requires a more detailed Council resolution than first provided.

ATTACHMENTS:

Attachment A: Municipal Asset Management Program Staff Report for Decision 2020-JUL-15 |

Submitted by:

Deanna Walker
Financial Analyst |

Concurrence by:

Laura Mercer
Director, Finance

Bill Sims
General Manager, Engineering and Public
Works |



Staff Report for Decision

DATE OF MEETING JULY 15, 2020

AUTHORED BY DEANNA WALKER, FINANCIAL ANALYST
DAVID THOMPSON, MANAGER, ROADS & TRAFFIC SERVICES

**SUBJECT FEDERATION OF CANADIAN MUNICIPALITIES, MUNICIPAL
ASSET MANAGEMENT PROGRAM**

OVERVIEW

Purpose of Report

To have Council approve a resolution to apply for a \$50,000 grant under the Federation of Canadian Municipalities, Municipal Asset Management Program.]

Recommendation

That the Finance and Audit Committee recommend that Council approve submission of an application to the Federation of Canadian Municipalities, Municipal Asset Management Program for \$50,000 for a Level of Service Study: Asphalt.

BACKGROUND

The Federation of Canadian Municipalities, Municipal Asset Management Program provides support to Canadian municipalities and communities in making informed infrastructure investment decisions based on stronger asset management practises.

Funding may be used for projects that lead to improvement of the municipality's asset management practises. Eligible costs include administrative expenditures, capital expenditures, equipment rental, materials and supplies, training costs, professional and technical services, and regular employee remuneration and travel where it applies to the project.

The program provides funding for 80% of total eligible project costs, to a maximum of \$50,000.

The grant application deadline is **ongoing** until 2022-OCT-31, subject to funding availability.]

DISCUSSION

Level of Service (LOS) is a significant component of asset management planning. A LOS helps to determine the service levels that meet residents and business expectations at an affordable, sustainable cost within an appropriate risk tolerance.

The City is eligible to apply for a \$50,000 grant for a Level of Service Study: Asphalt. The project is currently budgeted in 2023 of the approved 2020 – 2024 Financial Plan for \$150,000. If the grant application is successful, the project would be accelerated to 2021 in the 2021 – 2025 Financial Plan.]

OPTIONS

1. That the Finance and Audit Committee recommend that Council approve submission of an application to the Federation of Canadian Municipalities, Municipal Asset Management Program for \$50,000 for a Level of Service: Asphalt.
 - The advantages of this option: Level of Service is an important component of our asset management planning. The City has a significant road infrastructure and a LOS will assist in prioritizing projects.
2. That Council not support the grant application.
 - The disadvantages of this option: Project would be fully funded from City resources.

SUMMARY POINTS

- The City will apply for a grant totaling \$50,000 from the Federation of Canadian Municipalities, Municipal Asset Management Program
- A grant application will be submitted for a Level of Service Study: Asphalt
- A level of service study is a significant component of asset management planning.

Submitted by:

Deanna Walker
Financial Analyst

David Thompson
Manager, Roads and Traffic Services

Concurrence by:

Laura Mercer
Director, Finance

Bill Sims
General Manager, Engineering & Public Works

DATE OF MEETING SEPTEMBER 16, 2020

AUTHORED BY BARBARA D. WARDILL, MANAGER, REVENUE SERVICES

SUBJECT CONSIDERATION OF NEW PERMISSIVE TAX EXEMPTION APPLICATIONS

OVERVIEW

Purpose of Report

To obtain Council approval regarding the new permissive tax exemption applications received for properties to be exempt from 2021 property taxes.

Recommendation

That the Finance and Audit Committee recommend that Council:

1. Award a permissive tax exemption for the 2021 tax year to the Nanaimo Community Gardens Society for property that is being leased at 2300 Bowen Road (Beban Park);
2. Award a permissive tax exemption for the 2021 tax year to the Island Crisis Care Society for property donated at 3413 Littleford Road;
3. Award a permissive tax exemption for the 2021 tax year to the Society for Equity, Inclusion and Advocacy for space being leased at #403 – 489 Wallace Street;
4. Award a permissive tax exemption for the 2021 tax year to the Nanaimo Brain Injury Society for space being lease at #101 – 235 Bastion Street;
5. Award a permissive tax exemption for the 2021 tax year to the Vancouver Island Mental Health Society for property owned at 285 Rosehill Street; and,
6. Award a permissive tax exemption for the 2021 tax year to the Nanaimo Unique Kids Organization for property purchased at 60 Needham Street.

BACKGROUND

New applications for a permissive tax exemption are to be reviewed by the Finance and Audit Committee, who then approve or deny the applications to Council.

A copy of the Grants Policy and Guidelines document is attached (Attachment A) to this report. Sections 7 and 8 provide specific direction on the evaluation of applications for permissive tax exemptions.]

DISCUSSION

Six new applications have been received and follows this report in Attachments B – G. All applications meet the minimum criteria of being a not-for-profit organization that provides service to the community, and consists of the following:

- Application page

- Questionnaire response
- Financial information
- Society Annual Report

NANAIMO COMMUNITY GARDENS SOCIETY

The Society provides program and services to Nanaimo residents to educate and enable them to get active in growing, sharing, buying and eating local foods. The Society currently provides workshops, plant sales of local organic food, field trips, group tours and training to Nanaimo residents. The estimated 2021 property taxes for this property is \$248.

ISLAND CRISIS CARE SOCIETY

The Society provides shelter and care to those in need. This property is intended to support youth programs within the community. The estimated 2021 property taxes for this property is \$3,667.

SOCIETY FOR EQUITY, INCLUSION AND ADVOCACY

The purpose of the Society is to alleviate poverty, provide outreach programs and promote health and well-being of those in need. Nanaimo Citizens Advocacy and Nanaimo Women's Centre merged to create S.E.I.A. The estimated 2021 property taxes for this property is \$3,000.

NANAIMO BRAIN INJURY SOCIETY

The Society has recently moved from 285 Prideaux Street to their new location, 101 – 235 Bastion Street and as such must reapply for the Permissive Tax Exemption. The estimated 2021 property taxes for this property is \$3,275.

NANAIMO UNIQUE KIDS ORGANIZATION

The Society has recently purchased the building located at 60 Needham Street so must reapply for the Permissive Tax Exemption. The Society operates a learning centre to support children and youth with neuro-developmental challenges. The estimated 2021 property taxes for this property is \$10,572.

VANCOUVER ISLAND MENTAL HEALTH SOCIETY

The Society has recently redeveloped the property at 285 Rosehill Street with a new building to provide low income housing. The Society provides housing and support to those in the community with mental illness. The estimated 2021 property taxes for this property is \$2,500.

The Finance and Audit Committee is being asked to approve or deny a permissive tax exemption for the years outlined below. Applications that are approved will be added to the 2020 Property Tax Exemption bylaw that will come forward to Council in October 2020.

OPTIONS

1. That the Finance and Audit Committee recommend that Council:
 1. Award a permissive tax exemption for the 2021 tax year to the Nanaimo Community Gardens Society for property that is being leased at 2300 Bowen Road (Beban Park);
 2. Award a permissive tax exemption for the 2021 tax year to the Island Crisis Care Society for property donated at 3413 Littleford Road;
 3. Award a permissive tax exemption for the 2021 tax year to the Society for Equity, Inclusion and Advocacy for space being leased at #403 – 489 Wallace Street;
 4. Award a permissive tax exemption for the 2021 tax year to the Nanaimo Brain Injury Society for space being lease at #101 – 235 Bastion Street;
 5. Award a permissive tax exemption for the 2021 tax year to the Vancouver Island Mental Health Society for property owned at 285 Rosehill Street; and,
 6. Award a permissive tax exemption for the 2021 tax year to the Nanaimo Unique Kids Organization for property purchased at 60 Needham Street.
2. That the Finance and Audit Committee provide alternative direction.

SUMMARY POINTS

- The City has received six new applications for a permissive tax exemption that meets the grants policy and guideline criteria for exemption.
- Permissive Tax Exemption will commence in the 2021 tax year.

ATTACHMENTS:

- Attachment A: Grants Policy and Guidelines
- Attachment B: 2021 PTE-03 Nanaimo Community Gardens Society
- Attachment C: 2021 PTE-04 Island Crisis Care Society
- Attachment D: 2021 PTE-05 Society for Equity, Inclusion and Advocacy
- Attachment E: 2021 PTE-06 Nanaimo Brain Injury Society
- Attachment F: 2021 PTE-07 Nanaimo Unique Kids Organization
- Attachment G: 2021 PTE-08 Vancouver Island Mental Health Society

Submitted by:

Barbara D. Wardill
Manager, Revenue Services

Concurrence by:

Laura Mercer
Director, Finance

Shelley Legin
General Manager, Corporate Services



CITY OF NANAIMO

COUNCIL POLICY MANUAL

Pages: 1 of 9
Approval Date: 2011-AUG-29

SECTION: FINANCIAL ADMINISTRATION SUBJECT: Grants Policy and Guidelines

GRANTS POLICY AND GUIDELINES INDEX

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GRANTS POLICY AND GUIDELINES

1. COMPOSITION AND TERM

The Grants Advisory Committee shall be appointed by Council and shall be comprised of:

- ☐ 2 members recommended by the Parks, Recreation and Culture Commission, one from the Cultural Committee, and one from the Recreation Committee
- ☐ 1 member recommended by the United Way
- ☐ 1 Council member as appointed by Council and that member will serve as Chair of the Committee
- ☐ 1 member recommended by the Nanaimo Alcohol and Drug Action Committee
- ☐ 1 member recommended by the Social Planning Advisory Committee
- ☐ 2 members of the general public appointed by Council
- ☐ 1 non-voting Staff liaison recommended by the City Manager

The bodies recommending appointees shall be requested to ensure that the recommended representatives provide a good balance of knowledge in their respective areas of service, and to ensure the commitment and attendance of their recommended representatives.

The maximum term for any member shall be three years.

2. TERMS OF REFERENCE

The Terms of Reference of the Grants Advisory Committee shall be:

- (a) to advise Council on the amount of financial assistance which the municipality should grant to applicants, including permissive taxation exemptions. Recommendations shall be made in accordance with the guidelines and criteria defined in this Policy;
- (b) to recommend policies to Council with regard to non-statutory tax exemption (Permissive Tax Exemptions under Sections 224 and 227 of the *Community Charter*);
- (c) to make recommendations on requests for the subsidized use of civic facilities and resources as if they were requests for financial assistance ("in-kind" grants);
- (d) to maintain the confidentiality of all matters reviewed by the Committee;
- (e) to provide all applicants with observations, recommendations and/or reasons for the recommendations of the Committee;
- (f) to ensure that civic grant funding does not subsidize activities that are the responsibility of senior governments, as this would represent a downloading of senior government costs to local taxpayers;
- (g) to ensure that priority of funding in all categories shall be given to small organizations, rather than larger ones;
- (h) to ensure that grants from the City will be awarded on the basis of demonstrated need for the service within the community.

- (i) to consider appeals by organizations who do not agree with grant recommendations made by City committees. Appeals are limited to a review of the process and are not intended to be a review of the Committee's judgment.

3. CATEGORIES OF GRANT FUNDING

Grant funding will be divided into the following categories:

- ☐ Security Checks
- ☐ Other Grants
- ☐ Permissive Tax Exemptions (Cash Grants)
- ☐ Permissive Tax Exemptions

Recommendations on the amount of grant funding any applicant will be awarded from these categories shall be made in accordance with the guidelines that are outlined in this Policy.

4. YEARLY ALLOCATION FOR GRANT FUNDING

The amount of money available in each category shall be determined by Council during the Financial Plan process each year.

5. COORDINATION OF GRANTS-IN-AID PROCEDURES (with the Regional District of Nanaimo)

Funding: The amount raised from the Regional District levy on the City of Nanaimo shall be returned to the City each year on the condition that the funds are used as either basic or supplementary grants to those organizations which have a primary base of operations within the city, but also provide services which are of a benefit to residents outside the City.

6. GUIDELINES FOR MAKING GRANT RECOMMENDATIONS (by category)

(a) SECURITY CHECKS

Statement of Purpose: Security Check grants are awarded to organizations that must have security checks performed by the R.C.M.P. on their employees and/or volunteers and meet the criteria specified below.

Criteria for Awarding Grants:

- ☐ must be able to identify services provided to residents of Nanaimo
- ☐ nonprofit organization
- ☐ sound financial and administrative management
- ☐ demonstrated financial need
- ☐ \$500/year maximum award to any organization from this category (2012-JAN-09)
- ☐ eligible organizations can only apply for financial support from this category once a calendar year (applications reviewed in November)
- ☐ applications for this category must be received by October 31st
- ☐ must adhere to all City of Nanaimo bylaws and policies
- ☐ awards from this category are exclusive of awards from the other categories

Kind of Funding:

- ☐ Security Check Fee Reimbursement

(b) OTHER GRANTS

Statement of Purpose: Applications that don't fit into any categories of any of the granting committees are to be referred to the Grants Advisory Committee for review and recommendation. If the scope of the grant request exceeds the committee's budget, the Grants Advisory Committee can make a recommendation subject to the grant being funded from Council contingency.

Criteria for Awarding Grants:

- ☐ large number of volunteers;
- ☐ registered non-profit society;
- ☐ sound financial and administrative management;
- ☐ financial need;
- ☐ accessible to a large portion of the community;
- ☐ must have a broad base of support;
- ☐ must have another source of financial support;
- ☐ must be local in focus and must adhere to all City of Nanaimo's bylaws and policies;
- ☐ cash grants will not be provided if the organization receives a Permissive Tax Exemption, or where the facility is provided by the City of Nanaimo free of charge or at a substantially reduced rate. Notwithstanding the above statement, organizations facing critical financial difficulties are eligible to apply for emergency funding.

Kind of Funding:

- ☐ educational funding;
- ☐ emergency funding;
- ☐ capital grants on a matching basis up to a maximum of \$5,000;
- ☐ in-kind funding for facility rental.

(c) PERMISSIVE TAX EXEMPTIONS (Cash Grants)

Statement of Purpose: An organization may only be added to the Permissive Tax Exemption roll for the following year. In some unusual cases it may be appropriate to give an organization a cash grant during the current year.

Criteria for Awarding Grants:

- the property must be recommended for a Permissive Tax Exemption in the following year; and
 - (1) the property qualifies for Permissive Tax Exemption as a Church, Public Hospital, Community Care Facility, or Private School; or
 - (2) the organization can demonstrate an extraordinary financial need;
 - (3) must adhere to all City of Nanaimo's bylaws and policies.

Application Deadline: Will be considered at the time of application for Permissive Tax Exemption.

7. PERMISSIVE TAX EXEMPTIONS

Section 220 of the *Community Charter* identifies certain properties which are exempt from taxation. This section includes property owned and occupied by Her Majesty, the municipality, School Boards, hospitals and churches. As Section 220 exemptions are specifically provided for, Council's discretion is restricted, except in determining the extent of the exemption in certain cases.

Sections 224, 225, 226 of the *Community Charter* identify situations in which Council may exercise discretion in granting full or partial exemptions from taxation. These exemptions must be adopted by bylaw, by the 31st of October of the year preceding exemption.

All buildings and properties that receive a permissive tax exemption must be reviewed every three years to ensure that they continue to meet the specific criteria set out in their applicable category. A report to Council with recommendations for their endorsement is done after each review. The Grants Advisory Committee may also review specific organizations annually for various reasons determined by the committee.

In making recommendations to Council, the Grants Advisory Committee should ensure that:

- (a) the goals, policies, and general operating principles of the municipality as a whole are reflected in the organizations that receive municipal support;
- (b) exemptions are not given to services that are otherwise provided on a private, for profit basis, this would provide an unfair competitive advantage;
- (c) the services provided by the organizations should be an extension of municipal services and programs and must fall under the responsibility of local government, senior government program costs must not be transferred to property taxpayers, as this would represent a downloading of senior government costs to local taxpayers;

- (d) the taxation burden resulting from the exemption must be a justifiable expense to the taxpayers of the municipality, the sources of municipal revenue are limited and requests for exemption must be considered in concert with the other needs of the municipality;
- (e) the services provided by the organizations should provide benefits and be accessible to the residents of the City of Nanaimo, and, in an appropriate age range, the organization's regulations must allow all Nanaimo residents to participate at a reasonable fee.
- (f) the organization is adhering to all City of Nanaimo's bylaws and policies.

In order to more clearly specify criteria, Permissive Tax Exemptions will be divided into the following categories:

- ☐ Churches
- ☐ Public Hospital
- ☐ Senior Citizens' Housing Facilities
- ☐ Community Care Facilities
- ☐ Private Schools
- ☐ Recreation
- ☐ Other
 - ☐ Community Services
 - ☐ Community Associations
 - ☐ Arts and Cultural Organizations
 - ☐ Other Permissive Exemptions

8. GUIDELINES FOR MAKING RECOMMENDATIONS ON PERMISSIVE TAX EXEMPTION BY CATEGORY

(a) CHURCHES

General: The buildings set apart for public worship and the land upon which they stand are exempt from taxation under Section 220(1)(h) of the *Community Charter*. Church halls and such lands as Council considers necessary to support the statutory exemption may be considered as an extension of the exemption under Section 224(2)(f).

Policy: The maximum area of land to be exempted from taxation shall be 2 acres of the land upon which the buildings for public worship stand plus the footprint of the building(s) used for public worship (Revised 1986-AUG-25). This exempted area will not exceed the land area of the legal parcel(s) upon which these buildings stand. Church properties which are currently on the PTE roll and do not conform are to be removed.

Buildings for public worship shall be those established by the Area Assessor and will not include a church manse.

(b) PUBLIC HOSPITALS

General: Buildings set apart and used as a hospital under the *Hospital Act*, except a private hospital under that *Act*, and the land upon which they stand are exempt from taxation under Sections 220(1)(j) and 220(1)(k) of the *Community Charter*. Council may, by bylaw, under Section 224(2)(h) of the *Community*

Charter, exempt any area of land surrounding the exempted building under Sections 220(1)(j) and 220(1)(k).

Policy: Where a building has been identified as a hospital under the *Hospital Act* (except a private hospital) by the Area Assessor, Council will exempt the legal parcel(s) upon which the hospital building stands and any adjoining parcel that Council finds to be necessary to the operation of the hospital.

(c) SENIOR CITIZENS' HOUSING FACILITIES

General: Section 220(1)(i) of the *Community Charter* exempts from taxation a building that was constructed or reconstructed with the assistance of aid granted by the Province after 1947-JAN-01, but before 1974-APR-01, and that is owned and used exclusively without profit by a corporation to provide homes for elderly citizens, together with the land on which the building stands. It also allows Council, by bylaw, under Section 224(2)(h) of the *Community Charter* to exempt, by bylaw, any area of land surrounding the exempted building. Section 224(2)(k) of the *Community Charter* allows Council to exempt from taxation land or improvements for which a grant has been made, after 1974-MAR-31, under the Housing Construction (Elderly Citizens) Act before its repeal in 1996.

Policy: Where a building has been identified as meeting the above criteria by the Area Assessor, Council will exempt the legal parcel(s) upon which the building stands. As it is impossible for any new building to meet this criteria, this section will apply to only seven existing properties: The Mt. Benson Sr. Citizens' Housing Society (tax folios 81301.000; 81312.000; 81315.000; 84328.000), and George R. Pearkes Sr. Citizens Housing Society (tax folios 16006.051; 16006.252; 16006.275).

(d) COMMUNITY CARE FACILITIES

General: Section 224(2)(j) of the *Community Charter*, allows Council to exempt from taxation land and improvements owned or held by a person or organization and operated as a private hospital licensed under the *Hospital Act* or as a licensed community care facility, or registered assisted living residence, under the *Community Care and Assisted Living Act*.

Policy: Council will exempt property that meets the above criteria and is owned or held and operated by a registered non-profit society.

(e) PRIVATE SCHOOLS

General: Section 220(1)(l) of the *Community Charter*, with certain restrictions, exempts private schools from taxation. It also allows Council, by bylaw, under Section 224(2)(h) of the *Community Charter* to exempt from taxation any area of land surrounding the exempted building.

Policy: Where a building has been identified as meeting the above criteria by the Area Assessor, Council will exempt the legal parcel(s) upon which the building stands and any adjoining parcel that Council finds to be necessary to the operation of the school. The permissively exempt property must be accessible to the general public as identified in 7 (e) above.

(f) RECREATION

General: Section 224(2)(i) of the *Community Charter* permits Council, by bylaw, to exempt from taxation, certain organizations using property as a public park or recreation ground, or for public athletic or recreational purposes.

Policy: Permissive Tax Exemptions will be given to organizations that own property that is maintained and used for public park or recreation purposes if they:

- (1) provide full financial and operating information as requested by the Grants Advisory Committee;
- (2) meet the conditions of Section 224 of the *Community Charter*;
- (3) meet the general guidelines outlined in 7(a) to 7(f) of this Policy;
- (4) are registered non-profit societies.

(g) OTHER

General: Section 224(2)(a) *Community Charter* permits Council, by bylaw, to exempt from taxation, land or improvements that are owned or held by a charitable, philanthropic, or other not for profit organization that are used for a purpose that is directly related to the purposes of the organization.

- Community Service Organizations

This has been historically interpreted to include organizations that provide service to the community such as social service agencies.

- Community Associations

This can include community associations that provide a place for local communities to meet, engage in activities that enhance the local community, or hold land that is available for community use.

- Arts & Cultural Organizations

This can include organizations that provide or promote arts and cultural activities.

- Other Permissive Exemptions

Policy: Permissive Tax Exemptions may be given to organizations that:

- (1) provide full financial and operating information as requested by the Grants Advisory Committee;
- (2) meet the conditions of Section 224 of the *Community Charter*; and,
- (3) are registered non-profit societies.

9. APPEALS

Statement of Purpose The mandate of the Grants Advisory Committee is to review appeals for process issues only. That is, to determine whether the original advisory committee had all the correct information and used the appropriate criteria to make their recommendation. The Grants Advisory Committee will not revisit the actual decision, i.e. whether the correct amount was granted.

Criteria for Allowing an Appeal:

- ☐ Was the advisory committee's decision based on the application not meeting certain criteria or submitting incomplete or incorrect information? Did the advisory committee misinterpret some of the information submitted?
- ☐ Did the committee notify the applicant of its recommendations two weeks before it was sent to the next level (either to Council or to the Parks, Recreation & Culture Commission), thereby giving the applicant time to respond?
- ☐ Does the applicant believe that the recommendation was based on incorrect or incomplete information? Does the applicant believe its information was misinterpreted?
- ☐ Did the advisory committee have all the information and the appropriate criteria to make its recommendation?
- ☐ Did the advisory committee determine the application should be reconsidered based on this new/different information?

G:\ADMINISTRATION\Committees\Grants Advisory Committee\Policy\Current Grants Policy & Information\GrantsPolicyAndGuidelines.docx

Previous Revision/s: 2002-FEB-25, 2000-MAY-08, 2000-FEB-02, 2000-JAN-13, 1998-OCT-19, 1998-JUN-29, 1998-JUN-15, 1998-APR-17, 1997-JUN-16, 1997-APR-28, 1996-DEC-11, 1995-OCT-16, 1994-DEC-05, 1994-FEB-14, 1993-FEB-15, 1993-FEB-08, 1991-OCT-28, 1991-MAY-27, 1991-MAR-18, 1991-FEB-18, 1990-OCT-22, 1990-OCT-22, 1989-APR-06, 1986-AUG-25, 1986-JUL-28, 1985-MAY-09, 1985-JAN-21, 1985-JAN-21, 1984-JUN-18, 1984-FEB-13, 1982-JUN-28
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ATTACHMENT B



CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use
2021 PTE-03

ORGANIZATION: Nanaimo Community Gardens Society		DATE: June 28, 2020
ADDRESS: 271 Pine St.		PRESIDENT: William Farris
Nanaimo, BC		SENIOR STAFF MEMBER: Lee Sanmiya
V9R 2B7		POSITION: Administrator
TELEPHONE:		CONTACT:
TELEPHONE:		
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION:		
NO. OF FULL TIME STAFF: 0	NO. OF PART TIME STAFF: 1	
NO. OF COMMUNITY VOLUNTEERS: 100+	NO. OF VOLUNTEER HOURS PER YEAR: 100+	
CLIENTS SERVED, LAST YEAR: 750+	CLIENTS SERVED, THIS YEAR (PROJECTED): 600+	
B.C. SOCIETY ACT REG. NO.: 88716 6833 BC000	REVENUE CANADA CHARITABLE REG. NO.: 88716 6833 RR0001	
CURRENT BUDGET: 2020	LT 1, SEC 18, 19 & 20, RGE 7, LD 31	
INCOME: \$100,100.00	LEGAL DESCRIPTION OF PROPERTY: PLN 27441 ETC, LEASE NCGS	
EXPENSES: \$100,100.00	TAX FOLIO NUMBER: 05549.013	
NEXT YEAR PROJECTED: 2021	CURRENT YEAR TAXES (IF KNOWN): \$236.41 ✓	
INCOME: \$70,000.00 } unconfirmed		
EXPENSES: \$70,000.00 }		
SIGNATURE: 	TITLE/POSITION: Administrator	DATE: June 28, 2020

NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

Nanaimo Community Gardens Society provides programs and services to Nanaimo residents to educate and enable them to get active in growing, sharing, buying and eating local foods.

2. Please list the programs and services provided by your organization.

- Workshops- independent and through the City of Nanaimo Activity Guide
- hands-on work parties to provide education to individuals and families
- plant sales of local, organic food plants to area residents - outreach events
- school field trips, group tours, work training - the Gleaning Program

3. Are you planning to change or add to current programs and services in the future?

We are planning to add outdoor, covered work spaces at the Beban Learning Gardens to provide a well-ventilated yet protected space to allow for volunteers and program participants to remain physically distanced during the pandemic. The actual programming is unchanged.

4. Please describe the role of volunteers in your organization.

Volunteers are invaluable and their total hours are included on our financial statements as their contributions are huge. They run all the hands-on education, provide tours and field trips, care for and sell plants, pick produce, answer questions from the public and maintain our website and social media presence.

5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

In 2020, our society received a grant of \$14,100.00 from the BC government through a Community Gaming grant.

CITY OF NANAIMO GRANT QUESTIONNAIRE

6. Please provide details of fees for service in your organization, and how costs and fees are determined.

Our society has a sliding scale membership fee of \$15 to \$25 annually to participate in all programs. This fee is also waived upon request with no means testing. Workshops are a flat fee of \$10-\$25 depending on the subject matter and duration. All school field trips, group tours, individual tours and phone support services are free.

7. If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided.

No.

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.

We do not rent our garden space. However, as it is outdoors, we do allow some organizations or groups to use the space occasionally as an outdoor meeting space in the summer or as a venue for childrens' day camps activities.

9. Please describe current or planned approaches to self generated income.

Our plant sales bring in between \$5,000 and \$10,000 annually

CITY OF NANAIMO GRANT QUESTIONNAIRE

10. Is there any other information about your organization that you would like to provide to support your application?

The tax exemption we are seeking is for a leased area in Beban Park. This land is leased to us by the City of Nanaimo as it strongly fits the Beban Park Master Plan focusing on increasing diversity of park users and supporting local food production and urban agriculture.

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

We would be happy to use social media to recognize the City's ongoing support as well as our website, a sign at the Beban Learning Gardens and on any suitable publications.



2019 BC SOCIETY ANNUAL REPORT

BC Society • Societies Act

NAME OF SOCIETY: NANAIMO COMMUNITY GARDENS SOCIETY

Incorporation Number: S0036926

Business Number: 88716 6833 BC0001

Filed Date and Time: April 2, 2019 09:44 AM Pacific Time

Annual General Meeting (AGM) Date: March 31, 2019

REGISTERED OFFICE ADDRESS INFORMATION

Delivery Address:

271 PINE STREET
NANAIMO BC V9R 2B7

Mailing Address:

271 PINE STREET
NANAIMO BC V9R 2B7

DIRECTOR INFORMATION AS OF March 31, 2019

Last Name, First Name Middle Name:

BAKER, GILLIAN VM

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

FARRIS, WILLIAM C.

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

MCHUGH, DIANA L.

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

STROOMER, GLENDA DOREEN

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

THRIFT, RANDALL H

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

WELLS, PATRICIA J

Delivery Address:

NANAIMO BC

CERTIFICATION

I, Lee -Sanmiya, certify that I have relevant knowledge of the society, and that I am authorized to make this filing.



12:11 PM

Nanaimo Community Gardens Society

04-06-20

Balance Sheet

Accrual Basis

As of 31 December 2019

	31 Dec 19
ASSETS	
Current Assets	
Chequing/Savings	
CCCU Chequing	-336.90
CCCU Gaming	12.66
CCCU Greenhouse Reserve	3.13
CCCU Greenhouse Spending	1,169.90
CCCU Member Shares & Rewards	10.51
CCCU Online Payments	384.00
CCCU Operating Reserve	19,463.13
CCCU Truck Reserve	2.69
Total Chequing/Savings	20,709.12
Total Current Assets	20,709.12
Fixed Assets	
Building	
Greenhouse Building	150,091.26
Greenhouse Building - acc depr	-15,009.13
Total Building	135,082.13
Truck	10,841.60
Truck - Accum Depr	-1,626.24
Total Fixed Assets	144,297.49
TOTAL ASSETS	165,006.61
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
GST/PSB Payable	-373.48
Total Other Current Liabilities	-373.48
Total Current Liabilities	-373.48
Long Term Liabilities	
Deferred Capital Contribution	54,865.39
Total Long Term Liabilities	54,865.39
Total Liabilities	54,491.91
Equity	
Retained earnings	117,791.80
Net Income	-7,277.10
Total Equity	110,514.70
TOTAL LIABILITIES & EQUITY	165,006.61

12:15 PM

Nanaimo Community Gardens Society

Year End 2019

04-06-20

Accrual Basis

January through December 2019

	Jan - Dec 19	Jan - Dec 18
Ordinary Income/Expense		
Income		
Amortization Rev - Greenhouse	0.00	2,438.46
Donations	4,382.00	1,749.49
Fundraising		
Plant Sales	7,852.19	7,860.77
Total Fundraising	7,852.19	7,860.77
Grants		
Gaming Direct Access Grant	18,750.00	25,000.00
Mid-Island Coop	0.00	1,000.00
other grants	2,000.00	1,000.00
Total Grants	20,750.00	27,000.00
Interest Income	63.14	49.72
Membership Dues	1,963.00	2,069.41
Other Income	62.13	0.00
Workshop Fees	1,623.75	330.00
x_In-kind Services & Supplies	1,006.79	2,565.36
x_In-kind Volunteer Labour	49,556.75	48,408.45
Total Income	87,259.75	92,471.66
Expense		
Advertising & Promotion	152.06	124.50
Bank Service Fees	0.00	15.00
Beban Learning Gardens Phase 2	6,336.51	1,774.67
Depreciation Expense	0.00	7,629.89
Filing Fees	40.00	40.00
Liability Insurance	2,960.00	2,487.00
Office Supplies	360.06	670.06
Postage & Delivery	73.44	17.85
Printing & Copying	115.10	122.08
Reconciliation Discrepancies	-0.47	0.00
Rent	2,400.00	2,400.00
Salary & Labour		
Administration Contract	7,200.00	8,300.00
Bookkeeping Contract	4,432.80	4,652.25
Educational Honorariums	7,975.00	6,820.00
Payroll Expenses	503.85	422.08
Total Salary & Labour	20,111.65	20,194.33
Supplies, Equip, & Maint		
Beban Learning Gardens	6,595.37	3,289.85
Pine Street	113.71	86.12
Total Supplies, Equip, & Maint	6,709.08	3,375.97
Telephone	1,797.19	1,787.21
Vehicle Expenses		
Fuel	0.00	67.93
Insurance	1,968.45	1,914.45
Repairs & Maintenance	920.26	667.53
Total Vehicle Expenses	2,888.71	2,649.91
Website	29.98	106.18
x_In-Kind Goods and Services	1,006.79	2,565.36
x_In-kind Volunteerism	49,556.75	48,408.45
Total Expense	94,536.85	94,368.46
Net Ordinary Income	-7,277.10	-1,896.80

12:15 PM

04-06-20

Accrual Basis

Nanaimo Community Gardens Society

Year End 2019

January through December 2019

	<u>Jan - Dec 19</u>	<u>Jan - Dec 18</u>
Other Income/Expense		
Other Income		
Gain/Loss of Assets	<u>0.00</u>	<u>5,340.07</u>
Total Other Income	<u>0.00</u>	<u>5,340.07</u>
Net Other Income	<u>0.00</u>	<u>5,340.07</u>
Net Income	<u><u>-7,277.10</u></u>	<u><u>3,443.27</u></u>

Nanaimo Community Gardens Society

Balance Sheet

As of 31 March 2020

	31 Mar 20
ASSETS	
Current Assets	
Chequing/Savings	
CCCU Chequing	1,232.69
CCCU Gaming	13,066.16
CCCU Greenhouse Reserve	3.13
CCCU Greenhouse Spending	1,169.93
CCCU Member Shares & Rewards	10.51
CCCU Online Payments	31.63
CCCU Operating Reserve	12,477.88
CCCU Truck Reserve	2.69
Total Chequing/Savings	27,994.62
Total Current Assets	27,994.62
Fixed Assets	
Building	
Greenhouse Building	150,091.26
Greenhouse Building - acc depr	-15,009.13
Total Building	135,082.13
Truck	10,841.60
Truck - Accum Depr	-1,626.24
Total Fixed Assets	144,297.49
TOTAL ASSETS	172,292.11
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
GST/PSB Payable	-373.48
Total Other Current Liabilities	-373.48
Total Current Liabilities	-373.48
Long Term Liabilities	
Deferred Capital Contribution	54,865.39
Total Long Term Liabilities	54,865.39
Total Liabilities	54,491.91
Equity	
Retained earnings	110,514.70
Net Income	7,285.50
Total Equity	117,800.20
TOTAL LIABILITIES & EQUITY	172,292.11

Nanaimo Community Gardens Society
Income Statement, Year to Date Budget vs. Actual
January through March 2020

	Jan - Mar 20	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Donations	1,085.00	2,500.00	-1,415.00
Fundraising			
Plant Sales	387.50	7,500.00	-7,112.50
Fundraising - Other	31.63		
Total Fundraising	419.13	7,500.00	-7,080.87
Grants			
City of Nanaimo - Com Services	0.00	3,000.00	-3,000.00
Gaming Direct Access Grant	14,100.00	25,000.00	-10,900.00
Mid-Island Coop	0.00	1,000.00	-1,000.00
other grants	0.00	12,300.00	-12,300.00
Total Grants	14,100.00	41,300.00	-27,200.00
Interest Income	14.90	50.00	-35.10
Membership Dues	360.00	3,000.00	-2,640.00
Workshop Fees	0.00	750.00	-750.00
x_In-kind Services & Supplies	0.00	5,000.00	-5,000.00
x_In-kind Volunteer Labour	6,526.00	40,000.00	-33,474.00
Total Income	22,505.03	100,100.00	-77,594.97
Expense			
Advertising & Promotion	0.00	500.00	-500.00
Beban Learning Gardens Phase 2	0.00	3,000.00	-3,000.00
Equipment Replacement	0.00	500.00	-500.00
Filing Fees	0.00	40.00	-40.00
Liability Insurance	3,560.00	3,200.00	360.00
Misc Expenses	0.00	500.00	-500.00
Office Supplies	165.65	500.00	-334.35
Postage & Delivery	46.32	250.00	-203.68
Printing & Copying	0.00	250.00	-250.00
Reconciliation Discrepancies	0.47		
Rent	100.00	2,400.00	-2,300.00
Salary & Labour			
Administration Contract	1,800.00	9,000.00	-7,200.00
Bookkeeping Contract	915.00	7,000.00	-6,085.00
Educational Honorariums	500.00	9,000.00	-8,500.00
Payroll Expenses	402.22	500.00	-97.78
Total Salary & Labour	3,617.22	25,500.00	-21,882.78
Supplies, Equip, & Maint			
Beban Learning Gardens	770.06	5,000.00	-4,229.94
Pine Street	0.00	5,000.00	-5,000.00
Total Supplies, Equip, & Maint	770.06	10,000.00	-9,229.94
Telephone	278.27	2,000.00	-1,721.73
Vehicle Expenses			
Repairs & Maintenance	155.54		
Vehicle Expenses - Other	0.00	5,500.00	-5,500.00
Total Vehicle Expenses	155.54	5,500.00	-5,344.46
Volunteer Recognition	0.00	260.00	-260.00
Website	0.00	200.00	-200.00
Workshop supplies	0.00	500.00	-500.00
x_In-Kind Goods and Services	0.00	5,000.00	-5,000.00
x_In-kind Volunteerism	6,526.00	40,000.00	-33,474.00
Total Expense	15,219.53	100,100.00	-84,880.47
Net Ordinary Income	7,285.50	0.00	7,285.50
Net Income	7,285.50	0.00	7,285.50


ATTACHMENT C



CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use

2021 PTE-04

ORGANIZATION: Island Crisis Care Society		DATE: June 25, 2020	
ADDRESS: 3414³ Littleford Rd		PRESIDENT: Sue Lee, Board Chair	
Nanaimo, BC V9T 2H3		SENIOR STAFF MEMBER: Violet Hayes	
		POSITION: Executive Director	
		CONTACT:	
TELEPHONE:		TELEPHONE: 778-441-4227 ext 105	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Nanaimo and Oceanside			
NO. OF FULL TIME STAFF: 37		NO. OF PART TIME STAFF: 90	
NO. OF COMMUNITY VOLUNTEERS: 30		NO. OF VOLUNTEER HOURS PER YEAR: 3120	
CLIENTS SERVED, LAST YEAR: 694		CLIENTS SERVED, THIS YEAR (PROJECTED): 725	
B.C. SOCIETY ACT REG. NO.: S-24746		REVENUE CANADA CHARITABLE REG. NO.: 13707 7111 RP0001	
CURRENT BUDGET: 2020-2021		LEGAL DESCRIPTION OF PROPERTY: PID 001-680, Lot 1, District Lot 19, Wellington District, Plan 31377	
INCOME \$6,516,000		TAX FOLIO NUMBER: 07838.100	
EXPENSES: \$6,531,000			
NEXT YEAR PROJECTED: 2021-2022		CURRENT YEAR TAXES (IF KNOWN): \$3492.22 ✓	
INCOME: \$6,800,000			
EXPENSES: \$6,700,000			
SIGNATURE: 		TITLE/POSITION: Executive Director	DATE: June 29/20

NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

To provide shelter and care to those in need.

2. Please list the programs and services provided by your organization.

Samaritan House Shelter, Martha's Place Supportive Housing, Mary's Place Transitional Housing, Crescent House Sobering Centre, Newcastle Supportive Housing, Safe Harbour/ The Bridge Crisis Stabilization, Hirst House. Orca Place Supportive Housing, Oceanside Outreach

3. Are you planning to change or add to current programs and services in the future?

The program at this location, 3413 Littleford Rd, is a youth support program, operated by Island Health. ICCS has recently been donated this property by the owner so that this important program can continue to operate in support of youth in the community.

4. Please describe the role of volunteers in your organization.

Volunteers support the work in all of our programs. Particularly social connections, donation management, skills development, and other psycho-social supports.

5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

Permissive Tax Exemption for 355 Nicol St, #3 & #4 1200 Princess Royal Ave, 6682 Dover Rd, 870 Victoria Rd, 880 Victoria Rd.

Various grants from United Way, local service organizations and foundations.

CITY OF NANAIMO GRANT QUESTIONNAIRE

6. Please provide details of fees for service in your organization, and how costs and fees are determined.

In our supportive housing programs, fee for service consists of client rents. For the
Littleford property in particular, ICCS receives rent from Island Health for use of this
space.

7. If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided.

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.

Littleford property is fully leased to Island Health MHSU for program use.
Annual rent is \$27,780.00

9. Please describe current or planned approaches to self generated income.

CITY OF NANAIMO GRANT QUESTIONNAIRE

10. Is there any other information about your organization that you would like to provide to support your application?

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

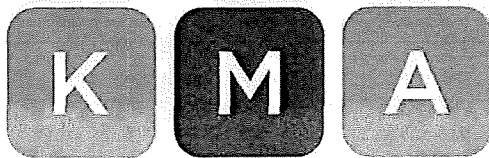
ICCS would recognize the support of the City in our Financial Statements, Annual Report, as well as in our supporters section of our website.

G:\ADMINISTRATION\Committees\Grants Advisory Committee\Grants Application Forms\Applications, Instructions, Info\PERMISSIVE TAX EXEMPTION APPLICATION.docx

ISLAND CRISIS CARE SOCIETY
Financial Statements
Year Ended March 31, 2019

ISLAND CRISIS CARE SOCIETY
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Year Ended March 31, 2019

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INDEPENDENT AUDITOR'S REPORT

To the Members of Island Crisis Care Society

Report on the Financial Statements

Qualified Opinion

We have audited the financial statements of Island Crisis Care Society (the Society), which comprise the statement of financial position as at March 31, 2019, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2019, and the results of its operations and cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-profit Organizations (ASNPO)

Basis for Qualified Opinion

In common with many charitable organizations, the Society derives revenues from donations and fundraising the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Society and we were not able to determine whether any adjustments might be necessary to contributions, excess of revenues over expenses, current assets and net assets. Our audit opinion on the financial statements for the year ended March 31, 2019 was modified accordingly because of the possible effects of this limitation of scope.

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 our report. We are independent of the Society in accordance with 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 qualified audit opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, 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 Society'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 Society or to cease operations, or has no realistic alternative but to do so.

(continues)

Independent Auditor's Report to the Members of Island Crisis Care Society (continued)

Those charged with governance are responsible for overseeing the Society'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.

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 Society'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 Society'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 Society 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.

Report on Other Legal and Regulatory Requirements

As required by the British Columbia Societies Act, we report that, in our opinion, the Society's accounting policies in preparing the financial statements in accordance Canadian Accounting Standards for Not-for-profit Organizations (ASNPO) have been applied on a basis consistent with that of the preceding year.

Lantzville, British Columbia

September 17, 2019



KMA CHARTERED PROFESSIONAL ACCOUNTANTS

ISLAND CRISIS CARE SOCIETY
Statement of Financial Position
March 31, 2019

	2019	2018
ASSETS		
CURRENT		
Cash (Note 3)	\$ 431,612	\$ 648,245
Term deposits	481,064	-
Accounts receivable	161,512	9,493
Goods and services tax recoverable	21,869	10,455
Prepaid expenses	450	-
	<u>1,096,507</u>	<u>668,193</u>
TANGIBLE CAPITAL ASSETS (Note 4)	1,658,249	1,681,018
RESTRICTED CASH (Note 3)	<u>147,667</u>	<u>78,026</u>
	<u>\$ 2,902,423</u>	<u>\$ 2,427,237</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable (Note 5)	\$ 403,331	\$ 178,463
Deposits received	4,074	3,737
Current portion of long term debt (Note 6)	583,542	617,743
Deferred revenue (Note 7)	349,296	140,129
Accumulated BC Housing Funding Surplus (Note 8)	141,532	141,532
	<u>1,481,775</u>	<u>1,081,604</u>
DEFERRED REVENUE (Note 7)	<u>90,176</u>	<u>93,133</u>
	<u>1,571,951</u>	<u>1,174,737</u>
NET ASSETS		
General fund	201,020	207,079
Invested in capital assets	981,785	967,395
Expansion capital fund	147,667	78,026
	<u>1,330,472</u>	<u>1,252,500</u>
	<u>\$ 2,902,423</u>	<u>\$ 2,427,237</u>

ON BEHALF OF THE BOARD

Director

Director

See notes to financial statements

ISLAND CRISIS CARE SOCIETY
Statement of Revenues and Expenditures
Year Ended March 31, 2019

	2019	2018
REVENUES		
BC Housing (Note 11)	\$ 2,000,996	\$ 864,921
Vancouver Island Health Authority (Note 11)	1,112,302	1,081,243
Client room and board	418,952	296,021
Donations	228,955	144,128
Other income	135,239	232,681
Fundraising	42,691	74,333
Property tax grants (Note 9)	21,003	20,187
	3,960,138	2,713,514
EXPENDITURES		
Advertising and promotion	12,900	1,462
Amortization	61,198	53,293
Bad debts	17,081	18,485
Business taxes, licences and memberships	1,355	693
Client assistance	13,655	9,803
Food and supplies	630,121	116,492
Fundraising	34,774	45,421
Insurance	19,864	12,360
Interest and bank charges	23,676	9,875
Interest on long term debt	22,500	24,159
Office	173,013	44,111
Professional fees	33,513	9,123
Rent and property taxes	28,092	30,776
Rental subsidies	70,726	53,735
Repairs and maintenance	59,234	78,939
Salaries and wages	2,543,347	1,925,968
Telephone	13,032	7,306
Training	10,706	2,601
Travel	1,351	1,515
Utilities	97,769	51,948
Vehicle	14,259	8,106
	3,882,166	2,506,171
EXCESS OF REVENUES OVER EXPENDITURES	\$ 77,972	\$ 207,343

See notes to financial statements

ISLAND CRISIS CARE SOCIETY
Statement of Changes in Net Assets
Year Ended March 31, 2019

	General Fund	Invested in Capital assets	Expansion Capital Fund	2019	2018
NET ASSETS -					
BEGINNING OF					
YEAR	\$ 207,079	\$ 967,395	\$ 78,026	\$ 1,252,500	\$ 1,045,157
EXCESS OF REVENUES					
OVER					
EXPENDITURES	69,529	(61,198)	69,641	77,972	207,343
Transfers to fund asset					
acquisition	(38,430)	38,430	-	-	-
Repayment of long term					
debt	(34,201)	34,201	-	-	-
Transfers to fund deferred					
contributions	(2,957)	2,957	-	-	-
	-	-	-	-	-
NET ASSETS - END OF					
YEAR	\$ 201,020	\$ 981,785	\$ 147,667	\$ 1,330,472	\$ 1,252,500

See notes to financial statements

ISLAND CRISIS CARE SOCIETY**Statement of Cash Flows****Year Ended March 31, 2019**

	2019	2018
OPERATING ACTIVITIES		
excess of revenues over expenditures	\$ 77,972	\$ 207,343
Item not affecting cash:		
Amortization of tangible capital assets	61,198	53,293
	<u>139,170</u>	<u>260,636</u>
Changes in non-cash working capital:		
Accounts receivable	(152,019)	16,938
Accounts payable	224,864	21,027
Deferred revenue	209,167	(8,952)
Deferred revenue - long term	(2,957)	(2,957)
Prepaid expenses	(450)	10,979
Goods and services tax payable	(11,414)	(6,564)
Wages payable	-	(412)
Employee deductions payable	-	(184)
Deposits received	337	112
	<u>267,528</u>	<u>29,987</u>
Cash flow from operating activities	<u>406,698</u>	<u>290,623</u>
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(38,430)	(40,210)
Purchase of Term deposits	(481,064)	-
Cash flow used by investing activities	<u>(519,494)</u>	<u>(40,210)</u>
FINANCING ACTIVITY		
Repayment of long term debt	(34,201)	(32,158)
INCREASE (DECREASE) IN CASH FLOW	<u>(146,997)</u>	<u>218,255</u>
Cash - beginning of year	<u>726,271</u>	<u>508,016</u>
CASH - END OF YEAR (Note 3)	<u>\$ 579,274</u>	<u>\$ 726,271</u>

See notes to financial statements

ISLAND CRISIS CARE SOCIETY

Notes to Financial Statements

Year Ended March 31, 2019

1. PURPOSE OF THE SOCIETY

Island Crisis Care Society (the "Society") is a registered charity under the Income Tax Act and was formed under the Society Act of British Columbia. As a registered charity the Society is exempt from the payment of income tax under Section 149(1) of the Income Tax Act.

The Society's principal objective is to provide emergency shelter, food and referrals to the community for those in crisis.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian Accounting Standards for Not-for-profit Organizations (ASNFPPO).

Fund accounting

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

The Invested in Capital Assets Fund reports the assets, liabilities, revenues, and expenses related to Island Crisis Care Society's capital assets.

Cash and cash equivalents

Cash includes cash and cash equivalents and are made up of unrestricted and restricted cash as well as GIC's. All GIC's are unrestricted and have 3 year terms but are redeemable at any time prior to maturity. Cash equivalents are valued at cost plus accrued interest.

Revenue recognition

Island Crisis Care Society follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are recognized as direct increases in net assets.

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

Property Tax Grants are received as exemptions from local governments. The exemptions are recognized as revenue in the year to which it is related.

Revenues from donations are recognized when received. Donations for capital purposes are recognized in the capital fund in the year received. Donations from in-kind donations represents donated supplies and capital equipment. These assets are recorded at managements best estimate of fair value.

Fundraising revenue and expenses are recognized in the period which the revenue is received.

Rental revenue is recognized as revenue in the period to which the rent relates.

(continues)

ISLAND CRISIS CARE SOCIETY

Notes to Financial Statements

Year Ended March 31, 2019

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

Tangible capital assets

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

Buildings	20 - 40 years	straight-line method
Equipment	3 - 5 years	straight-line method
Furniture and fixtures	3 - 5 years	straight-line method
Computer equipment	3 years	straight-line method

The Society regularly reviews its tangible capital assets to eliminate obsolete items. Government grants are treated as a reduction of tangible capital assets cost.

The Society does not capitalize most equipment and furniture used in the houses. VIHA funds the purchase of the equipment and furnitures through its grants and has the ability to remove the furniture if it stops providing funding for the house. Because of this, only capital assets for which the Society has a clear ownership claim are capitalized.

Impairment of Long Lived Assets

The Society tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected future net cash flows the long-lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent the carrying value exceeds its fair value.

Accounts receivable

Accounts receivable are presented as net of any allowances for doubtful accounts.

Contributed services

Volunteers assist the Society in carrying out its activities. In situations where it is impractical to estimate the fair market value of these activities such as contributed services related to fundraising activities, no revenue is recognized in the financial statements. Only those non-cash donations that can be reliably measured and that the Society would use in the regular delivery of its programs are recognized.

(continues)

ISLAND CRISIS CARE SOCIETY

Notes to Financial Statements

Year Ended March 31, 2019

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

Financial instruments policy

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

When the Society issues financial instruments that include both a debt and equity component, the entire proceeds are allocated to the debt component, and the equity component is assigned a measurement amount of \$nil.

When financial instruments that include both a debt and an equity component are issued, the proceeds are allocated firstly to the component for which the fair value is more readily determinable, and the residual is allocated to the other component.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Significant items subject to such estimates and assumptions include the carrying amount of tangible capital assets, accrued liabilities, including the value of banked sick time, and allocation of expenses. Actual results could differ from those estimates.

The maximum value of banked sick time is \$27,937 (\$22,665 - 2018). Management reviews past usage, the value accumulated at year end represents the most likely value of sick time to be used.

- providing for amortization of property, plant and equipment and goodwill;
- the likelihood of repayment and timing of repayment of the BC Housing surplus referred to in Note 8. The maximum repayment is \$141,532;
- the allowance for doubtful accounts;
- the recoverability of tangible capital assets;
- the recoverability of investments;

3. CASH

	2019	2018
Coastal Community Credit Union Chequing	\$ 420,207	\$ 161,295
Coastal Community Credit Union Savings	10,070	484,101
Petty Cash	1,330	2,849
Restricted cash	147,667	78,026
	<u>\$ 579,274</u>	<u>\$ 726,271</u>

Restricted cash represents funds received that are to be used solely for the Samaritan House expansion project.

ISLAND CRISIS CARE SOCIETY**Notes to Financial Statements****Year Ended March 31, 2019****4. TANGIBLE CAPITAL ASSETS**

	Cost	Accumulated amortization	2019 Net book value	2018 Net book value
Land	\$ 738,014	\$ -	\$ 738,014	\$ 738,014
Buildings	1,196,426	333,817	862,609	875,251
Equipment	113,760	110,064	3,696	7,392
Computer equipment	71,704	53,415	18,289	9,795
Furniture and fixtures	129,383	93,742	35,641	50,566
	<u>\$ 2,249,287</u>	<u>\$ 591,038</u>	<u>\$ 1,658,249</u>	<u>\$ 1,681,018</u>

5. ACCOUNTS PAYABLE

	2019	2018
	\$ -	\$ -
Accounts payable	147,784	2,132
Wages payable	130,916	73,833
Vacation pay payable - Union	72,414	52,476
Vacation pay payable - Management	24,478	27,358
Sick pay payable	27,937	22,665
RRSP contributions payable	520	-
Garnishee payable	164	-
Union dues payable	20	-
Worksafe BC premiums payable	(901)	-
	<u>\$ 403,332</u>	<u>\$ 178,464</u>

ISLAND CRISIS CARE SOCIETY

Notes to Financial Statements

Year Ended March 31, 2019

6. LONG TERM DEBT

CCCU - Land (100021237175) - Renewed loan bearing interest at 3.95% compounded monthly, repayable in monthly blended payments of \$1,317. The loan matures on June 1, 2019 and is secured by the related property which has a carrying value of \$99,877.

CCCU - 880 Victoria (100017773613) - Renewed loan bearing interest at 3.95% compounded monthly, repayable in monthly blended payments of \$727. The loan matures on June 1, 2019 and is secured by the related property which has a carrying value of \$369,709.

CCCU - 6682 Dover (100021896830) - Renewed loan bearing interest at 3% compounded monthly, repayable in bi-weekly blended payments of \$702. The loan matures on August 1, 2020 and is secured by the related property which has a carrying value of \$380,858.

CCCU - The Bridge (100022559676) loan bearing interest at 4.74% per annum, repayable in monthly blended payments of \$685. The loan matures on July 1, 2020 and is secured by the related property which has a carrying value of \$387,934.

CCCU - Admin Building (100022559668) loan bearing interest at 4.74% per annum, repayable in monthly blended payments of \$477. The loan matures on July 1, 2020 and is secured by the related property which has a carrying value of \$254,667.

	2019	2018
	\$ 67,105	\$ 80,372
	89,318	94,382
	240,927	252,217
	109,660	112,196
	76,533	78,576
	583,543	617,743
	(583,543)	(617,743)
	\$ -	\$ -

Amounts payable within one year

7. DEFERRED REVENUE

In the fiscal year ended March 31, 2011, the Society received funding from Service Canada in the amount of \$118,264 to assist in the renovation of The Bridge.

The expenditures were capitalized and following deferral accounting, the related government grant has been deferred and will be amortized on the same basis as the related assets, straight line over 40 years, following the half year rule in the year of addition.

	2019	2018
Service Canada, current portion	\$ 2,957	\$ 2,957
VIHA and BC Housing, current portion	297,603	137,172
Community Action Initiative, current portion	20,000	
Deferred rental income	28,735	
Total current portion of deferred revenue	349,295	140,129
Service Canada, long term portion	90,176	93,133
Total deferred revenue	\$ 439,471	\$ 233,262

ISLAND CRISIS CARE SOCIETY
Notes to Financial Statements
Year Ended March 31, 2019

8. ACCUMULATED BC HOUSING FUNDING SURPLUS

The Society has experienced a surplus in funding from BC Housing for the Samaritan House from the 2008 to 2015 fiscal years. These surpluses have been offset in recent years by deficits experienced in the operating of Mary's Place, Martha's Place and the Housing Outreach Program. The result of this was the recording of a liability on March 31, 2016 representing the remaining accumulated surplus as reported by BC Housing. BC Housing has completed its review of the accumulated surplus for the year ended March 31, 2017 and there were no changes in the balance outstanding as a result of the review.

As stated in the BC Housing grant agreement "BC Housing has the right at any time to adjust an Operating Budget if Operating Surpluses exist". The Society intends to continue to operate the Samaritan House; therefore this could potentially represent a loss of future funding as it relates to this program.

As of the date of the Financial Statements, there has been no indication by BC Housing on how these surpluses will be resolved; therefore the liability has been reported as current at March 31, 2019.

9. PROPERTY TAX GRANTS

A property tax exemption was received from local governments. This is recorded as other income and included in rent and property tax expense in the year the exemption was received, based on managements best estimate of the fair market value of the exemption. The following property tax exemptions were recorded:

	2019	2018
<u>Property tax exemption</u>		
Bridge	\$ 3,464	\$ 3,376
Mary's Place	4,374	4,271
Safe Harbour House	3,137	2,887
Samaritan House	3,522	3,091
Head Office	6,505	6,562
	<u>\$ 21,002</u>	<u>\$ 20,187</u>

10. FINANCIAL INSTRUMENTS

The Society is exposed to various risk through its financial instruments. The following analysis presents the Society's exposure to significant risk as at March 31, 2019.

(a) Credit risk

The Society's main credit risks relate to its accounts receivable for room and board, and grants receivable. To manage the risk from room and board, the Society regularly monitors these amounts.

(continues)

ISLAND CRISIS CARE SOCIETY

Notes to Financial Statements

Year Ended March 31, 2019

10. FINANCIAL INSTRUMENTS *(continued)*

(b) Interest rate risk

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

(c) Liquidity risk

Liquidity risk is the risk that the Society will encounter difficulty in meeting its obligations associated with financial liabilities. The Society is exposed to this risk primarily from its operating requirements. The Society manages this risk by having cash reserves available to it

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

11. ECONOMIC DEPENDENCE

The Society received funding from government organizations during the fiscal year as follows: 28% from Vancouver Island Health Authority (41% - 2018), 51% from BC Housing (33% - 2018), and 3% from the Ministry of Social Development & Social Innovation (5% - 2018).

12. ALLOCATION OF EXPENSES

Administration costs are allocated to each houses based on amounts set out in the contracts with the funders.

13. MORE ROOM FOR HOPE EXPANSION PROJECT

The More Room for Hope expansion project has been put on hold during the year at the request of BC Housing. Management is currently awaiting further information from BC Housing in order to proceed with the project, however it is uncertain if or when BC Housing will resume the project. The donations and fundraising revenue received for this project have been externally restricted by the donors. Should the amounts received so far for the project not be used toward eligible project expenses, there is the potential that the full amount of donations and fundraising revenue received for the project will need to be repaid to the donors.

14. LAWSUIT REGARDING NEWCASTLE PLACE

A civil suit claiming unspecified damages was filed against Island Crisis Care Society on November 2, 2018. It alleges Island Crisis Care Society plans to use lands on which BC Housing's Newcastle Place project is located, in a manner contravention to zoning regulations. BC Housing, the owner of the property named in the claim, has communicated to Island Crisis Care Society that they would cover any potential payout from litigation should there be an unsatisfactory outcome.

ISLAND CRISIS CARE SOCIETY
Notes to Financial Statements
Year Ended March 31, 2019

15. SUBSEQUENT EVENTS

The following events occurred subsequent to the fiscal year end:

Fire damage to Newcastle Place

The Society's Newcastle Place location was damaged by fire subsequent to March 31, 2019. 22 units were damaged leading to lost tenant revenue of approximately \$8,250 per month. In addition, BC Housing funding has not been adjusted for the reduced capacity of the facility and therefore a portion of funding may need to be repaid in the future. The management has been led to believe that the rebuilding of the units will take approximately 8 months to complete.

16. REMUNERATION OF EMPLOYEES AND CONTRACTORS

For the year ended March 31, 2019, the Society paid total remuneration of \$79,439 (2018 - nil) to one employee earning total annual remuneration of \$75,000 or greater.

17. COMPARATIVE FIGURES

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

ISLAND CRISIS CARE SOCIETY**Operating****(Schedule 1)****Year Ended March 31, 2019**

	2019	2018
REVENUES		
Administration	\$ 260,605	\$ 224,391
Fundraising	-	41,778
Donations	62,400	12,465
Other income	75,863	18,117
Client room and board	3,050	500
Property tax grants	6,505	6,562
BC Housing	9,391	-
Vancouver Island Health Authority	3,121	-
	<u>420,935</u>	<u>303,813</u>
EXPENSES		
Advertising and promotion	411	1,462
Amortization	10,464	6,158
Business taxes, licences and memberships	1,030	693
Food and supplies	20,835	538
Fundraising	1,057	14,199
Insurance	432	61
Interest and bank charges	6,561	2,599
Interest on long term debt	3,279	3,776
Office	39,797	16,537
Professional fees	33,513	9,123
Rent and property taxes	13,595	13,651
Repairs and maintenance	4,216	570
Salaries and wages	239,288	208,089
Telephone	5,438	3,229
Training	2,839	974
Travel	983	1,079
Utilities	4,886	5,635
Vehicle	3,663	2,135
	<u>392,287</u>	<u>290,508</u>
EXCESS, (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>28,648</u>	<u>13,305</u>
TRANSFERS		
Net change in equity in capital assets	<u>(30,009)</u>	<u>(36,000)</u>
SURPLUS, (DEFICIENCY), BEGINNING OF YEAR	<u>23,000</u>	<u>45,695</u>
INCOME FROM OPERATIONS	<u>\$ 21,639</u>	<u>\$ 23,000</u>

See notes to financial statements

ISLAND CRISIS CARE SOCIETY**Crescent House****(Schedule 2)****Year Ended March 31, 2019**

	2019	2018
REVENUES		
Vancouver Island Health Authority	\$ 443,332	\$ 435,494
Client room and board	10,440	8,856
BC Housing	3,360	3,360
Donations	1,010	195
Other income	-	1,432
	<u>458,142</u>	<u>449,337</u>
EXPENSES		
Administration	46,860	43,644
Amortization	1,374	1,374
Bad debts	1,360	3,800
Business taxes, licences and memberships	75	-
Client assistance	2,096	3,737
Food and supplies	16,612	16,650
Fundraising	167	-
Insurance	1,044	487
Interest and bank charges	2,365	1,364
Office	6,403	1,915
Repairs and maintenance	5,823	7,392
Salaries and wages	364,667	350,209
Telephone	805	-
Training	2,207	252
Travel	49	196
Utilities	1,037	2,967
	<u>452,944</u>	<u>433,987</u>
EXCESS, (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>5,198</u>	<u>15,350</u>
TRANSFERS		
Net changes in equity in capital assets	<u>1,374</u>	<u>1,374</u>
SURPLUS, (DEFICIENCY), BEGINNING OF YEAR	<u>100,926</u>	<u>84,202</u>
SURPLUS, (DEFICIENCY), END OF YEAR	<u>\$ 107,498</u>	<u>\$ 100,926</u>

See notes to financial statements

ISLAND CRISIS CARE SOCIETY**Hirst House****(Schedule 3)****Year Ended March 31, 2019**

	2019	2018
REVENUES		
Vancouver Island Health Authority	\$ 302,813	\$ 287,188
Client room and board	78,421	64,267
BC Housing	3,360	3,360
Donations	695	465
Other income	-	368
	<u>385,289</u>	<u>355,648</u>
EXPENSES		
Administration	32,760	35,815
Amortization	611	611
Bad debts	240	980
Business taxes, licences and memberships	75	-
Client assistance	182	51
Food and supplies	22,728	13,628
Insurance	1,130	517
Interest and bank charges	2,210	1,169
Office	4,990	1,385
Rental subsidies	-	431
Repairs and maintenance	8,075	1,300
Salaries and wages	290,553	289,954
Telephone	1,057	423
Training	725	548
Travel	51	131
Utilities	2,669	3,446
Vehicle	526	103
	<u>368,582</u>	<u>350,492</u>
EXCESS, (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>16,707</u>	<u>5,156</u>
TRANSFERS		
Net change in equity in capital assets	<u>611</u>	<u>611</u>
SURPLUS, (DEFICIENCY), BEGINNING OF YEAR	<u>32,141</u>	<u>26,374</u>
SURPLUS, (DEFICIENCY), END OF YEAR	<u>\$ 49,459</u>	<u>\$ 32,141</u>

See notes to financial statements

ISLAND CRISIS CARE SOCIETY**Safe Harbour****(Schedule 4)****Year Ended March 31, 2019**

	2019	2018
REVENUES		
Vancouver Island Health Authority	\$ 311,970	\$ 304,288
Client room and board	46,880	63,434
Property tax grants	3,137	2,887
Donations	776	562
Other income	-	1,525
	<u>362,763</u>	<u>372,696</u>
EXPENSES		
Administration	37,176	35,277
Amortization	8,034	8,034
Bad debts	8,863	10,020
Business taxes, licences and memberships	63	-
Client assistance	3,117	24
Food and supplies	12,779	17,347
Fundraising	112	13
Insurance	3,514	2,491
Interest and bank charges	2,504	1,162
Interest on long term debt	3,638	3,835
Office	5,442	556
Rent and property taxes	3,137	2,887
Repairs and maintenance	12,378	13,180
Salaries and wages	272,268	269,202
Telephone	1,117	1,066
Training	187	288
Utilities	9,087	6,604
Vehicle	869	477
	<u>384,285</u>	<u>372,463</u>
EXCESS, (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>(21,522)</u>	<u>233</u>
TRANSFERS		
Net change in equity in capital assets	<u>3,162</u>	<u>3,162</u>
SURPLUS, (DEFICIENCY), BEGINNING OF YEAR	<u>13,200</u>	<u>9,805</u>
SURPLUS, (DEFICIENCY), END OF YEAR	<u>\$ (5,160)</u>	<u>\$ 13,200</u>

See notes to financial statements

ISLAND CRISIS CARE SOCIETY**Samaritan House****(Schedule 5)****Year Ended March 31, 2019**

	2019	2018
REVENUES		
BC Housing	\$ 640,951	\$ 628,432
Property tax grants	3,522	3,091
Donations	3,905	-
Other income	-	26,318
	<u>648,378</u>	<u>657,841</u>
EXPENSES		
Administration	55,500	55,500
Amortization	32,066	28,467
Client assistance	789	938
Food and supplies	47,400	38,029
Fundraising	135	4,203
Insurance	6,079	3,876
Interest and bank charges	5,310	2,911
Interest on long term debt	2,930	3,431
Office	10,808	4,969
Rent and property taxes	3,522	3,091
Repairs and maintenance	7,175	43,583
Salaries and wages	455,540	456,770
Telephone	1,077	(345)
Training	2,508	540
Travel	18	38
Utilities	17,694	16,538
Vehicle	803	555
	<u>649,354</u>	<u>663,094</u>
EXCESS, (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>(976)</u>	<u>(5,253)</u>
TRANSFERS		
Net change in equity in capital assets	<u>18,799</u>	<u>16,483</u>
SURPLUS, (DEFICIENCY), BEGINNING OF YEAR	<u>(139,135)</u>	<u>(150,365)</u>
SURPLUS, (DEFICIENCY), END OF YEAR	<u>\$ (121,312)</u>	<u>\$ (139,135)</u>

See notes to financial statements

ISLAND CRISIS CARE SOCIETY**The Bridge****(Schedule 6)****Year Ended March 31, 2019**

	2019	2018
REVENUES		
Vancouver Island Health Authority	\$ 51,066	\$ 50,843
Client room and board	49,834	61,706
Property tax grants	3,464	3,376
Other income	20	2,957
	<u>104,384</u>	<u>118,882</u>
EXPENSES		
Administration	11,112	16,461
Amortization	8,648	8,648
Bad debts	2,218	3,685
Business taxes, licences and memberships	75	-
Food and supplies	10,327	9,134
Fundraising	690	-
Insurance	2,992	2,663
Interest on long term debt	5,275	5,412
Office	1,285	-
Rent and property taxes	3,464	3,376
Repairs and maintenance	971	325
Salaries and wages	61,611	49,181
Telephone	306	-
Utilities	5,454	4,705
	<u>114,428</u>	<u>103,590</u>
EXCESS, (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>(10,044)</u>	<u>15,292</u>
TRANSFERS		
Net change in equity in capital assets	<u>3,154</u>	<u>2,475</u>
SURPLUS, (DEFICIENCY), BEGINNING OF YEAR	<u>62,026</u>	<u>44,259</u>
SURPLUS, (DEFICIENCY), END OF YEAR	<u>\$ 55,136</u>	<u>\$ 62,026</u>

See notes to financial statements

ISLAND CRISIS CARE SOCIETY**Oceanside****(Schedule 7)****Year Ended March 31, 2019**

	2019	2018
REVENUES		
Client room and board	\$ 53,214	\$ 41,960
CAI funds	43,750	-
Donations	687	9,032
Fundraising	33,986	32,555
Vancouver Island Health Authority	-	3,431
	<u>131,637</u>	<u>86,978</u>
EXPENSES		
Administration	5,000	5,000
Advertising and promotion	2,000	-
Bad debts	2,050	-
Client assistance	1,275	-
Food and supplies	407	232
Fundraising	3,007	8,055
Insurance	-	67
Interest and bank charges	193	38
Office	22,269	113
Rental subsidies	55,446	40,999
Repairs and maintenance	72	460
Salaries and wages	28,133	11,353
Telephone	542	668
Training	1,048	-
Travel	33	64
Utilities	513	6
Vehicle	2,121	2,111
	<u>124,109</u>	<u>69,166</u>
EXCESS, (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>7,528</u>	<u>17,812</u>
SURPLUS, (DEFICIENCY), BEGINNING OF YEAR	<u>18,565</u>	<u>753</u>
SURPLUS, (DEFICIENCY), END OF YEAR	<u>\$ 26,093</u>	<u>\$ 18,565</u>

See notes to financial statements

ISLAND CRISIS CARE SOCIETY
Samaritan House Expansion
Year Ended March 31, 2019

(Schedule 8)

	2019	2018
REVENUES		
Donations	\$ 122,968	\$ 14,202
Fundraising	42,004	-
	<u>164,972</u>	<u>14,202</u>
EXPENSES		
Advertising and promotion	1,552	-
Fundraising	27,508	18,951
Interest and bank charges	574	127
Office	65,697	17,129
	<u>95,331</u>	<u>36,207</u>
EXCESS, (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>69,641</u>	<u>(22,005)</u>
SURPLUS, (DEFICIENCY), BEGINNING OF YEAR	<u>10,376</u>	<u>32,381</u>
SURPLUS, (DEFICIENCY), END OF YEAR	<u>\$ 80,017</u>	<u>\$ 10,376</u>

See notes to financial statements

ISLAND CRISIS CARE SOCIETY**Martha's Place****(Schedule 9)****Year Ended March 31, 2019**

	2019	2018
REVENUES		
BC Housing	\$ 179,836	\$ 171,571
Client room and board	30,925	30,255
Donations	-	2,000
	<u>210,761</u>	<u>203,826</u>
EXPENSES		
Administration	15,000	12,375
Bad debts	850	-
Office	50	17
Repairs and maintenance	1,228	10,671
Salaries and wages	202,397	153,286
Food and supplies	14,499	10,792
Utilities	8,613	1,832
Client assistance	320	-
Telephone	-	1,304
	<u>242,957</u>	<u>190,277</u>
EXCESS, (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>(32,196)</u>	<u>13,549</u>
TRANSFERS		
Net change in equity in capital assets	<u>(11,290)</u>	<u>(10,138)</u>
SURPLUS, (DEFICIENCY), BEGINNING OF YEAR	<u>(4,273)</u>	<u>(7,684)</u>
SURPLUS, (DEFICIENCY), END OF YEAR	<u>\$ (39,213)</u>	<u>\$ 11,095</u>

See notes to financial statements

ISLAND CRISIS CARE SOCIETY
Homelessness Outreach Program
Year Ended March 31, 2019

(Schedule 10)

	2019	2018
REVENUES		
BC Housing	\$ 32,363	\$ 26,913
Donations	850	2,000
	<u>33,213</u>	<u>28,913</u>
EXPENSES		
Administration	4,500	1,875
Office	-	77
Salaries and wages	37,780	16,162
Utilities	241	-
Telephone	852	760
Training	45	-
Rental subsidies	15,280	12,305
Vehicle	4,943	2,725
	<u>63,641</u>	<u>33,904</u>
EXCESS, (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>(30,428)</u>	<u>(4,991)</u>
SURPLUS, (DEFICIENCY), BEGINNING OF YEAR	<u>(10,093)</u>	<u>(5,102)</u>
SURPLUS, (DEFICIENCY), END OF YEAR	<u>\$ (40,521)</u>	<u>\$ (10,093)</u>

See notes to financial statements

ISLAND CRISIS CARE SOCIETY**Mary's Place****(Schedule 11)****Year Ended March 31, 2019**

	2019	2018
REVENUES		
BC Housing	\$ 36,497	\$ 31,285
Client room and board	31,625	25,043
Property tax grants	4,374	4,271
Donations	-	2,000
	<u>72,496</u>	<u>62,599</u>
EXPENSES		
Administration	4,500	1,875
Client assistance	3,484	2,775
Food and supplies	1,467	5
Insurance	3,453	2,047
Interest on long term debt	7,378	7,705
Office	79	13
Rent and property taxes	4,374	4,271
Repairs and maintenance	2,925	510
Salaries and wages	35,993	15,916
Utilities	7,235	10,207
Telephone	276	-
	<u>71,164</u>	<u>45,324</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>1,332</u>	<u>17,275</u>
SURPLUS, BEGINNING OF YEAR	<u>33,622</u>	<u>16,347</u>
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ 34,954</u>	<u>\$ 33,622</u>

See notes to financial statements

ISLAND CRISIS CARE SOCIETY
Parksville Extreme Weather Shelter
Year Ended March 31, 2019

(Schedule 12)

	2019	2018
REVENUES		
BC Housing	\$ 143,405	\$ -
Other income	-	181,965
Donations	350	55
	143,755	182,020
EXPENSES		
Administration	15,365	16,569
Advertising and promotion	8,917	-
Fundraising	1,900	-
Insurance	-	151
Interest and bank charges	781	503
Office	6,863	1,400
Rent and property taxes	-	3,500
Repairs and maintenance	189	947
Salaries and wages	94,818	105,848
Food and supplies	10,305	10,137
Client assistance	499	2,278
Telephone	-	201
Training	925	-
	140,562	141,534
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	3,193	40,486
SURPLUS, (DEFICIENCY), BEGINNING OF YEAR	39,992	(494)
SURPLUS, (DEFICIENCY), END OF YEAR	\$ 43,185	\$ 39,992

See notes to financial statements

ISLAND CRISIS CARE SOCIETY**Newcastle****(Schedule 13)****Year Ended March 31, 2019**

	2019	2018
REVENUES		
BC Housing	\$ 915,833	\$ -
Client room and board	114,563	-
Donations	1,140	-
Other income	15,606	-
	<u>1,047,142</u>	<u>-</u>
EXPENSES		
Administration	32,832	-
Bad debts	1,500	-
Business taxes, licences and memberships	38	-
Client assistance	1,894	-
Food and supplies	472,762	-
Fundraising	132	-
Insurance	1,220	-
Interest and bank charges	3,179	-
Office	8,983	-
Repairs and maintenance	16,182	-
Salaries and wages	424,303	-
Telephone	1,563	-
Training	224	-
Travel	24	-
Utilities	40,340	-
Vehicle	1,334	-
	<u>1,006,510</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>40,632</u>	<u>-</u>
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	<u>-</u>	<u>-</u>
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ 40,632</u>	<u>\$ -</u>

See notes to financial statements

ISLAND CRISIS CARE SOCIETY**Orca Place****(Schedule 14)****Year Ended March 31, 2019**

	2019	2018
REVENUES		
BC Housing	\$ 36,000	\$ -
Donations	875	-
	<u>36,875</u>	<u>-</u>
EXPENSES		
Advertising and promotion	20	-
Fundraising	66	-
Salaries and wages	35,997	-
Travel	193	-
	<u>36,276</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>599</u>	<u>-</u>
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	<u>-</u>	<u>-</u>
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ 599</u>	<u>\$ -</u>

See notes to financial statements



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Registrar of Companies

Albert
CAROL PREST

STATEMENT OF DIRECTORS AND REGISTERED OFFICE

BC Society • Societies Act

NAME OF SOCIETY: **ISLAND CRISIS CARE SOCIETY**

Incorporation Number:

S0024746

Business Number:

13707 7111 BC0001

Filed Date and Time:

September 20, 2019 02:23 PM Pacific Time

REGISTERED OFFICE ADDRESS INFORMATION

Delivery Address:

3 - 1200 PRINCESS ROYAL AVE
NANAIMO BC V9S 3Z7

Mailing Address:

3 - 1200 PRINCESS ROYAL AVE
NANAIMO BC V9S 3Z7

DIRECTOR INFORMATION

Last Name, First Name Middle Name:

CROFTON, WILLIAM J.N.

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

LEE, SUSANNE

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

LESLIE, W. PAUL

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

SEMPER, TOM

Delivery Address:

NANAIMO BC



STATEMENT OF DIRECTORS AND REGISTERED OFFICE

BC Society • Societies Act

Last Name, First Name Middle Name:

SEVENHUYSEN, RICK

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

WAINE, BARBARA

Delivery Address:

NANAIMO BC

ISLAND CRISIS CARE SOCIETY
Approved Budget 2020/2021

ICCS Consolidated F/S

	2020/21 YTD	
	Budget - YTD	
Operating Revenue		
VIHA Funding	\$	1,221,860
BC Housing	\$	4,313,584
Client Revenue	\$	690,177
MSDPR Revenue	\$	188,388
Donations	\$	23,600
United Way Funding	\$	9,000
Fundraising	\$	69,000
Interest Income	\$	600
Other Revenue	\$	-
Capital Campaign Funding	\$	-
Total Operating Revenue	\$	6,516,208
Expenditures		
Wages & Benefits	\$	5,245,259
Bank & Payroll Service Fees	\$	25,080
Interest Expense	\$	22,248
Outside Contracting	\$	23,644
Audit & Professional Fees	\$	22,955
Supplies - Food and Sundry	\$	347,817
Supplies - Food Serving	\$	25,128
Supplies - Household	\$	60,350
Strata Fees	\$	7,092
Client Assistance	\$	51,560
Amortization	\$	32,805
Insurance	\$	26,853
Furn/Fixt/Equip	\$	26,001
Maintenance - R&M General	\$	-
Maintenance - Exterior	\$	40,950
Maintenance - Interior	\$	72,246
Maintenance - Yard	\$	9,550
Maintenance - Clean up	\$	12,004
Fees & Licenses	\$	-
Rental Subsidies	\$	64,500
Office Supplies	\$	22,253
Office - Other	\$	6,000
Safety & Medical	\$	9,807
Fundraising Expenses	\$	7,740
Miscellaneous	\$	12,210
Training	\$	19,650
Uniforms	\$	-
Recruitment	\$	-
Travel	\$	31,104
Meeting Expenses	\$	-
Vehicle	\$	6,000
Property Taxes	\$	15,000
Utilities & Related	\$	206,836
Communications - Facilities	\$	78,401
Administration Fee	\$	-
Total Expenditures	\$	6,531,043
Net Revenue Over Expenditures	\$	(14,835)

Island Crisis Care Society
Summary Balance Sheet
As of March 31, 2020

	Mar 31, 20
ASSETS	
Current Assets	
Chequing/Savings	1,421,244.08
Accounts Receivable	167,976.58
Other Current Assets	28,803.27
Total Current Assets	1,618,023.93
Fixed Assets	1,593,230.03
TOTAL ASSETS	3,211,253.96
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	141,293.62
Other Current Liabilities	850,147.48
Total Current Liabilities	991,441.10
Long Term Liabilities	780,349.73
Total Liabilities	1,771,790.83
Equity	1,439,463.13
TOTAL LIABILITIES & EQUITY	3,211,253.96

Island Crisis Care Society
Statement of Financial Income and Expense
April 2019 through March 2020

	<u>TOTAL</u>
Ordinary Income/Expense	
Income	
41000 · Programs Revenue	5,234,316.78
43400 · Direct Public Support	146,324.90
44800 · Indirect Public Support	7,449.99
45000 · Investments	3,657.52
46400 · Other Types of Income	159,575.53
47200 · Program Income	5.00
Total Income	<u>5,551,329.72</u>
Operating Expenses:	
50000 · Program Operation Expenses	5,386,940.81
52053 · Cash (Over)/Short	3.85
55251 · Furn,Fixt, & Equip - Orca Place	30,816.18
Total Operating Expense	<u>5,417,760.84</u>
Gross Revenue Over Expenditures	133,568.88
Expense	
62100 · Contract Services	24,577.21
65200 · Donations	0.00
69800 · Uncategorized - To be Cleared	0.00
Total Expense	<u>24,577.21</u>
Net Ordinary Revenue Over Expenditures	<u>108,991.67</u>
Net Revenue Over Expenditures	<u><u>108,991.67</u></u>

ATTACHMENT D



CITY OF NANAIMO

APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use

2021 PTE-05

ORGANIZATION: S.E.I.A.	DATE: JULY 8, 2020	
ADDRESS: 203-489 WALLACE ST. (80962.000 - PARENT)	PRESIDENT: Tania Brzovic	
NANAIMO, B.C.	SENIOR STAFF MEMBER: CHANTALE ROELENIS	
V9R 5B7	POSITION: EXECUTIVE DIRECTOR	
	CONTACT: DIRECTOR@SEIA.CA	
TELEPHONE: 250 753 2321	TELEPHONE: 250 924 0963	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: NANAIMO REGIONAL DISTRICT		
NO. OF FULL TIME STAFF: 2	NO. OF PART TIME STAFF: 6	
NO. OF COMMUNITY VOLUNTEERS: 31	NO. OF VOLUNTEER HOURS PER YEAR: 3200	
CLIENTS SERVED, LAST YEAR: 11000	CLIENTS SERVED, THIS YEAR (PROJECTED): 13500	
B.C. SOCIETY ACT REG. NO.: S0071474 SEIA)	REVENUE CANADA CHARITABLE REG. NO.: 133424523RR0001	
CURRENT BUDGET: \$ 441,980.00	PID 008 893 519	
INCOME	LEGAL DESCRIPTION OF PROPERTY: Lot 5, Blk 21, L Dist 32 Sec 1 Exc PCL A (DD 416-N) & Exc. THAT PART..... PLAN 21310	
EXPENSES: \$ 441,980.00	TAX FOLIO NUMBER: 81232.000	
NEXT YEAR PROJECTED: \$ 498,800.00		
INCOME:	CURRENT YEAR TAXES (IF KNOWN):	
EXPENSES: \$ 498,800.00		
SIGNATURE: 	TITLE/POSITION: EXECUTIVE DIRECTOR	DATE: July 10 2020

NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

The Purposes of the Society will be to:

- Alleviate poverty of seniors, families, youth at risk, persons with disabilities, people living with trauma and people living in poverty by providing outreach and access to legal advocacy, crisis help, counselling and support services.
 - Promote the health and relieve the poverty of women by operating a women's centre based on feminist principles where any person who identifies as female can access resources, support and social connection.
 - Advance education by creating and developing workshops, seminars and skills development programs for the general public, including youth, persons with disabilities and seniors.
 - Operate housing projects and support services to serve low income people who are vulnerably housed, including seniors, families, and persons living with mental illness and/or addictions.
-

2. Please list the programs and services provided by your organization.

S.E.I.A. provides women and families with the tools, education and resource planning to expand their social, cultural, and economic opportunities. All of our programming is offered free of charge.

We support positive change by connecting individuals to a continuum of services including, crisis help, tenancy support, help with applications, workshops, practical support, basic necessities, social groups, cultural activities, wellness activities, youth and elder programs, and skills/potential development programs.

Support Services

Support Services provides both essential and basic services for women. Support workers and volunteers are on site to provide support and resources guidance for participants. SEIA is open from 10am-3pm from Monday to Thursday.

Walk-in individual appointments are limited but we do offer scheduled drop-in hours each day. Computer and Literacy Training

Once a week, a volunteer from Literacy Central provides free assistance with basic

computer skills, literacy, internet, email, Facebook, cover letters, and resumes. Support Services are often the entry point for participants in all of the other programs.

- **Basic Needs Program:** Through community donations we do our best to provide basic need items such as; clothes, diapers, small household goods, school supplies and personal care items. We also provide information and help with connecting to other community resources for basic life needs.

Outreach Support Programs

The Outreach Program provides services to seniors in their homes, helping them to stay connected to the community and retain their independence.

- **Support Services**

Our anonymous and confidential Support Services link seniors with community resources.

Seniors Support Services is an outreach referral source that provides socially isolated seniors with the tools, education, and resource planning to increase their well-being.

- **Tenancy Support Services**

We offer tenancy support services on an outreach basis for seniors who may be: looking for tenancy, struggling to maintain tenancy, or would like to regain control of their tenancy.

We connect individuals with needed resources and other agencies in the community.

- We assist you to seek out housing and provide personal and social support.
- We can mediate between yourself and your landlord.
- We can support you in resource planning and identifying your needs.
- We can assist you with all non-profit and market housing applications.

Community Outreach Resources and Education (CORE)

An outreach program connecting with women who are engaged in street relate, or survival related sex work. The outreach worker will assist women with improving their personal safety and setting goals that empower them in their lives and decision making.

Support Services

Support Services provides both essential and basic services for women. Support workers and volunteers are on site to provide support and resources guidance for participants from 10am-3pm from Monday - Thursday

Walk-in individual appointments are limited but we do offer scheduled drop-in hours each day. Please call 250-753-2321 to make an appointment with a Client Support or Tenancy Support Worker. Support Services are often the entry point for participants in all of the other programs.

- **Basic Needs Program:** Through community donations we do our best to provide basic need items such as; clothes, diapers, small household goods, school supplies and personal care items. We also provide information and help with connecting to other community resources for basic life needs.

- **Resource Room:** The Resource Room is a women's only safe place for people to gather, wait for their appointments, and access information on community resources. Additionally, there is a computer, telephone, a children's space, coffee, and light snacks. There is also access to a fax and printer service.
- **Intake and Resource Planning:** Our Support Services provide anonymous and confidential service linking women with resources in the community or at the Nanaimo Women's Centre. Knowledgeable and professional staff members provide non-judgmental, non-therapeutic support, to help individuals find their own answers to various life challenges through planning and resources.

Homes to Homes

The Homes To Homes program collects and distributes household goods to be used by not only our agency, but also all community agencies that are serving individuals and families in the process of exiting homelessness. The program addresses a lack of resources, which can contribute to a sense of marginalization poor mental health, instability, and social isolation. Homes to Homes helps families and individuals who are experiencing homelessness to successfully maintain housing by providing some of the necessary resources to turn housing into a home.

Counselling Service

S.E.I.A. offers free private counselling services by professional volunteer counsellors.

Legal Advocacy Program

Experienced Legal Advocates assist individuals with Income Assistance and landlord-tenancy disputes. They help people to understand their legal rights and the decisions that affect their eligibility for government benefits. They draft legal arguments and assemble evidence to assist in appealing decisions and can represent clients at their Dispute Resolution Hearings for complicated cases.

Disability & General Advocacy Program

The Disability and General Advocate program provides information and referrals for an array of different requests. They also support clients to apply for Persons with Disability funding, including through the Canada Pension Plan Disability.

3. Are you planning to change or add to current programs and services in the future?
No.

4. Please describe the role of volunteers in your organization.

There are about 4-5 volunteers needed for this program, one for every day that the agency conducts business.

Volunteers are limited in their duties and do not provide direct service because of the Privacy Act and the professional training required to work with clients. Our volunteer coordinator and relevant staff provides the initial training which is a specific set of topics covered over two full days of training; any ongoing training is provided by the volunteer coordinator, specifically around the issues of client respect/confidentiality and professional office behavior.

Volunteers are supervised by the volunteer coordinator and collectively by staff and the executive director.

Volunteers are composed of University students, persons with disabilities, retired health professionals, and individuals with appropriate skills.

Their responsibilities are to welcome clients to the office, hand out intake and registration forms, acceptance of forms and forwarding the registration forms to staff; assisting with photocopying, answering phones, forwarding calls and displaying appropriate Law Foundation library material for public usage.

Volunteers will also provide assistance in acquiring necessary documentation (i.e.: hydro bills, etc.) with our onsite computers.

The Society recruits through Volunteer Nanaimo, word of mouth, community events, social media (Facebook), and our website..

5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

- Coast Capital
 - Island Health
 - City of Nanaimo
 - RDN
 - WAGE (women and gender equality)
-

- Law Foundation
-

- Reaching Home (Government of Canada)
-

- VIU
 - Nanaimo Foundation
 - United Way of Central Vancouver Island (homes to homes)
 - CLBC
-

CITY OF NANAIMO GRANT QUESTIONNAIRE

6. Please provide details of fees for service in your organization, and how costs and fees are determined.

N/A SEIA provides all services free of charge.

7. If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided.

N/A

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.

N/A does not lease space to a third party. We are compensated for space through grants.

9. Please describe current or planned approaches to self generated income.

SEIA serves individuals living in poverty, we do not therefore charge for services. Additionally, we host fundraising event in the community. SEIA has looked at a number of social enterprise options and we are in the early stages of developing our new capacity building grant. Currently we are focused on providing a significant social profit to the community in terms of the amelioration of the impacts of poverty and trauma. The demand for these services and the continual research into emerging issues and effective responses consumes all of our resources.

CITY OF NANAIMO GRANT QUESTIONNAIRE

10. Is there any other information about your organization that you would like to provide to support your application?

SEIA represents the 2019 amalgamation of two long-standing valued community non-profit agencies: Nanaimo Citizen Advocacy Association (NCAA) and the Nanaimo Women's Resource Society (NWRS aka the Nanaimo Women's Centre (NWC)), with a combined service-time of approximately 80 years to the community of Nanaimo. Bringing these two organizations together under one name, one purpose, and one vision provided the opportunity to offer supports that are more comprehensive to clients throughout Central Vancouver Island. We provide volunteer opportunities and are considered a preferential practicum placement for Vancouver Island University. We also provide opportunities for individuals to complete community service. The staff of the NWRS participate on a number of community groups and cohorts to improve service delivery to populations such as the homeless. In order for us to use our resources for direct services it is necessary for us to keep other operational costs down. However the number of programs we run necessitates a fairly large facility. The owner of the building has worked with us, but he would have to charge us the tax if we were not able to obtain a grant.

Also it should be noted that we have not had our first AGM as SEIA it will be held this year of 2020, I have included the most recent AGM held by NWRS which happened the year before the society amalgamated in 2018.

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

SEIA would recognize the City of Nanaimo on printed material including our yearend report and newsletters. Additionally, we would recognize the City of Nanaimo on our website and in our social media campaign. We also participate in a number of speaking engagements and have opportunities to publicly thank our funders in this way as well.

In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

Society for Equity, Inclusion and Advocacy
Budget - Year - 2020/2021

Income

Community Gaming Grant	\$25,000.00
Prov. BC / CLBC	36,500.00
Law Foundation	93,000.00
United Way	113,000.00
BC Housing	244,500.00
Donations	25,000.00
Fundraising	5,000.00
Small Contracts & Grants	<u>45,000.00</u>

Total Income

\$587,000.00

Expenses

Wages - Regular	402,500.00
Accounting & Legal	17,000.00
Advertising & Promotions	2,000.00
Volunteer Expense	250.00
Board Expense	500.00
Business Fees & Licenses	400.00
Office & Supplies	2,000.00
Telecommunications	5,000.00
CLBC Outreach Program Expns	12,300.00
Courier & Postage	1,000.00
Equipment Lease - Photocopier	1,550.00
Utilities	8,000.00
Insurance	3,000.00
Interest & Bank Charges	1,500.00

Maintenance & Repair	1,000.00
Privacy Lawyer LF	5,000.00
Off-site Rental	1,000.00
Program Expenses and Supplies	86,000.00
Rent	36,000.00
Travel	<u>1,000.00</u>

Total Expenses	<u><u>\$587,000.00</u></u>
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Society for Equity, Inclusion and Advocacy

Balance Sheet

As of 31 March 2020

ASSETS

Current Assets

Chequing/Savings

1120 · General Bank -NWRS	17,895.00
1140 · COP Account	205.00
1171 Line of Credit	0.00
1145 · NCAA Savings	10,080.41

Total Chequing/Savings	28,180.41
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Accounts Receivable

1015 · Grants Receivable	5,600.00
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Total Accounts Receivable	5,600.00
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Other Current Assets

1300 · Prepaid Expenses	6,500.00
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Total Other Current Assets	6,500.00
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Fixed Assets

1100 · Computer Equipment

1101 · Computer Equipment	26,147.29
1102 · Accum. Depreciation Computer	-19,884.13

Total 1100 · Computer Equipment	6,263.16
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1150 · Equipment

1151 · Equipment	15,983.60
1152 · Accum. Depreciation Equipment	-4,736.48

Total 1150 · Equipment	11,247.12
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1160 · Furniture

1161 · Furniture	-36.63
1165 · Furniture-Accum. Depreciation	36.57

Total 1160 · Furniture	-0.06
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1190 · Leasehold Improvements

1191 · Leasehold Improvements	27,472.96
1192 · Leasehold Improvements-Accum De	-21,749.43

Total 1190 · Leasehold Improvements	5,723.53
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Total Fixed Assets

	23,233.75
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TOTAL ASSETS

	63,514.16
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LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2200 · Accounts Payable	17,695.18
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Total Accounts Payable	17,695.18
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Other Current Liabilities

2400 · Payroll Liabilities	24,663.00
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2550 · GST/HST Payable	3,345.00
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Total Other Current Liabilities	28,008.00
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Total Current Liabilities	45,703.18
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Society for Equity, Inclusion and Advocacy

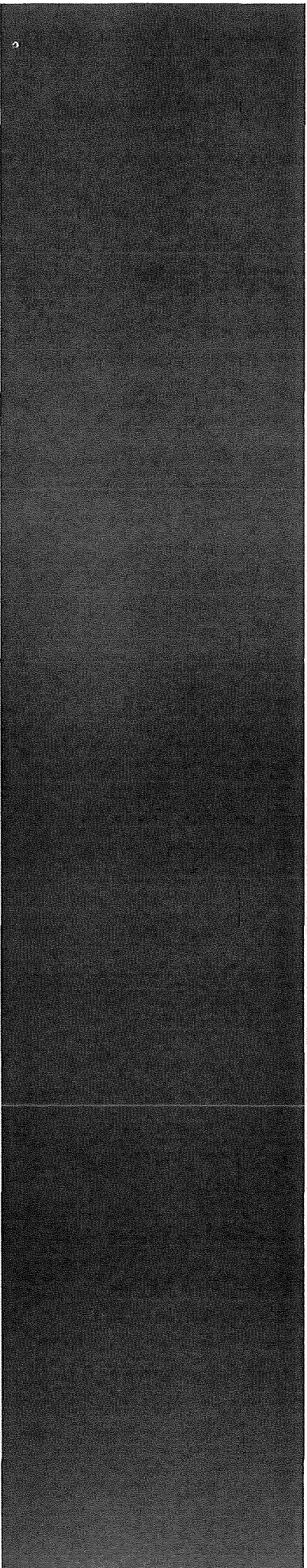
Balance Sheet

As of 31 March 2020

Total Liabilities	45,703.18
Equity	
3000 · Opening Balance Equity	35,494.75
Net Income	37,518.35
Total Equity	73,013.10
TOTAL LIABILITIES & EQUITY	118,716.28

Society for Equity, Inclusion and Advocacy
Income Statement by Class
April 2020 through May 2020

	Capacity Building	CLBC	Gaming NWRS	General	Homes to Homes	Law Foundation	Reaching Home	TOTAL
Income								
Direct Public Support	0.00	0.00	0.00	11,276.66	0.00	0.00	0.00	11,276.66
Total Direct Public Support	0.00	0.00	0.00	11,276.66	0.00	0.00	0.00	11,276.66
Government Grants								
Federal Grants	22,310.00	0.00	0.00	0.00	0.00	0.00	0.00	22,310.00
Local Government Grants	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
Provincial Grants	0.00	5,937.78	0.00	0.00	0.00	0.00	0.00	5,937.78
Total Government Grants	22,310.00	5,937.78	0.00	10,000.00	0.00	0.00	0.00	38,247.78
Public Support								
United Way, BC Housing, Etc	0.00	0.00	0.00	0.00	0.00	25,498.80	0.00	25,498.80
Total Indirect Public Support	0.00	0.00	0.00	0.00	0.00	25,498.80	0.00	25,498.80
Other Types of Income								
Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fundraising Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Types of Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	22,310.00	5,937.78	0.00	21,276.66	0.00	25,498.80	0.00	75,023.24
Expense								
Contract Services								
Legal Fees	0.00	0.00	0.00	295.68	0.00	0.00	0.00	295.68
Contract Services	1,000.00	0.00	0.00	0.00	0.00	1,575.00	0.00	2,575.00
Total Contract Services	1,000.00	0.00	0.00	295.68	0.00	1,575.00	0.00	2,870.68
Facilities and Equipment								
Equipment Rental and Maintenance	0.00	0.00	0.00	0.00	0.00	417.75	119.36	537.11
Rent, Parking, and Utilities	0.00	0.00	0.00	0.00	0.00	6,416.10	1,200.00	7,616.10
Total Facilities and Equipment	0.00	0.00	0.00	0.00	0.00	6,833.85	1,319.36	8,153.21
Honorarium	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Expenses	0.00	1,465.00	0.00	271.55	0.00	1,263.58	0.00	3,000.13
Other Types of Expenses								
Staff Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Memberships and Dues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
New Office Costs	0.00	0.00	0.00	2,360.30	0.00	0.00	0.00	2,360.30
Total Other Types of Expenses	0.00	0.00	0.00	2,360.30	0.00	0.00	0.00	2,360.30
Emergency Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Expense	9,175.09	3,562.56	2,499.57	1,237.80	864.67	11,423.97	7,760.95	36,524.61
Total Expense	10,175.09	5,027.56	2,499.57	4,165.33	864.67	21,096.40	9,080.31	52,908.93
Net Income	12,134.91	910.22	-2,499.57	17,111.33	-864.67	4,402.40	-9,080.31	22,114.31



Nanaimo Women's Resources Society Annual Report 2017/2018

The Nanaimo Women's Centre (NWC) board, staff, and volunteers would like to thank the Snuneymuxw First Nation for allowing us to support, learn, and live on their traditional territory.

Executive Director's Report

There has been much debate in recent years about the future of small independent non-profits. Funding has at best stayed the same in the face of greater demand and at its most dire disappeared altogether. With significant financial challenges we will see small independent non-profits adopt a business model, get caught up in mission drift, merge, or close their doors. I believe that this is a time for the Nanaimo Women's Resources Society (NWRS) to reflect on our challenges and our value to the community. How do we maintain what is best?

First, we reflect upon what makes us a community asset. The NWRS maintains a unique social space, for citizens whose complex needs do not fit neatly into many of our publicly funded agencies. Our agency is founded on sound principles that are relevant to our current social challenges. We can respond to the conditions that are unique to our community as they arise and respond directly to those we serve. Our freedom from a large overarching structure affords us a capacity to be responsive within a short time frame.

Maintaining this dynamism is a challenge. The NWRS is very fortunate that our volunteers and staff are an extraordinary group of individuals who have recognized the challenges and embraced the possibilities that give way to positive change. The existence of the NWRS' Centre provides our staff with an opportunity to work in an environment in which they can address human needs and explore different ways of being leaders in systemic change. Board members and other volunteers can also be agents of change within their own community. We are open, transparent and supportive community members who can see the impact they have made.

How do we maintain our unique contribution to our community? I believe that we already understand our purpose in terms of our interdependence with those we serve; perhaps our structure must also become more closely aligned with the concept of interdependence. Amongst the lessons that we have learned this year was to reexamine the phrases "meet people where they are at." Our work with resilient but under resourced community members has helped us to understand the importance of neighbourhood and close connections. I believe that the way forward for the NWRS and other like-minded non-profits may come in a new dialogue with community and one another. We can preserve our unique gifts and perspectives while sharing resources, spaces, information, responsibilities, and learning.

Interdependent work is inherent to the values of Nanaimo Women's Centre as we have evolved as less of an agency and more of a community endeavour. We are responsive to the community, which is an environment with continually changing conditions. Our strength is that we operate with the guidance of strong principles while allowing our structure to bend and shift

as needed. Together in the true sense of community we can create the greatest impact and sustainable change.

Lesley Clarke

Executive Director

The Nanaimo Women's Centre

Contents

Programming

- a. *Support Services*
- b. *The Seniors Well Program: Wellness and Empowered Living Longer*
- c. *Turning the Key*
- d. *Homes To Homes*
- e. *CAT (Community Action Team)*
- f. *Volunteer Led Programming and initiatives*

Nanaimo Women's Centre Activities Report

- a. *Support Services*
 - a. *Outputs*
 - b. *Services Delivered by Telephone*
 - c. *Outcomes*
 - d. *Long Term*
 - e. *Stories of Support and Empowerment*
 - f. *Improvements in the Population*
- b. *Turning the Key*
- c. *Seniors WELL Programs*
 - a. *The Seniors Well programs and Collaborative Events*
 - b. *Seniors Outreach Team Highlights*
- d. *Homes to Homes Report*
- e. *Community Engagement/Public Relations Report*
 - a. *Volunteers*
 - b. *Seniors WELL Program: Volunteerism*
 - c. *Practicum Placements*
 - d. *Donations of Material Goods*

Programming

Support Services

Basic Needs Program: Through community donations we do our best to provide basic need items such as; clothes, diapers, small household goods, school supplies and personal care items. We also provide information and support participants by connecting them to other community resources for basic life needs.

Resource Room: The Resource Room is a women's only safe place for participants to wait for their appointments and access information related to community resources. Additionally, participants may have access to computers, telephones, children's space, coffee, and light snacks

Intake and Resource Planning: Our Support Services provide anonymous and confidential service linking women with resources in the community, or at the Nanaimo Women's Centre. Knowledgeable and professional staff members provide non-judgmental, non-therapeutic support, to guide individuals find their own answers to various life challenges through planning and resources.

The Seniors Well Program: *Wellness and Empowered Living Longer*

The Well Program is a culturally-safe set of services that promote principles of wellness, health, and community. The Well Program is committed to respectful and inclusive participation of seniors ages 55+, regardless of ethnicity, social-economic background, religion or sexual orientation. Most services are available to all genders and some are specifically for those who identify as female. All programming is free of charge; *funded in part by the Government of Canada's New Horizons for Seniors Programs.*

The Seniors Well is part of Seniors Connect, a partnership with:

- The City of Nanaimo
- Healthwell
- Lifeline
- Nanaimo Family Life Association
- Nanaimo Women's Resource's Association

Support Services

Our anonymous and confidential Support Services link seniors with community resources. Seniors' Support Services is an outreach referral source that provides socially isolated seniors with the tools, education, and resource planning to increase their well-being. All support services are funded by the Government of B.C. Community Gaming grant.

Tenancy Support Services

We offer tenancy support services on an outreach basis for seniors who may be: looking for tenancy, struggling to maintain tenancy, or would like to regain control of their tenancy. We connect individuals with needed resources and other agencies in the community.

We assist you to seek out housing and provide personal and social support.

We can mediate between yourself and your landlord.

We can support you in resource planning and identifying your needs.

We can assist you with all non-profit and market housing applications.

OWL Program – Outreach Cultural Engagement

The OWL (Older Wiser Living) Outreach Program provides a variety of arts and cultural activities that will be shared with diverse community members and help build inclusion for seniors.

Seniors will shape and develop the projects with the guidance and support of (senior and intergenerational) mentors including elders, artists, and professional and grass roots supporters.

Senior Women's Wellness Programming

The Senior Women's Wellness Programming provides interactive learning opportunities for older women on topics such as stress reduction strategies, exercise, nutrition, and other wellness activities. Learning is focused on addressing the health and wellness needs of older women in this community.

Turning the Key

The Turning the Key program provides tenancy support to individuals (all genders) and families who are homeless or at risk of homelessness. Support provided includes:

- Outreach services for viewing rental homes.
- Mediation services between tenant and landlord.
- Assistance filling out B.C. Housing & other non-profit housing applications.
- Support towards finding and maintaining a safe home.
- Support claiming all relevant benefits.
- Support reporting repairs & problems to your landlord.
- Start-up kits and help finding furnishings.

Turning The Key is funded in partnership with the John Howard Society, by the Government of Canada's Homelessness Partnering Strategy.

Homes to Homes

The Homes to Homes program is a bank of household goods to be used by not only our agency, but also all community agencies that are serving individuals and families in the process of exiting homelessness. The program addresses a lack of resources, which can contribute to a sense of marginalization, poor mental health, instability, and social isolation. The Homes to Homes program helps families and individuals who are experiencing homelessness successfully maintain housing by providing some of the necessary resources to make a house feel like a home.

CAT (Community Action Team)

CAT is a peer-based community resource developed by experiential women dedicated to creating a community-based response to the issues stemming from human trafficking, sexual exploitation, and the sex industry. Elements to the program include:

- Peer-based outreach.
- Peer-based emotional support to sex workers who are active or exiting the sex trade.
- A drop box system for bad dates and third-party reporting of critical incidents on behalf of victims of sexual exploitation or physical harm.

CAT funders include the United Way, City of Nanaimo, and Health Sciences Association.

Volunteer Led Programming and Initiatives

Counselling

A registered counsellor provides free counselling services to clients; the Counsellor comes in Every Thursday. Interested clients must speak with a NWC support worker to get on the counselling list.

The Nanaimo Women's Centre Activities Report

Support Services Report

Resource Centre /Drop In hours

This can be the first stage of programming involving a safe, low barrier non-judgmental service through the provision of basic needs, urgent needs and identifying appropriate resources based on individual needs.

Drop in hours with the Client Support Worker have recently been expanded to adapt to the needs of the women and children in our community. We are finding that the crises women are experiencing are complex involving all aspects of their lives; which means having to spend more

time with each individual woman. The reports of violence, poverty and lack of affordable housing by our service users are an ever expanding concern for our agency. As well we have seen an increase of complex mental illness and co-occurring disorders.

We provide emergency resources including food, clothing, hygiene products, condoms, free use of computer, internet, telephone, fax, photocopier, a woman centered resource library and community information including a market housing rental list.

We are aware that the data collected in our Drop in Centre is not reflective of how many women we serve because it is a self reporting data collection system. To remedy this we have had the volunteers collecting data in addition to the self reporting. After two months of collecting this additional data we have seen an average increase from 2720 to 3454 which is an increase of 26.9%.

We have updated some of the self reporting questions and we have seen an increase by 5% in the number of women who identify as indigenous from last fiscal that was at 39% (Metis, Aboriginal, Inuit and First Nations).

Intake/ Case Management

This is an in Depth service. Support Services Intake was accessed 218 times in the past year, bringing in 97 unique women who have not accessed the Client Support Worker previously. These women are supported on an ongoing basis during 0.5-1.0 hour long appointments that cover a multifaceted background of needs; because of this multifaceted background the supports sought are more complex which means appointment times need to be longer in order to appropriately support the women.

The Intake/Assessment is the initial meeting with the client (either through email, telephone or in person) during whom the Client Support Worker/ Case Manager gathers information to address the client's immediate needs to encourage her engagement and retention in services.

Documentation from this assessment provides the basis for developing the brief resource plan and providing case management services, service provision is determined on an individual case by case basis.

Crisis Intervention

Support Services intervenes in crises in the resource room when it is not appropriate for a volunteer to intervene, and/or when we are short on volunteers the support worker dedicates time to the resource room. Crisis covers situations from women locking themselves in the bathroom for various reasons to supporting a woman work through an anxiety attack.

It is averaged at 4 crises per week leading to 208 interventions in addition to the 218 Intakes for a total of 418 one to one interventions.

We thought it was important to separate the two as the crises interventions are a common occurrence and need much different skills and knowledge than intake/case management

Service Delivery by Telephone

The monthly average of phone calls requesting services to the NWC from April 2017 to March 2018 is approximately 87 calls. This works out to approximately 3 client service related calls to the NWC per day and 1045 such calls per year.

- Approximately 15% are for Client Support Services
- Approximately 15% are for the Turn the Key program
- Approximately 5% are for the Homes-to Homes program
- Approximately 9 % are Referrals to Other Organizations
- Approximately 5% are for the Director
- Approximately 2% is for Counselling
- Approximately 5% are for Event Info
- Approximately 7% are for Volunteer Info
- Approximately 12% are for Donation Info
- Approximately 10% are Other Inquiries
- Approximately 7% are Calls for Clients
- Approximately 8% are for Senior Programming

The Nanaimo Women's Centre is a respected agency, with a community service history of 36 years. The issues faced by women and their children (more specifically, the ones who live in poverty) are complex. However, we have noticed that violence and poverty are often common threads. The issues of poverty and violence in our service user's lives is an ever expanding concern for our agency and there are frequent reports of physical, sexual, verbal, emotional, and financial abuse from our service users.

Front line client support staff is often the first point of contact and to hear of a women living with domestic violence speak her story, knowing that she is able to do so in a safe and supportive environment; one that is non-judgmental, confidential, and connected to appropriate community resources.

We have identified a lack of resources in our community in the following areas:

poverty, violence/abuse, mental health resources (including support and advocacy), income assistance, legal information, legal aid, health access, senior support, alcohol and drug treatment and prevention, tenancy supports, overall men's supports, custody and access information, and disability benefits/ supports.

Due to the nature of our drop in resource room, and the flexibility of our service delivery, the service users who use the centre have immediate access to tangible resources (computers, telephone, resource binder, clothing, health kits, toiletries, community programming, extracurricular activities i.e. volunteer yoga, counselling, meditation, energy healing, haircuts) and can receive social support from our many volunteers. To further support our service users, we have a client support worker, who is seen by appointment, based on need and priority for the women who use the centre. Due to the high need in the community, we have also opened up two drop in times during the week of 3-4 individual, 30 minute sessions for drop in crisis intervention which consists of immediate resource planning, support with basic needs, and prioritizing needs.

Women who use our services, set goals around tenancy, health, mental health, employment, education, family healing, addictions issues, literacy, and personal growth. Our client support worker is able to meet women and their children with an open mind and heart, help to goal set, prioritize, and support the family where needed.

Outcomes

Initial

Funding from Gaming allows for us to maintain services that are seen as essential pieces in this community. Our capacity to engage the community with the provision of urgent needs items means that the Centre is responsible for distributing thousands of urgent needs items every year. We provided over 8000 urgent needs services including access to food, harm reduction supplies, clothing, and water. The provision of these urgent needs services through the drop in format provides the support workers and volunteer's opportunity to engage in client driven support by allowing the women a safe space to identify additional needs, while meeting their basic needs, so that they may begin to contemplate other lifestyle issues troubling them.

We also provide a first point of contact for women and families experiencing violence. New comers to the community can use our service as an anchor, by-which they can begin to form a support network.

Intermediate

There is specific time now allotted to continue to develop the Support Services programs. We have enhanced programming this year by bringing in a number of volunteer art experts (expressive art, meditation, yoga, etc) that engage with women on a social and therapeutic level. We have increased personal empowerment for our service users by assisting them with the development of basic life skills and personal advocacy.

Long-Term

Providing services on a consistent basis has allowed us to understand and evaluate the dynamics of need amongst women in the community. We provide low-barrier services, that are on a drop in/appointment basis, using a harm reduction perspective. We have identified that this model of service delivery allows our support workers to build relationship with vulnerable women and they can then provide more intensive supports. These long term relationships that are built through the program help women to identify areas where they struggle and require the support they need to mitigate the impacts of risky behaviors. We continually strive to improve the lives of families.

The program improves the lives of young women and girls through programming specifically designed to enhance their self-confidence and self-determination. We assist women to enable themselves to problem solve around poverty, health care, and access to other social services. Self-confident, empowered women leading a healthy lifestyle are more willing to pursue other avenues to improve their quality of life.

The flexible design of drop in services meets the needs of more women and children in the community. Increase access to services and information help to improve the quality of their lives. In addition to this, we are collecting statistics and information on women in the community. The Centre's ongoing needs analysis can be used to educate, inform, and influence Federal, Provincial, and local governments as responses are informed with regard to women and children living in poverty.

Stories of Support and Empowerment

The following are a few narratives of women who have accessed the centre. These brief narratives provide a glimpse of our daily activities.

1. A young woman came into the centre with her mother seeking supports for her substance misuse. This young woman is on PWD with the Ministry of Social Development and Poverty Reduction and was living in housing with multiple roommates; she also had two young children in the care of her mother. She came to conclusion that if she wanted to make changes she needed to move out of her housing and go into treatment. After leaving the Centre she accessed a mental health and addictions worker and started the process of getting into treatment. This young woman moved out of her housing and started to reduce the amount of substances she was taking and was seeing a D and A counselor.

She contacted the centre a few times afterward just to update us that she was doing well and on a waitlist for treatment and she was currently living with her mother during this transition period.

2. An elder Aboriginal woman who recently moved back to her community accessed Client Support curious about our Onesight Program. After speaking more with the woman it was discovered she

could not read or write, and she also needed some major dental restoration work done. She was on OAS a very limited income but was also Status Indian so she qualified for Non-Insured health benefits (of which she didn't know about). She was worried that she would have to pay for her dental work and couldn't afford to do so, as well that it would take her a long time to start the process. Her other big concern is transportation as she cannot read she usually takes a taxi so she can just give them the address and they take her where she needs to be; however she cannot afford to do this often on such a limited income, our Seniors Outreach supported her when appropriate.

After calling local dentists to find one that bills NIHB directly she had an appointment the following week to have her remaining teeth Extracted and start the process for dentures. We have also connected her to volunteer as an elder in surrounding communities.

Improvements in the Populations

Increased access to services – The women's centre provides a safe place for women and children to come and seek the services they need. The women's centre resource space has many different resource books, pamphlets, posters, phone numbers, and information posted about the different services in the community. During an intake, the worker will provide specific resources, support the service user in accessing these services, and connect the service user with the proper programming/resources through these services.

Increased literacy – The women's centre provides service users with a volunteer literacy tutor on Tuesday's. This literacy tutor provides support and resources on resume building, cover letters, reading, writing, math, and homework.

Increased personal empowerment- The underlying principle of service delivery such as Crisis intervention and supports is client centered and strengths based. Service users are given information and encouraged to fully participate in accessing resources. Follow up with service users indicates improved capacity to navigate community resources.

Increased life skills- The NWC provides interactive learning opportunities through programs such as Support Tenancy through Action and Resources (STAR), meditation and other stress reduction strategies, volunteerism, and other life skills programming.

Better health outcomes- Through volunteer programming, the Women's centre provides basic meditation on Thursdays, yoga on Tuesdays, and have previously had chiropractic services. These programs enhance overall wellbeing by stimulating better mental, physical, emotional, and spiritual health.

Poverty Reduction- Through referral and case management, the NWC can provide access to ministry assistance, letters of support for crisis funding/supplements, budgeting information/management skills, and support with filling out forms i.e. Persons with Disabilities.

Turning the Key Report

Year to date, from April 1st 2017 to March 31st 2018, the TTK program had approximately 116 one-to-one appointments with clients during the drop in hours and 25 individuals received intensive case management supports via the TTK program over this fiscal year. These participants accessed services to: address their housing needs, to seek housing loss prevention support and to gain assistance with developing action plans and goals.

The Nanaimo Women's Centre, both the Tenancy Support and CAT teams, worked in collaboration with the John Howard Society to continue to support the Housing First Initiative. The client supported by this initiative did successfully maintain housing for a full year and has graduated from the program.

Many of the clients receiving services present with significant instabilities and barriers to housing which include homelessness (and risk thereof), fleeing violence, experiencing substance abuse, suicide ideology and depression. It is worth mentioning that an identifiable barrier seems to be the lack of awareness of tenant right and responsibilities. The program makes efforts to support clients around this issue by addressing specific concerns; identifying specific and related websites where to access information and support clients with LL calls to advocate on their behalf.

The program supports the clients to secure housing through a wide variety of resources in the community. Clients are usually able to manage keeping a clean suite, access food, laundry services and community resources on an ongoing basis prior to graduating from the program.

The Seniors Well Program: Wellness and Empowered Living Longer

Successes:

- By the end of the second quarter, the Seniors WELL program continues to have a steady stream of volunteer helper interest as it relates to intergenerational support in providing health care information, collective community events (in Nanaimo and Cassidy) and Cassidy transportation. Seniors have also expressed an interest in leading OWL workshops. This includes: Cowichan Cooking Classes, Kichwa language classes, Sashing Your Warrior via the Mid-Island Metis Association, Spanish classes, the monthly fishing club, and Gentle Hawaiian Dance Flashmobs.
- Seniors expressed their enjoyment of participating in the Writing Your Family Story, First Nations Beading, Fishing Events and Chair Yoga Classes. As a result of their request for this OWL workshop, an additional First Nations beading class has been offered. Seniors also state that owing to the regular collaborative Writing Your Family Story workshops

they feel more connected to their peers and more accountable to ensuring that their family story will be documented for the younger generation.

1. Seniors WELL in-kind donations were listed in the categories of professional services, workshop space, food and goods and materials. The third year **2017-2018** yielded **\$2303** in-kind professional services donations, **\$ 4105** in-kind donated workshop spaces, **\$600** in-kind food donations and **\$580** in-kind goods and materials donations.
2. By the end of the 2nd quarter, **338** unique seniors of all genders had participated in Seniors WELL programming. Statistics revealed that **430** seniors were the overall foot traffic (for all services). As a result of Seniors WELL workshops, **28** unique seniors when surveyed responded that they felt welcome and comfortable; **28** seniors cited that they participate more in programs and in their community; and **28** seniors stated that they had learned new things/information to disseminate to other seniors.

Volunteer Successes:

The month of September 2018 revealed an increase in intergenerational and inter-region interest in participating in Seniors Participant Project Counsel Meetings; connecting to health care related Town Hall Meetings in both the Cassidy and Nanaimo regions and; intergenerational (college related) volunteer offerings. This is demonstrated by the 15 volunteers for the month of September 2018, a growth from the previous two months of 4 volunteers per months.

Seniors Outreach Team Highlights

By the end of the 2nd quarter in the year 2018, the Seniors WELL Outreach Team, had connected with 86 seniors through both referral, in-house and preliminary and intake community outreach. First Nations client participation and clients had been referred to the Seniors WELL program via various agencies/services throughout the city. The team also noted that many senior clients who accessed services have multiple concomitant challenges that require support. These systemic challenges included: homelessness, poverty, and transportation, access to healthy food, mental and physical health challenges, elder abuse, and discrimination.

The Seniors WELL program continues to evolve and expand to meet the needs of diverse seniors in both the Harewood and Cassidy communities in order to empower their leadership capacity. The first quarter 2018 statistics revealed that connecting seniors (55-69) to an available Nanaimo GP has been extremely difficult. In addition, the statistics also revealed that many seniors in the Cassidy region (70+) struggled with regional transportation (no public transit options) and are unable to see their GP when they need too (even if they are connected to a family doctor). Owing to the considerable service gap, in the 2nd quarter, a Cassidy Health Fair event was created to connect seniors to regular home visits with Nurse Practitioners and to

have a health practitioner sign off on at least 10 seniors Handy Dart forms. As a result, this has empowered seniors to connect to regular Wednesday and Friday Handy Dart transportation and creates their own Cassidy Connections newsletter. As requested, a preventing scams and identify fraud workshop, free grocery delivery options, and Renovation Tax Credit information were offered.

Follow up events in Cassidy will include a Flu Clinic, Cassidy Health Care Town Hall Meeting and December 2018 BBQ. Plan-H Community Partners will be assisting with purchasing a Cassidy community bulletin board and empowering sustainable animation and leadership.

Homes to Homes Report

Homes to Homes Report

From April 2015-March 2016 Homes to Homes provided 73 families with Starter Kits. The dollar value of goods donated to produce these starter kits and furnishing was estimated at \$12090.00. Comments from Homes to Homes participants:

11

"I have had nothing to call my own for so long, now I have a fresh start with belongings that are all mine"

"It's nice to know that the community is supportive. It makes things a bit easier right now"

"I appreciate this program so much. My kids have a kitchen table now and it makes our new lives seem a bit more normal"

"I lost everything in a house fire. Starting over has been exhausting and I just needed a little bit of help because it's been so hard lately. My family has been struggling. "

Community Engagement/Public Relations Report

Volunteers

The Nanaimo Women's Centre's dedicated team of volunteers plays an integral part in assisting the society to provide women with the resources, information and tools to expand their opportunities and make informed decisions.

A volunteer training workshop was held in both December of 2017 and February of 2018. A total of 15 volunteers participated in staff led workshops focusing on the history of the Women's Centre, Vicarious Trauma, Creating Healthy Boundaries, Cultural Competency, and Duty to Report, Harm Reduction, and the policies of NWC. The workshops provided our volunteers with information and strategies to more effectively assist our clients who access the resource centre. The next training session is scheduled for November 2018. All NWC Volunteers are also provided an opportunity to receive Naloxone training in response to the current opioid crisis.

Throughout the year, we also provided opportunities for practicum students from local colleges and Vancouver Island University to volunteer in order to gain experience in their specific areas of study.

Our volunteer coordinator works exclusively recruiting, training and managing volunteers, both for the Women's Centre and the Seniors WELL program. At the moment, we have 10 volunteers in the resource room of the Women's Centre. A volunteer counsellor also comes in once a week to provide counselling services to some of our clients.

Seniors WELL program volunteer roles include knowledge philanthropists, workshop assistants, volunteer drivers and senior participant council members. Approximately 48 seniors have volunteered throughout the year in these roles.

The work of the centre would not be possible without the hundreds of hours given by volunteers to support our various programming.

The volunteer hours dedicated directly to support services or programs that enhance support services from April 2017 to March 2018 total = 3075.5 hours

The hours are broken down as followed:

- Professional Volunteers providing services= 2189.75 hours
- Volunteers providing nonprofessional services= 465.75 hours
- Practicum Students= 120 hours
- NWC Employees= 300 hours

Seniors WELL program: Volunteerism

The Seniors WELL program operates from a philosophy of empowering seniors by promoting senior led programming. 22 knowledge philanthropists have volunteered their time over the year to share their knowledge and expertise in a wide variety of topics that are of interest to seniors. In addition, 6 seniors have volunteered as workshop assistants. We also have a van to assist seniors with transportation to and from programs and 2 senior drivers currently support the programming with driving. Our senior participant council provides input, acting as a sounding board for the Seniors WELL program. The council currently has 20 members that meet monthly to help steer the direction of the program.

Practicum Placements:

Vancouver Island University, Child and Youth Care: 2

Donations of Material Goods

The total value of donated items (such as clothing, kitchenware and such) from April 2017 to March 2018 is approximately \$55,411.

The donation values are broken down as followed:

- Apr= \$2983 (38 individual donors)
- May= \$6420 (44 individual donors)
- June= \$5925 (57 individual donors)
- July=\$ 4590 (56 individual donors)
- Aug= \$3986 (55 individual donors)
- Sept=\$4040 (37 individual donors)
- Oct=\$3257 (45 individual donors)
- Nov=\$6255 (53 individual donors)
- Dec=\$ 3490 (36 individual donors)
- Jan=\$ 1750 (23 individual donors)
- Feb=\$ 5540 (51 individual donors)
- Mar= \$7175 (61 individual donors)

Community Support and Donors

1-800-GOT-JUNK?		Lesley Silverberg
A Wee Cupcakery		London Drugs
Addition-Elle		Long and McQuade
Amethyst Forrest		Lou's Salon
Adritz Automation		Lux
Archie Johnstone		Mambo Pizza
Array Web Creative		Matt Norman-
Bees Knees Café		Waywest Mechanical Ltd.
Benjamin Moore and		Mayco Mix
Floors First Retailer, Qualicum Beach		Mewritesgooder.com
Blankets for Canada		Mid Island Metis Nation
Bluenose Motors		Ministikos Construction
Bocca CafeCafé		Modern Marketing Advantage
British Columbia Ministry of Justice		Nanaimo 710 club
Coast Capital Savings		Nanaimo Airport
Chameleon Hair Salon		Nanaimo Association for Community Living
Chatters Salon		Nanaimo Business Women's Network
City Tile		Nanaimo Chinese Cultural Society
Coastal Community Credit Union		Nanaimo Community Gardens
COBS Bread - Terminal Park		Nanaimo Daybreak Rotary
Community Action Initiative		Nanaimo Port Authority
Community Foundations of Canada		NISA.Net

Cooper McClintock		
Costco		NYLA
Country Grocer		Pomme Natural Market-Nanaimo
Country Grocer		Powerup Workshops
Danielle Dickinson		Quality Foods
Daryl Knievel-Structured Cable		ReStore
Dollarama		Ricki's Clothing
Dough Rathy-Rathy Custom Homes		Rotary Club of Nanaimo North
First Nanaimo Guiding Troop		Royal Bank of Canada
Flying Fish-Nanaimo		RW & Co.
Footprints of the Wolves		Samantha Letourneau
Fraternal Order of Eagles		Sartorial Boutique
Frock Off Inc.		Scotiabank
Graham Calder		Serauxmen Service Club
Great Canadian Oil Change		Serenity
Green Thumb Garden Centre		Sherwin-Williams
Haarsma Waste		Shoppers Drug Mart
Habitat for Humanity		Slegg's Lumber
Happy Haulers Moving Company		Smart Set
Hey Beautiful		SPCA Nanaimo
Home Depot		Starbucks
House of Indigo Boutique		Tech Soup
iBrolly		The Two-Headed Giant Comics
Intra Works IT Management		Thrifty Foods
IP Telecommunication Solutions		Tigh-Na-Mara Spa
Island Roots Farmer Market		Tim Hortons
Katherine LeGrange		Timber West
Lehigh Hanson Materials Ltd.		Value Lodge
		Vining Senini Lawyers
		Wellness News
		Woodgrove Centre

Community Partners

AIDS Vancouver Island (AVI) Nanaimo		Literacy Central Vancouver Island
All Canada Moving		Loaves and Fishes Foodbank
Altrusa of Nanaimo		Mid Island Metis Nation
Boys and Girls Club of Central Vancouver Island		Nanaimo Aboriginal Centre
British Columbia Ministry of Justice		Nanaimo Art Gallery
Canada Helps		Nanaimo Arts Council
Central Vancouver Island Multicultural Society		Nanaimo Family Life Association
Clay Tree Society		Nanaimo Food Share
Community Action Initiative		Rotary International
Community Partners		Seniors Connect
Cultural Society		Shoebox Project-Nanaimo
Discovery Youth and Family Addictions		The Port Theatre
Haven Society		The United Way Central and Northern Vancouver Island
Island Health		Tillicum Lelum
John Howard Society		Vancouver Island University Students' Union
Katimavik		Vancouver Island Vocational and Rehabilitation Services (VIVRS)
		Vancouver Island University
		Volunteer Nanaimo
		Western Edge Theatre



Ministry of
Justice



Funded in part by the government of Canada's New Horizon's for seniors programs.
We gratefully acknowledge the funding provided by the province of British Columbia.

Nanaimo Women's Resources Society
Financial Statements
March 31, 2019

Nanaimo Women's Resources Society

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For the year ended March 31, 2019

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Management's Responsibility

To the Members of Nanaimo Women's Resources Society:

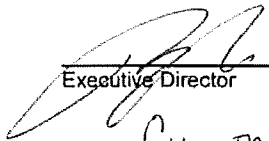
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting 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 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 Board of Directors is composed primarily of Directors who are neither management nor employees of the Society. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Society's external auditors.

MNP LLP is appointed by the Board to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

June 10, 2020



Executive Director
CHANTANE ROELENS.



Chair of Board of Director
TANIA BRZOVIC.

Independent Auditor's Report

To the Members of Nanaimo Women's Resources Society:

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of Nanaimo Women's Resources Society (the "Society"), which comprise the statement of financial position as at March 31, 2019, and the statements of operations and related schedules, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2019, and the results of its operations, changes in net assets and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many charitable organizations, the Society derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of this revenue was limited to the amounts recorded in the records of the Society and we were not able to determine whether any adjustments might be necessary to donation revenue and excess of revenue over expenses for the year ended March 31, 2019, and assets and net assets at March 31, 2019.

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 our report. We are independent of the Society 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 qualified opinion.

Emphasis of Matter – Comparative Information

We draw attention to Note 2 to the financial statements which describes that the Society adopted Canadian accounting standards for not-for-profit organizations on March 31, 2018 with a transition date of April 1, 2017. These standards were applied retrospectively by management to the comparative information in these financial statements, including the statement of financial position as at March 31, 2018 and April 1, 2017, and the statements of operations and related schedules, changes in net assets and cash flows for the year ended March 31, 2018 and related disclosures. We were not engaged to report on the restated comparative information, and as such, it is unaudited. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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 Society'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 Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society'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.

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 Society'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 Society'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 Society 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.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act (British Columbia), we report that, in our opinion, the accounting principles in Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

Nanaimo, British Columbia

June 10, 2020

MNP LLP

Chartered Professional Accountants

MNP
LLP

Nanaimo Women's Resources Society
Statement of Financial Position

As at March 31, 2019

	2019	2018 <i>Unaudited</i>	April 1 2017 <i>Unaudited</i>
Assets			
Current			
Cash	11,603	(1,324)	(2,914)
Restricted cash	50,299	21,376	42,391
Accounts receivable	15,383	8,563	31,041
Prepaid expenses and deposits	32,795	18,223	25,502
Goods and service tax recoverable	4,911	2,264	2,128
	114,991	49,102	98,148
Capital assets (Note 4)	13,382	23,235	40,816
	128,373	72,337	138,964
Liabilities			
Current			
Short term debt (Note 5)	10,000	10,000	10,000
Accounts payable and accruals (Note 6)	45,409	38,647	40,438
Deferred contributions (Note 7)	107,344	96,500	80,403
	162,753	145,147	130,841
Subsequent event (Note 12)			
Net Assets			
Capital fund	13,382	23,234	40,816
Operating fund	(47,762)	(96,044)	(32,693)
	(34,380)	(72,810)	8,123
	128,373	72,337	138,964

Approved on behalf of the Board

Director

CUE CARLSON

Director

TANIA BRZOVIC.

The accompanying notes are an integral part of these financial statements

Nanaimo Women's Resources Society

Statement of Operations

For the year ended March 31, 2019

	2019	2018 Unaudited
Revenue (Schedule 1), (Schedule 2)		
Grant revenue	567,747	366,729
Donations	65,196	37,206
Fundraising	2,073	-
Other revenue	-	27,000
Total revenue	635,016	430,935
Expenses		
Amortization	9,852	19,171
Bank charges and interest	6,384	3,499
Emergency funds	7,615	-
Emergency shelter expenses	48,200	-
Insurance	6,353	2,829
Memberships and dues	509	189
Office	10,177	13,347
Professional fees	14,910	21,286
Program related expenses	21,359	24,364
Promotion expenses	1,292	6,140
Rent	43,727	43,189
Repairs and maintenance	1,071	6,090
Salaries and benefits	392,354	310,304
Staff & board development	550	-
Travel	2,093	12,882
Utilities	30,140	48,438
Total expenses	596,586	511,728
Excess (deficiency) of revenue over expenses before other items	38,430	(80,793)
Other items		
Loss on disposal of capital assets	-	(140)
Excess (deficiency) of revenue over expenses	38,430	(80,933)

The accompanying notes are an integral part of these financial statements

Nanaimo Women's Resources Society

Statement of Changes in Net Assets

For the year ended March 31, 2019

	Operating Fund	Capital Fund	2019	2018
				<i>Unaudited</i>
Net assets - beginning of year	(96,044)	23,234	(72,810)	8,123
Excess (deficiency) of revenue over expenses	48,282	(9,852)	38,430	(80,933)
Net assets, end of year	(47,762)	13,382	(34,380)	(72,810)

The accompanying notes are an integral part of these financial statements

Nanaimo Women's Resources Society

Statement of Cash Flows

For the year ended March 31, 2019

	2019	2018 <i>Unaudited</i>
Cash provided by (used for) the following activities		
Operating activities		
Excess (deficiency) of revenue over expenses	38,430	(80,933)
Amortization	9,852	19,171
Loss on disposal of assets	-	140
	48,282	(61,622)
Changes in working capital accounts		
Accounts receivable	(6,820)	22,480
Goods and service tax recoverable	(2,647)	(136)
Prepaid expenses and deposits	(14,572)	7,279
Accounts payable and accruals	6,763	(1,934)
Deferred contributions	10,844	16,097
	41,850	(17,836)
Investing activities		
Purchase of capital assets	-	(1,729)
Proceeds on disposal of capital assets	-	140
	-	(1,589)
Increase (decrease) in cash resources	41,850	(19,425)
Cash resources, beginning of year	20,052	39,477
Cash resources, end of year	61,902	20,052
Cash resources are composed of:		
Cash	11,603	(1,324)
Restricted cash	50,299	21,376
	61,902	20,052

The accompanying notes are an integral part of these financial statements

Nanaimo Women's Resources Society

Notes to the Financial Statements

For the year ended March 31, 2019

1. Incorporation and nature of the organization

Nanaimo Women's Resources Society (the "Society") was incorporated under the authority of the Society Act of British Columbia as a charitable organization. It is a registered charity and thus is exempt from income taxes under Section 149 (1) of the Income Tax Act ("the Act").

The Society is committed to respectful and inclusive participation regardless of age, ethnicity, socio-economic background, religion and sexual orientation. The Society is working to strengthen women and families in order to create a healthier community.

2. Impact of adopting accounting standards for not-for-profit organizations

These are the Society's first financial statements prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO). The accounting policies in Note 3 have been applied in preparing the financial statements for the year ended March 31, 2019, the comparative information for the year ended March 31, 2018, and the opening ASNPO statement of financial position as at April 1, 2017 (the Society's date of transition to ASNPO).

3. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada and include the following significant accounting policies:

Fund accounting

The Society follows the deferral method of accounting for contributions and reports using fund accounting and maintains two funds: Operating Fund and Capital Fund.

The Operating Fund reports the Societies contributions and expenditures related to program delivery and administrative activities.

The Capital Fund reports the Society's assets and expenses related to equipment and other physical assets.

Revenue recognition

The Society uses the deferral method of accounting for contributions and reports on a fund accounting basis. Restricted contributions are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue in the Operating Fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Grants from various funding agencies are recognized as revenue in the funding period to which they relate. Donations are recognized when the donations are received. Fundraising revenue is recognized when the cash is received and fundraising event has occurred.

Contributed materials and services

Contributions of materials are recognized both as contributions and expenses in the statement of operations when a fair value can be reasonably estimated and when the materials are used in the normal course of the Society's operations and would otherwise have been purchased.

The Society would not be able to carry out its activities without the service of the many volunteers who donate a considerable number of hours per year. Because of the difficulty in compiling these hours, contributed service from volunteers are not recognized in the financial statement.

Financial instruments

The Society recognizes its financial instruments when the Society becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with Section 3840 *Related Party Transactions*.

At initial recognition, the Society may irrevocably elect to subsequently measure any financial instrument at fair value.

Nanaimo Women's Resources Society

Notes to the Financial Statements

For the year ended March 31, 2019

3. Significant accounting policies *(Continued from previous page)*

The Society subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those designated in a qualifying hedging relationship or that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost less impairment. With the exception of financial liabilities indexed to a measure of the Society's performance or value of its equity and those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in the excess of revenues over expenses for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

Capital assets

Purchased capital assets are recorded at cost. Amortization is provided using the declining balance and straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

	Method	Rate
Computer equipment	declining balance	30 %
Equipment	declining balance	20 %
Leasehold improvements	straight-line	2 years

Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Accounts receivable are stated after evaluation as to their collectibility. Amortization is based on the estimated useful life of the capital asset.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues and expenses in the periods in which they become known.

4. Capital assets

			2019	2018
	Cost	Accumulated amortization	Net book value	Unaudited Net book value
Computer equipment	26,147	21,763	4,384	6,263
Equipment	15,984	6,986	8,998	11,248
Leasehold improvements	27,473	27,473	-	5,724
	69,604	56,222	13,382	23,235

5. Short-term debt

Royal Bank of Canada line of credit with interest at prime plus 3.53%, due on the 1st day of each month. Prime rate was 3.95% at March 31, 2019 (2018-3.45%).

6. Accounts payable and accruals

Government remittances included in accounts payable is \$17,121 (2018 \$11,696).

Nanaimo Women's Resources Society

Notes to the Financial Statements

For the year ended March 31, 2019

7. Deferred contributions

Deferred contributions consist of externally restricted unspent contributions. Recognition of these amounts as revenue is deferred to periods when the specified expenditures are made. Deferred contributions balance consists of unspent funding from BC Gaming of \$50,299 and City of Nanaimo of \$57,045. Changes in the deferred contribution balance are as follows:

	2019	2018 <i>Unaudited</i>
Balance, beginning of year	96,500	80,403
Amount received during the year	164,000	96,500
Less: Amount recognized as revenue during the year	(153,156)	(80,403)
Balance, end of year	107,344	96,500

8. Financial instruments

The Society, as part of its operations, carries a number of financial instruments. It is management's opinion that the Society is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

9. Economic dependence

The Society's primary source of revenue is BC Housing grant, Service Canada grant and BC Gaming grant. The grant funding can be cancelled if the Society does not observe certain established guidelines. The Society's ability to continue viable operations is dependent upon maintaining its compliance with the criteria within BC Housing guideline, federal government guideline and BC gaming guideline. As at the date of these financial statements the Society believes that it is in compliance with the guidelines.

10. Remuneration

During the year, no employee remuneration paid greater than \$75,000. The members of the Board of Directors did not receive remuneration in the current or prior year.

11. Comparative figures

Certain comparative figures have been reclassified to conform with current year presentation.

12. Subsequent event

On June 10, 2019, the Society amalgamated with Nanaimo Citizen Advocacy Association and started operating as Society for Equity, Inclusion, and Advocacy: Central Vancouver Island (SEIA).

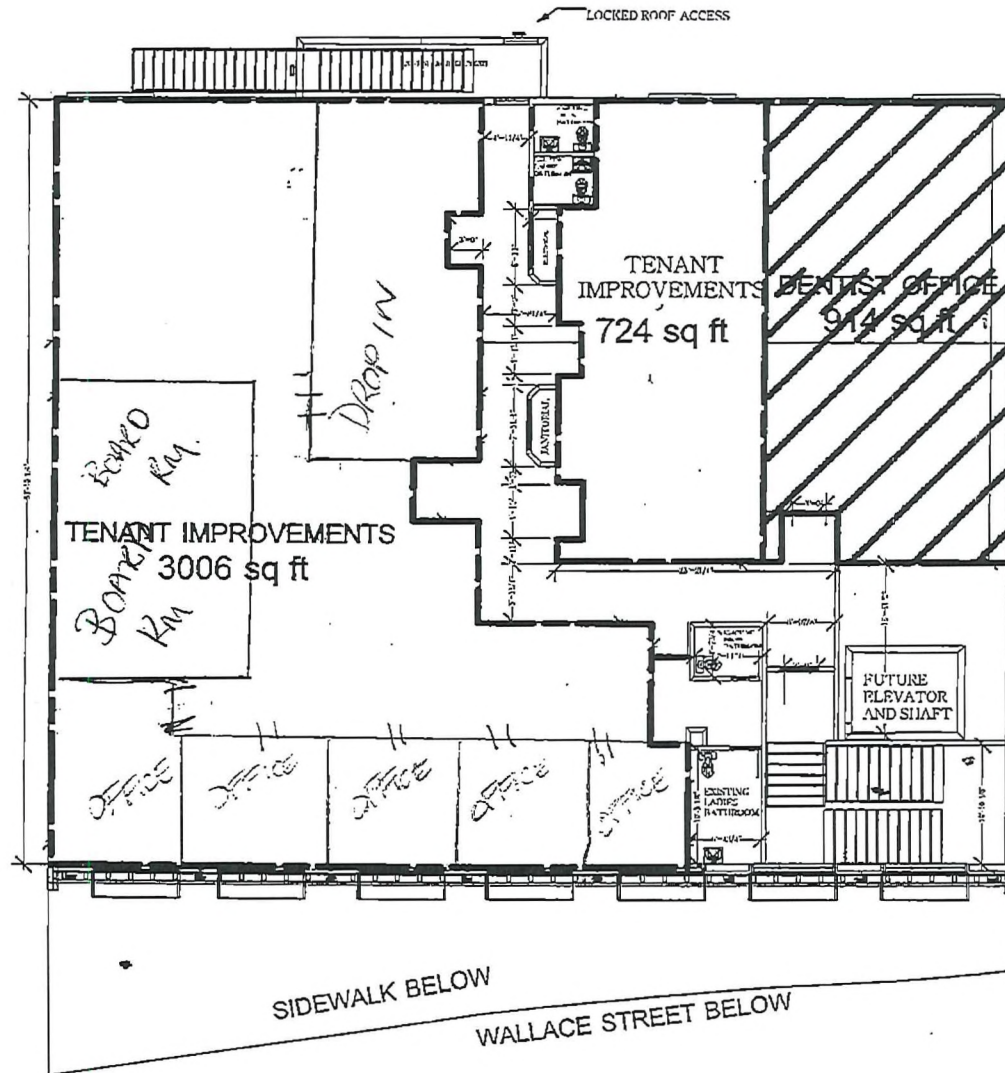
Nanaimo Women's Resources Society
Schedule 1 - Schedule of Shelter Revenues and Expenses
For the year ended March 31, 2019

	2019	<i>2018</i> <i>Unaudited</i>
Revenue		
Grant revenue	189,865	-
Expenses		
Promotion expenses	94	-
Professional fees	7,500	-
Salaries and benefits	146,851	-
Emergency shelter expenses	48,200	-
	202,645	-
Deficiency of revenue over expenses	(12,780)	-

Nanaimo Women's Resources Society
Schedule 2 - Schedule of Society Revenues and Expenses

For the year ended March 31, 2019

	2019	2018 <i>Unaudited</i>
Revenue		
Grant revenue	377,882	366,729
Donations	65,196	37,206
Fundraising	2,073	-
Other revenue	-	27,000
	445,151	430,935
Expenses		
Amortization	9,852	19,171
Bank charges and interest	6,384	3,499
Promotion expenses	1,198	6,140
Insurance	6,353	2,829
Office	10,177	13,347
Professional fees	7,410	21,286
Rent	43,727	43,189
Repairs and maintenance	1,071	6,090
Salaries and benefits	245,503	310,304
Program related expenses	21,359	24,364
Memberships and dues	509	189
Staff & board development	550	-
Emergency funds	7,615	-
Travel	2,093	12,882
Utilities	30,140	48,438
	393,941	511,728
Excess of revenue over expenses before other items	51,210	(80,793)
Other items		
Gain (loss) on disposal of capital assets	-	(140)
Excess of revenue over expenses	51,210	(80,933)



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BRITISH
COLUMBIA

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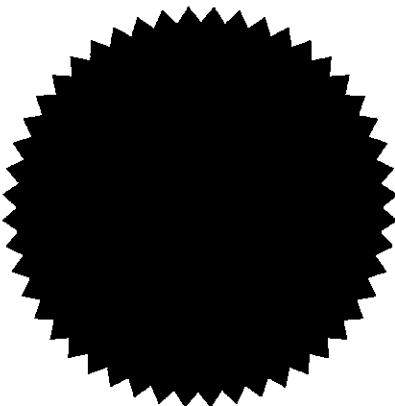
Societies Act

CERTIFICATE OF AMALGAMATION

**SOCIETY FOR EQUITY, INCLUSION, AND ADVOCACY: CENTRAL
VANCOUVER ISLAND**

I Hereby Certify that ~

NANAIMO CITIZEN ADVOCACY ASSOCIATION, incorporation number S0016473, and
THE NANAIMO WOMEN'S RESOURCES SOCIETY, incorporation number S0016658,
were amalgamated as one society under the name SOCIETY FOR EQUITY, INCLUSION,
AND ADVOCACY: CENTRAL VANCOUVER ISLAND on June 11, 2019 at 09:10 AM Pacific
Time.



*Issued under my hand at
Victoria, British Columbia*

A handwritten signature in cursive script, reading "Carol Prest".

CAROL PREST

REGISTRAR OF COMPANIES
PROVINCE OF BRITISH COLUMBIA
CANADA

ATTACHMENT E



CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use
2021
PTE-06

ORGANIZATION: NANAIMO BRAIN INJURY SOCIETY		DATE: APRIL 27, 2020	
ADDRESS: 101 - 235 BASTION STREET		PRESIDENT: THOMAS GRAUMAN	
NANAIMO, BC V9R 3N3		SENIOR STAFF MEMBER: KIX CITTON	
		POSITION: EXECUTIVE DIRECTOR	
		CONTACT: KIX CITTON	
TELEPHONE: 250-753-5600		TELEPHONE: 250-753-5600 X 201	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: NANAIMO			
NO. OF FULL TIME STAFF: No full time staff		NO. OF PART TIME STAFF: 6 part time employees ranging in hours from 21 - 32 hours per week.	
NO. OF COMMUNITY VOLUNTEERS: 28 Board members/volunteers/peer support		NO. OF VOLUNTEER HOURS PER YEAR: 1200 volunteer hours per week.	
CLIENTS SERVED, LAST YEAR: Navigator Prog. 161 clients Community Education - 689 (2018/19)		CLIENTS SERVED, THIS YEAR (PROJECTED): Navigator 169 w/180 calls/emails. Education 797	
B.C. SOCIETY ACT REG. NO.: S-0024257		REVENUE CANADA CHARITABLE REG. NO.: 89010 4060 RR0001	
CURRENT BUDGET: 2019/20		LEGAL DESCRIPTION OF PROPERTY: 101-235 Bastion St. Nanaimo, BC V9R 3A3	
INCOME 295,356			
EXPENSES: 295,356		TAX FOLIO NUMBER: 81535.000	
NEXT YEAR PROJECTED: 2020/21			
INCOME: 276,593		CURRENT YEAR TAXES (IF KNOWN): (\$1.84/sq ft) \$29,190.42 supplied by Owner <i>TOTAL</i>	
EXPENSES: 316,615			
SIGNATURE: Kix Citton	TITLE/POSITION: Executive Director		DATE: May, 5 2020
<p>NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).</p>			



APPLICATION FOR PERMISSIVE TAX EXEMPTION

Division 7 of the *Community Charter* permits Council to exempt from taxation, property used for certain purposes. Organizations that are successful in receiving a Permissive Taxation Exemption will be exempt from taxes in the following and subsequent years.

Applications for Permissive Taxation Exemptions are first examined to determine whether they meet the requirements of the *Community Charter*. If they do not, they must be rejected by the Finance & Audit Committee. If the application meets the requirements, the Committee will then evaluate the application on the basis of financial need, appropriateness and service provided to the local community. Applicants may be required to appear before the Committee to answer questions with respect to program services, finances or other issues. The Committee will then recommend that Council either approves or denies the application.

In preparation of your application, you are encouraged to submit any appendices that you feel would add to the understanding of your service. Please complete all attached forms even if you are submitting separate attachments. Ensure all questions on the application are completed or the application will be returned.

Please return applications to the Finance & Audit Committee, c/o Barbara Wardill, Finance Department, City of Nanaimo, 455 Wallace Street, Nanaimo, BC, V9R 5J6. If you require further information or have any questions regarding the application, please call Barbara Wardill at 250-755-4413. Applications received after July 1 cannot be placed on the Permissive Taxation Exemption Bylaw for the next taxation year.

The following attachments are also required for consideration:

1. Copy of most recent Society Act Annual Report (Form 11)
2. Most recent Year-End Financial Statement
3. Year-to-date Financial Statements
4. Current Year Budget (income and expenditure) or Year-to-Date Statement

Please provide a typewritten application and questionnaire response. The forms are available as a fillable pdf on the City's website, or a Word version of the questionnaire can be requested.

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

NBIS fosters opportunity and self-determination with those affected by Acquired Brain Injury and their families.

2. Please list the programs and services provided by your organization.

Community ABI Navigator: direct client services to those affected and their families. Includes Life after Brain Injury Program. Community Peer Support: Weekly coffee morning run by ABI volunteers for clients.

Hospital Peer Support Program: peer volunteers support ABI clients in the hospital.

Community Education: Annual symposium/monthly education workshops/Bi-monthly Understanding Brain Injury.

3. Are you planning to change or add to current programs and services in the future?

Along with sustaining current programming, we are exploring ways to expand client reach through offering on-line workshops, resources and supports using remote services.

4. Please describe the role of volunteers in your organization.

Hospital Peer Visitation: visit patients in hospital recovering from ABI.

Coffee Drop-in volunteers: facilitate supportive conversations in an information drop-in

Board & Committee Members: Ensure oversight of organization/conduct research/plan program Expansion.

Education Program: Offers a variety of professional education workshops. Admin: support staff with projects/research

5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

Grants/Funding received Annually: Island Health (VIHA); Brain Injury Alliance (BIA); Community Gaming Grant: United Way (UWMIVI); ICBC

One time donations/grants have been received from Service Clubs, BC Rehab, Serausmen, Nanaimo Foundation and others.

CITY OF NANAIMO GRANT QUESTIONNAIRE

6. Please provide details of fees for service in your organization, and how costs and fees are determined.

NBIS does not charge for any of our services or workshops. Our Annual Symposium at times have a cost depending on the length of the symposium and if we are providing a lunch and snacks during the day.

7. If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided.

NBIS is not part of a larger organization.

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.

Our move to Bastion street will necessitate renting out part of our office and programming space to offset the significant increase in our rental costs.

We are seeking practitioners to sub-lease office space for 2 days

per week. Our programming space can be rented out for NPO for AGM's, small events, etc.

9. Please describe current or planned approaches to self generated income.

NBIS will be covering the increased rental costs for our first year with our contingency fund.

NBIS will be seeking opportunities to raise awareness of ABI and donations through our annual campaign and June Brain Injury Awareness month.

CITY OF NANAIMO GRANT QUESTIONNAIRE

10. Is there any other information about your organization that you would like to provide to support your application?

NBIS has been serving the Nanaimo Community for over 35 years. In part, we have managed to provide excellent services relying on a moderate funding due to our low rent and tax exemption from the City of Nanaimo. Circumstances are steering us into re-locating to a new building with significant cost increase. We gratefully acknowledge previous Tax Exemptions awarded to NBIS and hope we can continue to receive this support in our new location.

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

Acknowledgment of City Grants are included on all our printed and on-line communications. Grants in direct aid of Symposiums are acknowledged verbally and stated on all printed information. Grants and tax exemptions are listed as line items on our Financial Statements and acknowledged at our Annual General Meetings.

Nanaimo Brain Injury Society
Financial Statements
March 31, 2019
(Unaudited - see Notice to Reader)

Notice To Reader

On the basis of information provided by management, we have compiled the statement of financial position of Nanaimo Brain Injury Society as at March 31, 2019 and the statement of operations and changes in net assets for the year then ended. We have not performed an audit or a review engagement in respect of these financial statements and, accordingly, we express no assurance thereon. Readers are cautioned that these statements may not be appropriate for their purposes.

Nanaimo, British Columbia

June 10, 2019

MNP LLP

Chartered Professional Accountants

Nanaimo Brain Injury Society
Statement of Financial Position

As at March 31, 2019
(Unaudited - see Notice to Reader)

	2019	2018
Assets		
Current		
Cash	229,764	199,272
Accounts receivable	5,143	10,305
Prepaid expenses	1,163	1,490
Goods and services tax receivable	1,652	1,656
	237,722	212,723
Capital assets	8,712	9,300
	246,434	222,023
Liabilities		
Current		
Accounts payable and accruals	6,138	5,262
Wages and benefits payable	13,046	7,750
	19,184	13,012
Deferred contributions	67,483	67,917
	86,667	80,929
Net Assets		
Unrestricted	40,185	34,754
Internally restricted	119,582	106,340
	159,767	141,094
	246,434	222,023

Nanaimo Brain Injury Society

Statement of Operations

For the year ended March 31, 2019

(Unaudited - see Notice to Reader)

	2019	2018
Revenue		
Brain Injury Program	120,306	112,423
Gaming revenue	51,250	51,250
Brain Injury Alliance	47,433	64,026
Donations	38,138	17,976
Grant revenue	9,090	450
United Way grant	6,000	6,000
Permissive tax exemption revenue	5,894	5,984
Other revenue	1,612	1,426
Interest income	1,058	876
Memberships	330	210
	281,111	260,621
Expenses		
Accounting and legal	2,361	1,909
Advertising	1,270	1,302
Amortization	4,336	2,655
Bank charges and interest	333	235
Food and beverage	33	313
Insurance	976	1,007
Licences and dues	255	235
Office supplies and expenses	14,395	10,435
Program expenses	3,244	1,184
Property tax	5,894	5,984
Rent	24,870	23,450
Salaries and benefits	176,605	136,173
Special events	3,569	915
Staff training	3,041	1,335
Subcontracts	17,658	20,800
Telephone	1,935	1,816
Travel	650	454
	261,425	210,202
Excess of revenue over expenses before other items	19,686	50,419
Other items		
Loss on disposal of capital assets	(1,013)	-
Excess of revenue over expenses	18,673	50,419

Nanaimo Brain Injury Society
Statement of Changes in Net Assets
For the year ended March 31, 2019
(Unaudited - see Notice to Reader)

	<i>Internally Restricted</i>	<i>Unrestricted</i>	2019	2018
Net assets beginning of year	106,340	34,754	141,094	90,675
Excess of revenue over expenses	-	18,673	18,673	50,419
Internal transfers	13,242	(13,242)	-	-
Net assets, end of year	119,582	40,185	159,767	141,094

Nanaimo Brain Injury Society
Comparative Balance Sheet - Balance Sheet YTD
Statement of Financial Position
Year End as at March 31, 2020

	<u>As at 31 Mar, 2020</u>
ASSET	
Current Assets	
Petty Cash	200
IS - Society (General)	30,269
IS - Society HI	45,582
IS - Gaming Savings	6
IS-Segregated	64,977
Gaming - Chequing	53,012
Undeposited Funds	1,336
Cash - Gift Cards	<u>31</u>
Total Cash	195,213
Accounts Receivable	17,750
Accounts Receivable other (100 women who care)	0
Prepaid Expenses	<u>2,045</u>
Total Current Assets	<u>215,208</u>
Capital Assets	
Leasehold Improvements	6,687
Leaseholds - Accum. Amortization	(6,480)
Office Furniture & Equipment	16,487
Accum. Amort. - Furniture & Equip.	(13,164)
Computer Equipment	34,309
Accum. Amort.-Computer Equipment	(31,488)
Website	4,356
Acc.Amort - Website	(2,178)
Equipment	7,644
Accum. Amort. - Equipment	<u>(7,461)</u>
Total Capital Assets	<u>8,712</u>
TOTAL ASSET	<u><u>223,920</u></u>

LIABILITY

Current Liabilities

DR - Gaming	53,000
DR - United Way	3,000
DR - Brain Injury Alliance	23,233
DR - ICBC	0
Accounts Payable	1,509

Mastercard Payable	217
Vacation payable	7,441
Accrued Liabilities	2,000
WCB Payable	82
GST/HST Paid on Purchases	(1,570)
GST/HST Owing (Refund)	(1,570)
Total Current Liabilities	88,913
TOTAL LIABILITY	88,913
EQUITY	
Retained Earnings	
Retained Earnings - Previous Year	159,769
Allocated Net Assets	(119,582)
Internally Restricted - Contingency	72,500
Internally Restricted - Other	23,749
Internally Restricted - Other	3,333
Internally Restricted - Other	20,000
Current Earnings	(24,761)
Total Retained Earnings	135,007
TOTAL EQUITY	135,007
LIABILITIES AND EQUITY	223,920

Generated On: 22 Apr, 2020

Interim Unaudited Financial Report as of March 31, 2020

Nanaimo Brain Injury Society
Statement of Operations
 April 1 2019 to March 31, 2020

	Actual 01 Apr, 2019 to 31 Mar, 2020	Budget 01 Apr, 2020 to 31 Mar, 2020
REVENUE		
Revenue		
Brain Injury Program - VIHA	121,184	117,947
Gaming Revenue	44,600	44,600
United Way	3,000	6,000
Brain Injury Alliance	47,150	46,150
Fundraising	0.00	5,000
Donations - Individual	3,259.60	2,500
Donations - Corporate	7,797.25	5,000
Donations - Service Clubs	2,474.50	5,000
TOTAL Donations & Fundraising	13,531	17,500
ICBC	17,500	17,500
Society Memberships	315	350
Donations in Kind	81	0
City Of Nanaimo Grant (ABI & IPV)	10,000	5,000
Grants: Other	5,000	1,500
Gov't Wage Subsidy	705	0
Revenue - Other	7,184	7,500
City of Nanaimo Tax Exemption	5,894	5,894
Internally Restricted Funds - Prev. Year	24,761	25,415
TOTAL REVENUE	300,906	295,356
TOTAL REVENUE	300,906	295,356
EXPENSE		
Payroll Expenses		
Wages & Salaries	178,717	177,807
EI Expense	4,081	4,036
CPP Expense	8,280	7,997
WCB Expense	374	409
Benefits Expense	22,054	23,863
Contract Wages	4,470	12,600
Total Payroll Expense	217,975	226,712
General & Administrative Expenses		
Janitorial Expense	184	350
Accounting & Legal	3,331	2,400
Advertising/Promotions/Media	1,609	1,500
Bank & Interest Charges	27	50

Computer Maintenance	1,060	800
Office Water	183	200
Furniture & Equipment	0	500
Computer Equipment	55	500
Computer Software	2,944	3,000
Program Expenses	5,527	3,000
Special Events Expenses	18,269	2,000
Membership Fees	236	250
Professional Fees	4,660	6,000
Payment Processing Fees	397	300
Honorarium	755	700
Staff & Board Expenses	1,042	800
Volunteer Expenses	678	1,500
Professional Development	1,855	3,700
Insurance	1,708	1,100
Office Supplies	805	1,300
Printing/Photocopy Expense	1,272	1,200
Equipment Lease/Rental	1,925	1,775
Office Expenses	29	300
Facility Reno/Improvements	0	200
Postage/Handling Expenses	51	100
Parking	108	50
Misc. Expenses	0	25
Offsite Rental	426	1,000
Property Tax Expense	5,894	5,894
Rent	24,499	24,500
Repair & Maintenance	0	200
Telephone & Internet	1,555	1,800
Meals & Entertainment	126	150.00
Milage Reimbursements	1,018	500.00
Travel/Transportation	599	500.00
Website	104	500.00
Total General & Admin. Expenses	82,931	68,644
TOTAL EXPENSE	300,906	295,356
NET INCOME/ (NET DEFICIT)	0.00	0.00

Generated On: 22 Apr, 2020

Interim unaudited Financial Statements as of March 31, 2020



CERTIFIED COPY
Of a document filed with the
Province of British Columbia
Registrar of Companies

Alhest
CAROL PREST

STATEMENT OF DIRECTORS AND REGISTERED OFFICE

BC Society • Societies Act

NAME OF SOCIETY: **NANAIMO BRAIN INJURY SOCIETY**

Incorporation Number:

S0024257

Business Number:

89010 4060 BC0001

Filed Date and Time:

July 10, 2019 08:04 AM Pacific Time

REGISTERED OFFICE ADDRESS INFORMATION

Delivery Address:

COMMUNITY SERVICES BUILDING
106-285 PRIDEAUX STREET
NANAIMO BC V9R 2N2

Mailing Address:

COMMUNITY SERVICES BUILDING
106-285 PRIDEAUX STREET
NANAIMO BC V9R 2N2

DIRECTOR INFORMATION

Last Name, First Name Middle Name:

BEVIS, RICK

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

FLYNN, MICHELLE

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

GRAUMAN, TOM

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

PRATT, WENDY

Delivery Address:

NANAIMO BC



STATEMENT OF DIRECTORS AND REGISTERED OFFICE

BC Society • Societies Act

Last Name, First Name Middle Name:

SMITH, NICOLE

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

STADLER, HEATHER ANN

Delivery Address:

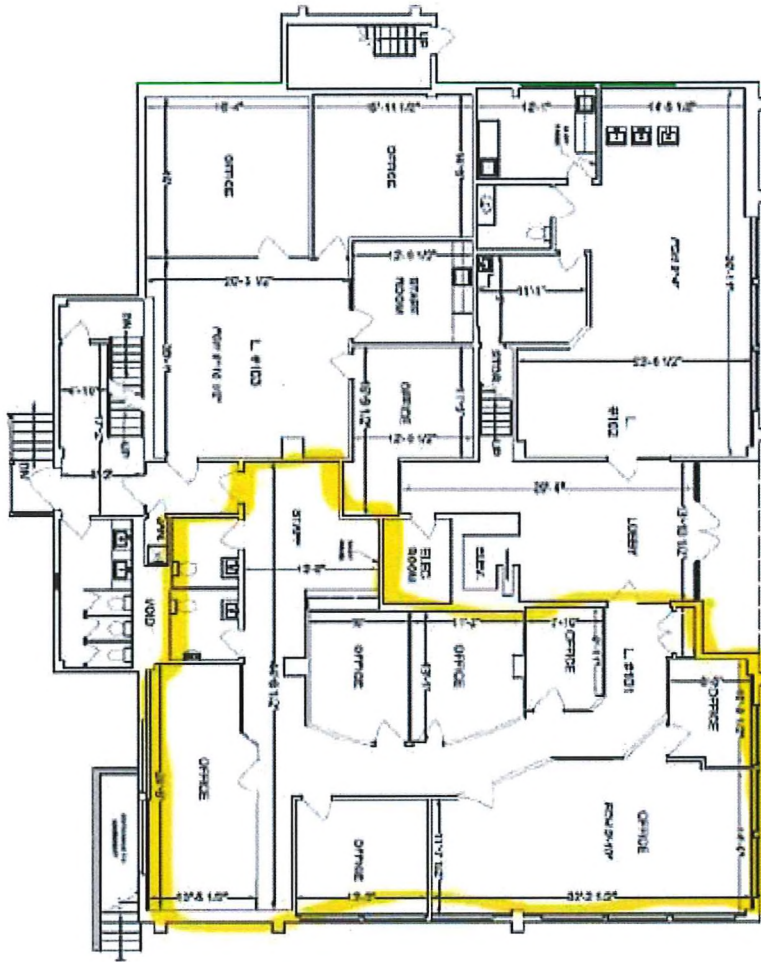
NANAIMO BC

Last Name, First Name Middle Name:

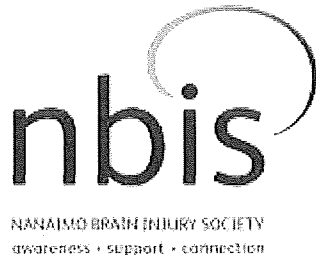
WASNER, ASHLEIGH

Delivery Address:

NANAIMO BC



#101-235 BOSTON ST.
2,491 sq. ft.



Your message is ready to be sent with the following file or link attachments:

NBIS Grant Application - 2020-21.pdf

Note: To protect against computer viruses, e-mail programs may prevent sending or receiving certain types of file attachments. Check your e-mail security settings to determine how attachments are handled.

Barbara Wardill

From: Kix Citton <kix@nbis.ca>
Sent: Thursday, August 6, 2020 12:53 PM
To: Barbara Wardill
Cc: admin@nbis.ca
Subject: RE: NBIS Cash Grant Application - 2020
Attachments: Unit 101 - 235 Bastion St..jpg

Hello Barb

Thank you for the note.

Please find attached screen shot of the floor plan. The space we are leasing is highlighted. Please let me know if this works for the application to Council.

The square footage was newly measured by the Landlord so it is different than the one that was approximated on our lease, and included in the original application for the cash grant. The updated measurement is 2491 sq. feet.

Please let me know if you have any questions.

Many thanks!

Kix

Visit our website for [COVID-19 Updates & Resources](#).

Kix Citton | Executive Director
Nanaimo Brain Injury Society
101-235 Bastion St. Nanaimo, BC V9R 3A3
250-753-5600 ext. 6 | kix@nbis.ca



NANAIMO BRAIN INJURY SOCIETY
awareness • support • connection

From: Barbara Wardill [mailto:Barbara.Wardill@nanaimo.ca]
Sent: August 6, 2020 11:59 AM
To: Kix Citton <kix@nbis.ca>
Subject: RE: NBIS Cash Grant Application - 2020
Importance: High

Good morning Kix,

Can you please provide me with a floor plan of the space you are leasing (complete with square footages) at 235 Bastion Street.

This will be part of your application to council.

Thank you,
Barb

Barbara Wardill, CPA, CMA, BSc.
Manager, Revenue Services
City of Nanaimo
Ph.: 250-755-4413



From: Kix Citton <kix@nbis.ca>
Sent: Monday, April 6, 2020 3:33 PM
To: Barbara Wardill <Barbara.Wardill@nanaimo.ca>
Cc: admin@nbis.ca
Subject: NBIS Cash Grant Application - 2020

Hello Barbara

I hope you and everyone at city hall are doing well. Thank you for your continued service to keep things going in these uncertain times!

Please find the attached documents in application for the cash grant to cover the property tax for our new office location, as per your suggestion. We will be applying for the permissive tax exemption in June for next year (2021), however, because we will move in (if all goes as planned) August 1, 2020 the current tax exemption will not apply.

Please note the amount we are asking for is dependant on the accuracy of the break-out of taxes given to us by the owner of \$1.54 per sq. foot. We understand that this may be different from the City's updated assessment. We ask that the City approve the grant to cover the property taxes for August 2020-December 2020 in principle, and update the actual mount when that information is available.

Attached:

1. NBIS Grant Application
2. 2018-2019 Financial Statements
3. Financial Reports as of Feb 29, 2020 (YTD Balance Sheet & Income Statement).
4. Certified Annual Society Report - YE 2019

Please contact me with any questions you may have.

Kind regards,
Kix

Kix Citton | Executive Director
Nanaimo Brain Injury Society
285 Prideaux Street, Nanaimo, BC V9R 2N2
250-753-5600 ext. 201 | kix@nbis.ca

ATTACHMENT F

Celebrating 10 years of service in your community!



Date: May 21, 2020

Re: Revised letter for the PTE Grant

To: Nanaimo City Council

Nanaimo Unique Kids Organization (NUKO) is a non-profit society. We operate a learning center to provide support to children and youth with neuro-developmental differences so that they may be successful academically, recreationally, socially and behaviourally. We meet the specific needs of our clients by setting up programs that work with each child/youth as an individual using a holistic approach. All in a safe environment with low student to staff ratios.

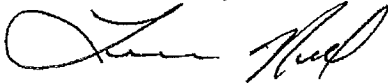
Nanaimo Unique Kids Organization was fortunately approved for the Permissive Tax Exemption for 60 Needham St, Nanaimo BC. We were in a lease to own option which expires in 2020. Please find attached to this letter is a completed application for Permissive Tax Exemption for 2021.

Registered Charitable No: 845550078 RR0001

BC Society Act Reg. No: S-48786

Website: www.nuko.ca

Sincerely,



Teresa Nielsen
Executive Director

Nanaimo Unique Kids Organization | 60 Needham Street Nanaimo, B.C. V9R 1K4
Telephone: 250-591-0102 | Website: www.nuko.ca



CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use
2021 PTE-07

ORGANIZATION: <i>Nanaimo Unique kids org.</i>		DATE:	
ADDRESS: <i>60 Needham st</i>		PRESIDENT: <i>Barbara Read</i>	
<i>Nanaimo BC</i>		SENIOR STAFF MEMBER: <i>Teresa Nielsen</i>	
<i>V9R-1K4</i>		POSITION: <i>Executive Director</i>	
		CONTACT: <i>Teresa</i>	
TELEPHONE: <i>250-591-0102</i>		TELEPHONE: <i>251-591-0102</i>	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: <i>Nanaimo, Ladysmith, Lantzville, Parksville</i>			
NO. OF FULL TIME STAFF: <i>8</i>		NO. OF PART TIME STAFF: <i>4</i>	
NO. OF COMMUNITY VOLUNTEERS: <i>30-50</i>		NO. OF VOLUNTEER HOURS PER YEAR: <i>1000-1500</i>	
CLIENTS SERVED, LAST YEAR: <i>31</i>		CLIENTS SERVED, THIS YEAR (PROJECTED): <i>34-40</i>	
B.C. SOCIETY ACT REG. NO.: <i>5-48786</i>		REVENUE CANADA CHARITABLE REG. NO.: <i>845530078RR0001</i>	
CURRENT BUDGET: <i>July 1, 2019- June 30, 2020</i>		LEGAL DESCRIPTION OF PROPERTY: <i>Lot A, Section 1 Nanaimo District Plan 49522</i>	
INCOME <i>\$563,140.00</i>		TAX FOLIO NUMBER: <i>82528.001</i>	
EXPENSES: <i>\$558,515.00</i>		CURRENT YEAR TAXES (IF KNOWN):	
NEXT YEAR PROJECTED: <i>July 2020 - June 2021</i>			
INCOME: <i>497,300.00</i>			
EXPENSES: <i>494,045.00</i>			
SIGNATURE: <i>[Signature]</i>		TITLE/POSITION: <i>Executive Director</i>	
		DATE: <i>APR 14/2020</i>	

NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).

City of Nanaimo Grant Request

1. Nanaimo Unique Kids Organization (NUKO) supports children and youth with neurological disabilities. We provide emotional, social, life-skills, tutoring and behavior support to children and youth. We provide information to the parents/guardians on where to go in the community for extra support for children. We will advocate for parents when extra supports or testing are required by the means of attending meetings or writing reports.
2. NUKO provides emotional, social, life-skills, tutoring and behavior support to children and youth. We provide information to the parents/guardians on where to go in the community for extra support for their children. We advocate for the parents when extra supports or testing are required by the means of attending meetings or writing reports. NUKO's Early Intervention Program supports clients under six years of age on the Autism Spectrum through skill development, recreation activities and intervention. This utilizes Applied Behaviour Analysis (ABA), an evidence base technique, to develop individualized programming for each child. This support services are overseen by our Behaviour Consultant Team from Salish Sea Behavioural Consulting. The parents are given the Behavioural Plan of Intervention (BPI) and attended regular meetings on the children progress. NUKO's Learning Centre offers tutoring services to children and youth school age that are registered with a distance education school. We currently have our clients registered with Navigate (NIDES school district 71). NIDES is located in Courtenay and provides all the academics, IEP's, report cards, and diplomas. Our mornings are spent working on the children/youth academics and the afternoons are spent on social learning, we bring in professional from the community to assist. Kerri Isham (Certified sexual health educator) comes in throughout the year to work with the children/youth. Steve Andrews (Bullying Back Off) comes in once a year to work with the children/youth. Denise Fraser (Nanaimo RCMP) comes in a few times a year to do the Dare Program with the children/youth. Jemana Elsharkawi (Salish Sea Behaviour Consulting) is asked to come in and assist with some of the children/youth from time to time when needed.
3. At this point there are no plans for NUKO to add or change any programs.
4. We are very fortunate to have members from our community on our board. We have volunteers come to help with the children and youth whether is if to help them further their own education or to fulfill a desire to help. All volunteers appreciate and enjoy the opportunity to assist with the children and youth. We have volunteers that help with the maintenance and upkeep of the centre, help at fundraising events, and public awareness.
5. Gaming Grant - \$6250.00 towards our Summer Camp program (successful) – Unfortunately we had to cancel our Summer Camp program and Gaming allowed us to use the funds towards purchasing a minivan.
 F.O.E.#15 - \$1000.00 towards our programs (successful)
 Knights of Columbus - \$500.00 towards our programs (successful)
 Rotary Club of Nanaimo - \$750.00 – towards equipment (successful)
 Local # 8 Union - \$500 – towards up grading security after break-in (successful)
 Woman of Moose - \$1000 – towards recreation activities (successful)

6. Fees for services received at our organization are dependent on which program and level of support the child or youth require. We offer 3 different levels of support to meet the individual needs, this consist of 3-1, 2-1, 1-1. Parents can use Autism Funding to cover the cost.
7. N/A
8. We are not planning to rent out any of the building.
9. Our current plan to generate more income for the organization is to increase the number of children and youth registered in our program, and to offer more services in future years. We will also continue with our fundraising efforts, and grant applications.
10. Nanaimo Unique Kids Organization is unique from other learning centre in town. We give every child a chance to learn and grow when we have open spaces at the centre. We have a proven track record of successful students being able to grow and learn in ways they have not been successful before.
11. When we receive the Permissive Tax Exemption, we will recognize the city's support on our social media. We thank you for your past support and look forward to your continued support. Without your support we would have to increase the cost of our services. With an increase in cost of services we would probably lose some of the children and youth that attend our program as some parents struggle financially to pay the current fee.



2019 BC SOCIETY ANNUAL REPORT

BC Society • Societies Act

NAME OF SOCIETY: **THE NANAIMO UNIQUE KIDS ORGANIZATION**

Incorporation Number: S0048786

Business Number: 84555 0078 BC0001

Filed Date and Time: November 13, 2019 03:51 PM Pacific Time

Annual General Meeting (AGM) Date: November 12, 2019

REGISTERED OFFICE ADDRESS INFORMATION

Delivery Address:

60 NEEDHAM ST
NANAIMO BC V9R 1K4

Mailing Address:

60 NEEDHAM ST
NANAIMO BC V9R 1K4

DIRECTOR INFORMATION AS OF November 12, 2019

Last Name, First Name Middle Name:

ANDERSON, BRENDA LEE

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

BAILEY, BRAD

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

EYTCHESON, HEATHER JILL

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

FRASER, DENISE M

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

HANDLEN, ROBERT

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

READ, BARBARA

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

ST. CLAIR, MARILYN

Delivery Address:

NANOOSE BAY BC

CERTIFICATION

I, Teresa Nielsen, certify that I have relevant knowledge of the society, and that I am authorized to make this filing.

**THE NANAIMO UNIQUE KIDS ORGANIZATION
FINANCIAL STATEMENTS
JUNE 30, 2019**

THE NANAIMO UNIQUE KIDS ORGANIZATION
FINANCIAL STATEMENTS
JUNE 30, 2019
(Unaudited - See Notice to Reader)

CONTENTS

Notice to Reader Report

Statement of Revenues and Expenditures

STATEMENT 1

Balance Sheet

STATEMENT 2

Statement of Changes in Net Assets

STATEMENT 3

Statement of Cash Flows

STATEMENT 4



JOSEPH LEA
—PUBLIC ACCOUNTANTS—

To the members of
The Nanaimo Unique Kids Organization

NOTICE TO READER

On the basis of information provided, we have compiled the balance sheet of The Nanaimo Unique Kids Organization as at June 30, 2019 and the statement of revenues and expenditures, changes in net assets and cash flows for the year then ended.

We have not performed an audit or a review engagement in respect of these financial statements and, accordingly, we express no assurance thereon.

Readers are cautioned that these statements may not be appropriate for their purposes.

JOSEPH LEA AND ASSOCIATES INC.
Public Business Accountant
Nanaimo, British Columbia
August 26, 2019

THE NANAIMO UNIQUE KIDS ORGANIZATION
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2019
(with 2018 figures for comparison)
(Unaudited - See Notice to Reader)

	2019	2018
REVENUES		
Student fees	\$ 243,179	\$ 236,223
Tutoring	361,860	357,600
Donations	10,559	20,307
Summer camp fees	-	5,945
Gaming income	7,350	10,980
Fundraising	11,546	5,403
Other income	177	3,356
	<u>634,671</u>	<u>639,814</u>
EXPENSES		
Advertising and promotion	2,655	745
Amortization	3,858	4,159
Behaviour consultant	14,837	15,580
Business taxes, licenses and memberships	975	1,493
Fundraising	1,533	8,737
Insurance	5,446	5,254
Interest and bank charges	649	1,123
Office	8,446	7,497
Professional fees	7,512	8,762
Program expenses	4,369	3,605
Rental	89,000	67,000
Repairs and maintenance	11,553	17,577
Salaries and wages	391,658	371,245
School supplies	21,103	14,496
Security	429	300
Telephone	3,704	4,079
Training and workshops	6,476	4,675
Travel	1,964	452
Utilities	9,351	7,660
Vehicle	8,897	9,919
	<u>594,415</u>	<u>554,358</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ 40,256</u>	<u>\$ 85,456</u>

THE NANAIMO UNIQUE KIDS ORGANIZATION
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2019
(with 2018 figures for comparison)
(Unaudited - See Notice to Reader)

	General Fund	Restricted Fund	Capital Asset Fund	2019	2018
NET ASSETS -, Beginning of year	\$ 160,726	\$ 6,250	\$ 17,652	\$ 184,628	\$ 99,172
EXCESS OF REVENUES OVER EXPENSES	<u>32,644</u>	<u>(6,250)</u>	<u>13,862</u>	<u>40,256</u>	<u>85,456</u>
NET ASSETS -, End of year	<u>\$ 193,370</u>	<u>\$ -</u>	<u>\$ 31,514</u>	<u>\$ 224,884</u>	<u>\$ 184,628</u>

THE NANAIMO UNIQUE KIDS ORGANIZATION**BALANCE SHEET****AS AT JUNE 30, 2019**(with 2018 figures for comparison)
(Unaudited - See Notice to Reader)

	2019	2018
ASSETS		
CURRENT ASSETS		
Cash	\$ 160,393	\$ 144,109
Restricted cash	33,537	35,555
GST recoverable	3,899	2,538
Prepaid expenses	<u>15,675</u>	<u>7,424</u>
	<u>213,504</u>	<u>189,626</u>
PROPERTY, PLANT AND EQUIPMENT		
Computer software	-	878
Equipment	8,158	8,158
Leasehold improvements	16,103	16,103
Computer hardware	22,211	21,291
Motor vehicles	<u>93,800</u>	<u>77,000</u>
	140,272	123,430
Accumulated amortization	<u>(108,758)</u>	<u>(105,778)</u>
	<u>31,514</u>	<u>17,652</u>
	<u>\$ 245,018</u>	<u>\$ 207,278</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 3,879	\$ 3,064
Wages payable	5,584	4,439
Employee deductions payable	8,863	8,897
Payroll benefits payable	1,808	-
Deferred income	<u>-</u>	<u>6,250</u>
	<u>20,134</u>	<u>22,650</u>
NET ASSETS		
General fund	193,370	160,726
Restricted fund	-	6,250
Capital asset fund	<u>31,514</u>	<u>17,652</u>
	<u>224,884</u>	<u>184,628</u>
	<u>\$ 245,018</u>	<u>\$ 207,278</u>

THE NANAIMO UNIQUE KIDS ORGANIZATION

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2019

(with 2018 figures for comparison)
(Unaudited - See Notice to Reader)

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess of revenues over expenses - Statement 1	\$ 40,256	\$ 85,456
Items not requiring an outlay of funds		
Amortization of property, plant and equipment	<u>3,858</u>	<u>4,159</u>
	44,114	89,615
Changes in non-cash working capital - operations		
Accounts receivable	-	1,208
Accounts payable	816	(1,024)
Deferred revenue	(6,250)	(5,045)
Prepaid expenses	(8,251)	(1,200)
GST payable	(1,361)	(407)
Wages payable	1,144	(153)
Employee deductions payable	(34)	1,439
	<u>1,808</u>	<u>-</u>
	<u>(12,128)</u>	<u>(5,182)</u>
Cash flows provided from operations	<u>31,986</u>	<u>84,433</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	<u>(17,720)</u>	<u>(14,549)</u>
INCREASE IN CASH FLOWS	14,266	69,884
Cash and equivalents, beginning of year	<u>179,664</u>	<u>109,780</u>
Cash and equivalents, end of year	<u>\$ 193,930</u>	<u>\$ 179,664</u>
CASH AND EQUIVALENTS CONSIST OF:		
Cash	\$ 160,393	\$ 144,109
Restricted cash	<u>33,537</u>	<u>35,555</u>
	<u>\$ 193,930</u>	<u>\$ 179,664</u>

NANAIMO UNIQUE KIDS ORGANIZATION
INCOME STATEMENT
FOR THE YEAR ENDED JUNE 30, 2020

	JANUARY 2020		YTD 2020		FISCAL YEAR 2019	
	Actual	Budget	Actual	Budget	Actual	Budget
REVENUE						
Donations	992	1,500	10,113	5,000	10,559	5,000
Fundraising	407	1,500	1,143	4,300	11,546	3,300
Interest	15	4	85	4,305	-	4,280
NIDES	31,200	33,600	146,400	336,000	-	275,000
Other	-	-	1,590	-	7,527	-
Parent fees	16,180	20,000	108,246	213,535	243,179	230,800
Summer camp	-	-	-	-	-	-
Tutoring	-	-	8,540	-	361,860	85,400
	48,794	56,604	276,117	563,140	634,671	603,780
EXPENSES						
Advertising	1,257	245	3,686	4,890	4,188	4,190
Facility	8,035	9,805	59,309	113,670	114,037	122,381
Insurance	-	-	411	5,617	5,446	5,448
Memberships	-	51	780	1,914	975	1,487
Office	771	510	4,733	8,290	9,095	6,795
Payroll	22,043	25,752	175,596	364,730	406,495	415,185
Professional fees	434	580	3,931	11,660	7,512	9,460
Recreation	899	1,025	4,193	10,338	4,369	8,563
Supplies	3,629	1,200	11,500	25,790	21,103	13,605
Training	-	1,200	5,143	5,800	6,476	6,300
Transportation	-	1,880	6,127	15,816	10,861	13,200
	37,068	42,248	275,409	568,515	590,557	606,614
Net income (loss)	11,726	14,356	708	(5,375)	44,114	(2,834)

**NANAIMO UNIQUE KIDS ORGANIZATION
BUDGET PROPOSAL
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>2020</u>	<u>2019</u>	<u>2018</u>
REVENUE			
Donations	5,000	5,000	5,000
Fundraising	4,300	3,300	-
Interest and other	4,305	4,280	2,248
NIDES	336,000	275,000	230,000
Parent fees	213,535	230,800	191,950
Summer camp	-	-	2,150
Tutoring	-	85,400	10,000
	<u>563,140</u>	<u>603,780</u>	<u>441,348</u>
EXPENSES			
Advertising	4,890	4,190	4,480
Facility	113,670	122,381	96,052
Insurance	5,617	5,448	6,048
Memberships	1,914	1,487	336
Office	8,290	6,795	4,948
Payroll	364,730	415,185	298,939
Professional fees	11,660	9,460	4,112
Recreation	10,338	8,563	2,860
Supplies	25,790	13,605	10,670
Training	5,800	6,300	3,610
Transportation	15,816	13,200	13,700
	<u>568,515</u>	<u>606,614</u>	<u>445,755</u>
Net income (loss)	<u><u>(5,375)</u></u>	<u><u>(2,834)</u></u>	<u><u>(4,407)</u></u>

**NANAIMO UNIQUE KIDS ORGANIZATION
BUDGET
FOR THE YEAR ENDED JUNE 30, 2021**

DRAFT

	<u>2021</u>	<u>2020</u>
REVENUE		
Donations	3,000	5,000
Fundraising	3,550	4,300
Interest and other	25,000	4,305
NIDES	276,000	336,000
Parent fees	189,750	213,535
Summer camp	-	-
Tutoring	-	-
	<u>497,300</u>	<u>563,140</u>
EXPENSES		
Advertising	5,900	4,890
Facility	76,642	113,670
Insurance	8,135	5,617
Memberships	2,050	1,914
Office	6,180	8,290
Payroll	332,563	364,730
Professional fees	11,700	11,660
Recreation	11,200	10,338
Supplies	14,750	25,790
Training	5,725	5,800
Transportation	19,200	15,816
	<u>494,045</u>	<u>568,515</u>
Net income (loss)	<u><u>3,255</u></u>	<u><u>(5,375)</u></u>

ATTACHMENT G



**CITY OF NANAIMO
APPLICATION FOR PERMISSIVE
TAX EXEMPTION**

Office Use

2021 PTE-08

ORGANIZATION: Vancouver Island Mental Health Society (VIMHS)		DATE: JUNE 24, 2020	
ADDRESS: 285 ROSEHILL STREET		PRESIDENT: ARTHUR BURROWS	
NANAIMO, BC		SENIOR STAFF MEMBER: TARYN O'FLANAGAN	
V9S 1E1		POSITION: EXECUTIVE DIRECTOR	
		CONTACT: STEVE THOMPSON	
TELEPHONE: 250 758 8711		TELEPHONE: 250 588 1491	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: THE SOCIETY PROVIDES TRANSITIONAL HOUSING AND COMMUNITY BASED SUPPORT SERVICES. RESIDENTS MAY HAVE ADDICTIONS IN ADDITION TO A MENTAL ILLNESS. VIMHS ADDRESSES THESE ISSUES IN ALL HOUSING PROJECTS USING A RECOVERY BASED PSYCHOSOCIAL MODEL. WE CURRENTLY SERVE CLIENTS IN NANAIMO AND CAMPBELL RIVER			
NO. OF FULL TIME STAFF: 25		NO. OF PART TIME STAFF: 45	
NO. OF COMMUNITY VOLUNTEERS: 8		NO. OF VOLUNTEER HOURS PER YEAR: 150	
CLIENTS SERVED, LAST YEAR: APPROX. 250		CLIENTS SERVED, THIS YEAR (PROJECTED): EST. 300	
B.C. SOCIETY ACT REG. NO.: S-0012994		REVENUE CANADA CHARITABLE REG. NO.: 122 112 816 RR0001	
CURRENT BUDGET: \$2,936,000		LEGAL DESCRIPTION OF PROPERTY: LT A, SEC 1, LD 32, PLN EPP79331	
INCOME: \$2,936,000		TAX FOLIO NUMBER: 82664.001	
EXPENSES: \$3,043,000			
NEXT YEAR PROJECTED: \$3,200,000		CURRENT YEAR TAXES (IF KNOWN): \$1,016.14	
INCOME: \$3,200,000			
EXPENSES: \$3,200,000			
SIGNATURE: <i>TARYN O'FLANAGAN</i>		TITLE/POSITION: EXECUTIVE DIRECTOR	DATE: JUNE 24, 2020

NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT), AS WELL AS THE MOST RECENT SOCIETY ACT ANNUAL REPORT (FORM 11).

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

Vancouver Island Mental Health Society (VIMHS) currently provides housing for 69 adults who have psychiatric illness and who in many cases also have an addiction. We provide staff support to aid in life-skills building so they can function as independently as possible. In many cities, the psychiatrically disabled make a significant portion of the homeless population. We are proud to be part of the solution of homelessness here in Nanaimo.

2. Please list the programs and services provided by your organization.

Psycho-Social Rehabilitation, Medication management, Job preparation, mindfulness Training, preparation for renting (Ready to Rent Program), assessment and therapeutic Milieu, public education through workshops such as Mental Health First Aid and Hearing Voices that are Disturbing, supported housing, sobering and assessment center, overdose prevention site, community education initiatives.

3. Are you planning to change or add to current programs and services in the future?

We are always open to expanding our services with the right community partners on projects that align with our organizations mission, and strengths.

4. Please describe the role of volunteers in your organization.

VIMHS has a dedicated 8 Board of Directors who spend many hours working with paid staff to ensure that we deliver the best service possible. We also have a variety of health field volunteers such as yoga or exercise instructors who work with our residents. We also make space available for peer/volunteer groups such as Alcoholics Anonymous and Narcotics

5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

VIMHS applied for and received funds from the United Way Nanaimo, from BC Gaming Branch, BC Housing, Rotary Club North and Mid Island Coop in recent years.

CITY OF NANAIMO GRANT QUESTIONNAIRE

- 6. Please provide details of fees for service in your organization, and how costs and fees are determined.**

The 2352/2356 Rosstown Rd location is a licensed facility which charges the Ministry of Housing and Social Development a mandated per diem of \$45 / day. Our Semi-independent (SIL) houses charge \$425.00/month rent.

- 7. If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided.**

VIMHS is an independent Non Profit Society and registered charity

- 8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.**

N/A

- 9. Please describe current or planned approaches to self generated income.**

VIMHS has a fairly consistent ability to generate income of roughly \$50,000 / year. This is through fundraising, and delivering training programs to other organizations at a reduced cost, to benefit the community.

- 10. Is there any other information about your organization that you would like to provide to support your application?**

We have received an Innovative Community Capacity Building Award. Our Public Education and Community Outreach Programs support psychiatrically disabled, low income individuals. Twenty percent, or one in five people have mental health issues; more individuals die by suicide than in all motor vehicle accidents combined, indeed suicide is the leading cause of death for those under the age of 24. Estimates are that up to 90% of homeless persons have a mental illness and their average life expectancy is 20 years shorter than the rest of the population. The situation is dire; the effect of our Public Education and Community Outreach Programs is to increase the responsiveness of community institutions and the general public to the population disabled by mental illnesses increasing their greater participation in the wider community, including its arts, culture, sports, recreation, and community education.

CITY OF NANAIMO GRANT QUESTIONNAIRE

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

We recognize the City's support on all printed materials, at our AGM, and on our website.

G:\ADMINISTRATION\Committees\Grants Advisory Sub-Committee\Grants Application Forms\Applications, Instructions, Info\
Permissive Tax Exemption Application.docx

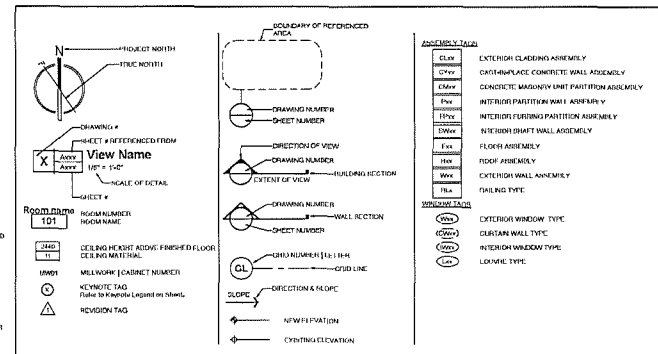
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INSUL-1	FIBROUS MINERAL WOOL
INSUL-2	FIBROUS GLASS INSULATION
INSUL-3	FOL-FOCLED FIBROUS GLASS INSULATION
INSUL-4	EXTRUDED POLYSTYRENE INSULATION
INSUL-5	POLYISOCYANURATE RIGID BOARD INSULATION
INSUL-6	EXPANDED POLYETHYLENE INSULATION
INSUL-7	CONCRETE FACED EXTRUDED POLYSTYRENE
INSUL-8	HEMHOLLOW ROCKWOOL INSULATION
INSUL-9	FOAMED IN PLACE INSULATION
INSUL-10	EMRAY APPLIED THERMAL INSULATION

GL-1	FLOAT GLASS
GL-2	TEMPERED GLASS
GL-3	LAMINATED GLASS
GL-4	LOW EMISSIVITY GLASS (LOW-E)
GL-5	POLISHED GEORGIAN WHEEL GLASS
GL-6	BRANDHEL GLASS
GL-7	SILVERED MIRROR GLASS
IGU-1	INSULATED GLAZING UNIT (FLOAT GLAZING)
IGU-2	INSULATED GLAZING UNIT (TEMPERED GLAZING)

Q2-1	GYP-SUM BOARD: 15.8mm TYPE X ¹
Q2-2	GYP-SUM CEILING BOARD: 15.8mm TYPE
Q2-3	FLEXIBLE GYP-SUM BOARD: 15mm
Q2-4	WATER RESISTANT GYP-SUM BOARD: 15mm
Q2-5	IMPACT RESISTANT GYP-SUM BOARD: 15mm
Q2-6	ALUM. RESISTANT GYP-SUM BOARD: 15mm
Q2-7	GYP-SUM TILE BACKER BOARD: 15.8mm
Q2-8	CEMENTITIOUS BACKER BOARD THICK
Q2-9	COVER OR GROUTING BOARD THICKNESS

Source	Flow	Unit
HAZARDOUS	1.51 M	HAZARDOUS
LEVEL 1	17.92 km ²	LEVEL 1
LEVEL 2	17.92 km ²	LEVEL 2
LEVEL 3	17.92 km ²	LEVEL 3
LEVEL 4	17.92 km ²	LEVEL 4

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CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use

ORGANIZATION: Vancouver Island Mental Health Society (VIMHS)		DATE: JUNE 24, 2020	
ADDRESS: 2356 ROSSTOWN ROAD		PRESIDENT: ARTHUR BURROWS	
NANAIMO, BC		SENIOR STAFF MEMBER: TARYN O'FLANAGAN	
V9T 3R7		POSITION: EXECUTIVE DIRECTOR	
		CONTACT: STEVE THOMPSON	
TELEPHONE: 250 758 8711		TELEPHONE: 250 588 1491	
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G:\ADMINISTRATION\Committees\Grants Advisory Sub-Committee\Grants Application Forms\Applications, Instructions, Info\
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2019 BC SOCIETY ANNUAL REPORT

BC Society • Societies Act

NAME OF SOCIETY: **VANCOUVER ISLAND MENTAL HEALTH SOCIETY**

Incorporation Number: S0012994

Business Number: 12211 2816 BC0001

Filed Date and Time: June 27, 2019 04:39 PM Pacific Time

Annual General Meeting (AGM) Date: June 25, 2019

REGISTERED OFFICE ADDRESS INFORMATION

Delivery Address:

2352 - 2356 ROSSTOWN ROAD
NANAIMO BC V9T 3R7

Mailing Address:

2352 - 2356 ROSSTOWN ROAD
NANAIMO BC V9T 3R7

DIRECTOR INFORMATION AS OF June 25, 2019

Last Name, First Name Middle Name:

BRENNAN, JAMES

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

BURROWS, ARTHUR

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

FRASER, LYNNE

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

HOBENSHIELD, SHARON

Delivery Address:

NANOOSE BAY BC

Last Name, First Name Middle Name:

LUCHTMEYER, NATALIE

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

MINHAS, GAGAN

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

SCOTT, BILL

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

WILLIAMSON, BROCK

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

YAN, CHERYL

Delivery Address:

NANAIMO BC

CERTIFICATION

I, Jan Arkell, certify that I have relevant knowledge of the society, and that I am authorized to make this filing.

**VANCOUVER ISLAND MENTAL
HEALTH SOCIETY
FINANCIAL STATEMENTS
March 31, 2019**

VANCOUVER ISLAND MENTAL HEALTH SOCIETY

INDEX TO THE FINANCIAL STATEMENTS

As at **March 31, 2019**

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Statement of Revenue and Expenses	5
Statement of Changes in Net Assets	6
Statement of Cash Flows	7
Notes to the Financial Statements	8 - 16
Schedule of Supported Housing Revenue and Expenses	17
Schedule of Gateway House Revenue and Expenses	18
Schedule of Boundary Project Revenue and Expenses	19
Schedule of Rosehill Apartments Revenue and Expenses	20
Schedule of Campbell River Sobering Centre Revenue and Expenses	21

Partners

Grant McDonald, CPA, CA*

Lee-Anne Harrison, CPA, CA*

Anna Jones, CPA, CA*

Joanne Novak, CPA CA*

*incorporated



INDEPENDENT AUDITOR'S REPORT

The Directors
Vancouver Island Mental Health Society

Report on Financial Statements

We have audited the accompanying financial statements of **Vancouver Island Mental Health Society** which comprise the statement of financial position as at March 31, 2019 and the statements of revenue and expenses, changes in net assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Vancouver Island Mental Health Society as at March 31, 2019 and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our 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. 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:

INDEPENDENT AUDITOR'S REPORT

(Continued)

- 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 Vancouver Island Mental Health Society'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 entity'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 Vancouver Island Mental Health Society 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the Vancouver Island Mental Health Society to express an opinion on the financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

INDEPENDENT AUDITOR'S REPORT

(Continued)

Basis for Qualified Opinion

As is common with many not-for-profit organizations, the society derives revenue from donations and fundraising, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the society and we were not able to determine whether any adjustments might be necessary to donations and fundraising, excess of revenues over expenditures, assets, or net assets.

Report on Other Legal and Regulatory Requirements

As required by the *Society Act* (British Columbia), we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.



CHURCH PICKARD

Chartered Professional Accountants

Nanaimo, B.C.
June 25, 2019

VANCOUVER ISLAND MENTAL HEALTH SOCIETY

STATEMENT OF FINANCIAL POSITION

As at **March 31, 2019**

	2019	2018
Assets		
Current		
Cash	\$ 722,236	\$ 526,864
Accounts receivable	39,143	39,685
Prepaid expenses	<u>9,647</u>	<u>10,126</u>
	771,026	576,675
Restricted cash - Note 3	197,067	54,248
Property and equipment - Note 2	<u>781,046</u>	<u>711,349</u>
	<u>\$ 1,749,139</u>	<u>\$ 1,342,272</u>

Liabilities and Net Assets

Current		
Accounts payable and accrued liabilities - Note 10	\$ 310,795	\$ 234,094
Deferred revenue - Note 5	178,482	175,008
Current portion of mortgage - Note 11	<u>7,021</u>	<u>4,620</u>
	496,298	413,722
Callable debt - Note 12	<u>243,174</u>	<u>128,092</u>
	<u>739,472</u>	<u>541,814</u>
Long-term		
Deferred capital contributions - Note 6	160,600	173,211
Mortgage - BC Housing - Note 11	<u>-</u>	<u>7,023</u>
	160,600	180,234
	<u>900,072</u>	<u>722,048</u>
Net assets		
Investment in property and equipment	370,251	398,403
Externally restricted	31,076	26,325
Internally restricted	165,991	27,923
Unrestricted	<u>281,749</u>	<u>167,573</u>
	849,067	620,224
	<u>\$ 1,749,139</u>	<u>\$ 1,342,272</u>

Approved:

Bill Scott

Arthur Burrows

VANCOUVER ISLAND MENTAL HEALTH SOCIETY

STATEMENT OF REVENUE AND EXPENSES

For the year ended **March 31, 2019**

	2019	2018
Revenue		
Vancouver Island Health Authority	\$ 1,586,329	\$ 1,439,177
Nanaimo Affordable Housing	539,396	539,396
Rents - Note 19	101,271	107,407
User fees - Note 18	96,624	106,394
Senior's Connect	63,028	25,022
Gaming	47,158	53,313
Donations and fundraising - Note 17	45,380	39,685
Other income	38,735	23,441
Mental Health First Aid	33,230	6,376
BC Housing - Note 11	11,568	8,429
City of Nanaimo - Note 14	<u>7,317</u>	<u>7,207</u>
	<u>2,570,036</u>	<u>2,355,847</u>
Expenses		
Wages and benefits	1,824,212	1,795,259
Amortization	90,390	88,408
Telephone, office, and administration	82,122	65,781
Food and supplies	67,631	60,338
Utilities	49,346	57,681
Community educational programs	47,153	53,751
Organizational and staff development	43,905	19,704
Repairs and maintenance	34,659	68,387
Rents	29,824	21,179
Community reintegration	26,394	26,269
Professional fees	18,583	14,694
Insurance	16,040	13,483
Property tax - Note 14	6,637	10,173
Mental Health First Aid	4,201	4,861
Mortgage interest	<u>96</u>	<u>142</u>
	<u>2,341,193</u>	<u>2,300,110</u>
Excess of revenue over expenses	<u>\$ 228,843</u>	<u>\$ 55,737</u>

VANCOUVER ISLAND MENTAL HEALTH SOCIETY

STATEMENT OF CHANGES IN NET ASSETS

For the year ended **March 31, 2019**

	Investment in Property and Equipment	Externally Restricted Net Assets	Internally Restricted Net Assets	Unrestricted	Total 2019	Total 2018
Balance, beginning of the year	\$ 398,403	\$ 26,325	\$ 27,923	\$ 167,573	\$ 620,224	\$ 564,488
Excess of revenue over expenses	-	-	-	228,843	228,843	55,737
Amortization of property and equipment	(90,390)	-	-	90,390	-	-
Purchase of equipment	160,086	-	-	(160,086)	-	-
Contribution to replacement reserves	-	2,444	3,760	(6,204)	-	-
Amortization of deferred contributions related to property and equipment	12,612	-	-	(12,612)	-	-
Transfers	-	1,876	133,806	(135,682)	-	-
Interest earned on restricted bank accounts	-	431	502	(933)	-	-
Debt repayment (issuance of new debt)	<u>(110,460)</u>	<u>-</u>	<u>-</u>	<u>110,460</u>	<u>-</u>	<u>-</u>
	<u>\$ 370,251</u>	<u>\$ 31,076</u>	<u>\$ 165,991</u>	<u>\$ 281,749</u>	<u>\$ 849,067</u>	<u>\$ 620,225</u>

VANCOUVER ISLAND MENTAL HEALTH SOCIETY

STATEMENT OF CASH FLOWS

For the year ended **March 31, 2019**

	2019	2018
Cash provided (used):		
Operating activities		
Excess of revenue over expenses	\$ 228,843	\$ 55,737
Item not involving cash		
Amortization	<u>90,390</u>	<u>88,408</u>
	319,233	144,145
Changes in non-cash operating accounts		
Decrease (increase) in accounts receivable	542	(15,301)
Decrease (increase) in prepaid expenses	479	(1,272)
Increase (decrease) in accounts payable and accrued liabilities	76,700	(5,803)
Increase (decrease) in deferred revenue	<u>3,474</u>	<u>(66,029)</u>
	<u>400,428</u>	<u>55,740</u>
Investing activities		
Purchase of equipment	<u>(160,086)</u>	<u>(307,978)</u>
Financing activities		
Proceeds from callable debt	115,082	123,516
(Decrease) increase in deferred capital contributions	(12,611)	149,902
Repayment of vehicle loan	-	(2,900)
Repayment of BC Housing mortgage	<u>(4,622)</u>	<u>-</u>
	<u>97,849</u>	<u>270,518</u>
Increase in cash	338,191	18,280
Cash, beginning of the year	<u>581,112</u>	<u>562,832</u>
Cash, end of the year	<u><u>\$ 919,303</u></u>	<u><u>\$ 581,112</u></u>
Cash is defined as:		
Cash	\$ 722,236	\$ 526,864
Cash - restricted - Note 3	<u>197,067</u>	<u>54,248</u>
	<u><u>\$ 919,303</u></u>	<u><u>\$ 581,112</u></u>

VANCOUVER ISLAND MENTAL HEALTH SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2019**

Nature of operations

Vancouver Island Mental Health Society was incorporated on March 11, 1977 under the *BC Society Act* and is exempt from income tax as a not-for-profit organization. The society is a charitable Vancouver Island based organization demonstrating excellence in psychosocial rehabilitation for adults with mental health and addiction concerns, and/or cognitive challenges. It engages communities through programs that promote recovery, social inclusion, safe housing, and public education. The society is registered with Canada Revenue Agency to issue tax deductible receipts for donations.

- a) Gateway House is a ten-bed licensed residential mental health facility. It offers a therapeutic, integrative, and empowering life skills program.
- b) K.C. House and Bob Currie Place provide a total of 13 semi-independent living housing units and programs.
- c) Rosehill Apartments consists of four single, self-contained independent living housing units.
In consideration of the support provided, the Province of British Columbia has registered a covenant on the title of the Rosehill Apartments property which restricts the use of the property to the provision of housing for disabled persons.
- d) Gwladys Brewster House charges rents to another charitable organization.
- e) The Boundary House provides 41 subsidized housing units for individuals at risk of homelessness. The Boundary House is funded by the Nanaimo Affordable Housing Society.
- f) The Campbell River Sobering Centre provides 12 beds for short-term services for persons aged 17 and older who are experiencing intoxication due to drug or alcohol use.
- g) As of November 1, 2018, the society entered into a contract with Nanaimo Family Life to operate the Senior's Connect Centre in Nanaimo.

1. Significant accounting policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and are in accordance with Canadian generally accepted accounting principles.

- Cash and cash equivalents

Cash is defined as cash on hand, cash on deposit, and short-term deposits with maturity dates of less than 90 days, net of cheques issued and outstanding at the reporting date.

VANCOUVER ISLAND MENTAL HEALTH SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2019**

1. Significant accounting policies - cont.

- Property and equipment

Property and equipment are recorded at cost and amortized.

Amortization is recorded on a straight-line basis, except for vehicles which are amortized on a declining-balance basis, over the estimated useful life of the assets as follows:

Buildings	25 years
Furniture and fixtures, computers, and equipment	5 years
Leasehold improvements	3 years
Vehicles	30%

- Revenue recognition

The society follows the deferral method of accounting for revenue. Donations restricted for the purchase of property and equipment are deferred and amortized into revenue at a rate corresponding with the amortization rate for the related property and equipment. Grants, donations, and gaming revenue with external restrictions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted donations are recognized when received or receivable if the amount can be reasonably estimated and collection is assured. Revenue from events is recognized when the event occurs and when the amount can be reasonably estimated and collection is reasonably assured.

- Donated property and equipment

Donated property and equipment, and materials are recognized in the financial statements when their fair value can be reasonably determined and they are used in the normal course of the society's operations and would otherwise have been purchased.

- Use of estimates

The preparation of the financial statements of Vancouver Island Mental Health Society, in accordance with Canadian accounting standards for not-for-profit organizations, requires management to make estimates and assumptions that affect reported amounts of assets, liabilities, revenue and expenses, and related disclosures. Amounts are based on best estimates, but actual amounts may vary from the amounts recorded. Adjustments, if any, will be reflected in operations in the period of settlement.

- Administration costs

Administration costs are allocated among the housing projects according to the actual time spent. Administration costs at Rosehill Apartments are limited to the amount that BC Housing allows in its operating agreement budget even when actual costs are higher.

VANCOUVER ISLAND MENTAL HEALTH SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2019**

2. Property and equipment

	Cost	Accumulated Amortization	Net 2019	Net 2018
Gateway House				
Land	\$ 58,920	\$ -	\$ 58,920	\$ 58,920
Building	145,346	93,047	52,299	59,415
Furniture and fixtures, and computers	<u>16,455</u>	<u>8,023</u>	<u>8,432</u>	<u>3,168</u>
	<u>220,721</u>	<u>101,070</u>	<u>119,651</u>	<u>121,503</u>
Rosehill Apartments				
Land	52,942	-	52,942	52,942
Building	<u>49,658</u>	<u>46,843</u>	<u>2,815</u>	<u>4,807</u>
	<u>102,600</u>	<u>46,843</u>	<u>55,757</u>	<u>57,749</u>
Supported Housing- K.C. House				
Land	1	-	1	1
Building	<u>227,246</u>	<u>197,955</u>	<u>29,291</u>	<u>38,375</u>
	<u>227,247</u>	<u>197,955</u>	<u>29,292</u>	<u>38,376</u>
Supported Housing - Gwladys Brewster House				
Land	55,000	-	55,000	55,000
Building	<u>111,422</u>	<u>98,029</u>	<u>13,393</u>	<u>17,846</u>
	<u>166,422</u>	<u>98,029</u>	<u>68,393</u>	<u>72,846</u>
Supported Housing - Bob Currie Place				
Land	70,913	-	70,913	70,913
Building	<u>224,558</u>	<u>143,736</u>	<u>80,822</u>	<u>89,804</u>
	<u>295,471</u>	<u>143,736</u>	<u>151,735</u>	<u>160,717</u>
General				
Rosehill project *	295,223	-	295,223	147,672
Vehicles	<u>67,117</u>	<u>64,195</u>	<u>2,922</u>	<u>4,182</u>
	<u>362,340</u>	<u>64,195</u>	<u>298,145</u>	<u>151,854</u>
Boundary House				
Equipment	<u>1,768</u>	<u>1,050</u>	<u>718</u>	<u>1,066</u>
Campbell River Sobering Centre				
Leasehold improvements	157,550	105,034	52,516	105,033
Equipment	<u>6,737</u>	<u>1,898</u>	<u>4,839</u>	<u>2,205</u>
	<u>164,287</u>	<u>106,932</u>	<u>57,355</u>	<u>107,238</u>
	<u>\$ 1,540,856</u>	<u>\$ 759,810</u>	<u>\$ 781,046</u>	<u>\$ 711,349</u>

* The Rosehill project is not being amortized as it is not complete and therefore has not been put into use.

VANCOUVER ISLAND MENTAL HEALTH SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2019**

3. Cash - restricted

	Externally Restricted	Internally Restricted	Total 2019	Total 2018
Balance, beginning of the year	\$ 26,325	\$ 27,923	\$ 54,248	\$ 50,516
Annual provision/funding received	2,444	3,760	6,204	2,444
Other transfers	1,876	133,806	135,682	761
Interest earned	<u>431</u>	<u>502</u>	<u>933</u>	<u>527</u>
Balance, end of the year	<u>\$ 31,076</u>	<u>\$ 165,991</u>	<u>\$ 197,067</u>	<u>\$ 54,248</u>

Pursuant to its agreement that Rosehill Apartments has with BC Housing, the society is required to set aside cash reserves to cover approved replacements and major repairs. The funds are held in separate bank accounts and are classified as restricted cash on the statement of financial position. Internally restricted cash is held by the society for unbudgeted expenditures.

4. Government remittances

The following amounts receivable for government remittances are included in accounts payable and accounts receivable at March 31, 2019:

	2019	2018
Public service bodies rebate	\$ 3,180	\$ 4,164
Source deductions	\$ 31,914	\$ 15,628
WCB	\$ 1,140	\$ -

5. Deferred revenue

The deferred revenue relates to funds that were received from the Vancouver Island Health Authority for April 2019 operating expenses, and gaming funds received for the period of March 2019 to February 2020. The Vancouver Island Health Authority amount will be recognized in revenue during April 2019. Gaming funds are to be recognized into revenue when expenses for approved programs are incurred.

VANCOUVER ISLAND MENTAL HEALTH SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2019**

6. Deferred capital contributions

Deferred contributions related to property and equipment represent contributions of assets and/or cash used for the acquisition of property and equipment. The changes in deferred contributions for the year are as follows:

	2019	2018
Balance, beginning of the year	\$ 173,211	\$ 23,309
Capital contributions received	-	160,306
Amortization	<u>(12,611)</u>	<u>(10,404)</u>
Deferred capital contributions	<u>\$ 160,600</u>	<u>\$ 173,211</u>

7. Pension obligations

Vancouver Island Mental Health Society and its employees contribute to the Municipal Pension Plan (Plan), a jointly trusted pension plan. The Board of Trustees, representing Plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The Plan has about 173,000 active members and approximately 78,000 retired members.

Every three years an actuarial valuation is performed to assess the financial position of the Plan and adequacy of Plan funding. The most recent valuation, as at December 31, 2015, indicated a surplus of \$2.224 million for basic pension benefits. The next valuation will be as at December 31, 2018 with results available in 2019. The actuary does not attribute portions of the unfunded liability to individual employers. Vancouver Island Mental Health Society paid \$41,098 for employer contributions to the Plan in fiscal 2019.

8. Contingent liability

Sick pay and special leave is accumulated and paid out when an employee is sick or requires a special leave. Accumulated to date is a pool of 4,698 sick hours and 2,435 hours for special leave (2018 - 3,556 sick hours and 1,657 hours for special leave). Using the rates of pay in effect on April 1, 2019, the maximum liability of the society could be \$192,229 (2018 - \$127,569).

The liability has not been accrued in the financial statements, because staff are generally not entitled to have their accumulated sick leave paid out if employment with the society is terminated and therefore do not vest. The exception is that nurses who leave the society after reaching age 55 are entitled to have 40% of their accumulated sick leave paid out. If a nurse returns to work within the health care system after receiving this payout, they are not entitled to a second payout if they leave again. There are no nurses eligible for the sick leave payout in 2019.

VANCOUVER ISLAND MENTAL HEALTH SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2019**

9. Union contracts

Terms of employment for the society's nurses and mental health support workers are determined by collective agreements which represent the relationship between management and a certain class of employees as follows:

- The current collective agreement for the BC Nurses' Union for the society's nurses was ratified on May 11, 2016, covering the period from April 1, 2014 to March 31, 2019.
- The current collective agreement for the Health Employers Association of BC for the society's support workers was ratified in February 2014, covering the period from April 1, 2014 to March 31, 2019.

10. Accounts payable and accrued liabilities

	2019	2018
Trade payables	\$ 138,742	\$ 66,622
Wages and benefits	172,053	131,728
Contingent liability- see Note 8	<u>-</u>	<u>35,744</u>
	<u>\$ 310,795</u>	<u>\$ 234,094</u>

11. Mortgage - BC Housing

	2019	2018
Rosehill Apartments - payable at \$393 per month including interest at 1.01%; due September 1, 2020; secured by a first charge over the building and land, with a carrying value of \$55,757	\$ 7,021	\$ 11,643
Less: Current portion	<u>7,021</u>	<u>4,620</u>
	<u>\$ -</u>	<u>\$ 7,023</u>

The mortgage was fully repaid as of May 1, 2019.

The society received subsidy assistance from BC Housing on behalf of the provincial government to provide housing for people with psychiatric disabilities in the amount of \$11,568 (2018 - \$8,429).

VANCOUVER ISLAND MENTAL HEALTH SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2019**

12. Callable debt

	2019	2018
Rosehill Project - BC Housing - due on demand, without interest or payments	<u>\$ 243,174</u>	<u>\$ 128,092</u>

BC Housing extended the society a promissory note on October 27, 2017, to a maximum amount of \$260,998 in order to fund the further development of the Rosehill Project proposal to provide housing for individuals with mental health and addiction challenges. If the project is not approved by BC Housing, the total expended loan used for approved expenses will be forgiven by BC Housing, after a three-year period from the date of acceptance of the loan commitment.

13. Repayment of surplus and deficit funding

BC Housing assesses financial information to determine adjustments for repayments of surplus and funding deficits related to Rosehill Apartments. The repayments of surplus or funding of deficits are recognized on a cash basis. It was determined that there was an operating surplus in 2018, which led to a one-time transfer to the replacement reserve of \$1,876.

14. Property tax

Gateway House, Gwladys Brewster House, and Bob Currie Place were permissively exempted from property tax by the City of Nanaimo.

K.C. House receives the supportive housing classification, which means it is now exempt from property tax until further notice. The value of the exemption for 2019 is estimated to be \$2,755. However, the classification does not cover the Regional Parks and Trails Parcel Tax, which is minimal.

The Rosehill Apartment property was exempt from property taxes in 2019.

The estimated values of these exemptions for the current and previous taxation years are as follows:

	2019	2018
Gateway House	\$ 2,404	\$ 2,369
Gwladys Brewster House	1,725	1,699
Bob Currie Place	<u>3,188</u>	<u>3,139</u>
	<u>\$ 7,317</u>	<u>\$ 7,207</u>

VANCOUVER ISLAND MENTAL HEALTH SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2019**

15. Allocation of expenses

Excluded management wages have been allocated to the various departments based on the approximate percentage of time spent managing each of the departments.

16. Lease commitments

Effective March 1, 2017, the society entered into an agreement with the Vancouver Island Health Authority to operate a sobering house in Campbell River, which opened on July 10, 2017. The society is committed to a lease agreement for the rental of 6-1330 Dogwood Street, Campbell River, B.C. as of March 15, 2017, for a lease term of April 1, 2017 to March 31, 2020, with monthly payments of \$2,100 plus tax.

Effective May 18, 2018, the society entered into a lease for a 2018 Toyota Corolla, for a lease term of May 18, 2018 to May 18, 2022, with monthly payments of \$281 plus tax.

For each of the next four years and in total, the annual lease payments for the above are as follows:

2020	\$ 29,270
2021	3,372
2022	3,372
2023	<u>562</u>
	<u>\$ 36,576</u>

17. Donations and fundraising

	2019	2018
Donations and fundraising	\$ 39,230	\$ 36,407
United Way	<u>6,150</u>	<u>3,278</u>
	<u>\$ 45,380</u>	<u>\$ 39,685</u>

18. User fees - Gateway House

	2019	2018
Potential user fees	\$ 112,785	\$ 112,800
Vacancy losses	<u>(16,161)</u>	<u>(6,406)</u>
	<u>\$ 96,624</u>	<u>\$ 106,394</u>

VANCOUVER ISLAND MENTAL HEALTH SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2019**

19. Rents - supported housing and Rosehill Apartments

	2019	2018
Potential rents	\$ 116,385	\$ 116,460
Vacancy losses	<u>(15,114)</u>	<u>(9,053)</u>
	<u>\$ 101,271</u>	<u>\$ 107,407</u>

20. Economic dependence

The society receives a significant amount of its revenue from the Vancouver Island Health Authority for the Gateway House, Supported Living, and Campbell River Sobering Centre projects. The contract accounts for 61.7% of the revenues in the current year (2018 - 61.1%). The current contract was signed on February 9, 2018, effective April 1, 2018 to March 31, 2020.

21. Remuneration of employees

During the year, two employees earned over \$75,000. The total remuneration paid to these individuals by the society during the period was \$181,582.

22. Comparative figures

Certain comparative figures have been reclassified to conform with the current year's presentation.

23. Financial risk and concentration of risk

- Credit risk

Credit risk arises from the potential that a funder or client will fail to perform its obligations. The society is exposed to credit risk from its residents; however, there are a number of residents which reduces the concentration of credit risk. The society receives a large portion of its funding from the provincial government. Therefore, if the contract was not renewed, it could affect the organization's ability to operate, as mentioned in Note 20.

VANCOUVER ISLAND MENTAL HEALTH SOCIETY

SUPPORTED HOUSING

SCHEDULE OF REVENUE AND EXPENSES

For the year ended **March 31, 2019**

	K.C. House	Bob Currie Place	Total 2019	Total 2018
Revenue				
Vancouver Island Health Authority	\$ 169,754	\$ 199,276	\$ 369,030	\$ 358,328
Rents	20,947	31,544	52,491	90,522
City of Nanaimo - Note 14	-	3,188	3,188	4,839
Donations and fundraising	<u>12</u>	<u>11</u>	<u>23</u>	<u>6,537</u>
	<u>190,713</u>	<u>234,019</u>	<u>424,732</u>	<u>460,226</u>
Expenses				
Wages and benefits - Note 15	161,426	151,741	313,167	348,147
Amortization	9,084	9,650	18,734	23,412
Utilities	7,717	7,432	15,149	21,832
Repairs and maintenance	6,565	3,762	10,327	15,399
Telephone, office, and administration	2,218	2,051	4,269	16,387
Community reintegration	1,604	2,577	4,181	16,304
Professional fees	1,300	1,588	2,888	5,559
Property tax - Note 14	-	2,884	2,884	4,856
Organizational and staff development	707	707	1,414	1,650
Insurance	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,337</u>
	<u>190,621</u>	<u>182,392</u>	<u>373,013</u>	<u>459,883</u>
Excess of revenue over expenses	<u>\$ 92</u>	<u>\$ 51,627</u>	<u>\$ 51,719</u>	<u>\$ 343</u>

The above surpluses were derived through efficiencies or funds remaining after delivering all services in accordance with the contract. The surpluses have been designated for use of facility upgrades for the specific facility(ies) used in delivery of this contract.

VANCOUVER ISLAND MENTAL HEALTH SOCIETY

GATEWAY HOUSE

SCHEDULE OF REVENUE AND EXPENSES

For the year ended **March 31, 2019**

	2019	2018
Revenue		
Vancouver Island Health Authority	\$ 780,022	\$ 770,415
User fees - Note 18	96,624	106,394
Donations and fundraising - Note 17	23,424	33,148
Other income	9,866	23,441
City of Nanaimo - Note 14	<u>2,404</u>	<u>2,369</u>
	<u>912,340</u>	<u>935,767</u>
Expenses		
Wages and benefits - Note 15	641,590	764,663
Food and supplies	48,679	48,015
Community educational programs	47,153	53,751
Telephone, office, and administration	28,033	7,852
Utilities	15,768	21,221
Community reintegration	15,182	6,750
Insurance	14,206	4,989
Organizational and staff development	13,320	15,753
Amortization	10,999	9,588
Repairs and maintenance	10,707	38,604
Professional fees	7,473	3,034
Property tax - Note 14	<u>2,190</u>	<u>2,369</u>
	<u>855,300</u>	<u>976,589</u>
Excess of revenue over expenses (expenses over revenue)	<u>\$ 57,040</u>	<u>\$ (40,822)</u>

The above surplus was derived through efficiencies or funds remaining after delivering all services in accordance with the contract. The surplus has been designated for use of facility upgrades for the specific facility used in delivery of this contract.

VANCOUVER ISLAND MENTAL HEALTH SOCIETY

BOUNDARY PROJECT

SCHEDULE OF REVENUE AND EXPENSES

For the year ended **March 31, 2019**

	2019	2018
Revenue		
Nanaimo Affordable Housing	\$ 539,396	\$ 539,396
Expenses		
Wages and benefits - Note 15	484,395	438,565
Repairs and maintenance	8,982	9,087
Organizational and staff development	7,390	2,024
Telephone, office, and administration	6,614	7,976
Food and supplies	3,745	3,096
Professional fees	3,560	2,200
Community reintegration	2,139	2,197
Amortization	349	348
	<u>517,174</u>	<u>465,493</u>
Excess of revenue over expenses	<u>\$ 22,222</u>	<u>\$ 73,903</u>

VANCOUVER ISLAND MENTAL HEALTH SOCIETY

ROSEHILL APARTMENTS

SCHEDULE OF REVENUE AND EXPENSES

For the year ended **March 31, 2019**

	2019	2018
Revenue		
Rents - Note 19	\$ 15,180	\$ 16,885
BC Housing - Note 11	11,568	8,429
Other income	<u>199</u>	<u>-</u>
	<u>26,947</u>	<u>25,314</u>
Expenses		
Utilities	3,569	3,985
Amortization	1,992	1,992
Repairs and maintenance	1,293	2,719
Professional fees	1,148	1,700
Mortgage interest	96	142
Telephone, office, and administration	43	549
Wages and benefits - Note 15	-	3,526
Insurance	-	1,348
Property tax - Note 14	<u>-</u>	<u>2,949</u>
	<u>8,141</u>	<u>18,910</u>
Excess of revenue over expenses	<u>\$ 18,806</u>	<u>\$ 6,404</u>

VANCOUVER ISLAND MENTAL HEALTH SOCIETY

CAMPBELL RIVER SOBERING CENTRE

SCHEDULE OF REVENUE AND EXPENSES

For the year ended **March 31, 2019**

	12 Months Ended March 31, 2019	8 Months Ended March 31, 2018
Revenue		
Vancouver Island Health Authority	\$ 437,277	\$ 310,434
Expenses		
Wages and benefits - Note 15	338,773	222,084
Amortization	53,865	53,068
Rents	29,824	21,179
Food and supplies	13,509	9,227
Utilities	11,565	10,644
Telephone, office, and administration	3,974	26,272
Organizational and staff development	2,145	277
Repairs and maintenance	2,105	2,577
Professional fees	2,049	2,200
Community reintegration	1,989	1,019
Insurance	-	809
	<u>459,798</u>	<u>349,356</u>
Excess of expenses over revenue	<u>\$ (22,521)</u>	<u>\$ (38,922)</u>

**VI Mental Health Society
Comparative Balance Sheet**

May 31, 2020

Balance Sheet		May 31, 2020	March 31, 2020 (Unaudited)	Change from Mar 31/20	% Change
Assets					
subtotal	Cash	909,855	812,052	97,802	12.0%
subtotal	Gaming & Mandated Reserves	75,180	88,206	(13,025)	-14.8%
	1030 Transfers Clearing	293	293	-	0.0%
subtotal	Accounts Receivable	44,012	73,012	(29,000)	-39.7%
	1007 Shares/Equity in Co-op	1,840	1,840	-	0.0%
	1105 Prepaid Expenses	5,934	8,454	(2,520)	-29.8%
subtotal	Capital Assets	2,956,539	2,066,666	889,873	43.1%
	Total Assets	3,993,654	3,050,524	943,130	30.9%
Liabilities					
subtotal	Accounts Payable	166,072	143,722	22,350	15.6%
	2008 Payroll Clearing	-	50,304	(50,304)	-100.0%
	2155 Designated Donations	160,600	160,600	-	0.0%
subtotal	Unearned Revenues	201,533	207,959	(6,426)	-3.1%
subtotal	Loan/mortgage Principals	2,644,185	1,678,332	965,853	57.5%
subtotal	Reserve Liabilities	11,200	9,600	1,600	16.7%
	2215 Damage Deposits	3,713	4,500	(788)	-17.5%
	Total liabilities	3,187,303	2,255,017	(51,092)	-2.3%
Net Assets					
subtotal	Retained Surpluses/(Losses)	782,560	849,062	(66,502)	-7.8%
	Revenue (loss) for Period	23,790.82	(53,556)	77,347	-144.4%
	Total Net Assets	806,351	795,506	77,347	9.7%
	Total Liabilities and Net Assets	3,993,654	3,050,524	26,255	0.9%

YTD Statement of Operations Vs. Budgeted						May 31, 2020			
	Actual	YTD	Budget	YTD	Over (under) Budget	Variance %	Last Year	YTD	Current Budget
Revenues									
4001	VIHA	300,065.46	313,436.04		(13,370.58)	-4.27%	265,845.04		1,880,616.25
4002	BC Housing	1,125.66	7,206.08		(6,080.42)	-84.38%	1,912.00		43,236.50
subtotal	User Fees & Rents	44,100.00	55,877.50		(11,777.50)	-21.08%	36,551.70		335,265.00
4050	NAHS Funding	89,899.32	90,333.33		(434.01)	-0.48%	89,899.32		542,000.00
4100	Gaming Revenue	0.00	7,500.00		(7,500.00)	-100.00%	0.00		45,000.00
4015	Donations & Fundraisng	1,191.00	3,333.33		(2,142.33)	-64.27%	1,095.00		20,000.00
subtotal	Other Income	11,104.36	11,668.06		(563.70)	-4.83%	20,949.73		70,008.33
Total Revenue		447,485.80	489,354.35		(41,868.55)	-8.56%	416,252.79		2,936,126.08
Expenses									
subtotal	Total payroll and benefits	317,449.05	411,318.77		(93,869.72)	-22.82%	291,966.16		2,467,912.62
subtotal	Staff Development/Orientations	1,482.69	4,269.44		(2,786.75)	-65.27%	4,542.45		25,616.67
subtotal	Mortgage Interest/Lease	5,747.43	17,253.75		(11,506.32)	-66.69%	4,247.20		103,522.50
5045	Property Taxes	1,036.15	2,850.00		(1,813.85)	-63.64%	0.00		17,100.00
5075	Insurance	24,523.43	3,150.00		21,373.43	678.52%	16,495.75		18,900.00
5150	Vacancy Loss/Bad Debt	7,730.10	3,942.28		3,787.82	96.08%	4,111.93		23,653.70
subtotal	Other Occupancy Costs	36,527.27	32,775.67		3,751.60	11.45%	45,387.21		196,654.00
subtotal	Professional fees/Misc admin	8,279.78	11,187.50		(2,907.72)	-25.99%	20,061.17		67,125.00
subtotal	Resident costs	1,742.72	5,716.67		(3,973.95)	-69.52%	6,831.00		34,300.00
5026	Board & Org Development Exp	0.00	1,666.67		(1,666.67)	-100.00%	1,572.65		10,000.00
5027	Project Development	0.00	0.00		0.00	0.00%	0.00		0.00
5161	Fundraising Expenses	23.52	83.33		(59.81)	-71.78%	0.00		500.00
subtotal	Total PECO expenses	10,519.50	13,042.67		(2,523.17)	-19.35%	6,923.54		78,256.00
5211	Short Term Project Expenses	0.00	0.00		0.00	0.00%	0.00		0.00
subtotal	Extraordinary Expenses	0.00	0.00		0.00	0.00%	0.00		0.00
Total Expenses		415,061.64	507,256.75		(92,195.11)	-18.18%	402,139.06		3,043,540.49
Revenue over current exp.		32,424.16	(17,902.40)		50,326.56	-281.12%	14,113.73		(107,414.41)
5040	Reserves for Future Expenses	1,600.00	2,980.00		(1,380.00)	-46.31%	1,600.00		17,880.00
Budgeted Surplus		30,824.16	(20,882.40)		51,706.56	-247.61%	12,513.73		(125,294.41)
5110	Depreciation	7,033.34	7,033.33		0.01	0.00%	15,000.00		42,200.00
Adjusted Surplus (Deficit)		23,790.82	(27,915.74)		51,706.56	-185.22%	(2,486.27)		(167,494.41)

DRAWING LIST

ARCHITECTURAL

A101	GENERAL NOTES & LOCATION PLAN
A102	CONSTRUCTION ADMINISTRATION
A103	CONSTRUCTION ADMINISTRATION
A104	CONSTRUCTION ADMINISTRATION
A105	CONSTRUCTION ADMINISTRATION
A106	CONSTRUCTION ADMINISTRATION
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STRUCTURAL DRAWINGS

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MECHANICAL DRAWINGS

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ELECTRICAL DRAWINGS

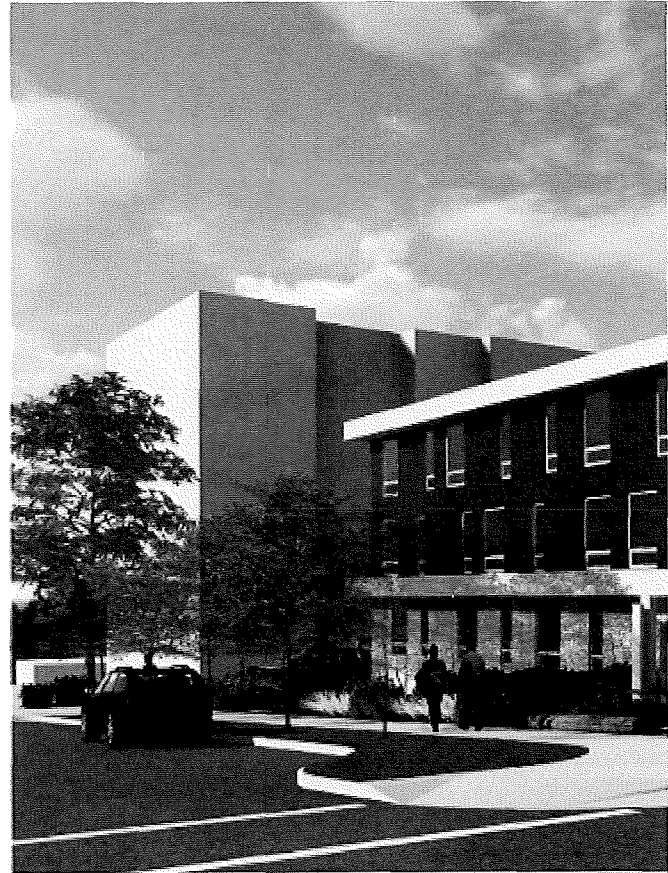
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CIVIL DRAWINGS

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LANDSCAPE DRAWINGS

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**MAKOLA
DEVELOPMENT
SERVICES**



**Vancouver Island
Mental Health Society**

PROJECT TEAM:

ARCHITECTURAL-PRIME CONSULTANT



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JOHN TRIM
E. jtrim@sorenstrilby.com

ASSEMBLY LIST

W1	ARCHITECTURAL SYSTEM
W2	ARCHITECTURAL SYSTEM
W3	ARCHITECTURAL SYSTEM
W4	ARCHITECTURAL SYSTEM

W1

ARCHITECTURAL SYSTEM

GENERAL NOTES

1. ALL DRAWINGS SHALL BE CONSIDERED TO BE A COMPLETE SET.
2. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE LOCAL GOVERNMENT AND AGENCIES.
3. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE LOCAL GOVERNMENT AND AGENCIES.
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10. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE LOCAL GOVERNMENT AND AGENCIES.

CONSTRUCTION ASSEMBLY NOTES

1. ALL MATERIALS SHALL BE SUBMITTED TO THE ARCHITECT FOR APPROVAL PRIOR TO CONSTRUCTION.
2. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE LOCAL GOVERNMENT AND AGENCIES.
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10. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE LOCAL GOVERNMENT AND AGENCIES.

DATE OF MEETING SEPTEMBER 16, 2020

AUTHORED BY JANE RUSHTON, MANAGER, PURCHASING AND STORES

**SUBJECT QUARTERLY PURCHASING REPORT (SINGLE AND SOLE
SOURCE, PURCHASES IN EXCESS OF \$250,000 AND INSTANCES
OF NON-COMPLIANCE PURCHASES)**

OVERVIEW

Purpose of Report:

To provide information in compliance with the City's Procurement Policy (03-1200-01) regarding single and sole source purchases, awards in excess of \$250,000 and policy non-compliance for the quarter 2020-APR-01 to 2020-JUN-30.

DISCUSSION

The City's Procurement Policy (03-1200-01) requires:

17 Reporting

17.1 On a quarterly basis, Council will be provided with an information report summarizing the following:

- 17.1.1 Sole source and single source purchases between \$25,000 and \$250,000;
- 17.1.2 Award of all purchases in excess of \$250,000; and,
- 17.1.3 Instances of Non-Compliance and action taken in each instance.

This report outlines results of the above processes for information. Further details are summarized in Attachments 1 and 2 to this report.

Sole Source Purchases

"Sole Source Purchase" means a non-competitive acquisition whereby the purchases for goods and or services are directed to one source where there is only one available Vendor or Contractor of that good and or service that meets the needs or requirements of the City. Sole source purchases go through an internal control review process and sign off covering justification, review of decision and costs.

Single Source Purchases

"Single Source Purchase" means a non-competitive acquisition whereby purchases for goods and or services are directed to one source because of standardization, warranty, or other factors, even though other competitive sources may be available.

Due to staffing constraints, the City is not able at this time to undertake internal audits or reviews to determine policy compliance deviations. The City's internal controls have been updated to flag non-compliance using current Staff, and if it is determined that the associated risks are significant additional resources will be requested from Council.

SUMMARY POINTS

- The City undertook seventeen (17) Single and Sole Source purchases subject to Procurement Policy (03-1200-01) reporting for a total amount of \$601,523.53 including PST for the period ending 2020-JUN-30.
- The City undertook eight (8) purchases in excess of \$250,000 subject to Procurement Policy (03-1200-01) reporting for a total amount of \$7,925,848.70 including PST for the period ending 2020-JUN-30.
- The City undertook no instances of Procurement Policy non-compliance purchases subject to Procurement Policy (03-1200-01) for the period ending 2020-JUN-30.
- The City's Procurement Policy requires Staff to provide this information to Council on a quarterly basis.

ATTACHMENTS

Attachment A: Sole Source and Single Source Purchases >\$25,000<=\$250,000

Attachment B: Purchases Greater than \$250,000 Summary

Submitted by:

Jane Rushton
Manager, Purchasing and Stores

Concurrence by:

Laura Mercer
Director, Finance

Shelley Legin
General Manager, Corporate Services

File/ Competition #	Department	Vendor Name	Transaction Description	Amount (Includes PST)	Reason/Comment
2653	Engineering & Public Works	Cascara Consulting Engineering Ltd	Engineering survey and civil design for replacement (upgrade) of older watermain along Rutherford Road and Alder Way	\$30,600.00	One with which staff have specialized training and/or expertise.
2622	Parks, Recreation & Culture	Nanaimo Art Gallery	Collaboration between the City and the Art Gallery to commission an art install in summer 2020	\$30,000.00	One with which staff have specialized training and/or expertise.
2435	Public Works, Utility Department	Simark Controls Ltd	ClearSCADA Annual Service and Support	\$9,656.00	To maintain the specialized product through the one authorized reseller. Accumulated spend exceeds \$25K
2632	Engineering	Kerr Wood Leidal Consulting Engineers	2020 Sewer Flow Metering Station Upgrades	\$32,654.00	One with which staff have specialized training and/or expertise.
2391	Parks, Recreation and Culture	Prism Engineering	Engineering services to upgrade the existing heating system at Oliver Woods Community Centre to a high efficiency gas fired boiler.	\$28,900.00	Demonstrated value to continue consultant services into the next project phase.
	Parks, Recreation and Culture	Read Jones Christoffersen	Consulting engineering services for Beban park Recreation Complex (Beban Pool, Frank Crane Arena & Beban Social Centre) building and enclosure thermal energy study and modelling	\$41,500.00	One with which staff have specialized training and/or expertise.

File/ Competition #	Department	Vendor Name	Transaction Description	Amount (Includes PST)	Reason/Comment
2652	Engineering & Public Works	Cansel Survey Ltd	Purchase of one robotic total survey station and receiver to match existing equipment	\$52,756.35	To ensure compatibility with existing equipment.
2658	Engineering & Public Works	Koers & Associates Engineering Ltd	Inspection services for the Bruce Avenue Utility & Road Improvements project	\$36,092.88	One with which staff have specialized training and/or expertise.
2425	Information Technology	Cherwell Software	Continuation of the City's Helpdesk Software solution for a three year term, billed annually	\$10,523.52 USD	One with which staff have specialized training and/or expertise. Accumulated spend exceeds \$25k.
2660	Engineering & Public Works	EDI - Environmental Dynamics Inc	Environmental monitoring during construction phase of the Millstone Trunk Sewer Upgrade	\$29,663.00	One with which staff have specialized training and/or expertise
2194	Water Resources/Water Operations	Aquatic Informatics Inc	Renewed subscription of WaterTrax (water quality data management software)	\$17,090.97	To ensure compatibility, with no acceptable alternative. Accumulated spend exceeds \$25k.
2688	Engineering Projects	BC Hydro	Design fees and portion of construction installation for new power service to the new Fire Station #1	\$63,086.10	Where it can be demonstrated the product or service is available only through one authorized manufacturer, distributor, dealer or service provider.
2604	Engineering	Herold Engineering	Design engineering for Marine Works projects for 2020	\$45,747.40	One with which staff have specialized training and/or expertise.

File/ Competition #	Department	Vendor Name	Transaction Description	Amount (Includes PST)	Reason/Comment
2679	Corporate Services	H Bookham Consulting Ltd	SARC Building Space review implementation	\$52,498.25	Where there is demonstrated value to continue consultant services into the next project phase
2684	Corporate Services	Tim Reeve Consulting Inc	Sustainable Procurement program for the City	\$25,000.00	One with which staff have specialized training and/or expertise
2676	Parks Recreation & Culture	Cornerstone Tile (2009) Ltd	Tile and grouting for the Aquatic Facilities for 2020	\$68,450.06	To ensure compatibility with existing, facilities or to maintain specialized products by the manufacturer or representative.
2689	Engineering & Environment	Green Thumb Nursery	Tree and shrub purchases for 2020	\$27,305.00	One with which staff have specialized training and/or expertise.

File/ Competition #	Department	Vendor Name	Transaction Description	Amount (Includes PST)	Comment
2627	Engineering & Public Works	Lafarge Canada Inc (dba Hub City Paving)	2020 Road Rehabilitation	\$908,923.50	One submission received
2545	Nanaimo Fire Rescue	Commercial Emergency Equipment Corp	New Engines to replace Unit 719 & Unit 720	\$1,368,108.46 USD	Three submissions received
2139	Parks, Recreation & Culture	G&G Roofing Ltd	NAC Roof Replacement, change order Ph1 Parapet Repairs	\$299,314.74	Six submissions received
2578	Engineering & Public Works	Raylec Power LP	2020 Downtown Street lighting Replacements	\$346,083.70	Two submissions received
2588	Engineering & Public Works	Polycrrete Restorations Ltd	2020 Bastion Parkade Traffic Membrane	\$352,821.70	One submission received
2587	Engineering & Public Works	Knappett Industries (2006) Ltd	Millstone Trunk Sanitary Sewer Upgrades	\$2,262,618.00	Seven compliant tender submissions received
2526	Engineering	Milestone Equipment Contracting	Bruce Avenue Utility Improvements	\$702,726.60	Eight compliant tender submissions were received
2623	Construction	Copcan Civil Ltd	Bowen Road Rehabilitation Utility Upgrade	\$1,685,252.00	Five compliant tender submissions were received

DATE OF MEETING SEPTEMBER 16, 2020

AUTHORED BY DAN BAILEY, MANAGER, ACCOUNTING SERVICES

**SUBJECT OPERATING RESULTS FOR THE SIX MONTHS ENDING
2020-JUN-30**

OVERVIEW

Purpose of Report:

To present the Finance and Audit Committee with a summary of the operating results for the six months ending 2020-JUN-30.

DISCUSSION

The intent of this report is to provide the Finance and Audit Committee with a summary of the City's financial operating results for the six months ending 2020-JUN-30 as compared to the 2020 Financial Plan. The COVID-19 pandemic has significantly affected the City. Below is a summary of the key impacts along with strategic actions taken by management to reduce the impact of COVID-19:

Key Impacts:

- Increased costs for personal protective equipment (PPE), additional safety measures and the Parks Ambassador Program.
- Significant reduction in parking revenues due to travel restrictions and facility closures.
- Provincial revenue sharing losses due to the closure of casinos.
- Revenue losses at the Vancouver Island Conference Centre.

Key Actions Taken:

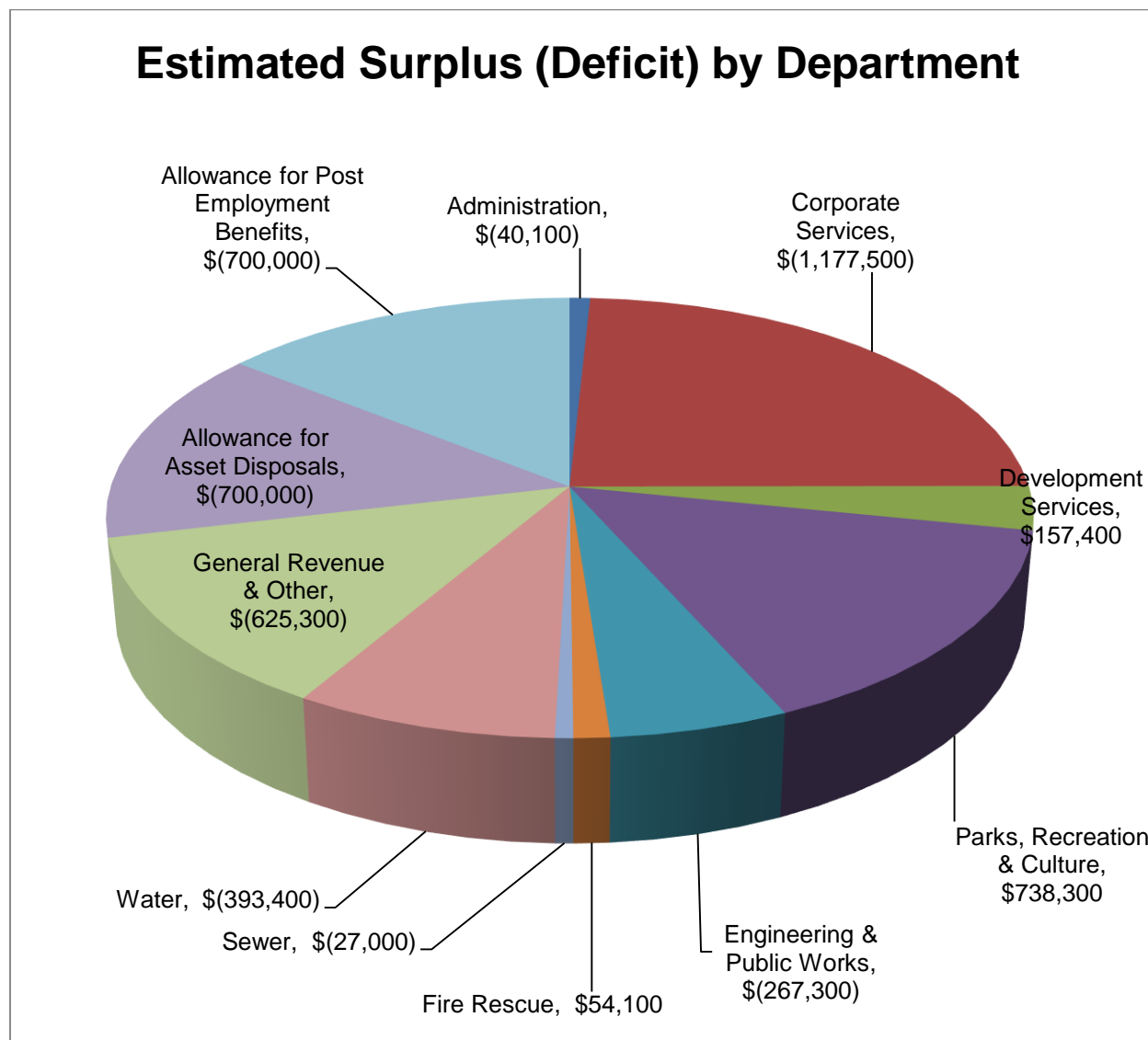
- Initiating a hiring freeze, and repositioning Parks and Recreation staff to fill vacancies and seasonal positions.
- Implementing immediate expense saving measures at the Conference Center.
- Cutting expenditures for staff travel and conferences, space rental and service contracts.

Summary of Operating Position at 2020-JUN-30:

<i>Operating Fund</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Surplus(Deficit) at June, 2020</i>	<i>Surplus(Deficit) Projected at Dec 31, 2020</i>
General	\$ 137,536,941	\$ 74,740,837	\$ 62,796,104	\$ (1,160,400)
Sewer	14,061,796	15,378,533	(1,316,737)	(27,000)
Water	10,984,464	16,006,952	(5,022,488)	(393,400)
Surplus (Deficit)	<u>\$ 162,583,201</u>	<u>\$ 106,126,322</u>	<u>\$ 56,546,879</u>	(1,580,800)
Less:	Reserve required to fund disposals of capital assets and any associated gain or losses			(700,000)
Less:	Reserve required to fund post employment benefits			(700,000)
	Total Surplus (Deficit)			<u>(2,980,800)</u>
Funding:	Special Initiatives Reserve Funding			2,560,400
	Reduction of Transfer From Operations to Sewer Reserve			27,000
	Reduction of Transfer From Operations to Water Reserve			393,400
	Net Surplus (Deficit)			<u>\$ -</u>

The projected net operating deficit for the year is \$1,580,800. However, each year, the City is required to fund any disposals of tangible capital assets, along with any gains or losses associated with the asset disposals. During the last three years, the average amount of these adjustments has been around \$700,000. In addition, a \$700,000 reserve transfer is required to fund post employment benefits.

The projected surplus (deficit) by department, presented visually, is as follows:



Assuming an even distribution of revenues and expenditures throughout the year, the current financial performance benchmark would be approximately 50% versus budget. Where significant variances over \$100,000 have been identified, staff have provided comments in the departmental sections listed in **Attachment A**.

The summary of operating results by department is documented at a more detailed level in **Attachment B**. This report lists the total year-to-date revenue and expenditures for the functions within each department. This listing illustrates, at a glance, the overall status of an individual service as at June 30 compared to the overall budget for that service for the entire year. The variance column displays the surplus or deficit for the year for each department. Positive values increase surplus, while negative amounts (displayed in parentheses) decrease surplus.

\$2.8 million dollars of the 2019 year-end operating surplus was placed into the Special Initiatives Reserve to fund COVID-19 related deficit. As shown in the table at the bottom of **Attachment B**, \$2,560,400 of Special Initiative Reserve funding will be applied to bring the projected general operating fund deficit to zero.

Each year the financial plan includes annual amounts to be transferred from sewer and water operations to the sewer and water operating reserves. As shown in the table at the bottom of **Attachment B**, the actual transfer from both sewer and water operations will be reduced to bring the projected sewer and water deficit to zero.

SUMMARY POINTS

- The key financial impacts of COVID-19 are additional PPE costs, and reduced VICC, casino and parking revenue. Cost cutting and repositioning of staff have been key actions taken to reduce the impact of COVID-19.
- The overall projected operating deficit for the 2020 fiscal year is (\$1,580,800), which is broken down between the general operating fund at (\$1,160,400), the sewer operating fund at (\$27,000) and the water operating fund at (\$393,400).
- A reserve of \$700,000 is required to fund any disposals of tangible capital assets and any associated gains or losses on disposal, and a reserve of \$700,000 is required to fund post-employment benefits. The net projected deficit is (\$2,980,800).
- COVID-19 deficit related funding from the Special Initiatives Reserve will be applied to bring the projected general operating fund deficit to zero. The annual transfer from sewer and water operations to operating reserves will be reduced to bring the projected sewer and water deficit to zero.

ATTACHMENTS

- Attachment A: Variance Analysis of the Operating Results for the Six Months Ending 2020-JUN-30 and Projections for the Year Ending 2020-DEC-31.
- Attachment B: Summary of the Operating Results for the Six Months Ending 2020-JUN-30.

Submitted by:

Dan Bailey
Manager, Accounting Services

Concurrence by:

Laura Mercer
Director, Finance

Shelley Legin
General Manager, Corporate Services

ATTACHMENT A
Variance Analysis of the Operating Results
for the Six Months Ending 2020-JUN-30 & Projections for the Year Ending 2020-DEC-31

On a monthly basis, each City department monitors its actual financial results as compared to the Financial Plan. The following section provides a summary of the projected surplus (deficit) by department for 2020, and includes an explanation for significant variances over \$100,000.

City Administration

The City Administration division shows year-to-date total revenues at 37% and expenditures at 44%. Based on the analysis of these accounts, at 2020-JUN-30, a net deficit of \$(40,100) is projected which includes the following key variances:

- Human Resources – \$166,000 surplus – This surplus is due to a staff vacancy, and under spending on management consulting, instructors, travel and conferences due to COVID-19.
- Legislative Services – \$111,200 surplus – Vacancies including the Deputy City Clerk and Steno position along with under spending on space rental, conferences and hospitality has resulted in this surplus.
- COVID-19 Response Costs – (\$330,000) deficit – This deficit is the result of COVID-19 pandemic response costs including masks, sanitizer, glass panels, equipment rentals, software, hardware and security.

Corporate Services

The Corporate Services division shows year-to-date total revenues at 60% and expenditures at 52%. Based on the analysis of these accounts, at 2020-JUN-30, a net deficit of (\$1,177,500) is projected. The key variances over \$100,000 are outlined below:

- General Administration – \$250,000 surplus – This is a result of an aggregate surplus in the City's extended health and dental plan through Sun Life. The \$250,000 adjustment brings the Sun Life account to the recommended balance.
- Information Technology – \$116,500 surplus – Vacancies including the Director of IT, and a reduction in conference and travel costs has resulted in this surplus.
- RCMP Severance Expense – (\$1,511,200) deficit – A settlement was reached between Public Safety Canada and the Province of B.C. to pay RCMP members severance for voluntary resignations and retirements as of March 31, 2012. The obligation for Nanaimo is \$2,621,613 in which \$1,110,413 was previously accrued. The City's auditors have concurred that the \$1,511,200 balance owing should be recognized in the 2020 financial statements as the liability is measurable and relates to past events. The City is permitted to repay this obligation in equal installments over the next 13 years.

Development Services

The Development Services division shows year-to-date total revenues at 64% and expenditures at 39%. Based on the analysis of these accounts, at 2020-JUN-30, a net surplus of \$157,400 is projected. Areas with variances exceeding \$100,000 are outlined below:

- Permit Centre & Business Licencing – \$164,000 surplus – Business License revenue is forecasted to exceed budget by approximately \$110,000, which when combined with some wage and expense savings has resulted in this surplus.
- Bylaw Enforcement including Parking – (\$382,600) deficit – This deficit is the result of lower than anticipated parking revenues due to COVID-19. Historically, any excess parking revenues over expenses are transferred to the parking reserve to leave a net zero surplus. In 2020, COVID-19 travel restrictions have significantly reduced parking revenues, especially in both the Harbourfront and Bastion Street Parkades.
- Economic Development – \$254,000 surplus – The projected surplus is due to the vacant Manager of Economic Development position, along with reduced spending for travel and conferences.
- Building Inspections – (\$114,300) deficit – The volume of building inspections is trending lower than expected and is projected to be lower than budget by \$104,500 for the year.

Parks, Recreation and Culture

The Parks, Recreation and Culture division shows year-to-date total revenues at 22% and expenditures at 37%. Based on the analysis of these accounts, at 2020-JUN-30 there is a projected year-end surplus of \$738,300. The key variances over \$100,000 are as follows:

- Parks Operations – (\$324,000) deficit – This deficit is a result of reduced play field revenues due to COVID-19, higher snow removal costs and increased labour costs due to the redeployment of permanent staff to parks.
- Parks Operations Projects – (\$104,000) deficit – This deficit is a result of expenses incurred for the Parks Ambassadors Program that was not part of the 2020 financial plan.
- Aquatics Operations – \$1,005,000 surplus – This surplus is a result of cost savings due to pool closures in mid march due to the pandemic. It is anticipated that the Nanaimo Aquatic Center will reopen in September.
- Culture & Events – \$115,700 surplus – This surplus is the result of vacancies in the first half of the year and the refund of grants due to COVID-19 cancellations.
- Recreation Services – \$172,900 surplus – Cost savings from community centre closures in mid March due to the COVID-19 pandemic have resulted in this surplus. It is anticipated that Beban Social Centre, OWCC, and the Bowen Complex will reopen in September.

Engineering and Public Works

The Engineering and Public Works division shows year-to-date total revenues at 50% and expenditures at 45%. Based on the analysis of these accounts, at 2020-JUN-30, a net deficit of \$267,300 is projected. Areas with variances exceeding \$100,000 are outlined below:

- Engineering – \$169,900 surplus – The projected surplus is largely due to position vacancies in Traffic/Transportation and Infrastructure Planning.
- Sanitation – (\$426,800) deficit – This deficit is a result of an increase in residential collection labour due to overtime required to maintain the level of service, and re-deployed staff time to assist with cart management. In addition, tipping fees and automotive repairs are higher due to an increase in waste disposal.

Fire Rescue

The Fire Rescue division shows year-to-date total revenues at 52% and expenditures at 46%. Based on the analysis of these accounts, at 2020-JUN-30, there is a projected year-end surplus of \$54,100.

Utilities

The Utilities division shows year-to-date total revenues at 58% and expenditures at 72%. Based on the analysis of the water and sewer accounts, at 2020-JUN-30 there is a projected combined year-end deficit of \$420,400. The key variance over \$100,000 from budget is:

- Water – (\$393,400) deficit – Revenues are expected to be lower than budget due to weather conditions and the pandemic, and water expenses are higher than anticipated due to water main breaks.

Other (VICC and Corporate Facilities)

The Other division shows year-to-date total revenues at 18% and expenditures at 35%.

Based on the analysis of these accounts, at 2020-JUN-30, there is a projected year-end deficit of \$194,700. The key variance over \$100,000 is:

- VICC – (\$181,100) deficit – Revenues are significantly lower than budget as a result of the COVID-19 pandemic.

General Revenue

The General Revenue division shows year-to-date total revenues at 96% and expenditures at 68%. The majority of revenues in this department relate to property taxation, which are recorded in May and June of each year. Correspondingly, the majority of expenditures relate to tax pay overs and transfers to reserve.

Based on the analysis of these accounts, at 2020-JUN-30 an estimated deficit of \$430,600 is expected. Areas with variances exceeding \$100,000 are outlined below:

- Investment Income – \$135,000 surplus – This estimated surplus is due to higher than anticipated cash flows from property taxation.
- Provincial Revenue Sharing – (\$655,200) deficit – This deficit is due to the closure of the casino. No further revenues are anticipated for the remainder of the year.

ATTACHMENT B

City of Nanaimo
Summary of Operating Results
June 30, 2020

	Revenues			Expenditures			Year to Date	June Projection
	2020 Annual Budget	2020 YTD Actual	Variance	2020 Annual Budget	2020 YTD Actual	Variance	Net Surplus (Deficit)	Annual Surplus (Deficit)
Administration								
CAO Office	-	-		1,058,475.00	399,312.23	38%	659,162.77	12,500
Communications	-	-		503,850.00	231,281.96	46%	272,568.04	200
Human Resources	100,112.00	92,992.33	93%	2,224,107.00	904,694.13	41%	1,312,293.20	166,000
Legislative Services	-	9,500.00	0%	2,180,622.00	1,009,130.10	46%	1,180,991.90	111,200
COVID-19 Response Costs	100,000.00	-	0%	100,000.00	204,194.39	204%	(204,194.39)	(330,000)
Human Resources Projects	9,000.00	9,000.00	100%	22,950.00	1,789.04	8%	21,160.96	
Legislative Services Projects	128,500.00	14,526.55	11%	160,300.00	11,666.95	7%	34,659.60	
	337,612.00	126,018.88	37%	6,250,304.00	2,762,068.80	44%	3,276,642.08	(40,100)
Corporate Services								
Corporate Services Administration	-	-		241,093.00	111,486.87	46%	129,606.13	9,000
Financial Services and Purchasing	190,450.00	95,050.70	50%	4,440,010.00	2,148,137.87	48%	2,196,472.83	(17,200)
General Administration	789,200.00	114,294.85	14%	285,376.60	83,438.08	29%	(472,966.63)	250,000
Grants in Aid & Special Celebrations	267,256.00	130,756.00	49%	360,706.16	181,756.00	50%	42,450.16	(9,000)
Information Technology	66,416.00	37,815.37	57%	4,316,344.00	2,280,850.84	53%	2,006,892.53	116,500
Emergency Management	-	-		224,348.00	94,482.98	42%	129,865.02	3,500
Police Services	2,329,561.00	2,010,324.77	86%	31,352,151.20	17,019,195.43	54%	14,013,719.54	(19,100)
RCMP Severance Expense								(1,511,200)
Financial Services and Purchasing Projects	17,048.00	9,623.00	56%	93,648.00	20,425.84	22%	65,797.16	
Information Technology Projects	404,825.00	134,728.55	33%	554,124.00	179,943.22	32%	104,084.33	
Emergency Management Projects	36,000.00	11,000.00	31%	41,975.00	4,112.76	10%	12,862.24	
Police Services Projects	177,435.00	14,777.00	8%	350,345.00	16,127.61	5%	171,559.39	
	4,278,191.00	2,558,370.24	60%	42,260,120.96	22,139,957.50	52%	18,400,342.70	(1,177,500)
Development Services								
Development Services Admin	-	-		968,313.00	458,553.91	47%	509,759.09	15,000
Community Development								
Permit Centre & Business Licencing	1,057,400.00	1,167,681.25	110%	540,489.00	211,952.88	39%	438,817.37	164,000
Bylaw Enforcement including Parking	2,185,337.00	883,631.53	40%	3,770,198.00	1,421,296.25	38%	1,047,196.28	(382,600)
Community Planning	5,644.00	24,208.45	429%	755,138.00	328,982.50	44%	444,719.95	59,000
Economic Development	-	-		622,053.00	76,054.31	12%	545,998.69	254,000
Real Estate	269,000.00	191,776.62	71%	559,643.00	264,121.26	47%	218,298.36	10,700
Social Planning	-	-		235,172.00	146,144.43	62%	89,027.57	
Permit Centre & Business Licencing Projects	-	-		27,100.00	-	0%	27,100.00	
Bylaw Enforcement Including Parking Projects	132,478.00	40,590.08	31%	132,478.00	40,590.08	31%	-	
Community Planning Projects	1,049,367.00	218,414.49	21%	1,169,367.00	263,301.78	23%	75,112.71	
Economic Development Projects	-	-		100,000.00	19,340.00	19%	80,660.00	
Social Planning Projects	467,726.00	317,452.09	68%	782,226.00	274,695.60	35%	357,256.49	
Development Approvals								
Building Inspections	1,965,000.00	1,810,464.16	92%	1,823,914.00	895,670.40	49%	773,707.76	(114,300)
Current Planning	101,700.00	54,555.48	54%	884,826.00	399,418.05	45%	438,263.43	8,900
Engineering Development	11,000.00	4,195.00	38%	663,133.00	281,221.90	42%	375,106.10	41,400
Environment	85,000.00	55,732.55	66%	732,600.96	337,398.59	46%	365,934.92	30,900
Subdivisions	76,000.00	42,800.00	56%	459,457.00	161,661.73	35%	264,595.27	70,400
Environment Projects	186,964.00	40,216.88	22%	251,854.00	28,914.02	11%	76,192.86	
	7,592,616.00	4,851,718.58	64%	14,477,961.96	5,609,317.69	39%	6,127,746.85	157,400

City of Nanaimo
Summary of Operating Results
June 30, 2020

	Revenues			Expenditures			Year to Date	June Projection
	2020 Annual Budget	2020 YTD Actual	Variance	2020 Annual Budget	2020 YTD Actual	Variance	Net Surplus (Deficit)	Annual Surplus (Deficit)
Parks, Recreation & Culture								
PRC Administration	44,000.00	24,970.96	57%	701,390.04	304,618.27	43%	377,742.73	(36,400)
Facility & Parks Operations								
Parks Operations	350,440.00	118,204.49	34%	6,738,132.16	3,289,942.90	49%	3,215,953.75	(324,000)
Facility and Park Ops Admin	-	-		267,741.00	135,784.13	51%	131,956.87	(600)
Civic Properties	135,488.00	35,716.42	26%	116,001.92	39,897.80	34%	(23,667.46)	(66,900)
Facility Planning & Maintenance	12,500.00	12,500.00	100%	1,247,817.04	597,672.80	48%	650,144.24	(39,700)
Parks Operations Projects	522,629.00	269,825.02	52%	1,264,089.00	376,542.07	30%	634,742.95	(104,000)
Facilities Planning & Maintenance Projects	345,548.00	30,642.21	9%	710,673.00	275,652.50	39%	120,114.71	
Recreation & Culture								
Aquatics Operations	3,056,859.00	744,262.00	24%	7,639,079.04	2,291,620.47	30%	3,034,861.57	1,005,000
Arena Operations	1,519,050.00	464,599.68	31%	3,010,326.12	1,103,567.60	37%	852,308.20	(8,600)
Culture & Events	42,000.00	10,993.94	26%	2,360,668.92	1,332,059.71	56%	997,603.15	115,700
Community Development - PRC	1,335,318.00	-	0%	54,500.00	27,000.00	50%	(1,307,818.00)	27,500
Recreation Services	2,438,603.00	518,181.68	21%	6,120,192.88	1,947,531.55	32%	2,252,240.01	172,900
Tourism	-	-		668,722.00	167,180.59	25%	501,541.41	(8,800)
Recreation and Culture Administration	-	-		181,485.00	71,380.74	39%	110,104.26	39,400
Aquatics Projects	641,794.00	110,384.15	17%	641,794.00	115,777.32	18%	(5,393.17)	(33,000)
Arena Projects	68,830.00	-	0%	76,830.00	12,423.36	16%	(4,423.36)	
Culture & Events Projects	203,763.00	22,819.13	11%	281,763.00	35,041.90	12%	65,777.23	
Community Development Projects - PRC	200,000.00	-	0%	200,000.00	-	0%	-	
Recreation Services Projects	324,563.00	79,618.46	25%	532,293.00	86,968.13	16%	200,380.33	
	11,241,385.00	2,442,718.14	22%	32,813,498.12	12,210,661.84	37%	11,804,169.42	738,300
Engineering and Public Works								
ENG PW Administration	-	-		188,808.00	83,661.31	44%	105,146.69	5,300
Engineering	6,300.00	2,993.18	48%	3,140,953.96	1,405,816.21	45%	1,731,830.93	169,900
Engineering Projects	17,820.00	23,820.00	134%	133,410.00	17,261.44	13%	122,148.56	
Public Works								
Cemetery Operations	74,500.00	38,148.12	51%	283,597.84	114,474.73	40%	132,771.23	(21,600)
Fleet Operations	-	1,990.95	0%	(0.84)	1,990.95	0%	(0.84)	
PW Support Services	450,000.00	391,319.60	87%	1,429,925.60	845,972.81	59%	525,272.39	7,000
Sanitation	6,190,045.00	3,118,408.45	50%	6,699,553.00	3,477,293.37	52%	150,623.08	(426,800)
Storm Drainage	41,500.00	24,220.00	58%	2,215,081.96	955,033.73	43%	1,242,768.23	(12,300)
Transportation	69,484.00	94,693.34	136%	6,371,666.36	3,152,446.28	49%	3,244,429.42	11,200
Cemetery Operations Projects	-	-		-	-		-	
Fleet Operations Projects	15,500.00	664.42	4%	15,500.00	664.42	4%	-	
PW Support Services Projects	30,280.00	9,765.00	32%	214,390.00	83,250.77	39%	110,624.23	
Storm Drainage Projects	165,350.00	56,079.64	34%	521,765.00	114,157.39	22%	298,337.25	
Transportation Projects	649,472.00	104,533.50	16%	2,001,172.00	202,899.47	10%	1,253,334.03	
	7,710,251.00	3,866,636.20	50%	23,215,822.88	10,454,922.88	45%	8,917,285.20	(267,300)

City of Nanaimo
Summary of Operating Results
June 30, 2020

	Revenues			Expenditures			Year to Date	June Projection
	2020 Annual Budget	2020 YTD Actual	Variance	2020 Annual Budget	2020 YTD Actual	Variance	Net Surplus (Deficit)	Annual Surplus (Deficit)
Fire Rescue								
Emergency Services Communications 911	1,060,882.00	624,047.95	59%	1,616,666.00	816,445.69	51%	363,386.26	(2,200)
NFR Fire Services	916,258.00	497,708.11	54%	17,315,649.08	8,088,756.23	47%	8,808,342.96	56,300
Emergency Svcs Communications 911 Projects	145,320.00	45,719.50	31%	145,320.00	45,719.50	31%	-	
Nanaimo Fire Rescue Projects	132,250.00	4,794.73	4%	318,485.00	22,409.28	7%	168,620.45	
	2,254,710.00	1,172,270.29	52%	19,396,120.08	8,973,330.70	46%	9,340,349.67	54,100
Utilities								
Sewer	17,575,414.00	13,916,909.34	79%	17,575,414.00	15,235,073.98	87%	(1,318,164.64)	(27,000)
Water	21,618,184.00	10,639,609.40	49%	21,618,184.00	15,664,043.26	72%	(5,024,433.86)	(393,400)
Sewer Projects	1,410,169.00	144,886.50	10%	1,410,169.00	143,458.50	10%	1,428.00	
Water Projects	2,763,275.00	344,854.72	12%	2,763,275.00	342,908.72	12%	1,946.00	
	43,367,042.00	25,046,259.96	58%	43,367,042.00	31,385,484.46	72%	(6,339,224.50)	(420,400)
Other								
Port of Nanaimo Centre Operations (VICC)	2,061,724.00	448,482.69	22%	3,132,435.00	973,772.89	31%	545,420.80	(181,100)
Port of Nanaimo Centre Debt Payments	637,771.00	-	0%	2,238,261.00	803,726.25	36%	796,763.75	
Corporate Facilities	-	1,016.28		564,512.00	271,506.01	48%	294,022.27	(13,600)
Port of Nanaimo Centre Projects	6,000.00	6,000.00	100%	6,000.00	6,000.00	100%	-	
Corporate Facilities Projects	32,000.00	25,759.37	80%	57,332.00	25,759.37	45%	25,332.00	
	2,737,495.00	481,258.34	18%	5,998,540.00	2,080,764.52	35%	1,661,538.82	(194,700)
General Revenue								
BIA Levy	42,010.00	42,009.81	100%	42,010.00	42,009.81	100%	-	
Grants in Lieu of Taxes	3,476,710.00	3,544,258.74	102%	-	-		67,548.74	67,600
Investment Income	1,900,000.00	1,216,508.72	64%	-	-		(683,491.28)	135,000
Misc Income	1,773,754.00	83,318.01	5%	1,193,554.00	99,866.71	8%	(596,748.70)	22,000
Provincial Revenue Sharing	2,625,000.00	389,751.47	15%	1,800,000.00	344,883.48	19%	(780,132.01)	(655,200)
Real Property Taxes	116,759,549.00	116,762,103.52	100%	-	-		2,554.52	
Transfer to/from Reserves	-	-		7,564,503.00	7,564,503.00	100%	-	
Transfers from Surplus	-	-		-	-		-	
VIRL Library	-	-		4,917,101.00	2,458,550.50	50%	2,458,550.50	
	126,577,023.00	122,037,950.27	96%	15,517,168.00	10,509,813.50	68%	468,281.77	(430,600)
Transfers to Capital	21,562,333.00	-	0%	24,362,080.00	-	0%	2,799,747.00	
Total All Services	227,658,658.00	162,583,200.90	71%	227,658,658.00	106,126,321.89	47%	56,456,879.01	(1,580,800)
Less: Reserve required to fund disposals of capital assets and any associated gains or losses								(700,000)
Less: Reserve required to fund 2021 post employment benefits								(700,000)
Projected Deficit								(2,980,800)

Operating Fund	Surplus(Deficit) Projected at Dec 31, 2020	Special Initiatives Reserve Funding*	Reduction of 2020 Transfer from Operations to Reserve	Net Projected Surplus(Deficit) at Dec 31, 2020
General	(2,560,400)	2,560,400	-	-
Sewer	(27,000)	-	27,000	-
Water	(393,400)	-	393,400	-
Total	(2,980,800)	2,560,400	420,400	-

*2.8 million was placed in the Special Initiatives Reserve to fund COVID-19 related deficit

DATE OF MEETING SEPTEMBER 16, 2020

AUTHORED BY DAN BAILEY, MANAGER, ACCOUNTING SERVICES

SUBJECT **COUNCIL EXPENSES FOR THE SIX MONTHS ENDING 2020-JUN-30**

OVERVIEW

Purpose of Report:

To present the Finance and Audit Committee with a summary of Council expenses for the six months ending 2020-JUN-30.

BACKGROUND

Council member expenses are incurred in accordance with the Council Spending and Amenities Policy 1-0530-05. This policy establishes governance and control parameters regarding expenditures for and by elected officials.

DISCUSSION

This report summarizes Council expenses for the six-month period ending 2020-JUN-30.

Summary of Council expenses at 2020-JUN-30:

Name	Budget	YTD Actuals	Budget Variance
Mayor Krog	\$ 8,300.00	\$ 567.71	\$ 7,732.29
Councillor Armstrong	8,275.00	415.41	7,859.59
Councillor Bonner	8,275.00	1,825.92	6,449.08
Councillor Brown	8,275.00	1,107.26	7,167.74
Councillor Geselbracht	8,275.00	1,579.09	6,695.91
Councillor Hemmens	8,275.00	2,059.14	6,215.86
Councillor Maartman	8,275.00	1,405.59	6,869.41
Councillor Thorpe	8,275.00	1,041.57	7,233.43
Councillor Turley	<u>8,275.00</u>	<u>168.23</u>	<u>8,106.77</u>
Total	<u>\$ 74,500.00</u>	<u>\$ 10,169.92</u>	<u>\$ 64,330.08</u>

Attachment A lists the total year-to-date expenses for each member of Council. This listing gives a detailed summary of the overall expenses of an individual Council member as at 2020-JUN-30 compared to the annual budget for that individual.

SUMMARY POINTS

- Mayor and Council have spent \$10,169.92 of the \$74,500 annual budget at 2020-JUN-30.

ATTACHMENTS

Attachment A: Detailed Council Expense Summaries

Submitted by:

Dan Bailey
Manager, Accounting Services

Concurrence by:

Laura Mercer
Director, Finance

Shelley Legin
General Manager, Corporate Services

ATTACHMENT A

STATEMENT OF FINANCIAL INFORMATION EXPENSES AS AT JUNE 30, 2020 LEONARD KROG

	Budget	Q1	Q2	Q3	Q4	YTD 2020	%	2019
Sponsored Events/Hospitality	\$ 250.00	\$ 197.08	\$ -	\$ -		\$ 197.08	79%	\$ 570.37
Conferences/Travel - Other	750.00	454.99	(454.99)	-	-	-	0%	841.54
FCM	3,000.00	-	-	-	-	-	0%	3,981.25
UBCM	2,500.00	370.63	-	-	-	370.63	0%	2,446.75
AVICC	1,000.00	-	-	-	-	-	0%	1,201.17
Internet	800.00	-	-	-	-	-	0%	-
	<u>\$ 8,300.00</u>	<u>\$ 1,022.70</u>	<u>\$ (454.99)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 567.71</u>	<u>7%</u>	<u>\$ 9,041.08</u>

CITY OF NANAIMO
STATEMENT OF FINANCIAL INFORMATION
LEONARD KROG 2020 EXPENSES
as at June 30, 2020

Dates	Purpose	Location	Air fare	Accommodation	Meals	Registration	Other Travel	Other	Total Cost
Jan 15, 2020	Monthly Networking Luncheon	Nanaimo			38.37				\$ 38.37
Feb 26, 2020	Chamber CEO Breakfast	Nanaimo			38.37				\$ 38.37
Feb 26, 2020	Nanaimo Sport Achievement Awards	Nanaimo			67.31				\$ 67.31
Mar 4, 2020	Equal Voice's International Women's Day Event	Nanaimo						28.85	\$ 28.85
Feb 27, 2020	CHBA-VI Building Industry Forum Breakfast	Nanaimo			24.18				\$ 24.18
Prepaid Oct 2019	Room Deposit - UBCM Conference Sept 2020	Victoria		370.63					\$ 370.63
									\$ -
									\$ -
			\$ -	\$ 370.63	\$ 168.23	\$ -	\$ -	\$ 28.85	\$ 567.71

**STATEMENT OF FINANCIAL INFORMATION
EXPENSES AS AT JUNE 30, 2020
SHERYL ARMSTRONG**

	Budget	Q1	Q2	Q3	Q4	YTD 2020	%	2019
Sponsored Events/Hospitality	\$ 250.00	67.31	\$ -	\$ -	\$ -	\$ 67.31	27%	\$ 197.63
LGLA	-	-	-	-	-	\$ -		353.37
Conferences/Travel - Other	750.00	-	-	-	-	\$ -	0%	-
FCM	3,000.00	-	-	-	-	\$ -	0%	3,800.63
UBCM	2,500.00	348.10	-	-	-	\$ 348.10	14%	2,398.74
AVICC	1,000.00	-	-	-	-	\$ -	0%	-
Internet	775.00	-	-	-	-	\$ -	0%	-
	<u>\$ 8,275.00</u>	<u>\$ 415.41</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 415.41</u>	5%	<u>\$ 6,750.37</u>

CITY OF NANAIMO
STATEMENT OF FINANCIAL INFORMATION
SHERYL ARMSTRONG 2020 EXPENSES
as at June 30, 2020

Dates	Purpose	Location	Air Fare	Accommodation	Meals	Registration	Other Travel	Other	Total Cost
Feb 27, 2020	Nanaimo Sports Achievement Awards	Nanaimo						67.31	\$ 67.31
Prepaid in 2019	Room Deposit - UBCM Conference Sept 2020	Victoria		348.10					\$ 348.10
								\$	-
								\$	-
								\$	-
			\$ -	\$ 348.10	\$ -	\$ -	\$ -	\$ 67.31	\$ 415.41

STATEMENT OF FINANCIAL INFORMATION
EXPENSES AS AT JUNE 30, 2020
DON BONNER

	Budget	Q1	Q2	Q3	Q4	YTD 2020	%	2019
Sponsored Events/Hospitality	\$ 250.00	\$ 168.14	\$ -	\$ -	\$ -	\$ 168.14	67%	\$ 688.81
LGLA	-	-	-	-	-	-		353.37
Conferences/Travel - Other	750.00	-	-	-	-	-	0%	834.75
FCM	3,000.00	1,316.95	(1,316.95)	-	-	-	0%	3,771.54
UBCM	2,500.00	348.10	-	-	-	348.10	0%	2,198.61
AVICC	1,000.00	-	-	-	-	-	0%	915.75
Internet	\$ 775.00	1,309.68	-	-	-	1,309.68	169%	1,038.76
	<u>\$ 8,275.00</u>	<u>\$ 3,142.87</u>	<u>\$ (1,316.95)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,825.92</u>	22%	<u>\$ 9,801.59</u>

CITY OF NANAIMO
STATEMENT OF FINANCIAL INFORMATION
DON BONNER 2020 EXPENSES
as at June 30, 2020

Dates	Purpose	Location	Air fare	Accommodation	Meals	Registration	Other Travel	Other	Total Cost
Jan 1, 2020 - Dec 31, 2020	2020 Internet Fees	Nanaimo						1,309.68	\$ 1,309.68
Jan 15, 2020	Monthly Networking Luncheon	Nanaimo			38.37				\$ 38.37
Feb 12, 2020	Monthly Networking Luncheon	Nanaimo			38.37				\$ 38.37
Feb 26, 2020	CEO Breakfast	Nanaimo			38.37				\$ 38.37
Feb 26, 2020	CHBA-VI Building Industry Forum Breakfast	Nanaimo			24.18				\$ 24.18
Feb 20, 2020	Equal Voice's International Women's Day Event	Nanaimo						28.85	\$ 28.85
Prepaid in 2019	Room Deposit - UBCM Conference Sept 2020	Victoria		348.10					\$ 348.10
									\$ -
									\$ -
									\$ -
			\$ -	\$ 348.10	\$ 139.29	\$ -	\$ -	\$ 28.85	\$ 1,825.92

STATEMENT OF FINANCIAL INFORMATION
EXPENSES AS AT JUNE 30, 2020
TYLER BROWN

	Budget	Q1	Q2	Q3	Q4	YTD 2020	%	2019
Sponsored Events/Hospitality	\$ 250.00	\$ 67.22	\$ -	\$ -	\$ -	\$ 67.22	27%	\$ 209.66
LGLA	-	-	-	-	-	-		-
Conferences/Travel - Other	750.00	-	-	-	-	-	0%	598.02
FCM	3,000.00	-	-	-	-	-	0%	3,905.85
UBCM	2,500.00	-	-	-	-	-	0%	2,904.38
AVICC	1,000.00	-	-	-	-	-	0%	766.92
Internet	\$ 775.00	1,040.04	-	-	-	1,040.04	134%	-
	<u>\$ 8,275.00</u>	<u>\$ 1,107.26</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,107.26</u>	13%	<u>\$ 8,384.83</u>

CITY OF NANAIMO
STATEMENT OF FINANCIAL INFORMATION
TYLER BROWN 2020 EXPENSES
as at June 30, 2020

Dates		Purpose	Location	Air fare	Accommodation	Meals	Registration	Other Travel	Other	Total Cost
1-Jan-20 -	31-Dec-20	2020 Internet Fees	Nanaimo						1,040.04	\$ 1,040.04
Feb 26, 2020		CEO Breakfast	Nanaimo			38.37				\$ 38.37
Feb 20, 2020		Equal Voice's International Women's Day Event	Nanaimo			28.85				\$ 28.85
										\$ -
										\$ -
										\$ -
										\$ -
				\$ -	\$ -	\$ 67.22	\$ -	\$ -	\$ 1,040.04	\$ 1,107.26

STATEMENT OF FINANCIAL INFORMATION
EXPENSES AS AT JUNE 30, 2020
BEN GESELBRACHT

	Budget	Q1	Q2	Q3	Q4	YTD 2020	%	2019
Sponsored Events/Hospitality	\$ 250.00	\$ 62.55	\$ -	\$ -	\$ -	\$ 62.55	25%	\$ 335.98
LGLA	-	-	-	-	-	-		353.37
Conferences/Travel - Other	750.00	-	-	-	-	-	0%	874.22
FCM	3,000.00	-	-	-	-	-	0%	3,936.73
UBCM	2,500.00	348.10	-	-	-	348.10	0%	2,384.43
AVICC	1,000.00	378.61	(378.61)	-	-	-	0%	977.16
Internet	\$ 775.00	1,168.44	-	-	-	1,168.44	151%	1,091.40
	<u>\$ 8,275.00</u>	<u>\$ 1,957.70</u>	<u>\$ (378.61)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,579.09</u>	19%	<u>\$ 9,953.29</u>

CITY OF NANAIMO
STATEMENT OF FINANCIAL INFORMATION
BEN GESELBRACHT 2020 EXPENSES
as at June 30, 2020

Dates	Purpose	Location	Air fare	Accommodation	Meals	Registration	Other Travel	Other	Total Cost
1-Jan-20 - 31-Dec-20	2020 Internet Fees	Nanaimo						1,168.44	\$ 1,168.44
Feb 21, 2020	Monthly Network Luncheon	Nanaimo			38.37				\$ 38.37
Feb 26, 2020	CHBA-VI Building Industry Forum Breakfast	Nanaimo			24.18				\$ 24.18
Prepaid in 2019	Room Deposit - UBCM Conference Sept 2020	Victoria		348.10					\$ 348.10
									\$ -
									\$ -
									\$ -
			\$ -	\$ 348.10	\$ 62.55	\$ -	\$ -	\$ 1,168.44	\$ 1,579.09

STATEMENT OF FINANCIAL INFORMATION
EXPENSES AS AT JUNE 30, 2020
ERIN HEMMENS

	Budget	Q1	Q2	Q3	Q4	YTD 2020	%	2019
Sponsored Events/Hospitality	\$ 250.00	\$ 196.97	\$ -	\$ -		\$ 196.97	79%	\$ 514.72
LGLA	-	-	-	-	-	-		427.37
Conferences/Travel - Other	750.00	429.09	-	-	-	429.09	57%	439.52
FCM	3,000.00	-	-	-	-	-	0%	4,040.03
UBCM	2,500.00	348.10	-	-	-	348.10	0%	2,496.21
AVICC	1,000.00	378.61	(378.61)	-	-	-	0%	920.48
Internet	\$ 775.00	1,084.98	-	-	-	1,084.98	140%	1,412.40
	<u>\$ 8,275.00</u>	<u>\$ 2,437.75</u>	<u>\$ (378.61)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,059.14</u>	25%	<u>\$ 10,250.73</u>

CITY OF NANAIMO
STATEMENT OF FINANCIAL INFORMATION
ERIN HEMMENS 2020 EXPENSES
as at June 30, 2020

Dates	Purpose	Location	Air fare	Accommodation	Meals	Registration	Other Travel	Other	Total Cost
1-Jan-20 - 31-Dec-20	2020 Internet Fees	Nanaimo						1,084.98	\$ 1,084.98
Jan 15, 2020	Monthly Networking Luncheon	Nanaimo			38.36				\$ 38.36
Jan 30, 2020	Registration for IPV & Acquired Brain Injury	Nanaimo			-			24.04	\$ 24.04
Feb 7, 2020	Monthly Networking Luncheon	Nanaimo			38.37				\$ 38.37
Feb 26, 2020	CHBA-VI Building Industry Forum Breakfast	Nanaimo			24.18				\$ 24.18
Feb 26, 2020	CEO Breakfast	Nanaimo			38.37				\$ 38.37
Mar 6, 2020	Tickets to Yellow Rose Luncheon	Nanaimo			33.65				\$ 33.65
Mar 27, 2020	2020 Civic Governance Forum	Vancouver				429.09			\$ 429.09
Prepaid in 2019	Room Deposit - UBCM Conference Sept 2020	Victoria		348.10					\$ 348.10
								\$	-
			\$ -	\$ 348.10	\$ 172.93	\$ 429.09	\$ -	\$ 1,109.02	\$ 2,059.14

STATEMENT OF FINANCIAL INFORMATION
EXPENSES AS AT JUNE 30, 2020
ZENI MAARTMAN

	Budget	Q1	Q2	Q3	Q4	YTD 2020	%	2019
Sponsored Events/Hospitality	\$ 250.00	\$ 158.69	\$ -	\$ -	\$ -	\$ 158.69	63%	\$ 672.60
Conferences/Travel - Other	750.00	-	-	-	-	-	0%	50.48
FCM	3,000.00	1,316.95	(1,316.95)	-	-	-	0%	-
UBCM	2,500.00	348.10	-	-	-	348.10	0%	2,654.95
AVICC	1,000.00	-	-	-	-	-	0%	-
Internet	\$ 775.00	898.80	-	-	-	898.80	116%	965.44
	<u>\$ 8,275.00</u>	<u>\$ 2,722.54</u>	<u>\$ (1,316.95)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,405.59</u>	17%	<u>\$ 4,343.47</u>

CITY OF NANAIMO
STATEMENT OF FINANCIAL INFORMATION
ZENI MAARTMAN 2020 EXPENSES
as at June 30, 2020

Dates	Purpose	Location	Air fare	Accommodation	Meals	Registration	Other Travel	Other	Total Cost
1-Jan-20 - 31-Dec-20	2020 Internet Fees	Nanaimo						898.80	\$ 898.80
Jan 15, 2020	Monthly Networking Luncheon	Nanaimo			38.36				\$ 38.36
Feb 20, 2020	Equal Voice's International Women's Day Event	Nanaimo			-			28.85	\$ 28.85
Feb 26, 2020	CHBA-VI Building Industry Forum Breakfast	Nanaimo			24.18				\$ 24.18
Feb 29, 2020	Nanaimo African Heritage Society gala and dinner	Nanaimo			33.65				\$ 33.65
Mar 6, 2020	Zonta Club event - Yellow Rose Luncheon	Nanaimo			33.65				\$ 33.65
Prepaid in 2019	Room Deposit - UBCM Conference Sept 2020	Victoria		348.10					\$ 348.10
									\$ -
									\$ -
			\$ -	\$ 348.10	\$ 129.84	\$ -	\$ -	\$ 927.65	\$ 1,405.59

STATEMENT OF FINANCIAL INFORMATION
EXPENSES AS AT JUNE 30, 2020
IAN THORPE

	Budget	Q1	Q2	Q3	Q4	YTD 2020	%	2019
Sponsored Events/Hospitality	\$ 250.00	\$ 144.05	\$ -	-	-	\$ 144.05	58%	\$ 373.80
LGLA	-	-	-	-	-	-		416.62
Conferences/Travel - Other	750.00		-	-	-	-	0%	382.64
FCM	3,000.00	990.38	(990.38)	-	-	-	0%	3,640.70
UBCM	2,500.00	-	-	-	-	-	0%	1,138.54
AVICC	1,000.00	-	-	-	-	-	0%	1,184.19
Internet	\$ 775.00	897.52	-	-	-	897.52	116%	963.00
	<u>\$ 8,275.00</u>	<u>\$ 2,031.95</u>	<u>\$ (990.38)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,041.57</u>	13%	<u>\$ 8,099.49</u>

CITY OF NANAIMO
STATEMENT OF FINANCIAL INFORMATION
IAN THORPE 2020 EXPENSES
as at June 30, 2020

Dates		Purpose	Location	Air Fare	Accommodation	Meals	Registration	Other Travel	Other	Total Cost
1-Jan-20 -	31-Dec-20	2020 Internet Fees	Nanaimo						897.52	\$ 897.52
Feb 12, 2020		Monthly Networking Luncheon	Nanaimo			38.37				\$ 38.37
Feb 20, 2020		Nanaimo Sport Achievement Awards	Nanaimo						67.31	\$ 67.31
Feb 26, 2020		CEO Breakfast	Nanaimo			38.37				\$ 38.37
									\$	-
									\$	-
									\$	-
									\$	-
				\$	-	\$	-	\$	-	\$ 964.83
						76.74	\$	-		\$ 1,041.57

STATEMENT OF FINANCIAL INFORMATION
EXPENSES AS AT JUNE 30, 2020
JIM TURLEY

	Budget	Q1	Q2	Q3	Q4	YTD 2020	%	2019
Sponsored Events/Hospitality	\$ 250.00	\$ 168.23	\$ -	\$ -	\$ -	\$ 168.23	67%	\$ 460.58
Conferences/Travel - Other	750.00	299.86	(299.86)	-	-	-	0%	463.41
FCM	3,000.00	-	-	-	-	-	0%	-
UBCM	2,500.00	-	-	-	-	-	0%	-
AVICC	1,000.00	-	-	-	-	-	0%	524.12
Internet	\$ 775.00	-	-	-	-	-	0%	-
	<u>\$ 8,275.00</u>	<u>\$ 468.09</u>	<u>\$ (299.86)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 168.23</u>	2%	<u>\$ 1,448.11</u>

CITY OF NANAIMO
STATEMENT OF FINANCIAL INFORMATION
JIM TURLEY 2020 EXPENSES
as at June 30, 2020

Dates	Purpose	Location	Air fare	Accommodation	Meals	Registration	Other Travel	Other	Total Cost
									\$ -
Feb 12, 2020	Monthly Networking Luncheon	Nanaimo			38.37				\$ 38.37
Feb 20, 2020	Nanaimo Sport Achievement Awards	Nanaimo						67.31	\$ 67.31
Feb 26, 2020	CEO Breakfast	Nanaimo			38.37				\$ 38.37
Feb 26, 2020	CHBA-VI Building Industry Forum Breakfast	Nanaimo			24.18				\$ 24.18
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
			\$ -	\$ -	\$ 100.92	\$ -	\$ -	\$ 67.31	\$ 168.23

DATE OF MEETING | September 16, 2020 |

AUTHORED BY | DAN BAILEY, MANAGER OF ACCOUNTING SERVICES |

SUBJECT PROJECT RESULTS FOR THE SIX MONTHS ENDING 2020-JUN-30

OVERVIEW

Purpose of Report:

To present the Finance and Audit Committee with a summary of project results for the six months ending 2020-JUN-30.

DISCUSSION

Projects that satisfy specific requirements as outlined in the City's Capital Asset Policy are classified as capital expenditures and are accounted for in the City's capital funds. There are three (3) Capital funds: General Capital, Sewer Capital and Water Capital funds. Projects that are smaller in scope and below specific capitalization thresholds are classified as "Operating Projects" and are accounted for in the City's operating funds.

Funding for project expenditures come from a number of sources including general tax revenues, operating and statutory reserves, grants and borrowing. Unfinished projects at the end of the year are usually carried forward to be completed in the following year. Due to this, project variances usually do not impact the operating surplus value.

Attachment A outlines the summary of results by project type for the six months ending 2020-JUN-30. The summary is divided into two sections: concurrent projects (i.e.: projects undertaken together to minimize disruption and maximize cost and service efficiencies) and all other projects.

Each section has been broken out into the following categories; which are defined as follows:

Status	Description
Complete	Project is fully complete and no additional costs are expected
Substantially Complete	Project is almost fully complete but there are a few minor costs still remaining to be incurred
In Progress	Project is currently underway
Not Started	Project has not been started but is anticipated to start by the end of the year
Delayed	Project has not been started or halted
Other	Project that does not fit into the categories above

For projects that have a 'Complete' status and come in under budget, any unused funds are transferred back to general reserves and/or other appropriate funding sources to fund future projects.

Attachment A lists the total year-to-date expenditures for each project. This listing illustrates at a glance the status of individual projects as at 2020-JUN-30 compared to the budget for the year.

The City of Nanaimo has a capital budget of \$75.5 million and an operating project budget of \$15.1 million in 2020. This includes \$33.3 million of carry-forwards from 2019.

Summary by Project Status as at 2020-JUN-30:

Capital Project Status	# of Projects	% of Total Budget	Annual Budget	Actual & Committed Costs to June 30	Available Funds
Complete / Substantially Complete	62	17%	\$13,114,798	\$10,026,132	\$ 3,088,666
In Progress	125	71%	53,000,456	46,382,640	6,617,816
Not Started	87	8%	6,145,504	-	6,145,504
Delayed / Other	<u>21</u>	4%	<u>3,250,031</u>	<u>767,635</u>	<u>2,482,396</u>
Total	<u>295</u>		<u>\$ 75,510,789</u>	<u>\$ 57,176,407</u>	<u>\$ 18,334,382</u>

Operating Project Status	# of Projects	% of Total Budget	Annual Budget	Actual & Committed Costs to June 30	Available Funds
Complete / Substantially Complete	42	6%	\$905,274	\$882,708	\$ 22,566
In Progress	198	77%	11,607,612	6,087,939	5,519,673
Not Started	61	15%	2,197,741	-	2,197,741
Delayed / Other	<u>4</u>	2%	<u>345,000</u>	<u>10,000</u>	<u>335,000</u>
Total	<u>305</u>		<u>\$ 15,055,627</u>	<u>\$ 6,980,647</u>	<u>\$ 8,074,980</u>

Total Projects	<u>600</u>		<u>\$ 90,566,416</u>	<u>\$64,157,054</u>	<u>\$26,409,362</u>
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SUMMARY POINTS

- \$57,176,407 of the \$75,510,789 capital budget has been spent or committed as at 2020-JUN-30
- \$6,980,647 of the \$15,055,627 operating project budget has been spent or committed as at 2020-JUN-30

ATTACHMENTS

- Attachment A: Summary of Project Results for the Six Months Ending 2020-JUN-30.

Submitted by:

Dan Bailey
Manager, Accounting Services

Concurrence by:

Laura Mercer
Director, Finance

Shelley Legin
General Manager, Corporate Services

City of Nanaimo

Summary of Project Results
Six Months Ended June 30, 2020

		2020 BUDGET	2020 YTD ACTUALS	COMMITMENTS	2020 TOTAL YTD COSTS	REMAINING FUNDING	COMMENTS	Remaining Funding Sources				
								General Revenue Fund	Grants	Statutory Reserve Funds	General Revenue Reserve	Other Sources
CONCURRENT PROJECTS:												
COMPLETED PROJECTS												
P-5238	Bruce: Rehab, Drainage & Cycling	90,472	13,074	75,819	88,893	1,580				403	1,177	
P-5274	DCC R70 Bruce: Fourth to Pine - Cycling	103,680	17,173	81,703	98,876	4,804				4,804		
P-6253	Bruce Sanitary Sewer: Bruce to Catstream	32,022	5,591	25,722	31,313	709					709	
P-7385	Bruce Watermain: Fourth to 320 Bruce - Construction	51,607	9,319	42,289	51,608	(1)						
	Bruce Area Utility, Rehab & Cycling Project	277,781	45,157	225,533	270,689	7,092	Substantially Complete	-	-	5,206	1,886	-
P-6191	DCC SS45 Eighth Street - Stage 1: Eighth and Douglas Mains & Pumpstations	606,325	194,466	412,828	607,294	(969)						
P-6236	DCC SS64 Seventh Sanitary Sewer: Georgia to Bruce	33,146	12,844	21,422	34,265	(1,119)						
P-6245	DCC SS56 Seventh St Sanitary Sewer: 583 Seventh to Georgia Phase 1	21,691	8,584	14,917	23,501	(1,810)						
P-6248	DCC SS54 Seventh St Sanitary Sewer: Stirling to Park Ave	54,113	18,572	32,250	50,821	3,292				3,292		
P-7298	Seventh St Watermain Park to Douglas - Construction	103,756	42,204	76,849	119,054	(15,298)						
	Chase River Trunk Sanitary Sewer	819,031	276,669	558,266	834,935	(15,904)	Substantially Complete	-	-	3,292	-	-
P-9263	Tower Pump Station Rehab	1,224,405	39,964	82,102	122,067	1,102,338	Remainder of this project has been deferred for several years				1,102,338	
	College Drive Area Watermain Twinning	1,224,405	39,964	82,102	122,067	1,102,338	Substantially Complete	-	-	-	1,102,338	-
P-6246	DCC SS55 Sixth St Sanitary Sewer: Bruce to Georgia Phase 1	13,316	345	2,971	3,316	10,000				10,000		
P-7335	Duke & Sixth Watermain - Construction	7,580	789	6,791	7,580	-					-	
	Duke & Sixth Street Utility Upgrade	20,896	1,134	9,762	10,896	10,000	Substantially Complete	-	-	10,000	-	-
P-6258	Emerald Sanitary Sewer: 3301 Emerald to Uplands - Construction	5,000	3,040	-	3,040	1,960					1,960	
P-7406	Emerald Watermain: Ruby to Uplands	5,000	-	-	-	5,000					5,000	
	Emerald Area Utility & Rehab Project	10,000	3,040	-	3,040	6,960	Substantially Complete	-	-	-	6,960	-
P-7386	Esplanade Watermain: Crace to Front	20,000	387	-	387	19,613					19,613	
	Esplanade Area Water & Rehab Project	20,000	387	-	387	19,613	Substantially Complete	-	-	-	19,613	-
P-5013	14 St: Cranberry to Frames Rehab	42,000	31,965	10,035	42,000	-				-		
P-6266	14 St RHB: Cranberry to Frames	18,000	13,699	4,301	18,000	-					-	
P-7306	14 St RHB: Cranberry to Frames	60,000	45,756	14,336	60,092	(92)						
	Fourteenth St Paving	120,000	91,421	28,671	120,092	(92)	Complete	-	-	-	-	-
P-5135	DCC R84 & R103 Hammond Bay Rd	678,252	609,977	70,476	680,453	(2,201)	Budget transfer in July					
P-7274	DCC W48 Hammond Bay Rd Watermain: Prince John to Stephenson Pt - Design	4,066	1,759	2,265	4,024	42				42		
	Hammond Bay Corridor & Utility Project	682,318	611,736	72,741	684,477	(2,159)	Substantially Complete	-	-	42	-	-
P-7277	King Rd Watermain & Calder Rd Watermain	679,514	408,746	124,253	532,999	146,515					146,515	
	King/Calder Area Water & Rehab Upgrade	679,514	408,746	124,253	532,999	146,515	Substantially Complete	-	-	-	146,515	-
P-5255	Pheasant Terrace & Rosstown Road	29,062	8,308	0	8,309	20,753				20,753		
P-7423	DCC WD73 Pheasant Terrace Watermain: Labieux to Rosstown	27,801	-	-	-	27,801				27,801		
P-7424	Starlight Trail Watermain: Pheasant Terr to Golden Meadows	27,436	-	-	-	27,436					27,436	
	Pheasant Terr Area Utilities, Storm Water & Rehab Project	84,299	8,308	0	8,309	75,990	Complete	-	-	48,554	27,436	-
P-7400	Sunset Watermain: Sealand to Parkway - Construction	5,000	-	-	-	5,000					5,000	
	Sunset Area Water & Rehab Project	5,000	-	-	-	5,000	Complete	-	-	-	5,000	-
P-5013	Centennary Drive Rehab	41,735	-	-	-	41,735		41,735				
P-7305	Turnabout View & Centennary Drive Watermain: Road Rehab, Design & Construction	527,889	365,756	96,836	462,592	65,297					65,297	
	Turnabout View & Centennary Drive	569,624	365,756	96,836	462,592	107,032	Substantially Complete	41,735	-	-	65,297	-
TOTAL PROJECTS 'COMPLETED'		4,512,868	1,852,319	1,198,164	3,050,483	1,462,385		41,735	-	67,094	1,375,046	

City of Nanaimo

Summary of Project Results
Six Months Ended June 30, 2020

		2020 BUDGET	2020 YTD ACTUALS	COMMITMENTS	2020 TOTAL YTD COSTS	REMAINING FUNDING		Remaining Funding Sources				
								General Revenue Fund	Grants	Statutory Reserve Funds	General Revenue Reserve	Other Sources
PROJECTS "IN-PROGRESS"												
P-7418	DCC WD54 (60% Growth) Bartlett St Watermain, Pryde to end of Adams - Design	31,000	6,554	17,446	24,000	7,000				7,000		
	Adams Ave. Utility Project	31,000	6,554	17,446	24,000	7,000	In Progress	-	-	7,000	-	-
P-6195	Bartlett Street Sanitary Sewer: Venlaw Road and Morey Road - Design	65,000	13,038	51,962	65,000	-					-	
P-7371	Bartlett & Venlaw Area Watermain - Design	61,000	16,658	44,342	61,000	-					-	
	Bartlett & Venlaw Area Utility Upgrade	126,000	29,696	96,304	126,000	-	In Progress	-	-	-	-	-
P-5273	Bowen Road Rehab: Island Highway to Labieux	1,289,898	46,350	1,127,703	1,174,053	115,845				115,845		
P-7433	DCC WD55: Bowen Rd Watermain: Labieux to Island Hwy N	783,380	1,327	719,845	721,171	62,209				62,209		
	Bowen Road Area Watermain & Rehab	2,073,278	47,677	1,847,548	1,895,225	178,053	In Progress	-	-	178,053	-	-
P-5157	DCC R85 Boxwood Connector - Construction	1,166,962	410,605	225,020	635,626	531,336				531,336		
P-5164	DCC R49 Northfield Rd: Parkway to Boxwood	70,000	-	-	-	70,000				70,000		
P-5193	DCC SD60: Northfield Creek - Boxwood Connector Pond Drainage Ph 1	106,329	43,613	41,882	85,495	20,834				20,834		
P-6174	Boxwood Connector Sanitary Sewer	69,000	-	-	-	69,000					69,000	
P-7290	Boxwood Connector Watermain	37,000	-	-	-	37,000					37,000	
P-7414	DCC W78 Rosstown Rd Watermain: Boxwood to Bowen	20,000	-	-	-	20,000				20,000		
	Boxwood Connector & Utility Project	1,469,291	454,218	266,903	721,121	748,170	In Progress	-	-	642,170	106,000	-
P-5201	Bruce: 7th to 8th - Cycling	7,500	7,500	-	7,500	-						
P-6235	DCC SS57 Bruce & Murray	179,025	14,944	160,785	175,729	3,296				3,296		
P-6256	Bruce Sanitary Sewer: 930 Bruce to 8th St & Weber to 930 Bruce	420,788	35,645	377,883	413,528	7,260					7,260	
P-7449	Bruce Ave Watermain: Eighth to 867 Bruce	96,075	9,596	86,266	95,862	213					213	
P-7455	Bruce Ave Watermain: Deering to Eighth	61,000	5,092	54,772	59,864	1,136					1,136	
	Bruce Ave Sanitary Sewer & Cycling	764,388	72,777	679,706	752,483	11,905	In Progress	-	-	3,296	8,609	-
P-5201	Off Bowen Road: Morey Road to Casper Way - Cycling	189,266	45,705	161,010	206,716	(17,450)						
P-5220	Casper Way Drainage: Bowen to End	429,344	25,687	411,353	437,040	(7,696)						
P-5220	Off Bowen: Caspers Way to Hansen Rd - Cycling	314,456	13,491	6,471	19,961	294,495				294,495		
P-5220	Caspers Way: Bowen to Creekside - Rehab	165,000	-	148,343	148,343	16,657				16,657		
P-6275	Caspers Sanitary Sewer: 1632 Caspers to 1600 Caspers	268,500	-	263,875	263,875	4,625					4,625	
P-7370	Caspers Way Watermain: Bowen to Creekside	170,842	10,266	155,974	166,240	4,602					4,602	
	Caspers Way Rehab & Utility Project	1,537,408	95,149	1,147,026	1,242,175	295,233	In Progress	-	-	311,152	9,227	-
P-6239	Hillside Sanitary Sewer: Caldwell to 3572 Hillside - Design	15,000	-	-	-	15,000					15,000	
P-6265	Cottlevue Sanitary Sewer: Stronach to Hillside - Design	37,000	6,000	-	6,000	31,000					31,000	
P-7329	Hillside Ave Watermain - Design	37,000	8,719	-	8,719	28,281					28,281	
P-7435	Cottlevue Watermain: Stronach to Hillside - Design	40,000	-	-	-	40,000					40,000	
	Cottlevue Area Utilities	129,000	14,719	-	14,719	114,281	In Progress	-	-	-	114,281	-
P-5306	Towers Reservoir Access Drainage: RES to Langara	111,000	-	-	-	111,000		111,000				
P-5306	1311 Langara Drive: Road & Sidewalk Frontage Improvements	70,000	-	-	-	70,000		70,000				
P-9265	DCC WS42 Tower RES Upgrades	3,846,340	13,943	29,769	43,712	3,802,628	Remainder of this project has been deferred for several years			3,745,026	57,602	
	DCC WS42 Tower RES Upgrades	4,027,340	13,943	29,769	43,712	3,983,628	In Progress	181,000	-	3,745,026	57,602	-
P-5239	Front: Terminal to Gabriola Ferry - Rehab	618,800	8,483	12,817	21,300	597,500				597,500		
P-5239	Downtown Cycling Loop: Comox to Victoria Cres - Cycling	483,733	53,485	57,148	110,633	373,100				373,100		
P-5239	Bastion St/Commercial St - Intersection Upgrade	50,000	3,124	876	4,000	46,000		46,000				
	Downtown Cycling & Rehab Project	1,152,533	65,092	70,841	135,933	1,016,600	In Progress	46,000	-	970,600	-	-
P-7379	Estevan Road Watermain: 1997 Estevan to Poplar	50,000	-	-	-	50,000					50,000	
	Estevan Utilities & Cycling	50,000	-	-	-	50,000	In Progress	-	-	-	50,000	-
P-6247	Filling Cres Sanitary Sewer: 5100 Filling to 5190 Filling - Construction	162,306	1,079	9,929	11,008	151,298				151,298		
P-7364	Filling Cres Watermain: Entwhistle to 5100 Filling - Construction	218,159	24,858	36,995	61,853	156,306					156,306	
	Filling Cres Utility Upgrade	380,465	25,937	46,924	72,861	307,604	In Progress	-	-	151,298	156,306	-
P-6228	First Street Alley Sanitary Sewer: Wakesiah to Ashlar	30,000	23,879	1,121	25,000	5,000					5,000	
	First Street Area Utilities	30,000	23,879	1,121	25,000	5,000	In Progress	-	-	-	5,000	-
P-5253	Albert: Dunsmuir to Cat Stream and Catstream to Harewood - Cycling - Design	98,840	9,051	68,842	77,894	20,946				20,946		
P-5253	Fourth Drainage & Stirling Drainage - Design	85,000	7,769	59,231	67,000	18,000					18,000	
P-7437	Fourth St Watermain: Harewood to Pine - Design	35,000	4,183	24,355	28,539	6,461					6,461	
	Fourth St and Albert St Complete Street	218,840	21,004	152,428	173,432	45,408	In Progress	-	-	20,946	24,461	-
P-5278	Haliburton St: Chase River Rd to 967 Haliburton - Pedestrian & Cycling	651,995	21,989	14,511	36,500	615,495				300,000	315,495	
P-7438	Haliburton Watermain: 995 Haliburton to Island Hwy	1,043,274	61,533	33,860	95,393	947,881					947,881	
	Haliburton St Area Watermain & Pedestrian/Cycling	1,695,269	83,522	48,371	131,893	1,563,376	In Progress	-	-	300,000	1,263,376	-
P-5280	Holland Drainage: 221/225 Holland	20,000	-	-	-	20,000					20,000	
P-7439	Holland Watermain: Ashlee to Jingle Pot	20,000	148	-	148	19,852					19,852	
	Holland South Area Utilities	40,000	148	-	148	39,852	In Progress	-	-	-	39,852	-

City of Nanaimo

Summary of Project Results
Six Months Ended June 30, 2020

		2020 BUDGET	2020 YTD ACTUALS	COMMITMENTS	2020 TOTAL YTD COSTS	REMAINING FUNDING	COMMENTS	Remaining Funding Sources				
								General Revenue Fund	Grants	Statutory Reserve Funds	General Revenue Reserve	Other Sources
P-5295	Howard Rehab: Second to Third	239,396	-	215,926	215,926	23,470				23,470		
P-7450	Howard Watermain: Second to Third	158,127	73,725	2,753	76,478	81,649					81,649	
Howard Ave Area Watermain & Rehab		397,523	73,725	218,679	292,404	105,119	In Progress	-	-	23,470	81,649	-
P-5289	Laguna Way: Toms Turnabout Esmt to 5004, 5004 Laguna to Malaspina	718,748	236,271	271,907	508,178	210,570				210,570		
P-7350	Laguna Way Watermain: Toms Turnabout Esmt to 5004, 5004 Laguna to Malaspina	1,425,766	492,507	524,994	1,017,500	408,266					408,266	
Laguna Area Water Project		2,144,514	728,778	796,901	1,525,678	618,836	In Progress	-	-	210,570	408,266	-
P-5204	Lambert Ave Drainage: 5th to 6th	31,708	3,175	6,714	9,889	21,819					21,819	
P-6183	Lambert Ave Sanitary Sewer: 5th to 6th	38,466	10,130	13,336	23,466	15,000					15,000	
P-7392	Lambert Ave Watermain: 5th to 6th	25,000	-	9,225	9,225	15,775					15,775	
Lambert Ave Utility Upgrade		95,174	13,305	29,275	42,580	52,594	In Progress	-	-	36,819	15,775	-
50225	Metral Drive Phase 2 Drainage Study	65,000	16,757	40,618.13	57,375	7,625					7,625	
P-5221	Metral Corridor - Partial Land Acquisition	117,950	26,314	-	26,314	91,636					91,636	
P-5221	Metral: Turner to Mostar - CYC	2,038,000	2,894	1,848,815	1,851,708	186,292				186,292		
P-5221	Metral: Turner to Mostar Stop Upg & Trn	79,137	13,137	53,332	66,469	12,668		12,668				
P-5221	Metral RHB: Turner to Dublin Way	330,000	-	332,788	332,788	(2,788)						
P-5221	Metral RHB: Tulip - Metral to End	44,000	-	43,832	43,832	168				168		
P-5221	Metral Drive Streetlights	241,500	-	213,329	213,329	28,171					28,171	
P-5221	Metral: Turner to Mostar SW	1,367,753	74,753	1,174,851	1,249,604	118,149				118,149		
P-5221	Metral DR: Turner to Mostar	705,000	-	639,986	639,986	65,014					65,014	
P-7368	Tulip Place Watermain/Fernandez Place Watermain/Metral Drive Watermain	1,247,544	49,299	1,096,623	1,145,922	101,622					101,622	
Metral Drive Complete Street Corridor		6,235,884	183,154	5,444,174	5,627,327	608,557	In Progress	12,668	-	396,245	202,432	-
50230	Road Rehab: Morningside to Neck Point	5,000	-	-	-	5,000		5,000				
P-6263	Morningside Drive Sanitary Sewer: Hammond Bay to End	223,198	137,098	34,404	171,502	51,696					51,696	
P-7442	Morningside Dr Watermain: 970 Morningside to End	111,244	96,355	13,550	109,905	1,339					1,339	
Morningside Drive Area Utilities		339,442	233,453	47,954	281,407	58,035	In Progress	5,000	-	-	53,035	-
P-5257	Shamrock Place: Departure Bay Road to End	202,000	35,507	158,875	194,382	7,618				7,618		
P-7425	Shamrock Place Watermain: Departure Bay to Shamrock	281,615	237,789	2,066	239,855	41,760					41,760	
Shamrock Place Water & Rehab Project		483,615	273,296	160,941	434,237	49,378	In Progress	-	-	7,618	41,760	-
P-5246	Stewart Drainage: 1000 Stewart to Outfall - Design & Construction	660,911	1,322	7,544	8,865	652,046				643,500	8,546	
P-5246	Stewart Drainage: CSP Replacement	30,000	-	-	-	30,000				30,000		
P-6261	Stewart Street Utilities Upgrade	135,473	405	4,568	4,973	130,500					130,500	
P-6261	Stewart Street Sanitary Sewer/Cherry Blossom Sanitary Sewer	79,000	-	-	-	79,000					79,000	
Stewart Ave Utilities Upgrade		905,384	1,727	12,112	13,839	891,545	In Progress	-	-	673,500	218,045	-
P-6224	Sunderland Ave Sanitary Sewer: 465 to 415 Sunderland	55,600	-	-	-	55,600					55,600	
P-6224	Sunderland Ave Sanitary Sewer: Townsite to Begbie	38,500	2,973	20,874	23,847	14,653					14,653	
P-6224	Johns Ave Sanitary Sewer: 440 Johns to End	76,500	-	-	-	76,500					76,500	
P-6224	Begbie Street Sanitary Sewer: Morpeth to Millstone	245,000	254,303	43,799	298,102	(53,102)						
P-7393	Begbie Watermain & Sunderland Watermain	243,623	156,899	53,075	209,974	33,649					33,649	
P-7393	Sunderland Watermain: Townsite to Riverside	110,000	-	-	-	110,000					110,000	
Sunderland & Begbie Area Utilities Project		769,223	414,175	117,748	531,923	237,300	In Progress	-	-	-	290,402	-
P-6238	Adby Sanitary Sewer: 3286 Adby to Departure Bay - Design	660	0	660	661	(1)						
P-7405	Uplands Dr Watermain: Dep Bay to Villa - Design & Construction	13,750	1,808	2,344	4,152	9,598					9,598	
Uplands Area Utilities		14,410	1,808	3,004	4,812	9,598	In Progress	-	-	-	9,598	-
P-5259	Wakesiah Ave Drainage & Rehab - Design, Fifth Rehab	223,508	13,974	160,860	174,834	48,674		48,674				
P-5292	DCC R81: Wakesiah Ave Cycling: 3rd to 5th & 1st to 3rd	52,875	20,000	1,796	21,796	31,079				21,079	10,000	
P-5010	Fifth: Parkway to Wakesiah Rehab	40,000	-	-	-	40,000				40,000		
Wakesiah Drainage, Cycling and Rehab Project		316,383	33,974	162,657	196,631	119,752	In Progress	48,674	-	61,079	10,000	-
P-5196	Wellcox Access: Design & Phase 1 Front Street Extension & Wellcox Secondary Access	255,615	34,139	118,743	152,882	102,733				102,733		
P-5291	Wellcox Storm Sewers	31,338	-	1,338	1,338	30,000				30,000		
Wellcox Access		286,953	34,139	120,081	154,220	132,733	In Progress	-	-	132,733	-	-
P-5299	White Street Rehab: Pryde Ave to End/White Street Drainage: Pryde to Millstone	407,000	6,415	188,800	195,214	211,786				211,786		
P-6226	White Street Easement/ White Street Sanitary Sewer	329,510	457	5,821	6,278	323,233					323,233	
White Street Area Rehab & Utilities Project		736,510	6,871	194,621	201,492	535,018	In Progress	-	-	211,786	323,233	-
TOTAL PROJECTS 'IN-PROGRESS'		26,449,827	2,952,720	11,712,531	14,665,251	11,784,576		293,342	-	8,083,362	3,488,909	-

City of Nanaimo

Summary of Project Results
Six Months Ended June 30, 2020

	2020 BUDGET	2020 YTD ACTUALS	COMMITMENTS	2020 TOTAL YTD COSTS	REMAINING FUNDING	COMMENTS	Remaining Funding Sources				
							General Revenue Fund	Grants	Statutory Reserve Funds	General Revenue Reserve	Other Sources
NOT STARTED PROJECTS											
P-5314 Departure Bay Road: Alan-A-Dale to Little John Way SW	50,000	-	-	-	50,000				50,000		
P-6240 DCC SS48 Departure Bay Trunk	25,000	-	-	-	25,000				25,000		
Departure Bay Area Watermain & Sanitary Sewer Project	75,000	-	-	-	75,000	Not Started	-	-	75,000	-	-
P-6202 Dufferin Cres Sanitary Sewer: Seafield to Grant	32,000	-	-	-	32,000					32,000	
Dufferin Cres Sidewalk & Utility Upgrade	32,000	-	-	-	32,000	Not Started	-	-	-	32,000	-
P-5276 DCC R102 Fifth St: Wakesiah to Shepherd - Pedestrian	50,000	-	-	-	50,000				50,000		
Fifth Street Area Cycling & Rehab	50,000	-	-	-	50,000	Not Started	-	-	50,000	-	-
P-5013 Glenayr: Loat to Argyle Rehab - Design	20,000	-	-	-	20,000				20,000		
P-6231 Glenayr Dr Sanitary Sewer: Argyle to Loat - Design	34,000	-	-	-	34,000					34,000	
Glenayr Sanitary & Rehab Argle to Loat	54,000	-	-	-	54,000	Not Started	-	-	20,000	34,000	-
P-7422 Holland Watermain: Jingle Pot to East	110,000	-	-	-	110,000					110,000	
Holland Area Water & Rehab Project	110,000	-	-	-	110,000	Not Started	-	-	-	110,000	-
P-6245 DCC SS56 Howard Ave: Seventh to Brookside Ph 2 - Design	38,000	-	-	-	38,000				38,000		
P-7440 Howard Watermain: Seventh to Brookside - Design	30,000	-	-	-	30,000					30,000	
Howard Ave Area Utilities	68,000	-	-	-	68,000	Not Started	-	-	38,000	30,000	-
P-7467 Labieux Watermain: Jingle Pot to Porcupine Trail	38,000	-	-	-	38,000					38,000	
P-7468 DCC W68 Labieux Road Watermain: Jingle Pot to Pheasant	78,000	-	-	-	78,000				78,000		
Labieux Rehab & Utilities Project	116,000	-	-	-	116,000	Not Started	-	-	78,000	38,000	-
P-7466 Norwell Watermain: Wellesley to Ross	52,000	-	-	-	52,000					52,000	
Norwell Drive Watermain & Rehab Project	52,000	-	-	-	52,000	Not Started	-	-	-	52,000	-
P-6264 Eighth Street Sanitary Sewer: 368 to 455 Eighth	36,000	-	-	-	36,000					36,000	
P-7395 Park Watermain: Eighth to Seventh	70,000	-	-	-	70,000					70,000	
Park Ave Utilities & Rehab	106,000	-	-	-	106,000	Not Started	-	-	-	106,000	-
P-5260 Third Street Drainage: Howard to Georgia	40,000	-	-	-	40,000		40,000				
P-5271 DCC R90 third Street: Georgia to Howard Ave SW	50,000	-	-	-	50,000				50,000		
P-6200 Third Street Sanitary Sewer: 421 Third St to Fitzwilliam	20,000	-	-	-	20,000					20,000	
P-7426 Third Street Watermain: Howard to Georgia	25,000	-	-	-	25,000					25,000	
Third Street Area Utility & SW Project	135,000	-	-	-	135,000	Not Started	40,000	-	50,000	45,000	-
P-5231 Terminal Corridor Upgrades, Terminal Trench Drainage & Campbell Drainage	343,745	-	-	-	343,745				343,745		
P-6219 Terminal Trench Sanitary Sewer: Comox to Nicol - Design	40,000	-	-	-	40,000					40,000	
Terminal Trench & Utility Project	383,745	-	-	-	383,745	Not Started	-	-	343,745	40,000	-
P-5236 Townsite Rd: Holly St to Parkway Trail - Cycling - Design	32,000	-	-	-	32,000					32,000	
Townsite Area Cycling & Pedestrian	32,000	-	-	-	32,000	Not Started	-	-	-	32,000	-
TOTAL PROJECTS 'NOT STARTED'	1,213,745	-	-	-	1,213,745		40,000	-	654,745	519,000	-
DELAYED/CANCELLED PROJECTS											
P-6274 Bruce Ave: Siphon to Seventh St	54,000	-	-	-	54,000					54,000	
Bruce Rehab & Utilities Project	54,000	-	-	-	54,000	Cancelled	-	-	-	54,000	-
P-7388 Haliday Cr Watermain: Norfolk Hill to Fandell St	17,000	-	-	-	17,000					17,000	
Haliday Cr Utility Upgrade	17,000	-	-	-	17,000	Cancelled	-	-	-	17,000	-
P-5254 Island Hwy S Cranberry Ave to 12th Pedestrian	30,000	-	-	-	30,000					30,000	
P-5254 Island Hwy Drainage: Cranberry Ave to 12th	20,000	-	-	-	20,000					20,000	
Island Highway Cranberry to 12th St	50,000	-	-	-	50,000	Cancelled	-	-	-	50,000	-
TOTAL PROJECTS 'DELAYED/CANCELLED'	121,000	-	-	-	121,000		-	-	-	121,000	-
TOTAL CONCURRENT PROJECTS	32,297,440	4,805,039	12,910,695	17,715,734	14,581,706		375,077	-	8,805,201	5,503,954	-

City of Nanaimo

Summary of Project Results
Six Months Ended June 30, 2020

		2020 BUDGET	2020 YTD ACTUALS	COMMITMENTS	2020 TOTAL YTD COSTS	REMAINING FUNDING	COMMENTS	Remaining Funding Sources				
								General Revenue Fund	Grants	Statutory Reserve Funds	General Revenue Reserve	Other Sources
ALL OTHER PROJECTS:												
COMPLETED PROJECTS												
20147	SARC: Dual EV Charging Stations	20,000	17,180	4,240	21,420	(1,420)	Complete, budget transfer in July					
20154	Network Switches	20,436	3,956	14,681	18,638	1,798	Complete			1,798		
20190	VICC: AV Design	6,000	6,000	-	6,000	-	Complete					
20192	SARC: Security	12,000	8,579	-	8,579	3,421	Complete				3,421	
30105	New Horizons Seniors Grant Program	1,945	1,945	-	1,945	0	Complete					
30138	Fire: Gear Dryers	9,970	-	9,266	9,266	704	Substantially Complete	704				
30141	PlanH Social Connectedness Grant	1,831	1,831	-	1,831	-	Complete					
30150	Community Action Team Grant	200,000	200,000	-	200,000	-	Complete					
30169	Animal Control Service Review	20,545	20,533	13	20,545	-	Complete					
30177	Building Inspector Tablets	27,100	-	27,018	27,018	82	Complete	82				
40005	Oliver Woods Community Centre: HVAC	-	-	6,092	6,092	(6,092)	Complete					
40028	Beban Social Centre: Lights	26,288	23,659	2,629	26,288	-	Complete					
40042	Beban Pool: Sauna	20,000	16,604	300	16,905	3,095	Substantially Complete			3,095		
40047	NAC: Furniture and Equipment	4,899	4,504	-	4,504	395	Complete				395	
40058	Cliff McNabb Arena: Mechanical	-	12,423	-	12,423	(12,423)	Complete					
40182	Coal Town Trail Signage/Mapping	2,422	3,529	-	3,529	(1,107)	Complete					
40195	Parks Ops: Equipment Replacement	29,912	20,811	-	20,811	9,101	Complete	9,101				
40202	NAC: Expansion Joints	10,000	15,000	-	15,000	(5,000)	Complete					
40217	Bowen Tennis Courts	31,160	-	27,625	27,625	3,535	Complete	3,535				
40280	NDSS Artificial Turf Field (City Share)	-	38,527	-	38,527	0	Complete					
40314	Climate Change Resiliency Strategy	31,923	20,732	-	20,732	11,191	Complete		4,290		6,901	
40330	Westwood Lake Outlet Bridge Replacement	20,100	18,221	-	18,221	1,879	Complete				1,879	
40331	Lions Great Bridge Review	11,830	4,338	7,243	11,580	250	Substantially Complete				250	
40348	Sid Clark Sports Field Redevelopment	50,000	47,240	1,535	48,775	1,225	Substantially Complete				1,225	
40358	NAC: Swimsuit Dryer	15,670	8,177	1,354	9,531	6,139	Substantially Complete			6,139		
40361	NAC: Chlorine System	12,550	10,086	3,406	13,492	(942)	Substantially Complete					
40362	Beban Pool: Swimsuit Dryer	15,670	8,511	1,453	9,964	5,706	Substantially Complete			5,706		
40376	Chase River Activity Centre: Roof	19,800	-	19,250	19,250	550	Substantially Complete				550	
40381	Walkway: Robson St to Fitzwilliam St Imp	18,834	1,040	14,880	15,920	2,914	Substantially Complete			2,914		
40383	Wesley St: Landscaping Improvements	13,477	-	9,950	9,950	3,527	Substantially Complete			3,527		
40392	Park Ambassadors Pgm - Pandemic	-	95,473	-	95,473	(95,473)	Complete					
40384	Beban Pool: Security Doors	22,000	13,257	-	13,257	8,743	Complete				8,743	
40386	Chase River Activity Centre: Lighting	11,581	11,581	-	11,581	0	Complete					
50135	MoESS Review of Sections 10 & 11	6,348	-	6,126	6,126	222	Substantially Complete				222	
50139	Stewart Ave: Complete Street	89,764	5,426	40,277	45,703	44,061	Complete				44,061	
50145	Public Works Yard Functional Study	12,560	8,940	-	8,940	3,620	Complete				3,620	
50159	Jingle Pot @ Beringer Flasher	4,211	-	-	-	4,211	Substantially Complete				4,211	
50175	Complete Street Guideline: Terminal Ave: Poplar to Waddington - TRA	3,913	413	3,501	3,913	(0)	Substantially Complete				(0)	
50199	Transportation Network Review	8,000	593	7,407	8,000	-	Substantially Complete					
50206	Transportation PED: Fifth St @ Shepherd Ave Flash	22,138	-	-	-	22,138	Substantially Complete				22,138	
50208	Mostar @ Maureen Traffic Signal Timing	25,120	18,604	-	18,604	6,516	Substantially Complete				6,516	
50223	MoESS Peer Review	6,750	6,750	-	6,750	-	Complete					
70024	Water: 107th @ Sawman	-	-	-	-	-	Complete					
P-2206	Bastion Street Parkade: Traffic Membrane Levels 1 - 8	1,043,700	253,313	583,791	837,104	206,596	Substantially Complete			206,596		
P-2958	VICC: Dell PowerEdge	16,243	10,454	-	10,454	5,789	Complete				5,789	
P-3104	Property Acquisitions - 933 Park Ave	6,000	5,213	-	5,213	787	Complete			787		
P-3104	Property Acquisitions - 155 Pryde Ave	150,000	149,371	-	149,371	630	Substantially Complete			630		
P-3104	Property Acquisitions - 421 Dunsmuir & 424 Wesley St	1,167,000	1,167,205	-	1,167,205	(205)	Complete, budget transfer in July					
P-3104	Property Acquisitions - 3646 Cottleview Drive	705,000	663,837	-	663,837	41,163	Substantially Complete				41,163	
P-3407	2020 Yamaha F115X13 Motor for Unit 7003	13,525	13,525	-	13,525	1	Complete	1				
P-4045	PIP Program - Linley Point - Gyro Park	109	-	-	-	109	Complete				109	
P-4045	PIP Program - Cinnabar Valley Park	3,782	10,222	-	10,222	(6,440)	Complete					
P-4098	Serauxmen Stadium: Outfield Lights	1,075,734	895,967	157,261	1,053,228	22,506	Substantially Complete			22,506		
P-4131	Harewood Centennial Park - Youth Park Phase 1&2	585,293	517,898	6,070	523,968	61,325	Substantially Complete			61,325		
P-4214	Frank Crane Arena: Lighting	88,265	53,027	17,634	70,661	17,604	Complete			17,604		
P-4234	NAC Fans for AHU 1&2	15,196	1,191	13,976	15,167	29	Substantially Complete			29		
P-4236	Score Clock Serauxmen Stadium	10,830	10,830	-	10,830	-	Complete					
P-4239	Beban Social Centre: HVAC	15,000	2,713	-	2,713	12,287	Substantially Complete			12,287		
P-4240	Park Ops: Vehicles	10,287	13,001	-	247	(2,714)	Complete					

City of Nanaimo

Summary of Project Results
Six Months Ended June 30, 2020

		2020 BUDGET	2020 YTD ACTUALS	COMMITMENTS	2020 TOTAL YTD COSTS	REMAINING FUNDING	COMMENTS	Remaining Funding Sources				
								General Revenue Fund	Grants	Statutory Reserve Funds	General Revenue Reserve	Other Sources
P-4251	NAC: Domestic Water Lines	11,955	3,891	8,662	12,553	(598)	Substantially Complete					
P-4261	Oliver Woods Community Centre: Building Fixtures - Lighting	90,100	1,000	50,433	51,433	38,667	Substantially Complete			38,667		
P-5060	Fleet Replacement - Unit# 260 & 270	130,000	-	136,395	136,395	(6,395)	Complete					
P-5060	Fleet Replacement - Unit# 409 & 410	338,000	-	-	-	338,000	Substantially Complete			338,000		
P-5211	Wild Otter Esmt VIP52002 Drainage: Starlight to Willow Grouse - Construction	79,898	6,156	44,294	50,450	29,448	Complete			29,448		
P-5216	Small Tools: Breakers (unit #6111) & (unit #6114)	-	-	-	-	32,000	Complete			32,000		
P-5242	DCC R98 Jingle Pot @ Westwood New Signal Veh	21,252	5,482	8,727	14,209	7,043	Substantially Complete			7,043		
P-5243	Beaufort Park Pond Drainage - Design	1,080	-	1,080	1,080	1	Substantially Complete					1
P-5269	LED Street Light Conversion Phase 2	32,441	30,183	1,090	31,272	1,169	Substantially Complete			1,169		
P-5274	Bruce @ Fifth Traffic Signal	130,466	323	-	323	130,143	Substantially Complete			130,143		
P-5302	Engineering Services Equipment: Plotter	27,500	10,622	-	10,622	16,878	Complete	16,878				
P-5302	Engineering Services Equipment: Survey Robot	49,320	52,756	-	52,756	(3,436)	Substantially Complete, budget transfer in July					
P-5302	DCC SS46 Richard Lake Truck Sewer: Easement 40 Maki Rd to Chase River Pump Station - Construction	-	-	-	-	-						
P-6251		7,036	-	-	-	7,036	Complete			7,036		
P-6266	Fourteenth St Sanitary Sewer: Cranberry to Catcher	5,805	-	805	805	5,000	Complete					5,000
P-7104	Nelson Road WM Cost Share	57,260	-	-	-	57,260	Complete					57,260
P-7306	Cranberry Rd Watermain: Extension to 14th - Construction	9,548	-	9,548	9,548	-	Complete					-
P-7363	Black Diamond Dr Watermain: JP - JP: Jingle Pot to Jingle Pot - Road Rehab	90,000	-	-	-	90,000	Substantially Complete			90,000		
P-7363	Black Diamond Dr Watermain: Jingle Pot to Jingle Pot	612,700	413,029	53,993	467,022	145,678	Substantially Complete			145,678		
P-7363	Coal Tyee Tr Watermain: Black Diamond to Black Diamond	247,800	220,624	23,851	244,475	3,325	Substantially Complete			3,325		
P-7363	Jingle Pot Rd Watermain: Parkway to Third	978,130	651,336	78,592	729,928	248,202	Substantially Complete			248,202		
P-7363	Cadboro Pl Watermain: Coal Tyee to End	140,800	-	107,390	107,390	33,410	Substantially Complete			33,410		
P-7363	Chamber Pl Watermain: Coal Tyee to End	97,800	-	80,398	80,398	17,402	Substantially Complete			17,402		
P-7363	Lignite Pl Watermain: Coal Tyee to End	44,000	-	32,815	32,815	11,185	Substantially Complete			11,185		
P-7363	Crows Nest Pl Watermain: Black Diamond to End	64,900	-	48,403	48,403	16,497	Substantially Complete			16,497		
P-7366	Jingle Pot Watermain: 4151 to 4215 Jingle Pot - Design & Construction	12,052	-	6,328	6,328	5,724	Complete					5,724
P-7372	Richardson Road Watermain: 1805 Richardson to Ranchview - Design & Construction	367,865	263,777	72,346	336,124	31,742	Substantially Complete					31,742
P-7430	Bulk Water Filling Station #1 Cedar	7,130	-	2,499	2,499	4,631	Complete					4,631
P-7430	Bulk Water Filling Station #2 Public Works Yard	9,128	-	2,322	2,322	6,806	Complete					6,806
TOTAL PROJECTS 'COMPLETED'		9,507,204	6,101,409	1,756,948	7,858,357	1,648,847		30,299	4,290	1,494,148	262,246	109
PROJECTS "IN-PROGRESS"												
10540	Extreme Weather Shelter	5,000	718	-	718	4,282	In Progress	4,282				
20034	Photocopier Replacement Plan	32,500	4,647	21,698	26,345	6,155	In Progress			6,155		
20075	IT Technical Infrastructure Renewal	23,100	-	-	-	23,100	Ongoing			23,100		
20081	User Fee Review	7,425	-	7,425	7,425	0	In Progress					0
20091	Leg Svcs: Furniture and Equipment	4,300	1,112	-	1,112	3,188	In Progress	3,188				
20092	Furniture and Equipment	17,223	5,349	-	5,349	11,874	In Progress	11,874				
20103	HR: Furniture and Equipment	5,900	1,789	-	1,789	4,111	In Progress	4,111				
20129	Design Advisory Panel	2,500	13	-	13	2,487	Ongoing	2,487				
20130	Finance and Audit	8,000	66	-	66	7,934	Ongoing	7,934				
20132	Nanaimo Youth and Advisory	3,000	-	-	-	3,000	Ongoing	3,000				
20136	Water Supply Advisory	1,500	-	-	-	1,500	Ongoing	1,500				
20148	SARC: Exterior	19,250	-	-	-	19,250	In Progress	19,250				
20153	Mobile Network Security Audit	23,625	-	-	-	23,625	In Progress			23,625		
20157	Phone Replacement	2,707	1,479	-	1,479	1,228	In Progress	1,228				
20158	IT Furniture and Equipment	19,492	5,123	-	5,123	14,369	Ongoing	14,369				
20166	SCADA Security Audit	9,828	-	17,828	17,828	(8,000)	In Progress					
20174	Council Strategic Plan	10,000	5,752	-	5,752	4,248	In Progress					4,248
20179	Economic Development Strategy	100,000	19,340	75,755	95,095	4,905	In Progress	4,905				
20181	Environment Committee	5,000	62	-	62	4,938	Ongoing	4,938				
20182	Health and Housing Task Force	102,500	3,775	11,821	15,596	86,904	In Progress	2,500				84,404
20183	Wireless Access Points	12,000	6,858	-	6,858	5,143	In Progress			5,143		
20184	Assetworks Upgrade	67,350	-	67,350	67,350	-	In Progress			-		
20185	VMWare Horizon	63,760	53,177	-	53,177	10,583	In Progress			10,583		
20189	Social Procurement Strategy	69,000	15,077	56,942	72,019	(3,019)	In Progress					
20191	Toward Parity Grant	5,000	820	-	820	4,180	Ongoing		4,180			
20193	Advisory Committee on Accessibility and Inclusiveness	5,000	68	-	68	4,932	Ongoing	4,932				
20194	Pandemic Response 2020	-	204,365	106,201	310,566	(310,566)	In Progress					
30001	Firefighting Equipment	44,560	8,267	9,092	17,359	27,201	In Progress	27,201				
30002	Fire Technology Program	69,110	410	44,317	44,727	24,383	In Progress	24,383				
30005	Fire: Furniture and Equipment	17,500	1,521	-	-	15,979	In Progress	15,979				

City of Nanaimo

Summary of Project Results
Six Months Ended June 30, 2020

		2020 BUDGET	2020 YTD ACTUALS	COMMITMENTS	2020 TOTAL YTD COSTS	REMAINING FUNDING	COMMENTS	Remaining Funding Sources				
								General	Grants	Statutory Reserve Funds	General	Other Sources
								Revenue Fund			Revenue Reserve	
30025	Police Services: Furniture and Equipment	49,635	11,436	-	11,436	38,199	In Progress	38,199				
30026	Police Operations Building: HVAC - replace 3 units	20,000	-	6,500	6,500	13,500	In Progress	13,500				
30028	Downtown Façade Grants	-	-	-	-	40,000	Ongoing	20,000			20,000	
30061	Police Operations Building: Mechanical	140,000	4,692	143,595	148,287	(8,287)	In Progress					
30079	911 Furniture and Equipment	10,860	-	-	-	10,860	In Progress			10,860		
30084	Emergency Management: Furniture and Equipment	5,975	584	-	584	5,391	In Progress	5,391				
30085	Official Community Plan (OCP) Update	381,263	47,767	274,514	322,281	58,982	In Progress	58,982				
30091	Housing Legacy Reserve	160,000	-	-	-	160,000	Ongoing	160,000				
30103	UBCM CRI Fire Smart Grant	25,000	7,698	17,438	25,137	(137)	In Progress					
30117	Parking Strategy: Downtown	5,975	3,124	2,851	5,975	-	In Progress					
30128	Police Operations Building: Contingency	26,700	-	-	-	26,700	Ongoing	26,700				
30140	Urban Cleanup	45,000	18,720	26,280	45,000	-	Ongoing					
30142	Shower Program	38,950	12,242	21,352	33,594	5,356	Ongoing			5,356		
30154	Hospital Area Parking Signage	21,563	16,934	-	16,934	4,629	In Progress			4,629		
30159	Waterfront Walkway Feasibility Study	233,136	61,637	121,610	183,247	49,889	In Progress				49,889	
30160	UBCM Community Child Care Planning Grant	125,000	39,240	79,770	119,010	5,990	In Progress		5,990			
30161	911 Srvcs: Firewall Upgrade	29,918	-	5,233	5,233	24,685	In Progress			24,685		
30165	Community Action Sustainability Plan Update	75,000	-	-	-	75,000	In Progress			75,000		
30167	911 Srvcs: Radio Repeater Mt Hayes	30,000	10,005	14,779	24,783	5,217	In Progress			5,217		
30168	Diana Krall Plaza Redevelopment Plan	20,000	10,000	10,000	20,000	-	In Progress					
30170	Firefighting EMR Equipment	6,750	4,385	-	4,385	2,365	In Progress			2,365		
30171	Fire Dept Review and Stn Location Study	114,475	-	111,615	111,615	2,860	In Progress	2,860				
30172	Cdn Hazards Emergency Response and Prep	11,000	3,529	-	3,529	7,471	In Progress		7,471			
30173	Fire Comm: Next Gen 911 Review	74,542	35,715	35,715	71,430	3,112	In Progress				3,112	
30174	#1 Port Drive Redevelopment	300,000	127,671	24,929	152,600	147,400	In Progress					147,400
40027	Beban Social Centre: HVAC	18,120	-	-	-	18,120	In Progress			18,120		
40031	Beach Access Upgrades	25,000	9,931	0	9,931	15,069	In Progress	15,069				
40033	Public Art	67,362	29,623	5,000	34,623	32,739	In Progress	32,739				
40036	Beban Pool: HVAC	15,000	-	2,990	2,990	12,010	In Progress				12,010	
40037	Beban Pool: Mechanical	41,850	19,650	15,315	34,965	6,885	Ongoing			6,885		
40046	NAC: Flooring	66,430	4,969	44,694	49,663	16,767	In Progress			16,767		
40049	NAC: Mechanical	33,800	1,217	845	2,062	31,738	In Progress			31,738		
40083	Lower & Middle Chase Dams	13,560	10,078	3,482	13,560	0	In Progress					
40105	Bowen Park Complex: Exterior	10,780	7,645	7,645	7,645	3,135	In Progress			3,135		
40109	Playground Safety Surfacing	20,000	-	19,987	19,987	13	In Progress	13				
40130	Formal Dam Inspections: Recreational Dams	83,310	32,248	1,612	33,860	49,450	In Progress	49,450				
40134	Burn It Smart Woodstove Exchange Program	15,774	3,500	-	3,500	12,274	Ongoing		12,274			
40138	Invasive Plant Management Program	20,000	662	-	662	19,338	Ongoing	19,338				
40151	Beban Social Centre: Kitchen	15,000	-	-	-	15,000	In Progress			15,000		
40192	Portable Bleacher Replacement Program	18,000	-	-	-	18,000	Ongoing	18,000				
40209	150 Commercial St: Mechanical	140,000	5,419	128,768	134,187	5,813	In Progress				5,813	
40216	Condition Assess Program	207,023	15,215	17,271	32,485	174,538	Ongoing	174,538				
40244	Buttertubs Marsh Hydrology Study	9,760	-	9,760	9,760	-	In Progress					
40246	Civic Facilities: Investigation/Pre-Design	91,798	38,310	29,523	67,832	23,966	Ongoing	23,966				
40252	Colliery Dam: Improvements	12,968	-	12,000	12,000	968	In Progress				968	
40277	Public Art: Parks	38,250	9,826	8,250	18,076	20,174	In Progress				20,174	
40279	Community Wellness	8,429	-	-	-	8,429	Ongoing		8,429			
40281	Bowen Park Complex: Interior	58,680	6,900	6,950	13,850	44,830	In Progress			44,830		
40283	Westwood Lake Beach and Parking Lot Area Improvement Plan	51,750	5,220	5,275	10,495	41,255	In Progress				41,255	
40285	Energy Step Code Education and Rebate Form	39,267	4,020	-	4,020	35,247	Ongoing				35,247	
40290	Facilities: Equipment	5,950	1,341	-	1,341	4,609	In Progress	4,609				
40293	NAC: Lighting	1,250	3,750	-	3,750	(2,500)	In Progress					
40295	Park Amenities Condition Assessment Program	71,400	11,500	29,839	41,339	30,061	In Progress	30,061				
40300	City Hall Park: Lighting	17,150	-	16,000	16,000	1,150	In Progress	1,150				
40311	Beban Pool: Chlorine System	5,325	9,390	2,250	11,640	(6,315)	In Progress					
40319	Civic Facilities: Cross Connection Control Pgm	144,827	6,821	9,229	16,050	128,777	Ongoing	84,175			44,602	
40320	Park Amenities: Cross Connection Control Program	20,510	-	5,000	5,000	15,510	In Progress				15,510	
40321	Park Amenities: Investigation/Pre-Design	61,400	20,842	30,563	51,405	9,995	In Progress	9,995				
40322	Facilities and Park Amenities Condition Assessment Pgm	261,075	213,966	59,500	273,466	(12,391)	Ongoing, budget transfer in July					
40323	Trailway Development and Rehab: Harewood Centennial Perimeter Trail	24,342	16,498	-	16,498	7,844	In Progress				7,844	
40325	Chase Dams Hydrology Model	25,000	-	25,000	25,000	-	In Progress					
40343	Beban Pool: Grout Program	12,500	-	12,500	12,500	-	In Progress					
40359	NAC: Waterslides	157,380	-	100	100	157,280	In Progress			157,280		
40360	NAC: Grout Program	15,000	-	15,000	15,000	-	In Progress					

City of Nanaimo

Summary of Project Results
Six Months Ended June 30, 2020

		2020 BUDGET	2020 YTD ACTUALS	COMMITMENTS	2020 TOTAL YTD COSTS	REMAINING FUNDING	COMMENTS	Remaining Funding Sources				
								General Revenue Fund	Grants	Statutory Reserve Funds	General Revenue Reserve	Other Sources
40363	Beban Pool: Waterslides	55,210	-	100	100	55,110	In Progress			55,110		
40365	Westwood Lake House Removal	61,285	-	55,000	55,000	6,285	In Progress	6,285				
40367	Natural Park Areas Assessment Program	25,000	4,750	4,033	8,783	16,218	In Progress	16,218				
40371	Maffeo Sutton Improvements	11,540	-	-	-	11,540	In Progress	11,540				
40375	Beban House: Renewal	59,500	15,710	-	15,710	43,790	In Progress	43,790				
40377	Watercourse Restoration and Enhancement Program	35,130	-	36,193	36,193	(1,063)	In Progress					
40379	Downtown Way-Finding Signage	92,546	12,699	13,676	26,374	66,172	In Progress			66,172		
40382	3D Nanaimo Sign	10,000	-	-	-	10,000	In Progress			10,000		
40385	Beban Complex: Thermal Study	50,000	29,050	12,450	41,500	8,500	In Progress				8,500	
40387	CleanBC Better Homes Rebate Program	100,000	-	-	-	100,000	Ongoing			100,000		
40389	NAC: Heating Plant Study	25,000	-	25,000	25,000	-	In Progress					
40390	Beban Complex Heating Plant Study	25,000	-	25,000	25,000	-	In Progress					
40391	Trans Canada Trail Signage	7,600	-	-	-	7,600	In Progress	2,600				5,000
40393	Harewood Youth Park - Public Art	34,600	30,000	-	30,000	4,600	In Progress					4,600
40394	Chase River Activity Centre: Hose Tower Removal	36,600	68	2,000	2,068	34,532	In Progress	34,532				
40395	Beban Pool: 2020 Public Art	40,000	-	-	-	40,000	Ongoing				40,000	
40396	Water Safety Team 2020		662	-	662	(662)	In Progress					
50000	Eng Svcs: Furniture and Equipment Replacement	25,000	3,857	-	3,857	21,143	Ongoing	21,143				
50007	Traffic Counts	20,000	-	12,870	12,870	7,130	Ongoing	7,130				
50033	Safer School Travel Program	3,255	-	3,255	3,255	-	In Progress					
50035	City Orthos	85,000	52,876	17,576	70,453	14,548	In Progress	14,548				
50036	Integrated Survey Control Monuments	16,000	-	-	-	16,000	Ongoing					
50039	Railway Cross Repairs	45,888	22,592	4,427	27,019	18,869	Ongoing					
50040	Alternate Transp Education & Marketing	29,931	4,931	-	4,931	25,000	In Progress	25,000				
50048	Drainage: Infrastructure Condition Assessment Program	164,901	69,443	77,628	147,071	17,830	Ongoing					
50051	GIS Development	119,235	51,691	-	51,691	67,544	In Progress	45,000			22,544	
50052	Street Light Upgrades Annual Program	50,000	1,792	-	1,792	48,208	Ongoing	48,208				
50056	Sidewalks: Power Washing Downtown	50,000	-	-	-	50,000	Ongoing	50,000				
50057	Fill Deposit Sites	15,000	2,031	-	2,031	12,969	In Progress	12,969				
50058	Drainage Maintenance Equipment	19,300	1,506	-	1,506	17,794	Ongoing	17,794				
50059	PW Yard: Furniture and Equipment	30,900	7,491	2,570	10,061	20,839	In Progress	20,839				
50060	PW Yard Upgrades	65,000	56,718	10,635	67,353	(2,353)	In Progress					
50061	Fleet Small Tools Replacement	15,500	664	-	664	14,836	Ongoing			14,836		
50082	Wellcox Yard Trestle Maintenance	125,000	7,053	9,258	16,310	108,690	In Progress	100,000			8,690	
50086	Traffic Count Station Renewal	15,000	12,011	958	12,968	2,032	Ongoing	2,032				
50113	Transportation Model Recalibration	50,000	-	50,000	50,000	-	In Progress					
50121	Construction: Maintenance Equipment	27,270	6,654	5,083	11,737	15,533	Ongoing	15,533				
50124	Small Scale Street Improvements	30,000	178	-	178	29,822	In Progress	29,822				
50137	Transportation Population Projection Study	72,621	19,399	44,326	63,725	8,896	In Progress				8,896	
50140	DCC SD66: Citywide Drainage Studies	137,794	18,489	13,006	31,494	106,300	Ongoing	80,230		7,560	18,510	
50143	Wexford & Tenth Area Storm Drainage Study	2,710	2,692	18	2,710	1	In Progress				1	
50150	ENGPW Contingency: Projects	4,265	-	-	-	4,265	Ongoing	4,265				
50154	Public Works Day	28,900	6,822	-	6,822	22,078	In Progress	22,078				
50155	Purchasing: Lunch Room	25,527	825	3,071	3,896	21,631	In Progress	21,630			1	
50165	DCC R71 Cranberry Alignment Study	100,000	9,738	262	10,000	90,000	In Progress	23,400		66,600		
50172	Rapid Bus Corridor Study	90,000	10,000	-	10,000	80,000	In Progress	80,000				
50173	Update Pedestrian Improvement Prioritization	60,000	-	-	-	60,000	In Progress	60,000				
50174	Update Safer School Travel Plan	43,745	3,758	9,988	13,745	30,000	In Progress	30,000				
50181	Drainage Infra Monitoring Calibration	17,060	3,241	13,818	17,059	1	Ongoing		1			
50182	Downtown Street Lighting Replacement	5,596	608	2,988	3,596	2,000	In Progress				2,000	
50184	Traffic Engineering Software	60,000	-	60,000	60,000	-	In Progress					
50185	City Wide Lighting Study	51,576	-	1,576	1,576	50,000	In Progress				50,000	
50187	Active Transportation Data Collection	90,000	33,044	262	33,306	56,694	In Progress	56,694				
50188	Active Transportation Master Plan	175,000	44	-	44	174,956	In Progress	174,956				
50189	Signage Replacement Software	24,000	-	20,028	20,028	3,972	In Progress				3,972	
50190	Traffic Signal Management Software	150,000	-	-	-	150,000	In Progress	150,000				
50192	APL General Products Review	20,000	-	3,000	3,000	17,000	Ongoing				17,000	
50196	Sustainable Parking Grant Program	5,000	-	-	-	5,000	Ongoing	5,000				
50198	Curb and Sidewalk 6154 Brickyard		600	282	882	11,110	In Progress				11,110	
50205	Jackson Rd Street Light Design	2,375	-	2,375	2,375	-	In Progress					
50209	ENGPW Contingency: Developer Cost Shares	25,000	-	-	-	25,000	Ongoing	25,000				
50210	ENGPW Contingency: Develop & Ops Related Projects	29,125	-	-	-	29,125	Ongoing	29,125				
50211	ENGPW Contingency: Transportation Projects	75,000	-	-	-	75,000	Ongoing	75,000				
50213	PW Yard: Paving	30,800	2,455	-	2,455	28,345	In Progress	28,345				

City of Nanaimo

Summary of Project Results
Six Months Ended June 30, 2020

		2020 BUDGET	2020 YTD ACTUALS	COMMITMENTS	2020 TOTAL YTD COSTS	REMAINING FUNDING	COMMENTS	Remaining Funding Sources				
								General Revenue Fund	Grants	Statutory Reserve Funds	General Revenue Reserve	Other Sources
50216	Bylaw 5000 Review and Update	25,000	9,739	261	10,000	15,000	In Progress	15,000				
50221	5100 Block Lost Lake Road Stability Review	100,000	17,323	15,177	32,500	67,500	In Progress	67,500				
50224	Wellington Bridge Review	30,000	15,057	6,443	21,500	8,500	In Progress				8,500	
50226	4781 Hammond Bay Cost Share Road Works	25,000	-	-	-	25,000	In Progress	25,000				
70001	Water Ops: Maintenance Equipment	18,700	64	-	64	18,636	Ongoing				18,636	
70005	Water Studies	151,222	14,100	86,750	100,850	50,372	Ongoing				50,372	
70008	Water Infrastructure Condition Assessment Program	30,000	64	-	64	29,936	Ongoing				29,936	
70010	Water: Road Rehab	200,000	-	-	-	200,000	Ongoing				200,000	
70014	Water Meter Replacement Program	441,885	121,200	18,555	139,755	302,130	Ongoing				302,130	
70018	DCC WD51: Rebuild of City Wide Water Model and Calibration	160,926	15,272	145,753	161,025	(99)	In Progress					
70020	City Wide Fire Hydrant Testing	135,000	15,000	120,000	135,000	-	In Progress					
70021	APL Water Product Review	20,000	-	-	-	20,000	Ongoing				20,000	
70022	Cross Connection Control Grant	100,000	-	-	-	100,000	Ongoing				100,000	
80000	Sanitary Sewer: Maintenance Equipment	10,000	-	-	-	10,000	Ongoing				10,000	
80004	Sanitary Sewer Studies	127,731	21,254	56,477	77,731	50,000	Ongoing				50,000	
80005	Sewer Infra Monitoring and Model Calibration	260,464	27,242	92,814	120,056	140,408	Ongoing				140,408	
80006	Sewer Infrastructure Condition Assessment Program	423,494	40,804	261,515	302,319	121,175	Ongoing				121,175	
80021	Sanitary Sewer: Road Rehab	53,537	-	-	-	53,537	Ongoing				53,537	
80025	Sanitary Sewer: Harewood Wyes	35,000	6,935	4,952	11,887	23,113	In Progress				23,113	
80026	I & I Mains	52,500	5,451	820	6,271	46,229	Ongoing				46,229	
80027	I & I Services	52,500	-	-	-	52,500	Ongoing				52,500	
80028	I & I Manholes	35,000	-	-	-	35,000	Ongoing				35,000	
80030	DCC SS52 Study: Depart Bay Master Plan	69,195	35,979	33,216	69,195	0	In Progress					
80046	Sewer User Rate Review	22,018	6,461	-	6,461	15,557	In Progress				15,557	
80051	APL Sewer Products Review	20,000	-	-	-	20,000	Ongoing				20,000	
80053	Sewer Engineering Standards Update	11,730	760	10,970	11,730	-	In Progress					
80056	Place Rd Sanitary Sewer Routing Study	50,000	-	-	-	50,000	In Progress				50,000	
90005	Toilet Rebate Program	30,000	7,000	-	7,000	23,000	Ongoing				23,000	
90007	Annual Dam Safety Review Water Supply Dams	26,830	9,171	459	9,630	17,200	Ongoing				17,200	
90008	Telemetry Upgrades	30,000	671	-	671	29,329	Ongoing				29,329	
90013	Water Supply: Appliance Rebate Program	10,000	1,870	-	1,870	8,130	Ongoing				8,130	
90020	Dam Safety Assessments/Upgrades	226,308	23,051	120,078	143,128	83,180	In Progress				83,180	
90021	Water Supply Strategic Plan	300,900	6,750	347,450	354,200	(53,300)	In Progress					
90024	Public Education of Water System	11,031	3,035	-	3,035	7,996	In Progress				7,996	
90026	WTP: Computer Equipment	46,500	2,218	-	2,218	44,282	In Progress				44,282	
90031	Water User Rate Review	24,841	17,608	-	17,608	7,233	In Progress				7,233	
90032	WTP: Membrane Aging Study	20,000	20,000	-	20,000	-	In Progress					
90035	Jump Creek Dam & South Fork Dam Study	289,132	87,780	39,152	126,932	162,200	In Progress		75,000		87,200	
90039	Duke Point Supply Main Cathodic Protection	160,000	-	14,000	14,000	146,000	In Progress				146,000	
P-2208	Parking Equipment: Parking Meters	139,725	-	-	-	139,725	In Progress			139,725		
P-2500	SAP Software	200,000	-	200,000	200,000	-	In Progress					
P-2714	Enterprise Content Management	256,880	-	238,741	238,741	18,139	In Progress			18,139		
P-2958	VICC: Audio Visual Upgrades	1,163,000	-	69,000	69,000	1,094,000	In Progress				1,094,000	
P-2959	SARC: Modifications	750,000	-	28,300	28,300	721,700	In Progress				721,700	
P-3104	Property Acquisitions - ROW #1 Port Drive	57,281	4,099	63,182	67,281	(10,000)	In Progress					
P-3402	Firefighting Equipment: Ram Small R1 & Ram Large R2	25,500	-	25,313	25,313	187	In Progress	187				
P-3407	Fire Services: Replace Units 702, 703, 719, 720	3,765,460	270	3,623,159	3,623,429	142,031	In Progress			142,031		
P-3435	Fire Station #1: Replacement	4,209,305	477,939	15,938,602	16,416,541	(12,207,236)	In Progress - The project budget is allocated over multiple years to match cash flow projections					
P-3742	Electric Vehicle Units #1-4	178,200	-	-	-	178,200	In Progress			178,200		
P-4031	Play Equipment Replacement - Maffeo Sutton Phase 1	453,600	434,761	49,530	484,292	(30,692)	In Progress					
P-4031	Atrusa: Replace Asphalt Tike Track	34,300	-	34,037	34,037	263	In Progress	171		92		
P-4031	Maffeo Sutton Rotary	386,120	86,497	219,309	305,806	80,314	In Progress			80,314		
P-4040	Trailway Development and Rehab - Parkway Trail	160,475	7,853	-	7,853	152,622	In Progress	120,820			31,802	
P-4040	Trailway Development and Rehab - Maffeo Sutton Park	52,000	8,810	3,540	12,350	39,650	In Progress				39,650	
P-4045	PIP Program - Cambie Park	21,466	13,189	-	13,189	8,277	In Progress				8,277	
P-4082	Maffeo Sutton Improvements: Park Utilities	32,490	-	22,760	22,760	9,730	In Progress	9,730				
P-4098	Sports Field Redevelopment: Outfield Safety Netting	70,487	-	525	525	69,962	In Progress				69,962	
P-4098	Serauxmen Field: Fencing	200,000	-	45,845	45,845	154,155	In Progress			154,155		
P-4131	Harewood Centennial Park - Playground	36,795	29	227	256	36,539	In Progress				5,330	31,209
P-4131	Harewood Youth Park: Fencing	40,000	1,611	4,766	6,376	33,624	In Progress			33,624		
P-4131	Harewood Youth Park: Small Value Assets	18,300	-	-	-	18,300	In Progress			18,300		
P-4166	25 Victoria Road: Exterior	286,575	16,605	25,616	42,221	244,354	In Progress			244,354		
P-4170	NAC Facility Amenities: Play Structure	50,000	-	-	50,000	-	In Progress			-		
P-4181	Loudon Park Boathouse: Design	123,750	155	123,974	124,129	(378)	In Progress					

City of Nanaimo

Summary of Project Results
Six Months Ended June 30, 2020

		2020 BUDGET	2020 YTD ACTUALS	COMMITMENTS	2020 TOTAL YTD COSTS	REMAINING FUNDING	COMMENTS	Remaining Funding Sources				
								General	Grants	Statutory Reserve Funds	General	Other Sources
								Revenue Fund			Revenue Reserve	
P-4205	Chase River Activity Centre: Parking Lot	44,960	-	38,456	38,456	6,504	In Progress				6,504	
P-4206	Beban Pool: HVAC	210,224	15,770	8,130	23,900	186,324	In Progress				121,020	65,304
P-4208	Beban Social Centre: Building Fixtures - Flooring	49,430	20,000	29,430	-	-	In Progress				-	
P-4216	Waterfront Walkway - #1 Port Drive	268,493	9,888	13,888	23,777	244,716	In Progress				244,716	
P-4219	Beacon House Phase 2	68,650	-	-	-	68,650	In Progress	68,650				
P-4225	Port Theatre: Mechanical	228,000	-	16,600	16,600	211,400	In Progress				204,000	7,400
P-4242	NAC: Roof Phase 1 & 2	1,284,908	3,700	1,320,555	1,324,255	(39,347)	In Progress					
P-4247	NAC: Lap Pool Lighting	66,800	804	60,729	61,533	5,267	In Progress					5,267
P-4249	Oliver Woods Community Centre: DHW and HVAC Upgrades	71,900	5,475	11,325	16,800	55,100	In Progress				55,100	
P-4254	Seabold Stairs	209,750	6,529	180,924	187,453	22,297	In Progress				22,297	
P-4257	Brannen Lake Boat Ramp	80,610	-	21,150	21,150	59,460	In Progress				47,540	11,920
P-4257	Gallows Point Dock	779,644	6,333	790,149	796,482	(16,838)	In Progress					
P-4258	Beban Complex: Water Service	51,800	2,891	-	2,891	48,909	In Progress				48,909	
P-4265	Beban Complex: Electrical Substation	98,925	-	47,000	47,000	51,925	In Progress				51,925	
P-4267	Lions Great Bridge Pile Remediation	200,170	-	115,475	115,475	84,695	In Progress				84,695	
P-4271	Diver Lake: Parking Lot	39,265	-	34,384	34,384	4,881	In Progress	4,881				
P-4272	Marie Davidson Bike Park Upgrades: Design	35,000	20,133	2,780	22,913	12,087	In Progress				12,087	
P-5010	Major Road Rehab: Victoria Road: Esplanade	509,346	12,985	457,334	470,318	39,028	In Progress				39,028	
P-5013	Prideaux: Victoria to Hecate Rehab	142,000	-	128,679	128,679	13,321	In Progress				13,321	
P-5013	Black Diamond Drive Watermain JP-JP Road Rehab	90,000	-	-	-	90,000	In Progress	90,000				
P-5057	Shop Equipment: Hydraulic Ironworker	23,330	23,250	-	23,250	80	In Progress				80	
P-5060	Fleet Replacement - Unit# 231,247,426,565	524,065	57,409	420,561	477,970	46,095	In Progress				46,095	
P-5200	Pedestrian Transportation Improvements - Extension Rd: SW	12,000	-	-	-	12,000	In Progress				12,000	
P-5200	Victoria at Esplanade Pedestrian Crossing	75,000	-	-	-	75,000	In Progress				75,000	
P-5200	Front Street at Port Drive Pedestrian Crossing	110,000	-	20,650	20,650	89,350	In Progress				89,350	
P-5202	Bowen Rd @ Buttertubs Bus Bay - Transit	75,000	-	65,340	65,340	9,660	In Progress	9,660				
P-5229	Bastion Bridge Rehab	332,500	56,380	211,679	268,059	64,441	In Progress				64,441	
P-5244	Overlook Drainage: Oakridge to 3662 Oakridge Esmnt	75,000	-	925	925	74,075	In Progress	74,075				
P-5247	DCC SD57 Wexford Creek Drainage: Twelfth @ Quinn Ph 1	54,000	-	30,000	30,000	24,000	In Progress				24,000	
P-5247	DCC SD57 Wexford Creek Drainage: Lawlor @ Eleventh and Twelfth @ Lawlor Intersection - Ph 2	115,000	-	70,300	70,300	44,700	In Progress				44,700	
P-5247	DCC SD57 Wexford Creek Drainage: Channel Construction on Twelfth - Ph 1	89,000	-	50,000	50,000	39,000	In Progress				39,000	
P-5249	Stewart Ave: Complete Street - Pedestrian/Cycling	59,000	-	-	-	59,000	In Progress					59,000
P-5251	Georgia Ave Greenway Pedestrian/Cycling - Construction	48,388	5,700	22,109	27,808	20,580	In Progress				20,580	
P-5251	DCC R97 Madsen Rd: East Wellington Rd to Griffiths Rd Corridor Improvements - Design	154,657	18,983	17,466	36,450	118,207	In Progress				118,207	
P-5264	LED Street Light Conversion Phase 3	400,000	55,929	320,193	376,122	23,878	In Progress				23,878	
P-5269	Departure Bay Slope Stabilization Wall	11,224	-	250	250	10,974	In Progress				10,974	
P-5294	New Automated Truck 2019	440,000	-	437,677	437,677	2,323	In Progress					2,323
P-5297	Mary Ellen Dr Pedestrian Improvements	195,000	-	-	-	195,000	In Progress					195,000
P-5318	Downtown Street Lighting Replacement	449,000	-	350,187	350,187	98,813	In Progress	98,813				
P-6100	CCTV Camera System for unit 231-20	300,458	-	273,143	273,143	27,315	In Progress					27,315
P-6107	Sanitary Sewer: Mill Street & Acacia Ave	275,000	2,323	16,413	18,736	256,264	In Progress				256,264	
P-6149	DCC SS19 Millstone Trunk South	3,283,797	132,428	2,493,148	2,625,576	658,221	In Progress			308,044		350,177
P-6227	Comox Area Sanitary Sewer - Design	14,911	1,268	13,321	14,589	322	In Progress				322	
P-6268	Brookwood Pump Station	333,222	320,555	5,098	325,653	7,569	In Progress					7,569
P-7104	Dufferin Cr WM Cost Share	18,500	16,125	-	16,125	2,375	In Progress					2,375
P-7140	Garside Watermain: Doumont to Garside	20,000	-	-	-	20,000	In Progress					20,000
P-7279	East Wellington Pressure Reducing Valve Replacement - Design	293,486	8,578	6,728	15,306	278,180	In Progress				278,180	
P-7279	Cinnabar & Stacey Pressure Reducing Valve Replacement	206,416	148,064	43,014	191,078	15,338	In Progress				15,338	
P-7279	Addison Pressure Reducing Valve Replacement	221,379	134,313	46,147	180,460	40,919	In Progress				40,919	
P-7279	James Way Pressure Reducing Valve Replacement - Design	40,000	11,500	8,500	20,000	20,000	In Progress				20,000	
P-7363	Black Diamond Dr Watermain: JP - JP: Jingle Pot to Jingle Pot - Design	25,512	21,995	3,517	25,512	0	In Progress				0	
P-7369	Rutherford Road Watermain: Alder to Vanderneuk - Design	34,079	8,979	24,135	33,114	965	In Progress					965
P-7390	Island Hwy Watermain - design	23,975	17,126	1,678	18,804	5,171	In Progress					5,171
P-7394	Nottingham & Arrow Way Watermain	65,000	-	-	-	65,000	In Progress				65,000	
P-7397	Roberta Road West Watermain: Centennary to Extension	307,634	1,036	-	1,036	306,598	In Progress					306,598
P-7451	Trinity Dr Watermain: College to End - Design	15,000	3,590	9,055	12,645	2,355	In Progress					2,355
P-9259	Emergency Water Supply Pump Station - design & construction	583,512	196,467	371,791	568,258	15,254	In Progress					15,254
P-9269	Lost Lake Reservoir #2 Rehab	75,000	-	-	-	75,000	In Progress					75,000
TOTAL PROJECTS 'IN-PROGRESS'		38,158,241	4,672,381	33,132,947	37,805,328	352,913		2,974,690	113,344	4,066,935	5,170,152	740,977

City of Nanaimo

Summary of Project Results
Six Months Ended June 30, 2020

		2020 BUDGET	2020 YTD ACTUALS	COMMITMENTS	2020 TOTAL YTD COSTS	REMAINING FUNDING	COMMENTS	Remaining Funding Sources				
								General Revenue Fund	Grants	Statutory Reserve Funds	General Revenue Reserve	Other Sources
NOT STARTED PROJECTS												
20065	SARC: Furniture and Equipment	6,082	-	-	-	6,082	Not Started	6,082				
20087	HR: Computer Lab	8,050	-	-	-	8,050	Not Started	8,050				
20165	Phone System	30,016	-	-	-	30,016	Not Started	11,500			18,516	
20176	Public Engagement	13,500	-	-	-	13,500	Not Started			13,500		
20180	Safety Initiatives	9,000	-	-	-	9,000	Not Started					9,000
20186	Dual ISP Implementation	9,800	-	-	-	9,800	Not Started			9,800		
20187	Network Infrastructure Redesing	6,500	-	-	-	6,500	Not Started			6,500		
20188	Anti-Malware Software	28,775	-	-	-	28,775	Not Started			28,775		
20195	Sponsorship Project	100,000	-	-	-	100,000	Not Started				100,000	
30031	Immigrant Welcome Reception	4,500	-	-	-	4,500	Not Started	4,500				
30046	Fire Station #4: Exterior	31,120	-	-	-	31,120	Not Started	31,120				
30058	Police Operations Building: Flooring	27,350	-	-	-	27,350	Not Started				27,350	
30065	Police Operations Building: Roof	33,110	-	-	-	33,110	Not Started	33,110				
30094	Harbourfront Parkade: Mechanical	13,200	-	-	-	13,200	Not Started			13,200		
30095	Port of Nanaimo Centre Parkade: Mechanical	12,100	-	-	-	12,100	Not Started			12,100		
30145	Day-time Drop In Centre	200,000	-	-	-	200,000	Not Started	100,000			100,000	
30162	Police Annex: HVAC Study	6,750	-	-	-	6,750	Not Started	6,750				
30163	Police Annex: Lighting	35,250	-	-	-	35,250	Not Started	35,250				
30164	Police Annex: Structure	11,550	-	-	-	11,550	Not Started	11,550				
30175	Port of Nanaimo Centre Parkade: Fire Door	29,095	-	-	-	29,095	Not Started			29,095		
40012	PRC Master Plan Update	150,000	-	-	-	150,000	Not Started	75,000			75,000	
40048	NAC: HVAC	51,560	-	-	-	51,560	Not Started			51,560		
40063	NIC: Mechanical	11,610	-	-	-	11,610	Not Started			11,610		
40089	Cliff McNabb Arena: Interior	13,920	-	-	-	13,920	Not Started			13,920		
40133	Port Theatre: Windows	36,401	-	-	-	36,401	Not Started				36,401	
40146	150 Commercial St: HVAC	28,000	-	-	-	28,000	Not Started	28,000				
40152	Beban Social Centre: Furniture and Equipment	5,885	-	-	-	5,885	Not Started				5,885	
40224	Rotary Field House	44,375	-	-	-	44,375	Not Started	44,375				
40241	NAC: Moveable Floor	20,700	-	-	-	20,700	Not Started			20,700		
40256	Park Ops: Communication System Upgrade	21,500	-	-	-	21,500	Not Started	21,500				
40268	Trailway Development and Rehab	12,850	-	-	-	12,850	Not Started	12,850				
40289	Frank Crane Arena: Interior	43,300	-	-	-	43,300	Not Started			43,300		
40297	Concrete Recreational Dam Program	75,000	-	-	-	75,000	Not Started				75,000	
40309	Beban House: Mechanical	26,550	-	-	-	26,550	Not Started	26,550				
40316	Sugarloaf Mountain Rock Slope	56,280	-	-	-	56,280	Not Started	56,280				
40318	Utility Pole Replacement - Parks	39,100	-	-	-	39,100	Not Started	39,100				
40349	Harewood Multi-Use Court Improvements	8,000	-	-	-	8,000	Not Started	8,000				
40354	Rotary Bowl Track Repairs	8,909	-	-	-	8,909	Not Started					8,909
40366	Neck Point House Removal	46,200	-	-	-	46,200	Not Started	46,200				
40368	Spray Park Repairs	6,050	-	-	-	6,050	Not Started	4,050				2,000
40370	Maffeo Sutton Lagoon Pump Chamber Decommission	29,420	-	-	-	29,420	Not Started	29,420				
40372	Beban Park: Field Stairs	16,700	-	-	-	16,700	Not Started	16,700				
40373	Beban Park: Participark Stand Management Phase 1	71,200	-	-	-	71,200	Not Started	71,200				
40374	Beban House: Interior	10,080	-	-	-	10,080	Not Started	10,080				
50067	Transportation Maintenance Equipment	5,300	-	-	-	5,300	Not Started	5,300				
50100	SNIC Equipment	8,500	-	-	-	8,500	Not Started	8,500				
50183	Wall St Box Culvert Structural Assessment	10,000	-	-	-	10,000	Not Started	10,000				
50193	Wall St/Curling Club Crosswalk	15,000	-	-	-	15,000	Not Started	15,000				
50204	Single Use Check Out Bags	13,823	-	-	-	13,823	Not Started				13,823	
50212	PW Yard: Tank Gauge Replacement	6,880	-	-	-	6,880	Not Started	6,880				
50214	Howard and 7th Detention Pond Study	50,000	-	-	-	50,000	Not Started	50,000				
50222	Traffic Signal Tech Equip	11,900	-	-	-	11,900	Not Started	11,900				
50227	Downtown Sidewalks/Tree Repairs	40,000	-	-	-	40,000	Not Started	40,000				
50228	Transportation PED: Uplands @ McRobb Flash	20,000	-	-	-	20,000	Not Started			20,000		
50229	Transportation PED: Hammond Bay @ Nottingham Flash	20,000	-	-	-	20,000	Not Started			20,000		
50231	Drainage: 103 Ashlar: Doric Ave to Alley	30,000	-	-	-	30,000	Not Started	30,000				
70017	DCC WD51 City Wide Master Plan	250,000	-	-	-	250,000	Not Started			97,500	152,500	
80044	DCC SS52: Brechin Catchment Master Plan	152,000	-	-	-	152,000	Not Started			44,080	107,920	
80058	Sanitary Sewer: 103 Ashlar Ave	35,000	-	-	-	35,000	Not Started				35,000	
90016	Water Supply: Water Conservation Strategy	30,000	-	-	-	30,000	Not Started				30,000	
90040	Cliffside Valve Repair/Replacement	50,000	-	-	-	50,000	Not Started				50,000	

City of Nanaimo

Summary of Project Results
Six Months Ended June 30, 2020

		2020 BUDGET	2020 YTD ACTUALS	COMMITMENTS	2020 TOTAL YTD COSTS	REMAINING FUNDING	COMMENTS	Remaining Funding Sources						
								General		Statutory	General			
								Revenue Fund	Grants	Reserve Funds	Revenue Reserve	Other Sources		
P-2717	Corporate File Storage	171,400	-	-	-	171,400	Not Started					171,400		
P-2718	Network Servers - SARC	123,079	-	-	-	123,079	Not Started					123,079		
P-2803	City Hall: Facility Amenities	20,330	-	-	-	20,330	Not Started	20,330						
P-2804	SARC: Facility Amenities	16,950	-	-	-	16,950	Not Started	16,950						
P-2958	VICC Facility Amenities: Security, Convection Oven	19,200	-	-	-	19,200	Not Started						19,200	
P-4031	Play Equipment Replacement - John Weeks Park	35,910	-	-	-	35,910	Not Started	23,341			12,569			
P-4031	Play Equipment Replacement - Ranchview Park	46,390	-	-	-	46,390	Not Started	30,153			16,237			
P-4040	Trailway Development and Rehab - Cottle Lake	162,655	-	-	-	162,655	Not Started	162,655						
P-4040	Trailway Development and Rehab - Harewood Centennial Perimeter Trail Ph 3	39,250	-	-	-	39,250	Not Started	25,512			13,738			
P-4084	Port Theatre: Improvements - Flooring	82,500	-	-	-	82,500	Not Started	82,500						
P-4143	Oliver Woods Community Centre: Improvements	33,000	-	-	-	33,000	Not Started	33,000						
P-4195	NIC: Facility Amenities - Replace Score Clock	22,160	-	-	-	22,160	Not Started				22,160			
P-4201	Beban Pool: Mechanical	24,200	-	-	-	24,200	Not Started				24,200			
P-4212	Bowen Park Complex: Facility Amenities - Sound System	24,600	-	-	-	24,600	Not Started				24,600			
P-4216	Waterfront Walkway: Nanaimo Yacht Club	125,000	-	-	-	125,000	Not Started							125,000
P-4216	Waterfront Walkway: 1040-1600 Stewart Ave	100,000	-	-	-	100,000	Not Started							100,000
P-4230	Oliver Woods Community Centre: Facility Amenities - Sound System	22,400	-	-	-	22,400	Not Started						22,400	
P-4234	NAC: HVAC	80,400	-	-	-	80,400	Not Started				80,400			
P-4239	Beban Social Centre: HVAC - Ductless Heatpumps rms 1 - 3	112,000	-	-	-	112,000	Not Started				112,000			
P-4245	Chase River Estuary Viewing Platform & Boardwalk	32,500	-	-	-	32,500	Not Started						32,500	
P-4255	Beban Complex: Equipment	10,000	-	-	-	10,000	Not Started	10,000						
P-5014	Transportation Maintenance Equipment	102,500	-	-	-	102,500	Not Started	84,500					18,000	
P-5057	Shop Equipment: Rotary 2 Post Hoist	25,000	-	-	-	25,000	Not Started				25,000			
P-5060	Fleet Replacement - Unit# 249,405,412,416,572,573	925,000	-	-	-	925,000	Not Started				925,000			
P-5069	McGarrigle Easement 3062 RW Drainage: Jeff to Fremont	235,000	-	-	-	235,000	Not Started				235,000			
P-5069	Seabold & Ptarmigan Intersection Drainage Upgrade - Design	150,000	-	-	-	150,000	Not Started	150,000						
P-5069	Island Highway Drainage: Along 2980 Island Highway - Design	15,000	-	-	-	15,000	Not Started				15,000			
P-5200	Pedestrian Transportation Improvements - Extension Rd: Crosswalk	23,000	-	-	-	23,000	Not Started	23,000						
P-5200	Pedestrian Transportation Improvements - Uplands Dr: Pedestrian/Cycling	40,000	-	-	-	40,000	Not Started				40,000			
P-5200	Waddington at St. George Pedestrian Crossing	75,000	-	-	-	75,000	Not Started				75,000			
P-5201	Comox Rd: Pine St to Wallace St - Cycling	15,000	-	-	-	15,000	Not Started				15,000			
P-5201	Boxwood Rd: Dufferin Cres to Meredith St (Design) - Cycling	10,000	-	-	-	10,000	Not Started				10,000			
P-5203	Wallace St/Fitzwilliam St: Intersection Upgrade - Design	36,000	-	-	-	36,000	Not Started						36,000	
P-5210	SNIC Equip: Sanders, Anti-Icing Tank, Front Plow Replacement	91,000	-	-	-	91,000	Not Started	10,000					81,000	
P-5216	Small Tools: Message Board (unit #6353)	21,000	-	-	-	21,000	Not Started				21,000			
P-5227	Construction Equipment - Trench Cage	12,000	-	-	-	12,000	Not Started						12,000	
P-5244	Sundown Drainage & Oakridge Drainage	84,000	-	-	-	84,000	Not Started	84,000						
P-5305	Boundary Ave and Dufferin Crescent Controller Upgrade	50,000	-	-	-	50,000	Not Started	50,000						
P-5309	Norwell Dr @ Departure Bay Int	50,000	-	-	-	50,000	Not Started				50,000			
P-5319	Traffic Signal Tech Truck & Traffic Signal Tech Equip: Conflict Monitor Sanitary Sewer: Mt Benson, Fairbrook Easement, Wellesley, Railway Ave, Easement, Place Rd Easement, View Lane	71,335	-	-	-	71,335	Not Started	71,335						
P-6107		293,000	-	-	-	293,000	Not Started						293,000	
P-6199	Park Ave Sanitary Sewer: 6th Street to 740 Park - Design	60,000	-	-	-	60,000	Not Started						60,000	
P-6204	DCC SS47 Millstone Lateral Sanitary Sewer	37,000	-	-	-	37,000	Not Started				37,000			
P-6225	Rosehill Lane Sanitary Sewer: 540 Rosehill to Holly	165,000	-	-	-	165,000	Not Started						165,000	
P-6227	Bowen Rd Sanitary Sewer: Bowen Rd Easement to Girvin	16,000	-	-	-	16,000	Not Started				16,000			
P-7140	Watermains - design: Lenhart Ave, Arbot Rd to Panorama Rd, Townsite Rd	64,000	-	-	-	64,000	Not Started				46,000		18,000	
P-7390	Island Hwy Watermain: Mackenzie to Melideo & Estuary to Melideo	696,000	-	-	-	696,000	Not Started						696,000	
P-7404	Mountain View Crescent Watermain: Panorama View to Timber View	5,000	-	-	-	5,000	Not Started						5,000	
P-7411	DCC WD72 Melideo Road Watermain: Old Victoria to Island Hwy	125,000	-	-	-	125,000	Not Started				125,000			
P-7417	Emerald Watermain & Crystal Watermain	51,000	-	-	-	51,000	Not Started						51,000	
P-9285	Water Treatment Plant: Garage/Storage Shed - Design	85,000	-	-	-	85,000	Not Started						85,000	
TOTAL PROJECTS 'NOT STARTED'		7,129,500	-	-	-	7,129,500		1,792,073	-	2,671,023	2,421,495		244,909	

City of Nanaimo

Summary of Project Results
Six Months Ended June 30, 2020

	2020 BUDGET	2020 YTD ACTUALS	COMMITMENTS	2020 TOTAL YTD COSTS	REMAINING FUNDING	COMMENTS	Remaining Funding Sources				
							General Revenue Fund	Grants	Statutory Reserve Funds	General Revenue Reserve	Other Sources
<u>DELAYED/CANCELLED PROJECTS</u>											
30152 Parking Study: Hospital Area Interim Review	30,000	-	-	-	30,000	On Hold (due to COVID-19)			30,000		
40380 Lighting Great National Land Building	25,000	-	-	-	25,000	Cancelled			25,000		
40388 Tribal Journeys 2020	200,000	-	-	-	200,000	Delayed				200,000	
50170 Frequent Transit Network	90,000	10,000	-	10,000	80,000	Cancelled	80,000				
P-4045 PIP Program - Fern Neighbourhood	53,000	-	-	-	53,000	On Hold				25,000	28,000
P-4045 PIP Program - Royal Oak	25,000	-	-	-	25,000	On Hold			12,500	12,500	
P-4216 Waterfront Walkway - Nanaimo Shipyard	518,332	917	7,780	8,697	509,635	Delayed			18,332	491,303	
P-4255 Beban Complex: Facility Amenities	25,000	-	-	-	25,000	On Hold				25,000	
P-5060 Fleet Replacement - Unit# 276	5,000	-	-	-	5,000	Cancelled			5,000		
P-5267 Boundary @ Nelson SB & NB Transit	50,000	-	0	0	50,000	Cancelled				50,000	
P-6107 Sanitary Sewer: White Eagle Easement & Strongitharme Easement	927,532	40,419	718,519	758,938	168,594	On Hold				168,594	
P-6144 Garner Crescent Sanitary	33,726	-	-	-	33,726	On Hold				33,726	
TOTAL PROJECTS 'DELAYED/CANCELLED'	1,982,590	51,336	726,299	777,635	1,204,955		80,000	-	90,832	1,006,123	28,000
<u>PROJECTS OTHER</u>											
P-3104 Property Acquisitions: Unallocated	600,000	-	-	-	600,000	No Spending Year to Date				600,000	
P-4045 PIP Program - Unallocated	125,000	-	-	-	125,000	No Spending Year to Date	100,000		12,500	12,500	
P-5081 DCC Unspecified Road Design	100,000	-	-	-	100,000	No Spending Year to Date			100,000		
P-5270 DCC Unspecified Drainage Projects	96,230	-	-	-	96,230	No Spending Year to Date			96,230		
P-6103 Sanitary Infrastructure - Unallocated	153,946	-	-	-	153,946	No Spending Year to Date				153,946	
P-6215 DCC Unspecified Sanitary Sewer Projects	100,000	-	-	-	100,000	No Spending Year to Date			100,000		
P-7104 Water Infrastructure - Unallocated	220,395	-	-	-	220,395	No Spending Year to Date				220,395	
P-7131 DCC Water Design/Projects	95,870	-	-	-	95,870	No Spending Year to Date			95,870		
TOTAL PROJECTS 'OTHER'	1,491,441	-	-	-	1,491,441		100,000	-	404,600	986,841	-
TOTAL ALL OTHER PROJECTS	58,268,976	10,825,127	35,616,193	46,441,320	11,827,656		4,977,062	117,634	8,727,538	9,846,857	1,013,995
TOTAL PROJECTS FOR 2020	90,566,416	15,630,166	48,526,888	64,157,054	26,409,362		5,352,139	117,634	17,532,738	15,350,811	1,013,995