



Regional District of  
**Kitimat-Stikine**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2021**



Regional District of  
**Kitimat-Stikine**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2021**

INDEPENDENT AUDITOR'S REPORT

STATEMENT

- A STATEMENT OF FINANCIAL POSITION
- B STATEMENT OF FINANCIAL ACTIVITIES
- C STATEMENT OF CASH FLOWS
- D STATEMENT OF CHANGES IN NET FINANCIAL ASSETS/(LIABILITIES)

NOTES

SCHEDULE

- 1 SCHEDULE OF SURPLUS
- 2 SCHEDULE OF RESERVE FUNDS
- 3 SCHEDULE OF CHANGES IN EQUITY IN PHYSICAL ASSETS
- 4 SCHEDULE OF PHYSICAL ASSETS
- 5 SCHEDULE OF EXPENDITURES BY TYPE
- 6 SCHEDULE OF NORTHERN CAPITAL PLANNING GRANT FUNDS
- 7 SCHEDULE OF COVID-19 SAFE RESTART GRANT ALLOCATIONS

## INDEPENDENT AUDITOR'S REPORT

### To the Board of Directors Regional District of Kitimat-Stikine

#### Opinion

We have audited the financial statements of the Regional District of Kitimat-Stikine, which comprise the statement of financial position as at December 31, 2021 and the statements of financial activities, cash flows, changes in net financial assets (liabilities), and schedules one to seven for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Regional District as at December 31, 2021 and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

#### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. We are independent of the Regional District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Auditor's Responsibility 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 judgement and maintain professional skepticism throughout the audit.

#### Responsibilities of Management and Directors for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Regional District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless conditions exist that do not allow for the going concern basis to be used.

The Board of Directors is responsible for overseeing the Regional District's financial reporting process.

Terrace, BC  
April 22, 2022



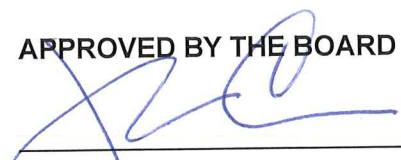


Regional District of  
**Kitimat-Stikine**

**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31**  
**STATEMENT A**

	2021	2020
	\$	\$
<b>FINANCIAL ASSETS</b>		
Cash and Investments (Note 1)	22,492,458	17,419,736
Trade and Other Receivables (Note 2)	3,199,620	2,648,254
MFA Deposit (Note 3)	406,820	400,838
Due from Municipalities for Debt	<u>6,731,290</u>	<u>7,329,202</u>
	<u>32,830,188</u>	<u>27,798,030</u>
<b>LIABILITIES</b>		
Accounts Payable and Accrued Liabilities	1,856,299	1,677,491
Landfill Closure Cost Accrual (Note 7)	1,450,521	1,215,720
Deferred Revenue (Note 4)	6,397,781	4,681,871
MFA Debt Reserve (Note 3)	406,820	400,838
MFA Equipment Financing Loan	2,553,753	-
Debentures issued for Regional District (Note 5)	18,576,847	19,599,847
Debentures issued for Municipalities (Note 6)	<u>6,731,290</u>	<u>7,329,202</u>
	<u>37,973,311</u>	<u>34,904,969</u>
<b>NET FINANCIAL ASSETS (LIABILITIES)</b>	-5,143,123	-7,106,939
<b>PHYSICAL ASSETS (Note 1 and Schedule 4)</b>	<u>58,538,279</u>	<u>58,317,736</u>
	<u>53,395,156</u>	<u>51,210,797</u>
<b>REGIONAL DISTRICT POSITION</b>		
Operating Surplus (Schedule 1)	9,033,678	6,932,633
Reserve Funds (Schedule 2)	5,906,646	5,560,275
Equity in Physical Assets (Note 1) (Schedule 3)	<u>38,454,832</u>	<u>38,717,889</u>
Fund Balances	<u>53,395,156</u>	<u>51,210,797</u>

**APPROVED BY THE BOARD**

  
\_\_\_\_\_ CHAIR

  
\_\_\_\_\_ CHIEF FINANCIAL OFFICER



Regional District of  
**Kitimat-Stikine**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED DECEMBER 31**  
**STATEMENT B**

	Unaudited Budget 2021	Audited Actual 2021	Audited Actual 2020
	\$	\$	\$
<b>REVENUES</b>			
Taxation	10,300,589	10,278,672	10,241,291
Grants in Lieu	25,900	34,511	35,050
Government Grants	1,915,677	2,126,244	3,415,608
Skeena Ice Arena Donations	-	500,000	293,748
Sale of Services	7,884,738	6,348,904	6,257,488
Return on Investments	171,200	191,508	258,894
Municipal Debt Payments	729,331	729,331	729,331
	<u>21,027,435</u>	<u>20,209,170</u>	<u>21,231,410</u>
<b>EXPENDITURES</b>			
Copperside Estates Street Lighting	8,465	8,030	7,941
Dease Lake Fire Protection	152,772	55,543	74,902
Economic Development	526,807	364,234	314,283
Emergency Measures Program	236,244	219,566	230,901
Feasibility Studies	852,049	90,128	156,243
General Government	3,504,939	2,212,493	2,308,850
General Government - Unorganized Areas	66,975	17,090	17,781
Gossan Creek Subdivision Street Lighting	447	572	400
Hazelton & Stewart Area Solid Waste Management	2,526,057	2,099,061	1,869,750
Hazelton Library	124,665	124,665	99,760
Hazelton Rural Fire Protection	45,807	52,695	16,221
Hazelton Regional Transit	250,269	243,927	196,471
Heritage Register	40,746	500	913
House Numbering	6,438	17,358	9,929
Kitwanga Community Association	31,200	31,200	31,200
Lakelse Lake Street Lighting	1,340	477	477
Muller Bay Grant in Aid	23,298	23,298	23,300
New Remo Dyke/Streetlighting	88,312	1,361	2,396
Noise, Nuisance, Unsightly Premises Bylaw	32,045	4,178	8,430
Planning Services	1,197,462	908,895	681,750
Preparation for Emergencies	56,968	39,431	150,292
Queensway/Churchill Drive Sewer System	124,463	138,528	45,635
Recreation and Cemetery Cost Sharing	1,115,457	779,887	747,076
Regional 911 Telephone System	765,833	697,316	755,661
Skeena Fire Protection	892,049	752,982	789,814
Skeena Regional Transit	465,993	300,062	266,479
Skeena Television Rebroadcasting	35,876	35,876	34,855
South Hazelton Fire Protection	59,622	21,786	19,858
South Hazelton Parks and Recreation	8,189	1,259	3,252
South Hazelton Street Lighting	19,629	17,915	17,109
South Hazelton Water System	183,292	103,808	136,886
South West Lakeside Grant in Aid	5,920	5,920	5,850



Regional District of  
**Kitimat-Stikine**

	Unaudited Budget 2021	Audited Actual 2021	Audited Actual 2020
	\$	\$	\$
<b>EXPENDITURES (continued)</b>			
Terrace Area Solid Waste Management	4,224,775	3,446,334	2,834,402
Terrace Area Urban Transit	227,100	162,577	133,871
Terrace Library Cost Sharing	249,766	198,534	229,040
Terrace Rural Water System	159,732	103,552	84,543
Thornhill Community Centre	103,729	43,079	73,125
Thornhill Core Sewer	62,663	62,660	62,660
Thornhill Dog Control	201,818	176,929	172,605
Thornhill Parks and Recreation	168,827	63,814	68,978
Thornhill Street Lighting	119,824	114,278	108,154
Thornhill Water System	827,417	603,350	692,505
Upper Skeena Recreation	2,305,701	938,123	943,625
Amortization / loss on disposal of assets	2,000,000	2,012,209	2,013,213
Municipal Debt Payments	729,331	729,331	729,331
Total Expenditures	<u>24,830,311</u>	<u>18,024,811</u>	<u>17,170,717</u>
Revenue Over Expenditures	-3,802,876	2,184,359	4,060,693
Opening Regional District Position	<u>51,210,797</u>	<u>51,210,797</u>	<u>47,150,104</u>
Closing Regional District Position	<u>47,407,921</u>	<u>53,395,156</u>	<u>51,210,797</u>



Regional District of  
**Kitimat-Stikine**

**STATEMENT OF CASH FLOWS**  
**YEAR ENDED DECEMBER 31**  
**STATEMENT C**

	2021	2020
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Revenue over Expenditures	2,184,359	4,060,693
Amortization / loss on disposal of assets	2,012,209	2,013,213
Trade and Other Receivables	-551,366	488,138
Accounts Payable and Accrued Liabilities	413,609	-687,216
Deferred Revenue	<u>1,715,910</u>	<u>572,723</u>
	<u>5,774,721</u>	<u>6,447,551</u>
<b>FINANCIANG ACTIVITIES</b>		
MFA Equipment Financing	2,553,753	-
MFA Debenture Debt	<u>-1,023,000</u>	<u>-989,358</u>
	1,530,753	-989,358
<b>INVESTING ACTIVITIES</b>		
Physical asset purchases	<u>-2,232,752</u>	<u>-518,271</u>
Change in Cash	5,072,722	4,939,922
Opening Cash and Investments	<u>17,419,736</u>	<u>12,479,814</u>
Closing Cash and Investments	<u><u>22,492,458</u></u>	<u><u>17,419,736</u></u>



Regional District of  
**Kitimat-Stikine**

---

**STATEMENT OF CHANGES IN NET FINANCIAL ASSETS/(LIABILITIES)**  
**YEAR ENDED DECEMBER 31**  
**STATEMENT D**

	2021	2020
	\$	\$
Revenue over expenditures	2,184,359	4,060,693
Amortization / loss on disposal of assets	2,012,209	2,013,213
Physical asset purchases	<u>-2,232,752</u>	<u>-518,271</u>
Increase (decrease) in net financial assets (liabilities)	1,963,816	5,555,635
Opening net financial assets (liabilities)	<u>-7,106,939</u>	<u>-12,662,574</u>
Closing net financial assets (liabilities)	<u><u>-5,143,123</u></u>	<u><u>-7,106,939</u></u>





**NOTES**  
**DECEMBER 31, 2021**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**Basis of presentation**

These financial statements have been prepared in accordance with Canadian public sector accounting standards.

The Regional District maintains the following funds that are combined in the financial statements:

- Operating fund reports the general activities of the Regional District.
- Capital fund reports the physical assets of the Regional District together with the related financing.
- Reserve fund reports the activities of the funds established by bylaw for specific purposes.

**Basis of accounting**

Revenue and expenditures are reported on an accrual basis.

**Revenue recognition**

Taxation revenues are recognized when received from the Province of British Columbia and member Municipalities. Sale of services and user fee revenues are recognized when the service or products are provided by the Regional District. Grant revenues are recognized when the commitments are met.

**Financial instruments**

It is management's opinion that the Regional District's financial instruments are not exposed to significant interest rate, liquidity, market, or other price risks. The Regional District measures financial assets and liabilities at market value at the date of acquisition.

**Cash and investments**

Cash and investments are reported at market value which approximates cost.



---

**NOTES**  
**DECEMBER 31, 2021**

**1. SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Use of estimates**

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the amounts reported. Actual results could differ from those estimates. Adjustments, if any, will be reflected in operations in the period of settlement.

**Physical assets**

Physical assets are recorded at cost and are amortized using the straight-line method as follows:

Buildings	25 and 40 years
Automotive	10 and 20 years
Equipment	10 and 20 years
Infrastructure	40 years

**Equity in Physical Assets**

Equity in physical assets reflects the accumulated funded historical cost of physical assets less accumulated amortization.

**2. TRADE AND OTHER RECEIVABLES**

	2021	2020
	\$	\$
Provincial and Federal governments	1,083,801	823,592
Regional/local governments and First Nations	904,753	901,744
Trade receivables	774,675	488,544
Equipment Leases	17,424	38,336
Other	<u>418,967</u>	<u>396,038</u>
	<u>3,199,620</u>	<u>2,648,254</u>



---

**NOTES**  
**DECEMBER 31, 2021**

**3. MFA DEPOSIT AND DEBT RESERVE**

A condition of MFA borrowings stipulates that a portion of the debenture proceeds be withheld as a security deposit and a debt reserve fund.

**4. DEFERRED REVENUE**

Revenues received in advance of expenses that will be incurred in a later period are deferred until they are matched against those expenses.

	<b>2021</b>	<b>2020</b>
	\$	\$
Federal gas tax	6,072,840	4,648,590
Grant advances	271,838	-
Other	<u>53,103</u>	<u>33,281</u>
	<u>6,397,781</u>	<u>4,681,871</u>

**5. DEBENTURES ISSUED FOR REGIONAL DISTRICT**

Debenture debt with the Municipal Finance Authority is being repaid in accordance with approved bylaws and agreements.

**6. DEBENTURES ISSUED FOR MUNICIPALITIES**

When a member municipality within the Regional District wishes to issue debenture debt through the Municipal Finance Authority of BC (MFA), the borrowing is done through the Regional District. The Regional District is therefore responsible for repayment of the debt to MFA. When payments (principal and interest) are made on this debt, the Regional District pays MFA and is reimbursed by the municipality.

The Regional District reports the outstanding debt borrowed on behalf of the member municipalities as both a financial asset and financial liability. Municipal debt payments are shown as revenue and offsetting expenditure.



**NOTES**

**DECEMBER 31, 2021**

**7. LANDFILL CLOSURE COST ACCRUAL**

The Regional District is responsible for closing six landfills in accordance with Ministry of Environment regulations. A comprehensive closure plan has been prepared for some of the landfills. Management has prepared its estimates using the comprehensive closure plan prepared and extrapolating the closure costs for the other landfills.

**8. PENSION INFORMATION**

The Regional District and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee pension plan. The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of the assets and administration of benefits. The pension plan is a multi-employer contributory pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2020, the plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 contributors from local governments.

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

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

The Regional District of Kitimat-Stikine paid \$267,528 for employer contributions to the plan in fiscal 2021.

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



**NOTES**  
**DECEMBER 31, 2021**

**8. PENSION INFORMATION (continued)**

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

**9. PURPOSE OF ORGANIZATION**

The Regional District provides local government services to an area of 100,000km<sup>2</sup> in northwestern British Columbia. Member municipalities are Kitimat, Terrace, Stewart, Hazelton, and New Hazelton.

The Regional District administers over 40 "functions" or services ranging from rural land use planning to a community water system, to fire protection, to library services.



Regional District of  
**Kitimat-Stikine**

**SCHEDULE 1 - SURPLUS**  
**YEAR ENDED DECEMBER 31**

	2021	2020
	\$	\$
Copperside Estates Street Lighting	435	-9,348
Dease Lake Fire Protection	98,060	68,872
Economic Development	330,853	356,687
Emergency Measures Program	455,496	316,244
Feasibility Studies	196,364	151,711
General Government	908,511	1,025,043
General Government - Unorganized Areas	52,338	60,207
Gossan Creek Subdivision Street Lighting	4,875	121
Hazleton & Stewart Area Solid Waste Management	545,871	-395,831
Hazleton Library	-	-
Hazleton Rural Fire Protection	-6,888	30,807
Hazleton Regional Transit	-7,532	-16,639
Heritage Register	40,246	26,844
House Numbering	-10,920	-2,193
Kitwanga Community Association	66	62
Lakelse Lake Street Lighting	5,863	940
Muller Bay Grant-in-aid	-	2
New Remo Dyke/Streetlighting	91,952	78,783
Noise, Nuisance, Unsightly Premises Bylaw	27,867	24,320
Planning Services	223,616	349,481
Preparation for Emergencies	30,849	12,687
Queensway/Churchill Drive Sewer System	-93,569	-49,904
Recreation and Cemetery Cost Sharing	393,250	208,023
Regional Trust	427,022	287,022
Regional 911 Emergency Telephone System	57,620	3,874
Skeena Fire Protection	199,917	-5,244
Skeena Regional Transit	124,239	115,059
Skeena Television Rebroadcasting	-	-
South Hazelton Fire Protection	37,837	45,622
South Hazelton Parks and Recreation	6,930	4,189
South Hazelton Street Lighting	1,714	900
South Hazelton Water System	114,594	40,090
Southwest Lakeview Grant-in-aid	-	-
Terrace Area Solid Waste Management	2,437,414	2,152,860
Terrace Area Urban Transit	64,659	56,960
Terrace Library Cost Sharing	51,344	13,902
Terrace Rural Water System	52,834	52,083
Thornhill Community Centre	72,193	32,229
Thornhill Core Sewer	4	3
Thornhill Dog Control	25,962	29,532
Thornhill Parks and Recreation	105,059	73,292
Thornhill Street Lighting	5,547	8,241
Thornhill Water System	129,315	421
Upper Skeena Recreation	1,831,871	1,784,679
	<u>9,033,678</u>	<u>6,932,633</u>



Regional District of  
**Kitimat-Stikine**

**SCHEDULE 2 - RESERVE FUNDS**  
**YEAR ENDED DECEMBER 31**

	2021	2020
	\$	\$
Opening balance	5,560,275	4,357,383
Transfer from operating funds	2,070,776	1,647,000
Transfers to operating funds	-1,834,934	-444,108
Interest Earned	110,529	-
Closing balance	<u>5,906,646</u>	<u>5,560,275</u>

Represented by the following reserve funds:

Dease Lake Fire Protection	112,153	100,000
Emergency Measures	6,446	5,000
Feasibility Studies	549,529	479,240
General Government	691,172	751,979
Hazelton Regional Transit	102,139	100,000
Hazelton Rural Fire Protection	130,075	95,480
Hazelton & Stewart Area Solid Waste Management	243,226	277,086
Planning Services	263,912	262,000
Queensway Sewer System	405,737	400,000
Regional 911 Emergency Telephone	51,070	50,000
Skeena Fire Protection	1,444,713	1,223,806
South Hazelton Water System	506,467	500,000
Terrace Area Solid Waste Management	102,139	100,000
Terrace Rural Water System	100,730	100,000
Thornhill Community Centre	162,222	100,000
Thornhill Dog Control	37,167	35,797
Thornhill Parks & Recreation	102,139	100,000
Thornhill Water Utility	<u>895,610</u>	<u>879,887</u>
	<u>5,906,646</u>	<u>5,560,275</u>



Regional District of  
**Kitimat-Stikine**

---

**SCHEDULE 3 - CHANGES IN EQUITY IN PHYSICAL ASSETS**  
**YEAR ENDED DECEMBER 31**

	2021	2020
	\$	\$
Opening Balance	38,717,889	39,223,473
Increase (decrease) in equity		
Debt repayment	1,029,829	894,137
Actuarial additions	124,347	95,221
Transfers from Operating Fund	594,976	518,271
Amortization / loss on disposal of assets	<u>-2,012,209</u>	<u>-2,013,213</u>
Closing Balance	<u>38,454,832</u>	<u>38,717,889</u>





**SCHEDULE 4 - PHYSICAL ASSETS  
YEAR ENDED DECEMBER 31**

	PHYSICAL ASSETS			ACCUMULATED AMORTIZATION				NET BOOK VALUE		
	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Annual Amortization	Disposals	Closing Balance	2021	2020
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land	653,685	-	-	653,685	-	-	-	-	653,685	653,685
Buildings	28,616,838	78,007	-	28,694,845	2,739,829	735,610	-	3,475,439	25,219,406	25,877,009
Machinery & Equipment	3,525,904	1,687,047	-	5,212,951	1,480,502	190,050	-	1,670,552	3,542,399	2,045,402
Infrastructure	36,472,930	467,698	-	36,940,628	6,731,290	1,086,549	-	7,817,839	29,122,789	29,741,640
	69,269,357	2,232,752	-	71,502,109	10,951,621	2,012,209	-	12,963,830	58,538,279	58,317,736



Regional District of  
**Kitimat-Stikine**

---

**SCHEDULE 5 - EXPENDITURES BY TYPE**  
**YEAR ENDED DECEMBER 31**

	2021	2020
	\$	\$
Director remuneration	210,287	205,138
Director travel and expenses	24,435	23,299
Staff remuneration and benefits	3,835,107	3,525,336
Staff travel and education	74,280	87,162
Grants and Cost Sharing	1,472,347	1,388,068
Vehicle operation	142,611	144,382
Utilities	563,754	485,441
Insurance and property taxes	173,663	183,001
Interest	577,981	606,469
Purchased services and supplies	7,823,087	7,406,273
Landfill closure	385,719	373,604
Amortization / loss on disposal of assets	2,012,209	2,013,213
Municipal Debt Payments	729,331	729,331
	<u>18,024,811</u>	<u>17,170,717</u>

**SCHEDULE 6 - NORTHERN CAPITAL PLANNING GRANT FUNDS  
YEAR ENDED DECEMBER 31, 2021**

In March 2019, the Regional District was the recipient of a \$4,640,000 grant under the Northern Capital and Planning Grant(NCPG) program from the Province of BC. This grant money was allocated by the Regional Board to specific service area reserves prior to Dec 31, 2019, as required by the program. In March 2020, a second allocation of \$1,362,000 was received from the Province of BC. These funds were allocated by the Board to specific service area reserves prior to December 31, 2021. Each allocation was recorded as grant revenue for the service and the recorded as an expenditure for the transfer to the reserve. Each unique reserve has earned interest. The total remaining in the NCPG reserve is \$4,490,240 at December 31, 2021.

	2019 Allocation	2020 Allocation	NCPG Reserve Dec 31, 2020	Interest 2021	NCPG Reserve Dec 31, 2021
	\$	\$	\$	\$	\$
Dease Lake Fire Protection	100,000	-	101,578	561	102,139
Emergency Measures Program	100,000	-	6,410	35	6,446
Feasibility Studies	538,021	-	546,511	3,018	549,529
General Government	751,979	-	704,136	3,865	691,148
Hazelton Regional Transit	100,000	-	101,578	561	102,139
Hazelton Rural Fire Protection	100,000	-	61,434	339	61,774
Hazelton & Stewart Area Solid Waste Management	500,000	-	284,581	1,471	243,225
Planning Services	200,000	262,000	262,462	1,450	263,912
Queensway/Churchill Drive Sewer System	200,000	200,000	403,685	2,053	405,738
Regional 911 Emergency Telephone System	50,000	-	50,789	280	51,069
Skeena Fire Protection	900,000	-	787,785	3,796	391,581
South Hazelton Water System	200,000	300,000	503,685	2,782	506,467
Terrace Area Solid Waste Management	100,000	-	101,578	561	102,139
Terrace Rural Water System	-	100,000	100,176	553	100,730
Thornhill Community Centre	100,000	-	101,578	561	102,139
Thornhill Parks & Recreation	100,000	-	101,578	561	102,139
Thornhill Water System	200,000	500,000	704,038	3,888	707,926
Upper Skeena Recreation	400,000	-	-	-	-
<b>Northern Capital Planning Grant Reserves</b>	<b>4,640,000</b>	<b>1,362,000</b>	<b>4,923,582</b>	<b>26,337</b>	<b>4,490,240</b>



**SCHEDULE 7 - COVID-19 SAFE RESTART GRANT ALLOCATIONS  
YEAR ENDED DECEMBER 31, 2021**

In November 2020 the Regional District was the recipient of a \$559,000 grant under the BC Safe Restart Program from the Province of BC. In March 2021 a second allocation of \$270,000 was received. Funds have been allocated to unique service areas by the Regional Board as required. Remaining funds are budgeted to be utilized in 2022.

Service Area	2020 Allocation \$	2021 Allocation \$	Utilized \$	Purpose
General Government	308,000	147,700	455,700	Computer and technology costs to improve connectivity and virtual communications
Emergency Measures	40,000	-	40,000	COVID-19 Response expenditures
Thornhill Dog Control	10,000	20,000	19,398	Revenue Shortfall
Terrace Urban Transit	9,500	-	9,500	Revenue Shortfall
Skeena Urban Transit	9,500	-	9,500	Revenue Shortfall
Hazelton Transit	9,500	-	9,500	Revenue Shortfall
Thornhill Community Centre	-	45,000	22,676	Revenue Shortfall
Terrace Area Recreation & Cemetery	109,200	57,300	166,500	Revenue Shortfall
Upper Skeena Recreation	63,300	-	63,300	Revenue Shortfall
	<u>559,000</u>	<u>270,000</u>	<u>796,074</u>	
Balance Remaining (Allocated to 2022)			<u><u>32,926</u></u>	