



ANNUAL REPORT

TO BE CONSIDERED AT THE 71st ANNUAL MEETING

September 22, 2020 4:30 pm

Held Virtually

1. Agenda.....	2
2. President’s Report	3
3. Nominating Committee Report	7
4. Nominated Candidate Biographies.....	9
5. Financial Statements for Year Ending December 31, 2019.....	15
6. 2020 Budget.....	25
7. 2020 Member Dues	26
8. Appendix A – AVICC Members	28
9. Appendix B – Life Members	29
10. 2019/20 AVICC Executive	31



2020 AVICC Annual General Meeting
Agenda for September 22nd, 2020 4:30 pm

1. Call to Order
2. President's Report – Councillor Carl Jensen, District of Central Saanich
3. 2019 AGM Minutes
4. Annual Report
5. 2019 Financial Statements
6. 2020 Budget
7. Announcement of Election Results for Directors at Large
8. Address by UBCM President, Mayor Maja Tait
9. Update on Program Grants and Funding Available
10. Installation of the New Executive
11. Closing Remarks from the new President



2020 President's Report

Councillor Carl Jensen, District of Central Saanich
President, AVICC

WELCOME...VIRTUALLY

I would like to start by acknowledging the traditional territories of the Indigenous Peoples where our local governments are located. I am deeply grateful for the opportunity to work, live and play on these beautiful lands.

I was supposed to be providing this report from what would have been the Association of Vancouver Island and Coastal Communities' 71st Convention and Annual General Meeting last April in beautiful Nanaimo. However, due to the emergence of the COVID-19 virus and the ensuing pandemic that has gripped the world since early 2020, instead I will be coming to you as part of the virtual 2020 UBCM Convention and Annual General Meeting.

At this point, we are intending to be in Nanaimo in April 2021 for what will be our 72nd Convention and AGM, but that will be subject to the provincial health office's guidelines at the time. I would like to thank the elected officials and staff of the City of Nanaimo and the Regional District of Nanaimo who had put a lot of time and effort into planning our 2020 Convention. Unfortunately, it had to be cancelled just a month beforehand, but we are proceeding at this time with the business of our AGM along with the AVICC Executive elections for the balance of the 2020/21 term.

I would like to start by recognizing the exceptional individuals with whom I have served on your AVICC Executive:

- 1st Vice President: Director Ian Morrison, Cowichan Valley Regional District
- 2nd Vice President: Director Penny Cote, Alberni-Clayoquot Regional District
- Director at Large: Councillor Hazel Braithwaite, District of Oak Bay
- Director at Large: Councillor Colleen Evans, City of Campbell River
- Director at Large: Councillor Cindy Solda, City of Port Alberni
- Electoral Area Representative: Director Vanessa Craig, Regional District of Nanaimo
- Past President: Director Edwin Grieve, Comox Valley Regional District

I want to give special mention to my colleague, Director Grieve. Edwin has been on the AVICC Executive since I joined in 2014. He has been a great mentor and friend, and he has inspired me with his leadership and passion on behalf of the members of AVICC. Whether it has been leading the AVICC Special Committee on Solid Waste Management, representing AVICC at the UBCM and FCM tables, or jumping onstage during our conventions to jam with the band on guitar, Edwin truly is a "Rockstar" and his sage wisdom on the Executive will be missed.

The Union of BC Municipalities (UBCM) are strong partners of AVICC as they advocate with senior levels of government on your behalf. As the AVICC President I have the privilege this year of being your representative on the UBCM Executive. Other AVICC members on the Executive include UBCM President, Mayor Maja Tait from the District of Sooke, Director Travis Hall from the Central Coast Regional District, Councillor Claire Moglove from the City of Campbell River, Councillor Helen Poon from the City of Port Alberni, and Councillor Ben Geselbracht from the City of Nanaimo. The AVICC was very

well represented on the UBCM Executive this year as we are fortunate to have had such dedicated representation from our region.

I would like to take a moment to recognize the candidates from AVICC member local governments that have stepped forward to seek a seat on the 2020/21 UBCM Executive:

- Third Vice-President
 - Councillor Claire Moglove, City of Campbell River
- Director at Large
 - Councillor Will Cole-Hamilton, City of Courtenay
 - Councillor Sharmarke Dubow, City of Victoria
 - Councillor Ben Geselbracht, City of Nanaimo
 - Director Travis Hall, Central Coast Regional District
 - Councillor Scott Harrison, Town of Qualicum Beach
 - Mayor Gaby Wickstrom, Town of Port McNeill
- Small Community Representative
 - Councillor Sarah Fowler, Village of Tahsis – Acclaimed

It is a testament to the passion and commitment of our AVICC members to see that the nine candidates seeking a position on the UBCM Executive represent 35% of the total number of candidates running for all positions on the board.

I would like to mention some of our members serving on committees and boards starting with our own AVICC 2nd Vice President, Director Penny Cote from Alberni-Clayoquot Regional District who sits as our representative on the Board of the Municipal Insurance Association of BC. Our 1st Vice President, Director Ian Morrison, from Cowichan Valley Regional District represented AVICC with the Coastal Communities Social Procurement Initiative. Most recently, I had the opportunity to represent the AVICC on the COVID-19 Emergency Working Group for Fisheries, Aquaculture and Seafood (CEWG).

Another member, Mayor Josie Osborne from the District of Tofino, has continued to represent AVICC on the Federal Government's "Southern Resident Killer Whale Indigenous and Multi-Stakeholder Advisory Group." Josie has a degree in Marine Biology and she brings her expertise and experience as well as a coastal local government perspective to that table. We thank her for her ongoing service in this capacity and for reporting out to the Executive.

Director Daniel Arbour from the Comox Valley Regional District has also continued to represent AVICC on the DFO's "Aquaculture Management Advisory Committee (AMAC)" for Shellfish. Daniel is the representative for Area A in the Comox Valley (Baynes Sound-Denman/Hornby Islands) which boasts the largest shellfish industry in western Canada. Thanks to Daniel for keeping our Executive and membership apprised of this group's work.

Daniel and Josie have also represented AVICC on a DFO initiative to enhance aquaculture sustainability in Canada. In summer of 2019 the DFO established three Technical Working Groups and a coordinating Indigenous and Multi-Stakeholder Body on aquaculture. Josie sits on the Indigenous and Multi-Stakeholder Advisory Body (IMAB) and Daniel is a member of the Technical Working Group for Area Based Management. Minutes and reports from these groups are posted to the AVICC website under the page on [Representatives on External Groups](#).

2019/20 AVICC PRIORITIES

Treaty Advisory Committee Funds and First Nations Membership

One of the priorities of the AVICC Executive during this past term that I am most proud to report, was the decision of our Executive to strengthen relationships with our Indigenous Peoples within the AVICC boundaries. At the 2019 UBCM Convention, I had the opportunity to meet with the Honourable Scott

Fraser, Minister of Indigenous Relations and Reconciliation and members of his senior leadership team. I shared with him the AVICC Executive's vision to increase relations and reconciliation with our Indigenous Peoples.

Working with Ministry staff, we were able to approve the release of just over \$40,000 in remaining Treaty Advisory Committee funds that AVICC had been holding since 2000. I explained that the AVICC Executive felt those funds would be valuable to assist our association with reconciliation programs for our membership. Working with Minister Fraser's staff, we acquired a list of the 55 First Nations within our borders and have sent each letters on behalf of AVICC extending an invitation for them to join our association.

Advocacy for our Members

One of our roles as an Area Association is to represent and advocate on behalf of our members to higher levels of government. In April, when concerns were being raised by the Mayors of some of our members regarding non-essential travel to Vancouver Island, AVICC sent a letter to Dr. Bonnie Henry sharing our concerns. AVICC has also been advocating with the Honourable Claire Trevena, Minister of Transportation and Infrastructure on the topics of BC Ferries service levels during the pandemic and the Island Rail Corridor. Members can view the correspondence on the AVICC website under [Correspondence and Advocacy](#).

2020 Convention

The cancellation of the Convention and AGM in Nanaimo this year has resulted in a deficit for our budget as the AVICC uses convention revenues to help maintain our low membership rates. Despite the deficit, the association has healthy reserves and we remain in a solid financial position.

AVICC Special Committee on Solid Waste Management

HISTORY: The [AVICC Special Committee on Solid Waste Management](#) was established in 2015 in the belief that there would be value in Regional Districts working together toward finding a long-term sustainable strategy for solid waste management in the AVICC region. To this end, Tetra Tech Engineering undertook a base line metric comparison of the solid waste function in nine of our regional districts, and presented a thorough report in 2015 with updates in 2017 and 2018.

ACCOMPLISHMENTS: Working on some of the gaps and commonalities that came to light from the analysis of this data, the past years have posted some progressive accomplishments including;

1. Meetings and discussion with Provincial staff and Ministers Polak and Heyman
2. Waste leakage assessment
3. Fees and Bylaw assessments
4. Illegal dumping comparisons
5. Exploration of "Advanced Technologies"
6. Joint [communication campaigns](#) (including 5 videos each tailored to individual regional districts).

FINANCIAL: A funding formula was developed to share costs for the Special Committee's work. Each regional district paid a base of a flat \$500 with the remainder of each contribution based on the relative percentage of waste produced (total of \$32,250). The AVICC provides secretariat support, arranges in-person meetings with catering as well as teleconferences using \$20,000 of funding approved by the AVICC Executive. Technical support is provided by CAOs and staff from the solid waste, bylaw and communication functions. The Special Committee currently has \$14,406 in reserves for future projects.

FUTURE: At the Committee's last meeting held in Nanaimo on March 5, 2020, both staff and committee members acknowledged value in working together, sharing information, addressing common issues and the advantage of "economies of scale" – especially the leverage associated with communication and meetings with senior government.

AVICC Website

In an effort to increase transparency in our work and efforts on behalf of our 53 members, we have redesigned the AVICC website to make it more accessible on mobile devices or tablets and we have added more content in the way of reports, correspondence, etc. The new website has a search function to make it easier to find older information you are looking for. The home page has a “what’s new” section with a chronological listing of new posts and happenings. If you have not yet been to our website, then I encourage you to take a look: www.avicc.ca

RESOLUTIONS

Resolutions that had been submitted prior to the deadline for our April convention have been forwarded to UBCM for consideration at their convention. The resolutions from AVICC members will be addressed as part of the UBCM’s Resolutions Session, and resolutions which are deemed as “regional” in nature will be referred back to the AVICC Executive for consideration. We are fortunate to have Claire Moglove as Chair of the UBCM Resolutions Committee to guide us through the virtual resolutions debate.

MEMBERSHIP, FINANCIAL AND ADMINISTRATION

- 100% membership has been maintained
- AVICC continues to enjoy a solid financial position
- AVICC has a five-year Contract for Services with UBCM, and continues to benefit from a strong relationship with UBCM staff

It should be stated AVICC is not an arm of local government but rather a Society whose membership happens to be made up of local government elected officials. We are your professional organization dedicated to addressing the needs, concerns and challenges we all face in our day-to-day lives in community service.

IN CLOSING

I would like to say that it has been an honour to serve the 53 AVICC local governments on the Executive since 2014. I have been fortunate to venture out into most of your communities from Tofino to Port Hardy with some time spent along the way in places like Tahsis and Powell River. We are fortunate to be able to call such a beautiful portion of our province home.

The work of AVICC over the 2019-2020 term has been yet another great tribute to the phenomenal team and staff in all of the local governments across the Association! Finally, I want to acknowledge AVICC’s Secretary-Treasurer, Liz Cookson, for all of her hard work supporting the association and its members. I also want to thank Gary MacIsaac and his UBCM staff for all of their support at our conventions (hopefully we get to have them again soon) and throughout the year. I have learned that the key to success in local governments is partnerships, and we greatly value our partnership with UBCM.

We look forward to serving our members through 2020-2021 and welcome your input.

Stay safe,



Carl Jensen, President, Association of Vancouver Island and Coastal Communities



Nominating Committee Report for AVICC Executive

Director Edwin Grieve, Comox Valley Regional District

Past President, AVICC

Chair, AVICC Nominating Committee

An 8 person Executive Committee is elected and appointed at the Annual General Meeting. The Committee members provide the ongoing administration and policy determination for the Association.

THERE ARE SEVEN ELECTED POSITIONS:

- President
- First Vice-President
- Second Vice-President
- Director at Large (3 positions)
- Electoral Area Representative

THERE IS ONE APPOINTED POSITION:

- Immediate Past President

NOMINATION PROCESS AND QUALIFICATIONS FOR OFFICE

The Executive has identified a nomination process where a notice of the AVICC Executive positions open for nomination and the process and the procedures for nomination is circulated to all members. The notice states that the nominee must be an elected official of an AVICC member local government, and must be nominated by two elected officials of an AVICC member local government. Nomination and consent forms were distributed by email on November 6, 2019 and also posted on the AVICC website.

AGM RESCHEDULED

With the postponement of the AGM from an in-person meeting in April to a virtual meeting in September, the AVICC Executive reopened the nomination period on July 3rd to allow additional time for nominations. The Executive also determined that given the virtual format, there would be no nominations from the floor at the AGM, and that voting would be by electronic ballot.

After the second nomination period closed on July 22nd, a Nomination Report was sent out to members on July 25th advising of the positions filled by acclamation, and advising that an election would be held for the three Director at Large positions at the September AGM.

POSITIONS ACCLAIMED FOR 2020/21 EXECUTIVE

The following members are elected to their positions by acclamation:

- President – Ian Morrison, Director, Cowichan Valley Regional District
- 1st Vice President – Penny Cote, Director, Alberni-Clayoquot Regional District
- 2nd Vice President – Hazel Braithwaite, Councillor, District of Oak Bay
- Electoral Area Representative – Vanessa Craig, Director, Regional District of Nanaimo

POSITIONS TO BE ELECTED AT 2020 AGM

There are six candidates for three positions as Director at Large on the AVICC Executive. Voting will be by electronic ballot, and will open on Monday, September 21st at 9 am and close at noon on Tuesday, September 22nd. Members will be sent the link to the online voting system in a separate email.

CANDIDATES ON THE BALLOT

As set out in the Nomination Report sent to members on July 25th, the following members have been nominated for a Director at Large position on the 2020/21 Executive (3 to be elected):

- Colleen Evans, Councillor, City of Campbell River
- Sarah Fowler, Councillor, Village of Tahsis
- David Frisch, Councillor, City of Courtenay
- Mark Gisborne, Director, qathet Regional District
- Travis Hall, Director, Central Coast Regional District
- Cindy Solda, Councillor, City of Port Alberni

Candidate biographies and speeches are available on the AVICC website on a separate page under the 2020 Virtual AGM. The link is [Candidate Information](#).

The results of the election will be announced at the AGM on Tuesday, September 22nd, 2020, and the new Executive will be installed at the conclusion of the AGM.

Colleen Evans



Colleen Evans was first elected to Campbell River City Council in 2014 and re-elected in 2018. She was elected to join the AVICC Executive in 2019 as a Director at Large.

In her Council role, she's been appointed to diverse positions that include the Airport Review Select Committee; Tourism Advisory Committee; Culture, Recreation, Parks Commission; Regional Solid Waste Board; Regional Hospital District Board; Strathcona Gardens Commission; Community Health Network; Vancouver Island Regional Library and is the Strathcona Regional District and City of Campbell River appointee to the Coastal Communities Social Procurement Initiative.

Colleen has received endorsements from other local government elected officials from the AVICC region. A video of the endorsements is available on Colleen's facebook page at:

[Endorsements](#)

A long-standing volunteer, Colleen brings extensive governance and not for profit experience having served on local, regional and provincial boards that include the Museum of Campbell River; Tidemark Theatre; Community Foundations; North Island Employment Foundation Society (NIEFS); Vancouver Island Economic Alliance (VIEA); Association of Fundraising Professionals Vancouver Island (AFP). Most recently, she co-founded "100 Women Who Care Campbell River", delivering immediate impact to build capacity for local not for profits.

Colleen's business expertise was further honed in a ten-year tenure as CEO of the Campbell River Chamber of Commerce, where she was awarded the BC Chamber Gerry Fredericks award as Executive of the Year.

She has achieved national recognition in her career role as a senior executive in the education, arts and health sectors and is an international award-winning recipient in her marketing and communications roles.

Colleen is married to Rory Evans, a retired firefighter. She has two grown children, and an adored grandson, with whom Colleen is sharing her love of travel, arts and culture and the joy of giving back.

Colleen welcomes the opportunity to continue to bring her skills and expertise in service of the AVICC membership for a second term and is standing for re-election to the position of Director at Large.

Sarah Fowler



Sarah Fowler is serving her first term at the Village of Tahsis as councillor and if needed, deputy mayor. Previously she worked in an administrative capacity at the West Block in the House of Commons in Ottawa for the Minister of Citizenship and Immigration.

Sarah attended Carleton University for political science with a specialty in Canadian studies and business english. She has received awards for public speaking, and the Frank Cole documentary film fund from the Independent Filmmakers Co-operative of Ottawa. Her film entitled the Memory Game (2003) screened in several cities in Ontario and Ebsinee, Austria. When she first arrived on the island she lived in the communities of Courtenay and Parksville. Since moving to Tahsis in 2010, she has been a treeplanter, server and lifeguard as well as been involved in the Literacy & Community Garden societies, Parents Advisory Council and performed with the Ubedam theatre for two radio plays. The below list is a brief list of accomplishments since being elected in 2018.

- Honoured Anne Cameron, by naming her as Poet Laureate for the Village of Tahsis.
- Nootka Sound Watershed Society roundtable habitat treatment for fish streams
- Chair of the Tahsis Age-friendly accessibility action standing committee
- Elected as Secretary/ Treasurer for the board of Unity 4 Communities Society, a multi use trail to Zeballos.
- UBCM rep. of the Off Road Vehicle (ORV) working group for the village.

Pre-COVID Sarah has worked as a care aide and at the local hardware store. She organized sign up forms and local distribution of the Knights of Columbus Christmas Hamper program for 50+ neighbours. As the publisher of the 2018 & 2019 revival anthology, she enjoys poetry, photography and communications. She advocates for rural accessibility, food security, caregiver and poverty respite. In November, she delivered a presentation at the Decoda Literacy Forum in Richmond titled Creative Leadership. It was a learning experience and opportunity to listen to many fascinating speakers.

Sarah Fowler is dedicated to her remote island community and to partnerships with other hard working local governance leaders. She is honoured to stand for the director at large position on the AVICC Executive.

David Frisch



David became elected to the City of Courtenay in 2014. He was recently re-elected to the City and appointed as a member on the CVRD Board in 2018.

David's passion lies within smart growth, environmental preservation, economic sustainability and social responsibility. Currently, David Chairs the Sewage Commission, and the Integrated Regional Transportation Select Committee. He is also working in his community to organize and support a Co-operative Housing project.

David and his wife Chantal have three boys and love the outdoors.

They enjoy spending time downtown and use active transportation, buses and bicycles, to stay healthy and help the environment. If they are too tired to go to the river or pool, their favourite pastime is watching movies together.

Mark Gisborne



Mark Gisborne is serving his first term representing Electoral Area B, and is the youngest member of the qathet Regional District. He was born and raised on a farm just outside of Powell River. Mark developed an interest and understanding of the workings of government as the son of a 10 term elected official and of a Federal Customs Officer.

Growing up, Mark was fortunate to have visited every single community on the B.C. West Coast.

He has lived in multiple coastal communities and has worked in various industries, including construction, tourism, and commercial fisheries. He studied Math and Physics at VIU and UVIC. In 2015 he moved home to help his parents on the farm.

Six months later, his father suffered a brain stem stroke during routine surgery. Mark, with support, built an addition onto their home to accommodate his fathers' physical needs. Mark now runs the family farm and is a full-time caregiver for his father who remains wheelchair bound. Mark and his wife were blessed with the arrival of a baby girl in the winter of 2019.

Mark Gisborne firmly believes that being an elected official is about service above self. Ideas need to be shared from all sides. True inclusiveness includes those who you may disagree with. Open, transparent discussions and decision making are essential to the democratic process.

While many public figures are becoming increasingly fearful of speaking candidly due to the often toxic nature of social media, Mark is of the generation who fearlessly shares information online. With the emergence of COVID-19, he made an easy transition embracing this new age of electronic communication.

Mark wishes to serve the AVICC membership with new ideas and a perspective that will help us all move forward and transition to our new normal.

Travis Hall

Gundaynuxv Nugwa



I was born and raised in Heiltsuk territory, in the village of Waglisla (know as Bella Bella) and maintain an active cultural role in my community. My Heiltsuk name, Gundaynuxv, was given to me in a potlatch, the name was passed down from my grandfather. The name carries many responsibilities, the main one is that of an advisor to Himas Gia'ait who is a head chief. I remain active in these duties now.

I am passionate about Heiltsuk culture, language, harvesting and processing traditional foods. Spending time with our cultural leaders and advising on cultural traditions and practices remains a high priority of mine.

I began my education in earth sciences and anthropology but soon moved to finance. I spent a great deal of my working life in financial management and I currently am working on completing a Certified Management Accountant designation.

I hold several positions within the Heiltsuk community in addition to my responsibilities with the CCRD and UBCM. I worked as the Marine Use Planning coordinator, I have a seat on Heiltsuk Tribal Council, Heiltsuk Health Board to name a few. As a councilor with my Nation, I have also been on our Marine portfolio.

I also Harvest traditional food from my territory, this means I spend much of my free time on the water. Having such a strong connection to the ocean as a Nation means we will do everything we can to protect it, this led me to be involved with the clean up of the Nathan E. Steward as a first responder. My position in the clean up was with on water ops. I still feel more needs to be done in that clean up.

I strongly believe that developing and maintaining relationships between the Nations and local governments is key to building strong communities; this is my motivation for joining the CCRD and continues to drive my interest on the Board.

Cindy Solda



Solid entrepreneurial skills and a strong supporter of local arts, Cindy ran a promotional company for fifteen years, bringing high profile entertainers and music acts to Port Alberni, with all proceeds benefiting local non-profit societies. Cindy is also an auctioneer, a skill she donates to help organizations on the island raise money, something she has been doing since the age of ten.

Cindy has been assigned to many successful local and regional initiatives during her tenure and is most noted for recent responsibilities and skills in planning, health and protective services.

Some achievements include:

- Councillor for the City of Port Alberni November 2001 to 2014; successfully re-elected 2018.
- Worked cooperatively with various City Councillors, Regional District Directors, Provincial Boards and Mayors.
- Proven leadership skills, and government connections; well respected amongst her peers across the province.
- Woman of Distinction Award presented by Port Alberni Women's Resource Centre in 2001.
- Lifetime Award from Portal Players Dramatic Society in 2008.
- 'Queen Elizabeth II Diamond Jubilee Medal' for exemplary efforts for making her community a great place to live, and for her accomplishments as a community leader. The Medal recognizes the important role municipalities and their elected leaders play in ensuring their prosperity and a high quality of life.

Financial Statements of

**ASSOCIATION OF VANCOUVER ISLAND
AND COASTAL COMMUNITIES**

And Independent Auditors' Report thereon

Year ended December 31, 2019



KPMG LLP
St. Andrew's Square II
800-730 View Street
Victoria BC V8W 3Y7
Canada
Tel (250) 480-3500
Fax (250) 480-3539

INDEPENDENT AUDITORS' REPORT

To the Members of Association of Vancouver Island and Coastal Communities

Opinion

We have audited the financial statements of Association of Vancouver Island and Coastal Communities (the Entity), which comprise:

- the statement of financial position as at December 31, 2019
- the statement of operations and changes in net assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2019, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

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

Management is responsible for the preparation and fair presentation of 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with Governance are responsible for overseeing the Entity's financial reporting process.

Auditors' 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 auditors' 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 the 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 Entity'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 auditors' 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 auditors' report. However, future events or conditions may cause the Entity 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
- 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 policies applied in preparing and presenting financial statements in accordance with Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding period.

KPMG LLP

Chartered Professional Accountants

Victoria, Canada

March 13, 2020

ASSOCIATION OF VANCOUVER ISLAND AND COASTAL COMMUNITIES

Statement of Financial Position

December 31, 2019, with comparative information for 2018


	2019	2018
Assets		
Current assets:		
Cash and cash equivalents (note 2)	\$ 314,889	\$ 265,834
Prepaid expenses	7,625	-
Accounts receivable	-	1,510
	<u>\$ 322,514</u>	<u>\$ 267,344</u>

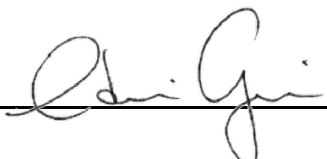
Liabilities and Net Assets

Current liabilities:		
Accounts payable and accrued liabilities	\$ 19,301	\$ 18,441
Deferred revenue	-	4,200
Deferred contributions (note 3)	58,329	57,390
	<u>77,630</u>	<u>80,031</u>
Net assets:		
Unrestricted	244,884	187,313
Contractual commitments (note 4)		
Subsequent events (note 5)		
	<u>\$ 322,514</u>	<u>\$ 267,344</u>

See accompanying notes to financial statements.

On behalf of the Board:


 _____ Director


 _____ Director

ASSOCIATION OF VANCOUVER ISLAND AND COASTAL COMMUNITIES

Statement of Operations and Changes in Net Assets

Year ended December 31, 2019, with comparative information for 2018

	2019	2018
Revenue:		
Annual meeting - registration	\$ 94,472	\$ 91,686
Association dues	93,823	86,254
Annual meeting - sponsorships	72,900	69,530
Interest	5,993	4,693
Contributions - Special Committee on Solid Waste Management	10,569	-
	<u>277,757</u>	<u>252,163</u>
Expenses:		
Annual meeting	100,473	130,680
Union of BC Municipalities contract fees	83,542	85,168
Executive meetings	14,530	12,126
Special Committee on Solid Waste Management	11,376	501
Professional fees	5,450	5,618
Communication and staff travel	2,443	2,397
Other meetings	2,089	1,066
Postage, office and miscellaneous	283	320
Consulting fees	-	2,460
	<u>220,186</u>	<u>240,336</u>
Excess of revenue over expenses	57,571	11,827
Net assets, beginning of year	187,313	175,486
Net assets, end of year	<u>\$ 244,884</u>	<u>\$ 187,313</u>

See accompanying notes to financial statements.

ASSOCIATION OF VANCOUVER ISLAND AND COASTAL COMMUNITIES

Statement of Cash Flows

Year ended December 31, 2019, with comparative information for 2018

	2019	2018
Cash provided by (used in):		
Operations:		
Excess of revenue over expenses	\$ 57,571	\$ 11,827
Changes in non-cash operating working capital:		
Decrease (increase) in prepaid expenses	(7,625)	7,700
Decrease (increase) in accounts receivable	1,510	(340)
Increase (decrease) in accounts payable and accrued liabilities	860	(7,332)
Increase (decrease) in deferred revenue	(4,200)	4,200
Increase in deferred contributions	939	-
Increase in cash and cash equivalents	49,055	16,055
Cash and cash equivalents, beginning of year	265,834	249,779
Cash and cash equivalents, end of year	\$ 314,889	\$ 265,834

See accompanying notes to financial statements.

ASSOCIATION OF VANCOUVER ISLAND AND COASTAL COMMUNITIES

Notes to Financial Statements

Year ended December 31, 2019

Nature of operations:

Association of Vancouver Island and Coastal Communities (the "Association") is incorporated under the Society Act (British Columbia) and is exempt from the requirement to pay income taxes. Its purpose is to promote autonomy within local government and to advance the principles of local government. The Association represents the various municipalities and regional districts of Vancouver Island, Powell River and the Sunshine and Central Coasts. On May 9, 2018, the Association transitioned to the new Societies Act (British Columbia).

1. Significant accounting policies:

These financial statements are prepared in accordance with Canadian Accounting Standards for Not-For-Profit Organizations ("ASNPO") in Part III of the CPA Canada Handbook. The Association's significant accounting policies are as follows:

(a) Basis of presentation:

These financial statements present the financial position, results of operations and changes in net assets of the Association and, as such, do not include all the assets, liabilities, revenue and expenses of the members of the Association.

There is no provision in the accounts for income taxes as the activities of the Association are conducted on a not-for-profit basis.

(b) Cash and cash equivalents:

Cash and cash equivalents are defined as cash and highly liquid investments consisting of term deposits with original maturities at the date of purchase of three months or less.

(c) Revenue recognition:

The Association 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 received can be reasonably estimated and collection is reasonably assured.

Annual meeting sponsorships, registration and exhibit revenues are recognized as revenue when the conference takes place.

Association dues are recognized as revenue in the year they are earned and collection is reasonably assured.

ASSOCIATION OF VANCOUVER ISLAND AND COASTAL COMMUNITIES

Notes to Financial Statements (continued)

Year ended December 31, 2019

1. Significant accounting policies (continued):

(d) Contributed materials and services:

Due to the difficulty in determining fair value, contributed materials and services are not recognized in the financial statements.

(e) Financial instruments:

Financial instruments are recorded at fair value on initial recognition and are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Association has not elected to carry any such financial instruments at fair value.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment.

(f) Capital assets:

In accordance with the ASNPO Handbook section 4433, *Tangible Capital Assets held by Not-for-profit Organizations*, the Association has met the criteria to be considered a small organization and as such has not capitalized any expenditures. Capital assets owned by the Association but which have not been capitalized under this accounting policy include computer hardware.

(g) Use of estimates:

The preparation of financial statements in conformity with ASNPO 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 year. Actual results could differ from those estimates.

2. Cash and cash equivalents:

	2019		2018	
Cash	\$	107,205	\$	61,944
MFA Money Market Funds		207,684		203,890
	\$	314,889	\$	265,834

ASSOCIATION OF VANCOUVER ISLAND AND COASTAL COMMUNITIES

Notes to Financial Statements (continued)

Year ended December 31, 2019

3. Deferred contributions:

Deferred contributions include \$44,665 (2018 - \$44,665) of provincial grants restricted for the facilitation of the activities of the Treaty Advisory Committee.

Also included in deferred contributions is \$13,664 (2018 - \$12,725) in contributions restricted for the activities of the Special Committee on Solid Waste Management.

4. Contractual commitments:

The Association has a contract with the Union of British Columbia Municipalities for administrative, office and various support services and has committed to pay \$83,542 in 2019 in respect of this contract by way of quarterly payments. The contract term ends on December 31, 2020. The amounts are subject to adjustment each January.

5. Subsequent events:

In March of 2020, the Association cancelled the 2020 annual meeting on advice from provincial health officials. The financial impact of the cancellation is unknown at this time as management is investigating the recovery of deposits and refund or postponement of registration fees and sponsorships.

2020 AVICC BUDGET

	2020 BUDGET	2020 BUDGET UPDATED MARCH	VARIANCE	2019 BUDGET	2019 ACTUALS	2018 ACTUALS
GENERAL BUDGET						
Revenues						
Dues ¹	95,699	95,699	0.0%	93,823	93,823	86,254
Interest ²	5,000	4,000	-20.0%	3,730	5,993	4,693
Other	0	0	0.0%	0	0	0
<i>Sub-Total General Revenues</i>	100,699	99,699	-1.0%	97,553	99,816	90,947
Expenditures						
UBCM Contract ⁴	88,977	88,977	0.0%	83,563	83,542	85,168
Executive Meetings ⁵	15,000	14,000	-6.7%	15,200	14,530	12,126
Other Meetings ⁶	4,000	2,000	-50.0%	4,000	1,458	1,567
Communication and Staff Travel ^{7, 8}	10,500	8,500	-19.0%	2,500	2,391	2,397
Postage, office and miscellaneous ⁹	1,000	500	-50.0%	1,000	260	320
Audit ¹⁰	5,700	5,700	0.0%	5,600	5,450	5,618
Advocacy ¹¹	2,500	2,500	0.0%	2,500	-	2,460
Other ¹²	4,500	3,500	-22.2%	4,000	75	0
<i>Sub-Total General Expenditures</i>	<u>132,177</u>	<u>125,677</u>	<u>-4.9%</u>	<u>118,363</u>	<u>107,706</u>	<u>109,656</u>
Revenues Less Expenses - General	<u>(31,478)</u>	<u>(25,978)</u>	-17.5%	<u>(20,810)</u>	<u>(7,890)</u>	<u>(18,709)</u>
AGM & CONVENTION BUDGET						
AGM & Convention Revenue ³	159,278	5,500	-96.5%	139,655	167,100	161,216
AGM & Convention Expenses ¹³	<u>127,800</u>	<u>8,698</u>	<u>-93.2%</u>	<u>118,845</u>	<u>100,473</u>	<u>130,680</u>
Revenues Less Expenses - Convention	31,478	<u>(3,198)</u>	-110.2%	20,810	66,627	30,536
TOTAL PROFIT/LOSS	<u>0</u>	<u>(29,176)</u>		<u>0</u>	<u>58,737</u>	<u>11,827</u>

REVENUES

- Dues** - The dues are based on the prior year's population figures on a sliding scale
Source for population figures is BC Stats, a division of the Ministry of Citizens' Services as received from UBCM
- Interest** - Funds are invested with the Municipal Finance Authority
- AGM & Convention** - Includes both sponsorship and registration income

EXPENDITURES

- UBCM Service Contract** - covers the cost of the service agreement with UBCM
- Executive Meetings** - covers expenses for the in-person and teleconference meetings
- Other Meetings** - includes costs for other meetings including Solid Waste Special Committee
- Staff Travel** - covers staff travel, convention travel is included under convention expenses
- Communications** - covers the costs of maintaining the AVICC Website, 2020 cost reflects new website
- Postage, Office, Miscellaneous** - covers the costs of office supplies and postage
- Audit** - annual expense
- Advocacy**
- Other** - covers miscellaneous expenses not budgetted in other lines.2020 budget includes expense for laptop approved in 2019
- AGM & Convention** - covers all the costs of the AGM & Convention except AVICC regular staff

AVICC 2020 DUES REPORT

Member	Pop 2019	Pop 2020	Ind. Pop % Δ	Dues 2019	Dues 2020	Overall change	Ind. \$\$ % Δ
1. Alberni-Clayoquot	8,375	8,302	(0.87%)	\$1,039.39	\$1,051.68	\$12.29	1.18%
2. Alert Bay	474	473	(0.21%)	\$240.00	\$245.00	\$5.00	2.08%
3. Campbell River	35,141	35,849	2.01%	\$3,651.77	\$3,784.99	\$133.22	3.65%
4. Capital	22,270	22,212	(0.26%)	\$2,484.29	\$2,528.20	\$43.91	1.77%
5. Central Coast	1,589	1,668	4.97%	\$240.00	\$245.00	\$5.00	2.08%
6. Central Saanich	18,139	18,089	(0.28%)	\$2,089.77	\$2,126.71	\$36.94	1.77%
7. Colwood	18,310	18,867	3.04%	\$2,106.11	\$2,202.47	\$96.36	4.58%
8. Comox	14,999	14,981	(0.12%)	\$1,789.89	\$1,823.70	\$33.81	1.89%
9. Comox Valley	24,647	24,731	0.34%	\$2,711.29	\$2,773.50	\$62.21	2.29%
10. Courtenay	27,533	28,216	2.48%	\$2,986.90	\$3,112.87	\$125.97	4.22%
11. Cowichan Valley	36,216	36,285	0.19%	\$3,741.54	\$3,822.14	\$80.60	2.15%
12. Cumberland	4,134	4,475	8.25%	\$543.21	\$599.65	\$56.44	10.39%
13. Duncan	5,241	5,342	1.93%	\$684.31	\$709.53	\$25.22	3.69%
14. Esquimalt	18,818	18,716	(0.54%)	\$2,154.62	\$2,187.76	\$33.14	1.54%
15. Gibsons	4,943	4,942	(0.02%)	\$649.51	\$662.23	\$12.72	1.96%
16. Gold River	1,259	1,299	3.18%	\$240.00	\$245.00	\$5.00	2.08%
17. Highlands	2,451	2,481	1.22%	\$322.06	\$332.45	\$10.39	3.23%
18. Islands Trust	1,589	1,668	4.97%	\$240.00	\$245.00	\$5.00	2.08%
19. Ladysmith	9,417	9,031	(4.10%)	\$1,157.45	\$1,135.94	(\$21.51)	(1.86%)
20. Lake Cowichan	3,510	3,594	2.39%	\$461.21	\$481.60	\$20.39	4.42%
21. Langford	39,368	42,653	8.34%	\$4,004.73	\$4,364.76	\$360.03	8.99%
22. Lantzville	3,762	3,790	0.74%	\$494.33	\$507.86	\$13.53	2.74%
23. Metchosin	5,075	5,168	1.83%	\$665.50	\$689.42	\$23.92	3.59%
24. Mount Waddington	2,121	2,311	8.96%	\$278.70	\$309.67	\$30.97	11.11%
25. Nanaimo City	97,619	99,856	2.29%	\$8,868.69	\$9,239.03	\$370.34	4.18%
26. Nanaimo RD	41,915	42,693	1.86%	\$4,217.40	\$4,368.17	\$150.77	3.57%
27. North Coast	981	1,284	30.89%	\$240.00	\$245.00	\$5.00	2.08%
28. North Cowichan	31,920	32,120	0.63%	\$3,382.82	\$3,467.25	\$84.43	2.50%
29. North Saanich	12,110	11,876	(1.93%)	\$1,462.56	\$1,464.80	\$2.24	0.15%
30. Oak Bay	19,228	18,568	(3.43%)	\$2,193.77	\$2,173.35	(\$20.42)	(0.93%)
31. Parksville	13,323	13,420	0.73%	\$1,600.00	\$1,643.27	\$43.27	2.70%
32. Port Alberni	18,803	18,751	(0.28%)	\$2,153.19	\$2,191.17	\$37.98	1.76%
33. Port Alice	703	683	(2.84%)	\$240.00	\$245.00	\$5.00	2.08%
34. Port Hardy	4,393	4,315	(1.78%)	\$577.24	\$578.21	\$0.97	0.17%
35. Port McNeill	2,413	2,395	(0.75%)	\$317.07	\$320.93	\$3.86	1.22%
36. Powell River	13,874	13,850	(0.17%)	\$1,662.42	\$1,692.97	\$30.55	1.84%
37. qathet	6,778	6,524	(3.75%)	\$858.45	\$846.16	(\$12.29)	(1.43%)
38. Qualicum Beach	9,502	9,166	(3.54%)	\$1,167.08	\$1,151.55	(\$15.53)	(1.33%)
39. Queen Charlotte	864	971	12.38%	\$240.00	\$245.00	\$5.00	2.08%
40. Saanich	122,245	122,173	(0.06%)	\$10,924.96	\$11,140.66	\$215.70	1.97%
41. Sayward	321	342	6.54%	\$240.00	\$245.00	\$5.00	2.08%

AVICC 2020 DUES REPORT

Member	Pop 2019	Pop 2020	Ind. Pop % Δ	Dues 2019	Dues 2020	Overall change	Ind. \$\$ % Δ
42. Sechelt	10,912	10,809	(0.94%)	\$1,326.83	\$1,341.46	\$14.63	1.10%
43. Sechelt Indian Govt.	684	729	6.58%	\$240.00	\$245.00	\$5.00	2.08%
44. Sidney	12,491	12,235	(2.05%)	\$1,505.73	\$1,506.29	\$0.56	0.04%
45. Sooke	14,298	14,657	2.51%	\$1,710.46	\$1,786.25	\$75.79	4.43%
46. Strathcona	9,467	9,596	1.36%	\$1,163.11	\$1,201.25	\$38.14	3.28%
47. Sunshine Coast	14,767	14,659	(0.73%)	\$1,763.60	\$1,786.48	\$22.88	1.30%
48. Tahsis	258	303	17.44%	\$240.00	\$245.00	\$5.00	2.08%
49. Tofino	2,147	2,434	13.37%	\$282.12	\$326.16	\$44.04	15.61%
50. Ucluelet	1,930	1,842	(4.56%)	\$253.60	\$246.83	(\$6.77)	(2.67%)
51. Victoria	92,041	94,005	2.13%	\$8,402.92	\$8,740.47	\$337.55	4.02%
52. View Royal	11,318	11,567	2.20%	\$1,372.83	\$1,429.08	\$56.25	4.10%
53. Zeballos	102	117	14.71%	\$240.00	\$245.00	\$5.00	2.08%
	876,788	887,083	1.1742%	\$93,823.43	\$96,543.92	\$2,720.49	2.8996%
	Average Pop % Δ		2.5900%	Average \$\$ % Δ		2.7129%	

APPENDIX A

AVICC MEMBERS

CITIES

Campbell River
Colwood
Courtenay
Duncan
Langford
Nanaimo
Parksville
Port Alberni
Powell River
Victoria

VILLAGES

Alert Bay
Cumberland
Gold River
Port Alice
Queen Charlotte
Sayward
Tahsis
Zeballos

DISTRICTS

Central Saanich
Esquimalt
Highlands
Lantzville
Metchosin
North Cowichan
North Saanich
Oak Bay
Port Hardy
Saanich
Sechelt
Sechelt Indian Government District
Sooke
Tofino
Ucluelet

REGIONAL DISTRICTS

Alberni-Clayoquot
Capital
Central Coast
Comox Valley
Cowichan Valley
Mount Waddington
Nanaimo
North Coast
qathet
Strathcona
Sunshine Coast
Islands Trust

TOWNS

Comox
Gibsons
Lake Cowichan
Ladysmith
Port McNeil
Qualicum Beach
Sidney
View Royal

APPENDIX B

AVICC LIFE MEMBERS

1949-1950	Lorne Jordan	Port Alberni
1951-1952	Earl Westwood	Nanaimo
1953	Bert Beasley	North Cowichan
1954	Bill Henderson	Cumberland
1955-1956	C.A.P. Murson	North Cowichan
1957	Alf Wurtele	Esquimalt
1958	Jack Dobson	Duncan
1959	Bill Moore	Courtenay
1960	George Chatterton	Saanich
1962	John Cook	Nanaimo
1963	Don Morton	North Cowichan
1964	Reeve Lee	Central Saanich
1965	Fred Bishop	Port Alberni
1966	Doug Watts	Oak Bay
1967	Les Hammer	Port Alberni
1968	Rob Baird	Victoria
1969	Kay Grouhel	Ladysmith
1970	S.A.D. Pike	Powell River
1971-1972	Archie Galbraith	Central Saanich
1973-1974	G.H.A. MacKay	Nanaimo
1974-1975	William (Bronco) Moncrief	Cumberland
1975-1976	Ed Lum	Victoria
1976-1977	George McKnight	Port Alberni
1977-1978	K. Paskin	Duncan
1978-1979	Ken Hill	Esquimalt
1979-1980	George Piercy	Comox
1980-1981	Mel Couvelier	Saanich
1981-1982	Anne Fiddick	Gold River
1982-1983	Dick Winkleman	Nanaimo
1983-1984	Norma Sealey	Sidney
1984-1985	Robert Ostler	Campbell River
1985-1986	Gillian Trumper	Port Alberni
1986-1987	William (Bill) Kinley	Port McNeill
1987-1988	Tom McCrae	Tahsis
1989-1990	Frank Ney	Nanaimo
	George Borza	Nanaimo RD
	George Cochrane	Courtenay
	Walter Behn	Port Alberni
	Eric Simmons	Victoria
1990-1991	Bill Cox	Ladysmith
1992-1993	Ron Webber	Courtenay
1993-1994	Al Huddleston	Port Hardy

1994-1995	Martin Segger	Victoria
1995-1996	Maxine Williams	Alert Bay
1996-1997	Jim Gurney	Sunshine Coast RD
1998-1999	James Lornie	Campbell River
1999-2000	John Crook	Langford
2000-2001	Frank Leonard	Saanich
2001-2003	Pearl Myhres	Zeballos
2003-2005	Mary Ashley	Campbell River
2005-2007	W. J. (Jack) Peake	Lake Cowichan
2007-2008	Bea Holland	Victoria
2008	Gerry Furney	40 Years Service
2008-2009	Rod Sherrell	Mt. Waddington RD
2009	Eydie Fraser	AVICC Executive Coordinator
2009-2011	Barry Janyk	Gibsons
2011	Christopher Causton	Oak Bay
2014	Larry Cross	Sidney
2017	Joe Stanhope	Nanaimo RD
2018	Barbara Price	Comox
2019	Mary Marcotte	Cowichan Valley RD

2019-20 AVICC EXECUTIVE

PRESIDENT	Councillor Carl Jensen District of Central Saanich
FIRST VICE PRESIDENT	Director Ian Morrison Cowichan Valley Regional District
SECOND VICE PRESIDENT	Director Penny Cote Alberni-Clayoquot Regional District
ELECTORAL AREA REPRESENTATIVE	Director Vanessa Craig Regional District of Nanaimo
DIRECTOR-AT-LARGE	Councillor Hazel Braithwaite District of Oak Bay
DIRECTOR-AT-LARGE	Councillor Colleen Evans City of Campbell River
DIRECTOR-AT-LARGE	Director Cindy Solda Alberni-Clayoquot Regional District
PAST PRESIDENT	Director Edwin Grieve Comox Valley Regional District