



Agenda No: 6.1

Mtg. Date: June 22/15

Regional Board Report

TO: Regional Board
FROM: Marilyn Rilkoff
Director of Financial Services
DATE: June 17, 2015
SUBJECT: 2014 Financial Disclosures

Purpose: To comply with legislative requirements.

Executive Summary:


The attached Reports are submitted for approval as required under the Financial Information Act and Regulations. The Audited Financial Statements were previously approved by the Board on May 14, 2015 and are posted on the RDCO's website and are available at the RDCO Office at 1450 KLO Road.

RECOMMENDATION:

THAT the Board approve the attached 2014 Schedules required under the Financial Information Act and Regulations including:

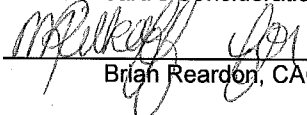
- Schedule of Board Remuneration
- Schedule of Employee Remuneration
- Schedule of Payments to Suppliers
- Statement of Severance Agreements
- Schedule of Guarantee and Indemnity Agreements

Respectfully Submitted:



Marilyn Rilkoff
Director of Financial Services

Approved for Board's Consideration



Brian Reardon, CAO

Implications of Recommendation:**Strategic Plan:**

- The 2014 – 2018 Financial Plan, Department Initiatives and Program Plans were approved in March 2014, with amendments throughout the year. Expenditures were made in accordance with the Financial Plan.

Legal/Statutory Authority:

- Expenditures were approved in the 2014 – 2018 Financial Plan Bylaw and Amendment Bylaws.
 - Local Government Act
 - Community Charter
 - Financial Information Act
 - Financial Information Regulation
-

Background:

These Schedules form part of the Statement of Financial Information Package that is submitted to the Ministry of Community, Sport and Cultural Development under the Financial Information Act and Regulations.

In 2014, remuneration and taxable benefits for employees exceeding the \$75,000 threshold was \$3,043,042 for a total of 29 employees. Some employees that would not normally exceed the threshold, did so because of overtime. In 2013, the total was \$2,952,709.

Board Remuneration remained approximately the same - \$218,778 in 2014 vs. \$218,436 in 2013.

Amounts over \$25,000 paid to suppliers totalled \$12,261,353 in 2014, vs. \$11,645,141 in 2013, primarily due to increased capital project spending. Operating cost reductions continue to be realized across the organization as a result of additional resources and expertise directed to purchasing.

The Ministry deadline requires that this information be made public by June 30, 2015.

Financial Considerations:

- Compliance with legislative requirements.
- Part of Financial Control System.

Attachments:

- Schedule of Board Remuneration
- Schedule of Employee Remuneration
- Schedule of Payments to Suppliers
- Statement of Severance Agreements
- Schedule of Guarantee and Indemnity Agreements

REGIONAL DISTRICT OF CENTRAL OKANAGAN
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SCHEDULE OF REMUNERATION AND EXPENSES FOR THE YEAR 2014

ELECTED OFFICIALS

1. NAME	POSITION	REMUNERATION	EXPENSES
Hobson, Robert	Chair (Jan - Nov)	37,863	6,353
Baker, James	Board Member	15,113	617
Basran, Colin	Board Member	14,918	-
Carson, Wayne	Board Member	358	-
Condon, Terence	Alternate	-	-
Dehart, Maxine	Alternate (Jan - Nov) / Board Member (Dec)	917	-
De Jong, Richard	Alternate	155	-
Edgson, James	Board Member	21,015	8,864
Fielding, Keith	Board Member	14,891	756
Findlater, Doug	Board Member	15,438	637
Fortin, Cindy	Board Member	287	-
Gambell, Penelope	Alternate	245	-
Given, Gail	Board Member (Jan - Nov) / Chair (Dec)	15,796	316
Gray, Walter	Board Member	14,631	-
Gray, Tracy	Board Member	287	-
Hanson, Patricia	Board Member	21,439	6,451
Ophus, Duane	Board Member	15,438	321
Sieben, Brad	Board Member	287	-
Singh, Mohini	Alternate	155	-
Stack, Luke	Board Member	14,916	-
Zimmerman, Gerald	Board Member	14,631	-
Total for Elected Officials		218,778	24,315

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SCHEDULE OF REMUNERATION AND EXPENSES FOR THE YEAR 2014

2. OTHER EMPLOYEES

EMPLOYEES EXCEEDING \$75,000 IN REMUNERATION

NAME	POSITION	REMUNERATION	EXPENSES
Berger, Cary	Manager, Police Services	101,566	5,275
Brennan, Andrew	Manager, Purchasing & Fleet	100,594	1,754
Bruneau, Richard	Manager, Information Services	107,572	3,926
Casavant, Gerald	Public Works Utility Operator	85,829	175
Darlington, Wayne	Manager, Park Services	95,214	3,974
Drouin, Mary Jane	Corporate Services Coordinator	124,291	4,240
Ellsworth, Allan	Treatment Plant Operator	81,948	318
Evans, Garry	Public Works Utility Operator	76,627	175
Fine, Robert	Director of Economic Development	137,665	50,950
Fralick, Ronald	Manager of Current Planning	109,044	2,065
Gardiner, Douglas	Fire Chief, North Westside Road	83,802	2,330
Hanson, Murray	Senior Parks Mtce Operator	89,509	-
Henderson, Andrea	Manager, Human Resources	107,999	3,648
Kopp, Murray	Director, Parks & Facilities	129,350	4,645
Kornelson, James	Electrical/Instrumentation Technician	93,447	4,095
Lambrecht, Angela	Water & Wastewater Process Technologist	76,632	3,105
Mazda, Bryan	Treatment Plant Operator	79,612	140
Mueller, Rhoda	Manager, Bylaw Enforcement	92,801	1,359
Pharis, Daniela	Senior Accounting Coordinator/System Analyst	86,933	-
Radford, Christopher	Director of Environmental Services	147,776	2,252
Reardon, Brian	Chief Administrative Officer (CAO)	176,414	9,069
Rilkoff, Marilyn	Director of Financial Services & Deputy CAO	161,890	3,891
Rotheisler, Peter	Manager, Waste Reduction	110,198	4,670
Smith, Bruce	Community & Intergovernmental Affairs Coordinator	96,660	1,299
Teschner, Carol	Manager, Financial Services	102,337	6,462
Trottier, Kevin	Public Works Utility Operator	87,519	1,695
Walsh, Christene	Social Development Coordinator	106,722	5,417
Wildeman, Daniel	Manager, Fire & Inspections Services	104,486	5,090
Wyman, Michael	Treatment Plant Operator	88,605	6,140
Employees over \$75,000		3,043,042	138,158
Other Employee Salaries Paid		5,173,206	36,809
		<u>8,216,247</u>	<u>174,967</u>

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SCHEDULE OF REMUNERATION AND EXPENSES FOR THE YEAR 2014

3. RECONCILIATION OF EMPLOYEE REMUNERATION

Elected Officials	218,778
Employees	8,216,247
Total Remuneration	8,435,025

Reconciling Items

Municipal Pension Plan	599,297
Receiver General	424,258
Great West Life Assurance	377,756
Workers Compensation	97,363
Medical Services Plan	147,504
Miscellaneous - Other Payroll Benefits & Adj.	188,489
Total	10,269,692

Total per Statement of Revenue and Expenditures **10,269,692**

Variance **0**

Prepared pursuant to the Financial Information Regulation, Schedule 1, Section 6(2), (3), (4), (5), and (6).

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SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES - 2014

1. List of suppliers who received aggregate payments exceeding \$25,000

APPROVED SERVICES	59,022.27
ARTERRA CONSTRUCTION LTD	122,824.59
ASAHI CONTRACTING LTD	26,095.15
AVENUE MACHINERY CORP	25,082.12
BANNISTER CADILLAC BUICK GMC	30,909.59
BC HYDRO & POWER AUTHORITY	405,109.16
BC TRANSIT	35,826.56
BDO DUNWOODY LLP	51,975.00
BENCH SITE DESIGN INC.	56,866.71
BIOCENTRAL GREEN DEPOT LTD	44,074.80
BIOMAXX WASTEWATER SOLUTIONS INC.	75,580.87
BLACK PRESS GROUP LTD.	54,793.37
BURTON MARINE PILE DRIVING INC.	323,040.91
BWP CONSULTING INC	146,412.37
CABIN FORESTRY SERVICES LTD.	231,723.78
CAPRI INSURANCE - CL	356,057.12
CARO ANALYTICAL SERVICES	30,680.81
CASCADES RECOVERY INC	423,234.34
CDW CANADA	112,524.85
CH2M HILL CANADA LIMITED	28,603.17
CITY OF KELOWNA	2,395,903.16
COAST WATER SYSTEMS	100,787.00
COMMISSIONAIRES BC	26,070.08
CROSS CANADA IMMIGRATION SERVICE	28,708.21
CULINARY INK GASTRO VENTURES LTD	43,463.83
DELL CANADA INC.	55,934.63
DISTRICT OF LAKE COUNTRY	325,286.67
DISTRICT OF PEACHLAND	31,394.14
DISTRICT OF WEST KELOWNA	41,634.92
DUPERRON J	73,427.63
ECOSCAPE ENVIRONMENTAL CONSULTANTS LTD	98,282.18
ELDORADO RANCH LTD.	30,600.00
ESCRIBE SOFTWARE LTD	44,464.00
ESRI CANADA LIMITED	46,079.25
EVOQUA WATER TECHNOLOGIES LTD	25,598.37
FARRIS VAUGHAN WILLS & MURPHY LLP	33,091.41
FEDERATION OF CANADIAN MUNICIPALITIES	26,687.77
FORTIS BC - NATURAL GAS	97,358.90
FORTISBC INC. - ELECTRICITY	130,816.36
GATEWAY STRATEGIES INC.	34,078.50
GESCAN	26,189.70
GLOBAL PAYMENTS	47,600.88
GOLDER ASSOCIATES LTD	109,397.28
GRAND VALLEY EXCAVATING	30,400.53
GRASSMICK'S EXCAVATING LTD.	52,542.00
GREENSTEP SOLUTIONS INC.	42,873.02
GREYBACK CONSTRUCTION LTD.	27,883.80
GUILLEVIN INTERNATIONAL INC.	104,519.91
GW GRAPHICS	48,631.70
HEROLD ENGINEERING LIMITED	28,671.46
HILLTOP TOYOTA	40,376.48
HUB FIRE ENGINES & EQUIPMENT LTD	212,291.58
INSPIRED LEADERSHIP CONSULTING INC	38,981.25
ISLAND KEY COMPUTER LTD	25,158.56
IT BLUEPRINT SOLUTIONS INC	169,854.34
JOE RICH RATEPAYERS & TENANTS SOCIETY	25,300.00

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SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES - 2014

JOHN BROOKS COMPANY LIMITED	115,616.55
KANTER MARINE INC.	282,975.00
KELOWNA DAILY COURIER	29,963.42
KELOWNA INFINITI NISSAN	29,538.85
KIMCO CONTROLS LTD	26,934.80
KP TIRECRAFT (1977) LTD	31,816.16
MATICHUK HOLDINGS LTD (DBA THE BATTERY DOCTORS)	168,714.00
MCELHANNEY CONSULTING SERVICES LTD	116,487.00
MUNICIPAL MEDIA INC	25,987.50
NEW WEST GYPSUM RECYCLING	27,283.01
O K ENVIRONMENTAL WASTE SYSTEMS	764,715.44
OMEGA COMMUNICATIONS LTD	103,990.95
PETRO-CANADA	149,976.90
PITNEYWORKS	26,805.00
PLANET CLEAN	27,826.80
PRICE'S ALARM INC	33,091.41
PROGRESSIVE WASTE SOLUTIONS CANADA INC.	35,247.99
R. A. MALATEST & ASSOCIATES LTD	129,714.40
RECEIVER GENERAL FOR CANADA - RCMP ACCOUNTING	525,126.00
RICOH CANADA INC.	51,497.99
RJP HOLDINGS LTD	163,310.70
ROYALE LANDSCAPING LTD	69,533.03
SCHWING BIOSET	26,710.44
SPARTAN CONTROLS LTD	36,820.68
SPRING FUEL DISTRIBUTION INC	27,820.84
SUCK IT UP ENVIRONMENTAL LTD	145,585.14
SUMAS TRANSPORT INC	85,519.61
SYLVIS ENVIRONMENTAL SERVICES INC.	321,023.85
TELUS COMMUNICATIONS (B.C.) INC.	81,133.07
TELUS COMMUNICATIONS BC INC.	100,020.48
TELUS MOBILITY	81,718.02
THOMAS BUTLER LLP	1,730.40
TRACEY FREDRICKSON CONSULTING	76,195.62
UNGARO DONNIE	31,316.72
UNIVERSITY OF BRITISH COLUMBIA	25,000.00
VADIM COMPUTER MANAGEMENT GROUP LTD.	86,458.55
WASTE MANAGEMENT OF CANADA CORP	479,559.72
WATERHOUSE ENVIRONMENTAL SERVICES	170,600.19
WESCO DISTRIBUTION-CANADA INC.	44,016.76
WHOLESALE FIRE & RESCUE LTD	48,037.65
WILLIAMS MACHINERY LTD.	27,183.05
YOUNG ANDERSON	67,971.90
Total	12,261,352.63

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SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES - 2014

2	Consolidated total paid to suppliers who received aggregate payment of \$25,000 or less	
		2,666,364
3	Total of payments to suppliers for grants and contributions exceeding \$25,000	
	Consolidated total of grants exceeding \$25,000	353,885
	Consolidated total of contributions exceeding \$25,000	4,104,795
	Consolidated total of all grants and contributions exceeding \$25,000	<u>4,458,680</u>
4	Reconciliation	
	Total per Statement of Revenue and Expenditures	
	Expenditure by Object from Financial Statements	55,199,186
	Wages & Benefits	-10,269,692
	Board Expenses	-24,315
	Employee Expenses	-174,967
	Amortization	-3,584,412
	Fiscal Services	-24,697,927
	Net for reconciliation	<u><u>16,447,873</u></u>
	Total of payments exceeding \$25,000 (Note: both capital & operating)	12,261,353
	Total of payments \$25,000 or less	2,666,364
	Total of grants and contributions exceeding \$25,000	4,458,680
	Reconciling items:	
	2013 payables	(3,050,693)
	2014 payables	4,479,604
	Variance made up of capital items in payables, work in progress, refunds, and other items that do not get expensed.	<u>(4,367,434)</u>
	Total	<u><u>16,447,874</u></u>
	Total per Statement of Revenue and Expenditures	16,447,873
	Variance	(0)


Prepared pursuant to the Financial Information Regulation, Schedule 1, Section 7 and the Financial Information Act, section 2.

REGIONAL DISTRICT OF CENTRAL OKANAGAN


STATEMENTS OF FINANCIAL INFORMATION

APPROVAL

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information, produced under the Financial Information Act.



Marilyn Rilko, CMA CPA
Director of Financial Services
17-Jun-15



On behalf of the RDCO Board
Gail Given,
RDCO Board Chair
22-Jun-15

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STATEMENT OF SEVERANCE AGREEMENTS MADE DURING THE FISCAL YEAR 2014

There were no severance agreements made between the Regional District of Central Okanagan and its non-unionized employees during fiscal year 2014.

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(8).

Prepared pursuant to the Financial Information Regulation, Schedule 1, subsection 6(8)

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SCHEDULE OF GUARANTEES AND INDEMNITIES AT DECEMBER 31, 2014

The Regional District of Central Okanagan has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.