



Regional Board Report

TO: Regional Board

FROM: Marilyn Rilkoff
Director of Financial Services

DATE: June 27, 2016

SUBJECT: 2015 SOFI Financial Disclosures

Voting Entitlement: *All Directors – Unweighted Corporate Vote – LGA 208.1 – Simple Majority*

Purpose: To comply with legislative requirements under the *Financial Information Act* and its regulations.

Executive Summary:

The attached Statement of Financial Information (SOFI) schedules are submitted for approval as required under the *Financial Information Act* and its regulations. The Audited Financial Statements were previously approved by the Board on May 12, 2016 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 2015 Schedules required under the *Financial Information Act* and its 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:

A handwritten signature in black ink, appearing to read 'M. Rilkoff', is written over a light blue horizontal line.

Marilyn Rilkoff
Director of Financial Services

Approved for Board's Consideration

A handwritten signature in black ink, appearing to read 'M. Rilkoff', is written over a light blue horizontal line.

Marilyn Rilkoff, Deputy CAO

Implications of Recommendation:

Strategic Plan & Financial: The 2015 – 2019 Financial Plan, Department Initiatives and Program Plans were approved in March 2015, with amendments throughout the year. Expenditures were made in accordance with the Financial Plan.

Legal/Statutory Authority:

- Expenditures were approved in the 2015 – 2019 Financial Plan Bylaw and Amendment Bylaws.
 - Local Government Act
 - Community Charter
 - Financial Information Act
 - Financial Information Regulation
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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*.

In 2015, remuneration and taxable benefits for employees exceeding the \$75,000 threshold was \$3,672,803 for a total of 35 employees. There were 27 pay periods in 2015 vs 26 in 2014. Some employee salaries may seem disproportionately higher than others due to overtime worked, typically for Emergency Operations Centre Fire Events in 2015. In 2014, the total was \$3,043,042 with a total of 29 employees.

Board Remuneration increased slightly, \$228,998 in 2015 vs. \$218,778 in 2014 mainly due to 27 pay periods in 2015 vs 26 in 2014.

Amounts over \$25,000 paid to suppliers totaled \$12,177,928 in 2015, vs. \$12,261,353 in 2014.

The Ministry deadline requires that this information be made public by June 30, 2016.

Financial Considerations:

- Compliance with legislative requirements under the *Financial Information Act*.
- Part of Financial Control System

Organizational Issues: None

External Implications: None

Alternative Recommendation: None

Considerations not applicable to this report:

- General
- Organizational
- Policy

Attachment(s):

- 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

SCHEDULE OF REMUNERATION AND EXPENSES PAID TO OR ON BEHALF OF EACH BOARD MEMBER FOR THE YEAR 2015

ELECTED OFFICIALS (BOARD)

1. NAME	POSITION	REMUNERATION	EXPENSES
Baker, James	Board Member	15,776	-
Basran, Colin	Board Member	15,646	-
Carson, Wayne	Board Member	22,609	8,945
Dehart, Maxine	Board Member	15,646	-
De Jong, Richard	Alternate	65	-
Donn, Ryan	Alternate	660	-
Findlater, Doug	Board Member	16,426	731
Fortin, Cindy	Board Member	15,646	1,036
Gambell, Penelope	Alternate	155	-
Given, Gail	Chair	40,661	1,882
Gray, Tracy	Board Member	15,711	-
Hanson, Patricia	Board Member	22,154	8,693
Hodge, Charlie	Alternate	490	-
Ophus, Duane	Board Member	15,971	432
Sieben, Brad	Board Member	15,646	-
Singh, Mohini	Alternate	90	-
Stack, Luke	Board Member	15,646	-
Total for Elected Officials		228,998	21,719

Note: 27 Pay Periods in 2015

REGIONAL DISTRICT OF CENTRAL OKANAGAN

SCHEDULE OF REMUNERATION AND EXPENSES PAID TO OR ON BEHALF OF EACH EMPLOYEE FOR THE YEAR 2015

EMPLOYEES EXCEEDING \$75,000 IN REMUNERATION

NAME	POSITION	REMUNERATION	EXPENSES
Ackerman, Bradley	Manager, Parks & Resource Operations	99,425.00	697
Adams, Donna	Accounting Analyst	77,503.00	3,320
Andrews, Rob	Manager, Facilities & Fleet	101,581.00	1,038
Beloin, Gregory	Assistant Water & Waste Water Process Technician	78,978.00	-
Bohn, Ryan	Network & Systems Administrator	76,545.00	26
Brennan, Andrew	Manager, Purchasing	107,896.00	5,695
Bruneau, Richard	Manager, Information Services	114,124.00	1,785
Casavant, Gerald	Public Works Utility Operator	95,253.00	1,145
Darlington, Wayne	Manager, Parks Planning, Capital Projects & Visitor Services	100,226.00	2,033
Drouin, Mary Jane	Manager, Corporate Services	127,540.00	2,260
Ellsworth, Allan	Treatment Plant Operator	95,113.00	1,380
Evans, Garry	Public Works Utility Operator	81,345.00	480
Fralick, Ronald	Manager, Planning	116,201.00	1,197
Galbraith, Valentina	Business Development Coordinator	76,197.00	5,798
Gardiner, Douglas	Fire Chief, North Westside Road	91,605.00	1,774
Griffiths, Corie	Manager, Economic Development	89,330.00	4,071
Hanson, Murray	Senior Parks Mtce Operator	87,860.00	50
Henderson, Andrea	Manager, Human Resources	113,776.00	5,562
Kopp, Murray	Director of Parks Services	138,285.00	5,064
Kornelson, James	Electrical/Instrumentation Technician	95,781.00	-
Lambrecht, Angela	Water & Wastewater Process Technologist	83,144.00	350
Mazda, Bryan	Treatment Plant Operator	87,366.00	35
Merenick, Diane	Chief Bylaw Enforcement Officer	80,448.00	2,904
Pharis, Daniela	Senior Accounting Coordinator/System Analyst	90,326.00	-
Radford, Christopher	Director of Community Services	162,926.00	827
Reardon, Brian	Chief Administrative Officer	197,110.00	12,393
Rilkoff, Marilyn	Director of Financial Services/Deputy CAO	171,515.00	1,602
Roche, Michael	Parks Senior Operator	84,025.00	-
Rotheisler, Peter	Manager, Environmental Services	116,702.00	2,135
Smith, Bruce	Community & Intergovernmental Affairs Officer	102,752.00	-
Teschner, Carol	Manager, Financial Services	109,922.00	6,493
Trottier, Kevin	Public Works Utility Operator	95,719.00	771
Walsh, Christene	Manager of Police & Community Support	112,326.00	3,274
Wildeman, Daniel	Manager of Fire & Inspections Services	118,521.00	4,864
Wyman, Michael	Supervisor of Utilities Services	95,437.00	4,794
Employees over \$75,000		3,672,803	83,817
Other Employee Salaries Paid		4,913,104	45,106
		8,585,907	128,923

Note: 27 Pay Periods in 2015

35 staff over \$75k in 2015 vs. 29 staff in 2014.

REGIONAL DISTRICT OF CENTRAL OKANAGAN

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SCHEDULE OF REMUNERATION AND EXPENSES PAID TO OR ON BEHALF OF EACH EMPLOYEE, FOR THE YEAR 2015

3. RECONCILIATION OF EMPLOYEE REMUNERATION

Elected Officials	228,998
Employees	8,585,907
Total Remuneration	8,814,905
Reconciling Items	
Municipal Pension Plan	682,790
Receiver General	424,922
Great West Life Assurance	358,430
Workers Compensation	123,841
Medical Services Plan	145,958
Miscellaneous - Other Payroll Benefits & Adj.	(551,328)
Total	9,999,518
Total per Statement of Revenue and Expenditures	9,999,518
Variance	(0)

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

REGIONAL DISTRICT OF CENTRAL OKANAGAN
Statements of Financial Information

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES - 2015

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

0976739 BC LTD	83,259.13
557969 BC LTD	50,142.75
ADVANCED POWERLINES LTD.	30,329.25
AECOM CANADA LTD.	55,008.73
AGUA CONSULTING INC.	48,222.17
ARTERRA CONSTRUCTION LTD	79,925.89
ASAHI CONTRACTING LTD	30,449.72
MATICHUK HOLDINGS LTD (DBA THE BATTERY DOCTORS)	177,567.16
BDO CANADA LLP	40,451.25
BENCH SITE DESIGN INC.	51,404.12
B.G. MACDONALD SERVICES LTD.	216,699.87
BIOMAXX WASTEWATER SOLUTIONS INC.	80,841.78
BIOCENTRAL GREEN DEPOT LTD	75,533.75
BLACK PRESS GROUP LTD.	39,236.76
BOW-RIO WATER TECHNOLOGIES INC	36,237.64
BC HYDRO	417,792.16
BURTON MARINE PILE DRIVING INC.	165,900.00
BWP CONSULTING INC	157,815.04
CABIN FORESTRY SERVICES LTD.	128,100.17
CANADA SAFETY EQUIPMENT LTD.	25,399.97
CAPRI INSURANCE - CL	330,576.00
CARO ANALYTICAL SERVICES	33,599.06
CDW CANADA INC	92,214.61
CITY OF WEST KELOWNA	393,740.60
COMMISSIONAIRES BC	45,712.38
CROSS CANADA IMMIGRATION SERVICE	28,478.51
DELL CANADA INC.	57,917.53
DISTRICT OF LAKE COUNTRY	936,282.43
DOMINION GOVLAW LLP	127,640.69
E-COMM EMERGENCY COMMUNICATIONS FOR	1,312,608.05
E. LEES AND ASSOCIATES CONSULTING LTD	30,512.20
ESRI	45,622.50
EVOQUA WATER TECHNOLOGIES LTD	32,268.18
FEDERATION OF CANADIAN MUNICIPALITIES	27,188.25
DON FOLK CHEVROLET INC.	32,272.84
FORTISBC - ELECTRICITY	133,174.60
FORTIS BC - NATURAL GAS	66,025.39
FRED SURRIDGE LTD.	25,441.46
GATEWAY STRATEGIES INC.	32,753.71
GLOBAL PAYMENTS	51,845.18
GOLDER ASSOCIATES LTD	64,863.38
GREENSTEP SOLUTIONS INC.	30,640.18
GUILLEVIN INTERNATIONAL CIE/CO	36,913.67
HACH SALES & SERVICE CANADA LP	48,126.32
JUSTICE INSTITUTE OF BC	30,620.11
KATIM ENTERPRISES LTD	96,372.67
CITY OF KELOWNA	2,529,280.26
KERR WOOD LEIDAL ASSOCIATES LTD	53,749.22
KIMCO CONTROLS LTD	139,681.46
LANDMARK SOLUTIONS LTD	238,024.50
MEARL'S MACHINE WORKS LTD	41,357.55
MUNICIPAL MEDIA INC	31,552.50
O.K. ENVIRONMENTAL WASTE SYSTEMS LTD.	558,840.58
OMEGA COMMUNICATIONS LTD	101,014.38
OUTLAND DESIGN COMPANY LIMITED	34,376.48
DISTRICT OF PEACHLAND	33,048.31
PEACHLAND YACHT CLUB	25,000.00
PETRO-CANADA SUPERPASS	117,264.38
PITNEY WORKS	47,280.00
PLANET CLEAN CANADA INC.	27,821.17
PRINCESS CIRCLE INC.	44,609.44
RAMTECH ENVIRONMENTAL PRODUCTS	88,146.36
SUCK IT UP ENVIRONMENTAL LTD	96,311.26
REC-TEC INDUSTRIES INC	69,009.17

REGIONAL DISTRICT OF CENTRAL OKANAGAN
Statements of Financial Information

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES - 2015

RICOH CANADA INC.	44,086.29
ROYALE LANDSCAPING LTD	69,533.03
SKALAR INC.	75,019.35
SPARTAN CONTROLS LTD	68,586.52
SPRING FUEL DISTRIBUTORS INC.	42,433.35
SU CASA SUSTAINABLE LANDSCAPING LTD.	29,540.15
SYLVIS ENVIRONMENTAL SERVICES INC.	215,182.80
TELUS MOBILITY	65,396.09
TELUS COMMUNICATIONS (B.C.) INC.	82,130.25
TELUS SERVICES INC.	100,020.48
TRACEY FREDRICKSON	62,944.61
TRICAN FILTRATION GROUP INC	29,810.20
URBAN SYSTEMS LTD	55,355.39
VADIM COMPUTER MANAGEMENT GROUP LTD.	86,342.09
CITY OF VERNON	26,906.00
VINCENT DREW	30,147.63
WASTE MANAGEMENT OF CANADA CORP	452,298.50
WATERHOUSE ENVIRONMENTAL SERVICES	101,667.55
WESCO DISTRIBUTION-CANADA LP	26,005.49
WHOLESALE FIRE & RESCUE LTD	41,807.78
RAY YOUNG BARRY WILLIAMSON WILL BUHOLZER	62,619.99

Total 12,177,928.37

REGIONAL DISTRICT OF CENTRAL OKANAGAN
Statements of Financial Information

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES - 2015

2	Consolidated total paid to suppliers who received aggregate payment of \$25,000 or less	2,519,464
3	Total of payments to suppliers for grants and contributions exceeding \$25,000	
	Consolidated total of grants exceeding \$25,000	342,937
	Consolidated total of contributions exceeding \$25,000	4,018,217
	Consolidated total of all grants and contributions exceeding \$25,000	<u>4,361,154</u>
4	Reconciliation	
	Total per Statement of Revenue and Expenditures	
	Expenditure by Object from Financial Statements	55,278,369
	Wages & Benefits	-9,999,518
	Board Expenses	-21,719
	Employee Expenses	-128,923
	Amortization	-3,640,818
	Fiscal Services	-24,115,888
	Net for reconciliation	<u><u>17,371,503</u></u>
	Total of payments exceeding \$25,000 (Note: both capital & operating)	12,177,928
	Total of payments \$25,000 or less	2,519,464
	Total of grants and contributions exceeding \$25,000	4,361,154
	Reconciling items:	
	2014 payables	(4,479,604)
	2015 payables	3,711,923
	Variance made up of capital items in payables, work in progress, refunds, and other items that do not get expensed.	<u>(919,363)</u>
	Total	<u><u>17,371,502</u></u>
	Total per Statement of Revenue and Expenditures	17,371,503
	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

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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 Rilkoﬀ, CPA CMA
Director of Financial Services
17-Jun-16

on behalf of the RDCO Board
Gail Given,
RDCO Board Chair
27-Jun-16

Prepared pursuant to the Financial Information Regulation, Schedule 1, Section 9

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
STATEMENTS OF FINANCIAL INFORMATION**

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STATEMENT OF SEVERANCE AGREEMENTS MADE DURING THE FISCAL YEAR 2015

There were two severance agreements under which payment commenced between between the Regional District of Central Okanagan and its non-unionized employees during fiscal year 2015.

These agreements represent 12 months compensation each.

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(7).

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

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
STATEMENTS OF FINANCIAL INFORMATION**

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SCHEDULE OF GUARANTEES AND INDEMNITIES AT DECEMBER 31, 2015

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

Prepared pursuant to the Financial Information Regulation, Schedule 1, Section 5