



Regional Board Report

TO: Regional Board

FROM: Marilyn Rilkoff
Director of Financial Services

DATE: June 19, 2019

SUBJECT: 2018 Statement of Financial Information (SOFI) Disclosures

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

Purpose: To comply with legislative requirements under the *Financial Information Act* and its regulations the Statement of Financial Information Disclosures are presented.

Executive Summary:

The 2018 Statement of Financial Information (SOFI) schedules are submitted for approval as required under the *Financial Information Act* and its regulations. The Audited 2018 Financial Statements were previously approved by the Board on May 9, 2019 and are posted on the RDCO's website and are also available at the RDCO Office at 1450 KLO Road.

RECOMMENDATION:

THAT the Board approve the 2018 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:

Marilyn Rilkoff
Director of Financial Services

Approved for Board's Consideration

Brian Reardon, CAO

Implications of Recommendation:

Strategic Plan & Financial: The 2018 – 2022 Financial Plan, Department Initiatives and Program Plans were approved in March 2018, with amendments throughout the year. Expenditures were made in accordance with the Financial Plan.

Legal/Statutory Authority:

- Expenditures were approved in the 2018 – 2022 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*.

Remuneration Comparative Information from 2017 to 2018:

<u>Year</u>	<u># of Board Members & Alternates Listed</u>	<u>Total Board Remuneration</u>	<u># of Employees Exceeding \$75,000 Remuneration</u>	<u>Total Remuneration for Employees Exceeding \$75,000</u>	<u>Total Remuneration – All Employees (Incl. empl.>\$75k)</u>
2017	18	\$233,194	32	\$3,395,606	\$8,572,222
2018	*22	**\$250,536	30	\$3,203,148	\$8,709,241
Difference	*+4	**\$17,342	-2	-\$192,458	+\$137,019

Notes:

* 2018 was an election year. There was a change in individuals occupying the positions.

** **Board remuneration:** Most of the increase is due to 2018 being the first full year with an additional City of Kelowna Board Director (as a result of population increases). Cost of living allowance increase of 1.02% also had a small impact.

*** **Employee remuneration:** The number of employees exceeding \$75,000 decreased by 2, or 6.25%, with a related remuneration decrease of \$192,458.

Total Remuneration for all employees increased due to collective agreement lift of 2%.

Amounts over \$25,000 paid to suppliers for goods and services totaled \$19,929,082 in 2018, vs. \$17,987,687 in 2017. In 2018, there was significant spending on capital projects the wastewater treatment plant outfall project, parks and water systems.

The Ministry deadline requires that this information be made public by June 30, 2019.

Financial Considerations:

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

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
- Reconciliations
- Approvals
- 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 2018

ELECTED OFFICIALS (BOARD)

1. NAME	POSITION	REMUNERATION	EXPENSES
Baker, James	Board Member	15,937	670
Basran, Colin	Board Member	16,067	-
Bartyik, Mark	Alternate/Board Member	6,342	6,420
Carson, Wayne	Board Member	23,168	11,279
Dehart, Maxine	Board Member	15,937	-
De Jong, Richard	Board Member	13,957	-
Findlater, Doug	Board Member	14,282	461
Fleming, Sylvia	Alternate	130	-
Fortin, Cindy	Board Member	16,197	655
Gambell, Penelope	Alternate	130	-
Given, Gail	Chair	41,475	2,239
Gray, Tracy	Board Member	13,957	-
Hanson, Patricia	Board Member	17,446	-
Hodge, Charlie	Board Member	15,937	-
Johnston, Stephen	Board Member	2,110	-
Milsom, Gordon	Board Member	2,110	-
Ophus, Duane	Alternate	220	-
Sieben, Brad	Board Member	16,067	-
Singh, Mohini	Alternate	865	-
Stack, Luke	Board Member	15,937	-
Woolridge, Loyal	Board Member	2,110	-
Zanon, Carol	Alternate	155	-
Total for Elected Officials		250,536	21,724

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SCHEDULE OF REMUNERATION AND EXPENSES PAID TO OR ON BEHALF OF EACH EMPLOYEE FOR THE YEAR 2018

OTHER EMPLOYEES

EMPLOYEES EXCEEDING \$75,000 IN REMUNERATION

NAME	POSITION	RDCO REMUNERATION	EOC Remuneration		TOTAL REMUNERATION	EXPENSES
			Reimbursed by EMBC			
Ackerman, Bradley	Manager of Parks & Resource Operations	101,256	-		101,256	1,020
Beloin, Gregory	Assistant Water & Waste Water Process Technologist	82,645	-		82,645	70
Bohn, Ryan	Network & Systems Administrator	76,543	-		76,543	681
Bruneau, Richard	Manager of Information Services	117,038	-		117,038	5,656
Cashin, Todd	Director of Planning & Community Services	131,679	8,124		139,803	2,514
Darlington, Wayne	Manager of Parks Planning, Capital Projects & Visitor Services	102,270	861		103,131	1,637
Drouin, Mary Jane	Manager of Corporate Services	121,811	-		121,811	3,336
Evans, Garry	Public Works Utility Operator	82,432	377		82,809	813
Griffiths, Corie	Director of Economic Development Commission	137,767	-		137,767	9,257
Guiltenane, Gerard	Crime Stoppers Coordinator	76,648	-		76,648	1,441
Hanson, Murray	Parks Senior Operator/Construction & Park Facility Supervisor	80,068	489		80,556	95
Harrison, Janelle	Financial Analyst	81,684	619		82,303	5,631
Henderson, Andrea	Manager of Human Resources	115,938	-		115,938	136
Hodson, Isabella	Supervisor of Community Relations and Visitor Services	89,840	-		89,840	2,758
Kopp, Murray	Director of Parks Services	140,449	-		140,449	3,502
Kornelson, James	Electrical/Instrumentation Technician	92,530	-		92,530	254
Komaika, David	Director of Engineering Services	139,741	-		139,741	519
Kotscherofski, Ross	Manager of Fire Services	92,981	3,224		96,205	10,860
Lambrecht, Angela	Water & Wastewater Process Technologist	85,423	-		85,423	1,690
Mazda, Bryan	Treatment Plant Operator Level III	93,367	-		93,367	1,659
Meersma, Peter	Public Works Utility Operator	86,361	-		86,361	1,426
Merenick, Diane	Chief Bylaw Enforcement Officer	91,716	-		91,716	2,049
Reardon, Brian	Chief Administrative Officer	199,997	5,411		205,408	8,581
Rilkoff, Marilyn	Director of Financial Services/Deputy CAO	171,294	710		172,004	1,813
Sauter, Donna	Accounting Analyst	81,701	-		81,701	3,530
Smith, Bruce	Communications/Intergovernmental Affairs Officer	99,344	1,672		101,016	-
Teschner, Carol	Financial Manager	117,803	5,936		123,739	2,891
Trottier, Kevin	Senior Utility Operator	99,890	848		100,739	869
Walsh, Christene	Manager of Police & Community Support Services	114,757	-		114,757	2,554
Wyman, Michael	Supervisor of Utilities Services	98,174	-		98,174	3,636
* Employees over \$75,000		3,203,148	28,272		3,231,420	80,880
Other Employee Salaries Paid		5,506,093	6,694		5,512,787	151,628
Total Employee Salaries Paid		8,709,241	34,966		8,744,207	232,508

**

Notes:

* 30 staff over \$75k in 2018 vs 32 staff in 2017

** Due to Flood and Fire events, staff worked over time, primarily in the Emergency Operations Centre to respond to emergency situations.

Emergency Management BC reimbursed these costs.

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SCHEDULE OF REMUNERATION AND EXPENSES PAID TO OR ON BEHALF OF EACH EMPLOYEE FOR THE YEAR 2018

3. RECONCILIATION OF EMPLOYEE REMUNERATION

Elected Officials	250,536
Employees	8,744,207
Total Remuneration	8,994,743

Reconciling Items

Municipal Pension Plan	693,619
Receiver General	428,084
Great West Life Assurance	362,856
Workers Compensation	222,821
Medical Services Plan	73,538
Miscellaneous - Year End Accrual change, Other Adj. & Payroll Benefits	158,060
Total	10,933,720

Total per Statement of Revenue and Expenditures **10,933,720**

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 - 2018

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

0092584 BC LTD	48,860.00
1564877 ALBERTA LTD.	350,063.13
5POINT OPERATIONS INC	31,983.00
ACRES ENTERPRISES LTD	462,028.12
AECOM CANADA LTD.	193,755.61
ALFA LAVAL INC.	83,991.04
ALLAN BROOK NATURE CENTRE SOCIETY	30,000.00
AQUA-BILITY PROJECTS LTD	94,113.45
ARC RIDGE LTD	96,944.17
ASAHI CONTRACTING LTD	35,189.94
AVENSYS SOLUTIONS INC.	30,904.45
BC HYDRO	440,786.20
BDO CANADA LLP	39,690.00
BELL MOBILITY INC.	72,574.24
BIOMAXX WASTEWATER SOLUTIONS INC.	61,915.17
BLACK PRESS GROUP LTD.	56,657.73
BLUEPOINT CONSTRUCTION LTD	269,453.15
BYLAND NURSERIES LTD	68,344.50
CABIN FORESTRY SERVICES LTD.	330,479.10
CANADIAN ELECTRIC VEHICLES LTD	41,228.32
CAPITAL H2O SYSTEMS INC.	83,967.45
CAPRI INSURANCE - CL	384,195.82
CARO ANALYTICAL SERVICES	31,866.88
CDW CANADA INC	58,067.37
CENTRAL OKANAGAN SEARCH & RESCUE	48,077.66
CIMA CANADA INC.	55,167.53
CITY OF KELOWNA	4,107,137.09 *
CITY OF WEST KELOWNA	179,150.52
CLARKE GEOSCIENCE LTD.	29,918.28
COMMUNITY RECREATIONAL INITIATIVES SOCIETY	35,000.04
CUMMING CONSTRUCTION LTD	675,592.98
DELL CANADA INC.	58,711.76
DISTRICT OF LAKE COUNTRY	343,133.66
DOBSON ENGINEERING LTD.	29,542.20
DUKA ENVIRONMENTAL SERVICES LTD	162,651.52
DUSTYN BAULKHAM CONSULTING INC.	25,200.00
E-COMM EMERGENCY COMMUNICATIONS FOR	1,041,847.84
ECOSCAPE ENVIRONMENTAL CONSULTANTS LTD	33,815.25
ENVIRO WORLD CORPORATION	28,008.75
ESRI CANADA LTD	48,613.60
EVOQUA WATER TECHNOLOGIES LTD	39,778.85
FEDERATION OF CANADIAN MUNICIPALITIES	30,993.15
FORTIS BC - NATURAL GAS	73,183.68
FORTISBC - ELECTRICITY	141,888.58
FP TELESET - FRANCO TYP-POSTALIA CANADA	54,621.82
FRED SURRIDGE LTD.	34,919.14
GLOBAL PAYMENTS	58,420.44
GREENSTEP SOLUTIONS INC.	41,023.88
GUILLEVIN INTERNATIONAL CIE/CO	78,635.26
Sub Tota	10,852,092.32

* Timing of Dispatch and Air Quality Payments - 2017 and 2018 payments all invoiced/paid in 2018.

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SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES - 2018 Cont'd.

Subtotal Carryforward	10,852,092
HUB FIRE ENGINES & EQUIPMENT LTD	34,297.43
INTERIOR PORTABLE RENTALS LTD	32,004.35
IT BLUEPRINT SOLUTIONS CONSULTING INC	223,483.00
KATIM ENTERPRISES LTD	26,905.56
KELSEY PIPELINES LTD	3,948,438.60
KIMCO CONTROLS LTD	46,059.08
KP TIRECRAFT (1977) LTD	34,840.57
LAKEVIEW MOTORS LP	31,102.40
LORWAL GOLF & TURF SOLUTIONS INC.	27,338.85
MATICHUK HOLDINGS LTD (DBA THE BATTERY DOCTORS)	212,782.24
MDB INSIGHT INC.	71,305.50
METRO MOTORS LTD.	41,244.00
MIKE VAIL TRUCKING LTD	685,649.18
MUNICIPAL MEDIA INC	30,162.11
MURRAY MOTORS PENTICTON LIMITED PARTNERSHIP	80,007.77
NORTH WESTSIDE COMMUNITIES ASSOC.	30,669.50
O.K. ENVIRONMENTAL WASTE SYSTEMS LTD.	605,194.93
OMEGA COMMUNICATIONS LTD	89,643.86
OPUS INTERNATIONAL CONSULTANTS (CANADA)	40,868.10
PETRO-CANADA SUPERPASS	137,081.76
PLANET CLEAN KELOWNA	38,100.79
PUSHOR MITCHELL LLP	28,064.85
R&L CONSTRUCTION LTD	336,132.85
RAMTECH ENVIRONMENTAL PRODUCTS	27,892.15
RECTEC INDUSTRIES INC	73,994.49
RICOH CANADA INC.	65,004.55
RIPSAW CONSTRUCTION LTD.	86,826.82
RITE-WAY FENCING (2000) INC.	180,201.00
RONIN HR INC.	41,497.84
RYAN YOUNG TECHNICAL SERVICES	46,046.00
SIERRA LANDSCAPING LTD	109,772.25
SOCIOLOGICA TECHNOLOGY LTD.	71,400.00
SPARTAN CONTROLS LTD	154,829.43
STERLING FLEET OUTFITTERS INC.	30,133.49
SU CASA SUSTAINABLE LANDSCAPING LTD.	26,917.02
SUCK IT UP ENVIRONMENTAL LTD	168,327.79
TELUS COMMUNICATIONS (B.C.) INC.	83,292.75
TELUS COMMUNICATIONS INC C/O TELUS SERVICES INC.	79,188.48
THE BC CORPS OF COMMISSIONAIRES	29,851.10
THE DISTRICT OF PEACHLAND	37,490.77
THE INTERIOR PURCHASING OFFICE INC.	102,943.23
URBAN SYSTEMS LTD	221,503.64
VADIM COMPUTER MGMT GROUP	56,456.64
VINCENT DREW	68,357.76
WASTE CONNECTIONS CANADA INC	26,008.30
WASTE MANAGEMENT OF CANADA CORP	156,297.20
WASTE 'N WATER TECH LTD.	31,634.40
WATERHOUSE ENVIRONMENTAL SERVICES	125,803.29
WATERS EDGE ENGINEERING LTD.	29,608.28
WESCO DISTRIBUTION-CANADA LP	66,958.38
YOUNG ANDERSON BARRISTERS & SOLICITORS	47,375.33
TOTAL	19,929,082

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SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES - 2018

2	Consolidated total paid to suppliers who received aggregate payment of \$25,000 or less		2,741,305
3	Total of payments to suppliers for grants and contributions exceeding \$25,000		
	Grants exceeding \$25,000:		
	B.C. SPCA	92,000	
	Central Okanagan Community Gardens Society	27,171	
	Friends of Fintry	39,000	
	Okanagan Film Commission	91,500	
	Consolidated total of grants exceeding \$25,000	249,671	249,671
	Contributions exceeding \$25,000:		
	City of West Kelowna	45,256	
	District of Lake Country	55,000	
	City of Kelowna	31,352	
	Okanagan Basin Water Board	2,148,036	
	Okanagan-Kootenay Sterile Insect Release Board	1,495,438	
	Okanagan Regional Library District	304,452	
	Consolidated total of contributions exceeding \$25,000	4,079,534	4,079,534
	Consolidated total of all grants and contributions exceeding \$25,000		4,329,205
4	Reconciliation		
	Total per Statement of Revenue and Expenditures		
	Expenditure by Object from Financial Statements	58,529,914	
	Wages & Benefits	(10,933,720)	
	Board Expenses	(21,724)	
	Employee Expenses	(232,508)	
	Amortization	(3,961,742)	
	Fiscal Services	(27,132,574)	
	Other Items (landfill liability, insurance reserve, etc.)	322,310	
	Net for reconciliation		16,569,956
	Total of payments exceeding \$25,000 (Note: both capital & operating)		19,929,082
	Total of payments \$25,000 or less		2,741,305
	Total of grants and contributions exceeding \$25,000		4,329,205
	Reconciling items:		
	2017 payables		(5,449,530)
	2018 payables		4,295,715
	2017 prepaids		410,071
	2018 prepaids		(432,133)
	Capital Additions		(7,898,591)
	Variance made up of refunds, government remittances and items that do not get expensed.		(1,355,168)
		Total	16,569,956
	Total per Statement of Revenue and Expenditures		16,569,956
	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**

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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, CPA CMA
Director of Financial Services
19-Jun-19

on behalf of the RDCO Board
Gail Given,
RDCO Board Chair
24-Jun-19

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 2018

There was one severance agreement between the Regional District of Central Okanagan and its non-unionized employees during fiscal year 2018.

The agreement compensation was a cash sum.

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, 2018

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