



Regional Board Report

TO: Regional Board

FROM: Marilyn Rilkoﬀ
Director of Financial Services

DATE: August 13, 2020

SUBJECT: 2019 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. 2020 Provincial due dates for filing financial information have been extended from June 30th to August 31st, 2020 due to the COVID-19 Pandemic.

Executive Summary:

The 2019 Statement of Financial Information (SOFI) schedules are submitted for approval as required under the *Financial Information Act* and its regulations. The Audited 2019 Financial Statements were previously approved by the Board on July 9, 2020, 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 2019 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

Implications of Recommendation:

Strategic Plan & Financial: The 2019 – 2023 Financial Plan, Department Initiatives and Program Plans were approved in March 2019, with amendments throughout the year. Expenditures were made in accordance with the Financial Plan.

Legal/Statutory Authority:

- Expenditures were approved in the 2019 – 2023 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 2018 to 2019:

<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>
2018	*22	\$250,536	30	\$3,231,420	\$8,744,207
2019	16	**\$287,090	35	\$3,764,776	\$9,230,346
Difference	*-8	**\$36,554	***+5	***\$533,356	***\$486,139

Notes:

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

**In 2019 the 1/3 non-taxable portion of Board Remuneration was eliminated by the Canada Revenue Agency. A remuneration increase was approved to cover the increased tax and CPP costs due to the legislative changes.

*** Employee remuneration: The number of employees exceeding the \$75,000 threshold increased by 5.

Total Remuneration for unionized employees increased due to collective agreement lift of 1.5%.

Finance and Information Services Staff provide \$325k in recoverable services to the Okanagan Basin Water Board and OK Sterile Insect Release Corporations, and other services such as GIS to some regional partners.

Amounts over \$25,000 paid to suppliers for goods and services totaled \$14,780,704 in 2019, vs. \$19,929,082 in 2018. In 2018, there was significant spending on capital projects for the wastewater treatment plant outfall project, parks and water systems.

Normally, the Ministry deadline would require that this information be made public by June 30, 2020, however, due to the COVID-19 Pandemic, the deadline has been extended to August 31, 2020.

Financial Considerations:

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

Page 1

SCHEDULE OF REMUNERATION AND EXPENSES PAID TO OR ON BEHALF OF EACH BOARD MEMBER FOR THE YEAR 2019

ELECTED OFFICIALS (BOARD)

1. NAME	POSITION	REMUNERATION	EXPENSES
Baker, James	Board Member	18,552	696
Basran, Colin	Board Member	18,552	-
Bartyik, Mark	Alternate/Board Member	25,788	14,395
Carson, Wayne	Board Member	25,853	15,490
Dehart, Maxine	Board Member	18,552	-
De Jong, Richard	Board Member	411	-
Findlater, Doug	Board Member	631	76
Fortin, Cindy	Board Member	18,812	745
Given, Gail	Chair	47,878	1,703
Hodge, Charlie	Board Member	18,552	-
Johnston, Stephen	Board Member	18,552	-
Milsom, Gordon	Board Member	18,552	-
Sieben, Brad	Board Member	18,552	-
Singh, Mohini	Alternate	746	-
Stack, Luke	Board Member	18,552	-
Woolridge, Loyal	Board Member	18,552	-
Total for Elected Officials		287,090	33,105

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Page 2

SCHEDULE OF REMUNERATION AND EXPENSES PAID TO OR ON BEHALF OF EACH EMPLOYEE FOR THE YEAR 2019

OTHER EMPLOYEES

EMPLOYEES EXCEEDING \$75,000 IN REMUNERATION

NAME	POSITION	REMUNERATION	EXPENSES
Ackerman, Bradley	Manager of Parks & Resource Operations	104,508	1,886
Bains, Manpreet	Senior Electrical Instrumentation Tech	81,494	2,348
Bohn, Ryan	Network & Systems Administrator	81,625	6
Bruneau, Richard	Manager of Information Services	119,348	3,088
Cashin, Todd	Director of Community Services	139,221	7,047
Darlington, Wayne	Manager of Parks Planning, Capital Projects & Visitor Services	105,499	1,182
Dorey, Shane	Public Works Utility Operator	77,027	1,429
Drouin, Mary Jane	Manager of Corporate Services	119,567	656
Dudzik, Danika	Senior Planner	75,417	6,770
Foster, Jodie	Director of Communications & Information Services	123,762	1,425
Griffiths, Corie	Director of Economic Development Commission & Bylaw Services	142,582	12,315
Gultenane, Gerard	Crime Stoppers Coordinator	77,584	1,840
Hailstone, John	Building Inspector	75,293	857
Hanson, Murray	Parks Senior Operator/Construction & Park Facility Supervisor	81,877	501
Henderson, Andrea	Manager of Human Resources	123,113	411
Hewko, Jayce	Fleet Mechanic	75,868	1,761
Hodson, Isabella	Supervisor of Community Relations and Visitor Services	92,977	3,212
Kopp, Murray	Director of Parks Services	143,247	9,902
Komaike, David	Director of Engineering Services	152,390	2,261
Kotscherofski, Ross	Manager of Fire Services	100,602	9,108
Lambrecht, Angela	Water & Wastewater Process Technologist	88,336	2,675
Mah, Sandra	Park Planner	75,438	648
Mallory, Krista	Business Development Coordinator	75,293	5,906
Mazda, Bryan	Treatment Plant Operator Level III	91,689	2,566
Meersma, Peter	Public Works Utility Operator	89,965	1,569
Merenick, Diane	Chief Bylaw Enforcement Officer	95,262	2,705
Reardon, Brian	Chief Administrative Office/Director of Corporate Services	251,529	5,048
Rilkoff, Marilyn	Director of Financial Services/Deputy CAC	175,913	3,768
Sauter, Donna	Accounting Analyst	82,692	2,599
Smith, Bruce	Communications/Intergovernmental Affairs Officer	100,484	4,567
Teschner, Carol	Manager of Financial Services	147,367	6,521
Trottier, Kevin	Senior Utility Operator	102,347	2,621
Walsh, Christene	Manager of Police & Community Support Services	117,681	4,905
Wannop, Andrew	Treatment Plant Operator Level II	78,233	2,403
Wyman, Michael	Supervisor of Utilities Services	99,547	5,642
* Employees over \$75,000		3,764,776	122,148
Other Employee Salaries Paid		5,465,570	175,225
Total Employee Salaries Paid		9,230,346	297,373

Notes:

* 35 staff over \$75k in 2019 vs 30 staff in 2018

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Page 3

SCHEDULE OF REMUNERATION AND EXPENSES PAID TO OR ON BEHALF OF EACH EMPLOYEE FOR THE YEAR 2019

3. RECONCILIATION OF EMPLOYEE REMUNERATION

Elected Officials	287,090
Employees	9,230,346
Total Remuneration	9,517,436

Reconciling Items

Municipal Pension Plan	702,660
Receiver General	469,540
Great West Life Assurance	397,524
Workers Compensation	298,423
Employer Health Tax	188,111
Medical Services Plan	73,988
Miscellaneous - Year End Accrual change, Other Adj. & Payroll Benefits	208,989
Total	11,856,671

Total per Statement of Revenue and Expenditures **11,856,671**

Variance **0**

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

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Page 4

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES - 2019

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

1150188 BC LTD (DBA THE KELOWNA RENOVATION)	77,775.94
1564877 ALBERTA LTD.	357,600.53
FOR LESS DISPOSAL INC	27,210.57
5POINT OPERATIONS INC	33,324.00
ACRES ENTERPRISES LTD	469,847.99
ADVANCED RESEARCH AND DEVELOPMENT CANADA LTD	198,707.04
AECOM CANADA LTD.	60,370.62
ARC RIDGE LTD	82,486.70
ARISE CONTRACTING INC.	126,070.48
ASAHI CONTRACTING LTD	43,685.45
ASPHALT VALLEY SERVICES LTD.	25,709.25
BC HYDRO	429,825.14
BDO CANADA LLP	31,395.00
BELL MOBILITY INC.	70,895.95
BENCH SITE DESIGN INC.	53,461.48
B.G. MACDONALD SERVICES LTD.	82,619.25
BIOMAXX WASTEWATER SOLUTIONS INC.	37,685.97
BLACK PRESS GROUP LTD.	49,270.70
BLUEPOINT CONSTRUCTION LTD	29,939.24
BRAUN VICTORIA (TORY)	53,838.40
BURTON MARINE PILE DRIVING INC.	37,831.50
CABIN FORESTRY SERVICES LTD.	507,481.61
CAPRI INSURANCE - CL	393,498.00
CARO ANALYTICAL SERVICES	27,472.72
CASTANET MEDIA LTD.	26,250.00
CDW CANADA INC	58,255.62
CITYSPACES CONSULTING LTD.	43,204.38
CITY OF KELOWNA	3,329,740.08
COMMUNITY RECREATIONAL INITIATIVES SOCIETY	35,000.04
CUMMING CONSTRUCTION LTD	95,842.56
CITY OF WEST KELOWNA	103,962.86
DELL CANADA INC.	94,793.42
DUKA ENVIRONMENTAL SERVICES LTD	167,060.31
DISTRICT OF LAKE COUNTRY	366,653.51
E-COMM EMERGENCY COMMUNICATIONS FOR	1,069,078.52
ENVIRO WORLD CORPORATION	28,252.35
ENVIRONMENTAL 360 SOLUTIONS LTD	320,902.79
EPS ELECTRIC LTD	36,558.20
ESRI CANADA LTD	49,007.35
FEDERATION OF CANADIAN MUNICIPALITIES	31,796.60
FORTISBC - ELECTRICITY	139,235.59
FORTIS BC - NATURAL GAS	69,091.60
FORD HALL COMPANY INC.	28,867.01
FP TELESET - FRANCO TYP-POSTALIA CANADA	41,843.73
FRED SURRIDGE LTD.	29,170.56
GLOBAL PAYMENTS	66,108.67
GREEN ROOTS PLAY EQUIPMENT INC	73,500.00
GREENSTEP SOLUTIONS INC.	47,533.59
Sub Total	9,659,712.87

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Page 5

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES - 2019 Cont'd.

Subtotal Carryforward	9,659,713
GUILLEVIN INTERNATIONAL CIE/CO	190,916.90
INTERIOR TURF EQUIPMENT LTD.	40,215.84
INTERCONTINENTAL TRUCK BODY (BC) INC	191,576.00
INTERIOR PORTABLE RENTALS LTD	40,116.30
IT BLUEPRINT SOLUTIONS CONSULTING INC	73,268.61
KATIM ENTERPRISES LTD	192,229.01
KELOWNA HONDA POWERHOUSE	35,373.61
KIMCO CONTROLS LTD	38,337.59
LEADER MYRNA STARK	45,509.91
LORWAL GOLF & TURF SOLUTIONS INC.	28,022.47
MATICHUK HOLDINGS LTD (DBA THE BATTERY DOCTORS)	219,585.98
MDB INSIGHT INC.	85,884.13
METRO MOTORS LTD.	68,940.48
MIKE VAIL TRUCKING LTD	645,199.16
MINISTER OF FINANCE - POLICE SERVICES DIVISION	47,523.66
MUNICIPAL MEDIA INC	30,967.13
O.K. ENVIRONMENTAL WASTE SYSTEMS LTD.	281,032.83
OMEGA COMMUNICATIONS LTD	122,493.58
PETRO-CANADA SUPERPASS	132,775.72
PLAN B CONTRACTORS INC	86,587.30
PLANET CLEAN KELOWNA	55,680.18
RAMTECH ENVIRONMENTAL PRODUCTS	33,684.54
SUCK IT UP ENVIRONMENTAL LTD	170,375.64
RICOH CANADA INC.	52,906.47
RITE-WAY FENCING (2000) INC.	188,632.38
R&L CONSTRUCTION LTD	253,538.95
ROCKY MOUNTAIN PHOENIX	103,095.59
RUNNALLS DENBY BC LAND SURVEYORS	43,440.50
SCHWING BIOSET INC.	48,670.45
SCV CONTRACTORS CORPORATION	47,948.82
SIERRA LANDSCAPING LTD	113,066.17
SOCIOLOGICA TECHNOLOGY LTD.	73,437.00
SPARTAN CONTROLS LTD	54,164.46
SU CASA SUSTAINABLE LANDSCAPING LTD.	27,308.10
TAKAI ADVISORY GROUP INC.	31,043.46
TELUS COMMUNICATIONS (B.C.) INC.	67,298.67
TELUS COMMUNICATIONS INC C/O TELUS SERVICES INC.	82,578.26
THE DISTRICT OF PEACHLAND	40,332.96
THE INTERIOR PURCHASING OFFICE INC.	138,191.94
THOMPSON OKANAGAN TOURISM ASSOCIATION	30,663.66
TOMAU HOLDINGS LTD	34,353.84
URBAN SYSTEMS LTD	63,756.11
VADIM COMPUTER MGMT GROUP	121,910.78
VWR INTERNATIONAL CO.	32,491.34
WASTE CONNECTIONS CANADA INC	115,420.00
WASTE 'N WATER TECH LTD.	34,554.73
WASTE MANAGEMENT OF CANADA CORP	252,531.01
WATERHOUSE ENVIRONMENTAL SERVICES	121,162.96
WESCO DISTRIBUTION-CANADA LP	35,536.93
YOUNG ANDERSON BARRISTERS & SOLICITORS	56,659.00
TOTAL	14,780,704

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Page 6

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES - 2019

2	Consolidated total paid to suppliers who received aggregate payment of \$25,000 or less		3,007,388
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	150,000	
	Consolidated total of grants exceeding \$25,000		308,171
	Contributions exceeding \$25,000:		
	City of West Kelowna	43,579	
	District of Lake Country	55,000	
	Okanagan Basin Water Board	2,361,950	
	Okanagan-Kootenay Sterile Insect Release Board	1,476,527	
	Okanagan Regional Library District	312,460	
	Consolidated total of contributions exceeding \$25,000		4,249,516
	Consolidated total of all grants and contributions exceeding \$25,000		4,557,687
4	Reconciliation		
	Total per Statement of Revenue and Expenditures		
	Expenditure by Object from Financial Statements	51,880,456	
	Wages & Benefits	(11,856,671)	
	Board Expenses	(33,105)	
	Employee Expenses	(297,373)	
	Amortization	(3,931,605)	
	Fiscal Services	(19,147,525)	
	Other Items (landfill liability, insurance reserve, etc.)	633,066	
	Net for reconciliation		17,247,243
	Total of payments exceeding \$25,000 (Note: both capital & operating)		14,780,704
	Total of payments \$25,000 or less		3,007,388
	Total of grants and contributions exceeding \$25,000		4,557,687
	Reconciling items:		
	2018 payables		(4,295,715)
	2019 payables		4,187,531
	2018 prepaids		432,133
	2019 prepaids		(520,345)
	Capital Additions		(3,741,562)
	Variance made up of refunds, government remittances and items that do not get expensed.		(1,160,578)
		Total	17,247,243
	Total per Statement of Revenue and Expenditures		17,247,243
	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**

Page 7

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
20-Jul-20

on behalf of the RDCO Board
Gail Given,
RDCO Board Chair
27-Jul-20

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

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

Page 8

STATEMENT OF SEVERANCE AGREEMENTS MADE DURING THE FISCAL YEAR 2019

There were no severance agreements between the Regional District of Central Okanagan and its non-unionized employees during fiscal year 2019.

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**

Page 9

SCHEDULE OF GUARANTEES AND INDEMNITIES AT DECEMBER 31, 2019

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