



Regional Board Report

TO: Regional Board

FROM: Marilyn Rilkoff
Director of Financial Services

DATE: June 19, 2018

SUBJECT: 2017 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 2017 Statement of Financial Information (SOFI) schedules are submitted for approval as required under the *Financial Information Act* and its regulations. The Audited 2017 Financial Statements were previously approved by the Board on May 10, 2018 and are posted on the RDCO's website and are also available at the RDCO Office at 1450 KLO Road.

In 2017, the RDCO had over \$5m of extraordinary expenditures for Flood and Fire responses which were reimbursed by Emergency Management BC.

RECOMMENDATION:

THAT the Board approve the 2017 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 2017 – 2021 Financial Plan, Department Initiatives and Program Plans were approved in March 2017, with amendments throughout the year. Expenditures were made in accordance with the Financial Plan.

Legal/Statutory Authority:

- Expenditures were approved in the 2017 – 2021 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 2016 to 2017:

<u>Year</u>	<u># of Board Members & Alternates</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</u>
2017	18	\$233,194	32	\$3,395,606	\$8,572,222
2016	19	\$224,325	30	\$3,163,316	\$8,386,096
Difference	-1	*\$8,869	** +2	**\$ 232,290	**\$186,126

Notes:

* **Board remuneration:** Increase is mostly due to a \$5k payment timing swing for one director's remuneration. (2016 was \$12,899 vs. \$17,922 in 2017 – regular annual amount for 2017 should be \$15,579).

** **Employee remuneration:** Includes \$160,433 relating to emergency responses for floods and fires, which was reimbursed by Emergency Management BC. The number of employees exceeding \$75,000 increased by 2, or 6.7%. Even with extensive overtime for emergency responses, overall remuneration for all employees increased by \$186,126, or 2.2%. If the emergency overtime is removed, the increase is less than 1% at 0.3% or \$25,693 (\$186,126-\$160,433).

Amounts over \$25,000 paid to suppliers for goods and services totaled \$17,987,687 in 2017, vs. \$11,480,953 in 2016. In 2017, due to floods and fires, there was an additional extraordinary \$5 million of expenditures made, that was reimbursed by Emergency Management BC. There was also significant spending on capital projects for water systems and the wastewater treatment plant.

The Ministry deadline requires that this information be made public by June 30, 2018.

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

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SCHEDULE OF REMUNERATION AND EXPENSES PAID TO OR ON BEHALF OF EACH BOARD MEMBER FOR THE YEAR 2017

ELECTED OFFICIALS (BOARD)

1. NAME	POSITION	REMUNERATION	EXPENSES
* Baker, James	Board Member	17,922	689
Basran, Colin	Board Member	15,579	-
Bartyik, Mark	Alternate	1,185	-
Carson, Wayne	Board Member	22,720	14,013
Dehart, Maxine	Board Member	15,579	-
De Jong, Richard	Alternate	15,579	-
Findlater, Doug	Board Member	15,969	620
Fortin, Cindy	Board Member	16,294	981
Gambell, Penelope	Alternate	155	-
Given, Gail	Chair	40,554	2,464
Gray, Tracy	Board Member	15,579	-
Hanson, Patricia	Board Member	21,810	9,904
Hodge, Charlie	Alternate	2,441	-
Ophus, Duane	Board Member	335	-
Sieben, Brad	Board Member	15,579	-
Singh, Mohini	Alternate	245	-
Stack, Luke	Board Member	15,579	-
Zanon, Carol	Alternate	90	-
Total for Elected Officials		233,194	28,671

* Some 2016 remuneration not paid until 2017.

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SCHEDULE OF REMUNERATION AND EXPENSES PAID TO OR ON BEHALF OF EACH EMPLOYEE FOR THE YEAR 2017

OTHER EMPLOYEES

EMPLOYEES EXCEEDING \$75,000 IN REMUNERATION

NAME	POSITION	EOC		TOTAL REMUNERATION	EXPENSES
		RDCO REMUNERATION	Remuneration Reimbursed by EMBC		
Ackerman, Bradley	Manager of Parks & Resource Operations	99,788	12,605	112,394	480
Andrews, Rob	Manager of Facilities & Fleet	99,048	-	99,048	-
Beloin, Gregory	Assistant Water & Waste Water Process Technologist	75,180	403	75,584	456
Brennan, Andrew	Purchasing Manager	105,532	13,617	119,149	2,455
Bruneau, Richard	Manager of Information Services	113,894	-	113,894	1,267
Darlington, Wayne	Manager of Parks Planning, Capital Projects & Visitor Services	99,928	371	100,299	942
Drouin, Mary Jane	Manager of Corporate Services	116,634	-	116,634	895
Evans, Garry	Public Works Utility Operator	86,380	1,017	87,397	2,102
Fralick, Ronald	Manager of Development Services	116,332	3,432	119,764	1,312
Griffiths, Corie	Director of Economic Development Commission	138,729	-	138,729	10,162
Guiltenane, Gerard	Crime Stoppers Coordinator	75,136	-	75,136	810
Hanson, Murray	Parks Senior Operator/Construction & Park Facility Supervisor	79,429	533	79,962	605
Harrison, Janelle	Financial Analyst	76,018	574	76,592	3,259
Henderson, Andrea	Manager of Human Resources	113,527	4,776	118,303	419
Kopp, Murray	Director of Parks Services	139,664	140	139,804	3,451
Kornelson, James	Electrical/Instrumentation Technician	90,540	675	91,215	2,153
Lambrecht, Angela	Water & Wastewater Process Technologist	82,771	1,407	84,178	527
Mallory, Krista	Business Development Coordinator	75,259	-	75,259	1,765
Mazda, Bryan	Treatment Plant Operator Level III	85,475	1,997	87,472	3,876
Meersma, Peter	Public Works Utility Operator	80,337	1,563	81,900	3,581
Merenick, Diane	Chief Bylaw Enforcement Officer	90,136	-	90,136	1,250
Orlando, David	GIS Analyst	70,822	4,469	75,292	140
Pharis, Daniela	Senior Accounting Coordinator/System Analyst	84,733	628	85,360	-
Rearson, Brian	Chief Administrative Officer	192,480	29,586	222,066	3,776
Rilkoff, Marilyn	Director of Financial Services/Deputy CAO	168,277	24,841	193,118	3,296
Rotheisler, Peter	Manager of Environmental Services	114,727	-	114,727	2,756
Sauter, Donna	Accounting Analyst	78,853	891	79,744	3,287
Smith, Bruce	Communications/Intergovernmental Affairs Officer	96,617	12,118	108,735	-
Teschner, Carol	Financial Manager	108,900	6,439	115,339	3,788
Trottier, Kevin	Senior Utility Operator	105,358	3,892	109,250	2,515
Walsh, Christene	Manager of Police & Community Support Services	113,084	-	113,084	1,919
Wyman, Michael	Supervisor of Utilities Services	95,193	848	96,040	4,940
*Employees over \$75,000		3,268,782	126,823	3,395,606	68,184
Other Employee Salaries Paid		5,143,006	33,610	5,176,616	155,423
Total Employee Salaries Paid		8,411,788	160,433	8,572,222	223,607

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Notes:

*32 staff over \$75k in 2017 vs 30 staff in 2016

**Due to extraordinary Flood and Fire events, staff worked overtime, primarily in the Emergency Operations Centre to respond to emergency situations. Emergency Mangement BC reimbursed these costs.

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SCHEDULE OF REMUNERATION AND EXPENSES PAID TO OR ON BEHALF OF EACH EMPLOYEE FOR THE YEAR 2017

3. RECONCILIATION OF EMPLOYEE REMUNERATION

Elected Officials	233,194
Employees	8,572,222
Total Remuneration	8,805,416
Reconciling Items	
Municipal Pension Plan	697,014
Receiver General	420,440
Great West Life Assurance	278,986
Workers Compensation	221,643
Medical Services Plan	155,725
Miscellaneous - Year End Accrual change, Other Adj. & Payroll Benefits	(88,201)
Total	10,491,023
Total per Statement of Revenue and Expenditures	10,491,023
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 - 2017

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

1564877 ALBERTA LTD.	343,575
1808667 ALBERTA LTD	53,007
5POINT OPERATIONS INC	261,073
A.R. MOWER & SUPPLY LTD	31,774
ACRES ENTERPRISES LTD	1,384,830
AECOM CANADA LTD.	82,801
AGUA CONSULTING INC.	37,893
ALLAN BROOK NATURE CENTRE SOCIETY	35,000
APEX SAND & GRAVEL	526,372
AQUA-BILITY PROJECTS LTD	227,620
ASAHI CONTRACTING LTD	32,151
BACHELDER CONSTRUCTION	26,933
BC HYDRO	477,737
BDO CANADA LLP	38,781
BELL MOBILITY INC.	73,411
BIOMAXX WASTEWATER SOLUTIONS INC.	57,123
BLACK MOUNTAIN IRRIGATION DISTRICT	87,073
BLACK PRESS GROUP LTD.	43,270
BRINKMAN & ASSOCIATES REFORESTATION LTD	204,330
BURTON MARINE PILE DRIVING INC.	297,056
CABIN FORESTRY SERVICES LTD.	138,530
CAPRI INSURANCE - CL	366,239
CARO ANALYTICAL SERVICES	39,890
CASTLE FUELS (2008) INC.	32,377
CDW CANADA INC	68,944
CITY OF KELOWNA	1,169,079
CITY OF VERNON	79,855
CITY OF WEST KELOWNA	122,806
COMMUNITY RECREATIONAL INITIATIVES SOCIETY	35,000
COWBOY FORESTRY LTD	44,153
CR DIRECT CONTRACTING SERVICES	144,690
DAVIES WILDFIRE MANAGEMENT INC.	406,455
DELL CANADA INC.	67,763
DFC AUTO LTD	69,111
DIGG'N 4 U CONTRACTING LTD	39,059
DISTRICT OF LAKE COUNTRY	375,608
DMD HOLDINGS	332,843
DOBSON ENGINEERING LTD.	68,696
DOMINION GOVLAW LLP	25,949
DUKA ENVIRONMENTAL SERVICES LTD	145,198
DUSTYN BAULKHAM CONSULTING INC.	33,075
E-COMM EMERGENCY COMMUNICATIONS FOR	1,015,329
ECOPLAN INTERNATIONAL INC.	46,549
ECOSCAPE ENVIRONMENTAL CONSULTANTS LTD	81,409
ESRI CANADA LTD	50,453
EVOQUA WATER TECHNOLOGIES LTD	35,473
EXQUISITE LAWN & LANDSCAPING LTD	28,245
FEDERATION OF CANADIAN MUNICIPALITIES	29,725
FIREWEED CAMPS LTD.	111,458
FORTIS BC - NATURAL GAS	77,507
FORTISBC - ELECTRICITY	146,617
FP TELESET - FRANCO-TYP-POSTALIA CANADA	38,054
FRANK COWAN COMPANY LIMITED	68,769
FRED SURRIDGE LTD.	42,139
GLOBAL PAYMENTS	60,170
GREEN LEAF ENTERPRISES LTD	26,130
GREENSTEP SOLUTIONS INC.	42,314
GUILLEVIN INTERNATIONAL CIE/CO	73,313
HAMMER HOMES CORP.	159,122
HERO SECURITY COMPANY LTD	33,455
INTERIOR PORTABLE RENTALS LTD	72,604
Sub Total	10,365,960

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SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES - 2017

JAMES TRUCK AND TRAILER REPAIR	29,989
JEFF PRO FLUID SOLUTIONS	132,220
KAIZEN HOLDINGS LTD.	163,480
KATIM ENTERPRISES LTD	172,866
KELOWNA INFINITI NISSAN	34,461
KIMCO CONTROLS LTD	133,823
KON KAST PRODUCTS (2005) LTD.	27,334
KRB CONSTRUCTION AND RENOVATIONS	149,247
LORWAL GOLF & TURF SOLUTIONS INC.	26,672
MATICHUK HOLDINGS LTD (DBA THE BATTERY DOCTORS)	210,014
METRO MOTORS LTD.	40,074
MIKE VAIL TRUCKING LTD	673,816
MOTION INDUSTRIES CANADA	58,643
MR MOTORS LP (dba MAPLE RIDGE CHRYSLER)	60,562
MUNICIPAL MEDIA INC	29,847
NOR-VAL RENTALS LTD.	36,650
O.K. ENVIRONMENTAL WASTE SYSTEMS LTD.	605,711
OMEGA COMMUNICATIONS LTD	81,799
ORCHARD FORD SALES LTD	91,202
PARATUS GENERAL CONTRACTING & PROJECT	131,040
PETRO-CANADA SUPERPASS	124,141
PLANET CLEAN KELOWNA	32,492
PRICE'S ALARM SYSTEMS LTD	39,384
PROFESSIONAL DIVING TECHNOLOGIES	494,916
R&L CONSTRUCTION LTD	53,872
R-355 ENTERPRISES LTD	1,214,287
RAMTECH ENVIRONMENTAL PRODUCTS	38,058
REDLINE BOBCAT SERVICES LTD	170,381
RICOH CANADA INC.	48,032
RONIN HR INC.	36,052
RUSKIN CONSTRUCTION	211,691
SCHOOL DISTRICT NO. 23 (CENTRAL OKANAGAN)	37,266
SIERRA LANDSCAPING LTD	211,248
SILVER SPRINGS CONCRETE SERVICES	45,336
SOCIOLOGICA TECHNOLOGY LTD.	33,348
SPARTAN CONTROLS LTD	60,062
SPECIALTY OVERLOAD SERVICES LTD	89,709
SU CASA SUSTAINABLE LANDSCAPING LTD.	27,574
SUCK IT UP ENVIRONMENTAL LTD	123,950
TELUS COMMUNICATIONS (B.C.) INC.	84,436
TELUS COMMUNICATIONS INC C/O TELUS SERVICES INC.	79,188
THE BC CORPS OF COMMISSIONAIRES	62,922
THE DISTRICT OF PEACHLAND	24,819
TOMAU HOLDINGS LTD	46,419
TOTAL POWER LIMITED	29,588
TRACEY FREDRICKSON	85,867
TRONSON LOGGING LTD	78,027
UNIQUE ENGINEERING & INSTALLATION INC.	27,641
UNITED RENTAL	116,811
UNITED RENTALS OF CANADA INC	113,401
URBAN SYSTEMS LTD	266,971
VADIM COMPUTER MANAGEMENT GROUP LTD.	66,487
VALID CONTRACTING	44,562
VINCENT DREW	84,000
W.K. CONTRACTING LTD	112,651
WASTE MANAGEMENT OF CANADA CORP	138,849
WATERHOUSE ENVIRONMENTAL SERVICES	107,997
WESCO DISTRIBUTION-CANADA LP	43,059
YOUNG ANDERSON BARRISTERS & SOLICITORS	26,784
TOTAL	17,987,687

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SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES - 2017

2	Consolidated total paid to suppliers who received aggregate payment of \$25,000 or less		2,922,456
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	153,000	
	Consolidated total of grants exceeding \$25,000		311,171
	Contributions exceeding \$25,000:		
	City of West Kelowna	44,606	
	District of Lake Country	55,000	
	Okanagan Basin Water Board	2,102,847	
	Okanagan-Kootenay Sterile Insect Release Board	1,496,796	
	Okanagan Regional Library District	304,637	
	Consolidated total of contributions exceeding \$25,000		4,003,886
	Consolidated total of all grants and contributions exceeding \$25,000		4,315,057
4	Reconciliation		
	Total per Statement of Revenue and Expenditures		
	Expenditure by Object from Financial Statements	62,859,550	
	Wages & Benefits	(10,491,023)	
	Board Expenses	(28,671)	
	Employee Expenses	(223,607)	
	Amortization	(3,742,393)	
	Fiscal Services	(27,169,412)	
	Other Items (landfill liability, insurance reserve, etc.)	247,972	
	Net for reconciliation		21,452,416
	Total of payments exceeding \$25,000 (Note: both capital & operating)		17,987,687
	Total of payments \$25,000 or less		3,024,805
	Total of grants and contributions exceeding \$25,000		4,315,057
	Reconciling items:		
	2016 payables		(3,263,571)
	2017 payables		5,449,530
	2016 prepaids		412,518
	2017 prepaids		(410,071)
	Capital Purchases		(5,930,147)
	Variance made up of capital items in refunds, government remittances and other items that do not get expensed.		(133,392)
	Total		21,452,416
	Total per Statement of Revenue and Expenditures		21,452,416
	Variance		0

**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 Rilkoﬀ, CPA CMA
Director of Financial Services
19-Jun-18

on behalf of the RDCO Board
Gail Given,
RDCO Board Chair
25-Jun-18

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 2017

There were no severance agreements made between the Regional District of Central Okanagan and its non-unionized employees during fiscal year 2017.

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, 2017

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