



Agenda No: B.4

Mtg. Date: June 24/13

Regional Board Report

TO: Regional Board
FROM: Marilyn Rilkoﬀ
Director of Finance and Administration
DATE: June 14, 2013
SUBJECT: 2012 Financial Disclosures

RECOMMENDATION:

THAT the Board approve the attached 2012 Schedules required under the Financial Information Act and Regulations:

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

Purpose: To comply with legislative requirements.

Implications of Recommendation:

Strategic Plan:

- The 2012 – 2016 Financial Plan, Department Initiatives and Program Plans were approved in March 2012. Expenditures were made in accordance with the Financial Plan.

General:

- Legislative Compliance.

Organizational:

- To report on the financial status of the organization.

Financial:

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

Legal/Statutory Authority:

- Expenditures were approved in the 2012 – 2016 Financial Plan Bylaw 1305.
- Local Government Act
- Community Charter

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- 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.

Remuneration including benefits for all employees was \$9,999,858 in 2012, vs. \$9,177,328 in 2011 (\$822,530 increase, 9%). Included in the difference were increased FTE's from 117.147 in 2011 to 119.473 in 2012, Retroactive Pay for Unionized staff upon ratification of the Collective Agreement, and increased benefit costs.

In 2012, remuneration and taxable benefits for employees exceeding the \$75,000 threshold was \$2,742,047 (average \$101,557) for a total of 27 employees. Some employees that would not normally exceed the threshold, did so because of retroactive pay. In 2011, the total was \$2,124,511 for 21 employees (average \$101,167).

Board Remuneration increased to \$217,038 in 2012 from \$208,164 in 2011.

Submitted by:



M. Rilkoff, Director of Finance and Administration

Attachments:

- Management Report for the Fiscal Year 2012
- Schedule of Board Remuneration
- Schedule of Employee Remuneration
- Schedule of Payments to Suppliers
- Schedule of Guarantee and Indemnity Agreements

Approved for Board's Consideration


Brian Reardon, CAO

CENTRAL OKANAGAN REGIONAL DISTRICT

MANAGEMENT REPORT FOR THE FISCAL YEAR 2012


The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with general accepted accounting principles or stated accounting principles, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Directors is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control. The Government and Services Committee of the Board review the results of the Planning and Performance Based Budget Program on a periodic basis.

The external auditors, BDO Dunwoody, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review and evaluation of the corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presently fairly. The external auditors have full and free access to the Board as they deem necessary.

Robert Hobson Chair



Marilyn Rilko, C.M.A.
Director of Finance and Administration
June 14, 2013

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 2012

1 ELECTED OFFICIALS

NAME	POSITION	REMUNERATION	EXPENSES
Hobson, Robert	Chair	38,154.76	6,109.00
Baker, James	Board Member	14,687.73	1,670.51
Basran, Colin	Board Member	14,687.73	-
Blanteil, Andre	Board Member	14,622.73	-
Condon, Terence	Alternate	375.00	-
De Jong, Richard	Alternate	350.00	-
Dehart, Maxine	Alternate	155.00	-
Dixon, Trevor	Alternate	130.00	-
Edgson, James	Board Member	22,441.98	9,610.48
Findlater, Doug	Board Member	15,077.73	677.46
Fielding, Keith	Board Member	15,337.73	865.73
Gambell, Penelope	Alternate	480.00	-
Given, Gail	Board Member	14,687.73	-
Gray, Walter	Board Member	14,687.73	-
Hanson, Patricia	Board Member	19,691.98	5,094.54
Ophus, Duane	Board Member	15,077.73	-
Singh, Mohini	Alternate	65.00	-
Stack, Luke	Alternate	1,060.00	-
Winsby, Bryden	Alternate	220.00	-
Zimmerman, Gerald	Board Member	15,047.73	-
		217,038	24,028

2 OTHER EMPLOYEES

EMPLOYEES EXCEEDING \$75,000 IN REMUNERATION

NAME	POSITION	SALARIES	EXPENSES
Adams, Donna	Accounting Analyst	76,340	1,857
Berger, Cary	Manager, Police Services	95,278	2,542
Brennan, Andrew	Manager, Purchasing & Fleet	92,065	1,672
Bruneau, Richard	Manager, Information Services	102,329	305
Casavant, Gerald	Public Works Utility Operator	82,157	2,098
Darlington, Wayne	Manager, Park Services	91,366	100
Drouin, Mary Jane	Corporate Services Coordinator	95,171	4,667
Ellsworth, Allan	Treatment Plant Operator	80,733	942
Fine, Robert	Director of Economic Development	122,213	26,010
Fralick, Ronald	Manager of Current Planning	94,483	1,573
Hanson, Murray	Senior Parks Mtce Operator	85,229	262
Kopp, Murray	Director, Parks & Facilities	122,312	1,441
Lambrecht, Angela	Water & Wastewater Process Technologist	75,789	1,882
Mueller, Rhoda	Manager, Bylaw Enforcement	85,301	410
Patterson, William	Chief Building Inspector	101,224	78
Pharis, Daniela	Senior Accounting Coordinator/System Analyst	78,512	4,285
Plamondon, Daniel	Director of Development Services	133,999	2,541
Radford, Christopher	Director of Environmental Services	123,211	593
Reay, Harold	CAO	233,441	0
Rilkoff, Marilyn	Director of Finance & Administrative Services	138,545	936
Roche, Michael	Senior Parks Mtce Operator	77,001	0
Roe, James	Manager, Public Works	107,398	655
Rotheisler, Peter	Manager, Waste Reduction	84,121	4,565
Smith, Bruce	Community & Intergovernmental Affairs Coordina	90,338	0
Teschner, Carol	Manager, Financial Services	94,392	4,283
Trottier, Kevin	Public Works Utility Operator	90,518	2,517
Wyman, Michael	Treatment Plant Operator	88,579	1,315

Employees over \$75,000	2,742,047	67,528
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Other Employee Salaries Paid	5,281,780	48,471
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	8,023,827	140,026
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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 2012

3 RECONCILIATION OF EMPLOYEE REMUNERATION

Elected Officials	217,038
Employees	<u>8,023,827</u>
Total Remuneration	8,240,865
Reconciling Items	
Municipal Pension Plan	568,807
Receiver General	419,071
Great West Life Assurance	410,037
Workers Compensation	78,133
Medical Services Plan	133,580
Miscellaneous Other Payroll Benefits	<u>149,365</u>
Total	9,999,858
Total per Statement of Revenue and Expenditures	9,999,858
Variance	0

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

REGIONAL DISTRICT OF CENTRAL OKANAGAN

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES - 2012.

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

4 LESS DISPOSAL	82,408.35
AECOM CANADA LTD.	260,444.25
AFFLECK HIRA BURGOYNE	60,000.00
ANSELL CONSTRUCTION LTD.	200,307.16
A.G. APPEL ENTERPRISES LTD	63,084.00
ARGO ROAD MAINTENANCE (NORTH OKAN) INC.	34,003.20
B.A. BLACKWELL & ASSOCIATES LTD	49,977.00
THE BATTERY DOCTORS	180,588.31
BC TRANSIT	298,671.00
BDO DUNWOODY LLP	50,400.00
BEAR MOUNTAIN CONSTRUCTION	95,971.56
BIOMAXX WASTEWATER SOLUTIONS INC.	65,319.48
BLACK PRESS GROUP LTD.	42,746.84
BLONDE MICHAEL	137,179.28
BOXWOOD FOREST PRODUCTS & SERVICES LTD.	137,200.00
BC HYDRO & POWER AUTHORITY	365,864.27
BFI CANADA - KELOWNA	157,568.02
BURTON MARINE PILE DRIVING INC.	137,907.28
BWP CONSULTING	187,904.64
CANADIAN PROFESSIONAL MGMT SERVICES INC.	114,718.50
CAPRI INSURANCE - CL	78,278.95
CARO ANALYTICAL SERVICES	42,059.89
CASTANET.NET	35,689.92
CASCADES RECOVERY INC	577,481.58
COMMISSIONAIRES BRITISH COLUMBIA	32,698.22
COMPUTER ENHANCEMENT CORPORATION	42,179.20
CORIX CONTROL SOLUTIONS LP	34,362.24
CROSS CANADA IMMIGRATION SERVICE	29,148.00
CTQ CONSULTANTS LTD	270,090.48
CUMMING CONSTRUCTION LTD	205,308.32
CUPE LOCAL 338	103,983.51
DELL COMPUTER CORP.	92,480.84
DISTRICT OF LAKE COUNTRY	343,433.11
DISTRICT OF WEST KELOWNA	74,462.49
DIVERSIFIED REHABILITATION GROUP	30,512.70
DUHAIME KEITH	37,800.00
ECOSCAPE ENVIRONMENTAL CONSULTANTS LTD	39,976.58
ELECTRIC MOTOR & PUMP SERVICE	68,088.33
ESRI CANADA LIMITED	44,867.20
FARRIS VAUGHAN WILLS & MURPHY LLP	51,368.04
FEDERATION OF CANADIAN MUNICIPALITIES	25,772.24
FORTISBC INC. - ELECTRICITY	129,702.77
FORTIS BC - NATURAL GAS	84,051.55
FRED SURRIDGE LTD.	58,212.56
FRONTIER POWER PRODUCTS LTD	137,575.80
GATEWAY STRATEGIES INC.	33,028.14
GOLDER ASSOCIATES LTD	183,797.18
GRASSMICK'S EXCAVATING LTD.	76,268.42
GREYBACK CONSTRUCTION LTD.	4,984,102.09
GREENSTEP SOLUTIONS INC.	33,112.80
GUILLEVIN INTERNATIONAL INC.	27,003.97
HILLTOP TOYOTA	32,174.05

REGIONAL DISTRICT OF CENTRAL OKANAGAN

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES - 2012.

INSIGHT CANADA INC.	82,448.69
INTERIOR INSTRUMENT TECH SERVICES LTD.	203,300.34
KAMMA & BLAKE INDUSTRIES LTD	170,842.99
KELOWNA DAILY COURIER	28,951.52
KELOWNA STEEL FABRICATORS LTD	43,805.44
CITY OF KELOWNA	2,296,613.99
KENT - MACPHERSON APPRAISALS	26,169.40
LANGIS MARC	66,259.01
LANDMARK FOREST MANAGEMENT LTD	372,832.60
MEARL'S MACHINE WORKS LTD	49,893.95
MINISTER OF FINANCE - POLICE SERVICES DIVISION	26,771.44
NASA CONTRACTING	27,937.77
NEILSON-WELCH CONSULTING INC.	61,244.40
NEWAY LANDSCAPE AND IRRIGATION	30,122.40
NORTHERN COMPUTER	44,211.77
OKANAGAN COMPUTER PRODUCTS RECYCLING	27,577.94
OKANAGAN GYPSUM RECYCLING INC	25,058.01
O K ENVIRONMENTAL WASTE SYSTEMS	935,399.26
OMEGA COMMUNICATIONS LTD	64,634.29
PCL CONSTRUCTORS WESTCOAST INC.	585,748.81
DISTRICT OF PEACHLAND	37,404.55
PETER BROS CONSTRUCTION	846,013.14
PETRO-CANADA	117,081.15
PITNEYWORKS	33,600.00
RAY SMITH SERVICES	133,720.95
REC-TEC INDUSTRIES INC	93,511.04
RICOH CANADA INC.	55,414.24
RJP HOLDINGS LTD	37,811.20
ROYALE LANDSCAPING LTD	65,321.53
SIERRA LANDSCAPING LTD	64,457.36
SLR CONSULTING (CANADA) LTD	48,160.00
SPRING FUEL DISTRIBUTION	27,146.64
STEWART MCDANNOLD STUART	109,439.87
SUSTAINABILITY SOLUTIONS GROUP	40,817.46
SYLVIS ENVIRONMENTAL	437,664.28
TELUS MOBILITY	79,000.28
TELUS COMMUNICATIONS (B.C.) INC.	66,517.62
TELUS COMMUNICATIONS BC INC.	94,207.37
TRACEY FREDRICKSON CONSULTING	68,072.93
UNGARO DONNIE	67,808.69
URBAN SYSTEMS LTD	145,006.16
VADIM COMPUTER MANAGEMENT GROUP LTD.	66,632.67
WATERHOUSE ENVIRONMENTAL SERVICES	188,999.61
WESTERN CANADA LIMESTONE LTD.	28,958.80
WHOLESALE FIRE & RESCUE LTD	33,477.85
WISHBONE INDUSTRIES LTD	30,774.80
WISEWORTH CANADA INDUSTRIES LTD	34,318.20
YOUNG ANDERSON	70,562.21

Total 19,497,396.15

REGIONAL DISTRICT OF CENTRAL OKANAGAN

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES - 2012.

2 Consolidated total paid to suppliers who received aggregate payment of \$25,000 or less
3,121,973

3 Total of payments to suppliers for grants and contributions exceeding \$25,000
 Consolidated total of grants exceeding \$25,000 428,621
 Consolidated total of contributions exceeding \$25,000 4,144,113
 Consolidated total of all grants and contributions exceeding \$25,000 **4,572,734**

4 Reconciliation
Total per Statement of Revenue and Expenditures
 Expenditure by Object from Financial Statements 56,051,732
 Wages -9,999,858
 Board Expenses -24,028
 Employee Expenses -140,026
 Amortization -3,194,450
 Fiscal Services -25,225,700
 Net for reconciliation **17,467,670**

Total of payments exceeding \$25,000 (Note: both capital & operating) 19,497,396
 Total of payments \$25,000 or less 3,121,973
 Total of grants and contributions exceeding \$25,000 4,572,734

Reconciling items:
 2011 payables (4,351,121)
 2012 payables 3,007,024
 Variance made up of capital items in payables, work in progress, refunds,
 and other items that do not get expensed. (8,380,336)
Total **17,467,670**

Total per Statement of Revenue and Expenditures **17,467,670**

Variance **(0)**

REGIONAL DISTRICT OF CENTRAL OKANAGAN

STATEMENT 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
Treasurer / Manager of Finance and Administration

14-Jun-13

REGIONAL DISTRICT OF CENTRAL OKANAGAN

STATEMENT OF SEVERANCE AGREEMENTS MADE DURING THE FISCAL YEAR 2012

There were no severance agreements under which payment commenced between the Regional District of Central Okanagan and its non-unionized employees during fiscal year 2012.

REGIONAL DISTRICT OF CENTRAL OKANAGAN

SCHEDULE OF GUARANTEES AND INDEMNITIES AT DECEMBER 31, 2012

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