



Agenda No: 52

Mtg. Date: July 17/14

## Regional Board Report

**TO:** Regional Board  
**FROM:** Marilyn Rilkoff  
Director of Finance and Administration  
**DATE:** June 30, 2014  
**SUBJECT:** 2013 Financial Disclosures

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**Purpose:** To comply with legislative requirements.

**Executive Summary:**

The attached Reports are submitted for approval as required under the Financial Information Act and Regulations.

**RECOMMENDATION:**

THAT the Board approve the attached 2013 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

Respectfully Submitted:

Marilyn Rilkoff  
Director of Finance and Administration

Approved for Board's Consideration

  
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Brian Reardon, CAO

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**Implications of Recommendation:****Strategic Plan:**

- The 2013 – 2017 Financial Plan, Department Initiatives and Program Plans were approved in March 2013. Expenditures were made in accordance with the Financial Plan.

**Legal/Statutory Authority:**

- Expenditures were approved in the 2013 – 2017 Financial Plan Bylaw 1324.
  - 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 and Regulations.

Remuneration including benefits for all employees was \$9,749,126 in 2013, vs. \$9,999,858 in 2012 (\$250,732 decrease, 2.5%). Savings were achieved despite rising wages and benefit costs, through continued reorganizations of staff. FTE's budgeted in 2013 were 118.357 vs. 119.473 in 2012.

In 2013, remuneration and taxable benefits for employees exceeding the \$75,000 threshold was \$2,952,709 (average \$98,423) for a total of 30 employees. Some employees that would not normally exceed the threshold, did so because of overtime. In 2012, the total was \$2,742,047 for 27 employees (average \$101,557).

Board Remuneration increased to \$218,436 in 2013 from \$217,038 in 2012.

Amounts over \$25,000 paid to suppliers was \$11,645,141 in 2013, vs. \$19,497,396 in 2012 mainly due to the completion of capital projects in 2012 (i.e. WWTP Upgrade and Fintry Shalal Water System). Cost reductions continue to be realized as a result of adding the Purchasing and Fleet Manager position. Additional organization wide savings are expected as the restructuring continues and the Purchasing Manager is able to dedicate full attention to purchasing.

The Ministry deadline requires that this information be made public by July 2, 2013. The information was posted on the Regional District's website July 2<sup>nd</sup>.

The information is typically presented to the Board in June, but due to staff medical leave and workload, Finance was unable to present the information earlier. As a comparison, it should be noted that in 2013, a provincial government spokesperson was quoted as saying "In 2013, there were 40 local governments out of a total of 188 that were late in filing their reports." That is over 21%.

Restructuring within the Finance Department has taken place, and with the recent changes approved, staff will continue to find new ways to efficiently utilize resources to meet the financial and reporting demands for the organization.

**Financial Considerations:**

- Compliance with legislative requirements.
- Part of Financial Control System.
- Additional cost to Administrative Overhead (taxes and fees) for higher service level.

**Attachments:**

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



# CENTRAL OKANAGAN REGIONAL DISTRICT

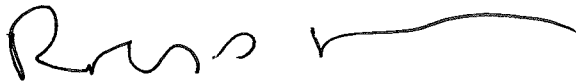
## MANAGEMENT REPORT FOR THE FISCAL YEAR 2013

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, CPA/CMA  
Director of Finance and Administration  
July 17, 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 2013

#### 1 ELECTED OFFICIALS

NAME	POSITION	REMUNERATION	EXPENSES
Hobson, Robert	Chair	41,447	3,461.34
Baker, James	Board Member	14,770	916.46
Basran, Colin	Board Member	14,770	-
Blanleil, Andre	Alternate	5,676	-
Condon, Terence	Alternate	155	-
Dehart, Maxine	Alternate	450	-
Edgson, James	Board Member	20,994	10,382.90
Fielding, Keith	Board Member	15,485	839.31
Findlater, Doug	Board Member	15,290	673.72
Gambell, Penelope	Alternate	90	-
Given, Gail	Board Member	15,095	-
Gray, Walter	Board Member	14,770	-
Hanson, Patricia	Board Member	19,759	8,872.10
Ophus, Duane	Board Member	15,355	407.32
Singh, Mohini	Alternate	155	-
Stack, Luke	Board Member	9,404	-
Zimmerman, Gerald	Board Member	14,770	-
		218,436	25,553

#### 2 OTHER EMPLOYEES

##### EMPLOYEES EXCEEDING \$75,000 IN REMUNERATION

NAME	POSITION	SALARIES	EXPENSES
Berger, Cary	Manager, Police Services	98,751	2,628
Brennan, Andrew	Manager, Purchasing & Fleet	96,386	0
Bruneau, Richard	Manager, Information Services	105,632	4,935
Casavant, Gerald	Public Works Utility Operator	81,735	84
Darlington, Wayne	Manager, Park Services	93,604	1,193
Dobberthien, Brenda	911 Telecommunications Operator	77,642	0
Drouin, Mary Jane	Corporate Services Coordinator	107,273	345
Ellsworth, Allan	Treatment Plant Operator	85,344	965
Evans, Garry	Public Works Utility Operator	76,354	244
Fine, Robert	Director of Economic Development	132,759	35,213
Fralick, Ronald	Manager of Current Planning	106,708	1,086
Frost, Violet	Manager of Human Resources	98,363	453
Hanson, Murray	Senior Parks Mnce Operator	88,386	180
Kopp, Murray	Director, Parks & Facilities	126,361	1,375
Kornelson, James	Electrical/Instrumentation Technician	78,532	0
Lambrecht, Angela	Water & Wastewater Process Technologist	75,268	178
Lozinski, Shelly	911 Telecommunications Operator	78,906	322
Mueller, Rhoda	Manager, Bylaw Enforcement	84,607	1,034
Pharis, Daniela	Senior Accounting Coordinator/System Analyst	85,750	1,729
Plamondon, Daniel	Director of Development Services	118,657	0
Radford, Christopher	Director of Environmental Services	143,050	658
Reardon, Brian	CAO	114,628	15,398
Rilkoff, Marilyn	Deputy CAO, Director of Finance & Administrative Services	148,167	1,259
Roche, Michael	Senior Parks Mnce Operator	76,614	333
Rotheisler, Peter	Manager, Waste Reduction	105,973	2,576
Smith, Bruce	Community & Intergovernmental Affairs Coordinator	89,272	0
Teschner, Carol	Manager, Financial Services	98,872	2,863
Trotter, Kevin	Public Works Utility Operator	88,402	370
Walsh, Christene	Social Development Coordinator	104,799	960
Wyman, Michael	Treatment Plant Operator	85,914	181
Employees over \$75,000		2,952,709	76,561
Other Employee Salaries Paid		5,532,901	35,854
		8,485,610	137,969

## 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 2013

#### 3 RECONCILIATION OF EMPLOYEE REMUNERATION

Elected Officials	218,436
Employees	8,485,610
<b>Total Remuneration</b>	<b>8,704,046</b>

#### Reconciling Items

Taxable Benefits Incl. Above, Other Payroll Benefits/ Adj. as below:	-555,499
Municipal Pension Plan	570,136
Receiver General	431,165
Great West Life Assurance	379,677
Workers Compensation	78,997
Medical Services Plan	140,604
<b>Total</b>	<b>9,749,126</b>

**Total per Statement of Revenue and Expenditures** **9,749,126**

**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 - 2013.**

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

AECOM CANADA LTD.	38,377.34
A.G. APPEL ENTERPRISES LTD	49,100.90
APPROVED SERVICES	27,739.22
ASSOCIATED ENGINEERING (B.C.) LTD.	51,968.51
THE BATTERY DOCTORS	173,050.74
BC TRANSIT	54,529.43
BDO DUNWOODY LLP	72,187.50
BEATTY FLOORS LTD	318,856.44
BIOMAXX WASTEWATER SOLUTIONS INC.	86,940.46
BLACK PRESS GROUP LTD.	40,028.18
BC HYDRO & POWER AUTHORITY	360,738.32
BFI CANADA - KELOWNA	113,832.14
BURTON MARINE PILE DRIVING INC.	79,303.23
BWP CONSULTING	58,276.58
CAPRI INSURANCE - CL	616,097.55
CARO ANALYTICAL SERVICES	28,708.53
CASCADES RECOVERY INC	818,966.95
COMMISSIONAIRES BRITISH COLUMBIA	27,241.13
CROSS CANADA IMMIGRATION SERVICE	30,258.90
DELL COMPUTER CORP.	46,621.34
DESOUZA ARNOLD LLP	47,871.32
DISTRICT OF LAKE COUNTRY	349,509.52
DISTRICT OF WEST KELOWNA	103,015.36
DUPPERON J	98,407.47
EBA ENGINEERING CONSULTANTS LTD	136,159.75
ECOTAINER SALES INC	28,120.91
ENCAN CONSTRUCTION LTD	169,219.58
ESRI CANADA LIMITED	43,719.20
FARRIS VAUGHAN WILLS & MURPHY LLP	33,326.41
FEDERATION OF CANADIAN MUNICIPALITIES	26,221.46
FORTISBC INC. - ELECTRICITY	115,902.61
FORT GARRY FIRE TRUCKS	681,587.99
FORTIS BC - NATURAL GAS	77,114.48
GATEWAY STRATEGIES INC.	31,772.86
GLOBAL PAYMENTS	32,680.25
GOLDER ASSOCIATES LTD	115,376.54
GRASSMICK'S EXCAVATING LTD.	57,716.86
GREYBACK CONSTRUCTION LTD.	107,595.28
GREENSTEP SOLUTIONS INC.	67,435.09
GUILLEVIN INTERNATIONAL INC.	54,675.79
INTERIOR INSTRUMENT TECH SERVICES LTD.	40,937.31
ISLAND KEY COMPUTER LTD	178,979.36
KELOWNA INFINITI NISSAN	205,290.47
CITY OF KELOWNA	2,217,618.96
LANGIS MARC	48,511.64
MEARL'S MACHINE WORKS LTD	84,855.11
METRO MOTORS LTD.	29,731.52
MUNRO JOHN	27,862.00
NASA CONTRACTING	27,352.50
OKANAGAN COMPUTER PRODUCTS RECYCLING	32,472.02
O K ENVIRONMENTAL WASTE SYSTEMS	881,208.14

## SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES - 2013.

OMEGA COMMUNICATIONS LTD	138,366.39
ORCHARD FORD SALES LTD	31,882.28
DISTRICT OF PEACHLAND	32,630.13
PETRO-CANADA	116,218.61
PITNEYWORKS	32,025.00
RAMTECH ENVIRONMENTAL PRODUCTS	37,274.08
RAY SMITH SERVICES	117,673.92
RECEIVER GENERAL FOR CANADA - RCMP ACCOUNTING	267,348.01
REC-TEC INDUSTRIES INC	40,503.68
RICOH CANADA INC.	58,888.42
ROCKY MOUNTAIN PHOENIX	53,612.59
ROYALE LANDSCAPING LTD	79,988.93
SPORT SYSTEMS UNLIMITED CORP.	69,473.60
SYLVIS ENVIRONMENTAL	454,192.87
TELUS MOBILITY	72,862.55
TELUS COMMUNICATIONS (B.C.) INC.	80,201.19
TELUS COMMUNICATIONS BC INC.	100,732.87
TIM KROGH INC	31,307.86
TRACEY FREDRICKSON CONSULTING	69,312.73
UNGARO DONNIE	68,855.25
URBAN SYSTEMS LTD	66,963.86
VADIM COMPUTER MANAGEMENT GROUP LTD.	81,130.44
WASTE MANAGEMENT OF CANADA CORP	84,963.30
WATERHOUSE ENVIRONMENTAL SERVICES	138,701.70
WOLSELEY CANADA	27,075.46
YOUNG ANDERSON	47,884.45
Total	11,645,141.32

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**

**SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES - 2013.**

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

**2,965,711**

**3 Total of payments to suppliers for grants and contributions exceeding \$25,000**

Consolidated total of grants exceeding \$25,000	421,210
Consolidated total of contributions exceeding \$25,000	4,099,712
Consolidated total of all grants and contributions exceeding \$25,000	<u>4,520,922</u>

**4 Reconciliation**

**Total per Statement of Revenue and Expenditures**

Expenditure by Object from Financial Statements	55,135,906	
Wages	-9,749,126	
Board Expenses	-25,553	
Employee Expenses	-137,969	
Amortization	-3,390,483	
Fiscal Services	-25,041,969	
Net for reconciliation		<u>16,790,806</u>

Total of payments exceeding \$25,000 (Note: both capital & operating)	11,645,141
Total of payments \$25,000 or less	2,965,711
Total of grants and contributions exceeding \$25,000	4,520,922

Reconciling items:

2012 payables	(3,007,024)
2013 payables	3,050,693
Variance made up of capital items in payables, work in progress, refunds, and other items that do not get expensed.	<u>(2,384,637)</u>

**Total 16,790,806**

**Total per Statement of Revenue and Expenditures**

**16,790,806**

**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.



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Marilyn Rilko, CMA  
Treasurer / Manager of Finance and Administration

30-Jun-14

## **REGIONAL DISTRICT OF CENTRAL OKANAGAN**

### **STATEMENT OF SEVERANCE AGREEMENTS MADE DURING THE FISCAL YEAR 2013**

There was 1 severance agreement under which payment commenced between the Regional District of Central Okanagan and its non-unionized employees during fiscal year 2013.

This agreement represents 8 months of compensation based on salary and benefits.

## **REGIONAL DISTRICT OF CENTRAL OKANAGAN**

### **SCHEDULE OF GUARANTEES AND INDEMNITIES AT DECEMBER 31, 2013**

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