

**TO:** Board of Directors  
**FROM:** Finance Department  
**SUBJECT:** 2019 Statement of Financial Information

**File No:** 1830.2019  
**Date:** May 20, 2020

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## RECOMMENDATION:

That the 2019 Statement of Financial Information be approved.

## SUMMARY:

The Financial Information Act (FIA) is provincial legislation that requires corporations, including local governments, to prepare the following statements and schedules of financial information annually:

1. a statement of assets and liabilities;
2. an operational statement;
3. a schedule of debts;
4. a schedule of guarantee and indemnity agreements;
5. a schedule showing the total remuneration paid to and the total expenses paid on behalf of each member of the board;
6. a schedule showing the total remuneration paid to and the total expenses paid on behalf of each employee that exceeds \$75,000;
7. a schedule showing the payments for each supplier of goods or services that exceeds \$25,000.

The requirements of the Financial Information Act filing are addressed in two stages. The first three requirements are met by the annual financial statements. The remaining requirements are covered by the schedules attached to this report.

The 2019 Financial Statements were approved by both the Audit Committee and the Board of Directors on April 22, 2020 at their respective meetings.

The Financial Information Act together with Section 168 of the Community Charter stipulate that at least once a year a report is prepared showing the total remuneration and expenses for each board member, as well as any contracts with board members or former board members, including a general description of their nature.

The normal deadline for the Statement of Financial Information is June 30<sup>th</sup>, but due to the COVID-19 pandemic, the deadline this year has been extended to August 31, 2020.

**DISCUSSION:**

The remuneration amounts disclosed in the Statement of Financial Information (SOFI) report for employees (Schedule 4) includes salaries and wages, overtime pay, statutory holiday pay, payouts of vacation and sick time, as well as taxable benefits.

The following table is a year over year comparison of the changes in overall employee remuneration. This table does not include elected officials.

	Number of Employees			Total Remuneration		
	2019	2018	Change	2019	2018	Change
Employees > \$75,000	37	34	3	3,891,326	3,554,244	337,082
Employees < \$75,000	90	75	15	3,067,855	2,814,329	253,526
Volunteer Fire Fighters	83	86	-3	387,987	443,599	(55,612)
	<u>210</u>	<u>195</u>	<u>15</u>	<u>\$ 7,347,168</u>	<u>\$ 6,812,172</u>	<u>\$ 534,996</u>

The increase in the number of employees is more indicative of staffing changes, rather than an increase in the number of positions. The number of employees includes all full-time, part-time, causal and seasonal staff that received pay and a T4 income tax slip from the Regional District.

The current agreement with the Regional District's non-union staff includes a 1.7% wage increase that was effective January 1, 2019. The current collective agreement with the Regional District's union staff includes a 2% wage increase that was effective April 1, 2019.

The decrease in volunteer fire fighter remuneration is directly related to fewer provincial emergency wildfire callouts in 2019 relative to 2018.

The FIA specifically states that expenses include travel, memberships, tuition, relocation and registration fees paid directly to an employee or to a third party on behalf of the employee. These expenses are shown separately on the attached schedules for the Board of Directors and employees, and are not included as remuneration. Expenses are not limited to expenses that are generally perceived as perquisites, or bestowing personal benefits. The expenses include expenditures required for employees to perform their job functions, such as mileage reimbursements, and exclude benefits of a general nature applicable to all employees, such as medical, dental, extended health care, life insurance and similar plans.

**LEGAL/STATUTORY PROCEDURAL REQUIREMENTS:**

The Financial Information Act requires various financial information be prepared annually in addition to the annual financial statements. The Statement of Financial Information must be approved by both the Board and the Financial Officer.

The Financial Information Regulation sets out the detailed requirements, as well as reporting thresholds of the schedules to accompany the financial statements. For instance, the regulation sets out the \$25,000 reporting threshold for suppliers and the \$75,000 reporting threshold for employees.

Section 377 of the Local Government Act sets out the requirements for Regional Districts to follow certain financial reporting sections of the Community Charter that are applicable to municipalities.

Section 168 of the Community Charter sets out the requirement to report on the Board of Directors remuneration and expenses, as well as any contracts that a Board member may have with the local government.

Approval of the Statement of Financial Information (SOFI) by the Board concludes the legislated requirements.

**SCHEDULES:**


- Schedule 1 – 2019 Statement of Financial Information Approval
  - Schedule 2 – 2019 Schedule of Guarantee and Indemnity Agreements
  - Schedule 3 – 2019 Schedule of Board of Directors and Alternate Directors Remuneration & Expenses
  - Schedule 4 – 2019 Schedule of Employee Remuneration & Expenses
  - Schedule 5 – 2019 Schedule of Severance Agreements
  - Schedule 6 – 2019 Schedule of Payments Made for the Provision of Goods or Services
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Submitted by:



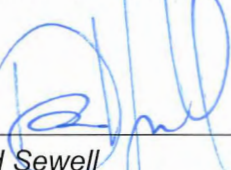
Rose Bronswyk Kassa  
Manager, Financial Services

Reviewed and Endorsed by:



Stephen Banmen  
General Manager, Finance

Approved for Inclusion:



David Sewell  
Chief Administrative Officer

**SCHEDULE 1**  
**REGIONAL DISTRICT OF NORTH OKANAGAN**

**2019 Statement of Financial Information Approval**

*(pursuant to BC Regulation 371/93 - Financial Information Regulation, Schedule 1, Section 9)*

The Regional District of North Okanagan Financial Statements for year ended December 31, 2019 includes:

- 1) a statement of assets and liabilities;
- 2) an operational statement;
- 3) a schedule of debts; and
- 4) a management report.


The Regional District of North Okanagan Statement of Financial Information for the year ended December 31, 2019 includes the above and the following additional schedules:

- Schedule 2 - Schedule of Guarantee and Indemnity Agreements;
- Schedule 3 - Schedule of Board of Directors and Alternate Directors Remuneration and Expenses;
- Schedule 4 - Schedule of Employee Remuneration and Expenses;
- Schedule 5 - Schedule of Severance Agreement; and
- Schedule 6 - Schedule of Payments Made for the Provision of Goods or Services

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, Section 9(2), approves all the statements and schedules included in this Statement of Financial Information, produced under the Financial Information Act.

  
\_\_\_\_\_  
Stephen Banmen, MBA  
General Manager, Finance

May 20/20  
Date

  
\_\_\_\_\_  
Kevin Acton  
Board Chair

May 20/20  
Date

**SCHEDULE 2**  
**REGIONAL DISTRICT OF NORTH OKANAGAN**

**2019 Schedule of Guarantee and Indemnity Agreements**

*(pursuant to BC Regulation 371/93 - Financial Information Regulation, Schedule 1, Section 5)*

The Regional District of North Okanagan has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation during the year ended December 31, 2019.

**SCHEDULE 3**  
**REGIONAL DISTRICT OF NORTH OKANAGAN**

**2019 Schedule of Board of Directors and Alternate Directors Remuneration and Expenses**

*(pursuant to Section 377 of the Local Government Act and BC Regulation 371/93 of the Financial Information)*

<b>Board Members</b>	<b>Position</b>	<b>Area</b>	<b>Remuneration</b>	<b>Expenses</b>
ACTON, Kevin	Director/Chair	Village of Lumby	\$ 35,392	\$ 5,309
ANDERSON, Scott	Alternate Director	City of Vernon	1,456	65
CAMERON, Hank	Director	Electoral Area "E"	31,140	12,158
CUMMING, Victor	Director	City of Vernon	16,078	486
DELISLE, Denis	Director	Electoral Area "F"	28,474	12,346
FAIRBAIRN, Patrick	Director	Electoral Area "D"	33,772	12,273
FEHR, Kelly	Alternate Director	City of Vernon	2,752	56
FLEMING, Robert	Director	Electoral Area "B"	29,342	3,498
FOISY, Eugene	Alternate Director	Electoral Area "E"	-	-
FOWLER, Shirley	Director	City of Armstrong	13,326	857
FRASER, Christine	Director	Township of Spallumcheen	12,780	436
GARES, Kari	Alternate Director	City of Vernon	2,184	96
GARLICK, James	Director	District of Coldstream	16,078	-
HACKETT, Dwayne	Alternate Director	Electoral Area "D"	-	942
HALVORSON, Herman	Alternate Director	Electoral Area "F"	728	176
HOYTE, Ruth	Alternate Director	District of Coldstream	4,208	5
LEMAIRE, Christine	Alternate Director	Township of Spallumcheen	910	137
LIPPERT, Wayne	Alternate Director	Electoral Area "C"	728	53
MCCUNE, Gregory	Alternate Director	City of Enderby	182	97
MUND, Akbal	Director	City of Vernon	19,064	525
NAHAL, Dalvir Kaur	Director	City of Vernon	11,142	199
OSTAFICHUK, Robert	Alternate Director	Village of Lumby	1,820	67
PEDEN, Blair	Alternate Director	Electoral Area "B"	728	30
PIEPER, Chris	Alternate Director	City of Armstrong	182	28
QUIRING, Brian	Director	City of Vernon	11,688	263
SCHREINER, Brian	Director	City of Enderby	13,326	1,007
SHATZKO, Amanda	Director/Vice-Chair	Electoral Area "C"	36,320	6,700
		<b>Total</b>	<b>\$ 323,802</b>	<b>\$ 57,811</b>

Director Brian Quiring through his company MQN Architects had architectural contracts with the Regional District for the Arts Centre Washroom Renovations and the Pat Duke Memorial Arena Upgrades.

**SCHEDULE 4**  
**REGIONAL DISTRICT OF NORTH OKANAGAN**

**2019 Schedule of Employee Remuneration & Expenses**

*(pursuant to BC Regulation 371/93 - Financial Information Regulation, Schedule 1, Section 6)*

<b>Employee Name</b>	<b>Position</b>	<b>Taxable Remuneration</b>	<b>Expenses</b>
ARMSTRONG, Elaine	Payroll Coordinator	\$ 76,368	\$ 533
BANMEN, Stephen	General Manager, Finance	140,832	4,070
BRONSWYK KASSA, Rosemary	Manager, Financial Services	103,631	4,124
CRICK, Alastair	Manager, Protective Services	94,237	1,463
DANALLANKO, Dale	DDF Operations Manager	107,696	81
de PFYFFER, James	Manager, Small Utilities	108,173	109
EDWARDS, Alexander	Project Manager	103,293	904
FOX, Michael	General Manager, Community Services	136,216	2,123
FRANK, Laura	Regional Planning Projects Manager	95,169	4,202
FRIESEN, John	Bylaw Enforcement Officer	87,635	3,956
GARDNER, David	Chief Building Inspector	103,305	10,188
GIBSON, Don	Senior Water Supply & Treatment Operator	95,619	508
HARTWIG, Corey	Electrical / Instrumentation Technician	96,997	993
HEIDT, Dustin	Chief Water Supply & Treatment Operator	112,399	2,267
JUNIPER, Paddy	Corporate Officer	108,280	2,503
KOHNERT, Nicole	Regional Engineering Services Manager	117,528	1,285
LAY, Paul	Distribution Operator / Mechanic	88,041	712
LIZOGUBOFF, Victor	Systems Analyst	92,077	155
LORD, John	Manager, Water Distribution	121,180	1,278
MARCOLIN, Zee	General Manager, Utilities	140,976	1,657
MAZZOTTA, Christopher	Manager, Information Technology	122,574	199
MELLOTT, Leah	General Manager, EA Administration	142,649	4,959
MYKYTUK, Becky	Water Supply & Treatment Operator II	86,527	845
NELSON, Tannis	Manager, Community Services	93,787	4,017
PEDE, Gary	Systems Analyst (SCADA)	83,323	164
PINKOSKI, Keith	Manager, Parks	88,750	5,024
RIEMER, Lance	Building Inspector II	78,315	9,170
ROBERTSON, Tyler	Water Supply & Treatment Operator II	85,501	475
ROSS, Gordon	Water Supply & Treatment Operator II	83,603	482
ROUTLEY, Greg	Deputy Planning Manager	105,626	1,759
SCHEPERS, Aaron	Electrical / Instrumentation Technician	88,810	633
SEWELL, David	Chief Administrative Officer	216,764	5,403
SKOBALSKI, Marnie	Planner II	87,076	1,623
SKUBLEN, Dwayne	Building Inspector III	87,076	13,859
SMAILES, Rob	General Manager, Planning & Building	136,145	4,417
STEVENS, Jennifer	Water Supply & Treatment Operator II	83,018	1,028
STOLTZ, Tanis	Manager, Human Resources	92,130	2,742
	<b>SUBTOTAL</b>	<b>3,891,326</b>	<b>99,909</b>
	Employees Under \$75,000	3,455,842	160,300
	Employer portion of CPP and EI premiums	-	348,201
	<b>TOTAL</b>	<b>\$ 7,347,168</b>	<b>\$ 608,410</b>

Any differences between this schedule and the financial statements are attributable to payroll overhead, benefits and timing. Remuneration is reported based on the year it is paid pursuant to Canada Revenue Agency regulations, whereas it is accounted for in the financial statements based on the year it is earned.



**SCHEDULE 5**  
**REGIONAL DISTRICT OF NORTH OKANAGAN**

**2019 Schedule of Severance Agreements**

*(pursuant to BC Regulation 371/93 - Financial Information Regulation, Schedule 1, Section 6)*

There were two severance agreements made between the Regional District of North Okanagan and its non-unionized group of employees during fiscal year 2019. The agreements ranged from 3 to 12 months of equivalent compensation.

**SCHEDULE 6**  
**REGIONAL DISTRICT OF NORTH OKANAGAN**

**2019 Schedule of Payments Made for the Provision of Goods or Services**

*(pursuant to BC Regulation 371/93 - Financial Information Regulation, Schedule 1, Section 7)*

<b>Suppliers over \$25,000</b>	<b>Total</b>
1 & 2 ELECTRIC	45,507
557969 B.C. LTD.	679,475
A & H DRILLING LTD.	235,058
ABERDEEN ELECTRIC	328,306
AECOM CANADA LTD.	185,097
ALLNORTH CONSULTANTS LIMITED	98,437
ALS CANADA LTD.	30,632
ANDREW SHERET LTD.	27,243
ASSOCIATED ENGINEERING (B.C.) LTD.	94,264
ASTROGRAPHIC INDUSTRIES LTD.	32,279
B.C. HYDRO & POWER AUTHORITY	1,205,172
B.C. TRANSIT	967,136
BI PUREWATER	80,854
BLACK PRESS GROUP LTD.	63,780
BRENNTAG CANADA INC.	81,561
BRY-MAC MECHANICAL LTD.	104,558
BURTON MARINE PILE DRIVING INC.	27,557
BX SWAN LAKE FIRE DEPT	25,279
C & A CONTRACTING	53,906
C.G.L. CONTRACTING LTD.	448,034
CABIN FORESTRY SERVICES LTD	214,089
CAPRICMW INSURANCE	283,618
CARO ANALYTICAL SERVICES	135,858
CARVELLO LAW CORPORATION	25,198
CDW CANADA INC.	190,354
CIMCO REFRIGERATION	30,800
CITY OF ENDERBY	807,810
COLDSTREAM DISTRICT OF	1,728,943
COLLIERS PROJECT LEADERS INC.	64,958
COLUMBIA SHUSWAP REG. DISTRICT	82,724
DAN'S BOBCAT SERVICES	96,072
DAVEY TREE EXPERT CO. OF CANADA LIMITED	29,860
DAVIDSON PRINGLE LLP IN TRUST	333,203
DAVIES WILDFIRE MANAGEMENT INC.	62,789
E.B. HORSMAN & SON LTD.	83,421
EAGLE MAPPING LTD.	75,390
ESRI CANADA LIMITED	60,592
EVEN KEEL VENTURES INC.	77,983
EVOQUA WATER TECHNOLOGIES LLC	35,184

<b>Suppliers over \$25,000</b>	<b>Total</b>
FORT GARRY FIRE TRUCKS	1,430,839
FORTISBC - NATURAL GAS	45,575
FRANK'S CLEANING SERVICE	29,275
FRASER VALLEY REGIONAL DISTRICT	88,385
FULTON & COMPANY LLP	72,153
FULTON & COMPANY LLP IN TRUST	945,895
G. EPEL CONSTRUCTION LTD.	154,495
GEM QUALITY HOMES LTD.	41,354
GENTECH ENGINEERING INC.	38,950
GFL ENVIRONMENTAL INC	2,064,880
GHD LIMITED	58,141
GOLDER ASSOCIATES LTD.	307,735
GREEN ROOTS PLAY EQUIPMENT INC.	88,377
GUILLEVIN INTERNATIONAL INC.	33,720
HACH SALES & SERVICE CANADA LTD.	69,215
HARRISON INDUSTRIAL CONTRACTING LTD.	28,452
I.C.R. AIR CONDITIONING	61,097
INSURANCE CORPORATION OF BRITISH COLUMBIA	44,083
INTERCITY RECYCLE LTD.	78,336
INTERIOR COMMUNICATIONS	31,175
INTERIOR FREIGHT & BOTTLE DEPOT LTD.	36,889
ITRON CANADA INC.	36,425
JPW ROAD AND BRIDGE INC.	130,885
JS FERGUSON	568,755
K-9 SYSTEMS CONTROL	202,214
KEMIRA WATER SOLUTIONS CANADA INC. MI MUNICIPAL	285,700
KERR WOOD LEIDAL ASSOCIATES LTD.	303,517
LARRATT AQUATIC CONSULTING LTD.	29,683
LUMBY & DISTRICT CHAMBER OF COMMERCE	30,000
LUMBY VILLAGE OF	560,486
MANULIFE FINANCIAL	186,592
MCFARLANE CONTRACTING LTD.	30,996
MEADOWLARK HOLDINGS LTD.	36,203
MEARL'S MACHINE WORKS LTD.	43,518
MEQUIPCO LTD.	26,573
MINISTER OF FINANCE & CORPORATE RELATIONS	76,830
MONASHEE LAND SURVEYING AND GEOMATICS LTD.	30,360
MORGAN'S GLASS COMPANY LTD.	62,771
MOUNTAIN SIDE EARTHWORKS LTD.	1,698,047
MOYER BRAD	29,984
MQN ARCHITECTS LTD.	58,644
MUNICIPAL INSURANCE ASSOCIATION OF B.C.	97,792
MUNICIPAL PENSION PLAN	1,068,297
OK EXCAVATING	92,662
OKANAGAN BASIN WATER BOARD	667,135
OKANAGAN KOOTENAY STERILE INSECT RELEASE PROGRAM	457,519
OKANAGAN OFFICE SYSTEMS	36,946

<b>Suppliers over \$25,000</b>	<b>Total</b>
OKANAGAN REGIONAL LIBRARY	728,054
OKC COATINGS	134,221
PASSIVE REMEDIATION SYSTEMS LTD.	29,283
PAUL DICK LOGGING LTD	519,486
QUAD MECHANICAL LTD.	34,040
R-355 ENTERPRISES LTD.	34,057
RAMTECH ENVIRONMENTAL PRODUCTS	34,249
RECEIVER GENERAL FOR CANADA	1,676,128
REGIONAL DISTRICT OF CENTRAL OKANAGAN	125,965
ROCKY MOUNTAIN PHOENIX	44,256
RUSSELL N. SHORTT	30,990
SCV CONTRACTORS CORPORATION	62,861
SIERRA LANDSCAPING LTD.	34,577
SMITH CAMERON PROCESS SOLUTIONS	52,104
STEWART McDANNOLD STUART	40,793
SUN LIFE ASSURANCE COMPANY OF CANADA	134,422
SUNCOR ENERGY PRODUCTS PARTNERSHIP	47,405
SUPER SAVE DISPOSAL INC.	70,662
SUPER SAVE TOILET RENTAL INC.	27,367
TEALE'S WATER UTILITY SERVICES LTD.	44,670
TELUS	74,765
TELUS MOBILITY	44,131
TEMPEST DEVELOPMENT GROUP	26,291
TERRAPURE ENVIRONMENTAL	102,219
THE GROUND GUYS LANDSCAPE MANAGEMENT	83,101
TRUE CONSULTING GROUP - KELOWNA	70,940
UNIVAR CANADA LTD.	65,458
URBAN SYSTEMS LTD.	204,052
VADIM COMPUTER MGMT. GROUP LTD.	25,924
VERNON & DIST. ASSOC. FOR COMMUNITY LIVING	49,068
VERNON & DISTRICT PERFORMING ARTS CENTRE	315,589
VERNON CITY OF	7,666,339
VERNON ON SITE FENCING LTD	25,696
WASTE CONNECTIONS OF CANADA	68,172
WATERHOUSE ENVIRONMENTAL SERVICES CORP.	150,260
WATERS EDGE ENGINEERING LTD	45,930
WESTERN WATER ASSOCIATES LTD	39,789
WILDSTONE CONSTRUCTION & ENGINEERING	820,536
WISEWORTH CANADA INDUSTRIES (1996) LTD.	29,219
WORKSAFEBC	76,195
WSP CANADA GROUP LIMITED	219,931
XYLEM CANADA COMPANY	1,165,770
<b>Total Paid to Suppliers over \$25,000</b>	<b>37,105,500</b>
Total Paid to Suppliers under \$25,000	2,830,959
<b>Total Paid to Suppliers</b>	<b>39,936,459</b>

<b>Suppliers over \$25,000</b>	<b>Total</b>
<b>Payments for grants exceeding \$25,000</b>	
ARTS COUNCIL OF NORTH OKANAGAN	149,400
CHERRYVILLE COMMUNITY CLUB	48,000
GREATER VERNON MUSEUM & ARCHIVES	244,000
LUMBY CURLING CLUB	38,750
MONASHEE ARTS COUNCIL	29,750
OKANAGAN BOYS & GIRLS CLUB	176,700
OKANAGAN FILM COMMISSION	33,000
VERNON PUBLIC ART GALLERY	212,700
VERNON SCIENCE AND DISCOVERY SOCIETY	32,500
<b>Total of all grants exceeding \$25,000</b>	<b>964,800</b>
<b>TOTAL ALL SUPPLIERS</b>	<b>40,901,259</b>

Any differences between this schedule and the financial statements are related to the following. First, this schedule is prepared on a cash basis of accounting versus the accrual basis used to prepare the financial statements. Also, the schedule includes the full GST paid to the suppliers, while the financial statements are net of the GST rebate.