

# STAFF REPORT

**TO: Board of Directors**

**FROM: Finance Department**

**SUBJECT: 2021 Statement of Financial Information**

**File No: 1830.2021**

**Date: May 18, 2022**

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## **RECOMMENDATION:**

That the 2021 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; and
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 2021 Financial Statements were approved by both the Audit Committee and the Board of Directors at their April 20, 2022 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 deadline for the Statement of Financial Information is June 30<sup>th</sup> each year.

## 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		
	2021	2020	Change	2021	2020	Change
Employees >75,000	35	44	-9	3,730,897	4,472,033	(741,136)
Employees <75,000	89	76	13	3,339,427	2,819,552	519,875
Volunteer Fire Fighters	92	76	16	848,301	358,299	490,002
	216	196	20	\$ 7,918,625	\$ 7,649,884	\$ 268,742

In 2021, the shift in the number of employees between the over \$75,000 and the under \$75,000 categories relates to staff turnover and the decrease in the number of pay periods, rather than an increase/decrease of positions. The increase in the number of volunteer firefighters relates to the volunteer fire fighter response to the BC Wildfires in 2021. The employee count includes all full-time, part-time, casual and seasonal staff, as well as both current and former staff, that received pay and a T4 income tax slip from the Regional District.

Remuneration for staff, excluding volunteer firefighters, decreased by \$221,261; however, the 2020 comparative figure represents 27 pay periods, which occurs once every eleven years. The additional pay period distorts the comparative figure for annual comparison. Each pay period in 2020 represented approximately \$270,000 in bi-weekly remuneration. In 2021, Regional District staff received a 2.0% wage increase effective January 1, 2021. On July 28, 2021 staff at the water treatment plants decertified from CUPE; thus, all staff at the Regional District are now non-union.

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 of Directors and the Financial Officer.

The Financial Information Regulation sets out the detailed requirements, as well as reporting thresholds for the schedules that 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 – 2021 Statement of Financial Information Approval

Schedule 2 – 2021 Schedule of Guarantee and Indemnity Agreements

Schedule 3 – 2021 Schedule of Board of Directors and Alternate Directors Remuneration & Expenses

Schedule 4 – 2021 Schedule of Employee Remuneration & Expenses

Schedule 5 – 2021 Schedule of Severance Agreements

Schedule 6 – 2021 Schedule of Payments Made for the Provision of Goods or Services

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**

**2021 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, 2021 includes:

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

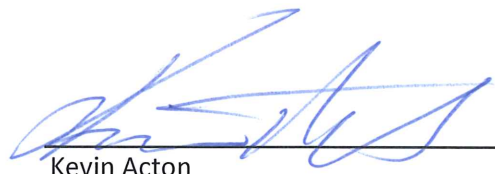
The Regional District of North Okanagan Statement of Financial Information for the year ended December 31, 2021 includes the above and the following additional schedules:

- Schedule 1 - Statement of Financial Information Approval;  
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 18/22  
\_\_\_\_\_  
Date

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

May 18/22  
\_\_\_\_\_  
Date

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

**2021 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, 2021.

### SCHEDULE 3

### REGIONAL DISTRICT OF NORTH OKANAGAN

#### 2021 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 Act)*

Board Members	Position	Area	Remuneration	Expenses
ACTON, Kevin	Director/Chair	Village of Lumby	\$ 37,080	\$ 114
ANDERSON, Scott	Alt. Director	City of Vernon	618	-
BIELBY, Renee	Alt. Director	Electoral Area "C"	-	-
CAMERON, Hank	Director	Electoral Area "E"	32,664	-
CUMMING, Victor	Director	City of Vernon	20,772	-
DELISLE, Denis	Director	Electoral Area "F"	31,056	-
FAIRBAIRN, Patrick	Director	Electoral Area "D"	37,932	1,376
FEHR, Kelly	Alt. Director	City of Vernon	5,820	-
FLEMING, Robert	Director	Electoral Area "B"	36,876	8
FOISY, Eugene	Alt. Director	Electoral Area "E"	-	-
FOWLER, Shirley	Director	City of Armstrong	14,952	-
FRASER, Christine	Director	Township of Spallumcheen	14,952	-
GARES, Kari	Director	City of Vernon	4,934	-
GARLICK, James	Director	District of Coldstream	20,772	32
HACKETT, Dwayne	Alt. Director	Electoral Area "D"	-	29
HALVORSON, Herman	Alt. Director	Electoral Area "F"	-	-
HOYTE, Ruth	Alt. Director	District of Coldstream	6,850	-
LEMAIRE, Christine	Alt. Director	Township of Spallumcheen	824	-
MCCUNE, Gregory	Alt. Director	City of Enderby	-	-
MUND, Akbal	Director	City of Vernon	24,804	-
NAHAL, Dalvir	Director	City of Vernon	10,176	-
OSTAFICHUK, Robert	Alt. Director	Village of Lumby	2,020	-
PEDEN, Blair	Alt. Director	Electoral Area "B"	206	-
PIEPER, Chris	Alt. Director	City of Armstrong	412	-
QUIRING, Brian	Director	City of Vernon	14,952	-
SCHREINER, Brian	Director	City of Enderby	14,952	-
SHATZKO, Amanda	Director/Vice-Chair	Electoral Area "C"	43,200	-
<b>Total</b>			<b>\$ 376,824</b>	<b>\$ 1,558</b>

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

# SCHEDULE 4

## REGIONAL DISTRICT OF NORTH OKANAGAN

### 2021 Schedule of Employee Remuneration & Expenses

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

Employee	Position	Remuneration	Expenses
ACKERMAN, Brad	Manager, Parks, Recreation & Culture	\$ 104,876	\$ 1,514
ARMSTRONG, Elaine	Payroll Coordinator	77,624	464
BANMEN, Stephen	General Manager, Finance	148,312	387
BEVAN, Ashley	Deputy Corporate Officer	84,099	2,466
BRETT, Tricia	Manager, Water Quality	93,997	2,197
BRONSWYK KASSA, Rosemary	Manager, Financial Services	106,502	2,416
CRICK, Alastair	Manager, Protective Services	114,103	40
DANALLANKO, Dale	Manager, DDF Operations	107,696	47
EDWARDS, Alexander	Project Manager	106,502	438
FRANK, Laura	Regional Planning Projects Manager	96,783	49
GREGERSON, Ashley	Communications Officer	78,172	1,259
HARTWIG, Corey	Electrical Instrumentation Technician	103,943	380
HEIDT, Dustin	Lead Water Supply & Treatment Operator	121,226	1,394
IRELAND, Elizabeth	Financial Analyst	78,398	3,512
LIZOGUBOFF, Victor	Systems Analyst	93,003	64
LORD, John	Manager, Water Distribution	124,553	776
MARCOLIN, Zee	General Manager, Utilities	145,911	2,412
MAZZOTTA, Christopher	Manager, Information Technology	123,080	266
MELLOTT, Leah	General Manager, EA Administration	148,558	1,174
MINCHENKO, Ryan	Building Inspector III	79,860	14,169
MYKYTUK, Becky	Water Supply & Treatment Operator III	105,617	1,204
NELSON, Tannis	Assistant Manager, Parks, Recreation & Culture	97,171	1,808
PARKER, Keiko	Manager, Small Utilities	81,871	1,690
PEDE, Gary	Systems Analyst (SCADA)	85,223	68
PHILLIPS, Michael	Engineering Technologist	76,731	438
RIEMER, Lance	Building Inspector II	81,417	14,072
ROUTLEY, Greg	Deputy Planning Manager	107,033	943
SCHEPERS, Aaron	Electrical Instrumentation Technician	92,239	132
SCHUBERT, Jim	Manager, Environmental Services	120,209	3,778
SEWELL, David	Chief Administrative Officer	223,686	1,851
SKOBALSKI, Marnie	Planner II	89,343	189
SKUBLEN, Dwayne	Chief Building Inspector	99,990	11,164
SMAILES, Rob	General Manager, Planning & Building	142,599	855
STOLTZ, Tanis	Manager, Human Resources	104,167	1,365
TUCKER, CHRIS	Water Supply & Treatment Operator III	86,406	1,090
<b>SUBTOTAL</b>		<b>3,730,897</b>	<b>76,068</b>
Employees Under \$75,000		4,288,355	95,482
Employer portion of CPP and EI premiums		-	398,248
<b>TOTAL</b>		<b>\$ 8,019,252</b>	<b>\$ 569,798</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**

**2021 Schedule of Severance Agreements**

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

There were four severance agreements made between the Regional District of North Okanagan and its non-unionized group of employees during fiscal year 2021.

The agreements ranged from 1 to 12 months of equivalent compensation.

## SCHEDULE 6

### REGIONAL DISTRICT OF NORTH OKANAGAN

#### 2021 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 Exceeding \$25,000</b>	<b>Total</b>
1 & 2 ELECTRIC	29,519
ABERDEEN ELECTRIC	243,234
ADAMS GENERAL CONTRACTING	32,255
ADELANTAR CONSULTING	105,205
AECOM CANADA LTD.	150,272
AIM ROADS INC.	180,163
ANDREW SHERET LTD.	87,344
ARMSTRONG MACHINE SHOP LTD.	68,536
ASSOCIATED ENGINEERING (B.C.) LTD.	49,398
ASSOCIATED FIRE SAFETY EQUIPMENT	608,779
AWC WATER SOLUTIONS LTD.	200,947
BANNISTER CHEVROLET INC.	55,478
BANNGATE HOLDINGS LTD.	46,929
B.C. HYDRO & POWER AUTHORITY	1,258,611
B.C. TRANSIT	622,153
BDO CANADA LLP	25,766
BEAR PAW EARTHWORKS LTD.	240,496
BIG GUNS ROOFING LTD.	159,296
BLACK PRESS GROUP LTD.	46,863
BMO BANK OF MONTREAL	97,844
BOSS CREEK DEVELOPEMENTS	46,929
BRENNTAG CANADA INC.	114,251
CABIN RESOURCE MANAGEMENT LTD.	463,974
CAPRICMW INSURANCE SERVICES LTD.	369,017
CARO ANALYTICAL SERVICES	173,465
CARVER CONSTRUCTION LTD.	253,430
CDW CANADA INC.	176,860
CENTRIX CONTROL SOLUTIONS LIMITED PARTNERSHIP	56,647
CENTRALSQUARE CANADA SOFTWARE INC.	39,144
C.G.L. CONTRACTING LTD.	607,118
COLDSTREAM DISTRICT OF	2,183,211
COLUMBIA SHUSWAP REG. DISTRICT	94,660
COMMISSIONAIRES BC	166,582
CORBETT OFFICE EQUIPMENT	32,219
CORMAC PROJECTS INC.	295,118
DAN'S BOBCAT SERVICES	132,644
DAVE'S MOWING	30,009
DAWSON INTERNATIONAL TRUCK CENTRES LTD.	34,143

<b>Suppliers Exceeding \$25,000</b>	<b>Total</b>
E.B. HORSMAN & SON LTD.	103,530
CITY OF ENDERBY	788,235
ESRI CANADA LIMITED	85,321
FLETCHER PAINE ASSOCIATES LTD.	29,067
FORMA CONSTRUCTION LTD.	69,195
FORT GARRY FIRE TRUCKS	205,000
FORTISBC - NATURAL GAS	58,106
FRANK'S CLEANING SERVICE	46,992
FRASER VALLEY REGIONAL DISTRICT	265,000
FRONTIER GEOSCIENCES INC.	32,246
FRONTLINE OPERATIONS GROUP	54,020
FULTON & COMPANY LLP	58,455
FULTON & COMPANY LLP IN TRUST	901,874
GFL ENVIRONMENTAL INC	2,225,444
GHD LIMITED	54,504
GOLDER ASSOCIATES LTD.	119,098
GREYBACK CONSTRUCTION LTD	67,997
GRINDROD RECREATION ASSOCIATION	28,015
HACH SALES & SERVICE CANADA LTD.	107,873
INFRASTRUCT PRODUCTS	31,106
INLAND DIVERS UNDERWATER SERVICE LTD.	27,978
INSURANCE CORPORATION OF BRITISH COLUMBIA	38,220
INTERIOR COMMUNICATIONS	64,862
INTERIOR FREIGHT & BOTTLE DEPOT LTD.	289,164
INTERCITY RECYCLE LTD.	135,807
KEKULI PAINT & DRYWALL	26,623
KEMIRA WATER SOLUTIONS CANADA INC. MI MUNICIPAL	464,907
KERR WOOD LEIDAL ASSOCIATES LTD.	401,481
KIMCO CONTROLS LTD.	73,607
KLL CONSTRUCTION INC.	315,083
LIDSTONE & COMPANY IN TRUST	162,914
LIVINGWOOD FLOORS INC	136,148
LUMBY VILLAGE OF	895,530
MARA MUSICAL & ATHLETIC ASSOC.	49,633
MCELHANNEY LTD.	82,829
MCFARLANE CONTRACTING LTD.	35,319
MINISTER OF FINANCE	245,887
MONAGHAN ENGINEERING & CONSULTING LTD.	194,561
MOYER BRAD	35,508
MUNICIPAL INSURANCE ASSOCIATION OF B.C.	103,899
MUNICIPAL PENSION PLAN	1,185,576
NU-WEST CONSTRUCTION PRODUCTS	39,504
OCEAN MARKER SPORT SURFACES (2014) LTD.	38,640
OKANAGAN BASIN WATER BOARD	649,724
OKANAGAN REGIONAL LIBRARY	782,394

<b>Suppliers Exceeding \$25,000</b>	<b>Total</b>
OKANAGAN KOOTENAY STERILE INSECT RELEASE PROGRAM	446,952
OK EXCAVATING	56,260
PAC WEST VENTURES CORP.	64,439
PAUL DICK LOGGING LTD	270,886
POSTILL NIXON EARTHWORKS	38,196
PRSI CLEAN GREEN ENVIRO SOLUTIONS	35,018
PW TRENCHLESS CONSTRUCTION INC.	1,854,938
R-355 ENTERPRISES LTD.	250,151
RC STRATEGIES INC	61,803
RECEIVER GENERAL FOR CANADA	1,923,960
REGIONAL DISTRICT OF CENTRAL OKANAGAN	141,502
RELATE JANITORIAL SERVICES INC.	25,889
ROLLINS MACHINERY LTD.	27,042
SAWCHUK DEVELOPMENT CO. LTD.	2,493,027
SCG PROCESS	102,473
SCV CONTRACTORS CORPORATION	76,393
SILVERCREST TRUCKING & EXCAVATING	248,965
SILVER STAR GATEWAY BUSINESS PARK	65,453
SPECTRUM RESOURCE GROUP INC	95,641
SPEEDPRO SIGNS	101,435
STEWART McDANNOLD STUART	47,490
SUEZ WATER TECHNOLOGIES & SOLUTIONS CANADA	80,640
SUMMIT VALVE AND CONTROLS INC	168,643
SUNCOR ENERGY PRODUCTS PARTNERSHIP	45,987
SUN LIFE ASSURANCE COMPANY OF CANADA	338,002
SUPER SAVE DISPOSAL INC.	86,239
SWAN LAKE MOTORS	41,754
TEALE'S WATER UTILITY SERVICES LTD.	101,993
TELUS	37,512
TELUS MOBILITY	45,794
TEMPEST DEVELOPMENT GROUP	37,527
TETRA TECH CANADA INC.	70,334
THE GROUNDS GUYS LANDSCAPE MANAGEMENT	28,440
TRANSCENDENT MINING AND MOBILIZATION	46,803
UNIVAR CANADA LTD.	171,503
UPANUP STUDIOS INC.	53,148
URBAN SYSTEMS LTD.	89,928
VERNON CITY OF	6,296,223
VERNON & DIST. ASSOC. FOR COMMUNITY LIVING	56,540
VERNON & DISTRICT PERFORMING ARTS CENTRE	306,385
WASTE CONNECTIONS OF CANADA	48,552
WATERHOUSE ENVIRONMENTAL SERVICES CORP.	146,379
WORKSAFEBC	102,607
WSP CANADA INC.	40,562
<b>Total Paid to Suppliers Exceeding \$25,000, Excluding Grants</b>	<b>38,254,789</b>

<b>Suppliers Exceeding \$25,000</b>	<b>Total</b>
Total Paid to All Suppliers \$25,000 or less	3,020,870
<b>Subtotal</b>	<b>41,275,659</b>
 <b>Payments for Grants Exceeding \$25,000</b>	
ARTS COUNCIL OF NORTH OKANAGAN	157,700
CHERRYVILLE COMMUNITY CLUB	85,560
CHERRYVILLE COMMUNITY FOOD & RESOURCE SOCIETY	79,000
FRIENDS OF OKANAGAN RAIL TRAIL SOCIETY	25,650
GREATER VERNON MUSEUM & ARCHIVES	261,330
LUMBY CURLING CLUB	47,428
LUMBY & DISTRICT CHAMBER OF COMMERCE	40,000
MONASHEE ARTS COUNCIL	35,500
OKANAGAN BOYS & GIRLS CLUB	200,865
OKANAGAN NATION ALLIANCE	31,750
OKANAGAN SIMILKAMEEN STEWARDSHIP SOCIETY	35,000
OKANAGAN FILM COMMISSION	44,000
OKANAGAN INDIAN BAND	90,000
RIVERSIDE COMMUNITY ASSOCIATION	25,939
VERNON PUBLIC ART GALLERY	210,630
VERNON SCIENCE AND DISCOVERY SOCIETY	32,500
<b>Total of All Grants Exceeding \$25,000</b>	<b>1,402,852</b>
 <b>TOTAL OF ALL SUPPLIERS</b>	 <b>\$ 42,678,511</b>

Any differences between this schedule and the financials 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.