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**TO: Board of Directors**

**FROM: Finance Department**

**SUBJECT: 2022 Statement of Financial Information**

<b>File No:</b> 1830.2021
<b>Date:</b> May 9, 2023

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**RECOMMENDATION:**

That the 2022 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 2022 Financial Statements were approved by both the Audit Committee and the Board of Directors at their April 19, 2023 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		
	2022	2021	Change	2022	2021	Change
Employees >75,000	41	35	6	4,486,370	3,730,897	755,473
Employees <75,000	82	89	-7	3,134,059	3,339,427	(205,368)
Volunteer Fire Fighters	90	92	-2	525,447	848,301	(322,854)
	213	216	-3	\$ 8,145,876	\$ 7,918,625	\$ 227,251

In 2022, the shift in the number of employees to the over \$75,000 category from the under \$75,000 category is mainly due to a number of staff within one wage level band that has reached the \$75,000 level following the annual increases within the staff employment agreement. A few more staff will surpass \$75,000 in the next couple of years.

The overall number of positions was fairly stable in 2022. 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. The total number of positions is also impacted by staff turnover.

Remuneration for staff, excluding volunteer firefighters, increased by \$550,105, primarily due to a 2% wage increase that was effective January 1, 2022. In addition to the wage increase, staff members are also paid out annually for unused vacation time in excess of two weeks. Sick time is also paid out when employees terminate their employment pursuant to the staff agreement. Vesting of the sick benefit occurs after 5 years of service and is paid out at 25% and increases to 50% after 10 years to a maximum of 525 hours. Vacation and sick payouts represented about 4% of the increase in remuneration.

The Financial Information Act 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. Expenses also 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 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 by the Board concludes the legislated requirements.

**SCHEDULES:**

- Schedule 1 – 2022 Statement of Financial Information Approval
- Schedule 2 – 2022 Schedule of Guarantee and Indemnity Agreements
- Schedule 3 – 2022 Schedule of Board of Directors and Alternate Directors Remuneration & Expenses
- Schedule 4 – 2022 Schedule of Employee Remuneration & Expenses
- Schedule 5 – 2022 Schedule of Severance Agreements
- Schedule 6 – 2022 Schedule of Payments Made for the Provision of Goods or Services

Submitted by:



Rose Bronsweyk 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**

**2022 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, 2022 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, 2022 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



Kevin Acton  
Board Chair

May 17, 2023

Date

May 17, 2023

Date

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

**2022 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, 2022.

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

**2022 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)*

<b>Board Members</b>	<b>Position</b>	<b>Area</b>	<b>Remuneration</b>	<b>Expenses</b>
ACTON, Kevin	Director/Chair	Village of Lumby	\$ 38,412	\$ 1,443
ANDERSON, Scott	Alt. Director	City of Vernon	213	-
BIELBY, Renee	Alt. Director	Electoral Area "C"	426	
CAMERON, Hank	Director	Electoral Area "E"	28,952	35
COCHRANE, Patrick	Alt. Director	District of Coldstream	1,065	
CRAMER, Joe	Alt. Director	City of Armstrong	213	
CUMMING, Victor	Director	City of Vernon	21,516	-
DELISLE, Denis	Alt. Director	Electoral Area "F"	27,951	9,157
DURNING, Teresa	Alt. Director	City of Vernon	1,065	
FAIRBAIRN, Patrick	Director	Electoral Area "D"	38,952	7,769
FEHR, Kelly	Director	City of Vernon	7,605	-
FLEMING, Robert	Director	Electoral Area "B"	38,544	3,648
FOISY, Eugene	Alt. Director	Electoral Area "E"	213	-
FOWLER, Shirley	Director	City of Armstrong	15,492	-
FRASER, Christine	Director	Township of Spallumcheen	15,492	-
FRERICHS, Lynne	Alt. Director	City of Armstrong	426	
GARES, Kari	Director	City of Vernon	15,599	-
GARLICK, James	Alt. Director	District of Coldstream	19,278	-
GUY, Brian	Alt. Director	City of Vernon	1,296	
HACKETT, Dwayne	Alt. Director	Electoral Area "D"	426	-
HALVORSON, Herman	Alt. Director	Electoral Area "F"	426	-
HOPKINS, Allysa	Director	Electoral Area "F"	4,647	10
HOYTE, Ruth	Director	District of Coldstream	9,540	-
JOHNSON, James	Director	Electoral Area "E"	4,888	
LEMAIRE, Christine	Alt. Director	Township of Spallumcheen	1,065	-
MELLOTT, Teresa L	Alt. Director	Electoral Area "C"	426	-
MUND, Akbal	Alt. Director	City of Vernon	23,319	-
OSTAFICHUK, Robert	Alt. Director	Village of Lumby	1,668	-
PIEPER, Chris	Alt. Director	City of Armstrong	639	-
QUIRING, Brian	Director	City of Vernon	15,492	-
RUNYAN, Simone	Alt. Director	District of Coldstream	213	
SCHREINER, Brian	Director	City of Enderby	15,492	-
SHATZKO, Amanda	Director/Vice-Chair	Electoral Area "C"	44,989	10,239
<b>Total</b>			<b>\$ 395,940</b>	<b>\$ 32,301</b>

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

**2022 Schedule of Employee Remuneration & Expenses**

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

<b>Employee</b>	<b>Position</b>	<b>Remuneration</b>	<b>Expenses</b>
ACKERMAN, Brad	Manager, Parks, Recreation & Culture	\$ 110,454	\$ -
ARMSTRONG, Elaine	Payroll Coordinator	109,023	338
BANMEN, Stephen	General Manager, Finance	165,140	3,990
BEVAN, Ashley	Deputy Corporate Officer	90,817	2,903
BRETT, Tricia	Manager, Water Quality	107,450	2,357
BRONSWYK KASSA, Rosemary	Manager, Financial Services	118,132	4,985
BUSBY, Alec	Assistant Utilities Engineer	76,050	1,776
CRICK, Alastair	Manager, Protective Services	101,341	1,330
DANALLANKO, Dale	Manager, DDF Operations	112,138	361
EDWARDS, Alexander	Project Manager	109,642	645
FRANK, Laura	Regional Planning Projects Manager	99,723	2,457
GANZ, Skyler	Engineering Technologist	76,658	994
GREGERSON, Ashley	Communications Officer	76,661	100
HARTWIG, Corey	Electrical Instrumentation Technician	103,078	1,234
HEIDT, Dustin	Lead Water Supply & Treatment Operator	121,104	544
LIZOGUBOFF, Victor	Systems Analyst	98,292	2,752
LOCKWOOD, Ryan	Water Supply & Treatment Operator II	83,867	1,181
LORD, John	Manager, Water Distribution	128,173	1,416
MARCOLIN, Zee	General Manager, Utilities	161,445	3,088
MAZZOTTA, Christopher	Manager, Information Technology	127,351	54
MCLAUGHLIN, Jamie	Bylaw Enforcement Officer	77,890	1,883
MELLOTT, Leah	General Manager, EA Administration	141,438	936
MILES, Jennifer	Planner II	81,693	818
MINCHENKO, Ryan	Building Inspector III	86,314	15,004
MURRAY, Darren	Environmental Coordinator	76,205	1,673
MYKYTUK, Becky	Water Supply & Treatment Operator III	104,910	297
NELSON, Tannis	Manager, Culture and Community Services	99,723	1,061
PARKER, Keiko	Manager, Small Utilities	93,899	-
PEDE, Gary	Systems Analyst (SCADA)	94,229	54
PHILLIPS, Michael	Engineering Technologist	80,043	552
RIEMER, Lance	Building Inspector II	84,039	13,097
ROUTLEY, Greg	Deputy Planning Manager	109,293	892
SCHEPERS, Aaron	Electrical Instrumentation Technician	93,223	345
SCHUBERT, Jim	Manager, Environmental Services	128,222	2,645
SEWELL, David	Chief Administrative Officer	239,483	7,035
SKUBLEN, Dwayne	Chief Building Inspector	108,716	13,620
SMAILES, Rob	General Manager, Planning & Building	156,296	2,494

<b>Employee</b>	<b>Position</b>	<b>Remuneration</b>	<b>Expenses</b>
STOLTZ, Tanis	Manager, Human Resources	117,783	2,062
TUCKER, CHRIS	Water Supply & Treatment Operator III	105,019	271
WILSON, Ian	General Manager, Strategic & Community Services	154,757	1,945
ZOORKAN, Warren	GIS Technologist	76,658	28
	<b>SUBTOTAL</b>	<b>\$ 4,486,370</b>	<b>\$ 99,217</b>
Employees Under \$75,000		3,659,506	103,707
Employer portion of CPP and EI premiums		-	418,949
	<b>TOTAL</b>	<b>\$ 8,145,875</b>	<b>\$ 621,874</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**

**2022 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 2022.

The agreements ranged from 2 to 12 months of equivalent compensation.

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

**2022 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	159,580
1233972 Bc Ltd. DbA Wellman Contracting	72,968
Aberdeen Electric	254,901
Adelantar Consulting	307,339
Aecom Canada Ltd.	50,401
Allan Brooks Nature Centre Society	26,422
Allnorth Consultants Limited	33,388
ALS Canada Ltd.	28,699
Alumichem Canada Inc.	123,295
Andrew Sheret Ltd.	53,233
Associated Fire Safety Equipment	82,655
B.C. Hydro & Power Authority	1,262,735
B.C. Transit	845,863
Bba Field Services Ltd.	195,843
Bdo Canada Llp	28,424
Bear Paw Earthworks Ltd.	41,210
Black Press Group Ltd.	38,942
Brenntag Canada Inc.	317,969
Bry-Mac Mechanical Ltd.	25,303
Bx Swan Lake Fire Dept	29,084
C.G.L. Contracting Ltd.	1,235,568
Cabin Operations Ltd.	147,636
Caro Analytical Services	123,469
Cdw Canada Inc.	143,128
Centralsquare Canada Software Inc.	67,769
Centrix Control Solutions Limited Partnership	56,649
Centrix Control Solutions Lp	30,199
Chapman Industries Ltd.	1,197,342
Coldstream District of	2,397,003
Columbia Shuswap Reg. District	151,346
Corbett Office Equipment	28,369
Dan's Bobcat Services	115,883
Dave's Mowing	30,609
E.B. Horsman & Son Ltd.	87,606
Enderby City of	842,480
Esri Canada Limited	162,498
Fireworks Consulting Inc.	30,881
Flury Earthworks Ltd.	269,822

<b>Suppliers Exceeding \$25,000</b>	<b>Total</b>
Fort Garry Fire Trucks	144,864
Fortisbc - Natural Gas	68,238
Frank's Cleaning Service	42,376
Friends of Okanagan Rail Trail Society	134,165
Fulton & Company LLP	58,806
Geostream Environmental Consulting	30,735
GFL Environmental Inc	2,278,791
GHD Limited	45,230
Global Philanthropic Inc. - Canada	48,266
Golder Associates Ltd.	107,337
Grindrod Recreation Association	37,986
Hach Sales & Service Canada Ltd.	85,898
Houle Electric Limited	33,325
Inland Divers Underwater Service Ltd.	29,956
Insurance Corporation of British Columbia	39,383
Interior Freight & Bottle Depot Ltd.	214,802
Ironman Directional Drilling Ltd.	305,840
Irwin's Safety & Industrial Labour	32,021
Itron Canada Inc.	36,725
Kalamalka Security Inc.	26,964
Kemira Water Solutions Canada Inc. Mi Municipal	509,853
Kerr Wood Leidal Associates Ltd.	274,219
Kwantlen Polytechnic University	60,895
Lawson Engineering & Development Services Ltd.	45,926
Lumby Village of	783,095
Mcelhanney Ltd.	374,856
Mcfarlane Contracting Ltd.	47,246
Mearl'S Machine Works Ltd.	65,532
Minister of Finance	132,807
Minister of Finance - EHT	165,482
Monaghan Engineering & Consulting Ltd.	266,361
Moyer Brad	29,547
Municipal Insurance Association of B.C.	485,017
Municipal Pension Plan	1,130,599
Newell Amanda	26,250
NGL Nordicity Group Limited	28,686
Ok Excavating	93,301
Okanagan Basin Water Board	666,027
Okanagan Kootenay Sterile Insect Release Program	467,900
Okanagan Office Systems	47,116
Okanagan Regional Library	794,658
Pacific Flow Control Ltd.	59,752
Paul Dick Logging Ltd	298,865
PRSI Clean Green Enviro Solutions	28,638
PW Trenchless Construction Inc.	2,159,997

<b>Suppliers Exceeding \$25,000</b>	<b>Total</b>
Quantum Industrial Solutions	41,213
R-355 Enterprises Ltd.	135,481
Ramtech Environmental Products	36,730
Receiver General For Canada	1,899,433
Regional District of Central Okanagan	157,680
Relate Janitorial Services Inc.	56,498
Sawchuk Development Co. Ltd.	2,369,688
SCG Process	139,904
SCV Contractors Corporation	80,667
Social Planning And Research Council of BC	32,000
Spectrum Resource Group Inc	103,526
Stewart Mcdannold Stuart	45,684
Sun Life Assurance Company of Canada	480,837
Suncor Energy Products Partnership	62,401
Super Save Disposal Inc.	68,466
Telus	49,732
Telus Mobility	36,947
Tetra Tech Canada Inc.	62,118
The Grounds Guys Landscape Management	31,441
The University of British Columbia	28,484
Tusk Automation Inc.	36,126
Universal Handling Equipment Company (Red Deer Ltd)	92,796
Vernon & District Association For Community	62,599
Vernon & District Performing Arts Centre	331,205
Vernon City of	5,842,302
Waste Connections of Canada	49,969
Watershed Monitoring Inc.	37,818
WorksafeBC	124,376
Lumby & District Chamber of Commerce	40,491
<b>Total Paid to Suppliers Exceeding \$25,000, Excluding Grants</b>	<b>36,477,457</b>
Total Paid to All Suppliers \$25,000 or less	2,797,470
<b>Subtotal</b>	<b>39,274,927</b>

<b>Suppliers Exceeding \$25,000</b>	<b>Total</b>
<b>Payments for Grants Exceeding \$25,000</b>	
Kingfisher Community Society	25,116
Lumby & District Chamber of Commerce	30,000
Monashee Arts Council	30,500
Riverside Community Association	31,106
Vernon Science And Discovery Society	32,500
Monashee Community Co-Operative	35,000
The Bridge Educational Society	35,500
Lumby And District Health Services Society	37,000
Lumby Curling Club	38,750
Okanagan Film Commission	45,000
Okanagan Indian Band	60,000
Cherryville Community Club	75,440
Archway Society For Domestic Peace	150,000
Vernon Public Art Gallery	216,950
Okanagan Boys & Girls Club	222,906
Arts Council of North Okanagan	231,200
Sovereign Lake Nordic Club	258,513
Greater Vernon Museum & Archives	258,870
<b>Total of All Grants Exceeding \$25,000</b>	<b>1,814,351</b>
<b>TOTAL OF ALL SUPPLIERS</b>	<b>\$ 41,089,278</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.