



2023 Statement of Financial Information



Columbia Shuswap Regional District

Statement of Financial Information

NOTICE TO READER:

The Statement of Financial Information (SOFI) report is a regulatory requirement for all Regional Districts and Municipalities within British Columbia, produced under the *Financial Information Act*.

Elected Official Remuneration represents the gross salary under Bylaw 5786. Prior to 2019 one third of the gross salary was a tax-free expense allowance.

Employee Total Remuneration is the total of employee gross salary plus employee other income. Salary represents base salaries and taxable benefits and may also include retroactive pay increases. Other income may include payout of vacation, payout of banked overtime, shift premiums, on-call paid/paid out, employee portion of rebates, cell phone allowances, and pay for election work. The total remuneration figure does not represent the employees take home pay.

Elected Official/Employee expenses include costs such as: mileage to meetings/conferences/training, event registration fees and professional accreditation. The *Financial Information Act* specifically states that expenses "...are not limited to expenses that are generally perceived as prerequisites or bestowing personal benefit, and may include expenditures required for employees to perform their job functions."

Columbia Shuswap Regional District

Statement of Financial Information Approval

The undersigned represents the Board of Directors of the Columbia Shuswap Regional District and approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.

Kevin Flynn
Chair, Columbia Shuswap Regional District
Date: April 18, 2024

- Prepared under the Financial Information Regulation, Schedule 1, subsection 9(2)
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Columbia Shuswap Regional District

Management Report

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with generally accepted accounting principles for British Columbia Regional Districts, 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, including reviewing and approving the financial statements.

The external auditors, BDO Canada LLP, 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 regional district's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of the Columbia Shuswap Regional District,

Jodi Pierce, CPA, CGA
General Manager, Financial Services
Date: April 18, 2024

- Prepared under the Financial Information Regulation, Schedule 1, subsection 9(3)
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Columbia Shuswap Regional District

Schedule of Guarantee and Indemnity Agreements

The Columbia Shuswap Regional District has **not** given any guarantees or indemnities under the Guarantees and Indemnities regulation.

- Prepared under the Financial Information Regulation, Schedule 1, subsection 5(4)
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Statement of Severance Agreements

There was one severance agreement made between Columbia Shuswap Regional District and its non-unionized employees during fiscal year 2023.

This agreement represents 7 months of compensation.

* "Compensation" includes salary, employer portion of MPP contributions, employer paid health benefits and vacation.

- Prepared under the Financial Information Regulation, Schedule 1, subsection 6(8)
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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*.

Jodi Pierce, CPA, CGA
General Manager, Financial Services
Date: April 18, 2024

- Prepared under the Financial Information Regulation, Schedule 1, subsection 9
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Columbia Shuswap Regional District

SCHEDULE OF REMUNERATION AND EXPENSES - 2023

<u>NAME</u>	<u>POSITION</u>	<u>REMUNERATION</u>	<u>EXPENSES PAID TO AND ON BEHALF OF:</u>
1:			
ELECTED OFFICIALS			
ANDERSON, Colleen	Director, District of Sicamous	\$ 17,464	\$ 732
BROOKS-HILL, David	Director, Area B	\$ 35,852	\$ 6,880
BROOKS-HILL, Michael	Alternate Director, Area B	\$ 311	\$ -
BUSHELL, Gord	Alternate Director, District of Sicamous	\$ 247	\$ -
CANNON, Debra	Alternate Director, City of Salmon Arm	\$ 247	\$ 13
CATHCART, Karen	Director, Area A	\$ 30,549	\$ 8,312
FARNSWORTH, Pearson	Alternate Director, Electoral Area A	\$ -	\$ -
FLYNN, Kevin	Director, City of Salmon Arm	\$ 45,245	\$ 6,271
GIBBONS, Martin	Director, Area C	\$ 33,992	\$ 11,499
HALL, Charlotte	Alternate Director, Area F	\$ 311	\$ 15
HARRISON, Alan	Alternate Director, City of Salmon Arm	\$ -	\$ 168
LAVERY, Tim	Director, City of Salmon Arm	\$ 18,147	\$ 19
MARTIN, Rhona	Director, Area E	\$ 35,483	\$ 4,357
MCCORMICK, Margaret	Alternate Director, Area C	\$ 655	\$ 180
MELNYCHUK, Natalya	Director, Area G	\$ 33,813	\$ 11,963
OSZUST, Ron	Director, Town of Golden	\$ 19,543	\$ 6,081
OTTING, Maria	Alternate Director, Area D	\$ 311	\$ 13
ROUTLEY, Wesley	Alternate Director, Town of Golden	\$ -	\$ 168
SIMPSON, Jay	Director, Area F	\$ 31,825	\$ 10,544
SMITH, John	Alternate Director, Area G	\$ 776	\$ 150
STAPENHURST, Frederick	Alternate Director, City of Revelstoke	\$ 494	\$ 168
SULZ, Gary	Director, City of Revelstoke	\$ 18,130	\$ 1,030
THURGOOD, Brian	Alternate Director, Area E	\$ -	\$ -
TRUMBLEY, Dean	Director, Area D	\$ 33,369	\$ 10,749
TOTAL - ELECTED OFFICIALS		\$ 356,764	\$ 79,310
2:			
EMPLOYEES EARNING MORE THAN \$75,000			
ACKERMAN, Denise	Planner I	\$ 92,188	\$ 1,377
BEPPE, Scott	Utilities Coordinator	\$ 90,205	\$ 1,523
BOAG, Michelle	Chief Building Official	\$ 112,584	\$ 3,388
CASSELMAN, Graham	Waste Reduction Coordinator	\$ 81,289	\$ 3,004
CHRISTIE, Gerald	General Manager, Development Services	\$ 155,684	\$ 12,286
COCKBURN, Gregory	Asset Management Coordinator	\$ 80,193	\$ 1,536
COUBROUGH, Sean	Deputy Regional Fire Chief	\$ 145,616	\$ 5,266
DUXBURY, Jorri	Accounting Technician	\$ 80,674	\$ -
FLACKMAN, Kristina	Community Parks & Recreation Coordinator	\$ 80,289	\$ 1,841
FORDYCE, Suzanne	GIS Technologist I	\$ 87,491	\$ -
FRANSON, Calvin	Leadhand, Sicamous Arena	\$ 79,506	\$ 30
FUOCO, Geoffrey	Manager, Sicamous Arena	\$ 93,504	\$ 30
GOBEIL, Kenneth	Senior Planner	\$ 108,729	\$ 1,449
GOODEY, Stephanie	Tourism Marketing Coordinator	\$ 82,565	\$ 771
HAINES, Sheena	Manager, Financial Services	\$ 128,621	\$ 1,894
HAMILTON, Charles	Chief Administrative Officer (Retired)	\$ 160,666	\$ -
HANSEN, Tom	Emergency Program Coordinator	\$ 122,036	\$ 1,497
HERBERT, Martin	Manager, Building and Bylaw Services	\$ 120,906	\$ 941
HUGHES, Tracy	Communications Coordinator	\$ 98,581	\$ 976
JOHNSON, Emily	IT Support Technician	\$ 76,805	\$ 605
JOHNSON, Hayley	Planner I	\$ 81,894	\$ 1,373
KASSA, Hamish	Environmental Services Coordinator	\$ 96,101	\$ 2,541
LEFLOCH, Christine	Planner III	\$ 102,123	\$ 3,762
LIND, Lonny	Building Inspector I	\$ 75,169	\$ 2,992
MACLEAN, John	Chief Administrative Officer	\$ 214,172	\$ 17,026
MAJOR, DAVID	IT/GIS Coordinator	\$ 86,405	\$ -
MATHESON, Morgen	Manager, Tourism & Film	\$ 100,376	\$ 3,683
MOONEY, Darcy	Manager, Operations Management	\$ 193,369	\$ 5,786
PAIEMENT, Corey	Manager, Development Services	\$ 141,951	\$ 2,016
PAYNE, Brad	Manager, IT/GIS Services	\$ 126,033	\$ 3,041
PIERCE, Jodi	General Manager, Financial Services (CFO)	\$ 173,018	\$ 7,111
PONICH, Kerri	Manager, Human Resources	\$ 126,672	\$ 1,523
ROBICHAUD, Crystal	Deputy Corporate Officer	\$ 79,293	\$ 2,427
SEMCHUK, Cathy	Emergency Program Facilitator	\$ 120,625	\$ 2,113
SHAM, Jennifer	General Manager, Corporate Administration	\$ 137,271	\$ 15,134
SMIT, Christiaan	Senior Bylaw Enforcement Officer	\$ 91,097	\$ 2,231
SUTHERLAND, Derek	General Manager, Community & Protective Services	\$ 135,127	\$ 4,952
TAYLOR, Jared	Community Parks & Recreation Coordinator	\$ 85,492	\$ 1,532
THINGSTED, Jan	Planner III	\$ 90,074	\$ 4,780
TIEDEMAN, Kimberley	Payroll Administrator/Senior Accounting Technician	\$ 85,978	\$ 504
TURNER, Phaedra	Manager, Procurement	\$ 100,545	\$ 522
VAN NOSTRAND, Ben	General Manager, Environmental Health and Utilities	\$ 117,090	\$ 2,705
WALKER, Isaac	Waste Management Facilities Superintendent	\$ 84,747	\$ 3,853
TOTAL - SPECIFIED EMPLOYEES		\$ 4,722,751	\$ 130,020
CONSOLIDATED TOTAL of all Other Employees (i.e. earning less than \$75,000)			
		\$ 1,761,783	\$ 20,899
TOTAL - EMPLOYEES		\$ 6,484,534	\$ 150,919

Columbia Shuswap Regional District

3:

RECONCILIATION OF REMUNERATION AND EXPENSES FOR THE YEAR 2023

Total Remuneration - Elected Officials	\$ 356,764
Total Remuneration - Other Employees	<u>6,484,534</u>
SUBTOTAL:	6,841,298
RECONCILING ITEMS	
Emergency Volunteer and Paid On Call FireFighter earnings	2,315,318
Non taxable benefits, employer portion of statutory deductions and accruals	104,541
TOTAL PER CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES - EXPENDITURES (Note 13)*	<u>\$ 9,261,157</u>

*Note 13: Expenditures by Object - part of Salaries, Wages and Benefits

Columbia Shuswap Regional District

**SCHEDULE OF PAYMENTS FOR THE PROVISION OF
GOODS AND SERVICES - 2023**

SCHEDULE - A :

AMOUNTS EXCEEDING \$25,000

0747963 BC LTD. (ELITE SEPTIC SYSTEMS)	541,694
1383842 BC LTD.	29,864
1477556 ALBERTA INC.	119,523
1768637 ALBERTA INC D.B.A STEELEWOOD CONSTRUCTION	242,199
24-7 PILOT CAR SERVICES	101,430
A & B CONTRACTING (620241 BC LTD.)	418,109
AERO GEOMETRICS	174,300
ALBERTA FIRE CHIEFS ASSOCIATION	44,395
ARMSTRONG REGIONAL COOPERATIVE	71,941
ASSOCIATED FIRE & SAFETY	235,972
B.A. BLACKWELL & ASSOCIATES LTD.	109,971
BAR 5 LEADERSHIP	53,889
BC CORPS OF COMMISSIONAIRES	73,416
BC HYDRO	401,884
BDO CANADA LLP	38,087
BELL MOBILITY INC.	40,926
BERGERAC LAKE EQUIPMENT	31,363
BGC ENGINEERING INC.	84,770
BIG FRIENDLY CARPENTER INC.	36,689
BILL'S BOTTLE DEPOT LTD.	130,410
BLACK CHRISTIAN	79,530
BLACK PRESS GROUP LTD.	46,476
BOLT ELECTRIC	93,882
BROGAN FIRE & SAFETY DIV OF GUILLEVIN	65,878
BROOKE DOWNS VENNARD LLP IN TRUST	88,195
BRUCE LANDSCAPING AND EXCAVATING	119,023
BUTTERFLY EFFECT COMMUNICATIONS	218,368
BWP CONSULTING INC	67,214
CAMP CONNECT SERVICES O/A FLASH FIRE & SAFETY	134,400
CANGAS PROPANE INC	26,071
CANGOV SUPPLY CO.	129,444
CARO ANALYTICAL SERVICES	32,349
CDW CANADA INC.	134,335
CEDARDALE ENTERPRISES LTD	126,429
CENTRALSQUARE CANADA SOFTWARE INC.	26,925
CHEAP GARBAGE SERVICE	445,135
CITY OF SALMON ARM	47,094
CITY OF SURREY	88,509
CITYVIEW A DIVISION OF N HARRIS COMPUTER CORP. C/O	80,749
COMPLETE CLIMATE CONTROL INC.	71,109
COPPER ISLAND DIVING	31,503
CORE EQUIPMENT & ENVIRONMENTAL LTD.	638,256
CROWDRIFT INC.	25,347
CSEK CREATIVE INC.	62,049
CUPE LOCAL 1908	70,852
DAWSON CONSTRUCTION LTD.	258,703
DCS CONSULTING LTD.	25,973
ECOSCAPE ENVIRONMENTAL CONSULTANTS LTD.	266,339
ELPRO ELEVATORS & LIFTS INC	27,360
ESRI CANADA LTD.	52,741
FAIRFIELD BY MARRIOTT SALMON ARM	26,084
FIREWORKS CONSULTING INC.	33,107
FLYING W TRAIL RIDES LTD.	76,965
FORTIS BC - NATURAL GAS	48,329
GENTECH ENGINEERING INC.	94,967
GEO STABILIZATION INTERNATIONAL INC.	111,798
GFL ENVIRONMENTAL INC.	161,508
GOLDEN BOTTLE DEPOT	34,200
GOLLING GARRY	36,778
GOOD NATURE HOLDINGS	49,631
GOTTLER BROTHERS TRUCKING & EXCAVATING LTD.	68,252
GROUP SOURCE	519,939
HCMA ARCHITECTURE & DESIGN	800,124
HIGGINSON CONSTRUCTION LTD.	37,800
HILLTOP TOYOTA	31,677
INDIGENOUS WORX BUSINESS CONSULTING INC	52,185
INDIGO CLEANING SERVICES	27,339
INSPIRIS	63,502
INTERIOR UTILITY MANAGEMENT	642,248
JAKE-JAY CONSTRUCTION LTD	73,646
JAY. KEL. LANDSCAPING & DESIGN LTD.	43,647
K4 VENTURES LTD	42,895
KAL TIRE	25,489
KEA CANADA LTD.	36,632
LAING ROOFING LTD.	25,980
LANDSCAPE EFFECTS GROUP	40,488
LARCH LANDSCAPE ARCHITECTURE INC.	38,839
LAVERNE TURNER CONTRACTING LTD.	30,623
LAWSON ENGINEERING LTD.	40,303
LEKO PRE-CAST LTD. (VERNON)	75,977
LIDSTONE & COMPANY	187,408
LONG VIEW SYSTEMS CORPORATION	63,128
MAKE PROJECTS LTD.	206,578
MARK GALLICANO TRUCKING LTD	46,217
MCELHANNEY CONSULTING SERVICES LTD.	45,644
MCNEIL KATHLEEN	47,543
MILESTONE FABRICATION LTD.	79,926
MINISTER OF FINANCE	176,017
MORRISON HERSHFIELD LIMITED	80,092
MORROW BIOSCIENCE LTD.	170,457
MOUNCE CONSTRUCTION LTD.	68,982
MOUNTAIN VIEW ELECTRIC LTD.	78,616

Columbia Shuswap Regional District

**SCHEDULE OF PAYMENTS FOR THE PROVISION OF
GOODS AND SERVICES - 2023**

SCHEDULE - A :

AMOUNTS EXCEEDING \$25,000

MUN. FINANCE AUTHORITY OF B.C.	4,586,974
MUNICIPAL INSURANCE ASSOC. OF B.C.	279,865
MURRAY HILLSON LOGGING LTD.	84,843
MWG APPAREL CORP	163,520
NATIONAL FIRE EQUIPMENT LTD.	58,614
NEILSON STRATEGIES INC.	32,325
NICHOLS STEVEN	32,333
OK EXCAVATING	406,124
OKANAGAN REGIONAL LIBRARY	1,270,724
ONSITE ENGINEERING	63,100
PARKY'S HEATING & COOLING	38,023
PENSION CORPORATION	963,949
PET EAGLE CONTRACTING LTD.	544,072
PETROVALUE PRODUCTS CANADA INC.	401,811
PHOENIX BENEFITS SOLUTIONS INC.	42,450
POGO PROPANE LTD	47,060
POWELL KAREN	25,414
PRESTIGE HARBOURFRONT RESORT	41,739
PROFIRE EMERGENCY EQUIPMENT INC.	37,167
QUESTICA SOFTWARE INC.	32,480
R.B.W. FORESTRY & LANDSCAPE CO	77,930
RCAP LEASING	51,838
RE-MATT INC.	27,969
READING GARY	223,224
RECEIVER GENERAL OF CANADA	2,432,278
RECYCLING SOLUTIONS	181,334
RELIABLE SEPTIC SERVICES INC.	36,400
REVELSTOKE BOTTLE DEPOT	119,280
RJAMES MANAGEMENT GROUP LTD.	29,920
ROCKY MOUNTAIN PHOENIX	81,517
ROSS TEMPLETON + ASSOCIATES	78,750
S.O.S. (SEWERAGE ON SITE) & EXCAVATING	27,765
SASCU INSURANCE LTD.	77,689
SCORE CONSTRUCTION LTD.	30,679
SELDOM SILENT ENTERPRISES LTD.	931,222
SHUSWAP BIRD OF PREY LTD.	144,411
SHUSWAP ENVIRO SOLUTIONS	205,583
SHUSWAP HUT AND TRAIL ALLIANCE SOCIETY	196,754
SHUSWAP MARINE FREIGHT 2016 LTD.	58,836
SHUSWAP PARKS PATROL	68,786
SICAMOUS BOTTLE DEPOT LTD.	61,954
SKWLAX RESOURCE MANAGEMENT LTD	862,912
SMITH CAMERON PROCESS SOLUTIONS	30,584
SPA HILLS FARM INC.	102,221
SPERLING HANSEN ASSOCIATES	56,656
SPOONER INDUSTRIAL LTD.	177,682
T238 ENTERPRISES LTD.	39,246
TELUS COMMUNICATIONS (BC) INC.	95,366
TETRA TECH CANADA INC.	54,599
TOLIVER ADVERTISING & DESIGN INC.	53,159
TOMKO SPORTS SYSTEMS INC.	68,159
TOTAL OFFICE SUPPLY LTD.	57,804
TOWN OF GOLDEN	95,987
TURN-KEY CONTROLS	81,150
U.S. BANK	484,158
URBAN SYSTEMS LTD.	466,674
VADIUM SECURITY INC.	179,991
VELLA RADIOLINKS LTD.	40,846
WALK THE LINE CONTRACTING	29,768
WASTE CONNECTIONS OF CANADA INC.	200,767
WESTERN TANK & LINING LTD.	35,576
WILDWOOD RESOURCES LTD.	35,381
WINKLER DISPOSAL SYSTEMS 2014	54,864
WORKERS' COMPENSATION BOARD OF B.C.	181,129
WSP CANADA GROUP LIMITED	70,787
YOUNG ANDERSON BARRISTERS & SOLICITORS	29,870
YUCWMENLUCW (CARETAKERS OF THE LAND) 2007 LLP	25,873
ZIRCO (1989) LTD.	33,497

SUB-TOTAL: **\$ 29,144,038**

ALL SUPPLIERS WITH AMOUNTS LESS THAN \$25,000 **3,444,771**

**TOTAL PAYMENTS TO SUPPLIERS FOR THE PROVISION OF
GOODS & SERVICES FOR 2023** **\$ 32,588,809**

Columbia Shuswap Regional District

SCHEDULE OF PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES - 2023

SCHEDULE - B :

GRANTS AND CONTRIBUTIONS

EXCEEDING \$25,000

ALPINE CLUB OF CANADA - COLUMBIA MOUNTAINS	30,000
CITY OF REVELSTOKE	1,343,382
CITY OF SALMON ARM	220,645
COLUMBIA BASIN BROADBAND CORPORATION	788,159
CSISS	72,600
DISTRICT OF SICAMOUS	81,283
FALKLAND & DISTRICT CURLING CLUB	162,480
FALKLAND & DISTRICT COMMUNITY ASSOCIATION	289,425
FALKLAND HISTORICAL SOCIETY	128,006
FRASER BASIN COUNCIL SOCIETY	167,000
GOLDEN & AREA COMMUNITY ECONOMIC DEVELOPMENT	175,000
GOLDEN & DISTRICT HISTORICAL SOCIETY	77,200
KTUNAXA NATION COUNCIL SOCIETY	41,539
LITTLE MITTENS ANIMAL RESCUE ASSOCIATION	25,000
NORTH SHUSWAP CHAMBER OF COMMERCE	43,900
NORTH SHUSWAP FIRST RESPONDER SOCIETY	27,000
NOTCH HILL TOWN HALL ASSOC.	41,058
REGIONAL DISTRICT OF CENTRAL OKANAGAN	137,336
REVELSTOKE CLIMBERS ACCESS SOCIETY	34,500
REVELSTOKE CYCLING ASSOCIATION	35,000
SALMON VALLEY SR. CITIZENS BRANCH 107	97,554
SEYMOUR ARM COMMUNITY ASSOCIATION	180,000
SHUSWAP COMMUNITY FOUNDATION	25,000
SHUSWAP ECONOMIC DEVELOPMENT SOCIETY	260,000
SHUSWAP HUT AND TRAIL ALLIANCE SOCIETY	46,693
SHUSWAP LIFEBOAT SOCIETY	50,750
SHUSWAP VOLUNTEER SEARCH & RESCUE SOCIETY	81,000
SILVER CREEK COMMUNITY ASSOC.	226,721
SOUTH SHUSWAP CHAMBER OF COMMERCE	31,800
STERILE INSECT RELEASE PROGRAM	67,110
TOWN OF GOLDEN	1,593,759

SUB-TOTAL: \$ 6,580,900

CONSOLIDATED TOTAL OF GRANTS & CONTRIBUTIONS 385,102
LESS THAN \$25,000

TOTAL GRANTS & CONTRIBUTIONS PAID IN 2023 \$ 6,966,003

Columbia Shuswap Regional District

RECONCILIATION OF THE SCHEDULES FOR THE PROVISION OF GOODS & SERVICES FOR THE YEAR 2023

Schedules A & B

Total of aggregate payments exceeding \$25,000 paid to suppliers	\$ 29,144,038
Consolidated total of payments of \$25,000 or less paid to suppliers	3,444,771
Consolidated total of grants and contributions exceeding \$25,000	6,580,900
Consolidated total of grants and contributions less than \$25,000	385,102
TOTAL:	\$ 39,554,812

RECONCILIATION NOTE: The operational statement presented in accordance with Financial Information Regulation, Schedule 1, section 3 (1)(a) has been prepared in accordance with generally accepted accounting principles for British Columbia local governments, and expenditures have been accounted for in the period the goods and services are acquired and liability received. The schedule of payments for the Provision of Goods and Services indicates payments made in the year 2023 and therefore cannot be reconciled with the statement required in section 3.

Prepared under the Financial Information Regulation, Schedule 1, section 7 and the *Financial Information Act*, section 2.