

Memorandum

File: 1830-20
Date: 2019-06-17

To: Chief Administrative Officer
From: Manager of Finance

To: Regular Meeting of Council
Date: August 31, 2020

Re: 2019 Statement of Financial Information

RECOMMENDATION FOR CONSIDERATION

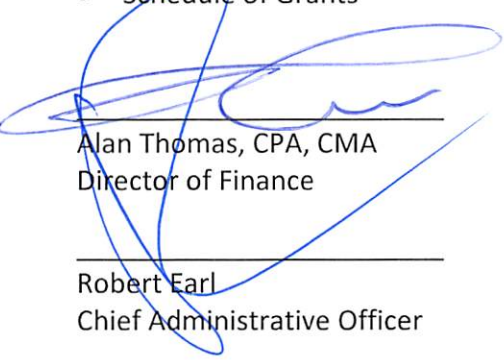
THAT the 2019 Statement of Financial Information be approved.

Section 2(2) of the *Financial Information Act* stipulates that a municipality must prepare a "Statement of Financial Information" (SOFI) within six months of the end of each fiscal year. Section 9(2) of the *Financial Information Regulation* requires that the statement be approved by its Council and by the Director of Finance.

On March 18, 2020 a state of emergency was declared by the Province of BC as a result of the COVID-19 pandemic. On May 15, 2020 the *Ministerial Order No. M159* was implemented to allow municipalities the option to extend the financial reporting deadline to August 31, 2020.

The SOFI complements previously approved audited financial statements with additional required information. This information has been compiled and contains:

- Schedule of Council Remuneration and Expenses,
- Schedule of Employee Remuneration and Expenses,
- Schedule of Payments to Suppliers of Goods and Services, and
- Schedule of Grants



Alan Thomas, CPA, CMA
Director of Finance

Robert Earl
Chief Administrative Officer



Jennifer Hepting, CPA, CA
Manager of Finance



2019

STATEMENT OF FINANCIAL
INFORMATION

City of Colwood

Statement of Financial Information

FISCAL YEAR ENDED DECEMBER 31, 2019
FINANCIAL INFORMATION ACT

City of Colwood
2019 Statement of Financial Information
Table of Contents

Description	Section
Statement of Financial Information Approval	1
Management Report	2
Consolidated Financial Statements	3
Schedule of Debts	4
Schedule of Guarantee and Indemnity Agreements	5
Schedule of Council Remuneration and Expenses	6
Schedule of Employee Remuneration and Expenses	7
Schedule of Severance Agreements	8
Schedule of Payments to Suppliers of Goods and Services	9
Schedule of Grants	10

Section 1

Statement of Financial Information Approval

Approved by Council for the City of Colwood at the regular meeting of August 31, 2020.

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*.

Alan Thomas, CPA, CMA
Chief Financial Officer & Director of Finance

Rob Martin
Mayor

Jennifer Hepting, CPA, CA
Manager of Finance

Section 2

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 Canadian generally accepted accounting principles as prescribed by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Accountants. The integrity and objectivity of these statements are management's responsibility. Management is also responsible for all statements and schedules and for ensuring that this information is consistent with the information contained in the audited 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.

Mayor and Council are responsible for ensuring that management fulfils its responsibilities for financial reporting and internal controls. Mayor and Council meet with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The external auditors, MNP LLP, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination includes a review and evaluation of the City's systems of internal controls and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. Their examination does not relate to the other schedules and statements required by the Financial Information Act.

On behalf of The City of Colwood,

Alan Thomas, CPA, CMA
Chief Financial Officer & Director of Finance

Jennifer Hepting, CPA, CA
Manager of Finance

Section 3

Financial Statements **For the year ended December 31, 2019**

The 2019 consolidated financial statements were approved by Council on May 11, 2020 and are available on the City's website or upon request. This information has not been included in this report.

Section 4

Schedule of Debts **For the year ended December 31, 2019**

Long Term Debt

Information on the long-term debt of the City of Colwood is shown in Note 9 of the 2019 consolidated financial statements.

Debt covered by sinking funds or reserves

As shown in Note 9 of the 2019 consolidated financial statements, long term debt outstanding of \$9,357,664 has been borrowed through the Municipal Finance Authority. The debentures are issued on a sinking fund basis.

Section 5

Schedule of Guarantee and Indemnity Agreements **For the year ended December 31, 2019**

The City of Colwood has not given any guarantees or indemnities under the Guarantees and Indemnities regulation.

Section 6

Schedule of Council Remuneration and Expenses For the year ended December 31, 2019

ELECTED OFFICIAL	POSITION	REMUNERATION AND ALLOWANCE FOR INCIDENTAL EXPENSES	EXPENSES INCURRED FOR MEETINGS, COURSES AND CONVENTIONS
BAXTER MICHAEL	COUNCILLOR	\$ 15,861	\$ 5,037
DAY CYNTHIA	COUNCILLOR	\$ 15,861	\$ 4,953
JANTZEN DEAN	COUNCILLOR	\$ 15,861	\$ 4,010
KOBAYASHI DOUG	COUNCILLOR	\$ 15,861	\$ 4,060
LOGAN GORDIE	COUNCILLOR	\$ 15,861	\$ 3,484
MARTIN ROBERT	MAYOR	\$ 31,722	\$ 6,784
PARKINSON STEWART	COUNCILLOR	\$ 15,861	\$ 2,897
TOTAL		\$ 126,888	\$ 31,225

Section 7

Schedule of Employee Remuneration and Expenses

For the year ended December 31, 2019

EMPLOYEE NAME	POSITION	REMUNERATION*			Expenses**
		Gross Earnings	Taxable Benefits	TOTAL	
ABRAHAMSON, SCOTT	CAPTAIN FIREFIGHTER	122,169	1,643	123,812	9,512
ANGELIUS, BOB	ROADS & UTILITIES FOREMAN	91,798	530	92,327	181
BEAUVILLIER, GORDON	PARKS FOREMAN	83,104	841	83,945	1,840
BOURHILL, IAIN	DIRECTOR OF LONG RANGE PLANNING & SUSTAINABILITY	131,912	1,840	133,752	2,867
BOYLE, ROBERT	MANAGER OF PUBLIC WORKS	119,947	2,020	121,967	136
BROOKS, NORA	EXECUTIVE SECRETARY TO MAYOR & CAO	74,407	1,152	75,558	300
BRYANT, LINDA	OH&S ADVISOR	75,061	442	75,503	-
BRYSON, DANIEL	CHARGEHAND	77,810	267	78,077	-
CARLSEN, DENNIS	DEVELOPMENT SERVICES PLANNER	88,754	524	89,278	810
CASSIDY, JOHN	FIRE CHIEF	143,368	2,020	145,388	3,767
CHOW, GREG	ASSISTANT FIRE CHIEF	122,751	2,020	124,771	4,426
CLARK, SHIREEN	UNION LEAVE	87,618	874	88,492	-
COLLINSON, JILL	SENIOR PLANNER	92,514	1,273	93,787	1,900
DE JONG, ERIC	SUPERINTENDENT	74,954	785	75,739	-
DEAN, STACY	RCMP WATCH CLERK	75,508	1,152	76,660	-
EDEN, DEANNA	INTERMEDIATE ENGINEERING TECHNOLOGIST	75,488	446	75,933	354
ERWIN, BRYAN	CAPTAIN FIREFIGHTER	116,054	1,643	117,697	11,126
GAMBLE, MICHAEL	HEAD OF IT	95,947	1,580	97,527	2,863
HALL-JARDINE, KERRY	SR. ACCOUNTANT & FCS SUPERVISOR	94,296	868	95,164	1,793
HEPTING, JENNIFER	MANAGER OF FINANCE	123,295	1,120	124,414	2,028
HOGLUND, NICHOLA	DIRECTOR OF ENGINEERING	87,699	1,591	89,290	300
HOWAT, IAN	CHIEF ADMINISTRATIVE OFFICER	112,424	1,707	114,131	-
HUSBAND, BRIAN	BUILDING OFFICIAL III	96,226	1,274	97,500	674
JOHNSON, ANDREA	MANAGER OF HUMAN RESOURCES	119,780	1,120	120,899	932
KNUTSON, AARON	INTERMEDIATE ENGINEERING TECHNOLOGIST	81,942	1,181	83,123	-
LESYSHEN, KATHERINE	DEVELOPMENT SERVICES PLANNER	86,920	1,244	88,164	3,386
LOCKHART, HELEN	ENGINEERING TECHNICAL SUPERVISOR	94,620	1,273	95,893	551
MARTIN, LINDA	RCMP WATCH CLERK	79,314	776	80,091	-
MOLNAR, BRENT	DIRECTOR OF ENGINEERING & DEVELOPMENT SERVICES	138,093	2,020	140,112	2,003
PAINE, CHRISTOPHER	DIRECTOR OF FINANCE	116,814	1,850	118,664	4,901
PEASE, CHRISTOPHER	INTERIM CHIEF ADMINISTRATIVE OFFICER	105,812	-	105,812	-
PETTIGREW, JOSH	FIREFIGHTER MECHANIC	105,883	1,498	107,381	2,750
PIKULA, FLORIAN	BUILDING OFFICIAL III	87,721	503	88,225	674
PRESTON, PAUL	MANAGER OF BUILDING & BYLAW	100,055	1,631	101,687	674
RUSSELL, SANDRA	COMMUNICATIONS MANAGER	96,962	1,273	98,235	1,771
SKILLINGS, MIKE	FLEET SUPERVISER/MECHANIC	106,181	1,271	107,453	715
SMITH, KYLE	FIREFIGHTER INSPECTOR	102,098	1,166	103,264	1,836
TWIDALE, CRAIG	FIREFIGHTER LIEUTENANT	109,039	1,575	110,614	1,474
WHITTAKER, ADAM	FIREFIGHTER	76,522	1,309	77,831	5,270
WILLIAMS, SELINA	DIRECTOR OF CORPORATE SERVICES	124,860	2,020	126,880	5,166
TOTAL \$75,000 OR MORE				3,260,098	62,144
TOTAL UNDER \$75,000				3,932,902	94,220
GRAND TOTAL				7,193,000	156,364

* Remuneration (a) includes any form of salary, wages, bonuses, gratuities, taxable benefits, payment into trust or any form of income deferral paid by the corporation to the employee or on behalf of the employee during the fiscal year being reported upon, whether or not such remuneration is reported under the Income Tax Act (Canada) and (b) does not include anything payable under a severance agreement. Non-taxable amounts such as the Employer's contributions to Municipal Superannuation are not included in employee remuneration.

** Expenses are defined as travel expenses, memberships, tuition, relocation, vehicle expenses, extraordinary hiring expenses, registration fees and similar amounts paid directly to an employee or to a third party on behalf of the employee, which has not been included in 'remuneration.'

Section 8

Schedule of Severance Agreements For the year ended December 31, 2019

There were no severance agreements made between the City of Colwood and its employees during the fiscal year ended December 31, 2019.

Prepared under the Financial Information Regulation, Schedule 1, subsection 6 (7).

Section 9
Schedule of Payments to Suppliers of Goods and Services
For the year ended December 31, 2019

SUPPLIER NAME	2019 Amount Paid
AON REED STENHOUSE INC	155,503
ARGUS EXCAVATING LTD	53,351
ASSOCIATED FIRE SAFETY	36,171
BC HYDRO & POWER AUTHORITY	310,259
CADENCE SOLUTIONS	42,383
CAPITAL REGIONAL DISTRICT WATER	54,209
CAPITAL REGIONAL DISTRICT ANIMAL CONTROL	63,700
CDW CANADA CORP	26,660
CITY OF LANGFORD (RCMP DETACHMENT; IT)	231,306
CITY OF SURREY (FIRE DISPATCH)	53,002
CO-OPERATORS	41,692
CREST (EMERGENCY SERVICES)	52,302
DIAMOND SOFTWARE INC.	29,038
DL'S BINS LTD	88,552
E.H. EMERY ELECTRIC LTD	47,669
GRAPHIC OFFICE INTERIORS	76,309
GREATER VICTORIA LABOUR RELATIONS ASSOCIATION	108,036
GREATER VICTORIA PUBLIC LIBRARY	724,924
GREGG DISTRIBUTORS CO LTD	36,202
HUB FIRE ENGINES & EQUIP. LTD	451,298
ISLAND ASPHALT COMPANY	27,347
MAINROAD (SOUTH ISLAND CONTRACTING &/OR MAINTENANCE PRODUCTS)	90,595

Section 9

Schedule of Payments to Suppliers of Goods and Services continued

For the year ended December 31, 2019

SUPPLIER NAME	2019 Amount Paid
MCELHANNEY CONSULTING SERVICES LTD	160,051
MNP LLP	29,492
MINISTER OF FINANCE (EMPLOYER HEALTH TAX)	101,906
MUNICIPAL FINANCE AUTHORITY (FINANCING COSTS)	472,891
MUNICIPAL PENSION PLAN	687,951
OPENTEXT INC	80,349
PACIFIC BLUE CROSS	249,934
CIFIC CENTRE FAMILY SERVICES ASSOCIATION	55,100
PARKLAND REFINING (BC) LTD	90,817
P & R TRUCK CENTRE LTD	42,678
QUEST SOFTWARE CANADA INC	39,824
RADIO WORKS	51,013
RAYLEC POWER LTD	84,759
RECEIVER GENERAL FOR CANADA (RCMP CONTRACT)	2,715,413
RECEIVER GENERAL FOR CANADA (CPP, EI PREMIUMS)	278,271
RICOH CANADA INC.	30,984
SCOTTISH LINE PAINTING LTD	35,860
SECURE LINKS	63,705
SOUTH ISLAND PROSPERITY PROJECT	31,318
TOMAHAWK TREE SERVICE LTD.	43,181
TRI-X EXCAVATING LTD	45,037
WEST SHORE PARKS & RECREATION SOCIETY	1,075,035
WESTERRA EQUIPMENT LP	40,286
WILSON & PROCTOR LIMITED	49,144
WORKSAFE BC	130,938
YOUNG ANDERSON	247,901
TOTAL \$25,000 OR MORE	9,734,346
TOTAL UNDER \$25,000	1,576,392
GRAND TOTAL	11,310,738

Section 9
Schedule of Grants and Contributions
For the year ended December 31, 2019

GRANT RECIPIENT	AMOUNT
Big Brothers Big Sisters of Victoria Capital Region	\$ 3,000
Colwood Volunteer FireFighter Association	44,421
Crisis Intervention and Public Information Society of Greater Victoria	1,100
Dialogue and Dispute Resolution	2,200
Greater Victoria Bike to Work Society	1,500
Greater Victoria Volunteer Society (Volunteer Victoria)	1,000
Habitat Acquisition Trust	2,500
Intermunicipal Advisory Committee on Disability Issues (IACDI)	1,300
Juan de Fuca Performing Arts Society	2,000
M'akola Housing Society	2,500
Open Gate Church	1,650
Rotary Club of Westshore (Sarah Beckett Memorial Park)	5,000
Royal Canadian Legion (Prince Edward #91)	3,600
Royal Roads University	500
Sarah Beckett Memorial Run	725
School District #62 (Royal Bay Secondary School Grad)	1,000
Stigma-Free Society	1,375
Vancouver Island South Film & Media Commission	1,100
West Shore Arts Council	5,500
Wounded Warriors Canada	1,000
Youth for Christ Victoria	1,100
GRAND TOTAL	\$ 84,071
AFFORDABLE HOUSING CONTRIBUTION RECIPIENT	AMOUNT
Aboriginal Land Trust (342 Wale Rd)	\$ 496,000
GRAND TOTAL	496,000

The total amounts paid to employees (Section 7), to suppliers (Section 9) and to grant and contribution recipients (Section 10) per the SOFI varies from the total expenses per the 2019 consolidated statement of operations (Section 3) for a number of reasons. The SOFI includes supplier payments for capital expenditures, and capital expenditures are not reflected on the consolidated statement of operations. The SOFI reflects activity of the City of Colwood only, where the consolidated financial statements include the activity of both the City of Colwood and West Shore Parks and Recreation Society. Further, the SOFI is prepared on a cash basis, where the consolidated financial statements are prepared on an accrual basis.