



Regional District of Central Kootenay

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May 17, 2019

Director, Local Government Infrastructure
Ministry of Community, Sport and Cultural Development
PO Box 9490 Stn Prov Govt
Victoria, B.C. V8W 9N7

Dear Sir or Madam:

Re: FILING UNDER THE FINANCIAL INFORMATION ACT STATEMENT OF FINANCIAL INFORMATION

On May 17th, 2019, the Board passed the following motion:

"The Schedule and Statement of Financial Information for the Fiscal Year Ended December 31, 2018, having been received, be approved for release in accordance with the Financial Information Act, with a copy to be filed with the Ministry of Community, Sport and Cultural Development."

Enclosed are the following documents as required under the Financial Information Act in draft format until Board approval:

- Statement of Financial Information Approval;
- Schedule and Statement of Financial Information for the year ended December 31, 2018;
- Financial Information Regulation – Schedule 1 – Checklist – Statement of Financial Information (SOFI)

Please contact me if you require any further information.

Sincerely,

Stuart Horn, CA, CBV, DIFA
Chief Financial Officer

Enclosures





REGIONAL DISTRICT OF CENTRAL KOOTENAY

Nelson, BC

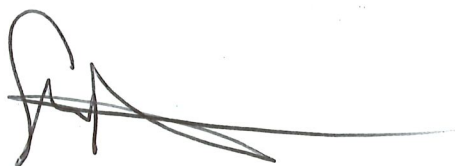
SCHEDULE AND STATEMENT OF FINANCIAL INFORMATION

**For the Year Ended
December 31, 2018**

REGIONAL DISTRICT OF CENTRAL KOOTENAY

STATEMENT OF FINANCIAL INFORMATION APPROVAL

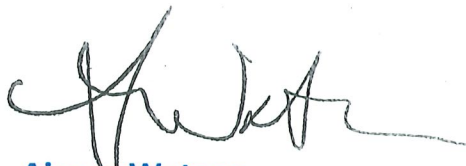
The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9 (2) approves all the statements and schedules included in this Statement of Financial Information, produced under the Financial Information Act.



Stuart Horn, CA, CBV, DIFA

Chief Financial Officer

May 17th, 2019



Aimee Watson

Chair

May 17th, 2019

REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF DEBENTURE DEBT
FOR THE YEAR ENDED DECEMBER 31, 2018
M.F.A. DEBT

| BYLAW CANADIAN FUNDS | NOMENCLATURE | SERVICE | TERM (IN YEARS) | DATE OF ISSUE | DATE OF MATURITY | BALANCE OUTSTANDING DECEMBER 31, 2017 | ISSUES/ TRANSFERS | PRINCIPAL REPAYMENTS/ SINKING FUND DEPOSITS | ACTUARIAL ADDITION | CANADIAN FUNDS INTEREST & EXCHANGE PAYMENTS | BALANCE OUTSTANDING DECEMBER 31 |
|-------------------------|-----------------------|---------|--------------------|--------------------|--------------------|--|----------------------|--|-----------------------|--|---------------------------------------|
| | | | | | | | | | | | |
| Bylaw 2550 | City of Castlegar | | 25 | April 7, 2017 | April 7, 2042 | 972,000 | | 26,660 | - | 27,216 | 945,340 |
| Bylaw 1405 | City of Nelson | | 25 | April 12, 2000 | June 1, 2025 | 2,745,042 | | 142,575 | 150,073 | 127,680 | 2,452,394 |
| Bylaw 1657 | City of Nelson | | 10 | April 8, 2010 | April 8, 2020 | 1,437,003 | | 349,822 | 110,520 | 189,000 | 976,661 |
| Bylaw 1843 | City of Nelson | | 15 | November 7, 2006 | October 19, 2021 | 277,505 | | 42,450 | 22,900 | 14,875 | 212,155 |
| Bylaw 1911 | City of Nelson | | 15 | November 2, 2007 | December 1, 2022 | 116,253 | | 14,500 | 6,964 | 6,533 | 94,790 |
| Bylaw 2025 | City of Nelson | | 20 | April 21, 2009 | June 3, 2029 | 2,071,710 | | 100,745 | 37,132 | 147,000 | 1,933,834 |
| Bylaw 2302 | City of Nelson | | 20 | October 4, 2012 | October 4, 2032 | 4,908,662 | | 201,491 | 43,654 | 174,000 | 4,663,518 |
| Bylaw 2364 | City of Nelson | | 20 | September 26, 2013 | September 26, 2033 | 771,657 | | 30,224 | 5,134 | 34,650 | 736,299 |
| Bylaw 2365 | City of Nelson | | 20 | September 26, 2013 | September 26, 2033 | 235,784 | | 9,235 | 1,569 | 10,588 | 224,980 |
| Bylaw 1769 | Town of Creston | | 20 | September 14, 1998 | September 24, 2018 | 136,030 | | 53,832 | 82,198 | 82,770 | - |
| Bylaw 2156 | Town of Creston | | 17 | April 19, 2006 | April 19, 2023 | 1,447,810 | | 141,787 | 76,488 | 165,648 | 1,229,536 |
| Bylaw 2156 | Town of Creston | | 15 | March 29, 2011 | March 29, 2026 | 401,785 | | 38,514 | - | 14,665 | 363,271 |
| Bylaw 2158 | Town of Creston | | 15 | April 8, 2013 | April 8, 2028 | 1,177,163 | | 74,612 | - | 47,061 | 1,089,877 |
| Bylaw 2156 | Town of Creston | | 10 | October 6, 2010 | October 6, 2020 | 92,379 | | 22,489 | 12,673 | 10,071 | - |
| Bylaw 1326 | Village of Kaslo | | 25 | October 14, 1998 | September 24, 2023 | 161,340 | | 147,007 | 7,105 | 20,832 | - |
| Bylaw 1954 | Village of Kaslo | | 10 | November 20, 2008 | November 20, 2018 | 14,487 | | 10,178 | 4,309 | 6,293 | - |
| Bylaw 2232 | Village of Kaslo | | 10 | October 12, 2011 | October 12, 2021 | 67,130 | | 12,494 | 3,315 | 4,875 | 51,322 |
| Bylaw 1582 | Village of Nakusp | | 25 | April 7, 2003 | June 3, 2028 | 158,294 | | 5,628 | 5,515 | 5,842 | 147,152 |
| Bylaw 2244 | Village of Nakusp | | 20 | October 12, 2011 | October 12, 2021 | 551,850 | | 23,843 | 6,326 | 23,075 | 521,681 |
| Bylaw 2246 | Village of Nakusp | | 20 | October 12, 2011 | October 12, 2021 | 85,498 | | 3,694 | 980 | 3,575 | 80,824 |
| Bylaw 2369 | Village of Nakusp | | 20 | September 26, 2013 | September 26, 2033 | 235,784 | | 9,235 | 1,569 | 10,588 | 224,980 |
| Bylaw 2369 | Village of Nakusp | | 20 | October 14, 2014 | October 14, 2034 | 89,517 | | 3,358 | 419 | 3,000 | 85,740 |
| Bylaw 2585 | Village of Nakusp | | 20 | March 16, 2005 | March 16, 2025 | | 282,620 | | - | 4,451 | 282,620 |
| Bylaw 1723 | Village of New Denver | | 20 | October 5, 2016 | October 5, 2031 | 114,097 | | 6,653 | 5,295 | 9,900 | 102,149 |
| Bylaw 2519 | Village of New Denver | | 15 | April 11, 2007 | April 11, 2027 | 241,290 | | 13,710 | 411 | 5,355 | 227,168 |
| Bylaw 1328 | Village of Salmo | | 20 | April 11, 2007 | April 11, 2017 | 16,507 | | 6,532 | 9,975 | 10,044 | - |
| Bylaw 2070 | Village of Salmo | | 30 | October 13, 2009 | October 13, 2039 | 739,603 | | 15,780 | 5,816 | 36,551 | 718,007 |
| Bylaw 2197 | Village of Salmo | | 15 | April 4, 2011 | April 4, 2026 | 100,311 | | 7,491 | 1,988 | 6,300 | 90,833 |
| | | | | | | 19,366,491 | 282,620 | 1,514,537 | 616,658 | 1,202,437 | 17,517,917 |

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF DEBTENTURE DEBT
FOR THE YEAR ENDED DECEMBER 31, 2018
M.F.A. DEBT**

| BYLAW | NOMENCLATURE | SERVICE | TERM (IN YEARS) | DATE OF ISSUE | DATE OF MATURITY | BALANCE OUTSTANDING DECEMBER 31, 2017 | ISSUES/ TRANSFERS | PRINCIPAL REPAYMENTS/ SINKING FUND DEPOSITS | ACTUARIAL ADDITION | CANADIAN FUNDS INTEREST & EXCHANGE PAYMENTS | BALANCE OUTSTANDING DECEMBER 31 |
|--|----------------------------------|---------|--------------------|--------------------|--------------------|--|----------------------|--|-----------------------|--|---------------------------------------|
| REGIONAL DISTRICT OF CENTRAL KOOTENAY | | | | | | | | | | | |
| Bylaw 1295 | Central Septage | S187 | 20 | March 24, 1998 | Mar. 24, 2018 | 13,929 | - | 5,512 | 8,417 | 4,238 | - |
| Bylaw 1343 | Central Refuse | S187 | 20 | March 24, 1999 | June 1, 2019 | 24,217 | - | 5,470 | 6,371 | 3,465 | 12,376 |
| Bylaw 1399 | Central Refuse | S187 | 20 | April 12, 2000 | June 1, 2020 | 107,415 | - | 16,575 | 17,666 | 10,500 | 73,174 |
| Bylaw 1440 | Central Refuse | S187 | 20 | November 7, 2000 | December 1, 2020 | 56,070 | - | 8,652 | 9,222 | 5,481 | 38,197 |
| Bylaw 1524 | Balfour Fire | S141 | 20 | April 9, 2002 | June 1, 2022 | 20,844 | - | 1,815 | 1,958 | 1,050 | 17,072 |
| Bylaw 1589 | Central Waste | S187 | 20 | April 7, 2003 | June 3, 2023 | 82,679 | - | 6,139 | 6,016 | 4,415 | 70,524 |
| Bylaw 1628 | Slocan Valley Fire - Slocan Hall | S142 | 15 | October 3, 2003 | October 3, 2018 | 35,050 | - | 17,703 | 17,348 | 9,168 | - |
| Bylaw 1658 | Nelson Recreation Facility | S226 | 25 | April 22, 2004 | April 22, 2029 | 1,886,608 | - | 62,857 | 55,670 | 72,000 | 1,768,082 |
| Bylaw 1689 | Nelson Recreation Facility | S226 | 25 | October 25, 2004 | December 2, 2029 | 3,773,217 | - | 125,715 | 111,339 | 120,000 | 3,536,163 |
| Bylaw 1727 | Nelson Recreation Facility | S226 | 25 | April 6, 2005 | April 6, 2030 | 830,961 | - | 31,216 | 18,762 | 20,150 | 780,984 |
| Bylaw 1802 | Yahk Kingsgate Fire | S148 | 20 | April 19, 2006 | April 19, 2021 | 27,355 | - | 1,679 | 906 | 875 | 24,770 |
| Bylaw 1802 | Yahk Kingsgate Fire | S148 | 15 | April 19, 2006 | April 19, 2026 | 65,948 | - | 10,088 | 5,442 | 3,535 | 50,418 |
| Bylaw 1914 | Creston Recreation | S224 | 25 | April 19, 2006 | April 19, 2031 | 711,710 | - | 24,012 | 11,532 | 22,500 | 676,166 |
| Bylaw 1997 | Creston Recreation | S224 | 25 | November 2, 2007 | December 1, 2032 | 7,458,863 | - | 70,223 | 25,882 | 515,000 | 7,117,098 |
| Bylaw 2069 | West Waste | S224 | 10 | November 20, 2008 | November 20, 2018 | 196,053 | - | 180,690 | 57,086 | 34,820 | 99,949 |
| Bylaw 2127 | Creston Recreation | S186 | 20 | October 13, 2009 | October 13, 2034 | 6,097,857 | - | 72,926 | 38,625 | 5,860,081 | 5,860,081 |
| Bylaw 2309 | East Waste | S224 | 20 | April 8, 2010 | April 8, 2030 | 2,057,293 | - | 84,448 | 18,296 | 72,926 | 1,954,550 |
| Bylaw 2305 | Creston Recreation | S224 | 20 | October 4, 2012 | October 4, 2032 | 1,718,032 | - | 70,422 | 15,279 | 60,900 | 1,632,231 |
| Bylaw 2325 | Central Waste | S187 | 20 | April 8, 2013 | April 8, 2033 | 1,682,609 | - | 65,903 | 11,194 | 61,818 | 1,605,512 |
| Bylaw 2326 | West Waste | S188 | 10 | April 8, 2013 | April 8, 2033 | 239,134 | - | 30,818 | 5,235 | 11,655 | 203,082 |
| Bylaw 2355 | Kaslo Fire | S280 | 20 | September 26, 2013 | September 26, 2033 | 814,527 | - | 31,903 | 5,419 | 36,575 | 777,205 |
| Bylaw 2382 | Central Waste | S187 | 20 | April 7, 2014 | April 7, 2034 | 788,569 | - | 29,583 | 3,694 | 29,070 | 755,292 |
| Bylaw 2411 | Central Waste | S187 | 20 | October 14, 2014 | October 14, 2034 | 2,225,656 | - | 83,494 | 10,425 | 74,589 | 2,131,737 |
| Bylaw 2497 | Kaslo Fire | S280 | 20 | October 5, 2016 | October 5, 2036 | 654,693 | - | 25,307 | 759 | 14,280 | 628,627 |
| Bylaw 2561 | West Creston Fire | S291 | 20 | October 4, 2017 | October 4, 2037 | 450,000 | - | 16,747 | - | 14,175 | 433,253 |
| RDCCK SUBTOTAL | | | | | | 32,019,292 | - | 1,247,187 | 525,561 | 1,541,810 | 30,246,544 |
| RDCCK UTILITIES | | | | | | 51,385,783 | 282,620 | 2,761,724 | 1,142,218 | 2,744,246 | 47,764,460 |
| Bylaw 1654 | Arrow Creek Water | S251 | 25 | April 22, 2004 | April 22, 2029 | 628,869 | - | 20,952 | 18,557 | 24,000 | 589,360 |
| Bylaw 1726 | McDonald Creek Water | S246 | 25 | April 6, 2005 | April 6, 2030 | 175,141 | - | 6,579 | 3,954 | 4,247 | 164,607 |
| Bylaw 2164 | South Slocan Utility | S245 | 25 | October 6, 2010 | October 6, 2035 | 64,918 | - | 1,924 | 608 | 2,988 | 62,386 |
| Bylaw 2233 | Riondel Water | S241 | 25 | October 12, 2011 | October 12, 2031 | 210,182 | - | 6,003 | 1,593 | 8,125 | 202,587 |
| Bylaw 2234 | Arrow Creek Water | S251 | 20 | October 12, 2011 | October 12, 2031 | 489,669 | - | 21,157 | 5,613 | 20,475 | 462,900 |
| Bylaw 2511 | South Slocan Utility | S245 | 25 | October 5, 2016 | October 5, 2041 | 91,422 | - | 2,578 | 77 | 1,974 | 88,766 |
| Bylaw 2560 | Arrow Creek Water | S251 | 25 | October 5, 2016 | October 4, 2042 | 1,422,244 | - | 39,009 | 44,801 | 1,383,235 | 1,383,235 |
| RDCCK UTILITIES | | | | | | 3,082,446 | - | 98,202 | 30,402 | 106,610 | 2,953,842 |
| RDCCK TOTAL | | | | | | 35,101,737 | - | 1,345,389 | 555,963 | 1,648,419 | 33,200,385 |
| GRAND TOTAL | | | | | | 54,468,229 | 282,620 | 2,859,926 | 1,172,620 | 2,850,856 | 50,718,302 |
| | | | | | | (513,810) | | | | | (541,411) |
| Accrued Actuarial | | | | | | 53,954,419 | | | | | 50,176,891 |

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF REMUNERATION AND EXPENSES
6 (2) (a) 2018 SCHEDULE OF ELECTED OFFICIAL'S REMUNERATION AND EXPENSES**

| Name | Position | Monthly Allowance | Board & Committee | Total Payroll | Total Expenses | TOTAL |
|---------------------|-----------------|--------------------------|------------------------------|----------------------|-----------------------|----------------|
| Anderson, Brittney | Alt Director | - | 438 | 438 | - | 438 |
| Beerbower, John | Alt Director | - | 565 | 565 | 98 | 663 |
| Binks, Larry | Director | 29,799 | 3,782 | 33,581 | 9,456 | 43,037 |
| Bunka, Catherine | Director | 11,561 | 4,340 | 15,901 | 6,095 | 21,996 |
| Casemore, Adam | Director | 4,257 | 950 | 5,207 | 1,103 | 6,310 |
| Chernoff, Lawrence | Director | 11,561 | 6,621 | 18,181 | 760 | 18,941 |
| Comer, Jennifer | Alt Director | - | 1,258 | 1,258 | 1,042 | 2,300 |
| Cunningham, Hans | Director | 34,056 | 3,890 | 37,946 | 9,060 | 47,006 |
| Davidoff, Andrew | Director | 34,056 | 2,284 | 36,340 | 5,410 | 41,750 |
| Elford, James | Alt Director | - | 256 | 256 | 138 | 394 |
| Faust, Ramona | Director | 34,056 | 5,207 | 39,263 | 7,016 | 46,279 |
| Fyke, John | Alt Director | - | 128 | 128 | 258 | 386 |
| Hughes, Joseph | Director | 1,652 | 219 | 1,871 | 1,073 | 2,944 |
| Hamling, Karen | Chair | 11,561 | 31,108 | 42,669 | 13,013 | 55,682 |
| Hewat, Suzan | Director | 13,212 | 3,270 | 16,482 | 10,237 | 26,719 |
| Jackman, Garry | Director | 34,056 | 6,857 | 40,913 | 13,768 | 54,681 |
| Kozak, Deb | Director | 11,561 | 2,300 | 13,861 | 6,432 | 20,293 |
| Lang, Rob | Director | - | 1,079 | 1,079 | 380 | 1,459 |
| Lockwood, Diana | Director | 1,652 | 566 | 2,218 | 802 | 3,019 |
| Lunn, Jessica | Director | 13,212 | 2,556 | 15,768 | 4,682 | 20,450 |
| Main, Leah | Director | 13,212 | 8,027 | 21,239 | 15,703 | 36,942 |
| Morrison, Janice | Director | 1,652 | 128 | 1,780 | - | 1,780 |
| Moss, Colin | Director | 1,652 | 566 | 2,218 | 1,236 | 3,454 |
| Mueller, Ulli | Alt Director | - | 211 | 211 | - | 211 |
| Newell, Thomas | Director | 34,056 | 6,310 | 40,366 | 3,588 | 43,954 |
| Peterson, Paul | Director | 34,056 | 1,916 | 35,972 | 11,808 | 47,780 |
| Popoff, Walter | Director | 34,056 | 5,645 | 39,701 | 10,710 | 50,411 |
| Smith, Ricky | Director | 34,056 | 1,916 | 35,972 | 4,036 | 40,008 |
| Tassone, Bruno | Director | 1,652 | 566 | 2,218 | 231 | 2,449 |
| Toyota, Ron | Director | 13,212 | 3,194 | 16,406 | 5,864 | 22,270 |
| Wall, Tanya | Director | 34,056 | 3,250 | 37,306 | 3,694 | 41,000 |
| Watson, Aimee | Director | 34,056 | 12,536 | 46,592 | 13,228 | 59,820 |
| Watson, Laurie | Alt Director | - | 561 | 561 | 142 | 703 |
| White, Stephen | Director | 11,561 | 3,616 | 15,177 | 6,624 | 21,801 |
| von Krogh, Henning | Alt Director | - | 565 | 565 | 358 | 923 |
| Warmington, Valerie | Alt Director | - | 3,086 | 3,086 | - | 3,086 |
| Zeleznik, Thomas | Alt Director | - | 565 | 565 | 324 | 889 |
| | | <u>493,524</u> | <u>130,331</u> | <u>623,855</u> | <u>168,370</u> | <u>792,225</u> |

REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF REMUNERATION AND EXPENSES
6 (2) (b) & (c) 2018 SCHEDULE OF EMPLOYEES REMUNERATION & EXPENSES

| Name | Position | EARNINGS | TOTAL EXPENSES |
|---------------|--|------------|-------------------|
| BELLERBY | General Manager of Fire & Emerg Services | 134,749 | 3,055 |
| BENSON | Manager Recreation | 95,346 | 408 |
| CHIRICO | Gen Manager Comm Svcs | 124,403 | 2,572 |
| CRAIG | Working Foreman | 89,473 | 2,848 |
| CROCKETT | Manager Recreation | 94,896 | 91 |
| DOOL | Research Analyst/GIS Tech | 75,457 | - |
| DOUVILLE | Water Services Supervisor Erickson | 87,033 | 122 |
| DRABIK | Corporate Applications & Data Administrator | 80,464 | 157 |
| DURAND | Planning Manager | 95,346 | 5,948 |
| DURNING | Working Foreman | 75,939 | 346 |
| EVENSON | Senior Project Manager | 90,962 | 5,400 |
| FEDIUK | Manager Recreation | 95,346 | 1,436 |
| GASCHNITZ | Human Resources Advisor | 78,151 | 2,292 |
| GAYNOR | Regional Parks Manager | 84,938 | 3,460 |
| HORN | Chief Administrative Officer/Chief Financial Officer | 236,623 | 23,714 |
| HYPONEN | Communications Coordinator | 76,132 | 512 |
| LEHNERT | Network Administrator | 111,776 | 6,626 |
| MATHESON | Payroll Lead | 76,494 | 741 |
| MATHESON | Research Analyst | 85,403 | 1,741 |
| MCDIARMID | Manager Utility Services | 106,565 | 2,938 |
| MELENDY | Safety Advisor | 84,869 | 1,533 |
| MORRISON | Manager of Corporate Administration | 107,465 | 1,618 |
| OOSTHUIZEN | IT Manager | 107,465 | 1,784 |
| OSTAFICHUK | Recreation Supervisor | 75,761 | - |
| PHILLIPS | Project Manager | 81,606 | 815 |
| RICHARDSON | Utility Lead Hand Nelson | 76,557 | 2,643 |
| SAARI-HECKLEY | Human Resources Manager | 123,953 | 3,698 |
| SMITH | Finance Manager | 107,828 | 6,382 |
| SOUTHAM | Building Manager | 95,346 | 5,511 |
| SOUTHIN | Bldg Official 3 | 83,201 | 2,686 |
| SUDAN | Gen Man Dev Services | 130,326 | 7,652 |
| VOYKIN | Bldg Official 2 | 78,931 | 2,732 |
| WILSON | Resource Recovery Manager | 99,614 | 4,566 |
| WOLF | Gen Manager Environ Svcs | 136,008 | 4,277 |
| ZOL | Financial Analyst | 77,765 | 1,391 |
| | Total Over \$75000 | 3,462,190 | 111,694 |
| | Consolidated Other | 10,075,299 | 174,458 |
| | | 13,537,489 | 286,152 |

REGIONAL DISTRICT OF CENTRAL KOOTENAY
 SCHEDULE OF REMUNERATION AND EXPENSES
 6 (2) (d) 2018 PAYROLL RECONCILIATION TO FINANCIAL STATEMENT

| | | |
|--|-------------------|-------------------|
| Total Remuneration Elected Officials | 623,855 | |
| Total Remuneration Other | <u>13,537,489</u> | 14,161,343 |
| | | |
| Wages Per Financial Statements | 13,437,181 | |
| Reconciling Items: | | |
| Overtime Earnings Not Reflected in Wage Account | 263,582 | |
| Adjust Elected Officials Earnings not Reflected in Wage Acco | 623,855 | |
| Add Exempt Portion Directors | | |
| | | |
| Adjust Taxable Ben Included in Wages | | |
| Accrued Wage Adjustments | (170,819) | |
| Non Wage Items, Contract Svcs, etc | <u>7,545</u> | 14,161,344 |
| | | <u>-</u> |
| | | <u><u>(0)</u></u> |

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF REMUNERATION EXPENSES
6(6) 2018 SCHEDULE OF EMPLOYER COSTS**

| EMPLOYEE | INC TAX | CPP | EI | PENSION | | INSURANC E & HEALTH | TOTAL | |
|------------------------|------------------|----------------|----------------|----------------|----------|--|----------------|------------------|
| RP01 | 692,139 | 190,617 | 75,988 | | | | 958,744 | |
| RP02 | 1,384,966 | 283,733 | 95,677 | | | | 1,764,375 | |
| Combined | | | | 713,840 | | 134,681 | 848,521 | |
| | | | | | | | 0 | |
| | | | | | | | 0 | |
| | | | | | | | 0 | |
| | | | | | | | 0 | |
| | | | | | | | 0 | |
| EMPLOYEE TOTALS | 2,077,104 | 474,350 | 171,665 | 713,840 | 0 | 0 | 134,681 | 3,571,640 |

| EMPLOYER | CPP | EI | PENSION | MSP | WCB | INSURANC E & HEALTH | TOTAL |
|--------------------------|----------------|----------------|----------------|---------------|----------------|--|------------------|
| RP0001 (Casual Groups) | 190,618 | 106,384 | | | | | 297,002 |
| RP0002 (Permanent Staff) | 283,733 | 113,569 | | | | | 397,302 |
| Combined | | | 803,038.21 | 94,237 | 269,311 | 774,050 | 1,940,636 |
| | | | | | | | - |
| | | | | | | | - |
| EMPLOYER TOTALS | 474,350 | 219,953 | 803,038 | 94,237 | 269,311 | 774,050 | 2,634,940 |

REGIONAL DISTRICT OF CENTRAL KOOTENAY
 SCHEDULE OF SUPPLIERS OF PROVISION OF GOODS AND SERVICES
 7 (1) (a) & (b) 2018 SCHEDULE OF SUPPLIERS AND PAYMENTS EXCEEDING \$25,000

| | |
|---|-----------|
| 586535 BC Ltd. | 34,855 |
| Acreshakerr Contracting Ltd. | 144,893 |
| Active Network LLC | 37,558 |
| All Seasons Motor Sports Ltd. | 41,462 |
| Alpine Disposal & Recycling (Interior Division) Ltd | 868,864 |
| ALS Canada Ltd. | 33,720 |
| Andex Equipment Rentals | 41,751 |
| Andrew Sheret Ltd | 43,451 |
| Apex Forest & Wildfire Services Ltd. | 100,205 |
| Arrow Lakes Ready Mix | 181,391 |
| Arrow Mountain Carwash & Mini Storage Ltd | 26,359 |
| Associated Fire Safety Equipment | 152,724 |
| BC Hydro & Power Authority | 32,622 |
| BC Transit | 1,237,525 |
| Berg Lehmann Chartered Accountants | 50,000 |
| BF Roofing Ltd | 121,586 |
| BGC Engineering Inc. | 316,943 |
| Bill's Heavy Duty Enterprises Ltd | 26,819 |
| Black Press Group Ltd | 56,293 |
| Brenntag Canada Inc | 51,836 |
| Brenton Industries Ltd | 37,605 |
| Brindlee Mountain Fire Apparatus, LLC | 456,830 |
| Brynne, Abra | 31,210 |
| Canada West Refrigeration Ltd | 342,960 |
| Canadian Red Cross | 33,408 |
| CanGas Propane | 59,236 |
| Castlegar, City Of | 57,770 |
| Cathro Consulting Ltd | 255,086 |
| Cdw Canada Inc | 62,047 |
| Central Kootenay Garbage Club | 69,689 |
| Cleartech Industries Inc | 58,131 |
| College Of The Rockies | 42,573 |
| Comfort Welding Ltd | 32,258 |
| Community Energy Association | 88,030 |
| Corix Water Products Inc | 169,362 |
| Cowan's Office Supplies | 36,772 |
| Creo Marketing | 55,000 |
| Creston Auto & RV & Creston Ace Autobody | 38,921 |
| Creston Valley Chamber Of Commerce | 33,000 |
| Creston, Town Of | 354,259 |
| Crocker Equipment Co Ltd | 177,704 |
| Custom Dozing Ltd | 59,573 |
| Dan Maglio Contracting Ltd | 232,782 |
| Dandelion Renewables | 66,666 |
| Dave's Plumbing Ltd | 85,991 |
| Daytech Limited | 55,011 |
| DB Perks & Associates Ltd | 34,744 |
| Debri Resources Ltd | 121,425 |
| DHC Communications Inc | 90,635 |
| Diameter Services Inc | 50,105 |
| Diamond West Trailer Sales Ltd. | 42,586 |
| Dynamic Landscaping | 79,242 |
| Emco Corporation | 33,138 |
| Esri Canada Ltd | 59,644 |
| Fall Line Forestry Ltd | 86,229 |
| FortisBC - Electricity | 502,192 |

| | |
|--|-----------|
| Fortisbc - Natural Gas | 180,338 |
| Frazer Excavation Ltd. | 420,615 |
| Fred Surridge Ltd | 27,812 |
| Freyta, Chelsey | 31,184 |
| Goat Mountain Enterprises Ltd | 84,924 |
| Good Water Warehouse | 33,541 |
| Graphic Office Interiors Ltd | 39,537 |
| Guille, Pam | 45,003 |
| Guillevin International Inc | 101,328 |
| Hallmark Ford Sales Ltd. | 55,446 |
| HCMA Architecture and Design | 38,671 |
| Hywood Truck & Equipment Ltd | 130,194 |
| I.T. Blueprint Solutions Consulting Inc. | 330,208 |
| Inland Allcare | 51,911 |
| Insight Canada Inc. | 31,589 |
| Insurance Corporation of BC | 39,011 |
| IPTEC Consulting Ltd | 34,500 |
| Irwin Air Ltd | 33,296 |
| J-Pros Products Incorporated | 37,400 |
| JY Contracting Ltd | 36,587 |
| Kal Tire (Nelson) | 28,193 |
| Kaslo Industrial | 188,555 |
| Kelly's Maintenance and Services | 33,179 |
| Kelowna, City of | 83,393 |
| KEM Services | 48,363 |
| Kerr Wood Leidal Consulting Engineers | 93,582 |
| Kootenay Industrial Supply Ltd | 33,016 |
| Lesperance Mendes | 45,662 |
| Lidstone & Company | 2,937,680 |
| Loki Tree Services | 190,850 |
| Maple Reinders Inc. | 149,523 |
| Marwest Industries Ltd. | 374,493 |
| Masse Environmental Consultants Ltd. | 44,361 |
| Mayday Electric Ltd | 53,813 |
| Minister of Finance | 329,866 |
| Mitchell Press Limited | 58,401 |
| Morrow Bioscience Ltd | 126,431 |
| Municipal Insurance Association Of BC | 95,311 |
| Nakusp & Area Community Forest | 35,626 |
| Nakusp, Village Of | 113,016 |
| Nasmyth Morrow & Bogusz (In Trust) | 468,378 |
| Nelson Hydro | 333,941 |
| Nelson Toyota | 81,288 |
| Nelson, City Of | 264,610 |
| New Denver, Village Of | 54,154 |
| Northtown Rental & Sales | 25,947 |
| Omega Communications Ltd. | 30,781 |
| PerfectMind Inc. | 71,097 |
| R.D. of Fraser-Fort George | 48,150 |
| Rapid Barrier Systems Inc. | 43,892 |
| RC Strategies Inc. | 87,022 |
| Regional Dist. of Central Kootenay | 65,428 |
| Regional District of Central Okanagan | 48,912 |
| Regional District of East Kootenay | 66,637 |
| Regional District of Kootenay Boundary | 121,369 |
| Riverside Farm | 103,981 |
| Rocky Mountain Agencies | 130,153 |
| Rocky Mountain Phoenix | 379,972 |
| Safe Start Safety Ltd. | 128,159 |
| Scrap King Auto Wrecking & Towing Ltd | 27,880 |
| Sensors & Software Inc. | 27,178 |

| | |
|--|-------------------|
| Sfj Inc | 38,822 |
| Shaw Cable | 27,169 |
| Sitkum IT Ltd | 70,683 |
| Sk Electronics Ltd | 71,340 |
| SLR Consulting (Canada) Ltd. | 114,106 |
| Spearhead | 80,581 |
| Spectrum Resource Group Inc | 137,102 |
| Speedpro Signs | 27,495 |
| Sperling Hansen Associates Inc | 54,816 |
| SRK Consulting (Canada) Inc. | 182,062 |
| Status Construction & Management Ltd | 60,194 |
| Strong Refrigeration Consultants Inc | 67,320 |
| Suez Water Technologies & Solutions | 323,582 |
| Telus Communications Inc | 81,742 |
| Telus Mobility | 53,502 |
| Terrapure | 83,719 |
| The Corporation of the Village of Salmo | 63,614 |
| Trainor Mechanical Contractors Ltd | 1,238,708 |
| Tratech Mechanical Ltd | 65,449 |
| Tremlock Properties Ltd | 128,249 |
| Twin Rivers Controls Ltd | 35,541 |
| Urbansolar | 37,450 |
| VDZ + A Consulting Inc. | 133,098 |
| Wade Critchlow Enterprises Ltd. | 59,200 |
| Wasp Manufacturing Ltd. | 98,746 |
| Waste Management | 696,581 |
| Wesco Distribution-Canada Inc | 49,861 |
| West Arm Silviculture | 57,200 |
| West Kootenay Mechanical (2001) Ltd | 42,140 |
| Westek Controls Ltd | 74,687 |
| Western Tank And Lining Ltd | 646,607 |
| WFR Wholesale Fire & Rescue Ltd | 29,949 |
| Wildfire Forestry Services Ltd. | 38,597 |
| Wood Environment & Infrastructure Solutions, | 97,990 |
| Wood Wyant Inc | 57,401 |
| Working Projects Inc. | 155,465 |
| WSP Canada Inc. | 264,306 |
| Yellowhead Road & Bridge | 60,764 |
| | <u>22,753,841</u> |

REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF SUPPLIERS OF PROVISION OF GOODS AND SERVICES
7 (2) (b) 2018 SCHEDULE OF PAYMENTS OF GRANTS AND CONTRIBUTIONS EXCEEDING \$25,000

| | |
|---|-----------|
| Arrow Lakes Historical Society - Grants | 28,000 |
| Balfour and District Business and Historic Association - Grants | 26,524 |
| Balfour Recreation Commission - Grants | 144,178 |
| Balfour Senior Citizens Association Branch #120 - Grants | 30,289 |
| Bonnington Improvement District - Grants | 75,000 |
| Canyon Community Association - Grants | 28,600 |
| Castlegar & District Chamber of Commerce - Grants | 25,000 |
| Castlegar & District Public Library - Grants | 169,036 |
| Castlegar Friends of Parks and Trails Society (2001) - Grants | 126,826 |
| Castlegar Sculpturewalk Society - Grants | 28,929 |
| Castlegar Snowmobile Association - Grants | 35,143 |
| Castlegar, City of - Grants | 350,250 |
| Columbia & Western Trail Society - Grants | 59,350 |
| Community Futures - Grants | 50,386 |
| Crawford Bay & District Hall & Parks Association - Grants | 26,369 |
| Creston & District Historical & Museum Society - Grants | 118,168 |
| Creston Public Library Association - Grants | 312,021 |
| Creston Valley Regional Airport Society - Grants | 137,336 |
| Creston, Town of - Grants | 230,855 |
| Deer Park Recreation Society - Grants | 58,600 |
| Edgewood Volunteer Fire Department - Grants | 63,100 |
| Heddlstone Village Water System Upgrade - Grants | 26,250 |
| Kaslo & District Arena Association - Grants | 57,325 |
| Kaslo & District Public Library Association - Grants | 92,945 |
| Kaslo Search & Rescue - Grants | 39,573 |
| Kaslo South Area Water Supply Society - Grants | 27,850 |
| Kaslo, Village of - Grants | 50,700 |
| Kootenay Employment Services - Grants | 63,334 |
| Lardeau Valley Community Club - Grants | 54,147 |
| Lister Community Association - Grants | 27,150 |
| Nakusp & Area Bike Society - Grants | 105,000 |
| Nakusp Public Library Association - Grants | 91,000 |
| Nakusp, Village of - Grants | 565,504 |
| Nelson Cares Society - Grants | 45,482 |
| Nelson Cycling Club - Grants | 75,000 |
| Nelson Public Library - Grants | 163,587 |
| Nelson Search & Rescue - Grants | 30,754 |
| Nelson, City of - Grants | 341,569 |
| North Kootenay Lake Community Services Society - Grants | 28,002 |
| Ootischenia Improvement District - Grants | 120,000 |
| Robson Community Memorial Church - Grants | 28,911 |
| Robson Recreation Society - Grants | 37,553 |
| Robson-Raspberry Improvement District - Grants | 30,000 |
| Royal Canadian Legion #1-020 Nakusp - Grants | 30,000 |
| Salmo Museum Society - Grants | 39,014 |
| Salmo Public Library Association - Grants | 95,492 |
| Salmo Valley Swimming Pool Society - Grants | 56,896 |
| Salmo Valley Youth & Community Centre - Grants | 64,745 |
| Salmo, Village of - Grants | 33,463 |
| Slocan Valley Seniors Housing Society - Grants | 31,388 |
| South Canyon Improvement District - Grants | 75,000 |
| South Kootenay Lake Community Service Society - Grants | 35,066 |
| The Arrow Yacht Club - Grants | 30,000 |
| Union of Spiritual Communities of Christ - Grants | 78,657 |
| West Creston Community Hall Society - Grants | 26,400 |
| Wynndel Irrigation District - Grants | 70,000 |
| Yahk-Kingsgate Recreation Society - Grants | 50,344 |
| | 4,942,059 |

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF REMUNERATION AND EXPENSES
6 (7) (a) & (b) 2018 STATEMENT OF SEVERANCE AGREEMENTS**

There were **no** severance agreements made between the Regional District of Central Kootenay and its non union employees during the fiscal year 2018

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF SUPPLIERS OF PROVISION OF GOODS AND SERVICES
7 (1) (c) 2018 RECONCILIATION TO FINANCIAL STATEMENT**

RECONCILIATION TO CONSOLIDATED FINANCIAL STATEMENTS

| | | |
|---|------------------|----------------------|
| Total aggregate payment exceeding \$25,000 paid to suppliers | \$ 22,753,841 | |
| Total online lease payments | - | |
| Consolidated total of payments of \$25,000 or less paid to supp | 3,666,654 | |
| Consolidated total of all grants and contributions exceeding \$2: | 4,942,059 | |
| Consolidated total of all grants and contributions of \$25,000 or | <u>2,109,190</u> | \$ 33,471,744 |
| Reconciling Items: | | |
| Payroll & Severance Agreements | \$ 13,537,489 | |
| Directors Remuneration & Expenses | 623,855 | |
| Change in work in progress, payables and accruals | 6,468,685 | |
| less capital portion of lease payments | - | |
| HST/GST rebate re purchases | (984,995) | |
| Acquisition of tangible capital assets | (11,392,998) | |
| Equipment disposal | <u>(13,261)</u> | \$ 8,238,775 |
| | | <hr/> |
| | | <u>\$ 41,710,519</u> |
| Per Consolidated Financial Statements: | | |
| Consolidated expenses | | \$ 49,226,629 |
| Amortization | | (5,344,640) |
| Provision for Landfill closure | | (514,917) |
| Debt service charges - interest and exchange | | (1,656,553) |
| | | <hr/> |
| | | \$ 41,710,519 |
| | | <hr/> |
| Difference | | <u>\$ (0)</u> |

Financial Information Regulation, Schedule 1

Checklist – Statement of Financial Information (SOFI)

For the Corporation:

Corporate Name: Regional District of Central Kootenay Contact Name: Heather J Smith
 Fiscal Year End: December 31st, 2018 Phone Number: (250) 352-8181
 Date Submitted: _____ E-mail: hsmith@rdck.bc.ca

For the Ministry:

Ministry Name: _____ Reviewer: _____
 Date Received: _____ Deficiencies: Yes No
 Date Reviewed: _____ Deficiencies Addressed: Yes No
 Approved (SFO): _____ Further Action Taken: _____

Distribution: Legislative Library Ministry Retention

| FIR Schedule 1 Section | Item | Yes | No | N/A | Comments |
|------------------------------|---|-------------------------------------|--------------------------|-------------------------------------|--------------------------------|
| General | | | | | |
| 1 (1) (a) | Statement of assets and liabilities | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 1 (1) (b) | Operational statement | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 1 (1) (c) | Schedule of debts | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | See Schedule of Debenture Debt |
| 1 (1) (d) | Schedule of guarantee and indemnity agreements | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 1 (1) (e) | Schedule of employee remuneration and expenses | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | See 6 (2)(b) & (c) |
| 1 (1) (f) | Schedule of suppliers of goods and services | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | See 7 (1)(a) & (b) |
| 1 (3) | Statements prepared on a consolidated basis or for each fund, as appropriate | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 1 (4) 1 (5) | Notes to the financial statements for the statements and schedules listed above | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| FIR Schedule 1 Section | Item | Yes | No | N/A | Comments |
|--|---|-------------------------------------|--------------------------|-------------------------------------|----------|
| Statement of Assets & Liabilities | | | | | |
| 2 | <ul style="list-style-type: none"> • A balance sheet prepared in accordance with GAAP or stated accounting principles / policies, and • Show changes in equity and surplus or deficit due to operations | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Operational Statement | | | | | |
| 3 (1) | <p>Prepared in accordance with GAAP or stated accounting principles / policies and consists of:</p> <ul style="list-style-type: none"> • a Statement of Income or Statement of Revenue and Expenditures, and • a Statement of Changes in Financial Position | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 3 (2) 3 (3) | <ul style="list-style-type: none"> • The Statement of Changes in Financial Position may be omitted if it provides no additional information • The omission must be explained in the notes | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 3 (4) | Community colleges, school districts, and municipalities must prepare a Statement of Changes in Financial Position for the Capital Fund | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Schedule of Debts | | | | | |
| 4 (1) (a) 4 (2) | List each long-term debt (secured by debentures, mortgages, bonds, etc.), stating the amount outstanding, the interest rate, and the maturity date | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 4 (1) (b) | Identify debts covered by sinking funds or reserves and amounts in these accounts | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 4 (3) 4 (4) | <ul style="list-style-type: none"> • The schedule may be omitted if addressed under section 2 or 5 and it provides no additional information • The omission must be explained in a note to the schedule | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |

| FIR Schedule 1 Section | Item | Yes | No | N/A | Comments |
|---|---|-------------------------------------|--------------------------|-------------------------------------|----------|
| Schedule of Guarantee and Indemnity Agreements | | | | | |
| 5 (1) | List financial agreements that required government approval prior to being given (see Guarantees and Indemnities Regulation in FIA Guidance Package) | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 5 (2) | State the entities involved, and the specific amount involved if known | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 5 (3) 5 (4) | <ul style="list-style-type: none"> • The schedule may be omitted if addressed under section 2 or 4 and it provides no additional information • The omission must be explained in a note to the schedule | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| Schedule of Remuneration and Expenses (See Guidance Package for suggested format) | | | | | |
| 6 (2) (a) | List separately, by name and position, the total remuneration and the total expenses for each elected official, member of the board of directors, and employee appointed by Cabinet | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 6 (2) (b) | List alphabetically each employee whose total remuneration exceeds \$75,000 and the total expenses for each [excluding the persons listed under 6 (2) (a)] | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 6 (2) (c) | Include a consolidated total for employees whose remuneration is \$75,000 or less [excluding the persons listed under 6 (2) (a)] | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 6 (2) (d) | Reconcile or explain any difference between total remuneration in this schedule and related information in the operational statement | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 6 (3) | Exclude personal information other than name, position, function or remuneration and expenses of employees | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |

| FIR Schedule 1 Section | Item | Yes | No | N/A | Comments |
|--|--|-------------------------------------|--------------------------|-------------------------------------|----------|
| Schedule of Remuneration and Expenses (See Guidance Package for suggested format) | | | | | |
| 6 (6) | Report the employer portion of EI and CPP as a supplier payment to the Receiver General for Canada rather than as employee remuneration | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 6 (7) (a) 6 (7) (b) | Include a statement of severance agreements providing: <ul style="list-style-type: none"> • the number of severance agreements under which payment commenced in the fiscal year being reported on for non-union employees, and • the range of equivalent months' compensation for them (see Guidance Package for suggested format) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 6 (8) | Provide the reason for omitting a statement of severance agreements in a note to the schedule of remuneration and expenses | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| Schedule of Suppliers of Goods or Services (See Guidance Package for suggested format) | | | | | |
| 7 (1) (a) | List in alphabetical order all suppliers of goods and services who received aggregate payments exceeding \$25,000 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 7 (1) (b) | Include a consolidated total of all payments to suppliers who received \$25,000 or less | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 7 (1) (c) | Reconcile or explain any difference between the consolidated total and related figures in the operational statement | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 7 (2) (b) | Include a statement of payments for the purposes of grants or contributions | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| FIR Schedule 1 Section | Item | Yes | No | N/A | Comments |
|--|---|-------------------------------------|--------------------------|-------------------------------------|----------|
| Inactive Corporations | | | | | |
| 8 (1) | The ministry reports for the corporation if the corporation is not operating to the extent required to produce a SOFI | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 8 (2) (a) | The ministry's report contains the statements and schedules required under section 1 (1), to the extent possible | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 8 (2) (b) | The ministry's report contains a statement of the operational status of the corporation (see Guidance Package regarding what to include) | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| Approval of Financial Information | | | | | |
| 9 (1) | Corporations other than municipalities – the SOFI is signed as approved by the board of directors or the governing body (see Guidance Package for example) | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 9 (2) | Municipalities – the SOFI is approved by its council and by the officer assigned responsibility for financial administration (see Guidance Package for example) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 9 (3) | A management report is included, signed by the head and chief financial officer, or by the municipal officer assigned responsibility for financial administration (see examples in annual report at http://www.gov.bc.ca/cas/popt/) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 9 (4) | The management report explains the roles and responsibilities of the board of directors or governing body, audit committee, management, and the auditors | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 9 (5) | Signature approvals required in section 9 are for each of the statements and schedules of financial information, not just the financial statements | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

Financial Information Act
Financial Information Regulation (FIR), Schedule 1

Statement of Financial Information (SOFI)
Index to FIR Schedule 1 and the Checklist

Page 1: Corporation Information

Ministry Information

General: Section One

- 1(1)(a) Statement of assets and liabilities
- 1(1)(b) Operational statement
- 1(1)(c) Schedule of debts
- 1(1)(d) Schedule of guarantee and indemnity agreements
- 1(1)(e) Schedule of employee remuneration and expenses
- 1(1)(f) Schedule of suppliers of goods and services
- 1(2) [Explanatory information for reference]
- 1(3) Statements prepared on a consolidated basis or for each fund
- 1(4) & (5) Notes to the statements and schedules in section 1(1)

Page 2: Statement of Assets & Liabilities: Section Two

- 2 Balance sheet
- Changes in equity and surplus or deficit

Operational Statement: Section Three

- 3(1) Statement of Income / Statement of Revenue and Expenditures
- Statement of Changes in Financial Position
- 3(2) & (3) Omission of Statement of Changes in Financial Position, with explanation
- 3(4) Requirement for community colleges, school districts and municipalities

Statement of Debts: Section Four

- 4(1)(a) & 4(2) List and detail the schedule of long-term debts
- 4(1)(b) Identify debts covered by sinking funds / reserves
- 4(3) & (4) Omission of schedule, with explanation

Page 3: Schedule of Guarantee and Indemnity Agreements: Section Five

- 5(1) List agreements under the Guarantees and Indemnities Regulation
- 5(2) State the entities and amounts involved
- 5(3) & (4) Omission of schedule, with explanation

Page 3 & 4: Schedule of Remuneration and Expenses: Section Six

- 6(1) [Definitions for reference]
- 6(2)(a) List remuneration / expenses for each elected official, member of board, Cabinet appointees
- 6(2)(b) List each employee with remuneration exceeding \$75,000, plus expenses
- 6(2)(c) Consolidated total for all employees with remuneration of \$75,000 or less
- 6(2)(d) Reconcile difference in total remuneration above with operational statement
- 6(3) Exclude personal information other than as required

Page 3 & 4: Schedule of Remuneration and Expenses: Section Six (continued)

- 6(4) & (5) [Explanatory information for reference]
- 6(6) Report employer portion of EI and CPP as a supplier payment
- 6(7)(a) & (b) Statement of severance agreements
- 6(8) Explain an omission of statement of severance agreements
- 6(9) [Statement of severance agreements to minister – not required unless requested]

Page 4: Schedule of Suppliers of Goods or Services: Section Seven

- 7(1)(a) List suppliers receiving payments exceeding \$25,000
- 7(1)(b) Consolidated total of all payments of \$25,000 or less
- 7(1)(c) Reconcile difference in total above with operational statement
- 7(2)(a) [Explanatory information for reference]
- 7(2)(b) Statement of payments of grants or contributions
- 7(2)(c) [Explanatory information for reference]

Page 5: Inactive Corporations: Section Eight

- 8(1) Ministry to report for inactive corporations
- 8(2)(a) Contents of report – statements and schedules under section 1(1) to extent possible
- 8(2)(b) Contents of report – operational status of corporation

Approval of Financial Information: Section Nine

- 9(1) Approval of SOFI for corporations (other than municipalities)
- 9(2) Approval of SOFI for municipalities
- 9(3) Management report
- 9(4) Management report must explain roles and responsibilities
- 9(5) Signature approval is for all contents of the SOFI

Access to the Financial Information: Section Ten

- 10(1) to (3) [Explanatory information for reference]