



Regional District of Central Kootenay

Box 590, 202 Lakeside Drive, Nelson, BC V1L 5R4
Telephone: (250) 352-6665
BC Toll Free: 1-800-268-7325

Web: www.rdck.ca
Email: info@rdck.bc.ca
Fax: (250) 352-9300

June 18, 2020

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 June 18th, 2020, the Board passed the following motion:


"The Schedule and Statement of Financial Information for the Fiscal Year Ended December 31, 2019, 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, 2019;
- Financial Information Regulation – Schedule 1 – Checklist – Statement of Financial Information (SOFI)

Please contact me if you require any further information.

Sincerely,


fo | 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, 2019**

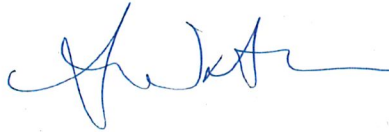
REGIONAL DISTRICT OF CENTRAL KOOTENAY

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.


for **Stuart Horn, CA, CBV, DIFA**
Chief Financial Officer

June 18th, 2020



Aimee Watson

Chair

June 18th, 2020

REGIONAL DISTRICT OF CENTRAL KOOTENAY
 SCHEDULE OF DEBTENTURE DEBT-UNAUDITED
 FOR THE YEAR ENDED DECEMBER 31, 2019
 M.F.A. DEBT

BYLAW CANADIAN FUNDS	NOMENCLATURE	SERVICE	TERM (IN YEARS)	DATE OF ISSUE	DATE OF MATURITY	BALANCE		ISSUES/ TRANSFERS	PRINCIPAL REPAYMENTS/ SINKING FUND DEPOSITS	ACTUARIAL ADDITION	CANADIAN FUNDS		BALANCE OUTSTANDING DECEMBER 31
						OUTSTANDING DECEMBER 31, 2018	OUTSTANDING DECEMBER 31				INTEREST & EXCHANGE PAYMENTS		
Bylaw 2550	City of Castlegar		25	April 7, 2017	April 7, 2042	945,340	26,660	3,066,300	800	800	27,216	917,880	
Bylaw 2549	City of Castlegar		25	October 9, 2019	April 9, 2044						46,782	3,066,300	
Bylaw 1405	City of Nelson		25	April 12, 2000	June 1, 2025	2,452,394	142,575		163,242		186,600	2,146,577	
Bylaw 1657	City of Nelson		10	April 8, 2010	April 8, 2020	976,661	349,922		126,934		189,000	497,906	
Bylaw 1843	City of Nelson		15	November 7, 2006	October 19, 2021	212,155	42,450		25,514		14,875	144,192	
Bylaw 1911	City of Nelson		15	November 2, 2007	December 1, 2022	94,790	14,500		7,822		6,533	72,468	
Bylaw 2025	City of Nelson		20	April 21, 2009	June 3, 2029	1,993,834	100,745		42,547		107,260	1,790,442	
Bylaw 2302	City of Nelson		20	October 4, 2012	October 4, 2032	4,683,618	201,491		53,459		174,000	4,409,569	
Bylaw 2364	City of Nelson		20	September 26, 2013	September 26, 2033	736,299	30,224		6,548		34,660	699,528	
Bylaw 2365	City of Nelson		20	September 26, 2013	September 26, 2033	224,980	9,235		2,001		10,888	213,745	
Bylaw 1769	Town of Creston		17	April 19, 2006	April 19, 2023	1,229,586	141,787		85,219		165,648	1,002,530	
Bylaw 2156	Town of Creston		15	March 29, 2011	March 29, 2026	363,271	39,919		16,165		47,061	989,100	
Bylaw 2155	Town of Creston		15	April 8, 2013	April 8, 2028	1,089,877	22,489		10,071		10,071	32,008	
Bylaw 2158	Town of Creston		10	October 6, 2010	October 6, 2020	62,785	12,494		3,947		4,875	34,981	
Bylaw 2282	Village of Kaslo		10	October 12, 2011	October 12, 2021	51,322	5,628		6,072		6,043	135,453	
Bylaw 1582	Village of Nakusp		25	April 7, 2003	June 3, 2028	147,152	23,843		7,533		23,075	490,305	
Bylaw 2244	Village of Nakusp		20	October 12, 2011	October 12, 2021	521,681	3,694		1,187		3,575	75,963	
Bylaw 2246	Village of Nakusp		20	October 12, 2011	October 12, 2021	80,824	9,235		2,001		10,588	213,745	
Bylaw 2369	Village of Nakusp		20	September 26, 2013	September 26, 2033	224,980	9,235		570		3,000	81,611	
Bylaw 2368	Village of Nakusp		20	October 14, 2014	October 14, 2034	85,740	3,358		8,903		6,903	272,102	
Bylaw 2585	Village of Nakusp		20	March 16, 2005	March 16, 2025	282,620	10,518		5,893		9,900	89,603	
Bylaw 1728	Village of New Denver		20	October 5, 2016	October 5, 2031	102,149	6,653		835		5,355	212,622	
Bylaw 2519	Village of New Denver		15	April 11, 2007	April 11, 2027	227,188	13,710		6,660		36,551	695,548	
Bylaw 2070	Village of Salmon		30	October 13, 2009	October 13, 2039	718,007	15,780		2,957		6,300	80,975	
Bylaw 2197	Village of Salmon		15	April 4, 2011	April 4, 2026	90,833	7,491		577,702		1,085,896	18,697,603	
						17,577,917	1,308,912	3,066,300	577,702		1,085,896	18,697,603	

REGIONAL DISTRICT OF CENTRAL KOOTENAY
 SCHEDULE OF DEBENTURE DEBT-UNAUDITED
 FOR THE YEAR ENDED DECEMBER 31, 2019
 M.F.A. DEBT

BYLAW CANADIAN FUNDS	NOMENCLATURE	SERVICE	TERM (IN YEARS)	DATE OF ISSUE	DATE OF MATURITY	BALANCE		ISSUES/ TRANSFERS	PRINCIPAL REPAYMENTS/ SINKING FUND DEPOSITS	ACTUARIAL ADDITION	CANADIAN FUNDS	
						OUTSTANDING DECEMBER 31, 2018	DECEMBER 31, 2019				INTEREST & EXCHANGE PAYMENTS	BALANCE OUTSTANDING DECEMBER 31
Bylaw 2550	City of Castlegar		25	April 7, 2017	April 7, 2042	945,340		3,066,300	26,660	800	27,216	917,880
Bylaw 2649	City of Castlegar		25	October 9, 2019	April 9, 2044						40,782	3,066,300
Bylaw 1405	City of Nelson		25	April 12, 2000	June 1, 2025	2,452,394			142,575	163,242	136,800	2,146,577
Bylaw 1657	City of Nelson		10	April 8, 2010	April 8, 2020	976,661			349,822	129,934	189,000	497,906
Bylaw 1843	City of Nelson		15	November 7, 2006	October 19, 2021	212,155			42,450	25,514	14,875	144,192
Bylaw 1911	City of Nelson		15	November 2, 2007	December 1, 2022	94,790			14,500	7,622	6,533	72,468
Bylaw 2025	City of Nelson		20	April 21, 2009	June 3, 2029	1,933,834			100,745	42,647	107,250	1,790,442
Bylaw 2302	City of Nelson		20	October 4, 2012	October 4, 2032	4,663,518			201,491	53,459	174,000	4,408,569
Bylaw 2364	City of Nelson		20	September 26, 2013	September 26, 2033	736,299			30,224	6,548	34,650	699,528
Bylaw 2365	City of Nelson		20	September 26, 2013	September 26, 2033	224,960			9,235	2,001	10,568	213,745
Bylaw 1769	Town of Creston		17	April 19, 2006	April 19, 2023	1,229,536			141,787	85,219	165,648	1,002,530
Bylaw 2156	Town of Creston		15	March 29, 2011	March 29, 2026	363,271			39,919	13,259	13,259	323,352
Bylaw 2158	Town of Creston		15	April 8, 2013	April 8, 2028	1,089,877			74,612	47,061	10,071	999,100
Bylaw 2159	Town of Creston		10	October 6, 2010	October 6, 2020	62,785			22,489	8,289	10,071	32,008
Bylaw 2232	Village of Kaslo		10	October 12, 2011	October 12, 2021	51,322			12,494	3,947	4,875	34,661
Bylaw 1562	Village of Nakusp		25	April 7, 2003	June 3, 2028	147,152			5,628	6,072	6,043	135,453
Bylaw 2244	Village of Nakusp		20	October 12, 2011	October 12, 2021	521,681			23,843	7,533	23,075	490,308
Bylaw 2246	Village of Nakusp		20	October 12, 2011	October 12, 2021	80,824			3,694	1,167	3,575	75,963
Bylaw 2369	Village of Nakusp		20	September 26, 2013	September 26, 2033	224,960			9,235	2,001	10,568	213,745
Bylaw 2369	Village of Nakusp		20	October 14, 2014	October 14, 2034	85,740			3,358	570	3,000	81,811
Bylaw 2585	Village of Nakusp		20	March 16, 2005	March 16, 2025	282,620			10,518	-	8,903	272,102
Bylaw 1723	Village of New Denver		20	October 5, 2016	October 5, 2031	102,149			6,653	5,893	9,900	89,603
Bylaw 2519	Village of New Denver		15	April 11, 2007	April 11, 2027	227,168			13,710	835	5,355	212,622
Bylaw 2070	Village of Salmo		30	October 13, 2009	October 13, 2039	718,007			15,760	6,680	36,551	685,548
Bylaw 2197	Village of Salmo		15	April 4, 2011	April 4, 2026	90,833			7,491	2,367	5,300	80,975
						17,517,917		3,066,300	1,308,912	577,702	1,095,896	18,537,603

REGIONAL DISTRICT OF CENTRAL KOOTENAY
 SCHEDULE OF DEBENTURE DEBT-UNAUDITED
 FOR THE YEAR ENDED DECEMBER 31, 2019
 M.F.A. DEBT

BYLAW	NOMENCLATURE	SERVICE	TERM (IN YEARS)	DATE OF ISSUE	DATE OF MATURITY	BALANCE		ISSUES/ TRANSFERS	PRINCIPAL REPAYMENTS/ SINKING FUND DEPOSITS	ACTUARIAL ADDITION	CANADIAN FUNDS INTEREST & EXCHANGE PAYMENTS	BALANCE OUTSTANDING DECEMBER 31
						OUTSTANDING DECEMBER 31, 2018	OUTSTANDING DECEMBER 31					
Bylaw 1343	Central Refuse	S187	20	March 24, 1999	June 1, 2019	12,376	5,470	6,907	1,733			
Bylaw 1399	Central Refuse	S187	20	April 12, 2000	June 1, 2020	73,174	16,575	19,207	9,425			37,992
Bylaw 1440	Central Refuse	S187	20	November 7, 2000	December 1, 2020	38,197	8,652	10,028	5,481			19,519
Bylaw 1524	Balfour Fire	S141	20	April 9, 2002	June 1, 2022	17,072	1,815	2,146	1,050			13,111
Bylaw 1569	Central Waste	S187	20	April 7, 2003	June 3, 2023	70,524	6,139	6,624	4,568			57,671
Bylaw 1658	Nelson Recreation Facility	S225	25	April 22, 2004	April 22, 2029	1,768,062	62,857	61,596	78,750			1,643,628
Bylaw 1669	Nelson Recreation Facility	S226	25	October 25, 2004	December 2, 2029	3,536,163	125,715	123,182	120,000			3,287,256
Bylaw 1727	Nelson Recreation Facility	S226	25	April 6, 2005	April 6, 2030	780,984	31,216	20,761	20,150			729,008
Bylaw 1802	Yahk Kingsgate Fire	S148	20	April 19, 2006	April 19, 2021	24,770	1,679	1,009	875			22,082
Bylaw 1802	Yahk Kingsgate Fire	S148	15	April 19, 2006	April 19, 2026	50,418	10,088	6,063	3,535			34,267
Bylaw 1914	Creston Recreation	S224	25	April 19, 2006	April 19, 2031	676,166	24,012	12,953	22,500			639,201
Bylaw 1997	Creston Recreation	S224	25	November 2, 2007	December 1, 2032	7,117,098	240,120	115,316	290,000			6,761,662
Bylaw 2059	West Waste	S188	10	November 20, 2008	November 20, 2018	99,949	20,120	28,726	34,820			-
Bylaw 2127	Creston Recreation	S224	25	October 13, 2008	October 13, 2034	5,850,081	180,690	66,597	338,625			5,612,794
Bylaw 2309	East Waste	S186	20	April 8, 2010	April 8, 2030	1,854,550	94,448	22,406	72,826			1,847,697
Bylaw 2305	Creston Recreation	S224	20	October 4, 2012	October 4, 2032	1,632,231	70,522	16,711	60,900			1,542,999
Bylaw 2325	Central Waste	S187	20	April 8, 2013	April 8, 2033	1,605,512	65,903	14,278	61,818			1,525,331
Bylaw 2326	West Waste	S188	10	April 8, 2013	April 8, 2033	203,082	30,818	6,677	11,555			165,597
Bylaw 2355	Kaslo Fire	S280	20	September 26, 2013	September 26, 2033	777,205	31,903	6,912	36,575			738,390
Bylaw 2382	Central Waste	S187	20	April 7, 2014	April 7, 2034	755,292	29,583	5,025	29,070			720,885
Bylaw 2411	Central Waste	S187	20	October 14, 2014	October 14, 2034	2,131,737	83,484	14,182	74,589			2,094,061
Bylaw 2497	Kaslo Fire	S280	20	October 5, 2016	October 5, 2036	526,627	25,307	1,541	14,280			601,780
Bylaw 2551	West Creston Fire	S291	20	October 4, 2017	October 4, 2037	439,253	16,747	502	14,175			416,003
Bylaw 2556	Central Waste - HB Tailing Facility	S187	25	October 9, 2019	April 9, 2044	-	3,933,000		52,309			3,983,000
Bylaw 2641	Regional Parks-Area A	S205	30	October 9, 2019	April 9, 2049	-	2,070,707		27,540			2,070,707
						30,246,544	1,223,972	572,357	1,387,348			34,453,922
						47,764,460	2,532,884	1,150,059	2,483,244			53,151,524
						589,360	20,982	20,532	26,250			647,876
						164,607	6,579	4,378	4,247			163,652
						62,386	1,924	709	2,988			59,754
						202,587	21,157	6,684	20,475			174,746
						462,900	6,003	1,897	8,125			455,000
						88,766	2,578	157	1,974			86,031
						1,383,235	39,009	1,170	44,801			1,343,055
						2,953,842	98,202	35,525	109,860			2,820,115
						33,200,385	1,322,174	607,882	1,496,208			37,274,036
						50,716,302	2,631,086	1,185,584	2,892,104			55,971,639
						(541,411)						(598,551)
						50,176,891						55,373,088

Accrued Actuarial

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF REMUNERATION AND EXPENSES
6 (2) (a) 2019 SCHEDULE OF ELECTED OFFICIAL'S REMUNERATION AND EXPENSES**

Name	Position	Monthly Allowance	Board & Committee	Total Payroll	Total Expenses	TOTAL
Anderson, Brittny D	Alternate Director		1061	1061		1,061
Beerbower, John	Alternate Director			0	521	521
Casemore, Adam	Director	39720	6348	46068	12,005	58,073
Cunningham, Hans	Director	39720	5654	45374	6,532	51,906
Davidoff, Andrew	Director	39720	5373	45093	2,885	47,978
Elford, James G	Alternate Director		702	702	122	824
Faust, Ramona	Director	39720	7929	47649	13,299	60,948
Fyke, John G	Alternate Director		596	596	1,999	2,595
Hewat, Suzan	Director	15408	5111	20519	14,048	34,567
Hughes, Joseph	Director	15408	3716	19124	9,748	28,872
Jackman, Garry	Director	39720	9107	48827	19,080	67,907
Lang, Robert	Alternate Director		981	981	309	1,290
Leduc, Robert S	Alternate Director		254	254	150	404
Lockwood, Diana LD	Director	15408	7503	22911	7,715	30,626
Lunn, Jessica	Director	15408	3462	18870	7,670	26,540
Main, Leah	Director	15408	10610	26018	17,167	43,185
Morrison, Janice A	Director	15408	4462	19870	3,850	23,720
Moss, Colin	Director	15408	4330	19738	8,199	27,937
Newell, Thomas	Director	39720	10703	50423	16,588	67,011
Perriere, Madeleine	Alternate Director		404	404	77	481
Peterson, Paul	Director	39720	5013	44733	9,651	54,384
Popoff, Walter A	Director	39720	11448	51168	16,728	67,896
Rye, Daniel H	Alternate Director		404	404	50	454
Segall, Farrell	Alternate Director		149	149	412	561
Smith, Ricky	Director	39720	4777	44497	8,054	52,551
Tassone, Bruno	Director	15408	4611	20019	7,660	27,679
Toyota, Ron	Director	15408	9593	25001	6,992	31,993
Wall, Tanya	Director	39720	2998	42718	3,353	46,071
Watson, Aimee	Director	39720	48291	88011	17,180	105,190
Watson, Laurie D	Alternate Director		768	768	99	867
Weatherhead, Teresa	Alternate Director		2676	2676	1,315	3,991
Zeleznik, Thomas M	Alternate Director		1061	1061	651	1,712
		<u>575,592</u>	<u>180,094</u>	<u>755,686</u>	<u>214,112</u>	<u>969,798</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF REMUNERATION AND EXPENSES
6 (2) (b) & (c) 2019 SCHEDULE OF EMPLOYEES REMUNERATION & EXPENSES

Name	Position	EARNINGS	TOTAL EXPENSES	TOTAL
Allen, Grace	Team Leader Bylaw Enforcement	81774	531.63	
Bellerby, Andrew	General Manager of Fire & Emerg Services	76144	1731.08	
Bennett, Murray	Working Foreman Castlegar	75256	0	
Benson, Marty G	Manager Recreation	92274	2427.97	
Chirico, Joseph	Gen Manager Comm Svcs	131749	3257	
Craig, Jason	Working Foreman	82126	1547.48	
Crockett, Jim	Manager Recreation	96798	3393.31	
Crowe, Mark M	Planner	78841	5403.08	
Deas, Megan	Resource Recovery Operations Supervisor	76299	2043.76	
Dool, Tom	Research Analyst	79303	483.59	
Drabik, Fernando	Corporate Information Services Tech	80793	2006.77	
Duncan, Raymond J	Driver Foreman	77765	385.93	
Durand, Meeri	Planning Manager	97285	2702.9	
Durning, Stuart	Working Foreman	79516	282.98	
Ethier, Steve	Utilities Supervisor	86344	2496.89	
Evenson, AJ	Senior Project Manager	97248	491.7	
Fediuk, Randy	Manager Recreation	97248	3925.35	
Friesen, Matthew	Financial Analyst	76934	3139.08	
Gaschnitz, Lindsay	Human Resources Advisor	80519	1776.42	
Gaynor, Cary	Regional Parks Manager	86542	2415.59	
Horn, Stuart	Chief Administrative Officer/Chief Financial Officer	237537	19807.45	
Johnson, Chris	Emergency Program Manager	92661	3987.16	
Lehnert, Chris	Network Administrator	93594	3045.66	
Matheson, Janet P	Payroll Lead	75622	275	
McDiarmid, Jason	Manager Utility Services	107633	3106.62	
Morrison, Michael	Manager Corporate Administration	108533	3031.8	
Oosthuizen, David	IT Manager	108120	3114.64	
Richardson, Allan K	Water Services Supervisor Erickson	82741	4952.07	
Saari-Heckley, Connie	Human Resources Manager	131269	4554.73	
Smith, Heather	Finance Manager	108533	2493.65	
Southam, John W	Building Manager	97248	4324.32	
Southin, Peter	Bldg Official	84546	1426.85	
Sudan, Sangita	General Manager Development & Community Sustainability Initiatives	131749	9548.21	
Voykin, Lee	Bldg Official	79888	3184.37	
Williams, Chrystal	GIS Supervisor	78563	789.57	
Wilson, Amy	Resource Recovery Manager	104688	5890.33	
Wolf, Uli S	Gen Manager Environ Svcs	137333	1129.36	
Zol, Darryl	Financial Analyst	<u>80109</u>	<u>0</u>	
	Total over \$75000	3671123	115104.30	
	Consolidated Other	<u>10,824,286</u>	<u>209308.17</u>	
		<u>14,495,409</u>	<u>324412.47</u>	

REGIONAL DISTRICT OF CENTRAL KOOTENAY
 SCHEDULE OF REMUNERATION AND EXPENSES
 6 (2) (d) 2019 PAYROLL RECONCILIATION TO FINANCIAL STATEMENT

Total Remuneration Elected Officials	755,686	
Adjust Taxable Ben Included in Remuneration	-175,405	
Total Remuneration Other	<u>14,495,409</u>	15,075,690
Wages Per Financial Statements	14,639,517	
Reconciling Items:		
Earnings Not Reflected in Wage Account Include OT/Elected Officials	471,918	
Non wage account earnings		
Accrued Wage Adjustments	-36,255	
Non Wage Items, Contract Srvs, etc	<u>510</u>	15,075,690
		<u>15,075,690</u>
		<u><u>0</u></u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
 SCHEDULE OF REMUNERATION EXPENSES
 6(6) 2019 SCHEDULE OF EMPLOYER COSTS

EMPLOYEE	INC TAX	CPP	EI	PENSION	LIFE INSURANCE & HEALTH BENEFITS	TOTAL
RP01	815,085	225,287	77,803	90,991		1,209,166
RP02	1,497,600	329,510	105,180	684,990		2,617,281
Combined					125,243	125,243
					0	0
					0	0
					0	0
					0	0
EMPLOYEE TOTALS	2,312,685	554,798	182,983	775,981	125,243	3,951,689

EMPLOYER	CPP	EI	PENSION	MSP	WCB	Employer Hlth Tax	LIFE INSURANCE & HEALTH BENEFITS	TOTAL
RP0001 (Casual Groups)	225,287	108,912						334,199
RP0002 (Permanent Staff)	329,506	124,129	882,632.26	1,008,76.75	255,082	297,396	899,122	453,635
Combined								2,435,109
EMPLOYER TOTALS	554,793	233,042	882,632	100,877	255,082	297,396	899,122	3,222,944

REGIONAL DISTRICT OF CENTRAL KOOTENAY
 SCHEDULE OF SUPPLIERS OF PROVISION OF GOODS AND SERVICES
 7 (1) (a) & (b) 2019 SCHEDULE OF SUPPLIERS AND PAYMENTS EXCEEDING \$25,000

586535 BC Ltd.	36,287
Alpine Disposal & Recycling (Interior Division) Ltd	818,772
ALS Canada Ltd.	30,958
Andex Equipment Rentals	44,430
Andrew Sheret Ltd	33,096
Aon Reed Stenhouse	200,585
Arrow Lakes Ready Mix	211,761
Associated Fire Safety Equipment	111,315
BC Hydro & Power Authority	68,934
BC Transit	2,083,769
BGC Engineering Inc.	2,295,569
Black Press Group Ltd	43,585
Border Holdings Ltd.	1,745,063
Brenntag Canada Inc	38,179
Brenton Industries Ltd	84,279
Brindlee Mountain Fire Apparatus, LLC	521,532
Canada West Refrigeration Ltd	160,408
CanGas Propane Inc.	59,449
Castlegar, City Of	62,033
Cathro Consulting Ltd	491,055
Central Kootenay Garbage Club	73,338
Citrix Systems Inc.	33,050
Cleartech Industries Inc	65,832
College Of The Rockies	34,535
Columbia Basin Broadband Corporation	32,581
Comfort Welding Ltd	36,707
Community Energy Association	81,592
Corix Water Products Inc	291,224
Cowan's Office Supplies	65,377
Creston Valley Chamber Of Commerce	27,775
Creston, Town Of	468,887
Cupe Local 2262	51,064
Dave's Plumbing Ltd	86,751
DB Perks & Associates Ltd	62,599
Denham Ford (BC) Ltd.	62,860
DHC Communications Inc	42,873
Dynamic Landscaping	94,675
Esri Canada Ltd	73,628
Factor 5 Group Inc	98,167
Federation of Canadian Municipalities	28,134
Fort Garry Fire Trucks Ltd	308,766
FortisBC - Electricity	527,256
Fortisbc - Natural Gas	235,411
Frazer Excavation Ltd.	238,129
Goat Mountain Enterprises Ltd	62,197
Good Water Warehouse	28,189
Grant Thornton LLP	35,000
Greatario Industrial Storage Systems Inc.	280,800
Green Leaf Enterprises Ltd. O/A Ok Excavating	813,034
Guille, Pam	50,295
Guillevin International Inc	57,618
Heavy Metal Company	32,998
Hedlund Contracting Ltd	92,758
Hywood Truck & Equipment Ltd	170,530
I.T. Blueprint Solutions Consulting Inc.	135,903
Inland Allcare	71,961

Insight Canada Inc.	56,010
Insurance Corporation of BC	204,830
Iron Bull Welding	29,662
Kal Tire (Nelson)	46,201
Kaslo Industrial Ltd.	794,677
Kelly's Maintenance and Services	27,500
Kelowna, City of	85,605
KEM Services	47,313
Kerr Wood Leidal Consulting Engineers	49,018
KGC Fire Rescue Inc	36,075
Lesperance Mendes	60,872
Lidstone & Company	623,188
Marwest Industries Ltd.	667,212
Masse Environmental Consultants Ltd.	66,209
Mayday Electric Ltd	42,242
Medical Services Plan Of Bc - Revenue Services Of Bc/Msp	91,727
Minister of Finance	361,320
Mitchell Press Limited	67,979
Morrison Insulation Ltd	51,150
Morrow Bioscience Ltd	82,742
Municipal Insurance Association Of BC	188,125
MWA Environmental Consultants Ltd.	68,212
Nakusp, Village Of	118,102
Nelson Ford Sales (2003) Inc.	101,922
Nelson Hydro	362,378
Nelson Land Corporation	45,000
Nelson Toyota	199,795
Nelson, City Of	451,381
New Denver, Village Of	50,850
New Line Skateparks Inc.	619,773
Nufloors Creston	27,340
PBS Benefits Corporation	52,525
Provincial Fire & Safety Training Ltd.	48,234
R.D. of Fraser-Fort George	87,527
Radius Contracting Inc.	182,383
RC Strategies Inc.	44,384
Receiver General	3,992,987
Regional District of Central Okanagan	53,183
Regional District of East Kootenay	78,015
Regional District of Kootenay Boundary	53,135
Reliance Office Services Ltd	26,934
ResQtech Systems Inc	71,128
Rfs Canada	38,712
Ricoh Canada Inc	37,255
Riverside Farm	103,137
Rocky Mountain Agencies	116,259
Rocky Mountain Phoenix	523,310
Satellite Specialized Transportation Inc.	30,168
Secure-Rite Mobile Storage	103,813
Sfj Inc	39,375
Shaw Cable	30,572
Sk Electronics Ltd	154,822
Slocan Integral Forestry Cooperative	60,000
SLR Consulting (Canada) Ltd.	151,897
Spearhead	36,432
Speedpro Signs	39,596
Sperling Hansen Associates Inc	67,028
SRK Consulting (Canada) Inc.	118,424
Status Construction & Management Ltd	36,364
Studio 9 Architecture & Planning Ltd	26,319
Suez Water Technologies & Solutions	505,872

Telus Communications Inc	87,382
Telus Mobility	57,285
Terrapure	156,184
Tervita Corporation	32,866
The Corporation of the Village of Salmo	62,200
Trainor Mechanical Contractors Ltd	144,314
Tremlock Properties Ltd	247,119
Trobak, Dan	30,525
Trowelex Equipment Rentals And Sales	25,457
Urban Systems Ltd.	25,591
VDZ + A Consulting Inc.	111,378
Wade Technologies Ltd	49,716
Wasp Manufacturing Ltd.	74,916
Waste Management	1,053,083
Westek Controls Ltd	190,946
Western Tank And Lining Ltd	66,315
WFR Wholesale Fire & Rescue Ltd	68,000
Wildfire Environmental Inc	42,323
Wildfire Forestry Services Ltd.	54,543
Wood Environment & Infrastructure Solutions,	102,775
Wood Wyant Inc	60,154
WSP Canada Inc.	270,528
Yellowhead Road & Bridge	69,155
Zap Welding	44,654
	<u>29,855,159</u>

REGIONAL DISTRICT OF CENTRAL KOOTENAY
 SCHEDULE OF SUPPLIERS OF PROVISION OF GOODS AND SERVICES
 7 (2) (b) 2019 SCHEDULE OF PAYMENTS OF GRANTS AND CONTRIBUTIONS EXCEEDING \$25,000

Arrow Slokan Lakes Community Service	45,215
Balfour Recreation Commission	36,540
Burton Community Association	43,514
Canyon Community Association	28,807
Castlegar & District Chamber of Commerce	26,000
Castlegar & District Public Library	172,417
Castlegar Friends of Parks and Trails Society (2001)	30,000
Castlegar, City of	350,500
Central Kootenay Food Policy Council	50,848
Community Futures	66,000
Crawford Bay & District Hall & Parks Association	29,825
Creston & District Historical & Museum Society	118,685
Creston Golf Club	82,500
Creston Public Library Association	318,261
Creston Valley Regional Airport Society	134,753
Creston, Town of	293,820
Deer Park Recreation Society	26,500
Edgewood Volunteer Fire Department	33,060
Kaslo & District Arena Association	50,800
Kaslo & District Public Library Association	105,100
Kaslo infoNet Society	65,469
Kaslo Outdoor Rec Society (KORS)	29,963
Kaslo Search & Rescue	29,668
Kaslo, Village of	30,000
Kootenay Adaptive Sport Association	41,030
Kootenay Centre for Forestry Alternatives	29,470
Lardeau Valley Community Club	47,427
Lardeau Valley Opportunity Links Society	87,596
Lister Community Association	27,468
Nakusp & Area Bike Society	105,000
Nakusp Public Library Association	97,000
Nakusp Volunteer Fire Brigade	25,441
Nakusp, Village of	430,800
Nature Conservancy Canada (NCC)	74,400
Nelson Cycling Club	26,655
Nelson Public Library	175,793
Nelson Search & Rescue	33,754
Nelson Tennis Club	41,154
Nelson, City of	326,513
North Kootenay Lake Community Services Society	59,998
Procter Community Society	112,190
Salmo Public Library Association	88,918
Salmo Valley Trail Society	110,680
Salmo Valley Youth & Community Centre	55,130
Selkirk College	500,000
Slokan Park Improvement District	90,000
South Kootenay Lake Community Service Society	60,186
West Creston Community Hall Society	28,808
Wynndel Community Centre	32,698
Yahk-Kingsgate Recreation Society	44,259
Ymir Community Association	31,899
	<u>4,982,511</u>

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF REMUNERATION AND EXPENSES
6 (7) (a) & (b) 2019 STATEMENT OF SEVERANCE AGREEMENTS**

2019 Severance Agreements (2 Employees)

55124.24

Equivalent Months Compensation

5.73

**REGIONAL DISTRICT OF CENTRAL KOOTENAY
SCHEDULE OF SUPPLIERS OF PROVISION OF GOODS AND SERVICES
7 (1) (c) 2019 RECONCILIATION TO FINANCIAL STATEMENT**

RECONCILIATION TO CONSOLIDATED FINANCIAL STATEMENTS

Total aggregate payment exceeding \$25,000 paid to suppliers	\$ 29,855,159	
Total online lease payments	-	
Consolidated total of payments of \$25,000 or less paid to supp	4,023,947	
Consolidated total of all grants and contributions exceeding \$2:	4,982,511	
Consolidated total of all grants and contributions of \$25,000 or	<u>2,205,569</u>	\$ 41,067,186
 Reconciling Items:		
Payroll & Severance Agreements	\$ 14,495,409	
Directors Remuneration & Expenses	755,686	
Change in work in progress, payables and accruals	3,687,371	
less capital portion of lease payments	-	
HST/GST rebate re purchases	(1,017,553)	
Acquisition of tangible capital assets	(11,702,058)	
Equipment disposal	<u>(37,867)</u>	\$ 6,180,988
		<hr/>
		<u>\$ 47,248,174</u>
 Per Consolidated Financial Statements:		
Consolidated expenses		\$ 54,660,837
Amortization		(5,838,114)
Provision for Landfill closure		47,569
Debt service charges - interest and exchange		(1,622,118)
		<hr/>
		\$ 47,248,174
		<hr/>
Difference		<u>\$ -</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 Smith
 Fiscal Year End: December 31st, 2019 Phone Number: (250) 352-8181
 Date Submitted: June 18th, 2020 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]