



2018

**STATEMENT OF FINANCIAL
INFORMATION**

City of Colwood

Statement of Financial Information

FISCAL YEAR ENDED DECEMBER 31, 2018
FINANCIAL INFORMATION ACT

City of Colwood
2018 Statement of Financial Information
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Section 1

Statement of Financial Information Approval

Approved by Council for the City of Colwood at the regular meeting of June 24, 2019.

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*.



Christopher Paine, CPA, CGA
Director of Finance
June 24, 2019



Rob Martin
Mayor
June 24, 2019

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,

Christopher Paine, CPA, CGA
Director of Finance
June 24, 2019

Section 3

Financial Statements

For the year ended December 31, 2018

The 2018 consolidated financial statements were approved by Council on April 23, 2019 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, 2018

Long Term Debt

Information on the long term debt of the City of Colwood is shown in Note 10 of the 2018 consolidated financial statements.

Debt covered by sinking funds or reserves

As shown in Note 10 of the 2018 consolidated financial statements, long term debt outstanding of \$10,031,029 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, 2018

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, 2018

ELECTED OFFICIAL	POSITION	REMUNERATION AND ALLOWANCE FOR INCIDENTAL EXPENSES	EXPENSES INCURRED FOR MEETINGS, COURSES AND CONVENTIONS
BAXTER, MICHAEL	COUNCILLOR	\$ 1,904.85	\$ -
CHONG, LIJIA	COUNCILLOR	12,782.33	150.00
DAY, CYNTHIA	COUNCILLOR	14,649.10	3,667.31
HAMILTON, CAROL	MAYOR	25,564.66	3,072.75
JANTZEN, DEAN	COUNCILLOR	1,904.85	-
KOBAYASHI, DOUG	COUNCILLOR	1,904.85	-
LOGAN, GORDIE	COUNCILLOR	14,649.10	3,078.56
MARTIN, ROBERT	MAYOR	16,552.44	3,207.92
NAULT, JASON	COUNCILLOR	12,782.33	-
PARKINSON, STEWART	COUNCILLOR	1,904.85	-
TRACE, TERRY	COUNCILLOR	12,782.33	3,193.67
TOTAL		\$ 117,381.69	\$ 16,370.21

Section 7
Schedule of Employee Remuneration and Expenses
For the year ended December 31, 2018

EMPLOYEE NAME	POSITION	REMUNERATION*			EXPENSES **
		Gross Earnings	Taxable Benefits	TOTAL	
ABRAHAMSON, SCOTT	FIREFIGHTER CAPTAIN	112,690.66	1,590.29	\$ 114,280.95	\$4,066.88
ANGELIUS, BOB	PW ROADS FOREMAN	88,427.89	488.53	88,916.42	\$3,327.58
BEAUVILLIER, GORD	PW PARKS FOREMAN	81,144.60	803.29	81,947.89	\$984.22
BOURHILL, IAIN	DIRECTOR OF LONG RANGE PLANNING & SUSTAINABILITY	130,201.66	1,830.48	132,032.14	\$4,792.36
BOYLE, ROB	MANAGER OF PUBLIC WORKS	113,532.43	1,865.38	115,397.81	-
BROOKS, NORA	EXECUTIVE SECRETARY TO MAYOR & CAO	74,356.82	834.21	75,191.03	\$927.78
BRYSON, DANIEL	PARKS CHARGEHAND	79,024.24	1,059.04	80,083.28	-
CARLSEN, DENNIS	DEVELOPMENT SERVICES PLANNER	87,132.29	483.00	87,615.29	\$526.86
CASSIDY, JOHN	FIRE CHIEF	138,199.61	2,010.48	140,210.09	\$2,773.11
CHOW, GREG	ASSISTANT FIRE CHIEF	119,760.76	2,010.48	121,771.24	\$4,372.15
CLARK, SHIREEN	<i>Union Leave</i>	87,147.20	833.23	87,980.43	-
EDEN, DEANNA	INTERMEDIATE ENGINEERING TECHNOLOGIST	74,824.72	410.50	75,235.22	-
ERWIN, BRYAN	FIREFIGHTER CAPTAIN	111,980.67	1,623.48	113,604.15	\$4,422.00
GAMBLE MICHAEL	IT SERVICES COORDINATOR	84,407.00	1,517.27	85,924.27	\$5,389.02
HALL-JARDINE, KERRY	SENIOR ACCOUNTANT & FCS SUPERVISOR	82,078.78	781.29	82,860.07	\$4,269.34
HEPTING, JENNIFER	MANAGER OF FINANCE	115,558.98	890.35	116,449.33	\$5,141.84
HOGLUND, NICHOLA	DIRECTOR OF ENGINEERING	135,501.35	2,730.48	138,231.83	\$6,751.45
HOWAT, IAN	CHIEF ADMINISTRATIVE OFFICER	173,127.86	3,421.68	176,549.54	\$2,031.57
HUSBAND, BRIAN	BUILDING OFFICIAL III	95,247.77	1,234.99	96,482.76	\$1,539.27
LESYSHEN, KATHERINE	DEVELOPMENT SERVICES PLANNER	85,332.03	1,203.00	86,535.03	\$2,368.86
LOCKHART, HELEN	ENGINEERING TECHNICAL SUPERVISOR	88,693.59	1,213.71	89,907.30	\$757.47
MARTIN, LINDA	RCMP WATCH CLERK	80,173.72	741.95	80,915.67	-
MOLNAR, BRENT	DIRECTOR OF DEVELOPMENT SERVICES	124,155.06	2,010.48	126,165.54	\$1,355.39
PAINE, CHRISTOPHER	DIRECTOR OF FINANCE	125,148.29	2,076.80	127,225.09	\$2,811.32
PETTIGREW, JOSH	FIREFIGHTER MECHANIC	99,570.00	1,462.65	101,032.65	\$4,446.98
PIKULA, FLORIAN	BUILDING OFFICIAL III	89,407.73	486.73	89,894.46	\$969.51
PRESTON, PAUL	MANAGER OF BUILDING INSPECTIONS & BYLAW SERVICES	120,394.22	2,010.48	122,404.70	\$6,650.60
RUSSELL, SANDRA	COMMUNICATIONS MANAGER	97,087.53	1,234.99	98,322.52	\$6,539.54
SKILLINGS, MIKE	FLEET SUPERVISOR/MECHANIC	105,880.51	1,233.07	107,113.58	\$1,560.36
SMITH, KYLE	INSPECTOR FIREFIGHTER	93,415.37	1,097.98	94,513.35	\$1,875.92
TWIDALE, CRAIG	FIRE LIEUTENANT	107,690.17	1,551.42	109,241.59	\$5,438.97
VANBUSKIRK, PAT	DIRECTOR OF CORPORATE SERVICES	131,526.33	2,682.48	134,208.81	\$356.18
TOTAL \$75,000 OR MORE				\$ 3,378,244.03	\$ 86,446.52
TOTAL UNDER \$75,000				\$ 3,263,073.15	\$ 58,233.32
GRAND TOTAL				\$ 6,641,317.18	\$ 144,679.84

* 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, 2018

There was one severance agreement made between the City of Colwood and its non-unionized employees during the fiscal year ended December 31, 2018.

This severance agreement represented twelve months of compensation, and was based on a combined value of salary and benefits.

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, 2018

SUPPLIER NAME	2018 Amount Paid
AON REED STENHOUSE INC	\$ 133,415.00
BC HYDRO & POWER AUTHORITY	265,527.37
BLACKPRESS GROUP	28,934.86
C-1 CONTRACTOR	26,497.26
CAPITAL CITY PAVING	99,962.10
CAPITAL REGIONAL DISTRICT WATER	49,534.02
CAPITAL REGIONAL DISTRICT ANIMAL CONTROL	67,550.00
CDW CANADA CORP	74,969.93
CITY OF LANGFORD (IT SUPPORT SERVICES)	165,708.56
CITY OF SURREY (FIRE DISPATCH)	53,761.36
COASTAL PAINTING LTD	32,466.00
CO-OPERATORS	19,630.00
CREST (EMERGENCY SERVICES)	49,273.69
DIALOG BC INC	39,144.03
DIAMOND SOFTWARE INC.	31,441.52
DISTRICT OF SAANICH (FIRE DISPATCH)	73,775.84
DL'S BINS LTD	72,405.52
GLOBAL WATER PARTNERS LTD	715,514.10
GREATER VICTORIA LABOUR RELATIONS ASSOCIATION	76,509.57
GREATER VICTORIA PUBLIC LIBRARY	898,990.00
GREGG DISTRIBUTORS CO LTD	36,250.33
IMS INFRASTRUCTURE MANAGEMENT SERVICES CANADA INC	47,562.90
ISLAND ASPHALT COMPANY	35,239.68
ISLAND INTEGRATED SYSTEMS LTD	65,383.56
JENNER CHEVROLET BUICK GMC	45,545.38

Schedule of Payments to Suppliers of Goods and Services continued

For the year ended December 31, 2018

SUPPLIER NAME	2018 Amount Paid
MAINROAD MAINTENANCE PRODUCTS	72,474.47
MCELHANNEY CONSULTING SERVICES LTD	134,931.84
MNP LLP	29,684.82
MUNICIPAL FINANCE AUTHORITY (FINANCING COSTS)	594,697.94
MUNICIPAL PENSION PLAN	642,655.00
NORTHWEST HYDRAULIC CONSULTANTS LTD	58,799.48
OSPREY ELECTRIC	114,397.50
PACIFIC BLUE CROSS	216,810.00
PACIFIC CENTRE FAMILY SERVICES ASSOCIATION	41,593.84
PARKLAND REFINING (BC) LTD	89,292.39
RAYLEC POWER LTD	83,854.19
RECEIVER GENERAL FOR CANADA (RCMP CONTRACT)	2,330,330.76
RECEIVER GENERAL FOR CANADA (CPP, EI PREMIUMS)	300,147.47
ROCKY MOUNTAIN PHOENIX	82,500.09
SCANSA CONSTRUCTION	414,073.08
SCOTTISH LINE PAINTING LTD	30,828.66
SOUTH ISLAND PROSPERITY PROJECT	31,318.00
SPEEDPRO SIGNS	28,168.00
STANTEC CONSULTING LTD	33,504.85
TRANS CANADA TRAFFIC INC.	36,742.72
VIMAR EQUIPMENT LTD	47,100.88
WEST SHORE PARKS & RECREATION SOCIETY	1,110,077.00
WESTERRA EQUIPMENT LP	34,710.91
WFR WHOLESALE FIRE & RESCUE LTD	38,906.00
WORKSAFE BC	57,631.78
YOUNG ANDERSON	218,852.22
TOTAL \$25,000 OR MORE	10,079,076.47
TOTAL UNDER \$25,000	1,627,823.66
GRAND TOTAL	\$ 11,706,900.13

Section 10

Schedule of Grants and Contributions For the year ended December 31, 2018

GRANT RECIPIENT	AMOUNT
Big Brothers Big Sisters of Victoria Capital Region	\$ 2,200
Colwood Volunteer FireFighter Association	43,423
Creatively United for the Planet Society	1,100
Crisis Intervention and Public Information Society of Greater Victoria (Need2)	1,100
Dialogue and Dispute Resolution	2,200
Greater Victoria Bike to Work Society	1,500
Greater Victoria Volunteer Society (Volunteer Victoria)	1,000
Green Teams of Canada (Greater Victoria Green Team)	3,000
Habitat Acquisition Trust	2,500
Intermunicipal Advisory Committee on Disability Issues (IACDI)	1,300
M'akola Housing Society	1,100
Open Gate Church	1,650
Receiver General of Canada (Fort Rodd Hill Historic Site)	1,500
Royal Canadian Legion (Prince Edward #91)	3,600
School District #62 (Royal Bay Secondary School Dry Grad)	1,000
Stigma-Free Society (formerly Bipolar Disorder Society of BC)	1,375
Vancouver Island Film & Media Commission	1,100
Victoria Compost and Conservation Education Society	1,100
West Shore Arts Council	5,500
Wounded Warriors Canada	550
Youth for Christ Victoria	1,100
GRAND TOTAL	\$ 78,898

AFFORDABLE HOUSING CONTRIBUTION RECIPIENT	AMOUNT
Pacifica Housing Advisory Association (2006 Sooke Road)	\$ 328,000
Greater Victoria Housing Society (330 Goldstream Avenue)	220,000
GRAND TOTAL	548,000

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 2018 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.