



2020

STATEMENT OF FINANCIAL
INFORMATION

City of Colwood

Statement of Financial Information

FISCAL YEAR ENDED DECEMBER 31, 2020
FINANCIAL INFORMATION ACT

City of Colwood
2020 Statement of Financial Information
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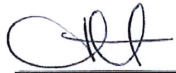
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Section 1

Statement of Financial Information Approval

Approved by Council for the City of Colwood at the regular meeting of June 28, 2021.

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*.



Jenn Hepting, CPA, CMA
Chief Financial Officer & Director of Finance



Rob Martin
Mayor



Marlie Boven, CPA, CMA
Manager of Finance

Section 2

Management Report

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles as prescribed by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Accountants. The integrity and objectivity of these statements are management's responsibility. Management is also responsible for all statements and schedules and for ensuring that this information is consistent, where appropriate, 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 system 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,



Jennifer Hepting, CPA, CA
Chief Financial Officer & Director of Finance



Marlie Boven, CPA, CMA
Manager of Finance

Section 3

Financial Statements

For the year ended December 31, 2020

The 2020 consolidated financial statements were approved by Council on May 10, 2021 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, 2020

Long Term Debt

Information on the long-term debt of the City of Colwood is shown in Note 11 of the 2020 consolidated financial statements.

Debt covered by sinking funds or reserves

As shown in Note 11 of the 2020 consolidated financial statements, long term debt outstanding of \$8,690,504 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, 2020

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, 2020

ELECTED OFFICIAL	POSITION	REMUNERATION AND ALLOWANCE FOR INCIDENTAL EXPENSES	EXPENSES INCURRED FOR MEETINGS, COURSES AND CONVENTIONS
BAXTER, MICHAEL	COUNCILLOR	\$ 16,178	\$ 93
DAY, CYNTHIA	COUNCILLOR	\$ 16,178	\$ 443
JANTZEN, DEAN	COUNCILLOR	\$ 16,178	\$ 2,120
KOBAYASHI, DOUG	COUNCILLOR	\$ 16,178	\$ 93
LOGAN, GORDIE	COUNCILLOR	\$ 16,178	\$ 1,069
MARTIN, ROBERT	MAYOR	\$ 32,356	\$ 967
PARKINSON, STEWART	COUNCILLOR	\$ 16,178	\$ 443
TOTAL		\$ 129,426	\$ 5,227

Section 7
Schedule of Employee Remuneration and Expenses
For the year ended December 31, 2020

EMPLOYEE NAME	POSITION	REMUNERATION*			Expenses**
		Gross Earnings	Taxable Benefits	TOTAL	
ABRAHAMSON SCOTT	CAPTAIN FIREFIGHTER	127,773	905	128,678	-
ANGELIUS, BOB	ROADS & UTILITIES FOREMAN	99,409	592	100,001	342
AUGER, TREVOR	MANAGER OF ENGINEERING	119,163	1,097	120,261	-
BEAUVILLIER, GORDON	PARKS FOREMAN	83,465	536	84,001	793
BOURHILL, IAIN	DIRECTOR OF LONG RANGE PLANNING & SUSTAINABILITY	134,673	1,816	136,489	-
BOYLE, ROBERT	MANAGER OF PUBLIC WORKS	121,080	1,097	122,177	-
BRYANT, LINDA	OH&S ADVISOR	76,158	369	76,527	-
BRYSON, DANIEL	CHARGEHAND	79,689	463	80,153	-
CARLSEN, DENNIS	DEVELOPMENT SERVICES PLANNER	88,449	583	89,032	564
CASSIDY, JOHN	FIRE CHIEF	152,301	1,097	153,399	2,841
CHOW, GREG	ASSISTANT FIRE CHIEF	126,013	1,097	127,110	1,782
CLARK, KERRI	PLANNER	92,857	623	93,480	689
CLARK, SHIREEN	UNION LEAVE	92,814	575	93,390	-
COLLINSON, JILL	SENIOR PLANNER	94,362	604	94,967	-
DEAN, STACY	RCMP WATCH CLERK	77,239	480	77,720	-
EARL, ROBERT	CHIEF ADMINISTRATIVE OFFICER	184,767	1,097	185,864	1,313
EDEN, DEANNA	INTERMEDIATE ENGINEERING TECHNOLOGIST	78,705	495	79,200	-
ERWIN, BRYAN	CAPTAIN FIREFIGHTER	124,624	905	125,529	300
GRANT, BYRON	BUILDING OFFICIAL III	93,550	604	94,154	-
GREEN, TANYA	RCMP WATCH CLERK	76,153	441	76,594	-
HALL-JARDINE, KERRY	SR. ACCOUNTANT & FCS SUPERVISOR	94,357	567	94,923	1,196
HEPTING, JENN	DIRECTOR OF FINANCE	128,360	1,097	129,457	1,650
JOHNSON, ANDREA	MANAGER OF HUMAN RESOURCES	104,103	916	105,020	-
KNUTSON, AARON	INTERMEDIATE ENGINEERING TECHNOLOGIST	82,603	548	83,151	-
LALANDE, MARCY	ADMINISTRATIVE ASSISTANT IV	75,454	465	75,919	-
LOCKHART, HELEN	ENGINEERING TECHNICAL SUPERVISOR	96,653	604	97,257	2,418
MANI, VIRGINIA	RCMP WATCH CLERK	74,766	480	75,246	-
MARTIN, LINDA	RCMP WATCH CLERK	79,730	464	80,194	-
MASON, RACHEL	INFORMATION TECHNOLOGY TECHNICIAN	75,207	495	75,702	-
MOLNAR, BRENT	DIRECTOR OF ENGINEERING & DEVELOPMENT SERVICES	155,433	1,097	156,531	-
NYHUS,, JAMES	MANAGER OF BUILDING INSPECTIONS & BYLAW SERVICES	106,163	996	107,159	680
PETTIGREW, JOSH	FIREFIGHTER MECHANIC	111,647	783	112,430	815
PIKULA, FLORIAN	BUILDING OFFICIAL III	77,971	-	77,971	-
RUSSELL, JOHN	PUBLIC WORKS SERVICE COORDINATOR	80,853	463	81,317	650
RUSSELL, SANDRA	COMMUNICATIONS MANAGER	100,584	604	101,188	313
SCHWAB, RHONDA	INTERMEDIATE ENGINEERING TECHNOLOGIST	75,609	479	76,088	-
SKILLINGS, MIKE	FLEET SUPERVISER/MECHANIC	112,324	605	112,929	1,030
SMITH, KYLE	FIREFIGHTER INSPECTOR	107,728	822	108,550	-
THOMAS, ALAN	CHIEF FINANCIAL OFFICER	83,376	759	84,134	1,149
TWIDALE, CRAIG	FIREFIGHTER LIEUTENANT	115,870	862	116,732	859
WHITTAKER, ADAM	FIREFIGHTER	92,280	693	92,973	-
WILLIAMS, SELINA	DIRECTOR OF CORPORATE SERVICES	112,662	916	113,579	375
TOTAL \$75,000 OR MORE				4,297,174	19,759
TOTAL UNDER \$75,000				2,997,373	53,598
GRAND TOTAL				7,294,546	73,356

* 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 Pension 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.'

Reconciliation: 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 2020 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.

Section 8

Schedule of Severance Agreements For the year ended December 31, 2020

There was one severance agreement under which payment commenced between the City of Colwood and its non-unionized employees during the fiscal year ended December 31, 2020.

This agreement represents 8 months of compensation.*

*Compensation includes salary and benefits (health and pension).

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, 2020

SUPPLIER NAME	2020 Amount Paid
AARDVARK PAVEMENT MARKING SERVICES	43,224
ANSAN TRAFFIC CONTROL	40,539
AON REED	180,088
ARGUS EXCAVATING	29,582
ASSOCIATED FIRE	61,117
BC HYDRO & POWER AUTHORITY	289,743
BC LIFE	38,663
BLACK PRESS GROUP LTD	27,161
BUSKIE, RACHEL	43,215
CADENCE SOLUTIONS	95,051
CAPITAL CITY PAVING	374,026
CAPITAL REGIONAL DISTRICT WATER	169,054
CAPITAL REGIONAL DISTRICT ANIMAL CONTROL	48,850
CDW CANADA CORP	76,627
CENTRAL SQUARE	27,163
CITY OF LANGFORD	397,780
CITY OF SURREY (FIRE DISPATCH)	63,209
CO-OPERATORS	45,694
CREST (EMERGENCY SERVICES)	72,154
DAVE MCDONALD ELECRC	48,149
DILIGENT CANADA INC	42,455
DL'S BINS LTD	131,703
E.H. EMERY ELECTRIC LTD	132,205
FALCON EQUIPMENT LTD	70,672
GREATER VICTORIA LABOUR RELATIONS ASSOCIATION	108,637
GREATER VICTORIA PUBLIC LIBRARY	946,275
GREEN FOR LIFE ENVIRONMENTAL	43,429
GREGG DISTRIBUTORS CO LTD	60,406
HUB FIRE ENGINES & EQUIP. LTD	629,146
INSURANCE CORPORATION OF BC	30,620
ISLAND ASPHALT COMPANY	211,059
ISLAND PRO RENOVATIONS	178,681

Section 9
Schedule of Payments to Suppliers of Goods and Services
continued

For the year ended December 31, 2020

SUPPLIER NAME	2020 Amount Paid
LANARC 2015 CONSULTANTS	79,832
MCELHANNEY CONSULTING SERVICES LTD	477,255
MNP LLP	31,231
MPE ENGINEERING	46,755
MINISTER OF FINANCE (EMPLOYER HEALTH TAX)	35,000
MUNICIPAL FINANCE AUTHORITY (FINANCING COSTS)	352,152
MUNICIPAL PENSION PLAN	729,239
NEEDERMAN CANADA	47,399
ON POINT PROJECT ENGINEERS	40,953
OPENTEXT INC	34,252
OV PROJECTS 2020	210,682
PACIFIC BLUE CROSS	261,479
PACIFIC CENTRE FAMILY SERVICES ASSOCIATION	79,272
PARKLAND REFINING (BC) LTD	117,355
PEACE OF MIND TECHNOLOGIES	25,515
PRAIRIE COAST EQUIPMENT	25,541
RAYLEC POWER LTD	88,951
RECEIVER GENERAL FOR CANADA (RCMP CONTRACT)	2,750,371
RECEIVER GENERAL FOR CANADA (CPP, EI PREMIUMS)	346,855
RICOH CANADA INC.	32,575
SCOTTISH LINE PAINTING LTD	26,883
SECURE LINKS	29,962
SOFTCHOICE LP	123,666
SOUTH ISLAND PROSPERITY PROJECT	31,318
TIMES COLONIST	32,990
TRAFFIC COAST INT	58,721
URBAN SYSTEMS	59,149
WEST SHORE PARKS & RECREATION SOCIETY	1,082,239
WETHERELL CONSULTING	34,262
WINDLEY CONTRACTING	480,120
WORKSAFE BC	98,396
YOUNG ANDERSON	138,034
TOTAL PAYMENTS TO SUPPLIERS - AGGREGATE PAYMENTS EXCEEDING \$25,000	12,764,780
TOTAL PAYMENTS TO SUPPLIERS - AGGREGATE PAYMENTS \$25,000 OR LESS	1,656,872
GRAND TOTAL PAYMENTS TO SUPPLIERS	14,421,652

Reconciliation: 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 2020 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

Section 10

Schedule of Grants and Contributions For the year ended December 31, 2020

GRANT RECIPIENT	AMOUNT
Big Brothers Big Sisters of Victoria Capital Region	\$ 3,040
Colwood Volunteer FireFighter Association	45,444
Crisis Intervention and Public Information Society of Greater Victoria	1,170
Colwood Church	2,890
Friends of Havenwood Park	390
Greater Victoria Bike to Work Society	1,500
Greater Victoria Volunteer Society (Volunteer Victoria)	1,000
Habitat Acquisition Trust	2,500
Intermunicipal Advisory Committee on Disability Issues (IACDI)	1,300
Juan de Fuca Performing Arts Society	1,430
M'akola Housing Society	2,430
Open Gate Church	1,740
Qchat Support Association	1,340
Royal Canadian Legion (Prince Edward #91)	5,000
Sarah Beckett Memorial Run	2,500
School District #62 (Royal Bay Secondary School Grad)	1,000
Society for the Arts on the South Island	1,710
Stigma-Free Society	1,410
West Shore Arts Council	5,500
Youth for Christ Victoria	1,290
GRAND TOTAL	\$ 84,584

NOTE: the detailed breakdown of grants is provided for information only. The Financial Information Regulation only requires grants exceeding \$25,000 to be reported.

Reconciliation: 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 2020 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.