



**2023**

**STATEMENT OF FINANCIAL  
INFORMATION**

# **City of Colwood**

## **Statement of Financial Information**

FISCAL YEAR ENDED DECEMBER 31, 2023  
FINANCIAL INFORMATION ACT

**City of Colwood**  
**2023 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, 2024.

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*.



Kathy McLennan, CPA, CGA  
Manager of Finance  
June 24, 2024



Jennifer Hepting, CPA, CA  
Director of Finance / Chief Financial Officer  
June 24, 2024



Doug Kobayashi  
Mayor  
June 24, 2024

## 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.

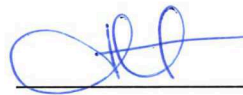
Mayor and Council are responsible for ensuring that management fulfils its responsibilities for financial reporting and internal controls. Mayor and Council meet with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or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



Kathy McLennan, CPA, CGA  
Manager of Finance  
June 24, 2024



Jennifer Hepting, CPA, CA  
Director of Finance / Chief Financial Officer  
June 24, 2024

## **Section 3**

# **Financial Statements**

## **For the year ended December 31, 2023**

The 2023 consolidated financial statements were approved by Council on May 8, 2024 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, 2023

### Long Term Debt

Information on the long-term debt of the City of Colwood is shown in Note 9 of the 2023 consolidated financial statements.

### Debt covered by sinking funds or reserves

As shown in Note 9 of the 2023 consolidated financial statements, long term debt outstanding of \$6,692,439 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, 2023**

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, 2023**

ELECTED OFFICIAL	POSITION	REMUNERATION AND ALLOWANCE FOR INCIDENTAL EXPENSES	EXPENSES INCURRED FOR MEETINGS, COURSES AND CONVENTIONS
DAY, CYNTHIA	COUNCILLOR	\$ 27,475	\$ 5,029
GROVE, DAVID	COUNCILLOR	27,475	3,542
JANTZEN, DEAN	COUNCILLOR	27,475	3,639
JORDISON, KIMBERLY	COUNCILLOR	27,475	3,126
KOBAYASHI, DOUG	MAYOR	54,950	1,625
OLSEN, MISTY	COUNCILLOR	27,475	2,753
WARD, IAN	COUNCILLOR	27,475	2,840
<b>TOTAL</b>		<b>\$ 219,800</b>	<b>\$ 22,554</b>

**Section 7**  
**Schedule of Employee Remuneration and Expenses**  
**For the year ended December 31, 2023**

EMPLOYEE NAME	POSITION	REMUNERATION*			Expenses**
		Gross Earnings	Taxable Benefits	TOTAL	
ABRAHAMSON, SCOTT	ASSISTANT FIRE CHIEF	137,958	1,148	139,106	742
ANDERSON, PETER	PARKS LEAD HAND	80,145	504	80,649	2,369
ANDREWS, JOSHUA	HEAD ENGINEER	109,386	596	109,982	1,581
ANGELIUS, BOB	ROADS SUPERVISOR	101,021	613	101,633	875
BAKKER, VAUGHN	ENGINEERING TECHNICIAN	78,196	506	78,702	4,200
BAYLIS, JOSHUA	MANAGER OF ENGINEERING	136,278	1,148	137,425	4,337
BEAUVILLIER, GORDON	MANAGER OF PARKS	113,087	1,148	114,235	3,491
BINGHAM, DIEGO	INFORMATION TECHNOLOGY TECHNICIAN	86,899	573	87,472	93
BOSMOWORTH, MAIRI	SENIOR PLANNER	83,902	612	84,515	721
BOURHILL, IAIN	DIRECTOR OF COMMUNITY PLANNING	147,729	1,868	149,597	4,452
BOYLE, ROBERT	DIRECTOR OF PUBLIC WORKS	152,432	1,148	153,580	220
BRADLEY, SHAUN	OCCUPATIONAL HEALTH & SAFETY ADVISOR	77,231	498	77,729	2,691
BRYSON, DANIEL	CHARGEHAND	85,435	515	85,951	1,039
CARVETH, KARYNN	EXECUTIVE LIAISON	77,090	770	77,860	778
CHOW, GREG	ASSISTANT FIRE CHIEF	135,779	1,147	136,926	959
CLARK, SHIREEN	UNION LEAVE	147,096	594	147,690	-
CLARKE, STEVEN	FIREFIGHTER	88,264	684	88,948	3,431
COULTER, MEGAN	PAYROLL COORDINATOR	83,422	550	83,972	2,138
DEAN, STACY	RCMP WATCH CLERK	82,586	533	83,119	-
DOUGLAS, CATHERINE	HUMAN RESOURCES COORDINATOR	93,671	906	94,577	5,282
DOWNTON, MARK	MANAGER OF INFORMATION TECHNOLOGY	134,598	1,148	135,746	3,224
EARL, ROBERT	CHIEF ADMINISTRATIVE OFFICER	216,791	1,148	217,939	-
EDEN, DEANNA	INTERMEDIATE ENGINEERING TECHNOLOGIST	83,720	550	84,270	1,169
ERWIN, BRYAN	FIRE CHIEF	164,232	1,148	165,380	5,516
FAYKES, GARY	BUILDING OFFICIAL III	106,449	610	107,059	4,054
FIELDEN, KELSEA	DEVELOPMENT PLANNER I	81,800	549	82,349	4,419
FISHER, ROB	PARKS SUPERVISOR	90,905	595	91,500	4,300
GIVENS, DESIREE	DEVELOPMENT PLANNER II	86,842	560	87,402	3,178
GOBLE, BRIAN	MANAGER OF GIS DATA	125,388	1,148	126,536	264
GRANT, BYRON	MANAGER OF BUILDING & BYLAW	139,393	1,868	141,261	3,443
GREEN, TANYA	RCMP WATCH CLERK	95,126	532	95,658	220
HARRISON, TREVOR	IRRIGATION TECHNICIAN	74,520	485	75,005	3,677
HEPTING, JENN	DIRECTOR OF FINANCE	185,246	1,148	186,393	5,886
HERNANDEZ BANUELAS, YAZMIN	DIRECTOR OF DEVELOPMENT SERVICES	154,006	1,148	155,154	1,702
HILDEBRAND, VAUGHN	BUILDING OFFICIAL III	103,866	610	104,476	2,176
IRVING, AMANDA	COORDINATOR OF CORPORATE SERVICES	106,950	612	107,562	2,835
KHYERALOVA, IRYNA	FINANCIAL ACCOUNTANT	104,348	612	104,960	1,626

**Section 7**  
**Schedule of Employee Remuneration and Expenses**  
**For the year ended December 31, 2023**

EMPLOYEE NAME	POSITION	REMUNERATION*			Expenses**
		Gross Earnings	Taxable Benefits	TOTAL	
KNUTSON, AARON	ENGINEERING TECHNOLOGIST	97,680	611	98,291	734
LALANDE, MARCY	MANAGER OF CORPORATE SERVICES	129,763	1,148	130,911	2,722
LEATHAM, WILLIAM	RCMP WATCH CLERK	82,031	532	82,564	-
MANI, VIRGINIA	RCMP WATCH CLERK	86,180	532	86,713	-
MARTIN, NATHAN	UTILITIES LEAD HAND	80,131	504	80,636	912
MASON, RACHEL	INFORMATION TECHNOLOGY TECHNICIAN	81,292	550	81,842	414
MCINNES, CAMERON	UTILITIES SUPERVISOR	90,777	584	91,361	1,424
MCKELLAR, STEVEN	BYLAW COMPLIANCE OFFICER	78,084	476	78,560	431
MCLENNAN, KATHRYN	MANAGER OF FINANCE	147,790	1,148	148,938	3,293
MCPHEE, GRAYDON	PARK SUPERVISOR	89,660	579	90,239	4,481
MONROE, JENNIFER	RCMP WATCH CLERK	82,926	532	83,458	-
MURPHY, SEAN	PARKS LEAD HAND	80,422	504	80,927	1,705
NORTHROP, TANNER	MANAGER OF ROADS & UTILITIES	118,734	1,110	119,844	2,677
OLSTEAD, QUENTON	UTILITIES LEAD HAND	81,042	504	81,546	1,438
PERCIVAL, GLEN	ROADS LEAD HAND	79,795	504	80,300	1,438
PERKINS, CANDACE	MANAGER OF HUMAN RESOURCES	154,296	1,148	155,444	3,317
PETTIGREW, JOSH	EMERGENCY PROGRAM COORDINATOR	125,846	929	126,775	6,545
PETTEPIECE, TYLER	ENGINEERING LEAD - CAPITAL PROJECTS	93,660	607	94,268	1,253
POOLE, MICHAEL	FIREFIGHTER	84,208	684	84,891	234
RASHIDIANFAR, NAFISEH	PLANNER	92,100	-	92,100	1,718
ROSENBERG, JOHN	DIRECTOR OF ENGINEERING	174,717	1,148	175,865	4,693
ROY, JEFFREY	FIREFIGHTER	80,259	599	80,858	1,510
RUSSELL, JOHN	DEPUTY DIRECTOR OF PUBLIC WORKS	109,343	613	109,956	1,434
RUSSELL, SANDRA	MANAGER OF COMMUNICATIONS	134,278	1,110	135,388	725
SCHWAB, RHONDA	GIS LAND RECORDS TECHNICIAN	90,668	588	91,255	1,157
SEEGER, CHER	RCMP WATCH CLERK	81,954	516	82,471	-
SKILLINGS, MIKE	TRADESPERSON III	108,967	610	109,577	1,497
SMITH, AVRIL	RCMP COURT LIAISON/EXHIBITS CLERK	80,628	513	81,141	-
SMITH, KYLE	FIREFIGHTER LIEUTENANT	107,974	929	108,903	4,389
SMITH, RICHARD	SENIOR BYLAW OFFICER	88,518	591	89,109	1,766
THOMSEN, PETE	PARKS IRRIGATION LEAD HAND	76,104	504	76,608	1,347
TWIDALE, CRAIG	FIREFIGHTER	121,668	929	122,597	4,295
VANDERFORD, JASON	HEAVY DUTY MECHANIC	96,886	610	97,496	1,340
WHITE, JAMES	UTILITIES CHARGE HAND	81,144	515	81,659	1,600
WHITTAKER, ADAM	FIREFIGHTER	112,944	846	113,790	4,566
<b>TOTAL \$75,000 OR MORE</b>				<b>7,708,598</b>	<b>152,142</b>
<b>TOTAL UNDER \$75,000</b>				<b>2,729,682</b>	<b>61,664</b>
<b>GRAND TOTAL</b>				<b>10,438,281</b>	<b>213,806</b>

\* 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, 2023**

There were no severance agreements made between the City of Colwood and its employees during the fiscal year ended December 31, 2023.

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, 2023

SUPPLIER NAME	2023 Amount Paid
1435439 BC LTD (EV ENERGY GROUP)	\$ 61,318
AARDVARK PAVEMENT MARKING SERVICES	58,202
ASSOCIATED ENGINEERING (B.C.)LTD	38,326
ASSOCIATED FIRE SAFETY	88,746
AUBREY'S ENTERPRISES LTD.	73,042
BARTLETT TREE EXPERTS	27,852
BC HYDRO & POWER AUTHORITY	696,589
BC LIFE	51,923
BD HALL CONSTRUCTORS CORP	798,295
BEAVER ELECTRICAL MACHINERY	122,312
BIAMAR BUILDING SYSTEMS LTD	147,454
BLACK PRESS GROUP LTD	29,374
CANADIAN LINEN	32,768
CAPITAL CITY PAVING LTD	629,496
CAPITAL REGIONAL DISTRICT ANIMAL CONTROL DIVISION	69,200
CAPITAL REGIONAL DISTRICT - WATER	31,476
CAPITAL REGIONAL DISTRICT - INTEGRATED WATER SERVICES	38,897
CDW CANADA CORP	41,725
CENTRALSQUARE CANADA SOFTWARE INC	69,066
CITY OF LANGFORD - RCMP	146,619
CITY OF SURREY - FIRE DISPATCH	68,633
COAST CONTRACTING	457,719
COLLIERS PROJECT LEADERS INC	37,152
COLUMBIA FUELS	157,307
COMMUNITY SOCIAL PLANNING COUNCIL	106,500
COMPUGEN INC	65,022
CO-OPERATORS	72,863
CREST (EMERGENCY SERVICES)	64,149
DJ'S MINI EXCAVATING	37,853
DL'S BINS LTD	144,551
DOWN TO EARTH GARDENING INC.	31,489
E.H. EMERY ELECTRIC LTD	151,383
ECO COUNTER INC	122,976
ENERGY NETWORK SERVICES	27,129
ESRI CANADA LIMITED	39,491

## Schedule of Payments to Suppliers of Goods and Services continued

For the year ended December 31, 2023

SUPPLIER NAME	2023 Amount Paid
GFL ENVIRONMENTAL INC	92,642
GREATER VICTORIA LABOUR RELATIONS ASSOCIATION	88,102
GREATER VICTORIA PUBLIC LIBRARY	991,446
GREGG DISTRIBUTORS CO. LTD.	80,109
H2X CONTRACTING LTD	36,014
HYDRO-FORCE EXCAVATING LTD	26,195
INSURANCE CORPORATION OF BC	54,555
ISLAND ASPHALT COMPANY	46,170
K.G.C. FIRE RESCUE INC	28,130
KASIAN ARCHITECTURE INTERIOR DESIGN AND PLANNING LTD.	30,845
LIGHT RIGHT OUTDOOR LIGHTING	47,724
MAINROAD MAINTENANCE PRODUCTS	58,787
MCELHANNEY LTD	168,415
METRO MOTORS LTD	75,904
MINISTER OF FINANCE - REVENUE DIVISION, INCOME TAXATION BRANCH	199,749
MUNICIPAL INSURANCE ASSOCIATION of BC	217,940
MUNICIPAL PENSION PLAN	930,196
NORTHBRIDGE EXCAVATING LTD	1,613,950
ON POINT PROJECT ENGINEERS LTD	53,983
PACIFIC BLUE CROSS	368,418
PACIFIC CENTRE FAMILY SERVICES ASSOCIATION	184,000
PALADIN TECHNOLOGIES	98,000
PIONEER GARAGE LIMITED	168,391
POLLARD, ADRIANE	35,532
RAYLEC POWER LP	247,359
RECEIVER GENERAL (CPP, EI PREMIUMS)	563,207
RECEIVER GENERAL FOR CANADA (RCMP)	5,672,159
RICOH CANADA INC.	39,162
ROCKY MOUNTAIN PHOENIX	78,704
SCANSA CONSTRUCTION LTD	2,356,553
SCHOOL DISTRICT #62	328,701
SHEEN DESIGN LTD	31,598
SURESPAN STRUCTURES LTD	31,027
TELUS COMMUNICATIONS INC-NETWORK BILLING	106,691
TELUS MOBILITY (BC)	26,740

# Schedule of Payments to Suppliers of Goods and Services

continued

For the year ended December 31, 2023

SUPPLIER NAME	2023 Amount Paid
THE SIGN PAD	185,471
THRIVE SOCIAL SERVICES SOCIETY INC. NO S0050101	67,260
TOMAHAWK TREE SERVICE LTD.	41,840
TRANSCAN LEASING CORP. (DUECK AUTO GROUP)	45,892
TYCO INTEGRATED FIRE & SECURITY	28,069
URBAN SYSTEMS	256,266
V. I.METCHOSIN CONTRACTING LTD	43,260
VICTORIA DRAIN SERVICES LTD	78,363
VICTORIA FORD ALLIANCE DBA SUBURBAN MOTORS	125,440
WATT CONSULTING GROUP	41,483
WEST SHORE PARKS & REC SOCIETY	1,004,769
WORK TRUCK WEST A DIV OF WEST COAST MACHINERY INC	171,382
WORKSAFE BC	239,994
WSP CANADA INC	340,278
YOUNG, ANDERSON	90,120
<b>TOTAL PAYMENTS TO SUPPLIERS-AGGREGATE PAYMENTS EXCEEDING \$25,000</b>	<b>22,773,882</b>
<b>TOTAL PAYMENTS TO SUPPLIERS-AGGREGATE PAYMENTS \$25,000 OR LESS</b>	<b>2,388,077</b>
<b>GRAND TOTAL PAYMENTS TO SUPPLIERS</b>	<b>\$ 25,161,959</b>

## Section 10

### Schedule of Grants and Contributions For the year ended December 31, 2023

RECIPIENT	AMOUNT
<b>Grant in Aid Program:</b>	
Arts and Culture Colwood Society	\$ 10,800
Big Brothers Big Sisters of Victoria Capital Region	3,100
Capital Bike Society	1,500
Colwood Garden Society	2,000
Greater Victoria Volunteer Society	1,000
Intermunicipal Advisory Committee (IACDI)	1,100
Open Gate Church	1,500
Peninsula Streams Society	1,500
QCHAT Support Association	1,900
Royal Canadian Legion (Prince Edward Branch #91)	4,500
Sarah Beckett Memorial Run	700
School District #62 (Dunsmuir School HipHop)	500
School District #62 (Royal Bay Secondary School Dry Grad)	1,000
School District #62 (Wishart Elementary Garden Mentor)	800
Shore to Shore Studio Tour	1,000
Take a Hike Foundation GIA	1,400
Vancouver Island South Film and Media Commission GIA	3,900
Victoria Brain Injury Society	800
Wescom Medi-Lend Society	1,700
<b>Sponsorships and Grants:</b>	
Community Social Planning Council - Colwood Rent Bank (Annual Grant)	30,000
Colwood Volunteer Firefighter's Association (Annual Grant)	48,200
Hulitan Family and Community Services Society (Grant)	291,325
Island Ignite Mentorship Society (Student Sponsorship)	250
Songhees Nation - South Island Powwow (Sponsorship)	5,000
<b>GRAND TOTAL</b>	<b>\$ 415,475</b>

*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 2023 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.*