



## CENTRAL COAST REGIONAL DISTRICT

**DATE:** May 22, 2014

**TO:** Darla Blake, CAO

**FROM:** Donna Mikkelson, CFO

**SUBJECT:** Filing Under the Financial Information Act – SOFI 2013

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### RECOMMENDATION:

THAT the 2013 Statement of Financial Information (SOFI) prepared by the Chief Financial Officer pursuant to *Financial Information Act (FIA)* for the year ended December 31, 2013 be approved and submitted to the Ministry of Community, Sport and Cultural Development.

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Attached please find the 2013 Financial Reporting required under the *Financial Information Act* which requires the approval of the board of directors. Once approved, it will be attached to a cover letter for the Ministry and accompanied by the Financial Information Regulation (FIR), Schedule 1, Checklist and the 2013 audited financial statements. The report, statements and checklist comprise the complete package to be submitted to the Ministry.

Please note that the signatures of the CAO and the Board Chair are required.

Of significance to the readers of this report, are the criteria used in determining the specifics of what expenditures constitute remuneration and expenses reported. The Regulations for this reporting vary from what other authorities may deem to be remuneration or expenses. For clarity, the following table provides the specifics in this regard:

Board Meeting

JUN 12 2014

CCRD ITEM C (b)

## SCHEDULE OF REMUNERATION AND EXPENSES

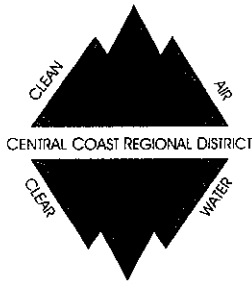
Pursuant to the Financial Information Regulation, Schedule 1, Section 6

<b>Remuneration</b>	Salary, hourly wages (pool) including stat holiday and vacation pay, overtime
	Cell Phone allowance
	Directors per diem
	Directors meeting remuneration
	Cariboo Regional District portion of benefits which are taxable to employees (Life insurance)
	Medical Services Plan (MSP) premiums – taxable benefit
<b>Expenses</b>	Directors annual payment for printing supplies
	Directors monthly travel allowance
	Conventions & professional development conferences: accommodation, meals, airfares or other travel (per km), taxi fare, registration fees
<b>NOT INCLUDED in above</b>	Employers portion of Canada Pension Plan contributions (CPP) and Employment Insurance (EI) premiums
	Employers portion of Municipal Pension Plan (MPP) – taxable income in the future
	Cariboo Regional District benefits which are non taxable (extended health, dental, short and long term disability, health and AD&D)
	WorksafeBC premiums

Respectfully submitted,



Donna Mikkelson, CFO



P.O. Box 186, Bella Coola, BC V0T 1C0  
Phone (250) 799-5291 Fax (250) 799-5750 Email: info@ccrd-bc.ca

*Encompassing the Coastal Communities of Ocean Falls, Bella Bella, Denny Island, Oweekeno and the Bella Coola Valley*

June 13, 2014

Ministry of Community, Sport and Cultural Development  
Local Government Infrastructure and Finance  
PO Box 9838 Stn Prov Govt  
Victoria, B.C.  
V8W 9T1

Re: Filing Under the Financial Information Act - SOFI 2013

Attached please find the Statement of Financial Information, the SOFI Checklist, and the audited financial statements as required under the *Financial Information Act* for the year ended December 31, 2013.

The board of directors considered the package at their board meeting held on June 12, 2014 and the following resolution was carried:

M/S Directors X/Y that the Statement of Financial Information prepared by the Chief Financial Officer pursuant to the *Financial Information Act* for the year ended December 31, 2013 be approved and submitted to the Ministry of Community, Sport and Cultural Development.

Yours truly,  
CENTRAL COAST REGIONAL DISTRICT

Darla Blake  
Chief Administrative Officer

## CENTRAL COAST REGIONAL DISTRICT 2013 FINANCIAL REPORTING

**SCHEDULE SHOWING THE REMUNERATION AND EXPENSES PAID TO OR ON BEHALF OF EACH EMPLOYEE**

FIR Schedule 1, Sections 6(2), (3), (4), (5) and (6)

## 1. Elected Officials, Employees appointed by Cabinet and Members of the Board of Directors

Name	Position	Remuneration	Expenses
Anderson, David	Area E - Director	2,750	375
Lande, Brian	Area C - Director	6,938	3,170
Martin, Maria	Area B - Alternate	0	0
McCullagh, Catherine	Area A - Director	7,025	9,963
Moody-Humchitt, Reginald	Area B - Director	7,112	6,434
Pootlass, Archie	Area D - Alternate	1,050	0
Schooner, Samuel	Area E - Alternate	0	0
Talio, Ivan	Area D - Director	2,325	1,800
<b>Total</b>		<b>\$27,200</b>	<b>\$21,742</b>

## 2. Other Employees (excluding those listed in Part 1 above) (List all employees, alphabetically, with remuneration and expenses exceeding \$75,000 including those listed in Section 1 above)

Name	Position	Remuneration	Expenses
Individual employees with remuneration and expenses exceeding \$75,000	Nil		
Consolidated total of other employees with remuneration and expenses of \$75,000 or less		307,279	5,701
<b>Total</b>		<b>\$307,279</b>	<b>\$5,701</b>

## 3. Reconciliation

Total remuneration – elected officials, employees appointed by Cabinet and members of the Board of Directors	27,200
Total remuneration – other employees	307,279
<b>Sub Total</b>	<b>334,479</b>
Reconciling Items	
- expenses above included elsewhere on financial statements	23,612
<b>Total per Statement of Revenue and Expenditure (Dir Exp &amp; Wages)</b>	<b>\$358,091</b>

CENTRAL COAST REGIONAL DISTRICT  
2013 Financial Reporting

**STATEMENT OF SEVERANCE AGREEMENTS**

FIR, schedule 1, subsection 6(7)

There was one severance agreement made between the Central Coast Regional District and its non-unionized employees for the year ended December 31, 2013. This agreement represents 7.5 months of compensation based on the value of salary and benefits.

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(8)

**SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS**

FIR, Schedule 1, section 5

The Central Coast Regional District has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation in 2013.

**SCHEDULE SHOWING PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES**

1. Alphabetical list of suppliers who received aggregate payments exceeding \$25,000

Supplier Name	Aggregate amount paid to supplier
Diesel Cowboy Transport	160,959
Hadford, Isabell	63,547
Kerr Wood Leidal	31,880
Mikk's Admin Services	91,415
Municipal Finance Authority	28,007
Municipal Pension Plan	32,664
Northwest Hydraulic Consultants	68,439
Nuxalk Nation	71,275
PMT Chartered Accountants/Business Adv	25,357
Receiver General	107,499
Vancouver Island Regional Library	45,840
<b>Total Aggregate amount paid to suppliers (A)</b>	<b>\$726,882</b>

2. Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less

(B)	\$283,733
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3. Total of payments to suppliers for grants and contributions exceeding \$25,000

Consolidated total of grants exceeding \$25,000	\$0
Consolidated total of contributions exceeding \$25,000	\$50,000
Consolidated total of all grants and contributions exceeding \$25,000 (C)	\$50,000

4. Reconciliation

Total of aggregate payments exceeding \$25,000 paid to suppliers (A)	726,882
Consolidated total of payments of \$25,000 or less paid to suppliers (B)	283,733
Consolidated total of all grants and contributions exceeding \$25,000 (C)	\$50,000
Reconciling Items – Wages and Related Costs	358,091
Less: Capital items noted elsewhere on statements	-58,449
Less: Amortization Expense	-93,275
Total per Statement of Revenue and Expenditure	\$1,266,981

Prepared under the Financial Information Regulation, Schedule 1, section 7 and the *Financial Information Act*, Section 2

CENTRAL COAST REGIONAL DISTRICT  
FINANCIAL REPORTING FOR THE YEAR ENDED DECEMBER 31, 2013

**STATEMENT OF FINANCIAL INFORMATION APPROVAL**

The undersigned represents the Board of Directors of the Central Coast Regional District and approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.

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Chair, Reg Moody  
June 12, 2014

**STATEMENT OF FINANCIAL INFORMATION APPROVAL**

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



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Donna Mikkelson, CFO  
Officer Assigned Responsibility for  
Financial Administration pursuant to  
The *Local Government Act*.

CENTRAL COAST REGIONAL DISTRICT  
2013 FINANCIAL REPORTING

**MANAGEMENT REPORT**

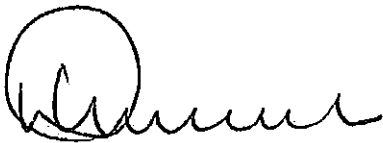
The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with generally accepted accounting principles or stated accounting principles, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the 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.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises this responsibility through meetings with management and with the auditors.

The external auditors, PMT Chartered Accountants, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review and evaluation of the regional district's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The auditors have full and free access to the Board of Directors and meet annually or as required.

On behalf of the CENTRAL COAST REGIONAL DISTRICT



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Donna Mikkelson, CFO  
Officer Assigned Responsibility for  
for  
Financial Administration

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Darla Blake, CAO  
Officer Assigned Responsibility  
for  
Corporate Administration