



## CENTRAL COAST REGIONAL DISTRICT

**DATE:** May 22, 2015

**TO:** Darla Blake, CAO

**FROM:** Donna Mikkelson, CFO

**SUBJECT:** Filing Under the Financial Information Act – SOFI 2014

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### RECOMMENDATION:

THAT the 2014 Statement of Financial Information (SOFI) prepared by the Chief Financial Officer pursuant to *Financial Information Act (FIA)* for the year ended December 31, 2014 be approved and submitted to the Ministry of Community, Sport and Cultural Development.

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Attached please find the 2014 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 2014 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:

## SCHEDULE OF REMUNERATION AND EXPENSES

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

<b>Remuneration</b>	Salary, hourly wages (pool & recycling attendant) 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 & training 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 paid by the regional district which are non-taxable (extended health, dental , short and long term disability, health and AD&D)
	WorksafeBC premiums
	Accommodation, meals and aircraft charters for directors travel to board meetings.

Respectfully submitted,



Donna Mikkelson, CFO

CENTRAL COAST REGIONAL DISTRICT  
 2014 FINANCIAL REPORTING – Filing under the Financial Information ACT (FIA)

**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
McCullagh, Catherine	Director, Area A	4,800	1,576
Moody-Humchitt, Reg	Board Chair, Area B	6,950	3,405
Lande, Brian	Director, Area C	3,275	1,400
Sayers, Alison	Director, Area C	300	100
Tallio, Ivan	Director, Area D	2,650	1,400
Pootlass, Archie	Alternate Director, Area D	600	0
Hall, Richard	Director, Area D	325	100
Anderson, David A	Director, Area E	1,050	1,400
Schooner, Sam	Alternate and Director, Area E	1,225	100
<b>Total</b>		<b>\$21,175</b>	<b>\$9,481</b>

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

Name	Position	Remuneration	Expenses
Blake, Darla	Chief Administrative Officer	112,831	11,333
Mcllwain, Ken	Public Works Manager	82,499	5,930
Consolidated total of other employees with remuneration and expenses of \$75,000 or less	All	170,542	4,542
<b>Total Other Employees</b>		<b>\$365,872</b>	<b>\$21,805</b>

**3. Reconciliation**

Total remuneration – elected officials, employees appointed by Cabinet and members of the Board of Directors	21,175
Total remuneration – other employees	365,872
<b>Sub Total</b>	<b>387,047</b>
<b>Reconciling Items</b>	
- Employer share of Municipal Pension Plan, CPP, EI and WorksafeBC premiums and employee benefits excluded from above, but included in financial statements	91,295
<b>Total per Statement of Revenue and Expenditure (Dir Expense &amp; Wages)</b>	<b>\$478,342</b>

CENTRAL COAST REGIONAL DISTRICT  
2014 Financial Reporting

**STATEMENT OF SEVERANCE AGREEMENTS**

Fir, schedule 1, subsection 6(7)

There were no severance agreements made between the Central Coast Regional District and its non-unionized employees for the year ended December 31, 2014.

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.

CENTRAL COAST REGIONAL DISTRICT  
2014 FINANCIAL REPORTING

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

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

<b>Supplier Name</b>	<b>Aggregate amount paid to supplier</b>
City of Parksville	30,000
Diesel Cowboy Transport	55,083
Don Nygaard & Son Ltd	48,974
John Motherwell & Associates Engineering	24,782
Mikk's Admin Services	57,613
Municipal Insurance Association	25,333
Municipal Pension Plan	32,822
Northwest Hydraulic Consultants Ltd	56,296
Vancouver Island Regional Library	48,904
<b>Total Aggregate amount paid to suppliers (A)</b>	<b>\$379,807</b>

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

<b>(B)</b>	<b>\$865,925</b>
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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	0
<b>Consolidated total of all grants and contributions exceeding \$25,000 (C)</b>	<b>\$ 0</b>

**4. Reconciliation**

Total of aggregate payments exceeding \$25,000 paid to suppliers (A)	379,807
Consolidated total of payments of \$25,000 or less paid to suppliers (B)	865,925
Consolidated total of all grants and contributions exceeding \$25,000 (C)	0
Reconciling Items - (Wages and Related Costs)	478,342
- Municipal Pension Plan recorded in (A)	(32,822)
- Capital items noted elsewhere on financial statements	(116,571)
- Amortization Expense	(110,149)
- Transfer to Asset Replacement Fund	(4,781)
<b>Total per Statement of Revenue and Expenditure</b>	<b>\$1,459,751</b>

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, 2014

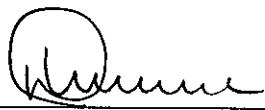
**STATEMENT OF FINANCIAL INFORMATION APPROVAL**

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-Humchitt  
June 11, 2015

**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*.

  
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Donna Mikkelson  
Officer Assigned Responsibility for  
Financial Administration under the  
*Local Government Act*.

CENTRAL COAST REGIONAL DISTRICT  
2014 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 to 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.

On behalf of the CENTRAL COAST REGIONAL DISTRICT




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Donna Mikkelson, CFO  
Officer Assigned Responsibility for  
Financial Administration

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Darla Blake, CAO  
Officer Assigned Responsibility for  
Corporate Administration