



Regional District of Okanagan-Similkameen

Statement of Financial Information

For the year ended December 31, 2024



Regional District of Okanagan-Similkameen

The financial statements contained in this Statement of Financial Information under the *Financial Information Act* (the *Act*) have been prepared by management in accordance with Canadian 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.

The external auditors, BDO LLP, conduct an independent examination, in accordance with Canadian Generally Accepted Auditing Standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required in the *Act*. Their examination includes a review and evaluation of the organization's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are free from material misstatement.

Regional District of Okanagan-Similkameen

Noelle Evans-MacEwan, CA, CPA
Chief Financial Officer

Date

Regional District of Okanagan-Similkameen

For the year ended December 31, 2024

Statement of Financial Information Approval

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

Noelle Evans-MacEwan, CA, CPA
Chief Financial Officer

Date

Mark Pendergraft
Chair

Date

Prepared under the Financial Information Regulation, Schedule 1, Section 9

Regional District of Okanagan-Similkameen
101 Martin Street
Penticton, BC V2A 5J9
250-492-0273
www.rdos.bc.ca

Regional District of Okanagan-Similkameen

For the year ended December 31, 2024

Statement of Board Remuneration and Expenses

Name	Position	Remuneration	Expenses
BARKWILL, RICHARD	Director	3,502	137
BLOOMFIELD, JULIUS	Director	17,272	25
BUSH, GEORGE D	Director	37,122	2,001
COYNE, ROBERT B	Director	33,809	133
COYNE, SPENCER	Vice-Chair/Director	23,583	2,122
D'ANDREA, JAMES	Alternate Director	1,207	-
FEDRIGO, ADRIENNE	Director	37,720	4,604
GETTENS, RILEY	Director	36,813	2,068
GILBERT, ISAAC	Alternate Director/Director	9,141	75
GRAHAM, RYAN	Director	15,763	-
HOLMES, DOUGLAS	Director	16,417	428
HUNTER, TREVOR	Alternate Director	1,207	-
JOHANSEN, MARTIN	Director	20,470	1,341
KING, JAMES	Alternate Director	805	179
KNODEL, RICK	Director	38,918	8,007
KONANZ, HELENA	Director	16,467	-
MANNING, VIRGINIA	Alternate Director	1,609	28
MASON, BRIAN	Alternate Director	1,509	-
MCKORTOFF, SUZAN H	Director	16,013	1,260
MILLER, JAMES	Director/Alternate Director	10,142	-
MONTEITH, SUBRINA	Director	38,292	4,917
PENDERGRAFT, MARK	Chair	80,357	10,172
PIERRE, JOSEPH	Alternate Director	1,609	-
ROBERTS, TIMOTHY	Chair	36,492	3,161
STRINGFELLOW, CORINNE	Alternate Director	4,218	-
TAYLOR, MATTHEW	Director	38,694	5,668
TRAINER, ERIN	Alternate Director	1,078	-
VANALPHEN, MARTIN	Director/Alternate Director	13,367	391
VEINTIMILLA, PETRA	Alternate Director	101	50
WATT, CAMPBELL D	Director/Vice Chair	17,186	-
WIEBE, JASON	Director	17,171	378
		<u>\$ 588,056</u>	<u>\$ 47,145</u>

Regional District of Okanagan-Similkameen

For the year ended December 31, 2024

Statement of Employee Remuneration and Expenses - \$75,000 and Over

Name	Position	Remuneration	Expenses
ABBOTT, ANDREW	Parks & Facilities Leadhand	81,583	100
AUCOIN, MARC	Legislative Services Coordinator	81,601	5,637
BARAL, SURAJ	Community Energy Specialist	88,618	155
BARROQUEIRO, LUIS	Help Desk Technician	77,709	-
BENN, ADAM	Systems Administrator	89,540	1,604
BENNETT, WENDY	Solid Waste Facilities Coordinator	127,800	978
BETTS, KRISTINA	Systems Operator IV	93,552	578
BLOOMFIELD, LIISA	Sr Manager of Utilities	143,468	4,305
CARLSON, DAVID	Utilities Foreman - Water	108,048	135
CHATTERSON, KELLY*	GIS Coordinator	88,227	-
CLARKE, DEBBIE*	Accounting Clerk II	81,442	1,328
COTE, JOHN	Accountant I	84,417	-
CRAMM, GILLIAN	Deputy Corporate Officer	102,816	2,499
CROSS, MICHAEL	Solid Waste Facilities Supervisor	98,590	6,142
CUNNINGHAM, ADAM	Subforeman-Water	90,436	587
DONEGAN, TIMOTHY	Bylaw Enforcement Coordinator	79,215	730
DUONG, SHANNON	Planner II	91,812	3,811
ERXLEBEN, NORMAN	Building Official I	89,088	833
EVANS-MACEWAN, NOELLE*	Chief Financial Officer/Managing Director	194,888	6,324
FINNSSON, NILS*	Networks Systems Administrator	97,979	-
FIORITO, SHELLEY	Projects Coordinator I	85,039	2,468
FOSTER, ROBERT ANDY	Manager of Recreation and Facilities	108,276	1,326
FRANCISCO, DANIEL	Sr Manager of Information Services	133,452	-
GABELHEI, KYLE	Projects Supervisor	93,085	47
GARRISH, CHRISTOPHER	Sr Manager of Planning Services	140,222	3,958
GRANT, NATHAN	Accountant II	96,303	2,031
HAYNES, RAYMOND	Heavy Equipment Operator I	76,912	275
HILLMAN, JONATHAN	Systems Operator III	86,978	188
HOUGH, AARON	Building Official II	91,790	2,332
HUGHES, CRAIG	Environmental Technologist	100,341	1,754
IANNELLA, ANTHONY	Protective Services Coordinator/Fire Chief	82,924	51
JMIOFF, WES	Building Official III	108,993	2,757
JONES-MIDDLETON, DEBORAH*	Sr Manager Protective Services	82,556	11,531
JUCH, STEPHEN	Utilities Engineering Specialist	106,523	1,667
KENT, BENJAMIN	Planner II	88,388	2,312
KHATRI, RAHUL	Engineering Technologist I	78,652	2,058
LOGAN, DEREK	Systems Operator III	90,688	590
LOUCKS, TODD	Building Official III	109,668	3,469
LOUIE, KELSEY	Systems Operator I	82,087	1,794
MAKING, MICHAEL (WAYNE)	Deputy Chief Financial Officer	97,734	8,862
MALDEN, CHRISTY	Corporate Officer/Managing Director	166,275	7,387
MARTIN, COLIN	Planner I	84,932	417
MCCALLUM, LIAM	Systems Operator II	85,035	684
MELO, JAMIE	Systems Operator III	95,645	498
MORGAN, KARMEN*	Sr Manager of Human Resources	129,101	1,493
NEWELL, WILLIAM	Chief Administrative Officer	183,882	-
OAKS, ROSEMARY	Utilities Coordinator	75,439	-
PALMER, ROBERT	Environmental Supervisor	109,308	972

Regional District of Okanagan-Similkameen

For the year ended December 31, 2024

Statement of Employee Remuneration and Expenses - \$75,000 and Over - cont'd

Name	Position	Remuneration	Expenses
PETRY, MARK	Sr Manager of Building & Enforcement Services	121,457	2,823
PHILIPPS, LAURA*	Payroll and Benefits Advisor	101,952	314
REEDER, ANDREW	Sr Manager of Solid Waste	102,003	496
SEMEGEN, MYRON	Engineering Technologist II	85,958	-
SEPPE, RINA	Utilities Foreman - Wastewater	114,478	2,162
SHUTTLEWORTH, JUSTIN	Manager of Parks	108,385	225
SKINNER, PETER	Parks & Facilities Leadhand	80,434	-
SMETANKA, CHARLOTTE*	GIS Analyst	82,671	3,108
STEWART, CHRISTINA	Accountant I	82,328	1,336
THOMPSON, ERICK*	Manager of Communications & Engagement	103,750	6,707
VAISLER, SEAN*	Manager of Emergency Services	81,092	1,509
WECKEL, RUDOLF	Projects Coordinator II	88,762	35
WELLER, MATTHEW	Manager of Sustainability	99,753	521
WIGLEY, NANCY	Recreation Coordinator	75,397	627
WOLF, ANTON	Building Official III	112,968	827
WOODMAN, CANDISS	Accountant I	90,593	765
WOODS, MARK	Sr Manager of Community Services	107,821	-
YURICK, RODNEY	Systems Operator II	81,816	372
ZAFFINO, JIM*	Chief Administrative Officer	251,735	7,072
ZAHARA, DUSTIN	Engineering Technologist I/Vol Fire Fighter	90,375	1,097
ZAHRAWI, HAYDEN	Firesmart Coordinator/Vol Fire Fighter	80,300	1,924
		7,005,085	128,587
Other employees with remuneration and expenses of less than \$75,000*		5,415,396	37,668
Total Employee Salaries Paid		\$ 12,420,481	\$ 166,255

* The remuneration figures shown above include \$46,850 in overtime wages attributed to Emergency Operations

Reconciliation of Employee Remuneration

Elected Officials	588,056
Employees	12,420,481
Total Remuneration	13,008,537
Reconciling Items	
Employer's cost of benefits	2,379,415
Payroll of organizations consolidated in f/s but not paid by RDOS	503,208
Payroll related to OSRHD	(42,965)
Taxable benefits	(50,775)
Miscellaneous reconciling items*	(220,872)
Reconciled total	\$ 15,576,549
Total per Financial Statements - Expenditure by Object	\$ 15,576,549

*The Financial Statements are prepared on a consolidated basis using the accrual method of accounting, whereas the employee remuneration schedule is prepared on a calendar cash payment basis.

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(2), (3), (4), (5) and (6)

Regional District of Okanagan-Similkameen

For the year ended December 31, 2024

Statement of Severance Agreements

There were two severance agreements under which payment commenced between RDOS and its non-unionized employees during fiscal year 2024.

These agreements represent from 6 to 12 months compensation*.

* "Compensation" agreements were determined based on salary, and/or salary and payment in lieu of benefits.

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(7) and (8)

Regional District of Okanagan-Similkameen

For the year ended December 31, 2024

Schedule of Payments to Suppliers of Goods or Services - \$25,000 and Over

Supplier Name	Amount
0859710 BC LTD DBA LEXUS OF KELOWNA	47,594
1127571 BC LTD. dba SPARROW EXCAVATION & FENCING	25,765
1351068 BC LTD.	45,666
A.S. ROACH FIRE SERVICES LTD.	29,111
ACERA INSURANCE SERVICES LTD.	465,887
AECOM CANADA LIMITED (CALGARY)	264,551
AECOM CANADA LTD. (KELOWNA)	236,652
AIG INSURANCE COMPANY OF CANADA	25,614
AMAZON.COM	82,714
ANARCHIST MOUNTAIN COMMUNITY SOCIETY	103,494
ANDREW SHERET LTD.	155,437
APEX MOUNTAIN RESORT LTD.	29,945
ASSOCIATED ENVIRONMENTAL CONSULTANTS INC.	76,853
ASSOCIATED FIRE SAFETY GROUP INC.	64,395
AVOCETTE TECHNOLOGIES INC.	51,092
B & L MACHINE SHOP	94,248
B.A. BLACKWELL & ASSOCIATES LTD.	33,187
BANNISTER CHEVROLET PENTICTON LTD.	51,968
BARRINGTON RANCH LTD	43,043
BARRY BEECROFT FUEL DIST. LTD.	206,739
BARTLETT TREE EXPERTS	27,687
BC GRAPEGROWERS' ASSOCIATION	25,000
BC TRANSIT	669,586
BCGEU CONTROLLER	135,781
BDO CANADA LLP	153,345
BEE-CLEAN BUILDING MAINTENANCE	62,660
BETTS ELECTRIC LTD.	41,567
BIGG E'S ANIMAL CONTROL SERVICES LTD.	141,007
BRANDT TRACTOR LTD.	84,623
BROADVIEW LANDSCAPE INC.	269,749
BROGAN FIRE & SAFETY	43,343
BTN EXCAVATING LTD.	161,139
CANADIAN TIRE #351	28,621
CARO ANALYTICAL SERVICES	118,389
CARSCADDEN STOKES MCDONALD ARCHITECTS INC.	243,282
CEDAR STREEET DEVELOPMENTS LTD.	178,365
CENTRAL INTERIOR TRAFFIC CONTROL LTD.	27,162
CENTRALSQUARE CANADA SOFTWARE INC.	89,888
CENTRIX CONTROL SOLUTIONS LP - KELOWNA	31,051
CHARTER TELECOM INC.	741,184
CHUTE CREEK CONSTRUCTION LTD.	142,038
CHUTE CREEK CONTRACTING	57,750
CITY OF KELOWNA	415,031
CITY OF NANAIMO	67,322
CITY OF PENTICTON	1,213,449
DESERT SUN COUNSELLING AND RESOURCE CENTER	97,500
DIGITAL POSTAGE ON CALL	50,000

Regional District of Okanagan-Similkameen

For the year ended December 31, 2024

Schedule of Payments to Suppliers of Goods or Services - \$25,000 and Over - cont'd

Supplier Name	Amount
DIVERSE ECONOMY LTD. dba SOUTHERN INTERIOR LANDSCAPING	113,565
DON'S DOORS & MORE	47,093
DUKA ENVIRONMENTAL SERVICES LTD.	56,350
DUTCHIES TRANSFER LTD.	39,107
ECORA ENGINEERING & ENVIRONMENTAL LTD.	178,391
ECOSCAPE ENVIRONMENTAL CONSULTANTS LTD.	49,575
ESRI CANADA LIMITED	58,736
FIRST TRUCK CENTRE	333,527
FIRST WEST CREDIT UNION	50,087
FLOWSYSTEMS DISTRIBUTION INC.	52,605
FORT FABRICATION & WELDING LTD.	123,043
FORTIS BC - ELECTRICITY	603,836
FORTIS BC - NATURAL GAS	28,647
FOUNTAIN TIRE (PENTICTON) CO. LTD.	100,352
FRASER VALLEY REFRIGERATION LTD.	30,230
FRED SURRIDGE LTD.	71,512
GERARD'S EQUIPMENT LTD.	28,448
GOPRO JANITORIAL	28,732
GREEN FOR LIFE ENVIRONMENTAL INC.	1,162,039
GREEN MOUNTAIN TECHNOLOGIES INC.	27,203
GREYBACK CONSTRUCTION LTD.	1,850,528
GROUP SOURCE	117,588
H&M EXCAVATING LTD.	47,609
HANDFORD SMIRLE LLP	53,959
HARRIS & SONS TRANSPORT LTD.	264,195
HARTWICK HEATING AND AIR CONDITIONING LTD.	32,087
HOULE ELECTRIC LIMITED	55,727
HUB FIRE ENGINES & EQUIPMENT LTD.	99,006
HUSKA HOLDINGS LTD.	670,806
INLAND KENWORTH PARTNERHIP	45,372
INTERIOR DAMS	71,644
INTROBA CANADA LLP	255,469
IT BLUEPRINT SOLUTIONS INC.	151,003
ITM INSTRUMENTS INC.	26,340
Jafa SIGNS LTD.	70,841
JDS ENERGY & MINING INC.	149,129
JENSEN SAND CLEANING	27,694
JETCO LAWN CARE SERVICES	58,592
JUSTICE INSTITUTE OF B.C.	39,478
KANYA GREGORY	28,837
KIMCO CONTROLS LTD.	112,163
LIDSTONE & COMPANY BARRISTERS AND SOLICITORS	77,575
LIGHTSHIP WORKS INC.	28,000
MCELHANNEY CONSULTING SERVICES LTD.	40,185
MEGA-TECH	44,191
METRO MOTORS LTD.	304,467
MICROSOFT CANADA INC.	117,152

Regional District of Okanagan-Similkameen

For the year ended December 31, 2024

Schedule of Payments to Suppliers of Goods or Services - \$25,000 and Over - cont'd

Supplier Name	Amount
MILANI & NORMAN AUTO SALES & LEASING INC. dba NORMAN MOTOR GROUP	73,139
MILL ROAD PARTNERS CORP	30,674
MINISTER OF FINANCE	29,728
MINISTER OF FINANCE AND CORPORATE RELATIONS	33,376
MONERIS MERCHANT SERVICES	103,979
MOYER BRAD	31,303
MPE ENGINEERING LTD.	74,373
MUNICIPAL INSURANCE ASSN OF B.C.	162,065
MUNICIPAL PENSION PLAN	1,502,200
NARAMATA EXCAVATING & CONTRACTING LTD.	28,791
NEARMAP US INC.	53,274
NEED A LIFT TRUCK SERVICES	132,329
NEILSON STRATEGIES INC.	167,622
NET ZERO WASTE EASTGATE LTD.	472,488
OKANAGAN AND SIMILKAMEEN INVASIVE SPECIES SOCIETY	137,025
OLIVER & DISTRICT HERITAGE SOCIETY	209,420
OLIVER COMMUNITY THEATRE SOCIETY	120,000
OLIVER TOURISM ASSOCIATION	56,000
OLIVER TOWN OF	1,437,505
OLIVER/OSOYOOS SEARCH AND RESCUE SOCIETY	30,000
OMEGA COMMUNICATIONS LTD.	55,185
OPUS CONSULTING GROUP LTD.	28,358
OSOYOOS INDIAN BAND	123,034
OSOYOOS TOWN OF	744,780
PACIFIC CHEVROLET BUICK GMC LTD.	49,380
PENTICTON & AREA COOPERATIVE ENTERPRISES	264,941
PENTICTON & DISTRICT EMERGENCY PROGRAM SOCIETY	41,000
PENTICTON HONDA CENTRE	31,642
PENTICTON INDIAN BAND	116,151
PETRO CANADA	29,626
PJC CONCRETE & CONSTRUCTION	46,251
PRINCETON GROUND SEARCH AND RESCUE SOCIETY	30,000
PRINCETON TOWN OF	731,025
PRO-LINE CONTRACTING LTD.	83,790
PROVINCE OF BRITISH COLUMBIA	244,153
QUAEDVLIEG CONTRACTING LTD.	29,074
RECEIVER GENERAL FOR CANADA	3,583,895
REGIONAL DISTRICT OF CENTRAL OKANAGAN	222,871
REMAX PENTICTON REALTY PROPERTY MANAGEMENT	69,556
RESCUE CANADA RESOURCE GROUP INC.	30,968
RIDER VENTURES LTD.	89,383
ROCK GLEN CONSULTING LTD.	29,212
ROCKY MOUNTAIN DODGE CHRYSLER JEEP LTD.	96,327
ROCKY MOUNTAIN PHOENIX	157,822
ROGERS	51,611
SCORE CONSTRUCTION LTD.	26,218
SENKULMEN UTILITIES LTD.	101,827

Regional District of Okanagan-Similkameen

For the year ended December 31, 2024

Schedule of Payments to Suppliers of Goods or Services - \$25,000 and Over - cont'd

Supplier Name	Amount
SERVICES FLO INC.	215,048
SIMILKAMEEN COUNTRY DEVELOPMENT ASSOCIATION	33,943
SIMILKAMEEN VALLEY PLANNING SOCIETY	30,000
SMART KITCHEN SOLUTIONS (SKS) INC.	374,453
SOUTH OKANAGAN TREE WORKS LTD.	25,226
SPERLING HANSEN ASSOCIATES INC.	142,149
STAPLES ADVANTAGE	25,560
STAPLES BUSINESS DEPOT - EFT	37,963
SUMMERLAND DISTRICT OF	310,220
SUMMIT VALVE AND CONTROLS INC. (BC)	61,421
SUPERIOR SEPTIC SERVICES	54,559
T&A ROCK WORKS INC.	387,768
TELUS	37,024
TELUS COMMUNICATIONS (BC) INC.	93,099
TELUS HEALTH (CANADA) LTD.	670,830
TETRA TECH CANADA INC.	55,841
TIMM LEPISCHAK dba HAWG WILD MECHANICAL	47,234
TOLKO INDUSTRIES LTD.	70,927
TOTAL POWER LTD.	29,527
TRUE CONSULTING LTD.	189,291
TULAMEEN COMMUNITY CLUB	29,084
TWINCON ENTERPRISES LTD.	255,131
UNIFIRST CANADA LTD.	25,239
UNIVERUS SOFTWARE CANADA INC.	37,227
URBAN SYSTEMS LTD.	78,665
VADIUM SECURITY INC.	108,684
VALUE CONTRACTING	41,859
VEOLIA WATER TECHNOLOGIES CANADA INC.	29,517
WADE TECHNOLOGIES LTD.	36,781
WASP MANUFACTURING LTD.	55,372
WASTE CONNECTIONS OF CANADA INC.	1,361,130
WESTERN SCALE CO LTD.	100,716
WFR WHOLESALE FIRE & RESCUE LTD.	93,242
WI-COM SOLUTIONS	41,216
WILDSTONE CONSTRUCTION & ENGINEERING LTD.	3,341,011
WILDSTONE ENVIRONMENTAL LTD.	469,811
WINE CAPITAL ELECTRIC INC.	27,219
WORKERS' COMP. BOARD OF B.C.	323,612
XYLEM CANADA LP	27,935
YASTREMSKI ASSOCIATES INC. dba SUSTAINABLE PROJECTS GROUP	148,235
YOUNG ANDERSON BARRISTERS & SOLICITORS	121,825
Total Supplier Payments \$25,000 and Over	37,112,154
Supplier Payments Less Than \$25,000	3,958,342
Total Supplier Payments	\$ 41,070,496

Note: The payments to suppliers figures shown above include approximately \$139,910 in expenses attributed to Emergency Operations

Regional District of Okanagan-Similkameen

For the year ended December 31, 2024

Schedule of Payments to Suppliers for Grants and Contributions

Total of Grants Exceeding \$25,000	118,219
Total of Contributions Exceeding \$25,000	38,633
Total of Grant and Contributions under \$25,000	180,052
Total of All Grants and Contributions	\$ 336,903

Reconciliation of Supplier Payments

Total supplier payments	41,070,496
Total grant and contribution payments	336,903
	41,407,399
Reconciling Items:	
Salaries and benefits	15,576,549
Amortization/Accretion	4,951,116
Acquisition of tangible capital assets	(13,015,544)
Expenses of organizations consolidated in f/s but not paid by RDOS	403,062
Employee portion of payroll deductions and benefits	(3,978,252)
Prepays	(180,893)
GST	(538,231)
Interest and lease payments	1,037,335
Miscellaneous reconciling items*	(86,859)
Reconciled total	\$ 45,575,681
Total per Financial Statements - Expenditure by Object	\$ 45,575,681

*The Financial Statements are prepared on a consolidated basis using the accrual method of accounting, whereas the supplier payments schedule is prepared on a calendar cash payment basis.

Prepared under the Financial Information Regulation, Schedule 1, Section 7

Regional District of Okanagan-Similkameen

For the year ended December 31, 2024

A Schedule of Guarantees and Indemnity payments has not been prepared because the Regional District of Okanagan-Similkameen has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.