



Statement of Financial Information

For the Year Ending December 31, 2018

13-May-19

Thompson-Nicola Regional District
Statement of Financial Information
For the Year Ending December 31, 2018

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THOMPSON-NICOLA REGIONAL DISTRICT

MANAGEMENT REPORT


The information contained in this Remuneration and Expense Report for Directors and Committee Members under Section 376 (1)(b) of the *Local Government Act* and Section 168 of the *Community Charter* has been prepared by management in accordance with Canadian public sector accounting standards or stated accounting principles, and the integrity and objectivity of this information is management's responsibility. Management is 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 of the Thompson-Nicola Regional District.

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 fulfils its responsibilities for financial reporting and internal control and exercises this responsibility through the Audit Committee of the Board. The Audit Committee meets with management and the external auditors two times a year minimum.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the annual consolidated 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 Thompson-Nicola Regional District's system of internal control and appropriate tests and procedures to provide reasonable assurance that the consolidated financial statements are presented fairly. The external auditors have full and free access to the Audit Committee of the Board and meet with it on a regular basis.

On behalf of the Thompson-Nicola Regional District



Doug Rae, CPA, CA

Director of Finance

May 13, 2019

THOMPSON-NICOLA REGIONAL DISTRICT

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.



Doug Rae, CPA, CA
Director of Finance
May 16, 2019



Ken Gillis
Chair, Board of Directors
May 16, 2019

Prepared pursuant to the Financial Information Regulation, Schedule 1, section 9

Thompson-Nicola Regional District
Statement of Financial Information
SCHEDULE OF DEBTS
For the Year Ending December 31, 2018

| Lender | Issue Number | Member | Amount | Interest Rate | Maturity Date |
|----------------------------------|--------------|------------|---------------------|---------------|---------------|
| Regional District Debts | | | | | |
| M.F.A | 70 | TNRD | \$ 4,126 | 2.10% | 2019 |
| M.F.A | 72 | TNRD | 69,264 | 2.10% | 2020 |
| M.F.A | 95 | TNRD | 38,175 | 1.80% | 2025 |
| M.F.A | 102 | TNRD | 11,854 | 2.25% | 2027 |
| M.F.A | 103 | TNRD | 151,152 | 2.65% | 2028 |
| M.F.A | 131 | TNRD | 231,442 | 2.20% | 2035 |
| M.F.A | 137 | TNRD | 819,182 | 2.60% | 2036 |
| M.F.A | 146 | TNRD | 934,545 | 3.20% | 2038 |
| Subtotal | | | <u>\$ 2,259,739</u> | | |
| Member Municipality Debts | | | | | |
| M.F.A | 80 | Lytton | \$ 104,222 | 2.40% | 2023 |
| M.F.A | 92 | Kamloops | 927,578 | 1.55% | 2020 |
| M.F.A | 93 | Kamloops | 4,329,503 | 5.10% | 2025 |
| M.F.A | 97 | Kamloops | 8,917,329 | 1.75% | 2026 |
| M.F.A | 99 | Clinton | 24,770 | 1.75% | 2026 |
| M.F.A | 99 | Kamloops | 1,896,920 | 1.75% | 2021 |
| M.F.A | 99 | Kamloops | 4,730,087 | 1.75% | 2031 |
| M.F.A | 102 | Kamloops | 1,817,810 | 2.25% | 2022 |
| M.F.A | 102 | Kamloops | 519,750 | 2.25% | 2027 |
| M.F.A | 102 | Kamloops | 8,249,228 | 2.25% | 2032 |
| M.F.A | 102 | Merritt | 913,665 | 2.25% | 2027 |
| M.F.A | 103 | Merritt | 701,256 | 2.65% | 2028 |
| M.F.A | 104 | Kamloops | 1,979,143 | 5.15% | 2023 |
| M.F.A | 105 | Merritt | 386,767 | 4.90% | 2029 |
| M.F.A | 106 | Merritt | 1,160,300 | 4.13% | 2029 |
| M.F.A | 110 | Chase | 373,799 | 4.50% | 2035 |
| M.F.A | 110 | Clearwater | 88,365 | 4.50% | 2020 |
| M.F.A | 112 | Kamloops | 5,236,365 | 3.73% | 2025 |
| M.F.A | 117 | Chase | 810,346 | 3.25% | 2036 |
| M.F.A | 117 | Kamloops | 4,057,188 | 3.25% | 2026 |
| M.F.A | 118 | Merritt | 1,303,419 | 3.40% | 2032 |
| M.F.A | 121 | Kamloops | 5,688,363 | 2.90% | 2027 |
| M.F.A | 124 | Chase | 869,943 | 3.15% | 2038 |
| M.F.A | 127 | Merritt | 1,155,770 | 3.30% | 2034 |

| Lender | Issue Number | Member | Amount | Interest Rate | Maturity Date |
|----------|--------------|------------|------------------------------|---------------|---------------|
| M.F.A | 130 | Kamloops | 10,400,635 | 3.00% | 2029 |
| M.F.A | 130 | Merritt | 857,396 | 3.00% | 2034 |
| M.F.A | 131 | Logan Lake | 1,867,940 | 2.20% | 2025 |
| M.F.A | 133 | Kamloops | 3,083,615 | 2.75% | 2030 |
| M.F.A | 134 | Kamloops | 7,000,000 | 2.25% | 2025 |
| M.F.A | 139 | Kamloops | 21,337,941 | 2.10% | 2031 |
| M.F.A | 139 | Kamloops | 9,573,309 | 2.10% | 2046 |
| M.F.A | 145 | Clearwater | 323,594 | 3.15% | 2028 |
| M.F.A | 145 | Sun Peaks | 950,000 | 3.15% | 2038 |
| Subtotal | | | <u>\$ 111,636,318</u> | | |
| | | | <u><u>\$ 113,896,057</u></u> | | |

Note 1: The Municipal Finance Authority (M.F.A.) maintains a sinking fund for all debenture debt. However, monies within the sinking fund have not been allocated to specific issues.

Note 2: Member municipality debts held with the M.F.A. through the Regional District are secured by guarantees of payment by those member municipalities. Should the municipality fail to pay, then the Regional District would be required to do so.



 Director of Finance

Thompson-Nicola Regional District
Statement of Financial Information
SCHEDULE OF REMUNERATION: ELECTED OFFICIALS
For the Year Ending December 31, 2018

| Elected Official | Position | Remuneration | Expenses |
|---------------------|-------------------|--------------|----------|
| Anstett, Jonah | Alternate Board | \$ 210 | \$ 126 |
| Bass, Marsha | Board of Director | 1,911 | 22 |
| Berrigan, Richard | Board of Director | 12,689 | 1,447 |
| Blackwell, Merlin | Board of Director | 2,018 | 273 |
| Brown, Linda | Board of Director | 2,136 | 231 |
| Cavers, Donovan | Alternate Board | 316 | 51 |
| Christian, Kenneth | Board of Director | 14,412 | 1,075 |
| Crowe, Rod | Board of Director | 2,067 | 235 |
| Dhaliwal, Rasham | Alternate Board | 470 | |
| Dudy, Dieter | Board of Director | 12,704 | 1,125 |
| Durksen, Alice | Alternate Board | 228 | 114 |
| Elliott, Ronaye | Board of Director | 25,932 | 9,349 |
| Fennell, Michael | Alternate Board | 194 | 69 |
| Gilchrist, David | Alternate Board | 238 | 121 |
| Gillis, Kenneth | Board of Director | 27,528 | 10,061 |
| Graham, Herb | Board of Director | 26,791 | 8,214 |
| Harwood, John | Board of Director | 14,208 | 2,006 |
| Jeyes, John | Board of Director | 13,427 | 2,167 |
| Karas, William | Alternate Board | 100 | |
| Kershaw, William | Board of Director | 27,270 | 8,072 |
| Kjenstad, Kenneth | Alternate Board | 476 | 345 |
| Kormendy, Helen | Alternate Board | 228 | 123 |
| Laird, David | Board of Director | 3,073 | 401 |
| Lange-Henzler, Tina | Board of Director | 12,545 | 927 |
| Lightfoot, Jessoa | Board of Director | 14,144 | 2,529 |
| Macdonald, Camille | Board of Director | 26,773 | 16,039 |
| Menard, Neil | Board of Director | 14,344 | 2,022 |
| Murray, Randy | Board of Director | 21,824 | 6,398 |
| O'Reilly, Michael | Board of Director | 1,611 | |
| Polderman, Jan | Board of Director | 2,796 | 1,119 |
| Popig, Ines | Alternate Board | 194 | 63 |
| Quinn, Stephen | Board of Director | 3,465 | 799 |
| Raine, Alan | Board of Director | 15,172 | 3,996 |
| Ranta, John | Board of Director | 29,903 | 12,571 |

Thompson-Nicola Regional District
Statement of Financial Information
SCHEDULE OF REMUNERATION: ELECTED OFFICIALS
For the Year Ending December 31, 2018

| Elected Official | Position | Remuneration | Expenses |
|----------------------|-------------------|-------------------|-------------------|
| Rice, Steven | Board of Director | 30,268 | 16,239 |
| Rivett, Christine | Alternate Board | 230 | |
| Rivett, James | Board of Director | 14,922 | 3,045 |
| Roden, Barbara | Board of Director | 2,136 | 461 |
| Rothenburger, Melvin | Board of Director | 22,611 | 3,642 |
| Schaffer, Carol | Board of Director | 27,338 | 11,852 |
| Sinclair, Katherine | Board of Director | 1,927 | |
| Singh, Arjun | Board of Director | 12,080 | 161 |
| Smith, Robin | Board of Director | 14,312 | 1,278 |
| Smith, Virginia | Board of Director | 11,928 | 673 |
| Stamer, John | Board of Director | 2,039 | 206 |
| Swan, Susan | Board of Director | 2,018 | 397 |
| Talarico, Santo | Board of Director | 2,131 | 359 |
| Tilburt, Jeremy | Alternate Board | 170 | 34 |
| Wadlegger, Hazel | Alternate Board | 350 | |
| Wallace, Patricia | Board of Director | 11,125 | 178 |
| Walsh, Denis | Alternate Board | 11,453 | 287 |
| Watson, Sally | Board of Director | 26,031 | 9,685 |
| | | <u>\$ 524,466</u> | <u>\$ 140,585</u> |



Director of Finance

Thompson-Nicola Regional District
Statement of Financial Information
SCHEDULE OF REMUNERATION: EMPLOYEES
For the Year Ending December 31, 2018

| Employee | Position | Operational Remuneration | Expenses |
|---------------------|--|-----------------------------|----------|
| Abramzik, Jenny | Head of Outreach Services | \$ 76,243 | \$ 783 |
| Black, Carolyn | Director of Legislative Services | 118,262 | 4,970 |
| Bolton, Michael | Building Inspector | 78,572 | 3,155 |
| Bux, Hassan | Building Inspector | 82,284 | 4,432 |
| Castle, Randall | Manage of Technology Services | 105,427 | 656 |
| Chrunik, Curran | EHS Operatons Supervisor | 78,738 | 9,582 |
| Devlin, John | Director of Environmental Services | 132,914 | 2,572 |
| Friesen, Marvin | Building Inspector | 75,996 | 2,284 |
| Gill, Sukhbinder | Chief Administrative Officer | 267,296 | 17,327 |
| Jefferies, Shane | Network Analyst | 76,846 | 3,985 |
| Krause, Alexander | Manager of Planning Services | 96,166 | 3,099 |
| Lovin, Deborah | Finance Supervisor | 92,887 | 3,174 |
| Lowenberg, Melissa | Manage of Community Libraries | 92,814 | 1,592 |
| Luscombe, Patrick | Chief Building Inspector | 98,793 | 4,110 |
| Madden, Sherri-Lyn | Services Coordinator Electoral Areas "A" & "B" | 91,623 | 10,222 |
| Moore, Judy | Chief Librarian | 134,687 | 4,260 |
| Nystoruk, Kenneth | Utilities Operator | 88,240 | 4,893 |
| Passmore, John | Building Inspector | 81,909 | 2,519 |
| Peach, Cory | Web/Database Programmer | 79,481 | 68 |
| Rae, Douglas | Director of Finance | 146,745 | 4,875 |
| Robinson, Darren | Utilities Operators | 88,739 | 3,320 |
| Rutherford, Melanie | Community Libraries and Outreach Manager | 84,112 | 1,305 |
| Saat, Agnese | Grants Coordinator | 77,083 | 982 |
| Sadilkova, Regina | Director of Development Services | 141,045 | 7,349 |
| Schiller, Margo | Kamloops Libraries Manager | 90,634 | 63 |
| Sell, Debbie | Director of Corporate Services and Human Resources | 145,457 | 7,522 |
| Stachoski, Dale | Utilities Operator | 85,629 | 1,464 |
| Storie, Ronald | Director of Community Services | 129,329 | 4,115 |
| To, Nga | GIS Coordinator | 78,768 | 5,043 |
| Tomlin, Jason | Manager of Fire Protection Services | 108,118 | 4,848 |
| Troskot, Ratko | Supervisor of IT Services | 94,514 | 2,858 |

Thompson-Nicola Regional District

Statement of Financial Information

SCHEDULE OF REMUNERATION: EMPLOYEES

For the Year Ending December 31, 2018

| Employee | Position | Operational Remuneration | Expenses |
|---|-------------------|-----------------------------|-------------------|
| Vieira, James | Manager of EHS | 105,738 | 2,528 |
| Wallace, Daniel | Planner | 77,463 | 2,559 |
| Weller, Victoria | Film Commissioner | 93,199 | 14,419 |
| Total Employee Remuneration: Over \$75,000 | | \$ 3,495,752 | \$ 146,931 |
| Total Employee Remuneration: \$75,000 and Under | | 5,193,034 | 67,655 |
| | | <u>\$ 8,688,786</u> | <u>\$ 214,586</u> |



Director of Finance

THOMPSON-NICOLA REGIONAL DISTRICT

STATEMENT OF SEVERANCE AGREEMENTS

There was one severance agreement under which payment commenced between the Thompson-Nicola Regional District and its non-unionized employees during fiscal year 2018.

This agreement represents seven months of compensation.*

*Compensation was based on salary.

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



Director of Finance

Thompson-Nicola Regional District
Statement of Financial Information
SCHEDULE OF GOODS AND SERVICES
For the Year Ending December 31, 2018

| Supplier Name | Amount Paid |
|---|--------------|
| Belcorp Environmental Services Inc. | \$ 2,807,084 |
| Scv Contractors Corporation | 2,482,030 |
| N & H Contracting Ltd. | 1,048,468 |
| Sun Peaks Mountain Resort Municipality | 943,852 |
| City Of Kamloops | 842,620 |
| Minister of Finance | 775,027 |
| Municipal Finance Authority Of BC | 559,469 |
| Eagle Rock Construction Ltd. | 472,380 |
| Rock Solid Industries | 471,479 |
| Receiver General For Canada | 469,424 |
| Strata Corporation (Kas2093) | 443,176 |
| Borrow Enterprises Ltd. | 412,365 |
| Rocky Mountain Phoenix | 395,058 |
| District Of Clearwater | 357,124 |
| Groupsource | 317,118 |
| Central Cariboo Disposal Services (2001) Ltd. | 314,594 |
| BWP Consulting Inc. | 305,374 |
| True Consulting Group | 277,687 |
| Lower Nicola Site Services | 274,866 |
| BC Hydro | 268,382 |
| Telus | 260,636 |
| Frazer Excavation Ltd. | 256,977 |
| Intercontinental Truck Body Ltd. | 247,242 |
| CDW Canada Corp. | 219,997 |
| Regional District Of Central Okanagan | 188,963 |
| Municipal Insurance Association Of BC | 180,751 |
| Pyramid Excavation Coporation | 164,572 |
| Kamloops Communications Inc | 154,907 |
| Spectrum Resource Group Inc. | 146,936 |
| Urban Impact Recycling | 143,470 |
| G3 Consulting Ltd. | 135,484 |
| Pacific Blue Cross | 132,374 |
| Emterra Environmental | 131,903 |
| Baker & Taylor | 129,083 |
| 679692 BC Ltd | 128,090 |
| United Library Services Inc | 124,253 |
| Fraser Basin Council Society | 122,475 |
| Kamloops Computer Centre | 114,102 |
| Morrow Bioscience Ltd | 108,712 |
| BC Libraries Cooperative | 104,324 |
| Associated Engineering (B.C.) Ltd. | 100,539 |
| Fulton & Company LLP | 96,806 |

| Supplier Name | Amount Paid |
|---|-------------|
| A+L Septic (2014) Ltd. | 96,266 |
| Kamloops Precision Machining Ltd. | 93,230 |
| Sumas Environmental Services Inc. | 88,104 |
| Workers' Compensation Board | 81,993 |
| Suncor Energy Products Partnership | 81,464 |
| Kamloops Insurance Services | 79,687 |
| Prestige Parcel Pick Up Ltd. | 78,542 |
| Cvs Midwest Tapes | 76,967 |
| Crawford Electric (2009) Ltd | 75,791 |
| Intercity Recycle Ltd | 74,439 |
| Kamloops Honda | 73,472 |
| Xerox Canada Ltd. | 64,740 |
| Kamloops This Week | 62,173 |
| Esri Canada Limited | 61,114 |
| Corporate Express | 59,500 |
| Funk Signs Inc. | 59,414 |
| Alliance Office Furniture Ltd. | 55,938 |
| Purity Feed Co. (2003) Ltd. | 55,388 |
| Western Road Distribution Inc. | 54,880 |
| Raincoast Books | 54,523 |
| Duka Environmental Services Ltd. | 54,448 |
| Visual Signs & Printing | 54,225 |
| Blue River Improvement District | 52,005 |
| Sperling Hansen & Associates | 51,522 |
| Clartech Industries Inc. | 50,640 |
| Innovative Interfaces Global Limited | 50,409 |
| Joy Factory Films Inc. | 48,169 |
| Tarasoff, Catherine | 47,917 |
| Team Equipment Ltd. | 47,600 |
| Reliatech Hvac Inc. | 45,524 |
| Star Garden Corporation | 45,273 |
| Hydrive Resources Inc. | 45,238 |
| Nandi's Flavours Of India | 45,212 |
| Penguin Random House Canada Limited | 44,581 |
| Bonter, Peter C | 44,396 |
| Conquest Projects | 44,000 |
| Western Rocky Mountain Industries Ltd. | 42,318 |
| Frontier Power Products Ltd | 41,058 |
| Quality Glass Ltd. | 40,802 |
| Tyand Builders | 40,515 |
| Harder, Aaron | 40,000 |
| Behr Welding Service | 39,741 |
| Bc Groundwater Consulting Services Ltd. | 39,407 |
| Dearborn Ford Limited | 39,404 |
| City Of Merritt | 39,330 |
| Thompson River Navigation | 38,816 |
| Edmondson, Clark L | 38,654 |
| Smith Chevrolet Cadillac Ltd. | 38,467 |

| Supplier Name | Amount Paid |
|---|-------------|
| Valley Carriers Ltd. | 38,286 |
| Abboud Research Consulting Inc. | 38,262 |
| John, Harold | 38,171 |
| Western Star Freightliner | 37,587 |
| Guillevin International Co. | 36,146 |
| Upper Nicola Indian Band | 36,100 |
| Ebsco Canada Ltd | 36,048 |
| Nicol, Matthew | 35,839 |
| Mike Funk Electrical Ltd. | 35,333 |
| Turn-Key Controls | 34,712 |
| Extreme Excavating Ltd. | 34,464 |
| Opus International Consultants (Canada) Limited | 33,600 |
| Robertson Mfg Ltd | 33,469 |
| Fresh Inc. | 33,395 |
| Bruce Morrow Forest Consulting Ltd. | 32,895 |
| Village Of Lytton | 32,609 |
| Blue Green Architecture Inc. | 32,368 |
| Gentle Janitorial Services Ltd. | 32,367 |
| Excel Industries Ltd | 30,475 |
| Mettler-Toledo Inc. | 30,119 |
| Progressive Roofing Solutions | 29,636 |
| O'Leary & Associates Ltd. | 29,366 |
| Cooks Ferry Indian Band | 28,662 |
| Gold Country Communities Society | 28,000 |
| Turtiak, Donald B | 27,595 |
| Pitneyworks | 27,500 |
| Powerland Computers Ltd. | 27,176 |
| R. Bordeleau Construction Ltd. | 27,038 |
| Lee'S Music | 26,694 |
| Library Services Centre | 26,167 |
| KPMG LLP | 25,620 |
| Houle Electric | 25,549 |
| Father'S Enterprise Ltd. | 25,481 |
| Corix Water Products LP | 25,411 |
| Cascades Recovery | 25,383 |
| Spent, Ken | 25,266 |
| DWG Process Supply Ltd. | 25,044 |

| Supplier Name | Amount Paid |
|--|----------------------|
| Total of Accounts Exceeding \$25,000 | \$ 21,455,297 |
| Total of Accounts \$25,000 or Less | 3,283,386 |
| Total Expenditures for Provision of Goods and Services | <u>\$ 24,738,683</u> |
| Total of Grants Exceeding \$25,000 | \$ 1,241,323 |
| Total of Contributions Exceeding \$25,000 | 279,289 |
| Total of Grants and Contributions Exceeding \$25,000 | <u>\$ 1,520,612</u> |

Doug R. Roe

Director of Finance

Thompson-Nicola Regional District
Statement of Financial Information
Payments Reconciliation
For the Year Ending December 31, 2018

| | |
|-----------------------------------|-------------------|
| Consolidated Financial Statement | 35,827,717 |
| Total | 35,827,717 |
| | |
| Total Fwd: | 35,827,717 |
| Contracts Awarded to Director | |
| Electoral Officials Remuneration | (524,466) |
| Electoral Officials Expenses | (140,585) |
| Employee & Committee Remuneration | (8,688,786) |
| Employee & Committee Expenses | (214,586) |
| Adjusted Total | 26,259,295 |
| Goods > \$25,000 | (21,455,297) |
| Goods < \$25,000 | (3,283,386) |
| Grants > \$25,000 | (1,241,323) |
| Contributions > \$25,000 | (279,289) |
| Variance | - |



Director of Finance

Thompson-Nicola Regional District
Statement of Financial Information
SCHEDULE OF GUARANTEE & INDEMNITY AGREEMENTS
For the Year Ending December 31, 2018

Nil



Director of Finance