



2022

DISTRICT OF LAKE COUNTRY

STATEMENTS OF

FINANCIAL INFORMATION

LAKE COUNTRY

DISTRICT OF LAKE COUNTRY
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.

Trevor James, CPA, CA
Chief Financial Officer
2023-06-20

Blair Ireland
Mayor
2023-06-20

DISTRICT OF LAKE COUNTRY
Schedule of Guarantee and Indemnity Agreements
for the year ended December 31, 2022

The District of Lake Country has not given any guarantees or indemnities under the guarantees and Indemnities Regulation.

Prepared under the Financial Information Regulation, Schedule 1, Section 5

DISTRICT OF LAKE COUNTRY
Schedule of Council Remuneration and Expenses (Unaudited)
for the year ended December 31, 2022

Name	Position	Taxable Remuneration		Other Expenses
Mayor				
Baker, J.	Mayor	\$ 45,297.69	\$ 3,523.11	
Ireland, B.	Mayor/Councillor	27,088.12	\$ 3,247.81	
Councillors				
Brett, T.	Councillor	3,611.74	-	
Gambell, P.	Councillor	18,118.90	1,180.22	
Irvine, H.	Councillor	3,611.74	-	
Kozub, J.	Councillor	18,118.90	1,954.88	
Lewis, M.	Councillor	3,611.74	-	
McKenzie, T.	Councillor	21,687.00	2,998.72	
Patel, B.	Councillor	3,611.74	-	
Reed, C.	Councillor	21,670.44	1,925.24	
Scarrows, W.	Councillor	18,118.90	3,167.75	
		<u>\$ 184,546.91</u>	<u>\$ 17,997.73</u>	

Prepared under the Financial Information Regulation, Schedule 1, Section 6

DISTRICT OF LAKE COUNTRY
Schedule of Employee Remuneration and Expenses (Unaudited)
for the year ended December 31, 2022

Name	Position	Taxable Remuneration	Other Expenses
Barnhart, C.	HR & Safety Manager	119,483.98	3,833.88
Buchholz, G.	Director of Utilities	156,336.82	3,545.07
Cameron, T.	Manager of Planning	78,786.52	3,990.43
Chatten, A.	Senior Engineering Technician	92,072.27	1,299.11
Davis, M.	Wastewater Operator	90,261.02	1,585.78
Davis, N.	Public Works Crew Leader	99,317.91	1,468.28
Dawson, S.	Chief Operating Engineer	85,710.08	999.28
Degelder, E.	Fire Inspector	82,415.95	8,003.62
Friedrich, T.	Water Distribution Crew Leader	95,196.28	1,819.40
Garost, T.	Chief Administrative Officer	214,643.98	9,928.00
Geck, A.	Wastewater Operator	96,594.75	1,813.71
Goodwin, S.	Occupational Health & Safety Specialist	97,240.11	4,688.88
Holt, G.	Equipment Operator	85,642.43	2,468.74
Hynes, K.	Building Inspector	80,576.62	3,989.04
James, T.	CFO, Director of Finance & Administration	169,167.34	4,543.38
Kassel, J.	Director of Planning & Development	145,119.12	17,961.37
Kemp, E.	Water Facilities Crew Leader	101,386.51	1,512.47
Kristensen, M.	Utility Operator	82,333.32	2,067.20
Larsen, D.	Wastewater Crew Leader	108,542.75	2,947.61
Laudon M.	GIS Coordinator	91,965.92	2,404.65
Lee, D.	Fire Chief	89,140.87	2,920.34
Lesowski, S.	Parks & Facilities Manager	124,103.86	3,935.20
McCormack, C.	Landscape Construction Technician	87,076.35	1,080.91
McFarlane, S.	Wastewater Operator	80,278.75	2,171.98
McIntosh, K.	Executive Coordinator	77,041.94	429.76
Meger, P.	Water Quality Technician	80,213.96	1,417.49
Mitchell, M.	Utility Superintendent	113,968.16	2,294.79
Oborne, T.	Business Analyst	103,260.71	25.14
Penner, B.	Deputy Fire Chief	138,051.62	11,317.44
Petryshyn, S.	Landscape Design Technician	91,950.33	1,738.63
Philp, D.	Information Manager	133,444.32	618.00
Rockwell, Z.	Chief Building Inspector	98,641.78	4,230.58
Salmon, M.	Director of Engineering & Environmental Services	156,336.00	2,232.11
Saukarookoff, B.	Parks & Facilities Crew Leader	78,491.31	1,208.66
Seabrook, R.	Director of Corporate Services	165,347.33	1,729.07
Smith, S.	Senior Engineering Technician	91,926.95	556.87
Sulentic, R.	Economic Development and Public Engagement Spec	94,677.93	2,699.82
Tonn, T.	Support Analyst	91,964.03	612.78
Unser, S.	Public Works Manager	122,819.12	684.91
Vader, M.	Director of Parks, Recreation and Culture	158,080.18	2,312.52
Van Dalen, N.	Engineering Technician	76,452.63	4,399.38
Wagner, R.	Manager of Finance	110,087.69	3,122.91
Whitfield, P.	Fire Inspector	82,405.49	2,611.25
Wilkie, K.	Utilities Manager	120,859.41	5,182.28
Employees \$75,000 and greater		\$ 4,739,414.40	\$ 140,402.72
Employees less than \$75,000		4,050,479.62	62,251.77
Employer portion of EI and CPP			496,613.85
Total		<u>\$ 8,789,894.02</u>	<u>\$ 699,268.34</u>

Any differences between this schedule and the financial statements are attributed to payroll overhead, severance payments and taxable benefits. Remuneration is reported based on the year it is paid pursuant to the Canada Revenue Agency regulations, whereas it is accounted for in the financial statements based on the year it is earned. Taxable remuneration also includes any accumulated vacation payouts or sick payouts due on termination.

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

STATEMENT OF SEVERANCE AGREEMENTS

There was one severance agreement made between the District of Lake Country and its non-unionized employees during fiscal year 2022.

This agreement represents 2 months of compensation.

"Compensation" means salary and benefits normally paid under regular remuneration, plus negotiated lump sum sick bank payouts and education allowance.

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

DISTRICT OF LAKE COUNTRY
Schedule of Supplies of Goods or Services (Unaudited)
for the year ended December 31, 2022

Supplier Name	Amount Paid
AARDVARK PAVEMENT MARKING SERVICES	108,182.96
ABSOLUTE INDUSTRIAL MECHANICAL LTD.	74,138.54
ACERA INSURANCE SERVICES LTD.	303,781.73
AFD PETROLEUM LTD.	213,343.05
ALIGN ENGINEERING LTD.	188,211.22
ALPINE ABATEMENT LTD.	48,600.72
ANDERSON INSTRUMENTATION SERVICES LTD	54,904.52
AVCOM PRO SOLUTIONS LTD.	38,994.21
BC ASSESSMENT AUTHORITY (EFT)	246,979.81
BC HYDRO	671,995.30
BC TRANSIT	579,762.35
BELL MOBILITY	37,154.56
BLACK PRESS GROUP LTD	28,793.93
BLUEPOINT CONSTRUCTION LIMITED	733,422.64
BOB HERRON ELECTRIC (2014) LTD	42,249.15
BRENNETAG CANADA INC	234,580.02
CABIN RESOURCE MANAGEMENT LTD.	39,246.22
CARO ANALYTICAL SERVICES	96,049.16
CAROLLO ENGINEERS, INC.	44,156.65
CDW CANADA CORP	106,450.28
CENTRAL OKANAGAN REGIONAL HOSPITAL DIST	1,431,032.00
CENTRALSCOPE CANADA SOFTWARE INC.	109,511.45
CENTRIX CONTROL SOLUTIONS LP.	218,962.34
CITY OF KELOWNA	765,872.16
CONCRETE CREATIONS	36,192.72
COPCAN CIVIL LP	951,498.81
COX TAYLOR IN TRUST	175,000.00
CUSTOM AIR CONDITIONING LTD	118,458.87
D & L ENVIRONMENTAL LTD.	77,915.25
DIGG'N 4-U CONTRACTING LTD	1,885,189.37
ECOSCAPE ENVIRONMENTAL CONSULTANTS LTD	26,529.40
ELECTRIC MOTOR & PUMP SERVICE LTD	27,891.46
ENVIRONMENTAL 360 SOLUTIONS LTD.	551,139.27
ESCRIBE SOFTWARE LTD.	25,225.21
ESRI CANADA LIMITED	55,438.88
EVERGREEN BUILDING MAINTENANCE INC.	38,367.00
FLETCHER PAINE ASSOCIATES LTD	31,866.03
FLOWPOINT ENVIRONMENTAL SYSTEMS LP	35,321.23
FLYNN CANADA LTD	93,661.75
FORTISBC INC	546,655.07
FRED SURRIDGE LTD	99,577.08
FULTON & COMPANY LLP	64,099.99

DISTRICT OF LAKE COUNTRY
Schedule of Supplies of Goods or Services (Unaudited)
for the year ended December 31, 2022

Supplier Name	Amount Paid
GARY PENWAY CONSULTING	74,462.42
GOTRAFFIC MANAGEMENT INC.	182,564.39
HACH SALES & SERVICE CANADA LP	37,402.60
HATCH LTD.	28,455.33
INTERCONTINENTAL TRUCK BODY INC.	246,388.80
KEEP IT KLEAN	63,160.06
KELOWNA ROOFING (1984) LTD	114,122.93
KENT-MACPHERSON	30,651.18
KN FALL PROTECTION SERVICES LTD.	29,788.50
KON KAST CONCRETE PRODUCTS INC.	35,348.32
KWC PLANNING SERVICES	99,161.45
LAKE COUNTRY HOME HARDWARE	29,010.24
LAKE COUNTRY SEPTIC AND PORTABLE RENTALS	120,090.51
LARRATT AQUATIC CONSULTING LTD	73,575.08
LIDSTONE IN TRUST	319,405.00
LIDSTONE & COMPANY	32,381.69
MAPLE REINDERS CONSTRUCTORS LTD	7,172,615.83
MATRIX VIDEO COMMUNICATIONS CORP.	65,642.32
MCDONALD SITE SERVICES LTD.	52,009.16
MCFARLANE CONTRACTING LTD	103,151.05
MCLELLAN, JOEL	25,508.13
MEARL'S MACHINE WORKS LTD	96,763.88
METRO MOTORS LTD.	131,681.76
MICROSERVE	190,188.87
MINISTER OF FINANCE	5,588,277.36
MISC VENDOR - MISCELLANEOUS	44,246.64
MODERN ENERGY MANAGEMENT LTD	30,428.27
MUNICIPAL INSURANCE ASSOCIATION OF BC	127,604.80
MUNICIPAL PENSION PLAN	1,348,156.62
NEPTUNE TECHNOLOGY GROUP (CANADA) LTD	26,599.96
NOR-VAL RENTALS LTD	30,288.21
OKANAGAN ELECTRICAL SYSTEMS INC.	113,710.32
OKANAGAN LOCKMASTER LTD.	55,974.68
OKANAGAN REGIONAL LIBRARY	723,273.80
OMEGA COMMUNICATIONS LTD	60,340.08
PACIFIC ROPES	143,809.58
PETERS BROS CONSTRUCTION LTD	429,430.39
PIER MAC SAND & GRAVEL	57,055.45
R RICHARDSON & ASSOCIATES	62,448.75
R355 ENTERPRISES LTD.	1,099,352.94
RC STRATEGIES INC.	42,187.16
RECEIVER GENERAL	2,164,091.40
REGIONAL DISTRICT OF CENTRAL OKANAGAN	3,031,968.91

DISTRICT OF LAKE COUNTRY
Schedule of Supplies of Goods or Services (Unaudited)
for the year ended December 31, 2022

Supplier Name	Amount Paid
REGIONAL DISTRICT OF NORTH OKANAGAN	50,658.79
ROBINSON TREE SERVICES	89,547.01
SAHURI & ASSOCIATES ARCHITECTURE INC.	53,829.75
SALMON VALLEY SAND & GRAVEL	30,844.80
SCHOOL DISTRICT 23 (CENTRAL OKANAGAN)	82,087.94
SHAW CABLE	121,382.99
SOFTCHOICE LP	67,369.15
SOURCE OFFICE FURNISHINGS & SYSTEMS LTD	46,082.40
STUART OLSON CONSTRUCTION LTD.	940,523.78
SUN LIFE FINANCIAL INC.	553,610.19
TELUS COMMUNICATIONS INC.	61,094.57
THE HOME DEPOT	27,948.40
THE INTERIOR PURCHASING OFFICE INC.	91,574.45
TKI CONSTRUCTION LTD.	99,689.55
TOURISM KELOWNA SOCIETY	74,285.26
TRIDEM SERVICES LTD	25,309.68
TRS BUILDING ENVELOPE CORP.	25,620.00
UBR SERVICES	38,215.74
URBAN SYSTEMS	327,114.55
WASTE MANAGEMENT	150,909.04
WATT CONSULTING GROUP	32,401.96
WAYSIDE PRESS LTD. DBA WAYSIDE PRINTERS	31,571.82
WOLSELEY CANADA INC.	293,502.86
WORKERS' COMPENSATION BOARD OF BC	142,188.43
WSP CANADA CANADA INC.	719,231.93
XYLEM CANADA LP	90,637.62
YOUNG ANDERSON BARRISTERS & SOLICITORS	71,317.97
 TOTAL FOR VENDORS PAID OVER \$25,000	 \$40,127,727.81
 TOTAL FOR VENDORS PAID LESS THAN \$25,000	 \$2,859,432.23

DISTRICT OF LAKE COUNTRY
Schedule of Supplies of Goods or Services (Unaudited)
for the year ended December 31, 2022

Supplier Name	Amount Paid
PAYMENTS FOR GRANTS AND CONTRIBUTIONS MORE THAN \$25,000	
LAKE COUNTRY HERITAGE & CULTURAL SOCIETY	47,500.00
LAKE COUNTRY HEALTH PLANNING SOCIETY	73,121.00
LAKE COUNTRY ART GALLERY SOCIETY	65,000.00
OKANAGAN BOYS & GIRLS CLUB	31,000.00
PAYMENTS FOR GRANTS AND CONTRIBUTIONS LESS THAN \$25,000	37,075.00
TOTAL FOR ALL SUPPLIERS	43,240,856.04

Any differences between this schedule and the financial statements are related to the following. First, this schedule is prepared on a cash basis of accounting versus the accrual basis used to prepare the financial statements. Also, payments made to other taxing authorities for the collection of their taxation are included in the list of suppliers although these amounts are not a District expense, such as BCAA, MFA, and RDCO. Next, the schedule includes the full GST/HST paid to the suppliers, while the financial statements are net of the GST/HST rebate. Finally, non-expense related items, such as some of the investments undertaken and principal repayments on debt also appear on the supplier list.

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