



LAKE COUNTRY

Life. The Okanagan Way.

2023

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
2024-06-18

Blair Ireland
Mayor
2024-06-18

DISTRICT OF LAKE COUNTRY
Schedule of Guarantee and Indemnity Agreements
for the year ended December 31, 2023

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, 2023

Name	Position	Taxable Remuneration	Other Expenses
Mayor			
Ireland, B	Mayor	\$ 57,914.75	\$ 8,590.77
Councillors			
Brett, T	Councillor	23,165.64	2,465.49
Irvine, H	Councillor	23,165.64	1,489.52
Lewis, M	Councillor	23,165.64	1,489.52
McKenzie, T	Councillor	23,182.20	2,634.13
Patel, B	Councillor	23,165.64	2,758.83
Reed, C	Councillor	23,165.64	2,403.50
		<u>\$ 196,925.15</u>	<u>\$ 21,831.76</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, 2023

Name	Position	Taxable Remuneration	Taxable	Total Taxable Remuneration	Other Expenses
			Emergency Remuneration*		
Barnhart, C	HR & Safety Manager	129,027.08	-	129,027.08	4,978.40
Buchholz, G	Director of Utilities	168,434.23	1,177.20	169,611.43	2,495.47
Chatten, A	Senior Engineering Technician	93,949.54	-	93,949.54	2,055.37
Davis, M	Wastewater Operator	94,753.57	162.41	94,915.98	1,613.18
Davis, N	Public Works Crew Leader	93,871.88	3,522.36	97,394.24	2,913.08
Dawson, T	Chief Operating Engineer	90,166.99	-	90,166.99	1,413.32
DeGelder, E	Fire Inspector	83,571.39	4,344.72	87,916.11	1,901.54
Empey, T	Senior Planner	79,569.12	-	79,569.12	1,678.95
Faulconer, C	HR Advisor	98,419.93	-	98,419.93	1,898.79
Friedrich, T	Water Distribution Crew Leader	105,036.46	1,093.54	106,130.00	3,059.10
Garost, T	Chief Administrative Officer	159,877.46	5,090.29	164,967.75	7,962.61
Goodwin, S	Occupational Health & Safety Specialist	105,292.60	-	105,292.60	4,423.10
Gregory, G	Deputy Fire Chief	76,904.24	8,076.37	84,980.61	636.62
Gubbels, S	Manager of Development	129,277.88	885.78	130,163.66	4,732.19
Hellevang, C	Engineering Technician	82,738.82	1,938.81	84,677.63	1,771.56
Holt, G	Equipment Operator, Utilities	84,764.19	54.57	84,818.76	18.27
Hynes, K	Building Official	94,083.53	-	94,083.53	1,127.05
James, T	CFO, Director of Finance & Administration	176,562.52	2,366.64	178,929.16	7,597.54
Kassel, J	Director of Planning & Development	162,973.69	-	162,973.69	11,572.31
Kemp, E	Water Facilities Crew Leader	102,051.87	-	102,051.87	770.27
Kristensen, M	Utility Operator	82,831.37	362.09	83,193.46	1,897.78
Larsen, D	Wastewater Crew Leader	107,211.77	171.53	107,383.30	1,670.43
Laudon, M	GIS Coordinator	93,949.61	-	93,949.61	660.66
Lee, D	Fire Chief	168,118.55	19,599.84	187,718.39	1,885.63
Lesowski, S	Parks & Facilities Manager	126,086.48	1,909.92	127,996.40	721.96
McCormack, C	Landscape Construction Technician	86,327.02	-	86,327.02	150.00
McFarlane, S	Wastewater Operator	83,551.39	-	83,551.39	1,767.84
McIntosh, K	Executive Coordinator	87,115.74	-	87,115.74	903.97
Meger, P	Water Quality Analyst	84,171.90	3,828.76	88,000.66	1,886.17
Mitchell, M	Utilities Operations Manager	84,937.64	3,150.96	88,088.60	2,824.23
Mitchell, B	Development Technician	84,178.89	1,542.93	85,721.82	1,209.06
Osborne, T	Business Analyst	103,412.24	-	103,412.24	197.14
O'Rourke, K	Deputy Fire Chief	143,216.61	12,099.85	155,316.46	1,731.44
Penner, B	Deputy Fire Chief	142,549.95	31,618.21	174,168.16	6,505.91
Petryshyn, S	Parks & Landscape Planner	93,949.03	-	93,949.03	724.73
Philp, D	Information Manager	138,592.62	-	138,592.62	2,595.23
Robertson, J	Land Agent	111,398.25	-	111,398.25	2,251.88
Rodgers, J	Fleet & Equipment Technician	93,371.01	3,044.73	96,415.74	591.20
Salmon, M	Director of Engineering & Environmental Services	162,352.83	7,678.38	170,031.21	1,421.20
Saukarookoff, B	Parks & Facilities Crew Leader	84,190.24	-	84,190.24	944.28
Seabrook, R	Director of Corporate Services	172,421.13	-	172,421.13	1,480.90
Smith, S	Senior Engineering Technician	93,946.28	861.16	94,807.44	1,293.88
Sulentich, R	Economic Development and Public Engagement Specialist	91,242.97	5,591.29	96,834.26	3,503.45
Tedesco, C	Parks & Facilities Operator	75,314.82	-	75,314.82	641.15
Tonn, T	Support Analyst	98,560.08	203.96	98,764.04	3,534.98
Tran, J	Planner	80,293.02	-	80,293.02	3,039.98
Unser, S	Public Works Manager	125,697.82	3,983.90	129,681.72	2,095.25
Vader, M	Director of Parks, Recreation and Culture	168,054.62	-	168,054.62	4,180.87
Van Dalen, N	Engineering Technician	80,233.15	690.24	80,923.39	590.16
Wagner, R	Manager of Finance	126,152.08	-	126,152.08	4,409.35
Whitfield, P	Fire Inspector	83,863.88	6,212.32	90,076.20	499.33

Wilkes, A	Public Works Operator	79,267.82	-	79,267.82	1,518.04
Wilkie, K	Utilities Manager	124,147.02	-	124,147.02	4,156.64
Winram, K	Utility Operator	78,502.12	-	78,502.12	1,694.18
Zurek, B	Manager of Planning	132,616.17	-	132,616.17	5,105.92
Employees \$75,000 and greater		\$ 5,983,153.11	\$ 131,262.76	\$ 6,114,415.87	\$ 134,903.54
Employees less than \$75,000		4,035,918.95	24,568.07	4,060,487.02	75,359.06
Employer portion of EI and CPP					574,014.43
Total		\$ 10,019,072.06	\$ 155,830.83	\$ 10,174,902.89	\$ 784,277.03

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.

* Remuneration recovered from the Provincial Government under Emergency Management BC guidelines

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

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between the District of Lake Country and its non-unionized employees during fiscal year 2023.

"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, 2023

Supplier Name	Amount Paid
AARDVARK PAVEMENT MARKING SERVICES	\$ 108,233.82
ABERDEEN MACHINE (1997) LTD	88,578.58
ABSOLUTE INDUSTRIAL MECHANICAL LTD.	44,658.11
ACERA INSURANCE SERVICES LTD.	358,485.63
AECOM CANADA LTD	26,839.09
AFD PETROLEUM LTD.	229,578.76
AGGRESSIVE PUMP & SUPPLY INC	101,012.64
AGL APPLIED GEOLOGICS	26,841.50
ALIGN ENGINEERING LTD.	269,287.33
ALLANS HOSE N'ALL INC	34,268.12
ANDERSON INSTRUMENTATION SERVICES LTD	96,268.70
ANDREW SHERET LIMITED	27,140.16
ASSOCIATED FIRE SAFETY	629,725.79
BANNISTER CHEVROLET BUICK GMC VERNON INC	56,810.88
BBA FIELD SERVICES LTD.	54,680.82
BC ASSESSMENT AUTHORITY (EFT)	265,441.86
BC HYDRO	894,747.18
BC TRANSIT	857,045.66
BDO CANADA LLP	41,912.17
BENCH SITE DESIGN INC.	41,469.63
BLACK PRESS GROUP LTD	31,468.65
BLUEPOINT CONSTRUCTION LIMITED	2,115,716.61
BOB HERRON ELECTRIC (2014) LTD	52,848.52
BRENTAG CANADA INC	400,059.62
BUSY-BEE SANITARY SUPPLIES INC.	28,630.14
CABIN OPERATIONS LTD	30,125.97
CANOE PROCUREMENT GROUP OF CANADA	64,351.23
CARO ANALYTICAL SERVICES	165,210.12
CAROLLO ENGINEERS CANADA LTD	244,637.69
CARVELLO LAW CORPORATION	46,152.94
CDW CANADA CORP.	129,923.50
CENTRAL OKANAGAN REGIONAL HOSPITAL DIST	1,453,550.00
CENTRALSQUARE CANADA SOFTWARE INC.	239,458.92
CENTRIX CONTROL SOLUTIONS LP.	51,950.44
CITY OF KELOWNA	811,520.20
CITY SPACES	29,977.51
CONCRETE CREATIONS	65,203.15
CONNECTIONS PLANNING ASSOCIATES LTD	30,450.00
COPCAN CIVIL LP	1,810,892.66
CUMMINS CANADA ULC	54,311.26

DISTRICT OF LAKE COUNTRY
Schedule of Supplies of Goods or Services (Unaudited)
for the year ended December 31, 2023

Supplier Name	Amount Paid
CUSTOM AIR CONDITIONING LTD	86,256.39
D & L ENVIRONMENTAL LTD.	186,474.95
DBM COMMUNICATIONS INC	45,486.02
DIGG'N 4-U CONTRACTING LTD	2,225,315.12
DRIVING FORCE	80,758.88
DUECK DOWNTOWN CHEVROLET BUICK GMC LTD	44,584.48
ECOSCAPE ENVIRONMENTAL CONSULTANTS LTD	43,365.85
ELECTRIC MOTOR & PUMP SERVICE LTD	98,524.22
ENVIRONMENTAL 360 SOLUTIONS LTD.	595,853.41
ESCRIBE SOFTWARE LTD.	26,486.46
ESRI CANADA LIMITED	35,285.60
EVERGREEN BUILDING MAINTENANCE INC.	63,308.70
FINNING CANADA	139,474.06
FLETCHER PAINE ASSOCIATES LTD	70,195.20
FLYNN CANADA LTD	34,459.88
FORMLINE ARCHITECTURE + URBANISM	38,982.24
FORTIS BC INC.	343,670.55
FRED SURRIDGE LTD	91,268.32
FULTON & COMPANY LLP	335,271.74
GEMM DIESEL LTD	29,673.02
GRANICUS CANADA HOLDINGS ULC	29,768.26
GROULX, LESLIE	67,656.88
HACH SALES & SERVICE CANADA LP	43,136.94
HATCH LTD.	339,211.67
HOLMES ELECTRIC LTD	49,307.90
ICONIX WATERWORKS LIMITED PARTNERSHIP	51,533.19
INLAND DIVERS UNDERWATER SERVICES	28,941.24
JOMAE ARTS	47,250.00
KALA GEOSCIENCES LTD	26,459.56
KEEP IT KLEAN	60,712.63
KEL-LAKE GREENHOUSES	32,479.06
KON KAST CONCRETE PRODUCTS INC.	34,560.47
L. A. WEST ASSOCIATES (KAMLOOPS) INC	62,770.09
LAKE COUNTRY HOME HARDWARE	43,525.54
LAKE COUNTRY SEPTIC AND PORTABLE RENTALS	157,708.16
LARRATT AQUATIC CONSULTING LTD	63,747.27
MACDONALD LAKESHORE PROPERTIES	48,766.00
MAPLE REINDERS CONSTRUCTORS LTD	2,801,669.42
MCDONALD SITE SERVICES LTD.	52,038.00
MCFARLANE CONTRACTING LTD	115,217.63
MCLELLAN, JOEL	36,025.26

DISTRICT OF LAKE COUNTRY
Schedule of Supplies of Goods or Services (Unaudited)
for the year ended December 31, 2023

Supplier Name	Amount Paid
MEARL'S MACHINE WORKS LTD	29,443.45
MEDTEQ SOLUTIONS CA LTD	30,853.06
MICROSERVE	137,545.81
MINISTER OF FINANCE	5,055,218.85
MODERN ENERGY MANAGEMENT LTD	48,543.10
MUNICIPAL INSURANCE ASSOCIATION OF BC	151,368.94
MUNICIPAL PENSION PLAN	1,355,481.63
NEPTUNE TECHNOLOGY GROUP (CANADA) LTD	54,693.22
OKANAGAN ELECTRICAL SYSTEMS INC.	40,644.22
OKANAGAN LOCKMASTER LTD.	25,322.15
OKANAGAN REGIONAL LIBRARY	770,753.32
OMEGA COMMUNICATIONS LTD	40,267.18
ORCHARD FORD	120,880.68
PACIFIC RIM EQUIPMENT	27,501.39
PACIFIC WESTERN FIRE PROTECTION LTD	61,139.30
PANTHER CREATIVE	32,589.90
PETERS BROS CONSTRUCTION LTD	112,559.75
PIER MAC SAND & GRAVEL	72,175.15
PRISTINE WINDOW CLEANING	27,405.00
QUINTECH FIRE SERVICES LTD	30,631.51
R355 ENTERPRISES LTD.	213,171.58
RC STRATEGIES INC.	40,747.04
RECEIVER GENERAL	6,158,380.34
REGIONAL DISTRICT OF CENTRAL OKANAGAN	4,223,489.08
REGIONAL DISTRICT OF NORTH OKANAGAN	54,953.20
RICOH CANADA INC	33,738.22
ROBINSON TREE & LANDSCAPING SERVICES LTD	49,378.88
ROCKY MOUNTAIN PHOENIX	105,109.42
SAFETEK EMERGENCY VEHICLES LTD	471,520.00
SCHOOL DISTRICT 23 (CENTRAL OKANAGAN)	388,383.35
SEAL TEC INDUSTRIES LTD	59,550.88
SOFTCHOICE LP	86,196.81
SUN LIFE FINANCIAL INC.	632,749.87
TEAPOT CONSULTING	36,538.51
TELUS	44,262.14
TETRA TECH CANADA INC.	41,553.75
THE INTERIOR PURCHASING OFFICE INC.	94,013.99
TKI CONSTRUCTION LTD.	30,000.00
TOURISM KELOWNA SOCIETY	76,299.16
TROY LIFE & FIRE SAFETY LTD	34,797.00
UBR SERVICES	56,993.27
UNIVERSAL TRAFFIC (258) LTD.	141,476.89
URBAN SYSTEMS	467,166.93

DISTRICT OF LAKE COUNTRY
Schedule of Supplies of Goods or Services (Unaudited)
for the year ended December 31, 2023

Supplier Name	Amount Paid
VALLEY TRAFFIC SYSTEMS	31,475.22
VECTOR GEOMATICS LAND SURVEYING LTD.	113,403.80
WASTE MANAGEMENT	213,407.40
WATT CONSULTING GROUP	43,784.48
WAYSIDE PRESS LTD. DBA WAYSIDE PRINTERS	27,423.48
WOLSELEY CANADA INC.	202,959.22
WORKERS' COMPENSATION BOARD OF BC	184,361.73
WSP CANADA CANADA INC.	373,785.08
YOUNG ANDERSON BARRISTERS & SOLICITORS	39,384.97
TOTAL FOR VENDORS PAID OVER \$25,000	<u>\$43,912,119.12</u>
TOTAL FOR VENDORS PAID LESS THAN \$25,000	<u>\$2,960,112.10</u>
PAYMENTS FOR GRANTS AND CONTRIBUTIONS MORE THAN \$25,000	
LAKE COUNTRY HERITAGE & CULTURAL SOCIETY	57,500.00
LAKE COUNTRY ART GALLERY SOCIETY	75,000.00
OKANAGAN BOYS & GIRLS CLUB	31,000.00
PAYMENTS FOR GRANTS AND CONTRIBUTIONS LESS THAN \$25,000	77,825.00
TOTAL FOR ALL SUPPLIERS	<u><u>\$47,113,556.22</u></u>

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.