



2022

STATEMENT OF FINANCIAL
INFORMATION

City of Colwood

Statement of Financial Information

FISCAL YEAR ENDED DECEMBER 31, 2022
FINANCIAL INFORMATION ACT

City of Colwood
2022 Statement of Financial Information
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Section 1

Statement of Financial Information Approval

Approved by Council for the City of Colwood at the regular meeting of June 26, 2023.

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*.



Kathy McLennan, CPA, CGA
Manager of Finance
June 26, 2023



Jennifer Hepting, CPA, CA
Director of Finance / Chief Financial Officer
June 26, 2023



Doug Kobayashi
Mayor
June 26, 2023

Section 2

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 Canadian generally accepted accounting principles as prescribed by the Public Sector Accounting Board (“PSAB”) of the Canadian Institute of Chartered Accountants. The integrity and objectivity of these statements are management’s responsibility. Management is also responsible for all statements and schedules and for ensuring that this information is consistent with the information contained in the audited 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.

Mayor and Council are responsible for ensuring that management fulfils its responsibilities for financial reporting and internal controls. Mayor and Council meet with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The external auditors, MNP LLP, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination includes a review and evaluation of the City’s systems of internal controls and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. Their examination does not relate to the other schedules and statements required by the Financial Information Act.

On behalf of The City of Colwood,



Kathy McLennan, CPA, CGA
Manager of Finance
June 26, 2023



Jennifer Hepting, CPA, CA
Director of Finance / Chief Financial Officer
June 26, 2023

Section 3

Financial Statements

For the year ended December 31, 2022

The 2022 consolidated financial statements were approved by Council on May 11, 2023 and are available on the City's website or upon request. This information has not been included in this report.

Section 4

Schedule of Debts

For the year ended December 31, 2022

Long Term Debt

Information on the long-term debt of the City of Colwood is shown in Note 10 of the 2022 consolidated financial statements.

Debt covered by sinking funds or reserves

As shown in Note 10 of the 2022 consolidated financial statements, long term debt outstanding of \$7,276,544 has been borrowed through the Municipal Finance Authority. The debentures are issued on a sinking fund basis.

Section 5

Schedule of Guarantee and Indemnity Agreements

For the year ended December 31, 2022

The City of Colwood has not given any guarantees or indemnities under the Guarantees and Indemnities regulation.

Section 6

Schedule of Council Remuneration and Expenses For the year ended December 31, 2022

ELECTED OFFICIAL	POSITION	REMUNERATION AND ALLOWANCE FOR INCIDENTAL EXPENSES	EXPENSES INCURRED FOR MEETINGS, COURSES AND CONVENTIONS
BAXTER MICHAEL	COUNCILLOR	\$ 15,055	\$ -
DAY CYNTHIA	COUNCILLOR*	\$ 17,021	\$ 873
GROVE DAVID	COUNCILLOR*	\$ 1,966	\$ 873
JANTZEN DEAN	COUNCILLOR*	\$ 17,021	\$ 2,095
JORDISON KIMBERLY	COUNCILLOR*	\$ 1,966	\$ 1,553
KOBAYASHI DOUG	MAYOR*	\$ 18,986	\$ 526
LOGAN GORDIE	COUNCILLOR	\$ 15,055	\$ 2,182
MARTIN ROBERT	MAYOR	\$ 30,110	\$ 146
OLSEN, MISTY	COUNCILLOR*	\$ 1,966	\$ 200
PARKINSON STEWART	COUNCILLOR	\$ 15,055	\$ 1,466
WARD, IAN	COUNCILLOR*	\$ 1,966	\$ 730
TOTAL		\$ 136,164	\$ 10,643

**Sworn into office November 7, 2022. Day, Kobayashi, Jantzen re-elected.*

Section 7
Schedule of Employee Remuneration and Expenses
For the year ended December 31, 2022

EMPLOYEE NAME	POSITION	REMUNERATION			Expenses**
		Gross Earnings	Taxable Benefits	Employment Income	
ABRAHAMSON SCOTT	ASSISTANT FIRE CHIEF	125,098	988	126,086	4,887
ANDERSON PETER	PARKS LEAD HAND	75,927	446	76,373	1,837
ANDREWS, JOSHUA	HEAD ENGINEER	95,521	579	96,100	1,368
ANGELIUS BOB	ROADS & UTILITIES FOREMAN	102,186	757	102,943	2,801
BAKKER, VAUGHN	ENGINEERING TECHNICIAN	75,101	464	75,565	839
BEAUVILLIER GORDON	MANAGER OF PARKS	107,189	973	108,162	1,739
BINGHAM, DIEGO	INFORMATION TECHNOLOGY TECHNICIAN	79,064	503	79,567	1,176
BOURHILL IAIN	DIRECTOR OF COMMUNITY PLANNING	141,011	1,787	142,798	1,739
BOVEN, MARLIE	MANAGER OF FINANCE	86,818	639	87,457	1,650
BOYLE ROBERT	DIRECTOR OF PUBLIC WORKS	143,831	1,067	144,898	297
BRADLEY SHAUN	OCCUPATIONAL HEALTH & SAFETY ADVISOR	80,267	458	80,725	340
BRYSON DANIEL	CHARGEHAND	83,919	471	84,390	472
BUSKIE, RACHEL	ECONOMIC PROSPERITY COORDINATOR	88,609	-	88,609	-
CHOW GREG	ASSISTANT FIRE CHIEF	129,757	1,067	130,824	2,153
CLARK SHIREEN	UNION LEAVE	128,646	579	129,226	-
COLLINSON JILL	SENIOR PLANNER	100,671	602	101,273	576
COULTER MEGAN	PAYROLL COORDINATOR	81,470	503	81,973	1,548
DEAN STACY	RCMP WATCH CLERK	76,070	468	76,538	-
DOUGLAS CATHERINE	HUMAN RESOURCES COORDINATOR	84,645	763	85,408	2,453
DOWNTON, MARK	MANAGER OF INFORMATION TECHNOLOGY	127,223	1,067	128,290	989
EARL ROBERT	CHIEF ADMINISTRATIVE OFFICER	216,544	1,067	217,611	2,732
EDEN DEANNA	INTERMEDIATE ENGINEERING TECHNOLOGIST	81,840	503	82,343	1,546
ERWIN BRYAN	FIRE CHIEF	141,677	1,051	142,728	2,474
FAYKES, GARY	BUILDING OFFICIAL III	101,031	602	101,633	692
FIELDEN KELSEA	DEVELOPMENT PLANNER I	75,963	480	76,443	2,263
FISHER ROB	PARKS SUPERVISOR	88,191	540	88,731	784
GERARD, KAILEY	RCMP WATCH CLERK	82,826	472	83,299	-
GIVENS, DESIREE	DEVELOPMENT PLANNER II	80,481	492	80,972	751
GRANT BYRON	MANAGER OF BUILDING & BYLAW	123,739	1,787	125,526	2,000
GREEN TANYA	RCMP WATCH CLERK	91,733	488	92,222	-

Section 7
Schedule of Employee Remuneration and Expenses
For the year ended December 31, 2022

EMPLOYEE NAME	POSITION	REMUNERATION			Expenses**
		Gross Earnings	Taxable Benefits	Employment Income	
HALL-JARDINE KERRY	REVENUE ACCOUNTANT	102,169	579	102,748	4,292
HEPTING JENN	DIRECTOR OF FINANCE	159,962	1,067	161,029	2,672
HERNANDEZ BANUELAS YAZMIN	DIRECTOR OF DEVELOPMENT SERVICES	119,337	905	120,241	9,834
HILDEBRAND, VAUGHN	BUILDING OFFICIAL III	100,865	602	101,467	1,267
IRVING AMANDA	COORDINATOR OF CORPORATE SERVICES	107,400	595	107,995	2,559
KNUTSON AARON	ENGINEERING TECHNOLOGIST	93,758	595	94,353	493
LALANDE MARCY	MANAGER OF CORPORATE SERVICES	124,371	1,067	125,438	1,325
LE CORRE KATE	RCMP COURT LIAISON/EXHIBITS CLERK	76,011	469	76,480	-
LOCKHART HELEN	ENGINEERING TECHNICAL SUPERVISOR	101,657	552	102,209	289
MANI VIRGINIA	RCMP WATCH CLERK	81,449	488	81,937	-
MARTIN NATHAN	UTILITIES LEAD HAND	76,713	463	77,175	1,466
MASON RACHEL	INFORMATION TECHNOLOGY TECHNICIAN	78,487	503	78,990	1,479
MCINNES CAMERON	UTILITIES SUPERVISOR	91,552	523	92,075	3,229
MCKELLAR STEVEN	BYLAW COMPLIANCE OFFICER	76,723	437	77,160	185
MURPHY SEAN	PARKS LEAD HAND	77,778	463	78,240	1,346
OLSTEAD QUENTON	UTILITIES LEAD HAND	77,688	447	78,135	3,229
PERKINS, CANDACE	MANAGER OF HUMAN RESOURCES	130,091	1,067	131,158	3,293
PETTEPIECE, TYLER	ENGINEERING INSPECTOR	86,933	555	87,487	1,623
PETTIGREW JOSH	FIREFIGHTER LIEUTENANT	117,421	806	118,227	5,039
POOLE, MICHAEL	FIREFIGHTER	75,115	557	75,673	3,434
ROSENBERG, JOHN	DIRECTOR OF ENGINEERING & DEVELOPMENT	111,335	782	112,117	964
RUSSELL JOHN	DEPUTY DIRECTOR OF PUBLIC WORKS	110,067	602	110,669	987
RUSSELL SANDRA	COMMUNICATIONS MANAGER	111,563	602	112,165	407
SCHWAB RHONDA	GIS LAND RECORDS TECHNICIAN	84,312	492	84,803	-
SEEGER, CHER	RCMP WATCH CLERK	79,584	472	80,056	-
SKILLINGS MIKE	TRADEPERSON III	112,803	602	113,405	1,020
SMITH AVRIL	RCMP COURT LIAISON/EXHIBITS CLERK	78,529	469	78,998	-
SMITH KYLE	FIREFIGHTER LIEUTENANT	115,470	822	116,292	3,394
SMITH RICHARD	SENIOR BYLAW OFFICER	85,820	542	86,362	685
TWIDALE CRAIG	FIREFIGHTER	113,711	838	114,549	3,187
WHITE JAMES	UTILITIES CHARGE HAND	77,056	471	77,527	1,673
WHITTAKER ADAM	FIREFIGHTER	108,741	761	109,502	6,236
TOTAL \$75,000 OR MORE				6,283,377	105,710
TOTAL UNDER \$75,000				3,254,685	73,539
GRAND TOTAL				9,538,062	179,249

* Remuneration (a) includes any form of salary, wages, bonuses, gratuities, taxable benefits, payment into trust or any form of income deferral paid by the corporation to the employee or on behalf of the employee during the fiscal year being reported upon, whether or not such remuneration is reported under the Income Tax Act (Canada) and (b) does not include anything payable under a severance agreement. Non-taxable amounts such as the Employer's contributions to Municipal Superannuation are not included in employee remuneration.

** Expenses are defined as travel expenses, memberships, tuition, relocation, vehicle expenses, extraordinary hiring expenses, registration fees and similar amounts paid directly to an employee or to a third party on behalf of the employee, which has not been included in 'remuneration.'

Section 8

Schedule of Severance Agreements For the year ended December 31, 2022

There were no severance agreements made between the City of Colwood and its employees during the fiscal year ended December 31, 2022.

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

Section 9

Schedule of Payments to Suppliers of Goods and Services For the year ended December 31, 2022

SUPPLIER NAME	2022 Amount Paid
0878512 B.C. LTD	2,567,479
594 LATORIA HOLDINGS INC	27,000
AARDVARK PAVEMENT MARKING SERVICES	55,712
ACKLANDS - GRAINGER INC.	43,920
ADR EDUCATION	37,913
ASSOCIATED ENGINEERING (B.C.)LTD	55,741
ASSOCIATED FIRE SAFETY	56,838
ATCO STRUCTURES AND LOGISTICS	33,997
AUBREY'S ENTERPRISES LTD.	56,901
BARTLETT TREE EXPERTS	28,552
BC HYDRO & POWER AUTHORITY	337,872
BC LIFE	46,346
BD HALL CONSTRUCTORS CORP	3,369,446
BIAMAR BUILDING SYSTEMS LTD	40,729
BLACK PRESS GROUP LTD	49,125
BRANDT TRACTOR LTD	29,298
BUDGET RENT A CAR	30,703
CANADIAN ELECTRIC VEHICLES LTD	64,519
CANADIAN LINEN	25,380
CANAUS DRYWALL LTD	43,470
CAPITAL CITY PAVING LTD	697,004
CAPITAL REGIONAL DIST. WATER	84,599
CAPITAL REGIONAL DISTRICT ANIMAL CONTROL DIVISION	67,855
CBS ELECTRICAL CONTRACTORS LTD	30,794
CDW CANADA CORP	70,242
CENTRALSQUARE CANADA SOFTWARE INC	145,497
CITY OF LANGFORD - RCMP	237,713
CITY OF SURREY - FIRE DISPATCH	57,258
COHORT NETWORKS INC	105,851
COLLIERS PROJECT LEADERS INC	41,615
COLUMBIA FUELS	174,402
COMMUNITY ENERGY ASSOCIATION	93,310
COMMUNITY SOCIAL PLANNING COUNCIL	42,500
CO-OPERATORS	58,306
CREST (EMERGENCY SERVICES)	62,468

Schedule of Payments to Suppliers of Goods and Services continued

For the year ended December 31, 2022

SUPPLIER NAME	2022 Amount Paid
DL SPENCER CONSULTING	28,140
DL'S BINS LTD	134,700
DOWN TO EARTH GARDENS INC.	36,432
DUNCAN ELECTRIC MOTOR LTD.	34,600
E. MADILL OFFICE COMPANY	27,949
E.H. EMERY ELECTRIC LTD	150,765
ESRI CANADA LIMITED	37,496
GFL ENVIRONMENTAL INC	58,976
GRAPHIC OFFICE INTERIORS	62,574
GREATER VICTORIA LABOUR RELATIONS ASSOCIATION	160,530
GREATER VICTORIA PUBLIC LIBRARY	900,852
GREGG DISTRIBUTORS CO. LTD.	94,198
H2X CONTRACTING LTD	28,458
HYDRO-FORCE EXCAVATING LTD	71,068
ICONIX WATERWORKS LP	24,769
INSURANCE CORPORATION OF BC	44,104
ISLAND ASPHALT COMPANY	39,983
JUAN DE FUCA PERFORMING ARTS CENTRE SOCIETY	30,000
JUSTICE INSTITUTE OF BC	27,859
KASIAN ARCHITECTURE INTERIOR DESIGN AND PLANNING LTD.	28,361
LANARC 2015 CONSULTANTS LTD	69,253
MAINROAD MAINTENANCE PRODUCTS	68,760
MCELHANNEY LTD	272,797
MDB INSIGHT INC	28,525
METCHOSIN CONTRACTING	64,216
MINISTER OF FINANCE - REVENUE DIVISION, INCOME TAXATION BRANCH	174,045
MNP LLP	35,831
MODUS	83,438
MUNICIPAL INSURANCE ASSOCIATION of BC	213,791
MUNICIPAL PENSION PLAN	850,384
NORTHRIDGE EXCAVATING LTD	66,985
OLYMPIC VIEW GOLF CLUB	27,067
ON POINT PROJECT ENGINEERS LTD	336,564
P & R TRUCK CENTRE LTD	26,137

**Schedule of Payments to Suppliers of Goods and Services
continued
For the year ended December 31, 2022**

SUPPLIER NAME	2022 Amount Paid
PACIFIC BLUE CROSS	347,660
PACIFIC CENTRE FAMILY SERVICES ASSOCIATION	160,000
RAYLEC POWER LP	133,475
RECEIVER GENERAL (CPP, EI PREMIUMS)	498,988
RECEIVER GENERAL FOR CANADA (RCMP)	2,852,673
RICOH CANADA INC.	39,568
ROCKY MOUNTAIN PHOENIX	55,022
RYZUK GEOTECHNICAL	35,573
SALISH SEA INDUSTRIAL SERVICES	122,411
SCANSA CONSTRUCTION LTD	1,756,822
SCG PROCESS	105,042
SECURE LINKS	27,621
SHEEN DESIGN LTD	35,082
SMS EQUIPMENT	52,518
SOFTCHOICE LP	92,065
SOUTH ISLAND PROSPERITY PARTNERSHIP	34,088
SPARKER CONSTRUCTION LTD	381,358
STEVE MARSHALL FORD	117,226
SUNBELT RENTALS OF CANADA INC	53,474
TELUS MOBILITY (BC)	33,196
THE SIGN PAD	50,654
TOWN OF VIEW ROYAL	49,577
URBAN SYSTEMS	247,136
WEST SHORE PARKS & REC SOCIETY	2,847,995
WESTERN TRAFFIC LTD	31,719
WESTREK GEOTECHNICAL SERVICES LTD.	46,270
WESTSHORE CRIME PREVENTION UNIT	29,593
WISHBONE SITE FURNISHINGS	33,579
WORKSAFE BC	188,836
WSP CANADA INC	592,722
YOUNG, ANDERSON	95,600
TOTAL PAYMENTS TO SUPPLIERS - AGGREGATE PAYMENTS EXCEEDING \$25,000	24,457,499
TOTAL PAYMENTS TO SUPPLIERS - AGGREGATE PAYMENTS \$25,000 OR LESS	2,266,176
GRAND TOTAL PAYMENTS TO SUPPLIERS	26,723,675

Section 10

Schedule of Grants and Contributions

For the year ended December 31, 2022

RECIPIENT	AMOUNT
Andrew, C. 2022 Create Places Grant	\$ 500
Arts and Culture Colwood Society GIA	6,200
Big Brothers Big Sisters of Victoria Capital Region GIA	4,000
Camp Ignite Mentorship Program	600
Capital Bike Society GIA	2,000
Colwood Volunteer Firefighter Association	47,200
Davis, L. 2022 Create Places Grant	2,000
FED Urban Agriculture Society GIA	800
Friends of Havenwood Park GIA	200
Greater Victoria Volunteer Society GIA	1,000
HSHP Regional Network off-cycle GIA	5,000
Intermunicipal Advisory Committee (IACDI) GIA	1,100
JDF Performing Arts Centre Society GIA	1,700
Morehouse, A. 2022 Create Places Grant	370
NEED 2 Suicide Prevention Education and Support GIA	1,300
Open Gate Church GIA	1,000
Peninsula Streams Society (PSS) GIA	1,200
QCHAT Support Association GIA	2,100
Royal Canadian Legion (Prince Edward Branch #91) GIA	4,500
Royal Roads University Foundation 2022 Create Places Grant	2,500
Sooke School District #62 (Royal Bay Secondary School Grad) GIA	1,100
Stigma-Free Society GIA	900
Vancouver Island South Film and Media Commission GIA	2,900
Wishart Elementary School GIA	900
Woodland, D. 2022 Create Places Grant	600
GRAND TOTAL	\$ 91,670

There was no payment of grants from the City's Affordable Housing reserve fund in 2022.

The total amounts paid to employees (Section 7), to suppliers (Section 9) and to grant and contribution recipients (Section 10) per the SOFI varies from the total expenses per the 2022 consolidated statement of operations (Section 3) for a number of reasons. The SOFI includes supplier payments for capital expenditures, and capital expenditures are not reflected on the consolidated statement of operations. The SOFI reflects activity of the City of Colwood only, where the consolidated financial statements include the activity of both the City of Colwood and West Shore Parks and Recreation Society. Further, the SOFI is prepared on a cash basis, where the consolidated financial statements are prepared on an accrual basis.

