



2021

**STATEMENT OF FINANCIAL
INFORMATION**

City of Colwood

Statement of Financial Information

FISCAL YEAR ENDED DECEMBER 31, 2021
FINANCIAL INFORMATION ACT

City of Colwood
2021 Statement of Financial Information
Table of Contents

Description	Section
Statement of Financial Information Approval	1
Management Report	2
Consolidated Financial Statements	3
Schedule of Debts	4
Schedule of Guarantee and Indemnity Agreements	5
Schedule of Council Remuneration and Expenses	6
Schedule of Employee Remuneration and Expenses	7
Schedule of Severance Agreements	8
Schedule of Payments to Suppliers of Goods and Services	9
Schedule of Grants	10

Section 1

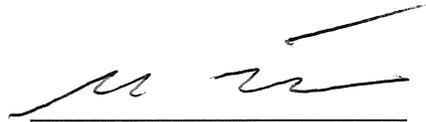
Statement of Financial Information Approval

Approved by Council for the City of Colwood at the regular meeting of June 27, 2022.

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*.



Jenn Hepting, CPA, CMA
Chief Financial Officer & Director of Finance



Rob Martin
Mayor



Marlie Boven, CPA, CMA
Manager of Finance

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, where appropriate, 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 system 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,



Jennifer Hepting, CPA, CA
Chief Financial Officer & Director of Finance



Marlie Boven, CPA, CMA
Manager of Finance

Section 3

Financial Statements

For the year ended December 31, 2021

The 2021 consolidated financial statements were approved by Council on May 9, 2022 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, 2021

Long Term Debt

Information on the long-term debt of the City of Colwood is shown in Note 10 of the 2021 consolidated financial statements.

Debt covered by sinking funds or reserves

As shown in Note 10 of the 2021 consolidated financial statements, long term debt outstanding of \$7,997,141 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, 2021

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, 2021

ELECTED OFFICIAL	POSITION	REMUNERATION AND ALLOWANCE FOR INCIDENTAL EXPENSES	EXPENSES INCURRED FOR MEETINGS, COURSES AND CONVENTIONS
BAXTER MICHAEL	COUNCILLOR	\$ 16,502	\$ 609
DAY CYNTHIA	COUNCILLOR	\$ 16,502	\$ 609
JANTZEN DEAN	COUNCILLOR	\$ 16,502	\$ 634
KOBAYASHI DOUG	COUNCILLOR	\$ 14,598	\$ 609
LOGAN GORDIE	COUNCILLOR	\$ 16,502	\$ 609
MARTIN ROBERT	MAYOR	\$ 33,004	\$ 1,106
PARKINSON STEWART	COUNCILLOR	\$ 16,502	\$ 609
TOTAL		\$ 130,110	\$ 4,784

Section 7
Schedule of Employee Remuneration and Expenses
For the year ended December 31, 2021

EMPLOYEE NAME	POSITION	REMUNERATION*			Expenses**
		Gross Earnings	Taxable Benefits	TOTAL	
ABRAHAMSON SCOTT	CAPTAIN FIREFIGHTER	133,567	908	134,475	1,659
ANGELIUS BOB	ROADS & UTILITIES FOREMAN	98,414	619	99,032	684
AUGER TREVOR	MANAGER OF ENGINEERING	123,810	1,100	124,910	750
BEAUVILLIER GORDON	PARKS FOREMAN	84,365	562	84,927	2,281
BOURHILL IAIN	DIRECTOR OF COMMUNITY PLANNING	136,245	1,820	138,065	910
BOVEN MARLIE	MANAGER OF FINANCE	104,768	1,009	105,778	1,950
BOYLE ROBERT	MANAGER OF PUBLIC WORKS	125,002	1,100	126,102	-
BROOKS NORA	EXECUTIVE ASSISTANT TO MAYOR & CAO	76,455	732	77,187	138
BRYSON DANIEL	CHARGEHAND	75,673	485	76,157	527
CARLSEN DENNIS	SENIOR DEVELOPMENT SERVICES PLANNER	90,218	612	90,830	576
CASSIDY JOHN	FIRE CHIEF	79,066	547	79,613	576
CHOW GREG	ASSISTANT FIRE CHIEF	153,324	1,100	154,423	754
CLARK KERRI	MANAGER OF DEVELOPMENT SERVICES	119,613	1,100	120,713	936
CLARK SHIREEN	UNION LEAVE	98,162	602	98,765	-
COLLINSON JILL	SENIOR PLANNER	96,904	621	97,525	2,979
DEAN STACY	COURT LIAISON/EXHIBITS CLERK	81,168	502	81,670	-
DOUGLAS CATHERINE	PAYROLL & BENEFITS COORDINATOR	76,313	518	76,831	1,837
DOWNTON MARK	MANAGER OF INFORMATION TECHNOLOGY	119,441	1,460	120,901	476
EARL ROBERT	CHIEF ADMINISTRATIVE OFFICER	196,699	1,100	197,798	2,949
EDEN DEANNA	INTERMEDIATE ENGINEERING TECHNOLOGIST	79,104	518	79,622	987
ERWIN BRYAN	CAPTAIN FIREFIGHTER	132,778	908	133,686	4,360
FAYKES, GARY	BUILDING OFFICIAL III	93,100	621	93,721	1,287
FISHER ROB	PAKRS CHARGEHAND	74,652	485	75,136	1,892
GRANT BYRON	MANAGER OF BUILDING INSPECTIONS & BYLAW SERVICES	114,015	1,461	115,476	2,176
GREEN TANYA	RCMP WATCH CLERK	79,564	496	80,060	-
HALL-JARDINE KERRY	SENIOR ACCOUNTANT	108,648	595	109,243	2,598
HEPTING JENN	DIRECTOR OF FINANCE	142,955	1,100	144,054	1,982
HERNANDEZ BANUELAS YAZMIN	SENIOR DEVELOPMENT SERVICES PLANNER	90,636	611	91,247	569
IRVING AMANDA	COORDINATOR OF CORPORATE SERVICES	87,033	489	87,521	1,940
KNUTSON AARON	INTERMEDIATE ENGINEERING TECHNOLOGIST	90,234	612	90,846	460
LALANDE MARCY	MANAGER OF CORPORATE SERVICES	98,827	590	99,417	2,215
LOCKHART HELEN	ENGINEERING TECHNICAL SUPERVISOR	97,244	621	97,865	920
MARTIN LINDA	RCMP WATCH CLERK	79,853	486	80,339	-
MASON RACHEL	INFORMATION TECHNOLOGY TECHNICIAN	75,915	518	76,433	476
MCINNES CAMERON	LEAD HAND UTILITIES	75,498	431	75,929	-
MOLNAR BRENT	DIRECTOR OF ENGINEERING & DEVELOPMENT SERVICES	157,140	1,054	158,193	-
PERKINS CANDACE	MANAGER OF HUMAN RESOURCES	113,087	1,070	114,158	5,807
PETTIGREW JOSH	FIREFIGHTER MECHANIC	108,564	784	109,348	1,204
RUSSELL JOHN	DEPUTY DIRECTOR OF PUBLIC WORKS	88,217	495	88,712	2,567
RUSSELL SANDRA	COMMUNICATIONS MANAGER	103,254	621	103,875	1,339
SCHWAB RHONDA	INTERMEDIATE ENGINEERING TECHNOLOGIST	76,655	501	77,156	1,967
SEEGER CHER	RCMP WATCH CLERK	77,686	486	78,172	-
SKILLINGS MIKE	FLEET SUPERVISOR/MECHANIC	110,842	621	111,463	867
SMITH KYLE	FIREFIGHTER INSPECTOR	107,576	824	108,400	1,122
SMITH RICHARD	SENIOR BYLAW ENFORCEMENT OFFICER	78,458	534	78,992	584
TWIDALE CRAIG	FIREFIGHTER LIEUTENANT	113,836	863	114,700	1,500
WHITE JAMES	CHARGEHAND ROADS & UTILITIES	74,709	485	75,194	617
WHITTAKER ADAM	FIREFIGHTER	98,582	756	99,339	620
TOTAL \$75,000 OR MORE				4,933,998	60,033
TOTAL UNDER \$75,000				3,085,549	113,239
GRAND TOTAL				8,019,547	173,272

* 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 Pension are not included in employee remuneration.

** Expenses are defined as travel expenses, memberships, tuition, 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.'

Reconciliation: 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 2020 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, whereas 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, whereas the consolidated financial statements are prepared on an accrual basis.

Section 8

Schedule of Severance Agreements For the year ended December 31, 2021

There was one severance agreement under which payment commenced between the City of Colwood and its non-unionized employees during the fiscal year ended December 31, 2021.

This agreement represents 11 months of compensation.*

*Compensation includes salary and benefits.

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, 2021

SUPPLIER NAME	2021 Amount Paid
AARDVARK PAVEMENT MARKING SERVICES	59,078
AON REED STENHOUSE INC	210,113
ASSOCIATED FIRE SAFETY	44,482
ASSOCIATED ENGINEERING (B.C.)LTD	51,082
AUBREY'S ENTERPRISES LTD.	29,442
BC HYDRO & POWER AUTHORITY	1,084,497
BD HALL CONSTRUCTORS CORP	1,110,293
BUSKIE RACHEL	44,272
CADENCE SOLUTIONS	39,336
CAMTRUX CCTV INSPECTIONS LTD	45,537
CAPITAL CITY PAVING	69,545
CAPITAL REGIONAL DISTRICT (WATER/OTHER)	86,479
CAPITAL REGIONAL DISTRICT (ANIMAL CONTROL)	82,650
CDW CANADA	140,040
CENTRALSQUARE CANADA SOFTWARE INC	284,553
CITY OF LANGFORD - RCMP	148,273
CITY OF SURREY (FIRE DISPATCH)	56,757
COLUMBIA FUELS	82,982
CO-OPERATORS	49,862
CREST (EMERGENCY SERVICES)	77,765
CUBEX	64,400
CYGNUS DESIGN GROUP	35,457
DIALOG BC	28,078
DL'S BINS LTD	129,862
E.H. EMERY ELECTRIC LTD	40,430
E. MADILL OFFICE COMPANY	28,303
ENVIRONICS ANALYTICS	26,231
ERDEM EXCAVATING LTD.	70,068
FORT MODULAR INC.	134,852
GOLDER ASSOCIATES LTD	75,538
GRAYLAND CONSULTING LTD	25,305
GREATER VICTORIA LABOUR RELATIONS ASSOCIATION	137,371
GREATER VICTORIA PUBLIC LIBRARY	897,186
GFL ENVIRONMENTAL INC	81,075
GREGG DISTRIBUTORS CO LTD	61,200
HYDRO-FORCE EXCAVATING LTD	86,796
INSURANCE CORPORATION OF BC	37,459
ISLAND ASPHALT COMPANY	334,289
ISLAND PRO HOMES	83,545
ITERIS INC	54,000
KASIAN ARCHITECTURE	29,668
KERR WOOD LEIDAL CONSULTING ENGINEERS	152,027
LANARC 2015 CONSULTANTS LTD	54,064
MAINROAD MAINTENANCE PRODUCTS	34,113

Section 9
Schedule of Payments to Suppliers of Goods and Services
continued

For the year ended December 31, 2021

SUPPLIER NAME	2021 Amount Paid
MCELHANNEY LTD	323,814
METCHOSIN CONTRACTING	35,717
MINISTER OF FINANCE (EMPLOYER HEALTH TAX)	231,767
MNP LLP	32,689
MODUS	34,844
MUNICIPAL FINANCE AUTHORITY (FINANCING COSTS)	362,196
MUNICIPAL PENSION PLAN	799,194
MURDOCH DE GREEFF INC	58,321
NEDERMAN CANADA LTD	46,585
ON POINT PROJECT ENGINEERS LTD	178,369
PACIFIC BLUE CROSS	217,267
PACIFIC CENTRE FAMILY SERVICES ASSOCIATION	115,000
PARKLAND CORPORATION	47,817
PSE EQUIPMENT LTD	143,730
PT DE GREEFF LTD	44,937
RAYLEC POWER LP	56,154
RECEIVER GENERAL FOR CANADA (RCMP CONTRACT)	3,163,658
RECEIVER GENERAL FOR CANADA (CPP, EI PREMIUMS)	414,363
RICOH CANADA INC.	26,767
ROGERS WIRELESS	30,748
SHEEN DESIGN LTD	32,847
SOFTCHOICE LP	102,606
SOUTH ISLAND PROSPERITY PARTNERSHIP	33,257
SPARKER CONSTRUCTION LTD	1,946,619
SPEEDPRO VICTORIA	29,434
SUNBELT RENTALS OF CANADA INC	37,125
THURBER ENGINEERING LTD	31,892
URBAN SYSTEMS	127,661
WEST SHORE PARKS & REC SOCIETY	1,362,140
WINDLEY CONTRACTING LTD	84,213
WORKSAFE BC	144,381
WSP CANADA INC	79,054
YOUNG, ANDERSON	111,647
TOTAL PAYMENTS TO SUPPLIERS - AGGREGATE PAYMENTS EXCEEDING \$25,000	16,985,168
TOTAL PAYMENTS TO SUPPLIERS - AGGREGATE PAYMENTS \$25,000 OF LESS	1,932,825
GRAND TOTAL PAYMENTS TO SUPPLIERS	18,917,993

Reconciliation: 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 2021 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, whereas 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, whereas the consolidated financial statements are prepared on an accrual basis.

Section 10
Schedule of Grants and Contributions
For the year ended December 31, 2021

GRANT RECIPIENT	AMOUNT
Arts and Culture Colwood Society	\$ 2,200
Big Brothers Big Sisters of Victoria Capital Region	4,000
Bike Victoria Society	1,500
Colwood Volunteer FireFighter Association	46,300
Fed Urban Agricultural Society	1,000
Greater Victoria Volunteer Society (Volunteer Victoria)	1,000
Habitat Acquisition Trust	2,100
Intermunicipal Advisory Committee on Disability Issues (IACDI)	1,100
Juan de Fuca Performing Arts Society	1,700
Juan de Fuca Senior Citizen Association	2,900
Junior Achievement of BC	1,400
Need 2 Suicide Prevention	1,300
Open Gate Church	1,700
Peninsula Streams Society	1,200
Qchat Support Association	1,600
Royal Canadian Legion (Prince Edward #91) Christmas Service	2,100
Royal Canadian Legion (Prince Edward #91) Remembrance Day Service	2,500
School District #62 (Royal Bay Home EC Shed)	2,500
School District #62 (Royal Bay Secondary Dry Grad)	1,100
School District #62 (Colwood ELM Mural)	2,100
School District #62 (School Gardens)	1,700
Vancouver Island South Film	1,300
Victoria Women's Transition House	2,100
West Shore Arts Council	1,800
Worklink Employment	1,400
Youth for Christ Victoria	900
GRAND TOTAL	\$ 90,500

NOTE: the detailed breakdown of grants is provided for information only. The Financial Information Regulation only requires grants exceeding \$25,000 to be reported.

Reconciliation: 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 2021 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, whereas 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, whereas the consolidated financial statements are prepared on an accrual basis.