



**FINANCE AUDIT COMMITTEE  
AGENDA**

**October 29, 2015**

**8:30 a.m.**

**Cariboo Regional District Board Room**

**Suite D - 180 Third Avenue North**

**Williams Lake, B.C.**

**Pages**

**1. CALL TO ORDER**

(The meeting is scheduled to commence at 8:30 a.m.)

**1.1 Adoption of Agenda**

That the agenda items be adopted as presented.

**2. ADOPTION OF MINUTES**

**2.1 Minutes of the Finance/Audit Committee Meeting - August 20, 2015**

**1 - 3**

That the minutes of the Finance/Audit Committee meeting, held August 20, 2015, be received and adopted.

**3. DISCUSSION ITEMS**

**3.1 North Cariboo Recreation Base Line Analysis**

**4 - 9**

**4. ADJOURNMENT**

That the meeting of the Finance/Audit Committee be adjourned at TIME, October 29, 2015.



**FINANCE AUDIT COMMITTEE  
MINUTES**

**August 20, 2015**

**1:00 p.m.**

**Cariboo Regional District Board Room  
Suite D - 180 North Third Avenue  
Williams Lake, BC**

**PRESENT :** Chair M. Wagner, Director S. Forseth, Director M. Campsall, Director B. Simpson, Director J. Bruce, Director A. Richmond

**STAFF :** J. Bell, Chief Administrative Officer, S. Reid, Chief Financial Officer

**1. CALL TO ORDER**

**1.1 Adoption of Agenda**

**FAC.2015-8-1**

Moved by Director Forseth

Seconded by Director Simpson

That the agenda items be adopted as presented, with the addition of the Administration Charges Policy, Finance Audit Committee Terms of Reference, and Finance Committee Chair Terms of Reference.

**Carried Unanimously**

**2. ADOPTION OF MINUTES**

**2.1 Minutes of the Finance Audit Committee - May 15, 2015**

**FAC.2015-8-2**

Moved by Director Campsall

Seconded by Director Forseth

That the minutes of the Finance Audit Committee meeting held May 15, 2015 be received and adopted.

**Carried Unanimously**

**2.2 Minutes of the Finance Audit Committee - July 7, 2015**

**FAC.2015-8-3**

Moved by Director Campsall

Seconded by Director Forseth

That the minutes of the Finance Audit Committee meeting held July 7, 2015 be received and adopted.

**Carried Unanimously**

**3. REPORTS AND CORRESPONDENCE**

**3.1 Value for Money Audit - North Cariboo Recreation and Parks**

**FAC.2015-8-4**

Moved by Director Bruce

Seconded by Director Forseth

That the KPMG Proposal to provide Performance/Value for Money Audits - North, Central and South Cariboo Recreation Services, dated August 18 2015, be received.

**Carried Unanimously**

**FAC.2015-8-5**

Moved by Director Simpson

Seconded by Director Bruce

That the first step in performing a Value For Money audit on the North Cariboo Parks and Recreation function be to do a baseline assessment, starting with internal data followed by a benchmarking exercise with other Cariboo Regional District recreation functions and similar communities.

**Carried Unanimously**

**3.2 Administration Charges Policy**

**FAC.2015-8-6**

Moved by Director Forseth

Seconded by Director Bruce

That references to the Cariboo Regional Hospital District be deleted from the Administration Charges Policy, and that the policy be adopted as amended.

**Carried Unanimously**

**3.3 Finance Audit Committee Terms of Reference**

**FAC.2015-8-7**

Moved by Director Simpson

Seconded by Director Campsall

That the Finance/Audit Committee Terms of Reference be endorsed.

**Carried Unanimously**

**3.4 Finance Committee Chair Terms of Reference**

**FAC.2015-8-8**

Moved by Director Simpson

Seconded by Director Campsall

That the Finance Committee Chair Terms of Reference be amended by deleting the last bullet related to the establishment of reserve fund policies and be endorsed as amended.

**Carried Unanimously**

**5. ADJOURNMENT**

**FAC.2015-8-9**

Moved by Director Forseth

Seconded by Director Campsall

That the meeting of the Finance Audit Committee be adjourned at 2:50 p.m., August 20, 2015.

**Carried Unanimously**

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Chair

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Corporate Officer

## Selected data Regional Recreation Services

October-27-15

Service Name	North Cariboo Recreation				Central Cariboo Recreation				South Cariboo Recreation			
<b>Brief Description</b>	Twin ice arenas, arts & recreation centre, Bouchie Lake/Barlow Creek/Parkland Recreation commissions, Alex Fraser park, and Pioneer Park. See Appendix A for additional detail.				Twin ice surface arena, swimming pool complex, Gibraltar (multi-purpose) Room, recreation and cultural programming, trail development/maintenance, and sports fields facility development/maintenance. See Appendix B for additional detail.				Arena, adjacent curling rink, and meeting rooms. Mtce agreements with District of 100 MH for Lumberman's and Robinson Parks, and the 108 Beach program. See Appendix C for additional detail.			
<b>Participants</b>	City of Quesnel & defined service area including parts of Electoral Areas A, B, C, & I				City of Williams Lake & defined service area including parts of Electoral Areas D, E, & F				District of 100 Mile House & defined service area including parts of Electoral Areas G, H, & L			
<b>Governance</b>	Policy decisions related to existing NCRP services are made by the North Cariboo Joint Planning Committee ("NCJPC"). The North Cariboo Recreation and Parks Commission reviews recreation policy related to the delivery of existing services and makes recommendations to the Joint Planning Committee. The NCJPC does not have delegated authority and all of its recommendations must be ratified by the CRD Board.				The Directors for Electoral Areas "D", "E", and "F" and the City of Williams Lake are responsible for the governance of this service, which is provided through the Central Cariboo/City of Williams Lake Joint Committee with advisory support from volunteers on the Central Cariboo Recreation Advisory Committee. The Joint Committee does not have delegated authority and all of its recommendations must be ratified by the Board.				The Directors for Electoral Areas G, H and L and the District of 100 Mile House are responsible for the governance of this service. This group meets as the South Cariboo Joint Committee in open public meetings each month. The Joint Committee does not have delegated authority and all of its recommendations must be ratified by the Board.			
<b>Population</b>	approx - 19,000				approx - 17,500				approx - 8,500			
	Quesnel		10,000		Williams Lake		11,000		100 Mile House		2,000	
	Electoral Area		9,000		Electoral Area		6,500		Electoral Area		6,500	
	Total		19,000		Total		17,500		Total		8,500	
<b>Property Assessment (2015 year)</b>		Assess	ConvAssess	% ConvAssess		Assess	ConvAssess	% ConvAssess		Assess	ConvAssess	% ConvAssess
	Muni	931,118,502	151,613,491	63%	Muni	1,102,466,073	162,665,800	68%	Muni	221,434,739	38,941,416	30%
	EA	770,449,120	89,612,752	37%	EA	693,301,830	77,256,262	32%	EA	786,272,210	90,861,202	70%
	Total	1,701,567,622	241,226,243	100%	Total	1,795,767,903	239,922,062	100%	Total	1,007,706,949	129,802,618	100%
<b>Assets (Dec 2014)</b>	Total Assets (Book Hist Cost)		15,198,469		Total Assets (Book Hist Cost)		17,151,653		Total Assets (Book Hist Cost)		6,785,085	
	Accumulated Amortization		8,176,223		Accumulated Amortization		8,826,697		Accumulated Amortization		2,177,307	
	Net Book Value		7,022,246		Net Book Value		8,324,956		Net Book Value		4,607,778	
	Annual Amortization		509,765		Annual Amortization		363,568		Annual Amortization		152,838	
	Annual Debt Serv	Principle	-		Annual Debt Serv	Principle	133,266 expires 2016		Annual Debt Serv	Principle	90,728	
		Interest	-			Interest	74,560 expires 2016			Interest	85,000	
	Projected after arena project	Principle	251,863		Projected after pool project	Principle	302,235					
	yr 2018 from 2015 fin plan	Interest	300,000		yr 2018 from 2015 fin plan	Interest	360,000					
<b>Tax Requisition (2015 year)</b>		<b>Tax Requisition</b>		<b>% of TOTAL</b>		<b>Tax Requisition</b>		<b>% of TOTAL</b>		<b>Tax Requisition</b>		<b>% of TOTAL</b>
	<b>Quesnel</b>	01 - Residential	936,489	25%	<b>Williams Lake</b>	01 - Residential	1,016,333	33%	<b>100 Mile House</b>	01 - Residential	47,742	7%
		02 - Utilities	76,886	2%		02 - Utilities	139,581	4%	<i>NOTE 1</i>	02 - Utilities	36,177	5%
		04 - Major Ind	604,186	16%		04 - Major Ind	114,850	4%	<i>impact of City vs CRD multiples'</i>	04 - Major Ind	65,981	9%
		05 - Light Ind	39,953	1%		05 - Light Ind	33,897	1%		05 - Light Ind	2,580	0%
		06 - Business	680,496	18%		06 - Business	800,428	26%		06 - Business	61,336	9%
		07 - MFL	-	0%		07 - MFL	-	0%		07 - MFL	-	0%
		08 - Rec/NFP	151	0%		08 - Rec/NFP	856	0%		08 - Rec/NFP	279	0%
		09 - Farm	119	0%		09 - Farm	25	0%		09 - Farm	109	0%
	<b>Total Quesnel</b>		<b>2,338,280</b>	<b>63%</b>	<b>Total W L</b>		<b>2,105,970</b>	<b>68%</b>		<b>Total 100 MH</b>		<b>214,206</b>

Selected data Regional Recreation Services

October-27-15

Service Name	North Cariboo Recreation				Central Cariboo Recreation				South Cariboo Recreation					
	<b>Electoral Areas</b>	01 - Residential	1,092,555	29%	<b>Electoral Areas</b>	01 - Residential	850,974	27%	<b>Electoral Areas</b>	01 - Residential	462,606	65%		
		02 - Utilities	210,987	6%		02 - Utilities	119,731	4%		02 - Utilities	26,277	4%		
		04 - Major Ind	44	0%		04 - Major Ind	-	0%		04 - Major Ind	-	0%		
		05 - Light Ind	7,891	0%		05 - Light Ind	3,508	0%		05 - Light Ind	1,338	0%		
		06 - Business	64,230	2%		06 - Business	24,711	1%		06 - Business	6,136	1%		
		07 - MFL	161	0%		07 - MFL	-	0%		07 - MFL	0	0%		
		08 - Rec/NFP	4,099	0%		08 - Rec/NFP	615	0%		08 - Rec/NFP	2,053	0%		
		09 - Farm	2,443	0%		09 - Farm	668	0%		09 - Farm	1,391	0%		
		<b>Total E A</b>	<b>1,382,410</b>	<b>37%</b>		<b>Total E A</b>	<b>1,000,207</b>	<b>32%</b>		<b>Total E A</b>	<b>499,801</b>	<b>70%</b>		
		<b>Combined</b>	01 - Residential	2,029,044	55%	<b>Combined</b>	01 - Residential	1,867,306	60%	<b>Combined</b>	01 - Residential	510,349	71%	
		02 - Utilities	287,873	8%		02 - Utilities	259,311	8%		02 - Utilities	62,454	9%		
		04 - Major Ind	604,230	16%		04 - Major Ind	114,850	4%		04 - Major Ind	65,981	9%		
		05 - Light Ind	47,844	1%		05 - Light Ind	37,406	1%		05 - Light Ind	3,918	1%		
		06 - Business	744,726	20%		06 - Business	825,140	27%		06 - Business	67,472	9%		
		07 - MFL	161	0%		07 - MFL	-	0%		07 - MFL	0	0%		
		08 - Rec/NFP	4,250	0%		08 - Rec/NFP	1,470	0%		08 - Rec/NFP	2,332	0%		
		09 - Farm	2,562	0%		09 - Farm	693	0%		09 - Farm	1,501	0%		
		<b>Total Combined</b>	<b>3,720,690</b>	<b>100%</b>		<b>Total Combined</b>	<b>3,106,177</b>	<b>100%</b>		<b>Total Combined</b>	<b>714,007</b>	<b>100%</b>		
		<b>Tax Rate</b> <i>(\$ / \$1,000 of assessed value)</i>	<b>Quesnel</b>	<b>\$2.51</b>		<b>Tax Rate</b> <i>(\$ / \$1,000 of assessed value)</i>	<b>Williams Lake</b>	<b>\$1.91</b>		<b>Tax Rate</b> <i>(\$ / \$1,000 of assessed value)</i>	<b>100 Mile House</b>	<b>\$0.97</b>		
		<b>Electoral Area</b>	<b>\$1.79</b>			<b>Electoral Area</b>	<b>\$1.44</b>			<b>Electoral Area</b>	<b>\$0.64</b>			
		<b>Combined</b>	<b>\$2.19</b>			<b>Combined</b>	<b>\$1.73</b>			<b>Combined</b>	<b>\$0.71</b>			
	<b>Residential Rate of Taxation</b> <i>(\$ / \$100,000 of assessed value)</i>	<b>Quesnel &amp; EA</b>	<b>\$154</b>		<b>Residential Rate of Taxation</b> <i>(\$ / \$100,000 of assessed value)</i>	<b>W Lake &amp; EA</b>	<b>\$129</b>		<b>Residential Rate of Taxation</b> <i>(\$ / \$100,000 of assessed value)</i>	<b>Electoral Area</b>	<b>\$55</b>			
		<i>(incl 2015 incr for Arena)</i>								<b>Dist 100 MH est</b>	<b>\$39</b>			
<b>Total Budget (2015 year)</b>	<b>Revenue</b>	<b>Requisition</b>	<b>3,720,690</b>	<b>\$ 195.83</b>	<b>Revenue</b>	<b>Requisition</b>	<b>3,106,177</b>	<b>\$ 177.50</b>	<b>Revenue</b>	<b>Requisition</b>	<b>714,007</b>	<b>\$ 84.00</b>		
		<b>Other Revenue</b>	<b>753,795</b>	<b>39.67</b>		<b>Other Revenue</b>	<b>433,293</b>	<b>24.76</b>		<b>Other Revenue</b>	<b>56,110</b>	<b>6.60</b>		
		<b>Prior Surplus</b>	<b>190,602</b>	<b>10.03</b>		<b>Prior Surplus</b>	<b>134,441</b>	<b>7.68</b>		<b>Prior Surplus</b>	<b>14,280</b>	<b>1.68</b>		
		<b>Total</b>	<b>4,665,087</b>	<b>\$ 245.53</b>		<b>Total</b>	<b>3,673,911</b>	<b>\$ 209.94</b>		<b>Total</b>	<b>784,397</b>	<b>\$ 92.28</b>		
		<b>Expense</b>	<b>Mgmt Agmt (net)</b>	<b>2,190,000</b>	<b>\$ 115.26</b>		<b>Expense</b>	<b>Mgmt Agmt (net)</b>	<b>1,567,721</b>	<b>\$ 89.58</b>		<b>Expense</b>	<b>Mgmt Agmt (net)</b>	<b>-</b>
			<b>Oper - Halls</b>	<b>108,216</b>	<b>5.70</b>	<i>(separate serv)</i>		<b>Oper - Halls</b>	<b>-</b>	<b>-</b>			<b>Oper - Halls</b>	<b>-</b>
			<b>Contract other</b>	<b>160,000</b>	<b>8.42</b>		<b>Contract other</b>	<b>102,500</b>	<b>5.86</b>		<b>Contract other</b>	<b>364,500</b>	<b>42.88</b>	
			<b>Labour (CRD)</b>	<b>22,149</b>	<b>1.17</b>		<b>Labour (CRD)</b>	<b>22,149</b>	<b>1.27</b>		<b>Labour (CRD)</b>	<b>12,221</b>	<b>1.44</b>	
			<b>Consult/Prof</b>	<b>75,000</b>	<b>3.95</b>		<b>Consult/Prof</b>	<b>-</b>	<b>-</b>		<b>Consult/Prof</b>	<b>-</b>	<b>-</b>	
		<i>(mostly insur)</i>	<b>O/Head-other</b>	<b>93,644</b>	<b>4.93</b>	<i>(mostly insur)</i>		<b>O/Head-other</b>	<b>74,242</b>	<b>4.24</b>	<i>(40 % insur)</i>		<b>O/Head-other</b>	<b>57,464</b>
		<b>Debt service</b>	<b>-</b>	<b>-</b>	<i>(expir 2016)</i>		<b>Debt service</b>	<b>207,825</b>	<b>11.88</b>	<i>(expir &gt; 2020)</i>		<b>Debt service</b>	<b>175,728</b>	<b>20.67</b>
	<i>(timing arena)</i>	<b>Capex</b>	<b>1,137,600</b>	<b>59.87</b>	<i>(timing pool)</i>		<b>Capex</b>	<b>1,462,000</b>	<b>83.54</b>		<b>Capex</b>	<b>100,000</b>	<b>11.76</b>	
		<b>Capex - Halls</b>	<b>160,895</b>	<b>8.47</b>	<i>(separate serv)</i>		<b>Capex - Halls</b>	<b>-</b>	<b>-</b>		<b>Capex - Halls</b>	<b>-</b>	<b>-</b>	
		<b>Trfr to Cap rsrv</b>	<b>100,000</b>	<b>5.26</b>	<i>(timing pool)</i>		<b>Trfr to Cap rsrv</b>	<b>-</b>	<b>-</b>		<b>Trfr to Cap rsrv</b>	<b>60,000</b>	<b>7.06</b>	

Selected data Regional Recreation Services

October-27-15

Service Name	North Cariboo Recreation			Central Cariboo Recreation			South Cariboo Recreation		
	Budgeted Surplus	617,583	32.50	Budgeted Surplus	237,474	13.57	Budgeted Surplus	14,484	1.70
	Total	4,665,087	\$ 245.53	Total	3,673,911	\$ 209.94	Total	784,397	\$ 92.28
Operations Manager	City of Quesnel			City of Williams Lake			CanLan Ice Sports		
Operations Budget Management Contract (2014 year)		Actual	Budget		Actual	Budget	Management Fee	Actual	Budget
	Operating Expenditures	3,440,321	3,443,621	Operating Expenditures	2,590,877	2,617,426	Subsidy (net op costs)	\$ 55,000	\$ 55,000
	Operating Revenues	(1,358,070)	(1,285,000)	Operating Revenues	(1,146,855)	(1,130,292)	Operating Expenditures - actual	157,500	157,500
	Net Operating Expenditures	2,082,251	2,158,621	Net Operating Expenditures	1,444,022	1,487,134	Operating Revenues - actual	510,265	
							Operating Revenues - actual	(486,819)	
							Net Operating Expenditures	\$ 235,946	\$ 212,500
	Capital Expenditures	415,372	365,000	Capital Expenditures	597,167	570,000	Capital Expenditures	186,235	122,000
Services/Programs Revenues		<i>% of total</i>			<i>% of total</i>				
	Facility Rentals	\$ 409,918	30%	Facility Rentals	378,725	33%			
	Passes/Fees	521,959	38%	Passes/Fees	309,428	27%			
	Swim Lessons	87,172	6%	Swim Lessons	69,848	6%			
	Programs	118,906	9%	Programs	245,048	21%			
	Lockers	31,568	2%	Lockers	9,172	1%			
	Retail Sales	108,722	8%	staffing?	Retail Sales	16,005	1%	incl agreements	
	Advertisizing	16,595	1%	Advertisizing	28,764	3%			
	Grants	44,809	3%	Grants	63,771	6%			
	Other	18,422	1%	Other	26,095	2%			
	<b>\$ 1,358,070</b>	<b>100%</b>		<b>1,146,855</b>	<b>100%</b>				
Expenditures		<i>% of Personnel</i>			<i>% of Personnel</i>				
	Management Coordinator	\$ 226,100	9%	Management Coordinator	191,820	10%			
	Personnel	1,954,500	80%	Personnel	1,737,973	89%			
	Train/travel	30,469	% of total	1%	Train/travel	14,899	% of total	1%	
	<b>Personnel</b>	<b>\$ 2,428,698</b>	<b>71%</b>	<b>100%</b>	<b>Personnel</b>	<b>1,944,693</b>	<b>75%</b>	<b>100%</b>	
	Contr/Consult	70,120	2%	Contr/Consult	40,492	2%			
	OperSuplMat	247,900	7%	OperSuplMat	180,337	7%			
	Mtce/Repair	237,320	7%	Mtce/Repair	34,855	1%			
	Util (incl phone)	256,401	7%	Util (incl phone)	256,367	10%			
	Advertisizing	27,261	1%	Advertisizing	27,090	1%			
	Admin Fees	107,304	3%	Admin Charge	75,462	3%			
	Other	65,317	2%	Other	31,580	1%			
		<b>\$ 3,440,321</b>	<b>100%</b>		<b>2,590,877</b>	<b>100%</b>			

**Selected data Regional Recreation Services**

**October-27-15**

Service Name	North Cariboo Recreation			Central Cariboo Recreation			South Cariboo Recreation					
Program details	2015 Budget ? (at what point in time?)			2015 Budget ? (at what point in time?)			2014 Actuals					
		Revenue	Expend	Net Rev / (Exp)		Revenue	Expend	Net Rev / (Exp)	Revenue	Expend	Net Rev / (Exp)	
	Administration	163,600	700,000	(536,400)	Administration	-	672,263	(672,263)	Mgmt fee		55,000	(55,000)
	Maintenance	14,000	713,950	(699,950)	Maintenance	-	820,733	(820,733)	Subsidy		157,500	(157,500)
	Aquatics	440,800	674,050	(233,250)	Pool	420,082	659,218	(239,137)	Administration	-	120,262	(120,262)
	Recreation Pgrm	276,800	242,250	34,550	Recreation Pgrms	267,982	185,383	82,599				
	Arts Program	21,700	115,300	(93,600)								
	Arena	406,450	1,000,300	(593,850)	Arena	401,913	226,699	175,214				
					Gibraltar Room	27,030	39,974	(12,944)	Ice / Fields	382,026	314,657	67,369
									Lounge/Restrau	82,183	75,345	6,838
								Space Rental	6,541	-	6,541	
								Sign Advert	14,910	-	14,910	
								Vending/other	1,159	-	1,159	
	<b>1,323,350</b>	<b>3,445,850</b>	<b>(2,122,500)</b>		<b>1,089,976</b>	<b>2,564,297</b>	<b>(1,474,320)</b>		<b>486,819</b>	<b>722,764</b>	<b>(235,945)</b>	
				<b>ESTIMATED allocation of Admin and Mtce (per GP)</b>								
					Revenue	Expend	Net Rev / (Exp)					
				Administration	-	430,248	(430,248)					
				Maintenance	-	57,451	(57,451)					
				Pool	420,082	939,051	(518,970)					
				Recreation Pgrms	267,982	353,449	(85,467)					
				Gibraltar Room	27,030	71,318	(44,288)					
				Arena	401,913	752,752	(350,839)					
					<b>1,117,006</b>	<b>2,604,270</b>	<b>(1,487,264)</b>					
Staffing	General Manager Comm Serv Recreation Manager Facilities Manager Arts Coordinator Recreation Coordinator Aquatic Coordinator Clerk - School Bookings Clerk - Twin Arenas			Facility Mtce	1.00 FTE Coordinator 5.00 FTE personnel 6.00 Casual FacMtce empl - Hrs / yr ?							
				Aquatics	0.50 FTE Mgr Active Living 0.25 FTE Recreation Programmer 1.00 FTE Aquatics Coord 3.00 FTE Instruct/Guards 11.00 Casual Instruct/Guards - Hrs / yr?							
				Program Admin	0.50 FTE Mgr Active Living 1.00 FTE Rec Coordinator 0.25 FTE Rec Programmer							





**Selected data Regional Recreation Services**

**October-27-15**

Service Name	North Cariboo Recreation	Central Cariboo Recreation	South Cariboo Recreation
	(defined below)  Operating hours 5,175 Hours <i>(All facilities - 50 X weekly hrs of operations from active living guide - ignore shutdowns, holidays etc)</i> User fees per operating hour \$ 225.99 per Hr Personnel costs per operating hour \$ 469.31 per Hr  Operating hours (xtra hr wt room) 5,425 Hours User fees per operating hour \$ 215.58 per Hr Personnel costs per operating hour \$ 447.69 per Hr	(defined below)  Operating hours General 4,925 Hours User fees per operating hour \$ 205.53 per Hr Personnel costs per operating hour \$ 394.86 per Hr	("admin" plus Mgmt fee & subsidy) 332,762 115%