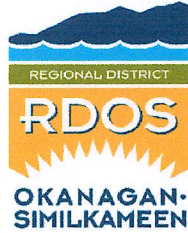


# **Regional District of Okanagan-Similkameen**

## **Statement of Financial Information**

**For the year ended December 31, 2025**



## Regional District of Okanagan-Similkameen

The financial statements contained in this Statement of Financial Information under the *Financial Information Act* (the *Act*) have been prepared by management in accordance with Canadian Generally Accepted Accounting Principles or stated accounting principles, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the 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.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal controls.

The external auditors, BDO Canada LLP, conduct an independent examination, in accordance with Canadian Generally Accepted Auditing Standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required in the *Act*. Their examination includes a review and evaluation of the organization's system of internal controls and appropriate tests and procedures to provide reasonable assurance that the financial statements are free from material misstatement.

Regional District of Okanagan-Similkameen

Noelle Evans-MacEwan, CA, CPA  
Chief Financial Officer

June 18, 2026

Date

**Regional District of Okanagan-Similkameen**  
For the year ended December 31, 2025

**Statement of Financial Information Approval**

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all of the statements and schedules included in this Statement of Financial Information produced under the *Financial Information Act*.



Noelle Evans-MacEwan, CA, CPA  
Chief Financial Officer

June 18, 2026

Date



Mark Pendergraft  
Chair

June 18, 2026

Date

*Prepared under the Financial Information Regulation, Schedule 1, Section 9*

Regional District of Okanagan-Similkameen  
101 Martin Street  
Penticton, BC V2A 5J9  
250-492-0273  
[www.rdos.bc.ca](http://www.rdos.bc.ca)

**Regional District of Okanagan-Similkameen**  
**For the year ended December 31, 2025**

**Statement of Board Remuneration and Expenses**

Name	Position	Remuneration	Expenses
BARKWILL, RICHARD	Director	19,240	749
BLOOMFIELD, JULIUS	Director	17,892	-
BUSH, GEORGE D	Director	39,766	2,021
CHAHAL, IRWIN	Director	39,521	4,664
COYNE, ROBERT B	Director	39,246	-
COYNE, SPENCER	Director	19,471	3,968
D'ANDREA, JAMES	Alternate Director	1,248	-
FEDRIGO, ADRIENNE	Director	39,997	8,872
GETTENS, RILEY	Director	39,811	10,493
GILBERT, ISAAC	Director	20,162	-
GRAHAM, RYAN	Director	17,291	-
HOLLEY, ARDEN	Alternate Director	312	-
HOLMES, DOUGLAS	Director	18,123	654
HUNTER, TREVOR	Alternate Director	1,144	-
JOHANSEN, MARTIN	Director	22,528	1,654
KNODEL, RICK	Director	2,327	-
KONANZ, HELENA	Director	4,629	-
MANNING, VIRGINIA	Alternate Director	1,248	-
MASON, BRIAN	Alternate Director	1,248	-
MCKORTOFF, SUZAN H	Director	19,055	1,711
MONTEITH, SUBRINA	Director	39,997	4,061
PENDERGRAFT, MARK	Chair	84,966	12,272
PIERRE, JOSEPH	Alternate Director	1,248	-
REYNEN, JASON	Director	10,052	-
ROBERTS, TIMOTHY	Director	41,617	6,619
STEWART, SHANNON	Alternate Director	1,529	-
STRINGFELLOW, CORINNE	Alternate Director	1,248	-
TAYLOR, MATTHEW	Director	41,154	5,055
TRAINER, ERIN	Alternate Director	1,298	45
VEINTIMILLA, PETRA	Alternate Director	312	181
WATT, CAMPBELL D	Director/Vice Chair	27,362	-
WIEBE, JASON	Director	18,824	324
		<b>\$ 633,866</b>	<b>\$ 63,343</b>

## Regional District of Okanagan-Similkameen

For the year ended December 31, 2025

### Statement of Employee Remuneration and Expenses - \$75,000 and Over

Name	Position	Remuneration	Expenses
ABBOTT, ANDREW	Parks & Facilities Leadhand	83,804	1,720
ATIENZA, VENUS	Engineering Technologist I	85,506	1,819
AUCOIN, MARC	Legislative Services Coordinator	86,346	2,855
BAQUEDANO, DANA	Environmental Technician	90,320	508
BARROQUEIRO, LUIS	Help Desk Technician	81,403	850
BATTEN, TRACEY	Managing Director/Corporate Officer	114,692	6,345
BENN, ADAM	Systems Administrator	93,485	1,846
BENNETT, WENDY	Solid Waste Facilities Coordinator	127,198	342
BETTS, KRISTINA	Systems Operator IV	98,468	1,883
BLOOMFIELD, LIISA	Senior Manager of Public Works	148,100	3,605
CARLSON, DAVID	Utilities Foreman - Water	123,705	474
* CHAN, GILBERT	Emergency Program Coordinator	95,348	5,563
* CHATTERSON, KELLY	GIS Coordinator	92,488	1,145
* CLARKE, DEBBIE	Accounting Clerk II	77,585	515
CRAMM, GILLIAN	Deputy Corporate Officer	107,074	2,140
DONEGAN, TIMOTHY	Bylaw Enforcement Coordinator	77,744	149
DUONG, KHANH	Disaster Risk Planner	76,425	-
DUONG, SHANNON	Planner II	93,439	3,428
ERNST, KATHARINA	Manager of Financial Operations	113,132	14,111
ERXLEBEN, NORMAN	Building Official I	92,652	1,791
* EVANS-MACEWAN, NOELLE	Managing Director Financial & Information Serv/CFO	214,315	9,896
* FILLION, ALLEN	Managing Director Development & Infrastructure Serv	199,256	7,918
* FINNSSON, NILS	Networks Systems Administrator	107,608	-
FIORITO, SHELLEY	Manager of Engineering Services	97,657	1,680
FLAMENCO, OTTO	Parks Leadhand	88,723	1,419
FOSTER, ROBERT ANDY	Manager of Recreation and Facilities	111,493	5,622
GABELHEI, KYLE	Manager of Solid Waste	103,353	2,377
GARRISH, CHRISTOPHER	Senior Manager of Planning Services	146,366	4,380
GRANT, NATHAN	Accountant II	96,933	4,477
HATCH, MATTHEW	Executive Assistant	94,287	1,034
HAYNES, RAYMOND	Heavy Equipment Operator I	78,979	-
HILLMAN, JONATHAN	Utilities Sub-Foreman	110,520	1,095
HOLMAN, JACK	Systems Operator I	79,636	4,230
HOUGH, AARON	Building Official II	102,793	708
HOULIHAN, SHANE	Emergency Program Coordinator	97,456	3,270
HUGHES, CRAIG	Environmental Technologist	109,420	932
IANNELLA, ANTHONY	Protective Services Coordinator/Fire Chief	82,256	1,020
* JONES-MIDDLETON, DEBORAH	Senior Manager of Protective Services	146,770	4,588
JUCH, STEPHEN	Utilities Engineering Specialist	109,285	3,107
KALACIS, JOAN	Human Resources/OH&S Advisor	87,253	-
KENT, BENJAMIN	Planner II	91,270	1,653
KHATRI, RAHUL	Engineering Technologist I	78,262	2,517
* KOCH, MARK	Managing Director Community & Environmental Serv	182,040	5,789
LOUCKS, TODD	Building Official III	113,942	742
LOUIE, KELSEY	Systems Operator II	85,207	2,440
MAHYR, ADRIAN	Heavy Equipment Operator I	78,206	-
MAKING, MICHAEL(WAYNE)	Deputy Chief Financial Officer	109,482	5,728
MALDEN, CHRISTY	Managing Director/Corporate Officer	179,029	986
MARTIN, COLIN	Planner I	87,920	885

**Regional District of Okanagan-Similkameen**  
**For the year ended December 31, 2025**

**Statement of Employee Remuneration and Expenses - \$75,000 and Over - cont'd**

Name	Position	Remuneration	Expenses
MCCALLUM, LIAM	Systems Operator II	88,701	1,335
MELO, JAMIE	Systems Operator III	85,764	1,071
* MOORE, COURTNEY	Community Services Coordinator I	77,027	224
* MORGAN, KARMEN	Senior Manager of Human Resources	141,140	259
* MURRAY, CYNTHIA	Community Services Coordinator I	76,537	1,109
NICHOLSON, SHELBY	Accounting Clerk II	77,218	-
OAKS, ROSEMARY	Utilities Coordinator	76,844	916
PALMER, ROBERT	Environmental Supervisor	120,658	958
PETRY, MARK	Senior Manager of Building & Enforcement Services	125,084	2,886
* PHILIPPS, LAURA	Payroll and Benefits Advisor	107,512	569
REIMER, JONI	Waste Reduction Coordinator	87,436	907
* ROTH, TIMOTHY	Projects Supervisor	89,018	-
* SEITZ, GILLIAN	Disaster Risk Planner	80,940	-
SEMEGEN, MYRON	Engineering Supervisor	89,981	-
* SHUTTLEWORTH, JUSTIN	Manager of Parks	112,367	2,353
SKINNER, PETER	Parks and Facilities Supervisor	124,346	766
SMETANKA, CHARLOTTE	GIS Analyst	85,702	-
SMITH, ALLISON	GIS Technician	80,974	5,821
STANG, BAILLIE	Application Business Analyst	85,702	-
STEWART, CHRISTINA	Accountant I	94,407	-
* THOMPSON, ERICK	Senior Manager of Communication and Engagement	109,208	4,447
UMMENHOFER, MIKE	Manager of Procurement	129,651	1,568
* VAISLER, SEAN	Manager of Emergency Services	146,980	6,132
* WECKEL, RUDOLF	Projects Coordinator II	92,837	-
WELLER, MATTHEW	Manager of Sustainability and Strategic Projects	99,090	2,959
WIGLEY, NANCY	Recreation Coordinator	77,748	3,254
WILLIAMS, BRADLEY	Systems Operator II	88,550	1,575
WOLF, ANTON	Building Official III	113,743	742
* WOODMAN, CANDISS	Accountant I	98,440	1,601
WOODS, MARK	Senior Manager of Community Services	95,632	-
YURICK, RODNEY	Systems Operator II	85,484	1,277
* ZAFFINO, JIM	Chief Administrative Officer	262,705	8,564
ZAHARA, DUSTIN	Engineering Technologist I	75,333	178
		<b>8,611,390</b>	<b>181,053</b>
Other employees with remuneration and expenses of less than \$75,000*		<b>5,211,177</b>	<b>55,235</b>
Total Employee Salaries Paid		<b>\$ 13,822,567</b>	<b>\$ 236,288</b>

\* The remuneration figures shown above include \$66,140 in overtime wages attributed to Emergency Operations

**Reconciliation of Employee Remuneration**

Elected Officials	633,866
Employees	<u>13,822,567</u>
Total Remuneration	<u>14,456,434</u>

**Reconciling Items**

Employer's cost of benefits	2,808,605
Payroll of organizations consolidated in f/s but not paid by RDOS	487,601
Payroll related to OSRHD	(72,961)
Taxable benefits	(66,917)
Miscellaneous reconciling items*	<u>(234,513)</u>
Reconciled total	<b>\$ 17,378,248</b>

Total per Financial Statements - Expenditure by Object

**\$ 17,378,248**

\*The Financial Statements are prepared on a consolidated basis using the accrual method of accounting, whereas the employee remuneration schedule is prepared on a calendar cash payment basis.

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

**Regional District of Okanagan-Similkameen**  
**For the year ended December 31, 2025**

**Statement of Severance Agreements**

There was one severance agreement under which payment commenced between RDOS and its non-unionized employees during fiscal year 2025.

This agreement represents three months compensation\*.

\* "Compensation" agreements were determined based on salary, and/or salary and payment in lieu of benefits.

*Prepared under the Financial Information Regulation, Schedule 1, subsection 6(7) and (8)*

**Regional District of Okanagan-Similkameen**  
**For the year ended December 31, 2025**

**Schedule of Payments to Suppliers of Goods or Services - \$25,000 and Over**

<u>Supplier Name</u>	<u>Amount</u>
0962370 BC LTD dba MODULAR ELECTRIC	98,797
1017573 BC LTD dba FIRE TRAINING SOLUTIONS	109,458
1223464 BC LTD. dba BANNISTER CHEVROLET BUICK	73,605
ACERA INSURANCE SERVICES LTD	483,182
ALLANS HOSE N'ALL	40,572
ALUMICHEM CANADA INC	29,345
AMAZON.COM	77,122
ANARCHIST MOUNTAIN COMMUNITY SOCIETY	29,776
ANDREW SHERET LTD	160,465
APEX MOUNTAIN RESORT LTD.	31,874
APPLE STORE	28,965
AQUA-BILITY PROJECTS LTD	56,042
ASSOCIATED FIRE SAFETY GROUP INC	87,317
AVOCETTE TECHNOLOGIES INC	54,923
BANNISTER KIA PENTICTON	34,861
BARRY BEECROFT FUEL DIST. LTD	155,132
BCGEU CONTROLLER	154,573
BC GRAPEGROWERS' ASSOCIATION	25,000
BC TRANSIT	893,268
BDO CANADA LLP	111,501
BEE-CLEAN BUILDING MAINTENANCE INC	70,453
BETTS ELECTRIC LTD	61,293
BIGG E'S ANIMAL CONTROL SERVICES LTD	157,085
BLACK PRESS GROUP LTD	27,178
BRANDT ENTERPRISES LTD dba ZEP OKANAGAN	30,023
BROGAN FIRE & SAFETY	112,922
BRONAG CONTRACTING LTD	278,711
BTN EXCAVATING LTD	638,032
CANADA SAFETY EQUIPMENT LTD	38,670
CANADIAN TIRE #351	29,951
CARO ANALYTICAL SERVICES	161,582
CENTRIX CONTROL SOLUTIONS LP - KELOWNA	54,476
CENTRALSQUARE CANADA SOFTWARE INC.	67,564
CITY OF KELOWNA	425,802
CITY OF PENTICTON	1,089,848
COLLABWARE SYSTEMS INC	46,883
COMMUNITY ENERGY ASSOCIATION	51,025
DBM COMMUNICATIONS INC	39,345
DELCO AUTOMATION INC	47,589
DIAMOND HEAD CONSULTING LTD	111,380
DIAMOND P. HOLDINGS LTD. dba VALUE CONTRACTING	54,189
DIGITAL POSTAGE ON CALL	75,000
DIVERSE ECONOMY LTD. dba SOUTHERN INTERIOR	111,527
DOUGLAS LAKE EQUIPMENT LTD. dba GERARDS	107,172
DUKA ENVIRONMENTAL SERVICES LTD	28,746
DUTCHIES TRANSFER (2005) LTD	62,274
ECLIPSE HELICOPTERS LTD	46,589

**Regional District of Okanagan-Similkameen**  
**For the year ended December 31, 2025**

**Schedule of Payments to Suppliers of Goods or Services - \$25,000 and Over - cont'd**

<u>Supplier Name</u>	<u>Amount</u>
ECORA ENGINEERING & ENVIRONMENTAL LTD	136,636
ECOSCAPE ENVIRONMENTAL CONSULTANTS LTD	50,745
EMERALD IRRIGATION & LANDSCAPE CONSTRUCTION	35,308
ESCRIBE SOFTWARE LTD	25,819
ESRI CANADA LIMITED	78,760
EUNA SOLUTIONS INC	47,227
EXTROPIC ENERGY INC	74,544
FIRST WEST CREDIT UNION	50,065
FLOWSYSTEMS DISTRIBUTION INC	777,004
FORTIS BC - ELECTRICITY	775,895
FORTIS BC - NATURAL GAS	32,937
FOUNTAIN TIRE (PENTICTON) CO. LTD	91,508
FRASER VALLEY REFRIGERATION LTD	28,136
FRONTLINE MACHINERY LTD	447,720
GOLD STAR FENCING INC	92,023
GFL ENVIRONMENTAL INC	1,154,322
GFL ENVIRONMENTAL SERVICES INC	41,354
GREYBACK CONSTRUCTION LTD	1,030,271
GRIZZLY EXCAVATING LTD	124,281
GROUP SOURCE	156,248
HAIRTRIGGER EXCAVATING LTD	31,137
HANDFORD SMIRLE LLP	106,949
HANDFORD SMIRLE LLP - IN TRUST	9,500,249
HARMONY AUTO SALES LTD dba HARMONY HONDA	35,501
HARTWICK HEATING AND AIR CONDITIONING LTD	36,690
HAWG WILD MECHANICAL	25,590
HAZ BINZ LTD	33,170
HOULE ELECTRIC LIMITED	31,625
HUB FIRE ENGINES & EQUIPMENT LTD	508,099
HUMPHREY DEBORAH L	25,000
HUSKA HOLDINGS LTD	717,259
INLAND TRUCK & EQUIPMENT LTD	46,518
INTERIOR ROOFING (2011) LTD	92,283
INTERNATIONAL FLOOD CONTROL CORP	630,000
IPL NORTH AMERICA	2,404,615
IT BLUEPRINT SOLUTIONS INC	320,236
JAFSA SIGNS LTD	95,363
JENSEN SAND CLEANING	30,256
JUSTICE INSTITUTE OF B.C.	43,764
KIMCO CONTROLS LTD	60,196
KOOTENAY SWIFTWATER SPECIALISTS	25,713
KWP CARRIAGE INC dba PENTICTON TOYOTA	114,151
LARRATT AQUATIC CONSULTING LTD	66,269
LENOVO CANADA INC	47,406
LIGHTSHIP WORKS INC	28,000
MCELHANNEY CONSULTING SERVICES LTD	84,118
MEADS LAUREN	49,943

## Regional District of Okanagan-Similkameen

For the year ended December 31, 2025

### Schedule of Payments to Suppliers of Goods or Services - \$25,000 and Over - cont'd

Supplier Name	Amount
MEARL'S MACHINE WORKS LTD	87,587
MEGA-TECH	66,364
MICROSOFT CANADA INC	208,516
MICRO COM SYSTEMS LTD	28,138
MONERIS MERCHANT SERVICES	109,624
MOODY MICHAEL	249,867
MPE ENGINEERING LTD	53,988
MUNICIPAL INSURANCE ASSN OF BC	169,679
MUNICIPAL PENSION PLAN	1,771,909
MUNICIPAL FINANCE AUTHORITY OF BC - LEASING	119,940
NARAMATA CENTRE SOCIETY	71,410
NARAMATA YACHT CLUB	35,000
NEARMAP US INC	59,759
NEILSON STRATEGIES INC	57,965
OKANAGAN AND SIMILKAMEEN INVASIVE SPECIES SOCIETY	89,250
OK EXCAVATING	65,693
OLIVER TOWN OF	1,665,729
OLIVER & DISTRICT HERITAGE SOCIETY	200,500
OLIVER/OSOYOOS SEARCH AND RESCUE SOCIETY	30,000
OLIVER TOURISM ASSOCIATION	56,000
OLIVER COMMUNITY THEATRE SOCIETY	124,200
OMEGA COMMUNICATIONS LTD	102,035
OPUS CONSULTING GROUP LTD	31,174
ORCA ASPHALT MAINTENANCE INC	341,932
OSOYOOS TOWN OF	859,598
OSOYOOS INDIAN BAND	35,029
OSOYOOS MUSEUM SOCIETY	53,639
PENTICTON & AREA COOPERATIVE ENTERPRISES	322,050
PANEVO ENERGY LIMITED	30,168
PENTICTON INDIAN BAND smpink'tn	75,850
PENTICTON & DISTRICT SEARCH & RESCUE	30,000
PETRO CANADA	27,018
PRINCETON TOWN OF	682,499
PRINCETON GROUND SEARCH AND RESCUE SOCIETY	30,000
PROVINCE OF BRITISH COLUMBIA	275,876
RECEIVER GENERAL FOR CANADA	3,903,793
REGIONAL DISTRICT OF CENTRAL OKANAGAN	231,095
REMAX PENTICTON REALTY	80,424
REMAX PENTICTON REALTY - IN TRUST	700,000
RIDING ENGINEERING	27,290
ROCKY MOUNTAIN PHOENIX	120,559
ROGERS	56,765
ROLLINS MACHINERY LTD	35,840
SENKULMEN UTILITIES LTD	105,470
SERVICES FLO INC	86,693
SHERWOOD TROPHIES & SIGNS LTD	38,548
SIMILKAMEEN COUNTRY DEVELOPMENT ASSOCIATION	25,080

**Regional District of Okanagan-Similkameen**  
**For the year ended December 31, 2025**

**Schedule of Payments to Suppliers of Goods or Services - \$25,000 and Over - cont'd**

<u>Supplier Name</u>	<u>Amount</u>
SIMILKAMEEN VALLEY PLANNING SOCIETY	30,000
SOUTH OKANAGAN SECURITY SERVICES LTD	25,445
SOUTH OKANAGAN TREE WORKS LTD	32,619
SPERLING HANSEN ASSOCIATES INC	149,330
STAPLES BUSINESS DEPOT #117	26,995
STAPLES ADVANTAGE	27,405
STEELWOOD STRUCTURES LTD	108,045
SUMMIT VALVE AND CONTROLS INC	161,957
SUPERIOR SEPTIC SERVICES INC	52,823
T&A ROCK WORKS INC	33,264
TELUS	127,099
TELUS HEALTH (CANADA) LTD	807,449
TERRACOM SYSTEMS LTD	48,893
TETRA TECH CANADA INC	149,862
THE ROC DOC VENTURES	25,272
TOLKO INDUSTRIES LTD	124,916
TOTAL POWER LTD	25,089
TRACE ASSOCIATES INC	53,130
TROJAN TECHNOLOGIES GROUP ULC	121,330
TRUE CONSULTING LTD	138,490
TULAMEEN COMMUNITY CLUB	31,265
TWINCON ENTERPRISES LTD	200,439
ULINE CANADA CORPORATION	29,381
UNIFIRST CANADA LTD	32,115
UNIVERUS SOFTWARE CANADA INC	48,055
UPANUP STUDIOS INC	66,890
URBAN SYSTEMS LTD	54,462
URBANICS CONSULTANTS LTD	28,203
VORTEX PUMPS LTD	46,482
WADE TECHNOLOGIES LTD	49,027
WASP MANUFACTURING LTD	102,896
WASTE CONNECTIONS OF CANADA INC	1,901,430
WFR WHOLESALE FIRE & RESCUE LTD	74,500
WILDSTONE CONSTRUCTION & ENGINEERING LTD.	1,110,092
WILDSTONE ENVIRONMENTAL LTD	526,676
WORKSAFE BC	377,538
YASTREMSKI ASSOCIATES INC. dba SUSTAINABLE PROJECTS GROUP	534,388
YOUNG ANDERSON BARRISTERS & SOLICITORS	82,051
ZOHO CORPORATION	45,704
<b>Total Supplier Payments \$25,000 and Over</b>	<b>48,442,540</b>
<b>Supplier Payments Less Than \$25,000</b>	<b>3,942,602</b>
<b>Total Supplier Payments</b>	<b><u>\$ 52,385,142</u></b>

Note: The payments to suppliers figures shown above include approximately \$84,497 in expenses attributed to Emergency Operations

**Regional District of Okanagan-Similkameen**  
**For the year ended December 31, 2025**

**Schedule of Payments to Suppliers for Grants and Contributions**

Total of Grants Exceeding \$25,000	866,506
Total of Contributions Exceeding \$25,000	38,633
Total of Grant and Contributions under \$25,000	117,010
Total of All Grants and Contributions	<u><b>\$ 1,022,149</b></u>

**Reconciliation of Supplier Payments**

Total supplier payments	52,385,142
Total grant and contribution payments	<u>1,022,149</u>
	53,407,291
Reconciling Items:	
Salaries and benefits	14,456,434
Amortization/Accretion	5,134,200
Acquisition of tangible capital assets	(19,661,433)
Expenses of organizations consolidated in f/s but not paid by RDOS	537,460
Employee portion of payroll deductions and benefits	(4,382,858)
Prepays	(68,086)
GST	(376,088)
Interest and lease payments	1,180,659
Miscellaneous reconciling items*	<u>(1,244,338)</u>
Reconciled total	<u><b>\$ 48,983,241</b></u>
Total per Financial Statements - Expenditure by Object	<b>\$ 48,983,241</b>

\*The Financial Statements are prepared on a consolidated basis using the accrual method of accounting, whereas the supplier payments schedule is prepared on a calendar cash payment basis.

*Prepared under the Financial Information Regulation, Schedule 1, Section 7*

**Regional District of Okanagan-Similkameen**  
**For the year ended December 31, 2025**

A Schedule of Guarantees and Indemnity payments has not been prepared because the Regional District of Okanagan-Similkameen has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.