



District of Highlands
Statement of Financial Information
For the Year Ended December 31, 2018
(Unaudited)

DISTRICT OF HIGHLANDS

Statement of Financial Information Approval

Year ended December 31, 2018

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.

Loranne Hilton
Treasurer
June __, 2019

Ken Williams
Mayor on behalf of Council
June __, 2019

Prepared pursuant to the Financial Information Regulations, Schedule 1, section 9

DISTRICT OF HIGHLANDS

Management Report

Year ended December 31, 2018

The Audited Financial Statements contained in this Statement of Financial Information under the Financial Information Act have been prepared by management in accordance with 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. These systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the the District's assets are properly accounted for and adequately safeguarded.

The District's auditors, KPMG LLP, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review and evaluation of the District's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The auditors have full and free access to the Council and meet on an annual basis.

On behalf of the District of Highlands,

Loranne Hilton
Treasurer
June __, 2019

Prepared pursuant to the Financial Information Regulations, Schedule 1, section 9

DISTRICT OF HIGHLANDS

Statement of Remuneration and Expenses (Unaudited)

Year ended December 31, 2018

		Elected Officials	
		Remuneration	Expenses
Ken Williams	Mayor	\$ 11,400	\$ 2,985
Leslie Anderson	Councillor	6,840	560
Ann Baird	Councillor	6,840	473
Gord Baird	Councillor	6,840	613
Karen Burns	Councillor	6,840	2,226
Marcie McLean	Councillor	6,840	3,122
Karel Roessingh	Councillor	6,840	-
Rose Stanton	Councillor	-	414
		\$ 52,440	\$ 10,393

		Employees	
		Remuneration	Expenses
Beckett, Laura	Planner	\$ 91,900	\$ 1,933
Hilton, Lorraine	Chief Administrative Officer	121,259	7,331
Leek, Chris	Building Official	93,515	3,997
Neurauter, Tina	Corporate Officer	94,127	2,741
	Other Employees (under \$75,000)	163,446	-
		\$ 564,247	\$ 16,002

Reconciliation of Remuneration			
1. Elected Officials		\$	52,440
2. Employees			564,247
3. Receiver General for Canada (Employer portion CPP & EI)			24,295
4. Reconciling Items*			228,618
Total per Note 9 to the Audited Financial Statements		\$	869,600

*** Reconciling Items:**

Benefits paid on behalf of employees that are neither taxable to the employee nor paid directly to the employee are excluded from remuneration and expenses. Examples would be the employer's portion of contributions to registered pension and superannuation plans, extended health and dental plans. These payment types would be included in the Schedule of Payments to Suppliers of Good and Services.

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

DISTRICT OF HIGHLANDS

Schedule of Payments to Suppliers for Goods and Services (Unaudited)

Year Ended December 31, 2018

Supplier Name	Aggregate amount paid to supplier
BC ASSESSMENT	31,704
BC TRANSIT	150,912
C.R.E.S.T.	33,695
CAPITAL REGIONAL DISTRICT	313,555
CAPITAL REGIONAL HOSPITAL DISTRICT	174,756
DON MANN EXCAVATING LTD	25,304
GREATER VICTORIA PUBLIC LIBRARY	115,653
MINISTRY OF FINANCE & CORPORATE RELATIONS	863,410
MUNICIPAL PENSION PLAN	91,564
PACIFIC BLUE CROSS	42,300
RECEIVER GENERAL FOR CANADA	146,048
ROCKY MOUNTAIN PHOENIX	173,727
VICTORIA CONTRACTING & MUNICIPAL MAINTENANCE CORP	184,814
WESTSHORE PARKS & RECREATION SOCIETY	186,285
WESTLAND INSURANCE	25,500
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Total of aggregate payments exceeding \$25,000	2,559,227
Consolidated total of payments of \$25,000 or less	598,608
Total grants of \$25,000 or less	-
Total Disbursements	3,157,835
Per Note 9 of the Financial Statements - Expenditure by Object	2,997,586
Variance*	\$ 160,249

*** The variance occurs for the following reasons:**

- the financial statements are prepared on an accrual basis and this report is on a cash basis
- GST is included in payments to suppliers but is not included in the financial statement total
- payments are included in this report for transfers to other governments which are not included as expenditures in the financial statements

Prepared under the Financial Information Regulation, Schedule 1, section 7 and the Financial Information Act, section 2

DISTRICT OF HIGHLANDS

Schedule of Guarantee and Indemnity Agreements

Year ended December 31, 2018

The District of Highlands has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

Loranne Hilton
Treasurer
June __, 2019

Prepared under the Financial Information Regulation, Schedule 1, section 5

DISTRICT OF HIGHLANDS

Statement of Severance Agreements

Year ended December 31, 2018

There were no severance agreements made between District of Highlands and its non-unionized employees during fiscal year 2018.

Loranne Hilton
Treasurer
June __, 2019

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