



District of Highlands  
Statement of Financial Information  
For the Year Ended December 31, 2015  
(Unaudited)

# DISTRICT OF HIGHLANDS

**Statement of Financial Information Approval**  
Year ended December 31, 2015

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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.

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Loranne Hilton  
Treasurer  
June \_\_, 2016

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Ken Williams  
Mayor on behalf of Council  
June \_\_, 2016

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

# DISTRICT OF HIGHLANDS

## Management Report

Year ended December 31, 2015

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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,

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Loranne Hilton  
Treasurer  
June \_\_, 2016

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

# DISTRICT OF HIGHLANDS

## Statement of Remuneration and Expenses (Unaudited)

Year ended December 31, 2015

		<b>Elected Officials</b>	
		Remuneration	Expenses
Ken Williams	Mayor	\$ 10,000	\$ 4,068
Leslie Anderson	Councillor	6,000	570
Ann Baird	Councillor	6,000	493
Gord Baird	Councillor	6,000	657
Karen Burns	Councillor	6,000	3,116
Marcie McLean	Councillor	6,000	310
Karel Roessingh	Councillor	6,000	766
		<b>\$ 46,000</b>	<b>\$ 9,980</b>

		<b>Employees</b>	
		Remuneration	Expenses
Chris Coates	Chief Administrative Officer	\$ 99,275	\$ 864
Tina Neurauter	Corporate Officer	86,805	1,898
Chris Leek	Building Official	86,056	1,735
Laura Beckett	Planning Officer	85,643	996
	Other Employees (under \$75,000)	130,245	-
		<b>\$ 488,024</b>	<b>\$ 5,493</b>

<b>Reconciliation of Remuneration</b>	
1. Elected Officials	\$ 46,000
2. Employees	488,024
3. Receiver General for Canada (Employer portion CPP & EI)	23,299
4. Reconciling Items	164,888
Total per note 10 to the audited financial statements	<b>\$ 722,211</b>

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, 2015

Supplier Name	Aggregate amount paid to supplier
MINISTER OF FINANCE & CORPORATE RELATIONS	\$ 861,247
DURWEST CONSTRUCTION MANAGEMENT INC.	\$ 611,091
CAPITAL REGIONAL DISTRICT	328,140
VIC. CONTRACTING & MUNICIPAL MAINTENANCE CORP	191,725
WESTSHORE PARKS & REC SOCIETY	180,426
CAPITAL REGIONAL HOSPITAL DISTRICT	160,892
BC TRANSIT	147,608
RECEIVER GENERAL FOR CANADA	139,801
GREATER VICTORIA PUBLIC LIBRARY	103,043
MUNICIPAL PENSION PLAN	81,765
STANTEC CONSULTING LTD	42,971
PACIFIC BLUE CROSS	42,036
BC ASSESSMENT AUTHORITY	32,225
C.R.E.S.T.	32,074
SCHOOL DISTRICT NO. 62	29,576
YOUNG ANDERSON	26,282
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Total of aggregate payments exceeding \$25,000	3,010,902
Consolidated total of payments of \$25,000 or less	572,293
Total grants of \$25,000 or less	-
<b>Total Disbursements</b>	<b>3,583,195</b>
<b>Per Note 10 of the Financial Statements - Expenditure by Object</b>	<b>2,902,776</b>
<b>Variance</b>	<b>\$ 680,419</b>

**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, 2015

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

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Loranne Hilton  
Treasurer  
June \_\_, 2016

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

# DISTRICT OF HIGHLANDS

## Statement of Severance Agreements

Year ended December 31, 2015

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There were no severance agreements made between District of Highlands and its non-unionized employees during fiscal year 2015.

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Loranne Hilton  
Treasurer  
June \_\_, 2016

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