



District of Highlands  
Statement of Financial Information  
For the Year Ended December 31, 2019  
(Unaudited)

# DISTRICT OF HIGHLANDS

**Statement of Financial Information Approval**  
Year ended December 31, 2019

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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  
August \_\_, 2020

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Ken Williams  
Mayor on behalf of Council  
August \_\_, 2020

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

# DISTRICT OF HIGHLANDS

## Management Report

Year ended December 31, 2019

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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 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  
August \_\_, 2020

# DISTRICT OF HIGHLANDS

## Statement of Remuneration and Expenses (Unaudited)

Year ended December 31, 2019

<b>Elected Officials</b>		Remuneration	Expenses
Ken Williams	Mayor	\$ 15,104	\$ 5,232
Leslie Anderson	Councillor	9,063	778
Ann Baird	Councillor	9,063	1,410
Gord Baird	Councillor	9,063	487
Marcie McLean	Councillor	9,063	1,798
Karel Roessingh	Councillor	9,063	-
Rose Stanton	Councillor	9,063	2,351
		<b>\$ 69,482</b>	<b>\$ 12,056</b>

<b>Employees</b>		Remuneration	Expenses
Beckett, Laura	Planner	\$ 95,897	\$ 1,380
Hilton, Lorraine	Chief Administrative Officer	123,683	5,097
Leek, Chris	Building Official	93,429	2,437
Neurauter, Tina	Corporate Officer	93,796	532
	Other Employees (under \$75,000)	173,418	-
		<b>\$ 580,223</b>	<b>\$ 9,446</b>

<b>Reconciliation of Remuneration</b>			
1. Elected Officials		\$	69,482
2. Employees			580,223
3. Receiver General for Canada (Employer portion CPP & EI)			27,380
4. Reconciling Items*			226,641
<b>Total per Note 14 to the Audited Financial Statements</b>		<b>\$</b>	<b>903,726</b>

**\* 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.

# DISTRICT OF HIGHLANDS

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

Year Ended December 31, 2019

<b>Supplier Name</b>	<b>Aggregate amount paid to supplier</b>
BC ASSESSMENT	32,468
BC TRANSIT	158,870
C.R.E.S.T.	34,130
CAPITAL CITY PAVING LTD	220,668
CAPITAL REGIONAL DISTRICT	310,558
CAPITAL REGIONAL HOSPITAL DISTRICT	174,380
GREATER VICTORIA PUBLIC LIBRARY	132,398
JIM PATTISON INDUSTRIES LTD DBA	43,163
METHERALL, CHRISTINA	69,970
MINISTRY OF FINANCE & CORPORATE RELATIONS	916,289
MUNICIPAL PENSION PLAN	100,937
PACIFIC BLUE CROSS	42,444
PAUL MURRAY	36,803
RBC - VISA	25,285
RECEIVER GENERAL FOR CANADA	187,457
ROCKY MOUNTAIN PHOENIX	49,661
TETRA TECH CANADA INC.	39,405
VICTORIA CONTRACTING & MUNICIPAL MAINTENANCE CORP	236,627
WESTSHORE PARKS & RECREATION SOCIETY	189,737
WESTLAND INSURANCE	26,270
Total of aggregate payments exceeding \$25,000	3,027,522
Consolidated total of payments of \$25,000 or less	684,481
Total grants of \$25,000 or less	-
<b>Total Disbursements</b>	<b>3,712,002</b>
<b>Per Note 14 of the Financial Statements - Expenditure by Object</b>	<b>3,207,404</b>
<b>Variance*</b>	<b>\$ 504,598</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, 2019

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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  
August \_\_, 2020

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

# DISTRICT OF HIGHLANDS

**Statement of Severance Agreements**  
Year ended December 31, 2019

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There were no severance agreements made between District of Highlands and its non-unionized employees during fiscal year 2019

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Loranne Hilton  
Treasurer  
August \_\_, 2020

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