



District of Highlands  
Statement of Financial Information  
For the Year Ended December 31, 2016  
(Unaudited)

# DISTRICT OF HIGHLANDS

## Statement of Financial Information Approval

Year ended December 31, 2016

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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 \_\_, 2017

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Ken Williams  
Mayor on behalf of Council  
June \_\_, 2017

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

# DISTRICT OF HIGHLANDS

## Management Report

Year ended December 31, 2016

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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 \_\_, 2017

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

# DISTRICT OF HIGHLANDS

## Statement of Remuneration and Expenses (Unaudited)

Year ended December 31, 2016

		<b>Elected Officials</b>	
		Remuneration	Expenses
Ken Williams	Mayor	\$ 10,000	\$ 1,508
Leslie Anderson	Councillor	6,000	515
Ann Baird	Councillor	6,000	749
Gord Baird	Councillor	6,000	1,027
Karen Burns	Councillor	6,000	607
Marcie McLean	Councillor	6,000	1,058
Karel Roessingh	Councillor	6,000	-
		<b>\$ 46,000</b>	<b>\$ 5,464</b>

		<b>Employees</b>	
		Remuneration	Expenses
Loranne Hilton	Chief Administrative Officer	\$ 103,802	\$ 3,665
Laura Beckett	Planning Officer	92,089	873
Tina Neurauter	Corporate Officer	91,707	1,998
Chris Leek	Building Official	81,190	1,926
	Other Employees (under \$75,000)	146,283	-
		<b>\$ 515,071</b>	<b>\$ 8,462</b>

<b>Reconciliation of Remuneration</b>	
1. Elected Officials	\$ 46,000
2. Employees	515,071
3. Receiver General for Canada (Employer portion CPP & EI)	24,081
4. Reconciling Items*	176,172
<b>Total per Note 9 to the Audited Financial Statements</b>	<b>\$ 761,324</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.

*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, 2016

Supplier Name	Aggregate amount paid to supplier
MINISTER OF FINANCE & CORPORATE RELATIONS	\$ 810,187
ROCKY MOUNTAIN PHOENIX	270,087
CAPITAL REGIONAL DISTRICT	224,058
VIC. CONTRACTING & MUNICIPAL MAINTENANCE CORP	202,902
WESTSHORE PARKS & REC SOCIETY	185,936
CAPITAL REGIONAL HOSPITAL DISTRICT	159,242
BC TRANSIT	145,532
RECEIVER GENERAL FOR CANADA	142,798
GREATER VICTORIA PUBLIC LIBRARY	113,979
MUNICIPAL PENSION PLAN	89,614
PACIFIC BLUE CROSS	36,012
C.R.E.S.T.	32,423
BC ASSESSMENT	30,136
Total of aggregate payments exceeding \$25,000	2,442,907
Consolidated total of payments of \$25,000 or less	640,301
Total grants of \$25,000 or less	-
<b>Total Disbursements</b>	<b>3,083,208</b>
<b>Per Note 9 of the Financial Statements - Expenditure by Object</b>	<b>2,857,241</b>
<b>Variance*</b>	<b>\$ 225,967</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, 2016

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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 \_\_, 2017

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

# DISTRICT OF HIGHLANDS

## Statement of Severance Agreements

Year ended December 31, 2016

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There were no severance agreements made between District of Highlands and its non-unionized employees during fiscal year 2016.

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Loranne Hilton  
Treasurer  
June \_\_, 2017

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