



District of Highlands
Statement of Financial Information
For the Year Ended December 31, 2013
(Unaudited)

DISTRICT OF HIGHLANDS

Statement of Financial Information Approval

Year ended December 31, 2013

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.

Chris Coates
Treasurer
June 30, 2013

Jane Mendum
Mayor on behalf of Council
June 30, 2013

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

DISTRICT OF HIGHLANDS

Management Report

Year ended December 31, 2013

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,

Chris Coates
Treasurer
June 30, 2013

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

DISTRICT OF HIGHLANDS

Statement of Remuneration and Expenses (Unaudited)

Year ended December 31, 2013

		Elected Officials	
		Remuneration	Expenses
Jane Mendum	Mayor	\$ 10,000	\$ 455
Allen Dobb	Councillor	6,000	2,232
Diane Gill	Councillor	6,000	-
Sigurd Johannesen	Councillor	6,000	2,405
Marcie McLean	Councillor	6,000	-
Karel Roessingh	Councillor	6,000	-
Ken Williams	Councillor	6,000	4,934
		\$ 46,000	\$ 10,026

		Employees	
		Remuneration	Expenses
Chris Coates	Chief Administrative Officer	\$ 113,515	\$ 3,616
Chris Leek	Building Inspector	88,064	880
Tina Neurauter	Corporate Office	84,169	2,008
		Other Employees (under \$75,000)	-
		\$ 499,901	\$ 6,504

Reconciliation of Remuneration		
1. Elected Officials		\$ 46,000
2. Employees		499,901
3. Receiver General for Canada (Employer portion CPP & EI)		22,869
4. Reconciling Items		141,015
Total per note 10 to the audited financial statements		\$ 709,785

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, 2013

Supplier Name	Aggregate amount paid to supplier
MINISTER OF FINANCE & CORPORATE RELATIONS	\$ 901,277
DURWEST CONSTRUCTION MANAGEMENT INC.	464,868
CAPITAL REGIONAL DISTRICT	231,444
VIC. CONTRACTING & MUNICIPAL MAINTENANCE CORP	220,729
WESTSHORE PARKS & REC SOCIETY	195,724
STANTEC CONSULTING LTD	177,364
CAPITAL REGIONAL HOSPITAL DISTRICT	166,175
BC TRANSIT	145,256
RECEIVER GENERAL FOR CANADA	140,354
GREATER VICTORIA PUBLIC LIBRARY	109,434
MUNICIPAL PENSION PLAN	69,330
BLUE MOUNTAIN EXCAVATING	47,144
ROCKY MOUNTAIN PHOENIX	39,822
BC ASSESSMENT AUTHORITY	34,507
C.R.E.S.T.	32,062
DOMINION GOVLAW LLP	31,674
BC HYDRO	29,216
WESTLAND INSURANCE	27,845
REGAL TANKS LTD.	25,550
Total of aggregate payments exceeding \$25,000	3,089,774
Consolidated total of payments of \$25,000 or less	425,211
Total grants of \$25,000 or less	-
Total Disbursements	3,514,985
Per Note 9 to the financial statements - Expenditure by Object	2,616,422
Variance	\$ 898,563

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, 2013

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

Chris Coates
Treasurer
June 30, 2013

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

DISTRICT OF HIGHLANDS

Statement of Severance Agreements

Year ended December 31, 2013

There were no severance agreements made between District of Highlands and its non-unionized employees during fiscal year 2013.

Chris Coates
Treasurer
June 30, 2013

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