



District of Highlands  
Statement of Financial Information  
For the Year Ended December 31, 2020  
(Unaudited)

# DISTRICT OF HIGHLANDS

## Statement of Financial Information Approval

Year ended December 31, 2020

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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 \_\_, 2021

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Ken Williams  
Mayor on behalf of Council  
June \_\_, 2021

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

# DISTRICT OF HIGHLANDS

## Management Report

Year ended December 31, 2020

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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 \_\_, 2021

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

# DISTRICT OF HIGHLANDS

## Statement of Remuneration and Expenses (Unaudited)

Year ended December 31, 2020

<b>Elected Officials</b>		Remuneration	Expenses**
Williams, Ken	Mayor	\$ 15,951	\$ 350
Anderson, Leslie	Councillor	9,570	350
Baird, Ann	Councillor	9,570	584
Baird, Gord	Councillor	9,570	281
McLean, Marcie	Councillor	9,570	474
Roessingh, Karel	Councillor	9,570	450
Stanton, Rose	Councillor	9,570	400
		<b>\$ 73,371</b>	<b>\$ 2,889</b>

<b>Employees</b>		Remuneration	Expenses**
Beckett, Laura	Planner	\$ 95,462	\$ 1,021
Hilton, Lorraine	Chief Administrative Officer	125,273	1,187
Leek, Chris	Building Official	97,466	1,436
Position filled by x3	Corporate Officer	99,011	1,016
	Other Employees (under \$75,000)	163,296	-
		<b>\$ 580,508</b>	<b>\$ 4,660</b>

<b>Reconciliation of Remuneration</b>			
1. Elected Officials		\$	73,371
2. Employees			580,508
3. Receiver General for Canada (Employer portion CPP & EI)			30,917
4. Reconciling Items*		\$	203,806
<b>Total per Note 13 to the Audited Financial Statements</b>		<b>\$</b>	<b>888,602</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.

**\*\*Expenses reduced significantly for both Elected Officials & Employees due to COVID-19 Travel Restrictions.**

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, 2020

Supplier Name	Aggregate amount paid to supplier
BAREFOOT PLANNING LTD	71,820
BC ASSESSMENT	35,751
BC TRANSIT	170,994
C.R.E.S.T.	35,596
CAPITAL CITY PAVING LTD	168,730
CAPITAL REGIONAL DISTRICT	335,965
CAPITAL REGIONAL HOSPITAL DISTRICT	163,022
FORT GARRY FIRE TRUCKS LTD	252,000
GLOBAL PRO SYSTEMS INC	177,989
GREATER VICTORIA PUBLIC LIBRARY	128,897
METHERALL, CHRISTINA	28,875
MILLSTREAM INDUSTRIAL PARK LTD	58,439
MINISTRY OF FINANCE & CORPORATE RELATIONS	208,711
MUNICIPAL PENSION PLAN	93,488
PACIFIC BLUE CROSS	38,395
RECEIVER GENERAL FOR CANADA	166,135
RESCUE TOOLS CANADA	33,600
STEVE MARSHALL FORD LTD	37,325
VICTORIA CONTRACTING & MUNICIPAL MAINTENANCE CORP	271,093
WESTSHORE PARKS & RECREATION SOCIETY	187,741
WESTLAND INSURANCE	29,998
YOUNG ANDERSON	69,066
Total of aggregate payments exceeding \$25,000	2,763,630
Consolidated total of payments of \$25,000 or less	569,222
Total grants of \$25,000 or less	-
<b>Total Disbursements</b>	<b>3,332,852</b>
<b>Per Note 13 of the Financial Statements - Expenditure by Object</b>	<b>3,203,047</b>
<b>Variance*</b>	<b>\$ 129,805</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, 2020

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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 \_\_, 2021

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

# DISTRICT OF HIGHLANDS

## Statement of Severance Agreements

Year ended December 31, 2020

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There were no severance agreements made between District of Highlands and its non-unionized employees during fiscal year 2020

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Loranne Hilton  
Treasurer  
June \_\_, 2021

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