

## DISTRICT OF 100 MILE HOUSE

### M E M O

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**Date:** May 31<sup>st</sup>, 2023  
**To:** Mayor & Council  
**From:** Administration  
**Subject:** Financial Information Act/Statement of Financial Information

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In reference to the above, Section 9(2) of BC Reg. 371/93 states that the Statement of Financial Information (financial statements and all accompanying schedules) must be approved by Council and the Chief Financial Officer.

Accompanied by the financial statements previously presented to Council, please find attached the remaining required documents for your approval.

Should Council concur with above, it would then be in order to endorse the following resolution:

"BE IT RESOLVED THAT the Statement of Financial Information of the fiscal year ending 2022 be approved and authorized for signature."

Tammy Boulanger  
Director of Finance

Endorsed by:   
Roy Scott, CAO



DISTRICT OF

**100 Mile House**

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**STATEMENT OF FINANCIAL  
INFORMATION  
2022**

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## **2022 Statements of Financial Information Report Background**

What is the 'Statements of Financial Information' Report (SOFI) report? The SOFI report is a regulatory requirement for all British Columbian municipalities, submitted by June 30 each year to the Ministry of Community, Sport and Cultural Development. The purpose of the SOFI is to report the financial statements and disbursements for employee remuneration, goods and services. Financial Information Act (FIA) regulations require that the SOFI is available for public examination for 3 years once released. The SOFI includes the municipality's audited financial statements and schedules regarding remuneration paid to the Mayor and Council, a listing of the municipal employees and their positions who have remuneration over the threshold amount of \$75,000, amounts paid to suppliers of goods and/or services to which the municipality paid a total of exceeding \$25,000 including GST and any other taxes during the year. The schedules are prepared for the provincial government and are prepared according to the FIA regulations. It should be noted that SOFI schedules are not the District of 100 Mile House financial statements. Amounts appearing in the SOFI report are based on when payments were made rather than the accrual basis normally used for financial statement presentation.

### **How to interpret the financial information:**

#### **Staff remuneration**

The remuneration amounts disclosed in the SOFI report incorporate several inclusions: any form of salary, wages and taxable benefits. Depending on the year, in addition to regular pay, total remuneration may include overtime pay, statutory holiday pay, payments of accrued vacation, sick and banked overtime, and retroactive pay rate changes. With each of these variables changing from year to year, the remuneration amounts will fluctuate annually.

#### **Staff expenses**

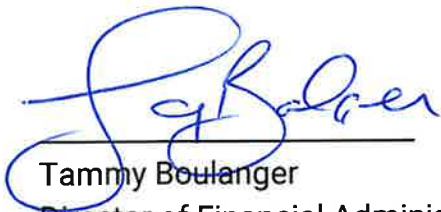
The figures under expenses include employee costs such as: mileage to meetings, event registration fees, and professional accreditation. The FIA specifically states that expenses "...are not limited to expenses that are generally perceived as perquisites or bestowing personal benefit and may include expenditures required for employees to perform their job functions".

#### **Supplier payments**

For goods or services purchased by the organization, the SOFI report includes a summary of payments made to outside organizations which total more than \$25,000 for the reporting year.

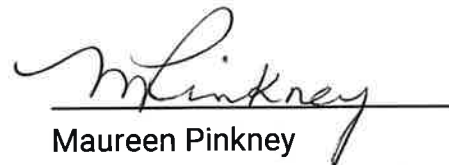
## **Statement of Financial Information Approval**

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**.



Tammy Boulanger

Director of Financial Administration



Maureen Pinkney

Mayor, District of 100 Mile House

## **Management's Responsibility For Financial Reporting**

The preparation of information in these financial Statements is the responsibility of management. The consolidated financial statements have been prepared in accordance with accounting principles generally accepted for British Columbia municipalities and are outlined under "Significant Accounting Policies" in the notes to the financial statements.

Management maintains a system of internal accounting controls to provide reasonable assurance that assets are safeguarded and that transactions are authorized, recorded and reported properly. Management also maintains a program of proper business compliance.

PMT Chartered Accountants, the District's independent auditors, have audited the accompanying financial statements. Their report accompanies this statement.



Tammy Boulanger  
Director of Financial Administration

### **Schedule of Remuneration and Expenses - 2022**

#### **Elected Officials**

Name	Position	Remuneration	Travel & Conferences	Total
Mitch Campsall	Mayor	\$ 18,496.00	\$ 1,792.18	\$ 20,288.18
Ralph Fossum	Councillor	10,372.00	3,514.93	13,886.93
Dave Mingo	Councillor	9,022.00	-	9,022.00
Christopher Pettman	Councillor	9,772.00	2,491.46	12,263.46
Maureen Pinkney	Councillor	10,372.00	7,426.20	17,798.20
		<b>\$ 58,034.00</b>	<b>\$ 15,224.77</b>	<b>\$ 73,258.77</b>

#### **Employees earning more than \$75,000 per year**

	Position	Base Salary	Travel & Conferences	Total
Boulanger, Tammy	Director of Finance	117,708.22	2,587.55	120,295.77
Conway, Todd	Director of Community Services	121,966.16	-	121,966.16
Doddridge, Joanne	Director of Planning & Ec. Dec.	94,859.52	1,312.50	96,172.02
Donnelly, Paul	Water & Sewer Operator	\$ 79,210.95	\$ 3,319.72	\$ 82,530.67
Hollander, Roger	Fire Chief	101,300.56	5,150.12	106,450.68
Scott, Roy	Chief Administrative Officer	177,374.08	12,682.12	190,056.20
		<b>\$ 692,419.49</b>	<b>\$ 25,052.01</b>	<b>\$ 717,471.50</b>

#### **Employees earning less than \$75,000 per year**

Consolidated total of other employees with remuneration less than \$75,000

\$ 898,391.39 \$ 44,895.59 943,286.98

#### **Total Remuneration**

**\$ 1,648,844.88 \$ 85,172.37 \$ 1,734,017.25**

#### **Explanation of Variance**

The variance between the remuneration schedule and the salaries and benefits reported in the consolidated financial statements of the District are attributable to a number of factors including: the remuneration schedules are based on actual payments made in the year (including payouts of vacation, Emergency Operations Centre overtime paid by the Province of BC, overtime banks, personal needs time bonuses, retirement allowances and taxable benefits) whereas the financial statement figure is determined on an accrual basis.

# Statement of Financial Information | 2022

## STATEMENT OF SUPPLIERS OF GOODS AND SERVICES (GREATER THAN \$25,000)

Name	Amount	Services
100 MILE DEVELOPMENT CORP.	\$ 128,032.66	Fee For Service
BC ASSESSMENT AUTHORITY	32,003.99	Annual Tax Levy
BC HYDRO & POWER AUTHORITY	198,375.24	Utility Charges
BC TRANSIT	243,243.20	Bus transportation contract
BREE CONTRACTING	2,707,404.76	Capital Projects
CAMEO PLUMBING	67,042.34	Contract Services - Building Repairs
CANADA LIFE	109,867.75	Benefits
CARIBOO REGIONAL DISTRICT	1,101,725.90	Annual Tax Levy/Debenture Debt Pmts
CARWEN CUSTOM BUILDERS LTD.	55,420.09	Contract Services - Snow Removal
CENTRAL CARIBOO DISPOSAL SERVICE	88,482.24	Garbage Collection
COMMISSAIONAIRES BC	28,492.27	Bylaw Services
EMPLOYER HEALTH TAX	35,596.67	Payroll Tax
EXPEDITION MANAGEMENT CONSULT	26,223.75	Contract Services - Documents
FALCON EQUIPMENT	51,675.18	Capital - Equipment
FILTERPRO SERVICES CANADA	28,234.08	Capital - Sewer Equipment
FOUR-RIVERS CO-OPERATIVE	127,969.92	Fleet Fuel
GARTH'S ELECTRIC CO LTD. - INC. NO.	40,668.66	Contracted Electrical Services
HUB FIRE ENGINES & EQUIPMENT	457,333.46	Capital - Fire Truck
ICBC	30,094.00	Vehicle Insurance
LAMBOURSE ENVIRONMENTAL LTD	102,097.95	Contract Services - Sewage Lagoons
LEGUERRIER CONSTRUCTION LTD.	288,593.88	Contract Services - Building Repairs
MINISTER OF FINANCE	991,755.11	School & Police annual tax levy / Misc
MUNICIPAL INSURANCE ASSOCIATION	120,193.00	Insurance
NORTH LANDS WATER & SEWER SUPP	26,454.73	Supplies
NORTHERN COMPUTER	62,119.26	Contract Services - IT
PENSION CORPORATION	196,398.73	Employee Benefits / Pension
PETERS BROS CONSTRUCTION LTD.	68,362.50	Contract Services - Line Painting
RECEIVER GENERAL FOR CANADA	519,345.41	Employee/Employer Payroll Expense
REGENCY CHRYSLER	54,310.42	Capital - Bylaw Truck
ROYAL BANK VISA	102,990.09	Various purchases
SMITTY'S JANITORIAL SERVICES (1993)	28,287.00	Contract Services - Janitorial
THE BEACON DESIGN COLLECTIVE	31,500.00	Contract Services - Documents
TRUE CONSULTING GROUP	519,351.35	Engineering services
UNITED CONCRETE & GRAVEL LTD	53,521.18	Winter Sand / Concrete / Gravel
WCB	46,113.51	Workers Compensation
WURTH CANADA LTD	25,992.61	Supplies
Payments to Vendors over \$25,000	8,795,272.89	
Payments to Vendors under \$25,000	1,210,652.79	
<b>TOTAL PAYMENTS MADE</b>	<b>\$ 10,005,925.68</b>	



**Schedule of Guarantee and Indemnity Agreements**  
**Statement of Severance Agreements**

**Schedule of Guarantee and Indemnity Agreements**

"This organization has not given any guarantees or indemnities  
under the Guarantees and Indemnities Regulation"

**Statement of Severance Agreements**

"There was one (1) severance agreement under which payment was completed between  
the District of 100 Mile House and it's non-unionized employees during fiscal year 2022.

This agreement represents 15 months of compensation.

*\*"Compensation" means annual salary.*

*Prepared under the Financial Information Regulation, Schedule 1, subsection 6 (7)*

***Financial Information Act***  
**Financial Information Regulation (FIR), Schedule 1**

**Statement of Financial Information (SOFI)**  
**Index to FIR Schedule 1 and the Checklist**

**Page 1: Corporation Information**

**Ministry Information**

**General: Section One**

- 1(1)(a) Statement of assets and liabilities
- 1(1)(b) Operational statement
- 1(1)(c) Schedule of debts
- 1(1)(d) Schedule of guarantee and indemnity agreements
- 1(1)(e) Schedule of employee remuneration and expenses
- 1(1)(f) Schedule of suppliers of goods and services
- 1(2) [Explanatory information for reference]
- 1(3) Statements prepared on a consolidated basis or for each fund
- 1(4) & (5) Notes to the statements and schedules in section 1(1)

**Page 2: Statement of Assets & Liabilities: Section Two**

- 2 Balance sheet
- Changes in equity and surplus or deficit

**Operational Statement: Section Three**

- 3(1) Statement of Income / Statement of Revenue and Expenditures
- Statement of Changes in Financial Position
- 3(2) & (3) Omission of Statement of Changes in Financial Position, with explanation
- 3(4) Requirement for community colleges, school districts and municipalities

**Statement of Debts: Section Four**

- 4(1)(a) & 4(2) List and detail the schedule of long-term debts
- 4(1)(b) Identify debts covered by sinking funds / reserves
- 4(3) & (4) Omission of schedule, with explanation

**Page 3: Schedule of Guarantee and Indemnity Agreements: Section Five**

- 5(1) List agreements under the Guarantees and Indemnities Regulation
- 5(2) State the entities and amounts involved
- 5(3) & (4) Omission of schedule, with explanation

**Page 3 & 4: Schedule of Remuneration and Expenses: Section Six**

- 6(1) [Definitions for reference]
- 6(2)(a) List remuneration / expenses for each elected official, member of board, Cabinet appointees
- 6(2)(b) List each employee with remuneration exceeding \$75,000, plus expenses
- 6(2)(c) Consolidated total for all employees with remuneration of \$75,000 or less
- 6(2)(d) Reconcile difference in total remuneration above with operational statement
- 6(3) Exclude personal information other than as required

**Page 3 & 4: Schedule of Remuneration and Expenses: Section Six (continued)**

- 6(4) & (5) [Explanatory information for reference]
- 6(6) Report employer portion of EI and CPP as a supplier payment
- 6(7)(a) & (b) Statement of severance agreements
- 6(8) Explain an omission of statement of severance agreements
- 6(9) [Statement of severance agreements to minister – not required unless requested]

**Page 4: Schedule of Suppliers of Goods or Services: Section Seven**

- 7(1)(a) List suppliers receiving payments exceeding \$25,000
- 7(1)(b) Consolidated total of all payments of \$25,000 or less
- 7(1)(c) Reconcile difference in total above with operational statement
- 7(2)(a) [Explanatory information for reference]
- 7(2)(b) Statement of payments of grants or contributions
- 7(2)(c) [Explanatory information for reference]

**Page 5: Inactive Corporations: Section Eight**

- 8(1) Ministry to report for inactive corporations
- 8(2)(a) Contents of report – statements and schedules under section 1(1) to extent possible
- 8(2)(b) Contents of report – operational status of corporation

**Approval of Financial Information: Section Nine**

- 9(1) Approval of SOFI for corporations (other than municipalities)
- 9(2) Approval of SOFI for municipalities
- 9(3) Management report
- 9(4) Management report must explain roles and responsibilities
- 9(5) Signature approval is for all contents of the SOFI

**Access to the Financial Information: Section Ten**

- 10(1) to (3) [Explanatory information for reference]

# Financial Information Regulation, Schedule 1

## Checklist – Statement of Financial Information (SOFI)

### For the Corporation:

Corporate Name: DISTRICT OF 100 MILE HOUSE Contact Name: TAMMY BOULANGER  
 Fiscal Year End: 2022 Phone Number: 250-395-2434  
 Date Submitted: June 14, 2023 E-mail: TBOULANGER@100MILEHOUSE.COM

### For the Ministry:

Ministry Name: \_\_\_\_\_ Reviewer: \_\_\_\_\_  
 Date Received: \_\_\_\_\_ Deficiencies: Yes ☐ No ☐  
 Date Reviewed: \_\_\_\_\_ Deficiencies Addressed: Yes ☐ No ☐  
 Approved (SFO): \_\_\_\_\_ Further Action Taken: \_\_\_\_\_

Distribution: Legislative Library ☐ Ministry Retention ☐

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>General</b>					
1 (1) (a)	Statement of assets and liabilities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements
1 (1) (b)	Operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements
1 (1) (c)	Schedule of debts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements
1 (1) (d)	Schedule of guarantee and indemnity agreements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (e)	Schedule of employee remuneration and expenses	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (f)	Schedule of suppliers of goods and services	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (3)	Statements prepared on a consolidated basis or for each fund, as appropriate	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements
1 (4) 1 (5)	Notes to the financial statements for the statements and schedules listed above	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>Statement of Assets &amp; Liabilities</b>					
2	<ul style="list-style-type: none"> <li>A balance sheet prepared in accordance with GAAP or stated accounting principles / policies, and</li> <li>Show changes in equity and surplus or deficit due to operations</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements
<b>Operational Statement</b>					
3 (1)	Prepared in accordance with GAAP or stated accounting principles / policies and consists of: <ul style="list-style-type: none"> <li>a Statement of Income or Statement of Revenue and Expenditures, and</li> <li>a Statement of Changes in Financial Position</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements
3 (2) 3 (3)	<ul style="list-style-type: none"> <li>The Statement of Changes in Financial Position may be omitted if it provides no additional information</li> <li>The omission must be explained in the notes</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements
3 (4)	Community colleges, school districts, and municipalities must prepare a Statement of Changes in Financial Position for the Capital Fund	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements
<b>Schedule of Debts</b>					
4 (1) (a) 4 (2)	List each long-term debt (secured by debentures, mortgages, bonds, etc.), stating the amount outstanding, the interest rate, and the maturity date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements
4 (1) (b)	Identify debts covered by sinking funds or reserves and amounts in these accounts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements
4 (3) 4 (4)	<ul style="list-style-type: none"> <li>The schedule may be omitted if addressed under section 2 or 5 and it provides no additional information</li> <li>The omission must be explained in a note to the schedule</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	See Financial Statements

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>Schedule of Guarantee and Indemnity Agreements</b>					
5 (1)	List financial agreements that required government approval prior to being given (see Guarantees and Indemnities Regulation in FIA Guidance Package)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
5 (2)	State the entities involved, and the specific amount involved if known	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
5 (3) 5 (4)	<ul style="list-style-type: none"> <li>The schedule may be omitted if addressed under section 2 or 4 and it provides no additional information</li> <li>The omission must be explained in a note to the schedule</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Schedule of Remuneration and Expenses</b> (See Guidance Package for suggested format)					
6 (2) (a)	List separately, by name and position, the total remuneration and the total expenses for each elected official, member of the board of directors, and employee appointed by Cabinet	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (2) (b)	List alphabetically each employee whose total remuneration exceeds \$75,000 and the total expenses for each [excluding the persons listed under 6 (2) (a)]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (2) (c)	Include a consolidated total for employees whose remuneration is \$75,000 or less [excluding the persons listed under 6 (2) (a)]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (2) (d)	Reconcile or explain any difference between total remuneration in this schedule and related information in the operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (3)	Exclude personal information other than name, position, function or remuneration and expenses of employees	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>Schedule of Remuneration and Expenses</b> (See Guidance Package for suggested format)					
6 (6)	Report the employer portion of EI and CPP as a supplier payment to the Receiver General for Canada rather than as employee remuneration	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (7) (a) 6 (7) (b)	Include a statement of severance agreements providing: <ul style="list-style-type: none"> <li>the number of severance agreements under which payment commenced in the fiscal year being reported on for non-union employees, and</li> <li>the range of equivalent months' compensation for them</li> </ul> (see Guidance Package for suggested format)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (8)	Provide the reason for omitting a statement of severance agreements in a note to the schedule of remuneration and expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Schedule of Suppliers of Goods or Services</b> (See Guidance Package for suggested format)					
7 (1) (a)	List in alphabetical order all suppliers of goods and services who received aggregate payments exceeding \$25,000	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7 (1) (b)	Include a consolidated total of all payments to suppliers who received \$25,000 or less	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7 (1) (c)	Reconcile or explain any difference between the consolidated total and related figures in the operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7 (2) (b)	Include a statement of payments for the purposes of grants or contributions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>Inactive Corporations</b>					
8 (1)	The ministry reports for the corporation if the corporation is not operating to the extent required to produce a SOFI	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
8 (2) (a)	The ministry's report contains the statements and schedules required under section 1 (1), to the extent possible	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
8 (2) (b)	The ministry's report contains a statement of the operational status of the corporation (see Guidance Package regarding what to include)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Approval of Financial Information</b>					
9 (1)	Corporations other than municipalities – the SOFI is signed as approved by the board of directors or the governing body (see Guidance Package for example)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
9 (2)	Municipalities – the SOFI is approved by its council and by the officer assigned responsibility for financial administration (see Guidance Package for example)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 (3)	A management report is included, signed by the head and chief financial officer, or by the municipal officer assigned responsibility for financial administration (see examples in annual report at <a href="http://www.gov.bc.ca/cas/popt/">http://www.gov.bc.ca/cas/popt/</a> )	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 (4)	The management report explains the roles and responsibilities of the board of directors or governing body, audit committee, management, and the auditors	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 (5)	Signature approvals required in section 9 are for each of the statements and schedules of financial information, not just the financial statements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	