



DISTRICT OF

100 Mile House

**STATEMENT OF FINANCIAL
INFORMATION
2023**

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2023 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

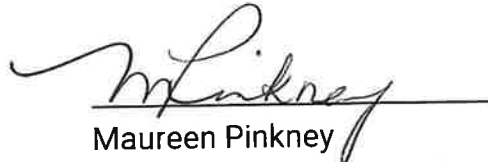
For goods or services purchased by the organization, the SOFI report includes a summary of payments made to outside organizations which total more than \$25,000 for the reporting year.

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**.



Sheena Elias
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.

BDO Canada LLP, the District's independent auditors, have audited the accompanying financial statements. Their report accompanies this statement.



Sheena Elias
Director of Financial Administration

Schedule of Remuneration and Expenses - 2023**Elected Officials**

Name	Position	Remuneration	Travel & Conferences	Total
Maureen Pinkney	Mayor	\$ 22,990.00	\$ 11,639.14	\$ 34,629.14
Donna Barnett	Councillor	9,735.00		9,735.00
Jenni Guimond	Councillor	11,085.00	3,664.35	14,749.35
Ralph Fossum	Councillor	10,782.00	4,699.05	15,481.05
Dave Mingo	Councillor	10,935.00	4,682.59	15,617.59
		<u>\$ 65,527.00</u>	<u>\$ 24,685.13</u>	<u>\$ 90,212.13</u>

Employees earning more than \$75,000 per year

	Position	Base Salary	Travel & Conferences	Total
Bissat, David	Fire Chief	\$ 83,264.28	\$ 2,035.93	\$ 85,300.21
Boulanger, Tammy	Chief Administrative Officer	133,446.37	10,048.13	143,494.50
Conway, Todd	Director of Community Services	147,434.85	-	147,434.85
Doddridge, Joanne	Director of Planning & Ec. Dec.	96,276.84	2,821.49	99,098.33
Donnelly, Paul	Water & Sewer Operator	90,337.24	2,108.74	92,445.98
Elias, Sheena	Director of Finance	89,244.65	2,111.47	91,356.12
Hollander, Roger	Fire Chief	107,921.58	2,482.13	110,403.71
Todd, Barry	Water & Sewer Operator	86,027.30	3,393.90	89,421.20
		<u>\$ 750,688.83</u>	<u>\$ 22,965.86</u>	<u>\$ 773,654.69</u>

Employees earning less than \$75,000 per year

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

\$ 917,289.18 \$ 45,704.68 \$ 962,993.86

Total Remuneration

\$ 1,733,505.01 \$ 93,355.67 \$ 1,826,860.68

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 **2023**

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

Name	Amount	Services
1067701 BC LTD	\$ 46,180.00	Deposit Refund
100 MILE DEVELOPMENT CORPORATION	89,278.30	Fee For Service
AARDVARK PAVEMENT MARKING	53,891.90	Contract Services - Line Painting
BC ASSESSMENT AUTHORITY	34,273.58	Annual Tax Levy
BC HYDRO & POWER AUTHORITY	163,361.76	Utility Charges
BC TRANSIT	260,924.23	Bus transportation contract
BREE CONTRACTING LTD	748,235.11	Capital Projects
BROGAN FIRE AND SAFETY	25,709.76	Fire Dept Supplies
CAMEO PLUMBING LTD	41,040.26	Contract Services - Building Repairs
CARIBOO REGIONAL DISTRICT	1,200,216.42	Annual Tax Levy/Debenture Debt Pmts
CANADA LIFE	106,834.85	Benefits
COMMISSIONAIRES BRITISH COLUMBIA	29,467.15	Bylaw Services
CARWEN CUSTOM BUILDERS LTD	33,105.19	Contract Services - Snow Removal
ENVIRONMENTAL 360 SOLUTIONS CENTRAL	88,789.65	Garbage Collection
EMPLOYER HEALTH TAX	31,467.79	Payroll Tax
FRASER BASIN COUNCIL SOCIETY	134,768.37	Contract Services - Flood Hazard Mapping
FOUR RIVERS CO-OPERATIVE	109,763.72	Fleet Fuel
GARTH'S ELECTRIC CO LTD - INC NO. 248102	126,947.87	Contracted Electrical Services
ICBC	30,659.00	Vehicle Insurance
LAMBOURNE ENVIRONMENTAL LTD	65,010.89	Capital - WWTP Upgrades
MAINLINE ROOFING CO LTD	88,590.60	Capital - Office Roof
MANACORP PROPERTIES LTD.	27,500.00	Deposit Refund
METRO MOTORS LTD	286,666.24	Capital - Utility Tuck & Duty Truck
MINISTER OF FINANCE	894,031.28	School & Police annual tax levy / Misc
MUNICIPAL INSURANCE ASSOCIATION OF BRITISH	135,716.00	Insurance
NORTHERN COMPUTER	65,136.31	Contract Services - IT
PENSION CORPORATION	212,946.68	Employee Benefits / Pension
PETERS BROS CONSTRUCTION LTD	176,059.45	Capital - Paving
PMT CHARTERED PROFESSIONAL ACCOUNTANTS	25,258.80	Contract Services - Annual Audit
RECEIVER GENERAL OF CANADA	482,824.29	Employee/Employer Payroll Expense
RITE-WAY FENCING INC.	34,845.63	Capital - Tennis/Basketball Courts
ROCKY MOUNTAIN PHOENIX	27,668.06	Capital- turnout gear /misc
ROYAL BANK VISA	95,261.69	Various purchases
SCOTT ROY	102,764.10	Contract Services - Deputy CAO
SMITTY'S JANITORIAL SERVICES (1993)	29,442.00	Contract Services - Janitorial
TASCO SUPPLIES LTD	25,030.08	Supplies
TERRA ARCHAEOLOGY	39,817.48	Capital - Bridge Archaeology
TOMKO SPORT SYSTEMS INC.	58,234.71	Capital - Tennis/Basketball Courts
TRUE CONSULTING GROUP	306,851.67	Engineering services
UNITED CONCRETE & GRAVEL LTD	60,551.68	Winter Sand / Concrete / Gravel
WASP MANUFACTURING LTD	53,360.16	Capital - SPU Trailer
W.C. ELECTRIC LTD	50,807.06	Contract Services - Building Repairs
WEST COAST MACHINERY INC.	139,888.00	Capital - Gardener Truck
WORKERS' COMPENSATION BOARD	48,906.65	Workers Compensation
Payments to Vendors over \$25,000	6,888,084.42	
Payments to Vendors under \$25,000	1,197,858.19	
TOTAL PAYMENTS MADE	\$ 8,085,942.61	

**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 were no severance agreements made between the
District of 100 Mile House and its non-unionized employees during the fiscal year 2023."

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

Financial Information Regulation, Schedule 1

Checklist – Statement of Financial Information (SOFI)

For the Corporation:

Corporate Name: District of 100 Mile House Contact Name: Sheena Elias

Fiscal Year End: December 31, 2023 Phone Number: (250) 395-2434

Date Submitted: June 12, 2024 E-mail: selias@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
General					
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
Schedule of Guarantee and Indemnity Agreements					
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"> The schedule may be omitted if addressed under section 2 or 4 and it provides no additional information The omission must be explained in a note to the schedule 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Schedule of Remuneration and Expenses (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
Inactive Corporations					
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"/>	
Approval of Financial Information					
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 http://www.gov.bc.ca/cas/popt/)	<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"/>	