



DISTRICT OF

**100 Mile House**

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**STATEMENT OF FINANCIAL  
INFORMATION**

**2024**

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## 2024 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.



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Sheena Elias  
Director of Financial Administration

**Schedule of Remuneration and Expenses - 2024****Elected Officials**

Name	Position	Remuneration	Travel & Conferences	Total
Maureen Pinkney	Mayor	\$ 23,630.00	\$ 16,820.17	\$ 40,450.17
Donna Barnett	Councillor	10,115.00	300.00	10,415.00
Jenni Guimond	Councillor	10,790.00	5,008.63	15,798.63
Ralph Fossum	Councillor	1,685.83	-	1,685.83
Dave Mingo	Councillor	10,865.00	4,800.49	15,665.49
Marty Norgren	Councillor	5,732.50	4,768.22	10,500.72
		<u>\$ 62,818.33</u>	<u>\$ 31,697.51</u>	<u>\$ 94,515.84</u>

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

	Position	Base Salary	Travel & Conferences	Total
Bissat, David	Fire Chief	\$ 93,662.73	\$ 4,871.62	\$ 98,534.35
Boulanger, Tammy	Chief Administrative Officer	142,721.30	645.68	143,366.98
Conway, Todd	Director of Community Services	150,811.84	-	150,811.84
Doddridge, Joanne	Director of Planning & Ec. Dec.	100,946.00	3,375.03	104,321.03
Donnelly, Paul	Water & Sewer Operator	95,037.44	2,679.76	97,717.20
Edge, Dave	Mechanic	83,474.03		83,474.03
Elias, Sheena	Director of Finance	95,248.87		95,248.87
Sparreboom, Cole	Deputy Fire Chief	81,099.12	5,236.39	86,335.51
Todd, Barry	Water & Sewer Operator	89,594.91	1,718.46	91,313.37
		<u>\$ 932,596.24</u>	<u>\$ 18,526.94</u>	<u>\$ 951,123.18</u>

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

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

\$ 857,036.77      36530.98      \$ 893,567.75

**Total Remuneration**

\$ 1,852,451.34      \$ 86,755.43      \$ 1,939,206.77

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

Name	Amount	Services
100 MILE DEVELOPMENT CORPORATION	\$ 118,373.24	Fee For Service
AARDVARK PAVEMENT MARKING SERVICES 647354	51,117.69	Contract Services - Line Painting
ANTHEM COACH HOUSE SQUARE LTD	65,494.06	Tax overpayment - Refund
BC ASSESSMENT AUTHORITY	33,981.15	Annual Tax Levy
BC HYDRO & POWER AUTHORITY	193,861.96	Utility Charges
BC TRANSIT	247,785.03	Bus transportation contract
BDO CANADA LLP	40,719.00	Audit Services
BITTERSWEET MANAGEMENT SERVICES INC	42,709.38	Contract Services - Line Painting
BRANDT TRACTOR LTD	28,361.71	Contract Services - Building Repairs
BREE CONTRACTING LTD	1,290,820.01	Capital Projects
BRENNTAG CANADA INC	42,004.62	Capital Projects
CARIBOO CHILCOTIN REGIONAL HOSPITAL	504,274.00	Annual Tax Levy
CAMEO PLUMBING LTD	28,779.99	Contract Services - Building Repairs
CARIBOO REGIONAL DISTRICT	844,069.37	Annual Tax Levy
CANADA LIFE	97,721.82	Benefits
COMMISSIONAIRES BRITISH COLUMBIA	30,738.29	Bylaw Services
DAWSON ROAD MAINTENANCE LTD	70,210.73	Contract Services - Bridge Repairs
DONAHUE AIRFIELD SERVICES	27,813.45	Contract Services - Airport
ENVIRONMENTAL 360 SOLUTIONS CENTRAL	88,803.94	Garbage Collection
EMPLOYER HEALTH TAX	36,321.83	Payroll Tax
EXCEED ELECTRICAL ENGINEERING	52,977.77	Contract Services - Engineering
FOUR RIVERS CO-OPERATIVE	112,117.81	Fleet Fuel
GARTH'S ELECTRIC CO LTD - INC NO. 248102	103,488.67	Contract Services - Electrical
HORSE LAKE GARDEN CENTER	26,363.01	Birch Ave. Baskets
HUB FIRE ENGINES & EQUIPMENT LTD	450,101.68	Capital - Fire Engine
HUN CITY MOUNTAIN BIKE CLUB	30,000.00	Donation
ICBC	27,596.00	Vehicle Insurance
ISN CANADA GROUP HOLDINGS INC	92,437.45	Capital - Mobile Lift
LAFARGE CANADA INC.	28,118.94	Road Salt
MAINLINE ROOFING CO LTD	25,867.80	Capital - Office Roof
MINISTER OF FINANCE	1,062,585.39	School & Police annual tax levy / Misc
MUNICIPAL INSURANCE ASSOCIATION OF BRITISH	137,278.00	Insurance
NAPA AUTO PARTS - 100 MILE HOUSE	39,099.36	Fleet repairs
NORTHERN COMPUTER	62,723.40	Contract Services - IT
NORHAZ SOLUTIONS	248,632.30	Contract Services - Valley Room Demo
PATERSON SEPTIC SERVICE	25,423.14	Contract Services
PENSION CORPORATION	226,125.77	Employee Benefits / Pension
PETERS BROS CONSTRUCTION LTD	386,814.92	Capital - Paving
PRAIRIECOAST EQUIPMENT	208,627.77	Capital - Mowers
RECEIVER GENERAL OF CANADA	529,238.56	Employee/Employer Payroll Expense
330542 BC LTD dba REGENCY CHRYSLER	65,000.41	Capital - Fleet Truck
ROCKY MOUNTAIN PHOENIX	344,358.00	Capital - Brusk Truck / Misc
ROYAL BANK VISA	118,354.47	Various purchases
SCOTT ROY	73,500.00	Contract Services - Deputy CAO
SITKA LOG HOMES INC	27,510.00	Capital - Park Entry Structure
SMITTY'S JANITORIAL SERVICES (1993)	29,688.75	Contract Services - Janitorial
SUNSET MEMORIAL AND STONE LTD	60,219.72	Capital - Columbariums
TRUE CONSULTING GROUP	358,592.08	Engineering services
WESTERN WATER ASSOCIATES LTD	26,684.30	Engineering services
WILLIAM LOVE	27,622.90	Contract Services - Building and Facilities
WORKERS' COMPENSATION BOARD	83,986.30	Workers Compensation
Payments to Vendors over \$25,000	8,975,095.94	
Payments to Vendors under \$25,000	986,773.63	
<b>TOTAL PAYMENTS MADE</b>	<b>\$ 9,961,869.57</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 were no severance agreements made between the  
District of 100 Mile House and its non-unionized employees during the fiscal year 2024."



# 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, 2024 Phone Number: (250) 395-2434  
 Date Submitted: June 11, 2025 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
<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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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"/>	