



THE DISTRICT OF BARRIERE

## STATEMENT OF FINANCIAL INFORMATION

Year Ended December 31, 2018

In Compliance with the Public Bodies Financial Information Act Statutes  
Of British Columbia, Chapter 140



DISTRICT OF BARRIERE  
 SCHEDULE OF REMUNERATION AND EXPENSES  
 PAID ON BEHALF OF EMPLOYEES  
 FOR THE 2018 FISCAL YEAR

**COUNCIL REMUNERATION**

	DUTIES REMUNERATION	EXPENSE PAYMENTS	TOTAL
FENNELL: MIKE	\$5,972.70	\$2,740.00	\$8,712.70
ARMSTRONG, JUDY	\$1,194.54	\$197.60	\$1,392.14
KERSLAKE, ROBERT	\$1,194.54	\$129.60	\$1,324.14
KERSHAW, SCOTT	\$1,194.54	\$129.60	\$1,324.14
FORTIN: AL	\$7,167.24	\$900.50	\$8,067.74
KIBBLE: DONNA	\$7,167.21	\$0.00	\$7,167.21
PAULA: PATRICIA	\$5,972.70	\$1,809.00	\$7,781.70
SABYAN: AMANDA	\$7,167.24	\$0.00	\$7,167.24
SMITH: VIRGINIA	\$9,497.00	\$0.00	\$9,497.00
STAMER: WARD	\$7,872.10	\$2,788.91	\$10,661.01
	<b><u>\$54,399.81</u></b>	<b><u>\$8,695.21</u></b>	<b><u>\$63,095.02</u></b>

**STAFF REMUNERATION 2018**

	DUTIES REMUNERATION	EXPENSE PAYMENTS	TOTAL
EMPLOYEES WITH REMUNERATION & EXPENSES EXCEEDING \$75,000.00			
C HANNIGAN	\$ 94,201.80	\$ 2,470.96	\$ 96,672.76
D BORRILL	\$ 75,671.05	\$ 919.00	\$ 76,590.05
N JOHNSON	\$ 77,026.82	\$ 612.50	\$ 77,639.32
CONSOLIDATED TOTAL FOR EMPLOYEES WITH EARNINGS LESS THAN \$75,000.00	\$ 454,028.13	\$ 12,370.58	\$ 466,398.71
	<b><u>\$ 700,927.80</u></b>	<b><u>\$ 16,373.04</u></b>	<b><u>\$ 717,300.84</u></b>

**RECONCILIATION**

TOTAL REMUNERATION FOR ELECTED OFFICIALS	\$ 54,399.84
TOTAL REMUNERATION FOR STAFF	\$ 700,927.80
T4'S	\$ (763,242.64)
FIRE PAY IN T4 NOT IN PAYROLL	\$ 7,915.00
	<u>\$ -</u>
RECONCILING ITEMS-WAGES IN GL	\$ 737,535.43
RECONCILING ITEMS-TAXABLE BENEFITS IN GL	\$ 17,792.21
FIRE PAY	\$ 7,915.00
T4S	\$ (763,242.64)
	<u>\$ -</u>



DISTRICT OF BARRIERE  
2018 SCHEDULE OF PAYMENT MADE FOR  
PROVISION OF GOODS AND SERVICES

<b>SUPPLERS WHO RECEIVED AGGREGATE PAYMENTS EXCEEDING \$25000.00</b>	<b>AMOUNT PAID</b>
TRUE CONSTRUCTION LTD	\$ 685,118.53
THOMPSON-NICOLA REGIONAL DISTRICT	\$ 343,016.85
DEFIANCE ENTERPRISES INC.	\$ 209,833.59
CANADA REVENUE AGENCY	\$ 188,064.79
RIVERMIST EXCAVATING LTD.	\$ 182,377.19
557969 BC LTD. DBA SUPERIOR EXCAVATING	\$ 167,064.70
BC HYDRO & POWER AUTHORITY	\$ 155,018.76
THOMPSON REGIONAL HOSPITAL DISTRICT	\$ 109,076.63
TRUE CONSULTING GROUP	\$ 88,488.36
GREAT WEST LIFE	\$ 52,063.02
LIDSTONE & COMPANY	\$ 43,557.28
MUNICIPAL INSURANCE ASSOCIATION	\$ 40,256.00
ROCKY MOUNTAIN PHOENIX	\$ 39,624.41
BC GROUNDWATER CONSULTING SERVICES LTD	\$ 37,971.95
SUNCOR ENERGY PRODUCTS PARTNERSHIP	\$ 26,196.84
	<b>\$ 2,367,728.90</b>
<b>SUPPLIERS WITH AGGREGATE PAYMENTS LESS THAN \$25,000.00</b>	<b>\$ 660,252.16</b>
<b>TOTAL</b>	<b>\$ 3,027,981.06</b>

EXPENDITURES PER FINANCIAL STATEMENTS	\$ 2,644,475.00
Non Expenditure Payments	\$ 440,263.62
Electronic Payments	\$ (578,218.12)
Adjustments (GST, Benefits, Changes in A/P)	\$ 615,216.56
Capital Acquisitions	\$ 524,494.00
Annual Depreciation	\$ (618,250.00)
<b>TOTAL</b>	<b>\$ 3,027,981.06</b>

**RECEIVER GENERAL RECONCILIATION**

CRA Payments 2018	\$ 185,708.05
Employer Portion	\$ (35,589.72)
Employee Portion	\$ (149,564.61)
2017 Adjustments	\$ (553.72)
	<b>\$ 0.00</b>



District of Barriere

DISTRICT OF BARRIERE STATEMENT OF FINANCIAL  
INFORMATION APPROVAL FOR THE FISCAL YEAR 2018

The undersigned, as authorized by the Financial Information Regulation, Schedule 2, 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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Chelsea Young  
Deputy Finance Officer  
June 20, 2019

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Ward Stamer  
Mayor  
June 20, 2019



District of Barriere  
MANAGEMENT REPORT

The Financial Statements contained in this Statements 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 to provide reasonable assurance that reliable financial information is produced.

The Mayor and Council are responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and exercises this responsibility through the Committee of the Whole of The District of Barriere. The District of Barriere Council meets with management and external auditors during the year.

The external auditor, KPMG LLP, Chartered Accountants conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. The examination does not relate to the other schedules and statements required by the Act. The examination includes a review and evaluation of the District of Barriere's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Council of the District of Barriere and meet when necessary.

On behalf of The District of Barriere

  
Chelsea Young  
Deputy Finance Officer  
June 20, 2019

  
Colleen Hannigan  
Chief Administrative Officer  
June 20, 2019



District of Barriere

SCHEDULE OF DEBTS

A Schedule of Debts has not been prepared because the information required is disclosed in the Notes to Financial Statement, and no additional information would be provided in the Schedule.



District of Barriere

SCHEDULE OF GUARANTEES AND INDEMNITY  
PAYMENTS FOR THE FISCAL YEAR 2018

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



**DISTRICT OF BARRIERE**

**STATEMENT OF SEVERANCE FOR THE FISCAL YEAR 2018**

There were no severance agreements made between the District of Barriere and its non union employees during the fiscal year.



**Financial Information Regulation, Schedule 1**  
**Checklist – Statement of Financial Information (SOFI)**

**For the Corporation:**

Corporate Name: District of Barriere Contact Name: Chelsea Young  
 Fiscal Year End: December 31, 2018 Phone Number: 250-672-9751  
 Date Submitted: June 20, 2019 E-mail: cyoung@barriere.ca

**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"/>	
1 (1) (b)	Operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (c)	Schedule of debts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
1 (1) (d)	Schedule of guarantee and indemnity agreements	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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"/>	
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"/>	

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"/>	
<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"/>	
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"/>	
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"/>	
<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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4 (1) (b)	Identify debts covered by sinking funds or reserves and amounts in these accounts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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"/>	