



THE DISTRICT OF BARRIERE

STATEMENT OF FINANCIAL INFORMATION

Year Ended December 31, 2022

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 2022 FISCAL YEAR

COUNCIL REMUNERATION

| | DUTIES REMUNERATION | EXPENSE PAYMENTS | TOTAL |
|------------------|------------------------|---------------------|--------------------|
| ARMSTRONG, JUDY | \$8,754.24 | \$ 287.84 | \$9,042.08 |
| FORTIN: AL | \$7,295.20 | \$ 564.60 | \$7,859.80 |
| KERSHAW, SCOTT | \$8,754.24 | \$ - | \$8,754.24 |
| KERSLAKE, ROBERT | \$8,754.24 | \$ - | \$8,754.24 |
| KIBBLE: DONNA | \$8,754.24 | \$ - | \$8,754.24 |
| LODGE. LOUISE | \$1,459.04 | \$ - | \$1,459.04 |
| MCINNIS, COLIN | \$1,459.04 | \$ - | \$1,459.04 |
| SABYAN: AMANDA | \$7,295.20 | \$ - | \$7,295.20 |
| STAMER: WARD | \$13,646.88 | \$ 1,149.00 | \$14,795.88 |
| | \$66,172.32 | \$2,001.44 | \$68,173.76 |

STAFF REMUNERATION 2022

| | DUTIES REMUNERATION | EXPENSE PAYMENTS | TOTAL |
|---|------------------------|---------------------|----------------------|
| EMPLOYEES WITH REMUNERATION & EXPENSES EXCEEDING \$75,000.00 | | | |
| B. PAYETTE | \$ 130,875.80 | \$ 4,352.11 | \$ 135,227.91 |
| C. MATTHEWS | \$ 77,592.50 | \$ 2,111.82 | \$ 79,704.32 |
| T. BUCHANAN | \$ 81,386.80 | \$ 1,931.80 | \$ 83,318.60 |
| P. AMOS | \$ 75,705.29 | \$ 942.60 | |
| C. YOUNG | \$ 82,007.95 | \$ 1,820.12 | \$ 83,828.07 |
| CONSOLIDATED TOTAL FOR EMPLOYEES WITH EARNINGS LESS THAN \$75,000.00 | <u>\$ 424,102.46</u> | <u>\$ 13,412.07</u> | <u>\$ 437,514.53</u> |
| | <u>\$ 871,670.80</u> | <u>\$ 24,570.52</u> | <u>\$ 896,241.32</u> |

RECONCILIATION

| | |
|--|------------------------|
| TOTAL REMUNERATION FOR ELECTED OFFICIALS | \$ 68,173.76 |
| TOTAL REMUNERATION FOR STAFF | \$ 896,241.32 |
| T4'S | \$ 955,475.05 |
| FIRE PAY IN T4 NOT IN PAYROLL | \$ 10,985.00 |
| | <u>\$ 1,930,875.13</u> |
| RECONCILING ITEMS-WAGES IN GL | \$ 937,676.15 |
| RECONCILING ITEMS-TAXABLE BENEFITS IN GL | \$ 6,646.93 |
| BOOKED TIME ADJUSTMENTS | \$ 166.97 |
| FIRE PAY | \$ 10,985.00 |
| T4S | <u>\$ (955,475.05)</u> |
| | <u>\$ -</u> |



DISTRICT OF BARRIERE
2022 SCHEDULE OF PAYMENT MADE FOR
PROVISION OF GOODS AND SERVICES

| SUPPLERS WHO RECEIVED AGGREGATE PAYMENTS EXCEEDING \$25000.00 | AMOUNT PAID |
|--|------------------------|
| BA DAWSON BLACKTOP LTD | 209,493.06 |
| BC HYDRO AND POWER AUTHORITY, UTILITY | 138,982.45 |
| BORROW ENTERPRISES LTD. | 156,648.28 |
| CANADA REVENUE AGENCY | 253,910.92 |
| COLLABRIA | 52,982.88 |
| DEFIANCE ENT INC. | 31,302.51 |
| ATS TRAFFIC | 41,955.84 |
| J.D.V. LOT RESTORATION | 59,136.00 |
| DISTRICT OF CLEARWATER | 45,000.00 |
| FRED SURRIDGE LTD | 35,027.77 |
| ICONIX WATERWORKS LTD PARTNERSHIP | 32,105.75 |
| CASADIO & SON READY MIX LTD | 59,470.89 |
| MANULIFE FINANCIAL | 47,166.97 |
| MUNICIPLE INSURANCE ASSOCIATION | 40,511.00 |
| NORTH THOMPSON FALL FAIR & RODEO ASSOC. | 56,337.84 |
| ROCKY MOUNTAIN PHOENIX | 44,824.79 |
| SCHOOL DISTRICT NO. 73 (KAMLOOPS/THOMPSON) | 57,450.70 |
| SERVICE PLUS COMPUTERS | 28,562.48 |
| EMPS, ELECTRIC MOTOR & PUMP SERVICE LTD | 48,146.01 |
| SUNCOR ENERGY PRODUCTS PARTNERSHIP | 39,511.76 |
| SPOONER INDUSTRIAL LTD | 112,576.56 |
| SPARK INDUSTRIES | 117,729.49 |
| SUNDOWN CONSTRUCTION LTD | 238,309.84 |
| THOMPSON REGIONAL HOSPITAL DISTRICT | 134,003.49 |
| THOMPSON-NICOLA REGIONAL DISTRICT | 363,140.35 |
| TRUE CONSULTING GROUP | 271,129.49 |
| | 2,715,417.12 |
| SUPPLIERS WITH AGGREGATE PAYMENTS LESS THAN \$25,000.00 | 483,872.97 |
| TOTAL | 3,470,419.58 |
| | |
| EXPENDITURES PER FINANCIAL STATEMENTS | \$ 3,507,323.00 |
| Non Expenditure Payments | 148,078.54 |
| Electronic Payments | - 1,381,740.11 |
| Adjustments (GST, Benefits, Changes in A/P) | - 774,387.43 |
| Capital Acquisitions | - 851,412.00 |
| Annual Depreciation | - 647,862.00 |
| TOTAL \$ | - |
| | |
| RECEIVER GENERAL RECONCILIATION | |
| CRA Payments 2022 | \$ 253,910.92 |
| Employee Portion | -\$ 56,955.94 |
| Employer Portion | -\$ 196,954.98 |
| | \$ - |



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

Original signed by, _____
Chelsea Young
Finance Officer
September 1, 2023

Original signed by, _____
Bob Payette
Chief Administrative Officer
September 1, 2023



District of Barriere

**DISTRICT OF BARRIERE STATEMENT OF FINANCIAL
INFORMATION APPROVAL FOR THE FISCAL YEAR 2022**

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.

Chelsea Young
Finance Officer
September 5, 2023

Ward Stamer
Mayor
September 5, 2023



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 2022**

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 2022

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

Financial Information Regulation, Schedule 1

Checklist – Statement of Financial Information (SOFI)

For the Corporation:

Corporate Name: _____ Contact Name: _____

Fiscal Year End: _____ Phone Number: _____

Date Submitted: _____ E-mail: _____

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 | | | | |
| 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 (3) | Statements prepared on a consolidated basis or for each fund, as appropriate | | | | |
| 1 (4) 1 (5) | Notes to the financial statements for the statements and schedules listed above | | | | |

| FIR Schedule 1 Section | Item | Yes | No | N/A | Comments |
|--|--|-----|----|-----|----------|
| Statement of Assets & Liabilities | | | | | |
| 2 | <ul style="list-style-type: none"> A balance sheet prepared in accordance with GAAP or stated accounting principles / policies, and Show changes in equity and surplus or deficit due to operations | | | | |
| Operational Statement | | | | | |
| 3 (1) | Prepared in accordance with GAAP or stated accounting principles / policies and consists of: <ul style="list-style-type: none"> a Statement of Income or Statement of Revenue and Expenditures, and a Statement of Changes in Financial Position | | | | |
| 3 (2) 3 (3) | <ul style="list-style-type: none"> The Statement of Changes in Financial Position may be omitted if it provides no additional information The omission must be explained in the notes | | | | |
| 3 (4) | Community colleges, school districts, and municipalities must prepare a Statement of Changes in Financial Position for the Capital Fund | | | | |
| Schedule of Debts | | | | | |
| 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 | | | | |
| 4 (1) (b) | Identify debts covered by sinking funds or reserves and amounts in these accounts | | | | |
| 4 (3) 4 (4) | <ul style="list-style-type: none"> The schedule may be omitted if addressed under section 2 or 5 and it provides no additional information The omission must be explained in a note to the schedule | | | | |

| 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) | | | | |
| 5 (2) | State the entities involved, and the specific amount involved if known | | | | |
| 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 | | | | |
| 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 | | | | |
| 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)] | | | | |
| 6 (2) (c) | Include a consolidated total for employees whose remuneration is \$75,000 or less [excluding the persons listed under 6 (2) (a)] | | | | |
| 6 (2) (d) | Reconcile or explain any difference between total remuneration in this schedule and related information in the operational statement | | | | |
| 6 (3) | Exclude personal information other than name, position, function or remuneration and expenses of employees | | | | |

| FIR Schedule 1 Section | Item | Yes | No | N/A | Comments |
|--|--|-----|----|-----|----------|
| Schedule of Remuneration and Expenses (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 | | | | |
| 6 (7) (a) 6 (7) (b) | Include a statement of severance agreements providing: <ul style="list-style-type: none"> the number of severance agreements under which payment commenced in the fiscal year being reported on for non-union employees, and the range of equivalent months' compensation for them (see Guidance Package for suggested format) | | | | |
| 6 (8) | Provide the reason for omitting a statement of severance agreements in a note to the schedule of remuneration and expenses | | | | |
| Schedule of Suppliers of Goods or Services (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 | | | | |
| 7 (1) (b) | Include a consolidated total of all payments to suppliers who received \$25,000 or less | | | | |
| 7 (1) (c) | Reconcile or explain any difference between the consolidated total and related figures in the operational statement | | | | |
| 7 (2) (b) | Include a statement of payments for the purposes of grants or contributions | | | | |

| 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 | | | | |
| 8 (2) (a) | The ministry's report contains the statements and schedules required under section 1 (1), to the extent possible | | | | |
| 8 (2) (b) | The ministry's report contains a statement of the operational status of the corporation (see Guidance Package regarding what to include) | | | | |
| 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) | | | | |
| 9 (2) | Municipalities – the SOFI is approved by its council and by the officer assigned responsibility for financial administration (see Guidance Package for example) | | | | |
| 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/) | | | | |
| 9 (4) | The management report explains the roles and responsibilities of the board of directors or governing body, audit committee, management, and the auditors | | | | |
| 9 (5) | Signature approvals required in section 9 are for each of the statements and schedules of financial information, not just the financial statements | | | | |