



**Statement of Financial Information
For the Year Ending December 31, 2018**



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Management Report

Prepared in accordance with the *Financial Information Regulation*, Schedule 1, Section 9

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian public sector accounting standards, 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 Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control.

The external auditors, Grant Thornton LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the *Act*. Their examination includes a review and evaluation of the District'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 Council.

On behalf of the District of Lantzville,

A handwritten signature in blue ink that reads "Jamie Slater".

Jamie Slater, CPA, CA
Director of Financial Services
June 18, 2019



Schedule Showing the Remuneration and Expenses in Respect of Each Employee

Prepared under the *Financial Information Regulation*, Schedule 1, Section 6

ELECTED OFFICIALS

Name	Position	Remuneration	Expense
Colclough, W	Councillor	\$ 7,789	\$ 3,441
Coulson, J	Councillor	7,789	14
Geselbracht, W	Councillor	9,194	1,140
Haime, C	Mayor	12,364	354
Haime, D	Councillor	8,045	1,329
Neary, D	Councillor	7,789	2,235
Proctor, K	Councillor	1,430	363
Savage, I	Councillor	1,430	388
Swain, M	Councillor/Mayor	10,334	1,737
Wilson, J	Councillor	1,430	363
Total - Elected Officials		\$ 67,594	\$ 11,364

EMPLOYEES

Name	Position	Remuneration	Expense
Beauchamp, J	Director of Financial Services	\$ 82,597	\$ 4,888
Campbell, R	Chief Administrative Officer	126,853	7,832
Coates, T	Director of Corporate Administration	94,172	3,114
Spears, F	Director of Public Works	102,061	1,751
Employees less than \$75,000		643,904	17,468
Total - Employees		\$ 1,049,587	\$ 35,053

Reconciliation of Remuneration

Elected Officials	\$ 67,594
Employees	1,049,587
Reconciling items	256,807
Total per Statement of Revenue and Expenditure	\$ 1,373,988



Schedule Showing Total Paid to Each Supplier for Goods and Services Exceeding \$25,000

Prepared under the *Financial Information Regulation*, Schedule 1, Section 7

<u>Supplier name</u>	<u>Amount Paid</u>
679048 BC Ltd	\$ 35,230
BC Assessment	\$ 44,479
BC Hydro	\$ 123,996
Canada Revenue Agency	\$ 327,209
City of Nanaimo	\$ 1,333,066
Copcan Civil Ltd	\$ 60,663
Ecoplan International Inc.	\$ 75,020
Fort Gary Fire Trucks Ltd.	\$ 126,330
Hub City Paving	\$ 28,099
Judy Rogers Consulting Inc.	\$ 57,898
Koers & Associates Engineering Ltd	\$ 542,122
Lanarc Consultants Ltd	\$ 26,090
Lidstone & Company	\$ 60,777
Minister of Finance - Property Taxation Branch	\$ 1,103,452
Municipal Pension Plan	\$ 173,469
Murdy & McAllister Barristers & Solicitors	\$ 41,281
Pacific Blue Cross	\$ 49,279
Regional District Of Nanaimo	\$ 1,261,344
Sea to Sky Network Solutions Inc.	\$ 70,617
Vancouver Island Regional Library	\$ 191,736
Windley Contracting (2010) Ltd	\$ 617,585
Total payments exceeding \$25,000	<u>\$ 6,349,742</u>
Consolidated total of payments of \$25,000 or less	<u>\$ 802,985</u>
Total aggregate payments to suppliers	<u><u>\$ 7,152,727</u></u>



Schedule Showing Total Paid to Each Supplier for Goods and Services Exceeding \$25,000

Prepared under the *Financial Information Regulation*, Schedule 1, Section 7

Payments to suppliers for grants and contributions exceeding \$25,000

Consolidated total of grants exceeding \$25,000	-
Consolidated total of contributions exceeding \$25,000	-
Consolidated total of all grants and contributions exceeding \$25,000	-

Reconciliation:

Total aggregate payments to suppliers	\$ 7,152,727
Total aggregate grants and contributions	\$ -
Total per Statement of Revenue and Expenditure	\$ 4,061,023
Variance*	\$ 3,091,704

* This statement shows actual payments during the year, while the Statement of Revenue and Expenditure reports expenses during the year. Differences include capital, wages and benefits and other items.



Schedule of Guarantee and Indemnity Agreements

Prepared in accordance with the *Financial Information Regulation*, Schedule 1, Subsection 5

The District of Lantzville has not given any guarantee or indemnities under the *Guarantee and Indemnities Regulations*.

Schedule of Severance Agreements

Prepared under the *Financial Information Regulation*, Schedule 1, Subsection 6

There was one severance agreement between the District of Lantzville and its non-unionized employees in 2018. This agreement represents 1 month of compensation.

Schedule of Debts

Prepared in accordance with the *Financial Information Regulation*, Schedule 1, Subsection 4

A Schedule of Debts has not been prepared because the District had no long-term debt in 2018.



Statement of Financial Approval

The undersigned, as authorized by the *Financial Information Regulation*, Schedule 1, Subsection 9(2), approve all the statements and schedules included in this Statement of Financial Information, produced in accordance with the *Financial Information Act*.

A handwritten signature in blue ink, appearing to be "M Swain", written over a horizontal line.

Mark Swain
Mayor, on behalf of Council
June 24, 2019

A handwritten signature in blue ink, appearing to be "Jamie Slater", written over a horizontal line.

Jamie Slater, CPA, CA
Director of Financial Services
June 24, 2019