

DISTRICT OF SQUAMISH

STATEMENT OF FINANCIAL INFORMATION - SOFI

APPROVED BY COUNCIL

**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2014
PURSUANT TO THE *FINANCIAL INFORMATION ACT*:**

- 1)
 - i) Schedule of Guarantee and Indemnity Agreements
 - ii) Schedule of Amounts Paid to Employees
 - iii) Statement of Severance Agreements
 - iv) Schedule of Amounts Paid to Suppliers for Goods or Services
 - v) Schedule of Amounts paid to Elected Officials
 - vi) Statement of Financial Information Approval
- 2) Management Report
- 3) 2014 Audited Financial Statements

**DISTRICT OF SQUAMISH
SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2014
PURSUANT TO THE FINANCIAL INFORMATION ACT**

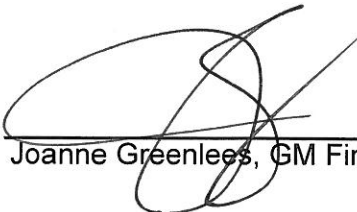
Guarantee and Indemnity Agreements for wholly-owned subsidiaries are consolidated in the Financial Statements:

Squamish Oceanfront Development Corporation
Squamish Sustainability Corporation

Contingent liabilities and commitments are reported in Notes to District of Squamish Audited Financial Statements in Section 3

**DISTRICT OF SQUAMISH
SCHEDULE OF SEVERANCE AGREEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2014
PURSUANT TO THE *FINANCIAL INFORMATION ACT***

No severance agreements were made between the District of Squamish and non-union employees during 2014.



Joanne Greenlees, GM Financial Services



Patricia Heintzman, Mayor

**DISTRICT OF SQUAMISH
SCHEDULE OF AMOUNTS PAID TO EMPLOYEES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2014
PURSUANT TO THE *FINANCIAL INFORMATION ACT***

| EMPLOYEE NAME | | | *Salary & Other Remuneration | **Expenses |
|--|------------|---|---|-------------------|
| ADDIS | SHANE | Maintenance Mechanic | 78,737.36 | 598.00 |
| ALLAN | JACQUELINE | Asst Recreation Maintenance Supervisor | 75,513.58 | - |
| ARNOLD | DAN | Chief Operator Waste Water Treatmen | 92,782.31 | 359.00 |
| ARTHURS | ROBIN | General Manager, Corporate Services | 136,489.08 | 994.00 |
| BARONE | STEVE | Fire Fighter | 100,808.50 | 400.00 |
| BECKER | CORIEN | Chief Administrative Officer | 167,065.05 | 8,021.00 |
| BELL | STACY | Chief Operator Waste Water Treatmen | 87,843.72 | 3,653.00 |
| CHITTLE | RYAN | Utility Operator | 75,774.04 | - |
| COLLIER | MARCIA | Manager of Financial Operations | 100,943.41 | 1,773.00 |
| DAWSON | ANDY | Foreman | 82,321.73 | 763.00 |
| DERKSEN | KYLE | Fire Fighter | 80,709.61 | 3,046.00 |
| DOCKTER | EDWARD | Recreation Maintenance Supervisor | 99,714.71 | - |
| FOOTE | AARON | Fire Fighter | 92,328.64 | 1,256.00 |
| FULTON | BOB | Fire Chief | 110,588.78 | 475.00 |
| GLENDAY | LINDA | Deputy Chief Administrative Officer | 144,528.29 | 2,180.00 |
| GRAINGER | JOHN | Municipal Engineer | 81,790.50 | 3,388.00 |
| GREENLEES | JOANNE | General Manager, Financial Services | 148,187.69 | 1,687.00 |
| GRIFFIN | DANIEL | Manager of GIS | 81,705.72 | 2,473.00 |
| HOSKIN | TIM | Director of Recreation | 111,648.73 | 3,475.00 |
| INOUE | RUSSELL | Fire Chief | 125,961.93 | 5,104.00 |
| KORDEL | CONRAD | Manger of Information Systems | 95,282.84 | 196.00 |
| KRANENBURG | TREVOR | Fire Fighter | 85,867.17 | 1,503.00 |
| LAMONT | SCOTT | Operations Supervisor | 91,850.44 | 1,940.00 |
| MACLEOD | ROD | Director of Engineering | 98,649.72 | 540.00 |
| MATHEWS | CHRISTINE | Manager of Financial Planning | 100,658.15 | 1,999.00 |
| MCJANNET | SARAH | Community Planner 2 | 112,360.01 | 1,199.00 |
| MOORE | CHRISTINA | Manager of Communications | 81,662.72 | 25.00 |
| MORRIS | JULIE | Manager of Human Resources | 91,288.87 | 5,119.00 |
| NAISBY | ELAINE | Community Plannner | 87,109.07 | 1,364.00 |
| PAWLUK | CHARLENE | Manager of Corporate Services | 92,398.34 | 3,054.00 |
| PLUMB | NEIL | Manager of Real Estate | 94,438.40 | 252.00 |
| ROULSTON | DAVID | Municipal Engineer | 89,815.92 | 1,804.00 |
| SAY | CAMILLA | Manager of Facilities | 95,450.48 | 822.00 |
| SIMMONS | MATTHEW | Project Manager | 102,012.65 | 1,213.00 |
| SMITH | BOB | Director of Operations | 112,072.27 | 7,538.00 |
| STOYKO | RANDY | General Manager of Community & Business | 117,811.76 | 1,265.00 |
| SWEENEY | SEAN | Fire Fighter - Captail | 117,268.43 | 2,404.00 |
| TREMBLAY | PETER | Fleet Maintenance Supervisor | 88,327.08 | 2,764.00 |
| VIRGINT | SUZANNE | Operations Supervisor | 90,603.20 | 1,951.00 |
| | | | \$ 3,920,371 | \$ 76,597 |
| REMUNERATION AND EXPENSE under \$75,000 | | | \$ 7,981,658 | \$ 80,143 |
| TOTAL REMUNERATION AND EXPENSES | | | \$ 11,902,029 | \$ 156,740 |

**DISTRICT OF SQUAMISH
SCHEDULE OF AMOUNTS PAID TO EMPLOYEES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2014
PURSUANT TO THE *FINANCIAL INFORMATION ACT***

RECONCILIATION OF AMOUNTS PAID TO EMPLOYEES

| | | |
|------------------------------|---|-----------------------------|
| Total Employee Remuneration: | | \$ 11,902,029 |
| | Remuneration to Council Members | \$ 248,148 |
| Add: | Employee benefits, settlements, accruals & Other Entities | <u>1,973,578</u> |
| | Total: | \$ 14,123,755 |
| | Salaries, Wages & Benefits per Financial Statements: | <u>\$ 14,123,755</u> |

* **Salary and Other Remuneration** includes taxable benefits and items such as vacation payout for leave not taken, retroactive salary adjustments, and overtime; and does not include severance payments.

****Expenses** include payments to third parties and expenditures not normally considered as perquisites, as they are required for employees to fulfill their job functions and duties. Such expenditures include but are not limited to the cost of attending meetings, courses, seminars and promotional activities required by the District of Squamish. Excluded from expense reported are expenditures for costs and benefits available to all employees and/or all employees within an identifiable employment group.

DISTRICT OF SQUAMISH
SCHEDULE OF AMOUNTS PAID TO SUPPLIERS FOR GOOD OR SERVICES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2014
PURSUANT TO THE *FINANCIAL INFORMATION ACT*

AGGREGATE PAYMENTS FOR GOODS & SERVICES OVER \$25,000

| | |
|--------------------------------------|-----------|
| 3R DEMOLITION CORP | 25,538 |
| A & A TARPS LTD. | 25,872 |
| ACTIVE NETWORK LTD. | 35,051 |
| ALPINE LINE PAINTING | 26,511 |
| ALPINE PAVING (1978) LTD. | 1,359,938 |
| ALTA LAKE ELECTRIC LTD. | 60,302 |
| ASSOCIATED FIRE SAFETY EQUIPMENT | 37,991 |
| BBR CONTRACTING LTD. | 38,832 |
| BC HYDRO | 868,358 |
| BC TRANSIT | 1,184,784 |
| BCT FENCING | 83,604 |
| BDO CANADA LLP | 79,199 |
| BELL MOBILITY | 58,565 |
| BLACK TUSK FIRE & SECURITY INC | 64,110 |
| BODDIE & ASSOCIATES LTD | 46,960 |
| CALLAGHAN WINTER SPORTS CLUB | 110,000 |
| CARNEY'S WASTE SYSTEMS | 1,510,807 |
| CARVER CONSTRUCTION LTD. | 1,125,135 |
| CASCADE ENVIRONMENTAL RESOURCE GROUP | 61,305 |
| CCI GROUP INC. | 25,847 |
| CEDAR COAST PLANNING CONSULTANTS | 37,827 |
| CHEVRON CANADA LTD. | 198,016 |
| CITYSPACES CONSULTING LTD. | 38,200 |
| CLARKE, JAY | 27,455 |
| CLEARTECH INDUSTRIES INC. | 195,549 |
| COAST AGGREGATES LTD. | 92,209 |
| COAST VALLEY CONTRACTING LTD. | 89,362 |
| COASTAL MOUNTAIN EXCAVATIONS | 259,033 |
| COBRA ELECTRIC | 45,260 |
| COLONY NETWORKS INC. | 29,576 |
| COMMERCIAL TRUCK EQUIPMENT CO. | 26,140 |
| CONESTOGA-ROVERS & ASSOCIATES | 97,190 |
| CONTINENTAL POWER SERVICES (1987) | 128,851 |
| COROLIS CONSULTING GROUP | 94,487 |
| CORIX WATER PRODUCTS LP | 92,693 |
| CORPORATE ELECTRIC LIMITED | 73,311 |
| CUSTOM AIR CONDITIONING LTD. | 138,201 |
| DESCHUTTER & ASSOCIATES | 127,652 |
| ECO PLAN | 63,024 |
| E-COMM, EMERGENCY COMMUNICATIONS | 48,726 |
| ESRI CANADA | 47,614 |
| EVERGREEN PROJECTS LTD. | 444,411 |
| FIRE COMPANY NO. 1 | 44,225 |
| FIRE COMPANY NO. 2 | 58,977 |
| FIRST TRUCK CENTRE | 224,350 |
| FortisBC-NATURAL GAS | 126,738 |
| GARIBALDI EVENTS AND DESIGN | 50,610 |
| GOLD KEY SALES AND LEASE LTD. | 114,813 |
| GREAT-WEST LIFE ASSURANCE COMPANY | 886,336 |
| HABANERO CONSULTING GROUP | 111,963 |
| HARRIS & COMPANY | 67,808 |

DISTRICT OF SQUAMISH
SCHEDULE OF AMOUNTS PAID TO SUPPLIERS FOR GOOD OR SERVICES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2014
PURSUANT TO THE *FINANCIAL INFORMATION ACT*

| | |
|---|-----------|
| HATCH MOTT MACDONALD | 37,075 |
| HEATHER EVANS CONSULTING | 45,321 |
| HOWE SOUND EQUIPMENT (2008) LTD. | 26,115 |
| ISL ENGINEERING AND LAND SERVICES | 157,733 |
| KERR WOOD LEIDAL ASSOCIATES LTD. | 419,924 |
| KING HOE EXCAVATING LTD. | 943,962 |
| KOIOS SYSTEMS INC. | 79,115 |
| KONICA MINOLTA BUS. SOLUTIONS | 33,022 |
| KONICA MINOLTA BUSINESS SOLUTIONS | 41,824 |
| LAT DIV OF LAFARGE CANADA INC | 46,031 |
| LIDSTONE & COMPANY | 63,931 |
| MAR-TECH UNDERGROUND SERVICES LTD. | 169,240 |
| MASTERCRAFT PROJECTS LTD. | 45,804 |
| METRO MOTORS LTD. | 161,759 |
| MICROSOFT LICENSING, GP | 77,217 |
| MNP LTD | 46,081 |
| MORRIS, AMANDA | 68,145 |
| MUNICIPAL INSURANCE ASSOCIATION OF B.C. | 352,777 |
| MUNICIPAL PENSION PLAN | 821,237 |
| MURDY & MCALLISTER | 268,038 |
| MUTUAL CONSTRUCTION LTD. | 62,956 |
| ONE CALL PROPERTY SERVICES | 64,170 |
| OPUS DAYTON KNIGHT CONSULTANTS LTD | 111,159 |
| PBX ENGINEERING | 74,922 |
| PFM EXECUTIVE SEARCH | 32,976 |
| PITEAU ASSOCIATES | 47,219 |
| PPM CONSULTING LTD. | 55,391 |
| PRECISION SERVICE & PUMPS INC. | 46,425 |
| R.F. BINNIE & ASSOCIATES | 52,880 |
| RECEIVER GENERAL (REVENUE CANADA) | 670,774 |
| RECEIVER GENERAL FOR CANADA/RCMP OIC | 3,718,478 |
| REVENUE SERVICES OF BC | 32,313 |
| ROCKANDEL & ASSOCIATES | 26,834 |
| ROGER BROOKS INTERNATIONAL INC. | 65,000 |
| SCU INSURANCE SERVICES LTD. | 89,507 |
| SEA TO SKY COMMUNITY SERVICES SOCIETY | 252,600 |
| SEA TO SKY INVASIVE SPECIES COUNCIL | 28,970 |
| SEA TO SKY MAINTENANCE SERVICES | 27,692 |
| SILVERBACK TREEWORX LTD. | 28,886 |
| SLOPE SIDE SUPPLY | 33,112 |
| SMEAL FIRE APPARATUS CO. | 227,512 |
| SMITH & LOVELESS, INC. | 106,782 |
| SOFTCHOICE CORPORATION | 37,051 |
| SQUAMISH CHIEF | 115,666 |
| SQUAMISH INSURANCE AGENCIES LTD. | 241,623 |
| SQUAMISH OFF-ROAD CYCLING ASSOCIATION | 69,023 |
| SQUAMISH PUBLIC LIBRARY ASSOCIATION | 74,429 |
| SQUAMISH SUSTAINABILITY CORPORATION | 152,043 |
| SQUAMISH TRUCK AND TRAILER LTD | 27,863 |
| SQUAMISH-LILLOOET REGIONAL DISTRICT | 1,527,069 |
| STAPLES ADVANTAGE | 48,628 |
| TELUS COMMUNICATIONS | 140,944 |
| TELUS SERVICES INC. | 133,110 |

DISTRICT OF SQUAMISH
SCHEDULE OF AMOUNTS PAID TO SUPPLIERS FOR GOOD OR SERVICES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2014
PURSUANT TO THE *FINANCIAL INFORMATION ACT*

| | |
|---|--------------------------|
| TEMPLE CONSULTING GROUP LTD. | 30,211 |
| TOURISM SQUAMISH SOCIETY | 150,000 |
| TRASOLINI POOLS LTD | 99,393 |
| TRITON AUTO AND INDUSTRIAL LTD. | 83,111 |
| URBAN SYSTEMS | 101,877 |
| VANCOUVER INT. SCULPTURE BIENNALE | 35,676 |
| VANDINE GEOLOGICAL ENGINEERING LIMITED | 29,201 |
| VIMAR EQUIPMENT LTD. | 27,879 |
| WESTPRO INFRASTRUCTURE LTD. | 811,906 |
| WHISTLER EXCAVATIONS LTD. | 997,112 |
| WORKERS COMPENSATION BOARD OF B.C. | 162,216 |
| XYLEM CANADA COMPANY | 72,355 |
| | |
| TOTAL PAYMENTS OVER > \$25,000 | 25,838,604 |
| TOTAL PAYMENTS UNDER < \$25,000 | 4,688,353 |
| TOTAL PAYMENTS | <u>30,526,957</u> |

DISTRICT OF SQUAMISH
SCHEDULE OF AMOUNTS PAID TO SUPPLIERS FOR GOOD OR SERVICES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2014
PURSUANT TO THE *FINANCIAL INFORMATION ACT*

RECONCILIATION OF TOTAL AMOUNTS PAID

TOTAL PAYMENTS **30,526,957**

Total Payments Reconciliation:


| | | |
|---------|-----------------------------------|-------------|
| Deduct: | GST/HST Rebates | (780,590) |
| | Net Acquisition of Capital Assets | (6,386,865) |
| | Estimated Refunds | (2,334,947) |
| | Change in Accounts Payable | (1,081,473) |
| | | |
| Add: | Amortization Expense | 5,639,378 |
| | Loss on disposal of Assets | 100,772 |
| | Employee Remuneration | 11,902,029 |
| | Council Remuneration | 248,148 |
| | Subsidiaries Expense | 4,548,886 |

Total Payments Goods and Services **42,382,295**

Total Expense per Financial Statements **42,382,295**



Joanne Greenlees, GM Financial Services



Patricia Heintzman, Mayor

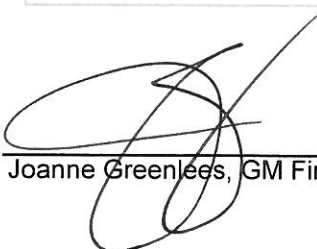
**DISTRICT OF SQUAMISH
SCHEDULE OF AMOUNTS PAID TO ELECTED OFFICIALS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2014
PURSUANT TO THE FINANCIAL INFORMATION ACT**

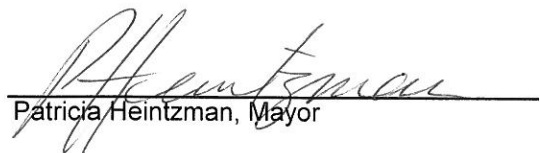
| NAME | | OFFICE | Remuneration | Expenses |
|---|----------|------------|----------------|---------------|
| KIRKHAM | ROBERT | MAYOR | 62,879 | 7,824 |
| HEINTZMAN | PATRICIA | MAYOR | 32,592 | 2,514 |
| RAISER | BRYAN | COUNCILLOR | 29,859 | 1,966 |
| RACE | DOUGLAS | COUNCILLOR | 30,503 | 2,852 |
| PRIOR | EDWARD | COUNCILLOR | 29,763 | 2,687 |
| SANDER | RON | COUNCILLOR | 28,262 | 1,119 |
| CHAPELLE | SUSAN | COUNCILLOR | 29,763 | 6,439 |
| KENT | PETER | COUNCILLOR | 1,509 | 273 |
| ELLIOTT | KAREN | COUNCILLOR | 1,509 | 558 |
| BLACKMAN-WULFF | JASON | COUNCILLOR | 1,509 | 2,608 |
| Total Remuneration & Expenses: | | | 248,148 | 28,840 |

RECONCILIATION COUNCIL EXPENSE:

| | |
|--|-------------------|
| Remuneration paid to Council Members: | \$ 248,148 |
| Add: Expenses | 28,840 |
| Other Expenses & Accruals | 73,662 |
| Total | \$ 350,650 |
| Total Legislative Expense 2014: | \$ 350,650 |

***Expenses** include reimbursements and payments to third parties and expenditures not normally considered as perquisites, as they are required for Council members to fulfill their duties for the District of Squamish. Such expenditures include but are not limited to the cost of attending meetings, courses, seminars and promotional activities required by the District of Squamish. Excluded from expense reported are expenditures for costs and benefits available to all employees and/or all employees within a identifiable employment group.


Joanne Greenlees, GM Financial Services


Patricia Heintzman, Mayor


**DISTRICT OF SQUAMISH
STATEMENT OF FINANCIAL INFORMATION APPROVAL
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2014
PURSUANT TO THE *FINANCIAL INFORMATION ACT***

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*



Joanne Greenlees, GM Financial Services

Date June 18, 2015



Patricia Heintzman, Mayor

Date June 18, 2015

**DISTRICT OF SQUAMISH
MANAGEMENT REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2014
PURSUANT TO THE FINANCIAL INFORMATION ACT**

The Management of the District of Squamish is responsible for the preparation and fair representation of the accompanying 2014 Consolidated Financial Statements. The consolidated financial statements have been prepared by management in accordance with generally accepted accounting principles for British Columbia local governments.

To assist in meeting its responsibility, Management maintains accounting, budget and other internal controls. These controls provide reasonable assurance that transactions are appropriately authorized, accurately recorded and fairly represented.

The consolidated financial statements have been audited by an independent auditor, BDO Dunwoody, LLP, appointed by Council in accordance with the *Community Charter*. The Auditor's report to Council is included in the accompanying 2014 Consolidated Financial Statements.

In accordance with the *Community Charter*, the 2014 Audited Consolidated Financial Statements were presented and approved by Council on May 12, 2015 and the Statement of Financial Information (SOFI) was presented to Council for approval on June 16, 2015.


Joanne Greenlees, CPA, CGA
GM Financial Services


Date