



Statement of Financial Information – SOFI

Approved by Council

For the Fiscal Year Ended December 31, 2021

Pursuant to the *Financial Information Act*

TABLE OF CONTENTS

	Page #
1)	
a) Schedule of Guarantee and Indemnity Agreements	1
b) Schedule of Remuneration and Expenses	2
c) Statement of Severance Agreements	3
d) Schedule of Payments to Suppliers of Goods and Services	4
e) Statement of Financial Information Approval	5
2) Management Report	6
3) 2021 Audited Financial Statements	

Village of Pemberton

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

"This organization has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation."

Prepared under the Financial Information Regulation, Schedule 1, subsection 5 (4)

Schedule Showing the Remuneration
Paid to or on Behalf of Each Employee
2021

1 Elected Officials, Employees appointed by Cabinet and Members of the Board Of Directors

Name	Position	Remuneration	Expenses
Richman, Michael	Mayor	31,776	200
Antonelli, Amica	Councillor	15,718	499
Noble, Leah	Councillor	15,718	604
Zant, Ryan	Councillor	15,718	499
Craddock, Ted	Councillor	15,718	0
Total		94,647	1,801

2 Other Employees > 75,000

Name	Position	Remuneration	Expenses
Gilmore, Nikki	CAO	149,914	0
Fraser, Sheena	Mngr of Corporate Services	115,130	100
Csima, Tom	Mngr. Operations	111,104	1,455
Adams, Cameron	Deputy Fire Chief	108,023	0
Grossman, Robert E	Fire Chief	106,769	0
Burns, Christine	Mngr, Recreation Services	101,532	100
Martin, Lena	Mngr, Finance	100,519	1,500
Pedrini, Lisa	Mngr, Development Services	98,670	261
Kluftinger, Martin	Waste Water Operator II	96,331	0
Malpus, Adam	Fire Captain	95,259	0
Westlake, Jeff	Water Operator II	90,915	874
Einarson, Jeanette	Senior Accountant/Supervisor	79,406	0
Derouin, Christopher	Building Inspector	78,594	1,660
Toews, Sarah	Emergency Program Coordinator	77,032	0
3 Total > 75,000		1,409,200	5,950
Consolidated Total of other Employees with remuneration and expenses of <75,000		1,665,977	23,142
Total Employees		3,075,177	29,092

Reconciliation

Total remuneration - elected officials	96,448
Total remuneration - other employees	3,104,269
Subtotal	3,200,717
Reconciling Items	531,275
Total per Statement of Revenue and Expenditure (Segmented)	3,731,992
Variance	0

Reconciling Items:

Item	Amount	Comments
Municipal Pension	234,479	
WCB, EI, CPP	228,513	
Other Benefits	68,283	

Prepared under the Financial Information Regulation, Schedule 1, section 6 (2), (3), (4), (5) and (6).

Village of Pemberton

STATEMENT OF SEVERANCE AGREEMENTS

There was 0 severance agreement made between the Village of Pemberton and its non-unionized employees during the fiscal year 2021.

* "Compensation" agreements were based on salary and benefits.

Prepared under the Financial Information Regulation, Schedule 1, subsection 6 (7)

2. Consolidated paid to suppliers who received aggregate pmts of < or = \$25,000	1,296,041
Consolidated total of grants paid exceeding \$25,000	0
Consolidated total of contributions paid exceeding \$25,000	0
Consolidated total of all grants and contributions exceeding \$25,000	0
3. Total payments to suppliers for grants and contributions exceeding \$25,000	0
Total aggregate payments exceeding \$25,000 paid to suppliers	11,531,492
Consolidated total of payments of \$25,000 or less paid to suppliers	1,296,041
Consolidated total of all grants and contributions exceeding \$25,000	0
Subtotal	12,827,533
Total Expenses per Consolidated Statement of Operations and Accumulated Surplus	8,654,345
Difference	4,173,188
4. Reconciliation	
Employee and Council Wages expensed not included in payments to suppliers	(3,176,778)
Deposits/Holdbacks returned to suppliers and not expensed	1,336,461
Employee and Council portion of Dues, Tax, CPP And EI paid to supplier and not expensed	731,803
Employee portion of Benefits paid to supplier and not expensed	44,831
Transfers to Other Governments included in payments to suppliers and not expensed	3,480,222
Less School Police Tax paid in 2021	(123,466)
BC Transit paid to supplier for other governments share, not expensed	132,962
New Capital Additions, not expensed, moved to TCA	2,330,994
WIP included in payments to suppliers and not expensed	0
Add Capital Additions donated in kind	0
Less: Capital Disposals and WIP Transfers	0
Less: Amortization - not a Cash transaction	(1,191,743)
Debt Principal Payments Paid and not expensed	393,917
Variance*	213,986
*Variance occurs due to the Financial Statements prepared on an accrual basis and this report on a cash basis	

Prepared under the Financial Information Regulation, Schedule 1, section 7 and the *Financial Information Act*, section 2.

Village of Pemberton

STATEMENT OF FINANCIAL INFORMATION APPROVAL

The undersigned, s authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements included in this Statement of Financial Information, produced under the *Financial Information Act*.

Mike Richman, Mayor

Thomas Sikora, Chief Financial Officer

Date: Nov 17, 2022

Date: Nov 16, 2022

Prepared under the Financial Information Regulation, Schedule 1, subsection 9



PO Box 100
7400 Prospect St.
Pemberton

British Columbia

CANADA

V0N2L0

P. 604.894.6135

F. 604.894.6136

Management Report

To the Mayor and Council of the Village of Pemberton,

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Mayor and Council are composed entirely of individuals who are neither management nor employees of the Village. The Mayor and Council are responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial statements. The Mayor and Council fulfill these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Mayor and Council are also responsible for appointing the Village's external auditors.

MNP LLP, an independent firm of Chartered Professional Accountants, is appointed by the Mayor and Council to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically with, both the Council and management to discuss their audit findings.

In accordance with the *Community Charter*, the 2021 Audited Consolidated Financial Statements were presented and approved by Council on October 18, 2022; the Statement of Financial Information (SOFI) was presented to Council for approval on October 18, 2022.


Elizabeth Tracy
Chief Administrative Officer

Nov. 17, 2022
Date