



Statement of Financial Information – SOFI

Approved by Council

For the Fiscal Year Ended December 31, 2023

Pursuant to the *Financial Information Act*

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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
2023

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

Name	Position	Remuneration	Expenses
Craddock, T	Councillor	\$ 16,546	2,142
Helmer, J	Councillor	\$ 16,421	264
Nightingale, K	Councillor	\$ 16,546	3,227
Ramsden, L	Councillor	\$ 16,546	750
Richman, M	Mayor	\$ 33,397	3,789
Total		99,456	6,383

Other Employees > 75,000

Name	Remuneration	Expenses
Anic, L	\$ 75,017	0
Adams, C	\$ 118,942	2,643
Brown, C	\$ 83,080	619
Burns, C	\$ 113,354	0
Clark, R	\$ 88,185	631
Csima, T	\$ 111,551	917
Einarson, J	\$ 88,646	0
Ferguson, L	\$ 78,098	179
Fraser, S	\$ 121,943	572
Hughes, N	\$ 76,507	550
Kluftinger, M	\$ 108,628	179
Livermore, J	\$ 99,700	1,623
Malpus, A	\$ 121,311	3,005
McRae, S	\$ 113,612	2,164
Oving, J	\$ 75,825	4,940
Sikora, T	\$ 118,229	2,564
Toews, S	\$ 91,588	109
Tracy, E	\$ 177,882	3,507
Wallace, J	\$ 77,058	248
Westlake, J	\$ 99,660	179
White, E	\$ 83,715	0
Total > 75,000	2,122,531	24,629
Consolidated Total of other Employees with remuneration and expenses of <75,000	2,006,747	73,741
Total Employees	4,129,278	98,370

Reconciliation

Total remuneration - elected officials	105,839
Total remuneration - other employees	4,227,648
Subtotal	4,333,486
Reconciling Items	617,716
Total per Statement of Revenue and Expenditure (Segmented)	4,951,202
Variance	0

Reconciling Items:

Item	Amount	Comments
Municipal Pension	547,696	
WCB, CPP, EI	359,347	
Other Benefits	(289,327)	

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

Village of Pemberton

STATEMENT OF SEVERANCE AGREEMENTS

There were 0 severance agreements made between the Village of Pemberton and its non-unionized employees during the fiscal year 2023.

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

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

2023 SCHEDULE SHOWING PAYMENT MADE FOR THE PROVISION OF GOODS OR SERVICES

1. Alphabetical list of suppliers who received aggregate payments exceeding \$25,000

Supplier name	Aggregate amount paid to supplier
AC Petroleum	79,140
Alpine Paving (1978) Ltd.	75,510
Avenue Machinery	87,209
Bandit Farms Property Services Ltd.	47,543
BC Assessment Authority	77,572
BC Hydro	247,262
BC Transit	390,905
BFL Canada Insurance Services Inc.	85,761
Cameron Chalmers Consulting Inc	193,545
CATA Management Ltd.	899,609
CentralSquare Canada Software Inc.	35,187
City of Nanaimo	27,560
Clear Energy Solutions	68,689
Cleartech Industries Inc.	60,269
Coast Mountain Cleaning	65,605
Coastal Ford Sales Ltd. Dba Coastal Ford Squamish	85,511
Corona Excavations Ltd.	85,323
DOOR ACE YOUR GARAGE DOOR & GATES CO. LTD.	26,510
Elevate Sunstone Joint Venture	114,519
Fit 22 Consulting Ltd	32,464
Flow Irrigation Sales & Service	28,658
Foreseeson Technology Inc.	128,464
Freeport Construction Management Ltd.	2,157,692
GFL Environmental Inc.	80,058
Greg Gardner Motors Ltd.	45,224
Haakon Industries	32,650
Habitat Systems Inc	38,824
Insurance Corporation of British Columbia	36,083
ISL Engineering & Land Services Ltd.	143,174
JT Heavy Equipment Repair Ltd.	35,769
KAISER Joshua	31,500
Kentel Construction Ltd.	121,650
Kerr Wood Leidal	51,015
LEGGETT Anngela	34,488
Lidstone & Company	93,615
Lindsay Equipment Ltd.	117,391
MARKET METAL STEEL BUILDINGS INC	34,650
McElhanney Associates Land Surveying Ltd.	244,345
McRae's Environmental Services	34,232
Minister of Finance - School Taxes	2,056,533
MNP LLP	55,070
Mount Currie Band Council	28,625
Municipal Finance Authority of BC	184,528
Municipal Insurance Association of British	29,065
Municipal Pension Plan	547,696
Pacific Blue Cross	197,205
PBX Engineering Ltd.	33,969
Pemberton Valley Dyking District	690,443
Pemberton Valley Hardware & Bldg. Centre	38,848
Provincial Health Services Authority in BC	73,250
Receiver General for Canada	1,159,800
Riptide Marine Sales Ltd.	27,824
Rocky Mountain Phoenix	64,004
Sea to Sky Network Solutions	165,408

Supplier name	Aggregate amount paid to supplier
Sea to Sky Soils and Composting Inc.	42,994
SQUAMISH-LILLOOET (REGIONAL DISTRICT)	2,360,676
Stark Architecture Ltd.	92,137
SUNSTONE RIDGE DEVELOPMENTS LTD	641,953
TD Business Cash Back Visa	172,258
TM Builders Inc.	40,335
Tomko Sports Systems Inc.	27,997
Tower Steel Buildings	105,429
ULINE CANADA CORP	32,293
Union of BC Municipalities	35,930
Urban Matters	38,000
Urban Systems Ltd.	76,786
Velosolutions Canada West Ltd.	79,325
WASP Manufacturing Ltd.	33,195
Webster Engineering Ltd	101,712
WMA Cleaning Services	27,276
Work Truck West	82,656
WorkSafeBC	110,245
Your City Solutions Inc.	32,393
Total aggregate amount paid to suppliers	15,761,032
2. Consolidated paid to suppliers who received aggregate pmts of < or = \$25,000	2,448,861
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	15,761,032
Consolidated total of payments of \$25,000 or less paid to suppliers	2,448,861
Consolidated total of all grants and contributions exceeding \$25,000	0
Subtotal	18,209,893
Total Expenses per Consolidated Statement of Operations and Accumulated Surplus	11,142,803
Difference	7,067,090
4. Reconciliation	
Employee and Council Wages expensed not included in payments to suppliers	(4,138,564)
Deposits/Holdbacks returned to suppliers and not expensed	995,609
Employee and Council portion of Dues, Tax, CPP And EI paid to supplier and not expensed	930,035
Employee portion of Benefits paid to supplier and not expensed	48,525
Transfers to Other Governments included in payments to suppliers and not expensed	4,833,306
New Capital Additions, not expensed, moved to TCA	5,344,156
WIP included in payments to suppliers and not expensed	0
Add Capital Additions donated in kind	0
Less: Capital Disposals and WIP Transfers	
Less: Amortization - not a Cash transaction	(1,399,864)
Debt Principal Payments Paid and not expensed	268,626
Variance*	185,261
*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: _____

Date: _____

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



Management Report

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CANADA

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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 2023 Audited Consolidated Financial Statements were presented and approved by Council on July 23, 2024; the Statement of Financial Information (SOFI) was presented to Council for approval on July 23, 2024.

Elizabeth Tracy
Chief Administrative Officer

Date