



Statement of Financial Information – SOFI

Approved by Council

For the Fiscal Year Ended December 31, 2022

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 2022			
1 Elected Officials, Employees appointed by Cabinet and Members of the Board Of Directors			
Name	Position	Remuneration	Expenses
Michal Richman	Mayor	31,344	3,893
Ted Craddock	Councillor	15,529	2,886
Amica Antonelli	Councillor	13,138	1,092
Leah Noble	Councillor	13,138	1,692
Ryan Zant	Councillor	13,138	110
Jennie Helmer	Councillor	2,391	1,514
Katrina Nightingale	Councillor	2,391	1,514
Laura Ramsden		2,391	1,514
Total		93,459	14,214
2 Other Employees > 75,000			
Name		Remuneration	Expenses
Cameron Adams	Fire Chief	102,610	1,571
Christine Burns	Recreation Manager	104,605	2,719
Ali Chapple	Assistant Operations Manager	90,795	2,006
Tom Csima	Operations Manager	115,808	1,960
Jeanette Einarson	Senior Accountant	79,392	442
Sheena Fraser	Legislative Manager	133,655	1,770
Martin Klufftinger	Sewer Plant Operator	92,832	0
Adam Malpus	Deputy Fire Chief	89,162	5,645
Scott McRae	Dev. Services Manager	100,812	1,194
Thomas Sikora	Finance Manager	100,589	3,883
Elizabeth Tracy	CAO	91,538	1,623
Sarah Toews	Emergency Program Officer	78,305	840
Jeff Westlake	Water Operator	94,172	923
Emily White	HR Advisor	80,450	718
3 Total > 75,000		1,354,726	25,293
Consolidated Total of other Employees with remuneration and expenses of <75,000			
		1,954,115	46,742
Total Employees		3,308,842	72,036
Reconciliation			
Total remuneration - elected officials			107,674
Total remuneration - other employees			3,380,877
Subtotal			3,488,551
Reconciling Items			678,339
Total per Statement of Revenue and Expenditure (Segmented)			4,166,890
Variance			0
Reconciling Items:			
Item	Amount	Comments	
Municipal Pension	457,906		
WCB, EI, CPP	285,416		
Other Benefits	(64,983)		

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 2022.

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

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

2022 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
580049 BC. LTD	97,308
AC Petroleum	88,296
Alpine Paving (1978) Ltd.	171,431
Associated Fire Safety	53,256
Bandit Farms Property Services Ltd.	43,240
BC Assessment Authority	64,046
BC Hydro	183,253
BC Hydro	45,801
BC Hydro CAD - 130160	53,996
BCT Fencing Ltd	48,952
BC Transit	339,214
Cabin Resource Management Ltd.	120,139
CATA Management Ltd.	70,866
Cameron Chalmers Consulting Inc	178,319
Cleartech Industries Inc.	56,391
Coast Mountain Cleaning	59,706
Exceed Electrical Engineering Ltd.	41,246
Flow Irrigation Sales & Service	31,553
GFL Environmental Inc.	77,681
Greg Gardner Motors Ltd.	71,260
Insurance Corporation of British Columbia	31,790
ISL Engineering & Land Services Ltd.	140,707
JT Heavy Equipment Repair Ltd.	38,865
Kerr Wood Leidal	84,958
Leaders International Executive Search	48,713
LEGGETT Angela	32,205
Lidstone & Company	107,633
Lifestyle Equipment (2002) Ltd.	28,128
Lindsay Equipment Ltd.	41,382
McElhanney Associates Land Surveying Ltd.	137,193
MNP LLP	46,305
Minister of Finance - School Taxes	1,419,582
Mount Currie Band Council	51,198
Municipal Finance Authority of BC	194,807
Municipal Insurance Association of British	30,423
Municipal Pension Plan	457,906
Pacific Blue Cross	170,220
Provincial Health Services Authority in BC	96,192
Receiver General for Canada	950,057
School District No. 48	33,284
Sea to Sky Soils and Composting Inc.	41,748
Sea to Sky Fire Prevention	25,048
Sea to Sky Network Solutions	189,828
Siu Donna	142,510
SQUAMISH-LILLOOET (REGIONAL DISTRICT)	1,743,556
SUNSTONE RIDGE DEVELOPMENTS LTD	979,388
TD Business Cash Back Visa	81,698
Urban Systems Ltd.	27,569
CentralSquare Canada Software Inc.	66,075
Velosolutions Canada West Ltd.	767,517
WASP Manufacturing Ltd.	205,408
Western Compensation & Benefits Consultants	32,729
WMA Cleaning Services	27,389
WorkSafeBC	78,965
Your City Solutions Inc.	27,458
Total aggregate amount paid to suppliers	10,474,384
2. Consolidated paid to suppliers who received aggregate pmts of < or = \$25,000	1,698,963
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	10,474,384
Consolidated total of payments of \$25,000 or less paid to suppliers	1,698,963
Consolidated total of all grants and contributions exceeding \$25,000	0
Subtotal	12,173,347

Total Expenses per Consolidated Statement of Operations and Accumulated Surplus		9,612,022
Difference		2,561,325
4. Reconciliation		
Employee and Council Wages expensed not included in payments to suppliers		(3,409,686)
Deposits/Holdbacks returned to suppliers and not expensed		804,205
Employee and Council portion of Dues, Tax, CPP And EI paid to supplier and not expensed		753,801
Employee portion of Benefits paid to supplier and not expensed		36,818
Transfers to Other Governments included in payments to suppliers and not expensed		3,021,991
New Capital Additions, not expensed, moved to TCA		2,553,326
WIP included in payments to suppliers and not expensed		0
Add Capital Additions donated in kind		0
Less: Capital Disposals and WIP Transfers		(12,830)
Less: Amortization - not a Cash transaction		(1,308,163)
Debt Principal Payments Paid and not expensed		371,251
Variance*		(249,389)
*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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7400 Prospect St.
Pemberton

British Columbia

CANADA

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To 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.

Mayor and Council is composed entirely of individuals who are neither management nor employees of the Village. Mayor and Council are responsible for overseeing management in the performance of its financial reporting responsibilities, appointing the Village's external auditors and for approving the financial statements. The fulfillment of these responsibilities is done so by reviewing the financial information prepared and discussing relevant matters with management and 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 2022 Audited Consolidated Financial Statements were presented and approved by Council on October 31, 2023; the Statement of Financial Information (SOFI) was presented to Council for approval on October 31, 2023.

Elizabeth Tracy
Chief Administrative Officer

Date