



Statement of Financial Information – SOFI

Approved by Council

For the Fiscal Year Ended December 31, 2017

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) 2017 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 2017			
1 Elected Officials, Employees appointed by Cabinet and Members of the Board Of Directors			
Name	Position	Remuneration	Expenses
Richman, Michael	Mayor	27,382	1,304
Craddock, Ted	Councillor	13,781	215
Helmer, Jennie	Councillor	13,781	690
Linklater, James	Councillor	13,781	800
Ross, Karen	Councillor	13,781	800
Total		82,507	3,807
2 Other Employees > 75,000			
Name		Remuneration	Expenses
Gilmore, Nikki	CAO	126,940	5,593
Adams, Cameron	Lead Hand/Fire Dept. Captain	105,750	354
Harris, Timothy	Mngr of Public Works/Development	98,517	4,193
Fraser, Sheena	Mngr of Corporate Services	98,282	2,538
Grossman, Robert E	Fire Chief	96,151	685
Martin, Lena	Mngr of Finance/Administration	92,286	1,903
Westlake, Jeff	PW Supervisor	80,410	699
Kluftinger, Martin	WWTP Operator	77,522	1,902
Pedrini, Lisa	Senior Planner	76,272	2,321
Total > 75,000		852,130	20,189
Consolidated Total of other Employees with remuneration and expenses of <75,000		996,564	36,767
3 Total Employees		1,848,694	56,956
Reconciliation			
Total remuneration - elected officials			86,314
Total remuneration - other employees			1,905,650
Subtotal			1,991,964
Reconciling Items			211,277
Total per Statement of Revenue and Expenditure (Segmented)			2,203,241
Variance			0
Reconciling Items:			
Item	Amount	Comments	
Benefits (Municipal Pension, CPP, EI WCB)	211,277		

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 2017.

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

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

2017 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
BCAA Tax Authority	39,778
Receiver General - Minister of Finance	473,988
Municipal Pension Plan	167,841
WorkSafeBC	39,819
Municipal Finance Authority	166,866
Minister of Finance - School/Police Tax	837,901
AC Petroleum	25,095
Alpine Paving (1978) Ltd.	82,492
BC Hydro	173,465
BC Transit	248,377
BFL Canada Insurance Services Inc.	65,108
Carney's Waste Systems	74,238
Cascade Industries Ltd.	164,339
Corix Water Products LP.	35,583
Fort Garry Fire Trucks	35,533
ICBC	29,465
IRWIN AIR LTD	33,729
ISL Engineering & Land Services Ltd.	179,326
JT Heavy Equipment Repair Ltd.	34,684
KWC Planning Services	34,331
Logical Developments	25,466
MNP LLP	26,681
Mount Currie Band	38,102
Municipal Insurance Association	31,257
Murdy & McAllister	85,451
Norton Rose Fulbright Canada LLP	45,000
Pacific Blue Cross	89,829
Revenue Services of BC	26,030
RMT Contracting Ltd	469,428
RND Auto Industrial Ltd.	36,794
Royal Bank VISA	26,238
Squamish Lillooet Regional District	1,271,632
Surespan Construction Ltd.	88,771

Total aggregate amount paid to suppliers	5,202,638
2. Consolidated paid to suppliers who received aggregate pmnts of < or = \$25,000	1,056,645
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	5,202,638
Consolidated total of payments of \$25,000 or less paid to suppliers	1,056,645
Consolidated total of all grants and contributions exceeding \$25,000	0
Subtotal	6,259,282
Total Expenses per Consolidated Statement of Operations and Accumulated Surplus	4,723,414
Difference	1,535,868
4. Reconciliation	
Employee and Council Wages paid not included in payments to suppliers	1,893,546
Less SOS re classed on Financial Statements	(627,295)
Employee Paid Expenses not included in payments to suppliers	29,908
Other Deposits Refunded, included in AP Listing	(51,392)
Employee portion of Tax, CPP And EI	(414,842)
Employee portion of Benefits	(29,001)
Transfers to Other Governments	(2,319,913)
Less HOG and credits claimed	564,717
BC Transit Offset with Other Government Contributions	(206,651)
New Capital Additions/Disposals/Works in Progress	(1,970,419)
Less Capital Additions donated in kind	786,000
Debt Principal Payments moved to Balance Sheet	(334,221)
Accounts Payable Expensed 2016 paid in 2017	(237,602)
Accounts Payable Expensed 2017 paid in 2018	571,150
**Timing variances included in summary	7,853
Amortization included in expenses not a Cash Expense	802,294
Variance	(0)
Variance occurs due to the Financial Statements prepared on an accrual basis and the 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

Lena Martin, Chief Financial Officer

Date: _____

Date: _____

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



Management Report

PO Box 100
7400 Prospect St.
Pemberton

British Columbia

CANADA

V0N2L0

P. 604.894.6135

F. 604.894.6136

To the Mayor and Council of the Village of Pemberton:

Management is responsible for the preparation and presentation of the accompanying consolidated 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 consolidated 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 the consolidated 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 information included in the annual report. 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 consolidated 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 2017 Audited Consolidated Financial Statements were presented and approved by Council on May 8, 2018; the Statement of Financial Information (SOFI) was presented to Council for approval on July 10, 2018.

Nikki Gilmore
Chief Administrative Officer

June 20, 2018

Date