



Statement of Financial Information – SOFI

Approved by Council

For the Fiscal Year Ended December 31, 2024

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 2024			
Elected Officials, Employees appointed by Cabinet and Members of the Board Of Directors			
Name	Position	Remuneration	Expenses
Craddock, T	Councillor	\$ 20,764	\$ 887.55
Helmer, J	Councillor	\$ 20,764	\$ 987.00
Nightingale, K	Councillor	\$ 20,764	\$ 1,401.00
Ramsden, L	Councillor	\$ 20,764	\$ 409.50
Richman, M	Mayor	\$ 41,532	\$ 3,159.98
Total		124,587	\$ 6,845.03
Other Employees > 75,000			
Name		Remuneration	Expenses
Adams, C		\$ 123,875	\$ 5,497.69
Anic, L		\$ 81,013	\$ -
Aranguren, M		\$ 84,455	\$ -
Brown, C		\$ 90,459	\$ 639.20
Burns, C		\$ 122,553	\$ 1,014.67
Clark, R		\$ 98,291	\$ -
Csima, T		\$ 130,705	\$ 1,339.92
Einarson, J		\$ 95,971	\$ 575.00
Ferguson, L		\$ 80,615	\$ -
Fraser, S		\$ 75,522	\$ -
Hughes, N		\$ 89,058	\$ -
Kennedy, G		\$ 103,574	\$ 475.00
Livermore, J		\$ 99,846	\$ 2,149.77
Malpus, A		\$ 138,238	\$ 4,074.45
McGowan, G		\$ 75,236	\$ -
Mcrae, S		\$ 123,750	\$ 1,415.00
Mendoza, A		\$ 79,807	\$ -
Milliken, J		\$ 77,533	\$ -
Oving, J		\$ 83,019	\$ 7,127.25
Sikora, T		\$ 125,453	\$ 2,750.00
Tracy, E		\$ 199,813	\$ 1,730.00
Wallace, J		\$ 95,047	\$ -
Westlake, J		\$ 110,344	\$ -
White, E		\$ 82,503	\$ 107.48
Total > 75,000		2,466,678	\$ 28,895.43
Consolidated Total of other Employees with remuneration and expenses of <75,000		1,963,305	\$ 47,970.45
Total Employees		4,429,983	\$ 76,865.88
Reconciliation			
Total remuneration - elected officials			\$ 131,432.11
Total remuneration - other employees			\$4,506,848.80
Subtotal			\$4,638,280.91
Reconciling Items			\$ 759,020.09
Total per Statement of Revenue and Expenditure (Segmented)			\$5,397,301.00
Variance			\$ -
Reconciling Items:			
Item	Amount	Comments	
Municipal Pension	607,002		
WCB, CPP, EI	401,110		
Other Benefits	(249,093)		
Prepared under the Financial Information Regulation, Schedule 1, section 6 (2), (3), (4), (5) and (6).			

☐ 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 2024.

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

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

2024 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
1293556 BC LTD.	366,250
AC Petroleum	67,021
Associated Fire Safety	52,048
Bandit Farms Property Services Ltd.	63,424
BC Assessment Authority	84,214
BC Hydro	259,275
BC Transit	207,583
BFL Canada Insurance Services Inc.	117,447
CATA Management Ltd.	2,007,040
Cameron Chalmers Consulting Inc	263,811
Clear Energy Solutions	43,613
Cleartech Industries Inc.	57,782
Coastal Alliance Contracting Inc	88,059
Coastal Mountain Excavations Ltd.	431,910
Coast Mountain Cleaning	25,079
Coast Water Systems	56,896
Coombs Development Corporation	34,000
Creative Children	27,446
Custom Air	29,243
Czechy's Personal Training	32,406
DRILLWELL ENTERPRISES	94,306
The Driving Force Inc.	25,581
Elevate Sunstone Joint Venture	115,038
Ensign Pacific Lease Ltd	27,139
FIRE TRAINING SOLUTIONS 1017573 BC LTD	170,548
Flow Irrigation Sales & Service	67,169
Freeport Construction Management Ltd.	400,846
GFL Environmental Inc.	76,490
Haakon Industries	28,650
Habitat Systems Inc	162,341
Howler Contracting Ltd.	60,418
Insurance Corporation of British Columbia	37,843
ISL Engineering & Land Services Ltd.	437,102
JT Heavy Equipment Repair Ltd.	77,906
Kentel Construction Ltd.	35,929
Kerr Wood Leidal	47,559
LEGGETT Anngela	37,075
Lidstone & Company	151,142
Lifestyle Equipment (2002) Ltd.	30,175
Lil'wat Nation	35,498
Lindsay Equipment Ltd.	222,152
McElhanney Associates Land Surveying Ltd.	123,551
McRae's Environmental Services	26,127
Mekeni Cleaning Company	50,673
MNP LLP	32,524
Minister of Finance - School Taxes	1,890,943
Municipal Finance Authority of BC	161,963
Municipal Insurance Association of British	31,489
Municipal Pension Plan	607,002
NDY Contracting Ltd	1,271,960
Pacific Blue Cross	229,598
0760506 BC Ltd DBA Pemberton Backhoe Service	65,091
Precision Service & Pumps Inc.	93,074
Provincial Health Services Authority in BC	76,719
Rainbow Electric Ltd.	52,290

Receiver General for Canada	1,263,176	
Sabre Rentals Ltd	116,104	
Sea to Sky Soils and Composting Inc.	43,557	
Sea to Sky Fire Prevention	28,172	
Sea to Sky Network Solutions	216,541	
Sechelt Fire Protection District	63,866	
Frontera Geotechnical Inc.	30,657	
SQUAMISH-LILLOOET (REGIONAL DISTRICT)	2,597,199	
Stark Architecture Ltd.	97,169	
SUNSTONE RIDGE DEVELOPMENTS LTD	633,630	
SYMTECH LIVE FIRE SIMULATION TECHNOLOGY	184,424	
TD Business Cash Back Visa	185,145	
WASP Manufacturing Ltd.	88,705	
Whistler Welding Services Ltd.	31,449	
Whistler Centre for Sustainability	141,338	
WorkSafeBC	129,437	
Total aggregate amount paid to suppliers	17,219,027	
2. Consolidated paid to suppliers who received aggregate pmts of < or = \$25,000	1,478,006	0
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	17,219,027	
Consolidated total of payments of \$25,000 or less paid to suppliers	1,478,006	
Consolidated total of all grants and contributions exceeding \$25,000	0	
Subtotal	18,697,033	
Total Expenses per Consolidated Statement of Operations and Accumulated Surplus	12,418,744	
Difference	6,278,289	
4. Reconciliation		
Employee and Council Wages expensed not included in payments to suppliers	(4,549,357)	
Employee and Council portion of Dues, Tax, CPP And EI paid to supplier and not expensed	994,955	
Employee portion of Benefits paid to supplier and not expensed	50,252	
Transfers to Other Governments included in payments to suppliers and not expensed	5,268,167	
New Capital Additions, not expensed, moved to TCA	5,818,633	
Less: Amortization - not a Cash transaction	(1,328,886)	
Debt Principal Payments Paid and not expensed	268,626	
Variance*	(244,102)	
*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

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 2024 Audited Consolidated Financial Statements were presented and approved by Council on June 10, 2025; the Statement of Financial Information (SOFI) was presented to Council for approval on June 10, 2025.

Elizabeth Tracy
Chief Administrative Officer

Date