

Statements of Financial Information for 2022 as per the Financial Information Act

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Statements of Financial Information for 2022
as per the Financial Information Act

CITY OF DUNCAN
Schedule of Debts
December 31, 2022

The City of Duncan had no long term debt as at December 31, 2022.

Statements of Financial Information for 2022
as per the Financial Information Act

CITY OF DUNCAN
Schedule of Guarantee & Indemnity Agreements
Year Ended December 31, 2022

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

Statements of Financial Information for 2022
as per the Financial Information Act

CITY OF DUNCAN
Schedule of Remuneration & Expenses
for Elected Officials & Employees
Year Ended December 31, 2022

1 Elected Officials - *See Notes on Page 4*

Name	Position	Benefits	Remuneration	Expenses
Michelle Staples	Mayor	\$ 4,116.00	\$ 33,887.00	\$ 7,803.84
Tom Duncan	Councillor	\$ 1,673.88	\$ 18,327.44	\$ 4,461.64
Michael McKinlay	Councillor	\$ 663.68	\$ 2,565.73	\$ -
Robert (Bob) Brooke	Councillor	\$ 3,747.29	\$ 15,084.34	\$ 3,912.99
Jennifer Capps	Councillor	\$ 1,673.88	\$ 17,404.76	\$ 572.00
Garry Bruce	Councillor	\$ 2,851.89	\$ 17,573.06	\$ 3,000.65
Stacy Middlemiss	Councillor	\$ 4,116.00	\$ 18,327.44	\$ 3,440.24
Carol Newington	Councillor	\$ 1,673.88	\$ 18,265.07	\$ 4,254.01
Total - Elected Officials		\$ 20,516.50	\$ 141,434.84	\$ 27,445.37

2 Employees - *See Notes on Page 4*

Name	Remuneration	Expenses
Peter de Verteuil	\$ 144,214.95	\$ 9,484.84
Bernice Crossman	116,344.81	2,024.31
Brian Murphy	107,327.29	2,307.58
Nathalie Viau	107,247.64	3,934.55
Paige MacWilliam	104,768.47	3,128.92
Patrick Williams	98,155.51	919.85
Kyle Young	95,760.21	3,003.65
John Pite	94,566.96	609.10
Claudia McMahon	94,117.03	3,560.50
Rachel Hastings	92,834.04	3,091.20
Chris Desautels	86,027.88	2,389.13
Tomas Phillips	84,062.34	4,360.65
Allison Boyd	83,036.58	1,154.36
Jamie Rand	81,293.67	-
Leanne Closson	79,590.85	3,088.04
Michael Dunn	76,751.45	65.00
Allan Scholz	75,445.16	-
Subtotal	1,621,544.84	43,121.68
Consolidated total of employees with remuneration of \$75,000 or less	1,610,794.36	38,196.45
Total - Employees	\$ 3,232,339.20	\$ 81,318.13

Statements of Financial Information for 2022
as per the Financial Information Act

CITY OF DUNCAN
Schedule of Remuneration & Expenses
for Elected Officials & Employees
Year Ended December 31, 2022

3 Reconciliation

Total remuneration and benefits - elected officials	\$ 141,434.84
Total remuneration - employees	<u>3,232,339.20</u>
Subtotal	3,373,774.04
Total Wages & Benefits per Note 14 of the Consolidated Financial Statements	<u>4,052,201.00</u>
	<u><u>\$ 678,426.96</u></u>

The variance between the remuneration schedules and the wages and benefits reported in the consolidated financial statements of the City are attributable to a number of factors, including that the remuneration schedule is based on actual payments made during the year, while the financial statements are prepared on an accrual basis.

In addition, wages and benefits disclosed in Note 16 of the consolidated financial statements include only those relating to operating expenses, not capital items. Finally, wages and benefits in the financial statements include the employer cost of benefits not considered taxable to employees.

The remuneration reported in Section 2 includes wages and taxable benefits at the employee's base rate. In addition, remuneration can also include overtime (for unionized employees), retirement allowances, banked time payouts and remuneration paid for the municipal elections. Other factors such as start dates of new employees and maternity leaves can also affect the remuneration levels of an employee from year to year.

Expenses include travel expenses, memberships, tuition, vehicle reimbursements and registration fees paid directly to an employee or a third party on behalf of an elected official or employee.

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CITY OF DUNCAN
Schedule of Severance Agreements
Year Ended December 31, 2022

There were no severance agreements made between the City of Duncan and its non-unionized employees during fiscal year 2022.

Statements of Financial Information for 2022
as per the Financial Information Act

CITY OF DUNCAN
Schedule of Total Paid to Each Supplier for Goods and Services Exceeding
\$25,000
Year Ended December 31, 2022

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BC HYDRO & POWER AUTHORITY	389,720
BERK'S INTERTRUCK LTD	30,767
NORTH COWICHAN DISTRICT MUNICIPALITY	1,057,718
CUPE LOCAL 358	42,729
DUNCAN PAVING COMPANY	90,460
ICBC	39,886
PACIFIC BLUE CROSS	204,488
MINISTER OF FINANCE	979,906
RECEIVER GENERAL FOR CANADA	968,324
MUNICIPAL PENSION PLAN	489,279
VANCOUVER ISLAND REGIONAL LIBRARY	255,208
WORKSAFE BC	118,828
MUNICIPAL INSURANCE ASSOC OF B. C.	77,422
VIMAR EQUIPMENT LTD.	71,185
STANTEC CONSULTING LTD.	36,041
URBAN SYSTEMS LTD	214,425
VALLEY TRAFFIC SYSTEMS INC.	52,858
PRAIRIE COAST EQUIPMENT INC	55,414
PIPE-EYE VIDEO INSPECTIONS & SERVICES	52,698
COASTAL ANIMAL CONTROL SERVICES OF BC	32,144
RAYLEC POWER LP	26,024
RBS MANAGED IT SERVICES INC	77,331
FINELINE ROAD MARKING LTD	53,080
MCELHANNEY CONSULTING SERVICES LTD	40,137
MERCURY REFRIGERATION PRODUCTS & SERVICES	26,105
WSP CANADA INC c/o CX2520 C	40,222
FOOTPRINTS SECURITY PATROL INC	38,551
SPATIAL TECHNOLOGIES PARTNERSHIP GROUP	31,845
WASTE CONNECTIONS OF CANADA INC	37,215
COPCAN CIVIL LP	254,597
KTI LIMITED	27,324
CENTRALSQUARE CANADA SOFTWARE INC.	26,344

Statements of Financial Information for 2022
as per the Financial Information Act

CITY OF DUNCAN
Schedule of Total Paid to Each Supplier for Goods and Services Exceeding
\$25,000
Year Ended December 31, 2022

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ICONIX WATERWORKS LP	147,816
SUNCOR ENERGY PRODUCTS PA	122,158
WOYWITKA'S BUILDING SUPPLIES LTD	115,292
LEUCO CONSTRUCTION INC	113,191
PLANTE DEVELOPMENTS LTD	92,498
BLACKBIRD SECURITY INC	98,444
EMCON SERVICES INC	28,903
WHITE PACIFIC SERVICES INC	52,591
CANADIAN MENTAL HEALTH ASSOCIATION	46,471
LOCAL MOTION DEVELOPMENT	131,165
SKYBLUE SERVICES CORP.	71,382
TAGZ FENCING INC.	32,675
COMMERCIAL EMERGENCY EQUIPMENT CO.	2,252,028
COLECON CONTRACTING LTD	94,816
COASTAL POWER SWEEPING	30,295
MPE ENGINEERING LTD.	48,773
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PAW PACIFIC AUDIO WORKS LTD.	74,890
COWICHAN HOUSING ASSOCIATION	28,118
WESTVIEW FORD SALES LTD.	78,192
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Subtotal - Aggregate Payments Exceeding \$25,000	9,597,973
Payments to Suppliers for Grants and Contributions Exceeding \$25,000	
DUNCAN BUSINESS IMPROVEMENT AREA SOCIETY	230,110
Total Paid to Suppliers who received	1,682,718
Aggregate Payments of \$25,000 or less	
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Total Paid to Suppliers	11,510,801
Less: Expenses Paid on Behalf of Elected Officials/Employees	-81,318
Total Expenses per Schedule 4 of Consolidated Financial Statements	11,092,395
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Variance	337,088

Statements of Financial Information for 2022
as per the Financial Information Act

CITY OF DUNCAN
Schedule of Total Paid to Each Supplier for Goods and Services Exceeding
Year Ended December 31, 2022

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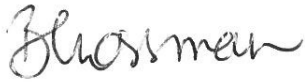
The City prepares this schedule of payments based on actual disbursements processed through its Accounts Payable system. This provides assurance on completeness as the reported amounts are reconciled to the financial system cheque register and electronic funds transfer records.

The schedule of payments is a "cash basis" listing. This figure will differ significantly from the expenses in the consolidated financial statements which are reported on an accrual basis, resulting in timing differences. Furthermore, there are disbursements on the above listing which are not considered expenditures, including payments made to other taxing authorities, employee payroll deductions, debt principal repayments and payments for the acquisition of tangible capital assets. Conversely, there are expenses which do not involve an actual disbursement. These include amortization expense and expense accruals. It is not practical to reconcile these sets of data.

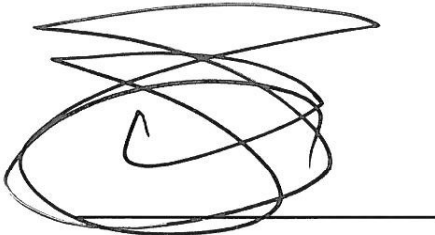
Statements of Financial Information for 2022
as per the Financial Information Act

CITY OF DUNCAN
Statement of Financial Information Approval

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



Bernice Crossman, CPA, CGA
Director of Finance
June 5, 2023



Michelle Staples
Mayor
June 5, 2023

Prepared pursuant to the Financial Information Regulation, Schedule 1, Section 9

Statements of Financial Information for 2022
as per the Financial Information Act

CITY OF DUNCAN

Management Report

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with generally accepted accounting principles or stated accounting principles, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

City Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises this responsibility through the Committee of the Whole.

The corporation's Director of Finance has the responsibility for assessing the management systems and practices of the corporation.

The external auditors conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review and evaluation of the corporation's systems of internal controls and includes appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Finance Committee (Committee of the Whole) of the Council.



Bernice Crossman, CPA, CGA
Director of Finance
June 5, 2023

