

Statements of Financial Information for 2021 as per the Financial Information Act

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Statements of Financial Information for 2021
as per the Financial Information Act

CITY OF DUNCAN
Schedule of Debts
December 31, 2021

The City of Duncan had no long term debt as at December 31, 2021.

Statements of Financial Information for 2021
as per the Financial Information Act

CITY OF DUNCAN
Schedule of Guarantee & Indemnity Agreements
Year Ended December 31, 2021

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

Statements of Financial Information for 2021
as per the Financial Information Act

CITY OF DUNCAN
Schedule of Remuneration & Expenses
for Elected Officials & Employees
Year Ended December 31, 2021

1 Elected Officials - *See Notes on Page 4*

<u>Name</u>	<u>Position</u>	<u>Benefits</u>	<u>Remuneration</u>	<u>Expenses</u>
Michelle Staples	Councillor/Mayor	\$ 3,732.54	\$ 32,951.76	\$ 2,847.75
Tom Duncan	Councillor	\$ 1,518.21	\$ 17,764.88	\$ -
Bob Brooke	Councillor	\$ 3,732.54	\$ 17,764.88	\$ 574.00
Jennifer Capps	Councillor	\$ 1,518.21	\$ 17,764.88	\$ -
Garry Bruce	Councillor	\$ 2,581.68	\$ 17,032.62	\$ 475.00
Stacy Middlemiss	Councillor	\$ 3,732.54	\$ 16,864.32	\$ 475.00
Carol Newington	Councillor	\$ 1,518.21	\$ 16,864.32	\$ 475.00
Total - Elected Officials		\$ 18,333.93	\$ 137,007.66	\$ 4,846.75

2 Employees - *See Notes on Page 4*

<u>Name</u>	<u>Remuneration</u>	<u>Expenses</u>
Peter de Verteuil	\$ 140,875.13	\$ 3,107.09
Monkia Schittek	122,055.06	8,082.95
Bernice Crossman	113,282.46	2,722.00
Brian Murphy	99,237.36	1,735.00
John Pite	98,697.16	771.50
Claudia McMahon	91,727.82	3,393.87
Micheal McKinlay	88,101.42	1,515.24
Patrick Williams	85,816.54	1,846.46
Rachel Hastings	85,338.43	641.53
Leanne Closson	84,416.15	1,437.69
Michelle Pressman	82,818.18	568.77
Chris Desautels	81,442.80	153.00
Steven DeVries	80,517.30	427.50
Jamie Rand	77,552.02	393.00
Allison Boyd	75,712.57	3,001.73
Tomas Phillips	75,364.39	778.46
Subtotal	1,482,954.79	30,575.79
Consolidated total of employees with remuneration of \$75,000 or less	1,648,778.10	31,474.17
Total - Employees	\$ 3,131,732.89	\$ 62,049.96

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CITY OF DUNCAN
Schedule of Remuneration & Expenses
for Elected Officials & Employees
Year Ended December 31, 2021

3 Reconciliation

Total remuneration and benefits - elected officials	\$ 137,007.66
Total remuneration - employees	<u>3,131,732.89</u>
Subtotal	3,268,740.55
Total Wages & Benefits per Note 16 of the Consolidated Financial Statements	<u>4,012,985.00</u>
	<u><u>\$ 744,244.45</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, 2021

There was one severance agreement between the City of Duncan and its unionized employees during fiscal year 2021.

The agreement represented 4 months compensation.

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CITY OF DUNCAN
Schedule of Total Paid to Each Supplier for Goods and Services Exceeding
\$25,000
Year Ended December 31, 2021

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AON REED STENHOUSE INC	40,545
BC HYDRO & POWER AUTHORITY	364,489
BLACKBIRD SECURITY INC	132,225
BROTHERS JANITORIAL SERVICES	38,936
BUTLER CONCRETE AND AGGREGATE	29,628
CANADIAN MENTAL HEALTH ASSOCIATION CVB	46,733
CENTRALSQUARE CANADA SOFTWARE INC.	26,164
COPCAN CIVIL LP	268,026
COWICHAN ENGINEERING SERVICES LTD.	36,866
CUPE LOCAL 358	40,905
DUNCAN PAVING COMPANY	148,784
FINELINE ROAD MARKING LTD	29,347
ICONIX WATERWORKS LP	102,037
ISLAND CHEVROLET BUICK GMC	33,452
METRO TESTING + ENGINEERING	25,620
MINISTER OF FINANCE	1,216,204
MUNICIPAL INSURANCE ASSOC OF B. C.	41,006
MUNICIPAL PENSION PLAN	420,857
NORTH COWICHAN DISTRICT MUNICIPALITY OF	670,443
NRGWISE CONSULTING	45,687
PACIFIC BLUE CROSS	186,702
PLANTE CUSTOM HOMES	68,849
RAYLEC POWER LP	31,773
RBS MANAGED IT SERVICES INC	121,527
RECEIVER GENERAL FOR CANADA	866,612
SHUR-POWER ELECTRIC LTD.	48,416
STONE PACIFIC CONTRACTING LTD	115,914
SUNCOR ENERGY PRODUCTS PA	68,139
THURBER ENGINEERING LTD	30,338
URBAN SYSTEMS LTD	240,810
VALLEY TRAFFIC SYSTEMS INC.	35,101
VANCOUVER ISLAND REGIONAL LIBRARY	251,536
VISA - MISCELLANEOUS	44,348
WASTE CONNECTIONS OF CANADA INC	34,262
WEDLER ENGINEERING	26,882

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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, 2021**

(Page 2 of 2)

WHITE PACIFIC SERVICES INC	68,745
WORKSAFE BC	94,952
WSP CANADA INC C/O CX2520 C	40,546
YOUNG ANDERSON	<u>58,248</u>
Subtotal - Aggregate Payments Exceeding \$25,000	6,191,651
 Payments to Suppliers for Grants and Contributions Exceeding \$25,000	
DUNCAN BUSINESS IMPROVEMENT AREA SOCIETY	239,855
Total Paid to Suppliers who received Aggregate Payments of \$25,000 or less	4,184,643
Total Paid to Suppliers	10,616,149
Less: Expenses Paid on Behalf of Elected Officials/Employees	-66,939
Total Expenses per Schedule 4 of Consolidated Financial Statements	<u>9,702,043</u>
Variance	<u>847,167</u>

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.

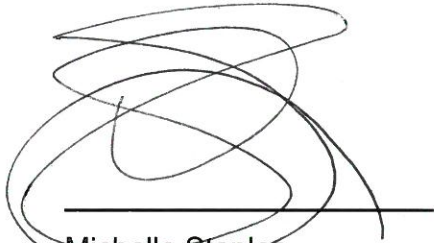
Statements of Financial Information for 2021
as per the Financial Information Act

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 20 2022



Michelle Staples
Mayor
June 20 2022

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

Statements of Financial Information for 2021
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 20 2022