

Statements of Financial Information for 2020 as per the Financial Information Act

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as per the Financial Information Act

CITY OF DUNCAN
Schedule of Debts
December 31, 2020

Bylaw	Fund and Purpose	MFA Issue#	Year Maturing	Interest Rate	Balance Outstanding
2004	General Fund - Cowichan Aquatic Centre	117	2026	3.25%	\$ 683,651
Total					<u><u>\$ 683,651</u></u>

Note: All debts are through the Municipal Finance Authority
All sinking funds are held and managed by the Municipal Finance Authority

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CITY OF DUNCAN
Schedule of Guarantee & Indemnity Agreements
Year Ended December 31, 2020

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

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CITY OF DUNCAN
Schedule of Remuneration & Expenses
for Elected Officials & Employees
Year Ended December 31, 2020

1 Elected Officials - *See Notes on Page 4*

Name	Position	Benefits	Remuneration	Expenses
Michelle Staples	Councillor/Mayor	\$ 3,510.21	\$ 32,595.11	\$ 579.00
Tom Duncan	Councillor	\$ 1,428.48	\$ 17,571.28	\$ 70.63
Bob Brooke	Councillor	\$ 3,510.21	\$ 16,848.66	\$ 650.45
Garry Bruce	Councillor	\$ 2,418.33	\$ 17,571.27	\$ -
Jennifer Capps	Councillor	\$ 1,428.48	\$ 16,680.36	\$ 475.00
Stacy Middlemiss	Councillor	\$ 3,510.21	\$ 16,680.36	\$ 350.00
Carol Newington	Councillor	\$ 1,428.48	\$ 17,571.28	\$ 350.00
Total - Elected Officials		\$ 17,234.40	\$ 135,518.32	\$ 2,475.08

2 Employees - *See Notes on Page 4*

Name	Remuneration	Expenses
Peter de Verteuil	\$ 139,354.49	\$ 2,211.02
Leonard Thew	109,788.43	80.07
Bernice Crossman	105,284.30	1,545.00
Emmet McCusker	100,127.93	80.07
Paige MacWilliam	96,830.36	618.00
John Pite	94,790.99	1,608.95
Claudia McMahan	89,728.69	3,285.00
Michelle Pressman	82,812.31	1,190.19
Micheal McKinlay	81,338.84	3,056.22
Patrick Williams	81,200.25	1,092.84
Chris Desautels	80,451.19	2,300.79
Jamie Rand	80,321.13	80.07
Leanne Closson	75,398.24	2,933.84
Subtotal	1,217,427.15	20,082.08
Consolidated total of employees with remuneration of \$75,000 or less	1,599,243.09	22,681.40
Total - Employees	\$ 2,816,670.24	\$ 42,763.49

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CITY OF DUNCAN
Schedule of Remuneration & Expenses
for Elected Officials & Employees
Year Ended December 31, 2020

3 Reconciliation

Total remuneration and benefits - elected officials	\$ 152,752.72
Total remuneration - employees	<u>2,816,670.24</u>
Subtotal	2,969,422.96
Total Wages & Benefits per Note 16 of the Consolidated Financial Statements	<u>3,605,604.00</u>
	<u><u>\$ 636,181.04</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, 2020

There were no severance agreements made between the City of Duncan and its non-unionized employees during fiscal year 2020.

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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, 2020

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AON REED STENHOUSE INC	38,105
BC HYDRO & POWER AUTHORITY	369,091
BERK'S INTERTRUCK LTD	27,354
BLACKBIRD SECURITY INC	157,785
BROTHERS JANITORIAL SERVICES	66,378
CENTRALSQUARE CANADA SOFTWARE INC.	29,439
COMMUNITECTURE INC	47,999
CUPE LOCAL 358	37,247
DUNCAN DODGE	78,133
DUNCAN PAVING COMPANY	250,148
DUNCAN VOLUNTEER FIRE DEPT.	26,411
EDWARD JONES	44,826
FINELINE ROAD MARKING LTD	44,348
FINNING (CANADA) A DIVISION OF FINNING	239,240
GUILLEVIN INTERNATIONAL INC.	27,660
ICONIX WATERWORKS LP	126,072
ISLAND CHEVROLET BUICK GMC	56,745
JOHNSON CONTRACTING INCORPORATED	87,614
JSK TRAFFIC CONTROL SERVICES INC.	75,461
KTI LIMITED	32,294
LEUCO CONSTRUCTION INC	146,844
MATHERS ROY	30,907
MCELHANNEY CONSULTING SERVICES LTD	105,270
MINISTER OF FINANCE	630,752
MUNICIPAL INSURANCE ASSOC OF B. C.	42,814
MUNICIPAL PENSION PLAN	391,931
NORTH COWICHAN DISTRICT MUNICIPALITY OF	904,119
P & R TRUCK CENTRE LTD	249,818
PACIFIC BLUE CROSS	161,417
RAYLEC POWER LP	35,875
RBS MANAGED IT SERVICES INC	81,949
RECEIVER GENERAL FOR CANADA	790,937
SHUR-POWER ELECTRIC LTD.	32,513
SIMSON MAXWELL	36,486
SUNCOR ENERGY PRODUCTS PA	42,048

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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
Year Ended December 31, 2020

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SUPERIOR EXCAVATING LTD.	134,652
VALLEY TRAFFIC SYSTEMS INC.	30,853
VANCOUVER ISLAND REGIONAL LIBRARY	242,785
VISA - MISCELLANEOUS	39,034
WASTE CONNECTIONS OF CANADA INC	29,825
WEST COAST PRE FAB	34,889
WESTVIEW POWER LTD	43,575
WORKSAFE BC	74,380
WSP CANADA INC	45,907
YOUNG ANDERSON	30,500
Subtotal - Aggregate Payments Exceeding \$25,000	6,252,428.94
Payments to Suppliers for Grants and Contributions Exceeding \$25,000	
DUNCAN BUSINESS IMPROVEMENT AREA SOCIETY	258,359.00
Total Paid to Suppliers who received	6,576,082.91
Aggregate Payments of \$25,000 or less	_____
Total Paid to Suppliers	13,086,870.85
Less: Expenses Paid on Behalf of Elected Officials/Employees	-45,238.00
Total Expenses per Schedule 4 of Consolidated Financial Statements	8,461,553.00
Variance	_____
	4,580,079.85

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.

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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 21, 2021

Michelle Staples
Mayor
June 21, 2021

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

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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 21, 2021