Statements of Financial Information for 2023
as per the Financial Information Act

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CITY OF DUNCAN
Schedule of Debts
December 31, 2023

The City of Duncan had no long term debt as at December 31, 2023.

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CITY OF DUNCAN
Schedule of Guarantee & Indemnity Agreements
Year Ended December 31, 2023

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

Statements of Financial Information for 2023
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CITY OF DUNCAN
Schedule of Remuneration & Expenses
for Elected Officials & Employees
Year Ended December 31, 2023

1 Elected Officials - *See Notes on Page 4*

Name	Position	Remuneration	Expenses
Michelle Staples	Mayor	$ 36,236.76	$ 12,730.77
Tom Duncan	Councillor	$ 19,594.12	$ 6,045.84
Michael McKinlay	Councillor	$ 18,607.20	$ 5,238.24
Jennifer Capps	Councillor	$ 18,607.20	$ 804.68
Garry Bruce	Councillor	$ 19,762.42	$ 5,367.14
Stacy Middlemiss	Councillor	$ 18,607.20	$ 9,258.54
Carol Newington	Councillor	$ 19,762.42	$ 5,334.29
Total - Elected Officials		$ 151,177.32	$ 44,779.50

2 Employees - *See Notes on Page 4*

Name	Remuneration	Expenses
Peter de Verteuil	154,978.32	$ 8,119.83
Bernice Crossman	127,383.44	3,635.50
Paige MacWilliam	119,422.90	1,365.69
Brian Murphy	113,974.59	2,551.88
Nathalie Viau	111,878.21	1,579.55
Tomas Phillips	106,005.02	1,659.07
Rachel Hastings	104,016.49	1,791.94
Kyle Young	102,052.09	1,670.70
Chris Desautels	92,049.17	219.55
Leanne Closson	89,694.04	1,717.86
Michael Dunn	88,904.06	1,654.92
Bryan Cassels	85,123.63	5,551.31
Landis Carmichael	83,921.19	2,752.06
Joshua Van Wieren	81,957.33	2,780.01
Jamie Rand	79,560.64	1,479.00
Chase Peleshaty	78,244.49	3,794.06
Michael Hewetson	76,750.15	1,093.94
Subtotal	$ 1,695,915.76	$ 43,416.87
Consolidated total of employees with remuneration of $75,000 or less	1,703,847.40	33,109.50
Total - Employees	**$ 3,399,763.16**	**$ 76,526.37**

CITY OF DUNCAN
Schedule of Remuneration & Expenses
for Elected Officials & Employees
Year Ended December 31, 2023

3 Reconciliation

Total remuneration - elected officials	$	151,177.32
Total remuneration - employees		3,399,763.16
Subtotal		3,550,940.48
Total Wages & Benefits per Note 14 of the Consolidated Financial Statements		4,388,952.00
	$	838,011.52

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 14 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, 2023

There were no severance agreements made between the City of Duncan and it's non-unionized employees during fiscal year 2023.

Statements of Financial Information for 2023
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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, 2023

BC HYDRO & POWER AUTHORITY	364,423
BERK'S INTERTRUCK LTD	46,750
BROGAN FIRE & SAFETY	26,995
BUTLER CONCRETE & AGGREGATE	26,307
CAM CLARK FORD RICHMOND LTD	34,969
CENTRALSQUARE CANADA SOFTWARE INC.	25,286
CLOSSON CONTRACTING LTD	35,359
COASTAL ANIMAL CONTROL SERVICES OF BC LTD	32,385
COASTAL POWER SWEEPING	35,430
DUNCAN PAVING COMPANY	192,351
EMCON SERVICES INC	50,482
FOOTPRINTS SECURITY PATROL INC	83,284
HUGH J ARMSTRONG LAW CORP	353,062
ICBC	44,266
ICONIX WATERWORKS LP	90,504
KNAPP RESOLUTIONS O/B CHEROLYN KNAPP LAW	27,330
KTI LIMITED	30,382
LEUCO CONSTRUCTION INC	991,662
MCELHANNEY CONSULTING SERVICES LTD	224,008
MNP LLP	30,374
MPE ENGINEERING LTD.	78,052
MUNICIPAL INSURANCE ASSOC OF B. C.	114,728
MUNICIPAL PENSION PLAN	488,508
NORTH COWICHAN DISTRICT MUNICIPALITY OF	826,087
PACIFIC BLUE CROSS	220,844
PARSI CONSULTING GROUP LTD	86,217
PAW PACIFIC AUDIO WORKS LTD.	32,269
PREP ENERGY LIMITED	229,336
PSD Citywide Inc.	72,194
R&H WILLIAMS TRUCKING	30,691
RAYLEC POWER LP	120,627
RBS MANAGED IT SERVICES INC	118,330

CITY OF DUNCAN

Schedule of Total Paid to Each Supplier for Goods and Services Exceeding $25,000

Year Ended December 31, 2023

ROYAL CANADIAN MOUNTED POLICE	1,766,719
ROYAL LEPAGE DUNCAN REALTY	50,000
SHUR-POWER ELECTRIC LTD.	43,731
SKYBLUE SERVICES CORP.	80,373
STANTEC CONSULTING LTD.	106,782
SUMMIT VALVE AND CONTROLS (BC) INC.	44,872
SUNCOR ENERGY PRODUCTS PA	88,252
SUPERIOR EXCAVATING LTD.	28,377
THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 79	83,116
URBAN SYSTEMS LTD	66,682
VANCOUVER ISLAND REGIONAL LIBRARY	266,267
VANDERLINDE ROBERT DAVID WILLIAM	35,000
VIMAR EQUIPMENT LTD.	52,573
WASTE CONNECTIONS OF CANADA INC	31,701
WORKSAFE BC	107,682
WSP CANADA INC c/o CX2520 C	73,344
Subtotal - Aggregate Payments Exceeding $25,000	8,088,963
Payments to Suppliers for Grants and Contributions Exceeding $25,000	
DUNCAN BUSINESS IMPROVEMENT AREA SOCIETY	288,466
Total Paid to Suppliers who received Aggregate Payments of $25,000 or less	1,700,712
Total Paid to Suppliers	10,078,141
Less: Expenses Paid on Behalf of Elected Officials/Employees	-121,305
Total Expenses per Schedule 4 of Consolidated Financial Statements	11,363,602
Variance	-1,406,766

Statements of Financial Information for 2023
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, 2023

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 2023
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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.*

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Bernice Crossman, CPA, CGA
Director of Finance
June 17, 2024

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Michelle Staples
Mayor
June 17, 2024

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

Statements of Financial Information for 2023
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 17, 2024