Statement of Financial Information – SOFI

Approved by Council

For the Fiscal Year Ended December 31, 2025

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
2025

Elected Officials, Employees appointed by Cabinet and Members of the Board Of Directors

Name	Position	Remuneration	Expenses
Richman, M	Mayor	$ 42,949	$ 5,307.32
Craddock, T	Councillor	$ 21,475	$ 3,149.98
Helmer, J	Councillor	$ 21,475	$ 1,200.00
Nightingale, K	Councillor	$ 21,475	$ 3,580.32
Ramsden, L	Councillor	$ 21,475	
Total		**128,848**	**$ 13,237.62**

Other Employees > 75,000

Name	Remuneration	Expenses
Adams, C	$ 138,837	$ 4,377.67
Anic, L	$ 87,704	$ 607.00
Aranguren, M	$ 93,009	$ 1,363.43
Burns, C	$ 126,204	$ 1,635.93
Clark, R	$ 109,291	$ 1,125.31
Cox, J	$ 94,578	$ 2,022.20
Csima, T	$ 143,421	$ 3,152.47
Einarson, J	$ 103,005	$ 740.00
Ferguson, L	$ 84,493	$ 499.10
Fernandes, M	$ 79,286	$ 3,404.32
Franzen, O	$ 77,965	$ 1,255.43
Hughes, N	$ 92,007	$ 510.00
Karami, M	$ 100,922	$ 740.00
Kennedy, G	$ 117,050	$ 1,526.22
Livermore, J	$ 102,864	$ 1,429.81
Malpus, A	$ 126,251	$ 4,038.97
McGowan, G	$ 78,216	$ 1,529.67
Mcrae, S	$ 133,827	$ 5,408.46
Mendoza, A	$ 86,587	$ 340.00
Milliken, J	$ 92,316	$ 340.00
Sikora, T	$ 82,515	$ 4,240.37
Stauber, G	$ 87,857	$ 2,631.37
Tracy, E	$ 211,294	$ 6,219.98
Wallace, J	$ 102,038	$ 1,729.26
Westlake, J	$ 119,626	$ 469.00
Total > 75,000	**2,671,163**	**$ 51,335.97**
Consolidated Total of other Employees with remuneration and expenses of <75,000	**1,984,064**	**$ 65,979.02**
Total Employees	**4,655,228**	**$ 117,314.99**

Reconciliation

Total remuneration - elected officials	$ 142,085.36
Total remuneration - other employees	$4,772,542.83
Subtotal	$4,914,628.19
Reconciling Items	$ 808,500.81
Total per Statement of Revenue and Expenditure (Segmented)	$5,723,129.00
Variance	$ -

Reconciling Items:

Item	Amount	Comments
Municipal Pension	323,006	
WCB,CPP, EI	385,656	
Other Benefits	99,838	

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 2025.

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

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

2025 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
AC Petroleum	73,562
Alpine Paving (1978) Ltd.	267,342
Alta Lake Electric Ltd.	25,746
Associated Fire Safety	98,648
BC Assessment Authority	88,201
BC Hydro	263,559
BC Transit	841,801
BFL Canada Insurance Services Inc.	143,488
CATA Management Ltd.	29,370
Cameron Chalmers Consulting Inc	279,815
Cleartech Industries Inc.	78,613
Coastal Alliance Contracting Inc	34,287
Coastal Mountain Excavations Ltd.	94,920
Community Energy Association	69,111
Dorgelo by Design	95,221
The Driving Force Inc.	76,653
Faction Architecture Inc.	39,585
Flow Irrigation Sales & Service	100,896
Foreseeson Technology Inc.	25,320
Fort Garry Fire Trucks	884,348
Freeport Construction Management Ltd.	34,150
GFL Environmental Inc.	173,233
Greg Gardner Motors Ltd.	91,406
Habitat Systems Inc	108,524
Insurance Corporation of British Columbia	45,092
ISL Engineering & Land Services Ltd.	313,244
JT Heavy Equipment Repair Ltd.	79,341
Katabatic HVAC Ltd	28,467
Kentel Construction Ltd.	62,254
Kerr Wood Leidal	166,426
LEGGETT Anngela	38,871
Lidstone & Company	176,243
Lil'wat Nation	87,524
Liv North Inc.	35,577
McElhanney Associates Land Surveying Ltd.	59,507
McRae's Environmental Services	44,587
Mekeni Cleaning Company	84,830
MNP LLP	101,752
Minister of Finance - School Taxes	2,432,349
Municipal Finance Authority of BC	177,967
Municipal Insurance Association of British	34,587
Municipal Pension Plan	383,683
Murphy Construction Corp.	383,628
NDY Contracting Ltd	316,311
Neptune Technology Group Canada Co.	782,678
On Command Cleaning & Restoration	25,053
Pacific Blue Cross	248,876
Pemberton Valley Dyking District	376,243
Precision Service & Pumps Inc.	137,798
Provincial Health Services Authority in BC	98,194
Receiver General for Canada	1,360,183

RND Auto Industrial Limited	26,780		
ROCKWELL ZARA	44,583		
Sabre Rentals Ltd	37,528		
Sanderson Concrete Inc.	26,578		
Sealtec Pavement Maintenance Ltd.	135,200		
SEA TO SKY COMMUNITY SERVICES	35,350		
Sea to Sky Network Solutions	264,576		
SFE Global	96,495		
Slope Side Supply Ltd.	27,427		
SQUAMISH-LILLOOET (REGIONAL DISTRICT)	2,902,449		
Stark Architecture Ltd.	60,921		
SUNSTONE RIDGE DEVELOPMENTS LTD	159,776		
TD Business Cash Back Visa	200,386		
Terralink Canada	28,691		
Urban Systems Ltd.	26,439		
CentralSquare Canada Software Inc.	74,497		
WASP Manufacturing Ltd.	78,808		
Whistler Centre for Sustainability	79,854		
WMA Cleaning Services	29,591		
WorkSafeBC	119,223		
Total aggregate amount paid to suppliers	**16,554,211**		
2. Consolidated paid to suppliers who received aggregate pmts of < or = $25,000	**1,827,637**		
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			16,554,211
Consolidated total of payments of $25,000 or less paid to suppliers			1,827,637
Consolidated total of all grants and contributions **exceeding $25,000**			0
Subtotal			**18,381,847**
Total Expenses per Consolidated Statement of Operations and Accumulated Surplus			**13,641,014**
Difference			4,740,833
4. Reconciliation			
Employee and Council Wages expensed not included in payments to suppliers			-4,795,585
Employee and Council portion of Dues, Tax, CPP And EI paid to supplier and not expensed			1,040,134
Employee portion of Benefits paid to supplier and not expensed			42,070
Transfers to Other Governments included in payments to suppliers and not expensed			5,708,730
New Capital Additions, not expensed, moved to TCA			34,125,471
Less: Assets transferred from SLRD			-23,601,122
Less: Capital Disposals and WIP Transfers			-6,482,869
Less: Amortization - not a Cash transaction			-1,957,270
Less: Year end GL Adjusting - not a Cash transaction			32,589
Deposits/Holdbacks returned to suppliers and not expensed			240,111
Debt Principal Payments Paid and not expensed			381,241
Difference due to timing difference			7,334
Variance			**0**

☐ 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
Mike Richman (May 20, 2026 15:16:34 PDT)
Mike Richman, Mayor

Date: 20/05/2026

Yun Ke Ni
Yun Ke Ni, Chief Financial Officer

Date: 20/05/2026

☐ Prepared under the Financial Information Regulation, Schedule 1, subsection 9

Village of PEMBERTON

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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 2025 Audited Consolidated Financial Statements were presented and approved by Council on May 12, 2026; the Statement of Financial Information (SOFI) was presented to Council for approval on May 12, 2026.

Elizabeth Tracy
Elizabeth Tracy (May 21, 2026 09:51:33 PDT)

Elizabeth Tracy
Chief Administrative Officer

21/05/2026
Date

2025 SOFI

Final Audit Report 2026-05-21

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