



THE CORPORATION OF THE CITY OF VERNON

MEMORANDUM

TO: Patti Bridal, Chief Administrative Officer **FILE:** 1880-03 (SOFI, 2022)

PC: Terry Martens, Manager, Financial Planning & Reporting **DATE:** May 12, 2023

FROM: Debra Law, Director, Financial Services

SUBJECT: 2022 STATEMENT OF FINANCIAL INFORMATION (SOFI)

In accordance with the *Financial Information Act*, the City must submit to the Province annually a Statement of Financial Information (SOFI) upon approval by Council.

The SOFI includes the following elements as part of the audited financial statements:

- Statement of assets and liabilities
- Operational statement
- Statement of debts

Additional information in the SOFI as separate schedules include:

- Schedule of elected official remuneration and expenses
- Schedule of employee remuneration and expenses
- Schedule of suppliers of goods and services
- Statement of guarantee and indemnity agreements
- Statement of paid grants and contributions

The 2022 audited consolidated financial statements were presented to Council during the Committee of the Whole meeting on May 8, 2023. The statement of assets and liabilities is Statement A – Consolidated Statement of Financial Position, the operational statement is Statement B – Consolidated Statement of Operation and the schedule of debts is Note 11 in the audited financial statements.

The schedule of elected official remuneration and expenses (Attachment 1) includes total remuneration paid in 2022 to each member of Council along with expenses paid on their behalf, which have not been included as remuneration. Additionally, related party transactions are shown which represent payments to suppliers in which a member of Council has a controlling interest.

The schedule of employee remuneration and expenses (Attachment 2) discloses 2022 gross earnings for each employee. This information is separated into two groups, employees that earned \$75,000 or more, shown individually, and employees that earned under \$75,000 consolidated total as a lump sum. Employee expense information is shown for each group, which includes expenses paid on behalf of employees, which is not included in their remuneration.

The schedule of supplier goods and services (Attachment 3) separately discloses parties receiving payments from the City totalling \$25,000 or more including taxes. Data for all other vendor payments are shown on a consolidated basis at the bottom of the schedule.

Some supplier payments do not represent operating expenses of the City and are not recorded as such on the City's audited consolidated financial statements. Examples include: refunds of cash securities, remittances of employee source deductions, payments of tax requisitions for other taxation agencies, tax sale deposit refunds, and debt principal payments. The inclusion of payments in the schedule is on a cash basis (based on the year payment was made) and not on an accrual basis (based on the year the goods and/or services were received). This means that some items reported may not have been recorded in the 2022 financial statements.

The statement of severance agreements and guarantees (Attachment 4) includes the number of severance agreements executed during 2022. Additionally, the severance value is communicated as the equivalent number of months the severance amount represents in relation to the employee's salary. This attachment also includes financial guarantees which are nil for the City.

The schedule of paid grants and contributions (Attachment 5) includes a listing of all grant and contribution payments made by the City during 2022.

RECOMMENDATION:

THAT Council approve the 2022 Statement of Financial Information, as provided in the memorandum and attachments dated May 12, 2023, and respectfully submitted by the Director, Financial Services.

Respectfully submitted:



- Attachment 1 – Council Remuneration and Expenses
- Attachment 2 – Employee Remuneration and Expenses
- Attachment 3 – Supplier Goods and Services
- Attachment 4 – Statement of Severance Agreements and Statement of Guarantees
- Attachment 5 – Grants and Contributions

Approved for the Agenda by the CAO



ELECTED OFFICIAL REMUNERATION AND EXPENSES

NAME	OFFICE	2022 REMUNERATION	EXPENSES*
Cumming, Victor	Mayor	\$ 105,556	3,141
Anderson, Scott	Councillor	33,321	3,631
Durning, Teresa	Councillor	38,466	2,464
Fehr, Kelly	Councillor	39,671	1,806
Gares, Kari	Councillor	37,890	3,482
Guy, Brian	Councillor	4,810	-
Mund, Akbal	Councillor	38,133	1,504
Quiring, Brian*	Councillor	38,133	2,651
	Total	\$ 335,979	\$ 18,678

*Expenses are net of tax

RELATED PARTY AMOUNTS

*MQN Interiors Ltd

\$	651
\$	651

Community Services Building
Office Renovations

EMPLOYEE REMUNERATION AND EXPENSES

EMPLOYEE NAME	2022 GROSS EARNINGS	EXPENSES (NET OF TAX)	EMPLOYEE NAME	2022 GROSS EARNINGS	EXPENSES (NET OF TAX)
Adkins, I	112,329	6,344	Donker, B	108,263	1,191
Archer, H	82,244	4,535	Doorman, J	110,043	1,502
Austin, M	97,595	3,877	Dowhaniuk, M	137,776	1,697
Bandy, B	113,149	264	Doyle, M	77,354	745
Barker, C	108,461	2,969	Everdene, B	96,078	1,485
Beals, J	81,050	573	Faucher, M	95,644	7,601
Beauregard, J	115,874		Flick, K	172,605	5,977
Bedard, R	85,515	1,819	Francis, R	80,271	411
Bond, B	139,432		Friesen, R	143,472	3,872
Bouchard, M	86,419		Fugel, T	83,663	398
Bowie, K	77,177	126	Fuhr, D	83,046	126
Bowness, T	90,277	1,409	Gaucher, G	122,488	11
Bradley, J	102,849	270	Gaythorpe, G	105,355	2,106
Bridge, S	84,745	432	Gellein, D	82,793	2,980
Briggs, G	86,796	2,830	Giampa, K	75,403	
Broderick, C	124,447	5,450	Gilroy, C	108,422	715
Calder, S	106,671	1,060	Goolia, N	80,706	1,415
Campbell, A	80,313	202	Grey, L	77,055	97
Carter, B	105,758		Grier, C	103,239	485
Cecchini, D	139,293		Harris, K	91,779	128
Christiansen, T	81,442	617	Hawn, B	78,005	511
Clarke, C	144,235	485	Hawthorne, M	94,455	99
Clary, J	99,619	7,032	Hofsink, A	149,951	4,255
Clerke, T	89,680	2,052	Holloway, R	85,449	787
Cleverley, C	96,109	387	Holman, K	82,312	1,439
Cooper, L	82,912	3,639	Holtz, C	78,551	385
Cordell, L	77,338	239	Imrish, D	151,985	630
Coupe, P	78,716		Irwin, S	123,469	3,035
Cover, D	109,525	256	Jacobson, K	97,219	
Crawford, B	111,372	1,754	Jameson, K	92,789	348
Croy, E	114,901	4,558	Jmaidd, C	78,325	485
Cruz Santos, E	80,825	1,662	Johannson, I	77,047	387
Cucheran, R	129,533	447	Keast, M	97,655	1,630
Cunningham, T	91,746	288	Keenan, T	114,342	386
Cyr, A	77,177	733	Knight, J	84,148	565
De Dood, B	90,310	2,162	Knuhtsen, S	120,669	4,157
Demers, P	123,097	1,779	Kozin, S	108,308	642
Derrick, B	108,661	4,947	Kruysifix, D	102,551	
Dobson, S	86,998	1,543	Kryszak, K	103,880	997

Employee Remuneration and Expenses | Continued

EMPLOYEE NAME	2022 GROSS EARNINGS	EXPENSES (NET OF TAX)	EMPLOYEE NAME	2022 GROSS EARNINGS	EXPENSES (NET OF TAX)
Langdon, N	77,147	109	Price, L	79,003	3,998
Law, D	168,523	6,390	Pridham, D	96,562	1,948
Lees, D	105,451	2,117	Pshyk, S	109,494	1,696
Lefebvre, G	97,269	259	Reeves, J	83,766	3,547
Lind, D	181,806	7,287	Reich, A	121,558	270
Linton, C	102,707	1,161	Reichlin, G	104,840	2,239
Low, R	82,913		Rice, J	152,578	671
Luxton, J	85,079	2,869	Robinson, C	129,031	270
Madeau, D	104,253		Robinson, D	104,234	
Manjak, R	172,605	3,102	Roemer, D	80,012	2,971
Markel, M	86,344	289	Roesler, D	94,747	
Marshall, R	75,636	2,773	Ross, D	169,358	2,184
Martens, T	125,059	6,905	Satchell, K	126,043	3,290
Massier, M	79,260	3,496	Saunders, S	87,630	2,672
Mcdonald, K	89,632	7	Savill, P	77,481	1,714
Mcgiverin, R	114,832		Schikowski, T	95,511	400
Mirsky, N	86,464	5,356	Scott, T	109,702	1,602
Mitchell, S	97,219	354	Sengotta, R	85,876	767
Morrison, N	82,244		Sheel, C	125,063	4,101
Mulligan, G	87,948	2,807	Shipton, J	78,834	1,511
Mustonen, E	110,284	2,493	Sibilleau, D	112,639	2,072
Nicol, J	78,095	2,162	Silverthorn, T	97,975	7,258
Nuriel, R	111,156	2,351	Sissons, D	79,816	
O'Hara, E	76,175	458	Sochan, C	84,116	358
Olson, G	89,391		Stoll, M	124,776	5,723
Olson, M	113,722	715	Story, B	103,421	
Ovens, C	128,943	2,705	Stowards, B	87,605	2,711
Ovington, C	86,366		Strobel, R	111,058	45
Parker, R	118,381	1,562	Suranko, B	85,954	
Parsons, B	125,147	1,467	Sykes, A	102,870	160
Patterson, S	99,303	4,016	Taylor, D	92,705	5,433
Pearce, W	255,132	5,274	Thibault, A	81,026	2,434
Pearson, J	99,746	715	Thomas, J	103,652	99
Perrott, F	114,458	4,309	Thompson, G	85,815	723
Poirier, C	97,469	765	Toopitsin, H	87,093	1,086
Poole, K	151,506	5,238	Van Der Gulik, A	93,864	11
Pope, C	77,469	225	Van Dyke, W	91,940	176
Powell, R	81,451	1,859	Vienneau, R	85,877	
Price, E	87,072	1,613	Wakefield, D	126,762	

Employee Remuneration and Expenses | Continued

EMPLOYEE NAME	2022 GROSS EARNINGS	EXPENSES (NET OF TAX)
Walker, D	124,848	2,796
Walker, L	96,202	524
Walkers, K	81,530	398
Wood, N	86,823	2,164
Wright, S	99,469	2,904
Zacharuk, W	82,393	421
Zubick, R	85,479	628
Total	16,661,842	277,603
All Employees Under \$75,000	12,168,175	167,034
Grand Total	\$ 28,830,017	\$ 444,637

Total gross earnings differ from the total wages included in the City's Consolidated Statement of Operations due to the employer portion of benefit costs.

SUPPLIER GOODS AND SERVICES

VENDOR NAME	2022	VENDOR NAME	2022
0872355 BC Ltd DbA Speedpro Signs	38,282	CJIB-FM - 107.5 Beach Radio	38,687
0892705 BC Ltd	40,570	Cleartech Industries Inc	65,125
1 & 2 Electric Ltd	67,206	Commercial Aquatic Supplies - DB Perks &	102,096
1122820 BC Ltd	194,694	Commercial Truck Equipment Co (Danco)	42,000
6-4 Building Maintenance Ltd	80,089	Copcan Civil LP	284,949
A & D Asphalt Solutions Ltd	564,272	Core Enterprises Group Corp	118,947
A & G Supply Ltd	97,872	Corporate Express DbA Staples Advantage	50,129
Aardvark Pavement Marking Services DbA 647354 BC	419,114	Cougar Ridge Computer Systems O/A Inspiris	36,819
Accurate Fence & Mfg.	42,455	Cummins Canada	39,782
Advanced Powerlines Ltd	31,813	Dawson International Truck Centres Ltd	31,296
Advantage Asset Tracking Inc	51,329	DKK Earthworks Ltd	27,056
Aecom Canada Ltd	236,213	Dekra-Lite	61,593
Alberta Parking Lot Services 1985 Ltd	45,024	Devon Transport Ltd	81,860
Alfa Laval Inc	98,799	District of Coldstream	89,932
Align Engineering Ltd	37,401	Donald Jefcoat DbA Jefco Waste	39,725
All Pro Tree & Landscape Services Inc	95,435	Donald's Machine Works Ltd	41,252
Alpha Omega Security Ltd	40,933	Downtown Vernon Association	432,437
Alumichem Canada Inc	185,694	Dynamic Asphalt Services Inc	179,550
Amazon	35,229	EB Horsman & Son Ltd	205,027
American Professional Management Services Inc	36,150	Econolite Canada Inc	52,674
Andrew Sheret Ltd	150,113	EMA Consulting Ltd	37,987
ANR Construction Ltd	2,356,853	EMCO Corporation	102,268
Associated Environmental Consultants Inc	83,219	Emps Electric Motor & Pump Service Ltd	73,582
Associated Fire Safety Group Inc	43,918	Envirosafe Janitorial Inc	70,542
ATS Electric & Technical Service Ltd	35,633	E-Sorted Digital Marketing	67,118
BC Assessment Authority - Taxation	594,387	ESRI Canada Ltd	129,013
BC Hydro & Power Authority	2,130,382	Evoqua Water Technologies Ltd	29,758
BC Hydro & Power Authority	37,052	Executive Flight Centre Fuel Services Ltd	838,935
BC Municipal Safety Association	36,761	Exp Services Inc	135,076
BC Transit	2,492,955	Fletcher Paine Associates Ltd	145,910
Bench Site Design Inc	132,033	Foothills Developments Ltd	118,262
BG Land Custom Construction Ltd	46,288	Forma Construction Ltd	41,318
Black Press Group Ltd	88,735	Fortis BC	538,589
Blackbird Security Inc	44,523	Fraser Valley Refrigeration Ltd	145,562
Brentwell Construction Ltd	46,797	Frontline Operations Group Ltd	50,229
Bry-Mac Mechanical Ltd	107,935	General Carbon Corp	120,834
Busy Bee Pest Control	45,465	Geobruigg North America LLC	26,712
C2 Biz Services Ltd	74,660	Gilbert Supply Company Ltd	104,192
Campbell Danny	30,738	Global Industrial Canada Inc	26,468
Canada Post Corp	66,131	Goldcliff Electric	33,059
Canada Safety Equipment Ltd	98,811	Gotraffic Management Inc	189,043
Canadian Mental Health Assoc Vernon	35,811	Granicus Canada Holdings ULC	37,931
Canadian National Railway Co	81,236	Great West Equipment	25,432
Canadian Restaurant Supply	25,901	Greater Vernon BC Winter Games Society	37,485
Capri CMW Insurance	608,047	Green Giant Tree Removal	47,250
Care Systems Services Ltd	29,949	Grizzly Curb & Concrete Ltd	136,464
Carlisle Developments Inc	149,976	Grounds Guys Landscape Management	823,825
Caro Analytical Services	41,073	Gryphon Enterprises Ltd DbA Jani-King of Southern	34,410
Castanet Holdings LP	55,787	Hach Sales & Service Canada Ltd	80,904
CDW Canada Inc	79,604	Halton Recycling Ltd O/A Emterra Environmental	957,832
Centralsquare Canada Software	185,717	HDR Architecture Associates	162,078
CGL Contracting Ltd	1,940,849	Iconix Waterworks	197,556
Chances Bulk Unloading Ltd	61,336	Innov8 Digital Solutions Inc	28,854
Chapman Industries Ltd	2,588,341	Insituform Technologies Limited	970,372
City of Kelowna	748,449	Integral Hospitality Inc	49,938

Supplier Goods and Services | Continued

VENDOR NAME	2022	VENDOR NAME	2022
Interprovincial Traffic Services Ltd	43,729	Quality Classrooms	99,882
IPL North America Inc	876,433	R E Postill & Sons Ltd	542,691
Ironman Directional Drilling Ltd	2,008,577	R.W Gray Consulting Ltd	27,641
Kal Tire Ltd	76,339	RDW Developers Ltd	35,268
Kalamalka Security Inc	58,882	Receiver General	8,077,179
Kelowna's TNT Trucking Ltd	146,673	Receiver General for Canada	11,354,288
KPMG LLP T4348	47,201	Regional District of North Okanagan	27,491,425
KTI Limited	109,506	Rider Ventures	34,508
Laing Roofing Ltd	41,748	R James Management Group Ltd	25,669
Lawson Engineering Ltd	369,470	Rogers Media Inc	86,228
Leko Precast Ltd	79,061	Royal Bank of Canada	65,353
Lidstone & Company	273,213	Rubi-Jane Investments Ltd	39,070
Lidstone & Company in Trust	2,425,481	Sawchuk Developments Co. Ltd.	2,617,669
Links Lawn & Yard Services	45,753	Seal Tec Industries Ltd	117,180
LMP Publications Ltd Div Of Glacier Media	36,750	Seekers Media	40,903
London Drugs Ltd	164,209	SEL Surveys/Douglas R Jacobi	209,722
LTA Consultants Inc	27,300	Services Flo Inc.	57,880
Maddocks Construction Ltd	491,072	Sierra Landscaping Ltd	1,808,331
Maple Reinders Constructors Ltd	4,373,763	Siteone Landscape Supply Ltd	45,460
Mastercard	637,702	Social Planning Council for The N O	56,703
Mcelhanney Associates Land Surveying Ltd	74,242	Softchoice LP	48,571
Mcelhanney Ltd (Kelowna)	182,602	Source Office Furniture & Systems Ltd	43,699
Mcelhanney Ltd (Vernon)	167,059	Sparkling Hill Wellness Hotel Ltd	91,500
Mearl's Machine Works Ltd	44,338	Spartan Controls Ltd	31,578
Mendenhall Properties Limited Partnership	58,574	Special T Cleaning (2012) Ltd	35,280
Metro Motors Ltd	88,872	Sport and Culture Society of The North Okanagan	59,414
Michelin North America (Canada) Inc	30,905	Sproing Creative	35,048
Minister of Finance (Employer Health Tax)	557,469	St. John Ambulance Society BC & Yukon	175,000
Minister of Finance	11,423,244	Stantec Architecture Ltd	162,665
Modern Energy Management Ltd	55,893	Stantec Consulting Ltd	503,877
Monaghan Engineering & Consulting Ltd	321,467	Stephanie Tambellini Design Studio Inc	25,176
Monarch Structures	64,702	Stormy Lake Enterprises Ltd	31,290
Mountain Rock Stabilization Services	142,582	Summit Valve and Controls (BC) Inc	55,658
Mountain View Electric Ltd	154,651	Suncor Energy Products Partnership	781,993
MTS (2020) Mobile Pressure Wash	41,577	Sunset West Mechanical Ltd	73,826
Municipal Insurance Assoc of BC	390,625	Super Save Disposal Inc	105,068
Municipal Pension Plan	4,759,826	Sysco Food Services of Kelowna Ltd Acct #7841	42,328
Napp Enterprises Ltd	38,655	Telus Communications (BC) Inc	112,881
Nixon Earthworks Ltd	406,862	Telus Mobility Cellular Inc	131,996
North Okanagan Columbia Shuswap Regional Hospital	4,076,330	Tetra Tech Canada Inc	88,225
Northwest Hydraulic Consultants Ltd	72,688	The Home Depot #7084	46,404
Nor-Val Rentals Ltd	48,086	The Web Advisors	71,689
Novatech Equipment Sales	36,698	TLD Computers A Division of London Drugs Ltd	76,163
Nutrien Ag Solutions (Canada) Inc	28,466	Total Flooring Concepts (2008) Ltd Db a Nufloors	26,239
O'Keefe Ranch & Interior Heritage Society	176,816	Trican Filtration Group Inc	41,475
Oakcreek Golf & Turf LP	81,448	Tristar Hydrovacs Ltd	30,418
Okanagan College	94,838	Twisted Mops Cleaning Company	70,289
Okanagan Mobile Sandblasting Ltd	90,003	Unifirst Canada Ltd	49,852
Okanagan Regional Library	1,909,789	Urban Systems Ltd	74,202
Okanagan Traffic Control Professionals Inc	60,572	Ursus Heritage Consulting	32,701
Omega Communications Ltd	30,877	Veolia Water Technologies Inc	280,614
Ops Services Ltd	75,810	Vernon & District Assn For Community Living	158,956
Organized Crime Agency of BC (OCABC)	48,042	Vernon Civic Employees Union - Local 626	304,109
Paybyphone Technologies Inc	40,177	Vernon Hyundai	45,982
Petrovalue Products Canada Inc	381,285	Vernon Native Housing Society	25,802
PME Inc	824,694	Vernon Paving Division of Lafarge Canada Inc	1,066,450
Polar Engineering	33,526	Vernon Professional Firefighters Association	137,217
Predator Ridge Limited Partnership	129,358	Village Green Shopping Centre Inc	114,912

Supplier Goods and Services | Continued

Vimar Equipment Ltd	34,796
Waste Connections of Canada Inc	1,121,815
Watkin Motors	29,392
Wayside Press Ltd	42,754
West Coast Machinery Inc	303,096
Western Equipment Ltd	42,424
Western Road Distribution Inc	69,495
Westerra Equipment Limited	99,719
Westridge Quarries Ltd	25,232
Wise Wildlife Control Service	53,451
Wishbone Industries Ltd	55,941
Wolseley Waterworks Group	89,729
Workday Limited	698,381
Worksafe BC	513,003
WSP Canada Inc	189,131
Yeti Refrigeration Inc	269,590

Total Payments to Suppliers Over \$25,000	127,785,816
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Payments to Suppliers Under \$25,000	38,872,131
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Total Payments to Suppliers	\$166,657,947
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STATEMENT OF SEVERANCE AGREEMENTS

In accordance with the requirements of the *Financial Information Act* below is a schedule of Severance Agreements and equivalent's month range of compensation for the year 2022 for which severance payments commenced in 2022.

Number of Severance Agreements: 2
Range of equivalent's months' pay: 0.5 months to 6.0 months

STATEMENT OF GUARANTEES

In accordance with the requirements of the *Financial Information Act* below is a summary of Guarantees in effect for the year 2022.

There were no Guarantee Agreements as of December 31, 2022.

GRANTS AND CONTRIBUTIONS

PAYEE	2022	GRANT TYPE
Archway Society for Domestic Peace	\$ 10,000	Council Discretionary Grant
Chippendale, Sean	920	Heritage Retention Incentive Grant
Downtown Vernon Association	10,388	Security Camera Grant
Downtown Vernon Association	55,436	Downtown Clean-up Grant
Downtown Vernon Association	8,000	Civic Sounds Grant
Entner, Ryan	500	Heritage Retention Incentive Grant
Family Resource Center	4,000	Council Discretionary Grant
Funtastic Sports Society	15,000	Council Discretionary Grant
Greater Vernon BC Winter Games Society	37,485	BC Winter Games Contribution
Kalamalka Highlanders Pipe Band	5,000	Council Discretionary Grant
Keryluk, Debby & Ready, Darin	430	Heritage Retention Incentive Grant
Kwakkel, Sidney	1,000	Sustainability Grant Recipient
North Okanagan Canada Day Society	12,000	Canada Day Celebration Grant
North Valley Gymnastics Society	10,000	Council Discretionary Grant
Okanagan Regional Library	22,391	Library Sunday Opening Grant
O'Keefe Ranch & Interior Heritage Society	125,000	2022 Operating Grant
Salvation Army	266	Kindness Meter Donation
School District #22	10,000	2022 Care Youth Summit Grant
Sellers, Harold	1,000	Sustainability Grant
Sovereign Lake Nordic Club	6,250	Council Discretionary Grant
Thompson Okanagan Tourism Association	2,500	Biodiversity Conservation Strategy Implementation Grant
Vernon Community Band Society	2,000	Council Discretionary Grant
Vernon North Okanagan Police Youth Academy	6,500	Youth Academy Grant Funding
Vernon Winter Carnival Society	10,000	Winter Carnival Grant
Total	\$ 356,076	