



**District of Elkford**  
**Statement of Financial Information (SOFI)**  
For the year ended December 31, 2022

## Management's Responsibility for Financial Reporting

To Members of Council:

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 contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable information is produced.

Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal controls and exercises this responsibility. Council meets with management regularly and with the external auditors as deemed necessary.

The external auditors (BDO Canada LLP) 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 Districts system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to Council and meet with and report to Council as required.

On behalf of the District of Elkford



Marilyn Rookes  
Director of Financial Services

May 23, 2023

**District of Elkford**  
**Statement of Financial Information**

---

---

***Index***

**Management Letter**

**Approval**

**Financial Statements (separate package)**

**Statement of Financial Information Schedules**

- 1 **Schedule of Guarantee and Indemnity Agreements**
- 2 **Schedule of Employee Remuneration and Expenses**
- 3 **Schedule of Severance Agreements**
- 4 **Schedule of Payments to Suppliers of Goods and Services**

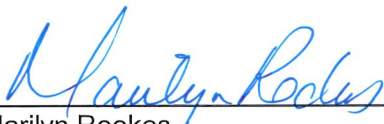
# District of Elkford

---

---

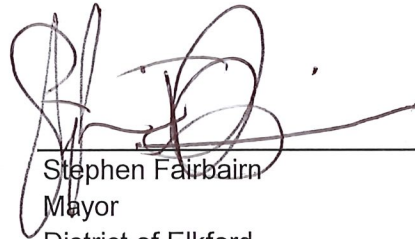
## Statement of Financial Information Statement of Financial Information Approval For the Year Ending December 31, 2022

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.



---

Marilyn Rookes  
Director of Financial Services  
District of Elkford  
May 23, 2023



---

Stephen Fairbairn  
Mayor  
District of Elkford  
May 23, 2023

# District of Elkford

---

**Statement of Financial Information  
Schedule of Guarantee and Indemnity Agreements  
For the Year Ending December 31, 2022**

This organization has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation (BC Reg.258/87).

## District of Elkford

### Statement of Financial Information Schedule of Employee Remuneration and Expenses For the Year Ending December 31, 2022

#### Elected Officials, Employees Appointed by Cabinet and Members of the Board of Directors

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
McKerracher, D	Mayor	\$30,562	\$12,315
Bryant, S	Councillor	1,996	0
Fairbairn, S	Councillor / Mayor	19,273	12,138
Gostick, L	Councillor	17,277	4,002
Klapp, A	Councillor	6,629	0
Lovlin, T	Councillor	2,476	0
McDonald, D	Councillor	17,277	7,919
McGregor, A	Councillor	15,380	3,370
Meldrum, J	Councillor	1,996	0
Schalekamp, E	Councillor	1,996	81
Robinson, C	Councillor	15,280	10,295
		<u>\$130,144</u>	<u>\$50,119</u>

#### Other Employees (excluding those listed above)

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Bourgeois, P	Operator 2	\$85,282	\$375
Dawson, C	Director of Corporate Services	114,854	8,689
Gagnon, M	Maintenance 3	84,710	667
Huisman, J	Director of Engineering & Public Works	117,496	3,153
Hunter, B	Building Inspector/Bylaw Officer	80,509	3,623
Johnston, J	Director of Planning & Development	114,265	4,911
Kliment, E	Operator 3	94,960	3,234
Landry, S	Aquatic Coordinator	81,858	1,354
Madsen, T	Chief Administrative Officer	162,829	7,545
Mihalicz, W	Operations Supervisor, Leisure Services	97,336	167
Modin, B	Journeyman Mechanic	91,031	167
Nyuli, C	Director of Fire Rescue & Emergency Services	114,120	4,169
Petovello, K	Director, Community and Facility Services	85,000	665
Rookes, M	Director of Financial Services	122,072	3,857
Sedrovic, B	Maintenance 2	83,002	1,944
Simpkin, A	Operator 3	85,258	2,972
Smithies, K	Maintenance 1	75,243	4,700
Wilson, R	Operations Supervisor, Public Works	102,048	1,753
Consolidated total of other employees with remuneration and expenses of \$75,000 or less		1,412,695	6,060
		<u>\$3,204,567</u>	<u>\$60,005</u>

**District of Elkford**

---

---

**Statement of Financial Information  
Schedule of Employee Remuneration and Expenses  
For the Year Ending December 31, 2022**

**Reconciliation**

Total remuneration - elected officials	\$130,144
Total remuneration - other employees	<u>3,204,567</u>
Subtotal	3,334,711
Employer-paid benefits	839,213
Total per Note 15 to the Financial Statements	<u><u>\$4,173,925</u></u>

## District of Elkford

---

### **Statement of Financial Information Schedule of Severance Agreements For the Year Ending December 31, 2022**

There was no severance agreement made between the District of Elkford and its non-unionized and unionized employees during the fiscal year 2022.



## District of Elkford

### Statement of Financial Information Schedule of Payments to Suppliers of Goods and Services For the Year Ending December 31, 2022

#### Alphabetical list of suppliers who received aggregate payments exceeding \$25,000

<u>Supplier Name</u>	<u>Amount</u>
AARDVARK PAVEMENT MARKING SERVICES	\$26,156.64
B.C. ASSESSMENT AUTHORITY	84,448.94
B.C. HYDRO & POWER AUTHORITY	380,168.58
BDO CANADA LLP	25,725.00
BI PUREWATER CANADA INC.	31,466.40
BOB MITCHELL EXCAVATING LTD.	403,622.97
C.U.P.E. LOCAL 3004	42,742.41
CANADIAN RAMP COMPANY	408,186.22
CASTLE FUELS (2008)LTD	150,104.70
CITY OF FERNIE	1,892,024.00
COMMISSIONAIRES BC	31,319.78
DISTRICT OF SPARWOOD	287,656.42
DUKA ENVIRONMENTAL SERVICES	35,958.29
DUNLOP FORD SALES LTD	114,039.05
ELEVATION MECHANICAL LTD	150,451.16
EMCO CORPORATION	38,388.34
EMSLIE GRAVEL LTD.	44,800.00
FORTIS BC	164,186.75
HART JUSTIN	36,123.77
INLAND KENWORTH PARTNERSHIP	62,366.23
ISOSCELES BUSINESS SYSTEMS	55,221.74
KAL TIRE	31,470.23
KOOTENAY EAST REGIONAL HOSPITAL	344,518.37
MAJIC PURDY LAW CORPORATION	34,925.47
MARTECH ELECTRICAL SYSTEMS	141,498.76
MCELHANNEY LTD.	360,116.59
MPE ENGINEERING LTD.	133,494.96
MUNICIPAL INSURANCE ASSO OF BC	35,006.04
MUNICIPAL PENSION PLAN	466,115.00
NSC MINERALS LTD.	27,710.22
PACIFIC BLUE CROSS	238,672.60
PROVINCE OF BRITISH COLUMBIA- SCHOOL	541,313.15
PROVINCE OF BRITISH COLUMBIA- EMPLOYER	62,560.18
RECEIVER GENERAL	930,610.08
REGIONAL DISTRICT OF EAST KOOTENAY	582,943.90
SHOESMITH CONSTRUCTION LTD.	492,176.18
SPECTRUM EDUCATION SUPPLIES	57,454.75
URBAN SYSTEMS	80,609.84
VISA - COLLABRIA	229,161.67
WEST POINTE BUILDING SERVICES INC.	209,603.90
WESTERN FINANCIAL GROUP	112,953.70
WESTERN ROOFING MASTER ROOFERS	201,333.30
WHOLESALE FIRE & RESCUE LTD.	58,149.70
WOOD WYANT INC.	25,815.57
WORKERS COMPENSATION BOARD	98,686.43
<b>Total aggregate amount paid to suppliers</b>	<b>\$9,962,057.98</b>
Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less	1,458,937.96
Consolidated total of payments to suppliers for grants and contributions exceeding \$25,000	89,636.00
<b>Total Payments to Suppliers</b>	<b>\$11,510,631.94</b>



## District of Elkford

### Statement of Financial Information Schedule of Payments to Suppliers of Goods and Services For the Year Ending December 31, 2022

<b>Reconciliation</b>	
Payments to suppliers	\$11,510,632
Plus: payment to employees	<u>2,308,663</u>
Total Payments made	<u><u>\$13,819,295</u></u>
<b>Total per Note 15 to the Financial Statements</b>	<b>\$9,476,344</b>
Plus: payments to other governments not reported as Municipal Expenditures	3,432,914
Plus: 2022 capital expenditures	3,038,371
Less: 2022 amortization	-1,671,854
Less: payments to suppliers for 2022 capital expenditures outstanding	-185,979
Adjustments	215,348
Payments for 2021 expenditures made in 2022	592,245
Payments for 2022 expenditures outstanding	<u>-1,078,094</u>
	<u><u>\$13,819,295</u></u>

