



The Corporation of the City of Nelson
2021 STATEMENT OF FINANCIAL INFORMATION

Statement of Financial Information (SOFI)
THE CORPORATION OF THE CITY OF NELSON
Fiscal Year Ended December 31, 2021

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Statement of Financial Information (SOFI)

THE CORPORATION OF THE CITY OF NELSON

Fiscal Year Ended December 31, 2021

STATEMENT OF FINANCIAL INFORMATION APPROVAL

We, the undersigned, approve the attached statements and schedules included in this Statement of Financial Information, produced under the Financial Information Act.

John Dooley
Mayor

Chris Jury, CPA, CA
Chief Financial Officer

Statement of Financial Information (SOFI)

THE CORPORATION OF THE CITY OF NELSON

Fiscal Year Ended December 31, 2021

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 and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Mayor and Council are responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, Grant Thornton, Chartered Professional Accountants, 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 of financial information required by the *Financial Information Act*. Their examination includes a review and evaluation of the City's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of The Corporation of the City of Nelson

Chris Jury, CPA, CA
Chief Financial Officer
June 28, 2022

Statement of Financial Information (SOFI)

THE CORPORATION OF THE CITY OF NELSON

Fiscal Year Ended December 31, 2021

SCHEDULE OF DEBT

Information on all long term debt is included in the Audited Financial Statements of The Corporation of the City of Nelson.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 4

Statement of Financial Information (SOFI)

THE CORPORATION OF THE CITY OF NELSON

Fiscal Year Ended December 31, 2021

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

The Corporation of the City of Nelson has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

Prepared under the Financial Information Regulation, Schedule 1, section 5

Statement of Financial Information (SOFI)

THE CORPORATION OF THE CITY OF NELSON

Fiscal Year Ended December 31, 2021

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between the Corporation of the City of Nelson and its non-unionized employees during the fiscal year ended December 31, 2021.

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(8)

THE CORPORATION OF THE CITY OF NELSON
SCHEDULE OF REMUNERATION AND EXPENSE
YEAR ENDED DECEMBER 31, 2021

NAME		REMUNERATION	EXPENSE
ELECTED OFFICIALS			
	POSITION		
Charlwood, Nicole	Councillor	\$ 17,949	\$ 1,630
Dooley, John	Mayor	60,391	757
Logtenberg, Richard	Councillor	25,426	258
Morrison, Janice	Councillor	25,426	258
Page, Keith	Councillor	25,426	1,435
Renwick, Calvin	Councillor	25,426	
Woodward, Jesse	Councillor	25,426	258
TOTAL ELECTED OFFICIALS		205,469	4,596
DETAILED EMPLOYEES > \$75,000			
Allum, Jason		\$ 85,075	\$ 249
Andrijancic, Natalie		89,638	2,283
Arabia, Leonard		89,217	249
Arcand, Sebastien		96,267	648
Austin, Timothy		100,803	1,037
Banilevic, Adam		78,267	
Beck, Darrell		77,100	
Bouvet-Boisclair, Gabriel		107,930	858
Centrone, Dean		89,343	
Cormack, Kevin		190,685	2,937
Dermody, Neal		130,579	397
Desrosiers, Christian		119,085	163
Donald, Steve		79,233	
Eagleson, Scott		100,943	455
Ellison, Sam		86,970	674
Elsdon, Mark		78,716	88
Grill, Martin		91,458	1,447
Hamilton, Dana		145,706	145
Harding, Trevor		146,889	145
Hebert, Jeffrey		121,639	375
Innes, Colin		141,903	1,512
Jansen, Charles		85,091	308
Jeffery, Scott		116,120	105
Jmaiff, Brett		78,784	
Johnson, Kevin		109,617	145
Jones, Brian		82,806	
Jury, Christopher		113,879	1,785
Knight, Christopher		102,227	
Koehle, Jody		108,946	1,204
Laminski, Chris		85,386	412
Lauritzen, Kalum		88,898	
Lester, Ginger		79,403	(955)
Lynn, Logan		117,464	(515)
MacCharles, Len		142,585	1,429
Mackinnon, Charles		79,909	104

Maida, Rick	124,635	449
Markin, Joanna	125,619	280
McClure, Colin	183,777	1,729
McIvor, Derek	147,776	308
McNeil, Bruce	86,016	1,493
Meyer, Chelsea	82,667	1,125
Mierau, Pam	96,505	
Moyle, Jay	76,546	1,445
Nay, Clint	76,071	289
Nystrom, Robin	116,923	2,057
Ouellette, Martin	108,269	
Penner, Maurice	79,053	249
Pickering, Steve	79,019	
Proctor, Carmen	81,269	669
Proctor, Greg	108,347	
Procyshyn, Jason	168,458	145
Reese, Aaron	80,513	249
Rorick, Suzanne	96,690	2,811
Rothkop, Jordon	150,044	471
Sabo, Steven	77,477	145
Sangalang, Jan	109,461	6,257
Schmidtke, Gerald	98,653	
Sinstadt, Peter	90,564	629
Spencer, Scott	186,889	573
Tennant, Gerry	78,295	
Thast, Chris	103,876	
Thibault, Marc	129,775	3,823
Winton, Sarah	127,568	2,921
TOTAL DETAILED EMPLOYEES > \$75,000	<u>6,709,317</u>	<u>45,801</u>
TOTAL EMPLOYEES <= \$75,000	<u>5,065,516</u>	<u>15,764</u>
TOTAL	<u>\$ 11,980,302</u>	<u>\$ 66,161</u>
TOTAL EMPLOYER PREMIUM FOR CPP/EI		\$ 596,415

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

THE CORPORATION OF THE CITY OF NELSON
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES
YEAR ENDED DECEMBER 31, 2021

DETAILED SUPPLIERS >\$25,000

<u>SUPPLIER NAME</u>	<u>EXPENSE</u>
Advanced Utility Systems	\$ 97,611
A-Mais Technologies Inc.	41,312
Andrew Sheret Limited	93,326
Aon Reed Stenhouse Inc.	261,038
Arcright Plumbing & Heating Ltd	40,556
Austin Engineering Ltd.	29,725
BBA Engineering Ltd	43,156
BC Transit	558,391
Bear Environmental Ltd.	33,750
Bill's Heavy Duty Enterprises (2004) Ltd	30,287
Black Press Group Ltd.	39,040
Boston Construction Corp.	110,923
Boundary Electric (1985) Ltd.	114,570
Brandt Tractor Ltd	64,727
Cam Tran Co Ltd	65,140
Canadian Dewatering LP	48,528
Cathro Consulting Ltd.	41,848
Central Kootenay Invasive Species	29,093
Charter Telecom Inc	54,816
CIMA Canada Inc	42,944
City of Penticton	34,720
Cleaning Genies	49,732
Columbia Fuels	353,904
Community Futures Development Corp.	34,230
Comtex Micro System Inc.	48,849
Cornerstone General Contracting Ltd.	429,710
Cover Architectural Collaborative Inc.	72,104
Cowan's Office Supplies Ltd	72,851
Crews Control Flagging Ltd	80,844
Cummins Canada ULC	31,648
DDC Excavating Ltd	196,771
DHC Communications Inc	86,372
Domino Highvoltage Supply Inc	156,184
Drop Manufacturing Inc	69,992
Engen Services Ltd.	25,980
Fall Line Forestry Ltd.	127,050
FortisBC	8,260,861
Fred SurrIDGE Ltd.	196,897
Gall Legge Grant Zwack LLP	56,800
GFL Environmental Inc	77,356
Gilbert Parts Depot	33,084

Gilnockie Inspection Ltd	29,902
Grant Thornton LLP	40,556
Great West Equipment Ltd	197,047
Guillevin International Co.	46,970
Hadean Aggregate Solutions Inc.	68,609
Hall Printing	26,645
High Five Maintenance Ltd	238,619
Hil-Tech Contracting Ltd	391,416
Hywood Truck & Equipment Ltd	27,251
ICBC	54,767
Inland Allcare	66,928
Insight Canada Inc.	31,064
Intergroup Consultants	67,448
Joy of Art	60,627
Kal-Tire	34,887
Kendrick Equipment (2003) Ltd.	56,406
Kon Kast Concrete Products Inc	77,454
Kootenay Complete Tree Service Ltd	441,691
Kootenay Industrial Supply Ltd	26,971
Kootenay-Columbia Environmental	29,512
Lafrentz Road Marking	59,567
Lidstone & Company	73,197
LineStar Utility Supply Inc.	51,125
Lite Access Technologies (Canada) Inc.	29,008
Loki Tree Service	34,525
Lordco Auto Parts	53,044
Maple Leaf Power Corporation	77,916
Martech Electrical Systems Ltd	1,072,655
Martech Motor Winding Ltd	42,316
Marwest Industries Ltd	411,049
McNally Excavating Inc.	885,065
MI Petro Construction and Supply Inc.	192,731
Minister of Finance - Accomodation & Real Estate	184,569
Minister of Finance - Queen's Printer	99,150
Minister of Finance - Water Management	214,330
MK Illumination Canada West Inc.	28,000
Mountain Logic Solutions Inc	41,253
Municipal Finance Authority	995,284
Municipal Insurance Assoc. of BC	157,707
Municipal Pension Plan	1,185,809
Nelson & District Airport Society	48,489
Nelson Building Centre Limited	29,971
Noramco	142,339
NSC Minerals Ltd.	26,436
Owen Bird Law Corporation	64,114
Pacific Powertech Inc.	98,130
Parkland Refining (B.C.) Ltd	143,255

PetroValue Products Canada Inc.	122,853
Primary Engineering and Construction	32,318
Prinoth Ltd	32,767
Prism Engineering	79,009
Redwood Engineering Ltd.	54,159
Regional District of Central Kootenay	134,687
Rexel Utility	162,160
Ricoh Canada Inc.	40,739
Rocky Mountain Phoenix	79,139
Shaw's Enterprises Ltd	25,777
SNC-Lavalin Inc	31,013
Softchoice LP	32,249
Stanley Office of Architecture	25,359
Stella-Jones Inc	185,513
Superior Propane Inc.	41,860
Telus Mobility (BC)	47,029
Terry Andreychuk Consulting Ltd.	71,654
Terus Construction Ltd	2,312,017
Texcan	48,650
Trainor Mechanical Contractors Ltd	79,229
Travesia Partners Consulting Inc.	38,824
Twin Rivers Controls Ltd	63,398
Urban Systems Ltd	649,634
Vimar Equipment Ltd	200,702
Waterhouse Environmental Services Corp.	44,867
Westek Controls Ltd.	223,663
WorkSafe BC	277,827
X10 Networks	305,664
TOTAL DETAILED SUPPLIERS >\$25,000	26,235,284
TOTAL SUPPLIERS <= \$25,000	3,122,050
TOTAL SUPPLIERS	29,357,334

GRANTS AND CONTRIBUTIONS >\$25,000

Capitol Theatre	70,200
Community Futures Development Corp.	80,000
Nelson & District Arts Council	39,200
Nelson & District Chamber of Commerce	77,520
Regional District of Central Kootenay	184,200
Touchstones Nelson	227,460
TOTAL GRANTS AND CONTRIBUTIONS >\$25,000	<u>678,580</u>
TOTAL PAYMENTS, GRANTS AND CONTRIBUTIONS	<u><u>\$ 30,035,914</u></u>

Prepared under the Financial Information Regulation, Schedule 1, section 7(1) and (2)

THE CORPORATION OF THE CITY OF NELSON
PAYMENT TO FINANCIAL STATEMENT RECONCILIATION
YEAR ENDED DECEMBER 31, 2021

S.O.F.I. Report Scheduled Payments

Remuneration	\$ 11,980,302	
Employee expenses	\$ 66,161	
Employer CPP/EI	<u>596,415</u>	12,642,878
Payments for Goods and Services		<u>30,035,914</u>
Total of Scheduled Payments		42,678,792
Total of Financial Statement Expenditures		44,173,566

The difference between the Total of Scheduled Payments and the Total Financial Statements Expenditures are due to:

- Adjustments to account for the difference between payments made on a cash basis, and the audited financial statements reporting expenditures on an accrual basis of accounting. This would include adjustments for opening and closing balances of inventories, prepaid expenses, and accrued liabilities.
- List of payments to suppliers include 100% GST while the expenditures in the financial statements are net of the applicable GST rebate.
- Capital expenditures are shown as payments to the vendor in this report. However, the total financial statement expenditures do not reflect these payments as they report amortization of all the capital assets.
- The Schedule of Payments of Goods and Services includes payments made on behalf of third parties, which are recovered from these parties and the expense is excluded from the Financial Statements.
- Payments to some suppliers are reported directly to the Balance Sheet and therefore are not reported as expenditures

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(2d) and subsection 7(1b)