

District of Lantzville

Statement of Financial Information

For the Year Ended December 31, 2023

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Management Report

Prepared in accordance with the *Financial Information Regulation*, Schedule 1, Section 9

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian public sector accounting standards, 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 financial information is produced.

The Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control.

The external auditors, MNP LLP, conduct an independent examination, in accordance with Canadian 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 District's 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.

On behalf of the District of Lantzville,

Rose Liu, CPA, CMA, MBA, PCP
Director of Financial Services
June 26, 2024

Schedule Showing the Remuneration and Expenses in Respect of Each Employee

Prepared under the *Financial Information Regulation*, Schedule 1, Section 6

ELECTED OFFICIALS

Elected Officials	Position	Remuneration	Expenses
Jones, Joan	Councillor	15,254	2,953
Lerner, Jonathan	Councillor	15,254	5,684
Mundell, Rachelle	Councillor	15,254	1,599
Savage, Ian	Councillor	15,254	5,180
Swain, Mark	Mayor	27,521	2,715
Total - Elected Officials		**$ 88,537**	**$ 18,131**

EMPLOYEES

Name	Position	Remuneration	Expenses
Campbell, Ronald	Chief Administrative Officer	$ 170,377	$261
Coates, Trudy	Director of Corporate Administration	120,692	261
Liu, Rose	Director of Financial Services	97,077	1,209
Masse, Amanda	Planner	77,146	791
Nugent, Catherine	Deputy Director of Financial Services	102,389	1,117
Rukus, Neil	Fire Chief	83,224	1,309
Spears, Mark	Director of Public Works	83,910	1,164
Thurlin, Eric	Maintenance Technician III	81,149	788
Employees less than $75,000		801,057	7,300
Total - Employees		**$ 1,617,021**	**$ 14,200**

Reconciliation of Remuneration

Elected Officials	$ 88,537
Employees	1,617,021
Reconciling items	479,670
Total per Statement of Revenue and Expenditure	**$ 2,185,228**

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

Prepared under the *Financial Information Regulation*, Schedule 1, Section 7

Schedule of Payments Made for the Provision of Goods and Services

Supplier name	Amount Paid
679048 B.C. LTD.	35,505
AJAC'S EQUIPMENT (1982) INC.	25,793
ANDREW SHERET LIMITED	29,924
BC ASSESSMENT	73,121
BC HYDRO	158,200
CANADA REVENUE AGENCY	496,364
CHRISTINA CAROLYN SERVICES INC.	70,863
CITY OF NANAIMO	72,742
COPCAN CIVIL LP	611,370
DAVID STALKER EXCAVATING LTD	126,802
DUNCAN ELECTRIC MOTOR LTD	26,384
FINELINE ROAD MARKING	43,039
JAN-PRO VANCOUVER ISLAND	40,200
KMBR ARCHITECTS PLANNERS INC.	96,568
KOERS & ASSOCIATES ENGINEERING LTD	360,884
LEUCO CONSTRUCTION INC	31,500
LIDSTONE & COMPANY	138,715
MINISTER OF FINANCE - PROPERTY TAXATION BRANCH	2,367,546
MINISTER OF FINANCE - EMPLOYER HEALTH TAX	33,381
MUNICIPAL INSURANCE ASSOCIATION OF BC	85,055
MUNICIPAL PENSION PLAN	190,924
NEUFELD KARL	61,479
PACIFIC BLUE CROSS	98,478
REGIONAL DISTRICT OF NANAIMO	2,422,749
ROCKY MOUNTAIN PHOENIX	67,223
SEA TO SKY NETWORK SOLUTIONS INC.	123,221
SHELL CANADA PRODUCTS	34,940
SMITH STEPHANIE	88,463
TAYLOR SEATON	37,946
VANCOUVER ISLAND REGIONAL LIBRARY	250,085
WFR WHOLESALE FIRE & RESCUE LTD	28,987
WHITE PACIFIC SERVICES INC.	66,663
WINDLEY CONTRACTING LTD.	1,728,432
WOODGROVE CHRYSLER	70,346
WORK SAFE BC	28,281
WUTZKE MAURICE	55,370
Total payments exceeding $25,000	**$ 10,277,542**
Consolidated total of payments of $25,000 or less	**921,788**
Total aggregate payments to suppliers	**$ 11,199,329**

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

Prepared under the *Financial Information Regulation*, Schedule 1, Section 7

Payments to suppliers for grants and contributions exceeding $25,000	
Consolidated total of grants exceeding $25,000	-
Consolidated total of contributions exceeding $25,000	-
Consolidated total of all grants and contributions exceeding $25,000	**-**

Reconciliation:	
Total aggregate payments to suppliers	$ 11,199,329
Total aggregate grants and contributions	-
Adjustments*	(5,518,978)
Total per Statement of Revenue and Expenditure	**5,680,351**

* This statement shows actual payments during the year, while the Statement of Revenue and Expenditure reports expenses during the year. Differences include expenditures on capital projects, amortization, wages and benefits and other items.

Schedule of Guarantee and Indemnity Agreements

Prepared in accordance with the *Financial Information Regulation*, Schedule 1, Subsection 5

The District of Lantzville has not given any guarantee or indemnities under the *Guarantee and Indemnities Regulations*.

Schedule of Severance Agreements

Prepared under the *Financial Information Regulation,* Schedule 1, Subsection 6

There were no severance agreements between the District of Lantzville and its non-unionized employees in 2023.

Schedule of Debts

Prepared in accordance with the *Financial Information Regulation,* Schedule 1, Subsection 4

Information on all long-term debts for this organization is included in Note 6 to the financial statements.

Statement of Financial 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 in accordance with the *Financial Information Act*.

Mark Swain
Mayor, on behalf of Council
June 26, 2024

Rose Liu, CPA, CMA, MBA, PCP
Director of Financial Services
June 26, 2024