

# THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER

## 2018 STATEMENT OF FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018

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**THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER**

**STATEMENT OF FINANCIAL INFORMATION APPROVAL**

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*.

The Council of the District of West Vancouver, at its regular meeting on June 24, 2019, approved by resolution the schedules and statements included in this Statement of Financial Information, produced under the *Financial Information Act*.



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Isabel Gordon, MBA, CPA, CA  
Director, Financial Services  
June 24, 2019



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Mary-Ann Booth  
Mayor on behalf of Council  
June 24, 2019

# THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER

## MANAGEMENT REPORT FOR 2018

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 financial information is produced.

Municipal Council is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and exercises this responsibility through the Audit Committee. The Audit Committee is a committee comprised of Council members, pursuant to the *Community Charter* section 170, which provides oversight of the annual audited financial statements, internal controls and the external auditors. Meetings are held with the external auditors annually or as determined by the Committee.

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 corporation'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 the Audit Committee and meet with it on a regular basis.

On behalf of The Corporation of the District of West Vancouver,



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Isabel Gordon  
Director, Financial Services  
June 24, 2019



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## Independent Auditor's Report

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### To the Mayor and Council of the Corporation of the District of West Vancouver

We have audited the consolidated financial statements of the Corporation of the District of West Vancouver ("the Consolidated Entity") which comprise the Consolidated Statement of Financial Position as at December 31, 2018 and the Consolidated Statements of Operations, Changes in Net Financial Assets, and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Consolidated Entity as at December 31, 2018 and its consolidated results of operations, its consolidated change in net financial assets, and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

#### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of this report. We are independent of the Consolidated Entity in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Consolidated Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Consolidated Entity, or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Consolidated Entity's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the consolidated financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing an opinion on the effectiveness of the Consolidated Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Consolidated Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the Consolidated Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*BDO Canada LLP*

Chartered Professional Accountants

Vancouver, British Columbia

May 13, 2019



**THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER**

**STATEMENT OF FINANCIAL INFORMATION**

**FOR THE YEAR ENDED DECEMBER 31, 2018**

The attached audited financial statements have been prepared pursuant to Financial Information Regulation, Schedules 1 to 4.

DISTRICT OF WEST VANCOUVER

# CONSOLIDATED FINANCIAL STATEMENTS

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at December 31, 2018

	2018	2017
<b>FINANCIAL ASSETS</b>		
Cash	151,726,285	80,487,128
Investments (Note 3)	5,814,984	54,604,435
Accounts Receivable		
Property Taxes	2,581,113	1,948,964
Other	17,506,440	16,390,760
Due from Other Governments	6,862,119	4,669,187
Other Assets	21,243	21,243
	<b>184,512,183</b>	<b>158,121,717</b>
<b>LIABILITIES</b>		
Accounts Payable and Accrued Liabilities	16,480,958	17,551,143
Employee Future Benefits Payable (Note 4)	5,269,113	5,096,885
Deferred Revenue and Deposits (Note 5)	55,115,090	54,934,116
Deferred Development Cost Charges (Note 6)	23,990,808	23,294,504
Debt (Note 7)	33,009,981	34,232,385
	<b>133,865,950</b>	<b>135,109,033</b>
<b>NET FINANCIAL ASSETS</b>	<b>50,646,233</b>	<b>23,012,685</b>
<b>NON-FINANCIAL ASSETS</b>		
Inventories	837,228	728,155
Prepaid Expenses	1,216,581	1,060,606
Tangible Capital Assets (Schedules 2 and 3)	495,890,312	494,463,645
Restricted Investments (Note 3)	4,077,615	4,560,688
	<b>502,021,735</b>	<b>500,813,094</b>
<b>ACCUMULATED SURPLUS (Note 8)</b>	<b>552,667,968</b>	<b>523,825,778</b>

See accompanying notes to the Consolidated Financial Statements.

Contractual Obligations and Contingencies (Note 10).

Contractual Rights (Note 11).



Isabel Gordon, MBA, CPA, CA  
Director of Financial Services



Mary-Ann Booth  
Mayor

## DISTRICT OF WEST VANCOUVER

**CONSOLIDATED FINANCIAL STATEMENTS**

## CONSOLIDATED STATEMENT OF OPERATIONS

For the year ended December 31, 2018

	2018 Budget (Note 15)	2018 Actual	2017 Actual
<b>REVENUE</b>			
General Taxation (Note 12)	71,377,085	71,482,401	68,201,793
Fees & Charges	56,052,840	55,802,620	51,855,988
Licences & Permits	8,196,170	9,312,036	8,424,514
Other Revenue	4,479,274	4,826,105	4,711,635
Government Grants	1,090,733	1,136,645	1,135,528
Transit Reimbursements	19,804,102	19,252,447	17,568,872
Development Cost Charges	-	208,283	291,112
Other Contributions for Capital	-	1,052,394	9,812,476
Third Party Works	2,800,902	3,521,849	2,384,283
Interest Earned on Investments	1,300,000	2,357,915	1,307,355
	165,101,106	168,952,695	165,693,556
Community Amenities Received from Developers (Note 14)	-	14,385,743	8,349,801
Gain on Sale of Land	7,000,000	1,802,094	6,237
	172,101,106	185,140,532	174,049,594
<b>EXPENSES</b>			
General Government	23,802,109	22,713,826	22,185,107
Public Safety	34,517,984	34,247,649	33,789,685
Engineering & Transportation	10,851,367	11,613,174	10,762,013
Planning, Lands & Permits	5,737,984	5,372,003	4,937,908
Recreation & Library	29,968,411	29,487,337	28,768,965
Water Utility	11,878,885	11,908,090	11,980,236
Sewer Utility	13,160,242	13,422,039	12,825,750
Solid Waste	6,861,088	6,460,556	6,234,694
Cemetery	736,574	736,928	683,324
Golf	979,686	1,016,037	1,024,966
Transit	19,804,102	19,252,447	17,570,414
Library Foundation	-	68,256	80,770
	158,298,433	156,298,342	150,843,832
<b>ANNUAL SURPLUS</b>	13,802,674	28,842,190	23,205,762
Accumulated Surplus, Beginning of Year	523,825,778	523,825,778	500,620,016
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	537,628,452	552,667,968	523,825,778

See accompanying notes to the Consolidated Financial Statements.

DISTRICT OF WEST VANCOUVER

## CONSOLIDATED FINANCIAL STATEMENTS

### CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

For the year ended December 31, 2018

	2018 Budget (Note 15)	2018 Actual	2017 Actual
<b>ANNUAL SURPLUS</b>	13,802,674	<b>28,842,190</b>	23,205,762
<b>CHANGES IN TANGIBLE CAPITAL ASSETS</b>			
Acquisitions of Tangible Capital Assets	(47,970,560)	<b>(16,574,463)</b>	(35,921,409)
Contributed Tangible Capital Assets	-	-	(3,704,637)
Amortization Expense	14,910,439	<b>14,910,439</b>	13,722,594
Loss on Disposal of Tangible Capital Assets	237,357	<b>237,357</b>	501,672
	<b>(32,822,764)</b>	<b>(1,426,666)</b>	(25,401,780)
<b>CHANGES IN OTHER NON-FINANCIAL ASSETS</b>			
Acquisition of Inventories	-	<b>(837,228)</b>	(728,155)
Acquisition of Prepaid Expenses	-	<b>(1,216,581)</b>	(1,060,606)
Use of Inventories	-	<b>728,155</b>	668,989
Use of Prepaid Expenses	-	<b>1,060,606</b>	1,022,185
Restricted Investment	-	<b>483,072</b>	(271,876)
	-	<b>218,024</b>	(369,463)
<b>INCREASE (DECREASE) IN NET FINANCIAL ASSETS</b>	<b>(19,020,090)</b>	<b>27,633,548</b>	(2,565,481)
Net Financial Assets, Beginning of Year	23,012,685	<b>23,012,685</b>	25,578,165
<b>NET FINANCIAL ASSETS (DEBT), END OF YEAR</b>	<b>3,992,595</b>	<b>50,646,233</b>	23,012,685

See accompanying notes to the Consolidated Financial Statements.

DISTRICT OF WEST VANCOUVER

## CONSOLIDATED FINANCIAL STATEMENTS

### CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended December 31, 2018

	2018	2017
<b>OPERATING TRANSACTIONS</b>		
Annual Surplus	28,842,190	23,205,762
Non-Cash Items Included in Annual Surplus		
Amortization Expense	14,910,439	13,722,594
Loss on Disposal of Tangible Capital Assets	237,357	501,672
Development Cost Charge Revenue Recognized	(208,283)	(291,112)
Contributed Tangible Capital Assets	-	(3,704,637)
Actuarial Adjustment Recognized on Debt	(195,308)	(201,800)
Changes in Other Non-Cash Working Capital	(4,922,796)	5,830,055
	<b>38,663,598</b>	<b>39,062,533</b>
<b>CAPITAL TRANSACTIONS</b>		
Acquisitions of Tangible Capital Assets	(16,574,463)	(35,921,409)
	<b>(16,574,463)</b>	<b>(35,921,409)</b>
<b>FINANCING TRANSACTIONS</b>		
Development Cost Charges Received, including Interest	904,587	810,311
Debt Proceeds Received	-	5,694,123
Debt Principal Repaid	(1,027,097)	(937,650)
	<b>(122,510)</b>	<b>5,566,784</b>
<b>INVESTING TRANSACTIONS</b>		
Net Decrease (Increase) in Investments	49,272,531	11,570,907
	<b>49,272,531</b>	<b>11,570,907</b>
<b>INCREASE IN CASH</b>	<b>71,239,157</b>	<b>20,278,815</b>
Cash, Beginning of Year	80,487,128	60,208,313
<b>CASH, END OF YEAR</b>	<b>151,726,285</b>	<b>80,487,128</b>

See accompanying notes to the Consolidated Financial Statements.

# CONSOLIDATED FINANCIAL STATEMENTS

## SCHEDULE 1: CONSOLIDATED SEGMENT INFORMATION—revenues by type and expenses by object

For the year ended December 31, 2018

	GENERAL FUND						Total
	General Government	Public Safety	Engineering, Environment and Transportation	Planning and Development Services	Recreation and Library	Unallocated	
<b>REVENUE</b>							
General Taxation (Note 12)	531,777	-	-	-	-	70,950,625	71,482,401
Fees and Charges	89,382	777,896	757,023	-	11,054,571	2,615,004	15,293,876
Licences and Permits	-	1,450,728	313,773	7,503,814	43,720	-	9,312,036
Other Revenue	2,188,133	149,054	51,586	439,913	245,392	1,502,189	4,576,266
Government Grants	-	748,904	7,648	20,000	170,902	189,191	1,136,645
Transit Reimbursements	-	-	-	-	-	-	-
Development Cost Charges	-	-	208,283	-	-	-	208,283
Other Contributions for Capital	21,005	56,001	51,066	-	282,684	-	410,756
Third Party Works	-	-	3,502,056	-	19,793	-	3,521,849
Interest Earned on Investments	6,479	-	-	-	-	2,561,071	2,567,549
Community Amenities Received from Developpe	-	-	-	-	-	14,385,743	14,385,743
Gain on Sale of Land	1,802,094	-	-	-	-	-	1,802,094
	4,638,869	3,182,582	4,891,437	7,963,727	11,817,062	92,203,822	124,697,498
<b>EXPENSES</b>							
Salaries and Benefits	11,418,102	28,601,645	3,167,781	4,604,576	18,818,763	-	66,610,867
Supplies and Other Expenses	5,473,774	4,282,428	1,501,842	708,379	5,312,640	-	17,279,064
Professional and Consulting	342,449	107,546	45,778	468	124,013	-	620,254
Recoveries and Allocations	(185,259)	257,728	318,553	7,576	166,821	-	565,419
Legal	599,919	3,163	9,245	37,287	-	-	649,615
Grants in Aid	500,000	-	-	-	460,161	-	960,161
Property and Liability Insurance	961,210	-	-	-	-	-	961,210
Tangible Capital Asset Maintenance	609,067	421,996	655,786	-	937,076	-	2,623,925
Tangible Capital Asset Amortization	1,709,176	573,142	2,399,014	13,717	3,662,951	-	8,358,000
Net Loss on Sale of Tangible Capital Asset	-	-	13,357	-	4,911	-	18,269
Interest and Other Bank Charges	527,371	-	-	-	-	-	527,371
Interest on Long Term Debt	758,017	-	-	-	-	-	758,017
Third Party Works	-	-	3,501,817	-	-	-	3,501,817
	22,713,826	34,247,649	11,613,175	5,372,003	29,487,337	-	103,433,989
<b>ANNUAL SURPLUS/(DEFICIT)</b>	<b>(18,074,957)</b>	<b>(31,065,066)</b>	<b>(6,721,738)</b>	<b>2,591,724</b>	<b>(17,670,275)</b>	<b>92,203,822</b>	<b>21,263,509</b>

WATER UTILITY FUND	SEWER UTILITY FUND	SOLID WASTE FUND	CEMETERY FUND	GOLF FUND	TRANSIT BLUE BUS	LIBRARY FOUNDATION	2018	2017
-	-	-	-	-	-	-	71,482,401	68,201,793
15,353,105	16,143,851	6,707,259	1,320,435	984,093	-	-	55,802,620	51,855,988
-	-	-	-	-	-	-	9,312,036	8,424,514
-	-	-	113,015	-	-	136,823	4,826,105	4,711,635
-	-	-	-	-	-	-	1,136,645	1,135,528
-	-	-	-	-	19,252,447	-	19,252,447	17,568,872
-	-	-	-	-	-	-	208,283	291,112
8,305	633,333	-	-	-	-	-	1,052,394	9,812,476
-	-	-	-	-	-	-	3,521,849	2,384,283
3,108	-	-	-	-	-	(212,742)	2,357,915	1,307,355
-	-	-	-	-	-	-	14,385,743	8,349,801
-	-	-	-	-	-	-	1,802,094	6,237
15,364,518	16,777,184	6,707,259	1,433,450	984,093	19,252,447	(75,919)	185,140,532	174,049,594
1,863,292	1,745,887	330,613	452,472	429,976	13,518,889	-	84,951,995	80,977,405
5,498,404	7,133,902	5,624,112	168,059	347,882	5,297,657	38,135	41,387,214	39,675,592
20,703	9,333	12,700	673	-	92,473	27,169	783,306	843,306
502,387	283,175	493,132	39,015	113,172	339,156	-	2,335,455	1,878,060
-	-	-	2,172	-	4,273	1,852	657,912	911,608
-	-	-	-	-	-	-	960,161	935,099
-	-	-	-	-	-	1,100	962,310	865,788
426,512	953,448	-	-	-	-	-	4,003,885	6,153,589
3,062,161	3,292,181	-	74,537	123,559	-	-	14,910,439	13,722,594
213,528	4,112	-	-	1,448	-	-	237,357	501,672
-	-	-	-	-	-	-	527,371	923,611
321,102	-	-	-	-	-	-	1,079,119	1,070,843
-	-	-	-	-	-	-	3,501,817	2,384,665
11,908,090	13,422,039	6,460,556	736,928	1,016,037	19,252,447	68,256	156,298,342	150,843,832
3,456,428	3,355,145	246,703	696,522	(31,943)	-	(144,174)	28,842,190	23,205,762

# CONSOLIDATED FINANCIAL STATEMENTS

## SCHEDULE 2: TANGIBLE CAPITAL ASSET CONTINUITY SCHEDULE

For the year ended December 31, 2018

	Land	Land Improvements	Buildings	Machinery, Furniture, & Equipment	Vehicles
<b>COST</b>					
Opening Balance (Note 2)	138,660,997	29,203,939	123,537,456	8,002,322	15,564,105
Add: Additions	-	538,450	3,618,537	489,144	1,481,585
Less: Disposals	-	(26,494)	-	-	(802,327)
<b>Closing Balance</b>	<b>138,660,997</b>	<b>29,715,896</b>	<b>127,155,993</b>	<b>8,491,466</b>	<b>16,243,363</b>
<b>ACCUMULATED AMORTIZATION</b>					
Opening Balance	-	16,872,894	33,236,330	4,645,678	9,323,237
Add: Amortization	-	998,833	3,880,277	641,570	1,154,643
Less: Accumulated Amortization on Disposals	-	(21,582)	-	-	(800,879)
<b>Closing Balance</b>	<b>-</b>	<b>17,850,144</b>	<b>37,116,607</b>	<b>5,287,248</b>	<b>9,677,002</b>
<b>NET BOOK VALUE, YEAR END 2018</b>	<b>138,660,997</b>	<b>11,865,751</b>	<b>90,039,386</b>	<b>3,204,218</b>	<b>6,566,361</b>

<sup>1</sup> Additions to Assets Under Construction are shown net of transfers to other Tangible Capital Asset categories.



<b>Infrastructure</b>				
<b>Transportation Infrastructure</b>	<b>Water</b>	<b>Sanitary Sewer</b>	<b>Assets Under Construction</b>	<b>2018 Total</b>
96,204,797	150,676,475	227,963,846	8,980,615	<b>798,794,552</b>
3,392,843	3,382,868	732,830	2,938,206 <sup>1</sup>	<b>16,574,463</b>
(174,818)	(496,671)	(132,522)	-	<b>(1,632,831)</b>
<b>99,422,823</b>	<b>153,562,671</b>	<b>228,564,154</b>	<b>11,918,821</b>	<b>813,736,183</b>
37,964,131	63,117,713	139,170,923	-	<b>304,330,906</b>
2,046,625	2,985,754	3,202,736	-	<b>14,910,439</b>
(161,460)	(283,143)	(128,410)	-	<b>(1,395,474)</b>
<b>39,849,296</b>	<b>65,820,324</b>	<b>142,245,249</b>	<b>-</b>	<b>317,845,871</b>
<b>59,573,526</b>	<b>87,742,347</b>	<b>86,318,905</b>	<b>11,918,821</b>	<b>495,890,312</b>

# CONSOLIDATED FINANCIAL STATEMENTS

## SCHEDULE 3: TANGIBLE CAPITAL ASSET CONTINUITY SCHEDULE (prior year)

For the year ended December 31, 2017

	Land	Land Improvements	Buildings	Machinery, Furniture, & Equipment	Vehicles
<b>COST</b>					
Opening Balance (Note 2)	138,131,604	28,732,188	86,294,616	7,769,152	14,783,036
Add: Additions	529,393	474,666	37,242,840	358,568	2,074,912
Less: Disposals	-	(2,914)	-	(125,398)	(1,293,844)
<b>Closing Balance</b>	<b>138,660,997</b>	<b>29,203,939</b>	<b>123,537,456</b>	<b>8,002,322</b>	<b>15,564,105</b>
<b>ACCUMULATED AMORTIZATION</b>					
Opening Balance	-	15,846,077	30,315,528	4,050,300	9,374,702
Add: Amortization	-	1,029,731	2,920,802	651,055	1,092,338
Less: Accumulated Amortization on Disposals	-	(2,914)	-	(55,677)	(1,143,803)
<b>Closing Balance</b>	<b>-</b>	<b>16,872,894</b>	<b>33,236,330</b>	<b>4,645,678</b>	<b>9,323,237</b>
<b>NET BOOK VALUE, YEAR END 2017</b>	<b>138,660,997</b>	<b>12,331,045</b>	<b>90,301,126</b>	<b>3,356,644</b>	<b>6,240,867</b>

<sup>1</sup> Additions to Assets Under Construction are shown net of transfers to other Tangible Capital Asset categories.

Contributed tangible capital assets of \$3,705,000 (2016 - \$624,000) have been recognized during the year. These assets are comprised of developer contributed water & sewer infrastructure.

Infrastructure			Assets Under Construction	2017 Total
Transportation Infrastructure	Water	Sanitary Sewer		
93,438,005	147,118,684	223,734,559	21,961,802	<b>761,963,646</b>
3,155,192	4,211,872	4,559,791	(12,981,187) <sup>1</sup>	<b>39,626,047</b>
(388,400)	(654,081)	(330,504)	-	<b>(2,795,141)</b>
<u>96,204,797</u>	<u>150,676,475</u>	<u>227,963,846</u>	<u>8,980,615</u>	<u><b>798,794,552</b></u>
36,243,897	60,718,781	136,352,496	-	<b>292,901,781</b>
1,976,700	2,911,682	3,140,285	-	<b>13,722,594</b>
(256,466)	(512,750)	(321,858)	-	<b>(2,293,469)</b>
<u>37,964,131</u>	<u>63,117,713</u>	<u>139,170,923</u>	<u>-</u>	<u><b>304,330,906</b></u>
<u>58,240,666</u>	<u>87,558,762</u>	<u>88,792,923</u>	<u>8,980,615</u>	<u><b>494,463,645</b></u>

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**1. OPERATIONS**

The District of West Vancouver (the "District") was incorporated in 1912 and is subject to the provisions of Local Government Act and Community Charter of British Columbia. The District's principal activity is the provision of local government services to residents of the incorporated area. These include administrative, protective, transportation, environmental, recreational, water and sanitary services.

**2. SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the District have been prepared in accordance with Canadian public sector accounting standards ("PSAS") as prescribed by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada.

The significant accounting policies are summarized below:

**(a) Basis of Presentation**

The financial statements include the assets, liabilities, revenues, expenses and changes in the financial position of the District, including controlled entities the West Vancouver Memorial Library, the West Vancouver Memorial Library Foundation (the "Library Foundation") and the West Vancouver Police Department.

**(b) Basis of Accounting**

The District follows the accrual method of accounting for revenues and expenses. Revenues are recognized in the year in which they are earned and are measurable. Expenses are recognized as they are incurred and are measurable as a result of receipt of goods and services and/or the creation of a legal obligation to pay.

**(c) Revenue Recognition**

**(i) Taxation**

Annual levies for non-optional District services and general administrative services are recorded as General Taxation in the year to which they relate. Levies imposed by other taxing authorities are not included in these financial statements.

**(ii) Community Amenity Contributions**

Community amenity contributions received by the District are included on the Statement of Operations. Revenue is recognized on the cash basis in the year the payment was received.

**(iii) Long-Term Prepaid Lease**

Prepaid lease payments received by the District are included on the Statement of Financial Position as Deferred Revenue and Deposits. Revenue is recognized on a straight line basis over the term of the lease.

**(iv) Deferred Revenue and Deposits**

Deferred revenue consists of prepaid property taxes, prepaid business licences and fees. The District recognizes these revenues in the year the related services are performed and earned.

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**(d) Non-Financial Assets**

Non-financial assets excluding restricted investments are held for use in the provision of goods and services but are not available to discharge existing liabilities.

These assets may have a useful life extending beyond the current year and are not intended for sale in the ordinary course of operations.

Intangible assets, such as water rights and mineral resources, are not recorded in the financial statements.

**(i) Tangible Capital Assets (Schedule 2 and 3)**

Tangible capital assets are recorded at cost, which includes amounts that are directly attributable to the acquisition, construction, development or betterment of the assets. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight line basis over their estimated useful life as follows:

Type	Major Asset Category	Useful Life Range (Years)
<b>general</b>	land	n/a
	land improvements	10 – 50
	buildings	30 – 100
	machinery, furniture & equipment	4 – 15
	vehicles	5 – 15
<b>infrastructure</b>	streets	10 – 100
	water	10 – 100
	sewer	10 - 100

Amortization is charged over the asset's useful life, commencing when the asset is put into use. Assets under construction are not amortized until the asset is available for use.

The District owns a number of works of art and historical treasures including sculptures, paintings and reproductions, mosaics, totem poles and monuments. These works of art have an approximate market value of \$2.5 million. These assets are not included as part of the tangible capital assets.

Contributed tangible capital assets are recognized at fair market value at the date of contribution and are also recognized as revenue. Where an estimate of fair market value cannot be made, the tangible capital asset is recognized at nominal value. Land is the only category where nominal values are assigned.

**(ii) Inventory**

Inventories are recorded at the lower of cost and net realizable value. Cost is determined using the weighted average cost basis.

**(iii) Restricted Investments**

Restricted investments represent long-term investments held by the Library Foundation. Although there is the ability to sell these investments they have been presented in these financial statements in the category of "Non-Financial Assets". This is because of the requirement that the investments be held in perpetuity and that only related investment earnings can be expended.

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**(e) Employee Future Benefits**

The District and its employees make contributions to the Municipal Pension Plan. The District's contributions are considered expenses as incurred.

Post-employment benefits also accrue to the District's employees. The liabilities related to these benefits are actuarially determined, based on services and best estimates of retirement ages and expected future salary and wage increases. The liabilities under these benefits plans are accrued based on projected benefits as the employees render services necessary to earn the future benefits.

**(f) Use of Estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the recorded amounts of assets, liabilities, revenues, expenses and contingent liabilities. Significant areas requiring the use of estimates include: 1) employee future benefits payable 2) provisions for contingencies and 3) the useful lives of Tangible Capital Assets. If actual results differ, adjustments are reflected on subsequent financial statements.

**(g) Debt**

Debt is recorded net of principal repayments and actuarial adjustments.

**(h) Investments**

Investments in the MFA Money Market Fund, Short Term Bond Fund and Restricted Investments are recorded at market value, which approximates cost.

**(i) Development Cost Charge Revenue**

Development cost charges are restricted by legislation or by agreement with external parties to expenditures on capital infrastructure. These amounts are deferred upon receipt and are recognized as revenue when the expenditures are incurred in accordance with the restrictions.

**(j) Government Transfers**

Unrestricted government transfers are recognized as revenue in the year in which the transfer is authorized by the issuing government, and when any eligibility criteria has been met. Restricted government transfers, in the way of grants or other transfers, are recognized as revenue in the year in which any stipulation liabilities are met.

**(k) Segment Disclosure**

A segment is defined as a distinguishable activity or group of activities of a government for which it is appropriate to separately report financial information. The District has provided definitions of segments used by the District as well as financial information in segment format (Schedule 1).

**(l) Contaminated Sites**

A liability for remediation of a contaminated site is recognized at the financial statement date when an environmental standard exists, contamination exceeds the standard, and it is expected that future economic benefits will be given up and the liability can be reasonably estimated.

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**3. INVESTMENTS**

	<b>2018</b>	2017
Municipal Finance Authority of BC		
Money Market Fund	<b>10,017</b>	9,853
Bond Fund	-	55,587,622
Intermediate Fund	<b>28,086</b>	27,561
Scotia Bank GIC		
Cemetery Care Fund	<b>5,776,881</b>	5,440,854
Less: Trust funds (Note 16)	-	(6,461,456)
<b>Total Investments</b>	<b>5,814,984</b>	54,604,435

Interest earned by investments for the year ended December 31, 2018 totalled \$2,992,741. (2017 - \$1,133,411).

District of West Vancouver has moved MFA investments (including trust funds \$7,051,342) from Money Market Fund, Intermediate Fund and Bond Fund to CIBC and National Bank High Interest Saving accounts (cash equivalents) with the intention to gain higher interest income at lower risk.

The Library Foundation Restricted Investments are invested in mutual and pooled funds:

	<b>2018</b>	2017
Leith Wheeler Fixed Income Fund	<b>1,897,251</b>	2,096,125
Leith Wheeler International Fund	<b>406,842</b>	492,213
Leith Wheeler Money Market Fund	<b>23,915</b>	47,130
Leith Wheeler U.S. Equity Fund	<b>490,208</b>	503,349
Leith Wheeler Canadian Equity Fund Series B	<b>1,259,399</b>	1,421,871
	<b>4,077,615</b>	4,560,688

**4. EMPLOYEE FUTURE BENEFITS PAYABLE**

Employees are entitled to earned benefits related to non-vested sick leave, vacation at retirement and retirement allowances. Employees may also defer sick leave gratuity payments.

The liabilities reported in the financial statements are based on an actuarial valuation as at December 31, 2017 that have been extrapolated to December 31, 2018.

The significant actuarial valuation assumptions adopted in measuring the District's accrued benefit liabilities for post-employment benefits are as follows:

	<b>2018</b>	2017
Discount rate	<b>3.20%</b>	2.90%
Expected future inflation rate	<b>2.50%</b>	2.50%
Expected wage increases	<b>2.58% to 4.63%</b>	2.58% to 4.63%
Estimated average remaining service life	<b>11 years</b>	11 years

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Employee future benefits payable, as at December 31, are as follows:

	<b>2018</b>	2017
Non-vested sick leave	<b>2,262,600</b>	2,149,300
Vacation at retirement	<b>842,600</b>	808,000
Retirement allowance	<b>2,189,300</b>	2,106,300
Sick leave gratuity pay	<b>651,500</b>	878,800
	<b>5,946,000</b>	5,942,400
Unamortized actuarial loss	<b>(676,887)</b>	(845,515)
	<b>5,269,113</b>	5,096,885

The continuity of the District's employee future benefits payable is as follows:

	<b>2018</b>	2017
Accrued benefit obligation, beginning of year	<b>5,942,400</b>	5,566,800
Current service costs	<b>539,100</b>	494,000
Interest costs	<b>181,300</b>	196,900
Plan amendments	-	(137,100)
Actual benefits paid	<b>(629,385)</b>	(705,675)
Actuarial (gain)/loss arising in the period	<b>(87,415)</b>	527,475
Accrued benefit obligation, end of year	<b>5,946,000</b>	5,942,400
Unamortized actuarial loss	<b>(676,887)</b>	(845,515)
	<b>5,269,113</b>	5,096,885

**5. DEFERRED REVENUE AND DEPOSITS**

	<b>2018</b>	2017
Long-Term Prepaid Lease	<b>13,676,241</b>	13,792,241
Prepaid Taxes	<b>6,820,262</b>	6,789,134
Deposits	<b>28,553,156</b>	28,559,216
Memberships, Fees, and Other Revenues	<b>6,065,431</b>	5,793,525
	<b>55,115,090</b>	54,934,116

Deferred Revenue and Deposits are short term in nature, with the exception of the Long-Term Prepaid Lease, which will be recognized as revenue over the 125-year term of the lease (Note 11 (d)).

**6. DEFERRED DEVELOPMENT COST CHARGES**

These funds are restricted by bylaw to the purposes for which they were collected from developers. Separate accounts hold funds that are to be used for underground wiring, waterworks infrastructure, drainage, roads and parks and open space projects in specific areas. Expenditures require budgetary authorization within the purposes authorized in the establishing bylaws. The deferred development cost charges are the District's only restricted revenues. There were no developments for which deferred development charges were waived or reduced in 2018.



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Continuity of Deferred Development Cost Charges:

	Opening Balances	Current Receipts	Interest Earned	Amounts Spent	Closing Balance
<b>General Fund</b>					
Highways	6,073,705	22,321	118,655	-	<b>6,214,681</b>
Underground Wiring	1,556,132	13,524	28,446	(208,283)	<b>1,598,102</b>
Parks and Open Space	10,509,557	469,912	49,144	-	<b>10,820,330</b>
	18,139,394	505,757	196,245	(208,283)	<b>18,633,113</b>
<b>Water Utility Fund</b>	1,066,107	29,522	21,077	-	<b>1,116,706</b>
<b>Sewer Utility Fund</b>	4,089,003	71,553	80,433	-	<b>4,240,989</b>
	23,294,504	606,832	297,755	(208,283)	<b>23,990,808</b>

**7. DEBT**

The rates of interest on the principal amount of the MFA debentures vary between 2.60% and 4.90% per annum. The District issues debt instruments through the MFA, pursuant to security-issuing bylaws under authority of the Community Charter, to finance certain capital expenditures.

Outstanding debt:

	2018	2017
Various Infrastructure Loans*	<b>34,232,385</b>	35,371,839
Repayments and actuarial adjustments	<b>(1,222,404)</b>	(1,139,454)
	<b>33,009,981</b>	34,232,385

\*Includes borrowing proceeds for new public safety building construction.

Repayments of debt required in the next five years and thereafter are as follows:

	Interest	Principal & Actuarial	Total
2019	1,274,427	1,267,169	2,541,596
2020	1,274,427	1,313,586	2,588,013
2021	1,274,427	1,361,716	2,636,143
2022	1,274,427	1,411,623	2,686,050
2023	1,274,427	1,463,373	2,737,800
2024 - 2046	18,201,093	26,192,514	44,393,607
	<b>24,573,230</b>	<b>33,009,981</b>	<b>57,583,210</b>

**8. ACCUMULATED SURPLUS**

Accumulated surplus is represented by:

	2018	2017
Unappropriated Deficit	<b>(17,123,331)</b>	(18,802,717)
Reserve Funds - Cash (Note 9)	<b>100,759,164</b>	76,009,145
Investment in Non-Financial Assets	<b>469,032,136</b>	466,619,351
	<b>552,667,968</b>	523,825,778

The unappropriated deficit is the amount of accumulated surplus remaining after deducting the various appropriated surplus balances and the investment in non-financial assets.

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Reserve funds represent a portion of the accumulated surplus that has been set aside by Council for specified purposes. In the normal course of operations, these funds will be used to finance the services or the capital projects for which they have been appropriated.

Investment in non-financial assets represents the net book value of the District's non-financial assets including the Library Foundation's non-financial assets less any capital debt. In the normal course of operations, non-financial assets excluding Library Foundation Restricted Investments, will be used to provide services, and debt will be repaid by future tax revenues.

**9. RESERVE FUNDS**

Individual statutory and non-statutory reserve funds have restrictions and conditions as follows:

**Statutory Reserves**

**(a) Endowment Fund**

The Endowment Fund is subject to a minimum threshold as established in District's Endowment Fund Bylaw. On January 8th, 2018 Council amended the Endowment Fund to set the threshold value at \$18,000,000(2017 \$23,517,599). The balance in the fund at December 31, 2018 is \$30,322,706 (2017 \$30,763,734).

The reserve may be used to pay for the acquisition or construction of major capital projects or the reduction of municipal debt incurred for acquisition or construction of major capital projects.

**(b) Youth Activity Reserve Fund**

This fund is subject to a minimum threshold as established in the District Youth Activity Fund Bylaw and adjusted annually for inflation using the annual Provincial Consumer Price Index. This fund is used for capital projects or programs undertaken by the District or community groups for the benefit of youth in the community. The amount of the threshold at December 31, 2018 was \$541,674 (2017 \$537,490). The balance in the fund December 31, 2018 is \$556,523 (2017 \$555,062).

**(c) Public Art Reserve Fund**

This fund was established in 2016 and is used for the purpose of creation, maintenance, and preservation of public art in the District of West Vancouver and furthering the goals of the District's public art program.

**(d) Capital Facilities Reserve**

The Capital Facilities Reserve is to be used for creation and maintenance of facilities to deliver municipal services; planning works for designing or enhancing District owned/occupied buildings; and acquisition of land and improvements for use in delivering services in the District.

**(e) Capital Infrastructure Reserve**

This fund is designated for ongoing maintenance and replacements of existing infrastructure.

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- (f) **Capital Equipment Reserve**  
This fund is to be used for heavy equipment, general equipment and information technology and communications equipment.
- (g) **Water Reserve Fund**  
This fund may be used to finance the acquisition or construction of water system works, repay debt and interest, and contribute to the stabilization of District water rates.
- (h) **Sewer & Drainage Reserve Fund**  
This fund is intended to be used for infrastructure capital expenditures related to sewer and drainage, or to reduce outstanding debt.

**Non-Statutory Reserves**

- (a) **Amenity Contributions Fund**  
Developer contributions received by the District, for the purpose of improving the quality of life in the community, or held in the Amenity Contributions Reserve. The funds may be secured under the Local Government Act, as a term of the sale of District-owned land or by other means, and fall within a broad range of categories.
- (b) **Operating Reserves**  
Operating Reserves are intended for one-time operating expenditures that may occur from time to time, and may be expended within general budgetary authority.
- (c) **Capital Reserves**  
These reserves are designated for the periodic replacement of specified assets or retirement of debt.
- (d) **Borrowed Funds – Police Services Municipal Hall Building**  
This fund holds unused MFA debt proceeds for the new public safety building. The building is completed in 2018, the remaining balance will be returned to Capital Facilities Reserve.
- (e) **Operational Reserve**  
Operational Asset Reserve is to be used for items that may not be capital in nature but still require replacement on a periodic basis.
- (f) **Land Reserve**  
This fund is established in 2018 and is used to capture the proceeds of land sales.
- (g) **Solid Waste Reserve**  
Net revenue/expense from solid waste operations are transferred to/from this fund annually. This reserve is used as a contingency for landfill remediation and rate stabilization should solid waste collection costs increase.
- (h) **Golf Development Reserve**  
Net revenues/expenses from golf operations are transferred to/from this fund annually. These funds are designated for golf course development generally, and may be expended within general budgetary authority.
- (i) **Cemetery Development Reserve**  
Net revenues/expenses from cemetery operations are transferred to/from this fund annually. These funds are for cemetery development generally, and may be expended within general budgetary authority.

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Continuity of Reserve Funds is as follows:

	Opening Balance	Revenues & Transfers	Interest Earned	Expenditures & Transfers	Closing Balance
<b>General Fund</b>					
Endowment Fund*	30,763,734	414,299	589,842	(1,445,169)	30,322,706
Youth Activity Reserve Fund*	555,062	-	10,733	(9,272)	556,523
Public Art Reserve Fund*	75,980	50,000	1,954	(1,500)	126,434
Amenity Contributions Fund	21,772,168	15,705,824	545,091	(3,343,357)	34,679,726
Operating Reserves	3,552,439	2,161,350	-	(751,868)	4,961,921
Capital Reserves	2,013,193	344,676	36,991	-	2,394,860
Borrowed Funds - Police Services Municipal Hall Building	742,086	-	-	(339,283)	402,803
Capital Facilities Reserve*	2,809,593	2,820,859	62,278	(2,052,548)	3,640,182
Capital Infrastructure Reserve*	3,592,016	6,655,000	89,332	(4,676,746)	5,659,602
Capital Equipment Reserve*	1,160,143	2,470,000	27,876	(1,931,203)	1,726,816
Operational Reserve	235,960	1,055,000	6,658	(844,077)	453,541
Land Reserve	-	1,791,300	15,247	(227,486)	1,579,061
<b>Total General Fund</b>	<b>67,272,374</b>	<b>33,468,308</b>	<b>1,386,002</b>	<b>(15,622,509)</b>	<b>86,504,175</b>
<b>Other Fund</b>					
Water Reserve Fund*	203,523	2,555,410	3,969	-	2,762,902
Sewer & Drainage Reserve Fund*	3,840,343	2,424,959	74,886	-	6,340,188
Solid Waste Reserve Fund	2,895,360	171,703	-	-	3,067,063
Golf Development Reserve	6,659	-	130	-	6,789
Cemetery Development Reserve	1,790,886	252,238	34,923	-	2,078,047
<b>Total Other Fund</b>	<b>8,736,771</b>	<b>5,404,310</b>	<b>113,908</b>	<b>-</b>	<b>14,254,989</b>
<b>Total Reserve Funds</b>	<b>76,009,145</b>	<b>38,872,618</b>	<b>1,499,910</b>	<b>(15,622,509)</b>	<b>100,759,164</b>

\*Statutory Reserve

## 10. CONTRACTUAL OBLIGATIONS AND CONTINGENCIES

### (a) Legal Actions

As with other municipalities, the District is currently involved in certain legal actions. Financial implications of potential claims against the District, resulting from such litigation, and that are not covered by insurance, are accrued to the extent that amounts can be reasonably estimated. Otherwise, such claims are recognized in the year in which a definitive obligation is determined.

One such action is that CN Acquisition Limited ("CN") has commenced legal proceedings against the District claiming that use of the Centennial Seawalk constitutes illegal trespass. The District has taken steps to oppose CN's legal action. Near the end of 2018, the District and CN entered into a non-binding letter of intent to resolve their legal dispute. CN and the District are now working collaboratively to complete a settlement agreement with the intention to resolve the legal dispute entirely.

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**(b) Municipal Pension Plan**

The District and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2018, the plan has about 197,000 active members and approximately 95,000 retired members. Active members include approximately 893 contributors from the District.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rates remained unchanged.

The district paid \$7,128,533(2017 \$6,991,390) for employer contributions while employees contributed \$5,792,717(2017 \$5,636,589) to the plan in fiscal 2018.

The next valuation will be as at December 31, 2018, with results available in 2019.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

**11. CONTRACTUAL RIGHTS**

The District has entered into agreements related to the lease of District property, for periods from 30 to 125 years. Lease proceeds are recognized based on the terms of the specific leases which are as follows:

**(a) 14th Street - Duchess to Esquimalt, Amblevue Place Housing Co-Operative**

Included in Other Trust Funds (Note 16) are lease payments received related to District-owned land. These amounts will not be available to the District until the end of the lease period, February 28, 2047. Upon expiration of the lease, the District has committed to pay to the lessee an amount equal to the sum of the then value of the principal shares held by the members of the co-operative. This payment is anticipated to be less than the cumulative deferred proceeds at the termination of the lease.

The premises will revert to the District upon the expiration of the term.

Proceeds are to be received in annual amounts varying from \$5,040 to \$20,160 (currently \$12,600) until the year 2047. At December 31, 2018, the cumulative amount deferred totalled \$384,286 (2017 \$364,456).

**(b) 320 Taylor Way**

The District receives annual lease proceeds of \$125,000 (plus an adjustment for inflation starting in 1999) to the year 2087. The net proceeds are transferred to the Endowment Fund.

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(c) **Community Centre**

The District leases 19,529 square feet of custom designed space at the West Vancouver Community Centre under a long-term lease agreement to Vancouver Coastal Health Authority. The lease commenced May 1, 2009 with the following terms:

Term – 30 years, with one 10 year renewal option

Annual rentals are as follows:

Years 1 to 10 - \$629,810 or \$32.25 per square foot

Years 11 – 20 - \$744,250 or \$38.11 per square foot

Years 21 – 30 - \$995,002 or \$50.95 per square foot

plus a proportionate share of defined operating and maintenance costs

Certain other spaces in the West Vancouver Community Centre are covered by commercial third party rental and leasing agreements with varying terms.

(d) **Wetmore Lands**

In 2011, the District entered into an agreement with Pacific Arbour Retirement Communities to develop land at the northwest corner of Marine Drive and 22<sup>nd</sup> Street, known as the Wetmore Lands. Under the agreement, Pacific Arbour prepaid \$14.5 million for a 125-year lease of the property and paid the District \$500,000 towards the development of the park adjacent to the property. The lease proceeds were received in 2011, at the conclusion of a public consultation process, and after rezoning and development approvals had been obtained.

**12. TAXATION AND UTILITY USER FEE REVENUES**

	2018	2018	2017
	Budget	Actual	Actual
<b>Collection for District Purposes</b>			
General Taxation	69,947,792	<b>70,078,650</b>	66,795,962
Payments in Lieu of Taxes	909,630	<b>871,974</b>	886,168
Specified Area Levies	519,663	<b>531,777</b>	519,663
	<b>71,377,085</b>	<b>71,482,401</b>	68,201,793
Recycling Fees & Charges	4,384,140	<b>4,401,787</b>	4,405,860
Solid Waste Disposal Fees	2,328,100	<b>2,305,472</b>	2,295,658
Water Utility Fees	14,637,800	<b>15,353,105</b>	13,494,923
Sewer Utility Fees	17,280,700	<b>16,143,851</b>	14,608,093
	<b>110,007,825</b>	<b>109,686,616</b>	103,006,327

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**Collection for Other Agencies**

The following amounts collected on behalf of other taxing authorities are not included on the District's Statement of Operations:

	<u>2018</u>	<u>2017</u>
Province of BC School Taxes		
Residential	40,332,653	41,647,833
Non-residential	6,592,484	6,513,384
	<u>46,925,137</u>	<u>48,161,217</u>
Regional Transit	12,349,337	12,861,025
BC Assessment Authority	2,284,268	2,380,938
Regional District	2,412,200	2,283,502
Municipal Finance Authority	11,104	10,784
	<u>63,982,046</u>	<u>65,697,466</u>

**13. SEGMENTED REPORTING**

The District is a diversified municipal government institution that provides a wide range of services to its citizens. For management reporting purposes, the activities are organized and reported by Fund. These Funds include General, Water, Sewer, Solid Waste, Cemetery and Golf. The Funds were created to attain certain objectives in accordance with special regulations, restrictions or limitations.

The following are the activities/services provided by each of the segments reported on:

**GENERAL FUND**

**General Government**

Finance and Administration functions of the District include: Support to Council, Legislative Services, Communications and Community Relations, Emergency Program, Human Resources, Payroll Services, Taxes and Utilities, Information Technology, Purchasing & Risk Management and Facilities & Asset Management.

**Public Safety**

Bylaws and law enforcement and protection of persons and property by Police, Fire & Rescue and Bylaw Services.

**Engineering & Transportation**

Maintenance of streets, roads and sidewalks; street and traffic signs; signals and lighting; snow removal and sanding; environmental services; foreshore protection; climate change initiatives; community energy planning.

**Planning, Lands & Permits**

Community and land use planning; development issues including the processing of rezoning applications, development permits and development variances; building permit review and inspections.

**Recreation & Library**

Development and maintenance of the District's open spaces, parks, and other landscaped areas; maintenance and operation of recreational facilities; development and provision of recreational programs and operation of the West Vancouver Memorial Library; cultural programs and special events.

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**WATER UTILITY FUND**

Operation of the local membrane filtration facilities at Eagle Lake and at Montizambert Creek, and distribution of water from both Eagle Lake and Metro Vancouver to residents.

**SEWER UTILITY FUND**

Provision of sanitary sewer collection and storm drainage management includes the provision of, and maintenance of: pipes, manholes, culverts and sewage lift stations. Sewage treatment is provided by Metro Vancouver.

**SOLID WASTE FUND**

Administration of contracted services for the collection and disposal of the following: household garbage, yard trimmings and recyclables.

**CEMETERY FUND**

Operation of the Capilano View Cemetery.

**GOLF FUND**

Operation of the Ambleside Par 3 Golf Course and of the Gleneagles Golf Course.

**TRANSIT BLUE BUS**

Operation of the Blue Bus transit services are contracted to the District, and are completely funded by TransLink.

**LIBRARY FOUNDATION**

Operation and administration of the West Vancouver Memorial Library Foundation.

Schedule 1, "Segment Information - Revenues by Type and Expenses by Object," presents revenues and expenses for each of the segments noted above. Only direct revenues and expenses are reflected within individual segments. Other revenues (notably property taxation) and expenses not directly arising within specific segments have been shown separately as "Unallocated."

**14. COMMUNITY AMENITY CONTRIBUTIONS**

During 2018, five amenity contribution payments were received. These funds will be used for provision of affordable housing and community assets.

<b>Bylaw &amp; Description</b>	<b>Amount</b>
Bylaw 4967, 2018 – South West Corner Marine Drive & Taylor Way	10,769,460
Bylaw 4962, 2018 – 300 Block Marine Drive	2,522,628
Bylaw 4905, 2016 – 195-21st Street	1,046,155
Bylaw 4928, 2017 – 6478 Bay Street	37,500
Others	10,000
	<b>14,385,743</b>



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**15. 2018 BUDGET ADJUSTMENTS**

The budget amounts presented throughout these financial statements are based on the Budget (referred to as the Financial Plan in the legislation) approved by Council April 9 2018, with the exception of the budgets for tangible capital asset related expenses (maintenance, amortization, write-downs and loss on disposal). The budgets for the tangible capital asset expenses are deemed to be equal to actual expenses. This exception was made in order to improve the comparability of the budget amounts with the actual amounts given that these items are non-cash and accordingly are not required to be funded under the legislation.

The table below shows the adjustments made to the 2018 Budget values with the addition of the budgets for tangible capital asset expenses. The adjusted budget values are then comparable to the 2018 actual values, and are the budget values shown in the Statement of Operations and the Statement of Net Financial Assets.

	Financial Plan	2018 Budget Adjustment for TCA <sup>1</sup>	As Presented on Financial Statements
<b>Statement of Operations</b>			
Revenues	172,101,106	-	172,101,106
<b>Expenses</b>			
General Government	21,483,867	2,318,242	23,802,109
Public Safety	33,522,845	995,138	34,517,984
Engineering & Transportation	7,783,210	3,068,158	10,851,367
Planning, Lands & Permits	5,724,267	13,717	5,737,984
Recreation & Library	25,363,472	4,604,939	29,968,411
Water Utility	8,176,684	3,702,201	11,878,885
Sewer Utility	8,910,500	4,249,742	13,160,242
Solid Waste	6,861,088	-	6,861,088
Cemetery	662,037	74,537	736,574
Golf	854,679	125,007	979,686
Transit	19,804,102	-	19,804,102
	139,146,751	19,151,681	158,298,433
<b>Annual Surplus</b>	<b>32,954,355</b>	<b>(19,151,681)</b>	<b>13,802,674</b>

<sup>1</sup>Tangible Capital Asset expenses including maintenance, amortization, write-downs and loss on disposals.

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**16. TRUST FUNDS**

The Cemetery Care Fund is restricted by legislation as to principal amount; interest earnings are available for ongoing maintenance of cemetery grounds as required. Other Trust Funds include funds for various seniors' clubs, community projects and library bequests. The District excludes trusts it administers from consolidated financial statements.

	<u>2018</u>	<u>2017</u>
<b>Cemetery Care Trust Fund</b>		
Balance, Opening	5,662,529	5,428,668
Additions during year		
Contributions received	266,246	233,861
Interest Earned	113,015	33,617
	<u>6,041,790</u>	<u>5,696,146</u>
Transfer to Cemetery Operations	(113,015)	(33,617)
Balance, Closing	5,928,775	5,662,529
<b>Other Trust Funds</b>	<u>1,122,567</u>	<u>798,927</u>
	<u>7,051,342</u>	<u>6,461,456</u>

**17. MEMBERSHIP IN E-COMM EMERGENCY COMMUNICATIONS FOR SOUTHWEST BC INCORPORATED (E-Comm)**

The District is a member of E-Comm, an organization comprised predominantly of member municipalities, for the purpose of providing emergency and dispatch services. The District is represented on the Board and, as a Class A shareholder, has voting rights should the organization want to incur debt.

The E-Comm facility was constructed using debt as a financing mechanism. Members are liable for their proportionate share of that debt with debt being repaid by members through annual fees charged by E-Comm. Should E-Comm dissolve, members would be liable for a proportionate share of any residual debt. Alternatively, should a member choose to opt out of E-Comm, they would be liable for a proportionate share of the debt at the time of withdrawal. The District holds two Class A shares, and one Class B share.

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER  
 STATEMENT OF LONG TERM DEBT  
 FOR THE YEAR ENDED DECEMBER 31, 2018

<b>Bylaw No.</b>	<b>Purpose</b>	<b>Maturity</b>	<b>Interest Rate %</b>	<b>Balance Owing Dec. 31, 2018</b>	<b>Balance Owing Dec. 31, 2017</b>
4053-4303-95	Waterworks	2025	4.17	1,009,217	1,134,560
4407-105	Waterworks	2024	4.90	2,828,901	3,238,988
4053-4303-105	Waterworks	2029	4.90	1,482,606	1,588,311
4845-137	Police Services Municipal Hall Building	2046	2.60	22,114,820	22,576,403
4845-1240-141	Police Services Municipal Hall Building	2047	2.80	5,574,437	5,694,123
<b>Total Long Term Debt</b>				<b>33,009,981</b>	<b>34,232,385</b>

Prepared under the Financial Information Regulation, Schedule 1, section 4.

**THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER**  
**SCHEDULE OF GUARANTEE & INDEMNITY AGREEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

This organization has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

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

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER  
SCHEDULE OF REMUNERATION AND EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2018

**Mayor and Councillors (November - December 2018)**

<u>Name</u>	<u>Position</u>	<u>Base Salary</u>	<u>Taxable Benefits</u>	<u>Total Remuneration</u>	<u>Expenses</u>
Booth, Mary-Ann	Mayor	16,709	221	16,931	142
Lambur, Peter	Councillor	7,639	150	7,789	568
Cameron, Richard (Craig)	Councillor	7,639	29	7,668	12
Gambioli, Nora	Councillor	10,025	29	10,054	-
Soprovich, William	Councillor	7,519	75	7,594	-
Wong, Marcus	Councillor	10,919	104	11,023	-
Thompson, Sharon	Councillor	7,519	29	7,548	-
		67,969	636	68,606	722

**Mayor and Councillors (January - October 2018)**

<u>Name</u>	<u>Position</u>	<u>Base Salary</u>	<u>Taxable Benefits</u>	<u>Total Remuneration</u>	<u>Expenses</u>
Smith, Michael	Mayor	83,546	750	84,296	843
Booth, Mary-Ann	Councillor	38,431	893	39,323	1,097
Lambur, Peter	Councillor	38,431	750	39,181	2,338
Cameron, Richard (Craig)	Councillor	38,431	143	38,573	550
Gambioli, Nora	Councillor	35,924	143	36,067	475
Soprovich, William	Councillor	35,924	375	36,299	-
Cassidy, Christine	Councillor	38,431	-	38,431	1,445
		309,117	3,053	312,169	6,748

<u>Employee Name</u>	<u>Position</u>	<u>Base Salary</u>	<u>Other</u>	<u>Total Remuneration</u>	<u>Expenses</u>
Abney, Jillian	Supervisor	80,539	42,976	123,516	1,128
Adamo, Jeffrey	Firefighter	96,049	5,477	101,526	1,529
Agostino, Vince	Utilityworker	71,482	8,639	80,120	1,008
Aguilar, David	Senior Network Administrator	98,679	2,661	101,341	3,313
Allan, James	Senior Community Planner	71,938	8,227	80,165	134
Allen, Earl	Carpenter	78,642	1,652	80,293	225
Almas, Sarah	Manager, Bylaw & Licensing Services	114,391	1,394	115,785	1,143
Ambor, Corinne	Parks Stewardship Manager	113,408	4,394	117,802	725
An, Yong Wei (Gordon)	Mechanic	81,461	34,349	115,810	214
Anton, Damian	Firefighter	99,548	4,643	104,191	-
Attieh, Thomas	Captain	120,680	4,963	125,643	-
Awan, Tahir	IT Project Coordinator	90,930	1,887	92,817	267
Backer, Julie	Customer Experience Librarian	75,603	686	76,289	86
Badaraco, Adriano	Building Inspector	82,025	6,855	88,879	1,418
Bahia, Harjit	Maintenance Supervisor	96,632	4,673	101,306	650
Bailey, Richard (Jim)	Director, Planning & Development	187,365	13,481	200,847	1,668
Banks, Andrew	Senior Manager, Parks	144,014	6,026	150,040	257
Barden, Blaine	Capital Analyst	78,553	366	78,919	1,183
Bates, Phil	Manager, Engineering Services	143,987	4,526	148,513	1,097
Batistini, Fabio	Captain	121,093	11,057	132,150	-
Beatty, Gerald (Jed)	Supervisor	81,233	217	81,450	237
Beckett, Arleta	Manager, Community Services & Community Development	113,408	1,394	114,802	1,738
Belanger, Daniel	Bus Operator	60,364	25,183	85,547	338
Benedict, Janet	Director, Library Services	159,703	14,373	174,075	2,574
Bentley, Tiffany	Parks Coordinator	84,157	1,346	85,503	936
Berg, Lisa	Senior Community Planner	113,408	8,439	121,847	1,262
Best, Martin	Firefighter	98,928	8,776	107,704	-
Biswas, Arpita	Business Systems Analyst	77,004	1,280	78,285	1,566
Black, Leonard	Supervisor	83,761	1,218	84,979	910
Blank, Eric	Assistant Fire Chief	126,233	6,807	133,041	480
Blatta, Scott	Utilityworker	70,515	19,508	90,023	963
Boylan, Scott	Transit Supervisor	94,182	3,380	97,562	1,444
Brinson, Lucas	Firefighter	83,599	4,563	88,162	-
Brockington, Lynn	Customer Experience Coordinator	83,311	1,008	84,319	571
Brownlee, Jay	Assistant Fire Chief	98,419	27,359	125,778	-
Buhler, Dorian	Firefighter	99,581	7,701	107,282	751
Burton, Tyler	Firefighter	96,049	10,501	106,550	1,500
Bush, Jeffrey	Assistant Fire Chief	138,858	16,702	155,560	75
Calder, Jeremy	Captain	120,696	11,272	131,968	1,495
Calimente, John	Transportation Planner	94,617	1,361	95,978	4,041
Calogeros, Athena	Firefighter	98,928	4,003	102,930	270
Cannell, Keith	Mechanic	71,172	8,456	79,628	-
Capuano, Tino	Utilityworker	70,583	33,860	104,443	1,132
Caravatta, Giulio	Captain	121,752	5,526	127,279	-
Carpenter, Murray	Bus Operator	72,216	11,866	84,082	338
Carter, Bryan	Firefighter	71,838	7,266	79,104	-
Catchpoole, Amber S.	Payroll Associate	76,502	6,204	82,706	-
Chan, Mark	Director, Corporate Services	187,365	10,237	197,602	1,326
Chandi, Harvinder	Bus Operator	68,567	20,665	89,232	338
Charanin, Alexander	Supervisor	83,761	1,458	85,218	2,760
Chiew, Richard	Business Systems Analyst	77,641	2,202	79,843	4,869
Christensen, Jackie	Human Resources Advisor	86,726	1,392	88,118	1,408
Christie, Chris	Lieutenant	114,090	4,182	118,272	-
Chuma, Jon D.	Business Manager	92,606	1,002	93,607	3,660
Churchill, Geoff	Supervisor	74,889	1,589	76,478	670
Clark, David	Deputy Fire Chief	148,860	8,711	157,570	2,646
Clements, Aaron	Captain	120,835	4,492	125,327	1,363
Cockroft, Peter Ronald	Bus Operator	63,324	14,097	77,422	338

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER  
SCHEDULE OF REMUNERATION AND EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2018

<u>Employee Name</u>	<u>Position</u>	<u>Base Salary</u>	<u>Other</u>	<u>Total Remuneration</u>	<u>Expenses</u>
Coles, Peter	Equipment Superintendent	113,408	3,562	116,970	1,274
Corobotic, Scott	Buyer	77,401	7,177	84,578	100
Crighton, Jason	Mechanic	73,897	12,574	86,472	655
Cruz, Ramon	Gardener	75,322	377	75,699	485
Cuk, Pascal	Manager, Legislative Operations/Deputy Corporate Officer	100,807	1,307	102,115	2,051
Cumming, Patricia	Head of Customer & Comm. Experience - Library	114,515	1,444	115,959	2,230
Curran, Sabia	Executive Assistant to CAO/Mayor	86,558	5,753	92,310	-
Cusano, Mariano	Supervisor	85,266	4,256	89,522	1,030
Dalton, James	Lieutenant	113,689	3,422	117,111	-
D'Angelo, Tony	Deputy Fire Chief	135,825	16,093	151,918	-
Dar, Tasawar (Javed)	Network Analyst	77,793	923	78,717	120
Davis, Preston	Bus Operator	44,782	31,627	76,409	247
Dixon, Len	Operations Support Coordinator	99,489	1,335	100,824	3,685
Dove, Alan	Utilityworker	75,322	27	75,350	120
Durig, Bruno	Mechanic	79,521	2,789	82,309	178
Edgett, Doreen	Payroll Coordinator	96,419	450	96,869	640
Edwards, Ryan	Firefighter	85,967	5,069	91,036	-
Elgar, Bruce	Foreman	76,653	4,468	81,121	237
Evernden, Clint	Equipment Operator	66,668	9,320	75,988	1,020
Ewald, Wyatt	Bus Operator	77,738	4,011	81,749	338
Fahandeg-Sadi, Azamatolla	Firefighter	85,923	4,107	90,030	-
Felkar, Sarah E.H.	Head of Technology - Library	82,640	2,888	85,528	2,857
Fichtner, Ken	Firefighter	100,088	3,981	104,068	1,481
Fitzgerald, Darcy L.	Inspector	82,827	15,552	98,379	1,302
Fitzgerald, Jim	Foreman	76,657	6,845	83,501	293
Fletcher, Josh	Mechanic	79,464	30,333	109,796	505
Fonseca, Mark	Captain	120,773	16,667	137,440	-
Fraser, Michael	Firefighter	91,039	4,134	95,173	-
Fretz, Pamela	Business Manager	113,408	1,394	114,802	120
Fung, Raymond	Director, Engineering & Transportation	187,365	10,879	198,244	2,449
Furlot, Matthew	Firefighter	101,547	2,742	104,289	-
Gall, Bryan	Utilityworker	61,356	25,653	87,009	1,308
Garrett, Vanessa	Manager, Roads & Transportation	139,227	4,058	143,284	419
Gelz, Alison	Manager, Community Recreation	107,196	1,368	108,564	383
Germscheid, Barret	Captain	120,738	8,327	129,065	-
Gerson, Roman	Bus Operator	66,474	20,540	87,014	338
Gill, Amrit	Firefighter	98,786	7,184	105,970	-
Gillard, Bruce M	Transit Service Coordinator	76,623	7,869	84,492	-
Glickman, Eva	Manager, Human Resources	144,087	3,422	147,509	1,005
Goetsch, Martin W.	Firefighter	96,049	2,159	98,208	50
Gordon, Ian	Firefighter	96,469	5,186	101,655	979
Gordon, Isabel	Director, Financial Services	187,365	8,520	195,885	4,071
Goss, Stephen	Utilities Technologist	78,292	2,694	80,986	916
Grant, Gregory	Firefighter	96,523	7,265	103,788	-
Graydon, Ron	Bus Operator	62,394	15,908	78,303	338
Grewal, Joe	Firefighter	99,363	4,034	103,397	-
Grieves, Rob	Firefighter	100,628	5,881	106,509	-
Guillemette, Jean-Paul	Firefighter	96,049	3,587	99,636	-
Hanson, Stina	Community Planner	73,295	6,417	79,712	553
Haras, Ian	Manager, Parks Planning/Development	113,870	7,490	121,361	1,065
Harman, Gary	Inspector	82,827	7,628	90,456	1,790
Harrington, Andrew	Utilityworker	75,674	17,435	93,109	837
Harvey, Jocelyn	Firefighter	102,593	3,023	105,616	-
Hawkins, David	Manager, Community Planning	143,424	2,246	145,670	2,145
He, Quan	Bus Operator	69,189	21,359	90,548	338
Heath, Randall	Fire Chief	196,204	1,948	198,152	400
Henegar, Dan	Manager, Parks Maintenance	113,408	9,014	122,422	1,220
Hickson, Ron	Lieutenant	112,572	3,884	116,455	-
Hinton, James	Business Systems Analyst	97,335	430	97,765	1,343
Hodges, Mike	Captain	120,678	4,313	124,990	-
Holmes, Marcus (James)	Firefighter	99,711	5,347	105,058	480
Homlok, Susanna	Bus Operator	74,268	10,534	84,802	338
Houghton, Alyssa	Parks Services Worker	70,583	5,551	76,134	1,096
Howard, Gordon	Assistant Fire Chief	125,915	8,886	134,801	851
Howard, Lea S.	Recreation Services Supervisor	86,962	897	87,858	1,365
Howie, Steven	Firefighter	94,491	4,872	99,364	1,593
Howie, Thomas	Supervisor	83,761	8,647	92,408	408
Hughes, Lauren	Director, Human Resources	187,365	10,237	197,602	-
Hutchinson, Steven	Firefighter	100,693	8,866	109,560	751
Iantorno, Claudia	Sign Maker	75,322	10,378	85,701	1,069
Jakobsen, Krista	GIS Administrator	89,127	3,104	92,231	636
Jakobsen, Penny	Business Systems Analyst	90,936	1,015	91,951	186
James, Marcia	Captain	120,474	4,607	125,082	78
Jensen, Nathan	Firefighter	96,049	4,265	100,314	-
Jenvey, Scott	GIS Infrastructure Analyst	83,935	2,578	86,513	-
Jin, Vicki W.	Land Development Technician	79,965	5,407	85,372	221
Johnson, Scott	Captain	120,680	3,523	124,203	-
Jones, Mike	Firefighter	96,039	2,146	98,185	-
Kallberg, Jeff	Firefighter	98,796	2,611	101,407	-
Kang, Kai	Bus Operator	64,998	11,003	76,000	221
Kedziora, Clark	Firefighter	96,049	3,115	99,164	-
Kent, Susan	Head of Communications - Library	77,670	6,663	84,333	3
Kerstens, Nathaniel	Firefighter	76,454	4,200	80,654	-

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER  
SCHEDULE OF REMUNERATION AND EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2018

<u>Employee Name</u>	<u>Position</u>	<u>Base Salary</u>	<u>Other</u>	<u>Total Remuneration</u>	<u>Expenses</u>
Ketler, Susan	Senior Manager, Community Services	144,184	6,854	151,038	266
Klinksgaard, Todd	Bus Operator	62,680	13,115	75,795	338
Kouba, George	Firefighter	96,185	10,537	106,721	2,251
Krogel, Gord	Captain	118,400	5,749	124,150	-
Krupa, Karen	Supervisor	94,730	2,402	97,132	1,725
Kuester, Christopher	Captain	120,696	4,047	124,743	-
Kwan, Andy	Manager, Utilities	143,646	9,782	153,428	492
Kwan, Michael	Bus Operator	67,151	14,795	81,946	338
Labis, Charlie	Foreman	74,638	1,353	75,991	689
Lang, Barney	Captain	120,865	11,138	132,003	-
Lawlor, Jillian	Manager, Community Recreation	113,408	2,906	116,314	618
LeBlanc, Sheryl	Bylaw Senior Compliance Officer	77,494	3,672	81,166	79
Leduc, Jason Andre	Lieutenant	114,299	5,320	119,619	-
Leduc, Martin	Assistant Fire Chief	138,888	8,710	147,598	-
Lee, Adrian	Manager, Facilities Maintenance	113,804	6,523	120,327	380
Lee, Misa	Supervisor	90,174	16,271	106,444	1,340
Leemhuis, Nina	Chief Administrative Officer	272,403	24,382	296,785	5,500
Leipscher, Christine	Firefighter	99,036	4,629	103,666	135
Li, Phillips	Bus Operator	68,734	12,024	80,758	338
Lidstrom, Shawn	Mechanic	79,047	2,647	81,694	188
Lofthaug, Torin	Firefighter	96,024	4,375	100,399	135
Lynch, Sean Michael	Foreman	73,388	7,614	81,002	644
Ma, Sherman W	Bus Operator	67,814	20,512	88,326	338
MacKinnon, Matthew	Manager, Environmental	106,672	4,364	111,036	482
MacLean, Michelle	Business Manager	107,976	914	108,890	1,259
Madsen, Glenn	Supervisor	75,603	875	76,478	-
Mafi, Ania	Community Relations Advisor	73,544	2,811	76,355	304
Mahood, Brent (Estate of)	Superintendent, Utilities	98,535	10,783	109,318	4
Manarovic, Pierre	Head of Finance & Facilities - Library	89,915	2,841	92,756	525
Mansoori, Fatemeh	Assistant Utilities Engineer	97,532	2,256	99,789	27
Marcha, Archie	Fire Mechanic	115,751	5,750	121,502	-
Marineau, Jennifer	Firefighter	99,363	10,531	109,894	480
Maros, Jason	Captain	122,183	4,236	126,419	-
Marr, Kyle	Firefighter	96,037	3,434	99,471	-
Martin, Shane	Firefighter	99,187	3,692	102,878	-
Marton, Peter	Utilityworker	75,722	31,164	106,886	1,347
Matic, Goran	Bus Operator	71,371	15,425	86,796	338
Matsuzaki, Tara E.	Library Services Coordinator	83,747	968	84,715	611
Mayne, Carlan	Firefighter	98,917	3,736	102,652	-
Mayne, Cindy L.	Executive Assistant	75,744	1,231	76,975	15
Mazzotti, Brian	Mechanic	75,817	8,423	84,241	24
McCandlish, Miles	Foreman	74,880	7,731	82,611	859
McCormack, Rachelle	Supervisor	76,146	875	77,022	1
McCormick, Dale	Mechanic	75,940	23,428	99,367	650
McGrath, Peter	Network Administrator	90,658	10,123	100,782	3,371
McNally, Matthew	Water Treatment Operator	74,492	28,482	102,974	1,578
McSherry, Stacy D.	Inspector	77,523	14,805	92,329	2,057
Mercer, Harley	Mechanic	79,509	2,374	81,883	138
Merilees, Kristi	Manager, Community Relationship/Communications	110,725	17,704	128,429	2,797
Michael, Garrith	Assistant Fire Chief	114,496	5,027	119,523	2,886
Mikich, Stephen	Manager, Economic Development	142,340	4,887	147,227	1,118
Miller, Courtney	Senior Sustainability Planner	100,748	1,339	102,087	734
Miller, Keith	Manager, Community Recreation	113,804	1,394	115,198	1,289
Miller-Tait, Margaret	Manager, Payroll	128,147	16,509	144,656	-
Mills, Christie	Assistant Manager, Permits/Inspections	113,120	8,204	121,324	1,129
Moller, Jennifer	Manager, Development Engineering	139,780	13,216	152,996	663
Montgomery, James	Bus Operator	68,088	9,692	77,781	863
Mool, Anne	Director, Parks/Culture/Community Services	187,365	10,237	197,602	275
Moore, David	Firefighter	104,466	3,703	108,169	-
Moore, Luke	Mechanic	74,683	1,670	76,353	859
Morrison, Darrin	Museum Administrator/Curator	86,489	378	86,867	1,477
Morrison, Shannon	Recreation Services Supervisor	86,887	564	87,451	323
Mullin, Michael	Captain	113,188	4,179	117,366	-
Nannery, Sarah A.	Senior Human Resources Advisor	106,510	991	107,501	2,117
Nattress, Brock	Foreman	58,060	18,741	76,800	8
Neagu, Cornel	Bus Operator	65,763	18,924	84,688	338
Neff, Ryan	Firefighter	98,928	3,492	102,420	-
Nelson, Clay	Manager, Purchasing	128,117	6,219	134,335	640
Nesseth, Jason	Lieutenant	105,500	8,887	114,387	-
Neufeld, David	Manager, Records & Privacy	99,024	2,294	101,318	324
Neuhold, Carl	Bus Operator	63,118	37,078	100,197	338
Ng, Willie	Financial Analyst	77,952	1,657	79,609	1,735
Niedermayer, Doti	Senior Manager, Cultural Development	126,913	5,504	132,417	247
Nigh, Heather	Gardener	75,322	4,275	79,598	612
Obre, Shawn	Firefighter	99,802	7,949	107,751	1,543
Ozimy, Shannon	Librarian - Department Head	111,938	944	112,882	664
Panneton, John Mark	Director, Legislative Service/Corporate Officer	76,195	901	77,096	-
Parlee, Daniel	Bus Operator	62,025	21,985	84,010	338
Pathmanathan, Srirenkar	Bus Operator	66,985	23,713	90,698	338
Pavitt, Simon	Business Systems Analyst	82,496	1,491	83,986	-
Pearce, Craig	Firefighter	98,860	3,135	101,995	-
Perry, Tim	Firefighter	96,063	6,764	102,827	1,500
Popoff, Andrew	Equipment Maint Supervisor	89,485	2,072	91,557	319

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER  
SCHEDULE OF REMUNERATION AND EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2018

<u>Employee Name</u>	<u>Position</u>	<u>Base Salary</u>	<u>Other</u>	<u>Total Remuneration</u>	<u>Expenses</u>
Postwoi, Alex	Bus Operator	64,083	11,903	75,986	338
Powers, Donna	Director, Community Relationship/Communication	146,885	5,182	152,067	1,799
Pozsonyi, Steve	Mechanic	80,266	34,630	114,896	645
Pyett, Andrew	Water Treatment Operator	68,250	12,473	80,723	368
Radford, Kathryn	Insurance & Risk Coordinator	75,887	1,231	77,118	1,192
Raffier, Vanessa	Bus Operator	68,076	9,257	77,333	338
Rai, Hardev (Dave)	Bus Operator	67,184	18,341	85,525	338
Ray, Fraser Martin	Lieutenant	119,614	7,789	127,404	-
Reece, Paul C.	Bylaw Senior Compliance Officer	77,478	1,135	78,613	1,299
Riley, Ben	Lieutenant	105,177	5,919	111,096	1,495
Roberts, Michael	Supervisor	83,761	23,839	107,600	565
Rogers, Toby	Land Development Technician	79,965	5,610	85,576	-
Romadinova, Marina	Transit Service Coordinator	76,755	5,423	82,178	-
Rosta, Christie	Manager, Events & Festivals	114,402	594	114,996	-
Rousseau, Sean	Firefighter	98,928	5,312	104,239	-
Rowell, Suzanne	Executive Assistant	75,796	1,231	77,026	1,531
Rowlands, Gareth	Manager, Transit	153,235	1,568	154,802	1,506
Rucci, John N	Maintenance Chargehand	83,029	13,821	96,849	1,008
Ruffalls, Peter	Firefighter	98,841	6,574	105,416	1,495
Rutherford, Ken	Mechanic	75,730	10,275	86,005	728
Ryan, Jesse	Firefighter	96,037	2,211	98,248	-
Sabiston, Dave	Mechanic	79,188	2,001	81,189	50
Sachithanandan, Naresh	Bus Operator	64,857	33,001	97,858	338
Sanders, Stuart	Captain	120,696	3,252	123,949	-
Saunier, Dustin	Firefighter	96,049	8,066	104,115	1,500
Scambler, Gregory	Firefighter	98,981	6,179	105,159	-
Schimpl, Chris	Utilityworker	70,411	10,684	81,096	1,117
Schofield, Robert	Foreman	76,650	2,121	78,771	1,365
Scholes, Sheila	Director, Legislative Service/Corporate Officer	110,926	79,420	190,346	-
Schulz, Frank	Land Development Technician	79,965	5,409	85,375	-
Scorda, Domenic	Firefighter	98,969	2,733	101,702	-
Scott-Sibley, Colette	Contract Administrator - Solid Waste	75,887	4,152	80,039	4,975
Scully, Stephen	Mechanic	79,188	2,687	81,875	50
Sept, Raymond W.	Inspector	83,011	7,009	90,020	1,409
Shchedrinskiy, Arseniy	Financial Controller	95,043	1,107	96,149	2,561
Shelton, Kyle	Network Administrator	79,524	3,881	83,406	126
Sheridan, Aidan	Manager, Application/Web Services	110,799	1,383	112,182	2,277
Shi, Yourong (Christine)	Manager, Financial Reporting & Accounting	111,050	2,782	113,832	3,651
Singh, Amarpal	Bus Operator	66,702	26,820	93,522	338
Skeath, Simon	Building Maintenance Technician	77,401	1,559	78,960	-
Skolsky, Ted	Captain	25,761	57,140	82,900	-
Small, Geoff	Captain	118,356	5,756	124,112	751
Smith, Chad	Captain	122,024	3,823	125,847	-
Solaimani, Nader	Bus Operator	80,284	24,059	104,343	338
Spooner, Kevin	Manager, Permits & Inspections	142,432	8,443	150,875	2,919
Staschuk, Rob	Manager, Maintenance	116,000	3,011	119,012	341
Stein, Daniel	Firefighter	96,320	6,578	102,898	2,251
Stockford, Robert	Captain	106,757	50,696	157,453	-
Stopfer, Brian E.G.	Fire Prevention Officer	96,168	2,696	98,864	1,373
Studer, Derrick	Bus Operator	77,394	10,704	88,098	338
Suarez, Mercedes	Traffic Technologist	79,966	1,362	81,328	1,731
Subramaniam, Mohan	Bus Operator	70,007	21,274	91,281	338
Suggitt, Jenn	Project Coordinator	82,863	1,262	84,125	-
Taje, Olivia	Land Development Engineer	87,626	2,332	89,958	380
Takhar, Arvinder	Supervisor	75,414	1,226	76,641	710
Tartaglio, Andrea	Systems Librarian	85,677	902	86,579	1,860
Taylor, Wesley	Firefighter	98,928	5,533	104,461	1,543
Thompson, Christopher	Firefighter	100,105	3,039	103,144	-
Tridico, Nigel	Electrician	83,076	14,967	98,044	999
Turner, Jeff	Maintenance Chargehand	90,206	12,993	103,199	164
Valleau, Mike	Supervisor	75,414	735	76,149	1,719
Van Duin, Robert	Firefighter	96,049	4,590	100,640	-
Venditti, Michael	Firefighter	85,861	3,765	89,626	-
Vito, Norman	Superintendent, Utilities	109,917	6,223	116,140	783
Voelker, Christopher	Firefighter	104,987	10,031	115,018	-
Weiderick, Jodi	Executive Director, West Vancouver Community Centres Society	82,494	360	82,854	430
Weiderick, Ryan	Firefighter	99,254	12,047	111,301	150
Weis, Douglas	Lieutenant	110,314	8,282	118,596	480
Weller, Duncan	Firefighter	94,474	4,746	99,219	-
Wells, Dawn	Bus Operator	67,237	11,303	78,540	518
Whitacre, Kevan	Bus Operator	75,074	19,654	94,728	338
Wild, Stephen	Transit Service Coordinator	77,103	7,509	84,612	-
Wilkes, Kristin	Senior Manager, ITS	143,622	1,526	145,148	5,631
Wilkinson, Mark	Captain	120,696	8,751	129,447	-
Williams, Kevin	Firefighter	96,685	4,759	101,444	-
Williams, Simon	Firefighter	98,928	3,475	102,403	-
Williamson, Brenda	Senior Buyer	87,689	907	88,596	-
Willobee, Emily	Policy & Programs Planner	88,698	1,287	89,985	548
Willson, Russell	Mechanic	76,166	7,847	84,013	1,264
Wilson, Kelsey	Firefighter	96,049	4,846	100,895	-
Wilson, Tom	Bus Operator	67,491	7,584	75,075	338
Windibank, Linda	Executive Assistant	75,744	781	76,525	877
Windsor, Thomas	Supervisor	83,761	11,303	95,064	674



THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER  
SCHEDULE OF REMUNERATION AND EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2018

<u>Employee Name</u>	<u>Position</u>	<u>Base Salary</u>	<u>Other</u>	<u>Total Remuneration</u>	<u>Expenses</u>
Woltjer, Wes	Bus Operator	65,798	14,569	80,367	863
Wong, John	Manager, Asset & Facilities	143,793	15,294	159,087	1,637
Wong, Ken	GIS Analyst	76,728	312	77,039	1,363
Wong, Norm	Transportation Engineer	113,333	19,624	132,957	2,182
Wong, Ronald	Financial Analyst	79,097	8,769	87,866	984
Woodhouse, Kevin	Parks Coordinator	74,738	2,850	77,588	832
Woodward, Ian	Foreman	76,653	3,091	79,744	237
Wrench, Joseph H.	Utilityworker	76,631	32,961	109,591	773
Wright, Alastair	Health & Safety Specialist	90,929	2,767	93,696	1,094
Wright, Glen	Bus Operator	71,034	8,917	79,951	338
Yee, Terry	Inspector	82,827	7,931	90,758	1,124
Yip, Winnie	Senior Community Planner	89,551	1,772	91,323	1,066
Young, Ian	Firefighter	96,049	7,855	103,905	751
Young, Jeffrey	Firefighter	96,307	6,058	102,365	-
Yuen, Gary	Firefighter	98,928	6,180	105,108	-
Zepedeo, Chris	Superintendent, Utilities	113,688	10,499	124,186	70
Zivkovic, Milos	Firefighter	94,412	3,750	98,162	50
Zivojinovic, Dragoljub	Mechanic	71,437	23,711	95,148	1,283
<b>Total for Employees over \$75,000 (excluding Police)</b>		<b>31,389,647</b>	<b>2,683,856</b>	<b>34,073,503</b>	<b>248,194</b>
<b>Total for Employees under \$75,000 (excluding Police)</b>				<b>29,690,955</b>	<b>198,692</b>
<b>Total for Police</b>				<b>11,995,684</b>	<b>168,542</b>
<b>Total for Mayor and Council and all Employees</b>				<b>76,140,917</b>	<b>622,899</b>
<b>Grand Total of Remuneration and Expenses</b>					<b>76,763,816</b>

Notes:

Base salary does not include anything payable under a severance agreement.

Other – includes retroactive pay, prior year overtime, taxable benefits and other forms of remuneration which is not considered a part of employee base salary.

The statement of remuneration and expenses paid to employees during the year ended December 31, 2018, lists gross remuneration, which includes regular salaries as well as payment for taxable benefits, overtime, other allowances and payout of entitlements that may have been earned in previous years.

Expenses - includes travel expenses, memberships, tuition, car allowances, registration fees and have not been included in remuneration. Based on Provincial instructions, reporting of Police remuneration details has been indefinitely suspended.

**Reconciliation**

<b>Total remuneration - elected officials, employees appointed by Cabinet and members of the Board of Directors</b>	380,775
<b>Total remuneration - employees</b>	75,760,142
<b>T4 Subtotal</b>	<b>76,140,917</b>
<b>Total Salaries and Benefits per Consolidated Statement of Operations</b>	<b>84,951,995</b>
<b>Reconciling items</b>	
Employer contributions not included on T4	(15,479,231)
Expense recovery	2,686,756
Paid out of prior year liability account	907,933
Labor related to capital project and third party works	2,743,134
Other payouts	330,330
<b>Adjusted Salaries and Benefits</b>	<b>76,140,917</b>

**THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER**

**STATEMENT OF SEVERANCE AGREEMENTS**

**FOR THE YEAR ENDED DECEMBER 31, 2018**

There were five severance agreements under which payment commenced between the District of West Vancouver and its non-unionized employees during fiscal year 2018.

These agreements represent from 1 to 15 months of compensation.\*

\* "Compensation" means salary and in some cases benefits. Where benefits are paid, they include employer's share of extended medical and dental premiums.

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

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER  
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES  
FOR THE YEAR ENDED DECEMBER 31, 2018

Supplier Name	Amount
0970294 BC Ltd	49,561
1037840 BC Ltd	43,454
1069707 BC Ltd	25,000
1098335 BC Ltd	25,242
1300 Marine Drive LP	75,000
2173 Argyle Ave. LP	25,531
2611 Bellevue Ave. Holdings Ltd	92,750
3D Basketball Academy Inc	35,632
3M Canada Company	32,776
4TH Utility Inc	50,947
Abana Capital Investments Ltd	25,652
ABC Transmission Ltd	34,454
Abell Pest Control Inc	30,531
Action Athletic Wear & Crest Ltd	48,607
Aghili, Seyed Hossein	25,336
Allweld Mobile Welding Ltd	32,632
Ally Workplace Law Corporation	28,264
Alsco Canada Corporation	25,355
AMAZON *MARKETPLCE CA	49,277
Andrew Sheret Ltd	562,493
Apeiron Properties Corporation	71,791
Apex Western Homes Ltd	88,138
Aplin & Martin Consultants Ltd	68,439
Apolla Construction Ltd	26,870
Applied Electronics Ltd	81,906
AR Mower & Supply Ltd	28,514
Arrow Equipment Ltd	44,158
Arrow Geomatics	31,657
Artemisia Garden & Design Services	34,025
Artwork Homes Ltd	77,658
Assembly Architecture	30,941
Ataco Construction Ltd	40,063
Aurillia Consulting	27,946
Austeville Properties Ltd	29,358
Avante-Bata (3365 Thompson) LLP	63,750
Avenue Machinery Corporation	26,177
Avo Vehicle Outfitting	110,521
BA Blacktop Ltd	2,082,160
Baradaran, Maryam	106,820
Barrett Group Custom Builders	121,263
Bartle & Gibson Co. Ltd	76,916
Bartlett Tree Experts	95,976
Bata Developments Inc	59,748
Baza Enterprises Ltd	32,707
BC Comfort Air Conditioning Ltd	38,884
BC Communications Inc	57,935

Prepared under Financial Information Regulation, Schedule 1, section 6(2), (3), (4), (5) and (6)

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER  
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES  
FOR THE YEAR ENDED DECEMBER 31, 2018

Supplier Name	Amount
BC Electrical Services Ltd	106,778
BC Hydro	1,950,104
BC Libraries Cooperative	78,678
BDO Canada LLP	50,124
Belfor (Canada) Inc	42,643
Belzona Molecular (B.C.) Ltd	27,474
Black Press Group Ltd	25,507
Bleuler, John or Ramona	31,915
Bloomingfields Garden Care & Design	33,514
Blue Castle Fund 3 LP	38,403
Blue Max Lighting & Emergency	40,373
Blue Water Systems Ltd	117,421
Boffo, Natasha Anna Marie	26,000
Boulder Mechanical Ltd	45,797
Bradner Homes Ltd	30,987
Brandt Tractor Ltd	100,040
British Pacific Enterprises Ltd	41,033
British Pacific Properties Ltd	181,981
Broadway Refrigeration	29,319
Brown, Mark D	120,418
Buildologist Construction Group	91,771
Burley Boys Tree Service Ltd	165,341
Byte Camp Education Society	27,859
Canadian Linen and Uniform Service	50,952
Canadian National	32,046
Carscadden Stokes McDonald Architects Inc	73,829
Carter GM	116,316
Cascadia CMMS Inc	118,950
CBS Parts Ltd	103,743
CDW Canada Inc	118,979
Chamco Industries Ltd	33,571
Chapman Land Surveying Ltd	42,602
Charter Telecom Inc	335,621
Christensen Excavating	419,132
City of Surrey	240,442
City of Vancouver	103,529
Clean and Cleaners Dry Cleaning	45,172
Cleartech Industries Inc	188,478
Coast Mountain Bus Company Ltd	82,500
Cobra Electric Ltd	299,576
Commercial Aquatic Supplies	64,084
Commercial Lighting Products	45,825
Contech Concrete Ltd	78,911
Coriolis Consulting Group	144,167
Corix Water Products LP	212,755
Counterpart Technologies Inc	38,024

Prepared under Financial Information Regulation, Schedule 1, section 6(2), (3), (4), (5) and (6)

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER  
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES  
FOR THE YEAR ENDED DECEMBER 31, 2018

<b>Supplier Name</b>	<b>Amount</b>
CPS (Canada) Inc.	42,767
CTE Moving & Installations	27,039
CTH Systems Inc	42,132
Cullen Diesel Power Ltd	113,530
Cullen Western Star Trucks Ltd	66,591
Cummins Western Canada	645,414
CVS Midwest Tape LLC	84,320
D.S.G. Communications Ltd	168,303
Del Equipment Ltd	160,921
Dependable Turbines Ltd	34,262
Desjardins Financial Security	2,570,648
DIALOG BC Inc	148,168
Direct Equipment West Ltd	35,580
District of North Vancouver	304,827
DKB Consulting	48,685
DMD & Associates Ltd	63,293
DNA Wellness	29,570
Dougness Holdings Ltd	351,486
Drive Products (BC) Inc	44,586
DS Tactical	79,069
Duraglas Composites (2013)	29,232
Dynamic Specialty Vehicles Ltd	169,844
Earthco Underground Ltd	62,351
E-Comm 9-1-1	1,167,151
Econolite Canada Inc	111,612
Ecstatic Design & Communication	37,266
Election Systems & Software Care	37,492
Elk Fitness Repair	65,659
Emterra Environmental	912,790
Enviro Float Manufacturing	56,234
ESC Automation	128,467
esri Canada Limited	72,430
EurOptimum	27,401
Evervan Enterprises Group Ltd	243,254
Everyday Allstar Cleaning	222,910
Eyford Construction Ltd	89,585
Family Services of the North Shore	31,167
Fan, Yong Mei	28,376
Farm-Tek Turf Services Inc	41,668
Ferrari Integrated Property Solutions	281,325
Fitness Town Commercial	117,059
Flynn Canada Ltd	36,489
FortisBC-Natural Gas	139,751
Fraser City Installations	318,713
Fraser Valley Refrigeration	529,251
Fred Surridge Limited	310,078

Prepared under Financial Information Regulation, Schedule 1, section 6(2), (3), (4), (5) and (6)

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER  
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES  
FOR THE YEAR ENDED DECEMBER 31, 2018

Supplier Name	Amount
GardaWorld Cash Services	39,639
Geo Stabilization International	69,542
George Amos Tree Care	34,498
GFL Environmental Inc	1,428,825
GINQO Consulting Ltd	55,093
Gordon Food Services Can Ltd	82,526
Greater Vancouver Sewerage & Drainage District	858,369
Greater Vancouver Water District	4,528,104
Green Admiral Nature Restoration	82,281
Green Chair Recycling	33,128
Greenbarn Potters Supply Ltd	29,175
Gregg Distributors LP	40,605
Grimco Canada Inc	32,026
Gujral, Jagdish	70,613
GVRD	2,306,744
Habitat Systems Inc	42,332
Hanley Agencies Ltd	150,662
Harbour West Consulting Inc	62,097
Hastings, Bonnie Lynn	29,661
HCMA Architecture & Design	60,491
Heritage Office Furnishings	318,914
Hollyburn Family Services Society	40,500
Holmes, Ann Nicole	33,438
Hosseini, Abbas Ali	30,441
Hothi, Harnek	37,186
Huang, Lan Fen	41,720
HUB International	69,793
HXG Consulting Engineering Inc	30,555
Ian S MacKay	216,273
ICBC - Hub International	649,207
IDRS	67,239
Imani, Keyvan	33,073
Inland Kenworth Ltd	140,561
Inline Sales & Service Ltd	27,831
Innovative Interfaces Global Ltd	158,445
Innovative Signage Inc	75,698
InsightSoftware.com, Inc	57,536
Integrity Group Education & Conciliation Ltd	30,923
Intercontinental Truck Body	138,505
Iota Construction Ltd	170,027
ISL Engineering and Land Services	301,204
John Hunter Co Ltd	36,845
Joint Force Tactical Ltd	74,883
Justice Institute of BC	27,693
Kal Tire	52,458
KAM Community Planning Service	51,496

Prepared under Financial Information Regulation, Schedule 1, section 6(2), (3), (4), (5) and (6)

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER  
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES  
FOR THE YEAR ENDED DECEMBER 31, 2018

Supplier Name	Amount
Karasawa, Yoshiko	26,044
Kay Meek Arts Centre	76,464
Kay Meek Centre	75,000
Kazemzadeh, Ali	47,806
Keith Plumbing & Heating Co	111,237
Kerr Wood Leidal Associates	264,567
Kerr, Sean	68,019
Khazarlou, Bahman Mohammadian	34,712
King Kubota Services Ltd	550,258
Lafarge Asphalt Technologies	297,327
Lakeview Power Systems Inc	33,907
Lattitude Ventures Inc	95,370
Lee, Jong Hwa	81,051
Legacy Development Ltd	28,000
Lewis Vancouver Construction Ltd	134,096
Lexa Development Ltd	121,551
Lidstone & Company	322,698
Lifesaving Society	25,986
Light Trail Consulting	40,635
Lions Court Holdings Ltd	31,013
Liu, Jifu	26,426
Livingspace Homes	26,556
Luxton Construction	167,466
MacDougall, Jamie	28,666
Mackay, Lori	33,845
Mainroad Maintenance Products	177,050
Marine Drive BT Holdings Ltd	41,788
Mar-Tech Underground Services	1,040,450
Maslova, Jarmila	65,000
Matrix Video Communications Corporation	58,622
McElhanney Consulting Services	319,200
McNeill, Susanna Jane	26,674
McRae's Environmental Services	185,489
MD Charlton Co. Ltd	87,732
Meadowlands Horticultural Inc	33,478
Medisys Health Group Inc	36,760
Mega-Tech	29,303
Merletti Construction Ltd	2,348,613
Metro Blasting Inc	28,008
Metro Motors Ltd	540,554
Metro Vancouver (GVRD)	134,794
Michelin North America	123,420
Microserve	109,070
Microsoft Corporation	227,041
Microsoft Store	52,549
Mid-Range Software Services Inc	61,239

Prepared under Financial Information Regulation, Schedule 1, section 6(2), (3), (4), (5) and (6)

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER  
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES  
FOR THE YEAR ENDED DECEMBER 31, 2018

Supplier Name	Amount
Mikawoz, Joseph Zbiszek Roman	32,538
Millbrook Tactical Inc	25,175
MILLS PRINTING PRODUCT	189,366
Minister of Finance-Queen's Printer	62,585
Modern Niagara	28,098
Monaghan Golf Inc	393,058
Moola, Karen A.	42,276
Moreira, Troy Alexander	28,056
Municipal Insurance Association	869,426
Municipal Pension Plan	7,162,844
Murrin Construction Ltd	78,275
MWL Demolition Ltd	63,085
N Vancouver Construction Ltd	44,581
Nats Repair	137,829
NATSCO	38,500
Neptune Technology Group	286,517
New Flyer Parts	209,171
NFI Parts	28,464
NFK Management Ltd	52,613
North Shore News	157,200
North Shore Rescue	49,298
Nutech Facilities Services Ltd	193,777
Oakcreek Golf & Turf LP	60,907
Oakwood Crest Homes	34,396
Ocean Marker Sport Surfaces	31,500
Omega & Associates Engineering	38,257
Open Text Corporation	92,064
Opus International Consultants Ltd	61,854
Oracle Canada ULC	167,902
Orion Security Systems Ltd	34,405
OVERDRIVE DIST	74,941
Pacific Coast Fire Equipment	49,087
Pacific Flow Control Ltd	26,794
Paladin Technologies	49,397
Panasonic Canada	44,264
Paolo Bobcat Service Ltd	56,558
Parkland Refining (BC) Ltd	3,438,118
Pax Construction Ltd	543,147
Petro-Canada Lubricants Inc	37,081
Phoenix Tent and Event Rentals	49,386
Pickering, Warren Christopher	62,875
Pika Pump & Compressor Service	169,352
Poly Investment Co. Ltd	32,443
Power Flagging & Traffic Control	148,460
PrairieCoast Equipment Inc	34,301
Prevost Car Inc	181,571

Prepared under Financial Information Regulation, Schedule 1, section 6(2), (3), (4), (5) and (6)



THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER  
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES  
FOR THE YEAR ENDED DECEMBER 31, 2018

Supplier Name	Amount
PRIME Corporation	102,812
Profire Emergency Equipment	31,216
Proshow Audiovisual	28,873
Public Library Interlink	27,865
PW Trenchless Construction Inc	166,869
PWL Partnership Landscape Architects Inc	149,326
QCA Systems Ltd	97,009
Radius Industrial Works Inc	50,734
Rangel Linero, Jose Antonio	41,068
Raybern Erectors Ltd	166,337
Receiver General - RCMP	577,294
Receiver General	3,356,814
Reward Construction Ltd	1,108,199
RF Binnie & Associates Ltd	43,253
Robson, Marni	32,044
Rocky Mountain Phoenix	66,324
Rollins Machinery Ltd	92,057
Roper Greyell LLP	82,023
Royal Printers Ltd	75,487
RPG - Resource Planning Group	61,195
Samei, Amirhossein	28,376
Saplings Outdoor Program	30,249
Scalar Decisions Inc	28,393
Schindler Elevator Corporation	36,090
Scooby's Dog Waste Removal Service	51,855
Scottish Line Painting Ltd	88,535
Securiguard Services Ltd	62,367
Selby, Sharon Jane	46,007
SFE Ltd	44,884
Shaw Cablesystems GP	33,678
Shell Energy North America	156,148
Sherine Industries Ltd	57,429
Slip Tube Greenhouses & Shelters	44,453
Smith Bros. & Wilson (BC) Ltd	692,683
Smithrite Disposal Ltd	1,952,190
Smiths Detection Montreal Inc	37,694
SNS Group	76,009
Softchoice Corporation	80,582
SolidCAD BC	49,095
Soofi, Ali Pakseresht	54,558
SPCA, BC - Vancouver Regional	174,801
Spectrum Pipe Group	33,587
Spieth-Anderson Intl Inc	42,604
Spirit of Tennis Inc	44,500
Sportball Vancouver	106,372
Standard Building Supplies Ltd	68,791

Prepared under Financial Information Regulation, Schedule 1, section 6(2), (3), (4), (5) and (6)

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER  
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES  
FOR THE YEAR ENDED DECEMBER 31, 2018

Supplier Name	Amount
Sterling Pacific Developments	81,212
Still Creek Press	35,123
Stylux Construction	25,000
Super Save Disposal Inc	65,079
Symphony Homes Ltd	26,674
Sysco Canada Inc	52,488
Tamponato Corporate Gifts	49,889
Taylor's Turf Care Products Ltd	62,043
TDS West Systems	103,688
Tech Logic	37,654
Technogym USA Corp	59,748
Teddy & Romana Cleaning & Maintenance	27,120
Telus Communications (BC) Inc	243,302
TELUS Communications Inc	260,680
Telus Mobility	184,806
Tempest Development Group Inc	178,967
Terrillon Holdings Inc	32,999
THE HOME DEPOT	29,074
Thunderbird Plastics Ltd	30,022
T'NT Work & Rescue	34,498
Toma, Sadiq	41,415
Tong, Jinkai	25,410
Transtar Sanitation	96,080
Trasolini Chetner Construction	97,825
Triumph Traffic Industries Inc	79,445
Twin Island Excavating Ltd	139,002
ULINE	25,691
Uline Canada Corporation	30,135
Under Pressure Property Maintenance	90,642
Unitrend Plastics Mfg Ltd	28,416
Universal Flagging	38,767
Upward Construction & Renovation	81,863
Urban Sawing & Scanning Company	28,106
Urban Systems Ltd	86,604
URP Event Production & Creative Service	153,936
Valley Traffic Systems Inc	62,475
Vancouver Officespace Ltd	29,238
Vancouver Total Construction	36,288
Van-Kel Irrigation	36,829
Verativ	61,924
Verdania Properties Ltd	59,000
Veronika Kryvchun at WestVanDance	26,023
Vertone, Frederick Donald	56,522
Vidovic, Nickolas	72,158
Virani, Haneef	53,746
Wang, Cheng Ying	27,251

Prepared under Financial Information Regulation, Schedule 1, section 6(2), (3), (4), (5) and (6)

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER  
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES  
FOR THE YEAR ENDED DECEMBER 31, 2018

<b>Supplier Name</b>	<b>Amount</b>
Wang, Jianhua	99,855
Wang, Shao Ming	27,305
Waste Control Services Inc.	675,668
WBM Technologies	53,778
Wesco Distribution Canada LP	35,769
West Van Comm Centres Society	95,461
West Vancouver Chamber of Commerce	41,291
West Vancouver Community Arts	37,500
West Vancouver School District	56,410
West Vancouver Taekwondo	244,695
Westburne West	40,905
Western Bus Parts & Service	314,008
Western Star	28,289
West-Pac Contracting Ltd	43,588
Whitehots Inc	206,643
Wishbone Industries Ltd	56,134
Wolseley Waterworks Group	129,506
WorkSafe BC	1,384,446
WSP - Opus International	55,501
WSP Canada Group Ltd	100,599
Wurth Canada Ltd	80,376
X10 Networks	33,608
Xerox Canada Inc	258,955
Xie, Baixue	33,663
Xylem Canada Co	50,106
Yen Bros. Food Service Ltd	107,057
Young Anderson	274,725
Zeemac Vehicle Leasing Ltd	118,219
Zhang, Xuan	30,302
Zhonghai, Jia	46,980
<b>Total Payments Exceeding \$25,000 to Suppliers</b>	<b>77,135,346</b>
<b>Total Payments of \$25,000 or Less and Other Payments</b>	<b>12,397,544</b>
<b>Total per Statement of Revenue and Expenditure</b>	<b>89,532,890</b>

Notes:

Beginning in 2007, in keeping with the definition of "Suppliers of Goods and Services," the following payments have been excluded from this report: remittances of employee deductions, remittances to other taxing authorities and various categories of other refunds.

Prepared under Financial Information Regulation, Schedule 1, section 6(2), (3), (4), (5) and (6)

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER  
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES  
FOR THE YEAR ENDED DECEMBER 31, 2018

Total Expenditures per Consolidated Statement of Operations	156,298,342
Reconciling items:	
2018 Capital Purchases	16,574,463
Tangible capital asset write downs	(237,357)
Tangible capital asset amortization	(14,910,439)
Salaries and benefits	(84,951,995)
Benefits paid by employers	15,479,231
Recovery from third party	(1,240,905)
Vendor payment recorded to balance sheet accounts	2,627,410
Non-cash adjustments	(105,860)
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Adjusted Consolidated Expenditures	89,532,890

Prepared under Financial Information Regulation, Schedule 1, section 6(2), (3), (4), (5) and (6)

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER  
STATEMENT OF PAYMENTS OF GRANTS OR CONTRIBUTIONS  
FOR THE YEAR ENDED DECEMBER 31, 2018

Name	Amount
Air Cadets of Canada	1,500.00
Athletics for Kids Financial Assistance	1,000.00
Autism Society of BC	1,000.00
Avalon Recovery Society	7,000.00
BC Boys Choir	1,500.00
BC Pets and Friends	3,000.00
Big Sisters of BC	2,000.00
Canadian Mental Health Association	7,297.00
Canadian Red Cross Society	1,550.00
Capilano Community Services Society	3,000.00
Cerebral Palsy Association of BC	700.00
Change the World Foundation	5,000.00
Children of the Street Society	5,000.00
Chor Leoni Men's Choir	1,100.00
COHO Society of the North Shore	5,000.00
Crisis Intervention & Suicide	3,000.00
Deep Cove Chamber Soloists Society	1,000.00
DNV - Advisory Committee on Disability Issues	2,394.88
Dundarave Festival of Lights	1,000.00
Eagle Harbour Service Association	500.00
Family Services of the North Shore	18,000.00
Friend 2 Friend Social Learning Society	1,000.00
Gleneagles Golf Club Society	1,000.00
Gleneagles Scottish Country Dance Club	500.00
Hollyburn Family Services Society	30,500.00
Laudate Singers Society	2,000.00
Lionsview Seniors Planning Society	5,700.00
Lookout Housing and Health Society	10,000.00
Metro Vancouver Crime Stoppers	5,500.00
North Shore Celtic Ensemble	2,000.00
North Shore Community Resource Society	13,000.00
North Shore ConneXions Society	4,000.00
North Shore Crisis Services Society	10,000.00
North Shore Disability Resource Centre	7,500.00
North Shore Division of Family Practice	2,000.00
North Shore Keep Well Society	2,000.00
North Shore Light Opera Society	1,800.00
North Shore Meals On Wheels	2,000.00
North Shore Multicultural Society	6,700.00
North Shore Music Academy Society	666.00
North Shore Neighbourhood House	4,500.00
North Shore Polish Association	500.00
North Shore Restorative Justice Society	18,000.00
North Shore Safety Council	2,000.00

Prepared under Financial Information Regulation, Schedule 1, section 7(2)(b).

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER  
STATEMENT OF PAYMENTS OF GRANTS OR CONTRIBUTIONS  
FOR THE YEAR ENDED DECEMBER 31, 2018

<b>Name</b>	<b>Amount</b>
North Shore Stroke Recovery Centre	4,600.00
North Shore Volunteers for Seniors	4,000.00
North Shore Women's Centre Society	5,000.00
North Vancouver Community Arts Council	4,500.00
Pacific Spirit Choir	1,350.00
Pandora's Vox Vocal Ensemble Society	2,500.00
Pathways Serious Mental Illness Society	5,000.00
Presentation House Theatre	2,500.00
Properties Family Hub Society	4,250.00
Rotary Club of West Vancouver	500.00
Rotary Clubs of North Vancouver	1,000.00
Sharing Abundance Association	6,500.00
Sinfonia Orchestra of the North Shore	2,000.00
SPCA, BC - Vancouver Regional	140,330.62
Special Olympics British Columbia	2,500.00
Spectrum Mothers Support Society	3,500.00
Spinal Cord Injury BC	1,000.00
Theatre West Vancouver	3,000.00
Third West Vancouver Scout Group	400.00
Tri-Municipal Initiatives	5,000.00
Vancouver Adaptive Snow Sports	1,250.00
Vancouver Chamber Music Society	1,250.00
Volunteer Cancer Drivers Society	2,000.00
Washington Kids Fund	1,000.00
West Vancouver Adult Community Band	500.00
West Vancouver Community Arts Council	25,000.00
West Vancouver Historical Society	2,000.00
West Vancouver Marine Rescue	5,000.00
West Vancouver Track & Field Club	2,000.00
West Vancouver Youth Band	8,250.00
WV Fire Service Museum & Archive Society	5,000.00
Youth Competition & Leadership Fund	3,072.00
<b>Total Payments of Grants or Contributions</b>	<b>460,160.50</b>

Prepared under Financial Information Regulation, Schedule 1, section 7(2)(b).