

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER

2019 STATEMENT OF FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2019

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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 22, 2020, approved by resolution the schedules and statements included in this Statement of Financial Information, produced under the *Financial Information Act*.



Isabel Gordon, MBA, CPA, CA
Director, Financial Services
June 22, 2020



Mary-Ann Booth
Mayor on behalf of Council
June 22, 2020

Prepared pursuant to Financial Information Regulation Schedule 1, section 9

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
MANAGEMENT REPORT FOR 2019

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,



Isabel Gordon
Director, Financial Services
June 22, 2020

Prepared pursuant to Financial Information Regulation, Schedule 1, section 9



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600 Cathedral Place
925 West Georgia Street
Vancouver BC V6C 3L2 Canada

Independent Auditor's Report

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, 2019 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, 2019 and its consolidated results of operations, changes in net financial assets, and 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 4, 2020

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
STATEMENT OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2019

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

CONSOLIDATED FINANCIAL STATEMENTS

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at December 31, 2019

| | 2019 | 2018 |
|---|--------------------|--------------------|
| FINANCIAL ASSETS | | |
| Cash | 45,727,150 | 151,726,285 |
| Investments (Note 3) | 116,540,355 | 5,814,984 |
| Accounts Receivable | | |
| Property Taxes | 3,888,792 | 2,581,113 |
| Other | 20,774,129 | 17,506,440 |
| Due from Other Governments | 8,155,002 | 6,862,119 |
| Other Assets | 21,243 | 21,243 |
| | 195,106,671 | 184,512,183 |
| LIABILITIES | | |
| Accounts Payable and Accrued Liabilities | 27,250,425 | 16,480,958 |
| Employee Future Benefits Payable (Note 4) | 5,473,476 | 5,269,113 |
| Deferred Revenue and Deposits (Note 5) | 52,220,552 | 55,115,090 |
| Deferred Development Cost Charges (Note 6) | 23,940,355 | 23,990,808 |
| Debt (Note 7) | 31,742,812 | 33,009,981 |
| | 140,627,620 | 133,865,950 |
| NET FINANCIAL ASSETS | 54,479,051 | 50,646,233 |
| NON-FINANCIAL ASSETS | | |
| Inventories | 830,671 | 837,228 |
| Prepaid Expenses | 1,306,109 | 1,216,581 |
| Tangible Capital Assets (Schedules 2 and 3) | 507,842,415 | 495,890,312 |
| Restricted Investments (Note 3) | 4,334,708 | 4,077,615 |
| | 514,313,903 | 502,021,735 |
| ACCUMULATED SURPLUS (Note 8) | 568,792,954 | 552,667,968 |

See accompanying notes to the 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

CONSOLIDATED FINANCIAL STATEMENTS

CONSOLIDATED STATEMENT OF OPERATIONS

For the year ended December 31, 2019

| | 2019 Budget (Note 15) | 2019 Actual | 2018 Actual |
|--|--------------------------|----------------|----------------|
| REVENUE | | | |
| General Taxation (Note 12) | 75,190,380 | 75,226,557 | 71,482,401 |
| Fees & Charges | 59,483,343 | 59,531,881 | 55,802,620 |
| Licences & Permits | 8,017,870 | 7,080,511 | 9,312,036 |
| Other Revenue | 4,544,057 | 4,818,896 | 4,826,105 |
| Government Grants | 1,066,430 | 1,407,043 | 1,136,645 |
| Transit Reimbursements | 18,122,273 | 18,333,382 | 19,252,447 |
| Development Cost Charges | - | 2,503,887 | 208,283 |
| Other Contributions for Capital | 2,000 | 2,509,622 | 1,052,394 |
| Third Party Works | 2,548,283 | 2,760,059 | 3,521,849 |
| Interest Earned on Investments | 4,667,734 | 4,416,053 | 2,357,915 |
| | 173,642,370 | 178,587,892 | 168,952,695 |
| Community Amenities Received from Developers (Note 14) | - | 219,000 | 14,385,743 |
| Gain on Sale of Land | - | - | 1,802,094 |
| | 173,642,370 | 178,806,892 | 185,140,532 |
| EXPENSES | | | |
| General Government | 26,737,022 | 24,930,764 | 22,713,826 |
| Public Safety | 35,743,486 | 35,836,817 | 34,247,649 |
| Engineering & Transportation | 12,938,734 | 13,963,191 | 11,613,174 |
| Planning, Lands & Permits | 5,342,114 | 5,977,939 | 5,372,003 |
| Recreation & Library | 30,621,487 | 31,627,150 | 29,487,337 |
| Water Utility | 11,545,035 | 10,180,640 | 11,908,090 |
| Sewer Utility | 13,098,716 | 13,138,449 | 13,422,039 |
| Solid Waste | 7,001,352 | 6,973,431 | 6,460,556 |
| Cemetery | 703,136 | 699,200 | 736,928 |
| Golf | 865,435 | 939,207 | 1,016,037 |
| Transit | 18,122,273 | 18,333,382 | 19,252,447 |
| Library Foundation | - | 81,736 | 68,256 |
| | 162,718,789 | 162,681,907 | 156,298,342 |
| ANNUAL SURPLUS | 10,923,581 | 16,124,985 | 28,842,190 |
| Accumulated Surplus, Beginning of Year | 552,667,969 | 552,667,969 | 523,825,778 |
| ACCUMULATED SURPLUS, END OF YEAR | 563,591,549 | 568,792,954 | 552,667,968 |

See accompanying notes to the Financial Statements.

CONSOLIDATED FINANCIAL STATEMENTS

CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

For the year ended December 31, 2019

| | 2019 Budget (Note 15) | 2019 Actual | 2018 Actual |
|--|--------------------------|---------------------|----------------|
| ANNUAL SURPLUS | 10,923,581 | 16,124,985 | 28,842,190 |
| CHANGES IN TANGIBLE CAPITAL ASSETS | | | |
| Acquisitions of Tangible Capital Assets | (51,164,000) | (28,155,775) | (16,574,463) |
| Contributed Tangible Capital Assets | - | - | - |
| Amortization Expense | 15,427,635 | 15,427,635 | 14,910,439 |
| Loss on Disposal of Tangible Capital Assets | 776,037 | 776,037 | 237,357 |
| | (34,960,328) | (11,952,103) | (1,426,666) |
| CHANGES IN OTHER NON-FINANCIAL ASSETS | | | |
| Acquisition of Inventories | - | (830,671) | (837,228) |
| Acquisition of Prepaid Expenses | - | (1,306,109) | (1,216,581) |
| Use of Inventories | - | 837,228 | 728,155 |
| Use of Prepaid Expenses | - | 1,216,581 | 1,060,606 |
| Restricted Investment | - | (257,093) | 483,072 |
| | | (340,064) | 218,024 |
| INCREASE (DECREASE) IN NET FINANCIAL ASSETS | (24,036,748) | 3,832,818 | 27,633,548 |
| Net Financial Assets, Beginning of Year | 50,646,233 | 50,646,233 | 23,012,685 |
| NET FINANCIAL ASSETS (DEBT), END OF YEAR | 26,609,485 | 54,479,051 | 50,646,233 |

See accompanying notes to the Financial Statements.

CONSOLIDATED FINANCIAL STATEMENTS

CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended December 31, 2019

| | 2019 | 2018 |
|---|----------------------|---------------------|
| OPERATING TRANSACTIONS | | |
| Annual Surplus | 16,124,985 | 28,842,190 |
| Non-Cash Items Included in Annual Surplus | | |
| Amortization Expense | 15,427,635 | 14,910,439 |
| Loss on Disposal of Tangible Capital Assets | 776,037 | 237,357 |
| Development Cost Charge Revenue Recognized | (2,503,887) | (208,283) |
| Contributed Tangible Capital Assets | - | - |
| Actuarial Adjustment Recognized on Debt | (240,072) | (195,308) |
| Changes in Other Non-Cash Working Capital | | |
| Tax Receivable | (1,307,680) | (632,148) |
| Accounts Receivable | (3,267,689) | (1,115,680) |
| Due from Other Governments | (1,292,883) | (2,192,931) |
| Inventories | 6,556 | (109,073) |
| Prepaid Expenses | (89,528) | (155,975) |
| Accounts Payable and Accrued Liabilities | 10,769,467 | (1,070,192) |
| Employee Future Benefits Payable | 204,362 | 172,229 |
| Deferred Revenue and Deposit | (2,894,538) | 180,974 |
| | 31,712,766 | 38,663,598 |
| CAPITAL TRANSACTIONS | | |
| Acquisitions of Tangible Capital Assets | (28,155,775) | (16,574,463) |
| | (28,155,775) | (16,574,463) |
| FINANCING TRANSACTIONS | | |
| Development Cost Charges Received, including Interest | 2,453,434 | 904,587 |
| Debt Principal Repaid | (1,027,097) | (1,027,097) |
| | 1,426,337 | (122,510) |
| INVESTING TRANSACTIONS | | |
| Net Decrease (Increase) in Investments | (110,982,463) | 49,272,531 |
| | (110,982,463) | 49,272,531 |
| INCREASE/(DECREASE) IN CASH | (105,999,135) | 71,239,157 |
| Cash, Beginning of Year | 151,726,285 | 80,487,128 |
| CASH, END OF YEAR | 45,727,150 | 151,726,285 |

See accompanying notes to the Financial Statements.

CONSOLIDATED FINANCIAL STATEMENTS

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

For the year ended December 31, 2019

| | GENERAL FUND | | | | | | Total |
|---|---------------------|---------------------|---|-----------------------------------|------------------------|-------------------|----------------|
| | General Government | Public Safety | Engineering, Environment and Transportation | Planning and Development Services | Recreation and Library | Unallocated | |
| REVENUE | | | | | | | |
| General Taxation (Note 12) | 499,178 | - | - | - | - | 74,727,379 | 75,226,557 |
| Fees and Charges | 95,420 | 582,832 | 694,488 | - | 11,866,347 | 2,616,036 | 15,855,123 |
| Licences and Permits | - | 1,478,087 | 327,882 | 5,216,900 | 57,642 | - | 7,080,511 |
| Other Revenue | 2,156,425 | 126,934 | 65,842 | 476,294 | 263,371 | 1,432,425 | 4,521,291 |
| Government Grants | 27,551 | 832,533 | 3,060 | (16,800) | 189,290 | 371,410 | 1,407,043 |
| Transit Reimbursements | - | - | - | - | - | - | - |
| Development Cost Charges | 22,500 | - | 3,135 | - | 258,138 | - | 283,773 |
| Other Contributions for Capital | 100,476 | 9,453 | 594,838 | - | 703,167 | 150,000 | 1,557,934 |
| Third Party Works | - | - | 2,741,878 | - | 18,181 | - | 2,760,059 |
| Interest Earned on Investments | 7,087 | - | - | - | - | 3,876,067 | 3,883,153 |
| Community Amenities Received from Developer | - | - | - | - | - | 219,000 | 219,000 |
| Gain on Sale of Land | - | - | - | - | - | - | - |
| | 2,908,637 | 3,029,839 | 4,431,121 | 5,676,394 | 13,356,137 | 83,392,317 | 112,794,445 |
| EXPENSES | | | | | | | |
| Salaries and Benefits | 12,564,635 | 30,051,924 | 3,304,272 | 4,902,336 | 19,741,354 | - | 70,564,520 |
| Supplies and Other Expenses | 5,779,536 | 4,483,017 | 1,709,066 | 938,267 | 6,138,374 | - | 19,048,261 |
| Professional and Consulting | 434,946 | 80,650 | 52,987 | - | 104,373 | - | 672,956 |
| Recoveries and Allocations | (167,077) | 181,877 | 619,170 | 7,602 | 178,719 | - | 820,292 |
| Legal | 698,377 | 18,995 | - | 51,285 | 1,434 | - | 770,091 |
| Grants in Aid | 500,000 | - | - | - | 473,155 | - | 973,155 |
| Property and Liability Insurance | 952,493 | - | - | - | - | - | 952,493 |
| Tangible Capital Asset Maintenance | 992,282 | 435,597 | 1,142,995 | 12,199 | 955,890 | - | 3,538,962 |
| Tangible Capital Asset Amortization | 1,892,443 | 584,757 | 3,669,022 | 54,648 | 3,991,085 | - | 10,191,955 |
| Net Loss on Sale of Tangible Capital Asset | - | - | 721,671 | 11,601 | 42,764 | - | 776,037 |
| Interest and Other Bank Charges | 560,469 | - | - | - | - | - | 560,469 |
| Interest on Long Term Debt | 722,662 | - | - | - | - | - | 722,662 |
| Third Party Works | - | - | 2,744,009 | - | - | - | 2,744,009 |
| | 24,930,764 | 35,836,817 | 13,963,191 | 5,977,939 | 31,627,150 | - | 112,335,861 |
| ANNUAL SURPLUS/(DEFICIT) | (22,022,127) | (32,806,978) | (9,532,070) | (301,544) | (18,271,013) | 83,392,317 | 458,584 |

| WATER UTILITY FUND | SEWER UTILITY FUND | SOLID WASTE FUND | CEMETERY FUND | GOLF FUND | TRANSIT BLUE BUS | LIBRARY FOUNDATION | 2019 | 2018 |
|--------------------|--------------------|------------------|---------------|-----------|------------------|--------------------|-------------|-------------|
| - | - | - | - | - | - | - | 75,226,557 | 71,482,401 |
| 16,640,716 | 18,042,542 | 6,834,645 | 1,107,178 | 1,051,678 | - | - | 59,531,881 | 55,802,620 |
| - | - | - | - | - | - | - | 7,080,511 | 9,312,036 |
| - | - | - | 181,174 | - | - | 116,431 | 4,818,896 | 4,826,105 |
| - | - | - | - | - | - | - | 1,407,043 | 1,136,645 |
| - | - | - | - | - | 18,333,382 | - | 18,333,382 | 19,252,447 |
| - | 2,220,114 | - | - | - | - | - | 2,503,887 | 208,283 |
| 397,015 | 548,592 | - | 2,500 | 3,582 | - | - | 2,509,622 | 1,052,394 |
| - | - | - | - | - | - | - | 2,760,059 | 3,521,849 |
| 3,400 | - | - | - | - | - | 529,500 | 4,416,053 | 2,357,915 |
| - | - | - | - | - | - | - | 219,000 | 14,385,743 |
| - | - | - | - | - | - | - | - | 1,802,094 |
| 17,041,130 | 20,811,248 | 6,834,645 | 1,290,852 | 1,055,260 | 18,333,382 | 645,931 | 178,806,892 | 185,140,532 |
| 1,825,166 | 1,716,892 | 363,249 | 493,281 | 461,722 | 13,207,606 | - | 88,632,436 | 84,951,995 |
| 5,333,179 | 7,422,847 | 6,104,723 | 157,126 | 363,020 | 4,825,412 | 49,547 | 43,304,115 | 41,387,214 |
| - | - | 16,750 | - | - | 13,401 | 31,034 | 734,140 | 783,306 |
| 360,596 | 155,713 | 488,709 | 38,979 | 107,709 | 258,559 | - | 2,230,557 | 2,335,455 |
| - | - | - | - | - | 28,406 | - | 798,497 | 657,912 |
| - | - | - | - | - | - | - | 973,155 | 960,161 |
| - | - | - | - | - | - | 1,155 | 953,648 | 962,310 |
| 477,627 | 606,545 | - | 9,815 | 6,756 | - | - | 4,639,705 | 4,003,885 |
| 1,999,228 | 3,236,452 | - | - | - | - | - | 15,427,635 | 14,910,439 |
| - | - | - | - | - | - | - | 776,037 | 237,357 |
| - | - | - | - | - | - | - | 560,469 | 527,371 |
| 184,845 | - | - | - | - | - | - | 907,507 | 1,079,119 |
| - | - | - | - | - | - | - | 2,744,009 | 3,501,817 |
| 10,180,640 | 13,138,449 | 6,973,431 | 699,200 | 939,207 | 18,333,382 | 81,736 | 162,681,907 | 156,298,342 |
| 6,860,490 | 7,672,799 | (138,786) | 591,652 | 116,053 | - | 564,195 | 16,124,985 | 28,842,190 |

FINANCIAL STATEMENTS

SCHEDULE 2: TANGIBLE CAPITAL ASSET CONTINUITY SCHEDULE

For the year ended December 31, 2019

| | Land | Land Improvements | Buildings | Machinery, Furniture & Equipment | Vehicles |
|---|--------------------|------------------------------|-------------------|---|------------------|
| COST | | | | | |
| Opening Balance | 138,660,997 | 29,715,896 | 127,155,993 | 8,491,466 | 16,243,363 |
| Add: Additions | | 1,704,554 | 2,570,267 | 509,088 | 1,342,765 |
| Less: Disposals | | (60,435) | - | - | (782,313) |
| Closing Balance | 138,660,997 | 31,360,015 | 129,726,260 | 9,000,554 | 16,803,814 |
| ACCUMULATED AMORTIZATION | | | | | |
| Opening Balance | - | 17,850,144 | 37,116,607 | 5,287,248 | 9,677,002 |
| Add: Amortization | - | 1,012,631 | 4,101,859 | 740,664 | 1,186,825 |
| Less: Accumulated Amortization on Disposals | - | (47,616) | - | - | (720,499) |
| Closing Balance | - | 18,815,160 | 41,218,466 | 6,027,912 | 10,143,328 |
| NET BOOK VALUE, YEAR END 2019 | 138,660,997 | 12,544,855 | 88,507,793 | 2,972,642 | 6,660,487 |

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

| Infrastructure | | | | |
|-------------------------------|--------------------|--------------------|---------------------------|---------------------------|
| Transportation Infrastructure | Water | Sanitary Sewer | Assets Under Construction | 2019 Total |
| 99,422,823 | 153,562,671 | 228,564,154 | 11,918,821 | 813,736,183 |
| 3,213,179 | 4,802,775 | 8,679,924 | 5,333,223 ¹ | 28,155,775 |
| <u>(2,929,838)</u> | <u>(692,410)</u> | <u>(4,411,166)</u> | | <u>(8,876,161)</u> |
| 99,706,164 | 157,673,037 | 232,832,912 | 17,252,044 | 833,015,796 |
| 39,849,296 | 65,820,324 | 142,245,249 | - | 317,845,871 |
| 3,149,975 | 1,999,228 | 3,236,452 | - | 15,427,635 |
| <u>(2,636,086)</u> | <u>(575,692)</u> | <u>(4,120,231)</u> | - | <u>(8,100,125)</u> |
| 40,363,185 | 67,243,860 | 141,361,470 | - | 325,173,381 |
| 59,342,979 | 90,429,177 | 91,471,442 | 17,252,044 | 507,842,415 |

CONSOLIDATED FINANCIAL STATEMENTS

SCHEDULE 3: TANGIBLE CAPITAL ASSET CONTINUITY SCHEDULE (Prior Year)

For the year ended December 31, 2018

| | Land | Land Improvements | Buildings | Machinery, Furniture & Equipment | Vehicles |
|---|--------------------|-------------------|--------------------|----------------------------------|-------------------|
| COST | | | | | |
| Opening Balance | 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) |
| Closing Balance | 138,660,997 | 29,715,896 | 127,155,993 | 8,491,466 | 16,243,363 |
| ACCUMULATED AMORTIZATION | | | | | |
| 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) |
| Closing Balance | - | 17,850,144 | 37,116,607 | 5,287,248 | 9,677,002 |
| NET BOOK VALUE, YEAR END 2018 | 138,660,997 | 11,865,751 | 90,039,386 | 3,204,218 | 6,566,361 |

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

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

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2019

1. OPERATIONS

The Corporation of 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 consolidated 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 consolidated financial statements include the assets, liabilities, revenues, expenses and changes in the net financial assets 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.

(v) 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.

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2019

(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 (Schedules 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) |
|-----------------------|----------------------------------|---------------------------|
| general | land | n/a |
| | land improvements | 10 – 50 |
| | buildings | 30 – 100 |
| | machinery, furniture & equipment | 4 – 15 |
| | vehicles | 5 – 15 |
| infrastructure | 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.

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2019

(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 GIC, MFA Money Market Fund, Intermediate 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) 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).

(k) 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.

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2019

3. INVESTMENTS

| | 2019 | 2018 |
|--|--------------------|-----------|
| Municipal Finance Authority of BC Investment pools | | |
| Money Market Fund | 10,202 | 10,017 |
| Intermediate Fund | 28,731 | 28,086 |
| <hr/> | | |
| Guaranteed Investment Certificates | 116,504,422 | 5,776,881 |
| <hr/> | | |
| Total Investments | 116,540,355 | 5,814,984 |

The District moved CIBC and National Bank High Interest Saving accounts (cash equivalents) to HSBC and BMO Bank GICs. The lengths and interest rates of those GICs vary depending on the date of purchase. The District has a total of \$116,540,422 invested with the maturity dates ranging from January 6, 2020 to July 19, 2020, and the interest rates ranging from 2.75% to 3.05%.

Interest earned by investments for the year ended December 31, 2019 totalled \$4,862,095 (2018 2,992,741).

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

| | 2019 | 2018 |
|---|------------------|-----------|
| Leith Wheeler Fixed Income Fund | 2,070,475 | 1,897,251 |
| Leith Wheeler International Fund | 369,444 | 406,842 |
| Leith Wheeler Money Market Fund | 1,467 | 23,915 |
| Leith Wheeler U.S. Equity Fund | 558,921 | 490,208 |
| Leith Wheeler Canadian Equity Fund Series B | 1,331,485 | 1,259,399 |
| RBC Direct Investing | 2,916 | - |
| <hr/> | | |
| | 4,334,708 | 4,077,615 |

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2019

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, 2019.

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

| | 2019 | 2018 |
|--|-----------------------|----------------|
| Discount rate | 2.60% | 3.20% |
| Expected future inflation rate | 2.50% | 2.50% |
| Expected wage increases | 2.58% to 4.63% | 2.58% to 4.63% |
| Estimated average remaining service life | 11 years | 11 years |

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

| | 2019 | 2018 |
|----------------------------|------------------|-----------|
| Non-vested sick leave | 2,343,137 | 2,262,600 |
| Vacation at retirement | 942,797 | 842,600 |
| Retirement allowance | 2,372,578 | 2,189,300 |
| Sick leave gratuity pay | 781,378 | 651,500 |
| | 6,439,890 | 5,946,000 |
| Unamortized actuarial loss | (966,414) | (676,887) |
| | 5,473,476 | 5,269,113 |

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

| | 2019 | 2018 |
|---|------------------|-----------|
| Accrued benefit obligation, beginning of year | 5,946,000 | 5,942,400 |
| Current service costs | 531,700 | 539,100 |
| Interest costs | 199,400 | 181,300 |
| Plan amendments | | |
| Actual benefits paid | (600,005) | (629,385) |
| Actuarial (gain)/loss arising in the period | 362,795 | (87,415) |
| Accrued benefit obligation, end of year | 6,439,890 | 5,946,000 |
| Unamortized actuarial loss | (966,414) | (676,887) |
| | 5,473,476 | 5,269,113 |

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2019

5. DEFERRED REVENUE AND DEPOSITS

| | 2019 | 2018 |
|--------------------------------------|-------------------|------------|
| Long-Term Prepaid Lease | 13,560,241 | 13,676,241 |
| Prepaid Taxes | 7,734,966 | 6,820,262 |
| Deposits | 24,007,832 | 28,553,156 |
| Memberships, Fees and Other Revenues | 6,917,513 | 6,065,431 |
| | 52,220,552 | 55,115,090 |

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 2019 and 2018.

Continuity of Deferred Development Cost Charges:

| | Opening Balances | Current Receipts | Interest Earned | Amounts Spent | Closing Balance |
|---------------------------|-----------------------------|-----------------------------|----------------------------|--------------------------|----------------------------|
| General Fund | | | | | |
| Highways | 6,214,681 | 125,663 | 188,325 | - | 6,528,669 |
| Underground Wiring | 1,598,102 | 37,830 | 42,215 | (211,421) | 1,466,726 |
| Parks and Open Space | 10,820,330 | 1,236,588 | 412,159 | (72,352) | 12,396,725 |
| | 18,633,113 | 1,400,081 | 642,699 | (283,773) | 20,392,120 |
| Water Utility Fund | 1,116,706 | 78,895 | 34,685 | - | 1,230,286 |
| Sewer Utility Fund | 4,240,989 | 200,144 | 96,930 | (2,220,114) | 2,317,949 |
| | 23,990,808 | 1,679,120 | 774,314 | (2,503,887) | 23,940,355 |

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 For the Year Ended December 31, 2019

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:

| | 2019 | 2018 |
|--------------------------------------|--------------------|-------------|
| Various Infrastructure Loans* | 33,009,981 | 34,232,385 |
| Repayments and actuarial adjustments | (1,267,169) | (1,222,404) |
| | 31,742,812 | 33,009,981 |

*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 |
|--------------|-------------------|-----------------------|-------------------|
| 2020 | 1,054,477 | 1,313,586 | 2,368,063 |
| 2021 | 1,054,477 | 1,361,716 | 2,416,193 |
| 2022 | 1,054,477 | 1,411,623 | 2,466,100 |
| 2023 | 1,054,477 | 1,463,373 | 2,517,850 |
| 2024 | 986,977 | 1,517,035 | 2,504,013 |
| 2025 to 2046 | 16,799,391 | 24,675,479 | 41,474,870 |
| Total | 22,004,277 | 31,742,812 | 53,747,088 |

8. ACCUMULATED SURPLUS

Accumulated surplus is represented by:

| | 2019 | 2018 |
|------------------------------------|---------------------|--------------|
| Unappropriated Deficit | (16,673,378) | (17,123,331) |
| Reserve Funds (Note 9) | 102,846,750 | 100,759,164 |
| Investment in Non-Financial Assets | 482,619,583 | 469,032,136 |
| Appropriated Surplus | 568,792,954 | 552,667,968 |

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

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.

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2019

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 8, 2018 Council amended the Endowment Fund to set the threshold value at \$18,000,000. The balance in the fund at December 31, 2019 was \$30,021,519 (2018 \$30,322,706). 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 remains unchanged at December 31, 2019 (2018 \$541,676). The balance in the fund on December 31, 2019 was \$568,497 (2018 \$556,523).
- (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 or 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.
- (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.

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2019

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) **Affordable Housing Fund**
Affordable housing fund is designed to support the development of below market housing to low income residents.
- (c) **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.
- (d) **Capital Reserves**
These reserves are designated for the periodic replacement of specified assets or retirement of debt.
- (e) **Borrowed Funds – Police Services Municipal Hall Building**
This fund holds unused MFA debt proceeds for the new public safety building. The building was completed in 2018, the remaining balance was used as the funding source for 2019 capital projects.
- (f) **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.
- (g) **Land Reserve**
This fund was established in 2018 and is used to capture the proceeds of land sales.
- (h) **Solid Waste Reserve**
Net revenue or expense from solid waste operations are transferred to or from this fund annually. This reserve is used as a contingency for landfill remediation and rate stabilization should solid waste collection costs increase.
- (i) **Golf Development Reserve**
Net revenues or 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.
- (j) **Cemetery Development Reserve**
Net revenues or expenses from cemetery operations are transferred to or from this fund annually. These funds are for cemetery development generally, and may be expended within general budgetary authority.

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2019

Continuity of Reserve Funds is as follows:

| | Opening Balance | Revenues & Transfers | Interest Earned | Expenditures & Transfers | Closing Balance |
|--|--------------------|-------------------------|--------------------|-----------------------------|--------------------|
| General Fund | | | | | |
| Endowment Fund * | 30,322,706 | 423,221 | 891,787 | (1,616,195) | 30,021,519 |
| Youth Activity Reserve Fund * | 556,523 | - | 16,626 | (4,652) | 568,497 |
| Public Arts Reserve Fund * | 126,434 | 150,000 | 5,684 | (23,930) | 258,188 |
| Amenity Contributions Fund | 29,527,835 | 219,000 | 859,711 | (1,960,593) | 28,645,953 |
| Affordable Housing | 5,151,890 | - | 150,900 | (243,750) | 5,059,041 |
| Operating Reserves | 4,961,921 | 99,217 | | (3,108,809) | 1,952,329 |
| Capital Reserves | 2,394,860 | 599,833 | 72,082 | (295,548) | 2,771,227 |
| Borrowed Funds: Police Services Municipal Hall Building | 402,803 | - | - | (402,803) | - |
| Capital Facilities Reserve * | 3,640,182 | 7,236,796 | 136,351 | (4,373,899) | 6,639,430 |
| Capital Infrastructure Reserve * | 5,659,602 | 4,240,000 | 117,639 | (7,717,060) | 2,300,181 |
| Capital Equipment Reserve* | 1,726,816 | 3,236,190 | 56,019 | (2,955,218) | 2,063,807 |
| Operational Reserve | 453,541 | 1,055,000 | 15,280 | (943,416) | 580,405 |
| Land Reserve | 1,579,061 | 99,347 | 45,785 | (1,258,326) | 465,867 |
| Total General Fund | 86,504,175 | 17,358,604 | 2,367,864 | (24,904,199) | 81,326,445 |
| Other Fund | | | | | |
| Water Reserve Fund * | 2,762,902 | 4,180,244 | 82,887 | (489,358) | 6,536,675 |
| Sewer & Drainage Reserve Fund* | 6,340,188 | 4,144,195 | 190,206 | - | 10,674,589 |
| Solid Waste Reserve Fund | 3,067,063 | - | - | (228,786) | 2,838,277 |
| Golf Development Reserve | 6,789 | 19,462 | 204 | - | 26,455 |
| Cemetery Development Reserve | 2,078,047 | - | 62,341 | (696,079) | 1,444,309 |
| Total Other Fund | 14,254,989 | 8,343,901 | 335,638 | (1,414,223) | 21,520,305 |
| Total Reserve Funds | 100,759,164 | 25,702,505 | 2,703,502 | (26,318,422) | 102,846,750 |

* 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. CN and the District are now working collaboratively to complete a settlement agreement with the intention to resolve the legal dispute entirely.

(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, 2019, the plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 905 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, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The District paid \$7,383,598 (2018 \$7,128,533) for employer contributions while employees contributed \$6,022,688 (2018 \$5,792,717) to the plan in fiscal 2019.

The next valuation will be as at December 31, 2021, with results available in 2022.

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.

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2019

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, Ambleview 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, 2019, the cumulative amount deferred totalled \$408,604 (2018 \$384,286).

(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.

(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 to 20 - \$744,250 or \$38.11 per square foot

Years 21 to 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 22nd 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.

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2019

12. TAXATION AND UTILITY USER FEE REVENUES

| | 2019 | 2019 | 2018 |
|----------------------------------|--------------------|--------------------|-------------|
| | Budget | Actual | Actual |
| Collection for District Purposes | | | |
| General Taxation | 73,761,087 | 73,850,266 | 70,078,650 |
| Payments in Lieu of Taxes | 909,630 | 869,283 | 871,974 |
| Specified Area Levies | 519,663 | 507,008 | 531,777 |
| | 75,190,380 | 75,226,557 | 71,482,401 |
| Recycling Fees & Charges | 4,462,140 | 4,519,877 | 4,401,787 |
| Solid Waste Disposal Fees | 2,353,700 | 2,314,767 | 2,305,472 |
| Water Utility Fees | 15,933,996 | 16,640,716 | 15,353,105 |
| Sewer Utility Fees | 19,229,500 | 18,042,542 | 16,143,851 |
| | 117,169,716 | 116,744,459 | 109,686,616 |

Collection for Other Agencies

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

| | 2019 | 2018 |
|-----------------------------|-------------------|------------|
| | Actual | Actual |
| Province of BC School Taxes | | |
| Residential | 69,573,136 | 40,332,653 |
| Non-residential | 6,751,886 | 6,592,484 |
| | 76,325,022 | 46,925,137 |
| Regional Transit | 12,040,909 | 12,349,337 |
| BC Assessment Authority | 2,059,978 | 2,284,268 |
| Regional District | 2,228,637 | 2,412,200 |
| Municipal Finance Authority | 10,423 | 11,104 |
| | 92,664,969 | 63,982,046 |

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 or 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.

DISTRICT OF WEST VANCOUVER
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For the Year Ended December 31, 2019

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.

WATER UTILITY FUND

Operation of the local membrane filtration facilities at Eagle Lake and 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 Regional District.

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 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."

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2019

14. COMMUNITY AMENITY CONTRIBUTIONS

Only one amenity contribution payment was received in 2019. These funds will be used for provision and improvement of community assets.

| Bylaw & Description | 2019 | 2018 |
|--|----------------|-------------------|
| Bylaw 4985, 2018 – 727 Keith Road | 219,000 | |
| 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 |
| | 219,000 | 14,385,743 |

15. 2019 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 15, 2019, 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 2019 Budget values with the addition of the budgets for tangible capital asset expenses. The adjusted budget values are then comparable to the 2019 actual values, and are the budget values shown in the Statement of Operations and the Statement of Net Financial Assets.

| | Financial Plan | 2019 Budget Adjustment for TCA[i] | As Presented on Financial Statements |
|------------------------------|----------------|-----------------------------------|--------------------------------------|
| Statement of Operations | | | |
| Revenues | 173,642,370 | - | 173,642,370 |
| Expenses | | | - |
| General Government | 23,852,298 | 2,884,724 | 26,737,022 |
| Public Safety | 34,723,133 | 1,020,354 | 35,743,486 |
| Engineering & Transportation | 7,405,046 | 5,533,688 | 12,938,734 |
| Planning, Lands & Permits | 5,263,666 | 78,449 | 5,342,114 |
| Recreation & Library | 25,631,746 | 4,989,739 | 30,621,486 |
| Water Utility | 9,068,180 | 2,476,855 | 11,545,035 |
| Sewer Utility | 9,255,719 | 3,842,997 | 13,098,716 |
| Solid Waste | 7,001,352 | - | 7,001,352 |
| Cemetery | 693,321 | 9,815 | 703,136 |
| Golf | 858,679 | 6,756 | 865,435 |
| Transit | 18,122,273 | - | 18,122,273 |
| | 141,875,412 | 20,843,376 | 162,718,789 |
| Annual Surplus | 31,766,958 | (20,843,376) | 10,923,581 |

[i] Tangible Capital Asset expenses including maintenance, amortization, write-downs and loss on disposals.

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2019

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.

| | 2019 | 2018 |
|---------------------------------|------------------|-----------|
| Cemetery Care Trust Fund | | |
| Balance, Opening | 5,928,775 | 5,662,529 |
| Additions during year | | |
| Contributions received | 220,727 | 266,246 |
| Interest Earned | 181,174 | 113,015 |
| | 6,330,676 | 6,041,790 |
| Transfer to Cemetery Operations | (181,174) | (113,015) |
| Balance, Closing | 6,149,502 | 5,928,775 |
| Other Trust Funds | 944,086 | 1,122,567 |
| | 7,093,588 | 7,051,342 |

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 E-Comm 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.

18. SUBSEQUENT EVENT

Subsequent to year end, the impact of COVID-19 in Canada and on the global economy increased significantly. The global pandemic has disrupted economic activities and supply chains. In the District, the disruption is impacting revenues from the areas of Fees & Charges, Licences & Permits, as well as interest earnings on the investment. Decreased activities are expected in asset acquisition and maintenance, and an anticipated longer period of tax and utility collection may ultimately result in reduced cash flow, this may affect the District's ability to cover current liabilities from current revenue, but, due to its strong cash reserves position, the District does not anticipate any risk of default.

Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of business disruption and the related financial impact cannot be reasonably estimated at this time.

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
STATEMENT OF LONG TERM DEBT
FOR THE YEAR ENDED DECEMBER 31, 2019

| Bylaw No. | Purpose | Maturity | Interest Rate % | Balance Owing Dec. 31, 2019 | Balance Owing Dec. 31, 2018 |
|-----------------------------|---|-----------------|----------------------------|--|--|
| 4053-4303-95 | Waterworks | 2025 | 4.17 | 879,488 | 1,009,217 |
| 4407-105 | Waterworks | 2024 | 4.90 | 2,402,411 | 2,828,901 |
| 4053-4303-105 | Waterworks | 2029 | 4.90 | 1,372,672 | 1,482,606 |
| 4845-137 | Police Services Municipal Hall Building | 2046 | 2.60 | 21,637,081 | 22,114,820 |
| 4845-1240-141 | Police Services Municipal Hall Building | 2047 | 2.80 | 5,451,160 | 5,574,437 |
| Total Long Term Debt | | | | 31,742,812 | 33,009,981 |

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, 2019

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, 2019**

| Name | Title | Base | Taxable Benefit | Total Remuneration | Expense |
|-------------------------------------|--------------|----------------|------------------------|---------------------------|----------------|
| Booth, Mary-Ann | Mayor | 126,122 | 1,429 | 127,551 | 922 |
| Soprovich, William | Councillor | 52,200 | 450 | 52,650 | |
| Gamboli, Nora | Councillor | 52,200 | 207 | 52,407 | 475 |
| Cameron, Richard (Craig) | Councillor | 52,200 | 927 | 53,127 | 475 |
| Wong, Marcus | Councillor | 52,200 | 694 | 52,895 | 2,829 |
| Lambur, Peter | Councillor | 52,200 | 1,620 | 53,820 | 2,140 |
| Thompson, Sharon | Councillor | 52,200 | 207 | 52,407 | 1,940 |
| Totals for Mayor and Council | | 439,325 | 5,534 | 444,858 | 8,781 |

| Employee Name | Title | Base salary | Other | Total Remuneration | Expense |
|--------------------------|---|--------------------|--------------|---------------------------|----------------|
| Abney, Jillian | Supervisor | 83,715 | 21,018 | 104,733 | 2,367 |
| Adamo, Jeffrey | Firefighter | 98,450 | 6,446 | 104,896 | 100 |
| Agostino, Vince | Utility worker | 75,148 | 10,436 | 85,584 | 691 |
| Aguilar, David | Senior Network Administrator | 100,652 | 1,535 | 102,187 | 117 |
| Allen, Earl | Carpenter | 77,459 | 868 | 78,327 | 681 |
| Almas, Sarah | Manager, Bylaw Services | 115,748 | 1,434 | 117,182 | 4,175 |
| Ambor, Corinne | Parks Stewardship Manager | 116,212 | 4,434 | 120,646 | 630 |
| An, Yong Wei (Gordon) | Maintenance Chargehand | 84,439 | 23,899 | 108,337 | 148 |
| Anton, Damian | Firefighter | 102,044 | 7,887 | 109,930 | - |
| Arthur, Leah | Executive Assistant | 77,602 | 858 | 78,460 | 1,981 |
| Attieh, Thomas | Captain | 123,708 | 5,032 | 128,740 | 30 |
| Awan, Tahir | IT Project Coordinator | 92,655 | 2,028 | 94,683 | 2,127 |
| Backer, Julie | Librarian | 77,117 | 959 | 78,076 | - |
| Badaraco, Adriano | Inspector | 84,461 | 6,657 | 91,118 | 2,095 |
| Bahia, Harjit | Maintenance Supervisor-Transit | 105,722 | 5,837 | 111,559 | 451 |
| Bailey, Richard (Jim) | Director, Planning, Lands, Permit | 192,005 | 17,177 | 209,183 | 1,070 |
| Banks, Andrew | Senior Manager, Parks | 147,939 | 6,177 | 154,116 | 3,589 |
| Bates, Phil | Manager, Engineering Services | 147,085 | 4,577 | 151,662 | 2,656 |
| Batistini, Fabio | Captain | 124,163 | 7,303 | 131,466 | - |
| Beatty, Gerald (Jed) | Park Attendant Red Circled | 82,141 | 415 | 82,556 | 290 |
| Beckett, Arleta | Manager, Community Development, Youth & Family | 116,856 | 1,434 | 118,290 | 712 |
| Benedict, Janet | Director, Library Services | 92,211 | 24,695 | 116,906 | 2,717 |
| Bentley, Tiffany | Parks Coordinator | 88,045 | 963 | 89,008 | 711 |
| Berg, Lisa | Senior Community Planner | 116,212 | 5,843 | 122,055 | 534 |
| Bergstrom, Dustin | Roads Superintendent | 113,361 | 971 | 114,332 | 5,276 |
| Bertulli, Stephen | Project Engineer | 74,364 | 681 | 75,045 | 597 |
| Best, Martin | Firefighter | 101,402 | 12,608 | 114,010 | 4,781 |
| Biles, Jeffery | Firefighter | 76,847 | 3,060 | 79,906 | - |
| Biswas, Arpita | Business Systems Analyst | 81,853 | 1,056 | 82,909 | - |
| Black, Leonard | Supervisor | 85,438 | 2,094 | 87,532 | 590 |
| Blank, Eric | Assistant Fire Chief | 139,328 | 11,569 | 150,897 | 129 |
| Blatta, Scott | Utility worker | 71,853 | 12,231 | 84,084 | 674 |
| Bornestig, Suzanne | Executive Assistant | 77,063 | 1,258 | 78,320 | 826 |
| Bowman, Robert | Firefighter | 95,427 | 8,338 | 103,765 | 100 |
| Boylan, Scott | Transit Operations Supervisor | 101,743 | 3,452 | 105,195 | 3,430 |
| Brinson, Lucas | Firefighter | 95,544 | 6,693 | 102,237 | 800 |
| Brockington, Lynn | Library Services Coordinator | 87,850 | 1,397 | 89,247 | 392 |
| Buban, Arturo | Mechanic | 77,873 | 26,484 | 104,356 | 286 |
| Buhler, Dorian | Firefighter | 103,630 | 8,378 | 112,007 | 783 |
| Burton, Tyler | Firefighter | 98,450 | 5,811 | 104,260 | 30 |
| Burzynski, Alex | Inspector | 71,947 | 12,643 | 84,590 | 1,102 |
| Bush, Jeffrey | Assistant Fire Chief | 142,909 | 8,941 | 151,850 | 1,860 |
| Buys, Case | Firefighter | 76,788 | 3,565 | 80,353 | - |
| Calder, Jeremy | Captain | 123,675 | 18,899 | 142,574 | 3,193 |
| Calimente, John | Transportation Planner | 102,120 | 1,369 | 103,489 | 3,840 |
| Calogeros, Athena | Captain - Prevention | 106,124 | 4,189 | 110,314 | 512 |
| Cannell, Keith | Mechanic | 80,459 | 10,534 | 90,993 | 682 |
| Capuano, Tino | Utility worker | 72,017 | 38,449 | 110,467 | 632 |
| Caravatta, Giulio | Captain | 123,926 | 3,877 | 127,803 | 30 |
| Carpenter, Murray | Bus Operator | 71,311 | 15,368 | 86,679 | 325 |
| Carreiro, Steve | Mechanic | 79,976 | 11,117 | 91,093 | 1,445 |
| Chan, Mark | Deputy CAO | 199,143 | 14,733 | 213,877 | 221 |
| Chandi, Harvinder | Bus Operator | 69,260 | 23,343 | 92,603 | 338 |
| Charanin, Alexander | Parks Forester | 85,438 | 918 | 86,356 | 1,303 |
| Chase, Katarzyna (Kasia) | Bylaw Senior Compliance Officer | 76,452 | 2,037 | 78,489 | 418 |
| Chiew, Richard | Business Systems Analyst | 82,650 | 2,171 | 84,821 | 3,924 |
| Christensen, Chris | Equipment Operator | 66,743 | 16,682 | 83,425 | 544 |
| Christensen, Jackie | Human Resources Advisor | 93,942 | 1,333 | 95,274 | 322 |
| Christie, Chris | Lieutenant | 120,259 | 3,449 | 123,708 | 30 |
| Chuma, Jon D. | Business Manager, Fire | 99,891 | 909 | 100,800 | 3,913 |
| Churchill, Geoff | Foreman | 78,511 | 4,547 | 83,057 | 1,471 |
| Clark, David | Fire Chief | 188,228 | 17,024 | 205,252 | 2,036 |
| Clarke, Ruby | Facilities Capital Project Manager | 99,709 | 2,812 | 102,522 | 231 |
| Clements, Aaron | Captain - Prevention | 124,325 | 2,099 | 126,424 | 105 |
| Cockroft, Peter Ronald | Bus Operator | 66,197 | 19,265 | 85,462 | 338 |
| Coles, Peter | Equipment Superintendent | 116,212 | 1,434 | 117,646 | 1,549 |
| Corobotiuc, Scott | Buyer-Transit | 78,933 | 6,122 | 85,055 | - |
| Crighton, Jason | Mechanic | 66,921 | 13,545 | 80,466 | - |
| Cuk, Pascal | Manager, Legislative Operation/Deputy Corporate Officer | 108,225 | 3,338 | 111,563 | 525 |

**THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER SCHEDULE OF
REMUNERATION AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2019**

| Employee Name | Title | Base salary | Other | Total Remuneration | Expense |
|----------------------------|--|--------------------|--------------|---------------------------|----------------|
| Cumming, Patricia | Librarian - Department Head | 122,145 | 1,434 | 123,580 | 1,872 |
| Cupit, Michael J. | Inspector | 83,272 | 7,010 | 90,282 | 1,047 |
| Curran, Sabia | Executive Assistant to CAO/Mayor | 88,632 | 1,009 | 89,641 | - |
| Cusano, Mariano | Superintendent, Utilities | 92,760 | 7,885 | 100,645 | 455 |
| Dalton, James | Lieutenant | 120,146 | 4,005 | 124,151 | 30 |
| Dar, Tasawar (Javed) | Network Analyst | 81,559 | 1,080 | 82,638 | 134 |
| Dhaliwal, Himmat | Bus Operator | 65,614 | 9,457 | 75,071 | 338 |
| Dixon, Len | Operations Support Coordinator | 101,957 | 1,370 | 103,327 | 3,273 |
| Durig, Bruno | Mechanic | 80,504 | 2,939 | 83,443 | 282 |
| Edgett, Doreen | Payroll Coordinator | 100,864 | 450 | 101,314 | 655 |
| Edwards, Ryan | Firefighter | 97,905 | 3,272 | 101,177 | - |
| Elgar, Bruce | Foreman | 77,884 | 1,842 | 79,726 | 105 |
| Evernden, Clint | Foreman | 72,561 | 11,163 | 83,725 | 1,183 |
| Ewald, Wyatt | Bus Operator | 80,947 | 4,810 | 85,757 | 338 |
| Fahandeg-Sadi, Azamatollah | Firefighter | 68,228 | 9,634 | 77,862 | - |
| Felkar, Sarah E.H. | Head of Technology, Library | 90,253 | 961 | 91,215 | 3,782 |
| Fichtner, Ken | Firefighter | 107,395 | 3,950 | 111,346 | - |
| Fitzgerald, Darcy L. | Inspector | 84,791 | 8,706 | 93,497 | 260 |
| Fonseca, Mark | Captain | 77,784 | 57,403 | 135,187 | - |
| Fraser, Michael | Firefighter | 101,402 | 9,433 | 110,835 | - |
| French, Kyle | Firefighter | 78,493 | 5,264 | 83,757 | - |
| Fretz, Pamela | Business Manager, Community Services | 116,212 | 1,434 | 117,646 | 73 |
| Fung, Raymond | Director, Engineering/Transportation | 191,965 | 10,905 | 202,870 | 3,283 |
| Furlot, Matthew | Assistant Fire Chief | 125,773 | 3,483 | 129,255 | 1,016 |
| Gall, Bryan | Utility worker | 68,293 | 23,254 | 91,547 | 815 |
| Garrett, Vanessa | Manager, Roads & Transportation | 147,070 | 11,388 | 158,458 | 485 |
| Gelz, Alison | Community Recreation Manager | 116,018 | 1,432 | 117,451 | 213 |
| Germescheid, Barret | Captain | 123,708 | 7,443 | 131,151 | 30 |
| Gerson, Roman | Bus Operator | 64,776 | 13,190 | 77,966 | 338 |
| Gill, Amrit | Firefighter | 101,512 | 6,449 | 107,961 | 30 |
| Gillard, Bruce M | Transit Service Coordinator | 78,653 | 3,541 | 82,194 | 15 |
| Glickman, Eva | Director, HR/Payroll Services | 157,772 | 5,539 | 163,311 | 4,960 |
| Goetsch, Martin W. | Firefighter | 98,450 | 2,211 | 100,661 | - |
| Gordon, Ian | Firefighter | 101,392 | 11,625 | 113,018 | 699 |
| Gordon, Isabel | Director, Financial Services | 192,005 | 8,520 | 200,525 | 2,811 |
| Goss, Stephen | Utilities Technologist | 81,308 | 1,042 | 82,350 | 1,503 |
| Grant, Gregory | Firefighter | 98,727 | 7,557 | 106,283 | - |
| Grewal, Joe | Firefighter | 101,569 | 2,109 | 103,678 | 128 |
| Grieves, Rob | Firefighter | 105,525 | 5,617 | 111,142 | - |
| Guillemette, Jean-Paul | Firefighter | 98,450 | 6,686 | 105,136 | - |
| Hanson, Stina | Community Planner | 80,340 | 4,838 | 85,178 | 534 |
| Haras, Ian | Parks Planning/Development Manager | 116,639 | 8,918 | 125,557 | 1,672 |
| Harman, Gary | Inspector | 84,860 | 7,205 | 92,065 | 1,803 |
| Harrington, Andrew | Utility worker | 78,304 | 17,891 | 96,195 | 477 |
| Harvey, Jocelyn | Firefighter | 108,640 | 6,034 | 114,674 | - |
| Hawkins, David | Manager, Community Planning & Sustainability | 147,246 | 7,178 | 154,424 | 1,103 |
| He, Quan | Bus Operator | 68,221 | 19,987 | 88,209 | 338 |
| Heath, Randall | Fire Chief | 117,040 | 56,868 | 173,907 | 271 |
| Henegar, Dan | Parks Maintenance Manager | 116,449 | 9,054 | 125,503 | 4,152 |
| Hinton, James | Database/Senior Systems Administrator | 105,216 | 272 | 105,487 | 49 |
| Hodges, Mike | Captain | 123,708 | 3,979 | 127,687 | 30 |
| Holmes, Marcus (James) | Firefighter | 102,182 | 18,944 | 121,127 | 4,127 |
| Homlok, Susanna | Bus Operator | 74,313 | 5,948 | 80,262 | 338 |
| Houghton, Alyssa | Park Services Worker | 72,078 | 2,986 | 75,064 | 465 |
| Howard, Gordon | Deputy Fire Chief | 154,246 | 25,441 | 179,686 | 2,625 |
| Howard, Lea S. | Recreation Services Supervisor | 88,573 | 919 | 89,493 | 921 |
| Howie, Steven | Firefighter | 98,973 | 4,791 | 103,764 | 200 |
| Howie, Thomas | Supervisor | 85,438 | 5,881 | 91,319 | 1,419 |
| Hughes, Lauren | Director, HR/Payroll Services | 200,751 | 1,940 | 202,691 | - |
| Hutchinson, Steven | Firefighter | 105,085 | 8,877 | 113,962 | 1,483 |
| Iantorno, Claudia | Sign Maker | 76,813 | 5,843 | 82,657 | 217 |
| Isaac, Kevin | Bus Operator | 69,377 | 7,500 | 76,876 | 338 |
| Jafroudi, Ardeshir | Bus Operator | 69,916 | 15,333 | 85,249 | 338 |
| Jakobsen, Krista | GIS Administrator | 96,410 | 894 | 97,304 | 1,144 |
| Jakobsen, Penny | Business Systems Analyst | 93,157 | 930 | 94,086 | - |
| Jaswal, Gurinder | Transportation Design Engineer | 86,983 | 3,193 | 90,176 | 7,211 |
| Jensen, Nathan | Firefighter | 98,533 | 4,439 | 102,972 | 100 |
| Jenvey, Scott | GIS Infrastructure Analyst | 85,627 | 2,397 | 88,025 | 24 |
| Jin, Vicki W. | Land Development Technician | 81,565 | 4,770 | 86,336 | 241 |
| Johnson, Scott | Captain | 123,708 | 3,321 | 127,029 | 30 |
| Jones, Mike | Firefighter | 101,403 | 5,084 | 106,487 | 100 |
| Kallberg, Jeff | Firefighter | 101,402 | 2,902 | 104,304 | 30 |
| Karimabadi, Nima | Plans Examiner | 68,927 | 6,392 | 75,319 | 1,626 |
| Kedziora, Clark | Firefighter | 98,450 | 4,029 | 102,479 | 30 |
| Keith, Heather | Environmental Protection, Lead | 76,316 | 4,066 | 80,382 | 808 |
| Kennedy, Carolyn | Park Planner | 75,594 | 671 | 76,265 | 2,203 |
| Kent, Susan | Head of Communications, Library | 94,181 | 433 | 94,614 | 75 |
| Kerstens, Nathaniel | Firefighter | 87,739 | 4,518 | 92,257 | 700 |
| Ketler, Susan | Senior Manager, Community Services | 147,346 | 6,905 | 154,251 | 3,778 |

**THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER SCHEDULE OF
REMUNERATION AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2019**

| Employee Name | Title | Base salary | Other | Total Remuneration | Expense |
|-----------------------|--|--------------------|--------------|---------------------------|----------------|
| Klinksgaard, Todd | Bus Operator | 63,825 | 13,133 | 76,959 | 338 |
| Kouba, George | Firefighter | 98,588 | 4,265 | 102,853 | 913 |
| Krogel, Gord | Captain | 125,249 | 8,421 | 133,670 | - |
| Krupa, Karen | Transit Operations Supervisor | 102,379 | 2,870 | 105,249 | 3,451 |
| Kuester, Christopher | Captain | 123,708 | 2,659 | 126,367 | 30 |
| Kwan, Andy | Manager, Utilities | 147,728 | 17,165 | 164,893 | 703 |
| Kwan, Michael | Bus Operator | 65,309 | 14,002 | 79,311 | 338 |
| Labis, Charlie | Foreman | 76,114 | 1,230 | 77,344 | 698 |
| Lang, Barney | Captain | 123,718 | 19,571 | 143,289 | 30 |
| Laptieva, Nataliia | Senior Budget Officer | 107,213 | 424 | 107,637 | 502 |
| Lawlor, Jillian | Community Recreation Manager | 116,754 | 2,946 | 119,700 | 267 |
| LeBlanc, Sheryl | Bylaw Senior Compliance Officer | 78,963 | 15,107 | 94,070 | 50 |
| Leduc, Jason Andre | Lieutenant | 123,345 | 3,474 | 126,818 | - |
| Leduc, Martin | Assistant Fire Chief | 142,622 | 5,523 | 148,145 | 942 |
| Lee, Adrian | Facilities Maintenance Manager | 116,405 | 15,830 | 132,235 | 830 |
| Lee, Misa | Supervisor/Senior Plans Examiner | 92,270 | 11,052 | 103,322 | 1,381 |
| Lee, Richard | Bus Operator | 67,929 | 10,246 | 78,175 | 338 |
| Leemhuis, Nina | Chief Administrative Officer | 286,666 | 10,518 | 297,184 | 9,962 |
| Leipscher, Christine | Firefighter | 115,232 | 7,130 | 122,362 | 2,245 |
| Li, Phillips | Bus Operator | 71,184 | 4,928 | 76,113 | 338 |
| Lidstrom, Shawn | Mechanic | 78,463 | 2,979 | 81,442 | 217 |
| Liu, Minxin (Cindy) | Transportation Engineer | 79,115 | 724 | 79,839 | 2,301 |
| Lofthaug, Torin | Firefighter | 98,519 | 4,938 | 103,457 | 500 |
| Lynch, Sean Michael | Foreman | 75,429 | 16,852 | 92,281 | 788 |
| Lyons, Kim | Municipal Services Coordinator | 75,445 | 1,733 | 77,178 | 41 |
| MacKinnon, Matthew | Environmental Manager | 115,009 | 4,428 | 119,436 | 798 |
| MacLean, Michelle | Business Manager, Engineering & Transport | 115,222 | 4,192 | 119,415 | 7,485 |
| Maddatu, Marie | Environmental Protection Officer | 77,971 | 10,578 | 88,548 | 350 |
| Madsen, Glenn | Supervisor | 77,116 | 1,398 | 78,514 | - |
| Mafi, Ania | Community Relations Advisor | 79,202 | 5,382 | 84,584 | 2,458 |
| Mansoori, Fatemeh | Project Engineer | 110,469 | 4,407 | 114,876 | 585 |
| Marcha, Archie | Fire Mechanic | 118,642 | 6,270 | 124,912 | - |
| Marineau, Jennifer | Firefighter | 101,375 | 17,625 | 118,999 | 4,532 |
| Maros, Jason | Captain | 123,708 | 5,475 | 129,183 | - |
| Marr, Kyle | Firefighter | 98,436 | 5,456 | 103,893 | 130 |
| Martin, Connor | Firefighter | 78,575 | 3,352 | 81,927 | - |
| Martin, Shane | Firefighter | 101,904 | 18,205 | 120,109 | 4,482 |
| Marton, Peter | Utility worker | 77,484 | 31,499 | 108,982 | 1,090 |
| Matic, Goran | Bus Operator | 73,214 | 11,850 | 85,065 | 338 |
| Matsuzaki, Tara E. | Library Services Coordinator | 89,108 | 932 | 90,041 | 1,659 |
| Mayne, Carlan | Firefighter | 101,513 | 15,377 | 116,891 | 5,422 |
| Mayne, Cindy L. | Executive Assistant | 77,772 | 1,358 | 79,130 | 29 |
| Mazzotti, Brian | Mechanic | 77,589 | 12,169 | 89,758 | - |
| McCandlish, Miles | Foreman | 80,327 | 5,529 | 85,856 | 2,047 |
| McCormack, Rachelle | Supervisor | 78,249 | 2,386 | 80,634 | 436 |
| McCormick, Dale | Mechanic | 77,589 | 21,139 | 98,728 | 175 |
| McGrath, Peter | Network Administrator | 92,477 | 6,207 | 98,684 | 653 |
| McGuire, Michelle | Manager, Current Planning/Urban Design | 147,184 | 7,625 | 154,809 | 545 |
| McKim, Michael | Equipment Operator | 70,195 | 11,220 | 81,416 | 570 |
| McNally, Matthew | Water Treatment Operator | 79,008 | 17,027 | 96,035 | 1,675 |
| Mercer, Harley | Mechanic | 81,407 | 2,327 | 83,734 | 210 |
| Merilees, Kristi | Community Relation/Communications Manager | 120,016 | 15,415 | 135,432 | 3,307 |
| Michael, Garrith | Assistant Fire Chief | 136,954 | 9,434 | 146,389 | 2,183 |
| Mikichich, Stephen | Manager, Economic Development | 147,071 | 5,093 | 152,165 | 1,569 |
| Miller, Courtney | Senior Sustainability Planner | 109,033 | 1,996 | 111,029 | 534 |
| Miller, Keith | Community Recreation Manager | 116,381 | 1,434 | 117,816 | - |
| Miller-Tait, Margaret | Payroll Manager | 131,334 | 12,265 | 143,599 | - |
| Mills, Christie | Assistant Manager, Permits/Inspections | 116,825 | 7,764 | 124,589 | 642 |
| Moller, Jennifer | Manager, Development Engineering | 147,396 | 13,482 | 160,879 | 675 |
| Mooi, Anne | Director, Parks/Culture/Community Services | 192,005 | 10,289 | 202,294 | 3,913 |
| Moore, David | Firefighter | 111,610 | 5,058 | 116,669 | - |
| Morrison, Darrin | Director/Curator | 88,631 | 409 | 89,040 | 1,202 |
| Morrison, Shannon | Customer Services Supervisor, Facilities | 86,680 | 840 | 87,520 | 245 |
| Morrow, Brent | Equipment Operator | 64,962 | 14,753 | 79,715 | 592 |
| Mullin, Michael | Captain | 120,967 | 2,098 | 123,065 | - |
| Naish, Michael | Foreman | 71,627 | 3,513 | 75,140 | 1,546 |
| Nakai, Hiroataka | Bus Operator | 63,860 | 14,240 | 78,100 | 340 |
| Nannery, Sarah A. | Senior Human Resources Advisor | 113,094 | 916 | 114,010 | 1,150 |
| Neagu, Cornel | Bus Operator | 65,641 | 13,479 | 79,120 | 338 |
| Neff, Ryan | Firefighter | 101,402 | 9,889 | 111,291 | 3,927 |
| Nelson, Clay | Purchasing Manager | 131,288 | 6,266 | 137,553 | 247 |
| Nesseth, Jason | Lieutenant | 118,622 | 7,429 | 126,051 | - |
| Neufeld, David | Manager, Records & Privacy | 111,733 | 1,415 | 113,148 | 390 |
| Neuhold, Carl | Bus Operator | 63,577 | 30,962 | 94,538 | 338 |
| Ng, Willie | Financial Analyst | 85,348 | 2,470 | 87,818 | 3,881 |
| Niedermayer, Doti | Senior Manager, Cultural Development | 132,174 | 5,554 | 137,728 | 1,927 |
| Novosad, Lou | Food Services Coordinator | 75,830 | 212 | 76,042 | - |
| Obre, Shawn | Firefighter | 102,393 | 11,999 | 114,392 | 300 |
| Ozirny, Shannon | Librarian - Department Head | 115,340 | 984 | 116,324 | 206 |

**THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER SCHEDULE OF
REMUNERATION AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2019**

| Employee Name | Title | Base salary | Other | Total Remuneration | Expense |
|--------------------------|--|--------------------|--------------|---------------------------|----------------|
| Panneton, John Mark | Director, Legislative Services/Corporate Officer | 154,558 | 4,047 | 158,605 | 75 |
| Parlee, Daniel | Bus Operator | 63,900 | 26,188 | 90,088 | 338 |
| Parton, Carla Dianne | Payroll Associate | 75,918 | 449 | 76,367 | - |
| Pathmanathan, Srirenkar | Bus Operator | 68,461 | 15,937 | 84,398 | 338 |
| Pavitt, Simon | Business Systems Analyst | 87,528 | 1,641 | 89,169 | 3,682 |
| Pearce, Craig | Firefighter | 90,899 | 3,041 | 93,940 | 678 |
| Perry, Tim | Firefighter | 98,639 | 5,706 | 104,345 | 130 |
| Pollock, Clare E. | Manager, Human Resources | 121,169 | 1,855 | 123,023 | 1,574 |
| Popoff, Andrew | Equipment Maintenance Supervisor | 91,094 | 4,176 | 95,271 | 476 |
| Postle, Chris | Firefighter | 101,569 | 15,369 | 116,938 | 1,382 |
| Powers, Donna | Director, Community Relation/Communication | 157,026 | 3,775 | 160,801 | 20 |
| Pozsonyi, Steve | Mechanic | 73,939 | 19,191 | 93,130 | 306 |
| Pyett, Andrew | Water Treatment Operator | 78,556 | 14,915 | 93,471 | 2,338 |
| Radford, Kathryn | Insurance & Risk Advisor | 80,298 | 1,266 | 81,564 | - |
| Raffier, Vanessa | Bus Operator | 68,767 | 7,384 | 76,151 | 325 |
| Ray, Fraser Martin | Captain | 91,824 | 2,685 | 94,509 | - |
| Redlich, Melanie | HR & Training Advisor | 80,706 | 822 | 81,528 | 2,352 |
| Riley, Ben | Lieutenant | 115,775 | 10,691 | 126,466 | 3,111 |
| Roberts, Michael | Supervisor | 86,105 | 25,478 | 111,583 | 312 |
| Rogers, Toby | Land Development Technician | 81,559 | 5,863 | 87,421 | - |
| Romadinova, Marina | Payroll Associate | 78,059 | 3,112 | 81,171 | - |
| Rosta, Christie | Events and Festivals Manager | 116,899 | 534 | 117,433 | 257 |
| Rousseau, Sean | Firefighter | 101,361 | 4,645 | 106,006 | 1,525 |
| Rowlands, Gareth | Transit Manager | 157,027 | 1,622 | 158,650 | 1,037 |
| Rubin, Leon | Bus Operator | 68,040 | 10,021 | 78,061 | 338 |
| Rucci, John N | Maintenance Chargehand | 89,554 | 14,409 | 103,963 | 75 |
| Ruffalls, Peter | Firefighter | 102,764 | 4,320 | 107,084 | 500 |
| Rutherford, Ken | Mechanic | 78,139 | 13,895 | 92,033 | - |
| Ryan, Jesse | Firefighter | 98,450 | 7,810 | 106,259 | 30 |
| Sabiston, Dave | Mechanic | 80,762 | 2,034 | 82,796 | 50 |
| Sachithanandan, Naresh | Bus Operator | 66,338 | 23,828 | 90,166 | 338 |
| Sanders, Stuart | Captain | 123,708 | 3,400 | 127,108 | 30 |
| Sanford, Blake | Firefighter | 76,810 | 4,082 | 80,892 | - |
| Saunier, Dustin | Firefighter | 98,450 | 4,579 | 103,028 | 130 |
| Sawa, Brandon | Equipment Operator | 64,026 | 12,493 | 76,520 | 761 |
| Scambler, Gregory | Firefighter | 104,659 | 9,942 | 114,601 | 1,525 |
| Schimpl, Chris | Utility worker | 72,050 | 9,899 | 81,949 | 829 |
| Schofield, Robert | Foreman | 78,184 | 2,825 | 81,010 | 370 |
| Schulz, Frank | Land Development Technician | 81,559 | 6,817 | 88,376 | - |
| Scorda, Domenic | Firefighter | 101,456 | 14,068 | 115,524 | 3,927 |
| Scott-Sibley, Colette | Contract Administrator, Solid Waste | 77,764 | 808 | 78,572 | 3,206 |
| Scully, Stephen | Mechanic | 80,762 | 2,870 | 83,632 | 50 |
| Sept, Raymond W. | Inspector | 85,032 | 6,672 | 91,704 | 1,917 |
| Seto, Simon | Web Specialist | 74,251 | 1,130 | 75,381 | 631 |
| Shad, Ben | Senior Manager, ITS | 75,382 | 643 | 76,024 | 7,125 |
| Shanks, Richard | Firefighter | 78,862 | 2,931 | 81,793 | - |
| Shchedrinskiy, Arseniy | Financial Controller | 146,060 | 10,576 | 156,636 | 4,000 |
| Shelton, Kyle | Network Administrator | 84,544 | 4,041 | 88,585 | 4,078 |
| Sheridan, Aidan | Manager, Application/Web Services | 126,453 | 1,465 | 127,917 | 2,077 |
| Shi, Yourong (Christine) | Manager, Financial Reporting & Accounting | 124,439 | 5,126 | 129,565 | 3,004 |
| Singh, Amarpal | Bus Operator | 68,716 | 23,076 | 91,791 | 338 |
| Singh, Manmeet | Tire/Utility worker | 72,547 | 8,830 | 81,377 | 787 |
| Slaven, Rebecca | Library Services Coordinator | 74,828 | 950 | 75,778 | 979 |
| Small, Geoff | Captain | 124,612 | 5,316 | 129,929 | - |
| Smith, Chad | Captain | 123,810 | 7,742 | 131,551 | 500 |
| Snelgrove, Blair | Transit Road Supervisor | 69,860 | 12,907 | 82,768 | 298 |
| Solaimani, Nader | Bus Operator | 79,629 | 26,976 | 106,605 | 338 |
| Speirs, Breaugh J.P. | Recreation Services Supervisor | 73,432 | 2,595 | 76,027 | 1,930 |
| Spooner, Kevin | Manager, Permits & Inspections | 146,690 | 8,218 | 154,909 | 2,096 |
| Staschuk, Rob | Maintenance Manager | 124,976 | 11,779 | 136,755 | 614 |
| Stein, Daniel | Firefighter | 101,347 | 5,542 | 106,889 | 813 |
| Stopfer, Brian E.G. | FPO | 98,438 | 2,408 | 100,846 | 2,124 |
| Studer, Derrick | Bus Operator | 76,006 | 4,552 | 80,559 | 338 |
| Suarez, Mercedes | Traffic Technologist | 81,560 | 1,486 | 83,045 | 1,960 |
| Subramaniam, Mohan | Bus Operator | 68,852 | 14,491 | 83,343 | 338 |
| Suggitt, Jenn | Executive Assistant | 86,120 | 1,296 | 87,416 | 18 |
| Syvokas, Erika | Assistant Planner | 75,142 | 212 | 75,353 | 277 |
| Taje, Olivia | Land Development Engineer | 88,254 | 11,740 | 99,994 | 501 |
| Takhar, Arvinder | Transit Road Supervisor | 82,163 | 4,008 | 86,171 | 1,187 |
| Tartaglio, Andrea | Systems/Acquisitions Librarian | 87,385 | 919 | 88,304 | 441 |
| Taylor, Wesley | Firefighter | 101,679 | 5,041 | 106,720 | 300 |
| Telan, Jayson | Foreman | 75,213 | 1,898 | 77,110 | 470 |
| Teske, Michael | Firefighter | 78,529 | 4,043 | 82,572 | 100 |
| Thomas, O. Hugh | Mechanic | 77,270 | 1,540 | 78,810 | 218 |
| Thompson, Christopher | Firefighter | 106,834 | 3,434 | 110,267 | - |
| Tridico, Nigel | Electrician | 84,732 | 16,947 | 101,679 | 756 |
| Tschan, Reto | Archivist | 74,798 | 1,072 | 75,869 | 120 |
| Turner, Jeff | Maintenance Chargehand | 68,783 | 26,234 | 95,016 | 128 |
| Valleau, Mike | Transit Road Supervisor | 82,202 | 829 | 83,031 | 218 |

**THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER SCHEDULE OF
REMUNERATION AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2019**

| Employee Name | Title | Base salary | Other | Total Remuneration | Expense |
|---|---------------------------------|--------------------|------------------|---------------------------|----------------|
| Van Duin, Robert | Firefighter | 98,865 | 6,284 | 105,149 | 30 |
| Venditti, Michael | Firefighter | 97,882 | 3,334 | 101,216 | 30 |
| Vito, Norman | Utilities Superintendent, Water | 116,212 | 9,135 | 125,347 | 473 |
| Voelker, Christopher | Lieutenant | 116,067 | 11,310 | 127,377 | - |
| Weiderick, Jodi | Executive Director, WVCCS | 89,157 | 412 | 89,569 | 96 |
| Weiderick, Ryan | Firefighter | 101,402 | 17,729 | 119,130 | 3,857 |
| Weis, Douglas | Lieutenant | 122,189 | 7,735 | 129,924 | 200 |
| Weller, Duncan | Firefighter | 98,450 | 4,775 | 103,224 | - |
| Wells, Stephen | Road & Bridge Technologist | 71,971 | 3,280 | 75,250 | 5,923 |
| Whitacre, Kevan | Bus Operator | 71,122 | 14,186 | 85,308 | 338 |
| Wilhelm, Erik | Senior Community Planner | 108,406 | 1,400 | 109,806 | 652 |
| Wilkinson, Mark | Captain | 123,713 | 11,395 | 135,108 | 1,525 |
| Williams, Kevin | Firefighter | 98,450 | 6,462 | 104,912 | - |
| Williams, Simon | Firefighter | 101,402 | 13,300 | 114,702 | 3,927 |
| Williamson, Brenda | Senior Buyer | 89,429 | 1,126 | 90,555 | - |
| Willabee, Emily | Policy & Programs Planner | 95,966 | 1,342 | 97,308 | 429 |
| Wilson, Russell | Mechanic | 70,218 | 5,364 | 75,583 | 1,271 |
| Wilson, Kelsey | Firefighter | 101,291 | 3,224 | 104,515 | - |
| Wilson, Lindsay | Inspector | 74,467 | 6,644 | 81,111 | 1,306 |
| Windibank, Linda | Executive Assistant | 77,643 | 808 | 78,451 | 50 |
| Windsor, Thomas | Supervisor | 84,870 | 7,180 | 92,050 | 257 |
| Witala, Davida L. | Recreation Services Supervisor | 88,915 | 949 | 89,864 | 502 |
| Woltjer, Wes | Bus Operator | 65,764 | 10,095 | 75,859 | 338 |
| Wong, John | Asset and Facilities Manager | 147,270 | 16,724 | 163,994 | 1,591 |
| Wong, Ken | GIS Analyst | 78,396 | 2,091 | 80,486 | 149 |
| Wong, Ronald | Budget Officer | 90,240 | 2,711 | 92,951 | 972 |
| Woodhouse, Kevin | Parks Coordinator | 88,001 | 3,236 | 91,237 | 1,415 |
| Woodward, Ian | Foreman | 78,184 | 2,595 | 80,780 | 911 |
| Wrench, Joseph H. | Utility worker | 77,487 | 26,156 | 103,643 | 458 |
| Wright, Alastair | Health & Safety Specialist | 101,362 | 5,673 | 107,035 | 3,775 |
| Wright, Glen | Bus Operator | 71,075 | 4,353 | 75,428 | 338 |
| Xue, Shixiong (Jerry) | Senior Accountant | 88,541 | 1,309 | 89,850 | 3,357 |
| Yee, Terry | Inspector | 84,860 | 7,942 | 92,802 | 2,324 |
| Yip, Winnie | Senior Community Planner | 101,225 | 2,506 | 103,731 | 554 |
| Young, Ian | Firefighter | 98,450 | 4,457 | 102,907 | 884 |
| Young, Jeffrey | Firefighter | 101,291 | 6,932 | 108,223 | 30 |
| Yu, Lixia | Bus Operator | 69,682 | 20,489 | 90,171 | 338 |
| Yuen, Gary | Firefighter | 101,402 | 7,876 | 109,278 | 700 |
| Yule, Michelle K. | Librarian, Department Head | 95,372 | 1,339 | 96,712 | 1,711 |
| Zaminpaima, Ehlam | Librarian | 77,122 | 677 | 77,799 | 852 |
| Zepedeo, Chris (Estate of) | Superintendent, Utilities | 76,441 | 27,188 | 103,629 | 62 |
| Zivkovic, Milos | Firefighter | 98,450 | 2,656 | 101,105 | - |
| Zivojinovic, Dragoljub | Mechanic | 78,654 | 28,050 | 106,704 | - |
| Totals for employees over \$75,000 | | 34,058,739 | 2,667,157 | 36,725,897 | 355,995 |
| Totals for employees under \$75,000 | | | | 28,224,297 | 194,078 |
| Totals for Police | | | | 12,006,595 | 179,422 |
| Totals for Mayor and Council and all employees | | | | 77,401,648 | 738,275 |

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, 2019, 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.

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER SCHEDULE OF
 REMUNERATION AND EXPENSES
 FOR THE YEAR ENDED DECEMBER 31, 2019

Reconciliation

| | |
|---|-------------------|
| Total remuneration - elected officials, employees appointed by Cabinet and members of the Board of Directors | 444,858 |
| Total remuneration - employees | 76,956,790 |
| Total per Financial Information Act report | 77,401,648 |
| Total payroll expense per consolidated financial statements | 88,632,436 |
| Reconciling items | |
| Employer contributions not included in T4 | (17,163,188) |
| Expense recovery | 2,514,972 |
| Changes of payroll liability accounts | 1,156,509 |
| Labor related to capital project and third party works | 3,348,931 |
| Other | (1,088,012) |
| Adjusted Payroll Expense | 77,401,648 |

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
STATEMENT OF SEVERANCE AGREEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

There were two severance agreements under which payment commenced between the District of West Vancouver and its non-unionized employees during fiscal year 2019.

These agreements represent from 4 to 13 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, 2019

| Suppliers | Amount |
|--------------------------------------|---------------|
| 1040633 BC Ltd. | 30,150 |
| 1069707 BC Ltd. | 84,769 |
| 1084083 BC Ltd. | 41,776 |
| 3D Basketball Academy Inc. | 33,640 |
| 3M Canada Company | 36,244 |
| 4TH Utility Inc. | 62,866 |
| 999 Development Ltd. | 34,461 |
| Abell Pest Control Inc. | 27,031 |
| AC Civil Contracting | 30,014 |
| Acer Tree Services Ltd. | 86,825 |
| Acrodex Inc. (PCM Canada) | 38,007 |
| Action Athletic Wear & Crest | 72,984 |
| ADC Projects Ltd. | 25,868 |
| ADSP Construction Ltd. | 50,204 |
| Aellius | 52,720 |
| Affinity Bridge Consulting Ltd. | 91,128 |
| Aghili, Seyed Hossein | 114,593 |
| Alsco | 31,339 |
| Amacon Construction | 41,730 |
| Amazon.ca | 56,760 |
| Andrew Sheret Limited | 309,289 |
| Antin Development Corp | 29,990 |
| Apolla Construction Ltd. | 25,878 |
| Applied Information Group | 50,657 |
| Archia Development Ltd. | 54,090 |
| Arrow Geomatics Inc. | 38,693 |
| Artemisia Garden & Design Services | 37,091 |
| Artmania Creations Inc. | 47,716 |
| AstroTurf West Distributors Ltd. | 616,329 |
| Atti Management Group | 58,530 |
| Aurillia Consulting | 47,342 |
| Avante (1421 Chartwell) LLP | 78,562 |
| Avo Vehicle Outfitting Inc. | 90,628 |
| B.A. Blacktop Ltd. | 4,647,257 |
| B.C. Hydro | 1,690,907 |
| B.C. S.P.C.A. | 142,781 |
| B2B Bank | 29,000 |
| BA Blackwell & Associates Ltd. | 36,150 |
| Barone Developments Ltd. | 84,658 |
| Bartle & Gibson Co. Ltd. | 27,369 |
| Bartlett Tree Experts | 81,278 |
| Bata Developments Inc. | 60,217 |
| BC Communications Inc. | 30,018 |
| BC Electrical Services Ltd. | 58,820 |
| BC Housing Management Commission | 29,436 |
| BC Libraries Cooperative | 78,409 |
| BC Municipal Safety Association | 30,865 |
| BDO Canada LLP | 38,214 |
| Beck's Best Cabinetry & Installation | 35,732 |
| Bekker, Heidi | 31,792 |
| Best Choice Solutions | 25,119 |
| Blue Water Systems Ltd. | 35,840 |
| Bob Twerdoff Consulting Inc. | 29,183 |

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2019

| Suppliers | Amount |
|--|---------------|
| Boulder Mechanical Ltd. | 91,264 |
| Bowen Island Sea Kayaking | 25,975 |
| Boydd Products Inc. | 25,584 |
| Bradner Homes Ltd. | 108,151 |
| British Pacific Properties Ltd. | 630,368 |
| Buildologist Construction Group | 147,390 |
| Burley Boys Tree Service Ltd. | 229,996 |
| Butler Sundvick | 45,627 |
| Byte Camp Education Society | 29,295 |
| Calrudd (1999) Construction Co. Ltd. | 32,500 |
| Campbell Valley Contracting Ltd. | 269,245 |
| Canadian Linen and Uniform Service | 49,877 |
| Canadian National | 337,317 |
| Cascade Raider Holdings Ltd. | 35,976 |
| Cascadia CMMS Inc. | 48,530 |
| CBS Parts Ltd. | 89,574 |
| CDW Canada Inc. | 68,486 |
| Cedar Crest Lands (B.C.) Ltd. | 751,955 |
| CEG Management Inc. | 40,191 |
| CentralSquare Canada Software Inc. | 169,638 |
| Chamco Industries Ltd. | 95,602 |
| Charter Telecom Inc. | 56,011 |
| Chase Office Interiors | 29,496 |
| Chen, Xin | 91,814 |
| Christensen Excavating | 235,276 |
| Christopher Bozyk Architects Ltd. | 36,049 |
| Christopher, David | 171,140 |
| City of Delta | 35,000 |
| City of Surrey | 246,354 |
| City of Vancouver | 93,217 |
| Clean and Cleaners Dry Cleaning | 44,803 |
| Cleartech Industries Inc. | 191,533 |
| Cobra Electric Ltd. | 513,119 |
| Colt Canada | 67,872 |
| Commercial Aquatic Supplies | 26,466 |
| Commercial Truck Equipment Co. | 816,363 |
| Concept Controls Inc. | 27,780 |
| ContainerWest Manufacturing Ltd. | 40,299 |
| Contech Concrete Ltd. | 177,947 |
| Coriolis Consulting Group | 306,207 |
| Cornerstone Planning Group Ltd. | 177,944 |
| Corp. of the City of North Vancouver | 60,712 |
| Counterpart Technologies Inc. | 42,000 |
| Creative Transportation Solutions Ltd. | 75,752 |
| Crocker Equipment Co. Ltd. | 25,238 |
| CTE Moving & Installations | 101,770 |
| Cullen Western Star Trucks Ltd. | 256,995 |
| Cummins Western Canada | 296,815 |
| CVS Midwest Tape LLC | 82,451 |
| D Litchfield & Co Ltd. | 686,226 |
| Da, Linlin | 41,649 |
| DBA Yas Inc. | 38,382 |
| Dean, James Franklin | 95,959 |

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2019

| Suppliers | Amount |
|---------------------------------------|---------------|
| DEL Equipment Inc. | 29,961 |
| Desjardins Financial Security Life | 2,942,001 |
| Dhunna, Rakesh | 29,420 |
| DIALOG BC Architecture Engineering | 621,670 |
| Dilbag, Gujral | 30,350 |
| Direct Equipment West Ltd. | 36,644 |
| District of North Vancouver | 454,357 |
| DKB Consulting | 61,237 |
| DMD & Associates Ltd. | 28,925 |
| DNA Wellness | 31,465 |
| Dobney Foundry Ltd. | 30,331 |
| Doman, Amar | 52,393 |
| Dong, Zhi Wu | 34,000 |
| Dougness Holdings Ltd. | 182,568 |
| DS Tactical | 42,009 |
| E.B. Horsman & Son | 27,011 |
| Earl's Cafe Fish Ltd. | 751,000 |
| E-Comm | 1,237,049 |
| Ecstatic Design & Communication | 34,132 |
| Elk Fitness Repair | 61,825 |
| EMCO Corporation | 41,385 |
| Employer Health Tax | 1,068,983 |
| Engineered Floors LLC | 32,722 |
| Enhance West Van | 69,794 |
| Envyrozone Inc. | 47,423 |
| Esri Canada Limited | 61,569 |
| Everyday Allstar | 275,332 |
| Family Services of the North Shore | 35,114 |
| Farm-Tek Turf Services Inc. | 49,132 |
| Farzadmanesh, Ramtin | 30,925 |
| Ferrari Integrated Property Solutions | 239,883 |
| Fidor Development Inc. | 36,559 |
| Fine-Line Auto Graphics & Signs Inc. | 35,185 |
| Finning International Inc. | 38,586 |
| FireWorks Consulting Inc. | 42,184 |
| Fitness AV Systems Inc. | 28,559 |
| FortisBC-Natural Gas | 154,822 |
| Fraser City Installations (1989) Ltd. | 581,060 |
| Fraser Valley Refrigeration | 64,995 |
| Fred SurrIDGE Limited | 300,387 |
| Fu, Jian | 36,275 |
| Garda Canada Security Corp | 100,485 |
| GardaWorld Cash Services Canada Corp | 177,155 |
| Gatenby Enterprises Ltd. | 59,750 |
| Geopacific Consultants Ltd. | 41,937 |
| George & Bell Consulting Inc. | 32,490 |
| George Amos Tree Care | 34,839 |
| George Bubas Motors Ltd. | 34,778 |
| GFL Environmental Inc. | 3,472,248 |
| GINQO Consulting Ltd. | 66,543 |
| Gordon Food Services Can. Ltd. (GFS) | 71,741 |
| Grandsky Development Ltd. | 30,192 |
| Gravity Construction Inc. | 102,003 |

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2019

| Suppliers | Amount |
|--|---------------|
| Greater Vancouver Water District | 3,878,231 |
| Green Admiral Nature Restoration | 56,668 |
| Green Chair Recycling | 35,634 |
| Gregg Distributors LP | 36,844 |
| Grewal, Jasmine | 41,734 |
| Growing City UrbanEco Enterprises | 206,141 |
| Guille vin International Co. | 63,301 |
| Gujral, Ricky | 29,824 |
| GVRD | 1,995,862 |
| Greater Vancouver Sewerage | 1,029,721 |
| Hach Sales & Service Canada LP | 25,318 |
| Hakimi, Bardia | 52,479 |
| Hanley Agencies Ltd. | 115,687 |
| Harbour West Consulting Inc. | 118,318 |
| Harris, Graham | 50,000 |
| Harrison, Bevin Jean | 35,700 |
| HCMA Architecture & Design | 61,785 |
| Hemlock Printers Ltd. | 28,259 |
| Heritage Office Furnishings | 113,381 |
| Hobbs, Winter & Macdonald | 30,859 |
| Honda Canada Finance Inc. | 31,003 |
| Howard, Chris | 65,190 |
| Huang, Dong Biao | 47,719 |
| HUB International TOS | 797,315 |
| Hussey, Ian Frederick | 42,935 |
| HXG Consulting Engineering Inc. | 81,848 |
| ICO Technologies Inc. | 83,370 |
| Iconix Water Works LP | 185,255 |
| IDRS | 81,009 |
| Ifortune Homes | 33,073 |
| Imren, Murat | 62,704 |
| Inland Kenworth Ltd. | 170,259 |
| Iranzad, Shahram | 37,750 |
| ISL Engineering and Land Services Ltd. | 415,143 |
| Jack Cewe Ltd. | 39,374 |
| Jacob Bros Construction Inc. | 25,981 |
| JIA, ZHONGHAI | 46,980 |
| Joint Force Tactical Ltd. | 91,607 |
| Kal Tire | 54,214 |
| KAM Community Planning Services | 53,333 |
| Kay Meek Arts Centre | 275,500 |
| Kazemzadeh, Farid | 27,500 |
| Keivan, Behnam | 63,088 |
| Kerr Wood Leidal Assoc. Ltd. | 171,218 |
| Kerr, Sean | 75,839 |
| Khoshnavaz, Aziz | 60,782 |
| King Kubota Services Ltd. | 726,725 |
| Kirk & Co. Consulting Ltd. | 73,070 |
| Knight Piesold Consulting | 29,429 |
| Ko, Bryan Kar-Hung | 32,241 |
| Kone Inc. | 54,504 |
| Kumar, Vikram | 26,173 |
| Lafarge Asphalt Technologies | 196,430 |

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2019

| Suppliers | Amount |
|--|---------------|
| Lee, Graham | 40,856 |
| Lewis Vancouver Construction Ltd. | 68,352 |
| Lidstone & Company | 181,218 |
| Lidstrom, Shawn | 26,240 |
| Lifesaving Society | 26,395 |
| Lifeworks Canada Ltd. | 32,417 |
| Lions Court Holdings Ltd. | 127,500 |
| Lions Gate Electric Ltd. | 36,124 |
| Lite Access Technologies (Canada) Inc. | 53,532 |
| LIU, XING XING | 29,447 |
| Liu, Jun | 67,840 |
| London Drugs Ltd. | 88,700 |
| Long View Systems Corporation | 235,887 |
| Lotos Construction | 60,733 |
| Louie, Michael Kuen | 29,275 |
| Lu, Tina Yu Ting | 25,955 |
| M.D. Charlton Co. Ltd. | 58,584 |
| Ma, Xiang Yang | 28,921 |
| Mad Science | 30,053 |
| Mahdavinia, Mohammad | 31,210 |
| Mahmoudi, Saeid | 33,230 |
| Mainroad Maintenance Products | 162,142 |
| Majendie, Janet | 48,600 |
| Maluco Security Group Ltd. | 25,040 |
| Marathon Surfaces Inc. | 53,318 |
| Marenita Robson | 38,778 |
| Maretic, Alessandra | 41,184 |
| Marine Drive BT Holdings Ltd. | 337,818 |
| Mar-Tech Underground Serv. Ltd. | 211,382 |
| Martin Corporation Limited | 78,502 |
| Matrix Video Communications Corp | 63,615 |
| McElhanney Ltd. | 223,802 |
| McNeill, Susanna Jane | 65,950 |
| McRae's Environmental Services | 156,442 |
| Meadowlands Horticultural Inc. | 42,279 |
| Medisys Health Group Inc. | 44,289 |
| Merletti Construction Ltd. | 118,029 |
| Metro Motors Ltd. | 595,896 |
| Metrotown Mitsubishi | 42,964 |
| Michelin North America (Canada) Inc. | 138,621 |
| Micro Com Systems Ltd. | 40,206 |
| Microserve | 353,910 |
| Microsoft Corporation | 227,041 |
| Mid-Range Software Services Inc. | 244,633 |
| MILLS PRINTING PRODUCT | 166,897 |
| Minister of Finance - Queen's printer | 62,128 |
| Mint Residential Ltd. | 33,225 |
| Modern Niagara Vancouver Inc. | 87,766 |
| Molby, Vesna | 28,047 |
| Monaghan Golf Inc. | 420,639 |
| Mostafavi, Ashkan | 59,900 |
| Motallebi, Seyed Hossein | 85,606 |
| Mpowered Ventures Ltd. | 35,056 |

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2019

| Suppliers | Amount |
|---|---------------|
| Mulgrave Independent School Society | 45,000 |
| Municipal Insurance Association of BC | 755,885 |
| Municipal Pension Plan | 7,506,626 |
| MWL Demolition Ltd. | 70,306 |
| N Vancouver Construction Ltd. | 55,105 |
| Nagy, Erzsebet | 62,265 |
| Nakhleh, Tawfiq | 44,505 |
| Nats Repair | 210,288 |
| NATSCO | 78,757 |
| Neptune Technology Group (Canada) Limited | 374,557 |
| NOORMOHAMED, SHAMEER | 63,516 |
| North Construction Ltd. | 316,595 |
| North Shore News | 125,076 |
| Northwest Hydraulic Consultants Ltd. | 58,214 |
| Nu Flow Services BC | 29,873 |
| Nu-Gen Projects Ltd. | 69,550 |
| Nutech Facilities Services Ltd. | 159,589 |
| Nutrien Ag Solutions (Canada) Inc. | 57,610 |
| Nye-Islam, Marilyn | 250,170 |
| Onsite Engineering Ltd. | 38,684 |
| Open Text Corporation | 136,394 |
| Optrics Inc. | 27,808 |
| Oracle Canada ULC | 139,293 |
| Over The Edge Excavating Ltd. | 31,374 |
| Overdrive Dist, 2165736886 | 99,760 |
| Pacific Coast Fire Equipment (1976) Ltd. | 69,157 |
| Pacific Flow Control Ltd. | 103,747 |
| Pacific Industrial & Marine | 35,746 |
| Pacific Industrial & Marine Ltd. | 186,900 |
| Page, Derek Lawrence | 33,997 |
| Pallan, Jodi Lyne | 56,596 |
| Park Royal Shopping Centre Holdings Ltd. | 122,121 |
| Parkland Refining (BC) Ltd. | 352,330 |
| Pavilion Venture Inc. | 27,695 |
| Pax Construction Ltd. | 983,815 |
| PAYPAL | 27,461 |
| Pecchia, Dino | 38,306 |
| Pejman, Alidad | 86,600 |
| Petro-Canada Lubricants Inc. | 36,065 |
| Phoenix Tent and Event Rentals | 82,530 |
| Pierce Law Group | 26,027 |
| Piteau Associates | 29,328 |
| Pixel Architect | 33,999 |
| PNR Railworks Inc. | 67,725 |
| Portex Design Inc. | 57,107 |
| Power Earth Enterprises Inc. | 41,305 |
| PrairieCoast Equipment Inc. | 109,389 |
| Prentice, Fergus Swinton | 81,503 |
| Prevost Car Inc. | 186,935 |
| PRIMECorp | 75,050 |
| PRIMECORP Police Records Information | 31,024 |
| Profix Construction Ltd. | 66,543 |
| Puzzle Developments Ltd. | 39,585 |

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2019

| Suppliers | Amount |
|---|---------------|
| PW Trenchless Construction Inc. | 1,413,969 |
| PWL Partnership Landscape Architects Inc. | 148,401 |
| QCA Systems Ltd. | 136,500 |
| Quinn, Janice Susan | 28,500 |
| R.F. Binnie & Associates Ltd. | 183,100 |
| Rad Concept Homes Inc. | 59,174 |
| Radec Group Inc. | 39,801 |
| Rahmatian, Farnoosh | 27,801 |
| Rampart International Corp. | 26,041 |
| Rare Earth | 104,319 |
| Raybern Erectors Ltd. | 159,682 |
| RealSIDE Consulting Inc. | 29,768 |
| Receiver General of Canada | 4,356,640 |
| REISNER, CHALLA NICOLE | 68,740 |
| Rocky Mountain Phoenix | 82,542 |
| Rollins Machinery Ltd. | 150,228 |
| RONA Inc. | 27,779 |
| Roofix Services Inc. | 56,265 |
| Roper Greyll LLP | 74,986 |
| Royal Bank | 26,461 |
| Royal Printers Ltd. | 50,636 |
| Rusco Enterprises Ltd. | 29,399 |
| Rusnak Gallant Ltd. | 50,253 |
| Russell Hendrix Foodservice Equipment | 25,832 |
| Saplings Outdoor Program | 36,896 |
| Sasco Contractors Ltd. | 359,611 |
| Scalar, A CDW Company | 29,212 |
| School District #45, West Vancouver | 42,904 |
| Scooby's Dog Waste Removal | 57,605 |
| Scotiabank Mortgage Corporation | 28,758 |
| Scott Special Projects Ltd. | 1,711,425 |
| Scottish Line Painting Ltd. | 183,313 |
| Seneca Homes | 58,500 |
| Shapiro, Raymond Allon | 48,170 |
| Shaw Cablesystems GP | 36,561 |
| Shell Energy North America (Canada) Inc. | 326,642 |
| Sherine Industries Ltd. | 38,755 |
| Simson Maxwell | 36,577 |
| Softchoice Corporation | 96,856 |
| Sokhanran, Bagher | 62,871 |
| Somani, Zul | 59,375 |
| Spartan Controls | 61,923 |
| Spieth-Anderson Intl. Inc. | 26,893 |
| Sportball Vancouver | 105,713 |
| Stak Fitness | 61,657 |
| Standard Building Supplies Ltd. | 95,361 |
| Stella Jones Inc. | 62,160 |
| Sterling Cross Defense Systems Corp. | 28,229 |
| Sterling Pacific Developments Inc. | 97,726 |
| Still Creek Press | 61,240 |
| Stollery, Chris | 30,592 |
| Stoneway Homes Ltd. | 36,011 |
| Sun, Guoliang | 27,980 |

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2019

| Suppliers | Amount |
|--|---------------|
| Suncor Energy Products Partnership | 2,685,597 |
| Super Save Disposal Inc. | 74,411 |
| Symphony Homes Ltd. | 49,290 |
| Sysco Canada Inc. | 64,012 |
| Taknam Construction Ltd. | 70,892 |
| Tang, Jui Rachel | 36,198 |
| Taylor's Turf Care Products Ltd. | 50,534 |
| TDS Systems West Inc. | 196,943 |
| Tech Logic Corp. | 26,220 |
| Teddy & Romana Cleaning & Maintenance Co | 28,449 |
| Telus Communications (BC) Inc. | 522,319 |
| Telus Mobility | 262,580 |
| Terrillon Holdings Inc. | 35,893 |
| Tetra Tech Canada Inc. | 185,400 |
| The Aftermarket Parts Company, LLC | 352,588 |
| The Bowra Group Inc. | 50,000 |
| The Bus Centre | 113,791 |
| THE HOME DEPOT | 36,317 |
| The Owners, Strata Plan LMS1987 | 39,310 |
| The Peak British Properties Ltd. | 27,421 |
| The Spirit of Tennis Inc. | 52,216 |
| The Village Trust | 41,509 |
| Thinkspace Architecture Planning | 33,033 |
| Thunderbird Plastics Ltd. | 40,757 |
| Tiande Real Estate Development Inc. | 35,094 |
| Tilby, Catherine Susan | 65,750 |
| Tinbox Energy Software | 28,043 |
| Tomko Sports Systems Inc. | 128,487 |
| Transtar Sanitation Supply Ltd. | 98,988 |
| Trevethan, Nigel Lindsay | 38,962 |
| Trotter & Morton Building Technologies | 66,011 |
| TSS Total Safety Services Inc. | 31,023 |
| Twin Island Excavating Ltd. | 123,017 |
| Under Pressure Property Maintenance | 121,659 |
| Uni-Select Canada Inc. | 42,449 |
| Upland Developments | 128,839 |
| Upward Construction & Renovation Ltd. | 101,559 |
| Urban Forum Associates | 32,005 |
| URP Event Production & Creative Services | 172,104 |
| Vahedi, Mehran | 45,913 |
| Valley Traffic Systems Inc. | 34,667 |
| Vasto Builders | 41,951 |
| Vega Enterprises Ltd. | 27,250 |
| Verdania Properties Ltd. | 66,118 |
| Veritiv | 67,465 |
| Veronika Kryvchun at WestVanDance | 26,786 |
| VFA Canada Corporation | 36,316 |
| Wang, Hao-Huo | 49,124 |
| Waste Control Services Inc. | 1,637,858 |
| Watercrest Properties Inc. | 57,080 |
| WBM Technologies | 37,053 |
| Wealth Spring Trust | 40,824 |
| Webb, Linda Joyce (Executrix) | 30,771 |

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2019

| Suppliers | Amount |
|--|--------------------|
| Wesco Distribution Canada LP | 28,484 |
| West Vancouver Chamber of Commerce | 45,045 |
| West Vancouver Community Arts Council | 33,000 |
| West Vancouver Community Foundation | 40,325 |
| West Vancouver Taekwondo Inc. | 169,616 |
| Westburne West | 66,523 |
| Western Bus Parts & Service | 217,040 |
| Westerra Equipment LP Head Office | 30,898 |
| Whitehots Inc. | 216,067 |
| Wishbone Industries Limited | 28,394 |
| Wismer & Rawlings Electric Ltd. | 29,130 |
| Wolseley Canada Inc. | 87,111 |
| Work Safe BC | 1,349,172 |
| WSP Canada Group Limited | 397,869 |
| Wurth Canada Limited | 93,484 |
| Xerox Canada Inc. | 245,334 |
| XIAO, WEN JIN | 30,657 |
| Xie, Baixue | 46,920 |
| Yen Bros. Food Service Ltd. | 111,309 |
| Yin, Yanxia | 43,590 |
| Young Anderson | 304,586 |
| Zeemac Vehicle Leasing Ltd. | 130,672 |
| Zhou, Xianzeng | 30,250 |
| ZHU, XIAOHONG | 56,561 |
| Total Payments Exceeding \$25,000 to Suppliers | 87,868,590 |
| Total Payments of \$25,000 or Less and Other Payments | 12,759,228 |
| Total per Statement of Revenue and Expenditure | 100,627,818 |

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2019

Reconciliation

| | |
|--|-----------------|
| Total of aggregate payments exceeding \$25,000 paid to suppliers | \$ 87,868,590 |
| Consolidated total of payments of \$25,000 or less paid to suppliers | \$ 12,759,228 |
| <hr/> | |
| Payment Total | \$ 100,627,818 |
| <hr/> | |
| Total Expenditures per Consolidated Statement of Operations | \$ 162,681,907 |
| Reconciling items: | |
| 2019 Capital Purchases | \$ 28,155,775 |
| Tangible capital asset write downs | \$ (776,037) |
| Tangible capital asset amortization | \$ (15,427,635) |
| Salaries and Benefits | \$ (88,632,436) |
| Benefits paid by employers | \$ 17,163,188 |
| Vendor payment recorded to balance sheet accounts | \$ (2,296,872) |
| Non-cash adjustments | \$ (240,072) |
| <hr/> | |
| Adjusted Consolidated Expenditures | \$ 100,627,818 |
| <hr/> | |

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
STATEMENT OF PAYMENTS OF GRANTS OR CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2019

| Name | Amount |
|---|---------------|
| Air Cadets of Canada | 1,500.00 |
| Athletics for Kids Financial Assistance | 1,000.00 |
| Avalon Recovery Society | 10,000.00 |
| BC Pets and Friends | 3,000.00 |
| Big Sisters of BC | 2,000.00 |
| Canadian Mental Health Association | 8,000.00 |
| 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 |
| Chor Leoni Men's Choir | 2,250.00 |
| COHO Society of the North Shore | 5,000.00 |
| Crisis Intervention & Suicide | 5,000.00 |
| Deep Cove Chamber Soloists Society | 1,000.00 |
| North Shore Advisory Committee on Disability Issues | 2,528.74 |
| Dundarave Festival of Lights | 1,500.00 |
| Family Services of the North Shore | 27,000.00 |
| Family Smart | 2,200.00 |
| 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 | 22,000.00 |
| Hollyburn Heritage Society | 419.00 |
| Laudate Singers Society | 2,000.00 |
| Lions Gate Sinfonia | 2,000.00 |
| Lionsview Seniors Planning Society | 5,200.00 |
| 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 | 15,000.00 |
| North Shore ConneXions Society | 4,000.00 |
| North Shore Crisis Services Society | 10,000.00 |
| North Shore Disability Resource Centre | 8,000.00 |
| North Shore Keep Well Society | 2,000.00 |
| North Shore Light Opera Society | 1,800.00 |
| North Shore Meals On Wheels | 3,000.00 |
| North Shore Multicultural Society | 8,000.00 |
| North Shore Music Academy Society | 500.00 |
| North Shore Neighbourhood House | 5,934.00 |
| North Shore Polish Association | 1,500.00 |
| North Shore Restorative Justice Society | 18,000.00 |
| North Shore Safety Council | 1,000.00 |

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
STATEMENT OF PAYMENTS OF GRANTS OR CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2019

| Name | Amount |
|--|-------------------|
| North Shore Stroke Recovery Centre | 5,000.00 |
| North Shore Volunteers for Seniors | 4,000.00 |
| North Shore Women's Centre Society | 4,000.00 |
| North Vancouver Community Arts Council | 4,750.00 |
| Pacific Spirit Choir | 1,500.00 |
| Pandora's Vox Vocal Ensemble Society | 2,500.00 |
| Pathways Serious Mental Illness Society | 7,500.00 |
| PLEA Community Services | 5,000.00 |
| Presentation House Theatre | 2,500.00 |
| Properties Family Hub Society | 4,250.00 |
| Rotary Clubs of North Vancouver | 1,000.00 |
| Sharing Abundance Association | 6,500.00 |
| SPCA, BC - Vancouver Regional | 142,781.10 |
| Special Olympics British Columbia | 2,000.00 |
| Spinal Cord Injury BC | 1,000.00 |
| Squamish Nation | 2,000.00 |
| The Whole Dyslexic Society | 500.00 |
| Theatre West Vancouver | 1,866.00 |
| Third West Vancouver Scout Group | 400.00 |
| Vancouver Adaptive Snow Sports | 1,250.00 |
| Vancouver Chamber Music Society | 1,250.00 |
| Volunteer Cancer Drivers Society | 1,500.00 |
| West Vancouver Community Arts Council | 25,000.00 |
| West Vancouver Historical Society | 1,000.00 |
| West Vancouver Legion | 11,075.97 |
| West Vancouver Marine Rescue | 5,000.00 |
| West Vancouver Youth Band | 8,500.00 |
| Westcoast Family Centres Society | 2,000.00 |
| WV Fire Service Museum & Archive Society | 4,950.00 |
| Total Payments of Grants or Contributions | 473,154.81 |