

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER

2022 STATEMENT OF FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2022

CONTENTS

Statement of Financial Information Approval.....	1
Management Report for 2022	2
Independent Auditor’s Report.....	3
Statement of Financial Information.....	6
Statement of Long Term Debt.....	34
Schedule of Guarantee and Indemnity Agreements	35
Schedule of Remuneration and Expenses	36
Statement of Severance Agreements.....	43
Schedule of Payments to Suppliers of Goods or Services.....	44
Statement of Payments of Grants or Contributions	52

This Page Intentionally Left Blank

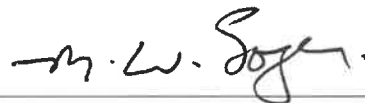
THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
STATEMENT OF FINANCIAL INFORMATION APPROVAL

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 26, 2023, 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 26, 2023



Mark Sager
Mayor on behalf of Council
June 26, 2023

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

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
MANAGEMENT REPORT FOR 2022

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, KPMG 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.

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



Isabel Gordon
Director, Financial Services
June 26, 2023

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



KPMG LLP
 PO Box 10426 777 Dunsmuir Street
 Vancouver BC V7Y 1K3
 Canada
 Telephone (604) 691-3000
 Fax (604) 691-3031

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the consolidated financial statements of Corporation of the District of West Vancouver (the "District"), which comprise:

- the consolidated statement of financial position as at December 31, 2022
- the consolidated statement of operations for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- notes to the consolidated financial statements, including a summary of significant accounting policies

(hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the District as at December 31, 2022 and its consolidated results of operations, its consolidated changes in net financial assets, and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditor's Responsibilities for the Audit of the Financial Statements**" section of our auditor's report.

We are independent of the District in accordance with the ethical requirements that are relevant to our audit of the 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 audit opinion.

Emphasis of Matter – Comparative Information

We draw attention to Note 19 to the financial statements ("Note 19"), which explains that certain comparative information presented for the year ended December 31, 2021 has been restated.

Note 19 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter

Other Matter – Comparative information

The financial statements for the year ended December 31, 2021, excluding the adjustments that were applied to restate certain comparative information, were audited by another auditor who expressed an unmodified opinion on those financial statements on May 16, 2022.

As part of our audit of the financial statements for the year ended December 31, 2022, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended December 31, 2021. In our opinion, such adjustments are appropriate and have been properly applied.

Other than with respect to the adjustments that were applied to restate certain comparative information, we were not engaged to audit, review or apply any procedures to the financial statements for the year ended December 31, 2021. Accordingly, we do not express an opinion or any other form of assurance on those financial statements taken as a whole.

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

Management is responsible for the preparation and fair presentation of these 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the District'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 District or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report and 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 the 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 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 District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosure 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 District'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 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 District 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 financial statements represent the underlying transactions and events in a matter that achieves fair presentation.
- 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.



Chartered Professional Accountants

Vancouver, Canada
May 9, 2023

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
STATEMENT OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022

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

DISTRICT OF WEST VANCOUVER

CONSOLIDATED FINANCIAL STATEMENTS

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at December 31

	2022	2021 (Restated, Note 19)
FINANCIAL ASSETS		
Cash (Note 3)	72,049,840	47,755,492
Investments (Note 3)	194,039,767	181,293,939
Accounts Receivable		
Property Taxes	3,481,842	4,071,872
Other	26,712,587	22,118,695
Due from Other Governments	2,042,313	2,397,110
	298,326,349	257,637,108
LIABILITIES		
Accounts Payable and Accrued Liabilities (Note 4)	50,540,998	47,074,077
Employee Future Benefits Payable (Note 5)	6,210,260	5,938,916
Deferred Revenue and Deposits (Note 6)	78,547,958	51,294,990
Deferred Development Cost Charges (Note 7)	30,174,140	29,658,821
Debt, Net of the MFA Sinking Fund (Note 8)	27,653,748	29,066,114
	193,127,104	163,032,918
NET FINANCIAL ASSETS	105,199,245	94,604,190
NON-FINANCIAL ASSETS		
Inventories	982,342	689,033
Prepaid Expenses	1,180,067	1,112,273
Tangible Capital Assets (Schedules 3 and 4)	547,918,615	531,971,918
Restricted Investments (Note 3)	4,393,236	5,035,483
	554,474,260	538,808,707
ACCUMULATED SURPLUS (Note 9)	659,673,505	633,412,897

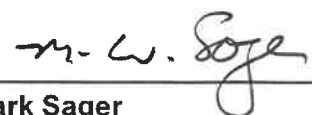
See accompanying notes to the Consolidated Financial Statements.

Contractual Obligations and Contingencies (Note 11).

Subsequent Event (Note 21).



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



Mark Sager
Mayor

DISTRICT OF WEST VANCOUVER

CONSOLIDATED FINANCIAL STATEMENTS**CONSOLIDATED STATEMENT OF OPERATIONS**

For the year ended December 31

	2022 Budget (Note 16)	2022 Actual	2021 Actual (Restated, Note 19)
REVENUE			
General Taxation (Note 13)	85,203,656	85,277,084	81,385,541
Fees & Charges	63,251,135	61,598,964	59,088,249
Licences & Permits	7,902,355	8,947,814	8,657,678
Other Revenue	4,969,147	7,322,491	5,701,250
Government Transfers (Note 20)	1,331,257	1,448,071	1,512,658
Transit Reimbursements	20,130,965	20,518,090	19,817,723
Development Cost Charges	1,413,573	326,313	462,370
Other Contributions for Capital	4,766,622	9,021,317	8,513,788
Third Party Works	2,250,621	3,198,387	3,979,253
Interest Earned on Investments	1,386,000	5,217,907	3,087,443
	192,605,331	202,876,438	192,205,953
Community Amenities Received from Developers (Note 15)	-	3,980	851,250
Gain on Sale of Land	250,000	-	-
	192,855,331	202,880,418	193,057,203
EXPENSES			
General Government	28,380,410	30,103,928	26,559,952
Public Safety	39,243,830	39,169,142	37,485,934
Engineering & Transportation	13,562,304	13,719,523	12,390,367
Planning, Lands & Permits	7,029,469	7,646,010	6,814,962
Recreation & Library	32,114,307	31,677,071	27,801,057
Water Utility	13,117,566	10,975,162	10,149,245
Sewer Utility	17,237,152	16,361,148	16,336,704
Solid Waste	4,282,280	3,990,850	3,979,621
Cemetery	1,059,797	1,112,767	777,045
Golf	1,130,986	1,273,068	1,051,532
Transit	20,130,965	20,518,090	19,817,723
Library Foundation	-	73,051	46,321
	177,289,066	176,619,810	163,210,463
ANNUAL SURPLUS	15,566,265	26,260,608	29,846,740
Accumulated Surplus, Beginning of Year	633,412,897	633,412,897	603,566,157
ACCUMULATED SURPLUS, END OF YEAR	648,979,162	659,673,505	633,412,897

See accompanying notes to the Consolidated Financial Statements.

DISTRICT OF WEST VANCOUVER

CONSOLIDATED FINANCIAL STATEMENTS**CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS**

For the year ended December 31

	2022 Budget (Note 16)	2022 Actual	2021 Actual (Restated, Note 19)
ANNUAL SURPLUS	15,566,265	26,260,608	29,846,740
CHANGES IN TANGIBLE CAPITAL ASSETS			
Acquisitions of Tangible Capital Assets	(78,935,000)	(26,803,648)	(23,277,706)
Amortization Expense	-	15,876,667	16,161,367
Contribution of Tangible Capital Assets	-	(6,056,768)	(6,160,936)
Loss on Disposal of Tangible Capital Assets	-	1,037,053	122,537
	(78,935,000)	(15,946,696)	(13,154,738)
CHANGES IN OTHER NON-FINANCIAL ASSETS			
Acquisition of Inventories	-	(982,342)	(689,033)
Acquisition of Prepaid Expenses	-	(1,180,067)	(1,112,273)
Use of Inventories	-	689,033	700,658
Use of Prepaid Expenses	-	1,112,273	1,216,742
Restricted Investment	-	642,246	(412,369)
	-	281,143	(296,275)
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	(63,368,735)	10,595,055	16,395,727
Net Financial Assets, Beginning of Year	94,604,190	94,604,190	78,208,463
NET FINANCIAL ASSETS, END OF YEAR	31,235,455	105,199,245	94,604,190

See accompanying notes to the Consolidated Financial Statements.

DISTRICT OF WEST VANCOUVER

CONSOLIDATED FINANCIAL STATEMENTS**CONSOLIDATED STATEMENT OF CASH FLOWS**

For the year ended December 31

	2022	2021 (Restated, Note 19)
OPERATING TRANSACTIONS		
Annual Surplus	26,260,608	29,846,740
Non-Cash Items Included in Annual Surplus		
Amortization Expense	15,876,667	16,161,367
Contribution of Tangible Capital Assets	(6,056,768)	(6,160,936)
Loss on Disposal of Tangible Capital Assets	1,037,053	122,537
Development Cost Charge Revenue Recognized	(326,313)	(462,370)
Actuarial Adjustment Recognized on Debt	(376,099)	(326,845)
Changes in Other Non-Cash Working Capital		
Tax Receivable	590,030	760,037
Account Receivable	(4,593,892)	(646,887)
Due from Other Governments	354,797	2,186,944
Inventories	(293,309)	11,625
Prepaid Expenses	(67,794)	104,470
Accounts Payable and Accrued Liabilities	3,466,919	(49,490,152)
Employee Future Benefits Payable	271,344	321,542
Deferred Revenue and Deposit	27,252,968	1,124,272
	63,396,211	(6,447,656)
CAPITAL TRANSACTIONS		
Acquisitions of Tangible Capital Assets	(26,803,648)	(23,277,706)
	(26,803,648)	(23,277,706)
FINANCING TRANSACTIONS		
Development Cost Charges Received, including Interest	841,633	2,060,286
Debt Principal Repaid	(1,036,267)	(1,036,267)
	(194,634)	1,024,019
INVESTING TRANSACTIONS		
Net Decrease in Investments	(12,103,581)	(85,523,597)
	(12,103,581)	(85,523,597)
INCREASE (DECREASE) IN CASH	24,294,348	(114,224,940)
Cash, Beginning of Year	47,755,492	161,980,432
CASH, END OF YEAR	72,049,840	47,755,492

See accompanying notes to the Consolidated Financial Statements.

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 For the Year Ended December 31, 2022

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”).

The significant accounting policies are summarized below:

(a) Basis of Consolidation

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, are measurable and collection is reasonably assured. 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 the statement of operations.

(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 prepaid 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 liabilities arising from stipulations are extinguished.

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 For the Year Ended December 31, 2022

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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 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

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 assets are not included as part of the tangible capital assets.

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

The District does not capitalize interest whenever external debt is issued to finance the construction of assets.

(ii) Inventories

Inventories are recorded at the lower of cost and net realizable value. Inventory is written down to net realizable value when the cost of inventory is estimated not to be recoverable. Cost is determined using average cost basis.

(iii) Restricted Investments

Restricted investments are measured at fair value and 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. Restricted investments are measured at fair value.

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 For the Year Ended December 31, 2022

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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 sinking fund and actuarial adjustments.

(h) Investments

Investments in guaranteed investment certificates ("GICs"), the Municipal Finance Authority of BC (the "MFA") Money Market Fund, Government Focused Ultra-Short Bond and Restricted Investments are recorded at cost. When, in the opinion of management, there is an other than temporary decline in value, investments are written down to their net realizable value.

(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 (Note 14) 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, 2022

3. INVESTMENTS

	2022	2021
The MFA Investment pools		
Money Market Fund	10,504	10,304
Government Focused Ultra-Short Bond	29,263	29,314
	39,767	39,618
GICs	194,000,000	181,254,321
Total Investments	194,039,767	181,293,939

The District placed the majority of its investments with guaranteed investment certificates. The lengths and interest rates of GICs vary depend on the date of purchase. The District has a total of \$194,000,000 invested with the maturity dates range from March 2, 2023 to November 3, 2027, and the interest rates range from 2.15% to 5.90% (2021 1.26% to 1.50%).

Additionally the District placed \$71,983,176 (2021 \$47,692,904) in high interest saving accounts with the Bank of Montreal at December 31, 2022.

Interest earned by investments for the year ended December 31, 2022 totalled \$6,404,824 (2021 \$2,930,987). Earnings have been recorded as investment income and partially allocated to various reserves (Note 10), or deferred as appropriated (Note 7).

The Library Foundation Restricted Investments are invested in pooled funds:

	2022	2021
Leith Wheeler Fixed Income Fund	1,692,514	2,045,112
Leith Wheeler International Fund	578,990	457,657
Leith Wheeler Money Market Fund	43,013	127,600
Leith Wheeler U.S. Equity Fund	752,125	747,819
Leith Wheeler Canadian Equity Fund	1,326,594	1,657,295
	4,393,236	5,035,483

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2022	2021 (Restated, Note 19)
Accounts Payable	10,105,466	7,495,983
Accrued Liabilities	1,505,466	2,564,438
Amberview Co-op Lease Payback (Note 12 (a))	14,808,396	14,832,327
Accrued Payroll Liabilities	11,566,783	10,777,989
Due to Other Government Agencies	12,554,887	11,403,340
	50,540,998	47,074,077

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 For the Year Ended December 31, 2022

5. EMPLOYEE FUTURE BENEFITS PAYABLE

The District provides certain post-employment benefits, non-vested sick leave, compensated absences, and termination benefits to its employees.

	2022	2021
Accrued benefit obligation, beginning of year	6,849,398	6,903,165
Current service costs	624,323	646,968
Interest costs	180,077	145,517
Plan amendments	(79,860)	-
Actual benefits paid	(577,193)	(615,883)
Actuarial gain arising in the period	(1,357,042)	(230,369)
Accrued benefit obligation, end of year	5,639,703	6,849,398
Unamortized actuarial gain (loss)	570,557	(910,482)
	6,210,260	5,938,916

An actuarial valuation for these benefits was performed to determine the District's accrued benefit obligation as at December 31, 2022. This actuarial gain (loss) is being amortized over a period equal to the employees' expected average remaining service lifetime.

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

	2022	2021
Discount rate	4.40%	2.50%
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

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 For the Year Ended December 31, 2022

6. DEFERRED REVENUE AND DEPOSITS

	2022	2021
Long-Term Prepaid Lease	35,407,241	13,328,240
Prepaid Taxes	7,882,430	7,715,598
Deposits	28,787,472	24,998,144
Memberships, Fees, and Other Revenues	6,470,815	5,253,008
	78,547,958	51,294,990

Deferred Revenue and Deposits are short-term in nature, with the exception of the Long-Term Prepaid Leases. Wetmore lease (Note 12 (d)) is being recognized as revenue over the 125-year term of the and Darwin lease (Note 12 (e)) will be recognized as revenue over the 99-year term starting from 2023.

7. DEFERRED DEVELOPMENT COST CHARGES

These funds, including interest earned thereon 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. There were no developments for which deferred development charges were waived or reduced in 2022 and 2021.

Continuity of Deferred Development Cost Charges:

	Opening Balances	Current Receipts	Interest Earned	Amounts Spent	Closing Balance
General Fund					
Highways	6,955,302	13,802	174,055	-	7,143,159
Underground Wiring	1,140,947	3,332	28,565	-	1,172,844
Parks and Open Space	16,762,977	82,728	416,030	(326,313)	16,935,422
	24,859,226	99,862	618,650	(326,313)	25,251,425
Water Utility Fund	1,725,555	1,018	43,152	-	1,769,725
Sewer Utility Fund	3,074,040	2,074	76,876	-	3,152,990
	29,658,821	102,954	738,678	(326,313)	30,174,140

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 For the Year Ended December 31, 2022

8. DEBT, NET OF THE MFA SINKING FUND DEPOSITS

The District obtains debt instruments through the MFA, pursuant to security-issuing bylaws under authority of the Community Charter, to finance certain capital expenditures. The rates of interest on the principal amount of the MFA debentures vary between 2.60% and 4.90% (2021 2.60% to 4.90%) per annum. Interest expenses incurred for the year on the long-term debt was \$1,054,477 (2021 \$1,054,477).

Outstanding debt:

	2022	2021
Gross Amount Borrowed	39,316,500	39,316,500
Repayments and Actuarial Adjustments	(11,662,752)	(10,250,386)
Net Debt	27,653,748	29,066,114

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

	Total
2023	1,463,419
2024	1,516,339
2025	1,031,545
2026	904,097
2027	935,706
Thereafter	21,802,642
Total	27,653,748

Under borrowing arrangements with the MFA, the District is required to lodge security by means of demand notes and interest-bearing cash deposits based on the amount of the borrowing. As a condition of these borrowings, a portion of the debenture proceeds is withheld by the MFA as a debt reserve fund. These deposits totalling \$488,865 (2021 \$478,184) are included in the District's financial assets as restricted cash and are held by the MFA as security against the possibility of debt repayment default. At December 31, 2022, there were contingent demand notes of \$755,427 (2021 \$755,427), which are not recorded in the financial statements of the District. If the debt is repaid without default, the deposits are refunded to the District and demand notes are cancelled.

9. ACCUMULATED SURPLUS

Accumulated surplus is represented by:

	2022	2021 (Restated, Note 19)
Unappropriated Surplus (Deficit)	1,048,516	(1,467,234)
Amberview Co-op Lease Payback (Note 12(a))	(14,808,396)	(14,832,327)
Reserve Funds (Note 9)	146,612,873	139,969,865
Investment in Non-Financial Assets	526,820,512	509,742,593
Appropriated Surplus	659,673,505	633,412,897

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 For the Year Ended December 31, 2022

9. ACCUMULATED SURPLUS (Continued)

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

Amblevue Co-op Lease Payback is the buy back amount of Amblevue members' shares upon expiration of the lease, net of sinking fund payments received (Note 12(a)).

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 utility rate and tax revenues.

10. 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 the 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, 2022 is \$20,585,677 (2021 \$20,931,040). 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) Environmental Reserve Fund

This fund was established in 2022 and is used for programs that support the protection of the natural environment and nature capital assets, as well as initiatives to reduce GHG emission at the District and community level.

(c) Youth Activity Reserve Fund

This fund is subject to a minimum threshold as established in the District Youth Activity Fund Bylaw and adjusted annually for inflation using the annual Provincial Consumer Price Index. This fund is used for capital projects or programs undertaken by the District or community groups for the benefit of youth in the community. The amount of the threshold at December 31, 2022 is \$614,885 (2021 \$577,868). The balance in the fund December 31, 2022 is \$614,965 (2021 \$586,307).

(d) 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.

(e) Amenity Contributions Fund

Developer contributions received by the District, for the purpose of improving the quality of life in the community, are 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. On May 10, 2021 Council approved the amended Community Amenity Contributions Policy to allocate one percent of the unrestricted Community Amenity Contributions ("CAC") received to the Public Art Reserve; fifty percent of the remaining unrestricted CAC to neighbourhood serving capital projects; and the other fifty percent of the remaining unrestricted CAC to community serving capital projects.

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 For the Year Ended December 31, 2022

10. RESERVE FUNDS (Continued)

Statutory Reserves (Continued)

- (f) **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.
- (g) **Capital Infrastructure Reserve**
 This fund is designated for ongoing maintenance and replacements of existing infrastructure.
- (h) **Capital Equipment Reserve**
 This fund is to be used for heavy equipment, general equipment and information technology and communications equipment.
- (i) **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.
- (j) **Sewer & Drainage Reserve Fund**
 This fund may be used to finance the acquisition or construction of sewer and drainage system works, repay debt and interest, and contribute to the stabilization of District sewer and drainage rates.
- (k) **Affordable Housing Fund**
 Affordable housing fund is designed to support the development of below market housing to low income residents.
- (l) **Land Reserve**
 This fund was established in 2018 and is used to capture the proceeds of land sales.

Non-Statutory Reserves

- (m) **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.
- (n) **Capital Reserves**
 These reserves are designated for the periodic replacement of specified assets or retirement of debt.
- (o) **Capital 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.
- (p) **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 solid waste collection and rate stabilization should solid waste collection costs increase.

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 For the Year Ended December 31, 2022

10. RESERVE FUNDS (Continued)

Non-Statutory Reserves (Continued)

(q) 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.

(r) 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.

(s) Provincial COVID-19 Safe Restart Reserve

The District received \$5,068,000 in 2020 from the Province of BC to support operating costs and revenues impact due to Covid-19, and may be expended within general budgetary authority.

Continuity of Reserve Funds is as follows:

	Opening Balance	Revenues & Transfers	Interest Earned	Expenditures & Transfers	Closing Balance
General Fund					
Endowment Fund *	20,931,040	465,763	512,552	(1,323,678)	20,585,677
Environmental Reserve Fund *	-	1,200,000	15,000	-	1,215,000
Youth Activity Reserve Fund *	586,307	14,000	14,658	-	614,965
Public Arts Reserve Fund *	674,208	50,000	16,823	(52,543)	688,488
Amenity Contributions Fund *	41,849,269	3,981	956,256	(7,202,018)	35,607,488
Affordable Housing*	5,217,525	-	130,438	-	5,347,963
Provincial COVID-19 Safe Restart Fund	3,111,924	-	-	(2,640,771)	471,153
Operating Reserves	7,002,427	4,861,945	58,284	(1,224,466)	10,698,190
Capital Facilities Reserve *	9,004,464	4,121,314	183,132	(7,575,500)	5,733,410
Capital Infrastructure Reserve *	5,325,008	5,029,714	148,337	(3,812,793)	6,690,266
Capital Equipment Reserve*	4,976,189	3,414,887	124,158	(3,439,212)	5,076,022
Capital Operational Reserve	1,174,693	545,634	30,728	(436,800)	1,314,255
Other Capital Reserves	2,205,006	581,379	57,130	(230,210)	2,613,305
Land Reserve*	3,205,357	-	80,134	-	3,285,491
Total General Fund	105,263,417	20,288,617	2,327,630	(27,937,991)	99,941,673
Other Fund					
Water Reserve Fund *	6,767,492	11,491,796	169,187	(1,776,351)	16,652,124
Sewer & Drainage Reserve Fund*	24,022,240	5,823,535	600,556	(4,562,024)	25,884,307
Solid Waste Reserve Fund	1,565,378	-	-	(169,755)	1,395,623
Golf Development Reserve	764,828	340,491	19,121	-	1,124,440
Cemetery Development Reserve	1,586,510	709,071	39,663	(720,538)	1,614,706
Total Other Fund	34,706,448	18,364,893	828,527	(7,228,668)	46,671,200
Total Reserve Funds	139,969,865	38,653,510	3,156,157	(35,166,659)	146,612,873

* Statutory Reserve

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

11. CONTRACTUAL OBLIGATIONS AND CONTINGENCIES

(a) Legal Actions

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 measurable obligation is determined.

(b) Municipal Pension Plan

The District and its employees contribute to the Municipal Pension Plan (a jointly trusted 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, 2021, the plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 875 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, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The next valuation will be as at December 31, 2024, with results available in 2025.

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.

The District paid \$7,298,665 (2021 \$7,521,405) for employer contributions while employees contributed \$6,211,105 (2021 \$6,141,728) to the plan in fiscal 2022.

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 For the Year Ended December 31, 2022

12. 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 17) 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.

The premises will revert to the District upon the expiration of the term. Payments are to be received in annual amounts escalating from \$5,040 to \$20,160 (currently \$12,600) until the year 2047. At December 31, 2022, the cumulative amount totalled \$470,880 (2021 \$446,949).

In 2022, the District discovered its obligation to buy back Ambleview members' shares upon expiration of the lease, at an amount that's equivalent to the fair market value of the freehold interest in the units according to the ratios outlined in the lease agreement. The payment amount of \$14,808,396 (2021 \$14,832,327) is based on a third-party appraisal value at the balance sheet date. Thus, restatement is required to record the liability and details are provided in note 19.

(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 of \$302,561 (2021 \$293,262) were received in 2022 and 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 \$14,500,000 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, 2022

12. CONTRACTUAL RIGHTS (Continued)

(e) Gordon Avenue Lands

In 2022, the District entered into an agreement with Darwin Properties (Gordon Avenue) Ltd. to develop land at the northeast corner of Gordon Ave and 22nd Street, known as the Gordon Avenue Lands. Under the agreement, Darwin Properties prepaid \$22,195,000 for a 99-year lease of the lands. The lease proceeds were received in 2022, at the conclusion of a public consultation process, and after rezoning and development approvals had been obtained. The District reserves the right to terminate the lease and is entitled to retain 25% of the prepaid lease proceeds if substantial completion of the buildings does not occur on or before December 8th, 2023.

(f) Performance Deposits

In addition to cash deposits, the District is holding irrevocable Letters of Credit in the amount of \$28,958,680 (2021 \$29,689,255), which were received from depositors to ensure their performance of works to be undertaken within the District. These amounts are not reflected in these consolidated financial statements.

13. TAXATION AND UTILITY USER FEE REVENUES

	2022	2022	2021
	Budget (Note 16)	Actual	Actual
Collection for District Purposes			
General Taxation	83,635,800	83,824,012	79,957,003
Payments in Lieu of Taxes	1,062,100	947,065	922,531
Specified Area Levies	505,756	506,007	506,007
	85,203,656	85,277,084	81,385,541
Recycling Fees & Charges	1,020,500	1,072,400	897,798
Solid Waste Disposal Fees	2,785,000	2,838,506	2,632,134
Water Utility Fees	19,520,000	18,493,809	19,287,893
Sewer Utility Fees	24,267,800	23,103,979	22,173,466
	132,796,956	130,785,778	126,376,832

Collection for Other Agencies

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

	2022	2021
	Actual	Actual
Province of BC School Taxes		
Residential	73,738,631	60,777,913
Non-residential	6,377,982	5,090,329
	80,116,613	65,868,242
Regional Transit	12,837,801	12,677,390
BC Assessment Authority	1,965,237	1,952,620
Regional District	2,891,794	2,643,308
Municipal Finance Authority	11,033	9,354
	97,822,478	83,150,914

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 For the Year Ended December 31, 2022

14. 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, Environmental services, Information Technology, Purchasing & Risk Management and Facilities & Asset Management.

Public Safety

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

Engineering and Transportation

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

Planning and Development Services

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 at Montizambert Creek, and distribution of water from both Eagle Lake and Metro Vancouver to residents.

SEWER UTILITY FUND

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

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 For the Year Ended December 31, 2022

14. SEGMENTED REPORTING (Continued)

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."

15. COMMUNITY AMENITY CONTRIBUTIONS

Only one amenity contribution payment was received in 2022. These funds will be used for provision and improvement of community assets.

Bylaw & Description	2022	2021
Bylaw 5106, 2021 – 6779 Dufferin Avenue	-	186,750
Bylaw 5132, 2021 – 7 Glenmore Drive	-	37,500
Bylaw 5013, 5014, & 5015, 2021 – 660 Clyde and 657 & 675 Marine Drive	-	354,000
1327 Marine Drive	-	273,000
McGavin Field	3,980	-
	3,980	851,250

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 For the Year Ended December 31, 2022

16. 2022 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 March 28, 2022, with the exception of the budgets for tangible capital asset related expenses (maintenance, amortization, write-downs and loss on disposal).

The table below shows the adjustments made to the 2022 Budget values with the addition of the budgets for tangible capital asset expenses. The adjusted budget values are then comparable to the 2022 actual values, and are the budget values shown in the Statement of Operations and the Statement of Changes in Net Financial Assets.

	Financial Plan	2022 Budget Adjustment for TCA[i]	As Presented on Financial Statements
Statement of Operations			
Revenues	192,855,331	-	192,855,331
Expenses			-
General Government	25,729,298	2,651,112	28,380,410
Public Safety	37,803,440	1,440,390	39,243,830
Engineering & Transportation	9,678,490	3,883,814	13,562,304
Planning, Lands & Permits	6,979,994	49,475	7,029,469
Recreation & Library	26,335,994	5,778,313	32,114,307
Water Utility	9,500,700	3,616,866	13,117,566
Sewer Utility	12,310,900	4,926,252	17,237,152
Solid Waste	4,282,280	-	4,282,280
Cemetery	732,797	327,000	1,059,797
Golf	981,202	149,784	1,130,986
Transit	20,130,965	-	20,130,965
	154,466,060	22,823,006	177,289,066
Annual Surplus	38,389,271	(22,823,006)	15,566,265

[i]Tangible Capital Asset expenses including capital assets 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, 2022

17. TRUST FUNDS

Certain assets have been conveyed or assigned to the District to be administered as directed by agreement or statutes. 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 holds the assets for the benefit of and stands in fiduciary relationship to the beneficiaries. The District excludes trusts it administers from consolidated financial statements.

	2022	2021
Cemetery Care Trust Fund		
Balance, Opening	6,691,111	6,351,684
Additions during year		
Contributions received	399,236	339,427
Interest Earned	172,268	76,300
	7,262,615	6,767,411
Transfer to Cemetery Operations	(172,268)	(76,300)
Balance, Closing	7,090,347	6,691,111
Other Trust Funds	1,015,779	1,047,645
	8,106,126	7,738,756

18. MEMBERSHIP IN E-COMM EMERGENCY COMMUNICATIONS FOR BRITISH COLUMBIA 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.

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 For the Year Ended December 31, 2022

19. RESTATEMENT OF COMPARATIVE FINANCIAL INFORMATION

During the year ended December 31, 2022, the District identified that there was an error in the financial statements for the year ended December 31, 2021 and prior years. The error was due to the District's misinterpretation of its obligation related to the Ambleview Place Housing Co-Operative lease. This resulted in an under-recognition of a liability for \$14,602,359 as at December 31, 2020. In addition, the District identified that an additional amount of \$229,968 to be recognized in expenses in 2021.

As a result, the comparative figures as at and for the year ended December 31, 2021 have been restated as follows:

	As previously stated	Adjustment	As restated
Consolidated statement of financial position			
Accounts payable and accrued liabilities	\$ 32,241,750	\$ 14,832,327	\$ 47,074,077
Net financial assets	109,436,517	(14,832,327)	94,604,190
Accumulated surplus, end of year	648,245,224	(14,832,327)	633,412,897
Consolidated statement of operations			
General government expenses	\$ 26,329,984	\$ 229,968	\$ 26,559,952
Annual surplus	30,076,708	(229,968)	29,846,740
Accumulated surplus, beginning of year	618,168,516	(14,602,359)	603,566,157
Accumulated surplus, end of year	648,245,224	(14,832,327)	633,412,897
Consolidated statement of changes in net financial assets			
Annual surplus	\$ 30,076,708	\$ (229,968)	\$ 29,846,740
Increase in net financial assets	16,625,695	(229,968)	16,395,727
Net financial assets, beginning of year	92,810,822	(14,602,359)	78,208,463
Net financial assets, end of year	109,436,517	(14,832,327)	94,604,190
Consolidated statement of cash flows			
Operating transactions:			
Annual surplus	\$ 30,076,708	\$ (229,968)	\$ 29,846,740
Accounts payable and accrued liabilities	49,720,120	(229,968)	49,490,152
Note 4 – Accounts payable and accrued			
Liabilities ambleview co-op lease obligation (Note 12 (a))	\$ -	\$ 14,832,327	\$ 14,832,327
Accounts payable and accrued liabilities	32,241,750	14,832,327	47,074,077
Note 9 - Accumulated surplus			
ambleview co-op lease obligation (Note 12 (a))	\$ -	\$(14,832,327)	\$ (14,832,327)
Appropriated surplus	648,245,224	(14,832,327)	633,412,897

There was no impact to net cash flows from operating transactions, capital transactions, financing transactions, or investing transactions as a result of this restatement.

DISTRICT OF WEST VANCOUVER
CONSOLIDATED FINANCIAL STATEMENTS
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 For the Year Ended December 31, 2022

20. GOVERNMENT TRANSFERS

Government transfers are received for operating and capital activities. The operating transfers consist of provincial, federal and other government agencies contributions. Capital transfers are included in other contributions for capital. The source of government transfers are as follows:

	2022	2021
Operating		
Province of BC	\$766,360	\$1,069,590
Federal government	48,163	-
Other government agencies	633,548	443,068
	1,448,071	1,512,658
Capital		
Translink	416,645	55,222
Province of BC	1,133,765	704,935
	1,550,410	760,157
	\$2,998,481	\$2,272,815

21. SUBSEQUENT EVENT

In March 2023, the District received \$8,000,000 from the Province of B.C. relating to the Growing Communities Fund grant. The Growing Communities Fund grant is a one-time grant that can be used to address the District's infrastructure and amenity needs.

DISTRICT OF WEST VANCOUVER

CONSOLIDATED FINANCIAL STATEMENTS

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

For the year ended December 31, 2022

	GENERAL FUND						WATER UTILITY FUND	SEWER UTILITY FUND	SOLID WASTE FUND	CEMETERY FUND	GOLF FUND	TRANSIT BLUE BUS	LIBRARY FOUNDATION	2022	
	General Government	Public Safety	Engineering and Transportation	Planning and Development Services	Recreation and Library	Unallocated									Total
REVENUE															
General Taxation (Note 13)	503,584	-	-	-	-	84,773,500	85,277,084	-	-	-	-	-	-	85,277,084	
Fees and Charges	102,569	434,015	369,223	-	8,957,944	2,740,072	12,603,823	18,493,809	23,103,979	3,910,906	1,924,247	1,562,200	-	61,598,964	
Licences and Permits	-	1,569,510	143,859	7,169,475	64,970	-	8,947,814	-	-	-	-	-	-	8,947,814	
Other Revenue	3,122,828	212,966	64,605	1,095,679	300,155	2,238,123	7,034,356	-	-	110	172,268	-	115,757	7,322,491	
Government Grants (Note 20)	-	766,360	119	-	490,845	190,747	1,448,071	-	-	-	-	-	-	1,448,071	
Transit Reimbursements	-	-	-	-	-	-	-	-	-	-	-	20,518,090	-	20,518,090	
Development Cost Charges	-	-	-	-	-	326,313	326,313	-	-	-	-	-	-	326,313	
Other Contributions for Capital	-	-	-	-	-	8,413,874	8,413,874	219,006	388,437	-	-	-	-	9,021,317	
Third Party Works	3,800	-	3,191,437	3,150	-	-	3,198,387	-	-	-	-	-	-	3,198,387	
Interest Earned (Loss) on Investments	7,218	-	-	-	-	5,468,403	5,475,621	3,463	-	-	-	-	-	5,217,907	
Community Amenities Received from Developer	-	-	-	-	-	3,980	3,980	-	-	-	-	-	-	3,980	
	3,739,999	2,982,851	3,769,243	8,268,304	9,813,914	104,155,012	132,729,323	18,716,278	23,492,416	3,911,016	2,096,515	1,562,200	20,518,090	(145,420)	202,880,418
EXPENSES															
Salaries and Benefits	14,317,487	32,544,643	3,918,436	6,111,180	18,766,784	-	75,658,530	1,895,245	1,929,604	248,480	520,600	431,272	14,678,624	-	95,362,355
Supplies and Other Expenses	6,539,544	4,824,038	1,485,997	1,541,623	6,262,698	-	20,653,900	5,731,241	9,285,351	3,152,648	213,631	581,782	5,226,875	35,259	44,880,687
Professional and Consulting	391,291	81,287	3,000	-	64,711	-	540,289	-	-	16,000	3,910	-	12,685	36,129	609,013
Recoveries and Allocations	(481,451)	273,336	1,270,161	(171,490)	190,931	-	1,081,487	(287,276)	219,943	573,722	43,774	110,231	452,848	-	2,194,729
Legal	3,880,941	5,447	-	115,221	-	-	4,001,609	-	-	-	3,851	-	147,058	127	4,152,645
Grants in Aid	510,735	-	-	-	613,634	-	1,124,369	-	-	-	-	-	-	-	1,124,369
Property and Liability Insurance	1,091,182	-	-	-	-	-	1,091,182	-	-	-	-	-	-	1,536	1,092,718
Tangible Capital Asset Maintenance	837,482	619,480	903,275	-	1,916,872	-	4,277,109	100,781	1,254,744	-	276,654	-	-	-	5,909,288
Tangible Capital Asset Amortization	1,813,632	820,911	2,696,021	49,476	3,827,451	-	9,207,491	2,895,129	3,583,999	-	50,347	139,701	-	-	15,876,667
Net Loss on Disposal of Tangible Capital Asset	-	-	284,518	-	33,990	-	318,508	620,956	87,507	-	-	10,082	-	-	1,037,053
Interest and Other Bank Charges	543,793	-	-	-	-	-	543,793	-	-	-	-	-	-	-	543,793
Interest on Long Term Debt	659,292	-	-	-	-	-	659,292	19,086	-	-	-	-	-	-	678,378
Third Party Works	-	-	3,158,115	-	-	-	3,158,115	-	-	-	-	-	-	-	3,158,115
	30,103,928	39,169,142	13,719,523	7,646,010	31,677,071	-	122,315,674	10,975,162	16,361,148	3,990,850	1,112,767	1,273,068	20,518,090	73,051	176,619,810
ANNUAL SURPLUS/(DEFICIT)	(26,363,929)	(36,186,291)	(9,950,280)	622,294	(21,863,157)	104,155,012	10,413,649	7,741,116	7,131,268	(79,834)	983,748	289,132	-	(218,471)	26,260,608

See accompanying notes to the Consolidated Financial Statements.
Segment Reporting (Note 14)

DISTRICT OF WEST VANCOUVER

CONSOLIDATED FINANCIAL STATEMENTS

SCHEDULE 2: CONSOLIDATED SEGMENT INFORMATION - revenues by type and expenses by object (Prior Year)

For the year ended December 31, 2021

	GENERAL FUND							WATER UTILITY FUND	SEWER UTILITY FUND	SOLID WASTE FUND	CEMETERY FUND	GOLF FUND	TRANSIT BLUE BUS	LIBRARY FOUNDATION	2021 (Restated, Note 19)
	General Government	Public Safety	Engineering and Transportation	Planning and Development Services	Recreation and Library	Unallocated	Total								
REVENUE															
General Taxation (Note 13)	492,328	-	-	-	-	80,893,213	81,385,541	-	-	-	-	-	-	-	81,385,541
Fees and Charges	117,130	643,377	673,526	-	6,673,548	2,771,473	10,879,054	19,286,893	22,173,466	3,529,932	1,604,764	1,614,140	-	-	59,088,249
Licences and Permits	-	1,517,048	116,135	6,939,222	85,273	-	8,657,678	-	-	-	-	-	-	-	8,657,678
Other Revenue	2,504,191	125,691	92,302	842,331	151,478	1,797,348	5,513,341	-	-	224	76,300	124	-	111,261	5,701,250
Government Grants (Note 20)	-	951,254	119	-	188,319	372,966	1,512,658	-	-	-	-	-	-	-	1,512,658
Transit Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	19,817,723	-	19,817,723
Development Cost Charges	155,054	-	(51,670)	-	358,986	-	462,370	-	-	-	-	-	-	-	462,370
Other Contributions for Capital	704,935	-	5,806,905	-	638,540	-	7,150,380	810,380	553,028	-	-	-	-	-	8,513,788
Third Party Works	(7,075)	(20,000)	3,919,881	18,112	3,683	-	3,914,601	-	64,652	-	-	-	-	-	3,979,253
Interest Earned on Investments	5,405	-	-	-	-	2,507,253	2,512,658	2,593	-	-	-	-	-	572,192	3,087,443
Community Amenities Received from Developer	-	-	-	-	-	851,250	851,250	-	-	-	-	-	-	-	851,250
	3,971,968	3,217,370	10,557,198	7,799,665	8,099,827	89,193,503	122,839,531	20,099,866	22,791,146	3,530,156	1,681,064	1,614,264	19,817,723	683,453	193,057,203
EXPENSES															
Salaries and Benefits	12,775,290	31,455,851	3,178,276	5,772,017	17,037,032	-	70,218,466	1,684,170	1,887,782	346,710	504,284	420,322	14,635,256	-	89,696,990
Supplies and Other Expenses	5,983,681	4,464,269	1,457,136	1,138,166	4,956,240	-	17,999,492	4,981,249	9,112,081	3,021,377	168,518	522,775	4,606,971	15,949	40,428,412
Professional and Consulting	280,664	183,417	28,868	-	220,156	-	713,105	-	-	28,173	-	-	10,258	29,132	780,668
Recoveries and Allocations	(316,397)	194,473	608,280	(167,947)	213,014	-	531,423	214,701	179,309	583,361	41,320	108,435	426,880	-	2,085,429
Legal	738,371	66,808	-	72,726	-	-	877,905	-	-	-	7,578	-	138,358	85	1,023,926
Grants in Aid	640,000	-	-	-	483,533	-	1,123,533	-	-	-	-	-	-	-	1,123,533
Property and Liability Insurance	969,996	-	-	-	-	-	969,996	-	-	-	-	-	-	1,155	971,151
Tangible Capital Asset Maintenance	2,408,042	338,296	433,724	-	978,030	-	4,158,092	62,458	1,535,521	-	-	-	-	-	5,756,071
Tangible Capital Asset Amortization	2,006,312	781,339	2,744,202	-	3,913,052	-	9,444,905	3,160,162	3,500,955	-	55,345	-	-	-	16,161,367
Net Loss on Disposal of Tangible Capital Asset	-	1,481	-	-	-	-	1,481	-	121,056	-	-	-	-	-	122,537
Interest and Other Bank Charges	392,865	-	-	-	-	-	392,865	-	-	-	-	-	-	-	392,865
Interest on Long Term Debt	681,128	-	-	-	-	-	681,128	46,505	-	-	-	-	-	-	727,633
Third Party Works	-	-	3,939,881	-	-	-	3,939,881	-	-	-	-	-	-	-	3,939,881
	26,559,952	37,485,934	12,390,367	6,814,962	27,801,057	-	111,052,272	10,149,245	16,336,704	3,979,621	777,045	1,051,532	19,817,723	46,321	163,210,463
ANNUAL SURPLUS/(DEFICIT)	(22,587,984)	(34,268,564)	(1,833,169)	984,703	(19,701,230)	89,193,503	11,787,259	9,950,621	6,454,442	(449,465)	904,019	562,732	0	637,132	29,846,740

See accompanying notes to the Consolidated Financial Statements.
Segment Reporting (Note 14)

DISTRICT OF WEST VANCOUVER

FINANCIAL STATEMENTS

SCHEDULE 3: TANGIBLE CAPITAL ASSET CONTINUITY SCHEDULE

For the year ended December 31, 2022

	Land	Land Improvements	Buildings	Machinery, Furniture, & Equipment	Vehicles	Transportation Infrastructure	Water Infrastructure	Sanitary Sewer Infrastructure	Assets Under Construction	2022 Total
COST										
Opening Balance	143,765,597	31,684,614	134,773,974	10,262,991	18,126,480	87,686,386	142,442,487	237,626,795	33,247,758	839,617,082
Add: Additions	5,449,325	1,736,873	331,202	515,578	3,776,387	2,626,874	3,953,424	3,226,966	11,243,787 ¹	32,860,416
Less: Disposals	-	(22,200)	(100,435)	(11,693)	(1,764,013)	(347,831)	(26,209,602)	(211,513)	-	(28,667,287)
Closing Balance	149,214,922	33,399,287	135,004,741	10,766,876	20,138,854	89,965,429	120,186,309	240,642,248	44,491,545	843,810,211
ACCUMULATED AMORTIZATION										
Opening Balance	-	19,971,687	50,157,658	7,001,592	11,665,026	18,346,718	52,743,565	147,758,918	-	307,645,164
Add: Amortization	-	938,249	4,406,384	570,281	1,359,491	2,441,309	2,727,331	3,433,622	-	15,876,667
Less: Accumulated Amortization on Disposals	-	(4,016)	(100,437)	(11,693)	(1,748,207)	(53,231)	(25,588,646)	(124,005)	-	(27,630,235)
Closing Balance	-	20,905,920	54,463,605	7,560,180	11,276,310	20,734,796	29,882,250	151,068,535	-	295,891,596
NET BOOK VALUE, YEAR END 2022	149,214,922	12,493,367	80,541,136	3,206,696	8,862,544	69,230,633	90,304,059	89,573,713	44,491,545	547,918,615

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

DISTRICT OF WEST VANCOUVER

CONSOLIDATED FINANCIAL STATEMENTS

SCHEDULE 4: TANGIBLE CAPITAL ASSET CONTINUITY SCHEDULE (Prior Year)

For the year ended December 31, 2021

	Land	Land Improvements	Buildings	Machinery, Furniture, & Equipment	Vehicles	Transportation Infrastructure	Water Infrastructure	Sanitary Sewer Infrastructure	Assets Under Construction	2021 Total
COST										
Opening Balance	143,765,597	31,611,424	132,871,858	9,695,477	18,183,243	96,516,234	159,635,401	234,192,408	24,533,875	851,005,517
Add: Additions	-	73,190	1,921,128	875,186	426,381	4,651,136	2,767,020	3,849,782	8,713,883 ¹	23,277,706
Less: Disposals	-	-	(19,012)	(307,672)	(483,144)	(13,480,984)	(19,959,934)	(415,395)	-	(34,666,141)
Closing Balance	143,765,597	31,684,614	134,773,974	10,262,991	18,126,480	87,686,386	142,442,487	237,626,795	33,247,758	839,617,082
ACCUMULATED AMORTIZATION										
Opening Balance	-	19,019,997	45,603,908	6,668,959	11,169,234	35,085,374	70,088,564	144,552,302	-	332,188,338
Add: Amortization	-	951,690	4,559,987	632,818	978,936	2,376,819	3,160,162	3,500,955	-	16,161,367
Less: Accumulated Amortization on Disposals	-	-	(6,237)	(300,185)	(483,144)	(19,115,475)	(20,505,161)	(294,339)	-	(40,704,541)
Closing Balance	-	19,971,687	50,157,658	7,001,592	11,665,026	18,346,718	52,743,565	147,758,918	-	307,645,164
NET BOOK VALUE, YEAR END 2021	143,765,597	11,712,927	84,616,316	3,261,399	6,461,454	69,339,668	89,698,922	89,867,877	33,247,758	531,971,918

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

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
STATEMENT OF LONG TERM DEBT
FOR THE YEAR ENDED DECEMBER 31, 2022

Bylaw No.	Purpose	Maturity	Interest Rate %	Balance Owing December 31, 2022	Balance Owing December 31, 2021
4053-95	Waterworks	2025	4.17	460,277	604,853
4407-105	Waterworks	2024	4.90	1,017,825	1,497,569
4053-105	Waterworks	2029	4.90	1,015,776	1,139,436
4845-137	Police Services Municipal Hall Building	2046	2.60	20,101,179	20,630,856
4845-141	Police Services Municipal Hall Building	2047	2.80	5,058,691	5,193,400
	Total Long Term Debt			27,653,748	29,066,114

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, 2022

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, 2022

APPENDIX A

Mayor and Councillors (November - December 2022)

Name	Position	Base Salary	Other	Total Remuneration	Expenses
Sager, M.	Mayor	22,239	43	22,281	-
Gamboli, N.	Councillor	8,149	31	8,180	-
Lambur, P.	Councillor	14,479	120	14,599	-
Thompson, S.	Councillor	8,149	31	8,180	-
Cassidy, C.	Councillor	8,149	-	8,149	-
Snider, S.	Councillor	8,149	31	8,181	-
Watt, L.	Councillor	8,149	31	8,181	-
Totals for Mayor and Council (November - December 2022)		77,464	288	77,752	-

Mayor and Councillors (January - October 2022)

Name	Position	Base Salary	Other	Total Remuneration	Expenses
Booth, M.	Mayor	111,193	467	111,660	1,120
Soprovich, W.	Councillor	46,285	-	46,285	-
Gamboli, N.	Councillor	45,494	156	45,650	595
Cameron, R.	Councillor	46,740	772	47,512	1,380
Wong, M.	Councillor	46,740	(283)	46,457	1,156
Lambur, P.	Councillor	45,692	600	46,292	500
Thompson, S.	Councillor	46,285	156	46,441	500
Totals for Mayor and Council (January - October 2022)		388,430	1,867	390,297	5,251
Totals for Mayor and Council		465,894	2,155	468,049	5,251

Employee Name	Position	Base Salary	Other	Total Remuneration	Expenses
Abney, J	Supervisor	90,585	31,231	121,816	1,479
Abraham, D	Firefighter	78,215	6,980	85,195	-
Adamo, J	Firefighter	98,299	15,763	114,061	-
Addison, J	Executive Assistant	82,746	4,215	86,961	603
Agostino, V	Utilityworker	82,420	2,318	84,738	1,567
Aguilar, D	Senior Network Administrator	106,755	9,423	116,179	-
Ahluwalia, F	Manager, Records Information - Police	123,045	437	123,482	6,324
Allan, J	Senior Development Planner	141,097	532	141,629	232
Ambor, C	Manager, Parks Stewardship	125,310	4,036	129,346	-
An, Y	Maintenance Chargehand	97,918	14,273	112,191	50
Andrzejczuk, K	Communications Advisor	76,746	795	77,541	-
Anton, D	Firefighter	101,787	10,734	112,521	450
Antoniazzi, L	Bus Operator	73,347	1,829	75,176	339
Aristizabal, F	Mechanic	71,582	14,103	85,685	70
Arthur, L	Executive Assistant	95,272	360	95,632	877
Ashcroft, M	Staff Sergeant	152,544	20,149	172,692	2,784
Averiss, C	Senior Manager, Human Resources	158,934	6,359	165,293	250
Awan, T	IT Project Coordinator	98,078	8,448	106,526	261
Backer, J	Librarian	81,869	283	82,152	75
Badaraco, A	Inspector	90,280	6,305	96,585	692
Bae, S	Financial Analyst	77,579	264	77,843	950
Bagnall, E	Supervisor, Recreation Services	84,720	2,457	87,177	395
Bahia, H	Maintenance Supervisor - Transit	121,378	11,575	132,953	19
Bailey, J	Director, Planning & Development Services	206,343	13,693	220,037	692
Bakker, K	Bus Operator	72,393	6,198	78,591	338
Banks, A	Senior Manager, Parks	158,604	5,096	163,700	-
Bartlett, R	Chief Administrative Officer	279,159	9,450	288,609	18,709
Barton-Bridges, S	Head of Communications - Library	97,577	1,084	98,661	1,858
Batistini, F	Captain	123,824	2,343	126,166	-
Beckett, A	Manager, Community Services	124,982	470	125,452	242
Bell, N	Inspector - Police	170,777	43,246	214,023	19,613
Bentley, T	Parks Coordinator	97,632	606	98,237	1,000
Berg, L	Senior Community Planner	124,910	4,286	129,195	636
Bermingham, M	Community Planner	93,049	366	93,415	890
Berton, B	Bus Operator	71,851	28,633	100,485	339
Bertulli, S	Project Engineer	71,724	15,863	87,587	618
Best, M	Firefighter	106,457	8,859	115,316	-
Bhimji, V	Manager, Health Wellness Recovery	116,358	437	116,795	-
Biles, J	Firefighter	98,542	9,649	108,191	-
Blais, J	Manager, HR - Police	110,420	2,056	112,476	10,498
Blank, E	Assistant Fire Chief	53,262	43,681	96,943	-
Blasiak, M	Mechanic	87,173	10,627	97,800	2,028
Blatta, S	Utilityworker	76,576	3,337	79,913	396
Bowman, R	Firefighter	98,681	6,215	104,895	929
Boy, C	Deputy Director, Financial Services	169,012	2,625	171,636	2,012
Boylan, S	Manager, Transit Operations	124,370	3,850	128,221	-
Braithwaite, N	Constable	105,471	16,646	122,118	640
Brandson, C	Program Coordinator	75,683	669	76,351	-
Brewer, G	Carpenter	76,411	5,532	81,944	50
Brini, F	Bylaw Licence Inspector	81,206	338	81,545	339
Brinson, L	Firefighter	98,750	5,839	104,589	1,350
Buban, A	Electronics Technician	86,904	15,733	102,638	-
Buhler, D	Lieutenant	119,359	13,018	132,377	-
Burton, T	Firefighter	98,542	5,836	104,378	-
Burzynski, A	Senior Plans Examiner	90,916	19,426	110,342	2,293
Buys, C	Firefighter	98,542	8,600	107,142	50

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022

APPENDIX A

Employee Name	Position	Base Salary	Other	Total Remuneration	Expenses
Calder, J	Assistant Fire Chief	153,071	2,542	155,613	2,092
Calogeros, A	Captain	126,271	4,764	131,036	-
Cannell, K	Fire Mechanic	92,646	14,535	107,182	100
Capuano, T	Utilityworker	76,568	42,760	119,327	704
Caravatta, G	Captain	120,309	1,379	121,687	-
Carreiro, S	Mechanic	74,568	13,742	88,309	39
Carroll, R	Inspector	106,005	1,851	107,855	4,568
Caunter, N	Equipment Operator	71,585	5,864	77,450	365
Chan, M	Deputy CAO	232,237	19,139	251,376	267
Chandi, H	Bus Operator	69,969	32,981	102,950	339
Charanin, A	Parks Forester	90,716	210	90,926	342
Chiew, R	Business Systems Analyst	98,026	4,381	102,407	1,404
Christensen, C	Equipment Operator	71,706	11,445	83,151	668
Christensen, J	Senior Human Resources Advisor	97,419	12,457	109,876	-
Christie, C	Captain	123,824	7,028	130,851	-
Christie, R	Firefighter	85,999	7,446	93,445	-
Chuma, J	Business Manager, Fire	124,910	840	125,749	3,219
Chung, D	Land Agent & Corporate Initiatives	81,532	7,137	88,669	-
Churchill, G	Supervisor	85,751	13,236	98,987	749
Clark, D	Fire Chief	216,095	813	216,908	1,003
Clark, M	Recreation Services Supervisor	75,504	175	75,679	668
Clarke,	Manager, Facilities Capital Projects	80,334	18,292	98,626	650
Clements, A	Captain	127,036	1,311	128,347	30
Coburn, P	Transit Service Coordinator	79,902	10,769	90,671	53
Cockroft, P	Bus Operator	67,135	21,816	88,951	340
Colby, N	Plans Examiner	79,541	8,091	87,632	692
Corobotiuc, S	Storekeeper/Buyer	87,347	1,602	88,949	-
Cox, M	Bus Operator	72,454	7,279	79,733	338
Cretelli, D	Business Systems Analyst	84,467	635	85,102	-
Cruz, R	Gardener	81,547	1,565	83,111	(554)
Cuk, P	Manager, Legislative Operations/Deputy Corporate Officer	125,699	2,570	128,269	459
Cupit, M	Inspector	90,280	6,888	97,168	20
Cusano, M	Manager, Engineering Construction	141,097	6,920	148,017	208
Dalton, J	Captain	123,824	2,514	126,338	-
Dao, A	Finance Associate - Police	95,272	2,125	97,397	(39)
Dar, T	Network Administrator	90,622	5,848	96,471	-
Day, B	Equipment Operator	71,545	7,621	79,166	1,025
De Beer, G	Manager, Application/Web Services	113,846	520	114,367	181
Deol, M	Network Administrator	84,233	2,696	86,929	-
Dhaliwal, H	Bus Operator	70,011	19,991	90,002	340
Dias, J	Business Systems Analyst - Police	81,549	7,225	88,774	-
Dixon, L	Manager, Maintenance Management & Asset Systems	125,832	1,403	127,235	261
Dore, T	Policy & Programs Planner	87,720	1,212	88,932	225
Dove, S	Foreperson	75,441	4,688	80,129	1,014
Duncan, J	Assistant Fire Chief	116,997	1,714	118,710	591
Edgett, D	Payroll Coordinator	109,582	1,370	110,952	-
Edwards, R	Firefighter	98,542	8,701	107,243	-
Esmann, B	Facilities Maintenance Manager	98,605	2,473	101,078	902
Evans, L	CIS Project Coordinator	80,365	9,644	90,008	41
Ewald, W	Bus Operator	69,962	23,948	93,910	338
Felkar, S	Assistant Director, Library	124,510	461	124,971	722
Fichtner, K	Lieutenant	122,271	4,649	126,920	-
Findlay, E	Inspector - Police	163,528	15,499	179,027	7,192
Findlay, G	Inspector - Police	178,865	33,098	211,964	1,285
Fitzgerald, D	Inspector	90,280	7,829	98,109	-
Fraser, M	Firefighter	101,709	11,609	113,318	-
French, K	Firefighter	98,542	5,035	103,577	-
Furlot, M	Assistant Fire Chief	153,156	3,886	157,043	3,748
Gall, B	Utilityworker	76,175	39,757	115,933	603
Gelz, A	Manager, Community Recreation	125,669	470	126,139	13
Germescheid, B	Captain	123,824	5,878	129,702	-
Gerson, R	Bus Operator	70,728	8,968	79,696	339
Gill, A	Firefighter	101,497	8,205	109,702	155
Gill, S	Business Manager, Library	109,582	1,132	110,714	950
Gillan,	Senior Community Planner	120,418	455	120,872	-
Girdler, H	Park Attendant	57,647	20,907	78,554	791
Glickman, E	Director, HR & Payroll Services	206,360	9,296	215,655	315
Gligoric, A	Service Technician	65,518	13,156	78,673	-
Goetsch, M	Firefighter	98,542	4,260	102,802	-
Goodmurphy, K	Constable	118,812	20,712	139,524	5,925
Gordon, I	Firefighter	101,497	7,009	108,506	929
Gordon, I	Director, Financial Services	206,351	20,305	226,656	1,862
Goss, S	Engineering Specialist	92,325	2,812	95,137	1,106
Graham, J	Equipment Operator	68,011	13,540	81,551	215
Grant, G	Firefighter	101,497	8,707	110,204	-
Graydon, R	Bus Operator	64,348	19,798	84,146	326
Grewal, J	Firefighter	102,075	11,920	113,995	-
Grieves, R	Lieutenant	121,501	7,124	128,624	-
Guan, A	Budget Officer	88,839	2,799	91,637	2,450

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022

APPENDIX A

Employee Name	Position	Base Salary	Other	Total Remuneration	Expenses
Guillemette, J	Firefighter	98,681	7,145	105,826	-
Haamers, J	Firefighter	78,784	8,634	87,418	-
Hall, S	Director, Library Services	175,909	5,990	181,899	690
Haras, I	Manager, Parks Planning & Development	125,456	6,566	132,022	1,917
Harman, G	Inspector	90,280	6,112	96,392	692
Harrington, A	Utilityworker	82,849	29,144	111,993	543
Harrington, R	Foreperson	79,357	16,551	95,908	1,053
Harvey, J	Lieutenant	123,089	5,304	128,393	-
Hatano, T	Service Technician	66,330	10,689	77,018	-
Hathaway, M	Firefighter	87,551	6,826	94,377	-
Hawkins, D	Senior Manager, Community Planning & Sustainability	116,915	3,853	120,768	1,614
He, Q	Bus Operator	73,137	37,667	110,804	339
Henegar, D	Manager, Transit	141,674	5,211	146,885	518
Heringa, J	Utilityworker	76,411	14,057	90,468	382
Hidlebaugh, S	Park Services Worker	76,676	1,783	78,459	350
Hinmueller, R	Librarian	96,586	842	97,428	32
Hinton, J	Business Systems Analyst	79,588	926	80,514	-
Ho, J	Bus Operator	73,290	9,423	82,713	339
Hodges, M	Assistant Fire Chief	152,351	906	153,257	13
Hoffmann, G	Tandem Axle Operator	67,964	11,145	79,109	973
Holmes, M	Firefighter	105,060	5,020	110,079	-
Holtrop, L	Program Coordinator	75,472	175	75,647	-
Homlok, S	Bus Operator	75,330	4,678	80,008	339
Hoskins, J	Equipment Operator	70,961	9,922	80,883	680
Houghton, A	Park Services Worker	76,845	9,406	86,251	633
Howard, G	Deputy Fire Chief	176,952	21,854	198,806	14
Howie, S	Firefighter	99,096	7,147	106,244	-
Howie, T	Supervisor	90,585	862	91,447	276
Hu, Y	Manager, Financial Planning	121,801	3,986	125,788	1,181
Huang, E	Bus Operator	75,123	5,699	80,822	338
Hutchinson, S	Firefighter	115,761	14,890	130,651	1,200
Iantorno, C	Sign Maker	81,555	10,823	92,377	974
Isaac, K	Bus Operator	68,848	18,939	87,786	338
Isaak, S	Transit Service Coordinator	74,166	6,019	80,185	-
Jafroudi, A	Bus Operator	68,007	19,891	87,898	339
Jakobsen, P	Business Systems Analyst	98,194	240	98,434	-
Jefferson, J	Equipment Operator	70,218	17,110	87,328	1,438
Jensen, N	Firefighter	101,497	8,815	110,312	783
Jenvey, S	GIS Infrastructure Analyst	90,857	1,841	92,698	-
Jin, V	Land Development Technician	86,597	4,712	91,309	783
Kallberg, J	Firefighter	101,978	16,259	118,237	-
Karimabadi, N	Supervisor Residential Plans Examiners	79,672	28,541	108,214	1,059
Kasprzak, S	Marketing & Communication Coordinator	81,874	289	82,163	-
Kedziora, C	Firefighter	91,145	1,862	93,007	-
Keith, H	Senior Manager, Climate & Environment	130,370	11,208	141,578	2,784
Kerr, B	Bus Operator	73,430	4,783	78,213	338
Kerstens, N	Firefighter	97,976	13,520	111,496	600
Ketler, S	Director, Parks, Culture & Community Services	187,850	10,666	198,516	300
Klinksgaard, T	Bus Operator	71,671	7,143	78,814	338
Ko, C	Assistant Utilities Engineer	78,635	1,402	80,037	1,651
Kouba, G	Firefighter	101,497	12,120	113,617	-
Kristensen, D	Engineering Specialist	76,270	263	76,533	173
Krogel, G	Captain	123,824	12,860	136,684	-
Krupa, K	Transit Operations Supervisor	109,582	1,718	111,299	48
Kuester, C	Captain	123,824	3,870	127,694	-
Kwan, A	Deputy Director, Engineering & Transportation Services	179,922	10,570	190,492	730
Kwan, M	Bus Operator	68,987	11,886	80,874	338
Kwok, C	Assistant Planner	77,662	272	77,935	-
Kwok, K	Budget Officer	88,990	1,114	90,104	1,375
Labis, C	Foreperson	82,037	799	82,836	321
Lafleur, M	Firefighter	87,605	10,053	97,658	-
Lait, J	Program Coordinator	58,342	32,471	90,813	-
Lamboff, O	Transit Service Coordinator	83,792	4,538	88,330	-
Laptieva, N	Senior Budget Officer	117,186	504	117,689	3,370
Lawlor, J	Senior Manager, Community Services	142,695	5,007	147,703	1,091
LeBlanc, S	Manager, Bylaw Services	61,728	14,412	76,139	1,619
Leduc, J	Captain	123,824	26,457	150,281	-
Lee, J	HR & LR Advisor	85,727	325	86,052	298
Lee, J	Mechanic	86,073	31,552	117,625	139
Lee, M	Senior Plans Examiner	81,805	18,806	100,610	692
Lee, R	Bus Operator	70,585	9,694	80,278	339
Lei, J	Transportation Design Engineer	85,111	339	85,451	3,162
Leipscher, C	Firefighter	92,726	12,961	105,686	-
Lesku, P	Library Services Coordinator	95,746	3,203	98,949	460
Letwin, H	Museum Administrator	85,516	323	85,839	3,606
Li, P	Bus Operator	74,149	28,100	102,249	339
Lidstrom, S	Mechanic	86,066	3,226	89,292	625
Lin, M	Bus Operator	70,834	31,914	102,748	339
Litster, D	Intermediate Accountant	78,161	223	78,384	1,235

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022

APPENDIX A

Employee Name	Position	Base Salary	Other	Total Remuneration	Expenses
Liu, M	Transportation Engineer	133,378	2,222	135,601	2,249
Lo, J	Chief Constable	233,086	18,950	252,036	18,965
Lofthaug, T	Firefighter	89,356	3,360	92,716	-
Louie, S	Manager, Environmental Protection	89,879	4,639	94,518	935
Luscombe, B	Firefighter	98,190	13,538	111,728	929
Lynch, S	Foreperson	83,000	18,667	101,667	691
Lyons, K	Municipal Services Coordinator	83,580	315	83,895	-
MacKinnon, M	Manager, Parks Environment & Ecosystems	125,112	3,520	128,632	782
MacLean, M	Business Manager, Engineering & Transportation	124,691	2,039	126,730	1,625
Mafi, A	Manager, Communications & Engagement	80,712	12,088	92,800	300
Mahil, M	Bus Operator	68,548	12,980	81,528	338
Mansoori, F	Senior Manager, Engineer Utilities Planning, Design & Project Delivery	150,697	14,834	165,532	618
Marcha, A	Mechanic	113,577	52,978	166,555	63
Marginson, A	Manager, Bylaw Services	85,868	600	86,468	-
Marineau, J	Firefighter	103,984	10,502	114,485	750
Maros, J	Captain	123,824	3,047	126,871	-
Marr, K	Firefighter	99,027	3,547	102,574	-
Martell, C	Business Systems Analyst - Police	109,582	4,506	114,088	201
Martin, C	Firefighter	96,446	16,304	112,750	938
Martin, S	Firefighter	101,858	9,971	111,828	-
Martin-Smith, D	Bus Operator	70,553	12,257	82,810	442
Marion, P	Supervisor	90,720	38,009	128,729	1,732
Marut, A	FIPPA/Records Analyst	80,286	304	80,590	267
Matic, G	Bus Operator	71,093	31,478	102,571	339
Matsuzaki, T	Librarian	105,460	976	106,436	187
Mayne, C	Firefighter	103,941	7,794	111,735	-
Mazzotti, B	Mechanic	66,298	17,475	83,773	100
McCandlish, M	Foreperson	83,565	5,371	88,935	626
McCormack, R	Supervisor, Cultural Services	83,951	498	84,449	(372)
McCormick, D	Mechanic	89,029	15,361	104,390	100
McDonald, C	Sign Maker	76,411	5,004	81,415	1,782
McGinn, W	Bus Operator	69,996	14,258	84,255	338
McGuire, M	Senior Manager, Current Planning & Urban Design	158,206	13,918	172,123	1,041
McKim, M	Supervisor, Utilities Construction Capital	93,184	11,827	105,011	522
McLean, M	Sergeant	134,091	25,143	159,234	47
McNally, M	Water Treatment Operator	88,073	29,637	117,710	632
McSherry, S	Supervisor, Inspections	98,140	21,236	119,376	792
Mercer, H	Supervisor, Equipment Maintenance	95,552	3,104	98,656	1,626
Michael, G	Assistant Fire Chief	153,469	8,824	162,293	-
Miller, A	Gardener	76,846	2,119	78,965	141
Miller, C	Planner - Urban Design & Development	124,910	1,790	126,699	592
Miller, K	Manager, Community Recreation	125,201	520	125,721	1,420
Miller-Tait, M	Manager, Payroll	141,097	7,122	148,219	-
Mills, C	Manager, Permits & Inspections	142,212	6,628	148,840	792
Minhas, S	Mechanic	86,096	3,889	89,984	1,390
Moller, J	Director, Engineering and Transportation	201,516	27,487	229,003	1,616
Moore, D	Lieutenant	123,312	3,609	126,922	-
Moore, C	Service Desk Coordinator	82,926	2,221	85,146	2,417
Morrison, S	Supervisor, Customer Service	109,479	612	110,091	75
Morrow, B	Tandem Axle Operator	70,392	21,576	91,968	674
Morton, C	Bus Operator	75,649	1,621	77,270	339
Nagy, L	Director, HR - Police	139,404	21,445	160,849	-
Naish, M	Foreperson	76,744	3,709	80,453	1,299
Nakamura, L	Manager, Community Recreation	75,931	276	76,207	6,609
Neagu, C	Bus Operator	67,607	15,997	83,604	339
Neff, R	Firefighter	106,499	2,198	108,697	-
Nelson, C	Manager, Purchasing	141,097	3,532	144,629	1,488
Neseth, J	Captain	124,128	15,509	139,636	1,826
Neufeld, D	Manager, Records & Privacy	124,910	470	125,379	1,079
Ng, W	Business Manager, Parks, Culture & Community Services	115,889	517	116,405	4,460
Nickel, R	Buyer	75,872	235	76,107	-
Niedermayer, D	Senior Manager, Cultural Development	141,559	5,032	146,591	914
Nielsen, L	Librarian	80,671	183	80,854	318
Nigh, H	Gardener	72,565	2,585	75,151	50
Novosad, L	Food Services Coordinator	80,507	994	81,501	-
Obre, S	Firefighter	102,179	14,870	117,049	-
Okkerse, N	Bus Operator	69,754	14,397	84,151	341
Ong, K	Bus Operator	69,403	5,676	75,079	338
O'Sullivan, S	Manager, Roads & Transport.	118,449	2,790	121,239	1,008
Oszvald, G	Arborist	79,672	3,109	82,781	2,501
Owen, D	Utilityworker	73,390	20,866	94,256	342
Owen, D	Foreperson	76,771	4,194	80,965	483
Panneton, J	Director, Legislative Services/Corporate Officer	179,410	12,669	192,079	1,057
Paolini, A	Firefighter	95,357	10,386	105,742	-
Parlee, D	Bus Operator	68,424	36,338	104,761	339
Parmar, A	Facilities Project Coordinator	74,031	8,884	82,915	-
Parton, C	Payroll Associate	83,580	315	83,895	-
Pathmanathan, S	Bus Operator	72,500	18,469	90,968	339
Pavitt, S	Business Systems Analyst	98,194	2,952	101,146	-

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022

APPENDIX A

Employee Name	Position	Base Salary	Other	Total Remuneration	Expenses
Pearce, C	Firefighter	102,237	9,361	111,598	-
Perry, T	Firefighter	96,930	14,353	111,284	783
Pickering, A	Firefighter	98,208	11,384	109,592	-
Popoff, A	Manager, Fleet & Equipment	123,421	466	123,887	3,463
Postle, C	Firefighter	101,720	13,203	114,923	929
Postwoi, A	Bus Operator	61,704	15,554	77,258	299
Power, T	Mechanic	83,395	4,841	88,236	993
Powers, D	Director, Community Relations & Communications	168,768	16,983	185,752	-
Pozsonyi, S	Mechanic	84,528	13,842	98,370	100
Pyett, A	Water Treatment Operator	88,116	23,720	111,836	1,054
Radford, K	Insurance & Risk Advisor	102,396	386	102,782	-
Raffier, V	Bus Operator	72,791	9,677	82,467	338
Rafi, A	Bylaw Senior Compliance Officer	73,626	2,089	75,714	1,394
Rai, H	Bus Operator	68,069	9,655	77,723	339
Ray, F	Captain	123,824	4,817	128,641	-
Ray, J	Recreation Services Supervisor	81,520	467	81,987	614
Redlich, M	HR & Training Advisor	115,298	584	115,882	1,354
Rikant, A	Bus Operator	72,318	6,654	78,972	339
Riley, B	Lieutenant	122,052	8,402	130,455	-
Roberts, M	Assistant Planner	75,584	900	76,484	724
Rogers, T	Land Development Specialist	108,127	7,368	115,495	-
Roizman, N	Community Relations Liaison	81,908	3,491	85,399	2,541
Romadinova, M	Payroll Associate	83,620	1,654	85,274	599
Rosta, C	Cultural Services Manager	125,926	470	126,396	-
Rousseau, S	Firefighter	101,789	16,707	118,496	-
Rucci, J	Maintenance Chargehand	102,266	15,176	117,442	270
Ruffalls, P	Firefighter	111,369	2,992	114,361	-
Rutherford, K	Mechanic	87,029	16,692	103,720	20
Ryan, J	Firefighter	98,542	7,860	106,402	150
Saadatirad, M	Bus Operator	66,719	10,031	76,750	341
Sabiston, D	Mechanic	77,099	1,075	78,175	205
Sachithanandan, N	Bus Operator	68,991	29,679	98,670	338
Salters, L	Firefighter	94,779	8,063	102,842	-
Sanford, B	Firefighter	98,542	13,411	111,953	1,134
Santos, F	Equipment Operator	71,565	7,054	78,620	457
Saunier, D	Firefighter	102,173	13,856	116,029	450
Sawa, B	Equipment Operator	72,256	9,580	81,837	1,076
Scambler, G	Firefighter	115,752	11,982	127,734	135
Schimpl, C	Utilityworker	81,556	8,357	89,913	447
Schofield, R	Foreperson	82,997	4,352	87,349	811
Schulz, F	Land Development Technician	86,605	10,203	96,807	-
Scorda, D	Firefighter	104,303	2,501	106,804	-
Sept, R	Inspector	90,272	6,121	96,393	692
Seto, S	Web Specialist	90,148	1,784	91,933	4,176
Shad, B	Senior Manager, ITS	158,071	15,538	173,608	14
Shanks, R	Firefighter	96,376	5,261	101,637	50
Shaw, S	Bus Operator	71,789	22,375	94,164	339
Shepherd, L	Manager, Community Recreation	102,909	439	103,349	-
Shi, Y	Manager, Financial Accounting & Reporting	150,653	3,248	153,901	4,202
Sidhu, S	Bus Operator	68,200	7,480	75,681	339
Singh, A	Bus Operator	68,384	38,237	106,621	339
Singh, G	Bus Operator	65,067	21,756	86,824	339
Singh, H	Bus Operator	67,680	11,987	79,667	338
Singh, M	Tire/Utility Worker	78,675	9,929	88,605	39
Small, G	Captain	124,003	7,094	131,097	-
Smith, C	Captain	123,824	15,564	139,388	450
Snelgrove, B	Supervisor, Transit Road	89,604	2,661	92,265	569
Solaimani, N	Bus Operator	73,341	31,858	105,199	339
Speirs, B	Supervisor, Recreation Services	89,915	2,234	92,148	240
Spooner, K	Senior Manager, Permits & Inspections and Land Development	158,071	6,692	164,763	737
Staschuk, R	Manager, Maintenance	111,419	28,895	140,314	129
Steeple, J	Firefighter	97,003	11,300	108,303	-
Stein, D	Firefighter	101,497	6,207	107,704	929
Steininger, Marlis	Graphic Designer	73,317	2,434	75,751	-
Stephenson, C	Utilityworker	76,301	16,317	92,618	584
Stevenson, J	Utilityworker	67,288	9,937	77,226	1,241
Stokholm, V	Bus Operator	55,971	20,919	76,891	339
Stopfer, B	Captain	123,906	1,810	125,716	30
Stuart, S	GIS Technologist	76,408	269	76,677	-
Studer, D	Bus Operator	66,753	20,363	87,116	339
Suarez, M	Traffic Technologist	86,599	2,396	88,995	1,070
Suggitt, J	Executive Assistant	83,873	315	84,188	-
Syvokas, E	Community Planner	96,886	364	97,250	58
Takahashi, K	Carpenter	86,486	2,943	89,429	1,194
Takhar, A	Supervisor, Transit Road	95,272	360	95,632	-
Taylor, L	Executive Assistant	78,565	295	78,859	-
Taylor, W	Firefighter	101,497	2,106	103,603	-
Telan, J	Foreperson	79,979	2,976	82,954	655
Teske, M	Firefighter	98,750	9,842	108,592	929

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022

APPENDIX A

Employee Name	Position	Base Salary	Other	Total Remuneration	Expenses
Thomas, H	Mechanic	85,769	4,206	89,974	310
Thompson, C	Lieutenant	121,453	3,636	125,089	-
Toichubekov, B	SCADA Technologist	78,468	19,181	97,649	632
Trenholm, G	Staff Sergeant	143,814	34,116	177,930	1,750
Tridico, N	Electrician	90,055	27,479	117,534	1,445
Tschan, R	Archivist	79,668	876	80,544	666
Underwood, C	Senior Payroll Associate	76,320	3,955	80,274	-
Valente, M	Bus Operator	73,748	6,800	80,548	339
Valleau, M	Supervisor, Transit Road	95,272	460	95,732	-
Van Duin, R	Firefighter	101,560	15,239	116,799	-
Vander Maaten, G	Technical Support Specialist	73,282	4,941	78,223	8
Vanoosten, S	Firefighter	96,024	10,050	106,074	50
Venditti, M	Firefighter	98,542	4,020	102,562	-
Villeneuve, E	Manager, Land Development	140,926	5,204	146,129	1,667
Vito, N	Manager, Engineering Operations	141,015	23,974	164,989	1,755
Voelker, C	Lieutenant	123,268	5,970	129,238	-
Vukovic, D	Bus Operator	72,270	18,582	90,851	339
Weal, S	Executive Assistant	76,933	1,051	77,984	107
Weiderick, J	Executive Director, West Vancouver Community Centres Society	99,928	427	100,354	-
Weiderick, R	Firefighter	108,598	8,042	116,640	-
Weis, D	Captain	124,283	12,214	136,497	783
Weller, D	Firefighter	98,542	6,220	104,762	-
Wells, S	Road & Bridge Technologist	86,596	5,654	92,250	5,296
Wilhelm, E	Senior Community Planner	118,652	447	119,099	636
Williams, K	Firefighter	90,808	5,840	96,648	929
Williams, S	Firefighter	99,026	9,225	108,252	-
Williamson, B	Senior Buyer	94,958	45	95,002	-
Willobe, E	Manager, Engineering Services	142,998	692	143,690	739
Willson, R	Mechanic	84,689	8,678	93,367	-
Wilson, K	Firefighter	101,497	2,570	104,067	-
Wilson, L	Inspector	90,274	6,305	96,578	1,211
Wilson, S	Accounting Clerk	76,438	4,922	81,359	59
Windsor, T	Supervisor	90,629	2,153	92,782	252
Witala, D	Supervisor, Recreation Services	94,719	776	95,495	165
Wolff Von Gudenberg, T	Deputy Chief Constable	207,318	24,351	231,669	18,773
Woltjer, W	Bus Operator	67,988	9,455	77,443	339
Wong, J	Manager, Asset & Facilities	158,071	16,964	175,035	1,379
Wong, K	GIS Administrator	92,133	866	92,999	-
Wong, R	Manager, Finance - Police	116,805	8,470	125,275	1,829
Woodhouse, K	Manager, Parks Maintenance	101,021	2,897	103,918	543
Woodward, I	Foreperson	83,002	1,395	84,397	550
Wright, A	Health & Safety Specialist	109,582	1,924	111,506	90
Wright, G	Bus Operator	69,218	7,958	77,177	339
Xue, S	Senior Accountant	109,582	412	109,994	1,419
Yee, T	Inspector	90,280	13,890	104,170	4,245
Yip, W	Senior Community Planner	83,043	949	83,992	592
Young, I	Firefighter	83,837	7,270	91,108	-
Young, J	Firefighter	100,307	5,668	105,976	750
Yu, C	Transit Service Coordinator	73,900	5,866	79,767	-
Yuen, G	Firefighter	101,599	17,920	119,519	-
Zaminpaima, E	Library Services Coordinator	84,507	746	85,253	1,002
Zhang, X	Systems/Acquisitions Librarian	83,104	921	84,025	1,077
Zhuo, S	Manager, Facilities Asset Projects	74,451	8,934	83,385	75
Zivkovic, M	Firefighter	98,542	14,101	112,643	-
Totals for employees over \$75,000		42,471,234	3,852,629	46,323,862	350,352
Totals for employees under \$75,000				24,210,633	127,651
Totals for Police				10,483,501	110,295
Totals for Mayor and Council and all employees				81,486,045	593,549
Reconciliation					
Total remuneration - elected officials, employees appointed by Cabinet and members of the Board of Directors		468,049			
Total remuneration - employees		81,017,996			
Total		81,486,045			
Total payroll expense per consolidated financial statements		95,362,355			
Reconciling items					
	Employer contributions not included in T4	(19,278,371)			
	Expense recovery	1,570,282			
	Changes of payroll liability accounts	(1,060,138)			
	Labor related to capital project and third party works	5,305,908			
	Other payouts not included in the report	(413,991)			
Adjusted Payroll Expense		81,486,045			

Notes

Prepared under Financial Information Regulation, Schedule 1, section 6(2).

The statement of remuneration and expenses paid to employees during the year ended December 31, 2022, 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.

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.

Expenses - includes travel expenses, memberships, tuition, car allowances, registration fees and have not been included in remuneration. Negative amounts are the result of refund of prior year expenditures.

Based on Provincial instructions, reporting of Police remuneration details has been indefinitely suspended.

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
STATEMENT OF SEVERANCE AGREEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

There were four severance agreements under which payment commenced between the District of West Vancouver and its non-unionized employees during fiscal year 2022.

These agreements represent from 1.6 to 12 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 APPENDIX A
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2022**

Supplier	Amount
1070200 BC Ltd.	63,074
1186358 BC Ltd	53,825
1196522 BC Ltd.	47,250
3D Basketball Academy Inc	51,280
4TH Utility Inc	25,091
Abedi, Mehdi	65,351
Acer Tree Services Ltd.	42,945
Ahadi, Behnam	42,593
Ahmadpour Bahnamiri, Shiva	67,670
Alsco	25,447
Amazon	87,213
Andrew Sheret Limited	334,561
Annex Pro Inc	130,024
Arrow Equipment Ltd.	42,154
Artemisia Garden & Design Services	34,419
Artmania Creations Inc	85,502
Associated Fire Safety Equipment	66,691
Austeville Properties Ltd.	47,594
Avo Vehicle Outfitting Inc.	210,116
B.A. Blacktop Ltd.	2,739,367
B.C. Hydro	1,546,235
B.C. S.P.C.A.	151,859
BA Blackwell & Associates Ltd	47,449
Barone Developments Ltd	45,013
Bartle & Gibson Co. Ltd.	44,967
Basmadjian, Varoujan	87,313
BC Electrical Services Ltd	367,752
BC Libraries Cooperative	75,173
BC Plant Health Care Inc.	26,796
BC Spartans Hockey	30,584
BDO Canada LLP	49,762
Bel Contracting	168,318
Bin There Disposal Services Ltd.	69,401
Birdseye Office Inc	67,126
Blue Pine Enterprise Ltd	32,558
Blue Water Systems Ltd	44,905
Bot Corp	39,520
Bottomline Technologies Inc.	28,351
Boulder Mechanical Ltd	38,842
Brecon (BC) Limited	114,960
Brent Comber Originals Inc	46,984
British Pacific Enterprises Limited	31,793
British Pacific Properties Limited	72,826
Brown, Mark D	140,310
Burley Boys Tree Service Ltd.	262,656
C & R Truck West Ltd	48,888
CAMERON, CRAIG STUART	50,000
Canadian Dewatering Ltd.	92,835
Canadian Linen and Uniform Service	52,528
Canadian National	3,059,072
Capilano Highway Services	116,512
Carr McLean Ltd.	36,647

**THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER APPENDIX A
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2022**

Supplier	Amount
Carter GM	29,557
Cascade Raider Holdings Ltd	27,465
Cascadia CMMS Inc	48,283
Cascadia Shading Design	49,659
CBS Parts Ltd.	108,462
CDW Canada Corp	363,621
Cedar Crest Lands (B.C.) Ltd.	41,901
CEG Management Inc	47,707
Centimark Ltd.	75,593
CentralSquare Canada Software Inc.	152,239
Chen, Jianzhong	53,969
Chen, Tzu-Yen	59,750
Christensen Excavating	464,779
City of Nanaimo	56,264
City of Surrey	194,836
City of Vancouver	106,436
City Spaces Consulting Ltd	49,179
Clean and Cleaners Dry Cleaning	49,968
Cleartech Industries Inc	173,861
Coast Mountain Bus Company Ltd.	55,000
Cobra Electric Services Ltd.	284,449
Commercial Emergency Equipment Co.	239,915
Commercial Truck Equipment Co.	91,146
Complete Utility Contractors Ltd	1,853,827
Consortech Solutions Inc	39,375
Contech Concrete Ltd	44,062
Core Group Civil Consultants Ltd	31,142
Coriolis Consulting Group	1,030,263
Craftsman Ventures (C.R.) Ltd	56,130
Crave Homes	25,000
Cummins Western Canada	211,464
CVS Midwest Tape LLC	33,099
Cynergy Security Group	33,942
D Manning and Associates Inc	48,579
DA Architects + Planners Inc	56,007
Dana Lee Consulting Ltd	36,216
DataFix	26,320
Davey Tree Expert Co. of Canada, Limited	35,462
DC Tree Services Ltd	45,163
Dekra-Lite Industries Inc.	96,793
Dell Canada Inc.	62,377
Denbow	26,059
Desjardins Financial Security Life	2,864,542
Dhunna, Rakesh	26,674
DIALOG BC Architecture Engineering	336,364
Diamond Head Consulting Ltd	53,001
Direct Equipment West Ltd.	40,558
District of North Vancouver	453,738
DKB Consulting	49,983
DMD & Associates Ltd.	43,515
Dmitremko, Yuri	79,395
DNA Wellness	44,051

**THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER APPENDIX A
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2022**

Supplier	Amount
Dougness Holdings Ltd	323,026
Dr. Mark McConkey Inc.	59,750
DS Tactical	89,709
Duchess Properties Inc.	28,900
Dutch Door Hardware Ltd.	40,624
Dynamic Specialty Vehicles Ltd.	44,412
E-Comm	1,425,960
Elk Fitness Repair	48,070
EMCO Corporation	122,460
Enhance West Van	92,786
Esri Canada Limited	56,224
EventCorp Services Inc	33,023
Eyford Construction Limited	349,769
Family Services of the North Shore	33,150
Farm-Tek Turf Services Inc	71,033
Ferrari Integrated Property Solutions	337,825
Finning International Inc.	102,859
First Truck Centre Vancouver Inc	333,606
Fitness Town Commercial Inc	117,297
Flocor Inc	186,124
Fort Fabrication & Welding Ltd.	33,120
FortisBC-Natural Gas	255,129
Frances Andrew Site Furnishing	34,722
Fraser City Installations (1989) Ltd	269,850
Fred Surridge Limited	205,322
Greater Vancouver Sewerage and Drainage District	985,920
Garda Canada Security Corp	90,460
George & Bell Consulting Inc	57,289
GFL Environmental Inc.	37,432
Ghassemi Gangan, Gholamreza	50,000
GINQO Consulting Ltd	68,736
GMD Digital Limited Partnership	114,760
Gordon Food Services Can. Ltd	74,415
Gravity Union Solutions Limited	51,926
Greatario Industrial Storage Systems Inc	48,710
Greater Vancouver Water District	4,587,878
Green Admiral Nature Restoration	38,953
Green Chair Recycling Inc.	35,639
Gregg Distributors LP	48,718
Growing City UrbanEco Enterprises	246,883
Habitek Enterprise Inc	61,946
Hach Sales & Service Canada LP	27,520
Hanley Agencies Ltd	127,882
Harbour West Consulting Inc	51,844
Hardiman, Rachel Shlomit Laniado	45,250
Harrington, Jo Ann	39,430
HB Nelson Limited Partnership	77,949
HCMA Architecture & Design	49,545
Heritage Office Furnishings	158,436
Holland Landscapers Inc	3,438,741
Hollyburn Community Services Society	25,000
Honda Canada Finance Inc	34,934

**THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER APPENDIX A
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2022**

Supplier	Amount
Howes Technical Advantage Ltd	44,756
HUB International Insurance Brokers	596,336
Iconix Water Works LP	186,266
IDRS	72,109
Imperial Dade Canada Inc	36,559
Infinite Road Marking Ltd	147,488
Inlailawatash	51,085
Inland Kenworth Ltd.	245,117
Innovative Interfaces Inc	60,128
Insightssoftware LLC	35,818
InterCAD Services Ltd	35,193
ISL Engineering and Land Services Ltd	714,438
IVM CONSTRUCTION LTD.	57,626
JARVIS, BEAU-DUANE THOMAS	75,250
JIA, ZHONGHAI	64,394
Jim Pattison Lease	43,325
JM Bay Design Canada Inc.	77,575
Joint Force Tactical Ltd.	70,482
Justice Institute of B.C.	86,437
Kailas Energy Corp	63,250
Kal Tire	81,283
Kay Meek Arts Centre	429,614
Kerr Wood Leidal Assoc.Ltd.	81,850
Kerr, Sean	114,332
Keystone Environmental Ltd	45,752
KGC Fire Rescue Inc.	52,917
Kinetic OHS Services	40,971
King Kubota Services Ltd.	539,781
Kirk & Co. Consulting Ltd.	30,180
Ko, William	86,750
Kone Inc.	40,818
Konica Minolta Business Solutions Ltd	265,833
Korth Group Ltd.	40,600
Lafarge Asphalt Technologies	187,817
Lanesafe Traffic Control Ltd	467,458
Langley Concrete & Tile Ltd.	35,273
LDR Engineering Group	31,106
Lee, Kwang Soo	77,927
Lewis Vancouver Construction Ltd	214,198
Lidstone & Company	278,122
Lifeworks (Canada) Ltd	37,447
LIU, SHENG DONG	50,000
LIU, XING XING	68,907
Lloyd Libke Law Enforcement Sales Inc.	45,143
Long View Systems Corporation	335,203
LuzForm	26,933
M.D. Charlton Co. Ltd.	46,995
Mad Science	31,360
Maglin Site Furniture Inc	55,828
Mainroad Maintenance Products	277,924
Mancorp Industrial Sales Ltd	62,197
Marble Construction Ltd	41,250

**THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER APPENDIX A
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2022**

Supplier	Amount
Marble Construction Ltd.	40,150
Marenita Robson	53,720
Mar-Tech Underground Serv. Ltd	451,593
Matrix Video Communications Corp	40,283
McElhanney Ltd	59,222
McRae's Environmental Services	95,018
Meadowlands Horticultural Inc	39,288
Mercury Transport Inc.	40,740
Merletti Construction Ltd.	1,016,832
Metro Motors Ltd.	277,496
METRO VANCOUVER	1,065,004
Metropolitan Fine Printers Inc	31,471
Michelin North America (Canada) Inc	176,067
Microserve	243,647
Microsoft	558,282
Mid-Range Software Services Inc.	53,009
Mills	89,032
Minister of Finance	1,988,228
Mitchell's Towing Ltd	36,678
MK Telecom Inc	51,870
Modern Niagara Vancouver Inc.	220,677
Modu-Loc Fence Rentals Ltd	27,382
Monaghan Golf Inc	647,106
Morrey Sales Ltd	26,368
Morrison Hershfield	45,473
Mott Electric General Partnership	283,869
Mpowered Ventures Ltd.	38,891
Mulgrave Independent School Society	92,000
Municipal Insurance Association of BC	1,089,002
Municipal Pension Plan	6,841,312
N Vancouver Construction Inc	67,903
Nats Repair	347,290
NATSCO	136,786
Neptune Technology Group (Canada)Limited	364,596
Netpersist Solutions Group	28,350
NGS Contracting Ltd.	87,855
Noonan, Maureen	25,000
North Construction Ltd.	193,500
North Shore Restorative Justice Society	70,165
Northwest Hydraulic Consultants Ltd	172,414
Nutrien Ag Solutions (Canada) Inc.	64,173
Oakcreek Golf & Turf LP	28,665
Onsite Engineering Ltd	86,661
Oonchi, Mehdi	64,250
Open Text Corporation	111,567
Oracle Canada ULC	139,280
Orion Security Systems Ltd.	28,561
Overdrive	126,026
Pacific Blasting & Demolition Ltd	60,053
Pacific Coast Fire Equipment (1976) Ltd	46,972
Park Royal Shopping Centre Holdings Ltd	39,008
Park Royal Shopping Centre Holdings Ltd.	670,195

**THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER APPENDIX A
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2022**

Supplier	Amount
Parsa, Reza	63,845
PDGD Investment Corporation	30,843
Petro-Canada Lubricants Inc.	54,143
Phoenix Tent and Event Rentals	106,597
Phoenix Truck & Crane Ltd	25,000
Pika Pump & Compressor Service	77,255
Pit Stop Portable Toilets	81,930
Planet Rhythmics Gymnastics Association	46,309
Portex Design Inc	29,033
Power Earth Enterprises Inc	29,845
PrairieCoast Equipment Inc.	70,828
PRE Labs Inc	31,863
Prevost Car Inc	101,764
PRIMECorp	111,011
Professional Mechanical Ltd	346,032
Prospero International Realty Inc	42,128
PWL Partnership Landscape Architects Inc	461,623
Questica Inc	208,307
R.F. Binnie & Associates Ltd.	166,398
Rare Earth Recreational Developments Inc	139,638
Raven Rescue Safety Medical Ltd	32,087
Raybern Erectors Ltd	48,561
RC Strategies	25,725
Receiver General of Canada	4,880,097
RecStaff Incorporated	65,358
Remdal Painting & Restoration Inc	25,295
Rezania, Susan	36,120
Rocky Mountain Phoenix	37,449
Rollins Machinery Ltd	37,798
Roper Greyell LLP	425,879
Ross Morrison Electrical Ltd.	71,863
Royal Printers Ltd.	70,370
Samadianian, Armin	57,200
Saplings Outdoor Program	71,416
Sapphire Sound Inc	36,135
Schneider Electric Canada Inc	52,526
Scooby's Dog Waste Removal	81,182
Scott Special Projects Ltd	7,504,575
Securiguard Services Limited	61,408
Shangri-La Landscaping	229,561
Shaw Cablesystems GP	39,296
Shell Energy North America (Canada) Inc	365,917
Sherine Industries Ltd.	48,631
Sigma Safety Corp	31,763
Silverback Treeworks Ltd	64,999
Simson Maxwell	60,700
Smartmatic Voting Canada Inc	45,998
Softchoice Corporation	109,053
Southern Butler Price	59,506
Sperling Hansen Assoc.	27,498
Sportball Vancouver	96,721
Standard Building Supplies Ltd.	43,667

**THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER APPENDIX A
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2022**

Supplier	Amount
Stanley Security Canada ULC	52,895
Stephens, Scott H	62,000
Sterling Pacific Developments Inc.	30,416
Still Creek Press	38,158
Stone Cutter Construction Inc	43,910
Strata Smart Resources Ltd.	522,138
Stryker Canada LP	27,668
SUEZ Water Technologies	240,804
Summit Earthworks Inc	128,983
Sun Brother Enterprises Ltd	81,450
Suncor Energy Products Partnership	4,283,523
Sunrise Painting & Stucco Ltd	34,963
Sysco Canada Inc.	96,831
Tango Management Group Ltd	82,052
Tech Logic Corp.	66,941
Teddy & Romana Cleaning & Maintenance Co	34,959
TELUS Communications Inc	453,010
TELUS Health Care Centres Inc.	51,192
Tetra Tech Canada Inc	34,756
The Aftermarket Parts Company, LLC	216,672
The Appian Way	54,785
The Bowra Group Inc.	40,000
The Home Depot	44,576
The Spirit of Tennis Inc	60,887
Think Communications Inc	26,595
Tomko Sports Systems Inc.	73,684
Total Power Limited	85,251
Tower Fitness Equipment Services Inc	52,998
Translink Security Management Ltd	154,082
Transtar Sanitation Supply Ltd.	85,153
True Constructible Solutions Ltd	120,487
Turfplan Construction Inc	26,040
Twin Island Excavating Ltd	140,245
TYLin International Canada Inc	71,033
UAP Inc	26,900
Uline Canada Corporation	44,788
Uni-Select Canada Inc.	100,019
United Traffic Control	180,763
Upanup Studios Inc	237,794
Urban Arts Architecture Inc	68,999
Urban Sawing & Scanning Company Ltd	25,569
Urban Systems Ltd	115,648
URP Event Production & Creative Services	189,713
Van Ed Equipment	43,827
VFA Canada Corporation	33,109
Viking Cives Ltd.	247,705
Wang, Cheng Ying	26,512
Wang, Shun Wei	76,720
WASP Manufacturing Ltd	214,088
Waste Connections of Canada, Inc.	262,610
Waste Control Services Inc.	1,740,687
Watercrest Properties Inc	144,555

**THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER APPENDIX A
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS OR SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2022**

Supplier	Amount
Watson and Company Chartered Accountants	49,059
West Vancouver Chamber of Commerce	45,255
West Vancouver Community Arts Council	25,500
West Vancouver Taekwondo Inc	140,366
Westburne West	35,970
Western Oil Services Ltd.	29,898
Western Pro Show Rentals Ltd	31,094
White Wolfe Consulting Inc	78,750
Whitehots Inc	260,954
Whitestar Property Services Ltd	35,489
Winsborrow, Eric	31,572
Winsdom Investment Ltd	32,151
Wolseley Canada Inc.	94,233
Work Safe BC	2,181,430
WSP Canada Inc	189,081
Wurth Canada Limited	104,761
Xerox Canada Inc	75,407
YAN, ZHEN	56,708
Yen Bros. Food Service Ltd	175,053
Young Anderson	405,737
Zeemac Vehicle Leasing Ltd	124,337
Zhang, Ning Rong	31,070
Zhou, Wei	46,750
ZHOU, YAN SHENG	65,820
Total payments exceeding \$25,000 to suppliers	95,806,902
Total payments of \$25,000 or less to suppliers	8,844,337
Total payments	104,651,239
 Reconciliation	
Total payments exceeding \$25,000 paid to suppliers	95,806,902
Total payments of \$25,000 or less paid to suppliers	8,844,337
Total payments	104,651,239
Total expenditures per consolidated statement of operations	176,619,810
Reconciling items:	
2022 capital purchases	27,619,061
Tangible capital asset write downs	(5,909,288)
Tangible capital asset amortization	(15,876,667)
Salaries and benefits	(95,362,355)
Benefits paid by employer	19,278,371
Vendor payments recorded to balance sheet accounts	(2,049,598)
Non-cash adjustments	331,905
Adjusted consolidated expenditures	104,651,239

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

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
STATEMENT OF PAYMENTS OF GRANTS OR CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2022

APPENDIX A

Name	Amount
Air Cadets of Canada	1,500
Athletics for Kids Financial Assistance Society	5,000
Avalon Recovery Society	15,000
BC Pets and Friends	7,500
Belweder North Shore Polish Association	1,500
Big Sisters of BC	1,000
Blackout Art Society	5,000
Canadian Mental Health Association	17,000
Capilano Community Services Society	5,500
Crisis Intervention & Suicide Prevention Society of BC	5,000
Deep Cove Chamber Soloists Society	1,000
Family Services of the North Shore	28,165
Gleneagles Scottish Country Dance Club	1,000
Green City Farm Society	500
Harvest Project	5,500
Hollyburn Community Services Society	25,000
Immigrant Link Centre Society	1,500
Laudate Singers Society	8,500
Lions Gate Sinfonia Society	12,000
Lionsview Seniors Planning Society	6,200
Lookout Housing and Health Society	15,000
MakeWay Charitable Society	10,735
Metro Vancouver Crime Stoppers	5,500
North Shore Celtic Ensemble	4,500
North Shore Community Resource Society	17,500
North Shore ConneXions Society	4,000
North Shore Crisis Services Society	12,500
North Shore Disability Resource Centre Association	4,700
North Shore Keep Well Society	3,000
North Shore Light Opera Society	2,810
North Shore Multicultural Society	10,500
North Shore Neighbourhood House	11,000
North Shore Restorative Justice Society	70,165
North Shore Safety Council	3,000
North Shore Stroke Recovery Centre	11,000
North Shore Volunteers for Seniors	3,890
North Shore Women's Centre Society	10,000
North Vancouver Community Arts Council	10,500
Pacific Spirit Choir Society	2,500
Pandora's Vox Vocal Ensemble	4,500
Pathways Serious Mental Illness Society	10,000
PLEA Community Services	2,000
Presentation House Theatre	5,500
Properties Family Hub Society	3,500
Seymour Art Gallery	2,500
Sharing Abundance Association	4,000
SPCA, BC - Vancouver Regional	151,859

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
STATEMENT OF PAYMENTS OF GRANTS OR CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2022

APPENDIX A

Name	Amount
Special Olympics British Columbia	5,000
Spinal Cord Injury BC	1,800
The North Shore Advisory Committee on Disability Issues	544
Theatre West Van	5,000
Vancouver Chamber Music Society	6,500
Vetta Chamber Music Society	4,000
Volunteer Cancer Drivers Society	1,500
West Vancouver Community Arts	25,000
West Vancouver Fire Service Museum & Archive Society	4,500
West Vancouver Marine Rescue	5,000
West Vancouver Youth Band Society	15,500
Total payments of grants or contributions	624,367

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