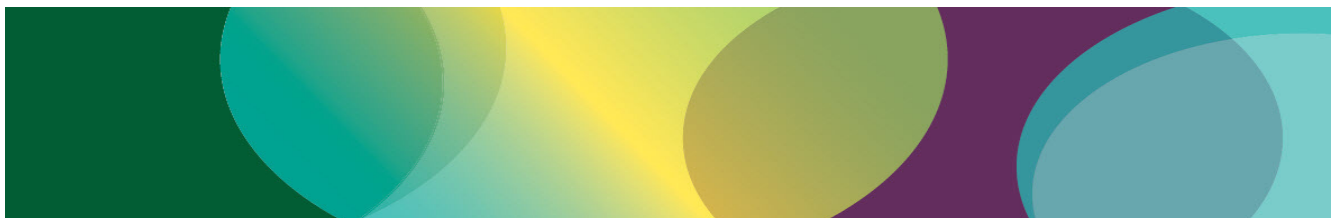




**2015
STATEMENT OF
FINANCIAL
INFORMATION**
(Pursuant to the Financial Information Act)

“Serving the People”



THE CORPORATION OF THE DISTRICT OF SAANICH

2015 Statement of Financial Information

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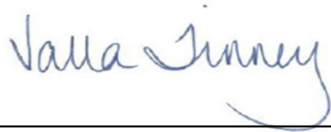
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THE CORPORATION OF THE DISTRICT OF SAANICH

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.



Valla Tinney
Director of Finance

May 16, 2016

THE CORPORATION OF THE DISTRICT OF SAANICH

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying financial statements of The Corporation of the District of Saanich (the "Corporation") are the responsibility of the Corporation's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting standards for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 1 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Corporation's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

The Municipal Council, acting through its Finance, Audit and Personnel Committee, meets with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by KPMG LLP, independent external auditors appointed by the Corporation. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Corporation's financial statements.



Paul Thorkelsson
Chief Administrative Officer



Valla Tinney
Director of Finance

May 16, 2016



KPMG LLP
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INDEPENDENT AUDITORS' REPORT

To the Mayor and Councillors of the Corporation of the District of Saanich

We have audited the accompanying financial statements of The Corporation of the District of Saanich, which comprise the statement of financial position as at December 31, 2015, the statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of The Corporation of the District of Saanich as at December 31, 2015, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants

May 16, 2016
Victoria, Canada

KPMG LLP, is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

THE CORPORATION OF THE DISTRICT OF SAANICH

STATEMENT OF FINANCIAL POSITION

December 31, 2015, with comparative information for 2014

	2015	2014
Financial assets:		
Cash and cash equivalents (note 2)	\$ 41,033,917	\$ 82,870,619
Investments (note 2)	109,432,089	67,478,810
Receivables:		
Property taxes	2,730,430	2,776,151
Board of Cemetery Trustees of Greater Victoria (note 3b)	999,746	1,053,500
Accounts receivable	9,728,217	9,020,252
MFA cash deposit (note 4)	457,666	477,095
Other assets	6,797	6,797
	<u>164,388,862</u>	<u>163,683,224</u>
Financial liabilities:		
Accounts payable and accrued liabilities	13,071,603	17,767,305
Accrued employee benefit obligations (note 5)	15,637,727	15,232,242
Capital lease obligations (note 6)	6,297	17,437
Debt (note 3)	23,048,539	25,502,510
Deferred revenue (note 7)	23,050,569	22,409,696
Deposits and prepayments	9,869,373	8,941,508
	<u>84,684,108</u>	<u>89,870,698</u>
Net financial assets	79,704,754	73,812,526
Non-financial assets:		
Inventories of supplies	1,455,107	1,334,087
Prepaid expenses	710,825	284,547
Tangible capital assets (note 10)	823,209,687	809,068,159
	<u>825,375,619</u>	<u>810,686,793</u>
Contingent liabilities and commitments (notes 4, 12 and 13).		
Accumulated surplus (note 11)	<u>\$ 905,080,373</u>	<u>\$ 884,499,319</u>

The accompanying notes are an integral part of these financial statements.



Director of Finance

THE CORPORATION OF THE DISTRICT OF SAANICH

STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

Year ended December 31, 2015, with comparative information for 2014

	Budget (note 14)	2015	2014
Revenue:			
Taxes (note 8)	\$ 108,253,380	\$ 108,248,863	\$ 103,424,844
Grants in lieu of taxes	2,184,000	2,251,524	2,185,034
Sales of services	17,988,620	18,785,980	18,100,695
Revenue from own sources	8,315,050	11,206,385	9,887,328
Transfers from other governments (note 9)	1,606,310	1,739,137	1,059,266
Sale of water	18,372,800	18,898,264	18,291,138
Water service charges	1,640,000	1,661,741	1,669,797
Sewer user charges	16,487,400	15,944,230	14,504,661
Grants and contributions	1,841,000	5,576,170	14,717,419
Developer contributions (note 10b)	-	1,907,488	911,219
Development cost charges (note 7)	2,848,300	439,689	873,330
Sub-regional park reserve (note 7)	-	212,613	779,613
Other	303,929	1,201,203	1,134,427
Total revenue	179,840,789	188,073,287	187,538,771
Expenses:			
General government services	18,074,960	14,589,225	14,993,247
Protective services	49,817,333	53,274,526	50,265,056
Engineering and public works	20,814,806	22,824,334	24,361,182
Refuse collection	6,382,940	6,193,436	6,901,317
Community planning	2,925,410	2,483,844	2,428,115
Recreation, parks and cultural	36,642,674	38,635,385	37,692,803
Water utility	15,322,300	15,089,974	15,375,451
Sewer utility	14,904,150	13,931,938	11,937,822
Other fiscal services	95,737	469,571	488,087
Total expenses	164,980,310	167,492,233	164,443,080
Annual surplus	14,860,479	20,581,054	23,095,691
Accumulated surplus, beginning of year	884,499,319	884,499,319	861,403,628
Accumulated surplus, end of year	\$ 899,359,798	\$ 905,080,373	\$ 884,499,319

The accompanying notes are an integral part of these financial statements.

THE CORPORATION OF THE DISTRICT OF SAANICH

STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

Year ended December 31, 2015, with comparative information for 2014

	Budget (note 14)	2015	2014
Annual surplus	\$ 14,860,479	\$ 20,581,054	\$ 23,095,691
Acquisition of tangible capital assets	(85,073,500)	(31,129,125)	(37,968,268)
Developer contributions of tangible capital assets	-	(1,907,488)	(911,219)
Amortization of tangible capital assets	16,688,600	18,649,209	16,498,531
Loss on disposal of tangible capital assets	-	245,876	778,247
	(68,384,900)	(14,141,528)	(21,602,709)
Purchase of inventories of supplies	-	(121,020)	(157,659)
Purchase of prepaid expenses	-	(426,278)	(99,913)
	-	(547,298)	(257,572)
Change in net financial assets	(53,524,421)	5,892,228	1,235,410
Net financial assets, beginning of year	73,812,526	73,812,526	72,577,116
Net financial assets, end of year	\$ 20,288,105	\$ 79,704,754	\$ 73,812,526

The accompanying notes are an integral part of these financial statements.

THE CORPORATION OF THE DISTRICT OF SAANICH

STATEMENT OF CASH FLOWS

Year ended December 31, 2015, with comparative information for 2014

	2015	2014
Cash provided by (used in):		
Operating Activities:		
Annual surplus	\$ 20,581,054	\$ 23,095,691
Items not involving cash:		
Amortization	18,649,209	16,498,531
Developer contributions of tangible capital assets	(1,907,488)	(911,219)
Actuarial adjustment on debt	(426,327)	(449,162)
Accrued employee benefit obligations	405,485	1,049,956
Loss on disposal of tangible capital assets	245,876	778,247
Change in non-cash assets and liabilities:		
Property taxes receivable	45,721	574,258
Board of Cemetery Trustees receivable	53,754	51,193
Accounts receivable	(707,965)	6,467,176
Accounts payable and accrued liabilities	(4,695,702)	776,313
Deferred revenue	640,873	(8,662,690)
Deposits and prepayments	927,865	(14,451)
Inventories of supplies	(121,020)	(157,659)
Prepaid expenses	(426,278)	(99,913)
Net change in cash from operating activities	33,265,057	38,996,271
Capital Activities:		
Cash used to acquire tangible capital assets	(31,129,125)	(37,968,268)
Investing Activities:		
Net increase in investments	(41,953,279)	(1,800,755)
Financing Activities:		
MFA cash deposit	19,429	(34,983)
Debt issued	-	7,125,000
Capital lease repaid	(11,140)	(29,320)
Debt repaid	(1,973,890)	(2,318,049)
Debt repaid (Board of Cemetery Trustees)	(53,754)	(51,194)
Net change in cash from financing activities	(2,019,355)	4,691,454
Increase (decrease) in cash and cash equivalents	(41,836,702)	3,918,702
Cash and cash equivalents, beginning of year	82,870,619	78,951,917
Cash and cash equivalents, end of year	\$ 41,033,917	\$ 82,870,619

The accompanying notes are an integral part of these financial statements.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

The Corporation of the District of Saanich (the "Corporation") is incorporated and operates under the provisions of the British Columbia Local Government Act and the Community Charter of British Columbia. The Corporation's principle activities include the provision of local government services to residents of the incorporated area. These include protective, parks, recreation, transportation, drainage, water and sewer.

1. Significant accounting policies:

The financial statements of the Corporation are prepared by management in accordance with Canadian generally accepted accounting principles for local governments, as prescribed by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by the Corporation are as follows:

a) Reporting entity:

The financial statements include the combination of all the assets, liabilities, accumulated surplus, revenues and expenses of all the activities and funds of the Corporation. The Corporation does not control any significant external entities and accordingly, no entities have been consolidated in the financial statements. Inter-departmental balances and significant organizational transactions have been eliminated. The Corporation does not administer any trust activities on behalf of external parties.

b) Basis of accounting:

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

c) Cash and cash equivalents:

Cash and cash equivalents are comprised of cash on hand, demand deposits, and short-term highly liquid investments with a maturity date of less than 3 months subsequent to year end that are readily converted to known amounts of cash and which are subject to an insignificant risk of change in value. Cash equivalents also include investments in Municipal Finance Authority of British Columbia Money Market Funds which are recorded at cost plus earnings reinvested in the fund.

d) Investments:

Investments are recorded at cost except for the investments in the Municipal Finance Authority of British Columbia Bond, Intermediate, and Money Market Funds, which are recorded at cost plus earnings that are reinvested in the funds. Short-term investments are comprised of bankers' acceptances, guaranteed investment certificates (GIC's), deposit notes and debentures with a maturity date of 3 months to 1 year, while investments with a maturity date greater than 1 year are classified as long-term.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

1. Significant accounting policies (continued):

d) Investments (continued):

Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

e) Deferred revenue:

Deferred revenue includes grants, contributions and other amounts received from third parties pursuant to legislation, regulation and agreement which may only be used in certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed, or the tangible capital assets are acquired.

f) Deposits and prepayments:

Receipts restricted by third parties are deferred as deposits and are refundable under certain circumstances. Deposits and prepayments are recognized as revenue when qualifying expenditures are incurred.

g) Debt:

Debt is recorded net of repayments and actuarial adjustments.

h) Employee future benefits:

The Corporation and its employees make contributions to the Municipal Pension Plan. These contributions are expensed as incurred. The costs of multi-employer defined contribution pension plan benefits, such as the Municipal Pension Plan, are the employer's contributions due to the plan in the period.

Sick leave and other retirement benefits are also available to the Corporation's employees. The costs of these benefits are actuarially determined based on service and best estimates of retirement ages and expected future salary and wage increases. The obligation under these benefit plans is accrued based on projected benefits as the employees render services necessary to earn the future benefits.

i) Government transfers:

Government transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made, except when and to the extent the transfer gives rise to an obligation that meets the definition of a liability. Transfers received for which expenses are not yet incurred are included in deferred revenue.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

1. Significant accounting policies (continued):

j) Property tax revenue:

Property tax revenue is recognized on the accrual basis using the approved tax rates and the anticipated assessment related to the current year.

k) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

i) Tangible capital assets

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

Asset	Useful Life - Years
Vehicles, machinery and equipment	2 - 25
Buildings and building improvements	20 - 75
Parks infrastructure	15 - 50
Drainage, water and sewer infrastructure	40 - 100
Roads infrastructure	15 - 100

Tangible capital assets are written down when conditions indicate that they no longer contribute to the Corporation's ability to provide goods and services or when the value of the future economic benefits associated with the asset is less than the book value of the asset. Amortization is charged upon the asset becoming available for productive use in the year of acquisition. Assets under construction are not amortized until the year after the asset is available for productive use.

ii) Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

iii) Works of art and cultural and historic assets

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

iv) Interest capitalization

The Corporation does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

1. Significant accounting policies (continued):

Non-financial assets (continued):

v) Leased tangible capital assets

Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

vi) Inventories of supplies

Inventories of supplies held for consumption are recorded at the lower of cost and replacement cost.

l) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating historical cost and useful lives of tangible capital assets, the determination of employee benefit obligations, provision for contingencies, and accrued liabilities. Actual results could differ from those estimates.

m) Adoption of new accounting policy:

The Corporation adopted the Public Sector Accounting Board Standard PS 3260 *Liability for Contaminated Sites* effective January 1, 2015. Under PS 3260, contaminated sites are defined as the result of contamination being introduced in air, soil, water and or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard. This Standard relates to sites that are not in productive use where an unexpected event resulted in contamination. The adoption of this standard had no impact on the opening accumulated surplus of the Corporation.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

2. Cash and cash equivalents and investments:

	2015	2014
Cash and cash equivalents:		
Cash	\$ 22,554,920	\$ 23,876,205
Bankers' acceptances, deposit notes, and Municipal Finance Authority money market funds	18,478,997	58,994,414
	41,033,917	82,870,619
Short-term investments:		
Bankers' acceptances, GIC's and deposit notes	2,500,000	15,158,660
Long-term investments:		
Deposit notes and debentures	26,877,284	3,877,285
Municipal Finance Authority intermediate and bond funds	80,054,805	48,442,865
	106,932,089	52,320,150
Total investments	109,432,089	67,478,810
Total cash, cash equivalents and investments	\$ 150,466,006	\$ 150,349,429

Bankers' acceptances, deposit notes, and GIC's have effective interest rates of 1.45% to 2.82% (2014 – 0.73% to 5.18%) and mature from 2016 to 2018. The Municipal Finance Authority Funds earn interest based on current market conditions and do not have set maturity dates.

The Corporation's investments have market values that approximate costs.

3. Debt:

- a) Debt principal is reported net of repayments and actuarial gains or losses. The gross debenture debt issued at December 31, 2015 was \$37,624,300 (2014 - \$40,569,300).

The loan agreements with the Capital Regional District and the MFA provide that, if at any time the scheduled payments provided for in the agreements are not sufficient to meet the MFA's obligations in respect to such borrowings, the resulting deficiency becomes a liability of the Corporation.

- b) In 2003 the Corporation borrowed \$1,500,000 on behalf of the Board of Cemetery Trustees of Greater Victoria. The Corporation is reimbursed for all payments of principal and interest as they are paid. In 2015 the debt and the receivable balance recorded in the financial statements is \$999,746.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

3. Debt (continued):

c) Principal payments on debt for the next five years are as follows:

	General	Local Improvements	Sewer	Total
2016	\$ 1,530,608	\$ -	\$ 351,468	\$ 1,882,076
2017	1,552,465	-	314,394	1,866,859
2018	1,575,109	-	268,051	1,843,160
2019	1,598,567	-	268,051	1,866,618
2020	1,622,870	-	230,978	1,853,848

Interest on debt ranges from 1.55% to 4.82% with maturity dates from June 1, 2016 to October 14, 2029. Interest paid during the year was \$1,291,158 (2014 - \$1,274,532).

4. Municipal Finance Authority debt reserve fund:

The Corporation issues its debt instruments through the Municipal Finance Authority ("MFA"). As a condition of the borrowing, the Corporation is obligated to lodge security by means of demand notes and interest bearing cash deposits based on the amount of the borrowing. The deposits are included in the Corporation's financial statements as MFA cash deposits. If the debt is repaid without default, the deposits are refunded to the Corporation. The notes, which are contingent in nature, are held by the MFA to act as security against the possibility of debt repayment default and are not recorded in the financial statements. Upon the maturity of a debt issue, the demand notes are released and deposits refunded to the Corporation. As at December 31, 2015, there were contingent demand notes of \$1,350,596 (2014 - \$1,437,945) which are not included in the financial statements of the Corporation.

5. Accrued employee benefit obligations and pension plan:

The Corporation provides sick leave and certain other benefits to its employees. These amounts and other employee related liabilities will require funding in future periods and are set out below:

	2015	2014	Increase (Decrease)
Vacation pay and banked overtime	\$ 2,043,564	\$ 2,014,916	\$ 28,648
Accumulated sick leave and retirement benefit payments	13,594,163	13,217,326	376,837
Total employee benefit obligations	15,637,727	15,232,242	405,485
Less funded amount	(8,771,554)	(8,315,877)	(455,677)
Total unfunded employee benefit obligations	\$ 6,866,173	\$ 6,916,365	\$ (50,192)

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

5. Accrued employee benefit obligations and pension plan (continued):

Accrued vacation pay and banked overtime are the calculated value of entitlement carried forward into the next year. Accumulated sick leave represents the liability for sick leave banks accumulated for estimated drawdowns at future dates and/or for payout either on an approved retirement, or upon termination or death. Retirement benefit payments represent the Corporation's share of the cost to provide employees with various benefits upon retirement including lump sum retirement payments, and certain vacation entitlements in the year of retirement. The accrued benefit obligations and the net periodic benefit cost are estimated actuarially using a projected cost method.

Information about obligations for employee sick leave and retirement benefit plan is as follows:

	2015	2014
Balance, beginning of year	\$ 13,217,326	\$ 12,031,769
Current service cost	1,089,810	1,182,646
Interest cost	730,495	677,569
Benefits paid	(605,547)	(673,917)
Actuarial gain	(837,921)	(741)
Balance, end of year	\$ 13,594,163	\$ 13,217,326

The Corporation has performed its own actuarial valuation for 2015 and prior year obligations.

The significant actuarial assumptions adopted in measuring the Corporation's accrued benefit obligations are as follows:

	2015	2014
Discount rates	3.15%	3.15%
Expected future inflation rates	2.25%	2.25%
Expected wage and salary increases	2.33% to 4.38%	2.33% to 4.25%

The Corporation and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee pension plan. The board of trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the 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, 2014, the Plan has about 185,000 active members and approximately 80,000 retired members. Active members include approximately 37,000 contributors from local governments.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

5. Accrued employee benefit obligations and pension plan (continued):

The most recent valuation for the Municipal Pension Plan as at December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2015 with results available later in 2016.

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 the individual employers participating in the Plan.

The Corporation paid \$9,618,253 (2014 - \$7,983,762) for employer contributions while employees contributed \$7,610,374 (2014 - \$6,377,409) to the Plan in fiscal 2015.

GVLRA – CUPE Long-Term Disability Trust

The health and welfare trust was established January 1, 1987 as a result of negotiations between the Greater Victoria Labour Relations Association representing a number of employers, and the Canadian Union of Public Employees, representing a number of CUPE locals. The Trust's sole purpose is to provide a long-term disability income benefit plan. Employers and employees each contribute equal amounts into the Trust. The total plan provision for approved and unreported claims was actuarially determined as of December 31, 2014. At December 31, 2015, the total plan provision for approved and unreported claims was \$17,582,101 with a net deficit of \$1,519,599. The actuary does not attribute portions of the unfunded liability to individual employers. The Corporation paid \$485,165 (2014 - \$459,952) for employer contributions and the Corporation's employees paid \$485,655 (2014 - \$460,536) for employee contributions to the plan in 2015.

6. Capital lease obligations:

The Corporation leases certain equipment under lease agreements, which are classified as capital leases. The future minimum annual lease payments are as follows:

2016	\$	2,796
2017		2,498
2018		1,014
2019		169
2020		-
Total minimum lease payments		6,477
Less amount representing interest		(180)
Net minimum capital lease payments	\$	6,297

Total interest expense during the year was \$202 (2015 - \$660) and interest rates ranged from 1.50% to 2.00%.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

7. Deferred revenue:

Development Cost Charges and Sub-regional Parks Reserve represent funds received from developers restricted for capital expenditures. The Federal Gas Tax Reserve represents funds received from the Government of Canada. The use of the funding is established by a funding agreement between the Corporation and the Union of British Columbia Municipalities. Gas Tax funding may be used towards designated public transit, community energy, water, wastewater, solid waste and capacity building projects, as specified in the funding agreements. Previous to 2014 the Corporation recorded these funds as deferred revenue which is then recognized as revenue when the related costs are incurred. However effective April 1, 2014, the agreements were revised for all new funding and for amounts unspent from prior periods. The new agreement broadened the scope of eligible expenditures for these funds and eliminated certain potential repayment criteria. These changes have resulted in a change in the accounting for such funds for 2014 to recognize all amounts into revenue when received including recognizing as revenue all amounts previously deferred. Unspent funding is included in the Capital Works reserve fund.

	2015	2014
Development cost charges:		
Balance, beginning of year	\$ 18,502,134	\$ 18,531,732
Investment income	297,662	372,545
Fees and contributions	582,159	471,187
Amounts spent on projects and recorded as revenue	(439,689)	(873,330)
Balance, end of year	18,942,266	18,502,134
Sub-regional parks reserve:		
Balance, beginning of year	1,067,878	1,714,972
Investment income	10,227	29,025
Fees and contributions	104,255	103,494
Amounts spent on projects and recorded as revenue	(212,613)	(779,613)
Balance, end of year	969,747	1,067,878
Federal Gas Tax reserve:		
Balance, beginning of year	-	7,895,645
Contributions	-	4,529,801
Investment income	-	159,720
Amounts spent on projects and recorded as revenue	-	-
Transfer to revenue	-	(12,585,166)
Balance, end of year	-	-
General operating fund deferred revenue	3,138,556	2,839,684
Total deferred revenue	\$ 23,050,569	\$ 22,409,696

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

8. Taxation:

a) Taxes

	2015	2014
General Purpose:		
Property Tax	\$ 106,691,616	\$ 101,888,318
Utility 1% Tax	1,398,795	1,391,020
	108,090,411	103,279,338
Special Assessments:		
Local Improvement Frontage Tax	1,733	5,315
Provincial	20,000	15,000
	21,733	20,315
Hotel Room Tax:		
Tourism Victoria – Destination Marketing Commission	136,719	125,191
	\$ 108,248,863	\$ 103,424,844

b) Taxes levied for other Authorities

In addition to taxes levied for municipal purposes, the Corporation is legally obligated to collect and remit taxes levied for the following authorities. These collections and remittances are not recorded as revenue and expenses.

	2015	2014
Provincial Government - school taxes	\$ 49,257,297	\$ 49,787,825
Capital Regional District	8,267,852	7,808,593
Capital Regional Hospital District	7,752,092	7,915,770
Municipal Finance Authority	5,175	5,115
B.C. Assessment Authority	1,596,751	1,641,458
B.C. Transit Authority	7,862,005	7,878,477
	\$ 74,741,172	\$ 75,037,238

9. Government transfers:

	2015	2014
Operating transfers:		
Federal	\$ 9,842	\$ -
Provincial	1,729,295	1,059,266
	\$ 1,739,137	\$ 1,059,266

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

10. Tangible capital assets:

Cost	Balance at December 31, 2014	Additions	Disposals and transfers	Balance at December 31, 2015
Land	\$ 286,737,432	\$ 441,106	\$ 37,736	\$ 287,140,802
Vehicles, machinery and equipment	48,130,265	3,462,164	2,691,214	48,901,215
Buildings and building improvements	114,315,189	1,644,986	405,171	115,555,004
Park infrastructure	45,534,616	1,334,865	358,430	46,511,051
Drainage infrastructure	186,907,101	3,616,179	56,074	190,467,206
Roads infrastructure	178,559,872	7,419,458	-	185,979,330
Water infrastructure	128,568,458	3,219,250	-	131,787,708
Sewer infrastructure	145,815,184	2,122,069	10,777	147,926,476
Assets under construction	14,294,838	24,211,071	14,294,838	24,211,071
Total	\$ 1,148,862,955	\$ 47,471,148	\$ 17,854,240	\$ 1,178,479,863

Accumulated amortization	Balance at December 31, 2014	Disposals	Amortization expense	Balance at December 31, 2015
Vehicles, machinery and equipment	\$ 21,127,849	\$ 2,687,478	\$ 4,535,971	\$ 23,276,342
Buildings and building improvements	35,849,710	373,130	2,217,591	37,694,171
Park infrastructure	26,808,200	358,431	1,740,419	28,190,188
Drainage infrastructure	75,466,938	47,419	2,463,223	77,882,742
Roads infrastructure	72,707,019	-	4,083,644	76,790,663
Water infrastructure	46,886,061	-	1,791,372	48,677,433
Sewer infrastructure	60,949,019	7,371	1,816,989	62,758,637
Assets under construction	-	-	-	-
Total	\$ 339,794,796	\$ 3,173,829	\$ 18,649,209	\$ 355,270,176

	Net book value December 31, 2014	Net book value December 31, 2015
Land	\$ 286,737,432	\$ 287,140,802
Vehicles, machinery and equipment	27,002,416	25,624,873
Buildings and building improvements	78,465,479	77,860,833
Park infrastructure	18,726,416	18,320,863
Drainage infrastructure	111,440,163	112,584,464
Roads infrastructure	105,852,853	109,188,667
Water infrastructure	81,682,397	83,110,275
Sewer infrastructure	84,866,165	85,167,839
Assets under construction	14,294,838	24,211,071
Total	\$ 809,068,159	\$ 823,209,687

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

10. Tangible capital assets (continued):

Cost	Balance at December 31, 2013	Additions	Disposals and transfers	Balance at December 31, 2014
Land	\$ 285,492,024	\$ 1,245,408	\$ -	\$ 286,737,432
Vehicles, machinery and equipment	42,863,742	8,250,917	2,984,394	48,130,265
Buildings and building improvements	118,022,913	2,899,987	6,607,711	114,315,189
Park infrastructure	43,065,557	1,316,298	339,021	44,042,834
Drainage infrastructure	181,277,520	5,763,478	133,897	186,907,101
Roads infrastructure	161,673,416	17,077,579	191,123	178,559,872
Water infrastructure	123,861,417	4,726,143	19,102	128,568,458
Sewer infrastructure	141,876,253	3,956,515	17,584	145,815,184
Assets under construction	20,651,681	14,294,838	20,651,681	14,294,838
Total	\$ 1,118,784,523	\$ 59,531,163	\$ 30,944,513	\$ 1,147,371,173

Accumulated amortization	Balance at December 31, 2013	Disposals	Amortization expense	Balance at December 31, 2014
Vehicles, machinery and equipment	\$ 20,824,290	\$ 2,712,179	\$ 3,015,738	\$ 21,127,849
Buildings and building improvements	39,973,578	6,252,456	2,128,588	35,849,710
Park infrastructure	24,036,004	324,053	1,604,467	25,316,418
Drainage infrastructure	73,174,147	99,863	2,392,654	75,466,938
Roads infrastructure	68,935,859	92,219	3,863,379	72,707,019
Water infrastructure	45,179,743	16,236	1,722,554	46,886,061
Sewer infrastructure	59,195,452	17,584	1,771,151	60,949,019
Assets under construction	-	-	-	-
Total	\$ 331,319,073	\$ 9,514,590	\$ 16,498,531	\$ 338,303,014

	Net book value December 31, 2013	Net book value December 31, 2014
Land	\$ 285,492,024	\$ 286,737,432
Vehicles, machinery and equipment	22,039,452	27,002,416
Buildings and building improvements	78,049,335	78,465,479
Park infrastructure	19,029,553	18,726,416
Drainage infrastructure	108,103,373	111,440,163
Roads infrastructure	92,737,557	105,852,853
Water infrastructure	78,681,674	81,682,397
Sewer infrastructure	82,680,801	84,866,165
Assets under construction	20,651,681	14,294,838
Total	\$ 787,465,450	\$ 809,068,159

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

10. Tangible capital assets (continued):

a) Assets under construction

Assets under construction having a value of \$24,211,071 (2014 - \$14,294,838) have not been amortized. Amortization of these assets will commence the year after the asset is put into service.

b) Contributed tangible capital assets

Contributed tangible capital assets have been recognized at fair market value at the date of contribution. The value of contributed assets received during the year is \$1,907,488 (2014 - \$911,219) comprised of land in the amount of \$441,105 (2014 - \$30,767), drainage and transportation infrastructure \$1,101,906 (2014 - \$614,493), and water and sewer infrastructure in the amount of \$364,477 (2014 - \$265,959).

c) Tangible capital assets disclosed at nominal values

Where an estimate of fair value could not be made, the tangible capital asset was recognized at a nominal value.

d) Works of art and historical treasures

The Corporation manages and controls various works of art and non-operational historical cultural assets including buildings, artefacts, paintings and sculptures located at municipal sites and public display areas. These assets are not recorded as tangible capital assets and are not amortized.

e) Write-down of tangible capital assets

No write-down of tangible capital assets occurred during 2015 or 2014.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

11. Accumulated surplus:

Accumulated surplus consists of individual fund surplus and reserves and reserve funds as follows:

	2015	2014
Surplus:		
Invested in tangible capital assets	\$ 801,154,597	\$ 784,601,712
Operating funds	24,526,554	19,258,875
Capital funds	31,499,629	34,262,168
Unfunded employee benefit obligations	(6,866,173)	(6,916,365)
Total surplus	850,314,607	831,206,390
Appropriated surplus set aside for:		
Insurance	2,315,300	2,315,300
Future expenses	3,664,758	8,124,689
Working capital	4,450,000	4,450,000
Total appropriated surplus	10,430,058	14,889,989
Reserve funds set aside for specific purpose by Council:		
Land sales fund	2,974,060	2,896,454
Public safety and security fund	2,208,776	2,148,854
Carbon neutral fund	733,503	552,664
Equipment depreciation fund	5,972,046	6,039,461
Capital works fund	24,086,088	22,450,659
Commonwealth pool operating fund	973,018	1,207,880
Commonwealth pool high performance repair and replacement fund	165,892	167,428
Facility replacement fund	3,377,522	990,894
Computer hardware and software fund	1,756,544	-
Sayward gravel pit fund	1,838,259	1,812,581
Sewer capital fund	250,000	-
Receivable reserves	-	136,095
Total reserve funds	44,335,708	38,402,940
	\$ 905,080,373	\$ 884,499,319

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

12. Contingent liabilities:

- a) Capital Regional District debt, under the provisions of the Local Government Act, is a direct, joint and several liability of the Capital Regional District and each member municipality within the District, including The Corporation of the District of Saanich.
- b) The Corporation is a shareholder and member of the Capital Region Emergency Service Telecommunications (CREST) Incorporated, which provides centralized emergency communications and related public safety information services to municipalities, regional districts, the provincial and federal governments and their agencies, and emergency service organizations throughout the Greater Victoria region and the Gulf Islands. Members' obligations to share in funding ongoing operations and any additional costs relating to capital assets are to be contributed pursuant to a Members' Agreement.
- c) In the normal course of a year, claims for alleged damages are made against the Corporation and are recorded when a liability is likely and reasonably determinable. The Corporation maintains an insurance reserve in its accumulated surplus of \$2,315,300 (2014 - \$2,315,300) to provide for claims, and also maintains insurance coverage to provide for insured claims should they exceed \$2,000,000 in any year.

13. Commitments:

At December 31, 2015, the following major contracts were in progress:

	Total amount of contract	Paid or accrued
Purchase of vehicles and equipment	\$ 1,649,132	\$ 326,345
Consulting and Parks and Public Works projects	31,148,172	23,874,622
Facilities projects	1,113,632	307,416

The Corporation has contracted with E-COMM to provide computer aided dispatch and records management system support for a five year term ending December 31, 2018 at \$329,620 per annum.

The Corporation has a liability to the Capital Regional District of \$1,063,063 for the Haro Wood property purchase. The payment term remaining is four years, ending September 2019, at \$212,613 per annum.

The Corporation has contracted with Ravine Equities Inc. for the lease of property at Uptown to be used as library (Emily Carr Library). The term of the lease is for 10 years ending December 2023, at \$197,120 for the first five years and \$213,646 for subsequent five years.

The Corporation has contracted with Itziar Management Ltd. for the lease of a portion of the building at 57 Cadillac Avenue for Police Services. The term of the lease is for eight years ending April 2024 at an average of \$179,400 per annum.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

13. Commitments (continued):

Subsequent to the end of the year end but prior to the issuing of the statements, the Corporation finalized an agreement for the purchase of the Beckwith Lands for \$1,270,508 which was paid in March 2016.

14. Budget data:

The budget data presented in these financial statements is based upon the 2015-2019 Financial Plan adopted by Council May 11, 2015. The chart on the next page reconciles the approved budget to the budget figures reported in these financial statements.

	Budget Amount
Revenues:	
Operating budget	\$ 152,803,489
Capital budget	81,797,400
Less:	
Transfers from other funds	(45,845,500)
Proceeds on debt issue	(8,914,600)
Total revenue	179,840,789
Expenses:	
Operating budget	162,236,552
Capital budget	81,797,400
Amortization	16,993,500
Less:	
Transfers to other funds	(12,685,942)
Capital expenses	(81,797,400)
Debt principal payments	(1,563,800)
Total expenses	164,980,310
Annual surplus	\$ 14,860,479

15. Comparative figures:

Certain comparative information has been reclassified to conform with the financial statement presentation for the current year.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

16. Segmented information:

The Corporation is a diversified municipal government organization that provides a wide range of services to its citizens, including General Government, Protective, Parks, Recreation and Culture, Engineering and Public Works, Planning and Development, and Water and Sewer Services. For management reporting purposes, the Corporation's operations and activities are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

Municipal services are provided by departments and their activities reported within these funds. Certain functions that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

General Government

The General Government Operations provide the functions of Corporate Services and Administration, Finance, Human Resources, Tax Collection, Civic Center Maintenance, and other functions categorized as non-departmental.

Protective Services

Protective services comprise three different functions, Police, Fire, and Emergency Preparedness. The mission of the Police Department is to provide quality police service and keep Saanich safe. The Fire Department's mandate is to protect citizens and property, provide all proper measures to prevent, control, and extinguish fires and provide assistance to medical emergencies, land and marine rescue operations, requests from other fire services, and hazardous materials incidents and requests for public service. The Emergency Program's mandate is to provide continuity in government and the preservation of life and property through a coordinated response by elected officials, municipal departments, volunteer services, and such outside agencies as may be able to assist during a major emergency or disaster.

Engineering and Public Works

The Engineering and Public Works Department is responsible for all municipal infrastructures, which includes roads, drains and street and traffic lights.

Planning and Development

The Planning Department is comprised of four Divisions: Community Planning, Environmental Services, Subdivision and Inspections/Bylaw Enforcement. These Divisions manage all activities and applications relating to long range and current planning, subdivision review, building construction, environmental protection and bylaw enforcement.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

16. Segmented information (continued):

Parks, Recreation and Culture

The Parks and Recreation Department promotes active, healthy living through the effective provision of a wide range of programs, services and facilities. It also promotes the engagement of community members in a variety of arts, special events, cultural and social activities to encourage strong community connections. The Department is comprised of three Divisions that plan and manage a number of municipal services. Their mission is to work in partnership with the community to create a quality of life that fosters and supports healthy citizens and community environments.

Water and Sewer

The Water and Sewer Utilities operate and distribute water and network sewer mains, storm sewers and pump stations.

Statement of segmented information

The following statement provides additional financial information for the foregoing functions. Taxation and grants in lieu of taxes are apportioned to the functions based on their share of net budgeted expenditures in the 2015 - 2019 Financial Plan. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

16. Segmented information (continued):

2015	General Government	Protective Services	Engineering and Public works	Planning and Development	Parks, Recreation and Culture	Water and Sewer	Reserve Funds	Total
Revenue:								
Taxes	\$ 13,650,802	\$ 45,782,720	\$ 20,513,760	\$ 2,501,492	\$ 25,800,089	\$ -	\$ -	\$ 108,248,863
Grants in lieu of taxes	283,930	952,258	426,676	52,030	536,630	-	-	2,251,524
Sales of services	-	849,426	5,731,019	-	12,205,535	-	-	18,785,980
Other revenue from own sources	3,925,312	3,169,185	1,205,189	2,434,471	29,158	-	443,070	11,206,385
Transfers from other governments	-	1,669,295	-	69,842	-	-	-	1,739,137
Sale of water and charges	-	-	-	-	-	20,560,005	-	20,560,005
Sewer user charge	-	-	-	-	-	15,944,230	-	15,944,230
Grants and contributions	-	-	203,602	-	57,088	-	5,315,480	5,576,170
Development cost charges	-	-	279,689	-	120,000	40,000	-	439,689
Developer contribution	-	-	1,101,906	-	441,105	364,477	-	1,907,488
Sub-regional park fund	212,613	-	-	-	-	-	-	212,613
Other	31,500	-	667,718	-	-	501,985	-	1,201,203
	18,104,157	52,422,884	30,129,559	5,057,835	39,189,605	37,410,697	5,758,550	188,073,287
Expenses:								
Salaries, wages and benefits	11,032,633	45,457,488	12,548,319	2,350,337	19,859,195	4,533,283	-	95,781,255
Goods and services	1,106,097	6,449,009	5,526,577	120,973	7,558,442	19,355,761	-	40,116,859
Interest and financial charges	34,548	7,753	525,708	-	374,853	289,500	-	1,232,362
Other	1,226,104	-	-	-	5,885,070	-	-	7,111,174
Capital expenditures	409,423	114,960	2,378,536	-	1,159,226	539,229	-	4,601,374
Amortization	1,249,991	1,245,316	8,038,630	12,534	3,798,599	4,304,139	-	18,649,209
	15,058,796	53,274,526	29,017,770	2,483,844	38,635,385	29,021,912	-	167,492,233
Annual surplus (deficit)	3,045,361	(835,819)	1,107,880	2,573,991	542,306	8,388,785	5,758,550	20,581,054
Accumulated surplus, beginning of year								884,499,319
Accumulated surplus, end of year								\$ 905,080,373

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

16. Segmented information (continued):

2014	General Government	Protective Services	Engineering and Public works	Planning and Development	Parks, Recreation and Culture	Water and Sewer	Reserve Funds	Total
Revenue:								
Taxes	\$ 17,370,427	\$ 41,309,662	\$ 18,961,124	\$ 2,283,181	\$ 23,500,450	\$ -	\$ -	\$ 103,424,844
Grants in lieu of taxes	366,981	872,740	400,588	48,236	496,489	-	-	2,185,034
Sales of services	-	844,404	5,447,471	-	11,808,820	-	-	18,100,695
Other revenue from own sources	3,750,526	2,461,504	1,024,399	1,897,739	35,160	-	718,000	9,887,328
Transfers from other governments	-	1,059,266	-	-	-	-	-	1,059,266
Sale of water and charges	-	-	-	-	-	19,960,935	-	19,960,935
Sewer user charge	-	-	-	-	-	14,504,661	-	14,504,661
Grants and contributions	-	-	1,706,018	-	287,660	-	12,723,741	14,717,419
Development cost charges	-	-	305,775	-	362,266	205,289	-	873,330
Developer contribution	-	-	454,746	-	-	456,473	-	911,219
Sub-regional park fund	779,613	-	-	-	-	-	-	779,613
Other	31,500	-	674,938	-	-	427,989	-	1,134,427
	22,299,047	46,547,576	28,975,059	4,229,156	36,490,845	35,555,347	13,441,741	187,538,771
Expenses:								
Salaries, wages and benefits	11,594,894	42,802,835	12,771,801	2,237,863	19,160,655	4,221,757	-	92,789,805
Goods and services	1,800,505	6,101,864	6,118,540	154,681	7,259,535	17,463,655	-	38,898,780
Interest and financial charges	34,185	49,740	433,532	-	483,287	297,209	-	1,297,953
Other	1,279,977	-	-	-	5,721,092	-	-	7,001,069
Capital expenditures	431,330	186,436	4,366,459	-	1,841,076	1,131,641	-	7,956,942
Amortization	340,443	1,124,181	7,572,167	35,571	3,227,158	4,199,011	-	16,498,531
	15,481,334	50,265,056	31,262,499	2,428,115	37,692,803	27,313,273	-	164,443,080
Annual surplus (deficit)	6,817,713	(3,717,480)	(2,287,440)	1,801,041	(1,201,958)	8,242,074	13,441,741	23,095,691
Accumulated surplus, beginning of year								861,403,628
Accumulated surplus, end of year								\$ 884,499,319

THE CORPORATION OF THE DISTRICT OF SAANICH
SCHEDULE OF DEBTS
For the year ended December 31, 2015

BY-LAW NUMBER	GENERAL	SEWER	TOTAL	INTEREST RATE	MATURITY DATE
	\$	\$	\$		
8181		73,404	73,404	3.05%	2016
8293		71,656	71,656	3.05%	2017
8344		107,484	107,484	2.10%	2017
3197		273,300	273,300	2.00%	2019
3257	1,337,743		1,337,743	1.55%	2020
3292	928,932		928,932	1.80%	2020
3363	2,124,033		2,124,033	4.43%	2021
3466	921,115	323,899	1,245,014	4.82%	2022
3968	2,200,102		2,200,102	3.00%	2024
3726	1,293,553		1,293,553	3.35%	2025
3726		838,928	838,928	3.73%	2025
3771	6,581,268		6,581,268	3.65%	2026
3853		633,078	633,078	2.90%	2027
8409	999,746		999,746	2.10%	2028
3968	2,470,153	2,018,875	4,489,028	3.00%	2029
	(108,204)	(40,526)	(148,730)	Accrued Actuarial Gains	
TOTAL	<u>18,748,441</u>	<u>4,300,098</u>	<u>23,048,539</u>		

**THE CORPORATION OF THE DISTRICT OF SAANICH
SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS
For the year ended December 31, 2015**

No guarantee and indemnity agreements in 2015.

**THE CORPORATION OF THE DISTRICT OF SAANICH
SCHEDULE OF COUNCIL REMUNERATION AND EXPENSES
For the year ended December 31, 2015**

ELECTED OFFICIAL		REMUNERATION	EXPENSE * ALLOWANCE	TOTAL	EXPENSES INCURRED FOR MEETINGS, COURSES & CONFERENCES
		\$	\$	\$	\$
Atwell, Richard	Mayor	65,146	32,573	97,719	6,020
Brice, Susan	Councillor	25,750	12,875	38,625	2,398
Brownoff, Judy	Councillor	25,750	12,875	38,625	5,194
Derman, Vic	Councillor	25,750	12,875	38,625	2,975
Haynes, Fred	Councillor	25,750	12,875	38,625	5,908
Murdock, Dean	Councillor	25,750	12,875	38,625	2,004
Plant, Colin	Councillor	25,750	12,875	38,625	5,651
Sanders, Vicki	Councillor	25,750	12,875	38,625	5,090
Wergeland, Leif	Councillor	25,750	12,875	38,625	2,609
		271,146	135,573	406,719	37,849

* Tax exempt expense allowance as per Subsection 81(3) of the Income Tax Act

THE CORPORATION OF THE DISTRICT OF SAANICH
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2015

EMPLOYEE NAME		JOB TITLE	REMUNERATION	EXPENSES
LASTNAME	FIRSTNAME		\$	\$
Canadian Union of Public Employees (CUPE), Local 2011				
Bains	Jagtar	Development Co-ordinator	86,746	335
Ball	Nick	Supervisor - Public Works	86,970	-
Bate	Mark	Assistant Superintendent - CHGC	80,601	444
Beaudoin	Sharon	Supervisor - Revenue Collection	81,121	-
Bedwell	Colin	Tradesperson III - Certified - S&WW	78,646	-
Bendall	Henry	Supervisor - Public Works	83,118	36
Boysen	Mark	Sustainability Coordinator	79,245	4,853
Brend	Paul	Senior GIS Analyst	75,025	435
Brown	Brian	Chargehand II - Public Works	82,331	107
Brown	Steven	Assistant Supervisor - S&WW	78,338	90
Burger	Andrew	Assistant Supervisor - Parks	76,171	175
Butler	Richard	Property Officer	85,470	75
Campbell	Brian	Supervisor - Public Works	93,572	-
Carmichael	J. Ann	Programmer III - Recreation	75,165	612
Chura	Daniel	Supervisor - Public Works	100,463	58
Coates	Steve	Supervisor - Public Works	90,832	150
Coates	Karen	Accountant	82,563	1,074
Cocking	Colin	Surveyor	75,027	361
Cunningham	Neil	Supervisor - Public Works	86,952	186
Delli Carri	John	Supervisor - Public Works	111,047	979
Demelo	Ricardo	Chargehand II - Public Works	76,305	-
Dojack	Donald	Supervisor - Parks	85,929	410
Dronfield	Kevin	Facility Operations Supervisor	75,254	-
Dyrda	Robert	Senior Building Official	80,635	932
Elliott	Sean	Engineering Technologist V	77,033	2,385
Ellis	Gord	Chargehand II - Public Works	81,181	-
Findlow	Neil	Senior Planner	85,563	505
Fong	Daniel	Arboriculture Inspector	76,967	856
Gagnon	Yann	Supervisor - Parks	80,033	60
Gallagher	Daniel	Arboriculture Inspector	76,337	24
Goldsworthy	Michael	Park Planner - Designer	75,018	2,698
Griffith	Douglas	Senior GIS Analyst	75,228	100
Grygierowski	Slav	Supervisor - Parks	90,446	1,126
Gudavicius	Elizabeth	Subdivision Co-ordinator	80,386	-
Hamer	David	Technical and Building Service Supervisor	78,343	381
Hamilton	Glenn	Supervisor - Public Works	87,799	-
Harper	Mark	Chief Surveyor	78,271	20
Hawes	Barbara	Accountant	82,312	1,567
Holroyd	Steven	Engineering Planner/Designer	82,722	335
Huckin	Raymond	Supervisor - Public Works	94,705	681
James	Andre	Senior Building Official	75,505	932
Jamieson	William	BSW II - Supervisor	79,395	218

THE CORPORATION OF THE DISTRICT OF SAANICH
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2015

EMPLOYEE NAME		JOB TITLE	REMUNERATION	EXPENSES
LASTNAME	FIRSTNAME			
CUPE				
Jerrard	Heather	Supervisor - Public Works	98,880	925
Kelly	Peter	Engineering Technologist V	76,877	3,293
Kiss	Erwin	Service Maintenance Technician	86,422	-
McDermid	Alan	Pipelayer/fitter II	81,791	218
McKain	John	Technical and Building Service Supervisor	76,126	775
McKay	Troy	Engineering Technologist V	77,294	3,195
McLellan	Errol	Supervisor - Public Works	79,520	36
Murphy	B. Wayne	Senior Traffic Signal Technician	80,154	88
Muzyka	Chris	Senior Tradesperson III - Certified Mechanic	77,821	-
Panter	Richard	Senior Plumbing Official	79,269	1,633
Parfett	Nicola	GIS Coordinator	79,197	151
Paula	Jerry	Acting Manager Roads	99,143	-
Richards	Barry	Technical and Building Service Supervisor	75,594	120
Ritson	Brent	Parks Development Review Coordinator	84,059	408
Roberts	Douglas	Senior Bylaw Enforcement Officer	79,571	-
Robertson	Colin	Stores Supervisor	76,651	-
Rose	Terrance	Supervisor - Public Works	87,370	(5)
Skippen	Jeff	Systems Analyst II	84,124	564
Thorne	David	Chargehand II - Public Works	78,420	1,866
Van Beers	Hans	Supervisor - Public Works	84,264	-
Warhurst	Michael	Tradesperson III - Certified - Mechanic	75,772	382
Subtotal - CUPE			5,183,089	36,849
Exempt				
Armstrong	Kelli-Ann	Senior Manager, Recreation Services	138,876	410
Arslan	Paul	Senior Manager, Financial Services	141,465	2,441
Barbour	Graham	Manager of Inspection Services	140,598	560
Bowker	Benjamin	Manager of Storm and Waste Water Systems	122,889	2,677
Broughton	Scott	Risk Manager	111,288	4,534
Bryce	Tom	Manager - SCP	119,669	1,930
Burgess	Michael	Fire Chief	186,393	7,797
Ciarniello	Laura	Director, Corporate Services	179,560	6,327
Coshan	Rita	Manager of Occupational Health and Safety	116,382	6,402
Darrah	Gary	Park Planning & Design Manager	121,111	805
Dupas	Donna	Legislative Manager - Municipal Clerk	140,618	245
Froud	Sharon	Deputy Legislative Manager	96,911	1,785
Giles	Andrew	Parks Construction and Maintenance Mgr	121,941	1,716
Gondor	Guy	Manager of IT Service Delivery	98,968	1,907
Halldorson	Dwayne	Manager of Underground Services	141,062	810
Hanna	Stephen	Deputy Fire Chief	150,979	2,718
Harris	Debby	Corporate Projects Coordinator	97,085	1,662
Henderson	Douglas	Director, Parks and Recreation	190,363	1,217
Hvozdanski	Sharon	Director, Planning	189,514	568
Ippen	Michael	Manager of Public Works	151,360	2,862
Ireland	Carole	Recreation Centre Manager	115,545	1,606

**THE CORPORATION OF THE DISTRICT OF SAANICH
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2015**

EMPLOYEE NAME			REMUNERATION	EXPENSES
LASTNAME	FIRSTNAME	JOB TITLE		
Exempt				
Keiser	Alan	Manager, Waterworks	120,839	1,091
Kelly	Kristine	HR Advisor	107,434	1,144
Kofler	Sonya	HR Specialist, Learning and Development	97,004	2,264
Kuzyk	Lorraine	Manager of Purchasing Services	92,971	961
Kvemshagen	Forrest	Manager of Information Technology	140,795	2,797
Lowther	Cheryl	HR Advisor	114,615	1,291
Macdonald	Frank	Deputy Fire Chief	152,686	6,116
MacDonald	Joanne	Manager, Human Resources	141,600	3,465
Machielse	J. Harley	Director, Engineering	165,365	11,962
MacPhee	Carolyn	Director of Legislative Services	191,677	4,918
Manton	Cory	Urban Forestry, Horticulture and Natural Areas Mgr	125,929	854
Matanowitsch	Jarret	Manager of Current Planning	139,067	2,393
McAra	David	Manager, Solid Waste Services & Fleet Centre	133,064	100
McGhee	Stacy	Program Manager - Strategic Facilities Planning	78,694	973
Meikle	Steve	Recreation Centre Manager	117,270	530
Minchin	Shari	Administrative Coordinator - Public Works	76,178	1,404
Murray	Paul	Former Chief Administrative Officer	258,816	-
Parker	Charlene	Recreation Centre Manager	117,273	75
Parker	Geoff	Asst Mgr-Food & Beverage Development & Ops	82,213	264
Pearson	Sandra	Manager of Community Services	107,754	692
Pollard	Adriane	Manager of Environmental Services	141,179	1,887
Proc	John	Manager of IT Operations	97,892	6,036
Rempel	Michele	Administrative Coordinator - Fire	88,194	-
Scott	Cameron	Manager of Community Planning	138,510	1,500
Shaw	Christina	Manager of IT Business Systems	106,469	3,701
Sparanese	David	Manager of Public Works	139,047	1,421
Sulek	Jamie	Manager of Capital Budgets	90,884	3,358
Tetley	Anne	Manager of Revenue Services	114,121	1,802
Tinney	Valla	Director of Finance	181,129	4,249
Ziegler	Troy	Manager of Accounting & Audit Services	106,660	4,539
Ziegler	Tera	RTW & Occupational Health & Safety Coordinator	83,205	1,120
Subtotal - Exempt			6,721,111	123,886
Fire				
Abbott	Russell	Firefighter - Fifteenth Year (Qualified)	128,052	-
Adam	Christopher	Firefighter Eleventh Year	110,573	1,342
Anthony	Joel	Firefighter - Fourth Year - 1st Class	104,195	-
Ash	Derrik	Battalion Chief (Suppression)	152,360	190
Ashmead	Matthew	Firefighter - Fourth Year - 1st Class	105,738	150
Baillie	Arlin	Firefighter - Fourth Year - 1st Class	109,324	1,489
Ball	David	Firefighter Eleventh Year	111,381	321
Barker	Jared	Firefighter - Fourth Year - 1st Class	109,541	-
Beddington	Lauren	Firefighter Eleventh Year	112,253	3,139
Benedict	Ronald	Firefighter - Fifteenth Year (Qualified)	129,568	155

**THE CORPORATION OF THE DISTRICT OF SAANICH
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2015**

EMPLOYEE NAME		JOB TITLE	REMUNERATION	EXPENSES
LASTNAME	FIRSTNAME			
Fire				
Bennie	Mark	Senior Fire Mechanic (10 years or less)	135,625	1,683
Bradford	Craig	Firefighter - Fourth Year - 1st Class	109,846	644
Brice	Brent	Firefighter Eleventh Year	114,593	746
Carnell	Randall	Firefighter - Fifteenth Year (Qualified)	120,517	-
Catinus	Brian	Firefighter - Fourth Year - 1st Class	112,040	981
Cave	Todd	Fire Prevention Assistant Chief	153,912	304
Charlton	Aaron	Firefighter - Fifteenth Year (Qualified)	125,757	-
Cleaver	Kevin	Fire Captain (Suppression)	136,248	40
Crawford	Jesse	Firefighter - Fourth Year - 1st Class	110,695	330
Crighton	James	Fire Sr. Captain (Battalion Chief Qualified)	146,534	-
Curtis	Gregory	Fire Captain (Suppression)	143,912	-
Dainard	Joel	Firefighter - Fourth Year - 1st Class	102,630	-
Dalzell	Amanda	Alarm Dispatcher	98,495	-
Devlin	Kraig	Suppression Lieutenant (117 rate)	139,778	7,685
Duckworth	Kelly	Firefighter Eleventh Year	110,498	7
Dupuis	Tianna	Alarm Dispatcher	96,341	161
Elam	Noah	Staff Development Officer - Lieutenant	116,016	367
Elder	David	Fire Captain (Suppression)	153,816	1,862
Farrally	Michael	Firefighter - Fourth Year - 1st Class	106,453	-
Ferguson	Dean	Firefighter - Fourth Year - 1st Class	108,356	-
Ford	Craig	Firefighter Eleventh Year	117,984	2,427
Fowler	James	Firefighter - Second Year	81,369	-
Franklyn	Bradley	Firefighter Eleventh Year	113,631	823
Game	Michael	Battalion Chief (Suppression)	159,775	3,694
Gaw	Colin	Fire Captain (Suppression)	135,756	-
Grace	Michael	Firefighter - Fourth Year - 1st Class	107,849	367
Gunn	Mike	Firefighter - Fourth Year - 1st Class	98,365	595
Hamilton	Zay	Firefighter - Fourth Year - 1st Class	115,269	-
Hanford	Brook	Alarm Dispatcher	97,988	199
Hanley	Cory	Firefighter Eleventh Year	120,627	746
Harper	Lindsay	Alarm Dispatcher	95,675	196
Harris	Wolfe	Firefighter - Fourth Year - 1st Class	111,884	-
Henson	Brock	Assistant Deputy Fire Chief	139,932	2,257
Heppell	Robert	Fire Sr. Captain (Battalion Chief Qualified)	143,421	-
Hoffmann	Stuart	Firefighter Eleventh Year	109,474	647
Horne	Neal	Firefighter Eleventh Year	110,862	-
Hyde	Ronnie	Suppression Lieutenant (117 rate)	136,831	-
Iverson	Eric	Battalion Chief (Suppression)	156,342	-
Jackson	Joel	Firefighter - Fourth Year - 1st Class	108,340	-
Janicki	Graydon	Firefighter - Fourth Year - 1st Class	98,467	-
Jones	Robert	Firefighter - Fifteenth Year (Qualified)	137,511	309
Kaye	Michael	Communications Officer	154,100	1,466
Kerr	Russell	Firefighter Eleventh Year	110,931	981
Knoop	Jon	Firefighter - Fourth Year - 1st Class	107,969	980
Kollmar	Andrew	Firefighter Eleventh Year	112,721	80

THE CORPORATION OF THE DISTRICT OF SAANICH
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2015

EMPLOYEE NAME		JOB TITLE	REMUNERATION	EXPENSES
LASTNAME	FIRSTNAME			
Fire				
Larson	Douglas	Suppression Lieutenant (117 rate)	134,214	-
Law	Randal	Battalion Chief (Suppression)	161,692	-
Lawson	Derrick	Fire Captain (Suppression)	136,062	-
Letelier	Luis	Firefighter - Fourth Year - 1st Class	109,316	660
Lillis	Sean	Lieutenant Inspector Fire Prevention	141,268	1,333
Loyer	Ryan	Firefighter Eleventh Year	111,872	1,125
Manhas	Jeevan	Firefighter - Fifteenth Year (Qualified)	113,875	367
McConnell	Thomas	Firefighter Eleventh Year	113,064	-
McKay	Chris	Firefighter - Fourth Year - 1st Class	108,170	980
McKenzie	Neil	Firefighter Eleventh Year	111,759	48
McLaughlin	Daniel	Firefighter - Fourth Year - 1st Class	99,454	-
Meechan	Neil	Firefighter - Fourth Year - 1st Class	108,074	-
Mickelson	Kevin	Firefighter Eleventh Year	110,154	1,122
Miguel	Domingo	Firefighter - Fourth Year - 1st Class	108,816	-
Musgrave	John	Firefighter Eleventh Year	110,521	50
Niketas	K. Gus	Firefighter - Fifteenth Year (Qualified)	128,152	-
Norris	Scott	Fire Captain (Suppression)	137,267	-
Packford	Kevin	Firefighter - Fifteenth Year (Qualified)	119,560	367
Pala	Richard	Captain Inspector Fire Prevention	152,505	2,018
Paton	Robert	Fire Sr. Captain (Battalion Chief Qualified)	144,644	-
Peebles	Dale	Fire Sr. Captain (Battalion Chief Qualified)	155,307	-
Phillips	Bryce	Firefighter - Fourth Year - 1st Class	102,780	-
Pilon	Clayton	Firefighter - Fourth Year - 1st Class	105,706	595
Poillievre	David	Firefighter - Third Year	94,061	105
Radley	Curtis	Firefighter Eleventh Year	111,406	1,188
Rainforth	David	Firefighter - Fourth Year - 1st Class	108,238	-
Rangel	Gregory	Suppression Lieutenant (117 rate)	132,367	904
Rivers	Charles	Firefighter Eleventh Year	111,053	1,406
Ruff	Erin	Alarm Dispatcher	95,587	-
Saari	Megyn	Alarm Dispatcher	100,234	328
Schaddelee	Troy	Firefighter - Fourth Year - 1st Class	109,111	595
Schellenberg	Darwin	Fire Captain (Suppression)	139,692	-
Scherer	Tony	Firefighter Eleventh Year	115,991	1,173
Schuttinga	Bob	Fire Captain (Suppression)	140,914	-
Shields	Chris	Firefighter - Fourth Year - 1st Class	112,281	-
Shumka	Travis	Firefighter - Fifteenth Year (Qualified)	113,868	686
Sidhu	Rodney	Firefighter Eleventh Year	115,554	1,106
Simpson	Michael	Lieutenant Inspector Fire Prevention	144,308	1,192
Stafford	Krysta	Alarm Dispatcher	97,227	-
Stobart	Thomas	Firefighter - Fourth Year - 1st Class	105,943	-
Stubbings	Trevor	Firefighter Eleventh Year	113,783	644
Swan	Ian	Firefighter Eleventh Year	106,182	1,025
Swanson	Brian	Firefighter - Second Year	81,085	-
Symes	Gavin	Firefighter - Third Year	82,549	-
Taylor	Bart	Firefighter Eleventh Year	111,141	660

**THE CORPORATION OF THE DISTRICT OF SAANICH
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2015**

EMPLOYEE NAME		JOB TITLE	REMUNERATION	EXPENSES
LASTNAME	FIRSTNAME			
Fire				
Thiessen	Curtis	Firefighter - Fourth Year - 1st Class	112,837	660
Tomljenovic	Jerry	Captain Pre-fire Planning/Public Education	134,736	-
Trepels	Carl	Lieutenant Inspector Fire Prevention	136,124	3,734
Visscher	Mark	Firefighter - Fifteenth Year (Qualified)	122,991	-
Wakelin	Robert	Firefighter Eleventh Year	111,016	-
Wells	Ryan	Firefighter - Fourth Year - 1st Class	108,614	-
Wells	Aaron	Firefighter - Fourth Year - 1st Class	107,381	-
Westhaver	Norm	Firefighter - Fifteenth Year (Qualified)	123,595	309
Williams	Mitchell	Staff Development Officer - Captain	131,401	12,463
Williams	Jocelyn	Alarm Dispatcher	98,595	-
Subtotal - Fire			13,052,217	74,206
TOTAL \$75,000 OR MORE			24,956,417	234,941
TOTAL UNDER \$75,000			35,811,798	113,198
GRAND TOTAL			60,768,215	348,139

Notes:

1. Agreements noted above do not include employees of the Saanich Police Board
2. No severance agreements in 2015
3. Amounts reported for Fire include retroactive payments for 2012, 2013, and 2014 collective agreement settlement (2.5% each year)

THE CORPORATION OF THE DISTRICT OF SAANICH
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES
For the year ended December 31, 2015

SUPPLIER NAME	AMOUNT PAID
	\$
0902059 BC LTD (DANCEFIX)	28,246
3M CANADA COMPANY	46,649
ACCENT REFRIGERATION SYSTEMS LTD	415,606
ACCESS RECORDS & MEDIA	25,625
ACKL CONSULTING LTD	229,194
ACKLANDS GRAINGER INC	138,905
ACME SUPPLIES	214,882
AECOM CANADA LTD	571,639
ALLTERRA CONSTRUCTION LTD.	3,629,052
ANDREW SHERET LIMITED	145,101
APEX STEEL & GAS LTD	46,910
AQUA LUNG CANADA	25,256
ARAL CONSTRUCTION (2014) LTD	25,088
ARBUTUS EXCAVATING LTD	256,241
ARMTEC LIMITED PARTNERSHIP	29,288
ATOMIC CRAYON	93,017
B & C FOOD DISTRIBUTOR	47,561
BARTLE & GIBSON CO LTD	32,864
BC HYDRO	2,165,786
BEACON COMMUNITY SERVICES	60,000
BELL CANADA	77,330
BLACK PRESS GROUP LTD	128,826
BOWMEL CHRYSLER LTD	35,676
BOYDEN VANCOUVER	71,858
BRANDT TRACTOR LTD	43,611
BRENNIC CONSTRUCTION LTD	83,679
BREWERS DISTRIBUTOR LTD	34,985
BRITISH COLUMBIA LIFE & CASUALTY COMPANY	53,607
BRUNNELL CONSTRUCTION LTD	2,727,738
BULLET SECURITY CAMERAS, INC.	62,401
BUTLER BROTHERS SUPPLIES LTD	101,225
BYTE CAMP EDUCATION SOCIETY	28,455
C & C GROWERS INC	25,572
CANADA POST CORP-TAX DEPT	26,187
CANADIAN CORPS OF COMMISSIONAIRES	291,571
CANADIAN DEWATERING LTD	43,675
CANADIAN FITNESS	34,751
CANADIAN LINEN & UNIFORM SERVICE	88,780
CANSEL SURVEY EQUIPMENT INC	42,248
CAPITAL CITY PAVING LTD	2,965,473
CAPITAL REGIONAL DISTRICT	301,079
CAPITAL REGIONAL DISTRICT WATER SERVICES	7,767,270
CAPITAL TREE SERVICE INC	33,552
CDN TIRE STORE	28,195
CEDAR HILL SQUASH CLUB	75,271
CEMATRIX (CANADA) INC.	43,581

THE CORPORATION OF THE DISTRICT OF SAANICH
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES
For the year ended December 31, 2015

SUPPLIER NAME	AMOUNT PAID
CHEVRON CANADA LTD	1,132,209
CIBC COMMERCIAL BANKING	879,027
CITY OF LANGFORD	29,392
CITY OF VICTORIA	794,246
COAST ENVIRONMENTAL	78,707
COAST INDUSTRIAL PARTS LTD	30,359
COLUMBIA FIRE & SAFETY	81,115
COLUMBIA FUELS	32,987
COMMERCIAL AQUATIC SUPPLIES	66,365
COMMERCIAL LIGHTING PRODUCTS LTD	56,144
COMMERCIAL TRUCK EQUIPMENT CO	285,261
COMPUGEN INC	40,629
CORIX WATER PRODUCTS INC	364,706
CORPORATE EXPRESS	145,021
CPS (CANADA) INC	40,356
CREST	492,626
CRIMESCENE EVIDENCE LTD	42,961
CROP PROD SERV CA #180	39,709
CUPE 2011	25,207
D.L. BINS LTD.	859,394
DANSKO STUDIOS (2007) INC.	40,921
DEL EQUIPMENT	31,542
DELCAN CORPORATION (NOW PARSONS)	316,853
DELL CANADA	56,623
DENBOW TRANSPORT LTD	42,060
DESJARDINS FINANCIAL SECURITY	2,454,306
DGBK+P4	29,925
DISCOVERY HONDA	81,422
DON MANN EXCAVATING LTD	2,651,290
EARTH TOOL COMPANY, LLC	40,228
EASTMAN, JENNIFER	25,114
ECOMM 911	297,668
ECONOLITE CANADA INC	52,519
EDGES ON ICE	92,459
EECOL ELECTRIC	72,073
ELI PASQUALE GROUP INC	66,270
ELISE HOLDINGS LTD	32,396
EMCO CORPORATION	537,857
EMCO WATERWORKS VICT	55,886
ESRI CANADA	55,193
EVERFITT MOVEMENT INC	104,392
EXPRESS CUSTOM TRAILER	103,897
FALCON GYMNASTICS	47,105
FINNING CANADA	37,402
FORD CREDIT CANADA LEASING	25,812
FORT FABRICATION & WELDING LTD.	69,503
FORTIS BC	553,835

THE CORPORATION OF THE DISTRICT OF SAANICH
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES
For the year ended December 31, 2015

SUPPLIER NAME	AMOUNT PAID
FORUM RESEARCH INC.	52,605
FOTOPRINT LTD	25,642
FOUR STAR WATERWORKS LTD	147,309
FRED SURRIDGE LTD	213,986
FRONTLINE OUTFITTERS LTD	31,076
G & E CONTRACTING LTD	60,560
G WILLIAMS PLUMBING & HEATING LTD	53,857
GOLF SUPPLY HOUSE/dba EAGLE ONE PRODUCTS	25,562
GORGE SOCCER ASSOCIATION	65,058
GREAT WEST LIFE ASSURANCE CO	305,775
GREATER VICTORIA PUBLIC LIBRARY	5,263,910
GREATER VICTORIA SCHOOL BOARD	48,400
GUILLEVIN INTERNATIONAL	45,632
H2X CONTRACTING LTD	88,919
HABITAT SYSTEMS INC	96,755
HARRIS & COMPANY LLP	55,170
HERITAGE OFFICE FURNISHINGS VICTORIA LTD	38,958
HEROLD ENGINEERING LIMITED	78,782
HIGH LINE CORPORATION	37,414
HUGHES CONDON MARLER ARCHITECTS	63,290
HYDRO-FORCE EXCAVATING LTD.	331,588
ICBC	310,747
INFINITE ROADMARKING LTD	162,114
INFO TECH RESEARCH GROUP	26,166
INSITUFORM TECHNOLOGIES LIMITED	2,137,741
IPI TECH INC.	108,714
ISLAND ASPHALT COMPANY	977,993
ISLAND BMW	120,604
ISLAND KEY COMPUTER LTD	154,399
ISLAND TEMPERATURE CONTROLS LTD	40,718
ISLAND TRACTOR & SUPPLY LTD	176,613
ISLAND WEST COAST DEVELOPMENT LIMITED	1,100,320
JENNER CHEVROLET BUICK GMC	109,043
JIM PATTISON TOYOTA VICTORIA	36,858
JOHN DEERE LANDSCAPES	37,170
JOHNSON CONTROLS CANADA	77,127
JOHNSTON DAVIDSON ARCHITECTURE	33,098
JONES EMERY HARGREAVES & SWAN	28,175
JUSTICE INSTITUTE OF BC	108,206
KAL TIRE	145,414
KERR WOOD LEIDAL ASSOCIATES LTD	279,220
KPL JAMES ARCHITECTURE INC	27,763
KPMG LLP	52,290
LAFRENTZ ROAD MARKING	118,319
LAWSON PRODUCTS INC	28,371
LEFT COAST HEALTH	231,161

THE CORPORATION OF THE DISTRICT OF SAANICH
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES
For the year ended December 31, 2015

SUPPLIER NAME	AMOUNT PAID
LEHIGH MATERIALS	703,894
LEVELTON CONSULTANTS LTD	34,436
LOMBARD PRECAST INC	153,784
LONG VIEW SYSTEMS CORPORATION	32,638
LORDCO AUTO PARTS	57,291
LUMBERWORLD	83,971
MACNUTT ENTERPRISES LIMITED	280,524
MASTER CLEAN DRY CLEANERS	39,195
MASTERCRAFT FLOORING LTD	43,050
MATTHEWS STORE FIXTURE	63,287
MCRAES ENVIRONMENTAL SERVICES LTD	34,002
MD CHARLTON LIMITED	62,231
MEARLS MACHINE WORKS LTD	28,546
MEGSON FITZPATRICK INC	532,486
MERCER (CANADA) LIMITED	33,922
METCHOSIN POULTRY LTD	41,748
MFR RESOLUTIONS CONSULTING CORP	52,609
MICHELL EXCAVATING LTD	33,680
MKC PHYSIOTHERAPY	125,884
MUSIC TOGETHER VICTORIA	35,476
MYRA SYSTEMS	51,895
NAPA VICTORIA #329	28,155
NATION CHRIS	81,996
NATS NURSERY LTD.	32,031
ND GRAPHICS LIMITED	32,646
NOVA POLE INTERNATIONAL	41,369
NOVELL CANADA LTD.	69,704
NOVUS PLANTS LTD	61,879
OAK BAY POLICE DEPARTMENT	76,349
OAKCREEK GOLF & TURF INC	166,658
OEI RAFAEL	38,547
OPUS DAYTON & KNIGHT LTD	160,740
ORACLE CANADA ULC	271,066
P&R TRUCK CENTRE LTD.	73,256
PACIFIC BLUE CROSS	674,049
PACIFIC COAST FIRE EQUIPMENT	36,455
PACIFIC COAST SWIMMING	35,883
PACIFIC LEADERSHIP DESIGN INC	29,931
PACIFIC SPORT REGIONAL BADMINTON CENTRE	27,477
PARADOX ACCESS SOLUTIONS	48,138
PARSONS INC	116,600
PAW PACIFIC AUDIO WORKS	31,191
PEDRE CONTRACTORS LTD	1,172,486
PERMA CONSTRUCTION	76,354
PITNEYWORKS	147,952
PRAIRIE COAST EQUIPMENT INC	106,690

THE CORPORATION OF THE DISTRICT OF SAANICH
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES
For the year ended December 31, 2015

SUPPLIER NAME	AMOUNT PAID
PRIMECORP	178,724
PRINTERS PLU	47,752
PRO-MOTION REHABILITATION SVCS	25,480
RADIO WORKS COMMUNICATIONS INC	30,880
RANDSTAD INTERIM INC	268,727
RAVINE EQUITIES C/O MORGUARD INVEST	204,805
RAYLEC POWER LTD	28,293
RECEIVER GENERAL CRA (employer's EI & CPP contribution)	3,980,093
RECEIVER GENERAL FOR CANADA	880,754
RECTEC INDUSTRIES INC	50,109
RENCHER GOLF SERVICES INC	80,558
RICHLOCK RENTALS LTD	142,634
ROCKY POINT ENGINEERING LTD.	92,374
ROGERS WIRELESS	43,562
ROLLINS MACHINERY LTD	190,754
RUSHWORTH ELECTRICAL SERVICES	43,957
RYZUK GEOTECHNICAL	119,265
SAANICH LANDSCAPING LTD	28,201
SCHOOL DISTRICT #63	43,832
SEALTEC INDUSTRIES LTD	65,543
SHEEN ARNOLD MCNEIL	27,990
SHELBOURNE PHYSICAL THERAPY	92,871
SHERWIN-WILLIAMS	59,288
SIGMA SAFETY CORP	70,166
SMEAL FIRE APPARATUS CO	267,532
SMS SUMMIT MECHANICAL SYSTEMS LTD	98,039
SOFTCHOICE LP	302,167
SOUTH ISLAND POWER SWEEPING	32,382
SOUTHERN LISA	45,836
SPECIMEN TREES WHOLESALE NURSERIES LTD	33,602
SPENCER MASONRY	34,776
STEWART MCDANNOLD STUART	114,061
STUDIO VZF	46,527
SUBURBAN MOTORS LTD	171,611
SUMMIT MECHANICAL SYSTEMS LTD	36,827
SYSCO VICTORIA (OLM)	100,656
TC PUBLICATION LIMITED PARTNERSHIP	48,474
TEEL TECHNOLOGIES CANADA	36,565
TELUS	83,823
TELUS ACCOUNT PAYMENT	106,248
TELUS COMMUNICATIONS INC	79,980
TELUS MOBILITY	320,862
TEMPEST DEVELOPMENT GROUP	125,789
TETRA TECH WEI INC	105,599
THE HOME DEPOT #7055	43,384
THINK COMMUNICATIONS INC	50,016
TOGETHER WE CAN SOCIETY	37,900

THE CORPORATION OF THE DISTRICT OF SAANICH
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES
For the year ended December 31, 2015

SUPPLIER NAME	AMOUNT PAID
TOMKO SPORTS SYSTEMS	53,727
TRANSTECH DATA SERVICES	45,355
TRAYNOR ROBERT R	68,013
TRITECH GROUP LIMITED	612,736
TYR SPORT	41,394
UNION OF BC MUNICIPALITIES	25,368
UNITED ENGINEERING LTD	57,819
VAN ISLE WATER SERVICE	36,362
VFA CANADA CORPORATION	32,550
VICTORIA BOWMEN ASSOCIATION	30,286
VICTORIA DRAIN SERVICES	72,156
VICTORIA LANDSCAPE-GRAVEL MART LTD	46,952
VICTORIA MOBILE RADIO LTD	35,134
VIMAR EQUIPMENT LTD	28,887
WARNACO SWIMWEAR GROUP dba PVH CANADA	33,252
WASTE MANAGEMENT	53,972
WEE BEE HAULING AND SERVICES LTD	311,461
WESCO DISTRIBUTION CANADA INC	90,740
WESTCAN FITNESS SUPPLY LTD.	43,781
WESTERN EQUIPMENT LTD	32,081
WESTERN GRATER CONTRACTING LTD	78,220
WESTERN ONE RENTALS & SALES	39,552
WESTERN TRAFFIC LTD	121,816
WILLE DODGE CHRYSLER LTD	189,174
WILLIAMS BLAKE	35,600
WOODGROVE CHRYSLER	216,841
WORKERS COMPENSATION BOARD	1,156,944
WSP CANADA INC	152,160
XEROX CANADA LTD	70,191
XYLEM WATER SOLUTIONS	69,140
YORK EXCAVATING LTD.	196,256
YOUNG ANDERSON BARRISTER & SOLICITORS	118,025
ZEIDLER PARTNERSHIP ARCHITECTS	50,694
TOTAL \$25,000 OR MORE	70,221,128
TOTAL UNDER \$25,000	6,917,007
GRAND TOTAL	77,138,135

THE CORPORATION OF THE DISTRICT OF SAANICH
SCHEDULE OF GRANTS
For the year ended December 31, 2015

RECIPIENT	AMOUNT
	\$
BC SUSTAINABLE ENERGY ASSOCIATION	1,600
BLENKINSOP VALLEY COMMUNITY ASSOCIATION	1,600
BROADMEAD AREA RESIDENTS ASSOCIATION	4,600
CADBORO BAY RESIDENTS ASSOCIATION	1,600
CAPITAL REGION FOOD & AGRICULTURE	7,600
CEDAR HILL GOLF CLUB LADIES DIVISION	5,000
CEDAR HILL MIDDLE SCHOOL	500
CITY OF VICTORIA	1,000
CLAREMONT DRY GRAD COMMITTEE	1,450
COMMUNITY SOCIAL PLANNING COUNCIL OF GREATER VICTORIA	20,900
CORDOVA BAY ASSOC FOR COMMUNITY AFFAIRS	2,600
CRISIS INTERVENTION & PUBLIC INFORMATION SOCIETY OF GREATER VICTORIA	10,000
FALAISE COMMUNITY ASSOCIATION	1,600
FISH EYE PROJECT SOCIETY	3,900
FRIENDS OF MT DOUGLAS PARK SOCIETY	1,466
GORDON HEAD RESIDENTS ASSOCIATION	1,650
GORGE TILlicUM COMMUNITY ASSOCIATION	14,101
GOWARD HOUSE SOCIETY	26,900
GREATER VICTORIA BIKE TO WORK	4,500
GREATER VICTORIA CYCLING COALITION	3,200
GREATER VICTORIA DEVELOPMENT AGENCY	30,000
GREATER VICTORIA VOLUNTEER SOCIETY	12,041
HALIBURTON COMMUNITY ORGANIC FARM SOCIETY	4,999
HORTICULTURE CENTRE OF THE PACIFIC	130,000
HUGHES TERRY	290
LAVENNE ORMAND & GLADYS	328
LIFECYCLES PROJECT SOCIETY	10,000
MARITIME MUSEUM OF BRITISH COLUMBIA	15,000
MT TOLMIE COMMUNITY ASSOCIATION	1,100
MT VIEW COLQUITZ COMMUNITY ASSOCIATION	1,100
MURRAY CAROLINE	263
NORTH QUADRA LAND USE PROTECTION ASSOCIATION	1,600
PASS HEATHER	250
PENINSULA STREAMS SOCIETY	10,000
PORTAGE INLET SANCTUARY COLQUITZ ESTUARY	1,100
PROSPECT LAKE AND DISTRICT COMMUNITY ASSOCIATION	4,100
PROSPECT LAKE HERITAGE SOCIETY	500
QUADRA CEDAR HILL COMMUNITY ASSOCIATION	2,650
RESIDENTS ASSOC OF STRAWBERRY VALE, MARIGOLD & GLANFORD	2,150
RITHET'S BOG CONSERVATION SOCIETY	1,100
ROYAL OAK COMMUNITY ASSOCIATION	1,600

THE CORPORATION OF THE DISTRICT OF SAANICH
SCHEDULE OF GRANTS
For the year ended December 31, 2015

RECIPIENT	AMOUNT
SAANICH BAPTIST CHURCH	(137)
SAANICH HERITAGE FOUNDATION	42,000
SAANICH MARINE RESCUE SOCIETY	3,000
SAANICH NEIGHBOURHOOD PLACE	14,829
SAANICH VOLUNTEER SERVICES	12,000
SAANICH VOLUNTEER SERVICES SOCIETY	46,368
SHELBOURNE COMMUNITY KITCHEN SOCIETY	5,000
SILVER THREADS SERVICE	59,225
SPORTHOST VICTORIA	2,500
ST ANDREWS HIGH SCHOOL	430
ST JOHN AMBULANCE	4,000
STRATA PLAN VIS6566 - SOUTH VALLEY DRIVE	(93)
SWAN LAKE NATURE SANCTUARY	15,000
THOMAS WYLIE	500
TOURISM VICTORIA	36,000
TOURISM VICTORIA - DESTINATION MARKETING COMMISSION (HOTEL TAX)	136,720
VANCOUVER ISLAND SOUTH FILM & MEDIA COMMISSION	35,700
VICTORIA & VANC ISLAND GREEK COMMUNITY SOCIETY	2,000
VICTORIA ADVANCED TECHNOLOGY COUNCIL	5,000
	<u>765,980</u>

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