



2019
STATEMENT OF
FINANCIAL
INFORMATION
(Pursuant to the Financial Information Act)

“Serving the People”



THE CORPORATION OF THE DISTRICT OF SAANICH

2019 Statement of Financial Information

Table of Contents

Statement of Financial Information Approval	3
Management's Responsibility for the Financial Statements	4
Independent Auditors' Report	5

Financial Statements

Financial Position.....	8
Operations and Accumulated Surplus	9
Change in Net Financial Assets	10
Cash Flows	11
Notes to Financial Statements.....	12

Schedules

Debts	34
Guarantee and Indemnity Agreements	35
Council Remuneration and Expenses	36
Employee Remuneration and Expenses	37
Statement of Severance Agreements.....	44
Payments to Suppliers of Goods and Services	45
Grants	53

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, FCPA, FCGA
Director of Finance

June 1, 2020

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 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

June 1, 2020



KPMG LLP
St. Andrew's Square II
800-730 View Street
Victoria BC V8W 3Y7
Canada
Telephone 250-480-3500
Fax 250-480-3539

INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the financial statements of the Corporation of the District of Saanich (the Entity), which comprise:

- the statement of financial position as at December 31, 2018
- the statement of operations and accumulated surplus for the year then ended
- the statement of change in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the 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 financial position of the Entity as at December 31, 2018 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.

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 "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Entity 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 opinion.

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.



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

Management is responsible for the preparation and fair presentation of the 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 Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditors' 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 auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner 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.

KPMG LLP

Chartered Professional Accountants

Victoria, Canada
June 1, 2020

THE CORPORATION OF THE DISTRICT OF SAANICH

STATEMENT OF FINANCIAL POSITION

December 31, 2019, with comparative information for 2018

	2019	2018
Financial assets:		
Cash and cash equivalents (note 2)	\$ 119,318,499	\$ 95,042,171
Investments (note 2)	106,893,713	104,345,259
Receivables:		
Property taxes	2,355,545	1,924,378
Board of Cemetery Trustees of Greater Victoria (note 3b)	756,476	821,814
Accounts receivable	13,701,270	14,032,042
MFA cash deposit (note 4)	731,881	617,914
Other assets	18,598	7,619
	243,775,982	216,791,197
Financial liabilities:		
Accounts payable and accrued liabilities	15,494,612	11,908,234
Accrued employee benefit obligations (note 5)	19,244,739	18,045,439
Debt (note 3)	44,188,529	34,014,828
Deferred revenue (note 6)	22,853,398	21,280,461
Deposits and prepayments	14,955,847	14,769,920
	116,737,125	100,018,882
Net financial assets	127,038,857	116,772,315
Non-financial assets:		
Inventories of supplies	2,410,090	1,958,421
Prepaid expenses	1,328,295	1,238,500
Tangible capital assets (note 9)	881,945,483	865,964,467
	885,683,868	869,161,388
Contingent liabilities, contracts, commitments and subsequent events (notes 4, 11, 12 and 15)		
Accumulated surplus (note 10)	\$ 1,012,722,725	\$ 985,933,703

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, 2019, with comparative information for 2018

	Budget (note 13)	2019	2018
Revenue:			
Taxes (note 7)	\$ 129,455,790	\$ 127,038,584	\$ 122,321,935
Grants in lieu of taxes	2,655,900	2,747,165	2,572,116
Sales of services	19,990,710	21,421,712	20,613,810
Revenue from own sources	10,031,250	14,344,134	13,171,324
Transfers from other governments (note 8)	1,908,880	1,777,244	1,617,946
Sale of water	20,586,320	19,679,127	19,842,712
Water service charges	1,654,000	1,707,707	1,707,405
Sewer user charges	23,469,720	23,594,000	21,191,214
Grants and contributions	11,835,250	11,081,598	7,573,117
Developer contributions	-	2,290,008	5,163,197
Development cost charges (note 6)	3,104,800	52,129	364,438
Sub-regional parks reserve (note 6)	212,614	212,614	212,614
Other	394,654	982,513	891,690
Total revenue	225,299,888	226,928,535	217,243,518
Expenses:			
General government services	27,158,649	20,812,923	19,029,400
Protective services	59,529,803	58,992,798	58,766,380
Engineering and public works	31,262,899	26,248,120	25,759,099
Refuse collection	7,288,990	6,946,389	6,860,145
Community planning	4,388,690	3,654,472	3,212,254
Recreation, parks and cultural	43,853,475	45,012,899	42,321,285
Water utility	19,230,028	18,970,727	17,738,210
Sewer utility	22,987,289	19,386,973	18,178,258
Other fiscal services	96,624	114,212	77,165
Total expenses	215,796,447	200,139,513	191,942,196
Annual surplus	9,503,441	26,789,022	25,301,322
Accumulated surplus, beginning of year	985,933,703	985,933,703	960,632,381
Accumulated surplus, end of year	\$ 995,437,144	\$ 1,012,722,725	\$ 985,933,703

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, 2019, with comparative information for 2018

	Budget	2019	2018
Annual surplus	\$ 9,503,441	\$ 26,789,022	\$ 25,301,322
Acquisition of tangible capital assets	(80,461,056)	(34,658,250)	(28,990,615)
Developer contributions of tangible capital assets	-	(2,290,008)	(5,163,197)
Amortization of tangible capital assets	36,900,156	20,600,857	19,216,650
Loss on disposal of tangible capital assets	-	366,385	710,270
	(43,560,900)	(15,981,016)	(14,226,892)
Purchase of inventories of supplies	-	(451,669)	(68,340)
Purchase of prepaid expenses	-	(89,795)	(203,807)
	-	(541,464)	(272,147)
Change in net financial assets	(34,057,459)	10,266,542	10,802,283
Net financial assets, beginning of year	116,772,315	116,772,315	105,970,032
Net financial assets, end of year	\$ 82,714,856	\$ 127,038,857	\$ 116,772,315

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, 2019, with comparative information for 2018

	2019	2018
Cash provided by (used in):		
Operating Activities:		
Annual surplus	\$ 26,789,022	\$ 25,301,322
Items not involving cash:		
Amortization	20,600,857	19,216,650
Developer contributions of tangible capital assets	(2,290,008)	(5,163,197)
Actuarial adjustment on debt	(539,352)	(501,542)
Accrued employee benefit obligations	1,199,300	1,341,900
Loss on disposal of tangible capital assets	366,385	710,270
Change in non-cash assets and liabilities:		
Property taxes receivable	(431,167)	164,257
Board of Cemetery Trustees receivable	65,338	62,227
Accounts receivable	330,772	(554,000)
Other assets	(10,979)	(822)
Accounts payable and accrued liabilities	3,586,378	(4,380,021)
Deferred revenue	1,572,937	1,806,665
Deposits and prepayments	185,927	2,806,011
Inventories of supplies	(451,669)	(68,340)
Prepaid expenses	(89,795)	(203,807)
Net change in cash from operating activities	50,883,946	40,537,573
Capital Activities:		
Cash used to acquire tangible capital assets	(34,658,250)	(28,990,615)
Investing Activities:		
Net increase in investments	(2,548,454)	(19,452,234)
Financing Activities:		
MFA cash deposit	(113,967)	(21,481)
Debt proceeds	13,739,271	1,582,000
Debt repaid	(2,960,880)	(2,859,525)
Debt repaid (Board of Cemetery Trustees)	(65,338)	(62,227)
Net change in cash from financing activities	10,599,086	(1,361,233)
Increase (decrease) in cash and cash equivalents	24,276,328	(9,266,509)
Cash and cash equivalents, beginning of year	95,042,171	104,308,680
Cash and cash equivalents, end of year	\$ 119,318,499	\$ 95,042,171

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, 2019

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, deposit notes, and short-term, highly liquid investments with a maturity date of less than 3 months subsequent to acquisition date 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 and Intermediate 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 and deposit notes with a maturity date of 3 months to one year subsequent to acquisition date, while investments with a maturity date greater than one year are classified as long-term.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

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, 2019

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) Loan guarantees:

Periodically the Corporation provides loan guarantees on specific debt issued by related authorities and other entities not consolidated in the Corporation's financial statements. Loan guarantees are accounted for as contingent liabilities and no amounts are accrued in the consolidated financial statements of the Corporation until the Corporation considers it likely that the borrower will default on the specified loan obligation. Should a default occur, the Corporation's liability would be recorded in the consolidated financial statements.

l) 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	4 - 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.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

1. Significant accounting policies (continued):

l) Non-financial assets (continued):

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.

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.

m) Liability for contaminated sites:

Contaminated sites are defined as contamination of ground or water of a chemical, organic, or radioactive material that exceeds an environmental standard. A liability for remediation of a contaminated site is recognized when a Corporation-owned site not in productive use, or another site, meets all of the following criteria:

- (i) an environmental standard exists
- (ii) ground or water contamination exceeds the environmental standard
- (iii) the Corporation is directly responsible or accepts responsibility for a liability
- (iv) it is expected that future economic benefits will be given up, and
- (v) a reasonable estimate of the liability can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

1. Significant accounting policies (continued):

n) 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.

2. Cash, cash equivalents and investments:

	2019	2018
Cash and cash equivalents:		
Cash	\$ 90,476,166	\$ 56,322,104
Bankers' acceptances, deposit notes, Municipal Finance Authority money market fund	28,842,333	38,720,067
	119,318,499	95,042,171
Short-term investments:		
Bankers' acceptances, guaranteed investment certificates, deposit notes	57,000,000	50,999,619
Long-term investments:		
Deposit notes and debentures	5,000,000	9,503,907
Municipal Finance Authority bond, intermediate bond fund	44,893,713	43,841,733
	49,893,713	53,345,640
Total investments	106,893,713	104,345,259
Total cash, cash equivalents and investments	\$ 226,212,212	\$ 199,387,430

The Cash balance consists of bank accounts and a high interest savings account opened the late fall of 2018 with an effective interest rate of 2.32% as of December 31, 2019. Bankers' acceptances, guaranteed investment certificates, money market fund and bonds had effective yields ranging from 1.83% to 3.14% (2018 – 1.25% to 2.77%) maturing from 2020 to 2026.

The Municipal Finance Authority Funds earn interest based on current market conditions and do not have set maturity dates. Funds can be withdrawn within three days' notice. The Corporation's investments have market values that approximates costs.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

3. Debt:

	2019	2018
Debt principal:		
Short term	\$ 6,333,697	\$ 3,948,010
Long term	37,854,832	30,066,818
	\$ 44,188,529	\$ 34,014,828

- a) While the gross debenture debt issued as at December 31, 2019 was \$60,561,330 (2018 - \$49,391,330), the debt principal reported is net of repayments and actuarial gains or losses (per above).

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.

Short term debt consists of MFA short term financing in the amount of \$5,670,400 and MFA 5-year equipment financing in the amount of \$663,297 both bearing interest at 2.55% (2018 - 2.80%).

- b) The City of Victoria and the Corporation established the Board of Cemetery Trustees of Greater Victoria in 1922 under the Municipal Cemeteries Act. The Board is a not-for-profit organization that operates the Royal Oak Burial Park. The terms of the agreement provides the Board a borrowing limit of \$3 million, with the City of Victoria and the Corporation providing equal guarantee. Under this agreement, in 2003 the Corporation borrowed \$1,500,000 of long term debt through the Municipal Finance Authority on behalf of the Board. The Corporation is reimbursed for all payments of principal and interest as they are paid. In 2019 the debt and the receivable balance recorded in the financial statements is \$756,476 (2018 - \$821,814). At December 31, 2019 the Board also had an outstanding demand loan of \$1,094,259 (2018 - \$1,196,655) with the Bank of Montreal. The Corporation's guarantee portion of both the long term debt and demand loan is \$925,368 (2018 - \$1,009,235).

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

	General	Sewer	Total
2020	\$ 8,609,876	\$ 715,124	\$ 9,325,000
2021	2,847,346	565,124	3,412,470
2022	2,446,356	565,124	3,011,480
2023	2,360,990	535,160	2,896,150
2024	2,354,155	535,160	2,889,315
2025 and thereafter	17,044,662	5,609,452	22,654,114

Interest on debt ranges from 1.55% to 3.73% with maturity dates from April 6, 2020 to October 9, 2034. Interest expense on debt during the year was \$1,356,673 (2018 - \$1,241,359).

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

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, 2019, there were contingent demand notes of \$2,091,601 (2018 - \$1,755,622) 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:

	2019	2018	Increase (Decrease)
Vacation pay and banked overtime	\$ 3,330,900	\$ 2,994,700	\$ 336,200
Accumulated sick leave and retirement benefit payment	14,506,600	13,418,900	1,087,700
Accrued benefit obligation	17,837,500	16,413,600	1,423,900
Add unamortized net actuarial gain	1,407,239	1,631,839	(224,600)
Accrued employee benefit obligations, end of year	19,244,739	18,045,439	1,199,300
Less funded amount	(9,711,273)	(9,574,841)	(136,432)
Total unfunded employee benefit obligations	\$ 9,533,466	\$ 8,470,598	\$ 1,062,868

Accrued vacation pay, banked overtime, and accumulated sick leave represent the liability of 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 unamortized net actuarial gain is amortized over the employees’ average remaining service lifetime (13 years).

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

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

Information about liabilities for the Corporation's employee obligations is as follows:

	2019	2018
Accrued benefit obligations:		
Balance, beginning of year	\$ 18,045,439	\$ 16,703,539
Current service cost	1,249,200	1,210,500
Interest cost	547,500	549,000
Benefits paid	(821,100)	(970,600)
Actuarial gain on event-driven liabilities	349,200	553,000
Actuarial loss (gain)	(125,500)	-
Balance, end of year	\$ 19,244,739	\$ 18,045,439

The accrued benefit obligations and the benefit costs were estimated by actuarial valuation by an independent actuarial firm. For event-driven liabilities, actuarial gains or losses are immediately recognized.

Key estimates used in the valuation:

	2019	2018
Discount rates	2.60%	3.20%
Expected future inflation rates	2.50%	2.50%
Expected wage and salary increases	2.5% to 5.9%	2.5% to 5.9%

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, 2019, the Plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 contributors from local governments.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

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

The most recent valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The Corporation paid \$9,791,360 (2018 - \$10,214,606) for employer contributions while employees contributed \$7,881,685 (2018 - \$8,106,607) to the Plan in fiscal 2019.

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

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

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, 2018. At December 31, 2018, the total plan provision for approved and unreported claims was \$18,160,100 with a plan surplus of \$3,016,917. The actuary does not attribute portions of the unfunded liability to individual employers. The Corporation paid \$425,869 (2018 - \$483,395) for employer contributions and the Corporation's employees paid \$424,184 (2018 - \$489,722) for employee contributions to the plan in 2019.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

6. Deferred revenue:

Development Cost Charges and Sub-regional Parks Reserve represent funds received from developers restricted for capital expenditures.

	2019	2018
Development cost charges:		
Balance, beginning of year	\$ 15,370,957	\$ 14,817,577
Investment income	451,736	291,794
Fees and contributions	636,929	626,023
Amounts spent on projects and recorded as revenue	(52,129)	(364,438)
Balance, end of year	16,407,493	15,370,956
Sub-regional parks reserve:		
Balance, beginning of year	1,724,750	1,229,164
Investment income	25,597	26,600
Fees and contributions	252,000	681,600
Amounts spent on projects and recorded as revenue	(212,614)	(212,614)
Balance, end of year	1,789,733	1,724,750
General operating fund deferred revenue	4,518,672	4,184,755
Capital fund deferred revenue	137,500	-
Total deferred revenue	\$ 22,853,398	\$ 21,280,461

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

7. Taxation:

a) Taxes

	2019	2018
General Purpose:		
Property Tax	\$ 125,099,770	\$ 120,641,750
Utility 1% Tax	1,461,046	1,432,707
	126,560,816	122,074,457
Special Assessments:		
Cadboro Bay Village Business Improvement Area	20,000	20,000
	20,000	20,000
Hotel Room Tax:		
Tourism Victoria – Destination Marketing Commission	457,768	227,478
	\$ 127,038,584	\$ 122,321,935

An allowance for a reduction in property taxes levied has been applied to property tax revenue due to a potential adjustment in assessed value.

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.

	2019	2018
Provincial Government - school taxes	\$ 51,482,229	\$ 49,971,231
Capital Regional District	9,562,379	9,299,660
Capital Regional Hospital District	8,296,356	8,426,815
Municipal Finance Authority	7,885	7,396
B.C. Assessment Authority	1,588,949	1,568,011
B.C. Transit Authority	8,140,203	7,632,885
	\$ 79,078,001	\$ 76,905,998

8. Government transfers:

	2019	2018
Operating transfers:		
Federal	\$ 6,711	\$ 12,724
Provincial	1,770,533	1,605,222
	\$ 1,777,244	\$ 1,617,946

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

9. Tangible capital assets:

Cost	Balance at December 31, 2018	Additions	Disposals and transfers	Balance at December 31, 2019
Land	\$ 294,705,392	\$ 5,758,787	\$ -	\$ 300,464,179
Vehicles, machinery and equipment	63,569,856	8,504,001	3,041,869	69,031,988
Buildings and building improvements	134,820,366	2,904,395	141,901	137,582,860
Park infrastructure	45,124,896	1,061,872	459,784	45,726,984
Drainage infrastructure	204,503,317	3,355,741	-	207,859,058
Roads infrastructure	207,547,818	6,139,241	-	213,687,059
Water infrastructure	147,017,148	5,232,144	18,760	152,230,532
Sewer infrastructure	161,684,706	6,071,024	-	167,755,730
Assets under construction	13,819,251	11,740,303	13,819,251	11,740,303
Total	\$ 1,272,792,750	\$ 50,767,508	\$ 17,481,565	\$ 1,306,078,693

Accumulated amortization	Balance at December 31, 2018	Disposals	Amortization expense	Balance at December 31, 2019
Vehicles, machinery and equipment	\$ 33,981,362	\$ 2,706,364	\$ 4,853,246	\$ 36,128,244
Buildings and building improvements	45,050,963	141,901	2,737,434	47,646,496
Park infrastructure	29,230,757	434,795	1,397,241	30,193,203
Drainage infrastructure	85,505,508	-	2,667,451	88,172,959
Roads infrastructure	90,282,081	-	4,907,684	95,189,765
Water infrastructure	54,367,182	12,870	2,050,282	56,404,594
Sewer infrastructure	68,410,430	-	1,987,519	70,397,949
Assets under construction	-	-	-	-
Total	\$ 406,828,283	\$ 3,295,930	\$ 20,600,857	\$ 424,133,210

	Net book value December 31, 2018	Net book value December 31, 2019
Land	\$ 294,705,392	\$ 300,464,179
Vehicles, machinery and equipment	29,588,494	32,903,744
Buildings and building improvements	89,769,403	89,936,364
Park infrastructure	15,894,139	15,533,781
Drainage infrastructure	118,997,809	119,686,099
Roads infrastructure	117,265,737	118,497,294
Water infrastructure	92,649,966	95,825,938
Sewer infrastructure	93,274,276	97,357,781
Assets under construction	13,819,251	11,740,303
Total	\$ 865,964,467	\$ 881,945,483

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

9. Tangible capital assets (continued):

Cost	Balance at December 31, 2017	Additions	Disposals and transfers	Balance at December 31, 2018
Land	\$ 293,910,445	\$ 794,947	\$ -	\$ 294,705,392
Vehicles, machinery and equipment	61,437,285	6,139,918	4,007,347	63,569,856
Buildings and building improvements	132,302,638	2,589,115	71,387	134,820,366
Park infrastructure	43,261,390	2,034,987	171,481	45,124,896
Drainage infrastructure	199,518,366	4,984,951	-	204,503,317
Roads infrastructure	201,310,368	6,255,148	17,698	207,547,818
Water infrastructure	142,345,118	4,689,676	17,646	147,017,148
Sewer infrastructure	156,812,000	4,872,706	-	161,684,706
Assets under construction	12,026,890	13,819,251	12,026,890	13,819,251
Total	\$ 1,242,924,500	\$ 46,180,699	\$ 16,312,449	\$ 1,272,792,750

Accumulated amortization	Balance at December 31, 2017	Disposals	Amortization expense	Balance at December 31, 2018
Vehicles, machinery and equipment	\$ 33,531,947	\$ 3,314,240	\$ 3,763,655	\$ 33,981,362
Buildings and building improvements	42,459,543	68,788	2,660,208	45,050,963
Park infrastructure	27,879,198	170,479	1,522,038	29,230,757
Drainage infrastructure	82,895,147	-	2,610,361	85,505,508
Roads infrastructure	85,543,681	5,687	4,744,087	90,282,081
Water infrastructure	52,397,483	16,098	1,985,797	54,367,182
Sewer infrastructure	66,479,926	-	1,930,504	68,410,430
Assets under construction	-	-	-	-
Total	\$ 391,186,925	\$ 3,575,292	\$ 19,216,650	\$ 406,828,283

	Net book value December 31, 2017	Net book value December 31, 2018
Land	\$ 293,910,445	\$ 294,705,392
Vehicles, machinery and equipment	27,905,338	29,588,494
Buildings and building improvements	89,843,095	89,769,403
Park infrastructure	15,382,192	15,894,139
Drainage infrastructure	116,623,219	118,997,809
Roads infrastructure	115,766,687	117,265,737
Water infrastructure	89,947,635	92,649,966
Sewer infrastructure	90,332,074	93,274,276
Assets under construction	12,026,890	13,819,251
Total	\$ 851,737,575	\$ 865,964,467

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

9. Tangible capital assets (continued):

a) Assets under construction

Assets under construction having a value of \$11,740,303 (2018 - \$13,819,251) 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 \$2,290,008 (2018 - \$5,163,197) comprised of land in the amount of \$242,467 (2018 - \$794,948), drainage, parks and transportation infrastructure \$1,398,960 (2018 - \$3,016,458), and water and sewer infrastructure in the amount of \$648,581 (2018 - \$1,351,791). Contributed assets capitalized in 2019 were \$2,009,925 (2018 - \$4,370,990) and the remaining \$280,083 (2018 - \$792,207) were expensed.

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 significant write-down of tangible capital assets occurred during 2019 or 2018.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

10. Accumulated surplus:

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

	2019	2018
Surplus:		
Invested in tangible capital assets	\$ 838,513,429	\$ 832,771,452
Operating funds	23,935,174	26,422,798
Capital funds	52,051,096	40,157,788
Unfunded employee benefit obligations	(9,533,466)	(8,470,598)
Total surplus	904,966,233	890,881,440
Appropriated surplus set aside for:		
Insurance	2,315,300	2,315,300
Future expenses	7,203,950	4,748,546
Working capital	4,450,000	4,450,000
Total appropriated surplus	13,969,250	11,513,846
Reserve funds set aside for specific purpose by Council:		
Land sales fund	1,043,630	2,484,857
Public safety and security fund	2,940,436	2,507,604
Carbon neutral fund	758,060	671,619
Equipment depreciation fund	5,468,375	6,348,126
Capital works fund	45,826,849	37,183,881
Commonwealth pool operating fund	99,933	213,386
Commonwealth pool high performance repair and replacement fund	228,013	212,305
Facility replacement fund	15,267,382	12,014,502
Computer hardware and software fund	8,102,530	7,340,750
Sayward gravel pit fund	1,497,416	1,852,946
Specific area capital project fund	3,130,196	4,552,665
Water capital fund	4,330,725	4,064,270
Sewer capital fund	5,093,697	4,091,506
Total reserve funds	93,787,242	83,538,417
	\$ 1,012,722,725	\$ 985,933,703

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

11. 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 (2018 - \$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.
- d) The Corporation has provided a 50% loan guarantee in respect of a Bank of Montreal demand loan of the Board of Cemetery Trustees of Greater Victoria. The guarantee covers a demand loan balance of up to \$1,900,000 (the Corporation's share: \$950,000). The loan bears interest at the Bank's prime lending rate plus 0.5%, calculated monthly. The loan has fixed monthly payments of \$12,741 including both principal and interest. As of December 31, 2019 the balance of the demand loan was \$1,094,259 (2018 - \$1,196,655) with the Corporation's share of that balance being \$547,130 (2018 - \$598,328). In the Corporation's view, no provision for loss is required at this time.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

12. Contracts and commitments:

At December 31, 2019, the following major contracts were in progress:

	Total amount of contract	Paid or accrued
Purchase of vehicles and equipment	\$ 2,864,962	\$ 354,794
Consulting and Parks and Public Works projects	9,917,721	5,491,109
Facilities projects	3,591,821	841,049

Commitments:

- a) 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. The lease payment is currently \$223,392 per annum and increasing slightly each due to Saanich's share of the operating costs.
- b) 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. The lease payment is currently \$304,412 per annum and increasing slightly each due to Saanich's share of the operating costs.
- c) The Corporation entered into a five-year agreement for police related dispatch services with E-Comm Emergency Communications for British Columbia Incorporated effective January 1, 2019. Under the terms of the agreement, E-Comm will provide 9-1-1 call answer and dispatch services including emergency call-taking, telephone reports, and radio dispatch for the Corporation. The annual charge will be based on the Corporation's share of actual costs for the calendar year as determined in the agreement. The estimated cost for 2020 is \$1,488,630.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

13. Budget data:

The budget data presented in these financial statements is based upon the 2019-2023 Financial Plan adopted by Council May 13, 2019. The following chart reconciles the approved budget to the budget figures reported in these financial statements.

	Budget Amount
Revenues:	
Total General revenues per Financial Plan	\$ 177,009,500
Total Water Utility revenues per Financial Plan	22,895,600
Total Sewer Utility revenues per Financial Plan	24,403,700
Add:	
Net Fleet revenues recorded as gross per PSAB	875,150
Reserve transfers recognized as revenues per PSAB	2,304,400
Less:	
Inter departmental revenues netted against expenses per PSAB	(2,188,462)
Total revenue	225,299,888
Expenses:	
Total General expenses per Financial Plan	163,397,600
Total Water Utility expenses per Financial Plan	17,561,100
Total Sewer Utility expenses per Financial Plan	19,648,300
Capital expenditure budget that is expensed per PSAB	17,107,056
Less:	
Reserve expenditure recognized as transfers per PSAB	270,853
Inter departmental revenues netted against expenses per PSAB	(2,188,462)
Total expenses	215,796,447
Annual surplus	\$ 9,503,441

14. Comparative figures:

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

15. Subsequent events:

Subsequent to December 31, 2019, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This situation presents uncertainty over the Corporation's future cash flows and may have a significant impact on the Corporation's future operations. Potential impacts on the Corporation could include future decreases in revenue, future increases in expenses, impairment of receivables, impairment of investments or reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact of the economy are not know, an estimate of the financial effect on the Corporation is not practical at this time.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

16. Segmented information:

The Corporation is a diversified municipal government organization providing a wide range of services to its citizens including General Government; Protective Services; Engineering and Public Works; Planning; Parks, Recreation and Culture, 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; Building, Bylaw, Licensing & Legal Services; Human Resources; Tax Collection; Civic Centre 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

The Planning Department is comprised of four Divisions: Community Planning, Current Planning, Environmental Services, and Sustainability and Climate Change. These Divisions manage all activities and applications relating to long range and current planning, subdivision review, environmental protection, and sustainability projects.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

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 departmental budgeted expenditures in the 2019 - 2023 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, 2019

16. Segmented information (continued):

2019	General Government	Protective Services	Engineering and Public works	Planning	Parks, Recreation and Culture	Water and Sewer	Reserve Funds	Total
Revenue:								
Taxes	\$ 19,614,387	\$ 51,710,867	\$ 21,246,640	\$ 2,724,921	\$ 31,741,769	\$ -	\$ -	\$ 127,038,584
Grants in lieu of taxes	424,155	1,118,229	459,451	58,925	686,405	-	-	2,747,165
Sales of services	-	634,052	6,659,250	-	14,128,410	-	-	21,421,712
Other revenue from own sources	5,228,787	2,708,770	1,022,270	3,391,134	8,477	-	1,984,696	14,344,134
Transfers from other governments	-	1,442,614	-	327,919	6,711	-	-	1,777,244
Sale of water and charges	-	-	-	-	-	21,386,834	-	21,386,834
Sewer user charge	-	-	-	-	-	23,594,000	-	23,594,000
Grants and contributions	-	-	788,181	-	14,600	(193,244)	10,472,061	11,081,598
Development cost charges	52,129	-	-	-	-	-	-	52,129
Developer contribution	-	-	1,641,426	-	-	648,582	-	2,290,008
Sub-regional park fund	212,614	-	-	-	-	-	-	212,614
Other	33,749	-	472,412	-	-	476,352	-	982,513
	25,565,821	57,614,532	32,289,630	6,502,899	46,586,372	45,912,524	12,456,757	226,928,535
Expenses:								
Salaries, wages and benefits	13,554,692	49,408,469	13,589,470	3,273,611	23,300,956	4,744,589	-	107,871,787
Goods and services	3,861,591	7,778,324	6,299,837	303,293	8,841,307	27,108,330	-	54,192,682
Interest and financial charges	145,542	3,063	673,911	-	326,470	288,148	-	1,437,134
Other	1,673,573	-	-	-	6,613,987	-	-	8,287,560
Capital expenditures	778,687	540,899	3,531,436	67,689	1,675,619	1,155,163	-	7,749,493
Amortization	913,050	1,262,043	9,099,855	9,879	4,254,560	5,061,470	-	20,600,857
	20,927,135	58,992,798	33,194,509	3,654,472	45,012,899	38,357,700	-	200,139,513
Annual surplus (deficit)	4,638,686	(1,378,266)	(904,879)	2,848,427	1,573,473	7,554,824	12,456,757	26,789,022
Accumulated surplus, beginning of year								985,933,703
Accumulated surplus, end of year								\$ 1,012,722,725

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

16. Segmented information (continued):

2018	General Government	Protective Services	Engineering and Public works	Planning	Parks, Recreation and Culture	Water and Sewer	Reserve Funds	Total
Revenue:								
Taxes	\$ 17,945,245	\$ 50,847,313	\$ 20,985,769	\$ 2,536,389	\$ 30,007,219	\$ -	\$ -	\$ 122,321,935
Grants in lieu of taxes	377,342	1,069,188	441,277	53,334	630,975	-	-	2,572,116
Sales of services	-	952,080	6,364,757	-	13,296,973	-	-	20,613,810
Other revenue from own sources	4,775,857	2,773,199	1,104,002	3,340,903	36,281	-	1,141,082	13,171,324
Transfers from other governments	-	1,451,487	-	153,735	12,724	-	-	1,617,946
Sale of water and charges	-	-	-	-	-	21,550,117	-	21,550,117
Sewer user charge	-	-	-	-	-	21,191,214	-	21,191,214
Grants and contributions	-	-	455,542	-	54,600	1,246,440	5,816,535	7,573,117
Development cost charges	364,438	-	-	-	-	-	-	364,438
Developer contribution	-	-	3,811,406	-	-	1,351,791	-	5,163,197
Sub-regional park fund	212,614	-	-	-	-	-	-	212,614
Other	32,625	-	415,473	-	-	443,592	-	891,690
	23,708,121	57,093,267	33,578,226	6,084,361	44,038,772	45,783,154	6,957,617	217,243,518
Expenses:								
Salaries, wages and benefits	13,535,381	50,778,345	13,242,118	2,772,774	21,935,747	4,641,966	-	106,906,331
Goods and services	2,438,460	6,240,572	6,500,807	425,363	8,230,384	24,611,915	-	48,447,501
Interest and financial charges	62,603	3,062	631,330	-	311,913	276,993	-	1,285,901
Other	1,158,250	-	-	-	6,912,033	-	-	8,070,283
Capital expenditures	1,301,403	291,285	3,390,051	3,901	1,561,286	1,467,604	-	8,015,530
Amortization	610,468	1,453,116	8,854,938	10,216	3,369,922	4,917,990	-	19,216,650
	19,106,565	58,766,380	32,619,244	3,212,254	42,321,285	35,916,468	-	191,942,196
Annual surplus (deficit)	4,601,556	(1,673,113)	958,982	2,872,107	1,717,487	9,866,686	6,957,617	25,301,322
Accumulated surplus, beginning of year								960,632,381
Accumulated surplus, end of year								\$ 985,933,703

**THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF DEBTS
For the year ended December 31, 2019**

BYLAW NUMBER	GENERAL	SEWER	TOTAL	INTEREST RATE	MATURITY DATE
					Year
3257	\$ 288,936		\$ 288,936	1.55%	2020
3292	198,780		198,780	1.80%	2020
9541	4,040,400		4,040,400	2.55%	2020
9590		150,000	150,000	2.55%	2020
9591	150,000		150,000	2.55%	2020
9592	100,000		100,000	2.55%	2020
9593	800,000		800,000	2.55%	2020
9594	430,000		430,000	2.55%	2020
3363	764,217		764,217	1.75%	2021
Resolution	388,659		388,659	2.55%	2021
3466	425,883	149,757	575,640	2.25%	2022
Resolution	75,555		75,555	2.55%	2022
Resolution	139,083		139,083	2.55%	2023
3968	1,317,286		1,317,286	3.00%	2024
4319	655,000		655,000	1.97%	2024
Resolution	60,000		60,000	2.55%	2024
3726	826,610		826,610	3.35%	2025
3726		542,206	542,206	3.73%	2025
3771	4,482,106		4,482,106	3.65%	2026
3853		454,160	454,160	2.90%	2027
4163	711,136		711,136	3.41%	2028
8409	756,476		756,476	2.10%	2028
3968	1,896,708	1,550,194	3,446,902	3.00%	2029
4061	4,446,804	2,319,554	6,766,358	2.60%	2031
4163	2,494,391		2,494,391	2.80%	2032
4199	1,956,137	1,336,281	3,292,418	3.15%	2032
4283	4,475,000	130,000	4,605,000	2.66%	2034
4319	3,990,000	1,920,000	5,910,000	2.24%	2034
	<u>(205,780)</u>	<u>(27,010)</u>	<u>(232,790)</u>	Accrued actuarial gains	
TOTAL	<u><u>\$35,663,387</u></u>	<u><u>\$8,525,142</u></u>	<u><u>\$44,188,529</u></u>		

**THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS
For the year ended December 31, 2019**

Financial Information Regulation, Schedule 1, Section 5(4)

The City of Victoria and the District of Saanich established the Board of Cemetery Trustees of Greater Victoria (the "Board") in 1922 under the Municipal Cemeteries Act. The Board is a not-for-profit organization that operates the Royal Oak Burial Park. Together the City of Victoria and the District of Saanich guarantee the debt of the Board. The Corporation's guarantee portion of the outstanding debt at December 31, 2019 is \$ 547,130. Further information is included in Note 11 of the financial statements.

**THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF COUNCIL REMUNERATION AND EXPENSES
For the year ended December 31, 2019**

ELECTED OFFICIAL		REMUNERATION	EXPENSES INCURRED FOR MEETINGS, COURSES & CONFERENCES
Brice, Susan	Councillor	\$ 46,048	\$ 2,454
Brownoff, Judy	Councillor	46,048	3,408
Chambers, Nathalie	Councillor	46,048	2,627
de Vries, Zac	Councillor	46,048	6,870
Harper, Karen	Councillor	46,048	6,797
Haynes, Fred	Mayor	116,492	5,423
Mersereau, Rebecca	Councillor	46,048	9,145
Plant, Colin	Councillor	46,048	7,301
Taylor, Ned	Councillor	46,048	8,687
		\$ 484,876	\$ 52,712

THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2019

EMPLOYEE NAME	JOB TITLE	REMUNERATION	EXPENSES
Canadian Union of Public Employees (CUPE), Local 2011			
Alaric, Chris	Assistant Supervisor - Street Operations	\$ 88,308	\$ 241
Alcock, Kyle	Senior Traffic Signal Technician	75,652	313
Alexander, Miles	Traffic Signal Technician	82,143	263
Atagi, Daniel	Programmer II - Recreation	79,477	460
Bains, Jagtar	Development Co-ordinator	96,179	380
Bate, Mark	Assistant Superintendent - Golf Course	77,013	479
Beaudoin, Sharon	Supervisor - Revenue Collection	82,779	115
Belecky, Heather	Programmer II - Recreation	80,844	1,067
Bell, Charles	Planner	88,694	544
Birnie, Colin	OHS Prevention Coordinator	84,982	2,980
Brend, Paul	Engineering GIS Analyst	78,244	1,651
Brown, Brian	Utility Operator IV	92,472	384
Brown, Dave	Chargehand I - Street Operations	77,511	285
Brown, Steven	Assistant Supervisor - S&WW	86,136	25
Butcher, Jeffrey	Engineering Technician IV	77,915	1,669
Campbell, Brian	Supervisor - Public Works	95,142	-
Campbell, Craig	Supervisor - Public Works	92,973	104
Carmichael, J. Ann	Programmer III - Recreation	81,836	-
Charity, Dave	Maintenance Worker II - Street Ops	75,012	-
Charlton, Perry	Assistant Supervisor - Parks	80,617	466
Chayba, Douglas	Trades III - Certified Mechanic	76,939	389
Chura, Daniel	Supervisor - Public Works	105,161	-
Clark, Helen	Programmer II - Recreation	78,982	-
Clarke, Jason	Supervisor - Parks	94,469	397
Clunk, Andrew	Utility Operator III	75,359	166
Coates, Steve	Supervisor - Public Works	94,601	99
Cocking, Colin	Chief Surveyor	79,235	1,025
Colantonio, Mario	Assistant Supervisor, Parks	81,444	-
Connell, Andrew	Parks Development & Review Coordinator	91,208	280
Cooke, Alanna	Planner	87,715	1,613
Couto, Antonio	Trades III - Certified Mechanic	78,690	105
Couto, Ricardo	Chargehand II - Public Works	79,012	92
Cunningham, Zachary	Trades III - Certified Mechanic	80,422	139
Davenport, Don	Trades III - Certified Electrician	76,282	50
Deibert, Eric	Engineering Technician IV	75,727	818
Delli-Carri, John	Supervisor - Public Works	115,164	258
Demelo, Ricardo	Chargehand II - Public Works	79,332	-
Dennett, Andrew	Clerk - Certified Auto Parts	75,798	153
Dojack, Donald	Supervisor - Parks	89,480	-
Dziadyk, Ron	Utility Operator IV	79,803	983
Exposito, Silvia	Planner	89,696	624
Filler, Chris	Programmer II - Recreation	79,131	236
Findlow, Neil	Senior Planner	98,662	544
Fong, Daniel	Arboriculture Inspector	77,949	256
Gallagher, Daniel	Arboriculture Inspector	82,327	308
Garnett, John	Utility Operator Technician	92,185	807
Gauthier, Marc	Engineering Technician IV	75,907	533

THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2019

EMPLOYEE NAME	JOB TITLE	REMUNERATION	EXPENSES
Glassel, Leif	Trades III - Certified Electrician	76,412	-
Goldsworthy, Michael	Park Planner Designer	78,779	2,729
Goodall, Rebecca	Park Planner Designer	77,890	941
Graham, Thomas	Police Fleet Mechanic Coordinator	83,253	1,398
Grant, Robert	Engineering Technician IV	76,177	734
Green, Richard	Equip Op III	77,667	254
Griffith, Douglas	Senior GIS Analyst	84,436	149
Grygierowski, Slav	Supervisor - Parks	93,044	226
Gudavicius, Elizabeth	Subdivision Co-ordinator	90,315	722
Hamer, David	Supervisor - Technical & Building Service	81,428	-
Hamilton, Peter	Trades III - Certified Electrician	76,062	182
Hansen, Mark	Surveyor	76,221	875
Harris, Russell	Chargehand I - Street Operations	76,511	-
Hartling, Pamela	Senior Planner	99,908	700
Hatch, Richard	Assistant Supervisor - Parks	82,981	360
Hawes, Barbara	Accountant	79,998	1,727
Hourigan, Brett	Supervisor - Public Works	90,099	99
Hubbard, Reuben	Surveyor	76,478	825
Huckin, Raymond	Supervisor - Public Works	108,462	59
James, Andre	Senior Building Official	88,607	666
Jenkin, Scott	Utility Operator IV	76,705	75
Jennings, Ryan	Senior Instrumentation Technician	87,795	99
Jerrard, Heather	Supervisor - Public Works	94,931	36
Jones, Jason	Programmer II - Recreation	79,236	-
Kalynchuk, Adrian	Supervisor - Stores	86,454	2,290
Kawata, Nadine	Planner	87,161	1,697
Kelly, Peter	Engineering Technologist V	81,639	1,731
Keram, Sadeep	Programmer II - Recreation	79,070	67
Kiss, Erwin	Utility Operator III	85,146	190
Liddell, Sandra	Supervisor - Engineering	86,805	1,864
Lommerse, Julie	Park Planner Designer	78,316	1,118
Louie, Amy-Jade	Senior GIS Analyst	81,494	3,089
Lubberts, Benjamin	Engineering Technician IV	75,727	505
Lyons, Georgina	Planner	87,409	989
McDermid, Alan	Utility Operator IV	79,269	116
McFarland, Robert	Engineering Technologist V	81,451	380
McKain, John	Supervisor - Technical & Building Service	80,402	194
McLellan, Errol	Supervisor - Public Works	89,234	27
McLellan, Michael	Assistant Supervisor - Parks	80,333	612
Medeiros, Michael	Utility Operator III	96,218	349
Olsen, Brian	Engineering Technologist V	81,391	1,950
Panter, Richard	Senior Plumbing Official	80,892	1,266
Parfett, Nicola	GIS Coordinator	87,114	3,251
Paula, Jerry	Supervisor - Public Works	97,807	353
Phillips, Rob	Programmer II - Recreation	78,993	-
Pikhteryeva, Vira	Engineering Technician IV	75,719	888
Poole, Jon	Administrative Assistant - Planning	81,879	931

**THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2019**

EMPLOYEE NAME	JOB TITLE	REMUNERATION	EXPENSES
Proskow, Ronald	Marketing & Communication Specialist	75,290	-
Richards, Adam	Programmer II - Recreation	82,427	1,516
Richards, Barry	Supervisor - Technical & Building Service	78,763	1,776
Riordan, Patrick	Arborist	76,676	50
Roberts, Douglas	Senior Bylaw Enforcement Officer	81,906	1,476
Robertson, Nathan	Engineering Technician IV	75,318	2,094
Rowan, Dale	Supervisor - Public Works	107,017	772
Royer-Collard, Graham	Utility Operator IV	77,795	927
Sanford, Arnie	Trades III - Certified Painter	75,757	-
Scroggs, Dorian	Instrumentation Technician	79,848	708
Serrano, Diana	Procurement Specialist	76,032	1,886
Sharma, Sanjeev	Utility Operator IV	78,904	149
Skippen, Jeff	Systems Analyst II	82,966	-
Smith, Ian	Superintendent - Golf Course	87,689	786
Smith, Ruth	Programmer II - Recreation	79,162	491
Squires, Megan	Planner	87,224	1,054
Thomas, Diane	Systems Analyst II	82,988	-
Thompson, Pat	Surveyor	76,498	-
Thorne, David	Assistant Supervisor - Utility	95,912	124
Tso, Bernard	Accountant	85,675	1,739
Vallee, Brian	Systems Analyst III	88,427	1,587
Van Gylswyk, James	Trades III - Certified Electrician	81,421	190
Vanderford, Jason	Certified Pump Mechanic	78,734	652
Vasey, John	Trades III - Certified Mechanic	78,592	105
Verwolf, Trevor	Trades III - Certified Electrician	76,195	-
Vis, Simon	Parks Permits Coordinator	76,725	202
Warhurst, Michael	Supervisor - Public Works	92,917	105
Weatherston, Brenda	Programmer II - Recreation	78,892	516
Weisgerber, Paul	Utility Operator IV	85,699	307
White, Stuart	Engineering Technician IV	75,839	1,077
Whitney, Mark	Assistant Supervisor - Parks	80,263	-
Wiesel, Matthew	Senior Building Official	84,302	2,889
Williams, David	Supervisor - Engineering	87,033	2,257
Wilsher, Jason	Supervisor - Technical & Building Service	75,493	1,150
Subtotal - CUPE		10,682,306	84,599
Exempt			
Amyotte, Corinne	Manager, Payroll & Business Systems	108,192	3,135
Armstrong, Kelli-Ann	Senior Manager, Recreation Services	143,449	1,263
Arslan, Paul	Senior Manager, Financial Services	143,810	2,612
Baehler, Carla	Manager of Administrative Services	130,664	709
Bains, Angila	Manager, Legislative Services	161,937	4,505
Barbour, Graham	Manager, Inspection Services	143,044	666
Bathurst, James	Manager, Labour & Employment Relations	109,607	1,531
Bowker, Benjamin	Manager, Storm & Waste Water Systems	124,873	-
Broughton, Scott	Manager, Risk	107,141	2,435
Burger, Andrew	Manager, Parks Operations	120,425	95
Burgess, Michael	Fire Chief	201,609	9,783

THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2019

EMPLOYEE NAME	JOB TITLE	REMUNERATION	EXPENSES
Caravaca, Cristina	Senior Manager, Community Services	109,295	-
Catalano, Megan	Manager, Communications	99,853	4,171
Chow, Rebecca	Manager of Occupational Health and Safety	115,328	2,152
Ciarniello, Laura	Director, Corporate Services	193,655	4,910
Coates, Karen	Manager, Accounting Services	102,705	6,802
Darrah, Gary	Manager, Park Planning and Development	122,736	941
Dechaine, Nathalie	Manager, Community Development and Business Systems	119,794	51
Downie, Jennifer	Administrative Assistant to CAO	81,115	206
Froud, Sharon	Deputy Legislative Manager	101,090	742
Gondor, Guy	Manager, IT Service Delivery	118,561	1,016
Hargraves, Michael	Municipal Solicitor	172,577	3,752
Hatch, Lesley	Manager, Underground Services	143,552	1,709
Henson, Brock	Assistant Deputy Fire Chief	151,313	8,640
Heppell, Robert	Assistant Deputy Fire Chief	143,356	4,929
Hinde, Dawn Bobbie	Manager, Labour & Employment Relations	120,311	766
Hodkinson, Justin	Information & Privacy Coordinator	101,128	-
Holmes-Saltzman, Shari	Manager, Current Planning	127,114	4,698
Hvozdanski, Sharon	Director, Planning	193,205	678
Ireland, Carole	Manager, Recreation Centre	118,411	498
Kaye, Michael	Assistant Deputy Fire Chief	151,313	7,049
Keiser, Alan	Manager, Waterworks (R/C)	124,584	710
Kelly, Kristine	Manager, Support Services	108,302	90
Kempthorne, William	Police IT Manager	109,469	2,997
Ko, Joanne	Manager, Executive Services	136,112	2,001
Kuzyk, Lorraine	Manager, Purchasing Services	112,968	2,715
Kvemshagen, Forrest	Senior Manager, IT	144,036	1,013
Laye, Shane	Manager, Facility Operations	121,474	1,801
Macdonald, Frank	Deputy Fire Chief	162,444	4,582
MacDonald, Joanne	Senior Manager, Human Resources	135,039	2,499
Machielse, J. Harley	Director, Engineering	194,156	4,004
Masters, Sheryl	Deputy Legislative Manager	98,115	900
McGhee, Stacy	Program Manager - Strategic Facilities Planning	143,045	2,605
McKay, Troy	Manager, Transportation & Development Services	129,965	4,258
McKinty, Lorna	Administrative Assistant to the Chief	75,178	-
McLeod, Kelsie	Manager, Communications	107,131	4,183
Mills, Megan	Research & Policy Analyst	96,130	1,100
Minchin, Shari	Admin Coordinator, Public Works	82,150	36
Pallan, Nicole	HR Advisor	105,963	2,562
Pan, Ting	Manager, Sustainability	117,782	4,980
Parker, Charlene	Manager, Recreation Centre	119,011	-
Parker, Geoff	Assistant Manager, Food & Beverage Development & Operations	81,898	-
Pearson, Sandra	Manager, Recreation Centre	119,011	103
Pollard, Adriane	Manager, Environmental Services	143,225	2,792
Reems, Brent	Director, Building, Bylaw, Licensing & Legal Services	193,435	225
Rempel, Michele	Administrative Coordinator - Fire	89,553	-
Riccus, Eva	Senior Manager, Parks	143,405	798

**THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2019**

EMPLOYEE NAME	JOB TITLE	REMUNERATION	EXPENSES
Roberge, Helene	Manager, Project/Quality Management	119,011	1,215
Rosen, Michael	Manager, IT Services & Security	119,509	1,600
Samborski, Suzanne	Director, Parks and Recreation	194,156	3,483
Scott, Cameron	Manager, Community Planning	143,540	710
Seitz, Consuelo	HR Specialist, Wellness & Disability Management	98,565	250
Shaw, Christina	Manager, IT Business Systems	119,011	785
Sheehan, Michael	HR Associate	80,043	-
Smith, Cliff	Manager, IT Operations	113,821	7,049
Smith, Gord	Manager, Street Operations	93,735	1,546
Sparanese, David	Senior Manager, Public Works	149,082	1,224
Tetley, Anne	Manager, Revenue Services	92,345	2,235
Thomson, Graham	Manager, Recreation Centre	109,595	-
Thomson, Jason	HR Advisor	108,149	1,152
Thorkelsson, Paul	Chief Administrative Officer	278,781	7,130
Tinney, Valla	Director, Finance	193,655	3,553
Tuggle, Kerri	Executive Assistant to the Chief	75,147	-
Van Doorne, Catherine	Manager, JDE Program	141,442	3,546
Wiebe, Steven	Manager, Fleet & Solid Waste Services	119,434	1,282
Wood, J. Dan	Deputy Fire Chief	163,265	7,048
Ziegler, Tera	RTW & Occupational Health and Safety Coordinator	91,381	25
Subtotal - Exempt		9,878,411	171,231
Fire (IAFF Local No. 967)			
Abbott, Russell	Fire Captain (Suppression)	128,291	-
Adam, Christopher	Firefighter - Fifteenth Year (Qualified)	110,984	2,999
Anthony, Joel	Firefighter - Fourth Year - 1st Class	109,104	364
Ashmead, Matthew	Firefighter - Fourth Year - 1st Class	104,900	700
Baillie, Arlin	Firefighter - Eleventh Year	107,749	391
Ball, David	Firefighter - Fifteenth Year (Qualified)	107,655	1,249
Barker, Jared	Firefighter - Eleventh Year	106,111	75
Barnes, Alyson	Alarm Dispatcher	81,039	40
Beddington, Lauren	Firefighter - Fifteenth Year (Qualified)	114,252	972
Benedict, Ronald	Fire Captain (Suppression)	133,411	4,854
Bennie, Mark	Senior Fire Mechanic (10 years or less)	123,300	973
Bradford, Craig	Firefighter - Eleventh Year	106,121	404
Brice, Brent	Firefighter - Fifteenth Year (Qualified)	119,735	1,251
Carnell, Randall	Lieutenant Inspector Fire Prevention	126,270	6,494
Catinus, Brian	Firefighter - Eleventh Year	110,341	10
Charlton, Aaron	Firefighter - Fifteenth Year (Qualified)	130,043	3,868
Crawford, Jesse	Firefighter - Eleventh Year	112,613	520
Crighton, James	Fire Platoon Captain	142,481	3,860
Dainard, Joel	Firefighter - Fourth Year - 1st Class	101,957	371
Dalzell, Amanda	Alarm Dispatcher	95,580	371
Devlin, Kraig	Fire Captain (Suppression)	125,968	171
Duckworth, Kelly	Firefighter - Fifteenth Year (Qualified)	106,802	702
Eely, Jennifer	Alarm Dispatcher	95,588	714
Elam, Noah	Staff Development Officer - Captain	133,924	3,386
Elder, David	Fire Platoon Captain	151,371	4,178
Evans, Jonathan	Communications Officer	144,663	841
Farrally, Michael	Firefighter - Fourth Year - 1st Class	95,771	537

THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2019

EMPLOYEE NAME	JOB TITLE	REMUNERATION	EXPENSES
Ferguson, Dean	Firefighter - Eleventh Year	112,882	901
Fiala, Bonnie	Firefighter - Fourth Year - 1st Class	105,921	-
Fiddick, Gregory	Firefighter - Fourth Year - 1st Class	109,404	251
Ford, Craig	Firefighter - Fifteenth Year (Qualified)	122,121	4,464
Fowler, James	Firefighter - Fourth Year - 1st Class	105,666	171
Franklyn, Bradley	Firefighter - Fifteenth Year (Qualified)	116,449	-
Gunn, Mike	Firefighter - Fourth Year - 1st Class	107,339	520
Hamilton, Zay	Firefighter - Eleventh Year	117,760	1,055
Hanford, Brook	Alarm Dispatcher	98,096	489
Hanley, Cory	Firefighter - Fifteenth Year (Qualified)	120,751	-
Harris, Wolfe	Firefighter - Fourth Year - 1st Class	103,989	171
Hoffmann, Stuart	Firefighter - Eleventh Year	103,044	595
Horne, Neal	Firefighter - Fifteenth Year (Qualified)	107,299	887
Hyde, Ronnie	Fire Captain (Suppression)	126,923	-
Jackson, Joel	Firefighter - Fourth Year - 1st Class	108,347	875
Janicki, Graydon	Firefighter - Fourth Year - 1st Class	100,372	364
Jaques, Heather	Firefighter - Fourth Year - 1st Class	108,523	-
Jones, Robert	Fire Platoon Captain	138,382	3,888
Knoop, Jon	Firefighter - Eleventh Year	106,898	-
Kollmar, Andrew	Firefighter - Fifteenth Year (Qualified)	106,826	357
Larson, Douglas	Fire Captain (Suppression)	130,245	-
Letelier, Luis	Firefighter - Eleventh Year	107,212	-
Lillis, Sean	Lieutenant Inspector Fire Prevention	124,453	2,430
Loyer, Ryan	Firefighter - Fifteenth Year (Qualified)	112,421	-
Manhas, Jeevan	Firefighter - Fifteenth Year (Qualified)	125,194	3,908
Mateyko, Lauren	Alarm Dispatcher	75,573	40
McConnell, Thomas	Firefighter - Eleventh Year	105,465	7
McKay, Chris	Firefighter - Eleventh Year	104,812	530
McKenzie, Neil	Lieutenant Inspector Fire Prevention	120,888	2,327
McLaughlin, Daniel	Firefighter - Fourth Year - 1st Class	105,590	364
Meechan, Neil	Firefighter - Fourth Year - 1st Class	103,197	544
Mickelson, Kevin	Firefighter - Fifteenth Year (Qualified)	115,326	-
Miguel, Domingo	Firefighter - Eleventh Year	105,417	894
Musgrave, John	Firefighter - Fifteenth Year (Qualified)	116,054	518
Niketas, K. Gus	Fire Captain (Suppression)	133,147	-
Northrup, Matthew	Firefighter - Fourth Year - 1st Class	104,085	-
Packford, Kevin	Firefighter - Fifteenth Year (Qualified)	116,504	-
Pakos, Geoffrey	Mechanic Firefighter	85,314	3,990
Pala, Richard	Assistant Chief Fire Prevention	77,044	1,447
Phillips, Bryce	Firefighter - Fourth Year - 1st Class	101,899	535
Pilon, Clayton	Firefighter - Fourth Year - 1st Class	103,481	520
Poillievre, David	Firefighter - Fourth Year - 1st Class	105,171	-
Prizeman, Andrew	Firefighter - Fourth Year - 1st Class	102,437	-
Radley, Curtis	Firefighter - Fifteenth Year (Qualified)	108,870	357
Rainforth, David	Firefighter - Fourth Year - 1st Class	104,687	691
Rangel, Gregory	Fire Captain (Suppression)	125,893	-
Reaume, Phillip	Firefighter - Fourth Year - 1st Class	103,990	-
Rivers, Charles	Firefighter - Fifteenth Year (Qualified)	115,036	1,039

THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2019

EMPLOYEE NAME	JOB TITLE	REMUNERATION	EXPENSES
Ruff, Erin	Alarm Dispatcher	93,407	591
Saari, Megyn	Alarm Dispatcher	93,269	897
Schaddelee, Troy	Firefighter - Eleventh Year	108,844	364
Schellenberg, Darwin	Fire Captain (Suppression)	129,128	171
Scherer, Tony	Firefighter - Fifteenth Year (Qualified)	119,494	-
Schuttinga, Bob	Fire Captain (Suppression)	129,791	-
Shields, Chris	Firefighter - Eleventh Year	112,814	364
Shumka, Travis	Firefighter - Fifteenth Year (Qualified)	121,615	1,404
Sidhu, Rodney	Firefighter - Fifteenth Year (Qualified)	112,627	520
Simpson, Michael	Assistant Chief Fire Prevention	142,366	2,492
Stafford, Krysta	Alarm Dispatcher	97,912	364
Stobart, Thomas	Firefighter - Fourth Year - 1st Class	104,580	867
Stockill, Erin	Emergency Program Specialist	75,553	2,266
Stubbings, Trevor	Firefighter - Fifteenth Year (Qualified)	114,148	1,050
Swan, Ian	Staff Development Officer - Lieutenant	116,819	525
Swanson, Brian	Firefighter - Fourth Year - 1st Class	101,447	-
Symes, Gavin	Firefighter - Fourth Year - 1st Class	104,696	397
Taylor, Bart	Firefighter - Fifteenth Year (Qualified)	109,394	1,963
Thiessen, Curtis	Firefighter - Eleventh Year	112,960	1,039
Thompson, Maegan	Emergency Program Officer	131,023	2,692
Tomljenovic, Jerry	Fire Captain (Suppression)	130,549	754
Trepels, Carl	Captain Inspector Fire Prevention	132,267	1,266
Vanderwereld, Trevor	Firefighter - Fourth Year - 1st Class	101,405	171
Visscher, Mark	Fire Captain (Suppression)	127,935	-
Wakelin, Robert	Firefighter - Fifteenth Year (Qualified)	112,361	1,039
Ward, Joshua	Firefighter - Fourth Year - 1st Class	102,185	171
Wells, Aaron	Firefighter - Eleventh Year	105,685	537
Wells, Ryan	Firefighter - Eleventh Year	104,748	180
Westhaver, Norm	Fire Captain (Suppression)	129,469	694
Whelan, Ross	Firefighter - Fourth Year - 1st Class	102,954	-
Wickes, Kyle	Firefighter - Third Year	88,092	-
Williams, Jocelyn	Alarm Dispatcher	93,484	528
Williams, Mitchell	Fire Platoon Captain	136,508	3,868
Subtotal - Fire		12,091,950	102,598
TOTAL OVER \$75,000		32,652,667	358,428
TOTAL \$75,000 OR UNDER		35,101,731	118,934
GRAND TOTAL		\$ 67,754,398	\$ 477,362

1. Employee remuneration and expenses do not include employees of the Saanich Police Board

**THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2019**

**RECONCILIATION OF EMPLOYEE REMUNERATION AND EXPENSES
TO FINANCIAL STATEMENTS**

The variance between the Schedule of Employee Remuneration and Expenses and the Financial Statements are attributable to a number of factors including:

- The Schedule is prepared on a cash basis for employee related compensation whereas the Financial Statements are prepared on an accrual accounting basis
- The Schedule excludes the Saanich Police department
- The Financial Statements include employer related costs for employment agreements and payroll related obligations

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between the Corporation of the District of Saanich and a non-unionized employee during the fiscal year 2019.

**THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES
For the year ended December 31, 2019**

SUPPLIER NAME	AMOUNT PAID
0902059 BC LTD (DANCEFIX)	\$ 34,718
AARDVARK PAVEMENT MARKING SERVICES	114,014
ACCESS RECORDS & MEDIA	54,747
ACKLANDS GRAINGER INC	93,831
ACME SUPPLIES LTD	218,291
ACTIVE NETWORK LTD	125,051
ADVICAS GROUP CONSULTANTS INC	34,595
AE CONCRETE PRODUCTS INC	36,050
AECOM CANADA LTD	730,997
AMAZON	52,849
ANDREW SHERET LTD	92,316
APEX STEEL & GAS LTD	223,382
ASPYR ENGINEERING TECHNOLOGY	34,958
ASSOCIATE SHEET METAL	35,447
ASSOCIATED ENGINEERING (BC) LTD	232,589
ASSOCIATED FIRE & SAFETY	120,277
ATS TRAFFIC-BRITISH COLUMBIA LTD	28,583
B & C FOOD DISTRIBUTOR	45,818
BADMINTON VICTORIA	36,104
BC HYDRO	2,726,827
BC PENSION CORP (Employer contributions only)	9,851,011
BELL CANADA	33,944
BELL MEDIA INC	25,889
BJK ARCHITECTURE INC	25,407
BLACK PRESS GROUP LTD	139,869
BOYS AND GIRLS CLUB SERVICES	28,676
BRANDT TRACTOR LTD	57,505
BREWERS DISTRIBUTOR LTD	27,089
BROCK WHITE CANADA CO LLC	38,701
BUTLER CONCRETE & AGGREGATE LTD	56,748
BYTE CAMP EDUCATION SOCIETY	30,349
C&K CONSULTING	206,548
C2MP CONSULTING LTD	59,883
CAMPUS HONDA	26,583
CANADA POST CORPORATION	34,774
CANADIAN CORPS OF COMMISSIONAIRES	309,333
CANADIAN LINEN & UNIFORM SERVICE	105,608
CANADIAN TIRE	25,442
CANSEL	40,291
CAP VENTURES LTD	190,300
CAPITAL CITY PAVING LTD	3,209,629
CAPITAL CITY PURCHASING SERVICES INC	30,101
CAPITAL REGIONAL DISTRICT	1,388,536
CAPITAL REGIONAL DISTRICT WATER SERVICES	9,257,969

THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES
For the year ended December 31, 2019

SUPPLIER NAME	AMOUNT PAID
CAPITAL TREE SERVICE INC	79,956
CARFRA LAWTON LLP	120,162
CDM2 LIGHTWORKS	25,830
CHARTER	141,831
CHASE OFFICE INTERIORS	69,016
CITY OF VANCOUVER	44,708
CITY OF VICTORIA	133,133
CLEARTECH INDUSTRIES	66,590
COAST ENVIRONMENTAL	72,780
COLLIERS MACAULAY NICHOLLS INC	30,000
COLLIERS PROJECT LEADERS INC	48,534
COLUMBIA FIRE & SAFETY	73,168
COMMERCIAL AQUATIC	91,152
COMMERCIAL LIGHTING PRODUCTS LTD	74,929
COMMERCIAL TRUCK EQUIPMENT	43,284
COMPUGEN	80,244
CONTINENTAL SALES & RENTALS LTD	52,154
COPCAN CIVIL LTD	1,447,585
CORIX WATER PRODUCTS INC	121,612
CORPORATE EXPRESS	135,116
CRD - PANORAMA REC	45,986
CREST	713,822
CROCKER EQUIPMENT	40,203
CTH SYSTEMS INC	50,892
CUBE GLOBAL STORAGE LTD	36,284
D.L. BINS LTD	1,057,730
DANSKO STUDIOS (2007) INC	38,162
DAVE MITCHELL & ASSOCIATES LTD	96,948
DAVEY TREE	28,725
DERKS FORMALS LTD	54,962
DESJARDINS FINANCIAL SECURITY(Employer & employee contributions)	4,092,193
DIRECT EQUIPMENT WEST LTD	33,756
DISTRICT OF CENTRAL SAANICH	46,601
DON MANN EXCAVATING LTD	1,981,792
DOWNS CONSTRUCTION	57,705
DRIVING FORCE INC	26,163
DUNCAN ELECTRIC MOTOR LTD	90,368
E LEES & ASSOCIATES CONSULTING LTD	37,848
EASTMAN, JENNIFER	28,485
ECOMM 911	1,752,046
E-COMM EMERGENCY COMM FOR BC INC	175,927
ECONOLITE CANADA INC	47,916
EDGES ON ICE	73,928
EECOL ELECTRIC	615,567
ELI PASQUALE GROUP INC	72,421

THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES
For the year ended December 31, 2019

SUPPLIER NAME	AMOUNT PAID
ELLICE RECYCLE LTD	29,767
EMCO CORPORATION	697,366
ENGINEERED PUMP SYSTEMS LTD	55,055
ENGINEERING FOR KIDS VANCOUVER ISLAND	37,534
ERB TECHNICAL CONTRACTING LTD	498,813
ERP-ONE CONSULTING INC	818,274
ESRI CANADA	137,087
EVERFITT MOVEMENT INC	92,735
EXPRESS CUSTOM TRAILER	46,289
FALCON GYMNASTICS	54,528
FARMER CONSTRUCTION LTD	538,873
FEDERATION OF CANADIAN MUNICIPALITIES	32,308
FINNING	467,192
FIRST RESPONSE GLASS LTD	37,262
FITNESS TOWN COMMERCIAL	40,029
FLOCOR INC	84,535
FOOTPRINTS SECURITY PATROL INC	36,393
FORD CREDIT CANADA LEASING	26,157
FORTISBC ENERGY (VI) INC	400,653
FORUM RESEARCH INC	83,000
FOUR STAR WATERWORKS LTD	39,756
FRED SURRIDGE LTD	253,233
FRONTLINE OUTFITTERS LTD	63,977
G & E CONTRACTING LTD	1,466,051
G WILLIAMS PLUMBING & HEATING LTD	58,425
GEOADVICE ENGINEERING INC	33,591
GEOFREY D. SIMAIR, BARRISTER & SOLICITOR	51,876
GOLDER ASSOCIATES LTD	72,114
GRAPHIC OFFICE INTERIORS	143,077
GREATER VIC CROSSING GUARD ASSOC	38,979
GREATER VICTORIA PUBLIC LIBRARY	5,890,304
GREATER VICTORIA SCHOOL BOARD	26,730
GREATER VICTORIA VISITORS & CONVENTION BUREAU (Destination Greater Victoria)	457,768
GREEN DIAMOND EQUIPMENT LTD	29,746
GREENLINE HOSE & FITTINGS	31,347
GUILLEVIN INTERNATIONAL	29,445
GVLRA/CUPE LTD TRUST BANKING (CUPE 2011 Long Term Disability Plan)	369,039
HAMELIN TESSA RAE	38,868
HARBOUR INTERNATIONAL TRUCKS	174,040
HARRIS & COMPANY LLP	93,792
HAZMASTERS	30,318
HCMA ARCHITECTURE & DESIGN	230,068
HEROLD ENGINEERING LTD	32,168

**THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES
For the year ended December 31, 2019**

SUPPLIER NAME	AMOUNT PAID
HOULE ELECTRIC LTD	58,561
HYDRO-FORCE EXCAVATING LTD	700,966
ICBC	472,548
ICONIX WATERWORKS LP	224,569
IEL PROJECTS LTD	148,412
INDEPENDENT CONCRETE LTD	81,649
INDUSTRIAL SCIENTIFIC CANADA ULC	35,067
INFO-TECH RESEARCH GROUP	105,930
INNOV8 DIGITAL SOLUTIONS INC	38,849
INSITUFORM TECHNOLOGIES LTD	232,617
ISLAND ASPHALT COMPANY	1,532,050
ISLAND KEY COMPUTER LTD	46,614
ISLAND TRACTOR & SUPPLY LTD	95,978
ITI INTERNATIONAL TECHNOLOGY INTEGRATION	566,344
ITZIAR MANAGEMENT LTD	304,412
JENNER CHEVROLET BUICK GMC	281,019
JIM PATTISON INDUSTRIES LTD	87,986
JOHNSON CONTROLS CANADA	30,223
JONES EMERY HARGREAVES SWAN	27,070
JSF TECHNOLOGIES	29,751
JUSTICE INSTITUTE OF BC	58,036
KAL TIRE	155,700
KALEIDOSCOPE THEATRE PRODUCTIONS SOCIETY	29,744
KERR WOOD LEIDAL ASSOCIATES LTD	60,446
KGC FIRE RESCUE INC	64,537
KINGSVIEW CONSTRUCTION LTD	123,433
KIRBY PHYSIOTHERAPIST CORP	206,243
KMS TOOLS & EQUIPMENT	34,686
KONE INC	38,011
KPMG LLP	38,200
LAWSON PRODUCTS	33,735
LAYFIELD CANADA LTD	36,019
LEFT COAST HEALTH	151,846
LEHIGH MATERIALS	727,356
LOCAL HAULING & CLEANUPS LTD	67,528
LOMBARD PRECAST INC	155,821
LORDCO AUTO PARTS	78,473
LUCID MANAGEMENT GROUP LTD	32,527
LUMBERWORLD OPERATIONS LTD	50,828
MACNUTT ENTERPRISES LTD	257,205
MAINROAD MAINTENANCE PRODUCTS	95,905
MASTERCRAFT FLOORING LTD	36,155
MAZZEI ELECTRIC	45,608
MCELHANNEY ASSOCIATES LAND SURVEYING LTD	844,286

**THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES
For the year ended December 31, 2019**

SUPPLIER NAME	AMOUNT PAID
MD CHARLTON LTD	47,745
MEGAPOWER INSTALLATIONS LTD	991,747
MEGSON FITZPATRICK INSURANCE INC	642,463
MERCEDES BENZ BOUNDARY (1187941 BC LTD)	140,561
MERTIN IMPORTS LTD	184,753
METCHOSIN CONTRACTING	65,736
MFR RESOLUTIONS CONSULTING CORP	48,408
MICHELIN NORTH AMERICA CANADA INC	46,411
MICHELL EXCAVATING LTD	36,219
MICRO FOCUS SOFTWARE (CANADA) INC	94,291
MICROSERVE	136,907
MINISTRY OF TRANSPORTATION & INFRASTRUCTURE	161,830
MONK OFFICE SUPPLY LTD	56,853
MUSIC TOGETHER VICTORIA	42,901
MYRA SYSTEMS	254,045
NATIONAL FITNESS PRODUCTS OF CANADA INC	129,003
ND GRAPHICS LTD	33,354
NEWMAN CAREY	35,826
NICHOLSON MECHANICAL LTD	33,288
NOVA POLE INTERNATIONAL	80,393
NOVUS PLANTS LTD	89,706
NUMBER TEN ARCHITECTURAL GROUP	110,842
NUTRIEN AG SOLUTIONS (CANADA)	92,765
OAKCREEK GOLF & TURF INC	70,366
OEI RAFAEL	35,513
ONE HOUR CLEANERS	37,341
OPTIMAL COMPUTING INTERNATIONAL INC	192,480
ORACLE CANADA ULC	260,790
ORGANIZED CRIME AGENCY OF BC	47,099
OUT OF THE BLUE DESIGN	29,278
P AND R TRUCK CENTRE	134,104
PACIFIC COAST FIRE EQUIPMENT	27,932
PALADIN SECURITY	49,889
PARKLAND REFINING (B.C.) LTD	980,029
PARSONS INC	178,946
PAW PACIFIC AUDIO WORKS LTD	35,455
PBX ENGINEERING LTD	34,016
PETERBILT PACIFIC INC	30,126
PINNACLE FITNESS	39,570
PITNEYWORKS	180,724
PRE LABS INC	80,195
PRICE'S ALARM SYSTEMS LTD	74,817
PRIMECORP	197,111
PRINTERS PLUS	72,972

**THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES
For the year ended December 31, 2019**

SUPPLIER NAME	AMOUNT PAID
PROFIRE EMERGENCY EQUIPMENT	34,901
PULVER CRAWFORD MUNROE LLP	42,364
R & L CONCRETE CORING LTD	48,877
RADIO WORKS COMMUNICATIONS INC	28,810
RALMAX CONTRACTING LTD	1,620,801
RDH BUILDING SCIENCE INC	34,895
READ JONES CHRISTOFFERSEN CONSULTING ENG	116,456
RECEIVER GENERAL CRA (employer's EI & CPP contribution only)	4,256,525
RECTEC INDUSTRIES INC	96,931
REIMAIR CONSULTING LTD	32,941
RENCHER GOLF SERVICES INC	79,057
RICHARDSON SPORT INC	46,398
ROLLINS MACHINERY LTD	140,808
RUSSELL HENDRIX FOODSERVICE EQUIP	30,284
RYZUK GEOTECHNICAL	113,402
SAFETEK EMERGENCY VEHICLES LTD	805,792
SCHOOL DISTRICT NO.63	91,568
SCHOOL DISTRICT 61 GREATER VICTORIA	32,485
SHAPE PROPERTY MANAGEMENT CORP	218,059
SHAW CABLESYSTEMS	28,669
SHELBOURNE PHYSICAL THERAPY	39,293
SHERINE INDUSTRIES LTD	28,119
SHERWIN-WILLIAMS	42,863
SIGMA SAFETY CORP	87,882
SITE ONE LANDSCAPE SUPPLY	54,860
SLEGG BUILDING MATERIALS	25,705
SNC LAVALIN INC	41,718
SOLIDCAD SOLUTIONS	88,779
SOUTH ISLAND PROSPERITY PARTNERSHIP	184,462
SOUTH ISLAND SURFACES	27,986
SPECIMEN TREES WHOLESALE NURSERIES LTD	26,362
STANLEY CONVERGENT SECURITY	41,122
STANTEC CONSULTING LTD	236,976
STEWART MCDANNOLD STUART	47,203
SUBURBAN MOTORS	54,304
SUNBELT RENTALS OF CANADA INC	431,788
SUNCOR ENERGY INC	285,146
SUPERIOR FARMS INC	25,507
SUTTON ROAD MARKING LTD	117,017
SWING TIME DISTRIBUTORS LTD	59,248
SYSCO VICTORIA (OLM)	166,754
TC PUBLICATION LIMITED PARTNERSHIP	46,872
TEDFORD OVERHEAD DOORS	35,358
TEEL TECHNOLOGIES CANADA	29,733
TELUS	743,209

**THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES
For the year ended December 31, 2019**

SUPPLIER NAME	AMOUNT PAID
THE HOME DEPOT	42,737
THINK COMMUNICATIONS INC	90,272
THURBER ENGINEERING LTD	162,378
TIN BOX ENERGY SOFTWARE	50,610
TOBON ADRIANA	26,512
TOMKO SPORTS	57,552
TOWER FENCE PRODUCTS LTD	127,499
TRANSTECH DATA SERVICES	40,700
UNITED ENGINEERING LTD	34,423
UNITED RENTALS INC	44,137
UNIVERSAL SHEET METAL LTD	44,931
URBAN SYSTEMS LTD	242,628
VALLEY TRAFFIC SYSTEMS	44,853
VAN ISLE WATER SERVICES LTD	42,304
VANCOUVER ISLAND POTTERY WAREHOUSE	26,148
VFA CANADA CORPORATION	51,616
VICTORIA BOWMEN ASSOCIATION	30,751
VICTORIA DRAIN SERVICES	73,763
VICTORIA LANDSCAPE-GRAVEL MART LTD	41,544
VICTORIA MOBILE RADIO	54,329
WARNACO SWIMWEAR GROUP DBA PVH CANADA	45,801
WASTE MANAGEMENT	62,656
WASTEQUIP, LLC	54,724
WEE BEE HAULING AND SERVICES LTD	782,981
WESCO DISTRIBUTION CANADA INC	29,599
WES-TECH IRRIGATION SYSTEMS	66,923
WESTERN EQUIPMENT LTD	53,995
WESTERN GRATER CONTRACTING LTD	26,708
WESTERN TRAFFIC LTD	561,486
WESTERN TURF FARMS LTD	41,194
WESTSIDE EQUESTRIAN CENTRE INC	25,547
WFR WHOLESALE FIRE & RESCUE LTD	49,875
WILLE DODGE CHRYSLER LTD	34,437
WILLIAMS SCOTSMAN OF CANADA, INC	153,344
WORKSAFE BC	1,621,242
WSP CANADA INC	85,246
X10 NETWORKS	1,318,482
XEROX CANADA LTD	118,187
ZINC STRATEGIES INC	95,079
TOTAL OVER \$25,000	90,681,622
TOTAL \$25,000 OR UNDER	<u>6,591,407</u>
GRAND TOTAL	<u><u>\$97,273,029</u></u>

**THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES
For the year ended December 31, 2019**

**RECONCILIATION OF PAYMENTS OF GOODS AND SERVICES
TO FINANCIAL STATEMENTS**

The variance between the Schedule of Payments to Suppliers of Goods and Services and the Financial Statements are attributable to a number of factors including:

- The Schedule is prepared on a cash basis whereas the Financial Statements are prepared on an accrual accounting basis
- The Schedule excludes disbursements which are not considered payments of goods and services, including payments made to other taxing authorities, employee payroll deductions, and debt principal and interest payments

THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF GRANTS
For the year ended December 31, 2019

RECIPIENT	AMOUNT
BUILDING OWNERS & MANAGERS ASSOCIATION	\$ 25,000
BIKE TO WORK VICTORIA	4,500
BLENKINSOP VALLEY COMMUNITY ASSOCIATION	1,600
BROADMEAD AREA RESIDENTS ASSOCIATION	1,600
CADBORO BAY RESIDENTS ASSOCIATION	1,600
CAMOSUN COMMUNITY ASSOCIATION	1,100
CAPITAL REGION FOOD & AGRICULTURE	10,000
CEDAR HILL LADIES GOLF	5,000
CITY OF VICTORIA	1,000
CLAREMONT DRY GRAD COMMITTEE	980
COMMUNITY SOCIAL PLANNING COUNCIL	10,000
CORDOVA BAY ASSOCIATION FOR COMMUNITY AFFAIRS	1,600
CREATIVELY UNITED FOR THE PLAN	1,650
CRISIS INTERVENTION & PUBLIC INFORMATION SOCIETY OF GREATER VICTORIA	10,000
FALAISE COMMUNITY ASSOCIATION	1,600
FRIENDS OF MT DOUGLAS PARK SOCIETY	1,600
GORDON HEAD RESIDENTS ASSOCIATION	2,150
GORGE TILLICUM COMMUNITY ASSOCIATION	9,150
GOWARD HOUSE SOCIETY	20,000
GREATER VICTORIA HOUSING SOCIETY	128,000
GREATER VICTORIA SPORTS TOURISM COMMISSION	22,500
GREATER VICTORIA VISITORS & CONVENTION BUREAU (Destination Greater Victoria)	18,000
GREATER VICTORIA VOLUNTEER SOCIETY	12,431
HABITAT ACQUISITION TRUST	3,000
HALIBURTON COMMUNITY ORGANIC FARM SOCIETY	8,500
HICKS LYNN *	665
HORTICULTURE CENTRE OF THE PACIFIC	130,000
JEUX DE LA FRANCOPHONIE CANADIENNE	50,000
LIFECYCLES PROJECT SOCIETY	10,000
MOUNT DOUGLAS SECONDARY SCHOOL	1,225
MT TOLMIE COMMUNITY ASSOCIATION	2,100
MT VIEW COLQUITZ COMMUNITY ASSOCIATION	1,600
NORTH QUADRA COMMUNITY ASSOCIATION	1,600
PACIFIC CHRISTIAN SCHOOL	425
PENINSULA STREAMS SOCIETY	10,000
PROSPECT LAKE AND DISTRICT COMMUNITY ASSOCIATION	4,600
QUADRA CEDAR HILL COMMUNITY ASSOCIATION	2,150
RESIDENTS ASSOCIATION OF STRAWBERRY VALE	2,150
REYNOLDS SECONDARY SCHOOL	1,300
RITHET'S BOG CONSERVATION SOCIETY	1,100
ROYAL OAK COMMUNITY ASSOCIATION	1,600
SAANICH HERITAGE FOUNDATION	35,000
SAANICH MARINE RESCUE SOCIETY	10,000
SAANICH NEIGHBOURHOOD PLACE	12,500

**THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF GRANTS
For the year ended December 31, 2019**

RECIPIENT	AMOUNT
SAANICH VOLUNTEER SERVICES SOCIETY	46,368
SHELBOURNE COMMUNITY KITCHEN SOCIETY	5,000
SILVER THREADS SERVICE	59,225
SPECTRUM COMMUNITY SCHOOL	900
ST ANDREWS HIGH SCHOOL	310
VANCOUVER ISLAND SOUTH FILM & MEDIA COMMISSION	35,000
VICTORIA & VANCOUVER ISLAND GREEK COMMUNITY	2,000
VICTORIA SEXUAL ASSAULT CENTRE	35,000
	<u>\$ 764,379</u>

* Significant Tree Grant, Delegation Authorization Bylaw (Environment and Natural Areas Advisory Committee), 2013, No. 9210

