



2020
STATEMENT OF
FINANCIAL
INFORMATION
(Pursuant to the Financial Information Act)

“Serving the People”



THE CORPORATION OF THE DISTRICT OF SAANICH

2020 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	36
Guarantee and Indemnity Agreements	37
Council Remuneration and Expenses	38
Employee Remuneration and Expenses	39
Statement of Severance Agreements.....	48
Payments to Suppliers of Goods and Services	49
Grants	57

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

May 10, 2021

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

May 10, 2021



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 Councilors 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, 2020
- 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 statements 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, 2020 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.

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.

Chartered Professional Accountants

Victoria, Canada

Date

THE CORPORATION OF THE DISTRICT OF SAANICH

STATEMENT OF FINANCIAL POSITION

December 31, 2020, with comparative information for 2019

	2020	2019
Financial assets:		
Cash and cash equivalents (note 2)	\$ 190,956,308	\$ 119,318,499
Investments (note 2)	81,369,477	106,893,713
Receivables:		
Property taxes	2,716,081	2,355,545
Board of Cemetery Trustees of Greater Victoria (note 3b)	687,871	756,476
Accounts receivable	13,454,493	13,701,270
MFA cash deposit (note 4)	687,777	731,881
Other assets	6,800	18,598
	289,878,807	243,775,982
Financial liabilities:		
Accounts payable and accrued liabilities	43,695,849	15,494,612
Accrued employee benefit obligations (note 5)	20,227,639	19,244,739
Debt (note 3)	48,790,328	44,188,529
Deferred revenue (note 6)	20,324,685	22,853,398
Deposits and prepayments	16,955,136	14,955,847
	149,993,637	116,737,125
Net financial assets	139,885,170	127,038,857
Non-financial assets:		
Inventories of supplies	2,592,669	2,410,090
Prepaid expenses	3,196,588	1,328,295
Tangible capital assets (note 9)	896,273,372	881,945,483
	902,062,629	885,683,868
Contingent liabilities, contracts, commitments and subsequent events (notes 4, 11, 12 and 15)		
Accumulated surplus (note 10)	\$ 1,041,947,799	\$ 1,012,722,725

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, 2020, with comparative information for 2019

	Budget (note 13)	2020	2019
Revenue:			
Taxes (note 7)	\$ 133,818,710	\$ 135,550,511	\$ 127,038,584
Grants in lieu of taxes	2,693,300	2,752,988	2,747,165
Sales of services	20,345,180	14,267,113	21,421,712
Revenue from own sources	11,081,190	13,868,827	14,344,134
Government transfers (note 8)	1,877,900	9,450,242	1,777,244
Sale of water	21,652,540	20,084,156	19,679,127
Water service charges	1,690,000	1,709,175	1,707,707
Sewer user charges	25,393,170	25,129,666	23,594,000
Grants and contributions	8,733,200	6,885,886	11,081,598
Developer contributions	-	3,940,405	2,290,008
Development cost charges (note 6)	2,112,400	1,751,075	52,129
Sub-regional parks reserve (note 6)	-	-	212,614
Other	387,581	859,403	982,513
Total revenue	229,785,171	236,249,447	226,928,535
Expenses:			
General government services	30,942,719	24,167,369	20,812,923
Protective services	61,556,668	60,921,083	58,992,798
Engineering and public works	30,132,233	29,940,238	26,248,120
Refuse collection	7,618,510	7,464,663	6,946,389
Community planning	4,176,200	3,713,129	3,654,472
Recreation, parks and cultural	45,988,288	39,927,177	45,012,899
Water utility	20,681,740	19,207,459	18,970,727
Sewer utility	24,803,080	21,554,510	19,386,973
Other fiscal services	97,750	128,745	114,212
Total expenses	225,997,188	207,024,373	200,139,513
Annual surplus	3,787,983	29,225,074	26,789,022
Accumulated surplus, beginning of year	1,012,722,725	1,012,722,725	985,933,703
Accumulated surplus, end of year	\$ 1,016,510,708	\$ 1,041,947,799	\$ 1,012,722,725

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, 2020, with comparative information for 2019

	Budget	2020	2019
Annual surplus	\$ 3,787,983	\$ 29,225,074	\$ 26,789,022
Acquisition of tangible capital assets	(76,047,200)	(33,189,603)	(34,658,250)
Developer contributions of tangible capital assets	-	(3,940,405)	(2,290,008)
Amortization of tangible capital assets	21,219,000	22,466,674	20,600,857
Loss on disposal of tangible capital assets	-	335,445	366,385
	(54,828,200)	(14,327,889)	(15,981,016)
Purchase of inventories of supplies	-	(182,579)	(451,669)
Purchase of prepaid expenses	-	(1,868,293)	(89,795)
	-	(2,050,872)	(541,464)
Change in net financial assets	(51,040,217)	12,846,313	10,266,542
Net financial assets, beginning of year	127,038,857	127,038,857	116,772,315
Net financial assets, end of year	\$ 75,998,640	\$ 139,885,170	\$ 127,038,857

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, 2020, with comparative information for 2019

	2020	2019
Cash provided by (used in):		
Operating Activities:		
Annual surplus	\$ 29,225,074	\$ 26,789,022
Items not involving cash:		
Amortization	22,466,674	20,600,857
Developer contributions of tangible capital assets	(3,940,405)	(2,290,008)
Actuarial adjustment on debt	(496,041)	(539,352)
Accrued employee benefit obligations	982,900	1,199,300
Loss on disposal of tangible capital assets	335,445	366,385
Change in non-cash assets and liabilities:		
Property taxes receivable	(360,536)	(431,167)
Board of Cemetery Trustees receivable	68,605	65,338
Accounts receivable	246,777	330,772
Other assets	11,798	(10,979)
Accounts payable and accrued liabilities	28,201,237	3,586,378
Deferred revenue	(2,528,713)	1,572,937
Deposits and prepayments	1,999,289	185,927
Inventories of supplies	(182,579)	(451,669)
Prepaid expenses	(1,868,293)	(89,795)
Net change in cash from operating activities	74,161,232	50,883,946
Capital Activities:		
Cash used to acquire tangible capital assets	(33,189,603)	(34,658,250)
Investing Activities:		
Net increase in investments	25,524,236	(2,548,454)
Financing Activities:		
MFA cash deposit	44,104	(113,967)
Debt proceeds	8,824,690	13,739,271
Debt repaid	(3,658,245)	(2,960,880)
Debt repaid (Board of Cemetery Trustees)	(68,605)	(65,338)
Net change in cash from financing activities	5,141,944	10,599,086
Increase (decrease) in cash and cash equivalents	71,637,809	24,276,328
Cash and cash equivalents, beginning of year	119,318,499	95,042,171
Cash and cash equivalents, end of year	\$ 190,956,308	\$ 119,318,499

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, 2020

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 principal activities include the provision of local government services to residents of the incorporated area. These include protective, parks, recreation, transportation, drainage, water and sewer.

On March 11, 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This resulted in governments worldwide, including the Canadian federal and provincial governments, enacting emergency measures to combat the spread of the virus. The economic conditions and the Corporation’s response to the pandemic had a material impact on the Corporation’s operating results and financial position in 2020. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on the Corporation is not known at this time.

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.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

1. **Significant accounting policies (continued):**

d) Investments:

Investments are recorded at cost except for the investments in the Municipal Finance Authority of British Columbia Bond Funds which are recorded at cost plus earnings that are reinvested in the funds. Short-term investments are comprised of 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. 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.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

1. Significant accounting policies (continued):

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 the 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, 2020

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 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 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, 2020

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, 2020

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:

	2020	2019
Cash and cash equivalents:		
Cash	\$ 181,944,785	\$ 90,476,166
Municipal Finance Authority money market fund	9,011,523	28,842,333
	190,956,308	119,318,499
Short-term investments:		
Guaranteed investment certificates, bankers' acceptances	25,000,000	57,000,000
Long-term investments:		
Guaranteed investment certificates	10,000,000	5,000,000
Municipal Finance Authority bonds	46,369,477	44,893,713
	56,369,477	49,893,713
Total investments	81,369,477	106,893,713
Total cash, cash equivalents and investments	\$ 272,325,785	\$ 226,212,212

The Cash balance consists of bank accounts, Municipal Finance Authority pooled high interest savings accounts, and the money market fund with rates ranging from 0.30% to 0.90% (2019 - 1.70% to 1.86%). Guaranteed investment certificates and Municipal Finance Authority bonds had effective yields ranging from 0.61% to 6.80% (2019 - 1.83% to 3.14%) with maturities from 2021 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, 2020

3. Debt:

	2020	2019
Debt principal:		
Short term	\$ 11,668,676	\$ 6,333,697
Long term	37,121,652	37,854,832
	\$ 48,790,328	\$ 44,188,529

- a) While the gross debenture debt issued as at December 31, 2020 was \$63,041,330 (2019 - \$60,561,330), 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 \$11,245,400 (2019 - \$5,670,400) and MFA 5-year equipment financing in the amount of \$423,276 (2019 - \$663,297).

- 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 2020 the debt and the receivable balance recorded in the financial statements is \$687,871 (2019 - \$756,476). At December 31, 2020 the Board also had an outstanding demand loan of \$1,091,966 (2019 - \$1,094,259) with the Bank of Montreal. The Corporation's guaranteed portion of both the long term debt and demand loan is \$889,919 (2019 - \$925,368).
- c) Principal payments on debt for the next five years and thereafter are as follows:

	General	Sewer	Total
2021	\$ 12,827,060	\$ 2,125,360	\$ 14,952,420
2022	2,680,329	625,360	3,305,689
2023	2,591,996	595,395	3,187,391
2024	2,586,104	595,395	3,181,499
2025	2,281,071	595,395	2,876,466
2026 and thereafter	15,668,528	5,618,335	21,286,863

Interest on debt ranges from 0.91% to 3.73% with maturity dates from April 9, 2021 to October 2, 2035. Interest expense on debt during the year was \$1,429,405 (2019 - \$1,356,673).

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

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, 2020, there were contingent demand notes of \$2,007,805 (2019 - \$2,091,601) 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:

	2020	2019	Increase (Decrease)
Vacation pay and banked overtime	\$ 3,811,600	\$ 3,330,900	\$ 480,700
Accumulated sick leave and retirement benefit payment	15,870,600	14,506,600	1,364,000
Accrued benefit obligation	19,682,200	17,837,500	1,844,700
Add unamortized net actuarial gain	545,439	1,407,239	(861,800)
Accrued employee benefit obligations, end of year	20,227,639	19,244,739	982,900
Less funded amount	(9,794,206)	(9,711,273)	(82,933)
Total unfunded employee benefit obligations	\$ 10,433,433	\$ 9,533,466	\$ 899,967

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, 2020

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

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

	2020	2019
Accrued benefit obligations:		
Balance, beginning of year	\$ 19,244,739	\$ 18,045,439
Current service cost	1,325,200	1,249,200
Interest cost	483,300	547,500
Benefits paid	(943,000)	(821,100)
Actuarial gain on event-driven liabilities	235,300	349,200
Actuarial loss (gain)	(117,900)	(125,500)
Balance, end of year	\$ 20,227,639	\$ 19,244,739

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:

	2020	2019
Discount rates	2.00%	2.60%
Expected future inflation rates	2.50%	2.50%
Expected wage and salary increases	2.50% to 5.90%	2.50% to 5.90%

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 213,000 active members and approximately 106,000 retired members. Active members include approximately 41,000 contributors from local governments.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

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 \$10,158,440 (2019 - \$9,791,360) for employer contributions while employees contributed \$8,159,421 (2019 - \$7,881,685) to the Plan in fiscal 2020.

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, 2019. At December 31, 2019, the total plan provision for approved and unreported claims was \$19,081,300 with a plan surplus of \$4,244,806. The actuary does not attribute portions of the unfunded liability to individual employers. The Corporation paid \$437,106 (2019 - \$425,869) for employer contributions and the Corporation's employees paid \$437,976 (2019 - \$424,184) for employee contributions to the plan in 2020.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

6. Deferred revenue:

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

	2020	2019
Development cost charges:		
Balance, beginning of year	\$ 16,407,493	\$ 15,370,957
Investment income	566,245	451,736
Fees and contributions	357,680	636,929
Amounts spent on projects and recorded as revenue	(1,751,075)	(52,129)
Balance, end of year	15,580,343	16,407,493
Sub-regional parks reserve:		
Balance, beginning of year	1,789,733	1,724,750
Investment income	23,069	25,597
Fees and contributions	157,650	252,000
Amounts spent on projects and recorded as revenue	-	(212,614)
Balance, end of year	1,970,452	1,789,733
General operating fund deferred revenue	2,636,390	4,518,672
Capital fund deferred revenue	137,500	137,500
Total deferred revenue	\$ 20,324,685	\$ 22,853,398

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

7. Taxation:

a) Taxes

	2020	2019
General Purpose:		
Property Tax	\$ 133,905,952	\$ 125,099,770
Utility 1% Tax	1,439,387	1,461,046
	135,345,339	126,560,816
Special Assessments:		
Cadboro Bay Village Business Improvement Area	20,000	20,000
	20,000	20,000
Hotel Room Tax:		
Tourism Victoria – Destination Marketing Commission	185,172	457,768
	\$ 135,550,511	\$ 127,038,584

In 2019 an allowance for a reduction in property taxes levied was 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.

	2020	2019
Provincial Government - school taxes	\$ 46,730,570	\$ 51,482,229
Capital Regional District	10,056,089	9,562,379
Capital Regional Hospital District	7,663,810	8,296,356
Municipal Finance Authority	7,840	7,885
B.C. Assessment Authority	1,705,838	1,588,949
B.C. Transit Authority	8,519,362	8,140,203
	\$ 74,683,509	\$ 79,078,001

8. Government transfers:

	2020	2019
Operating transfers:		
Federal	\$ 177,019	\$ 6,711
Provincial	9,273,223	1,770,533
	\$ 9,450,242	\$ 1,777,244

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

9. Tangible capital assets:

Cost	Balance at December 31, 2019	Additions	Disposals and transfers	Balance at December 31, 2020
Land	\$ 300,464,179	\$ 2,712,144	\$ 148,325	\$ 303,027,998
Vehicles, machinery and equipment	69,031,988	6,553,094	2,645,497	72,939,585
Buildings and building improvements	137,582,860	3,114,640	-	140,697,500
Park infrastructure	45,726,984	493,999	51,933	46,169,050
Drainage infrastructure	207,859,058	3,731,715	-	211,590,773
Roads infrastructure	213,687,059	7,616,833	-	221,303,892
Water infrastructure	152,230,532	6,170,752	16,714	158,384,570
Sewer infrastructure	167,755,730	3,923,423	-	171,679,153
Assets under construction	11,740,303	14,553,713	11,740,303	14,553,713
Total	\$ 1,306,078,693	\$ 48,870,313	\$ 14,602,772	\$ 1,340,346,234

Accumulated amortization	Balance at December 31, 2019	Disposals	Amortization expense	Balance at December 31, 2020
Vehicles, machinery and equipment	\$ 36,128,244	\$ 2,466,053	\$ 6,356,405	\$ 40,018,596
Buildings and building improvements	47,646,496	-	2,754,967	50,401,463
Park infrastructure	30,193,203	44,254	1,502,755	31,651,704
Drainage infrastructure	88,172,959	-	2,702,281	90,875,240
Roads infrastructure	95,189,765	-	4,978,895	100,168,660
Water infrastructure	56,404,594	16,715	2,114,996	58,502,875
Sewer infrastructure	70,397,949	-	2,056,375	72,454,324
Assets under construction	-	-	-	-
Total	\$ 424,133,210	\$ 2,527,022	\$ 22,466,674	\$ 444,072,862

	Net book value December 31, 2019	Net book value December 31, 2020
Land	300,464,179	\$ 303,027,998
Vehicles, machinery and equipment	32,903,744	32,920,989
Buildings and building improvements	89,936,364	90,296,037
Park infrastructure	15,533,781	14,517,346
Drainage infrastructure	119,686,099	120,715,533
Roads infrastructure	118,497,294	121,135,232
Water infrastructure	95,825,938	99,881,695
Sewer infrastructure	97,357,781	99,224,829
Assets under construction	11,740,303	14,553,713
Total	\$ 881,945,483	\$ 896,273,372

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

9. Tangible capital assets (continued):

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, 2020

9. Tangible capital assets (continued):

a) Assets under construction

Assets under construction having a value of \$14,553,713 (2019 - \$11,740,303) 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 \$3,940,405 (2019 - \$2,290,008) comprised of land in the amount of \$1,712,953 (2019 - \$242,467), drainage, parks and transportation infrastructure \$1,086,734 (2019 - \$1,398,960), and water and sewer infrastructure in the amount of \$1,140,718 (2019 - \$648,581). Contributed assets capitalized in 2020 were \$3,544,600 (2019 - \$2,009,925) and the remaining \$395,805 (2019 - \$280,083) 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 2020 or 2019.

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:

	2020	2019
Surplus:		
Invested in tangible capital assets	\$ 848,170,916	\$ 838,513,429
Operating funds	22,108,534	23,935,174
Capital funds	61,359,674	52,051,096
Unfunded employee benefit obligations	(10,433,433)	(9,533,466)
Total surplus	919,205,691	890,881,440
Appropriated surplus set aside for:		
Insurance	2,315,300	2,315,300
Future expenses	15,553,800	7,203,950
Working capital	4,450,000	4,450,000
Total appropriated surplus	23,319,100	13,969,250
Reserve funds set aside for specific purpose by Council:		
Land sales fund	1,181,861	1,043,630
Public safety and security fund	3,117,411	2,940,436
Carbon neutral fund	836,830	758,060
Equipment depreciation fund	7,038,015	5,468,375
Capital works fund	46,205,651	45,826,849
Urban forest fund	320,638	
Commonwealth pool operating fund	12,196	99,933
Commonwealth pool high performance repair and replacement fund	261,198	228,013
Facility replacement fund	16,360,179	15,267,382
Computer hardware and software fund	8,787,296	8,102,530
Sayward gravel pit fund	1,208,575	1,497,416
Specific area capital project fund	2,547,949	3,130,196
Water capital fund	4,385,085	4,330,725
Sewer capital fund	5,460,124	5,093,697
Total reserve funds	97,723,008	93,787,242
	\$ 1,041,947,799	\$ 1,012,722,725

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

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 (2019 - \$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 two Bank of Montreal demand loans 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 loans bear interest at the Bank's prime lending rate plus 0.5%, calculated monthly. The loans have fixed monthly payments totalling \$15,249 including both principal and interest. As of December 31, 2020 the combined demand loan balance was \$1,091,966 (2019 - \$1,094,259) with the Corporation's share of that balance being \$545,983 (2019 - \$547,130). In the Corporation's view, no provision for loss is required at this time.
- e) The Corporation has identified two properties in use which will be remediated for environmental contaminants in the future. Investigative work into the extent of remediation required is in progress and a liability for estimated future costs will be recognized when an estimate and commitment to remediate is made.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

12. Contracts and commitments:

At December 31, 2020, the following major contracts were in progress:

	Total amount of contract	Paid or accrued
Purchase of vehicles and equipment	\$ 3,346,341	\$ 1,780,853
Consulting and Parks and Public Works projects	26,024,411	12,033,834
Facilities projects	5,369,069	2,327,862

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 2021 is \$1,648,260.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

13. Budget data:

The budget data presented in these financial statements is based upon the 2020-2024 Financial Plan adopted by Council April 27, 2020. 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	\$ 179,553,600
Total Water Utility revenues per Financial Plan	25,289,800
Total Sewer Utility revenues per Financial Plan	26,750,700
Add:	
Net Fleet revenues recorded as gross per PSAB	877,820
Less:	
Inter departmental revenues netted against expenses per PSAB	(2,686,749)
Total revenue	229,785,171
Expenses:	
Total General expenses per Financial Plan	174,642,300
Total Water Utility expenses per Financial Plan	18,441,800
Total Sewer Utility expenses per Financial Plan	21,405,200
Capital expenditure budget that is expensed per PSAB	16,314,200
Less:	
Reserve expenditure recognized as transfers per PSAB	(2,119,563)
Inter departmental revenues netted against expenses per PSAB	(2,686,749)
Total expenses	225,997,188
Annual surplus	\$ 3,787,983

14. Comparative figures:

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

15. Subsequent events:

In April 2021 the Corporation sold a parcel of land to the Capital Regional District in the amount of \$1,750,000.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

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 & Community Services, 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, 2020

16. Segmented information (continued):

Parks, Recreation & Community Services

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 2020 - 2024 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, 2020

16. Segmented information (continued):

2020	General Government	Protective Services	Engineering and Public works	Planning	Parks, Recreation and Comm.	Water and Sewer	Reserve Funds	Total
Revenue:								
Taxes	\$ 17,532,081	\$ 55,476,587	\$ 26,293,940	\$ 3,036,796	\$ 33,211,107	\$ -	\$ -	\$ 135,550,511
Grants in lieu of taxes	356,071	1,126,712	534,022	61,676	674,507	-	-	2,752,988
Sales of services	-	449,541	6,926,700	-	6,890,872	-	-	14,267,113
Other revenue from own sources	3,931,862	2,521,887	1,477,935	4,010,233	56,795	-	1,870,115	13,868,827
Government transfers	6,569,300	1,606,131	-	214,092	177,019	883,700	-	9,450,242
Sale of water and charges	-	-	-	-	-	21,793,331	-	21,793,331
Sewer user charge	-	-	-	-	-	25,129,666	-	25,129,666
Grants and contributions	-	-	750,416	-	-	-	6,135,470	6,885,886
Development cost charges	433,482	-	-	-	-	1,317,593	-	1,751,075
Developer contribution	-	-	2,799,687	-	-	1,140,718	-	3,940,405
Sub-regional park fund	-	-	-	-	-	-	-	-
Other	33,750	-	437,674	-	-	387,979	-	859,403
Total revenue	28,856,546	61,180,858	39,220,374	7,322,797	41,010,300	50,652,987	8,005,585	236,249,447
Expenses:								
Salaries, wages and benefits	15,160,449	50,983,575	13,864,903	3,461,208	20,949,413	4,416,456	-	108,836,004
Goods and services	4,359,152	7,547,445	6,536,480	242,042	6,502,389	28,691,221	-	53,878,730
Interest and financial charges	184,986	3,063	738,743	-	292,140	305,468	-	1,524,400
Other	1,035,699	-	-	-	6,695,765	-	-	7,731,464
Capital expenditures	1,083,930	950,103	6,642,949	-	1,744,313	2,165,806	-	12,587,101
Amortization	2,471,898	1,436,897	9,621,826	9,879	3,743,157	5,183,018	-	22,466,674
Total expenses	24,296,114	60,921,083	37,404,901	3,713,129	39,927,177	40,761,969	-	207,024,373
Annual surplus (deficit)	4,560,432	259,775	1,815,473	3,609,668	1,083,123	9,891,018	8,005,585	29,225,074
Accumulated surplus, beginning of year								1,012,722,725
Accumulated surplus, end of year								\$ 1,041,947,799

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

16. Segmented information (continued):

2019	General Government	Protective Services	Engineering and Public works	Planning	Parks, Recreation and Comm.	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
Government transfers	-	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
Total revenue	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
Total expenses	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

Schedule A, Statement of BC Safe Restart Grant

Year ended December 31, 2020
(unaudited)

BC Safe Restart Grant, funding received November 2020	\$ 7,453,000
Use of funds:	
Revenue losses due to recreation centre closures and additional health capacity costs as directed by health authority	(1,236,100)
Emergency Operation Centre and municipal facilities support for additional health capacity costs as directed by health authority	(898,295)
Losses due to decreases in investments and tax penalty income	(420,600)
Loss due to shortage of water utility income	(883,700)
<hr/> Remaining Balance	<hr/> \$ 4,014,305

THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF DEBTS
For the year ended December 31, 2020

BYLAW NUMBER	GENERAL	SEWER	TOTAL	INTEREST RATE	MATURITY DATE
					Year
3363	389,601		389,601	1.75%	2021
9563	4,040,400		4,040,400	0.95%	2021
9592	100,000		100,000	0.95%	2021
9593	800,000		800,000	0.95%	2021
9594	430,000		430,000	0.95%	2021
9669		1,500,000	1,500,000	0.95%	2021
9670	1,400,000		1,400,000	0.95%	2021
9671	1,500,000		1,500,000	0.95%	2021
9672	100,000		100,000	0.95%	2021
9673	800,000		800,000	0.95%	2021
9674	575,000		575,000	0.95%	2021
Resolution	203,516		203,516	0.95%	2021
3466	289,452	101,782	391,234	2.25%	2022
Resolution	51,096		51,096	0.95%	2022
Resolution	104,389		104,389	0.95%	2023
3968	1,074,080		1,074,080	3.00%	2024
4319	531,628		531,628	1.97%	2024
Resolution	48,174		48,174	0.95%	2024
3726	699,936		699,936	3.35%	2025
3726		460,462	460,462	3.73%	2025
4361	695,000		695,000	0.91%	2025
Resolution	16,100		16,100	0.95%	2025
3771	3,908,570		3,908,570	3.65%	2026
3853		404,874	404,874	2.90%	2027
3051	687,872		687,872	2.25%	2028
4163	627,473		627,473	3.41%	2028
3968	1,738,729	1,421,077	3,159,806	3.00%	2029
4061	4,142,270	2,160,702	6,302,972	2.60%	2031
4163	2,334,676		2,334,676	2.80%	2032
4199	1,830,886	1,250,719	3,081,605	3.15%	2032
4283	4,234,395	123,010	4,357,405	2.66%	2034
4319	3,775,471	1,816,768	5,592,239	2.24%	2034
4361	1,635,000	950,000	2,585,000	0.91%	2035
	(128,626)	(34,154)	(162,780)	Accrued actuarial gains	
TOTAL	<u><u>\$38,635,088</u></u>	<u><u>\$10,155,240</u></u>	<u><u>\$48,790,328</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, 2020**

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, 2020 is \$ 545,983. 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, 2020

ELECTED OFFICIAL		REMUNERATION	EXPENSES INCURRED FOR MEETINGS, COURSES & CONFERENCES
Brice, Susan	Councillor	\$ 48,518	\$ 350
Brownoff, Judy	Councillor	48,518	-
Chambers, Nathalie	Councillor	48,518	-
de Vries, Zac	Councillor	48,518	254
Harper, Karen	Councillor	48,518	-
Haynes, Fred	Mayor	123,632	1,878
Mersereau, Rebecca	Councillor	48,518	-
Plant, Colin	Councillor	48,518	350
Taylor, Ned	Councillor	48,518	909
		\$ 511,775	\$ 3,741

THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2020

EMPLOYEE NAME	JOB TITLE	REMUNERATION	EXPENSES
Canadian Union of Public Employees (CUPE), Local 2011			
Adams, Jason	Supervisor, Public Works	\$ 99,043	\$ 1,589
Alaric, Chris	Assistant Supervisor - Street Operations	84,829	-
Alcock, Kyle	Senior Traffic Signal Technician	86,226	414
Aldred, Riel	Arborist	76,867	575
Alexander, Miles	Traffic Signal Technician	81,644	300
Amaral, Marco	Utility Operator III	81,600	-
Atagi, Daniel	Programmer II - Recreation	86,232	-
Bains, Jagtar	Development Co-ordinator	95,201	-
Bains, Paul	Utility Operator III	81,523	55
Bate, Mark	Assistant Superintendent - Golf Course	77,889	493
Beaudoin, Sharon	Supervisor - Revenue Collection	83,002	116
Belecky, Heather	Programmer II - Recreation	82,055	-
Bell, Charles	Planner	94,762	1,787
Berdejo Trujillo, David	Leaf Truck Operator	75,763	286
Birnie, Colin	OHS Prevention Coordinator	85,058	455
Brend, Paul	Engineering GIS Analyst	78,216	380
Brown, Brian	Utility Operator IV	88,569	-
Brown, Dave	Chargehand I - Street Operations	82,504	150
Brown, Steven	Assistant Supervisor - Utility	89,717	166
Butcher, Jeffrey	Engineering Technician IV	78,508	446
Campbell, Brian	Supervisor - Public Works	95,038	-
Campbell, Craig	Supervisor - Public Works	93,965	414
Campkin, Adam	Sustainable Energy Specialist	80,994	120
Carlson, Scott	Chargehand I - Street Operations	79,807	-
Carmichael, J. Ann	Programmer III - Recreation	82,784	-
Cartmell, J. Ryan	Trades III - Certified Electrician	77,940	-
Charity, Dave	Maintenance Worker II - Street Ops	76,087	-
Charlton, Perry	Assistant Supervisor - Parks	83,845	552
Chayba, Douglas	Police Fleet Mechanic Coordinator	88,404	233
Cheema, Narender	Systems Analyst II	75,677	-
Chura, Daniel	Supervisor - Public Works	98,628	-
Clark, Helen	Programmer II - Recreation	80,183	-
Clark, Robert	Utility Operator III	77,684	-
Clarke, Jason	Supervisor - Parks	102,999	236
Clunk, Andrew	Utility Operator III	75,744	-
Coates, Steve	Supervisor - Public Works	94,821	-
Cocking, Colin	Chief Surveyor	80,895	-
Colantonio, Mario	Assistant Supervisor, Parks	85,339	-
Cole, Michael	HVAC / Refrigeration Mechanic	75,645	134
Connell, Andrew	Parks Development & Review Coordinator	92,563	-
Cormie, Christopher	Trades III - Certified Electrician	76,740	373
Couto, Antonio	Trades III - Certified Mechanic	80,468	336
Couto, Ricardo	Chargehand II - Public Works	83,188	-
Cunningham, Zachary	Trades III - Certified Mechanic	82,597	-
Curren, Darryl	Utility Operator II	78,079	-
Davenport, Don	Trades III - Certified Electrician	79,881	300
Deibert, Eric	Engineering Technician IV	75,861	380

THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2020

EMPLOYEE NAME	JOB TITLE	REMUNERATION	EXPENSES
Delli-Carri, John	Supervisor - Public Works	116,721	-
Demelo, Ricardo	Chargehand II - Public Works	83,633	-
Dennett, Andrew	Clerk - Certified Auto Parts	75,571	319
Dojack, Donald	Supervisor - Parks	90,706	495
Douglas-Tubb, Warren	Utility Operator III	75,029	-
Drummond, Chris	Senior IT Technician	83,867	-
Duffels, Andrew	Horticulturalist	76,297	-
Dziadyk, Ron	Utility Operator IV	89,529	-
Erb, Sarah	Prime Coordinator	78,487	714
Exposito, Silvia	Planner	88,587	939
Farley, Mike	Arborist	76,420	166
Ferreira, Fernando	Utility Operator I	76,584	-
Filler, Chris	Programmer II - Recreation	80,862	-
Flint, Adam	Communications Specialist	75,803	479
Flora, Steven	Utility Operator III	76,225	-
Flynn, Patrick	Utility Operator II	77,140	349
Fong, Daniel	Arboriculture Inspector	78,027	897
Fraser, Kevin	Horticulturalist	76,417	1,672
Gait, Jerry	Certified Parks Mechanic	79,892	-
Gallagher, Daniel	Development Review Coordinator	91,660	319
Garnett, John	Utility Operator Technician	84,944	28
Garon, Jean-Sebastien	Procurement Specialist	75,987	241
Gauthier, Marc	Engineering Technician IV	75,861	422
Gibbs, Dean	Horticulturalist	75,808	-
Glassel, Leif	Trades III - Certified Electrician	79,645	300
Goldsworthy, Michael	Park Planner Designer	78,519	2,460
Goodall, Rebecca	Park Planner Designer	78,915	-
Grant, Robert	Engineering Technician IV	76,131	155
Griffith, Douglas	Senior GIS Analyst	84,782	-
Grygierowski, Slav	Supervisor - Parks	92,595	243
Gudavicius, Elizabeth	Subdivision Co-ordinator	91,412	-
Hadley, D. Todd	Parks Worker III	78,030	-
Hamer, David	Supervisor - Technical & Building Service	80,058	-
Hammond, Joseph	Trades III- Certified Carpenter	76,929	-
Hansen, Mark	Surveyor	76,399	-
Harris, Russell	Chargehand I - Street Operations	79,037	-
Hartling, Pamela	Senior Planner	99,720	1,421
Hatch, Richard	Assistant Supervisor - Parks	89,158	307
Herberholz, Mitchell	Senior IT Technician	85,602	-
Hourigan, Brett	Supervisor - Public Works	90,490	-
Hubbard, Reuben	Surveyor	76,820	-
Huckin, Raymond	Supervisor - Public Works	115,918	-
James, Andre	Senior Building Official	91,246	1,343
Jenkin, Scott	Utility Operator IV	83,378	111
Jennings, Ryan	Senior Instrumentation Technician	93,062	300
Jones, Jason	Programmer II - Recreation	82,010	-

THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2020

EMPLOYEE NAME	JOB TITLE	REMUNERATION	EXPENSES
Kawata, Nadine	Planner	88,326	663
Kelly, Peter	Engineering Technologist V	82,714	59
Keram, Sadeep	Programmer II - Recreation	80,557	-
Kiss, Erwin	Utility Operator III	84,872	55
Knight, J. Scott	Systems Analyst III Team	86,816	-
Lamarche, Jordan	Utility Operator II	77,355	111
Liddell, Robert	Trades III- Certified Carpenter	76,025	-
Liddell, Sandra	Supervisor - Engineering	90,041	391
Lommerse, Julie	Park Planner Designer	79,088	1,781
Louis, Jeff	Utility Operator III	77,121	-
Lyons, Georgina	Planner	95,981	1,599
MacLean, Cameron	Utility Operator III	76,543	-
Matheson, Douglas	Utility Operator II	75,547	166
McDermid, Alan	Utility Operator IV	83,722	599
McDonagh, Alanna	Planner	87,964	1,258
McDonald, Doug	Utility Operator III	76,060	-
McFarland, Robert	Engineering Technologist V	82,407	380
McKain, John	Supervisor - Technical & Building Service	85,104	-
McLellan, Michael	Assistant Supervisor - Parks	84,013	986
Medeiros, Michael	Utility Operator III	92,081	309
Miller, Steve	Utility Operator III	77,293	111
Moroz, Kelly	Systems Analyst III Team	88,802	802
O'Keefe, Stephen	Utility Operator III	76,040	-
Olsen, Brian	Engineering Technologist V	82,268	494
Ord, Dave	Horticulturalist	76,221	-
Panter, Richard	Senior Plumbing Official	78,131	978
Parfett, Nicola	GIS Coordinator	88,775	-
Parsons, Colin	Trades III - Certified Mechanic	81,177	20
Paula, Jerry	Supervisor - Public Works	96,106	-
Phillips, Rob	Programmer II - Recreation	81,781	-
Pikhteryeva, Vira	Engineering Technician IV	75,996	300
Poole, Jon	Administrative Assistant - Planning	76,744	499
Proskow, Ronald	Marketing & Communication Specialist	77,132	-
Racz, Janet	Land Agent	85,242	78
Renauld, Suzanne	Systems Analyst II	76,935	-
Ribeiro, Matthew	Trades III - Certified Electrician	78,660	300
Richards, Barry	Supervisor - Technical & Building Service	78,776	-
Ridley, A. Dean	Senior Bylaw Enforcement Officer	76,757	60
Riordan, Patrick	Arborist	80,896	-
Roberts, Douglas	Senior Bylaw Enforcement Officer	87,369	60
Robertson, Nathan	Engineering Technician IV	77,389	591
Rowan, Dale	Supervisor - Public Works	96,071	28
Royer-Collard, Graham	Utility Operator IV	88,990	-
Scandale, Dean	Utility Operator II	86,957	166
Scroggs, Dorian	Instrumentation Technician	83,178	778
Serrano, Diana	Procurement Specialist	76,297	1,240
Sharma, Sanjeev	Utility Operator IV	82,322	185

THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2020

EMPLOYEE NAME	JOB TITLE	REMUNERATION	EXPENSES
Skippen, Jeff	Systems Analyst II	83,339	-
Smith, Ian	Superintendent - Golf Course	88,062	2,234
Smith, Ruth	Programmer II - Recreation	80,892	-
Spiske, Peter	Systems Analyst II	83,191	-
Squires, Megan	Planner	88,470	1,012
Thandi, Gursharn	Storeskeeper	75,191	691
Thomas, Diane	Systems Analyst II	84,969	-
Thompson, Pat	Surveyor	76,362	-
Thompson, Ron	Parks Turf Technician	76,016	236
Thorne, David	Assistant Supervisor - Utility	103,705	-
Tipton, Michael	Supervisor, Technical Services	76,315	614
Tso, Bernard	Accountant	85,767	1,278
Tuson, Jillian	Urban Forestry Technician	75,172	362
Upsdell, Joel	Engineering Technician IV	75,681	1,369
Vallee, Brian	Systems Analyst III	90,713	-
Van Gylswyk, James	Trades III - Certified Electrician	79,156	654
Van Swieten, Anthony	Senior IT Technician	88,616	623
Vanderford, Jason	Trades III - Certified Mechanic	81,782	55
VanWijngaarden, Russell	Arborist	76,666	691
Vasey, John	Trades III - Certified Mechanic	86,724	-
Verwolf, Trevor	Certified Pump Mechanic	80,440	300
Wainright, David J	Trades III- Certified Carpenter	76,690	140
Wallace, Julie	Programmer II - Recreation	75,746	-
Wallace, Waco	Systems Analyst II	76,323	-
Walsh, Joseph	Procurement Specialist	75,630	-
Warhurst, Michael	Supervisor - Public Works	95,015	215
Weatherston, Brenda	Programmer II - Recreation	81,395	-
White, Stuart	Engineering Technician IV	75,853	399
Whitney, Mark	Assistant Supervisor - Parks	84,427	325
Wiesel, Matthew	Senior Building Official	85,978	1,885
Wilsher, Jason	Supervisor - Technical & Building Service	83,190	236
Wilson, Spencer	Utility Operator III	75,342	111
Wong, Donna	Horticulturalist	76,475	-
Yariwon, Alvin	Parks Worker III	76,155	-
Zawacki, Wayne	Supervisor, Public Works	94,171	236
Subtotal - CUPE		14,529,238	52,683
Exempt			
Amyotte, Corinne	Manager, Payroll & Business Systems	111,148	222
Arslan, Paul	Senior Manager, Financial Services	148,628	1,972
Baehler, Carla	Manager, Administrative Services	130,010	-
Bains, Angila	Manager, Legislative Services	160,323	833
Barbour, Graham	Manager, Inspection Services	112,384	823
Bathurst, James	Manager, Labour & Employment Relations	127,440	1,449
Bowker, Benjamin	Manager, Storm & Waste Water Systems	128,014	45
Broughton, Scott	Manager, Risk	111,147	186

THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2020

EMPLOYEE NAME	JOB TITLE	REMUNERATION	EXPENSES
Burgess, Michael	Fire Chief	208,074	1,230
Caravaca, Cristina	Senior Manager, Community Services	126,439	-
Catalano, Megan	Manager, Communications	110,798	(462)
Chow, Rebecca	Manager, Occupational Health and Safety	122,318	1,148
Ciarniello, Laura	Director, Corporate Services	199,825	1,611
Coates, Karen	Manager, Accounting Services	111,053	1,792
Darraah, Gary	Manager, Park Planning and Development	126,441	1,876
Dechaine, Nathalie	Manager, Community Development and Business Systems	125,959	329
Downie, Jennifer	Administrative Assistant to CAO	83,666	-
Elford, Careena	Manager, Recreation Centre	84,433	-
Fletcher, Christopher	Manager, IT Business Systems	118,450	547
Froud, Sharon	Manager, Deputy Legislative	101,192	1,483
Gondor, Guy	Manager, IT Service Delivery	122,430	-
Hargraves, Michael	Municipal Solicitor	178,834	2,354
Hatch, Lesley	Senior Manager, Water Resources	147,638	1,297
Henson, Brock	Assistant Deputy Fire Chief	151,081	1,874
Heppell, Robert	Assistant Deputy Fire Chief	151,446	1,013
Hix, Ryan	Manager, Project Delivery	100,546	900
Hodgins, Jason	Manager, Development Services	93,188	1,968
Hodkinson, Justin	Information & Privacy Coordinator	100,023	-
Holmes-Saltzman, Shari	Manager, Current Planning	126,325	535
Hubler Robinson, Nicole	HR Specialist	89,012	823
Hvozdanski, Sharon	Director, Planning	199,825	815
Ireland, Carole	Manager, Recreation Centre	89,448	-
Jakobsen, Jennifer	Manager, Recreation Centre	77,451	95
Jamieson, William Scott	Manager, Infrastructure Planning	77,545	2,000
Karamanian, Sharleen	Manager, Revenue Services	104,672	1,278
Kaye, Michael	Assistant Deputy Fire Chief	150,082	2,928
Keiser, Alan	Manager, Waterworks (R/C)	127,938	349
Kelly, Kristine	Manager, Support Services	112,268	236
Kempthorne, William	Manager, Police IT	115,016	2,477
Ko, Joanne	Manager, Executive Services	136,757	1,263
Kuzyk, Lorraine	Manager, Purchasing Services	111,236	621
Kvemshagen, Forrest	Senior Manager, IT	148,508	524
Lane, Nancy	HR Assistant, Compensation, Systems & Records	77,974	-
Laye, Shane	Manager, Facility Operations	124,908	1,376
Macdonald, Frank	Deputy Fire Chief	161,970	1,341
MacDonald, Joanne	Senior Manager, Human Resources	88,783	-
Machielse, J. Harley	Director, Engineering	200,224	706
Masters, Sheryl	Manager, Deputy Legislative	101,154	231
Mattiuz, Rachel	Administrative Assistant to the Mayor	75,181	-
McCann, Kristie	Research & Policy Analyst	87,974	258
McGhee, Stacy	Program Manager, Strategic Facilities Planning	147,322	3,209
McKay, Troy	Senior Manager, Transportation & Development Services	145,327	748
McLeod, Kelsie	Manager, Communications	111,148	(462)
Mills, Megan	Research & Policy Analyst	80,321	6,774
Minchin, Shari	Admin Coordinator, Public Works	84,261	-
Newlove, Rebecca	Manager, Sustainability	139,788	564
Pallan, Nicole	HR Advisor	111,525	-

**THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2020**

EMPLOYEE NAME	JOB TITLE	REMUNERATION	EXPENSES
Parker, Charlene	Manager, Recreation Centre	76,478	-
Parker, Geoff	Assistant Manager, Food & Beverage Development & Operations	91,551	-
Pearson, Sandra	Manager, Recreation Centre	122,356	125
Pollard, Adriane	Manager, Environmental Services	147,503	614
Reems, Brent	Director, Building, Bylaw, Licensing & Legal Services	201,124	231
Rempel, Michele	Administrative Coordinator - Fire	91,796	236
Riccus, Eva	Senior Manager, Parks	148,402	-
Roberge, Helene	Manager, Project/Quality Management	122,356	298
Rosen, Michael	Manager, IT Services & Security	122,475	-
Samborski, Suzanne	Director, Parks and Recreation	201,524	150
Scott, Cameron	Manager, Community Planning	147,548	1,731
Seitz, Consuelo	HR Specialist, Wellness & Disability Management	101,154	250
Shaw, Christina	Manager, IT Business Systems	122,356	743
Sheehan, Michael	HR Associate	89,161	-
Smith, Cliff	Manager, IT Operations	122,526	-
Smith, Gord	Manager, Street Operations	113,000	-
Sparanese, David	Senior Manager, Public Works	162,011	560
Thomson, Graham	Manager, Recreation Centre	121,971	-
Thomson, Jason	HR Advisor	111,148	-
Thorkelsson, Paul	Chief Administrative Officer	288,176	3,963
Tinney, Valla	Director, Finance	199,825	2,220
Tuggle, Kerri	Executive Assistant to the Chief	82,233	-
Van Doorne, Catherine	Manager, JDE Program	147,289	-
Wiebe, Steven	Manager, Fleet & Solid Waste Services	122,496	2,043
Wood, J. Dan	Deputy Fire Chief	162,206	3,107
Ziegler, Tera	RTW & Occupational Health and Safety Coordinator	101,367	590
Subtotal – Exempt		10,516,903	70,040
Fire (IAFF Local No. 967)			
Abbott, Russell	Fire Captain (Suppression)	128,522	-
Adam, Christopher	Lieutenant Inspector Fire Prevention	116,659	-
Anthony, Joel	Firefighter - Fourth Year - 1st Class	101,499	427
Ashmead, Matthew	Firefighter - Fourth Year - 1st Class	101,058	163
Baillie, Arlin	Firefighter - Eleventh Year	104,274	1,245
Ball, David	Firefighter - Fifteenth Year (Qualified)	106,241	3,567
Barker, Jared	Firefighter - Eleventh Year	105,251	1,325
Barnes, Alyson	Alarm Dispatcher	95,123	171
Beddington, Lauren	Firefighter - Fifteenth Year (Qualified)	111,108	90
Benedict, Ronald	Fire Captain (Suppression)	141,779	163
Bennie, Mark	Senior Fire Mechanic (10 years or less)	121,638	-
Bradford, Craig	Firefighter - Eleventh Year	106,725	1,949
Brice, Brent	Firefighter - Fifteenth Year (Qualified)	117,675	-
Britton, Taylor	Firefighter - Third Year	82,850	-
Carnell, Randall	Lieutenant Inspector Fire Prevention	128,551	1,516
Catinus, Brian	Firefighter - Eleventh Year	107,399	459
Charlton, Aaron	Fire Captain (Suppression)	135,485	707

**THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2020**

EMPLOYEE NAME	JOB TITLE	REMUNERATION	EXPENSES
Crawford, Jesse	Firefighter - Eleventh Year	109,451	2,144
Crighton, James	Fire Platoon Captain	141,792	-
Dainard, Jessica	Alarm Dispatcher	75,243	-
Dainard, Joel	Firefighter - Fourth Year - 1st Class	102,959	-
Dalzell, Amanda	Alarm Dispatcher	96,327	278
Devlin, Kraig	Fire Captain (Suppression)	125,621	208
Duckworth, Kelly	Firefighter - Fifteenth Year (Qualified)	106,637	-
Duncan, Ian	Firefighter - Third Year	84,043	163
Eely, Jennifer	Alarm Dispatcher	94,444	-
Elam, Noah	Staff Development Officer - Captain	131,626	1,073
Elder, David	Fire Platoon Captain	144,995	93
Ferguson, Dean	Firefighter - Eleventh Year	102,973	1,202
Fiala, Bonnie	Firefighter - Fourth Year - 1st Class	106,174	163
Fiddick, Gregory	Firefighter - Fourth Year - 1st Class	110,490	-
Ford, Craig	Firefighter - Fifteenth Year (Qualified)	121,310	1,132
Fowler, James	Firefighter - Fourth Year - 1st Class	103,095	774
Franklyn, Bradley	Firefighter - Fifteenth Year (Qualified)	114,234	-
Gunn, Mike	Firefighter - Fourth Year - 1st Class	105,295	-
Hamilton, Zay	Firefighter - Eleventh Year	111,747	1,245
Hanford, Brook	Alarm Dispatcher	99,833	278
Hanley, Cory	Firefighter - Fifteenth Year (Qualified)	115,001	1,123
Harris, Jeffrey	Firefighter - Second Year	77,580	-
Harris, Wolfe	Firefighter - Fourth Year - 1st Class	101,511	163
Hoffmann, Stuart	Firefighter - Fifteenth Year (Qualified)	103,928	459
Horne, Neal	Firefighter - Fifteenth Year (Qualified)	106,127	3,567
Hyde, Ronnie	Fire Captain (Suppression)	126,467	-
Iverson, Matthew	Firefighter - Second Year	82,710	-
Jackson, Joel	Firefighter - Fourth Year - 1st Class	107,396	2,168
Janicki, Graydon	Firefighter - Fourth Year - 1st Class	100,639	-
Jaques, Heather	Firefighter - Fourth Year - 1st Class	102,907	-
Jones, Robert	Fire Platoon Captain	143,905	-
Knoop, Jon	Firefighter - Eleventh Year	106,512	1,949
Kollmar, Andrew	Firefighter - Fifteenth Year (Qualified)	106,846	-
LaCarte, Anthony	Firefighter - Second Year	80,432	171
Larson, Douglas	Fire Captain (Suppression)	78,903	-
Letelier, Luis	Firefighter - Eleventh Year	105,044	1,325
Lietaer, Mitchell	Firefighter - Second Year	80,927	-
Lillis, Sean	Lieutenant Inspector Fire Prevention	122,533	2,241
Loyer, Ryan	Firefighter - Fifteenth Year (Qualified)	106,397	45
Manhas, Jeevan	Firefighter - Fifteenth Year (Qualified)	120,710	-
Mateyko, Lauren	Alarm Dispatcher	88,428	83
McConnell, Thomas	Firefighter - Fifteenth Year (Qualified)	107,515	-
McKay, Chris	Firefighter - Eleventh Year	105,347	1,325
McKenzie, Neil	Lieutenant Inspector Fire Prevention	122,252	47
McLaughlin, Daniel	Firefighter - Fourth Year - 1st Class	104,680	-
Meechan, Neil	Firefighter - Fourth Year - 1st Class	101,418	-
Mickelson, Kevin	Firefighter - Fifteenth Year (Qualified)	114,268	-

THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2020

EMPLOYEE NAME	JOB TITLE	REMUNERATION	EXPENSES
Miguel, Domingo	Firefighter - Eleventh Year	105,708	459
Moore, Casey	Firefighter - Third Year	83,220	163
Musgrave, John	Firefighter - Fifteenth Year (Qualified)	110,109	623
Niketas, K. Gus	Fire Captain (Suppression)	128,684	163
Northrup, Matthew	Firefighter - Fourth Year - 1st Class	103,525	-
Packford, Kevin	Firefighter - Fifteenth Year (Qualified)	122,036	-
Pakos, Geoffrey	Mechanic Firefighter	96,862	-
Peebles, Gavin	Firefighter - Second Year	77,250	-
Phillips, Bryce	Firefighter - Fourth Year - 1st Class	103,586	-
Pilon, Clayton	Firefighter - Fourth Year - 1st Class	102,422	-
Poillievre, David	Firefighter - Fourth Year - 1st Class	101,963	-
Prizeman, Andrew	Firefighter - Fourth Year - 1st Class	101,364	-
Radley, Curtis	Firefighter - Fifteenth Year (Qualified)	107,321	-
Rainforth, David	Firefighter - Fourth Year - 1st Class	101,584	163
Ramsey, Emily	Firefighter - Second Year	77,450	264
Rangel, Gregory	Fire Captain (Suppression)	125,127	-
Reaume, Phillip	Firefighter - Fourth Year - 1st Class	100,553	-
Rivers, Charles	Firefighter - Fifteenth Year (Qualified)	114,257	-
Ruff, Erin	Alarm Dispatcher	96,212	171
Saari, Megyn	Alarm Dispatcher	95,591	753
Schaddelee, Troy	Firefighter - Eleventh Year	105,765	1,325
Schellenberg, Darwin	Fire Captain (Suppression)	130,912	-
Scherer, Tony	Firefighter - Fifteenth Year (Qualified)	116,301	163
Schuttinga, Bob	Fire Captain (Suppression)	128,977	-
Shields, Chris	Firefighter - Eleventh Year	104,394	1,419
Shumka, Travis	Firefighter - Fifteenth Year (Qualified)	114,329	203
Sidhu, Rodney	Firefighter - Fifteenth Year (Qualified)	112,621	-
Simpson, Michael	Assistant Chief Fire Prevention	147,323	184
Stafford, Krysta	Alarm Dispatcher	97,854	-
Stobart, Thomas	Firefighter - Fourth Year - 1st Class	100,356	163
Stockill, Erin	Emergency Program Officer	86,300	1,214
Stubbings, Trevor	Firefighter - Fifteenth Year (Qualified)	113,608	-
Swan, Ian	Staff Development Officer - Lieutenant	120,468	1,506
Swanson, Brian	Firefighter - Fourth Year - 1st Class	100,725	194
Symes, Gavin	Firefighter - Fourth Year - 1st Class	98,446	-
Taylor, Bart	Firefighter - Fifteenth Year (Qualified)	110,644	3,931
Thiessen, Curtis	Firefighter - Eleventh Year	105,650	1,325
Thompson, Maegan	Communications Officer	131,111	4,401
Todoruk, Kate	Firefighter - Fourth Year - 1st Class	89,081	266
Tomljenovic, Jerry	Fire Captain (Suppression)	129,389	-
Trepels, Carl	Captain Inspector Fire Prevention	128,819	1,246
Vanderwereld, Trevor	Firefighter - Fourth Year - 1st Class	105,133	163
Visscher, Mark	Fire Captain (Suppression)	126,631	-
Wakelin, Robert	Firefighter - Fifteenth Year (Qualified)	111,156	163
Ward, Joshua	Firefighter - Fourth Year - 1st Class	103,381	-
Wells, Aaron	Firefighter - Eleventh Year	104,927	630
Wells, Ryan	Firefighter - Eleventh Year	103,528	459

**THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2020**

EMPLOYEE NAME	JOB TITLE	REMUNERATION	EXPENSES
Westhaver, Norm	Fire Captain (Suppression)	126,901	163
Whelan, Ross	Firefighter - Fourth Year - 1st Class	101,647	-
Wickes, Kyle	Firefighter - Fourth Year - 1st Class	97,952	-
Williams, Jocelyn	Alarm Dispatcher	93,075	917
Williams, Mitchell	Fire Platoon Captain	133,205	538
Subtotal - Fire		12,555,942	58,533
TOTAL OVER \$75,000		37,602,083	181,256
TOTAL \$75,000 OR UNDER		31,714,735	78,980
GRAND TOTAL		\$ 69,316,818	\$ 260,236

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, 2020**

**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 was one severance agreement under which a payment commenced between the Corporation of the District of Saanich and a non-unionized employee during the fiscal year 2020.

The agreement represents twelve months of compensation.*

* "Compensation",

Agreement was based on twelve months' salary plus the cost of the employer portion of superannuation and benefits.

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

Note: Agreements noted above do not include employees of the Saanich Police Board

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, 2020

SUPPLIER NAME	AMOUNT PAID
0902059 BC LTD (DANCEFIX)	\$ 35,676
3M CANADA COMPANY	74,096
AARDVARK PAVEMENT MARKING SERVICES	127,952
ABBOTSFORD CHRYSLER	41,276
ACCENT REFRIGERATION SYSTEMS LTD	33,092
ACCESS RECORDS & MEDIA	52,248
ACKLANDS GRAINGER INC	175,827
ACME SUPPLIES LTD	295,818
ACTIVE NETWORK LTD	128,079
ADVICAS GROUP CONSULTANTS INC	64,220
AE CONCRETE PRODUCTS INC	68,362
AECOM CANADA LTD	452,894
AMAZON	57,340
ANDREW SHERET LTD	148,183
APEX STEEL & GAS LTD	192,134
APPLIED ENGINEERING SOLUTIONS LTD	42,632
ASSOCIATED ENGINEERING (BC) LTD	459,292
ASSOCIATED FIRE & SAFETY	45,742
ASSOCIATED SHEET METAL	42,443
ATS TRAFFIC-BRITISH COLUMBIA LTD	55,377
AVOCETTE TECHNOLOGIES INC	260,118
BACKMAN ROBERT	54,000
BARTLE & GIBSON CO LTD	29,932
BC HYDRO	1,868,293
BC PENSION CORP (Employer contributions only)	10,222,290
BELL MEDIA INC	29,865
BERKS INTERTRUCK LTD	26,821
BLACK PRESS GROUP LTD	92,387
BOYDEN VANCOUVER	105,072
BRANDT TRACTOR	28,844
BRENNIC CONSTRUCTION LTD	104,612
BUTLER CONCRETE & AGGREGATE LTD	62,254
BYTE CAMP EDUCATION SOCIETY	26,263
C&K CONSULTING	181,596
CAMPUS HONDA	63,317
CANADA POST CORPORATION	33,576
CANADIAN CORPS OF COMMISSIONAIRES	255,986
CANADIAN LINEN & UNIFORM SERVICE	103,859
CANSEL SURVEY EQUIPMENT INC	78,098
CAPITAL CITY PAVING LTD	1,632,565
CAPITAL CITY PURCHASING SERVICES INC	29,948
CAPITAL REGIONAL DISTRICT	1,573,933
CAPITAL REGIONAL DISTRICT WATER SERVICES	9,440,286
CAPITAL TREE SERVICE INC	52,385

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, 2020

SUPPLIER NAME	AMOUNT PAID
CARFRA LAWTON LLP	148,319
CARSCADDEN STOKES MCDONALD ARCHITECTS	132,008
CANADIAN TIRE	54,150
CDW CANADA	57,298
CENTRALSQUARE CANADA SOFTWARE INC	149,013
CGI CONSTRUCTORS	988,362
CHASE OFFICE INTERIORS	469,647
CITY GREEN SOLUTIONS SOCIETY	50,838
CITY OF VANCOUVER	55,021
CITY OF VICTORIA	84,281
CLEAN AIR SERVICES CANADA LTD	40,459
CLEARTECH INDUSTRIES	35,503
CLOVERDALE PAINT INC	65,565
COLUMBIA FIRE & SAFETY LTD	159,294
COMMERCIAL AQUATIC SUPPLIES	33,118
COMMERCIAL LIGHTING PRODUCTS LTD	37,312
COMPUGEN	206,458
CONTINENTAL SALES & RENTALS LTD	45,802
COPCAN CIVIL LTD	212,215
CORPORATE EXPRESS	122,206
CREST	742,182
CRIMESCENE EVIDENCE	28,915
CUBE GLOBAL STORAGE LTD	43,318
CUPE 2011	28,267
D R COELL & ASSOCIATES INC	34,272
D.L. BINS LTD	1,201,016
D.R. CLOUGH CONSULTING	25,881
DAVE MITCHELL & ASSOCIATES LTD	25,625
DAVID BUTCHER LAW CORP	79,376
DENBOW TRANSPORT LTD	58,957
DESJARDINS FINANCIAL SECURITY(Employer & employee contributions)	4,182,896
DISTRICT OF CENTRAL SAANICH	65,423
DON MANN EXCAVATING LTD	1,385,166
DOWNS CONSTRUCTION	130,230
DUNCAN CHRYSLER DODGE JEEP RAM LTD	158,567
DUNCAN ELECTRIC MOTOR LTD	73,179
ECOMM 911	2,004,740
E-COMM EMERGENCY COMM FOR BC INC	36,424
ECONOLITE CANADA INC	178,010
EDGES ON ICE	53,095
EECOL ELECTRIC LTD	630,386
ELI PASQUALE GROUP INC	31,495
ELLICE RECYCLE LTD	25,899
EMCO CORPORATION	664,639
ENGINEERING FOR KIDS VANCOUVER ISLAND	29,734

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, 2020

SUPPLIER NAME	AMOUNT PAID
ERP-ONE CONSULTING INC.	452,040
ESRI CANADA	102,842
EVERFITT MOVEMENT INC	46,087
FINNING	49,139
FIRST RESPONSE GLASS LTD	28,360
FLEXSTEEL INDUSTRIES	26,218
FLOCOR INC	110,204
FOOTPRINTS SECURITY PATROL INC	104,695
FORD CREDIT CANADA LEASING	26,421
FORTIS BC	394,935
FOUR STAR WATERWORKS LTD	53,926
FRED SURRIDGE LTD	198,586
FRONTLINE OUTFITTERS LTD	45,945
G & E CONTRACTING LTD	1,009,064
G WILLIAMS PLUMBING & HEATING LTD	77,720
GEOFFREY D. SIMAIR, BARRISTER & SOLICITOR	56,270
GFL ENVIRONMENTAL INC	28,604
GOLDER ASSOCIATES LTD	73,680
GRAPHIC OFFICE INTERIORS	89,837
GREATER VICTORIA HOUSING SOCIETY	33,019
GREATER VICTORIA PUBLIC LIBRARY	6,026,800
GREATER VICTORIA SCHOOL BOARD	72,137
GREATER VICTORIA VISITORS & CONVENTION BUREAU (Destination Greater Victoria)	165,536
GREENLINE HOSE & FITTINGS	31,435
GROUND EFFECTS LTD	74,561
GUILLEVIN INTERNATIONAL	114,019
GUTERMANN LEAK DETECTION	46,866
GVLRA/CUPE LTD TRUST BANKING (CUPE 2011 Long Term Disability Plan)	434,946
HABITAT SYSTEMS INC	26,692
HARRIS & COMPANY LLP	41,745
HAZMASTERS	34,259
HCMA ARCHITECTURE & DESIGN	278,106
HEIGHTSAFE FALL PROTECTION SYSTEMS LTD	27,963
HOULE ELECTRIC LTD	263,827
HYDRO-FORCE EXCAVATING LTD.	778,005
ICBC	27,455
ICONIX WATERWORKS LP	391,504
IDEAL CANOPY TENT & STRUCTURE LTD	46,149
IEL PROJECTS LTD	36,850
INDEPENDENT CONCRETE LTD	90,837
INDUSTRIAL PLASTICS & PAINTS	40,789
INDUSTRIAL SCIENTIFIC CANADA ULC	34,136
INNOV8 DIGITAL SOLUTIONS INC	29,992

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, 2020

SUPPLIER NAME	AMOUNT PAID
INSITUFORM TECHNOLOGIES LTD	1,169,846
INTERPROVINCIAL TRAFFIC	28,203
ISLAND APPLICATORS LTD	141,740
ISLAND ASPHALT COMPANY	3,384,565
ISLAND BMW	131,663
ISLAND JUNK SOLUTIONS LTD	33,615
ISLAND KEY COMPUTER LTD	51,960
ITI INTERNATIONAL TECHNOLOGY INTEGRATION	437,546
ITZIAR MANAGEMENT LTD	306,023
JENNER CHEVROLET BUICK GMC	544,789
JIM PATTISON INDUSTRIES LTD	89,068
JOHNSON CONTROLS CANADA	43,333
JOHNSTON DAVIDSON ARCHITECTURE	78,648
JSF TECHNOLOGIES INC	58,251
JUSTICE INSTITUTE OF BC	70,219
KAL TIRE	211,417
KENDRICK EQUIPMENT LTD	170,910
KERR WOOD LEIDAL ASSOCIATES LTD	97,054
KIRBY PHYSIOTHERAPIST CORP	71,556
KMS TOOLS AND EQUIPMENT	49,570
KPMG LLP	77,800
KRONOS CANADIAN SYSTEMS INC	57,493
LAWSON PRODUCTS	28,654
LEFT COAST HEALTH	58,253
LEHIGH MATERIALS	1,187,708
LEICA GEOSYSTEMS LTD	99,024
LIME DESIGN INC	40,991
LOCAL HAULING & CLEANUPS LTD	39,110
LOMBARD PRECAST INC	185,805
LORDCO AUTO PARTS	116,221
LUMBERWORLD OPERATIONS LTD	63,154
MACNUTT ENTERPRISES LTD	141,130
MAINROAD MAINTENANCE PRODUCTS	64,195
MAXIMUS CANADA	29,399
MCELHANNEY LTD	520,401
MD CHARLTON LTD	165,082
MEGAPOWER INSTALLATIONS LTD	550,601
MEGSON FITZPATRICK INSURANCE INC	890,139
MERTIN NISSAN LTD	29,181
METCHOSIN CONTRACTING	70,293
MFR RESOLUTIONS CONSULTING CORP	29,040
MICHELIN NORTH AMERICA CANADA INC	53,848
MICHELL EXCAVATING LTD	29,637
MICRO FOCUS SOFTWARE (CANADA) INC	137,218

**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, 2020**

SUPPLIER NAME	AMOUNT PAID
MICROSERVE	142,768
MICROSOFT STORE	434,220
MINISTRY OF TRANSPORTATION & INFRASTRUCTURE	62,952
MYRA SYSTEMS	3,024,141
ND GRAPHICS LTD	64,736
NOVA POLE INTERNATIONAL	62,727
NOVUS PLANTS LTD	115,926
NUMBER TEN ARCHITECTURAL GROUP	96,554
NUTRIEN AG SOLUTIONS (CANADA)	98,634
OAKCREEK GOLF & TURF INC	100,122
OLD ISLAND PEST CONTROL	26,904
ONE HOUR CLEANERS	40,815
OPEN ROAD MAZDA PORT MOODY	40,198
OPTIMAL COMPUTING INTERNATIONAL INC	215,558
ORACLE CANADA ULC	271,066
ORGANIZED CRIME AGENCY OF BC	47,099
OUT OF THE BLUE DESIGNS	51,237
P&R TRUCK CENTRE LTD	105,520
PACIFIC COAST FIRE EQUIPMENT	88,372
PARSONS INC	126,924
PAW PACIFIC AUDIO WORKS LTD	31,661
PERFECTIONS	50,802
PETERBILT PACIFIC INC	35,504
PETRO-CANADA LUBRICANTS INC	30,151
PINNACLE FITNESS	30,519
PITNEYWORKS	158,132
PRAIRIE COAST EQUIPMENT	35,719
PRAIRIE TURF EQUIPMENT	75,689
PRE LABS INC	141,183
PRIMECORP	186,983
PRINTERS PLUS	61,509
PRISM ENGINEERING	39,140
PROCUREMENT LAW OFFICE	34,208
PROFIRE EMERGENCY EQUIPMENT	41,646
PULVER CRAWFORD MUNROE LLP	42,588
QUEENSWOOD CONSULTING GROUP LTD	130,822
R & L CONCRETE CORING LTD	39,331
RADIO WORKS COMMUNICATIONS INC	44,202
RADIUS INDUSTRIAL WORKS INC	90,345
RALMAX CONTRACTING LTD	1,452,049
RAMPART INTERNATIONAL CORPORATION	40,546
RATIO ARCHITECTURE INTERIOR DESIGN	54,941
RAYLEC POWER LTD	37,643
READ JONES CHRISTOFFERSEN CONSULTING ENG	61,047

**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, 2020**

SUPPLIER NAME	AMOUNT PAID
RECEIVER GENERAL CRA (employer's EI & CPP contribution only)	4,126,091
RECTEC INDUSTRIES INC	97,361
REFRIGERATIVE SUPPLY LTD	70,336
REIMAIR CONSULTING LTD	54,452
RENCHER GOLF SERVICES INC	76,187
REPORTSNOW INC	30,785
RICHARDSON SPORT INC	26,842
ROGERS MEDIA INC	29,966
ROLLINS MACHINERY LTD	261,809
RYZUK GEOTECHNICAL	101,725
SAANICH LANDSCAPING LTD	39,035
SCHOOL DISTRICT NO. 63	45,421
SHAPE PROPERTY MANAGEMENT CORP	230,980
SHAW CABLESYSTEMS	35,429
SIGMA SAFETY CORP	93,479
SNC LAVALIN INC	101,062
SOLIDCAD SOLUTIONS	54,995
SOUTH ISLAND PROSPERITY PARTNERSHIP	184,462
SPECIMEN TREES WHOLESAL NURSERIES LTD	34,668
SPI HEALTH & SAFETY INC	47,879
STAND UP USA INC	28,500
STANTEC CONSULTING LTD	603,007
STEEVES & ASSOCIATES	28,198
STERLING FLEET OUTFITTERS INC	29,309
STEWART MCDANNOLD STUART	115,933
SUBURBAN MOTORS LTD	101,893
SUNBELT RENTALS OF CANADA INC	141,922
SUNCOR ENERGY PRODUCTS PARTNERSHIP	1,082,385
SUPER SAVE ENTERPRISES LTD	32,238
SURESPAN STRUCTURES LTD	26,704
SUTTON ROAD MARKING LTD	285,521
SWING TIME DISTRIBUTORS LTD	57,481
TC PUBLICATION LIMITED PARTNERSHIP	31,630
TEDFORD OVERHEAD DOORS	26,271
TELUS	871,927
TEMPEST DEVELOPMENT GROUP	89,128
THE HOME DEPOT	40,775
THE JOHN HOWARD SOCIETY OF VICTORIA	25,000
THINK COMMUNICATIONS	149,523
THURBER ENGINEERING LTD	66,621
TIN BOX ENERGY SOFTWARE	57,019
TITAN SPORT SYSTEMS LTD	88,551
TKA&D ARCHITECTURE & DESIGN INC	121,935
TOWER FENCE PRODUCTS LTD	51,611
TRANSTECH DATA SERVICES	44,700

**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, 2020**

SUPPLIER NAME	AMOUNT PAID
UNITED ENGINEERING LTD	28,363
UNITED RENTALS	74,915
UNIVERSAL SHEET METAL LTD	541,959
URBAN SYSTEMS LTD	996,575
VALLEY TRAFFIC SYSTEMS	69,025
VFA CANADA CORPORATION	54,494
VICTORIA CONTRACTING & MUN MAINT CORP	28,442
VICTORIA DRAIN SERVICES	32,856
VICTORIA LANDSCAPE-GRAVEL MART LTD	48,621
VICTORIA NISSAN LTD	27,606
VICTORIA PLAYCO INSTALLATIONS LTD	31,697
VIMAR EQUIPMENT LTD	39,657
VP SYSTEMS LTD	42,519
WASTE MANAGEMENT	56,992
WAYFINDER CONSULTING INC	29,250
WEE BEE HAULING AND SERVICES LTD	980,104
WEIR MINERALS	27,751
WESTERN EQUIPMENT LTD	35,284
WESTERN GRATER CONTRACTING LTD	42,728
WESTERN TRAFFIC LTD	732,383
WILLE DODGE CHRYSLER LTD	50,669
WILSON & PROCTOR LTD	44,962
WINDLEY CONTRACTING (2010) LIMITED	3,421,067
WISHBONE INDUSTRIES LTD	62,056
WORKSAFE BC	1,986,311
WSP CANADA INC	130,013
X10 NETWORKS	869,268
XEROX CANADA LTD	111,843
ZEEMAC VEHICLE LEASE LTD	46,717
<hr/>	
TOTAL OVER \$25,000	96,717,804
TOTAL \$25,000 OR UNDER	<u>5,882,849</u>
GRAND TOTAL	<u><u>\$102,600,653</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, 2020**

**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, 2020

RECIPIENT	AMOUNT
BLINKINSOP 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
COMMUNITY SOCIAL PLANNING COUNCIL	10,000
CORDOVA BAY ASSOCIATION FOR COMMUNITY AFFAIRS	1,600
CREATIVELY UNITED FOR THE PLANET SOCIETY	1,650
CRISIS INTERVENTION & PUBLIC INFORMATION SOCIETY OF GREATER VICTORIA	5,000
FALAISE COMMUNITY ASSOCIATION	1,600
FRIENDS OF BOWKER CREEK SOCIETY	1,500
FRIENDS OF MT DOUGLAS PARK SOCIETY	1,100
GORDON HEAD RESIDENTS ASSOCIATION	2,150
GORGE TILlicUM COMMUNITY ASSOCIATION	2,150
GOWARD HOUSE SOCIETY	20,000
GREATER VICTORIA BIKE TO WORK SOCIETY	4,500
GREATER VICTORIA VISITORS & CONVENTION BUREAU (Destination Greater Victoria)	20,500
GREATER VICTORIA VOLUNTEER SOCIETY	10,000
HALIBURTON COMMUNITY ORGANIC FARM SOCIETY	8,500
HORTICULTURE CENTRE OF THE PACIFIC	130,000
LIFECYCLES PROJECT SOCIETY	15,000
MOUNT DOUGLAS SECONDARY SCHOOL	945
MT TOLMIE COMMUNITY ASSOCIATION	1,600
MT VIEW COLQUITZ COMMUNITY ASSOCIATION	1,600
NORTH QUADRA COMMUNITY ASSOCIATION	1,600
PENINSULA STREAMS SOCIETY	15,000
QUADRA CEDAR HILL COMMUNITY ASSOCIATION	2,150
RESIDENTS ASSOCIATION OF STRAWBERRY VALE	2,150
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	15,000
SAANICH VOLUNTEER SERVICES SOCIETY	46,368
SHELBOURNE COMMUNITY KITCHEN SOCIETY	10,000
SILVER THREADS SERVICE	59,225
ST ANDREWS HIGH SCHOOL	320
VANCOUVER ISLAND SOUTH FILM & MEDIA COMMISSION	25,000
VICTORIA & VANCOUVER ISLAND GREEK COMMUNITY	2,000
VICTORIA SEXUAL ASSAULT CENTRE	25,000
VICTORIA NATIVE FRIENDSHIP CENTRE - BRUCE PARISIAN LIBRARY	3,000
	<u>\$ 509,808</u>

