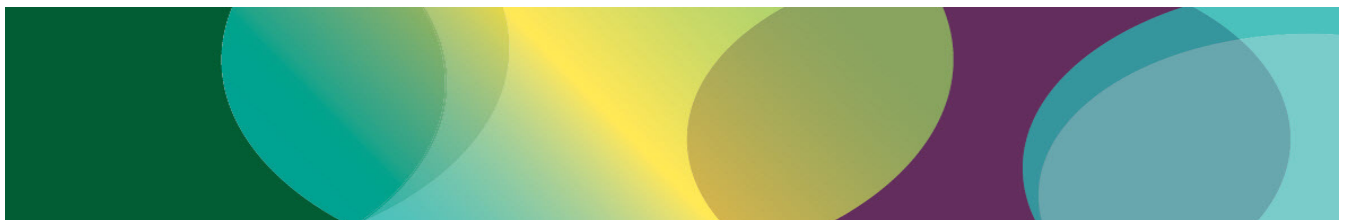




2018
STATEMENT OF
FINANCIAL
INFORMATION
(Pursuant to the Financial Information Act)

“Serving the People”



THE CORPORATION OF THE DISTRICT OF SAANICH

2018 Statement of Financial Information

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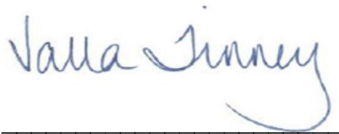
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THE CORPORATION OF THE DISTRICT OF SAANICH

STATEMENT OF FINANCIAL INFORMATION APPROVAL

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.



Valla Tinney, FCPA, FCGA
Director of Finance

June 4, 2019

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 13, 2019



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INDEPENDENT AUDITORS' REPORT

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

Opinion

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

- the statement of financial position as at December 31, 2018
- the statement of operations and accumulated surplus for the year then ended
- the statement of change in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2018 and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

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



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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

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

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants

Victoria, Canada
May 13, 2019

THE CORPORATION OF THE DISTRICT OF SAANICH

STATEMENT OF FINANCIAL POSITION

December 31, 2018, with comparative information for 2017

	2018	2017
Financial assets:		
Cash and cash equivalents (note 2)	\$ 95,042,171	\$ 104,308,680
Investments (note 2)	104,345,259	84,893,025
Receivables:		
Property taxes	1,924,378	2,088,635
Board of Cemetery Trustees of Greater Victoria (note 3b)	821,814	884,041
Accounts receivable	14,032,042	13,478,042
MFA cash deposit (note 4)	617,914	596,433
Other assets	7,619	6,797
	<u>216,791,197</u>	<u>206,255,653</u>
Financial liabilities:		
Accounts payable and accrued liabilities	11,908,234	16,288,255
Accrued employee benefit obligations (note 5)	18,045,439	16,703,539
Debt (note 3)	34,014,828	35,856,122
Deferred revenue (note 6)	21,280,461	19,473,796
Deposits and prepayments	14,769,920	11,963,909
	<u>100,018,882</u>	<u>100,285,621</u>
Net financial assets	116,772,315	105,970,032
Non-financial assets:		
Inventories of supplies	1,958,421	1,890,081
Prepaid expenses	1,238,500	1,034,693
Tangible capital assets (note 9)	865,964,467	851,737,575
	<u>869,161,388</u>	<u>854,662,349</u>
Contingent liabilities, contracts and commitments (notes 4, 11 and 12)		
Accumulated surplus (note 10)	<u>\$ 985,933,703</u>	<u>\$ 960,632,381</u>

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



Director of Finance

THE CORPORATION OF THE DISTRICT OF SAANICH

STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

Year ended December 31, 2018, with comparative information for 2017

	Budget (note 13)	2018	2017
Revenue:			
Taxes (note 7)	\$ 122,259,870	\$ 122,321,935	\$ 117,594,301
Grants in lieu of taxes	2,453,500	2,572,116	2,416,030
Sales of services	19,781,510	20,613,810	19,897,971
Revenue from own sources	9,115,930	13,171,324	12,472,690
Transfers from other governments (note 8)	1,660,840	1,617,946	1,777,289
Sale of water	19,623,660	19,842,712	18,731,765
Water service charges	1,679,400	1,707,405	1,681,581
Sewer user charges	21,523,420	21,191,214	18,901,240
Grants and contributions	6,684,000	7,573,117	13,735,590
Developer contributions	-	5,163,197	5,344,725
Development cost charges (note 6)	948,000	364,438	-
Sub-regional parks reserve (note 6)	212,613	212,614	212,613
Other	415,155	891,690	807,210
Total revenue	206,357,898	217,243,518	213,573,005
Expenses:			
General government services	22,117,206	19,029,400	16,770,535
Protective services	58,078,173	58,766,380	56,111,109
Engineering and public works	22,199,888	25,759,099	26,639,750
Refuse collection	6,969,550	6,860,145	6,502,197
Community planning	3,658,510	3,212,254	2,658,119
Recreation, parks and cultural	40,589,812	42,321,285	41,547,026
Water utility	16,202,160	17,738,210	16,790,012
Sewer utility	17,659,893	18,178,258	16,261,783
Other fiscal services	96,625	77,165	72,177
Total expenses	187,571,817	191,942,196	183,352,708
Annual surplus	18,786,081	25,301,322	30,220,297
Accumulated surplus, beginning of year	960,632,381	960,632,381	930,412,084
Accumulated surplus, end of year	\$ 979,418,462	\$ 985,933,703	\$ 960,632,381

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, 2018, with comparative information for 2017

	Budget	2018	2017
Annual surplus	\$ 18,786,081	\$ 25,301,322	\$ 30,220,297
Acquisition of tangible capital assets	(80,054,300)	(28,990,615)	(24,933,322)
Developer contributions of tangible capital assets	-	(5,163,197)	(5,344,725)
Amortization of tangible capital assets	19,445,000	19,216,650	19,406,889
Loss on disposal of tangible capital assets	-	710,270	182,139
	(60,609,300)	(14,226,892)	(10,689,019)
Purchase of inventories of supplies	-	(68,340)	(64,719)
Purchase of prepaid expenses	-	(203,807)	(246,858)
	-	(272,147)	(311,577)
Change in net financial assets	(41,823,219)	10,802,283	19,219,701
Net financial assets, beginning of year	105,970,032	105,970,032	86,750,331
Net financial assets, end of year	\$ 64,146,813	\$ 116,772,315	\$ 105,970,032

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, 2018, with comparative information for 2017

	2018	2017
Cash provided by (used in):		
Operating Activities:		
Annual surplus	\$ 25,301,322	\$ 30,220,297
Items not involving cash:		
Amortization	19,216,650	19,406,889
Developer contributions of tangible capital assets	(5,163,197)	(5,344,725)
Actuarial adjustment on debt	(501,542)	(450,466)
Accrued employee benefit obligations	1,341,900	904,582
Loss on disposal of tangible capital assets	710,270	182,139
Change in non-cash assets and liabilities:		
Property taxes receivable	164,257	193,147
Board of Cemetery Trustees receivable	62,227	59,263
Accounts receivable	(554,000)	291,429
Other assets	(822)	-
Accounts payable and accrued liabilities	(4,380,021)	1,791,107
Deferred revenue	1,806,665	(3,164,047)
Deposits and prepayments	2,806,011	678,753
Inventories of supplies	(68,340)	(64,719)
Prepaid expenses	(203,807)	(246,858)
Net change in cash from operating activities	40,537,573	44,456,791
Capital Activities:		
Cash used to acquire tangible capital assets	(28,990,615)	(24,933,322)
Investing Activities:		
Net decrease in investments	(19,452,234)	2,235,999
Financing Activities:		
MFA cash deposit	(21,481)	(58,447)
Debt issued	1,582,000	6,831,798
Capital lease repaid	-	(3,587)
Debt repaid	(2,859,525)	(2,470,826)
Debt repaid (Board of Cemetery Trustees)	(62,227)	(59,263)
Net change in cash from financing activities	(1,361,233)	4,239,675
Increase (decrease) in cash and cash equivalents	(9,266,509)	25,999,143
Cash and cash equivalents, beginning of year	104,308,680	78,309,537
Cash and cash equivalents, end of year	\$ 95,042,171	\$ 104,308,680

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, 2018

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

1. Significant accounting policies:

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

a) Reporting entity:

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

b) Basis of accounting:

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

c) Cash and cash equivalents:

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

d) Investments:

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

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2018

1. Significant accounting policies (continued):

d) Investments (continued):

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

e) Deferred revenue:

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

f) Deposits and prepayments:

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

g) Debt:

Debt is recorded net of repayments and actuarial adjustments.

h) Employee future benefits:

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

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

i) Government transfers:

Government transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made, except when and to the extent the transfer gives rise to an obligation that meets the definition of a liability.

Transfers received for which expenses are not yet incurred are included in deferred revenue.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2018

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:

Loan guarantees are accounted for and reported as contingent liabilities.

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, 2018

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 District 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, 2018

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:

	2018	2017
Cash and cash equivalents:		
Cash	\$ 56,322,104	\$ 83,707,837
Bankers' acceptances, deposit notes, Municipal Finance Authority money market fund	38,720,067	20,600,843
	95,042,171	104,308,680
Short-term investments:		
Bankers' acceptances, guaranteed investment certificates, deposit notes	50,999,619	17,428,930
Long-term investments:		
Deposit notes and debentures	9,503,907	24,377,285
Municipal Finance Authority bond, intermediate bond fund	43,841,733	43,086,810
	53,345,640	67,464,095
Total investments	104,345,259	84,893,025
Total cash, cash equivalents and investments	\$ 199,387,430	\$ 189,201,705

The Cash balance consists of bank accounts and a high interest savings account opened the late fall of 2018 with an effective interest rate of 2.52% as of December 31, 2018. Bankers' acceptances, guaranteed investment certificates, money market fund and bonds had effective yields from 1.25% to 2.77% (2017 – 1.05% to 2.82%) maturing from 2019 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, 2018

3. Debt:

	2018	2017
Debt principal:		
Short term	\$ 3,948,010	\$ 3,401,289
Long term	30,066,818	32,454,833
	\$ 34,014,828	\$ 35,856,122

- a) While the gross debenture debt issued as at December 31, 2018 was \$49,391,330 (2017 - \$49,554,700), 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 \$3,110,000 and MFA 5-year equipment financing in the amount of \$838,010, both bearing interest at 2.80% (2017 - 1.94%).

- 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 2018 the debt and the receivable balance recorded in the financial statements is \$821,814 (2017 - \$884,041). At December 31, 2018 the Board also had an outstanding demand loan of \$1,196,655 (2017 - \$1,819,791) with the Bank of Montreal. The Corporation's guarantee portion of both the long term debt and demand loan is \$1,009,235 (2017 - \$1,351,916).
- c) Principal payments on debt for the next five years are as follows:

	General	Sewer	Total
2019	\$ 5,578,859	\$ 491,977	\$ 6,070,836
2020	2,499,261	454,903	2,954,164
2021	2,257,180	454,903	2,712,083
2022	1,855,851	454,903	2,310,754
2023	1,770,368	424,938	2,195,306

Interest on debt ranges from 1.55% to 3.73% with maturity dates from April 9, 2019 to October 4, 2032. Interest expense on debt during the year was \$1,241,359 (2017 - \$1,160,849).

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2018

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, 2018, there were contingent demand notes of \$1,755,622 (2017 - \$1,714,668) 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:

	2018	2017	Increase (Decrease)
Vacation pay and banked overtime	\$ 2,994,700	\$ 2,140,115	\$ 854,585
Accumulated sick leave and retirement benefit payments	13,418,900	14,563,424	(1,144,524)
Accrued benefit obligation	16,413,600	16,703,539	(289,939)
Add unamortized net actuarial gain	1,631,839	-	1,631,839
Accrued employee benefit obligations, end of year	18,045,439	16,703,539	1,341,900
Less funded amount	(9,574,841)	(8,859,357)	(715,484)
Total unfunded employee benefit obligations	\$ 8,470,598	\$ 7,844,182	\$ 626,416

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 in 2018 and 2019)

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2018

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

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

	2018	2017
Accrued benefit obligations:		
Balance, beginning of year	\$ 16,703,539	\$ 15,798,957
Current service cost	1,210,500	1,275,932
Interest cost	549,000	493,889
Benefits paid	(970,600)	(1,133,561)
Actuarial gain on event-driven liabilities	553,000	-
Actuarial loss	-	268,322
Balance, end of year	\$ 18,045,439	\$ 16,703,539

For 2018, the accrued benefit obligations and the benefit costs were estimated by actuarial valuation by an independent actuarial firm. The Corporation performed its own actuarial valuation for 2017 and prior year obligations. For event-driven liabilities, actuarial gains or losses are immediately recognized.

Key estimates used in the valuation:

	2018	2017
Discount rates	3.20%	3.15%
Expected future inflation rates	2.50%	2.25%
Expected wage and salary increases	2.5% to 5.9%	2.6% to 4.5%

The Corporation and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustees 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, 2018, the Plan has about 197,000 active members and approximately 95,000 retired members. Active members include approximately 39,000 contributors from local governments.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2018

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

The most recent valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rates remained unchanged.

The Corporation paid \$10,214,606 (2017 - \$9,316,909) for employer contributions while employees contributed \$8,106,607 (2017 - \$7,224,204) to the Plan in fiscal 2018.

The next valuation will be as at December 31, 2018, with results available in 2019.

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, 2017. At December 31, 2017, the total plan provision for approved and unreported claims was \$17,177,300 with a plan surplus of \$3,852,873. The actuary does not attribute portions of the unfunded liability to individual employers. The Corporation paid \$483,395 (2017 - \$463,030) for employer contributions and the Corporation's employees paid \$489,722 (2017 - \$463,559) for employee contributions to the plan in 2018.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2018

6. Deferred revenue:

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

	2018	2017
Development cost charges:		
Balance, beginning of year	\$ 14,817,577	\$ 18,002,782
Investment income	291,794	204,819
Fees and contributions	626,023	1,713,010
Amounts spent on projects and recorded as revenue	(364,438)	-
Transferred to reserve fund	-	(5,103,034)
Balance, end of year	15,370,956	14,817,577
Sub-regional parks reserve:		
Balance, beginning of year	1,229,164	1,162,013
Investment income	26,600	16,579
Fees and contributions	681,600	263,185
Amounts spent on projects and recorded as revenue	(212,614)	(212,613)
Balance, end of year	1,724,750	1,229,164
General operating fund deferred revenue	4,184,755	3,368,355
Capital fund deferred revenue	-	58,700
Total deferred revenue	\$ 21,280,461	\$ 19,473,796

During the year, Council and the Province approved the transfer of funds from development cost charges to a reserve fund established for capital purposes.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2018

7. Taxation:

a) Taxes

	2018	2017
General Purpose:		
Property Tax	\$ 120,641,750	\$ 116,000,039
Utility 1% Tax	1,432,707	1,380,145
	122,074,457	117,380,184
Special Assessments:		
Cadboro Bay Village Business Improvement Area	20,000	20,000
	20,000	20,000
Hotel Room Tax:		
Tourism Victoria – Destination Marketing Commission	227,478	194,117
	\$ 122,321,935	\$ 117,594,301

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.

	2018	2017
Provincial Government - school taxes	\$ 49,971,231	\$ 48,089,501
Capital Regional District	9,299,660	9,100,588
Capital Regional Hospital District	8,426,815	8,264,922
Municipal Finance Authority	7,396	6,409
B.C. Assessment Authority	1,568,011	1,474,427
B.C. Transit Authority	7,632,885	7,784,936
	\$ 76,905,998	\$ 74,720,783

8. Government transfers:

	2018	2017
Operating transfers:		
Federal	\$ 12,724	\$ 11,729
Provincial	1,605,222	1,765,560
	\$ 1,617,946	\$ 1,777,289

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2018

9. Tangible capital assets:

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

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

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

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2018

9. Tangible capital assets (continued):

Cost	Balance at December 31, 2016	Additions	Disposals and transfers	Balance at December 31, 2017
Land	\$ 290,586,960	\$ 3,342,235	\$ 18,750	\$ 293,910,445
Vehicles, machinery and equipment	56,361,110	7,392,298	2,316,123	61,437,285
Buildings and building improvements	128,429,053	3,873,585	-	132,302,638
Park infrastructure	41,378,910	1,912,731	30,251	43,261,390
Drainage infrastructure	195,325,970	4,192,396	-	199,518,366
Roads infrastructure	191,802,111	9,508,257	-	201,310,368
Water infrastructure	136,174,240	6,198,956	28,078	142,345,118
Sewer infrastructure	153,407,933	3,404,067	-	156,812,000
Assets under construction	21,462,432	12,026,890	21,462,432	12,026,890
Total	\$ 1,214,928,719	\$ 51,851,415	\$ 23,855,634	\$ 1,242,924,500

Accumulated amortization	Balance at December 31, 2016	Disposals	Amortization expense	Balance at December 31, 2017
Vehicles, machinery and equipment	\$ 30,943,002	\$ 2,049,600	\$ 4,638,545	\$ 33,531,947
Buildings and building improvements	39,820,466	-	2,639,077	42,459,543
Park infrastructure	26,550,313	29,839	1,358,724	27,879,198
Drainage infrastructure	80,382,643	-	2,512,504	82,895,147
Roads infrastructure	81,083,157	-	4,460,524	85,543,681
Water infrastructure	50,515,840	20,688	1,902,331	52,397,483
Sewer infrastructure	64,584,742	-	1,895,184	66,479,926
Assets under construction	-	-	-	-
Total	\$ 373,880,163	\$ 2,100,127	\$ 19,406,889	\$ 391,186,925

	Net book value December 31, 2016	Net book value December 31, 2017
Land	\$ 290,586,960	\$ 293,910,445
Vehicles, machinery and equipment	25,418,108	27,905,338
Buildings and building improvements	88,608,587	89,843,095
Park infrastructure	14,828,597	15,382,192
Drainage infrastructure	114,943,327	116,623,219
Roads infrastructure	110,718,954	115,766,687
Water infrastructure	85,658,400	89,947,635
Sewer infrastructure	88,823,191	90,332,074
Assets under construction	21,462,432	12,026,890
Total	\$ 841,048,556	\$ 851,737,575

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2018

9. Tangible capital assets (continued):

a) Assets under construction

Assets under construction having a value of \$13,819,251 (2017 - \$12,026,890) 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 \$5,163,197 (2017 - \$5,344,725) comprised of land in the amount of \$794,948 (2017 - \$3,333,735), drainage, parks and transportation infrastructure \$3,016,458 (2017 - \$1,008,767), and water and sewer infrastructure in the amount of \$1,351,791 (2017 - \$474,100). Contributed assets capitalized in 2018 were \$4,370,990 (2017 - \$4,816,602) and the remaining \$792,207 (2017 - \$528,123) 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 2018 or 2017.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2018

10. Accumulated surplus:

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

	2018	2017
Surplus:		
Invested in tangible capital assets	\$ 832,771,452	\$ 816,765,494
Operating funds	26,422,798	22,340,665
Capital funds	40,157,788	45,690,853
Unfunded employee benefit obligations	(8,470,598)	(7,844,182)
Total surplus	890,881,440	876,952,830
Appropriated surplus set aside for:		
Insurance	2,315,300	2,315,300
Future expenses	4,748,546	9,485,478
Working capital	4,450,000	4,450,000
Total appropriated surplus	11,513,846	16,250,778
Reserve funds set aside for specific purpose by Council:		
Land sales fund	2,484,857	2,789,212
Public safety and security fund	2,507,604	2,743,352
Carbon neutral fund	671,619	782,033
Equipment depreciation fund	6,348,126	6,451,013
Capital works fund	37,183,881	30,749,934
Commonwealth pool operating fund	213,386	479,175
Commonwealth pool high performance repair and replacement fund	212,305	188,094
Facility replacement fund	12,014,502	8,277,122
Computer hardware and software fund	7,340,750	5,565,901
Sayward gravel pit fund	1,852,946	1,812,411
Specific area capital project fund	4,552,665	4,571,301
Water capital fund	4,064,270	901,003
Sewer capital fund	4,091,506	2,118,222
Total reserve funds	83,538,417	67,428,773
	\$ 985,933,703	\$ 960,632,381

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2018

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 (2017 - \$2,315,300) to provide for claims, and also maintains insurance coverage to provide for insured claims should they exceed \$2,000,000 in any year.
- d) The Corporation has provided a 50% loan guarantee in respect of a Bank of Montreal demand loan of the Board of Cemetery Trustees of Greater Victoria. The guarantee covers a demand loan balance of up to \$1,900,000 (the Corporation's share: \$950,000). The loan bears interest at the Bank's prime lending rate plus 0.5%, calculated monthly. The loan has fixed monthly payments of \$12,741 including both principal and interest. As of December 31, 2018 the balance of the demand loan was \$1,196,655 (2017-\$1,819,791) with the Corporation's share of that balance being \$598,328 (2017 - \$909,896). In the Corporation's view, no provision for loss is required at this time.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2018

12. Contracts and commitments:

At December 31, 2018, the following major contracts were in progress:

	Total amount of contract	Paid or accrued
Purchase of vehicles and equipment	\$ 2,903,338	\$ 420,874
Consulting and Parks and Public Works projects	11,535,959	6,695,157
Facilities projects	2,284,816	813,548

Commitments:

- a) The Corporation has a liability to the Capital Regional District of \$212,613 for the Haro Wood property purchase. The payment term remaining is one year, ending September 2019, at \$212,613 per annum.
- b) The Corporation has contracted with Ravine Equities Inc. for the lease of property at Uptown to be used as library (Emily Carr Library). The term of the lease is for 10 years ending December 2023, at \$197,120 for the first five years and \$213,646 for subsequent five years.
- c) 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 reaching \$261,173 per annum for the last five years.
- d) 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 2019 is \$1,459,320.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2018

13. Budget data:

The budget data presented in these financial statements is based upon the 2018-2022 Financial Plan adopted by Council May 14, 2018. 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	\$ 162,576,500
Total Water Utility revenues per Financial Plan	21,700,300
Total Sewer Utility revenues per Financial Plan	22,394,200
Add:	
Net Fleet revenues recorded as gross per PSAB	762,710
Reserve transfers recognized as revenues per PSAB	1,160,613
Less:	
Inter departmental revenues netted against expenses per PSAB	(2,236,425)
Total revenue	206,357,898
Expenses:	
Total General expenses per Financial Plan	160,502,200
Total Water Utility expenses per Financial Plan	16,474,700
Total Sewer Utility expenses per Financial Plan	18,412,500
Less:	
Reserve expenditure recognized as transfers per PSAB	(5,581,158)
Inter departmental revenues netted against expenses per PSAB	(2,236,425)
Total expenses	187,571,817
Annual surplus	\$ 18,786,081

14. Comparative figures:

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

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2018

15. Segmented information:

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

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

General Government

The General Government Operations provide the functions of Corporate Services and Administration; Finance; Building, Bylaw, Licensing & Legal Services; Human Resources; Tax Collection; Civic Centre Maintenance, and other functions categorized as non-departmental.

Protective Services

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

Engineering and Public Works

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

Planning

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

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2018

15. Segmented information (continued):

Parks, Recreation and Culture

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

Water and Sewer

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

Statement of Segmented Information

The following statement provides additional financial information for the foregoing functions. Taxation and grants in lieu of taxes are apportioned to the functions based on their share of net departmental budgeted expenditures in the 2018 - 2022 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, 2018

15. Segmented information (continued):

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

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2018

15. Segmented information (continued):

2017	General Government	Protective Services	Engineering and Public works	Planning	Parks, Recreation and Culture	Water and Sewer	Reserve Funds	Total
Revenue:								
Taxes	\$ 17,917,100	\$ 49,246,576	\$ 20,816,115	\$ 2,502,490	\$ 27,112,020	\$ -	\$ -	\$ 117,594,301
Grants in lieu of taxes	368,115	1,011,794	427,677	51,415	557,029	-	-	2,416,030
Sales of services	-	917,834	6,123,415	-	12,856,722	-	-	19,897,971
Other revenue from own sources	3,920,251	2,743,748	734,793	4,054,274	279,835	-	739,789	12,472,690
Transfers from other governments	-	1,655,897	-	109,663	11,729	-	-	1,777,289
Sale of water and charges	-	-	-	-	-	20,413,346	-	20,413,346
Sewer user charge	-	-	-	-	-	18,901,240	-	18,901,240
Grants and contributions	-	40,000	1,421,493	-	10,000	787,022	11,477,075	13,735,590
Development cost charges	-	-	-	-	-	-	-	-
Developer contribution	-	-	4,627,739	-	-	716,986	-	5,344,725
Sub-regional park fund	212,613	-	-	-	-	-	-	212,613
Other	31,500	-	339,285	-	-	436,425	-	807,210
	22,449,579	55,615,849	34,490,517	6,717,842	40,827,335	41,255,019	12,216,864	213,573,005
Expenses:								
Salaries, wages and benefits	12,765,667	49,033,701	12,574,491	2,480,098	20,921,087	4,439,775	-	102,214,819
Goods and services	2,024,455	5,151,794	5,928,681	167,332	8,204,811	22,232,758	-	43,709,831
Interest and financial charges	53,922	3,062	565,526	-	310,110	268,906	-	1,201,526
Other	1,208,771	-	-	-	6,141,035	-	-	7,349,806
Capital expenditures	71,981	392,407	5,552,537	-	2,069,603	1,383,309	-	9,469,837
Amortization	717,916	1,530,145	8,520,712	10,689	3,900,380	4,727,047	-	19,406,889
	16,842,712	56,111,109	33,141,947	2,658,119	41,547,026	33,051,795	-	182,352,708
Annual surplus (deficit)	5,606,867	(495,260)	1,348,570	4,059,723	(719,691)	8,203,224	12,216,864	30,220,297
Accumulated surplus, beginning of year								930,412,084
Accumulated surplus, end of year								\$ 960,632,381

**THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF DEBTS
For the year ended December 31, 2018**

BYLAW NUMBER	GENERAL	SEWER	TOTAL	INTEREST RATE	MATURITY DATE
					Year
3197		\$73,404	\$73,404	2.00%	2019
9474	600,000		600,000	2.80%	2019
9475	150,000		150,000	2.80%	2019
9476	950,000		950,000	2.80%	2019
9531	100,000		100,000	2.80%	2019
9532	800,000		800,000	2.80%	2019
9533	510,000		510,000	2.80%	2019
3257	566,759		566,759	1.55%	2020
3292	390,843		390,843	1.80%	2020
3363	1,124,424		1,124,424	1.75%	2021
Resolution	567,074		567,074	2.80%	2021
3466	557,067	195,886	752,953	2.25%	2022
Resolution	98,936		98,936	2.80%	2022
Resolution	172,000		172,000	2.80%	2023
3968	1,551,139		1,551,139	3.00%	2024
3726	949,177		949,177	3.35%	2025
3726		620,806	620,806	3.73%	2025
3771	5,035,445		5,035,445	3.65%	2026
3853		501,556	501,556	2.90%	2027
4163	794,799		794,799	3.41%	2028
8409	821,814		821,814	2.10%	2028
3968	2,048,610	1,674,345	3,722,955	3.00%	2029
4061	4,741,041	2,473,034	7,214,075	2.60%	2031
4163	2,649,454		2,649,454	2.80%	2032
4199	2,077,739	1,419,350	3,497,089	3.15%	2032
	(176,683)	(23,191)	(199,874)	Accrued actuarial gains	
TOTAL	<u>\$27,079,638</u>	<u>\$6,935,190</u>	<u>\$34,014,828</u>		

**THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS
For the year ended December 31, 2018**

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, 2018 is \$ 598,328. 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, 2018**

ELECTED OFFICIAL		REMUNERATION	EXPENSE* ALLOWANCE	TOTAL	EXPENSES INCURRED FOR MEETINGS, COURSES & CONFERENCES
Atwell, Richard	Mayor (former) ¹	\$ 58,303	\$ 29,151	\$ 87,454	\$ -
Brice, Susan	Councillor	27,540	13,770	41,310	250
Brownoff, Judy	Councillor	27,540	13,770	41,310	5,565
Chambers, Nathalie	Councillor ³	4,237	2,118	6,355	-
de Vries, Zac	Councillor ³	4,237	2,118	6,355	-
Harper, Karen	Councillor	27,540	13,770	41,310	1,112
Haynes, Fred	Mayor (current) ²	33,855	16,928	50,783	350
Mersereau, Rebecca	Councillor ³	4,237	2,118	6,355	-
Murdock, Dean	Councillor ⁴	23,409	11,704	35,113	3,874
Plant, Colin	Councillor	27,540	13,770	41,310	4,665
Sanders, Vicki	Councillor ⁴	23,409	11,704	35,113	5,921
Taylor, Ned	Councillor ³	4,237	2,118	6,355	-
Wergeland, Leif	Councillor ⁴	23,409	11,704	35,113	-
		\$ 289,493	\$ 144,743	\$ 434,236	\$ 21,737

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

¹ Reported from January 1, 2018 – November 4, 2018.

² New mayor sworn in effective November 5, 2018; formerly a councillor. Reported amounts represent full calendar year.

³ New councillors sworn in effective November 5, 2018. Reported amounts represent the period November 5, 2018 – December 31, 2018.

⁴ Term ended November 4, 2018.

THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2018

EMPLOYEE NAME	JOB TITLE	REMUNERATION	EXPENSES
Canadian Union of Public Employees (CUPE), Local 2011			
Alaric, Chris	Assistant Supervisor - Street Operations	\$88,837	\$149
Alcock, Kyle	Senior Traffic Signal Technician	80,072	174
Alexander, Miles	Traffic Signal Technician	77,611	176
Amaral, Marco	Utility Operator III	78,193	403
Archer, Derek	Assistant Licence Inspector	82,085	-
Atagi, Daniel	Programmer II - Recreation	80,747	122
Bains, Jagtar	Development Co-ordinator	97,765	699
Bains, Paul	Utility Operator III	75,590	-
Bate, Mark	Assistant Superintendent - Golf Course	78,617	448
Baynham, Maggie	Senior Sustainability Planner	85,294	2,136
Beaudoin, Sharon	Supervisor - Revenue Collection	87,472	-
Bell, Charles	Planner	89,694	527
Birnie, Colin	OHS Prevention Coordinator	83,831	3,391
Booth, Erin	Financial Analyst	75,116	171
Brend, Paul	Engineering GIS Analyst	80,899	885
Brown, Brian	Utility Operator IV	85,427	159
Brown, Dave	Chargehand I - Street Operations	77,608	854
Brown, Steven	Assistant Supervisor - S&WW	88,382	182
Butcher, Jeffrey	Engineering Technician IV	80,052	1,041
Butler, Richard	Property Officer	90,306	-
Campbell, Brian	Supervisor - Public Works	98,071	-
Campbell, Craig	Supervisor - Public Works	92,290	99
Carmichael, J. Ann	Programmer III - Recreation	83,283	-
Charlton, Perry	Assistant Supervisor - Parks	83,223	336
Chayba, Douglas	Trades III - Certified Mechanic	79,962	1,097
Chura, Daniel	Supervisor - Public Works	106,297	157
Clarke, Jason	Supervisor - Parks	96,311	380
Coates, Steve	Supervisor - Public Works	97,832	70
Cocking, Colin	Chief Surveyor	81,814	1,693
Colantonio, Mario	Assistant Supervisor, Parks	83,290	-
Couto, Antonio	Trades III - Certified Mechanic	78,359	1,323
Curren, Darryl	Utility Operator II	75,619	325
Davenport, Don	Trades III - Certified Electrician	77,925	144
Deibert, Eric	Engineering Technician IV	77,804	354
Delli-Carri, John	Supervisor - Public Works	106,799	-
Demelo, Ricardo	Chargehand II - Public Works	80,015	789
Dennett, Andrew	Clerk - Certified Auto Parts	77,546	217
Dojack, Donald	Supervisor - Parks	92,452	-
Douglas-Tubb, Warren	Utility Operator III	75,159	658
Dziadyk, Ron	Utility Operator IV	85,403	496
Elliott, Sean	Engineering Technologist	79,799	604
Ellis, Gord	Utility Operator IV	80,108	186
Exposito, Silvia	Planner	88,567	527
Filler, Chris	Programmer II - Recreation	81,585	-
Findlow, Neil	Senior Planner	101,357	527
Fong, Daniel	Arboriculture Inspector	83,318	-
French, Michael	Building/Plumbing Official	76,965	816

**THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2018**

EMPLOYEE NAME	JOB TITLE	REMUNERATION	EXPENSES
Gait, Jerry	Trades III - Certified Mechanic	76,955	-
Gallagher, Daniel	Arboriculture Inspector	81,471	503
Garnett, John	Utility Operator Technician	83,139	1,267
Gauthier, Marc	Engineering Technician IV	78,036	260
Goldsworthy, Michael	Park Planner Designer	80,360	996
Goodall, Rebecca	Park Planner Designer	80,508	170
Graham, Thomas	Police Fleet Mechanic Coordinator	82,418	254
Grant, Robert	Engineering Technician IV	78,326	-
Griffith, Douglas	Senior GIS Analyst	83,259	1,146
Grygierowski, Slav	Supervisor - Parks	96,618	843
Gudavicius, Elizabeth	Subdivision Co-ordinator	91,736	290
Hadley, D. Todd	Parks Worker III	75,159	113
Hamer, David	Supervisor - Technical & Building Service	84,449	-
Hamilton, Glenn	Supervisor - Public Works	89,521	634
Hamilton, Peter	Trades III - Certified Electrician	76,699	994
Hansen, Mark	Surveyor	79,186	370
Hartling, Pamela	Senior Planner	95,255	1,254
Hatch, Richard	Assistant Supervisor - Parks	83,958	-
Hawes, Barbara	Accountant	88,147	1,346
Hourigan, Brett	Supervisor - Public Works	94,470	70
Hubbard, Reuben	Surveyor	80,175	520
Huckin, Raymond	Supervisor - Public Works	112,110	35
James, Andre	Senior Building Official	87,487	816
Jamieson, William	BSW II - Supervisor	76,238	-
Jennings, Ryan	Senior Instrumentation Technician	103,704	70
Jerrard, Heather	Supervisor - Public Works	97,730	444
Jones, Jason	Programmer II - Recreation	80,213	-
Kalynchuk, Adrian	Supervisor - Stores	87,420	1,826
Kelly, Peter	Engineering Technologist V	82,857	1,941
Keram, Sadeep	Programmer II - Recreation	80,123	-
Kiss, Erwin	Utility Operator III	89,414	255
Krap, Johannes	Equip Op IV	75,046	-
Liddell, Sandra	Supervisor - Engineering	87,763	213
Lommerse, Julie	Park Planner Designer	81,492	1,364
Matheson, Douglas	Utility Operator II	78,022	99
McDermid, Alan	Utility Operator II	77,898	192
McFarland, Robert	Engineering Technologist V	82,455	454
McIlveen, Colleen	Procurement Specialist	78,897	141
McKain, John	Supervisor - Technical & Building Service	80,693	-
McKeown, Sean	Trades III - Certified Mechanic	75,010	400
McLellan, Errol	Supervisor - Public Works	93,959	64
McLellan, Michael	Assistant Supervisor - Parks	81,982	508
Medeiros, Michael	Utility Operator III	86,270	255
Miller, Steve	Utility Operator III	77,722	302
Monteiro, Jose	Maintenance Worker II - Paint Crew	75,073	85
Muzyka, Chris	Trades III - Senior Certified Mechanic	80,762	35
Olsen, Brian	Engineering Technologist V	78,614	3,473

**THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2018**

EMPLOYEE NAME	JOB TITLE	REMUNERATION	EXPENSES
Panter, Richard	Senior Plumbing Official	84,014	816
Parfett, Nicola	GIS Coordinator	88,911	1,073
Paula, Jerry	Supervisor - Public Works	100,459	149
Phillips, Rob	Programmer II - Recreation	80,049	-
Pikhteryeva, Vira	Engineering Technician IV	77,780	794
Poole, Jon	Administrative Assistant - Planning	83,376	-
Proskow, Ronald	Marketing & Communication Specialist	76,126	851
Ramsay, Ashley	Engineering Technician IV	76,996	2,030
Reda, Claudio	Trades III - Certified Electrician	77,263	-
Richards, Adam	Programmer II - Recreation	81,428	-
Richards, Barry	Supervisor - Technical & Building Service	80,839	38
Ridley, A. Dean	Bylaw Enforcement Officer	76,269	935
Roberts, Douglas	Senior Bylaw Enforcement Officer	84,921	535
Rowan, Dale	Supervisor - Public Works	95,975	2,003
Royer-Collard, Graham	Utility Operator IV	84,701	382
Sanford, Arnie	Trades III - Certified Painter	77,491	-
Santarossa, Sonia	Acting Elections Officer	77,593	756
Scandale, Dean	Utility Operator II	82,345	410
Scott Castro, Brenda	Sustainable Energy Specialist	79,997	1,005
Scott, Ian	Systems Analyst II	79,077	1,297
Scroggs, Dorian	Instrumentation Technician	81,854	-
Sharma, Sanjeev	Utility Operator IV	79,260	227
Skippen, Jeff	Systems Analyst II	86,904	4,020
Smith, Ian	Superintendent - Golf Course	89,084	1,436
Smith, Ruth	Programmer II - Recreation	80,163	-
Squires, Megan	Planner	84,147	752
Thomas, Diane	Systems Analyst II	77,230	4,020
Thompson, Pat	Surveyor	77,083	312
Thorne, David	Assistant Supervisor - Utility	99,805	294
Toews, David	Utility Operator IV	81,170	220
Tso, Bernard	Accountant	83,869	1,121
Vanderford, Jason	Certified Pump Mechanic	77,688	35
Vasey, John	Trades III - Certified Mechanic	77,326	159
Verwolf, Trevor	Trades III - Certified Electrician	75,076	113
Warhurst, Michael	Supervisor - Public Works	85,764	254
Weatherston, Brenda	Programmer II - Recreation	80,271	36
Weisgerber, Paul	Utility Operator IV	90,762	191
Whitney, Mark	Assistant Supervisor - Parks	83,006	74
Williams, David	Systems Analyst III	94,118	7,251
Williams, David H	Supervisor - Engineering	86,531	214
	Subtotal - CUPE	11,250,271	80,120
Exempt			
Amyotte, Corinne	Manager, Payroll & Business Systems	105,271	3,606
Armstrong, Kelli-Ann	Senior Manager, Recreation Services	138,854	240
Arslan, Paul	Senior Manager, Financial Services	139,304	3,045
Bains, Angila	Manager, Legislative Services	134,627	3,083
Barbour, Graham	Manager, Inspection Services	139,304	2,832

**THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2018**

EMPLOYEE NAME	JOB TITLE	REMUNERATION	EXPENSES
Bathurst, James	HR Advisor	102,056	3,742
Bowker, Benjamin	Manager, Storm & Waste Water Systems	121,744	206
Broughton, Scott	Manager, Risk	106,711	2,285
Burger, Andrew	Manager, Parks Operations	111,410	1,447
Burgess, Michael	Fire Chief	196,149	8,998
Catalano, Megan	Manager, Communications	89,393	631
Ciarniello, Laura	Director, Corporate Services	189,521	2,376
Coates, Karen	Manager, Accounting Services	95,506	3,007
Coshan, Rita	Manager of Occupational Health and Safety	115,532	1,776
Darrah, Gary	Manager, Park Planning and Development	119,697	2,694
Dechaine, Nathalie	Manager, Community Dev and Business Systems	107,952	-
Downie, Jennifer	Administrative Assistant to CAO	75,843	-
Froud, Sharon	Deputy Legislative Manager	99,171	4,653
Gondor, Guy	Manager, IT Service Delivery	115,607	948
Hargraves, Michael	Municipal Solicitor	156,636	3,497
Hatch, Lesley	Manager, Underground Services	139,281	2,606
Henson, Brock	Assistant Deputy Fire Chief	147,506	3,343
Heppell, Robert	Assistant Deputy Fire Chief	147,849	1,112
Hinde, Dawn Bobbie	Manager, Labour & Employment Relations	116,662	-
Holmes-Saltzman, Shari	Manager, Current Planning	128,478	527
Hvozdanski, Sharon	Director, Planning	188,671	647
Ireland, Carole	Manager, Recreation Centre	115,397	57
Kaye, Michael	Assistant Deputy Fire Chief	142,876	4,563
Keiser, Alan	Manager, Waterworks (R/C)	121,755	1,718
Kelly, Kristine	Manager, Support Services	105,099	373
Kuzyk, Lorraine	Manager, Purchasing Services	105,374	2,116
Kvemshagen, Forrest	Senior Manager, IT	140,564	6,765
Lane, Nancy	HR Assistant - Compensation, System & Records	77,394	193
Laye, Shane	Manager, Facility Operations	118,345	206
Macdonald, Frank	Deputy Fire Chief	158,684	9,007
MacDonald, Joanne	Senior Manager, Human Resources	139,439	1,564
Machielse, J. Harley	Director, Engineering	192,584	2,609
Masters, Sheryl	Deputy Legislative Manager	96,294	900
McGhee, Stacy	Program Manager - Strategic Facilities Planning	141,717	1,476
McKay, Troy	Manager, Transportation & Development Services	118,382	2,599
Minchin, Shari	Admin Coordinator, Public Works	79,085	267
Mohoruk, Catherine	Manager, Strategic Projects	100,814	445
Newlove, Rebecca	Manager, Sustainability	127,727	1,354
Pallan, Nicole	HR Advisor	95,526	977
Parker, Charlene	Manager, Recreation Centre	115,882	-
Pearson, Sandra	Manager, Recreation Centre	115,882	7
Pollard, Adriane	Manager, Environmental Services	139,334	2,483
Reems, Brent	Director, Building, Bylaw, Licensing & Legal	175,898	258

**THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2018**

EMPLOYEE NAME	JOB TITLE	REMUNERATION	EXPENSES
Rempel, Michele	Administrative Coordinator - Fire	87,163	-
Riccus, Eva	Senior Manager, Parks	139,934	567
Roberge, Helene	Manager, Project/Quality Management	115,882	1,787
Rosen, Michael	Manager, IT Services & Security	107,784	1,765
Samborski, Suzanne	Director, Parks and Recreation	190,121	249
Scott, Cameron	Manager, Community Planning	140,091	527
Seitz, Consuelo	HR Specialist, Wellness & Disability Management	95,871	644
Shaw, Christina	Manager, IT Business Systems	116,022	4,239
Sparanese, David	Manager, Public Works	145,161	2,590
Tetley, Anne	Manager, Revenue Services	115,819	4,106
Thomson, Graham	Manager, Recreation Centre	92,709	5,710
Thomson, Jason	HR Advisor	103,220	394
Thorkelsson, Paul	Chief Administrative Officer	271,565	7,877
Tinney, Valla	Director, Finance	189,121	3,559
Van Doorne, Catherine	Manager, JDE Program	137,861	-
Wiebe, Steven	Manager, Fleet & Solid Waste Services	107,513	2,700
Wood, J. Dan	Deputy Fire Chief	158,797	5,542
Ziegler, Tera	RTW & OHS Coordinator	85,369	927
Subtotal - Exempt		8,452,790	140,421
Fire (IAFF Local No. 967)			
Abbott, Russell	Fire Captain (Suppression)	132,411	-
Adam, Christopher	Firefighter - Fifteenth Year (Qualified)	105,608	1,084
Anthony, Joel	Firefighter - Fourth Year - 1st Class	104,033	1,196
Ashmead, Matthew	Firefighter - Fourth Year - 1st Class	93,118	521
Baillie, Arlin	Firefighter - Eleventh Year	102,177	75
Ball, David	Firefighter - Fifteenth Year (Qualified)	102,393	180
Barker, Jared	Firefighter - Eleventh Year	104,221	537
Beddington, Lauren	Firefighter - Fifteenth Year (Qualified)	106,158	-
Benedict, Ronald	Fire Captain (Suppression)	116,896	3,242
Bennie, Mark	Senior Fire Mechanic (10 years or less)	120,407	4,127
Bradford, Craig	Firefighter - Eleventh Year	106,290	-
Brice, Brent	Firefighter - Fifteenth Year (Qualified)	116,614	180
Carnell, Randall	Lieutenant Inspector Fire Prevention	120,844	3,560
Catinus, Brian	Firefighter - Fourth Year - 1st Class	105,147	450
Charlton, Aaron	Firefighter - Fifteenth Year (Qualified)	120,981	998
Cleaver, Kevin	Fire Captain (Suppression)	129,205	-
Crawford, Jesse	Firefighter - Eleventh Year	110,231	510
Crighton, James	Fire Platoon Captain	140,355	489
Dainard, Joel	Firefighter - Fourth Year - 1st Class	105,386	-
Dalzell, Amanda	Alarm Dispatcher	94,883	146
Devlin, Kraig	Fire Captain (Suppression)	122,855	-
Duckworth, Kelly	Firefighter - Fifteenth Year (Qualified)	102,281	1,365
Eely, Jennifer	Alarm Dispatcher	91,717	-
Elam, Noah	Staff Development Officer - Captain	123,790	4,871
Elder, David	Fire Platoon Captain	146,564	961
Evans, Jonathan	Communications Officer	140,519	2,229
Farrally, Michael	Firefighter - Fourth Year - 1st Class	98,380	-
Ferguson, Dean	Firefighter - Fourth Year - 1st Class	101,876	75
Fiala, Bonnie	Firefighter - Fourth Year - 1st Class	103,886	-

**THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2018**

EMPLOYEE NAME	JOB TITLE	REMUNERATION	EXPENSES
Fiddick, Gregory	Firefighter - Fourth Year - 1st Class	105,774	-
Ford, Craig	Firefighter - Fifteenth Year (Qualified)	105,685	1,084
Fowler, James	Firefighter - Fourth Year - 1st Class	100,342	75
Franklyn, Bradley	Firefighter - Fifteenth Year (Qualified)	109,697	171
Grace, Michael	Firefighter - Eleventh Year	100,803	-
Gunn, Mike	Firefighter - Fourth Year - 1st Class	105,297	607
Hamilton, Zay	Firefighter - Fourth Year - 1st Class	109,831	537
Hanford, Brook	Alarm Dispatcher	93,993	-
Hanley, Cory	Firefighter - Fifteenth Year (Qualified)	107,397	544
Harper, Lindsay	Alarm Dispatcher	78,226	-
Harris, Wolfe	Firefighter - Fourth Year - 1st Class	101,031	75
Hoffmann, Stuart	Firefighter - Eleventh Year	100,353	360
Horne, Neal	Firefighter - Fifteenth Year (Qualified)	101,543	-
Hyde, Ronnie	Fire Captain (Suppression)	126,289	-
Jackson, Joel	Firefighter - Fourth Year - 1st Class	105,724	517
Janicki, Graydon	Firefighter - Fourth Year - 1st Class	98,204	375
Jaques, Heather	Firefighter - Fourth Year - 1st Class	104,660	846
Jones, Robert	Fire Platoon Captain	135,123	1,895
Kerr, Russell	Firefighter - Fifteenth Year (Qualified)	102,217	2,124
Knoop, Jon	Firefighter - Eleventh Year	102,031	180
Kollmar, Andrew	Firefighter - Fifteenth Year (Qualified)	100,908	-
Larson, Douglas	Fire Captain (Suppression)	125,558	281
Letelier, Luis	Firefighter - Eleventh Year	102,506	772
Lillis, Sean	Lieutenant Inspector Fire Prevention	114,507	450
Loyer, Ryan	Firefighter - Fifteenth Year (Qualified)	105,855	2,086
Manhas, Jeevan	Firefighter - Fifteenth Year (Qualified)	110,424	717
McConnell, Thomas	Firefighter - Eleventh Year	101,681	812
McKay, Chris	Firefighter - Eleventh Year	101,485	791
McKenzie, Neil	Lieutenant Inspector Fire Prevention	117,576	42
McLaughlin, Daniel	Firefighter - Fourth Year - 1st Class	105,676	732
Meechan, Neil	Firefighter - Fourth Year - 1st Class	106,188	892
Mickelson, Kevin	Firefighter - Fifteenth Year (Qualified)	107,346	1,699
Miguel, Domingo	Firefighter - Eleventh Year	103,505	537
Musgrave, John	Firefighter - Fifteenth Year (Qualified)	106,149	1,264
Niketas, K. Gus	Fire Captain (Suppression)	129,225	-
Norris, Scott	Fire Captain (Suppression)	96,558	-
Northrup, Matthew	Firefighter - Fourth Year - 1st Class	106,814	-
Packford, Kevin	Firefighter - Fifteenth Year (Qualified)	113,605	-
Pakos, Geoffrey	Mechanic Firefighter	75,925	1,834
Pala, Richard	Assistant Chief Fire Prevention	147,199	3,069
Paton, Robert	Fire Platoon Captain	132,358	-
Peebles, Dale	Fire Platoon Captain	123,093	318
Phillips, Bryce	Firefighter - Fourth Year - 1st Class	98,646	115
Pilon, Clayton	Firefighter - Fourth Year - 1st Class	101,488	600
Poillievre, David	Firefighter - Fourth Year - 1st Class	101,543	375
Prizeman, Andrew	Firefighter - Third Year	86,081	-
Radley, Curtis	Firefighter - Fifteenth Year (Qualified)	101,921	1,781
Rainforth, David	Firefighter - Fourth Year - 1st Class	107,484	350
Rangel, Gregory	Fire Captain (Suppression)	121,716	773
Reaume, Phillip	Firefighter - Fourth Year - 1st Class	103,243	171
Rivers, Charles	Firefighter - Fifteenth Year (Qualified)	107,578	603

**THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2018**

EMPLOYEE NAME	JOB TITLE	REMUNERATION	EXPENSES
Ruff, Erin	Alarm Dispatcher	91,101	156
Saari, Megyn	Alarm Dispatcher	94,914	702
Schaddelee, Troy	Firefighter - Eleventh Year	103,083	780
Schellenberg, Darwin	Fire Captain (Suppression)	132,535	80
Scherer, Tony	Firefighter - Fifteenth Year (Qualified)	114,443	-
Schuttinga, Bob	Fire Captain (Suppression)	127,615	318
Shields, Chris	Firefighter - Eleventh Year	107,628	902
Shumka, Travis	Staff Development Officer - Lieutenant	113,183	-
Sidhu, Rodney	Firefighter - Fifteenth Year (Qualified)	109,586	1,084
Simpson, Michael	Captain Inspector Fire Prevention	134,389	171
Stafford, Krysta	Alarm Dispatcher	95,417	171
Stobart, Thomas	Firefighter - Fourth Year - 1st Class	104,110	350
Stubbings, Trevor	Firefighter - Fifteenth Year (Qualified)	108,150	1,534
Swan, Ian	Firefighter - Fifteenth Year (Qualified)	110,447	717
Swanson, Brian	Firefighter - Fourth Year - 1st Class	98,532	300
Symes, Gavin	Firefighter - Fourth Year - 1st Class	101,539	546
Taylor, Bart	Firefighter - Fifteenth Year (Qualified)	105,118	717
Thiessen, Curtis	Firefighter - Eleventh Year	105,283	530
Thompson, Maegan	Emergency Program Officer	129,201	2,393
Todoruk, Kate	Firefighter - Second Year	75,662	-
Tomljenovic, Jerry	Captain Pre-fire Planning/Public Education	130,630	42
Trepels, Carl	Lieutenant Inspector Fire Prevention	124,683	1,776
Vanderwereld, Trevor	Firefighter - Third Year	87,810	-
Visscher, Mark	Fire Captain (Suppression)	118,881	-
Wakelin, Robert	Firefighter - Fifteenth Year (Qualified)	105,827	1,601
Ward, Joshua	Firefighter - Fourth Year - 1st Class	104,848	621
Wells, Aaron	Firefighter - Fourth Year - 1st Class	98,779	688
Wells, Ryan	Firefighter - Eleventh Year	102,247	-
Westhaver, Norm	Fire Captain (Suppression)	122,009	1,006
Whelan, Ross	Firefighter - Fourth Year - 1st Class	104,497	-
Wickes, Kyle	Firefighter - Second Year	77,515	-
Williams, Jocelyn	Alarm Dispatcher	90,202	171
Williams, Mitchell	Fire Platoon Captain	132,937	418
Subtotal - Fire		12,290,088	75,024
TOTAL OVER \$75,000		31,993,149	295,565
TOTAL \$75,000 OR UNDER		33,573,152	128,550
GRAND TOTAL		\$65,566,301	\$424,115

1. Employee remuneration and expenses do not include employees of the Saanich Police Board
2. Amounts reported for CUPE include retroactive payments for 2016 and 2017 collective agreement settlement (2016 - 1.75%, 2017 - 2%)

**THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES
For the year ended December 31, 2018**

**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 2018.

The agreement represents four months of compensation.*

* "Compensation",

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

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, 2018

SUPPLIER NAME	AMOUNT PAID
0902059 BC LTD (DANCEFIX)	\$46,613
3M CANADA COMPANY	54,597
A J FORSYTH	26,833
AARDVARK PAVEMENT MARKING SERVICES	126,384
ACCESS RECORDS & MEDIA	50,698
ACKLANDS GRAINGER INC	91,197
ACME SUPPLIES	234,078
ACTIVE NETWORK LIMITED	298,278
AE CONCRETE PRODUCTS INC	84,250
AECOM CANADA LTD	587,323
ALLTERRA CONSTRUCTION LTD.	601,936
AMAZON.CA	40,866
ANDERSON SOD FARM LTD	71,715
ANDREW SHERET LTD	27,911
APEX STEEL & GAS LTD	472,466
APPLE CANADA INC	60,978
ARAL CONSTRUCTION (2014) LTD	63,111
ASPYR ENGINEERING TECHNOLOGY	35,159
ASSOCIATED FIRE & SAFETY	90,562
ASSOCIATED SHEET METAL	54,277
ATS TRAFFIC-BRITISH COLUMBIA LTD	56,303
AWC PROCESS SOLUTIONS LTD	112,263
B & C FOOD DISTRIBUTOR	49,600
BC HYDRO	2,115,735
BC PENSION CORP (Employer contributions only)	10,214,568
BELL CANADA	63,640
BERKS INTERTRUCK LTD	122,529
BLACK PRESS GROUP LTD	137,771
BOYS AND GIRLS CLUB SERVICES	25,282
BRENIC CONSTRUCTION LTD	89,092
BREWERS DISTRIBUTOR LTD	32,020
BRUNNELL CONSTRUCTION LTD	261,262
BUTLER BROTHERS SUPPLIES LTD	70,086
BYTE CAMP EDUCATION SOCIETY	27,736
C&K CONSULTING	245,790
C2MP CONSULTING LTD	43,914
CANADA POST	72,037
CANADIAN CORPS OF COMMISSIONAIRES	285,141
CANADIAN FITNESS	32,096
CANADIAN LINEN & UNIFORM SERVICE	100,464
CANADIAN TIRE	26,096
CANSEL SURVEY EQUIPMENT INC	67,836
CAPITAL CITY PAVING LTD	3,588,728
CAPITAL REGIONAL DISTRICT	1,337,430

**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, 2018**

SUPPLIER NAME	AMOUNT PAID
CAPITAL REGIONAL DISTRICT WATER SERVICES	9,275,108
CAPITAL TREE SERVICE INC	31,034
CASCADE WEAR LTD	39,676
CFAX-AM BELL MEDIA INC	43,964
CHASE OFFICE INTERIORS	84,583
CHEK MEDIA GROUP	25,991
CHEUNG CARMEN	33,400
CHEW EXCAVATING LTD	42,900
CITY OF VANCOUVER	51,660
CITY OF VICTORIA	120,407
CKKQ FM	26,879
COAST ENVIRONMENTAL	68,812
COLUMBIA FIRE & SAFETY LTD	50,652
COMMERCIAL AQUATIC SUPPLIES	103,387
COMMISSIONAIRES VIC, ISLANDS & YUKON	35,304
COMPRINT SYSTEMS INC DBA DATAFIX	47,829
COMPUGEN INC	488,119
CORIX WATER PRODUCTS INC	193,570
CORPORATE EXPRESS	159,661
COURAGEOUS LEADERSHIP PROJECT INC	28,320
CPS (CANADA) INC	50,450
CREST	583,384
CROCKER EQUIPMENT	36,396
CTH SYSTEMS INC	50,449
CUBE GLOBAL STORAGE LTD	40,769
CUBEX LIMITED	320,082
D.L. BINS LTD	981,653
D.R. CLOUGH CONSULTING	36,498
DANSKO STUDIOS (2007) INC	34,368
DENBOW TRANSPORT LTD	64,161
DERKS FORMALS LTD	37,267
DESJARDINS FINANCIAL SECURITY (employer & employee contributions)	3,727,823
DIALOGUE PARTNERS INC	84,190
DISTRICT OF CENTRAL SAANICH	41,348
DOMINION VOTING SYSTEMS CORPORATION	42,756
DON MANN EXCAVATING LTD	2,617,950
DUNCAN ELECTRIC MOTOR LTD	97,197
E LEES & ASSOCIATES CONSULTING LTD	80,301
EASTMAN, JENNIFER	37,408
E-COMM EMERGENCY COMM FOR BC INC	409,714
ECONOLITE CANADA INC	125,584
EDGES ON ICE	76,891
EECOL ELECTRIC LTD	660,352
ELI PASQUALE GROUP INC	79,366
EMCO CORPORATION	976,256

**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, 2018**

SUPPLIER NAME	AMOUNT PAID
EMCO WATERWORKS	29,189
ENGINEERING FOR KIDS VANCOUVER ISLAND	39,539
ERP-ONE CONSULTING INC	977,750
ESRI CANADA	73,313
EVERFITT MOVEMENT INC	114,059
EVOLVE ENGINEERING INC	32,165
EXPRESS CUSTOM TRAILER MFG INC	29,214
FALCON GYMNASTICS	66,963
FITNESS TOWN COMMERCIAL	80,262
FLOCOR INC	152,636
FORD CREDIT CANADA LEASING	26,161
FORTIS BC	837,694
FOTOPRINT LTD	25,559
FOUR STAR WATERWORKS LTD	33,371
FRED SURRIDGE LTD	332,124
G WILLIAMS PLUMBING & HEATING LTD	41,162
GOLDER ASSOCIATES LTD	61,405
GRAPHIC OFFICE INTERIORS	178,208
GREATER VIC CROSSING GUARD ASSOC	32,400
GREATER VICTORIA PUBLIC LIBRARY	5,755,527
GREATER VICTORIA SCHOOL BOARD	49,240
GREATER VICTORIA VISITORS & CONVENTION BUREAU (Destination Greater Victoria)	227,478
GREEN LINE HOSE AND FITTINGS LTD	29,849
GREEN ROOTS PLAY EQUIPMENT LTD	77,129
GUILLEVIN INTERNATIONAL	423,890
GVLRA/CUPE LTD TRUST BANKING (CUPE 2011 Long Term Disability Plan)	499,349
H2X CONTRACTING LTD	150,652
HABITAT SYSTEMS INC	120,758
HAMELIN, TESSA RAE	26,904
HARBOUR INTERNATIONAL TRUCKS	370,799
HARRIS & COMPANY LLP	58,342
HCMA ARCHITECTURE + DESIGN	32,735
HEROLD ENGINEERING LIMITED	71,790
HIGH LINE CORPORATION	36,911
HOULE ELECTRIC LIMITED	129,881
HYDRO-FORCE EXCAVATING LTD.	541,872
HYDROTEK IRRIGATION SYSTEMS LTD	41,860
ICBC	400,461
INDEPENDENT CONCRETE LTD	67,604
INFO TECH RESEARCH GROUP	27,563
INNOV8 DIGITAL SOLUTIONS INC	47,791
INSITUFORM TECHNOLOGIES LIMITED	2,971,008
IPI TECH INC	136,082
ISLAND ASPHALT COMPANY	1,841,707

**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, 2018**

SUPPLIER NAME	AMOUNT PAID
ISLAND KEY COMPUTER LTD	29,776
ISLAND TRACTOR & SUPPLY LTD	25,814
ITI INTERNATIONAL TECHNOLOGY INTEGRATION	266,850
ITZIAR MANAGEMENT LTD	308,227
JENNER CHEVROLET BUICK GMC	78,984
JOHNSON CONTROLS CANADA	217,326
JONES EMERY HARGREAVES SWAN	64,209
JSF TECHNOLOGIES	63,793
JUSTICE INSTITUTE OF BC	46,356
KAL TIRE	181,852
KERR WOOD LEIDAL ASSOCIATES LTD	45,694
KINGSVIEW CONSTRUCTION LIMITED	325,383
KIRBY PHYSIOTHERAPIST CORP	221,264
KMS TOOLS AND EQUIPMENT	30,787
KPMG LLP	49,100
LAWSON PRODUCTS INC	31,716
LEFT COAST HEALTH	135,548
LEHIGH MATERIALS	808,311
LIESCH INTERIORS LTD	38,330
LIFESTYLE EQUIPMENT (2002) LTD	63,859
LOMBARD PRECAST INC	155,367
LONG VIEW SYSTEMS	94,973
LORDCO AUTO PARTS	80,429
LUMBERWORLD OPERATIONS LTD	81,462
MACNUTT ENTERPRISES LIMITED	322,614
MAINROAD MAINTENANCE PRODUCTS	53,381
MCELHANNEY CONSULTING SERVICES LTD	448,724
MCGREGOR & THOMPSON HARDWARE LTD	41,006
MD CHARLTON LIMITED	27,008
MEGAPOWER INSTALLATIONS LTD	502,521
MEGSON FITZPATRICK	546,470
MFR RESOLUTIONS CONSULTING CORP	37,905
MICHELL EXCAVATING LTD	34,961
MICRO FOCUS SOFTWARE (CANADA) INC	122,355
MICROSERVE	260,997
MINISTER OF FINANCE	44,137
MINISTRY OF TRANSPORTATION & INFRASTRUCTURE	154,697
MODUS - PLANNING DESIGN & ENGAGEMENT INC	35,000
MOMENTUM DISTRIBUTION INC	26,824
MONK OFFICE SUPPLY LTD	40,924
MUSIC TOGETHER VICTORIA	41,528
MVH URBAN PLANNING & DESIGN INC	44,352
MYRA SYSTEMS	275,285
ND GRAPHICS LIMITED	31,116

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, 2018

SUPPLIER NAME	AMOUNT PAID
NEWMAN CAREY	31,252
NOLAN RIDING	32,270
NOVA POLE INTERNATIONAL	81,367
NOVUS PLANTS LTD	120,385
NUTRIEN AG SOLUTIONS (CANADA)	48,187
OAKCREEK GOLF & TURF INC	153,234
OEI RAFAEL	36,447
ONE HOUR CLEANERS	38,198
OPTIMAL COMPUTING INTERNATIONAL INC	245,911
ORACLE CANADA ULC	273,322
ORGANIZED CRIME AGENCY OF BC	49,272
P&R TRUCK CENTRE LTD	101,478
PACHECO LANDSCAPING	71,785
PACIFIC COAST FIRE EQUIPMENT	32,090
PACIFIC INSTITUTE FOR SPORT EXCELLENCE	26,820
PACIFIC SPORT REGIONAL BADMINTON CENTRE	38,591
PALADIN SECURITY GROUP LTD	49,283
PARKLAND REFINING (BC) LTD	1,315,894
PARSONS INC	145,566
PAW PACIFIC AUDIO WORKS LTD	52,773
PBX ENGINEERING LTD	46,089
PETRO-CANADA LUBRICANTS INC	59,286
PITNEYWORKS	154,068
PRICE'S ALARM SYSTEMS LTD	27,826
PRIMECORP	190,488
PRINTERS PLUS	65,020
PROFIRE EMERGENCY EQUIPMENT	101,299
R & L CONCRETE CORING LTD	60,951
R A MALATEST & ASSOCIATES LTD	41,000
RADIO WORKS COMMUNICATIONS INC	60,837
RALMAX CONTRACTING LTD	1,539,558
READ JONES CHRISTOFFERSEN CONSULTING ENG	42,617
RECEIVER GENERAL CRA (employer's EI & CPP contribution only)	4,510,283
REIMAIR CONSULTING LTD	53,210
RENCHER GOLF SERVICES INC	70,609
RENEGADE ELECTRIC SUPPLY	25,977
RICHARDSON SPORT INC	32,148
RICHLOCK RENTALS LTD	301,007
ROCKY POINT ENGINEERING LTD	67,585
ROLLINS MACHINERY LTD	108,923
ROPER GREYELL LLP	31,825
RYZUK GEOTECHNICAL	105,089
SCHOOL DISTRICT NO.63	76,254

**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, 2018**

SUPPLIER NAME	AMOUNT PAID
SHAPE PROPERTY MANAGEMENT CORP	218,094
SHEEN ARNOLD MCNEIL LLP	71,173
SHELBOURNE PHYSICAL THERAPY	75,465
SHERINE INDUSTRIES LTD	34,245
SHERWIN-WILLIAMS	50,515
SIGMA SAFETY CORP	242,831
SITE ONE LANDSCAPE SUPPLY	37,240
SNC LAVALIN INC.	122,989
SOUND SOLUTIONS INC	87,782
SOUTH ISLAND PROSPERITY PROJECT	230,578
STANLEY CONVERGENT SECURITY	49,359
STANTEC CONSULTING LTD	182,325
STEWART MCDANNOLD STUART	332,826
SUNBELT RENTALS OF CANADA INC	206,691
SUTTON ROAD MARKING LTD	73,136
SYSCO VICTORIA (OLM)	165,628
TC PUBLICATION LIMITED PARTNERSHIP	78,176
TEK SYSTEMS	47,048
TELUS	898,564
THE HOME DEPOT #7055	36,548
THINK COMMUNICATIONS INC	161,594
TOBON ADRIANA	28,201
TOMKO SPORTS	38,948
TOWER FENCE PRODUCTS LTD	29,736
TOWER FITNESS EQUIPMENT SERVICES INC	34,896
TRANSTECH DATA SERVICES	28,580
TYR SPORT	36,321
UNITED ENGINEERING LTD	42,298
UNIVERSAL SHEET METAL LTD	125,804
URBAN SYSTEMS	240,810
VALLEY TRAFFIC SYSTEMS	29,606
VAN ISLE WATER SERVICES LTD	37,248
VANCOUVER ISLAND POTTERY WAREHOUSE	28,139
VICTORIA BOWMEN ASSOCIATION	25,645
VICTORIA LANDSCAPE-GRAVEL MART LTD	35,286
VICTORIA MOBILE RADIO LTD	35,897
VICTORIA NISSAN LTD	29,425
VIMAR EQUIPMENT LTD	485,406
WARNACO SWIMWEAR GROUP DBA PVH CANADA	36,161
WASTE MANAGEMENT	61,163
WASTEQUIP, LLC	36,142
WATER PLAN IT IRRIGATION LTD	40,448
WEE BEE HAULING AND SERVICES LTD	734,979
WESCO DISTRIBUTION CANADA INC	35,246

**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, 2018**

SUPPLIER NAME	AMOUNT PAID
WESTBURNE ELECTRIC SUPPLY BC	264,695
WES-TECH IRRIGATION SYSTEMS	59,330
WESTERN EQUIPMENT LTD	51,355
WESTERN ONE RENTALS & SALES	34,647
WESTERN TRAFFIC LTD	496,292
WILLIAMS SCOTSMAN OF CANADA, INC	68,104
WILLIE DODGE CHRYSLER LTD	55,162
WISHBONE INDUSTRIES LTD	82,524
WORKSAFE BC	1,701,330
WSP CANADA INC	106,673
X10 NETWORKS	1,071,418
XEROX CANADA LTD	101,644
TOTAL OVER \$25,000	88,846,531
TOTAL \$25,000 OR UNDER	<u>6,658,833</u>
GRAND TOTAL	<u><u>\$95,505,364</u></u>

**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, 2018

RECIPIENT	AMOUNT
BIKE TO WORK VICTORIA	\$4,500
BLENKINSOP VALLEY COMM ASSOCIATION	1,100
BROADMEAD AREA RESIDENTS ASSOCIATION	1,600
CADBORO BAY RESIDENTS ASSOCIATION	1,600
CAMOSUN COMMUNITY ASSOCIATION	1,100
CAPITAL REGION FOOD & AGRICULTURE	10,000
CEDAR HILL LADIES GOLF	5,000
CITY OF VICTORIA	1,000
CLAREMONT DRY GRAD COMMITTEE	1,105
COMMUNITY SOCIAL PLANNING COUNCIL	21,000
CORDOVA BAY ASSOCIATION FOR COMMUNITY AFFAIRS	1,100
CREATIVELY UNITED FOR THE PLANET	2,500
CRISIS INTERVENTION & PUBLIC INFORMATION SOCIETY OF GREATER VICTORIA	10,000
DRAGE HARRY - KONUKSON PARK - PULLING TOGETHER PROGRAM **	500
DUNAWAY KIM *	394
FALAISE COMMUNITY ASSOCIATION	1,600
FRIENDS OF MT DOUGLAS PARK SOCIETY	1,600
GORDON HEAD RESIDENTS ASSOCIATION	2,150
GORGE TILLICUM COMMUNITY ASSOCIATION	9,150
GOWARD HOUSE SOCIETY	20,000
GREATER VICTORIA VISITORS & CONVENTION BUREAU (Destination Greater Victoria)	18,000
GREATER VICTORIA VOLUNTEER SOCIETY	12,431
HALIBURTON COMMUNITY ORGANIC FARM SOCIETY	13,000
HORTICULTURE CENTRE OF THE PACIFIC	145,727
LIFECYCLES PROJECT SOCIETY	12,000
MARIA MONTESSORI ACADEMY	20
MARITIME MUSEUM OF BRITISH COLUMBIA	10,000
MOUNT DOUGLAS SECONDARY SCHOOL	1,450
MT TOLMIE COMMUNITY ASSOCIATION	1,100
MT VIEW COLQUITZ COMMUNITY ASSOCIATION	1,600
NORTH QUADRA COMMUNITY ASSOCIATION	1,600
PACIFIC CHRISTIAN SCHOOL	425
PENINSULA STREAMS SOCIETY	10,000
PORTAGE INLET SANCTUARY COLQUITZ ESTUARY	1,100
PROSPECT LAKE AND DISTRICT COMMUNITY ASSOCIATION	1,100
QUADRA CEDAR HILL COMMUNITY ASSOCIATION	2,150
RAINBOW RIDGE STRATA VIS 5500 *	630
RESIDENTS ASSOCIATION OF STRAWBERRY VALE	1,650
RITHET'S BOG CONSERVATION SOCIETY	1,100
ROYAL OAK COMMUNITY ASSOCIATION	1,600
SAANICH HERITAGE FOUNDATION	47,000
SAANICH MARINE RESCUE SOCIETY	10,000
SAANICH NEIGHBOURHOOD PLACE	67,258
SAANICH VOLUNTEER SERVICES SOCIETY	46,368

**THE CORPORATION OF THE DISTRICT OF SAANICH
STATEMENT OF FINANCIAL INFORMATION
SCHEDULE OF GRANTS
For the year ended December 31, 2018**

RECIPIENT	AMOUNT
SHELBOURNE COMMUNITY KITCHEN SOCIETY	5,000
SILVER THREADS SERVICE	59,225
SPECTRUM COMMUNITY SCHOOL	1,065
SPORTHOST VICTORIA	2,500
ST ANDREWS HIGH SCHOOL	310
SWAN LAKE NATURE SANCTUARY	40,000
VANCOUVER ISLAND SOUTH FILM & MEDIA COMMISSION	25,000
VICTORIA & VANCOUVER ISLAND GREEK COMMUNITY	2,000
	<u>\$639,408</u>

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

** Small Sparks Community Grant Program

