



**2022**  
**STATEMENT OF**  
**FINANCIAL**  
**INFORMATION**  
*(Pursuant to the Financial Information Act)*

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***“Serving the People”***



# THE CORPORATION OF THE DISTRICT OF SAANICH

## 2022 Statement of Financial Information

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# THE CORPORATION OF THE DISTRICT OF SAANICH

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## 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*.



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Paul Arslan  
Director of Finance

May 15, 2023

# 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.



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Brent Reems  
Chief Administrative Officer



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Paul Arslan  
Director of Finance

May 15, 2023



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## INDEPENDENT AUDITOR'S REPORT

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

### ***Opinion***

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

- the statement of financial position as at December 31, 2022
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes 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 District as at December 31, 2022, 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 "Auditor's Responsibilities for the Audit of the Financial Statements" section of our auditor's report.

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

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

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. 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 District's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the District or to cease operations, or has no realistic alternative but to do so.

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

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report 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 District'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 District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a 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 15, 2023

# THE CORPORATION OF THE DISTRICT OF SAANICH

## STATEMENT OF FINANCIAL POSITION

December 31, 2022, with comparative information for 2021

	2022	2021
<b>Financial assets:</b>		
Cash and cash equivalents (note 2)	\$ 168,938,563	\$ 172,829,583
Investments (note 2)	118,059,835	101,980,196
<b>Receivables:</b>		
Property taxes	2,808,869	2,551,070
Board of Cemetery Trustees of Greater Victoria (note 3b)	540,199	615,836
Accounts receivable	17,875,936	14,747,410
MFA cash deposit (note 4)	759,725	734,176
Other assets	6,798	6,798
	<u>308,989,925</u>	<u>293,465,069</u>
<b>Financial liabilities:</b>		
Accounts payable and accrued liabilities	29,334,801	22,429,495
Accrued employee benefit obligations (note 5)	21,002,139	21,011,539
Debt (note 3)	46,613,765	47,824,402
Deferred revenue (note 6)	19,852,187	21,619,587
Deposits and prepayments	24,923,261	22,440,788
	<u>141,726,153</u>	<u>135,325,811</u>
<b>Net financial assets</b>	<u>167,263,772</u>	<u>158,139,258</u>
<b>Non-financial assets:</b>		
Inventories of supplies	4,683,030	3,378,724
Prepaid expenses	1,828,625	3,952,112
Tangible capital assets (note 9)	944,980,006	917,455,933
	<u>951,491,661</u>	<u>924,786,769</u>
<b>Contingent liabilities, contracts, commitments</b> (notes 4, 11, 12)		
<b>Subsequent event (note 15)</b>		
<b>Accumulated surplus (note 10)</b>	<u>\$ 1,118,755,433</u>	<u>\$ 1,082,926,027</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, 2022, with comparative information for 2021

	Budget (note 13)	2022	2021
<b>Revenue:</b>			
Taxes (note 7)	\$ 151,705,000	\$ 151,734,601	\$ 141,801,217
Grants in lieu of taxes	3,115,810	3,183,076	3,034,859
Sales of services	19,479,351	20,541,273	16,543,879
Revenue from own sources	11,747,686	16,767,148	12,900,578
Government transfers (note 8)	3,052,030	2,381,939	2,077,743
Sale of water	23,451,038	21,989,587	22,263,168
Water service charges	1,706,800	1,912,858	1,518,712
Sewer user charges	27,801,950	26,972,653	27,196,375
Grants and contributions	12,869,300	9,553,217	18,843,891
Developer contributions	-	7,555,004	7,508,467
Development cost charges (note 6)	8,862,700	3,154,663	1,441,498
Sub-regional parks reserve (note 6)	1,000,000	-	876,274
Other	286,581	758,381	709,038
<b>Total revenue</b>	<b>265,078,246</b>	<b>266,504,400</b>	<b>256,715,699</b>
<b>Expenses:</b>			
General government services	34,297,187	28,046,213	27,086,482
Protective services	67,265,860	68,018,797	63,949,096
Engineering and public works	32,081,013	29,755,247	27,686,082
Refuse collection	8,546,950	8,369,828	7,977,306
Community planning	6,801,040	5,637,783	4,323,819
Recreation, parks and cultural	48,277,135	46,126,767	41,640,879
Water utility	20,486,871	20,122,394	20,253,578
Sewer utility	25,193,353	24,523,072	22,747,453
Other fiscal services	97,750	74,893	72,776
<b>Total expenses</b>	<b>243,047,159</b>	<b>230,674,994</b>	<b>215,737,471</b>
Annual surplus	22,031,087	35,829,406	40,978,228
Accumulated surplus, beginning of year	1,082,926,027	1,082,926,027	1,041,947,799
<b>Accumulated surplus, end of year</b>	<b>\$ 1,104,957,114</b>	<b>\$ 1,118,755,433</b>	<b>\$ 1,082,926,027</b>

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, 2022, with comparative information for 2021

	Budget	2022	2021
Annual surplus	\$ 22,031,087	\$ 35,829,406	\$ 40,978,228
Acquisition of tangible capital assets	(64,249,000)	(43,158,221)	(35,404,108)
Developer contributions of tangible capital assets	-	(7,555,004)	(7,508,467)
Amortization of tangible capital assets	22,742,400	22,666,090	21,882,996
Loss (gain) on disposal of tangible capital assets	-	523,062	(152,982)
	(41,506,600)	(27,524,073)	(21,182,561)
Purchase of inventories of supplies	-	(1,304,306)	(786,055)
Consumption (purchase) of prepaid expenses	-	2,123,487	(755,524)
	-	819,181	(1,541,579)
Change in net financial assets	(19,475,513)	9,124,514	18,254,088
Net financial assets, beginning of year	158,139,258	158,139,258	139,885,170
Net financial assets, end of year	\$ 138,663,745	\$ 167,263,772	\$ 158,139,258

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, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operating Activities:		
Annual surplus	\$ 35,829,406	\$ 40,978,228
Items not involving cash:		
Amortization	22,666,090	21,882,996
Developer contributions of tangible capital assets	(7,555,004)	(7,508,467)
Actuarial adjustment on debt	(466,628)	(512,092)
Accrued employee benefit obligations	(9,400)	783,900
Loss (gain) on disposal of tangible capital assets	523,062	(152,982)
Change in non-cash assets and liabilities:		
Property taxes receivable	(257,799)	165,011
Board of Cemetery Trustees receivable	75,637	72,035
Accounts receivable	(3,128,526)	(1,292,915)
Other assets	-	-
Accounts payable and accrued liabilities	6,905,306	(21,266,354)
Deferred revenue	(1,767,400)	1,294,902
Deposits and prepayments	2,482,473	5,485,652
Inventories of supplies	(1,304,306)	(786,055)
Prepaid expenses	2,123,487	(755,524)
Net change in cash from operating activities	56,116,398	38,388,335
Capital Activities:		
Cash used to acquire tangible capital assets	(43,158,221)	(35,404,108)
Investing Activities:		
Net increase in investments	(16,079,639)	(20,610,719)
Financing Activities:		
MFA cash deposit	(25,549)	(46,399)
Debt proceeds	3,565,000	3,325,151
Debt repaid	(4,233,372)	(3,706,950)
Debt repaid (Board of Cemetery Trustees)	(75,637)	(72,035)
Net change in cash from financing activities	(769,558)	(500,233)
Decrease in cash and cash equivalents	(3,891,020)	(18,126,725)
Cash and cash equivalents, beginning of year	172,829,583	190,956,308
Cash and cash equivalents, end of year	\$ 168,938,563	\$ 172,829,583

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, 2022

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

### 1. Significant accounting policies:

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

a) Reporting entity:

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

b) Basis of accounting:

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

c) Cash and cash equivalents:

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

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

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

d) Investments:

Investments are recorded at cost. Short-term investments are comprised of guaranteed investment certificates and deposit notes with a maturity date of 3 months to one year subsequent to acquisition date, while investments with a maturity date greater than one year are classified as long-term. Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

e) Deferred revenue:

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

f) Deposits and prepayments:

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

g) Debt:

Debt is recorded net of repayments and actuarial adjustments.

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

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

#### h) Employee future benefits:

The Corporation and its employees make contributions to the Municipal Pension Plan. These contributions are expensed as incurred. The costs of the plan are the employer's contributions due to the plan in the period.

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

#### i) Government transfers:

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

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

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

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

j) Property tax revenue:

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

k) Loan guarantees:

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

l) Non-financial assets:

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

i) Tangible capital assets

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

<b>Asset</b>	<b>Useful Life - Years</b>
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, 2022

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

l) Non-financial assets (continued):

ii) Contributions of tangible capital assets

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

iii) Works of art and cultural and historic assets

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

iv) Interest capitalization

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

v) Leased tangible capital assets

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

vi) Inventories of supplies

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

m) Liability for contaminated sites:

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

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

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

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

### 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. 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:

	2022	2021
Cash and cash equivalents:		
Cash	\$ 159,738,556	\$ 163,804,288
Municipal Finance Authority money market fund	9,200,007	9,025,295
	168,938,563	172,829,583
Short-term investments:		
Guaranteed investment certificates	10,000,000	10,000,000
Long-term investments:		
Guaranteed investment certificates	55,000,000	45,000,000
Municipal Finance Authority bonds	53,059,835	46,980,196
	108,059,835	91,980,196
Total investments	118,059,835	101,980,196
Total cash, cash equivalents and investments	\$ 286,998,398	\$ 274,809,779

The Cash balance consists of bank accounts, Municipal Finance Authority pooled high interest savings accounts, and the money market fund with rates ranging from 1.94% to 4.80% (2021 - 0.25% to 0.75%). Guaranteed investment certificates and Municipal Finance Authority non-money market funds had effective yields ranging from 0.92% to 3.41% (2021 - 0.63% to 2.57%) with maturities from 2023 to 2027.

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 OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

### 3. Debt:

	2022	2021
Debt principal:		
Short term	\$ 2,408,752	\$ 4,313,500
Long term	44,205,013	43,510,902
	\$ 46,613,765	\$ 47,824,402

- a) While the gross debenture debt issued as at December 31, 2022 was \$68,630,330 (2021 - \$67,780,330), the debt principal reported is net of repayments and actuarial gains or losses (per above).

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

Short term debt consists of MFA short term financing in the amount of \$2,175,400 (2021 - \$3,965,400) and MFA 5-year equipment financing in the amount of \$233,352 (2021 - \$348,100).

- 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 2022 the debt and the receivable balance recorded in the financial statements is \$540,199 (2021 - \$615,836). At December 31, 2022 the Board also had an outstanding demand loan of \$795,917 (2021 - \$939,097) with the Bank of Montreal. The Corporation's guaranteed portion of both the long term debt and demand loan is \$668,058 (2021 - \$777,466).
- c) Principal payments on debt for the next five years and thereafter are as follows:

	General	Sewer	Total
2023	\$ 5,548,272	\$ 679,399	\$ 6,227,671
2024	3,370,049	679,399	4,049,448
2025	3,066,698	679,399	3,746,097
2026	2,823,990	617,666	3,441,656
2027	2,054,852	617,666	2,672,518
2028 and thereafter	20,803,933	5,672,442	26,476,375

Interest on debt ranges from 0.91% to 4.76% with maturity dates from December 31, 2023 to September 23, 2037. Interest expense on debt during the year was \$1,494,780 (2021 - \$1,441,320).

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

#### 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, 2022, there were contingent demand notes of \$2,232,889 (2021 - \$2,150,673) 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:

	2022	2021	Increase (Decrease)
Vacation pay and banked overtime	\$ 4,229,600	\$ 4,704,300	\$ (474,700)
Accumulated sick leave and retirement benefit payment	13,867,200	15,866,800	(1,999,600)
Accrued benefit obligation	18,096,800	20,571,100	(2,474,300)
Add unamortized net actuarial gain	2,905,339	440,439	2,464,900
Accrued employee benefit obligations, end of year	21,002,139	21,011,539	(9,400)
Less funded amount	(10,464,046)	(10,233,458)	(230,588)
Total unfunded employee benefit obligations	\$ 10,538,093	\$ 10,778,081	\$ (239,988)

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 (11 years).

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

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

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

	2022	2021
Accrued benefit obligations:		
Balance, beginning of year	\$ 21,011,539	\$ 20,227,639
Current service cost	1,756,900	1,465,000
Interest cost	532,000	408,900
Benefits paid	(2,429,500)	(1,560,300)
Actuarial loss on event-driven liabilities	187,900	531,000
Actuarial gain	(56,700)	(60,700)
Balance, end of year	\$ 21,002,139	\$ 21,011,539

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

Key estimates used in the valuation:

	2022	2021
Discount rates	4.40%	2.50%
Expected future inflation rates	2.50%	2.50%
Expected wage and salary increases	2.50% to 5.90%	2.50% to 5.90%

The Corporation and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee pension plan. The board of trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2022, the Plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

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

The most recent valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The Corporation paid \$10,529,433 (2021 - \$11,000,047) for employer contributions while employees contributed \$8,785,887 (2021 - \$8,805,763) to the Plan in fiscal 2022.

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

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to 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, 2020 and extrapolated to December 31, 2021. At December 31, 2021, the total plan provision for approved and unreported claims was \$24,715,800 with a plan surplus of \$1,664,646. The actuary does not attribute portions of the unfunded liability to individual employers. The Corporation paid \$501,862 (2021 - \$457,692) for employer contributions and the Corporation's employees paid \$505,188 (2021 - \$457,125) for employee contributions to the plan in 2022.

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

### 6. Deferred revenue:

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

	2022	2021
Development cost charges:		
Balance, beginning of year	\$ 15,926,221	\$ 15,580,342
Investment income	449,123	168,170
Fees and contributions	910,172	1,619,207
Amounts spent on projects and recorded as revenue	(3,154,663)	(1,441,498)
Balance, end of year	14,130,853	15,926,221
Sub-regional parks reserve:		
Balance, beginning of year	1,107,713	1,970,452
Investment income	11,286	8,535
Fees and contributions	33,138	5,000
Amounts spent on projects and recorded as revenue	-	(876,274)
Balance, end of year	1,152,137	1,107,713
General operating fund deferred revenue	4,507,404	4,389,813
Capital fund deferred revenue	61,793	195,840
Total deferred revenue	\$ 19,852,187	\$ 21,619,587

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

### 7. Taxation:

#### a) Taxes

	2022	2021
General Purpose:		
Property Tax	\$ 149,828,752	\$ 140,067,402
Utility 1% Tax	1,435,899	1,448,427
	151,264,651	141,515,829
Special Assessments:		
Cadboro Bay Village Business Improvement Area	20,000	-
	-	-
Hotel Room Tax:		
Tourism Victoria – Destination Marketing Commission	449,950	285,388
	\$ 151,734,601	\$ 141,801,217

#### 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.

	2022	2021
Provincial Government - school taxes	\$ 57,371,811	\$ 54,279,269
Capital Regional District	11,309,041	10,372,537
Capital Regional Hospital District	6,873,997	7,307,594
Municipal Finance Authority	9,797	8,060
B.C. Assessment Authority	1,782,630	1,710,779
B.C. Transit Authority	9,197,879	8,560,755
	\$ 86,545,155	\$ 82,238,994

### 8. Government transfers:

	2022	2021
Operating transfers:		
Federal	\$ 34,998	\$ 40,279
Provincial	2,346,941	2,037,464
	\$ 2,381,939	\$ 2,077,743

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

### 9. Tangible capital assets:

Cost	Balance at December 31, 2021	Additions	Disposals and transfers	Balance at December 31, 2022
Land	\$ 306,351,287	\$ 4,892,751	\$ -	\$ 311,244,038
Vehicles, machinery and equipment	77,280,237	5,270,326	1,199,804	81,350,759
Buildings and building improvements	148,948,513	886,400	-	149,834,913
Park infrastructure	46,491,775	753,141	-	47,244,916
Drainage infrastructure	216,110,829	3,799,842	-	219,910,671
Roads infrastructure	223,547,159	5,604,680	-	229,151,839
Water infrastructure	163,482,596	3,549,526	9,163	167,022,959
Sewer infrastructure	175,020,438	2,671,079	-	177,691,517
Assets under construction	24,003,042	47,288,521	24,003,042	47,288,521
<b>Total</b>	<b>\$ 1,381,235,876</b>	<b>\$ 74,716,266</b>	<b>\$ 25,212,009</b>	<b>\$ 1,430,740,133</b>

Accumulated amortization	Balance at December 31, 2021	Disposals	Amortization expense	Balance at December 31, 2022
Vehicles, machinery and equipment	\$ 43,578,642	\$ 679,156	\$ 6,305,488	\$ 49,204,974
Buildings and building improvements	53,231,685	-	3,099,057	56,330,742
Park infrastructure	33,045,859	-	1,205,163	34,251,022
Drainage infrastructure	93,283,948	-	2,415,174	95,699,122
Roads infrastructure	105,498,872	-	5,374,901	110,873,773
Water infrastructure	60,598,386	6,750	2,167,904	62,759,540
Sewer infrastructure	74,542,551	-	2,098,403	76,640,954
Assets under construction	-	-	-	-
<b>Total</b>	<b>\$ 463,779,943</b>	<b>\$ 685,906</b>	<b>\$ 22,666,090</b>	<b>\$ 485,760,127</b>

	Net book value December 31, 2021	Net book value December 31, 2022
Land	\$ 306,351,287	\$ 311,244,038
Vehicles, machinery and equipment	33,701,595	32,145,785
Buildings and building improvements	95,716,828	93,504,171
Park infrastructure	13,445,916	12,993,894
Drainage infrastructure	122,826,881	124,211,549
Roads infrastructure	118,048,287	118,278,066
Water infrastructure	102,884,210	104,263,418
Sewer infrastructure	100,477,887	101,050,564
Assets under construction	24,003,042	47,288,521
<b>Total</b>	<b>\$ 917,455,933</b>	<b>\$ 944,980,006</b>

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

### 9. Tangible capital assets (continued):

Cost	Balance at December 31, 2020	Additions	Disposals and transfers	Balance at December 31, 2021
Land	\$ 303,027,998	\$ 3,323,739	\$ 450	\$ 306,351,287
Vehicles, machinery and equipment	72,939,585	6,130,045	1,789,393	77,280,237
Buildings and building improvements	140,697,500	8,466,464	215,451	148,948,513
Park infrastructure	46,169,050	322,725	-	46,491,775
Drainage infrastructure	211,590,773	4,520,056	-	216,110,829
Roads infrastructure	221,303,892	2,243,267	-	223,547,159
Water infrastructure	158,384,570	5,115,665	17,639	163,482,596
Sewer infrastructure	171,679,153	3,341,285	-	175,020,438
Assets under construction	14,553,713	24,003,042	14,553,713	24,003,042
<b>Total</b>	<b>\$ 1,340,346,234</b>	<b>\$ 57,466,288</b>	<b>\$ 16,576,646</b>	<b>\$ 1,381,235,876</b>

Accumulated amortization	Balance at December 31, 2020	Disposals	Amortization expense	Balance at December 31, 2021
Vehicles, machinery and equipment	\$ 40,018,596	\$ 2,030,515	\$ 5,590,561	\$ 43,578,642
Buildings and building improvements	50,401,463	132,036	2,962,258	53,231,685
Park infrastructure	31,651,704	-	1,394,155	33,045,859
Drainage infrastructure	90,875,240	-	2,408,708	93,283,948
Roads infrastructure	100,168,660	-	5,330,212	105,498,872
Water infrastructure	58,502,875	13,364	2,108,875	60,598,386
Sewer infrastructure	72,454,324	-	2,088,227	74,542,551
Assets under construction	-	-	-	-
<b>Total</b>	<b>\$ 444,072,862</b>	<b>\$ 2,175,915</b>	<b>\$ 21,882,996</b>	<b>\$ 463,779,943</b>

	Net book value December 31, 2020	Net book value December 31, 2021
Land	\$ 303,027,998	\$ 306,351,287
Vehicles, machinery and equipment	32,920,989	33,701,595
Buildings and building improvements	90,296,037	95,716,828
Park infrastructure	14,517,346	13,445,916
Drainage infrastructure	120,715,533	122,826,881
Roads infrastructure	121,135,232	118,048,287
Water infrastructure	99,881,695	102,884,210
Sewer infrastructure	99,224,829	100,477,887
Assets under construction	14,553,713	24,003,042
<b>Total</b>	<b>\$ 896,273,372</b>	<b>\$ 917,455,933</b>

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

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### 9. Tangible capital assets (continued):

a) Assets under construction

Assets under construction having a value of \$47,288,521 (2021 - \$24,003,042) 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 \$7,555,004 (2021 - \$7,508,467) comprised of land in the amount of \$4,277,752 (2021 - \$2,997,394), drainage, parks and transportation infrastructure \$2,099,664 (2021 - \$1,266,278), and water and sewer infrastructure in the amount of \$1,177,588 (2021 - \$3,244,795). Contributed assets capitalized in 2022 were \$7,062,373 (2021 - \$6,620,657) and the remaining \$492,631 (2021 - \$887,810) 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. Land is the only category to which nominal values are assigned.

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 2022 or 2021.

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

### 10. Accumulated surplus:

Accumulated surplus consists of individual fund surpluses and reserves as follows:

	2022	2021
<b>Surplus:</b>		
Invested in tangible capital assets	\$ 898,906,439	\$ 870,247,367
Operating funds	25,882,980	23,900,246
Capital funds	56,727,537	54,081,555
Unfunded employee benefit obligations	(10,538,093)	(10,778,081)
Total surplus	970,978,863	937,451,087
<b>Appropriated surplus set aside for:</b>		
Insurance	2,315,300	2,315,300
Future expenses	9,914,795	11,688,540
Working capital	4,450,000	4,450,000
Total appropriated surplus	16,680,095	18,453,840
<b>Reserves set aside for specific purpose by Council:</b>		
Land sales fund	393,398	2,716,731
Public safety and security fund	3,172,390	3,237,718
Carbon neutral fund	587,660	667,227
Climate action fund	537,695	253,478
Equipment depreciation fund	11,935,323	8,278,692
Capital works fund	58,754,664	59,317,432
Urban forest fund	211,239	314,224
Commonwealth pool operating fund	-	5,277
Commonwealth pool high performance repair and replacement fund	288,222	292,703
Facility replacement fund	17,226,921	16,312,205
Computer hardware and software fund	12,113,861	10,466,092
Sayward gravel pit fund	463,521	858,502
Specific area capital project fund	2,289,489	2,509,870
Water capital fund	8,553,067	8,719,401
Sewer capital fund	13,197,290	12,471,548
Development cost charge program municipal responsibility reserve	1,200,000	600,000
Receivable reserves	171,735	-
Total reserve funds	131,096,475	127,021,100
	\$ 1,118,755,433	\$ 1,082,926,027

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

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### 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 (2021 - \$2,315,300) to provide for claims, and also maintains insurance coverage to provide for insured claims should they exceed \$2,000,000 in any year.
- d) The Corporation has provided a 50% loan guarantee in respect of two Bank of Montreal demand loans of the Board of Cemetery Trustees of Greater Victoria. The guarantee covers a demand loan balance of up to \$1,900,000 (the Corporation's share: \$950,000). The loans bear interest at the Bank's prime lending rate plus 0.5%, calculated monthly. The loans have fixed monthly payments totalling \$15,249 including both principal and interest. As of December 31, 2022 the combined demand loan balance was \$795,917 (2021 - \$939,097) with the Corporation's share of that balance being \$397,959 (2021 - \$469,549). In the Corporation's view, no provision for loss is required at this time.
- e) The Corporation has identified two properties in use which will be remediated for environmental contaminants in the future. Investigative work into the extent of remediation required is in progress and a liability for estimated future costs will be recognized when an estimate and commitment to remediate is made.

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

### 12. Contracts and commitments:

At December 31, 2022, the following major contracts were in progress:

	Total amount of contract	Paid or accrued
Purchase of vehicles and equipment	\$ 10,231,045	\$ 1,336,950
Consulting and Parks and Public Works projects	56,436,251	16,194,456
Facilities projects	8,909,115	3,803,831

#### Commitments:

- a) The Corporation has contracted with Ravine Equities Inc. for the lease of property at Uptown to be used as a library (Emily Carr Library). The term of the lease is for 10 years ending December 2023. The lease payment is currently \$228,624 per annum and increasing slightly each year due to Saanich's share of the operating costs.
- b) The Corporation has contracted with Itziar Management Ltd. for the lease of a portion of the building at 57 Cadillac Avenue for Police Services. The term of the lease is for eight years ending April, 2024. The lease payment is currently \$336,120 per annum and increasing slightly each year due to Saanich's share of the operating costs.
- c) The Corporation entered into a five-year agreement for police related dispatch services with E-Comm Emergency Communications for British Columbia Incorporated effective January 1, 2019. Under the terms of the agreement, E-Comm will provide 9-1-1 call answer and dispatch services including emergency call-taking, telephone reports, and radio dispatch for the Corporation. The annual charge will be based on the Corporation's share of actual costs for the calendar year as determined in the agreement. The estimated cost for 2023 is \$1,791,880.

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

### 13. Budget data:

The budget data presented in these financial statements is based upon the 2022-2026 Financial Plan adopted by Council May 9, 2022. 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	\$ 211,459,600
Total Water Utility revenues per Financial Plan	27,175,600
Total Sewer Utility revenues per Financial Plan	28,322,800
Add:	
Net Fleet revenues recorded as gross per PSAB	1,332,780
Less:	
COVID-19 Restart Grant recognized as surplus appropriation per PSAB	(300,000)
Inter departmental revenues netted against expenses per PSAB	(2,912,534)
<b>Total revenue</b>	<b>265,078,246</b>
Expenses:	
Total General expenses per Financial Plan	194,011,900
Total Water Utility expenses per Financial Plan	19,942,800
Total Sewer Utility expenses per Financial Plan	23,539,300
Capital expenditure budget that is expensed per PSAB	11,508,500
Less:	
Reserve expenditure recognized as transfers per PSAB	(2,755,680)
Inter departmental revenues netted against expenses per PSAB	(3,199,661)
<b>Total expenses</b>	<b>243,047,159</b>
<b>Annual surplus</b>	<b>\$ 22,031,087</b>

### 14. Comparative figures:

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

### 15. Subsequent events:

A one-time grant was received from the Government of BC in the amount of \$14,634,000 for the Growing Communities Fund. The grant was provided with a focus on communities that need to increase pace and scale of housing supply.

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

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### 16. Segmented information:

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

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

#### **General Government**

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

#### **Protective Services**

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

#### **Engineering**

The Engineering 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, 2022

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### **16. Segmented information (continued):**

#### **Parks, Recreation & Community Services**

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

#### **Water and Sewer**

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

#### **Statement of Segmented Information**

The following statement provides additional financial information for the foregoing functions. Taxation and grants in lieu of taxes are apportioned to the functions based on their share of net departmental budgeted expenditures in the 2022 - 2026 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, 2022

### 16. Segmented information (continued):

2022	General Government	Protective Services	Engineering	Planning	Parks, Recreation & Comm.	Water and Sewer	Reserve Funds	Total
Revenue:								
Taxes	\$ 21,152,027	\$ 60,083,781	\$ 29,165,785	\$ 4,431,194	\$ 36,901,814	\$ -	\$ -	\$ 151,734,601
Grants in lieu of taxes	443,725	1,260,433	611,837	92,957	774,124	-	-	3,183,076
Sales of services	-	750,134	7,687,957	-	12,103,182	-	-	20,541,273
Other revenue from own sources	6,313,528	2,420,592	2,106,214	3,544,545	1,403	950,000	1,430,866	16,767,148
Government transfers	-	1,388,354	-	957,587	35,998	-	-	2,381,939
Sale of water and charges	-	-	-	-	-	23,902,445	-	23,902,445
Sewer user charge	-	-	-	-	-	26,972,653	-	26,972,653
Grants and contributions	73,100	-	1,900,522	-	10,000	9,650	7,559,945	9,553,217
Development cost charges	1,147,875	-	-	-	-	2,006,788	-	3,154,663
Developer contribution	-	-	6,377,416	-	-	1,177,588	-	7,555,004
Sub-regional park fund	-	-	-	-	-	-	-	-
Other	33,750	-	324,086	-	-	400,545	-	758,381
<b>Total revenue</b>	<b>29,164,005</b>	<b>65,903,294</b>	<b>48,173,817</b>	<b>9,026,283</b>	<b>49,826,521</b>	<b>55,419,669</b>	<b>8,990,811</b>	<b>266,504,400</b>
Expenses:								
Salaries, wages and benefits	17,602,890	56,690,450	15,024,493	4,134,404	24,226,491	4,797,438	-	122,476,166
Goods and services	5,745,316	8,726,355	7,172,145	1,486,162	9,116,713	31,880,908	-	64,127,599
Interest and financial charges	122,507	-	857,700	-	230,127	325,587	-	1,535,921
Other	1,374,260	-	-	-	6,695,064	-	-	8,069,324
Capital expenditures	1,006,528	863,328	5,563,984	11,864	2,106,371	2,247,819	-	11,799,894
Amortization	2,269,605	1,738,664	9,506,753	5,353	3,752,001	5,393,714	-	22,666,090
<b>Total expenses</b>	<b>28,121,106</b>	<b>68,018,797</b>	<b>38,125,075</b>	<b>5,637,783</b>	<b>46,126,767</b>	<b>44,645,466</b>	<b>-</b>	<b>230,674,994</b>
<b>Annual surplus (deficit)</b>	<b>1,042,899</b>	<b>(2,115,503)</b>	<b>10,048,742</b>	<b>3,388,500</b>	<b>3,699,754</b>	<b>10,774,203</b>	<b>8,990,811</b>	<b>35,829,406</b>
Accumulated surplus, beginning of year								1,082,926,027
Accumulated surplus, end of year								\$ 1,118,755,433

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2021

### 16. Segmented information (continued):

2021	General Government	Protective Services	Engineering	Planning	Parks, Recreation & Comm.	Water and Sewer	Reserve Funds	Total
Revenue:								
Taxes	\$ 19,024,698	\$ 56,618,313	\$ 28,376,629	\$ 3,489,714	\$ 34,291,863	\$ -	\$ -	\$ 141,801,217
Grants in lieu of taxes	407,170	1,211,757	607,322	74,688	733,922	-	-	3,034,859
Sales of services	-	463,040	7,293,620	-	8,787,219	-	-	16,543,879
Other revenue from own sources	3,769,477	2,437,022	1,562,214	4,354,440	14,400	157,406	605,619	12,900,578
Government transfers	-	1,483,887	-	563,577	30,279	-	-	2,077,743
Sale of water and charges	-	-	-	-	-	23,781,880	-	23,781,880
Sewer user charge	-	-	-	-	-	27,196,375	-	27,196,375
Grants and contributions	149,899	-	925,840	-	15,000	45,978	17,707,174	18,843,891
Development cost charges	952,595	-	-	-	-	488,903	-	1,441,498
Developer contribution	-	-	4,263,672	-	-	3,244,795	-	7,508,467
Sub-regional park fund	876,274	-	-	-	-	-	-	876,274
Other	33,750	-	385,834	-	-	289,454	-	709,038
<b>Total revenue</b>	<b>25,213,863</b>	<b>62,214,019</b>	<b>43,415,131</b>	<b>8,482,419</b>	<b>43,872,683</b>	<b>55,204,791</b>	<b>18,312,793</b>	<b>256,715,699</b>
Expenses:								
Salaries, wages and benefits	16,597,136	55,389,167	14,504,991	3,532,596	21,982,183	4,330,755	-	116,336,828
Goods and services	5,572,679	6,868,981	7,102,237	785,870	6,970,503	31,035,119	-	58,335,389
Interest and financial charges	97,519	3,063	809,076	-	253,076	317,613	-	1,480,347
Other	1,616,673	-	-	-	6,562,091	-	-	8,178,764
Capital expenditures	1,419,748	38,530	3,920,086	-	2,025,507	2,119,276	-	9,523,147
Amortization	1,855,503	1,649,355	9,326,998	5,353	3,847,519	5,198,268	-	21,882,996
<b>Total expenses</b>	<b>27,159,258</b>	<b>63,949,096</b>	<b>35,663,388</b>	<b>4,323,819</b>	<b>41,640,879</b>	<b>43,001,031</b>	<b>-</b>	<b>215,737,471</b>
<b>Annual surplus (deficit)</b>	<b>(1,945,395)</b>	<b>(1,735,077)</b>	<b>7,751,743</b>	<b>4,158,600</b>	<b>2,231,804</b>	<b>12,203,760</b>	<b>18,312,793</b>	<b>40,978,228</b>
Accumulated surplus, beginning of year								1,041,947,799
Accumulated surplus, end of year								\$ 1,082,926,027

# THE CORPORATION OF THE DISTRICT OF SAANICH

## Schedule A, Statement of BC Safe Restart Grant

Year ended December 31, 2022  
(unaudited)

	2022	2021
Balance, beginning of year	\$ 1,477,390	\$ 4,014,305
BC Safe Restart Grant, funding received	-	-
Use of funds:		
Revenue losses due to recreation centre closures and additional health capacity costs as directed by health authority	-	(698,423)
Emergency Operation Centre and municipal facilities support for additional health capacity costs as directed by health authority	(165,086)	(794,292)
Losses due to decreases in investments and tax penalty income	-	(324,200)
Loss due to shortage of water utility income	-	(720,000)
Balance, end of year	\$ 1,312,304	\$ 1,477,390

**THE CORPORATION OF THE DISTRICT OF SAANICH**  
**STATEMENT OF FINANCIAL INFORMATION**  
**SCHEDULE OF DEBTS**  
**For the year ended December 31, 2022**

BY-LAW NUMBER	GENERAL	SEWER	TOTAL	INTEREST RATE	MATURITY DATE
Resolution	32,592		32,592	4.60%	2023
4319	273,669		273,669	1.97%	2024
3968	558,092		558,092	3.00%	2024
9563	2,175,400		2,175,400	4.76%	2024
Resolution	23,676		23,676	4.60%	2024
3726	433,717		433,717	3.35%	2025
3726		285,721	285,721	1.28%	2025
4361	424,212		424,212	0.91%	2025
Resolution	9,850		9,850	4.60%	2025
3771	2,697,933		2,697,933	3.65%	2026
Resolution	167,233		167,233	4.60%	2026
3051	540,199		540,199	2.25%	2028
4163	460,146		460,146	3.41%	2028
3968	1,403,562	1,147,142	2,550,704	3.00%	2029
4061	3,500,851	1,826,123	5,326,974	2.60%	2031
4163	2,000,729		2,000,729	2.80%	2032
4199	1,569,000	1,071,819	2,640,819	3.15%	2032
4283	3,731,313	108,396	3,839,709	2.66%	2034
4319	3,326,913	1,600,921	4,927,834	2.24%	2034
4361	1,440,786	837,154	2,277,940	0.91%	2035
4400	5,376,305	1,414,817	6,791,122	2.41%	2036
4438	3,018,277		3,018,277	1.98%	2036
4504	4,655,000	700,000	5,355,000	4.09%	2037
	(151,661)	(46,122)	(197,783)	Accrued Actuarial Gains	
<b>TOTAL</b>	<b><u>\$37,667,794</u></b>	<b><u>\$8,945,971</u></b>	<b><u>\$46,613,765</u></b>		

**THE CORPORATION OF THE DISTRICT OF SAANICH  
STATEMENT OF FINANCIAL INFORMATION  
SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS  
For the year ended December 31, 2022**

*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, 2022 is \$ 397,959. 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, 2022**

<b>ELECTED OFFICIAL</b>		<b>REMUNERATION</b>	<b>EXPENSES INCURRED FOR MEETINGS, COURSES &amp; CONFERENCES</b>
Brice, Susan	Councillor	\$ 50,219	\$ 68
Brownoff, Judy	Councillor	50,219	715
Chambers, Nathalie	Councillor	50,219	2,353
de Vries, Zac	Councillor	50,219	3,752
Harper, Karen	Councillor	50,219	149
Haynes, Fred	Mayor (former) <sup>1</sup>	110,323	1,337
Mersereau, Rebecca	Councillor <sup>3</sup>	43,459	662
Murdock, Dean	Mayor (current) <sup>2</sup>	17,161	-
Phelps Bondaroff, Teale	Councillor <sup>2</sup>	6,760	-
Plant, Colin	Councillor	50,219	95
Taylor, Ned	Councillor <sup>3</sup>	43,459	7,130
Westhaver, Mena	Councillor <sup>2</sup>	6,760	-
		<b>\$ 529,236</b>	<b>\$ 16,261</b>

<sup>1</sup> Reported from January 1, 2022 – November 6, 2022.

<sup>2</sup> New mayor and councillors sworn in effective November 7, 2022. Reported amounts represent the period November 7, 2022 – December 31, 2022.

<sup>3</sup> Term ended November 6, 2022.

**THE CORPORATION OF THE DISTRICT OF SAANICH**  
**STATEMENT OF FINANCIAL INFORMATION**  
**SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES**  
For the year ended December 31, 2022

<b>EMPLOYEE NAME</b>	<b>JOB TITLE</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
<b>Canadian Union of Public Employees (CUPE), Local 2011</b>			
Alaric, Chris	Assistant Supervisor - Street Operations	\$ 96,259	\$ 936
Aldred, Riel	Arborist	77,206	203
Aldridge, Morgan	Utility Operator II	77,476	99
Alexander, Miles	Traffic Signal Technician II	93,250	516
Atagi, Daniel	Programmer II - Recreation	87,329	-
Bains, Jagtar	Development Co-ordinator	99,456	411
Bate, Mark	Assistant Superintendent - Golf Course	81,762	-
Baynam, Maggie	Senior Sustainability Planner	92,792	576
Bell, Charles (Chuck)	Planner	92,717	576
Booth, Chris	Arboriculture Inspector	79,788	-
Brend, Paul	Engineering GIS Analyst	81,559	411
Brown, Dave	Operations Worker III	85,567	114
Brown, Steven	Assistant Supervisor - Utility	94,772	-
Campbell, Craig	Supervisor - Public Works	93,719	-
Chayba, Douglas (Doug)	Police Fleet Mechanic Coordinator	87,714	-
Cherot, Taylor	Utility Operator II	80,849	99
Chura, Daniel	Supervisor - Public Works	101,402	-
Clark, Helen	Programmer II - Recreation	86,079	1,941
Clark, Paul	Supervisor - Technical & Building Service	82,081	-
Clark, Robert (Rob)	Utility Operator III	80,930	404
Clarke, Jason	Supervisor - Parks	98,397	203
Clunk, Andrew	Utility Operator III	78,106	402
Coates, Steve	Supervisor - Public Works	82,974	-
Colantonio, Mario	Supervisor - Parks	96,688	-
Cole, Michael (Mike)	HVAC / Refrigeration Mechanic	79,863	-
Coles-Webb, Richard	Supervisor - Technical & Building Service	80,257	-
Connell, Andrew	Parks Development & Review Coordinator	99,002	305
Cormie, Christopher	Certified Electrician	81,219	107
Couto, Antonio (Tony)	Certified Mechanic	84,286	-
Couto, Ricardo (Rick)	Operations Worker IV	83,572	185
Cunningham, Zachary	Senior Certified Mechanic	83,149	60
Da Silva, Tara	Clerk, Senior Committee	83,168	-
Dahling, Everett	Senior IT Technician	90,214	5,260
Davenport, Don	Certified Electrician	80,356	-
de Medeiros, Sarah	Senior Planning Technician - Subdivision	79,414	-
Delli-Carri, John	Supervisor - Public Works	120,287	-
Demelo, Ricardo	Operations Worker IV	84,034	114
Dennett, Andrew	Clerk - Certified Auto Parts	78,904	-
Donaldson, Paul	Certified Plumber	78,052	-
Douglas-Tubb, Warren	Utility Operator III	76,926	182
Dziadyk, Ron	Utility Operator IV	100,052	709
Elphick, Troy	Utility Operator III	80,597	103
Exposito, Silvia	Planner	92,322	576
Fagervik, Kirsten	Subdivision Coordinator	98,190	300
Farley, Mike	Arborist	76,880	18
Flint, Adam	Communications Specialist	78,199	1,253

**THE CORPORATION OF THE DISTRICT OF SAANICH**  
**STATEMENT OF FINANCIAL INFORMATION**  
**SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES**  
**For the year ended December 31, 2022**

<b>EMPLOYEE NAME</b>	<b>JOB TITLE</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
Flora, Steven	Utility Operator III	77,313	284
Flynn, Patrick (Pat)	Utility Operator II	75,896	46
Fraser, Kevin	Horticulturalist	77,720	203
Gait, Jerry	Certified Parks Mechanic	79,932	-
Gallagher, Daniel	Development Review Coordinator	95,634	-
Galloway, Graeme	Engineering Technician IV	78,934	1,210
Garnett, John	Utility Operator Technician	86,845	1,628
Garon, Jean-Sebastien	Procurement Specialist	84,552	287
Gateley, Christopher (Chris)	Utility Operator III	80,636	-
Gauthier, Marc	Engineering Technician IV	79,129	411
Gibbs, Dean	Horticulturalist	77,099	18
Glassel, Leif	Certified Electrician	79,948	-
Goldsworthy, Michael	Park Planner Designer	85,225	1,026
Goodall, Rebecca	Park Planner Designer	81,375	-
Grant, Robert	Engineering Technician IV	79,469	411
Green, Brett	Supervisor - Public Works	81,880	150
Griffith, Douglas (Doug)	Senior GIS Analyst	86,612	-
Hadley, D. Todd	Coordinator - Parks and Urban Forest	83,992	-
Hall, Dustin	Supervisor - Parks	83,944	-
Hansen, Mark	Surveyor	89,702	596
Hansen-Lalonde, Dana	Supervisor, Revenue Services	77,023	116
Harris, Russell	Operations Worker III	84,628	636
Hatch, Richard (Rick)	Supervisor - Parks	101,970	263
Herberholz, Mitchell	Senior IT Technician	88,430	-
Hourigan, Brett	Supervisor - Public Works	94,103	99
Huckin, Raymond (Carl)	Supervisor - Public Works	105,226	-
Izard, David	Senior Planning Technician - Research	76,914	-
Jenkin, Scott	Utility Operator IV	83,606	-
Jennings, Ryan	Senior Instrumentation Technician	93,090	99
Jones, Jason	Programmer II - Recreation	85,624	-
Kawata, Nadine	Senior Planner	83,951	3,547
Kelly, Peter	Engineering Technician V	86,246	865
Keram, Sadeep	Programmer II - Recreation	83,671	-
Kimszal, Tomasz	Arborist	76,365	303
Knight, John (Scott)	Systems Analyst III Team Lead	89,422	-
Krap, Johannes	Heavy Equipment Operator	78,325	-
Lamarche, Jordan	Utility Operator III	77,770	-
Liddell, Robert	Certified Parks Carpenter	76,049	-
Liddell, Sandra	Supervisor - Engineering	95,423	2,702
Liu, Ying (Melody)	Procurement Specialist	78,925	1,221
Locke, Ashley	Engineering Technician IV	75,987	195
Lommerse, Julie	Park Planner Designer	86,776	1,957
Longbottom, Kirsten	Horticulturalist	77,090	285
Louis, Jeff	Utility Operator III	76,454	127

**THE CORPORATION OF THE DISTRICT OF SAANICH  
STATEMENT OF FINANCIAL INFORMATION  
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES  
For the year ended December 31, 2022**

<b>EMPLOYEE NAME</b>	<b>JOB TITLE</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
Lyons, Georgina (Gina)	Senior Planner	109,887	2,872
MacKay, Darcy	Senior Development Engineer Technologist	81,454	498
MacLean, Cameron	Utility Operator III	76,910	99
Manning, Ben	Prime Coordinator	75,836	-
Matheson, Douglas (Doug)	Utility Operator II	79,995	321
Matheson, Tyler	Utility Operator II	80,293	636
McColl, Colin	Senior Building Official	80,974	754
McDermid, Alan	Utility Operator IV	85,597	185
McDonagh, Alanna	Senior Planner	96,998	2,563
McDonald, Doug	Utility Operator III	76,423	99
McFarland, Robert (Rob)	Engineering Technician V	86,439	1,296
McKain, John	Supervisor - Technical & Building Service	87,399	1,352
McLellan, Michael (Mike)	Coordinator - Parks and Urban Forest	83,975	306
Medeiros, Michael (Mike)	Supervisor - Public Works	94,837	-
Miller, Steve	Utility Operator III	77,337	433
Monteiro, Jose	Operations Worker II	76,273	-
Moroz, Kelly	Systems Analyst III	82,669	-
Nichol, Adam	Certified Painter	75,050	-
Noseworthy, Charles	Parks Development & Review Coordinator	91,667	332
Nowell, Travis	Surveyor	81,810	-
Olsen, Brian	Engineering Technician V	85,269	1,373
Ord, Dave	Horticulturalist	77,612	-
Orton, Gregory (Greg)	Procurement Specialist	78,934	-
Panter, Richard (Rick)	Senior Plumbing Official	82,743	1,819
Parfett, Nicola	GIS Coordinator	90,051	-
Parsons, Colin	Certified Mechanic	81,572	-
Paula, Jerry	Supervisor - Public Works	101,807	-
Pemberton, Regan	Programmer II	84,878	-
Pendrel, Geoff	Emergency Program Specialist	78,934	3,610
Pettifer, Liam	Chargehand - Solid Waste Services	81,099	-
Phillips, Rob	Programmer II - Recreation	83,378	-
Pikhteryeva, Vira	Engineering Technician V	82,480	1,535
Poole, Jon	Administrative Assistant - Planning	78,121	-
Racz, Janet	Land Agent	86,861	-
Renauld, Suzanne	Systems Analyst III	89,671	-
Ribeiro, Matthew (Matt)	Traffic Signal Technician I	81,998	422
Richards, Barry	Supervisor - Technical & Building Service	83,332	1,967
Rickards, Christine	Planner	90,603	576
Ridley, A. Dean	Senior Bylaw Enforcement Officer	84,495	595
Riordan, Patrick	Senior Arboriculture Inspector	91,785	18
Robertson, Nathan	Engineering Technician V	85,881	860
Rogers, Brett	Certified Mechanic	83,226	226
Rowan, Dale	Supervisor - Public Works	101,851	1,909
Royer-Collard, Graham	Utility Operator IV	85,409	99
Scandale, Dean	Utility Operator III	91,739	-
Scott, Ian	Systems Analyst II	80,543	-
Scroggs, Dorian	Instrumentation Technician	83,599	-

**THE CORPORATION OF THE DISTRICT OF SAANICH**  
**STATEMENT OF FINANCIAL INFORMATION**  
**SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES**  
**For the year ended December 31, 2022**

<b>EMPLOYEE NAME</b>	<b>JOB TITLE</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
Sharma, Sanjeev	Utility Operator IV	86,698	99
Sheehan, Alison	Programmer I	75,481	45
Smith, Ian	Superintendent - Golf Course	92,046	165
Smith, Ruth	Programmer II - Recreation	83,682	370
Spiske, Peter	Systems Analyst II	83,157	-
Squires, Megan	Senior Transportation Planner	98,224	3,373
Thandi, Gursharn	Supervisor, Stores	91,421	1,069
Thomas, Diane	Systems Analyst II	85,251	-
Thompson, Pat	Surveyor	89,437	-
Thompson, Ron	Parks Services Lead	79,745	293
Thorne, David	Assistant Supervisor - Utility	106,680	284
Thorsteinson, Kristjan	Certified Mechanic	81,918	-
Tipton, Michael (Mike)	Supervisor, Technical Services	79,254	-
Tso, Bernard	Accountant	90,338	1,238
Turner, Kathryn (Katie)	Parks Stewardship Coordinator	83,195	26
Tusche, John	Utility Operator II	84,263	99
Tuson, Jillian	Urban Forestry Technician	78,529	-
Van Gylswyk, James	Certified Electrician	77,025	-
Van Swieten, Anthony (Tony)	Senior IT Technician	93,313	2,907
Vanderbeck, Kyle	Natural Areas Practitioner	77,068	-
Vasey, John	Certified Mechanic	81,943	-
Verwolf, Trevor	Certified Pump Mechanic	78,948	-
Walker, Tara (Amber)	Planner	86,580	1,351
Wallace, Waco	Systems Analyst II	82,062	-
Walsh, Joseph (Joe)	Procurement Specialist	79,474	-
Warhurst, Michael (Mike)	Supervisor, Public Works	89,910	141
Weatherston, Brenda	Programmer II - Recreation	86,060	-
Weisgerber, Paul	Utility Operator IV	90,217	-
White, Stuart	Engineering Technician V	85,260	1,525
Whitney, Mark	Assistant Supervisor - Parks	97,986	18
Wilde, Eric	Arboriculture Inspector	76,790	-
Williams, Bryn	Senior GIS Analyst	85,769	2,524
Williams, David	Supervisor, Engineering	94,176	4,218
Wilsher, Jason	Project Coordinator - Recreation Facilities	76,141	-
Wilson, Matthew	Senior Sustainability Planner	91,286	4,530
Wilson, Spencer	Utility Operator III	77,640	736
Yariwon, Alvin	Parks Construction Chargehand	76,603	-
Yelovatz, Ted	Certified Carpenter	78,985	-
Zawacki, Wayne	Supervisor, Public Works	94,625	274
<b>Subtotal - CUPE</b>		14,993,594	86,788

**THE CORPORATION OF THE DISTRICT OF SAANICH**  
**STATEMENT OF FINANCIAL INFORMATION**  
**SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES**  
**For the year ended December 31, 2022**

<b>EMPLOYEE NAME</b>	<b>JOB TITLE</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
<b>Exempt</b>			
Adams, David (Jason)	Manager, Solid Waste Services	97,884	75
Arslan, Paul	Director, Finance (current)	155,513	3,032
Bains, Angila	Manager, Legislative Services	162,469	4,623
Barcelos, Gary	Manager, Purchasing Services	118,809	141
Bathurst, James	Manager, Labour & Employment Relations	123,444	577
Belecky, Heather	Assistant Manager, Recreation	93,229	550
Bowker, Benjamin	Manager, Storm & Waste Water Systems	127,217	649
Britton-Foster, Andrea (Andie)	Municipal Solicitor	133,292	4,438
Broughton, Scott	Manager, Risk	112,488	4,591
Burgess, Michael	Fire Chief	209,754	5,324
Caravaca, Cristina	Senior Manager, Community Services	136,798	-
Catalano, Megan	Manager, Communications	111,723	686
Chen, Yi (Angel)	Manager, Financial Planning	79,633	1,714
Chow, Rebecca	Manager, Occupational Health and Safety	131,168	1,000
Ciarniello, Laura	Director, Corporate Services	201,003	786
Coates, Karen	Manager, Accounting Services	117,691	1,621
de Greeff, Paul	Manager, Park Plan & Development	86,092	2,024
Dechaine, Nathalie	Manager, Community Development and Business Systems	134,587	1,000
Dobler, Bree	Assistant Manager, Recreation	83,156	-
Drummond, Chris	Manager, Police IT	113,145	8,352
Dubois, Samuel	Manager, HR People & Programs	112,093	550
Dyck, Matthew	Manager, Fleet Services	88,161	566
Edgar, Frederick (Mitchell)	Manager, Economic Development	88,172	10,383
Elford, Careena	Manager, Recreation Centre	116,236	1,853
Erb, Sarah	Manager, Administrative Services	130,095	500
Fletcher, Christopher	Senior Manager, IT	134,427	2,275
Ford, Craig	Assistant Deputy Fire Chief	174,561	6,221
Froud, Sharon	Manager, Deputy Legislative	108,580	1,027
George, Lynn	Administrative Assistant to the Chief	80,254	-
Haigh, Estate of John	Senior Manager, IT	116,834	10,130
Hamilton, Julia	Research & Policy Analyst	85,501	-
Hansen, Jennifer	Manager, Payroll & Business Systems	90,352	1,072
Hargraves, Michael	Director, Building, Bylaw, Licensing & Legal Services	81,838	-
Hartling, Pamela	Manager, Housing Planning & Policy	116,527	880
Hatch, Lesley	Senior Manager, Water Resources	148,659	1,899
Henson, Brock	Deputy Fire Chief	184,957	4,567
Heppell, Robert	Assistant Deputy Fire Chief	173,060	891
Hicke, Trisha	HR Recruiter	78,789	525
Hix, Ryan	Manager, Project Delivery	113,713	470
Hodgins, Jason	Manager, Development Services	111,543	3,318
Hodkinson, Justin	Information & Privacy Coordinator	108,425	899
Holmes-Saltzman, Shari	Manager, Current Planning	126,745	-
Hubbard, Reuben	Manager, Street Operations	95,172	724
Hubler Robinson, Nicole	HR Specialist	104,060	3,530

**THE CORPORATION OF THE DISTRICT OF SAANICH**  
**STATEMENT OF FINANCIAL INFORMATION**  
**SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES**  
**For the year ended December 31, 2022**

<b>EMPLOYEE NAME</b>	<b>JOB TITLE</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
Hvozdanski, Sharon	Director, Sustainability & Strategic Initiatives	200,553	1,504
Jakobsen, Jennifer	Manager, Recreation Centre	114,077	93
Jamieson, William Scott	Manager, Infrastructure Planning	111,693	1,018
Jones, Robert	Assistant Deputy Fire Chief	181,241	-
Judge, Tara	Administrative Assistant to the CAO	75,990	40
Kalynchuk, Adrian	Manager, JDE Program	98,511	1,315
Karamanian, Sharleen	Manager, Revenue Services	131,168	2,571
Kaye, Michael	Deputy Fire Chief	174,770	5,827
Keiser, Alan	Manager, Waterworks (R/C)	127,791	748
Kelly, Kristine	Manager, Support Services	116,814	503
Ko, Joanne	Manager, Executive Services	152,817	1,113
Kuzyk, Lorraine	Manager, Strategic Procurement	131,248	595
Lane, Nancy	HR Assistant, Compensation, Systems & Records	77,943	-
Laye, Shane	Manager, Municipal Facilities	133,766	2,063
Machielse, J. Harley	Director, Engineering	201,053	1,126
MacIntosh-Snell, Catherine (Pamela)	HR Advisor	75,849	1,118
Masters, Sheryl	Manager, Info & Privacy	104,088	231
McCann, Kristie	Research & Policy Analyst	104,060	65
McGhee, Stacy	Program Manager, Strategic Facilities Planning	147,849	3,922
McKay, Troy	Senior Manager, Transportation & Development Services	143,919	1,423
McKinty, Lorna	Administrative Assistant to the Chief	80,329	-
Minchin, Shari	Admin Coordinator, Public Works	90,992	121
Mittal, Madhu	Manager, Infrastructure Design & Construction	110,320	3,376
Newlove, Rebecca	Manager, Sustainability	155,253	811
Pallan, Nicole	Manager, HR Strategic Business	119,453	1,118
Parfitt, Scott	Manager, Recreation Centre	86,039	1,893
Pearson, Sandra	Manager, Recreation Centre	84,094	325
Pollard, Adriane	Manager, Environmental Services	93,354	691
Porter, Carroll	Senior Manager, Human Resources	150,467	9,112
Reems, Brent	Chief Administrative Officer	252,526	5,955
Riccus, Eva	Senior Manager, Parks	148,389	38
Roberge, Helene	Program Manager, Stormwater & Environmental Engineering	122,884	1,577
Roberts, Douglas (Doug)	Senior Manager, Bylaw & Licencing Services	113,725	-
Rosen, Michael	Manager, IT	97,848	-
Salvador, Whitney	Legal Assistant	77,943	365
Samborski, Suzanne	Director, Parks and Recreation	202,353	231
Schade, Erika	Communications Advisor	101,089	2,115
Scott, Cameron	Manager, Community Planning	148,164	3,315
Seitz, Consuelo	HR Specialist, Wellness & Disability Management	101,513	358
Shaw, Christina	Tempest Project Manager	122,964	116
Sheehan, Michael	HR Associate	92,128	-
Smith, Cliff	Manager, IT	123,488	2,900
Solares, Tiana	Senior Manager, Recreation Services	148,434	3,288
Sparanese, David	Senior Manager, Public Works	152,482	1,523
Stubbings, Trevor	Assistant Deputy Fire Chief	154,956	9,940
Thomassen, Roy	Manager, Inspection Services	110,218	1,026
Thomson, Graham	Manager, Recreation Centre	123,234	-
Thomson, Jason	HR Advisor	111,543	513

**THE CORPORATION OF THE DISTRICT OF SAANICH  
STATEMENT OF FINANCIAL INFORMATION  
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES  
For the year ended December 31, 2022**

<b>EMPLOYEE NAME</b>	<b>JOB TITLE</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
Tinney, Valla	Director, Finance (former)	155,137	1,868
Tuggle, Kerri	Executive Assistant to the Chief	87,838	-
Upsdell, Joel	Program Manager, Utilities Engineering	85,203	739
Weston, Jacqueline	Program Manager, Asset Management	111,543	2,729
Wood, J. Dan	Deputy Fire Chief	175,025	2,455
Youngren, Jason	Manager, Parks Operations	93,523	38
Ziegler, Tera	RTW & Occupational Health and Safety Coordinator	101,968	250
<b>Subtotal – Exempt</b>		12,189,468	177,524
<b>Fire (IAFF Local No. 967)</b>			
Abbott, Russell	Fire Captain (Suppression)	91,345	-
Adam, Christopher	Lieutenant Inspector Fire Prevention	142,006	3,690
Anthony, Joel	Firefighter	127,352	-
Ashmead, Matthew	Firefighter	126,542	-
Baillie, Arlin	Firefighter	123,726	3,022
Ball, David	Firefighter	123,573	-
Barker, Jared	Firefighter	130,300	791
Barnes, Alyson	Alarm Dispatcher	75,998	-
Beddington, Lauren	Fire Captain (Suppression)	147,168	-
Benedict, Ronald	Fire Captain (Suppression)	155,268	-
Bennie, Mark	Senior Fire Mechanic	141,105	-
Blott, Darryl	Firefighter	85,604	-
Bradford, Craig	Staff Development Officer - Lieutenant	144,340	2,905
Brice, Brent	Fire Captain (Suppression)	143,451	-
Britton, Taylor	Firefighter	124,987	-
Carnell, Randall	Lieutenant Inspector Fire Prevention	141,676	1,861
Catinus, Brian	Firefighter	132,712	197
Charlton, Aaron	Fire Platoon Captain	166,795	-
Coleman, Drew	Firefighter	95,969	-
Crawford, Jesse	Firefighter	134,841	-
Crighton, James	Fire Platoon Captain	109,734	-
Dainard, Jessica	Alarm Dispatcher	103,323	-
Dainard, Joel	Firefighter	121,007	-
Dalzell, Amanda	Alarm Dispatcher	119,346	1,532
Davy-Saxl, Alastair	Firefighter	101,588	-
Duckworth, Kelly	Lieutenant Inspector Fire Prevention	136,294	3,475
Duncan, Ian	Firefighter	123,613	-
Eely, Jennifer	Alarm Dispatcher	114,737	579
Elam, Noah	Staff Development Officer - Captain	161,884	183
Elder, David	Fire Platoon Captain	88,668	-
Farrally, Michael	Firefighter	107,127	-
Ferguson, Dean	Firefighter	128,431	197
Fiala, Bonnie	Firefighter	119,782	-
Fiddick, Gregory	Firefighter	122,816	-
Fowler, James	Firefighter	122,912	-
Franklyn, Bradley	Fire Captain (Suppression)	131,131	-
Gunn, Mike	Firefighter	125,622	-
Hamilton, Zay	Firefighter	140,561	392
Hanley, Cory	Firefighter	154,794	-
Harris, Jeffrey (Jeff)	Firefighter	110,370	-

**THE CORPORATION OF THE DISTRICT OF SAANICH**  
**STATEMENT OF FINANCIAL INFORMATION**  
**SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES**  
For the year ended December 31, 2022

<b>EMPLOYEE NAME</b>	<b>JOB TITLE</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
Harris, Wolfe	Firefighter	125,641	-
Hoffmann, Stuart	Firefighter	133,671	1,615
Honeyman, Alexandra	Firefighter	88,015	-
Horne, Neal	Firefighter	129,906	-
Iverson, Matthew	Firefighter	108,820	-
Jackson, Joel	Firefighter	128,484	920
Janicki, Graydon	Firefighter	119,950	240
Jaques, Heather	Firefighter	120,607	240
Johal, Jaskarn (Jas)	Firefighter	77,207	-
Kerr, Russell	Firefighter	134,246	493
Knoop, Jon	Staff Development Officer - Lieutenant	133,771	-
Korenicki, Megyn	Alarm Dispatcher	112,410	579
LaCarte, Anthony	Firefighter	120,338	-
Lance, Paul	Firefighter	97,436	-
Letelier, Luis	Firefighter	127,062	197
Lietaer, Mitchell	Firefighter	120,808	-
Lillis, Sean	Lieutenant Inspector Fire Prevention	144,862	3,921
Loyer, Ryan	Firefighter	159,662	-
Manhas, Jeevan	Fire Platoon Captain	152,417	-
Matthews, Christopher	Firefighter	89,210	-
McConnell, Thomas	Firefighter	131,403	791
McKay, Chris	Firefighter	128,397	-
McLaughlin, Daniel	Firefighter	127,843	240
McMath, Megan	Alarm Dispatcher	85,025	-
Meechan, Neil	Firefighter	124,900	240
Mickelson, Kevin	Firefighter	145,632	-
Miguel, Domingo	Firefighter	128,951	197
Moore, Casey	Firefighter	124,497	-
Morgan, James	Firefighter	86,906	-
Musgrave, John	Firefighter	139,889	-
Niketas, K. Gus	Fire Captain (Suppression)	87,360	-
Northrup, Matthew (Matt)	Firefighter	122,163	240
Packford, Kevin	Fire Captain (Suppression)	147,667	-
Pakos, Geoffrey (Geoff)	Mechanic Firefighter	115,906	6,935
Peebles, Gavin	Firefighter	96,302	-
Phillips, Bryce	Firefighter	124,518	-
Pilon, Clayton	Firefighter	133,917	195
Poillievre, David	Firefighter	122,105	-
Prizeman, Andrew	Firefighter	123,603	-
Radley, Curtis	Firefighter	128,565	-
Rainforth, David	Firefighter	128,646	-
Ramsey, Emily	Firefighter	112,074	868
Reaume, Phillip	Firefighter	127,524	240
Rivers, Charles	Firefighter	141,995	-
Ruff, Erin	Alarm Dispatcher	113,612	579
Schaddelee, Troy	Firefighter	135,496	-
Scherer, Tony	Fire Platoon Captain	162,670	-
Schuttinga, Bob	Fire Captain (Suppression)	151,321	-
Seabrook, Alyssa	Alarm Dispatcher	101,258	-
Shields, Chris	Firefighter	130,378	250

**THE CORPORATION OF THE DISTRICT OF SAANICH  
STATEMENT OF FINANCIAL INFORMATION  
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES  
For the year ended December 31, 2022**

<b>EMPLOYEE NAME</b>	<b>JOB TITLE</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
Shumka, Travis	Fire Captain (Suppression)	137,974	-
Sidhu, Rodney	Firefighter	135,373	791
Simpson, Michael (Mike)	Assistant Chief Fire Prevention	171,717	165
Stafford, Krysta	Alarm Dispatcher	119,881	549
Stobart, Thomas (Andrew)	Firefighter	113,459	-
Stockill, Erin	Emergency Program Officer	147,571	5,179
Swan, Ian	Firefighter	141,211	-
Symes, Gavin	Firefighter	123,813	-
Taylor, Bart	Firefighter	137,085	-
Thiessen, Curtis	Firefighter	138,276	-
Thompson, Maegan	Assistant Chief, Communications Officer	166,183	2,659
Tomljenovic, Jerry	Fire Captain (Suppression)	154,213	-
Trepels, Carl	Captain Inspector Fire Prevention	150,770	2,796
Vanderwereld, Trevor	Firefighter	126,019	-
Vermeulen, Brook	Alarm Dispatcher	116,410	-
Visscher, Mark	Fire Captain (Suppression)	151,433	-
Wakelin, Robert	Firefighter	144,037	-
Ward, Joshua (Josh)	Firefighter	108,620	240
Wells, Aaron	Firefighter	119,458	-
Wells, Ryan	Firefighter	124,445	1,160
Westhaver, Norm	Fire Captain (Suppression)	147,868	-
Whelan, Ross	Firefighter	124,605	240
Wickes, Kyle	Firefighter	118,184	-
Williams, Jocelyn	Alarm Dispatcher	113,291	579
Williams, Mitchell	Fire Platoon Captain	165,018	-
	<b>Subtotal - Fire</b>	<b>14,550,458</b>	<b>52,162</b>
	<b>TOTAL OVER \$75,000</b>	<b>41,733,520</b>	<b>316,474</b>
	<b>TOTAL \$75,000 OR UNDER</b>	<b>34,672,078</b>	<b>125,892</b>
	<b>GRAND TOTAL</b>	<b>\$ 76,405,598</b>	<b>\$ 442,366</b>

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

**THE CORPORATION OF THE DISTRICT OF SAANICH  
STATEMENT OF FINANCIAL INFORMATION  
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES  
For the year ended December 31, 2022**

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

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

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

**STATEMENT OF SEVERANCE AGREEMENTS**

There were five severance agreements under which payments commenced between the Corporation of the District of Saanich and non-unionized employees during the fiscal year 2022.

**The agreements represent 55 months of compensation.\***

\* "Compensation" means the agreements were determined based on salary and benefits.

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

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

**THE CORPORATION OF THE DISTRICT OF SAANICH**  
**STATEMENT OF FINANCIAL INFORMATION**  
**SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES**  
**For the year ended December 31, 2022**

<b>SUPPLIER NAME</b>	<b>AMOUNT PAID</b>
162404 CANADA INC (FINZ / TYR SPORT)	\$ 26,553
3M CANADA COMPANY	60,123
ACCESS INFORMATION MGMT OF CANADA ULC	55,327
ACCORDANCE DISPUTE RESOLUTION LLP	82,822
ACKLANDS GRAINGER INC	97,810
ACME SUPPLIES LTD	153,902
ACTIVE NETWORK LIMITED	128,184
AE CONCRETE PRODUCTS INC	35,837
AECOM CANADA LTD	272,770
AES ENGINEERING LTD	52,539
ALL TRAFFIC SOLUTIONS	27,549
ALTEC INDUSTRIES LTD	313,630
AMAZON	74,778
ANDREW SHERET LTD	493,701
APEX STEEL & GAS LTD	141,862
ARAL CONSTRUCTION (2014) LTD	316,104
ASSOCIATED ENGINEERING (BC) LTD	687,884
ASSOCIATED FIRE & SAFETY	87,876
ASSOCIATED SHEET METAL	68,371
A-TECH DOORS INC	25,315
ATOMIC CRAYON	37,171
ATS TRAFFIC-BRITISH COLUMBIA LTD	213,733
AVOCETTE TECHNOLOGIES INC	75,853
BADMINTON VICTORIA	31,664
BAREFOOT PLANNING	63,475
BARTLE & GIBSON CO LTD	33,700
BC HOUSING	147,758
BC HYDRO	1,825,462
BC PENSION CORP (Employer contributions only)	10,519,221
BELL MEDIA INC	81,498
BENCHMARK LANDSCAPE MANAGEMENT	27,659
BERGMAN GREGORY	28,571
BERKS INTERTRUCK LTD	25,339
BIKE TRACK LTD	219,622
BLACK PRESS GROUP LTD	149,946
BRENNIC CONSTRUCTION LTD	366,483
BUMPER TO BUMPER	41,205
BUNZL CANADA INC	74,286
BUTLER CONCRETE & AGGREGATE LTD	52,460
BYTE CAMP EDUCATION SOCIETY	35,682
C&K CONSULTING	78,295
CAMPUS NISSAN VICTORIA	133,259
CAMTRUX CCTV INSPECTIONS LTD	323,303

**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, 2022**

<b>SUPPLIER NAME</b>	<b>AMOUNT PAID</b>
CANADA POST CORPORATION	105,156
CANADIAN CORPS OF COMMISSIONAIRES	288,227
CANADIAN LINEN & UNIFORM SERVICE	107,534
CANADIAN TIRE	28,666
CANSEL SURVEY EQUIPMENT INC	107,526
CAPITAL CITY PAVING LTD	3,472,419
CAPITAL REGIONAL DISTRICT	1,516,442
CAPITAL REGIONAL DISTRICT WATER SERVICES	10,164,450
CAPITAL TREE SERVICE INC	95,528
CARFRA LAWTON LLP	90,407
CASCADE WEAR LTD	186,327
CASCADIA WEST CONTRACTING LTD	501,826
CENTRALSQUARE CANADA SOFTWARE INC	84,371
CENTURY GROUP INC	74,209
CHARTER TELECOM INC	26,171
CHASE OFFICE INTERIORS	243,881
CHEK NEWS MEDIA GROUP	25,045
CIMCO REFRIGERATION	88,520
CITY GREEN SOLUTIONS SOCIETY	61,815
CITY OF VANCOUVER	121,773
CITY OF VICTORIA	471,733
CLEARTECH INDUSTRIES	54,895
CLOVERDALE PAINT INC	98,198
COAST UTILITY CONTRACTING LTD	762,695
COLLIERS MACAULAY NICHOLLS INC	50,000
COLLIERS PROJECT LEADERS INC	35,395
COLUMBIA FIRE & SAFETY LTD	141,608
COLUMBIA FUELS	26,315
COMMERCIAL AQUATIC SUPPLIES	36,818
COMMERCIAL LIGHTING PRODUCTS LTD	152,449
COMPRINT SYSTEMS INC	28,697
COMPUGEN INC	1,785,599
COREPM SERVICES LTD	99,854
CORNERSTONE PLANNING GROUP PARTNERSHIP	42,139
CREST	692,797
CUBE GLOBAL STORAGE LTD	44,388
D L BINS LTD	1,326,425
D.R. CLOUGH CONSULTING	35,598
DANCEFIX	55,108
DANSKO STUDIOS (2007) INC	37,285
DAVEY TREE	28,965
DAVID BUTCHER LAW CORP	98,412
DENBOW TRANSPORT LTD	76,975
DESJARDINS FINANCIAL SECURITY (Employer & Employee contributions)	4,904,729

**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, 2022**

<b>SUPPLIER NAME</b>	<b>AMOUNT PAID</b>
DESTINATION GREATER VICTORIA	450,704
DIAMOND HEAD CONSULTING	102,518
DOMINION VOTING SYSTEMS CORPORATION	67,549
DON MANN EXCAVATING LTD	7,782,489
DRIVING FORCE INC	36,651
DUNCAN ELECTRIC MOTOR LTD	48,623
DYNA ENGINEERING LTD	30,314
E B HORSMAN & SON	69,876
E LEES & ASSOCIATES CONSULTING LTD	108,391
ECOMM 911	326,190
E-COMM EMERGENCY COMM FOR BC INC	2,036,444
ECONOLITE CANADA INC	87,861
EDGES ON ICE	116,763
EECOL ELECTRIC LTD	821,979
ELI PASQUALE GROUP INC	61,411
EMCO CORPORATION	919,194
ENGINEERING FOR KIDS VANCOUVER ISLAND	76,599
ERP-ONE CONSULTING INC	288,411
ESRI CANADA	105,620
EVERFITT MOVEMENT INC	71,110
FALCON GYMNASTICS	29,784
FINNING CANADA	49,004
FITNESS EXPERIENCE	56,268
FLOCOR INC	76,482
FOOTPRINTS SECURITY PATROL INC	77,483
FORD CREDIT CANADA LEASING	30,401
FORTIS BC	631,371
FOUR STAR WATERWORKS LTD	32,797
FRED SURRIDGE LTD	270,699
FRONTLINE OUTFITTERS LTD	34,695
G WILLIAMS PLUMBING & HEATING LTD	98,436
GARY MOSER CONSULTING INC	31,500
GASTALDO SUSAN & CHRISTOPHER WILLIAMS	62,100
GEOFFREY D. SIMAIR, BARRISTER & SOLICITOR	116,864
GEOSCAN SUBSURFACE SURVEYS INC	61,298
GFL ENVIRONMENTAL INC	42,379
GILMORE DOCULINK	30,715
GOLDER ASSOCIATES LTD	27,141
GRAPHIC OFFICE INTERIORS	57,569
GREATER VIC CROSSING GUARD ASSOCIATION	29,467
GREATER VICTORIA PUBLIC LIBRARY	6,019,455
GREATER VICTORIA SCHOOL BOARD	25,572
GREEN LINE HOSE & FITTINGS LTD	25,864
GREGG DISTRIBUTORS LTD	39,296

**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, 2022**

<b>SUPPLIER NAME</b>	<b>AMOUNT PAID</b>
GRT ENVIRONMENTAL SERVICES (CANADA) LTD	88,694
GUILLEVIN INTERNATIONAL	54,924
GVLRA/CUPE LTD TRUST BANKING (CUPE 2011 Long Term Disability Plan)	492,950
HARBOUR WEST CONSULTING INC	54,688
HARRIS & COMPANY LLP	144,458
HARRIS VICTORIA DODGE	40,430
HAZELWOOD CONSTRUCTION SERVICES INC	5,317,832
HCMA ARCHITECTURE & DESIGN	334,905
HEROLD ENGINEERING LIMITED	234,294
HOULE ELECTRIC LTD	319,264
HYDRO-FORCE EXCAVATING LTD	983,261
ICBC	320,286
ICONIX WATERWORKS	615,681
INDEPENDENT CONCRETE LTD	44,727
INDRO ROBOTICS INC	49,000
INDUSTRIAL SCIENTIFIC CANADA ULC	36,939
INTERCONTINENTAL TRUCK BODY (BC) INC	144,751
INTERPROVINCIAL TRAFFIC	68,112
ISL ENGINEERING & LAND SERVICES	274,587
ISLAND APPLICATORS LTD	57,289
ISLAND ASPHALT COMPANY	1,202,589
ISLAND TRACTOR & SUPPLY LTD	58,829
ITI INTERNATIONAL TECHNOLOGY INTEGRATION	342,986
ITZIAR MANAGEMENT LTD	321,045
JAMES RIDGE CONSULTING INC	27,694
JENNER CHEVROLET BUICK GMC	243,837
JOHNSON CONTROLS CANADA	33,427
JSF TECHNOLOGIES INC	25,782
JUSTICE INSTITUTE OF BC	71,126
KAL TIRE	182,023
KALEIDOSCOPE THEATRE PRODUCTIONS SOCIETY	32,543
KENDRICK EQUIPMENT LTD	25,250
KERR WOOD LEIDAL ASSOCIATES LTD	202,622
KINETIC CONSTRUCTION LTD	480,558
KMS TOOLS AND EQUIPMENT	70,655
KNIGHT-WAY MOBILE HOME HAULERS INC	45,169
KPMG LLP	163,301
KRONOS CANADIAN SYSTEMS INC	25,468
LAKELAND GOLF MGMT INC	125,398
LATENT FORENSIC SERVICES INC	39,028
LAWSON PRODUCTS	26,753
LEAVITT MACHINERY	30,228
LEHIGH MATERIALS	261,982
LITTLUNIVERSE EDUCATION	37,853

**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, 2022**

<b>SUPPLIER NAME</b>	<b>AMOUNT PAID</b>
LOMBARD PRECAST INC	154,001
LORDCO AUTO PARTS	54,394
LUMBERWORLD OPERATIONS LTD	87,848
M D CHARLTON CO LTD	150,152
MACNUTT ENTERPRISES LIMITED	202,365
MAINROAD MAINTENANCE PRODUCTS	125,017
MCELHANNEY LTD	1,552,843
MEGAPOWER INSTALLATIONS LTD	418,014
MEGSON FITZPATRICK INSURANCE INC	720,885
METCHOSIN CONTRACTING	138,528
METRO MOTORS LTD	171,815
MGM MECHANICAL LTD	62,734
MH2O GOLF IRRIGATION INC	37,800
MICHELIN NORTH AMERICA (CANADA) INC	42,768
MICHELL EXCAVATING LTD	256,794
MICRO FOCUS SOFTWARE (CANADA) ULC	188,116
MICROSOFT CANADA INC	782,835
MINISTRY OF CITIZENS' SERVICES	28,123
MINISTRY OF TRANSPORTATION & INFRASTRUCTURE	37,952
MNP LLP	44,860
MOMENTUM DISTRIBUTION INC	52,368
MONK OFFICE SUPPLY LTD	49,959
MORRISON HERSHFIELD	146,019
MUSIC TOGETHER VICTORIA	40,184
MVH URBAN PLANNING & DESIGN INC	29,795
MYRA SYSTEMS	87,067
NATIONAL PROCESS EQUIPMENT	38,417
ND GRAPHICS LIMITED	35,008
NEDERMAN CANADA LIMITED	109,928
NOVA POLE INTERNATIONAL	157,338
NOVUS PLANTS LTD	67,797
NUMBER TEN ARCHITECTURAL GROUP	55,793
NUTRIEN AG SOLUTIONS (CANADA)	88,905
OAKCREEK GOLF & TURF INC	161,858
OLD ISLAND PEST CONTROL	33,109
ONE EARTH INITIATIVE SOCIETY	64,652
ONE HOUR CLEANERS	46,830
OPTIMAL COMPUTING INTERNATIONAL INC (OCI)	147,953
ORACLE CANADA ULC	290,259
ORGANIZED CRIME AGENCY OF BC	62,519
OUT OF THE BLUE DESIGNS	34,395
P&R TRUCK CENTRE LTD	125,927
PACHECO LANDSCAPING	27,250
PACIFIC COAST FIRE EQUIPMENT	69,800

**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, 2022**

<b>SUPPLIER NAME</b>	<b>AMOUNT PAID</b>
PARKER JOHNSTON INDUSTRIES LTD	218,319
PARSONS INC	218,644
PATRICIAN VENTURES LTD	75,969
PATTISON MEDIA	38,650
PBX ENGINEERING LTD	47,410
PETERBILT PACIFIC INC	37,080
PINNACLE FITNESS	93,900
PITNEYWORKS	169,058
PLANETWORKS CONSULTING	38,651
PLAYSTED SHEET METAL LTD	27,695
PRAIRIE COAST EQUIPMENT	31,894
PRE LABS INC	62,934
PRIMECORP	237,361
PRINTERS PLUS	44,511
PRISM ENGINEERING	57,925
PROFIRE EMERGENCY EQUIPMENT	206,835
PROMAG ENVIRO SYSTEMS LTD	31,146
PSD CITYWIDE INC	59,517
PULVER CRAWFORD MUNROE LLP	28,299
QUINTESSENTIAL RESEARCH GROUP INC	49,120
R & L CONCRETE CORING LTD	48,508
RADIO WORKS COMMUNICATIONS INC	29,652
RALMAX CONTRACTING LTD	2,395,362
RATIO ARCHITECTURE INTERIOR DESIGN	26,468
RECEIVER GENERAL CRA (Employer's EI & CPP contributions only)	5,127,356
RECTEC INDUSTRIES INC	131,088
REFRIGERATIVE SUPPLY LTD	57,388
REIMAIR CONSULTING LTD	49,897
RENCHER GOLF SERVICES INC	111,232
RENEGADE ELECTRIC SUPPLY	50,565
RICHARDSON SPORT INC	42,751
ROBERT R TRAYNOR	74,154
ROLLINS MACHINERY LTD	128,405
ROPER GREYELL LLP	33,721
ROYAL LIFESAVING SOCIETY	25,287
RYAN, SHON	47,000
RYZUK GEOTECHNICAL	122,687
SAFETEK EMERGENCY VEHICLES LTD	785,837
SASCO CONTRACTORS LTD	31,325
SCHMIDT, JANICE	50,800
SCHOOL DISTRICT NO.63	69,812
SHAPE PROPERTY MANAGEMENT CORP	221,353
SHAW BUSINESS	40,018
SHAW CABLESYSTEMS	30,337

**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, 2022**

<b>SUPPLIER NAME</b>	<b>AMOUNT PAID</b>
SIGMA SAFETY CORP	151,207
SLIP TUBE ENTERPRISES LTD	30,474
SLR CONSULTING (CANADA) LTD	37,240
SOUTH ISLAND PROSPERITY PARTNERSHIP	182,929
SPECIMEN TREES WHOLESALE NURSERIES LTD	43,655
SPEEDO CANADA DISTRIBUTION INC	32,772
SPRAY, KRISTIN	37,411
STANLEY CONVERGENT SECURITY SOLUTIONS	41,368
STANTEC CONSULTING LTD	73,362
STAPLES	147,580
STEEVES & ASSOCIATES	46,288
STEVE MARSHALL FORD LINCOLN	387,882
STEWART MCDANNOLD STUART	183,171
SUBURBAN MOTORS LTD	157,430
SUMMIT VALVE AND CONTROLS INC	26,993
SUNBELT RENTALS OF CANADA INC	263,704
SUNCOR ENERGY PRODUCTS	1,935,565
SUPER SAVE GROUP	47,332
SUPERIOR FARMS INC	31,455
SURESPAN STRUCTURES LTD	165,652
SUTTON ROAD MARKING LTD	390,917
TALBOT MACKENZIE & ASSOCIATES	30,530
TC PUBLICATION LIMITED PARTNERSHIP	77,553
TEEL TECHNOLOGIES CANADA	29,326
TELUS COMMUNICATIONS	1,037,451
TETRA TECH CANADA INC	69,145
THE HOME DEPOT CANADA	36,047
THURBER ENGINEERING LTD	251,542
TINBOX ENERGY SOFTWARE INC	56,523
TKA&D ARCHITECTURE & DESIGN INC	110,940
TOTAL POWER LTD	25,747
TOTEM TOWING	104,321
TOWER FENCE PRODUCTS LTD	67,655
TRIO READY-MIX LTD	50,669
UNIVERSAL COVER CORP	32,402
UNIVERSITY OF VICTORIA	41,163
URBAN SYSTEMS LTD	1,096,234
VALLEY TRAFFIC SYSTEMS	84,865
VAN ISLE WATER SERVICES	33,592
VANCOUVER ISLAND POTTERY WAREHOUSE	31,129
VANCOUVER ISLAND PSYCHOLOGICAL SERVICES	29,614
VICTORIA BATTERY LTD	29,299
VICTORIA BOWMEN ASSOCIATION	29,939
VICTORIA CONTRACTING & MUNICIPAL MAINTENANCE CORP	50,150

**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, 2022**

<b>SUPPLIER NAME</b>	<b>AMOUNT PAID</b>
VICTORIA DRAIN SERVICES	82,950
VICTORIA LANDSCAPE-GRAVEL MART LTD	111,951
VICTORIA RENSHIKAN KARATE	45,077
VIMAR EQUIPMENT LTD	32,279
WASTE MANAGEMENT	65,040
WASTEQUIP	52,556
WAYFINDER CONSULTING INC	35,674
WEE BEE HAULING AND SERVICES LTD	1,047,996
WESCLEAN EDMONTON	34,397
WESTERN EQUIPMENT LTD	52,508
WESTERN GRATER CONTRACTING LTD	45,080
WESTERN TRAFFIC LTD	1,204,573
WESTERRA EQUIPMENT	49,153
WESTSIDE EQUESTRIAN SERVICES LTD	26,679
WHEATON CHEVROLET BUICK CADILLAC GMC LTD	156,360
WILSON & PROCTOR LTD	44,156
WISHBONE INDUSTRIES LTD	83,212
WORKSAFE BC	2,639,749
WSP CANADA INC	33,423
X10 NETWORKS	465,514
XEROX CANADA LTD	119,298
ZEEMAC VEHICLE LEASE LTD	101,300
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<b>TOTAL OVER \$25,000</b>	114,720,550
<b>TOTAL \$25,000 OR UNDER</b>	<u>6,002,586</u>
<b>GRAND TOTAL</b>	<u><u>\$120,723,136</u></u>

**THE CORPORATION OF THE DISTRICT OF SAANICH  
STATEMENT OF FINANCIAL INFORMATION  
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES  
For the year ended December 31, 2022**

**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, 2022**

<b>RECIPIENT</b>	<b>AMOUNT</b>
BLINKINSOP VALLEY COMMUNITY ASSOCIATION	\$ 1,150
BROADMEAD AREA RESIDENTS ASSOCIATION	1,950
CADBORO BAY RESIDENTS ASSOCIATION	1,925
CAPITAL BIKE	5,000
CAPITAL REGION FOOD & AGRICULTURE	13,000
CAREY AREA RESIDENTS ASSOCIATION	2,197
COMMUNITY SOCIAL PLANNING COUNCIL	9,500
CAREY AREA RESIDENTS ASSOCIATION	2,197
CORDOVA BAY ASSOCIATION FOR COMMUNITY AFFAIRS	1,950
CREATIVELY UNITED FOR THE PLANET SOCIETY	2,800
CRISIS INTERVENTION & PUBLIC INFORMATION SOCIETY OF GREATER VICTORIA	5,000
DOBYNS, ED*	840
FALAISE COMMUNITY ASSOCIATION	5,045
FRIENDS OF BOWKER CREEK SOCIETY	1,500
FRIENDS OF MT DOUGLAS PARK SOCIETY	2,575
FULLER, MEGAN & BRENT*	863
GORDON HEAD RESIDENTS' ASSOCIATION	2,264
GORGE TILlicUM COMMUNITY ASSOCIATION	9,377
GOWARD HOUSE SOCIETY	20,000
GREATER VICTORIA VISITORS & CONVENTION BUREAU (Destination Greater Victoria)	17,500
GREATER VICTORIA VOLUNTEER SOCIETY	10,000
GREEN TEAMS OF CANADA	3,300
HALIBURTON COMMUNITY ORGANIC FARM SOCIETY	8,500
HORTICULTURE CENTRE OF THE PACIFIC	130,000
LEADERSHIP VICTORIA SOCIETY	1,000
LIFECYCLES PROJECT SOCIETY	18,000
MT TOLMIE COMMUNITY ASSOCIATION	1,052
MT VIEW COLQUITZ COMMUNITY ASSOCIATION	1,723
PACIFIC CHRISTIAN SCHOOL DRY GRAD COMMITTEE	325
PENINSULA AGRICULTURAL SOCIETY	820
PENINSULA STREAMS SOCIETY	22,500
QUADRA CEDAR HILL COMMUNITY ASSOCIATION	1,650
RITHET'S BOG CONSERVATION SOCIETY	1,100
ROYAL OAK COMMUNITY ASSOCIATION	1,950
SAANICH E-BIKE REBATE PROGRAM**	150,200
SAANICH HERITAGE FOUNDATION	35,000
SAANICH MARINE RESCUE SOCIETY	5,000
SAANICH NEIGHBOURHOOD PLACE	20,000
SAANICH VOLUNTEER SERVICES SOCIETY	46,368
SHELBOURNE COMMUNITY KITCHEN SOCIETY	10,000
SILVER THREADS SERVICE	59,225

**THE CORPORATION OF THE DISTRICT OF SAANICH  
STATEMENT OF FINANCIAL INFORMATION  
SCHEDULE OF GRANTS  
For the year ended December 31, 2022**

<b>RECIPIENT</b>	<b>AMOUNT</b>
SPECTRUM COMMUNITY SCHOOL	750
SWAN LAKE NATURE SANCTUARY	118,386
VANCOUVER ISLAND SOUTH FILM & MEDIA COMMISSION	37,500
VICTORIA & VANCOUVER ISLAND GREEK COMMUNITY	2,000
VICTORIA SEXUAL ASSAULT CENTRE	5,000
<b>GRAND TOTAL ***</b>	<b><u>\$ 797,982</u></b>

- \* Significant Tree Grant, Delegation Authorization Bylaw (Environment and Natural Areas Advisory Committee), 2013, No. 9210
- \*\* Various recipients with grants ranging from \$350 to \$1,600
- \*\*\* Prepared under the *Financial Information Regulation, Schedule 1, Section 7(2)*

