



**2015
STATEMENT OF
FINANCIAL
INFORMATION**

(Pursuant to the Financial Information Act)

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
2015 Statement of Financial Information

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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 as required by the *Financial Information Act*.

Laurie Hurst, CPA, CGA
Chief Administrative Officer

June , 2016

Barbara Desjardins
Mayor

June , 2016

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Schedule of Debts

The Schedule of Debts has not been prepared as the requisite information appears in Note 4 to the attached financial statements.

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Schedule of Guarantee and Indemnity Agreements (unaudited)

There are no Financial Guarantee and Indemnity Agreements in place which required government approval prior to being given under the Financial Administration Act.

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Schedule of Grants and Contributions (unaudited)

Organization	Amount (\$)
Aboriginal Tourism Association of BC	1,000
BC Aboriginal Network on Disability Society	200
BC Francophone Youth Council	1,000
Big Brothers Big Sisters of Victoria	1,000
Bipolar Disorder Society of BC	2,000
City of Victoria - Canada Day Celebrations	1,000
Creatively United For The Planet	5,500
Esquimalt Farmers Market	8,000
Esquimalt High School	1,300
Esquimalt High School - Athletic Team Funding	2,750
Esquimalt High School - Terry Fox Scholarship	500
Esquimalt High School - Township of Esquimalt Scholarship	250
Esquimalt High School Alumni Association	750
Esquimalt Lantern Festival Society	6,000
Esquimalt Neighbourhood House Society	500
Esquimalt Resident Association	2,000
Greater Victoria Bike to Work Society	1,000
Help Fill A Dream Foundation	1,000
Herework Program Society	5,433
Inter-Cultural Association of Greater Victoria	5,000
L'Ecole Victor Brodeur	750
L'Ecole Victor Brodeur – Athletic Team Funding	1,750
Macaulay Elementary School Parents' Advisory Council - Crossing Guard	12,750
Michael Dunahee Keep the Hope Alive Drive	1,000
Need2 Suicide Prevention Education & Support	1,500
Rockheights Middle School	2,000
Salish Sea Productions	1,000
St. John Ambulance Association	1,000
Township of Esquimalt Community Arts Council	25,000
Vancouver Island South Film & Media Commission	1,000
Victoria Nikkei Cultural Society	1,000
Victoria Rainbow Kitchen Society	10,000
Victoria Restorative Justice Society	4,000
World Fisheries Trust	2,000
Total (30)	110,933

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Schedule of Employee Remuneration and Expenses (unaudited)

Name		Department	Remuneration (\$)	Expenses (\$)
Braes	Lawrence	Parks & Recreation Services	76,637.08	346.63
Brown	William	Development Services	136,212.89	6,616.46
Buie	Chris	Emergency Services - Fire	148,008.04	3,107.57
Byron	Jeffrey	Parks & Recreation Services	106,040.12	1,194.00
Carragher	Christopher	Emergency Services - Fire	139,036.61	1,140.17
Chung	David	Emergency Services - Fire	147,627.82	1,087.13
Daykin	Richard	Parks & Recreation Services	110,527.19	1,547.01
Fraser	Ian	Emergency Services - Fire	180,269.38	370.00
Greensill	Vince	Emergency Services - Fire	194,190.39	305.00
Griffith	Gina	Human Resources	128,247.36	3,618.39
Halliday	Alexander	Emergency Services - Fire	149,238.18	1,531.62
Hartman	Scott	Parks & Recreation Services	136,277.91	35.00
Harvey	Tyler	Emergency Services - Fire	138,390.63	2,714.61
Hay	Karen	Development Services	77,691.48	405.66
Henderson	Daniel	Parks & Recreation Services	75,292.68	98.86
Hobday	Lawrence	Engineering & Public Works	80,826.67	60.00
Horner	Michael	Information Technology	75,389.14	-
Hurst	Laurie	Chief Administrative Officer	198,370.83	5,322.18
Hutchinson	Jason	Emergency Services - Fire	154,363.14	3,906.10
Irvine	Ian	Financial Services	136,395.85	4,329.57
Jancowski	Christopher	Emergency Services – Fire	109,125.07	19,795.21
Killion	David	Community Safety Services	83,815.76	2,515.39
Knight	Diane	Corporate Services	79,669.33	610.00
Lagoa	Marlene	Development Services	75,102.68	1,520.00
Martin	Wayne	Engineering & Public Works	105,478.10	1,986.16
McDonald	Blair	Community Safety Services	127,260.01	1,746.53
McLean	Darrell	Community Safety Services	85,072.96	-
Milkert	Andreas	Engineering & Public Works	80,026.59	323.64
Miller	Jeffrey	Engineering & Public Works	137,492.88	6,775.18
Moog	Christina	Parks & Recreation Services	75,292.68	397.86
Morrison	Ritchie	Corporate Services	87,979.75	449.00
Nurvo	Anja	Corporate Services	135,919.90	2,113.59
Owens	Sean	Emergency Services - Fire	130,437.01	1,220.73
Parkes	Trevor	Development Services	86,970.82	2,958.43
Payne	Corey	Emergency Services - Fire	138,479.72	1,127.68
Ralph	Mark	Emergency Services - Fire	149,189.42	2,706.02
Reed	Michael	Engineering & Public Works	80,998.70	-
Robinson	Spencer	Emergency Services - Fire	153,975.08	2,905.85
Rosales	Angelo	Emergency Services - Fire	178,220.19	125.00
Saladana	Troy	Emergency Services - Fire	178,726.12	1,748.06
Saurette	Raymond	Emergency Services - Fire	159,871.63	6,777.83

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Schedule of Employee Remuneration and Expenses (unaudited)

Name		Department	Remuneration (\$)	Expenses (\$)
Shields	Kevin	Emergency Services - Fire	143,431.93	2,989.90
Turner	Mary	Financial Services	111,054.36	-
Walton	Trevor	Emergency Services - Fire	114,377.58	1,612.20
Wieler	Wilhelm	Engineering & Public Works	111,329.99	1,657.50
Williams	Morgan	Emergency Services - Fire	139,263.97	1,552.29
Woodland	Jon	Information Technology	110,480.17	130.00
Zado	Andrew	Emergency Services - Fire	144,004.59	3,516.55
Aggregate over \$75,000 (48)			5,902,080.38	106,996.56
Aggregate under \$75,000 (281)			6,527,248.49	69,846.27
Total (329)			<u>12,429,328.87</u>	<u>176,842.83</u>

The Schedule of Employee Remuneration has been prepared on a cash basis. The financial statements have been prepared on an accrual basis, and no reconciliation of this schedule with the financial statements has been prepared.

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Schedule of Council Remuneration and Expenses (unaudited)

Name		Remuneration (\$)	Expenses (\$)
Brame	Meagan	20,385.90	678.76
Burton-Krahn	Beth	20,385.90	4,074.37
Desjardins	Barbara	47,296.80	3,239.16
Hundleby	Lynda	20,385.90	9,370.83
Liberchuk	Olga	20,385.90	3,175.88
Low	Susan	20,385.90	3,326.80
Morrison	Timothy	20,385.90	3,160.35
		<u>169,612.20</u>	<u>27,026.15</u>

The Schedule of Council Remuneration has been prepared on a cash basis. The financial statements have been prepared on an accrual basis, and no reconciliation of this schedule with the financial statements has been prepared.

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Statement of Severance Agreements (unaudited)

There were no severance agreements under which payment commenced between the Corporation of the Township of Esquimalt and its non-unionized employees during the fiscal year 2015.

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Schedule of Payments to Suppliers for the Provision of Goods and Services (unaudited)

Supplier Name	Amount (\$)
Acklands-Grainger Inc..	29,932.21
Acme Supplies Ltd.	70,592.21
Al Sutherland Consulting Ltd.	72,101.13
Aon Reed Stenhouse Inc.	139,477.00
Archie Johnstone Plumbing & Heating Ltd.	60,375.00
Arena Des Canadiens Inc.	25,200.00
Associated Engineering (BC) Ltd.	89,684.06
BC Hydro	501,762.50
Cansel Survey Equipment Inc.	55,867.15
Capital Regional District	165,730.65
Carvello Law Corporation	76,867.54
CDW Canada Inc.	62,044.30
Chevron Canada Ltd.	106,475.82
Corix Water Products Inc.	37,117.45
Coriolis Consulting Corp.	32,147.01
Craven Huston Powers Architects	41,209.57
Crocker Equipment Co. Ltd.	128,470.33
Davey Tree Services Limited	29,659.48
Edgar & Minter Floor Coverings	27,258.00
Ellice Recycle Ltd.	152,047.35
Emery Electric Ltd.	62,811.88
Farris, Vaughan, Wills & Murphy LLP	31,026.18
Fortis BC	177,600.51
Graphic Office Interiors Ltd.	28,240.44
Greater Victoria Labour Relations Association	26,298.75
Greater Victoria Public Library	853,589.02
GVLRA – LTD Trust	140,062.55
Habitat Systems Inc.	193,414.99
Harlan-Stone Ltd.	32,345.25
Heritage Office Furnishings Victoria Ltd.	59,249.39
Insurance Corporation of BC	40,719.00
Island Asphalt Company	161,828.00
Island Temperature Controls Ltd.	49,089.42
Jacob Bros. Construction Inc.	4,329,378.26
King Luminaire Co. Inc. Canada	25,200.00
KPMG LLP	28,428.75
Lehigh Materials, A Division of Lehigh Hanson Materials Ltd.	59,566.52
Maurice Lamb	32,602.54
McRae's Environmental Services Ltd.	52,181.05
Modus	37,497.08

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Schedule of Payments to Suppliers for the Provision of Goods and Services (unaudited)

Supplier Name	Amount (\$)
Monk Office Supply Ltd.	30,969.09
Medical Services Plan of BC	166,778.25
Municipal Insurance Association of BC	278,070.89
Myra Systems Corp.	43,526.76
Pacific Blue Cross	421,399.62
Pacific Coast Commercial Cleaning Inc.	88,086.72
Pension Corporation – Municipal Pension Plan	2,023,908.47
Pipes Technology Group	63,089.17
P.R. Bridge Systems Ltd.	40,417.14
Queen’s University – IRC	35,276.75
Receiver General for Canada	3,415,962.78
Rocky Mountain Phoenix	391,605.40
The Sherwin Williams Co.	26,076.46
SLR Consulting (Canada) Ltd.	156,246.33
Story Construction Ltd.	1,255,744.09
Suburban Motors	28,051.52
Sukh & Sons Trucking Ltd.	32,129.57
Telus Mobility	51,242.55
Tempest Development Group	37,649.43
Tower Fence Products Ltd.	30,186.45
The Corporation of the District of Saanich	92,803.42
The Corporation of the City of Victoria	7,587,346.44
Trio Ready-Mix Victoria Ltd.	29,284.36
Van Isle Water Services Ltd.	78,033.24
Victoria Animal Control Services Ltd.	80,239.85
Westcan Fitness Supply Ltd.	42,096.89
Western Traffic Ltd.	38,300.00
Worksafe BC	236,466.16
Aggregate over \$25,000 (68)	25,126,136.14
Aggregate under \$25,000 (634)	1,906,244.93
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Total (702)	<u><u>27,032,381.07</u></u>

The Schedule of Payments to Suppliers for the Provision of Goods and Services has been prepared on a cash basis, and due to the limitations imposed by the Township’s accounts payable system includes certain disbursements that are not purchases of goods and services. The financial statements have been prepared on an accrual basis, and no reconciliation of this schedule with the financial statements has been prepared.

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Management Letter

The accompanying financial statements and schedules of the Corporation of the Township of Esquimalt (the "Township") are the responsibility of management. To ensure their integrity, objectivity, and reliability, management has selected appropriate accounting policies in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. The financial statements necessarily include some amounts that are based on estimates and the judgement of management with appropriate consideration of materiality.

The Township's accounting systems and related internal controls and supporting processes and procedures are designed and maintained to provide reasonable assurance that financial information is complete and accurate, and assets are safeguarded from loss. The procedures include the establishment of an organizational structure that provides a well defined division of responsibilities, accountability for performance, communication of standards of business conduct, and the selection, retention, and training of qualified staff.

The Township's Council oversees management's internal control and financial reporting responsibilities. Council reviews and approves the Township's financial statements, and meets with management and its independent auditors to satisfy themselves that management's responsibilities are properly discharged.

KPMG LLP, Chartered Accountants, the independent auditors appointed by Council examined the financial statements and issued their Audit Report. The auditors have full and unrestricted access to Council to discuss their audit and their related findings.

Ian Irvine
Director of Financial Services

Laurie Hurst, CPA, CGA
Chief Administrative Officer