



**2018
STATEMENT OF
FINANCIAL
INFORMATION**

(Pursuant to the Financial Information Act)

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
2018 Statement of Financial Information

Table of Contents

<i>Statement of Financial Information Approval</i>	1
<i>Schedule of Debts</i>	2
<i>Unaudited Schedules</i>	
Schedule of Guarantee and Indemnity Agreements	3
Schedule of Grants and Contributions.....	4
Schedule of Employee Remuneration and Expenses.....	5 -6
Schedule of Council Remuneration and Expenses.....	7
Statement of Severance Agreements.....	8
Schedule of Payments to Suppliers for the Provision of Goods and Services.....	9 -11
<i>Management Letter</i>	12
<i>Audited Financial Statements</i>	13 – 42

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
2018 Statement of Financial Information

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

May , 2019

Barbara Desjardins
Mayor

May , 2019

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
2018 Statement of Financial Information

Schedule of Debts

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

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
2018 Statement of Financial Information

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.

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
2018 Statement of Financial Information

Schedule of Grants and Contributions (unaudited)

Organization	Amount (\$)
Big Brothers Big Sisters of Victoria	1,000
Buccaneer Days	25,046
Celebration of Lights	2,253
Corporation of the City of Victoria - Canada Day Celebration	1,000
Creatively United For The Planet	500
Esquimalt Community Garden Society	11,750
Esquimalt Farmers Market	16,873
Esquimalt High School	800
Esquimalt High School - Athletic Team Funding	2,750
Esquimalt High School - Robotics Program	5,000
Esquimalt High School - Terry Fox Scholarship	500
Esquimalt High School - Township of Esquimalt Scholarship	750
Esquimalt Ribfest	21,474
Gorge Waterway Action Society	1,000
Greater Victoria Bike to Work Society	1,000
Greater Victoria Festival Society	1,500
Green Teams of Canada	3,000
Habitat Acquisition Trust	6,500
L'École Victor Brodeur	750
Macaulay Elementary School Parents' Advisory Council - Crossing Guard	10,000
Michael Dunahee Keep the Hope Alive Drive	900
Ministry of Casual Living	750
Need2 Suicide Prevention Education & Support	1,000
Société Radio Communautaire Victoria	1,000
Township Community Arts Council	18,504
Vancouver Island South Film & Media Commission	3,000
Vic West Community Association	2,125
Victoria Nikkei Cultural Society	1,500
Victoria Rainbow Kitchen Society	5,000
Victoria Tool Library	1,000
Volunteer Victoria	1,000
World Fisheries Trust	650
Total (32)	149,875

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
2018 Statement of Financial Information

Schedule of Employee Remuneration and Expenses (unaudited)

Name		Department	Remuneration (\$)	Expenses (\$)
Bittencourt	Artur	Information Technology	111,183.53	1,065.74
Braes	Lawrence	Parks & Recreation Services	77,779.26	624.62
Brown	William	Development Services	140,500.02	3,954.71
Brunton	Andrew	Emergency Services - Fire	92,479.39	3,059.25
Buie	Chris	Emergency Services - Fire	118,516.11	5,365.14
Byron	Jeffrey	Parks & Recreation Services	113,779.91	288.78
Cadwallader	Logan	Information Technology	77,594.36	1,079.73
Cardinal	Paul	Parks & Recreation Services	77,440.12	-
Carragher	Christopher	Emergency Services - Fire	102,893.57	2,516.22
Chung	David	Emergency Services - Fire	101,010.62	767.74
Daykin	Richard	Parks & Recreation Services	114,578.40	264.28
Deschenes	Karl	Information Technology	78,001.01	1,065.73
Gannon	Vicki	Human Resources	130,817.73	4,612.76
Giesbrecht	Wayne	Community Safety Services	85,060.77	832.20
Gow	Tyler	Emergency Services - Fire	93,074.61	268.44
Halliday	Alexander	Emergency Services - Fire	111,578.70	709.45
Harper	Mark	Engineering & Public Works	105,071.34	320.56
Hartman	Scott	Parks & Recreation Services	140,682.61	-
Harvey	Tyler	Emergency Services - Fire	91,995.99	535.62
Hay	Karen	Development Services	80,289.88	-
Henderson	Daniel	Parks & Recreation Services	77,406.07	288.76
Holmes	Kahlil	Emergency Services - Fire	89,840.53	871.82
Hurst	Laurie	Chief Administrative Officer	207,027.48	2,133.52
Hutchinson	Jason	Emergency Services - Fire	113,207.38	1,405.79
Irvine	Ian	Financial Services	140,423.27	1,786.19
Jancowski	Christopher	Emergency Services - Fire	160,830.10	10,424.15
Jansen	Sara	Community Safety Services	78,881.04	1,982.25
Killion	David	Community Safety Services	87,030.09	3,955.09
Lamminen	Richard	Engineering & Public Works	76,053.37	2,021.76
Landry	Matthew	Emergency Services - Fire	96,390.22	602.34
Luch	Andrew	Emergency Services - Fire	92,744.59	465.43
McDonald	Blair	Community Safety Services	132,311.75	2,033.26
McMillan	Scott	Emergency Services - Fire	89,417.80	791.34
Melville	Alison	Financial Services	81,411.20	4,134.89
Milkert	Andreas	Engineering & Public Works	79,931.84	252.63
Miller	Jeffrey	Engineering & Public Works	140,791.87	5,694.05
Moog	Christina	Parks & Recreation Services	77,401.08	-
Morrison	Ritchie	Corporate Services	86,526.26	330.00
Nurvo	Anja	Corporate Services	136,829.82	1,933.89
Owens	Sean	Emergency Services - Fire	104,917.62	2,876.99
Payne	Corey	Emergency Services - Fire	99,702.19	1,209.44
Ralph	Mark	Emergency Services - Fire	107,877.62	4,999.69
Rankin	Kevin	Engineering & Public Works	76,221.15	-
Robinson	Spencer	Emergency Services - Fire	120,418.35	4,413.73
Rosales	Angelo	Emergency Services - Fire	117,908.45	4,360.62

2018 Statement of Financial Information

Schedule of Employee Remuneration and Expenses (unaudited)

Name		Department	Remuneration (\$)	Expenses (\$)
Saladana	Troy	Emergency Services - Fire	124,804.10	4,967.00
Salamanca	Edgar	Engineering & Public Works	77,267.71	819.00
Saurette	Raymond	Emergency Services - Fire	126,056.26	3,908.97
Seivewright	Jason	Emergency Services - Fire	76,878.41	1,692.03
Serbic	Steven	Emergency Services - Fire	137,335.48	6,244.37
Shields	Kevin	Emergency Services - Fire	107,424.95	556.40
Syrett	Richard	Engineering & Public Works	77,657.61	1,429.27
Turner	Mary	Financial Services	115,030.31	-
Walton	Trevor	Emergency Services - Fire	102,272.22	4,948.66
Wieler	Wilhelm	Engineering & Public Works	114,708.74	2,441.96
Williams	Morgan	Emergency Services - Fire	93,869.46	1,077.35
Zado	Andrew	Emergency Services - Fire	103,304.61	1,201.59
Aggregate over \$75,000 (57)			5,972,438.93	115,585.20
Aggregate under \$75,000 (344)			6,566,963.65	33,364.73
Total (401)			<u>12,539,402.58</u>	<u>148,949.93</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.

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
2018 Statement of Financial Information

Schedule of Council Remuneration and Expenses (unaudited)

Name		Remuneration (\$)	Expenses (\$)
Armour	Kenneth	3,797.00	-
Brame	Meagan	22,147.72	3,714.81
Burton-Krahn	Beth	18,275.72	452.86
Desjardins	Barbara	51,487.32	1,197.03
Helliwell	Jacob	3,797.00	-
Hundleby	Lynda	22,147.72	2,093.07
Liberchuk	Olga	18,275.72	305.00
Low	Susan	18,275.72	375.00
Morrison	Timothy	22,147.72	2,433.60
Vermeulen	Jane	3,797.00	19.05
		<u>184,148.64</u>	<u>10,590.42</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.

2018 Statement of Financial Information

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 2018.

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
2018 Statement of Financial Information

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

Supplier Name	Amount (\$)
Acklands-Grainger Inc.	39,577.49
Acme Supplies Ltd.	84,302.25
Al Sutherland Consulting Ltd.	75,292.50
Allterra Construction Ltd.	121,778.71
Aon Reed Stenhouse Inc.	107,288.00
Apex Steel & Gas	31,278.88
BC Hydro	518,752.22
Bee-Clean Building Maintenance	61,611.38
Black Press Group Ltd.	30,531.25
Brenntag Canada Inc.	42,825.13
Butler Brothers Supplies Ltd.	58,344.39
C-1 Contractors Ltd.	51,116.48
Cansel Survey Equipment Inc.	36,829.75
Capital Regional District	184,626.50
Carvello Law Corporation	159,369.39
CDW Canada Inc.	32,873.66
Charter Telecom Inc.	101,226.21
City of Surrey	65,586.36
Cloud Managed – A Division of U214	31,564.90
Cloverdale Paint Inc.	37,478.54
Commercial Aquatic Supplies	34,333.84
Coriolis Consulting Corp.	42,040.34
Corix Water Products Inc.	54,419.78
Crest	52,140.08
Duncan Electric Motor Ltd.	26,755.94
Eecol Electric Corp.	34,585.66
Ellice Recycle Ltd.	141,533.86
Emery Electric Ltd.	44,517.51
Five Star Paving Co. Ltd.	370,901.85
Fortis BC	136,551.28
Fraser Valley Refrigeration Ltd.	351,580.06
Greater Victoria Labour Relations Association	31,914.00
Greater Victoria Public Library	918,319.00
Guillevin International Co.	50,364.50
Guiney Bros.	26,670.05
GVLRA – LTD Trust	128,864.20

2018 Statement of Financial Information

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

Supplier Name	Amount (\$)
Habitat Systems Inc.	96,113.01
Hourigan's Carpets & Linos Ltd.	35,540.09
Insurance Corporation of BC	40,479.00
IPI Tech Inc.	173,634.77
Island Asphalt Company	116,514.63
Island Temperature Controls Ltd.	46,785.92
KPMG LLP	28,376.25
Lehigh Hanson Materials Ltd.	64,267.05
M. Griffin Ltd.	54,947.19
McRae's Environmental Services Ltd.	115,163.71
Medical Services Plan of BC	94,237.50
Moneris	33,371.11
Municipal Insurance Association of BC	126,289.10
Pacific Blue Cross	518,180.51
Pacific Coast Commercial Cleaning Inc.	41,718.49
Parkland Refining (BC) Ltd.	152,761.35
Pension Corporation – Municipal Pension Plan	2,159,433.39
P.R. Bridge Systems Ltd.	115,560.04
Quantum Murray LP	109,198.12
Ralmax Contracting Ltd.	183,877.65
Raylec Power Ltd.	51,985.42
Receiver General for Canada	3,311,157.43
Rocky Point Engineering Ltd.	42,979.14
Rollins Machinery Limited	35,462.83
Roper Greyell LLP	48,666.80
SLR Consulting (Canada) Ltd.	174,970.36
South Island Prosperity Project	34,621.00
Sparker Construction Ltd.	947,913.21
Stak Fitness	47,357.44
Sukh & Sons Trucking Ltd.	28,771.36
Telus Mobility	51,720.13
The Corporation of the District of Saanich	101,863.71
The Corporation of the City of Victoria	8,283,055.83
Van Isle Water Services Ltd.	29,723.00

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

Supplier Name	Amount (\$)
Victoria Animal Control Services Ltd.	95,145.60
Victoria Drain Services Ltd.	36,998.85
Watt Consulting Group	75,146.46
Western Traffic Ltd..	44,970.40
WFR Wholesale Fire & Rescue Ltd.	25,408.41
Whistler Centre For Sustainability	36,180.04
WorkSafe BC	320,064.64
Aggregate over \$25,000 (78)	22,448,356.88
Aggregate under \$25,000 (601)	2,133,175.92
Total (679)	<u>24,581,532.80</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.

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT

2018 Statement of Financial Information

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