

**2015
STATEMENT OF
FINANCIAL
INFORMATION**

(Pursuant to the Financial Information Act)

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

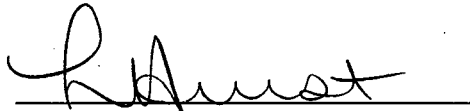
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Statement of Financial Information Approval

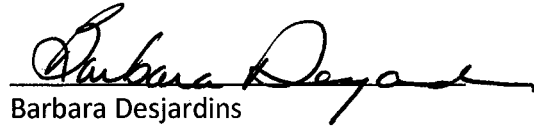
The undersigned, as authorized by the *Financial Information Regulation, Schedule 1, Subsection 9(2)*, approves all the statements and schedules included in this *Statement of Financial Information*, produced as required by the *Financial Information Act*.



Laurie Hurst, CPA, CGA

Chief Administrative Officer

June 14, 2016



Barbara Desjardins

Mayor

June 14, 2016

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
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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 |
| Herowork 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) | <u>110,933</u> |

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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) | | | 12,429,328.87 | 176,842.83 |

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
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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.

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
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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.

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
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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 |

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
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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 |
| | <hr/> |
| Total (702) | <u>27,032,381.07</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.

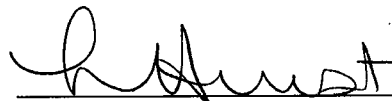
The Township's accounting systems and related internal controls and supporting processes and procedures are designed and maintained to provide reasonable assurance that financial information is complete and accurate, and assets are safeguarded from loss. The procedures include the establishment of an 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