




Township of
ESQUIMALT

**2014
STATEMENT OF
FINANCIAL
INFORMATION**

(Pursuant to the Financial Information Act)



THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
2014 Statement of Financial Information

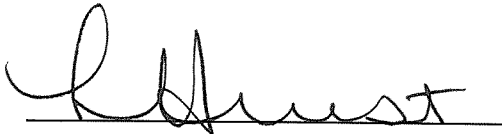
Table of Contents

<i>Statement of Financial Information Approval</i>	1
Schedule of Debts.....	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 -10
<i>Management Letter</i>	11
<i>Audited Financial Statements</i>	12 – 41

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
2014 Statement of Financial Information

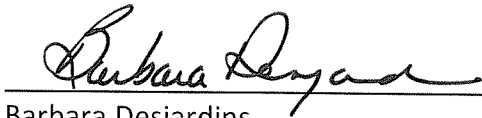
Statement of Financial Information Approval

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

June 2, 2015



Barbara Desjardins
Mayor

June 2, 2015

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
2014 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
2014 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
2014 Statement of Financial Information

Schedule of Grants and Contributions (unaudited)

Organization	Amount (\$)
Big Brothers Big Sisters of Victoria	1,000
Cascadia Green Building Council	7,000
City of Victoria - Canada Day Celebrations	1,000
Community Social Planning Council	6,000
Creatively United For The Planet	6,600
Daniel Cline	7,500
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	500
Esquimalt Lantern Festival Society	5,000
Esquimalt Resident Association	4,750
Greater Victoria Film Commission	1,000
Help Fill A Dream Foundation	2,000
L'Ecole Victor Brodeur	2,250
L'Ecole Victor Brodeur – Athletic Team Funding	1,750
Macaulay Elementary School Parents' Advisory Council - Crossing Guard	14,480
Michael Dunahee Keep the Hope Alive Drive	2,100
Need2 Suicide Prevention Education & Support	1,500
Richard Wong	500
Rockheights Middle School	1,500
Shoreline Community Middle School	2,500
Societe Radio Communautaire Victoria	750
St. John Ambulance Association	1,000
Township of Esquimalt Community Arts Council	15,800
Victoria Family Court & Youth Justice	500
Victoria Nikkei Cultural Society	1,000
Victoria Rainbow Kitchen Society	10,000
Victoria Marine Rescue Society	2,437
World Fisheries Trust	2,500
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Total (31)	<u>107,717</u>

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
2014 Statement of Financial Information

Schedule of Employee Remuneration and Expenses (unaudited)

Name		Department	Remuneration (\$)	Expenses (\$)
Boyes	Andrea	Financial Services	80,547.06	910.71
Brown	William	Development Services	125,047.58	1,647.56
Buie	Chris	Emergency Services - Fire	130,954.13	466.39
Byron	Jeffrey	Parks & Recreation Services	101,864.44	959.36
Campbell	Thomas	Emergency Services - Fire	119,961.08	1,296.37
Carragher	Christopher	Emergency Services - Fire	116,332.47	-
Chung	David	Emergency Services - Fire	104,284.73	449.56
Daykin	Richard	Parks & Recreation Services	101,790.86	625.27
Fraser	Ian	Emergency Services - Fire	133,165.73	1,817.72
Greensill	Vince	Emergency Services - Fire	146,518.51	473.50
Griffith	Gina	Human Resources	99,462.11	9,333.38
Halliday	Alexander	Emergency Services - Fire	133,147.62	488.07
Hartman	Scott	Parks & Recreation Services	125,305.01	35.00
Harvey	Tyler	Emergency Services - Fire	113,986.08	905.72
Hurst	Laurie	Chief Administrative Officer	170,464.09	2,875.25
Hutchinson	Jason	Emergency Services - Fire	126,732.00	2,124.65
Irvine	Ian	Financial Services	121,738.38	3,440.23
Killion	David	Community Safety Services	79,520.06	6,815.36
Martin	Wayne	Engineering & Public Works	100,970.92	1,125.56
Mavrikos	Elias	Emergency Services - Fire	108,814.26	-
McDonald	Blair	Community Safety Services	111,028.84	4,425.46
McGregor	George	Emergency Services - Fire	125,178.72	5,273.46
McLean	Darrell	Community Safety Services	81,424.91	1,441.63
Milkert	Andreas	Engineering & Public Works	76,669.46	623.74
Miller	Jeffrey	Engineering & Public Works	126,022.34	4,693.46
Nurvo	Anja	Corporate Services	119,454.11	3,802.59
Owens	Sean	Emergency Services - Fire	88,677.25	1,079.88
Parkes	Trevor	Development Services	84,847.23	1,730.00
Payne	Corey	Emergency Services - Fire	116,889.80	-
Ralph	Mark	Emergency Services - Fire	118,996.54	1,590.45
Reed	Michael	Engineering & Public Works	75,116.75	398.00
Robinson	Spencer	Emergency Services - Fire	121,603.17	470.78
Rosales	Angelo	Emergency Services - Fire	147,207.30	1,244.75
Saladana	Troy	Emergency Services - Fire	151,596.17	4,758.42
Saurette	Raymond	Emergency Services - Fire	129,092.79	2,760.44

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
2014 Statement of Financial Information

Schedule of Employee Remuneration and Expenses (unaudited)

Name		Department	Remuneration (\$)	Expenses (\$)
Shields	Kevin	Emergency Services - Fire	122,019.64	2,296.71
Small	Gibbon	Emergency Services - Fire	117,966.76	721.44
Turner	Mary	Financial Services	102,320.64	210.27
Walton	Trevor	Emergency Services - Fire	77,788.32	838.01
Wieler	Wilhelm	Engineering & Public Works	102,502.03	2,131.24
Williams	Morgan	Emergency Services - Fire	107,998.98	826.59
Woodland	Jon	Information Technology	101,802.36	2,163.17
Zado	Andrew	Emergency Services - Fire	120,610.95	1,793.61
Aggregate over \$75,000 (43)			4,867,422.18	81,063.76
Aggregate under \$75,000 (332)			6,342,710.72	27,848.89
Total (375)			<u>11,210,132.90</u>	<u>108,912.65</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
2014 Statement of Financial Information

Schedule of Council Remuneration and Expenses (unaudited)

Name		Remuneration (\$)	Expenses (\$)
Brame	Meagan	14,183.10	659.02
Burton-Krahn	Beth	1,070.70	-
Desjardins	Barbara	35,345.05	2,176.34
Hodgins	E. David	13,112.40	8,664.32
Hundleby	Lynda	14,183.10	403.90
Liberchuk	Olga	1,070.70	-
Low	Susan	1,070.70	-
McKie	Robert	13,112.40	5,705.83
Morrison	Timothy	14,183.10	3,093.46
Schinbein	David	13,112.40	3,746.55
		<u>120,443.65</u>	<u>24,449.42</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.

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
2014 Statement of Financial Information

Statement of Severance Agreements (unaudited)

There were three severance agreements under which payment commenced between the Corporation of the Township of Esquimalt and its non-unionized employees during the fiscal year 2014.

Each agreement represented nine months compensation.

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
2014 Statement of Financial Information

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

Supplier Name	Amount (\$)
Acme Supplies Ltd.	72,556.48
Al Sutherland Consulting Ltd.	70,790.04
Aon Reed Stenhouse Inc.	89,706.00
Aral Construction Ltd.	384,032.78
Associated Engineering (BC) Ltd.	212,760.28
BC Hydro	500,291.16
Black Press Group Ltd.	43,883.88
Brunnell Construction Ltd.	578,553.53
Capital City Paving Ltd.	137,972.70
Capital Regional District	163,101.98
Carvello Law Corporation	124,269.85
CDW Canada Inc.	25,626.78
Chevron Canada Ltd.	133,759.06
Corix Water Products Inc.	25,631.54
Eecol Electric Corp.	75,813.18
Ellice Recycle Ltd.	152,643.86
Emery Electric Ltd.	52,216.10
Fantastic Cleaning	32,552.10
Fastenal Canada	27,561.68
Fortis BC	194,314.55
G & E Contracting LP	67,468.28
Greater Victoria Public Library	831,626.02
Gunnebo Canada Inc.	59,208.40
GVLRA – LTD Trust	141,856.94
Harlan-Stone Ltd.	38,243.10
Hughes Condon Marler Architects	62,738.72
Insurance Corporation of BC	43,151.00
IPL Inc.	368,524.58
Island Asphalt Company	184,555.98
Island Temperature Controls Ltd.	46,734.26
KPMG LLP	35,175.00
Leavitt Machinery	37,323.56
Lehigh Materials, A Division of Lehigh Hanson Materials Ltd.	52,761.96
Mack Sales & Service of Nanaimo	191,087.67
McRae's Environmental Services Ltd.	56,383.41
Monk Office Supply Ltd.	45,109.31
Medical Services Plan of BC	164,516.75
Municipal Insurance Association of BC	157,514.08

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
2014 Statement of Financial Information

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

Supplier Name	Amount (\$)
Myra Systems Corp.	38,695.29
Nordic Industries	25,383.37
Pacific Audio Works	103,287.84
Pacific Blue Cross	407,209.22
Pacific Coast Commercial Cleaning Inc.	38,116.98
Pension Corporation – Municipal Pension Plan	1,819,441.03
P.R. Bridge Systems Ltd.	36,556.33
Raylec Power Ltd.	59,242.27
Receiver General for Canada	3,139,878.64
RS Restoration Services	26,995.92
Rocky Mountain Phoenix	339,968.03
Rollins Machinery Limited	639,823.01
Shanahan's Limited	51,615.76
Shell Construction Ltd.	64,523.50
Sihota & Starkey in Trust	462,450.64
SNC-Lavalin Inc.	28,276.00
Story Construction Ltd.	189,127.42
Sukh & Sons Trucking Ltd.	34,250.82
Talentcor	25,679.01
Telus Communications	27,274.29
Telus Mobility	43,361.71
The Corporation of the District of Saanich	90,512.19
The Corporation of the City of Victoria	7,473,068.54
Trio Ready-Mix Victoria Ltd.	41,429.33
Van Isle Water Services Ltd.	82,030.92
Victoria Animal Control Services Ltd.	77,121.71
Western Traffic Ltd.	26,299.40
Worksafe BC	180,544.50
Young Anderson Barristers & Solicitors	86,829.69
Aggregate over \$25,000 (67)	21,341,009.91
Aggregate under \$25,000 (635)	2,118,625.05
Total (702)	23,459,634.96

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
2014 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.

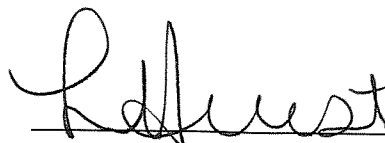
The Township's accounting systems and related internal controls and supporting processes and procedures are designed and maintained to provide reasonable assurance that financial information is complete and accurate, and assets are safeguarded from loss. The procedures include the establishment of an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