



2023
STATEMENT OF
FINANCIAL
INFORMATION

(Pursuant to the Financial Information Act)

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
2023 Statement of Financial Information

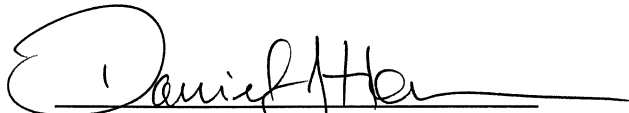
Table of Contents

<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 – 43

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
2023 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*.

A handwritten signature in black ink, appearing to read "Daniel Horan", written over a horizontal line.

Daniel Horan, P.Eng.
Chief Administrative Officer

June 25, 2024

A handwritten signature in black ink, appearing to read "Barbara Desjardins", written over a horizontal line.

Barbara Desjardins
Mayor

June 25, 2024

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
2023 Statement of Financial Information

Schedule of Debts

The Schedule of Debts has not been prepared as the requisite information appears in Note 5 to the attached financial statements.

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
2023 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
2023 Statement of Financial Information

Schedule of Grants and Contributions (unaudited)

Organization	Amount (\$)
Big Brothers Big Sisters of Victoria	3,000
Buccaneer Days	22,621
Capital Bike Society	3,500
Celebration of Lights	4,860
Esquimalt Community Arts Hub	10,000
Esquimalt Farmers Market	23,504
Esquimalt High School	7,550
Esquimalt Ribfest	9,734
Gorge Waterway Action Society	2,000
Green Teams of Canada	6,000
L'École Victor Brodeur	750
Michael Dunahee Keep the Hope	1,000
Société Francophone de Victoria	3,000
Township Community Arts Council	14,527
Vancouver Island South Film & Media Commission	5,000
Victoria Jazz Society	27,337
Victoria Nikkei Society	2,000
Victoria Rainbow Kitchen Society	7,500
Victoria Sexual Assault Centre	3,000
Total (19)	<u>159,453</u>

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
2023 Statement of Financial Information

Schedule of Employee Remuneration and Expenses (unaudited)

Name		Department	Remuneration (\$)	Expenses (\$)
Ahlers	David	Engineering & Public Works	76,082.68	1,029.74
Alexander	Noah	Parks & Recreation Services	77,436.59	246.89
Bittencourt	Artur	Information Technology	130,808.95	2,658.29
Braes	Lawrence	Parks & Recreation Services	87,674.16	1,550.29
Brown	William	Development Services	162,038.99	6,197.70
Brunton	Andrew	Emergency Services - Fire	126,575.13	2,438.89
Buie	Christopher	Emergency Services - Fire	157,121.82	1,109.34
Byron	Jeffrey	Parks & Recreation Services	157,162.83	705.17
Carragher	Christopher	Emergency Services - Fire	133,667.58	8,170.28
Carter	Sue-Anne	Corporate Services	80,868.18	1,704.15
Chung	David	Emergency Services - Fire	128,375.17	2,327.81
Clary	Joel	Engineering & Public Works	157,528.24	1,359.47
Davie	Charles	Engineering & Public Works	113,325.59	3,452.79
Davison	James	Development Services	124,668.05	1,401.29
Deschenes	Karl	Information Technology	87,073.86	0.00
Gannon	Vicki	HR & Community Relations	161,920.68	7,200.23
Giesbrecht	Wayne	Community Safety Services	98,104.62	1,739.31
Gow	Tyler	Emergency Services - Fire	124,327.43	1,606.73
Halliday	Alexander	Emergency Services - Fire	164,080.74	1,610.16
Hammond	Lucas	Emergency Services - Fire	94,614.31	1,380.55
Harvey	Tyler	Emergency Services - Fire	128,725.42	4,652.48
Henderson	Daniel	Parks & Recreation Services	110,781.04	2,423.78
Holloway	Sarah	Corporate Services	92,511.58	5,809.33
Holmes	Kahlil	Emergency Services - Fire	129,171.62	1,058.75
Hopkins	Debra	Corporate Services	157,173.78	3,406.21
Horan	Daniel	Chief Administrative Officer	198,933.83	10,270.96
Hrasky	Kielan	Emergency Services - Fire	106,689.89	7,156.61
Hutchinson	Jason	Emergency Services - Fire	152,292.95	5,934.52
Irvine	Ian	Financial Services	165,065.62	3,746.91
Killion	David	Community Safety Services	98,164.62	3,273.30
Knoke	Stephen	Parks & Recreation Services	161,489.40	589.61
Landry	Matthew	Emergency Services - Fire	125,318.24	579.85
Lloyd	Joshua	Engineering & Public Works	75,351.22	4,075.31
Luch	Andrew	Emergency Services - Fire	119,574.94	683.26
MacPhail	Paul	Emergency Services - Fire	126,026.70	3,953.95
McDonald	Blair	Community Safety Services	161,673.16	0.00
McElroy	Christopher	Emergency Services - Fire	89,677.83	1,735.54
McMillan	Scott	Emergency Services - Fire	127,164.31	8,820.04
Melville	Alison	Financial Services	126,628.62	3,648.39

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
2023 Statement of Financial Information

Schedule of Employee Remuneration and Expenses (unaudited)

Name	Department	Remuneration (\$)	Expenses (\$)	
Milkert	Andreas	Engineering & Public Works	101,566.17	330.75
Munde	Kulpreet	Community Safety Services	101,071.15	0.00
Nicklin	Meghan	Parks & Recreation Services	84,995.74	376.30
Owens	Sean	Emergency Services - Fire	137,358.31	6,557.21
Payne	Corey	Emergency Services - Fire	130,631.19	7,159.26
Polson	Cameron	Emergency Services - Fire	115,575.92	2,083.37
Price	Jared	Information Technology	86,955.06	0.00
Ralph	Mark	Emergency Services - Fire	148,471.58	1,419.98
Rankin	Kevin	Engineering & Public Works	93,666.96	1,750.51
Reed	Kurtis	Parks & Recreation Services	83,998.71	170.06
Reid	Stephanie	Parks & Recreation Services	78,801.92	505.30
Rodger	Rachelle	Parks & Recreation Services	75,063.47	0.00
Rosales	Angelo	Emergency Services - Fire	162,383.53	3,328.85
Saladana	Troy	Emergency Services - Fire	148,415.21	338.74
Salamanca	Edgar	Engineering & Public Works	86,412.22	589.30
Seivewright	Jason	Emergency Services - Fire	127,970.17	1,880.18
Serbic	Steven	Emergency Services - Fire	126,273.22	4,872.51
Shields	Kevin	Emergency Services - Fire	153,803.88	6,563.98
Swan	Gregory	Emergency Services - Fire	152,707.92	6,387.96
Syrett	Richard	Engineering & Public Works	87,154.22	2,935.49
Tang	Alex	Development Services	86,412.22	388.28
Walmsley	Darryll	Engineering & Public Works	77,251.34	490.98
Walton	Trevor	Emergency Services - Fire	125,304.12	1,001.15
Widdifield	Neal	Emergency Services - Fire	157,427.93	6,947.95
Williams	Morgan	Emergency Services - Fire	139,299.39	2,078.78
Wilson	Larry	Engineering & Public Works	75,509.95	479.00
Youell	Heather	Financial Services	76,207.64	500.00
Young	Robert	Parks & Recreation Services	108,259.54	1,159.10
Zado	Andrew	Emergency Services - Fire	136,014.06	4,196.31
Zajac	Tara	HR & Community Relations	122,079.10	3,635.36
Aggregate over \$75,000 (69)			8,282,912.21	187,834.54
Aggregate under \$75,000 (363)			7,458,006.17	70,821.04
Total (432)			15,740,918.38	258,655.58

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
2023 Statement of Financial Information

Schedule of Council Remuneration and Expenses (unaudited)

Name		Remuneration (\$)	Expenses (\$)
Armour	Kenneth	29,838.00	0.00
Boardman	Andrea	29,838.00	5,462.07
Cavens	Duncan	29,838.00	7,519.71
Desjardins	Barbara	65,684.29	3,742.25
Helliwell	Jacob	29,838.00	3,647.16
Morrison	Timothy	29,838.00	8,802.04
Rotchford	Darlene	29,838.00	2,320.84
		<u>244,712.29</u>	<u>31,494.07</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
2023 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 2023.

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
2023 Statement of Financial Information

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

Supplier Name	Amount (\$)
Al Sutherland Consulting Ltd.	83,249.64
Aon Reed Stenhouse Inc.	202,728.00
Apex Steel & Gas	44,192.76
A-Tech Doors Inc.	36,002.93
BC Hydro	477,900.07
Belzona Molecular (BC) Ltd.	40,309.50
Black Press Group Ltd.	35,494.47
Bridge Systems Ltd.	25,651.84
Bunzl	131,206.31
Capital City Paving Ltd.	85,419.70
Capital Regional District	170,171.50
Carvello Law Corporation	99,558.70
CC Equipment Ltd.	59,389.08
CDW Canada Inc.	84,533.70
CentralSquare Canada Software Inc.	140,639.04
Chew Contracting, a Division of Ralmax Contracting Ltd.	30,219.00
CIMCO Refrigeration	64,766.55
City of Surrey	114,930.36
Columbia Fuels	213,510.37
Commercial Aquatic Supplies	73,946.51
Cook Roberts LLP	64,831.60
CorePM Services Ltd.	160,016.38
Crest Emergency Communications	48,264.98
Daeco Installations Ltd.	47,644.23
EECOL Electric	46,168.69
Ellice Recycle Ltd.	230,682.48
Emery Electric Ltd.	79,204.26
Engineering For Kids	25,061.40
FortisBC	199,613.52
G&E Contracting LP	1,264,003.55
GeoAdvice Engineering Inc.	40,302.39
Granicus Inc.	34,521.30
Greater Victoria Labour Relations Association	52,088.09
Greater Victoria Public Library	1,019,280.00
Greater Victoria Labour Relations Association - LTD Trust	173,971.86
Harbour International Trucks Ltd.	253,628.41
Hazelwood Construction Services Ltd.	1,083,387.54
HCMA Architecture + Design	424,412.04
Heidelberg Materials Canada Limited	86,169.95
Hydroforce Excavating Ltd.	32,071.78

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
2023 Statement of Financial Information

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

Supplier Name	Amount (\$)
Iconix Waterworks LP	87,648.67
Insurance Corporation of BC	59,570.00
ISL Engineering and Land Services Ltd.	340,923.02
Island Asphalt Company	96,306.55
Island Temperature Controls Ltd.	81,852.15
Kerr Wood Leidal Associates Ltd.	41,953.93
Kinetic Construction Ltd.	279,567.39
KMF Traffic Solutions Ltd.	121,468.74
Knappett Projects Inc.	108,146.69
Kreestone Engineering Ltd.	48,667.10
Lenovo (Canada) Inc.	47,768.14
Lifesaving Society	28,191.77
M. Griffin Ltd.	41,079.23
Manulife Financial Group Benefits	76,653.69
McRae's Environmental Services Ltd.	105,637.33
Mega Power Installations Ltd.	66,403.99
Microserve	40,941.82
Mijo Sport Martial Arts & Fitness Training	27,636.13
Miller Fence	33,760.17
Moneris	87,919.28
Municipal Insurance Association of BC	205,709.13
Music Together Victoria	25,724.71
North West Environmental Group Ltd.	31,437.00
Pacific Blue Cross	555,792.99
Pension Corporation - Municipal Pension Plan	2,672,982.99
PerfectMind Inc.	27,776.00
Perivale and Taylor Consulting Inc.	125,848.25
Pipes Technology Group	32,492.53
PrivacyWorks Consulting Inc.	27,562.54
Professional Mechanical Ltd.	154,516.29
PW Trenchless Construction Inc.	585,095.41
Raylec Power Ltd.	36,060.77
Receiver General for Canada	4,565,030.99
Reimair Consulting	44,250.15
Rollins Machinery Limited	54,224.11
Scottish Line Painting Ltd.	27,425.61
Skyblue Services Corporation	77,385.00
Slegg Building Materials Ltd.	28,193.25
South Island Prosperity Partnership	37,880.85
Sukh & Sons Trucking Ltd.	28,079.95

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT

2023 Statement of Financial Information

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

Supplier Name	Amount (\$)
Telus Mobility	50,747.17
The AME Consulting Group Ltd.	45,245.73
The Corporation of the City of Victoria	10,309,754.09
The Get Go Inc.	33,471.52
The Sherwin Williams Co.	27,333.91
Tower Fitness Equipment Services Inc.	111,589.53
Trane Canada ULC	211,478.40
Trio Ready-Mix Victoria Ltd.	39,288.17
University Of Victoria	87,656.35
Van Isle Water Services Ltd.	95,123.18
VI Island Cleaning Supplies Ltd.	48,595.90
Victoria Animal Control Services Ltd.	99,039.52
Victoria Drains	51,686.06
Waste Connections Of Canada Inc.	49,721.47
Westcoast Cranes	53,001.38
Westerra Equipment LP	75,655.44
WorkSafe BC	584,663.34
Aggregate over \$25,000 (97)	30,718,759.95
Aggregate under \$25,000 (807)	2,520,263.00
Total (904)	<u>33,239,022.95</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

2023 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 Chartered Professional Accountants of Canada. The financial statements necessarily include some amounts that are based on estimates and the judgement of management with appropriate consideration of materiality.

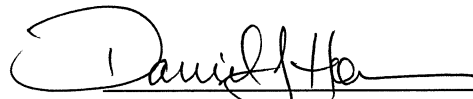
The Township's accounting systems and related internal controls and supporting processes and procedures are designed and maintained to provide reasonable assurance that financial information is complete and accurate, and assets are safeguarded from loss. The procedures include the establishment of an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



Daniel Horan, P.Eng.
Chief Administrative Officer