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CITY OF VANCOUVER

INCLUDING BOARDS AND COMMISSIONS

BRITISH COLUMBIA

STATEMENT OF FINANCIAL INFORMATION

DECEMBER 31, 2021

- **FINANCIAL STATEMENTS**
- **SCHEDULE OF DEBTS**
- **SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS**
- **SCHEDULE OF REMUNERATION AND EXPENSES**
- **SCHEDULE OF SUPPLIERS FOR GOODS AND SERVICES**

**Published pursuant to the Financial Information Regulations under the
Financial Information Act of British Columbia**

CITY OF VANCOUVER
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 under the *Financial Information Act*.

A handwritten signature in black ink, appearing to read 'JA', with a long, wavy horizontal line extending to the right.

Julia Aspinall, BA, CPA, CMA
Director, Financial Services
Deputy Director of Finance
March 21, 2022

CITY OF VANCOUVER

DIRECTOR OF FINANCE REPORT

The Financial Statements contained in this Statement of Financial Information under the Financial Information Act have been prepared by management in accordance with Canadian generally accepted accounting principles, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The City's Internal Audit Division has the responsibility for assessing the internal control environment of the City and making observations and recommendations on the effectiveness of management systems and processes. The Internal Audit Division reports to the Internal Audit Management Team.

The External Auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review and evaluation of the City's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The External Auditors present their audit findings to City Council.

On behalf of the City of Vancouver,

A handwritten signature in black ink, appearing to read 'J. Aspinall', with a long horizontal flourish extending to the right.

Julia Aspinall, BA, CPA, CMA
Director, Financial Services
Deputy Director of Finance
March 21, 2022

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CITY OF VANCOUVER

BRITISH COLUMBIA

**CONSOLIDATED
FINANCIAL STATEMENTS**

2021

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Vancouver City Council 2018 – 2022

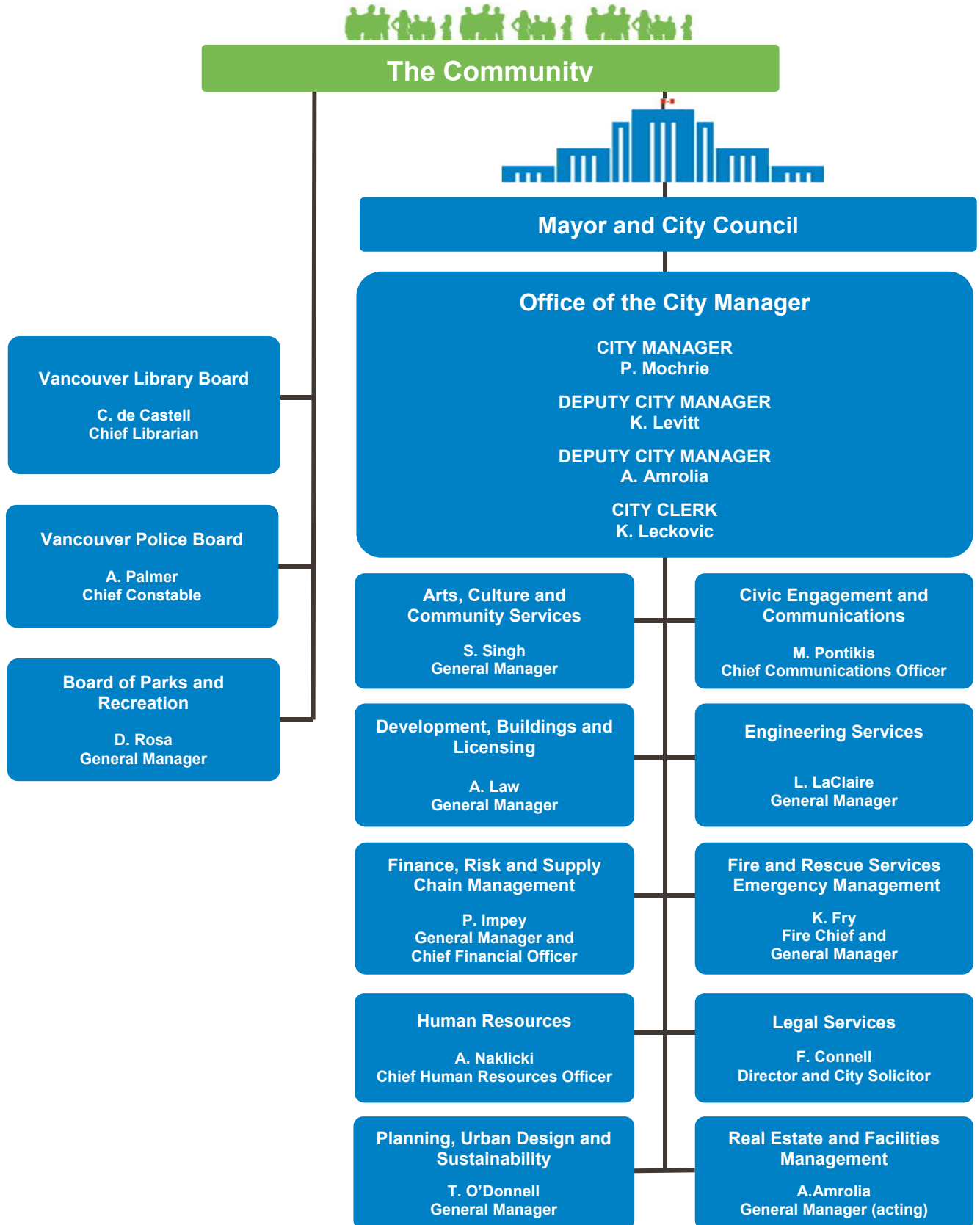
City Council is made up of the Mayor and ten councillors who are elected at large for a four-year term.



Councillor Rebecca Bligh	Councillor Christine Boyle	Councillor Colleen Hardwick	Councillor Pete Fry	Councillor Adriane Carr	Mayor Kennedy Stewart	Councillor Melissa De Genova	Councillor Jean Swanson	Councillor Michael Wiebe	Councillor Lisa Dominato	Councillor Sarah Kirby-Yung
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CITY OF VANCOUVER ORGANIZATIONAL CHART

The City of Vancouver’s organizational structure supports the community.



Mayor K. Stewart and Members of Council

It is our pleasure to submit the Consolidated Financial Statements for the City of Vancouver for the year ended December 31, 2021. These financial statements include the financial position and results of operations of the City including its Boards and City-controlled entities. The preparation of the Consolidated Financial Statements is the responsibility of management and they have been prepared in accordance with Canadian Generally Accepted Accounting Principles as prescribed by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

To assist in meeting its responsibility, management maintains accounting, budget and other internal controls to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, and that assets are properly accounted for and safeguarded.

The City's financial statements consist of:

- Consolidated Statement of Financial Position – summary of financial and non-financial assets, liabilities and accumulated surplus at year end.
- Consolidated Statement of Operations – summary of revenues, expenses and annual surplus for the year.
- Consolidated Statement of Change in Net Financial Assets – summary of changes in financial assets and liabilities.
- Consolidated Statement of Cash Flows – summary of the sources and uses of cash in the year.

The Consolidated Financial Statements have been audited by the independent firm of KPMG LLP and their report precedes the financial statements.

The City has shown signs of recovery from the negative impacts of the COVID-19 outbreak. Throughout 2021, as the number of COVID cases decreased, the province gradually eased restrictions by re-opening facilities and events. However, the nature of the pandemic proved to be unpredictable as the Omicron variant caused another lock-down in December. The City is optimistic of its ability to fully recover from the negative economic effects of the pandemic but remains cautious in its financial planning as the pandemic continues to evolve.

Consolidated Financial Position

(\$Millions)	2021	2020	Change
Financial assets	\$ 3,286.6	\$ 3,477.3	\$ (190.7)
Liabilities	2,346.6	2,739.3	(392.7)
Net financial assets	940.0	738.0	202.0
Non-financial assets	7,781.2	7,399.9	381.3
Accumulated Surplus	\$ 8,721.2	\$ 8,137.9	\$ 583.3

The City's consolidated financial position captures the total assets and liabilities of entities controlled by the City of Vancouver as at December 31 2021. The net financial assets, calculated as financial assets less liabilities, improved by \$202.0 million resulting in a net financial asset position of \$940.0 million (2020 - \$738.0 million) is primarily driven by revenue from developer contributions, empty homes tax revenue and government transfers received in advance of their intended use. A net financial asset position is an indicator of the funds available for future expenditures.

The City's non-financial assets increased in 2021 by \$381.3 million, bringing the total to \$7.8 billion. The increase is the net result of capital additions of physical assets in the year less disposals and amortization expense.

REPORT OF THE DIRECTOR OF FINANCE

The City's overall consolidated financial position, represented by accumulated surplus, improved by \$583.3 million in 2021 resulting in an ending balance of \$8.7 billion (2020 - \$8.1 billion). Accumulated surplus is primarily comprised of investment in tangible capital assets of \$6.8 billion (2020 - \$6.3 billion), as well as reserve balances set aside for specific purposes less obligations to be funded from future revenues of \$1.5 billion (2020 - \$1.6 billion) and fund balance of \$400.6 million (2020 - \$322.9 million).

Consolidated Results of Operations

(\$ Millions)	2021 Budget	2021	2020
Revenues	\$ 2,037.7	\$ 2,350.2	\$ 1,858.2
Expenses	1,887.3	1,766.8	1,629.2
Annual surplus	\$ 150.4	\$ 583.4	\$ 229.0

The City of Vancouver's consolidated statement of operations shows evidence of the City's recovery from the negative impacts of the pandemic. This is reflected by increases in revenue from developer contributions, program fees, and license and development fees. The City also recognized significant funding from the federal and provincial levels of government in 2021. This includes \$62.0 million in grants from the Canadian Mortgage Housing Corporation (CMHC) for affordable housing. The City also received \$9.7 million from the Union of BC Municipalities (UBCM) as part of a \$19.4 million dollar grant for the Strengthening Communities Services Program with the remaining balance to be received in the future. This program is part of the federal and provincial COVID-19 Safe Restart Funding.

As part of the recovery, year over year expenses also increased by \$137.6 million as service and staffing levels increased from 2020 as a result of facilities and programs re-opening with reduced capacity and in addition the end of 2020 salary mitigation actions and collective bargaining settlements.

Year over Year Change

Consolidated revenues of \$2.4 billion increased by \$492.0 million over 2020 primarily due to developer contributions, re-opening of facilities and programs, property taxes and license and development fees revenue. Significant year over year changes in revenues include the following:

- \$259.1 million increase in contributed assets for land and buildings from developers for childcare and affordable housing.
- \$71.2 million increase in government transfers due to funding from the federal government for the purchase of hotels to be converted to affordable housing, and funding from Translink as public transit operations returns to pre-pandemic levels as well as COVID-19 Safe Restart funding.
- \$64.2 million increase in property taxes and utilities as part of annual rate increases.
- \$37.0 million increase in license and development fees collected due to increases in permit applications, large site rezoning applications as COVID restrictions were lifted.
- \$34.9 million increase in program fees as a result of the Pacific National Exhibition fair returning in 2021, increased attendance for golf, and the return of various other programs albeit at a reduced capacity due to COVID restrictions.
- \$26.6 million increase in cost recoveries and donations primarily resulting from greater recoveries for sewer and water connections resulting from new developments.

Consolidated expenses of \$1.8 billion increased by \$137.6 million over 2020 due primarily to the lifting of COVID-19 restrictions and facilities re-opening resulting in greater operational expenses. Significant year over year changes in expenses include the following:

- \$90.4 million increase in wages, salaries and benefits due to hires to support re-opening of facilities, merit increases, and new collective agreements with various unions.
- \$52.6 million increase in supplies, material and equipment to support facilities re-opening and increased costs for operations and utilities.

REPORT OF THE DIRECTOR OF FINANCE

The City's consolidated revenues exceeded expenses resulting in an annual surplus of \$583.4 million (2020-\$229.0 million). The surplus was primarily due to contributed tangible capital assets from developers totalling \$220.9 million, government transfers of \$88.1 million for capital related programs such as affordable housing and government operating program transfers in advance of their intended use. These amounts are restricted in their use.

Budget Variance

The Budget information presented in these consolidated financial statements is based upon the combined 2021 operating, capital and property endowment budgets as approved by Council on December 8, 2020 and adjusted to comply with Canadian public sector accounting standards for inclusion in the Consolidated Statement of Operations.

Consolidated revenues of \$2.4 billion were higher than budgeted revenues by \$312.5 million due primarily to contributed assets received from developers and senior government. Significant budget to actual variances include the following:

- \$77.2 million higher than budgeted developer contributions due to community amenity contributions and development cost levies, which are not budgeted, and held in reserve until utilized.
- \$40.1 million higher property tax revenues due to unbudgeted Empty Homes Tax to be used for affordable housing initiatives and lower than budgeted supplementary roll adjustments on property tax appeals.
- \$32.8 million higher than budgeted license and development fees due to increase in volume of permit applications and service and inspection fees. Revenue recognized from license and development permits that are not yet processed have an offset in reserve
- \$12.1 million higher than budgeted program fees due to increased golfing revenue and programs as COVID restrictions ease.

Consolidated expenses of \$1.8 billion were \$120.5 million lower than budgeted expenses due primarily to restricted operations and capacities of facilities due to COVID-19, and delays on capital projects. Significant budget to actual variances include the following:

- Community and Cultural Services - \$72.5 million lower than budgeted due to delays of market rental and social policy grant payments to non-for-profit organizations (NPO). The City requires NPOs to satisfy certain pre-requisites prior to payment which have not been met.
- General Government - \$37.1 million lower than budgeted due to lower transfers from reserves to reflect an improvement in the City's year-end position largely driven by improved revenue from eased COVID-19 restrictions.
- Engineering - \$16.4 million lower than budgeted due to delays in various projects because of scope re-design, and supply chain issues as a result of global challenges from the pandemic and from severe flooding.
- Parks and recreation - \$14.9 million lower than budgeted, as festivals and events have limited occupancy restrictions, resulting in fewer staff and operations expenses, as well as delays in land acquisitions.
- Police and Fire Protection - \$39.1 million higher than budgeted costs due to new collective agreements, and overtime.

In total, the City's annual consolidated surplus of \$583.4 million exceeded the budgeted annual surplus of \$150.4 million by \$433.0 million. The annual consolidated surplus will be utilized and transferred to various reserves for debt repayments, various priority initiatives including capital investments for affordable housing, and ensuring the City is resilient in a changing economic landscape.

REPORT OF THE DIRECTOR OF FINANCE

Tangible Capital Assets

Consolidated capital additions totalled \$585.4 million in 2021 and are comprised of the following:

(\$Millions)	2021
Land and improvements	\$ 136.6
Buildings and leasehold improvements	288.6
Vehicles and other equipment	19.7
Computer systems	25.5
Infrastructure	
Streets and structures	78.3
Water system	52.5
Sewer system	44.4
Assets under construction	(60.2)
	<u>\$ 585.4</u>

Infrastructure replacement and improvements of \$175.2 million were added in 2021. Land and improvements additions include \$20.4 million in road dedications, \$83.3 million in properties acquired for social housing and \$13.5 million in park improvements. Vehicle and other equipment additions consisted primarily of engineering heavy equipment. PNE rides and site improvements of \$0.3 million were also included in the equipment category. Building additions were primarily for capital maintenance of civic buildings and office renovations. Computer systems includes end of life replacement and additions of hardware of \$18.1 million and software applications of \$7.4 million.

Debt

In November 2021, the City issued its first sustainability bond of \$100.0 million, approved in the 2019-2022 Capital Plan maturing in 2031, with a coupon rate of 2.3%. The bond funds environmentally and socially sustainable initiatives and projects. During the year, the City repaid \$140.8 million of debt and amortized \$0.6 million of debt premium resulting in a total outstanding debt of \$1,013.2 million. At the end of 2021, the City has sinking fund debt reserves of \$423.2 million for future repayments.

(\$Millions)	2021	2020	Change
Long term debt	\$ 1,013.2	\$ 1,054.6	\$ (41.4)
Less: Sinking fund reserves	(423.2)	(458.8)	35.6
Net long term debt	<u>\$ 590.0</u>	<u>\$ 595.8</u>	<u>\$ (5.8)</u>

As part of the 2019-2022 Capital Plan, the City of Vancouver electorate had approved borrowing of up to \$495.0 million; \$300.0 million for the maintenance and replacement of existing and construction of new streets, parks and facilities infrastructure and \$195.0 million for sewer and neighborhood energy capital expenditures. The overall outstanding borrowing authority at the end of 2021 was \$188.8 million.

REPORT OF THE DIRECTOR OF FINANCE

Reserves

Under legislative or Council authority, the City has established a number of specific purpose reserves, in addition to the sinking fund debt repayment reserve. At the end of 2021, these specific purpose reserves totalled \$1,460.3 million, a net increase of \$117.9 million over 2020. These increases were driven primarily by an increase in the Capital reserve and the amounts are committed for future housing projects and community amenities.

The City reserves are grouped into five main categories reflecting the purpose of the reserve, and highlights of the major changes in the year are as follows:

Financial Stabilization – provides for mitigation of risks to the City's financial stability and a buffer for impacts of unplanned events, unforeseen emergencies and short-term relief from revenue fluctuations.

- The General Revenue Stabilization Reserve provides for operating contingency funds for events such as catastrophic events, environmental hazards, extraordinary public safety situations, economic downturns, unforeseen changes in revenues, and other risks and commitments. Over the last two years the City has utilized this reserve to offset the financial impact of the pandemic. At the end of 2021, the balance in the reserve is \$162.2 million of which \$84.8 million of permit revenue was set aside for backlog processing and another \$44.0 million in emerging risks and other commitments. This leaves the City with \$33.4 million available for general operating contingencies compared to a desired target balance of \$100-\$200 million.
- The Solid Waste Capital Reserve is being accumulated to fund closure and post-closure costs at the City's landfill. The present liability is calculated based on the ratio of utilization to the total capacity of the landfill site and the discounted value of future estimated cash flows associated with closure and post-closure activities. At year-end, the liability amounted to \$57.9 million, with the remaining capacity of 5.7 million tonnes (20.2% of total capacity) to be utilized by 2036. During the year the reserve increased by \$3.1 million to \$68.0 million as a result of operating surplus, interest revenue and recoveries from Metro Vancouver of \$12.6 million offset by closure and operating capital expenditures of \$9.6 million.

Asset Management – provides for renewal, replacement and major maintenance of tangible capital assets.

- The Plant and Equipment Reserves which fund the long-term equipment replacement plan increased by \$7.3 million to \$63.2 million. The reserves are primarily funded by internal equipment charges provided in the Operating and Capital Budgets and proceeds from equipment disposals, which amounted to \$32.2 million in 2021. Expenditures in 2021 were \$25.0 million of which \$22.5 million related to fleet and equipment purchases, \$1.4 million related to funding of Vancouver Civic Theatres for building improvements and sound system upgrades, and \$1.1 million related to parking meter purchases and upgrades.

Future Capital – provides for new capital asset additions to address City growth.

- The Affordable Housing Reserves increased by a net amount of \$33.6 million to \$232.0 million, due primarily to Empty Homes Tax revenues committed to planned affordable housing initiatives.
- Community Amenity contributions from developers totaled \$52.6 million (2020 - \$20.8 million). Transfers and expenditures of \$22.7 million (2020 - \$27.0 million) for capital projects brought the year-end Community Amenities Reserve balance to \$459.3 million.
- Capital Facilities and Infrastructure Reserves hold funds for future streets and transit infrastructure and building projects. The Capital Facilities and Infrastructure Reserves increased by \$2.9 million to \$95.4 million, due primarily to a transfer of \$14.0 million from Revenue Fund annual surplus.

Special Revenue and Programs – holds funds received from external sources or designated for specific purposes.

- A net transfer of \$1.9 million comprises of transfers for insurance, public art, and social and cultural including Hastings Park. The balance for Special Revenue and Programs increased to \$170.5 million.

Future Debt Repayment – for future debt repayments

- A net transfer of \$6.7 million to cover the Sinking Fund deficit and a net transfer of \$0.3 million to provide funding for future debt issues increased the Future Debt Repayment Reserves with a balance of \$26.9 million.

Climate-Related Financial Disclosures

The City is continuing its commitment to support the voluntary recommendations of the Task Force for Climate-Related Financial Disclosures (TCFD) by including climate-related financial disclosures in its annual financial report. This disclosure describes the City's governance, strategy, risk, management and metrics and targets related to climate adaptation and will evolve as both the field of climate-risk disclosure and the City's climate change planning and response matures. The disclosure can be found immediately following the audited financial statements.


Summary

The City's consolidated financial position improved in 2021 over 2020 as the City began to recover from the pandemic. The City had sufficient amounts in its General Revenue Stabilization to balance its 2021 operating budget. The City will have to continue to exercise prudent management and financial discipline to build the reserve towards the target balance.

The City's 2021 financial position remains healthy and is reflected in recent credit ratings updates. In February 2021, S&P Global Ratings, and in November 2021, Moody's Investors Service reaffirmed the City's credit rating of AAA and Aaa with stable outlooks, respectively. Both AAA and Aaa credit ratings reflects the agencies' assessments of the City's solid governance and experienced financial management team, consistent positive fiscal outcomes, high levels of liquidity, strong economy and budgetary performance, and strong debt affordability. Strong credit ratings provide the City with the opportunity to borrow at more favourable interest rates.

The pandemic continues to be a dynamic situation. Although there are signs of recovery, there is still uncertainty of the duration, and magnitude of impact on the economy and the City's finances. The City will continue to exercise fiscal responsibility to manage budgetary pressures.

Respectfully submitted,



Patrice Impey, B.Sc. MBA
General Manager, Finance, Risk & Supply Chain Management
Chief Financial Officer
Director of Finance



Julia Aspinall, BA, CPA, CMA
Director, Financial Services
Deputy Director of Finance



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INDEPENDENT AUDITORS' REPORT

To the Mayor and Councilors of the City of Vancouver

Report on the Audit of Financial Statements

Opinion

We have audited the consolidated financial statements of the City of Vancouver (the "City"), which comprise:

- the consolidated statement of financial position as at December 31, 2021
- the consolidated statement of operations for the year then ended
- the consolidated statement of change in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies (hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the City as at December 31, 2021, and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditors' Responsibilities for the Audit of the Financial Statements**" section of our auditors' report.

We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the City's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the City or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the City's financial reporting process.



Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Report on Other Legal and Regulatory Requirements

As required by the Vancouver Charter, we report that, in our opinion, the accounting policies applied in preparing and presenting financial statements in accordance with Canadian public sector accounting standards have been applied on a basis consistent with that of the preceding period.

Chartered Professional Accountants

Vancouver, Canada
March 8, 2022

CITY OF VANCOUVER
Consolidated Statement of Financial Position
As at December 31
(\$000s)

	2021	2020
FINANCIAL ASSETS		
Cash and cash equivalents (Note 2)	\$ 1,146,611	\$ 1,141,886
Investments (Note 3)	1,900,173	2,066,044
Accounts receivables (Note 4)	237,705	267,271
Lease agreement receivables (Note 5)	2,094	2,083
	3,286,583	3,477,284
 LIABILITIES		
Accounts payable and accrued liabilities (Note 6)	558,885	838,239
Deferred liabilities (Note 7)	164,695	165,034
Mortgage and loan agreement (Note 8)	7,801	16,204
Debt (Note 9)	1,013,163	1,054,635
Deferred revenue (Note 10)	602,028	665,217
	2,346,572	2,739,329
 NET FINANCIAL ASSETS	940,011	737,955
 NON-FINANCIAL ASSETS		
Inventory and prepaids	29,024	25,376
Tangible capital assets (Note 11)	7,752,224	7,374,518
	7,781,248	7,399,894
 ACCUMULATED SURPLUS (Note 12)	\$ 8,721,259	\$ 8,137,849

Contractual rights, contingencies and commitments (Note 13)
See accompanying Notes to Consolidated Financial Statements

CITY OF VANCOUVER
Consolidated Statement of Operations
Years ended December 31
(\$000s)

	2021 Budget	2021	2020
	(Note 15)		
REVENUES			
Property taxes, penalties and interest (Notes 13(e) and (g))	\$ 941,985	\$ 982,108	\$ 935,538
Utility fees	339,922	338,501	320,914
Program fees	68,282	80,359	45,426
License and development fees	78,031	110,806	73,791
Parking	85,109	80,383	67,391
Government transfers (Note 16)	48,005	130,607	59,402
Cost recoveries and donations	62,296	116,830	90,250
Investment income	27,019	31,454	40,471
Rental, lease and other	61,781	66,561	70,062
Bylaw fines	17,577	25,427	16,156
Developer contributions	307,721	384,949	125,829
Gain on sale of tangible capital assets	-	2,239	12,957
	<u>2,037,728</u>	<u>2,350,224</u>	<u>1,858,187</u>
EXPENSES			
Utilities	342,248	334,774	325,828
General government	241,152	204,029	184,018
Police protection	349,736	377,197	350,064
Fire protection	145,381	157,024	145,955
Engineering	234,549	218,158	213,130
Planning and development	90,461	78,909	70,816
Parks and recreation	210,701	195,790	163,625
Community and cultural services	214,004	141,495	124,165
Library	59,100	59,438	51,609
	<u>1,887,332</u>	<u>1,766,814</u>	<u>1,629,210</u>
ANNUAL SURPLUS	<u>150,396</u>	<u>583,410</u>	<u>228,977</u>
ACCUMULATED SURPLUS (Note 12)			
Beginning of year	<u>8,137,849</u>	<u>8,137,849</u>	<u>7,908,872</u>
End of year	<u>\$ 8,288,245</u>	<u>\$ 8,721,259</u>	<u>\$ 8,137,849</u>

See accompanying Notes to Consolidated Financial Statements

CITY OF VANCOUVER
Consolidated Statement of Change in Net Financial Assets
Years ended December 31
(\$000s)

	2021 Budget	2021	2020
	(Note 15)		
Annual surplus	\$ 150,396	\$ 583,410	\$ 228,977
Acquisition of tangible capital assets	(567,825)	(364,498)	(328,078)
Contributed tangible capital assets	-	(220,901)	(26,899)
Amortization of tangible capital assets	208,245	205,326	197,786
Gain on sale of tangible capital assets	-	(2,239)	(12,957)
Proceeds on sale of tangible capital assets	-	4,606	30,429
	<u>(359,580)</u>	<u>(377,706)</u>	<u>(139,719)</u>
Change in inventory and prepaids	<u>-</u>	<u>(3,648)</u>	<u>(1,070)</u>
CHANGE IN NET FINANCIAL ASSETS	(209,184)	202,056	88,188
NET FINANCIAL ASSETS			
Beginning of year	737,955	737,955	649,767
End of year	<u>\$ 528,771</u>	<u>\$ 940,011</u>	<u>\$ 737,955</u>

See accompanying Notes to Consolidated Financial Statements

CITY OF VANCOUVER
Consolidated Statement of Cash Flows
Years ended December 31
(\$000s)

	2021	2020
CASH PROVIDED BY (USED IN):		
Operating Transactions		
Annual surplus	\$ 583,410	\$ 228,977
Items not involving cash		
Amortization	205,326	197,786
Amortization of debt premium	(721)	(721)
Contributed tangible capital assets	(220,901)	(26,899)
Gain on sale of tangible capital assets	(2,239)	(12,957)
Recognition of deferred revenue	(197,243)	(95,654)
Change in non-cash items		
Other financial assets and liabilities	(249,799)	412,456
Change in deferred liabilities	(339)	55
Change in inventory and prepaids	(3,648)	(1,070)
	113,846	701,973
Financing Transactions		
Debt, mortgage and loan issues	100,000	107,959
Debt, mortgage and loan repayments	(149,154)	(132,731)
Deferred revenue receipts	134,054	180,643
	84,900	155,871
Capital Transactions		
Acquisition of tangible capital assets	(364,498)	(328,078)
Proceeds of sale of tangible capital assets	4,606	30,429
	(359,892)	(297,649)
Investing Transactions		
Net sale of investments	165,871	196,046
	165,871	196,046
NET INCREASE IN CASH AND CASH EQUIVALENTS	4,725	756,241
CASH AND CASH EQUIVALENTS		
Beginning of year	1,141,886	385,645
End of year	\$ 1,146,611	\$ 1,141,886

See accompanying Notes to Consolidated Financial Statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Tabular amounts in \$000s)
Year Ended December 31, 2021

The City of Vancouver (the “City”) was incorporated in 1886 and is governed by the Vancouver Charter, a private bill consented to by the Legislative Assembly of the Province of British Columbia. On March 11, 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This resulted in governments worldwide, including the Canadian federal and provincial governments enacting emergency measures to combat the spread of the virus. The economic conditions and the City’s response to the pandemic had a material impact on the City’s operating results and financial position in 2021. The City has shown signs of economic recovery and financial improvements compared to prior year and budget. Although the COVID-19 situation remains dynamic, the City continues to monitor the financial impact and plans accordingly.

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Presentation

The consolidated financial statements of the City have been prepared in accordance with Canadian public sector accounting standards.

(b) Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of the reporting entity. The reporting entity is comprised of all the organizations controlled by the City. Inter-fund and inter-corporate balances and transactions have been eliminated. The entities included are as follows:

Hastings Institute Inc.	Vancouver Civic Development Corporation
Harbour Park Development Ltd.	City of Vancouver Public Housing Corporation
Parking Corporation of Vancouver (EasyPark)	Pacific National Exhibition (PNE)
Vancouver Economic Commission	Vancouver Affordable Housing Agency

The resources and operations of the City are accounted for in the following funds:

- Capital Fund - Accounts for capital expenditures supporting civic infrastructure and holds all properties required for civic use and the related debt.
- Revenue Fund - Accounts for revenue and expenditures for the general operations of the City including sewer, solid waste, and water and neighbourhood energy utilities.
- Property Endowment Fund – Accounts for parkades and properties which are leased to third parties being developed or held for resale or lease.
- Sinking Fund - Accounts for the accumulation of instalments generated from tax levies in accordance with the actuarial requirements for the retirement of sinking fund debt at maturity.
- Capital Financing Fund - Accounts for funds designated for the financing of capital works, for the issuance of the City’s debentures and for funds set aside for the City’s solid waste disposal program.
- Vancouver Affordable Housing Endowment Fund – Accounts for City-owned, non-market housing assets.

(c) Revenues

Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues.

The Vancouver Charter provides the City with the ability to collect, enforce collection and to introduce penalties. Property taxes are calculated based on the British Columbia Assessment Authority (BCAA)’s assessment value and annually approved mill rates by Council. Tax revenues are recognized when they meet the definition of an asset, have been authorized, and the taxable event occurs. Annual property tax levies and payments-in-lieu of taxes are recorded as taxes for municipal services in the year which they are levied. The City establishes a provision annually based on estimates for properties that have appealed their assessed value. The BCAA’s appeal process may affect current year property assessments by supplementary roll adjustments. Adjustments on taxes are recognized in the year when the appeals are settled. The Empty Home tax was introduced in 2017. Properties deemed, determined, or declared empty are subject to a tax of 3.00% (2020 – 1.25%) based on the property’s assessed value. Revenue is recognized within the fiscal year when collectability is assured.

1. SIGNIFICANT ACCOUNTING POLICIES – Continued

(d) Deferred Revenue

(i) Development cost levies (DCL's):

The City collects development cost levies in accordance with Council-approved bylaws to finance growth-related projects including parks, childcare facilities, replacement housing, and engineering infrastructure. DCL's must be spent on projects within defined area boundaries and are recognized as revenue as Council approved expenditures are incurred.

(ii) Prepaid leases

The City has land leases with terms ranging from 3 to 99 years, some of which have been prepaid. These amounts are recognized as revenue on a straight-line basis over the lease term.

(iii) Capital contributions, government transfers, and other

Contributions for capital and other are recognized as the expenditures are incurred. Government transfers are recognized as revenue once stipulations are met.

(e) Cash, Cash Equivalents, and Investments

Cash and cash equivalents include short-term investments with maturity dates within 90 days of acquisition. Investments are comprised of money market instruments, term deposits, banker acceptances and corporate, federal and provincial bonds with maturity dates greater than 90 days after acquisition. Investments are recorded at cost and adjusted for amortization of premiums or discounts. Investment income is recognized as revenue the period it is earned.

(f) Non-financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They may have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the assets. The cost, less residual value of the tangible capital assets, is amortized on a straight-line basis over their estimated useful lives as follows:

	<u>Years</u>
Landfill and land improvements	15 to 60
Buildings and building improvements	25 to 100
Leasehold improvements	5 to 20
Vehicles, equipment and furniture	3 to 25
Computer systems	5 to 10
Library books and materials	10
Infrastructure	
Streets and structures	25 to 80
Water system	20 to 100
Sewer system	40 to 100

Annual amortization is charged commencing when the asset is acquired or available for use. Assets under construction are not amortized until the asset is available for productive use. The City does not capitalize interest associated with the acquisition or construction of a tangible capital asset. Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also recorded as revenue. Works of art, artifacts, cultural and historic assets are not recorded as assets in the consolidated financial statements.

1. SIGNIFICANT ACCOUNTING POLICIES – Continued

(f) Non-financial Assets - Continued

(ii) Inventory and prepaids

Inventory and prepaid expenses held for consumption are recorded at the lower of cost and replacement cost.

(g) Pension Plan and Deferred Employee Benefit Liabilities

The City and its employees participate in the Municipal Pension Plan. The Municipal Pension Plan is a multi-employer contributory defined benefit pension plan. Payments in the year are expensed.

Employees are entitled to earned benefits related to non-vesting accumulating sick leave, sick leave gratuity and full vacation entitlement at retirement. Employees may also defer current vacation entitlements. The cost of post-employment benefits is actuarially determined based on service provided, a best estimate of retirement ages, and expected future salary and wage increases. The liability under these benefit plans is accrued based on projected benefits as the employees render service necessary to earn the future benefits.

Certain employees are entitled to income continuation benefits under long term disability plans. The City recognizes a liability and expense for these post-employment benefits in the period when the event occurs that obligates the City to provide the benefit.

(h) Landfill Closure and Post-Closure Costs

The Ministry of Environment and Climate Change Strategy establishes certain requirements in order for the City to obtain an Operating Certificate for its landfill site. Those obligations include closure and post-closure activities. The present value of the City's estimated future liability for these expenditures is recognized as the landfill site's capacity is used. This liability and annual expense is calculated based on the ratio of utilization to total capacity of the site.

(i) Liabilities for Contaminated Sites

The City recognizes a liability for remediation of a contaminated site when the site is no longer in productive use or an unexpected event resulting in contamination has occurred and the following criteria are satisfied: contamination exceeds an environmental standard, the City is either directly responsible or has accepted responsibility for remediation, it is expected future economic benefits will be given up and a reasonable estimate of the amount can be made. Future economic benefits are expected to be given up if the City has an external obligation to remediate a site or has commenced remediation on its own accord.

(j) Use of Estimates

Preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported consolidated amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Significant estimates include assumptions used in estimating provisions for accrued liabilities, legal claims, assessment appeals, landfill liability and contaminated sites liabilities and in performing actuarial valuations of employee future benefits. The amounts recorded for tangible capital assets are based on management's estimates of historical cost, useful lives and valuation for contributed assets.

Actual results could differ from the estimates and adjustments, if any, will be reflected in the period of settlement or upon a change in the estimate.

(k) Comparative Figures

Certain comparative figures have been reclassified to conform with the presentation adopted in the current year. These changes did not have an impact on the annual surplus.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Tabular amounts in \$000s)
Year Ended December 31, 2021

2. CASH AND CASH EQUIVALENTS

	2021	2020
Cash	\$ 1,146,611	\$ 873,761
Cash equivalents	-	268,125
	<u>\$ 1,146,611</u>	<u>\$ 1,141,886</u>

Cash and cash equivalents includes short term deposits, bonds, and treasury bills. As at December 31, 2021, the City had no cash equivalents. The 2020 cash equivalents yielded an annual return of 0.09% to 0.50%.

3. INVESTMENTS

The Vancouver Charter enables the City to invest money that is not immediately required. Section 201(1) of the Charter limits the types of securities the City may purchase. The following is a summary of the City's current holdings:

2021:

	Cost	Fair Market Value	Asset Mix	Interest Rates	Maturity
Bonds	\$ 1,109,532	\$ 1,104,754	58%	0.65% - 3.25%	0 - 29 years
Treasury Bills and Term Deposits	790,641	790,641	42%	0.62% - 1.50%	0 - 1 year
Total	<u>\$ 1,900,173</u>	<u>\$ 1,895,395</u>	100%		

2020:

	Cost	Fair Market Value	Asset Mix	Interest Rates	Maturity
Bonds	\$ 853,319	\$ 878,754	41%	0.85% - 3.25%	0 - 27 years
Treasury Bills and Term Deposits	1,212,725	1,214,377	59%	0.09% - 2.00%	0 - 1 year
Total	<u>\$ 2,066,044</u>	<u>\$ 2,093,131</u>	100%		

4. ACCOUNTS RECEIVABLES

	2021	2020
Accrued interest	\$ 7,584	\$ 9,769
Employee advances	372	1,044
Local improvement receivables	1,512	1,644
Property taxes receivables	71,399	95,844
Rental and lease receivables	5,489	5,889
Trade and other receivables	111,811	116,351
Utility receivables	39,538	36,730
	<u>\$ 237,705</u>	<u>\$ 267,271</u>

5. LEASE AGREEMENT RECEIVABLES

In 2013, the City provided a 10-year interest-free loan of \$1.95 million to S.U.C.C.E.S.S. Affordable Housing Society, in support of an affordable rental housing project. The loan, secured by a mortgage agreement, is due on December 1, 2023.

The remaining balance of \$0.15 million relates to lease agreement receivables for affordable housing.

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2021	2020
Payroll liabilities	\$ 99,368	\$ 76,285
Property tax advance deposits and receipts	130,323	105,702
Other advance deposits and receipts	77,262	66,670
Trade and other liabilities	251,932	589,582
	<u>\$ 558,885</u>	<u>\$ 838,239</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Tabular amounts in \$000s)
Year Ended December 31, 2021

7. DEFERRED LIABILITIES

	2021	2020
Deferred employee benefit liabilities (a)	\$ 94,831	\$ 95,343
Landfill closure and post-closure costs (b)	57,887	58,155
Contaminated sites	6,788	6,326
Accrued interest on long term debt	5,189	5,210
	<u>\$ 164,695</u>	<u>\$ 165,034</u>

(a) Deferred Employee Benefit Liabilities

The City has accumulated \$62.6 million (2020 - \$58.6 million) in a reserve for the funding of post-retirement and post-employment benefits (note 12(a)). An actuarial valuation is completed once every three years. The last actuarial valuation was completed as at December 31, 2020. An extrapolation of the valuation for results as at December 31, 2021 uses the following valuation assumptions:

	2021	2020
Discount rate	2.90%	3.03%
Inflation rate	2.50%	2.50%
Rate of compensation increase (including inflation)	2.58% to 4.63%	2.58% to 4.63%
Amortization period of actuarial loss in years	12	12

	2021	2020
Sick leave gratuity	\$ 35,226	\$ 35,091
Deferred vacation	13,375	13,853
Non-vested accumulating sick leave	25,592	25,275
Long term disability	19,820	19,643
Other post-employment benefits	23,006	23,131
	<u>117,019</u>	<u>116,993</u>
Unamortized actuarial loss	<u>(22,188)</u>	<u>(21,650)</u>
	<u>\$ 94,831</u>	<u>\$ 95,343</u>

Reconciliation of deferred employee benefit liabilities:

	2021	2020
Accrued benefit obligation, beginning of the year	\$ 116,993	\$ 96,848
Current service cost	9,592	11,666
Interest cost	3,560	3,375
Actual benefits paid	(15,361)	(9,800)
Actuarial loss	2,235	14,904
	<u>117,019</u>	<u>116,993</u>
Unamortized actuarial loss	<u>(22,188)</u>	<u>(21,650)</u>
Deferred employee benefit liabilities, end of the year	<u>\$ 94,831</u>	<u>\$ 95,343</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Tabular amounts in \$000s)
Year Ended December 31, 2021

7. DEFERRED LIABILITIES - Continued

(b) Landfill Closure and Post-Closure Costs

The City has accumulated \$68.0 million (2020 - \$64.9 million) in a Solid Waste Capital reserve for the funding of landfill liabilities (note 12(a)).

The landfill liabilities reported are based on the following assumptions:

	2021	2020
Closure date	2036	2036
Years of post-closure maintenance	30	30
Total capacity (million tonnes)	28.2	28.0
Future costs (million)	\$197.2	\$203.8
Present value of future costs (million)	\$112.7	\$113.6
Deposited to date (million tonnes)	22.5	21.8
Utilization of total capacity to date	79.8%	77.9%
City's share of liability	64.3%	65.7%
Discount rate	2.90%	3.03%
Inflation rate	2.00%	2.00%

In accordance with an agreement between the City and the Greater Vancouver Sewerage and Drainage District, the City is responsible for its share of the overall liability for closure and post-closure costs based on tonnage deposited by parties to the agreement.

8. MORTGAGE AND LOAN AGREEMENT

(a) The mortgage agreement for \$2.1 million (2020 - \$2.4 million) payable to Canada Mortgage and Housing Corporation for a non-market housing project has interest payable at 2.09% and matures on June 1, 2023. The interest paid in 2021 was \$0.1 million (2020 - \$0.1 million).

(b) The loan agreement is the revolving facility for the PNE with a Canadian chartered bank providing for borrowing of up to \$34.9 million (2020 - \$34.9 million). The facility bears interest at the bank prime rate minus 0.25% and is due on demand. As at December 31, 2021, \$5.7 million (2020 - \$13.8 million) has been drawn on this facility.

Principal payments on the mortgage and the loan agreement over the next 5 years and thereafter, assuming the loan agreement is not called, are as follows:

2022	\$	369
2023		377
2024		384
2025		392
2026		401
Thereafter		139
		2,062
Loan agreement		5,739
Total	\$	7,801

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Tabular amounts in \$000s)
Year Ended December 31, 2021

9. DEBT

Debenture debt is shown at its face amount.

Maturing in	Total
2022	\$ 754
2023	110,760
2024	105,764
2025	90,769
2026	90,773
Thereafter	592,141
Subtotal Debt Issue	990,961
Unamortized Premium	22,202
Total	\$ 1,013,163

Interest rates payable on the principal amount of the debentures range from 1.40% to 4.07% per annum (2020 - 1.40% to 4.07%). The weighted average interest rate on total external debt to maturity is 3.08% (2020 - 3.10%). Total interest paid in 2021 on externally held debt amounted to \$32.0 million (2020 - \$33.4 million). Reserve for debt retirement at December 31, 2021 amounted to \$423.2 million (2020 - \$458.8 million) (note 12) resulting in an unfunded external debt balance of \$590.0 million (2020 - \$595.8 million).

10. DEFERRED REVENUE

Deferred revenue is comprised of the following:

	2020	Contributions and Interest	Recognized as Revenue	2021
Development cost levies				
City-wide	\$ 324,920	\$ 74,140	\$ (98,570)	\$ 300,490
Area-specific	109,952	1,142	(13,605)	97,489
	434,872	75,282	(112,175)	397,979
Prepaid leases	177,204	3,070	(5,454)	174,820
Other	53,141	55,702	(79,614)	29,229
	<u>\$ 665,217</u>	<u>\$ 134,054</u>	<u>\$ (197,243)</u>	<u>\$ 602,028</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Tabular amounts in \$000s)
Year Ended December 31, 2021

11. TANGIBLE CAPITAL ASSETS

	Balance beginning of year	Additions net of transfers	Disposals	Balance end of year
Cost				
Land	\$ 2,359,759	\$ 125,969	\$ (1)	\$ 2,485,727
Landfill and land improvements	343,298	10,651	(37)	353,912
Buildings and building improvements	1,733,448	258,079	-	1,991,527
Leasehold improvements	70,829	30,502	-	101,331
Vehicles, equipment and furniture	423,218	19,663	(2,387)	440,494
Computer systems	273,083	22,951	-	296,034
Library books and materials	39,195	2,591	-	41,786
Infrastructure				
Streets and structures	3,491,041	78,326	(1,439)	3,567,928
Water system	840,750	52,497	(2,518)	890,729
Sewer system	1,663,245	44,409	(1,080)	1,706,574
Assets under construction	145,990	(60,239)	-	85,751
Total Cost	11,383,856	585,399	(7,462)	11,961,793
Accumulated amortization				
Landfill and land improvements	199,345	10,037	(2)	209,380
Buildings and building improvements	589,319	41,634	-	630,953
Leasehold improvements	29,848	5,241	-	35,089
Vehicles, equipment and furniture	263,498	24,801	(1,945)	286,354
Computer systems	217,108	20,205	-	237,313
Library books and materials	27,539	2,206	-	29,745
Infrastructure				
Streets and structures	1,993,168	72,180	(1,048)	2,064,300
Water system	231,119	10,743	(1,441)	240,421
Sewer system	458,394	18,279	(659)	476,014
Accumulated amortization	4,009,338	205,326	(5,095)	4,209,569
Net book value				
Land *	2,359,759	125,969	(1)	2,485,727
Landfill and land improvements	143,953	614	(35)	144,532
Buildings and building improvements	1,144,129	216,445	-	1,360,574
Leasehold improvements	40,981	25,261	-	66,242
Vehicles, equipment and furniture	159,720	(5,138)	(442)	154,140
Computer systems	55,975	2,746	-	58,721
Library books and materials	11,656	385	-	12,041
Infrastructure				
Streets and structures	1,497,873	6,146	(391)	1,503,628
Water system	609,631	41,754	(1,077)	650,308
Sewer system	1,204,851	26,130	(421)	1,230,560
Assets under construction	145,990	(60,239)	-	85,751
Net Book Value	\$ 7,374,518	\$ 380,073	\$ (2,367)	\$ 7,752,224
Net Book Value (2020)	\$ 7,234,799	\$ 157,191	\$ (17,472)	\$ 7,374,518

*The Assessed Value of land is \$24.5 billion (2020 - \$24.9 billion)

Additions include contributed tangible capital assets - buildings \$ 145.7 million, land \$69.2 million, Streets and structures \$3.5million, Sewer systems \$1.1million, Vehicles, equipment and furniture \$10 million and Water systems \$0.4 million.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Tabular amounts in \$000s)
Year Ended December 31, 2021

12. ACCUMULATED SURPLUS

	2021	2020
Investment in tangible capital assets	\$ 6,753,462	\$ 6,333,388
Prepaid lease revenue not yet recognized	(151,689)	\$ (154,551)
Reserve for Sinking Fund debt retirement - statutory	314,166	369,542
Reserve for Sinking Fund debt retirement - non-statutory	109,078	89,212
Reserves (a)	1,460,330	1,342,419
Fund balances (b)	400,607	322,873
Obligations to be funded from future revenues (Note 7)	(164,695)	(165,034)
	<u>\$ 8,721,259</u>	<u>\$ 8,137,849</u>

(a) The following reserve amounts are set aside for specific purposes:

	2020	Transfer To	Transfer From	Change During Year	2021
Financial Stabilization					
Deferred Payroll Obligation	\$ 58,570	\$ 4,000	\$ -	\$ 4,000	\$ 62,570
General Revenue Stabilization	146,714	41,716	(26,243)	15,473	162,187
Solid Waste Capital	64,935	12,628	(9,596)	3,032	67,967
Utility Rate Stabilization	26,880	5,027	(561)	4,466	31,346
Other	7,139	-	-	-	7,139
	<u>304,238</u>	<u>63,371</u>	<u>(36,400)</u>	<u>26,971</u>	<u>331,209</u>
Asset Management					
Golf Course and Artificial Turf	3,655	500	(984)	(484)	3,171
Plant and Equipment	55,740	32,316	(24,904)	7,412	63,152
Streets Capital Maintenance	19,463	1,329	(3,334)	(2,005)	17,458
	<u>78,858</u>	<u>34,145</u>	<u>(29,222)</u>	<u>4,923</u>	<u>83,781</u>
Future Capital					
Affordable Housing	198,387	37,722	(4,092)	33,630	232,017
Capital Facilities and Infrastructure	92,519	16,342	(13,486)	2,856	95,375
Community Amenities	429,402	52,571	(22,696)	29,875	459,277
Parking Sites	43,836	18,325	(7,907)	10,418	54,254
Pedestrian and Cycling	6,715	400	(91)	309	7,024
	<u>770,859</u>	<u>125,360</u>	<u>(48,272)</u>	<u>77,088</u>	<u>847,947</u>
Special Revenue and Programs					
Childcare Endowment	18,086	273	(636)	(363)	17,223
Community Amenity Operations	11,553	309	(491)	(182)	11,371
Donations	16,266	2,083	(1,223)	860	17,126
Emerging Neighbourhood	10,000	-	-	-	10,000
Insurance	27,822	3,035	(5,166)	(2,131)	25,691
Outstanding Commitments	17,781	7,837	(6,845)	992	18,773
Public Art	17,391	2,169	(921)	1,248	18,639
Social and Cultural	27,608	2,077	(1,475)	602	28,210
Other	22,054	5,195	(4,293)	902	22,956
	<u>168,561</u>	<u>22,978</u>	<u>(21,050)</u>	<u>1,928</u>	<u>170,489</u>
Future Debt Repayment					
	19,903	7,154	(153)	7,001	26,904
	<u>\$ 1,342,419</u>	<u>\$ 253,008</u>	<u>\$ (135,097)</u>	<u>\$ 117,911</u>	<u>\$ 1,460,330</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Tabular amounts in \$000s)
Year Ended December 31, 2021

12. ACCUMULATED SURPLUS - Continued

(b) Fund balances are comprised of:

	2020	Change During Year	2021
Revenue Fund	\$ 26,239	\$ -	\$ 26,239
Capital Fund	(24,716)	32,451	7,735
Capital Financing Fund	181,862	10,333	192,195
Property Endowment Fund	120,862	36,765	157,627
Vancouver Affordable Housing Endowment Fund	-	(8,091)	(8,091)
Harbour Park Development Ltd.	(7)	(4)	(11)
Vancouver Civic Development Corp.	11,940	17	11,957
Hastings Institute Inc.	258	6	264
Pacific National Exhibition	(10,903)	3,629	(7,274)
City of Vancouver Public Housing Corporation	(542)	271	(271)
Vancouver Economic Commission	1,110	312	1,422
Parking Corporation of Vancouver	342	(20)	322
	<u>306,445</u>	<u>75,669</u>	<u>382,114</u>
Eliminations on consolidation	16,428	2,065	18,493
	<u>\$ 322,873</u>	<u>\$ 77,734</u>	<u>\$ 400,607</u>

13. CONTRACTUAL RIGHTS, CONTINGENCIES AND COMMITMENTS

(a) Contractual Rights

The City's contractual rights arise from rights to receive payments under shared cost agreements and leases.

The City has entered into cost sharing agreements with senior governments and other agencies for projects in four priority areas, totalling \$220.8 million. Cumulative revenues of \$87.3 million have been recognized from the time that the agreements were entered, leaving \$133.5 million in contractual rights. Revenues under these contractual rights are expected to be recognized over the next four years as part of the City's capital plan activity.

Infrastructure Priority Area:

	Shared Cost Revenue
Affordable Housing	\$ 11,055
Green Infrastructure & Climate Change	39,454
Rapid Transit & Transportation Infrastructure	50,100
Social & Community Infrastructure	32,877
	<u>\$ 133,486</u>

The City leases real property to commercial, affordable housing and non-profit organizations with terms ranging from 1 to 116 years. The City has contractual rights to receive the following amounts of lease revenue in the next 5 years.

Year	Lease Revenue
2022	\$ 32,355
2023	20,184
2024	16,843
2025	14,182
2026	12,304
	<u>\$ 95,868</u>

13. CONTRACTUAL RIGHTS, CONTINGENCIES AND COMMITMENTS – Continued

(b) Contingent Liability and Commitment

The City is contingently liable in respect of debentures of the Greater Vancouver Water District, the Greater Vancouver Sewerage and Drainage District and the Greater Vancouver Regional District.

The City is a shareholder and member of E-Comm Emergency Communications for British Columbia Incorporated (E-Comm), whose services include: regional 911 call centre for the Greater Vancouver Regional District, Area Wide Radio emergency communications network, dispatch operations and records management. The City holds 2 Class A shares and 1 Class B share (of a total 36 Class A and 19 Class B shares issued and outstanding at December 31, 2021). As a Class A shareholder, the City is committed to paying levies for services received under a cost-sharing formula to fund operating and capital costs of the E-Comm operations. In addition, the City is contingently liable to cover its proportionate share of such costs should any member be unable to fulfill its funding obligations. Annual levy amounts fluctuate based on various factors under the cost-sharing formula, and amounted to \$22.4 million during the year (2020 - \$21.5 million).

(c) Municipal Pension Plan

The City and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2021, the plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866.0 million funding surplus for basic pension benefits on a going concern basis.

The City paid \$84.4 million (2020 - \$80.5 million) for employer contributions while employees contributed \$68.2 million (2020 - \$64.8 million) to the plan in 2021.

The next valuation will be as at December 31, 2021, with results available in 2022.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

(d) Contingent Legal Liabilities

As at December 31, 2021, there were various legal claims pending against the City arising in the ordinary course of its operations. The City has recorded a liability for certain uninsured claims, but has made no specific provision for those where the outcome is presently indeterminable. The City also has an insurance reserve of \$25.7 million (2020 - \$27.8 million) for potential claims (note 12(a)).

(e) Property Assessment Appeals

As at December 31, 2021, there were various assessment appeals pending with respect to properties. The outcome of those appeals may result in adjustments to property taxes receivable for the current and prior years. The City has estimated a liability for certain appeals and makes an annual provision against property taxes receivable for the impact of appeals.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Tabular amounts in \$000s)
Year Ended December 31, 2021

13. CONTRACTUAL RIGHTS, CONTINGENCIES AND COMMITMENTS – Continued

(f) Loan Guarantees

The City has entered into 60 year prepaid leases and operating agreements with respect to two affordable rental housing complexes in Southeast False Creek. Under the agreements, the City has guaranteed the operators' loan obligations with respect to their mortgages to finance the pre-paid rent. The outstanding balances of the mortgages as reported in their most recent audited financial statements are:

First Avenue Athletes Village Housing Co-operative as at September 30, 2021	\$17,169
S.U.C.C.E.S.S. Affordable Housing Society as at March 31, 2021	\$19,979

(g) Collection of Taxes on Behalf of Other Taxing Authorities

	2021	2020
Taxes collected by the City:		
Property and business taxes	\$ 1,840,433	\$ 1,576,899
Payment in lieu of taxes	31,754	29,186
Local improvement levies	519	620
	1,872,706	1,606,705
Less taxes remitted to:		
Province of British Columbia - School Taxes	690,272	476,004
Translink	150,622	147,826
B.C. Assessment Authority	22,173	22,322
Metro Vancouver	27,428	24,913
Municipal Finance Authority	103	102
	890,598	671,167
Net Taxes for Municipal Purposes	\$ 982,108	\$ 935,538

14. TRUST FUNDS

Certain assets have been conveyed or assigned to the City to be administered as directed by agreement or statute. The City holds the assets for the benefit of, and stands in fiduciary relationship to, the beneficiary. The following trust funds and assets are excluded from the City's consolidated financial statements:

	2021	2020
Vancouver Agreement	\$ 1,495	\$ 1,846
Cemetery Perpetual Care	9,015	8,201
General	466	462
	\$ 10,976	\$ 10,509

The Vancouver Agreement is an urban development agreement between the Federal and Provincial Governments and the City to facilitate sustainable economic, social and community development in the City.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Tabular amounts in \$000s)
Year Ended December 31, 2021

15. BUDGET

The Budget information presented in these consolidated financial statements is based upon the 2021 operating, capital and property endowment budgets as approved by Council on December 8, 2020 and adjusted to comply with Canadian public sector accounting standards for inclusion in the Consolidated Statement of Operations and Consolidated Statement of Change in Net Financial Assets.

Revenues	2021
Approved Budgeted Revenues	
Operating Budget	\$ 1,597,313
Capital Budget	352,975
Property Endowment Operating Budget	52,390
Other City of Vancouver funds	16,614
Vancouver Public Housing Corporation	4,154
Pacific National Exhibition (1)	27,464
Other City of Vancouver Reporting Entities	185
	2,051,095
PSAB Revenue Adjustments	
Interfund revenue eliminated	(13,367)
Budgeted Revenues as presented in financial statements	\$ 2,037,728
 Expenses	
Approved Budgeted Expenditures	
Operating Budget	\$ 1,597,313
Capital Budget	352,975
Property Endowment Operating Budget	52,390
Other City of Vancouver funds	16,614
Vancouver Public Housing Corporation	4,154
Pacific National Exhibition (1)	33,306
Other City of Vancouver Reporting Entities	185
	2,056,937
PSAB Expenses Adjustments	
Operating Budget PSAB expense adjustments (2)	203,342
Capital asset expenditures	(567,825)
Amortization of tangible capital assets	208,245
Interfund expense eliminated	(13,367)
	(169,605)
Budgeted Expenses as presented in financial statements	\$ 1,887,332
Annual Surplus	\$ 150,396

Note:

(1) Revised from Vancouver Budget 2021 amounts to align PNE's budget with the City's reporting period ending December 31, 2021. The PNE board approved budget information required for alignment was not available at the time of the City budget preparation.

(2) Debt issue receipts, debt principal payments and transfers

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Tabular amounts in \$000s)
Year Ended December 31, 2021

16. GOVERNMENT TRANSFERS

	Budget Program	2021	2020
By Source			
Federal			
Canadian Mortgage Housing Corporation Rapid Housing Initiative	Capital	\$ 62,041	\$ -
Canada Infrastructure	Capital	3,990	-
Mountain View Cemetary Field of Honour	Capital	1,115	-
Zero Emission Vehicle Infratstructure Program	Capital	315	360
Other capital	Capital	372	1,148
Other operating	Operating	360	-
		<u>68,193</u>	<u>1,508</u>
Provincial			
Revenue Sharing	Operating	18,088	16,187
Climate Action Revenue Incentive Program	Operating	72	1,114
COVID Safe Restart Grant	Operating	9,676	16,371
Federal Gas Tax Fund	Capital	3,978	1,945
COVID emergency response	Operating	3,359	7,476
BC Housing non-market housing operating subsidies	Operating	5,161	5,160
BC Housing capital	Capital	-	5,843
Library	Operating	1,240	1,287
Other capital	Capital	2,056	-
Other operating	Operating	1,044	94
		<u>44,674</u>	<u>55,477</u>
South Coast British Columbia Transportation Authority			
Operations and maintenance	Operating	3,487	1,407
Major Road Network and Bike	Capital	5,304	319
Major Road Rehabilitation	Capital	6,625	-
Street signal and lighting rehabilitation	Capital	2,324	441
		<u>17,740</u>	<u>2,167</u>
Other			
	Operating	-	250
		<u>\$ 130,607</u>	<u>\$ 59,402</u>
By Budget Program			
Capital		\$ 88,120	\$ 10,056
Operating		42,487	49,346
		<u>\$ 130,607</u>	<u>\$ 59,402</u>

17. SEGMENTED INFORMATION AND EXPENSES BY OBJECT

City services are provided by departments and their activities are reported in the City's Funds as described in Note 1(b). The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1.

Revenues not directly attributable to a specific segment are shown in General Government.

Amounts shown for wages, contract services, supplies and debt charges are the gross amounts incurred by departments for all segmented activity. Allocated costs include services performed by departments for other segments or for work related to capital construction activity.

The segments include:

- **General Government** which provides internal support services to Council and other departments who provide direct services to its citizens. These internal departments include the City Manager's Office, City Clerk, Financial Services, Real Estate and Facilities Management, Legal and Human Resources, Technology Services, Risk and Supply Chain Management.
- **Police Protection** which provides operational and investigation services to maintain public order, uphold the rule of law and prevent crime.
- **Fire Protection** which provides emergency and prevention services related to firefighting and medical services.
- **Engineering** which provides planning, design, construction and maintenance of the City's streets, street lighting, traffic control, parking enforcement, transportation planning and utility and communication corridors.
- **Utilities** which are managed by the Engineering department and provide planning, design, construction and maintenance related to the water distribution, sewerage collection, drainage, neighbourhood energy utilities and refuse removal services.
- **Planning and Development** which creates plans, programs and policies required for City-wide and community planning, zoning and subdivision, building by-law administration and inspection, various licensing and animal control services.
- **Parks and Recreation** which provides recreation services through its parks, community centres, swimming pools and ice rinks.
- **Arts, Culture, and Community Services** which includes the civic theatres and the Britannia Community Centre and other programs to create sustainable, creative and inclusive communities for living and working.
- **Library** which provides access to reading and information needs, and a free place for everyone to discover, create, and share ideas.

NOTE 17 CONTINUED – SEGMENTED INFORMATION AND EXPENSES BY OBJECT (Tabular amounts in \$000s)
Year Ended December 31, 2021

	General Government	Police Protection	Fire Protection	Engineering	Utilities	Planning & Development	Parks & Recreation	Arts, Culture & Community Services	Library	2021 Consolidated	2020 Consolidated
Revenues											
Property taxes, penalties and interest	\$ 982,108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 982,108	\$ 935,538
Utility fees	8	-	-	-	338,481	-	12	-	-	338,501	320,914
Program fees	880	1,877	867	40	197	-	67,184	8,565	749	80,359	45,426
License and development fees	110,401	-	-	(3)	409	-	-	(1)	-	110,806	73,791
Parking	49,765	31	-	20,670	-	-	9,487	430	-	80,383	67,391
Government transfers	36,511	40	89	16,920	4,040	72	166	71,454	1,315	130,607	59,402
Cost recoveries and donations	7,140	32,818	12,757	16,101	37,390	2,048	4,411	2,732	1,433	116,830	90,250
Investment income	31,283	-	-	-	-	-	-	171	-	31,454	40,471
Rental, lease and other	34,221	64	20	9,874	764	1	7,079	13,358	1,180	66,561	70,062
Bylaw fines	25,430	(1)	-	-	-	-	(7)	5	-	25,427	16,156
Developer contributions	56,716	-	-	37,032	7,563	-	66,563	217,075	-	384,949	125,829
Gain (loss) on sale of tangible capital assets	(442)	-	-	4,213	(1,497)	-	(35)	-	-	2,239	12,957
	<u>1,334,021</u>	<u>34,829</u>	<u>13,733</u>	<u>104,847</u>	<u>387,347</u>	<u>2,121</u>	<u>154,860</u>	<u>313,789</u>	<u>4,677</u>	<u>2,350,224</u>	<u>1,858,187</u>
Operating Expenses											
Wages, salaries and benefits	113,471	313,823	137,874	94,942	60,852	68,595	111,106	41,710	42,308	984,681	894,298
Contract services	13,389	25,058	5,351	10,880	21,445	6,018	9,943	7,026	2,545	101,655	112,622
Supplies, material and equipment	49,816	25,704	7,353	25,230	203,715	4,295	44,472	74,722	7,658	442,965	390,348
Debt charges	1,286	859	889	5,698	14,270	-	5,469	3,366	350	32,187	34,156
	<u>177,962</u>	<u>365,444</u>	<u>151,467</u>	<u>136,750</u>	<u>300,282</u>	<u>78,908</u>	<u>170,990</u>	<u>126,824</u>	<u>52,861</u>	<u>1,561,488</u>	<u>1,431,424</u>
Amortization	26,067	11,753	5,557	81,408	34,492	1	24,800	14,671	6,577	205,326	197,786
	<u>204,029</u>	<u>377,197</u>	<u>157,024</u>	<u>218,158</u>	<u>334,774</u>	<u>78,909</u>	<u>195,790</u>	<u>141,495</u>	<u>59,438</u>	<u>1,766,814</u>	<u>1,629,210</u>
Annual Surplus (Deficit)	\$ 1,129,992	\$ (342,368)	\$ (143,291)	\$ (113,311)	\$ 52,573	\$ (76,788)	\$ (40,930)	\$ 172,294	\$ (54,761)	\$ 583,410	\$ 228,977

**SUPPLEMENTARY
FINANCIAL
INFORMATION
UNAUDITED**

COVID-19 SAFE RESTART GRANT UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2021

In 2021, The City of Vancouver received approval for funding from the Union of BC municipalities (UBCM) for the Strengthening Communities' Services Program totalling \$19,351,572. This program is part of the federally and provincially funded Safe Restart program and is meant to address costs related to supporting unsheltered homeless populations and addressing the related community impacts as a result of COVID-19. Of the total approved funding, the City has received \$9,675,786. The remaining payment is to be provided when the city satisfies the terms and conditions as set forth by the agreement.

The schedule below summarizes the total funding approved for the City:

	<u>2021</u>	<u>2020</u>
COVID-19 Safe Restart Grants approved:	\$ 19,352	\$ 16,371
Revenue recognized:	(9,676)	(16,371)
Balance, end of year	<u>\$ 9,676</u>	<u>\$ -</u>

FIVE YEAR - CONSOLIDATED STATEMENT OF FINANCIAL POSITION UNAUDITED (Tabular amounts in \$000s)
Years Ended December 31

	2021	2020	2019	2018	2017
FINANCIAL ASSETS					
Cash and cash equivalents	\$ 1,146,611	\$ 1,141,886	\$ 385,645	\$ 320,400	\$ 184,694
Investments	1,900,173	2,066,044	2,262,090	2,060,045	1,900,806
Accounts receivables	237,705	267,271	265,411	281,310	209,907
Lease agreement receivable	2,094	2,083	2,161	8,290	13,861
	<u>3,286,583</u>	<u>3,477,284</u>	<u>2,915,307</u>	<u>2,670,045</u>	<u>2,309,268</u>
LIABILITIES					
Accounts payable and accrued liabilities	558,885	838,239	424,001	378,175	388,638
Deferred liabilities	164,695	165,034	164,979	164,272	168,824
Mortgages and loan agreement	7,801	16,204	15,229	21,625	30,408
Debt	1,013,163	1,054,635	1,081,103	1,083,202	993,440
Deferred revenue	602,028	665,217	580,228	525,820	476,049
	<u>2,346,572</u>	<u>2,739,329</u>	<u>2,265,540</u>	<u>2,173,094</u>	<u>2,057,359</u>
NET FINANCIAL ASSETS	<u>940,011</u>	<u>737,955</u>	<u>649,767</u>	<u>496,951</u>	<u>251,909</u>
NON-FINANCIAL ASSETS					
Inventory and prepaids	29,024	25,376	24,306	24,539	28,713
Tangible capital assets	7,752,224	7,374,518	7,234,709	7,086,656	6,935,837
	<u>7,781,248</u>	<u>7,399,894</u>	<u>7,259,015</u>	<u>7,111,195</u>	<u>6,964,550</u>
ACCUMULATED SURPLUS	<u>\$ 8,721,259</u>	<u>\$ 8,137,849</u>	<u>\$ 7,908,782</u>	<u>\$ 7,608,146</u>	<u>\$ 7,216,459</u>

FIVE YEAR - CONSOLIDATED STATEMENT OF OPERATIONS UNAUDITED (Tabular amounts in \$000s)
Years Ended December 31

ANNUAL FINANCIAL REPORT 2021

	2021	2020	2019	2018	2017
REVENUES					
Property taxes, penalties and interest	\$ 982,108	\$ 935,538	\$ 873,498	\$ 833,414	\$ 753,152
Utility fees	338,501	320,914	299,411	277,143	260,786
Program fees	80,359	45,426	127,059	123,888	116,664
License and development fees	110,806	73,791	95,910	94,828	74,458
Parking	80,383	67,391	102,906	98,063	93,010
Government Transfers	130,607	59,402	51,545	67,784	51,780
Cost Recoveries and Donations	116,830	90,250	141,658	107,258	93,579
Investment income	31,454	40,471	49,070	37,681	28,497
Rental, lease and other	66,561	70,062	77,989	66,813	69,567
Bylaw fines	25,427	16,156	22,152	22,352	20,490
Developer contributions	384,949	125,829	132,695	256,763	331,587
Gain (loss) on sale of tangible capital assets	2,239	12,957	(7,057)	(7,094)	(6,973)
	<u>2,350,224</u>	<u>1,858,187</u>	<u>1,966,836</u>	<u>1,978,893</u>	<u>1,886,597</u>
EXPENSES					
Utilities	334,774	325,828	320,907	300,504	277,607
General Government	204,029	184,018	178,088	175,712	175,071
Police Protection	377,197	350,064	340,780	324,602	314,348
Fire Protection	157,024	145,955	140,368	136,046	131,425
Engineering	218,158	213,130	226,529	212,454	222,415
Planning and development	78,909	70,816	67,614	59,805	55,089
Parks and recreation	195,790	163,625	222,470	206,028	198,810
Community and cultural services	141,495	124,165	110,860	116,947	106,051
Library	59,438	51,609	58,497	55,105	53,763
	<u>1,766,814</u>	<u>1,629,210</u>	<u>1,666,113</u>	<u>1,587,203</u>	<u>1,534,579</u>
ANNUAL SURPLUS	<u>\$ 583,410</u>	<u>\$ 228,977</u>	<u>\$ 300,723</u>	<u>\$ 391,690</u>	<u>\$ 352,018</u>

FIVE YEAR – RESERVES UNAUDITED (Tabular amounts in \$000s)
Years Ended December 31

	2021	2020	2019	2018	2017
Financial Stabilization					
Deferred Payroll Obligation	\$ 62,570	\$ 58,570	\$ 54,974	\$ 54,974	\$ 54,974
General Revenue Stabilization	162,187	146,714	134,956	121,754	84,443
Solid Waste Capital	67,967	64,935	70,689	64,863	76,576
Utility Rate Stabilization	31,346	26,880	24,830	17,578	17,270
Other	7,139	7,139	6,939		
	<u>331,209</u>	<u>304,238</u>	<u>292,388</u>	<u>259,169</u>	<u>233,263</u>
Asset Management					
Golf Course and Artificial Turf	3,171	3,655	4,316	5,148	5,045
Plant and Equipment	63,152	55,740	51,922	53,936	50,542
Streets Capital Maintenance	17,458	19,463	19,047	16,526	15,855
	<u>83,781</u>	<u>78,858</u>	<u>75,285</u>	<u>75,610</u>	<u>71,442</u>
Future Capital					
Affordable Housing	232,017	198,387	162,871	123,733	73,109
Capital Facilities and Infrastructure	95,375	92,519	83,645	75,283	54,147
Community Amenities	459,277	429,402	435,586	415,252	342,390
Parking Sites	54,254	43,836	44,818	41,971	36,848
Pedestrian and Cycling	7,024	6,715	6,816	6,619	6,544
	<u>847,947</u>	<u>770,859</u>	<u>733,736</u>	<u>662,858</u>	<u>513,038</u>
Special Revenue and Programs					
Childcare Endowment	17,723	18,086	18,588	19,034	19,476
Community Amenity Operations	11,371	11,553	11,518	7,630	7,602
Donations	17,126	16,266	14,831	14,055	13,273
Emerging Neighbourhood	10,000	10,000	10,000	10,000	10,000
Insurance	25,691	27,822	28,381	25,401	28,069
Outstanding Commitments	18,773	17,781	26,523	22,078	19,842
Public Art	18,639	17,391	16,106	14,693	13,329
Social and Cultural	28,210	27,608	25,630	24,756	22,417
Other	22,956	22,054	9,365	9,976	13,980
	<u>170,489</u>	<u>168,561</u>	<u>160,942</u>	<u>147,623</u>	<u>147,988</u>
Future Debt Repayment	26,904	19,903	22,215	29,530	29,530
	<u>\$ 1,460,330</u>	<u>\$ 1,342,419</u>	<u>\$ 1,284,566</u>	<u>\$ 1,174,790</u>	<u>\$ 995,261</u>

REVENUE FUND – SCHEDULE OF FINANCIAL ACTIVITIES UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2021

	2021 Budget	2021	2020
REVENUES			
Property taxes, penalties and interest	\$ 942,198	\$ 982,108	\$ 935,532
Utility fees	339,922	338,803	321,052
Programs fees	39,979	45,536	31,098
License and development fees	78,031	110,787	73,831
Parking	63,516	59,928	49,033
Government Transfers	19,126	42,487	49,436
Cost recoveries and donations	45,725	68,678	59,015
Investment income	12,087	14,240	18,795
Rental, lease and other	39,152	44,098	40,442
Bylaw fines	17,577	25,427	16,156
	<u>1,597,313</u>	<u>1,732,092</u>	<u>1,594,390</u>
EXPENDITURES			
Utilities	279,015	274,114	277,607
General government	187,384	144,760	104,911
Police protection	338,350	365,534	338,853
Fire protection	138,384	150,014	138,216
Engineering	105,157	107,687	101,320
Planning and development	74,275	75,638	69,183
Parks and recreation	138,567	132,538	110,220
Community and cultural services	111,077	112,374	105,438
Library	52,458	52,221	43,985
	<u>1,424,667</u>	<u>1,414,880</u>	<u>1,289,733</u>
ANNUAL SURPLUS	<u>172,646</u>	<u>317,212</u>	<u>304,657</u>
DEBT, TRANSFERS AND OTHER			
Debt principal repayments	(1,320)	(1,198)	(1,318)
Transfers			
Net transfers to other funds	(220,642)	(254,685)	(244,881)
Net transfers to reserves	49,316	(60,529)	(56,922)
Change in obligations to be funded from			
Future revenue	-	(800)	(1,536)
	<u>(172,646)</u>	<u>(317,212)</u>	<u>(304,657)</u>
CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE			
Beginning of year	26,239	26,239	26,239
Change in year	-	-	-
End of year	<u>\$ 26,239</u>	<u>\$ 26,239</u>	<u>\$ 26,239</u>

REVENUE FUND – FEES AND RECOVERIES UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2021

	2021	2021	2020
	Budget		
Program fees			
Parks and recreation	\$ 24,501	\$ 32,032	\$ 19,614
Community and cultural services	11,101	8,903	7,394
Library	1,096	749	522
Police	2,081	1,877	1,865
Fire	736	867	723
Other	464	1,108	980
	<u>\$ 39,979</u>	<u>\$ 45,536</u>	<u>\$ 31,098</u>
License and development fees			
License fees	\$ 20,694	\$ 21,804	\$ 21,290
Engineering fees	9,420	11,518	10,391
Trade permits	14,735	15,550	14,011
Development and building permits	27,293	53,909	21,826
Rezoning fees	5,175	5,489	4,928
Other fees	714	2,517	1,385
	<u>\$ 78,031</u>	<u>\$ 110,787</u>	<u>\$ 73,831</u>
Parking			
On street parking	\$ 54,503	\$ 47,913	\$ 40,903
Parks	7,443	8,447	5,285
Civic Theatre	388	393	376
Other	1,181	3,175	2,469
	<u>\$ 63,515</u>	<u>\$ 59,928</u>	<u>\$ 49,033</u>
Government Transfers			
Police	\$ 1,225	\$ 40	\$ 30
Fire	637	89	-
General government	10,128	32,533	34,400
Parks and recreation	970	166	176
Community and cultural services	4,430	8,297	12,330
Engineering services	87	-	-
Library	270	1,240	1,287
Planning and development	1,300	72	1,213
Utilities	80	50	-
	<u>\$ 19,127</u>	<u>\$ 42,487</u>	<u>\$ 49,436</u>
Cost recoveries & donations			
Police	\$ 20,854	\$ 32,940	\$ 25,150
Fire	8,051	11,865	10,812
General government	2,921	4,781	2,959
Parks and recreation	4,464	3,801	2,776
Community and cultural services	(158)	2,884	3,908
Engineering services	5,668	8,440	7,929
Library	2,218	1,434	1,714
Planning and development	693	2,048	2,487
Utilities	1,014	485	1,280
	<u>\$ 45,725</u>	<u>\$ 68,678</u>	<u>\$ 59,015</u>
Rental, lease and other			
Property rentals and leases	22,676	19,832	19,303
Street use	1,420	1,807	1,234
False alarm reduction program	1,000	957	929
Other	14,056	21,502	18,976
	<u>\$ 39,152</u>	<u>\$ 44,098</u>	<u>\$ 40,442</u>

PROPERTY ENDOWMENT FUND – STATEMENT OF OPERATIONS UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2021

	<u>2021</u>	<u>2020</u>
OPERATIONS		
Rental and leases		
Revenue	\$ 23,044	\$ 27,190
Expenses	11,002	14,239
	<u>12,042</u>	<u>12,951</u>
Parking		
Revenue	19,542	18,026
Expenses	16,748	19,372
	<u>2,794</u>	<u>(1,346)</u>
Water moorage		
Revenue	1,494	1,532
Expenses	743	770
	<u>751</u>	<u>762</u>
NET REVENUES FROM OPERATIONS	15,587	12,367
Other Revenue		
Other income	584	978
Investment Income	1,470	1,910
Gain in sale of tangible capital assets	35,391	18,022
	<u>37,445</u>	<u>20,910</u>
Administration and operating	9,052	6,533
NET REVENUES	<u>\$ 43,980</u>	<u>\$ 26,744</u>

FIVE YEAR STATISTICAL REVIEW - TAXATION UNAUDITED (Tabular amounts in \$000s)
Years Ended December 31

	2021	2020	2019	2018	2017
Property Assessment (\$000s)					
Rateable property general purposes	\$ 448,644,058	\$ 439,911,668	\$ 478,299,759	\$ 466,900,439	\$ 428,738,649
Tax Rates – Rate per \$1,000 of Assessment					
Residential - class 1					
Municipal purposes	1.60152	1.58076	1.33572	1.24393	1.26093
Education	0.96661	0.99877	0.91773	0.92146	0.98007
Other taxing authorities	0.35437	0.34615	0.30771	0.30287	0.31389
Total Residential	2.92250	2.92568	2.56116	2.46826	2.55489
Business/other - class 6					
Municipal purposes	4.91463	4.47887	4.27116	5.03019	5.79744
Education	3.92342	1.13968	3.94555	4.56143	5.21946
Other taxing authorities	1.13169	1.11228	1.11260	1.26257	1.42795
Total Business/Other	9.96974	6.73083	9.32931	10.85419	12.44485
Major industrial - class 4					
Municipal purposes	33.31879	30.98898	30.39510	34.25325	34.51349
Education	3.86000	0.00010	3.70000	4.20000	4.80000
Other taxing authorities	2.18289	2.15009	2.18658	2.35169	2.51911
Total Major Industrial	39.36168	33.13917	36.28168	40.80494	41.83260
Light industrial - class 5					
Municipal purposes	4.91463	4.47887	4.27116	5.03019	5.79744
Education	4.04384	1.21966	4.74286	5.29083	6.16093
Other taxing authorities	1.28758	1.40367	1.59483	1.76900	2.04973
Total Light Industrial	10.24605	7.10220	10.60885	12.09002	14.00810
Total Utilities - Class 2	44.21992	42.43394	40.36626	43.00812	44.93083
Total Supportive Housing - Class 3	0.15423	0.14990	0.14184	0.14373	0.14276
Total Recreational/Non-Profit - Class 8	4.21332	2.62917	3.86290	3.97858	4.21729
Total Farm – All Purposes - Class 9	8.96082	9.06227	8.84050	8.63580	8.55989
Property Tax Revenue by Property Class (%)					
Residential - class 1	56.9	56.6	55.7	54.5	54.1
Business - class 6	40.0	40.3	41.1	42.3	42.8
Major industrial - class 4	1.0	1.0	1.0	1.0	1.0
Light industrial - class 5	1.1	1.0	1.1	1.1	1.0
Other utilities, rec/non-profit and farm	1.0	1.1	1.1	1.1	1.1
Total	100.0	100.0	100.0	100.0	100.0

FIVE-YEAR STATISTICAL REVIEW - DEBT UNAUDITED (Tabular amounts in \$000s)
Years Ended December 31

	2021	2020	2019	2018	2017
Population *	693,235	697,266	685,885	672,963	656,164
Long Term Debt (\$000s)					
Debenture debt outstanding	\$ 1,014,570	\$ 1,056,454	\$ 1,083,368	\$ 1,086,101	\$ 997,109
Less: Internally held debt	(1,407)	(1,819)	(2,265)	(2,899)	(3,669)
Externally held debt	1,013,163	1,054,635	1,081,103	1,083,202	993,440
Less: Sinking Fund reserves	423,244	458,755	476,419	494,182	395,407
Net externally held debt	<u>\$ 589,919</u>	<u>\$ 595,880</u>	<u>\$ 604,684</u>	<u>\$ 589,020</u>	<u>\$ 598,033</u>
Gross debt per capita (externally held)	\$ 1,462	\$ 1,513	\$ 1,576	\$ 1,610	\$ 1,514
Net debt per capita (externally held)	\$ 851	\$ 855	\$ 882	\$ 875	\$ 911

* Source: Population Section, B.C. Stats
 Ministry of Labour Citizens' Services, Government of British Columbia

Long Term Debt Continuity

	Externally Held	Internally Held	Total
Balance, beginning of year	\$ 1,054,635	\$ 1,819	\$ 1,056,454
Add: Debentures issued	100,000	-	100,000
Local improvements	-	36	36
	<u>1,154,635</u>	<u>1,855</u>	<u>1,156,490</u>
Less: Premium amortization	(721)	-	(721)
Less: Maturities			
General and water	140,751	-	140,751
Local improvements	-	448	448
	<u>140,751</u>	<u>448</u>	<u>141,199</u>
Balance, end of year	<u>\$ 1,013,163</u>	<u>\$ 1,407</u>	<u>\$ 1,014,570</u>

OUTSTANDING BORROWING AUTHORITY AND SCHEDULE OF GENERAL DEBT UNAUDITED
(Tabular amounts in \$000s)
Year Ended December 31, 2021

	Capital Plan Borrowing Authority*	Council-approved Debenture Funding**	Debentures Issued to end of 2021	Outstanding Borrowing Authority
General				
2015-2018	\$ 235,000	\$ 231,428	\$ 229,428	\$ 2,000
2019-2022	300,000	207,526	61,188	146,338
	<u>535,000</u>	<u>438,954</u>	<u>290,616</u>	<u>148,338</u>
Sewer, Water and NEU				
2015-2018	147,500	144,850	144,850	-
2019-2022	195,000	149,226	108,784	40,442
	<u>342,500</u>	<u>294,076</u>	<u>253,634</u>	<u>40,442</u>
Total General, Sewer, Water and NEU				
2015-2018	382,500	376,278	374,278	2,000
2019-2022	495,000	356,752	169,972	186,780
	<u>\$ 877,500</u>	<u>\$ 733,030</u>	<u>\$ 544,250</u>	<u>\$ 188,780</u>

* Borrowing authorities are established as part of the Capital Plan. General borrowing authorities for each Capital Plan are approved by the electors. Sewer, Water and NEU borrowing authorities are approved by Council.

** Debenture funding is approved by Council as part of Annual Budget.

SCHEDULE OF GENERAL DEBT

Bylaw	Maturity Date & Purpose	Rate %	Term (Years)	Debenture Outstanding	Sinking Fund Reserve Balance
10117	September 30, 2021 - 2030	1.71%	20	\$ 2,712	\$ -
10393	December 02, 2021	3.45%	10	140,000	123,218
10565	October 18, 2052	3.70%	40	120,000	9,582
10797	October 24, 2023	3.75%	10	110,000	71,867
11080	October 16, 2024	3.05%	10	105,000	57,372
11362	November 20, 2025	2.90%	10	90,000	39,760
11673	December 15, 2026	2.70%	10	90,000	30,908
11941	November 03, 2027	2.85%	10	85,000	21,474
12203	September 21, 2028	3.10%	10	85,000	14,045
12307	November 20, 2021 - 2028	4.07%	10	4,000	-
12561	October 18, 2052	3.70%	33	100,000	1,262
12814	November 06, 2030	1.40%	10	100,000	-
				<u>1,031,712</u>	<u>369,488</u>
			Unamortized Premium	22,923	-
			Other Sinking Fund statutory reserves	-	54
			Total	<u>\$ 1,054,635</u>	<u>\$ 369,542</u>

FUTURE PRINCIPAL AND INTEREST PAYMENTS ON DEBT UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2021

ANNUAL FINANCIAL REPORT 2021

	General			Waterworks			Local Improvements Property Owners' Share			Total General, Waterworks and Local Improvements		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2022	755	27,561	28,316	-	1,883	1,883	413	84	497	1,168	29,528	30,696
2023	97,760	27,536	125,296	13,000	1,883	14,883	300	60	360	111,060	29,479	140,539
2024	97,764	23,874	121,638	8,000	1,395	9,395	258	42	300	106,022	25,311	131,333
2025	84,769	20,890	105,659	6,000	1,151	7,151	164	26	190	90,933	22,067	113,000
2026	85,773	18,429	104,202	5,000	977	5,977	81	16	97	90,854	19,422	110,276
2027 - 2031	366,175	62,005	428,180	5,966	3,583	9,549	137	39	176	372,278	65,627	437,905
Thereafter	202,000	156,954	358,954	18,000	13,986	31,986	54	6	60	220,054	170,946	391,000
	<u>\$ 934,996</u>	<u>\$ 337,249</u>	<u>\$ 1,272,245</u>	<u>\$ 55,966</u>	<u>\$ 24,858</u>	<u>\$ 80,824</u>	<u>\$ 1,407</u>	<u>\$ 273</u>	<u>\$ 1,680</u>	<u>\$ 992,369</u>	<u>\$ 362,380</u>	<u>\$ 1,354,749</u>

External Debt Only

	General			Waterworks			Total General & Waterworks		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2022	755	27,561	28,316	-	1,883	1,883	755	29,444	30,199
2023	97,760	27,536	125,296	13,000	1,883	14,883	110,760	29,419	140,179
2024	97,764	23,874	121,638	8,000	1,395	9,395	105,764	25,269	131,033
2025	84,769	20,890	105,659	6,000	1,151	7,151	90,769	22,041	112,810
2026	85,773	18,429	104,202	5,000	977	5,977	90,773	19,406	110,179
2027 - 2030	366,175	62,005	428,180	5,966	3,583	9,549	372,141	65,588	437,729
Thereafter	202,000	156,954	358,954	18,000	13,986	31,986	220,000	170,940	390,940
	<u>\$ 934,996</u>	<u>\$ 337,249</u>	<u>\$ 1,272,245</u>	<u>\$ 55,966</u>	<u>\$ 24,858</u>	<u>\$ 80,824</u>	<u>\$ 990,962</u>	<u>\$ 362,107</u>	<u>\$ 1,353,069</u>

**TASK FORCE
FOR CLIMATE-RELATED
FINANCIAL DISCLOSURES (TCFD)**

UNAUDITED

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INTRODUCTION

The City of Vancouver is committed to sustainability as it seeks to fulfill its mission and long-term strategic goals related to our people, the environment and the city's prosperity. The report contains information for Council, taxpayers, citizens, lenders, insurance underwriters and other stakeholders about our plans, activities and results related to key climate-related risks and opportunities.

Vancouver was one of the first cities in the world to recognize the significance of climate change. In 1990, the groundbreaking Clouds of Change Task Force recommended that Vancouver begin to reduce its greenhouse gas emissions. The City of Vancouver is committed to taking action to mitigate and adapt to the emerging and anticipated impacts of climate change. This commitment began with the adoption of our Greenest City Action Plan in 2011, followed by our Climate Change Adaptation Strategy (CCAS) in 2012 and 2018 and more recently the Climate Emergency Action Plan in 2020 (CEAP).

The February, 2022 Intergovernmental Panel on Climate Change (IPCC) report identifies with very high confidence that the magnitude and rate of climate change and associated risks depend strongly on near-term mitigation and adaptation actions, and projected adverse impacts and related losses and damages escalate with every increment of global warming. The City is addressing both carbon emissions that cause climate change (through CEAP) and enhancing resilience to climate-related shocks and stresses (through CCAS).

Since publishing the first CCAS in 2012, the city has experienced a variety of climate-related events.

- In December 2012, a one in 50-year return period storm coincided with one of the highest tides of the year (king tide). Rare flooding occurred along the coastline including seawater inundating Kitsilano Pool and the Jericho Sailing Centre.
- In July 2015, very high levels of fine particles were measured in Metro Vancouver air due to smoke from wildfires outside the region. Fine particulate matter reached 300 ug/m³. Normal levels are less than 15 ug/m³. In total, wildfire smoke degraded air quality for 8 days during the summer of 2015, an unprecedented total of 19 days in 2017 and 22 days in 2018. Since 2015 there have been 60 days of degraded air quality due to smoke from wildfires.

In 2021 and early 2022, the City experienced several climate change related events including:

- A province-wide heat dome in the summer during which the weather station at the Vancouver Harbour¹ measured maximum daily temperatures over 33°C between June 26th and June 28th inclusive. Nearly 600 people died Province wide due to extreme temperatures with Vancouver and our neighbours in Surrey and Burnaby seeing the highest numbers of deaths by town, with 99, 67 and 63, respectively.
- Provincial wide flooding incidences in September where the Insurance Bureau of Canada estimates the insured damage caused by flooding in British Columbia was \$450 million, calling it the “most costly severe weather event in the province's history.” Although Vancouver did not directly experience impacts near the level of others in the region such as Abbotsford's Sumas Prairie, supply chain issues and disaster response assistance significantly impacted the City for several weeks.
- In January 2022, a king tide resulted in significant damage to the City's seawall, an important and highly utilized regional recreational asset.

Events such as those described above strengthen our commitment to both responding to and preparing for climate change.

¹ Environment and Climate Change Canada monitored station with historical data available.

TCFD Reporting as Means to Action on Climate Change in Vancouver

In 2017, our CFO signed an Accounting for Sustainability (A4S) statement, supporting climate-related financial disclosure and committing the City to “affirm our commitment to support the voluntary recommendations” of the Taskforce for Climate-related Financial Disclosure (TCFD). Starting in 2018, the City began including unaudited climate-related financial disclosures in its annual financial report. Recommended disclosure includes four core elements: governance, strategy, risk management and metrics and targets.

Although support for the TCFD reporting framework is growing, disclosure standards are still evolving out of this voluntary guidance. In November 2021, the International Financial Reporting Standards Foundation (IFRS) announced the formation of an International Sustainability Standards Board (ISSB) and published prototype climate and general disclosure requirements developed by the Technical Readiness Working Group (TRWG), a group formed by the IFRS Foundation Trustees to undertake preparatory work for the ISSB. Based on TCFD recommendations, this *Climate-Related Disclosures Prototype* includes more specific disclosures. The formation of the ISSB also includes the commitment from three other organizations with similar global reporting framework initiatives to consolidate with the ISSB. Along with these developments, financial regulators and governments across the globe (including Canada) are moving towards mandatory TCFD-type reporting.

The City is supportive of these developments in climate-related reporting guidance. For the purposes of this year’s report, we have taken into consideration both the TCFD recommendations and the TRWG prototype disclosures.

City of Vancouver’s TCFD Reporting Capability Status

In 2020, CPA Canada published [Enhancing Climate-related Disclosure by Cities](#), an overview of how cities can benefit from alignment with the TCFD recommendations, and a guide for implementation. Vancouver provided input and direction as part of a working group of Canadian cities and supporting organizations. This guide contains a Maturity Assessment Framework to help cities self-assess their alignment with the TCFD recommendations.

The City aspires to reach what the guide refers to as a *Phase 3 High Integration* level of reporting: one where we routinely integrate climate change into our decision-making processes and the awareness and collaboration across departments and functions is high. As such, we are working towards:

- proactively developing plans to adapt to climate change and mitigate climate risks and seize opportunities
- integrating climate risks, opportunities and impacts into our decision-making processes
- using qualitative and quantitative climate information and scenarios to inform decisions
- putting controls in place to ensure appropriate selection and calculation methods are used for relevant metrics and targets
- subjecting metrics and targets to internal procedures and, where appropriate, obtain independent assurance by an external auditor
- aligning disclosures closely with the four TCFD recommendation areas

The guide also describes the governance, strategy, risk management, and metrics and target activities required to reach a high integration level of TCFD reporting.



With respect to the City's reporting capability, the goals, objectives and actions contained in the City's CCAS and CEAP provide a strong planning foundation to move forward on climate change. We also have a good foundation for GHG reporting as we have been reporting through initiatives such as CDP and C40 Cities. Through our TCFD reporting over the last several years we have become very familiar with the requirements and challenges of this reporting framework.

However, further development is required to meet the comprehensiveness and complexity challenges of TCFD reporting. The table to the right notes several enabling actions the City must implement in order to be able to meet our reporting aspirations.

In addition, being a public-sector entity adds a layer of complexity to the reporting. TCFD recommendations are primarily aimed at the private sector, with the scope of reporting limited to the individual reporting entity. Therefore as a public sector entity, TCFD concepts like the influence of "investors" and the risks and opportunities of "markets" are not directly transferable. Another example is the scope of reporting. As a local government entity, we look at climate change impact to our community as a whole, crossing public and private domains. The absence of a public-sector disclosure standard means we have relied on our own interpretation of TCFD guidance.

The TCFD 2021 Status Report provided information on the reporting capability and key reporting challenges of 1,700 entities worldwide in the process of implementing the reporting. The status of the City of Vancouver's TCFD reporting and related challenges are very similar to global disclosure trends described in the report. The actions the City plans to take to further develop our reporting capability in each for the four TCFD Core Elements is provided in each section of the report.

Improving Climate-Risk Management and Disclosure

Several Enabling Actions within the *Climate Change Adaptation Strategy (2018)* focus on mainstreaming climate-related disclosure and risk considerations into City processes:

1. Begin incorporating climate-related financial disclosure in City financial planning in 2019. Work with partners like the City of Toronto and CPA Canada in their TCFD Guidance for Cities project.
2. After several years of climate-related financial disclosure, explore adding a specific climate assessment to large capital plan projects.
3. Incorporate a scan of major projects against hazard and risk mapping to identify where staff risk experts should be involved early in the project.
4. Add climate change considerations to the Sustainability addendum of the Engineering Asset Management framework.
5. Support application of the Envision climate-risk section to the two Envision pilot projects, and propose any improvements to the scope/deployment of Envision.
6. Add climate projections and information to multi-hazards risk assessment in the new Engineering Asset Management framework.

GOVERNANCE

Structure

The City of Vancouver considers climate change to be a top risk to the city. The overall risk governance structure of the City comprises the following roles and responsibilities. See also the Risk Management section for more information.

City Council approves all the City's long-term service strategic plans, including climate-related strategies, and prioritizes the implementation of those plans through budget funding approval. Progress against targets and implementation is reported annually to Council or at stated intervals.

The **Chief Risk Officer** and the Risk Management Team lead the **Enterprise Risk Management (ERM)** program, under direction of the Risk Management Committee. They are responsible for monitoring and facilitating the implementation through operational management of ERM processes, tools and reporting to achieve effective risk treatment. The Risk team also sits on key steering committees related to climate risk.

The **Risk Management Committee**, made up of the City Manager, Chief Legal Counsel, Chief Financial Officer, and the Chief Risk Officer, oversees risk governance and the general risk framework. The Risk Management Committee sets limits within which risks should be managed.

Department General Managers (GMs) are responsible for ensuring appropriate risk management practices are in place and operating effectively for their area of responsibility. GMs retain the ultimate responsibility for effective risk management in their departments, which includes identifying, treating, and reporting risks following the ERM process and timeline, assisted by the Risk team. Implementation updates are given regularly to senior management through steering and oversight committees.

Developing Climate-Risk Governance

The City has been considering climate-related risks at a comprehensive strategic level for several years, with incremental improvements to prioritization and funding processes made along the way. Climate-related responsibility is assigned to specific managers or committees.

Increasing the effectiveness of our governance related to TCFD reporting will require the development of a corporate framework that incorporates more financial and other quantitative information to support our decision-making processes than we currently have in place. The strategic planning horizon will have to be extended to cover 50-100 years to incorporate climate related issues with a framework incorporating impacts on climate goals, risk factors and financial resources to guide our decision-making processes.

In addition, opportunities to streamline climate-related management responsibilities and the potential of benefit of increased reporting frequency will also be assessed.

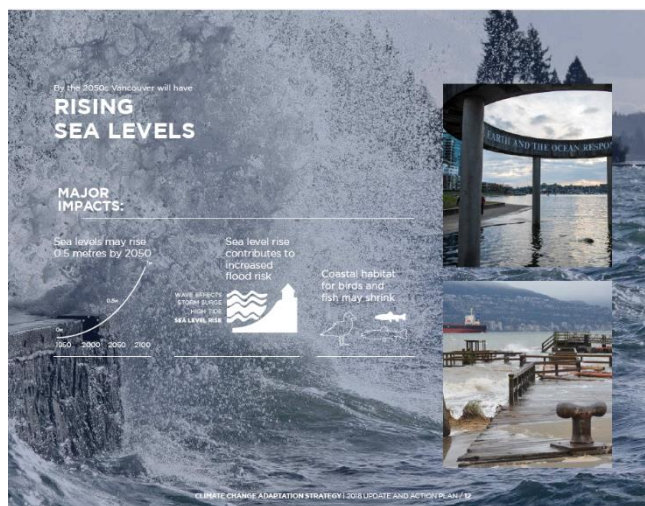
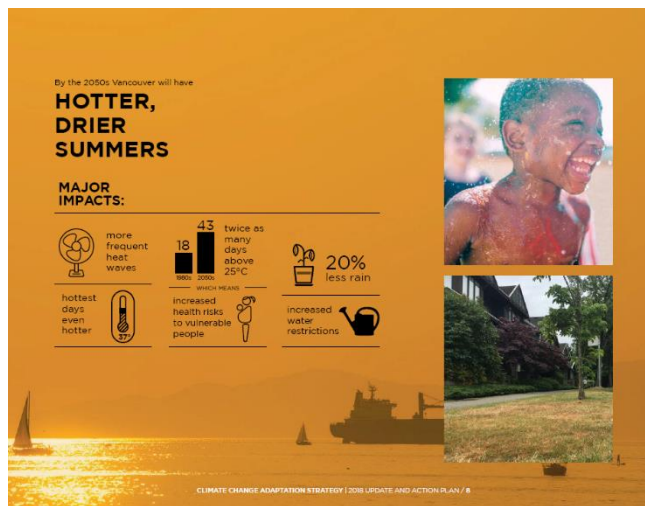
STRATEGY

Climate Risk Assessment

Through two separate rounds of climate adaptation planning in 2011 and 2018, staff from across the organization were engaged in prioritizing climate-related hazards and impacts for action, by identifying where systems and service-delivery areas were the most vulnerable, and where the greatest risk (likelihood of impact and magnitude of consequences) lay.

The City’s ERM Group identified climate change as a top risk to the community and the organization. The inclusion of climate change in our enterprise risk process provides a basis for further discussing and identifying the impacts of climate risk on our operations and services provided to the public. Potential climate-related risks and hazards present our city with threats to health and safety, to assets and infrastructure, and to the economy that must be addressed and prepared for.

Figure 1 – Climate-related Impacts to Vancouver



Excerpted from our *Climate Change Adaptation Strategy* (see Risk Management section below), Figure 1 shows three broad changes to the future climate of Vancouver, for which we will have to prepare: hotter, drier summers; warmer, wetter winters; and increasing coastal flood events due to sea level rise. Table 1 summarizes the city’s impacted areas in this future climate.

In July 2019, the Province published the [Preliminary Strategic Climate Risk Assessment for B.C.](#) Vancouver’s climate change risk assessment mirrors the process recommended in the Provincial methodology. The Provincial assessment lists water supply shortages, health related impacts from heat and wildfires among the top risks.

Table 1 – Examples of Projected Climate Impacts to Vancouver

Impacted Area	Impacts	Timeframe	Impacted assets/services
Human Systems (Community)	Increased health and safety risks for frontline communities including those in lower quality housing, homeless population and seniors	Short- to medium-term	Public health; emergency management
	Increases in private property sewer back-ups in combined sewer areas due to high rainfall volume in sewer system and increased costs for response actions and clean-up after heavy rain events	Short-term	Residential, commercial, industrial, institutional premises; water supply and sanitation; public health
	Water supply shortages felt in late summer due to a decreased spring snow pack and higher summer temps could result in increased costs for water and imperative conservation measures	Medium-term	Water supply and sanitation; public health
Natural Systems	Increase in impacts to urban forests, green spaces and trees from temperature extremes and wind storms resulting in increased maintenance and replacement costs and changes to aesthetics and use	Medium-term	Public health, urban forest and biodiversity
Built Environment (Buildings and Infrastructure)	New and existing buildings may be maladapted as the climate changes in terms of thermal comfort, water ingress, wind durability, rain and snow loads and require additional investment or early retirement	Short- to medium-term	Residential, commercial, institutional premises; public health; emergency management; transportation
	Increased volume of third-party liability claims against the city from major rain events	Medium-term	Public and private assets; water supply and sanitation; public health

Climate-related hazards will be considered further through a hazard, risk and vulnerability assessment (HRVA), a legislated requirement of local governments through the Emergency Programs Act. Phase one of the HRVA was completed in 2021 with Phase 2 to be underway by the end of 2022. The HRVA considers current and future risks of human caused and natural hazards including many that are climate-related. The HRVA will also focus on vulnerable conditions that influence the adaptive capacity of individuals and predispose them to adverse impacts. Risk mitigation actions developed during Phase 2 will focus on who and what is disproportionately impacted by the hazards assessed.

Coastal Flood Risk Assessment

As an example of the risk assessment approach taken, the City conducted a Coastal Flood Risk Assessment (CFRA) in three phases between 2012 and 2018. This assessment took a fulsome, rigorous look at current and future flood risk given sea level rise around the coastline.

CFRA Phase I confirmed that Vancouver is most vulnerable to flooding caused by the combined effect of a coastal storm surge and a king tide (exceptionally high tides that typically occur in December and January). In addition to mapping the areas vulnerable to flooding, Phase I also identified the community assets, infrastructure and buildings at risk to flooding over time.

In January 2022, an onshore storm caused powerful winds and a storm surge. This coincided with a seasonal king tide and caused significant damage to coastal infrastructure in the City of Vancouver. Waterfront parks and facilities were flooded, shorelines were eroded, a pier was heavily damaged, and portions of the Stanley Park seawall were washed away completely.

November Rain: Impacts of Climate-Related Floods

In November 2021, the Lower Mainland and Fraser Valley regions of British Columbia experienced an atmospheric river event. This 1:100 year event hit the eastern parts of Metro Vancouver and the Fraser Valley hardest. There were multiple direct and knock-on impacts.

- Landslides cut off main provincial transportation corridors and effectively severed transportation links between Metro Vancouver and the Port of Vancouver from the rest of British Columbia and Canada.
- Power outages effected at least 60,000 customers across BC.
- In Vancouver, houses, roads and parks in the Southlands area of Vancouver were flooded, while severe flooding in the Fraser Valley forced almost 15,000 people from their homes.
- Flood damage caused a shutdown of the main fuel pipeline supplying the region. Gasoline purchases were rationed for nearly a month. This further intensified existing supply-chain issues caused by the COVID pandemic.
- A nearly 200-foot barge came unmoored during the event and ran aground on the seawall. Months later, after attempts to refloat it, the barge will have to be disassembled and removed in spring 2022.
- Early findings suggest that damage caused by the January 2022 king tide flooding event was exacerbated by the high volume of ocean debris, due in part due to the November rainstorm.

The Insurance Bureau of Canada estimated the insured damage caused by the flooding at \$450 million, calling it the “most costly severe weather event in the province’s history”.

Climate Mitigation and Adaptation Plans

A number of related strategies at the City of Vancouver capture and manage climate-related risks and hazards. The City’s climate actions fall into two broad categories: mitigation and adaptation.

Climate change **mitigation** relates to the reduction of greenhouse gas (GHG) emissions. The 2018 Intergovernmental Panel on Climate Change (IPCC) *Special Report* reaffirmed that global GHG emissions must be cut by 45% by 2030 if we are to avoid global warming above 1.5°C, which would have widespread and unforeseeable impacts. Mitigating climate change through emissions reductions plays a vital role managing the amount we potentially have to adapt, by keeping risk levels within predictable scales.

Climate Emergency Action Plan (CEAP)

Approved November 2020

Description: The *Climate Emergency Action Plan* is mitigation-focused, and contains 31 action recommendations (organized into six “Big Moves”) in line with efforts to limit global warming to 1.5°C. CEAP sets a target of 50% reduction in community-wide greenhouse gas emissions reduction by 2030. CEAP adopts an existing goal of deriving 100% of energy used in Vancouver from renewable sources before 2050. It expands the 2050 target, by committing to achieving carbon neutrality in our community-wide greenhouse gas emissions before 2050. CEAP supersedes the previous Renewable City Action Plan (2017), and the greenhouse-gas related goals in the Greenest City Action Plan (2011).

Priority Action Areas (“Big Moves”):	1. Complete, Walkable Communities	4. Zero Emission Space and Hot Water Heating
	2. Active Transportation and Transit	5. Low-Carbon Construction Materials
	3. Zero Emission Vehicles	6. Carbon Sequestration

Governance: The Climate Emergency Directors Forum provides oversight at a working level, while the Climate Emergency Steering Committee provides oversight at a program level. The Sustainability Group tracks progress and reports to Council annually. Executive reports are also prepared as required. Staff will update CEAP for approval by Council at the halfway mark of implementation (2025).

Link: [Full report](#) / [Summary](#)

Climate change **adaptation** relates to preparing City operations and the community for the impacts of climate change. Due to GHGs already emitted into the atmosphere from human activity, some level of climate impact is already locked-in, and many have already been observed.

Climate Change Adaptation Strategy (CCAS)

Approved July 2012; updated December 2018

Description: Among the first of its kind in Canada, the Climate Change Adaptation Strategy is the City's strategy in addressing climate-related risks and hazards in the community. Its priorities include addressing urban drainage flooding and coastal flooding and inundation, and heat and air quality-related impacts to community and City services and infrastructure. It contains 84 core actions in five core areas, and 17 enabling actions to help integrate an adaptation lens as standard practice into all City work.

Core Action Areas:	Climate Robust Infrastructure	Coastal Preparedness
	Climate Resilient Buildings	Healthy and Vigorous Natural Assets
	Connected and Prepared Communities	

Governance: The Adaptation Steering Committee provides oversight to implementation. This committee comprises senior managers, many of whom are also in the Corporate Leadership Team. The Sustainability Group tracks progress and reports to Council annually. Executive reports are also prepared as required. Staff will update the Adaptation Strategy every five years, which includes updating climate information, reviewing the status of adaptation actions, and identifying new or revised actions. The next update will be in 2023.

Link: [Strategy](#)

Resilient Vancouver Strategy (RVS)

Approved June 2019

Description: The Resilient Vancouver Strategy builds City capacity to understand and proactively address current and future shocks and stresses, including those related to climate change. It leverages global and local knowledge to build the resilience of organizational, community, and infrastructure systems, and works in unison with the Climate Change Adaptation Strategy to build resilience to priority shocks and stresses in Vancouver. Objectives aligned with the "Proactive and Collaborative City" priority include strengthening organizational capacity to manage risk and recover from shocks and stresses and advancing collaborative disaster risk reduction and recovery planning. An associated action taking shape currently is to bring various City governance structures that deal with risk together into one disaster-risk reduction group. The group would oversee risk posed by various shocks and stresses, whether climate-related or not.

Priority Areas:	1. Thriving and Prepared Neighbourhoods
	2. Proactive and Collaborative City
	3. Safe and Adaptive Buildings and Infrastructure

Governance: Staff in the Vancouver Emergency Management Agency (VEMA), and staff working on seismic policy in other departments, manage RVS implementation.

Link: [Strategy](#)

Both climate mitigation and adaptation are foundational in the forthcoming Vancouver Plan. Under development, *Vancouver Plan* will be a strategic, long-range plan guiding Vancouver to 2050 and beyond, with the aims of creating a more sustainable, inclusive, and affordable city. The plan will address issues such as long-term land use and transportation directions, housing affordability, environmental and social health, and the need to better leverage long-term public investments. With a core focus on resilience, Vancouver Plan will draw from CEAP, CCAS, and RVS.

Note there is often overlap between climate mitigation and adaptation actions. For example, CCAS and CEAP come together in CEAP's Big Move 6, an action area focused on natural climate solutions, which have the potential to sequester

carbon emissions at the same time as improving flood management, biodiversity and reducing urban heat island effect mitigation in the city.

The Sea2City Design Challenge

Vancouver's CFRA highlighted the need to plan for future sea level rise and improve resilience to current and future coastal flooding in flood-vulnerable shoreline neighbourhoods, communities, and businesses.

Currently underway, the Sea2City Design Challenge (Sea2City) will help inform a framework and vision to guide urban development and ecological revitalization in the False Creek floodplain, a highly valued and constrained urban waterway in the heart of the city.

The design challenge has engaged two multidisciplinary teams to work co-operatively with the City and project partners to:

- Explore coastal adaptation approaches that respond to the social equity, economic, and ecological challenges posed by sea level rise and coastal flooding
- Investigate coastal adaptation approaches for sea level rise beyond one metre
- Expand the City's toolbox of coastal flood management approaches
- Increase public awareness of climate change and sea level rise

The City will further refine Sea2City outcomes, working with project partners, Indigenous governments, stakeholders, the public, and coastal regulators. The outcomes will inform the next phase of the City's overarching Coastal Adaptation Plan.

Conceptual designs, created as part of Sea2City, will not be built immediately, but will inform next steps (including more detailed design development and planning). The City will start to take those next steps after the completion of Sea2City and will likely continue for several years recognizing the additional research, planning, technical design, and engagement that will be required to move coastal adaptation forward in a constrained urban waterway like False Creek.

Natural Assets

Vancouver's natural asset—from street trees to wetlands—sequester carbon and play an important role in adapting to climate change. Natural assets on the coastline buffer wave energy; green space and wetlands can manage flood risk; and our urban forest and vegetation help cool the city. A recent BC Centre for Disease Control (BCCDC) study of the mortality during the June 2021 heat dome event identified being within 100m of 'greenness' as a protective factor. Natural assets also bring many other co-benefits with them, including enhanced biodiversity and mental health support.

In 2020, the City assessed baseline carbon sequestration by natural assets in the city at approximately 16,000 tCO₂e/year. CEAP Big Move 6 set a target to increase sequestration in the city by an additional 5,000 tCO₂e/year by 2050. We will also explore opportunities with regional partners to sequester carbon outside city boundaries. A focus of Big Move 6 and the upcoming Vancouver Plan is to increase natural assets in historically underserved communities that are also disproportionately impacted by climate change. Adding to city natural assets and improving their management provides a host of benefits and begins to address long standing structural inequities in the city.

Scenario Analysis

Climate projections for the 2050s and 2080s, from downscaled Global Climate Models (GCM), form the inputs to the City's climate adaptation planning processes. To date the City has been employing the IPCC AR5 RCP8.5 scenario following best practices to ensure we are considering outcomes that best track the current pace of global action on reducing emissions. This approach also ensures that we will be prepared ahead of time if a more favourable scenario prevails.

As of January 2022, the IPCC's Sixth Assessment Report (AR6) is underway, with reports available now. Environment and Climate Change Canada is currently updating the climate change models that drive local projections. AR6 also includes the introduction of Shared Socioeconomic Pathways (SSPs) that are designed to complement the RCPs. The SSPs model how factors such as economic growth, technological development and education will change over time. They are based on five narratives, describing trends that could shape a range of plausible futures.

The City plans to begin updating the Adaptation Strategy at the end of 2022 and plans to incorporate updated climate science, ensuring the use of multiple scenarios including business-as-usual and 2°C scenarios.

Coastal Flood Risk Assessment: Scenario Analysis

Vancouver’s CFRA employed specific scenario analysis. A technical advisory team of academics, practitioners in the field and stakeholders advised on five scenarios to use for flood hazard mapping, with the following ranges to help understand the varying levels of risk possible:

- year flooding is mapped for (base case 2013 out to 2200)
- severity/frequency of storm events (1:200 to 1:500 (0.2% Annual Exceedance Probability or AEP) storm surge)
- amount of sea level rise (0 to 2.0 meters).

This information highlighted the importance of planning now for sea level rise and of prioritizing our efforts, such that critical infrastructure and vulnerable populations are protected first.

Integration into Financial Planning

The City’s current capital planning framework includes sustainability and resilience benefits as considerations to guide capital investments and assist with prioritization. However, the advent of TCFD disclosure has brought greater institutional awareness to the need for more formalized, overarching frameworks for incorporating climate mitigation and adaptation priorities into capital planning and asset management systems. Work is underway within the Finance and Sustainability departments to create and integrate these frameworks. This work will continue over several years, and will help inform the preparation of the upcoming 2023-2026 Capital Plan and future Annual Capital Budget allocations.

Funding Climate Mitigation: the Climate Emergency Action Plan (CEAP) Financial Framework

The CEAP financial framework is a roadmap, projecting capital and operating funding requirements for CEAP initiatives, both on-going (e.g., improving our walking and cycling infrastructure, expanding electric vehicle charging) and new initiatives (e.g., Metro Core transport-pricing system, Zero Emission Building Retrofit Strategy). This estimate is periodically refined based on project reprioritization, improved costing estimates and emerging timeline challenges or implementation opportunities.

In 2020, the CEAP estimated an approximate \$500M investment required from 2021-2025 to meet the 2030 climate goal (Table 2). Note this estimate does not include funding for Big Move 6 (Restored Coasts and Forests), which was unknown at the time pending development of a roadmap of Big Move 6 actions (approved by Council in late 2021).

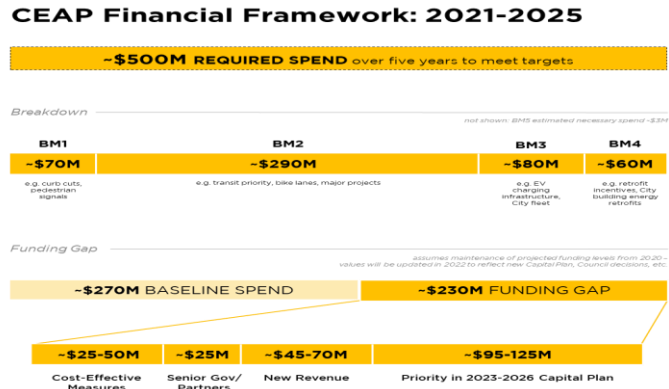
Table 2 – CEAP Five-Year Financial Framework

Six Big Moves		\$M
1.	90% of people live within easy walk/roll of their daily needs	70.0
2.	Two thirds of all trips in Vancouver will be made by foot, bike or transit	288.4
3.	50% of the kilometres driven on Vancouver’s roads will be zero emissions vehicles	77.9
4.	Carbon pollution from buildings in Vancouver will be reduced by 50% below 2007 levels	56.6
5.	Embodied emissions from new buildings will be reduced by 40% compared to 2018 baseline	3.2
6.	Develop “negative emissions” targets that can be achieved by restoring forest and coastal ecosystems.	<i>not yet identified</i>
Total		\$ 496.1

**TASK FORCE FOR CLIMATE-RELATED FINANCIAL DISCLOSURES
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Approximately \$270M of that was identified as “baseline spend” – business-as-usual funding already identified within the 2019-2022 Capital Plan and allocated to programs that further CEAP objectives. This left an estimated funding gap of \$230M (Figure 2).

Figure 2:



Staff have been pursuing four strategies to address this funding gap:

Using cost-effective approaches	Leveraging funding from senior governments and other partners	New charges and fees	Prioritizing bold climate actions in the next capital plan
Given the significant funding gap, it will be critical for the City to deploy more cost-effective approaches to achieve low-carbon outcomes, wherever feasible.	While the City’s financial investment is critical to the success of the Climate Emergency Action Plan, other levels of government and partner organizations will need to play a role as well.	CEAP contains a number of new pricing actions that will generate additional revenue to fund the work needed (pending Council decisions). These may include transport pricing, and building performance standards.	Using more cost-effective approaches, generating new revenue and leveraging external funding are all important funding tools, but are likely insufficient to fully close the funding gap. The 2023–2027 Capital Plan presents an opportunity to scale up CEAP actions.

Funding Climate Adaptation: the Climate Change Adaptation Strategy

Historically, adaptation work at the City has relied primarily on existing departmental budgets and where successful, grants from other levels of government in matching funds. Work is underway to better incorporate climate-related risks into the Enterprise Risk Management System, which will help identify funding needs where the risk is highest. The City is improving its tracking of climate-related capital and operating budgets; we also need to begin monitoring the impact of climate change on available capital and operational budgets themselves. The refresh to the Adaptation Strategy in 2023 will include a financial strategy similar to CEAP.

Coastal Flood Risk Assessment: Community Vulnerability Estimates

Vancouver’s CFRA estimated that with one metre of sea level rise and a major storm surge event (1:500 (0.2% AEP) storm surge event), **approximately 13 sq. km of land and buildings valued at CAD \$7B (2013 land value assessment) are vulnerable to flooding in Vancouver.** Included in this is City infrastructure such as waterfront parks and seawalls, as well as a number of the City’s facilities currently located in low-lying areas (e.g., City service yards located by the Fraser River and in the False Creek Flats). To protect vulnerable areas, the CFRA estimated \$1 billion of flood management infrastructure would be needed in Vancouver by 2100.

Internal Carbon Price

Although the social, environmental, and economic impacts of climate change are well established, they are often under-represented in decision-making processes. Setting a corporate carbon price is one approach that organizations can use to better account for those costs. Integrating a carbon price into decision-making processes provides a consistent shift towards lower carbon outcomes such as renewable energy and energy efficiency.

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The City of Vancouver approved a Corporate Carbon Pricing Policy in 2018, concentrating on decisions impacting corporate operations. The Policy includes guidance to link decisions to the progress the City is making to its corporate climate targets. In essence, the Policy serves as an enabler of additional actions if the City is falling short of its climate targets. If the City is on track for those targets, the guidance allows for corporate resources to be directed to other priorities.

Price per tonne CO_{2e} started at \$150 in 2018 to be in alignment with the Metro Vancouver Regional District (which developed a similar policy in 2017). The price then escalates at the same rate as BC's carbon tax until 2021, after which it will escalate at 6% per year (\$10 per tonne in 2022). This approach allows the Policy to align with Metro Vancouver initially and then gradually increase over time to reach levels in 2030 that align with those needed to achieve BC and Canada's climate targets.

Table 3 – Vancouver Internal Carbon Price Schedule

Year	Carbon Price, \$ per tonne CO _{2e}
2018	\$150
2019	\$155
2020	\$160
2021	\$165
2022 and beyond	previous year price x 1.06

For 2022, the City's internal carbon price is set at **\$175 per tonne CO₂-equivalent**.

The Corporate Carbon Pricing Policy applies to all options analyses that use life cycle cost analysis for the following City of Vancouver projects, initiatives, programs, bylaws or policies:

- Procuring vehicles and other mobile equipment, procuring fuels for City of Vancouver vehicles and other mobile equipment, and the use of telematics to improve the utilization of City of Vancouver vehicles.
- Procuring new City of Vancouver buildings, upgrades to the energy efficiency of existing City of Vancouver buildings, upgrades to energy using equipment at City of Vancouver buildings, upgrades to equipment with process emissions at City of Vancouver buildings, and procuring energy sources for City of Vancouver buildings.
- Managing methane emissions from the Vancouver Landfill.

2022 Capital Deployment

In the [Vancouver Budget 2022](#), the City defined "Accelerating Action on Climate Change" as one of four Council priorities to assist staff in making decisions about which projects, initiatives and service improvements will most advance our work to address our city's key issues. These include all actions contained within the Climate Emergency Action Plan and the Climate Change Adaptation Strategy, as well as related zero waste, healthy ecosystems and biodiversity projects. **In 2022, investments will total \$119.2M.**

Accelerating Action on Climate Change	\$M
Capital investments (transportation improvements, zero emission building retrofits, biodiversity and climate adaptation)	77.1
Operational activities (existing and ongoing)	42.0
Operational activities (new)	0.1
2022 Total	\$ 119.2

RISK MANAGEMENT

Identifying, Assessing and Managing Climate-related Risks

The City of Vancouver's Enterprise Risk Management (ERM) program ensures major risks to the City are identified, assessed, and mitigated. The Risk Management Committee (RMC) oversees this work to ensure the risks are evaluated in a standard manner and the treatments meet the risk tolerance for the City (see the Governance section). The City has multiple goals to create a socially and economical vibrant City. The ERM program looks at the risks to meeting those goals.

The ERM identification process includes discussions with management, workshops, review of recent incidents, and examination of incidents and news outside the city. Once identified the risks are evaluated using a standard risk evaluation matrix of likelihood and impact. Major risks to the City that score high on the evaluation matrix are named Key Risks. Risk Owners are assigned Key Risks, and are responsible for developing and executing a treatment plan to address the risk. Climate risks are included in the same ERM process.

RMC oversight includes the City's management of both acute physical risks that relate to storm events, flood damage, heat impacts or wind damage and chronic physical risks from warmer-wetter winters, hotter-drier summers and sea level rise.

The strategies and actions to manage the climate-related risks identified through the risk management process are contained in the Strategy section of this report.

METRICS AND TARGETS

Targets and metrics communicate the City's performance in managing the risks and opportunities that arise from climate change. The new *Climate-related Disclosure Prototype* prepared by the IFRS Technical Readiness Working Group specifies the following measures:

- cross-industry metrics: greenhouse gas emissions, physical and transition risks, opportunities, capital deployment, internal carbon prices, and remuneration of executive management
- industry-based metrics
- targets set by management to mitigate or adapt to climate-related risks or maximise climate-related opportunities; and
- other key performance indicators used by the board or management to measure progress towards identified targets

Some of the recommended metrics are not directly applicable to public-sector organizations (e.g., board remuneration). The City looks to future municipal government-specific guidance and will continue to evolve this disclosure as needed.

Canopy Cover

Vancouver's urban forest provides a multitude of benefits for the community, especially for climate resilience. The urban forest attenuates stormwater, helps keep ambient and building temperature down during hot summers, aids in cleaning the air and provides health and wellness benefits. Neighbourhood heat mapping illustrates that areas with greater canopy cover tend to be much cooler on hot days.

With many municipalities are establishing ambitious canopy cover targets (example targets in other North American cities with similar levels of urbanization: Toronto 40%; Portland 33%; Seattle 30%), the Park Board also re-established a more ambitious canopy cover target of 30% canopy cover by 2050. Achieving this target will require efforts beyond planting trees in parks. It will require ongoing stewardship of existing trees to ensure robust and healthy canopy growth, continuing advocacy and expansion of the urban forest in canopy-deficient areas. See the Park Board's [Urban Forest Strategy Update](#) report for more information.

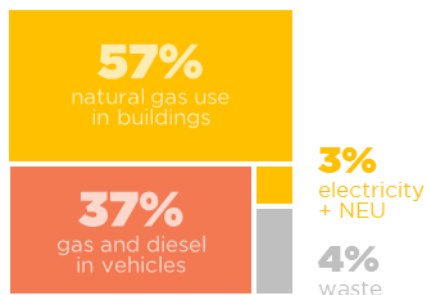
Vancouver's Greenhouse Gas Emissions

Community

The City compiles annual inventories of community greenhouse gas (GHG) emissions², as part of the *CEAP* indicators framework³. *CEAP* sets a target of 50% reduction in community-wide greenhouse gas emissions reduction by 2030, and carbon neutrality before 2050.

As of 2020 (the latest year data are available), Vancouver's emissions have decreased 15% from 2007 levels. Scope 1 emission sources dominate Vancouver's emissions: natural gas use in buildings, followed by gas and diesel use in vehicles. Electricity (scope 2) is a smaller component due to a largely hydroelectrically powered grid. Scope 3 emissions from landfilled, incinerated and composted waste make up the remainder⁴.

Vancouver's Carbon Pollution, 2020



² Community emissions are measured according to the *Global Protocol for Community-Scale Greenhouse Gas Emission Inventories* (GPC). Methods are consistent from 2007 to present. Note the GHG emission figures reported here do not align with figures published in past annual *Greenest City Implementation Updates*, which were compiled to the *International Local Government Greenhouse Gas Emissions Analysis Protocol* (community section) published by ICLEI in 2009. While the City maintained both inventories until 2020, this protocol has since been superseded by the GPC.

³ See Appendix M of the *Climate Emergency Action Plan* for the Indicators Framework (<https://vancouver.ca/climateemergency>).

⁴ The City compiled community-wide ecological footprint reports—which included additional community Scope 3 emission sources—as part of the *Greenest City Action Plan*. The most recent inventory is from 2015. These inventories were based on national-level Census data (particularly food and goods consumption). The City does not consider these inventories sufficiently illustrative of the impact of local policies to improve resilience and reduce exposure to transition risks. In the next iteration of the City's environmental sustainability plan (as directed by the forthcoming Vancouver Plan), methodologies may be revisited to determine whether more localized, disaggregated consumption data is available.

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Table 4: Community GHG Emissions

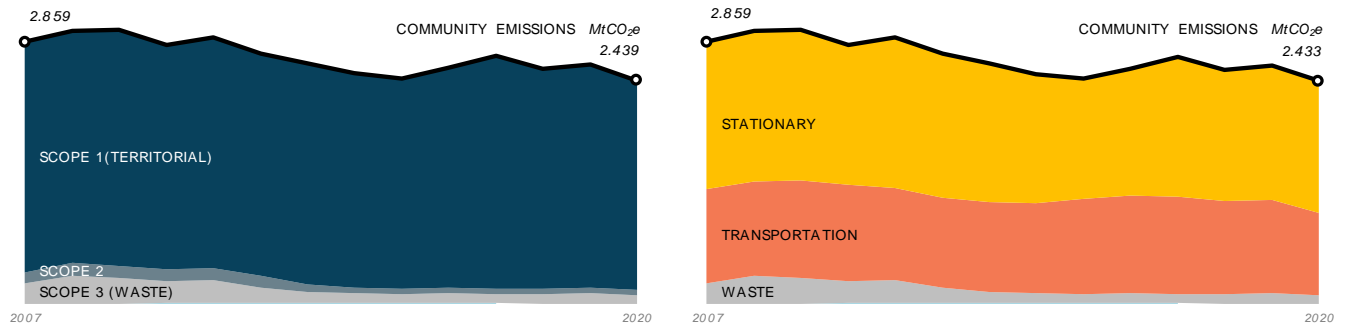
VANCOUVER COMMUNITY GREENHOUSE GAS EMISSIONS million tonnes CO₂e

By Source	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Stationary	1.610	1.654	1.651	1.535	1.653	1.570	1.516	1.409	1.318	1.396	1.538	1.439	1.472	1.443
Transportation	1.033	1.030	1.067	1.050	1.005	0.985	0.977	0.988	1.036	1.066	1.060	1.018	1.021	0.899
Waste	0.216	0.302	0.277	0.244	0.250	0.170	0.128	0.113	0.104	0.108	0.101	0.098	0.108	0.091
Total (GPC BASIC)	2.859	2.985	2.995	2.829	2.908	2.725	2.621	2.510	2.458	2.570	2.699	2.555	2.601	2.433
% change from 2007 baseline		4%	5%	-1%	2%	-5%	-8%	-12%	-14%	-10%	-6%	-11%	-9%	-15%

By Scope	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1 (Territorial)	2.525	2.542	2.589	2.457	2.526	2.426	2.421	2.347	2.304	2.408	2.543	2.403	2.437	2.288
2	0.117	0.142	0.129	0.129	0.132	0.130	0.073	0.053	0.053	0.058	0.060	0.058	0.065	0.061
3 (Waste)	0.216	0.302	0.277	0.244	0.250	0.170	0.128	0.113	0.104	0.108	0.101	0.098	0.108	0.091
Total (Scopes Framework)	2.859	2.985	2.995	2.830	2.908	2.726	2.623	2.512	2.462	2.574	2.704	2.560	2.610	2.439
% change from 2007 baseline		4%	5%	-1%	2%	-5%	-8%	-12%	-14%	-10%	-5%	-10%	-9%	-15%

"BASIC" GHG emissions inventory compiled according to the Global Protocol for Community-Scale Greenhouse Gas Emission Inventories (GPC). Totalling emissions by scope provides a slightly different inventory total than a BASIC inventory. Scope 1 includes emissions from energy generation supplied to the grid (in Vancouver's case, the Neighbourhood Energy Utility). These emissions do not contribute to BASIC inventories.

Vancouver's community emissions are dominated by **Scope 1** combustion of **natural gas in buildings** and **gasoline/diesel in vehicles**.



Vancouver's emissions profile illustrates a continued reliance on fossil fuels (mobile fuels and natural gas). The COVID-19 pandemic and annual weather fluctuations help to highlight this dependency. Pandemic restrictions significantly curtailed vehicle activity and therefore transportation emissions (the main contributor to overall emissions reductions in 2020). Meanwhile, winter heating demand continues to influence year-over-year fluctuations in building emissions. These sensitivities will diminish over the long term as the City implements CEAP and the community transitions to zero emission buildings and vehicles, and active transportation modes.

Corporate

The City compiles annual inventories of corporate GHG emissions⁵. As of 2020 (the latest year data are available), the City's corporate emissions have decreased 54% from 2008 levels.

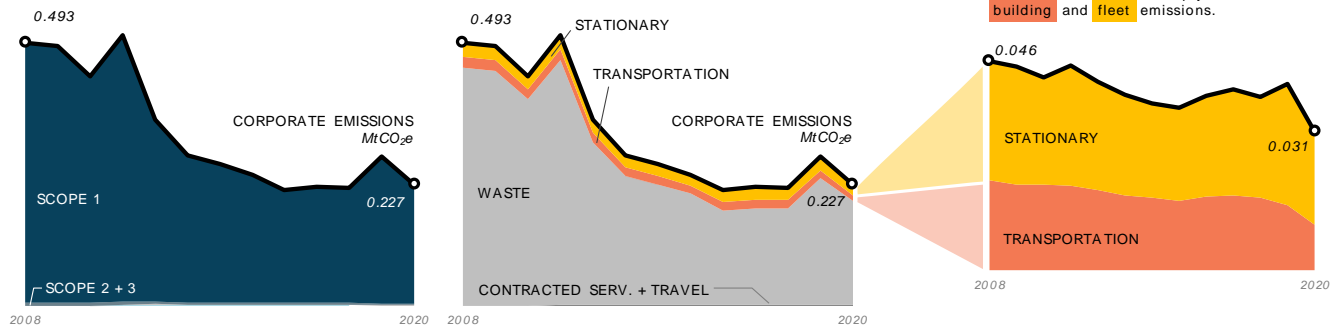
Table 5: Corporate GHG Emissions

VANCOUVER CORPORATE GREENHOUSE GAS EMISSIONS million tonnes CO₂e

By Source	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Stationary	0.026	0.026	0.024	0.027	0.024	0.023	0.021	0.021	0.022	0.024	0.022	0.027	0.021
Transportation	0.020	0.019	0.019	0.019	0.018	0.016	0.016	0.015	0.016	0.017	0.016	0.014	0.010
Waste	0.446	0.441	0.387	0.460	0.305	0.241	0.226	0.209	0.178	0.180	0.181	0.237	0.195
Contracted Services, Business Travel	0.0	0.0	0.0	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
Total	0.493	0.486	0.430	0.506	0.348	0.281	0.264	0.246	0.217	0.221	0.220	0.280	0.227
% change from 2008 baseline		-1%	-13%	3%	-29%	-43%	-46%	-50%	-56%	-55%	-55%	-43%	-54%

*"BASIC" GHG emissions inventory compiled according to the Global Protocol for Community-Scale Greenhouse Gas Emission Inventories (GPC). In the case of City-corporate inventories, Scope 1 includes all emissions sources with the City's operational control; therefore, emissions from energy generation supplied to the grid (in Vancouver's case, the Neighbourhood Energy Utility) and facilities outside our geographic boundaries but under our control (e.g., the Vancouver Landfill) are within Scope 1.

Vancouver's corporate emissions are dominated by **Scope 1** landfill emissions, which have decreased greatly due to improvements in landfill-gas capture efficiency.



Methane emissions from decomposition of waste at the Vancouver Landfill are a potent emissions source for Vancouver. An extensive landfill gas capture system, which collects 75% for beneficial reuse (as biomethane) and destruction (through flaring), significantly reduces these emissions. Emission trends from the City's buildings and vehicle fleet illustrate the City's opportunities and ongoing work to reduce corporate exposure to transition risk:

- A priority action with the City's Green Operations Plan is for all new heating and hot water systems in city-owned facilities to be zero emissions, and all capital replacement and maintenance systems to be zero emissions where feasible.
- Another Green Operations priority is for all non-emergency light-duty passenger vehicle purchases to be electric, and for electric or low-carbon options considered for all other fleet and equipment purchases. Fleet fuel purchases are also shifting to renewable natural gas (RNG) and renewable diesel (R100)⁶: in 2021, 50% of the fuel used by the City was either RNG, R100, or Electricity.

A small portion due to Scope 3 emissions (namely contracted services, flights, and the City's use of an external passenger-vehicle carshare service for City business) has largely remained flat.

⁵ Corporate emissions are measured according to the *International Local Government GHG Emissions Analysis Protocol* (IEAP), as referenced in the *Global Protocol for Community-Scale Greenhouse Gas Emission Inventories* (GPC). Methods are consistent from 2008 to present. Corporate inventories include facilities under the City's operational control, so while corporate inventories are typically a subset of community inventories, exceptions can occur, such as in the case of Vancouver. Vancouver's landfill is located outside of our geography and used by multiple municipalities, but because we own and operate it, the entirety of its emissions fall within scope for the City.

⁶ Renewable diesel is similar to biodiesel but has some significant differences. Both biodiesel and renewable diesel can be produced from waste organic feedstock such as waste fats and used vegetable oils. However, renewable diesel refines the organic feedstock into an end product that is certified to the same standard as petroleum diesel, allowing renewable diesel to be used in blends of up to 100% without any issues.

False Creek Energy Centre

The City's largest single-facility emitter in 2020 was the False Creek Energy Centre (FCEC). The FCEC generates energy to distribute via the City's neighbourhood energy utility (NEU). The NEU provides low carbon thermal energy (space heating and hot water) to 43 residential, commercial and institutional ratepayer customers, equating to 603,000 square metres (6,491,000 square feet) of floor area. The NEU currently targets 70% production from renewable sources such as sewage waste heat and renewable natural gas (RNG). This results in substantial emission reductions compared to traditional methods of providing heat and hot water to buildings.

However, two events in recent years resulted in a significant temporary reduction in NEU environmental performance as a result of the need for additional conventional natural gas to generate energy at the False Creek Energy Centre.

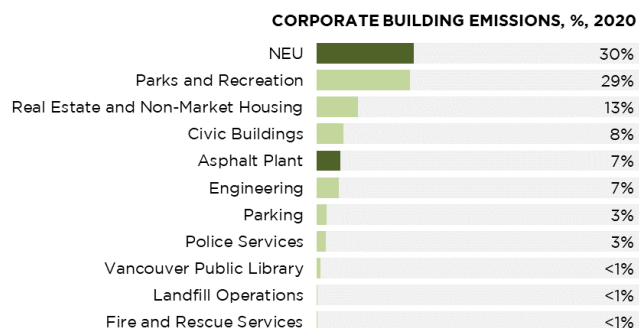
1. On October 28, 2018, flooding triggered by a 1-in-25-year rainfall event caused a prolonged outage of the sewage heat recovery system at the False Creek Energy Centre. Although this event did not disrupt service to customers, it did cause the NEU's forecast renewable energy supply to drop to 33%. The sewage heat recovery system was repaired in 2020.
2. On August 1, 2019, the City received notice from FortisBC that the supply of RNG would be halted for the remainder of the year because of production shortages. RNG supply in 2020 was limited to 40% of the volume of the supply agreement.

In 2020, the NEU successfully implemented its first application of heat recovery from a building and this successful pilot continued in 2021 in which the NEU is forecasting to recover 700 MWh of energy, which accounts for 1% of total energy. In 2021, with the heat pump back in full operation and the RNG curtailment lifted, the NEU achieved 73% renewable energy.

As part of the City's Climate Emergency Action Plan, staff have been tasked with evaluating options to transition the NEU's energy supply from its current target of 70% to a new target of 100% renewable energy sources by 2030. A Roadmap to 100% renewable energy will be presented to Council in 2023.

For more information, see the [2022 False Creek Neighbourhood Energy Utility \("NEU"\) Customer Rates](#) report to City Council.

The NEU and asphalt plant are the largest single users. Parks facilities are the largest energy users in aggregate.



Physical and Transition Risk Metrics

TCFD recommends disclosure of the amount or percentage of assets and service delivery vulnerable to physical and transition risks. The City does not have these figures at this time.

The City has historically used explanatory metrics as part of its *Adaptation Strategy* reporting (see Table 6). These monitor the rate of climate change and its impacts on Vancouver, acting as a proxy for changes in overall climate risk, to support why the City is doing this work.

Completed in 2021, Phase 1 of the Hazards, Risks and Vulnerability Assessment (HRVA) included effort to compile and integrate spatial data on climate-related hazard exposure, intensity and social and physical vulnerability. This information is being used currently to plan for heat before summer 2022. Areas that are hot (surface temperature) and have higher vulnerability (e.g., social and material deprivation) and fewer heat response interventions (e.g., cooling centres, spray parks, lower tree canopy) are being targeted for prioritization.

In addition to spatial information, the first phase of the HRVA brought together staff and external practitioners to inventory a wide range of impacts from the climate-related hazard events and discuss consequences. According to those findings, the risk of climate-related hazards (likelihood and consequence) increases significantly over time, overtaking non-climate related hazards to become the top hazards of concern over time.

Table 6 – Selected Explanatory Metrics

Source	# of Heat Warnings	Days Under Air Quality Advisory ¹
	Environment Canada	Metro Vancouver
2014	0	1
2015	0	8
2016	0	0
2017	1	18
2018	4	22
2019*	0	0
2020	0	12
2021	3	TBD

Climate-related opportunities

The City has long recognized the opportunities from climate policy and action that is targeted, consistent and reliable. The Greenest City Action Plan identified in 2011 that developing Vancouver's green economy is not only necessary for creating a healthy and sustainable city, it is also an incredible opportunity for generating wealth, improving social equity, and building resiliency in the face of uncertain futures. From a City-corporate perspective, a diverse, green, future-proof economy reduces ratepayer risk in the face of climate unknowns. For our residents and businesses, some of the broader community economic benefits can already be seen.

Vancouver's Brand Value

The City of Vancouver's Brand Value [was valued](#) at US\$31 billion as at January 31, 2015.

The City contracted Brand Finance in 2015 to conduct an independent, ISO-recognized Brand Strength Index (BSI) assessment of the Brand Value of Vancouver. The BSI is a balanced scorecard framework to determine the overall strength of the brand of a municipality relative to its five other competitor municipalities on the following components of brand strength:

- Municipal investment in infrastructure and other municipal assets, programs and services
- Perceptual and behavioural equity based on independent market research
- Economic performance of the municipality including, for example, GRDP per capita, crime rate and energy consumption

Brand Finance applied the BSI score for the City of Vancouver to the forecast GRDP using a Royalty Rate Methodology and calculated the Brand Value of the City of Vancouver on this basis.

The study showed how sustainability and existing in harmony with nature are integral to Vancouver's success. Vancouver is recognized globally for its reputation in sustainability, green technology, and environmental protection. This brand value encourages businesses to move and invest here, attracts talented workers, encourages outstanding students and researchers to study here and underpins our long-term economic stability.

Green Jobs Growth

In the City of Vancouver, the [number of green and local food jobs](#) has increased 87% in the period 2010-2020 (approximately 17,400 new jobs). The top three sectors for growth were:

1. Green Building Design & Construction - tied largely to increased market penetration of green building programs, residential industry growth, and updates to the Vancouver Building By-Law
2. Materials Management & Recycling - largely within materials recovery facilities and waste-to-resources
3. Land / Water Remediation & Environmental Consulting

The Vancouver Economic Commission produces [research](#) on the growth of Vancouver's green and local food jobs. A green job is defined as an occupation that has a focus on activities that restore or preserve environmental quality, reduce energy, materials and water consumption, decarbonize the economy, and minimize or altogether avoid the generation of all forms of waste and pollution. A local food job is defined as a job involved in the production, retailing, or processing in Vancouver of food that originated in British Columbia.

Opportunities in the Green Buildings sector

Addressing the global climate crisis has the potential to create huge new market opportunities, and Metro Vancouver is well positioned to capitalize on them. Vancouver Economic Commission [studied the economic opportunity](#) created in the green building sector by local and provincial policies. The *Green Building Market Forecast (2019-2032)* showed that policies such as Vancouver's *Zero Emissions Building Plan* and BC's *Energy Step Code* have created a phased but clear signal to local industry about future building energy use and greenhouse gas requirements. This has helped jumpstart a \$3.3 billion market opportunity for local manufacturers, installers, and suppliers of green building materials in six product categories: fenestration, insulation, heat recovery ventilators (HRVs), HVACs, including heat pumps, domestic hot water systems, and drain water heat recovery systems. The potential economic impact of these policies also include creating 925 well-paying, sustainable manufacturing jobs throughout B.C., and 770 ongoing installation jobs in Metro Vancouver.

Targets, Indicators and Progress

Climate Emergency Action Plan (CEAP)

The [CEAP indicators framework](#) tracks:

- how CEAP implementation will reduce Vancouver's carbon pollution commensurate with limiting global warming to 1.5°C
- what beneficial community-level economic and equity outcomes are achieved through the Big Move actions
- the investments, programs and policies needed to achieve our objectives

The framework comprises the full set of actions, Action and Equity Milestones, Outcome Indicators, and Headline Indicators. Along with projected carbon pollution reductions and the CEAP financial framework, CEAP indicators form a carbon budgeting and accountability framework to track progress transparently and accurately.

The CEAP indicators framework has three levels—each one contributing to the next. Each action ties to its specific milestone(s) and indicator(s), the responsible City department, and projected/actual Big Move carbon reduction. The City produces a CEAP Annual Report for Council.

- See the full set of actions, outcomes, and indicators [here](#).
- The 2021 Report presentation can be found [here](#).
- The 2021 Dashboard containing progress on milestones and indicators can be found [here](#).

Climate Change Adaptation Strategy (CCAS)

Measurement of adaptation work is a nascent discipline still under development. Complications arise due to the long time-horizons involved in adaptation outcomes; the prioritization and selection of process, outcome, and contextual indicators; and appropriate methods for quantifying counterfactual indicators (i.e., avoided climate impacts due to adaptation interventions).

CCAS contains an action to finalize measurement indicators. Some of these derive from existing City of Vancouver and Park Board plans and strategy implementation (see Canopy Cover below). Others are pending completion of related plans and strategies under development at this time (e.g., *Vancouver Plan*, *Rain City Strategy*). Also included within CCAS are Enabling Action indicators looking at the mainstreaming of climate change considerations in to City operations, decisions, and investments. Explanatory metrics monitor the rate of climate change and its impacts on Vancouver (see Table 6 above). Regular reporting against these metrics is in development. For the preliminary Measurement Indicators and for more information, see the full CCAS.

CCAS implementation is underway with regular updates to the Adaptation Steering Committee on progress (see Table 7). All actions have timelines for completion; three years into a five-year implementation, over 70% are currently underway or completed. Several actions have become redundant (for instance, as of 2020, the *Vancouver Plan* process will now address the creation of a Living Systems Strategy).

Table 7 – CCAS Core Actions and Focus

	Completed	In Progress	Carry Forward to 2023 plan	Redundant	Total
Core Actions	31	29	18	6	84
Climate Robust Infrastructure	8	8	1	1	18
Climate Resilient Buildings	5	5	5	3	18
Connected and Prepared Communities	10	4	3	1	18
Coastal Preparedness	5	4	8		17
Healthy and Vigorous Natural Assets	3	8	1	1	13
Enabling Actions	7	4	3	3	17
Total	38	33	21	9	101
% Actions	38%	33%	21%	10%	100%

Developing Climate-Risk Metrics and Targets

The City will continue to develop data sources, metrics, and related analysis to measure and communicate our performance in climate mitigation and adaptation. In many cases, the baseline measurement or data collection method is not in place for adaptation monitoring. For instance, work continues on inventorying and mapping the City's assets, generating a 10-year outlook and cost projections for maintenance and renewal. City staff are involved with several national projects beginning to explore methods of assessing return on investment of adaptation interventions. The City's climate metrics have tended to be descriptive and contextual, and do not include a risk dimension or analysis (e.g., total community GHGs without commentary on risk-exposure profile that this figure represents). Similar to many organizations, the City has physical risks well identified and assessed but more work is required to better identify and quantify transition risks.

As mentioned previously, the standards around TCFD disclosure are still in development, and are particularly nascent with respect to public-sector organizations. Appendix B in the *Climate-related Disclosure Prototype* gives industry-specific disclosure requirements and metrics, which may broadly correspond to a municipality's asset classes and service delivery categories. The City has begun mapping these⁷ and may include relevant metrics in future disclosures.

Key considerations remain: Should measures capture not just the resilience of the City's service delivery and owned assets, but also preparedness in the larger community, and impacts to services, infrastructure and land owned and managed by external stakeholders within the City's geography? What metrics are then best suited for measuring municipal government performance, given the differences in fiduciary duty, duty of care, and scope of concern compared to private-sector entities? And given city typologies vary greatly (geography, demography, jurisdictional boundaries and powers), how might readers interpret relative performance between cities.

One approach may be to look at our assets and service delivery from a value-chain perspective (particularly relevant when we eventually examine our Scope 3 emissions) and find similarities with the TCFD's private-sector focus, to develop an approach tailored to municipalities.

⁷ For instance, two industries correspond broadly to major emitters within the City's services: "Electric Utilities & Power Generators" (i.e., the City's neighbourhood energy utility), and "Construction Materials" (i.e., the City's asphalt plant). Discussion around the NEU's emissions in 2020 are included below.

**SCHEDULE OF DEBTS
& GUARANTEE &
INDEMNITY AGREEMENTS**

Please refer to Supplementary Financial Information – Pages 40-42

Prepared in accordance with the Financial Information Regulation Schedule 1, Section 3

Please refer to Consolidated Financial Statements Note 12.

Prepared in accordance with the Financial Information Regulation Schedule 1, Section 5

SCHEDULE OF REMUNERATION AND EXPENSES

- ◆ CITY OF VANCOUVER
- ◆ VANCOUVER BOARD OF PARKS AND RECREATION
- ◆ VANCOUVER POLICE BOARD

PREPARED IN ACCORDANCE WITH
THE FINANCIAL INFORMATION REGULATION
SCHEDULE 1, SECTION 6 (2), (3), (4), (5), (6), (7)

Name	Remuneration (1)	Local Expenses (2)	Travel & Conferences (3)	Discretionary Expenses (4)
STEWART, K.	\$ 178,473	\$ 23,276	\$ 9,615	\$ 781,543
BLIGH, R.	99,484	6,023	3,307	3,224
BOYLE, C.	96,442	5,906	677	9,520
CARR, A.	102,998	7,165	1,325	945
DE GENOVA, M.	99,720	6,507	1,321	25,000
DOMINATO, L.	93,164	6,061	1,321	3,263
FRY, P.	99,720	6,160	1,325	1,098
HARDWICK, C.	96,442	6,524	1,325	30,506
KIRBY-YUNG, S.	103,216	9,232	1,443	1,967
SWANSON, J.	89,886	5,489	1,325	16,951
WIEBE, M.	96,442	5,492	1,440	3,231
	\$ 1,155,987	\$ 87,835	\$ 24,424	\$ 877,248

(1) Remuneration for Councillors includes:

- Deputy Mayor duties for Councillor(s) Bligh, Boyle, Carr, De Genova, Fry, Hardwick, Kirby-Yung and Wiebe
- Duty Councillor duties for Councillor(s) Bligh, Boyle, Carr, De Genova, Dominato, Fry, Hardwick, Kirby-Yung and Wiebe
- Deputy Mayor and Duty Councillor payments for Dec 2021 were made in January 2022

(2) Local Expenses include:

- For Mayor, a transportation allowance of \$7,175
- For Councillors - maximum of 10% remuneration (includes option for taking 60% of the local expense limit as transportation allowance)

(3) Travel and Conferences - net of recoveries. Mayor's expenses include travel and conferences for political staff

(4) Discretionary Expenses:

- For Mayor - As per by law 11529 - Expenses are segregated by type
- For Mayor - Includes remuneration for Staff, also reported in remuneration requirements under FIA
- For Councillors - maximum of \$30,000

Name	Remuneration	Expense	Total
Barker, T.	\$ 17,995	\$ -	\$ 17,995
Coupar, J.	17,995	-	17,995
Demers, D.	17,995	-	17,995
Dumont, C. *	22,493	-	22,493
Giesbrecht, G.	17,995	-	17,995
Irwin, J.	17,995	-	17,995
Mackinnon, S.	17,995	-	17,995
Total	\$ 130,463	\$ -	\$ 130,463

* Chair for 2021

**POLICE DEPARTMENT – POLICE BOARD MEMBERS
REMUNERATION**

CITY OF VANCOUVER

Name	Remuneration	Expense	Total
Barnes, P.	\$ 10,233	\$ 368	\$ 10,601
Black, A.	8,935	368	9,303
Chong, F.	7,995	368	8,363
Dhahan, B.**	4,626	-	4,626
John, W.	3,059	236	3,295
Magee, Dr. S.*	423	-	423
Marshall, C.*	273	-	273
Robson, M.	8,714	395	9,109
Roy, R.	1,569	395	1,964
Wightman, F.	10,506	447	10,953
Wong, Dr. P.*	821	-	821
	<u>\$ 57,154</u>	<u>\$ 2,578</u>	<u>\$ 59,732</u>

* Term ended 2020; remuneration amount is due to 2020 adjustment was made in 2021

** Term ended 2021

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Abbasi, S	\$ 103,338	\$ 955	Amyotte, M	101,621	-
Abbrusci, J A	81,748	-	Anderson, G	\$ 97,677	\$ -
Abdul Razack, M	113,549	31	Anderson, J	88,966	-
Abello-Lee, A	93,633	-	Anderson, K P	134,545	670
Abrams, W S	145,064	1,028	Anderson, P	112,091	-
Abri, S	115,075	1,049	Anderson, R	120,759	-
Acevedo Calle, C	124,089	-	Anderson, R S	97,564	-
Acevedo, J	110,152	-	Anderson, T	79,809	-
Adam, A G	112,335	251	Andrews, G	99,299	-
Adam, E	82,004	-	Andrews, J	124,237	-
Adams, D	105,776	163	Andrews, J G	76,605	-
Adams, L	81,075	-	Anstey, T	92,893	-
Adcock, J K	154,515	-	Anthony, C R	82,881	-
Adeli, H	77,007	-	Anthony, J	83,752	-
Adolph, C	114,215	-	Antoniazzi, R	95,409	-
Aeng, E	90,765	-	Anwar, S	124,237	-
Afghan, E	96,257	955	Anzulovich, M M	141,816	-
Afffi, P	109,175	-	Anzulovich, N	110,882	-
Afonso, G	102,518	960	April, C R J	102,821	-
Agapescu, S	90,592	-	Aramini, G J	146,116	-
Agnihotri, N	91,998	-	Araujo, R	140,449	310
Agre, S	105,041	-	Araujo, S	155,502	158
Aguilar, A M	178,774	3,086	Arcangel, D	79,806	-
Ahlstrom, C B	88,138	587	Archibald, C	102,697	-
Ahmadi Diba, F A	99,053	688	Archide, D	79,512	-
Ahtesham, B	132,448	661	Archila Quiroa, D	116,336	600
Ainsworth, J R	148,683	-	Areola, G	93,363	1,442
Aitken, J	119,281	-	Argo, P	95,303	200
Ajayi, A	110,103	-	Armstrong, T	93,492	-
Ajina, M	91,551	-	Arnold, A	80,146	268
Akhtar, J Z	78,786	-	Arroyo, R	87,795	-
Alami Fettouhi, K	96,761	-	Arsenault, P G	101,182	-
Alapour, F	92,977	1,040	Arseneault, A	77,721	-
Albitar, M	89,784	1,594	Arter, A G	82,770	-
Alblas, A	117,637	1,167	Arthur, M	76,381	-
Alexander, O	79,988	-	Ashdown, M	129,253	100
Alfaruq, Y	99,292	1,218	Asli, N	80,135	-
Alger, M	124,446	504	Aspinall, J	207,803	1,390
Ali, E	78,362	-	Assadipour, G	96,371	3,462
Ali, S	107,891	-	Assadizadeh, A	120,514	1,083
Aljebouri, O	104,360	-	Atchison, R A	108,371	-
Allard, B G	96,575	-	Atwal, R	78,983	657
Allen, P	86,581	-	Atwood, B	93,676	-
Allen, R	97,242	-	Au, M	147,529	1,021
Alojado, J	85,376	-	Au, N	112,828	-
Amarkhanyan, A	103,983	472	Aube, W	114,860	-
Amarshi, A	100,297	-	Augustine, R W	134,126	-
Amaya, H	93,792	1,625	Aujla, K	181,750	1,908
Amendolagine, V J	93,561	-	Austin, J	86,342	-
Amigo Gonzalez Mariscal, J	91,815	-	Austin, N	135,252	1,085
Amisano, F	91,268	-	Autiero, D	133,861	-
Amisano, R	79,250	-	Aver, R	132,321	650
Amon, K	113,129	1,113	Avinash, A	92,234	-
Amon, S	76,526	130	Awatta, H	95,727	51

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Aylett, S W	129,671	1,029	Basraon, I S	122,912	1,167
Ayres, E	83,620	-	Bastian, A	\$ 101,614	\$ -
Azam, M A	84,122	-	Bateman, J K	88,068	-
Azcoitia, J C	110,103	-	Batt, I	101,235	-
Azuelos, J	114,603	-	Baumann, E	101,182	-
Baas, C	142,897	-	Baumert-Samson, M	109,177	-
Baber, C	155,293	1,007	Baxter, A	104,657	-
Babin, J	109,341	-	Baxter, D	132,353	-
Babineau, P B	91,354	-	Bayanpour, N	122,244	1,800
Bachan, R	109,607	263	Bayne, A	84,551	395
Badelt, B	138,023	472	Baynham, C	92,325	-
Bahr, N	106,218	-	Bayntun, R	107,868	3,861
Bai, J	80,684	-	Bean, G	79,550	-
Bailey, D A	90,140	-	Beatch, L	185,590	-
Bailey, D V	86,283	-	Beaulieu, L	117,460	-
Bailey, G J	109,698	-	Beck, B	124,237	595
Bailey, J	123,773	91	Beck, K H	182,182	3,086
Baillie, M	102,518	-	Beck, M	87,904	-
Baker, C	77,975	-	Becker, A	154,175	-
Baker, K	77,367	-	Bedry, R	89,924	-
Baker, M	125,324	-	Beesley, M	75,960	210
Baker, M	121,119	650	Begg, A	114,356	-
Bakewell, G	95,174	226	Behler, K	123,151	-
Bal, K	76,015	-	Behnam-Shabahang, A	120,605	-
Baldwin, D	130,229	-	Belanger, L	155,293	483
Ballantyne, M T	105,234	-	Belczyk, A M	117,222	-
Ballard, T J	132,510	-	Bell, M	95,094	-
Balogh, Z E	94,706	-	Bell, M	91,096	-
Balson, J	120,503	-	Bell, S	99,016	-
Bancroft, D L	92,026	-	Belluce, M N	103,256	-
Bancy, B	77,127	-	Belsham, J J	92,501	-
Bandiera, P	93,047	-	Ben David, S	114,850	-
Baptiste, C A	100,297	-	Bench, C	84,636	-
Baranyais, L	102,696	-	Bender, A S	96,832	-
Baras, D	101,182	-	Bening, N	81,576	-
Baratta, P	87,205	-	Bennett, J	84,079	3,171
Barber, D K	129,167	-	Bennett, K M	102,960	-
Barber, M P	100,127	-	Bennington, M	101,546	-
Barbir, L F	100,187	177	Bentley, A M	87,783	-
Barbosa, P	81,465	158	Benton, E	85,007	-
Barcelona, C	78,895	-	Benvenuti, D	75,247	-
Barisky, T	79,602	196	Benvenuti, J	90,097	-
Bark, D	87,022	-	Berda, S D	124,871	-
Barker, K	87,382	-	Berdahl, I L	88,284	-
Barker, S	128,878	-	Bergen, C	81,070	-
Barlow, B	82,639	-	Bergen, J	114,708	-
Barnes, D	107,492	1,123	Berger, A P	80,180	-
Barnes, D W	86,425	-	Berka, B G	125,670	-
Baron, D	102,459	542	Bernard, C A	94,027	-
Barone, A	87,192	46	Bernard, R	78,620	-
Barron, E	148,001	703	Berrios, J	106,666	-
Barry, A	81,251	-	Bersabal, D	90,348	-
Bartlett, J	102,095	-	Bertolone, S	82,591	-
Barton, A	94,426	-	Bertuzzi, B R	163,659	3,402
Barton, T	123,773	878	Bethell, J T	131,960	1,804
Barzen, S	117,571	-	Bevacqua, U	94,834	-

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Beveridge, J	103,297	-	Boldt, T	85,122	703
Bevilacqua, A	77,273	-	Boleak, D	103,738	-
Bevilacqua, G	91,050	-	Bonamis, I	106,099	-
Bevilacqua, S	113,959	194	Bonderud, E	78,940	290
Beyer, C B	101,182	-	Bong, S	94,901	-
Bhade, P	110,075	1,047	Bonin, E	86,044	-
Bhokanandh, S	91,981	-	Bonner, R	101,591	-
Bhuiyan, M S	77,515	-	Bonneville, G T	85,764	-
Bhullar, A	81,147	-	Boone, D E	170,542	472
Bhullar, A S	127,619	-	Boonyaprasop, M	103,819	1,029
Bhullar, G S	78,982	-	Bordeville, A	101,497	-
Biagini, M N	115,445	-	Bordignon, A P	115,588	-
Bianchi, S	102,099	4,850	Bordignon, D A	90,374	-
Bibby, J	113,705	-	Borger, R	118,241	-
Bibeau, C	99,001	-	Borges, C	90,437	-
Bidese, L	97,350	-	Born, E H	129,832	-
Bidwell, M G	93,549	-	Borromeo, A	81,193	-
Bifolchi, R	120,438	-	Borsa, J	111,515	-
Bigelow, R	171,743	997	Borsa, J	97,066	-
Bigelow, S	90,479	-	Borsoi, C	78,351	-
Billing, J	178,774	3,086	Bortignon, B T	88,555	-
Biln, M	109,392	-	Boruck, R A	167,954	1,029
Biln, P J	90,769	-	Boscher, W	82,721	-
Bingley, T	105,351	-	Boskic, B	106,663	-
Bining, H S	103,790	-	Bosnjak, J	102,814	-
Bird, J A	81,096	-	Botero, S	75,669	-
Bird, M	102,309	-	Botsis, N	75,146	-
Birdi, G	108,495	-	Bottineau, M	78,051	184
Birk, T A	94,680	-	Bouchir, J V	106,104	1,167
Bishop, J A	114,693	-	Boullard, T	109,280	-
Bishop, S C	79,809	-	Bourdeaud'Huy, D	130,708	-
Bjarnason, C	99,111	2,378	Bourgeau, J	149,595	-
Black, C	92,989	-	Bourke, M T	126,540	53
Black, J C	94,726	-	Bourne, T C	150,525	-
Black, S	126,549	-	Bourque, J	142,920	-
Blackburn, J	101,777	-	Bowling, B	95,216	-
Blacker, J N	110,398	-	Bowling, J	78,859	-
Blackmore, J	88,448	-	Bowyer, M	94,288	808
Blackmore, J	86,982	-	Boychuk, B A	120,908	-
Blagojevic, G	109,009	472	Boyd, J	123,505	758
Blanco, J	75,533	-	Boyer, E JP	87,306	-
Blandino, R F	77,058	-	Boyes, T	75,907	-
Blay, H S	91,194	-	Bracewell, D	161,802	562
Blount, J	128,070	666	Brach, J S	116,783	-
Blue, D	95,496	-	Bradbury, C	101,988	1,029
Blundell, B J	122,893	-	Bradford, K	90,317	-
Blyth, D DB	82,189	669	Brar, G	120,087	-
Boaz, R A	115,875	64	Brar, J Y	142,667	-
Boddeveld, R	81,776	-	Brascia, A	117,361	-
Bodnar, D A	110,103	-	Brasnett, T	118,017	-
Boerner, C	79,867	-	Bredin, M B	81,073	-
Bogas, J	76,329	-	Brennan, B	90,348	-
Bohorquez Valencia, J	103,983	-	Brennan, G	90,619	-
Boisclair, C D	89,128	-	Breure, C J	124,002	-
Bolan, S M	141,194	-	Brideau, L D	111,575	-
Boldt, J S	111,515	-	Bridger, K R	141,061	-

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Briscoe, L J	98,908	-	Burshtynski, C	101,823	-
Brisson, C	101,621	5,060	Busch, C	87,069	366
Broadbent, I	122,254	-	Busch, Y K	83,213	-
Brodziak, C A	126,536	-	Butler, J	107,161	-
Bromberger, T J	113,772	-	Buttle, M	126,064	-
Brooker, E	89,610	398	Buzza, E	80,206	-
Brooks, L	102,324	-	Byrna, W	122,719	-
Brossard, J	119,470	997	Byrne, R	83,727	3,212
Brotzel, J	82,717	-	Cacos, D J	77,828	-
Brouillet, N	100,938	175	Caddell, T	86,222	-
Brouwer, M	113,298	-	Cahill, K	154,766	130
Brown, A	125,336	-	Calder, K	124,047	255
Brown, L	121,073	-	Caldwell, J	79,398	-
Brown, L	86,760	-	Caley, D W	85,975	-
Brown, L S	85,367	-	Call, B J	129,495	-
Brown, M	82,457	-	Callow, K A	96,067	-
Brown, P	98,277	-	Cameron, B	101,603	-
Brown, S	155,726	1,059	Cameron, R D	96,702	-
Brown, T A	126,258	-	Cameron, R S	131,843	1,029
Browning, M	95,409	-	Campbell, B	94,862	-
Brownlie, J D	76,789	-	Campbell, B	81,503	-
Broz, A G	97,616	-	Campbell, I	117,127	100
Bruce, K	118,181	-	Campbell, I	103,505	-
Bruce, P	124,257	-	Campbell, M L	95,913	205
Bruce, R J	92,708	-	Campbell, S M	121,362	-
Bruchet, J	93,382	-	Campeau, T	111,279	-
Bruckmann, P M	102,705	-	Canaday, M	118,976	650
Brunton, L	101,182	-	Cantagallo, G	75,606	-
Brustolin, A	93,618	136	Cap, T N	134,444	-
Bryant, J A	133,140	-	Caparas, R	104,727	-
Bryant, K R	81,250	2,113	Capolongo, P	101,182	-
Bryant, R W	116,689	132	Carabatsakis, J	97,729	-
Brzozowski, A	103,981	398	Carino, N M	93,202	-
Buchanan, J	75,494	-	Carlson, J	99,924	-
Buchwald, J	83,211	-	Carmona, R	103,675	472
Buckham, B	109,960	-	Carreiro, D E	104,504	-
Buckham, C	102,761	-	Carroll, M P.	77,794	1,417
Buckingham, T V	115,972	-	Carstairs, M	101,839	-
Budau, R	101,111	-	Carswell, K	94,080	650
Buday, S	106,336	-	Carten, S	111,548	-
Budzik, M S	119,264	291	Carter, C D	116,366	-
Buksa, K	123,747	79	Carter, S	81,961	349
Bullock, M	108,652	227	Carter, S E.J.	109,289	-
Bunio, N	99,862	-	Cartlidge, J R	116,436	269
Bunz, D W	139,635	-	Carvalho, N V	105,045	-
Burant, B	76,095	-	Casano, J W	84,478	-
Burden, R W	145,302	-	Cashato, A B	104,992	-
Bureyko, M W	94,047	-	Cashin, K	98,218	-
Buric, D	115,982	-	Castellanes, M	75,448	-
Buric, I	110,103	199	Castillo Urena, M	109,759	-
Burke, D	109,621	256	Castle, R H	79,809	-
Burke, T	86,956	-	Castro, M	91,269	-
Burnett, B A	109,692	-	Catania, S	87,464	-
Burnett, J	96,101	-	Cates, J J	79,952	-
Burpee, H E	138,125	-	Cavaliere, G A	82,617	-
Burrero, A	145,688	1,029	Cavasinni, S	85,891	-

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Cave, M R	124,121	-	Chen, T	86,544	1,075
Cavill, S O	134,635	-	Cheng, A	154,811	955
Cen, K	83,102	-	Cheng, A	96,827	609
Centeno, A	81,491	-	Cheng, A	93,060	-
Ceolin, M	99,460	-	Cheng, D	106,137	-
Cerantola, M	126,134	-	Cheng, G	186,029	561
Cerminara, S	81,415	158	Cheng, K K	106,667	-
Chabot, D J	88,826	-	Cheng, P	93,393	1,029
Chaggar, H	113,795	-	Cheng, P C P	127,519	-
Chalut, R	76,504	-	Cheng, T	87,028	3,320
Chamberlain, D A	76,442	-	Chera, S	117,637	703
Chamberland, J	112,518	-	Chernikoff, F	108,824	-
Chambers, W	78,936	-	Cherny, K	94,148	263
Chambers, W	75,744	-	Chesterton, S P	79,095	-
Chan Russell, A	102,185	-	Cheung, B	104,061	150
Chan, A	124,626	472	Cheung, I	79,378	-
Chan, B	81,530	-	Cheung, L	103,414	-
Chan, C	112,277	-	Cheung, R W	156,238	1,052
Chan, C	100,146	-	Cheung, S	94,071	-
Chan, C	94,797	1,062	Cheung, T	110,103	1,120
Chan, C L	97,255	785	Cheung, W	94,756	559
Chan, D	90,348	530	Chevrefils, M	129,193	703
Chan, E	114,325	313	Chew, B A	83,187	1,853
Chan, F	111,516	-	Chew, S	124,451	-
Chan, H	101,711	-	Chhim, D	115,860	-
Chan, I	84,532	483	Chi, P	121,696	-
Chan, K	79,062	-	Chia, S	92,782	-
Chan, M	107,007	1,133	Chiang, C	78,796	-
Chan, P	79,950	3	Chima, P S	122,560	-
Chan, P	79,476	-	Chin, D	91,733	-
Chan, R	97,145	1,151	Chin, M	135,437	2,343
Chan, S	86,631	-	Chin, M	87,181	-
Chan, T	78,688	-	Chinfen, A	95,870	-
Chan, W	178,774	3,086	Chinfen, S	80,566	-
Chan, Y	110,103	696	Chisholm, J	113,309	-
Chand, R A	80,949	600	Chiu, D Y	95,386	-
Chang, L	87,052	-	Chiu, H	98,358	210
Chang, S H	142,891	259	Cho, E	127,264	398
Chant, C	106,289	483	Cho, F C	90,777	-
Chapman, E	102,544	-	Cho, G	94,842	-
Charleston, B	124,100	945	Chohan, P	89,576	1,075
Charpentier, A	124,296	1,160	Choi, N	75,007	-
Chatrbahr, M	102,243	-	Choi, R	77,506	-
Chauo, P	124,237	955	Chomicki, B P	85,796	-
Chavada, A	87,414	-	Chong, P	111,336	-
Cheema, H S	111,851	-	Chong, T	91,391	-
Chelak, J J	111,768	-	Chong, W	141,594	-
Chen, A	75,713	-	Choo, B	112,539	1,029
Chen, G	111,892	-	Choquette, M	97,200	-
Chen, H	105,837	393	Chorney, R M	138,097	379
Chen, H	92,282	-	Chou, S	97,256	-
Chen, K	105,041	-	Chou, W A	155,310	1,122
Chen, L	75,658	-	Chow, E	79,299	637
Chen, M	125,170	650	Chow, H	86,631	-
Chen, P	93,046	-	Chow, J	123,773	1,711
Chen, T	126,552	-	Chow, J	80,023	-

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Chow, K	102,243	-	Connolly, S D	96,945	-
Chow, K	81,977	-	Contini, D A	92,381	-
Chow, L S	124,717	472	Contois, R	80,113	-
Choy, A	85,510	284	Cook, C M	142,356	595
Chretien, M	79,424	-	Cook, E	78,346	-
Christensen, S	105,099	-	Cook, G A	104,184	-
Christopherson, B	106,101	-	Cooke, B	119,680	229
Chu, T	115,588	1,029	Cooke, R M	94,565	497
Chua, S N	118,271	1,301	Coombs, T J T	77,115	349
Chui, R	77,423	363	Cooper, T	92,335	100
Chung, M	94,285	1,029	Cooper, T G	144,933	1,090
Chungath, G	150,713	-	Copeland, D D	83,254	-
Ciar, V	87,744	-	Coppin, A	85,601	-
Ciccione, C	125,714	-	Corea, D	77,905	-
Cikes, R	105,239	-	Corey, K	98,706	1,402
Clark, B	79,785	-	Coric, N V	178,774	3,086
Clark, B G	117,354	1,075	Corlayrojas, N	135,381	-
Clark, E R	104,236	1,314	Costantini, C	95,437	-
Clark, G C	139,962	-	Cotiangco, M	87,871	-
Clark, J	111,503	-	Couillard, A	102,381	982
Clark, R D	120,150	263	Couto, D	80,967	-
Clarke, A	102,768	-	Cowan, B J	101,182	-
Clarke, C	134,777	162	Cowan, M	104,227	-
Clarke, C A	110,232	-	Cowdell, S	104,591	-
Clarke, D S	87,565	-	Cox, D E	108,916	-
Clarke, M	85,987	-	Coy, R A	132,314	682
Clarke, W	140,799	-	Craig, C	99,862	2,464
Clausen, C E	99,679	1,167	Craig, C	75,031	-
Clement, J	93,408	-	Cranton, C	91,723	-
Clelow, G	104,742	-	Craven, C T	97,123	-
Clibbon, C J	116,248	-	Craven, L	97,429	-
Clift, J	95,723	955	Craven, R A	145,011	-
Clinaz, M S	123,305	-	Cravioto, R	131,955	-
Co, R	86,632	-	Cristall, A	89,242	682
Coady, H	100,441	-	Critoph, H V	86,684	-
Coates, M S	83,360	305	Cronier, E J	96,061	-
Coates, W	116,842	246	Cronin, J	87,194	-
Coburn, D J	86,566	-	Crowe, C	80,665	-
Cochrane, D	131,718	-	Crowley, S	109,881	205
Coelho, C	132,457	1,508	Crump, H W	134,519	-
Coffey, N	82,868	-	Cruz, C	91,347	-
Coggles, D	78,264	950	Cruzo, O	75,176	-
Colbert, S	132,953	1,151	Cua, A	75,609	-
Coldwell, M	80,622	-	Culbert, R E	123,919	-
Cole, J H	81,979	-	Curley, D S	93,885	-
Coleman, C	104,456	-	Curran, E	86,631	-
Coleman, D M	85,045	-	Currie, B	101,084	-
Collens, M	123,309	-	Currie, B G	102,706	-
Collett, J	84,188	-	Currie, J	84,043	-
Collins, J O	105,002	-	Curry, L	94,310	-
Collins, T	122,359	-	Custodinho, J	89,924	-
Conacher, D E	124,990	-	Cvaci, A	124,103	-
Conlan, G J	158,181	-	Cvetkovic, Z	132,516	20
Connell, F J	302,735	3,086	Czene, P A	82,875	305
Connelly, T	156,237	310	Czeppel, A	176,555	877
Connery, K	107,316	938	Czeppel, R	100,774	2,095

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Czerwinski, M	76,535	-	Dela Torre, R L	95,215	-
Czypionka, H	93,528	-	Delaney, E	83,698	-
Czyz, M	87,534	51	Delaurier, R	94,632	703
Da Silva, P	87,515	-	Deleo, L	116,806	-
Dabbaghian, M	123,073	1,164	Demers, J C	87,690	-
Dacey, E	129,142	1,162	Dempsey, A	118,196	1,681
D'Agostini, M	145,655	-	Dempster, C C	107,941	-
Dale, S	78,358	-	Denholm, N	101,084	-
Dales, B A	116,711	-	Der, K B	123,773	-
Daley, T	109,759	1,942	Desanti, M A	135,485	1,591
Daminato, L L	125,048	-	Deschenes, L F	102,050	666
Danay, B	75,648	-	Desjarlais, L	93,275	712
Danford, N	102,109	-	Desrochers, M	137,921	-
Danilkov, A	85,279	-	Dessureault, S M	99,008	559
Danyluk, A K	111,515	1,383	Detienne, D	109,016	-
Daoust, L	77,069	-	Detina, R M	84,755	-
Darling, P	122,509	1,049	Devereaux, M	103,014	-
Darwent, C	123,773	982	Devery, J	118,211	-
Davidson, D R	135,771	-	Devitt, P	76,845	-
Davidson, S C	125,184	1,264	Devlin, B	124,703	-
Davies, A	173,234	3,086	Dhaliwal, G	83,010	-
Davies, B	126,652	-	Dhanoa, S	124,237	-
Davies, B	86,883	-	Dhillon, K	83,073	-
Davies, S H	76,428	-	Dhillon, N	155,873	318
Davies, S R	118,777	-	Dhillon, R	110,467	-
Davis, J	115,492	686	Dhindsa, J	80,684	-
Davis, M	142,920	-	Dhindsa, N	109,474	2,026
Davis, M G	105,161	-	Dhinjal, B	87,149	-
Davison, K M	103,531	-	Di Fonzo, D	106,985	-
Dawkins, J E	133,490	-	Di Marco, P	102,843	-
Dawson, C D	86,326	-	Di Nozzi, A	128,380	2,378
Day, W	112,773	-	Di Spirito, D	78,484	-
De Avila Wilton, M	102,745	-	Diaz Haro, J	86,631	-
De Castell, C	240,895	110	Dick, S G	125,233	-
De Hoog, W	102,436	-	Dickson, A A	128,461	-
De Leeuw, L	107,966	472	Didenko, D	94,255	-
De Matos, L A	83,156	-	Diewert, P	90,778	-
De Moura, C	116,348	-	Dighton, S N	142,248	-
De Serpa, B	76,925	-	Digirolamo, M	77,504	-
De Sousa, L	178,857	-	Dimitrov, M	100,632	914
De Villa, R M	85,279	-	Ding, E	78,960	598
De Albuquerque, R	127,384	-	Dingwall, D	98,268	-
De Arcangelis, L	82,449	-	Dingwall, G A	90,348	260
De Marchi, A E	123,009	-	Dinh, V	103,625	534
Deacon, R	119,183	-	Dinwoodie, B W	90,275	-
Dean, A S	97,095	-	Ditchburn, G W	125,590	-
Deans, R C	113,965	-	Dixon, I K	199,400	3,086
Dearing, C	94,746	-	Dixon, R	110,103	-
Debeck, D B	125,670	-	Dixon, V S	178,833	3,086
Deboer, S	86,866	479	Djurkovic, D	179,870	1,304
Debray, E	85,125	-	Do, T	123,519	-
Dediu, V	124,237	1,963	Dobbie, A J	84,631	-
Dee, T P	116,984	-	Dobson, C G	122,174	-
Deer, K	102,837	1,075	Dobud, M	83,497	-
Degraaf, J	88,256	-	Docherty, J	106,232	990
Dejong, U	114,719	42	Docherty, J A	97,204	598

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Dodd, C	147,046	105	Dupont, R	86,229	-
Dodds, J	89,953	-	Durnford, J M	132,951	-
Doel, R	124,188	-	Duvochel, E	149,932	-
Doggett, S	119,157	703	Dwelle, S	77,994	1,417
Doherty, R E	90,191	-	Dyck, J P	99,013	-
Dokter, T	88,137	213	Dyck, S E	142,813	-
Doleman, D	143,456	595	Dykes, T N	115,362	-
Dolyniuk, G	77,896	-	Dyste, S	114,902	-
Domaas, S	99,943	-	Easby, S K	101,182	-
Domes, K	86,189	-	Easingwood, M	99,776	-
Dominiak, L	89,816	-	Eddy, R	87,256	-
Dommissie, M F	85,001	-	Edgar, J	99,463	955
Don, A J	91,795	349	Edge, C A	114,614	703
Donaldson, T J	104,152	-	Edwards, C	132,953	890
Donaldson, T L	81,892	-	Edwards, J H	85,613	-
Dong, C Y	116,888	1,094	Edwards, P	85,510	-
Dong, J	132,961	-	Edwards, S	177,440	-
Dong, L	130,851	-	Edwardsen, T	80,591	-
Donnery, S	101,182	141	Edwardson, K	116,453	315
Dornan, K	123,309	-	Eenkooren, R	87,887	-
Dornbierer, A	105,514	-	Egerton, D	76,773	-
Dorward, C	96,682	-	Eguizabal, T	84,528	-
Dosanjh, S	103,005	-	Eichhorst, W	108,878	-
Dosen, S	89,289	-	Eidher, A	117,850	-
Dotto, M	119,248	107	Eklund, D J	108,160	-
Doucette, D C	85,672	1,989	Ekman, K	119,369	-
Douglas, J	86,643	100	Elliott, M E	125,103	31
Douglas, K A	109,948	-	Ellis, S	107,142	398
Douglas, T	85,014	499	Elliston, M B.	93,528	-
Dow, K	130,248	-	Elmslie, K	82,668	-
Downey, M	108,376	50	Embleton-Forrest, J	128,704	400
Downie, A M	160,169	-	Embley, E	121,279	1,946
Dragnea, I	78,912	-	Enfeldt, M	195,508	-
Draskovic, R	117,902	1,146	Eng, C	80,002	-
Dressel, E	78,532	550	Eng, N	94,285	-
Drever, A J	84,413	696	Engineer, N	90,865	-
Du Toit, D	81,513	-	Enright, D	109,280	2,263
Du Toit, M	90,993	-	Enright, P	121,349	1,330
Dube, M	123,480	4,095	Ens, A	76,472	100
Dubrulle, P	79,797	-	Epa, D	153,200	1,216
Ducharme, D	110,470	-	Erdman, S	102,421	-
Dufix, B	91,392	-	Erfan, A	173,436	176
Dugaro, S K	96,328	-	Erichsen, S	124,157	205
Duggan, A P	132,457	-	Eriksson, O	95,720	-
Duifhuis, M	111,367	-	Ervin, S	91,060	-
Dukay, C	95,453	-	Esparo, D	128,103	-
Dunbar, D	76,476	-	Espenhain, R M	92,442	-
Duncan, A J	102,653	-	Esposito, K	81,275	-
Duncan, D	85,464	-	Essinger, P	113,618	-
Duncan, S	120,888	-	Essinger, R	124,015	649
Duncan, T K	113,376	324	Estrin, K	81,711	-
Dunlop, E	122,524	938	Evans, F	90,839	-
Dunn, W B	96,937	595	Evans, J	186,555	2,069
Dunnet, A	131,921	4,702	Evans, P	78,784	-
Dunnet, M M	90,979	4,650	Evans, R	143,455	1,964
Dunse, A D	113,639	-	Ewert, R D	124,171	-

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Eyerund, J	79,074	-	Floris, J R	90,568	-
Fahmi, T	80,762	-	Foellmer, S	162,381	-
Fahy, B R	102,807	-	Fong, H	82,346	-
Fairbairn, D G	122,043	-	Fong, J	76,587	2
Falbo, T	113,197	-	Fonseca Munoz, E	110,103	-
Falconer, C	96,185	131	Fonseca, G	79,060	290
Falkenhagen, W	92,102	-	Fontaine, D J	108,870	598
Faloure, A	107,683	-	Ford, G	116,610	980
Fan, D	111,811	483	Ford, R	92,178	-
Fan, E	89,570	-	Fordham, L	80,262	-
Fan, J	83,193	-	Forgie, S L	77,606	-
Fang, C	98,330	-	Forsyth, D	88,608	756
Fanning, P J	110,778	-	Fortin, A	98,641	-
Fanzega, T	101,792	-	Foster, I	113,828	654
Faria, J	89,955	-	Foster, K	123,773	164
Faria, T	76,216	-	Foster, R L	107,060	-
Farina, G	96,619	-	Fouladianpour, P	93,413	-
Farmand, S	86,631	-	Fox, P L	129,235	-
Farrell, L	123,097	-	Fox, T J	76,263	-
Faught, B	100,126	-	Fraidenberguer, S	120,725	-
Fauteux, S	75,396	-	Francis, K	94,834	-
Fazekas, P	132,953	217	Francisco, J	75,837	-
Fei, W	111,515	-	Frank, M	105,629	-
Feitsma, J K	103,889	-	Fraser, K S	119,383	-
Felder, R T	92,763	209	Fraser, S	121,162	-
Felgner, R	117,746	-	Fraser, S J	125,438	-
Felicio, C E	115,166	-	Fredericksen, E	126,545	4,650
Felts, T J	135,539	-	Freeman, J C	111,512	-
Feng, L	94,285	-	Freeman, S R	87,188	-
Fenwick, E	113,471	-	Frew, M	122,915	-
Ferguson, D J	127,610	-	Fridkin, A J	106,269	-
Fernandes, H J	96,662	-	Friedman, S	94,614	-
Fernandes, L	109,692	-	Friesen, K	124,387	-
Fernandez, I	76,493	-	Froehlich, N	79,575	-
Fernandez-Garcia, J	111,504	-	Fromberg, M	84,277	-
Fernquist, C D	76,088	-	Frost, G W	122,328	-
Ferrante, M	104,273	-	Fry, K L	238,494	2,393
Ferrer, J	99,034	795	Fry, M T	82,292	1,522
Ferris, D R	131,996	-	Fu Luperdi, F	89,360	-
Ferris, K	109,283	-	Fu, B	158,431	-
Field, T G	81,122	-	Fu, H	102,638	40
Filice, E	96,605	-	Fu, T	94,272	-
Fink, T	114,609	104	Fuentes, O	120,501	-
Finley, D	171,538	3,086	Fung, M G	95,162	-
Fisher, C	89,389	365	Fung, P	76,467	-
Fitzgerald, M	120,155	46	Fung, V	84,294	1,410
Fitzwalter, T	86,749	-	Furlong, T	84,803	-
Flatt, D	83,574	-	Gadey, G	101,182	979
Fleck, C R	105,144	-	Gaertner, L	107,313	-
Fleming, A	87,875	-	Gagnon, P J	86,631	-
Fleming, R	83,321	-	Gahan, C M	86,082	-
Fletcher, D	91,002	-	Galambos, J	111,773	58
Fleury, C	89,946	-	Galanopoulos, A	76,529	308
Flewin, Y	76,232	-	Galanopoulos, C	76,145	858
Flores, A	97,002	349	Galbraith, C A	119,421	-
Flores, J	80,382	-	Gale, D	175,930	-

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Galindo, J M	106,154	-	Gilmour, D	80,835	-
Gallen, T L	111,495	-	Girard, T	124,992	-
Gallina, F	86,631	-	Girard, T	107,151	-
Gallo, S	109,560	-	Giuricich, K	85,132	-
Gallos, T	94,425	-	Glass, R J	110,543	2,877
Ganchar, D C M	128,270	-	Glichitch, T	77,741	-
Gandha, A K	185,223	576	Glover, C	89,236	-
Gandham, K	104,999	263	Glover, M	81,266	1,360
Ganuelas, G	110,103	-	Glover, M	77,124	51
Gaos, D	133,759	-	Glushko, R	85,623	-
Garbe, J	97,174	-	Gobeil, P J	76,382	-
Garcia, E	104,052	997	Gobillot, J	111,360	-
Gardener, R	89,952	-	Gobillot, P J	146,198	-
Gardner, M	103,371	200	Goddard, S J	132,457	-
Gardner, W M	108,482	-	Goh, B	97,806	-
Garrison, D B	180,418	-	Goldsmith, S	175,446	3,413
Garry, A	110,103	-	Gombots, H	101,588	-
Gartner, A	81,939	-	Gomes, C	126,545	691
Gash, T	80,816	-	Gomes, E	114,058	682
Gatley, R	92,591	2	Gomez, R	75,114	-
Gatten, D L	98,855	112	Goncalves, C M	86,529	-
Gaudet, G	90,070	-	Goncalves, D	80,709	-
Gauthier, G J	135,095	-	Gonsalves, D	103,769	4,650
Gazzola, R A	93,188	-	Gonzaga, D J	127,377	-
Ge, W	126,581	-	Gonzaga, R	118,746	3,861
Gee, R	78,710	-	Gonzalez, D	75,556	-
Gelein, M	102,106	205	Gonzalez, J	91,380	-
Gelsvik, C E	130,718	379	Goodchild, J	109,148	-
Gemmill, K W	156,109	310	Gooding, I	83,193	-
Genge, D M	106,226	-	Goodlad, J L	99,805	-
Gent, P T	124,550	-	Goranson, J	143,365	-
George, D	86,015	-	Gordon, D	114,981	-
Gerber, S	105,313	-	Gordon, H M	145,255	2,521
Gerow, A M	99,072	-	Gormick, J	130,684	-
Gerth, H M	86,340	-	Gornall, T	97,764	704
Ghasemi, H	94,721	-	Gorseth, N	110,153	420
Ghuman, N	82,918	-	Gottfried, N L	128,091	4,199
Gibbs, A	123,309	-	Gould, B	117,589	955
Gibbs, M D	91,240	1,915	Goulet, M	121,759	703
Gibbs, P J	125,902	-	Goundouvas, K	107,865	-
Gibson, M	109,428	-	Goundouvas, K	90,356	-
Giesbrecht, B	76,870	-	Govinthasamy, L	83,608	349
Gildersleeve, M	103,304	-	Gowsell, B	84,504	41
Gill, C K	135,884	-	Grande, A	85,032	580
Gill, D	103,451	-	Grant, L	93,181	-
Gill, D A	125,841	-	Grant, L	76,476	-
Gill, G	107,800	-	Graves, L	111,364	-
Gill, H	109,649	20	Gray, J T	120,801	120
Gill, J	103,865	-	Gray, J W	133,493	379
Gill, J	76,960	-	Grazley, J	90,811	-
Gill, R	94,528	-	Green, A	123,972	2,438
Gillan, B D	103,564	-	Green, D R	119,921	-
Gillan, L	83,358	-	Green, R	78,299	-
Gillis, M J	128,508	666	Green, S	86,173	-
Gillman, A R	126,549	4,650	Greenberg, D J	100,642	-
Gilmore, S M	132,493	-	Greenberg, J M	201,203	3,086

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Greene, J	109,254	-	Haller, B F	118,938	-
Greentree, K	103,916	-	Hallgren, D	122,830	-
Greenwood, A	97,553	318	Halliday, D	142,447	-
Greenwood, A G	150,552	-	Halverson, M	127,784	2,098
Greer, J C	160,474	-	Halyk, M	95,368	1,260
Gregg, T	123,993	-	Hama, G	89,435	-
Gregory, A D	146,684	-	Hamilton, A	108,933	-
Gregory, J P	108,974	-	Hamilton, G	111,808	-
Gregory, K	95,161	645	Hamilton, M	120,431	3,300
Gregson, J E	123,506	2,378	Hamilton, R H	138,018	-
Greig, Z	92,920	-	Hamilton, S R	111,499	1,997
Greissel, M	115,280	-	Han, H	83,565	1,672
Grewal, A	93,816	-	Han, J	82,356	-
Grewal, B G	107,463	-	Hanes, J	88,396	-
Grewal, K	85,698	3,743	Hanggi, F	112,063	716
Grewal, P	144,830	1,237	Hanley, B	105,677	-
Grieco, R	81,277	-	Hansen, D L	77,415	-
Grieve, A	94,758	-	Hansen, M	102,448	-
Griffin, W W	82,478	-	Hansen, M	85,505	-
Grimann, C	116,101	2,100	Hanson, L	80,487	-
Grimminck, P	109,803	242	Hanson, S	95,662	-
Grimwood, B	107,810	1,167	Harbun, N	101,118	-
Groenewegen, A	148,355	-	Hardie, C	122,960	-
Groenewegen, B A	98,214	-	Harju, P	91,024	-
Groenewold, H A	125,185	-	Harlos, R	78,246	-
Grohmueller, H	86,696	-	Harman, Q	88,709	-
Grootendorst, E	110,392	-	Harries, D	97,137	-
Grottenberg, J	117,476	-	Harrington, C L	79,809	-
Grover, R	111,473	1,946	Harris, K	75,220	-
Grubb, K A	178,774	3,086	Harris, M	126,505	955
Gsponer, D	103,693	-	Harris, N E	84,730	-
Guerette, J	118,693	-	Hart, A	99,183	141
Guerra, M C	115,886	-	Hart, M	83,630	-
Guilmant-Smith, G	94,769	58	Hart, O	102,629	2,464
Gulevich, R	112,601	-	Hartley, J R	101,182	-
Gunderson, J	96,196	-	Hartnett, D D	84,915	-
Guns, M	123,582	650	Hartwell, H	101,182	-
Gupta, A	115,797	-	Hartwig, G	88,942	-
Guremel, I	95,778	4,720	Harvey, A	75,034	-
Gurniak, D	79,864	-	Harvey, D	114,298	-
Gusic, B	105,324	682	Harvey, S A	125,049	-
Guthrie, E W	77,635	-	Hasanloo, D	109,692	483
Gutierrez, D	103,877	990	Hassett, A D	110,819	-
Gutierrez, P A	86,300	-	Hastings, C	118,601	-
Haapalainen, R	79,003	-	Hastings, K	143,820	-
Haber, A	97,525	-	Hatchen, D T	85,993	-
Hache, L	103,123	1,772	Hatcher, M D	142,537	-
Hadden, W A	80,385	263	Hatta, J Y	106,270	-
Haggman, I N	86,094	-	Hatton, R	89,337	-
Hagiwara, R M	150,686	1,039	Havelaar, J	114,158	3,861
Haid, S	197,775	3,845	Hawksbee, I	112,396	-
Haines, J	83,191	-	Hawthorne, M	79,001	-
Hajdu, S L	109,994	-	Hayes, R J	123,968	-
Hakimi, S	87,831	-	Hayne, K R	117,926	-
Hales, J	117,697	4,702	Hayre, D	119,615	650
Halldorson, J	83,004	-	Hayre, R	93,281	-

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Hayward, D	123,947	997	Hodgson, K	123,267	-
Healey, C	101,076	1,049	Hoffman, G	101,638	-
Healy, T	157,737	869	Hoffmann, L M	109,341	-
Heaney, S M	131,960	163	Hogan, P	134,051	-
Heeps, J D	154,476	-	Hogarth, H	123,547	-
Heer, J	107,517	-	Hogg, S J	75,072	-
Hegedus, R S	127,531	-	Hojjat, A	83,732	-
Heikkila, J	79,912	-	Holbrook, D	96,939	-
Heinricks, S	102,279	-	Holdbak, N	78,260	100
Heinz, D J	86,044	-	Holland, K L	107,975	-
Heitzman, M	78,971	1,028	Hollander, T H	77,769	-
Helenurm, R	85,289	17	Holm, K	90,537	-
Helm, S	103,175	-	Holmes, A	94,882	-
Hendren, P	95,523	-	Hon, H	109,259	472
Hendricks, D	91,969	-	Honan, D	104,024	-
Hendrickson, A A	94,839	-	Hook, J	98,281	819
Hendrickson, S P	127,602	-	Hooper, A	109,692	-
Henriquez, J N	77,401	-	Hooper, T	113,108	-
Henry, G	98,723	-	Hooton, J	96,891	-
Henry, M	127,738	-	Hope, C G	104,141	-
Henselmann, B	178,295	23,628	Horlacher, H	123,224	982
Hensrud, C M	108,285	-	Horn, K	111,519	3,861
Heppner, T	120,735	703	Horne, J	130,270	130
Herbert, C M	178,772	438	Horne, M	131,611	-
Heriot, J J	117,170	-	Horne, S	178,774	3,141
Hernandez, E	79,019	-	Horne, T	109,841	588
Herrin, M D	108,122	200	Horner, W	78,961	-
Heslop, M	125,832	885	Horvat, K	91,852	-
Hesse, B C	124,684	1,029	Hou, M	139,030	4,650
Heywood, K	108,939	-	Houghton, S	82,927	-
Hickey, M N	134,101	-	Houser, D	92,058	-
Hicks, S B	135,563	-	Howardson, J R	110,353	-
Hiebert, G J	118,598	-	Howden, M	87,556	-
Hiebert, K L	147,737	-	Howe, D G	102,466	250
Higgins, C	109,462	-	Howe, E	101,182	-
Higgins, D	126,621	324	Howieson, D I	79,999	-
Hii, Y	113,070	-	Hrushowy, N	180,061	-
Hildebrand, C	92,833	-	Hsieh, J	90,785	-
Hildebrandt, A	82,049	-	Hsieh, K G	86,444	-
Hildebrandt, B D	100,919	3,628	Hsieh, S	121,231	-
Hildebrandt, E	106,997	-	Hsieh, T T	132,953	-
Hillmann, K	76,418	-	Hsu, H	130,036	982
Hills, J A	84,720	587	Hsu, P	179,729	1,262
Hilt, M	110,236	-	Huang, A	78,505	-
Hilton, M	106,354	-	Huang, B	109,676	-
Himmelman, E O	101,913	-	Huang, H	95,438	70
Hirakida, R	78,691	580	Huang, J	85,571	-
Hirji, K	167,200	1,289	Huang, P	85,151	290
Hmaidan, M	80,710	100	Huang, P	78,529	233
Hnilica, P	90,031	221	Huang, T	110,096	955
Ho, F	91,104	-	Huang, Y H	76,942	-
Ho, V	77,295	-	Huber, B A	113,663	-
Hoban, D	80,939	1,675	Huber, P E	137,932	-
Hobbis, L	127,871	-	Huculak, S	107,237	350
Hodges, G H	124,237	986	Hudson, A	84,214	-
Hodgson, G E	77,245	-	Hudson, T	117,952	-

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Hughes, F	80,230	-	Jagodic, N	82,082	-
Hui, T	161,097	1,115	Jakubczyk, J M	103,466	-
Hui, W	98,667	-	Jakubec, J	113,182	-
Hulbert, J	101,309	-	James, J	114,293	-
Humenny, S W	153,129	-	James, P	82,698	-
Hummel, T C	85,106	-	Jameson, L S	83,980	-
Hundal, D	80,783	158	Jamil, H	85,613	-
Hundal, G S	108,802	-	Janda, M	77,470	-
Hung, B	90,348	-	Jane, L	105,870	-
Hunt, J	80,210	-	Jang, S	90,967	-
Hunter, J	76,305	524	Jankovic, Z	126,529	180
Huntley, M J	150,300	-	Janzen, C H	81,737	-
Hurd, T C	103,116	-	Jasper, K	132,953	-
Hurford, D M	141,140	4,650	Jauernig, N	91,383	156
Hurworth, N	86,675	-	Javan, M	77,491	536
Hurzin, W R	121,520	-	Javison, J A	85,759	1,781
Husband, J W	125,217	-	Jawanda, H	115,351	-
Huska, T F	86,768	-	Jay, S	83,992	205
Huston, C	75,731	-	Jayaraman, L	86,653	-
Hutch, D J	181,566	1,263	Jean, C	110,103	-
Hutchinson, K D	121,220	-	Jean, L	82,082	-
Huth, B A	75,319	158	Jeffery, P	90,844	-
Hutton, R G	139,481	-	Jehman, D	94,663	-
Hwang, I	121,001	-	Jelic, E	97,204	-
Hynes, M	86,865	-	Jellema, R	90,538	-
Iachetta, G	90,461	-	Jenkins, C J	94,374	-
Iachetta, P	75,390	-	Jensen, S M	113,022	-
Iacoe, C	123,773	716	Jeon, E	86,631	-
Iacoe, S	147,308	-	Jerkovic, M	110,651	667
Iannacone, J	161,484	242	Jeske, K E	143,456	-
Ibey, M	171,691	529	Jhajj, K J	115,658	446
Ichiiwa, S	99,306	-	Ji, G	112,159	-
Iizuka-Mitchell, M	85,231	-	Jiang, Y	111,502	-
Imani, K	102,772	-	Jiew, M S	94,285	-
Impey, P M	303,535	1,452	Jimenez, L	111,585	51
Ince, E	93,118	-	Jin, J	83,953	625
Ing, C	86,702	-	Joe, C	104,257	-
Innes, E	112,569	63	Joe, W	94,345	-
Iosef, P	89,464	4,720	Joe, W	85,540	-
Iradia, B	84,839	-	Johannson, K	92,798	-
Irvine, M	137,777	955	Johl, H	90,794	349
Irvine, R	103,640	-	Johnson, D C	93,372	-
Irvine, T	90,248	1,732	Johnson, D E	115,498	-
Irwin, J T	123,507	830	Johnson, J	113,788	649
Isaac, K M	123,773	-	Johnson, M T	83,626	158
Isherwood, M B	98,557	-	Johnson, R T	150,448	3,956
Islam, S	98,104	525	Johnson, T F	132,953	-
Ivall, J	89,089	-	Johnston, A	116,120	703
Jaaffer, I	76,651	522	Johnstone, S A	86,301	-
Jackson, D L	99,316	698	Johnstone, T	117,142	-
Jackson, J T	161,097	-	Jones, D	113,138	2,503
Jackson, M J	85,645	-	Jones, D R	101,853	-
Jackson, O	136,689	195	Jones, E	135,324	1,755
Jackson, S M	186,759	2,621	Jones, E	102,087	256
Jackson, T TD	82,429	-	Jones, G	76,992	734
Jacobson, R	86,741	-	Jones, J E	85,715	-

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Jones, K	124,237	-	Kelley, P G	123,883	370
Jones, Z S	82,564	-	Kellner, B W	143,741	-
Jones-Cox, H	116,154	-	Kelloway, K	90,186	-
Jong, T Y	77,109	-	Kelly, B	104,525	-
Jordan, B	185,591	3,086	Kelly, J C	88,675	-
Jordan, J	104,539	-	Kelly, L C	124,237	-
Jordan, M R	115,881	-	Kendall, P N	117,093	-
Jose, S	96,151	-	Kennedy, K	144,473	9,907
Joseph, C	145,714	1,617	Kennett, B	95,409	-
Joseph, C	135,137	-	Kennett, B	82,380	-
Joseph, C	90,070	-	Kenny, E	110,103	997
Josin, M	111,147	1,167	Keremidschieff, M A	87,645	-
Joss, N	113,377	-	Kerr, S A	138,169	-
Jotie, J	97,694	-	Kerr, S W	77,037	-
Joyce, B	97,229	-	Kerstetter, A	79,922	68
Jung, A A	96,325	-	Keshtkaran, P	101,144	308
Jung, C	94,285	-	Kester, J	94,282	-
Jung, D	118,350	-	Kettmann, K	91,042	-
Jung, D S	121,909	-	Kevlahan, C	102,448	-
Jung, I	86,858	-	Khabra, J	94,505	-
Jung, W K	99,151	-	Khan, A	112,132	224
Kadomoto Inomata, F	82,761	347	Khella, H	132,954	-
Kagel, T	99,053	2,378	Kheyri, J	81,981	-
Kai, Y	93,202	-	Khong, W	105,765	-
Kaila, A	99,875	-	Kielan, T	160,226	650
Kainth, H	90,348	-	Kiem, J D	105,992	-
Kajevic, S	79,667	-	Kilfoil, C D	110,321	-
Kajtazovic, M M	76,535	1,579	Kilpatrick, B E	89,397	-
Kallweit-Graham, K	100,022	-	Kim, C	84,722	-
Kamer, T J	98,016	-	Kim, D	87,004	-
Kaminski, I D	113,081	-	Kim, E	92,186	-
Kang, H	80,221	-	Kim, K	97,814	-
Kang, T	78,950	50	Kim, Y	86,834	1,504
Kanwar, S S	103,658	-	King, C A	82,024	-
Kapadia, Y	82,199	5,188	King, D B	100,069	249
Kapoor, S	175,888	1,639	King, L	126,520	390
Karabegovic, H	80,726	-	King, R J	86,844	-
Karunakaran, S	81,427	3,572	King, T	93,619	-
Karwat, M	115,890	-	King, V	80,134	-
Kassam, N S	327,774	-	Kinghorn, D L	113,356	-
Kauffmann, O	107,783	-	Kingston, M C	94,263	-
Kaur, H	98,359	-	Kinley, R	121,150	-
Kavouras, G	135,449	26	Kirby, D C	132,953	-
Kawaguchi, K	77,816	-	Kirincic, D J	119,766	-
Kay, V R	111,422	-	Kirk, T	118,012	66
Kaye, B W	104,977	-	Kish, F W	79,707	-
Keates, R J	86,594	-	Kitainik, R	94,273	-
Keating, F	109,546	472	Kitchener, R G	134,751	682
Keats, J H	79,488	-	Klar, P	77,265	-
Keays, J	110,346	-	Klassen, N	102,457	-
Kee, W	88,418	-	Klassen, S	133,122	-
Keeler, J M	137,119	-	Klein, A	104,446	-
Keen, G W	91,599	-	Klein, D	91,459	483
Kehler, T	101,488	-	Klein, K B	75,874	-
Keith, B	103,810	439	Klein, R A	103,875	-
Kellett, B	86,632	-	Klein, S	75,444	-

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Kleindienst, K	136,666	379	Kumar, S	135,437	-
Klemionek, B	108,428	-	Kumar, T	110,103	-
Kloepper, K	118,559	650	Kundarewich, K	115,138	-
Kloosterboer, J	137,694	-	Kung, A	98,200	735
Knezevic, N	106,829	-	Kung, N	125,849	571
Knight, C	177,927	1,327	Kuo, Y S	110,103	4,039
Knoll, M J	113,749	-	Kuramoto, R	94,285	-
Knudson, K A	85,225	419	Kushner, E	77,557	3
Koch, S	82,837	-	Kusmuk, B	120,971	-
Kochhar, S	88,532	-	Kutin, K	77,524	-
Koep, M	102,448	-	Kuyer, T	103,159	-
Kohli, R	110,103	-	Kuys-Clarke, A	120,173	438
Kolakovic, A J	108,475	-	Kuzmanoska, B	109,808	-
Komiya, K D	86,913	-	Kwan, K	86,631	-
Konakh, A	78,512	-	Kwan, V S	83,762	-
Kong, C	124,103	955	Kwok, H I	79,826	-
Kong, Q	97,283	-	Kyllo, D	78,502	-
Kong, S P	145,007	287	Labrador, S	81,208	-
Konopacki, T G	86,290	587	Lacaria, A	86,609	-
Konowalchuk, W L	125,627	1,360	Laclaire, L L	284,145	955
Koo, D	164,549	3,086	Ladbrook, W D	115,999	-
Koo, V	117,906	-	Lafortune, P	110,103	-
Koop, D	123,309	-	Lafrance, D	79,855	-
Kopchia, J	96,288	-	Lagerquist, D	80,264	-
Kopy, V P	93,528	-	Lagreca, J	132,064	-
Kordmahalleh, M	112,200	-	Lai, C	132,914	997
Koren, A	109,692	-	Lai, E	76,705	-
Koren, J	86,922	499	Lai, J	85,714	-
Kornberger, B T	119,399	-	Lai, K E	93,538	-
Korpan, S	124,237	1,049	Lai, P	83,213	-
Korstrom, D	127,438	-	Laidlaw, D	92,250	-
Koscielski, J	95,004	-	Lam, A	132,457	58
Koshimura, M	111,063	-	Lam, D L K	132,953	997
Kosmak, M	124,237	-	Lam, J	83,465	-
Kounalakis, E	75,558	-	Lam, M L	155,293	862
Kovacic, M	75,639	-	Lam, R	106,985	994
Kovacic, S	97,136	-	Lam, T	94,285	-
Kowalski, E	102,470	-	Lam, T	93,544	-
Krabbenhof, L	79,144	11	Lamb, T	109,830	-
Kramer, L	122,495	-	Lambert, E	79,411	-
Krawczyk, L	124,113	1,187	Lambertson, K	112,959	38
Kraynyk, D W	130,604	-	Lamont, J A	178,774	3,086
Krezan, B	206,577	-	Lancaster, J G	178,631	3,086
Kripps, S	103,746	247	Land, J M	149,667	140
Kristensen, J	86,264	-	Landels, B A	132,457	-
Kroeker, J	83,394	-	Landles, R	127,751	-
Krsteva, E	132,900	-	Landry, L	145,100	997
Krueger, G A	161,097	208	Landsiedel, S	108,443	-
Krueger, P W	112,640	-	Lane, A D	77,311	-
Kryszak, K	81,226	-	Lang, M	111,640	-
Kuechler, W	104,002	-	Langan, K	102,055	-
Kuenzig, J Q	96,951	-	Langland, H	109,940	481
Kukreja, B	99,053	483	Langley, M	125,629	46
Kulhanek, P	87,512	-	Lanigan, S P	106,478	-
Kumar, A	78,940	290	Lanthier, C R	125,217	-
Kumar, R	105,164	-	Lao, A	89,306	896

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Lao, D	102,143	1,092	Lee, H	104,348	266
Lapointe, R	90,732	-	Lee, J	124,237	639
Larigakis, M	87,199	184	Lee, J	116,800	-
Larijani, A	90,331	-	Lee, J	96,530	1,614
Lashin, A	89,296	-	Lee, J	89,473	-
Lasocha, A	99,597	398	Lee, J	86,765	649
Latimer, T	111,033	-	Lee, J	78,727	-
Latta, J P	131,457	1,029	Lee, J W	96,597	150
Lau, A	92,493	-	Lee, K	83,883	938
Lau, A	80,355	1,183	Lee, K	77,690	-
Lau, A Y	88,327	20	Lee, L	102,542	829
Lau, C	77,034	-	Lee, M	132,023	650
Lau, C S	121,964	-	Lee, M	118,246	617
Lau, D	81,048	-	Lee, N	110,103	-
Lau, J	123,773	1,561	Lee, R	99,208	997
Lau, K	139,482	985	Lee, S	131,840	1,029
Lau, K	114,142	559	Lee, S	98,289	128
Lau, N	94,285	-	Lee, T	122,626	811
Laughlin, T	82,288	-	Lee, W	95,274	-
Lauten, L	81,107	210	Lee, Y	81,360	290
Lauzon, R	106,197	-	Leeks, L C	78,434	-
Laverock, J A	114,181	-	Leeper, J	91,663	-
Laverty, B A	93,097	-	Lees, K A	131,780	-
Lavieri, L E	99,038	-	Lefkowitz, B	99,467	-
Lavine, V	89,972	-	Lehal, A	98,131	-
Lavoie, H	83,193	-	Lehwald, E A	117,285	-
Law, A H	208,299	-	Lehwald, K	101,529	-
Lawlor, K J	77,818	-	Lehwald, M A	110,151	-
Lawrence, C N	79,751	-	Leibel, B B	131,003	-
Lawson, H	80,000	-	Lemire, M	118,278	1,302
Lawson, J D	118,062	-	Lemire, P	109,407	-
Lax, L	107,960	-	Lemire, T	103,024	-
Lay, J	105,444	-	Lenkevitch, E	93,970	-
Le, H	104,396	-	Leonati, F	75,066	-
Le, S	93,670	-	Leong, S C	98,696	-
Le, V	76,271	261	Leopold, D	110,106	-
Leadbetter, L M	83,193	554	Lepard, K	100,875	326
Leblanc, J	83,193	-	Lepore, O S	147,010	-
Leblanc, R	185,591	3,086	Lepore, P	87,734	-
Leckovic, K	137,477	715	Lepore, R	88,635	-
Ledo, G	132,953	73	Leroux, G	145,409	1,155
Lee Hunt, M	116,483	829	Lessard, S J	112,342	-
Lee, A	111,515	-	Letourneux, F	185,591	3,086
Lee, A	79,821	-	Leung, A	101,164	838
Lee, A E	104,702	-	Leung, A	93,531	-
Lee, C	123,124	890	Leung, A M	124,186	2,489
Lee, C	118,092	1,049	Leung, B	99,263	-
Lee, C	109,797	-	Leung, C	88,972	-
Lee, C K	123,773	806	Leung, C	79,009	2,748
Lee, C W	94,285	-	Leung, D	155,293	-
Lee, D	116,874	-	Leung, D E	121,839	549
Lee, D	91,734	-	Leung, G	78,823	-
Lee, D	83,193	-	Leung, H	106,860	773
Lee, D	76,463	-	Leung, J	94,285	997
Lee, D I	86,636	205	Leung, K	102,681	-
Lee, E W	121,737	3,357	Leung, L	98,994	1,151

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Leung, S	109,154	-	Lo, B	84,424	1,029
Leung, S	102,231	-	Lo, D	95,829	1,412
Leung, T	155,293	1,531	Lo, J	90,348	530
Leung, T	112,248	-	Lo, N	106,499	-
Levesque, N	76,709	-	Lobban, L A	85,938	-
Levesque, N P	85,553	-	Logan, J J	136,977	649
Levesque, W	76,203	-	Logtenberg, M	84,185	2,314
Levitt, K R	293,626	236	Lok, C	101,874	2,109
Levy, S	113,509	1,259	Loney, E	102,353	-
Lewis, A	113,159	-	Long, M	131,224	1,060
Lewis, D	122,439	-	Long, T	76,486	-
Lewis, K L	115,487	-	Look, E	85,311	-
Lewis, S G	75,785	-	Lopes, A	94,382	-
Li, C	86,924	483	Lopes, M	86,640	529
Li, D	178,774	3,086	Lopez Garcia, C	110,103	697
Li, E P	109,402	-	Lopez, B	76,231	-
Li, G	94,602	-	Lorimer, C	108,169	-
Li, H	79,730	520	Loughlin, J	80,923	-
Li, J	103,938	-	Loughrey, A	86,631	-
Li, J	95,889	-	Louie, A	88,799	-
Li, J	83,193	-	Louie, D L	106,348	-
Li, K	87,807	-	Louie, V	90,192	-
Li, M	133,693	58	Loutit, J D	125,510	-
Li, N	99,141	525	Love, M	78,589	-
Li, P	81,078	-	Love, S	78,646	109
Li, P	79,943	-	Loverin, D	131,061	-
Li, P	77,786	-	Low, L L	98,277	-
Li, S	114,756	1,702	Lowe, C	86,664	231
Li, T	119,398	982	Lowe, G	75,164	158
Liang, J T	114,717	-	Lowood, J	90,348	-
Liang, K	185,459	3,149	Lowry, S	132,523	1,295
Liao, C	140,653	1,454	Lozon, J	98,055	-
Liaw, A	105,366	483	Lu, G	91,438	-
Libby, L D	77,626	200	Lu, K	106,713	-
Liebel, K	94,295	24	Lu, Z	93,448	938
Lifton, P	85,760	-	Lubiw, N	155,417	1,049
Liggat, M J	97,381	-	Lucas, M A	83,102	-
Lightfoot, A P	99,048	-	Lucas, T	126,930	-
Lightfoot, S	85,107	-	Lue, N	178,772	39
Lim, H	84,200	-	Lui, E	96,475	-
Lin, F	106,624	994	Lui, J	76,615	295
Lin, K	102,596	-	Luick, D	126,396	1,164
Linehan, M M	127,500	267	Lukes, R	130,814	1,112
Ling, T	77,438	-	Lulic, D	103,162	-
Lingl, P	81,261	-	Lulic, N A	75,281	-
Lipinski, B	86,339	369	Lum, C D	125,775	-
Lipinski, M D	88,896	-	Lum, M	85,080	-
Lippucci, V G	97,204	-	Lum, W	110,103	5,877
Liu, G	110,103	-	Lum, W	80,371	-
Liu, G	94,285	4,039	Lumagbas, C	104,444	-
Liu, S	77,019	-	Lund, G	90,569	-
Liu, X	93,417	-	Lunghamer, D L	105,569	-
Liu, Y	113,942	1,150	Luo, D	78,944	580
Livland, A	94,514	331	Luong, T	78,832	349
Llagas, J	88,433	-	Lusted, M T	106,047	-
Llewellyn, C R	100,217	-	Lyall, G	101,479	-

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Lyford, D C	99,008	182	Main, K R	157,795	-
Lynch, J	99,593	-	Maina, N	94,480	-
Lynch, S W	109,195	-	Malabuyoc, J	124,068	-
Lyons, D R	136,427	598	Malcom, J	105,480	703
Lypkie, J G	83,635	-	Malczyk, A	124,237	1,049
Ma, A	84,333	-	Malis, I	124,257	600
Ma, B	98,021	857	Malla, S	94,993	196
Ma, C	109,604	-	Mallen, M	126,524	-
Ma, H	130,040	-	Maloney, C	92,830	-
Ma, N	95,322	1,964	Manarin, D J	106,258	982
Ma, Q	84,145	-	Man-Bourdon, A C	113,224	938
MacAulay, C M	125,225	229	Maness, A	111,517	-
MacCallum, M	132,739	-	Mangat, R	100,211	-
MacCubbin, C	93,947	-	Maniotakis, G	108,576	310
MacDonald, E	80,295	857	Mann, K S	91,411	-
MacDonald, R	109,692	-	Manning, W C	99,904	-
MacDonald, S	109,384	-	Manyk, B	107,283	-
MacDonald, S	82,296	-	Mao, J	78,340	-
MacDonald, T	106,956	-	Mao, Y	100,843	-
MacDougall, K	101,837	-	Mar, M H	75,024	-
MacEdo, L M	75,524	-	Marchant, K R	101,870	4,515
MacGillivray, B G	124,040	-	Marette, S	78,865	-
MacGregor, R S	98,139	-	Marineau, G S	124,886	-
MacInnes, J I	129,992	-	Maritz, B	80,704	-
MacIntosh, C	105,602	-	Mark, E D	87,611	1,325
MacIntyre, J	95,118	-	Markovic, M	86,631	-
MacIver, J	102,064	-	Markovic, Z G	148,818	-
MacKay, G	133,449	592	Marley, E	183,246	79
MacKenzie, D	85,621	-	Marmolejo, J	107,419	-
MacKey, B A	178,763	3,086	Marohn, G K	190,333	2,091
MacKey-Murdock, J	120,914	-	Marousek, M	118,471	276
MacKichan, M	84,545	-	Marquardt, D	118,272	-
MacKichan, S	127,430	-	Marrello, A	115,853	-
MacKie, D E	132,415	-	Marrello, P	87,175	-
MacKie, I N	101,186	-	Marriott, P	104,079	-
MacKinnon, S	78,655	853	Marsh, B	101,181	-
MacLang, D	108,497	955	Marsh, R J	99,155	-
MacLaren, A R	80,119	-	Marshall, G	90,332	-
MacLean, J	151,967	299	Marshall, K J	89,196	-
MacLean, L	93,247	-	Marshall, T	77,222	-
MacLeod, T M	114,587	-	Martel, M	86,227	-
MacNeil, R	97,204	-	Martin, A H	93,528	-
MacPhee, I	111,515	-	Martin, F	98,009	-
MacPherson, M	77,635	120	Martin, L	79,651	205
Madden, A	84,819	3,161	Martin, M	93,306	-
Maddison, J	82,882	-	Martin, M	76,363	-
Madsen, S	90,348	-	Martineau, J	82,697	-
Maffei, D C	123,609	650	Martinez, S	111,998	477
Magnusson, R	117,650	-	Martychina, O	86,635	1,102
Magtoto, J	94,355	-	Marwah, J	111,573	595
Mah, C	88,817	-	Marzin, M	155,293	1,237
Mah, H H	94,970	-	Masangane, S	90,802	-
Mah, J	129,642	-	Mashruwala, M	110,103	-
Mah, L M	122,515	1,049	Mason, C C	124,455	-
Mah, T	109,940	-	Mason, E	79,005	290
Mahpour, H	86,647	-	Mason, R	80,268	-

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Massey, C R	80,681	-	McIntyre, Z	91,008	-
Massey, J D	102,024	-	McIvor, G	78,552	158
Masters, C L	128,584	4,650	McKay, D	132,605	1,028
Mastromonaco, A	92,123	17	McKellar, M W	126,350	-
Mastromonaco, F P	113,080	225	McKenzie, A	97,273	679
Mate, C	82,342	-	McKeown, P J	107,909	-
Mate, T	98,265	-	McKibben, S	109,339	-
Mathar, S	108,904	1,247	McKimm, C	124,237	-
Matharoo, G	94,285	-	McKinnon, R L	125,002	-
Matharu, U	152,277	595	McKinnon, T M	87,955	-
Matheson, A	76,635	-	McKnight, J	86,593	180
Matheson, N	83,733	-	McKnight, P	79,988	-
Mathieson, D G	86,580	-	McLachrie, R M	108,220	-
Mathur, N	126,604	1,049	McLaren, C F	113,765	-
Matricardi, C	86,631	-	McLellan, M A	126,429	-
Matsuda, G T	102,211	-	McLennan, J	107,635	955
Mattarollo, S	95,409	-	McLennan, R	124,237	1,219
Matterson, A	135,487	-	McLeod, J D	124,624	1,897
Matthews, L	124,394	209	McLeod, R	91,029	-
Mauboules, A	116,080	-	McLeod, T M	83,193	195
Mauboules, C	167,272	1,140	McManus, J	98,789	-
Maunsell, W D	122,042	-	McManus, P	118,419	4,862
Maurus, N	81,896	630	McMath, H	107,429	-
Maxwell, G	99,486	-	McMillan, J T	140,794	662
Mazer, K	86,631	-	McMillan, S	82,867	-
Mazurek, R M	124,263	-	McMillan, T	96,843	27
Mazzocchio, F	94,831	-	McMillen, J N	93,958	938
McAuley, J E	103,472	1,174	McNabb, M F	83,801	-
McAuley, R	88,638	-	McNaney, K C	179,704	-
McCall, M	132,457	483	McNeil, A	83,585	-
McCarthy, J	96,477	-	McNeil, R G	77,134	-
McCarthy, P	96,543	-	McNeill, Y	147,234	205
McCarthy, P	93,842	-	McNutt, R	144,778	-
McCarthy, R D	100,848	-	McPherson, N	78,063	314
McCash, M	131,711	-	McPherson, T	81,297	3,176
McCaskill, R	76,460	-	McPhillips, S	102,234	-
McCreary, K	113,885	982	McQuarrie, J	144,093	-
McCreath, K L	99,623	-	McQuillan, R	77,509	-
McCurdy, A	169,603	-	McRae, D R	75,167	-
McDermott, J	155,205	1,346	McRae-Smith, A B	109,705	-
McDonald, A	81,903	-	Mead-Fox, N	81,678	1,251
McDonald, B A	106,111	-	Meaker, T S	113,441	-
McDonald, E	155,157	-	Medenilla, K	102,422	-
McDonald, G	124,237	-	Medland, C E	185,972	416
McDonnell, B	119,860	-	Medwid, G R	100,108	141
McDougall, C	78,988	290	Meers, D A	148,003	623
McEachern, S A	105,530	-	Mehat, M	78,836	416
McElroy, J	88,620	-	Mehay, K	95,660	-
McGillivray, L	109,180	847	Mei, H	75,142	-
McGinley, E M	101,138	-	Mele, S	145,499	-
McGinty, C	135,487	-	Melten, P F	126,316	-
McGowan, B D	101,182	141	Melville, B J	87,918	-
McIntosh, D	106,241	-	Mendoza, F	80,834	522
McIntosh, S I	93,054	-	Meneghello, T	86,134	-
McIntyre, K	97,071	899	Menjivar Guardado, J S	80,435	-
McIntyre, L A	75,153	-	Mercado-Mallari, S	109,185	-

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Mercer, S	117,475	-	Moors, A D	100,343	-
Merchant, R	102,512	333	Moran, G	101,495	-
Merino Gutierrez, F	100,281	-	Moreau, J C	96,778	-
Merkins, P	75,459	-	Morgan, B	110,103	716
Merrill, C	118,601	650	Morgan, D	105,697	1,872
Merz, M R	98,999	-	Morgan, J A	76,041	-
Methorst, H	123,946	-	Morin, P A	144,850	-
Meyer, A	128,651	-	Morishita, K S	144,188	-
Mezzomo, F	79,420	-	Morishita, L	115,458	1,146
Michaud, J M	178,774	3,086	Morrell, F	80,241	-
Middleton, S	118,148	609	Morrey-Jones, G	76,029	-
Mikitka, J A	103,483	-	Morris, B	82,134	-
Mikkelsen, R S	101,445	-	Morrison, D	96,570	-
Miklausic, M	75,460	-	Morrison, E T	143,904	-
Milanovic, D	78,318	-	Morrison, G S	98,380	-
Miles, J S.	75,437	-	Morrison, J	169,084	1,200
Millar, S T	121,906	1,029	Morrison, J M	93,066	-
Miller, B	100,398	-	Morrison, S G	106,059	-
Miller, D	83,185	938	Morrison, T	110,405	-
Miller, K	107,276	-	Morrison, V	138,671	112
Miller, M J	88,078	-	Morrow, B E	101,302	-
Miller, S	100,355	-	Mortimer, J S	135,667	-
Mills, S	88,694	-	Morzaria, S	131,265	2,814
Mills, T	93,493	341	Mosher, C W	136,714	-
Min, H	87,415	-	Mosher, S	113,869	-
Mineer, J	92,200	-	Moshier, P	110,102	-
Miro, J	80,234	-	Moss, P H	93,223	-
Mirza, F	124,237	1,031	Moss, R	112,776	-
Misci, M	83,847	-	Motkaluk, R	117,651	229
Misiak, A	88,567	-	Motokado, G	117,003	3,861
Mital, E	161,422	112	Mott, M	78,042	-
Mitchell, A	88,825	595	Mouck, D D	88,614	-
Mitchell, A L	95,727	-	Mouzakis, A	86,936	-
Mitchell, D	96,636	-	Mozo, J	94,807	-
Mitchell, J	99,382	-	Mudrovic, M	97,255	-
Miyaji, K	154,854	120	Mueske, D G	100,014	-
Moberg, D A	152,930	-	Muirhead, A	78,190	-
Mocharski, M R	98,476	-	Muise, S G	100,715	-
Mochizuki, G E	112,509	-	Mulcahy, J	136,224	865
Mochrie, P R	332,616	158	Mulder, C C	131,031	-
Mogerman, O	120,974	-	Mulhall, S	112,521	1,915
Mohamad-Khany, S	107,577	-	Mulji, K	182,218	100
Mok, C	94,295	-	Mulla, Z	88,270	-
Molina, M A	86,092	-	Mulligan, R	117,955	90
Molzahn, J	88,723	-	Munro, T	95,192	-
Monckton, N	126,366	-	Muntasir, S	82,533	741
Monteiro, S	79,809	-	Murakami, M	104,124	-
Montgomery, N	112,770	-	Muraki, M	75,990	-
Moody, J	116,968	-	Murphy, G	119,204	-
Moore, A	86,020	-	Murphy, K D	112,994	-
Moore, C	79,809	-	Murphy, L	124,237	997
Moore, D	114,474	-	Murray, B R	130,398	-
Moore, G	113,258	-	Murray, G	200,323	3,086
Moore, K	86,763	136	Murray, W R	161,244	682
Moore, P M	134,416	-	Murru, D	124,209	-
Moore, T D	185,589	765	Murtagh, C J	88,790	-

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Murton, B J	96,285	-	Nguyen, J	100,851	1,351
Musslick, H	86,305	600	Nguyen, K	128,726	997
Mydansky, D	77,105	-	Nichols, D G	142,797	-
Myers, J	105,040	-	Nichols, E	112,478	-
Myles, M	117,243	-	Nichols, L T	129,758	379
Myles, N	122,200	-	Nicholson, A M	77,545	-
Mylrea, T N	99,723	-	Nicholson, J	113,052	650
Nadalini, R D	75,525	-	Nicholson, P	136,897	650
Nakanishi, K	178,774	3,086	Nicholson, W	130,582	-
Naklicki, A	242,836	288	Nicol, S C	137,932	-
Namdari, D	108,161	-	Nielson, G	126,822	-
Nannar, R	80,921	-	Nikolai, A J	97,871	-
Narayan, K	80,794	-	Nikolai, K	97,693	-
Narayan, V	113,843	-	Nikolic, S	99,641	-
Naughty, R	133,158	-	Nilsson, B L	95,409	-
Naundorf, D	111,515	-	Nissanka, K	84,995	1,804
Nava Avendano, J	99,393	1,185	Nitychoruk, M	110,979	-
Navratil, M A	127,114	649	Noble, C A	132,953	-
Nayeri, S	124,020	472	Noke Smith, A C	122,261	-
Naylor, M E	127,641	-	Norcott, A	76,800	-
Ndayisenga, D	75,522	349	Norton, P C	86,078	-
Ndlovu-Fraser, S	107,185	1,255	Norton-Daniel, M	117,483	-
Neal, P	122,845	703	Nostitz-Tait, G V	109,363	-
Neale, B	99,968	-	Nottingham, P J	75,576	-
Neale, J	121,847	-	Nouri, M	103,729	-
Neault, M D	125,890	3,861	Novak, R	131,958	-
Nedyalkova-Dimova, T	123,773	315	Nowak, G	88,590	-
Neill, C L	101,309	2,000	Nuraney, N	140,727	1,894
Nelson, A D	119,312	-	Nurianti, S	94,285	997
Nelson, C	148,928	-	Nwaoha, C	78,940	1,928
Nelson, J	111,354	-	Oberoi, M	84,176	9,881
Nelson, J D	80,122	-	O'CoFFEY, T	94,308	100
Nelson, T	102,976	-	O'Connell, E	102,972	-
Nelson, T	81,028	869	Odong, J	142,574	-
Neufeld, G	150,532	-	O'Donnell, T	255,074	-
Neufeld, J	102,098	938	O'Donoghue, L	104,188	1,34
Neufeld, L	78,998	-	Odynsky, P	100,159	-
Neville, I R	108,195	-	Oehlschlager, C K	193,949	3,086
Newman, A	146,827	1,210	Ogden, M R	133,623	-
Newman, A	86,887	290	Oh, J	115,509	483
Newman, B	101,335	-	Okell, C	154,029	-
Newman, C	124,231	-	Oland, H K	152,531	595
Newton, N	82,139	20	Olderskog, T	91,835	-
Ng III, A	147,285	-	Oldfield, T B	148,430	1,085
Ng, C	87,530	-	O'Leary, J EF	94,441	205
Ng, C K	89,767	1,029	Olinek, J	161,111	-
Ng, H C	109,079	-	Oliver, B	77,968	-
Ng, L	102,457	955	Oliver, N	76,476	-
Ng, L	90,777	-	Oliverio, R	95,462	-
Ng, T C	124,237	-	Oljaca, D	103,946	-
Ng, W	94,285	-	Olsen, T W	103,768	-
Ng, W	86,631	-	Olson, J	112,302	-
Ngan, C	124,163	955	O'Neill, J	101,354	75
Ngo, H	132,953	-	Onions, C	87,151	-
Nguyen, D	83,193	-	Onukwulu, I	88,084	-
Nguyen, E	93,949	1,289	Oppenlander, D W	157,223	-

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Or, V	85,367	-	Parrotta, D	81,464	-
Orban, C	101,811	7,174	Parry, M	77,132	-
Orchard, S	84,489	-	Pasin, J	87,067	-
Orellana, H	75,122	158	Pasion, C	118,092	472
Orellana, J	110,118	-	Pask, A S	126,946	-
Ortiz, P R	85,066	263	Paskova, M	80,496	595
Osgghian, D	124,237	1,049	Passaglia, C M	99,145	-
Ostafiew, M	132,574	-	Passmore, D J	124,237	483
O'Sullivan, D	123,294	3,676	Pastorek, N T	98,153	-
Othman, J	75,443	349	Pate, M	134,686	548
Otoole, S	100,475	-	Patel, A	83,442	1,465
O'Toole, S	83,928	-	Patenaude, M	87,027	-
Oum, P	91,262	-	Pater, C	79,986	130
Out, T	100,376	-	Paterakis, M	88,865	-
Ouyang, C	87,825	-	Pathal, G S	122,326	1,092
Owen, C	113,134	3,396	Patocka, J	89,437	-
Owen, K W	103,656	-	Paton, J A	107,103	-
Owen, T	109,352	-	Patrao, A V	85,305	-
Ozdoba, R R	81,709	-	Patrk, L	103,983	61
Paar, V R	93,126	-	Patterson, C	96,831	-
Pabillano, J	108,025	6,772	Pattherwala, S	76,067	-
Paccani, V	87,491	-	Patzke, M	110,437	-
Pacis, A	84,913	-	Paul, D	82,686	150
Pacis, M	81,517	84	Pauls, B M	79,850	429
Page, S	86,312	-	Paulson, M R	162,989	438
Page, T A	90,102	-	Pavone, A	78,200	-
Pagliuso, E	77,548	-	Pavone, C	77,648	-
Pal, N	75,692	107	Pawlak, C N	134,335	-
Palazzo, F	76,630	-	Pawlitschek, S C	85,528	-
Palmer, C	154,030	1,575	Payne, K	86,249	-
Palmer, C	75,091	-	Pease, L	93,234	331
Palmer, J	115,133	885	Peck, T	102,381	-
Palmer, L	117,320	-	Peddle, Z	84,488	-
Palmer, R A	97,204	-	Peet, B G	103,414	-
Pander, S	147,491	1,058	Peigan, D	91,226	-
Pang, E	104,671	716	Pelletier, B G	103,601	-
Pangalia, S	156,623	310	Peloquin, D G	76,888	-
Panganiban, M	86,631	-	Pendergast, Z C	99,584	-
Pankratz, M	132,953	-	Penney, T	135,737	-
Pappajohn, S	95,637	-	Pennings, R	117,117	-
Pappas, P	90,478	-	Penton, C	81,423	349
Paris, A	75,209	-	Peppin, M	132,469	-
Park, J	111,922	-	Pereira, D	124,609	-
Park, S	79,019	-	Pereira, W	148,332	-
Park, T	109,692	-	Perez, J R.	78,620	-
Parker, D	124,621	2,378	Peric, R	97,194	-
Parker, K	77,480	-	Perkins, D	102,557	-
Parker, L	159,233	938	Perkins, E G	81,959	-
Parkes, J	93,836	-	Perodie, J	114,194	-
Parkin, D W	148,407	2,378	Persaud, M H	119,693	-
Parkinson, L	154,131	955	Peskett, R	121,978	-
Parley, D	81,500	-	Peskett, R C	124,541	379
Parmar, G	77,733	290	Peters, P	79,232	-
Parmar, M	112,065	-	Petersen, M	90,943	-
Parno, M	106,802	1,167	Peterson, D R	150,402	105
Parr, J	110,103	-	Peterson, T R	120,228	-

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Petrin, R A.	83,766	-	Poulter, M	109,214	-
Petrus, A C.	79,203	-	Pour, S	123,182	1,020
Petruzzelli, A C	92,719	-	Pow, C	100,768	-
Petry, M	109,692	696	Powell, A	103,169	-
Petsinis, S E	114,072	1,407	Powell, J L	93,616	1,364
Petticrew, H	119,351	-	Powell, L	113,024	-
Pezzolesi, G	113,931	260	Powell, R	114,032	703
Pezzotti, A	87,856	-	Power, A T	123,773	-
Pfoh, R E	126,350	-	Pradel, P	98,298	-
Phair, B S	110,051	-	Prasad, A	82,113	-
Phan, T Y	115,507	849	Prescott, L	180,529	629
Phanthoupheng, J	93,537	-	Preston, L D	77,139	-
Phillee, S B	76,563	-	Prevette, T J	109,514	-
Phillips, A	97,908	-	Price, A	76,591	-
Phillips, D	119,907	-	Price, D	77,950	-
Phillips, D	76,768	-	Price, F	105,301	491
Phillips, J	118,255	1,264	Pricope, I	95,477	-
Phillips, M	132,953	-	Priest, J	86,631	-
Picard, E	127,227	-	Principe, L	103,573	-
Piccolo, D	101,182	-	Pringle, K	93,538	-
Pickard, G	134,614	-	Pritchard, W	99,329	-
Pickens, R R	119,000	-	Profili, C	76,911	-
Pickersgill, M	119,604	4,650	Pruger, M	100,340	-
Pickett, E	140,771	-	Pruniak, J	124,954	-
Pickett, I	107,107	-	Pucci, P	88,870	-
Pickett, J D	85,004	-	Pughe, D W	99,667	-
Pickles, D	81,169	1,418	Pugliese, D	113,741	587
Pidcock, C	133,509	-	Puleo, M	78,253	-
Pighin, D G	123,948	-	Puleo, V	81,049	-
Pikker, D	79,809	-	Pulgar, A	110,744	1,085
Pilas, K	133,616	-	Pundir, A	83,585	290
Pinder, K	78,480	-	Pupneja, K	104,301	314
Pintos, A	79,747	-	Purchas, M W	144,466	162
Pirmoradi, Z	88,839	-	Puustelli, M M	123,676	-
Piwowarski, Z	78,265	-	Puzio, C	98,641	-
Pizzolato, L A	108,543	-	Pybus, B D	78,029	-
Planinsic, J	93,901	-	Pybus, C	109,692	-
Plant, S	113,321	982	Pye, M	86,884	-
Plasterer, R	106,995	743	Pylatuk, A	95,411	-
Plaxton, W A	76,549	-	Qazi, H	108,647	-
Polano, D	143,232	5,229	Qi, W	110,103	696
Pollard, B	150,184	-	Qian, D	104,399	314
Polo, E	80,279	61	Quan, N	87,853	-
Polonio, M A	127,220	379	Quan, V D	135,437	-
Polovy, S	110,103	175	Quayle, B T	173,254	3,086
Pontellini, M	93,209	107	Quennell, B	115,703	-
Pontikis, M	148,670	22,495	Quigley, T P	86,104	-
Pope, D	118,569	1,893	Quilty, J A	107,889	-
Popovic, A	125,329	-	Quinn, B	82,556	-
Porcina, D	100,483	457	Quinn, D T	83,963	-
Porteous, C	109,280	-	Quintero, L A	117,354	483
Porter, J	134,742	3,956	Quirk, E	85,875	-
Postlethwaite, C W	98,662	-	Radakovich, M	126,981	1,682
Postma, T E	98,879	131	Radke, D	125,173	-
Potter, C	137,537	162	Radziminski, C	123,750	3,901
Pottinger, G H	132,953	-	Rafique, F	125,143	628

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Rai, B	161,664	-	Rihani, H	81,471	-
Rai, B	132,953	-	Riley, A	104,679	-
Rai, H	138,499	3,861	Riminchan, A	127,624	1,093
Rai, J S	102,035	-	Ritchie, A	87,267	300
Rajan, B	110,011	-	Ritter, A	89,847	-
Ralph, P	174,602	937	Rivet, S	131,590	-
Ralph, S A	84,607	-	Robbins, J	132,668	1,218
Ramirez, J	108,460	-	Roberts, B	96,196	447
Ramnani, H	76,206	-	Roberts, B	86,536	1,523
Ramogida, S F	90,716	-	Roberts, K	79,109	-
Ramos, M B	89,323	-	Robertson, A R	112,131	-
Ramsden, K	109,376	-	Robertson, C	180,133	-
Rana, G	97,256	-	Robertson, D	120,556	650
Randazzo, F	78,898	-	Robertson, D R	128,406	-
Rasley, J M	96,012	-	Robin, S	103,191	398
Rasoul Kim, A	110,103	-	Robinson, D	110,795	-
Rathod, B	83,272	-	Robinson, D	102,444	-
Ratray, R	101,906	-	Robinson, J D	77,206	-
Ratushny, G L	102,707	-	Robinson, K	128,106	-
Rautenberg, J	104,800	-	Roche, R	76,426	-
Ravensbergen, G P	75,439	-	Roderick, J F	77,428	-
Rawson, J	85,661	-	Rodrigues, G D	116,940	-
Rawsthorne, D M	124,237	483	Rodrigues, P	109,279	1,306
Raza, A	117,517	310	Rodriguez, D	88,113	-
Reagh, K C	86,391	-	Rodriguez, I D	79,846	580
Reddy, A	136,478	-	Rodriguez-Masongsong, A	94,234	-
Reddy, J	103,919	4,650	Rodukoff, P	75,721	-
Reddy, R R	91,888	-	Rogers, B	85,449	-
Reed, C	177,428	3,086	Rogers, W	76,840	-
Reed, G D	111,630	-	Rohmoser, M	78,167	-
Reed, J	107,921	-	Rolzing, E	130,394	79
Reed, M R	93,552	-	Roman, P	101,166	1,187
Reed, P	115,707	-	Romaniuk, D S	115,523	-
Reese, A W	92,016	-	Romanko, J	102,575	-
Reichel, J	83,155	-	Romanowski, A R	108,811	-
Reid, A N	124,635	-	Rombough, M	95,297	-
Reid, D	92,254	-	Ronalds, N	102,389	-
Reid, J	84,230	-	Roos, J M	126,557	-
Reid, L	100,873	-	Roosen, I	86,282	-
Reid-Woodson, A	95,675	-	Root, S	118,811	-
Reimer, D J	93,664	-	Roote, P D	112,761	-
Reisen, E G	136,218	-	Rosa-Brailsford, D	274,629	404
Reisig, D	102,189	17	Rose, S M	107,074	-
Rempel, G	79,594	300	Rosenblat, C	100,993	205
Renning, R D	179,655	542	Rosengren, P	143,456	-
Repstock, A	82,124	-	Rosenlund, D J	151,434	-
Revesz, M	150,672	725	Ross, A	143,597	-
Rhine, L M	84,028	-	Ross, C	104,856	-
Richardson, J	83,344	-	Ross, J N	124,163	1,049
Richardson, J	81,473	257	Rougeau, G	83,909	-
Richmond, S	94,885	-	Rougeau, T C	102,075	-
Richter, D	91,117	349	Rouleau, P	76,103	15
Richter, J	87,959	-	Rourke, K	86,631	-
Ridge, M	101,165	-	Rowley, W J	119,216	-
Riebe, J	132,423	-	Roy, A V	85,231	-
Rigsby, L	82,071	4,650			

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Royle, G L	98,291	-	Savage, G	147,453	-
Royrock, L H	83,508	158	Savage, K	75,772	-
Ruhle, S	100,072	368	Savage, M	133,250	-
Ruiz, A	79,324	-	Sayre, C M	86,643	379
Rumm, D	131,123	-	Scarborough, M	114,389	1,167
Russell, S	109,712	411	Scarlett, T	112,484	-
Rusticus, M R	124,156	369	Scarr, T	102,925	-
Rutherford, E	114,208	-	Schenderling, R P	126,278	-
Rutland, K	85,720	-	Scherban, J J	132,953	765
Ruz Hernandez, R	108,879	-	Schertzer, W	78,566	-
Ryan, A J	115,743	625	Scheu, M A	121,815	-
Ryan, C	113,767	-	Schick, J	81,489	-
Ryan, P	119,495	80	Schiopu, M	86,333	349
Ryant, J	81,225	2,987	Schleger, M	75,737	868
Rycroft, L	143,782	1,264	Schmidt, F	120,116	-
Rysiewicz, J	78,911	587	Schmidt, M	95,163	-
Ryskie, G A	142,063	-	Schnackenberg, D E	97,204	-
Sabadlan, E	87,714	947	Schneider, J A	85,032	-
Sabellico, A	91,332	-	Schoeffel, K	123,375	-
Sachdev, M	83,196	-	Scholefield, M L	87,659	905
Sagarbarria, J	90,345	-	Schouls, M	155,831	2,119
Sagert, T J	81,601	-	Schouten, C J	75,733	-
Sahota, S	79,809	-	Schreiner, C J	91,737	-
Saini, D	124,144	1,029	Schultz, E	100,800	378
Sakamoto, H	87,581	-	Schwab, T	80,359	-
Salar-Arefi, Y	114,180	209	Schwark, M	172,630	1,360
Sales, A P	125,093	-	Schwebs, S	161,542	1,510
Salina, M	96,560	-	Scollard, T	188,499	1,329
Salinas, C J	132,599	387	Scott Castro, B	104,671	-
Saluja, I	82,908	-	Scott, A	141,202	-
Sami, V	75,751	158	Scott, D S	111,574	-
Sampert, D R	128,619	-	Scott, K J	95,530	379
Samson, T	79,271	-	Scudder, N	87,043	-
Sandberg, K	130,479	703	Sears, B J	155,293	2,719
Sanders, B	109,692	-	Sears, K	131,564	1,007
Sanderson, K M	90,569	-	Seaton, M	106,975	41
Sanderson, S P	83,909	-	Sebastiano, M	87,765	-
Sandhu, A	84,882	-	Seguin, A T	84,284	-
Sandhu, B	98,783	661	Seibel, M	78,979	-
Sandhu, B	82,314	-	Seifert, W D	101,639	-
Sandhu, C	115,485	703	Sekoranja, R	89,034	-
Sandhu, G	156,143	1,996	Seller, D	79,133	-
Sandhu, I	75,435	-	Sellers, G L	110,103	-
Sandhu, J	96,532	-	Semenya, A H	83,258	-
Sandhu, J	80,452	-	Semproni, M	82,978	-
Sandhu, M	77,004	-	Senior, C M	95,166	162
Sandhu, S	94,726	-	Sereda, M J	157,525	-
Santamaria, E M	85,774	-	Seto, E K	77,105	-
Santema, A N	89,642	-	Setterlund, N	78,363	349
Santorelli, V	113,992	-	Sevallo, S	110,806	-
Santos, C	82,672	-	Sever, D M	110,270	-
Santos, J	134,726	-	Sevilla, E A	85,420	-
Santos, J	82,252	-	Sew, B M	91,750	-
Sarazin, P J	90,009	-	Sha, X	96,622	1,051
Sarnetsky, G	76,116	-	Shaffer, E B	77,177	38
Saunders, K	83,175	-	Shah, M	132,803	-

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Shalist, J	106,374	-	Simmer, T	124,090	1,049
Shamess, A	178,104	-	Simon, G	83,172	-
Shanahan, J	119,729	-	Simons, D J	82,732	-
Shannon, A	103,644	-	Simpson, M	121,803	588
Shannon, C	96,010	-	Simpson, M	112,964	-
Shapka, R	80,756	-	Simpson, S	78,790	-
Sharif, D	96,266	-	Sims, R W.	89,045	357
Sharma, B	110,946	-	Sinasac, C E	86,631	-
Sharma, S	89,938	-	Singer, J	105,979	-
Shaul, M	90,843	1,342	Singh, A	125,567	-
Shaw, J	99,630	-	Singh, A	104,606	3,861
Shayan, H	95,642	-	Singh, D	79,023	1,196
Shearer, D	149,332	938	Singh, J	81,870	196
Sheasby, P	144,892	-	Singh, L	75,006	471
Shebib, J	113,099	-	Singh, S	296,815	-
Sheehan, L	110,103	236	Sivakumar, S	80,779	31
Sheikhakbari, P	81,485	-	Siwy, A	106,577	-
Sheikhakbari, P	80,013	-	Siy, M C	77,495	-
Shen, M	84,834	-	Skidmore, D	101,229	141
Shen, Y	94,473	-	Skinner, M	91,245	-
Sheng, W	94,285	-	Skinner, M T	104,154	-
Sheppard, J	106,639	703	Skrepnik, V	124,536	-
Shergill, M	111,963	259	Slade, B	114,932	-
Sheridan, K	105,041	1,534	Sleep, S L	79,664	-
Sherriff, A	103,571	-	Sleightholm, D G	89,135	-
Shetty, T	84,927	1,289	Sliacky, J	84,706	-
Sheu, Y	116,668	2,219	Slingerland, J	124,181	-
Shewfelt, T	78,686	-	Slykerman, D	109,354	922
Shi, W	83,193	-	Smaldino, M	101,588	-
Shi, Y	124,083	-	Smale, M	100,988	838
Shier, C	114,046	780	Smallwood, J W	84,098	-
Shillito, M H	75,847	-	Smit, F	132,953	1,029
Shirley, D	116,984	-	Smith, B R.	90,337	-
Shoji, M	155,297	4,095	Smith, C	91,088	-
Shokar, A S	93,754	-	Smith, D C	182,626	1,557
Shong, D G	122,057	-	Smith, D D	90,659	-
Short, J	82,472	637	Smith, D M	110,103	75
Short, J L	82,097	-	Smith, G J	139,091	324
Shorter, C	83,382	429	Smith, J	113,568	-
Shroff, R	85,016	-	Smith, L	103,097	-
Sibbald, L	77,199	-	Smith, L	81,290	631
Sibley, G R	79,537	-	Smith, M	86,477	-
Sibley, M A	90,054	-	Smith, N E	88,700	508
Sidhu, B S	78,548	-	Smith, P M	112,001	-
Sidhu, G	119,313	-	Smith, S M	110,925	-
Sidhu, N	76,465	-	Smith, T	81,387	-
Sidhu, R	143,456	-	Smulders, C G	123,128	-
Sidwell, A	158,857	955	Snikvalds, R	82,873	919
Siemens, R P	90,644	-	Snitz, A	87,603	-
Siggers, K W	87,693	-	So, D	125,943	997
Siggers, P	80,834	-	So, M	126,278	-
Sihota, A	97,154	-	Sobejko, J	125,045	472
Sihota, P S	126,978	379	Sobh, M	110,376	-
Sikolya, N	95,405	-	Sobool, E	77,917	-
Silva, H	82,103	-	Soglo, M P	107,610	-
Silva, O	161,597	-	Soh, V	83,193	-

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Sojka, A S	145,115	-	Stroup, D M	156,121	310
Soliman, R	91,511	-	Struthers, T	117,705	884
Sommer, P	127,690	-	Stubbington, J	83,111	-
Sommerville, A	94,059	-	Styles, A G	123,402	-
Song, D H	92,204	195	Styles, R	91,664	-
Soni, H	149,771	-	Su, I P	85,000	-
Sonnenburg, C	99,613	-	Su, J	134,338	366
Soo, J M	110,103	-	Suarez, J M	75,141	158
Soo, V	93,397	107	Sue, M	93,604	472
Soukup, G	82,225	-	Sullivan, E	88,128	-
Soutar, R	114,637	209	Sum, N	77,473	-
Soutar, T D	98,909	-	Sumecki, A D	77,480	-
Spaans, K	108,184	-	Summerton, M	80,857	-
Sperling, R	75,948	-	Sumter, A	97,047	-
Spillane, J	85,412	205	Sun, S	80,052	-
Spinelli, V	113,335	-	Sung, C	115,329	617
Sproston, S	116,299	1,167	Sungur, C	124,237	197
Spythourakis, G	90,325	-	Surat, H	93,996	-
St Clair, A	110,221	-	Surette, M L	87,386	-
St. Michel, P	80,188	-	Susanthan, C	77,917	-
Stad, B	96,613	-	Sussmann, C	102,447	-
Stadnek, C	117,535	-	Sutherland, C	124,237	-
Stainton, D	76,679	-	Sutton, S	114,860	994
Standerwick, J	87,577	-	Suurkask, B R	94,643	-
Stanford, C	108,561	-	Suzuki, K T	125,160	-
Starritt, A P	125,790	703	Swain, K	77,109	-
Steele, B	97,298	1,167	Swain, M	86,323	-
Steele, G W	110,523	-	Swan, J L	101,300	-
Steele, R	132,184	703	Swanston, D	76,391	-
Steen, A	93,244	-	Swantje, E	122,678	-
Steen, J	101,072	-	Sweetapple, K	112,339	-
Stellick, R	81,574	-	Sydenham, D P	158,109	-
Stephens, S	132,953	246	Syskakis, T S	119,894	-
Stephenson, J	104,650	758	Szegedi, B	76,275	-
Stephenson, N	107,546	-	Szeleczky, O	85,832	-
Stephenson, S	104,288	-	Szeto, N	114,067	100
Stevens, D	185,456	498	Szeto, V	94,606	1,151
Stevenson, L J	82,169	-	Tabata, W	145,631	162
Stevenson, S W	78,381	587	Tack, D	90,224	-
Stevenson, W	109,908	-	Taddei, A	93,556	-
Steward, A	123,841	483	Taddune, N	122,198	1,337
Stewart, C	85,515	-	Taherazar, M	84,148	775
Stewart, D	108,807	-	Tai, H	98,821	997
Stewart, I	139,156	938	Takaki, D	76,249	587
Stewart, K	88,437	-	Taleghani, A	84,193	483
Stewart, R	143,049	-	Tam, S	95,397	-
Stiles, C	76,449	-	Tam, T	83,019	2,171
Stolbenko, U	76,485	-	Tammen, R	98,407	-
Stoneson, S	130,481	703	Tan, F	132,953	-
Storer, P	181,455	856	Tan, J	94,285	-
Stouten, C	104,420	194	Tan, W W	88,887	-
Straathof, N	86,079	-	Tanaka, E	125,312	378
Straka, A	102,457	-	Tang, G	139,026	-
Strand, I	137,140	-	Tang, L	94,285	-
Straub, G	109,151	-	Tang, M	77,218	-
Stroup, C S	97,273	-	Tang, W	102,943	-

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Tao, A	132,953	1,182	Tong, R	82,401	1,029
Tartaglio, P	84,766	20	Toop, D R	108,682	-
Tavakoli, A	82,312	120	Topping, M	117,148	-
Teiffel, R	140,657	79	Topping, S	111,965	-
Teixeira, R M	83,863	-	Torres-Rivas, W	100,349	-
Tejani, N	114,215	-	Torstveit, R	111,024	-
Teneese, R L	81,174	-	Tostenson, R J	85,705	-
Teng, W	110,123	-	Tough, S	84,300	-
Tenney, T	102,457	-	Townend, R	83,368	-
Teoh, A	80,214	210	Townsend, C	119,489	655
Teoli, G A	155,293	-	Trach, D	105,182	-
Ternes, G R	77,721	-	Trach, J L	103,199	200
Tessier, D	102,254	-	Track, J P	178,098	3,086
Tessier, D A	81,485	-	Traer, R	143,456	-
Tessier, J	132,165	-	Trajic, H	97,926	628
Tetzlaff, D K	86,490	-	Traviss, R	95,929	-
Tevely, J	77,659	-	Tremblay, M	91,501	-
Thakur, P	109,692	-	Trinh, P	95,457	-
Tham, M K	87,341	-	Trott, K A	107,049	-
Thawng Mang, J	88,264	-	Trudeau, M H	114,666	-
Theyer-McComb, J N	87,874	-	Trylinski, R	112,335	-
Thibodeau, D	87,015	-	Tsai, G	178,774	3,086
Thicke, M	114,562	-	Tsang, J	84,265	-
Thiriar, C	79,556	-	Tsang, L	109,306	-
Thirkell, J T.	97,766	-	Tsang, W	107,057	1,235
Thomas, A	106,573	435	Tsang-Trinaistich, J	100,919	-
Thomas, A	82,038	-	Tsang-Trinaistich, T	146,197	-
Thomas, D A	87,015	-	Tse, J	76,485	580
Thomas, J	77,376	-	Tse, J C	91,226	596
Thomas, K	88,867	-	Tse, R	79,809	-
Thomas, S	90,016	-	Tse, V	90,338	-
Thompson, A	126,545	-	Tseng, K	110,103	955
Thompson, C	136,592	-	Tsikayi, R	94,741	-
Thompson, C	124,057	-	Tudge, J J	108,307	-
Thompson, J	101,182	-	Tudor, L R	86,694	-
Thomson, J P	76,280	-	Tuerlings, L	84,473	-
Thomson, P	93,000	-	Tuerlings, S	85,763	-
Thorburn, T T	100,683	-	Tuiza, M	78,894	-
Thorlakson, K	103,024	-	Tully, A	97,264	-
Thornley, A	107,262	-	Tung, G	76,313	-
Thorpe, E	75,031	2,193	Tupper, J A	81,664	1,554
Thorseth, L	77,984	545	Turcic, K	110,103	1,995
Thuss, F	86,059	-	Turecki, J	132,157	955
Tia, A	124,237	938	Turishev, B	135,845	985
Tilt, M H	124,237	-	Turnbull, A	93,283	-
To, D	79,809	-	Turner, A	156,041	946
Todd, B	104,874	422	Turner, C E	84,763	-
Todd, B C	138,349	105	Turner, S	138,553	-
Todd, L	107,456	2,828	Turner, S	79,432	-
Toews Von Unrau, W	87,576	-	Turner, S D	122,624	-
Tohill, J	92,664	-	Twa, J S	200,401	3,086
Tolentino, C	87,764	300	Twarog, D	88,142	-
Tolnai, D J	124,051	955	Twarog, G	101,667	-
Tomono, T	112,969	-	Tweedie, M B	134,476	229
Tomyk, K	142,150	-	Twemlow, C J	108,438	467
Tong, D	77,347	-	Tycho, G	107,665	-

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Tynan, K	116,638	-	Vukelic, Z	84,727	109
Tynan, S	102,775	-	Waddell, D	89,573	2,034
Ulmer, C	117,078	-	Wahl, J A	105,690	700
Underwood, C	155,990	769	Wainwright, M	111,343	31
Urquhart, S B	88,437	-	Waite, J A L	96,573	-
Urrutia, M	75,140	-	Waite, R W	93,528	-
Ussher, O	113,052	-	Walia, M	155,383	1,205
Uto, R	85,967	-	Walker, B	138,748	-
Uyesugi, D	123,837	997	Walker, B	80,525	95
Uyesugi, J	122,498	21	Walker, C	86,114	130
Vaillancourt, E D	85,369	-	Walker, C N	90,000	-
Vaisbord, P	111,515	-	Walker, D J	105,342	-
Vakili, H S	94,212	-	Walker, K L	94,285	-
Valencia, N	78,964	300	Wallace, G M	125,265	-
Valizadehasl, M	179,606	-	Walls, B	76,469	-
Van Den Boogaard, S C	100,758	-	Walls, J	97,901	-
Van Fraassen, B	131,960	338	Walls, J A	84,537	-
Van Vliet, J R	79,022	-	Waloszek, E	119,005	-
Van_acken, R	127,698	-	Walsh, R P	104,631	-
Van_laare, N G	125,670	-	Walton, R	103,622	-
Vanasse, M	134,415	-	Walz, S	90,348	-
Vandekerckhove, G	108,760	-	Wang, C	84,012	158
Vandermark, J	91,656	-	Wang, F	88,050	-
Vane, V	114,967	1,049	Wang, H	88,654	-
Vanjaarsveld, S	143,992	591	Wang, H	80,292	-
Varga, M	108,565	703	Wang, L	123,309	982
Vashisht, S	112,159	-	Wang, Q	109,642	696
Vaughan, K	78,974	-	Wang, S	95,164	260
Vavruska, P	88,395	-	Wang, Z	79,843	1,029
Veer, R	111,635	1,044	Wanklin, T	126,572	390
Veer, R D	129,134	-	Ward, B H	101,120	-
Vega, O	99,053	1,250	Ward, S	120,307	-
Verappan, D	146,735	-	Warn, A J	110,529	-
Verdicchio, A	126,140	253	Warner, P	123,773	3,605
Vernooy, M P	111,515	398	Warnock, R C	151,465	-
Veuger, D A	138,368	-	Warwick, R	100,267	-
Viani, A	79,061	-	Washington, B D	82,820	-
Vieira, C A	76,032	-	Wassenaar, F J	103,664	-
Vike, S	90,252	1,167	Watanabe, Y	103,047	-
Vilis, A	123,773	-	Watkins, C M	101,166	-
Villamil, J	95,254	-	Watkins, E	124,115	-
Villegas, A	92,640	20	Watson, R S	134,529	-
Virtue, N M	124,577	-	Watson, S D	100,373	-
Visintin, L	85,270	-	Watt, B A	78,920	-
Visona, M	78,772	-	Watt, C	84,518	-
Vissers, L	103,083	857	Watteyne, T	80,012	-
Vistaunet, B	118,333	-	Watts, D	136,503	-
Vitkovic, M	132,457	775	Weaver, L I	113,400	-
Vitoria, S	78,765	2,315	Webb, S	110,103	-
Vogt, K A	107,588	-	Weber, P W	75,576	-
Vohora, N	110,064	4,095	Webster, B	84,268	-
Volpe, L A	97,547	-	Weeks, R	113,877	703
Volpi, P	79,810	-	Wei, J	112,154	696
Voskakis, S	101,180	-	Wei, J	77,100	-
Voth, K L	95,717	-	Welch, A	111,479	915
Voth, V	92,703	-	Welder, B	98,968	-

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Wellington, T	127,661	703	Wojcik, K	84,924	-
Wells, N R	123,901	-	Wojnarski, D	75,315	-
Wells, S	116,089	345	Wold, B	118,537	-
Werfl, C	88,807	-	Wolff, K	95,287	-
Werner, R R	89,682	-	Won, C	131,232	682
Westerman, D	103,946	-	Wong, A	119,167	314
Westgate, J B	126,661	-	Wong, A	91,998	1,442
Wewala, D	93,549	-	Wong, A	88,616	-
Whincup, M	123,318	703	Wong, B	131,923	-
Whincup, T	101,148	-	Wong, B	110,103	3
Whipple, J	79,819	-	Wong, B	85,639	-
White, B	105,468	2,800	Wong, B	76,528	-
White, J	100,208	-	Wong, B	76,342	2,723
White, P	133,331	-	Wong, B F	86,632	-
White, R	98,257	205	Wong, C	93,294	-
White, W B	132,953	-	Wong, C	89,693	-
Whitehead, D	107,966	-	Wong, C	79,562	-
Whiteman, K J	121,306	-	Wong, C A	80,537	-
Whynott, B M	82,831	1,264	Wong, D	155,293	-
Wickham, A	87,161	26	Wong, G	111,217	-
Wickham, L	82,468	-	Wong, G R	126,804	-
Wiebe, B J	91,244	-	Wong, H E	77,471	-
Wiebe, B P	104,603	-	Wong, J	123,773	1,049
Wiebe, J	120,528	983	Wong, J	106,366	-
Wightman, C	95,004	-	Wong, J	100,196	-
Wilde, C	100,040	1,167	Wong, K	104,688	-
Wilde, M	83,204	461	Wong, T	91,016	793
Wiley, D	124,767	-	Wong, T	78,617	-
Wiley, S	109,692	-	Wong, T	75,852	-
Wilgosh, J	112,549	-	Wong, V	100,495	-
Wilkinson, A	76,486	-	Wong, W	124,497	472
Wilkinson, C	105,090	-	Wong, W	104,671	-
Wilkinson, J D	123,369	-	Wong, W	87,015	-
Will, W	75,567	-	Woo, H	123,773	1,029
Williams, C	108,869	780	Woo, L	87,197	-
Williams, D	87,753	-	Wood, G P	138,339	-
Williams, K S	76,563	-	Wood, J	106,046	-
Williams, L	133,577	-	Wood, S	117,068	703
Williams, R	111,025	263	Woodhouse, M	85,549	-
Williams, R J	114,534	-	Woods, B C	153,100	1,884
Willis, B	107,141	-	Woolf, J	76,652	-
Wilson, D	155,293	-	Worrod, R	82,801	598
Wilson, G A	131,786	-	Wotherspoon, P	90,051	-
Wilson, H	105,577	-	Wray, B A	126,123	-
Wilson, K J	155,165	310	Wright, G	102,332	-
Wilson, M	110,574	487	Wright, S	92,336	-
Wilson, R	111,881	379	Wroblewski, A	115,992	-
Wilson, S	145,714	797	Wu, H	94,488	-
Wilson, T H	86,631	-	Wu, J	75,093	-
Wingert, C	119,279	-	Wu, M	78,705	-
Winkler, A	108,025	-	Wu, W	83,569	835
Winsemann, H	82,365	-	Wuerch, C T	104,206	-
Winter, R D	86,881	-	Wulder, J	85,838	-
Winters, C	79,298	464	Wuttunee, R	91,517	-
Wittgens, M	202,306	595	Wydra, L	98,408	540
Wiwchar, J	81,926	-	Wyer, J W	92,405	-

**SCHEDULE OF REMUNERATION & EXPENSES
EMPLOYEES EARNING OVER \$75,000**

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Xia, E	90,024	-	Zacharuk, J T	77,403	-
Xian, Q	107,439	1,392	Zaenker, A J	137,904	-
Xiao, Z	108,143	1,915	Zagar, A M	151,166	-
Xiong, L	110,103	696	Zak, M	182,683	-
Xu, C	103,878	58	Zammar, J	177,149	-
Yackel, A B	134,819	-	Zandbergen, M	95,433	-
Yamamoto, K	83,849	-	Zargar, R V	84,518	-
Yang, A	95,152	1,351	Zaturecky, S	121,753	-
Yang, H W	104,259	-	Zawada, A N	141,411	-
Yang, Z	89,270	-	Zedan, R	115,904	856
Yarych, T R	144,138	-	Zeegers, R	86,635	-
Yates, M	116,269	703	Zhang, C	110,264	164
Yau, A	84,083	1,169	Zhang, C	84,906	-
Yazdani, M	78,694	-	Zhang, X	75,602	383
Yee, A	92,480	-	Zhang, Z	117,138	-
Yee, K	93,692	-	Zhao, Q	124,237	997
Yee, K	88,275	-	Zheng, J	88,398	-
Yee, L	123,773	472	Zhou, T	82,962	-
Yeh, Y D	78,859	-	Zhou, Z	80,825	-
Yeung, R	78,350	-	Zhu, H	110,103	-
Yip, M	78,963	-	Zhu, K	97,120	1,580
Yip, R Y	96,344	-	Ziegenfuss, E	87,724	321
Yong, M	98,740	-	Zienty, E	101,182	-
Yoshida, N	80,775	-	Zimbiti, K A	80,712	-
Young, B A	131,457	379	Zimmermann, B	135,371	20
Young, D	97,716	725	Zoney, J	112,166	-
Young, M A	105,463	483	Zoppa, K T	129,171	-
Young, S W	156,238	340	Zuccarello, R	103,088	-
Yu, E	81,410	-	Zuffa, D	83,179	-
Yu, J	94,605	1,029	Zuffa, W	75,866	-
Yu, K	76,496	-	Zupan, M	162,199	-
Yu, M	97,647	1,630	Zupan, M	112,396	-
Yu, S	79,467	-			
Yue, C	81,104	-		\$ 362,724,517	\$ 1,116,326
Yuen, O	94,285	1,151			
Yung, C	79,809	-	Under \$75,000	223,325,096	199,564
Yung, P S.K.	83,789	530			
Zabudsky, S J	77,329	-	Grand Total	\$ 586,049,613	\$ 1,315,890
Zacharuk, J P	156,238	570			

The variance between the remuneration schedule and the salaries and benefit expenses reported in the consolidated financial statements of the City are attributable to a number of factors including:

- the remuneration schedules are based on actual payments made in the year (including payouts of vacation, gratuity, overtime banks) whereas the financial statement figure is determined on an accrual basis,
- the remuneration schedules exclude the Vancouver Police department,
- the remuneration includes taxable benefits which are recorded at full cost in the financial statements and includes items such as parking, leased vehicles and medical benefits.
- the remuneration Schedule excludes “Consolidated Entities” viz. PNE, EasyPark, VEC, etc.

<u>Number of Agreements</u>	<u>Equivalent Number of Gross Monthly Salary</u>
15	0.5 to 18

Prepared in accordance with the Financial Information Regulation Schedule 1, Section 6 (7)

**SCHEDULE OF PAYMENTS
TO SUPPLIERS OF
GOODS AND SERVICES**

(OVER \$25,000)

- ◆ CITY OF VANCOUVER
- ◆ VANCOUVER BOARD OF PARKS AND RECREATION
- ◆ VANCOUVER POLICE BOARD
- ◆ VANCOUVER PUBLIC LIBRARY BOARD

PREPARED IN ACCORDANCE WITH
THE FINANCIAL INFORMATION REGULATION
SCHEDULE 1, SECTION 7 (1) AND (2)

0846576 BC Ltd	\$ 27,874	Ameresco Asset Sustainability Group	224,312
0930501 BC Ltd	298,137	American Investments Ltd and Western Mktg. Dev't	46,187
0966452 BC Ltd	59,787	Amex	191,692
101 West Hastings Holding Ltd	1,104,219	Anaconda Systems Limited	77,745
1080419 BC Ltd	36,681	Andec Agencies Ltd	56,740
1098559 BC Ltd	150,793	Andrew Peller Ltd	44,153
1648 E. 1st Homes Limited	163,800	Andrew Sheret Ltd	94,628
1st Trauma Scene Clean Up Ltd	85,831	Anixter Canada Inc	54,215
24 Hour Shuttle Ltd	26,996	Ansan Industries Ltd	8,442,843
3M Canada Co	226,226	Aplin & Martin Consultants Ltd	253,713
4th Utility Inc	511,034	Aportto Translation Inc	38,365
550 Burrard Street Ltd	275,643	Applewood Mitsubishi	39,115
6505589 Canada Inc	116,831	Applied Electronics Ltd	261,474
657507 B C Ltd	64,154	Applied Industrial Technologies LP	130,987
911 Supply and Adventure Gear Inc	90,756	Aquam Inc	39,471
A & B Rail Services Ltd	38,509	AquaTerra Environmental Ltd	93,421
A & N Trucking 1986 Ltd	161,243	Aquilini Properties LP	294,303
A Belluz Design & Communications	26,184	Aramark Canada Ltd	,541,678
A J Forsyth & Co Ltd	85,138	Arbor Body Shop (1980) Ltd	121,823
A R Mower & Supply Ltd	79,589	Arrow Marine Services Ltd	70,921
A Randhawa Trucking	152,189	Artefactual Systems Inc	26,249
A.C.T. Equipment Sales Ltd	41,434	ASAP Office Supplies	62,487
Aardvark	26,263	Ashton Mechanical Ltd	58,835
ABC Transmissions Ltd	63,395	AssetWorks LLC	146,159
Accela Inc	46,424	Associated Engineering BC Ltd	3,463,839
Acceo Solutions Inc	109,735	Associated Fire Safety Maintenance	619,329
ACI Argyle Communications Inc	62,948	Atco Structures & Logistics Ltd	31,914
Acklands-Grainger Inc	234,744	Ateeq Trucking Ltd	99,018
Acme Fire & Safety Co. Ltd	119,538	Atira Development Society	200,400
Action Athletic Wear	46,491	Atira Property Management Inc	117,601
Action Electric Ltd	380,524	Atira Women's Resource Society	559,397
Action Glass Inc	309,180	Atlas Power Sweeping Ltd	581,581
Activated Automatic Door Systems Ltd	27,588	ATS Traffic Ltd	291,729
Acton Ostry Architects Inc	218,329	Aulak Trucking	100,174
Adams, Lindsay	26,374	Austin Metal Fabricators LP	69,239
Adcentives Enterprises Ltd	35,534	Autodesk Canada	273,666
ADS Environmental Technologies Inc	43,913	AV Strategies Ltd	81,786
Advanced Industries Inc	28,803	AVO Vehicle Outfitting Inc	37,755
AECOM Canada Limited	288,621	B & D Auto Body & Glass Ltd	41,492
AES Engineering Ltd	102,546	B Virk Trucking	46,397
Aggressive Tube Bending Inc	238,587	B. A. Blacktop Ltd	1,289,469
AHA Creative Strategies Inc	36,746	B.A. Robinson Co Ltd	582,347
Air Canada	35,342	Babakco Holdings Ltd	52,670
Air Liquide Canada Inc	153,973	Baka Communications Inc	137,020
Alblaster Pressure Washing Ltd	30,056	Ball Superior, Ltd	31,560
Alces Technologies Inc	58,038	Barry Hamel Equipment Ltd	79,516
Alexander Holburn Beaudin+ Lang LLP	126,124	Basalite Concrete Products	46,878
All-Pro Services Ltd	121,203	BC Groundwater Consulting Services	25,514
ALS Canada Ltd	116,612	BC Hardwood Floor Co Ltd	26,009
AlSCO Canada Corporation	305,932	BC Housing Management Commission	146,074
Altec Industries Ltd	123,870	BC Hydro	15,500,465
Alternative Dispute Resolution Inst of BC	48,783	BC Libraries Cooperative	396,318
Alternative Dispute Resolution Inst of BC in Trust	45,025	BC Municipal Safety Association	350,681
Altus Group Limited	63,735	BC Plant Health Care Inc	39,081
Always Excavating Ltd	118,971	BC Principals' and Vice-Principals' Assoc	130,713
Amazon	188,221	BC Recreation & Parks Association	35,507
AME Consulting Group Ltd	397,741	BC Rentals Ltd	88,468
Amec Cutting & Coring Ltd	98,481	BCIT - Finance Dept. Revenue Accounting	33,031

BD Hall Constructors Corp	936,920	Cambie and Broadway GP Ltd	3,640,513
BDI a division of Bell Mobility Inc	142,465	CamCentral Systems Inc	207,574
Beatty Floors Ltd	95,233	Camfil Canada Inc	111,302
Bedrock Granite Sales Ltd	469,246	Canada Damage Recovery Enterprise	34,308
Beechinor Baker Hall, Barristers & Solicitors, In Tr	25,842	Canada Mortgage & Housing Corp	53,543
Bee-Clean Building Maintenance Inc	72,810	Canada Pipe Company ULC	1,777,125
Beijing Bookstore	100,372	Canada Post Corporation Payment Processing	1,149,810
Bekke Systems Inc	39,421	Canada Spring Mfg (1988) Inc	48,875
Belfor Property Restoration	82,298	Canada Ticket Inc	60,213
Bell Mobility Inc	2,312,358	Canadian Assocn. Chiefs of Police	103,072
Bennett Jones LLP Guinness Tower	25,634	Canadian Dewatering Ltd	210,121
BentallGreenOak Canada LP	114,319	Canadian Doormaster Electric Ltd	262,023
Best Buy Canada Ltd	42,927	Canadian Engineered Products and Sales Ltd	387,042
BGIS Global Integrated Solutions	134,872	Canadian Landscape and Civil Services Ltd	65,346
Bibliocommons Corp	128,342	Canadian Linen & Uniform Service	107,188
Bibliotheca Canada Inc	126,313	Canadian Pacific Railway Company	264,350
Big Dig Excavating Ltd	319,695	Canadian Safety Equipment Inc	41,319
Bigfoot Crane Company Inc	25,935	Canadian Springs	33,063
Bill Boons Consulting Services	88,658	Canadian Tire Corporation Ltd	55,224
Bill Mandher Trucking Ltd	29,126	Canadian Urban Institute	80,000
Binpal & Associates, Barristers & Solicitors	31,498,816	Canco Cranes & Equipment Ltd	59,869
Biobest Canada Ltd	30,064	Cannor Nurseries Ltd	99,607
Black & McDonald Limited	103,249	Cansel Survey Equipment Inc	66,934
Blackbear Excavating Ltd	46,695	Canterbury Coffee Corporation	49,151
Blue Moose Promotions	25,850	Cap-It Richmond	26,196
Blue Pine Enterprises Ltd	40,472	Capital Grid Services Corp	159,508
Blue Water Systems Ltd	88,643	Carahsoft Technology Corporation	82,320
Bluebeam Inc	66,758	Carbonet Holdings Inc	156,645
Boffo Developments Ltd	37,485	Carscadden Stokes McDonald Architects Inc	470,533
Bond Reproductions Inc	112,994	Carter Chevrolet Cadillac Buick GMC Bby. Ltd	35,107
Borden Ladner Gervais LLP	125,911	Cascade Raider Holdings Ltd	77,054
Bortolo & Sons Paving Co Ltd	1,086,919	Cascade Tents Inc	50,033
Brady's Excavating	182,830	Cascade Wear BC Ltd	260,569
Branded Merch Ltd	62,042	Cascadia Strategy Consulting Partners Ltd	374,768
Brandt Tractor Ltd	467,397	Cat The Rental Store	224,914
Brar & Son Trucking Ltd	135,495	Catalyst Community Developments Society	509,322
Braystone Rockworks Ltd	168,009	Caterpillar Financial Services Limited	41,967
Brett Young	101,479	CBRE Limited	663,230
Brightspot Climate Inc	65,630	CBV Collection Services Ltd	488,765
Brinc Drones Incorporated	47,526	CC Equipment Sales Ltd	55,272
Brinkman & Associates Reforestation	74,863	CDW Canada Corp	7,114,220
Britannia Community Services Centre	2,938,393	Cedar Crest Lands (BC) Ltd	2,542,194
Britco BOXX Limited Partnership	428,579	CelleBrite Inc	125,417
Brite-Lite Inc	165,455	Cematrix Canada Inc	154,453
Broadway Refrigeration & Air Conditioning Co. Ltd	42,459	Cengage Learning Inc. Gale Group	25,493
Brodart Canada Company	30,552	Centennial Food Service	213,804
Brooks Corning Co. Ltd	99,376	CentralSquare Canada Software Inc	758,486
Brown and Caldwell Consultants Canada Ltd	253,297	Centre for Equitable Library Access	44,570
Brown Bros Motor Lease Canada Ltd	31,114	CES City Electric Supply	89,672
Brown Bros Ford	38,333	CES Engineering Ltd	33,784
Bruce, Edward	83,492	Ceyssens & Bauchman Barristers & Solicitors	123,653
Brush Ex Services	115,973	CH2M Hill Canada Limited	100,150
BSI Online ULC	484,710	ChainAnalysis Inc	26,284
Bunzl Canada Inc	119,402	Champlain Square LP	194,460
Burnaby Bag & Burlap Ltd	57,705	Chapman Burner and Heating Service Ltd	147,715
Business Watch International Inc	29,887	Charter Telecom Inc	55,768
Buster's Towing (1987) Ltd	1,111,659	Chen & Leung In Trust Barrister & Solicitors	2,437,397
C J Graphics Inc	44,007	Chernoff Thompson Architects	172,561
Calleam Consulting Ltd	26,224	Chinese Community Policing Centre	180,576

Chinese Cultural Centre of Greater Vancouver	60,000	CPKN Network Inc	41,433
Christensen Excavating Ltd	35,272	Create Vancouver Society	43,385
Christie Lites Sales	121,734	Creative Bricks'n Blocks Ltd	26,628
Chroma Communications Inc	31,778	Creative Embroidery	38,863
Chrome River Technologies Inc	27,215	Creative Energy Vancouver Platforms Inc	295,241
CIF Composites Inc	129,345	Creditron, Inc	46,190
Cimco Refrigeration	321,837	Creekhouse Industries Ltd	44,000
City Farmer	128,841	Cressey Development Corporation	981,871
City Green Solutions Society	26,250	CTY Inc	43,023
City Hoe Services Ltd	1,190,743	Cubex Ltd	379,655
City of Burnaby	55,219	Cullen Western Star	235,143
City of Delta	5,591,139	Cummins Canada ULC	475,265
City of Richmond	33,405	Currie, Ashley	50,063
City of Surrey Finance Department	89,104	Custom Blacktop Co	749,788
City Studio Vancouver Society	105,731	CVS Midwest Tape LLC	196,991
Cityspaces Consulting Ltd	59,314	CWMM Consulting Engineers Ltd	42,862
CK Golf Solutions Ltd	26,853	CWPC Property Consultants Ltd	35,360
CK TechniConsulting Services	113,060	D G MacLachlan Limited	33,600
Claire Hatcher Law Corporation	169,642	D Sandhu Trucking	87,335
Clark Wilson LLP Barristers & Solicitors	33,163	D A C Excavating Ltd	36,498
Claymore Clothes	137,970	DA Architects + Planners	46,243
CleanSleep Canada Corporation	32,211	Dams Ford Lincoln Sales Ltd	151,776
Cleartech Industries Inc	342,262	Daniel Lynagh & Sons Ltd	37,296
Clever AV Inc	27,985	Datacore	209,206
Club Prophet Systems	28,000	Dave Dulay Trucking	79,327
Coast Mountain Bus Company Ltd	1,833,779	Davey Tree Expert Co of Canada Ltd	199,811
Coast Wholesale Appliances Ltd	214,292	David G. Butcher Law Corp	137,441
Coastal Ford Sales Ltd	591,020	Davidson Bros Mechanical Contractors Ltd	30,211
Cobra Electric Services Ltd	41,914	Davtech Analytical Services (Canada) Inc	46,173
Coinamatic	69,629	DB Perks & Associates Ltd	50,498
Collectcents Inc	320,464	DBM Refrigeration Ltd	25,914
Colliers Macaulay Nicolls Inc	57,981	De Lage Landen Financial Services Canada Inc	38,727
Collingwood Community Policing Centre Assocn	180,725	Deloitte Inc	298,890
Collingwood NHBD House Society	94,867	Deloitte LLP	392,668
Colt Canada Corporation	28,533	Delta Tritec Group Ltd	37,312
Columbia Fuels	51,098	Design Roofing & Sheet Metal Ltd	104,168
Comcor Environmental Limited	203,846	Design Workshop Inc	347,457
Commercial Aquatic Supplies	41,553	Deva Solutions Inc	580,967
Commercial Truck Equipment Co	3,292,661	DGS Construction Company Ltd	4,272,945
Commissionaires	246,012	Dhaliwal Trucking	177,009
Community Builders Group	110,266	Dialog BC Architecture Eng'g. Interior Design Inc	591,907
Community Impact Real Estate Society	230,155	Diamond and Schmitt Architects Inc	973,360
Compass Resource Management	127,107	Diamond Head Consulting Ltd	123,937
Complete Utility Contractors Ltd	806,515	Diamond International Trucks Ltd	952,170
Compugen Inc	5,855,293	Dillon Consulting Limited	46,171
Computronix (Canada) Ltd	989,515	Dinesen Nurseries Ltd	223,854
Concept Controls Inc	38,939	Direct Equipment West Ltd	866,466
ContainerWest	51,955	Division 15 Mechanical Ltd	964,592
Contemporary Office Interiors Ltd	2,393,589	Dixon Networks Corp	39,646
Continental Roofing	28,449	DME Forensics Incorporated	27,376
Convergent Information Systems	75,641	Dobney Foundry Ltd	665,803
Cool Air Rentals Ltd	33,057	Donald I Howieson Legal Services	44,477
Cooper Equipment Rentals Ltd	55,922	Donnybrook Research and Analysis	44,625
Coporate Express	107,542	Douglas Lake Equipment LP	64,598
Core Equipment Inc	45,093	Downtown Eastside Women's Centre	214,000
Core6 Environmental Ltd	312,013	Downtown Vancouver Association	150,000
Coriolis Consulting Corp	223,504	Dr. Randy Mackoff R. Psych	54,050
Corporation of the District of West Vancouver	28,444	DreamRider Productions Society	127,186
Costco	48,715	DryRainge Equipment Company	45,425

DS Tactical Ltd	1,067,318	F & D Scene Changes Ltd	188,773
Dueck Downtown Chevrolet Buick GMC Ltd	29,253	F & G Delivery Ltd	105,275
Dueck on Marine Dueck Chevrolet Buick Cadillac	258,070	F.J.Turner Company, Inc	34,534
Dunbar Landscape Services Ltd	38,535	Facebook	94,749
Dunsky Energy Consulting Inc	43,893	Fairview Strategy Inc	31,500
Durante Kreuk Ltd	62,845	Fairway Recycle Group Inc	81,430
Dyna Engineering Ltd	55,387	Falcon Equipment Ltd	30,848
Dyplex Communications Ltd	40,642	Falk Brothers Excavating	57,840
Dys Architecture	332,212	False Creek Fuels Ltd	49,370
E & H Holdings Ltd	66,319	Farm Tek Turf Services Inc	252,930
E. Lees & Associates Consulting Ltd	160,928	Farris, Vaughan,Wills & Murphy LLP	41,971
E.B. Horsman & Son	541,096	FCAPX Ltd	311,819
Eagle West Crane & Rigging	176,414	Federation of Canadian Municipalities	142,296
Earthscape Play Inc	26,862	Ferno Canada Inc	60,566
Ebsco Canada Ltd	192,308	Finning (Canada)	4,406,371
Echelon Centre (Mesa Chemical Corp)	613,669	First Truck Centre	2,269,266
ECO Planet Cleaning & Building Mtce. Corp	101,292	FirstOnSite Restoration Limited	466,730
ECOMM	21,564,160	FirstService Residential	25,909
Econolite Canada Inc	323,788	Fix Auto Vancouver East 0982774 BC	87,620
Ecoplan International Inc	184,953	Flatiron Constructors Canada Ltd	480,180
Ecora Engineering & Resource Group	271,937	Flocor Inc	3,488,784
Edgewater Plants Inc	63,661	Foreman Equipment Ltd	1,263,227
Edgewood	50,513	Foreseeson Technology Inc	401,587
EECOL Electric (Sask) Inc	362,944	Foreshades Backhoe Ltd	176,033
EFS e-Forensics Services Inc	28,777	Forestar Golf Sales Ltd	29,078
Eigen Development Ltd	26,587	Fort Fabrication & Welding Ltd	2,123,788
Elander Inspection Ltd	159,727	FortisBC Energy Inc	4,689,774
Elantis Solutions Inc	92,996	Foundation Auto Vancouver LP	28,408
Electrical Cable Supply Ltd	490,060	Fountain Tire Ltd	39,678
Electronic Innovations	40,542	Francl Architecture Inc	413,439
Electrum Charging Solutions	42,111	Frank Stanzl Construction Ltd	65,139
Element Fleet Management	281,481	Fraser River Paint & Body Ltd	252,960
Elements Soc. for Environmental Educn & Leadership	43,743	Fraser River Pile & Dredge Ltd	71,837
Elettra Communications Ltd	57,766	Fraser Valley Equipment Ltd	421,428
Elia Kirby Productions Ltd	164,279	Fred Surridge Ltd	611,162
Elite Fire Protection Ltd	97,631	Frontier Power Products Ltd	99,351
Embers Prototypes Embers	169,908	Frontline Machinery Ltd	33,400
Emblazon Embroidery Inc	48,201	Fujitec Canada Inc	163,922
Emco Corporation	1,761,505	Fujitsu Consulting (Canada) Inc	652,498
Emergent BioSolutions Canada Inc	45,144	Fusioncine	38,667
Engineers & Geoscientists	37,653	FVB Energy Inc	153,527
English Lawns Ltd	106,231	G Nagra Trucking	84,637
Ensign Pacific Lease Ltd	75,025	G Treasury SS LLC	53,387
Enterprise Rent-A-Car	164,509	G. Gill Trucking	71,167
Entire Building Services Ltd	86,741	G. Trasolini Contractors Ltd	301,946
Enviro-Vac Division of Paragon Remediation Gr	45,596	G.S. Bhullar Trucking	134,186
Equinix Canada Ltd	57,278	GardaWorld Cash Services Canada Corp	66,383
Equipco Ltd	106,250	Gardens By Nature Landscape Services	53,945
Ericsson Mfg Ltd	53,159	Gartner Canada Co	216,118
Erik N Vu MD Corp	107,856	GBL Architects Inc	159,642
Ernst & Young LLP	97,707	Gencor Industries Inc	49,517
ESC Automation Inc	331,794	Geo H. Hewitt Co. Limited	72,097
Esri Canada Ltd	589,627	GeoAdvice Engineering Inc	26,410
Etro Construction Limited	342,601	George Bubas Motors Ltd	181,861
Everbridge Inc	43,033	Gescan	97,910
Executive Building Maintenance Inc	318,198	GF Urecon Ltd	46,357
exp Services Inc	130,753	GFL Environmental Inc	3,836,586
Expert Excavating Demolition & Trucking Ltd	86,981	GHD Limited TH1021	41,020
E-Z-GO Canada Limited	33,535	Ginqo Consulting Ltd	158,106

Glacier Media Group	78,468	HelpSeeker Inc	149,678
Global Consumer Services Inc	40,598	Hemmera Envirochem Inc	226,176
Global Hazmat Inc	29,608	Hemson Consulting Ltd	31,500
Global Knowledge Network Canada Inc	35,288	Henriquez Partners Architects Ltd	1,876,160
Go Wireless, Inc	37,390	Heritage Office Furnishings Ltd	831,192
Golder Associates Ltd	299,921	Herrera Environmental Consultants Inc	96,441
Google	28,265	Hilti (Canada) Corporation	118,294
Gordon Food Service Canada Ltd	310,120	Hira Rowan LLP	25,742
Gowling WLG (Canada) LLP, In Trust	24,249,925	Hodgson King and Marble Ltd	220,228
GPM Civil Contracting Inc	236,813	Holland Imports Inc	64,125
Graham Infrastructure LP C09636C	6,656,215	Home Depot Canada Inc	240,235
Grand & Toy	1,045,582	Homewood Health Inc	415,547
Grandview Woodland Community Police Ofc Soc	180,725	Hoochy 'Booch Kombucha Inc	38,403
Granicus	84,000	HootSuite Media Inc	79,717
Granicus Canada Holdings ULC	130,860	Horizon Engineering Inc	49,502
Granville Island Brewing	43,975	Horseshoe Star Holdings Ltd	353,053
Graphically Speaking Services Inc	43,022	Hoskin Scientific Ltd	27,770
Gray Matter Systems Canada LLC	140,390	Hothi Trucking	134,560
Graybar Canada	30,148	Hotmix Parts & Service	140,275
Grayshift, LLC	53,450	Houle Electric Limited	305,606
Great Canadian Landscaping Company	47,122	HUB Cycling	42,175
Great West Equipment	412,416	Hub Power Ltd	168,111
Greater Vancouver Powersports	40,429	Human Studio Architecture and Urban Design Ltd	38,723
Greater Vancouver Sewerage & Drainage District	85,486,250	Hunter Litigation Chambers	109,983
Greater Vancouver Water District	81,636,277	Hutchinson Nursery Sales Ltd	32,645
GreatPacific Consulting Ltd	396,104	Hyseco Fluid Systems Ltd	30,634
Green Image Enterprise Inc	26,753	IATSE Local 118 Union Dues	27,663
Green Line Hose & Fittings Ltd	82,272	IBM Canada Limited	508,950
Green Shield Canada	22,634,681	IBMD - Independent Bldg. Materials Distrib'n. Inc	37,815
Greenbank Environmental Inc	32,924	Icebreaker Merino Clothing Inc	51,735
Greenpower Motor Company Inc	290,288	Iconix Waterworks LP	234,558
Greg Bubas/Victoria Excavating	175,807	Idaz Construction	172,581
Gregg Distributors LP	433,658	Ideaspace Consulting Inc	58,454
Grimco Canada Inc	183,429	IDRS International Direct Response Svcs Ltd	39,684
Groeneveld Lubrication Solutions	25,297	IGI Resources	965,311
Groundswell Group Inc	47,250	Impeccable Construction Ltd	74,445
Grout McTavish Architecture Inc	429,853	Imperial Parking Canada Corporation	253,492
Grover Elliott & Co Ltd	133,605	Imprest - Community Services	119,360
Guillevin International Co	323,951	Inclusive Excellence Strategy Solutions Inc	70,269
Gurmit Mann Trucking	134,603	Industrial Alliance Insurance and Financial Svcs	3,119,396
Gutermann Leak Detection	54,294	Industrial Compressor Services Ltd	276,192
H. Kamoosi Notary Corp., In Trust	855,990	Infor Public Sector, Inc	489,744
Habitat for Humanity Society of Gr Vancouver	105,043	Inform Planning Inc	39,568
Habitat Systems Inc	43,456	Info-Tech Research Group	62,685
Haebler Construction Projects Inc	124,950	Inlailawatash LP	121,794
Hahn Smith Design Inc	81,651	Inland Kenworth The Inland Group	563,797
Half Price Rubbish Inc	52,287	Inline Nurseries	38,713
Hamilton Howell Bain & Gould In Trust	27,460	Innovyze Inc	72,891
Hangar 18 Creative Group Inc	30,865	Insights Learning & Development (Canada) Ltd	51,189
Hanley Agencies Ltd	72,232	Insurance Corporation of British Columbia	3,678,418
Harris & Company Barristers & Solicitors	27,036	Intech Environmental Canada Corp	26,053
Harris Consulting Inc	662,191	Integral Group	182,642
Hastings Community Association	47,774	Intellitime Systems Corporation	105,197
Hastings North Area Planning Assocn	191,945	Inter Trade Canada Ltd	33,707
asters Inc	102,528	Intercontinental Flavours Group	51,160
HCMA Architecture + Design	523,231	Intercontinental Truck Body (BC) Inc	29,666
Heatherbrae Builders Co Ltd	2,556,401	Interprovincial Traffic Services Ltd	1,245,406
HedgeMasters Arboricultural Services Ltd	26,095	ION Secured Networks	169,554
Heland Investments Limited	174,528	lowat Group Inc	112,717

IPAC Chemicals-Power Chemicals Ltd	33,986	King Kubota Ltd	85,412
IPS Group Inc	37,623	Kish, Kasimir	35,519
Ipsos Limited Partnership	90,431	Knight Signs	356,827
IRC Building Sciences Group Inc	94,654	Kodiak Trucking & Equip Ltd	2,071,741
Iredale Architecture	377,097	Kofax, Inc	72,001
Iridia Medical Inc	92,225	Koman Construction Limited	163,687
Iron Age Manufacturing Ltd	155,358	Konica Minolta Business Solutions (Canada) Ltd	68,936
Iron Mountain Canada Operations	153,380	Korth Group Ltd	37,921
ISCO Canada Inc	43,010	KPMG LLP	133,749
ISL Engineering and Land Services	152,955	KRK Construction Ltd	83,672
ITF Broadway Equities Inc	6,048,889	KTI Limited	478,081
ITF Hoopp Realty Inc	3,429,693	Kwela Leadership & Talent Management	224,393
iXSystems Inc	185,823	L & M Backhoe Services Ltd	250,914
J & G Trucking	102,480	Labas Construction Ltd	43,952
J & M Trucking	166,686	Lafarge Canada Inc	4,224,278
J Mundie Trucking	157,089	Lamar Companies	34,834
J. Bhinder Trucking	121,483	Lanarc 2015 Consultants Ltd	26,720
J. Brown Trucking Co. Inc	162,462	Landesign Landscape Construction (2017) Ltd	205,004
J.J. MacKay Canada Ltd	1,336,440	Landsure Systems Ltd	75,000
J.S. Sanghera Trucking	163,923	Language Line Services, Inc	73,418
Jack Cewe Construction Ltd	1,414,488	Latent Forensic Services	45,516
Jacob Bros. Construction Ltd	4,495,693	Lawnboy Enterprises Ltd	79,790
Jaggaer LLC	234,028	Lead Pencil Studio	200,000
Jake & Daisey's Raw Pet Food Inc	33,890	LeBlevec Construction	141,698
James Corner Field Operations	33,527	Lec Quantity Surveying & Proj. Mgmt. Inc	117,286
Jardine, Paula	26,209	Len's Transportation Group Ltd	142,033
JFR Concrete Repairs & Waterproofing	777,892	Levellen Holdings Corp	663,867
Jim Pattison Lease	2,606,024	LexisNexis Canada Inc	119,059
Joanne Turner Brand Strategy	81,507	Liang You Book Co. Ltd	32,003
Jog-San Trucking Joga Singh Sandu	82,557	Liberate Leadership Coaching & Consulting	33,061
Johnson Controls LP	1,312,966	Librairie Monet	30,811
Joint Force Tactical Ltd	203,169	Library Bound Inc	1,121,311
Jordair Compressors Inc	33,593	Licker Geospatial Consulting Ltd	113,225
JR Virk Trucking Ltd	110,132	Lifesaving Society	38,780
JRS Engineering	44,179	Lifeworks (Canada) Ltd	582,967
JS Refrigeration Engineering Inc	29,861	Lin Haw International Co Ltd	99,414
JSI Telecom Division of Jatom Systems Inc	57,687	LinkedIn Ireland	53,436
Julie Hamilton & Associates Inc	42,158	Linnaea Nurseries Ltd	30,548
JUST Mechanical Ltd	911,439	Liquid Assets Distribution Ltd	77,870
K Dhillon Trucking Ltd Kanwarjit Singh Dhillon	90,215	LIV North Inc	171,287
K.S. Trucking	67,171	Livingston International Inc	56,596
Kahui Tautoko Consulting (Canada) Ltd	29,780	Lloyd Libke Law Enforcement Sales Inc	1,239,601
Kal Tire	274,758	Lock Block Ltd	197,771
Kanopy Inc	155,000	Logpoint Inc	25,969
Kasian Architecture Interior Design & Planning Ltd	585,948	London Drugs	27,073
Kathy McLaughlin & Associates	35,311	Lookout Housing and Health Society	160,352
Kendrick Equipment (2003) Ltd	63,179	Lordco Auto Parts	129,714
Kenny's Trucking	117,194	Lower Mainland Fast Freight Inc	61,208
Kent Metal Products Ltd	225,934	Lucent Quay Consulting Inc	30,159
Kerr Wood Leidal Associates Ltd	1,436,846	Luxton Construction Inc	942,624
Kerrisdale, Oakridge, Marpole Comm. Policing Ctr	180,725	Lynch, Almute	54,987
Keystone Environmental Ltd	65,052	Lyngsoe Systems Inc	48,636
KFT Fire Trainer LLC	1,001,516	M. Kevin Woodall Law Corporation	157,310
Khora Architecture + Interiors Inc	63,623	M. Van Noort & Sons Bulb Co Ltd	100,803
Kindred Construction Ltd	29,047	M2K Construction Ltd	48,300
Kinduct Technologies Inc	49,035	Macdonald Commercial Real Estate Svcs Ltd	110,988
Kinesik Engineered Products Inc	34,227	Mack Kirk Roofing & Sheet Metal Ltd	93,369
King Edward Avenue Limited LP	87,150	MacKay Boyar Law Corporation	33,600
King Hoe Excavating Ltd	9,425,464	Madden Fabrication	181,779

Magnet Forensics	27,049	Modo The Car Co-op	153,787
Mahil Trucking	145,962	Momentive Europe UC	43,937
Mainland Construction Materials ULC	4,015,933	Monaghan Golf Inc	1,792,437
Mainland Demo Contracting Ltd	480,023	Moneris	3,055,496
Malhi Janitorial Services Ltd	79,074	Moody's Canada Inc Moody's Investors Service	71,190
Mancorp Industrial Sales Ltd	29,771	Moresports British Columbia Society	78,750
Manulife Financial	489,568	Morga Excavation Inc	39,417
Maple Leaf Disposal Ltd	191,759	Morrison Hershfield Limited	218,259
Marathon Surfaces Inc	138,338	Mortal Coil Performance Society	94,670
Mariano, Verlynn-Ann	28,215	Mosaic	137,915
Marine Chrysler Dodge Jeep Ltd	110,936	Mosaic Yukon Holdings Ltd	52,075
Marine Roofing Repair & Maintenance Srvc. Ltd	169,192	Motion Industries (Canada), Inc	32,835
Mario's Gelati Ltd	51,772	Mott Electric GP	83,507
Mar-Tech Underground Services Ltd	78,187	MP Enterprises	47,004
Martin & Levesque Inc	284,526	MST (Jericho 2016) Limited Partners	80,824
MasonLift Ltd	39,170	Muddy River Technology Inc	149,731
Master Halco	27,656	Muncie's Golf Shop Ltd	1,564,224
Mcasphalt Industries Ltd	2,021,823	Municipal Pension Plan Province of BC	84,657,414
McCarthy Tetrault LLP	118,710	Museum of Vancouver Vancouver of Museum Soc	135,109
McCarthy Tetrault LLP In Trust	10,110,608	Musqueam Indian Band	160,392
McElhanney Ltd	377,002	Mustang Survival Inc	26,602
McGinn Engineering & Preservation Ltd	187,636	Nahanee Creative Inc	47,747
McGregor Hardware Distribution	79,939	Narwal Litigation in Trust	69,698
McRae's Environmental Services Ltd	4,899,193	National Association of City Transportation Officials	29,958
MD Charlton Co. Ltd	643,438	National Energy Equipment Inc	155,617
MDT Technical Services Inc	94,025	ND Graphics Inc	136,051
MEA Forensic Engineers & Scientists	43,979	Nedco A Division of Rexel Canada	104,829
Measure Masters	27,708	Neptune Technology Group	284,313
Mediation	37,422	New Line Hose & Fittings	115,994
Mediquest Technologies Inc	29,233	New Moon Excavating Ltd	185,719
Medteq Solutions CA Ltd	176,085	New Westminster Police Service	210,394
Mega Na, Inc	90,718	Newspaperdirect Inc	66,648
Meltwater News Canada Inc	51,230	Nichols, Wayne	128,697
Memory Express Inc	56,658	Nicholson, Terence	103,691
Mercer (Canada) Limited	39,375	Nick Milkovich Architects Inc	116,483
Meshline Manufacturing Inc	143,294	Nicoson Investment	357,057
Metal Supermarkets	174,577	Night Owl Bird Hospital	26,368
Metro Motors Ltd	3,089,059	Nilex Inc	30,400
Metro Testing & Engineering Ltd	72,053	Noggin IT Inc	84,496
Metro Vancouver Aboriginal Executive Council Soc	72,167	Nomadic Industries	26,446
Metro Vancouver Crime Stoppers	56,638	Norben Electric Ltd	79,839
Michelin North America (Canada) Ltd	944,615	Norquip Services Ltd	32,537
Micro Focus Software Solutions Canada Co	298,070	North West Environmental Group	28,979
Microserve, V8205	179,880	Northern Building Supply Ltd	551,510
Microsoft Canada Inc	4,547,201	Northern Business Intelligence	556,047
Midland Industrial Covers Ltd	34,093	Northland at Grouse, Limited Partnership	48,793
Midland's Workwear Plus	55,453	Northwest Gardening Services Ltd	39,192
Miki, Dr. Andrew	25,625	Northwest Hydraulic Consultants Ltd	63,115
Minister of Finance	22,877,178	Northwest Plastics Ltd	49,489
Minister of Finance DBA - BC On Line	34,500	Northwest Safework Solutions Inc	48,265
Minister of Finance FrontCounter BC	281,919	Norton Rose Fulbright Canada LLP	81,269
Minister of Finance Ministry of Citizens' Services	3,642,709	Nova Pole International Inc	1,004,570
Minister of Finance Ministry of Jobs, Economic	52,973	Nucor Environmental Solutions Ltd	52,990
Minister of Finance Ministry of Technology Innov'n	529,147	Nutech Facility Services Ltd	1,007,966
Minister of Finance Ministry of Transport	742,624	Nutrien AG Solutions (Canada) Inc	588,332
Minister of Finance Product Distribution Centre	137,178	Oakcreek Golf & Turf LP	656,358
Minister of Finance Tribunal Transformation	28,937	OCABC (Organized Crime Agency BC)	547,845
Mixer Systems Inc	32,362	Occam Video Solutions LLC Input-Ace	30,717
MIZA Architects Inc	47,725	Occupational First Aid Attendants Assocn of BC	84,957

Ocean Pipe A Division of Lehigh Hanson	981,811	PGP Contractors Ltd	235,596
Ocean Systems	31,165	Philip Ross Agencies Limited	191,025
OCLC, Inc	67,863	Phoenix Truck & Crane Ltd	38,880
Odgers Berndtson Canada Inc	45,910	PHS Community Services Society	31,110
Ofc. of McFarlane Biggar Archts. & Designers Inc	51,356	Pickering Safety	855,526
OK Tire Marine Drive	53,506	Pinton Forrest & Madden Group Inc	97,812
Olympic Projects Ltd	91,569	Pitney Works	62,333
On Side Restoration Services Ltd	373,531	PitneyWorks Prepaid	378,000
Onix Networking Canada Inc	46,799	Pizza Pizza Ltd	55,000
Open Road Toyota - Richmond	50,501	PL Technology Solutions	134,326
Open Text Corporation	92,241	Plateia Planning Inc	51,556
Open Water Coaching	26,460	Poirier, Raymond	277,966
OpenDataSoft LLC	36,500	Port Coquitlam & District Hunting and Fishing Club	101,567
OpenRoad Auto Group Limited	151,342	Poschner Construction (88) Ltd	2,104,997
Operator Electrical Incorporated	50,127	Postmedia Network Inc. Postmedia Payment Ctr	65,294
Operators Training School	38,225	Potluck Cafe Society	555,656
Opta Precise Services Ltd	80,021	Pottinger Gaherty Environmental Consultants Ltd	148,690
Oracle Canada ULC	217,778	Power Clean Inc dba PCI Products Company	36,206
Organic Villa Catering Ltd	243,991	Powershifter Digital Inc	35,175
Orion Electrical Systems	258,015	PowerWright Services Inc	45,703
Orkin Canada	59,560	PPG AC Canada Inc Dulux Paints	77,786
Otto Communications Otto Engineering Inc	30,202	PrairieCoast Equipment Inc	795,213
Outfront JCDecaux Street Furniture Canada LP	274,030	Premier Pacific Seeds Ltd	30,097
Outsystems Inc	106,121	Pretecs Networks Inc	29,611
Overdose Prevention Society	290,810	Price-Langevin & Associates	26,946
Overdrive Inc	1,524,899	Prime Corp Police Records Information Mgmt	1,780,564
P. Sekhon Trucking Ltd	1,656,398	Prism Engineering Ltd	41,927
P.S.I. Fluid Power Ltd	83,429	Proactive Hazmat & Environmental Ltd	113,317
Pace Solutions Corp	85,833	Profire Emergency Equipment Inc	893,677
Pacific Blasting & Demolition Ltd	26,923	Progressive Messenger Ltd	179,612
Pacific Boiler Ltd	73,100	Prolink Security Systems Inc	45,212
Pacific Bolt Manufacturing Ltd	90,271	ProQuest LLC	218,659
Pacific Centre Leaseholds Limited	1,471,960	Prostar Painting And Restoration Ltd	30,524
Pacific Crown Management Co. Ltd	1,646,775	Province of British Columbia Emergency Mgmt	45,911
Pacific Mattress Recycling Inc	701,396	PS Food Design Inc o/a 2 Guys with Knives	40,738
Pacific Northwest Raptors Ltd	284,897	PSE Equipment Ltd	32,225
Pacific Powertech Inc	141,510	Public Library Interlink	96,839
Pacific Safety Consulting Group Inc	105,680	Pulver Crawford Munroe LLP Labour & Empl. Lawyers	35,688
Padam Trucking	132,436	Purolator Inc	79,285
Paladin Technologies Inc	95,749	PWL Partnership Landscape Architects Inc	195,620
Pape, Jada-Gabrielle	193,563	Quadreal Property Group LP	34,003
Para Space Landscaping Inc	183,540	Qualichem Industrial Products Ltd	33,823
Paradigm Software	58,583	Quality Powder Coating Ltd	62,087
Parallax Industries Ltd	27,151	Quantum Lighting Inc	29,692
Parallel 49 Brewing Company Ltd	60,873	Quest Software Canada Inc	38,245
Parklane Systems Inc	61,473	R.F. Binnie & Associates Ltd	740,890
Parkside Property Management Ltd	109,906	Raincity Housing & Support Society	619,225
Parsons Inc	455,266	Rampart International Corp	167,322
Passive House Canada	120,169	Rasmussen Bindery	53,971
PayByPhone Technologies Inc	2,040,430	Rattan Trucking	90,997
PBX Engineering Ltd	55,280	Ravens Agri-Services & Products Inc	50,636
Peacekeeper Products International	30,864	Ray-Cam Co-Operative Association	387,685
Peel's Nurseries Ltd	40,080	RBC Investor Services Trust	133,215
Pembina Institute For Appropriate Development	35,000	RC Strategies Inc	177,381
Perkins+Will Canada Architects Co	946,980	RDH Building Science Inc	86,916
Peterbilt Pacific Inc	72,185	Read Jones Christoffersen Ltd	206,648
Petro-Canada Lubricants Inc	246,890	Receiver General for Canada Cndn Police College	67,120
Petro-Canada Superpass a Suncor Business	95,652	Receiver General for Canada Innov'n, Science	64,307
PFS Studio	387,653	Receiver General for Canada Statistics Canada	31,637

Receiver General of Canada	37,141,688	SFE Ltd	278,165
Receiver General of Canada The Commr., RCMP	1,243,123	SGM Custom Design & Fabrication Ltd	28,045
Reciprocal Consulting Kim van der Woerd	79,065	Sharc Energy Systems Inc	120,960
Redwood Plastics and Rubber Corp	32,471	Shaw Business	53,145
Regal Controls Limited	30,405	Shaw Cablesystems G.P.	105,527
Regehr Contracting Ltd	1,261,828	ShearForce Equipment Ltd	30,528
Reliable Mobile Hearing Testing	60,731	Sheran Trucking	140,509
Resilience Planning	93,405	Sherine Industries Ltd	216,616
Resolver Inc	96,254	Shirtland Drycleaners Ltd	873,341
Restwell Mattress Co. Ltd	140,987	Shon Group Realty	131,898
Revery Architecture	339,992	SI Systems Partnership	1,022,102
Richards Buell Sutton	121,395	Sigma Safety Corp	275,111
Richards Buell Sutton LLP, In Trust	110,493	Signals Design Group Inc	26,145
Richco Contracting Ltd	222,136	Silver City Galvanizing Inc	38,390
Richelieu Building Specialities	67,363	Simon Fraser University	99,397
Richelieu Hardware Ltd	44,249	Simon Fraser University SFU Centre for Dialogue	278,250
Richmond Chrysler Dodge Jeep Ltd	196,416	Singh, Dhillon Charan	151,895
Ricoh Canada Inc	490,758	Sino United Publishing (Can) Ltd	105,470
Rideau Recognition Solutions Inc	55,086	Sirsidynix (Canada) Inc	337,587
Rissling Services Ltd.	53,197	Skeans	50,290
Ristech Information Solutions Ltd	86,625	Skookum Yacht Services Inc	69,992
RJ & Associates Environmental Consulting Inc	88,431	Sky Spirit Studio	25,520
Roadway Traffic Products	395,737	SLR Consulting (Canada) Ltd	71,244
Rock-Crete Equipment Ltd	43,359	Smart City ITS Sales Ltd	70,359
RockDoc Corrections Consulting Inc	1,961,602	Smart Turner Pumps	93,208
Rocky Mountain Phoenix	81,767	Smith Bros & Wilson (BC) Ltd	24,376,786
Rocky Point Engineering	42,557	Smith Industries Ltd	38,041
Rogers	156,030	Smith Sport Optics Inc	25,910
Rollins Machinery Ltd	873,748	Smithrite Delivery Services Ltd	69,780
Roper Greyell LLP Barristers and Solicitors	1,057,641	SMS Equipment Inc	212,704
Rose Security Services Inc	98,945	Snap-On Tools	84,714
Ross Morrison Electrical Ltd	208,365	SNC-Lavalin Inc	177,025
Routesmart Technologies Inc	35,072	Society for Children and Youth of BC	37,553
Routeware Canada Inc	41,236	Soffid IAM S L C	42,800
Royal Mobile Auto Detailing Ltd	39,417	Softchoice LP	27,115
Russell Hendrix Foodservice Equip	53,383	Solutions Logiciels EDT Inc	115,976
Rust Investments Ltd	1,944,278	Somatic HVAC Solutions	92,321
Ryder Architecture	90,595	SonarSource SA	29,335
S & M Auto Import Serv	197,876	Source Office Furniture & Systems Ltd	60,874
S&P Global Canada Corp	53,235	South Vancouver Community Policing Ctr	236,834
Safe Software Inc	42,952	Southern Butler Price LLP	120,240
Saint Bernadine Mission Communications Inc	32,380	Southside Nissan	47,489
Sanderson Concrete Inc	62,377	Sowilo Battery Ltd	33,764
Sans Institute	68,512	Space2Place Design Inc	279,729
SAP Canada Inc	1,589,466	Spartan Controls Ltd	36,249
Sasco Contractors Ltd	26,295	Spatial Technologies (2017) Inc	121,573
Schmidt, Holly	43,536	Spears Sales & Service Ltd	36,231
SCL Contracting	32,261	Specialized Engineered Products Ltd	33,705
Scooby's Dog Waste Removal Service	62,631	Specimen Trees Wholesale Nurseries Ltd	127,903
Scott Special Project	20,200,371	Spectratec Services Group Inc	256,035
Scott, Julie Angeline	666,466	Sperling Hansen Associates	1,781,347
SCP Distributors Inc., Canada	65,423	SPI Health and Safety Inc	57,752
Sea To Sky Transfer	509,174	Spicers Canada ULC	32,658
Seaflex Inc	215,011	Sportball 0986001 BC Ltd	51,221
Secure Energy Services Inc	45,869	Squamish First Nation	129,928
Securiguard Services Ltd	6,707,085	SSQ Insurance Company Inc	148,539
Securitas Canada Limited	65,200	Stanley Park Ecology Society	166,632
SeeQuestor Ltd	253,141	Stantec Architecture Ltd	54,255
Sentis Market Research Inc	95,718	Stantec Consulting Ltd	554,510

Staples Business Advantage	469,758	The Neutral Zone Coaching & Consulting Srvcs	32,268
Steamwipe Ltd	52,106	The Organizational Culture Group Ltd	35,700
Steelguard Fence Ltd Continental Steel Ltd	28,853	The Pacific Forensic Mental Health Practice	39,085
Steer Davies Gleave North America Inc	38,628	The University of British Columbia Faculty of Med	306,114
Stem To Stern Marine Service	338,054	Thermal Environmental Comfort Association	47,999
Sterling Fence Co. Ltd	122,774	Thomas Downie Holdings Ltd	1,128,839
STI Transport Inc	170,405	Thomson Reuters Canada Limited	222,411
Stingray Business Inc	43,648	ThoughtFarmer Inc	188,724
Strata Plan BCS 3995-Capitol Residences	80,006	Thurber Engineering Ltd	723,981
Strata Plan EPS 1197	80,316	Titan Boats Ltd	30,566
Strata Plan EPS 2328	46,167	TK Elevator (Canada) Ltd	1,054,961
Strata Plan EPS 4621	35,975	TNG, a division of GPE Inc	25,902
Strata Plan LMS 1997	45,479	TNT Hay and Cattle Sales Ltd	44,434
Strathcona Community Centre Assocn	241,160	Today'S Books	29,398
Strathcona Community Safety Assocn	216,184	Toe-Hoe Leasing Ltd	533,688
Stresscrete Ltd	51,979	Tomko Sports Systems Inc	56,855
Sugden, Mcfee & Roos LLP	38,990	Total Fire Solutions	100,515
Summit Tools	68,769	Toter LLC	636,494
Sun Life of Canada Group Client Services	1,949,967	Tower Fitness Equipment Services Inc	88,069
Sunbelt Rentals of Canada Inc	56,494	Trainfo Corp	305,800
Suncor Energy Products Partnership	8,856,467	Trane Canada	221,003
Sunny Electronics Ltd	60,465	Traumatech	105,379
Super Save Fence Rentals Inc	101,704	Trev Deeley Motorcycles	1,376,469
Super Save Toilet Rentals Inc	355,331	Tribe Management Inc	277,075
Superior City Services Ltd	585,991	Tricom Building Maintenance Ltd	317,529
Superior Propane	69,813	Tritech Group Ltd	541,564
SupremeX Inc	60,707	Tsleil-Waututh Nation Treaty, Lands & Rscs. Dept	149,698
Sure Hazmat and Testing	50,623	Tsunami Solutions Ltd	126,000
Sustainable Watershed Designs Inc	122,317	Turner & Townsend CM2R Inc	25,305
Sybertech Waste Reduction Ltd	27,191	UAP Inc NAPA Auto Parts	766,173
Sysco Vancouver	1,106,546	UBS Industries	178,213
T. Moscone & Bros Ground Mtce. Ltd	52,374	Udemy, Inc	33,268
T. Rai's Trucking	34,670	Uline Canada Corporation	245,441
T. S. Trucking	186,608	Ulmer Contracting Ltd	125,475
Tacel Ltd	119,903	Ultra-Tech Cleaning Systems Ltd	88,187
Tanago Enterprises Inc	100,837	Unifirst Canada Ltd	49,499
Taramis Distributions Inc	35,742	Uniform Works Limited	51,288
Target Products Ltd	203,316	Union of BC Municipalities	64,489
Tarmac Grinding Ltd	294,653	United Library Services Inc	385,120
TDS West Systems Inc	685,605	United Rentals - Canada	706,302
Tec Floor Coverings Ltd	49,365	Universal Field Supplies Inc	75,673
Technical Safety BC	179,851	Uptime Industrial Inc	28,421
Telus Claims Department	106,734	Urban Access Solutions Inc	41,849
Telus Communications Inc	5,001,267	Urban Sawing & Scanning Co. Ltd	1,588,255
Telus Custom Security Systems	34,269	Urban Sustainability Directors Network	26,533
Telus Health Care Centres Inc	35,748	Urban Systems Ltd	242,084
Telus Mobility	26,727	Valid Manufacturing Ltd	316,762
Telus Security Solutions	65,047	Valley Traffic Systems Inc	82,994
Terminix Canada	431,884	Van Exer-Tech Services Inc	48,116
Terralink Horticulture Inc	76,044	Vancity Community Foundation	625,589
Tetra Tech Canada Inc	563,268	Vancouver Aboriginal Community Policing Ctr Soc	205,325
Texcan	26,178	Vancouver Aboriginal Friendship Centre Society	27,967
Textile Image Inc	38,426	Vancouver Art Gallery	160,604
TGK Irrigation Ltd	1,400,083	Vancouver Asian Film Festival Society	26,950
The 127 Society for Housing	145,590	Vancouver Axle & Frame Ltd	53,869
The Active Network Ltd	274,253	Vancouver Chinatown BIA Society	99,238
The Corporation of the District of Saanich	38,535	Vancouver Community Network	352,363
The Great Canadian Picnic Table	135,339	Vancouver eFasteners Tools & Supply	313,820
The Master Group Inc	64,311	Vancouver Fraser Port Authority Port of Vancouver	47,390

PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES

CITY OF VANCOUVER

Vancouver Hino Truck Sales Ltd	43,463	Western Aboriginal Harm Reduction Soc	26,115
Vancouver Holdings Ltd	108,620	Western Canada Blasting Ltd	28,125
Vancouver International Film Festival	109,092	Western Excavating	194,720
Vancouver Kidsbooks	86,495	Western Hydroblasting Inc	82,173
Vancouver Litigation Support Services Ltd	127,797	Western Marine Co	29,331
Vancouver Moving Theatre	57,009	Western Scale Co. Ltd	43,961
Vancouver Native Housing Society	93,873	Westerra Equipment LP	255,899
Vancouver Opera Association	637,797	Westland Insurance Group Ltd	117,021
Vancouver Regional Construction Assocn	36,729	Westmar Advisors Inc	52,761
Vancouver School Board	1,096,870	WestPark Parking Services (2015) Inc, In Trust	49,050
Vancouver Urbanarium Society	35,000	Westport Construction Group Inc	1,240,292
Vane Lawn & Garden Services (1981) Ltd	242,234	Westvac Industrial Ltd	177,193
Vanguard Global Services ULC	26,917	Westview Sales Ltd	69,171
Vanport Enterprises Ltd	191,658	Westwood Topsoil Ltd	37,428
Vantage Point Strategies Society	32,588	Wetdown Water Services	148,796
VDZ+A Consulting Inc. Van Der Zalm + Associates	158,393	White Cap Supply Canada Inc	110,266
Vector Corrosion Technologies Ltd	37,398	Whitehots Inc	183,070
Velvue Industrial Solutions Inc	119,260	Why Not Food Group Ltd	59,697
Ventana Construction Ltd	36,818	Wilco Civil Inc	2,591,294
Ventiv Technology Inc	32,639	Williams Machinery LP	311,803
Veratec Engineered Products Inc	176,570	Willis Canada Inc	6,767,738
Verint Americas Inc	461,821	Win Chemicals Limited	40,872
Versalift Canada Industries ULC	76,074	Wish Drop-In Centre Society	1,062,124
Vertech Elevator Services Inc	40,004	WMW Public: Architecture + Communication Inc	211,713
VertiGIS North America Ltd	44,792	Wolseley Canada Inc Wolseley Mechanical Group	205,231
Veterans Memorial Housing Society	67,305	Wong, Sammy Yan Chim	84,442
Viaduct Sheet Metal Ltd	30,617	Woollacott, Sarah	51,029
Viking Fire Protection Inc	861,994	Workers' Compensation Board of BC	19,633,078
Vimar Equipment Ltd	2,110,406	Worley Canada Services Ltd. Heritage Square	552,304
Viper Fuels Inc	26,018	WR Neufeld	114,547
Vital Link Ice Cream & Event Market	82,501	WSP Canada Inc	230,285
Volante Software Inc	35,903	Wurth Canada Ltd	35,620
VSO School of Music	65,422	X10 Networks	32,072
Walmart	29,845	Xerox Canada Ltd	41,605
Walter's Exotic Meats Ltd	72,373	Xylem Canada Company	60,919
Ward, Karen	71,820	Yaletown Mini Storage Ltd	39,520
Ward's Hydraulic Services	30,880	Yang-Myung Hotel Management Ltd	44,114
Warrington PCI ITF	2,988,266	Yard At A Time Concrete (1988) Ltd	61,714
Waste Connections of Canada Inc	28,159	Yen Bros. Food Service (2011) Ltd	597,982
Waste Management of Canada Corporation	1,001,690	Yeomen Property Maintenance & Renovation Ltd	806,605
Water Street Engineering Ltd	240,143	Young Anderson Barristers & Solicitors	100,736
Weber Supply Company Inc	1,658,872	Zeemac Vehicle Lease Ltd	530,330
Webir Automation & Control Service	37,695	ZG Communications Incorporated	110,171
Wesco Distribution Canada LP	1,125,973	Zoom Video Communications Inc	53,422
Wesco Industries Ltd	103,779		
Wesgroup Community Developments LP	87,885	Vendors > \$25,000	\$ 938,907,703
West Coast Alignment & Frame Ltd	50,991		
West Coast Electric Ltd	372,184	Vendors < \$ 25,000	17,952,043
West Creek Farms Ltd	35,728		
West End BIA	50,347	Total	<u>\$ 956,859,746</u>
Westburne West A Division of Rexel Canada	45,087		
Westend Coal Harbour Community Police Ctr	280,725		

The City prepares the schedule of payments based on actual disbursements processed through its Accounts Payable system. This provides assurance on completeness as the reported amounts are reconciled to the financial system payment records.

The schedule of payments is a "cash basis" listing. This figure therefore will differ significantly from the expenditures in the consolidated financial statements which are reported on an accrual basis resulting in timing differences. Furthermore, there are disbursements which are not considered expenditures including payments made to other taxing authorities, employee payroll deductions, debt principal and interest repayments. Conversely, there are expenditures which do not involve an actual disbursement (in addition to accruals) - grants offset by related revenues (e.g. Theatre operating grants) and holdbacks.

STATEMENT OF GRANT PAYMENTS

PREPARED IN ACCORDANCE WITH
THE FINANCIAL INFORMATION REGULATION
SCHEDULE 1, SECTION 7 (2)(b)

Cambie Village Business Association	\$ 468,512	Point Grey Village Business Association	200,000
Collingwood Business Improvement Assoc	222,961	Robson Street Business Association	655,441
Commercial Drive Business Society	595,000	South Granville Business Improvement Assoc	728,600
Davie Village Business Improvement Assoc	926,684	South Hill (Fraser Street) Business Association	155,000
Downtown Vanc. Business Improvement Assoc	5,352,000	Strathcona Business Improvement Association	691,240
Dunbar Village Business Association	155,250	Vancouver Chinatown Business Improvement Assoc	435,240
Gastown Business Improvement Society	739,850	Victoria Drive Business Improvement Assoc	192,000
Hastings Crossing Business Improvement Assoc	206,000	West Broadway Business Improvement Assoc	275,000
Hastings North Business Improvement Assoc	578,900	Yaletown Business Improvement Association	1,000,000
Kerrisdale Business Association	365,000		<u>15,255,091</u>
Kitsilano - 4th Avenue Business Association	440,000		
Marpole Business Association	195,440		
Mount Pleasant Commercial Improvement Soc	676,973		

221A Artist Run Centre Society	\$ 210,000	Dancing on the Edge Festival Society	26,500
605 Collective Dance Society	17,000	Diwali Celebration Society	13,500
A Better Life Foundation	7,000	Downtown Eastside Women's Centre	13,500
Access to Media Education Society	16,000	Doxa Documentary Film and Video Festival	28,000
Aeriosa Dance Society	27,820	Dr. Sun Yat Sen Garden Society	20,000
African Descent Society BC	8,000	Dumb Instrument Dance Society	35,000
African Friendship Society	27,000	Duplex Artists' Society	64,000
African Stages Association	1,500	Dusty Flowerpot Cabaret Society	7,000
Afro Van Connect Society	34,000	EarHand Gleaners Society	9,000
All My Relations Indigenous Society	25,000	East Van Arts & Culture Society	10,000
Allegra Chamber Orchestra Society	2,900	Eastside Culture Crawl Society	13,000
Alley Theatre Association	10,000	Edam Performing Arts Society	25,000
Amexem Reggae Cultural Society	9,000	Electric Company Theatre Society	35,000
Aphotic Theatre Society	8,000	Elektra Women's Choir	20,000
Arts Assembly Society	7,000	Erato Ensemble Society	4,380
Arts Club of Vancouver Theatre Society	172,000	Ethos Lab Educational Society	6,750
Artstarts In School	27,000	Federation of Russian Canadians	10,000
Asian-Canadian Special Events Association	29,945	Fight With a Stick Hybrid Performance Society	11,500
Association of Book Publishers of BC	23,000	Fillip/Projectile Publishing Society	11,000
ASTC Science World Society	105,000	Firehall Theatre Society	100,000
Axis Theatre Society	32,500	Flamenco Rosario	24,930
B.C. Chinese Music Association	30,411	Foolish Operations Society	12,000
Bard on the Beach Theatre Society	80,000	Friends of Chamber Music	4,762
Battery Opera Performing Arts Society	21,000	Frog Hollow Neighbourhood House	7,000
BC Artscape Society	75,000	Full Circle: First Nations Performance Society	100,000
BC Philharmonic Society	5,000	Future Leisure Performance Society	4,000
Beaumont Studios Artists Society	80,000	Gallery Gachet Society	59,000
Bill Reid Foundation	62,500	Good Noise Vancouver Gospel Choir	4,000
Blueridge Chamber Music Society	11,350	Great Lakes Networking Society of BC	7,500
Boca Del Lupo Theatre Society	52,000	Greater Vanc. Professional Theatre Alliance	45,000
Burrard Arts Foundation	17,000	Green Thumb Theatre	60,000
Canadian Alliance of Dance Artists BC Chapter	15,000	Grunt Gallery-Visible Arts Society	69,000
Canadian Int'l. Dragon Boat Festival Soc	9,000	H R MacMillan Space Centre Society	519,400
Canadian Latinx Theatre Artist	7,000	Hard Rubber New Music Society	17,900
Canadian Music Centre BC Region	31,500	Health Arts Society	25,000
Capilano Review Contemporary Arts Society	20,000	Highs and Lows Choral Society	7,000
Capture Photography Festival Society	5,000	Holy Crow Arts Society	21,460
Caravan World Rhythms Society	17,000	Hope in Shadows Society	7,500
Carnegie Community Centre	22,500	I. E. Artspeak Gallery Society	29,000
Carousel Theatre Society	32,000	Indian Summer Arts Society	51,380
Centre of Integration for African Immigrants	4,500	Instruments of Change Society	6,000
Children's Arts Umbrella Association	30,053	Italian Day Festival Society	7,000
Chinatown Today Society	5,000	ITSAZOO Productions Society	13,000
Chor Leoni Men's Choir	20,000	Jewish Community Ctr of Greater Vancouver	4,000
Cineworks Independent Filmmakers Society	36,000	Jewish Museum and Archives Of BC	4,000
Circuswest Performing Arts Society	10,000	Joe Ink Performance Society	12,000
City Opera Vancouver	19,350	Kababayang Pilipino of BC	3,000
Cloudscape Comics Society	2,000	Karen Flamenco Dance Society	18,480
Co. Erasga Dance Society	25,000	Karen Jamieson Dance Society	15,000
Coastal Jazz & Blues Society	90,000	Kickstart Disability Arts and Culture	31,000
Collingwood Neighbourhood House Society	5,000	Kidd Pivot Performing Arts Society	28,000
Comm. Arts Council of Vancouver Festival	15,000	Kinesis Dance Society	5,000
Compaigni V'Ni Dansi Society	36,220	Kitsilano Neighbourhood House	8,000
Contemporary Art Gallery Society of BC	75,000	Kokoro Dance Theatre Society	50,000
Craft Council of British Columbia	15,000	Kwi Awt Stelmexw (KAS Cultural Society)	17,500
Create Vancouver Society	9,000	Latincouver Business & Cultural Society	28,426
Creative BC	300,000	Le Centre Cultural Francophone	20,000
DanceHouse	48,647	Little Chamber Music Series That Could Soc	4,000

Little Mountain Gallery	59,000	Savage Production Society	25,000
Live Biennial of Performance Art Society	20,000	Screaming Weenie Productions Society	37,900
Love Intersections Society	10,000	Seagrass Music Society	4,500
Lumiere Festival Vancouver Society	4,000	Secret Lantern Society	13,200
Made in BC - Dance on Tour Society	18,000	Shan E Punjab Cultural And Heritage	3,000
Makeway Charitable Society	6,000	Sher Vancouver LGBTQ Friends Society	5,000
Malaspina Printmakers' Society	25,000	Simon Fraser Campus Radio Society	3,000
Mascall Dance Society	15,000	Some Assembly Arts Society	12,000
Medusa Theatre Society	5,000	Sophisticated Laughter Society	34,540
MENA Film Festival Society	5,000	Sound of Dragon Society	18,300
Miscellaneous Productions Society	27,000	Sound the Alarm: Music/Theatre Society	5,000
Monster Creative Productions	5,000	St. James Community Square Society	61,000
Mortal Coil Performance Society	5,000	Standing Wave Society	2,500
Movement Enterprises Society	12,250	Star System Curation Society	5,000
Museum of Vancouver	1,072,500	Still Moon Arts Society	22,000
Music In The Morning Concert Society	19,000	Subterranean Literary Collective Society	12,000
Music On Main Society	76,170	Taiwanese Canadian Cultural Society	6,000
Musica Intima Society	21,000	Tara Cheyenne Performance Soc	18,000
Nahualli Folklore Society	956	The 110 Arts Cooperative	50,000
New Forms Media Society	10,000	The Archive Printmaking Studio Society	10,000
New Orchestra Workshop Society	26,500	The Biting School Society	10,000
New Performance Works Society	20,000	The Chop Theatre Society	12,000
Newworld Theatre	34,500	The Geist Foundation	13,500
Norman Rothstein Theatre	50,000	The Greater Vanc. Alliance for Arts & Culture	45,000
NPC3 National Pilipino Canadian	10,000	The James Black Gallery Association	3,000
O.Dela Arts Society	5,000	The Kettle Friendship Society	4,000
OCW Arts & Publishing Foundation	8,500	The Only Animal Theatre Society	14,250
Open Access Foundation	20,000	The Plastic Orchid Factory	7,000
Or Gallery Society	34,000	The Toast Collective Arts Society	10,000
OURO Collective Society	9,000	The Vancouver Chopin Society	7,845
Out Innerspace Dance Theatre and Film Soc	17,000	The Writers' Exchange Society	3,000
Outsiders and Others Art Society	7,000	Theatre La Seizieme	35,000
Pacific Association of First Nations' Women	16,000	Theatre of Fire Society	4,500
Pacific Ballet BC Society	185,770	Theatre Replacement Society	25,000
Pacific Cinematheque	45,000	Theatre Terrific Society	15,000
Pacific Legal Education and Outreach Society	15,000	Time Will Tell Arts Society	5,000
Pacific Theatre	21,000	Touchstone Theatre Society	35,000
Phoenix Vocal and Performing Society	2,000	Turning Point Ensemble Society	32,480
Pink Ink Theatre Productions Association	20,000	Unibrow Arts Society	5,000
Pitt Gallery	16,000	Universal Gospel Choir	13,347
Playwright's Theatre Centre	45,000	Up In The Air Theatre Society	15,000
PosAbilities Association of BC	3,500	Urban Ink Production Society	60,180
Postmodern Camerata	5,800	UzumeTaiko Drum Group Society	3,500
Powell Street Festival Society	42,000	Vancouver Academy Of Music	57,963
Pride In Art Society	40,000	Vancouver Access Artists Run Centre	25,000
Productions 2PAR4 Society	8,000	Vancouver Adapted Music Society	7,000
Push Festival Society	87,276	Vancouver Art Gallery	2,166,000
Radix Theatre Society	10,000	Vancouver Arts Colloquium Society	4,000
Raven Spirit Dance Society	30,920	Vancouver Asian Canadian Theatre	25,000
re: Naissance Opera	9,440	Vancouver Asian Film Festival Society	43,400
Realwheels Society	30,000	Vancouver Asian Heritage Month Society	5,000
Red Gate Arts Society	20,000	Vancouver Bach Choir	49,111
Redshift Music Society	17,000	Vancouver Book and Magazine Fair Society	15,000
Reel Causes Society	4,000	Vancouver Brass Collective Society	4,000
Reel to Real	18,000	Vancouver Cantata Society	16,500
Rice and Beans Theatre Society	15,500	Vancouver Chamber Choir	22,440
Ruby Slippers Productions	15,000	Vancouver Choral Arts Society	8,000
Rumble Productions Society	30,000	Vancouver Comic Arts Association	6,500
Sad Magazine Publishing Society	7,500	Vancouver Community Gamelan Society	5,000

Vancouver Co-Operative Radio Education Soc	32,500	Vancouver Recital Society	46,265
Vancouver Creative Space Society	60,000	Vancouver Seniors' Singing Club Association	4,480
Vancouver Dance Centre Society	109,440	Vancouver Society For Early Music	56,600
Vancouver East Cultural Centre	175,000	Vancouver Symphony Society	1,087,282
Vancouver Folk Music Festival Society	80,000	Vancouver Tagore Society	11,000
Vancouver Hack Space (VHS)	5,000	Vancouver Tap Dance Society	9,625
Vancouver Improv Festival Society	2,000	Vancouver Theatresports League	5,000
Vancouver Independent Music Centre Society	6,000	Vantage Point Strategies Society	10,000
Vancouver Inter-Cultural Orchestra	30,120	Vetta Chamber Music Society	7,500
Vancouver Int'l. Bhangra Celebration Society	7,000	Vines Art Festival Society	25,000
Vancouver Intl. Ctr for Contemporary Asian Art	48,000	VISAFF South Asian Film Festival Society	2,500
Vancouver Int'l. Children's Festival	134,000	Visceral Visions Society	15,000
Vancouver Int'l. Dance Festival	35,000	VIVO Media Arts Ctr Satellite Video Exch Soc	37,500
Vancouver Int'l. Film Festival Society	313,829	VocalEye Descriptive Arts Society	30,000
Vancouver Int'l. Fringe Festival	40,000	VSO School of Music	11,876
Vancouver Int'l. Writers Festival Society	65,000	Wen Wei Dance Society	20,000
Vancouver Jewish Film Festival	10,000	WePress Community Arts Space Society	47,500
Vancouver Latin American Cultural Centre Soc	27,206	West Coast Feminist Literary Magazine Society	20,000
Vancouver Latin American Film Festival	18,000	Western Canada Community Projects Society	12,000
Vancouver Maritime Museum	400,000	Western Front Society	46,000
Vancouver Men's Chorus	13,366	Western Gold Theatre Society	10,000
Vancouver Moving Theatre	30,000	Western Theatre Conspiracy Arts Society	19,000
Vancouver Native Housing Society	30,000	Wise Social And Athletic Club	63,000
Vancouver New Music Society	32,000	Yarilo Contemporary Music Society	7,480
Vancouver Opera Association	238,869	Zee Zee Theatre	28,500
Vancouver Out On Screen Film and Video Soc	50,000		
Vancouver Poetry House	15,000		
Vancouver Pride Society	8,500		
Vancouver Pro Musica Society	740		
			<u>\$ 13,205,279</u>

211 British Columbia Services Society	\$ 38,468	Justice Education Society of BC	27,004
Aboriginal Mother Centre Society	75,000	Kitsilano Neighbourhood House	
Afro Van Connect Society	25,000	Empowered Westside Seniors	31,250
Atira Women's Resource Society	10,152	Neighbourhood Organization	93,765
Aunt Leah's Independent Lifeskills Society	58,178	Other	16,085
Battered Women's Support Services	64,250	Kiwassa Neighbourhood Services Assocn	
BC Association of Community	15,000	Community Small Grants Project	42,210
Big Brothers of Greater Vancouver	36,259	Eastside Youth Wellness	42,750
Big Sisters	44,345	Neighbourhood Organization	121,154
Boys And Girls Clubs of South Coast BC	58,165	Other	14,530
Britannia Community Centre Society	61,575	Seniors Program	10,000
Canadian Mental Health Association	21,600	Youth Program	37,388
Carnegie Community Centre	10,000	La Boussole, Centre Communautaire Societe	25,000
Cedar Cottage Food Network Society	13,400	Learning Disabilities Association of BC	25,376
Cedar Cottage Neighbourhood House (ANH)	118,778	Leave Out Violence (LOVE)	34,628
Coast Foundation Society (1974)	596,516	Little Mountain Neighbourhood House Soc	136,490
Collingwood Neighbourhood House Society	246,039	Living in Community Society	14,052
Crisis Intervention & Suicide Prevention Ctr of BC	29,364	Makeway Charitable Society	80,000
Disability Alliance BC Society	88,452	Marpole Neighbourhood House	101,616
Downtown Eastside Neighbourhood House	84,475	Marpole Oakridge Family Place	88,000
Downtown Eastside Women's Centre		Metro Vancouver Aboriginal Executive Council Soc	140,000
Chinese Seniors Outreach	52,492	Migrant Workers Centre BC Society	24,000
DEWC Drop-In Centre	40,000	Mission Possible Compassionate Ministries Soc	713,000
Indigenous Cultural Programming	6,500	Mom to Mom Child Poverty	25,000
Management & Administration	90,572	Mosaic - 3 Community Outreach Programs	66,123
DUDES Club Society	20,000	Mount Pleasant Family Centre Society	68,968
Dugout Drop-In Centre Society	40,600	Mt Pleasant Neighbourhood House	
Eastside Family Place Society	63,415	Family Resource Program	10,612
Embers	150,000	Indigenous Community Development	35,000
Equitas - International Centre	20,000	Neighbourhood Organization	88,495
Family Services of Greater Vancouver	83,759	Other	14,530
First Funds Society	45,400	Native Education Centre	67,000
First United Church Community Ministry Society	25,376	PACE - Providing Alt. Counselling & Educ'n. Soc	94,300
Four Eleven Seniors' Centre Society	60,000	Pacific Community Resources Society	108,000
Fresh Roots Urban Farm Society	65,780	Pacific Immigrant Resources Society	72,846
Frog Hollow Neighbourhood House		Pacific Legal Education and Outreach Society	10,000
Frames Films Program	25,000	Pacific Post Partum Support Society	8,842
Generating Connections	31,860	PeerNet BC	48,472
Neighbourhood Organization	107,757	PHS Community Services Society	20,000
Others	12,000	PLEA Community Services Society of BC	42,288
Youth Skills	22,192	PovNet Society	20,000
Gallery Gachet Society	20,000	QMUNITY	79,412
Good Night Out Vancouver	30,000	Raincity Housing & Support Society	20,000
Gordon Neighbourhood House (ANH)	102,352	Ray-Cam Community Association	10,000
Gr. Van. Law Students Legal Advice Society	29,352	Reach Community Health Centre	22,980
Hastings Crossing Business Improvement Assoc	15,000	Red Fox Healthy Living Society	45,000
Hastings Family Drop-In Enrichment Centre	30,452	Renfrew-Collingwood Seniors' Society	47,528
Hastings North Area Planning Association	8,250	S.U.C.C.E.S.S.	
Hastings North Business Improvement Assoc	35,400	Seniors QOL Program	20,828
Health Initiative for Men Society	35,000	Sam Sullivan Disability Foundation	25,000
Helping Spirit Lodge Society	25,376	Seniors Services Society of BC	32,888
Hogan's Alley Society	25,000	South Granville Seniors Centre	71,034
Hope in Shadows Society	40,300	South Vancouver Family Place	79,432
Immigrant Services Society of British Columbia	162,638	South Vancouver Neighbourhood House	
Inner City Safety Society (NICCSS)	31,401	Neighbourhood Organization	120,842
Japanese Community Volunteers Association	10,000	Other	17,267
Jewish Family Service Agency	16,120	Seniors Projects	50,472
Jewish Seniors Alliance of Greater Vancouver	10,000	Youth Action	20,000

Spinal Cord Injury BC	48,000	Vancouver School Board	332,000
Strathcona Community Centre Association	101,588	Vancouver Second Mile Society	
Street Youth Job Action	67,008	Downtown South NBHD Helpers	21,350
Supporting Women's Alternatives	30,000	DTES NHBD Helpers	33,300
The Aboriginal Front Door Society	65,650	DTES Seniors' Centre	64,154
The Access Pro Bono Society of BC	15,000	NBHD Helpers Chinese Outreach	33,972
The John Howard Soc.of the Lower Mainland of BC	17,255	Vancouver Women's Health	10,000
The Kettle Friendship Society	130,899	Vantage Point Strategies Society	122,655
The Kidsafe Project Society	60,710	Warriors Against Violence Society	25,000
The McCreary Centre Society	28,000	Watari Research Association	117,868
The Writers' Exchange Society	25,000	Wavefront Centre for Comm'n. Accessibility	10,560
Thunderbird Neighbourhood Association	40,800	West End Seniors' Network	99,520
TRAC - Tenant Resource & Advisory Centre	55,996	West Side Family Place Society	40,192
United We Can	469,100	Wish Drop-In Centre Society	193,600
Urban Native Youth Association	78,360	Women Against Violence Against Women	59,988
Vancity Community Foundation	70,000	Yarrow Intergenerational Society	45,000
Vancouver Aboriginal Community Policing Ctr Soc	20,000	YWCA Vancouver	
Vancouver Aboriginal Friendship Centre Society	45,000	Crabtree Corner	58,876
Vancouver Association for the Survivors of Torture	60,000	Single Mothers Support Services	21,976
Vancouver Community Network	5,302		<u>\$ 9,309,497</u>
Vancouver Native Health Society	10,000		
Vancouver Native Housing Society	10,000		

Aboriginal Mother Centre Society	\$ 26,842	South Vancouver Family Place	10,630
Association of Neighbourhood Houses BC	235,000	South Vancouver Neighbourhood House	
Brant Villa Daycare Society	26,842	Construction Project Mgmt Support	37,000
Britannia Community Centre Society		Poppins Preschool & Out of School Care	27,000
Britannia Out of School Care	27,000	Waverly Out of School Care	16,105
Eagles Daycare & Out of School Care	27,000	Spare Time Fun Centre Society	3,055
Grandview Terrace Child Care	27,000	Strathcona Community Centre Association	
Mt. Pleasant Community Centre	27,000	Out of School Care	27,000
Preschool	7,086	Preschool and Group Childcare Centre	27,000
Cedar Cottage Neighbourhood House (ANH)		Sunset Childcare Society	26,842
Beaconsfield	18,790	Sunset Community Association	55,832
Dickens Out of School Care	21,474	The Vancouver Society of Children's Centres	
Other	11,369	Atelier	19,800
Queen Alexandra	13,421	Bayshore	39,600
Cityreach Care Society	3,055	Dorothy Lam	39,600
Collingwood Neighbourhood House Society		International Village	39,600
COVID Recovery	10,000	Library Square	19,800
Duke Str. Preschool	27,000	Quayside	39,600
Grenfell	17,179	Sapphire	19,800
Reserve Operating	37,200	Sea Star	39,600
Sarah House Early Learning & Care Centre	26,842	Shaw Tower	19,800
Terry Tayler	17,400	The Charleson	19,800
Developmental Disabilities Association	39,600	The Junction Children's Centre	19,800
Developmental Disabilities Association	86,012	The Mark Children's Centre	19,800
False Creek Community Association	71,485	Vancouver Society of Children's Centre	124,000
Frog Hollow Neighbourhood House		West Village Children's Centre	39,600
Kidsworld School Age Care	27,000	Thunderbird Neighbourhood Association	23,192
Nootka Group Care	26,842	Tomorrow's Topkids Child Care Society	1,175
Satellite Daycare	27,000	Westcoast Child Care Resource Centre	352,000
Gordon Neighbourhood House (ANH)	21,474	YMCA of Greater Vancouver	
Kiwassa Neighbourhood Services Association	54,221	Gastown Parkades	60,000
L'Association de La Garderie	1,410	Nanook House	27,000
Little Mountain Neighbourhood House Society	53,860	Woodwards	27,000
McGregor Childcare Society	36,000	YWCA Vancouver	
Mt. Pleasant Neighbourhood House		Citygate Early Learning	26,842
Before & After School Care	23,621	Crabtree Corner	27,000
Daycare & Preschool	17,179	Emma's Early Learning	27,000
Kid's Peak Daycare	21,474	Leslie Diamond	39,600
Pacific Immigrant Resources Society	39,793		
Ray-Cam Community Association	27,000		
Shannon Daycare Society	27,000		
			\$ 2,549,944

221A Artist Run Centre Society	\$ 63,000	Gallery Gachet Society	11,900
A Better Life Foundation	10,000	Gastown Business Improvement Society	25,000
African Friendship Society	25,000	Greyhaven Exotic Bird Sanctuary	4,000
Alliance Francaise De Vancouver	227,500	Hard Rubber New Music Society	12,000
Artstarts In School	25,000	Hastings Crossing BIA	25,000
Association of Neighbourhood Houses	8,936	Hastings North Business	25,000
Atira Development Society	200,000	Helm Studios	12,000
Atira Women's Resource Society	687,628	Helping Spirit Lodge Society	35,580
Aunt Leah's Independent Lifeskills Society	24,500	Historic Joy Kogawa House Society	37,500
Bard On The Beach Theatre Society	2,800	Hope in Shadows Society	2,430
Battered Women's Support Services	51,752	Hoy Ping Benevolent Association	19,350
BC Artscape Society	1,114,350	I. E. Artspeak Gallery Society	24,500
BC Housing Management Commission	2,895,107	Italian Cultural Centre Society	6,000
BC SPCA	2,152	Kerrisdale Business Association	10,000
Beaumont Studios Artists Society	18,000	King George Parent Advisory Council	10,000
Blueridge Chamber Music Society	15,000	Kitsilano - 4th Avenue Business	25,000
Boca Del Lupo Theatre Society	4,000	Kitsilano Area Child Care Society	5,000
Cambie Village Business Association	25,000	Kiwassa Neighbourhood Services	18,296
Canada One Athletic Foundation	1,250	Kokoro Dance Theatre Society	15,000
Canadian Dolphin Swim Club	6,375	Kong Chow Benevolent Association	56,720
Canadian International Dragon Boat	5,000	Langara College Foundation	21,000
Carousel Theatre Society	25,000	Latincouver Business & Cultural Society	42,500
Catholic Street Missionaries Society	2,000	Little Mountain Neighbourhood	5,000
Chau Luen Kon Sol Society of Vancouver	10,000	Lord Roberts Pac	10,000
Children's Arts Umbrella Association	240,000	Lotus Light Charity Society	3,000
Chinese Cultural Centre of Greater Vancouver	25,000	Lu'ma Native BCH Housing Society	270,000
Christ Church Cathedral	8,000	Mah Society of Canada	500
Collingwood Business Improvement	10,000	Makeway Charitable Society	34,500
Collingwood Neighbourhood House Society	316,207	Malaspina Printmakers' Society	20,000
Commercial Drive Business Society	25,000	Marpole Business Association	10,000
Community Builders Group	200,000	Marpole Museum	8,460
Community Impact Real Estate Society	194,430	Marpole Neighbourhood House	15,000
Craft Council of British Columbia	12,315	McLaren Housing Society	2,700
Create Vancouver Society	94,348	Megaphone	3,000
Critter Care Wildlife Society	2,022	Metro Vancouver Aboriginal Exec. Council Soc	130,000
Croatian Cultural Centre	15,000	Mission Possible Compassionate Ministries Soc	4,000
Davie Village Business Improvement	25,000	Mount Pleasant Child Care Society -	10,892
Disability Alliance BC Society	50,975	Mount Pleasant Commercial	35,000
Downtown Eastside SRO Collaborative Society	97,500	Mount Pleasant Community	7,000
Downtown Eastside Women's Centre	45,000	Moves Move Us Association	2,050
Downtown Vancouver Business	50,000	MP Enterprises	86,994
Dr. Sun Yat Sen Garden Society	84,460	Mt. Pleasant Neighbourhood	3,200
DUDES Club Society	6,000	Museum of Vancouver	5,000
Dugout Drop-In Centre Society	9,400	Music BC Industry Association	17,000
Dunbar Village Business Association	10,000	Norman Rothstein Theatre	15,000
Duplex Artists' Society	25,000	Old Hastings Mill Store Museum	60,000
East Van Arts & Culture Society	10,600	Or Gallery Society	22,500
Eastside Culture Crawl Society	19,710	Osei-Duro Foundation	12,645
Eatart Foundation	20,000	Other Sights for Artists' Projects Association	56,947
Embers	51,690	Overdose Prevention Society	10,495
Employ to Empower Foundation Association	6,001	PHS Community Services Society	80,975
Environmental Youth Alliance	25,000	Point Grey Golf & Country Club	7,500
Exceeleration Multisport and Triathlon Society	5,000	Point Grey Village Business	10,000
Fillip/Projectile Publishing Society	8,000	Potluck Cafe Society	90,000
Firehall Theatre Society	1,364	Powell Street Festival Society	5,825
First United Church Community Ministry Soc	32,450	Pride In Art Society	15,300
Free Geek Community Technology Ctr Society	20,626	Robson Street Business Association	25,000
Frog Hollow Neighbourhood	4,110	Secret Lantern Society	20,000

SFU Centre for Dialogue	10,000	Vancouver East Cultural Centre	108,000
Societe Maison De La Francophonie	17,000	Vancouver Food Runners Society	32,000
South Granville BIA	25,000	Vancouver Foundation	45,000
South Hill (Fraser Street)	10,000	Vancouver Heritage Foundation	438,011
South Vancouver Neighbourhood House	11,669	Vancouver Independent Music Centre Society	20,500
Southlands Riding Club	5,000	Vancouver International Film Festival Society	60,000
Spinal Cord Injury BC	8,000	Vancouver International Marathon Society	1,250
Squamish First Nation	60,000	Vancouver International Sculpture	10,000
St Andrew's Wesley Church	2,965,900	Vancouver Japanese Language School & Hall	53,125
St. James Community Square Society	25,000	Vancouver Latin American Cultural	9,000
Stanley Park Ecology Society	11,666	Vancouver Maritime Museum	20,000
Still Moon Arts Society	20,000	Vancouver Masonic Centre Association	1,910,000
Strathcona Business Improvement Association	143,041	Vancouver Native Health Society	7,200
Strathcona Community Centre Association	4,000	Vancouver Opera Association	160,000
Streethome Vancouver Foundation	150,000	Vancouver Orphan Kitten Rescue Association	4,000
Sun Towers Holding Corp	2,875,415	Vancouver Police Historical Society	3,900
Tennis British Columbia	7,500	Vancouver Recital Society	25,000
Terminal City Glass Co-Op	9,000	Vancouver School Board	18,271
The 110 Arts Cooperative	480	Vancouver Seniors' Singing	8,000
The Access Pro Bono Society of BC	40,000	Vancouver Taiko Society	2,400
The Arts Club of Vancouver Theatre	15,000	Vancouver Women's Health	19,800
The Bloom Group Community	35,550	Victoria Drive Business	10,000
The James Black Gallery Association	1,100	Village Vancouver Transition Society	13,336
The Plastic Orchid Factory	15,200	Volleyball BC	3,750
The Vancouver Society of Children's	12,395	Watari Research Association	123,343
Theatre Under the Stars	16,000	WePress Community Arts Space Society	45,000
Trac Tenant Resource & Advisory Centre	80,000	West Broadway Business Improvement	10,000
UBC Faculty of Land and Food System	7,600	West Side Family Place Society	21,000
UBC - Faculty of Forestry	17,000	Westcoast Child Care Resource Centre	35,000
UBC - CSFS at UBC Farm	41,065	Western Front Society	7,600
Vancity Community Foundation	37,121	Whole Way House Society	50,000
Vancouver Aboriginal Friendship Centre Soc	143,300	Wish Drop-In Centre Society	45,756
Vancouver Aboriginal Transformative	3,500	Wongs' Benevolent Association	25,000
Vancouver Area Network of Drug	4,680	Working Gear Clothing Society	960
Vancouver Art Gallery	20,000	Yaletown Business Improvement	25,000
Vancouver Buddhist Temple	29,300	Yarrow Intergenerational Society	30,000
Vancouver Chinatown BIA Society	50,000	YMCA of Greater Vancouver	1,829
Vancouver Chinatown Foundation	140,000	YWCA Vancouver	5,209
Vancouver Chinese Pentecostal	5,000		
Vancouver Creative Space Society	3,700		
			\$ 19,243,239