



STATEMENT OF FINANCIAL INFORMATION 2022





CITY OF VANCOUVER

INCLUDING BOARDS AND COMMISSIONS

BRITISH COLUMBIA

STATEMENT OF FINANCIAL INFORMATION

DECEMBER 31, 2022

- **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', followed by a long, wavy horizontal line.

Julia Aspinall, BA, CPA, CMA
Director, Financial Services
Deputy Director of Finance
March 20, 2023

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 20, 2023

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CITY OF VANCOUVER

BRITISH COLUMBIA

CONSOLIDATED
FINANCIAL STATEMENTS

2022

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VANCOUVER CITY COUNCIL 2022 – 2026

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



MAYOR KEN SIM



REBECCA BLIGH



CHRISTINE BOYLE



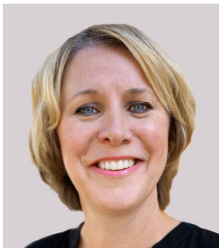
ADRIANE CARR



LISA DOMINATO



PETE FRY



SARAH KIRBY-YUNG



MIKE KLASSEN



PETER MEISZNER



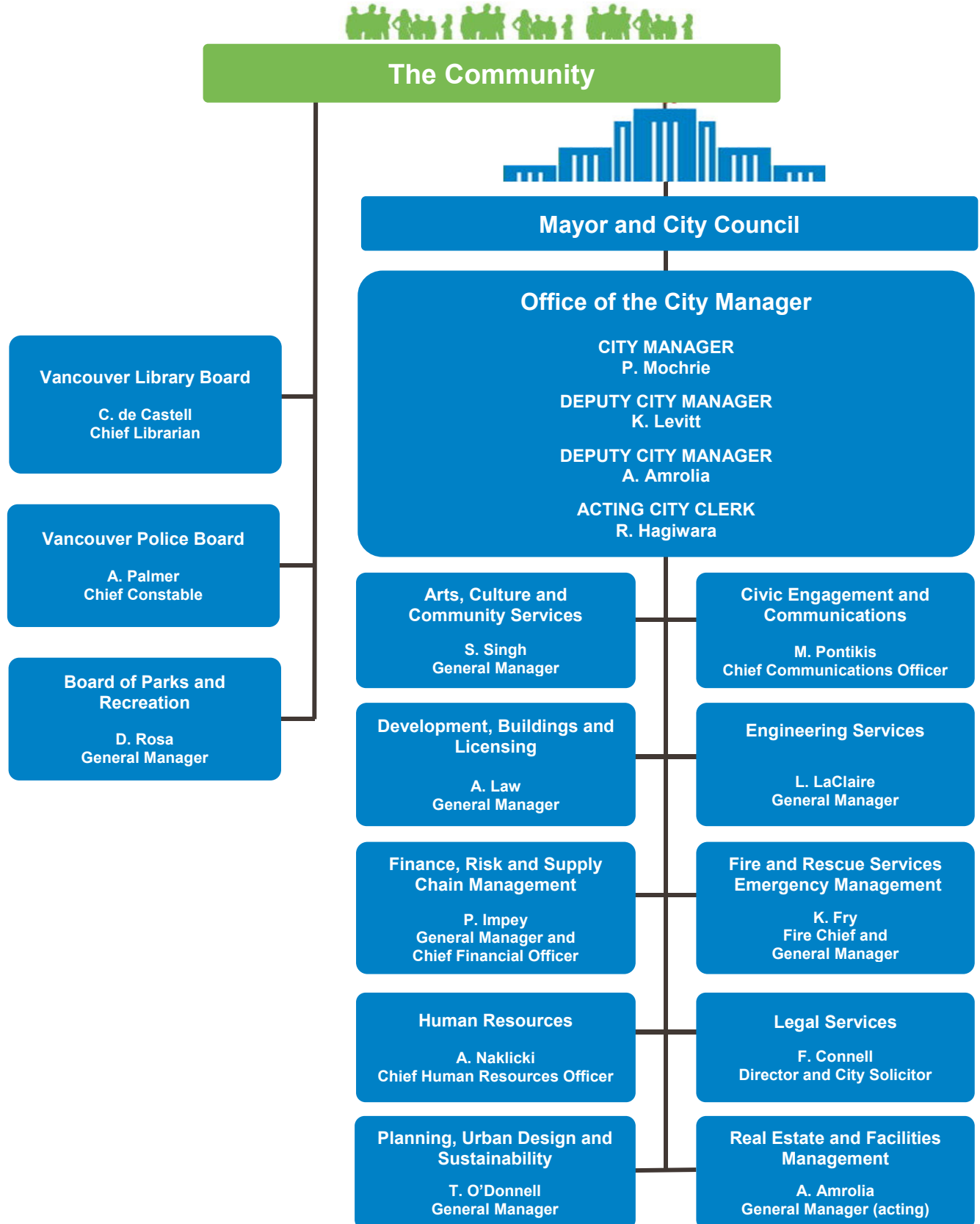
BRIAN MONTAGUE



LENNY ZHOU

CITY OF VANCOUVER ORGANIZATIONAL CHART

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



March 16, 2023**Mayor K. Sim and Members of Council**

It is our pleasure to submit the annual financial report for the City of Vancouver ("City") for the year ended December 31, 2022. The annual financial report provides an overview of the City's 2022 financial performance and includes the audited consolidated financial statements, Task Force for Climate-Related Financial Disclosures (TCFD) and Supplementary Financial Information. The consolidated financial statements include the financial position and results of operations of the City including its Boards and City-controlled entities.

The City is primarily governed by the Vancouver Charter; a statute enacted by the Legislature of British Columbia. The Vancouver Charter establishes the City of Vancouver as a municipal corporation, provides for its basic structure and operation, and sets out the City's main powers and responsibilities, including elections, public works, real property taxation and land use planning. In order to meet its responsibility for accountability and transparency, management maintains accounting, budgeting 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.

Budgeting: City staff prepare annual operating and capital budgets for Council's approval, and Council also considers an updated five-year financial plan each year. The annual budgets align with and reflect the long-term vision and mission of the City, Council's priorities, the four-year capital plan, established strategies and plans, and emerging issues. Council approved the 2022 annual operating and capital budget on December 7, 2021.

Internal Control Framework: In 2021, Council established the Office of the Auditor General to add additional oversight to the City's performance management and efficiency of business processes. The newly created office enhances the City's existing accountability framework, which includes the City's existing Internal Audit division – responsible for performing financial audits to assess the effectiveness of internal controls and the Finance, Risk, and Supply Chain Management department – responsible for developing financial policy and overseeing corporate functions including supply chain, risk management, financial planning, accounting and treasury.

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. As required by the Vancouver Charter, the Statement of Financial Position and Statement of Operations must be audited by an appointed chartered professional accountant firm and a report must be made available to Council on or before the thirtieth day of April. The 2022 annual report is scheduled to be presented to Council on March 29, 2023.

The City's consolidated 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.

At the onset of COVID-19 outbreak, management took a conservative approach to the fiscal planning to mitigate the pandemic uncertainties through deferring projects, delaying hiring and implementing furloughs, drawing on the general revenue stabilization reserve, and looking for cost efficiencies to mitigate higher tax increase that would have been required in order to balance the operating budget. The lifting of restrictions early in 2023 allowed the City to resume operations and service levels to full capacity. Although most of the affected revenue streams have recovered including Parking and Recreation programs over the prior year, it has not recovered to pre-COVID

REPORT OF THE DIRECTOR OF FINANCE

levels. Furthermore, both local and global economies experienced pent up global demands exacerbated by supply chain disruptions, low employment levels and high interest rates creating significant inflationary cost pressures on the City's finances. Despite these challenges, the City remains optimistic of its financial position.

Consolidated Financial Position

(\$Millions)	2022	2021	Change
Financial assets	\$ 3,777.6	\$ 3,286.6	\$ 491.0
Liabilities	2,529.9	2,346.6	183.3
Net financial assets	1,247.7	940.0	307.7
Non-financial assets	8,026.0	7,781.3	244.7
Accumulated Surplus	\$ 9,273.7	\$ 8,721.3	\$ 552.4

The City's consolidated financial position captures the total assets and liabilities of entities controlled by the City of Vancouver as at December 31 2022. The net financial assets, calculated as financial assets less liabilities, improved by \$307.7 million resulting in a net financial asset position of \$1,247.7 million (2021 - \$940.0 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 2022 by \$244.7 million, bringing the total to \$8.0 billion. The increase is the net result of tangible capital asset additions in the year less disposals and amortization expense.

The City's overall consolidated financial position, represented by accumulated surplus, improved by \$552.4 million in 2022 resulting in an ending balance of \$9.3 billion (2021 - \$8.7 billion). Accumulated surplus is primarily comprised of investment in tangible capital assets of \$7.0 billion (2021- \$6.8 billion), as well as reserve balances set aside for specific purposes of \$1.7 billion (2021 - \$1.5 billion) and fund balance of \$532.4 million (2021 - \$400.6 million).

Consolidated Results of Operations

(\$ Millions)	2022 Budget	2022	2021
Revenues	\$ 2,163.4	\$ 2,452.3	\$ 2,352.6
Expenses	1,967.1	1,899.8	1,769.2
Annual surplus	\$ 196.3	\$ 552.4	\$ 583.4

The City consolidated statement of operations is showing evidence of the City's recovery from the negative impacts of the pandemic is stable with results similar to prior year with continued improvements in program fees and parking. The year-over-year improvement in revenue due to the lifted COVID-restrictions aligned with the higher expenses as service and staffing levels increased from 2021 with the re-opening of facilities and programs at full capacity levels.

Year over Year Change

Consolidated revenues of \$2.5 billion increased by \$99.7 million over 2021 primarily due to re-opening of facilities and programs, property taxes, Empty Homes Tax (EHT) and investment income offset by reduction in developer contributions. Significant year over year changes in revenues include the following:

- \$73.5 million increase in property taxes and utilities as part of annual rate increases.
- \$51.8 million increase in program fees as a result of the resumption of the Pacific National Exhibition annual fair, civic theaters' event bookings, parks admissions and community center activities.
- \$42.5 million increase in EHT rate increase.
- \$27.2 million increase in investment income due to favorable interest rate returns.
- \$12.5 million increase in parking revenue recovery.
- (\$75.0) million decrease in contributed assets for land and buildings from developers for childcare and affordable housing.
- (\$36.1) million decrease in government transfers including reduction in CMHC Rapid Housing Initiative grant for the purchase of hotels to be converted to affordable housing.

Consolidated expenses of \$1.9 billion increased by \$130.6 million over 2021 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:

- \$56.2 million increase in wages, salaries and benefits due to hires to support re-opening of facilities, over-time from higher attrition in Engineering and Fire, and retro wage settlement.
- \$60.4 million increase in supplies, materials and equipment to support facilities re-opening and increased costs for operations and utilities.
- \$15.5 million increase in contracted services due to re-opening of facilities and returning of pre-pandemic service levels.

The City's consolidated revenues exceeded expenses resulting in an annual surplus of \$552.4 million (2021-\$583.4 million). The surplus was primarily due to contributed tangible capital assets from developers totalling \$310.0 million, empty homes tax revenue to be invested into affordable housing initiatives of \$68.9 million, government transfers of \$94.5 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 2022 operating, capital and property endowment budgets as approved by Council on December 7, 2021 and adjusted to comply with Canadian public sector accounting standards for inclusion in the Consolidated Statement of Operations.

Consolidated revenues of \$2.5 billion were higher than budgeted revenues by \$288.9 million due primarily to contributed assets received from developers and senior government transfers and unbudgeted Empty Homes Tax. Significant budget to actual variances include the following:

- \$81.3 million higher than budgeted in government transfers, grants and cost recoveries for COVID, non-market housing initiatives and capital infrastructure improvements.
- \$70.5 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.
- \$68.9 million higher than budgeted tax revenues due to unbudgeted Empty Homes Tax to be used for affordable housing initiatives.
- \$31.6 million higher than budgeted investment income due to favorable interest rate returns.
- \$20.9 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.

Consolidated expenses of \$1.9 billion were \$67.3 million lower than budgeted expenses due primarily delays on capital projects. Significant budget to actual variances include the following:

- \$68.5 million lower than budgeted due to delay and timing difference in capital budget spend on affordable housing programs and grants.

REPORT OF THE DIRECTOR OF FINANCE

In total, the City's annual consolidated surplus of \$552.4 million exceeded the budgeted annual surplus of \$196.3 million by \$356.2 million. The annual consolidated surplus will be utilized and transferred to various reserves for debt repayments, restricted capital investments in affordable housing initiatives and community amenities, and continued investments in infrastructure assets to build a resilient City in a changing economic landscape.

Tangible Capital Assets

Consolidated capital additions totalled \$455.0 million in 2022 and are comprised of the following:

(\$Millions)	2022
Land and improvements	\$ 101.1
Buildings and leasehold improvements	112.7
Vehicles and other equipment	25.8
Computer systems	23.1
Infrastructure	
Streets and structures	75.7
Water system	27.7
Sewer system	60.7
Assets under construction	28.2
	<u>\$ 455.0</u>

Infrastructure replacement and improvements of \$164.1 million were added in 2022. Land and improvement additions include \$30.8 million in road dedications, \$22.3 million in properties acquired for social housing and \$3.4 million in park improvements. Building additions include \$96.8 million acquired for social housing, affordable housing and single room occupancy. Vehicle and other equipment additions primarily consisted of heavy truck and light duty truck. PNE rides and site improvements of \$0.4 million were also included in the equipment category. Computer system includes end of life replacement and additions of hardware of \$18.6 million and software applications of \$5.8 million.

Debt

During the year, the City issued \$2.0 million of debt, repaid \$0.8 million of debt and amortized \$0.7 million of debt premium resulting in a total outstanding debt of \$1,013.7 million. At the end of 2022, the City has sinking fund debt reserves of \$402.0 million for future repayments.

(\$Millions)	2022	2021	Change
Long term debt	\$ 1,013.7	\$ 1,013.2	\$ 0.5
Less: Sinking fund reserves	(402.0)	(423.2)	21.2
Net long term debt	<u>\$ 611.7</u>	<u>\$ 590.0</u>	<u>\$ 21.7</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 2022 was \$197.1 million.

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 2022, these specific purpose reserves totalled \$1,691.8 million, a net increase of \$231.5 million over 2021. 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. Due to the COVID-19 pandemic, the City has utilized this reserve to offset the financial impact to balance revenue shortfall in both 2020 and 2021. At the end of 2022, the balance in the reserve is \$199.4 million of which \$84.8 million of permit revenue was set aside for work in progress and another \$38.1 million in emerging risks and other commitments. This leaves the City with \$76.5 million of uncommitted reserve balance or 5.5% of non-utility budgeted revenue compared to a desired target of 16%.
- 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 \$66.6 million, with the remaining capacity of 5.1 million tonnes (18.0% of total capacity) to be utilized by 2036. During the year the reserve increased by \$2.9 million to \$70.9 million as a result of operating surplus, interest revenue and recoveries from Metro Vancouver of \$11.8 million offset by closure and operating capital expenditures of \$8.9 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 \$8.8 million to \$72.0 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 \$33.6 million in 2022. Expenditures in 2022 were \$24.8 million related to fleet and equipment purchases.

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

- The Affordable Housing Reserves increased by a net amount of \$52.3 million to \$284.3 million, due primarily to Empty Homes Tax revenues committed to planned affordable housing initiatives.
- Community Amenity contributions from developers totaled \$126.4 million (2021 - \$52.6 million). Transfers and expenditures of \$33.5 million (2021 - \$22.7 million) for capital projects brought the year-end Community Amenities Reserve balance to \$552.2 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 \$20.8 million to \$116.2 million, due primarily to a transfer of \$27.6 million from Revenue Fund annual surplus and \$4.0 million from Gas Tax funding.

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

- A net transfer of \$2.1 million comprises of transfers for insurance, public art, and social and cultural including Hastings Park. The balance for Special Revenue and Programs decreased to \$168.4 million.

Future Debt Repayment – for future debt repayments

- A net transfer of \$9.6 million to provide funding for future debt issues increased the Future Debt Repayment Reserves with a balance of \$36.5 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 2022 over 2021 as it continues to recover from the pandemic. Although the pandemic restrictions subsided in 2022, its implications on pent up demand, global supply chain disruptions and low employment level created inflationary pressures and increasing interest rates not seen for many years. The repercussions of inflationary pressures along with a constrained labor market resulted in cost escalations and delays of major capital projects. As such, the City continues to exercise prudent management and financial discipline in anticipation of budgetary pressures.

When developing its long-term financial plan, the City has maintained a commitment to strong financial discipline and strategic management of debt to ensure that capital investments will not unduly burden through debt servicing, operating costs and asset lifecycle costs. Identifying the financial and debt capacity up front ensures that capital planning is developed in a fiscally prudent manner that considers the City's long-term financial health, credit ratings and future impacts on tax and fee payers. Furthermore, The City has a broad range of long-term plans (e.g., community plans and public benefit strategies) and service strategies (e.g., affordable housing, transportation, climate mitigation and adaptation, healthy communities) that span 10-25 years. These plans and strategies serve to guide the City's 10-year Capital Strategic Outlook, which presents the long-term needs for strategic capital investment in critical infrastructure and amenities. They provide the foundation for the City's long-term service and financial planning.


The City's 2022 financial position remains healthy and is reflected in recent credit ratings updates. In February 2023, S&P Global Ratings, and in December 2022, 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.

As the economic conditions remain unsettled, the City keeps to its financial sustainability guiding principles:

- live within our means,
- consider long-term implications in all decisions,
- maintain stable and predictable revenue stream,
- keep debt at manageable level and
- build in flexibility and contingencies for emerging priorities and opportunities.

These guiding principles were strong pillars to support the City through the significant and unforeseen impacts of pandemic but also position the City to its achieve long-term goals and maintain ongoing financial sustainability and resilience to deliver on Council and Board (Park, Library, Police) priorities.

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, 2022
- 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, 2022, 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.

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. KPMG Canada provides services to KPMG LLP.



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 16, 2023

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

	2022	2021
FINANCIAL ASSETS		
Cash and cash equivalents (Note 2)	\$ 900,532	\$ 1,146,611
Investments (Note 3)	2,631,633	1,900,173
Accounts receivables (Note 4)	243,459	237,705
Lease agreement receivables (Note 5)	1,950	2,094
	<u>3,777,574</u>	<u>3,286,583</u>
LIABILITIES		
Accounts payable and accrued liabilities (Note 6)	568,974	558,885
Deferred liabilities (Note 7)	167,920	164,695
Mortgage and loan agreement (Note 8)	5,911	7,801
Debt (Note 9)	1,013,687	1,013,163
Deferred revenue (Note 10)	773,452	602,028
	<u>2,529,944</u>	<u>2,346,572</u>
NET FINANCIAL ASSETS	<u>1,247,630</u>	<u>940,011</u>
NON-FINANCIAL ASSETS		
Inventory and prepaids	31,197	29,024
Tangible capital assets (Note 11)	7,994,880	7,752,224
	<u>8,026,077</u>	<u>7,781,248</u>
ACCUMULATED SURPLUS (Note 12)	<u>\$ 9,273,707</u>	<u>\$ 8,721,259</u>

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

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

	2022 Budget	2022	2021
	(Note 15)		
REVENUES			
Property taxes, penalties and interest (Notes 13(e) and (g))	\$ 1,008,086	\$ 1,082,144	\$ 982,108
Utility fees	356,385	362,571	338,501
Program fees	135,579	132,115	80,359
License and development fees	91,481	112,415	110,806
Parking	101,189	92,855	80,383
Government transfers (Note 16)	83,331	94,463	130,607
Cost recoveries and donations	38,352	108,498	116,830
Investment income	27,054	58,676	31,454
Rental, lease and other	60,850	74,347	66,561
Bylaw fines	21,577	23,137	25,427
Developer contributions	239,448	309,948	384,949
Gain on sale of real property	-	1,110	4,604
	<u>2,163,332</u>	<u>2,452,279</u>	<u>2,352,589</u>
EXPENSES			
Utilities	353,425	367,639	336,271
General government	319,336	221,908	204,029
Police protection	382,414	387,922	377,197
Fire protection	156,660	164,703	157,024
Engineering	232,238	227,141	218,991
Planning and development	77,524	80,845	78,909
Parks and recreation	239,326	236,028	195,825
Arts, culture and community services	144,450	153,010	141,495
Library	61,687	60,635	59,438
	<u>1,967,060</u>	<u>1,899,831</u>	<u>1,769,179</u>
ANNUAL SURPLUS	<u>196,272</u>	<u>552,448</u>	<u>583,410</u>
ACCUMULATED SURPLUS (Note 12)			
Beginning of year	<u>8,721,259</u>	<u>8,721,259</u>	<u>8,137,849</u>
End of year	<u>\$ 8,917,531</u>	<u>\$ 9,273,707</u>	<u>\$ 8,721,259</u>

See accompanying Notes to Consolidated Financial Statements

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

	2022 Budget	2022	2021
	(Note 15)		
Annual surplus	\$ 196,272	\$ 552,448	\$ 583,410
Acquisition of tangible capital assets	(517,937)	(319,856)	(364,498)
Contributed tangible capital assets	-	(135,186)	(220,901)
Amortization of tangible capital assets	207,077	206,929	205,326
Loss (gain) on disposal of tangible capital assets	-	4,347	(2,239)
Proceeds on sale of tangible capital assets	-	1,110	4,606
	(310,860)	(242,656)	(377,706)
Change in inventory and prepaids	-	(2,173)	(3,648)
CHANGE IN NET FINANCIAL ASSETS	(114,588)	307,619	202,056
NET FINANCIAL ASSETS			
Beginning of year	940,011	940,011	737,955
End of year	\$ 825,423	\$ 1,247,630	\$ 940,011

See accompanying Notes to Consolidated Financial Statements

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

	2022	2021
CASH PROVIDED BY (USED IN):		
Operating Transactions		
Annual surplus	\$ 552,448	\$ 583,410
Items not involving cash		
Amortization on tangible capital assets	206,929	205,326
Amortization of debt premium	(721)	(721)
Contributed tangible capital assets	(135,186)	(220,901)
Loss (gain) on sale of tangible capital assets and real property	4,347	(2,239)
Recognition of deferred revenue	(130,475)	(197,243)
Change in non-cash items		
Other financial assets and liabilities	4,479	(249,799)
Change in deferred liabilities	3,225	(339)
Change in inventory and prepaids	(2,173)	(3,648)
	<u>502,873</u>	<u>113,846</u>
Financing Transactions		
Debt, mortgage and loan issues	2,000	100,000
Debt, mortgage and loan repayments	(2,645)	(149,154)
Deferred revenue receipts	301,899	134,054
	<u>301,254</u>	<u>84,900</u>
Capital Transactions		
Acquisition of tangible capital assets	(319,856)	(364,498)
Proceeds of sale of tangible capital assets	1,110	4,606
	<u>(318,746)</u>	<u>(359,892)</u>
Investing Transactions		
Net sale (purchase) of investments	(731,460)	165,871
	<u>(731,460)</u>	<u>165,871</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(246,079)	4,725
CASH AND CASH EQUIVALENTS		
Beginning of year	1,146,611	1,141,886
End of year	<u>\$ 900,532</u>	<u>\$ 1,146,611</u>

See accompanying Notes to Consolidated Financial Statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Tabular amounts in \$000s)
Year Ended December 31, 2022

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.

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 3.0% in the 2022 tax reference year (2021 – 3.00%) based on the property’s assessed value. Revenue is recognized within the fiscal year when collectability is assured.

(d) Expenses

Expenses are recognized in the period when the City receives goods or services.

1. SIGNIFICANT ACCOUNTING POLICIES – Continued

(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's 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) Receivables

Accounts receivable and other receivables are initially recognized at the cost of the loan and are annually re-assessed to determine whether a provision should be established to determine the net recoverable value. Provisions and changes due to revaluation of the receivables are recognized in the Consolidated Statement of Operations.

(g) 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:

	Years
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. The City manages and controls various works of art and non-operational historical cultural assets including artifacts, paintings and sculptures located at City sites and public display areas. These assets are not recorded as tangible capital assets and are not amortized. Costs for public art are expensed in the period they are incurred.

(ii) Inventory and prepaids

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

1. SIGNIFICANT ACCOUNTING POLICIES – Continued

(h) 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.

(i) 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.

(j) Loan Guarantees

Loan guarantees are considered contingent liabilities and are not recognized as a liability by the City until it is determined that it is likely that the borrower will default and a reasonable estimate of the amount can be made.

(k) 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.

(l) 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.

(m) 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.

1. SIGNIFICANT ACCOUNTING POLICIES – Continued

(m) Use of Estimates – Continued

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.

(n) 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.

2. CASH AND CASH EQUIVALENTS

	2022	2021
Cash	\$ 865,808	\$ 1,146,611
Cash equivalents	34,724	-
	<u>\$ 900,532</u>	<u>\$ 1,146,611</u>

Cash and cash equivalents includes short term deposits, bonds, and treasury bills. As at December 31, 2022, the City had \$34.7 million (2021 – nil) in cash equivalents that yielded an annual return of 4.25% to 4.27%.

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:

2022:

	Cost	Fair Market Value	Asset Mix	Interest Rates	Maturity
Bonds	\$1,589,856	\$1,479,449	60%	0.78% - 5.35%	0 - 29 years
Treasury Bills and Term Deposits	1,041,777	1,042,063	40%	2.33% - 5.95%	0 - 1 year
Total	<u>\$2,631,633</u>	<u>\$2,521,512</u>	100%		

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%		

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Tabular amounts in \$000s)
Year Ended December 31, 2022

4. ACCOUNTS RECEIVABLES

	2022	2021
Accrued interest	\$ 24,390	\$ 7,584
Employee advances	8	372
Local improvement receivables	1,005	1,512
Property taxes receivables	91,500	71,399
Rental and lease receivables	3,593	5,489
Trade and other receivables	78,277	111,811
Utility receivables	44,686	39,538
	<u>\$ 243,459</u>	<u>\$ 237,705</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.

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2022	2021
Payroll liabilities	\$ 83,526	\$ 99,368
Property tax advance deposits and receipts	132,624	130,323
Other advance deposits and receipts	90,086	77,262
Trade and other liabilities	262,738	251,932
	<u>\$ 568,974</u>	<u>\$ 558,885</u>

7. DEFERRED LIABILITIES

	2022	2021
Deferred employee benefit liabilities (a)	\$ 89,324	\$ 94,831
Landfill closure and post-closure costs (b)	66,583	57,887
Contaminated sites (c)	6,827	6,788
Accrued interest on long term debt	5,186	5,189
	<u>\$ 167,920</u>	<u>\$ 164,695</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Tabular amounts in \$000s)
Year Ended December 31, 2022

7. DEFERRED LIABILITIES – Continued

(a) Deferred Employee Benefit Liabilities

The City has accumulated \$62.0 million (2021 - \$62.6 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, 2022 uses the following valuation assumptions:

	2022	2021
Discount rate	3.02%	2.90%
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

	2022	2021
Sick leave gratuity	\$ 35,720	\$ 35,226
Deferred vacation	13,750	13,375
Non-vested accumulating sick leave	26,512	25,592
Long term disability	17,561	19,820
Other post-employment benefits	23,516	23,006
	117,059	117,019
Unamortized actuarial loss	(27,735)	(22,188)
	<u>\$ 89,324</u>	<u>\$ 94,831</u>

Reconciliation of deferred employee benefit liabilities:

	2022	2021
Accrued benefit obligation, beginning of the year	\$ 117,019	\$ 116,993
Current service cost	7,714	9,592
Interest cost	3,421	3,560
Actual benefits paid	(20,590)	(15,361)
Actuarial loss	9,495	2,235
Accrued benefit Obligation, end of the year	117,059	117,019
Unamortized actuarial loss	(27,735)	(22,188)
	<u>\$ 89,324</u>	<u>\$ 94,831</u>
Deferred employee benefit liabilities, end of the year	<u>\$ 89,324</u>	<u>\$ 94,831</u>

7. DEFERRED LIABILITIES - Continued

(b) Landfill Closure and Post-Closure Costs

The City has accumulated \$70.9 million (2021 - \$68.0 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:

	2022	2021
Closure date	2036	2036
Years of post-closure maintenance	30	30
Total capacity (million tonnes)	28.3	28.2
Future closure costs (million)	\$96.1	\$89.5
Future post closure costs (million)	\$116.6	\$107.6
Present value of future costs (million)	\$128.1	\$112.7
Deposited to date (million tonnes)	23.2	22.5
Utilization of total capacity to date	82.0%	79.8%
City's share of liability	63.4%	64.3%
Discount rate	3.02%	2.90%
Inflation rate	2.00% to 5.00%	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.

(c) Contaminated Sites

The City accrued \$6.8 million (2021 - \$6.8 million) for estimated costs to remediate properties that are not in productive use where contamination exceeds environmental standards. The estimated amount is based on internal professional site assessments and/or third party environmental reports. Given the estimate is based on a number of assumptions at a given point in time including inflation rates, calculations on volume, and contingencies required, actual costs may vary. Estimated costs are reviewed periodically when new information is presented and assessed whether the conditions of the contamination have substantially changed.

8. MORTGAGE AND LOAN AGREEMENT

- (a) The mortgage agreement for \$1.7 million (2021 - \$2.1 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 2022 was \$0.1 million (2021 - \$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 \$32.0 million (2021 - \$34.9 million). The facility bears interest at the bank prime rate minus 0.25% and is due on demand. As at December 31, 2022, \$4.2 million (2021 - \$5.7 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:

2023	\$	381
2024		384
2025		392
2026		401
2027		138
Loan agreement		4,215
Total	\$	5,911

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Tabular amounts in \$000s)
Year Ended December 31, 2022

9. DEBT

Debenture debt is shown at its face amount.

Maturing in	Total
2023	\$ 110,760
2024	105,764
2025	90,769
2026	90,773
2027	85,778
Thereafter	508,362
Subtotal Debt Issue	992,206
Unamortized Premium	21,481
Total	\$ 1,013,687

Interest rates payable on the principal amount of the debentures range from 1.40% to 4.58% per annum (2021 - 1.40% to 4.07%). The weighted average interest rate on total external debt to maturity is 3.15% (2021 - 3.08%). Total interest paid in 2022 on debt amounted to \$29.4 million (2021 - \$32.0 million). Reserve for debt retirement at December 31, 2022 amounted to \$402.3 million (2021 - \$423.2 million) (note 12) resulting in an unfunded external debt balance of \$611.4 million (2021 - \$590.0 million).

10. DEFERRED REVENUE

Deferred revenue is comprised of the following:

	2021	Contributions and Interest	Recognized as Revenue	2022
Development cost levies				
City-wide	\$ 300,490	\$ 221,206	\$ (67,785)	\$ 453,911
Area-specific	97,489	15,518	(6,867)	106,140
	397,979	236,724	(74,652)	560,051
Prepaid leases	174,820	11,756	(6,117)	180,459
Government Transfers	22,163	100	(10,891)	11,372
Other	7,066	53,319	(38,815)	21,570
	\$ 602,028	\$ 301,899	\$ (130,475)	\$ 773,452

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Tabular amounts in \$000s)
Year Ended December 31, 2022

11. TANGIBLE CAPITAL ASSETS

	Balance beginning of year	Additions net of transfers	Disposals	Balance end of year
Cost				
Land	\$ 2,485,727	\$ 76,654	\$ (170)	\$ 2,562,211
Landfill and land improvements	353,912	24,491	-	378,403
Buildings and building improvements	1,991,527	111,372	(11)	2,102,888
Leasehold improvements	101,331	1,376	-	102,707
Vehicles, equipment and furniture	440,494	22,979	(5,735)	457,738
Computer systems	296,034	23,093	-	319,127
Library books and materials	41,786	2,808	-	44,594
Infrastructure				
Streets and structures	3,567,928	75,652	(1,193)	3,642,387
Water system	890,729	27,687	(3,286)	915,130
Sewer system	1,706,574	60,681	(4,768)	1,762,487
Assets under construction	85,751	28,249	-	114,000
Total Cost	11,961,793	455,042	(15,163)	12,401,672
Accumulated amortization				
Landfill and land improvements	209,380	10,603	-	219,983
Buildings and building improvements	630,953	44,524	-	675,477
Leasehold improvements	35,089	5,893	-	40,982
Vehicles, equipment and furniture	286,354	24,248	(4,409)	306,193
Computer systems	237,313	21,450	-	258,763
Library books and materials	29,745	2,314	-	32,059
Infrastructure				
Streets and structures	2,064,300	68,619	(575)	2,132,344
Water system	240,421	10,811	(1,827)	249,405
Sewer system	476,014	18,467	(2,895)	491,586
Accumulated amortization	4,209,569	206,929	(9,706)	4,406,792
Net book value				
Land *	2,485,727	76,654	(170)	2,562,211
Landfill and land improvements	144,532	13,888	-	158,420
Buildings and building improvements	1,360,574	66,848	(11)	1,427,411
Leasehold improvements	66,242	(4,517)	-	61,725
Vehicles, equipment and furniture	154,140	(1,269)	(1,326)	151,545
Computer systems	58,721	1,643	-	60,364
Library books and materials	12,041	494	-	12,535
Infrastructure				
Streets and structures	1,503,628	7,033	(618)	1,510,043
Water system	650,308	16,876	(1,459)	665,725
Sewer system	1,230,560	42,214	(1,873)	1,270,901
Assets under construction	85,751	28,249	-	114,000
Net Book Value	\$ 7,752,224	\$ 248,113	\$ (5,457)	\$ 7,994,880
Net Book Value (2021)	\$ 7,374,518	\$ 380,073	\$ (2,367)	\$ 7,752,224

*The Assessed Value of land is \$30.9 billion (2021- \$24.5 billion)

Additions include contributed tangible capital assets - buildings \$83.3 million, land \$48.9 million, infrastructure \$3.0 million.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Tabular amounts in \$000s)
Year Ended December 31, 2022

12. ACCUMULATED SURPLUS

	2022	2021
Investment in tangible capital assets	\$ 6,996,763	\$ 6,753,462
Prepaid lease revenue not yet recognized	(181,625)	(151,689)
Reserve for Sinking Fund debt retirement - statutory	393,439	314,166
Reserve for Sinking Fund debt retirement - non-statutory	8,846	109,078
Reserves (a)	1,691,830	1,460,330
Fund balances (b)	532,374	400,607
Obligations to be funded from future revenues (Note 7)	(167,920)	(164,695)
	<u>\$ 9,273,707</u>	<u>\$ 8,721,259</u>

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

	2021	Transfer To	Transfer From	Change During Year	2022
Financial Stabilization					
Deferred Employee Benefits	\$ 62,570	\$ -	\$ (608)	\$ (608)	\$ 61,962
General Revenue Stabilization	162,187	48,499	(11,281)	37,218	199,405
Solid Waste Capital	67,967	11,825	(8,894)	2,931	70,898
Utility Rate Stabilization	31,346	13,425	(386)	13,039	44,385
Other	7,139	-	-	-	7,139
	<u>331,209</u>	<u>73,749</u>	<u>(21,169)</u>	<u>52,580</u>	<u>383,789</u>
Asset Management					
Golf Course and Artificial Turf	3,171	556	(997)	(441)	2,730
Plant and Equipment	63,152	33,616	(24,817)	8,799	71,951
Streets Capital Maintenance	17,458	1,210	(1,205)	5	17,463
	<u>83,781</u>	<u>35,382</u>	<u>(27,019)</u>	<u>8,363</u>	<u>92,144</u>
Future Capital					
Affordable Housing	232,017	76,020	(23,749)	52,271	284,288
Capital Facilities and Infrastructure	95,375	32,079	(11,242)	20,837	116,212
Community Amenities	459,277	126,399	(33,473)	92,926	552,203
Parking Sites	54,254	6,401	(5,948)	453	54,707
Pedestrian and Cycling	7,024	424	(3,838)	(3,414)	3,610
	<u>847,947</u>	<u>241,323</u>	<u>(78,250)</u>	<u>163,073</u>	<u>1,011,020</u>
Special Revenue and Programs					
Childcare Endowment	17,723	395	(525)	(130)	17,593
Community Amenity Operations	11,371	415	(492)	(77)	11,294
Donations	17,126	4,031	(1,723)	2,308	19,434
Emerging Neighbourhood	10,000	-	-	-	10,000
Insurance	25,691	2,822	(8,074)	(5,252)	20,439
Outstanding Commitments	18,773	5,701	(11,753)	(6,052)	12,721
Public Art	18,639	1,621	(1,305)	316	18,955
Social and Cultural	28,210	3,253	(127)	3,126	31,336
Other	22,956	14,290	(10,636)	3,654	26,610
	<u>170,489</u>	<u>32,528</u>	<u>(34,635)</u>	<u>(2,107)</u>	<u>168,382</u>
Future Debt Repayment	26,904	9,591	-	9,591	36,495
	<u>\$ 1,460,330</u>	<u>\$ 392,573</u>	<u>\$ (161,073)</u>	<u>\$ 231,500</u>	<u>\$ 1,691,830</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Tabular amounts in \$000s)
Year Ended December 31, 2022

12. ACCUMULATED SURPLUS - Continued

(b) Fund balances are comprised of:

	2021	Change During Year	2022
Revenue Fund	\$ 26,239	\$ -	\$ 26,239
Capital Fund	7,735	54,690	62,425
Capital Financing Fund	192,195	13,368	205,563
Property Endowment Fund	157,627	32,148	189,775
Vancouver Affordable Housing Endowment Fund	(8,091)	33,403	25,312
Harbour Park Development Ltd.	(11)	-	(11)
Vancouver Civic Development Corp.	11,957	117	12,074
Hastings Institute Inc.	264	7	271
Pacific National Exhibition	(7,274)	(2,564)	(9,838)
City of Vancouver Public Housing Corporation	(271)	320	49
Vancouver Economic Commission	1,422	528	1,950
Parking Corporation of Vancouver	322	(72)	250
	382,114	131,945	514,059
Eliminations on consolidation	18,493	(178)	18,315
	<u>\$ 400,607</u>	<u>\$ 131,767</u>	<u>\$ 532,374</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 five priority areas, totalling \$305.0 million. To date, \$131.4 million has been utilized leaving \$173.6 million in remaining contractual rights. Contractual rights arise from the normal course of business and are not reflected in the consolidated financial statements until revenues or assets are received. Revenues under these contractual rights are expected to be recognized over the next four years as part of the City's capital plan activity. The following table summarizes the contractual rights of the City assuming no counter-party default for future assets:

Infrastructure Priority Area:

	Shared Cost Revenue
Affordable Housing	\$ 6,521
Green Infrastructure & Climate Change	58,765
Rapid Transit & Transportation Infrastructure	67,573
Social & Community Infrastructure	26,815
Parks & Recreation	13,916
	<u>\$ 173,590</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
2023	\$ 24,549
2024	19,161
2025	16,703
2026	13,806
2027	11,546
	<u>\$ 85,765</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 37 Class A and 18 Class B shares issued and outstanding at December 31, 2022). 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 \$25.4 million during the year (2021 - \$22.4 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 227,000 active members and approximately 118,000 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, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The City paid \$86.1 million (2021 - \$84.4 million) for employer contributions while employees contributed \$72.4 million (2021 - \$68.2 million) to the plan in 2022.

The next valuation will be as at December 31, 2024, with results available in 2025.

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, 2022, 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 \$20.4 million (2021 - \$25.7 million) for potential claims (note 12(a)).

(e) Property Assessment Appeals

As at December 31, 2022, 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, 2022

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, 2022	\$16,637
S.U.C.C.E.S.S. Affordable Housing Society as at March 31, 2022	\$44,427

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

	2022	2021
Taxes collected by the City:		
Property and business taxes	\$ 1,965,262	\$ 1,840,433
Payment in lieu of taxes	30,305	31,754
Local improvement levies	420	519
	<u>1,995,987</u>	<u>1,872,706</u>
Less taxes remitted to:		
Province of British Columbia - School Taxes	715,424	690,272
South Coast British Columbia Transportation Authority	148,137	150,622
B.C. Assessment Authority	21,606	22,173
Metro Vancouver	28,561	27,428
Municipal Finance Authority	115	103
	<u>913,843</u>	<u>890,598</u>
Net Taxes for Municipal Purposes	<u>\$ 1,082,144</u>	<u>\$ 982,108</u>

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:

	2022	2021
Vancouver Agreement	\$ 1,047	\$ 1,495
Cemetery Perpetual Care	9,838	9,015
General	472	466
	<u>\$ 11,357</u>	<u>\$ 10,976</u>

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, 2022

15. BUDGET

The Budget information presented in these consolidated financial statements is based upon the 2022 operating, capital and property endowment budgets as approved by Council on December 7, 2021 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	2022
Approved Budgeted Revenues	
Operating Budget	\$ 1,747,418
Capital Budget	285,175
Property Endowment Operating Budget	52,310
Other City of Vancouver funds	11,551
Vancouver Affordable Housing Endowment Fund	12,214
Pacific National Exhibition (1)	67,594
Other City of Vancouver Reporting Entities	3,125
	<u>2,179,387</u>
PSAB Revenue Adjustments	
Interfund revenue eliminated	(16,055)
Budgeted Revenues as presented in financial statements	<u>\$ 2,163,332</u>
Expenses	
Approved Budgeted Expenditures	
Operating Budget	\$ 1,747,418
Capital Budget	276,975
Property Endowment Operating Budget	52,311
Other City of Vancouver funds	11,550
Vancouver Affordable Housing Endowment Fund	12,214
Pacific National Exhibition (1)	61,539
Other City of Vancouver Reporting Entities	3,125
	<u>2,165,132</u>
PSAB Expenses Adjustments	
Operating Budget PSAB expense adjustments (2)	128,843
Capital asset expenditures	(517,937)
Amortization of tangible capital assets	207,077
Interfund expense eliminated	(16,055)
	<u>(198,072)</u>
Budgeted Expenses as presented in financial statements	<u>\$ 1,967,060</u>
Annual Surplus	<u>\$ 196,272</u>

Note:

(1) Revised from Vancouver Budget 2022 amounts to align PNE's budget with the City's reporting period ending December 31, 2022. 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, 2022

16. GOVERNMENT TRANSFERS

Government transfers reported on the Consolidated Statement of Operations are comprised of the following:

	Budget Program	2022	2021
By Source			
Federal			
Canadian Mortgage Housing Corporation Rapid Housing Initiative	Capital	\$ 10,592	\$ 62,041
P.N.E Infrastructure Program	Capital	6,084	-
Canada Infrastructure	Capital	2,713	3,990
Zero Emission Vehicle Infrastructure Program	Capital	502	315
Other capital	Capital	644	372
Other operating	Operating	561	360
Mountain View Cemetery Field of Honour	Capital	-	1,115
		<u>21,096</u>	<u>68,193</u>
Provincial			
Revenue Sharing	Operating	19,692	18,088
Licensed Childcare Space	Capital	11,475	-
COVID Safe Restart Grant	Operating	9,180	9,676
BC Housing non-market housing operating subsidies	Operating	7,004	5,161
Climate Action Program	Capital	4,910	72
Federal Gas Tax Fund	Capital	2,033	3,978
COVID emergency response	Operating	1,323	3,359
Library	Operating	1,252	1,240
Other operating	Operating	1,078	1,044
Other capital	Capital	518	2,056
		<u>58,465</u>	<u>44,674</u>
South Coast British Columbia Transportation Authority			
Major Road Network and Bike	Capital	6,149	5,304
Operations and maintenance	Operating	5,603	3,487
Major Road Rehabilitation	Capital	1,710	6,625
Street signal and lighting rehabilitation	Capital	1,440	2,324
		<u>14,902</u>	<u>17,740</u>
		<u>\$ 94,463</u>	<u>\$ 130,607</u>
By Budget Program			
Capital		\$ 48,770	\$ 88,120
Operating		45,693	42,487
		<u>\$ 94,463</u>	<u>\$ 130,607</u>

In 2022, the City has a balance of \$11.4 million (2021 - \$22.2 million) in deferred revenue (note 10) where the City has been provided a government transfer and the stipulations have not yet been met. Included in this deferred revenue as at December 31, 2022 is \$10.7 million (2021 - \$21.3 million) of funding related to an agreement with the Canada Mortgage Housing Corporation (CMHC) signed in 2021 as part of its Rapid Housing Initiative. Under this agreement, CHMC contributed \$83.3 million for the acquisition of land and construction of affordable multi-residential housing. Eligible costs include conversion costs, pre-development and pre-construction costs in relation to the development of affordable housing units.

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, 2022

	General Government	Police Protection	Fire Protection	Engineering	Utilities	Planning & Development	Parks & Recreation	Arts, Culture & Community Services	Library	2022 Consolidated	2021 Consolidated
Revenues											
Property taxes, penalties and interest	\$ 1,082,144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,082,144	\$ 982,108
Utility fees	13	-	-	1	362,543	-	-	14	-	362,571	338,501
Program fees	645	1,947	1,023	135	215	-	105,772	21,756	622	132,115	80,359
License and development fees	109,968	-	-	2,215	232	-	-	-	-	112,415	110,806
Parking	54,386	5	-	24,290	-	-	13,091	1,083	-	92,855	80,383
Government transfers	37,263	-	792	10,890	5,873	1,323	6,089	30,778	1,455	94,463	130,607
Cost recoveries and donations	16,437	29,465	14,421	11,879	25,797	1,829	3,825	2,535	2,310	108,498	116,830
Investment income	58,547	-	-	-	-	-	-	129	-	58,676	31,454
Rental, lease and other	41,165	-	84	11,257	1,409	1	7,939	11,184	1,308	74,347	66,561
Bylaw fines	22,986	-	-	-	-	-	115	36	-	23,137	25,427
Developer contributions	134,747	-	7	43,251	18,094	-	9,932	103,917	-	309,948	384,949
Gain on sale of tangible capital assets	1,110	-	-	-	-	-	-	-	-	1,110	4,604
	1,559,411	31,417	16,327	103,918	414,163	3,153	146,763	171,432	5,695	2,452,279	2,352,589
Operating Expenses											
Wages, salaries and benefits	123,253	316,820	144,165	102,085	66,759	68,294	124,405	51,854	43,237	1,040,872	984,681
Contract services	15,877	27,743	6,018	11,574	24,483	7,104	13,369	8,599	2,420	117,187	101,655
Supplies, material and equipment	54,926	30,579	7,911	30,308	228,002	5,436	68,023	72,519	8,059	505,763	445,330
Debt charges	-	510	1,006	5,759	13,437	-	4,957	3,125	286	29,080	32,187
	194,056	375,652	159,100	149,726	332,681	80,834	210,754	136,097	54,002	1,692,902	1,563,853
Amortization	27,852	12,270	5,603	77,415	34,958	11	25,274	16,913	6,633	206,929	205,326
	221,908	387,922	164,703	227,141	367,639	80,845	236,028	153,010	60,635	1,899,831	1,769,179
Annual Surplus (Deficit)	\$ 1,337,503	\$ (356,505)	\$ (148,376)	\$ (123,223)	\$ 46,524	\$ (77,692)	\$ (89,265)	\$ 18,422	\$ (54,940)	\$ 552,448	\$ 583,410

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**SUPPLEMENTARY
FINANCIAL
INFORMATION

UNAUDITED**

COVID-19 SAFE RESTART GRANT UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2022

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 to support local governments 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 half of the approved funding of \$9,675,786 in 2021. The remaining half of the grant 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 and eligible expenses applied against the grant.

	<u>2022</u>	<u>2021</u>
Balance, beginning of the year	\$ 5,312	\$ -
COVID-19 Safe Restart Grants approved	-	19,352
Less eligible costs incurred:		
Community Centers	1,955	4,461
Parks & Recreation	1,264	3,417
Shelters	298	2,190
Street Cleaning	638	2,075
Community Outreach	346	1,312
Fire Support	111	266
Park Encampment	-	319
	<u>4,612</u>	<u>14,040</u>
Balance, end of year	<u>700</u>	<u>5,312</u>

REVENUE FUND – SCHEDULE OF FINANCIAL ACTIVITIES UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2022

	2022 Budget	2022	2021
REVENUES			
Property taxes, penalties and interest	\$ 1,008,085	\$ 1,082,144	\$ 982,108
Utility fees	356,522	362,909	338,803
Programs fees	65,996	65,167	45,536
License and development fees	91,461	111,595	110,787
Parking	75,355	67,325	59,928
Government Transfers	27,673	41,041	42,487
Cost recoveries and donations	50,348	72,205	68,678
Investment income	13,830	26,347	14,240
Rental, lease and other	36,571	46,749	44,098
Bylaw fines	21,577	23,137	25,427
	<u>1,747,418</u>	<u>1,898,619</u>	<u>1,732,092</u>
EXPENDITURES			
Utilities	291,867	296,903	274,114
General government	202,675	161,228	144,760
Police protection	370,641	375,753	365,534
Fire protection	150,295	159,234	150,014
Engineering	107,343	118,175	107,687
Planning and development	77,463	76,033	75,638
Parks and recreation	144,148	143,130	132,538
Arts, culture and community services	102,044	106,930	112,374
Library	54,842	53,597	52,221
	<u>1,501,318</u>	<u>1,490,983</u>	<u>1,414,880</u>
ANNUAL SURPLUS	<u>246,100</u>	<u>407,636</u>	<u>317,212</u>
DEBT, TRANSFERS AND OTHER			
Debt principal repayments	(1,324)	(1,186)	(1,198)
Transfers			
Net transfers to other funds	(244,355)	(282,783)	(254,685)
Net transfers to reserves	(421)	(126,853)	(60,529)
Change in obligations to be funded from	-	3,186	-
Future revenue	-	-	(800)
	<u>(246,100)</u>	<u>(407,636)</u>	<u>(317,212)</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, 2022

	2022 Budget	2022	2021
Program fees			
Parks and recreation	\$ 43,113	\$ 40,556	\$ 32,032
Arts, culture and community services	18,021	20,027	8,903
Library	826	622	749
Police	2,123	1,947	1,877
Fire	750	1,028	867
Other	1,163	987	1,108
	<u>\$ 65,996</u>	<u>\$ 65,167</u>	<u>\$ 45,536</u>
License and development fees			
License fees	\$ 21,249	\$ 22,287	\$ 21,804
Engineering fees	11,919	10,397	11,518
Trade permits	15,094	19,048	15,550
Development and building permits	35,059	30,798	53,909
Rezoning fees	5,625	7,524	5,489
Other fees	2,515	21,541	2,517
	<u>\$ 91,461</u>	<u>\$ 111,595</u>	<u>\$ 110,787</u>
Parking			
On street parking	\$ 63,445	\$ 52,486	\$ 47,913
Parks	8,492	10,540	8,447
Civic Theatre	971	1,033	393
Other	2,447	3,266	3,175
	<u>\$ 75,355</u>	<u>\$ 67,325</u>	<u>\$ 59,928</u>
Government Transfers			
Police	\$ -	\$ -	\$ 40
Fire	200	492	89
General government	23,316	35,132	32,533
Parks and recreation	-	-	166
Arts, culture and community services	2,541	2,638	8,297
Library	1,616	1,455	1,240
Planning and development	-	1,323	72
Utilities	-	1	50
	<u>\$ 27,673</u>	<u>\$ 41,041</u>	<u>\$ 42,487</u>
Cost recoveries & donations			
Police	\$ 22,933	\$ 29,961	\$ 32,940
Fire	8,912	14,475	11,865
General government	2,766	4,929	4,781
Parks and recreation	4,613	4,848	3,801
Arts, culture and community services	2,320	5,923	2,884
Engineering services	7,277	7,152	8,440
Library	872	2,311	1,434
Planning and development	655	1,913	2,048
Utilities	-	693	485
	<u>\$ 50,348</u>	<u>\$ 72,205</u>	<u>\$ 68,678</u>
Rental, lease and other			
Property rentals and leases	19,102	18,681	19,832
Street use	1,420	1,582	1,807
False alarm reduction program	1,000	934	957
Other	15,049	25,552	21,502
	<u>\$ 36,571</u>	<u>\$ 46,749</u>	<u>\$ 44,098</u>

PROPERTY ENDOWMENT FUND – STATEMENT OF OPERATIONS UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2022

	2022	2021
OPERATIONS		
Rental and leases		
Revenue	\$ 27,396	\$ 23,044
Expenses	10,723	11,002
	<u>16,673</u>	<u>12,042</u>
Parking		
Revenue	23,075	19,542
Expenses	21,397	16,748
	<u>1,678</u>	<u>2,794</u>
Water moorage		
Revenue	1,478	1,494
Expenses	860	743
	<u>618</u>	<u>751</u>
NET REVENUES FROM OPERATIONS	18,969	15,587
Other Revenue		
Other income	-	584
Investment Income	4,366	1,470
Gain in sale of tangible capital assets	19,785	35,391
	<u>24,151</u>	<u>37,445</u>
Administration and operating	5,145	9,052
NET REVENUES	<u>\$ 37,975</u>	<u>\$ 43,980</u>

SCHEDULE OF DEBTS UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2022

OUTSTANDING BORROWING AUTHORITY

	Capital Plan Borrowing Authority*	Council-approved Debenture Funding**	Debentures Issued to end of 2022	Outstanding Borrowing Authority
General				
2015-2018	\$ 235,000	\$ 231,428	\$ 231,428	\$ -
2019-2022	300,000	299,116	181,188	117,928
	<u>535,000</u>	<u>530,544</u>	<u>412,616</u>	<u>117,928</u>
Sewer, Water and NEU				
2015-2018	147,500	144,850	144,850	-
2019-2022	195,000	187,961	108,784	79,177
	<u>342,500</u>	<u>332,811</u>	<u>253,634</u>	<u>79,177</u>
Total General, Sewer, Water and NEU				
2015-2018	382,500	376,278	376,278	-
2019-2022	495,000	487,077	289,972	197,105
	<u>\$ 877,500</u>	<u>\$ 863,355</u>	<u>\$ 666,250</u>	<u>\$ 197,105</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.

LONG TERM DEBT CONTINUITY

	Externally Held	Internally Held	Total
Balance, beginning of year	\$ 1,013,163	\$ 1,407	\$ 1,014,570
Add: Debentures issued	2,000	120,000	122,000
Local improvements	-	182	182
	<u>1,015,163</u>	<u>121,588</u>	<u>1,136,751</u>
Less: Premium amortization	<u>(721)</u>	<u>-</u>	<u>(721)</u>
Less: Maturities			
General and water	755	-	755
Local improvements	-	431	431
	<u>755</u>	<u>431</u>	<u>1,186</u>
Balance, end of year	<u>\$ 1,013,687</u>	<u>\$ 121,157</u>	<u>\$ 1,134,844</u>

SCHEDULE OF DEBTS UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2022

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	\$ 2,206	\$ -
10565	October 18, 2052	3.70%	40	120,000	12,621
10797	October 24, 2023	3.75%	10	110,000	97,331
11080	October 16, 2024	3.05%	10	105,000	80,546
11362	November 20, 2025	2.90%	10	90,000	58,587
11673	December 15, 2026	2.70%	10	90,000	48,777
11941	November 03, 2027	2.85%	10	85,000	37,638
12203	September 21, 2028	3.10%	10	85,000	29,530
12307	November 20, 2023 - 2028	4.07%	10	3,000	-
12561	October 18, 2052	3.70%	33	100,000	3,977
12814	November 06, 2030	1.40%	10	100,000	16,403
13149	November 05, 2031	2.30%	10	100,000	8,011
12484	December 22, 2032	4.58%	10	2,000	-
				992,206	393,421
Unamortized Premium				21,481	-
Other Sinking Fund statutory reserves				-	18
Total				\$ 1,013,687	\$ 393,439

FUTURE PRINCIPAL AND INTEREST PAYMENTS ON DEBT UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2022

	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
2023	97,760	31,976	129,736	13,000	1,883	14,883	308	69	377	111,068	33,928	144,996
2024	97,764	28,314	126,078	8,000	1,395	9,395	266	51	317	106,030	29,760	135,790
2025	84,769	25,330	110,099	6,000	1,151	7,151	173	35	208	90,942	26,516	117,458
2026	85,773	22,869	108,642	5,000	977	5,977	90	25	115	90,863	23,871	114,734
2027	82,278	20,549	102,827	3,500	842	4,342	43	19	62	85,821	21,410	107,231
2028 - 2032	403,897	75,570	479,467	2,466	3,406	5,872	183	60	243	406,546	79,036	485,582
Thereafter	202,000	149,480	351,480	18,000	13,320	31,320	94	13	107	220,094	162,813	382,907
	<u>\$ 1,054,241</u>	<u>\$ 354,088</u>	<u>\$ 1,408,329</u>	<u>\$ 55,966</u>	<u>\$ 22,974</u>	<u>\$ 78,940</u>	<u>\$ 1,157</u>	<u>\$ 272</u>	<u>\$ 1,429</u>	<u>\$ 1,111,364</u>	<u>\$ 377,334</u>	<u>\$ 1,488,698</u>

External Debt Only

	General			Waterworks			Total General & Waterworks		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
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	82,278	16,109	98,387	3,500	842	4,342	85,778	16,951	102,729
2028 - 2032	283,897	53,370	337,267	2,466	3,406	5,872	286,362	56,776	343,138
Thereafter	202,000	149,480	351,480	18,000	13,320	31,320	220,000	162,800	382,800
	<u>\$ 934,241</u>	<u>\$ 309,688</u>	<u>\$ 1,243,929</u>	<u>\$ 55,966</u>	<u>\$ 22,974</u>	<u>\$ 78,940</u>	<u>\$ 990,206</u>	<u>\$ 332,662</u>	<u>\$ 1,322,868</u>

**STATISTICAL
REVIEW**

UNAUDITED

FIVE YEAR - CONSOLIDATED STATEMENT OF FINANCIAL POSITION UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2022

	2022	2021	2020	2019	2018
FINANCIAL ASSETS					
Cash and cash equivalents	\$ 900,532	\$ 1,146,611	\$ 1,141,886	\$ 385,645	\$ 320,400
Investments	2,631,633	1,900,173	2,066,044	2,262,090	2,060,045
Accounts receivables	243,459	237,705	267,271	265,411	281,310
Lease agreement receivable	1,950	2,094	2,083	2,161	8,290
	<u>3,777,574</u>	<u>3,286,583</u>	<u>3,477,284</u>	<u>2,915,307</u>	<u>2,670,045</u>
LIABILITIES					
Accounts payable and accrued liabilities	568,974	558,885	838,239	424,001	378,175
Deferred liabilities	167,920	164,695	165,034	164,979	164,272
Mortgages and loan agreement	5,911	7,801	16,204	15,229	21,625
Debt	1,013,687	1,013,163	1,054,635	1,081,103	1,083,202
Deferred revenue	773,452	602,028	665,217	580,228	525,820
	<u>2,529,944</u>	<u>2,346,572</u>	<u>2,739,329</u>	<u>2,265,540</u>	<u>2,173,094</u>
NET FINANCIAL ASSETS	<u>1,247,630</u>	<u>940,011</u>	<u>737,955</u>	<u>649,767</u>	<u>496,951</u>
NON-FINANCIAL ASSETS					
Inventory and prepaids	31,197	29,024	25,376	24,306	24,539
Tangible capital assets	7,994,880	7,752,224	7,374,518	7,234,709	7,086,656
	<u>8,026,077</u>	<u>7,781,248</u>	<u>7,399,894</u>	<u>7,259,015</u>	<u>7,111,195</u>
ACCUMULATED SURPLUS	<u>\$ 9,273,707</u>	<u>\$ 8,721,259</u>	<u>\$ 8,137,849</u>	<u>\$ 7,908,782</u>	<u>\$ 7,608,146</u>

FIVE YEAR - CONSOLIDATED STATEMENT OF OPERATIONS UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2022

	2022	2021	2020	2019	2018
REVENUES					
Property taxes, penalties and interest	1,082,144	\$ 982,108	\$ 935,538	\$ 873,498	\$ 833,414
Utility fees	362,571	338,501	320,914	299,411	277,143
Program fees	132,115	80,359	45,426	127,059	123,888
License and development fees	112,415	110,806	73,791	95,910	94,828
Parking	92,855	80,383	67,391	102,906	98,063
Government Transfers	94,463	130,607	59,402	51,545	67,784
Cost Recoveries and Donations	108,498	116,830	90,250	141,658	107,258
Investment income	58,676	31,454	40,471	49,070	37,681
Rental, lease and other	74,347	66,561	70,062	77,989	66,813
Bylaw fines	23,137	25,427	16,156	22,152	22,352
Developer contributions	309,948	384,949	125,829	132,695	256,763
Gain (loss) on sale of tangible capital assets	1,110	4,604	12,957	(7,057)	(7,094)
	<u>2,452,279</u>	<u>2,352,589</u>	<u>1,858,187</u>	<u>1,966,836</u>	<u>1,978,893</u>
EXPENSES					
Utilities	367,639	336,271	325,828	320,907	300,504
General Government	221,908	204,029	184,018	178,088	175,712
Police Protection	387,922	377,197	350,064	340,780	324,602
Fire Protection	164,703	157,024	145,955	140,368	136,046
Engineering	227,141	218,991	213,130	226,529	212,454
Planning and development	80,845	78,909	70,816	67,614	59,805
Parks and recreation	236,028	195,825	163,625	222,470	206,028
Arts, culture and community services	153,010	141,495	124,165	110,860	116,947
Library	60,635	59,438	51,609	58,497	55,105
	<u>1,899,831</u>	<u>1,769,179</u>	<u>1,629,210</u>	<u>1,666,113</u>	<u>1,587,203</u>
ANNUAL SURPLUS	<u>\$ 552,448</u>	<u>\$ 583,410</u>	<u>\$ 228,977</u>	<u>\$ 300,723</u>	<u>\$ 391,690</u>

FIVE YEAR – CONSOLIDATED EXPENSES BY OBJECT & ACQUISITION OF TANGIBLE CAPITAL ASSETS UNAUDITED (Tabular amounts in \$000s)
Years Ended December 31

FIVE YEAR - CONSOLIDATED EXPENSES BY OBJECT (Tabular amounts in \$000s)

	2022	2021	2020	2019	2018
EXPENSES					
Wages, salaries and benefits	\$ 1,040,872	\$ 984,681	\$ 915,350	\$ 915,351	\$ 855,882
Contract Services	117,187	101,655	113,698	113,699	113,724
Supplies, material and equipment	505,763	445,330	403,815	403,815	391,401
Debt Charges	29,080	32,187	40,072	40,072	38,562
Amortization of tangible capital assets	206,929	205,326	193,177	193,176	187,634
	<u>1,899,831</u>	<u>1,769,179</u>	<u>1,666,112</u>	<u>1,666,113</u>	<u>1,587,203</u>

FIVE YEAR - ACQUISITION OF TANGIBLE CAPITAL ASSETS (Tabular amounts in \$000s)

	2022	2021	2020	2019	2018
Capital Additions	\$ 455,042	\$ 585,399	\$ 354,977	\$ 348,376	\$ 346,070

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

	2022	2021	2020	2019	2018
Financial Stabilization					
Deferred Employee Benefits	\$ 61,962	\$ 62,570	\$ 58,570	\$ 54,974	\$ 54,974
General Revenue Stabilization	199,405	162,187	146,714	134,956	121,754
Solid Waste Capital	70,898	67,967	64,935	70,689	64,863
Utility Rate Stabilization	44,385	31,346	26,880	24,830	17,578
Other	7,139	7,139	6,939	6,939	
	<u>383,789</u>	<u>331,209</u>	<u>304,038</u>	<u>292,388</u>	<u>259,169</u>
Asset Management					
Golf Course and Artificial Turf	2,730	3,171	3,655	4,316	5,148
Plant and Equipment	71,951	63,152	55,740	51,922	53,936
Streets Capital Maintenance	17,463	17,458	19,463	19,047	16,526
	<u>92,144</u>	<u>83,781</u>	<u>78,858</u>	<u>75,285</u>	<u>75,610</u>
Future Capital					
Affordable Housing	284,288	232,017	198,387	162,871	123,733
Capital Facilities and Infrastructure	116,212	95,375	92,519	83,645	75,283
Community Amenities	552,203	459,277	429,402	435,586	415,252
Parking Sites	54,707	54,254	43,836	44,818	41,971
Pedestrian and Cycling	3,610	7,024	6,715	6,816	6,619
	<u>1,011,020</u>	<u>847,947</u>	<u>770,859</u>	<u>733,736</u>	<u>662,858</u>
Special Revenue and Programs					
Childcare Endowment	17,593	17,723	18,086	18,588	19,034
Community Amenity Operations	11,294	11,371	11,553	11,518	7,630
Donations	19,434	17,126	16,266	14,831	14,055
Emerging Neighbourhood	10,000	10,000	10,000	10,000	10,000
Insurance	20,439	25,691	27,822	28,381	25,401
Outstanding Commitments	12,721	18,773	17,781	26,523	22,078
Public Art	18,955	18,639	17,391	16,106	14,693
Social and Cultural	31,336	28,210	27,608	25,630	24,756
Other	26,610	22,956	22,054	9,365	9,976
	<u>168,382</u>	<u>170,489</u>	<u>168,561</u>	<u>160,942</u>	<u>147,623</u>
Future Debt Repayment	36,495	26,904	19,903	22,215	29,530
	<u>\$ 1,691,830</u>	<u>\$ 1,460,330</u>	<u>\$ 1,342,219</u>	<u>\$ 1,284,566</u>	<u>\$ 1,174,790</u>

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

	2022	2021	2020	2019	2018
Population *	706,012	693,235	697,266	685,885	672,963
Long Term Debt (\$000s)					
Debtenture debt outstanding	\$ 1,134,844	\$ 1,014,570	\$ 1,056,454	\$ 1,083,368	\$ 1,086,101
Less: Internally held debt	(121,158)	(1,407)	(1,819)	(2,265)	(2,899)
Externally held debt	1,013,687	1,013,163	1,054,635	1,081,103	1,083,202
Less: Sinking Fund reserves	402,285	423,244	458,755	476,419	494,182
Net externally held debt	<u>\$ 611,402</u>	<u>\$ 589,919</u>	<u>\$ 595,880</u>	<u>\$ 604,684</u>	<u>\$ 589,020</u>
Gross debt per capita (externally held)	\$ 1,436	\$ 1,462	\$ 1,513	\$ 1,576	\$ 1,610
Net debt per capita (externally held)	\$ 866	\$ 851	\$ 855	\$ 882	\$ 875

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

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

	2022	2021	2020	2019	2018
Property Assessment (\$000s)					
Rateable property general purposes	\$ 498,137,747	\$ 448,644,058	\$ 439,911,668	\$ 478,299,759	\$ 466,900,439
Tax Rates – Rate per \$1,000 of Assessment					
Residential - class 1					
Municipal purposes	1.53131	1.60152	1.58076	1.33572	1.24393
Education	0.84961	0.96661	0.99877	0.91773	0.92146
Other taxing authorities	0.31201	0.35437	0.34615	0.30771	0.30287
Total Residential	2.69293	2.92250	2.92568	2.56116	2.46826
Business/other - class 6					
Municipal purposes	4.72853	4.91463	4.47887	4.27116	5.03019
Education	3.56469	3.92342	1.13968	3.94555	4.56143
Other taxing authorities	1.01705	1.13169	1.11228	1.11260	1.26257
Total Business/Other	9.31027	9.96974	6.73083	9.32931	10.85419
Major industrial - class 4					
Municipal purposes	34.05142	33.31879	30.39510	30.39510	34.25325
Education	3.52000	3.86000	3.70000	3.70000	4.20000
Other taxing authorities	2.04052	2.18289	2.18658	2.18658	2.35169
Total Major Industrial	39.61194	39.36168	36.28168	36.28168	40.80494
Light industrial - class 5					
Municipal purposes	4.72853	4.91463	4.27116	4.27116	5.03019
Education	3.58070	4.04384	4.74286	4.74286	5.29083
Other taxing authorities	0.96782	1.28758	1.59483	1.59483	1.76900
Total Light Industrial	9.27705	10.24605	10.60885	10.60885	12.09002
Total Utilities - Class 2	43.28588	44.21992	40.36626	40.36626	43.00812
Total Supportive Housing - Class 3	0.15062	0.15423	0.14184	0.14184	0.14373
Total Recreational/Non-Profit - Class 8	3.79979	4.21332	3.86290	3.86290	3.97858
Total Farm – All Purposes - Class 9	8.91729	8.96082	8.84050	8.84050	8.63580
Property Tax Revenue by Property Class (%)					
Residential - class 1	56.8	56.9	55.7	55.7	54.5
Business - class 6	40.2	40.0	41.1	41.1	42.3
Major industrial - class 4	0.9	1.0	1.0	1.0	1.0
Light industrial - class 5	1.0	1.1	1.1	1.1	1.1
Other utilities, rec/non-profit and farm	1.1	1.0	1.1	1.1	1.1
Total	100.0	100.0	100.0	100.0	100.0

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

UNAUDITED

INTRODUCTION

The City of Vancouver is committed to sustainability as it seeks to fulfill its mission and long-term strategic goals related to the community, 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 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.

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 currently addressing both carbon emissions that cause climate change—through the Climate Emergency Action Plan (CEAP)—and enhancing resilience to climate-related shocks and stresses—through our Climate Change Adaptation Strategy (CCAS).

Over the last decade, Vancouver has experienced a variety of climate-related events.

- King tide events in 2012, 2018, 2021, 2022, and early 2023 flooded shoreline infrastructure and City recreational facilities. In particular, the 2022 events (the highest water levels since 1982) caused significant damage to the City's seawall and the Jericho Pier, two important and highly utilized regional recreational assets.
- Wildfire smoke from outside the Metro Vancouver region impacted local air quality in 2010, 2015, 2017, 2018, 2020, 2021, resulting in visibly hazy skies and significant increases of fine particulate matter in the local airshed.
- A province-wide heat dome in June 2021 resulted in record high temperatures: above 49°C in the hardest hit region, and over 33°C in Vancouver. Heat-related causes resulted in over 100 deaths in Vancouver alone, the majority of whom were senior residents living alone. An exceptional prolonged warm, dry period in summer into fall 2022 caused drought conditions that undermined forest canopy health.
- Province-wide flooding events in November 2021 where the Insurance Bureau of Canada estimates the insured damage caused by flooding 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 months.

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

Climate-Related Financial Disclosures at the City of Vancouver

Since 2018, the City has included unaudited climate-related financial disclosures in its annual financial report, guided by the recommendations of the Taskforce for Climate-related Financial Disclosure (TCFD). This continues to be an evolving process. Further action and development in all four core elements is needed to meet the comprehensiveness and complexity challenges of TCFD reporting (see "For Further Development" sections).

Financial regulators and governments around the globe (including Canada) are moving towards mandatory TCFD-type reporting. In the meantime, Vancouver and other public-sector reporters continue to interpret TCFD recommendations primarily aimed at the private sector. Concepts like "investors" and "market risks and opportunities", are not directly transferable. The City is supportive of rapidly developing global and national developments in reporting guidance for public-sector reporters, participating in consultation on draft climate-related standards and discussion papers from the International Financial Reporting Standards Foundation and the International Public Sector Accounting Board.

A further distinction from private-sector TCFD reporting: local government purview around climate action crosses both public and private domains. In this reporting disclosure, Vancouver incorporates a broader community view, to climate risks and impacts on both the City as a local government and as a community.



GOVERNANCE AND RISK MANAGEMENT PROCESS

Structure

The overall risk governance structure of the City comprises the following roles and responsibilities.

City Council	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. Council receives reports on progress against climate targets annually and at stated intervals.
Risk Management Committee (RMC)	The RMC comprises the City Manager, City Solicitor, Chief Financial Officer, and the Chief Risk Officer. The RMC oversees the City’s management of acute and chronic risks, with climate impacts appearing in both categories. The RMC oversees risk governance and the general risk framework to ensure standard methods of risk evaluation are used. The RMC sets limits within which risks should be managed, and ensures the treatments meet the risk tolerance for the City.
Chief Risk Officer, Risk Management Team	The Chief Risk Officer and the Risk Management Team lead the Enterprise Risk Management (ERM) program, under direction of the RMC. 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.
Department General Managers (GM)	GMs act as the Risk Owners, 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.

The Enterprise Risk Management (ERM) Process

The ERM identification process includes discussions with management, workshops, review of recent incidents, and examination of incidents and news outside of 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, which are then assigned to Risk Owners, who are then responsible for developing and executing a treatment plan to address the risk. Climate risks are included in the same ERM process.

For Further Development

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 currently assigned to Risk Owners—specific managers or committees—but climate-related management responsibilities and cross-functional coordination could be rationalized and improved. Effective climate-risk governance will also require revised systems and processes to generate and report financial and non-financial quantitative information to support its decision-making processes. The further development of a corporate framework for strategic planning should cover 50-100 years to incorporate climate related issues, and include climate goals, risk factors and financial resources to guide our decision-making processes.

STRATEGY AND CLIMATE RISK MANAGEMENT

Climate Risk Assessment

The City of Vancouver has qualitatively assessed physical risks to the City's systems and service-delivery areas, and to the community. The City of Vancouver has not yet undertaken a corporate transition risk assessment of City operations; however, the Vancouver Economic Commission (VEC - the City's affiliated economic development agency) has conducted some preliminary assessment work on community-level transition risk.

Physical Risk (Community, Corporate)

In July 2019, the Province published the [Preliminary Strategic Climate Risk Assessment for BC](#) and complementary framework for risk assessment. Vancouver's climate risk assessment mirrors the provincial methodology. The provincial assessment lists water supply shortages, health related impacts from heat and wildfires among the top risk for the province.

Through climate adaptation planning in 2011 and 2018, City staff prioritized Vancouver's climate-related physical hazards and impacts for action, by identifying where systems and service-delivery areas were most vulnerable, and where the greatest risk (likelihood of impact and magnitude of consequences) lay. Acute shocks (storm events, flood or wind damage, heat impacts, etc.) and chronic stresses (hotter, drier summers; warmer, wetter winters; and increasing coastal flood events due to sea level rise) were identified.

Table 2 summarizes impacted City services as they were assessed, but since then, some effects are being felt sooner than anticipated: water shortages from recent dry summers, and damage to natural systems and urban trees from combined dry summer and windy/wet winters (see "Future Impacts Today", later in this report). Climate hazards were further highlighted through a hazard, risk and vulnerability assessment (HRVA), a legislated requirement of BC local governments through the Emergency Programs Act. The HRVA considers current and future risks of human-caused and natural hazards including many that are climate-related. Phase 1 was completed in 2021, with Phase 2 underway through 2023. Phase 2 will also focus on who/what is disproportionately impacted and their adaptive capacity, to help shape risk reduction actions.

Table 1 – City Progress on Climate Risk Assessments

	Corporate Operations	Community
Physical	partial, qualitative	complete, qualitative
Transition	not started	partial, qualitative

Coastal Flood Risk Assessment

With coastal flooding being one of the top risks for Vancouver, 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.

Table 2 – Vancouver's Physical Climate Impacts (Examples)

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

Transition Risk (Community)

Business-sector greenhouse gas (GHG) profiles¹ and development of a low-carbon economic transition plan in 2022 begin to give a sense of the transition risk exposure of Vancouver's economy. Across non-export oriented sectors with a significant focus on servicing local needs, GHG emissions are generally low. These sectors face a low level of transition-related risks from global stressors, such as the move to environmental, social, and governance (ESG) investment approaches, or the decline of fossil fuel investment.

However, most of Vancouver's businesses still face specific challenges with driving towards net zero outcomes related to regulatory complexity; larger, structural economic challenges, such as poor payback on some decarbonization investments; and a lack of available labour². Table 3 gives a qualitative assessment of local transition risks supported and contextualized within provincial and national assessments³.

Table 3 – Vancouver's Transition Risks (SWOT Analysis)

Strengths	Weaknesses
<p>Energy Context</p> <ul style="list-style-type: none"> Already the most decarbonized urban economy in North America Existing energy supply of electricity is already effectively fully decarbonized (mandated to be >93% clean) <p>Coordination and Local Culture</p> <ul style="list-style-type: none"> Strong, multi-sector (i.e., business, consumer, government) demand for and interest in climate action Existing cross-sectoral partnerships (e.g., tech and green buildings) with growing demand for more: "green" is not just its own industry anymore <p>Existing Regulations</p> <ul style="list-style-type: none"> Regulatory backstops are creating a relatively clear (though imperfect) baseline for market action (e.g., BC Carbon Tax, BC Energy Step Code) <p>National Leader in Green Economy</p> <ul style="list-style-type: none"> 87% green jobs growth between 2010-2020; only city in North America consistently tracking this number 2.8% in real GDP growth (2022); consistently had the highest in Canada across all metro areas (Conference Board of Canada) 	<p>Regulatory and Governance complexity</p> <ul style="list-style-type: none"> Conflicting regulations (e.g., urban design and energy efficiency) creating headaches and increased costs for businesses Fragmented governance in key issue areas (e.g., land-use, materials, and energy use in buildings) <p>Structural Economic Challenges</p> <ul style="list-style-type: none"> Significant labour deficit across most of the economy (especially in trades) Payback on many critical-path decarbonization technologies (e.g., fuel-switching retrofits, heavy duty electric vehicles) is either very long, or non-existent Relatively small size of the local market <p>Competing priorities</p> <ul style="list-style-type: none"> Intersecting crises and economic pressures, especially in affordability of housing and commercial spaces and stagnant economic productivity
Opportunities	Threats
<p>Market Momentum</p> <ul style="list-style-type: none"> Existing work in some sectors (e.g., light duty vehicles, new construction, etc.) creates significant transferable learnings to new areas of climate action (e.g., retrofits, heavy duty vehicles) Early movers across industries are already building case-studies of action; and further government investment will accelerate work, especially in buildings Aggressive climate action leverages consumer and resident concerns; further brand differentiation and strengthening opportunity for all Vancouver businesses <p>National and Provincial Policy</p> <ul style="list-style-type: none"> Significant amounts of federal infrastructure and economic stimulus funding is rolling out; likely to continue for 3-5 years Federal backstop carbon price and climate accountability will create overall business climate to motivate voluntary behavior <p>Co-benefits</p> <ul style="list-style-type: none"> Most policy and regulatory actions at all levels of government are highly jobs-intensive, offsetting any concerns about significant negative employment impacts Many activities have widely dispersed co-benefits (e.g., transit investments ease goods movement) 	<p>Regulatory Confusion</p> <ul style="list-style-type: none"> Senior governments' fossil fuel investments (e.g., TMX, LNG in Canada, etc.) may reduce funding for already low-carbon jurisdictions like Vancouver; also creating consumer confusion Industry could become confused as various policies and regulations either directly overlap, or are perceived to (e.g., BC Energy Step Code and Vancouver's Zero Emissions Building Plan) Province/BC Hydro debt load may mean rising price of electricity in coming years <p>Continued Fossil Fuel Investment Limits Resources</p> <ul style="list-style-type: none"> As climate change worsens, funds will be increasingly needed for both mitigation and adaptation needs - a low-carbon resilience perspective will be critical, continual investment into the fossil fuel industry will minimize the resources needed over time

¹ Vancouver Business Energy and Emissions Profile, Vancouver Economic Commission, 2016: available [here](#). The VEC is currently undertaking research to baseline greenhouse gas (GHG) emissions across the Vancouver economy to update and further identify risk-exposed industries. This analysis will be available by late 2023 and is intended to be updated again in 2025.

² As suggested by anecdotal evidence from the development of the Zero Emissions Economic Transition Action Plan (ZEETAP).

³ Assessment was developed through a snowball interview methodology including synthesize of stakeholder engagement summaries from local and provincial policy processes (e.g., Vancouver's Climate Emergency Action Plan, Metro Vancouver's Climate 2050, CleanBC, the BC Hydro Electrification Plan, etc.), conducting ten focus groups and 30 interviews, and then reviewing all ideas with a multi-sector steering committee. Analysis was conducted as part of the ZEETAP.

Opportunities in a Low-Carbon Transition

The City has long recognized the opportunities from targeted and reliable climate policy and action. For example, clear and consistent climate policy and regulatory trajectories help provide price and market signals to local industry. The long-term goal of developing Vancouver's green economy is not only necessary for creating a healthy and sustainable city, it is also an 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.

Provincial Transition Risk Analysis – “Sink or Swim” Report

Additional research found transition risk related to global systemic shifts around certain natural resource categories. The Canada Climate Institute developed analysis in 2022 laying out transition-related climate risks related to the global transition to net zero by 2050. While they were unable to do city-level analysis, the risks they highlighted of relevance for Vancouver include:

- BC's sectors at greater risk in the transition – metallurgical coal, natural gas, emissions-intensive manufacturing. Though not specifically called out in their report, many of these companies have their head offices or major branch offices in Vancouver. The success or failure of those companies' transitions could have impact on the staff of those companies located in the city.
- The full potential of *CleanBC* (the provincial climate mitigation plan) has not yet been fully operationalized across all relevant departments and institutions – they highlight the continuing “substantial financial support for consumers and producers of fossil fuels” as one divergent market signal continuing to prevent a full embrace of net-zero transition.
- Some provincial funding programs focus on incumbent corporate players and large multinationals, neither of which are likely to grow the existing cleantech strengths and create local impact. Without greater support, it is possible that some of this cleantech strength will face a “failure to launch.”

However, it noted that because of Vancouver's lower GHGs and diversified economy, its outlook within the British Columbia context is even more positive than the overall, optimistic profile for the province:

“With an abundance of natural resources, a growing and diversified hub of transition-opportunity companies, and a low-emissions electricity grid, British Columbia is positioning itself for success in the global low-carbon transition. An ambitious policy framework provides investors and businesses with clarity on how British Columbia can achieve its long-term climate and economic goals. The challenge is how to accelerate progress and scale up new growth opportunities.”

Failure to navigate the transition to net zero will have some impact on the Vancouver economy, as many are headquartered here (over 800 in the mining sector alone), but with a strongly diversified local economy, and fairly low relative employment intensity, sectors at-risk provincially should have a lower bearing on Vancouver's overall long-term economic success and health.

Source: [Full Report](#) / [BC Profile](#)

Climate Action Plans

A number of related City of Vancouver strategies address climate mitigation and adaptation.

Mitigation reduces our greenhouse gas (GHG) emissions and plays a vital role in managing the degree to which we potentially have to adapt, by keeping risk levels within predictable scales.

Climate Emergency Action Plan (CEAP)

approved November 2020

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

CEAP 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 targets of 50% reduction in community-wide GHGs by 2030, and achieving carbon neutrality by deriving 100% of energy used in Vancouver from renewable sources before 2050.

Governance: The Climate Emergency Directors Forum (CEDF) 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).

Adaptation prepares City operations and the community for the impacts of climate change. GHGs already emitted from human activity mean that some climate impacts are already locked-in, with some already visible now.

Climate Change Adaptation Strategy (CCAS)

approved July 2012; updated December 2018

Link: [Strategy](#)

Among the first of its kind in Canada, CCAS addresses climate-related risks and hazards in the community. It contains 84 core actions in five areas, and 17 enabling actions to help integrate an adaptation lens as standard practice into all City work.

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.

Note there is often overlap between climate mitigation and adaptation actions. For example, CEAP’s Big Move 6 is 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.

Additionally, four cross-cutting strategies support both mitigation and adaptation action at the City.

- **Resilient Vancouver Strategy (RVS)** builds the City’s capacity to understand and proactively address current and future shocks and stresses. Adopted in 2019, RVS works in unison with CCAS to strengthen organizational governance and capacity for managing and reducing disaster risk, and recovering from all shocks and stresses faced by the City, climate-related or otherwise. Staff in the Vancouver Emergency Management Agency (VEMA), and staff working on seismic policy in other departments, manage RVS implementation. Work is currently underway to develop a governance structure for hazards across the city in line with Sendai Framework recommendations. Link to [Strategy](#).
- **Vancouver Plan** is a strategic, long-range plan guiding Vancouver to 2050 and beyond, with the aims of creating a more sustainable, inclusive, and affordable city. Adopted in 2022, Vancouver Plan will draw from CEAP, CCAS and RVS. With a core focus on resilience, Plan implementation will address issues such as long-term land use and transportation directions; housing affordability; environmental and social health; and leveraging long-term public investments. Link to [Strategy](#).
- The **Zero Emissions Economic Transition Action Plan (ZEETAP)** identifies challenges and opportunities created through the transition to a net zero economy at an economy-wide and sectoral level. Developed by the VEC, ZEETAP focuses on mitigation and resilience, containing 25 action recommendations (organized into six “Directions”) in line with CEAP. VEC uses an internal ZEETAP Coordination Forum to oversee and provide strategic direction on plan implementation; the program manager for ZEETAP also sits on the CEDF. Link to [Strategy](#).
- The **Green Operations Plan** identifies targets and actions for greening City operations, setting out goals in four areas (zero carbon, zero waste, healthy ecosystems, and staff leadership) to be achieved by 2030. Development and implementation of the Plan was led by a Steering Committee made up of senior representatives from across City operations. Link to [Plan](#).

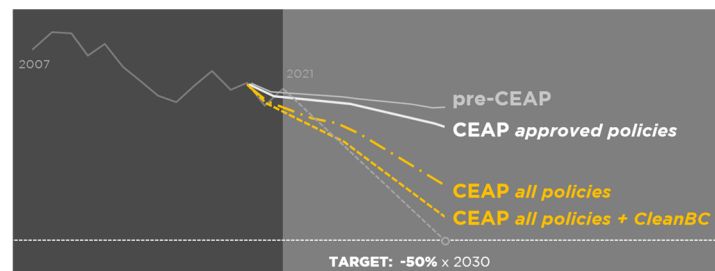
Scenario Analysis

Mitigation

In 2022, the City updated its 2030 projections of 2030 emissions-reduction impact from CEAP actions, looking at a baseline plus three scenarios:

- “Pre-CEAP”: reference case absent of any concrete climate reduction policy at the local, regional or provincial level; includes business-as-usual actions with climate benefit (see related discussion in the Capital Deployment section)
- “CEAP - approved policies”: CEAP policies and actions adopted by Council or in advanced stages of legislation/implementation
- “CEAP – all policies”: all policies named in CEAP, including uncommitted initiatives still in development and pending Council approval
- “CEAP – all policies + CleanBC”: all CEAP policies and all legislated actions from CleanBC, the Province of BC’s emissions-reduction plan

**Figure 1 –
Vancouver’s Community GHG Emissions, 2030 (Projected)**



These projections will be used to inform further emissions-reduction projects for Council approval in late 2023.

Adaptation

Climate projections from downscaled Global Climate Models for the 2050s and 2080s form the inputs to the City’s climate adaptation planning processes. To date, the City has employed the highest-concentration Representative Concentration Pathway in the IPCC Fifth Assessment Report 5 (AR5 RCP8.5 scenario), following best practice 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 in the event a more favourable scenario prevails.

The IPCC’s Sixth Assessment Report (AR6) cycle is underway as of January 2023, with a Synthesis Report coming in March 2023. AR6-derived local climate projections are currently available. 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 update CCAS in 2023, incorporating updated climate science and 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.

2023-2026 Capital Deployment

In the [Vancouver Budget 2022](#), the City defined four Council priorities to assist staff in making decisions about which projects, initiatives and service improvements to advance in order to address our city’s key issues.

“Accelerating Action on Climate Change” was one of the priorities, but climate action in various forms has been ongoing for decades at the City. In 2022, City staff formalized the definition as *projects contained with CEAP and/or CCAS*. This informs the capital investment total in the [2023-26 Capital Plan](#) approved by City Council in late 2022⁴ (Table 4).

Many City programs and projects have mitigation and/or adaptation benefits (e.g., landfill gas capture, combined-sewer separation) but are “business-as-usual”: e.g., core City services, compliance with external regulations, etc. In making investment decisions, their GHG impacts have already been included in reference-case scenarios, and are not considered incremental actions for meeting our GHG targets (see discussion in Scenario Analysis section).

Climate Emergency Action Plan (Mitigation)

For CEAP-related projects, the CEAP Financial Framework guided funding requests to the 2023-26 Capital Plan process. The Framework is a summary of estimated City investments in CEAP actions needed to meet CEAP targets. In doing so, Vancouver became one of the first cities in North America to develop a multi-year investment strategy to achieve its climate goals. The Framework identifies an estimated \$500M over 2021-2025 to implement CEAP. This is broadly in line with other Canadian cities that have developed similar estimates. At present, an estimated \$230M of this funding estimate has not been identified. More information can be found in the full [Climate Emergency Action Plan](#), including the full list of CEAP actions, milestones and indicators, and the Investment Strategy and Financial Framework.

Climate Change Adaptation Strategy (Adaptation)

For CCAS-related projects, there is no Financial Framework to guide allocation requests. This structure and process, similar to CEAP, will be developed in the Adaptation Strategy update in 2023. To date, adaptation projects at the City have relied primarily on existing departmental budgets and senior-government grants (typically matching funds).

Mitigation and/or Adaptation-Beneficial Investments

A number of City projects are not considered included in a holistic, climate-focused funding overview but have significant climate benefit—either mitigation, adaptation, or both. Many of these are ongoing programs (e.g., capital expenditures for the Neighbourhood Energy Utility); others are core services and/or are mandated under regulation but have primarily climate mitigation or adaptation outcomes (e.g., the Vancouver Landfill Gas Capture system). Core or mandated services without a primary climate benefit are not included. However, incremental costs related to climate are captured and included where possible (e.g., additional capital investment in renewable vs fossil fuelled systems; additional hardening of existing assets against climate impacts). As with adaptation projects, these have rely on a number of funding sources including existing departmental budgets and senior-government grants (typically matching funds).

Future Impacts Today

Proactive adaptation can save money. The Canadian Climate Institute estimates that every \$1 spent on adaptation measures can result in \$13-\$15 in total benefits. In the meantime, recent years have demonstrated the real-world costs of reacting to climate change. According to the Insurance Bureau of Canada, the wildfires and flooding of 2021 in BC alone led to a loss of \$694 million. The costs do not account for the monetary losses due to supply chain disruptions, businesses closed or negatively impacted due to extreme heat or cold, or the additional costs for businesses to minimize the impacts of climate change (e.g. increased air conditioning costs).

In January 2022, an onshore storm caused powerful winds and a storm surge, coinciding with a seasonal king tide. Combined with significant amounts of debris in local waters, the event 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. Portions of the Stanley Park seawall were washed away completely: Vancouver Park Board staff have estimated the replacement cost to be \$250-300 million *without any resiliency improvements*. Low-lying areas were at elevated risk again during king tide events in December 2022 and January 2023, with the December event recording the highest local water levels in decades.

Table 4 – Climate Action in the 2023-26 Capital Plan

Climate Mitigation & Adaptation	\$M
Mitigation and/or Adaptation <i>Actions in CEAP and/or CCAS</i>	\$434.0
Additional Climate Benefit <i>Business-as-usual actions with climate benefit</i>	\$260.0

⁴ Actual expenditure budgets are set in an Annual Budget process, within total envelopes as defined in the 4-year Capital Plan.

Project-Level Internal Carbon Price

For 2023, the City's internal carbon price is set at **\$180 per tonne CO₂-equivalent**.

The City of Vancouver approved a Corporate Carbon Pricing Policy in 2018 (link to [policy](#)), starting at \$150 in 2018 in alignment with the Metro Vancouver Regional District (which developed a similar policy in 2017). This increased at the same rate as BC's carbon tax until 2021, after which it will increase at 6% per year. The policy applies to all option analyses that use lifecycle-cost analysis to inform decision-making for vehicle/fuel procurement; City building and energy procurement, energy-efficiency upgrades; and landfill gas management.

For Further Development

The City's current capital planning framework includes sustainability and resilience benefits as considerations to guide capital investments and assist with prioritization. Work is also 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 also needs to begin monitoring the impact of climate change on available capital and operational budgets themselves: transition risks to corporate service delivery.

In 2022, the City improved its tracking of climate-related capital and operating budgets. 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: a "climate budget" approach to governance, analysis and reporting. This work will continue over several years, and will help inform the preparation of long-term and four-year Capital Plans and future Annual Capital Budget allocations.

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.

METRICS AND TARGETS

Targets and metrics communicate the City's performance in managing the risks and opportunities that arise from climate change. While emerging private-sector frameworks recommend metrics⁵, some 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.

Vancouver's Greenhouse Gas Emissions

Corporate

The City compiles annual inventories of corporate GHG emissions⁶ (Table 6). As of 2021 (the latest year data are available), corporate emissions have decreased 59% from 2008 levels. Methane emissions from waste decomposition at the Vancouver Landfill are a potent emissions source for Vancouver. An extensive gas capture system captures at least 75% of this landfill gas for beneficial reuse (as biomethane) and destruction (through flaring).

Building and fleet emissions from fossil fuel use in buildings and fleet continue to decrease, guided by Green Operations Plan priorities:

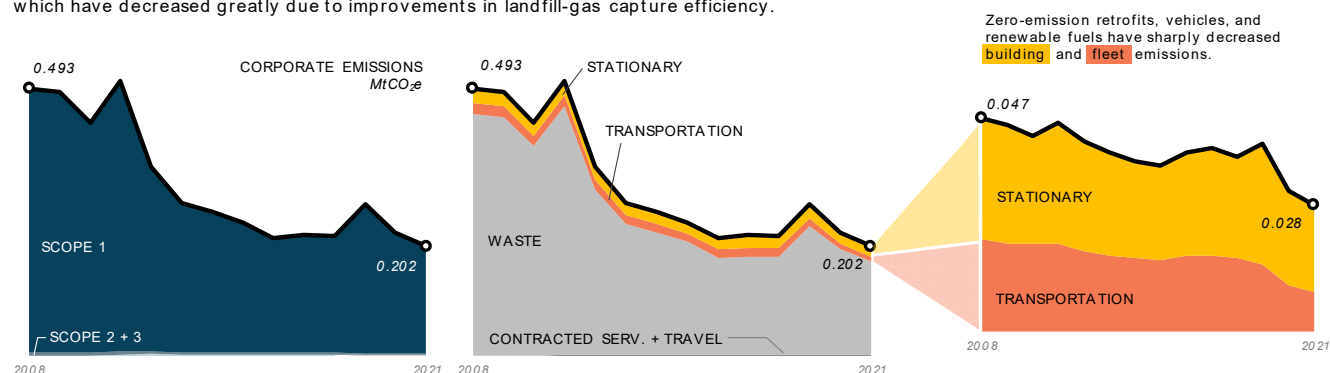
- All new heating and hot water systems in City-owned facilities to be zero emissions, and all capital replacement and maintenance systems to be zero emissions where feasible.
- All non-emergency light-duty passenger vehicle purchases to be electric; electric or low-carbon options considered for all other fleet and equipment purchases. Fleet fuel purchases are also shifting to renewable natural gas (RNG) and renewable diesel⁶ (R100): in 2021, 50% of the fuel used by the City was either RNG, R100, or electricity.

Table 6: Corporate GHG Emissions

VANCOUVER CORPORATE GREENHOUSE GAS EMISSIONS million tonnes CO₂e

Source	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Stationary	0.027	0.026	0.024	0.027	0.024	0.023	0.021	0.021	0.023	0.024	0.022	0.027	0.021	0.019
Transportation	0.020	0.019	0.019	0.019	0.018	0.017	0.016	0.016	0.017	0.017	0.016	0.015	0.010	0.009
Waste	0.447	0.441	0.387	0.460	0.305	0.241	0.227	0.209	0.178	0.181	0.181	0.238	0.195	0.174
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	0.001
Scope														
1 (Operational)	0.488	0.481	0.425	0.50	0.342	0.277	0.261	0.242	0.214	0.218	0.216	0.276	0.224	0.199
2	0.005	0.005	0.005	0.005	0.005	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.002	0.002
3	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	0.001
Total (IEAP/GPC)	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	0.202
% change from 2008 baseline		-1%	-13%	3%	-29%	-43%	-46%	-50%	-56%	-55%	-55%	-43%	-54%	-59%

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



⁵ For instance, the *Climate-related Disclosure Prototype* by the IFRS Technical Readiness Working Group proposes the following measures:

- cross-industry metrics: GHG emissions, physical/transition risks, opportunities, capital deployment, internal carbon prices, and executive management remuneration
- industry-based metrics
- risk-mitigation 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

⁶ 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. In Vancouver's case, our landfill is located outside of our geography and used by multiple municipalities, but because the City owns and operates it, the entirety of its emissions fall within Scope 1 for the City. Scope 1 also includes emissions from energy generation supplied to the grid (in Vancouver's case, the Neighbourhood Energy Utility).

Community

The City compiles annual inventories of community GHG emissions⁷ (Table 5). As of 2021 (the latest year data are available), Vancouver's community emissions have decreased 10% from 2007 levels. CEAP sets a target of 50% reduction in community-wide greenhouse gas emissions reduction by 2030, and carbon neutrality before 2050.

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 remainder⁸.

Long-term trends continue to show a reduction in Vancouver's emissions since our baseline year, even as our population and economy grows. However, continued reliance on fossil fuels means our emissions are sensitive to yearly fluctuations in resident activity (Figure 2). In 2021, winter heating demand was greater compared to the year before, and transportation emissions rebounded to nearly pre-pandemic levels as vehicular activity recovered. These sensitivities will diminish over the long term as the community transitions to active modes of transport and zero emission buildings/vehicles.

Figure 2 – Vancouver's Community GHG Emissions, 2021

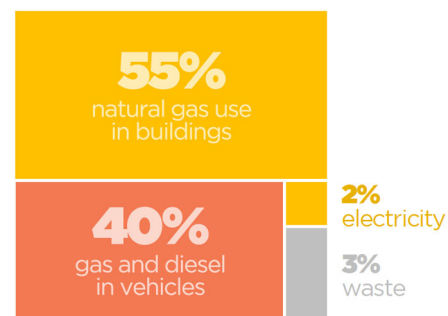
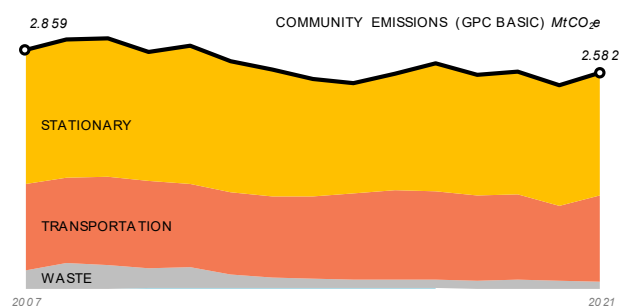
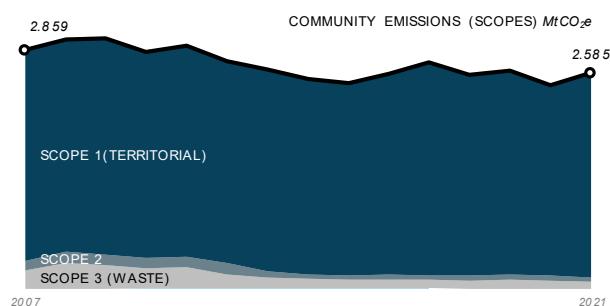


Table 5: Community GHG Emissions

VANCOUVER COMMUNITY GREENHOUSE GAS EMISSIONS *million tonnes CO₂e*

Source	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Stationary	1610	1654	1651	1535	1653	1570	1516	1409	1318	1396	1538	1439	1472	1443	1462
Transportation	1033	1030	1067	1050	1005	0.985	0.977	0.988	1036	1066	1060	1018	1021	0.899	1.038
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	0.082
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	2.582
% change from 2007 baseline		4%	5%	-7%	2%	-5%	-8%	-12%	-14%	-10%	-6%	-11%	-9%	-15%	-10%
Scope															
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	2.450
2	0.117	0.142	0.129	0.129	0.132	0.130	0.073	0.063	0.053	0.058	0.060	0.058	0.065	0.061	0.054
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	0.082
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	2.585
% change from 2007 baseline		4%	5%	-7%	2%	-5%	-8%	-12%	-14%	-10%	-5%	-10%	-9%	-15%	-10%

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



⁷ Community emissions are measured according to the Global Protocol for Cities (GPC) "BASIC" protocol. Methods are consistent from 2007 to present. Community inventories include Scope 1 and 2 "Stationary", Scope 1 "Transportation", and Scope 3 "Waste" greenhouse gas emissions. Note in a community inventory, totaling 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 are not included in BASIC inventories.

⁸ The City previously compiled community-wide ecological footprint reports, which included additional community Scope 3 emission sources: the most recent inventory is from 2015. These inventories relied 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. Methodologies may be revisited in the future to determine whether more localized, disaggregated consumption data is available.

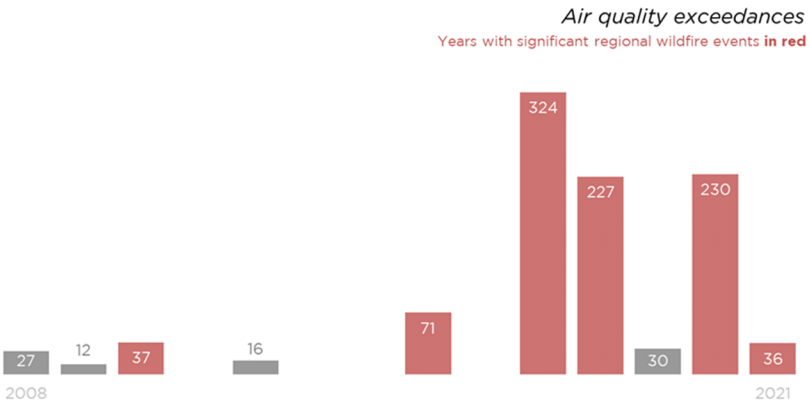
Physical and Transition Risk Metrics

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.

Explanatory metrics, such as Figure 6, form part of the City's annual climate reporting. 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.

Data informs project and service delivery. HRVA Phase 1 produced spatial data on climate-related hazard exposure, intensity and social and physical vulnerability. Areas that are hot (surface temperature) with higher vulnerability (e.g., social and material deprivation) and fewer heat response interventions (e.g., cooling centres, spray parks, lower tree canopy) will be prioritized for extreme heat response measures.

Figure 3 – Air Quality Exceedances



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.

Targets, Indicators and Progress

Climate Emergency Action Plan (CEAP)

The CEAP indicators framework tracks plan implementation, carbon reductions, and City investments in CEAP, tying actions to outcomes and indicators. Along with the CEAP Financial Framework and projected carbon pollution reductions, CEAP indicators form a carbon reduction accounting framework to track progress transparently and accurately. The City produces a CEAP Annual Report for Council.

- See the full original set of actions, outcomes, and indicators [here](#).
- The 2022 Annual Report presentation can be found [here](#).
- The 2022 Dashboard containing progress on milestones and indicators can be found [here](#).

Figure 4 –CEAP Indicators Framework 2022 Dashboard (excerpt)

Indicator		Baseline		Current		Target	Notes
Big Moves 1-3							
AAA bikeways ³	km	82	2017	104	2021	Increase	Total cycling network was 331 km.
Bus-lane network	bus-lane kilometre-hours ⁴	394	2019	517	2021	Increase	
Public EV chargers deployed (Fast Charge and Level 2, cumulative) ⁵	#	78	2016	115	2022	Increase	4 Fast Charge, 12 Level 2 connections added in 2022.

Climate Change Adaptation Strategy (CCAS)

CCAS implementation is underway with regular updates to the Adaptation Steering Committee on progress. All actions are in progress – either in planning stage, underway, or completed, with the exception of several now-redundant actions.

The CCAS update in 2023 will include an indicators framework for adaptation outcomes. Some metrics derive from existing and recently developed City of Vancouver and Park Board plans and strategy implementation (e.g., *Vancouver Plan*, *Rain City Strategy*). Complications arise due to jurisdictional challenges; the long time-horizons involved in realizing adaptation outcomes; the prioritization and selection of process, outcome, and contextual indicators; and appropriate methods for quantifying counterfactual indicators (i.e., avoided climate impacts and costs due to adaptation interventions).

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.

Many municipalities with similar levels of urbanization are establishing ambitious canopy cover targets (e.g., 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 go beyond planting trees in parks, requiring ongoing planting and stewardship of trees in both the public and private realm with a priority focus on canopy deficient areas and historically underserved areas. See the [Urban Forest Strategy Update](#) report for more information.

ZEETAP

The CEAP Indicators Framework contain indicators that measure the economic impacts of CEAP, in tandem with metrics currently being refined for ZEETAP. Some of these indicators – particularly the headline indicator of growth rate ratio of green jobs to non-green jobs – will be integrated into ZEETAP. In early 2023, VEC will undertake a prioritization exercise to confirm and move forward with its ZEETAP metrics, in alignment with other related economic research and data tracking efforts that will be underway.

For Further Development

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 natural 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.

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

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Please refer to Supplementary Financial Information – Pages 39-41.

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

Please refer to Consolidated Financial Statements Note 13.

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)

**MAYOR AND COUNCILLORS
REMUNERATION AND EXPENSES**

CITY OF VANCOUVER

Name	Remuneration (1)	Local Expenses (2)	Travel & Conferences (3)	Discretionary Expenses (4)
Sim, K**	\$ 20,970	\$ 1,598	\$ -	\$ 3,738
Stewart, K	181,679	20,577	3,331	780,390
Bligh, R**	103,987	7,330	8,724	4,376
Boyle, C**	101,265	6,591	1,016	9,942
Carr, A**	101,265	8,264	3,474	9,887
De Genova, M	113,923	6,153	1,788	10,000
Dominato, L**	103,987	8,104	3,925	1,615
Fry, P**	108,740	6,689	3,693	9,395
Hardwick, C	102,065	7,170	-	21,550
Kirby-Yung, S**	102,255	8,458	4,097	516
Klassen, M**	10,552	683	-	-
Meiszner, P**	10,552	701	-	-
Montague, B**	10,552	683	-	-
Swanson, J	91,063	5,075	185	20,616
Wiebe, M	97,868	6,196	3,559	21,036
Zhou, N**	10,552	633	-	-
	\$ 1,271,275	\$ 94,905	\$ 33,792	\$ 893,061

** Current Council

(1) Remuneration includes:

- Acting Mayor duties for Councilor Kirby-Yung
- Deputy Mayor duties for Councillor(s) Bligh, Boyle, Carr, De Genova, Dominato, Fry, Hardwick, Kirby-Yung and Wiebe
- Duty Councillor duties for Councillor(s) Bligh, Boyle, Carr, De Genova, Dominato, Fry, Hardwick, Kirby-Yung and Wiebe
- Deferred remuneration paid to outgoing Mayor and Council members per bylaw 11483 & 11620

(2) Local Expenses include:

- For Mayor, a transportation allowance of \$7,200
- 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 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	\$	16,638	\$	-	\$ 16,638
Bastyovanszky, B *		2,083		-	2,083
Christensen, L *		2,083		-	2,083
Coupar, J C		16,638		-	16,638
Demers, D		16,638		-	16,638
Digby, T J *		2,083		-	2,083
Dumont, C		16,843		-	16,843
Giesbrecht, G		16,638		-	16,638
Haer, A K *		2,083		-	2,083
Howard, M R *		2,012		-	2,012
Irwin, J		16,638		-	16,638
Jensen, C S *		2,604		-	2,604
MacKinnon, S		20,607		1,371	21,978
Virdi, J *		2,083		-	2,083
Total	\$	135,671	\$	1,371	\$ 137,042

*Board Member 2022-2026

**POLICE DEPARTMENT – POLICE BOARD MEMBERS
REMUNERATION**

CITY OF VANCOUVER

Name	Stipend		Expense		Total
Barnes, P	\$	9,781	\$	2,068	\$ 11,849
Black, A		7,141		12	7,153
Chong, F		8,087		37	8,124
John, W **		821		12	833
Robson, M		10,479		4,038	14,517
Roy, R		6,149		1,034	7,183
Sakoma-Fadugba, C *		7,516		3,122	10,638
Wightman, F		10,177		6,653	16,830
	\$	60,151	\$	16,976	\$ 77,127

* Term started February 2022

** Term ended 2022

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Abbasi, S	106,624	-	Amon, K	118,148	3,341
Abbrusci, J A	113,826	-	Amrolia, A	245,733	104
Abdalla Tito, M	79,268	-	Amyotte, M	98,044	-
Abello-Lee, A	95,056	1,467	Anderson, D	76,066	109
Abraham, D	82,911	-	Anderson, G	102,724	281
Abrams, W S	213,734	3,306	Anderson, J	96,675	-
Abri, S	105,898	1,070	Anderson, K P	135,482	1,050
Acevedo Calle, C	126,472	-	Anderson, P	107,743	-
Acevedo, J	118,353	-	Anderson, R	143,829	-
Adam, A G	108,458	257	Anderson, R S	110,909	-
Adam, E	86,151	-	Anderson, T	81,033	-
Adams, D	118,143	-	Andrews, D R	78,015	-
Adams, L	79,178	-	Andrews, J	135,464	1,266
Adeli, H	82,694	-	Andrews, J G	81,771	-
Adolph, C	117,003	835	Anstey, T	109,973	-
Aeng, E	97,453	310	Antoniazzi, R	105,363	-
Afghan, E	102,714	-	Anwar, S	126,456	696
Affifi, P	81,875	-	Anzulovich, M M	167,724	-
Afonso, G	108,004	216	Anzulovich, N	117,920	-
Agnihotri, N	95,752	-	April, C RJ	118,376	-
Agre, S	108,316	-	Aramini, G J	146,018	-
Aguilar, A M	181,973	3,122	Araujo, R	157,574	1,008
Aheer, S	76,521	-	Araujo, S	159,164	-
Ahlstrom, C B	93,601	-	Archibald, C	114,992	-
Ahmadi Diba, F A	104,349	494	Archide, D	81,042	-
Ahmadi, P	76,190	397	Archila Quiroa, D	121,820	483
Ahtesham, B	137,813	904	Areola, G	95,852	1,637
Aidar, I	78,795	1,235	Argo, P	96,129	-
Ainsworth, J R	153,511	1,675	Armstrong, T	96,817	-
Aitken, J	140,774	-	Arnold, A	83,041	277
Ajayi, A	110,903	-	Arroyo, R	97,975	-
Ajina, M	101,235	-	Arsenault, P G	102,840	-
Akhtar, J Z	83,806	-	Arseneault, A	86,742	-
Alblas, A	123,947	4,672	Arthur, M	77,719	-
Alborg, M	95,068	1,164	Artis, E	79,870	1,103
Alexander, O	81,553	-	Ashdown, M	135,899	4,390
Alfaruq, Y	92,223	-	Askarian, M	120,259	851
Alger, M	136,816	1,473	Asli, N	88,566	-
Ali, B R	76,886	395	Aspinall, J	212,335	3,453
Ali, E	81,788	129	Aspinwall, E	78,017	-
Ali, S	114,319	-	Assadizadeh, A	125,351	643
Aljebouri, O	107,378	-	Atchison, R A	112,057	-
Allen, J	75,189	994	Atwood, B	96,232	422
Allen, P	87,968	-	Au, E	101,965	-
Allen, R	98,828	-	Au, M	151,979	1,059
Alm, P E	106,043	-	Au, N	114,133	909
Alojado, J	98,522	-	Aube, W	121,696	-
Amarkhanyan, A	107,235	667	Augustine, R W	137,855	-
Amarshi, A	105,630	3,432	Aujla, K	181,497	-
Amaya, H	99,337	1,173	Austin, J	89,405	-
Ambrosio, R	76,859	-	Austin, N	172,983	3,561
Amigo Gonzalez Mariscal, J	97,616	100	Autiero, D	136,390	-
Amisano, F	84,234	-	Aver, R	157,055	-
Amisano, R	112,020	-	Avinash, A	115,470	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Awatta, H	97,234	1,254	Bartlett, J	120,630	671
Aylett, S W	178,639	-	Barton, A	94,630	-
Ayres, E	84,838	-	Barton, T	126,914	-
Azam, M A	83,176	-	Barzen, S	120,291	-
Azcoitia, J C	97,041	5,665	Basraon, I S	119,940	-
Azuelos, J	113,442	-	Bateman, J K	96,687	882
Baas, C	146,018	-	Batt, I	104,911	-
Baber, C	159,164	105	Baumann, E	102,840	-
Babin, J	108,895	-	Baumert-Samson, M	120,637	-
Babineau, P B	96,802	-	Baxter, A	108,299	-
Badelt, B	146,271	483	Baxter, D	151,312	-
Bagheri, A	77,465	158	Bayanpour, N	128,814	998
Bahia, B	75,049	-	Bayne, A	90,827	-
Bahr, N	104,417	-	Baynham, C	118,570	-
Bai, J	85,940	-	Bayntun, R	129,276	182
Bailey, B	84,957	-	Bean, G	76,866	-
Bailey, D A	85,155	-	Beatch, L	189,914	-
Bailey, D VF	90,831	-	Beaty, A	75,407	-
Bailey, G J	100,976	-	Beaulieu, A	76,459	-
Bailey, J	126,468	3,692	Beaulieu, L	109,521	-
Baillie, M	108,004	-	Beck, B	126,826	494
Baker, C	81,057	-	Beck, K H	185,336	3,122
Baker, K	81,166	-	Becker, A	150,280	494
Baker, M	156,873	-	Bedry, R	90,506	-
Baker, M	141,025	182	Beesley, M	76,354	955
Baker, S	76,419	435	Begg, A	136,010	275
Bakewell, G	139,967	-	Behler, K	128,484	-
Bal, K	79,173	-	Behnam-Shabahang, A	137,154	-
Baldwin, D	157,749	275	Belanger, L	159,164	494
Ballantyne, M T	122,742	60	Belczyk, A M	140,896	-
Ballard, T J	150,748	541	Bell, M	102,602	-
Balogh, Z E	102,224	-	Bell, M	94,523	-
Balson, J	132,269	1,346	Bell, S	105,440	-
Bancroft, D L	103,735	-	Belluce, M N	104,019	-
Bancy, B	94,866	-	Belsham, J J	89,073	-
Bandiera, P	94,214	-	Ben David, S	122,173	-
Baptiste, C A	106,932	-	Bench, C	89,445	-
Baranyais, L	89,684	-	Bender, A S	106,826	-
Baras, D	103,017	-	Bening, N	86,784	-
Baratta, P	80,856	-	Bennett, J	93,687	-
Barbaro, L	75,869	-	Bennett, K M	116,201	-
Barber, D K	131,680	-	Bennington, M	102,812	2,224
Barber, M P	119,411	-	Bentley, A M	98,951	-
Barbir, L F	109,827	3,056	Benton, E	92,674	-
Barbosa, P	91,858	-	Benvenuti, J	96,897	-
Barcelona, C	89,878	-	Berda, S D	139,767	-
Barisky, T	85,855	-	Berdahl, I L	87,968	-
Bark, D	106,629	-	Bergen, C	76,885	-
Barker, K	108,849	-	Bergen, J	132,843	-
Barker, S	131,190	-	Berger, A P	100,580	-
Barlow, B	76,135	-	Berka, B G	99,413	-
Barnes, D	113,227	1,668	Bernard, C A	118,234	-
Barnes, D W	90,783	-	Bernard, R	88,781	-
Barone, A	94,938	-	Berndt, L M	118,262	-
Barron, E	159,407	9,415	Berrios, J	109,735	-
Barry, A	86,205	-	Bersabal, D	86,349	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Bertolone, S	99,106	-	Boisclair, C D	117,862	-
Bertuzzi, B R	154,812	-	Bolan, S M	185,273	-
Bethell, J T	135,322	-	Boldt, J S	113,289	-
Bevacqua, U	99,966	-	Boleak, D	104,145	374
Beveridge, J	108,623	310	Bonamis, I	90,288	368
Bevilacqua, A	79,719	-	Bonderud, E	87,689	1,100
Bevilacqua, D	76,862	-	Bong, S	102,194	632
Bevilacqua, G	97,485	404	Bonin, E	87,707	-
Bevilacqua, S	116,543	692	Bonner, R	102,840	450
Beyer, C B	102,840	-	Bonneville, G T	91,248	-
Bhade, P	110,903	207	Boone, D E	159,649	8,743
Bhuiyan, M S	84,211	-	Boonyaprasop, M	107,717	998
Bhullar, A	103,774	-	Boote, R A	77,607	-
Bhullar, A S	142,917	163	Bordeville, A	142,319	-
Bhullar, G S	102,934	-	Bordignon, A P	123,103	-
Biagini, M N	119,102	-	Bordignon, D A	99,066	463
Bianchi, S	114,850	-	Borger, R	108,702	-
Bibby, J	129,114	-	Borromeo, A	83,120	-
Bidese, L	106,815	-	Borsa, J	113,227	882
Bidwell, M G	95,127	-	Borsoi, C	89,298	-
Bifolchi, R	148,996	-	Bortignon, B T	115,752	-
Bigelow, R	180,218	777	Boruck, R A	173,849	-
Bigg, D	76,954	550	Boscher, W	126,152	-
Billing, J	186,911	3,122	Boskic, B	151,445	-
Biln, M	118,027	-	Bosnjak, J	105,303	-
Biln, P J	104,603	-	Botero, S	92,255	-
Bingley, T	145,999	-	Botsis, N	78,869	-
Bining, H S	112,703	-	Bottineau, M	87,501	-
Bircham, K J	76,443	-	Bouchir, J V	116,220	4,672
Bird, J A	94,269	-	Bourdeaud'Huy, D	145,255	-
Birdi, G	101,700	399	Bourgeau, J	146,018	557
Birk, T A	85,490	-	Bourke, M T	128,484	-
Bishop, J A	119,150	-	Bourne, T C	196,203	-
Bishop, S C	81,011	-	Bourque, J	158,093	-
Bisla, G S	78,366	-	Boutin, M	92,988	550
Bjarnason, C	104,408	2,247	Bowling, B	100,094	703
Black, C	91,836	-	Bowling, J	77,496	-
Black, J C	96,129	-	Bowyer, M	95,752	497
Black, S	128,200	184	Boyd, J	126,456	-
Blackburn, J	107,648	-	Boyer, E JP	99,365	-
Blacker, J N	137,613	-	Boyes, T	97,149	-
Blackmore, J	93,887	-	Boynton, J A	75,360	-
Blackmore, J	93,691	-	Bozic, M	83,474	-
Blackwood, S	76,779	-	Brach, J S	122,662	1,670
Blagojevic, G	110,653	667	Bradbury, C	106,120	1,029
Blandino, R F	78,325	-	Bradford, K	100,532	90
Blay, H S	95,912	-	Bradley, J O	130,536	-
Blount, J	148,182	-	Brar, G	132,502	3,150
Blue, D	103,191	-	Brar, J Y	132,144	5,376
Blyth, D DB	93,735	-	Brascia, A	126,720	-
Boaz, R A	136,079	515	Brasnett, T	131,710	2,742
Boddeveld, R	87,416	-	Bredin, M B	102,278	-
Bodnar, D A	110,903	-	Bredy, G	89,331	-
Bodo, M	77,110	-	Brennan, B	91,740	-
Bogas, J	84,996	-	Brennan, G	77,938	-
Bohorquez Valencia, J	107,235	1,109	Breure, C J	157,249	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Brideau, L D	113,287	-	Burpee, H E	142,032	-
Bridger, K R	162,919	-	Burrero, A	178,451	4,078
Brill, T	75,823	-	Burris, K	78,972	-
Briscoe, L J	110,605	-	Burshtynski, C	80,899	-
Brisson, C	98,033	383	Burton, J A	75,608	994
Broadbent, I	125,930	165	Busch, C	92,203	-
Brodie, J	155,055	-	Busch, Y K	85,626	328
Brodziak, C A	142,416	-	Bush, Z	78,295	-
Bromberger, T J	114,762	-	Bushman, C P	76,057	-
Brooker, E	95,560	-	Butler, J	126,861	-
Brooks, L	116,079	-	Butterworth, M	105,779	-
Brossard, J	122,237	1,483	Buttle, M	133,543	-
Brotzel, J	89,484	-	Buzza, E	85,162	303
Broughton, M	78,367	65	Byma, W	148,262	60
Brouillet, N	104,458	1,114	Byrne, R	79,340	994
Brouwer, M	133,004	-	Byrne, R	75,726	-
Brown, A	154,294	275	Cacos, D J	83,510	404
Brown, L	144,531	-	Caddell, T	112,858	-
Brown, L	95,748	-	Cahill, K	158,897	3,587
Brown, L S	93,417	-	Cai, F	122,184	2,343
Brown, M	112,877	694	Cairns, A	90,291	-
Brown, M	108,076	-	Calder, K	126,456	-
Brown, P	99,802	-	Calderwood, S	81,329	-
Brown, S	162,565	1,851	Caldwell, J	84,308	632
Browning, M	105,362	-	Caley, D W	97,092	-
Brownlie, J D	85,977	-	Calimente, J	90,325	-
Broz, A G	89,579	210	Call, B J	150,694	-
Bruce, K	115,911	-	Cameron, B	144,196	-
Bruce, P	126,498	131	Cameron, K K	80,316	-
Bruchet, J	111,782	-	Cameron, L W	78,007	-
Bruckmann, P M	104,029	-	Cameron, R D	124,517	-
Brunn, L	94,592	53	Cameron, R S	163,552	-
Brunton, L	102,840	-	Cameron, S	87,585	-
Brustolin, A	99,246	-	Campbell, B	107,635	-
Bryant, J A	185,560	-	Campbell, I	121,527	399
Brzozowski, A	108,485	294	Campbell, I	118,803	-
Buchwald, J	89,321	350	Campbell, M L	96,129	-
Buckham, B	124,356	-	Campbell, S	78,397	-
Budau, R	101,078	-	Campeau, T	135,175	60
Buday, S	99,643	-	Canaday, M	133,252	-
Budd, J	83,284	-	Cantagallo, G	88,966	-
Budzik, M S	126,000	-	Cap, T N	172,408	-
Buksa, K	127,169	221	Capolongo, P	102,403	-
Bulic, V	107,657	-	Carabatsakis, J	100,267	-
Bulmer, A	76,244	550	Carino, N M	97,776	-
Bunio, N	105,401	47	Carlson, J	117,229	-
Bunz, D W	169,035	-	Carmichael, T	100,685	1,081
Burak, A	96,123	368	Carmona, R	126,515	588
Burant, B	80,824	116	Carreiro, D E	89,114	-
Burden, R W	177,394	-	Carroll, M P	79,984	994
Buric, D	118,869	-	Carson, J L	79,203	-
Buric, I	111,827	-	Carstairs, M	102,840	-
Burke, D	110,903	1,040	Carswell, K	100,127	788
Burke, T	85,477	-	Carter, C D	116,947	-
Burnett, B A	110,903	-	Carter, S	78,507	-
Burnett, J	100,412	-	Carter, S E J	120,675	4,672

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Cartlidge, J R	118,668	341	Chang, L	88,012	-
Carvalho, N V	109,484	-	Chang, S H	131,385	-
Casano, J W	108,819	-	Chant, C	123,546	184
Cashato, A B	105,149	-	Chapman, E	110,003	191
Cashin, K	131,021	-	Chapman, T	78,966	-
Casidy, B	78,621	882	Charleston, B	126,496	977
Castillo Urena, M	113,227	-	Charpentier, A	127,006	3,522
Castle, R H	81,033	-	Chatrbahr, M	106,339	1,823
Castro, M	95,064	-	Chattha, A	80,247	2,832
Catania, S	87,147	-	Chauo, P	126,456	494
Cates, J J	89,029	1,668	Chavada, A	97,478	1,890
Catherall, R	102,763	603	Cheema, H S	113,555	-
Cavasinni, S	96,821	-	Chelak, J J	116,999	1,525
Cave, M R	78,943	-	Chen, A	76,892	1,291
Cavill, S O	175,275	-	Chen, G	103,195	394
Cavrlj, A	101,303	-	Chen, H	97,770	-
Cen, K	99,354	998	Chen, H	96,573	1,309
Centeno, A	90,832	-	Chen, H	75,669	-
Ceolin, M	92,994	-	Chen, K	108,316	-
Cerantola, M	129,924	275	Chen, L	80,274	-
Cerbon Castellanos, A	117,469	-	Chen, M	145,263	-
Cerminara, S	84,422	-	Chen, P	125,858	-
Cha, D	96,578	-	Chen, T	130,474	-
Chabot, D J	114,771	-	Chen, T	92,396	-
Chaggar, H	78,712	-	Chen, Y	90,201	-
Chalut, R	77,742	-	Cheng, A	161,590	3,451
Chamberlain, D A	77,634	200	Cheng, A	101,648	370
Chamberland, J	140,639	275	Cheng, A	98,558	79
Chambers, W	93,430	-	Cheng, D	118,752	-
Chambers, W	77,879	218	Cheng, G	197,280	105
Chami, B	95,828	1,313	Cheng, K K	113,412	-
Chan, A	128,986	1,218	Cheng, M	99,582	-
Chan, B	85,759	-	Cheng, M T	87,968	-
Chan, C	114,085	-	Cheng, P	93,053	1,637
Chan, C	103,274	1,507	Cheng, P C	131,172	759
Chan, C	102,110	672	Cheng, S J	81,710	3,122
Chan, C L	84,110	-	Cheng, T	87,968	1,701
Chan, D	93,048	347	Chera, S	142,460	-
Chan, E	123,252	528	Chernikoff, F	201,602	-
Chan, H	108,341	672	Cherny, K	103,608	-
Chan, I	112,245	1,296	Chesterton, S P	81,850	-
Chan, J	107,973	494	Cheung, B	126,592	-
Chan, K	81,515	-	Cheung, D C	81,767	550
Chan, M	108,681	1,361	Cheung, I	86,695	-
Chan, P	87,900	744	Cheung, L	104,976	-
Chan, P	82,615	-	Cheung, R W	159,575	2,192
Chan, R	95,887	1,309	Cheung, S	102,638	-
Chan, R B	76,973	-	Cheung, W	97,291	448
Chan, S	87,968	-	Chevrefils, M	133,269	845
Chan, T	82,835	-	Chew, B A	85,215	1,770
Chan, W	181,973	3,122	Chew, S	127,497	-
Chan, Y	110,983	1,520	Chhim, D	116,326	-
Chand, R A	81,501	-	Chi, P	162,453	-
Chaney, D	77,863	632	Chia, S	100,450	-
Chang, J	81,884	-	Chiang, C	79,958	-
Chang, L	118,681	-	Chima, P S	117,681	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Chin, M	138,756	2,606	Clarkson, L	77,188	-
Chin, M	91,424	-	Clausen, C E	109,179	-
Chinembiri, F	167,094	-	Clement, J	94,829	404
Chinfen, S	85,044	-	Clements, D	173,685	3,122
Chisholm, J	117,802	-	Clevenger, B	112,188	494
Chiu, D Y	102,037	2,742	Clewlou, G	116,876	-
Chiu, H	103,419	1,467	Clibbon, C J	120,716	47
Chiu, J	105,985	368	Clinaz, M S	142,945	-
Cho, E	128,484	812	Clironomos, G	86,444	109
Cho, F C	90,872	-	Co, R	88,348	-
Cho, G	100,887	550	Coady, H	115,037	-
Cho, K	95,004	-	Coates, W	126,252	577
Chohan, P	95,951	418	Coburn, D J	87,803	-
Choi, N	78,417	-	Cochrane, D	149,696	-
Chomicki, B P	86,493	-	Coelho, C	139,804	1,091
Chong, H	79,620	-	Coffey, N	90,390	-
Chong, P	110,903	399	Colbert, S	135,342	1,637
Chong, T	100,079	-	Coldwell, M	77,682	-
Chong, W	137,413	-	Cole, J H	91,089	286
Choo, B	114,259	1,532	Coleman, C	131,019	-
Choquette, M	98,006	-	Coleman, D M	85,341	-
Chorney, R M	170,464	-	Collens, M	126,456	446
Chou, S	84,472	-	Collett, J	77,720	-
Chou, W A	159,164	3,914	Collins, J O	109,119	-
Chow, C	77,911	-	Collins, T	125,983	6,530
Chow, D	75,411	-	Colobong, J	105,046	3,712
Chow, H	87,968	-	Con, H	75,008	-
Chow, J	127,497	2,678	Conger, T	99,556	66
Chow, J	83,587	-	Conlan, G J	162,124	4,617
Chow, K	108,936	-	Connell, F J	308,056	3,122
Chow, K	105,354	-	Connelly, P	80,129	550
Chow, L S	129,369	667	Connelly, T	168,301	712
Chow, R	96,697	-	Connery, K	113,918	-
Chow, R H	77,618	-	Connolly, S D	99,295	-
Choy, A	86,948	336	Constable, K	123,950	107
Christopherson, B	121,201	-	Contini, D A	118,428	-
Chu, T	119,254	998	Contois, R	79,485	-
Chua, S N	86,396	-	Cook, C M	84,207	-
Chung, M	99,792	998	Cook, E	93,775	500
Chute, G	83,076	-	Cook, G A	108,666	-
Ciar, V	95,787	-	Cooke, B	146,344	-
Ciarniello, M	84,995	-	Cooke, R M	100,218	-
Cicccone, C	129,643	404	Cooper, T	97,779	1,323
Clark, B	98,216	672	Cooper, T G	159,198	2,963
Clark, B G	113,227	-	Copeland, D D	139,335	182
Clark, E	121,350	-	Coppin, A	91,755	-
Clark, E R	120,048	3,323	Coppola, M	91,892	-
Clark, G C	171,267	-	Corea, D	90,144	-
Clark, J	116,998	-	Corey, K	108,203	-
Clark, R D	119,481	-	Coric, N V	181,973	3,122
Clarke, A	109,047	604	Corlayrojas, N	141,796	-
Clarke, C	145,981	204	Cornelius, K JE	76,144	700
Clarke, C A	86,084	-	Coronado Cespedes, C	75,965	-
Clarke, D S	89,251	-	Costantini, C	96,192	-
Clarke, M	87,960	-	Cotiangco, M	91,032	-
Clarke, W	145,512	-	Cottingham, M A	76,671	730

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Couto, D	78,069	-	Davis, J	119,450	368
Cowan, B J	102,840	-	Davis, M	146,018	-
Cowan, M	103,620	-	Davis, M G	112,528	-
Cowdell, S	104,134	-	Davison, J	75,028	109
Cox, D E	121,568	-	Davison, K M	117,651	-
Coy, R A	155,600	-	Dawkins, J E	157,585	-
Craig, C	128,879	2,260	Dawson, C D	88,669	-
Craig, C	79,465	-	Dawson, R	97,772	-
Craven, C T	104,425	-	Day, W	125,699	-
Craven, L	131,159	-	De Castell, C	267,662	4,576
Cravioto, R	135,196	701	De Groot, P	80,985	-
Cronier, E J	114,330	-	De Jesus, J	76,456	-
Cronin, J	92,095	-	De Leeuw, L	110,400	483
Crowe, C	85,906	200	De Marchi, A E	114,541	-
Crowley, S	76,071	-	De Matos, L A	104,946	-
Crump, H W	85,767	-	De Menezes, J F	76,461	-
Cruz, C	93,060	100	De Sousa, L	182,049	3,629
Cruzo, O	77,582	-	De Vall, J	91,169	1,532
Cua, A	80,120	-	De Villa, R M	81,236	-
Culbert, R E	139,009	-	De Albuquerque, R	158,910	-
Curley, D S	101,229	-	Deacon, R	130,710	-
Curran, E	87,968	-	Deaconu, I	101,946	288
Currie, B	122,734	-	Dean, A S	98,491	696
Currie, B G	106,099	-	Deans, R C	127,737	275
Currie, J	85,304	-	Dearing, C	95,752	-
Custodinho, J	96,973	-	Deboer, S	92,953	105
Cvaci, A	123,516	483	Debray, E	85,262	-
Cvetkovic, Z	136,789	-	Dediu, V	126,456	491
Czene, P A	84,472	80	Dee, T P	150,144	-
Czeppel, A	165,310	1,083	Deer, K	106,888	2,893
Czerwinski, M	75,982	-	Degan, M R	85,165	-
Czypionka, H	95,056	1,023	Degraaf, J	96,739	-
Da Silva, P	108,494	-	Dejong, U	115,718	743
Dabbaghian, M	110,563	-	Deleo, L	116,590	-
Dacey, E	133,233	494	Delf, R	79,057	-
D'Agostini, M	153,401	-	Deligero, E	116,880	-
Dale, S	82,112	-	Demers, J C	95,714	-
Dales, B A	135,728	-	Dempster, C	127,610	2,550
Daley, T	116,779	-	Dempster, C C	117,770	-
Daminato, L L	138,339	-	Denholm, N	119,765	-
Danay, B	86,425	-	Der, K B	126,456	887
Danford, N	109,020	672	Desanti, M A	140,139	3,096
Danieli, M	92,871	-	Deschenes, L F	95,010	1,029
Danilkov, A	86,278	-	Desjarlais, L	99,763	-
Danyluk, A K	117,517	2,412	Desrochers, M	140,389	-
Daoust, L	119,819	-	Dessureault, S M	100,534	434
Darling, P	126,446	1,117	Detienne, D	122,528	-
Darwent, C	133,693	635	Detina, R M	84,295	-
Datt, S	81,436	-	Devereaux, M	117,053	-
Davidson, D R	162,087	541	Devery, J	136,644	-
Davidson, S C	135,173	14,127	Devitt, P	91,212	-
Davies, A	122,507	3,122	Devlin, B	136,065	887
Davies, B	145,907	-	Dhaliwal, A	94,808	-
Davies, B	89,256	-	Dhaliwal, B	102,544	-
Davies, S H	79,560	-	Dhaliwal, G	93,592	-
Davies, S R	148,185	-	Dhaliwal, R	75,296	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Dhanoa, S	126,456	1,998	Dornbierer, A	122,188	-
Dhesi, S	99,332	-	Dorward, C	103,524	-
Dhillon, K	88,534	-	Dosanjh, J	80,988	584
Dhillon, N	159,283	404	Dosanjh, S	105,018	909
Dhillon, R	126,579	-	Dosen, S	96,871	-
Dhindsa, J	96,387	-	Dotto, M	128,136	-
Dhindsa, N	111,999	998	Doucette, D C	86,100	959
Dhinjal, B	88,777	835	Douglas, J	89,271	-
Di Fonzo, D	108,623	-	Douglas, K AT	110,903	-
Di Marco, P	106,811	-	Douglas, T	91,307	93
Di Spirito, D	83,557	-	Dow, K	131,913	-
Diaz Haro, J	87,968	-	Downey, M	114,466	200
Dick, S G	131,984	-	Downie, A M	84,539	-
Dickson, A A	147,396	-	Draskovic, R	121,449	105
Didenko, D	95,027	-	Dressel, E	85,667	995
Diewert, P	94,128	-	Drever, A J	90,356	325
Dighton, S N	171,148	3,796	Drewitt, D M	96,916	-
Digirolamo, M	88,158	-	Du Toit, D	95,782	-
Dineen, S	76,148	-	Du Toit, M	95,192	-
Ding, E	85,076	1,212	Dubbert, R G	113,966	-
Dingwall, D	99,802	-	Dube, M	126,456	-
Dingwall, G A	92,001	260	Dubrulle, P	81,033	-
Dinh, V	106,775	-	Ducharme, D	122,108	182
Dinwoodie, B W	87,873	-	Dudley, D	84,154	-
Ditchburn, G W	144,683	-	Dufix, B	97,093	-
Ditrollo, A	75,677	-	Dufour, V	81,085	309
Dittrich, P	85,400	-	Dugaro, S K	100,465	-
Dixon, I K	204,818	3,122	Duggan, A P	135,322	-
Dixon, R	110,903	-	Duifhuis, M	135,262	-
Dixon, V S	185,381	3,122	Dukay, C	109,856	-
Do, T	125,901	696	Dumpit, M	83,366	-
Dobbie, A J	96,139	-	Dunbar, D	77,620	-
Dobson, C G	128,484	53	Duncan, A J	105,467	-
Dobud, M	81,694	-	Duncan, D	86,105	-
Docherty, J	109,722	399	Duncan, S	149,609	-
Docherty, J A	106,802	-	Duncan, T K	134,974	-
Dodd, C	153,457	-	Dunlop, E	125,664	1,954
Dodds, J	117,512	-	Dunnet, A	80,924	-
Doel, R	126,456	2,707	Dunnet, M M	100,406	-
Doggett, S	132,464	-	Dunse, A D	143,816	-
Doi, S	121,390	-	Dupont, R	87,875	-
Doiron, Y	76,344	-	Durkin, J	88,096	-
Dokter, T	90,320	518	Durnford, J M	136,729	-
Doleman, D	147,887	494	Duvochel, E	155,009	-
Domaas, S	97,232	-	Dwelle, S	92,648	1,858
Domes, K	96,085	-	Dyck, J P	93,142	-
Dominiak, L	95,197	672	Dyck, S E	146,018	-
Dommissie, M F	100,523	-	Dykes, T N	142,908	541
Don, A J	93,842	743	Dykstra, J	79,556	-
Donaldson, T J	127,835	-	Dyste, S	117,632	-
Donaldson, T L	89,017	165	Easby, S K	102,840	-
Dong, C Y	121,756	656	Easingwood, M	107,360	-
Dong, J	135,408	204	Eddy, R	93,183	433
Dong, L	131,190	-	Edgar, J	108,720	2,138
Dong, T K	78,097	743	Edge, C A	143,448	-
Donnery, S	102,997	-	Edmonds, R	80,031	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Edwards, C	136,729	516	Fan, R	90,778	3,544
Edwards, J H	87,009	-	Fang, C	103,222	-
Edwards, P	86,880	-	Fanning, P J	110,903	-
Edwards, S	135,875	-	Fansegga, B	75,197	-
Edwardsen, T	88,725	-	Fanzega, T	104,851	-
Edwardson, K	124,666	-	Faria, J	104,321	-
Eenkooren, R	88,033	-	Farina, G	95,257	-
Egerton, D DE	105,791	-	Farmand, S	88,462	236
Eguizabal, T	86,687	-	Farrell, L	128,576	-
Eichhorst, W	110,830	-	Faught, B	103,621	1,271
Eidher, A	105,561	275	Fazekas, P	136,729	228
Einifar, M	86,858	-	Fei, W	113,227	-
Eklund, D J	117,970	-	Feitsma, J K	124,373	-
Ekman, K	110,536	275	Felder, R T	95,588	314
Elliott, D P	76,204	-	Felgner, R	142,578	-
Elliott, M E	126,456	-	Felicio, C E	116,992	696
Ellis, S	134,854	821	Felts, T JW	221,443	-
Ellis, S	113,531	140	Feng, L	95,752	-
Elliston, M B	95,115	-	Fenwick, E	126,944	-
Embleton-Forrest, J	133,063	328	Ferguson, D J	128,076	-
Embley, E	132,412	-	Fernandes, H J	106,524	374
Enfeldt, M	206,158	-	Fernandes, L	113,000	-
Eng, C	88,738	-	Fernandez, I	77,699	-
Eng, N	96,063	-	Fernandez, J	95,344	-
Engineer, N	98,991	-	Fernandez-Garcia, J	113,227	2,446
Enright, D	110,903	4,316	Fernquist, C D	79,536	-
Enright, P	125,911	368	Ferrante, M	116,213	220
Ens, A	77,730	35	Ferrer, J	106,057	650
Epa, D	157,817	1,045	Ferris, D R	186,396	-
Erdman, S	108,623	-	Ferris, K	141,982	182
Erfan, A	179,971	4,320	Field, T G	81,317	-
Erichsen, D	93,039	-	Filice, E	106,956	-
Erichsen, S	130,532	175	Fink, T	115,365	53
Erickson, D J	81,518	-	Finlayson, A	84,472	-
Eriksson, O	97,132	-	Finley, D	185,381	3,122
Ervin, S	97,815	-	Finn, E S	85,141	296
Espenhain, R M	109,305	-	Fischer, M	79,554	-
Esposito, K	82,757	-	Fisher, C	92,514	1,198
Essinger, P	136,266	-	Fitzgerald, M	124,159	78
Essinger, R	141,891	-	Fitzwalter, T	88,075	-
Estrin, K	87,667	-	Flatt, D	87,976	-
Evans, J	185,109	2,075	Fleck, C R	128,581	-
Evans, P	82,769	-	Fleming, A	89,438	245
Evans, R	146,528	1,103	Fleming, R	106,672	-
Eyerund, J	78,411	-	Fletcher, D	88,533	-
Faccio, R P	79,648	918	Fleury, C	93,864	-
Fahmi, T	79,840	-	Flewin, Y	85,682	-
Fahy, B R	113,803	-	Flintoff, M M	78,717	280
Falbo, T	146,339	-	Flores, A	84,531	-
Falconer, C	110,708	4,011	Flores, J	87,939	-
Falkenhagen, W	93,580	-	Floris, J R	116,386	-
Faloure, A	113,887	20	Foellmer, S	158,849	3,306
Fan, D	117,818	210	Fong, H	81,033	-
Fan, E	100,128	-	Fong, J	77,748	47
Fan, J	119,579	640	Fonseca Munoz, E	103,867	-
Fan, J	84,472	-	Fonseca, G	85,851	1,686

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Fontaine, D J	108,249	-	Galbraith, C A	150,383	-
Ford, A	85,649	-	Galindo, J M	133,153	-
Ford, G	125,089	794	Gallen, T L	113,227	315
Ford, R	100,452	-	Gallina, F	87,968	-
Fordham, L	91,586	-	Gallo, S	90,626	-
Forgie, S L	81,828	130	Gallos, T	95,293	-
Forsyth, D	94,303	11,888	Gan, A	75,474	563
Forsythe, K R	104,089	1,706	Ganchar, D C	153,755	-
Fortin, A	111,504	-	Gandha, A K	188,980	761
Foster, A	83,381	-	Gandham, K	114,537	651
Foster, I	119,313	305	Gangnon, M N	78,541	550
Foster, K	126,456	-	Ganuelas, G	110,903	-
Foster, R L	110,202	698	Gaos, D	146,368	-
Foster, R L	78,406	-	Garbe, J	93,629	-
Fouladianpour, P	99,400	984	Garcia, E	115,883	1,630
Fox, P L	137,511	2,085	Gardner, M	107,254	-
Fox, T J	89,665	-	Gardner, W M	123,981	-
Fraidenberguer, S	124,354	130	Garrido Hernandez, E	79,803	-
Francis, K	98,313	-	Garrison, D B	188,028	672
Francisco, J	83,579	-	Garry, A	110,903	-
Frank, M	119,236	182	Gartner, A	94,419	-
Franklin, E R	80,445	-	Gash, T	88,200	-
Franko, J	80,562	-	Gatley, R	96,086	-
Fraser, K S	115,101	-	Gatten, D L	108,079	3,556
Fraser, S	124,354	-	Gatus, M	75,673	-
Fraser, S J	141,386	-	Gaudet, G	95,503	200
Fredericksen, E	128,594	-	Gauthier, G J	151,621	-
Freeman, J C	113,227	-	Gavel, A	95,388	-
Freeman, S R	86,519	-	Gazzola, R A	98,417	-
Frew, M	139,275	399	Ge, W	126,456	2,283
Fridkin, A J	79,344	-	Geelhoed, T	102,337	10,831
Friedman, S	99,730	-	Gelsvik, C E	153,454	-
Friesen, J H	84,456	-	Gemmill, K W	158,971	-
Friesen, K	145,564	-	Genge, D M	110,827	-
Froehlich, N	152,565	1,134	George, D	87,091	-
Fromberg, M	85,868	1,490	Gerber, C	75,020	-
Frost, G W	143,678	-	Gerber, S	114,805	-
Fry, K L	263,828	10,588	Gerow, A M	99,763	-
Fry, M T	83,036	-	Gerth, H M	84,825	-
Fu Luperdi, F	92,141	-	Geyer, S	113,350	-
Fu, B	160,147	4,982	Ghasemi, H	100,289	672
Fu, H	104,004	260	Ghera, G S	103,840	-
Fu, T	96,270	-	Ghuman, N	90,705	288
Fuentes, O	121,462	-	Gibbs, A	129,211	3,707
Fung, M G	104,055	-	Gibbs, M D	96,687	-
Fung, P	80,643	-	Gibeaux, M	76,728	313
Fung, V	94,819	-	Gibson, M	141,225	-
Furlong, T	86,325	-	Gildersleeve, M	112,156	-
Gach, K	89,622	-	Gill, C K	165,267	-
Gadey, G	103,420	419	Gill, D	121,190	-
Gaertner, L	122,363	2,330	Gill, D A	139,720	-
Gagnon, P J	87,968	-	Gill, G	111,962	-
Gahan, C M	91,962	-	Gill, H	135,424	374
Galambos, J	102,090	-	Gill, J	97,103	-
Galanopoulos, A	77,731	186	Gill, J	85,697	-
Galbraith, A	79,573	106	Gill, J	76,957	679

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Gill, R	100,613	-	Greene, J	131,572	-
Gillis, M J	104,056	-	Greentree, K	117,822	-
Gillman, A R	128,591	777	Greenwood, A	104,174	288
Gilmore, S M	160,351	-	Greenwood, A G	159,185	-
Gilmour, D	95,041	-	Greenwood, J	148,968	7,469
Girard, T	154,501	-	Greer, J C	162,124	-
Girard, T	141,291	-	Gregg, T	120,405	-
Giuricich, K	84,472	-	Gregory, A D	172,361	-
Glass, R J	119,185	2,415	Gregory, J P	117,229	-
Glichitch, T	83,147	-	Gregory, K	98,519	-
Glover, C	98,732	-	Gregson, J E	126,456	1,932
Glover, M	86,745	-	Greig, Z	98,540	-
Glowacz, K	92,353	5,005	Greissel, M	142,782	-
Glushko, R	87,861	-	Grewal, A	87,574	-
Gobeil, P J	85,084	-	Grewal, B G	81,270	-
Gobillot, J	126,911	-	Grewal, B K	75,059	-
Goddard, S J	136,729	302	Grewal, K	95,447	1,204
Goh, B	108,984	-	Grewal, P	153,600	998
Goldsmith, S	180,860	209	Grewal, P	87,857	-
Gomes, C	128,484	603	Grieco, R	88,457	-
Gomes, E	143,118	929	Grieve, A	121,813	-
Gomez, R	76,671	-	Griffin, B	76,064	-
Goncalves, D	92,302	632	Griffin, W W	86,316	-
Gonsalves, D	118,073	-	Grimann, C	118,804	971
Gonzaga, D J	114,537	182	Grimminck, P	127,831	944
Gonzaga, R	146,469	-	Grimwood, B	133,963	4,672
Gonzalez, J	123,628	-	Groenewegen, A	176,311	541
Goodchild, J	132,846	-	Groenewegen, B A	110,094	-
Gooding, I	84,472	-	Grohmueller, H	110,630	-
Goodlad, J L	102,840	-	Grootendorst, E	144,327	7,166
Goranson, J	146,018	-	Grottenberg, J	124,982	-
Gordon, D	119,211	-	Grover, R	125,288	184
Gordon, H M	149,100	260	Grubb, K A	181,973	3,122
Gormick, J	135,969	275	Gsponer, D	106,811	-
Gornall, T	96,347	-	Guenther, D	82,754	632
Gorseth, N	153,787	182	Guerette, J	118,939	-
Gottfried, N L	131,762	-	Guerra, M C	124,671	1,060
Gould, B	121,124	1,794	Guillaume, J	79,368	-
Goulet, M	140,930	-	Guilmant-Smith, G	102,241	100
Goundouvas, K	106,679	-	Gulevich, R	128,680	-
Goundouvas, K	91,740	-	Gumley, P	96,999	1,347
Gowsell, B	84,115	-	Gunderson, J	101,581	-
Gram, Y	86,454	-	Guns, M	134,239	-
Grant, E M	78,288	-	Gunster, N	92,278	-
Grant, L	92,713	100	Gupta, A	125,189	-
Grant, L	77,620	100	Guremel, I	98,208	-
Graves, L	115,097	-	Gurniak, D	92,824	-
Gray, J T	121,654	1,301	Gurzhiy, A	95,502	391
Gray, J W	198,753	359	Gusic, B	125,738	304
Grazley, J	92,052	-	Gutierrez, D	99,005	-
Green, A	126,456	2,039	Gutierrez, P A	87,204	-
Green, D R	176,714	-	Gutteridge, C	158,973	739
Green, M D	86,934	-	Haapalainen, R	80,555	188
Green, R	90,428	-	Haber, A	103,636	-
Greenberg, D J	102,496	-	Hadden, W A	87,613	718
Greenberg, J M	204,818	3,122	Hagiwara, R M	158,561	176

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Haglund, C	75,480	-	Havelaar, J	132,853	182
Haid, S	175,274	975	Hawksbee, I	139,419	-
Hajdu, S L	114,575	-	Hawryluk, L	78,138	-
Hales, J	124,674	632	Hawthorne, M	82,616	-
Hall, K	85,812	581	Hay, A M	83,901	-
Halldorson, J	98,806	-	Hayes, R J	177,527	5,466
Haller, B F	122,343	-	Hayne, K R	130,152	977
Hallgren, D	156,239	-	Hayre, D	133,309	-
Halliday, D	161,120	182	Hayre, R	100,837	991
Halverson, M	145,412	2,256	Hayward, D	122,749	998
Halyk, M	96,499	-	Healey, C	112,245	95
Hama, G	87,773	-	Healy, T	189,966	-
Hamade, J	79,207	-	Heaney, S M	136,206	-
Hamilton, A	114,809	-	Hebert, J T	88,239	-
Hamilton, G	87,125	-	Heer, J	110,324	-
Hamilton, M	124,047	1,077	Hegedus, R S	140,418	-
Hammermeister, J	82,781	-	Heikkila, J	77,637	-
Hammermeister, J	76,151	-	Heinricks, S	104,217	-
Han, H	85,448	-	Heinz, D J	85,081	-
Han, J	86,498	-	Heitzman, M	83,230	-
Hanes, J	90,035	-	Helenurm, R	75,716	-
Hanggi, F	113,227	-	Hellyer, B	79,204	-
Hanley, B	117,382	-	Helm, S	104,731	-
Hansen, D L	148,933	-	Hemstalk, C	77,152	-
Hansen, K	86,212	-	Henderson, T	87,956	-
Hansen, M	105,508	-	Hendren, P	102,478	105
Hansen, M	98,675	-	Hendricks, C S	77,611	-
Hanson, L	90,417	-	Hendricks, I	76,175	-
Hanson, S	99,791	-	Hendrickson, A A	109,153	873
Harbun, N	114,292	-	Hendrickson, S P	169,997	-
Hardie, C	127,795	-	Henry, G	105,316	385
Harju, P	87,515	-	Henry, M	141,924	182
Harlos, R	84,800	-	Henselmann, B	182,813	13,990
Harman, Q	89,213	-	Hensman, J M	76,536	-
Harnett, S	95,172	486	Hensrud, C M	125,292	182
Harries, D	106,833	-	Heppner, T	147,989	1,121
Harrington, C L	82,013	-	Herbel, W A	94,791	-
Harris, K	76,700	-	Herbert, C M	183,847	2,510
Harris, M	145,001	494	Heriot, J J	125,050	-
Harrison, R	100,704	-	Herrin, M D	110,498	-
Hart, A	102,840	639	Heslop, M	163,697	6,897
Hart, O	128,064	1,212	Hesse, B C	174,007	-
Hartley, J R	101,748	-	Heywood, K	121,372	-
Hartnett, D D	86,942	-	Hickey, M N	127,353	-
Hartwell, H	102,840	-	Hicks, C	81,033	-
Hartwig, G	101,891	-	Hicks, R	125,259	37
Harvey, A	75,251	-	Hicks, S B	146,893	681
Harvey, D	129,723	182	Hiebert, G J	164,827	-
Harvey, S A	137,678	-	Hiebert, K L	170,438	1,286
Hassett, A D	123,223	-	Higgins, C	108,623	1,472
Hastings, C	142,308	-	Higgins, D	180,475	4,246
Hastings, K	193,955	275	Hii, Y	113,227	-
Hatchen, D T	87,493	-	Hildebrand, C	103,990	-
Hatcher, M D	157,064	-	Hildebrandt, A	78,765	-
Hatta, J Y	142,531	-	Hildebrandt, B D	118,563	1,942
Hatton, R	97,802	-	Hildebrandt, E	110,370	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Hillmann, K	77,637	65	Hsieh, K G	87,803	-
Hills, J A	86,058	-	Hsieh, S	147,849	-
Hilt, M	113,227	2,205	Hsieh, T T	138,196	-
Hilton, M	117,878	-	Hsu, H	132,782	1,403
Himmelman, E O	109,742	-	Huang, A	98,706	998
Hirakida, R	81,452	686	Huang, B	129,514	-
Hirji, K	159,164	825	Huang, H	98,178	-
Hmaidan, M	82,007	-	Huang, J	90,607	-
Hnilica, P	90,963	-	Huang, J	75,791	1,429
Ho, H	77,686	431	Huang, P	85,022	1,819
Ho, V	78,211	-	Huang, R	88,528	861
Hoang, T A	76,842	-	Huang, T	124,207	-
Hobbis, L	93,946	275	Huang, T	75,826	993
Hobbs, M A	92,974	-	Huang, Y H	86,193	389
Hodges, G H	130,354	734	Huber, B A	127,326	-
Hodgson, K	126,515	-	Huber, L	82,136	-
Hoffman, G	103,941	3,151	Huber, P E	134,771	500
Hoffmann, L M	120,892	-	Hudson, A	86,073	-
Hogan, A	79,106	-	Hudson, T	115,981	400
Hogan, P	128,983	741	Hughes, F	83,152	-
Hogarth, H	128,076	550	Hui, T	161,700	-
Hogg, G R	75,178	-	Hui, V P	95,667	-
Hoikka, H	89,275	-	Hui, W	100,186	-
Hojjat, A	88,549	1,199	Hulbert, J	107,386	-
Holbrook, D	111,367	-	Humenny, S W	156,754	-
Holdbak, N	77,920	-	Hummel, T C	111,757	-
Holland, K L I	126,778	-	Humphrey, R J	114,406	-
Holm, Q	75,474	1,472	Hundal, D	81,813	-
Holmes, A	105,970	-	Hundal, G S	130,506	-
Holmstrom, N	78,548	-	Hung, B	91,816	-
Hon, H	110,712	667	Hunter, J	91,188	786
Honan, D	102,840	-	Huntley, M J	94,233	-
Hook, J	100,234	2,888	Hurd, T C	123,830	-
Hooper, A	110,903	-	Hurford, D M	152,220	-
Hooper, T	117,149	-	Hurworth, N	108,548	-
Hooton, J	112,916	-	Hurzin, W R	147,099	182
Hope, C G	108,836	-	Huston, C	87,163	-
Horlacher, H	126,253	37	Hutch, D J	188,790	5,857
Horn, K	120,254	-	Hutchinson, K D	126,409	-
Horne, J	145,474	129	Huth, B A	110,063	-
Horne, M	134,707	-	Hutton, R G	137,742	-
Horne, S	181,973	3,122	Hwang, I	118,103	-
Horne, T	114,593	432	Hynes, M	85,149	-
Horner, W	78,687	550	Iachetta, G	100,201	20
Horsley, E	80,424	-	Iachetta, P	83,269	-
Horvat, K	102,475	15	Iacoe, C	126,456	999
Hou, M	143,219	-	Iannacone, J	112,212	489
Houghton, S	89,500	-	Ibey, M	168,708	399
Houser, D	95,443	-	Ichiiwa, S	117,035	-
Howardson, J R	105,919	-	Ieraci, A	78,048	-
Howden, M	122,644	-	Ignatyev, B	76,238	-
Howe, D G	104,633	350	Iizuka-Mitchell, M	85,906	-
Howe, E	102,840	-	Imani, K	108,960	-
Howes, T W	111,522	-	Impey, P M	309,456	1,957
Hrushowy, N	182,423	-	Ince, E	89,308	-
Hsieh, J	90,032	57	Ing, C	95,695	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Ingram, T	77,972	-	Jocius, S A	80,308	-
Innes, E	119,114	576	Joe, C	106,274	-
Iosef, P	94,015	-	Joe, W	95,752	-
Iradia, B	85,930	-	Joe, W	87,877	-
Irvine, M	141,391	-	Johannson, K	98,034	-
Irvine, R	99,350	-	Johl, H	77,734	-
Irvine, T	101,308	1,403	Johnson, C	81,886	872
Irwin, J T	126,456	2,567	Johnson, D C	96,211	374
Isaac, K M	125,756	-	Johnson, D E	130,007	-
Isherwood, M B	111,274	-	Johnson, J	129,882	163
Ishikawa, R N	89,758	730	Johnson, M	76,311	-
Islam, S	109,107	483	Johnson, M T	80,985	-
Isovic, S	92,061	-	Johnson, R T	140,689	661
Ivall, J	107,410	637	Johnson, T F	136,729	696
Jacinto, A	75,633	-	Johnston, A	157,346	-
Jackart, B	91,699	-	Johnston, D	86,462	-
Jackson, D L	102,076	122	Johnston, K R	79,851	394
Jackson, J T	166,384	-	Johnstone, T	131,078	-
Jackson, M J	103,586	-	Jones, B	75,143	-
Jackson, O	139,968	275	Jones, C W	88,338	-
Jackson, S M	188,608	1,124	Jones, D	93,597	-
Jackson, T T	90,936	-	Jones, D R	97,957	-
Jacobson, R	88,048	-	Jones, E	138,767	998
Jacques, N	76,337	-	Jones, E	112,136	1,187
Jagodic, N	81,033	-	Jones, J E	120,389	-
Jakubczyk, J M	126,180	-	Jones, K	126,456	-
Jakubec, J	120,678	275	Jones, Z S	76,554	247
James, J	133,519	-	Jones-Cox, H	116,565	-
James, P	120,650	-	Jong, T Y	81,069	-
Jamil, H	106,950	-	Jordan, B	144,323	3,122
Jang, C	78,121	-	Jordan, J	77,581	-
Jang, S	93,886	-	Jordan, M R	143,325	-
Jankovic, Z	128,970	-	Jose, S	110,471	-
Jardine-Olade, S	88,791	2,072	Joseph, C	147,130	1,768
Jasper, K	136,895	-	Joseph, C	97,450	-
Javan, M	89,663	536	Joseph, C	86,846	500
Javison, J A	93,663	345	Josin, M	119,483	-
Jawanda, H	127,637	-	Joss, N	135,686	-
Jay, S	90,291	672	Jotie, J	88,281	-
Jayaraman, L	92,032	-	Joulaee, M	75,884	-
Jean, C	119,790	-	Joyce, B	106,809	-
Jean, L	90,953	-	Jung, A A	102,074	-
Jehman, D	95,029	-	Jung, C	95,812	-
Jelic, E	85,594	-	Jung, D	136,260	-
Jellema, R	93,712	-	Jung, D S	125,972	-
Jenkins, C J	95,373	-	Jung, I	98,669	150
Jensen, M	76,988	-	Jung, W K	103,379	-
Jensen, S M	130,182	-	Kader, M	93,067	-
Jeon, E	88,032	-	Kadomoto Inomata, F	90,833	632
Jerkovic, M	113,970	483	Kagel, T	104,349	1,989
Jeske, K E	93,427	-	Kai, Y	95,056	-
Jhajj, K J	115,191	830	Kaila, A	104,906	-
Ji, G	113,040	-	Kainth, H	80,866	-
Jiang, Y	113,248	770	Kajevic, S	84,343	-
Jimenez, L	113,654	-	Kallweit-Graham, K	105,540	-
Jin, Y	75,474	290	Kam, V	85,224	2,028

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Kamer, T J	111,024	-	Khella, H	135,322	-
Kaminski, I D	131,442	-	Kheyri, J	94,088	-
Kan, R	104,769	-	Khong, W	136,672	-
Kang, H	89,664	-	Kielan, T	189,959	-
Kang, H	75,420	-	Kilfoil, C D	130,098	-
Kang, J S	79,310	-	Kilpatrick, B E	97,005	-
Kang, T	81,379	1,110	Kim, D	88,014	-
Kapadia, Y	83,034	-	Kim, E	102,734	632
Kapoor, S	182,717	1,103	Kim, K	99,802	-
Kaptein, M	75,970	-	Kim, Y	102,279	642
Karabegovic, H	85,050	-	King, C A	101,755	-
Karami, N S	79,203	-	King, D B	93,800	313
Karataruk, K	76,216	-	King, L	128,484	3,039
Karunakaran, S	91,431	1,863	King, R	75,949	-
Karwat, M	146,185	-	King, R J	88,266	-
Kaur, H	104,361	-	King, T	95,392	-
Kawaguchi, K	92,562	-	King, V	82,415	-
Kay, V R	113,227	-	Kinghorn, D L	86,887	-
Kaye, B W	127,418	-	Kinley, R	146,317	-
Keates, R J	87,955	-	Kirby, D C	135,322	-
Keating, F	88,768	1,391	Kirincic, D J	147,996	-
Keats, J H	90,881	-	Kirincic, S L	86,158	-
Keays, J	112,511	-	Kirk, T	126,372	66
Kee, W	92,152	-	Kish, F W	75,591	-
Keeler, J M	149,394	-	Kitchener, R G	149,447	2,178
Keen, G W	95,622	-	Klar, P	75,473	-
Keenan, L	75,253	-	Klassen, N	104,019	9
Kefalas, K	97,202	1,622	Klassen, S	153,697	275
Kehler, T	79,566	-	Klein, A	106,291	-
Keith, B	147,556	105	Klein, D	106,790	-
Keller, S C	76,243	109	Klein, R A	112,466	-
Kellett, B	87,968	-	Klein, S	77,185	-
Kellner, B W	191,110	-	Kleindienst, K	151,561	-
Kellock, S M	178,654	1,586	Klemionek, B	133,965	-
Kelloway, K	105,519	-	Kler, K S	76,594	475
Kelly, B	134,135	-	Kliner, D	79,039	-
Kelly, D	75,017	-	Kloepper, K	122,699	300
Kelly, K M	88,430	-	Kloosterboer, J	125,572	104
Kelly, L CM	126,456	-	Knezevic, N	112,878	-
Kendall, P N	118,879	-	Knight, C	183,176	4,984
Kennedy, K	151,486	11,467	Knoll, M J	114,762	949
Kennett, B	105,523	-	Knudsen, T	76,543	-
Kennett, B	79,646	-	Knudson, K A	86,033	580
Kenny, D A	75,712	-	Ko, N	83,302	-
Kenny, E	110,903	998	Kobayashi, H	100,317	-
Kent, S	101,523	-	Koch, S	97,463	2,598
Keremidschieff, M A	135,765	-	Kochhar, S	87,162	-
Kerr, S A	116,045	-	Koep, M	104,019	-
Kerr, S W	87,552	-	Koepke, J	85,239	-
Kerstetter, A	84,666	-	Kohansal, M	75,474	290
Keshtkaran, P	107,209	1,043	Kohli, R	109,885	477
Kettmann, K	96,563	517	Kolakovic, A J	117,673	-
Kevlahan, C	92,394	-	Komiya, K D	91,401	-
Khabra, J	95,992	-	Konakh, A	90,100	-
Khan, A	113,000	-	Kong, C	127,659	-
Khan, H	96,981	-	Kong, Q	101,082	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Kong, S P	149,528	977	Labrador, S	80,248	-
Konopacki, T G	87,757	109	Lacaria, A	94,317	-
Konowalchuk, W L	129,824	722	Laclaire, L L	293,356	5,162
Koo, D	181,973	3,122	Ladbrook, W D	132,674	182
Koo, V	121,726	-	Laderas, M	79,395	-
Koop, D	121,212	-	Lagerquist, D	130,233	-
Kopchia, J	114,365	-	Laghan, E R	94,268	-
Kopy, V P	95,127	-	Lagreca, J	153,042	2,666
Kordmahalleh, M	110,903	-	Lai, C	135,322	998
Kore, E	75,702	-	Lai, J	90,812	-
Koren, A	110,903	-	Lai, K E	100,059	-
Koren, J	87,305	-	Lai, P	85,239	-
Kornberger, B T	133,258	-	Laird, T	75,924	919
Korpan, S	128,989	1,133	Lam, A	135,338	-
Korstrom, D	146,654	-	Lam, C	113,514	-
Koscielski, J	159,817	-	Lam, J	84,472	-
Koshimura, M	102,426	328	Lam, M L	159,164	1,005
Kosmak, M	126,456	236	Lam, R	115,134	994
Kounalakis, E	76,629	-	Lam, T	95,859	381
Kovacic, S	106,631	-	Lamb, T	128,392	-
Krabbenhoft, L	78,333	-	Lambert, K M	99,991	374
Kramer, L	126,640	535	Lambertson, K	113,293	-
Kraynyk, D W	140,233	-	Lamont, J A	181,973	3,122
Krilic, M	124,159	-	Lancaster, J G	183,346	3,122
Kripps, S	104,004	-	Land, J M	148,312	-
Krishnamoorthy, K	92,876	-	Landels, B A	136,503	-
Kristensen, J	87,204	-	Landles, R	153,752	275
Kroeker, J	95,532	-	Landon, R	93,260	100
Krsteva, E	135,322	-	Landry, L	159,164	998
Krueger, G A	167,453	1,637	Landsiedel, S	136,098	-
Krueger, P W	113,442	368	Lane, A D	81,831	-
Kryszak, K	78,704	-	Lang, L	84,533	-
Kuechler, W	117,984	-	Lang, M	118,983	-
Kuenzig, J Q	105,500	-	Langan, K	90,522	-
Kukreja, B	102,199	2,138	Langevin, D O	75,708	-
Kulhanek, P	110,434	-	Langland, H	110,903	-
Kumar, A	85,433	406	Lanigan, S P	133,219	-
Kumar, R	95,894	-	Lao, A	100,927	253
Kumar, S	133,158	-	Lao, D	108,054	909
Kumar, T	110,903	-	Lapointe, R	97,762	-
Kundarewich, K	131,734	-	Larigakis, M	89,580	-
Kung, A	100,406	551	Larijani, A	110,798	-
Kung, N	126,899	421	Larsen, J	92,150	57
Kuo, Y S	114,665	384	Larson, M	77,627	-
Kuramoto, R	95,752	-	Lashin, A	107,612	-
Kursar, R A	83,672	-	Lasocha, A	104,935	543
Kushner, E	82,699	745	Latimer, T	143,183	275
Kusmuk, B	125,351	887	Latta, J P	139,258	-
Kutin, K	78,538	919	Lau, A	99,311	-
Kuyer, T	134,947	630	Lau, A	86,318	995
Kuys-Clarke, A	103,989	475	Lau, C S	128,588	-
Kuzmanoska, B	110,870	1,520	Lau, D	85,840	-
Kwan, K	87,968	-	Lau, E	94,070	1,403
Kwok, H I	81,100	-	Lau, J	133,904	269
Kyllo, D	81,839	-	Lau, J	88,186	56
Labahn, S	76,302	655	Lau, K	146,012	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Lau, K	117,546	448	Lee, M	84,472	-
Lau, N	97,302	-	Lee, N	110,903	-
Lau, P	127,746	-	Lee, S	137,082	998
Laughlin, T	111,649	-	Lee, S	107,917	2,229
Lauten, L	93,156	-	Lee, S A	98,914	998
Lauzon, R	120,611	-	Lee, T	126,199	158
Laverock, J A	143,471	-	Lee, W	95,071	-
Lavery, B A	111,059	-	Lee, W	77,273	-
Lavine, V	92,530	-	Lee, Y	86,394	2,612
Lavoie, H	85,872	-	Leeper, J	119,902	-
Law, A H	254,823	446	Lees, K A	148,079	-
Lawlor, K J	87,579	-	Lefkowitz, B	108,185	-
Lawlor, T	96,380	-	Lehal, A	106,841	-
Lawrence, E	91,402	58	Lehwald, E A	137,309	-
Lawson, H	75,173	-	Lehwald, K	114,688	-
Lawson, J D	121,491	-	Lehwald, M A	122,937	-
Lax, L	123,056	-	Leibel, B B	174,262	541
Lay, J	160,777	-	Lemire, C E	131,394	4,053
Le Clair, J N	76,038	-	Lemire, M	131,656	2,742
Le, H	108,855	-	Lemire, P	129,097	-
Le, S	99,978	-	Lemire, T	119,792	-
Le, V	77,194	-	Lenkevitch, E	99,493	-
Leadbetter, L M	84,472	-	Leonard, B	84,977	-
Leblanc, R	181,973	3,122	Leonard, N	77,756	-
Leckovic, K	178,249	471	Leong, S C	97,946	-
Ledo, G	136,729	-	Leopold, D	125,569	-
Lee Hunt, M	115,265	-	Lepard, K	107,588	-
Lee, A	113,235	-	Lepore, O S	156,420	-
Lee, A	81,033	-	Lepore, P	95,705	-
Lee, A E	118,662	20	Lepore, R	90,735	-
Lee, C	149,997	-	Lepps, E A	98,047	2,205
Lee, C	122,217	2,172	Lercher, S	82,887	-
Lee, C	120,652	-	Leroux, G	149,333	1,204
Lee, C K	126,456	2,308	Lessard, S J	86,849	-
Lee, C W	95,752	-	Letourneux, F	200,285	3,122
Lee, D	115,853	-	Leung, A	102,840	419
Lee, D	91,795	-	Leung, A	95,127	-
Lee, D	84,488	-	Leung, A	79,399	-
Lee, D	77,631	-	Leung, A M	126,330	1,164
Lee, D I	88,729	-	Leung, B	110,733	-
Lee, E	81,411	650	Leung, C	97,949	-
Lee, E L	79,312	-	Leung, C	84,558	1,636
Lee, E W	128,061	696	Leung, D	163,593	-
Lee, H	110,573	108	Leung, D E	134,115	2,218
Lee, J	126,456	643	Leung, G	75,133	687
Lee, J	124,873	129	Leung, H	115,127	494
Lee, J	108,343	550	Leung, J	99,685	1,433
Lee, J	93,351	1,575	Leung, K	137,527	-
Lee, J	78,440	129	Leung, L	104,015	998
Lee, J	75,760	1,289	Leung, T	119,745	1,369
Lee, J W	87,406	483	Leung, T	99,482	998
Lee, K	87,259	978	Levesque, N	78,496	-
Lee, K	78,196	-	Levesque, N P	94,232	-
Lee, L	111,142	632	Levesque, W	87,674	-
Lee, M	145,724	-	Levitt, K R	302,926	4,074
Lee, M	125,188	650	Levy, S	116,865	4,979

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Lewis, A	119,737	-	Lobban, L A	86,890	655
Lewis, A	101,850	1,955	Loch, A	81,545	575
Lewis, D	112,227	368	Lockwood, C	109,147	-
Lewis, K L	132,225	-	Logan, J J	172,640	3,559
Li, C	104,199	537	Logtenberg, M	104,564	495
Li, D	181,973	3,122	Lok, C	122,295	1,658
Li, E P	113,153	-	Londo, H	115,940	-
Li, G	96,129	535	Lone, S	79,139	632
Li, H	80,910	1,918	Loney, E	102,840	-
Li, J	101,483	740	Long, M	134,601	1,029
Li, J	84,472	-	Long, T	77,631	-
Li, K	92,841	-	Look, E	92,818	-
Li, M	137,608	-	Lopes, A	100,926	-
Li, M	100,489	588	Lopes, M	87,968	140
Li, N	111,055	2,276	Lopez Garcia, C	112,450	183
Li, P	88,734	-	Lopez, B	91,890	-
Li, P	81,147	-	Lorimer, C	99,947	-
Li, P	78,307	-	Loughrey, A	88,901	333
Li, S	118,033	494	Louie, A	93,059	20
Li, T	123,565	-	Louie, D L	111,154	-
Liang, J T	143,655	-	Louie, K	79,519	446
Liang, K	202,425	3,122	Louie, V	97,693	786
Liao, C	145,458	-	Love, M	79,837	-
Liaw, A	78,665	-	Love, S	83,284	411
Libardo, P	119,520	998	Loverin, D	139,403	275
Libby, L D	93,731	632	Low, L L	99,802	-
Liebel, K	96,010	-	Lowe, C	87,972	125
Liggat, M J	112,048	-	Lowood, J	91,798	-
Lightfoot, A P	97,778	-	Lowry, S	136,502	-
Lim, H	81,087	-	Lozon, J	108,339	-
Lin, F	109,230	994	Lu, G	98,211	696
Lin, K	104,769	-	Lu, J	81,081	632
Lindsay, S	77,847	-	Lu, K	125,376	-
Linehan, M M	128,484	267	Lu, Z	99,026	978
Ling, T	86,510	-	Lu, Z	78,166	-
Lingl, P	102,899	-	Lubiw, N	147,488	-
Linwood, D	75,431	1,746	Lubwama, S	76,750	-
Lipinski, B	82,354	-	Lucas, M A	106,628	-
Lipinski, M D	91,836	-	Lucas, T	144,464	457
Lippucci, V G	106,809	-	Lue, N	182,383	3,186
Lisovski, V	103,833	105	Lui, A J	97,882	-
Liu, G	110,911	-	Lui, E	101,311	-
Liu, G	96,963	384	Luick, D	130,236	1,412
Liu, J	77,848	550	Lukes, R	140,509	-
Liu, N	83,175	703	Lulic, D	106,388	-
Liu, S	81,995	-	Lulic, N A	76,964	-
Liu, X	96,246	-	Lum, C D	120,155	756
Liu, Y	118,335	920	Lum, M	92,987	-
Livland, A	118,772	105	Lum, W	99,921	1,633
Llagas, J	95,821	-	Lum, W	82,065	140
Llewellyn, C R	126,540	-	Lumagbas, C	103,906	404
Lo, B	90,840	1,637	Lunghamer, D L	119,495	-
Lo, D	96,817	-	Luo, D	81,424	537
Lo, D	95,907	-	Luong, T	87,362	743
Lo, J	91,740	-	Lupick, D	89,057	53
Lo, N	126,345	-	Lupo, M	79,012	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Lusted, M T	130,621	-	Mah, C	93,467	-
Lyall, G	126,627	-	Mah, F	101,946	483
Lynch, J	117,353	-	Mah, H H	107,104	-
Lynch, S W	131,215	-	Mah, J	133,545	-
Lyons, D R	209,201	635	Mah, T	110,944	1,323
Lypkie, J G	97,900	-	Mahpour, H	87,968	-
Ma, A	84,981	-	Maina, N	107,731	56
Ma, B	111,867	-	Malabuyoc, J	164,953	-
Ma, C	110,903	909	Malcom, J	116,264	-
Ma, H	101,013	-	Malczyk, A	126,456	1,164
Ma, Q	88,992	551	Malis, I	126,496	977
MacAulay, C M	137,620	-	Malla, S	97,720	-
MacCallum, M	136,729	-	Mallen, M	128,823	-
MacCubbin, C	101,013	404	Maloney, C	86,120	-
MacDonald, E	98,828	632	Manarin, D J	124,504	846
MacDonald, R	110,911	-	Man-Bourdon, A C	117,972	978
MacDonald, S	119,616	-	Maness, A	116,059	-
MacDonald, S	88,976	299	Mangat, R	137,971	-
MacDonald, T	138,516	-	Maniotakis, G	127,565	-
MacDonell, M C	252,518	998	Manning, W C	126,937	-
MacDougall, K	108,270	373	Manyk, B	120,064	182
MacEdo, L M	96,651	-	Mao, J	89,360	-
MacGillivray, B G	142,571	541	Mao, Y	102,724	-
MacGregor, R S	118,267	-	Marchant, K R	105,046	871
MacHado, J M	110,475	-	Marette, S	84,765	-
MacInnes, J I	184,388	-	Marineau, G S	126,773	-
MacIntosh, C	122,174	-	Maritz, B	84,476	-
MacIntyre, J	95,928	475	Mark, E D	97,938	378
MacIver, J	102,840	-	Markovic, M	87,968	-
MacKay, G	136,729	595	Markovic, Z G	152,618	-
MacKenzie, A Y	108,845	-	Marley, E	188,779	-
MacKey, B A	176,360	1,913	Marmolejo, J	110,451	-
MacKey-Murdock, J	125,507	650	Marohn, G K	182,781	3,796
MacKichan, M	91,985	105	Marom, O	79,203	-
MacKichan, S	160,475	-	Marousek, M	122,028	2,520
MacKie, D E	148,786	-	Marquardt, D	172,111	-
MacKie, I N	102,840	-	Marrello, A	126,316	-
MacKilican, D J	75,090	-	Marrello, P	95,120	-
MacKinnon, S	81,309	290	Marriott, P	114,233	-
MacLang, D	117,528	105	Marsh, B	103,841	-
MacLean, J	156,102	-	Marsh, R J	124,495	661
MacLean, L	87,926	-	Marshall, G	91,740	-
MacLeod, J	96,311	-	Marshall, K J	101,355	-
MacLeod, R	96,030	814	Marshall, T	80,363	994
MacLeod, T M	128,097	-	Martel, M	89,592	-
MacNeil, R	106,870	-	Martin, A	90,055	-
MacPhee, I	113,235	420	Martin, A H	89,344	-
MacPherson, M	78,799	152	Martin, F	99,637	-
MacRae, M	75,695	288	Martin, L	86,682	-
Madden, A	87,472	500	Martin, M	131,622	275
Maddison, J	94,542	550	Martin, M	96,784	-
Madsen, S	91,740	-	Martin, O	79,123	249
Maffei, D C	128,870	1,027	Martinez, S	115,663	79
Magnusson, R	137,219	-	Martychina, O	89,209	1,103
Magtoto, J	99,049	1,306	Marwah, J	113,227	649
Magus, R J	77,343	-	Marzin, M	159,164	1,637

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Masangane, S	113,442	-	McFarland, R	116,524	-
Mashruwala, M	113,050	-	McGillivray, L	112,233	578
Mason, C C	106,821	-	McGinley, E M	106,427	1,636
Mason, E	84,876	1,553	McGinty, C	142,423	-
Mason, R	82,829	-	McGowan, B D	102,840	-
Massey, C R	101,683	-	McGregor, J	79,079	2,862
Massey, J D	104,358	-	McGuire, T	77,638	-
Masters, C L	129,248	-	McIntosh, D	109,430	-
Mastromonaco, A	94,977	-	McIntosh, S I	91,170	-
Mastromonaco, F P	114,762	-	McIntyre, K	114,531	903
Mate, C	87,665	-	McIntyre, L A	80,275	-
Mate, T	99,802	-	McIntyre, Z	96,938	-
Mathar, S	113,473	-	McIvor, G	80,229	-
Matharoo, G	95,752	-	McKay, D	152,703	541
Matharu, U	157,678	404	McKellar, M W	84,749	-
Matheson, A	79,959	125	McKenna, E	82,420	-
Matheson, N	107,190	-	McKenzie, A	102,831	494
Mathewson, S B	75,057	749	McKeown, P J	154,952	-
Mathur, N	128,823	1,070	McKibben, S	113,599	1,311
Matricardi, C	87,968	-	McKimm, C	126,456	696
Matsuda, G T	101,581	-	McKinnon, R L	137,492	275
Mattarollo, S	105,362	-	McKinnon, T M	111,629	-
Matterson, A	139,273	131	McKnight, J	88,966	-
Matthews, L	139,068	517	McKnight, P	80,939	-
Mauboules, A	122,939	672	McLachrie, R M	121,600	-
Mauboules, C	172,853	-	McLaren, C F	114,762	-
Maurus, N	100,337	1,880	McLellan, M A	130,743	-
Maxwell, G	110,407	1,575	McLennan, J	110,341	-
Mazer, K	87,302	-	McLennan, R	126,456	494
Mazurek, R M	128,964	-	McLeod, J D	131,285	2,002
Mazza, M	75,135	-	McLeod, R	103,468	1,575
Mazzocchio, F	92,628	-	McLeod, T M	84,583	528
Mc Quade, M G	75,615	-	McManus, J	104,623	-
McArter, C G	85,271	-	McManus, P	120,444	19
McAuley, J E	110,007	978	McMath, H	83,958	-
McAuley, R	104,162	1,525	McMillan, J T	141,796	688
McCall, M	135,322	-	McMillan, S	103,958	-
McCarthy, J	110,945	-	McMillan, S	81,766	-
McCarthy, P	101,581	-	McMillan, T	96,168	80
McCarthy, R D	103,099	-	McMillen, J N	100,303	1,303
McCash, M	150,075	541	McMullan, R F	79,496	1,920
McCaskill, R	78,681	-	McNabb, M F	84,643	-
McColl, R	77,262	-	McNaney, K C	131,995	142
McCormick, L	108,811	331	McNeil, R G	85,670	-
McCreary, K	123,147	3,035	McNeill, Y	168,939	2,977
McCurdy, A	181,973	-	McNutt, R	179,254	723
McDermott, J	159,164	1,204	McPherson, N	80,774	290
McDonald, A	79,083	-	McPherson, T	94,043	859
McDonald, B A	109,697	4,094	McPhillips, S	114,644	-
McDonald, E	159,322	478	McQuarrie, J	155,710	-
McDonald, G	126,456	-	McQuillan, R	87,423	396
McDonald, K	77,189	98	McRae, D R	76,844	-
McDonnell, B	134,512	-	McRae-Smith, A B	108,623	-
McDougall, C	81,425	871	Mead-Fox, N	103,088	483
McEachern, S A	135,721	-	Meaker, T S	129,215	-
McElroy, C	76,709	-	Mecar, M	90,509	205

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Medenilla, K	86,335	-	Mochrie, P R	343,549	2,303
Medland, C E	95,458	-	Mogerman, O	128,373	-
Medwid, G R	102,840	-	Mohamad-Khany, S	121,072	-
Meers, D A	165,144	1,359	Mohan, S	91,086	-
Mehat, M S	77,542	-	Moir, R C	92,455	-
Mehay, K	122,053	-	Mok, C	95,812	-
Mei, H Y	93,662	290	Molina, M A	85,278	-
Mele, S	153,639	-	Molley, A D	76,464	-
Melles, B	140,459	959	Mollica, S N	79,395	280
Melten, P F	92,925	-	Monckton, N	126,683	-
Melville, B J	127,166	-	Monteiro, S	95,816	-
Mendoza, F	84,472	-	Montgomery, N	116,590	-
Meneghello, T	89,182	-	Moody, J	120,928	-
Menjivar Guardado, J S	84,664	105	Moore, A	87,744	-
Mennigke, L	76,622	-	Moore, C	76,938	-
Menzo, C	77,919	30	Moore, D	114,762	-
Mercer, S	133,703	-	Moore, G	130,586	-
Merkins, P	80,643	-	Moore, J R	92,082	-
Merrill, C	136,635	-	Moore, K	90,072	-
Merz, M R	117,579	-	Moore, M	79,570	-
Methorst, H	125,552	-	Moore, P M	198,436	-
Mezzomo, F	80,461	-	Moore, T D	189,050	3,210
Michaud, J M	181,973	3,122	Moors, A D	107,191	-
Micheli, P L	90,680	-	Moosang, F	78,003	-
Middleton, C	75,639	-	Moran, G	118,393	-
Middleton, S	121,398	1,109	Moreau, J C	100,406	-
Mikitka, J A	108,504	-	Morgan, B	110,903	-
Mikkelsen, R S	117,467	-	Morgan, D	120,475	1,509
Miklausic, M	96,412	-	Morin, P A	177,887	-
Milanovic, D	79,335	-	Morishita, K S	179,420	-
Miles, J S	78,757	-	Morrell, F	90,488	-
Millar, S T	137,669	-	Morris, B	89,443	-
Miller, B	91,253	-	Morrison, D	108,896	549
Miller, C	123,053	-	Morrison, E T	126,408	-
Miller, K	119,065	-	Morrison, J	170,449	3,376
Miller, K C	84,768	-	Morrison, J M	104,564	374
Miller, M J	75,981	-	Morrison, S G	119,164	-
Miller, S	89,618	-	Morrison, T	132,833	-
Milliken, D	75,951	-	Morrison, V	143,525	667
Mills, S	91,484	100	Morrow, B E	106,683	-
Min, H	94,200	2,888	Mortimer, J S	144,391	-
Mineer, J	129,975	-	Morzaria, S	139,260	2,305
Mirza, F	126,456	1,153	Mosher, C W	177,696	-
Misci, M	87,815	-	Mosher, S	123,252	-
Misiak, A	92,119	40	Moshier, P	110,903	-
Missick, A A	78,918	-	Moss, P H	102,989	-
Mital, E	170,878	483	Moss, R	132,396	-
Mitchell, A	88,408	800	Motkaluk, R	132,447	-
Mitchell, A L	96,063	1,249	Motokado, G	129,996	275
Mitchell, D	103,196	-	Mott, M	83,890	-
Mitchell, J	126,119	-	Mouzakis, A	97,963	584
Miyaji, K	159,164	1,396	Mozo, J	101,228	-
Miyata, L	97,216	-	Mriso, F	91,666	-
Moberg, D A	175,695	-	Mudrovic, M	95,217	-
Mocharski, M R	95,894	-	Mueske, D G	115,585	309
Mochizuki, G E	114,790	-	Muir, M	107,925	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Muise, S G	119,951	-	Nelson, T	82,129	290
Mulcahy, J	155,699	184	Neufeld, G	155,797	4,095
Mulder, C C	78,333	-	Neufeld, J	109,741	978
Mulhall, S	114,330	-	Neufeld, L	102,074	-
Mulji, K	182,518	1,160	Neville, I R	108,975	2,751
Mulla, Z	86,618	187	Newman, A	155,712	595
Mulligan, D	78,640	710	Newman, A	93,421	715
Mulligan, R	129,879	797	Newman, B	116,953	-
Munro, T	100,776	-	Newman, C	141,295	-
Murakami, M	113,550	-	Newton, N	79,574	-
Muraki, M	77,693	-	Ng Iii, A	116,498	-
Murphy, G	152,902	-	Ng, C	94,250	-
Murphy, K D	123,026	-	Ng, C K	98,494	1,637
Murphy, L	110,117	1,532	Ng, H	76,980	661
Murphy, M	103,522	-	Ng, H C	111,044	-
Murray, B R	161,010	541	Ng, L	104,019	-
Murray, C	98,979	320	Ng, L	91,740	-
Murray, G	207,037	3,122	Ng, T C	114,969	-
Murray, W R	146,443	-	Ng, W	95,752	47
Murru, D	137,271	655	Ng, W	87,968	-
Murtagh, C J	102,551	-	Ngan, C	127,429	-
Musslick, H	91,338	2,022	Ngo, H	135,322	-
Mydansky, D	83,961	-	Nguyen, D	84,472	-
Mydske, R	76,949	-	Nguyen, E	99,493	978
Myers, J	108,316	-	Nguyen, J	108,013	2,841
Myles, M	125,436	499	Nguyen, J	92,697	-
Myles, N	93,333	483	Nguyen, K	135,322	1,091
Mylrea, T N	138,688	-	Nguyen, K	87,122	-
Nablo Vergara, E	76,925	-	Nguyen, K	77,282	-
Nadalini, R D	86,402	-	Nicholls, J	110,514	-
Nadella, V	88,369	-	Nichols, D G	149,247	-
Nagle, C	84,979	-	Nichols, E	116,524	226
Nakanishi, K	169,108	3,122	Nichols, L T	167,347	-
Naklicki, A	251,361	79	Nicholson, A M	80,643	1,621
Namdari, D	116,175	379	Nicholson, J	141,424	-
Narayan, K	82,674	-	Nicholson, P	157,095	-
Narayan, V	114,762	-	Nicholson, W	135,265	-
Naughty, R	153,995	275	Nicol, S C	165,228	-
Naundorf, D	113,227	-	Nielson, G	176,943	-
Nava Avendano, J	103,522	1,466	Nikolai, A J	116,166	-
Navratil, M A	134,045	-	Nikolai, K	98,546	-
Nayeri, S	127,522	3,050	Nilsson, B L	105,379	-
Ndlovu-Fraser, S	109,485	3,811	Nissanka, K	95,389	184
Neal, P	153,486	-	Nitychoruk, M	127,992	182
Neale, B	105,401	-	Noke Smith, A C	143,047	-
Neale, J	139,183	275	Norcott, A	80,354	-
Neault, M D	137,819	-	Norrie, A	78,145	-
Nedyalkova-Dimova, T	126,456	1,332	Norton Daniel, M	121,142	-
Neill, C L	89,616	2,805	Norton, P C	86,255	-
Nelson, A D	142,409	-	Nostitz-Tait, G V	106,001	-
Nelson, B N	107,946	-	Nottingham, P J	80,961	-
Nelson, C	151,368	697	Nouri, M	106,818	-
Nelson, J	125,056	-	Novak, R	136,729	-
Nelson, J	112,559	-	Nowak, G	96,096	-
Nelson, J D	83,787	-	Nugawila, S	75,127	-
Nelson, T	132,246	-	Nuraney, N	145,116	605

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Nurianti, S	95,852	998	Pacis, A	86,757	-
Nwaoha, C	80,463	184	Pacis, M	93,921	687
Oberoi, M	89,062	4,427	Page, D	109,091	226
O'Brien, L R	82,042	-	Page, S	86,821	-
O'Coffey, T	95,737	-	Page, T A	97,381	-
O'Connell, E	110,347	290	Pagliuso, E	94,982	-
O'Connor, A	75,676	581	Pal, A	86,077	-
Odong, J	145,590	-	Pal, N	80,085	-
Odonnell, C	99,313	-	Palazzo, F	80,325	-
O'Donnell, T	281,185	152	Palmer, C	125,691	-
O'Donoghue, L	108,101	-	Palmer, J	132,145	275
Odynsky, P	101,410	-	Palmer, R A	107,230	-
Oehlschlager, C K	198,900	3,122	Pander, S	150,155	3,393
Ogden, M R	155,182	-	Pang, E	76,527	-
Oh, J	118,983	494	Pangalia, S	162,677	-
O'Hagan, K	111,995	3,122	Panganiban, M	87,968	-
Okell, C	166,585	-	Pankratz, M	136,729	-
Oland, H K	159,159	1,087	Pappajohn, S	97,010	-
Olaya Nieto, F	103,147	713	Pappas, P	92,957	-
Olderskog, T	100,505	-	Paraboo, K	85,768	-
Oldfield, T B	161,747	12,908	Parasiuk, J	82,711	683
O'Leary, J E	96,011	1,890	Paris, A	79,596	-
Olinek, J	165,978	-	Park, J	113,763	672
Oliveira, M	81,121	-	Park, J	81,163	-
Oliver, N	77,631	174	Park, S	83,681	-
Oliverio, R	104,276	-	Park, T	110,903	-
Oljaca, D	105,766	-	Parker, D	126,840	1,932
Olsen, T W	111,270	-	Parker, K	81,499	-
Olson, J	130,854	1,265	Parker, L	170,295	1,709
O'Neill, J	113,274	-	Parkes, J	121,650	-
O'Neill, R	78,327	-	Parkin, D W	153,316	1,932
Ong, D	75,480	-	Parkinson, L	108,446	2,221
Onions, C	95,103	205	Parley, D	96,819	-
Oppenlander, D W	173,249	-	Parmar, A	170,604	3,122
Or, V	88,894	320	Parmar, G	78,474	461
Orban, C	105,647	3,893	Parmar, M	97,162	-
Orchard, S	90,081	-	Parno, M	116,966	-
Orellana, J	123,220	-	Parr, J	110,903	-
Ortiz, P R	87,389	-	Parr, T	75,668	-
Osglian, D	128,791	1,180	Pasion, C	129,623	1,269
Ostafiew, M	147,279	2,742	Pask, A S	142,910	-
O'Sullivan, D	97,310	-	Paskova, M	112,245	946
Othman, J	85,178	-	Pasqua, R V	101,946	960
Otoole, S	102,840	-	Passaglia, C M	117,866	-
O'Toole, S	83,531	-	Pate, M	146,591	430
Oum, P	101,622	-	Patel, A	82,629	609
Out, T	104,260	1,020	Pater, C	90,521	129
Ouyang, C	88,841	-	Paterakis, M	87,255	-
Oviero, J O	94,220	-	Pathal, G S	114,324	-
Owen, C	113,227	-	Patocka, J	101,421	-
Owen, K W	132,226	-	Paton, J A	113,452	-
Owen, T	110,853	-	Patrao, A V	88,177	-
Ozdoba, R R	97,891	-	Patten, K	100,812	632
Ozero, T	97,927	328	Patterson, C	106,180	-
Pabillano, J	80,887	-	Patterson, S	97,677	-
Paccani, V	90,503	-	Pattherwala, S	79,648	550

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Patzke, M	124,290	182	Pickersgill, M	126,215	-
Paul, D	90,960	-	Pickett, E	80,882	-
Pauls, B M	81,684	-	Pickett, I	129,660	275
Paulus, P	119,610	-	Pickett, J D	86,932	-
Pavone, A	81,087	-	Pickles, D	82,425	814
Pavone, C	79,431	-	Pidcock, C	137,256	275
Pawlak, C N	166,253	541	Pidhirniak, R J	77,253	280
Pawlitschek, S C	86,821	-	Pighin, D G	158,335	-
Payne, K	94,667	-	Pikker, D	81,033	-
Pease, L	120,602	-	Pilas, K	146,323	-
Pease, V	109,471	-	Pilkington, C T	81,371	730
Peck, T	120,117	-	Pin, M	99,748	-
Peddle, Z	83,033	-	Pinder, K	87,323	-
Peigan, D	88,019	-	Pintos, A	95,461	129
Pelletier, B G	156,220	3,190	Piskor, J	103,021	-
Peloquin, D G	84,384	415	Piwowski, Z	76,796	-
Penney, T	139,256	-	Pizzinato, E	77,368	-
Pennings, R	109,170	-	Pizzolato, L A	110,081	-
Penton, C	81,094	-	Planinsic, J	96,839	-
Peppin, M	149,625	182	Plant, S	117,214	368
Peragine, R	79,061	-	Plasterer, R	113,638	1,156
Pereira, D	120,488	275	Plaxton, W A	82,062	-
Pereira, W	178,243	-	Polano, D	146,018	1,092
Pereirinha, D	79,204	288	Pollack, B	75,618	-
Pereirinha, J L	76,464	-	Pollard, B	175,612	-
Perez, J R	82,996	63	Polo, E	93,437	41
Peric, R	107,607	769	Polonio, M A	153,338	-
Perkins, D	108,043	-	Polovy, S	110,903	178
Perkins, K	91,977	-	Pontellini, A N	79,537	280
Perodie, J	136,447	-	Pontellini, M	91,740	63
Perrett, D	94,829	-	Pontikis, M	179,148	-
Perrotta, J	78,511	-	Poon, J	75,347	-
Persaud, M H	81,842	-	Pope, D	126,619	-
Peskett, R C	139,150	-	Popovic, A	121,931	-
Peter, R H	76,337	-	Porcina, D	106,251	430
Peters, C	124,473	-	Porlier, S C	76,537	-
Peters, P	84,831	-	Porteous, C	113,044	462
Petersen, M	100,493	589	Porter, J	144,474	3,980
Peterson, D R	151,543	1,868	Postlethwaite, C W	100,042	-
Petrin, R A	90,796	-	Potter, C	151,967	-
Petrizzelli, A C	97,495	-	Potter, T R	99,400	-
Petry, M	110,903	696	Pottinger, G H	135,322	-
Petsinis, S E	118,122	1,630	Poulter, M	141,258	-
Petticrew, H	148,681	275	Pour, S	76,906	-
Pezzolessi, G	118,680	-	Powell, A	117,815	-
Pezzotti, A	89,231	-	Powell, J L	97,564	3,692
Pfoh, R E	122,759	-	Powell, L	129,300	-
Phair, B S	126,860	-	Powell, M	85,918	-
Phan, T Y	124,477	-	Powell, R	121,216	-
Phanthoupheng, J	95,199	-	Power, A T	126,456	-
Philcox, L	87,397	-	Pradel, P	103,827	-
Phillips, A	76,680	-	Prakash, J	76,746	-
Phillips, D	82,630	-	Prakash, S	103,522	3,461
Phillips, J	125,598	812	Prescott, L	177,618	-
Phillips, M	136,729	-	Preston, L D	98,172	-
Picard, E	135,078	2,227	Preston, R	76,278	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Prevette, T J	131,007	-	Ramos, M B	94,010	-
Price, D	84,835	-	Ramsden, K	130,735	-
Price, F	129,405	703	Rana, G	95,704	835
Pricope, I	98,928	-	Randazzo, F	88,041	-
Priest, J	87,968	-	Randhawa, J	82,120	-
Primerano, M B	76,617	-	Randhawa, T S	90,101	-
Principe, L	107,789	245	Raphael, L	76,214	260
Pringle, K	95,500	-	Rarama, C	76,005	-
Profil, C	82,887	-	Rasley, J M	95,948	-
Pruger, M	101,917	-	Rasoul Kim, A	110,903	-
Pruniak, J	134,869	182	Rathod, B	98,697	-
Puar, D	78,159	-	Rattray, R	102,913	-
Pucci, P	89,664	-	Ratushny, G L	124,447	-
Pugliese, D	119,940	-	Rautenberg, J	111,690	87
Puleo, M	79,755	-	Ravell, B A	96,075	-
Puleo, V	94,794	-	Rawson, J	88,331	2,800
Pulgar, A	116,079	-	Rawsthorne, D M	128,305	-
Pundir, A	85,417	-	Raza, A	134,568	-
Purchas, M W	172,832	359	Reagh, K C	90,626	-
Puustelli, M M	124,329	-	Reddington, M	77,739	-
Puzio, C	104,497	-	Reddy, A	160,541	182
Pybus, C	110,903	-	Reddy, R R	108,569	-
Pye, M	88,425	-	Redman, C W	77,650	246
Pylatuk, A	103,285	-	Reed, C	181,973	3,122
Qazi, H	116,928	1,186	Reed, G D	127,744	-
Qereshniku, N	113,755	-	Reed, J	115,853	-
Qi, W	112,159	-	Reed, M R	95,056	-
Qian, D	108,922	667	Reed, P	147,611	3,360
Qin, L	105,469	483	Reese, A W	93,271	-
Quan, N	95,853	-	Reichelt, J	112,795	1,500
Quan, V D	137,855	-	Reid, A N	128,027	-
Quayle, B T	162,302	3,122	Reid, D	99,602	-
Quennell, B	124,431	275	Reid, L	101,567	-
Quigley, T P	87,968	-	Reid-Woodson, A	114,323	-
Quilty, J A	123,004	-	Reimer, D J	110,064	-
Quinn, B	84,700	-	Reisen, E G	180,074	-
Quinn, D T	102,726	-	Reisig, D	103,282	315
Quintero, L A	120,889	599	Rempel, G	84,541	-
Qureshi, M	76,625	-	Renning, R D	182,696	2,567
Radakovich, M	134,759	1,637	Repstock, A	90,856	-
Radford, M E	90,077	1,346	Revesz, M	155,218	6,191
Rafique, F	126,456	1,817	Rhine, L M	85,707	-
Rafique, G	77,453	-	Richardson, J	85,855	-
Rafizadehkejani, E	80,642	494	Richter, D	91,166	1,486
Ragone, J D	76,307	280	Richter, J	75,173	374
Rai, B	164,091	399	Ridge, M	104,330	-
Rai, H	140,861	-	Riebe, J	135,322	-
Rai, J S	155,327	-	Rigsby, L	87,979	2,498
Raines, M	80,954	-	Rihani, H	85,497	-
Raj, J C	78,665	-	Riley, A	85,190	-
Ralph, P	179,764	-	Riminchan, A	131,467	1,393
Ram, S C	84,642	-	Ritchie, A	87,188	-
Ramirez, J	112,890	-	Ritter, A	82,262	-
Ramirez, J	100,547	-	Rivet, S	163,973	182
Ramnani, H	80,143	-	Rizzo, L	95,358	769
Ramogida, S F	85,584	-	Robbins, J	135,322	1,103

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Roberts, B	101,581	483	Ruz Hernandez, R	113,527	-
Roberts, B	91,441	-	Ryan, A J	143,605	1,686
Roberts, K	83,259	-	Ryan, C	114,762	977
Robertson, A R	126,038	-	Ryan, P	177,506	-
Robertson, C	189,286	47	Ryant, J	84,472	-
Robertson, D	133,210	-	Rycroft, L	137,715	3,776
Robertson, D R	154,278	541	Saayman, E	80,084	188
Robin, S	110,573	140	Sabadlan, E	103,924	-
Robinson, D	133,453	275	Sabellico, A	97,732	-
Robinson, D	111,107	-	Sabnani, V	103,853	-
Robinson, D	80,174	-	Sagarbarria, J	101,091	-
Robinson, J D	82,808	-	Sagert, A	85,175	-
Robinson, K	131,140	-	Sahota, S	81,033	-
Roderick, J F	89,858	-	Saini, D	126,456	1,532
Rodney, K C	110,484	-	Sajjad, S	87,056	-
Rodrigues, P	112,563	687	Sakamoto, H	92,190	-
Rodriguez, D	95,635	-	Salar-Arefi, Y	116,490	-
Rodriguez, I D	82,086	184	Salehijam, A A	87,098	-
Rodukoff, P	112,730	-	Sales, A P	128,484	-
Rogers, A	75,425	-	Salina, M	106,359	109
Rogers, W	83,502	-	Salinas, C J	135,077	-
Rolzing, E	148,775	209	Saluja, I	88,034	-
Roman, P	104,334	977	Samarakoon, S	75,860	-
Romaniuk, D S	81,270	-	Sami, V	94,017	-
Romanko, J	126,487	-	Sampert, D R	146,627	-
Romanowski, A R	120,628	-	Samra, N S	78,586	-
Rombough, M	98,871	909	Sanchez, K	76,117	-
Romine, J	79,271	-	Sandberg, K	139,440	-
Ronalds, N	133,280	-	Sanders, B	110,903	278
Roos, J M	128,823	181	Sanderson, K M	96,649	-
Roosen, I	87,912	-	Sanderson, S P	93,795	-
Root, S	152,652	-	Sandhu, A	108,124	-
Roote, P DA	137,805	-	Sandhu, B	105,220	1,643
Rosa-Brailsford, D	290,478	1,736	Sandhu, B	85,804	-
Rosales, G P	79,446	688	Sandhu, C	130,644	845
Rosario, J	85,600	-	Sandhu, G	159,625	2,257
Rose, S M	120,616	-	Sandhu, G	78,872	-
Rosenblat, C	107,050	294	Sandhu, I	79,562	-
Rosengren, P	146,018	-	Sandhu, J	93,864	-
Ross, C	107,864	-	Sandhu, M	86,016	328
Ross, J N	126,330	1,164	Sandhu, S	96,129	-
Rota, M	96,348	-	Sangalang, E	86,357	-
Rougeau, G	89,552	-	Santamaria, E M	87,359	-
Rougeau, T C	108,272	-	Santema, A N	86,645	-
Rourke, K	87,968	-	Santos, C	83,419	-
Rowley, W J	127,084	3,265	Santos, J	138,891	-
Roy, A V	85,850	-	Saraiva, J	93,435	-
Royrock, L H	94,822	-	Saunby, J A	83,666	394
Rozbicka, J	114,678	-	Saunders, K	87,968	-
Ruhle, S	103,236	736	Savage, G	146,018	328
Ruiz, A	87,860	-	Savage, K	80,351	-
Rumm, D	159,844	182	Savage, M	146,872	275
Russell, S	110,964	730	Sayre, C M	87,968	-
Rusticus, M R	133,470	1,157	Scarborough, M	154,816	-
Rutherford, E	131,544	-	Scarlett, T	126,184	1,211
Rutland, K	94,221	-	Scarr, T	117,659	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Scherban, J J	136,947	813	Shayan, H	101,263	-
Schertzer, W	77,351	-	Shearer, D	156,197	6,237
Scheu, R	75,516	299	Sheasby, P	160,554	-
Schiavinato, E	82,830	-	Shebib, J	121,724	-
Schiopu, M	89,047	-	Sheehan, L	111,023	-
Schleger, M	80,251	836	Sheikhakbari, P	86,952	-
Schmid, N	85,348	-	Sheikhakbari, P	80,382	-
Schmidt, F	143,508	4,389	Shekar, V	107,541	-
Schmidt, M	98,034	-	Shen, Y	93,003	47
Schnackenberg, D E	106,808	1,575	Sheng, W	95,823	-
Schoeffel, K	126,758	213	Sheppard, J	130,405	-
Schouls, M	168,766	1,103	Shergill, M	114,340	-
Schouten, C J	84,079	632	Sheridan, K	109,002	-
Schroeder, I J	88,105	-	Sherriff, A	120,024	-
Schwab, T	78,232	-	Shetty, T	99,226	812
Schwark, M	180,919	494	Sheu, Y	125,563	887
Schwebs, S	173,698	1,070	Shewfelt, T	87,555	333
Scollard, T	197,761	1,499	Shi, W	84,472	-
Scott Castro, B	84,728	-	Shi, Y	126,456	887
Scott, A	159,463	275	Shier, C	111,093	-
Scott, D S	115,533	-	Shillito, M H	155,017	-
Scott, K J	167,623	-	Shim, J	84,446	290
Scruton, M G	89,343	-	Shin, S	88,182	-
Sears, B J	159,164	2,722	Shippit, A	75,891	994
Sears, K	149,875	1,107	Shirley, D	105,537	-
Seaton, M	89,961	-	Shoji, M	165,915	-
Sebastiano, M	112,347	-	Shokar, A S	101,745	-
Sebastiao, A B	78,422	-	Shong, D G	129,756	-
Seeton, A	92,868	483	Short, J	138,825	125
Seguin, A T	80,851	-	Short, J L	85,073	163
Seifert, W D	102,862	-	Shorter, C	89,922	-
Sem, S	85,317	-	Shroff, R	86,002	-
Semenya, A H	86,342	958	Shumey, C	101,693	-
Semproni, M	87,761	-	Sibley, M A	93,601	-
Senior, C M	91,718	-	Sidhu, A	75,769	2,772
Sereda, M J	127,539	-	Sidhu, B S	82,298	-
Sevallo, S	117,930	-	Sidhu, G	134,224	-
Sever, D M	136,311	-	Sidhu, R	146,018	1,650
Sevilla, E A	94,275	-	Sidi, L	103,417	368
Sevilla, W	77,237	-	Sidwell, A	166,204	-
Sha, X	101,659	483	Siemens, R P	96,384	-
Shaffer, E B	79,947	86	Siggers, K W	109,009	-
Shah, M	136,729	-	Siggers, P	79,052	-
Shalist, J	143,395	275	Sihota, A	83,218	-
Shamess, A	181,973	-	Sihota, P S	133,887	-
Shanahan, J	122,768	-	Sikimic, D	77,259	-
Shannon, A	121,760	313	Sikolya, N	99,023	696
Shannon, C	106,690	-	Silva, H	90,689	-
Shapka, R	78,282	-	Silva, O	166,663	-
Sharif, D	75,427	-	Simadri, P S	76,741	-
Sharma, B	113,264	-	Simmer, T	132,713	1,170
Sharma, N	101,946	772	Simon, G	83,989	-
Sharma, S	95,031	-	Simpson, M	125,468	278
Sharma, S	86,070	670	Simpson, M	116,777	-
Shaul, M	103,080	419	Simpson, S	80,130	-
Shaw, J	100,880	-	Sinasac, C E	87,968	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Singer, J	108,623	744	Sommerville, A	120,571	-
Singh, A	127,257	-	Sommerville, N	78,896	-
Singh, A	98,605	-	Song, D H	92,311	200
Singh, D	83,681	-	Soni, H	141,975	696
Singh, J	98,131	1,540	Sonnenburg, C	113,406	-
Singh, R	76,282	-	Soo, J M	110,903	-
Singh, S	306,774	418	Soo, V	91,740	63
Sirsiris, G S	76,336	-	Sorongon, J	80,967	-
Siwy, A	106,982	-	Soukup, G	85,426	-
Skidmore, C F	76,464	-	Soumpassis, H A	79,741	-
Skidmore, D	102,840	-	Soutar, R	122,276	23
Skinner, M	90,723	-	Soutar, T D	124,110	-
Skinner, M T	117,643	-	Southard, R	87,696	-
Skrepnik, V	135,632	-	Spaans, K	115,566	-
Skuce, P	75,644	-	Spalek, N	83,357	-
Slade, B	125,420	182	Sperling, R	78,565	-
Sleep, S L	90,019	-	Spinelli, V J	114,480	-
Sleightholm, D G	90,506	-	Spiropoulos Atkinson, L	86,841	-
Sliacky, J	93,781	-	Spittle, R O	86,037	-
Slingerland, J	145,035	-	Spraakman, S C	106,503	-
Slykerman, D	111,107	-	Sproston, S	138,915	-
Smaldino, M	102,840	-	Spythourakis, G	96,798	-
Smale, M	104,140	1,092	St Clair, A	82,792	954
Smallwood, J W	90,399	-	Stad, B	102,310	809
Smith, A	99,693	419	Stadel, C	75,645	345
Smith, B	86,995	-	Stadnek, C	134,050	275
Smith, C	96,531	-	Stainton, D	79,388	-
Smith, D C	187,927	1,790	Standerwick, J	138,929	182
Smith, D D	108,824	-	Stanford, C	113,331	-
Smith, G J	161,204	4,535	Starritt, A P	166,245	-
Smith, J	149,809	-	Stebnicki, M D	75,671	-
Smith, L	111,218	-	Steele, B	115,442	4,672
Smith, L	91,168	556	Steele, G W	156,654	-
Smith, M	87,976	-	Steele, R	169,422	845
Smith, M K	75,439	-	Steen, A	93,707	-
Smith, N E	103,873	978	Steen, A	90,932	-
Smith, P M	123,769	-	Steen, J	102,840	-
Smith, S M	110,903	-	Steer, M	80,300	-
Smith, S S	138,090	-	Stellick, R	99,599	-
Smith, T	85,868	-	Stephenson, J	108,681	105
Smulders, C G	126,989	-	Stephenson, N	119,137	-
Smutylo, S	87,991	328	Stephenson, S	117,919	182
Sneddon, G M	76,944	-	Stevens, D	184,802	2,669
Snikvalds, R	83,660	95	Stevenson, S W	84,164	109
Snitz, A	88,301	-	Stevenson, W	113,366	-
So, D	126,456	998	Steward, A	126,464	-
So, M	131,574	-	Stewart, C	97,046	-
Sobejko, J	126,456	483	Stewart, D	126,395	-
Sobh, M	115,555	-	Stewart, I	144,961	3,707
Sobool, E	77,771	-	Stewart, K	98,042	-
Soglo, M P	131,184	478	Stewart, R	148,364	723
Soh, V	84,472	-	Stiles, C	77,535	-
Sojka, A S	149,381	-	Stolbenko, U	75,660	-
Soleimani, M	110,853	911	Stoliker, K T	82,417	828
Soliman, R	93,380	-	Stoneson, S	152,689	-
Sommer, P	142,481	-	Storer, P	188,195	4,042

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Stouten, C	104,474	-	Talwar, R B	96,497	-
Straathof, N	115,892	1,170	Tamashiro, K	116,212	-
Straith, D	120,560	60	Tammen, R	112,365	-
Strand, I	113,920	630	Tan, A	79,923	-
Straub, G	100,612	-	Tan, F	136,729	-
Stroup, C S	116,055	-	Tan, J	95,796	-
Struthers, T	141,776	275	Tan, W W	90,571	-
Stubbington, J	87,488	-	Tanaka, E	132,888	3,900
Styles, A G	94,639	-	Tang, G	140,781	696
Styles, R	102,200	-	Tang, W	106,529	-
Su, I P	80,549	-	Tao, A	135,442	1,637
Su, J	137,925	131	Tardif-Bennett, A	88,482	-
Suarez, J M	83,182	-	Tavanpour, M	83,047	-
Sue, M	98,949	-	Taylor, A	94,509	717
Sukul, B M	140,897	-	Taylor, W	77,706	-
Sullivan, E	90,318	-	Teiffel, R	144,893	-
Sum, N	83,683	-	Teixeira, R M	105,202	-
Sumecki, A D	86,754	-	Tejani, N	115,109	5,665
Summers, J	76,913	-	Teneese, R L	83,472	-
Summerton, M	99,247	-	Teng, W	110,943	2,253
Sumter, A	101,973	652	Tenney, T	104,019	-
Sun, E	83,301	-	Teoh, A	89,087	-
Sun, S	84,741	-	Teoli, G A	162,124	-
Sundar, J	76,585	-	Tessier, D A	86,221	359
Sundar, N	96,552	-	Tessier, J	129,920	182
Sundram, J	82,479	-	Tetzlaff, D K	88,402	-
Sung, C	122,343	650	Tevely, J	76,010	-
Sung, Y	83,814	-	Thakur, P	113,000	-
Sungur, C	126,456	-	Tham, M K	87,007	-
Surat, H	95,884	797	Theyer-McComb, J N	75,305	-
Surette, M L	91,882	-	Thibodeau, D	88,352	-
Suryatio, A	77,043	1,309	Thicke, M	118,563	2,214
Susanthan, C	76,201	230	Thiriar, C	78,460	-
Sussmann, C	104,019	-	Thirkell, J T	103,235	-
Sutherland, C	126,456	-	Thomas, A	107,997	666
Sutton, S	116,296	994	Thomas, A	99,955	-
Suurkask, B R	96,218	-	Thomas, D A	88,352	-
Swain, K	77,989	-	Thomas, J	80,413	-
Swain, M	91,562	-	Thomas, K	90,810	-
Swan, J L	105,431	-	Thomas, S	94,660	-
Swanston, D	80,736	-	Thomas, S	86,812	506
Swantje, E	139,810	-	Thompson, A	128,484	-
Sweetapple, K	116,465	-	Thompson, C	177,824	-
Sydenham, D P	160,861	-	Thompson, C	126,456	893
Sye, A P	106,525	-	Thompson, J	102,840	-
Syskakis, T S	126,032	1,526	Thomson, J P	80,783	-
Sysoyev, A	85,475	-	Thomson, P	135,322	-
Szeto, V	107,516	1,309	Thorburn, T T	118,814	-
Tabata, W	148,400	1,068	Thorlakson, K	108,753	-
Taddei, A	102,076	-	Thornley, A	127,702	1,575
Taddune, N	126,147	2,044	Thorseth, L	83,400	-
Taherazar, M	90,031	-	Thuss, F	97,665	1,525
Tai, H	108,407	998	Tia, A	134,687	737
Takaki, D	80,807	-	Tierney, R	76,493	-
Takeda, M	81,867	-	Tilt, M H	136,953	-
Taleghani, A	115,019	-	Tinham, M	96,506	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
To, B	79,413	-	Tung, J	91,597	-
To, D	81,033	-	Tupper, J A	95,984	978
Todd, B	114,770	-	Turcic, K	110,911	-
Todd, B C	142,328	526	Turishev, B	134,961	-
Todd, L	113,417	978	Turnbull, A	97,520	-
Tohill, J	101,057	-	Turnbull, H	115,001	53
Tolentino, C	88,869	100	Turner, A	162,826	9,821
Tolnai, D J	126,456	494	Turner, C E	98,157	-
Tomono, T	116,810	-	Turner, S	153,082	-
Tomyk, K	189,240	-	Turner, S	89,356	-
Tong, D	84,006	-	Turner, S D	157,897	-
Tong, R	90,030	998	Twa, J S	204,818	3,122
Toop, C	85,612	-	Twarog, D	88,576	-
Toop, D R	114,138	-	Twarog, G	102,618	-
Topping, M	95,222	-	Tweedie, M B	162,169	-
Topping, S	133,819	-	Twemlow, C J	106,557	-
Toro, B	77,048	-	Tycho, G	113,227	-
Torres-Rivas, W	119,398	-	Tynan, K	123,989	-
Torstveit, R	120,222	-	Tynan, S	114,745	-
Tostenson, R J	95,705	-	Ulpindo, D	78,854	-
Tough, S	88,743	-	Ulu, P	88,708	-
Tourigny, C R	87,211	-	Urquhart, S B	90,871	-
Townsend, C	125,291	603	Urrutia, M	81,516	-
Trach, D	115,992	-	Ussher, O	138,238	-
Trach, J L	107,958	-	Uto, R	86,371	-
Track, J P	181,973	3,122	Uyesugi, D	127,403	998
Traer, R	146,664	-	Uyesugi, J	128,484	-
Trajic, H	105,771	2,321	Vail, C	90,866	1,054
Traviss, R	98,699	-	Vaisbord, P	113,227	555
Tremblay, M	96,392	-	Vajanto, L	165,432	3,625
Trinh, P	105,365	-	Vakili, H S	108,981	-
Trott, K A	122,220	-	Valencia, N	81,333	529
Trudeau, M H	134,167	-	Valizadehasl, M	106,901	253
Trung, D	79,334	-	Van Den Boogaard, S C	116,081	-
Trylinski, R	125,797	-	Van Hemmen, C	91,757	1,654
Tsai, G	181,973	3,122	Van Vliet, J R	78,246	-
Tsang, J	85,841	-	Van laare, K N	93,778	-
Tsang, L	110,903	-	Vanasse, M	136,935	-
Tsang, W	114,321	130	Vandekerckhove, G	127,027	-
Tsang-Trinaistich, J	107,037	-	Vandermark, J	97,517	-
Tsang-Trinaistich, T	148,721	47	Vane, V	118,844	2,272
Tse, J	79,318	598	Vanjaarsveld, S	137,521	575
Tse, M	78,437	-	Vanya, D	78,748	-
Tse, R	82,729	406	Varga, M	135,621	-
Tse, V	95,816	-	Vashisht, S	112,797	-
Tseng, K	110,903	368	Vasicek, M K	80,486	110
Tsikayi, R	98,794	-	Vavruska, P	89,400	550
Tudge, J J	121,827	182	Veer, R	119,239	871
Tudor, L R	93,505	-	Veer, R D	157,612	-
Tuerlings, K	81,204	131	Vega, O	104,377	-
Tuerlings, L	89,704	-	Verappan, D	152,955	-
Tuerlings, S	87,200	-	Verdicchio, A	127,876	369
Tuiza, M	81,734	-	Verma, A	101,430	3,602
Tully, A	106,868	-	Vernooy, M P	113,227	-
Tung, G	102,189	-	Veuger, D A	154,327	541
Tung, G	75,270	-	Viani, A	105,934	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Vieira, C A	75,492	2,718	Warren, S M	85,718	1,703
Vike, S	122,797	4,672	Warwick, R	109,281	-
Vilis, A	125,982	882	Washington, B D	82,508	-
Villamil, J	102,222	-	Wassenaar, F J	115,776	-
Villegas, A	105,385	-	Watanabe, Y	111,562	-
Vincenzi, F	82,633	-	Watkins, E	126,456	-
Virtue, N M	136,011	-	Watson, P R	77,523	-
Visona, M	79,845	-	Watson, R J	77,473	280
Vissers, L	113,776	-	Watson, R S	165,014	-
Vistaunet, B	114,762	-	Watson, S D	110,689	-
Vitkovic, M	135,322	135	Watt, B A	84,077	-
Vitoria, S	83,416	-	Watt, C	87,573	-
Vohora, N	117,466	-	Watts, D	132,350	-
Volpe, L A	106,119	1,346	Weaver, L I	111,720	-
Volpi, P	75,032	-	Webb, S	110,903	-
Vong, S	77,032	-	Weber, R	75,205	2,742
Voskakis, S	102,840	-	Webster, B	77,036	-
Voth, K L	101,587	696	Weddell, A	83,335	368
Voth, V	76,756	5	Weeks, R	135,917	-
Vuiyale, A G	89,578	-	Wei, J	113,020	1,520
Waddell, D	95,104	1,746	Wei, J	82,277	-
Wagner, S	80,923	-	Welch, K	114,179	-
Wahl, J A	112,419	-	Wellington, T	147,509	-
Wainwright, M	120,671	-	Wells, B	114,870	-
Waite, J A	117,070	-	Wells, N R	126,456	-
Walia, M	159,474	1,204	Wells, S	120,008	898
Walker, B	135,801	275	Weng, J	82,818	63
Walker, B	85,584	2,038	Werfl, C	91,372	-
Walker, C	87,762	369	Werner, R R	101,816	-
Walker, C N	97,716	-	West, R	76,868	-
Walker, D J	107,287	-	Westerman, D	104,736	-
Walker, K L	95,752	-	Westgate, J B	139,821	-
Walker, S	76,383	-	Wewala, D	104,664	-
Wallace, G M	141,760	-	Whincup, M	163,187	-
Walls, B	77,604	-	Whincup, T	118,863	-
Walls, J	99,802	-	Whipple, J	81,021	-
Walls, J D	122,021	3,122	White, B	83,234	1,072
Waloszek, E	151,984	-	White, J	105,901	-
Walsh, R P	119,304	-	White, P	137,686	2,657
Walters, M	88,752	-	White, R	105,500	672
Walton, R	102,950	-	Whitehead, D	108,926	-
Walz, S	92,004	-	Whiteman, K J	126,468	-
Wang, C	79,686	1,070	Whitley, C	76,538	-
Wang, F	98,855	-	Whitney, L	77,956	-
Wang, H	93,877	-	Whynott, B M	90,685	2,742
Wang, H	86,240	-	Whyte, Z	114,552	1,392
Wang, L	112,933	-	Wickham, A	91,755	-
Wang, Q	110,903	-	Wickham, L	89,243	-
Wang, S	97,094	494	Wiebe, B J	120,286	-
Wang, Z	86,417	1,637	Wiebe, B P	138,548	-
Wanklin, T	128,484	-	Wiebe, J	107,633	-
Ward, B H	119,270	-	Wiegand, H	101,615	902
Ward, S	131,879	-	Wiens, M	75,121	388
Warn, A JK	120,170	-	Wightman, C	91,138	-
Warner, P	133,936	-	Wilde, C	111,798	4,672
Warnock, R C	162,692	-	Wilde, M	83,563	422

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Wiley, D	134,948	-	Wong, J	109,343	-
Wiley, S	109,954	-	Wong, J	100,738	-
Wilgosh, J	137,158	-	Wong, J	75,313	135
Wilkie, T R	93,871	1,525	Wong, K	112,388	786
Wilkinson, A	77,631	-	Wong, K K	109,803	411
Wilkinson, C	133,677	-	Wong, S	99,752	-
Wilkinson, J D	139,914	-	Wong, S	75,646	-
Will, W	86,842	184	Wong, T	95,518	-
William, K	85,491	-	Wong, T	87,332	-
Williams, C	110,903	-	Wong, T	79,827	-
Williams, D	85,850	-	Wong, T	78,310	1,204
Williams, K S	86,597	-	Wong, V	108,900	-
Williams, L	152,692	726	Wong, W	126,930	368
Williams, M	80,321	-	Wong, W	117,947	-
Williams, R J	124,752	-	Wong, W	88,352	-
Williams, T	76,346	-	Woo, J	124,159	184
Williamson, D	87,295	-	Woo, L	93,419	142
Willis, B	104,041	-	Wood, G P	181,646	-
Wilson, D	159,783	-	Wood, J	132,809	-
Wilson, G A	142,309	-	Wood, M	77,841	955
Wilson, H	107,588	-	Wood, S	145,723	-
Wilson, M	152,219	812	Woodhouse, M	85,850	-
Wilson, S	148,684	725	Woolf, J	114,900	1,070
Winch, G M	75,485	394	Wotherspoon, P	87,968	100
Wingert, C	153,622	-	Wray, C	91,732	-
Winkler, A	110,353	982	Wright, S	109,053	-
Winsemann, H	82,513	-	Wroblewski, A	123,130	-
Winter, R D	90,540	-	Wu, H	95,830	-
Winters, C	83,970	744	Wu, J	80,138	150
Withers, K S	78,820	-	Wu, M	83,426	-
Wittgens, M	204,915	603	Wu, W	88,331	-
Wojcik, K	92,739	-	Wu, W	82,382	-
Wold, B	174,671	-	Wuttunee, R	97,724	-
Wolde, B	79,228	-	Wydra, L	101,834	761
Wolf, N	97,317	745	Wyer, J W	114,594	-
Wolff, K	114,000	-	Xia, E	76,599	-
Womack, J	87,693	-	Xian, Q	112,877	-
Won, C	148,081	496	Xiao, Z	115,853	105
Wong, A	114,921	483	Xiong, L	110,903	-
Wong, A	95,764	1,637	Xu, C	108,496	523
Wong, A	91,022	-	Yackel, A B	184,559	541
Wong, B	112,391	3,089	Yamashita, K T	96,999	603
Wong, B	98,287	-	Yan, M	79,172	699
Wong, B	94,640	-	Yanciw, R	86,490	-
Wong, B	83,657	-	Yang, A	96,131	-
Wong, B	75,055	-	Yang, H W	109,928	696
Wong, B F	78,763	-	Yang, Z	91,009	696
Wong, C	107,068	483	Yarych, T R	166,626	-
Wong, C	94,967	209	Yates, M	139,197	-
Wong, C A	81,417	-	Yau, A	98,779	494
Wong, D	159,164	956	Yee, A	107,703	-
Wong, D	75,083	-	Yee, J	96,526	-
Wong, G	117,954	499	Yee, K	89,831	-
Wong, G R	168,813	-	Yee, K	89,828	-
Wong, H E	98,847	-	Yee, L	126,456	483
Wong, J	126,474	1,164	Yee, S	100,509	259

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Yeh, Y D	82,885	-	Zaturecky, S	127,641	-
Yeung, C	109,941	977	Zawada, A N	195,837	-
Yeung, R	81,728	-	Zedan, R	119,390	1,064
Yeung, W	79,811	-	Zeegers, R	87,968	-
Yip, C	80,836	-	Zepedeo, C	93,375	-
Yip, R Y	93,421	-	Zhang, C	87,811	-
Yong, M	105,135	-	Zhang, C	84,373	-
Yoo, S	110,761	1,070	Zhang, X	79,169	-
Yoshida, N	78,612	-	Zhang, Z	101,315	374
Yoshioka, A	96,903	-	Zhao, Q	126,466	1,630
Young, B A	161,100	-	Zheng, J	100,293	-
Young, C	78,111	-	Zhou, T	85,431	290
Young, D	102,886	2,270	Zhou, Z	80,962	-
Young, M A	114,850	-	Zhu, H	110,903	-
Youngman, B T	82,779	-	Zhu, K	111,823	-
Yu, E	77,944	669	Ziegenfuss, E	89,215	-
Yu, J	97,835	1,309	Zienty, E	102,840	-
Yu, K	88,246	-	Zimbiti, K A	102,057	-
Yu, M	102,799	978	Zimmermann, B	136,729	-
Yu, S	84,070	-	Zipf, M	87,968	-
Yue, C	85,818	-	Zoney, J	144,290	-
Yung, C	81,033	-	Zonouzi, S	96,666	-
Yung, P SK	75,151	476	Zoppa, K TE	141,986	399
Zabudsky, S J	78,935	-	Zuccarello, R	90,051	-
Zacharuk, J P	99,225	-	Zuffa, D	84,472	502
Zacharuk, J T	95,093	284	Zupan, M	160,348	-
Zaenker, A J	108,705	-	Zupan, M	130,493	-
Zagar, A M	144,016	-		\$ 400,251,774	\$ 1,440,248
Zak, M	191,858	-			
Zammar, J	181,973	4,576	Under \$75,000	228,149,777	245,366
Zandbergen, M	105,453	-			
Zargar, R V	100,129	-	Grand Total	\$ 628,401,551	\$ 1,685,614

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>
8	0.5 to 17

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

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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)

0894914 BC Ltd	\$ 325,733	Alternative Dispute Resolution Inst of BC In Trust	39,926
0930501 BC Ltd	282,755	Altus Group Limited	145,110
101 West Hastings Holding Ltd	1,361,573	Always Excavating Ltd	269,040
1080419 BC Ltd	79,271	Amazon	280,527
1098559 BC Ltd	183,498	AME Consulting Group Ltd	354,500
1215404 BC Ltd	133,241	Ameresco Asset Sustainability Group	197,379
1648 E. 1st Homes Limited	171,150	American Investments Ltd and Western Mtg Dev't	45,255
1st Trauma Scene Clean Up Ltd	64,017	Amex	222,932
3-GIS, LLC	136,933	Amplified Audio Visual Ltd	32,992
3M Canada Co	209,765	Andec Agencies Ltd	45,930
4Imprint Inc	26,673	Andornot Consulting Inc	30,454
4th Utility Inc	417,870	Andrew Peller Ltd	189,538
550 Burrard Street Ltd	139,107	Andrew Sheret Ltd	70,111
6505589 Canada Inc	107,342	Angel Glass Corporation	27,788
657507 BC Ltd	89,062	Anixter Canada Inc	153,975
A & B Rail Services Ltd	41,620	Ansan Industries Ltd	6,664,636
A & N Trucking 1986 Ltd	176,906	AON Canada Inc	7,676,348
A Belluz Design & Communications	55,098	Aplin & Martin Consultants Ltd	283,324
A J Forsyth & Co Ltd	165,386	Aportto Translation Inc	66,995
A R Mower & Supply Ltd	136,053	Applied Coatings and Restoration Inc	93,392
A Randhawa Trucking	156,847	Applied Electronics Ltd	171,957
Accela Inc	49,674	Applied Industrial Technologies LP	181,649
Acceo Solutions Inc	210,290	Aquilini Properties LP	318,066
Access Information Management Canada	32,965	Aramark Canada Ltd	2,169,319
Acclaim Sound and Lighting	32,405	Arbor Body Shop (1980) Ltd	158,355
Accurate Fabricating Ltd	29,187	Arboriculture Canada Training & Education Ltd	56,155
ACI Argyle Communications Inc	48,377	Archistar Pty Ltd	40,000
Acklands-Grainger Inc	339,193	Arete Safety And Protection Inc	25,075
Acme Fire & Safety Co Ltd	119,042	Armanino (Canada) ULC, dba AMF Media Group	43,666
Action Athletic Wear	28,587	Armtec Inc	78,607
Action Auto Glass Inc	60,844	Artefactual Systems Inc	45,149
Action Glass Inc	256,893	Arvay Finlay LLP In Trust	35,000
Action Integrated Security Solutions	25,165	Ashton Mechanical Ltd	50,321
Activated Automatic Door Systems Ltd	39,211	Aspect Structural Engineers LP	82,468
Acton Ostry Architects Inc	73,342	ASSA Abloy Entrance Systems Canada Inc	49,964
Adcentives Enterprises Ltd	46,850	AssetWorks LLC	129,443
Adrian L. Wong, In Trust	3,511,217	Associated Engineering BC Ltd	3,582,833
ADS Environmental Technologies, Inc	420,171	Associated Fire Safety Group Inc	903,332
Advanced Industries Inc	35,689	Astrographic Industries Ltd	83,200
AECOM Canada Limited	367,885	Atco Structures & Logistics Ltd	38,492
AES Engineering Ltd	105,024	Ateeq Trucking Ltd	127,616
AHA Creative Strategies Inc	36,996	Atira Development Society	200,000
Aha! Labs Inc	27,566	Atira Property Management Inc	108,267
Air Canada	214,961	Atira Women's Resource Society	518,852
Air Liquide Canada Inc	171,033	Atlas Power Sweeping Ltd	524,581
Air Research Group Inc 0780985 BC Ltd	34,965	ATS Traffic Ltd	222,634
Air Vac Services Canada Ltd	29,859	Aulak Trucking	151,685
Alblaster Pressure Washing Ltd	62,249	Ausenco Engineering Canada Inc	85,890
Alchemer LLC	47,141	Ausenco Sustainability Inc	120,928
Alexander Holburn Beaudin & Lang LLP, In Trust	207,500	Austin Metal Fabricators LP	46,910
Alexander Holburn Beaudin+ Lang LLP	605,003	Autodesk Canada - Dept 8	307,882
Alfa Paper	26,357	AV Strategies Ltd	80,163
Allegra Design Print Mail	35,752	Avis Car Rental	59,750
All-Pro Services Ltd	62,234	Avison Young Commercial Real Estate Svcs, LP	388,739
ALS Canada Ltd	111,084	AVO Vehicle Outfitting Inc	474,720
Alsco Canada Corporation	297,319	A-Z Printers Plus Inc	25,232
Altec Industries Ltd	189,492	B & D Auto Body & Glass Ltd	68,769
Alternative Dispute Resolution Inst of BC	33,936	B. A. Blacktop Ltd	760,714

B.A. Robinson Co Ltd	632,180	Brett-Young Seeds Limited	72,459
B.C. Air Filter Ltd	28,776	Brinkman & Associates Reforestation	279,865
Babakco Holdings Ltd	316,020	Britannia Community Services Centre	3,281,939
Baka Communications Inc	134,848	Britco BOXX Limited Partnership	219,709
Ball Superior, Ltd	56,335	Brite-Lite Inc	155,292
Bang The Table Canada Ltd	47,376	British Columbia Firearms Academy Inc	51,152
Bank Of Montreal	788,119	British Columbia Profess'l Fire Fighters' Burn Fund	102,077
Barry Hamel Equipment Ltd	31,183	Broadway Refrigeration & Air Conditioning Co Ltd	66,875
Bartlett Tree Experts	52,943	Brooks Corning Co Ltd	70,661
Basalite Concrete Products	43,401	Brown and Caldwell Consultants Canada Ltd	1,164,782
Bay Hill Contracting Ltd	97,725	Brown Bros Motor Lease Canada Ltd	50,507
Baza Ventures Inc	80,661	Brown Bros Ford	92,388
BBSpro Services Inc	28,748	Brush Ex Services	59,921
BC Groundwater Consulting Services	34,822	Bryan Marthaler	34,445
BC Hardwood Floor Co Ltd	77,548	BSI Online ULC	51,929
BC Housing Management Commission	660,755	BUNYAAD Public Affairs Inc	99,750
BC Hydro	16,677,761	Bunzl Canada Inc	76,673
BC Libraries Cooperative	364,109	Burnaby Hitch & Linex	33,697
BC Municipal Safety Association	535,534	Burnaby Lake Greenhouses Ltd	43,394
BC Plant Health Care Inc	124,004	Business Watch International Inc	30,986
BC Rentals Ltd	82,031	Buster's Towing (1987) Ltd	1,377,388
BCD Holdings Ltd	74,659	C & S Eland Holdings Ltd	123,862
BCIT - Finance Department Revenue Accounting	26,443	C J Graphics Inc	40,646
BD Hall Constructors Corp	6,021,622	CamCentral Systems Inc	126,653
BDI	274,357	Camfil Canada Inc	154,547
Beatty Floors Ltd	159,385	Canada Council For The Arts	38,210
Bedrock Granite Sales Ltd	374,935	Canada Mortgage & Housing Corp	43,772
Beijing Bookstore	105,831	Canada Pipe Company ULC	2,307,704
Belfor Property Restoration	108,996	Canada Post Corporation	1,318,431
Bell Mobility Inc	2,682,226	Canada Spring Mfg (1988) Inc	49,255
Bennett Jones LLP	105,150	Canada Ticket Inc	32,175
BentallGreenOak Canada LP	167,493	Canadian Assistive Technology Ltd	32,367
Berla Corporation	26,929	Canadian Assn Chiefs Of Police	103,987
Best Buy Canada Ltd	56,784	Canadian Dewatering Ltd	157,244
BGIS Global Integrated Solutions	98,895	Canadian Doormaster Electric Ltd	387,007
Bibliocommons Corp.	132,359	Canadian Engineered Products And Sales Ltd	49,848
Bibliotheca Canada Inc	222,285	Canadian Equality Consulting Inc	35,705
Big Dig Excavating Ltd	846,455	Canadian Forensic Video Technologies Inc	44,189
Big Steel Box	74,956	Canadian Gift Concept Corp	45,050
Bill Boons Consulting Services	30,930	Canadian Int'l Dragon Boat Festival Society	54,725
Bill Mandher Trucking Ltd	56,481	Canadian Linen & Uniform Service	109,298
Biobest Canada Ltd	25,536	Canadian Pacific Railway Company	283,663
Birmingham And Wood Architects & Planners	165,509	Canadian Springs	32,551
Blackbear Excavating Ltd	164,666	Canadian Tire Corporation Ltd	79,792
Blackwater Creative	25,121	Canadian Urban Institute	40,000
Bloomberg Finance LP	126,016	Canco Cranes & Equipment Ltd	96,941
Blue Max Lighting & Emergency	40,776	Cansel Survey Equipment Inc	96,785
Bluebeam Inc	151,601	Canterbury Coffee Corporation	49,955
Bluecon Contracting Ltd	293,788	Cap-It Richmond	97,018
BlueFish Design Studio Inc	48,946	Capital Grid Services Corp	115,503
Bond Reproductions Inc	129,856	Carahsoft Technology Corporation	85,940
Borden Ladner Gervais LLP	406,437	Carbonet Holdings Inc	118,354
Bortolo & Sons Paving Co Ltd	599,215	Carscadden Stokes McDonald Architects Inc	711,196
Boulevard Signs Inc. dba FASTSIGNS	52,649	Carter Chevrolet Cadillac Buick GMC Burnaby Ltd	38,307
Brady's Excavating	206,513	Cascade Raider Holdings Ltd	97,224
Branded Merch Ltd	71,636	Cascade Wear BC Ltd	329,750
Brandt Tractor Ltd	245,360	Cascadia Strategy Consulting Partners Ltd	343,190
Brar & Son Trucking Ltd	160,550	Cat The Rental Store	308,051
Brenntag Canada Inc	100,905	CBS Parts Ltd	40,889

PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES
CITY OF VANCOUVER

CDW Canada Corp	12,319,023	Computronix (Canada) Ltd	946,744
Cedar Crest Lands (BC) Ltd	675,165	Contemporary Art Gallery Society of BC	25,496
Celerity Engineering Limited	35,968	Contemporary Office Interiors Ltd	623,059
CelleBrite Inc	144,385	Continental Roofing	32,215
Centennial Food Service	210,136	Contstant Contact	28,014
CentralSquare Canada Software Inc	246,868	Convergent Information Systems	95,716
Centre For Equitable Library Access	45,461	Cool Air Rentals Ltd	68,852
CES City Electric Supply	144,405	Cooper Equipment Rentals Ltd	59,934
CH2M Hill Canada Limited	195,120	Corbel Commercial Inc, In Trust	125,000
Champlain Square LP	181,699	Core Group Civil Consultants Ltd	38,181
Chapman Burner And Heating Service Ltd	196,330	Core6 Environmental Ltd	261,588
Chee Dusevic, In Trust Barristers and Solicitors	2,333,114	Coriolis Consulting Corp	321,083
Chen & Leung, In Trust	3,512,369	CoStar International LLC	27,439
Chernoff Thompson Architects	125,155	Costco	102,054
Chinatown Celebration Society	60,000	Coulter Ventures LLC	41,636
Chinese Community Policing Centre	177,493	COWI North America Ltd	134,340
Christie Lites Sales	108,520	CP Distributors Ltd	29,902
Chung, Timothy	40,703	CPKN Network Inc	45,456
Cimco Refrigeration	232,218	Create Vancouver Society	39,623
Cisco Systems Capital Canada Co	37,804	Creative Embroidery	91,644
City Farmer	136,570	Creative Energy Vancouver Platforms Inc.	280,039
City Green Solutions Society	79,908	Creditron, Inc	27,226
City Hoe Services Ltd	1,011,235	Creo Finishing Ltd	30,779
City Of Abbotsford	31,963	Cubex Ltd	71,584
City Of Burnaby	121,911	Cullen Diesel Power Ltd	45,866
City Of Coquitlam	41,281	Cullen Western Star	256,665
City Of Delta	6,210,297	Cumberland Sales Company	62,347
City Of New Westminster	35,030	Cummings Trailer Sales & Rentals Ltd	32,368
City Of North Vancouver	28,800	Cummins Canada ULC	307,904
City Of Richmond	95,171	Currie, Ashley	37,850
City Of Surrey Finance Department	226,652	Custom Blacktop Co	1,344,089
City Studio Vancouver Society	167,656	CVS Midwest Tape LLC	203,141
Cityspaces Consulting Ltd	69,581	CWMM Consulting Engineers Ltd	31,080
CK TechniConsulting Services	46,100	CWPC Property Consultants Ltd	47,547
Claire Hatcher Law Corporation	36,448	Cypress Railings and Gates Ltd	36,677
Cleanstart Property Services CCC Inc	55,763	D Sandhu Trucking	96,124
Cleartech Industries Inc	378,580	D4H Technologies Ltd	28,500
Club Prophet Systems	28,000	Dams Ford Lincoln Sales Ltd	115,694
Coast Mountain Bus Company Ltd	1,865,826	Danica	31,164
Coast Powertrain Ltd	53,489	Daniel Lynagh & Sons Ltd	28,623
Coast Social Enterprises Foundation	29,406	Darkhorse Analytics Inc	32,644
Coast Wholesale Appliances Ltd	81,246	Datacore	438,796
Coastal Ford Sales Limited	588,999	Datafix a Division of Comprint Systems Inc	210,347
Cobra Electric Services Ltd	37,538	Dave Dulay Trucking	90,767
Coinamatic Canada Inc	63,816	Davey Tree Expert Co Of Canada Ltd	33,003
Collectcents Inc	346,052	Davtech Analytical Services (Canada) Inc	60,975
College of Policing Ltd	27,553	DB Perks & Associates Ltd	100,796
Collingwood Community Policing Centre Assoc	177,493	DBM Refrigeration Ltd	26,138
Collingwood Neighbourhood House Society	87,044	De Lage Landen Financial Services Canada Inc	39,567
Columbia Fuels	52,648	Deloitte Inc	143,311
Comcor Environmental Limited	423,856	Deloitte LLP	610,657
Commercial Aquatic Supplies	85,448	Denbow Transport Ltd	25,497
Commercial Truck Equipment Co	2,310,607	Design Roofing & Sheet Metal Ltd	31,776
Commissionaires	255,793	Design Workshop Inc	181,458
Community Builders Group	123,198	Deva Solutions Inc	98,526
Community Impact Real Estate Society	92,317	Dexterra Group Inc	260,007
Compass Resource Management	242,643	DGS Construction Company Ltd	2,117,302
Compugen Inc	4,585,229	Dhaliwal Trucking	181,928
Computational Hydraulics Inc	30,568	Dialog BC Architecture Engineering	250,203

PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES
CITY OF VANCOUVER

Diamond and Schmitt Architects Inc	2,122,677	Etro Construction Limited	7,978,917
Diamond Head Consulting Ltd	163,740	Everbridge Inc	32,275
Dinesen Nurseries Ltd	58,818	Executive Building Maintenance Inc	268,734
Direct Equipment West Ltd	951,273	Executive Convention Management Inc	31,973
Division 15 Mechanical Ltd	763,786	Executive Yacht Services Ltd	57,777
Dobney Foundry Ltd	59,284	exp Services Inc	53,602
Dominion Voting Systems Corp.	351,320	Expert Excavating Demolition & Trucking Ltd	75,829
Double Tap Sports Inc.	57,259	F & D Scene Changes Ltd	71,934
Downtown Eastside Neighbourhood House	28,375	F & G Delivery Ltd	117,702
Dr. Payal Jain Inc	91,950	F.J.Turner Company, Inc	35,442
Dr. Randy Mackoff R. Psych	57,888	Facebook	104,639
Dragonetti Group	25,145	Fairmont Hotels	28,496
DreamRider Productions Society	81,568	Fairway Recycle Group Inc	256,015
DS Tactical Ltd	971,589	Falk Brothers Excavating	149,853
DuBois Chemicals Canada Inc.	48,704	False Creek Fuels Ltd	65,856
Dueck Chevrolet Buick Cadillac GMC	188,632	Farid Enterprises Inc	46,262
Dueck Downtown Chevrolet Buick GMC Limited	54,459	Farm Tek Turf Services Inc	293,779
Durante Kreuk Ltd	47,632	Farris, Vaughan, Wills & Murphy LLP	35,432
Dyna Engineering Ltd	89,136	Fasken Martineau DuMoulin LLP	52,181
Dyplex Communications Ltd	84,317	FCA Canada Inc (Chrysler Canada Inc)	2,243,915
Dys Architecture	153,613	FCAPX Ltd	128,713
E & H Holdings Ltd	102,928	Federation Of Canadian Municipalities	136,194
E. Lees & Associates Consulting Ltd	177,455	Fernwood Consulting Services	35,414
E.B. Horsman & Son	338,119	Finning (Canada) Finning International Inc	1,866,809
Eagle West Crane & Rigging	126,907	First Light Energy Solutions Ltd	133,224
EBB Environmental Consultants Inc	32,318	First Truck Centre	3,012,593
Ebsco Canada Ltd	261,743	First United Church Community Ministry Society	201,629
Echelon Centre (Mesa Chemical Corporation)	1,459,554	FirstOnSite Restoration Limited	36,775
Echo.Ecological Enterprises Ltd	30,540	Fix Auto Vancouver East 0982774 BC Ltd	68,395
Eco-Counter Inc	30,356	Flatiron Constructors Canada Ltd	2,028,943
Ecomm Emergency Communications For BC Inc	24,690,183	Flocor Inc	3,343,631
Econolite Canada Inc	308,985	Foreman Equipment Ltd	476,797
Ecoplan International Inc	318,744	Foreseeson EVSE Technology Inc	146,463
Ecora Engineering & Resource Group	26,791	Foreshades Backhoe Ltd	156,902
Edwards Kenny & Bray LLP, In Trust	3,515,175	Forestar Golf Sales Ltd	31,194
EECOL Electric (Sask) Inc	542,077	Formline Construction Ltd	101,392
Elantis Solutions Inc	172,111	Fort Fabrication & Welding Ltd	459,375
Electrical Cable Supply Ltd	557,087	FortisBC Energy Inc.	6,485,236
Electronic Innovations	48,831	Foundation Auto Vancouver LP	82,926
Element Fleet Management	312,047	Fountain Tire Ltd	41,426
Elements Soc. for Enviro. Educn & Leadership	94,647	Four Directions Trading Post	28,600
Elettra Communications Ltd	62,866	Frame & Associates Consulting Inc	32,631
Elite Fire Protection Ltd	155,767	Francel Architecture Inc	1,020,436
Embers	183,582	Frank Stanzl Construction Ltd	62,076
Emblazon Embroidery Inc	54,099	Fraser River Paint & Body Ltd	113,833
Emco Corporation	1,541,927	Fraser Spafford Ricci Art & Archival Conserv. Inc	28,417
Ensign Pacific Chrysler Dodge Jeep	117,263	Fraser Valley Equipment Ltd	382,675
Ensign Pacific Lease Ltd	89,944	Fraser Valley Refrigeration Ltd	827,490
Enterprise Rent-A-Car	378,934	Fred Surridge Ltd Riverside Industrial Park	524,596
Entire Building Services Ltd	169,906	Frontier Power Products Ltd	115,301
Enviro Tech Refrigeration Ltd	29,059	Fujitec Canada Inc	165,623
Enviro-Vac Division of Paragon Remediation Gr	206,535	Fujitsu Consulting (Canada) Inc	648,887
EPI-Use Labs, LLC	25,760	FVB Energy Inc	158,336
Equinix Canada Ltd	48,447	G Nagra Trucking	75,358
Ericsson Mfg Ltd	43,142	G Treasury SS LLC	75,651
Erik N Vu MD Corp	162,671	G. Trasolini Contractors Ltd	758,411
Ernst & Young LLP	29,556	G.S. Bhullar Trucking	78,645
ESC Automation Inc	402,820	GardaWorld Cash Services Canada Corporation	159,472
Esri Canada Ltd	257,012	Gardens By Nature Landscape Services	40,453

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Gartner Canada Co	284,655	Hemlock Printers Ltd	114,500
Gegra Equipment Ltd	50,362	Hemson Consulting Ltd	191,328
Gemini Adjusters Ltd	34,281	Henriquez Partners Architects Ltd	813,904
Gencor Industries Inc	39,465	Heritage Office Furnishings Ltd	400,225
General Store All Co Ltd	351,346	Herz & Lang GmbH	31,975
Geo H. Hewitt Co Limited	63,867	Hi-Lite Truck Accessories Ltd	46,449
George Bubas Motors Ltd	173,745	Hilti (Canada) Corporation	58,228
Gescan Sonepar Canada Inc	88,135	Hodgson King and Marble Ltd	899,757
GF Urecon Ltd	109,073	Holaco Construction (1997) Ltd	147,522
GFL Environmental Inc	3,020,799	Holland Imports Inc	68,775
GHD Limited	243,359	Home Depot Canada Inc	283,160
Ginqo Consulting Ltd.	231,485	Homewood Health Inc	375,006
Glacier Media Group	67,580	Hoochy 'Booch Kombucha Inc	32,965
Global Consumer Services Inc	51,027	HootSuite Inc	80,341
Global Container Corporation	28,885	Horizon Engineering Inc	39,641
Go Deep International (N.B.) Inc	50,126	Horseshoe Star Holdings Ltd	164,047
Golder Associates Ltd	225,233	Hothi Trucking	135,355
Gordon Food Service Canada Ltd	361,144	Hotmix Parts & Service	364,352
GPS Vehicle Tracking Solutions	57,719	Houle Electric Limited	213,246
Graham Infrastructure LP	1,325,480	HUB Cycling	170,300
Grand & Toy	1,699,553	Hub Fire Engines & Equipment Ltd	29,378
Grandview Woodland Community Police Ofc Soc	177,493	Hub Power Ltd	202,173
Granicus	69,720	Iain Ritchie Farrier Services	28,547
Granicus Canada Holdings ULC	101,896	IATSE Local 118 Union Dues	58,326
Granville Island Brewing	42,735	IBM Canada Limited	401,470
Gray Matter Systems Canada LLC	34,898	Icebreaker Merino Clothing Inc	29,727
Grayshift, LLC	114,974	Iconix Waterworks LP	305,961
Great West Equipment	69,034	Idaz Construction	180,978
Great West Graphics Inc	27,289	Ideaspace Consulting Inc.	52,772
Greater Vancouver Sewerage & Drainage District	91,555,020	Identive, Inc	28,648
Greater Vancouver Water District	89,627,881	IGI Resources	1,437,575
GreatPacific Consulting Ltd	270,142	Ikonic Enterprises Ltd	39,063
Green Line Hose & Fittings Ltd	63,819	Impact Canopies Canada Inc	27,029
Green Shield Canada	22,161,117	Impeccable Construction Ltd	49,387
Greg Bubas/Victoria Excavating	165,093	Imperial Parking Canada Corp	202,774
Gregg Distributors LP	566,492	Imprest - Community Services	102,027
Grimco Canada Inc	175,115	Inclusive Excellence Strategy Solutions Inc	52,655
Grout McTavish Architecture Inc	151,364	Independent Building Materials Distribution Inc	26,074
Grover Elliott & Co Ltd	30,496	Indigo Park Canada Inc In Trust (2015) Inc	50,663
Guillevin International Co	467,662	Industrial Alliance Insurance and Financial Svcs	3,252,231
Gurmit Mann Trucking	57,699	Infor Public Sector, Inc Infor (US) inc	511,908
Gutermann Leak Detection	75,915	Info-Tech Research Group	94,190
Gwil Industries Inc	60,858	Inlailawatash LP	193,261
Habitat Systems Inc	579,202	Inland Kenworth The Inland Group	1,353,633
Haebler Construction Projects Inc	11,400,889	Inline Nurseries	25,144
Half Price Rubbish Inc	51,724	Innovyze LLC	70,074
Hangar 18 Creative Group Inc	32,208	Insights Learning & Development (Canada) Ltd	29,503
Hanley Agencies Ltd	56,648	Integral Group	459,539
Harbour International Trucks Ltd	966,271	Intellitime Systems Corporation	67,324
Harbourview Electric Ltd	28,928	Inter Trade Canada Ltd	45,353
Harlan Fairbanks Co Ltd	34,891	Intercontinental Flavours Group	49,280
Harrigan Rentals & Equipment Ltd	132,837	Interprovincial Traffic Services Ltd	1,768,653
Harris & Company Barristers & Solicitors	106,111	Invasive Species Council of British Columbia	80,000
Harris Consulting Inc	49,487	Invoke Media Inc	26,828
Hastings North Area Planning Assoc	166,273	ION Secured Networks	133,692
Hazmasters Inc	78,783	Ipsos Limited Partnership	193,200
HCMA Architecture + Design	860,647	Iredale Architecture	139,805
HedgeMasters Arboricultural Services Ltd	35,633	Iridia Medical Inc	215,720
Heland Investments Limited	273,472	Iron Mountain Canada Operations ULC	147,598

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Ironman Directional Drilling Ltd	53,104	King Hoe Excavating Ltd	6,533,963
Ironwork Studio Productions Ltd	80,325	King Kubota Ltd	438,069
Ironworks, Canada Ltd	26,174	Kingfisher Docks Ltd	73,868
ISCO Canada Inc	39,088	Kirk & Co. Consulting Limited	81,480
ISL Engineering and Land Services	87,993	Kirk M. Pickering & Associates Ltd	374,284
ITF Broadway Equities Inc	5,422,223	Kish, Kasimir	103,714
ITF Hoopp Realty Inc	3,590,873	Knight Signs	495,293
iXSystems Inc	216,201	Kodiak Trucking & Equip Ltd	1,669,901
J & G Trucking	103,191	Koman Construction Limited	208,761
J & M Trucking	170,834	Konica Minolta Business Solutions (Canada) Ltd	73,683
J Mundie Trucking	166,310	Kontur Geotechnical Consultants inc	162,708
J. Bhinder Trucking	141,127	Korth Group Ltd	141,343
J. Brown Trucking Co Inc	168,887	KPMG LLP	164,955
J.J. MacKay Canada Limited	585,024	KRK Construction Ltd	108,332
J.S. Sanghera Trucking	161,958	Kronos Canadian Systems Inc A UKG Company	80,546
Jack Cewe Construction Ltd	335,857	KTI Limited	476,226
Jacob Bros. Construction Ltd	127,836	Kwela Leadership	179,156
Jaggaer LLC	233,536	L & M Backhoe Services Ltd	161,400
Jar Audio Inc	64,084	Labas Construction Ltd	113,546
Jardine, Paula	41,835	Lafarge Canada Inc	6,025,127
JFR Concrete Repairs & Waterproofing Ltd	673,756	Lamar Companies	82,003
Jim Pattison Dealership GP	63,226	Lanarc 2015 Consultants Ltd	64,747
Jim Pattison Lease	3,445,797	Landscape Forms, Inc	55,474
JJM Construction Ltd	734,475	Landsure Systems Ltd	75,000
Joel Theatrical Rigging Contractors (1980) Ltd	30,011	Langley Roofing Co. Ltd	302,580
Jog-San Trucking	87,932	Language Line Services, Inc	64,904
John Brooks Company Limited	26,146	Law Enforcement Training Association	27,020
Johnson Controls LP	3,888,444	Lawnboy Enterprises Ltd	93,136
Joint Force Tactical Ltd	226,917	Lawson Lundell LLP	64,453
Jonathan Field Company Ltd	41,616	Layfield Canada Ltd	37,132
Jonathan Morgan & Company	33,002	LDR Engineering Group	28,288
Jones Lang Lasalle Real Estate Services, Inc	26,415	Lead Pencil Studio	140,000
Jordair Compressors Inc	43,103	Leaders International Executive Search	87,354
Joseph M Doyle QC Barristers and Solicitors	114,299	LeBlevec Construction	147,160
JR Virk Trucking Ltd	148,043	Lec Quantity Surveying and Proj. Mgmt Inc	25,926
JSI Telecom Division Of Jatom Systems Inc	57,687	Leger Marketing Alberta Inc	29,794
Julie Hamilton & Associates Inc	34,230	Lehigh Materials A Division of Lehigh Hanson	41,501
JUST Mechanical Ltd	1,245,777	Len's Transportation Group Ltd	245,423
Justason Market Intelligence Inc	32,708	Level Best Concrete Lifting Ltd	26,239
Justice Institute Of BC	594,525	Levellen Holdings Corp	633,182
K Dhillon Trucking Ltd	93,775	LexisNexis Canada Inc	109,739
K.S. Trucking	71,492	Liang You Book Co. Ltd	36,399
Kal Tire	235,795	Librairie Monet	29,773
Kanopy Inc	154,000	Library Bound Inc	1,143,713
Kasian Architecture Int. Design And Planning Ltd	329,010	Licker Geospatial Consulting Ltd	230,616
Keats Camps	36,320	Lifesaving Society	39,420
Keltie Craig Consulting	145,274	Lifeworks (Canada) Ltd	625,683
Kendrick Equipment (2003) Ltd	253,533	Lin Haw International Co Ltd	48,120
Kenny's Trucking	141,955	Linestar Utility Supply Inc	58,648
Kent Metal Products Ltd	142,178	LinkedIn Ireland	58,238
Kern BSG Management Ltd	217,231	Linnaea Nurseries Ltd	30,739
Kerr Wood Leidal Associates Ltd	829,676	Liquid Assets Distribution Ltd	267,421
Kerrisdale Notary, In Trust	1,575,773	LIV North Inc	208,587
Kerrisdale, Oakridge, Marpole Comm. Policing Ctr	177,493	Livingston International Inc	88,674
Kerritina Real Estate Inc In Trust	33,792	Lloyd Libke Law Enforcement Sales Inc	875,291
Keystone Environmental Ltd	122,690	LMP Publication Limited Partnership	31,385
KFT Fire Trainer LLC	141,971	Lock Block Ltd	66,472
Khora Architecture + Interiors Inc	59,728	Logpoint Inc	32,546
Kindred Construction Ltd	31,786	London Drugs	29,710

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Lookout Housing and Health Society	139,339	Microserve, V8205	1,457,561
Lordco Auto Parts	149,818	Microsoft Canada Inc	4,180,741
Lot Masters Maintenance Corp	66,441	Microsoft Corporation	762,515
Lucent Quay Consulting Inc	101,030	Midgard Consulting Incorporated	31,481
Luxton Construction Inc	1,065,084	Midland's Workwear Plus	41,905
Lyngsoe Systems Inc	54,594	Miki, Dr. Andrew	36,575
M. Kevin Woodall Law Corporation	145,916	Millbrook Tactical Inc	32,285
M. Van Noort & Sons Bulb Co Ltd	135,958	Ming Pao Daily News	36,071
M3 Personnel Group Inc	46,571	Minister of Finance	17,661,304
Macdonald Commercial Real Estate Services Ltd	146,661	Minister of Finance DBA - BC On Line	40,500
Mack Kirk Roofing & Sheet Metal Ltd	455,070	Minister of Finance FrontCounter BC	59,282
Madden Fabrication	427,761	Minister of Finance Ministry of Citizens' Services	488,786
Magnet Forensics	52,644	Minister of Finance Ministry of Public Safety	99,464
Mahil Trucking	161,372	Minister of Finance Ministry of Technology, Innov'n	381,351
Mainland Construction Materials ULC	3,332,005	Minister of Finance Product Distribution Centre	173,630
Mainroad Maintenance Products Ltd	93,120	Mithun Inc	206,275
MakeWay Charitable Society	78,892	Modern Tool BC Ltd	57,568
Malhi Janitorial Services Ltd	78,509	Modo The Car Co-op	198,548
Mallory International Ltd	34,952	Momentive Europe UC	37,990
Mancorp Industrial Sales Ltd	68,722	Monaghan Golf Inc	1,563,238
Manulife Financial	552,356	Moneris	3,377,804
Maple Leaf Disposal Ltd	93,528	Moneris Solutions Corporation Sunlife Centre	37,285
Mariano, Verlynn-Ann	60,948	Moody's Canada Inc Moody's Investors Service	73,290
Marine Chrysler Dodge Jeep Ltd	67,422	Moresports British Columbia Society	78,750
Marine Roofing Repair & Mtce Svcs (2003) Ltd	236,763	MORR Transportation Consulting Ltd	47,917
Mario's Gelati Ltd	99,754	Morrison Hershfield Limited	90,964
Mark Anthony Group Inc	26,299	Mortal Coil Performance Society	98,197
Marriott	33,798	Mosaic	122,549
Martin & Levesque Inc	157,526	Mott Electric GP	55,174
MasonLift Ltd	49,302	Mott MacDonald Canada Ltd	707,580
Matrix Video Communications Corp	29,596	MP Enterprises	86,762
Mcasphalt Industries Ltd	2,940,333	MPB Technologies Inc	35,784
McCarthy Tetrault LLP	138,595	Muddy River Technology Inc	110,777
McElhanney Ltd.	342,294	Muncie's Golf Shop Ltd	1,448,795
McGinn Engineering & Preservation Ltd	74,173	Municipal Pension Plan Province Of BC	86,889,743
McGregor Hardware Distribution	116,186	Musco Sports Lighting Canada Co	28,557
McLachlan Brown Anderson, In Trust	100,000	Museum of Vancouver	83,075
Mcmedia RGB Mcmedia A/V Services Ltd	34,415	Musqueam Indian Band	324,600
McNeill Nakamoto Recruitment Group	93,866	Mustang Survival Inc	37,252
McRae's Environmental Services Ltd	4,612,335	MVZEIF	587,480
MD Charlton Co Ltd	1,313,844	N.A.T.S. Nursery Ltd	54,514
MDT Technical Services Inc	59,948	Nahanee Creative Inc	116,225
Meadow Lane Equine Clinic	27,488	Narwhal Met LLC	42,733
MeadowFresh Dairy Products	52,636	National Assoc. of City Transportation Officials	30,460
Mediquet Technologies Inc	47,428	National Energy Equipment Inc	167,083
Medteq Solutions CA Ltd	182,704	Nautilus Environmental Company Inc	26,137
Mega Na, Inc	101,447	ND Graphics Inc	31,932
Meltwater News Canada Inc	48,150	NEC Software Solutions UK Ltd	99,828
Memory Express Inc	29,219	Nedco Rexel Canada Electrical Inc	120,943
Merletti Construction (1999) Ltd	170,755	Neptune Technology Group	297,411
Merrick Architecture	131,099	New Line Hose & Fittings	86,265
Meshline Manufacturing Inc	70,545	New Moon Excavating Ltd	177,974
MessageOne LLC	48,764	New Page Foundation	76,000
Metal Supermarkets	165,452	New Westminster Police Service	287,647
Metro Motors Ltd	4,410,952	Newspaperdirect Inc	78,653
Metro Testing & Engineering Ltd	68,751	Nichols, Wayne	120,774
Metro Vancouver Crime Stoppers	26,154	Nicholson, Terence	161,618
Michelin North America (Canada) Ltd	776,837	Nick Milkovich Architects Inc	97,609
Micro Focus Software Solutions Canada Co	503,775	Nicoson Investment	531,121

Night Vision Devices Inc	61,573	Para Space Landscaping Inc	343,123
Noggin IT Inc	43,511	Paradigm Software	63,207
Norben Electric Ltd	74,364	Parallel 49 Brewing Company Ltd	25,518
North Trek Promotions Inc	39,405	Parklane Systems Inc	68,842
Northern Building Supply Ltd	706,313	Parkside Property Management Ltd	79,525
Northern Business Intelligence	398,900	Parsons Inc	200,623
Northland at Grouse, Limited Partnership	49,051	Paul Ceyssens Law Corporation	116,332
Northwest Hydraulic Consultants Ltd	27,408	PayByPhone Technologies Inc	2,310,859
Northwest Landscape Supply	25,783	PBX Engineering Ltd.	97,660
Northwest Safework Solutions Inc	40,268	PDQ Installation Services	302,803
Norton Rose Fulbright Canada LLP	115,783	Peace of the Circle	63,000
Nova Pole International Inc	620,657	Peck & Company	173,513
Novax Industries Corporation	59,432	Pembina Institute For Appropriate Development	27,000
NOVO Digital Radiography	93,462	Perkins+Will Canada Architects Co	827,111
Now Communications Group Inc	48,614	Perry, Myrtle	43,244
NTEC Industries Ltd	37,758	Peter Bjurman Notary Corp, In Trust	3,505,335
Nucor Environmental Solutions Ltd	33,276	Peterbilt Pacific Inc.	73,583
Nutech Facility Services Ltd	891,252	Petro-Canada Lubricants Inc	316,195
Nutrien AG Solutions (Canada) Inc	756,442	Petro-Canada Superpass a Suncor Business	93,121
Oakcreek Golf & Turf LP	1,416,534	PFS Studio	636,535
Oakwyn Realty Northwest, In Trust	67,725	PGP Contractors Ltd	247,722
OCABC (Organized Crime Agency BC)	490,397	Philip Ross Agencies Limited	266,619
Occam Video Solutions LLC Input-Ace	29,838	Phoenix Print Management	30,535
Occupational First Aid Attendants Assoc Of BC	47,497	Pinton Forrest & Madden Group Inc.	120,136
Ocean Pipe Lehigh Hanson Material Ltd	596,697	Pisco Media Group LLC	45,000
OCLC, Inc	62,514	Pitney Works	66,272
Odd Squad Productions	26,900	PitneyWorks Prepaid	336,000
OK Tire Marine Drive	70,731	Pittfield Design Inc.	153,395
Olympic International Sales Ltd	37,381	Pizza Pizza Ltd	108,930
OmniView Tech Corp	94,521	PL Technology Solutions Inc	36,916
On Side Restoration Services Ltd	643,129	Plateia Planning Inc	76,377
Onix Networking Canada Inc	55,909	Poirier, Raymond	383,841
Open Road Toyota - Richmond	101,002	Polar Battery Ltd	26,496
Open Text Corporation	95,847	Police Ordnance Co Inc	26,226
Open Water Coaching	27,389	Pollock, R. Ann	88,038
OpenRoad Auto Group Limited	661,445	PonCo Contracting Ltd	40,641
Operators Training School Inc	45,008	Port Coquitlam & District Hunting and Fishing Club	121,140
Opta Precise Services Ltd	48,300	Portable Electric Ltd	28,392
Oracle Canada ULC	212,383	Poschner Construction (88) Ltd	2,370,763
Organic Villa Catering Ltd	160,992	Postmedia Network Inc	97,859
Orion Electrical Systems	271,067	Potluck Cafe & Catering Inc	80,076
Otto Communications Otto Engineering Inc.	36,480	Potluck Cafe Society	624,108
Outfront JCDecaux Street Furniture Canada LP	214,806	Pottinger Gaherty Environmental Consultants Ltd	256,076
Outsystems Inc	106,480	Powershifter Digital Inc	39,585
Overdose Prevention Society	599,695	PPG AC Canada Inc Dulux Paints	123,883
Overdrive Inc	1,145,468	PrairieCoast Equipment Inc.	749,901
P. Sekhon Trucking Ltd	1,679,174	Press to Talk Gadgets	29,134
P.S.I. Fluid Power Ltd	114,512	Pretecs Networks Inc	28,805
Pace Solutions Corp	96,566	PricewaterhouseCoopers LLP	32,262
Pacific Boiler Ltd	30,149	Prime Corp Police Records Information Mgmt	2,045,716
Pacific Crown Management Co Ltd	2,720,813	Prism Engineering Ltd	79,317
Pacific Mattress Recycling Inc	645,656	Proactive Hazmat & Environmental Ltd	57,355
Pacific Northwest Raptors Ltd	280,219	Profire Emergency Equipment Inc	1,088,466
Pacific Powertech Inc	47,954	Progressive Messenger Ltd	227,318
Pacific Safety Consulting Group Inc	90,836	Promo Plus Advertising Inc	44,610
Padam Trucking	133,803	ProQuest LLC	225,881
Paladin Risk Solutions Inc	54,905	Provincial Health Services Authority	39,464
Paladin Technologies Inc	134,050	PS Food Design Inc	39,548
Pape, Jada-Gabrielle	84,288	PSD Trauma Tech International Inc	65,752

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PSE Equipment Ltd	25,008	RJ & Associates Environmental Consulting Inc	41,491
Public Library Interlink	92,217	Roadway Traffic Products	333,898
Purolator Inc	87,028	RockDoc Corrections Consulting Inc	1,972,534
PWL Partnership Landscape Architects Inc	524,653	Rocky Mountain Phoenix	233,321
QED Environmental Systems Inc	51,488	Rocky Point Engineering	41,128
QlikTech Corporation	183,442	Rogers	155,144
QMC Quadlogic Meters Canada Inc	64,636	Rogers Media Inc Cash Management	32,918
Quadreal Property Group LP	31,966	Rollins Machinery Ltd	1,157,264
Qualichem Industrial Products Ltd	49,526	Roper Greyell LLP Barristers And Solicitors	1,076,487
Qualitas Research Inc	42,693	Rose Security Services Inc	48,783
Quality Powder Coating Ltd	29,803	Roundhouse Community Arts & Recreation Soc	148,060
Quatro Security Printing Inc	37,261	Routeware Canada Inc	148,074
Quest Software Canada Inc	69,646	Royal Mobile Auto Detailing Ltd	31,878
R A Malatest & Associates Ltd	230,844	RT Workplace Training Inc	25,200
R.F. Binnie & Associates Ltd	1,104,455	RTAQS Consulting Limited	39,900
Raincity Housing & Support Society	190,558	Russell Hendrix Foodservice Equipment	51,235
Ram Engineering Ltd	51,714	Rust Investments Ltd	166,433
Rampart International Corp	219,163	Ryan ULC	105,748
Rapid Test & Trace Canada	60,496	Ryder Architecture	29,638
Rasmussen Bindery	51,515	S & M Auto Import Service	197,440
RATIO Architecture Interior Design + Planning Inc	33,705	S&P Global Canada Corp	54,495
Rattan Trucking	104,106	S2 Architecture	81,865
Raven Concealment Systems LLC	69,914	Safe Software Inc	48,552
Ravens Agri-Services & Products Inc	54,526	Sampson Davie Fane Volpiana LLP In Trust	33,193
Ray-Cam Community Association	39,017	Sans Institute	85,060
Ray-Cam Co-Operative Association	312,087	SAP Canada Inc	1,609,137
RBC Investor Services Trust	138,051	Sasco Contractors Ltd	70,036
RC Strategies Inc	75,755	Saunders ADR Solutions Ltd	27,689
RDH Building Science Inc	74,009	SBC Insurance Agencies Ltd	25,155
Read Jones Christoffersen Ltd	235,486	Schmidt, Holly	35,150
Receiver General for Canada Cndn Police College	253,714	Scooby's Dog Waste Removal Service	51,076
Receiver General for Canada Innov'n, Science	72,759	Scott Special Project	20,339,354
Receiver General Of Canada	41,733,880	Scott Spring Ltd	103,734
Receiver General Of Canada The Commr., RCMP	959,030	Scott, Julie Angeline	448,583
Rectec Industries Inc	127,553	Scottish Line Painting Ltd	63,750
ReCycleSmart Solutions Inc	25,594	SCP Distributors Inc Canada	90,067
Red Door Housing Society	25,882	Sea To Sky Transfer	609,249
Red Truck Beer Company Ltd	90,678	SeaBreeze Refrigeration & Air Conditioning Ltd	32,275
Redwood Plastics and Rubber Corp	38,031	Seagate Mass Timber Inc	46,161
Refrigerative Supply	64,808	Seaport Alliance Ltd	69,080
Regal Controls Limited	32,558	Secure Energy Services Inc	80,405
Regehr Contracting Ltd	866,135	Securiguard Services Ltd	6,691,131
Regency Toyota (Vancouver)	28,158	Sentis Market Research Inc	50,699
Reliable Mobile Hearing Testing	60,743	Setcan Corporation	57,861
Remedios & Company, In Trust	2,026,542	Sew Kool Embroidery & Screen Printi Inc	50,535
Reshape Infrastructure Strategies Ltd	52,500	Seyed Moshfeghi Zadeh	41,850
Resolver Inc	101,729	Seymour Health Centre (C1485)	47,092
Restwell Mattress Co Ltd	80,599	SFE Ltd	295,508
Revery Architecture	497,183	SGM Custom Design & Fabrication Ltd	58,146
RG Portfolio Services Inc	73,500	Sharc Energy Systems Inc	110,880
Richards Buell Sutton	341,196	Shaw Business	58,404
Richco Contracting Ltd	220,015	Shaw Cablesystems GP	90,464
Richelieu Hardware Ltd	42,925	Sheran Trucking	168,748
Richmond Chrysler Dodge Jeep Ltd	297,258	Sheraton Vancouver Wall Centre Hotel	32,297
Ricoh Canada Inc	445,539	Sherine Industries Ltd	140,070
Rideau Recognition Solutions Inc	81,500	Shirtland Drycleaners Ltd	878,496
Rimkus Consulting Group Canada Inc	96,056	Shon Group Realty	136,217
Ristech Information Solutions Ltd	84,438	Shopper + Inc	56,830
Riviera Finance Assignee for EditNew Inc	35,545	Shore Fire Protection Ltd	53,093

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ShowTech AVL System Inc	38,803	Stingray Business Inc	47,413
SI Systems Partnership	1,162,834	Strata Plan BCS 3839	58,874
Sigma Safety Corp	361,198	Strata Plan BCS 3995-Capitol Residences	71,546
Silver City Galvanizing Inc	43,269	Strata Plan EPS 3434	50,909
Simon Fraser University	40,218	Strata Plan LMS 1997	33,148
Simply Computing Inc	40,274	Strata Plan LMS 2179	48,485
Singh, Dhillon Charan	136,154	Strathcona Community Centre Assocn	193,164
Sino United Publishing (Can) Ltd	113,355	Strathcona Community Safety Assocn	186,606
Sirsidynix (Canada) Inc	206,789	StundenLaw, In Trust	3,583,965
Skookum Yacht Services Inc	139,583	Sumas Environmental Svces Inc	194,332
Sky Spirit Studio	42,645	Summerhill Group Inc	149,494
Skyrocket Digital Inc	26,119	Summit Tools	63,844
Slalom Consulting ULC	28,069	Sun Life Of Canada Group Client Services	1,785,210
Slip Tube Enterprises Ltd	53,822	Sunbelt Rentals of Canada Inc	100,807
SLR Consulting (Canada) Ltd	36,960	Suncor Energy Products Partnership	12,594,313
Smart City ITS Sales Ltd	45,126	Sunny Electronics Ltd	56,458
Smith Bros & Wilson (BC) Ltd	3,497,929	Super Save Enterprises Ltd	59,938
Smith Industries Ltd	85,733	Super Save Fence Rentals Inc	118,017
Smith Sport Optics Inc	32,867	Super Save Toilet Rentals Inc	305,495
Smithrite Delivery Services Ltd	86,303	Superior City Services Ltd	286,373
SMS Equipment Inc	1,126,588	Superior Propane	70,966
SNC-Lavalin Inc	120,461	SupremeX Inc	45,180
Snowshoe, Karen	37,511	Sustainable Watershed Designs Inc	171,165
Softlanding Solutions Inc	30,417	Sutton Road Marking Ltd	125,794
Softline Solutions AB Inc	40,149	Swing Time Distributors Ltd	59,388
Solutions Logiciels EDT Inc	115,976	Sybertech Waste Reduction Ltd	53,464
Solutions Pest Control Ltd	27,507	Sysco Vancouver	1,597,251
Solvera Solutions	312,824	T. Moscone & Bros. Ground Maintenance Ltd	95,702
Somatic HVAC Solutions	92,510	T. R. Trades Reproduction Ltd	39,578
Source Office Furniture & System Ltd	120,830	T. S. Trucking	213,560
South Vancouver Community Policing Centre	177,493	Tacel Ltd	73,807
Southern Butler Price LLP	178,327	Tanago Enterprises Inc	53,028
Southside Nissan	29,893	Target Products Ltd	233,688
Sowilo Battery Ltd	64,941	Tarmac Grinding Ltd	330,731
Space2Place Design Inc	312,635	Tartantown Ltd	38,679
Spartan Controls Ltd	39,254	Tatras Contracting Group Ltd	129,881
Spatial Technologies (2017) Inc	88,641	TC Utility Services	38,632
Spears Sales & Service Ltd	52,814	TDS West Systems Inc	1,061,395
Specimen Trees Wholesale Nurseries Ltd	195,278	Team Aquatic Supplies Ltd	38,253
Spectratec Services Group Inc	242,164	Tec Floor Coverings Ltd	42,668
Sperling Hansen Associates Inc	1,746,988	Technical Safety BC	116,429
SPI Health and Safety Inc	54,104	Telus Communications Inc	3,721,276
Spicers Canada ULC	29,518	Telus Custom Security Systems	31,208
Sportball 0986001 BC Ltd	35,673	Telus Health Care Centres Inc	28,996
Sprout Social Inc	28,315	Telus Mobility	33,452
Squamish First Nation	160,797	Telus Services Inc	415,762
Squamish Martial Arts & Fitness Centre	26,240	Terminix Canada Ltd	600,655
SSQ Insurance Company Inc	121,839	Terra Equipment LTD	59,192
Stanley Park Ecology Society	124,607	Terralink Horticulture Inc	57,741
Stantec Consulting Ltd	843,289	Tetra Tech Canada Inc	247,101
Staples Business Advantage	673,737	Texcan	50,042
Steamwipe Ltd	62,753	Textile Image Inc	56,639
Steamworks Brewing	29,382	TGK Irrigation Ltd	238,744
Steelguard Fence Ltd Continental Steel Ltd	27,039	The 127 Society For Housing	272,562
Stellar Power & Control Solutions Ltd?	32,510	The Aboriginal Front Door Society	450,228
Stem To Stern Marine Service	70,811	The Active Network Ltd	566,454
Sterling Fence Co Ltd	155,765	The Cadillac Fairview Corporation Limited	1,139,775
Sterling Fleet Outfitters Inc	164,866	The Corporation of the District of North Vancouver	30,395
STI Transport Inc	220,474		

PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES
CITY OF VANCOUVER

The Drain Camera Shop	27,835	Urban Systems Ltd	294,632
The Globe And Mail	31,403	Urban Tactical Ltd	35,789
The Great Canadian Landscaping Company Ltd	84,108	Valid Manufacturing Ltd	483,229
The Inflatable Depot, Inc	32,919	Valley Traffic Systems Inc	132,173
The Lazy Gourmet Inc	28,014	Van Exer-Tech Services Inc	111,143
The Marsden Group Consulting	27,300	Vancity Community Foundation	192,780
The Master Group Inc	64,486	Vancouver Aboriginal Community Policing Ctr Soc	175,493
The Neutral Zone Coaching & Consulting Svcs	45,448	Vancouver Area Network Of Drug Users	197,674
The Stevens Company Limited	49,080	Vancouver Art Gallery	336,640
The University of British Columbia	81,129	Vancouver Community Network	153,123
Thomas Downie Holdings Ltd	2,136,569	Vancouver eFasteners Tools & Supply	309,186
Thomson Reuters Canada Limited	247,489	Vancouver Fraser Port Authority Port of Vancouver	57,626
Thurber Engineering Ltd	697,764	Vancouver Heritage Foundation	526,000
Tier 5 Systems Inc	45,538	Vancouver International Film Festival	97,825
Tinbox Energy Software Inc	53,052	Vancouver Kidsbooks Ltd	76,650
TK Elevator (Canada) Ltd	1,553,504	Vancouver Litigation Support Services Ltd	177,117
TNG, a division of GPE Inc	26,452	Vancouver Native Housing Society	117,851
TNT Hay and Cattle Sales Ltd	72,349	Vancouver Opera Association	107,659
Today'S Books	29,169	Vancouver Pile Driving Ltd	237,977
Todd, Kamala	70,620	Vancouver School Board	5,309,834
Toe-Hoe Leasing Ltd	207,189	Vancouver Symphony Society	176,021
Tomko Sports Systems Inc	81,211	Vane Lawn & Garden Services (1981) Ltd	336,584
Top Dog Police K9 Training and Consulting, LLC	26,231	Vanport Enterprises Ltd	245,178
Total Fire Solutions	114,368	VDZ+A Consulting Inc Van Der Zalm + Associates	163,270
Toter LLC	256,031	Venetian Blind Service Centre	29,727
Tourism Vancouver	525,000	Ventiv Technology Inc	32,534
Tower Fitness Equipment Services Inc	66,414	Veratec Engineered Products Inc	123,455
Traction Vancouver dba UAP Inc	29,382	Verint Americas Inc	543,938
Trail Appliances Ltd.	103,271	Versalift Canada Industries ULC	77,220
Trane Canada	407,034	Versett Inc	78,553
Translink	39,413	Vertech Elevator Services Inc	34,537
Translink Security Management Ltd	33,815	Veterans Memorial Housing Society	54,823
Transwest Roofing Ltd	142,256	VFRS Honor Guard	50,000
Travco R.V. Services Centre Ltd	25,650	VidCom Communications Ltd	93,661
TRE Altamira Inc	70,803	Viking Fire Protection Inc	851,271
Trev Deeley Motorcycles	202,873	Vimar Equipment Ltd	1,075,145
Tribe Management Inc	362,550	Vital Link Ice Cream & Event Market	94,933
Triple Five Quality Wood Inc	79,784	Volante Software Inc	81,626
Tritech Group Ltd	846,839	VSO School of Music	121,964
Tsleil-Waututh Nation Treaty, Lands, & Rscs Dept	230,336	Walmart	41,306
Tsunami Solutions Ltd	122,220	Walter's Exotic Meats Ltd	60,600
TYR Tactical Canada ULC	214,880	Wan, King	25,554
UAP Inc NAPA Auto Parts	788,452	War Room Holdings Inc	56,700
UBS Industries	152,349	Ward's Hydraulic Services	58,271
Udemy, Inc	37,881	Warrington PCI ITF	3,042,998
Uline Canada Corporation	404,397	Waste Connections of Canada Inc	30,462
Ulmer Contracting Ltd	53,970	Waste Management of Canada Corporation	1,123,556
Ultra-Tech Cleaning Systems Ltd	35,364	Watari Research Association	222,335
Ungerboeck Systems International Inc	52,540	Water Street Engineering Ltd	407,337
Unifirst Canada Ltd	73,247	Watson & Associates Economists Ltd	32,234
Uniform Works Limited	231,801	Weber Supply Company Inc	1,950,507
Union Of BC Municipalities	59,226	Webir Automation & Control Service	32,323
Unisync Group Inc	25,219	Wesco Distribution Canada LP	1,310,349
United Library Services Inc	400,370	Wesco Industries Ltd	159,570
United Rentals - Canada	874,833	West Creek Farms Ltd	29,999
Unitow Services (1978) Ltd	28,634	West End Business Improvement Association	47,500
Universal Field Supplies Inc	51,460	West World Paper	26,187
Urban Matters CCC Ltd	66,161	Westburne West Rexel Canada Electrical Inc	37,042
Urban Sawing & Scanning Co Ltd	1,507,774	Westcomb Outerwear Inc	45,053

PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES
CITY OF VANCOUVER

Westend Coal Harbour Community Police Centre	278,179	Wood Monkey Tables	26,153
Western Canada Blasting Ltd	34,624	Workers' Compensation Board Of BC	25,283,723
Western Excavating	219,891	Worley Canada Services Ltd Heritage Square	318,008
Western Imperial Magnetics Ltd	48,145	WR Neufeld	132,051
Western Marine Co	38,818	WSP Canada Inc	214,593
Western Oil Services Ltd	26,535	Wurth Canada Ltd	37,363
Western Pro Show Rentals Ltd	47,364	X10 Networks	35,348
Western Scale Co Ltd	26,134	Xerox Canada Ltd	120,057
Westerra Equipment LP	585,798	Xylem Canada Company	152,820
Westjet	48,212	Yaletown Mini Storage Ltd	81,940
Westland Insurance Group Ltd	2,614,259	Yang-Myung Hotel Management Ltd	55,440
Westmar Advisors Inc	61,213	Yard At A Time Concrete (1988) Ltd	56,651
Westport Construction Group Inc	314,984	Yen Bros. Food Service (2011) Ltd	582,577
Westvac Industrial Ltd	125,587	Yeomen Property Maintenance & Renovation Ltd	794,082
Westview Sales Ltd	245,063	Young Anderson Barristers & Solicitors	206,058
Westwood Topsoil Ltd	26,199	Zeco Systems (Canada) Inc	1,063,202
Wetdown Water Services	78,682	Zeemac Vehicle Lease Ltd	681,831
White & Gale Consulting Inc	82,427	ZG Stories Inc	121,823
White Cap Supply Canada Inc	83,798	Zoom Video Communications Inc	46,774
Whitehots Inc	329,821		
Wilco Civil Inc	777,131	Vendors > 25,000	\$ 923,727,791
Wild Coast Productions & Event Rentals Inc	64,378		
Williams Machinery LP	93,282	Vendors < 25,000	18,479,352
Willis Canada Inc	39,275		
Win Chemicals Limited	33,122	Total	\$ 942,207,143
WMW Public: Architecture + Communication Inc	705,697		
Wolseley Canada Inc	80,408		
Wolverine Supplies	92,548		
Wong, Sammy Yan Chim	89,453		

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	\$ 500,000	Mount Pleasant Commercial Improvement Society	734,908
Collingwood Business Improvement Association	222,961	Point Grey Village Business Association	225,000
Commercial Drive Business Society	650,750	Robson Street Business Association	675,104
Davie Village Business Improvement Association	963,751	South Granville Business Improvement Assoc	757,744
Downtown Vanc. Business Improvement Assoc	6,048,358	South Hill (Fraser Street) Business Association	160,000
Dunbar Village Business Association	155,250	Strathcona Business Improvement Association	927,500
Gastown Business Improvement Society	759,685	Vancouver Chinatown BIA Society	435,240
Hastings Crossing Business Improvement Assoc	206,000	Victoria Drive Business Improvement Association	192,000
Hastings North Business Association	596,270	West Broadway Business Improvement Assoc	325,000
Kerrisdale Business Association	365,000	Yaletown Business Improvement Association	1,000,000
Kitsilano - 4th Avenue Business Association	484,000		
Marpole Business Association	195,440		
			<u>\$ 16,579,961</u>

"The Haven" Vancouver Transgender Art Society	\$ 4,500	Creative BC	300,000
221A Artist Run Centre Society	75,000	Currently Arts Society	10,000
605 Collective Dance Society	18,700	Dance/Novella Arts Society	2,500
901 Artists Cooperative	8,000	DanceHouse	79,025
Aeriosa Dance Society	92,080	Dancing On The Edge Festival Society	26,500
African Descent Society BC	16,000	Delinquent Theatre	22,500
African Friendship Society	15,000	Diwali Celebration Society	15,500
African Stages Association	2,000	Downtown Eastside Women's Centre	18,000
Afro Van Connect Society	57,500	Downtown South Gathering Place	22,500
All Bodies Dance Society	26,000	Doxa Documentary Film and Video Festival	36,490
All My Relations Indigenous Society	82,320	Dr. Sun Yat Sen Garden Society	7,500
Allegra Chamber Orchestra Society	21,897	Dumb Instrument Dance Society	83,200
Alley Theatre Association	25,000	Dundarave Print Workshop & Gallery	10,000
Amexem Reggae Cultural Society	10,500	Duplex Artists' Society	20,000
Aphotic Theatre Society	16,500	Dusty Flowerpot Cabaret Society	8,000
Arts Club of Vancouver Theatre Society	167,000	EarthHand Gleaners Society	10,000
Arts Umbrella Association	77,750	East Van Arts & Culture Society	10,000
Artstarts In School	165,593	East Vancouver Community Music School Society	2,500
Asian-Canadian Special Events Association	43,025	Eastside Arts Society	13,000
Association of Book Publishers of BC	23,000	Edam Performing Arts Society	25,000
ASTC Science World Society	105,000	Electric Company Theatre Society	35,000
Axis Theatre Society	32,500	Elektra Women's Choir	20,000
B.C. Chinese Music Association	5,340	Ensemble Theatre Co. Society	5,000
Bard On The Beach Theatre Society	60,000	Erato Ensemble Society	4,470
Battery Opera Performing Arts Society	21,000	Ethos Lab Educational Society	12,500
BC Artscape Society	45,000	FakeKnot Arts Society	11,000
Beaumont Studios Artists Society	17,500	Fight With a Stick Hybrid Performance Society	11,500
BIDC	10,000	Fillip/Projectile Publishing Society	13,000
Bill Reid Foundation	37,500	Firehall Theatre Society	80,000
Black Arts Vancouver Society	20,168	Flamenco Rosario	28,480
Blackout Art Society	21,960	Folk Star Arts Academy Society	3,500
Blueridge Chamber Music Society	9,980	Foolish Operations Society	15,000
Boca Del Lupo Theatre Society	42,000	Friends of Chamber Music	31,630
Borealis String Quartet Society	1,480	Full Circle: First Nations Performance Society	104,056
British Columbia Alliance for Arts	55,000	Gallery Gachet Society	32,000
Canada International Arts & Music Society	3,425	Great Lakes Networking Society of BC	14,000
Canadian Alliance of Dance Artists BC Chapter	15,000	Greater Vancouver Professional	103,500
Canadian International Dragon Boat Festival Society	6,500	Green Thumb Theatre	60,000
Canadian Latinx Theatre Artist	5,000	Grunt Gallery-Visible Arts Society	65,500
Canadian Music Centre BC Region	41,500	H R MacMillan Space Centre Society	519,400
Canoe Cultures Society	14,000	Hard Rubber New Music Society	15,000
Capilano Review Contemporary Arts Society	25,000	Health Arts Society	25,000
Caravan World Rhythms Society	28,205	Highs and Lows Choral Society	7,500
Carnegie Community Centre	20,000	I. E. Artspeak Gallery Society	29,000
Carousel Theatre Society	32,000	IMAPON	4,000
Centre of Integration for African Immigrants	5,000	Indian Summer Arts Society	47,000
Chapel Sound Art Foundation	40,000	Instruments of Change Society	7,200
Chinatown Celebration Society	5,000	Italian Day Festival Society	7,000
Chinatown Today Society	7,500	ITSAZOO Productions Society	16,500
Chinese Canadian Museum Society	2,500	Jewish Community Centre of Greater Vancouver	4,500
Chor Leoni Men's Choir	20,000	Joe Ink Performance Society	12,000
Cinevolution Media Arts Society	5,000	Kara-Kata Afrobeat Society of Canada	7,000
Cineworks Independent Filmmakers Society	36,000	Karen Jamieson Dance Society	15,000
Circus3 Arts Society	18,130	Kickstart Disability Arts and Culture	36,400
City Opera Vancouver	56,035	Kidd Pivot Performing Arts Society	25,200
Co. Erasga Dance Society	24,000	Kokoro Dance Theatre Society	95,500
Coastal Jazz & Blues Society	125,775	Lamondance Arts Society	2,000
Community Arts Council Of Vancouver	26,160	Latincouver Business & Cultural Society	34,900
Compaigni V'Ni Dansi Society	45,510	Le Centre Cultural Francophone	20,000
Contemporary Art Gallery Society of BC	75,000	Live Biennial of Performance Art Society	30,000
Craft Council Of British Columbia	15,000	Love Intersections Society	10,000
Create Vancouver Society	1,200	Lumiere Festival Vancouver Society	4,000

Made in BC - Dance on Tour Society	22,000	Secret Lantern Society	13,200
Makeway Charitable Society	6,500	Sher Vancouver LGBTQ Friends Society	3,000
Malaspina Printmakers' Society	35,000	Shot of Scotch Dance Society	2,000
Marpole Museum and Historical Society	6,000	SMI Film Society	3,000
Mascall Dance Society	15,000	Snichim Foundation Society	17,500
Medusa Theatre Society	8,000	Solid State Community Society - Light Work	9,400
MENA Film Festival Society	12,000	Some Assembly Arts Society	18,000
Miscellaneous Productions Society	33,500	Sophisticated Laughter Society	21,370
Mortal Coil Performance Society	45,000	Sound of Dragon Society	29,120
Movement Enterprises Society	11,025	Squamish Nation	40,000
Museum of Vancouver	758,000	Still Moon Arts Society	15,000
Music In The Morning Concert Society	20,510	Strathcona Spatial Sound Society	7,500
Music On Main Society	53,020	Subterranean Literary Collective Society	12,000
Musica Intima Society	26,000	Taiwanese Canadian Cultural Society	17,730
Musqueam Indian Band	65,000	Tara Cheyenne Performance Society	22,000
Muzewest Concerts Society	7,500	Terminal City Glass Co-Op	7,500
Nahualli Folklore Society	1,510	The Archive Printmaking Studio Society	10,000
Ne.Sans Opera and Dance Association	10,000	The Biting School Society	12,000
New Forms Media Society	10,000	The Black Lab Artist Society	5,168
New Orchestra Workshop Society	30,000	The Chop Theatre Society	12,000
New Performance Works Society	22,000	The Geist Foundation	13,500
Newworld Theatre	43,500	The James Black Gallery Association	32,500
Norman Rothstein Theatre	30,000	The Last Door Recovery Society	5,000
Normie Event Society	15,000	The Only Animal Theatre Society	14,250
NPC3 National Pilipino Canadian Cultural Centre	10,000	The Plastic Orchid Factory	20,400
O.Dela Arts Society	42,500	The Response Dance Society	7,500
OCW Arts & Publishing Foundation	9,000	The Search Party Theatre Company Society	2,000
On Main On The Cutting Edge Productions Society	4,000	The Society of We Are Canadians Too	20,855
Open Access Foundation	25,000	The Vancouver Chopin Society	11,270
Or Gallery Society	34,000	The Vancouver Life Drawing Society	4,000
OURO Collective Society	13,000	The Vancouver Writers Fest	4,580
Out Innerspace Dance Theatre	35,000	The Writers' Exchange Society	4,800
Outsiders and Others Art Society	4,000	Theatre La Seizieme	35,000
Pacific Ballet BC Society	353,450	Theatre Replacement Society	30,000
Pacific Cinematheque	45,000	Theatre Terrific Society	20,000
Pacific Legal Education and Outreach Society	25,000	Theatre Corps Art Society	5,000
Pacific Theatre	21,000	Time Will Tell Arts Society	7,500
Persian Culture and Art Institute Association	10,000	Tomoe Arts Society	7,500
Pink Ink Theatre Productions	20,000	Touchstone Theatre Society	35,000
Pitt Gallery	16,000	Tsleil-Waututh Nation Treaty, Lands, & Rscs Dept	65,000
PosAbilities Association of BC	5,000	Turning Point Ensemble Society	38,470
Powell Street Festival Society	50,000	Unicorn Support Services Society	10,000
Pride In Art Society	45,000	Universal Gospel Choir	2,000
PTC Playwrights Theatre Centre	45,000	Up In The Air Theatre Society	15,000
Punjabi Market Regeneration Collective Society	46,000	Urban Ink Productions	75,295
Push Festival Society	89,571	UzumeTaiko Drum Group Society	4,000
Radix Theatre Society	25,000	Van Dyke March And Festival Society	5,000
Raven Spirit Dance Society	25,000	Vancouver International Burlesque Festival Assoc	8,980
Raven Theatre Performance Society	10,000	Vancouver Out on Screen Film & Video Society	64,351
Ray-Cam Co-Operative Association	15,000	Vancouver Academy Of Music	44,380
re: Naissance Opera	82,055	Vancouver Access Artists Run Centre	23,500
Realwheels Society	25,000	Vancouver Adapted Music Society	7,000
Recorded Movement Society	50,000	Vancouver Area Network Of Drug Users	12,500
Red Chamber Cultural Society	1,510	Vancouver Art Gallery	2,122,680
Redshift Music Society	17,000	Vancouver Asian Canadian Theatre	50,000
Reel Causes Society	7,000	Vancouver Asian Film Festival Society	34,830
Reel to Real	18,000	Vancouver Asian Heritage Month Society	5,000
Rice and Beans Theatre Society	38,000	Vancouver Bach Choir	50,585
Ruby Slippers Productions	25,000	Vancouver Book and Magazine Fair Society	15,000
Rumble Productions Society	50,000	Vancouver Cantata Society	16,500
Savage Production Society	51,000	Vancouver Cantonese Opera	13,010
Screaming Weenie Productions	41,400	Vancouver Chamber Choir	59,590
Seagrass Music Society	7,500	Vancouver Cherry Blossom Festival	6,000

Vancouver Chinatown Generations Society	1,000	Vancouver Pride Society	14,000
Vancouver Choral Arts Society	30,000	Vancouver Pro Musica Society	2,960
Vancouver Comic Arts Association	17,000	Vancouver Recital Society	84,705
Vancouver Co-Operative Radio	32,500	Vancouver Seniors' Singing Club Association	11,970
Vancouver Creative Space Society	26,500	Vancouver Society For Early Music	52,250
Vancouver Dance Centre Society	100,000	Vancouver Symphony Society	1,589,215
Vancouver East Cultural Centre	251,115	Vashaan Music Society	30,000
Vancouver Folk Music Festival Society	80,000	Vetta Chamber Music Society	2,500
Vancouver Improv Festival Society	4,500	Vines Art Festival Society	35,000
Vancouver Independent Music	15,000	Visceral Visions Society	23,000
Vancouver Inter-Cultural Orchestra	35,590	VIVO Media Arts Centre	37,500
Vancouver International Bhangra Celebration Society	20,000	VocalEye Descriptive Arts Society	30,000
Vancouver International Ctr for Contemp. Asian Art	37,000	VSO School of Music	11,700
Vancouver International Children's Festival	134,000	Wen Wei Dance Society	20,000
Vancouver International Dance Festival	78,880	WePress Community Arts Space Society	30,000
Vancouver International Film Festival	180,140	West Coast Feminist Literary Magazine Society	31,500
Vancouver International Fringe Festival	40,000	Western Canada Community Projects Society	18,000
Vancouver International Writers Festival Society	65,000	Western Front Society	44,000
Vancouver Jewish Film Festival	10,000	Western Gold Theatre Society	42,850
Vancouver Latin American Cultural Centre Society	24,580	Western Theatre Conspiracy Arts Society	22,500
Vancouver Latin American Film Festival	20,000	What Lab Society of Arts	14,000
Vancouver Maritime Museum	400,000	Women In Film & Television Vancouver Society	8,000
Vancouver Men's Chorus	13,740	Yarilo Contemporary Music Society	5,510
Vancouver Moving Theatre	35,000	Yarrow Intergenerational Society	7,500
Vancouver Native Housing Society	32,500	Zee Zee Theatre	22,500
Vancouver New Music Society	40,610		
Vancouver Opera Association	314,390		
Vancouver Poetry House	15,000		
			<u>\$ 14,750,753</u>

211 British Columbia Services Society	\$ 16,028	Living in Community Society	30,000
Aboriginal Mother Centre Society	75,000	Lu'ma Native BCH Housing Society	30,000
Afro Van Connect Society	25,000	Makeway Charitable Society	36,000
Asian Environmental Association	30,000	Marpole Neighbourhood House	96,616
Atira Women's Resource Society	14,382	Marpole Oakridge Family Place	94,315
Aunt Leah's Independent Lifeskills Society	60,000	Megaphone	50,000
Battered Women's Support Services	68,000	Metro Vancouver Aboriginal Executive Council	165,000
BC Coalition of Experiential Communities Assoc	20,000	Migrant Workers Centre BC Society	24,000
BC Poverty Reduction Coalition	20,000	Mission Possible Compassionate Ministries Soc	997,783
Big Brothers Of Greater Vancouver	35,108	Mom to Mom Child Poverty	25,000
Big Sisters	48,477	Mosaic - 3 Community Outreach Programs	58,061
Black Girl Collective Society	10,000	Mount Pleasant Family Centre Society	55,172
Black Women Connect Vancouver Society	41,000	Mt Pleasant Neighbourhood House	147,133
Boys And Girls Clubs Of South Cost BC	76,583	Native Education Centre	70,000
Britannia Community Centre Society	54,882	Nisga'a Ts'amiks Vancouver Society	25,000
Canadian Mental Health Association	21,250	PACE - Providing Alt. Counselling & Education	100,000
Carnegie Community Centre Association	30,000	Pacific Association of First Nations' Women	25,000
Cedar Cottage Food Network Society	10,090	Pacific Community Resources Society	81,000
Cedar Cottage Neighbourhood House	118,778	Pacific Immigrant Resources Society	109,350
Coast Foundation Society (1974)	776,733	Pacific Legal Education and Outreach Society	10,000
Collingwood Neighbourhood House Society	224,455	PeerNet BC	48,472
Crisis Intervention & Suicide Prevention Ctr of BC	40,000	PHS Community Services Society	50,000
Disability Alliance BC Society	88,452	PLEA Community Services Society of BC	38,764
Downtown Eastside Neighbourhood House	94,511	PovNet Society	20,000
Downtown Eastside Women's Centre	208,064	QMUNITY BC	100,000
DUDES Club Society	38,350	Raincity Housing & Support Society	20,000
Dugout Drop-In Centre Society	45,100	Ray-Cam Community Association	15,000
Eastside Family Place Society	58,415	Reach Community Health Centre	32,555
Embers	165,000	Red Fox Healthy Living Society	45,000
Environmental Youth Alliance	20,000	Renfrew-Collingwood Seniors' Society	31,915
Equitas - International Centre for Rights Education	28,333	Sam Sullivan Disability Foundation	31,000
Family Services Of Greater Vancouver	62,819	Seniors Services Society of BC	46,591
First Funds Society	8,500	Sher Vancouver LGBTQ Friends Society	10,000
First United Church Community Ministry Society	45,573	South Granville Seniors Centre	71,034
Four Eleven Seniors' Centre Society	75,000	South Vancouver Family Place	64,432
Fresh Roots Urban Farm Society	63,378	South Vancouver Neighbourhood House	208,499
Frog Hollow Neighbourhood House	166,985	Spinal Cord Injury BC	68,000
Gallery Gachet Society	60,000	Strathcona Community Centre Association	101,599
Good Night Out Vancouver	40,000	Street Youth Job Action	85,283
Gordon Neighbourhood House	118,451	Streethome Vancouver Foundation	150,000
Gr. Van Law Students Legal Advice Society	41,582	Supporting Women's Alternatives Network	32,000
Hastings Community Association	30,452	TFL Technology for Living Society	20,000
Hastings North Area Planning Association	11,220	The Aboriginal Front Door Society	94,750
Health Initiative for Men Society	37,000	The Access Pro Bono Society of BC	21,250
Helping Spirit Lodge Society	30,000	The John Howard Society of the Lower Mainland	15,817
Hives for Humanity Society	4,000	The Kettle Friendship Society	143,185
Immigrant Services Society of British Columbia	110,000	The Kidsafe Project Society	28,333
Inner City Safety Society (NICCSS)	44,485	The McCreary Centre Society	28,000
Japanese Community Volunteers Association	24,167	The Writers' Exchange Society	25,000
Jewish Family Service Agency	22,837	Thunderbird Neighbourhood Association	40,800
Jewish Seniors Alliance of Greater Vancouver	5,000	Trac Tenant Resource & Advisory Centre	56,000
Justice Education Society of BC	38,256	United Way British Columbia	19,234
Kitsilano Neighbourhood House	140,106	United We Can	469,100
Kiassa Neighbourhood Services Association	184,633	Urban Native Youth Association	90,000
La Boussole, Centre Communautaire Societe	25,000	Vancity Community Foundation	50,000
Learning Disabilities Association Of BC	25,376	Vancouver Aboriginal Community Policing Centre	20,000
Leave Out Violence (LOVE), BC	34,628	Vancouver Aboriginal Friendship Centre Society	60,000
Little Mountain Neighbourhood House Society	132,649	Vancouver Assoc For The Survivors of Torture	60,000

Vancouver Native Housing Society	20,000	West End Seniors' Network	99,520
Vancouver School Board	329,496	West Side Family Place Society	32,154
Vancouver Second Mile Society	137,499	Wish Drop-In Centre Society	180,400
Vancouver Women's Health	30,000	Women Against Violence Against Women	75,000
Vantage Point Strategies Society	115,000	Yarrow Intergenerational Society	45,000
Warriors Against Violence Society	30,000	YWCA Vancouver	40,426
Watari Research Association	190,000		
Wavefront Centre for Communication Accessibility	10,560		
			<u>\$ 10,220,187</u>

Aboriginal Mother Centre Society	\$ 19,473	Ray-Cam Community Association	27,000
Association Of Neighbourhood Houses	55,000	Shannon Daycare Society	27,000
Brant Villa Daycare Society	23,682	South Vancouver Family Place	9,473
Britannia Community Centre Society	167,997	South Vancouver Neighbourhood House	76,470
Cedar Cottage Neighbourhood House	47,363	Strathcona Community Centre Association	54,000
Collingwood Neighbourhood Society	111,238	Sunset Childcare Society	23,682
Developmental Disabilities Association	39,600	Sunset Community Association	49,257
Frog Hollow Neighbourhood House	63,682	The Vancouver Society of Children's Centres	500,200
Gordon Neighbourhood House	18,945	Thunderbird Neighbourhood Association	20,524
Hudson Out Of School Care Society	40,000	West End Community Centre Association	72,000
Kiwassa Neighbourhood Services Association	47,837	Westcoast Child Care Resource Centre	252,000
Little Mountain Neighbourhood House Society	41,209	YMCA Of Greater Vancouver	128,000
McGregor Childcare Society	27,000	YWCA Vancouver	117,282
Mount Pleasant Child Care Society	25,000		
Mt Pleasant Neighbourhood House	54,941		
Rainbow Refugee Society	10,000		
			<u>\$ 2,149,855</u>

221A Artist Run Centre Society	\$ 695,000	False Creek Rowing Club	2,200
A Better Life Foundation	9,450	Federation of Russian Canadians	52,582
Aboriginal Land Trust Society	6,255,000	Firehall Theatre Society	500
Aeriosa Dance Society	29,000	First United Church Community Ministry Society	39,000
African Descent Society BC	25,000	Food Stash Foundation	15,520
Alliance Francaise De Vancouver	111,500	Foolish Operations Society	12,000
Arts In Action Society	2,500	Frog Hollow Neighbourhood House	2,550
Artstarts In School	160,000	Gallery Gachet Society	6,760
Association of Neighborhood Houses of BC	108,000	Gastown Business Improvement Society	100,000
ASTC Science World Society	32,880	Good Night Out Vancouver	40,000
Atira Women's Resource Society	63,790	Great Lakes Networking Society of BC	11,000
Aunt Leah's Independent Lifeskill Society	24,500	Greyhaven Exotic Bird Sanctuary	4,887
Baha'i Foundation Canada	8,000	Grunt Gallery-Visible Arts Society	30,000
Bard On The Beach Theatre Society	25,000	Hastings Community Association	64,000
Battered Women's Support Services	27,500	Hastings Community Little League	1,000
BC Alliance for Arts and Culture Society	11,000	Hastings Crossing Business Improvement Assoc	35,610
BC Amateur Hockey Association	7,500	Hastings North Business Association	25,000
BC Artscape Society	184,000	HAVE Culinary Training Society	7,988
BC Housing Management Commission	275,000	Helping Spirit Lodge Society	35,580
BC School Sports	20,000	Historic Joy Kogawa House Society	62,500
Be The Change Earth Alliance	41,000	Hives for Humanity Society	14,811
Beaumont Studios Artists Society	20,000	Homelessness Services Association of BC	70,121
Black Arts Vancouver Society	3,500	Hope in Shadows Society	9,544
Blackout Art Society	15,000	HUB Cycling	29,000
Britannia Community Centre Society	10,000	HudsonMorris Projects	50,000
Cambie Village Business Association	25,000	Italian Cultural Centre Society	9,000
Canada One Athletic Foundation	5,000	Kerrisdale Business Association	10,000
Canadian Dolphin Swim Club	3,225	Kitsilano - 4th Avenue Business Association	25,000
Canadian International Dragon Boat Festival Society	5,000	Kiwaasa Neighbourhood Services Association	16,879
Carnegie Community Centre	45,700	Kong Chow Benevolent Association	5,900
Children's Arts Umbrella Association	15,000	Latincouver Business & Cultural Society	14,500
Chin Wing Chun Tong Society Of Canada	45,000	Little Mountain Gallery	149,199
Christ Church Cathedral	1,555	Little Mountain Neighbourhood House	5,000
Cineworks Independent	14,000	Lookout Housing and Health Society	5,380,306
CityHive Youth Engagement Society	39,000	Lotus Light Charity Society	3,000
Coastal Jazz & Blues Society	20,000	Lung Kong Tien Yee Association	25,000
Collingwood Business Improvement Association	10,000	Mah Society Of Canada	40,304
Collingwood Neighbourhood House Society	291,400	Makeway Charitable Society	60,500
Community Arts Council Of Vancouver	25,000	Malaspina Printmakers' Society	75,000
Community Builders Group	200,000	Marpole Business Association	10,000
Community Impact Real Estate Society	31,034	Marpole Neighbourhood House	2,500
Connect Vancouver Foundation	3,000	McGregor Childcare Society	17,500
Create Climate Equity Association	41,000	Metro Vancouver Aboriginal Exec. Council Soc	130,000
Create Vancouver Society	30,880	Mission Possible Compassionate Ministries Society	8,526
Davie Village Business Improvement Association	25,000	Moms Stop The Harm	5,530
Distro Disco	8,000	Mount Pleasant Commercial	35,000
Downtown Eastside SRO Collaborative Society	175,000	Mount Pleasant Community	3,000
Downtown Eastside Women's Centre	45,000	MP Enterprises	43,689
Downtown Vanc. Business Improvement Assoc	50,000	Mt Pleasant Neighbourhood	32,700
DUDES Club Society	11,000	Musqueam Indian Band	60,000
Dugout Drop-In Centre Society	9,400	NPC3 National Pilipino Canadian	20,000
Dumb Instrument Dance Society	25,000	O.Dela Arts Society	15,000
Dunbar Little League	1,200	Old Hastings Mill Store Museum	24,200
Dunbar Village Business Association	10,000	Or Gallery Society	36,000
Dusty Flowerpot Cabaret Society	50,000	Other Sights For Artists' Project Association	25,000
Eastside Arts Society	31,190	Pacific Ballet BC Society	200,000
Embers	244,000	Phoenix Gymnastics Club	3,750
Employ to Empower Foundation Association	2,950	PHS Community Services Society	5,000

Point Grey Golf & Country Club	2,500	Vancouver Area Network Of Drug Users	10,000
Point Grey Village Business Association	10,000	Vancouver Buddhist Temple	2,700
Potluck Cafe Society	12,300	Vancouver Chinatown BIA Society	50,900
Powell Street Festival Society	15,311	Vancouver Chinatown Foundation	64,190
QMUNITY BC	50,000	Vancouver Comets Netball Association	1,200
Rainbow Refugee Society	40,000	Vancouver East Cultural Centre	47,700
Reliance Properties Limited	100,000	Vancouver Falcons Athletic Club Society	2,100
Robson Street Business Association	25,000	Vancouver Food Runners Society	41,000
Sam Sullivan Disability Foundation	12,711	Vancouver Foundation	45,000
Secret Lantern Society	8,000	Vancouver Heritage Foundation	440,771
Seniors Services Society of BC	39,000	Vancouver International Ctr for Contemp. Asian Art	4,000
Snichim Foundation Society	2,600	Vancouver International Film Festival Society	21,000
South Granville Business Improvement Association	25,000	Vancouver Japanese Language School	67,500
South Hill (Fraser Street) Business Association	10,000	Vancouver Maritime Museum	84,000
South Vancouver Neighbourhood House	27,300	Vancouver Metal Arts Association	15,000
Special Olympics BC Vancouver	2,875	Vancouver Moving Theatre	7,065
St. James' Anglican Church	5,000	Vancouver Odd Fellows Lodge No. 90	3,000
St. James Community Square Society	49,200	Vancouver Orphan Kitten Rescue	4,800
Still Moon Arts Society	40,000	Vancouver Secondary Schools Athletic Association	2,438
Strathcona Business Improvement Association	128,295	Vancouver Strathcona Basketball Club	3,750
Strathcona Community Centre Association	20,742	Vancouver Tap Dance Society	3,400
Street Saviours Outreach Society	3,000	Vancouver Thunderbirds Track & Field	2,500
Tennis British Columbia	12,500	Vancouver Women's Health	2,200
Terminal City Glass Co-Op	16,900	Victoria Drive Business Improvement Association	10,000
The Access Pro Bono Society of BC	40,000	Vines Art Festival Society	60,000
The Black Lab Artist Society	5,000	Volleyball BC	1,250
The Bloom Group Community	6,823	VSO School of Music	7,500
The Dance Foundation	25,000	Watari Research Association	90,920
The James Black Gallery Association	10,000	WePress Community Arts Space Society	50,000
The Kettle Friendship Society	39,000	West Broadway Business Improvement Association	10,000
TRAC - Tenant Resource & Advisory Centre	80,000	West Coast Technology Innovation Foundation	8,500
UBC Athletics and Recreation	12,500	West Side Family Place Society	43,706
Unicorn Support Services Society	13,500	Wish Drop-In Centre Society	66,820
Union Gospel Mission	500	Wongs' Benevolent Association	48,800
University Of British Columbia	58,688	Working Gear Clothing Society	3,000
Urban Ink Productions	28,200	Yaletown Business Improvement Association	25,000
Vancity Community Foundation	55,569	YMCA Of Greater Vancouver	55,562
Vancouver Aboriginal Community Policing Ctr Society	3,000	Yue Shan Society	6,039
Vancouver Aboriginal Friendship Centre Society	143,000	YVR Heart Tattoo Society	8,000
Vancouver Aboriginal Health Society	800	YWCA Vancouver	12,209
Vancouver Academy Of Music	30,000		
Vancouver Adapted Music Society	9,000		
			<u>\$ 19,574,122</u>

Interpretations available, phone 3-1-1

致电 3-1-1, 可以得到传译服务。

致電 3-1-1, 可獲提供傳譯服務。

Tulong para sa interpretasyon, tumawag sa 3-1-1

ਵਿਆਖਿਆ ਸੇਵਾਵਾਂ ਉਪਲਬਧ ਹਨ, 3-1-1 ਨੂੰ ਕਾਲ ਕਰੋ

Có thông dịch viên, hãy gọi 3-1-1

통역이 필요하시면 3-1-1 으로 전화주세요

برای توضیحات بیشتر با شماره ۳۱۱ تماس بگیرید

Hay servicios disponibles de intérprete, llame al 3-1-1

Services d'interprétation disponibles, composez le 3-1-1

通訳がご利用できます、3-1-1にお電話ください

نقدم خدمة الترجمة الفورية – اتصل برقم ۳۱۱



For More Information:

Visit: vancouver.ca

Phone: 3-1-1

Outside Vancouver: 604-873-7000

The City of Vancouver acknowledges that it is situated on the unceded traditional territories of the xʷməθkʷəyəm (Musqueam), Skwxwú7mesh (Squamish), and səlilwətał (Tsleil-Waututh) Nations.