



STATEMENT OF FINANCIAL INFORMATION 2023





CITY OF VANCOUVER

INCLUDING BOARDS AND COMMISSIONS

BRITISH COLUMBIA

STATEMENT OF FINANCIAL INFORMATION

DECEMBER 31, 2023

- 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 22, 2024

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,



Julia Aspinall, BA, CPA, CMA
Director, Financial Services
Deputy Director of Finance
March 22, 2024

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A scenic photograph of a rocky coastline. In the foreground, dark, jagged rocks are scattered across the beach. To the left, a small concrete pier extends into the water, where two people are standing. In the background, a prominent sea stack rises from the water, topped with a lone evergreen tree. The sky is a clear, pale blue, and the water is a calm, light blue.

CITY OF VANCOUVER
BRITISH COLUMBIA

CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2023

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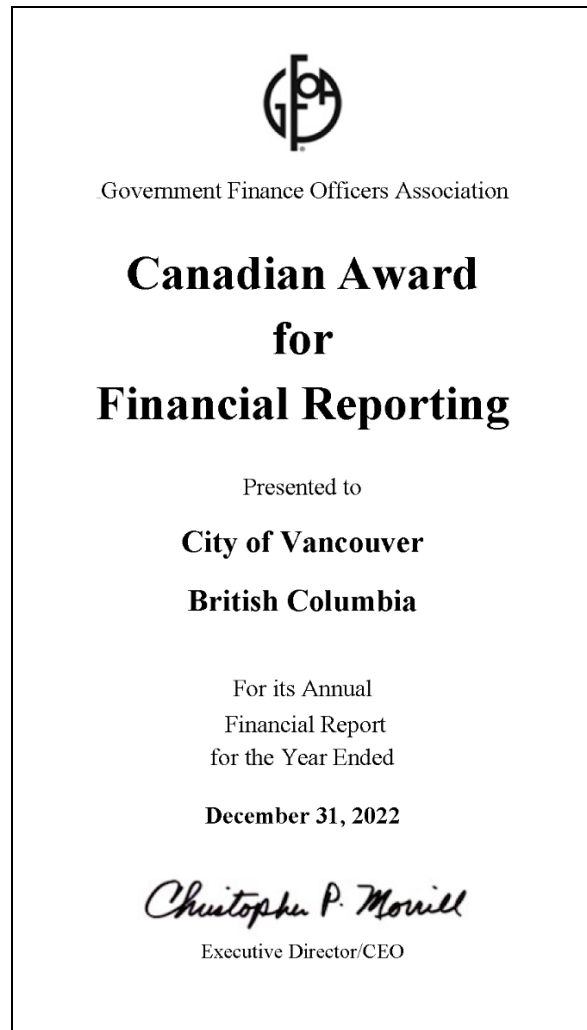
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GFOA AWARD



Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to City of Vancouver for its annual financial report for the fiscal year ended December 31, 2022. The Canadian Award for Financial Reporting program was established to encourage municipal governments throughout Canada to publish high quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports.

In order to be awarded a Canadian Award for Financial Reporting, a government unit must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments, and address user needs.

A Canadian Award for Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Canadian Award for Financial Reporting program requirements, and will be submitting it to GFOA to determine its eligibility for another award.

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



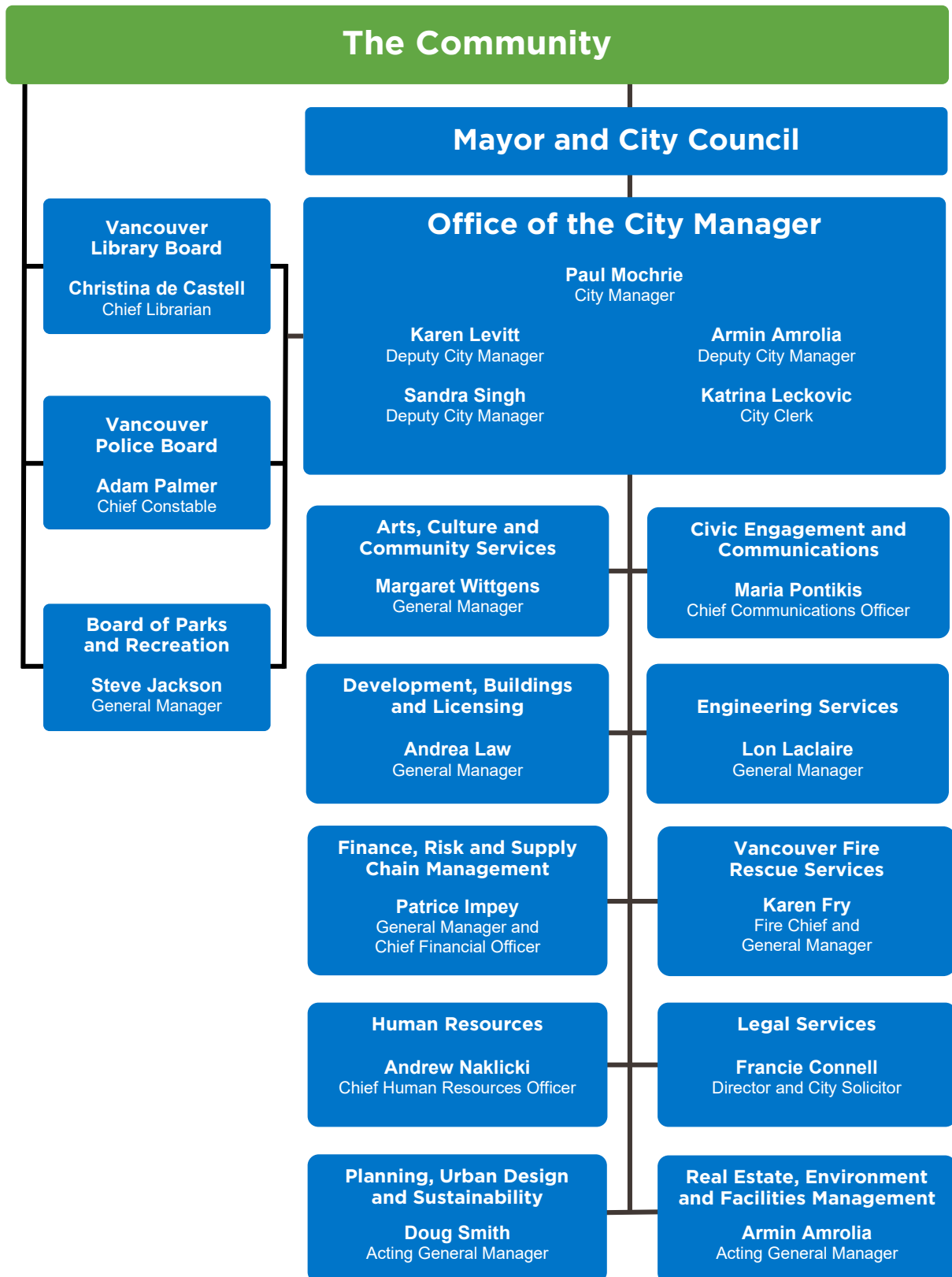
BRIAN MONTAGUE



LENNY ZHOU

CITY OF VANCOUVER ORGANIZATIONAL CHART

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



REPORT OF THE DIRECTOR OF FINANCE

March 22, 2024

Mayor K. Sim, Members of Council and Readers

It is our pleasure to submit the annual financial report for the City of Vancouver (“City”) for the year ended December 31, 2023. The annual financial report provides an overview of the City’s 2023 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 2023 annual operating and capital budget on February 28, 2023.

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 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 2023 annual report is scheduled to be presented to Council on April 24, 2024.

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.

In 2023, the City continues to deliver on the numerous initiatives, including affordable housing, homelessness, vibrant and safe communities, and infrastructure and amenities growth and renewal, among others. The year marked an improvement in revenue compared to prior year and budget, as most programs and revenue sources returned to pre-COVID levels. However, the service delivery of these initiatives and programs led to higher anticipated budgetary pressures due to high fixed and contractually obligated costs, as well as inflationary increases in labor and construction costs. To ensure fiscal responsibility, the City adheres to a sustainable financial planning framework; spending within our means, considering long-term implications of decisions, maintaining stable and predictable revenue stream, managing debt levels and building flexibility for emerging priorities and opportunities. The Mayor’s Budget Taskforce report highlighted areas such as revenue generation, service improvements, innovation and capacity building across the organization, which are also in alignment with

REPORT OF THE DIRECTOR OF FINANCE

the City's sustainable financial planning framework. Overall, the City is pleased to report a healthy financial year, striking a balance between investments in service levels, debt management, and minimizing tax and fee increases.

On January 1, 2023, the City adopted two Public Sector Accounting Standards (PSAS) and have restated the 2022 figures to allow for year-over-year comparison. Additional information on the two PSAS changes, including Financial Instruments (PS 3450) and Asset Retirement Obligations (PS 3280), are provided in the financial statements.

CONSOLIDATED FINANCIAL POSITION (\$Millions)

	2023	2022	Change
		(Restated - Note 2)	
Financial assets	\$ 4,259.5	\$ 3,829.5	\$ 430.0
Liabilities	2,845.9	2,696.6	149.3
Net financial assets	1,413.5	1,132.9	280.6
Non-financial assets	8,315.0	8,061.6	253.4
Accumulated surplus	\$ 9,728.5	\$ 9,194.5	\$ 534.0

The City's consolidated financial position captures the total assets and liabilities of entities controlled by the City of Vancouver as at December 31, 2023. The net financial assets, calculated as financial assets less liabilities, improved by \$280.6 million resulting in a net financial asset position of \$1,413.5 million (2022 - \$1,132.9 million) is primarily driven by revenue from developer contributions, empty homes tax revenue and senior 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 2023 by \$253.4 million, bringing the total to \$8.3 billion (2022 - \$8.1 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 \$534.0 million in 2023 resulting in an ending balance of \$9.7 billion (2022 - \$9.2 billion). Accumulated surplus is primarily comprised of investment in tangible capital assets of \$7.1 billion (2022- \$6.9 billion), as well as reserve balances set aside for specific purposes of \$2.0 billion (2022 - \$1.7 billion) and fund balances of \$543.7 million (2022 - \$532.4 million).

CONSOLIDATED RESULTS OF OPERATIONS (\$Millions)

	2023 Budget	2023	2022
			(Restated - Note 2)
Revenues	\$ 2,343.6	\$ 2,618.1	\$ 2,452.3
Expenses	2,107.4	2,084.1	1,896.9
Annual surplus	\$ 236.2	\$ 534.0	\$ 555.4

The City's consolidated statement of operations shows continued evidence of its recovery from the negative impacts of the pandemic, with stable growth in revenue and improvements in program fees and parking. Annual tax and fee rate increases, along with favorable investment income and unbudgeted senior government transfers to fund dedicated programs were key income sources to support the growing pressures of the fixed and contractually obligated expenses. Staffing expenses were the largest expense contributor, and these cost pressure points were anticipated and reflected in the 2023 budget.

The City's consolidated revenues exceeded expenses resulting in an annual surplus of \$534.0 million (2022 - \$555.4 million). It is important to note that an annual surplus, as presented in accordance with accounting standards, differs from an operating budget surplus. In many cases, an annual surplus is the result of revenues

REPORT OF THE DIRECTOR OF FINANCE

received earlier than when the corresponding expenses occur, with these expenses recognized over a longer period of time (for example over the assets' economic useful life), such as capital investments in civic amenities, housing and infrastructures. The annual surplus was primarily due to empty homes tax revenue of \$45.5 million to be invested into affordable housing initiatives, investment income of \$145.3 million, developers' in-kind and cash contributions for future civic amenities and infrastructures of \$146.9 million, and senior government transfers of \$185.6 million for capital related programs such as affordable housing and government operating program transfers in advance of their intended use. The majority of these amounts are restricted in their specific use.

YEAR OVER YEAR CHANGE

Consolidated revenues of \$2.6 billion (2022 - \$2.5 billion) increased by \$165.8 million over 2022 primarily due to increases in property taxes, investment income and government transfers offset by reduction in developer contributions. Significant year over year changes in revenues include the following:

- \$123.0 million increase in property taxes and utilities from rate increases.
- \$91.1 million increase in government transfers including the CMHC Rapid Housing Initiative grant for the acquisition of land and construction of affordable multi-residential housing, and the BC Growing Community Fund to support the delivery of infrastructure projects for community growth.
- \$86.6 million increase in investment income due to favorable interest rate returns and optimizing investment portfolios.
- \$30.0 million increase in program fees as a result of the full operations of civic theaters' event bookings, golf, parks admissions, concessions and community center activities, along with increase in parking revenue recovery, and license and development fees.
- (\$163.0) million decrease in contributions from developers in community amenities and contributed assets.

Consolidated expenses of \$2.1 billion (2022 - \$1.9 billion) increased by \$187.2 million over 2022 primarily due to significant increases in wages, salaries and benefits from inflationary pressures, and increase in operational expenses for program deliveries. Significant year over year changes in expenses include the following:

- \$113.0 million increase in wages, salaries and benefits due to hiring to back-fill vacancies, collective bargaining settlements, salary and wage inflationary increases, statutory fringe benefits increase and over-time due to vacancies and absenteeism.
- \$60.2 million increase in supplies, materials, equipment, and contracted services due to inflationary cost pressures, and increase in program deliveries.
- \$14.0 million increase in amortization of tangible capital assets and debt charges.

BUDGET VARIANCE

The budget information presented in these consolidated financial statements is based upon the combined 2023 operating and capital budgets of all the City's funds and controlled entities as approved by Council on February 28, 2023 and adjusted to comply with Canadian public sector accounting standards for inclusion in the Consolidated Statement of Operations.

Consolidated revenues of \$2.6 billion were higher than budgeted revenues by \$274.5 million, due primarily to senior government transfers and investment income. Significant budget to actual variances include the following:

- \$102.0 million higher than budgeted in government transfers and grants to support affordable housing initiatives and invest in capital infrastructure and amenities to enable community growth.
- \$99.7 million higher in investment income due to favorable interest rate returns and optimizing investment portfolios.
- \$43.8 million higher in cost recoveries, grants and donations primarily due to VPD special events cost recovery, Downtown Eastside response and washroom trailers, and other program recoveries.

Consolidated expenses totaled \$2.1 billion, which was \$23.3 million lower than budgeted. This variance was primarily due to timing of anticipated expenses, particularly in the category of salaries, wages and benefits.

In total, the City's annual consolidated surplus of \$534.0 million exceeded the budgeted annual surplus of \$236.2 million by \$297.8 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 (\$Millions)

Consolidated capital additions totalled \$476.6 million in 2023 (2022- \$455.0 million) and are comprised of the following:

	2023
Land and improvements	\$ 78.1
Buildings and leasehold improvements	75.7
Vehicles and other equipment	60.8
Computer systems	29.5
Infrastructure	
Streets and structures	86.5
Water system	44.2
Sewer system	82.2
Assets under construction	19.6
	\$ 476.6

Infrastructure replacement and improvements of \$232.5 million were added in 2023. Land and improvement additions include \$14.3 million in road dedications, \$30.8 million in properties acquired for social housing and \$33.0 million in future park space and park improvements. Building additions include \$14.9 million acquired for social housing, affordable housing and single room occupancy. Other building additions include \$9.2 million for the Coal Harbour School and \$16.6 million for community amenities. Vehicle and other equipment additions primarily consisted of light duty trucks and heavy trucks. PNE rides and site improvements of \$19.0 million were also included in the equipment category. Computer system includes end of life replacement and additions of hardware of \$18.3 million and software applications of \$9.5 million.

DEBT (\$Millions)

During the year, the City issued \$100.0 million of debt, repaid \$110.9 million of debt and amortized \$5.3 million of debt premium resulting in a total outstanding debt of \$997.5 million. At the end of 2023, the City has sinking fund debt reserves of \$390.0 million for future repayments.

	2023	2022	Change
Long term debt	\$ 997.5	\$ 1,013.7	\$ (16.2)
Less: Sinking fund reserves	(390.0)	(402.0)	12.0
Net long term debt	\$ 607.5	\$ 611.7	\$ (4.2)

As part of the 2023-2026 Capital Plan, the City of Vancouver electorate had approved borrowing of up to \$735.0 million; \$495.0 million for the maintenance and replacement of existing and construction of new streets, parks and facilities infrastructure and \$240.0 million for sewer and neighborhood energy capital expenditures. The overall outstanding borrowing authority at the end of 2023 was \$292.2 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 2023, these specific purpose reserves totalled \$1,960.3 million, a net increase of \$268.5 million over 2022. These increases were driven primarily by an increase in the Capital reserve and these 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 emerging risks and commitments. Due to the COVID-19 pandemic, the City has utilized this reserve to offset the financial impact of the revenue shortfall in both 2020 and 2021, with replenishment starting in 2022. At the end of 2023, the balance in the reserve was \$259.6 million of which \$152.7 million was set aside for emerging risks and other commitments. This leaves the City with \$106.8 million of uncommitted reserve balance or 6.8% of non-utility budgeted revenue compared to the Government Finance Officers Association's recommended target of 16%.
- The Solid Waste Capital Reserve is being accumulated to fund closure and post-closure costs at the City's landfill. With the adoption of PS 3280 Asset Retirement Obligations in 2023 (note 12), the landfill liability obligation is estimated at \$141.4 million for the full closure and post-closure costs, compared to the reserve balance of \$80.0 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 \$1.4 million to \$73.4 million. The reserves are primarily funded by internal equipment charges provided in the Operating and Capital Budgets and proceeds from equipment disposals.

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

- The Affordable Housing Reserves increased by a net amount of \$22.9 million to \$307.2 million, due primarily to Empty Homes Tax revenues committed to planned affordable housing initiatives.
- Community Amenity Reserve increased by net \$75.8 million with receipt of \$119.7 million primarily due to developers' contributions, and provincial government transfers for childcare amenities and the Growing Communities grant for infrastructure projects to support community growth. Expenditures of \$44.0 million for capital projects brought the year-end Community Amenities Reserve balance to \$628.0 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 \$64.6 million to \$180.8 million, due primarily to a transfer of \$115.8 million from Revenue Fund and \$2.9 million from Gas Tax funding less expenditures for capital projects.

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

- A net transfer of \$25.0 million comprises of transfers for insurance, public art, and social and cultural reserves. The balance for Special Revenue and Programs increased to \$193.4 million.

Future Debt Repayment – for future debt repayments

- A net transfer of \$2.6 million to was used to pay down debt which decreased the Future Debt Repayment Reserves with a balance of \$33.9 million.

CLIMATE-RELATED FINANCIAL DISCLOSURES

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

SUMMARY

The City's consolidated financial position is healthy and stable despite facing inflationary pressures and a constrained labor market for the second consecutive year. These challenges have significantly impacted salaries and wages, particularly with the settlement of collective agreements and remuneration adjustments. However, there are positive signs with programs mostly returning to pre-COVID levels, as well as improvements in capital projects delivery.

To anticipate such budgetary pressures, the City continues to exercise prudent management and financial discipline. It takes a balanced approach, focusing on cost containment and minimizing significant tax and fee rate increases while responsibly investing in essential infrastructure and amenities.

The City's strong financial standing in 2023 is further evidenced by recent updates to its credit ratings. S&P Global Ratings reaffirmed the City's AAA rating in February 2024, while Moody's Investors Service reaffirmed its Aaa rating in September 2023, both with stable outlooks. These top-tier ratings reflect the agencies' assessments of the City's robust governance, experienced financial management team, consistent positive fiscal outcomes, high liquidity levels, strong economy and budget performance, and favorable debt affordability. Strong credit ratings provide the City with the opportunity to borrow at more favourable interest rates.

The City remains committed to operating under the financial sustainability guiding principles while seizing opportunities to redefine Vancouver's role, operate with excellence, and invest in the future. Looking ahead, the City is dedicated to supporting Council in delivering on its [strategic priorities](#) to build a sustainable city where everyone can live, work and thrive. It will continue to work closely with senior governments and other partners to address complex multijurisdictional challenges related to attainable housing, homelessness, climate emergency and essential infrastructure and amenities to support community growth.

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
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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, 2023
- 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, 2023, and its consolidated results of operations, its consolidated change 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 "**Auditor's Responsibilities for the Audit of the Financial Statements**" section of our auditor's 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.

Emphasis of Matter – Comparative Information

We draw attention to Note 2 to the financial statements, which explains that certain comparative information presented for the year ended December 31, 2022 has been restated.

Note 2 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter.

Other Matter – Comparative Information

As part of our audit of the financial statements for the year ended December 31, 2023, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended December 31, 2022. In our opinion, such adjustments are appropriate and have been properly applied.

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

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

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

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



Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 auditor's 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 auditor's 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 22, 2024

CITY OF VANCOUVER

Consolidated Statement of Financial Position

As at December 31 (\$000s)

	2023	2022 (Restated - Note 2)
Financial assets		
Cash and cash equivalents (Note 3)	\$ 807,147	\$ 900,532
Investments (Note 4)	3,106,277	2,631,633
Accounts receivables (Note 5)	344,085	295,360
Lease agreement receivables (Note 6)	1,950	1,950
	4,259,459	3,829,475
Liabilities		
Accounts payable and accrued liabilities (Note 7)	632,081	568,974
Deferred liabilities (Note 8)	103,516	101,337
Mortgage and loan agreement (Note 9)	9,456	5,911
Debt (Note 10)	997,497	1,013,687
Deferred revenue (Note 11)	865,854	773,452
Asset retirement obligations (Note 12)	237,534	233,241
	2,845,938	2,696,602
Net financial assets	1,413,521	1,132,873
Non-financial assets		
Inventory and prepaids	32,039	31,198
Tangible capital assets (Note 13)	8,282,985	8,030,466
	8,315,024	8,061,664
Accumulated surplus (Note 14)	\$ 9,728,545	\$ 9,194,537

Contractual rights, contingencies and commitments (Note 15)

See accompanying Notes to Consolidated Financial Statements

CITY OF VANCOUVER

Consolidated Statement of Operations

For the years ended December 31 (\$000s)

	2023 Budget (Note 17)	2023	2022 (Restated - Note 2)
Revenues			
Property taxes, penalties and interest (Notes 15(e) and (g))	\$ 1,165,996	\$ 1,183,722	\$ 1,082,144
Utility fees	390,831	384,044	362,571
Program fees	149,141	145,026	132,115
License and development fees	100,401	123,719	112,415
Parking	96,407	98,643	92,855
Government transfers (Note 19)	83,537	185,552	94,463
Cost recoveries and donations	58,510	102,333	108,498
Investment income	45,605	145,301	58,676
Rental, lease and other	64,350	78,859	74,347
Bylaw fines	21,401	23,515	23,137
Developer contributions	167,423	146,940	309,948
Gain on sale of real property	-	482	1,110
	2,343,602	2,618,136	2,452,279
Expenses			
Utilities	366,876	364,670	367,639
General government	311,070	239,138	218,997
Police protection	410,522	430,270	387,922
Fire protection	164,750	183,026	164,703
Engineering	252,347	236,348	227,141
Planning and development	77,760	91,243	80,845
Parks and recreation	295,196	270,207	236,028
Arts, culture and community services	168,219	205,071	153,010
Library	60,692	64,155	60,635
	2,107,432	2,084,128	1,896,920
Annual surplus	236,170	534,008	555,359
Accumulated surplus (Note 14)			
Beginning of year, as previously reported	9,194,537	9,194,537	8,721,259
Adjustment on adoption of the asset retirement obligations accounting (Note 2)	-	-	(82,081)
Beginning of year, as restated	9,194,537	9,194,537	8,639,178
End of year	\$ 9,430,707	\$ 9,728,545	\$ 9,194,537

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)

	2023 Budget	2023	2022
	(Note 17)		(Restated - Note 2)
Annual surplus	\$ 236,170	\$ 534,008	\$ 555,359
Acquisition of tangible capital assets	(564,634)	(443,199)	(319,856)
Contributed tangible capital assets	-	(33,423)	(135,186)
Amortization of tangible capital assets	220,980	218,661	210,126
Loss on disposal of tangible capital assets	-	4,960	4,347
Proceeds on sale of tangible capital assets	-	482	1,110
	(343,654)	(252,519)	(239,459)
Change in inventory and prepaids	-	(841)	(2,173)
Change in net financial assets	(107,484)	280,648	313,727
Net financial assets			
Beginning of year, as previously reported	1,132,873	1,132,873	940,011
Adjustment on adoption of the asset retirement obligations accounting standard (Note 2)	-	-	(120,865)
Beginning of year, as restated	\$ 1,132,873	\$ 1,132,873	\$ 819,146
End of year	\$ 1,025,389	\$ 1,413,521	\$ 1,132,873

See accompanying Notes to Consolidated Financial Statements

CITY OF VANCOUVER

Consolidated Statement of Cash Flows

For the years ended December 31 (\$000s)

	2023	2022
		(Restated - Note 2)
Cash provided by (used in):		
Operating Transactions		
Annual surplus	\$ 534,008	\$ 555,359
Items not involving cash		
Amortization on tangible capital assets	218,661	210,126
Accretion on asset retirement obligations and related receivable	2,661	(6,108)
Amortization of debt premium	(4,341)	(721)
Contributed tangible capital assets	(33,423)	(135,186)
Loss on sale of tangible capital assets and real property	4,960	4,347
Recognition of deferred revenue	(122,704)	(130,475)
Change in non-cash items		
Other financial assets and liabilities	16,014	4,479
Change in deferred liabilities	2,179	3,225
Change in inventory and prepaids	(841)	(2,173)
	617,174	502,873
Financing Transactions		
Debt, mortgage and loan issues	104,069	2,000
Debt, mortgage and loan repayments	(112,373)	(2,645)
Deferred revenue receipts	215,106	301,899
	206,802	301,254
Capital Transactions		
Acquisition of tangible capital assets	(443,199)	(319,856)
Proceeds of sale of tangible capital assets	482	1,110
	(442,717)	(318,746)
Investing Transactions		
Net purchase of investments	(474,644)	(731,460)
	(474,644)	(731,460)
Net decrease in cash and cash equivalents	(93,385)	(246,079)
Cash and cash equivalents		
Beginning of year	900,532	1,146,611
End of year	\$ 807,147	\$ 900,532

See accompanying Notes to Consolidated Financial Statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Year Ended December 31, 2023 (Tabular amounts in \$000s)

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 3.00% in the 2023 tax reference year (2022 – 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.

(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.

1. SIGNIFICANT ACCOUNTING POLICIES – Continued

(f) Receivables

Accounts receivables 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
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, including landfill	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.

(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.

1. SIGNIFICANT ACCOUNTING POLICIES – Continued

(i) 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.

(j) 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.

(k) 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.

(l) Asset Retirement Obligations

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability had occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

The liability is initially recorded at the best estimate of the expenditures required to retire a tangible capital asset, and the resulting costs are capitalized as part of the carrying amount of the related tangible capital asset if the asset is recognized and in productive use. This liability is subsequently reviewed at each financial reporting date and adjusted for any revisions to the timing or amount required to settle the obligation. The changes in the liability for the passage of time are recorded as accretion expense in the Statement of Operations and all other changes are adjusted to the tangible capital asset. This cost is amortized over the useful life of the tangible capital asset (Note 1(g)(i)). If the related tangible capital asset is unrecognized or no longer in productive use, the asset retirement costs are expensed.

The liability for closure and post-closure care relating to landfill sites has been recognized based on estimated future expenditures. The liability is discounted using a present value calculation and adjusted yearly for accretion expense. The recognition of a liability resulted in an accompanying increase to the landfill tangible capital asset. The landfill tangible capital asset is being amortized over the asset's useful life (Note 1(g)(i)). Assumptions used in the calculations are revised yearly.

Recoveries related to asset retirement obligations are recognized when the recovery can be appropriately measured, a reasonable estimate of the amount can be made and it is expected that future economic benefits will be obtained. A recovery is recognized on a gross basis from the asset retirement obligations liability.

1. SIGNIFICANT ACCOUNTING POLICIES – Continued

(m) Financial instruments

Financial instruments include cash and cash equivalents, investments, accounts receivables, lease agreement receivables, accounts payable and accrued liabilities, mortgage and loan agreement liability and debt.

Financial instruments are recorded at fair value on initial recognition. Equity instruments quoted in an active market and derivatives are subsequently measured at fair value as at the reporting date. All other financial instruments are subsequently recorded at cost or amortized cost unless the City elects to carry the financial instrument at fair value. The City has not elected to carry any other financial instruments at fair value.

Unrealized changes in fair value are recognized in the Consolidated Statement of Remeasurement Gains and Losses. They are recorded in the Consolidated Statement of Operations when they are realized. There are no unrealized changes in fair value as at December 31, 2023 and December 31, 2022. As a result, the City does not have a Consolidated Statement of Remeasurement Gains and Losses.

Transaction costs incurred on the acquisition of financial instruments subsequently measured at fair value are expensed as incurred. Transaction costs incurred on the acquisition of financial instruments recorded at cost are included in the cost.

Sales and purchases of investments are recorded on the trade date.

Accounts receivables, investments, accounts payable and accrued liabilities, and debenture debt are measured at amortized cost using the effective interest rate method.

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the Consolidated Statement of Operations.

(n) Use of Estimates

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

Significant areas requiring the use of estimates include the valuation of accounts receivables, the estimated useful lives of tangible capital assets, amount to settle asset retirement obligations, contingent liabilities and the future costs to settle employee benefit obligations.

Estimates are based on the best information available at the time of preparation of the consolidated financial statements and are reviewed annually to reflect new information as it becomes available. Actual results could differ from the estimates. Any adjustments are reflected in the period of settlement or upon change in estimate.

(o) 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. CHANGE IN ACCOUNTING POLICY

(a) PS 3450 Financial Instruments and Related Standards

On January 1, 2023, the City adopted PS 3450 Financial Instruments ("PS 3450"), PS 2601 Foreign Currency Translation, PS 1201 Financial Statement Presentation and PS 3041 Portfolio Investments. The standards were adopted prospectively from the date of adoption. The new standards provide comprehensive requirements for the recognition, measurement, presentation and disclosure of financial instruments and foreign currency transactions.

Under PS 3450, all financial instruments, including derivatives, are included on the Statement of Financial Position and are measured either at fair value or amortized cost based on the characteristics of the instrument and the City's accounting policy choice (Note 1(m)).

In accordance with the provisions of this new standard, as at January 1, 2023, the City recorded

- an adjustment of \$4.3 million to annual surplus and a corresponding decrease of \$4.3 million to debt to measure interest using the effective interest method and to include transaction costs incurred on the issuance of debentures in the cost of the debentures.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Tabular amounts in \$000s)
Year Ended December 31, 2023

2. CHANGE IN ACCOUNTING POLICY – Continued

(b) PS 3280 Asset Retirement Obligations

On January 1, 2023, the City adopted PS 3280 Asset Retirement Obligations. The standard requires the reporting of legal obligations associated with the retirement of tangible capital assets by public sector entities. The standard was adopted on the modified retroactive basis at the date of adoption. Under the modified retroactive method, the discount rate, cost estimates and assumptions used on initial recognition are those as of the date of adoption of the standard. The impact of adoption of this standard was as follows:

	2022 As restated	Adjustment	2022 As Previously Stated
Consolidated Statement of Financial Position:			
Accounts receivables	\$ 295,360	\$ 51,901	\$ 243,459
Asset retirement obligations	233,241	166,658	66,583
Net financial assets	1,132,873	(114,757)	1,247,630
Tangible capital assets	8,030,466	35,586	7,994,880
Accumulated surplus	9,194,537	(79,170)	9,273,707
Consolidated Statement of Operations:			
General government expenses	\$ 218,997	\$ (2,911)	\$ 221,908
Annual surplus	555,359	2,911	552,448
Accumulated surplus, beginning of year	8,639,178	(82,081)	8,721,259
Accumulated surplus, end of year	9,194,537	(79,170)	9,273,707
Consolidated Statement of Changes in Net Financial Assets:			
Annual surplus	\$ 555,359	\$ 2,911	\$ 552,448
Amortization on tangible capital assets	210,126	3,197	206,929
Net financial assets, beginning of year	819,146	(120,865)	940,011
Net financial assets, end of year	1,132,873	(114,757)	1,247,630
Consolidated Statement of Cash Flows:			
Cash flows from operating activities:			
Annual surplus	\$ 555,359	\$ 2,911	\$ 552,448
Amortization on tangible capital assets	210,126	3,197	206,929
Accretion on asset retirement obligations and related receivable	(6,108)	(6,108)	-

3. CASH AND CASH EQUIVALENTS

	2023	2022
Cash	\$ 688,004	\$ 749,771
Cash equivalents	119,143	150,761
	\$ 807,147	\$ 900,532

As at December 31, 2023, the City had \$119.1 million (2022 – \$150.8 million) in cash equivalents that yielded an annual return of 4.82% to 5.05% (2022 – 4.25% to 4.27%).

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Tabular amounts in \$000s)
Year Ended December 31, 2023

4. 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:

2023

	Cost	Fair Market Value	Asset Mix	Interest Rates	Maturity
Bonds	\$ 1,792,097	\$ 1,640,763	58%	0.81% - 5.88%	0 - 28 years
Treasury Bills and Term Deposits	1,243,254	1,208,816	40%	5.03% - 6.41%	0 - 5 years
Diversified Multi-Asset Class Funds	70,926	72,055	2%	4.75%**	
Total	\$ 3,106,277	\$ 2,921,634	100%		

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	\$ 2,631,633	\$ 2,521,512	100%		

** Since inception date (September 22, 2023), Diversified Multi-Asset Class Funds returned 4.75%

5. ACCOUNTS RECEIVABLES

	2023	2022 (Restated - Note 2)
Accrued interest	\$ 45,175	\$ 24,390
Employee advances	821	8
Local improvement receivables	837	1,005
Property taxes receivables	107,930	91,500
Rental and lease receivables	2,997	3,593
Trade and other receivables	86,536	78,277
Landfill receivable	53,526	51,901
Utility receivables	46,263	44,686
	\$ 344,085	\$ 295,360

6. 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 August 1, 2024.

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2023	2022
Payroll liabilities	\$ 122,203	\$ 83,526
Property tax advance deposits and receipts	129,719	132,624
Other advance deposits and receipts	121,224	90,086
Trade and other liabilities	258,935	262,738
	\$ 632,081	\$ 568,974

8. DEFERRED LIABILITIES

	2023	2022
Deferred employee benefit liabilities (a)	\$ 92,884	\$ 89,324
Contaminated sites (b)	5,437	6,827
Accrued interest on long term debt	5,195	5,186
	\$ 103,516	\$ 101,337

(a) Deferred Employee Benefit Liabilities

The City has accumulated \$62.0 million (2022 - \$62.0 million) in a reserve for the funding of post-retirement and post-employment benefits (note 14(a)). An actuarial valuation is completed once every three years. The last actuarial valuation was completed as at December 31, 2023 and uses the following valuation assumptions:

	2023	2022
Discount rate	3.13%	3.02%
Inflation rate	3.00% - 4.50%	2.50%
Rate of compensation increase (including inflation)	0.00% - 3.40%	2.58% - 4.63%
Amortization period of actuarial loss in years	12	12
Sick leave gratuity	\$ 38,778	\$ 35,720
Deferred vacation	18,043	13,750
Non-vested accumulating sick leave	33,244	26,512
Long term disability	20,222	17,561
Other post-employment benefits	27,089	23,516
	137,376	117,059
Unamortized actuarial loss	(44,492)	(27,735)
	\$ 92,884	\$ 89,324

Reconciliation of deferred employee benefit liabilities:

	2023	2022
Accrued benefit obligation, beginning of the year	\$ 117,059	\$ 117,019
Current service cost	12,948	7,714
Interest cost	3,675	3,421
Actual benefits paid	(15,719)	(20,590)
Actuarial loss	19,413	9,495
Accrued benefit obligation, end of the year	137,376	117,059
Unamortized actuarial loss	(44,492)	(27,735)
Deferred employee benefit liabilities, end of the year	\$ 92,884	\$ 89,324

(b) Contaminated Sites

The City accrued \$5.4 million (2022 - \$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.

9. MORTGAGE AND LOAN AGREEMENT

- (a) The mortgage agreement for \$1.3 million (2022 - \$1.7 million) payable to Canada Mortgage and Housing Corporation for a non-market housing project has interest payable at 4.24% and matures on April 1, 2027. The interest paid in 2023 was \$0.1 million (2022 - \$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 (2022 - \$32.0 million). The facility bears interest at the bank prime rate minus 0.25% and is due on demand. As at December 31, 2023, \$8.1 million (2022 - \$4.2 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:

2024	377
2025	394
2026	410
2027	141
Loan agreement	8,134
Total	\$ 9,456

10. DEBT

Debenture debt is shown at its face amount. It is initially measured at fair value less any directly attributable transaction costs. Subsequent to initial recognition, the debt is measured at amortized cost using the effective interest rate method.

Maturing in	Total
2024	105,933
2025	90,946
2026	90,959
2027	85,972
2028	85,985
Thereafter	521,490
Subtotal Debt Issue	981,285
Unamortized Premium	16,212
Total	\$ 997,497

Interest rates payable on the principal amount of the debentures range from 1.40% to 4.90% per annum (2022 - 1.40% to 4.58%). The weighted average interest rate on total external debt to maturity is 3.13% (2022 - 3.15%). Total interest paid in 2023 on debt amounted to \$29.5 million (2022 - \$29.4 million). Reserve for debt retirement at December 31, 2023 amounted to \$390.0 million (2022 - \$402.3 million) (note 14) resulting in an unfunded external debt balance of \$607.5 million (2022 - \$611.4 million).

11. DEFERRED REVENUE

Deferred revenue is comprised of the following:

	2022	Contributions and Interest	Recognized as Revenue	2023
Development cost levies				
City-wide	\$ 453,911	\$ 112,183	\$ (86,162)	\$ 479,932
Area-specific	106,140	1,335	(5,686)	101,789
	560,051	113,518	(91,848)	581,721
Prepaid leases	180,459	7,938	(6,173)	182,224
Government transfers	11,372	93,522	(19,355)	85,539
Other	21,570	128	(5,328)	16,370
	\$ 773,452	\$ 215,106	\$ (122,704)	\$ 865,854

12. ASSET RETIREMENT OBLIGATIONS

The City's asset retirement obligations consist of the following:

(a) Landfill obligation

The City owns and operates a landfill site. The costs are based on the currently known obligations that will exist at the estimated year of closure of the site and for 30 years after this date. The landfill had an estimated useful life of 70 years when it was purchased, of which 13 years remain. Post-closure care is estimated to be required for 30 years from the date of site closure. These costs were discounted to December 31, 2023 using a discount rate of 3.13% per annum (2022 – 3.02%).

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.

	2023	2022
Closure date	2036	2036
Total capacity (million tonnes)	28.3	28.3
Discount rate	3.13%	3.02%
Inflation rate	2.00% to 5.00%	2.00% to 5.00%
Undiscounted expenditures (million)	\$243.6	\$243.6

(b) Hazardous material obligation

The City owns and operates several buildings, viaducts and bridges that are known to have hazardous materials, and there is a legal obligation to remove these. Following the adoption of PS 3280 Asset Retirement Obligations, the City recognized an obligation relating to the removal and post-removal care of hazardous materials in these structures as estimated at January 1, 2023. The estimated useful life of the structures ranges from 25 to 100 years from the date of completion of construction, of which various numbers of years remain.

Changes in the asset retirement obligation in the year are as follows:

	Landfill closure and post-closure	Hazardous materials	2023
Opening balance	\$ 137,146	\$ 96,095	\$ 233,241
Accretion expense	4,293	-	4,293
Closing balance	\$ 141,439	96,095	\$ 237,534

	Landfill closure and post-closure	Hazardous materials	2022
			(Restated - Note 2)
Opening balance	\$ 66,583	\$ -	\$ 66,583
Adjustment on adoption of PS 3280 (Note 2)	\$ 66,401	\$ 96,095	\$ 162,496
Accretion expense	\$ 4,162	\$ -	\$ 4,162
Closing balance	\$ 137,146	\$ 96,095	\$ 233,241

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Tabular amounts in \$000s)
Year Ended December 31, 2023

13. TANGIBLE CAPITAL ASSETS

	Balance beginning of year, as previously recorded	Adjustment Asset Retirement Obligations	Balance, beginning of year, as restated	Additions net of transfers	Disposals	Balance end of year
(Note 2)						
Cost						
Land	\$ 2,562,211	\$ -	\$ 2,562,211	\$ 64,989	\$ -	\$ 2,627,200
Land improvements	378,403	-	378,403	13,151	-	391,554
Buildings and building improvements	2,102,888	81,788	2,184,676	67,025	(99)	2,251,602
Leasehold improvements	102,707	-	102,707	8,646	-	111,353
Vehicles, equipment and furniture	457,738	-	457,738	58,038	(26,879)	488,897
Computer systems	319,127	-	319,127	29,534	-	348,661
Library books and materials	44,594	-	44,594	2,766	-	47,360
Infrastructure						
Streets and structures, including landfill	3,642,387	27,234	3,669,621	86,540	(761)	3,755,400
Water system	915,130	-	915,130	44,162	(2,674)	956,618
Sewer system	1,762,487	-	1,762,487	82,164	(2,631)	1,842,020
Assets under construction	114,000	-	114,000	19,607	-	133,607
Total cost	12,401,672	109,022	12,510,694	476,622	(33,044)	12,954,272
Accumulated amortization						
Land improvements	219,983	-	219,983	10,993	-	230,976
Buildings and building improvements	675,477	51,742	727,219	45,539	(49)	772,709
Leasehold improvements	40,982	-	40,982	6,764	-	47,746
Vehicles, equipment and furniture	306,193	-	306,193	27,558	(23,763)	309,988
Computer systems	258,763	-	258,763	23,567	-	282,330
Library books and materials	32,059	-	32,059	2,446	-	34,505
Infrastructure						
Streets and structures, including landfill	2,132,344	21,694	2,154,038	70,613	(572)	2,224,079
Water system	249,405	-	249,405	11,355	(1,710)	259,050
Sewer system	491,586	-	491,586	19,826	(1,508)	509,904
Accumulated amortization	4,406,792	73,436	4,480,228	218,661	(27,602)	4,671,287
Net book value						
Land *	2,562,211	-	2,562,211	64,989	-	2,627,200
Land improvements	158,420	-	158,420	2,158	-	160,578
Buildings and building improvements	1,427,411	30,046	1,457,457	21,486	(50)	1,478,893
Leasehold improvements	61,725	-	61,725	1,882	-	63,607
Vehicles, equipment and furniture	151,545	-	151,545	30,480	(3,116)	178,909
Computer systems	60,364	-	60,364	5,967	-	66,331
Library books and materials	12,535	-	12,535	320	-	12,855
Infrastructure						
Streets and structures, including landfill	1,510,043	5,540	1,515,583	15,927	(189)	1,531,321
Water system	665,725	-	665,725	32,807	(964)	697,568
Sewer system	1,270,901	-	1,270,901	62,338	(1,123)	1,332,116
Assets under construction	114,000	-	114,000	19,607	-	133,607
Net book value	\$ 7,994,880	\$ 35,587	\$ 8,030,466	\$ 257,961	\$ (5,442)	\$ 8,282,985
Net book value (2022)	\$ 7,752,224	\$ 38,783	\$ 7,791,007	\$ 244,916	\$ (5,457)	\$ 8,030,466

*The Assessed Value of land is \$31.8 billion (2022 - \$30.9 billion)

Additions include contributed tangible capital assets - land \$20.2 million and infrastructure \$13.2 million.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Tabular amounts in \$000s)
Year Ended December 31, 2023

14. ACCUMULATED SURPLUS

	2023	2022
		(Restated - Note 2)
Investment in tangible capital assets	\$ 7,113,494	\$ 6,851,010
Prepaid lease revenue not yet recognized	(175,451)	(181,625)
Reserve for Sinking Fund debt retirement - statutory	375,273	393,439
Reserve for Sinking Fund debt retirement - non-statutory	14,771	8,846
Reserves (a)	1,960,311	1,691,830
Fund balances (b)	543,663	532,374
Obligations to be funded from future revenues (Note 8)	(103,516)	(101,337)
	\$ 9,728,545	\$ 9,194,537

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

	2022	Transfer To	Transfer From	Change During Year	2023
Financial Stabilization					
Deferred Employee Benefits	\$ 61,962	\$ -	\$ -	\$ -	\$ 61,962
General Revenue Stabilization	199,405	192,445	(132,218)	60,227	259,632
Solid Waste Capital	70,898	14,413	(5,337)	9,076	79,974
Utility Rate Stabilization	44,385	11,638	(2,172)	9,466	53,851
Other	7,139	-	-	-	7,139
	383,789	218,496	(139,727)	78,769	462,558
Asset Management					
Golf Course and Artificial Turf	2,730	395	(386)	9	2,739
Plant and Equipment	71,951	53,252	(51,806)	1,446	73,397
Streets Capital Maintenance	17,463	17,867	(16,771)	1,096	18,559
	92,144	71,514	(68,963)	2,551	94,695
Future Capital					
Affordable Housing	284,288	103,943	(81,061)	22,882	307,170
Capital Facilities and Infrastructure	116,212	118,651	(54,087)	64,564	180,776
Community Amenities	552,203	119,748	(43,973)	75,775	627,978
Parking Sites	54,707	8,594	(7,239)	1,355	56,062
Pedestrian and Cycling	3,610	1,308	(1,120)	188	3,798
	1,011,020	352,244	(187,480)	164,764	1,175,784
Special Revenue and Programs					
Childcare Endowment	17,593	878	(630)	248	17,841
Community Amenity Operations	11,294	747	(565)	182	11,476
Donations	19,434	5,089	(1,184)	3,905	23,339
Emerging Neighbourhood	10,000	-	-	-	10,000
Insurance	20,439	3,094	(5,365)	(2,271)	18,168
Outstanding Commitments	12,721	9,502	(6,769)	2,733	15,454
Public Art	18,955	3,066	(724)	2,342	21,297
Social and Cultural	31,336	3,529	(3,346)	183	31,519
Other	26,610	113,224	(95,505)	17,719	44,329
	168,382	139,129	(114,088)	25,041	193,423
Future Debt Repayment	36,495	3,407	(6,051)	(2,644)	33,851
	\$ 1,691,830	\$ 784,790	\$ (516,309)	\$ 268,481	\$ 1,960,311

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Tabular amounts in \$000s)
Year Ended December 31, 2023

14. ACCUMULATED SURPLUS - Continued

(b) Fund balances are comprised of:

	2022	Change During Year	2023
Revenue Fund	\$ 26,239	\$ 170	\$ 26,409
Capital Fund	62,425	(12,336)	50,089
Capital Financing Fund	205,563	14,459	220,022
Sinking Fund	-	2,866	2,866
Property Endowment Fund	189,775	3,309	193,084
Vancouver Affordable Housing Endowment Fund	25,312	11,890	37,202
Harbour Park Development Ltd.	(11)	(1)	(12)
Vancouver Civic Development Corp.	12,074	539	12,613
Hastings Institute Inc.	271	7	278
Pacific National Exhibition	(9,838)	(10,514)	(20,352)
City of Vancouver Public Housing Corporation	49	450	499
Vancouver Economic Commission	1,950	(39)	1,911
Parking Corporation of Vancouver	250	(9)	241
	514,059	10,791	524,850
Eliminations on consolidation	18,315	498	18,813
	\$ 532,374	\$ 11,289	\$ 543,663

15. CONTRACTUAL RIGHTS, CONTINGENCIES AND COMMITMENTS

(a) Contractual Rights

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

The City has entered into cost sharing agreements with senior governments and other agencies for projects in four priority areas, totalling \$508.4 million. To date, \$294.2 million has been utilized leaving \$214.2 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	\$ 89,315
Green Infrastructure & Climate Change	54,091
Rapid Transit & Transportation Infrastructure	51,560
Social & Community Infrastructure	19,261
	\$ 214,227

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
2024	\$ 28,017
2025	22,665
2026	19,175
2027	16,330
2028	14,652
	\$ 100,839

15. 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, 2023). 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 \$30.8 million during the year (2022 - \$25.4 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, 2022, the plan has about 240,000 active members and approximately 124,000 retired members. Active members include approximately 43,000 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 \$87.2 million (2022 - \$86.1 million) for employer contributions while employees contributed \$74.8 million (2022 - \$72.4 million) to the plan in fiscal year 2023.

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, 2023, 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 \$18.2 million (2022 - \$20.4 million) for potential claims (note 14(a)).

(e) Property Assessment Appeals

As at December 31, 2023, 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, 2023

15. 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, 2023	\$16,090
S.U.C.C.E.S.S. Affordable Housing Society as at March 31, 2023	\$43,660

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

	2023	2022
Taxes collected by the City:		
Property and business taxes	\$ 2,072,193	\$ 1,965,262
Payment in lieu of taxes	34,440	30,305
Local improvement levies	377	420
	2,107,010	1,995,987
Less taxes remitted to:		
Province of British Columbia - School Taxes	724,075	715,424
South Coast British Columbia Transportation Authority	147,538	148,137
B.C. Assessment Authority	21,576	21,606
Metro Vancouver	29,978	28,561
Municipal Finance Authority	121	115
	923,288	913,843
Net Taxes for Municipal Purposes	\$ 1,183,722	\$ 1,082,144

16. 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:

	2023	2022
Vancouver Agreement	\$ 755	\$ 1,047
Cemetery Perpetual Care	10,634	9,838
General	480	472
	\$ 11,869	\$ 11,357

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, 2023

17. BUDGET

The Budget information presented in these consolidated financial statements is based upon the 2023 operating, capital and property endowment budgets as approved by Council on February 28, 2023 and adjusted to comply with Canadian public sector accounting standards ("PSAS") for inclusion in the Consolidated Statement of Operations and Consolidated Statement of Change in Net Financial Assets.

	2023
Revenues	
Approved Budgeted Revenues	
Operating Budget	\$ 1,971,179
Capital Budget	219,898
Property Endowment Operating Budget	57,472
Other City of Vancouver funds	13,579
Vancouver Affordable Housing Endowment Fund	12,821
Pacific National Exhibition (1)	80,823
Other City of Vancouver Reporting Entities	3,454
	<u>2,359,226</u>
PSAS Revenue Adjustments	
Interfund revenue eliminated	(15,624)
Budgeted Revenues as presented in financial statements	\$ 2,343,602
Expenses	
Approved Budgeted Expenditures	
Operating Budget	\$ 1,971,179
Capital Budget	219,898
Property Endowment Operating Budget	57,472
Other City of Vancouver funds	13,579
Vancouver Affordable Housing Endowment Fund	12,821
Pacific National Exhibition (1)	76,995
Other City of Vancouver Reporting Entities	3,453
	<u>2,355,397</u>
PSAS Expenses Adjustments	
Operating Budget PSAS expense adjustments (2)	111,313
Capital asset expenditures	(564,634)
Amortization of tangible capital assets	220,980
Interfund expense eliminated	(15,624)
	<u>(247,965)</u>
Budgeted Expenses as presented in financial statements	\$ 2,107,432
Annual Surplus	\$ 236,170

Note:

(1) Revised from Vancouver Budget 2023 amounts to align PNE's budget with the City's reporting period ending December 31, 2023. 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

18. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

Financial instruments include cash and cash equivalents, investments, receivables, payables, and debt. The City has exposure to the following financial risks from its use of financial instruments: credit risk, market risk, interest rate risk and liquidity risk.

Management is responsible for safeguarding resources, managing risks, and implementing appropriate policies and framework. The Treasury Investment Committee oversees investment practices and provides strategic guidance and recommended actions to support the compliance of the Investment policy to ensure adherence to the statutory requirements outlined in section 201 of the Vancouver Charter. This note presents information on how the City manages those financial risks.

18. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT – Continued

(a) Credit Risk

Credit risk refers to the potential for the City to incur financial losses if a third party fails to fulfill its contractual obligations. Such a risk may manifest in fluctuations in security value due to a rating downgrade or default in the case of distressed securities. Primarily, credit risk stems from the City's cash and cash equivalents, investments, and receivables.

Cash and cash equivalents are held with banks and counterparties that have high credit ratings and minimal market risk. Given these high credit ratings, management does not expect any counterparty to fail to meet its obligations.

The City mitigates credit risk in its investments by adhering to minimum credit quality standard of A3 or A-, as rated by Moody's Investors Services or S&P Global Rating, respectively. The maximum exposure is limited to the amount presented on the Consolidated Statement of Financial Position.

Accounts receivables mainly consist of property taxes, utilities, trade and other receivables. The Vancouver Charter grants legislative authority for the City to enforce the collection of unpaid property taxes. As at December 31, 2023 and 2022, there were no significant collection issues related to outstanding receivable accounts. The City has recorded an allowance for doubtful accounts of \$14.8 million (2022 - \$11.9 million).

(b) Interest Rate Risk

Changes in interest rates may affect the City's future cash flows or fair market value of financial instruments. Investments are purchased with the intention to hold until maturity and not driven by speculative fluctuations in interest rates. Although the fixed income investments are subject to interest rate risk, the City structures its investment portfolio to align with planned liquidity requirements for ongoing operations and capital requirements.

PNE is exposed to cash flow risks related to its credit facilities which bear a floating rate of interest at prime rate minus 0.25% per annum. PNE has the option to repay any amount of the balance at any time.

The City has a four-year Capital Plan that establishes the financial and debt capacity. The City adheres to prudent fiscal stewardship by maintaining debt at a manageable level and issuing debenture at a fixed rate, which protects the City's fiscal position from unexpected increases in interest rates.

The City holds the highest credit rating of Aaa/AAA from both Moody's and Standard & Poor's credit agencies. These strong credit ratings position the City favorably among Canadian municipalities, facilitating access to low borrowing costs. It is estimated that long-term borrowing costs would increase by 3 to 5 basis points for each level of downgrade, equating to approximately \$0.5 million in additional interest over the ten-year term of each \$100 million debenture issued.

(c) Foreign Exchange Risk

Risk arises from exposure as transactions of assets and liabilities that are denominated in a foreign currency.

The City's investments portfolio has minimal exposure to foreign exchange risk as the securities held are mainly denominated in Canadian currency. Furthermore, the City issues debentures in Canadian currency, which has no exposure to foreign exchange risk as debt repayments and interest payments are denominated in local currency.

(d) Liquidity Risk

Liquidity risk arises when the City is not able to meet its financial obligations as they fall due. The City manages liquidity risk by monitoring actual and forecasted cash flows from operations and anticipated investing and financing activities to ensure, as far out as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the City's reputation. A minimum liquidity requirement target is established on an annual basis to ensure the City's obligations can be settled timely and liquidity is reviewed regularly by the Treasury Investment Committee.

The City maintains strong liquidity from high levels of cash and cash equivalents and investments. The City holds liquid and easily marketable securities in investment portfolio.

The City issues debenture with sinking fund provision. The sinking fund accounts for the accumulation of instalments in accordance with the actuarial requirements for the retirement of sinking fund debt at maturity.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Tabular amounts in \$000s)
Year Ended December 31, 2023

19. GOVERNMENT TRANSFERS

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

	Budget Program	2023	2022
By Source			
Federal			
Canada Mortgage Housing Corporation Rapid Housing Initiative	Capital	\$ 20,476	\$ 10,592
P.N.E Infrastructure Program	Capital	13,916	6,084
Canada Infrastructure	Capital	5,814	2,713
Community Safety	Capital	1,390	-
Community Safety	Operating	1,073	-
Canada Mortgage Housing Corporation - Seed Fund	Capital	813	-
Non Market Housing & Homeless	Capital	700	-
Mountain View Cemetery Field of Honour	Capital	673	-
Zero Emission Vehicle Infrastructure Program	Capital	341	502
Non Market Housing & Homeless	Operating	121	-
Other capital	Capital	27	644
Other operating	Operating	2	561
		45,346	21,096
Provincial			
BC Growing Community Fund	Capital	49,119	-
Revenue Sharing	Operating	19,890	19,692
New Licensed Childcare Space	Capital	11,175	11,475
BC Housing non-market housing operating subsidies	Operating	10,788	7,004
Climate Action Program	Capital	5,023	4,910
Community Safety	Operating	4,492	-
Federal Gas Tax Fund	Capital	2,122	2,033
Community Safety - Vancouver Police Department Programs	Operating	1,751	-
Library	Operating	1,443	1,252
Other capital	Capital	670	518
Infrastructure - Transportation	Capital	661	-
Community Safety	Capital	608	-
Climate Action Program	Operating	104	-
Other operating	Operating	30	1,078
COVID Safe Restart Grant	Operating	-	9,180
COVID emergency response	Operating	-	1,323
		107,876	58,465
South Coast British Columbia Transportation Authority			
Major Road Network and Bike	Capital	13,566	6,149
Operations and maintenance	Operating	9,217	5,603
Major Road Rehabilitation	Capital	5,773	1,710
Transportation System Improvement	Capital	3,774	-
Street signal and lighting rehabilitation	Capital	-	1,440
		32,330	14,902
		\$ 185,552	\$ 94,463
By Budget Program			
Capital		\$ 136,641	\$ 48,770
Operating		48,911	45,693
		\$ 185,552	\$ 94,463

In 2023, the City has a balance of \$85.5 million (2022 - \$11.4 million) in deferred revenue (note 11) 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, 2023 is \$19.1 million (2022 - \$10.7 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, CMHC contributed \$112.2 million for the acquisition of land and construction of affordable multi-residential housing. Eligible costs include conversion costs, predevelopment, and pre-construction costs in relation to the development of affordable housing units.

20. 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 20 CONTINUED – SEGMENTED INFORMATION AND EXPENSES BY OBJECT (Tabular amounts in \$000s)
Year Ended December 31, 2023

	General Government	Police Protection	Fire Protection	Engineering	Utilities	Planning & Development	Parks & Recreation	Arts, Culture & Community Services	Library	2023 Consolidated	2022 Consolidated (Restated - Note 2)
Revenues											
Property taxes, penalties and interest	\$ 1,183,722	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,183,722	\$ 1,082,144
Utility fees	16	-	-	-	384,025	-	-	3	-	384,044	362,571
Program fees	684	1,812	1,552	170	229	-	118,720	21,080	779	145,026	132,115
License and development fees	120,758	-	-	2,797	164	-	-	-	-	123,719	112,415
Parking	57,430	1	-	25,696	-	-	14,654	862	-	98,643	92,855
Government transfers	77,698	1,751	970	29,324	7,794	1,823	14,540	50,210	1,442	185,552	94,463
Cost recoveries and donations	6,113	29,928	11,385	11,924	23,993	2,852	7,077	5,376	3,685	102,333	108,498
Investment income	145,039	-	-	-	-	-	-	262	-	145,301	58,676
Rental, lease and other	37,964	10	79	12,013	1,368	1	9,244	17,134	1,046	78,859	74,347
Bylaw fines	23,501	-	-	-	-	-	-	14	-	23,515	23,137
Developer contributions	44,930	-	14	25,746	35,354	657	27,297	12,942	-	146,940	309,948
Gain (loss) on sale of tangible capital assets	182	-	-	300	-	-	-	-	-	482	1,110
	1,698,037	33,502	14,000	107,970	452,927	5,333	191,532	107,883	6,952	2,618,136	2,452,279
Operating Expenses											
Wages, salaries and benefits	127,766	348,012	159,023	120,469	68,210	76,339	148,334	59,291	46,424	1,153,868	1,040,872
Contract services	16,528	34,703	7,038	13,391	20,300	8,173	13,444	31,574	2,511	147,662	117,187
Supplies, material and equipment	61,464	36,031	9,862	18,511	224,307	6,711	75,449	95,175	8,014	535,524	505,763
Debt charges	2,335	381	1,207	4,226	14,450	-	4,477	1,092	245	28,413	22,972
	208,093	419,127	177,130	156,597	327,267	91,223	241,704	187,132	57,194	1,865,467	1,686,794
Amortization	31,045	11,143	5,896	79,751	37,403	20	28,503	17,939	6,961	218,661	210,126
	239,138	430,270	183,026	236,348	364,670	91,243	270,207	205,071	64,155	2,084,128	1,896,920
Annual Surplus (Deficit)	\$ 1,458,899	\$ (396,768)	\$ (169,026)	\$ (128,378)	\$ 88,257	\$ (85,910)	\$ (78,675)	\$ (97,188)	\$ (57,203)	\$ 534,008	\$ 555,359

SUPPLEMENTARY FINANCIAL INFORMATION UNAUDITED

COVID-19 SAFE RESTART GRANT

In 2021, the City of Vancouver received approval for funding from the Union of BC Municipalities (UBCM) for the Strengthening Communities' Services Program totalling \$19.4 million. This program is part of the federally and provincially funded Safe Restart program and assists local governments to address costs related to supporting unsheltered homeless populations and addressing the related community impacts as a result of COVID-19. To date, \$9.7 million of the total grant has been received and reimbursement of \$9.3 million of eligible expenditures remains outstanding.

The schedule below summarizes the total funding approved for the City and eligible expenses applied against the grant.

	2023	2022
Balance, beginning of the year	\$ 700	\$ 5,312
Less eligible costs incurred:		
Community Centers	-	1,955
Parks & Recreation	-	1,264
Shelters	-	298
Street Cleaning	-	638
Community Outreach	-	346
Fire Support	-	111
Park Encampment	-	-
	-	4,612
Balance, end of year	\$ 700	\$ 700

BC GROWING COMMUNITIES FUND (GCF)

In 2023, the City received a one-time \$49.1 million from the Province of British Columbia under the BC Growing Communities Fund (GCF) program. The program is to support all BC communities, with a focus on those communities that need to increase the pace and scale of housing supply. The goal of GCF is to increase the local housing supply with investments in community infrastructure and amenities. As of the end of 2023, \$49.1 million of funding has been received, of which \$35.0 million had been allocated to various infrastructure and amenities projects that support the growth of the community and will start in 2024.

REVENUE FUND – SCHEDULE OF FINANCIAL ACTIVITIES UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2023

	2023 Budget	2023	2022
Revenues			
Property taxes, penalties and interest	\$ 1,165,996	\$ 1,183,722	\$ 1,082,144
Utility fees	391,133	384,043	362,909
Programs fees	68,901	77,687	65,167
License and development fees	100,381	123,698	111,595
Parking	69,046	72,018	67,325
Government Transfers	34,206	48,205	41,041
Cost recoveries and donations	55,727	71,602	72,205
Investment income	28,849	83,326	26,347
Rental, lease and other	35,539	44,005	46,749
Bylaw fines	21,401	23,515	23,137
Developer contributions	-	147	-
Loss on sale of property	-	-	-
	1,971,179	2,111,968	1,898,619
Expenditures			
Utilities	298,275	293,841	296,903
General government	229,440	174,064	161,228
Police protection	405,927	419,080	375,753
Fire protection	161,269	177,266	159,234
Engineering	112,666	126,670	118,175
Planning and development	77,770	80,760	76,033
Parks and recreation	154,681	167,528	143,130
Arts, culture and community services	111,713	120,284	106,930
Library	55,891	56,648	53,597
	1,607,632	1,616,141	1,490,983
Annual surplus	363,547	495,827	407,636
Debt, transfers and other			
Debt principal repayments	(1,533)	(1,238)	(1,186)
Transfers			
Net transfers to other funds	(278,331)	(381,943)	(282,783)
Net transfers to reserves	(83,682)	(116,042)	(126,853)
Change in obligations to be funded from Future revenue	-	3,569	3,186
	(363,546)	(495,654)	(407,636)
Change in fund balance	1	170	-
Fund balance			
Beginning of year	26,239	26,239	26,239
Change in year	1	170	-
End of year	\$ 26,240	\$ 26,409	\$ 26,239

REVENUE FUND – FEES AND RECOVERIES UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2023

	2023 Budget	2023	2022
Program fees			
Parks and recreation	\$ 47,816	\$ 50,861	\$ 40,556
Arts, culture and community services	18,427	21,600	20,027
Library	624	779	622
Police	2,186	1,812	1,947
Fire	773	1,559	1,028
Other	(925)	1,076	987
	\$ 68,901	\$ 77,687	\$ 65,167
License and development fees			
License fees	\$ 23,099	\$ 23,649	\$ 22,287
Engineering fees	11,480	10,390	10,397
Trade permits	16,897	24,352	19,048
Development and building permits	26,000	30,485	30,798
Rezoning fees	5,945	10,627	7,524
Other fees	16,960	24,195	21,541
	\$ 100,381	\$ 123,698	\$ 111,595
Parking			
On street parking	\$ 59,008	\$ 55,207	\$ 52,486
Parks	10,317	12,127	10,540
Civic Theatre	971	821	1,033
Other	(1,250)	3,863	3,266
	\$ 69,046	\$ 72,018	\$ 67,325
Government Transfers			
Police	\$ 750	\$ 1,751	\$ -
Fire	200	970	492
General government	27,531	25,681	35,132
Parks and recreation	200	191	-
Arts, culture and community services	4,042	16,347	2,638
Library	160	1,442	1,455
Planning and development	1,323	1,823	1,323
Utilities	-	-	1
	\$ 34,206	\$ 48,205	\$ 41,041
Cost recoveries & donations			
Police	\$ 24,973	\$ 31,599	\$ 29,961
Fire	8,912	11,537	14,475
General government	3,688	5,506	4,929
Parks and recreation	4,812	7,383	4,848
Arts, culture and community services	1,088	1,375	5,923
Engineering services	9,271	7,347	7,152
Library	2,328	3,527	2,311
Planning and development	655	2,846	1,913
Utilities	-	482	693
	\$ 55,727	\$ 71,602	\$ 72,205
Rental, lease and other			
Property rentals and leases	\$ 19,200	\$ 19,660	\$ 18,681
Street use	1,420	1,305	1,582
False alarm reduction program	1,000	912	934
Other	13,919	22,128	25,552
	\$ 35,539	\$ 44,005	\$ 46,749

PROPERTY ENDOWMENT FUND – STATEMENT OF OPERATIONS UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2023

	2023	2022
Operations		
Rental and leases		
Revenue	\$ 28,343	\$ 27,396
Expenses	11,741	10,723
	16,602	16,673
Parking		
Revenue	24,207	23,075
Expenses	22,264	21,397
	1,943	1,678
Water moorage		
Revenue	1,563	1,478
Expenses	912	860
	651	618
Net revenues from operations	19,196	18,969
Other Revenue		
Other income	-	-
Investment Income	9,639	4,366
Gain in sale of tangible capital assets	11,260	19,785
	20,899	24,151
Administration and operating	5,278	5,145
Net revenues	\$ 34,817	\$ 37,975

SCHEDULE OF DEBTS UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2023

OUTSTANDING BORROWING AUTHORITY

	Capital Plan Borrowing Authority*	Council-approved Debenture Funding**	Debentures Issued to end of 2023	Outstanding Borrowing Authority
General				
2019-2022	\$ 300,000	\$ 299,116	\$ 222,143	\$ 76,973
2023-2026	495,000	130,941	-	130,941
	795,000	430,057	222,143	207,914
Sewer, Water and NEU				
2019-2022	195,000	187,961	167,829	20,132
2023-2026	240,000	64,150	-	64,150
	435,000	252,111	167,829	84,282
Total General, Sewer, Water and NEU				
2019-2022	495,000	487,077	389,972	97,105
2023-2026	735,000	195,091	-	195,091
	\$ 1,230,000	\$ 682,168	\$ 389,972	\$ 292,196

* 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	\$ 1,013,687	\$ 121,158	\$ 1,134,845
Add: Debentures issued	100,000	-	100,000
Local improvements	-	93	93
	1,113,687	121,251	1,234,938
Less: Premium amortization	(5,268)	-	(5,268)
Less: Maturities			
General and water	110,922	-	110,922
Local improvements	-	317	317
	110,922	317	111,239
Balance, end of year	\$ 997,497	\$ 120,934	\$ 1,118,431

SCHEDULE OF DEBTS UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2023

SCHEDULE OF GENERAL DEBT

Bylaw	Maturity Date	Rate %	Term (Years)	Debt Outstanding	Sinking Fund Reserve Balance
10117	September 30, 2021 - 2030	1.71%	20	\$ 1,947	\$ -
10565	October 18, 2052	3.70%	40	120,000	14,256
11080	October 16, 2024	3.05%	10	105,000	93,008
11362	November 20, 2025	2.90%	10	90,000	68,712
11673	December 15, 2026	2.70%	10	90,000	58,387
11941	November 03, 2027	2.85%	10	85,000	46,332
12203	September 21, 2028	3.10%	10	85,000	37,858
12307	November 20, 2023 - 2028	4.07%	10	2,500	-
12561	October 18, 2052	3.70%	33	100,000	5,438
12814	November 06, 2030	1.40%	10	100,000	25,224
13149	November 05, 2031	2.30%	10	100,000	16,423
13511 *	October 28, 2032	3.70%	10	-	9,624
13598	December 22, 2032	4.58%	10	1,838	-
13828	November 03, 2033	4.90%	10	100,000	-
				981,285	375,262
Unamortized Premium				16,212	-
Other Sinking Fund statutory reserves				-	11
* Internally held debt					
Total				\$ 997,497	\$ 375,273

FUTURE PRINCIPAL AND INTEREST PAYMENTS ON DEBT UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2023

	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
2024	97,933	33,296	131,229	8,000	1,395	9,395	270	56	326	106,203	34,747	140,950
2025	84,946	30,305	115,251	6,000	1,151	7,151	178	40	218	91,124	31,496	122,620
2026	85,959	27,835	113,794	5,000	977	5,977	95	29	124	91,054	28,841	119,895
2027	82,472	25,507	107,979	3,500	842	4,342	48	23	71	86,020	26,372	112,392
2027	83,519	23,150	106,669	2,466	742	3,208	46	21	67	86,031	23,913	109,944
2029 - 2033	421,490	89,439	510,929	-	3,330	3,330	202	64	266	421,692	92,833	514,525
Thereafter	202,000	142,006	344,006	18,000	12,654	30,654	96	12	108	220,096	154,672	374,768
	<u>\$ 1,058,319</u>	<u>\$ 371,538</u>	<u>\$ 1,429,857</u>	<u>\$ 42,966</u>	<u>\$ 21,091</u>	<u>\$ 64,057</u>	<u>\$ 935</u>	<u>\$ 245</u>	<u>\$ 1,180</u>	<u>\$ 1,102,220</u>	<u>\$ 392,874</u>	<u>\$ 1,495,094</u>

External Debt Only

	General			Waterworks			Total General & Waterworks		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2024	97,933	28,856	126,789	8,000	1,395	9,395	105,933	30,251	136,184
2025	84,946	25,865	110,811	6,000	1,151	7,151	90,946	27,016	117,962
2026	85,959	23,395	109,354	5,000	977	5,977	90,959	24,372	115,331
2027	82,472	21,067	103,539	3,500	842	4,342	85,972	21,909	107,881
2027	83,519	18,710	102,229	2,466	742	3,208	85,985	19,452	105,437
2029 - 2033	301,490	71,679	373,169	-	3,330	3,330	301,490	75,009	376,499
Thereafter	202,000	142,006	344,006	18,000	12,654	30,654	220,000	154,660	374,660
	<u>\$ 938,319</u>	<u>\$ 331,578</u>	<u>\$ 1,269,897</u>	<u>\$ 42,966</u>	<u>\$ 21,091</u>	<u>\$ 64,057</u>	<u>\$ 981,285</u>	<u>\$ 352,669</u>	<u>\$ 1,333,954</u>

STATISTICAL REVIEW UNAUDITED



CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	2023	2022 *	2021 *	2020 *	2019 *
		(Restated)	(Restated)	(Restated)	(Restated)
Financial assets					
Cash and cash equivalents	\$ 807,147	\$ 900,532	\$ 1,146,611	\$ 1,141,886	\$ 385,645
Investments	3,106,277	2,631,633	1,900,173	2,066,044	2,262,090
Accounts receivables	344,085	295,360	288,031	316,069	312,728
Lease agreement receivable	1,950	1,950	2,094	2,083	2,161
	4,259,459	3,829,475	3,336,909	3,526,082	2,962,624
Liabilities					
Accounts payable and accrued liabilities	632,081	568,974	558,885	838,239	424,001
Deferred liabilities	103,516	101,337	106,808	106,879	101,961
Mortgages and loan agreement	9,456	5,911	7,801	16,204	15,229
Debt	997,497	1,013,687	1,013,163	1,054,635	1,081,103
Deferred revenue	865,854	773,452	602,028	665,217	580,228
Asset retirement obligations	237,534	233,241	229,077	225,041	221,128
	2,845,938	2,696,602	2,517,762	2,906,215	2,423,650
Net financial assets	1,413,521	1,132,873	819,147	619,867	538,974
Non-financial assets					
Inventory and prepaids	32,039	31,198	29,024	25,376	24,306
Tangible capital assets	8,282,985	8,030,466	7,791,007	7,416,773	7,280,436
	8,315,024	8,061,664	7,820,031	7,442,149	7,304,742
Accumulated Surplus	\$ 9,728,545	\$ 9,194,537	\$ 8,639,178	\$ 8,062,016	\$ 7,843,716

* The financial statements for each prior period presented for comparative purposes are restated to reflect the the adoption of PS 3280 Asset Retirement Obligations standard.

FIVE YEAR STATISTICAL REVIEW UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2023

CONSOLIDATED STATEMENT OF OPERATIONS

	2023	2022 *	2021 *	2020 *	2019 *
		(Restated)	(Restated)	(Restated)	(Restated)
Revenues					
Property taxes, penalties and interest	\$ 1,183,722	\$ 1,082,144	\$ 982,108	\$ 935,538	\$ 873,498
Utility fees	384,044	362,571	338,501	320,914	299,411
Program fees	145,026	132,115	80,359	45,426	127,059
License and development fees	123,719	112,415	110,806	73,791	95,910
Parking	98,643	92,855	80,383	67,391	102,906
Government transfers (Note 16)	185,552	94,463	130,607	59,402	51,545
Cost recoveries and donations	102,333	108,498	116,830	90,250	141,658
Investment income	145,301	58,676	31,454	40,471	49,070
Rental, lease and other	78,859	74,347	66,561	70,062	77,989
Bylaw fines	23,515	23,137	25,427	16,156	22,152
Developer contributions	146,940	309,948	384,949	125,829	132,695
Gain (loss) on sale of tangible capital assets	482	1,110	4,604	12,957	(7,057)
	2,618,136 -	2,452,279 -	2,352,589 -	1,858,187 -	1,966,836
Expenses					
Utilities	364,670	367,639	336,271	325,828	320,907
General government	239,138	218,997	210,277	194,695	185,468
Police protection	430,270	387,922	377,197	350,064	340,780
Fire protection	183,026	164,703	157,024	145,955	140,368
Engineering	236,348	227,141	218,991	213,130	226,529
Planning and development	91,243	80,845	78,909	70,816	67,614
Parks and recreation	270,207	236,028	195,825	163,625	222,470
Arts, culture and community services	205,071	153,010	141,495	124,165	110,860
Library	64,155	60,635	59,438	51,609	58,497
	2,084,128 -	1,896,920 -	1,775,427 -	1,639,887 -	1,673,493
Annual surplus	\$ 534,008	\$ 555,359	\$ 577,162	\$ 218,300	\$ 293,343

* The financial statements for each prior period presented for comparative purposes are restated to reflect the adoption of PS 3280 Asset Retirement Obligations standard.

FIVE YEAR STATISTICAL REVIEW UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2023

CONSOLIDATED EXPENSES BY OBJECT

	2023	2022 (Restated)	2021 (Restated)	2020 * (Restated)	2019 * (Restated)
Expenses					
Wages, salaries and benefits	\$ 1,153,868	\$ 1,040,872	\$ 984,681	\$ 894,298	\$ 915,351
Contract services	147,662	117,187	101,655	112,622	113,699
Supplies, material and equipment	535,524	505,763	445,330	390,348	403,815
Debt charges	28,413	22,972	34,964	41,452	43,077
Amortization of tangible capital assets	218,661	210,126	208,797	201,167	197,550
	\$ 2,084,128	\$ 1,896,920	\$ 1,775,427	\$ 1,639,887	\$ 1,673,492

* The financial statements for each prior period presented for comparative purposes are restated to reflect the the adoption of PS 3280 Asset Retirement Obligations standard.

ACQUISITION OF TANGIBLE CAPITAL ASSETS

	2023	2022 (Restated)	2021	2020 *	2019 *
Capital Additions	\$ 476,622	\$ 585,399	\$ 354,977	\$ 348,376	\$ 346,070

DEBT

	2023	2022	2021	2020	2019
Population *	725,778	706,012	693,235	697,266	685,885
Long Term Debt (\$000s)					
Debenture debt outstanding	\$ 1,118,432	\$ 1,134,844	\$ 1,014,570	\$ 1,056,454	\$ 1,083,368
Less: Internally held debt	(120,934)	(121,158)	(1,407)	(1,819)	(2,265)
Externally held debt	997,498	1,013,687	1,013,163	1,054,635	1,081,103
Less: Sinking Fund reserves	390,044	402,285	423,244	458,755	476,419
Net externally held debt	\$ 607,454	\$ 611,402	\$ 589,919	\$ 595,880	\$ 604,684
Gross debt per capita (externally held)	\$ 1,374	\$ 1,436	\$ 1,462	\$ 1,513	\$ 1,576
Net debt per capita (externally held)	\$ 837	\$ 866	\$ 851	\$ 855	\$ 882

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

FIVE YEAR STATISTICAL REVIEW UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2023

RESERVES

	2023	2022	2021	2020	2019
Financial Stabilization					
Deferred Employee Benefits	\$ 61,962	\$ 61,962	\$ 62,570	\$ 58,570	\$ 54,974
General Revenue Stabilization	259,632	199,405	162,187	146,714	134,956
Solid Waste Capital	79,975	70,898	67,967	64,935	70,689
Utility Rate Stabilization	53,850	44,385	31,346	26,880	24,830
Other	7,139	7,139	7,139	6,939	6,939
	462,558	383,789	331,209	304,038	292,388
Asset Management					
Golf Course and Artificial Turf	2,739	2,730	3,171	3,655	4,316
Plant and Equipment	73,396	71,951	63,152	55,740	51,922
Streets Capital Maintenance	18,560	17,463	17,458	19,463	19,047
	94,695	92,144	83,781	78,858	75,285
Future Capital					
Affordable Housing	307,170	284,288	232,017	198,387	162,871
Capital Facilities and Infrastructure	180,776	116,212	95,375	92,519	83,645
Community Amenities	627,978	552,203	459,277	429,402	435,586
Parking Sites	56,062	54,707	54,254	43,836	44,818
Pedestrian and Cycling	3,798	3,610	7,024	6,715	6,816
	1,175,784	1,011,020	847,947	770,859	733,736
Special Revenue and Programs					
Childcare Endowment	17,841	17,593	17,723	18,086	18,588
Community Amenity Operations	11,476	11,294	11,371	11,553	11,518
Donations	23,339	19,434	17,126	16,266	14,831
Emerging Neighbourhood	10,000	10,000	10,000	10,000	10,000
Insurance	18,168	20,439	25,691	27,822	28,381
Outstanding Commitments	15,454	12,721	18,773	17,781	26,523
Public Art	21,297	18,955	18,639	17,391	16,106
Social and Cultural	31,519	31,336	28,210	27,608	25,630
Other	44,329	26,610	22,956	22,054	9,365
	193,423	168,382	170,489	168,561	160,942
Future Debt Repayment	33,851	36,495	26,904	19,903	22,215
	\$ 1,960,311	\$ 1,691,830	\$ 1,460,330	\$ 1,342,219	\$ 1,284,566

FIVE YEAR STATISTICAL REVIEW UNAUDITED (Tabular amounts in \$000s)
Year Ended December 31, 2023

TAXATION

	2023	2022	2021	2020	2019
Property Assessment (\$000s)					
Rateable property general purposes	\$ 524,660,495	\$ 498,137,747	\$ 448,644,058	\$ 439,911,668	\$ 478,299,759
Tax Rates – Rate per \$1,000 of Assessment					
Residential - class 1					
Municipal purposes	1.63321	1.53131	1.60152	1.58076	1.33572
Education	0.84419	0.84961	0.96661	0.99877	0.91773
Other taxing authorities	0.30330	0.31201	0.35437	0.34615	0.30771
Total Residential	2.78070	2.69293	2.92250	2.92568	2.56116
Business/other - class 6					
Municipal purposes	5.05624	4.72853	4.91463	4.47887	4.27116
Education	3.37456	3.56469	3.92342	1.13968	3.94555
Other taxing authorities	0.95029	1.01705	1.13169	1.11228	1.11260
Total Business/Other	9.38109	9.31027	9.96974	6.73083	9.32931
Major industrial - class 4					
Municipal purposes	35.61235	34.05142	33.31879	30.39510	30.39510
Education	1.33000	3.52000	3.86000	3.70000	3.70000
Other taxing authorities	1.90996	2.04052	2.18289	2.18658	2.18658
Total Major Industrial	38.85231	39.61194	39.36168	36.28168	36.28168
Light industrial - class 5					
Municipal purposes	5.05624	4.72853	4.91463	4.27116	4.27116
Education	3.44686	3.58070	4.04384	4.74286	4.74286
Other taxing authorities	0.92160	0.96782	1.28758	1.59483	1.59483
Total Light Industrial	9.42470	9.27705	10.24605	10.60885	10.60885
Total Utilities - Class 2	44.51053	43.28588	44.21992	40.36626	40.36626
Total Supportive Housing - Class 3	0.15054	0.15062	0.15423	0.14184	0.14184
Total Recreational/Non-Profit - Class 8	3.85465	3.79979	4.21332	3.86290	3.86290
Total Farm – All Purposes - Class 9	9.31405	8.91729	8.96082	8.84050	8.84050
Property Tax Revenue by Property Class (%)					
Residential - class 1	56.8	56.8	56.9	55.7	55.7
Business - class 6	40.1	40.2	40.0	41.1	41.1
Major industrial - class 4	0.9	0.9	1.0	1.0	1.0
Light industrial - class 5	1.0	1.0	1.1	1.1	1.1
Other utilities, rec/non-profit and farm	1.2	1.1	1.0	1.1	1.1
Total	100.0	100.0	100.0	100.0	100.0

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

INTRODUCTION

The City of Vancouver is recognized internationally for efforts in sustainability, first for its Greenest City Action Plan program in the 2010s, and now for ongoing implementation of the Climate Emergency Action Plan and Climate Change Adaptation Strategy. The City 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. This report contains information about our plans, activities and results related to climate-related risks and opportunities, for Vancouver City Council; residents; local service authorities and providers in the health, finance, insurance and other sectors; and other local governments and stakeholders.

Vancouver was one of the first cities in the world to recognize the significance of climate change. In 1990, the ground-breaking 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 first Climate Change Adaptation Strategy (CCAS) in 2012.

The magnitude and rate of climate change and associated risks depend strongly on near-term mitigation and adaptation actions, according to the Sixth Assessment Report (AR6) from the Intergovernmental Panel on Climate Change (IPCC). Projected adverse impacts and related losses and damages also escalate with every increment of global warming. The City addresses 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. Events like these strengthen our commitment to responding to and preparing for climate change.

- 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 117 deaths in Vancouver alone, the majority of whom were senior residents living alone.
- Exceptional and prolonged warm, dry periods in summer-fall 2022 and again in 2023 caused drought conditions that impacted water supply locally and across the province. Drought also undermined forest canopy health: the added stress of heat and drought have made a significant portion of the 400 hectares of trees in Stanley Park more vulnerable to a cyclical hemlock looper moth outbreak. These trees are now less likely to recover.
- Wildfire smoke from outside the Metro Vancouver region impacted local air quality in 2010, 2015, 2017, 2018, and 2020-2022, resulting in visibly hazy skies and significant increases of fine particulate matter in the local airshed.
- Province-wide flooding events in November 2021 where the Insurance Bureau of Canada estimates the insured damage caused by flooding was \$675 million, calling it the “most costly severe weather event in the province's history.” Although Vancouver did not directly experience flood and landslide 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.
- King tide events in 2012, 2018, and every year since 2021 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, Kitsilano Pool, and the Jericho Pier, important and highly utilized regional recreational assets.

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; the City is developing information and systems in all four core elements to meet the complexity of TCFD reporting (see “For Further Development” sections).

Financial regulators and governments around the globe (including Canada) are moving towards mandatory TCFD-type reporting, with the release of the IFRS S1 and S2 standards by the International Sustainability Standards Board in mid-2023. In the meantime, Vancouver and other public-sector reporters continue to interpret TCFD recommendations aimed primarily at the private sector. The City is supportive of rapidly developing global and national developments in public-sector reporting guidance and standards, participating in the Municipal Net-Zero Action Research Partnership (N-ZAP) development of TCFD guidance for Canadian cities. We also participate in consultation on draft climate-related standards and discussion papers, e.g., from the International Financial Reporting Standards Foundation and the International Public Sector Accounting Board. We will maintain TCFD reporting alignment as we await these emerging standards.



One of many distinctions 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. A climate budget approach (like the [one received by City Council](#) in December 2023) helps to improve systems and processes that generate and report financial and non-financial quantitative information to support effective climate-risk governance. 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 for City operations, but the former Vancouver Economic Commission completed a preliminary assessment of community-level transition risk in 2022.

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 risks for the province.

City staff prioritized Vancouver’s climate-related physical hazards and impacts for action during climate adaptation planning processes in 2011, 2018, and again in city-wide emergency management, culminating in an updated 2024 Hazard, Risk and Vulnerability Analysis (HRVA).

Vancouver’s HRVA assessed thirteen hazards, including five climate-related ones. Each hazard was assigned a rating for likelihood of occurrence now and in 2050, and the consequences it could produce. The HRVA also includes extensive engagement with disproportionately impacted communities to better-understand equity within the context of disasters and emergencies. Together, these form a risk rating (low-high), which can be used to guide risk reduction planning.

Climate-related hazards further went through a vulnerability assessment to identify which communities, ecosystems and infrastructure are at highest risk of negative impacts. This was used to guide development of our updated Climate Change Adaptation Strategy and prioritization of actions (see “Climate Actions Plans” section). Table 2 summarizes Vancouver’s five main climate hazards.

Table 2 – Vancouver’s Climate-Related Hazards

Climate Hazard	Description
Extreme Heat	As year-round temperatures increase, warmer summers will see more extreme heat days and heatwaves. Often referred to as the “silent killer” of climate change, extreme heat is responsible for more weather-related deaths in Canada in an average year than any other hazard.
Poor Air Quality	A major cause of poor air quality in Vancouver is wildfire smoke, caused by fires burning in and outside the region during summer and the surrounding months. Wildfire smoke contains particulate matter (PM) that can have health effects when inhaled. Another source of poor air quality is ground level ozone, a colourless gas that is harmful to human health and primarily comes from human sources, like motor vehicle exhaust. In summer, sunlight and higher temperatures exacerbate the impacts of ground-level ozone.
Drought	Droughts are prolonged periods of dry conditions and water shortages. Drought can be caused by combinations of insufficient snow accumulation, chronic hot and dry weather, and low or delayed rainfall. While Vancouver is sometimes affectionately referred to as “Rain City”, climate change is altering precipitation patterns. This, combined with hotter summers will likely accelerate seasonal drought conditions.
Extreme Rainfall	Extreme rainfall refers to a spectrum of rainfall events that may result in surface ponding, overland flow, and environmental pollution. Severe events overwhelm the capacity of drainage systems, resulting in major disruptions, damage to property and infrastructure, and risk to people. Historically, such events only occurred once every 10-25 years or more, but they are becoming more frequent with climate change.
Sea Level Rise	Globally, sea levels are rising due to a combination of melting glaciers and thermal expansion of sea water due to warmer temperatures. Vancouver is expected to experience half a meter of sea level rise by 2050, and one meter by 2100. Coastal flooding of low-lying areas will be exacerbated by climate change as sea levels rise. With 1 meter of sea level rise, almost 13km ² of City lands will be in the floodplain, creating new risks and impacts to parklands, infrastructure, buildings, and residences.

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.

Transition Risk (Community)

Business-sector greenhouse gas (GHG) profiles¹ 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](#).

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 synthesis 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 greenhouse gas (GHG) emissions in our corporate operations and the larger community. This 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 over 30 actions (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 provides oversees implementation. The Climate Emergency Steering Committee provides advisory and decision oversight. The Sustainability Group tracks progress and reports to Council annually. Executive reports are also prepared as required. Staff will update CEAP again in 2025.

Adaptation prepares City operations, infrastructure, and the community for the impacts of climate change. Related to this, improving “resilience” advances the City’s and the larger community’s ability to prepare for, respond to, and recover from climate shocks and stresses.

Climate Change Adaptation Strategy (CCAS)

updated March 2024; originated July 2012

Link: [Strategy \(webpage\)](#)

CCAS is adaptation-focused, and contains over 60 actions (structured around the five main climate-related hazards faced by Vancouver) and takes a risk-based approach to adaptation planning. Enabling actions support mainstreaming of adaptation across the City with an increased focus on supporting populations disproportionately impacted by climate change.

Governance: The joint Disaster Risk Reduction + Climate Adaptation Director’s Forum oversees implementation. The Climate Adaptation Steering Committee provides advisory and decision oversight. The Sustainability Group tracks progress and reports to Council annually. Executive reports are also prepared as required. Staff will update CCAS again in 2025.

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)** is a city-wide strategy that takes a holistic approach to addressing shocks (e.g., earthquakes, extreme heat) and stresses (e.g., aging infrastructure, social isolation). RVS builds our capacity to anticipate, manage and recover from Vancouver’s biggest risks, and aligns work to help us survive, adapt, and thrive in the face of challenges and changes. RVS is structured around three priority areas: thriving and prepared communities, proactive and collaborative City government, and safe and adaptive buildings and infrastructure. 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. ZEETAP focuses on mitigation and resilience, containing 25 action recommendations (organized into six “Directions”) in line with CEAP. With the wind-down of the Vancouver Economic Commission, responsibility for plan implementation is to be determined as of early 2024, and sits provisionally with the Business and Economy Office within the City Manager’s Office. 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](#).

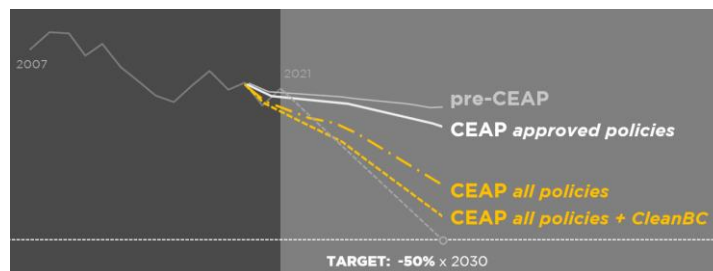
Scenario Analysis

Mitigation

The City periodically updates its projections of 2030 emissions-reduction impact from CEAP actions, using a baseline plus three scenarios as below. These projections inform development of further emissions-reduction projects. Projections were last updated in 2023.

- “Pre-CEAP”: reference case, absent of any local, regional or provincial policy with a primary focus on carbon reduction; 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)**



Adaptation

Climate projections from downscaled Global Climate Models for the 2050s and 2080s form the inputs to CCAS development and the City’s climate adaptation planning processes. For the latest Strategy update in early 2024, the Pacific Climate Impacts Consortium (PCIC) at the University of Victoria prepared downscaled climate data for the City of Vancouver based on an ensemble of nine global climate models (GCMs) used in the IPCC’s recent Sixth Assessment Report (AR6). This study focused on indices related to precipitation and temperature.

The updated local climate projections presented here are based on a high greenhouse gas emissions scenario, known as the Shared Socioeconomic Pathway 5-8.5 (SSP585). The SSP585 scenario describes a “business as usual” scenario where global fossil fuel usage continues and accelerates. While local and global commitments have been made to reduce carbon pollution, planning based on climate projections under SSP585 could be considered a “no regrets” strategy for adaptation, and it is prudent to plan for this scenario until global climate change mitigation actions begin to catch up to commitments. The City continues to follow best practice in using this scenario, which was used for the regional and provincial adaptation plans as well. See the CCAS for more information.

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

- Two key developments in 2023 that influence capital deployment for climate initiatives:
- City Council defined [nine strategic priorities](#)—one of which is “Climate Emergency” —to assist in prioritizing projects, initiatives and service improvements to advance in addressing Vancouver’s key issues.
 - Vancouver began publishing an [annual Climate Budget](#), reporting on capital deployment and operational expenditures on climate-related initiatives in upcoming annual City Budgets. This reporting is currently informational but will evolve to be integrated into City financial planning processes.

In the Climate Budget, investments are tagged as “Climate Priority”⁴ if they have a material climate benefit (mitigation, adaptation, or both) that exceeds usual practice, and are informed by climate policy. By this definition, the [2023-26 Capital Plan](#) includes Climate Priority mitigation and adaptation investments totalling \$215M, constituting approximately 7% of the overall Plan (Table 4). In December 2023, Council approved the 2024 Budget, which included nearly \$39M of capital investment in Climate Priority projects.

Table 4 – Climate Priority Investments (Capital)

Climate Priority Investments	\$M
2023-26 Capital Plan	\$215.2
2024 Capital Budget	\$38.7

- CEAP and CCAS also contain Financial Frameworks to guide funding requests in capital planning processes.
- CEAP: The Framework ([updated in 2023](#)) identifies an estimated \$215M capital investment need over 2024-26 to implement CEAP at the levels needed to achieve our target outcomes. This is broadly in line with other Canadian cities that have developed similar estimates. As of 2024, an estimated \$118M of this funding is identified in the 2023-26 Capital Plan.
 - CCAS: The Framework ([created in 2024](#)) identifies an estimated \$74M capital investment need over 2024-26 to implement CCAS actions to improve adaptive capacity and resilience in Vancouver. As of 2024, these are 97% funded through investment allocations identified in the 2023-26 Capital Plan.

Future Impacts Today

Proactive adaptation can save money. The Federal government’s *Canada’s National Adaptation Strategy* 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. Nine of the 10 highest insured loss years on record in Canada occurred since 2011, according to a 2023 analysis by the CBC⁵.

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.

⁴ In 2022, with further refinement in the 2024 Climate Budget, City staff formalized the definition of Climate Priority-eligible investments as projects contained with CEAP and/or CCAS. Many City programs and projects have secondary climate benefits, but are externally required or regulated services (e.g., landfill gas capture, combined-sewer separation) and are therefore not governed by climate policy at the City. These initiatives are tagged as “Climate Beneficial”. In making investment decisions, their impacts have already been included in reference-case scenarios, and are not considered incremental actions for meeting City targets. See the [2024 Climate Budget](#) for more information on Vancouver’s climate taxonomy.

⁵ As climate changes, insurance is becoming more complex—and pricey, news article by CBC News, posted June 6, 2023, accessed October 16, 2023, [link](#)

Project-Level Internal Carbon Price

For 2024, the City's internal carbon price is set at **\$197 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.

Momentum amongst cities around climate disclosure and climate budgeting practice continues to create 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. In 2023, the City formalized its tracking of climate-related capital and operating budgets by implementing an annual Climate Budget practice. This approach to governance, analysis and reporting will continue to evolve, and will help inform the preparation of long-term and four-year Capital Plans and future Annual Capital Budget allocations.

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 metrics⁶, some are not directly applicable to public-sector organizations (e.g., board remuneration). The City looks to future municipal government-specific guidance and will evolve this disclosure as needed.

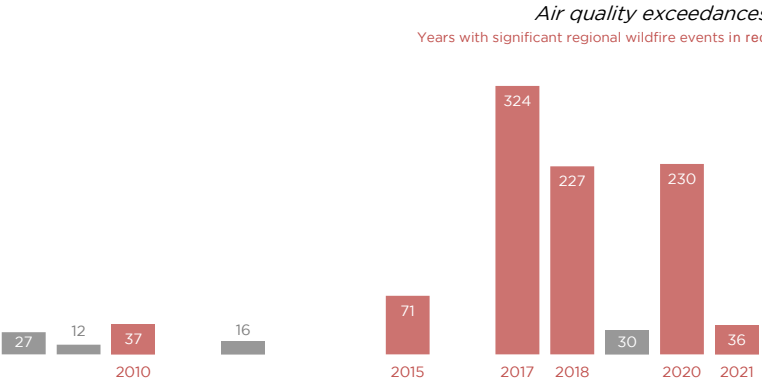
Physical and Transition Risk Metrics

Climate hazard indicators will form part of the City’s CCAS Annual Reporting beginning in 2024. These monitor the rates of change of climate-related hazards and their impacts on Vancouver, acting as a proxy for changes in overall climate risk, to support why the City is doing this work. Figure 3 shows air quality exceedances as an example of such indicators.

Data informs project and service delivery. The HRVA 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.

TCFD also recommends disclosure of the amount or percentage of assets and service delivery vulnerable to physical and transition risks. While the City does not have these figures at this time, GHG emissions can serve as an overall indicator of transition-risk exposure for City operations and the community.

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 \$28.6B (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.

⁶ 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

Vancouver's Greenhouse Gas Emissions

Corporate Operations

The City compiles annual inventories of corporate GHG emissions⁷ (Table 5). As of 2022 (the latest year data are available), corporate emissions have decreased 48% from 2008 levels.

A potent operational emissions source is fugitive methane from waste decomposition at the Vancouver Landfill, which is managed by an extensive gas capture system. In 2022, capture rate decreased slightly (from target 75% to 70%) due to an extraction station shutdown. As well, logistical challenges related to our fuel supplier resulted in less renewable diesel (vs. fossil-fuel diesel) delivered to our fleets (see Figure 4). These issues have since been resolved.

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.

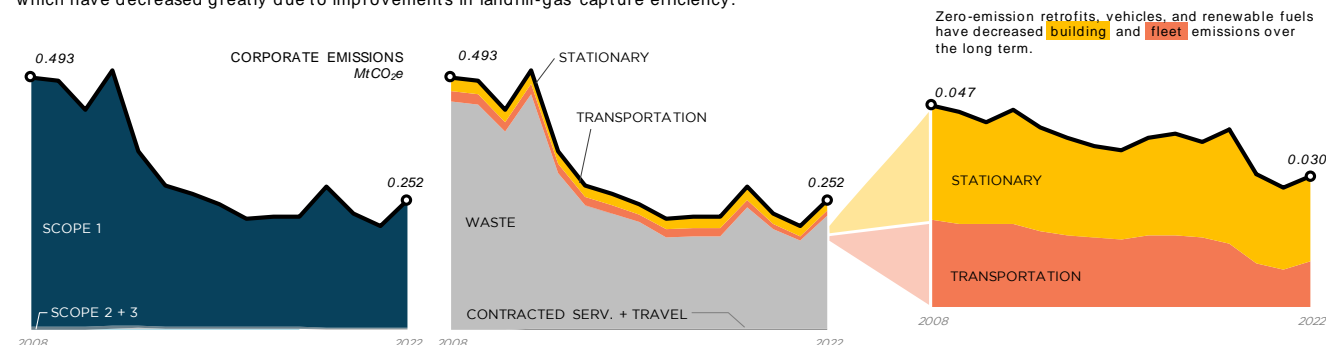
Table 5 – Corporate GHG Emissions

VANCOUVER GREENHOUSE GAS EMISSIONS - CORPORATE
million tonnes CO₂e

Source	2008	2020	2021	2022
Stationary	0.027	0.021	0.019	0.020
Transportation	0.020	0.010	0.009	0.011
Waste	0.447	0.195	0.174	0.222
Contracted Services, Business Travel		0.001	0.001	0.001
Scope				
1 (Operational)	0.488	0.224	0.199	0.249
2	0.005	0.002	0.002	0.003
3		0.001	0.001	0.001
Total (IEAP/GPC)	0.493	0.227	0.202	0.252
% change from 2008 baseline		-54%	-59%	-49%

Figure 4 – Corporate GHG Emissions Trends

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



⁷ 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

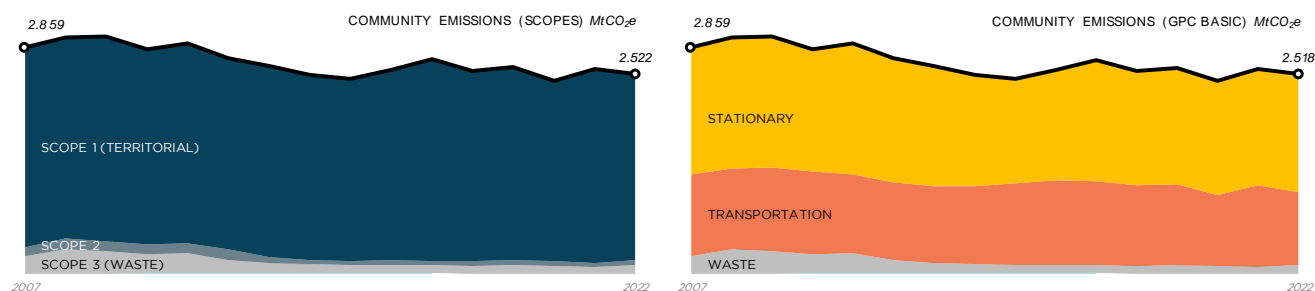
The City compiles annual inventories of community GHG emissions⁸ (Table 6). As of 2022 (the latest year data are available), Vancouver's community emissions have decreased 12% from 2007 levels. CEAP sets a target of 50% reduction in community-wide greenhouse gas emissions reduction by 2030, and carbon neutrality before 2050.

Scope 1 sources (natural gas use in buildings, followed by gas and diesel use in vehicles) dominate Vancouver's emissions. Electricity (scope 2) is a smaller component due to our largely hydroelectrically powered grid. Scope 3 emissions from landfilled, incinerated and composted waste make up the remainder⁹.

Long-term trends (Figure 5) 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. In 2022, winter heating demand was greater compared to the year before. Transportation emissions decreased along with fuel purchases, which could be due to a number of factors (e.g., inflationary impacts on economic activity and individual behaviour) unrelated to widespread switching to zero-emission vehicles. These sensitivities will diminish over the long term as the community transitions to active modes of transport and zero emission buildings/vehicles.

Figure 5 – Community GHG Emissions Trends

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



⁸ 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.

⁹ 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.

Mitigation and Adaptation Targets, Indicators and Progress

The CEAP and CCAS indicator frameworks track plan implementation, tying actions to outcomes and indicators. Along with their related Financial Frameworks and the annual Climate Budget, these form an accounting framework to track progress across all the City's climate programs.

- CEAP: The City produces a CEAP Annual Report for Council ([2023 presentation](#), [2022 Dashboard](#)) using a list of milestones and indicators updated from the [original list](#) published in CEAP).
- CCAS: The City will produce a CCAS Annual Report for Council starting in 2024. See [CCAS](#) for indicators.

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.

Measuring Adaptation Effectiveness

Complications arise in measuring adaptation-related outcomes 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).

Staff will continue to develop methods and data sources ahead of the next Adaptation Strategy in 2025. Examples of effectiveness indicators not regularly measured currently include:

- Urban heat island effect mitigated by tree canopy and green rainwater infrastructure
- Value of community and/or City assets located in flood risk zones

For Further Development

In many cases, baseline measurement or data collection methods are not in place for adaptation monitoring, though progress is being made. 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.

Data availability also limits the City's climate metrics to either descriptive (larger climate impacts on Vancouver), or outputs-based (deployment of adaptive measures). Our measurement does not include outcomes (quantified improvements to adaptive capacity) or a risk dimension (e.g., total community GHGs without commentary on the risk-exposure profile 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. Meanwhile, the City will continue to develop data sources, metrics, and related analysis to measure and communicate our performance in both climate mitigation and adaptation.

SCHEDULE OF DEBTS & GUARANTEE & INDEMNITY AGREEMENTS

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Please refer to Supplementary Financial Information – Pages 41-43.

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

Please refer to Consolidated Financial Statements Note 15.

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)

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**MAYOR AND COUNCILLORS
REMUNERATION AND EXPENSES**

CITY OF VANCOUVER

Name	Remuneration (1)	Local Expenses (2)	Travel & Conferences (3)	Discretionary Expenses (4)
Sim, K	\$ 200,937	\$ 25,286	\$ 40,369	\$ 724,571
Bligh, R	114,358	9,405	12,875	25,542
Boyle, C	109,628	7,606	1,918	6,897
Carr, A	109,628	7,969	2,499	22,708
Dominato, L	114,516	8,164	12,382	25,586
Fry, P	109,628	8,983	6,418	15,249
Kirby-Yung, S	116,682	8,792	7,795	25,504
Klassen M	109,628	9,403	6,155	25,542
Meiszner, P	111,015	9,014	6,719	25,542
Montague, B	108,301	6,498	-	25,542
Zhou, N	109,628	9,897	1,480	26,382
	\$ 1,313,949	\$ 111,017	\$ 98,610	\$ 949,065

(1) Remuneration includes:

- Deputy Mayor duties for all Councillors
- Duty Councillor duties for all Councillors
- Acting Mayor duties for all Councillors, except Councillor Montague

(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 travel and conferences for political staff

(4) Discretionary Expenses:

- For Mayor - As per by law 11529 - Expenses are segregated by type
- For Mayor - Includes remuneration and expenses for Political Staff, which are also reported in the Schedule of Remuneration and Expenses
- For Councillors - maximum of \$30,000

**BOARD OF PARKS & RECREATION - COMMISSIONERS
REMUNERATION AND EXPENSES**

CITY OF VANCOUVER

Name	Remuneration		Expense		Total
Bastyovanszky, B	\$	19,983	\$	-	\$ 19,983
Christensen, L		19,983		137	20,120
Digby, T J		19,983		-	19,983
Haer, A K		19,983		-	19,983
Howard, M R		19,983		-	19,983
Jensen, C S		24,981		830	25,811
Virdi, J		19,983		-	19,983
	\$	144,880	\$	966	\$ 145,846

**POLICE DEPARTMENT – POLICE BOARD MEMBERS
REMUNERATION AND EXPENSES**

CITY OF VANCOUVER

Name	Stipend		Expense		Total
Barnes, P	\$	11,722	\$	2,190	\$ 13,912
Black, A		9,668		289	9,957
Chong, F		9,948		1,129	11,077
Lowe, L *		4,661		961	5,622
Robson, M **		6,936		1,994	8,930
Roy, R ***		4,410		126	4,536
Sakoma-Fadugba, C		10,781		1,512	12,293
Wightman, F		21,318		3,262	24,580
	\$	79,444	\$	11,462	\$ 90,906

* Term started May 2023

** Term ended July 2023

*** Term ended May 2023

Name	Remuneration*		Expense		Total
Bottomer, T	\$	-	\$	-	\$ -
Huang, V		-		186	186
Lapper, E		-		25	25
Lowe, K		-		-	-
Ma, M		-		418	418
Mangat, R		-		-	-
Meiszner, P		-		-	-
Pruden, H		-		-	-
Spears, K		-		443	443
Yang, Z		-		53	53
Yusuf, A		-		-	-
	\$	-	\$	1,125	\$ 1,125

*The Board acts in an honorary capacity and are not remunerated for their services.

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Abbasi, S	\$ 103,385	\$ 494	Amisano, F	104,513	-
Abbot, R E	78,139	-	Amisano, R	75,201	-
Abbrusci, J A	130,526	-	Amon, K	123,341	2,789
Abdalla Tito, M	91,794	-	Amrolia, A	293,336	1,711
Abello-Lee, A	99,666	-	Anderson, D	76,987	109
Abrams, W S	197,419	1,017	Anderson, G	112,128	23
Abri, S	131,154	1,136	Anderson, J	97,758	966
Acevedo Calle, C	139,173	-	Anderson, K P	148,919	809
Acevedo, J	124,915	-	Anderson, N A	76,489	263
Acton, Z	84,632	-	Anderson, P	134,093	-
Adam, A G	103,825	-	Anderson, P	76,983	-
Adam, E	85,068	-	Anderson, R	147,717	-
Adams, D	122,079	-	Anderson, R S	121,419	-
Adams, L	79,036	-	Anderson, S	91,551	-
Adams, L	84,570	-	Anderson, T	84,587	424
Adeli, H	91,019	-	Andrews, D R	88,906	-
Adolph, C	115,330	66	Andrews, J	144,513	11
Aeng, E	106,491	-	Andrews, J G	80,346	-
Afghan, E	108,555	1,040	Andruk, M	77,178	-
Afonso, G	114,138	159	Anstey, T	136,415	-
Aggarwal, A	104,768	-	Anthony, W	77,178	-
Agnihotri, N	99,956	-	Antoniazzi, R	101,381	-
Agno, Z	81,273	-	Anwar, S	131,296	-
Agre, S	114,174	-	Anzulovich, M M	190,875	-
Aguilar, A M	191,540	3,177	Anzulovich, N	139,111	-
Ahlstrom, C B	92,211	114	Aparicio Kats, O	90,718	-
Ahmadi Diba, F A	110,281	965	April, C RJ	132,147	-
Ahmadi, P	86,286	814	Aramini, G J	151,913	5,760
Ahmed, Z	99,530	683	Araujo, R	149,928	788
Ahtesham, B	150,820	1,140	Araujo, S	167,988	-
Aiello, G A	86,901	-	Archibald, C	122,624	-
Ainsworth, J R	172,216	344	Archide, D	84,173	-
Aitken, J	153,648	-	Archide, R	77,770	-
Ajayi, A	114,719	-	Archila Quiroa, D	128,635	1,380
Ajina, M	118,298	-	Aremu, C	79,949	690
Akhtar, J Z	109,563	-	Areola, G	110,625	1,231
Alblas, A	138,037	-	Argo, P	99,402	125
Alborg, M	107,771	-	Armstrong, C M	154,696	2,418
Alexander, O	82,275	-	Armstrong, T	104,319	-
Alger, M	131,296	3,513	Arnold, A	87,750	-
Ali, E	86,336	114	Arroyo, R	102,719	-
Ali, S	126,404	-	Arsenault, P G	99,698	-
Aljebouri, O	116,730	378	Arthur, M	80,607	-
Alkema, M	110,743	239	Artis, E	117,269	-
Allen, P	91,940	288	Asgary, E	104,703	-
Allen, R	103,529	-	Ashdown, M	147,272	631
Alm, P E	122,591	1,071	Ashrafi, R	86,151	1,890
Alojado, J	107,457	-	Askarian, M	127,095	1,441
Altamura, J	96,917	-	Asli, N	88,578	-
Amarkhanyan, A	113,330	890	Aspinall, J	220,481	2,718
Amarshi, A	120,697	763	Aspinwall, E	82,219	6,052
Amaya, H	110,670	1,977	Assadizadeh, A	143,960	840
Amigo Gonzalez Mariscal, J	95,965	-	Atchison, R A	113,207	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Athwal, S	113,546	3,771	Baptiste, C A	104,833	240
Atwal, G	75,379	-	Baranyais, L	92,212	-
Atwood, B	99,054	-	Baras, D	107,722	-
Au, E	107,753	85	Baratta, P	79,362	-
Au, M	160,631	1,069	Barbaro, L	82,824	-
Au, N	117,627	764	Barber, D K	136,196	-
Aube, W	132,475	-	Barber, M P	143,715	-
Auge, M	130,152	914	Barbir, L F	118,254	212
Augustine, R W	148,048	-	Barbosa, P	94,524	668
Aujla, K	188,119	3,855	Barcelona, C	90,608	-
Austin, J	95,887	4,803	Bark, D	121,314	-
Austin, N	160,273	-	Barker, C J	95,920	-
Autiero, D	143,858	-	Barker, K	132,441	-
Aver, R	161,834	-	Barker, S	136,196	-
Avgousti, A S	82,709	1,801	Barlow, B	87,202	-
Avinash, A	124,263	22	Barnes, D	118,206	3,952
Aylett, S W	104,312	-	Barnes, D W	91,682	-
Ayres, E	88,570	-	Barone, A	102,969	157
Azam, M A	86,828	-	Barriga, P	75,318	-
Azcoitia, J C	114,683	-	Barron, E	169,773	5,210
Baas, C	151,615	-	Barry, A	86,995	-
Baber, C	167,987	2,856	Bartlett, J	124,035	-
Babin, J	133,754	-	Barton, A	96,296	-
Babineau, P B	95,581	-	Barton, T	135,350	497
Badelt, B	161,089	1,598	Barzen, S	130,945	-
Bagarozza, L J	103,803	-	Basile, V	75,266	-
Bagheri, A	77,948	-	Basraon, I S	141,094	5,300
Bagshaw, S	75,260	-	Bateman, J K	105,202	-
Bahd, H	88,923	3	Batt, I	101,475	-
Bahr, N	108,653	-	Baumann, E	107,722	-
Bai, J	86,949	-	Baumert-Samson, M	118,627	-
Bailey, B	128,693	-	Baxter, D	140,379	-
Bailey, D A	87,674	-	Bayanpour, N	131,154	1,950
Bailey, D VF	96,893	4,012	Bayley, S	75,046	294
Bailey, G J	104,186	-	Bayne, A	90,173	-
Bailey, J	131,356	353	Baynham, C	127,616	7,361
Baillie, M	114,138	-	Bayntun, R	147,219	-
Bains, D	87,164	4,296	Bean, E	76,993	261
Bajwa, N	77,006	-	Bean, G	95,756	17
Baker, C	87,327	1,506	Beatch, L	198,652	963
Baker, K	84,850	-	Beaulieu, A	77,770	-
Baker, M	156,814	-	Beaulieu, L	126,523	-
Baker, M	160,919	129	Beaupre, J	76,609	-
Baker, S	119,774	4,055	Beausoleil, T L	106,117	-
Bakewell, G	127,184	-	Beck, B	131,296	835
Bal, K	80,637	-	Beck, K H	195,068	3,152
Baldwin, D	160,326	-	Becker, A	160,102	-
Ballantyne, M T	119,734	-	Bedore, C C	97,614	-
Ballard, T J	153,758	331	Bedry, R	95,013	-
Balogh, Z E	100,659	1,260	Beesley, M	82,231	253
Balson, J	140,794	1,333	Begg, A	146,552	-
Bancroft, D L	96,693	-	Behler, K	134,129	-
Bancy, B	88,486	11	Behnam-Shabahang, A	117,607	-
Bandiera, P	94,514	-	Belanger, L	167,988	1,015

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Belczyk, A M	151,310	-	Bierman, J	91,498	278
Bell, M	94,610	-	Bifolchi, R	161,128	-
Bell, M	102,484	-	Bigelow, R	191,540	2,174
Bell, S	112,839	-	Bigg, D	80,561	-
Bellec, D	90,320	1,421	Billing, J	100,010	-
Bells, B	83,247	1,918	Biln, P J	110,534	58
Belluce, M N	108,583	-	Bingley, T	158,595	-
Belsham, J J	86,762	-	Bining, H S	119,945	-
Belsher, D	76,784	734	Bircham, K J	89,525	-
Ben David, S	128,674	-	Bird, C C	84,075	-
Bench, C	95,558	406	Bird, J A	112,845	-
Bender, A S	136,387	-	Bird, M	90,199	-
Bening, N	88,043	-	Bird, N	82,499	814
Benkadamir, H	81,392	-	Birdi, G	110,384	-
Bennett, J	111,475	-	Birk, G	84,551	-
Bennett, K M	116,194	-	Birk, T A	83,888	-
Bennington, M	91,790	109	Bisek, R	83,324	3,352
Bentley, A M	93,855	-	Bishop, J A	114,721	21
Benton, E	86,707	-	Bishop, S C	84,587	-
Benvenuti, J	96,151	-	Bisla, G S	82,956	-
Berda, S D	149,484	-	Bjarnason, C	110,339	454
Berdahl, I L	91,828	-	Black, C	92,830	-
Bergamin, C	79,769	263	Black, J C	99,958	24
Bergen, C	76,915	-	Black, S	134,129	394
Bergen, J	163,074	-	Blackmer, J N	154,046	-
Berger, A P	113,738	-	Blackmore, J	102,075	-
Bernard, C A	118,833	-	Blackwood, S	81,723	-
Bernard, R	100,004	-	Blagojevic, G	114,429	294
Berndt, L M	161,044	-	Blanco, J	84,478	-
Berrios, J	123,507	-	Blandino, R F	81,040	-
Bertolone, S	87,574	-	Blay, H S	97,333	9
Bethell, J T	140,509	-	Blount, J	150,677	625
Bevacqua, U	95,022	-	Blue, D	96,937	-
Beveridge, J	113,456	-	Blumenschein, L	78,120	-
Bevilacqua, A	85,648	-	Blyth, R	78,298	-
Bevilacqua, D	80,127	184	Boaz, R A	143,040	-
Bevilacqua, G	105,772	-	Boddeveld, R	92,839	-
Bevilacqua, S	124,745	1,216	Bodnar, D A	114,675	-
Beyer, C B	107,722	-	Bodo, M	79,607	-
Bhade, P	114,675	-	Boehm, L	75,001	-
Bhangu, B	93,274	2,391	Bogas, J	83,064	-
Bharaj, R	83,531	11	Bohorquez Valencia, J	113,330	294
Bhathena, A A	77,793	-	Boisclair, C D	143,246	-
Bhokanandh, S	122,413	158	Bolan, S M	170,682	-
Bhuiyan, M S	97,566	-	Boldt, J S	118,206	-
Bhullar, A	116,139	-	Boldt, T	156,852	-
Bhullar, A S	161,654	-	Boleak, D	123,597	15
Bhullar, G S	105,809	-	Bolina, S	94,438	-
Bi, W	80,850	-	Bonamis, I	79,704	13
Biagini, M N	120,998	1,913	Bond, Z	76,192	24
Bianchi, S	123,151	-	Bondar, J	87,162	-
Bibby, J	126,104	-	Bonderud, E	101,963	546
Bidese, L	103,592	246	Bonell, B L	99,007	-
Bidwell, M G	99,595	-	Bong, S	106,332	2,822

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Bonin, E	91,522	1	Briggs, B H	89,438	-
Bonner, R	108,047	-	Brill, T	77,455	181
Bonneville, G T	99,121	-	Briscoe, L J	118,114	716
Boonyaprasop, M	113,832	1,050	Brisson, C	105,622	12
Boote, R A	93,862	-	Broadbent, I	131,290	-
Bordeville, A	150,379	-	Brodie, J	173,766	1,903
Bordignon, A P	129,710	-	Brodziak, C A	154,656	-
Bordignon, D A	116,201	8	Brokenshire, B	115,324	-
Borromeo, A	87,853	-	Bromberger, T J	118,667	21
Borsa, J	118,206	-	Brooker, E	104,270	23
Borsa, J	118,206	-	Brooks, L	119,071	-
Borsoi, C	91,392	1,365	Brossard, J	129,175	1,365
Bortignon, B T	119,732	-	Brotzel, J	101,313	24
Boruck, R A	190,812	-	Broughton, M	78,888	375
Boscher, W	138,337	-	Brouillet, N	110,390	188
Boskic, B	178,538	-	Brouwer, M	143,169	716
Bosma, N RE	91,991	-	Brown, A	153,829	-
Bosnjak, J	108,967	-	Brown, L	92,019	-
Botero, S	98,131	131	Brown, L	154,821	-
Botsis, N	81,113	-	Brown, L S	104,631	53
Bottineau, M	88,863	-	Brown, M	119,898	1,345
Bouchir, J V	120,912	-	Brown, M	114,117	-
Bourdeaud'Huy, D	153,263	625	Brown, P	104,186	-
Bourdon, K J	80,513	-	Brown, S	168,707	986
Bourgeau, J	151,615	965	Brown, U	105,180	-
Bourke, M T	134,129	-	Browning, M	101,228	-
Bourne, T C	196,576	-	Brownlie, J D	107,897	-
Bourque, J	171,491	24	Broz, A G	101,657	-
Boutin, M	86,770	-	Bruce, K	118,984	-
Bower, A J	92,351	-	Bruce, P	131,296	-
Bowling, B	111,355	155	Bruchet, J	117,540	-
Bowling, J	86,001	-	Bruckmann, P M	80,775	-
Bowyer, M	99,956	160	Brunn, L	99,724	23
Boyce, D J	76,087	-	Brustolin, A	99,898	1,041
Boyd, J	131,296	-	Bryant, J A	189,279	-
Boyer, E JP	92,854	-	Bryant, M	180,621	5,456
Boynton, J A	76,090	-	Buchwald, J	91,171	-
Brach, J S	130,124	166	Buckham, B	129,353	-
Bradbury, C	119,858	1,029	Budau, R	106,742	-
Bradford, K	98,857	310	Buday, S	100,325	-
Bradley, G	102,085	43	Budd, J	124,919	170
Bradley, J O	138,740	-	Budzik, M S	131,296	326
Brake, C	80,239	-	Buksa, K	133,473	578
Brar, B	76,700	-	Bulic, V	91,005	-
Brar, G	145,490	1,508	Bull, S	84,502	-
Brar, J Y	136,371	-	Bulmer, A	79,904	326
Brar, T	84,964	-	Bunio, N	112,875	-
Brascia, A	131,161	-	Bunz, D W	145,797	-
Brasnett, T	137,748	-	Burant, B	88,404	126
Brennan, B	95,763	-	Burden, R W	160,913	-
Brennan, G	87,894	966	Buric, D	126,411	-
Breure, C J	149,227	-	Buric, I	115,945	2,643
Brideau, L D	118,842	-	Burke, D	122,999	4,459
Bridger, K R	150,502	-	Burke, T	85,959	5

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Burnett, B A	114,675	-	Carreiro, D E	80,074	-
Burnett, J	104,682	-	Carroll, M P	81,508	4
Burnett, J	78,160	-	Carson, J L	86,252	26
Burpee, H E	134,129	-	Carstairs, M	103,865	-
Burrero, A	165,941	168	Carter, C D	122,583	4,543
Burshtynski, C	115,484	-	Carter, S	97,080	29
Burton, J A	75,939	4	Carter, S E J	123,824	-
Busch, Y K	92,606	-	Cartlidge, J R	133,429	1,740
Bush, Z	75,208	-	Carvalho, N V	117,721	3,691
Butler, J	141,251	-	Casano, J W	124,862	-
Butschler, B	77,533	-	Cashato, A B	108,696	-
Butterworth, M	127,684	-	Cashin, K	137,313	-
Buttle, M	157,636	1,521	Casidy, B	85,718	-
Byma, W	123,833	-	Castillo Urena, M	118,840	-
Byrne, R	75,427	4	Castillo, A	75,548	-
Byrne, R	79,603	28	Castle, R H	84,587	-
Cabate, L	94,933	-	Castro, M	99,956	-
Cacos, D J	92,002	-	Catania, S	93,715	-
Caddell, T	123,151	-	Cates, J J	85,736	296
Cadlick, D	93,561	131	Catherall, R	105,484	616
Cahill, K	167,791	4,433	Cavaliere, R A	102,203	-
Cai, F	96,842	-	Cavasinni, S	96,106	1
Cairns, A	83,435	-	Cavill, S O	210,563	-
Caldwell, J	87,618	-	Cavrlj, A	106,104	306
Caley, D W	112,378	-	Celeste, C C I C	102,381	-
Calimente, J	99,521	5	Cen, K	110,710	4,796
Call, B J	150,999	-	Centeno, A	95,761	-
Callow, M	85,882	257	Ceolin, M	128,989	186
Cameron, B	128,594	-	Cerantola, M	179,226	-
Cameron, K K	82,139	-	Cerbon Castellanos, A	131,149	105
Cameron, R D	137,514	-	Cerminara, S	86,697	-
Cameron, R S	167,444	-	Cha, D	103,870	775
Cameron, S	100,532	132	Chabot, D J	126,389	-
Campbell, B	105,813	-	Chadwick, D	75,507	-
Campbell, I	138,448	761	Chalut, R	77,775	318
Campbell, I	121,144	-	Cham, K K Y	115,306	1,212
Campbell, S	77,129	-	Chamberlain, D A	81,053	-
Campeau, T	141,599	-	Chamberland, J	161,123	-
Campos, C M	93,674	-	Chambers, W	91,077	-
Canaday, M	154,410	170	Chami, B	106,925	3,430
Cantagallo, G	81,545	-	Chan Russell, A	118,617	-
Cao, T	103,535	1,040	Chan, A	136,309	797
Cap, T N	166,196	-	Chan, B	95,685	-
Caparas, R	109,381	8	Chan, C	120,975	-
Capolongo, P	107,722	-	Chan, C	109,729	-
Carabatsakis, J	107,248	458	Chan, C	109,920	14
Carhuaz Chavez, M	85,542	194	Chan, C L	92,440	-
Caringal, N S	99,080	-	Chan, C M K	92,035	-
Carino, N M	105,855	-	Chan, D	96,003	520
Carlile-Grubb, T	100,042	-	Chan, E	94,628	2,062
Carlson, J	124,101	-	Chan, F	102,038	-
Carmichael, T	106,074	292	Chan, H	117,874	-
Carmona, R	131,356	494	Chan, I	120,947	1,020
Carreira, M	75,476	59	Chan, J	123,917	832

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Chan, K	75,602	112	Chen, Z	79,097	546
Chan, K	85,200	-	Cheng, A	110,845	2,664
Chan, M	113,496	1,744	Cheng, A	168,669	2,692
Chan, P	86,828	-	Cheng, A	105,427	1,275
Chan, P	91,444	129	Cheng, C	82,714	-
Chan, R	101,606	1,155	Cheng, D	140,917	128
Chan, R B	77,200	-	Cheng, E	77,770	-
Chan, S	91,828	-	Cheng, G	215,036	131
Chan, T	77,380	-	Cheng, K K	115,511	-
Chan, T	89,790	-	Cheng, M TY	95,336	-
Chan, W	191,540	3,152	Cheng, P	77,863	1,601
Chan, Y	114,763	-	Cheng, P CP	134,115	482
Chand, R A	84,856	424	Cheng, S J	173,625	3,152
Chander, S	75,730	109	Cheng, T	92,089	195
Chandrasekara, P	75,025	-	Chera, S	140,712	-
Chaney, D	84,463	825	Chernikoff, F	181,194	-
Chang, A	82,820	32	Chernowas, B	87,648	17
Chang, J	91,125	8	Cherny, K	105,457	-
Chang, L	91,828	-	Chesterton, S P	85,992	43
Chang, N	92,338	-	Cheu, F TP	122,901	1,616
Chang, P	76,840	636	Cheung, B	137,539	121
Chang, R	85,776	546	Cheung, C	102,632	2,659
Chant, C	96,553	-	Cheung, D C	97,868	12
Chapman, E	116,238	4,327	Cheung, I	87,357	-
Chapman, T	101,064	-	Cheung, L	113,502	-
Charan, M	75,109	-	Cheung, P	75,563	-
Charbonneau, J	77,770	-	Cheung, R WH	177,868	5,387
Charleston, B BC	131,356	840	Cheung, S	97,347	-
Charpentier, A	131,356	546	Cheung, W	106,240	-
Chatrbahr, M	101,566	-	Chevrefils, M	134,409	-
Chattha, A	86,994	3,622	Chew, B A	88,201	-
Chau, A	93,697	54	Chew, S	133,648	191
Chau, S	85,469	-	Chhim, D	109,729	-
Chauo, P	131,296	546	Chi, P	172,827	-
Chavada, A	103,484	1,260	Chia, S	96,555	-
Cheema, H S	118,331	-	Chiang, C	83,462	-
Chelak, J J	122,552	879	Chima, P S	120,255	-
Chen, A	78,497	273	Chin, M	91,779	114
Chen, A	85,961	1,898	Chin, M	161,113	3,054
Chen, A	78,632	-	Chin, T	83,001	-
Chen, C	78,192	-	Chinembiri, F	171,600	-
Chen, G	96,060	760	Chinfen, S	92,677	1,613
Chen, G	131,961	-	Ching, J	89,124	-
Chen, H	99,956	1,365	Chirnside, A	76,295	-
Chen, H	96,196	-	Chisholm, A B	75,068	-
Chen, J	77,397	-	Chisholm, J	130,396	-
Chen, J	104,787	494	Chitrakar, S	81,895	109
Chen, K	114,174	-	Chiu, D Y	107,793	-
Chen, L	84,738	1,976	Chiu, H	114,728	1,198
Chen, M	154,256	-	Chiu, J	119,832	5,194
Chen, P	167,769	-	Chiu, J	76,877	563
Chen, T	135,759	-	Cho, E	134,129	499
Chen, T	99,956	-	Cho, F C	99,595	-
Chen, Y	99,387	-	Cho, G	107,985	400

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Cho, K	105,723	202	Clement, J	100,382	-
Chohan, P	103,545	-	Clements, D	186,940	3,152
Choi, N	87,015	-	Clevenger, B	115,748	1,831
Choi, V	86,881	1,996	Clewlow, G	125,527	-
Chomicki, B P	87,244	593	Clibbon, C JB	123,339	-
Chong, H HW	79,962	-	Clinaz, M S	151,102	-
Chong, P	114,675	-	Clironomos, G	88,285	329
Chong, T	114,270	-	Co, R	91,828	-
Chong, W	155,739	-	Coady, H	121,904	-
Choo, B	116,615	1,155	Coates, M S	81,006	-
Choquette, M	99,969	24	Coates, W	101,942	1,171
Chorney, R M	162,003	-	Cochrane, D	153,811	-
Chou, S	77,562	-	Coelho, C	147,547	1,716
Chou, W A	169,431	4,011	Coffey, N	98,620	-
Chow, C E	84,609	-	Coggles, D	94,499	435
Chow, D	100,992	6	Colbert, S	140,517	1,155
Chow, H	91,828	-	Coldwell, M	83,839	24
Chow, J	133,616	5,378	Cole, J H	114,859	2,109
Chow, J	99,329	-	Coleman, C	137,339	-
Chow, K	96,415	52	Collens, M	149,597	312
Chow, K	111,437	267	Collins Jr, J O	83,016	-
Chow, K	75,982	-	Collins, J O	122,019	-
Chow, L SY	132,234	788	Collins, J T	81,600	3,965
Chow, R	76,516	-	Collins, T	132,698	1,612
Chow, R H	84,607	-	Colobong, J	111,011	2,956
Chow, T	80,110	-	Con, H	85,531	3
Choy, A	90,635	364	Conger, T	92,485	109
Chretien, M	114,902	-	Conlan, G J	185,834	500
Christie, R P	89,577	-	Connell, F J	320,463	3,159
Christopherson, B	132,073	-	Connelly, P	81,007	-
Chu, T	134,179	286	Connelly, T	191,996	6,064
Chua, S N	83,117	985	Connolly, S D	90,824	-
Chui, T	86,115	1,040	Constable, K	131,851	764
Chung, L	97,836	-	Contini, D A	102,854	-
Chung, M	106,592	1,570	Contreras, F	106,618	1,916
Ciar, V	92,029	-	Cook, E	105,601	58
Ciarniello, M	88,070	31	Cook, G A	113,409	-
Ciccone, C	137,014	525	Cooke, B	150,136	-
Cigic, M	100,490	-	Cooke, R M	107,722	-
Clark, B	137,231	349	Coombs, T JT	79,066	-
Clark, B G	123,965	-	Cooper, T G	132,721	-
Clark, E	97,484	1,154	Cooper, A	77,770	23
Clark, E R	141,752	-	Cooper, T	101,972	-
Clark, G C	161,306	-	Copeland, D D	222,784	-
Clark, J	125,240	-	Coppin, A	97,629	-
Clark, R D	136,717	3,580	Corea, D	95,349	-
Clarke, A	94,847	-	Corey, K	111,009	788
Clarke, C	147,283	-	Coric, N V	75,221	-
Clarke, C A	168,476	-	Corlayrojas, N	146,628	-
Clarke, D S	94,229	-	Cornborough, A	79,191	-
Clarke, M	86,128	-	Coronado Cespedes, C	76,770	-
Clarke, W	151,449	-	Costantini, C	100,249	-
Clarkson, L	81,274	-	Cotiangco, M	84,191	-
Clausen, C E	119,330	5,918	Cottingham, M A	98,884	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Couto, D	76,256	-	Dara, N	77,427	-
Cowan, B J	107,939	-	Darling, P	131,175	1,103
Cowan, M	115,764	-	Darwent, C	144,513	1,416
Cowdell, S	110,103	(143)	Darwish, L	100,661	-
Cowin, D	77,149	-	Dasilva, D	86,725	-
Craig, C	86,530	-	Davidon, S	77,770	-
Craig, C	140,510	2,822	Davidson, C	133,293	1,412
Craig, S	77,298	-	Davidson, D R	181,346	168
Cranston, S	94,514	-	Davidson, K	78,707	-
Cranton, C	99,093	-	Davidson, S C	126,344	-
Craven, C T	102,814	-	Davies, B	89,972	-
Craven, L	152,719	-	Davies, B	145,996	-
Cravioto, R	149,978	2,728	Davies, S H	80,043	-
Cristales, K I	78,109	-	Davies, S R	177,214	-
Cronier, E JM	115,605	716	Davis, A	91,973	-
Cronin, J	99,696	205	Davis, J	127,294	478
Crowe, C	88,296	-	Davis, M	164,656	622
Cruz, C	100,170	103	Davis, M G	123,217	-
Cruz, G	81,328	-	Davison, J	78,189	114
Cu, C	82,730	125	Davison, K M	128,884	-
Cua, A	88,985	1,260	Dawkins, J E	164,422	300
Culbert, R E	146,372	-	Dawson, C D	87,759	290
Curley, D S	95,064	131	Dawson, R	83,551	-
Curran, E	91,828	-	Day, D	76,856	26
Currie, B	85,315	-	Day, W	143,708	-
Currie, B G	129,398	-	De Avila Wilton, M	118,042	-
Currie, D	132,543	-	De Castell, C	294,669	4,743
Currie, J	86,701	-	De Groot, P	86,241	197
Custodinho, J	92,629	-	De Jesus, J	76,448	12
Cvetkovic, Z	144,659	-	De Leeuw, L	117,214	546
Czene, P A	106,813	1,495	De Marchi, A E	128,577	-
Czeppel, A	178,112	12,125	De Matos, L A	93,819	-
Czerwinski, M	77,052	-	De Vall, J	99,306	1,050
Czypionka, H	99,595	-	De Villa, R M	85,296	-
Czyz, M	124,636	809	De Albuquerque, R	163,599	-
Da Silva, P	110,021	-	Deacon, R	147,338	-
Dacey, E	136,686	597	Deaconu, I	107,880	-
D'Adduzio, J	81,403	-	Dean, A S	102,472	-
D'Agostini, M	158,034	11	Deans, R C	142,270	-
Dahir, M	89,696	453	Dearing, C	100,185	47
Dailly, F	98,793	-	Deboer, S	100,608	263
Dale, S	92,778	326	Debray, E	86,749	593
Dales, B A	146,770	-	Dececco, R	81,915	-
Daley, T	118,974	3,504	Dediu, V	131,508	-
D'Ambrosio, A G	101,268	-	Dee, M J	115,633	-
Damiani, E	92,567	-	Dee, T P	144,537	-
Daminato, L L	145,168	-	Deer, K	108,583	-
Danay, B	82,910	-	Degan, M R	106,092	-
Danford, N	118,114	-	Degraaf, J	93,906	-
Dang, K	75,192	38	Dejong, U	119,623	829
Danieli, M	87,638	-	Dela Torre, R L	95,363	-
Danilkov, A	86,834	-	Delaney, E	85,972	1
Danyluk, A K	126,009	338	Delaurier, R	147,443	-
Daoust, L	126,470	4,929	Deleo, L	125,088	44

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Delf, R	79,734	-	Dinh, V	144,814	378
Deligero, E	119,348	-	Dinwoodie, B W	89,013	-
Delos Reyes, E	97,271	5,889	Dionisio, K B	79,492	-
Demers, J C	100,579	-	Ditchburn, G W	149,694	-
Dempsey, A	122,042	639	Ditrollo, A	94,070	-
Dempster, C	154,025	12,290	Dittrich, P	82,407	-
Dempster, C C	135,235	-	Dixon, I K	215,458	3,152
Deng, J	96,038	3,152	Dixon, R	114,675	-
Denholm, N	114,839	-	Dixon, V S	191,540	3,152
Dennis, G	80,136	437	Do, T	131,710	573
Deo, J K	84,666	723	Dobbie, A J	106,973	1
Der, K BL	131,296	546	Dobson, C G	134,129	-
Dermer, J	91,671	-	Dobud, M	98,874	-
Desanti, M A	148,350	1,613	Docherty, J	149,139	2,954
Deschenes, L F	120,028	-	Docherty, J A	103,420	-
Desjarlais, L	108,437	-	Dodd, C	157,275	1,719
Desrochers, M	145,753	-	Dodds, J	139,672	-
Dessureault, S M	104,945	250	Doel, R	131,296	2,888
Detienne, D	124,102	-	Doggett, S	144,695	-
Detina, R M	76,816	-	Doi, S	128,289	-
Devereaux, M	120,180	-	Doiron, Y	75,978	-
Devery, J	126,783	-	Dokter, T	95,845	350
Devlin, R	157,170	840	Dolan, A M	77,770	-
Dhaliwal, A	102,022	-	Doleman, D	164,567	19
Dhaliwal, B	110,489	-	Domaas, S	105,038	-
Dhaliwal, G	84,779	-	Domes, K	96,162	-
Dhaliwal, H	87,784	2,725	Dominguez, R	76,590	-
Dhaliwal, R	79,160	-	Dominiak, L	104,608	-
Dhanoa, S	131,296	6,353	Dommissie, M F	115,342	-
Dhesi, S	110,676	91	Don, A J	106,442	-
Dhillon, J	83,242	-	Donaghey-Antunes, S L	81,411	-
Dhillon, K	92,344	-	Donaldson, M TM	86,728	-
Dhillon, N	169,060	1,969	Donaldson, T J	131,256	-
Dhillon, R	124,158	-	Donaldson, T L	93,609	-
Dhindsa, J	86,931	-	Dong, C Y	128,775	2,585
Dhindsa, N	114,675	1,231	Dong, J	149,351	1,415
Dhinjal, B	92,162	-	Dong, L	136,020	51
D'Hoore, T S	93,417	1,526	Dong, T K	82,294	34
Dhugha, T S	75,380	-	Donnery, S	107,722	1,204
Di Fonzo, D	113,386	-	Dornbierer, A	132,100	5,300
Di Marco, P	112,873	-	Dosanjh, J	78,719	326
Di Spirito, D	92,020	1	Dosanjh, S	109,947	15
Diaz Haro, J	92,723	-	Dosen, S	97,584	-
Dick, S G	190,677	-	Dotto, L	97,687	1,051
Dickson, A A	141,356	328	Dotto, M	133,221	-
Dickson, B	92,800	-	Doucette, D C	86,269	169
Diewert, P	95,872	-	Douglas, J	93,415	-
Dighton, S N	180,237	127	Douglas, K AT	114,675	59
Digirolamo, M	86,891	-	Douglas, T	99,479	659
Dimitrov, M	110,053	546	Dow, K	135,154	378
Dineen, S	77,377	-	Downey, M	118,525	45
Ding, E	101,128	546	Draskovic, R	130,828	546
Dingwall, D	104,186	-	Dressel, E	95,984	1,264
Dingwall, G A	96,347	-	Drever, A J	98,958	114

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Drewitt, D M	108,217	-	Eguizabal, T	89,622	-
Dries, K	94,596	-	Ehl, N	85,245	1
Drost, S L	125,237	-	Eichhorst, W	114,675	-
Du Toit, D	108,307	-	Eidher, A	147,819	-
Du Toit, M	100,453	-	Einifar, M	101,851	-
Duan, Y	76,231	138	Ejorango, E	77,770	458
Dube, M	131,296	-	Eklund, D J	147,434	-
Dubrulle, P	84,623	-	Ekman, K	157,680	-
Ducharme, D	153,545	-	Elliott, M E	131,296	135
Duckworth, C M	96,489	59	Ellis, S	154,695	-
Dudley, D	82,462	-	Elliston, M B	99,772	-
Dufix, B	105,710	213	Embleton-Forrest, J	140,002	-
Dufour, V	113,066	175	Embley, E	141,843	1,407
Dugaro, S K	108,096	-	Enfeldt, M	217,895	1,282
Duggan, A P	144,719	-	Eng, C	92,477	-
Duifhuis, M	141,377	-	Eng, N	99,956	-
Dukay, C	117,155	-	Engineer, N	97,034	-
Duke, M E	77,119	-	Ennis, M E	80,290	554
Dumaliang, S J	81,825	-	Enright, D	121,826	-
Dunbar, D	77,691	-	Enright, P	131,285	1,409
Duncan, A J	128,329	-	Ens, A	77,805	31
Duncan, S	135,299	128	Epa, D	166,782	783
Duncan, T K	123,549	-	Erdman, S	118,270	-
Dunlop, E	136,391	1,129	Erfan, A	133,375	3,043
Dunn, W B	118,824	633	Erhart, T	95,506	-
Dunnet, M M	102,503	5,605	Erichsen, D	77,742	-
Dunse, A DJ	155,409	716	Erichsen, S	131,680	-
Durkin, C M	78,149	-	Erickson, D J	85,867	-
Durkin, J	77,805	-	Eriksson, O	103,485	-
Durnford, J M	144,513	-	Ervin, S	96,172	-
Duvochel, E	163,825	-	Espenhain, R M	130,917	-
Dwelle, S	93,980	251	Espina, M	81,484	27
Dyck, J P	119,000	175	Esposito, K	84,835	-
Dyck, M	105,180	546	Essinger, P	144,800	-
Dyck, S EP	151,615	24	Essinger, R	157,070	873
Dykes, T N	152,608	168	Estrin, K	95,467	-
Dykstra, J	87,116	-	Evans, J	195,538	2,163
Dyste, S	136,218	150	Evans, P	93,945	-
Easby, S K	107,722	-	Evans, R	167,631	2,835
Easingwood, M	118,378	-	Everall, S	82,391	-
Easton, D	86,505	-	Evers, S	82,432	-
Eccles, J	101,946	782	Eyerund, J	84,769	63
Eddy, R	99,992	-	Fabbiano, P M	93,784	-
Edgar, J	103,768	10,048	Faccio, R P	83,418	-
Edge, C A	142,506	-	Fahmi, T	84,336	1,353
Edmonds, R	118,825	-	Fahy, B R	135,070	-
Edwards, C	144,513	2,922	Falbo, T	127,537	-
Edwards, J H	88,713	-	Falconer, C	120,912	623
Edwards, P	90,633	-	Falkenhagen, W	105,798	17
Edwardsen, T	88,771	-	Faloon, K B	86,468	-
Edwardson, K	128,413	1,258	Faloure, A	118,709	-
Eenkooren, R	82,332	-	Fan, D	114,450	1,040
Egerton, D DE	96,744	-	Fan, E	99,437	-
Eghbal Akhlaghi, E	90,860	-	Fan, J	89,084	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Fan, R	99,322	769	Flintoff, M M	111,546	-
Fang, C	94,607	-	Flores, A	80,322	-
Fanning, P J	114,675	-	Flores, J	92,155	2,479
Fansega, B	96,609	1	Floris, J R	120,951	-
Fanzega, T	110,802	454	Flynn, J P	86,358	-
Faria, T	88,246	-	Foellmer, S	173,019	-
Farina, G	104,232	32	Fong, H	90,300	-
Farmand, S	95,763	326	Fong, J	75,983	9
Farrell, E M	97,084	-	Fong, J	77,810	58
Farrell, L	129,083	-	Fonseca Munoz, E	114,675	-
Faught, B	103,893	1,020	Fonseca, G	98,855	2,958
Fazekas, P	144,513	240	Fontaine, D J	125,964	-
Fee, C	75,550	-	Ford, A	114,518	-
Feeney, D	93,903	-	Ford, G	132,057	683
Fei, W	118,206	-	Ford, R	101,344	-
Feitsma, J K	132,712	-	Ford, T	96,916	14,630
Felder, R T	95,788	366	Fordham, L	97,091	-
Felgner, R	149,569	716	Forgie, S L	88,188	-
Felicio, C E	118,559	-	Formo, B DR	92,237	-
Felts, T JW	219,969	-	Forsyth, D	109,716	138
Feng, L	99,956	-	Forsythe, K R	119,260	563
Fenwick, E	170,443	-	Fortin, A	113,314	-
Ferguson, B	75,163	-	Fortney, J	79,156	-
Ferguson, D J	133,724	-	Foster, A	93,862	-
Fernandes, H JA	84,262	-	Foster, I	120,092	2,153
Fernandes, L	114,675	-	Foster, K	180,517	53
Fernandez, F	80,851	-	Foster, R L	87,258	-
Fernandez, J	95,825	-	Foster, R L	116,354	-
Fernandez-Garcia, J	118,358	1,815	Foster, S R	97,466	-
Fernquist, C D	82,533	-	Fouladianpour, P	108,082	-
Ferrante, M	125,971	568	Fox, P L	84,722	493
Ferreira, L CM	76,588	-	Fox, T J	84,888	9
Ferrer, J	113,386	683	Fraidenberguer, S	130,823	-
Ferris, D R	169,197	-	Francis, K	109,804	24
Ferris, K	169,392	-	Francisco, J	78,236	-
Field, T G	96,431	512	Frank, M	130,813	-
Filice, E	104,099	-	Franklin, E R	95,087	-
Filipek, J D	93,320	-	Franko, J	104,733	-
Finch, S G	105,879	-	Fraser, B	81,352	-
Fink, T	116,393	5,021	Fraser, K S	121,742	1,678
Finlayson, A	88,188	-	Fraser, S	130,823	41
Finley, D	203,432	3,152	Fredericksen, E	134,279	-
Finn, E S	103,731	28	Freeman, J C	118,206	-
Fischer, M	81,318	11	Freeman, S R	86,860	-
Fitzgerald, M	130,766	9,017	Frew, M	161,539	-
Fitzwalter, T	91,938	-	Friedman, S	108,627	-
Flatt, D	91,996	-	Friesen, J H	120,304	-
Fleck, C L	94,040	238	Friesen, K	160,144	-
Fleck, C R	158,048	716	Froehlich, N	163,042	1,712
Fleming, A	100,253	593	Fromberg, M	80,510	581
Fletcher, D	95,991	-	Frost, G W	143,492	-
Flett, R	77,372	-	Frost, J D	97,118	-
Fleury, C	92,156	131	Fry, K L	288,790	9,302
Flewin, Y	98,323	656	Fry, M T	85,855	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Fryer, J B	104,402	-	Gazzola, R A	94,819	-
Fu, B	167,987	2,025	Ge, W	131,296	1,262
Fu, H	104,099	33	Gee, R	86,828	-
Fu, T	99,956	-	Geelhoed, T	117,531	4,990
Fuego Gomez, B	78,263	-	Gelein, M	117,785	455
Fuentes, O	128,420	95	Gelsvik, C E	152,166	-
Fuller, J	75,418	-	Gemmill, K W	178,043	104
Fung, A	77,185	-	Genge, D M	127,303	-
Fung, M G	112,650	2,310	George, D	87,517	47
Fung, P	87,779	-	Gerber, C	75,689	-
Fung, V	97,823	3,054	Gerber, S	124,390	-
Furlong, T	87,406	-	German, A	77,540	-
Gable, A	91,441	966	Gerow, A M	103,117	-
Gach, K	85,466	-	Gerth, H M	87,348	-
Gadey, G	107,722	-	Getz, J	76,192	-
Gaertner, L	137,982	-	Geyer, S	122,133	1,040
Gagnon, P J	91,870	-	Ghafari, Y	83,672	3
Gahan, C M	97,811	3,823	Ghasemi, H	113,926	-
Galambos, J	118,206	562	Ghera, G S	118,206	-
Galanopoulos, A	77,802	400	Gherghinoiu, D	84,665	121
Galanopoulos, C	82,109	400	Ghoddosy, M	100,089	-
Galbraith, A	80,271	678	Ghuman, N	88,560	716
Galbraith, C A	124,865	-	Gibbs, A	137,652	309
Galindo, J M	146,164	-	Gibbs, M D	104,305	1,777
Gallagher, B	75,804	-	Gibeaux, M	82,479	181
Gallen, T L	118,206	-	Gibson, M	146,947	-
Gallina, F	92,723	-	Gibson, S	77,937	-
Gallo, S	83,909	-	Giesbrecht, B	89,935	-
Gallos, T	103,843	341	Gildersleeve, M	119,829	-
Gamblin, S	86,799	-	Gill, C K	179,651	-
Gan, A	81,307	-	Gill, D	126,056	128
Ganchar, D C M	160,900	625	Gill, G	126,825	-
Gandha, A K	198,768	3,058	Gill, H	153,625	-
Gandham, K	137,707	155	Gill, J	79,304	-
Gangnon, M N	78,783	326	Gill, J	114,844	-
Ganuelas, G	114,675	-	Gill, J	83,423	-
Gaos, D	154,113	-	Gill, M S	79,986	-
Garbe, J	93,193	-	Gill, R	116,111	716
Garcia, E	122,609	1,063	Gill, S	78,677	-
Gardner, M	113,350	-	Gill, S	75,555	94
Gardner, W M	140,013	-	Gillis, M J	148,953	-
Garguilo, E	104,755	22	Gillman, A R	134,225	756
Garrido Hernandez, E	86,890	-	Gilmore, S M	169,508	-
Garrison, D B	195,294	446	Gilmour, D	92,433	-
Garry, A	114,675	24	Gilmour, G B	78,035	-
Gartner, A	119,427	-	Girard, T	135,975	-
Gash, T	90,502	-	Girard, T	131,712	-
Gatley, R	97,412	8	Giuricich, K	88,151	-
Gatten, D L	110,281	-	Glass, R J	124,934	935
Gatus, M	81,659	-	Glichitch, T	85,288	-
Gaudet, G	96,058	-	Globe, T A	100,248	-
Gauthier, G J	156,394	-	Glover, C	98,702	-
Gavel, A	101,463	757	Glover, M	88,877	1,630
Gaviola, R	84,397	-	Glover, M	91,828	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Glowacz, K	144,727	-	Greenwood, A G	168,423	-
Glushko, R	87,036	-	Greenwood, J	162,811	180
Gobeil, P J	88,283	-	Greer, J C	173,290	-
Gobillot, J	141,525	-	Gregg, T	121,297	-
Godbersen, J	86,987	-	Gregory, A D	188,947	-
Goddard, S J	144,513	2,725	Gregory, J P	124,744	-
Goepel, D T	77,464	-	Gregory, K	106,816	-
Goh, B	124,072	871	Gregson, J E	131,296	389
Goh, Y	75,943	-	Greig, Z	110,421	9
Gohil, J	77,472	503	Greissel, M	151,031	-
Golden, C	75,613	-	Grewal, A	114,997	-
Goldsmith, S	198,698	2,739	Grewal, B G	117,234	-
Gomes, C	134,129	889	Grewal, B K	78,333	173
Gomes, E	140,782	188	Grewal, D	134,832	11,639
Gomez, R	83,500	-	Grewal, K	106,580	1,050
Gomm, M T	80,046	-	Grewal, P	175,423	1,358
Goncalves, D	88,903	-	Grewal, P	116,439	-
Gonsalves, D	126,661	150	Grieco, R	100,278	1
Gonzaga, D J	148,606	-	Grieve, A	131,925	29
Gonzaga, R	146,247	-	Griffin, W W	87,416	-
Gonzalez, D	77,403	60	Grimann, C	126,544	4,587
Gonzalez, J	108,818	-	Grimminck, P	150,388	-
Goodchild, J	152,142	-	Grimwood, B	143,178	-
Gooding, I	88,188	-	Groenewegen, A	178,154	385
Goodlad, J L	107,588	-	Groenewold, H A	166,898	-
Goranson, J	161,135	-	Grohmueller, H	126,591	-
Gordon, D	137,138	750	Grootendorst, E	155,206	9,319
Gordon, H M	151,615	278	Grottenberg, J	131,265	-
Gormick, J	140,604	-	Grover, R	144,629	1,246
Gornall, T	108,900	1,512	Grubb, K AE	192,669	3,152
Gorseth, N	153,936	498	Gsponer, D	112,201	33
Gosal, J	89,959	-	Gu, T	86,887	-
Gottfried, N L	132,348	-	Guan, W	82,551	876
Gould, B	127,944	546	Guenther, D	88,188	8
Goulet, M	167,927	-	Guerin, A A	84,454	-
Goulitchenko, A	130,754	-	Guerra, M C	129,400	738
Goundouvas, K	109,531	-	Guillaume, J	78,350	288
Goundouvas, K	95,763	-	Guilmant-Smith, G	106,591	6,429
Gowsell, B	86,457	31	Gulevich, R	136,400	-
Gram, Y	95,441	273	Gumley, P	105,541	994
Grant, L	77,691	374	Gunderson, J	107,349	-
Grant, L	96,027	36	Gunderson, M	80,202	-
Gray, J T	125,230	229	Guner, T	85,489	45
Gray, J W	183,165	1,542	Guns, M	144,202	-
Grazier, T	80,212	24	Gunster, N	125,064	-
Grazley, J	96,023	-	Gupta, A	138,056	1,252
Green, A	134,083	652	Guremel, I	101,512	-
Green, D RC	164,381	328	Gurniak, D	100,632	4,096
Green, M D	177,837	-	Gurniak, S	76,130	-
Green, R	95,446	-	Gurusamy, K	128,185	-
Greenberg, D J	126,203	-	Gurzhiy, A	107,425	550
Greenberg, J M	223,114	3,152	Gusic, B	147,469	1,066
Greentree, K	119,927	-	Gutierrez, D	90,531	716
Greenwood, A	104,086	427	Gutierrez, P A	86,579	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Guzzo, R	77,392	-	Hartnett, D D	86,721	-
Haapalainen, R	79,954	125	Hartwell, H	107,722	-
Haber, A	112,069	-	Hartwig, G	106,767	733
Hadden, W A	98,139	3,326	Harvey, A	75,518	-
Hagiwara, R M	171,621	572	Harvey, D	161,505	-
Haglund, C	78,682	-	Harvey, S A	144,781	-
Hajdu, S L	124,476	680	Haslett, K	76,642	-
Hakimi, S	78,400	5	Hassett, A D	132,100	-
Halait, D S	80,666	-	Hastie, P	79,010	-
Hales, J	95,431	-	Hastings, C	156,340	-
Hall, J B	77,770	-	Hastings, K	180,462	-
Hall, K	94,759	877	Hatchen, D T	87,314	-
Halldorson, J	91,110	473	Hatcher, M D	145,730	-
Haller, B F	122,332	-	Hatta, J Y	150,690	-
Hallgren, D	161,888	-	Hatton, R	101,980	-
Halliday, D	192,517	-	Havelaar, J	151,653	-
Halverson, M	156,645	1,152	Hawksbee, I	142,527	-
Halyk, M	109,258	1,143	Hawryluk, L	80,164	-
Hama, G	83,805	98	Hawthorne, M	89,990	1,640
Hamade, J	81,576	-	Hayes, R J	179,641	13,121
Hamilton, A	118,097	-	Hayne, K R	139,394	3,201
Hamilton, M	130,732	846	Hayre, D	148,799	-
Hammermeister, J	91,641	-	Hayre, R	110,174	1
Hammermeister, J	75,586	-	Hayward, D	133,533	1,336
Han, G	88,053	116	Healey, C	120,946	2,264
Han, H	94,801	814	Healy, T	197,494	2,889
Hanes, J	99,900	-	Heaney, S M	140,509	-
Hanggi, F	118,206	(121)	Hebert, J T	82,740	-
Hanley, B	130,816	716	Heer, J	124,448	-
Hansen, E	78,379	131	Hegedus, R S	145,335	-
Hansen, K	92,285	-	Heigh, J	75,776	-
Hansen, M	109,577	155	Heikkila, J	75,711	-
Hansen, M	114,872	656	Heinricks, S	113,345	604
Hansen, M	85,122	-	Heinz, D J	98,845	-
Hanson, L	95,722	-	Heitzman, M	93,532	-
Hanson, S	107,045	4,265	Helm, S	108,362	-
Harbun, N	120,600	-	Hemstalk, C	84,046	-
Hardie, C	133,853	-	Henderson, I J	101,706	-
Harju, P	87,393	-	Henderson, T	96,517	24
Harlos, R	90,853	-	Hendren, P	107,864	-
Harman, Q	78,824	-	Hendricks, C S	85,121	-
Harms, V	112,284	387	Hendrickson, A A	117,824	-
Harper, B	75,740	-	Hendrickson, S P	172,734	625
Harries, D	103,592	240	Henley, B	95,432	1,050
Harrington, C L	89,170	-	Hennesy, T	84,677	19
Harris, E	78,356	-	Hennings, A	77,249	-
Harris, K	83,733	-	Henriquez, J N	80,582	-
Harris, M	155,695	749	Henry, G	113,386	-
Harrison, C	80,293	54	Henry, M	146,414	1,126
Harrison, D	87,202	45	Henselmann, B	199,103	17,188
Harrison, R	117,752	9	Hensman, J M	83,219	16
Hart, A	107,722	-	Hensrud, C M	142,385	732
Hart, O	137,124	328	Heppner, T	154,446	4,423
Hartner, T M	105,894	50	Herbel , W A	99,114	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Herbert, C M	192,223	3,486	Hoogenraad, B	75,152	39
Heriot, J J	141,479	-	Hook, J	106,963	-
Hernandez, E	95,880	-	Hooper, A	96,769	890
Herrin, M D	114,675	-	Hooper, T	147,367	-
Heslop, M	161,392	3,857	Hooton, J	116,965	-
Hesse, B C	177,680	1,252	Hope, C G	120,685	128
Heuft, M	84,223	-	Horlacher, H	131,296	1,208
Hickey, B	93,111	-	Horn, K	139,045	-
Hicks, C	84,587	-	Horne, J	156,553	138
Hicks, R	131,091	546	Horne, M	148,355	5,506
Hicks, S	155,237	-	Horne, S	138,643	3,152
Hiebert, G J	165,667	-	Horner, W	79,007	11
Hiebert, K L	154,747	8	Hornvedt, M E	93,429	-
Higgins, C	114,429	1,760	Horsley, E	97,068	-
Higgins, D	162,259	493	Horvat, K	117,272	1,105
Hii, Y	120,395	-	Hosokawa, L	91,784	-
Hildebrandt, B D	125,299	546	Hou, M	150,960	-
Hildebrandt, E	113,628	-	Houghton, S	91,828	-
Hillmann, K	81,053	616	Houser, D	102,342	-
Hills, J A	85,840	270	Howardson, J R	116,129	-
Hilt, M	118,206	195	Howay, C	75,003	-
Hilton, M	131,879	-	Howden, M	153,368	-
Himmelman, E O	118,014	-	Howden, M L	97,012	-
Hinds, C	76,666	222	Howe, D G	108,583	28
Hipwell, R J	99,079	-	Howe, E	107,722	-
Hirakida, R	88,732	1,817	Howes, T W	201,484	-
Hirji, K	167,987	1,125	Hrushowy, N	191,540	10
Hirtle, L E	119,832	546	Hsieh, J	108,421	-
Hmaidan, M	81,088	-	Hsieh, K G	91,662	-
Hnilica, P	95,439	-	Hsieh, S	128,414	-
Ho, H	91,811	682	Hsieh, T T	147,879	-
Ho, M SY	102,993	433	Hsu, H	139,812	1,260
Ho, V	78,043	-	Hsu, L	90,753	-
Hoang, T A	79,996	-	Huang, A	99,380	-
Hobbis, L	144,157	625	Huang, B	133,761	-
Hobson, B K	79,020	872	Huang, H	100,366	330
Hodges, G H	136,196	1,453	Huang, J	98,725	-
Hodgson, K	131,356	-	Huang, J	90,958	34
Hoffman, G	112,254	3,680	Huang, K	85,786	2,745
Hoffmann, L M	132,415	-	Huang, M	76,697	-
Hogan, P	136,352	74	Huang, P	93,951	2,392
Hogarth, H	106,968	-	Huang, R	105,344	546
Hogg, G R	75,217	-	Huang, T	125,742	429
Hoikka, H	97,225	-	Huang, T	102,046	840
Hojjat, A	95,763	-	Huang, Y H	80,514	-
Holbrook, D	107,993	-	Huang, Z	80,948	-
Holdbak, N	81,095	-	Huber, B A	139,958	-
Holland, K L I	137,007	5,300	Huber, L	96,059	604
Holm, Q	92,217	1,214	Huber, P E	146,809	-
Holmes, A	118,545	332	Hudson, A	79,492	-
Holmstrom, N	85,558	-	Hudson, B	80,926	5
Hon, H	114,675	546	Hudson, T	124,950	167
Honan, D	107,722	-	Hufanda, A	94,955	-
Hood, J	76,200	-	Hughes, C	178,582	55

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Hughes, F	91,227	164	Isovic, S	99,210	-
Hui, D C	75,555	-	Ivall, J	127,202	-
Hui, V P	102,318	41	Jaaffer, I	77,908	-
Hui, W	104,570	-	Jacinto, A	88,891	-
Hulbert, J	117,514	3,693	Jackart, B	81,069	-
Humenny, K	79,925	24	Jackson, D L	109,994	-
Humenny, S W	170,009	-	Jackson, J T	174,174	-
Hummel, T C	108,334	-	Jackson, M J	117,694	11
Humphrey, R J	162,312	-	Jackson, O	145,753	350
Hundal, D	84,477	-	Jackson, S M	236,448	2,118
Hundal, G S	145,575	-	Jackson, T TD	105,644	-
Hung, B	95,035	-	Jacobson, R	90,789	24
Hunn, S	78,637	180	Jacques, N	80,296	-
Hunt, J	80,432	-	Jagodic, N	89,103	-
Hunt, J	98,079	-	Jakubczyk, J M	121,879	-
Hunter, J	85,322	-	Jakubec, J	147,374	-
Hurd, T C	144,209	-	James, J	148,090	-
Hurford, D M	96,656	-	James, P	137,569	-
Hurworth, N	84,656	-	James, R	77,303	411
Hurzin, W R	167,659	-	Jamil, H	106,781	-
Hussain, F	81,066	-	Janda, M	76,444	11
Huston, C	78,773	-	Jane, L	111,528	-
Hutchinson, K D	130,886	2,993	Jang, S	92,961	711
Huth, B A	109,277	-	Jankovic, Z	141,390	-
Hutton, R G	144,490	-	Janmohamed, J	133,697	861
Huynh, C	94,593	1,231	Janzen, C H	92,172	11
Hwang, I	122,853	-	Jardine-Olade, S	97,438	8
Hynes, M	93,682	-	Jasper, K	142,799	2,318
Iachetta, G	101,620	20	Javan, M	100,903	2,010
Iachetta, P	100,810	-	Javison, J A	101,620	1,115
Iacoe, C	131,296	2,832	Jawanda, H	133,271	-
Iacoe, S	138,092	152	Jawandha, A	77,268	-
Ibey, M	178,113	298	Jay, S	98,348	-
Ichiiwa, S	120,514	-	Jayaraman, L	98,968	-
Ieraci, A	77,538	-	Jean, C	136,465	114
Ignatyev, B	79,401	-	Jean, L	92,057	-
Iizuka-Mitchell, M	88,898	-	Jeffery, P	129,351	-
Imani, K	118,296	-	Jehman, D	102,812	122
Impey, P M	321,676	3,811	Jelic, E	103,592	-
Ince, E	110,758	-	Jellema, R	106,044	-
Ing, C	90,394	-	Jenkins, C J	101,002	-
Ingram, T	82,888	-	Jensen, S M	139,956	-
Innes, E	132,224	875	Jeon, E	91,966	-
Iosef, P	98,144	-	Jerkovic, M	120,445	-
Iradia, B	88,874	-	Jhajj, K J	118,709	2,776
Irasadurai, I	85,400	-	Ji, G	116,854	-
Irvine, M	148,095	646	Jiang, Y	119,058	378
Irvine, R	101,964	20	Jimenez, L	120,441	173
Irvine, T	116,179	4,687	Jin, J	109,817	-
Irwin, J T	112,565	1,747	Jin, Y	81,307	300
Isaac, K M	128,615	-	Jocius, S A	85,057	-
Isherwood, M B	116,524	-	Joe, C	109,670	-
Ishikawa, R NM	119,640	-	Joe, W	99,749	-
Islam, S	112,276	-	Johal, B	76,311	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Johannson, K	95,853	-	Kajevic, S	81,731	-
Johl, H	97,586	-	Kalkhoran, B	94,154	2,029
Johnson, A	82,723	-	Kallergis, C	77,677	-
Johnson, C	93,869	270	Kallweit-Graham, K	115,429	-
Johnson, D C	103,299	-	Kalsi, S S	92,261	-
Johnson, D E	139,239	-	Kam, V	109,134	1,040
Johnson, J	130,394	180	Kamath, S	77,215	-
Johnson, M	83,664	9	Kambeitz, A J	89,230	-
Johnson, R T	137,528	-	Kamer, T J	118,671	-
Johnson, T F	144,513	803	Kaminski, I D	136,413	-
Johnson, T N	91,220	-	Kaminski, M	77,770	-
Johnston, A	153,564	-	Kang, H	79,605	-
Johnston, D	91,164	893	Kang, H	76,904	-
Johnston, K R	80,941	-	Kang, H	82,670	-
Johnston, N K	90,007	-	Kang, J S	83,434	-
Johnstone, T	145,360	-	Kang, T	90,448	2,052
Jones, A HL	78,730	11	Kapadia, Y	87,809	-
Jones, C M	98,682	-	Kapoor, S	189,682	1,416
Jones, C W	104,362	-	Kaptein, M	84,561	-
Jones, D	125,220	425	Karabegovic, H	86,796	9
Jones, D R	129,352	-	Karami, N S	84,587	-
Jones, E	144,320	1,231	Karataruk, K	82,077	-
Jones, E	129,507	3,219	Karwat, M	154,708	-
Jones, G	93,050	5	Kassay, K V	80,344	240
Jones, J E	115,291	-	Kaur, H	110,341	-
Jones, K	132,211	-	Kawaguchi, K	92,494	-
Jones, K W	91,833	-	Kay, V R	81,132	-
Jones, M	101,661	1,253	Kaye, B W	148,107	-
Jones-Cox, H	118,206	-	Keats, J H	97,099	-
Jong, T YW	93,240	-	Keays, J	116,892	-
Jordan, B	129,119	2,418	Kee, W	99,589	-
Jordan, K G	92,836	-	Keegan, F	78,420	-
Jordan, M R	137,562	-	Keeler, J M	146,955	-
Jose, S	134,523	-	Keen, G W	117,556	-
Joseph, C	101,687	458	Keenan, L	77,770	-
Josin, M	136,769	5,918	Kefalas, K	100,074	-
Josok, D J	97,083	-	Keith, B	121,077	239
Joss, N	118,906	-	Keller, S C	76,554	-
Jotie, J	107,251	-	Kellett, B	91,828	-
Joulaee, M	83,049	-	Kellner, B W	163,615	-
Joyce, B	103,885	-	Kellock, S M	192,570	3,012
Jung, A A	113,175	4,235	Kelloway, K	97,625	-
Jung, C	99,976	-	Kelly, B	158,173	-
Jung, D	148,878	-	Kelly, C	96,105	1,530
Jung, D S	131,296	-	Kelly, C	98,448	2,164
Jung, I	110,496	827	Kelly, D	76,029	-
Jung, W K	104,946	-	Kelly, J	101,785	-
Juvik, J M	91,035	-	Kelly, J C	88,362	966
Kader, M	95,900	-	Kelly, K M	116,891	-
Kadomoto Inomata, F	91,302	8	Kelly, L CM	97,822	-
Kagel, T	110,281	389	Kendall, P N	124,095	2,452
Kai, Y	99,893	-	Kennedy, G	97,656	-
Kaila, A	103,794	-	Kennedy, K	171,477	8,863
Kailey, S S	138,230	5,899	Kennett, B	101,248	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Kennett, B	83,193	5	Ko, M	100,459	-
Kenny, D A	88,868	3	Ko, N	92,115	-
Kenny, E	114,675	1,050	Kobayashi, H	108,255	383
Kent, S	103,022	-	Koch, S	110,170	1,184
Keremidschieff, M A	133,860	15	Kochhar, S	90,964	-
Kerstetter, A	94,285	-	Kocmaruk, J	80,299	233
Keshtkaran, P	116,730	687	Koep, M	104,099	-
Kettmann, K	104,792	-	Kohansal, M	81,307	1,253
Kevlahan, C	104,099	-	Kokubo, M A	76,133	9
Keys, A	79,801	-	Kolakovic, A J	126,851	-
Khabra, J	100,286	-	Komiya, A	86,668	-
Khan, A	101,502	-	Komiya, K D	91,884	-
Khan, H	105,386	691	Konakh, A	93,475	-
Khella, H	143,452	27	Kong, C	131,296	1,334
Kheyri, J	112,150	-	Kong, Q	104,077	180
Khong, W	142,117	-	Kong, S P	157,997	-
Kielan, T	185,064	-	Konopacki, T G	88,565	114
Kift, J	76,759	268	Konowalchuk, W L	133,606	2,125
Kilfoil, C D	130,163	-	Koo, D	191,674	3,152
Kilpatrick, B E	93,331	131	Koo, V	128,775	-
Kim, C	91,442	593	Kopchia, J	131,352	-
Kim, D	91,828	-	Kopy, V P	99,595	-
Kim, E	108,597	6,338	Kordmahalleh, M	116,706	-
Kim, K	104,186	-	Koren, J	87,294	31
Kim, L	76,255	-	Kornberger, B T	128,428	-
Kim, Y	107,390	546	Korpan, S	145,296	1,152
King, C A J	106,257	-	Korstrom, D	161,199	-
King, J	83,498	1	Koscielski, J	124,538	116
King, L	138,958	-	Koshimura, M	107,574	-
King, R J	92,188	-	Kosmak, M	131,332	368
King, R M	104,703	21	Kounalakis, E	76,787	-
King, T	100,129	-	Kovacic, S	103,420	96
King, V	89,646	-	Kowalyk, L	75,302	-
Kingdon, A	86,680	263	Krabbenhof, L	79,282	86
Kinley, R	151,228	-	Kramer, L	133,834	-
Kirby, D C	140,509	1,411	Krilic, M	134,877	19
Kirincic, D J	145,966	625	Kripps, S	104,099	310
Kirincic, S L	147,255	625	Krishnamoorthy, K	106,803	-
Kitchener, R G	154,002	-	Kristensen, J	87,034	-
Klassen, N	108,583	3,629	Kroeker, J	97,526	-
Klassen, S	184,147	-	Kromm, M R	77,218	467
Klein, A	110,413	-	Krsteva, E	149,289	1,166
Klein, D	106,173	546	Krueger, G A	174,174	3,360
Klein, K B	79,799	-	Krueger, P W	121,246	-
Kleindienst, K	156,291	-	Kuang, Y	116,637	1,177
Klemionek, B	140,808	-	Kuechler, W P	123,774	-
Kler, K S	103,315	457	Kuenzig, J Q	117,029	-
Kliner, D	78,792	326	Kukreja, B	93,055	561
Kloepper, K	81,827	-	Kulchyski, J L	76,623	1,519
Knezevic, N	132,889	-	Kulhanek, P	122,673	-
Knight, C	200,766	5,792	Kulic, D	75,030	-
Knoll, M J	118,667	-	Kulyk, A	76,774	-
Knudsen, T	91,164	25	Kumar, A	99,539	1,291
Knudson, K A	113,462	-	Kumar, R	103,974	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Kumar, T	114,675	-	Langland, H	114,675	24
Kundarewich, K	157,873	-	Lanigan, S P	139,507	-
Kung, A	110,253	625	Lao, A	106,392	1,696
Kung, N	132,171	1,328	Lao, D	118,771	2,399
Kuo, Y S	124,497	-	Lapointe, R	95,894	-
Kuramoto, R	99,956	-	Larigakis, M	97,391	3,577
Kursar, R A	212,139	-	Larijani, A	78,593	-
Kushner, E	86,710	31	Larsen, J	107,729	1,412
Kusmuk, B	131,119	1,380	Larson, M	77,702	-
Kutin, K	87,158	1,160	Larson, R	86,509	-
Kuva, L	124,428	-	Lashin, A	131,424	-
Kuyer, T	131,085	-	Lasocha, A	113,024	364
Kuzmanoska, B	114,675	-	Lateva, M	79,158	-
Kwan, K	91,828	-	Latimer, T	134,888	732
Kwan, V K	80,584	12	Latta, J P	179,002	-
Kwok, H I	84,594	-	Lau, A	109,375	-
Kyllo, D	88,125	-	Lau, A	92,713	957
Labahn, S	94,703	1,187	Lau, C	76,748	-
Lacaria, A	91,743	966	Lau, C SY	134,133	2,910
Laclaire, L L	311,178	4,177	Lau, D	91,990	-
Ladbrook, W D	147,424	-	Lau, E	119,860	1,281
Laforest, R E	97,410	-	Lau, J	146,740	543
Lafrance, D	86,881	794	Lau, J	94,883	2,420
Lafreniere, R D	85,890	-	Lau, K	138,308	-
Lagerquist, D	141,279	-	Lau, K	151,615	704
Laghan, E R	90,368	-	Lau, M	92,508	1,155
Lai, C	147,691	7,875	Lau, N	100,973	-
Lai, J	99,070	-	Lau, P	134,238	5
Lai, K E	113,842	73	Laughlin, T	118,095	-
Lai, P	88,248	-	Lauten, L	99,781	-
Lal, J	75,195	-	Lauzon, R	134,779	-
Lam, A	153,511	-	Laverock, J A	145,275	5,300
Lam, C	121,846	-	Lavery, B A	119,197	716
Lam, J	88,188	-	Lavine, V	93,257	783
Lam, M L	169,335	704	Lavoie, H	93,344	-
Lam, T	99,595	-	Law, A H	294,327	2,878
Lam, T	101,028	23	Lawley, S PG	113,297	-
Lam, V	82,126	-	Lawlor, K J	93,947	-
Lamb, T	127,215	-	Lawlor, T	106,417	378
Lambert, K M	111,703	-	Lawrence, E	99,615	9
Lambertson, K	118,826	2,839	Lawson, J D	124,354	-
Lamont, J A	191,540	3,152	Lax, L	137,953	-
Lancaster, J G	195,088	3,152	Lay, J	149,121	-
Land, J M	153,524	183	Le Clair, J N	80,389	-
Landels, B A	145,698	13	Le, H	105,572	777
Landes, R	156,309	-	Le, S	105,568	-
Landry, L	105,988	1,838	Le, V	78,154	-
Landsiedel, S	149,719	-	Leadbetter, L M	88,188	-
Lane, A D	77,085	71	Leard, J	111,942	239
Lang, L	104,186	387	Leblanc, R	198,596	3,152
Lang, M	123,971	657	Leckovic, K	83,873	-
Langan, K	101,467	-	Ledo, G	76,924	-
Langan, T	84,752	-	Ledsham, K	84,865	-
Langevin, D O	82,714	-	Lee Hunt, M	123,545	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Lee, A	118,214	-	Leong, S C	101,256	24
Lee, A	84,621	-	Leopold, D	128,500	-
Lee, A E	123,459	240	Lepard, K	114,514	163
Lee, C	152,128	-	Lepore, O S	163,981	6,026
Lee, C	119,337	-	Lepore, P	91,863	-
Lee, C	112,784	-	Lepore, R	97,183	-
Lee, C K	131,296	203	Lepps, E A	153,792	1,078
Lee, C W	99,956	-	Lessard, S J	151,007	-
Lee, D	92,643	-	Letourneux, F	192,951	3,152
Lee, D	81,040	-	Leung, A	100,100	1,828
Lee, D	88,288	-	Leung, A	96,242	-
Lee, D	131,393	-	Leung, A	107,722	-
Lee, D I	91,828	-	Leung, A M	131,492	2,310
Lee, E	95,475	683	Leung, B	105,056	-
Lee, E W H	131,125	808	Leung, C	99,399	520
Lee, H	118,206	-	Leung, C	111,106	-
Lee, H	96,979	-	Leung, D	167,988	501
Lee, J	135,018	247	Leung, D E	124,984	799
Lee, J	78,274	-	Leung, G	80,185	135
Lee, J	116,594	-	Leung, J	106,255	1,050
Lee, J	81,997	1,314	Leung, K	154,448	-
Lee, J	103,260	24	Leung, L	108,828	1,231
Lee, J	119,640	-	Leung, R YM	91,606	-
Lee, J W	148,773	1,066	Leung, T	125,527	-
Lee, K	80,202	12	Levesque, N	82,728	-
Lee, K	95,068	1,245	Levesque, N P	123,555	-
Lee, L	139,462	60	Levesque, W	82,333	473
Lee, M	158,625	-	Levitt, K R	319,394	2,129
Lee, M	135,670	683	Levy, S	118,206	3,101
Lee, N	114,675	-	Lewis, A	114,146	-
Lee, R	75,517	-	Lewis, A	140,675	327
Lee, S	144,965	1,336	Lewis, D	118,266	-
Lee, S	95,477	155	Lewis, K L	132,947	50
Lee, S A	145,744	1,219	Lewis, S G	81,649	-
Lee, T	131,453	704	Li, C	110,111	641
Lee, W	100,948	-	Li, D	198,596	1,942
Lee, Y	94,719	735	Li, E P	123,595	-
Lee, Y	96,142	840	Li, F	76,835	-
Leeper, J	133,154	-	Li, G	100,769	-
Lees, K A	146,377	-	Li, H	80,983	26
Lefkowitz, B	115,161	-	Li, J	88,188	-
Lehal, A	103,954	240	Li, J	113,272	546
Lehwald, E A	132,512	-	Li, K	99,931	-
Lehwald, K	136,817	4,543	Li, M	144,513	3,911
Lehwald, M A	144,808	-	Li, N	119,741	2,281
Leibel, B B	157,644	168	Li, P	81,040	-
Lemire, M	153,210	-	Li, P	82,230	9
Lemire, P	138,028	-	Li, P	93,044	-
Lemire, T	121,492	-	Li, S	124,753	840
Lenkevitch, E	108,252	5	Li, T	131,047	1,040
Leo, B A	81,049	299	Liang, J T	147,054	-
Leonard, B	82,666	-	Liang, K	198,596	3,399
Leonard, N	92,565	-	Liang, V	81,086	418
Leonard, W	75,015	-	Liao, C	100,064	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Liao, C	153,106	1,775	Lorimer, J	93,236	750
Libardo, P	127,025	1,357	Loughrey, A	95,681	-
Libby, L D	101,923	4,105	Louie, A	100,648	-
Liddle, A	104,229	998	Louie, D L	108,313	966
Liebel, K	96,621	125	Louie, K	78,070	689
Liggat, M J	128,757	-	Louie, V	104,010	109
Lim, H	85,001	-	Loukidis, G	76,096	65
Lin, F	116,824	1,619	Love, M	83,409	-
Lin, H	78,217	-	Love, S	90,572	-
Lin, K	114,281	-	Loverin, D	169,102	-
Lin, T	83,063	-	Low, L L	104,186	1,285
Linehan, M M	135,254	-	Lowe, C	88,321	62
Ling, T	81,330	-	Lowe, R	76,938	-
Linley, B	77,646	-	Lowood, J	95,783	-
Linwood, D	81,313	852	Lowry, S	144,265	1,417
Lipinski, B	85,614	-	Lozon, J	115,748	328
Lipinski, M D	91,681	-	Lu, G	103,512	-
Lippucci, V GA	103,515	305	Lu, J	90,826	173
Lisovskiy, V	107,733	551	Lu, K	126,604	175
Liu, C	75,781	-	Lu, Z	108,632	354
Liu, G	103,065	-	Lu, Z	92,739	-
Liu, G	103,643	-	Lubwama, S	88,690	3
Liu, J	90,590	-	Lucas, T	154,370	-
Liu, N	105,182	-	Lucertini, S	76,085	-
Liu, S	87,475	-	Lue, N	191,540	2,279
Liu, X	100,650	-	Lui, A J	98,803	2
Liu, Y	77,182	-	Lui, E	97,156	-
Liu, Y	88,798	531	Lui, J	80,149	-
Liu, Y	75,400	847	Lui, J	85,334	4,753
Livland, A	120,551	239	Luick, D	137,632	3,518
Llagas, J	92,029	-	Luk, J	77,251	-
Llewellyn, C R	139,718	-	Lukes, R	148,487	539
Lo, B	127,932	1,050	Lulic, D	115,205	26
Lo, D	105,811	2	Lulic, N A	76,732	-
Lo, D	104,319	41	Lum, C D	119,281	1,149
Lo, J	95,763	520	Lum, M	99,957	-
Lo, N	125,609	-	Lum, W	81,222	-
Lobban, L A	87,725	293	Lum, W	114,675	-
Lock, S Y	79,907	32	Lumagbas, C	109,805	-
Lockwood, C	96,661	-	Lund, G	94,950	-
Logan, J J	190,454	-	Lunghamer, D L	105,829	-
Logtenberg, M	110,495	673	Luong, T	95,510	-
Lohrasebi Peydeh, A	77,649	-	Lupick, D	97,844	1,293
Lone, S	92,152	158	Lupo, M	81,803	-
Loney, E	107,722	-	Lushnikova, A	106,602	-
Long, M	138,577	1,029	Lusted, M T	159,351	-
Long, T	77,691	-	Lutz, B J	86,334	-
Longpre, S	75,470	931	Lyall, G	125,007	4,543
Look, E	91,619	9	Lynch, J	132,899	128
Lopes, A	98,651	-	Lynch, S W	147,923	-
Lopes, M	91,828	1,026	Lynden, J	77,032	-
Lopez Garcia, C	114,675	91	Lyons, D R	179,194	-
Lopez, B	86,198	-	Lypkie, J GJ	108,650	28
Lorimer, C	131,732	-	Ma, A	92,631	15

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Ma, B	114,115	13	Magnusson, R	145,014	-
Ma, C	114,675	546	Magtoto, J	106,388	-
Ma, H	139,951	3,241	Mah, A E	76,114	-
Ma, L YS	75,225	347	Mah, C	100,771	109
Ma, N	79,282	-	Mah, F	108,145	494
Ma, Q	102,754	24	Mah, H H	103,413	246
MacAulay, C M	139,264	16	Mah, J	149,053	-
MacCallum, M	144,513	43	Mah, M	81,161	-
MacCubbin, C	111,648	470	Mah, T	119,555	1,276
MacDonald, E	111,835	473	Mahpour, H	91,828	-
MacDonald, R	116,511	-	Makarewicz, A R	105,238	-
MacDonald, S	115,718	-	Malabuyoc, J	157,874	716
MacDonald, S	108,696	-	Malcom, J	133,076	-
MacDonald, S	88,354	263	Malczyk, A	131,296	100
MacDonald, T	151,140	-	Malis, I	147,835	85
MacDonell, J J	76,609	263	Mall, J	76,774	-
MacDonell, M C	287,038	4,189	Malla, S	100,605	-
MacDougall, K	117,833	5	Mallen, M	134,563	5,286
MacEdo, L M	82,317	473	Maloney, C	88,676	-
MacGillivray, B G	157,091	168	Malyon, G	82,368	12
MacGregor, R S	133,779	-	Manarin, D J	140,278	899
MacHado, J M	144,352	-	Man-Bourdon, A C	113,407	488
MacInnes, J I	144,013	-	Maness, A	104,117	-
MacIntosh, C	114,052	-	Manfre, L	79,534	28
MacIntyre, J	100,849	-	Mangat, G	79,705	-
MacIver, J	107,722	-	Mangat, R	167,819	-
Mack, T K	174,683	5,780	Maniotakis, G	134,811	-
MacKay, G	144,513	627	Mankoo, H	87,819	-
MacKenzie, A Y	141,080	-	Mann, K S	112,261	-
MacKey, B A	124,448	2,418	Manning, W C	117,397	-
MacKey-Murdock, J	131,165	2	Mantas, J	119,832	-
MacKichan, M	96,530	-	Manyk, B	165,383	-
MacKichan, S	184,133	-	Mao, J	94,772	-
MacKie, D E	150,337	-	Mao, Y	113,894	54
MacKie, I N	107,722	-	Mar, M H	118,532	-
MacKillican, D J	83,207	-	Marano, C	75,129	-
MacKinnon, S	93,615	649	Marchant, K R	111,322	259
MacLang, D	131,112	546	Marchetta, M	84,632	1,178
MacLean, J	164,093	1,055	Marcoux, L JG	108,615	-
MacLeod, R	100,806	54	Marette, S	88,912	-
MacLeod, T M	144,581	-	Marineau, G S	144,196	-
MacNeil, R	103,617	240	Maritz, B	90,913	-
MacPhee, I	118,268	71	Marko, K	77,065	-
MacPherson, M	79,193	-	Markovic, M	91,828	-
MacRae, M	75,485	-	Markovic, Z G	157,275	441
MacRae, T	128,974	4,472	Marley, E	199,515	-
MacRitchie, M A	92,988	-	Marohn, G K	195,416	7,854
Madden, A	88,764	-	Marom, O	86,252	833
Maddison, J	90,511	-	Marousek, M	128,961	1,315
Madsen, S	95,763	-	Marquardt, D	141,715	-
Maffei, D C	176,877	-	Marrello, A	125,062	-
Magana Gonzalez, J	78,008	-	Marriott, P	118,206	1,416
Maglanque, H	88,306	63	Marsh, B	107,722	-
Magno, A	104,159	-	Marsh, R J	139,430	328

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Marshall, E	82,647	175	McCallum, D	81,080	3
Marshall, G	95,763	-	McCarron, M J	78,978	-
Marshall, K J	113,580	-	McCarthy, J	120,034	1,039
Marshall, T	78,951	4	McCarthy, P	107,349	288
Martel, M	90,274	4	McCarthy, R D	84,971	-
Martin, A	97,950	200	McCash, M	153,316	168
Martin, F	102,246	24	McCaskill, R	80,708	-
Martin, L	93,687	91	McCaw, A G	97,371	-
Martin, M	141,251	-	McColl, R	80,737	-
Martin, M	96,176	-	McConnell, R L	118,608	-
Martinez, S	119,839	21	McCormick, L	131,097	-
Martychina, O	94,911	1,260	McCreary, K	130,127	546
Marwah, J	118,141	199	McCreath, K L	123,175	-
Marzin, M	168,007	2,843	McCurdy, A	191,540	-
Masangane, S	122,151	-	McDermott, J	178,786	1,087
Mashruwala, M	116,854	-	McDonald, A	81,411	-
Mason, E	105,974	3,089	McDonald, B A	115,923	303
Mason, R	89,955	-	McDonald, E	169,802	5,486
Massey, C R	166,353	-	McDonald, G	131,383	467
Massey, J D	115,632	-	McDonald, K	83,822	-
Masters, C L	134,129	1,650	McDonnell, B	147,626	-
Mastromonaco, A	95,868	-	McDougall, C	92,776	642
Mastropasqua Rebello, R	79,295	-	McEachern, S A	134,747	-
Mate, C	92,131	-	McElroy, C	81,495	31
Mate, T	104,186	-	McElroy, F R	85,315	-
Mathar, S	120,734	-	McFarland, R	123,149	597
Matharoo, G	100,091	-	McGillivray, L	115,574	1,950
Matharu, U	166,403	840	McGinley, E M	112,470	1,261
Mathe, R	77,393	-	McGinty, C	152,309	-
Matheson, A	78,167	-	McGowan, B D	107,722	-
Matheson, N	118,005	-	McGrath, R G	89,923	-
Mathur, N	133,743	-	McGregor, J	123,937	-
Matinde, M	79,030	-	McGrory, B	125,904	1,155
Matricardi, C	91,828	-	McGuire, T	75,179	-
Matsuda, G T	108,395	908	McIlwraith-Black, A	79,655	668
Mattarollo, S	101,228	-	McIntosh, D	115,636	617
Matterson, A	153,254	-	McIntosh, S I	87,470	-
Matthews, L	146,395	2,833	McIntyre, L A	78,615	-
Mattison, K	75,857	-	McIntyre, Z	97,530	-
Mauboules, A	133,828	391	McIvor, G	78,674	-
Mauboules, C	186,434	962	McKay, D	158,645	338
Maurus, N	118,219	795	McKenna, E	96,785	-
Maxwell, G	111,865	505	McKenzie, A	132,034	614
May, K A	100,307	-	McKeown, P J	147,278	-
Mazer, K	93,046	-	McKibben, S	120,289	-
Mazurek, R M	132,767	-	McKimm, C	131,296	-
Mazza, M	78,836	1	McKinnon, R L	146,352	-
Mazza, S	75,525	-	McKinnon, T M	120,493	-
Mazzocchio, F	84,349	131	McKnight, J	90,316	-
McArter, C G	83,019	-	McLachrie, R M	120,600	-
McArthur, J F	88,234	-	McLaren, C F	124,899	-
McAuley, J E	119,736	1,264	McLean, A	80,613	19
McAuley, R	135,249	-	McLellan, M A	137,632	-
McCall, M	140,509	546	McLellan, S	77,791	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
McLennan, J	114,735	546	Merrill, C	140,524	-
McLennan, R	131,296	878	Merz, M R	113,571	-
McLeod, J D	149,165	2,106	Messenger, J	94,974	-
McLeod, R	103,592	-	Messam, E	76,100	-
McLeod, T M	90,252	250	Methorst, H	137,128	-
McLoughlin, J	120,849	-	Mezzomo, F	86,227	473
McMahon, M C	91,773	8	Mgeni, C	96,839	-
McManus, J	113,704	2,473	Michaud, J M	191,540	3,152
McManus, P	125,383	1,122	Micheli, P L	90,159	-
McMath, H	129,670	-	Middleton, S	127,925	1,189
McMillan, J T	149,833	374	Mikitka, J A	118,224	-
McMillan, S	151,534	-	Mikkelsen, R S	123,223	4,543
McMillan, S	87,492	-	Miklausic, M	100,742	-
McMillan, T	104,878	155	Miles, J S	101,631	-
McMillen, J NP	105,395	1,397	Millar, S T	144,618	-
McMullan, R F	173,799	3,152	Miller, B	123,385	-
McNabb, M F	88,539	-	Miller, C	168,086	9,285
McNeil, R G	86,568	-	Miller, J	78,819	24
McNeill, Y	182,727	910	Miller, J	89,066	453
McNutt, R	191,632	1,150	Miller, K	123,989	-
McPherson, N	93,870	2,286	Miller, K C	103,539	-
McPherson, T	100,121	546	Miller, M J	76,246	-
McPhillips, S	133,442	-	Milligan, S	76,337	319
McQuaid, S R	102,474	-	Millman, T	81,032	1,490
McQuarrie, J	153,709	-	Mills, S	96,128	-
McQueen, M CH	100,090	-	Min, H	101,163	2,888
McQuillan, R	98,098	189	Mineer, J	150,088	-
McRae, A LA	101,973	-	Mineo, R	79,490	263
McRae, D RW	77,646	-	Minhas, S	80,467	-
McRae-Smith, A B	120,533	-	Mirza, F	131,296	2,559
McTavish-Wisden, O	79,808	463	Misci, M	98,077	966
Mead-Fox, N	111,163	1,785	Misiak, A	100,058	582
Meaker, T S	124,000	-	Missick, A A	85,567	-
Mecar, M	91,828	-	Mital, E	180,588	4,089
Medwid, G R	107,687	-	Mitchell, A	104,664	842
Meers, D A	177,835	3,983	Mitchell, A L	99,956	1,822
Meersseman, M R	77,166	-	Mitchell, D	109,540	-
Mehat, M SM	83,659	-	Mitchell, J	127,728	-
Mehay, K	149,898	-	Mitu, M	75,515	-
Mei, J	102,772	1,265	Miyaji, K	169,060	668
Mele, S	160,730	853	Miyata, L	98,934	-
Melles, B	148,007	2,029	Mocharski, M R	103,974	1,769
Melville, B J	126,094	-	Mochizuki, G E	118,894	-
Mendis, D	75,448	931	Mochrie, P R	364,873	2,770
Mendoza, F	91,119	583	Mogerman, O	157,005	3,230
Meneghello, T	91,122	883	Mohamed, A	92,511	9
Menjivar Guardado, J S	88,549	697	Mohan, S	80,896	-
Menjivar Soriano, M	76,435	-	Moir, R C	112,242	-
Mennigke, L	79,431	278	Mok, C	100,036	-
Mercer, S	149,545	-	Molendijk, D C	100,553	-
Merchant, A	107,377	546	Molina, D	76,732	-
Mercy, L	92,196	-	Molina, M A	87,192	-
Meredith, K R	75,394	-	Molley, A D	75,562	-
Merkins, P	84,587	13	Mollica, S N	107,023	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Molzahn, J	88,039	-	Mulcahy, J	194,365	3,036
Montemayor, M A	75,813	2,075	Mulhall, S	121,278	-
Montuelle, C	85,649	23	Mulji, K	191,540	845
Moody, J	127,794	-	Muller, W	80,093	-
Moor, M	77,770	-	Mulligan, D	80,926	2,264
Moore, C	81,964	-	Mulligan, R	142,199	25
Moore, D P	106,384	-	Munro, K	76,046	24
Moore, G	117,649	-	Munro, T	109,737	-
Moore, J R	98,525	-	Murakami, M	117,061	-
Moore, K	98,928	363	Murphy, G	164,299	-
Moore, P M	179,761	-	Murphy, K D	149,488	-
Moore, T D	198,840	10,994	Murphy, M	109,401	-
Moors, A D	116,986	1,084	Murray, B R	171,762	168
Moosang, F	98,521	-	Murray, C	105,199	342
Moran, G	124,080	328	Murray, G	217,755	1,942
Moreau, J C	103,168	-	Murray, W R	108,619	578
Morgan, B	116,898	-	Murru, D	143,328	1,098
Morgan, D	149,633	-	Murtagh, C J	101,840	-
Morgan, P A	78,538	9	Musavi, S	86,366	12
Morin, P A	184,034	625	Musslick, H	100,767	2,323
Morishita, L	104,112	836	Mydansky, D	75,372	-
Morphy, M	94,821	2,588	Mydske, R	78,653	-
Morrell, F	98,074	-	Myers, D	120,810	4,085
Morris, B	98,707	28	Myers, J	114,174	-
Morrison, D	87,711	38	Myles, M	131,032	6,901
Morrison, E T	152,552	-	Myles, N	141,868	1,794
Morrison, J	190,122	4,077	Mylrea, T N	152,500	716
Morrison, J M	103,391	-	Nablo Vergara, E	81,769	11
Morrison, L B	79,343	596	Nadalini, R D	92,829	-
Morrison, S G	132,366	128	Nadella, V	82,450	-
Morrison, T	146,921	5,300	Nagle, C	77,838	-
Morrison, V	172,585	1,038	Nagra, H	93,471	-
Morrow, B E	100,150	-	Nakabayashi, T	80,024	-
Mortimer, J S	140,492	-	Nakanishi, K	191,604	1,942
Morzaria, S	151,017	1,165	Naklicki, A	266,538	306
Mosher, C W	162,133	-	Namdari, D	125,743	21
Mosher, S	156,181	-	Nanjijuma, R	79,408	24
Moshier, P	114,675	24	Narayan, J	81,765	-
Moss, P H	95,055	-	Narayan, K	82,106	-
Moss, R	123,703	47	Narayan, V	118,667	-
Moss, R G	75,220	316	Naughty, R	190,912	625
Motkaluk, R	148,720	-	Naundorf, D	118,206	-
Motokado, G	138,376	-	Nava Avendano, J	115,973	871
Mott, M	80,266	-	Navab-Tehrani, M	98,533	13
Mouck, D D	94,338	-	Navratil, M A	155,247	-
Mouzakis, A	86,818	326	Nayeri, S	131,308	1,416
Moyls, A	75,676	-	Nazareth, T	83,696	24
Mozo, J	110,750	-	Nazemi, T	92,146	3,287
Mriso, F	108,917	-	Ndlovu-Fraser, S	114,675	-
Mudrovic, M	89,196	-	Neal, J	77,873	-
Mueske, D G	117,411	503	Neal, P	147,266	947
Mueske, L N	78,400	-	Neale, B	114,591	-
Muhimbise, A	83,283	-	Neale, J	152,427	4,294
Muise, S G	127,820	-	Neault, M D	155,756	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Nedyalkova-Dimova, T	131,296	1,103	Nikolai, A J	123,349	-
Nekrasoff, S	78,920	-	Nikolai, K	132,839	4,543
Nelson, A D	144,348	-	Nikolic, S	132,367	5,330
Nelson, B N	128,063	-	Nilsson, B L	101,228	-
Nelson, C	167,692	187	Nimavat, B	78,904	-
Nelson, J	78,017	-	Nissanka, K	104,915	785
Nelson, J	128,578	-	Nitychoruk, M	140,441	-
Nelson, J	114,877	-	Noke Smith, A C	148,254	-
Nelson, J D	87,224	-	Norcott, A	77,914	-
Nelson, T	132,397	-	Norman, K	78,040	-
Nesbitt, C	82,822	-	Norrie, A	86,129	73
Neufeld, G	164,767	-	Norton Daniel, M	128,022	3,087
Neufeld, J	118,251	1,139	Norton, P C	85,767	-
Neufeld, L	112,728	-	Nostitz-Tait, G V	121,982	-
Newbury, D	77,258	-	Nottingham, P J	78,690	326
Newman, A	164,566	1,327	Nouri, M	113,330	41
Newman, B	120,138	-	Nouvelot, A N	97,939	-
Newman, B	95,061	-	Novak, R	144,513	126
Newman, C	147,408	-	Nowak, G	106,238	-
Newton, N	88,587	20	Nudd, D W	77,183	9
Ng Iii, A	126,546	159	Nugawila, S	77,634	-
Ng, C	105,068	-	Nuraney, N	151,842	816
Ng, C	75,855	-	Nurianti, S	100,120	1,231
Ng, C K	102,684	1,336	Oberoi, M	103,009	2,705
Ng, H	118,456	-	O'Brien, L R	79,102	-
Ng, H C	117,324	-	O'Coffey, T	95,826	-
Ng, K	79,309	-	O'Connell, E	124,037	300
Ng, L	95,763	-	O'Connor, A	79,723	326
Ng, L	112,229	1,478	O'Connor, P	85,009	-
Ng, T C	114,704	-	Odong, J	152,213	711
Ng, W	91,828	-	O'Donnell, C	125,264	1,631
Ng, W	99,956	47	O'Donnell, R	77,770	-
Ngan, C	140,509	839	O'Donnell, T	238,601	57
Ngo, H	140,509	-	O'Donoghue, L	125,812	737
Ngo, P T	79,467	-	Odynsky, P	105,484	-
Nguyen, C K	79,534	-	Oehlschlager, C K	111,384	-
Nguyen, D	88,188	-	Ogden, M R	154,571	-
Nguyen, J	114,872	-	Oh, J	125,743	6,131
Nguyen, J	95,623	-	O'Hagan, K	169,636	3,152
Nguyen, J NT	81,292	-	Oke, A	105,003	-
Nguyen, K	149,378	3,290	Okell, C	182,273	29
Nguyen, K	78,101	868	Oland, H K	167,987	2,268
Nguyen, K	87,558	-	Olaya Nieto, F	111,914	1,097
Nguyen, M	88,016	876	Olderskog, T	106,024	966
Nicholls, J	86,207	-	Oldfield, T B	175,609	-
Nichols, D G	134,923	-	Olinek, J	175,420	18
Nichols, E	123,149	1,772	Oliver, J	103,944	446
Nichols, L T	178,807	-	Oliver, N	77,691	-
Nicholson, A M	87,741	2,068	Oliverio, R	97,254	-
Nicholson, J	149,865	170	Oliver-Melito, J	76,562	-
Nicholson, P	151,732	-	Oljaca, D	116,918	-
Nicholson, W	139,926	-	Olsen, T W	96,639	-
Nicol, S C	149,158	-	Olson, J	145,693	-
Nielson, G	189,156	-	Olteanu, C C	77,191	3

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
O'Neill, J	118,296	-	Paraboo, K	101,936	103
O'Neill, R	88,188	-	Parasiuk, J	91,656	979
Ong, D	75,164	-	Paris, A	84,587	-
Ong, R	79,384	-	Park, J	119,089	-
Onions, C	87,570	-	Park, J	80,213	-
Onukwulu, I	84,587	-	Park, S	90,993	-
Oppenlander, D W	172,843	240	Park, T	114,675	24
Orban, C	110,822	917	Parker, D	143,314	1,808
Orchard, S	100,607	-	Parker, K	81,788	417
Orellana, H	106,388	-	Parker, L	180,007	3,588
Orellana, J	110,328	-	Parkes, J	108,778	-
Oschger, D	77,770	-	Parley, D	118,887	-
Osglian, D	131,296	63	Parmar, A	180,301	3,152
Oshidari, A	99,701	22	Parmar, M	91,921	890
Ostafiew, M	137,336	-	Parmar, S	93,647	719
Othman, J	95,964	-	Parno, M	120,881	5,918
Otoole, S	107,722	-	Parr, J	114,675	-
O'Toole, S	81,116	181	Parrotta, D	87,817	-
Oum, P	97,362	-	Parsons, R E	84,859	-
Out, T	110,092	4,707	Pasion, C	135,197	4,349
Ouyang, C	92,094	-	Pask, A S	118,206	-
Oviero, J O	82,221	-	Paskova, M	120,946	1,216
Owen, C	119,268	2,513	Pasqua, R V	107,733	971
Owen, K W	133,198	-	Passaglia, C M	134,165	-
Owen, T	114,675	-	Pate, M	155,285	3,087
Ozdoaba, R R	103,677	-	Patenaude, M	84,311	-
Ozero, T	105,517	-	Pater, C	94,990	-
Pabillano, J	114,771	250	Paterakis, M	93,472	210
Pabla, B	77,796	-	Pathal, G S	116,518	-
Pablo, J	77,200	581	Patocka, J	92,931	-
Paccani, V	93,541	-	Paton, J A	139,971	-
Pacis, A	101,963	24	Patrao, A V	91,145	-
Pacis, M	99,832	2	Patten, K	120,265	173
Padhiyar, H	80,094	26	Patterson, C	95,750	-
Page, D	121,296	-	Patterson, S	107,066	5
Page, S	90,869	-	Pattherwala, S	79,508	11
Page, T A	96,048	-	Patzke, M	137,846	-
Pagliuso, E	98,340	-	Paul, D	99,797	13
Paidel, C	75,341	-	Pauls, B M	86,912	-
Pal, A	86,902	-	Paulus, P	132,068	-
Pal, N	84,807	-	Pavone, A	80,762	11
Palamos, R J	82,634	-	Pavone, C	84,889	8,109
Palazzo, F	78,634	-	Pawlak, C N	165,349	168
Palmer, C	91,872	-	Pawlak, T C	89,690	-
Palmer, J	147,724	-	Pawlitschek, S C	90,732	-
Palmer, R A	104,317	240	Pawson, N	88,524	-
Pander, S	152,060	3,335	Peacocke, N A	92,900	1,441
Panesar, S	76,943	-	Pease, L	104,689	239
Pangalia, S	194,956	320	Pease, V	117,594	239
Panganiban, M	93,618	-	Peck, T	133,041	-
Pankratz, M	144,513	1,107	Peddle, Z	78,447	-
Pappajohn, S	118,703	-	Peigan, D	90,432	-
Pappas, P	92,961	-	Pel, M	119,891	895
Paquette, D	79,965	-	Pelletier, B G	163,866	7,406

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Peloquin, D G	99,386	72	Pickett, J D	87,638	-
Peng, J	135,876	808	Pickles, D	79,537	-
Penney, T	146,834	320	Pidcock, C	149,902	-
Pennykid, J	78,014	-	Pidhirniak, R J	105,749	-
Penton, C	82,613	-	Pighin, D G	153,658	-
Peppin, M	152,405	-	Pikker, D	84,496	-
Pereira, D	159,555	-	Pilas, K	147,632	300
Pereira, W	175,868	-	Pilkington, C T	109,766	-
Pereirinha, D	89,549	-	Pilon, R	79,758	-
Perez Cinta, M	77,854	-	Pin, M	106,522	-
Perez, J R	84,488	-	Pinder, K	89,814	-
Peric, R	114,811	-	Pintos, A	100,232	173
Perkin, R C	100,004	546	Piskor, J	87,677	-
Perkins, D	83,292	-	Pitsch, A	85,524	24
Perkins, E G	91,395	966	Pizzinato, E	77,770	-
Perkins, K	107,213	1,767	Pizzolato, L A	116,326	-
Perley, E	78,969	2,239	Planinsic, J	96,431	-
Perodie, J	142,485	-	Plant, S	119,213	1,935
Perras, D	107,841	26	Plasterer, R	127,067	409
Perrett, D	103,276	-	Platko, S	79,012	-
Perrotta, J	83,844	-	Plaxton, W A	80,434	-
Peskett, R	151,443	-	Polano, D	151,615	11,020
Peskett, R C	153,263	-	Pollack, B	80,900	-
Peter, R H	75,390	-	Pollard, B	196,831	32
Peters, C	140,897	529	Polo, E	103,166	24
Peters, P	89,987	19	Polonio, M A	152,781	-
Petersen, M	105,551	-	Polovy, S	114,675	57
Peterson, D R	164,463	930	Poncsak, J	77,047	-
Peterson, Z	112,796	618	Pontellini, A N	116,918	-
Petrin, R A	97,856	-	Pontellini, M	95,763	-
Petruzzelli, A C	96,939	-	Pontes, N R	96,300	-
Petry, M	121,210	3,019	Pontikis, M	211,818	157
Petsinis, S E	125,684	1,231	Poon, J	77,918	-
Petticrew, H	149,137	-	Pooni, N	94,436	-
Pezeshkan Jalili, S	78,652	1,101	Pope, D	144,513	592
Pezzolesi, G	119,151	524	Popovic, A	142,252	-
Pezzotti, A	86,810	-	Porlier, S C	85,132	-
Phair, B S	136,628	-	Porteous, C	116,822	169
Pham, D	79,706	777	Porter, J	149,329	-
Phan, T	110,417	-	Postlethwaite, C W	104,355	-
Phan, T Y	134,238	576	Potter, C	166,233	-
Phanthoupheng, J	99,595	-	Potter, T R	116,724	-
Philcox, L	95,626	158	Poulter, M	143,483	-
Phillips, A	104,186	-	Pow, C	128,852	-
Phillips, D	145,533	-	Powell, J L	99,960	3,655
Phillips, J	152,948	873	Powell, L	134,904	-
Phillips, M	144,513	-	Powell, M	81,168	-
Phung, C	106,275	567	Powell, R	138,734	-
Phung, S	77,770	-	Power, A T	131,296	4,195
Picard, E	139,401	24	Pradel, P	106,184	3,084
Piccolo, D	107,722	-	Prakash, J	79,817	-
Pickard, R	75,471	28	Prakash, S	92,105	-
Pickersgill, M	134,545	2,000	Premachandran, S S	114,406	1,335
Pickett, I	136,234	-	Preston, L D	100,442	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Preston, R	77,770	-	Rai, H	124,198	-
Prevette, T J	137,389	326	Rai, J S	183,264	-
Price, D	79,167	-	Raines, M	87,547	41
Price, E	76,410	-	Raj, J C	103,517	-
Price, F	142,440	-	Raju, A	87,132	-
Pricope, I	99,440	-	Ralph, P	189,966	5,709
Priest, J	91,828	-	Ram, S C	95,551	1,914
Prieur, J	76,341	-	Ramirez, J	110,467	-
Primerano, M B	114,864	-	Ramnani, H	94,923	-
Prince, W W	78,238	-	Ramogida, S F	76,008	-
Pringle, K	99,785	-	Ramos, M B	102,888	1
Profili, C	90,247	-	Ramsden, K	126,241	-
Prohl, M	77,770	-	Rana, G	108,730	41
Pruger, M	118,347	-	Rana, R	77,255	-
Pruniak, J	129,230	175	Randall, B G	150,376	-
Puar, D	84,456	468	Randazzo, F	92,966	-
Pucci, P	93,755	11	Randhawa, J	81,765	-
Pugliese, D	121,877	1,127	Randhawa, T S	93,804	-
Puleo, M	91,317	-	Ranger-Lepage, E	105,377	-
Pulgar, A	121,026	534	Rapanos, B	80,796	593
Pundir, A	85,325	580	Raphael, L	85,792	310
Purcell, C	94,597	-	Rasley, J M	100,226	-
Purchas, M W	183,299	168	Rasoul Kim, A	114,675	-
Puustelli, M M	135,692	-	Rathod, B	128,647	-
Puzio, C	78,268	173	Rattray, R	107,722	-
Pybus, B D	82,945	-	Ratushny, G L	89,153	-
Pybus, C	114,675	24	Rautenberg, J	118,345	23
Pye, M	92,009	-	Ravell, B A	88,898	-
Pylatuk, A	139,591	-	Ravensbergen, G P	76,760	54
Qazi, H	123,572	546	Raza, A	140,446	-
Qereshniku, N	120,217	8	Ready, A	76,220	-
Qi, W	116,558	-	Reagh, K C	94,472	-
Qian, D	114,633	1,040	Reddington, M	93,773	-
Qin, L	111,453	546	Reddy, A	175,704	-
Qiu, Y	75,162	127	Reddy, R R	96,058	-
Quan, N	92,099	-	Redman, C W	89,150	700
Quan, V D	147,341	3,507	Reed, C	191,648	3,152
Quayle, B T	198,596	3,151	Reed, G D	148,044	-
Quennell, B	145,204	-	Reed, J	121,725	197
Quigley, T P	91,828	-	Reed, M R	99,595	-
Quilty, J A	118,059	-	Reed, P	155,696	83
Quinn, B	83,883	593	Reichelt, J	108,733	-
Quinn, D T	127,167	-	Reid, A N	121,043	-
Quintero, L A	127,755	4,275	Reid, D	118,186	-
Quo Vadis, K R	92,254	395	Reid, J	86,697	-
Qureshi, M	84,804	-	Reid, S	83,389	-
Rachar, M	87,755	2,613	Reid-Woodson, A	113,879	-
Radford, M E	100,113	1,832	Reimer, D J	128,877	-
Radke, D	119,447	175	Reisen, E G	161,162	-
Radziminski, C	126,065	2,645	Reisig, D	106,473	-
Rafique, G	81,363	-	Rempe, A G	90,723	-
Rafizadehkejani, E	101,038	546	Rempel, G	86,986	-
Ragone, J D	102,161	-	Renning, R D	192,132	4,740
Rai, B	170,970	25	Repstock, A	98,844	194

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Revesz, M	164,063	5,355	Root, S	161,362	-
Rexworthy, P D	90,000	-	Roote, P DA	136,507	-
Reynes, D	81,587	-	Rosa-Brailsford, D	170,522	965
Ricard, J	84,967	-	Rosales, G P	89,435	-
Richardson, J	93,364	31	Rosario, J	103,646	99
Richter, D	85,710	-	Rose, S M	119,561	-
Richter, J	94,307	-	Rosenblat, C	116,598	-
Ridge, M	106,884	1,174	Rosengren, P	151,615	3,161
Riebe, J	139,124	-	Ross, C	134,703	-
Rigsby, L	90,294	12	Ross, J N	131,175	63
Rihani, H	86,614	-	Rossetti, G	76,609	-
Riminchan, A	138,935	-	Rota, M	93,748	-
Rios, P	135,116	976	Rothbauer, A	75,379	4
Ritchie, A	75,275	-	Rougeau, G	90,875	-
Ritter, A	85,724	-	Rougeau, T C	117,844	-
Rivet, S	154,381	-	Rourke, K	91,828	-
Rizzo, L	98,048	-	Rowley, C	80,967	-
Rizzo, S A	77,232	-	Rowley, W J	136,785	6,827
Robbins, J	140,509	1,336	Roxburgh, A	96,044	1,433
Roberts, B	93,369	3,681	Roy, A V	88,764	-
Roberts, B	107,399	1,368	Royrock, L H	86,181	-
Roberts, K	86,824	-	Rozbicka, J	114,753	-
Robertson, A R	132,879	-	Rubino, S	76,252	-
Robertson, C	201,748	623	Rudlang, S	77,806	-
Robertson, D	155,593	-	Ruhle, S	113,386	664
Robertson, D R	154,900	168	Ruiz, A	95,454	8
Robin, S	117,800	148	Rukavina, J R	77,663	-
Robinson, D	78,477	-	Rumm, D	203,421	328
Robinson, D	163,657	625	Runnalls, C	75,804	-
Robinson, D	117,154	383	Russell, S	119,814	220
Robinson, J D	84,709	-	Rusticus, M R	146,363	168
Robinson, K	124,840	-	Rutherford, E	138,045	716
Robinson, S	81,292	-	Rutland, K	93,559	-
Robson, S B	77,763	-	Ruz Hernandez, R	119,969	-
Roddick, J	117,702	-	Ryan, A J	149,480	-
Roderick, J F	91,828	-	Ryan, C	118,667	546
Rodrigues, J	75,647	-	Rycroft, L	160,590	-
Rodrigues, P	120,479	2,324	Rysiewicz, J	83,347	114
Rodriguez, D	92,883	966	Saayman, E	95,560	-
Rodriguez, I D	95,394	1,976	Sabadlan, E	109,793	1,006
Rodukoff, P	116,409	-	Sabberton, N	77,178	-
Rogers, A	76,493	-	Sabellico, A	100,217	-
Rogers, B	87,919	-	Sabnani, V	121,222	127
Rogers, W	86,634	-	Sagarbarria, J	98,995	682
Rohrmoser, M	77,977	-	Sagert, A	82,347	-
Rolzing, E	145,012	-	Sagert, T J	92,029	-
Roman, P	120,412	546	Sahota, S	84,587	-
Romanko, J	126,801	-	Saini, D	131,883	1,050
Romanowski, A RW	121,127	716	Sajjad, S	97,301	200
Ronalds, N	134,129	-	Sakamoto, H	84,743	-
Rooke, H F	75,506	-	Salama, S	80,617	1
Rooke, R J	90,944	-	Salar-Arefi, Y	118,899	181
Roos, J M	133,746	735	Salehijam, A AJ	87,009	-
Roosen, I	88,755	-	Sales, A P	127,410	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Salina, M	100,951	1,226	Schwarz, K W	91,011	-
Salinas, C J	144,761	-	Schwebs, S	182,159	246
Saluja, I	96,141	-	Scollard, T	208,892	6,624
Samarakoon, S	85,686	65	Scott Castro, B	91,797	-
Samra, N S	107,778	-	Scott, A	161,100	-
Sanchez, K	80,247	24	Scott, A	92,831	263
Sandberg, K	162,169	-	Scott, D S	118,206	-
Sanders, B	114,675	24	Scott, K J	182,745	-
Sanderson, K M	94,533	-	Scruton, M G	101,756	522
Sanderson, S P	116,041	-	Scully, J	77,770	-
Sandhu, A	130,808	-	Sears, B J	167,988	3,073
Sandhu, B	111,701	410	Sears, K	77,507	-
Sandhu, B	88,889	-	Sebastiano, M	115,817	-
Sandhu, C	175,837	-	Sebastiao, A B	79,298	-
Sandhu, G	178,074	6,877	Seeton, A	117,811	2,567
Sandhu, G	99,953	-	Seguin, A T	88,675	-
Sandhu, I	88,678	41	Seifert, W D	107,722	-
Sandhu, J	76,774	-	Sekoranja, R	104,396	-
Sandhu, J	78,766	-	Sem, S	93,038	-
Sandhu, J	108,583	-	Semenya, A H	96,180	8
Sandhu, M	88,983	286	Semproni, M	91,888	-
Sandhu, P	112,784	-	Sengsavang, C	90,642	331
Sandhu, S	99,402	65	Senior, C M	95,045	-
Sandini, R	81,038	-	Setter, G	76,493	-
Sangha, J	128,721	-	Setterlund, N	97,998	-
Santamaria, E M	85,729	1,611	Sevallo, S	114,164	-
Santorelli, T	125,060	-	Sever, D M	141,930	-
Santos, C	87,072	-	Sevilla, E A	90,608	-
Santos, J	145,612	2,484	Sevilla, W	80,840	-
Saraiva, J	99,865	-	Sha, X	107,427	948
Saroya, K	114,767	-	Shaffer, E B	86,860	46
Saunby, J A	87,802	3	Shah, G	81,320	300
Savage, G	151,695	115	Shah, M	144,513	1,953
Savage, K	83,810	-	Shah, M D	78,607	-
Savage, M	153,587	-	Shalist, J	142,630	-
Sayre, C M	91,828	2,739	Shanahan, J	151,228	-
Scarborough, M	149,936	5,918	Shannon, A	133,714	1,250
Scarlett, T	140,159	1,042	Shannon, C	103,592	240
Scarr, T	118,632	-	Shao, J	94,875	683
Schendlinger, M	81,678	99	Shapka, R	85,973	-
Scherban, J J	141,944	810	Sharma, B	118,667	469
Schertzer, W	77,675	-	Sharma, N	107,733	1,291
Scheu, R	107,733	-	Sharma, S	107,229	9
Schiavinato, E	113,514	-	Sharma, S	92,883	1,681
Schleger, M	87,362	1,920	Sharp, R	76,545	184
Schmid, N	102,060	175	Shaul, M	104,539	4,349
Schmidt, F	160,677	5,379	Shaw, J	112,032	-
Schmidt, M	91,826	-	Shayan, H	110,248	-
Schnackenberg, D E	103,592	240	Shearer, D	164,234	454
Schoeffel, K	136,165	3,062	Sheasby, P	154,937	716
Scholtz, M A	76,787	-	Shebib, J	132,058	341
Schouls, M	180,906	440	Sheehan, L	114,955	41
Schouten, C J	90,712	-	Sheikhakbari, P	91,828	-
Schwark, M	191,871	6,416	Sheikhakbari, P	84,587	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Shen, Y	96,720	63	Simpson, M	131,154	546
Sheng, W	100,437	-	Simpson, R	78,057	-
Sheppard, J	140,538	-	Simpson, S	82,681	-
Shergill, G S	101,276	-	Simpson, S A	112,501	-
Shergill, M	122,443	1,018	Sims, R W	113,492	1,935
Sherriff, A	121,261	-	Sin, M K	77,586	481
Shetty, T	108,518	1,826	Sin, S	94,700	-
Sheu, Y	133,963	840	Sinasac, C E	91,828	-
Shevchenko, A	90,822	410	Singer, J	113,386	41
Shewfelt, T	107,347	-	Singh, A	148,268	-
Shi, G	78,001	-	Singh, A	101,332	1,234
Shi, W	90,979	-	Singh, D	90,993	1,222
Shi, Y	131,296	546	Singh, J	102,840	8,575
Shier, C	114,981	24	Singh, R	88,974	-
Shillito, M H	181,128	13	Singh, S	319,222	4,886
Shim, J	94,464	1,324	Singh, S	85,793	1,380
Shin, H	92,956	150	Sirsiris, G S	80,074	-
Shin, S	110,843	-	Siu, A	75,857	1,099
Shippit, A	76,070	-	Siu, J	131,364	-
Shiroki, T	76,762	-	Sivertz, S	75,034	-
Shirvani, A	95,968	1,147	Siwy, A	117,740	-
Shoji, M	189,192	15	Skidmore, C F	75,550	11
Shokar, A S	92,952	-	Skinner, M	100,198	11
Short, J	146,879	-	Skinner, M T	130,093	-
Short, J L	88,639	1,094	Skuce, P	76,154	-
Shorter, C	91,283	-	Slade, B	136,947	-
Shroff, R	86,922	-	Slattery, L	86,426	-
Shukla, T	93,084	-	Sleep, S L	111,801	-
Shumey, C	91,480	-	Sleightholm, D G	94,488	-
Sibayan, O	76,851	-	Sliacky, J	91,038	966
Sibbald, L	83,411	-	Slingerland, J	149,356	-
Sibley, M A	99,971	-	Slooyer, B G	90,250	-
Siddoo, S	89,255	-	Slykerman, D	116,349	-
Sidhu, A	159,244	2,310	Smaldino, M	107,722	-
Sidhu, B S	79,526	-	Smale, M	120,049	546
Sidhu, G	169,947	1,457	Smallwood, J W	100,537	-
Sidow, M S	80,939	-	Smith, A	105,197	-
Sidwell, A	178,546	3,436	Smith, B	88,812	-
Siemens, R P	94,399	-	Smith, C	105,033	-
Siggers, P	98,833	-	Smith, D C	225,927	908
Sihota, A	128,861	-	Smith, D D	105,283	-
Sihota, P S	145,049	-	Smith, G J	170,513	625
Sikimic, D	92,991	-	Smith, J	162,073	-
Sikolya, N	101,578	-	Smith, K	86,692	-
Silva, H	97,037	-	Smith, L	98,410	546
Silva, O	175,577	47	Smith, L	114,436	83
Silvestrone, K	79,742	-	Smith, M	91,818	-
Sim, F	77,765	-	Smith, M K	75,498	-
Simadri, P S	77,770	-	Smith, N E	113,591	1,398
Simmer, T	109,500	164	Smith, P M	133,213	-
Simon, E	75,710	-	Smith, S S	141,500	-
Simon, G	76,223	-	Smith, T	93,582	-
Simpson, J	92,446	-	Smith, T M	89,533	-
Simpson, M	123,403	-	Smith-Khany, S	139,274	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Smulders, C G	158,782	-	Stephenson, S	131,562	-
Smutylo, S	133,294	571	Stevens, D	198,596	2,327
Sneddon, G M	84,251	-	Stevenson, S W	86,174	270
Snitz, A	92,080	-	Stevenson, W	83,502	-
So, D	131,296	1,177	Stevenson-Odgers, M	75,572	-
So, M	136,057	-	Steward, A	132,777	1,371
So, S	75,204	-	Stewart, C	139,052	-
Sobejko, J	131,823	326	Stewart, D	110,605	328
Soglo, M P	122,463	-	Stewart, I	156,085	987
Soh, V	86,492	-	Stewart, K	94,149	-
Sojka, A S	185,618	-	Stewart, K V	99,053	-
Sojka, C A	99,878	-	Stewart, L	113,615	239
Soleimani, M	132,559	4,324	Stewart, R	187,640	168
Sommer, P	147,380	-	Stiles, C	80,233	-
Sommerville, A	129,990	-	Stolbenko, U	77,197	-
Sommerville, N	76,200	-	Stoliker, K T	107,949	2,423
Son, C	85,915	-	Stoneman, L M	122,901	-
Song, M	79,477	-	Stoneson, S	162,093	-
Soni, H	150,745	-	Storer, P	198,162	5,609
Sonnenburg, C	118,498	-	Stouten, C	111,290	1,136
Soo, J M	114,675	-	Stovall, T A	95,267	-
Sorongon, J	76,400	-	Straathof, N	122,478	126
Soukup, G	83,312	-	Straith, D	129,578	-
Soumpassis, H A	89,549	101	Strand, I	172,513	1,924
Soutar, R	129,228	1,397	Straub, G	138,358	-
Soutar, T D	132,876	-	Streckmann, J	82,518	45
Southard, R	100,253	-	Street, D	75,392	11
Spaans, K	132,203	383	Stroup, C S	119,406	-
Sperling, R	78,837	-	Struthers, T	152,602	5,884
Spinelli, V JR	119,776	-	Stubbington, J	91,828	-
Spiropoulos Atkinson, L	83,591	131	Styles, R	119,672	-
Spraakman, S C	115,567	4,544	Su, I P	78,069	-
Sproston, S	141,843	5,918	Su, J	143,191	-
Spythourakis, G	106,271	-	Suarez, J M	81,925	-
St Clair, A	81,141	1,202	Sue, M	104,567	1,284
Stad, B	108,117	-	Suh, H	81,740	-
Stadel, C	84,514	1,512	Sullivan, E	93,112	-
Stadnek, C	144,201	625	Sum, N	86,636	-
Standerwick, J	157,716	-	Sumecki, A D	90,035	-
Stanford, C	118,334	-	Summers, J	84,857	-
Starritt, A P	171,303	-	Summerton, M	91,852	1,654
Stavert, H	94,457	-	Sumter, A	108,447	-
Stebnicki, M D	76,207	329	Sun, E	90,128	-
Steele, B	127,487	-	Sun, S	91,888	-
Steele, G W	179,382	-	Sundar, N	99,698	-
Steele, R	182,546	-	Sundram, J	102,459	-
Steen, A	97,414	-	Sung, C	133,113	683
Steen, A	97,797	-	Sung, Y	91,133	884
Steen, J	107,678	-	Sungur, C	139,174	-
Stefanac, A	83,944	494	Surat, H	116,508	-
Steindl, S	79,156	260	Surette, M L	93,726	19
Stellick, R	90,102	-	Suryatio, A	85,962	1,050
Stephenson, J	114,848	181	Susanthan, C	82,430	-
Stephenson, N	119,085	-	Sussmann, C	111,169	5

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Sutherland, C	131,296	24	Teneese, R L	87,719	-
Suto, B T	91,245	-	Teng, W	121,963	48
Suurkask, B R	99,956	-	Tenney, T	108,679	-
Swain, K	80,607	-	Teoh, A	98,307	1,914
Swain, M	80,882	513	Teoli, G A	171,081	-
Swan, J L	110,677	251	Tessier, D	111,961	33
Swanston, D	89,959	589	Tessier, D A	91,828	-
Swantje, E	147,879	-	Tessier, J	162,245	-
Sweetapple, K	122,820	240	Tetzlaff, D K	89,327	-
Sydenham, D P	168,812	-	Thakur, P	116,814	-
Sye, A P	163,400	-	Tham, M K	93,838	-
Syskakis, T S	132,654	730	Thawng Mang, J	94,577	-
Sysoyev, A	86,636	-	Thibodeau, D	92,212	-
Szabo, T N	76,398	-	Thicke, M	125,299	-
Szegedi, B	78,229	-	Thiessen, J K	88,699	-
Szeto, V	110,646	1,231	Thiriar, C	77,713	-
Tabamo, J	76,987	-	Thirkell, J T	109,178	53
Tabata, W	155,157	910	Thomas, A	115,607	2,040
Taddei, A	87,204	-	Thomas, A	112,578	-
Taddei, G G	82,584	-	Thomas, C	84,231	-
Taddune, N	133,173	755	Thomas, D A	92,212	-
Taherazar, M	93,563	-	Thomas, J	88,063	-
Tahmasebi, A	123,164	-	Thomas, K	91,305	-
Takaki, D	84,837	114	Thomas, O W	76,452	-
Takeda, M	89,921	264	Thomas, R	79,139	-
Takhar, J	89,749	1,205	Thomas, S	105,265	-
Taleghani, A	129,247	3,304	Thomas, S	118,927	197
Talwar, R B	102,347	-	Thompson, A	134,129	-
Tam, N	89,567	-	Thompson, C	153,860	-
Tam, T	95,822	-	Thompson, J	107,722	-
Tamashiro, K	138,686	-	Thomson, P	149,346	-
Tammen, R	123,028	4,543	Thorburn, T T	124,967	128
Tan, A	86,598	6,258	Thorlakson, K	129,739	-
Tan, F	145,554	1,087	Thornley, A	131,197	3,840
Tan, J	100,046	-	Thorseth, L	94,776	-
Tan, R	96,002	-	Thuss, F	130,203	-
Tan, W W	95,282	-	Tierney, R	92,305	-
Tanaka, E	139,893	134	Tilt, M H	178,713	-
Tang, G	144,201	-	Tinham, M	100,695	1,168
Tang, I	106,334	-	Tjong, H	116,332	1,387
Tang, L	99,167	-	To, B	88,116	-
Tang, W	112,873	-	To, D	84,587	-
Tao, A	140,654	1,336	Tocco, J	87,023	-
Tao, Y	78,690	-	Todd, B	136,443	1,204
Tasker, L M	113,004	-	Todd, B C	149,810	-
Tavanpour, M	95,778	5	Todd, L	86,305	1,235
Taylor, A	112,207	-	Tohill, J	110,211	-
Taylor, B	93,875	-	Tolentino, C	90,014	3,831
Taylor, C J	89,476	-	Tolnai, D J	131,296	546
Teiffel, R	151,528	-	Tomono, T	111,768	-
Teixeira, R	90,743	313	Tomyk, K	189,494	-
Teixeira, R M	107,932	-	Tong, D	91,078	310
Tejani, N	118,900	5,527	Tong, R	95,012	1,231
Telling, R	125,584	2,367	Toop, C	94,849	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Toop, D R	119,507	-	Tupper, J A	107,574	137
Topping, M	124,466	-	Turcato-Woodward, M J	94,006	-
Topping, S	135,010	5,300	Turcic, K	114,683	2,617
Torjek, J M	77,770	18	Turishev, B	140,536	704
Toro, B	76,482	-	Turko, L W	99,265	220
Torres, M E	99,829	-	Turnbull, A	99,956	109
Torres-Rivas, W	92,396	-	Turnbull, H	112,344	239
Torstveit, R	141,827	-	Turner, A	178,689	4,229
Tosoff, T D	78,170	-	Turner, C EM	126,362	-
Tostenson, R J	104,096	-	Turner, S	89,490	-
Tough, S	89,790	-	Turner, S	159,692	-
Tourigny, C R	85,156	-	Turner, S D	158,961	-
Townend, R	85,238	-	Twa, J S	215,419	3,214
Townsend, C	134,129	50	Twarog, D	94,128	-
Trach, D	129,386	2,138	Twarog, G	98,811	326
Trach, J L	118,738	158	Tweedie, M B	162,105	2,965
Track, J P	192,246	3,152	Tycho, G	119,518	63
Traer, R	151,727	44	Tynan, K	131,033	729
Trajic, H	119,833	834	Tynan, S	124,329	-
Tran, F	78,138	-	Ulpindo, D	80,759	-
Tran, J	76,385	463	Uppal, P S	93,156	-
Tran, N	119,832	1,252	Urquhart, S B	95,646	593
Traviss, R	112,798	-	Urrutia, M	79,390	-
Tremblay, M	96,162	-	Ussher, O	176,757	-
Trinh, P	101,229	-	Uyesugi, D	131,296	3,631
Trott, K A	133,170	-	Uyesugi, J	134,129	2
Trudeau, M H	150,265	402	Vail, C	98,113	-
Trung, D	84,587	-	Vajanto, L	174,835	1,891
Trylinski, R	132,124	-	Vakili, H S	101,004	-
Tsai, G	191,540	3,152	Valencia, N	89,521	2,131
Tsang, E S	76,986	-	Valizadehasl, M	110,249	736
Tsang, J	89,071	-	Van Den Boogaard, S C	116,778	-
Tsang, L	114,675	-	Van Dyk, D M	103,822	-
Tsang, W	121,062	-	Van Halem, E	78,217	1,526
Tsang-Trinaistich, J	116,196	-	Van Hemmen, C	84,711	-
Tsang-Trinaistich, T	155,690	8	Van Ooijen, C	83,808	24
Tse, J	83,777	300	Van Vliet, J R	80,194	11
Tse, J C	77,758	2,116	Van Laare, K N	120,736	-
Tse, R	89,943	-	Vanasse, M	144,767	-
Tse, S	79,449	-	Vandekerckhove, G	130,078	-
Tse, V	104,298	-	Vandermark, J	94,574	-
Tse, Y	88,971	546	Vanduuren, D LM	76,235	-
Tseng, K	114,675	551	Vane, V	125,554	1,136
Tseng, S	104,703	180	Vanidour, C M	101,684	-
Tsikayi, R	99,896	13	Vanya, D	99,341	-
Tudge, J J	130,261	-	Varga, M	151,907	-
Tudor, L R	90,029	-	Vashisht, S	116,728	-
Tuerlings, K	89,406	-	Vasiljevic, A	78,453	-
Tuerlings, S	90,264	-	Vaughan, K	87,470	-
Tuiza, M	84,838	519	Vavruska, P	96,314	966
Tully, A	103,651	440	Veer, R	124,706	2,211
Tung, G	79,956	9	Veer, R D	172,424	-
Tung, G	108,062	1,753	Vega, O	110,295	1,040
Tung, J	99,307	-	Venkataya, M	76,883	-

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Verappan, D	157,666	-	Wang, S	96,568	576
Verdicchio, A	131,296	235	Wang, Y	78,834	-
Vernooy, M P	118,206	-	Wang, Z	91,253	1,336
Veuger, D A	159,883	168	Wang, Z	93,355	77
Viani, A	103,420	-	Wanklin, T	107,130	-
Vieira, B	78,247	205	Waraich, G	75,534	-
Vieira, C A	80,412	1,049	Ward, B H	124,792	-
Vigini, D A	93,371	-	Ward, S	165,463	-
Vike, S	83,837	-	Warn, A JK	123,725	4,543
Vilis, A	131,359	90	Warner, P	149,636	59
Villamil, J	93,788	-	Warnock, R C	102,767	-
Villanueva, F	100,774	-	Warren, S M	99,477	2,882
Villegas, A	93,034	-	Warwick, R	100,542	-
Villeneuve, A	107,328	24	Washington, B D	78,784	11
Vincenzi, F	80,446	-	Wassenaar, F J	122,261	-
Virtue, N M	148,492	-	Watanabe, Y	118,206	383
Visona, M	83,746	-	Watkins, E	131,296	322
Vissers, L	127,369	-	Watson, C M	105,168	-
Vistaunet, B	118,667	43	Watson, R J	106,370	-
Vitkovic, M	140,509	704	Watson, S D	102,836	-
Vitoria, S	88,188	5	Watt, B A	79,193	11
Volpe, L A	109,765	-	Watt, C	88,789	76
Volpi, P	84,587	-	Watt, L	83,523	400
Vong, S	83,910	-	Watteyne, T	119,682	824
Voong, S	76,396	1,050	Watts, D	136,115	-
Voskakis, S	107,722	-	Watts, E	77,460	15
Voth, K L	107,330	377	Watts, T A	103,941	-
Waddell, D	110,869	1,481	Weatherbee, J	93,876	-
Wagner, S	86,684	480	Weaver, L I	116,959	-
Wahl, J A	118,206	310	Webb, S	114,675	24
Wainwright, M	126,608	-	Weber, R	75,223	943
Waite, J A L	117,179	-	Webster, B	84,724	-
Walia, M	167,282	1,050	Weddell, A	103,159	453
Walker, B	156,805	-	Wee, R	76,460	-
Walker, B	102,428	2,435	Weeks, R	169,101	8
Walker, C	88,035	-	Wei, J	116,130	-
Walker, C N	95,835	-	Wei, J	91,490	-
Walker, D J	104,186	-	Welch, K	120,911	128
Walker, E D	79,975	-	Welder, B	121,732	-
Walker, K L	100,215	-	Wellington, T	174,178	-
Walker, S	87,349	-	Wells, B	121,389	-
Wallace, G M	152,561	-	Wells, S	134,238	1,416
Walls, J	104,186	-	Weng, J	90,712	63
Walls, J D	178,132	3,152	Werfl, C	94,856	100
Waloszek, E	158,516	-	West, R	78,090	-
Walsh, R P	127,019	-	Westerby, I	99,613	-
Walters, M	113,671	-	Westerman, D	108,583	-
Walton, R	107,860	-	Westgate, J B	152,696	-
Walz, S	95,828	-	Wewala, D	111,067	-
Wang, C	107,352	-	Whincup, M	167,404	-
Wang, F	97,821	-	Whincup, T	126,272	-
Wang, H	104,550	-	Whipple, J	79,210	-
Wang, H	92,206	-	White, J	104,246	-
Wang, Q	115,243	-	White, P	145,322	1,403

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
White, R	113,757	5	Wong, B	113,512	-
Whitehead, D	114,094	-	Wong, B	98,664	5
Whiteman, K J	134,328	-	Wong, C	100,344	1,040
Whitley, C	85,380	9	Wong, C	112,353	5,527
Whitney, L	81,725	118	Wong, C A	84,971	-
Whynott, B M	92,969	-	Wong, D	167,988	546
Whyte, Z	114,872	-	Wong, D	77,488	-
Wickham, A	91,029	-	Wong, D	78,971	-
Wiebe, B J	147,715	-	Wong, E	91,637	16
Wiebe, B P	131,554	716	Wong, G R	151,933	-
Wiebe, J	125,444	546	Wong, H E	114,697	-
Wiegand, H	125,356	546	Wong, J	104,567	-
Wiens, M	76,536	1,285	Wong, J	75,806	9
Wightman, C	96,893	1,943	Wong, J	141,547	130
Wihnon, M	117,748	-	Wong, J	105,395	-
Wilde, C	121,341	-	Wong, K	119,118	566
Wiley, D	148,350	1,948	Wong, K KL	114,675	4,337
Wilgosh, J	146,505	-	Wong, S	81,489	-
Wilkinson, A	77,691	-	Wong, S	80,395	56
Wilkinson, C	149,297	-	Wong, S	88,327	-
Wilkinson, J D	143,994	-	Wong, T	94,617	184
Wilkinson, R	85,549	890	Wong, T	92,323	1,074
Will, W	88,594	487	Wong, T	87,588	-
Williams, C	114,675	24	Wong, T	82,423	-
Williams, K S	87,514	-	Wong, W	92,212	-
Williams, L	161,583	1,574	Wong, W	131,776	-
Williams, M	83,196	-	Wong, W	114,174	-
Williams, R J	107,952	-	Woo, K	86,445	-
Williams, T	79,827	-	Woo, L	96,538	2,237
Willis, B	99,307	-	Wood, G P	194,589	-
Wilson, B	106,175	-	Wood, J	126,339	-
Wilson, M	152,540	-	Wood, M	94,319	1,024
Winch, G M	78,171	3	Wood, S	155,716	-
Wingert, C	154,362	-	Woodhouse, M	88,764	25
Winkler, A	122,012	482	Woof, J	124,157	1,136
Winseman, H	87,686	-	Worrod, R	89,902	-
Winter, R D	87,826	966	Wotherspoon, P	91,181	-
Winters, C	88,817	698	Wray, C	117,482	182
Wittgens, M	216,143	745	Wright, S	106,074	-
Wittman, L	89,978	814	Wroblewski, A	140,242	541
Wiwchar, J	84,001	-	Wu, H	112,994	-
Wojcik, K	98,156	-	Wu, J	90,785	266
Wold, B	158,102	-	Wu, M	101,728	163
Wolde, B	88,667	-	Wu, R	91,719	-
Wolf, N	125,090	-	Wu, S	106,274	1,429
Wolff, K	121,218	-	Wuerch, C T	137,993	-
Womack, J	81,635	-	Wuttunee, R	111,990	1,482
Won, C	179,589	873	Wyer, J W	135,287	-
Wong, A	92,220	1,235	Wynn, M T	77,310	-
Wong, A	100,220	1,336	Xanthopoulos, V	80,347	12
Wong, A	139,023	546	Xian, Q	118,206	-
Wong, B	115,015	1,271	Xiang, J	75,869	-
Wong, B	80,089	519	Xiao, Z	122,425	3,012
Wong, B	101,039	100	Xin, C	78,058	1,424

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

CITY OF VANCOUVER

Name	Remuneration	Expenses	Name	Remuneration	Expenses
Xiong, L	114,679	-	Yue, C	91,830	-
Xiong, Y	78,817	-	Yung, C	84,587	-
Xu, C	118,311	1,398	Yurkovich, D A	84,286	283
Yackel, A B	168,500	168	Zabudsky, S J	78,926	-
Yamashita, K T	105,541	689	Zacharuk, J T	112,464	-
Yan, M	83,020	-	Zagar, A M	147,572	-
Yanciw, R	91,828	178	Zak, M	168,989	133
Yang, A	100,421	-	Zammar, J	191,540	6,056
Yang, H W	118,045	-	Zandbergen, M	101,330	-
Yang, L	98,936	1,336	Zargar, R V	99,955	-
Yang, X	104,266	-	Zaturecky, S	141,587	1,305
Yang, Z	100,674	-	Zawada, A N	178,682	-
Yang, Z	91,184	578	Zedan, R	127,138	2,646
Yarych, T R	168,230	625	Zeegers, R	91,828	-
Yates, M	152,281	-	Zelenika, I	82,136	-
Yau, A	108,822	546	Zemanek, C	79,329	-
Yazdani, M	92,005	-	Zenasni, Z	81,075	-
Yee, A	115,699	-	Zepedeo, C	83,563	-
Yee, J	119,488	-	Zhang, C	91,828	-
Yee, K	94,406	-	Zhang, X	93,938	-
Yee, K	93,462	-	Zhang, Z	118,402	-
Yee, L	131,296	-	Zhao, Q	76,054	-
Yee, S	107,113	586	Zheng, J	92,060	-
Yeh, Y D	95,902	816	Zhou, J	93,571	1,307
Yep, A	79,963	-	Zhou, T	88,764	300
Yeung, C	122,575	987	Zhou, Z	86,699	-
Yeung, R	94,022	-	Zhu, H	114,675	-
Yeung, W	84,333	24	Zhu, K	130,319	546
Yim, L	79,033	5	Ziegenfuss, E	88,577	-
Ying, M	106,698	626	Zienty, E	107,722	-
Yip, C	78,825	-	Zimbiti, K A	107,218	-
Yip, R Y	98,440	423	Zimmermann, B	144,513	-
Yoo, S	120,311	7,295	Zipf, M	91,828	5
Yoshida, N	78,156	99	Zoney, J	152,912	-
Yoshioka, A	105,431	-	Zonouzi, S	106,699	-
Young, B A	173,254	-	Zoppa, K TE	162,806	625
Young, C	84,337	-	Zuccarello, R	89,359	-
Young, D	118,393	840	Zuffa, D	88,188	3,288
Young, M A	121,671	1,085	Zupan, M	174,174	216
Youngman, B T	94,570	-	Zupan, M	137,669	-
Yu, E	96,506	53	Zygmunt, M E	105,053	1,017
Yu, J	106,433	1,050		<u>\$ 458,427,859</u>	<u>\$ 1,967,800</u>
Yu, K	94,785	-			
Yu, S	93,702	116			
Yu, S	81,950	-	Under \$75,000	<u>221,174,080</u>	<u>301,360</u>
Yu, T TL	77,938	-			
Yu, Y	102,741	767	Grand Total	<u>\$ 679,601,939</u>	<u>\$ 2,269,160</u>
Yuan, C	126,009	-			

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, etc.

Number of Agreements

15

Equivalent Number of
Gross Monthly Salary

1 to 12

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

SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES

(OVER \$25,000)

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

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

0894914 BC Ltd	\$ 262,641	Alexander Holburn Beaudin & Lang LLP, In Trust	160,000
0930501 BC Ltd	36,383	Alexander Holburn Beaudin+ Lang LLP	1,275,143
101 West Hastings Holding Ltd	1,432,466	Alfa Paper	25,610
1080419 B.C. Ltd	94,383	Allegra Design Print Mail	29,331
1098559 B.C. Ltd	210,963	Allegra Marketing, Print, Web	36,228
1215404 BC Ltd	172,634	All-Pro Services Ltd	171,618
1648 E. 1st Homes Limited	117,600	Alpha Techpro Building Solutions Inc	176,728
1st Call Rentals Ltd	25,545	ALS Canada Ltd	116,274
1st Trauma Scene Clean Up Ltd	168,316	Alsco Canada Corporation	278,076
2106 Main Limited Partnership	29,536	Altec Industries Limited	2,339,816
3-GIS, LLC	117,072	Always Excavating Ltd	225,422
3M Canada Co	274,623	Amazon	106,866
4th Utility Inc	614,337	Amazon Marketplace	278,917
6505589 Canada Inc	160,582	AME Consulting Group Ltd	399,590
657507 B C Ltd Zako's Deli	82,746	Ameresco Asset Sustainability Group	246,236
7 Key Consulting Corp	43,942	American Investments Ltd	45,255
911 Supply and Adventure Gear Inc	39,856	Amex Broadway West Realty in Trust	113,000
A & B Rail Services Ltd	105,513	Andrew Peller Ltd	153,673
A & N Trucking 1986 Ltd	260,433	Andrew Sheret Ltd	47,602
A Belluz Design & Communications	49,949	Anixter Canada Inc	821,092
A J Forsyth & Co Ltd	104,485	Ansan Industries Ltd	7,647,181
A R Mower & Supply Ltd	293,748	AON Canada Inc	7,972,085
A Randhawa Trucking	178,331	Apex Building Sciences Inc	26,145
ABC Pipe Cleaning Services Ltd	72,386	Apis Innovation Inc	436,066
ABC Transmissions Ltd	69,745	Aplin & Martin Consultants Ltd	508,585
Acceleration Strategy Inc	41,916	Aportto Translation Inc	43,124
Accent Cafe & Bistro Inc	61,886	Apple	42,401
Accenture Inc	352,023	Applewood Motors Langley	524,643
AccessSMT Holdings Ltd	72,245	Applied Electronics Ltd	235,850
Accurate Fabricating Ltd	26,766	Applied Industrial Technologies LP	110,742
Acklands-Grainger Inc	319,652	Aquilini Properties LP Aquilini Centre West	335,070
Acme Fire & Safety Co Ltd	121,001	Aramark Canada Ltd	1,757,268
Actes Environmental Ltd	54,372	Arbor Body Shop (1980) Ltd	91,340
Action Auto Glass Inc	75,062	Arboriculture Canada Training & Education Ltd	45,176
Action Glass Inc	260,192	Archistar Pty Ltd	280,000
Action Integrated Security Solutions	27,272	Arctec Alloys Ltd	39,275
Action Target Inc	190,901	Arete Safety And Protection Inc	66,947
Activated Automatic Door Systems Ltd	109,570	Ark Tires Corp	133,308
Active Earth Engineering Ltd	119,735	Armanino (Canada) ULC, dba AMF Media Group	39,972
Acuity Brands Lighting Canada Inc	318,448	Art Cader Architect Inc	72,513
Adcentives Enterprises Ltd	54,670	Artefactual Systems Inc	31,498
ADS Environmental Technologies, Inc	677,402	Artstarts In School	77,773
AECOM Canada Limited	760,212	Assertive Excavating & Demolition Ltd	2,752,525
AES Engineering Ltd	45,932	AssetWorks LLC	170,146
Affinity Staffing Inc	717,352	Associated Engineering BC Ltd	3,987,792
Aggressive Tube Bending Inc	39,726	Associated Fire Safety Group Inc	849,373
Ainsworth Inc	259,690	Association Of Neighbourhood Houses of BC	55,000
Ainsworth Inc (formerly ESC Automation Inc)	295,973	Astrographic Industries Ltd	46,014
Air Canada	374,687	Atco Structures & Logistics Ltd	31,567
Air Liquide Canada Inc	152,733	Ateeq Trucking Ltd	155,557
Air Vac Services Canada Ltd	49,107	Atira Property Management Inc	105,662
Akash Sablok, In Trust	4,909,845	Atira Women's Resource Society	908,445
Alblaster Pressure Washing Ltd	77,999	AtkinsRealis Canada Inc	78,407
Alchemer LLC	29,664	Atlas Copco Compressors Canada	45,012

Atlas Pest and Wildlife Control Ltd	35,889	Bill Boons Consulting Services	91,067
Atlas Power Sweeping Ltd	446,968	Bill Mandher Trucking Ltd	121,908
Atlas-Apex Roofing (BC) Inc	140,527	Birmingham And Wood Architects Plan ners	92,441
ATS Traffic Ltd	272,470	Black & McDonald Limited	48,443
Aulak Trucking	181,446	Black Box Customs Inc	46,032
Ausenco Engineering Canada Inc	77,460	Blackbear Excavating Ltd	259,692
Ausenco Sustainability Inc	42,498	B-Line Tire & Auto Supply (BC)	80,095
Austin Metal Fabricators LP	121,145	Bloomberg Finance LP	107,627
Autodesk Inc - Dept 8	64,967	Blue Diamond Hospitality Inc	48,908
Avenue Machinery Corp	93,427	Blue Max Lighting & Emergency	27,109
Avis Car Rental	91,845	Blue Sea Decoration Co, Ltd	119,807
Avison Young Commercial Real Estate Svcs, LP	268,479	Blue Water Systems Ltd	281,359
AVO Vehicle Outfitting Inc	381,444	Bluebeam Inc	214,332
Axon Public Safety Canada Inc	77,272	Bluecon Contracting Ltd	75,896
B. A. Blacktop Ltd	858,263	BlueFish Design Studio Inc	50,561
B. A. Blackwell & Associates Ltd	1,127,273	Bock Optronics Inc	31,091
B.A. Blacktop Infrastructure Inc	297,388	Bond Reproductions Inc	96,392
B.A. Robinson Co Ltd	847,117	Borden Ladner Gervais LLP	435,336
B.C. Air Filter Ltd	43,173	Bortolo & Sons Paving Co Ltd	488,194
Babakco Holdings Ltd	319,695	BOXX Modular LP	176,118
Baka Communications Inc	33,989	Brady's Excavating	194,280
Ball Horticultural Company	49,236	Brand.Live Management Group Inc	82,190
Bank Of Montreal	938,378	Branded Merch Ltd	85,382
Barry Hamel Equipment Ltd	86,133	Brandt Tractor Ltd	1,017,423
Bartlett Tree Experts	31,692	Brar & Son Trucking Ltd	151,650
Basalite Concrete Products	58,647	Braystone Rockworks Ltd	95,787
Baza Ventures Inc	46,065	Breaker's Marine Ltd	75,138
BBSpro Services Inc	27,354	Brenntag Canada Inc	261,721
BC Hardwood Floor Co Ltd	116,541	Brett-Young Seeds Limited	81,725
BC Housing Management Commission	2,393,037	Bright Future Studio Ltd	27,413
BC Hydro	21,106,325	Brinkman & Associates Reforestation	187,943
BC Libraries Cooperative	301,523	Britannia Community Services Centre	3,213,539
BC Municipal Safety Association	392,713	Brite-Lite Inc Lighting & Electrical Distributors	149,275
BC Non-Profit Housing Association	97,809	British Columbia Firearms Academy	43,175
BC Plant Health Care Inc	124,614	British Columbia Police Association	47,000
BC Rentals Ltd	64,954	Broadway Locksmith Ltd	29,261
BCD Holdings Ltd	103,362	Broadway Refrigeration Air Conditioning	130,894
BD Hall Constructors Corp	11,248,087	Brogan Fire & Safety	243,452
BDI a division of Bell Mobility Inc	33,912	Brooks Corning Co Ltd	115,522
BDO Canada LLP	69,657	Brown and Caldwell Consultants Canada Ltd	1,626,086
Beatty Floors Ltd	141,597	Brown Bros Motor Lease Canada Ltd	55,223
Bedrock Granite Sales Ltd	232,864	Brown Bros Ford	119,502
Beijing Bookstore	112,821	Bruce, Edward (Ted)	106,575
Belfor Property Restoration	60,756	Brush Ex Services Ltd	126,089
BelieveCo:Partners Ltd	150,662	BTY Consultancy Group Inc	46,242
Bell Mobility Inc	2,583,093	Bunt & Associates Engineering Ltd	56,504
Bennett Jones LLP Guinness Tower	92,784	Bunzl Canada Inc	44,942
BentallGreenOak Canada LP	195,704	Bureau Veritas Canada (2019) Inc	35,709
Best Buy Canada Ltd	26,629	Burnaby Bag & Burlap Ltd 401 Business Centre	53,197
Better Blend Coffee Ltd	28,934	Burnaby Hitch & Linex	33,607
BGIS Global Integrated Solutions	112,544	Burnaby Lake Greenhouses Ltd	47,083
Bibliocommons Corp	145,639	Bush Bohlman & Partners	25,400
Bibliotheca Canada Inc	97,075	Business Watch International Inc	29,768
Big Dig Excavating Ltd	702,015	Buster's Towing (1987) Ltd	1,477,809
Bigfoot Crane Company Inc	53,970	C & S Eland Holdings Ltd	29,279

PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES
CITY OF VANCOUVER

C J Graphics Inc	26,233	CES City Electric Supply	172,378
C Y Grower Supplies Limited	25,223	CH2M Hill Canada Limited	291,147
Caffe Umbria Canada	26,425	Champlain Square LP	199,676
Cam Andrews Creative Consulting	106,766	Chance Rides Manufacturing Inc	284,686
Cambie and Broadway GP Ltd	75,392	Chapman Burner And Heating Service Ltd	234,694
Cambridge Plumbing Systems Ltd	50,274	Charest Legal Solutions Inc	47,703
Camfil Canada Inc	80,692	Chen & Leung "In Trust" Barrister & Solicitors	10,401,159
Camp Summit	35,186	Chernoff Thompson Architects	57,088
Canada Council For The Arts	56,359	Chinese Community Policing Centre	203,995
Canada Damage Recovery Enterprise Rent-A-Car	33,182	Chorus Consulting Inc	119,827
Canada Mortgage & Housing Corp	70,633	Christie Lites Sales	144,542
Canada Pipe Company ULC	2,110,234	Chrome River Technologies Inc	52,968
Canada Post Corporation	1,024,126	Chubb Edwards	73,853
Canada Spring Mfg (1988) Inc	51,599	Chung, Timothy	34,598
Canada Ticket Inc	35,159	CIF Composites Inc	71,389
Canadian Ammunition Disposal Services	35,401	Cimco Refrigeration	220,698
Canadian Assn Chiefs Of Police	178,994	Cisco Systems Capital Canada Co	507,786
Canadian Dewatering Ltd	462,846	City Farmer	157,150
Canadian Doormaster Electric Ltd	540,627	City Hoe Services Ltd	978,031
Canadian Gift Concept Corp	63,752	City Of Abbotsford	66,742
Canadian Int'l Dragon Boat Festival Society	61,640	City Of Burnaby	160,164
Canadian Linen & Uniform Service	122,602	City Of Coquitlam	55,737
Canadian Pacific Railway Company	260,480	City Of Delta	4,813,600
Canadian Tire Corporation Ltd	111,688	City Of New Westminster	45,521
Canadian Water Network Inc	50,000	City Of North Vancouver	42,890
Canco Cranes & Equipment Ltd	66,012	City Of Richmond	183,076
Cannor Nurseries Ltd	65,470	City Of Surrey	312,482
Cansel Survey Equipment Inc	92,343	Clark Wilson LLP	31,713
Canterbury Coffee Corporation	62,587	Clayton Kropp Design Ltd	32,150
Cap-It Richmond	98,696	Cleartech Industries Inc	373,063
Capital Grid Services Corp	212,674	Cloverdale Paint Inc	39,023
Carahsoft Technology Corporation	140,823	CLT 0007 Community Society	1,090,468
Carbonet Holdings Inc	113,428	Club Prophet Systems	28,000
Carscadden Stokes McDonald Architects Inc	1,483,114	Coast Foundation Society (1974)	50,732
Carter Chevrolet Cadillac Buick GMC Burnaby Ltd	49,584	Coast Limited Partnership	65,174
Carter Honda Carter Motorsports	80,810	Coast Mountain Bus Company Ltd	1,766,810
Cascade Raider Holdings Ltd Raider Hansen	87,605	Coast Powertrain Ltd	41,797
Cascade Wear B.C. Ltd	302,133	Coastal Ford Sales Limited	674,958
Cascadia Strategy Consulting Partners Ltd	610,500	Coastal Jazz & Blues Society	27,000
Cat The Rental Store	317,582	Cobbett & Cotton Law Corporation, in Trust	1,850,044
CBRE Limited	236,250	Cohen Buchan Edwards LLP, In Trust	9,564,914
CBS Parts Ltd	31,388	Coinamatic Canada Inc	51,727
CC Equipment Sales Ltd	92,014	Coldfront Labs Inc	88,560
CCEM Strategies Ltd	39,171	Collectcents Inc	453,779
CD Nova Ltd	40,200	Collingwood Community Policing Centre Assoc	206,143
CD/M2 Lightworks Corp	33,327	Collingwood Neighbourhood House Society	59,926
CDW Canada Corp	12,071,187	Cologix Canada Inc	54,773
Cedar Crest Lands (BC) Ltd	1,315,208	Columbia Fuels	35,758
Cedar Rim Nurseries	26,718	Comcor Environmental Limited	248,759
Celerity Engineering Limited	29,755	Comfort Station Manager	45,387
CelleBrite Inc	184,676	Commander Warehouse Equipment	121,399
Centaur Products Inc	27,169	Commercial Aquatic Supplies	122,455
Centennial Foodservice	217,778	Commercial Truck Equipment Co	1,451,991
CentralSquare Canada Software Inc	1,295,384	Commissionaires	254,469
Centre For Equitable Library Access	46,370	Communico Software LLC	36,679

PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES
CITY OF VANCOUVER

Community Builders Group	97,660	Davidson Bros Mechanical Contractors Ltd	80,095
Community Impact Real Estate Societ	113,678	Davies Park & Associates (Vancouver) Inc	33,338
Community Land Trust Foundation of BC	1,250,185	Davtech Analytical Services (Canada) Inc	53,135
Compass Resource Management	44,130	DB Perks & Associates Ltd	95,732
Complete Utility Contractors Ltd	2,222,381	DC Consulting Service LLC	27,168
Compugen Inc	477,521	De Lage Landen Financial Services Canada Inc	116,781
Computational Hydraulics Inc	35,104	Dekor Glass (1996) Ltd	29,388
Computronix (Canada) Ltd	718,658	Deloitte LLP	2,672,532
Concept Controls Inc	96,777	Delta Irrigation Products Ltd	32,893
Conibear, Mary	34,059	Dentons Canada LLP	25,346
Consultco Inc	54,284	Design Roofing & Sheet Metal Ltd	31,852
Contemporary Art Gallery Society of BC	37,360	Deva Solutions Inc	129,653
Contemporary Office Interiors Ltd	327,503	Dexterra Group Inc	198,028
Continental Roofing	25,771	DGS Construction Company Ltd	1,558,471
Convergent Information Systems	104,727	Dhaliwal Trucking	183,818
Cool Air Rentals Ltd	156,315	Dialog BC Architecture Engineering	123,695
Cool-It Hi-Way Services Inc	60,816	Diamond and Schmitt Architects Inc	1,383,192
Cooper Equipment Rentals Ltd	150,511	Diamond Head Consulting Ltd	638,157
Corbel Commercial Inc	183,750	Dillon Consulting Limited	68,510
Core Equipment Inc	25,574	Dinesen Nurseries Ltd	349,538
Core Group Civil Consultants Ltd	107,842	Direct Equipment West Ltd	1,274,570
Core6 Environmental Ltd	729,489	District Of West Vancouver	25,790
Coriolis Consulting Corp	483,045	Division 15 Mechanical Ltd	864,299
Cornerstone Signage & Design Ltd	25,845	Dixon Networks Corp	81,386
Corporate of the Township of Langley	40,533	Glask Arms Corp	29,694
CoStar International LLC	41,809	DLC Distributors Inc	28,958
Costco	91,275	DMD & Associates Ltd	83,749
COWI North America Ltd	110,845	Dobney Foundry Ltd	85,170
Cox, Taylor	66,021	Dominion Voting Systems Corp	53,723
CPKN Network Inc	48,679	Domo Consulting Ltd	171,990
Creative Embroidery	116,087	Double Tap Sports Inc	38,536
Creative Energy Vancouver Platforms Inc	396,761	Dr Andrew Miki	173,075
Creditron, Inc	43,229	Dr Randy Mackoff R. Psych	69,120
Creo Finishing Ltd	32,006	Dr Rebecca Ledger Animal Behav. & Welfare	26,618
CSS - Canadian Sign Supplies Ltd	210,346	DreamRider Productions Society	94,383
Cubex Ltd	266,267	Drysdale Bacon McStravick LLP, in Trust	2,069,184
Cullen Western Star	305,477	DS Tactical Ltd	1,185,729
Cummings Trailer Sales & Rentals Lt	42,696	DuBois Chemicals Canada Inc	49,085
Cummins Canada ULC	217,759	Dueck Auto Group	1,103,804
Currie, Ashley	40,835	Durante Kreuk Ltd	35,143
Custom Blacktop Co	470,344	Duron Specialty Contracting Group Ltd	291,368
Custom Protect Ear Inc	27,290	Dyna Engineering Ltd	84,469
CVS Midwest Tape LLC	171,024	Dynamic Rescue Equipment Sales Ltd	41,397
CWPC Property Consultants Ltd	43,769	Dyplex Communications Ltd	32,061
D G MacLachlan Limited	32,536	E. Lees & Associates Consulting Ltd	112,600
D Sandhu Trucking	137,833	E.B. Horsman & Son	464,365
D. Manning & Associates Inc, In Trust	500,000	Eagle West Crane & Rigging	112,008
D4H Technologies Ltd	26,800	Ebco Metal Finishing LP	36,285
Dams Ford Lincoln Sales Ltd	255,320	Ebsco Canada Ltd	310,562
Danica	26,457	Echelon Centre (Mesa Chemical Corporation)	1,597,189
Daniel Lynagh & Sons Ltd	57,464	ECO Planet Cleaning and Building	141,737
Darkhorse Analytics Inc	30,800	Eco-Counter Inc	48,191
Datacore Mail Management Ltd	135,438	Econolite Canada Inc	59,977
Dave Dulay Trucking	134,829	Ecoplan International Inc	34,822
David G. Butcher Law Corp	49,022	EECOL Electric (Sask) Inc	4,763,795

EFS e-Forensics Services Inc	84,407	FCA Canada Inc (Chrysler Canada Inc)	1,492,908
Eigen Development Ltd	26,587	FCAPX Ltd a div. of Roth IAMS Ltd	419,939
Elections Ontario	130,626	Federation Of Canadian Municipalities	1,324,322
Electrical Cable Supply Ltd	275,419	Fees - AMEX	262,443
Electrical Industry Training Institute Global Ltd	43,719	Fees - BMO	116,564
Electronic Innovations	51,199	Fees - INTERAC	33,540
Element Fleet Management	302,452	Fees - MC	1,037,167
Elements Soc. for Enviro. Educn & Leadership	138,581	Fees - Moneris	206,179
Elia Kirby Productions Ltd	43,321	Fees - VISA	2,662,376
Elite Fire Protection Ltd	106,729	Ferman, Pamela	27,929
Embers	74,721	Ferno Canada Inc	28,913
Emblazon Embroidery Inc	76,675	Festilight Decor Inc	46,579
Emco Corporation	3,612,956	Finning (Canada)	2,809,389
Emec Design Group Ltd	25,200	Fiore Group Training Inc	30,667
Emergency Communications For BC Inc	29,984,324	First Light Energy Solutions Ltd	313,793
Emergent BioSolutions Canada Inc	37,620	First Truck Centre	1,863,446
English Lawns Ltd	78,306	Flageole, Richard	26,933
Englobe Corp	39,439	Fleurs de Villes Inc	153,836
Ensign Pacific Chrysler Dodge Jeep	49,890	FLIR Unmanned Aerial Systems ULC	60,400
Ensign Pacific Lease Ltd	168,576	Flocor Inc	2,715,255
Enterprise Rent-A-Car	479,430	Flynn Canada Ltd	167,568
Entire Building Services Ltd	90,576	Focal Engineering Inc	68,670
Entrust Limited	35,922	Foreman Equipment Ltd	410,012
Enviro Tech Refrigeration Ltd	25,309	Foreseeson EVSE Technology Inc	103,008
EPI-Use Labs, LLC	119,906	Foreshades Backhoe Ltd	198,829
Equinix Canada Ltd	26,618	Formline Construction Ltd	626,194
Equitas - International Centre for Rights Education	93,930	Fort Fabrication & Welding Ltd	63,347
Erica Toews Law Corporation	59,317	FortisBC Energy Inc	7,041,048
Ericsson Mfg Ltd	42,138	Fountain Tire Ltd	33,482
Erik N Vu MD Corp	156,837	Four Directions Trading Post	28,579
Ernst & Young LLP	901,460	Four Lakes Mechanical Ltd	25,915
ESIT Canada Enterprise Services Co	34,440	Fox, Kevin	25,221
Esri Canada Ltd	1,226,689	Foxtrot Consulting Ltd	46,738
Ethos Acceleration Inc	120,350	Franci Architecture Inc	1,170,410
Etro Construction Limited	3,285,757	Frank Stanzl Construction Ltd	62,275
Euro Handyman Ltd	106,733	Fraser River Paint & Body Ltd	224,328
Everbridge Inc	35,349	Fraser Valley Equipment Ltd	493,070
Excelsior Building Maintenance Ltd	74,034	Fraser Valley Refrigeration Ltd	989,002
Executive Building Maintenance Inc	290,708	Fred Surridge Ltd	503,652
EXFO Inc	62,498	Frontier Power Products Ltd	93,493
exp Services Inc	251,238	FTR Limited	63,754
Expert Excavating Demolition & Trucking Ltd	144,735	Fujitec Canada Inc	166,408
E-Z-GO Canada Limited	101,286	Fujitsu Consulting (Canada) Inc	115,731
F & G Delivery Ltd	106,297	FVB Energy Inc	343,861
F.J.Turner Company, Inc	37,491	G Nagra Trucking	82,368
Facebook	63,626	G Treasury SS LLC	60,192
Fairmont Hotels	32,697	G. Trasolini Contractors Ltd	1,411,073
Fairway Recycle Group Inc	136,444	G.S. Bhullar Trucking	247,082
Falcon Equipment Ltd	35,048	GardaWorld Cash Services Canada Corporation	159,974
Falk Brothers Excavating	102,329	Gardens By Nature Landscape Services	49,405
False Creek Fuels Ltd	73,833	Gartner Canada Co	319,095
False Creek Harbour Authority	52,202	GCL Contracting Inc	1,471,778
Farid Enterprises Inc	30,655	Gear Equipment Inc	70,756
Farm Tek Turf Services Inc	279,702	Gearforce Equipment Rentals	33,253
Faronics Corporation	27,794	Gegra Equipment Ltd	30,067

PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES
CITY OF VANCOUVER

Gencor Industries Inc	40,440	Hedgehog Technologies Inc	125,518
Geo H. Hewitt Co Limited	53,154	HedgeMasters Arboricultural Services Ltd	43,098
George Bubas Motors Ltd	200,549	Heidelberg Materials Canada Ltd	961,266
Gescan Sonepar Canada Inc	124,056	Heland Investments Limited	107,040
GF Urecon Ltd	142,988	Heller Murch Realty Ltd	25,096
GFL Environmental Inc	12,224,033	Hemlock Harling Distribution Inc	50,717
GHD Limited	1,722,167	Hemlock Printers Ltd	56,311
GHL Consultants Ltd	47,112	Henriquez Partners Architects Ltd	515,745
Ginqo Consulting Ltd	316,854	Heritage Office Furnishings Ltd	648,104
Glacier Media Group	35,935	Hi Pressure Equipment Ltd	25,155
Global Consumer Services Inc	45,427	Hi-Cube Storage Products Ltd	65,990
Global Container Corporation	69,145	Hilti (Canada) Corporation	68,586
Global Spectrum Facility Management LP	39,417	Hilton Hotels	33,925
GO Richmond Chrysler Dodge Jeep RAM	279,150	Hodgson King and Marble Ltd	1,221,437
Gordon Food Service Canada Ltd	355,620	Holland Imports Inc	49,055
GR Grandview Refrigeration Inc	92,190	Home Depot Canada Inc	273,486
Grand & Toy	1,791,508	Homewood Health Inc	406,617
Grandview Woodland Comm. Police Office Soc	203,995	HootSuite Inc	79,824
Granicus Canada Holdings ULC	240,571	Horseshoe Star Holdings Ltd	384,765
Granville Island Brewing	40,193	Hoskin Scientific Ltd	35,222
Granville Island Veterinary Hospital	70,376	Hothi Trucking	155,294
Graybar Canada Ltd	118,313	Houle Electric Limited	282,539
Great West Equipment	899,576	HUB Cycling	193,422
Greater Vancouver Powersports	107,528	Hub Fire Engines & Equipment Ltd	29,142
Greater Vancouver Sewerage & Drainage District	94,689,592	Hub Power Ltd	273,736
Greater Vancouver Water District Metro Vancouver	92,682,697	Huer Foods Inc	39,265
GreatPacific Consulting Ltd	99,041	Human Studio Architecture & Urban Design Ltd	265,110
Green Line Hose & Fittings Ltd	77,731	Hunter Engineering Company	68,306
Green Shield Canada	29,128,671	Hunter Litigation Chambers	25,795
Greg Bubas Victoria Excavating	112,099	Hytrans Systems BV	236,335
Gregg Distributors LP	796,701	Iain Ritchie Farrier Services	28,463
Grimco Canada Inc	305,629	IATSE Local 118 Union Dues	59,221
Grime Fighters Service Group Ltd	28,779	IBM Canada Limited	730,832
Groeneveld Lubrication Solutions	26,646	Iconix Waterworks LP	254,385
Grout McTavish Architecture Inc	30,683	Idaz Construction	177,249
Grover Elliott & Co Ltd	28,732	Ideaspace Consulting Inc	30,699
Guillevin International Co	396,074	IGI Resources	586,135
Gutermann Leak Detection	48,715	Ikari Construction Ltd	36,540
Habitat Systems Inc	36,752	Impact Canopies Canada Inc	28,634
Haebler Construction Projects Inc	20,678,998	Impeccable Construction Ltd	28,404
Half Price Rubbish Inc	56,960	Imperial Parking Canada Corporation	140,926
Hanley Agencies Ltd	65,306	Imprest - Community Services	93,575
Hapa Landscape Architecture Collaborative Inc	148,172	Incite Experiential Design Inc	52,506
Happy Cities Studio Inc	72,345	Inclusive Excellence Strategy Solutions Inc	193,560
Harbour House Hotel	28,323	Independent Building Materials Distribution Inc	34,246
Harbour International Trucks Ltd	1,231,280	Indigenous Corporate Training Inc	25,458
Harding Steel Company Limited	35,881	Indigo Park Canada Inc In Trust	46,673
Harlan Fairbanks Co Ltd	30,863	Industrial Alliance Insurance and Financial Svcs	3,517,422
Harris & Company Barristers & Solicitors	178,324	Infor Public Sector, Inc Infor (US) inc	436,225
Hartshorne & Mehl Barristers and Solicitors	26,518	Info-Tech Research Group	99,352
Hastings North Area Planning Association	203,995	Inlailawatash LP	98,116
Hays Specialist Recruitment Canada Inc	31,406	Inland Truck & Equipment Ltd	2,842,766
Hazmasters Inc	148,028	Inline Nurseries	39,914
HCMA Architecture + Design	1,157,278	Innovyze LLC	48,504
Heatherbrae Builders Co Ltd	34,125	Insights Learning & Development (Canada) Ltd	55,075

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Intellitime Systems Corporation	147,721	Kendrick Equipment (2003) Ltd	278,893
Inter Trade Canada Ltd	68,850	Kenny's Trucking	207,221
InterCo Division 10 Inc	49,195	Kent Metal Products Ltd	278,796
Intercontinental Flavours Group	61,696	Kern BSG Management Ltd	341,078
Intercontinental Truck Body (BC) Inc	1,539,752	Kerr Wood Leidal Associates Ltd	1,128,260
International Association for Human Values	31,500	Kerr, Cameron	34,335
International Association of Chiefs of Police	36,509	Kerrisdale Notary, In Trust	106,250
International Flood Control Corp	27,606	Kerrisdale, Oakridge, Marpole Comm. Policing Ctr	203,995
Interprovincial Traffic Services Ltd	1,149,111	Keystone Environmental Ltd	226,588
Introba Canada LLP	152,786	KFT Fire Trainer LLC	65,462
iON United, Inc	416,813	Khora Architecture + Interiors Inc	148,644
Ipsos Limited Partnership	92,480	Kindred Construction Ltd	29,761
Iredale Architecture	185,371	Kinesik Engineered Products Inc	54,530
Iridia Medical Inc	241,601	Kinetic OHS Services Ltd	38,264
Iron Mountain Canada Operations ULC	134,432	King Hoe Excavating Ltd	4,524,956
ISCO Canada Inc	294,631	King Kubota Ltd	409,731
ISL Engineering and Land Services	164,145	Kingfisher Docks Ltd	67,475
Italian Cultural Centre Society	42,042	Kirk M. Pickering & Associates Ltd	334,278
ITF Hoopp Realty Inc Triovest Realty Advisors Inc	3,564,986	Kiwaasa Neighbourhood Services Association	30,000
J & G Trucking	153,309	Kodiak Trucking & Equip Ltd	1,889,526
J & M Trucking	230,809	Koman Construction Limited	152,561
J B Newall Memorials	27,326	Konica Minolta Business Solutions (Canada) Ltd	90,226
J Mundie Trucking	192,679	Kontur Geotechnical Consultants Inc	69,254
J. Bhinder Trucking	170,912	Korn Ferry (CA) Ltd	69,300
J. Brown Trucking Co Inc	188,308	Korth Group Ltd	569,885
J.J. MacKay Canada Limited	467,019	Kova Engineering Ltd	27,425
J.S. Sanghera Trucking	174,274	KPMG LLP	111,843
Jack Cewe Construction Ltd	352,250	KRK Construction Ltd	188,236
Jacob Bros. Construction Inc	319,011	Kronos Canadian Systems Inc A UKG Company	88,412
Jaggaer LLC	138,810	KTI Limited	697,644
Jamac Painting & Sandblasting Ltd	4,647,855	Kwela Leadership	236,518
James Bush & Associates	30,421	Kwik Trap Inc	64,960
Jardine, Paula	36,800	L & M Backhoe Services Ltd	183,259
JART Holdings Ltd	71,006	Labas Construction Ltd	372,015
Jim Pattison Dealership GP	44,944	Lafarge Canada Inc	4,346,289
Jim Pattison Lease	5,772,032	Lafrentz Road Marking	26,284
JJM Construction Ltd	4,118,814	Lancaster House	31,742
Jog-San Trucking	142,265	Landsure Systems Ltd	80,000
John Archer and Associates Inc	33,495	Langley Roofing Co Ltd	613,560
Joint Force Tactical Ltd	2,141,875	Language Line Services, Inc	66,759
Jonathan Field Company Ltd	29,491	Law Enforcement Training Association	33,911
Jonathan Morgan & Company Ltd	63,611	Lawnboy Enterprises Ltd	98,481
Jordair Compressors Inc	26,552	Lawson Lundell LLP	82,959
JR Virk Trucking Ltd	137,791	LDR Engineering Group	60,216
JS Refrigeration Engineering Inc	34,151	LeBlevec Construction	146,823
JSI Telecom Division Of Jatom Systems Inc	57,687	LED Lights & Parts	25,251
Julie Hamilton & Associates Inc	100,223	Lee's Seniors Housing Society	45,000
Julie Nichols Law Corporation	42,105	Leger Marketing Alberta Inc	144,191
JUST Mechanical Ltd	1,188,709	Len's Transportation Group Ltd	241,295
Justice Institute Of BC	1,996,220	Levellen Holdings Corp	843,965
K Dhillon Trucking Ltd	142,392	LexisNexis Canada Inc	94,795
K.S. Trucking	120,895	Liang You Book Co Ltd	33,495
Kal Tire	298,220	Librairie Monet Inc	30,513
Kanopy Inc	126,734	Library Bound Inc	1,205,622
Kasian Architecture Int. Design & Planning Ltd	104,584	Licker Geospatial Consulting Ltd	180,175

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Liebherr Canada Ltd	833,789	Medteq Solutions CA Ltd TargetSolutions CA Ltd	99,252
Lifemark Occupational Health and Wellness Inc	49,848	Mega Na, Inc	125,023
Lifesaving Society	45,884	Meltwater News Canada Inc	48,150
Lin Haw International Co Ltd	55,736	Mercer (Canada) Limited	46,200
LinkedIn Ireland	57,547	Merletti Construction (1999) Ltd	175,594
Liquid Assets Distribution Ltd	343,193	Merrick Architecture	183,556
Liquid Metal Marine Ltd	742,500	Meshline Manufacturing Inc	43,521
Livingston International Inc	116,864	MessageOne LLC	31,475
LIVun Ltd	386,809	Metal Ventures Inc dba Metal Supermarkets	188,163
Lloyd Libke Law Enforcement Sales Inc	1,326,399	Metro Motors Ltd	3,543,625
Lock Block Ltd	179,149	Metro Testing & Engineering Ltd	44,327
London Drugs	52,747	Metro Vancouver Crime Stoppers	65,838
Lookout Housing and Health Society	174,436	Metronix Services Inc	146,118
Lordco Auto Parts	200,695	Mettler-Toledo Inc	170,007
Lot Masters Maintenance Corp	58,045	Michelin North America (Canada) Ltd	856,442
Lucent Quay Consulting Inc	72,902	Micro Focus Software Solutions Canada Co	329,562
Lumos Solar, LLC	31,320	Microserve, V8205	3,261,405
Lutz, Dr Kevin	25,200	Microsoft Canada Inc	4,352,442
Lyngsoe Systems Inc	78,515	Microsoft Corporation	226,191
M. Kevin Woodall Law Corporation	105,526	Midland's Workwear Plus	96,113
M. Ninow Consulting	44,794	Minerva Foundation For BC Women	35,200
M. Van Noort & Sons Bulb Co Ltd	130,004	Minister of Finance	18,362,023
Macdonald Commercial Real Estate Services Ltd	102,000	Minister of Finance dba BC On Line	37,000
Machat, Sylvia	26,880	Minister of Finance FrontCounter BC	298,377
Maglin Site Furniture, Inc	52,472	Minister Of Finance Ministry of Technology, Innov.	638,659
Magnet Forensics Inc	82,638	Minister Of Finance Product Distribution Centre	146,363
Mahil Trucking	172,558	Minister of Finance Tribunal Transformation	68,010
Mainland Construction Materials ULC	3,709,360	Ministry of Forests	134,420
Mainroad Maintenance Products Ltd	46,466	Ministry of Health	83,097
MakeWay Charitable Society	260,483	Ministry of Public Safety and Solicitor General	187,449
Malhi Janitorial Services Ltd	113,379	Mission Possible Compassionate Ministries Society	51,550
Mallory International Ltd	33,646	Mixer Systems Inc	31,932
Mancorp Industrial Sales Ltd	41,621	MK Illumination Inc	63,203
Manulife Financial	591,918	MNP LLP	448,781
Maple Leaf Disposal Ltd	36,367	Modern Tool BC Ltd	56,526
Marathon Surfaces Inc	72,355	Modo The Car Co-op	207,859
Mariano, Verlynn-Ann	75,214	Momentive Europe UC	36,693
Marine Chrysler Dodge Jeep Ltd	72,383	Monaghan Golf Inc	1,714,162
Marine Roofing Repair & Maintenance Service Ltd	244,266	Monday.com Ltd	34,248
Mario's Gelati Ltd	141,020	Moneris Solutions Corporation Sunlife Centre	55,069
Marriott Hotels	29,831	Moody's Canada Inc	76,650
Martin & Levesque Inc	81,711	Morrison Hershfield Limited	163,102
MasonLift Ltd	42,705	Mortal Coil Performance Society	47,250
Matrix Video Communications Corp	40,202	Mortimer's Monumental Works Ltd	110,777
Mcasphalt Industries Ltd	2,861,867	Mosaic	190,046
McCarthy Tetrault LLP	39,826	Mott Electric GP	67,346
McElhanney Ltd	368,938	Mott MacDonald Canada Limited	217,504
McGinn Engineering & Preservation Ltd	60,655	Mount Pleasant Community Policing Society	200,000
McGregor Hardware Distribution	141,547	MP Enterprises	1,253,269
McRae's Environmental Services Ltd	5,418,490	Mr. Clean Power Washing Services Inc	36,852
MD Charlton Co Ltd	1,421,686	MTG - VPHC	488,617
MDT Technical Services Inc	75,864	Muddy River Technology Inc	61,485
MEA Forensic Engineers & Scientists	31,670	Muncie's Golf Shop Ltd	1,548,787
MeadowFresh Dairy Products	55,141	Municipal Pension Plan Province of BC	87,179,541
Mediquest Technologies Inc	62,075	Muniworth Innovations Inc	26,798

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Museum of Vancouver	110,583	Open Water Coaching	38,508
Musqueam Indian Band	566,967	OpenDataSoft LLC	76,500
Mustel Group	43,633	OpenRoad Auto Group Limited	469,960
MVZEIF	257,775	Operators Training School Inc	54,380
N. Harris Computer Corporation	122,235	Oracle Canada ULC	192,913
National Association of City Transportation Officials	32,498	Organic Villa Catering Ltd	133,016
National Economic Research Associates, Inc	221,124	Orkin Canada	32,281
National Energy Equipment Inc	293,880	Otto Communications Otto Engineering Inc	32,239
National Geographic Books	31,075	Outdoor Gear Canada	28,488
ND Graphics Inc	42,257	Outfront JCDecaux Street Furniture Canada LP	374,044
NEC Software Solutions UK Ltd	56,664	Outsystems Inc	135,616
Nedco Rexel Canada Electrical Inc	107,733	Overdose Prevention Society	477,365
Neptune Technology Group	2,300,360	Overdrive Inc	1,759,796
New Commons Development	40,791	P. Sekhon Trucking Ltd	2,099,658
New Line Hose & Fittings	118,385	P.S.I. Fluid Power Ltd	144,504
New Line Skateparks Inc	29,190	Pace Solutions Corp	117,470
New Moon Excavating Ltd	195,182	Pacific Boiler Ltd	123,507
New Westminster Police Service	386,693	Pacific Bolt Manufacturing Ltd	35,802
New World Estates Ltd	46,376	Pacific Crown Management Co Ltd	2,924,937
Newconcept Industries Ltd	70,411	Pacific Mattress Recycling Inc	661,727
Newspaperdirect Inc	80,014	Pacific Northwest Raptors Ltd	314,439
Nichols, Wayne	162,392	Pacific Powertech Inc	76,865
Nicholson, Terence	174,679	Pacific Ropes Contracting Ltd	55,728
Nicoson Investment	486,519	Pacific Safety Consulting Group Inc	182,248
Night Owl Bird Hospital	41,113	Padam Trucking	162,490
Night Vision Devices Inc	96,712	Paladin Risk Solutions Inc	37,390
NMS Imaging Inc	43,092	Paladin Security Group Ltd	3,015,156
Noggin IT Inc	53,052	Paladin Technologies Inc	147,838
Nomadic Industries	28,300	Panasonic Canada Inc	25,274
Norben Electric Ltd	129,493	Pape, Jada-Gabrielle	100,747
Noritsu Canada Ltd	45,948	Paper E Clips Inc	26,715
Norquip Services Ltd	38,282	Para Space Landscaping Inc	493,717
North Construction Ltd	743,600	Paradigm Software	39,114
North Point Helicopters Ltd	30,052	Parallax Industries Ltd	126,310
Northern Building Supply Ltd	629,885	Park Georgia Insurance	58,489
Northern Business Intelligence	528,780	Park N Play Design Co Ltd	155,653
Northland at Grouse, LP	49,793	Parklane Systems Inc	45,977
Northwest Gardening Services Ltd	49,521	Parkside Property Management Ltd	75,191
Northwest Safework Solutions Inc	80,313	Parkworks Solutions Corp	543,398
Northwestern Hardware Ltd	43,120	Parsons Inc	749,589
Nova Pole International Inc	623,220	Pattison Outdoor Advertising LP	84,556
Novax Industries Corporation	67,228	Paul Ceyssens Law Corporation	56,975
NTEC Industries Ltd	142,952	PayByPhone Technologies Inc	2,649,034
Nucor Environmental Solutions Ltd	161,366	PBX Engineering Ltd	29,902
Nurndy-Forfire Emergency Graphics Ltd	30,453	PDQ Installation Services	1,120,087
Nutech Facility Services Ltd	931,983	Peace of the Circle	75,600
Nutrien AG Solutions (Canada) Inc	741,257	Perkins+Will Canada Architects Co	95,624
Oakcreek Golf & Turf LP	990,559	Peterbilt Pacific Inc	92,892
Occupational First Aid Attendants Assoc. Of BC	64,142	Petro-Canada Lubricants Inc	308,280
Ocean Trailer	2,593,780	Petro-Canada Superpass a Suncor Business	83,306
OCLC, Inc	100,149	PFS Studio	534,981
Olympic International Sales Ltd	37,569	PGP Contractors Ltd	170,625
OmniView Tech Corp	57,913	Philip Ross Agencies Limited	279,368
Open Road Toyota - Richmond	804,092	Phoenix Enterprises Ltd	34,661
Open Text Corporation	103,035	Phoenix Print Management	32,368

Phoenix Restorations Ltd	30,921	Qualichem Industrial Products Ltd	54,538
Phoenix Tent & Event Rentals	44,576	Quality Powder Coating Ltd	90,078
Phoenix Truck & Crane Ltd	41,924	Qualtrics LLC	47,040
Pictometry Canada, Corp	62,666	R A Malatest & Associates Ltd	226,974
Pinton Forrest & Madden Group Inc	107,234	R.F. Binnie & Associates Ltd	1,149,041
Pisco Media Group LLC	55,400	Railtown Cafe & Catering	39,615
Pitney Bowes Canada Ltd	28,182	Raincity Housing & Support Society	1,513,311
Pitney Works	390,248	Ram Engineering Ltd	194,760
PL Technology Solutions Inc	70,957	Ram Geotechnical Engineering Ltd	159,405
Plant Products Inc	51,673	Rampart International Corp	135,789
Poco Pump and Blower Ltd	26,396	Rasmussen Bindery	36,634
Poirier, Raymond	470,811	Rattan Trucking	144,888
Polar Battery Ltd	66,597	Raven Concealment Systems LLC	49,183
Polar Engineering Ltd	244,102	Ravens Agri-Services & Products Inc	62,012
Police Executive Research Forum	47,895	Ray-Cam Co-Operative Association	577,007
Polycrete Restorations Ltd	192,490	RBC Investor Services Trust	165,733
Pomerleau Inc	9,679,118	RDH Building Science Inc	36,234
PonCo Contracting Ltd	53,540	Read Jones Christoffersen Ltd RJC	229,567
Pop-A-Lock Lower Mainland	289,161	Real Canadian Superstore	25,378
Port Coquitlam & District Hunting and Fishing Club	113,458	Real Time Networks Inc	33,955
Poschner Construction (88) Ltd	2,519,604	Receiver General for Canada Cndn Police College	327,999
Postmedia Network Inc	101,277	Receiver General for Canada CTA	31,473
Potluck Cafe & Catering Inc	49,545	Receiver General For Canada Innov'n, Science	72,030
Potluck Cafe Society	255,584	Receiver General Of Canada	43,448,590
Pottinger Gaherty Environmental Consultants Ltd	327,020	Receiver General Of Canada The Commr, RCMP	760,456
PPD Restorations	50,220	Red Truck Beer Company Ltd	56,115
PPG AC Canada Inc Dulux Paints	84,184	Redwood Plastics and Rubber Corp	32,414
PrairieCoast Equipment Inc	413,772	Refrigerative Supply Ltd	41,240
Precise Parklink Inc	638,342	Regal Controls Limited	27,572
Precision Tennis Inc	113,151	Regehr Contracting Ltd	981,176
Premium Canada Holdings Ltd	54,428	Regency Toyota (Vancouver)	42,402
Pretecs Networks Inc	28,805	Reliable Mobile Hearing Testing	51,869
Prime Corp Police Records Info. Management	2,357,309	Reliance Properties Limited	168,972
Prime Government Solutions Inc	113,774	Rental Housing Council	53,694
Prinoth Ltd	451,409	Research Co	41,528
Prism Engineering Limited	70,690	Reshape Infrastructure Strategies Ltd	126,000
Proactive Hazmat & Environmental Ltd	72,156	Resolver Inc	73,510
Pro-Can Construction Group	595,337	Restwell Mattress Co Ltd	121,803
Profire Emergency Equipment Inc	954,583	Revery Architecture	2,619,890
Progressive Glass Ltd	61,659	RG Portfolio Services Inc	36,750
Progressive Messenger Ltd	244,540	Ric Electronics Ltd	45,588
Prolink Security Systems Inc	29,054	Richard M Delaney & Associates Inc	66,568
Promedical/Promedical Testing Corp	30,047	Richco Contracting Ltd	199,456
ProQuest LLC	245,255	Richelieu Hardware Ltd	47,515
Providence Health Care Society	36,750	Ricoh Canada Inc	424,488
PSD Trauma Tech International Inc	40,350	Rideau Recognition Solutions Inc	56,727
PSE Equipment Ltd Paving Solutions Equipment	43,301	Rimkus Consulting Group Canada Inc	72,551
Public Library Interlink	121,558	RJ & Associates Environmental Consulting Inc	127,320
Purolator Inc	75,614	Roadway Traffic Products	641,043
PVP Communications, Inc	31,788	Robert Fleming Lawyers In Trust	28,117
PWL Partnership Landscape Architects Inc	319,037	RockDoc Corrections Consulting Inc	2,124,217
QED Environmental Systems Inc	26,466	RockRidge Canyon	27,393
QlikTech Corporation	161,392	Rocky Mountain Phoenix	1,895,181
QMC Quadlogic Meters Canada Inc	148,871	Rocky Point Engineering	74,629
Quadreal Property Group LP	29,302	Rogers	67,366

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Rollins Machinery Ltd	3,292,009	Sigma Safety Corp	348,523
Roper Greyell LLP Barristers And Solicitors	1,117,087	Silver City Galvanizing Inc	43,130
Rose Security Services Inc	89,191	Simply Computing Inc	51,358
Roundhouse Community Arts & Recreation Society	107,098	Singh, Amitesh	29,985
Roundhouse Community Centre Association	43,161	Sino United Publishing (Can) Ltd	137,813
Routeware Canada Inc	247,612	Six Factor Professional Services Ltd	25,200
Rowland and Company, In Trust	9,348,452	Skookum Yacht Services Inc	153,625
Royal Pacific Realty Kingsway Ltd	68,539	Slalom Consulting ULC	71,196
Russell Hendrix Foodservice Equip	119,390	Smart City ITS Sales Ltd	73,925
Rust Investments Ltd	1,819,951	Smith + Andersen (Vancouver)	41,903
Ryder Architecture	410,431	Smith Bros & Wilson (BC) Ltd	160,921
S & M Auto Import Serv	79,434	Smithrite Delivery Services Ltd	90,452
S&P Global Canada Corp	56,700	SMS Equipment Inc	859,373
S.U.C.C.E.S.S.	116,124	SMT Research Ltd	35,087
Safe Software Inc	48,552	SnapOn Tools dba GCW Tools Ltd	30,560
Safer Ocean Systems Ltd	37,144	Solid Rock Steel Fabricating Co Ltd	70,585
Safetek Emergency Vehicles Ltd	1,329,304	Solutions Logiciels EDT Inc	97,664
Sahana Control Solutions Inc	32,051	Solutions Notarius Inc	25,250
Samsung Seca	29,820	Solutions Pest Control Ltd	47,789
Sandman Hotels	57,430	Somatic HVAC Solutions	97,059
SAP Canada Inc	1,795,447	Source Office Furniture & System Ltd	253,296
Sapphire Sound Inc	34,504	South Vancouver Community Policing Centre	203,995
Sasco Contractors Ltd	92,330	Southern Butler Price LLP	263,306
Sasse, Philip	34,170	Southside Nissan	73,315
SBC Insurance Agencies Ltd	28,855	Space2Place Design Inc	686,586
Schmidt, Holly	77,634	Spatial Research + Design Inc	42,984
Scooby's Dog Waste Removal Service	58,895	Spatial Technologies (2017) Inc	303,566
Scott Special Project	30,781,406	Spatial Vision Group Inc	69,733
Scott Spring Ltd	96,315	Spears Sales & Service Ltd	41,843
SCP Distributors Inc, Canada	85,400	Special T Cleaning (2012) Ltd	79,853
SCY Society For Children And Youth of BC	37,575	Specialist Referral Clinic Inc	32,787
Sea 2 Sky Motorsports (2016) Inc	83,116	Specimen Trees Wholesale Nurseries Ltd	255,355
Sea To Sky Transfer	647,471	Spectratec Services Group Inc	175,110
Secure Energy Services Inc	59,461	Sperling Hansen Associates Inc	1,590,783
Secure-Rite Mobile Storage Inc	72,747	SPI Health and Safety Inc	53,202
Securiguard Services Ltd	3,433,771	Spicers Canada ULC	54,560
Sensen Networks (Canada) Limited	133,896	Sportball	55,246
Sentis Market Research Inc	49,306	Sports Turf Canada	28,324
ServiceMaster Restoratiion	112,289	Squamish Martial Arts	47,091
Setcan Corporation	151,649	Squamish Nation	422,670
SFE Ltd	221,551	SSQ Insurance Company Inc	180,709
SGM Custom Design & Fabrication Ltd	242,500	Stanley Park Ecology Society	137,159
Shapey Inc	30,835	Stantec Architecture Ltd	62,931
Sharc Energy Systems Inc	1,200,595	Stantec Consulting Ltd	688,748
Shaw Business A division of Shaw Telecom G.P.	48,429	Staples Business Advantage	713,388
Shaw Cablesystems G.P.	86,458	Steamwipe Ltd	62,853
Sheran Trucking	187,634	Steamworks brewing	62,977
Sherine Industries Ltd	199,521	Steelguard Fence Ltd Continental Steel Ltd	61,690
Sherwin-Williams Canada Inc	36,061	Stem To Stern Marine Service	103,625
Shirtland Drycleaners Ltd	805,775	Stemtech Business Services Inc	25,857
Shon Group Realty	143,368	Stephens & Holman In Trust	35,000
Shopper + Inc	53,986	Sterling Fence Co Ltd	173,875
Shoppers Drug Mart	30,677	Sterling Fleet Outfitters Inc	134,876
ShowTech AVL System Inc	267,711	Sterling IAQ Consultants Ltd	28,726
SI Systems Partnership	1,512,425	STI Transport Inc	87,885

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Still Moon Arts Society	33,188	The Aboriginal Front Door Society	1,498,015
Strata Plan BCS 3995 - Capitol Reside	41,701	The Active Network Ltd	329,865
Strata Plan EPS 1197	123,510	The Cadillac Fairview Corporation Limited	1,485,401
Strata Plan EPS 2328	29,711	The Commons Inclusion Strategies Inc	111,162
Strata Plan EPS 3434	28,833	The Corporation of the District of North Vancouver	41,383
Strata Plan EPS 4621	43,692	The Globe And Mail	27,631
Strata Plan LMS 1997	33,148	The Inflatable Depot, Inc	38,203
Strathcona Community Centre Association	57,228	The Joseph Richard Group	36,574
Strathcona Community Safety Association	203,995	The Lazy Gourmet Inc	50,710
Streetlife Design & Projects BV	90,039	The Marsden Group Consulting	38,588
Stresscrete Ltd	281,853	The Master Group Inc	59,461
Summer Smash Tennis	39,367	The Neutral Zone Human Rights Consulting Svcs	33,534
Summerhill Group Inc	62,108	The Stevens Company Limited	31,384
Summit Tools	54,977	The Students Commission of Canada	84,550
Sun Life Of Canada Group Client Services	1,817,868	Thomas Downie Holdings Ltd	2,248,979
Sunbelt Rentals of Canada Inc	49,331	Thomson Reuters Canada Limited	244,516
Suncor Energy Products Partnership	11,623,735	Thurber Engineering Ltd	498,794
Sunny Electronics Ltd	61,358	Tier 5 Systems Inc	71,150
Super Save Enterprises Ltd	62,019	Tinbox Energy Software Inc	33,888
Super Save Fence Rentals Inc	291,975	Titan Boats Ltd	76,842
Super Save Toilet Rentals Inc	353,013	TK Elevator Canada Ltd	1,173,333
Superior City Services Ltd	182,810	TNT Hay and Cattle Sales Ltd	64,860
Superior Propane	132,401	T'NT Work & Rescue a div of Aislin Equities Inc	27,892
SupremeX Inc	60,051	Today'S Books	32,780
Sure Hazmat & Test. Les Marc Bourret Appraisals	32,713	Tomko Sports Systems Inc	180,858
Surrey Radiators	30,570	Total Fire Solutions	121,165
Suspended Stages	39,262	Toter LLC	998,791
Sustainable Watershed Designs Inc	120,355	Tourism Vancouver	54,180
Sutton Group West Coast	63,000	Tower Fitness Equipment Services Inc	42,242
Sutton Road Marking Ltd	62,650	TradeGlobe Consulting Ltd	111,389
Sysco Canada Inc	2,040,836	Trail Appliances Ltd	43,849
System One Floor Solutions Inc	118,206	Trane Canada T42324C	173,501
T. Moscone & Bros. Ground Maintenance Ltd	79,317	Translink	255,251
T. S. Trucking	309,136	Transportation Association of Canada	36,661
Tacel Ltd	162,715	Transwest Roofing Ltd	70,528
Tacit Innovations Corp	33,463	Trauma Tech	28,335
Tanago Enterprises Inc	52,345	Travco R.V. Services Centre Ltd	146,562
Target Products Ltd	304,936	Trev Deeley Motorcycles	58,847
Tarmac Grinding Ltd	589,109	Tri X Factor Ltd	93,688
Tartantown Ltd	39,818	Tribe Management Inc	293,073
Tate Economic Research Inc	125,087	Triple Five Quality Wood Inc	60,291
Tatras Contracting Group Ltd	72,248	Tritech Group Ltd	2,222,433
TDS West Systems Inc	384,368	Trumps Food Interests Ltd	28,718
Team Aquatic Supplies Ltd	133,437	Tsleil-Waututh Nation Treaty	443,282
Tec Floor Coverings Ltd	58,022	Tsunami Solutions Ltd	158,340
Technical Safety BC	98,076	Turning Point Resolutions Inc	44,258
Telus Communications Inc	7,325,588	TYR Tactical Canada ULC	188,050
Telus Custom Security Systems	25,131	UAP Inc	914,224
Telus Health (Canada) Ltd	720,903	Uber Technologies, Inc	31,548
Telus Health Care Centres Inc	48,848	UBS Industries	189,216
Terminix Canada Ltd	527,856	Udemy, Inc	40,191
Terralink Horticulture Inc	62,646	Uline Canada Corporation	549,769
Tetra Tech Canada Inc	483,794	Ulmer Contracting Ltd	87,465
Textile Image Inc The Flag Shop	62,624	Ungerboeck Systems International Inc	74,962
TGK Irrigation Ltd	256,798	Unifirst Canada Ltd	89,402

PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES
CITY OF VANCOUVER

Uniform Works Limited	489,524	Vital Link Ice Cream & Event Market	86,320
Union Of BC Municipalities (UBCM)	90,786	Vitrium Systems Inc	45,360
Unisync Group Inc	83,527	Volante Software Inc	63,277
United Airlines, Inc	36,679	VSO School of Music	34,217
United Library Services Inc	415,107	Walter's Exotic Meats Ltd	26,358
United Rentals of Canada Inc	950,810	War Room Holdings Inc	44,100
Unitow Services (1978) Ltd	25,592	Ward's Hydraulic Services	47,022
Unitus Painting Ltd	42,156	Warnett Hallen LP	50,000
Universal Field Supplies Inc	60,470	Warrington PCI ITF 5th & Cambie	2,946,653
Urban Arts Architecture Inc	133,192	Warrington PCI ITF Sunny Hills Investments Inc	231,368
Urban Sawing & Scanning Co Ltd	1,585,179	Warrington PCI Management	5,592,832
Urban Security Innovation Inc	33,246	Warriors Against Violence Society	30,000
Urban Sustainability Directors Network	28,793	Waste Connections of Canada Inc	43,011
Urban Systems Ltd	281,334	Waste Management of Canada Corporation	1,237,400
Urban Tactical Ltd	121,815	Watari Research Association	2,216,925
Utility West Civil Works	141,724	Water Matix	70,279
V&V Manufacturing Inc	32,885	Water Street Engineering Ltd	686,543
Valid Manufacturing Ltd	392,635	Watson & Associates Economists Ltd	28,508
Valley Traffic Systems Inc	267,946	Weber Supply Company Inc	2,067,327
Van den Kerkhof & Son Masonry	800,582	Wellington Advocacy Inc	33,600
Van Exer-Tech Services Inc	139,676	Wesco Distribution Canada LP	839,436
Vancity Community Foundation	465,792	Wesco Industries Ltd	219,884
Vancouver Aboriginal Comm. Policing Ctr Soc	205,045	West Auto Sales Ltd	44,532
Vancouver Area Network Of Drug Users (Vandu)	70,866	West Creek Farms Ltd	47,180
Vancouver Art Gallery	456,693	West End Business Improvement Association	58,500
Vancouver Bike Share Inc	98,455	West End Seniors' Network	25,257
Vancouver Cherry Blossom Festival	31,500	West World Paper	25,844
Vancouver Chinatown Fndn for Cmty Revitalization	368,007	Westburne West Rexel Canada Electrical Inc	102,748
Vancouver Coastal Health Authority	80,193	Westcomb Outerwear Inc	39,117
Vancouver eFasteners Tools & Supply	315,329	Westend Coal Harbour Community Police Centre	303,995
Vancouver Fireworks Festival Societ	27,501	Western Canada Blasting Ltd	28,466
Vancouver International Film Festival Society	164,045	Western Elevator Ltd	37,881
Vancouver Kidsbooks Ltd	84,833	Western Excavating	257,208
Vancouver Litigation Support Services Ltd	75,812	Western Hydroblasting Inc	44,170
Vancouver Maritime Museum	29,265	Western Imperial Magnetics Ltd	49,284
Vancouver Native Housing Society	48,919	Western Marine Co	45,843
Vancouver Police Pipe Band	55,308	Western Pro Show Rentals Ltd	40,129
Vancouver School Board	2,572,878	Westerra Equipment LP	337,924
Vancouver Symphony Society	192,575	Westin Hotels	29,832
Vane Lawn & Garden Services (1981) Ltd	298,426	Westjet Airlines	65,208
Vanport Enterprises Ltd	537,190	Westland Insurance Group Ltd	2,906,433
Vaughan Venture Ltd	282,407	Westmar Advisors Inc	52,837
VDZ+A Consulting Inc	33,946	Westport Construction Group Inc	149,153
Venetian Blind Service Centre	40,218	Westvac Industrial Ltd	327,469
Ventiv Technology Inc Dept 3294	35,894	Westview Sales Ltd	395,843
Veratec Engineered Products Inc	292,256	Westwood Topsoil Ltd	31,754
Verint Americas Inc	405,662	Wetdown Water Services	137,899
Versalift Canada Industries ULC	119,429	White & Gale Consulting Inc	100,365
Vertech Elevator Services Inc	40,413	White Cap Supply Canada Inc Brock White	38,745
VertiGIS North America Ltd	103,802	Whitehots Inc	437,113
Victoria Police Department	33,302	Wilco Civil Inc	1,844,500
VidCom Communications Ltd	48,675	Wild Coast Rentals Inc	141,418
Viking Fire Protection Inc	1,050,667	Williams Machinery LP	203,885
Vimar Equipment Ltd	2,013,718	Wiseworth Canada Industries (1996) Ltd	33,797
Vines Art Festival Society	43,606	Wish Drop-In Centre Society	117,792

PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES
CITY OF VANCOUVER

Wishbone Industries Ltd	30,294	Yen Bros. Food Service (2011) Ltd	722,055
WMW Public: Architecture + Communication Inc	1,337,823	Yeomen Property Maintenance &	801,321
Wolseley Canada Inc	53,199	Young Anderson Barristers & Solicitors	157,335
Wolverine Supplies	35,847	Your Upholstery Service Ltd	58,841
Wong, Sammy Yan Chim	81,843	Zayo Canada Inc	100,142
Workers' Compensation Board Of BC	30,150,199	Zeco Systems (Canada) Inc	87,921
WorkSmart Ergonomics Ltd	65,971	Zeemac Vehicle Lease Ltd	561,936
World Cities Culture Forum Limited	31,092	Zone West Enterprises Ltd	36,309
Worley Canada Services Ltd Heritage Square	325,988	Zoom Video Communications Inc	40,544
WSP Canada Inc	958,234		
Wurth Canada Ltd	41,064	Vendors > 25,000	\$1,088,246,066
Xerox Canada Ltd	109,962		
Xylem Canada Company	68,582	Vendors < 25,000	20,753,187
Yaletown Mini Storage Ltd	30,862		
Yaletown Pet Hospital	34,103	Total	\$1,108,999,253
Yang-Myung Hotel Management Ltd	68,250		

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	\$ 550,000	Mount Pleasant Commercial Improvement Society	771,653
Collingwood Business Improvement Association	222,961	Point Grey Village Business Association	225,000
Commercial Drive Business Society	757,350	Robson Street Business Association	708,859
Davie Village Business Improvement Association	1,002,302	South Granville Business Improvement Assoc	788,054
Downtown Vanc. Business Improvement Assoc	6,337,014	South Hill (Fraser Street) Business Association	165,000
Dunbar Village Business Association	155,250	Strathcona Business Improvement Association	955,325
Gastown Business Improvement Society	780,180	Vancouver Chinatown BIA Society	461,190
Hastings Crossing Business Improvement Assoc	206,000	Victoria Drive Business Improvement Association	192,000
Hastings North Business Association	614,170	West Broadway Business Improvement Assoc	375,000
Kerrisdale Business Association	365,000	Yaletown Business Improvement Association	1,050,000
Kitsilano - 4th Avenue Business Association	532,400		
Marpole Business Association	205,212		
			<u>\$ 17,419,920</u>

221A Artist Run Centre Society	\$ 67,500	Currently Arts Society	9,000
605 Collective Dance Society	25,700	Dance/Novella Arts Society	13,600
Aeriosa Dance Society	24,000	DanceHouse	21,000
African Descent Society BC	25,000	Dancing On The Edge Festival Society	25,000
African Friendship Society	15,000	Diwali Celebration Society	15,000
African Stages Association	2,500	Doxa Documentary Film and Video Festival	32,000
Afro Van Connect Society	25,000	Dr. Sun Yat Sen Garden Society	13,000
All Bodies Dance Society	14,500	Duplex Artists' Society	16,250
All My Relations Indigenous Society	91,365	Dusty Flowerpot Cabaret Society	7,500
Amexem Reggae Cultural Society	11,000	East Vancouver Community Music	3,000
Arts Club of Vancouver Theatre Society	152,000	Eastside Arts Society	13,000
Arts Umbrella Association	65,595	Edam Performing Arts Society	25,000
Artstarts In School	88,500	Electric Company Theatre Society	35,000
Asian Canadian Writers Workshop Society	9,000	Elektra Women's Choir	20,000
Asian-Canadian Special Events Association	36,562	Erato Ensemble Society	3,065
Association of Book Publishers	23,000	Festival African Heritage Music and Dance	5,000
ASTC Science World Society	105,000	Fight With a Stick Hybrid Performance Society	11,000
Astrolabe Musik Theatre Society	14,455	Fillip/Projectile Publishing Society	13,000
Axis Theatre Society	32,500	Firehall Theatre Society	75,000
B.C. Chinese Music Association	6,510	Flamenco Rosario	25,510
Bard On The Beach Theatre Society	60,000	Foolish Operations Society	15,000
Battery Opera Performing Arts Society	21,000	Friends of Chamber Music	39,420
BC Artscape Society	40,000	Full Circle: First Nations Performance Society	100,000
Beaumont Studios Artists Society	32,500	Future Arts Network Society	20,000
Bill Reid Foundation	40,000	Future Leisure Performance Society	33,500
Black Block Association	5,500	Gallery Gachet Society	39,000
Blackout Art Society	14,530	Great Lakes Networking Society of BC	5,000
Blueridge Chamber Music Society	12,020	Greater Vancouver Professional Theatre Alliance	30,000
Boca Del Lupo Theatre Society	42,000	Green Thumb Theatre	60,000
Britannia Community Centre Society	5,000	Grunt Gallery-Visible Arts Society	73,500
British Columbia Alliance for Arts	41,000	H R MacMillan Space Centre Society	494,400
Burrard Arts Foundation	6,000	Hard Rubber New Music Society	15,000
Canadian Alliance of Dance Artists	15,000	Health Arts Society	25,000
Canadian Music Centre BC Region	33,500	Heritage Vancouver Society	16,000
Canoe Cultures Society	15,000	Heroic Opera Society	3,020
Capilano Review Contemporary Arts Society	26,000	Highs and Lows Choral Society	12,500
Caravan World Rhythms Society	28,205	Hives for Humanity Society	6,000
Carnegie Community Centre	27,000	Hogan's Alley Society	60,000
Carousel Theatre Society	32,000	Holy Crow Arts Society	8,500
Centre of Integration for African Immigrants	2,500	I. E. Artspeak Gallery Society	41,500
Chapel Sound Art Foundation	20,000	IMAPON	4,000
Chinatown Celebration Society	7,000	Indian Summer Arts Society	60,750
Chinese Canadian Military	10,000	Inter/Mediate Arts and Education Society	5,000
Chor Leoni Men's Choir	20,755	Inverso Productions Society	10,500
Cinevolution Media Arts Society	17,500	Italian Day Festival Society	5,000
Cineworks Independent Filmmakers Society	36,000	ITSAZOO Productions Society	13,000
City Opera Vancouver	15,000	Jewish Community Centre	5,000
Co. Erasga Dance Society	24,000	Joe Ink Performance Society	10,800
Coastal Jazz & Blues Society	146,885	Kara-Kata Afrobeat Society of Canada	5,500
Collingwood Neighbourhood	12,000	Karen Flamenco	6,875
Community Arts Council Of Vancouver	26,510	Karen Jamieson Dance Society	15,000
Compaigni V'Ni Dansi Society	30,000	Kathara Pilipino Indigenous Arts	5,000
Contemporary Art Gallery	75,000	Kickstart Disability Arts	25,000
Corporeal Imago Performing Arts Society	8,000	Kidd Pivot Performing Arts Society	25,200
Craft Council Of British Columbia	13,500	Kinesis Dance Society	6,500

Kitsilano Neighbourhood House	6,000	re: Naissance Opera	42,785
Kokoro Dance Theatre Society	90,000	Realwheels Society	25,000
Latincouver Cultural & Business Society	24,580	Recorded Movement Society	25,000
Le Centre Cultural Francophone	22,000	Red Gate Arts Society	25,000
Leaky Heaven Performance Society	5,000	Redshift Music Society	15,300
Little Mountain Gallery	33,086	Reel Causes Society	13,000
Little Mountain Lion Productions	8,740	Reel to Real	18,000
Love Intersections Society	15,000	Rice and Beans Theatre Society	23,200
Lumiere Festival Vancouver Society	2,500	Ruby Slippers Productions	25,000
Made in BC - Dance on Tour Society	36,000	Rumble Productions Society	30,000
Malaspina Printmakers' Society	35,000	Savage Production Society	35,000
Mascall Dance Society	15,000	Screaming Weenie Productions	43,616
Megaphone	7,500	Secret Lantern Society	13,200
Mexican Dance Vancouver Society	9,295	Seismic Shift Arts Society Women	66,045
Miscellaneous Productions Society	28,500	Sher Vancouver LGBTQ Friends Society	3,000
Mitch and Murray Productions	7,500	SMI Film Society	6,000
Movement Dance Productions Society	11,455	Snichim Foundation Society	17,500
Movement Enterprises Society	11,025	Solid State Community Society - Light Work	14,500
Museum of Vancouver	758,000	Some Assembly Arts Society	15,500
Music BC Industry Association	4,000	Sophisticated Laughter Society	11,455
Music In The Morning Concert Society	17,100	Sound of Dragon Society	21,890
Music On Main Society	59,175	Sound the Alarm: Music/Theatre Society	4,000
Musica Intima Society	23,000	Squamish Nation	105,000
Nahualli Folklore Society	1,555	St. James Community Square Society	10,000
Native Hip Hop Society	17,000	Still Moon Arts Society	15,000
Ne.Sans Opera and Dance Association	7,500	Strathcona Spatial Sound Society	9,000
New Forms Media Society	10,000	Subterrain Literary Collective	10,800
New Orchestra Workshop Society	28,000	Taiwanese Canadian Cultural Society	11,580
New Performance Works Society	63,225	Tara Cheyenne Performance Society	20,000
Newworld Theatre	39,000	The Archive Printmaking Studio Society	5,000
Nisga'a Ts'amiks Vancouver Society	10,000	The Biting School Society	24,000
Norman Rothstein Theatre	30,000	The Chop Theatre Society	12,000
Normie Event Society	5,500	The Downtown Eastside Women's Association	7,000
O.Dela Arts Society	30,000	The Frank Theatre Company	3,020
Odd Meridian Arts Society	60,000	The Geist Foundation	13,500
Open Access Foundation	60,000	The James Black Gallery Association	6,000
Or Gallery Society	34,000	The Kettle Friendship Society	5,000
OURO Collective Society	13,000	The Only Animal Theatre Society	14,250
Out Innerspace Dance Theatre	36,000	The Plastic Orchid Factory	21,500
Outsiders and Others Art Society	2,500	The Response Dance Society	12,000
Pacific Ballet BC Society	297,690	The Search Party Theatre Company Society	12,000
Pacific Cinematheque	45,000	The Vancouver Chopin Society	10,380
Pacific Legal Education and Outreach Society	17,500	The Vancouver Horror Show Film Festival	4,000
Pacific Theatre	21,000	The Vancouver Tool Library Cooperative	4,000
Pink Ink Theatre Productions	20,000	The Writers' Exchange Society	5,000
Pitt Gallery	17,000	Theatre La Seizieme	35,000
Powell Street Festival Society	47,000	Theatre Replacement Society	30,000
Pride In Art Society	45,000	Theatre Terrific Society	20,000
PTC Playwrights Theatre Centre	52,000	Time Will Tell Arts Society	15,000
Punjabi Market Regeneration Collective Society	26,000	Touchstone Theatre Society	31,500
Push Festival Society	110,815	Turkish Canadian Society	5,000
Racial Equity Screen Office	10,000	Turning Point Ensemble Society	32,510
Radix Theatre Society	15,000	Unicorn Support Services Society	10,000
Raven Spirit Dance Society	30,285	Up In The Air Theatre Society	17,000
Raven Theatre Performance Society	5,000	Upstart & Crow Literary Arts Society	4,000

Urban Ink Productions	55,000	Vancouver Latin American Film Festival	20,000
Van Dyke March And Festival Society	5,000	Vancouver Maritime Museum	400,000
Van Vogue Jam Arts Society	7,700	Vancouver Men's Chorus	22,395
Vancouver Academy Of Music	45,490	Vancouver Metropolitan Orchestra	22,745
Vancouver Access Artists Run Centre	34,000	Vancouver Moving Theatre	53,000
Vancouver Adapted Music Society	10,000	Vancouver Muzewest Concerts Society	15,479
Vancouver Art Gallery	2,122,680	Vancouver New Music Society	34,155
Vancouver Asian Canadian Theatre	39,000	Vancouver Opera Association	354,870
Vancouver Asian Film Festival	29,580	Vancouver Out On Screen Film & Video Society	63,740
Vancouver Asian Heritage Month	6,000	Vancouver Poetry House	15,000
Vancouver Bach Choir	61,940	Vancouver Pride Society	25,800
Vancouver Black Film Festival	8,000	Vancouver Pro Musica Society	1,510
Vancouver Book and Magazine Fair Society	15,000	Vancouver Recital Society	76,460
Vancouver Cantata Society	18,010	Vancouver Seniors' Singing Club Association	6,135
Vancouver Cantonese Opera	10,000	Vancouver Society For Early Music	52,250
Vancouver Chamber Choir	61,935	Vancouver Standing Wave Society	5,510
Vancouver Chinatown Fndn for Cmty Revitalization	7,000	Vancouver Street Dance Association	3,250
Vancouver Chinatown Generations Society	4,000	Vancouver Symphony Society	1,575,817
Vancouver Chinese Instrumental Music Society	4,000	Vancouver Tap Dance Society	3,020
Vancouver Chinese Singers Society	4,580	Vancouver Urban Food Forest Foundation	5,000
Vancouver Choral Arts Society	23,500	Vantage Point Strategies Society	10,000
Vancouver Comic Arts Association	8,000	Vashaan Music Society	15,000
Vancouver Co-Operative Radio Education Society	32,500	Vetta Chamber Music Society	5,000
Vancouver Creative Space Society	32,500	Vines Art Festival Society	55,000
Vancouver Dance Centre Society	95,000	Visceral Visions Society	23,000
Vancouver East Cultural Centre	173,500	VIVO Media Arts Centre	50,250
Vancouver EatArt Foundation	11,455	VocalEye Descriptive Arts Society	43,500
Vancouver Folk Music Festival Society	60,000	VSO School of Music	19,875
Vancouver Improv Festival Society	4,000	Wen Wei Dance Society	20,000
Vancouver Improvised Arts Society	4,000	WePress Community Arts Space Society	30,000
Vancouver Independent Music Centre Society	18,510	West Coast Feminist Literary Magazine Society	30,500
Vancouver Inter-Cultural Orchestra	28,065	Western Canada Community Projects Society	18,000
Vancouver Int'l Bhangra Celebration Society	20,000	Western Front Society	46,000
Vancouver Int'l Burlesque Festival Association	9,160	Western Gold Theatre Society	20,000
Vancouver International Centre	37,000	Western Theatre Conspiracy	25,000
Vancouver International Children's Festival	134,000	What Lab Society of Arts	18,000
Vancouver International Dance Festival	62,380	Women In Film & Television	10,000
Vancouver International Film Festival Society	75,000	Yarilo Contemporary Music Society	6,115
Vancouver International Fringe Festival	40,000	Yarrow Intergenerational Society	6,500
Vancouver International Writers Festival Society	75,940	Zee Zee Theatre	22,500
Vancouver Jewish Film Festival	9,000		
Vancouver Latin American Cultural Centre Society	31,540		
			<u>\$ 13,711,380</u>

Aids Vancouver	\$ 20,000	Learning Disabilities Assoc Of BC	25,376
Akali Singh Sikh Society	10,000	Leave Out Violence (LOVE), BC	34,628
Asian Environmental Association	30,000	Little Mountain Neighbourhood House Society	151,809
Association of Neighbourhood House of BC	118,202	Living in Community Society	30,000
Association of Neighbourhood House of BC	118,778	MakeWay Charitable Society	79,000
Atira Women's Resource Society	10,152	Marpole Neighbourhood House	101,616
Aunt Leah's Independent Lifeskills Society	60,000	Marpole Oakridge Family Place	88,000
Avalon Recovery Society	20,000	Megaphone	50,000
Battered Women's Support Services	68,000	Metro Vancouver Aboriginal Executive Council	150,000
BC Coalition of Experiential Communities Assoc	20,000	Migrant Workers Centre BC Society	30,000
BC Poverty Reduction Coalition	20,000	Mission Possible Compassionate Ministries Soc	1,056,774
Big Brothers Of Greater Vancouver	20,000	Mom to Mom Child Poverty	25,000
Big Sisters	30,000	Mosaic - 3 Community Outreach Programs	58,061
Black Women Connect Vancouver Society	30,000	Mount Pleasant Family Centre Society	55,172
Boys And Girls Clubs Of South Coast BC	52,348	Mount Pleasant Neighbourhood House	88,495
Britannia Community Centre Society	48,000	Mt Pleasant Neighbourhood	58,612
Canadian Mental Health Association	15,000	Native Education Centre	70,000
Carnegie Community Centre	20,000	Network of Inner City Community Services Soc	31,400
Cedar Cottage Food Network Society	3,350	Nisga'a Ts'amiks Vancouver Society	25,000
Coast Foundation Society (1974)	735,000	Odihi Foundation	15,000
Collingwood Neighbourhood House Society	249,162	Providing Alt. Counselling & Education Society	100,000
Crisis Intervention & Suicide Prevention Ctr of BC	40,000	Pacific Association of First Nations Women	25,000
Dignity Seniors Society	12,500	Pacific Community Resources Society	81,000
Disability Alliance BC Society	88,452	Pacific Immigrant Resources Society	83,392
Downtown Eastside Neighbourhood House	104,475	PeerNet BC	48,472
DUDES Club Society	41,700	PHS Community Services Society	50,000
Dugout Drop-In Centre Society	105,170	Potluck Cafe Society	20,000
Eastside Family Place Society	58,415	PovNet Society	20,000
Embers	73,144	QMUNITY BC's Queer, Trans & Two-Spirit	100,000
Employ to Empower Foundation Association	30,000	Rainbow Refugee Society	10,000
Environmental Youth Alliance	20,000	Raincity Housing & Support Society	20,000
Equitas - International Centre for Rights Education	30,000	Ray-Cam Community Association	15,000
Exchange Inner City Community Eco. Dev. Assoc	55,000	Reach Community Health Centre	22,980
Family Services Of Greater Vancouver	62,819	Red Fox Healthy Living Society	60,000
First United Church Community Ministry Society	35,000	Renfrew-Collingwood Seniors' Society	22,528
Four Eleven Seniors' Centre Society	70,000	Salal Sexual Violence Support Centre	30,000
Fresh Roots Urban Farm Society	68,126	Sam Sullivan Disability Foundation	31,000
Frog Hollow Neighbourhood House	185,309	Seniors Services Society of BC	32,888
Gallery Gachet Society	30,000	Sher Vancouver LGBTQ Friends Society	10,000
Good Night Out Vancouver	40,000	SNIWWOC	20,000
Hastings Community Association	30,452	South Granville Seniors Centre	71,034
Hastings North Area Planning Association	11,220	South Vancouver Family Place	79,432
Hastings North Business Improvement Assoc	20,400	South Vancouver Neighbourhood	208,314
Health Initiative for Men Society	37,000	Spinal Cord Injury BC	48,000
Helping Spirit Lodge Society	30,000	Strathcona Community Centre Association	101,000
Hives for Humanity Society	8,000	Street Youth Job Action	60,917
Immigrant Services Society	86,000	Streethome Vancouver Foundation	150,000
Indian Residential School	40,000	Supporting Women's Alternatives Network	32,000
Japanese Community Volunteers	20,000	TFL Technology for Living Society	20,000
Jewish Family Service Agency	16,120	The Access Pro Bono Society of BC	17,000
Justice Education Society of BC	27,004	The Downtown Eastside Women's Centre Assoc	208,064
Kitsilano Neighbourhood House	139,015	The Kettle Friendship Society	139,119
Kiwassa Neighbourhood Services	226,114	The Kidsafe Project Society	58,460
La Boussole, Centre Communautaire Societe	25,000	The McCreary Centre Society	28,000
Law Students' Legal Advice Program	29,352	The Writers' Exchange Society	25,000

Thunderbird Neighbourhood Association	40,800	Vancouver Women's Health	30,000
Trac Tenant Resource & Advisory Centre	56,000	Vantage Point Strategies Society	120,000
Treehouse Advocacy Centre Society	20,000	Warriors Against Violence Society	30,000
Unique Get Together Society (UGTS)	15,000	Watari Research Association	190,000
United We Can	390,917	West End Seniors' Network	74,520
Urban Native Youth Association	90,000	West Side Family Place Society	57,153
Vancouver Aboriginal Community	20,000	Westcoast Child Care Resource Centre	35,000
Vancouver Asian Film Festival	20,000	Western Institute for the Deaf and Hard of Hearing	10,560
Vancouver Assoc For The Survivors of Torture	60,000	Wish Drop-In Centre Society	190,556
Vancouver Black Library Foundation	15,000	Women Against Violence Against Women	75,000
Vancouver Native Housing Society	20,000	Yarrow Intergenerational Society	50,000
Vancouver School Board	325,000		
Vancouver Second Mile Society	106,526		<u>\$ 9,908,353</u>

Association of Neighborhood Houses	\$ 223,951	South Vancouver Family Place	12,392
Atira Women's Resource Society	49,469	South Vancouver Neighbourhood	44,487
Brant Villa Daycare Society	20,653	St. James Day Care Center	10,000
Britannia Community Centre Society	125,820	Strathcona Community Centre Association	45,328
Collingwood Neighbourhood Society	155,165	Sunset Childcare Society	27,000
Developmental Disabilities Association	39,600	Sunset Community Association	85,974
Frog Hollow Neighbourhood House	54,000	The Vancouver Society of Children's Centres	376,200
Kiwassa Neighbourhood Services Association	57,208	Thunderbird Neighbourhood Association	17,899
Little Mountain Neighbourhood House Society	52,900	Vancouver Aboriginal Friendship Society	60,000
Marpole Oakridge Family Place	8,261	VSOCC Family Programs	86,800
McGregor Childcare Society	11,573	West End Community Centre Assn	65,000
Mount Pleasant Child Care Society	20,000	Westcoast Family Centres Society	176,400
Mount Pleasant Community	39,600	YMCA Of Greater Vancouver	61,313
Mt Pleasant Neighbourhood	62,401	YWCA Vancouver	128,878
Ray-Cam Community Association	20,000		
Shannon Daycare Society	27,000		
			<u>\$ 2,165,272</u>

CLT 0009 Community Society	\$ 12,140,169
First United Church Community	4,800,000
Lookout Housing and Health Society	5,109,140
Soroptimist International of Vancouver	6,000,000
The Salvation Army	910,000
Vancouver Native Housing Society	<u>5,120,000</u>
	<u><u>\$ 34,079,309</u></u>

221A Artist Housing Society	\$ 125,000	Eastside Arts Society	45,000
221A Artist Run Centre Society	53,375	Embers	181,849
A Better Life Foundation	12,050	Employ to Empower Foundation Association	2,990
Aboriginal Land Trust Society	45,000	Environmental Youth Alliance	41,422
Affordable Spaces	43,010	Ethos Lab Educational Society	15,000
Afro Van Connect Society	15,000	Exchange Inner City Comm Economic Dev. Assoc	43,200
Alliance Francaise De Vancouver	180,000	False Creek Community Association	12,172
Arts Club of Vancouver Theatre Society	136,000	False Creek Friends Society	39,000
Asian Environmental Association	45,000	False Creek Rowing Club	2,300
Association of Neighborhood Houses	10,000	Family Services Of Greater Vancouver	42,700
ASTC Science World Society	8,220	First United Church Community	70,000
Atira Women's Arts Society	45,000	Four Eleven Seniors' Centre Society	15,000
Atira Women's Resource Society	390,800	Frog Hollow Neighbourhood	66,225
Aunt Leah's Independent Lifeskill Society	16,500	Gallery Gachet Society	78,000
B.C. Squash Racquets Association	4,000	Gastown Business Improvement Society	27,500
Battered Women's Support Services	54,500	Great Lakes Networking Society of BC	10,000
BC Amateur Hockey Association	2,500	Green Thumb Theatre	20,000
BC Housing Management Commission	305,000	Grunt Gallery-Visible Arts Society	20,000
BC Metis Federation Society	20,000	Hastings Community Association	10,000
BC School Sports	26,375	Hastings Community Little League	3,750
BC Wheelchair Sports Association	4,000	Hastings Crossing Business Improvement Assoc	25,000
Black Women Connect Vancouver Society	14,000	Hastings North Business Association	25,000
Britannia Community Services Centre	20,000	Helping Spirit Lodge Society	50,000
Burrard Arts Foundation	2,000	Hives for Humanity Society	41,422
Cambie Village Business Association	25,000	Hope in Shadows Society	142
Canada One Athletic Foundation	8,750	Indian Summer Arts Society	3,500
Canadian Dolphin Swim Club	19,250	Jewish Family Service Agency	28,152
Canadian Int'l Dragon Boat Festival Society	41,388	Kenyan Community in BC Society	15,000
Carnegie Community Centre	47,300	Kerrisdale Business Association	10,000
Cascadia Regatta Association	3,000	Kickstand Community Bikes Society	28,000
Chau Luen Kon Sol Society of Vancouver	45,000	Kitsilano - 4th Avenue Business Association	25,000
Chinese Canadian Museum Society	534,500	Kiwaasa Neighbourhood Services	52,500
Chinese Community Policing Centre	10,000	Kobe Memory Basketball Club	2,500
Chinese Cultural Centre Of Greater Vancouver	8,267	Latincouver Cultural & Business Society	5,250
Cineworks Independent	27,400	Little Mountain Gallery	190,675
Circus3 Arts Society	9,435	Little Mountain Neighbourhood House	7,500
Collingwood Business Improvement Association	10,000	Lotus Light Charity Society	3,000
Collingwood Neighbourhood House Society	328,762	Lu'ma Native BCH Housing Society	376,631
Commercial Drive Business Society	50,000	Lung Kong Tien Yee Association	42,300
Community Impact Real Estate Society	203,085	Malaspina Printmakers' Society	24,000
Connective Support Society	37,500	Marpole Business Association	10,000
Contemporary Art Gallery	2,129	Marpole Neighbourhood House	3,000
Covenant House Vancouver	30,000	MC Motivate Canada	5,000
Create Climate Equity Association	41,422	Megaphone	3,000
Create Vancouver Society	4,000	Metro Vancouver Aboriginal Exec. Council Soc	32,500
Davie Village Business Improvement Association	25,000	Mission Possible Compassionate	167,073
Disability Alliance BC Society	62,500	Mosaic - 3 Community	10,000
Downtown Eastside Neighbourhood Society	150,000	Mount Pleasant Commercial Improvement Society	35,000
Downtown Eastside SRO Collaborative Society	245,000	Mount Pleasant Community Centre Society	3,000
Downtown Vancr Business Improvement Assoc	50,000	Mount Pleasant Family Centre Society	12,500
Dr. Sun Yat Sen Garden Society	17,365	MP Enterprises	4,854
Dugout Drop-In Centre Society	20,000	Mt Pleasant Neighbourhood	2,700
Dunbar Village Business Association	10,000	Musqueam Indian Band	10,000
Duplex Artists' Society	50,680	Norman Rothstein Theatre	15,000
Dusty Flowerpot Cabaret Society	69,900	Odd Meridian Arts Society	7,600

Odihi	6,000	UBC Athletics and Recreation	6,250
Or Gallery Society	26,450	UBC Weightlifting and Powerlifting	1,725
Other Sights For Artists' Projection Association	148,649	United We Can	78,183
Outsiders and Others Art Society	5,000	Unity Centre Association for Black	6,000
Pace Society	545	UrbanPromise Ministries	25,200
Pacific Ballet BC Society	50,000	Vancity Community Foundation	1,174
Pacific Cinematheque	40,000	Vancouver Aboriginal Friendship Centre Society	25,000
Paws for Hope Animal Foundation	10,000	Vancouver Black Library Foundation	17,000
PICS Society	10,000	Vancouver Buddhist Temple	71,365
Point Grey Village Business Association	10,000	Vancouver Chinatown BIA Society	250,000
Potluck Cafe Society	955	Vancouver Chinatown Fndn for Cmty Revitalization	324,560
Potters Guild of B.C	2,860	Vancouver Comets Netball Association	2,625
Powell Street Festival Society	4,701	Vancouver Curling Club Association	8,750
Pride In Art Society	19,540	Vancouver East Cultural Centre	191,800
Rabbitats Rescue Society	2,000	Vancouver Falcons Athletic Club	2,500
Rainbow Refugee Society	50,000	Vancouver Foundation	45,000
Rancho Management Services (B.C.) Ltd	50,000	Vancouver Frontrunners Club	6,000
Red Fox Healthy Living Society	10,000	Vancouver Gay and Lesbian Tennis Association	12,500
Red Gate Arts Society	15,000	Vancouver Heritage Foundation	443,586
Robson Street Business Association	25,000	Vancouver International Centre	60,000
S.U.C.C.E.S.S.	30,000	Vancouver International Film Festival	266,565
Salal Sexual Violence Support Centre	12,500	Vancouver International Marathon	7,500
Sanford Housing Society	12,000	Vancouver Maritime Museum	4,000
Sch' Eyk Housing Society	25,200	Vancouver Metal Arts Association	20,000
Scottish Cultural Centre Society	20,000	Vancouver Moving Theatre	8,842
SCY Society For Children And Youth	10,000	Vancouver Opera Association	40,000
Seniors First BC Society	40,000	Vancouver Pacific Swim Club	12,500
Seniors Services Society of BC	40,000	Vancouver Police Historical	10,900
Simon Fraser University	40,000	Vancouver Pride Society	23,400
South Granville Business Improvement Assoc	25,000	Vancouver Secondary Schools	813
South Hill (Fraser Street) Business Association	10,000	Vancouver Thunderbirds Track & Field	1,875
South Vancouver Neighbourhood House	40,500	Victoria Drive Business Improvement Association	10,000
Southlands Riding Club	3,750	VIVO Media Arts Centre	26,700
Still Moon Arts Society	20,000	Volleyball BC	12,500
Strathcona Business Improvement Association	55,000	Watari Research Association	133,064
Strathcona Community Centre Association	4,760	West Broadway Business Improvement Assoc	10,000
Tennis British Columbia	12,375	West End Seniors' Network	13,848
Terminal City Glass Co-Op	2,206	Wish Drop-In Centre Society	53,863
The Access Pro Bono Society of BC	48,000	Wongs' Benevolent Association	337,500
The Archive Printmaking Studio Society	1,300	Working Gear Clothing Society	2,000
The Downtown Eastside Women's Ctr Association	151,127	Yaletown Business Improvement Association	25,000
The Kettle Friendship Society	53,000	Yarrow Intergenerational Society	20,000
The Kidsafe Project Society	10,000	YVR Heart Tattoo Society	27,000
Thunderbird Neighbourhood Association	10,000	YWCA Vancouver	11,000
Trac Tenant Resource	80,000		
Trout Lake Vancouver Community	10,000		
			<u>\$ 9,698,376</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 səliłwətał (Tsleil-Waututh) Nations.