



City of Coquitlam
**Statement of
Financial Information**

2018

Coquitlam

Compliance with the Financial Information Regulation

The Financial Information Act (the Act) identifies organizations that must prepare financial information and make it available to the public within six months of their fiscal year end. The City of Coquitlam (the City) is one of the organizations identified and therefore the attached ***Statement of Financial Information*** has been prepared in order to comply with this legislation.

The Financial Information Regulation specifies the required content for these statements and schedules. As such, the City's Statement of Financial Information includes the following:

- The ***2018 Consolidated Financial Statements*** are prepared in accordance with generally accepted accounting principles and include notes that disclose the accounting policies followed in preparing the financial statements.
- The ***2018 Schedule of Debts*** includes a list all of the organization's long-term debts, including the amount outstanding, the interest rate, maturity date for each debt, and identifies those debts covered by sinking funds or reserves and the amounts that have accumulated in those accounts.
- The ***2018 Schedule of Guarantee and Indemnity Agreements*** includes a list of financial guarantees and indemnity agreements in force at December 31, 2018. The list includes the names of the entities and the amount of money involved.
- The ***2018 Schedule of Council Remuneration and Expenses*** includes an alphabetical list of each member of Council, the total amount of remuneration paid including salary, indemnity and taxable benefits, and the total amount of expenses paid to or on behalf of that Council Member during 2018. The total amount of expenses recorded includes only expenses reimbursed with City funds. Expenses reimbursed by other organizations are excluded.
- The ***2018 Schedule of Employee Remuneration and Expenses*** includes an alphabetical list of each employee earning in excess of \$75,000, the total amount of remuneration paid and the total amount of expenses paid to or on behalf of that employee during 2018. The base remuneration paid includes the salary, taxable benefits, and contractual payouts for retired employees. The other remuneration includes contractual payouts such as unused vacation and overtime, as well as retroactive pay pursuant to settled labor contracts and provincial wild fire forestry deployment. The total amount of expenses recorded includes only expenses reimbursed with City funds. Expenses reimbursed by other organizations are excluded. In addition, the schedule includes a total paid to all other employees during 2018 where the amounts paid are less than the \$75,000 threshold.
- The ***2018 Statement of Severance Agreements*** includes a statement of the number of severance agreements made during 2018 by the City in respect of non-union employees and the number of equivalent months' gross salaries represented by these agreements.
- The ***2018 Schedule of Payments for the Provision of Goods or Services*** includes an alphabetical list of the individuals or corporations where the total amount paid during 2018 exceeds \$25,000. In addition, the schedule includes a total of all amounts paid to all other suppliers during 2018 where the amounts paid are less than the \$25,000 threshold.

June 6, 2019

Notice to Reader

The Financial Information Act requires municipalities and other Government organizations to prepare annual financial information and make it available to the public within six months of their fiscal year end.

The information required by the Act for a municipality encompasses audited financial statements and schedules disclosing debt, guarantee and indemnity agreements, employee remuneration and amounts paid to suppliers for the provision of goods and services.

A detailed extract of the regulations accompanies this introduction and explains in some detail the nature of this information.



Michelle Hunt, CPA, CMA
GM Finance and Technology

Encl.

**City of Coquitlam
2018 Statement of Financial Information
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Consolidated Financial Statements of

CITY OF COQUITLAM

Year ended December 31, 2018



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INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of the City of Coquitlam

Opinion

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

- the consolidated statement of financial position as at December 31, 2018
- the consolidated statement of operations for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes and schedules 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, 2018, and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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



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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

KPMG LLP

Chartered Professional Accountants

Vancouver, Canada
April 24, 2019

CITY OF COQUITLAM

Consolidated Statement of Financial Position

December 31, 2018, with comparative information for 2017

	2018	2017
Financial Assets		
Cash and cash equivalents (note 3)	\$ 90,773,763	\$ 59,074,736
Portfolio investments (note 3)	581,509,126	516,721,223
Accounts receivable (note 4)	29,490,788	23,405,540
Land held for resale	743,083	-
	<u>702,516,760</u>	<u>599,201,499</u>
Liabilities		
Accounts payable and accrued liabilities (note 5)	41,576,903	47,845,980
Deferred revenue (note 6)	74,351,759	74,822,936
Deposits (note 7)	37,268,759	33,676,086
Debt (note 8)	17,237,776	18,704,306
Employee future benefits (note 14)	9,045,400	8,543,800
	<u>179,480,597</u>	<u>183,593,108</u>
Net financial assets	523,036,163	415,608,391
Non-Financial Assets		
Inventories of supplies	746,432	827,424
Prepaid expenses	1,678,683	1,248,379
Tangible capital assets (note 9)	2,002,271,840	1,930,801,238
	<u>2,004,696,955</u>	<u>1,932,877,041</u>
Commitments and contingencies (note 15)		
Accumulated surplus (note 10)	<u>\$ 2,527,733,118</u>	<u>\$ 2,348,485,432</u>

See accompanying notes to consolidated financial statements.



City Treasurer

CITY OF COQUITLAM

Consolidated Statement of Operations

Year ended December 31, 2018, with comparative information for 2017

	2018 budget (notes 2(a) and 20)	2018	2017
Revenue:			
Taxation (note 11)	\$ 163,614,624	\$ 164,595,532	\$ 157,321,046
Fees, rates and service charges	76,136,496	108,894,816	91,794,489
Grants and grants in lieu (note 12)	11,663,135	12,700,636	10,400,149
Investment income	6,391,839	12,700,791	9,363,173
Casino revenue	7,700,000	7,376,283	8,609,148
Municipal land sales	-	76,125,978	68,504,647
Developers' contributions (note 9(b))	-	30,448,412	58,777,541
Cost recoveries	4,799,543	17,295,838	8,864,114
Penalties and interest on taxes	952,500	1,043,319	946,085
Other	123,814	1,257,119	987,982
	<u>271,381,951</u>	<u>432,438,724</u>	<u>415,568,374</u>
Expenses:			
General government	22,148,870	21,448,235	19,287,167
Police protection	37,235,212	36,680,307	35,359,777
Fire protection	28,451,978	28,727,686	28,358,354
Other protection	3,145,150	2,879,450	2,722,770
Engineering	32,737,869	34,988,149	33,023,455
Solid waste	7,645,425	6,952,669	6,453,946
Planning and development	9,543,008	9,185,980	8,956,304
Parks, recreation and culture	55,212,890	55,645,024	53,652,632
Water utility	23,987,002	25,164,973	24,800,427
Sanitary and drainage utility	31,339,095	31,518,565	30,070,867
	<u>251,446,499</u>	<u>253,191,038</u>	<u>242,685,699</u>
Annual surplus	19,935,452	179,247,686	172,882,675
Accumulated surplus, beginning of year	2,348,485,432	2,348,485,432	2,175,602,757
Accumulated surplus, end of year	<u>\$ 2,368,420,884</u>	<u>\$ 2,527,733,118</u>	<u>\$ 2,348,485,432</u>

See accompanying notes to consolidated financial statements.

CITY OF COQUITLAM

Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2018, with comparative information for 2017

	2018 budget (notes 2(a) and 20)	2018	2017
Surplus for the year	\$ 19,935,452	\$ 179,247,686	\$ 172,882,675
Reclassification of land held for resale	-	743,083	-
Acquisition of tangible capital assets	(80,560,895)	(83,458,738)	(58,938,463)
Contributed tangible capital assets from developers	-	(30,448,412)	(58,777,541)
Amortization of tangible capital assets	36,787,555	38,141,911	36,562,036
Gain on disposal of tangible capital assets	-	(73,767,693)	(68,371,142)
Proceeds on disposal of tangible capital assets	-	77,319,247	73,488,981
	(23,837,888)	107,777,084	96,846,546
Acquisition of inventories of supplies	-	(746,432)	(827,424)
Acquisition of prepaid expenses	-	(1,678,683)	(1,248,379)
Consumption of inventories of supplies	-	827,424	694,144
Use of prepaid expenses	-	1,248,379	926,599
	-	(349,312)	(455,060)
Change in net financial assets	(23,837,888)	107,427,772	96,391,486
Net financial assets, beginning of year	415,608,391	415,608,391	319,216,905
Net financial assets, end of year	\$ 391,770,503	\$ 523,036,163	\$ 415,608,391

See accompanying notes to consolidated financial statements.

CITY OF COQUITLAM

Consolidated Statement of Cash Flows

Year ended December 31, 2018, with comparative information for 2017

	2018	2017
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 179,247,686	\$ 172,882,675
Items not involving cash:		
Amortization	38,141,911	36,562,036
Gain on disposal of tangible capital assets	(73,767,693)	(68,371,142)
Developers' contributions of tangible capital assets	(30,448,412)	(58,777,541)
Change in non-cash operating working capital:		
Decrease (increase) in accounts receivable	(6,085,248)	3,864,683
Decrease (increase) in land held for resale	-	258,407
Decrease (increase) in inventories of supplies	80,992	(133,280)
Increase in prepaid expenses	(430,304)	(321,780)
Increase (decrease) in accounts payable and accrued liabilities	(6,246,873)	5,008,019
Increase (decrease) in deferred revenue	(471,177)	13,311,794
Increase in deposits	3,592,673	4,049,398
Increase in employee future benefits	501,600	222,200
Net change in cash from operating activities	104,115,155	108,555,469
Capital activities:		
Cash used to acquire tangible capital assets	(83,458,738)	(58,938,463)
Proceeds on disposal of tangible capital assets	77,319,247	73,488,981
Net change in cash from capital activities	(6,139,491)	14,550,518
Financing activities:		
Repayment of debt	(1,466,530)	(1,490,822)
Principal payments on tangible capital lease obligations	(22,204)	(28,723)
Net change in cash from financing activities	(1,488,734)	(1,519,545)
Investing activities:		
Change in portfolio investments	(64,787,903)	(134,934,556)
Net change in cash and cash equivalents	31,699,027	(13,348,114)
Cash and cash equivalents, beginning of year	59,074,736	72,422,850
Cash and cash equivalents, end of year	\$ 90,773,763	\$ 59,074,736

See accompanying notes to consolidated financial statements.

CITY OF COQUITLAM

Notes to Consolidated Financial Statements

Year ended December 31, 2018

1. Operations:

The City of Coquitlam (the "City") is incorporated under the Local Government Act of British Columbia. The City's principal activities include the provision of local government services to residents of the incorporated area. These services include administrative, protective, transportation, environmental, recreational, water and sewer.

2. Significant accounting policies:

These consolidated financial statements are prepared in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants Canada.

(a) Basis of consolidation:

The consolidated financial statements are comprised of the City's Operating, Capital and Reserve Funds consolidated with the Coquitlam Public Library (the "Library") and the Coquitlam Optical Network Corporation ("QNet"). The Library financial statements are consolidated with the City's, as the Library Board is appointed by the City. QNet is consolidated as it is a wholly owned municipal corporation. Interfund transactions, fund balances and activities have been eliminated on consolidation.

Budget reporting:

The budget information reported in the consolidated financial statements represents the 2018 component of the Financial Plan Bylaw adopted by City Council on December 11, 2017.

Operating Funds:

These funds include the General, Water Utility, and Sewer and Drainage Utility Operating Funds as well as the Library and QNet. They are used to record the operating costs of the services provided by the City.

Capital Funds:

These funds include the General, Water Utility and Sewer, and Drainage Utility Capital Funds as well as the Library and QNet. They are used to record the acquisition costs of tangible capital assets and any related debt outstanding.

Reserve Funds:

Under the Community Charter, City Council may, by bylaw, establish reserve funds for specified purposes. Money in a reserve fund, and interest earned thereon, must be expended by bylaw only for the purpose for which the fund was established. If the amount in a reserve fund is greater than required, City Council may, by bylaw, transfer all or part of the amount to another reserve fund.

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2018

2. Significant accounting policies (continued):

(a) Basis of consolidation (continued):

Trust Funds:

These funds account for assets which must be administered as directed by agreement or statute for certain beneficiaries. In accordance with PSAB recommendations on financial statement presentation for local governments, trust funds are not included in the City's consolidated financial statements. Trust funds administered by the City are presented in note 17.

(b) Basis of accounting:

The City follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods and services and/or the creation of a legal obligation to pay.

(c) Cash and cash equivalents:

Cash and cash equivalents include cash on hand, cash held in accounts with financial institutions and a high interest savings account which is highly liquid.

(d) Portfolio investments:

Portfolio investments are recorded at amortized cost which approximates market value and are comprised of money market investments and bonds.

(e) Land held for resale:

Land held for resale includes properties which are ready and available to be sold and for which there is a market. They are valued at the lower of cost or expected net realizable value.

(f) Taxes receivable and related revenues:

Property tax billings are prepared by the City based on assessment rolls issued by the British Columbia Assessment Authority (BCAA). Tax rates are established annually by City Council, incorporating amounts to be raised for local services and amounts the City is required to collect on behalf of the Province of British Columbia for education taxes. Taxation revenue is recorded at the time tax billings are issued.

The City is entitled to collect interest and penalties on overdue taxes. This revenue is recorded in the period the interest and penalties are levied.

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2018

2. Significant accounting policies (continued):

(g) Deferred revenue:

The City defers a portion of the revenue collected from permits, licences and other fees and recognizes this revenue in the year in which related inspections are performed or other related expenditures are incurred. The City also defers a portion of property taxes which is recognized in the taxation year to which it relates.

Development cost charges, collected to pay for capital costs due to development, are recorded as deferred revenue upon receipt. Development cost charges are recognized as revenue when the related development capital costs are incurred.

(h) Deposits:

Receipts restricted by the legislation of senior governments or by agreement with external parties are deferred and reported as deposits and are refundable under certain circumstances. When qualifying expenditures are incurred, deposits are recognized as revenue at amounts equal to the qualifying expenditures.

(i) Debt:

Debt is recorded net of related sinking fund balances.

(j) Government transfers:

Restricted transfers from governments are deferred and recognized as revenue as the related expenditures are incurred or the stipulations in the related agreement are met. Unrestricted transfers are recognized as revenue when received or if the amount to be received can be reasonably estimated and collection is reasonably assured.

(k) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets:

Tangible capital assets have useful lives extending beyond the current year. They are initially recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset.

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2018

2. Significant accounting policies (continued):

(k) Non-financial assets (continued):

(i) Tangible capital assets (continued):

The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight line basis over their estimated useful lives as follows:

Asset	Useful life – Years
Buildings and building improvements	10 – 50
Park structures	10 – 60
Information technology	3 – 85
Vehicles, machinery and equipment	1 – 70
Water, sewer and drainage infrastructure	1 – 100
Roads infrastructure	1 – 75
Traffic	1 – 50

Annual amortization is charged commencing when the asset is available for use. Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions of tangible capital assets:

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are also recorded as revenue.

(iii) Natural resources, works of art and historic assets:

Natural resources, works of art and historic assets are not recognized as assets in the consolidated financial statements.

(iv) Interest capitalization:

The City does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

(v) Leased tangible capital assets:

Leases that transfer substantially all of the benefits and risks incidental to ownership of property, are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

(vi) Inventories of supplies:

Inventories of supplies held for consumption are recorded at the lower of actual cost and replacement cost.

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2018

2. Significant accounting policies (continued):

(l) Contaminated sites:

Contaminated sites are a result of contamination being introduced into air, soil, water, or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. Liabilities are recorded net of any expected recoveries.

A liability for remediation of contaminated sites is recognized when a site is not in productive use and the following criteria are met:

- (i) An environmental standard exists;
- (ii) Contamination exceeds the environmental standards;
- (iii) The City is directly responsible or accepts responsibility;
- (iv) It is expected that future economic benefits will be given up; and
- (v) A reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

(m) Employee future benefits:

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.

Sick leave benefits and retirement severance benefits are also available to the City's employees. The costs of these benefits are actuarially determined based on service and best estimates of retirement ages and expected future salary and wage increases. The obligation under these benefit plans are accrued based on projected benefits as the employees render services necessary to earn the future benefits.

(n) Use of accounting estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Significant areas requiring the use of management estimates relate to the determination of accrued sick benefits, allowance for doubtful accounts receivable, useful lives of tangible capital assets, and provision for contingencies. Actual results could differ from those estimates. Adjustments, if any, will be reflected in the financial statements in the period that the change in estimate is made, as well as in the period of settlement if the amount is different.

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2018

2. Significant accounting policies (continued):

(o) Segment disclosures:

A segment is defined as a distinguishable activity or group of activities of a government for which it is appropriate to separately report financial information to achieve the objectives of the standard. The City has provided definitions of segments used by the City as well as presented financial information in segmented format (note 19).

3. Cash and cash equivalents and portfolio investments:

	2018	2017
Operating funds, unrestricted	\$ 383,077,092	\$ 333,976,322
Reserve funds, internally restricted	214,894,231	169,428,603
Development cost charges and deposits, restricted	74,311,566	72,391,034
	<u>\$ 672,282,889</u>	<u>\$ 575,795,959</u>

	2018	2017
Cash and cash equivalents	\$ 90,773,763	\$ 59,074,736
Portfolio investments:		
Money market securities and bonds maturing within five years	581,509,126	516,721,223
	<u>\$ 672,282,889</u>	<u>\$ 575,795,959</u>

Average investment portfolio yield is 2.21% (2017 - 1.98%).

The City has available a revolving facility up to a maximum of \$5,000,000 which bears interest at an annual rate of bank prime less 0.50% per annum, and standby letters of credit up to a maximum of \$100,000, for its ongoing operating requirements. The City also has available a revolving facility of \$500,000 which bears interest at an annual rate of bank prime for its ongoing capital requirements. The City provided security for these facilities by way of a general security agreement. No amounts are outstanding under these banking facilities.

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2018

4. Accounts receivable:

	2018	2017
Taxes	\$ 4,882,907	\$ 4,059,353
Accrued interest	6,577,800	4,837,793
Due from Federal, Provincial and Regional governments	5,275,726	4,420,750
Recreation fees	377,290	467,490
Casino funds receivable from Province of British Columbia	1,988,945	2,177,769
Development cost charges (note 6)	7,314,227	4,724,099
Local area service fees	344,767	525,991
Water, sewer and solid waste user charges	1,025,606	1,010,843
Other	1,703,520	1,181,452
	\$ 29,490,788	\$ 23,405,540

5. Accounts payable and accrued liabilities:

	2018	2017
Due to Federal, Provincial and Regional governments	\$ 19,588,501	\$ 22,368,784
Accounts payable	13,446,312	16,435,346
Wages payable	8,503,130	8,980,686
Tangible capital lease obligation	38,960	61,164
	\$ 41,576,903	\$ 47,845,980

6. Deferred revenue:

	Balance, December 31, 2017	Amounts received and interest	Revenue recognized	Balance, December 31, 2018
Taxes and utilities	\$ 8,983,094	\$ 17,105,724	\$ 16,638,159	\$ 9,450,659
Parks and recreation fees	1,434,036	3,472,366	3,233,237	1,673,165
Business licenses	954,456	862,430	954,457	862,429
Federal, Provincial and Regional future capital works	18,455,610	12,271,804	15,053,683	15,673,731
Other future capital works	1,271,689	917,530	345,179	1,844,040
Development cost charges	43,439,047	14,767,069	13,849,082	44,357,034
Other	285,004	1,794,436	1,588,739	490,701
	\$ 74,822,936	\$ 51,191,359	\$ 51,662,536	\$ 74,351,759

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2018

6. Deferred revenue (continued):

Development cost charges are comprised of restricted cash and portfolio investments of \$37,042,807 (2017 - \$38,714,947) and restricted accounts receivable of \$7,314,227 (2017 - \$4,724,100).

7. Deposits:

	Balance, December 31, 2017	Deposits, earnings and contributions	Refunds and expenditures	Balance, December 31, 2018
Public works performance deposits	\$ 21,507,663	\$ 9,640,473	\$ 8,515,778	\$ 22,632,358
Gravel remediation fund	813,927	16,176	-	830,103
Building performance bonds	3,676,482	1,062,179	915,284	3,823,377
Development permit bonds	3,569,832	2,686,542	2,106,459	4,149,915
Pinetree Community Centre contingency	38,632	16,618	-	55,250
Deposits on land sale	4,068,500	10,595,800	8,887,800	5,776,500
Other	1,050	5,475	5,269	1,256
	\$ 33,676,086	\$ 24,023,263	\$ 20,430,590	\$ 37,268,759

The City holds irrevocable letters of credit in the aggregate amount of \$84,392,392 (2017 - \$63,358,479) received from depositors to ensure their performance of works to be undertaken within the City. These amounts are not reflected in the financial statements.

8. Debt:

The City obtains debt instruments through the Municipal Finance Authority ("MFA") pursuant to security issuing bylaws under authority of the Community Charter to finance certain capital expenditures. Sinking fund balances managed by the MFA are netted against related debt. Gross amount of the debt and the amount of the sinking fund assets available to retire the debt are as follows:

	Gross debt	Sinking fund credit	Net debt 2018	Net debt 2017
General Fund	\$ 19,912,000	\$ 9,745,756	\$ 10,166,244	\$ 11,288,820
Water Utility Fund	5,930,000	1,089,955	4,840,045	5,075,460
Sewer and Drainage Utility Fund	2,734,000	502,513	2,231,487	2,340,026
	\$ 28,576,000	\$ 11,338,224	\$ 17,237,776	\$ 18,704,306

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2018

8. Debt (continued):

Interest rates on debt range from 1.75% to 7.20% (2017 - 2.10% to 7.20%). The weighted average interest rate for 2018 was 3.71% (2017 - 3.73%). The maturity dates range from 2019 to 2033.

Principal payments and sinking fund installments on net outstanding debt over the next five years and thereafter are as follows:

	General Fund	Sewer and Drainage Utility Fund	Water Utility Fund	Total
2019	\$ 976,595	\$ 111,704	\$ 242,284	\$ 1,330,583
2020	1,017,337	116,172	251,975	1,385,484
2021	852,715	120,819	262,054	1,235,588
2022	744,843	125,652	272,537	1,143,032
2023	673,661	125,652	272,537	1,071,850
2024 and thereafter	5,901,093	1,631,488	3,538,658	11,071,239
Total	\$ 10,166,244	\$ 2,231,487	\$ 4,840,045	\$ 17,237,776

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2018

9. Tangible capital assets:

	2018									
	Land & land holdings	Building & building improvements	Park structures	Information technology	Vehicles, machinery & equipment	Water, sewer & drainage infrastructure	Roads infrastructure	Traffic	Assets under construction	Total
Cost:										
Balance, beginning of year	\$ 898,563,298	\$ 211,948,079	\$ 87,163,979	\$ 29,897,111	\$ 51,027,351	\$ 672,476,415	\$ 470,276,234	\$ 66,073,635	\$ 32,069,621	\$ 2,519,495,723
Additions, net of transfers	56,490,236	9,031,261	10,969,613	2,402,526	4,000,099	15,969,513	14,458,855	2,296,635	(1,711,588)	113,907,150
Disposals	(1,163,113)	(185,996)	(1,740,987)	(1,018,528)	(2,159,093)	(2,000,102)	(2,717,605)	-	-	(10,985,424)
Transfers to land held for resale	(743,083)	-	-	-	-	-	-	-	-	(743,083)
Balance, end of year	953,147,338	220,793,344	96,392,605	31,281,109	52,868,357	686,445,826	482,017,484	68,370,270	30,358,033	2,621,674,366
Accumulated amortization:										
Balance, beginning of year	-	90,505,334	38,152,411	17,038,349	23,086,695	216,389,914	171,837,346	31,684,436	-	588,694,485
Disposals	-	(48,292)	(1,626,532)	(1,002,808)	(1,927,470)	(1,002,256)	(1,826,512)	-	-	(7,433,870)
Amortization expense	-	7,135,790	3,148,953	1,401,138	3,596,365	9,671,548	11,450,084	1,738,033	-	38,141,911
Balance, end of year	-	97,592,832	39,674,832	17,436,679	24,755,590	225,059,206	181,460,918	33,422,469	-	619,402,526
Net book value, end of year	\$ 953,147,338	\$ 123,200,512	\$ 56,717,773	\$ 13,844,430	\$ 28,112,767	\$ 461,386,620	\$ 300,556,566	\$ 34,947,801	\$ 30,358,033	\$ 2,002,271,840
Net book value, beginning of year	\$ 898,563,298	\$ 121,442,745	\$ 49,011,568	\$ 12,858,762	\$ 27,940,656	\$ 456,086,501	\$ 298,438,888	\$ 34,389,199	\$ 32,069,621	\$ 1,930,801,238
2017										
	Land & land holdings	Building & building improvements	Park structures	Information technology	Vehicles, machinery & equipment	Water, sewer & drainage infrastructure	Roads infrastructure	Traffic	Assets under construction	Total
Cost:										
Balance, beginning of year	\$ 848,600,786	\$ 208,967,610	\$ 78,916,485	\$ 29,188,612	\$ 46,827,733	\$ 654,821,440	\$ 461,620,739	\$ 64,031,539	\$ 19,930,873	\$ 2,412,905,817
Additions, net of transfers	51,951,074	3,325,704	9,202,628	1,272,913	7,130,016	20,608,430	10,044,395	2,042,096	12,138,748	117,716,004
Disposals	(1,988,562)	(345,235)	(955,134)	(564,414)	(2,930,398)	(2,953,455)	(1,388,900)	-	-	(11,126,098)
Balance, end of year	898,563,298	211,948,079	87,163,979	29,897,111	51,027,351	672,476,415	470,276,234	66,073,635	32,069,621	2,519,495,723
Accumulated amortization:										
Balance, beginning of year	-	83,730,810	37,264,746	15,848,112	22,103,906	207,718,342	161,476,815	29,997,977	-	558,140,708
Disposals	-	(119,689)	(775,254)	(532,207)	(2,689,824)	(1,029,930)	(861,355)	-	-	(6,008,259)
Amortization expense	-	6,894,213	1,662,919	1,722,444	3,672,613	9,701,502	11,221,886	1,686,459	-	36,562,036
Balance, end of year	-	90,505,334	38,152,411	17,038,349	23,086,695	216,389,914	171,837,346	31,684,436	-	588,694,485
Net book value, end of year	\$ 898,563,298	\$ 121,442,745	\$ 49,011,568	\$ 12,858,762	\$ 27,940,656	\$ 456,086,501	\$ 298,438,888	\$ 34,389,199	\$ 32,069,621	\$ 1,930,801,238
Net book value, beginning of year	\$ 848,600,786	\$ 125,236,800	\$ 41,651,739	\$ 13,340,500	\$ 24,723,827	\$ 447,103,098	\$ 300,143,924	\$ 34,033,562	\$ 19,930,873	\$ 1,854,765,109

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2018

9. Tangible capital assets (continued):

(a) Assets under construction:

Assets under construction with value of \$30,358,033 (2017 - \$32,069,621) have not been amortized. Amortization of these assets will commence when they are put into service.

(b) Contributed tangible capital assets:

Contributed tangible capital assets have been recognized at fair value at the date of contribution. The value of contributed assets received is as follows:

	2018	2017
Land and land holdings	\$ 21,224,892	\$ 42,864,980
Vehicles, machinery and equipment	818,395	228,605
Water infrastructure	1,296,016	2,844,772
Sewer infrastructure	(492,635)	3,643,657
Drainage infrastructure	4,394,976	4,862,535
Road infrastructure	2,564,545	3,618,681
Traffic	642,223	714,311
Developers' contributions revenue	\$ 30,448,412	\$ 58,777,541

(c) Works of art and historical treasures:

The City manages and controls various works of art and non-operational historical 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.

(d) Write-down of tangible capital assets:

There was no write-down of tangible capital assets during the year (2017 - nil).

10. Accumulated surplus:

	Reserves for operating purposes (Schedule G)	Reserves for capital purposes (Schedule G)	Surplus (deficit)	Invested in tangible capital assets	Total
General Fund (Schedules A, B)	\$ 28,442,578	\$ 204,699,421	\$ 21,056,865	\$ 1,528,670,301	\$ 1,782,869,165
Water Utility Fund (Schedules C, D)	52,284	10,064,405	23,005,821	135,018,407	168,140,917
Sewer and Drainage Fund (Schedules E, F)	592,757	23,257,280	13,583,632	317,206,768	354,640,437
Statutory Reserves	-	214,894,231	4,390,517	-	219,284,748
QNet	-	-	(3,645,220)	3,484,401	(160,819)
Library	-	474,198	781,395	1,703,077	2,958,670
2018	\$ 29,087,619	\$ 453,389,535	\$ 59,173,010	\$ 1,986,082,954	\$ 2,527,733,118
2017	\$ 25,834,574	\$ 353,415,873	\$ 56,673,225	\$ 1,912,561,760	\$ 2,348,485,432

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2018

11. Taxation revenue:

Taxation revenue is comprised of the following. The City is also required to collect taxes on behalf of and transfer these amounts to the government agencies noted below:

	2018	2017
Tax collected:		
General purposes	\$ 140,195,383	\$ 134,042,781
Collections for other governments	100,158,466	93,602,755
Sewer parcel tax	24,400,149	23,278,265
	<u>264,753,998</u>	<u>250,923,801</u>
Less transfers to other governments:		
Province of British Columbia - school taxes	79,308,495	74,608,520
Greater Vancouver Regional District	2,700,883	2,306,125
B.C. Assessment Authority	2,606,150	2,436,988
South Coast British Columbia Transportation Authority	15,378,142	14,104,313
Austin Heights Business Improvement Association	152,529	136,187
MFA	12,267	10,622
	<u>100,158,466</u>	<u>93,602,755</u>
Taxation revenue	<u>\$ 164,595,532</u>	<u>\$ 157,321,046</u>

12. Government transfers:

Included in grants and grants in lieu revenue are the following government transfers:

	2018	2017
Federal	\$ 531,968	\$ 43,344
Provincial and Regional	8,308,387	6,428,554
	<u>\$ 8,840,355</u>	<u>\$ 6,471,898</u>

13. Pension plan:

The City and its employees contribute to the Municipal Pension Plan (the "Plan") a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the Plan, including the investment of the assets and administration of benefits. The pension plan is a multi-employer contributory pension plan. Basic pension benefits are based on a formula. The Plan has about 197,000 active members and approximately 95,000 retired members. Active members include approximately 39,000 contributors from local governments, of which 1,120 (2017 – 1,104) are the City's employees.

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2018

13. Pension plan (continued):

The most recent valuation for the Plan as at December 31, 2015 indicated a \$2,224 million funding surplus for basic pension benefits. The next actuarial valuation will be performed as at December 31, 2018, with results available in 2019. Defined contribution plan accounting is applied to the Plan, as the Plan exposes the participating entities to actuarial risks associated with the current and former employees of other entities, with the result that there is no consistent and reliable basis for allocation the obligation, Plan assets and cost to individual entities participating in the Plan.

The City paid \$8,656,508 (2017 - \$8,289,910) for employer contributions to the Plan in 2018. Employees paid \$7,263,243 (2017 - \$6,865,096) for employee contributions to the Plan in 2018.

14. Employee future benefits:

The City provides benefits for sick leave and certain other retirement benefit arrangements to its employees.

All employees accumulate sick leave entitlement on a monthly basis and can only use this entitlement for paid time off under certain circumstances. Retirement benefit payments represent the City's share of the cost to provide employees with various benefits upon retirement. The accrued benefit obligation and the net periodic benefit cost were estimated by an actuarial valuation completed in January 2019.

Information about liabilities for the City's employee benefit plans is as follows:

	Sick leave	Retirement benefit payments	2018 Total	2017 Total
Accrued benefit obligation, beginning of year	\$ 4,013,600	\$ 5,035,100	\$ 9,048,700	\$ 8,511,700
Current service cost	351,300	433,500	784,800	727,600
Interest cost	127,000	158,800	285,800	300,200
Benefits paid	(297,200)	(497,300)	(794,500)	(976,800)
Actuarial loss (gain)	(82,000)	2,800	(79,200)	486,000
Accrued benefit obligation, end of year	4,112,700	5,132,900	9,245,600	9,048,700
Unamortized actuarial gain (loss)	940,800	(1,141,000)	(200,200)	(504,900)
Accrued benefit liability, end of year	\$ 5,053,500	\$ 3,991,900	\$ 9,045,400	\$ 8,543,800

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2018

14. Employee future benefits (continued):

The significant actuarial assumptions adopted in measuring the City's accrued benefit obligation are as follows:

	2018	2017
Discount rates	3.3%	3.0%
Expected future inflation rates	2.5%	2.5%
Expected wage and salary increases	2.5%	2.5%
Expected average remaining service period	11.4 years	11.4 years

15. Commitments and contingencies:

- (a) The City has entered into various agreements and contracts for services and construction with periods ranging from one to five years.
- (b) The City has a contingent liability with respect to debentures of the Greater Vancouver Water District, Greater Vancouver Sewerage and Drainage District and Metro Vancouver, to the extent provided for in their respective Enabling Acts, Acts of Incorporation and Amending Acts. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.
- (c) The City is obligated to collect and transmit property taxes levied on Coquitlam taxpayers in respect of the following bodies:
- Ministry of Education, Province of B.C.
 - Metro Vancouver
 - B.C. Assessment Authority
 - South Coast British Columbia Transportation Authority
 - MFA
- (d) The City is a defendant in several lawsuits in various stages. The potential claims against the City resulting from such litigation and not covered by insurance are currently undeterminable. Management considers that any outcome would not materially affect the consolidated financial statements of the City.

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2018

15. Commitments and contingencies (continued):

- (e) Subsequent to January 1, 2012, the City self-insures liabilities up to \$1,500,000. Historical liabilities with an occurrence date prior to December 31, 2011 are insured by the Municipal Insurance Association of British Columbia.
- (f) The City obtains debt instruments through the MFA. The City is also required to execute demand notes in connection with each debenture whereby the City may be required to loan certain amounts to the MFA. The demand notes are contingent in nature and are not reflected in the accounts. Details of the contingent demand notes are as follows:

	2018	2017
Operating funds:		
General	\$ 667,510	\$ 745,314
Water utility	154,438	154,438
Sewer and drainage utility	71,168	71,168
	<hr/>	<hr/>
	\$ 893,116	\$ 970,920

- (g) The City is a shareholder of the Emergency Communications for Southwest British Columbia Incorporated (E-Comm) whose services provided include: regional 9-1-1 call centre for Metro Vancouver; Wide Area Radio network; dispatch operations; and records management. The City has 2 Class A shares and 1 Class B share (of a total of 32 Class A and 21 Class B shares issued and outstanding as at December 31, 2018). As a Class A shareholder, the City shares in both funding the future operations and capital obligations of E-Comm (in accordance with a cost sharing formula), including any lease obligations committed to by E-Comm up to the shareholder's withdrawal date.
- (h) In 2015, the City entered into an agreement-in-principle with YMCA of Greater Vancouver and Concert Properties to build a community recreation complex in the Burquitlam neighbourhood of the City. The City's contribution to the project is estimated at \$25 million which will be recovered by community amenity contributions paid by developers.

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2018

16. Contractual rights:

The City's contractual rights arise from rights to receive payments under lease, license, rental, grant and other agreements. The City has contractual rights to receive the following amounts in the next five years and thereafter:

2019	\$	9,296,825
2020		1,513,440
2021		1,476,872
2022		1,418,286
2023		1,042,351
Thereafter		2,931,510
	\$	17,679,284

The City is entitled to receive revenue from certain other agreements from fibre optic arrangements. The revenue from these agreements is difficult to quantify and has not been included in the amounts noted above.

17. Trust funds:

Trust fund balance sheet:

	2018	2017
Assets:		
Investments	\$ 2,988,252	\$ 2,888,613
Due from City of Coquitlam	23,824	22,975
	\$ 3,012,076	\$ 2,911,588
Net assets:		
Cemetery perpetual care fund (a)	\$ 2,234,147	\$ 2,133,659
Gravel pit fund (b)	777,929	777,929
	\$ 3,012,076	\$ 2,911,588

(a) Cemetery perpetual care fund:

The City operates the Robinson Memorial Park Cemetery and maintains a cemetery perpetual care fund in accordance with the Cremation, Interment and Funeral Services Act.

(b) Gravel pit fund:

The City is holding funds in trust for a third party to be used for the future remediation of land. Interest earned since March 1993 accrues to the City.

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2018

18. Related party transactions:

The City provides facilities to the following non-profit organizations at no cost:

- Evergreen Cultural Centre
- Mackin House Museum
- Place des Arts
- Societe Place Maillardville Society

These non-profit organizations provide services to the community.

19. Segmented information:

The City is a diversified municipal government institution that provides a wide range of services to its citizens, including General Government Services, Protection Services, Engineering Services, Solid Waste Services, Planning and Development Services, Recreation and Culture Services, Water Supply Services, and Sewer and Drainage Services. For management reporting purposes, the City's operations and activities are organized and reported by Service Areas. Service Areas were created for the purpose of recording specific activities to attain certain objectives in accordance with regulations, restrictions and limitations.

City Services are provided by departments and their activities are reported in these Service Areas. Departments disclosed in the segmented information, along with the services they provide, are as follows:

General Government Services – Mayor & Council, City Manager and Deputy City Manager, Corporate Services, Corporate Planning, Clerk's Office, Strategic Initiatives, Legal Services, Financial Services, Information Technology, QNet, Communications, and Human Resources Departments

The Departments within General Government Services are responsible for adopting bylaws; adopting administrative policy; levying and collecting taxes and utilities; acquiring, disposing and managing City assets; support of the City's integrated software, Internet and intranet applications; ensuring effective financial management and communication; monitoring performance; and ensuring that high quality City service standards are met.

Protection Services – Police, Fire/Rescue, Emergency Planning, Licensing, and Bylaw Enforcement

The mandate of the Protection Services areas is to enforce laws, prevent crime, and maintain peace, order, and security by protecting life, property and the environment through the provision of emergency response, ensuring safety for the public.

Engineering Services

Engineering and Public Works Department is responsible for the systems that enable the community to use transportation facilities, including roads and signal systems.

Solid Waste Services

Solid Waste Services is responsible for the garbage collection and green waste collection.

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2018

19. Segmented information (continued):

Planning and Development Services

The Planning and Development Department is responsible for preparing land use plans, bylaws and policies for sustainable development of the City and for reviewing and approving new development.

Recreation and Culture Services – Parks, Recreation and Culture Services and Public Library

The Recreation and Culture area is responsible for providing, facilitating the development of, and maintaining high quality parks, recreation facilities and cultural services, including public libraries.

Water Supply Services

The Water Utility Division operates and distributes over 18 million cubic meters of drinking water, maintains water mains, pump stations and storage reservoirs.

Sewer and Drainage Services

The Sewer and Drainage Division is responsible for the disposal of sanitary sewage and drainage, as well as the network of sewer mains, storm sewers and pump stations.

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CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2018

19. Segmented information (continued):

	General Government (including QNet)	Protection	Engineering	Solid Waste	Planning and Development	Recreational and Culture (including Library)	Water Supply	Sewer & Drainage	Reserves & Other Funds	2018 Total	2017 Total
Taxation	\$ 140,195,383	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,400,149	\$ -	\$ 164,595,532	\$ 157,321,046
User rates	-	-	-	-	-	-	25,134,194	5,730,160	-	30,864,354	32,120,024
Fees and service charges	2,611,366	3,722,611	7,052,644	-	33,353,650	14,272,975	787,171	3,669,730	-	65,470,147	47,921,545
Rents and leases	1,334,378	9,487	-	-	-	1,968,573	-	-	-	3,312,438	3,167,548
Solid waste levies	-	-	-	8,192,038	-	-	-	-	-	8,192,038	7,633,658
Inspection and other fees	13,930	-	-	-	-	-	463,547	578,362	-	1,055,839	951,714
Grants	452,717	1,473,111	2,413,663	-	-	387,289	4,011,942	186,486	-	8,925,208	6,562,198
Grants, in lieu of taxes	3,775,428	-	-	-	-	-	-	-	-	3,775,428	3,837,951
Investment income	7,087,382	-	-	-	-	61,636	768,888	616,272	4,166,613	12,700,791	9,363,173
Casino revenue	7,376,283	-	-	-	-	-	-	-	-	7,376,283	8,609,148
Municipal land sale	76,125,978	-	-	-	-	-	-	-	-	76,125,978	68,504,647
Developer built/gifted assets	25,250,056	-	-	-	-	-	1,296,016	3,902,340	-	30,448,412	58,777,541
Cost recoveries	4,574,996	4,308,324	1,739,420	-	50,656	929,703	6,144	576,245	5,110,350	17,295,838	8,864,114
Penalties and interest on taxes	897,959	-	-	52,867	-	92,493	-	-	-	1,043,319	946,085
Other	1,048,611	10,976	-	-	15,121	79,669	1,295	1,447	100,000	1,257,119	987,982
Total revenue	\$ 270,744,467	\$ 9,524,509	\$ 11,205,727	\$ 8,244,905	\$ 33,419,427	\$ 17,792,338	\$ 32,469,197	\$ 39,661,191	\$ 9,376,963	\$ 432,438,724	\$ 415,568,374

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2018

19. Segmented information (continued):

	General Government (including QNet)	Protection	Engineering	Solid Waste	Planning and Development	Recreational and Culture (including Library)	Water Supply	Sewer & Drainage	Reserves & Other Funds	2018 Total	2017 Total
Salaries and benefits	\$ 16,413,824	\$ 35,017,225	\$ 10,829,870	\$ 580,270	\$ 8,202,808	\$ 25,725,674	\$ 2,594,852	\$ 2,960,165	\$ -	\$ 102,324,688	\$ 98,914,151
Consulting and professional services	955,489	28,306,742	3,154,619	3,215,095	324,662	3,030,160	329,770	3,495,316	-	42,811,853	41,242,831
Amortization	2,124,796	1,977,530	15,526,579	-	-	8,450,632	3,022,334	7,040,040	-	38,141,911	36,562,036
Regional District utility charges	-	-	18,124	-	-	-	14,080,647	12,225,909	-	26,324,680	24,767,331
Supplies and equipment	4,003,772	2,246,827	10,479,994	317,318	448,363	7,473,988	1,748,871	1,743,332	-	28,462,465	27,078,400
Grants and sponsorship	182,805	15,500	-	-	188,219	7,709,574	-	-	-	8,096,098	7,885,217
Utilities	18,481	257,577	1,273,809	-	-	2,231,141	428,068	155,075	-	4,364,151	4,314,643
Garbage collection and disposal	-	26,436	129,524	2,356,403	-	214,013	61,457	233,632	-	3,021,465	2,512,032
Maintenance	2,259,751	102,825	537,276	-	283	8,039	21	9,513	-	2,917,708	2,525,678
Debt interest payments	-	-	590,293	-	-	-	228,325	105,282	-	923,900	1,044,435
Insurance and claims	1,099,113	19,081	307,050	-	-	68	55,244	12,725	-	1,493,281	1,342,528
Courses and meetings	367,227	103,628	91,624	3,503	112,162	98,045	29,268	42,947	-	848,404	871,676
Telephone and communications	234,067	84,324	27,136	271	13,248	55,974	13,802	12,969	-	441,791	582,711
Advertising and media	292,613	10,529	8,891	55,197	4,975	73,587	13,206	-	-	458,998	487,116
Legal	133,807	46,980	-	-	-	-	-	-	-	180,787	43,103
Internal allocations	(6,985,174)	9,000	(8,004,719)	423,301	(116,325)	(261,983)	2,495,889	3,210,456	-	(9,229,555)	(8,715,747)
Other	347,664	63,239	18,079	1,311	7,585	836,112	63,219	271,204	-	1,608,413	1,227,558
Total expenses	\$ 21,448,235	\$ 68,287,443	\$ 34,988,149	\$ 6,952,669	\$ 9,185,980	\$ 55,645,024	\$ 25,164,973	\$ 31,518,565	\$ -	\$ 253,191,038	\$ 242,685,699
Annual surplus (deficit)	\$ 249,296,232	\$ (58,762,934)	\$ (23,782,422)	\$ 1,292,236	\$ 24,233,447	\$ (37,852,686)	\$ 7,304,224	\$ 8,142,626	\$ 9,376,963	\$ 179,247,686	\$ 172,882,675

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2018

20. Budget data:

The budget data presented in these consolidated financial statements is based upon the 2018 operating and capital budgets approved by City Council on December 11, 2017. The chart below reconciles the approved budget to the budget figure reported in these consolidated financial statements.

	Budget Amount
Operating budget:	
Revenue	\$ 271,381,951
Expenses	(239,700,856)
Capital budget carried forward from prior years	(11,745,643)
	<hr/> (251,446,499)
Annual surplus per consolidated statement of operations	19,935,452
Less capital expenses	(80,650,895)
Add capital funding from reserves	60,715,443
Approved budget	<hr/> \$ -

21. Comparative information:

Certain comparative information has been reclassified to conform with the financial statement presentation adopted for the current year.

CITY OF COQUITLAM

General Fund - Statement of Financial Position

Schedule A

December 31, 2018, with comparative information for 2017

	2018	2017
Financial Assets		
Cash, cash equivalents and portfolio investments	\$ 318,766,785	\$ 273,136,920
Accounts receivable	20,696,905	17,271,758
Land held for resale	743,083	-
Deposit, MFA	255,305	302,215
	<u>340,462,078</u>	<u>290,710,893</u>
Liabilities		
Accounts payable and accrued liabilities	37,652,993	42,405,133
Employee future benefits	8,871,600	8,391,800
Deferred revenue	22,198,175	23,830,222
Debt	10,166,244	11,288,820
	<u>78,889,012</u>	<u>85,915,975</u>
Net financial assets	261,573,066	204,794,918
Non-Financial Assets		
Inventories of supplies	664,573	746,015
Prepaid expenses	1,586,077	1,165,203
Tangible capital assets	1,519,045,449	1,457,346,568
	<u>1,521,296,099</u>	<u>1,459,257,786</u>
Accumulated surplus	<u>\$ 1,782,869,165</u>	<u>\$ 1,664,052,704</u>

CITY OF COQUITLAM

General Fund - Statement of Operations

Schedule B

Year ended December 31, 2018, with comparative information for 2017

	2018 budget	2018	2017
Revenue:			
Taxation	\$ 139,418,707	\$ 140,195,383	\$ 134,042,781
Grants	7,687,010	4,442,821	5,482,364
Grants, in lieu of taxes	3,685,000	3,775,428	3,837,951
Fees and service charges	28,376,879	60,970,999	43,426,997
Solid waste levies	8,312,993	8,192,038	7,633,658
Rents	2,567,832	2,702,815	2,585,385
Investment income	5,711,895	7,208,540	5,580,751
Penalties and interest on taxes	855,500	950,826	869,255
Casino revenue	7,700,000	7,376,283	8,609,148
Developers' contributions	-	25,250,056	47,424,245
Cost recoveries	4,760,043	11,471,583	8,151,715
Other	68,314	1,055,359	896,984
Municipal land sales	-	76,125,978	68,504,647
	209,144,173	349,718,109	337,045,881
Expenses:			
General government	16,743,841	16,091,942	15,066,165
Police protection	36,867,598	36,328,050	35,040,566
Fire protection	25,436,994	25,633,867	25,589,892
Other protection	3,065,650	2,792,081	2,637,699
Engineering	14,634,514	14,991,434	14,246,367
Solid waste	7,645,425	6,952,669	6,453,946
Planning and development	9,250,506	8,893,478	8,435,551
Parks, recreation and culture	43,231,002	43,685,168	42,879,833
Debt interest payments	624,851	590,293	710,798
Retroactive and severance pay	1,619,245	1,494,231	922,703
Amortization	26,500,000	27,399,106	25,846,876
Tangible capital assets adjustments	9,974,823	10,848,291	9,177,962
	195,594,449	195,700,610	187,008,358
	13,549,724	154,017,499	150,037,523
Transfer from Land Sale Reserve	13,098,289	42,909,029	15,467,366
Transfer to Vehicle Replacement Reserve	(2,330,027)	(2,321,725)	(2,393,077)
Transfer to Land Sale Reserve	(2,500,035)	(79,754,003)	(71,944,350)
Transfer from Reserve Funds	3,816,451	3,965,661	5,275,057
Annual surplus	25,634,402	118,816,461	96,442,519
Accumulated surplus, beginning of year	1,664,052,704	1,664,052,704	1,567,610,185
Accumulated surplus, end of year	\$ 1,689,687,106	\$ 1,782,869,165	\$ 1,664,052,704

CITY OF COQUITLAM

Water Utility Fund - Statement of Financial Position

Schedule C

December 31, 2018, with comparative information for 2017

	2018	2017
Financial Assets		
Cash, cash equivalents and portfolio investments	\$ 32,742,027	\$ 34,326,688
Accounts receivable	713,089	720,436
Deposit, MFA	68,689	67,177
	<u>33,523,805</u>	<u>35,114,301</u>
Liabilities		
Accounts payable and accrued liabilities	2,359,564	4,173,129
Deferred revenue	244,561	-
Debt	4,840,045	5,075,460
	<u>7,444,170</u>	<u>9,248,589</u>
Net financial assets	26,079,635	25,865,712
Non-Financial Assets		
Inventories of supplies	57,972	60,672
Tangible capital assets	142,003,310	135,190,911
	<u>142,061,282</u>	<u>135,251,583</u>
Accumulated surplus	<u>\$ 168,140,917</u>	<u>\$ 161,117,295</u>

CITY OF COQUITLAM

Water Utility Fund - Statement of Operations

Schedule D

Year ended December 31, 2018, with comparative information for 2017

	2018 budget	2018	2017
Revenue:			
User rates	\$ 24,601,434	\$ 25,134,194	\$ 26,137,705
Grants	-	4,011,942	571,495
Water connection fees	1,005,770	787,171	1,025,973
Inspection and other fees	377,000	463,547	307,612
Investment income	390,261	768,888	658,157
Developers' contributions	-	1,296,016	2,844,772
Sinking fund surplus	-	1,296	9,500
Cost recoveries	-	6,144	5,733
	<u>26,374,465</u>	<u>32,469,198</u>	<u>31,560,947</u>
Expenses:			
Administration	4,695,989	4,321,847	4,326,980
Water supply	12,251,538	14,092,502	13,514,791
Pumping	1,040,839	1,051,040	959,462
Maintenance	2,870,331	2,231,710	2,255,308
Debt interest payments	228,305	228,326	228,355
Amortization	2,900,000	3,022,334	2,889,590
Tangible capital assets adjustments	-	217,215	625,941
	<u>23,987,002</u>	<u>25,164,974</u>	<u>24,800,427</u>
	<u>2,387,463</u>	<u>7,304,224</u>	<u>6,760,520</u>
Transfer to Statutory Reserves	(268,513)	(280,602)	(311,247)
Annual surplus	2,118,950	7,023,622	6,449,273
Accumulated surplus, beginning of year	161,117,295	161,117,295	154,668,022
Accumulated surplus, end of year	<u>\$ 163,236,245</u>	<u>\$ 168,140,917</u>	<u>\$ 161,117,295</u>

CITY OF COQUITLAM

Sewer and Drainage Utility Fund - Statement of Financial Position

Schedule E

December 31, 2018, with comparative information for 2017

	2018	2017
Financial Assets		
Cash, cash equivalents and portfolio investments	\$ 29,913,962	\$ 24,997,344
Accounts receivable	244,475	162,819
Deposit, MFA	31,653	30,957
	<u>30,190,090</u>	<u>25,191,120</u>
Liabilities		
Accounts payable and accrued liabilities	1,006,347	816,990
Deferred revenue	7,318,430	7,461,836
Debt	2,231,487	2,340,026
	<u>10,556,264</u>	<u>10,618,852</u>
Net financial assets	19,633,826	14,572,268
Non-Financial Assets		
Inventories of supplies	23,886	20,737
Tangible capital assets	334,982,725	332,262,359
	<u>335,006,611</u>	<u>332,283,096</u>
Accumulated surplus	<u>\$ 354,640,437</u>	<u>\$ 346,855,364</u>

CITY OF COQUITLAM

Sewer and Drainage Utility Fund - Statement of Operations

Schedule F

Year ended December 31, 2018, with comparative information for 2017

	2018 budget	2018	2017
Revenue:			
Sewer parcel tax	\$ 24,195,917	\$ 24,400,149	\$ 23,278,265
User rates	6,478,237	5,730,160	5,982,319
Grants	-	186,486	203,964
Fees and service charges	3,416,571	3,669,730	3,427,578
Inspection and other fees	350,000	578,362	568,091
Investment income	273,683	616,272	436,561
Developers' contributions	-	3,902,340	8,506,192
Sinking fund surplus	-	1,449	10,616
Cost recoveries	6,500	576,245	14,730
	<u>34,720,908</u>	<u>39,661,193</u>	<u>42,428,316</u>
Expenses:			
Administration	6,100,427	5,709,828	5,012,329
Collection and disposal	3,404,502	3,390,938	3,018,339
Pumping	984,262	708,096	724,982
Greater Vancouver Sewerage & Drainage District	12,230,768	11,703,863	10,783,726
Debt interest payments	105,259	105,282	105,282
Amortization	6,700,000	7,040,040	7,156,319
Tangible capital assets adjustments	1,813,877	2,860,518	3,269,890
	<u>31,339,095</u>	<u>31,518,565</u>	<u>30,070,867</u>
	<u>3,381,813</u>	<u>8,142,628</u>	<u>12,357,449</u>
Transfer to reserves	(323,145)	(357,555)	(346,431)
Annual surplus	3,058,668	7,785,073	12,011,018
Accumulated surplus, beginning of year	346,855,364	346,855,364	334,844,346
Accumulated surplus, end of year	<u>\$ 349,914,032</u>	<u>\$ 354,640,437</u>	<u>\$ 346,855,364</u>

CITY OF COQUITLAM

Reserve Fund Balances

Schedule G

December 31, 2018, with comparative information for 2017

	General Fund	Sewer and Drainage Utility Fund	Water Utility Fund	Statutory Reserves	Library	2018 Total	2017 Total
Reserves for capital purposes:							
Specific projects - in progress reserve	\$ 14,870,092	\$ 5,123,833	\$ 939,089	-	\$ 474,198	\$ 21,407,212	\$ 20,409,341
Infrastructure reserve	13,759,172	-	-	-	-	13,759,172	12,540,777
Equipment and component replacement reserve	13,222,602	17,784,466	8,463,981	-	-	39,471,049	31,772,202
Restricted debt reserve	1,563,307	307,474	259,812	-	-	2,130,593	2,106,270
Debt reserve	75,485	41,507	401,523	-	-	518,515	1,452,712
Local area service reserve	2,535,782	-	-	-	-	2,535,782	2,243,318
Casino revenue reserve - municipal capital	17,108,085	-	-	-	-	17,108,085	11,866,677
Casino revenue reserve - community	487,573	-	-	-	-	487,573	140,048
Internal financing reserve	587,172	-	-	-	-	587,172	574,650
Land sale investment reserve	12,782,900	-	-	-	-	12,782,900	9,297,192
Affordable housing reserve	11,995,747	-	-	-	-	11,995,747	10,580,354
Density bonus reserve	39,771,702	-	-	-	-	39,771,702	23,465,827
Community amenity contribution reserve	10,159,106	-	-	-	-	10,159,106	4,073,659
Waste utility reserve	495,455	-	-	-	-	495,455	484,971
Building replacement reserve	33,474,551	-	-	-	-	33,474,551	30,540,246
Road replacement reserve	12,559,433	-	-	-	-	12,559,433	12,296,631
DCC matching reserve	11,131,012	-	-	-	-	11,131,012	8,899,293
Frontage Works Reserve	2,523,706	-	-	-	-	2,523,706	-
Park & ride reserve	4,030,243	-	-	-	-	4,030,243	-
Waste bin asset replacement reserve	1,566,296	-	-	-	-	1,566,296	1,203,102
	204,699,421	23,257,280	10,064,405	-	474,198	238,495,304	183,947,270
Statutory reserves:							
Land sale statutory reserve	-	-	-	187,550,843	-	187,550,843	146,729,320
Vehicle replacement statutory reserve	-	-	-	17,705,419	-	17,705,419	16,598,161
Water utility statutory reserve	-	-	-	840,366	-	840,366	822,437
Parkland statutory reserve	-	-	-	8,709,824	-	8,709,824	5,276,327
Multi-modal infrastructure reserve	-	-	-	20,218	-	20,218	8,000
Parking in lieu reserve	-	-	-	65,203	-	65,203	32,000
Capital street works statutory reserve	-	-	-	2,358	-	2,358	2,358
	-	-	-	214,894,231	-	214,894,231	169,468,603
Total	\$ 204,699,421	\$ 23,257,280	\$ 10,064,405	\$ 214,894,231	\$ 474,198	\$ 453,389,535	\$ 353,415,873

CITY OF COQUITLAM

Reserve Fund Balances (continued)

Schedule G
(continued)

December 31, 2018, with comparative information for 2017

	General Fund	Sewer and Drainage Fund	Water Utility Fund	2018 Total	2017 Total
Reserves for operating purposes:					
Insurance reserve	\$ 12,790,953	\$ -	\$ -	\$ 12,790,953	\$ 12,224,140
Waste utility reserve	4,730,552	-	-	4,730,552	3,686,459
Soil removal fees reserve	986,139	-	-	986,139	825,253
Work in progress reserve	821,500	-	-	821,500	339,327
Public safety reserve	1,151,857	-	-	1,151,857	1,122,027
Tax appeals reserve	1,121,574	-	-	1,121,574	1,218,543
Building maintenance reserve	770,586	592,757	52,284	1,415,627	1,599,585
Commodity tax payable reserve	500,000	-	-	500,000	500,000
Cemetery reserve	233,416	-	-	233,416	232,427
Other operating reserves	1,701,140	-	-	1,701,140	1,468,845
WCB/Powersmart reserve	516,248	-	-	516,248	412,087
Specified area reserve	1,116,645	-	-	1,116,645	1,056,180
Election reserve	354,837	-	-	354,837	500,000
Extreme weather reserve	1,000,000	-	-	1,000,000	169,833
Economic development reserve	466,408	-	-	466,408	479,868
Tree risk management reserve	180,723	-	-	180,723	-
Total reserves for operating purposes	\$ 28,442,578	\$ 592,757	\$ 52,284	\$ 29,087,619	\$ 25,834,574

**City of Coquitlam
2018 Schedule of Debt
Financial Information Act Section 2 (2) (c)**

General Fund

Issuing Bylaw	Purpose	Maturity Date	Interest Rate	Closing Balance
GVRD Issues				
Issue No 72 - Local improvements	Southwest Coquitlam streetworks	2020	2.10%	\$ 387,821
Issue No 75 - Local improvements	Dartmoor west & lower Lougheed streetworks	2021	1.75%	388,967
Issue No 78 - Local improvements	Chineside & Bartlett avenue streetworks	2022	2.25%	356,239
Issue No 111 - DCC program	Coast Meridian widening	2025	3.35%	1,584,603
Issue No 126 - DCC program	Northeast Coquitlam arterial road expansion	2033	3.85%	7,534,796
	2018 accrued actuarial additions			(86,182)
General Fund Total				<u>\$ 10,166,244</u>

**City of Coquitlam
2018 Schedule of Debt
Financial Information Act Section 2 (2) (c)**

Sewer and Drainage Utility Fund

Issuing Bylaw	Purpose	Maturity Date	Interest Rate	Closing Balance
Issue # 126 - Bylaw # 4385 - DCC program	City centre pump station	2033	3.85%	\$ 2,231,487
Total Sewer Debt				\$ 2,231,487

Water Utility Fund

Issuing Bylaw /Purpose	Purpose	Maturity Date	Interest Rate	Closing Balance
Issue # 126 - Bylaw # 4385 - DCC program	Crouch reservoir and Harper reservoir cell 1	2033	3.85%	\$ 4,840,045
Total Water Debt				\$ 4,840,045

City of Coquitlam
2018 Schedule of Guarantee and Indemnity Agreements
Financial Information Act section 2 (2) (d)

“This organization has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.”

City of Coquitlam
Schedule of 2018 Annual Remuneration
and Expenses Paid to Members of Council
(BC Community Charter Section 168)

Name	Position	Remuneration	Taxable benefits	Expenses
Asmundson, Brent	Councillor	\$ 60,465	\$ 318	\$ 7,137
Hodge, Craig	Councillor	60,465	1,218	7,692
Kim, Steve	Councillor	8,143	69	748
Mandewo, Trish	Councillor	8,143	128	909
Marsden, Dennis	Councillor	60,465	1,218	12,618
O'Neill, Terry	Councillor	52,555	1,116	4,612
Reid, Mae	Councillor	52,555	559	5,311
Stewart, Richard	Mayor	138,928	731	17,262
Towner, Teri	Councillor	60,465	318	9,310
Wilson, Chris	Councillor	60,465	318	7,009
Zarrillo, Bonita	Councillor	60,465	1,218	8,864
		\$ 623,110	\$ 7,211	\$ 81,472

Note: There are no contracts with Council members or former Council members.

City of Coquitlam
Schedule of Employee Remuneration and Expenses
Financial Information Act, Section 2 (3) (a)

Name	Job Title	Base Remuneration	Other Remuneration	Expenses
Aasebo, Sara	Senior Human Resources Advisor	\$ 111,916	\$ -	\$ -
Abro, Mumtaz	Transportation Planning Technologist	75,392	1,922	355
Addah, Jody	Project Manager	128,473	-	815
Aljubori, Osama	Civic Facilities Project Coordinator	80,691	-	3,367
Allan, Bill	Trades 2 - Mechanic	80,782	423	100
Allueva, Raul	GM Parks, Recreation & Culture Services	218,642	7,743	474
Ambardar, Bob	Director City Lands	158,811	-	2,015
Amundson, Norman	Field Arborist	76,144	-	1,163
Anderson, James	Firefighter	106,454	7,792	180
Anderson, Rhonda	Acting Financial Planning Manager	130,948	-	2,548
Andrews, Brock	Firefighter	112,199	7,644	-
Andrusiw, James	Application Services Manager	131,465	-	1,147
Aronetz, Cameron	Working Foreman - Utilities	78,463	311	165
Arsenault, Rheel	Fire Inspector	88,154	5,292	583
Aspinall, Stuart	Assistant Fire Chief	159,716	9,883	446
Avelino, Josephine	Support Desk Supervisor	81,319	4,411	416
Bailey, Pamela	Coordinator - Plans and Policies	78,410	-	509
Baillie, Reese	Firefighter	102,350	6,992	-
Baird, Gregory	Firefighter	97,613	9,848	-
Baird, John	Facilities Management Coordinator	100,602	2,391	-
Bandiera, Dennis	Manager Information & Communication Technology	157,710	-	-
Bandringa, Kevin	Firefighter	101,668	7,497	29
Banks, Craig	Captain Operations	122,545	14,684	-
Barberis, Georgia	Payroll Manager	115,638	2,143	426
Basi, Karen	Cultural Services Manager	116,878	-	1,279
Bateman, Robert	Firefighter	107,190	10,385	500
Beaman, James	Sub-Foreman - Engineering Operations	77,411	1,016	1,643
Beatty, Ronald	Assistant Fire Prevention Chief	133,813	31,168	1,983
Beckstead, Nicole	Community Recreation Manager - Aquatics, Arenas, Fitness	78,124	-	1,075
Beedle, Philip	Lieutenant Operations	116,226	16,601	-
Behm, Andreas	Firefighter	100,369	7,328	-
Bendall, Cris	Health and Safety Manager	133,607	2,417	1,077
Bergman, Cam	Firefighter	103,221	7,080	-
Bethune, Kristopher	Firefighter	100,357	10,918	-
Betts, Chad	Firefighter	85,866	4,863	-
Beza, Peter	Captain Operations	122,641	8,835	-
Biagioni, Stella	Civilian Police Services & Project Manager	116,537	-	2,393
Bieman, Tonya	Fire Inspector	100,803	7,167	1,589
Bilous, Donna	Trades 2 - Gardener	79,982	725	181
Birch, Margaret	Environmental Services Coordinator	98,886	783	855
Birjandian, Elahe	Financial Analyst	77,296	3,855	953
Bond, Christopher	Firefighter	97,455	6,909	-
Bonifazi, Sandro	Captain Operations	122,370	11,833	14
Bontempo, James	Manager Building Permits - Approval	132,720	-	1,498
Bortolazzo, Steven	Building Inspector	89,891	-	1,466
Boulanger, Todd	Captain Operations	122,359	8,564	29
Bowes, Eric	Parks Designer	91,911	-	1,443
Bradfield, Heather	Director Legal & Bylaw Enforcement	116,898	-	1,984
Braley, Chad	Manager Capital Projects & Inspections	127,778	2,324	598
Brandt, Dave	Senior Maintenance Worker - Utilities	91,736	-	165
Brent, Anita	Executive Assistant	85,495	-	-
Briggs-Simpson, Geraldine	Community Services Coordinator	85,571	-	580
Browett, Darren	Technical Services Manager	131,320	-	399

City of Coquitlam
Schedule of Employee Remuneration and Expenses
Financial Information Act, Section 2 (3) (a)

Name	Job Title	Base Remuneration	Other Remuneration	Expenses
Browne, Peter	Working Foreman - Utility Systems	86,062	-	878
Brunt, Tosh	Firefighter	97,460	11,545	-
Buch, Chad	Firefighter	108,515	7,437	1,182
Buglioni, Guy	Captain Operations	124,245	9,381	-
Bull, Sarah	Bylaw,Licensing & Animal Control Supervisor	86,998	-	-
Burgess, Dillon	Engineering Technologist 2	82,986	6,603	5,256
Burns, Zachary	Firefighter	97,422	6,544	-
Burton, Jeffrey	Manager Real Estate	150,139	-	3,747
Cabral, Gorana	Financial Planning Manager	126,798	-	2,516
Caspersen, James	Trades 2 - Carpenter	80,009	42	240
Castaneda, Edgardo	Civic Facilities Project Coordinator	87,147	478	1,845
Caulfield, Nicole	Director Human Resources & Corporate Planning	183,457	-	399
Chambers, Martin	Firefighter	103,365	6,812	-
Chan, Ada	Business Systems Analyst	88,861	-	-
Chan, Canisius	Senior Transportation Planning Engineer	125,363	-	2,108
Chan, Denny	Building Inspector	89,191	-	1,291
Chan, Ryan	Crime Analyst Assistant	80,248	-	-
Chapko, Wayne	Lead Hand Mechanic	85,462	3,450	120
Chaster, Rebecca	Planner 2	91,537	2,437	2,147
Cheveldeaw, Darlene	Planning Technician 3	81,374	-	-
Chieu, Alexander	Firefighter	108,392	24,539	269
Chow, Kevin	Business Systems Analyst	95,489	-	-
Christmas, Jason	Firefighter	102,952	7,092	-
Christensen, Angela	Human Resources & Administration Services Manager	130,184	2,417	750
Christensen, Jay	Cement Mason	86,455	80	-
Chua, Glen	Planner 1	80,208	2,334	537
Clare, Zachary	Firefighter	97,483	10,097	-
Clavelle, Debra	Community Recreation Manager - Programs, Health, Wellness	131,667	-	658
Cobble, Cody	Lead Hand Carpenter	83,859	-	-
Cockrell, Stacy	Senior Human Resources Advisor	106,534	-	17
Colombo, Randall	Engineering Technician	95,963	-	1,386
Comley, Corey	Trades 2 - Plumber	80,110	2,343	-
Cooke, Robert	Development Servicing Engineering Manager	137,840	2,537	1,077
Cordoni, Jason	Development Servicing Supervisor	95,479	-	345
Cornes, Kevan	Facilities Operations & Maintenance Manager	133,175	2,417	-
Costa, Paulo	Parks & Facilities Construction Manager	120,352	2,143	1,374
Crowe, Lucas	Firefighter	98,961	8,341	-
Dalgarno, Austin	Firefighter	101,465	7,041	-
Dalgarno, Joel	Firefighter	97,539	8,565	-
Dallyn, Dawn	Building Technician	79,759	-	-
Dart, Joseph	Firefighter	94,032	5,739	-
Davidson, Shawn	Deputy Fire Chief - Operations Support	157,847	2,649	1,389
De La Cruz, Eriberta	Manager City Assets	148,721	-	1,144
Deans, Gary	Supervisor Trades Inspector Plumbing	96,520	210	816
deJong, Trevor	Firefighter	94,792	5,712	-
Dela Rosa, Edwin	Contract Administrator - Engineering	114,984	662	763
Demoskoff, Trevor	Firefighter	97,719	12,957	-
Denman, Richard	Captain Operations	124,024	11,756	-
Denney, Jeffrey	Major Project Planner	128,587	-	399
Dionne, Andre	Working Foreman - Turf	80,695	-	726
Dioszeghy, Jozsef	GM Engineering & Public Works	218,642	-	998
Doerksen, Kyle	Field Trainer	122,288	8,388	238
Dolter, Robert	Firefighter	94,580	6,797	-

City of Coquitlam
Schedule of Employee Remuneration and Expenses
Financial Information Act, Section 2 (3) (a)

Name	Job Title	Base Remuneration	Other Remuneration	Expenses
Domaas, Brad	Facilities Management Coordinator	98,015	-	-
Doyle, Sue	Fire Inspector	102,235	7,423	1,593
Driessen, Christopher	Firefighter	97,001	12,220	-
DuMont, John	Deputy City Manager	261,660	9,203	3,110
Dumore, Glenn	Assistant Fire Chief	168,813	30,463	-
Eberle, Bryan	Fire Inspector Captain	118,281	5,596	355
Edenloff, Jacob	Planner 2	89,871	-	527
Edwards, Shelly	Financial Services Manager	132,816	2,417	1,550
Englund, Lanny	Manager Parks Planning & Forestry	141,593	-	1,849
Esovoloff, Michael	Supervisor - Mapping and Drafting	95,886	-	-
Etheridge, Tyler	Firefighter	97,431	6,795	-
Farina, Steven	Captain Operations	129,304	10,018	167
Fisher, David	Firefighter	97,042	7,174	-
Fishman, Doron	Parks Planner 2	87,606	-	1,022
Fitzgerald, John	Firefighter	100,415	8,424	-
Fox, Christopher	Captain Operations	123,305	11,246	-
Fox, Michael	Recreation Facility Supervisor	78,828	-	635
Fraser, Iain	Firefighter	100,717	8,751	-
Freeburn, Shan	Water Superintendent	92,222	784	1,825
Freeman, Emily	Municipal Land Surveyor	103,825	-	3,070
Friday, Jerred	Firefighter	97,007	7,403	-
Frilund, Michelle	Senior Communication & Engagement Specialist	100,821	1,339	1,567
Fujii, George	Director Development Services	170,301	6,278	2,937
Galpin, Brent	Telecom Services Manager	126,178	-	5,238
Gardiner, David	Development Technologist 2	80,954	144	-
Gardiner, Shalene	Records Management Services Coordinator RCMP	82,512	-	100
Garry, Dennis	Data Administrator	102,805	1,221	-
Gauley, Steven	Planner 3	131,147	3,980	527
Geier, Owen	Firefighter	85,611	5,090	-
Gilbert, James	City Clerk	162,136	5,979	6,822
Gilbert, Matthew	Firefighter	97,429	10,104	180
Gill, Inderjeet	Roads Superintendent	117,142	17,877	708
Gill, Rodney	Deputy Fire Chief-Operations	172,100	2,865	481
Gillespie, Tim	Captain Operations	123,011	22,630	1,222
Gillespie, Travis	Firefighter	100,326	6,967	-
Glauser, Cory	Firefighter	101,459	10,699	-
Glenen, Brent	Firefighter	108,962	9,208	180
Goingo, Eric	Trades 2 - Mechanic	79,777	221	-
Gonzalez, Carmen	Manager Policy & Business Services	140,531	-	3,721
Gordon, Keegan	Firefighter	98,540	6,985	-
Grant, Ross	Firefighter	99,417	10,470	-
Grisedale, Ryan	Fire Inspector	100,915	11,239	2,985
Guarin, Jannette	Traffic Technologist	80,485	294	465
Guenther, Linda	Employee Relations & Development Manager	131,868	-	1,494
Haire, Claudette	Business Services Manager	131,072	2,417	2,322
Halabuza, Perry	Supervisor Plans Examination	87,530	-	1,189
Hall, Tim	Victim Services Unit Coordinator	77,327	-	100
Hamanishi, Judy	Recreation Complex Supervisor	78,053	-	398
Hamilton, Mark	Firefighter	85,591	5,238	-
Hankinson, Gregory	Firefighter	102,557	8,635	29
Hanson, Richard	Firefighter	101,099	7,500	-
Hardie, Michael	Firefighter	97,455	7,280	-
Harding, Bruce	Lead Hand Carpenter	81,701	171	-

City of Coquitlam
Schedule of Employee Remuneration and Expenses
Financial Information Act, Section 2 (3) (a)

Name	Job Title	Base Remuneration	Other Remuneration	Expenses
Hathaway, Stephen	Firefighter	103,838	6,641	-
Hawkins, Floramye	Financial Analyst	77,531	600	-
Hawkins, Thomas	Subdivision Coordinator	91,577	-	-
Hebner, Phil	Asset and Operations Manager	115,638	-	-
Heiti, Nikolas	Lieutenant Operations	118,316	9,588	-
Hendriks, Bryan	Firefighter	97,065	7,754	-
Hewitt, Lee	Facilities Management Coordinator	97,830	-	-
Hewson, Lauren	Information, Privacy & Administration Services Manager	117,537	-	456
Hieltjes, Robert	Captain Operations	130,228	14,271	680
Hill, John	Police Communications & Planning Manager	84,390	-	-
Hinkley, Trevor	Engineering Inspector 2	89,020	-	866
Ho, Kathy	Senior Transportation Planning Engineer	88,065	-	416
Hobkirk, Brett	Senior Maintenance Worker - Utilities	92,270	1,047	2,914
Hohndorf, Hagen	Environmental Services Project Specialist	92,018	52	999
Holm, Brent	Lieutenant Operations	122,382	9,618	-
Holmes, Donald	Senior Maintenance Worker - Utilities	97,135	5,953	364
Holonko, Daniel	Work Control Technician	85,683	-	24
Hovey, Lawrence	Senior Engineering Inspector	86,893	-	794
Hughes, Gerry	Working Foreman - Garage	77,349	-	826
Hughes, Spencer	Firefighter	105,195	7,345	-
Hughes, Travis	Contract Administrator-Engineering	88,305	753	771
Hunt, Andrew	Fire Inspector	100,845	7,768	1,589
Hunt, Michelle	GM Finance & Technology	209,949	-	2,723
Iorio, Robert	Firefighter	100,888	6,975	-
Isakov, Andre	Park Planning & Design Manager	131,985	-	1,471
Iversen, Glenn	Captain Operations	128,033	8,692	80
Iverson, Jason	Trades 2 - Mechanic	80,197	105	120
Jakubczyk, Edward	Firefighter	116,043	10,456	500
James, Stephanie	Director Legal & Bylaw Enforcement	178,135	-	3,518
Jennings, Neil	Property Valuator - Negotiator	86,553	-	564
Jensen, Adam	Firefighter	97,095	16,128	-
Johnson, Pamela	Staff Lawyer	111,550	-	2,140
Johnston, Darren	Firefighter	97,457	13,958	209
Jones, Carol	Executive Assistant	89,719	-	-
Jones, Kai	Firefighter	95,101	5,092	-
Kabantsov, Alex	Pump Station Maintenance Mechanic	80,005	-	368
Kalnins, Eric	Tourism Manager	106,545	-	-
Kanya, Gregory	Manager Emergency Office	124,641	-	1,224
Kazmi, Nadeem	Contract Administrator-Engineering	101,361	-	685
Keating, Jeremy	Planner 1	79,678	3,743	2,738
Keats, Brent	Firefighter	107,729	7,274	-
Keats, Ryan	Firefighter	94,933	5,944	-
Kelner, Josef	Utility Equipment Operator	86,298	-	-
Kempter, Sean	Equipment Operator 4A	89,606	-	169
Kennedy, Robert	Supervisor Trade Inspection Building Specialist	95,440	-	593
Kingsbury, Jonathan	Field Trainer	127,068	9,519	-
Kirkham, Ryan	Firefighter	99,211	7,001	-
Kools, Kevin	Firefighter	101,669	7,184	-
Korepanov, Andrey	Trades 2 - Electrician	80,121	-	-
Kovarsky, Dennis	Network Security Analyst	88,272	-	711
Kroeker, Natalie	Communication Operator 3	81,435	-	-
Krueger, Ken	Transportation Planning Technologist	84,929	688	199
Krueger, Sylvia	Front Counter Supervisor	75,462	250	1,682

City of Coquitlam
Schedule of Employee Remuneration and Expenses
Financial Information Act, Section 2 (3) (a)

Name	Job Title	Base Remuneration	Other Remuneration	Expenses
Kucy, Verne	Environmental Projects Manager	120,121	-	1,107
Kuny, Tyler	Senior Transportation Planning Engineer	131,409	-	619
Kwon, Heungjoo	Network Infrastructure Analyst	95,163	5,108	-
La Marca, Angelo	Development Technologist 2	83,195	-	-
LaCroix, Mark	Facilities Management Coordinator	82,438	73	-
Lafleche, Mark	Working Foreman - Roads	81,756	-	2,549
Lakhani, Faiyaz	Systems Analyst 1	91,402	285	-
Lal, Darryl	Manager Police Services Operations	117,719	-	737
Latrace, Troy	Captain Operations	127,040	8,622	-
Lau, Angela	Systems Analyst 1	87,857	-	-
Lau, Jacson	Safety & Training Coordinator	88,068	-	680
Lau, Johnny	Systems Analyst 1	87,709	277	-
Lau, Patricia	Planner 3	132,893	170	-
le Nobel, Lynn	Assistant City Solicitor	138,209	-	3,882
Leclerc, George	Utility Equipment Operator	86,151	2,224	150
Lee, David	Planner 2	90,076	-	-
Lee, Larry	Building Inspector-Minor Structure	79,111	60	4,073
Lees, Fraser	Engineering Technologist 1	80,823	-	345
Leifsson, Danielle	Fire Inspector	102,546	7,008	518
Leung, Joseph	Business Systems Analyst	95,102	-	-
Li, Wei	Scada & Automation Technologist	84,635	1,187	453
Lippmann, Tom	Firefighter	114,126	15,168	-
Livingstone, Brent	Firefighter	103,072	10,632	-
Lofgren, Bradley	Director of Public Works	154,381	17,029	2,121
London, Darrin	Captain Operations	126,213	10,014	-
Longmore, Kelly	Trades 2 - Welder	79,828	-	-
Lonie, Emily	Archivist	80,812	-	222
Lunggren, Curtis	Plumbing Inspector	89,399	595	881
Luterbach, Cord	Firefighter	97,448	6,868	-
Lymberopoulos, Vanna	Safety & Training Coordinator	86,860	-	443
Lynn, Todd	Trades 2 - Mechanic	85,009	66	131
Macdonald, John	Assistant Fire Chief Training	134,758	35,652	1,271
Macdonald, Michael	Firefighter	83,254	6,976	-
Macdonell, Kathleen	Manager Police Services Operations	150,139	-	737
MacLean, Alden	Stores Supervisor	85,040	-	-
Maghera, Amrik	Plumbing Inspector	83,730	-	816
Mallinson, Tracey	Trades 2 - Gardener	79,554	-	331
Malo, Michelle	Sign Maker	79,434	49	-
Malone, Scott	Firefighter	97,832	6,486	-
Marshall, Ryan	Firefighter	108,076	7,269	-
Marshall, Stephen	Captain Operations	129,250	9,016	-
Martinson, Thomas	Network Security Analyst	87,735	537	-
Masterson, Tamara	Lieutenant Operations	111,803	7,979	-
Mathison, Adam	Firefighter	106,002	8,257	89
Matter, Alexander	Firefighter	97,484	7,911	-
Mayo, Sandra	Risk and Insurance Coordinator	94,339	-	1,840
McBeath, Christopher	Planner 3	104,057	279	2,945
McCandless, Michele	Working Foreman - Landscape	84,121	19	451
McCulloch, Ben	Firefighter	100,346	7,254	-
McDonald, Joan	Manager Bylaw & Animal Control Services	131,320	-	969
McIntyre, James	GM Planning and Development	218,642	7,743	5,830
McKay, Joseph	Firefighter	105,897	10,383	-
McMurdo, Jefferson	Captain Operations	122,613	8,384	-

City of Coquitlam
Schedule of Employee Remuneration and Expenses
Financial Information Act, Section 2 (3) (a)

Name	Job Title	Base Remuneration	Other Remuneration	Expenses
McNulty, Christopher	Firefighter	100,360	11,239	-
Melsted, Rodrick	Firefighter	95,930	5,861	-
Merrill, Andrew	Manager Community Planning	141,952	2,659	3,535
Messam, Kevin	Firefighter	97,937	13,199	-
Meyer, Todd	Water Meter Mechanic	76,137	-	165
Miller, Jason	Captain Operations	122,498	17,913	-
Miller, Todd	Building Technologist	83,105	16	1,106
Milne, Derek	Firefighter	107,389	7,735	-
Milne, Robert	Captain Operations	121,730	8,443	-
Mitchell, Jarrod	Traffic Technologist	89,511	-	110
Mitic, Dragana	Manager Transportation	75,347	-	1,636
Mlcoch, Zoe	Business Services Manager	83,037	-	-
Montabello, Bubba	Firefighter	105,756	7,215	-
Moolin, Andrew	Parks Designer	90,935	-	1,663
Mooney, Dan	Manager Transportation	159,282	-	3,218
Moore, Mark	Plumbing Inspector	89,868	-	881
Morgan, Bryson	Firefighter	97,022	7,447	-
Morrison, Donald	Urban Forestry Services Supervisor	76,082	-	625
Morrison-Clark, Mary	Manager Community Recreation & Culture Services	133,151	16,866	769
Motha, Eugene	Utility Planning Engineer	98,353	-	1,820
Mulligan, Gary	Assistant Fire Chief	164,298	-	-
Munro, David	Manager Economic Development	149,730	-	3,289
Nagy, Robert	Plumbing Inspector	89,062	-	816
Newton, Riana	Human Resources Advisor	95,792	-	1,497
Ng, Simon	Firefighter	104,094	10,214	-
Nichol, William	Trades 2 - Gardener	80,099	-	181
Nield, Steven	Firefighter	110,321	8,369	-
Norrington, Scott	Firefighter	108,420	7,591	500
Notting, Mark	Firefighter	101,623	7,505	-
Nystrom, Colin	Firefighter	108,099	15,701	-
Ogloff, Jim	Fire Chief	184,225	6,524	143
Olson, Jesse	Firefighter	100,326	6,899	500
Olson, John	Firefighter	109,791	7,559	-
Olson, Lukas	Firefighter	104,998	7,295	-
Oltean, Carla	Senior Financial Analyst	80,823	2,812	953
O'Melinn, Sean	Legislative Services Manager	110,850	-	320
Ostrowka, Slav	Lieutenant Operations	118,855	8,091	-
O'Sullivan, Sean	Senior Traffic Operations Engineer	132,672	-	1,492
Pachchigar, Kushal	Business Services Manager	76,350	-	953
Pain, Mark	Procurement Specialist	82,283	-	1,161
Paine, Michael	Firefighter	97,415	6,324	-
Palliser, William	Plumbing & Gas Inspector	88,605	97	431
Palm, David	Captain Operations	123,298	8,561	-
Pashley, Leonard	Firefighter	101,894	7,088	-
Patrick, Dawn	Working Foreman - Landscape	83,711	4	181
Peresin, Juraj	Firefighter	103,138	7,531	500
Perks, Naomi	Communications Coordinator 2	88,827	-	314
Person, Dan	Working Foreman - Sewers	77,691	-	1,574
Philipp, Andrew	Systems Analyst 1	89,611	-	24
Phillips, Matthew	Firefighter	101,320	6,906	-
Piccolo, Steven	Captain Operations	123,708	11,449	-
Pillainayagam, Jude	Asset Management Engineer	131,696	-	3,268
Piocza, Bela	Environmental Services & Worksite Bylaw Officer 2	80,797	-	1,374

City of Coquitlam
Schedule of Employee Remuneration and Expenses
Financial Information Act, Section 2 (3) (a)

Name	Job Title	Base Remuneration	Other Remuneration	Expenses
Piorecky, Jay	Firefighter	100,967	6,494	180
Podmaroff, Brett	Working Foreman - Sewers	75,040	10	414
Powell, Kevin	Firefighter	100,259	6,911	-
Prelowski, Tomasz	Aquatic Centre Supervisor	78,270	-	105
Prystupa, Kelly	Plumbing Inspector	89,952	-	1,933
Pyne, Aidon	Working Foreman - Arborist & Cemetery	84,153	-	3,139
Raddatz, Jason	Plumbing Inspector	90,656	67	816
Radnidge, Ian	Director Strategic Projects	161,336	2,990	2,349
Rast, Randy	Lieutenant Operations	124,225	8,526	-
Rayner, Christopher	Firefighter	109,976	13,913	-
Reck, Noel	Parks Operations Control Supervisor	84,619	-	-
Reed, Mark	Building Technologist	80,485	32	2,128
Reinheimer, Kathleen	Manager Parks	158,880	-	3,033
Reisig, Jason	Firefighter	105,784	6,881	-
Richen, Michael	Firefighter	105,472	7,605	500
Ripley, Eun-Ha	Staff Lawyer	128,397	-	2,822
Robb, Cameron	Firefighter	100,982	10,883	2,000
Robertson, Owen	Captain Operations	129,868	9,127	29
Robinson, Brent	Captain Operations	122,272	28,214	-
Robson, Dean	Lieutenant Operations	124,242	8,544	2,381
Roman, Daniela	Assistant Municipal Accountant	87,548	3,230	-
Rooney, Nicholas	Communication Operator 3	83,212	921	-
Roulette, James	Engineering Inspector 3	95,250	-	550
Roussel, Curtis	Firefighter	100,389	9,459	180
Ruecker, Tyler	Firefighter	105,457	9,027	-
Ruetz, Adam	Firefighter	100,504	7,168	-
Sabatino, Dominico	Trades 2 - Carpenter	80,085	108	240
Salazar, Jeffrey	Work Foreman - Garage	81,984	84	245
Sauve, Mike	Pump Station Maintenance Mechanic	79,038	-	564
Schafer, Kyle	Firefighter	97,742	7,150	-
Schagerl, James	Firefighter	104,220	11,887	-
Scott, Curtis	Manager Development, City Land	141,718	-	770
Scott, Jeremy	Fleet Services Superintendent	131,743	37	1,058
Scott, Robert	Captain Operations	128,204	10,326	340
Scrivens, Brian	Firefighter	110,325	7,165	-
Sehn, Gary	Firefighter	97,460	7,169	500
Selk, Caresse	Urban Forestry & Parks Services Manager	112,157	-	663
Senior, Gregory	Assistant Fire Chief	130,547	2,591	254
Shaw, Daniel	Captain Operations	124,425	12,510	340
Sherley, Rob	Captain Operations	123,051	21,388	29
Siddaway, Chris	Coordinator - Plans and Policies	83,575	-	-
Sidhu, Raminder	Engineering Inspector 2	86,339	2,873	360
Sinden, Ryan	Firefighter	107,085	7,324	1,424
Singh, Rajinder	Parks Planner 2	96,328	75	1,044
Smith, Colleen	Communications Coordinator 2	82,661	-	-
Smith, Robert	Firefighter	98,544	8,596	-
Soong, Dana	Manager Utility Programs	164,643	2,904	2,576
Soque, Darlene	ICT Project Manager	106,918	-	-
Spence, Erika	Supervisor - Crime Analysis	90,142	-	489
Spence, Glen	Bylaw, Licensing & Animal Control Supervisor	86,124	-	2,730
Spencer, Barton	Building Inspector	89,286	146	816
Stafford, Cory	Firefighter	97,667	9,309	-
Staniscia, Perry	Special Projects Advisor	104,573	-	-

City of Coquitlam
Schedule of Employee Remuneration and Expenses
Financial Information Act, Section 2 (3) (a)

Name	Job Title	Base Remuneration	Other Remuneration	Expenses
Steblin, Peter	City Manager	303,199	5,443	7,676
Steffich, Adam	Firefighter	100,262	11,992	-
Stevens, Dan	Engineering Inspector 3	86,132	10	-
Stewart, Craig	Firefighter	100,213	6,950	-
Streeter, Grant	Firefighter	97,495	14,386	529
Stuart, Robert	Manager Corporate Planning	148,883	2,765	-
Sulina, Jerry	Working Foreman - Roads	95,322	-	309
Sullivan, MacKenzie	Firefighter	103,625	7,206	-
Swainson, Anthony	Firefighter	85,123	4,792	-
Swieczyk, Rafael	Senior Network Analyst	96,138	464	40
Taha, Ehab	Intermediate Transportation Engineer	108,132	-	845
Tait, John	Supervisor - Survey Operations	82,810	173	705
Takai, Wesley	Firefighter	98,961	6,676	-
Tan, Alden	Business Systems Analyst	94,765	-	-
Tan, Hoi	HRIS & Talent Acquisition Specialist	104,324	18,653	557
Taylor, James	Planner 1	77,588	-	1,113
Taylor, Robert	Business Systems Analyst	103,669	-	-
Thibault, Richard	Contract Administrator - Engineering	102,508	-	1,030
Thompson, Jeff	Firefighter	100,452	6,973	-
Thompson, Terri	Technical Support Specialist	85,031	-	-
Tiessen, Bruce	Landscape Manager	133,431	-	146
Toma, Andreea	GM Strategic Initiatives	210,133	-	4,554
Tonn, Mark	Trades 2 - Carpenter	80,278	10	-
Tracey, Gordon	Firefighter	86,650	4,881	-
Trudeau, Deana	Purchasing Manager	130,870	-	2,001
Truong, Vinh	Manager Community Recreation & Culture Services	131,729	-	62
Tung, Bernard	Traffic Systems Specialist	101,819	-	3,690
Van, Leeuwen	Firefighter	110,728	7,605	29
Vance, Douglas	Manager Building Permits - Inspections	131,598	-	679
Veloso, Rui	Trades 2 - Gardener	79,805	420	150
Vincent, Kathleen	Manager Corporate Communications	156,801	-	2,345
Vissers, Leifka	Planner 1	87,941	1,889	2,098
Vukonic, Peter	Building Inspector	90,392	270	816
Wagner, Tyler	Trades 2 - Mechanic	79,044	-	145
Wall, Bradley	Firefighter	100,748	7,216	-
Warriner, Steffanie	Manager Environmental Services	150,139	-	1,273
Warwick, Mark	Firefighter	101,798	7,593	-
Watson, Sean	Business Systems Analyst	95,447	3,395	672
Weir, Jordan	Firefighter	97,455	6,902	-
Weiser, Mark	Working Foreman - Parks Maintenance	76,009	17	-
Weisner, Brad	Plumbing Inspector 2	88,236	201	881
Wheeler, Claire	Aquatic and Arena Complex Supervisor	89,412	-	509
Whitaker, David	Working Foreman - Roads	79,931	20,629	2,285
Wiederick, Wendy	Parks Operations Manager	131,517	-	4,076
Wilkie, Matthew	Firefighter	99,498	7,795	-
Williams, Shawn	Firefighter	97,430	6,479	-
Willis, Gordon*	CUPE Union President	92,048	150	168
Wilson, Terry	Traffic Signal Technician	75,177	-	147
Wong, Chao	Trades 2 - Mechanic	80,357	192	-
Wong, Jordan	Firefighter	97,027	7,572	-
Woodward, Adam	Firefighter	85,684	4,928	-
Woodworth, Curtis	Firefighter	100,190	16,395	-
Worobets, John	Trades 2 - Carpenter	80,484	640	-

City of Coquitlam
Schedule of Employee Remuneration and Expenses
Financial Information Act, Section 2 (3) (a)

Name	Job Title	Base Remuneration	Other Remuneration	Expenses
Yastremski, Jeff	Equipment Operator 4A	84,084	-	168
Young, Scott	Captain Operations	123,765	20,827	807
Zaborniak, Mark	Manager Design & Construction	158,534	-	685
Zemenchik, Kevin	Firefighter	97,663	11,095	-
Ziebart, Denise	Fire Inspector	100,293	5,144	75
Ziefflie, Bryce	Lieutenant Operations	110,281	7,875	-
Total for employees with remuneration during 2018 of more than \$ 75,000		\$ 45,561,298	\$ 1,821,377	\$ 297,263

Note:

* Reimbursed by CUPE

City of Coquitlam
Schedule of Employee Remuneration and Expenses
Financial Information Act, Section 2 (3) (a)

Name	Job Title	Base Remuneration	Other Remuneration	Expenses
Total for employees with remuneration during 2018 of more than \$ 75,000		\$ 45,561,298	\$ 1,821,377	\$ 297,263
Total for employees with remuneration during 2018 of less than \$ 75,000		39,233,542	464,658	220,025
Council remuneration		623,110	7,211	81,472
		\$ 85,417,950	\$ 2,293,246	\$ 598,760

Reconciliation

Remuneration	\$ 85,417,950
Other Payouts	2,293,246
Accruals and other adjustments not included in T4	(1,683,245)
Non-Taxable Benefits	17,776,339
Total Labour per GL	\$ 103,804,290

Receiver General for Canada

Employer's Canada pension plan contributions	\$ 2,768,375
Employer's employment insurance contributions	\$ 1,247,506

City of Coquitlam
2018 Statement of Severance Agreements
Financial Information Act Schedule 1, subsection 6 (7)

There were 2 severance agreements under which payment commenced between the City of Coquitlam and its non-unionized employees during the fiscal year 2018.

These agreements represent from 6 to 8 months of compensation, which is based on the value of salary and benefits.

City of Coquitlam
Schedule of Payments made for the Provision of Goods and Services
Financial Information Act Section 2 (3)(b)

Vendor Name	Amount
1057889 BC Ltd	\$ 31,080
1-800-GOT-JUNK?	28,244
3M Canada Inc	50,990
A Plus Awnings Ltd	50,138
A.W. Fireguard Supplies (1991) Ltd	94,741
Acklands - Grainger Inc	34,039
AECOM Canada Ltd	99,674
Alarmtron (BC) Ltd	77,607
Alexander Holburn Beaudin & Lang	94,326
Allanco International Environmental Products Inc	103,039
Alpine Building Maintenance Inc	112,682
Alpine Landscaping	26,847
Alta Planning + Design	52,448
Amazon.ca	29,670
Ameresco Canada Inc	28,245
Ampco Manufacturers Inc	34,199
Aplin & Martin Consultants Ltd	223,283
Aquam Aquatic Specialist Inc	34,228
ARI Phoenix, Inc	34,056
Array Studios Inc	37,457
Aspyr Engineering Ltd	54,608
Associated Engineering (BC) Ltd	113,766
Associated Fire Safety Group	131,702
Astrographic Industries Ltd	71,590
ATS Traffic - British Columbia Ltd	28,814
Augustine Soil & Mulch Ltd	190,166
Austin Automotive	34,600
Avant Garde Sign Graphics Ltd	29,712
AVO Vehicle Outfitting Inc	50,861
B. Leiren Associates Inc	54,752
Badger Daylighting LP	51,060
Bartle & Gibson Co Ltd	43,049
Bay Hill Contracting Ltd	1,292,918
BC Hydro	4,009,603
BC Plant Health Care Inc	93,424
BdS Management Consulting Ltd	32,225
Bell Canada	125,003
Bentley Canada, Incorporated	119,546
BGC Engineering Inc	60,425
BI Pure Water (Canada) Inc	37,797
Black Box Network Services	116,924
Blue Drop Waterworks Ltd	43,205

City of Coquitlam
Schedule of Payments made for the Provision of Goods and Services
Financial Information Act Section 2 (3)(b)

Vendor Name	Amount
Borden Ladner Gervais LLP	28,299
Brandt Tractor Ltd	61,107
Brenntag Canada Inc	53,498
Bricks 4 Kidz	33,951
Burke Mountain II Limited Partnership	540,064
C.A.P. Ventures Ltd	35,232
Canada Post Corporation	32,550
Canadian Dewatering LP	36,563
Canadian Landscape and Civil Services Ltd	689,796
Canadian Linen and Uniform Service	44,731
Canadian Mattress Recycling Inc	26,102
Canadian Red Cross Society	39,170
Cansel Survey Equipment Inc	65,830
Capilano Highway Services Company	775,683
Carscadden Stokes Mcdonald Architects Inc	36,885
Cascade Raider Holdings Ltd	26,858
CCMET Inc	62,283
CDW Canada Inc	81,326
Cedar Crest Lands (BC) Ltd	1,162,538
Centimark Ltd	135,725
CERA Society	33,856
Chairlines	36,737
Charter Telecom Inc	71,612
Christine Catering Company Inc	33,105
City of Port Coquitlam	36,244
CityFORUM Inc	246,015
Civic Legal LLP***	5,285,364
Clark Wilson LLP***	5,322,818
Cobing Building Solutions Ltd	115,586
Cobra Electric Ltd	1,832,657
Colliers Projects Leaders Inc	40,323
Commercial Truck Equipment Co	85,207
Como Lake Animal Hospital	56,689
Compugen Inc	566,565
Concerta Consulting Inc	29,547
ContainerWest Manufacturing Ltd	85,806
Conwest Contracting Ltd	1,666,061
Coquitlam Concrete (1993) Ltd	111,516
Corix Water Products LP	36,076
Cornerstone Planning Group	58,227
Corporate Express	53,211

City of Coquitlam
Schedule of Payments made for the Provision of Goods and Services
Financial Information Act Section 2 (3)(b)

Vendor Name	Amount
Costco	33,088
Craftsmen Overhead Door	69,699
Creative Transportation Solutions Ltd	61,559
Crop Production Services (Canada) Inc Evergro Division	89,945
Crown Contracting Limited	410,318
CSDC Systems Inc	64,874
Cummings Trailer Sales & Rentals Ltd	73,575
Cybernetic Control Systems Inc	36,264
DataFix	50,290
Davey Tree Expert Co of Canada Ltd	160,290
DB Perks & Associates Ltd	78,435
Denbow Transport Ltd	58,866
Devine Arboricultural Solutions	28,326
DIALOG BC Inc	58,709
Diamond Head Tree Care Ltd	236,256
Dillon Consulting Limited	308,431
DL Safety Consulting Ltd	360,689
Dominion Voting Systems Corp	39,284
Double Kappa Holdings Ltd	335,647
Dougness Holdings Ltd	51,050
Drake Excavating (2016) Ltd	467,678
Driving Force Inc, The	79,689
Drysdale, Bacon, McStravick LLP	150,000
E.B. Horsman & Son	112,426
Eaton Industries (Canada) Company	39,493
E-Comm Emergency Communications for Southwest British Columbia Inc	1,111,846
Econolite Canada Inc	173,385
Ekistics Town Planning Inc	105,670
EMCO Corporation	183,575
Energy Canvas Ltd	100,800
Enkon Environmental Limited	127,790
Enterprise Paper Co Ltd	38,644
Eric Vance & Associates	89,381
ESC Automation Inc	488,257
Esri Canada Limited	103,187
EST Environmental Technologies Ltd	51,850
Executive Lock & Safe Ltd	41,980
Fiducheah Independent Solutions	95,977
Finning (Canada)	93,052
Flynn Canada Ltd	717,414
FortisBC - Natural Gas	274,541

City of Coquitlam
Schedule of Payments made for the Provision of Goods and Services
Financial Information Act Section 2 (3)(b)

Vendor Name	Amount
Frances Andrew Site Furnishing Ltd	28,709
Fraser River Paint & Body Ltd	25,612
Fraser Valley Equipment Ltd	65,958
Fraser Valley Refrigeration Ltd	95,970
FreshWorks Studio Inc	69,111
GardaWorld Cash Services Canada Corporation	38,353
Gemco Construction Ltd	7,957,893
GeoAdvice Engineering Inc	61,332
Gibson Waterworks Supply Inc	353,379
Glacier Media Group	123,157
GLE Green Landscape Experts Ltd	34,398
Granicus, Inc	25,191
Greater Vancouver Regional District	978,032
Greater Vancouver Sew. & Drain. District	13,398,603
Greater Vancouver Water District	15,507,160
Green Roots Play Equipment Inc	73,013
Guillevin International Co	95,364
Habitat Systems Inc	278,616
Harbour International Trucks	117,831
Harbour West Consulting Inc	28,603
Harrigan Rentals & Equipment Ltd	26,406
Harvest Fraser Richmond Organics Ltd	559,130
HDR Architecture Associates Inc	125,822
Heritage Office Furnishings Ltd	333,572
Herjavec Group, The	41,580
HolidayLights.com Inc. dba Star Illuminations	105,556
Hootsuite Inc	28,672
Horizon Engineering Inc	46,305
Hub Fire Engines & Equipment Ltd	39,842
Hypower Systems, Div. of Applied Industrial Technologies, LP	76,821
IBM Global Financing Canada Corporation	312,601
Industrial Alliance	418,652
Infinite Roadmarking Ltd	171,364
Inland Kenworth Ltd	80,132
Inline Nurseries (2010) Inc	39,326
Inline Sales & Service Ltd	203,252
International Direct Response Services Ltd	128,466
Interprovincial Traffic Services Ltd	563,787
iON United Inc	134,815
Ipsos LP	30,975
ISL Engineering & Land Services Ltd	690,831

City of Coquitlam
Schedule of Payments made for the Provision of Goods and Services
Financial Information Act Section 2 (3)(b)

Vendor Name	Amount
Jack Cewe Ltd	8,820,753
Jardine Lloyd Thompson Canada Inc	643,388
JHKR Consulting Group Inc	36,855
John Archer and Associates	28,000
Johnson Controls Canada LP	73,789
Johnston Meier Insurance Agencies Group	896,508
Jumpstart Music & Movement	52,255
Kendrick Equipment (2003) Ltd	501,841
Kerr Wood Leidal Associates Ltd	49,777
Key-West Asphalt (333) Ltd	146,839
Kick Start Technologies Ltd	32,786
Kofax, Inc	50,561
Konica Minolta Business Solutions (Canada) Ltd	450,549
KPMG	77,280
Lafarge Canada Inc	1,353,981
Lawson Lundell LLP	76,223
LED Roadway Lighting Limited	931,644
Liberty Cleaners	35,174
Life Fitness, a Division of Brunswick Corporation	189,783
Lifesaving Society	34,966
LS Canada Inc	63,749
Mad Sheep Promotionals	61,427
Mainland Construction Materials ULC	1,096,548
Mainroad Lower Mainland Contracting LP	179,543
Mainroad Maintenance Products	288,526
Mancorp Industrial Sales Ltd	35,199
Maple Reinders Inc	805,127
Marathon Surfaces Inc	32,174
Mar-Tech Underground Services Ltd	138,430
McElhanney Consulting Services Ltd	313,789
McRae's Environmental Services	598,873
Medtech Wristbands	32,010
Metro Motors Ltd	1,298,634
Micro Com Systems Ltd	26,939
Microsoft Corporation	307,862
Milestone Environmental Contracting Inc	207,731
Mills Printing Product	95,607
Minister of Finance	496,035
Miza Architects Inc	78,644
Monitario Technical Services Inc	30,229
Morfco Supplies Ltd	26,109

City of Coquitlam
Schedule of Payments made for the Provision of Goods and Services
Financial Information Act Section 2 (3)(b)

Vendor Name	Amount
MTS Allstream	33,498
Municipal Insurance Association of BC	45,824
Municipal Pension Plan	8,428,720
Mussio Goodman 'In Trust'	26,000
MVCC Video Communications Corp	83,753
MWL Demolition Ltd	74,289
N.A.T.S. Nursery Ltd	43,077
Neopost Canada Ltd	109,717
Nero Global Tracking a division of Vecima Networks Inc	69,568
Net Zero Waste Abbotsford Inc	626,611
North Arm Machine Ltd	27,522
Norton Rose Fulbright Canada LLP	125,641
Nutrien AG Solutions (Canada), Evergro Division	38,379
OK Tire & Auto Service	78,390
Omni Coating Ltd	37,939
Ontracks Consulting Ltd	101,408
Oracle Canada ULC	346,513
Organized Crime Agency of BC	54,002
P.W. Trenchless Construction Inc	50,543
Pacific Blue Cross	2,032,448
Pacific Newspaper Group	42,693
Pacific Sign Group Inc. dba Knight Signs	48,550
Palmieri Bros. Paving Ltd	1,532,662
Parkland Refining (B.C.) Ltd	941,939
PerfectMind Inc	79,321
Pictometry Canada Corp	35,700
Plan Group Inc	408,438
Planet Clean	53,516
Planet Ice-Coquitlam	1,039,383
Poco Building Supplies	40,924
PowerPlan Canada, ULC	177,975
Product Distribution Centre	25,967
Profire Emergency Equipment Inc	45,503
Promax Audio Visual Systems Inc	58,746
PWL Partnership Landscape Architects Inc	122,570
Quanta Telecom Canada Ltd	148,012
R. Bertsch Construction	61,565
R.F. Binnie & Associates Ltd	503,426
RDH Building Science Inc	27,713
Read Jones Christoffersen Ltd	49,271
Receiver General For Canada	29,898,811

City of Coquitlam
Schedule of Payments made for the Provision of Goods and Services
Financial Information Act Section 2 (3)(b)

Vendor Name	Amount
Rectec Industries Inc	115,051
Remdal Painting & Restoration Inc	120,468
Richelieu Building Specialties	223,548
Ridgeway Investments Inc	43,163
RK Innovations Inc	30,974
Rogers AT&T	186,393
Rollins Machinery Limited	168,877
Rona Inc	28,828
Roper Greyell	146,702
Rose Keith Law Corporation	25,000
Rose Security Services	57,004
Russell Hendrix Foodservice Equipment	33,850
Sajo Inc	672,819
Salmon's Rentals Ltd	40,675
Sandpiper Contracting LLP	1,066,116
Scalar Decisions Inc	53,516
Scottish Line Painting Ltd	59,040
Seal Tec Industries Ltd	341,490
SES Consulting Inc	86,678
Shaw Cablesystems	28,562
Sheehan Plumbing & Heating Ltd	75,535
Shepellfgi, a Division of HRCO Inc	65,676
Sherine Industries Ltd	30,469
Sigfusson Construction Ltd	293,265
SignBoom Industries Ltd	66,219
Simark Controls Ltd	50,373
Slater Vecchio LLP 'In Trust'	45,000
Smith Sheet Metal Works Ltd	64,081
Smithrite Delivery Services Ltd	182,442
Solid Caddgroup Inc	32,840
Specimen Trees Wholesale Nurseries Ltd	37,583
Spicers Canada ULC	28,782
Stantec Architecture Ltd	43,419
Stantec Consulting Ltd	46,443
Star Tile Co Ltd	26,174
Star West Petroleum Ltd	34,829
State of the Art Concepts Ltd	384,301
Still Creek Press Ltd	25,379
Stuart Olson Water Inc	3,593,349
Sunbelt Rentals of Canada, Inc	45,498
Sunrise Washroom Rentals	38,703

City of Coquitlam
Schedule of Payments made for the Provision of Goods and Services
Financial Information Act Section 2 (3)(b)

Vendor Name	Amount
Super Save Toilet Rentals Inc	27,915
Super Standard Heating & Air Duct Cleaning Ltd	33,523
Sutton Road Marking Ltd	148,851
Sysco Vancouver	130,857
Talitha Koum Society	133,152
Taylor Kurtz Architecture & Design Inc	157,483
TC Thermenex Inc	106,029
Team Rochon Inc	670,134
Team Sales Ltd	34,560
Technical Safety BC	25,788
TELUS Communications Company	126,520
Tetra Tech Canada Inc	209,658
Tforce Final Mile	53,001
TGK Irrigation Ltd	256,439
The Home Depot Canada	27,016
ThyssenKrupp Elevator (Canada) Ltd	49,503
Transtar Sanitation Supply Ltd	127,313
TREEN Safety (Worksafe) Inc	63,665
Tri-City News	49,638
Triple M Investments Ltd	89,032
Triple M Modular Ltd	330,604
Uline Canada Corporation	29,255
United Floral Inc	107,151
Urban Systems Ltd	209,305
Valley Traffic Systems Inc	48,245
Valley West Construction Ltd	873,263
Valmont West Coast Engineering Ltd	106,960
Value Management Strategies, Inc	40,540
van der Zalm & Associates Inc	142,712
Van Noort Bulbs Co Ltd	26,045
VDZ+A Consulting Inc	293,013
Veratec Engineered Products Inc	26,053
VFA Canada Corporation	94,249
Vimar Equipment Ltd	545,972
W Group, The	79,081
Waste Connections of Canada Inc	3,495,332
Wedler Engineering LLP	48,428
Wesbild Holdings Ltd	62,307
West Coast Fitness Fixations Inc	41,498
Westcan Auto Parts Ltd	60,190
Western Integrated Electrical Ltd	258,491

City of Coquitlam
Schedule of Payments made for the Provision of Goods and Services
Financial Information Act Section 2 (3)(b)

Vendor Name	Amount
Western System Controls Ltd	35,333
Western Weed Control (1980) Ltd	92,232
WestVAC Industrial Ltd	380,272
White Star Property Services Ltd	175,268
Wholesale Fire & Rescue Ltd	34,819
Wilco Civil Inc	1,074,298
Wild Coast Productions & Event Rentals Inc	115,270
Wood Wyant Inc	36,173
Workers' Compensation Board of British Columbia	1,046,470
Xylem Canada Company	34,198
Yellowridge Construction Ltd	332,937
Young Anderson	93,690
Young Anderson "In Trust"***	5,890,781
 Total for suppliers with aggregate payments during 2018 of more than \$25,000	 \$ 174,592,868

City of Coquitlam
Schedule of Payments made for the Provision of Goods and Services
Financial Information Act Section 2 (3)(b)

Vendor Name	Amount
Total for suppliers with aggregate payments during 2018 of more than \$25,000	\$ 174,592,868
Consolidated total for all other suppliers with aggregate payments during 2018 of less than \$25,000	6,737,300
Consolidated total of all grants exceeding \$25,000	8,205,321
Consolidated total of all grants less than \$25,000	157,060
Total payments to suppliers	\$ 189,692,550
Reconciliation	
Total payments to suppliers	\$ 189,692,550
Labour expenses not included in the payments to suppliers	96,119,666
Library expenses (net of the grant from the City)	480,159
GST rebate and other non goods or services	(6,144,482)
Tangible Capital Assets expenditures not included in the Statement of Operations	(28,559,163)
Accruals and other journal entries not posted through accounts payable	1,602,308
Total expenses per Statement of Operations	\$ 253,191,038

*** Land transactions - paid in trust to other suppliers

City of Coquitlam
Statement of Payments for the Purposes of Grants and Contributions
Financial Information Regulation Schedule 1 Section 7 (2)(b)

Vendor Name	Amount
1110740 B.C. Ltd (Finnish Canadian Rest Home Association)	\$ 177,545
Coquitlam Festival Society	54,275
Coquitlam Heritage Society	254,149
Coquitlam Public Library	5,265,038
Evergreen Cultural Centre Society	820,839
Place des Arts	953,580
Port Moody Curling Club	50,000
School District No. 43 (Coquitlam)	32,664
SHARE Family & Community Services Society	35,674
Societe Place Maillardville Society	509,035
United Scottish Cultural Society	52,522
 Total for grants payments made during 2018 of more than \$25,000	 <u>\$ 8,205,321</u>



Coquitlam

City of Coquitlam Financial Services Division

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