

City of Coquitlam
**Statement of
Financial Information
2019**

Coquitlam

June 5, 2020

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, Technology & Police Services

Encl.

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 ***2019 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 ***2019 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 ***2019 Schedule of Guarantee and Indemnity Agreements*** includes a list of financial guarantees and indemnity agreements in force at December 31, 2019. The list includes the names of the entities and the amount of money involved.
- The ***2019 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 2019. The total amount of expenses recorded includes only expenses reimbursed with City funds. Expenses reimbursed by other organizations are excluded.
- The ***2019 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 2019. 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 2019 where the amounts paid are less than the \$75,000 threshold.
- The ***2019 Statement of Severance Agreements*** includes a statement of the number of severance agreements made during 2019 by the City in respect of non-union employees and the number of equivalent months' gross salaries represented by these agreements.
- The ***2019 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 2019 exceeds \$25,000. In addition, the schedule includes a total of all amounts paid to all other suppliers during 2019 where the amounts paid are less than the \$25,000 threshold.
- The ***2019 Statement of Payments for the Purpose of Grants and Contributions*** includes an alphabetical list of organizations where the total amount paid during 2019 exceeds \$25,000.

**City of Coquitlam
2019 Statement of Financial Information
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Consolidated Financial Statements of

CITY OF COQUITLAM

And Independent Auditors' Report thereon

Year ended December 31, 2019



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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, 2019
- 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, 2019, 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 22, 2020

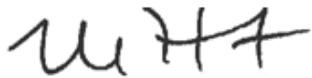
CITY OF COQUITLAM

Consolidated Statement of Financial Position
(Expressed in thousands of dollars)

December 31, 2019, with comparative information for 2018

	2019	2018
Financial Assets		
Cash and cash equivalents (note 3)	\$ 131,469	\$ 90,774
Investments (note 3)	654,593	581,509
Accounts receivable (note 4)	39,948	29,491
Land held for resale	2,697	743
	<u>828,707</u>	<u>702,517</u>
Liabilities		
Accounts payable and accrued liabilities (note 5)	49,519	41,577
Deferred revenue (note 6)	81,543	74,352
Deposits (note 7)	39,904	37,269
Debt (note 8)	15,894	17,238
Employee future benefits (note 14)	9,400	9,045
	<u>196,260</u>	<u>179,481</u>
Net financial assets	632,447	523,036
Non-Financial Assets		
Inventories of supplies	719	746
Prepaid expenses	1,526	1,679
Tangible capital assets (note 9)	2,108,006	2,002,272
	<u>2,110,251</u>	<u>2,004,697</u>
Commitments and contingencies (note 15)		
Subsequent event (note 21)		
Accumulated surplus (note 10)	\$ 2,742,698	\$ 2,527,733

See accompanying notes and schedules to consolidated financial statements.



City Treasurer

CITY OF COQUITLAM

Consolidated Statement of Operations
(Expressed in thousands of dollars)

Year ended December 31, 2019, with comparative information for 2018

	2019 budget (notes 2(a) and 20)	2019	2018
Revenue:			
Taxation (note 11)	\$ 171,924	\$ 171,378	\$ 164,596
Fees, rates and service charges	84,242	114,045	108,849
Grants and grants in lieu (note 12)	12,340	13,318	12,701
Investment income	8,596	17,960	12,701
Casino revenue	7,700	7,861	7,376
Municipal land sales	35,000	57,882	76,126
Developer contributed assets (note 9(b))	20,000	69,190	30,448
Other contributions	-	15,327	46
Cost recoveries	3,974	9,516	17,296
Penalties and interest on taxes	931	1,054	1,043
Other	1,630	1,837	1,257
	346,337	479,368	432,439
Expenses:			
General government	20,796	20,585	21,448
Police protection	38,721	36,543	36,680
Fire protection	29,046	29,131	28,728
Other protection	3,106	3,011	2,879
Engineering	36,834	35,475	34,988
Solid waste	7,677	7,225	6,953
Planning and development	10,558	11,096	9,186
Parks, recreation and culture	58,850	60,320	55,645
Water utility	25,350	26,985	25,165
Sanitary and drainage utility	33,191	34,032	31,519
	264,129	264,403	253,191
Annual surplus	82,208	214,965	179,248
Accumulated surplus, beginning of year	2,527,733	2,527,733	2,348,485
Accumulated surplus, end of year	\$ 2,609,941	\$ 2,742,698	\$ 2,527,733

See accompanying notes and schedules to consolidated financial statements.

CITY OF COQUITLAM

Consolidated Statement of Changes in Net Financial Assets
(Expressed in thousands of dollars)

Year ended December 31, 2019, with comparative information for 2018

	2019 budget (notes 2(a) and 20)	2019	2018
Surplus for the year	\$ 82,208	\$ 214,965	\$ 179,248
Reclassification of land held for resale	-	2,697	743
Acquisition of tangible capital assets	(121,170)	(80,273)	(83,459)
Contributed tangible capital assets from developers	(20,000)	(69,190)	(30,448)
Amortization of tangible capital assets	37,531	39,537	38,142
Gain on disposal of tangible capital assets	(35,000)	(60,427)	(73,768)
Proceeds on disposal of tangible capital assets	-	61,922	77,320
	(56,431)	109,231	107,778
Acquisition of inventories of supplies	-	(719)	(746)
Acquisition of prepaid expenses	-	(1,526)	(1,679)
Consumption of inventories of supplies	-	746	827
Use of prepaid expenses	-	1,679	1,248
	-	180	(350)
Change in net financial assets	(56,431)	109,411	107,428
Net financial assets, beginning of year	523,036	523,036	415,608
Net financial assets, end of year	\$ 466,605	\$ 632,447	\$ 523,036

See accompanying notes and schedules to consolidated financial statements.

CITY OF COQUITLAM

Consolidated Statement of Cash Flows
(Expressed in thousands of dollars)

Year ended December 31, 2019, with comparative information for 2018

	2019	2018
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 214,965	\$ 179,248
Items not involving cash:		
Amortization	39,537	38,142
Gain on disposal of tangible capital assets	(60,427)	(73,768)
Developers' contributions of tangible capital assets	(69,190)	(30,448)
Changes in non-cash operating working capital:		
Increase in accounts receivable	(10,457)	(6,085)
Decrease in land held for resale	743	-
Decrease in inventories of supplies	27	81
Decrease (increase) in prepaid expenses	153	(431)
Increase (decrease) in accounts payable and accrued liabilities	7,964	(6,249)
Increase (decrease) in deferred revenue	7,191	(471)
Increase in deposits	2,635	3,593
Increase in employee future benefits	355	502
Net change in cash from operating activities	133,496	104,114
Capital activities:		
Cash used to acquire tangible capital assets	(80,273)	(83,459)
Proceeds on disposal of tangible capital assets	61,922	77,320
Net change in cash from capital activities	(18,351)	(6,139)
Financing activities:		
Repayment of debt	(1,344)	(1,466)
Principal payments on tangible capital lease obligations	(22)	(22)
Net change in cash from financing activities	(1,366)	(1,488)
Investing activities:		
Change in investments	(73,084)	(64,787)
Net change in cash and cash equivalents	40,695	31,700
Cash and cash equivalents, beginning of year	90,774	59,074
Cash and cash equivalents, end of year	\$ 131,469	\$ 90,774

See accompanying notes and schedules to consolidated financial statements.

CITY OF COQUITLAM

Notes to Consolidated Financial Statements

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2019

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 of 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.

On March 26, 2019, the QNet Board of Directors approved the dissolution of QNet along with the transfer of all its assets, liabilities and operating responsibilities to the City. As at December 31, 2019, QNet transferred all its assets, liabilities and operating responsibilities to the City. QNet was dissolved on January 30, 2020.

Budget reporting:

The budget information reported in the consolidated financial statement represents the 2019 component of the Financial Plan Bylaw adopted by City Council on March 4, 2019.

Operating Funds:

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

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2019

2. Significant accounting policies (continued):

(a) Basis of consolidation (continued):

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.

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) Investments:

Investments are recorded at cost which approximates market value and are comprised of guaranteed investment certificates.

(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 school taxes. Taxation revenue is recorded at the time tax billings are issued. Amounts collected on behalf of the Province of British Columbia are recorded in the City's financial statements on a net basis.

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)
(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2019

2. Significant accounting policies (continued):

(f) Taxes receivable and related revenues (continued):

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.

(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 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)

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2019

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)
(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2019

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. The City has no liabilities recorded for contaminated sites.

(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. The actuarial gain/loss is amortized over a period equal to the employees' average remaining service period.

(n) Use of accounting estimates:

The preparation of consolidated 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 consolidated 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 consolidated 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)

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2019

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 related PSAB 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 investments:

	2019	2018
Operating funds, unrestricted	\$ 455,437	\$ 383,077
Reserve funds, internally restricted	254,572	214,894
Development cost charges and deposits, restricted	76,053	74,312
	\$ 786,062	\$ 672,283

	2019	2018
Cash and cash equivalents	\$ 131,469	\$ 90,774
Investments:		
Guaranteed investment certificates maturing within five years	654,593	581,509
	\$ 786,062	\$ 672,283

Average investment portfolio yield is 2.67% (2018 - 2.21%).

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)

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2019

4. Accounts receivable:

	2019	2018
Taxes	\$ 5,274	\$ 4,883
Accrued interest	8,823	6,578
Due from Federal, Provincial and Regional governments	6,637	5,276
Recreation fees	244	377
Casino funds receivable from Province of British Columbia	2,126	1,988
Development cost charges (note 6)	11,348	7,314
Local area service fees	234	345
Water, sewer and solid waste user charges	1,190	1,026
Other	4,072	1,704
	\$ 39,948	\$ 29,491

5. Accounts payable and accrued liabilities:

	2019	2018
Due to Federal, Provincial and Regional governments	\$ 19,313	\$ 19,589
Accounts payable	20,837	13,446
Wages payable	9,352	8,503
Tangible capital lease obligation	17	39
	\$ 49,519	\$ 41,577

6. Deferred revenue:

	Balance, December 31, 2018	Amounts received and interest	Revenue recognized	Balance, December 31, 2019
Taxes and utilities	\$ 9,451	\$ 20,457	\$ 17,638	\$ 12,270
Parks and recreation fees	1,673	3,673	3,480	1,866
Business licenses	862	840	862	840
Federal, Provincial and Regional future capital works	15,674	13,002	11,980	16,696
Other future capital works	1,844	805	695	1,954
Development cost charges	44,357	67,856	64,716	47,497
Other	491	1,876	1,947	420
	\$ 74,352	\$ 108,509	\$ 101,318	\$ 81,543

Development cost charges are comprised of restricted cash and investments of \$36,149,169 (2018 - \$37,042,807) and restricted accounts receivable of \$11,347,640 (2018 - \$7,314,227).

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2019

7. Deposits:

	Balance, December 31, 2018	Deposits, earnings and contributions	Refunds and expenditures	Balance, December 31, 2019
Public works performance deposits	\$ 22,632	\$ 12,538	\$ 10,804	\$ 24,366
Gravel remediation fund	830	22	-	852
Building performance bonds	3,824	826	1,065	3,585
Development permit bonds	4,150	2,842	1,863	5,129
Pinetree Community Centre contingency	55	7	-	62
Deposits on land sale	5,777	6,108	5,987	5,898
Other	1	15	4	12
	\$ 37,269	\$ 22,358	\$ 19,723	\$ 39,904

The City holds irrevocable letters of credit in the aggregate amount of \$121,605,742 (2018 - \$84,392,392) received from depositors to ensure their performance of works to be undertaken within the City. These amounts are not reflected in the consolidated 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 2019	Net debt 2018
General Fund	\$ 17,892	\$ 8,712	\$ 9,180	\$ 10,166
Water Utility Fund	5,930	1,335	4,595	4,840
Sewer and Drainage Utility Fund	2,734	615	2,119	2,232
	\$ 26,556	\$ 10,662	\$ 15,894	\$ 17,238

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2019

8. Debt (continued):

Interest rates on debt range from 1.67% to 3.85% (2018 - 1.75% to 7.20%). The weighted average interest rate for 2019 was 3.74% (2018 - 3.71%). The maturity dates range from 2020 to 2033.

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

	General Fund	Water Utility Fund	Sewer and Drainage Utility Fund	Total
2020	\$ 1,017	\$ 252	\$ 116	\$ 1,385
2021	853	262	121	1,236
2022	745	273	126	1,144
2023	674	283	131	1,088
2024	699	295	136	1,130
2025 and thereafter	5,192	3,230	1,489	9,911
Total	\$ 9,180	\$ 4,595	\$ 2,119	\$ 15,894

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2019

9. Tangible capital assets:

	2019								Total	
	Land & land holdings	Building & building improvements	Park structures	Information technology	Vehicles, machinery & equipment	Water, sewer & drainage infrastructure	Roads infrastructure	Traffic		Assets under construction
Cost:										
Balance, beginning of year	\$ 953,147	\$ 220,793	\$ 96,393	\$ 31,281	\$ 52,868	\$ 686,446	\$ 482,017	\$ 68,371	\$ 30,358	\$ 2,621,674
Additions, net of transfers	70,512	8,785	11,745	2,435	3,743	34,474	16,592	5,459	(4,282)	149,463
Disposals	(2)	(173)	(1,396)	(12)	(2,017)	(1,176)	(1,642)	-	-	(6,418)
Transfers to land held for resale	(2,697)	-	-	-	-	-	-	-	-	(2,697)
Balance, end of year	1,020,960	229,405	106,742	33,704	54,594	719,744	496,967	73,830	26,076	2,762,022
Accumulated amortization:										
Balance, beginning of year	-	97,593	39,674	17,437	24,756	225,060	181,460	33,422	-	619,402
Disposals	-	(100)	(1,280)	(1)	(1,817)	(561)	(1,164)	-	-	(4,923)
Amortization expense	-	7,011	3,397	1,436	3,853	10,518	11,583	1,739	-	39,537
Balance, end of year	-	104,504	41,791	18,872	26,792	235,017	191,879	35,161	-	654,016
Net book value, end of year	\$ 1,020,960	\$ 124,901	\$ 64,951	\$ 14,832	\$ 27,802	\$ 484,727	\$ 305,088	\$ 38,669	\$ 26,076	\$ 2,108,006
Net book value, beginning of year	\$ 953,147	\$ 123,200	\$ 56,719	\$ 13,844	\$ 28,112	\$ 461,386	\$ 300,557	\$ 34,949	\$ 30,358	\$ 2,002,272

	2018								Total	
	Land & land holdings	Building & building improvements	Park structures	Information technology	Vehicles, machinery & equipment	Water, sewer & drainage infrastructure	Roads infrastructure	Traffic		Assets under construction
Cost:										
Balance, beginning of year	\$ 898,563	\$ 211,948	\$ 87,164	\$ 29,897	\$ 51,027	\$ 672,476	\$ 470,276	\$ 66,074	\$ 32,070	\$ 2,519,495
Additions, net of transfers	56,489	9,031	10,970	2,403	4,000	15,970	14,459	2,297	(1,712)	113,907
Disposals	(1,162)	(186)	(1,741)	(1,019)	(2,159)	(2,000)	(2,718)	-	-	(10,985)
Transfers to land held for resale	(743)	-	-	-	-	-	-	-	-	(743)
Balance, end of year	953,147	220,793	96,393	31,281	52,868	686,446	482,017	68,371	30,358	2,621,674
Accumulated amortization:										
Balance, beginning of year	-	90,505	38,152	17,038	23,087	216,390	171,837	31,684	-	588,693
Disposals	-	(48)	(1,627)	(1,002)	(1,927)	(1,002)	(1,827)	-	-	(7,433)
Amortization expense	-	7,136	3,149	1,401	3,596	9,672	11,450	1,738	-	38,142
Balance, end of year	-	97,593	39,674	17,437	24,756	225,060	181,460	33,422	-	619,402
Net book value, end of year	\$ 953,147	\$ 123,200	\$ 56,719	\$ 13,844	\$ 28,112	\$ 461,386	\$ 300,557	\$ 34,949	\$ 30,358	\$ 2,002,272
Net book value, beginning of year	\$ 898,563	\$ 121,443	\$ 49,012	\$ 12,859	\$ 27,940	\$ 456,086	\$ 298,439	\$ 34,390	\$ 32,070	\$ 1,930,802

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2019

9. Tangible capital assets (continued):

(a) Assets under construction:

Assets under construction with value of \$26,076,691 (2018 - \$30,358,033) 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:

	2019	2018
Land and land holdings	\$ 50,958	\$ 21,225
Park structures	11	-
Information technology	215	-
Vehicles, machinery and equipment	-	818
Water infrastructure	3,110	1,296
Sewer infrastructure	3,415	(493)
Drainage infrastructure	7,110	4,395
Road infrastructure	3,161	2,565
Traffic	1,210	642
Developer contributed assets revenue	\$ 69,190	\$ 30,448

(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 (2018 - nil).

10. Accumulated surplus:

	Reserves for operating purposes (Schedule G)	Reserves for capital purposes (Schedule G)	Surplus	Invested in tangible capital assets	Total
General Fund (Schedules A, B)	\$ 29,797	\$ 264,412	\$ 21,865	\$ 1,628,083	\$ 1,944,157
Water Utility Fund (Schedules C, D)	53	11,152	23,557	138,637	173,399
Sewer and Drainage Fund (Schedules E, F)	632	29,356	14,166	322,918	367,072
Statutory Reserves	-	254,572	-	-	254,572
Library	-	562	1,152	1,784	3,498
2019	\$ 30,482	\$ 560,054	\$ 60,740	\$ 2,091,422	\$ 2,742,698
2018	\$ 29,088	\$ 453,390	\$ 59,172	\$ 1,986,083	\$ 2,527,733

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2019

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. Those amounts are recorded in the City's financial statements on a net basis.

	2019	2018
Tax collected:		
General purposes	\$ 145,428	\$ 140,195
Collections for other governments	111,672	100,158
Sewer and drainage frontage tax	25,950	24,401
	283,050	264,754
Less transfers to other governments:		
Province of British Columbia - school taxes	88,676	79,308
Metro Vancouver	2,904	2,701
BCAA	2,732	2,606
South Coast British Columbia Transportation Authority	17,175	15,378
Austin Heights Business Improvement Association	171	153
MFA	14	12
	111,672	100,158
Taxation revenue	\$ 171,378	\$ 164,596

12. Government transfers:

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

	2019	2018
Federal	\$ 1,114	\$ 532
Provincial and Regional	8,261	8,308
	\$ 9,375	\$ 8,840

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 assets and administration of benefits. The Plan is a multi-employer contributory defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2018, the Plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 contributors from local governments, of which 1,159 (2018 - 1,120) are the City's employees.

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2019

13. Pension plan (continued):

The most recent actuarial valuation for the Plan as at December 31, 2018 indicated a \$2,866 million funding surplus for basic pension benefits. The next actuarial valuation will be performed as at December 31, 2021, with results available in 2022. 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 allocating the obligation, Plan assets and cost to individual entities participating in the Plan.

The City paid \$8,989,276 (2018 - \$8,656,508) for employer contributions to the Plan in 2019. Employees paid \$7,511,703 (2018 - \$7,263,243) for employee contributions to the Plan in 2019.

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 as at December 31, 2019 by an actuarial valuation completed in January 2020.

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

	Sick leave	Retirement benefit payments	2019 Total	2018 Total
Accrued benefit obligation, beginning of year	\$ 4,113	\$ 5,133	\$ 9,246	\$ 9,049
Current service cost	346	428	774	785
Interest cost	142	177	319	286
Benefits paid	(324)	(606)	(930)	(795)
Actuarial loss (gain)	487	924	1,411	(79)
Accrued benefit obligation, end of year	4,764	6,056	10,820	9,246
Unamortized actuarial gain (loss)	437	(1,857)	(1,420)	(201)
Accrued benefit liability, end of year	\$ 5,201	\$ 4,199	\$ 9,400	\$ 9,045

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2019

14. Employee future benefits (continued):

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

	2019	2018
Discount rate	2.6%	3.3%
Expected future inflation rate	2.5%	2.5%
Expected wage and salary increase	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
 - BCAA
 - 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)

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2019

15. Commitments and contingencies (continued):

- (e) 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:

	2019	2018
Operating funds:		
General	\$ 668	\$ 668
Water utility	154	154
Sewer and drainage utility	71	71
	\$ 893	\$ 893

- (f) The City is a shareholder of the E-COMM Emergency Communications for 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 34 Class A and 20 Class B shares issued and outstanding as at December 31, 2019). 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.
- (g) The City has entered into agreements with the YMCA of Greater Vancouver and Concert Properties to build a YMCA facility, Community Police Station, Park and Ride and a community park in the Burquitlam neighborhood of the City. The City's contribution to the project is estimated at \$55,000,000 which will be funded by development revenue and capital reserves, and is included in the five year capital budget. The project is expected to be completed in 2022.

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:

2020	\$ 9,263
2021	2,273
2022	2,203
2023	1,826
2024	1,640
Thereafter	2,604
	\$ 19,809

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2019

16. Contractual rights (continued):

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:

	2019	2018
Assets:		
Investments	\$ 3,123	\$ 2,988
Due from City of Coquitlam	67	24
	<u>\$ 3,190</u>	<u>\$ 3,012</u>
Net assets:		
Cemetery perpetual care fund (a)	\$ 2,412	\$ 2,234
Gravel pit fund (b)	778	778
	<u>\$ 3,190</u>	<u>\$ 3,012</u>

(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.

18. Related party transactions:

The City provides facilities to the following cultural groups 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.

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2019

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, City Lands and Facilities, 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.

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.

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2019

19. Segmented information (continued):

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.

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2019

19. Segmented information (continued):

	General Government (including QNet)	Protection	Engineering	Solid Waste	Planning and Development	Recreation and Culture (including Library)	Water Supply	Sewer & Drainage	Reserves & Other Funds	2019 Total	2018 Total
Taxation	\$ 145,428	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,950	\$ -	\$ 171,378	\$ 164,596
User rates	-	-	-	-	-	-	26,431	6,779	-	33,210	30,864
Fees and service charges	3,958	3,503	4,940	-	33,707	19,070	1,315	2,178	-	68,671	65,425
Rents and leases	1,213	7	-	-	-	2,004	0	-	-	3,224	3,312
Solid waste levies	-	-	-	8,217	-	-	-	-	-	8,217	8,192
Inspection and other fees	-	-	-	-	-	-	-	391	-	723	1,056
Grants	925	1,457	6,199	-	19	371	295	162	-	9,428	8,925
Grants, in lieu of taxes	3,890	-	-	-	-	-	-	-	-	3,890	3,776
Investment income	10,796	-	-	-	-	50	-	356	5,851	17,960	12,701
Casino revenue	7,861	-	-	-	-	-	-	-	-	7,861	7,376
Municipal land sale	57,882	-	-	-	-	-	-	-	-	57,882	76,126
Developer contributed assets	55,554	-	-	-	-	-	3,111	10,525	-	69,190	30,448
Other contributions	-	-	220	-	9,011	6,096	-	-	-	15,327	46
Cost recoveries	756	3,302	2,772	-	92	1,129	172	436	857	9,516	17,296
Penalties and interest on taxes	1,000	-	-	54	-	-	-	-	-	1,054	1,043
Other	572	6	1,136	-	12	111	-	-	-	1,837	1,257
Total revenue	\$ 289,835	\$ 8,275	\$ 15,267	\$ 8,271	\$ 42,841	\$ 28,831	\$ 32,563	\$ 46,777	\$ 6,708	\$ 479,368	\$ 432,439

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2019

19. Segmented information (continued):

	General Government (including QNet)	Protection	Engineering	Solid Waste	Planning and Development	Recreation and Culture (including Library)	Water Supply	Sewer & Drainage	Reserves & Other Funds	2019	2018
										Total	Total
Salaries and benefits	\$ 18,276	\$ 35,603	\$ 11,705	\$ 509	\$ 9,438	\$ 28,611	\$ 3,019	\$ 3,347	\$ -	\$ 110,508	\$ 102,326
Consulting and professional services	724	28,022	2,814	3,204	866	3,274	633	3,369	-	42,906	42,812
Amortization	2,078	2,071	14,298	-	-	10,184	3,471	7,458	-	39,560	38,142
Regional District utility charges	-	-	18	-	-	-	14,649	14,239	-	28,906	26,325
Supplies and equipment	1,131	2,188	14,221	298	737	7,466	1,647	1,665	-	29,353	28,462
Grants and sponsorship	487	49	-	-	11	7,731	0	35	-	8,313	8,096
Utilities	17	264	1,184	-	-	2,270	391	152	-	4,278	4,364
Garbage collection and disposal	1	24	154	-	-	231	73	314	-	3,550	3,021
Maintenance	2,394	112	407	2,753	-	25	-	5	-	2,943	2,918
Debt interest payments	-	-	514	-	-	-	228	105	-	847	924
Insurance and claims	1,266	21	473	-	-	-	56	12	-	1,828	1,493
Courses and meetings	437	141	99	2	125	147	41	66	-	1,058	848
Telephone and communications	249	90	37	2	24	97	17	18	-	534	442
Advertising and media	253	24	16	34	20	62	8	-	-	417	459
Legal	223	16	-	-	-	-	-	-	-	239	181
Internal allocations	(7,192)	3	(10,482)	423	(126)	(556)	2,577	3,149	-	(12,204)	(9,230)
Other	241	57	17	-	1	778	175	98	-	1,367	1,608
Total expenses	\$ 20,585	\$ 68,685	\$ 35,475	\$ 7,225	\$ 11,096	\$ 60,320	\$ 26,985	\$ 34,032	\$ -	\$ 264,403	\$ 253,191
Annual surplus (deficit)	\$ 269,250	\$ (60,410)	\$ (20,208)	\$ 1,046	\$ 31,745	\$ (31,489)	\$ 5,578	\$ 12,745	\$ 6,708	\$ 214,965	\$ 179,248

CITY OF COQUITLAM

Notes to Consolidated Financial Statements (continued)

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)

Year ended December 31, 2019

20. Budget data:

The budget data presented in these consolidated financial statements is based upon the 2019 operating and capital budgets approved by Council on March 4, 2019. The chart below reconciles the approved budget to the budget figure reported in these consolidated financial statements.

	Budget amount
Operating budget:	
Revenue	\$ 346,337
Expenses	(256,183)
Capital budget carried forward from prior years	(7,946)
	(264,129)
Annual surplus per consolidated statement of operations	82,208
Less capital expenses	(121,170)
Add capital funding from reserves	38,962
Approved budget	\$ -

21. Subsequent event:

Subsequent to December 31, 2019, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This situation presents uncertainty over the City's future cash flows and may interrupt the City's future operations. Potential impacts on the City's business could include future decreases in revenue, delays in completing capital projects and additional utilization of reserves. As the situation is dynamic and the ultimate duration and magnitude of the impact on the economy are not known, an estimate of the financial effect on the City is not practicable at this time.

CITY OF COQUITLAM

General Fund - Statement of Financial Position
(Expressed in thousands of dollars)

Schedule A

December 31, 2019, with comparative information for 2018

	2019	2018
Financial Assets		
Cash, cash equivalents and investments	\$ 385,636	\$ 318,767
Accounts receivable	26,993	20,697
Land held for resale	2,697	743
Deposit, MFA	261	255
	<u>415,587</u>	<u>340,462</u>
Liabilities		
Accounts payable and accrued liabilities	44,161	37,653
Employee future benefits	9,203	8,872
Deferred revenue	26,270	22,198
Debt	9,180	10,166
	<u>88,814</u>	<u>78,889</u>
Net financial assets	326,773	261,573
Non-Financial Assets		
Inventories of supplies	626	665
Prepaid expenses	1,394	1,586
Tangible capital assets	1,615,364	1,519,045
	<u>1,617,384</u>	<u>1,521,296</u>
Accumulated surplus	\$ 1,944,157	\$ 1,782,869

CITY OF COQUITLAM

General Fund - Statement of Operations
(Expressed in thousands of dollars)

Schedule B

Year ended December 31, 2019, with comparative information for 2018

	2019 budget	2019	2018
Revenue:			
Taxation	\$ 145,979	\$ 145,429	\$ 140,195
Grants	8,498	8,681	4,443
Grants, in lieu of taxes	3,650	3,891	3,775
Fees and service charges	35,912	65,022	60,925
Solid waste levies	8,334	8,217	8,192
Rents	2,744	3,224	2,703
Investment income	7,753	10,796	7,209
Penalties and interest on taxes	901	1,054	951
Casino revenue	7,700	7,861	7,376
Municipal land sales	35,000	57,882	76,125
Developer contributed assets	10,000	55,555	25,250
Other contributions	-	15,327	46
Cost recoveries	3,967	8,051	11,472
Other	1,568	1,781	1,056
	272,006	392,771	349,718
Expenses:			
General government	17,747	18,436	16,092
Police protection	38,434	36,251	36,328
Fire protection	27,642	27,614	25,634
Other protection	3,019	2,919	2,792
Engineering	14,990	15,745	14,991
Solid waste	7,677	7,225	6,953
Planning and development	9,990	10,528	8,893
Parks, recreation and culture	46,779	47,844	43,685
Debt interest payments	523	514	590
Retroactive and severance pay	420	-	1,494
Amortization	27,000	27,902	27,399
Tangible capital assets adjustments	10,806	8,546	10,849
	205,027	203,524	195,700
	66,979	189,247	154,018
Transfer from Land Sale Reserve	36,708	32,102	42,909
Transfer to Vehicle Replacement Reserve	(2,234)	(2,123)	(2,322)
Transfer to Land Sale Reserve	(39,814)	(61,818)	(79,754)
Transfer from Reserve Funds	-	3,881	3,966
Annual surplus	61,639	161,288	118,817
Accumulated surplus, beginning of year	1,782,869	1,782,869	1,664,052
Accumulated surplus, end of year	\$ 1,844,508	\$ 1,944,157	\$ 1,782,869

CITY OF COQUITLAM

Water Utility Fund - Statement of Financial Position
(Expressed in thousands of dollars)

Schedule C

December 31, 2019, with comparative information for 2018

	2019	2018
Financial Assets		
Cash, cash equivalents and investments	\$ 32,926	\$ 32,742
Accounts receivable	880	713
Deposit, MFA	70	69
	<u>33,876</u>	<u>33,524</u>
Liabilities		
Accounts payable and accrued liabilities	3,442	2,360
Deferred revenue	-	245
Debt	4,595	4,840
	<u>8,037</u>	<u>7,445</u>
Net financial assets	25,839	26,079
Non-Financial Assets		
Inventories of supplies	63	58
Tangible capital assets	147,497	142,003
	<u>147,560</u>	<u>142,061</u>
Accumulated surplus	\$ 173,399	\$ 168,140

CITY OF COQUITLAM

Water Utility Fund - Statement of Operations
(Expressed in thousands of dollars)

Schedule D

Year ended December 31, 2019, with comparative information for 2018

	2019 budget	2019	2018
Revenue:			
User rates	\$ 25,262	\$ 26,430	\$ 25,134
Grants	-	295	4,012
Water connection fees	974	1,315	787
Inspection and other fees	406	332	464
Investment income	543	907	769
Developer contributed assets	5,000	3,111	1,296
Sinking fund surplus	-	-	1
Cost recoveries	-	172	6
	<u>32,185</u>	<u>32,562</u>	<u>32,469</u>
Expenses:			
Administration	4,686	4,708	4,322
Water supply	13,483	14,649	14,093
Pumping	1,138	981	1,051
Maintenance	2,728	2,449	2,232
Debt interest payments	228	228	228
Amortization	3,000	3,471	3,022
Tangible capital assets adjustments	87	498	217
	<u>25,350</u>	<u>26,984</u>	<u>25,165</u>
	6,835	5,578	7,304
Transfer to Statutory Reserves	(307)	(319)	(281)
Annual surplus	6,528	5,259	7,023
Accumulated surplus, beginning of year	168,140	168,140	161,117
Accumulated surplus, end of year	\$ 174,668	\$ 173,399	\$ 168,140

CITY OF COQUITLAM

Sewer and Drainage Utility Fund - Statement of Financial Position
(Expressed in thousands of dollars)

Schedule E

December 31, 2019, with comparative information for 2018

	2019	2018
Financial Assets		
Cash, cash equivalents and investments	\$ 34,753	\$ 29,914
Accounts receivable	332	244
Deposit, MFA	32	32
	<u>35,117</u>	<u>30,190</u>
Liabilities		
Accounts payable and accrued liabilities	1,524	1,006
Deferred revenue	7,776	7,318
Debt	2,119	2,232
	<u>11,419</u>	<u>10,556</u>
Net financial assets	23,698	19,634
Non-Financial Assets		
Inventories of supplies	31	24
Tangible capital assets	343,343	334,983
	<u>343,374</u>	<u>335,007</u>
Accumulated surplus	\$ 367,072	\$ 354,641

CITY OF COQUITLAM

Sewer and Drainage Utility Fund - Statement of Operations
(Expressed in thousands of dollars)

Schedule F

Year ended December 31, 2019, with comparative information for 2018

	2019 budget	2019	2018
Revenue:			
Sewer parcel tax	\$ 25,945	\$ 25,950	\$ 24,400
User rates	6,561	6,779	5,730
Grants	-	161	186
Fees and service charges	2,633	2,178	3,670
Inspection and other fees	520	391	578
Investment income	300	356	616
Developer contributed assets	5,000	10,524	3,902
Sinking fund surplus	-	-	2
Cost recoveries	7	436	577
	<u>40,966</u>	<u>46,775</u>	<u>39,661</u>
Expenses:			
Administration	5,607	5,264	5,188
Collection and disposal	3,603	4,333	3,391
Pumping	889	823	708
Greater Vancouver Sewerage & Drainage District	14,870	14,239	12,226
Debt interest payments	105	105	105
Amortization	6,800	7,458	7,040
Tangible capital assets adjustments	1,317	1,810	2,861
	<u>33,191</u>	<u>34,032</u>	<u>31,519</u>
	<u>7,775</u>	<u>12,743</u>	<u>8,142</u>
Transfer to reserves	(277)	(312)	(357)
Annual surplus	7,498	12,431	7,785
Accumulated surplus, beginning of year	354,641	354,641	346,856
Accumulated surplus, end of year	\$ 362,139	\$ 367,072	\$ 354,641

CITY OF COQUITLAM

Reserve Fund Balances
(Expressed in thousands of dollars)

Schedule G

Year ended December 31, 2019, with comparative information for 2018

	General Fund	Sewer and Drainage Utility Fund	Water Utility Fund	Statutory Reserves	Library	2019 Total	2018 Total
Reserves for capital purposes:							
Specific projects - in progress reserve	\$ 20,239	\$ 6,190	\$ 1,187	-	\$ 562	\$ 28,178	\$ 21,407
Infrastructure reserve	12,231	-	-	-	-	12,231	13,759
Equipment and component replacement reserve	14,748	22,859	9,705	-	-	47,312	39,471
Restricted debt reserve	1,563	307	260	-	-	2,130	2,131
Debt reserve	75	-	-	-	-	75	519
Local area service reserve	2,716	-	-	-	-	2,716	2,536
Casino revenue reserve - municipal capital	23,127	-	-	-	-	23,127	17,108
Casino revenue reserve - community	816	-	-	-	-	816	488
Internal financing reserve	603	-	-	-	-	603	587
Land sale investment reserve	17,017	-	-	-	-	17,017	12,783
Affordable housing reserve	15,057	-	-	-	-	15,057	11,996
Density bonus reserve	61,640	-	-	-	-	61,640	39,772
Community amenity contribution reserve	18,570	-	-	-	-	18,570	10,159
Waste utility reserve	509	-	-	-	-	509	495
Waste bin asset replacement reserve	1,945	-	-	-	-	1,945	1,566
Building replacement reserve	36,213	-	-	-	-	36,213	33,475
Road replacement reserve	14,015	-	-	-	-	14,015	12,559
DCC matching reserve	13,787	-	-	-	-	13,787	11,131
Frontage works reserve	4,300	-	-	-	-	4,300	2,524
Park & ride reserve	4,137	-	-	-	-	4,137	4,030
Park & sportsfield infrastructure reserve	1,104	-	-	-	-	1,104	-
	264,412	29,356	11,152	-	562	305,482	238,496
Statutory reserves:							
Land sale statutory reserve	-	-	-	226,781	-	226,781	187,551
Vehicle replacement statutory reserve	-	-	-	18,987	-	18,987	17,706
Water utility statutory reserve	-	-	-	863	-	863	840
Parkland statutory reserve	-	-	-	7,629	-	7,629	8,710
Multi-modal infrastructure reserve	-	-	-	65	-	65	20
Parking in lieu reserve	-	-	-	245	-	245	65
Capital street works statutory reserve	-	-	-	2	-	2	2
	-	-	-	254,572	-	254,572	214,894
Total	\$ 264,412	\$ 29,356	\$ 11,152	\$ 254,572	\$ 562	\$ 560,054	\$ 453,390

CITY OF COQUITLAM

Reserve Fund Balances
(Expressed in thousands of dollars)

Schedule G (continued)

Year ended December 31, 2019, with comparative information for 2018

	General Fund	Sewer and Drainage Fund	Water Utility Fund	2019 Total	2018 Total
Reserves for operating purposes:					
Insurance reserve	\$ 13,244	\$ -	\$ -	\$ 13,244	\$ 12,791
Waste utility reserve	5,571	-	-	5,571	4,731
Soil removal fees reserve	1,063	-	-	1,063	986
Work in progress reserve	685	-	-	685	822
Public safety reserve	1,163	-	-	1,163	1,151
Tax appeals reserve	488	-	-	488	1,122
Building maintenance reserve	776	632	53	1,461	1,416
Commodity tax payable reserve	500	-	-	500	500
Cemetery reserve	234	-	-	234	233
Other operating reserves	1,936	-	-	1,936	1,701
WCB/Powersmart reserve	626	-	-	626	516
Specified area reserve	1,146	-	-	1,146	1,117
Election reserve	478	-	-	478	355
Extreme weather reserve	1,198	-	-	1,198	1,000
Economic development reserve	436	-	-	436	466
Tree risk management reserve	253	-	-	253	181
Total reserves for operating purposes	\$ 29,797	\$ 632	\$ 53	\$ 30,482	\$ 29,088

City of Coquitlam
2019 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	1.67%	\$ 198,177
Issue No 75 - Local Improvements	Dartmoor West & Lower Lougheed Streetworks	2021	1.75%	265,583
Issue No 78 - Local Improvements	Chineside & Bartlett Avenue Streetworks	2022	2.25%	273,588
Issue No 111 - DCC Program	Coast Meridian Widening	2025	3.35%	1,379,983
Issue No 126 - DCC Program	Northeast Coquitlam Arterial Road Expansion	2033	3.85%	7,158,500
	2019 Accrued Actuarial Additions			(95,684)
General Fund Total				<u>\$ 9,180,147</u>

**City of Coquitlam
2019 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%	\$ 2,118,627
Total Sewer Debt				\$ 2,118,627

Water Utility Fund

Issuing Bylaw / Purpose	Maturity Date	Interest Rate	Closing Balance
Issue # 126 - Bylaw # 4385 - DCC program	2033	3.85%	\$ 4,595,248
Crouch Reservoir and Harper Reservoir			
Total Water Debt			\$ 4,595,248

City of Coquitlam
2019 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 2019 Annual Remuneration
and Expenses Paid to Members of Council
Financial Information Act, Section 2 (3) (a)
(BC Community Charter Section 168)

Name	Position	Remuneration	Taxable benefits	Expenses
Asmundson, Brent	Councillor	\$ 70,054	\$ 960	\$ 11,429
Hodge, Craig	Councillor	70,054	1,335	11,796
Kim, Steve	Councillor	70,054	812	14,914
Mandewo, Trish	Councillor	70,054	1,335	15,215
Marsden, Dennis	Councillor	70,054	1,335	14,121
Stewart, Richard	Mayor	175,436	1,345	19,932
Towner, Teri	Councillor	70,054	435	14,683
Wilson, Chris	Councillor	70,054	436	6,797
Zarrillo, Bonita	Councillor	62,215	1,228	6,437
		\$ 728,026	\$ 9,219	\$ 115,324

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	\$ 118,408	\$ -	\$ 2,164
Abro, Mumtaz	Transportation Planning Technologist	80,001	1,420	486
Adamson, Sylvia	Planning Technician 2	75,942	77	-
Addah, Jody	Project Manager	133,998	2,465	752
Aljubori, Osama	Project Delivery Lead 1	86,880	238	2,320
Allan, Bill	Trades 2 - Mechanic	82,336	73	-
Allueva, Raul	Deputy City Manager	249,350	8,135	3,756
Ambardar, Bob	Director City Lands	165,313	-	620
Amundson, Norman	Field Arborist	77,575	6	421
Anderson, James	Firefighter	103,765	1,585	-
Anderson, Rhonda	Revenue Services Manager	145,983	2,588	2,054
Andrews, Brock	Firefighter	115,852	-	66
Andrusiw, James	Application Services Manager	133,992	2,465	1,581
Aronetz, Cameron	Working Foreman - Utilities	82,153	3,246	1,918
Arsenault, Rheal	Fire Inspector	102,080	251	649
Aspinall, Stuart	Assistant Fire Chief	164,919	-	440
Avelino, Josephine	Support Desk Supervisor	82,061	5,444	1,599
Bailey, Pamela	Coordinator - Plans and Policies	83,026	-	1,350
Baillie, Reese	Firefighter	102,235	88	-
Baird, Gregory	Firefighter	100,029	3,874	29
Baird, John	Facilities Management Coordinator	96,781	4,055	-
Bandiera, Dennis	Manager Information & Communication Technology	165,004	3,051	752
Bandringa, Kevin	Firefighter	99,826	451	431
Banks, Craig	Captain Operations	126,132	5,504	94
Barberis, Georgia	Payroll Manager	117,842	2,185	2,192
Basi, Karen	Cultural Services Manager	118,452	2,185	3,863
Bateman, Robert	Firefighter	108,196	3,527	-
Beaman, James	Sub-Foreman - Engineering Operations	79,674	878	-
Beatty, Ronald	Assistant Fire Chief	146,506	218	1,223
Beckstead, Nicole	Recreation Complex Supervisor	97,584	-	1,829
Beedle, Philip	Lieutenant Operations	123,669	-	-
Behm, Andreas	Firefighter	105,030	-	-
Bendall, Cris	Health and Safety Manager	135,310	2,465	1,324
Bennington, Keegan	Trades 2 - Gardener	76,987	-	-
Bergman, Cam	Firefighter	104,704	136	-
Bethune, Kristopher	Firefighter	103,231	-	29
Betts, Chad	Firefighter	99,052	119	29
Beza, Peter	Captain Operations	126,623	-	-
Biagioni, Stella	Civilian Police Services & Project Manager	118,742	-	1,869
Bieman, Tonya	Fire Inspector	100,964	-	1,113
Bilous, Donna	Trades 2 - Gardener	81,420	-	2,056
Birch, Margaret	Environmental Services Coordinator	99,487	377	757
Birjandian, Elahe	Financial Analyst	80,737	3,102	1,179
Bond, Christopher	Firefighter	100,011	-	-
Bonifazi, Sandro	Captain Operations	126,436	9,542	1,237
Bontempo, James	Manager Building Permits - Approval	135,144	886	2,154
Book, Teresa	Records Management System Specialist	75,608	1,205	1,388
Bortolazzo, Steven	Building Inspector	91,214	69	1,227
Boulanger, Todd	Captain Operations	125,423	-	-
Bourassa, Ryan	HVAC Mechanic	83,610	-	-
Bowes, Eric	Parks Designer	92,228	-	1,450
Braley, Chad	Manager Capital Projects & Inspections	133,411	2,465	381
Brandt, Dave	Senior Maintenance Worker - Utilities	88,491	-	-
Brar, Pardeep	HRIS & Talent Acquisition Specialist	85,615	-	758
Brent, Anita	Executive Assistant	87,118	-	-
Bridge, Darrell	Building Inspector 2	78,642	90	2,028
Browett, Darren	Technical Services Manager	133,525	2,465	2,125
Browne, Peter	Working Foreman - Utility Systems	86,152	-	1,731
Brunner, Michael	Firefighter	73,047	2,095	-
Brunt, Tosh	Firefighter	100,026	2,773	181

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

Name	Job Title	Base Remuneration	Other Remuneration	Expenses
Buch, Chad	Firefighter	104,305	-	1,512
Buglioni, Guy	Captain Operations	48,687	30,658	-
Bull, Sarah	Manager Bylaw & Animal Control	88,873	-	2,160
Buono, Peter	Facilities Management Coordinator	80,009	2,707	-
Burgess, Dillon	Engineering Technologist 2	90,569	3,401	3,951
Burns, Zachary	Firefighter	99,998	2,267	-
Burton, Jeffrey	Manager Real Estate	157,023	2,821	656
Bush, Tyson	Field Arborist	77,195	513	-
Caspersen, James	Lead Hand Carpenter	82,953	20	-
Castaneda, Edgardo	Project Delivery Lead 1	88,856	-	1,196
Caulfield, Nicole	Director Human Resources & Corporate Planning	192,606	3,518	6,251
Chambers, Martin	Firefighter	101,549	748	-
Chan, Ada	Business Systems Analyst	96,606	1,642	-
Chan, Canisius	Senior Transportation Planning Engineer	132,500	-	857
Chan, Denny	Building Inspector	91,076	-	1,784
Chapko, Wayne	Lead Hand Mechanic	87,626	1,831	19
Chaster, Rebecca	Planner 2	71,067	9,456	1,497
Cheveldeaw, Darlene	Planning Technician 3	82,061	-	-
Chieu, Alexander	Lieutenant Operations	113,999	-	605
Chow, Kevin	Business Systems Analyst	98,624	-	-
Christmas, Jason	Firefighter	104,915	-	29
Christensen, Angela	Human Resources & Administration Services Manager	134,142	2,465	4,301
Christensen, Jay	Cement Mason	90,686	-	21
Christie, Angela	Communications Operator 2	80,096	346	-
Chua, Glen	Planner 1	88,967	2,634	1,412
Clare, Zachary	Firefighter	99,998	11,153	-
Clavelle, Debra	Community Recreation Manager - Programs, Health, Wellness	134,891	-	1,846
Cobble, Cody	Lead Hand Carpenter	85,188	-	-
Cockrell, Stacy	Senior Human Resources Advisor	114,090	-	1,624
Colombo, Randall	Engineering Technician	94,603	-	2,274
Comley, Corey	Trades 2 - Plumber	81,699	-	-
Cooke, Robert	Development Servicing Engineering Manager	140,452	2,588	772
Cordoni, Jason	Development Servicing Supervisor	97,580	-	354
Cordova, Christopher	Recreation Facility Supervisor	76,429	-	1,601
Cornes, Kevan	Facilities Operations & Maintenance Manager	138,525	2,465	-
Crowe, Lucas	Firefighter	100,015	-	-
Dalgarno, Austin	Firefighter	104,763	-	-
Dalgarno, Joel	Firefighter	100,006	5,458	-
Dallyn, Dawn	Building Technician	84,324	-	1,474
Danbert, Shane	Maintenance Worker - Utilities	76,356	2,063	-
Dart, Joseph	Firefighter	99,539	462	-
Davelaar, Kim	Development Facilitator	85,640	463	621
Davidson, Shawn	Deputy Fire Chief - Operations Support	171,149	2,922	1,346
De La Cruz, Eriberta	Manager City Assets	158,035	-	-
Deans, Gary	Supervisor Trades Inspector Plumbing	97,749	292	1,296
deJong, Trevor	Firefighter	99,989	1,491	181
Dela Rosa, Edwin	Contract Administrator-Engineering	114,626	1,273	381
Demoskoff, Trevor	Firefighter	100,047	8,215	-
Denman, Richard	Captain Operations	127,363	4,140	-
Denney, Jeffrey	Major Project Planner	121,578	3,744	1,107
Dill, Jesse	Planner 3	74,321	4,304	534
Dionisio, Reynan	Supervisor - Drafting	76,539	-	400
Dionne, Andre	Working Foreman - Turf	82,317	1,149	278
Dioszeghy, Jozsef	GM Engineering & Public Works	233,650	-	1,135
Doerksen, Kyle	Field Trainer	125,438	-	3,756
Dolter, Robert	Firefighter	99,995	3,136	-
Driessen, Christopher	Firefighter	99,576	-	120
DuMont, John	Deputy City Manager	234,586	4,051	67
Dumore, Glenn	Assistant Fire Chief	167,363	-	2,708
Eberle, Bryan	Fire Inspector Captain	125,436	1,776	437

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

Name	Job Title	Base Remuneration	Other Remuneration	Expenses
Edenloff, Jacob	Planner 2	101,479	3,912	1,136
Edwards, Shelly	Financial Services Manager	137,185	2,465	3,128
Englund, Lanny	Manager Parks Planning & Forestry	153,186	-	3,311
Esovoloff, Michael	Supervisor - Mapping and Drafting	95,349	-	1,083
Etheridge, Tyler	Firefighter	100,024	-	209
Farina, Steven	Captain Operations	125,466	7,350	29
Fisher, David	Firefighter	100,015	5,297	181
Fishman, Doron	Parks Planner 2	94,765	-	1,450
Fitzgerald, John	Firefighter	102,989	958	-
Fong, Jason	Support Analyst	76,041	-	-
Fox, Christopher	Captain Operations	126,172	2,337	533
Fox, Michael	Recreation Facility Supervisor	79,675	-	1,056
Fraser, Iain	Firefighter	103,055	-	73
Freeburn, Shan	Water Superintendent	121,220	116	1,666
Freeman, Emily	Municipal Land Surveyor	105,847	-	2,997
Friday, Jerred	Firefighter	99,564	-	1,876
Fujii, George	Director Development Services	173,532	6,404	3,539
Fuller, John	Procurement Specialist	82,735	-	497
Gagnon, Pete	Equipment Operator 4	68,200	7,498	-
Galpin, Brent	Telecom Services Manager	133,655	2,465	-
Gardiner, David	Development Technologist 2	82,399	11	-
Gardiner, Shalene	Records Management Services Coordinator RCMP	79,739	7	-
Garry, Dennis	Data Administrator	107,319	2,225	-
Gauley, Steven	Planner 3	130,349	2,112	1,491
Geier, Owen	Firefighter	97,829	2,922	577
Gerwing, Matthew	Firefighter	73,448	2,095	-
Gibson, Headley	Maintenance Worker - Roads	75,580	-	1,009
Gilbert, James	City Clerk	166,128	6,099	6,424
Gilbert, Matthew	Firefighter	98,820	1,083	555
Gill, Inderjeet	Roads Superintendent	136,149	1,875	881
Gill, Rodney	Deputy Fire Chief-Operations	175,845	-	2,637
Gillespie, Tim	Captain Operations	125,479	8,643	94
Gillespie, Travis	Firefighter	103,073	-	-
Glauser, Cory	Firefighter	104,535	750	855
Glenen, Brent	Firefighter	104,689	-	-
Goddard, Angela	Communications Operator 2	77,849	-	-
Goingo, Eric	Trades 2 - Mechanic	81,633	-	19
Gonzalez, Carmen	Manager Policy & Business Services	119,967	19,812	1,684
Gordon, Keegan	Firefighter	100,012	-	29
Gowler, Benjamin	Firefighter	73,215	2,095	10
Grant, Ross	Firefighter	100,950	-	29
Grisedale, Ryan	Fire Inspector	100,988	4,115	1,113
Guarin, Jannette	Traffic Technologist	82,017	85	1,345
Guenther, Linda	Employee Relations & Development Manager	133,810	-	1,803
Gupta, Anshu	Plans Examiner 2	74,886	1,295	4,558
Gutowski, Benjamin	Firefighter	73,580	2,095	-
Haberman, Kerry	Communications Operator 3	84,898	417	-
Haire, Claudette	Business Services Manager	135,078	2,465	1,366
Halabuza, Perry	Supervisor Plans Examination	89,613	-	1,470
Hall, Tim	Victim Services Unit Coord	79,114	-	-
Hamanishi, Judy	Communication Recreation Manager	104,635	-	2,774
Hamilton, Mark	Firefighter	97,830	-	29
Hankinson, Gregory	Firefighter	102,218	-	-
Hanson, Richard	Firefighter	104,149	13,098	883
Hardie, Michael	Firefighter	100,014	1,321	-
Hathaway, Stephen	Firefighter	102,896	-	-
Hawkins, Floramye	Financial Analyst	80,819	-	-
Hawkins, Thomas	Subdivision Coordinator	93,366	-	-
Hazelwood, Keith	Working Foreman - Water	76,063	150	145
Hebert, Kevin	Systems Analyst 1	79,355	-	-

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

Name	Job Title	Base Remuneration	Other Remuneration	Expenses
Hebner, Phil	Asset and Operations Manager	117,842	-	-
Hecker, Darren	Equipment Operator 4A	81,636	-	1,812
Heiti, Nikolas	Lieutenant Operations	116,791	-	631
Hendriks, Bryan	Firefighter	99,566	1,634	-
Hewitt, Lee	Facilities Management Coordinator	99,780	-	-
Hewson, Lauren	Information, Privacy & Administration Services Manager	118,742	-	624
Hieltjes, Robert	Captain Operations	135,072	3,637	29
Hill, John	Police Communications & Planning Manager	108,032	-	505
Hinkley, Trevor	Engineering Inspector 2	99,290	-	472
Hobkirk, Brett	Senior Maintenance Worker - Utilities	91,559	245	813
Hodgson, Jenna-Lee	Staff Lawyer	79,862	3,477	2,287
Hohndorf, Hagen	Environmental Services Project Specialist	94,010	864	709
Holland, Stephanie	Planner 2	103,888	-	1,244
Holm, Brent	Lieutenant Operations	125,114	2,844	-
Holmes, Donald	Senior Maintenance Worker - Utilities	85,227	718	200
Holonko, Daniel	Public Works Apps. Analyst	87,409	-	-
Hovey, Lawrence	Senior Engineering Inspector	91,052	2,172	117
Hughes, Spencer	Firefighter	109,251	17	4,632
Hughes, Travis	Contract Administrator-Engineering	105,040	-	250
Hunt, Andrew	Fire Inspector	101,367	1,739	1,113
Hunt, Michelle	GM Finance, Technology & Police Services	231,872	8,135	3,105
Hunter, Stan	Working Foreman - Construction	80,458	-	3,103
Iorio, Robert	Firefighter	103,884	-	-
Isakov, Andre	Park Planning & Design Manager	134,311	-	4,941
Iverson, Glenn	Captain Operations	130,185	2,710	-
Iverson, Jason	Trades 2 - Mechanic	80,927	-	-
Jakubczyk, Edward	Firefighter	107,361	2,788	602
James, Stephanie	Director Legal & Bylaw Enforcement	192,255	-	3,114
Jennings, Neil	Property Valuator - Negotiator	89,880	-	929
Jensen, Adam	Firefighter	99,580	3,610	251
Johnston, Darren	Firefighter	100,051	-	251
Jones, Carol	Executive Assistant	95,096	-	1,098
Jones, Kai	Firefighter	99,536	-	-
Kabantsov, Alex	Pump Station Maintenance Mechanic	84,953	-	2,160
Kalnins, Eric	Tourism Manager	110,600	140	79
Kanya, Gregory	Risk and Emergency Manager	124,231	2,185	782
Kazmi, Nadeem	Contract Administrator-Engineering	102,470	-	476
Keating, Jeremy	Planner 1	83,679	3,212	534
Keats, Brent	Firefighter	104,756	4,015	72
Keats, Ryan	Firefighter	100,294	132	-
Kehler, Timothy	Project Manager	105,978	-	114
Kelner, Josef	Utility Equipment Operator	82,605	-	-
Kempton, Sean	Equipment Operator 4A	93,923	-	-
Kennedy, Robert	Supervisor Trade Inspection Building Specialist	97,236	-	216
Kingsbury, Jonathan	Field Trainer	127,991	-	-
Kirkham, Reid	Firefighter	74,256	2,095	10
Kirkham, Ryan	Firefighter	104,149	44	602
Kools, Kevin	Firefighter	104,290	-	29
Korepanov, Andrey	Trades 2 - Electrician	82,453	123	-
Kovarsky, Dennis	Network Security Analyst	87,989	-	-
Kroeker, Natalie	Communications Operator 3	84,612	-	-
Krueger, Sylvia	Front Counter Supervisor	79,349	5	644
Kucy, Verne	Manager Environmental Services	104,989	94	-
Kuny, Tyler	Senior Transportation Planning Engineer	134,357	-	451
Kwon, Heungjoo	Network Infrastructure Analyst	102,827	5,553	-
La Marca, Angelo	Development Technologist 2	84,214	-	-
LaCroix, Mark	Facilities Management Coordinator	87,610	-	-
Lafleche, Mark	Working Foreman - Roads	83,798	-	-
Lakhani, Faiyaz	Systems Analyst 1	98,328	2,832	-
Lal, Darryl	Manager Police Services Operations	145,872	-	432

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

Name	Job Title	Base Remuneration	Other Remuneration	Expenses
Land, Glenn	Maintenance Worker - Roads	75,447	-	181
Latrace, Troy	Captain Operations	127,979	-	493
Lau, Jacson	Safety & Training Coordinator	93,303	-	1,772
Lau, Johnny	Systems Analyst 1	89,330	215	-
Lau, Patricia	Planner 3	133,110	74	150
Law, Oi-Yu	Building Technologist	76,378	-	1,796
le Nobel, Lynn	Assistant City Solicitor	147,342	-	3,032
Leclerc, George	Utility Equipment Operator	88,502	-	-
Lee, David	Planner 2	101,524	-	168
Lee, Larry	Building Inspector	80,794	243	2,858
Lees, Fraser	Engineering Technologist 1	82,343	-	354
Leung, Joseph	Business Systems Analyst	96,964	-	-
Li, Wei	Scada & Automation Technologist	85,868	-	811
Lippmann, Tom	Firefighter	120,982	181	29
Livingstone, Brent	Firefighter	105,771	-	-
Lofgren, Bradley	Director of Public Works	163,260	-	3,010
London, Darrin	Assistant Fire Chief Training	127,633	5,677	873
Longmore, Kelly	Trades 2 - Welder	81,361	-	-
Lonie, Emily	Archivist	82,379	20	1,071
Lunggren, Curtis	Plumbing Inspector	92,058	-	644
Luterbach, Cord	Firefighter	101,409	2,223	-
Luymes, Donald	GM Civic Lands and Facilities	114,726	6,447	2,034
Lymberopoulos, Vanna	Safety & Training Coordinator	91,935	-	1,552
Lynn, Todd	Trades 2 - Mechanic	85,103	-	-
MacLean, Alden	Stores Supervisor	86,695	-	-
Macdonald, John	Assistant Fire Chief Training	136,043	31,979	3,756
Macdonald, Michael	Firefighter	93,926	132	-
Macdonnell, Gordon	Aquatics-Recreation Program Coordinator	76,464	-	406
Maghera, Amrik	Plumbing Inspector	89,523	206	929
Mahal, Jamie	Senior Financial Analyst	82,785	-	953
Mallinson, Tracey	Trades 2 - Gardener	79,641	157	-
Malo, Michelle	Sign Maker	82,075	-	1,198
Malone, Scott	Firefighter	100,985	-	-
Marshall, Ryan	Firefighter	104,356	204	-
Marshall, Stephen	Captain Operations	127,477	-	29
Martinson, Thomas	Network Security Analyst	89,252	-	-
Masterson, Tamara	Lieutenant Operations	117,471	152	-
Mathison, Adam	Firefighter	108,066	1,521	-
Mathison, Christopher	Firefighter	74,373	2,095	-
Matter, Alexander	Firefighter	100,017	2,856	251
Mayo, Sandra	Risk and Insurance Coordinator	95,457	-	2,039
McBeath, Christopher	Planner 3	118,682	4,509	534
McCandless, Michele	Working Foreman - Landscape	85,758	20	-
McCardle, Scott	Urban Forestry Technologist	75,599	6	803
McCulloch, Ben	Firefighter	102,966	2,562	-
McDonald, Joan	Manager Bylaw & Animal Control Services	133,810	-	2,017
McInnis, Barbara	Performance Management Analyst	75,673	-	-
McIntyre, James	GM Planning and Development	230,381	8,135	7,751
McKay, Joseph	Firefighter	105,720	-	-
McLeish, Sharon	Communications Operator 2	88,964	6,172	-
McMurdo, Jefferson	Field Trainer	125,428	-	382
McNulty, Christopher	Firefighter	103,018	5,739	1,133
Melsted, Rodrick	Firefighter	103,379	-	-
Merrill, Andrew	Director Development Services	154,334	2,905	3,688
Messam, Kevin	Firefighter	100,038	-	-
Metelkin, Elena	Business Analyst	86,607	603	135
Meyer, Merina	Property Use Inspector	75,609	-	-
Meyer, Todd	Water Meter Mechanic	77,618	-	-
Miller, Jason	Captain Operations	125,460	6,354	-
Miller, Todd	Building Technologist	84,335	-	473

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

Name	Job Title	Base Remuneration	Other Remuneration	Expenses
Milne, Derek	Firefighter	112,532	-	29
Milne, Robert	Captain Operations	124,976	3,160	-
Mitchell, Jarrod	Traffic Technologist	92,267	-	355
Mitic, Dragana	Manager Transportation	160,824	-	1,276
MLcoch, Zoe	Business Services Manager	126,251	-	2,661
Montabello, Bubba	Firefighter	105,535	-	29
Moolin, Andrew	Parks Designer	91,639	-	849
Mooney, Dan	Manager Traffic Services	59,034	34,741	54
Moore, Luke	Trades 2 - Mechanic	82,392	96	1,943
Moore, Mark	Plumbing Inspector	91,571	206	644
Morgan, Bryson	Firefighter	99,560	319	-
Morley, Brian	Parks Infrastructure Asset Coordinator	96,500	-	400
Motha, Eugene	Utility Planning Engineer	104,819	1,613	3,755
Mulligan, Gary	Assistant Fire Chief	170,383	-	-
Munro, David	Manager Economic Development	156,573	-	3,104
Munroe, Cassandra	Aquatics-Recreation Program Coordinator	76,507	-	-
Murphy, Brad	Pavement Maintainer	75,247	-	-
Murray, Deborah	Customer Services Supervisor	67,775	18,252	-
Nagy, Robert	Plumbing Inspector	86,101	69	644
Navarrete, Brittany	Communications Operator 2	76,324	94	-
Newton, Riana	Senior Human Resources Advisor	103,478	6,155	560
Ng, Simon	Firefighter	104,563	465	-
Nichol, William	Trades 2 - Gardener	81,527	-	-
Nield, Steven	Firefighter	114,416	-	29
Norrington, Scott	Firefighter	108,849	-	-
Notting, Mark	Firefighter	104,968	21,786	-
Nygra, Julia	Victim Services Unit Assistant Coordinator	75,964	109	-
Nystrom, Colin	Firefighter	111,987	5,611	-
O'Melinn, Sean	Legislative Services Manager	116,616	-	-
O'Sullivan, Sean	Senior Traffic Operations Engineer	133,976	-	1,487
Ogloff, Jim	Fire Chief	202,544	-	1,424
Olson, Jesse	Firefighter	102,980	-	29
Olson, John	Lieutenant Operations	113,940	-	-
Olson, Lukas	Firefighter	102,456	8,425	29
Oltean, Carla	Senior Financial Analyst	86,568	3,494	1,404
Ostrowka, Slav	Lieutenant Operations	122,639	152	29
Pachchigar, Kushal	Business Services Manager	107,059	-	2,852
Pain, Mark	Purchasing Manager	115,152	67	1,711
Paine, Michael	Firefighter	100,008	1,805	-
Palliser, William	Plumbing & Gas Inspector	85,602	-	644
Palm, David	Captain Operations	127,753	166	-
Pashley, Leonard	Firefighter	106,804	-	29
Patrick, Dawn	Working Foreman - Landscape	86,794	-	251
Patrick, Graeme	Senior Transportation Planning Engineer	73,926	2,122	606
Penner, Paul	Social Planner	75,485	-	534
Peresin, Juraj	Firefighter	106,128	-	29
Person, Dan	Working Foreman - Sewers	81,318	71	1,585
Philipp, Andrew	Systems Analyst 1	89,034	-	-
Phillips, Matthew	Firefighter	102,949	-	251
Piccolo, Steven	Captain Operations	126,795	4,909	44
Pickrell, Allison	Planner 2	89,173	-	933
Pillainayagam, Jude	Asset Management Engineer	134,220	2,289	3,286
Piocza, Bela	Environmental Services & Worksite Bylaw Officer 2	82,399	275	559
Piorecky, Jay	Firefighter	101,152	132	-
Podmaroff, Brett	Working Foreman - Sewers	77,816	-	-
Poledica, Vladan	Traffic Technologist	76,598	-	1,399
Powell, Kevin	Firefighter	102,979	-	-
Prełowski, Tomasz	Aquatic Centre Supervisor	79,783	-	331
Pritchard, Jamieson	Planner 1	76,649	-	-
Prystupa, Kelly	Plumbing Inspector	91,672	-	644

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

Name	Job Title	Base Remuneration	Other Remuneration	Expenses
Pyne, Aidon	Working Foreman - Arborist & Cemetery	87,350	-	3,354
Raddatz, Jason	Plumbing Inspector	87,587	-	644
Radnidge, Ian	Director Strategic & Capital Projects	165,238	3,049	-
Rast, Randy	Captain Operations	126,821	-	-
Rayner, Christopher	Firefighter	107,302	-	-
Razaghizad, Peivand	Planner 1	78,266	-	747
Reck, Noel	Parks Operations Control Supervisor	86,310	-	-
Reed, Mark	Building Technologist	82,051	604	1,536
Reinheimer, Kathleen	Manager Parks	165,703	-	4,902
Reisig, Jason	Firefighter	104,846	91	-
Richen, Michael	Firefighter	106,534	181	827
Ripley, Eun-Ha	Staff Lawyer	133,810	-	3,464
Robb, Cameron	Firefighter	103,331	5,106	-
Robertson, Owen	Captain Operations	129,681	-	128
Robinson, Brent	Captain Operations	127,846	802	29
Robinson, Peter	Technical Services Coordinator	78,778	-	2,112
Robinson, Sean	Firefighter	73,189	2,095	10
Robson, Dean	Captain Operations	121,911	-	2,381
Rooney, Nicholas	Communications Operator 3	95,398	912	-
Rosa-Brailsford, Donna-Lynn	GM Parks, Recreation & Culture	106,584	-	200
Roulette, James	Engineering Inspector 3	102,285	2,368	117
Roussel, Curtis	Firefighter	102,994	4,880	-
Ruecker, Tyler	Firefighter	103,293	-	29
Ruetz, Adam	Firefighter	103,016	-	-
Ryan, Shelly	Tax Analyst	106,979	115	4,202
Sabatino, Dominico	Trades 2 - Carpenter	81,673	-	-
Salazar, Jeffrey	Work Foreman - Garage	86,668	-	48
Sauve, Mike	Pump Station Maintenance Mechanic	79,076	-	-
Sawyer, Joshua	Landscape Construction Worker	73,581	2,585	-
Schafer, Kyle	Firefighter	100,013	-	-
Schagerl, James	Firefighter	101,660	-	29
Scott, Curtis	Manager Development, City Land	152,805	-	756
Scott, Jeremy	Fleet Services Superintendent	132,938	-	1,110
Scott, Neale	Senior Maintenance Worker - Utilities	87,498	195	-
Scott, Robert	Captain Operations	137,295	-	3,091
Scrivens, Brian	Firefighter	107,351	45	-
Sehn, Gary	Firefighter	100,002	781	-
Selk, Caresse	Environmental Projects Manager	118,254	2,101	4,943
Senior, Gregory	Assistant Fire Chief	169,893	-	-
Shaw, Daniel	Captain Operations	127,319	-	29
Sherley, Rob	Captain Operations	125,445	23,450	529
Siddaway, Chris	Community Partnership & Policy Manager	88,821	-	125
Sidhu, Raminder	Engineering Inspector 2	102,209	2,858	483
Silva, Elizabeth	Executive Assistant	81,690	-	-
Simmons, Chris	Trades 2 - Mechanic	82,639	-	-
Simon, Jacint	Social Planner	90,041	570	2,532
Sinden, Ryan	Firefighter	106,011	2,231	1,457
Singh, Rajinder	Parks Planner 2	101,805	-	1,964
Smith, Colleen	Communications Coordinator 2	85,492	259	-
Smith, Robert	Firefighter	103,497	2,063	-
Solares, Tiana	Manager Policy & Business Services	120,358	2,686	5,000
Soong, Dana	Manager Utility Programs	170,371	3,051	2,620
Soque, Darlene	ICT Project Manager	113,988	-	-
Spence, Erika	Supervisor - Crime Analysis	95,729	-	-
Spence, Glen	Bylaw, Licensing & Animal Control Supervisor	87,604	46	3,000
Spencer, Barton	Building Inspector	91,294	172	1,517
Stafford, Cory	Firefighter	101,280	-	279
Steblyn, Peter	City Manager	318,789	11,436	6,406
Steffich, Adam	Firefighter	103,008	5,019	181
Stel, Nicole	ICT Project Manager	104,078	-	-

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

Name	Job Title	Base Remuneration	Other Remuneration	Expenses
Stevens, Dan	Engineering Inspector 3	93,699	2,135	-
Stewart, Craig	Firefighter	102,964	-	-
Streeter, Grant	Firefighter	100,038	3,209	628
Stuart, Robert	Manager Corporate Planning	157,260	2,905	-
Sulina, Jerry	Working Foreman - Roads	106,180	115	-
Sullivan, MacKenzie	Firefighter	106,916	2,427	72
Swainson, Anthony	Firefighter	97,395	4,635	29
Swieczyk, Rafael	Senior Network Analyst	95,698	-	-
Taha, Ehab	Intermediate Transportation Engineer	114,768	2,101	1,532
Tait, John	Supervisor - Survey Operations	84,748	2,269	1,057
Takai, Wesley	Firefighter	99,995	-	251
Tan, Alden	Business Systems Analyst	96,233	-	-
Taylor, James	Planner 2	87,148	-	534
Taylor, Robert	Business Systems Analyst	104,467	-	5,906
Thibault, Richard	Contract Administrator - Engineering	106,269	39	832
Thompson, Jeff	Firefighter	103,174	-	-
Thompson, Terri	Technical Support Specialist	82,589	-	-
Tiessen, Bruce	Landscape Manager	123,569	1,830	-
Toma, Andreea	GM Civic Lands and Facilities	90,824	25,904	581
Tonn, Mark	Trades 2 - Carpenter	81,747	-	-
Tracey, Gordon	Firefighter	99,347	-	29
Truong, Vinh	Community Recreation Manager	143,690	-	-
Tung, Bernard	Traffic Systems Specialist	106,411	1,957	370
Van Leeuwen, Dustin	Firefighter	119,358	227	66
van Veen, Christopher	Drainage/Sewer Superintendent	123,853	-	3,602
Vance, Douglas	Manager Building Permits-Inspections	133,894	2,465	3,189
Vaughan, Rebecca	Senior Communication & Engagement Specialist	84,829	-	321
Velo, Rui	Trades 2 - Gardener	81,361	-	-
Vincent, Kathleen	Manager Corporate Communications	164,825	-	4,123
Vukonic, Peter	Building Inspector	86,107	424	1,045
Wall, Bradley	Firefighter	101,862	-	29
Wanders, Karen	Executive Assistant	84,475	-	-
Warriner, Steffanie	Manager Environmental Services	157,023	-	1,152
Warwick, Mark	Firefighter	101,723	572	251
Watson, Sean	Business Systems Analyst	97,302	1,182	285
Weir, Jordan	Firefighter	100,011	1,816	251
Weiser, Mark	Working Foreman - Parks Maintenance	75,815	-	421
Weisner, Brad	Plumbing Inspector 2	89,789	-	904
Wheeler, Claire	Aquatic and Arena Complex Supervisor	94,931	-	331
Whitaker, David	Working Foreman - Roads	80,093	10,254	-
Wiederick, Wendy	Parks Operations Manager	134,974	-	3,988
Wilkie, Matthew	Firefighter	102,073	8,465	29
Williams, Shawn	Firefighter	99,998	1,012	-
Willis, Gordon*	CUPE Union President	94,066	-	-
Wilson, Terry	Traffic Signal Technician	77,208	-	-
Wong, Chao	Trades 2 - Mechanic	82,403	2,041	-
Wong, Jordan	Firefighter	99,550	5,992	-
Woods, Jessica	Landscape Coordinator	87,626	-	820
Woodward, Adam	Firefighter	97,652	2,833	29
Woodworth, Curtis	Firefighter	100,850	-	50
Worobets, John	Trades 2 - Carpenter	81,697	-	-
Yastremski, Jeff	Equipment Operator 4A	92,090	3,240	-
Ydenberg, Douglas	Engineering Inspector 2	104,784	5,736	117
Yeung, Ka	Planner 2	96,618	411	1,265
Young, Scott	Assistant Fire Chief	128,038	36,615	7,484
Yu, Andrew	Planner 1	78,203	-	534
Zaborniak, Mark	Manager Design & Construction	169,685	-	476
Zemenchik, Kevin	Firefighter	101,402	8,370	-
Ziebart, Denise	Fire Inspector	102,965	-	542
Ziefflie, Bryce	Lieutenant Operations	121,687	3,079	29

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

Name	Job Title	Base Remuneration	Other Remuneration	Expenses
Zondervan, Morgan	GIS Specialist	77,489	-	832
Total for employees with remuneration during 2019 of more than \$ 75,000		\$ 50,662,352	\$ 808,553	\$ 386,624

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 2019 of more than \$ 75,000		\$ 50,662,352	\$ 808,553	\$ 386,624
Total for employees with remuneration during 2019 of less than \$ 75,000		39,556,019	188,524	132,580
Council remuneration		728,026	9,219	115,324
		\$ 90,946,397	\$ 1,006,296	\$ 634,528

Reconciliation

Remuneration	\$ 90,946,397
Other payouts	1,006,296
Accruals and other adjustments not included in T4	(139,951)
Non-taxable benefits	20,898,308
Total labour per GL	<u>\$ 112,711,051</u>

Receiver General for Canada

Employer's Canada pension plan contributions	\$ 3,050,023
Employer's Employment insurance contributions	\$ 1,329,929

City of Coquitlam
2019 Statement of Severance Agreements
Financial Information Regulation Schedule 1, subsection 6 (7)

There were 4 severance agreements under which payment commenced between the City of Coquitlam and its non-unionized employees during the fiscal year 2019.

These agreements represent from 1 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
3M Canada Inc	\$ 37,775
644230 BC Ltd	548,709
A.W. Fireguard Supplies (1991) Ltd	111,465
Ace Link Fence Ltd	25,620
Action Glass Inc	81,705
Advanced Energy Systems Management Corp	72,576
AECOM Canada Ltd	75,041
Aeroquest Mapcon Inc	77,451
Alarmtron (BC) Ltd	78,694
Alexander Holburn Beaudin & Lang	38,717
All Roads Construction Ltd	853,278
Allstream Business Inc	33,091
Alpine Bike Parks Canada Inc	206,500
Alpine Building Maintenance Inc	127,137
Alpine Landscaping	27,652
Amazon Web Services	40,008
Ampco Manufacturers Inc	103,907
Ansan Industries Ltd	239,216
Apex Truck Wash	33,965
Aplin & Martin Consultants Ltd	88,592
Apollo Reverente Consultant	32,813
Aquam Aquatic Specialist Inc	25,279
Arise Contracting Inc	985,807
Aspyr Engineering Ltd	95,848
Associated Engineering (BC) Ltd	238,731
Associated Fire Safety	159,441
Astech Consultants Ltd	48,150
ATS Traffic - British Columbia Ltd	343,504
Augustine Soil & Mulch Ltd	358,153
Ausenco Engineering Canada Inc	26,318
Ballistic Arts Media Studios Inc	59,291
Bay Hill Contracting Ltd	36,029
BC Hydro	4,043,536
Beatty Floors Ltd	78,423
Bell Canada	113,109
Belzona Molecular (BC) Ltd	98,096
Bentley Systems, Inc	53,251
Big Bold Beautiful Banner Co Inc	40,776
Black Box Network Services	94,695
Blue Pine Enterprises Ltd	117,355
Brandt Tractor Ltd	58,723
Brenntag Canada Inc	74,739
Bricks 4 Kidz	40,008
Britco BOXX Limited Partnership	29,060
Bruller Corp	28,000
Bunt & Associates Engineering Ltd	52,593
Burke Mountain II Limited Partnership	2,163,299
C&J Backhoe Services	61,373
Calgary Sewer Scope Inc	219,240

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

Vendor Name	Amount
Canadian Electric Vehicles Ltd	52,668
Canadian Fiber Optics Corp	26,235
Canadian Landscape and Civil Services Ltd	2,193,245
Canadian Linen and Uniform Service	48,304
Canadian Mattress Recycling Inc	29,955
Canadian Ramp Company	53,075
Canadian Red Cross Society	36,532
Canstar Restorations	26,222
Canuel Caterers	28,850
Capilano Highway Services Company	3,112,674
Carscadden Stokes Mcdonald Architects Inc	185,336
Cascade Raider Holdings Ltd	83,592
Cat Rental Store, The	26,480
Cedar Crest Lands (BC) Ltd	2,744,853
Cegid Inc	81,353
Centimark Ltd	94,994
CH2M Hill Canada Limited	28,742
Chairlines	52,252
Charter Telecom Inc	65,540
City of Surrey	30,636
CityFORUM Inc	117,212
Civic Legal LLP***	18,351,366
CivicPlus, Inc	70,846
Clean Harbors Canada Inc	26,856
Cobing Building Solutions Ltd	209,894
Cobra Electric Ltd	1,702,175
Commercial Truck Equipment Co	1,672,399
Communities Embracing Restorative Action	33,856
Como Lake Animal Hospital	41,073
Complete Utility Contractors Ltd	484,473
Compugen Inc	1,544,610
Concerta Consulting Inc	42,966
Conwest Contracting Ltd	515,104
Coquitlam Concrete (1993) Ltd	83,773
Coquitlam Small Animal	32,324
Corix Water Products LP	48,673
Cornerstone Planning Group	26,943
CP Distributors Ltd	161,447
Craftsmen Overhead Door	128,672
Creative Transportation Solutions Ltd	41,428
Crown Contracting Limited	830,431
CSDC Systems Inc	54,195
Cubex Ltd	32,381
Cullen Diesel Power Ltd	40,807
Cummings Trailer Sales & Rentals Ltd	33,561
Cummins Canada ULC	73,891
Davey Tree Expert Co of Canada Ltd	29,142
Dawn Construction (2018) Ltd	793,029
DB Perks & Associates Ltd	70,376
Denbow Transport Ltd	58,832

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

Vendor Name	Amount
Diamond Head Consulting Ltd	41,021
Diamond Head Tree Care Ltd	718,872
Dillon Consulting Limited	59,856
Direct Equipment West Ltd	54,725
DL Safety Consulting Ltd	193,377
Dougness Holdings Ltd	48,939
Drake Excavating (2016) Ltd	263,026
Driving Force Inc, The	120,786
E.B. Horsman & Son	39,808
Eaton Industries (Canada) Company	41,349
E-Comm Emergency Communications for Southwest British Columbia Inc	1,162,638
Econolite Canada Inc	287,932
EMCO Corporation	297,077
Enkon Environmental Limited	116,277
Enterprise Paper Co Ltd	44,238
Envirowest Consultants Inc	50,212
EPS 3176	120,351
Eric Vance & Associates	73,500
ESC Automation Inc	620,588
ESRI Canada Ltd	104,877
Eurovia British Columbia Inc	3,618,105
Exclusive Floors (Coquitlam) Ltd	45,483
Executive Lock & Safe Ltd	43,644
Fiducheah Independent Solutions	90,920
Finning (Canada)	432,687
Firestorm Enterprises Ltd	31,684
Focus Communications Inc	31,944
FortisBC - Natural Gas	335,622
Frances Andrew Site Furnishing Ltd	36,837
Fraser River Paint & Body Ltd	31,366
Fraser Valley Equipment Ltd	87,195
Fraser Valley Refrigeration Ltd	45,347
Fraser Way Prekast Ltd	25,558
FreshWorks Studio Inc	172,218
GardaWorld Cash Services Canada Corporation	38,383
Gemco Construction Ltd	8,629,809
GeoAdvice Engineering Inc	97,133
GHD Limited	84,499
Gibson Waterworks Supp	120,846
Gibson Waterworks Supply Inc	350,335
Glacier Media Group	43,015
Glacier Media Group -	82,482
GNA Consulting Group Ltd	26,250
Golder Associates Ltd	95,623
Grace Choi Events Ltd	36,873
Greater Vancouver Regional District	870,482
Greater Vancouver Sew. & Drain. District	15,427,334
Greater Vancouver Water District	14,572,979
Ground X Site Services Ltd	25,920
Guild Yule LLP	27,966

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

Vendor Name	Amount
Guillevin International Co	104,751
Habitat Systems Inc	532,706
Hanna Realty "In Trust" ***	156,800
Harbour International Trucks	105,091
HDR Architecture Associates Inc	59,416
Heritage Office Furnishings Ltd	689,548
Herjavec Group, The	41,580
Hi-Cube Storage Products Ltd	49,208
HolidayLights.com Inc dba Star Illuminations	67,610
Hootsuite Inc	32,697
HSBC Bank Canada	3,191,250
Hub Fire Engines & Equipment Ltd	39,644
Hughes Trucking Ltd	31,919
Hutchinson, Todd and Jacquie ***	68,188
IBI Group Professional Services (Canada) Inc	31,693
IBM Global Financing Canada Corporation	331,646
ICONIX Waterworks LP	64,529
Ignite Technical Resources	65,891
Industrial Alliance	427,155
Infinite Roadmarking Ltd	448,562
Inland Kenworth Ltd	28,695
Inline Nurseries (2010) Inc	25,534
Inline Sales & Service Ltd	193,006
International Direct Response Services Ltd	93,289
Interprovincial Traffic Services Ltd	164,203
iON United Inc	25,708
Ipsos LP	32,288
ISL Engineering & Land Services Ltd	844,346
Jack Cewe Construction Ltd	4,984,955
Jardine Lloyd Thompson Canada Inc	675,774
JHKR Consulting Group Inc	117,296
Johnson Controls Canada LP	74,470
Johnston Davidson Architecture+ Planning Inc	29,400
Johnston Meier Insurance Agencies Group	25,185
Jumpstart Music & Movement	60,230
Kerr Wood Leidal Associates Ltd	34,621
Key-West Asphalt (333) Ltd	1,138,799
Kms Tools And Equipmen	29,793
Kofax, Inc	39,584
Konica Minolta Business Solutions (Canada) Ltd	87,078
KPMG	67,261
Lafarge Canada Inc	513,900
Lawson Lundell LLP	69,328
LED Roadway Lighting Limited	650,296
Lehigh Hanson Materials Ltd	26,702
Leko Precast Ltd	49,994
Liberty Cleaners	36,797
Life Fitness, a Division of Brunswick Corporation	104,764
Lifesaving Society	29,845
Lindome Structures, a division of Ove F. Linder Manufacturing Ltd	52,464

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

Vendor Name	Amount
LS Canada Inc	32,267
Luxmore Group Realty Ltd "IN TRUST" ***	280,000
Luxtronix Technologies Inc	27,007
Mack Kirk Roofing & Sheet Metal Inc	114,046
Mad Sheep Promotionals	100,785
Magusta Burquitlam One Development Ltd	42,801
Mainland Construction Materials ULC	362,262
Mainroad Lower Mainland Contracting LP	104,344
Mainroad Maintenance Products	421,161
Mancorp Industrial Sales Ltd	33,790
Marine Roofing (1996) Ltd	705,901
Mar-Tech Underground Services Ltd	83,564
McElhanney Consulting Services Ltd	117,603
McElhanney Ltd	97,835
McRae's Environmental Services	525,926
Medtech Wristbands	35,306
Metal Supermarkets	39,559
Metro Motors Ltd	715,361
Metro Testing & Engineering Ltd	70,457
Metro Traffic Ltd	65,283
Micro Com Systems Ltd	54,769
Microsoft Corporation	312,698
Milestone Environmental Contracting Inc	327,189
Miller Capilano Maintenance Corporation	84,777
Mills Office Productiv	104,744
Minister of Finance	574,657
Miza Architects Inc	52,798
Municipal Pension Plan	8,777,465
N.A.T.S. Nursery Ltd	29,693
Nelson\Nygaard Consulting Associates Inc	42,810
Neopost Canada Ltd	100,969
Nero Global Tracking a division of Vecima Networks Inc	70,136
Net Zero Waste Abbotsford Inc	1,361,894
Noble British Columbia	57,440
Norton Rose Fulbright Canada LLP	62,562
Nutrien AG Solutions (Canada), Evergro Division	169,547
Oakcreek Golf & Turf Inc	63,434
Ocean Marker Sport Surfaces (2014) Ltd	69,043
OK Tire Port Kells	123,330
Omni Coating Ltd	26,019
Onni North Road South Development Limited Partnership	737,012
OptiNet Systems Inc	241,321
Oracle Canada ULC	323,420
Organized Crime Agency of BC	51,956
P.W. Trenchless Construction Inc	30,792
Pacific Ace Sports Surfaces & Equipment Ltd	86,090
Pacific Blue Cross	2,555,378
Palmieri Bros. Paving Ltd	1,467,309
Parkland Refining (B.C.) Ltd	199,351
Parsons Inc	45,234

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

Vendor Name	Amount
PerfectMind Inc	128,104
Perkins+Will Canada Architects, Co	38,581
Petro-Canada Lubricants Inc	28,700
Piteau Associates Engineering Ltd	35,279
PJS Systems Inc	203,489
Plan Group Inc	381,434
Planet Clean	48,230
Planet Ice-Coquitlam	766,541
Poco Building Supplies	45,038
Port Coquitlam Building Supplies Ltd	38,455
Power Flagging & Traffic Control Inc	41,710
PowerPlan Canada, ULC	268,800
Profire Emergency Equipment Inc	42,099
Pro-Line Fence Ltd	26,843
Promax Audio Visual Systems Inc	52,126
R.F. Binnie & Associates Ltd	521,505
Raybern Erectors Ltd	53,653
Read Jones Christoffersen Ltd	55,492
Real Time Networks Inc	31,849
Receiver General For Canada	37,444,464
Remdal Painting & Restoration Inc	193,549
Richelieu Building Specialties	52,644
Ridgeway Investments Inc	44,617
RK Innovations Inc	32,761
Rogers AT&T	302,604
Rollins Machinery Limited	406,295
Rona Home Centre	30,056
Roper Greyell	37,199
Rose Security Services	247,428
Russell Hendrix Foodservice Equipment	28,549
Safesidewalks Canada (BC) Inc	25,432
Sajo Inc	905,509
Salmon's Rentals Ltd	46,746
Sanderson Concrete Inc	49,486
Sandpiper Contracting LLP	1,278,265
Sartori Environmental Inc	50,380
Scalar Decisions Inc	193,125
School District No. 43 (Coquitlam)	49,868
Scottish Line Painting Ltd	35,316
Seal Tec Industries Ltd	213,505
Selectron Technologies Inc	38,476
Seng Tsoi Architect Inc	63,000
Shaw Cablesystems	26,400
Shepellfgi, a Division of HRCO Inc	81,905
Sherine Industries Ltd	30,861
Sigfusson Construction Ltd	298,579
Signature Structures LLC	27,374
SignBoom Industries Ltd	51,973
Single Source Rentals Ltd	69,067
Smith Sheet Metal Works Ltd	118,844

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

Vendor Name	Amount
Smithrite Delivery Services Ltd	200,904
Snap-On Tools	38,450
Solid Caddgroup Inc	27,656
Specifex Building Science Inc	31,842
Specimen Trees Wholesale Nurseries Ltd	41,954
SPI Health and Safety Inc	96,262
Spicers Canada ULC	35,711
Standard Electric BC Ltd	35,451
Stantec Consulting Ltd	116,736
Star Diamond Tools Inc	27,125
Star West Petroleum Ltd	35,527
State of the Art Concepts Ltd	403,894
Stealth Security Inc	29,613
Stuart Olson Water Inc	150,410
Suffolk Landscapes Ltd	487,444
Summit Earthworks Inc	507,635
Sunbelt Rentals of Canada, Inc	63,690
Suncor Energy Products Partnership	734,413
Sunrise Washroom Rentals	35,744
Super Save Fence Rentals Inc	25,100
Superior Asphalt Paving Ltd	95,655
Superior City Services Ltd	106,024
Suttle Recreation Inc	131,725
Sutton Road Marking Ltd	241,322
Sysco Vancouver (Olm)	145,913
Target Land Surveying (NW) Ltd	55,342
Taylor Kurtz Architecture & Design Inc	645,681
Taylor Veinotte Sullivan Barristers, IN TRUST	420,000
Team Rochon Inc	560,323
Team Sales Ltd	30,027
TELUS Communications Company	56,211
Tempest Development Group Inc	62,232
Tforce Final Mile	52,265
The Home Depot	39,117
ThyssenKrupp Elevator (Canada) Ltd	47,224
Transtar Sanitation Supply Ltd	141,972
Tri-City News	65,034
Triple M Investments Ltd	189,306
United Floral Inc	125,628
Urban Systems Ltd	428,694
Valard Construction LP	163,014
Valley Traffic Systems Inc	28,569
Valley West Construction Ltd	42,351
Valmont West Coast Engineering Ltd	38,909
Van Noort Bulbs Co Ltd	27,443
Vancouver Island Tree Service Ltd	52,112
VanHattan Entertainment	25,988
Van-Kel Irrigation	45,608
Vanport Enterprises Ltd	29,948
VDZ+A Consulting Inc	140,776

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

Vendor Name	Amount
Veratec Engineered Products Inc	36,544
VFA Canada Corporation	110,224
Vimar Equipment Ltd	82,189
W Group, The	70,952
Wal Mart Canada Inc	39,457
Wasp Manufacturing Ltd	36,277
Waste Connections of Canada Inc	3,494,918
Water Street Engineering Ltd	34,516
WATT Consulting Group Ltd	29,668
Wedler Engineering LLP	124,536
Wesco Distribution Canada LP	30,591
West Coast Fitness Fixations Inc	25,581
Westcan Auto Parts Ltd	77,409
Westchem Mfg Ltd	28,585
Western Integrated Electrical Ltd	364,488
Western Oil Services Ltd	829,685
Western System Controls Ltd	37,963
Western Weed Control (1980) Ltd	95,907
Westwood Plateau Golf	43,804
White Star Property Services Ltd	263,600
Wilco Civil Inc	249,287
Wild Coast Productions & Event Rentals Inc	124,609
Wood Wyant Inc	60,111
Workers' Compensation Board of British Columbia	1,190,941
WSP Canada Group Limited	528,637
Xylem Canada Company	82,076
Young Anderson	81,509
Total for Suppliers with aggregate payments during 2019 of more than \$25,000	<u>\$ 198,889,812</u>

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

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 2019 of more than \$25,000	\$ 198,889,912
Consolidated total for all other suppliers with aggregate payments during 2019 of less than \$25,000	6,616,534
Consolidated of all grants exceeding \$25,000	8,697,640
Consolidated total of all grants less than \$25,000	198,839
Total Payments to Suppliers	\$ 214,402,925
 Reconciliation	
Total payments to suppliers	214,402,925
Labour expenses not included in the payments to suppliers	104,427,423
Library expenses (net of the grant from the City)	76,644
GST rebate and other non goods or services	(7,053,956)
Tangible Capital Assets expenditures not included in the Statement of Operations	(39,336,980)
Accruals and other journal entries not posted through accounts payable	(8,112,203)
Total expenses per Statement of Operations	\$ 264,403,855

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
Coquitlam Festival Society	\$ 54,275
Coquitlam Heritage Society	296,659
Coquitlam Public Library	5,441,637
Evergreen Cultural Centre Society	904,462
Immigrant Link Centre Society	29,935
Place des Arts	1,028,524
Port Moody Curling Club	50,000
School District No. 43 (Coquitlam)	31,087
SHARE Family & Community Services Society	25,000
Societe Francophone de Maillardville	192,643
Societe Place Maillardville Society	546,480
United Scottish Cultural Society	61,938
Watershed Watch Salmon Society	35,000
Total for grants payments made during 2019 of more than \$25,000	<u>\$ 8,697,640</u>



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