

City of Coquitlam
Statement of
Financial Information
2023

**In compliance with the Financial Information Act of
British Columbia, Chapter 140**

Coquitlam

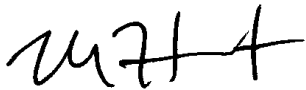
June 10, 2024

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.

A handwritten signature in black ink, appearing to read 'MH' followed by a stylized flourish.

Michelle Hunt, CPA, CMA
Deputy City Manager and Chief Financial Officer

Encl.

Compliance with the Financial Information Regulation

The City of Coquitlam is required under the Financial Information Act to prepare a **Statement of Financial Information** and make it available to the public within six months of the fiscal year end. The Financial Information Regulation specifies the required content which is as follows:

- The **2023 Consolidated Financial Statements** are prepared in accordance with generally accepted accounting principles for Local Governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada and the Ministry of Municipal Affairs. The 2023 Consolidated Financial Statements include notes that disclose the accounting policies followed in preparing the financial statements.
- The **2023 Schedule of Debts** includes a list all of the organization's long-term debts, including the amount outstanding, the interest rate and maturity date for each debt.
- The **2023 Schedule of Guarantee and Indemnity Agreements** includes a list of financial guarantees and indemnity agreements in force at December 31, 2023. The list includes the names of the entities and the amount of money involved.
- The **2023 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 2023. The total amount of expenses recorded includes only expenses reimbursed with City funds. Expenses reimbursed by other organizations are excluded. See **NOTE** below for more information.
- The **2023 Schedule of Employee Remuneration and Expenses** includes a list of employees earning in excess of \$75,000 and the total amount of remuneration and expenses paid to or on behalf of that employee during 2023. The base remuneration includes the salary, taxable benefits, retroactive pay pursuant to settled labor contracts related to 2023 and contractual payouts for retired employees. The other remuneration includes contractual payouts such as unused vacation and overtime. In instances where an employee leaves the organization, full contractual payout of unused vacation and overtime may result in higher overall amounts. The total amount of expenses recorded includes only expenses reimbursed with City funds. In addition, the schedule includes the total paid to all other employees during 2023 where the amounts paid are less than the \$75,000 threshold. See **NOTE** below for more information.
- The **2023 Statement of Severance Agreements** includes a statement of the number of severance agreements made during 2023 by the City in respect of non-union employees and the number of equivalent months' gross salaries represented by these agreements.
- The **2023 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 2023 exceeds \$25,000. In addition, the schedule includes a total of all amounts paid to all other suppliers during 2023 where the amounts paid are less than the \$25,000 threshold. See **NOTE** below for more information.
- The **2023 Statement of Payments for the Purpose of Grants and Contributions** includes an alphabetical list of organizations where the total amount paid during 2023 exceeds \$25,000.

NOTE: The Statement of Financial Information Schedules are based on amounts paid during the fiscal period (cash basis) and a reconciliation with the financial statements that are presented in accordance with accounting principles (accrual basis) is included.

City of Coquitlam
2023 Statement of Financial Information

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Consolidated Financial Statements
(Expressed in thousands of dollars)

CITY OF COQUITLAM

And Independent Auditors' Report thereon Year
ended December 31, 2023

Independent Auditors' Report

To the Mayor and Council of the City of Coquitlam

Opinion

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

- the consolidated statement of financial position as at December 31, 2023
- the consolidated statement of operations for the year then ended
- the consolidated statement of 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 A to G to the consolidated financial statements, including a summary of significant accounting policies

(hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the City as at December 31, 2023, and its consolidated results of operations, its consolidated 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 **"Auditor's Responsibilities for the Audit of the Financial Statements"** section of our auditor's report.

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

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

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.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Independent Auditors' Report *(continued)*

We also:

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants

A handwritten signature in black ink that reads "KPMG LLP". The signature is written in a cursive, stylized font. Below the signature is a horizontal line.

Vancouver, Canada

April 23, 2024

Consolidated Statement of Financial Position

(Expressed in thousands of dollars)

December 31, 2023, with comparative information for 2022

	2023	2022
Financial Assets		
Cash and cash equivalents (note 4)	\$ 172,309	\$ 68,920
Investments (note 4)	1,001,208	1,047,972
Accounts receivable (note 5)	134,599	75,133
Land held for resale	50	10,721
	1,308,166	1,202,746
Liabilities		
Accounts payable and accrued liabilities (note 6)	103,227	91,847
Deferred revenue (note 7)	38,972	34,248
Development cost charges (note 8)	145,465	96,366
Deposits (note 9)	51,021	61,048
Debt (note 10)	11,092	12,179
Employee future benefits (note 17)	11,347	11,208
Asset retirement obligations (note 11)	14,018	-
	375,142	306,896
Net financial assets	933,024	895,850
Non-Financial Assets		
Inventories of supplies	1,480	1,173
Prepaid expenses and land deposit	3,511	3,036
Tangible capital assets (note 12)	2,586,934	2,401,277
	2,591,925	2,405,486
Commitments and contingencies (note 18)		
Accumulated surplus (note 13)	\$ 3,524,949	\$ 3,301,336

See accompanying notes and Schedules A to G to consolidated financial statements.

Approved on behalf of Council:



Deputy City Manager and Chief Financial Officer

Consolidated Statement of Operations

(Expressed in thousands of dollars)

Year ended December 31, 2023, with comparative information for 2022

	2023 budget		2023		2022
	(Notes 2(a) and 24)				
Revenue:					
Taxation (note 14)	\$	184,993	\$	185,119	\$ 173,315
Fees, rates and service charges		163,686		184,553	199,129
Grants and grants in lieu (note 15)		16,136		41,389	14,685
Investment income		13,029		38,840	23,412
Casino host revenue		6,900		7,010	7,299
Municipal land sales		40,000		7,257	54,349
Contributed tangible capital assets (note 12(b))		20,000		71,204	50,654
Other contributions		-		6,634	7,422
Cost recoveries		5,238		12,837	8,418
Penalties and interest on taxes		977		1,379	1,082
Other		1,597		173	2,164
		452,556		556,395	541,929
Expenses:					
General government		27,716		35,085	31,065
Police protection		45,713		46,969	42,449
Fire protection		33,774		37,075	34,389
Other protection		3,906		3,770	3,465
Engineering		36,502		39,660	35,961
Solid waste		9,021		8,161	8,051
Planning and development		13,236		13,375	11,703
Parks, recreation and culture		72,582		80,012	69,630
Water utility		33,204		31,326	32,231
Sanitary and drainage utility		40,119		37,349	39,390
		315,773		332,782	308,334
Annual surplus		136,783		223,613	233,595
Accumulated surplus, beginning of year		3,301,336		3,301,336	3,067,741
Accumulated surplus, end of year	\$	3,438,119	\$	3,524,949	\$ 3,301,336

See accompanying notes and Schedules A to G to consolidated financial statements.

Consolidated Statement of Changes in Net Financial Assets

(Expressed in thousands of dollars)

Year ended December 31, 2023, with comparative information for 2022

	2023 budget	2023	2022
	(Notes 2(a) and 24)		
Annual surplus	\$ 136,783	\$ 223,613	\$ 233,595
Reclassification of land held for resale	-	50	10,721
Tangible capital assets additions	(116,478)	(165,728)	(112,055)
Contributed tangible capital assets	(20,000)	(71,204)	(50,654)
Amortization of tangible capital assets	37,100	48,682	44,104
Gain on disposal of tangible capital assets	(40,000)	(5,107)	(52,489)
Proceeds on disposal of tangible capital assets	-	7,650	56,179
	(2,595)	37,956	129,401
Acquisition of inventories of supplies	-	(1,480)	(1,173)
Acquisition of prepaid expenses and land deposit	-	(3,511)	(3,036)
Consumption of inventories of supplies	-	1,173	703
Use of prepaid expenses and land deposit	-	3,036	4,264
	-	(782)	758
Change in net financial assets	(2,595)	37,174	130,159
Net financial assets, beginning of year	895,850	895,850	765,691
Net financial assets, end of year	\$ 893,255	\$ 933,024	\$ 895,850

See accompanying notes and Schedules A to G to consolidated financial statements.

Consolidated Statement of Cash Flows

(Expressed in thousands of dollars)

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 223,613	\$ 233,595
Items not involving cash:		
Amortization	48,682	44,104
Gain on disposal of tangible capital assets	(5,107)	(52,489)
Contributions of tangible capital assets	(71,204)	(50,654)
Changes in non-cash operating working capital:		
Accounts receivable	(59,466)	(18,894)
Land held for resale	10,721	1,447
Inventories of supplies	(307)	(470)
Prepaid expenses and land deposit	(475)	1,228
Accounts payable and accrued liabilities	11,402	8,819
Deferred revenue	4,724	3,995
Development cost charges	49,099	23,509
Deposits	(10,027)	7,857
Employee future benefits	139	891
Net cash provided by operating activities	201,794	202,938
Capital activities:		
Cash used to acquire tangible capital assets	(151,710)	(112,055)
Proceeds on disposal of tangible capital assets	7,650	56,179
Net cash used in capital activities	(144,060)	(55,876)
Financing activities:		
Repayment of debt	(1,087)	(1,147)
Principal payments on tangible capital lease obligations	(22)	(22)
Net cash used in financing activities	(1,109)	(1,169)
Investing activities:		
Change in investments	46,764	(344,871)
Net cash used in investing activities	46,764	(344,871)
Net change in cash and cash equivalents	103,389	(198,978)
Cash and cash equivalents, beginning of year	68,920	267,898
Cash and cash equivalents, end of year	\$ 172,309	\$ 68,920
Non-cash transactions:		
Tangible capital asset additions related to asset retirement obligations (note 3)	\$ 14,018	\$ -

See accompanying notes and Schedules A to G to consolidated financial statements.

Notes to Consolidated Financial Statements

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

Year ended December 31, 2023

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. This includes administrative, protective, transportation, environmental, recreational, water and sewer services.

2. Significant accounting policies:

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

(a) Basis of consolidation:

These consolidated financial statements are comprised of the City’s Operating, Capital and Reserve Funds consolidated with the Coquitlam Public Library (the “Library”). The Library’s financial statements are consolidated with the City, as the Library Board is appointed by the City. Interfund transactions, fund balances and activities have been eliminated on consolidation.

Budget reporting:

The budget information reported in the consolidated financial statements represents the 2023 component of the *Financial Plan* Bylaw adopted by City Council on February 13, 2023.

Operating Funds:

These funds include the General, Water Utility, and Sewer and Drainage Utility Operating Funds. They are used to record the operating costs of the services provided by the City. The Library’s operating accumulated surplus is included in the Operating Funds.

Capital Funds:

These funds include the General, Water Utility and Sewer and Drainage Utility Capital Funds. They are used to record the acquisition costs of tangible capital assets and any related debt outstanding. The Library’s investment in tangible capital assets is included in the Capital Funds.

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. The Library’s capital reserves are included in the Reserve Funds.

Trust Funds:

These funds account for assets which must be administered as directed by agreement or statute for certain beneficiaries. In accordance with PSAS, trust funds are not included in the City’s consolidated financial statements. Trust funds administered by the City are presented in note 20.

(b) Basis of accounting:

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

Notes to Consolidated Financial Statements (*continued*)

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

Year ended December 31, 2023

(c) 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.

(d) 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 other governments and other entities. 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 consolidated financial statements on a net basis.

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.

(e) 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.

(f) Development cost charges:

Development cost charges, collected to pay for capital costs due to development, are deferred upon building permit issuance and recognized as revenue when the related development capital costs are incurred.

(g) 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.

(h) Debt:

Debt is recorded net of related sinking fund balances.

(i) 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.

Notes to Consolidated Financial Statements *(continued)*

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

Year ended December 31, 2023

(j) 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.

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.

Notes to Consolidated Financial Statements (*continued*)

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

Year ended December 31, 2023

(k) 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.

A liability for remediation of contaminated sites is recognized when a site is not in productive use and an environmental standard exists, contamination exceeds the environmental standard, the City is directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The liability is recognized as management's estimate of the cost of remediation and 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.

(l) Asset retirement obligations:

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

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

The estimate of the asset retirement obligation includes costs directly attributable to the asset retirement activities.

If the tangible capital asset is in productive use, the estimated obligation is recorded as a liability and increase to the related tangible capital asset. The increase to the tangible capital asset is amortized in accordance with the amortization accounting policy outlined in note 2(j)(i). The carrying value of the liability is reviewed at each financial reporting date with changes to the amount of the original estimate of cash flows recorded as an adjustment to the asset retirement obligations liability and related tangible capital asset.

If the tangible capital asset is unrecognized or no longer in productive use, the asset retirement costs are expensed. The carrying value of the liability is reviewed at each financial reporting date with changes to the amount of the original estimate of cash flows recorded as an adjustment to the asset retirement obligations liability and expense.

(m) Financial instruments:

Financial instruments include cash and cash equivalents, investments, accounts receivable, accounts payable and accrued liabilities and debt. Cash and cash equivalents include cash, high interest savings accounts and short-term highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value. Investments are comprised of non-redeemable guaranteed investment certificates, Municipal Finance Authority ("MFA") pooled funds and bonds issued by Canadian government entities and chartered banks.

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

Unrealized changes in fair value would be recognized on the consolidated statement of remeasurement gains and losses. They are recorded in the consolidated statement of operations when they are realized. There are no unrealized changes in fair value as at December 31, 2023 and December 31, 2022. As a result, the City does not have a consolidated statement of remeasurement gains and losses.

Notes to Consolidated Financial Statements *(continued)*

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

Year ended December 31, 2023

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

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

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

(n) 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.

(o) 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. 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.

(p) 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 accounting standard. The City has provided definitions of segments used by the City, as well as presented financial information in segmented format (note 22).

3. Implementation of new accounting standards:

(a) PS 3280 *Asset Retirement Obligations*:

On January 1, 2023, the City adopted Canadian public sector accounting standard PS 3280 *Asset Retirement Obligations*. The standard requires the reporting of legal obligations associated with the retirement of certain tangible capital assets. The standard was adopted using the prospective transitional provisions.

(b) PS 3450 *Financial Instruments and related standards*:

On January 1, 2023, the City adopted Canadian public sector accounting standards PS 3450 *Financial Instruments* ("PS 3450"), PS 2601 *Foreign Currency Translation*, PS 1201 *Financial Statement Presentation* and PS 3041 *Portfolio Investments*. The new standards provide comprehensive requirements for the recognition, measurement, presentation and disclosure of financial instruments and foreign currency translation. Under PS 3450, all financial instruments are included on the consolidated statement of financial position and are measured either at fair value or cost or amortized cost based on the characteristics of the financial instrument and the City's accounting policy choice (note 2(m)). The standards were adopted using the prospective transitional provisions.

Notes to Consolidated Financial Statements (continued)

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

Year ended December 31, 2023

4. Cash and cash equivalents and investments:

	2023	2022
Cash and cash equivalents	\$ 172,309	\$ 68,920
Investments:		
Guaranteed investment certificates maturing within five years	779,263	946,900
MFA pooled funds	134,639	101,072
Government and chartered bank bonds maturing within five years	87,306	-
	1,001,208	1,047,972
	\$ 1,173,517	\$ 1,116,892
	2023	2022
Unrestricted operating and reserve funds	\$ 248,947	\$ 240,887
Restricted statutory and development cost charge funds	873,549	814,957
Deposits	51,021	61,048
	\$ 1,173,517	\$ 1,116,892

Average investment portfolio yield is 3.57% (2022 – 2.59%). The average total cash, cash equivalents and investments portfolio yield is 3.85% (2022 – 2.51%).

The City has available a revolving credit 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 \$800,000 (2022 – \$100,000), for its ongoing operating requirements. This facility is unsecured. The City also has available a revolving credit facility of \$500,000 which bears interest at an annual rate of bank prime for its ongoing capital requirements. The City would provide security for this facility by way of a specific charge over the equipment financed. The City has issued letters of credit as security for capital projects. As at December 31, 2023, the outstanding balance totals \$764,424 (2022 – nil). There are no other amounts outstanding under these banking facilities as at December 31, 2023 or December 31, 2022.

In addition, the Library, which is consolidated into the City, has a revolving demand credit facility with a credit limit of \$500,000 which bears interest at an annual rate of prime plus 0.50% per annum. No amounts are outstanding under the line of credit as at December 31, 2023 or December 31, 2022.

Notes to Consolidated Financial Statements *(continued)*

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

Year ended December 31, 2023

5. Accounts receivable:

	2023	2022
Taxes	\$ 6,182	\$ 5,292
Accrued interest	38,327	19,466
Due from other levels of government	14,387	8,092
Recreation fees	700	633
Casino host funds receivable from Province of British Columbia	1,616	1,698
Development cost charges (note 8)	47,241	26,602
Local area service fees	59	81
Water, sewer and solid waste user charges	3,025	2,681
Development cost charges collected on behalf of other authorities	20,096	9,898
Other	2,966	690
	\$ 134,599	\$ 75,133

6. Accounts payable and accrued liabilities:

	2023	2022
Due to other levels of government	\$ 56,968	\$ 51,520
Accounts payable	30,706	30,216
Wages payable	15,527	10,063
Tangible capital lease obligation	26	48
	\$ 103,227	\$ 91,847

7. Deferred revenue:

	2023	2022
Taxes and utilities	\$ 16,096	\$ 14,237
Parks and recreation fees	1,259	918
Business licenses	816	777
Future capital works with other levels of government	16,912	14,749
Other future capital works	2,935	2,256
Other	954	1,311
	\$ 38,972	\$ 34,248

Notes to Consolidated Financial Statements (*continued*)

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

Year ended December 31, 2023

8. Development cost charges:

	2023	2022
Opening balance	\$ 96,366	\$ 72,857
Receipts and interest	68,401	44,980
Revenue recognized	(19,302)	(21,471)
Closing balance	\$ 145,465	\$ 96,366
	2023	2022
Parkland acquisition	\$ 69,265	\$ 41,915
Park improvements	22,464	15,853
Drainage	7,322	5,967
Sanitary sewer	2,354	1,523
Water	8,237	6,498
Transportation	35,823	24,610
	\$ 145,465	\$ 96,366

Development cost charges are comprised of restricted cash and cash equivalents and investments of \$98,223,672 (2022 – \$69,764,825) and restricted accounts receivable of \$47,241,488 (2022 – \$26,601,655).

9. Deposits:

	2023	2022
Public works performance deposits	\$ 32,815	\$ 40,004
Gravel remediation fund	884	864
Building performance bonds	3,208	3,341
Development permit bonds	12,467	12,721
Deposits on land sale	1,639	4,117
Other	8	1
	\$ 51,021	\$ 61,048

The City holds irrevocable letters of credit and guarantees in the aggregate amount of \$268,796,433 (2022 – \$167,818,369) and sureties in the aggregate amount of \$23,262,482 (2022 – \$15,199,750) 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.

Notes to Consolidated Financial Statements *(continued)*

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

Year ended December 31, 2023

10. Debt:

The City obtains debt instruments through the 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 credits available to retire the debt are as follows:

	Gross debt	Sinking fund credit	Net debt 2023	Net debt 2022
General Fund	\$ 12,210	\$ 6,257	\$ 5,953	\$ 6,627
Water Utility Fund	5,931	2,414	3,517	3,801
Sewer and Drainage Utility Fund	2,733	1,111	1,622	1,751
	\$ 20,874	\$ 9,782	\$11,092	\$ 12,179

Interest rates on debt range from 3.35% to 4.52% (2022 – 3.35% to 3.85%). The weighted average interest rate for 2023 was 3.82% (2022 – 3.81%). The maturity dates range from 2025 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
2024	\$ 665	\$ 273	\$ 126	\$ 1,064
2025	725	307	141	1,173
2026	495	319	147	961
2027	515	332	153	1,000
2028	536	345	159	1,040
Thereafter	3,017	1,941	896	5,854
Total	\$ 5,953	\$ 3,517	\$ 1,622	\$ 11,092

Notes to Consolidated Financial Statements (*continued*)

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

Year ended December 31, 2023

11. Asset retirement obligations:

The City's asset retirement obligations include lead-based products removal, asbestos removal and fuel tanks removal. These obligations are recorded in the City's tangible capital asset categories of buildings and building improvements and water, sewer and drainage infrastructure

	Lead-base products removal		Asbestos removal		Fuel tanks removal		Total
Opening balance, December 31, 2022	\$	-	\$	-	\$	-	\$ -
Adoption of PS 3280 <i>Asset Retirement Obligations</i> (note 3(a)), January 1, 2023		7,482		4,777		1,293	13,552
Liabilities incurred in 2023		318		148		-	466
Closing balance, December 31, 2023	\$	7,800	\$	4,925	\$	1,293	\$ 14,018

Notes to Consolidated Financial Statements (continued)

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)
Year ended December 31, 2023

12. Tangible capital assets:

2023																				
		Land and land holdings	Building and building improvements	Park structures	Information technology		Vehicles, machinery and equipment	Water, sewer and drainage infrastructure	Roads infrastructure	Traffic	Assets under construction	Total								
Cost:																				
Balance, beginning of year	\$	1,161,182	\$	282,667	\$	127,627	\$	41,491	\$	60,910	\$	776,339	\$	538,838	\$	84,189	\$	86,887	\$	3,160,130
Additions, net of transfers		89,356		63,210		4,777		2,052		4,537		23,758		30,120		4,296		14,826		236,932
Disposals		(32)		(88)		(2,745)		(261)		(2,432)		(807)		(4,137)		-		-		(10,502)
Transfers to land held for resale		(50)		-		-		-		-		-		-		-		-		(50)
Balance, end of year		1,250,456		345,789		129,659		43,282		63,015		799,290		564,821		88,485		101,713		3,386,510
Accumulated amortization:																				
Balance, beginning of year		-		126,252		51,006		22,815		34,320		263,981		219,452		41,027		-		758,853
Disposals		-		(29)		(1,748)		(251)		(2,183)		(430)		(3,318)		-		-		(7,959)
Amortization expense				12,289		4,239		1,751		4,335		10,952		13,033		2,083		-		48,682
Balance, end of year		-		138,512		53,497		24,315		36,472		274,503		229,167		43,110		-		799,576
Net book value, end of year	\$	1,250,456	\$	207,277	\$	76,162	\$	18,967	\$	26,543	\$	524,787	\$	335,654	\$	45,375	\$	101,713	\$	2,586,934
Net book value, beginning of year	\$	1,161,182	\$	156,415	\$	76,621	\$	18,676	\$	26,590	\$	512,358	\$	319,386	\$	43,162	\$	86,887	\$	2,401,277
2022																				
		Land and land holdings	Building and building improvements	Park structures	Information technology		Vehicles, machinery and equipment	Water, sewer and drainage infrastructure	Roads infrastructure	Traffic	Assets under construction	Total								
Cost:																				
Balance, beginning of year	\$	1,109,954	\$	249,651	\$	113,074	\$	39,832	\$	59,932	\$	765,799	\$	528,315	\$	81,628	\$	71,207	\$	3,019,392
Additions, net of transfers		63,833		33,576		14,951		2,270		1,914		13,414		14,510		2,561		15,680		162,709
Disposals		(1,884)		(560)		(398)		(611)		(936)		(2,874)		(3,987)		-		-		(11,250)
Transfers to land held for resale		(10,721)		-		-		-		-		-		-		-		-		(10,721)
Balance, end of year		1,161,182		282,667		127,627		41,491		60,910		776,339		538,838		84,189		86,887		3,160,130
Accumulated amortization:																				
Balance, beginning of year		-		118,511		47,273		21,683		30,851		255,150		209,827		39,014		-		722,309
Disposals		-		(673)		(389)		(592)		(838)		(1,857)		(3,211)		-		-		(7,560)
Amortization expense		-		8,414		4,122		1,724		4,307		10,688		12,836		2,013		-		44,104
Balance, end of year		-		126,252		51,006		22,815		34,320		263,981		219,452		41,027		-		758,853
Net book value, end of year	\$	1,161,182	\$	156,415	\$	76,621	\$	18,676	\$	26,590	\$	512,358	\$	319,386	\$	43,162	\$	86,887	\$	2,401,277
Net book value, beginning of year	\$	1,109,954	\$	131,140	\$	65,801	\$	18,149	\$	29,081	\$	510,649	\$	318,488	\$	42,614	\$	71,207	\$	2,297,083

Notes to Consolidated Financial Statements (continued)

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)
Year ended December 31, 2023

Notes to Consolidated Financial Statements (continued)

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

Year ended December 31, 2023

(a) Assets under construction:

Assets under construction with value of \$101,713,299 (2022 – \$86,887,224) 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 tangible capital assets received is as follows:

	2023	2022
Land and land holdings	\$ 59,715	\$ 45,977
Park structures	-	225
Information technology	61	90
Water infrastructure	2,906	2,080
Sewer and drainage infrastructure	5,599	1,221
Road infrastructure	2,446	722
Traffic	477	339
Contributed tangible capital assets revenue	\$ 71,204	\$ 50,654

(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 (2022 – nil).

13. Accumulated surplus:

	Reserves for operating purposes	Reserves for capital purposes	Surplus	Invested in tangible capital assets	Total
	(Schedule G)	(Schedule G)			
General Fund (Schedules A, B)	\$ 66,358	\$780,246	\$26,857	\$2,017,730	\$ 2,891,191
Water Utility Fund (Schedules C, D)	215	10,493	19,488	164,625	194,821
Sewer and Drainage Fund (Schedules E, F)	752	38,960	18,076	377,332	435,120
Library	-	529	1,118	2,170	3,817
2023	\$ 67,325	\$830,228	\$65,539	\$2,561,857	\$ 3,524,949
2022	\$ 65,286	\$784,548	\$62,371	\$2,389,131	\$ 3,301,336

Notes to Consolidated Financial Statements (*continued*)

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

Year ended December 31, 2023

14. Taxation revenue:

The City is 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. Taxation revenue is comprised of the following:

	2023	2022
Tax collected:		
Municipal purposes	\$ 185,119	\$ 173,315
Collections for other governments	137,697	123,014
	322,816	296,329
Less transfers to other governments and other entities:		
Ministry of Education and Child Care, Province of British Columbia – school taxes	107,554	95,814
Metro Vancouver Regional District	4,811	4,211
British Columbia Assessment Authority	3,240	2,935
South Coast British Columbia Transportation Authority	21,804	19,798
Austin Heights Business Improvement Association	269	240
Municipal Finance Authority	19	16
	\$ 137,697	\$ 123,014
Taxation revenue	\$ 185,119	\$ 173,315

15. Government transfers:

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

	2023	2022
Federal	\$ 793	\$ 650
Provincial and Regional	38,810	12,260
	\$ 39,603	\$ 12,910

16. Pension plan:

The City and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The Board of Trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2022, the plan has about 240,000 (2022 – 227,000) active members and approximately 124,000 (2022 – 118,000) retired members. Active members include approximately 43,000 (2022 – 42,000) contributors from local governments. 1,281 (2022 – 1,198) of the City's employees are active members of the plan.

Notes to Consolidated Financial Statements *(continued)*

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

Year ended December 31, 2023

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021 indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2024, with results available in late 2025.

The City paid \$10,324,978 (2022 – \$9,837,290) for employer contributions while employees paid \$9,020,755 (2022 – \$8,528,071) to the plan in 2023.

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

17. 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, 2023, by an actuarial valuation completed as at December 31, 2022 and extrapolated to December 31, 2023.

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

		Sick leave	Retirement benefit payments	2023 Total	2022 Total
Accrued benefit obligation, beginning of year	\$	4,227	\$ 6,193	\$ 10,420	\$ 11,615
Current service cost		345	450	795	1,427
Interest cost		196	281	477	305
Benefits paid		(572)	(475)	(1,047)	(930)
Actuarial loss (gain)		248	(194)	54	(1,997)
Accrued benefit obligation, end of year		4,444	6,255	10,699	10,420
Unamortized actuarial gain (loss)		948	(300)	648	788
Accrued benefit liability, end of year	\$	5,392	\$ 5,955	\$ 11,347	\$ 11,208

Notes to Consolidated Financial Statements (continued)

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

Year ended December 31, 2023

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

	2023	2022
Discount rate	4.1%	4.5%
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

18. 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 Regional District, 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 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.
- (d) 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 consolidated financial statements. Details of the contingent demand notes are as follows:

	2023	2022
Operating funds:		
General	\$ 468	\$ 468
Water utility	154	154
Sewer and drainage utility	71	71
	\$ 693	\$ 693

- (e) 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 37 Class A and 18 Class B shares issued and outstanding as at December 31, 2023). 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.
- (f) The City has entered into an agreement with School District No. 43 (Coquitlam) (the "School District") related to a new secondary school site to build a shared school field and outdoor community amenities on the adjacent park site. The City's contribution to the project is estimated at \$37,660,000, which will be funded by a combination of capital reserves, a contribution from a developer and grants, and is included in the City's approved capital budget. Project work commenced in 2023 and is included in assets under construction in tangible capital assets in the amount of \$5,166,675. The project is expected to be completed in September 2026.
- (g) The City enters into agreements with other organizations to fund or deliver capital and other projects with periods ranging from one to five years. Management considers that the amounts would not materially affect the consolidated financial statements of the City.

Notes to Consolidated Financial Statements (continued)

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

Year ended December 31, 2023

19. 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:

2024	\$	5,024
2025		1,756
2026		1,106
2027		773
2028		299
Thereafter		1,501
	\$	10,459

20. Trust funds:

	2023	2022
Assets:		
Cash and cash equivalents and investments	\$ 3,956	\$ 3,608
Due from City of Coquitlam	149	89
	4,105	3,697
Net assets:		
Cemetery perpetual fund (a)	3,327	2,919
Gravel pit fund (b)	778	778
	\$ 4,105	\$ 3,697

(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.

21. Related party transactions:

The City provides facilities to the following cultural groups at nominal cost:

- Evergreen Cultural Centre
- Coquitlam Heritage Society
- Place Des Arts

These non-profit organizations provide services to the community.

Notes to Consolidated Financial Statements (*continued*)

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

Year ended December 31, 2023

22. 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 and City Council, City Manager and Deputy City Manager, Corporate Services, Legislative Services 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 land assets; support of the City's integrated technology systems; 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:

The Engineering and Public Works department is responsible for all aspects of the City's transportation systems, providing the community safe and efficient vehicular and active transportation infrastructure.

Solid Waste Services:

The Solid Waste Services division is responsible for the collection of garbage and green waste as well as operating the Town Centre Recycling Depot.

Planning and Development Services:

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

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

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

Water Supply Services:

The Water Utility division distributes almost 20 million cubic meters of drinking water through the maintenance, operation, rehabilitation, and replacement of water mains, pump stations, pressure reducing valves, and storage reservoirs.

Sewer and Drainage Services:

The Sewer and Drainage team is responsible for the conveyance of sanitary sewage to regional trunk mains and treatment plants through a network of sewer mains and pump stations. The team also manages and monitors the drainage and flood protection system consisting of storm sewers, pump stations, creeks, culverts, dikes, and storm water management facilities.

Notes to Consolidated Financial Statements (continued)

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)
Year ended December 31, 2023

22. Segmented information (continued):

	General Government	Protection	Engineering	Solid Waste	Planning and Development	Recreation and Culture (including Library)	Water Supply	Sewer and Drainage	2023 Total	2022 Total
Taxation	\$ 179,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,072	\$ 185,119	\$ 173,315
User rates	-	-	-	-	-	-	34,476	34,548	69,024	64,963
Fees and service charges	540	4,098	7,731	-	62,425	19,972	1,643	4,519	100,928	120,503
Rents and leases	2,282	7	-	-	-	2,149	-	-	4,438	3,762
Solid waste levies	-	-	-	9,291	-	-	-	-	9,291	8,939
Inspection and other fees	-	-	-	-	-	-	432	440	872	962
Grants	991	2,023	10,683	-	18,888	4,165	-	272	37,022	10,662
Grants, in lieu of taxes	4,367	-	-	-	-	-	-	-	4,367	4,023
Investment income	37,201	-	-	-	-	153	752	734	38,840	23,412
Casino host revenue	7,010	-	-	-	-	-	-	-	7,010	7,299
Municipal land sale	-	-	7,257	-	-	-	-	-	7,257	54,349
Contributed tangible capital assets	62,699	-	-	-	-	-	2,906	5,599	71,204	50,654
Other contributions	-	-	-	-	6,634	-	-	-	6,634	7,422
Cost recoveries	1,227	5,696	4,198	3	24	985	11	693	12,837	8,418
Penalties and interest on taxes	1,243	78	-	58	-	-	-	-	1,379	1,082
Other	105	9	1	-	6	52	-	-	173	2,164
Total Revenue	\$ 296,712	\$ 11,911	\$ 29,870	\$ 9,352	\$ 87,977	\$ 27,476	\$ 40,220	\$ 52,877	\$ 556,395	\$ 541,929

Notes to Consolidated Financial Statements (continued)

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)
Year ended December 31, 2023

Notes to Consolidated Financial Statements (continued)

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)
Year ended December 31, 2023

22. Segmented information (continued):

	General Government	Protection	Engineering	Solid Waste	Planning and Development	Recreation and Culture (including Library)	Water Supply	Sewer and Drainage	2023 Total	2022 Total
Salaries and benefits	\$ 24,458	\$ 43,101	\$ 16,556	\$ 868	\$ 13,178	\$ 41,721	\$ 3,381	\$ 4,552	\$ 147,815	\$ 131,308
Consulting and professional services	935	36,576	3,481	3,350	59	4,355	1,266	3,605	53,627	54,082
Amortization	3,442	2,708	17,028	-	-	14,059	3,716	7,733	48,686	44,104
Regional District utility charges	-	-	16	-	-	-	16,946	14,591	31,553	31,942
Supplies and equipment	2,515	4,526	10,323	353	426	13,167	1,773	2,131	35,214	33,206
Grants and sponsorship	4,955	55	-	-	13	2,973	-	35	8,031	7,106
Utilities	39	317	880	-	-	3,301	427	146	5,110	4,743
Garbage collection and disposal	-	32	124	3,031	-	445	170	150	3,952	3,837
Maintenance	3,317	144	585	-	-	407	17	31	4,501	3,338
Debt interest payments	-	-	393	-	-	-	239	110	742	744
Insurance and claims	1,783	5	340	-	-	47	-	-	2,175	1,318
Courses and meetings	706	185	144	2	141	377	60	81	1,696	1,228
Telephone and communications	218	88	59	4	37	132	16	19	573	569
Advertising and media	275	13	12	13	2	129	6	-	450	473
Legal	359	2	30	-	-	47	29	56	523	318
Internal allocations	(8,531)	14	(10,318)	540	(481)	(1,427)	3,280	4,086	(12,837)	(11,821)
Other	614	48	7	-	-	279	-	23	971	1,839
Total expenses	\$ 35,085	\$ 87,814	\$ 39,660	\$ 8,161	\$ 13,375	\$ 80,012	\$ 31,326	\$ 37,349	\$ 332,782	\$ 308,334
Annual surplus (deficit)	\$ 261,627	\$ (75,903)	\$ (9,790)	\$ 1,191	\$ 74,602	\$ (52,536)	\$ 8,894	\$ 15,528	\$ 223,613	\$ 233,595

Notes to Consolidated Financial Statements (continued)

(Tabular amounts expressed in thousands of dollars, unless otherwise indicated)
Year ended December 31, 2023

Notes to Consolidated Financial Statements *(continued)*

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

Year ended December 31, 2023

23. Financial risk management:

The City has exposure to the following risks from its use of financial instruments:

(a) Credit risk:

Credit risk is the risk of financial loss to the City if a counterparty to a financial instrument fails to meet its contractual obligations. The City's credit risk is primarily from its cash and cash equivalents, investments and accounts receivable.

Cash and cash equivalents are held with financial institutions who have high credit ratings. Given these high credit ratings, the City does not expect any counterparty to fail to meet its obligations.

The City minimizes credit risk in its investments by diversifying the investments portfolio across various financial institutions and the MFA and setting maximum limits for investment in various asset classes.

Development cost charges receivable are secured by letters of credit. The City can collect the outstanding property tax and utility receivables through the municipal property tax sale process. The City also monitors and assesses the collectability of its accounts receivable balance on an ongoing basis.

(b) Interest rate risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The City's interest rate risk relates to its investments (note 4) and debt (note 10).

Investments are purchased with the intention to hold until maturity or for the long-term and not driven by speculative fluctuations in interest rates.

Interest rates on debt are fixed for 5 to 10 year terms.

(c) Liquidity risk:

Liquidity risk is the risk that the City will not be able to meet its financial obligations as they become due. The City manages liquidity risk by monitoring actual and forecasted cash flows and anticipated investing and financing activities to ensure that it will have sufficient liquidity to meet its liabilities when due. The City maintains strong liquidity from its cash and cash equivalents and investments (note 4). The City structures its investment portfolio to align with planned liquidity requirements for on-going operations and capital requirements.

There has been no significant change to the risk exposures related to financial instruments from the prior period.

Notes to Consolidated Financial Statements (continued)

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

Year ended December 31, 2023

24. Budget data:

The budget data presented in these consolidated financial statements is based upon the 2023 operating and capital budgets approved by City Council on February 13, 2023. The chart below reconciles the approved budget to the budget figure reported in these consolidated financial statements.

	Budget amount
Operating budget:	
Total revenue	\$ 452,556
Operating expenses	(303,740)
Non-asset capital expenses	(12,033)
Total expenses	(315,773)
Annual surplus per consolidated statement of operations	136,783
Less capital expenses	(116,478)
Less net funding transferred to capital reserves	(20,305)
Approved budget	\$ -

25. Comparative information:

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

General Fund—Statement of Financial Position

Schedule A

(Expressed in thousands of dollars)

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Financial Assets		
Cash, cash equivalents and investments	\$ 1,070,884	\$ 1,013,301
Accounts receivable	131,539	71,908
Land held for resale	50	10,721
	1,202,473	1,095,930
Liabilities		
Accounts payable and accrued liabilities	95,531	84,962
Employee future benefits	11,102	10,980
Deferred revenue	30,646	25,832
Development cost charges	145,465	96,366
Deposits	51,021	61,048
Debt	5,953	6,627
Asset retirement obligations	13,558	-
	353,276	285,815
Net financial assets	849,197	810,115
Non-Financial Assets		
Inventories of supplies	1,358	1,051
Prepaid expenses and land deposit	3,454	2,977
Tangible capital assets	2,037,182	1,872,688
	2,041,994	1,876,716
Accumulated surplus	\$ 2,891,191	\$ 2,686,831

General Fund—Statement of Operations

Schedule B

(Expressed in thousands of dollars)

Year ended December 31, 2023, with comparative information for 2022

	2023 budget	2023	2022
Revenue:			
Taxation	\$ 178,929	\$ 179,047	\$ 167,525
Grants	9,853	35,879	9,826
Grants, in lieu of taxes	3,900	4,367	4,023
Fees and service charges	76,958	94,632	115,176
Solid waste levies	9,320	9,291	8,939
Rents	3,816	4,439	3,762
Investment income	12,101	37,201	21,052
Penalties and interest on taxes	978	1,379	1,082
Casino host revenue	6,900	7,010	7,299
Municipal land sales	40,000	7,257	54,349
Contributed tangible capital assets	10,000	62,700	47,353
Other contributions	-	6,634	7,422
Cost recoveries	5,231	12,132	7,965
Other	1,567	136	2,130
Contributions from other funds	-	7,247	4,028
	359,553	469,351	461,931
Expenses:			
General government	23,054	27,774	24,806
Police protection	44,679	45,333	41,995
Fire protection	32,177	33,019	30,371
Other protection	3,875	3,730	3,430
Engineering	18,902	14,741	12,182
Solid waste	9,021	8,161	8,051
Planning and development	12,711	12,220	11,512
Parks, recreation and culture	57,109	57,831	54,166
Debt interest payments	379	393	411
Retroactive and severance pay	4,179	9,918	1,982
Amortization	27,000	36,496	32,196
Tangible capital assets adjustments	12,033	13,822	11,169
Contributions to other funds	-	4	-
	245,119	263,442	232,271
	114,434	205,909	229,660
Transfer to other funds	(745)	(1,549)	(4,894)
Annual surplus	113,689	204,360	224,766
Accumulated surplus, beginning of year	2,686,831	2,686,831	2,462,065
Accumulated surplus, end of year	\$ 2,800,520	\$ 2,891,191	\$ 2,686,831

Water Utility Fund—Statement of Financial Position

Schedule C

(Expressed in thousands of dollars)

December 31, 2023, with comparative information for 2022

	2023	2022
Financial Assets		
Cash, cash equivalents and investments	\$ 31,199	\$ 33,351
Accounts receivable	1,525	1,378
	32,724	34,729
Liabilities		
Accounts payable and accrued liabilities	2,443	3,331
Deferred revenue	165	174
Debt	3,517	3,801
Asset retirement obligations	213	-
	6,338	7,306
Net financial assets	26,386	27,423
Non-Financial Assets		
Inventories of supplies	80	88
Tangible capital assets	168,355	159,483
	168,435	159,571
Accumulated surplus	\$ 194,821	\$ 186,994

Water Utility Fund—Statement of Operations

Schedule D

(Expressed in thousands of dollars)

Year ended December 31, 2023, with comparative information for 2022

	2023 budget	2023	2022
Revenue:			
User rates	\$ 34,143	\$ 34,476	\$ 32,430
Water connection fees	869	1,643	1,609
Inspection and other fees	419	432	404
Investment income	584	752	858
Contributed tangible capital assets	5,000	2,906	2,080
Cost recoveries	-	11	9
Contributions from other funds	-	81	-
	41,015	40,301	37,390
Expenses:			
Administration	7,331	5,575	6,085
Water supply	18,248	16,946	18,002
Pumping	1,184	1,042	786
Operations and maintenance	3,493	3,246	2,852
Debt interest payments	228	239	228
Amortization	3,100	3,716	3,599
Tangible capital assets adjustments	-	563	4,199
Contributions to funds	-	1,530	3,520
	33,584	32,857	39,271
	7,431	7,444	(1,881)
Transfer from (to) other funds	(273)	383	4,525
Annual surplus	7,158	7,827	2,644
Accumulated surplus, beginning of year	186,994	186,994	184,350
Accumulated surplus, end of year	\$ 194,152	\$ 194,821	\$ 186,994

Sewer and Drainage Utility Fund—Statement of Financial Position

Schedule E

(Expressed in thousands of dollars)

December 31, 2023, with comparative information for 2022

	2023	2022
Financial Assets		
Cash, cash equivalents and investments	\$ 68,617	\$ 68,450
Accounts receivable	1,497	1,805
	70,114	70,255
Liabilities		
Accounts payable and accrued liabilities	4,206	2,985
Deferred revenue	8,161	8,200
Debt	1,622	1,751
Asset retirement obligations	247	-
	14,236	12,936
Net financial assets	55,878	57,319
Non-Financial Assets		
Inventories of supplies	42	34
Tangible capital assets	379,200	366,874
	379,242	366,908
Accumulated surplus	\$ 435,120	\$ 424,227

Sewer and Drainage Utility Fund—Statement of Operations

Schedule F

(Expressed in thousands of dollars)

Year ended December 31, 2023, with comparative information for 2022

	2023 budget	2023	2022
Revenue:			
Sewer and drainage taxes	\$ 6,063	\$ 6,072	\$ 5,790
User rates	34,557	34,548	32,533
Grants	2,100	272	501
Fees and service charges	2,971	4,519	3,610
Inspection and other fees	520	440	558
Investment income	319	734	1,459
Contributed tangible capital assets	5,000	5,599	1,221
Cost recoveries	7	693	444
	51,537	52,877	46,116
Expenses:			
Administration	12,747	7,229	7,124
Collection and disposal	4,691	5,364	7,034
Pumping	930	1,048	813
Greater Vancouver Sewerage and Drainage District	15,023	14,591	13,924
Debt interest payments	105	110	105
Amortization	7,000	7,733	7,578
Tangible capital assets adjustments	-	1,274	3,316
Contributions to other funds	-	5,799	507
	40,496	43,148	40,401
	11,041	9,729	5,715
Transfer from (to) other funds	-	1,164	368
Annual surplus	11,041	10,893	6,083
Accumulated surplus, beginning of year	424,227	424,227	418,144
Accumulated surplus, end of year	\$ 435,268	\$ 435,120	\$ 424,227

Reserve Fund Balances

Schedule G

(Expressed in thousands of dollars)

Year ended December 31, 2023, with comparative information for 2022

	Opening balance	Transfers and reclassifications	Contributions and interest	Project funding and expenses	Closing balance
Reserves for operating purposes:					
Building maintenance reserve	\$ 1,889	\$ -	\$ 1,391	\$ (1,474)	\$ 1,806
City initiatives reserve	13,968	(930)	17,044	(6,210)	23,872
Commodity tax payable reserve	500	-	-	-	500
Development stabilization reserve	2,729	-	1,818	(426)	4,121
Economic development reserve	436	-	-	-	436
Election reserve	212	-	150	-	362
Extreme weather reserve	1,000	931	132	(63)	2,000
Insurance reserve	15,255	-	862	(272)	15,845
Other operating reserves	2,880	(743)	426	(324)	2,239
Public safety reserve	2,621	-	327	(155)	2,793
Soil removal fees reserve	1,493	(100)	185	(37)	1,541
Specified area reserve	1,474	743	73	(52)	2,238
Sponsorship reserve	664	-	224	(254)	634
Tree risk management reserve	344	-	19	-	363
Waste utility reserve	6,126	-	1,078	(13)	7,191
Work in progress reserve	12,778	-	-	(12,330)	448
WorkSafeBC reserve	917	-	279	(260)	936
Total reserves for operating purposes	\$ 65,286	\$ (99)	\$ 24,008	\$ (21,870)	\$ 67,325

Reserve Fund Balances

Schedule G (continued)

(Expressed in thousands of dollars)

Year ended December 31, 2023, with comparative information for 2022

	Opening balance	Transfers and reclassifications	Contributions and interest	Project funding and expenses	Closing balance
Capital statutory reserves:					
Capital purposes:					
Casino municipal reserve	\$ 21,756	\$ -	\$ 7,001	\$ (4,591)	\$ 24,166
Community amenity contributions reserve	16,849	(4,626)	5,865	-	18,088
Community benefits reserve	2,801	-	506	(36)	3,271
DCC matching reserve	18,256	-	4,314	(2,581)	19,989
Density bonus reserve	105,699	(21,516)	37,288	(11,115)	110,356
Frontage works reserve	3,987	-	1,984	(2,377)	3,594
Land sale reserve investment fund	29,324	(1,730)	11,461	(4,164)	34,891
Land sales reserve	265,105	2,126	10,670	(18,297)	259,604
Major facilities reserve	30,902	15,856	1,495	-	48,253
Major transportation reserve	62,618	5,000	9,993	(2)	77,609
Multi-modal statutory reserve	890	-	207	-	1,097
Non-DCC eligible parks amenities reserve	1,114	-	1,672	(150)	2,636
Parkland acquisition 5% cash in lieu reserve	24,651	-	1,489	(2)	26,138
Parking in lieu statutory reserve	1,422	-	228	-	1,650
	585,374	(4,890)	94,173	(43,315)	631,342
Community purposes:					
Affordable housing reserve	21,961	-	1,412	(13)	23,360
Casino community reserve	1,103	-	919	(880)	1,142
Child care partnership reserve	-	-	1,348	-	1,348
Local government climate action program reserve	438	-	458	(265)	631
	23,502	-	4,137	(1,158)	26,481
Asset replacement purposes					
Building asset replacement reserve	27,709	218	5,149	(19,500)	13,576
Equipment and component replacement reserve	59,175	-	19,649	(23,104)	55,720
Park and sportsfield infrastructure replacement reserve	5,220	886	2,315	(5,122)	3,299
Road asset replacement reserve	14,715	695	3,221	(4,934)	13,697
Vehicle replacement reserve	26,523	-	4,920	(3,618)	27,825
Waste bins replacement reserve	2,975	-	453	(42)	3,386
	136,317	1,799	35,707	(56,320)	117,503
Total capital statutory reserves	\$ 745,193	\$ (3,091)	\$ 134,017	\$ (100,793)	\$ 775,326

Reserve Fund Balances

Schedule G (continued)

(Expressed in thousands of dollars)

Year ended December 31, 2023, with comparative information for 2022

	Opening balance	Transfers and reclassifications	Contributions and interest	Project funding and expenses	Closing balance
Capital non-statutory reserves:					
Equipment replacement reserve	\$ 5,238	\$ -	\$ 2,447	\$ (909)	\$ 6,776
Growing Communities Fund Reserve	-	-	18,635	(4,000)	14,635
Local area service reserve	2,330	-	-	(21)	2,309
Other capital reserves	736	1,009	82	(23)	1,804
Park and ride reserve	4,312	-	-	-	4,312
Restricted debt reserve	507	-	-	(96)	411
Specific projects-in-progress reserve	24,809	(1,009)	1,804	(2,224)	23,380
Waste utility reserve	524	-	-	(148)	376
Water utility reserve	899	-	-	-	899
Total capital non-statutory reserves	\$ 39,355	\$ -	\$ 22,968	\$ (7,421)	\$ 54,902
Total capital reserves	\$ 784,548	\$ (3,091)	\$ 156,985	\$ (108,214)	\$ 830,228

Growing Communities Fund

Schedule H

(Expressed in thousands of dollars)

(Unaudited)

Year ended December 31, 2023

The Province of British Columbia distributed conditional Growing Communities Fund grants to communities at the end of March 2023 to help local governments build community infrastructure and amenities to meet the demands of population growth. The fund provided a one-time total of \$1 billion in grants to all 161 municipalities and 27 regional districts in British Columbia.

The City received \$18,635,000 of funding in March 2023.

Funding received	\$ 18,635,000
Items to which funding was applied:	
Burke Mountain joint school/park site	4,000,000
Balance, December 31, 2023	\$ 14,635,000

City of Coquitlam
2023 Schedule of Debt
Financial Information Act Section 2 (2) (c)

Municipal Finance Authority Issues				
Issuing Bylaw	Purpose	Maturity Date	Interest Rate	Closing Balance
Issue No 111 - Bylaw # 4094 - DCC Program	Coast Meridian Widening	2025	3.35%	490,000
Issue No 126 - Bylaw # 4385 - DCC Program	Northeast Coquitlam Arterial Road Expansion	2033	3.85%	5,463,000
General Fund Debt				\$ 5,953,000

Issuing Bylaw	Purpose	Maturity Date	Interest Rate	Closing Balance
Issue No 126 - Bylaw # 4385 - DCC Program	City Centre Pump Station	2033	3.85%	\$ 1,622,000
Sewer and Drainage Fund Debt				\$ 1,622,000

Issuing Bylaw	Purpose	Maturity Date	Interest Rate	Closing Balance
Issue No 126 - Bylaw # 4385 - DCC Program	Crouch Reservoir and Harper Reservoir	2033	3.85%	\$ 3,517,000
Water Fund Debt				\$ 3,517,000

City of Coquitlam
2023 Schedule of Guarantee and Indemnity Agreements
Financial Information Act section 2 (2) (d)

A Schedule of Guarantees and Indemnity payments has not been prepared because the City of Coquitlam has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

City of Coquitlam
2023 Schedule of Remuneration and Expenses paid to Members of Council
Financial Information Act, Section 2 (3) (a)

Name	Position	Remuneration ¹	Taxable benefits ²	Expenses ³
Asmundson, Brent	Councillor	78,311	5,944	8,347
Djonlic, Matthew	Councillor	78,311	5,944	9,049
Hodge, Craig	Councillor	78,311	5,944	7,358
Kim, Steve	Councillor	78,311	5,944	3,634
Mandewo, Trish	Councillor	78,311	5,944	12,036
Marsden, Dennis	Councillor	78,311	5,944	9,344
Mazzarolo, Robert	Councillor	78,311	5,944	3,291
Stewart, Richard	Mayor	196,442	11,801	11,377
Towner, Teri	Councillor	78,311	5,944	8,765
		822,927	59,357	73,201

Note:

1. Remuneration includes the indemnities paid to members of Council on a bi-weekly basis.
2. Taxable benefits include all payroll reported taxable benefits other than indemnity payments.
3. Expenses include all payments processed by the City on behalf of members of Council for conferences, events, transportation and other activities undertaken while performing Council related duties.

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

City of Coquitlam
2023 Schedule of Employee Remuneration and Expenses
Financial Information Act, Section 2 (3) (a)

Name	Job Title	Remuneration	Other Remuneration	Expenses
Adams-Brush, Chris	Manager Financial Operations and Systems	148,850	-	1,891
Adamson, Sylvia	Business Analyst	97,182	-	298
Addah, Jody	Manager Capital Construction	174,398	11,549	572
Albitar, Maria	Transportation Infrastructure Engineer	113,150	-	1,155
Alexander, Bruce	Maintenance Worker - Utilities	71,363	11,312	-
Alizadeh-Ebadi, Sevdan	Planner 1	78,087	-	947
Allen, Tanner	Landscape Coordinator	91,235	171	298
Allueva, Raul	City Manager	345,453	11,098	14,903
Amundson, Norman	Field Arborist	85,655	26	798
Anand, Nisha	Staff Lawyer	156,528	2,720	3,851
Anderson, James	Firefighter	99,223	7,579	30
Anderson, Rhonda	Revenue Services Manager	153,591	-	3,262
Andrews, Brock	Lieutenant Operations	122,113	9,175	-
Andrusiw, James	Application Services Manager	153,890	2,856	2,262
Arkoulis, Saarah	Mgr Facilities Cap. Proj. Mgmt	76,953	-	451
Arnal, Caroline	Office Supervisor	75,287	42	744
Aronetz, Cameron	Working Foreman - Utilities	84,353	28,439	1,101
Arsenault, Rheal	Fire Inspector	107,233	74	1,759
Arseneault, Wendy	EnvServ&WorksiteBylawOfficer2	76,938	-	1,153
Asadian, Mohammad	Parks Partner Program Supervis	74,781	7,084	1,968
Ashama, Ajituewun	Manager Business & Innovation	152,194	-	1,093
Aspinall, Stuart	Assistant Fire Chief	55,144	144,328	-
Augustine, Justine	Trades 2 - Gardener	90,200	378	1,622
Avelino, Josephine	Support Desk Supervisor	94,772	13,687	514
Ayres, Tara	Crime Analyst	108,441	-	-
Ayson-Banico, Jamie	Recreation Facility Supervisor	80,557	850	1,111
Bailey, Pamela	Coordinator - Plans and Policies	94,855	-	463
Baillie, Reese	Firefighter	102,218	15,822	2,368
Bains, Ramandeep	Organizational Development and Training Manager	138,449	-	1,493
Baird, Gregory	Firefighter	101,947	7,807	-
Baird, John	Mechanical Asset Coordinator	111,607	3,184	-
Bajwa, Shubhkarman	Maintenance Worker - Roads	75,761	2,041	347
Bandiera, Dennis	Manager Information and Communications Technology	190,909	6,734	8,431
Bandringa, Kevin	Firefighter	102,249	10,809	-
Banks, Craig	Captain Operations	126,195	22,361	-
Baron, Dustin	Maintenance Worker - Roads	71,585	4,428	446
Baron, Kyle	Contract Administrator - Engineer	83,007	2,670	1,426
Basi, Karen	Cultural Services Manager	136,844	-	5,238
Bateman, Robert	Firefighter	105,280	18,265	30
Beatty, Ronald	Assistant Fire Chief	164,345	50,131	4,795
Beckstead, Nicole	Recreation Fitness Supervisor	86,305	-	1,187
Beedle, Philip	Captain Operations	126,365	23,896	431
Behm, Andreas	Firefighter	111,905	13,523	850
Beliveau, Allen	Trades 2 - Carpenter	89,022	-	-
Bendall, Cris	Health and Safety Manager	154,497	-	2,078
Bennington, Keegan	Trades 2 - Gardener	90,183	38	198
Berdej, Tara	Recreation Facility Supervisor	77,565	902	57
Bergman, Cam	Firefighter	105,842	29,678	30
Bethune, Kristopher	Firefighter	105,313	21,459	-
Betts, Chad	Firefighter	99,227	8,748	-
Betts, Luke	Firefighter	96,683	14,142	-
Beza, Peter	Captain Operations	124,681	14,035	-
Bhuta, Narain	Maintenance Worker - Roads	71,361	7,481	67

City of Coquitlam
2023 Schedule of Employee Remuneration and Expenses
Financial Information Act, Section 2 (3) (a)

Name	Job Title	Remuneration	Other Remuneration	Expenses
Bieman, Tonya	Fire Inspector	110,004	-	1,154
Bining, Gurjot	Plans Reviewer 1	76,491	-	692
Bird, Sarah	Bylaw Enforcement Operations Manager	111,254	863	125
Birjandian, Elahe	Financial Operations Supervisor	91,002	3,325	1,103
Blair, Tammy	Plans Reviewer 2	75,374	-	1,186
Blue, Mitchell	Sub-Foreman - Engineering Ops.	74,456	2,027	1,376
Boan, Jaime	General Manager Engineering and Public Works	271,303	10,030	522
Bond, Christopher	Firefighter	101,719	25,384	302
Bonifazi, Sandro	Assistant Fire Chief	125,534	82,348	1,015
Bontempo, James	Building Permits Manager - Approvals	155,066	-	1,235
Book, Teresa	Records Management System Coordinator	87,314	-	-
Boone, William	Plumbing Officials Manager	107,084	22	4,806
Bortolazzo, Steven	Building Official	96,055	3,588	1,245
Bosa, Roy	Equipment Operator	76,165	2,700	-
Boulanger, Todd	Captain Operations	126,916	29,342	-
Bowes, Eric	Parks Designer	107,542	-	1,380
Bradley, Cathryn	Utility Control Room Operator	69,186	9,261	-
Braley, Chad	Capital Projects and Inspections Manager	154,349	10,882	1,063
Brandt, Dave	Senior Maintenance Worker	86,771	5,078	-
Brar, Pardeep	Employment and HR Advisory Services Manager	149,478	-	3,679
Brent, Anita	Executive Assistant	96,355	1,705	-
Breslin, Brad	Building Services Supervisor	82,756	675	121
Bridge, Darrell	Building Official 2	99,468	121	1,217
Broderick, Daniel	Planner 1	92,685	454	224
Brown, Kaitlyn	Accessibility & Incl. Spec	86,557	-	838
Brunner, Michael	Firefighter	99,253	10,009	-
Brunt, Tosh	Firefighter	102,284	20,305	880
Buch, Chad	Firefighter	107,266	45,434	30
Bucher, Genevieve	Director Community Planning	204,979	-	240
Bull, Sarah	Bylaw, Licensing and Animal Control Supervisor	94,788	37	734
Buono, Peter	Facilities Management Coordinator	102,683	26,534	1,096
Burns, Zachary	Firefighter	99,229	7,579	30
Bush, Tyson	Field Arborist	81,974	262	345
Cabral, Gorana	Director Finance	196,957	-	4,758
Cagampan, Adrian	Communications Operator 2	58,319	18,520	-
Cairns, Nicole	Community Policing Services Coordinator	85,857	17	364
Camacho Soto, Alan	Maintenance Worker - Utilities	71,638	6,130	1,187
Cameron, Joseph	Maintenance Worker - Roads	73,557	14,847	58
Cameron, Nichelle	Solid Waste Programs Specialist	90,205	1,578	1,779
Case, Jeffrey	Urban Forestry Services Supervisor	94,045	55	1,878
Caspersen, James	Lead Hand Carpenter	92,345	-	-
Caulfield, Nicole	General Manager Corporate Services	291,073	19,224	6,157
Challis, Nicholas	Planner 1	81,461	110	139
Chambers, Martin	Firefighter	99,260	10,792	30
Chan, Ada	Team Lead - Business Applications	112,458	30,255	431
Chan, Denny	Building Official	96,071	3,494	1,648
Chan, Wondy	Cultural & Comm Events Sup	73,759	5,307	1,515
Chethalamana Krishnan, Anagi	Road Safety Engineer	123,668	-	1,739
Chieu, Alexander	Field Trainer	124,714	21,989	2,244
Chow, Dalton	Risk and Insurance Coordinator	104,014	-	865
Chow, Kevin	Business Systems Analyst	107,801	9,318	-
Christmas, Jason	Firefighter	105,182	14,452	-
Christensen, Jay	Cement Mason	87,604	15,181	67

City of Coquitlam
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Name	Job Title	Remuneration	Other Remuneration	Expenses
Christie, Angela	Communications Operator 2	66,709	22,055	-
Chua, Glen	Transportation Planning Specialist	123,673	6,482	2,154
Claassens, Denver	Maintenance Worker - Utilities	75,175	7,581	2,103
Clare, Zachary	Firefighter	99,441	7,807	-
Clark, Kallan	Sub-Foreman - Engineering Operations	76,752	20,845	3,618
Clissold, Julia	Visual Communications Supvr.	80,964	525	1,658
Cobble, Cody	Parks Infrastructure Asset Coordinator	94,558	6,278	1,300
Cockrell, Stacy	Senior Human Resources Advisor	130,963	-	893
Comley, Corey	Trades 2 - Plumber	90,280	1,294	173
Conrod, Gail	Administrative Coordinator	78,806	2,907	40
Cordoni, Jason	Development Servicing Engineer Manager	140,333	-	412
Cordova, Christopher	Recreation Facility Supervisor	87,920	147	1,585
Cormack, Rachel	Legislative Services Coordinator	73,939	2,482	1,744
Cornes, Kevan	Facilities Asset Manager	161,553	16,714	-
Coughlan, Laura	Communications Operator 2	58,081	24,731	-
Coulombe, Aaron	Maintenance Worker - Utilities	73,681	17,489	67
Crowe, Lucas	Firefighter	94,056	7,807	302
Cummings, Clark	Building Official	86,228	1,188	723
Dalgarno, Austin	Firefighter	102,219	16,833	-
Dalgarno, Joel	Firefighter	102,210	8,632	-
Dallyn, Dawn	Project Delivery Lead 1	94,887	6,511	2,048
Daly, Colm	Network Security Analyst	88,573	5,740	-
Dart, Joseph	Firefighter	97,871	20,522	-
Davelaar, Kim	Development Project Facilitator	63,545	18,236	1,401
Davidson, Shawn	Deputy Fire Chief - Operations Support	208,838	15,185	7,347
Dawson, Mahshid	Mgr Financial Ops & Systems	87,900	-	441
de Boer, Colin	Lead Hand Mechanic	95,192	10,004	210
de Jongh, Dustin	Landscape Coordinator	97,861	992	479
Deans, Gary	Building Officials Manager	107,554	358	692
deJong, Trevor	Firefighter	99,314	10,944	-
Del Negro, Renzo	Director Human Resources	238,233	731	675
Dela Rosa, Edwin	Senior Contract Administrator - Engineering	128,870	45,476	1,063
Demoskoff, Trevor	Firefighter	92,952	11,297	-
Denman, Richard	Field Trainer	128,591	11,703	846
Denney, Jeffrey	Planner 3	127,440	200	139
Dichuk, William	Sub-Foreman - Engineering Operations	74,894	22,292	4,698
Dickson, Christopher	Trades 2 - Carpenter	88,225	-	-
Dionisio, Reynan	Supervisor - Drafting	84,099	6,904	-
Dixon, David	Maintenance Worker - Utilities	71,737	4,252	54
Doerksen, Kyle	Assistant Fire Chief Training	152,905	36,725	923
Dolter, Robert	Firefighter	98,776	8,199	-
Dontchev, Danielle	Solid Waste Programs Spec.	85,231	113	552
Doyle, Sue	Fire Inspector	110,173	-	851
Driessen, Christopher	Firefighter	102,215	20,655	-
Duncan, Elise	Communications Manager	125,410	-	1,500
Dunks, Lawrence	Traffic and Street Use Manager	144,927	-	721
Durrant, Michael	Maintenance Worker - Utilities	70,588	9,056	354
Dutta, Manisha	Manager Equity Diversity and Inclusion	168,040	-	2,098
Dylag, Mark	Transportation Planning Technologist	92,423	1,855	-
Dylawsky, Spencer	Firefighter	97,124	8,917	-
Earmme, Augustine	Staff Lawyer	150,033	-	3,835
Eberle, Bryan	Assistant Fire Prevention Chief	134,201	238	2,343
Eng, Ryan	Maintenance Worker - Utilities	72,440	13,710	86

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Name	Job Title	Remuneration	Other Remuneration	Expenses
Englund, Lanny	General Manager Parks, Recreation, Culture and Facilities	260,044	946	2,891
Escaravage, Heather	Wellness & Retention Advisor	113,672	-	5,439
Esovoloff, Michael	GIS and Drafting Manager	125,095	4,460	-
Etheridge, Tyler	Firefighter	102,081	7,719	-
Farina, Steven	Captain Operations	124,720	19,629	-
Fennelly, Michael	Treasury Manager	138,219	-	1,917
Fisher, Angus	Trades 2 - Carpenter	90,904	5,137	-
Fisher, David	Firefighter	102,232	13,418	2,016
Fishman, Doron	Park Planning and Design Manager	142,837	-	989
Fitzgerald, John	Firefighter	105,183	14,486	30
Forrester, Brian	Sport Services Manager	136,180	14,279	5,318
Fox, Christopher	Deputy Fire Chief - Operations	158,922	26,615	30
Fox, Michael	Community Recreation Manager	140,996	634	1,338
Fraser, Gary	Equipment Operator 3	71,598	9,616	58
Fraser, Iain	Firefighter	108,055	15,487	-
Freeman, Emily	Municipal Land Surveyor	117,059	-	2,789
Friday, Jerred	Firefighter	102,203	7,951	30
Friesen, David	Senior Maintenance Worker - Utilities	84,035	3,253	2,099
Frilund, Michelle	Civic Engagement Manager	131,233	510	2,985
Gagnon, Pete	Equipment Operator	75,735	21,108	-
Gallant, Jacqueline	Executive Assistant	96,391	1,705	1,059
Galpin, Brent	Telecom Services Manager	152,330	-	150
Galt, Trevor	Maintenance Worker - Utilities	75,153	14,568	3,187
Garcia Velandia, Sergio	Utility Planning Manager	126,119	-	3,321
Gardiner, David	Development Technologist 2	90,985	646	-
Gardiner, Shalene	Records Management Services Coordinator RCMP	87,381	640	-
Garret, Mark	Working Foreman - Roads	84,842	3,773	1,946
Garry, Dennis	Data Administrator	112,520	5,011	-
Gerwing, Matthew	Firefighter	99,240	12,341	-
Gibson, Headley	Maintenance Worker - Roads	73,339	29,383	67
Gilbert, James	Director Intergovernmental Relations and Legislative Servi	207,470	684	23
Gill, Gavin	Engineering Technologist 1	80,158	-	1,073
Gill, Inderjeet	Roads Superintendent	140,648	26,905	2,414
Gillespie, Travis	Firefighter	105,451	8,046	669
Gillis, James	Working Foreman - Roads	80,980	3,054	58
Glauser, Cory	Firefighter	106,719	19,345	-
Glenen, Brent	Firefighter	104,067	26,570	-
Gloanec, Justin	Maintenance Worker - Utilities	72,080	9,952	1,699
Gock, Justin	Plans Reviewer 2	78,767	363	692
Goharian, Marissa	Payroll Coordinator	77,228	5,705	549
Goingo, Eric	Trades 2 - Mechanic	90,158	833	20
Gorby, Erin	Urban Forestry and Parks Services Manager	135,204	1,487	10,570
Gordon, Keegan	Firefighter	101,968	9,608	-
Gowler, Benjamin	Firefighter	99,229	9,329	-
Goyer, Griffin	Labourer 2	75,284	-	156
Grant, Ross	Firefighter	109,235	13,417	272
Grewal, Gurpreet	Development Technologist 2	90,976	392	929
Grist, Lindsey	Manager Business & Innovation	139,605	-	-
Guarin, Jannette	Traffic Technologist	90,965	441	467
Guiang, Ken	Support Analyst	74,238	2,433	1,483
Gupta, Anshu	Project Delivery Lead 1	94,855	-	1,697
Gutowski, Benjamin	Firefighter	99,240	9,784	-
Haberman, Kerry	Communications Operator 3	72,523	21,032	-

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Name	Job Title	Remuneration	Other Remuneration	Expenses
Hadley, Shannon	Solid Waste and Special Projects Manager	129,348	1,461	92
Haire, Claudette	Business Services Manager	153,822	5,713	1,194
Halfpenny, Corey	Utility Equipment Operator	78,492	6,517	58
Halfpenny, Tyler	Maintenance Worker - Utilities	75,260	10,166	1,408
Hall, Tim	Victim Services Unit Coordinator	87,191	2,175	-
Hamanishi, Judy	Community Recreation Manager	141,142	39,961	3,225
Hamilton, Gregory	Manager Real Estate	79,641	32,144	527
Hamilton, Mark	Firefighter	99,226	7,579	-
Hancock, Andy	Building Maintenance Supvr.	77,939	-	-
Hankinson, Gregory	Firefighter	102,204	8,707	-
Hanlon, Mark	Maintenance Worker - Utilities	73,047	3,281	180
Hanlon, Sean	Landscape Construction Worker	79,069	1,783	-
Hanson, Richard	Firefighter	113,183	8,698	-
Hao, Yang	Drafting Technician	77,045	-	412
Hardie, Michael	Firefighter	102,197	8,288	-
Harrington, Padraig	Utility Planning Manager	122,066	-	1,201
Hathaway, Stephen	Firefighter	101,631	19,617	30
Hazelwood, Keith	Working Foreman - Water	85,627	1,480	54
Heath, Mirjana	Planning Data Analyst	83,828	745	224
Hebert, Kevin	Systems Analyst 1	97,424	298	-
Hecker, Darren	Equipment Operator 4A	60,992	27,175	-
Heiti, Nikolas	Captain Operations	117,380	9,830	-
Helmus, Jonathan	Director Utilities	203,465	4,744	855
Henkelman, Kevin	Web and Graphics Technician	77,045	322	317
Hermosilla, Lorenz	Maintenance Worker - Roads	71,908	6,604	58
Hewson, Lauren	Information, Privacy and Administrative Services Manager	136,482	-	2,494
Hieltjes, Robert	Assistant Fire Prevention Chief	158,268	48,587	1,252
Hilgerdenaar, Aaron	Manager Bylaw Enforcement & Animal Services	156,154	2,753	1,084
Hill, John	Police Communications Manager	138,077	-	602
Hinkley, Trevor	Engineering Inspector 2	81,258	10,463	-
Ho, Kimberly	Privacy Analyst	88,844	-	-
Hockin, Christopher	Firefighter	99,247	9,912	-
Hoffard, Grant	Servicing Approvals Manager	85,560	367	-
Hohmann, Michael	Maintenance Worker - Utilities	71,979	5,258	54
Hohndorf, Hagen	Environmental Services Coordinator	112,301	23	837
Holland, Stephanie	Major Project Planner	121,245	-	380
Holm, Brent	Captain Operations	124,709	26,246	6,120
Holmes, Donald	Senior Maintenance Worker	88,480	5,024	-
Holonko, Daniel	Public Works Applications Analyst	104,120	4,794	-
Hovey, Lawrence	Senior Engineering Inspector	92,671	5,406	-
Hrgovic, Amanda	Police Business Services Mgr	85,343	-	889
Hughes, Spencer	Firefighter	115,013	11,003	1,871
Hughes, Travis	Contract Administrator - Engineer	107,693	3,077	1,475
Hunt, Michelle	Deputy City Manager	321,496	6,670	12,411
Hunter, Tyler	Police Community Services Manager	120,889	-	3,109
Hurley, Brendan	Planner 2	101,800	-	1,091
Iorio, Robert	Firefighter	112,233	8,287	880
Isakov, Andre	Manager Economic Development	61,986	47,374	1,701
Isenor, Renata	Staff Lawyer	153,499	-	3,895
Iversen, Glenn	Captain Operations	124,682	9,647	30
Iverson, Jason	Trades 2 - Mechanic	89,097	-	19
Jakubczyk, Edward	Firefighter	109,425	24,159	-
James, Stephanie	General Manager Legislative Services	257,438	724	3,760

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Name	Job Title	Remuneration	Other Remuneration	Expenses
Janis, Adam	Engineering Technologist 1	76,728	-	1,761
Jarvis, Angela	E-Mobility Manager	111,790	-	1,289
Jennings, Neil	Manager Real Estate	117,712	-	1,182
Jensen, Adam	Firefighter	106,224	20,568	272
Jensen, Eric	Trades 2 - Mechanic	89,439	3,105	-
Johnson, Karin	Sustainability Prog Specialist	84,118	394	679
Johnson, Pamela	Senior Staff Lawyer	184,588	-	3,666
Johnston, Darren	Firefighter	102,193	11,254	2,066
Jones, Carol	Executive Assistant	110,322	-	-
Jones, Kai	Firefighter	99,249	16,823	-
Jones, Stephen	Parks Infrastructure Asset Coordinator	108,471	1,429	298
Joyce, Lesley	Recreation Complex Supervisor	95,394	231	1,282
Judd, Graham	Project Manager	144,355	-	830
Kabantsov, Alex	Pump Station Maintenance Mechanic	86,631	4,405	-
Kalnins, Eric	Manager Economic Development	151,786	-	1,714
Karan, Mandy	Payroll Manager	93,959	12,467	978
Karn, Katie	City Clerk	181,588	-	1,667
Kazmi, Nadeem	Contract Administrator - Engineer	109,137	13,834	1,934
Keats, Brent	Firefighter	107,880	29,140	-
Keats, Ryan	Firefighter	99,235	10,071	-
Keefe, Jennifer	Director Community Recreation and Culture Services	187,023	607	1,720
Keller, Marcus	Maintenance Worker - Roads	69,354	5,876	58
Kelly, Scott	Groundskeeper - Fields	80,451	570	300
Kempter, Sean	Equipment Operator 4A	76,940	42,965	180
Kenganzi, Hellen	Development Technologist 2	83,087	-	-
Kenney, Jason	Landscape Manager	127,330	5,088	3,505
Khera, Baljinder	User Support Assistant	76,910	322	-
Khuu, Tiffany	Planner 1	91,241	-	324
Kimmitt, Nicole	Risk and Emergency Manager	130,809	-	853
Kingsbury, Jonathan	Field Trainer	48,002	29,198	-
Kinney, Sommer	Communications Operator 2	66,233	23,049	-
Kirkham, Reid	Firefighter	99,240	17,406	-
Kirkham, Ryan	Firefighter	102,231	15,857	-
Klosowski, Aleksandra	Mapping Technician 2	77,045	-	119
Knowles, Lee	Bylaw Inspector 2	76,978	73	382
Kools, Kevin	Firefighter	108,082	10,753	-
Korepanov, Andrey	Trades 2 - Electrician	90,185	-	177
Kovarsky, Dennis	Network Security Analyst	93,565	12,664	5,865
Kozawko, Jeff	Equipment Operator 4A	82,024	10,596	3,784
Kroeker, Natalie	Communications Operator 3	72,563	16,842	-
Kuny, Tyler	Transportation Infrastructure Manager	154,268	-	606
Kwon, Heungjoo	Network Infrastructure Systems Specialist	112,088	7,986	3,312
La Marca, Angelo	Development Technologist 2	91,163	4,558	-
Lackner, Alfred	Maintenance Worker - Utilities	70,405	4,865	54
LaCroix, James	Community Recreation Mgr	104,773	-	541
LaCroix, Mark	Facilities Management Coordinator	110,286	549	-
Lafleche, Mark	Working Foreman - Roads	85,231	6,498	58
Lakhani, Faiyaz	Systems Analyst 1	99,025	466	2,546
Lal, Darryl	Manager Business & Innovation	184,069	-	2,197
Land, Glenn	Utility Equipment Operator	78,998	20,271	58
Lankmayr, Edward	Aquatic Maintenance Supervisor	78,835	-	1,691
Latrace, Troy	Captain Operations	123,959	14,516	-
Lau, Jacson	Senior Health and Safety Advisor	123,466	-	2,391

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Name	Job Title	Remuneration	Other Remuneration	Expenses
Lau, Johnny	Systems Analyst 1	99,147	1,697	120
Lau, Ming	Mapping Technician 2	77,045	-	134
Law, Gary	Senior Financial Analyst	93,790	5,236	1,289
Law, Krystal	Building Technician	77,660	4,538	917
Law, Oi-Yu	Senior Plans Reviewer	91,118	4,684	692
Le Goff, Renata	Senior Human Resources Advisor	123,569	-	1,216
le Nobel, Lynn	City Solicitor	207,011	801	1,936
Lee, David	Planner 2	112,301	-	224
Lee, Larry	Building Official	96,415	4,144	1,478
Lee, Michael	Aquatic Program Supervisor	77,926	624	1,234
Lee, Misa	Plans Examination Manager	102,745	6,003	1,101
Lees, Fraser	Engineering Technologist 1	90,957	-	412
Legge, Brian	Bylaw Inspector 2	77,272	2,846	141
Leifsson, Danielle	Fire Inspector Captain	120,291	89	689
Leroux, Gerry	Maintenance Worker - Utilities	78,110	8,121	354
Li, Wei	Scada and Automation Technologist	91,190	5,223	918
Lintott, Jeff	Groundskeeper - Fields	80,436	-	384
Lippmann, Tom	Captain Operations	122,724	30,937	-
Livingstone, Brent	Firefighter	102,261	9,621	752
Lock, Natasha	Planner 3	108,701	501	2,853
Lofgren, Bradley	Director of Public Works	215,767	2,983	1,031
Logan, Andrew	Maintenance Worker - Utilities	73,664	17,184	638
London, Darrin	Assistant Fire Chief Training	26,305	93,846	-
Lunggren, Curtis	Plumbing Official	96,405	5,212	817
Luterbach, Cord	Firefighter	104,611	14,244	-
Luymes, Donald	General Manager Planning and Development	36,042	42,699	-
Lyle, Christine	Communications Operator 2	66,468	10,130	-
Lynn, Todd	Trades 2 - Mechanic	91,085	2,611	148
Macdonald, Madelyn	Natural Areas Supervisor	76,974	-	1,435
Macdonald, Michael	Firefighter	102,200	9,377	128
Macdonnell, Gordon	Aquatics - Recreation Program Coordinator	84,612	3	1,565
MacLean, Alden	Stores Supervisor	95,752	-	-
Maghera, Amrik	Plumbing Official	96,371	6,231	817
Magri, Nick	Recreation Program Coordinator	74,300	1,179	366
Mahal, Jamie	Financial Planning Manager	132,047	-	3,382
Maleseovich, Milana	Parks Planner	102,465	-	625
Malo, Michelle	Sign Maker	78,963	3,739	98
Malone, Scott	Firefighter	98,322	10,610	30
Maloney, David	Planner 2	80,985	-	363
Marcotte, Dan	Aquatic Program Supervisor	78,336	-	484
Marshall, Ryan	Firefighter	104,106	18,481	30
Marshall, Stephen	Captain Operations	46,593	62,345	-
Martin, Brendalynne	Financial Reporting Manager	94,130	15,388	4,940
Martinson, Thomas	Senior Network Analyst	100,312	963	-
Masterson, Tamara	Captain Operations	124,568	20,208	-
Mathison, Adam	Firefighter	104,077	54,019	241
Mathison, Christopher	Firefighter	90,955	14,583	-
Matter, Alexander	Firefighter	102,219	18,741	-
McBeath, Christopher	Development Planning Manager	153,477	-	3,800
McBeth, Kyle	Water Superintendent	138,372	12,911	1,463
McCandless, Michele	Trades 2 - Gardener	91,811	14	86
McCartney, Sara	Planner 1	92,970	372	3,173
McCormick, Monica	Police Business Services Manager	122,733	11,227	-

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Name	Job Title	Remuneration	Other Remuneration	Expenses
McCulloch, Ben	Firefighter	105,871	19,612	30
McInnis, Barbara	Performance Management Analyst	83,791	-	-
McKay, Joseph	Firefighter	105,252	28,192	30
McLeod, Douglas	Director Transportation	172,694	-	690
McMurdo, Jefferson	Assistant Fire Chief	142,879	93,103	3,883
McNulty, Christopher	Firefighter	105,935	16,456	-
Mellen, Troy	GIS Specialist	84,870	9,951	119
Melsted, Rodrick	Firefighter	99,236	19,374	-
Merrill, Andrew	General Manager Planning and Development	230,095	5,894	631
Messam, Kevin	Firefighter	102,244	13,562	302
Metelkin, Elena	Business Analyst	103,202	-	1,810
Meyer, Todd	Water Meter Mechanic	85,590	-	354
Miller, Jason	Captain Operations	126,123	32,813	2,373
Miller, Lindsay	Community Recreation Mgr - PD	79,863	141	84
Miller, Todd	Senior Plans Reviewer	91,171	1,598	2,175
Milne, Derek	Lieutenant Operations	116,724	15,414	-
Milne, Robert	Captain Operations	124,707	16,424	-
Minhas, Sandeep	Senior Property Valuator - Negotiations	100,822	217	711
Mitchell, Jarrod	Traffic Technologist	99,026	570	989
Mitchell, Tom	Equipment Operator 3	71,635	7,925	58
Mlcoch, Zoe	Manager Business & Innovation	159,230	-	495
Mok, Travia	Human Resources Assistant	84,251	-	713
Montabello, Bubba	Firefighter	105,691	13,532	-
Moon, Shannon	Crime Analyst	108,526	2,580	-
Moore, Luke	Trades 2 - Mechanic	90,342	278	19
Moore, Mark	Plumbing Official	96,418	6,074	817
Moran, Patrick	Aquatic Maintenance Supervisor	79,896	650	-
Morgan, Bryson	Firefighter	99,237	11,922	30
Morin, Benjamin	Forensic Video Technician	74,923	1,331	-
Morley, Brian	Parks Capital Projects Manager	133,609	614	2,794
Moscovitch, Zeralynne	Community Social Dev Manager	139,929	-	2,648
Motha, Eugene	Utility Asset Engineer	122,002	2,268	1,966
Muhic, Natasa	Bylaw Inspector 2	76,908	129	220
Mullen, Brandalyn	Working Foreman - Construction	78,400	40,816	5,092
Mulligan, Gary	Assistant Fire Chief	106,554	165,687	-
Munroe, Cassandra	Aquatics - Recreation Program Coordinator	84,668	22	487
Murphy, Barry	Maintenance Worker - Utilities	72,633	13,882	-
Murray, Deborah	Customer Services Supervisor	77,649	9,744	-
Murray, Shelby	Human Resources Assistant	77,342	-	120
Musil, John	Parks Planner 2	102,352	-	3,508
Nagy, Robert	Plumbing Official	94,850	-	817
Nasato, Katherine	Emergency Management Coordinator	80,275	-	-
Newall, Michael	Planner 3	122,930	858	723
Newton, Riana	Senior Human Resources Advisor	136,180	2,412	437
Ng, Britta	Environmental Protec Officer	78,136	1,576	472
Ng, Christine	Senior Capital Project Manager	146,279	-	813
Ng, Simon	Firefighter	107,219	13,475	-
Ngo, Minh	Network Infrastructure Analyst	91,397	8,188	-
Nichol, William	Trades 2 - Gardener	90,194	-	-
Nield, Steven	Lieutenant Operations	119,844	8,923	241
Nightingale, Jared	Turfcare and Irrigation Coordinator	108,375	149	757
Nightingale, Stephanie	Business Analyst	82,317	4,231	1,299
Norrington, Scott	Lieutenant Operations	119,503	21,028	-

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Name	Job Title	Remuneration	Other Remuneration	Expenses
North, Brian	Taxation Supervisor	90,962	107	1,204
Noselski, Karissa	Parks Planner	87,202	-	1,355
Notting, Mark	Field Trainer	113,384	28,590	2,132
Nowak, Aleena	GIS Specialist	87,344	-	344
Nygra, Julia	Victim Support Worker	71,636	3,862	1,746
Nystrom, Colin	Lieutenant Operations	119,598	28,362	30
O'Connor, Melissa	Plans Reviewer 1	76,010	30	1,236
Ogloff, Jim	General Manager Community Safety	251,341	4,255	4,865
O'Hagan, Christine	Communications Operator 2	75,198	890	-
O'Hanley, Kiefer	Maintenance Worker - Utilities	76,116	39,785	67
Olson, Jesse	Firefighter	105,338	23,522	241
Olson, John	Captain Operations	123,256	9,161	-
Olson, Lukas	Firefighter	102,068	14,757	850
Oltean, Carla	Capital Asset Analyst	91,040	3,235	1,703
O'Melinn, Sean	Manager Business & Innovation	155,660	-	605
Omotoso, Olufunto	Business Analyst	76,628	-	-
Ostrosser, Earl	Turfcare & Irrigation Coordinator	96,361	91	2,274
Ostrowka, Slav	Captain Operations	124,582	19,383	-
Oughton, Michael	Trades 2 - Mechanic	80,693	1,114	784
Overes, Christopher	Procurement Specialist	97,644	3,194	1,338
Pain, Mark	Procurement Manager	153,549	2,720	497
Paine, Michael	Firefighter	99,250	14,564	30
Palm, David	Captain Operations	124,736	19,568	30
Pang, Mamie	Mapping Technician 2	77,045	-	269
Pape, Matthew	Senior Talent Specialist	112,506	-	1,789
Parmar, Kiranjeet	Executive Assistant	80,275	-	20
Parsons, Robert	Engineering Inspector 2	73,151	4,197	-
Pashley, Leonard	Lieutenant Operations	117,233	14,091	-
Passley, Stephen	RCMP Facilities Maintenance and Jail Coordinator	85,334	3,883	1,405
Pastora-Gomez, Tara	Maintenance Management System Operator	73,206	7,054	723
Patrick, Dawn	Trades 2 - Gardener	91,781	5	86
Patterson, Helen	Indigenous Relations Manager	93,718	27,888	389
Pauli, Peter	Irrigation Systems Worker	81,414	354	344
Peresin, Juraj	Lieutenant Operations	117,640	8,671	-
Person, Dan	Working Foreman - Sewer System	91,552	26,958	1,965
Philipp, Andrew	Business Systems Analyst	113,446	13,775	100
Phillips, Matthew	Firefighter	102,234	16,370	-
Piccolo, Steven	Captain Operations	163,116	28,748	849
Pickrell, Allison	Planner 3	120,544	3,711	808
Pillainayagam, Jude	Utility Asset Manager	153,591	-	471
Piorecky, Jay	Firefighter	99,250	12,475	30
Plata, Kristofferson	Development Technologist 1	77,132	-	720
Plavcic, Martin	Maintenance Worker - Utilities	75,036	7,912	1,363
Podmaroff, Brett	Working Foreman - Sewers	84,357	2,556	67
Poledica, Vladan	Traffic Technologist	99,156	289	-
Poonoosamy, Leena	Drafting Technician	77,045	-	-
Powar, Harjot	Plumbing Official	93,801	9,399	817
Powell, Kevin	Outdoor Sports Operations Supervisor	86,400	2,547	-
Powell, Kevin	Firefighter	104,078	12,619	130
Prelowski, Tomasz	Aquatic Centre Supervisor	90,932	101	425
Pritchard, Jamieson	Planner 2	100,217	1,777	723
Prystupa, Kelly	Plumbing Official	95,362	5,231	692
Pyne, Aidon	Field Arborist	87,441	3,391	-

City of Coquitlam
2023 Schedule of Employee Remuneration and Expenses
Financial Information Act, Section 2 (3) (a)

Name	Job Title	Remuneration	Other Remuneration	Expenses
Raddatz, Jason	Plumbing Official	94,887	967	692
Rae, Leah	Archives and Records Officer	76,574	-	72
Raffin, Clarke	Business Analyst - Fire Rescue	90,667	2,166	7,117
Rahn, Jason	Maintenance Worker - Utilities	73,749	21,172	2,403
Rakhra, Amit	Firefighter	96,759	7,346	-
Rast, Randy	Captain Operations	93,600	16,523	-
Rastorguev, Maksim	Planner 1	88,218	2,911	301
Rayner, Christopher	Firefighter	110,193	14,634	30
Razaghizad, Peivand	Planner 2	101,789	5,479	764
Reck, Noel	Parks Operations Control Supervisor	95,862	2,041	-
Reddekopp, Jeff	Engineering Technologist 2	90,827	-	1,987
Reed, Mark	Senior Plans Reviewer	90,961	737	692
Reeves, Patrick	Maintenance Worker - Utilities	78,754	14,761	4,612
Reilly, Jessica	Communications Operator 2	66,008	14,474	-
Reinheimer, Kathleen	Manager Parks	181,490	9,427	3,408
Reisig, Jason	Firefighter	104,018	13,870	-
Repetowski, Adam	Utility Equipment Operator	78,841	12,687	67
Reyes, Fitzgerald	Engineering Technologist 1	88,457	-	195
Richen, Michael	Firefighter	103,965	13,598	241
Robb, Cameron	Firefighter	103,349	20,714	-
Roberts, Lindsay	Planning Technician 2	76,879	272	3,526
Robertson, Owen	Captain Operations	124,743	22,880	-
Robinson, Brent	Captain Operations	58,982	16,653	-
Robinson, Peter	RCMP IT Project Supervisor	98,977	417	-
Robinson, Sean	Firefighter	99,229	8,102	77
Robson, Dean	Captain Operations	126,449	16,815	-
Rodgers, John	Forest Management Technician	83,807	305	1,017
Rogers, Wendy	Director Intergovernmental Relations	161,366	2,464	7,736
Romashenko, Michael	Bylaw Inspector 2	77,035	6,171	190
Rooney, Nicholas	Communications Operator 3	72,240	33,355	-
Roper, Dwaine	Technical Support Specialist	90,393	9,227	-
Rose, Matt	Construction Site Officer	76,515	-	4,329
Rossi, Sarah	Communications Coordinator 2	83,203	-	1,676
Roulette, James	Engineering Inspector 3	86,203	40,166	-
Roussel, Curtis	Firefighter	104,060	12,411	30
Rowland, Todd	Building Official	76,076	-	3,263
Ruecker, Tyler	Firefighter	102,008	9,215	-
Ruetz, Adam	Firefighter	102,226	9,008	-
Rutherford, Pamela	Bylaw Inspector 2	76,966	206	269
Sabatino, Dominico	Trades 2 - Carpenter	90,183	248	-
Sabet Ghassemi, Yasmine	Planning Technician 2	80,398	2,991	184
Sahlane, Ziyad	Engineer in Training	81,289	-	2,287
Salazar, Jeffrey	Fleet Services Superintendent	113,921	1,815	339
Sampliner, Laura	Enviro. Sustainability Manager	96,160	-	647
Sanford, Jamie	Archivist	84,624	745	115
Santos, Chrystal	Manager Business & Innovation	142,820	-	1,777
Sauve, Mike	Pump Station Maintenance Mechanic	92,511	2,142	1,285
Schafer, Kyle	Firefighter	102,201	16,745	-
Schagerl, James	Firefighter	102,019	9,753	-
Schultz, Rose	Executive Assistant	80,275	-	-
Sclater, Irene	Human Resources Assistant	85,654	3,020	-
Scott, Curtis	Director City Lands and Real Estate	208,764	104	553
Scott, Jeremy	Fleet Services Superintendent	59,937	26,094	-

City of Coquitlam
2023 Schedule of Employee Remuneration and Expenses
Financial Information Act, Section 2 (3) (a)

Name	Job Title	Remuneration	Other Remuneration	Expenses
Scott, Neale	Senior Maintenance Worker	87,514	6,580	701
Scott, Robert	Captain Operations	126,467	40,092	-
Scrivens, Brian	Firefighter	104,175	31,951	30
Sehn, Gary	Firefighter	102,224	26,285	241
Selk, Caresse	Manager, Environment	178,227	12,333	880
Selvig, Chris	Planner 1	86,317	478	723
Serena, Dino	Trades 2 - Mechanic	90,309	3,153	86
Sharma, Vimal	CUPE Union President	104,889	18,939	-
Shaw, Ashlee	Communications Operator 2	60,336	17,700	-
Shaw, Daniel	Captain Operations	125,736	33,985	2,002
Shaw, Laura	Executive Administrator	83,591	-	666
Shepherd, Isabel	Executive Assistant	82,461	5,351	143
Shiu, Jonathan	Bylaw Inspector 2	77,043	471	2,157
Shklyar, Alexandr	Development Technologist 2	89,764	-	1,223
Siddaway, Chris	Community Partnership and Policy Manager	133,609	2,319	1,472
Sidhu, Raminder	Engineering Inspector 3	83,709	32,395	412
Sidhu, Savik	Manager Business & Innovation	180,016	-	-
Siemens, Michael	Maintenance Worker - Roads	70,652	8,477	946
Silva, Elizabeth	Executive Assistant	96,305	-	-
Simmons, Chris	Trades 2 - Mechanic	90,067	236	19
Simon, Jacint	Major Project Planner	118,702	-	258
Sinden, Ryan	Firefighter	102,614	11,310	2,381
Singh, Kim	Manager Police Services	168,218	-	3,671
Singh, Prabhleen	Business Systems Analyst	91,594	7,388	-
Singh, Rajinder	Parks Planning Project Manager	113,063	58	2,518
Smith, Colleen	Communications Coordinator 2	90,957	-	192
Smith, Kristi	GIS Specialist	82,909	-	134
Sommerfeld, Marcus	Firefighter	90,737	14,235	-
Somogyi, Christian	Landscape Construction Worker	81,464	3,084	1,220
Soque, Darlene	ICT Infrastructure Manager	153,736	2,720	1,883
Speck, Caileigh	Web and Graphics Technician	76,352	10	317
Spence, Erika	Supervisor - Crime Analysis	117,966	486	-
Spence, Glen	Bylaw, Licensing and Animal Control Supervisor	94,959	2,084	1,230
Spencer, Barton	Building Official	96,415	4,248	1,361
Spooner, Kyle	Stores Supervisor	75,344	76	-
Stafford, Cory	Fire Inspector	102,883	7,456	2,820
Steblin, Peter	City Manager	124,423	296,471	144
Steffich, Adam	Firefighter	104,079	8,407	185
Stel, Nicole	ICT Project Management Officer	135,545	484	2,033
Stephenson, Olivia	Transportation Planning Technologist	75,487	2,586	226
Stevenson, James	Firefighter	97,285	6,822	30
Stewart, Craig	Firefighter	105,589	16,119	30
Stockbruegger, Adam	Engineering Inspector 2	73,548	6,523	771
Streeter, Grant	Firefighter	102,231	14,856	-
Stuart, Robert	Director Corporate Planning	207,891	848	2,508
Sullivan, MacKenzie	Firefighter	109,146	17,496	-
Swainson, Anthony	Firefighter	99,233	9,918	-
Swan, Ryan	Working Foreman - Construction	75,258	4,890	1,067
Taha, Ehab	Senior Transportation Engineer	136,180	4,824	606
Tait, John	Supervisor - Survey Operations	90,688	10	437
Takai, Wesley	Firefighter	100,336	7,807	-
Tang, Nicholas	RCMP Technical Services Systems Coordinator	90,967	289	-
Tanner, Alexander	Landscape Construction Worker	81,374	251	456

City of Coquitlam
2023 Schedule of Employee Remuneration and Expenses
Financial Information Act, Section 2 (3) (a)

Name	Job Title	Remuneration	Other Remuneration	Expenses
Taylor, James	Planner 2	108,568	397	813
Tejassvi, Tanya	Business Systems Analyst	78,872	298	222
Thibeault, Dallas	Maintenance Worker - Utilities	71,609	6,264	359
Thibeault, Noel	Maintenance Worker - Roads	71,872	9,191	58
Thivener, Thomas	Transportation Planning Mgr	153,571	-	372
Thompson, Jeff	Firefighter	104,061	9,506	30
Thompson, Kerry	Planner 2	103,383	2,649	813
Thompson, Mark	Project Manager - Corporate Planning	111,138	-	269
Thompson, Terri	RCMP Technical Services Systems Coordinator	90,989	838	-
Ting, Yick	Planner 2	99,280	4,611	324
Tompkins, Brian	Irrigation Systems Worker	81,443	1,148	996
Tonn, Mark	Trades 2 - Carpenter	90,160	-	198
Torabi, Eiman	Maintenance Worker - Utilities	71,947	12,834	1,749
Torry, Mark	Plans Reviewer 1	77,045	-	692
Tough, Jenny	Environmental Education & Enforcement Manager	136,452	-	1,650
Tracey, Gordon	Firefighter	89,916	16,847	-
Tracey, Noel	Facilities Management Coordinator	92,555	552	1,606
Truong, Vinh	Community Recreation Manager	153,367	-	1,375
Tung, Bernard	Traffic Systems Specialist	122,548	-	3,377
Tung, Inderjit	Public Works Services Manager	136,169	-	2,007
Uhrich, Edward	Manager Parks & Facility Planning	163,620	-	986
Urquhart, Jason	Landscape Construction Worker	81,552	-	-
Van Leeuwen, Dustin	Lieutenant Operations	120,658	21,302	-
Van Os, Jillian	Telecommunications Supervisor	84,037	5,921	57
van Poorten, Catherine	Social Planner	94,092	-	808
van Veen, Christopher	Drainage/Sewer Superintendent	145,835	18,138	3,634
Vance, Douglas	Building Permits Manager - Inspections	154,519	-	3,431
Veloso, Rui	Trades 2 - Gardener	90,183	-	-
Vincent, Kathleen	Manager Communications and Civic Engagement	195,436	-	3,820
Viray, Christine	Digital Strategy Manager	79,043	-	5,856
Vivian, Brent	Arena Maintenance Supervisor	84,936	1,714	274
Volpe, Ryan	Maintenance Worker - Roads	76,500	21,626	3,076
Voon, Ryan	Climate and Energy Manager	102,203	1,841	846
Vracar, Nikolina	Legislative Services Manager	124,631	-	-
Vukonic, Peter	Building Official	94,855	74	1,017
Wales, Kelly	Communications Operator 3	65,824	17,652	42
Wall, Bradley	Firefighter	102,053	20,765	-
Wan, Peter	GIS Specialist	87,344	-	119
Wanders, Karen	Executive Assistant	110,040	4,103	424
Ward, Daniel	Planner 2	91,041	3,584	1,191
Warwick, Mark	Firefighter	102,210	15,645	-
Waters, Ian	Strategic Analyst	102,859	44	2,269
Watson, Sean	Team Lead - Business Applications	109,236	1,779	-
Weinstein, Emma	Senior Human Resources Advisor	123,173	-	-
Weir, Jordan	Firefighter	102,219	11,060	-
Weiser, Mark	Utility Worker - Parks	83,240	-	198
Weisner, Brad	Plumbing Official 2	99,340	25	692
Weldon, Lucas	Maintenance Worker - Utilities	70,026	10,953	46
Welsh, Amanda	Paralegal	77,045	-	-
Wheeler, Claire	Aquatic and Arena Complex Supervisor	103,273	327	851
Whitaker, David	Working Foreman - Roads	85,700	15,156	58
Wiederick, Laine	Equipment Operator 5	78,409	13,472	46
Wiederick, Wendy	Parks Infrastructure Manager	154,871	7,662	2,628

City of Coquitlam
2023 Schedule of Employee Remuneration and Expenses
Financial Information Act, Section 2 (3) (a)

Name	Job Title	Remuneration	Other Remuneration	Expenses
Wilcott, Christopher	Major Project Planner	104,083	216	2,291
Wilkie, Matthew	Firefighter	105,885	18,656	-
Williams, Shawn	Firefighter	99,227	7,774	-
Wilson, Jeannie	Project Administration Coordinator	99,584	7,707	1,637
Wilson, Scott	Firefighter	97,052	10,182	30
Wise, Shaun	Sub-Foreman - Mowing	71,497	3,519	387
Wong, Chao	Trades 2 - Mechanic	90,403	448	-
Wong, Hannah	Human Resources Coordinator	94,867	1,510	833
Wong, Hedy	Health and Safety Advisor	112,961	3,559	5,017
Wong, Isabella	Contract Administrator - Engineer	104,326	2,806	2,517
Wong, Jordan	Firefighter	99,235	8,600	-
Wong, Salome	Financial Planning Lead	95,534	1,844	2,051
Wood, Daniel	HVAC Mechanic	90,331	34	823
Woods, Jessica	Landscape Coordinator	108,387	-	799
Woodward, Adam	Firefighter	101,687	10,009	-
Woodworth, Curtis	Firefighter	99,350	17,576	50
Xu, Baihong	Transportation Project Manager	113,899	-	2,765
Yackimec, Tammy	Labour and Employee Relations Manager	142,484	5,030	1,262
Yastremski, Jeff	Equipment Operator 4A	76,623	38,947	54
Yastremski, Sara	Parks Services Manager	121,828	-	8,032
Ydenberg, Douglas	Engineering Inspector 2	81,494	30,046	-
Yeh, Samuel	Bylaw Inspector 2	76,981	296	190
Yet, Maggie	Planner 1	93,132	547	947
Yeung, Angela	Environmental Services Project Specialist	90,144	1,164	700
Yeung, Ka	Planner 3	120,692	5,927	947
Young, Scott	Fire Chief	199,215	12,334	8,974
Zaborniak, Mark	Manager Design and Construction	190,069	-	2,136
Zemenchik, Kevin	Firefighter	102,224	32,490	-
Zhang, Jinghua	Systems Analyst 1	94,572	1,676	782
Zhang, Xian	Planner 1	94,101	252	1,673
Zhu, Yan	Web and Graphics Technician	75,807	-	317
Ziebart, Denise	Fire Inspector	114,310	91	88
Ziefflie, Bryce	Captain Operations	123,680	20,556	-
Zondervan, Morgan	GIS Specialist	88,403	-	693
Total for employees with remuneration during 2023 of more than \$ 75,000		70,319,596	5,872,685	639,945
Total for employees with remuneration during 2023 of less than \$ 75,000		36,600,627	888,545	141,195
Council remuneration		822,927	59,357	73,201

107,743,149	6,820,586	854,341
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Reconciliation to the Consolidated Financial Statements

Remuneration	107,743,149
Other payouts	6,820,586
Library salaries and benefits	4,797,528
Accruals and other adjustments not included in T4	(415,259)
Non-taxable benefits	28,868,995
Total Labour per Financial Statements Segment Note	147,815,000

Receiver General for Canada

Employer's Canada Pension Plan contributions	4,488,811
Employer's Employment Insurance contributions	1,614,745

City of Coquitlam
2023 Statement of Severance Agreements
Financial Information Regulation Schedule 1, subsection 6 (7)

There was 1 severance agreement under which payment commenced between the City of Coquitlam and its non-unionized employees during the fiscal year 2023.

This agreement represents 2 months of compensation, which is based on the value of salary and benefits

City of Coquitlam
2023 Schedule of Payments made for the Provision of Goods and Services
Financial Information Act Section 2 (3) (b)

Vendor Name	Amount
0894914 BC Ltd dba Guardteck Security Live	38,089
0928565 BC Ltd dba KL Security Solutions	38,196
1028573 BC Ltd dba Enjoy the Journey	64,571
3251 Plateau Golf Course Ltd	42,820
341234 BC Ltd dba Microserve	202,858
3M Canada Inc	27,955
634045 BC Ltd	39,060
644230 BC Ltd	331,498
A & A Testing Ltd	509,858
A.R. Mower & Supply Ltd	32,897
A.W. Fireguard Supplies (1991) Ltd	28,404
Acklands - Grainger Inc	37,611
Action Glass Inc	179,901
AECOM Canada Ltd	102,686
Aeroquest Mapcon Inc	51,486
Ainsworth Inc	207,282
Alarmtron (BC) Ltd	95,388
All Roads Construction Ltd	5,155,747
Amazon	78,162
Ameresco Canada Inc	29,657
Aplin & Martin Consultants Ltd	121,126
Apple Canada Inc	48,790
Aquam Aquatic Specialist Inc	38,200
AquaTerra Environmental Ltd	40,735
Associated Engineering (BC) Ltd	98,212
Associated Fire Safety Group Inc	151,624
Astech Consultants Ltd	45,717
Astrographic Industries Ltd	100,202
ATCO Structures & Logistics Ltd	135,800
ATS Traffic Ltd	29,823
Augustine Soil & Mulch Ltd	426,392
AVO Vehicle Outfitting Inc	45,615
B.A. Blackwell & Associates Ltd	55,558
Bartle & Gibson Co Ltd	31,932
BC Hardwood Floor Co Ltd	144,531
BC Hydro	3,298,086
BC Municipal Safety Association	76,763
BC Recreation & Parks Association	25,127
Beatty Floors Ltd	757,573
Beaudry Landscapes	76,583
Bell Canada	57,366
Belzona Molecular (BC) Ltd	131,996
Big Bold Beautiful Banner Co Inc	75,244
Blackrete Paving Ltd	432,449
Blue Pine Enterprises Ltd	70,158

City of Coquitlam
2023 Schedule of Payments made for the Provision of Goods and Services
Financial Information Act Section 2 (3) (b)

Vendor Name	Amount
BlueLines Environmental Ltd	29,834
Bollman Roofing & Sheet Metal Ltd	200,085
Brenntag Canada Inc	85,557
British Columbia Water	29,421
Brown & Oakes Archaeology Ltd	161,756
Building Officials' Association of BC	41,805
Bunzl Safety	84,245
Burke Mountain II Ltd Partnership	1,510,240
Burnaby Blacktop Ltd	55,718
Canada Post Corp	64,450
Canada Scaffold Supply Co Ltd	30,789
Canadian Linen and Uniform Service	53,793
Canadian Mattress Recycling Inc	25,850
Canadian Turner Construction Co Ltd	3,261,357
Cansel Survey Equipment Inc	56,030
Canstar Restorations (LP)	168,166
Capilano Highway Services Co	3,038,048
Care Pest & Wildlife Control, A Terminix Canada Co	42,829
Cascade Raider Holdings Ltd	98,156
Cascade Wear Ltd	28,677
Cascadia Sport Systems Inc	92,342
Caterpillar Financial Services Ltd	103,771
CDW Canada Corp	668,602
Cedar Crest Lands (BC) Ltd	3,999,419
Cegid Inc	86,433
Centimark Ltd	195,843
CentralSquare Canada Software Inc	73,113
Charger Engineering Ltd	65,727
Civic Legal LLP	270,067
Coastal Document Solutions Ltd	42,404
Coastal Training Consultants Ltd	67,137
Cobing Building Solutions Ltd	203,066
Cobra Electric Services Ltd	1,687,623
Colliers Macaulay Nicolls Inc In Trust	375,000
Comcor Environmental Ltd	37,946
Commercial Truck Equipment Co	154,641
Como Lake Animal Hospital	85,573
Complete Utility Contractors Ltd	6,899,212
Compugen Inc	691,668
Concept Fiatlux Inc	26,513
Concert Realty Services Ltd	856,016
ContainerWest Manufacturing Ltd	54,513
Cooper Equipment Rentals Ltd	42,552
COWI North America Ltd	170,131
Creative Transportation Solutions Ltd	49,236

City of Coquitlam
2023 Schedule of Payments made for the Provision of Goods and Services
Financial Information Act Section 2 (3) (b)

Vendor Name	Amount
Critical Environment Technologies Canada Inc	46,912
Crocodile Mandarin School	31,217
Cullen Diesel Power Ltd	85,134
Cullen Western Star Trucks Ltd	38,440
Cummins Canada ULC	29,100
Custom Blacktop Co	112,040
David Hewko Planning + Program Management	26,933
DB Perks & Associates Ltd	150,232
DC Tree Services Ltd	411,436
Deloitte LLP	33,545
Delta Sierra Construction and Millwork Ltd	1,308,723
Denbow Transport Ltd	83,249
Diamond Head Consulting Ltd	67,331
Diamond Head Tree Care Ltd	326,762
Dinesen Nurseries Ltd	48,130
Division 2 Contracting Ltd	74,062
DLA Piper (Canada) LLP	88,059
DMD & Associates Electrical Consultants Ltd	30,368
Dobney Foundry Ltd	29,923
Dominion Voting Systems Corp	25,896
Door Systems Assa Abloy	123,607
Douglas College	36,584
Drake Excavating (2016) Ltd	1,191,625
E.B. Horsman & Son Ltd	61,044
Eagle Ridge Animal & Bird Hospital	33,423
Eagle West Crane & Rigging	27,633
Eaton Industries (Canada) Co	31,784
Eco-Counter Inc	29,253
E-Comm Emergency Communications for Southwest British Columbia Inc	1,016,887
Econolite Canada Inc	335,810
Elantis Solutions Inc	139,556
Elite Tents & Events (2019) Ltd	40,307
EMCO Corp	235,704
Enterprise Paper Co Ltd	38,492
Entity Mechanical Ltd	579,633
EOS Lightmedia Corp	49,843
EPS 3176	176,985
ERS Express Rock and Soil Ltd	26,772
ESC Automation Inc	70,175
ESRI Canada Ltd	54,064
EST Environmental Technologies Ltd	209,373
Executive Lock & Safe Ltd	28,248
Falcon Equipment Ltd	1,571,908
FaulknerBrowns Architecture Inc	511,749
Federation of Canadian Municipalities	26,440

City of Coquitlam
2023 Schedule of Payments made for the Provision of Goods and Services
Financial Information Act Section 2 (3) (b)

Vendor Name	Amount
Feldman Agency Inc, The	26,250
Fiduceah Independent Solutions Ltd	38,136
Finning (Canada)	103,539
First Light Energy Solutions Ltd, dba FirstLight Energy Solutions	66,645
Flowlink Environmental Inc	78,158
Foreseeson EVSE Technology Inc	28,548
FortisBC - Natural Gas	603,176
Fraser Valley Equipment Ltd	47,115
Fraser Valley Refrigeration Ltd	332,843
Fred Surridge Ltd	138,162
Fulton & Company LLP	18,110,031
Garaventa (Canada) Ltd	33,633
Garda Canada Security Corp	76,386
GardaWorld Cash Services Canada Corp	44,921
Gemco Construction Ltd	2,427,609
GFL Environmental Inc	67,571
GHD Ltd	68,423
Gibson Waterworks Supply Inc	461,621
Glacier Media	122,682
Gordon Food Service Canada Ltd	33,277
GPM Civil Contracting Inc	668,029
Grace Choi Events Ltd	37,017
Graham Construction and Engineering LP	41,906,875
Grandview Blacktop Ltd	489,189
Granicus Canada Holdings ULC	217,563
Greater Vancouver Regional District	735,666
Greater Vancouver Sewer & Drainage District	15,905,593
Greater Vancouver Water District	17,440,218
Green Image Enterprise Inc, dba Greentop Lighting	187,400
GSP Group	26,223
Guild Yule LLP	86,054
Guillevin International Co	44,528
Habitat Systems Inc	129,873
Harbour International Trucks Ltd	82,726
Harbour West Consulting Inc	43,049
Harding Forklift Service Ltd	63,966
Hazmasters Inc	29,888
HDR Architecture Associates Inc	208,960
Hemson Consulting Ltd	41,770
Heritage Office Furnishings Ltd	1,064,850
HighAngle Technical Group Inc	151,526
HolidayLights.com Inc dba Star Illuminations	151,891
Horizon Landscape Contractors Inc	51,797
HUB: Your Cycling Connection	78,680
ICONIX Waterworks LP	98,679

City of Coquitlam
2023 Schedule of Payments made for the Provision of Goods and Services
Financial Information Act Section 2 (3) (b)

Vendor Name	Amount
Image Sign & Lighting Ltd	88,824
Imperial Dade Canada	33,814
Infinite Roadmarking Ltd	680,952
Inline Sales & Service Ltd	236,210
Innovative Signage Inc	204,693
Intercontinental Truck Body (BC) Inc	276,240
International Direct Response Services Ltd	53,528
InterPro Solutions, LLC	25,184
Inter-Provincial Roof Consultants Ltd	34,876
Interprovincial Traffic Services Ltd	68,314
Introba Canada LLP	81,312
iON United Inc	43,143
Ipsos LP	37,538
Iron Mountain Canada Operations ULC	33,712
ISL Engineering & Land Services Ltd	1,364,529
J Pryce Homes Ltd	26,924
J.B. Newall Memorial	47,737
Jack Cewe Construction Ltd	7,222,140
James Ridge Consulting Inc	34,936
Jasvinder Hothi o/a Utility West Civil Works	59,365
JMP Landscaping & Cityscape Solutions Inc	44,240
Johnson Controls Canada LP	178,842
Johnston Meier Insurance Agencies Group	102,800
Jumpstart Music & Movement	48,066
JW Recycle It Inc	57,990
Kasian Architecture Interior Design and Planning Ltd	299,473
Kerr Wood Leidal Associates Ltd	74,714
Key Innovations Inc	35,800
Key-West Asphalt (333) Ltd	3,361,855
Kick Start Technologies Ltd	72,419
Klondike Infrastructure Ltd	623,066
KMS Tools	40,401
Kofax, Inc	46,826
Konica Minolta Business Solutions (Canada) Ltd	70,916
KPMG, LLP	46,253
L42 Solutions Ltd	127,214
Lafarge Canada Inc	1,752,619
Landmark Building Maintenance Corp	169,890
Layer One Contracting	230,378
Ledcor Construction Ltd	2,191,835
Lee's Trees Ltd	49,554
Lifesaving Society	56,729
Lil Bear Contracting Corp	1,559,239
Lindome Structures, a division of Ove F. Linder Manufacturing Ltd	86,966
Long View Systems Corp	456,073

City of Coquitlam
2023 Schedule of Payments made for the Provision of Goods and Services
Financial Information Act Section 2 (3) (b)

Vendor Name	Amount
Mainland Construction Materials ULC	778,408
Mainroad Maintenance Products	470,042
Mancorp Industrial Sales Ltd	54,291
Maple Leaf Disposal Ltd	52,079
Marex Constructors Ltd	2,726,905
Marine Repairs & Maintenance Ltd	96,562
Marsh Canada Ltd	993,557
Mar-Tech Underground Services Ltd	86,206
Martinizing Dry Cleaners	39,241
Martinson Golly Ltd	126,762
Matthews Equipment Ltd O/A Herc Rentals	26,719
McElhanney Ltd	395,723
McRae's Environmental Services Ltd	1,030,015
MDT Technical Services Inc	40,529
Medical Technology (W.B) Inc	40,837
Mennen Equipment Services Ltd	37,342
Merletti Construction (1999) Ltd	4,909,452
Metro Motors Ltd	689,344
Metro Testing & Engineering Ltd	204,436
Metro Traffic Ltd	1,054,563
Microsoft Canada Inc	279,246
Milestone Environmental Contracting Inc	40,748
Miller Capilano Maintenance Corp	372,764
Mills Office	111,942
Minister of Finance	918,459
Morrison Hershfield Ltd	43,258
MVCC Video Communications Corp	87,313
MWL Demolition Ltd	192,678
Nawkaw Corp	47,755
Nero Global Tracking a division of Vecima Networks Inc	79,176
Net Zero Waste Abbotsford Inc	390,262
Netagen Communication Technologies Inc	286,541
New Value Solutions Group Inc	76,716
Norton Rose Fulbright Canada LLP	40,102
Nutrien AG Solutions (Canada), Evergro Division	257,778
Oakcreek Golf & Turf Inc	254,019
Ocean Marker Sport Surfaces (2014) Ltd	25,237
OK Tire Port Kells	153,639
Oldham, Georganne	32,865
O'M Engineering Inc	28,319
Omni Coating Ltd	28,724
Open Text Corp	85,508
Oracle Canada ULC	379,725
Organized Crime Agency of BC	53,470
Pacific All-Temp Refrigeration Ltd	234,527

City of Coquitlam
2023 Schedule of Payments made for the Provision of Goods and Services
Financial Information Act Section 2 (3) (b)

Vendor Name	Amount
Pacific Coast Renewables Corp	922,357
Pacific Door Closer Service Ltd	74,647
Pacific Flow Control Ltd	29,325
Palmieri Bros. Paving Ltd	4,051,395
Paquin Entertainment Group Inc	25,625
PerfectMind Inc	85,344
Petro-Canada Lubricants Inc	33,621
Phoenix Tent & Event Rentals Inc	26,233
Pinton Forrest & Madden Group Inc	70,497
Pit Stop Portable Toilet Services Ltd	25,110
PJS Systems Inc	86,905
Plan Group Inc	48,326
Planet Ice-Coquitlam	854,456
Polycrete Restorations Ltd	98,565
Polygon Construction Management Ltd	64,546
Ponte Bros Contracting Ltd	2,473,186
Port Coquitlam Building Supplies Ltd	62,356
Postmedia Network Inc	48,636
PowerPlan Canada, ULC	118,599
Precise ParkLink Inc	241,811
Profire Emergency Equipment Inc	65,097
Promax Audio Visual Systems Inc	117,861
Pro-Shine Fleet Washing Ltd	57,035
Pulse Vancity	84,315
PWL Partnership Landscape Architects Inc	238,635
Quadient Canada Ltd - DPOC	79,939
Quantum Lighting, Inc	69,311
Quantum Spatial Canada Inc	51,654
R.F. Binnie & Associates Ltd	842,151
Raybern Erectors Ltd	194,807
RC Strategies Inc	25,305
RDM Equipment Sales & Rentals Ltd	72,176
Read Jones Christoffersen Ltd	50,281
Receiver General For Canada	41,536,460
Remdal Painting & Restoration Inc	245,306
Remix Technologies LLC	38,500
Retro Specialty Contractors Inc	89,379
Ridgeway Investments Inc	52,326
Ripple Project Leaders (RPL) Ltd	96,058
RK Innovations Inc	44,137
Rogers AT&T	235,934
Rollins Machinery Ltd	989,945
Ronin Safety and Rescue Inc	27,665
Roper Greyell LLP	116,884
Rose Security Services Inc	204,222

City of Coquitlam
2023 Schedule of Payments made for the Provision of Goods and Services
Financial Information Act Section 2 (3) (b)

Vendor Name	Amount
Ross Morrison Electrical Ltd	64,976
S.i. Systems Partnership	165,446
Safesidewalks Canada (BC) Inc	148,133
Sandpiper Contracting LLP	146,649
Sapphire Sound Inc	253,634
Sasco Contractors Ltd	27,979
Save-On-Foods	28,405
Scooby's Dog Waste Removal Service Ltd	39,320
Seaforth Construction Ltd	78,413
Seal Tec Industries Ltd	70,124
Shangri-La Landscaping	135,137
Shaw Cablesystems	32,299
Shepellfgi, a Division of HRCO Inc	42,697
Sherine Industries Ltd	26,168
Shred-it International ULC	29,474
Shugona Designs	49,945
Sigfusson Construction Ltd	266,955
Site One Landscape Supply Ltd	26,530
Smith Sheet Metal Works Ltd	43,591
Smithrite Delivery Services Ltd	250,680
Solid Caddgroup Inc	41,774
Solid Rock Fencing Ltd	44,557
Soundbar Audio Visual Ltd	83,807
Source Office Furniture & Systems Ltd	28,959
Space2place Design Inc	98,533
Specimen Trees Wholesale Nurseries Ltd	33,296
Spectrum Networks Inc	114,611
SPI Health and Safety Inc	30,647
Spicers Canada ULC	31,101
St. John Ambulance	26,880
Star West Petroleum Ltd	45,885
State Chemical Ltd	48,829
Stealth Security Inc	42,073
Stellar Recruitment Inc	154,618
Stinson ITS Inc	148,187
Suffolk Landscapes Ltd	39,594
Sunbelt Rentals of Canada, Inc	124,100
Suncor Energy Products Partnership	1,321,005
Super Standard Heating & Air Duct Cleaning Ltd	70,778
Superior Asphalt Paving Ltd	81,027
Superior Propane Inc	28,888
Sysco Canada Inc	221,787
Targa Contracting (2013) Ltd	133,097
Target Products Ltd	72,861
Taylor Kurtz Architecture & Design Inc	176,613

City of Coquitlam
2023 Schedule of Payments made for the Provision of Goods and Services
Financial Information Act Section 2 (3) (b)

Vendor Name	Amount
TC Safer Schools Together Ltd	39,223
Team Sales Ltd	59,161
TELUS Communications Inc	28,596
Tetra Tech Canada Inc	150,306
Tforce Final Mile Cana	68,868
The Home Depot	53,940
Thurber Engineering Ltd	25,160
TK Elevator (Canada) Ltd	43,685
TKA+D Architecture + Design Inc	75,783
Topent Ltd	25,727
Total Green Commercial Cleaning & Maintenance Ltd	28,644
Trademaster Automotive Ltd	69,650
Transtar Sanitation Supply Ltd	250,179
Treeko Contracting Ltd	27,909
Triple M Investments Ltd	31,850
Triple Three Trading Ltd	38,215
UBS Industries	27,625
Uline Canada Corp	63,574
United Floral Inc	106,191
United Rentals of Canada, Inc	70,966
Urban Arts Architecture Inc	187,160
Urban Systems Ltd	385,447
Valley Traffic Systems Inc	58,163
Van Noort Bulbs Co Ltd	34,554
Van-Kel Irrigation	116,364
VDZ+A Consulting Inc	29,046
Vector Reprographics Inc	38,186
VFA Canada Corp	72,316
Vimar Equipment Ltd	353,452
Waste Connections of Canada Inc	3,525,849
Water Street Engineering Ltd	343,661
Watson Goepel	27,112
WATT Consulting Group Ltd	63,221
West Coast Fitness Fixations Inc	43,849
Westcan Auto Parts Ltd	95,586
Westcoast T-Bar Ltd	41,759
Western Integrated Electrical Ltd	489,826
Western System Controls Ltd	81,885
Western Weed Control (1980) Ltd	106,118
Westport Construction Group Inc	107,113
Westwood Printing	51,868
White Star Property Services Ltd	116,161
Wilco Civil Inc	91,055
Wild Coast Productions & Event Rentals Inc	139,412
Wishbone Industries Ltd	65,782

City of Coquitlam
2023 Schedule of Payments made for the Provision of Goods and Services
Financial Information Act Section 2 (3) (b)

Vendor Name	Amount
Wood Wyant Inc	61,286
WSP Canada Inc	208,611
Xylem Canada Company	49,251
YBS Yard Beautification Services Ltd	52,451
YMCA of Greater Vancouver	1,874,606
Young Anderson	57,077
Zeemac Vehicle Lease Ltd	185,768
Zoetica Wildlife Research Services Inc	42,265
Total for suppliers with aggregate payments in 2023 equal to or greater than \$25,000	263,930,607
Total for all other suppliers with aggregate payments in 2023 less than \$25,000	7,831,670
Consolidated total of all grants exceeding \$25,000	14,440,673
Consolidated total of all grants less than \$25,000	315,086
Total Payments to Suppliers	286,518,035
Reconciliation to the Consolidated Statement of Operations	
Total payments to suppliers	286,518,035
Labour expenses not included in the payments to suppliers	147,815,000
Non labour Library expenses	1,562,262
GST rebate and other non goods or services	(10,975,711)
Tangible Capital Assets expenditures not Included in the Statement of Operations	(92,143,447)
Library Grant Expense	(6,438,880)
Accruals and other journal entries not posted through accounts payable	6,444,741
Total expenses per Statement of Operations	332,782,000

City of Coquitlam
2023 Schedule of Grants and Contributions
Financial Information Regulation Schedule 1 Section 7 (2) (b)

Vendor Name	Amount
43 Housing Society	3,854,738
Access Youth Outreach Services Society	43,195
Austin Heights Business Improvement Association	215,000
BC Hydro	29,800
CERA (Communities Embracing Restorative Action) Society	38,654
Festival Coquitlam	64,591
Coquitlam Heritage Society	380,400
Coquitlam Minor Lacrosse Association	30,000
Coquitlam Public Library	6,439,881
Evergreen Cultural Centre Society	1,203,275
Hope for Freedom Society	34,117
Place des Arts	1,295,037
School District No. 43 (Coquitlam)	40,244
SHARE Family & Community Services Society	48,901
Societe Francophone de Maillardville	113,250
Tricity Asian Arts and Culture Society	25,000
Tri-City Transitions Society	25,000
United Scottish Cultural Society	68,590
VRS Communities Society	456,000
Watershed Watch Salmon Society	35,000
Grand Total	14,440,673



City of Coquitlam Finance Division

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