

METRO VANCOUVER FINANCIAL INFORMATION ACT FILING

STATEMENT OF FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2022

June 2023

THIS STATEMENT OF FINANCIAL INFORMATION INCLUDES THE ACCOUNTS OF:

**METRO VANCOUVER REGIONAL DISTRICT
GREATER VANCOUVER WATER DISTRICT
GREATER VANCOUVER SEWERAGE AND DRAINAGE DISTRICT
METRO VANCOUVER HOUSING CORPORATION**



**Metro Vancouver Regional District
Greater Vancouver Water District
Greater Vancouver Sewerage & Drainage District
Metro Vancouver Housing Corporation**

2022 STATEMENT OF FINANCIAL INFORMATION APPROVAL

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements and schedules included in this 2022 Statement of Financial Information, produced under the *Financial Information Act*.

A handwritten signature in black ink, appearing to read 'D. Rear', is written over a horizontal line.

Dean Rear,
Chief Financial Officer
June 8, 2023

STATEMENT OF FINANCIAL INFORMATION
For the Year Ended December 31, 2022

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SECTION I

Consolidated Financial Statements

Consolidated Financial Statements of

**METRO VANCOUVER
REGIONAL DISTRICT
(OPERATING AS METRO VANCOUVER)**

Year ended December 31, 2022

METRO VANCOUVER REGIONAL DISTRICT

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December 31, 2022

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**METRO VANCOUVER DISTRICTS
AND METRO VANCOUVER HOUSING CORPORATION
(Operating as Metro Vancouver)
MANAGEMENT REPORT**

The Consolidated Financial Statements contained in this report have been prepared by management in accordance with Canadian public sector accounting standards. The integrity and objectivity of these statements are management's responsibility. Management is responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Metro Vancouver Regional District's Board of Directors is responsible for approving the consolidated financial statements and for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises this responsibility through the Finance Committee of the Board.

The external auditors, BDO Canada LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the consolidated financial statements. Their examination does not relate to the other unaudited schedules attached to the financial statements and statements required by the *Financial Information Act*. The Independent Auditor's Report outlines the scope of the audit for the year ended December 31, 2022.

On behalf of the Metro Vancouver Regional District, Greater Vancouver Sewerage and Drainage District, Greater Vancouver Water District, and Metro Vancouver Housing Corporation.



Dean Rear, Chief Financial Officer

Date: April 28, 2023



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Independent Auditor's Report

To the Board of Directors of the Metro Vancouver Regional District

Opinion

We have audited the consolidated financial statements of the Metro Vancouver Regional District (the "Consolidated Entity"), which comprise the consolidated Statement of Financial Position as at December 31, 2022, and the consolidated Statements of Operations, Change in Net Debt and Cash Flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Consolidated Entity as at December 31, 2022 and the results of its operations, change in net debt, and 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 Consolidated Financial Statements section of our report. We are independent of the Consolidated Entity in accordance with the ethical requirements that are relevant to our audit of the consolidated 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 Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Consolidated Entity'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 Consolidated Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 these consolidated financial statements.



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

- Identify and assess the risks of material misstatement of the consolidated 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 Consolidated Entity'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 Consolidated Entity'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 consolidated 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 Consolidated Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We 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.

Other Matter – Supplementary Information

We draw attention to the fact that the supplementary information included in Schedule 1 does not form part of the audited consolidated financial statements. We have not audited or reviewed this supplementary information and, accordingly, we do not express any opinion, review conclusion or any other form of assurance on this supplementary information.

BDO Canada LLP

Chartered Professional Accountants

Vancouver, British Columbia
May 01, 2023

METRO VANCOUVER REGIONAL DISTRICT

Exhibit A

Consolidated Statement of Financial Position

As at December 31, 2022

(in thousands of dollars)

	2022	2021
Financial Asset		
Cash and cash equivalents	\$ 388,043	\$ 738,303
Accounts receivable (note 2)	193,673	193,051
Due from TransLink and member municipalities (note 3)	1,260,527	1,094,140
Investments (note 4)	391,386	289,582
Debt reserve fund (note 5)	65,522	64,388
	2,299,151	2,379,464
Liabilities		
Accounts payable and accrued liabilities (note 6)	299,379	337,420
Employee future benefits (note 7)	14,602	13,907
Landfill closure and post-closure liability (note 8)	41,026	32,907
Deferred revenue and refundable deposits (note 9)	343,047	341,016
Debt reserve fund, member municipalities, and TransLink (note 5)	35,231	35,179
Debt (net of sinking funds) (note 10)		
Metro Vancouver Districts and Housing Corporation	1,884,302	1,851,489
TransLink and member municipalities	1,246,714	1,083,106
Total debt	3,131,016	2,934,595
	3,864,301	3,695,024
Net Debt	(1,565,150)	(1,315,560)
Non-Financial Assets		
Tangible capital assets (note 11)	7,796,302	7,172,479
Inventories of supplies	11,864	10,938
Prepaid land leases (note 12)	4,868	5,062
Prepaid expenses	11,714	8,723
	7,824,748	7,197,202
Accumulated Surplus (note 13)	\$ 6,259,598	\$ 5,881,642

Contractual obligations and rights (note 14)

Contingencies (note 15)

Budget information (note 16)

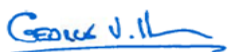
Segmented information and expenses by object (note 17)

Subsequent events (note 18)

The accompanying notes are an integral part of these consolidated financial statements.



Chief Financial Officer



Board Chair

METRO VANCOUVER REGIONAL DISTRICT

Exhibit B

Consolidated Statement of Operations

Year ended December 31, 2022

(in thousands of dollars)

	2022 Budget (Note 16)	2022 Actual	2021 Actual
Revenues (note 17)			
MVRD property tax requisitions	\$ 91,708	\$ 91,708	\$ 82,714
Metered sale of water	329,366	329,678	319,989
Sewerage and drainage levy	301,425	301,425	288,226
Tipping fees	112,910	125,797	112,610
Housing property rentals	42,051	43,267	42,416
BODTSS industrial charges	12,263	12,431	12,157
Development cost charges	103,080	60,583	42,204
Grants and other contributions	126,822	37,265	76,174
User fees, recoveries, and other revenue	41,175	46,411	42,903
Sinking fund and interest income	32,110	38,682	32,840
Sinking fund income, members and TransLink	29,165	27,072	28,222
	1,222,075	1,114,319	1,080,455
Expenses (note 17)			
Liquid waste services	294,631	274,160	232,928
Solid waste services	119,856	142,930	108,040
Water operations	197,307	184,446	173,128
Housing rental operations	41,452	34,516	35,765
Regional parks	46,045	38,405	37,310
General government services	7,400	7,167	6,257
Air quality	14,826	11,101	10,082
Regional employers services	3,204	2,362	2,342
E911 emergency telephone system	5,333	5,269	4,543
Regional planning	4,756	4,140	3,101
Invest Vancouver	3,038	2,420	1,556
Housing planning and policy	1,794	1,031	1,085
Electoral areas	632	654	455
Regional global positioning system	348	169	242
Sasamat volunteer fire department	294	350	263
Regional emergency management	234	171	78
Sinking fund income attributed to members and TransLink	29,165	27,072	28,222
	770,315	736,363	645,397
Annual surplus	451,760	377,956	435,058
Accumulated surplus, beginning of year	5,881,642	5,881,642	5,446,584
Accumulated surplus, end of year (note 13)	\$ 6,333,402	\$ 6,259,598	\$ 5,881,642

The accompanying notes are an integral part of these consolidated financial statements.

METRO VANCOUVER REGIONAL DISTRICT

Exhibit C

Consolidated Statement of Change in Net Debt

Year ended December 31, 2022

(in thousands of dollars)

	2022 Budget (Note 16)	2022 Actual	2021 Actual
Annual surplus	\$ 451,760	\$ 377,956	\$ 435,058
Change in tangible capital assets			
Acquisition of tangible capital assets	(1,390,548)	(723,206)	(720,501)
Amortization of tangible capital assets	96,073	99,142	86,415
Net book value of tangible capital assets disposed	—	241	1,110
	(1,294,475)	(623,823)	(632,976)
Change in other non-financial assets			
Acquisition of prepaid expenses	—	(11,714)	(8,723)
Use of prepaid expenses	—	8,723	9,350
Amortization of prepaid land leases	194	194	195
Acquisition of inventories of supplies	—	(11,864)	(10,938)
Consumption of inventories of supplies	—	10,938	10,017
	194	(3,723)	(99)
Change in net debt	(842,521)	(249,590)	(198,017)
Net debt, beginning of year	(1,315,560)	(1,315,560)	(1,117,543)
Net debt, end of year	\$ (2,158,081)	\$ (1,565,150)	\$ (1,315,560)

The accompanying notes are an integral part of these consolidated financial statements.

METRO VANCOUVER REGIONAL DISTRICT

Exhibit D

Consolidated Statement of Cash Flows

Year ended December 31, 2022

(in thousands of dollars)

	2022	2021
Cash provided by (used in):		
Operating transactions:		
Annual surplus	\$ 377,956	\$ 435,058
Items not involving cash		
Amortization of tangible capital assets	99,142	86,415
Amortization of prepaid land leases	194	195
Sinking fund income	(54,931)	(53,932)
Debt reserve fund income	(1,455)	(1,065)
Accrued interest and unamortized premium or discount	(718)	(2,029)
Gain (loss) on disposal of tangible capital assets and asset held for sale	(1,359)	743
Employee future benefit expense	2,911	2,868
Change in landfill closure and post-closure liability	8,119	743
Change in non-cash financial assets and liabilities		
Accounts receivable	(622)	(42,424)
Due from TransLink and member municipalities	(166,387)	(93,341)
Accounts payable and accrued liabilities	(38,041)	88,148
Employee future benefits paid	(2,216)	(2,330)
Deferred revenue and refundable deposits	2,031	29,565
Debt reserve fund, member municipalities, and TransLink	52	(424)
Inventories of supplies	(926)	(921)
Prepaid expenses	(2,991)	627
Net change in cash from operating transactions	220,759	447,896
Capital transactions:		
Proceeds on sale of tangible capital assets	1,600	367
Acquisition of tangible capital assets	(723,206)	(720,501)
Net change in cash from capital transactions	(721,606)	(720,134)
Investing transactions:		
Acquisition of investments	(403,818)	(160,752)
Investment maturities	302,732	290,591
Net change in cash from investing transactions	(101,086)	129,839
Financing transactions:		
Debenture debt and mortgages issued	452,970	779,600
Debt reserve fund issuances	(4,530)	(7,796)
Debt reserve fund maturity	4,851	3,915
Sinking fund payments	(193,570)	(158,391)
maturity	(8,048)	(8,136)
Sinking fund retirement	182,352	142,080
Debenture debt maturity	(182,352)	(142,080)
Net change in cash from financing transactions	251,673	609,192
Net change in cash and cash equivalents	(350,260)	466,793
Cash and cash equivalents, beginning of year	738,303	271,510
Cash and cash equivalents, end of year	\$ 388,043	\$ 738,303

The accompanying notes are an integral part of these consolidated financial statements.

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 1

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

1. Significant Accounting Policies

The consolidated financial statements of the Metro Vancouver Regional District (the “District”) are prepared by management in accordance with Canadian public sector accounting standards. Significant accounting policies adopted by the District are as follows:

Government Reporting Entity

The consolidated financial statements include the assets, liabilities, revenues, and expenses of four legal entities: the Metro Vancouver Regional District (“MVRD”), the Greater Vancouver Sewerage and Drainage District (“GVS&DD”), the Greater Vancouver Water District (“GVWD”), and the Metro Vancouver Housing Corporation (“MVHC”).

The MVRD was established under the Local Government Act of British Columbia. It provides a number of specific and agreed upon services directly to the public and its member municipalities, the major one of which is the ownership and operation of a network of regional parks. Its Board of Directors comprises mayors and councilors from the member municipalities appointed for that purpose by the municipalities. The number of directors, and the number of votes each may cast, is based upon the population of the municipality. Under the legislation, all staff, even if their work is under the authority of the related legal entities, are employees of the MVRD.

The GVS&DD was established by an Act of the same name in 1956. Its two principal responsibilities are the collection, treatment, and discharge of liquid waste for the municipalities of the MVRD, and the disposal of solid waste for the municipalities of the MVRD and the public. GVS&DD owns and operates wastewater treatment plants and a related collection network connected to the municipal collection systems, and several solid waste facilities including a waste-to-energy facility. Its Board of Directors comprises the same councilors and mayors as appointed to the MVRD Board by the participating municipalities.

The GVWD was established by an Act of the same name in 1924. Its primary responsibility is the supply of potable water to its member municipalities. Its Board of Directors comprises the same councilors and mayors as appointed to the MVRD Board by the participating municipalities. GVWD owns or holds under a 999-year lease from the Province, an extensive closed watershed network as its source of supply. It owns a series of dams, reservoirs, water treatment plants and a distribution network connecting to the municipal distribution systems. GVWD also owns and is responsible for operating and maintaining office buildings that are leased to MVRD and its related entities.

The MVHC is a wholly-owned subsidiary of the MVRD. The MVHC was incorporated under the Business Corporations Act (British Columbia) to own and operate housing sites within the Lower Mainland for the purpose of providing affordable rental housing on a non-profit basis.

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 2

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

1. Significant Accounting Policies (continued)

Basis of Consolidation

The consolidated financial statements reflect the combined assets, liabilities, revenues, and expenses of the reporting entity. The reporting entity comprises the MVRD, the GVS&DD, the GVWD, and the MVHC. These organizations are controlled by the District. All transactions and balances between these legal entities have been eliminated on consolidation.

Basis of Accounting

The District 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 or services and/or the legal obligation to pay.

Government Transfers

Government transfers, are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. The transfer of revenue is initially deferred and then recognized in the statement of operations as the stipulation liabilities are settled.

When the District is deemed the transferor, the transfer expense is recognized when the recipient is authorized and has met the eligibility criteria.

Deferred Revenue and Refundable Deposits

Deferred revenue represents licenses, permits, development cost charges, security deposits, restricted contributions, and other fees which have been collected, but for which the related services or obligations have yet to be performed. These amounts will be recognized as revenue in the fiscal year the services are performed or obligations and stipulations have been met.

Sinking Fund, Debt Retirement, and Interest Income

Interest income is reported as revenue in the period earned. When required, based on external restrictions, interest income earned on deferred revenue is added to and forms part of the deferred revenue balance, and is recognized into income when related stipulations are met. Any surpluses received from upon debt retirement are recorded in the year received.

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 3

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

1. Significant Accounting Policies (continued)

Cash Equivalents	Cash equivalents include highly liquid financial instruments with a term to maturity of ninety days or less at the date of acquisition. Cash equivalents are recorded at the lower of cost plus accrued interest.
Investments	Investments consist of both long and short-term instruments and are recorded at amortized cost using straight-line method.
Employee Future Benefits	<p>The District and its employees participate in the Municipal Pension Plan. The Municipal Pension Plan is a multi-employer contributory defined benefit pension plan. Payments made in the year are expensed.</p> <p>Under the terms of various collective agreements and compensation policies, the District provides paid sick leave to eligible employees and in certain agreements allows unused sick days to accumulate. There are no payouts of unused sick days at termination. In addition, employees acquire certain employee benefits on termination and retirement. These include days for severance based on years of service, vacation based on years of service, Worker's Compensation top-up, and a full year's vacation entitlement in the year of retirement. 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 is accrued based on projected benefits as the employees render services necessary to earn the future benefits. Actuarial gains and losses are amortized over the expected average remaining service period of the related employee group, commencing the year after the gain or loss arises.</p>
Landfill Closure and Post-Closure Liability	The estimated present value of landfill closure and post-closure costs is recognized as a liability. This liability is recognized based on estimated future expenses, including estimated inflation discounted to the current date and accrued based on the proportion of the total capacity of the landfill used as of the date of the statement of financial position. The change in this estimated liability during the year is recorded as an expense in operations. These estimates are reviewed and adjusted annually and any changes are recorded on a prospective basis.

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 4

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

1. Significant Accounting Policies (continued)

Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

Tangible Capital Assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development, or betterment of the asset. The cost, less residual value, of the tangible capital assets, except land, is amortized over their estimated useful lives. All assets are amortized on a straight line basis as follows:

Asset	Useful Life - Years
Buildings	
Housing	25 – 35
Parks	50
Watershed	25
Corporate – Head Office	40
Infrastructure	
Sewer	
Wastewater treatment, pumping stations	50
Interceptors and trunk sewer, drainage	100
Solid Waste	25 – 30
Water	
Dams, reservoirs	150
Supply mains	100
Distribution systems, drinking water treatment	50
Parks	
Bridges, culverts, fencing	20 – 40
Trails	100
Roads, erosion protection, water and sewer systems	100
Information technology systems and networks	5 – 10
Vehicles	5 – 20
Machinery, equipment, furniture, and fixtures	5 – 20

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 5

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

1. Significant Accounting Policies (continued)

Non-Financial Assets (continued)

Tangible Capital Assets

a. Annual amortization

Annual amortization begins when the asset is available for use and is expensed over its useful life. Assets under construction are transferred to the appropriate asset class and are amortized from the date the asset is available for use.

b. Contributions of tangible capital assets

Contributions of tangible capital assets are recorded at their estimated fair value at the date of receipt and as contribution revenue.

c. Works of art and cultural and historic assets

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

d. Interest capitalization

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

Inventories of Supplies

Inventories of supplies held for consumption are recorded on a first-in, first-out basis.

Prepaid Land Leases

Prepaid land leases are recorded at historical cost less accumulated amortization. Upon expiration of the lease contract, the property will revert to the lessor. Prepaid land leases are amortized on a straight-line basis over the lease term.

Revenue Recognition

Property tax revenues and sewerage and drainage revenues from member municipalities are recognized in the year they are levied. Metered sale of water, tipping fees, permits, cost sharing, and other revenues are recognized as revenue on an accrual basis according to the usage and rates approved and set by the Board. Housing property rental revenue is recognized over the rental period once the tenant commences occupancy, rent is due and collection is assured.

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 6

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

1. Significant Accounting Policies (continued)

Segmented Information

A segment is defined as a distinguishable activity or group of activities of a government for which it is appropriate to separately report financial information to achieve the objectives of the standard. The District has provided definitions of the District's segments as well as presented financial information in segmented format in note 17.

Liability for Contaminated Sites

A liability for remediation of a contaminated site is recognized when the site is no longer in productive use and the following criteria are satisfied: an environmental standard exists; contamination exceeds the standard; the District is either directly responsible or has accepted responsibility for remediation; it is expected that future economic benefits will be given up and a reasonable estimate of the liability can be made. Liabilities for contaminated sites is reported in accounts payable and accrued liabilities (note 6).

Use of Estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. These estimates and assumptions are based on management's best information and judgment and may differ from actual results. Adjustments, if any, will be reflected in the financial statements in the period that the change in estimate is made, as well as in the period of settlement if the amount is different.

Significant areas requiring the use of management's judgment relate to the determination of contaminated sites liabilities, the employee future benefits liability, the estimate of accruals for projects in progress, amortization rates and useful lives for tangible capital assets, the landfill closure and post-closure liability, the assessment of the impairment of tangible capital assets and work in progress, and the assessment of the outcome of contingent liabilities.

2. Accounts Receivable

	2022	2021
GVWD	\$ 68,590	\$ 48,357
GVS&DD	108,083	139,016
MVHC	2,743	624
MVRD	14,257	5,054
	\$ 193,673	\$ 193,051

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 7

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

3. Due from TransLink and Member Municipalities

The District is reimbursed for amounts paid to the Municipal Finance Authority of British Columbia ("MFA") for the obligations incurred on behalf of its member municipalities and TransLink whose undertakings were financed out of the proceeds of these obligations (refer to note 10). The amount recoverable is net of sinking funds, held and invested by the MFA, and includes accrued interest as follows:

	Net Debt Recoverable	Accrued Interest	2022	2021
TransLink	\$ 234,324	\$ 5,169	\$ 239,493	\$ 286,467
Member municipalities	1,012,390	8,644	1,021,034	807,673
	\$ 1,246,714	\$ 13,813	\$ 1,260,527	\$ 1,094,140

4. Investments

	Yields	Maturity Dates	2022	2021
Bonds:				
Government	1.91% - 3.11%	April 2023 - March 2031	\$ 60,657	\$ 78,983
Corporate	1.97% - 5.86%	June 2024 - March 2028	47,583	51,172
Unamortized premium			4,646	3,927
			112,886	134,082
Term deposits	1.30% - 5.25%	January 2023 - July 2025	63,500	98,000
GICs	1.20% - 4.57%	January 2023 - April 2028	215,000	57,500
Total			\$ 391,386	\$ 289,582

Government bonds include debt securities issued by the federal and provincial governments of Canada, and the Municipal Finance Authority of British Columbia. Corporate bonds include Schedule I and II Chartered Banks of Canada.

Market value of investments as at December 31, 2022 was \$393,365,298 (2021 - \$294,798,145).

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 8

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

5. Debt Reserve Fund

The MFA provides financing for regional districts and member municipalities. The MFA is required to establish a Debt Reserve Fund for each debenture issue equal to one-half the average annual installment of principal and interest. The debt reserve fund is comprised of cash deposits equal to 1% of the principal amount borrowed and a non-interest bearing demand note for the remaining requirement. Cash deposits held by the MFA are payable with interest to the ultimate borrower when the final obligations under the respective loan agreements have been made.

If, at any time, the District has insufficient funds to meet payments due on its obligations to the MFA, the payments will be made from the debt reserve fund. The demand notes are callable only if there are additional requirements to be met to maintain the level of the debt reserve fund. At December 31, 2022, \$130,539,983 (2021 - \$122,534,444) in callable demand notes were outstanding and have not been recorded in the statement of financial position.

	2022	2021
Cash deposits held by MFA on behalf of:		
TransLink and member municipalities	\$ 35,231	\$ 35,179
Metro Vancouver Districts	30,291	29,209
	\$ 65,522	\$ 64,388

6. Accounts Payable and Accrued Liabilities

	2022	2021
Trade accounts	\$ 166,809	\$ 233,799
Construction holdbacks	79,654	65,181
Accrued interest on debt	27,606	23,429
Wage accruals	23,815	14,249
Contaminated sites (a)	1,495	762
	\$ 299,379	\$ 337,420

(a) In 2022, the District accrued \$1,494,860 to remediate contaminated soils at two of its properties within the GVWD. The remediation work for the properties will be completed in 2024 and 2026. The remediation work accrued in 2021 within the GVS&DD was completed.

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 9

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

7. Employee Future Benefits

The employee future benefits have been based on the results of an actuarial valuation done by an independent actuarial firm. A full valuation was performed as of December 31, 2022.

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

	2022	2021
Accrued benefit obligation:		
Balance, beginning of year	\$ 19,008	\$ 20,362
Current service cost	1,572	1,656
Interest cost	467	376
Benefits paid	(2,216)	(2,330)
Workers compensation top-up	—	(120)
Actuarial loss	(204)	(936)
Accrued benefit obligation, end of year	18,627	19,008
Unamortized actuarial loss	(4,025)	(5,101)
Accrued benefit liability, end of year	\$ 14,602	\$ 13,907

	2022	2021
Employee future benefit expense:		
Current service cost	\$ 1,572	\$ 1,656
Interest cost	467	376
Workers compensation top-up	—	(120)
Amortization of the actuarial loss	872	956
	\$ 2,911	\$ 2,868

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

	2022	2021
Discount rate	4.4%	2.4%
Expected future inflation rate	2.5%	2.0%
Expected average remaining service period	12 years	11 years

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 10

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

8. Landfill Closure and Post-Closure Liability

The District is responsible for its share of closure and post-closure costs at landfill sites as detailed below.

- a) The Vancouver landfill is located in Delta, BC. In accordance with an agreement with the City of Vancouver, the District is responsible for its proportionate share of the closure and post-closure liability based on usage. The present value of the District's estimated future liability for these expenses is recognized as the landfill site's capacity is used and is as follows:

	2022	2021
Landfill closure and post closure liability	\$ 41,026	\$ 32,907

The closure and post-closure liability and annual expense is calculated based on the ratio of actual utilization to total expected utilization of the site's capacity at the date of closure. It is based on estimates and assumptions with respect to events extending over the remaining life of the Vancouver landfill, including provisions contained in Metro Vancouver's Integrated Solid Waste and Resource Management Plan. The significant estimates and assumptions adopted in measuring the District's share of the closure and post-closure liability are as follows:

	2022	2021
Current actual utilization (in 000's tonnes)	23,196	22,521
tonnes)	28,300	28,219
Expected remaining capacity (in 000's tonnes)	5,104	5,698
Permitted capacity (in 000's tonnes)	33,039	33,039
Future costs (in \$000's)	\$ 212,638	\$ 197,189
Present value of future costs (in \$000's)	\$ 136,569	\$ 115,934
Proportionate share of liability	36.65%	35.57%
Utilization of total capacity, end of year	81.97%	79.81%
Discount rate	2.58%	2.73%
Expected post-closure period	30 years	30 years
Expected closure date	December 31, 2037	December 31, 2037

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 11

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

8. Landfill Closure and Post-Closure Liability (continued)

- b) The Cache Creek landfill is located in the Village of Cache Creek, BC. The landfill permit obligates the Village of Cache Creek and a third party service provider to undertake closure and post-closure activities. The District, in accordance with an agreement with the Village, was required to contribute quarterly to a trust fund, held with the Province of British Columbia, to a Post Closure Maintenance and Repair Fund at rates consistent with the operational certificate for the landfill. The agreement indemnifies the Village for any post closure liabilities not covered by this fund. At December 31, 2022, the lower of amortized book value and market value of the trust was \$15,403,059 (2021 - \$16,261,510), which approximates the post-closure liability.

The Cache Creek landfill was closed December 2016. The actual utilization at closure was 10,319 thousand tonnes and the permitted capacity was 10,372 thousand tonnes. The post-closure period is expected to be 30 years. The present value of District's estimated future post-closure liability is sufficiently funded by the trust.

9. Deferred Revenue and Refundable Deposits

The deferred revenue consists of the following:

	2022	2021
MVHC externally restricted funds from BCHMC (a)		
i) Rental operations	\$ 48	\$ 47
ii) Replacement projects	3,457	3,376
	3,505	3,423
GVS&DD development cost charges (b)	273,596	258,634
Provincial grant to fund capital expenditures (c)	56,496	69,696
Facility rental security deposits	6,414	6,360
Other	3,036	2,903
Total	\$ 343,047	\$ 341,016

- (a) Amounts received under the following MVHC programs have been recorded as deferred revenue:

- i) Rental Operations: Under operating agreements entered into with Canada Mortgage and Housing Corporation ("CMHC") and administered by British Columbia Housing Management Commission ("BCHMC") (Homes BC, Seniors, and Investment in Housing Innovation properties), a portion of the funds received from rental operations are restricted and can only be used by MVHC according to the terms of the agreements. Restricted amounts are recorded as deferred revenue and are used when expenditures exceed revenue in the program.

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 12

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

9. Deferred Revenue and Refundable Deposits (continued)

- ii) Replacement Projects: Under operating agreements entered into with Canada Mortgage and Housing Corporation ("CMHC") and administered by BCHMC (Homes BC, Seniors, and Investment in Housing Innovation properties), a portion of the funds received from rental operations are restricted for the replacement of equipment and specified building components. These funds are deferred until spent on approved items.
- (b) The *Greater Vancouver Sewerage and Drainage District Act* restricts the District to applying money raised from development cost charges to funding sewer capital projects, including the repayment of debt raised to fund such projects.
- (c) In 2017, the GVS&DD received a grant from the Province of British Columbia in the amount of \$193.0 million for costs associated with the construction of the new North Shore Wastewater Treatment Plant Facility. During 2022, \$15.39 million (2021 - \$20.49 million) was applied against the project and recognized as revenue.

Continuity of deferred revenue and refundable deposits is as follows:

	2022	2021
Balance, beginning of year	\$ 341,016	\$ 311,451
Externally restricted contributions received:		
GVS&DD development cost charges	68,941	85,105
MVHC restricted funds	1,035	1,420
Interest earned	8,275	3,628
Total contributions received	78,251	90,153
Contributions used and recognized in revenue	(77,275)	(63,781)
Net change in externally restricted contributions	976	26,372
Change in deposits and other deferred revenues	1,055	3,193
	2,031	29,565
Balance, end of year	\$ 343,047	\$ 341,016

10. Debt

- a) The District serves as the borrowing conduit between member municipalities (excluding the City of Vancouver) and the MFA. The GVS&DD and GVWD also access the MFA through the MVRD. Prior to 2007, the District also served as the borrowing conduit for the Greater Vancouver Transportation Authority, commonly referred to as "TransLink". The District, TransLink, and the municipalities in the transportation service region are jointly and severally liable for obligations arising under a security issued by the District on behalf of TransLink.
- b) All monies borrowed are upon the District's credit at large and, in the event of any default, would constitute an indebtedness for which its members are jointly and severally liable.

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 13

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

10. Debt (continued)

- c) Debt servicing requirements comprising sinking fund contributions, serial and mortgage principal repayments and interest are funded as incurred by revenue earned during the year.
- d) Sinking fund installments are invested by the MFA and earn income which, together with principal payments, are expected to be sufficient to retire the sinking fund debt at maturity. For sinking fund agreements, the MFA has established either a normal sinking fund or a capital repayment equalization fund.
- e) In addition to debt incurred directly by the District, the District has also incurred long-term debt on behalf of its member municipalities and TransLink through agreements with the MFA. Under the terms of these agreements, the District is required to provide for and pay to the MFA certain sums. Debt incurred on behalf of others is also presented as due from TransLink and member municipalities (note 3). Where the MFA has determined that sufficient resources exist to retire a debenture on its maturity date without further installments, debenture installments are suspended by the MFA. If the sums provided for are not sufficient, such deficiency shall be a liability of the District to the MFA until legally extinguished.

The District is reimbursed for amounts paid to the MFA for the obligations incurred on behalf of the member municipalities and TransLink whose undertakings were financed out of the proceeds of these obligations.

The following summarizes the debt incurred by the District as well as debt incurred on behalf of the member municipalities and TransLink.

	Mortgages and Debenture Debt	Less Sinking Funds	Debt, Net of Sinking Fund	
			2022	2021
GVS&DD	\$ 1,431,000	\$ 252,856	\$ 1,178,144	\$ 1,094,985
GVWD	1,207,631	544,120	663,511	711,163
MVHC	42,647	—	42,647	45,341
	2,681,278	796,976	1,884,302	1,851,489
TransLink	713,606	479,282	234,324	281,223
Member municipalities	1,254,441	242,051	1,012,390	801,883
	1,968,047	721,333	1,246,714	1,083,106
	\$ 4,649,325	\$ 1,518,309	\$ 3,131,016	\$ 2,934,595

- f) Debt (net of sinking funds) reported on the statement of financial position is comprised of the following and includes varying maturities up to 2055, with interest rates ranging from 0.30% to 5.65%.

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 14

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

10. Debt (continued)

Issue number	Interest rate - %	Maturity date	Authorized to be issued	Debt Outstanding	
				2022	2021
Sinking Fund Agreements					
67	0.70-1.75	November 5, 2022	\$ 15,000	\$ —	\$ 15,000
77	0.65-1.75	June 1, 2022	100,100	—	84,100
78	2.25	December 3, 2022	89,252	—	1,252
79	2.25	June 3, 2023	74,025	225	225
85	2.25-5.47	December 2, 2024	69,760	22,760	22,760
86	5.44	December 2, 2024	50,000	50,000	50,000
95	4.77	October 13, 2025	10,900	2,300	2,300
96	4.61	April 2, 2026	50,000	50,000	50,000
97	1.53-4.90	April 19, 2036	175,000	153,000	153,000
99	4.99	October 19, 2026	66,300	16,300	16,300
100	4.59	October 19, 2026	200,000	180,000	180,000
102	2.25-5.09	December 1, 2027	436,395	289,395	369,395
103	2.65	April 23, 2023	40,000	40,000	40,000
104	2.90	November 20, 2028	56,281	56,281	56,281
105	2.25	June 3, 2029	68,300	68,300	68,300
106	2.25	October 13, 2039	140,600	125,000	125,000
110	1.28	April 8, 2030	60,730	60,730	60,730
112	1.28	October 6, 2035	74,775	74,775	74,775
116	1.47	April 4, 2036	152,292	152,292	152,292
118	3.39	April 11, 2042	96,000	96,000	96,000
120	0.30	June 29, 2022	2,000	—	2,000
121	3.39	October 4, 2037	74,961	72,286	72,286
124	3.15	April 8, 2043	3,000	3,000	3,000
126	3.85	September 26, 2043	155,209	155,209	155,209
127	3.30	April 7, 2034	115,415	115,415	115,415
130	3.00	October 14, 2029	50,000	50,000	50,000
131	2.20	April 8, 2035	121,500	121,500	121,500
137	2.60	April 19, 2046	149,772	149,772	149,772
139	2.10	October 5, 2031	55,000	55,000	55,000
141	2.80	April 7, 2047	152,463	152,463	152,463
142	3.15	October 4, 2047	77,983	77,983	77,983
145	3.15	April 23, 2048	122,275	122,275	122,275
146	3.20	September 19, 2048	282,500	282,500	282,500
147	2.66	April 9, 2034	62,000	62,000	62,000
149	2.24	October 9, 2049	140,095	140,095	140,095
150	1.99	April 9, 2050	168,133	168,133	168,133
151	1.28	June 1, 2050	185,987	185,987	185,987
153	2.41	April 15, 2046	129,000	129,000	129,000
154	2.41	May 28, 2036	500,000	500,000	500,000
156	2.58	September 27, 2046	150,600	150,600	150,600
157	3.36	April 8, 2037	207,500	207,500	—
158	4.09	September 23, 2052	245,470	245,470	—
Total sinking fund agreements (carried forward)			\$ 5,176,573	\$ 4,583,546	\$ 4,312,928

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 15

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

10. Debt (continued)

Issue number	Interest rate - %	Maturity date	Authorized to be issued	Debt Outstanding	
				2022	2021
Total sinking fund agreements (brought forward)			\$ 5,176,573	\$ 4,583,546	\$ 4,312,928
Serial Debt					
93	5.10-5.65	April 7, 2027	79,014	17,735	22,143
111	3.35	October 1, 2025	3,000	724	950
114	3.65	March 29, 2026	6,301	2,024	2,486
122	2.00	November 1, 2032	1,999	1,000	1,099
123	2.00	March 28, 2033	3,142	1,649	1,807
Total serial debt			93,456	23,132	28,485
Total debenture debt			\$ 5,270,029	\$ 4,606,678	\$ 4,341,413
MVHC Mortgages					
	1.44 - 4.87	January 2023 to December 2055		50,901	54,519
Less MVRD financed mortgages				(8,254)	(9,178)
Total MVHC mortgages				42,647	45,341
Total debt				4,649,325	4,386,754
Less sinking funds				(1,518,309)	(1,452,159)
Total debt, net of sinking funds				\$ 3,131,016	\$ 2,934,595

- g) Principal payments and sinking fund installments due within the next five years and thereafter are as follows:

	Total Long-Term Debt Payments	Less Recoverable from TransLink and Member Municipalities	Net Debt Payments
2023	\$ 216,337	\$ 69,699	\$ 146,638
2024	212,000	69,838	142,162
2025	197,289	63,051	134,238
2026	187,578	59,713	127,865
2027	173,438	48,306	125,132
Thereafter	1,327,343	489,606	837,737
Total payments	2,313,985	800,213	1,513,772
Estimated sinking fund income	817,031	446,501	370,530
Total net debt	\$ 3,131,016	\$ 1,246,714	\$ 1,884,302

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 16

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

11. Tangible Capital Assets

Year ended December 31, 2022

Cost				Accumulated Amortization					Net Book Value December 31, 2022
Balance at December 31, 2021			Disposals	Balance at December 31, 2022	Balance at December 31, 2021	Disposals	Amortization Expense	Balance at December 31, 2022	
Additions									
Land									
Sewer and Drainage District	\$ 162,872	\$ 23,590	\$ (104)	\$ 186,358	\$ —	\$ —	\$ —	\$ —	\$ 186,358
Water District	53,664	79,050	—	132,714	—	—	—	—	132,714
Regional District	914,517	5,152	—	919,669	—	—	—	—	919,669
Metro Vancouver Housing Corporation	52,274	—	—	52,274	—	—	—	—	52,274
	1,183,327	107,792	(104)	1,291,015	—	—	—	—	1,291,015
Infrastructure									
Sewer and Drainage District	2,168,652	300,885	—	2,469,537	708,339	—	44,809	753,148	1,716,389
Water District	2,245,795	180,999	—	2,426,794	437,619	—	36,322	473,941	1,952,853
Regional District	129,501	3,505	(1,257)	131,749	68,134	(1,257)	4,761	71,638	60,111
	4,543,948	485,389	(1,257)	5,028,080	1,214,092	(1,257)	85,892	1,298,727	3,729,353
Buildings									
Water District	216,476	—	—	216,476	24,688	—	5,463	30,151	186,325
Regional District	26,880	—	—	26,880	10,357	—	540	10,897	15,983
Metro Vancouver Housing Corporation	220,339	3,250	—	223,589	176,544	—	2,290	178,834	44,755
	463,695	3,250	—	466,945	211,589	—	8,293	219,882	247,063
Vehicles									
Regional District	30,621	2,195	(413)	32,403	24,452	(413)	2,325	26,364	6,039
	30,621	2,195	(413)	32,403	24,452	(413)	2,325	26,364	6,039
Machinery, equipment, furniture & fixtures									
Sewer and Drainage District	8,818	171	—	8,989	7,875	—	360	8,235	754
Water District	13,197	425	—	13,622	7,425	—	1,042	8,467	5,155
Regional District	21,169	773	(150)	21,792	18,428	(148)	743	19,023	2,769
Metro Vancouver Housing Corporation	6,439	619	(497)	6,561	4,743	(362)	487	4,868	1,693
	49,623	1,988	(647)	50,964	38,471	(510)	2,632	40,593	10,371
Construction in progress									
Sewer and Drainage District	1,579,940	65,368	—	1,645,308	—	—	—	—	1,645,308
Water District	796,461	36,874	—	833,335	—	—	—	—	833,335
Regional District	5,391	3,725	—	9,116	—	—	—	—	9,116
Metro Vancouver Housing Corporation	8,077	16,625	—	24,702	—	—	—	—	24,702
	2,389,869	122,592	—	2,512,461	—	—	—	—	2,512,461
	\$ 8,661,083	\$723,206	\$ (2,421)	\$9,381,868	\$1,488,604	\$ (2,180)	\$ 99,142	\$1,585,566	\$7,796,302
Totals 2022									
Sewer and Drainage District	\$ 3,920,282	\$390,014	\$ (104)	\$4,310,192	\$ 716,214	\$ —	\$ 45,169	\$ 761,383	\$3,548,809
Water District	3,325,593	297,348	—	3,622,941	469,732	—	42,827	512,559	3,110,382
Regional District	1,128,079	15,350	(1,820)	1,141,609	121,371	(1,818)	8,369	127,922	1,013,687
Metro Vancouver Housing Corporation	287,129	20,494	(497)	307,126	181,287	(362)	2,777	183,702	123,424
	\$ 8,661,083	\$723,206	\$ (2,421)	\$9,381,868	\$1,488,604	\$ (2,180)	\$ 99,142	\$1,585,566	\$7,796,302

Construction in progress includes \$522.6 million (2021- \$495.7 million) related to the North Shore Wastewater Treatment Plant Project (note 15).

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 17

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

11. Tangible Capital Assets (continued)

Year ended December 31, 2021

	Cost			Balance at December 31, 2021	Accumulated Amortization			Balance at December 31, 2021	Net Book Value December 31, 2021
	Balance at December 31, 2020	Additions	Disposals		Balance at December 31, 2020	Disposals	Amortization Expense		
Land									
Sewer and Drainage District	\$ 116,050	\$ 46,822	\$ —	\$ 162,872	\$ —	\$ —	\$ —	\$ —	\$ 162,872
Water District	44,704	8,960	—	53,664	—	—	—	—	53,664
Regional District	889,758	25,869	(1,110)	914,517	—	—	—	—	914,517
Metro Vancouver Housing Corporation	52,274	—	—	52,274	—	—	—	—	52,274
	1,102,786	81,651	(1,110)	1,183,327	—	—	—	—	1,183,327
Infrastructure									
Sewer and Drainage District	1,621,113	547,539	—	2,168,652	676,347	—	31,992	708,339	1,460,313
Water District	2,118,002	127,793	—	2,245,795	402,689	—	34,930	437,619	1,808,176
Regional District	125,581	4,734	(814)	129,501	63,766	(814)	5,182	68,134	61,367
	3,864,696	680,066	(814)	4,543,948	1,142,802	(814)	72,104	1,214,092	3,329,856
Buildings									
Water District	216,476	—	—	216,476	19,225	—	5,463	24,688	191,788
Regional District	26,880	—	—	26,880	9,817	—	540	10,357	16,523
Metro Vancouver Housing Corporation	220,575	(236)	—	220,339	174,053	—	2,491	176,544	43,795
	463,931	(236)	—	463,695	203,095	—	8,494	211,589	252,106
Vehicles									
Regional District	31,093	571	(1,043)	30,621	22,693	(1,043)	2,802	24,452	6,169
	31,093	571	(1,043)	30,621	22,693	(1,043)	2,802	24,452	6,169
Machinery, equipment, furniture & fixtures									
Sewer and Drainage District	8,799	19	—	8,818	7,390	—	485	7,875	943
Water District	13,197	—	—	13,197	6,395	—	1,030	7,425	5,772
Regional District	20,776	499	(106)	21,169	17,561	(106)	973	18,428	2,741
Metro Vancouver Housing Corporation	6,463	480	(504)	6,439	4,720	(504)	527	4,743	1,696
	49,235	998	(610)	49,623	36,066	(610)	3,015	38,471	11,152
Construction in progress									
Sewer and Drainage District	1,707,335	(127,395)	—	1,579,940	—	—	—	—	1,579,940
Water District	717,260	79,201	—	796,461	—	—	—	—	796,461
Regional District	4,938	453	—	5,391	—	—	—	—	5,391
Metro Vancouver Housing Corporation	2,885	5,192	—	8,077	—	—	—	—	8,077
	2,432,418	(42,549)	—	2,389,869	—	—	—	—	2,389,869
	\$7,944,159	\$720,501	\$ (3,577)	\$8,661,083	\$1,404,656	\$ (2,467)	\$ 86,415	\$1,488,604	\$7,172,479
Totals 2021									
Sewer and Drainage District	\$3,453,297	\$466,985	\$ —	\$3,920,282	\$ 683,737	\$ —	\$ 32,477	\$ 716,214	\$3,204,068
Water District	3,109,639	215,954	—	3,325,593	428,309	—	41,423	469,732	2,855,861
Regional District	1,099,026	32,126	(3,073)	1,128,079	113,837	(1,963)	9,497	121,371	1,006,708
Metro Vancouver Housing Corporation	282,197	5,436	(504)	287,129	178,773	(504)	3,018	181,287	105,842
	\$7,944,159	\$720,501	\$ (3,577)	\$8,661,083	\$1,404,656	\$ (2,467)	\$ 86,415	\$1,488,604	\$7,172,479

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 18

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

12. Prepaid Land Leases

	2022	2021
Balance, beginning of year	\$ 5,062	\$ 5,257
Amortization	(194)	(195)
Balance, end of year	\$ 4,868	\$ 5,062

The lease terms for the properties are as follows:

Asset	Lease Expiry Dates	Lease Term (Years)
Buildings		
Habitat Villa	February 2029	50
Walnut Gardens	May 2026	42
Other prepaid land leases	May 2036 to June 2062	60

13. Accumulated Surplus

Accumulated surplus consists of individual fund surplus and reserves as follows:

	2022	2021
Reserves	\$ 441,040	\$ 394,831
Capital fund balance	(93,442)	165,821
Investment in tangible capital assets	5,912,000	5,320,990
Total	\$ 6,259,598	\$ 5,881,642

Capital fund balance represents the future expected level of funding required or accumulated.

METRO VANCOUVER REGIONAL DISTRICT

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Year ended December 31, 2022

(tabular amounts in thousands of dollars)

13. Accumulated Surplus (continued)

The reserves are classified as either operating, discretionary or statutory and are presented in the following schedules:

	December 31, 2021	Interest	Annual Operating Surplus (Deficit)	Transfers	Contributions from (to) Operations	Contributions to Capital	December 31, 2022
Reserve funds							
Operating reserves							
Metro Vancouver Regional District							
Air Quality	\$ 2,098	\$ 51	\$ 1,909	\$ —	\$ —	\$ —	\$ 4,058
E911 Emergency Telephone Service	391	9	74	—	—	—	474
Electoral Area Services	23	1	—	—	—	—	24
General Government	6,118	145	1,585	—	(739)	—	7,109
Housing Planning and Policy	198	5	223	—	—	—	426
Invest Vancouver	21	—	643	—	—	—	664
Regional Employer Services	463	11	333	—	—	—	807
Regional Emergency Management	199	5	61	—	—	—	265
Regional Geospatial Reference System	227	5	172	—	—	—	404
Regional Parks	3,373	64	1,807	—	(1,300)	—	3,944
Regional Planning	866	21	141	—	—	—	1,028
Sasamat Fire Protection Service	105	3	24	—	—	—	132
West Nile Virus	366	9	—	—	—	—	375
MVRD operating reserves	14,448	329	6,972	—	(2,039)	—	19,710
Greater Vancouver Water District							
Water Services	28,602	692	7,954	—	—	—	37,248
GVWD operating reserves	28,602	692	7,954	—	—	—	37,248
Greater Vancouver Sewerage and Drainage District							
Liquid Waste Services	32,955	797	14,021	—	(3,331)	—	44,442
Solid Waste Services	39,213	948	(2,343)	—	—	—	37,818
GVS&DD operating reserves	72,168	1,745	11,678	—	(3,331)	—	82,260
MVHC operating Reserves	2,578	62	10,309	—	—	—	12,949
Total operating reserves	117,796	2,828	36,913	—	(5,370)	—	152,167
Discretionary reserves							
Metro Vancouver Regional District							
Air Quality	1,363	32	—	—	(589)	—	806
Electoral Area Service	1,718	40	45	(130)	(21)	—	1,652
E911 Emergency Telephone Service	601	15	—	—	(584)	—	32
General Government	7,256	175	—	—	—	—	7,431
Invest Vancouver	1,288	31	—	—	(600)	—	719
Regional Emergency Management	338	8	—	—	—	—	346
Regional Employer Services	2,323	56	—	—	—	—	2,379
Regional Planning	2,583	62	—	—	(139)	—	2,506
Regional Parks	203	5	—	—	—	—	208
Centralized Support	24,899	604	2,267	—	(2,037)	—	25,733
MVRD discretionary reserves	42,572	1,028	2,312	(130)	(3,970)	—	41,812
Greater Vancouver Sewerage and Drainage District							
Biosolids Inventory	20,029	484	—	—	(4,704)	—	15,809
Liquid Waste General Debt Reserve Fund	2,123	51	—	—	—	—	2,174
Lions Gate Contingency	1,490	36	—	—	—	—	1,526
Drainage General	5,292	128	—	—	—	—	5,420
Solid Waste General	26,562	436	—	—	—	—	26,998
Landfill Post Closure	11,307	273	—	—	—	—	11,580
GVS&DD discretionary reserves	66,803	1,408	—	—	(4,704)	—	63,507
Metro Vancouver Housing Corporation							
MVHC Capital Development	43,769	1,059	—	—	—	(5,300)	39,528
MVHC Capital Replacement	5,000	13	—	—	(2,414)	—	2,599
MVHC discretionary reserves	48,769	1,072	—	—	(2,414)	(5,300)	42,127
Total discretionary reserves	158,144	3,508	2,312	(130)	(11,088)	(5,300)	147,446
Operating and discretionary reserves (carried forward)	\$ 275,940	\$ 6,336	\$ 39,225	\$ (130)	\$ (16,458)	\$ (5,300)	\$ 299,613

METRO VANCOUVER REGIONAL DISTRICT

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Year ended December 31, 2022

(tabular amounts in thousands of dollars)

13. Accumulated Surplus (continued)

	December 31, 2021	Interest	Annual Operating Surplus (Deficit)	Transfers	Contributions from (to) Operations	Contributions to Capital	December 31, 2022
Operating and discretionary reserves							
Reserves (brought forward)	\$ 275,940	\$ 6,336	\$ 39,225	\$ (130)	\$ (16,458)	\$ (5,300)	\$ 299,613
Statutory reserves							
Metro Vancouver Regional District							
Electoral Area Community Works	563	17	—	130	38	—	748
Electoral Area Election	60	1	13	—	(60)	—	14
MVRD Sustainability Innovation Fund	12,372	300	—	—	(643)	—	12,029
Grants Reserve Fund	2,158	104	—	—	(150)	—	2,112
Housing Planning and Policy	4,252	116	—	—	1,000	—	5,368
Housing Planning and Policy Development	8,047	247	—	—	4,000	—	12,294
Regional Geospatial Reference System	1,093	26	—	—	45	—	1,164
Regional Parks Infrastructure	6,827	190	—	—	2,468	(3,239)	6,246
Parkland Acquisition	9,488	229	—	—	—	—	9,717
Parkland Acquisition and Development	11,322	454	—	—	19,570	(5,152)	26,194
Delta Airpark	162	4	—	—	(21)	—	145
Regional Parks Legacy	2,666	64	—	—	(50)	—	2,680
Sasamat Fire Protection Services	1,224	35	—	—	339	—	1,598
Corporate Self Insurance	1,188	29	—	—	350	—	1,567
Corporate Fleet	22,424	542	3,239	—	—	(2,135)	24,070
MVRD statutory reserves	83,846	2,358	3,252	130	26,886	(10,526)	105,946
Greater Vancouver Water District							
Laboratory Equipment	785	19	—	—	—	—	804
Water Services Sustainability							
Innovation Fund	14,310	356	—	—	(88)	—	14,578
GVWD statutory reserves	15,095	375	—	—	(88)	—	15,382
Greater Vancouver Sewerage and Drainage District							
Liquid Waste Laboratory Equipment	608	16	—	—	101	—	725
Liquid Waste Services Sustainability							
Innovation Fund	19,341	483	—	—	(450)	—	19,374
GVS&DD statutory reserves	19,949	499	—	—	(349)	—	20,099
Total statutory reserves	118,890	3,232	3,252	130	26,449	(10,526)	141,427
Total reserves	\$ 394,830	\$ 9,568	\$ 42,477	\$ —	\$ 9,991	\$ (15,826)	\$ 441,040

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 21

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

13. Accumulated Surplus (continued)

Investment in tangible capital assets is calculated as follows:

	2022	2021
Tangible capital assets	\$ 7,796,302	\$ 7,172,479
Amount financed by:		
Long-term debt, net of members, TransLink, and sinking fund	(1,884,302)	(1,851,489)
	\$ 5,912,000	\$ 5,320,990
Change in the investment in tangible capital assets		
Acquisition of tangible capital assets	\$ 723,206	\$ 720,501
Amortization of tangible capital assets	(99,142)	(86,415)
Disposal of tangible capital assets (net of book value)	(241)	(1,110)
	623,823	632,976
Less financing (net of members and TransLink debt)		
Sinking fund debt maturity	15,000	10,000
Sinking fund debt retirement	(136,608)	(105,326)
Sinking fund debt retirement income	(27,885)	(25,710)
Debenture debt issued	200,000	600,000
Debenture debt maturity	(15,000)	(10,000)
Payment of long-term debt	(2,694)	(2,920)
	32,813	466,044
Change in investment in tangible capital assets	591,010	166,932
Investment in tangible capital assets, beginning of year	5,320,990	5,154,058
Investment in tangible capital assets, end of year	\$ 5,912,000	\$ 5,320,990

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 22

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

14. Contractual Obligations and Rights

a) Contractual Obligations

- i) As at December 31, 2022, the District had the following commitments relating to projects in progress.

	Authorized and Outstanding Projects	Expended at December 31	Total 2022	Total 2021
GVS&DD	\$ 5,139,887	\$ (2,553,670)	\$ 2,586,217	\$ 1,757,138
GVWD	2,620,217	(1,030,341)	1,589,876	1,429,253
MVRD	45,668	(8,641)	37,027	12,846
MVHC	322,500	(24,106)	298,394	346,323
Total	\$ 8,128,272	\$ (3,616,758)	\$ 4,511,514	\$ 3,545,560

- ii) The District is committed under a number of lease and right-of-way agreements to make minimum annual payments. These agreements have varying terms, including three agreements, with annual payments to perpetuity, with adjustments annually for CPI. Estimated payments over the next ten years are as follows:

	Amount
2023	\$ 2,235
2024	2,268
2025	2,107
2026	2,123
2027	2,156
2028 - 2032	11,309
Total	\$ 22,198

b) Contractual Rights

The District is party to several property lease agreements that are anticipated to provide future revenues. These agreements are with third parties with varying terms to 2035. Amounts anticipated to be received over the future years are as follows:

	Amount
2023	\$ 6,282
2024	5,477
2025	4,400
2026	3,128
2027	1,209
Thereafter	5,474
Total	\$ 25,970

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 23

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

15. Contingencies

Lawsuits

As at December 31, 2022, there were various lawsuits pending against the District arising in the ordinary course of business. The District has retained legal counsel to defend against these lawsuits. Where the outcomes or amounts cannot be reasonably determined, no liability has been recorded. Management is of the opinion that losses, if any, in connection with these lawsuits can be sufficiently funded by reserve funds or covered by insurance. Any expected losses will be accrued and recorded as expenses at the time they are considered likely and amounts are reasonably determinable.

North Shore Wastewater Treatment Plant

The GVS&DD is building a new tertiary wastewater treatment plant on a former industrial site in North Vancouver to replace the primary-only Lions Gate Wastewater Treatment Plant. The deadline for completion of the project under federal regulation was December 31, 2020. In 2021, the GVS&DD served notice to terminate its contract with the vendor hired to design, build and commission the future North Shore Wastewater Treatment Plant, having determined that the vendor was in breach of contract. As of the contract termination date in 2021, the GVS&DD has paid \$309.5 million, net of GST rebates, to the vendor for work completed, which has been recorded as construction in progress (note 11). In 2022, the vendor commenced legal action by filing a claim against the GVS&DD in excess of \$250 million to which the GVS&DD filed a counter-claim against the vendor in excess of \$500 million. In 2022, the GVS&DD also drew on an irrevocable letter of credit in the amount of \$50.0 million as a result of the contract termination. As at December 31, 2022, the outcome of any legal proceedings related to the terminated contract and the potential consequences of not meeting the current deadline under the federal regulation is undeterminable.

Due to the nature of the contractual payments made to date under the terminated contract, the outstanding litigation and uncertainty surrounding the value of the new contract for completion of the project, the amount recorded as work in progress of \$522.6 million (2021 - \$495.7 million) represents management's best estimate. This amount may be subject to material change as new information becomes available.

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 24

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

15. Contingencies (continued)

Self-Insurance Reserve

A self-insurance reserve has been established within accumulated surplus to cover losses resulting from uninsured liability exposures of the District.

Each year a review is undertaken to determine if it would be beneficial to purchase additional liability insurance. The District transfers amounts to the reserve depending on the reserve's adequacy to cover retained liability risk.

An estimate is made for all costs of investigating and settlement of claims annually and an adjustment is made to the reserve to maintain an adequate balance to cover potential losses in excess of recorded liabilities. These estimates are changed as additional information becomes known during the course of claims settlement. Any likely losses would be expensed at the time the losses are known and the amounts are reasonably determinable.

Debt Reserve Fund

The MFA is required to establish a Debt Reserve Fund for each debenture which is comprised of cash deposits and a non-interest bearing demand note (refer to note 5). If, at any time, the District has insufficient funds to meet payments due on its obligations to MFA, the payments will be made from the debt reserve fund. The demand notes are callable only if there are additional requirements to be met to maintain the level of the debt reserve fund, and therefore have not been recorded in the statement of financial position.

BCHMC Grant Funding

In 2018 and 2019, MVHC received funding of \$6.7 million in total from BCHMC relating to the re-development of Heather Place property. The conditions of the funding agreement stipulate that the property must be continuously used for the provision of housing for eligible occupants and there is no default under the loan or operating agreement over 35 years. Should a breach in the agreement occur, the outstanding balance of the funding would need to be repaid to BCHMC (\$6.7 million as at December 31, 2022). The contingent liability is reduced by 1/25th annually, commencing in the 11th year of the agreement. Payments of interest will not be required unless there is a default and consequently interest will be payable on the balance of the principal amount outstanding at prime plus 2% per annum, compounded semi-annually and not in advance.

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 25

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

15. Contingencies (continued)

BCHMC Loan Funding

In 2022, MVHC entered into a demand non-revolving construction loan agreement with BC Housing Management Commission for funding for the Kingston Gardens re-development project. The maximum approved construction loan amount is \$44,642,752. Amounts drawn from the loan must be repaid no later than August 1, 2024. The BCHMC construction loan is to be repaid by a BCHMC investment of \$8,300,000 and take-out mortgage obtained through CMHC's National Housing Co-Investment Fund for \$29,411,377. Any amounts remaining of up to \$6,931,375, will be paid from MVHC's reserves.

Interest payable on the loan will be calculated based on a variable rate of not more than the Royal Bank of Canada Prime Rate plus 1.00%, compounded monthly, not in advance. As at December 31, 2022, no amounts were drawn from the demand loan.

Letters of Credit

At December 31, 2022, the GVS&DD is the named beneficiary of \$758 thousand (2021 - \$60.37 million) of irrevocable letters of credits from financial institutions related to construction projects and Solid Waste operations. These letters of credit are available under circumstances in which the service provider does not fulfil its obligation to the District and therefore the amount is not recorded as assets.

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 26

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

16. Budget Information

The annual budget presented in these financial statements is based upon the 2022 operating and capital budgets originally approved by the District's Board in October 2021, with additional approval in November 2022 for adjustments to the budget as a result of the 2021 fiscal year end results. The budget is based on operational and capital expenditure requirements and their associated funding. Amortization is a non-cash item that is not funded for budget purposes. Also, contributions to or from reserves and debt principal repayments are removed from the approved budget for financial statement presentation. The schedule below reconciles the approved budget to the budget figures reported in these financial statements. Capital expenditures of \$1.39 billion were included in the capital budget approved by the Board.

	2022 Budget	2021 Budget
Budgeted annual surplus per Exhibit B - Statement of	\$ 451,760	\$ 580,551
Additional transfers from reserves, approved by Board	3,634	1,575
Adjusted annual surplus, based on originally approved budget	455,394	582,126
Items not included in the operating budget		
Amortization of tangible capital assets	96,267	86,428
Contributions from deferred revenue	(110,665)	(251,932)
Sinking fund and debt retirement income	(25,566)	(23,044)
Development cost charge revenue	(42,329)	(45,000)
MVHC development grant	(17,536)	(8,500)
Reserve interest	(6,592)	(6,079)
Items included in budget but not in financial statements		
Sinking fund and debt retirement payments	(140,561)	(108,890)
Transfers to capital fund	(203,053)	(205,371)
Transfers from reserve funds	30,865	14,940
Transfer to reserve funds	(36,224)	(34,678)
Annual surplus per approved budget	—	—

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 27

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

17. Segmented Information and Expenses by Object

The District is a diversified municipal government organization that provides a wide range of services directly to the public and its member municipalities through its four legal entities: the MVRD, the GVS&DD, the GVWD, and the MVHC. For management reporting purposes, the District's operations and activities are organized and reported by service areas within the legal entities.

The salaries and benefits reported in the segmented information below do not include \$31.47 million (2021 - \$32.88 million) directly attributable to the construction of tangible capital assets which have been capitalized and included in tangible capital assets in the Statement of Financial Position.

The legal entities disclosed in the segmented information, along with the service areas provided are as follows:

GVS&DD

Liquid Waste Services

The Liquid Waste Management Service is responsible for the collection, treatment and discharge of liquid waste for member municipalities. It operates a number of wastewater treatment plants and a related collection network connected to the member municipalities' systems.

Solid Waste Services

The Solid Waste Management Service is responsible for the disposal of solid waste both for the member municipalities and the public. It owns and operates several solid waste facilities including a waste-to-energy facility.

GVWD

Water Operations

Water Operations is responsible for the supply of potable water to its member municipalities. It owns a series of dams, reservoirs, water treatment plants and a distribution network connected to the member municipalities' systems.

Building Operations

Building Operations is responsible for operating and maintaining office buildings owned by GVWD. These facilities are leased to MVRD and its related legal entities for its head office operations as well as to external parties.

MVHC

Metro Vancouver Housing Corporation is a wholly-owned subsidiary of MVRD, which owns and operates housing sites within the Lower Mainland for the purpose of providing affordable rental housing on a non-profit basis through various housing programs, some federally and some provincially funded. MVHC's portfolio consists of "rent-geared-to-income", partial rent assistance, and low-end-of-market units.

METRO VANCOUVER REGIONAL DISTRICT

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Year ended December 31, 2022

(tabular amounts in thousands of dollars)

17. Segmented Information and Expenses by Object (continued)

MVRD

<i>Regional Parks</i>	Regional Parks is responsible for managing, maintaining, and protecting a diverse network of Regional Parks and an expanding land base of reserves, ecological conservancy areas, and greenways, located throughout the Region.
<i>General Government</i>	General Government includes services responsible for overall direction and monitoring and regional initiatives. This area comprises the Regional Board & Committee Remuneration, Corporate Secretary's Office, Audit, Legal and Insurance costs, Innovation, Regional Emergency Management, Regional Cultural Strategy and External Contributions and Zero Waste Collaborative Initiatives.
<i>Air Quality</i>	Air Quality is responsible for monitoring air quality in the region, controlling industrial, commercial and some residential emissions, creating long-term plans, and conducting emission inventories.
<i>Regional Employee Services</i>	Regional Employee Services provides collective bargaining, job evaluation, research, and other related labour relations services to those MVRD municipalities who are members of the function.
<i>E911 Emergency Telephone Service</i>	The District contracts with E-Comm Corporation to provide 911 service for all municipalities within the region as well as the community of Whistler and the Sunshine Coast Regional District.
<i>Regional Planning</i>	Regional Planning's core responsibilities are focused on regional growth management, utility management and air quality management. Primary activities include development and implementation of a wide range of innovative policies and plans, extensive research, modeling and technical analysis, regulation, business demand management and community education.
<i>Invest Vancouver</i>	Invest Vancouver fosters regional and cross-sectoral collaboration on economic development issues, advises leaders on economic policy and strategy, promotes the region to a global audience, and attracts strategic investment.
<i>Housing Planning and Policy</i>	Housing Planning and Policy contributes to processes and decisions related to the development of affordable housing projects, and in particular to the redevelopment of the MVHC portfolio of mixed-income housing complexes and the development of vacant lands owned by local government (including the MVRD).

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 29

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

17. Segmented Information and Expenses by Object (continued)

MVRD (continued)

<i>Electoral Areas</i>	The District is responsible for providing general and local services to one unincorporated area (Electoral Area A) of the regional district. General services provided include a variety of tax-supported, regional services such as 911 emergency telephone, air quality, labour relations, regional parks, strategic planning, and general government.
<i>Regional Global Positioning System</i>	The District's Global Positioning System (GPS) Real-Time Service is offered to member municipalities and to the public in partnership with the B.C. Crown Registry and Geographic Base (CRGB) Branch.
<i>Sasamat Volunteer Fire Department</i>	The Sasamat Volunteer Fire Department provides volunteer fire department services to the Villages of Anmore and Belcarra. The cost to support this function is borne completely by the members who receive the service.
<i>Regional Emergency Management</i>	Regional Emergency Management is an intergovernmental partnership between the Province of British Columbia and the District to coordinate regional emergency management planning activities and to engage all levels of government and private sector agencies in regional emergency planning initiatives for the Metro Vancouver region.
<i>Corporate Programs</i>	Corporate programs provide centralized support for Metro Vancouver's four legal entities, including financial services, human resources, external relations, legislative service, indigenous relations, project delivery, self-insurance, and information technology.
<i>Members and Translink Sinking Fund Income</i>	The District serves as the borrowing conduit between member municipalities (excluding City of Vancouver) and Translink and the MFA. (Note 10). Sinking fund income earned on debenture issues held on behalf of members and Translink is recorded as revenue earned on the sinking fund with the offsetting expenditure owing to these organizations.

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 30

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

17. Segmented Information and Expenses by Object (continued)

a) Total Consolidated

	Other Districts (note 17(b))	Regional District (note 17(c))	Metro Vancouver Housing Corporation	Inter-district Adjustments	Consolidated Actual 2022	Consolidated Budget 2022	Consolidated Actual 2021
Revenues							
MVRD property tax requisitions	\$ —	\$ 91,708	\$ —	\$ —	\$ 91,708	\$ 91,708	\$ 82,714
Metered sale of water	329,678	—	—	—	329,678	329,366	319,989
Sewerage and drainage levy	301,425	—	—	—	301,425	301,425	288,226
Tipping fees	125,797	—	—	—	125,797	112,910	112,610
Housing property rentals	—	—	43,267	—	43,267	42,051	42,416
BODTSS industrial charges	12,431	—	—	—	12,431	12,263	12,157
Development cost charges	60,583	—	—	—	60,583	103,080	42,204
Grants and other contributions	29,870	3,965	3,430	—	37,265	126,822	76,174
User fees, recoveries, and other revenues	46,219	12,651	1,176	(13,635)	46,411	41,175	42,903
Gain on disposal of tangible capital assets	—	—	—	—	—	—	—
Sinking fund and interest income	33,247	4,098	1,448	(111)	38,682	32,110	32,840
Sinking fund income members and TransLink	—	27,072	—	—	27,072	29,165	28,222
	939,250	139,494	49,321	(13,746)	1,114,319	1,222,075	1,080,455
Expenses							
Salaries and benefits	117,428	105,711	6,661	(15,831)	213,969	221,673	191,444
Consulting, contracted and professional services	160,078	21,905	995	(60)	182,918	192,812	146,256
Asset repairs and maintenance	21,113	10,447	14,597	—	46,157	63,390	43,061
Materials and supplies	31,610	5,421	205	—	37,236	38,139	33,732
Utilities, permits, and taxes	25,839	1,904	4,601	(3)	32,341	34,381	30,552
Other	34,195	40,885	912	(18,528)	57,464	51,016	53,049
Amortization of tangible capital assets and prepaid land leases	87,996	8,369	2,971	—	99,336	96,267	86,610
Interest on long-term debt	65,758	—	1,295	(111)	66,942	72,637	60,693
	544,017	194,642	32,237	(34,533)	736,363	770,315	645,397
Corporate costs (recovery)	67,762	(90,939)	2,390	20,787	—	—	—
	611,779	103,703	34,627	(13,746)	736,363	770,315	645,397
Annual Surplus (deficit)	\$ 327,471	\$ 35,791	\$ 14,694	\$ —	\$ 377,956	\$ 451,760	\$ 435,058

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 31

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

17. Segmented Information and Expenses by Object (continued)

b) Total Other Districts

	Liquid Waste Services	Solid Waste Service	Total Sewerage & Drainage District	Water Operations	Building Operations	Elimination Entry	Total Water District	Total Other Districts Actual 2022	Total Other Districts Budget 2022	Total Other Districts Actual 2021
Revenues										
Metered sale of water	\$ —	\$ —	\$ —	\$ 329,678	\$ —	\$ —	\$ 329,678	\$ 329,678	\$ 329,366	\$ 319,989
Sewerage and drainage levy	301,425	—	301,425	—	—	—	—	301,425	301,425	288,226
Tipping fees	—	125,797	125,797	—	—	—	—	125,797	112,910	112,610
BODTSS industrial charges	12,431	—	12,431	—	—	—	—	12,431	12,263	12,157
Development cost charges	60,583	—	60,583	—	—	—	—	60,583	103,080	42,204
Grants and other contributions	29,870	—	29,870	—	—	—	—	29,870	106,415	61,062
User fees, recoveries, and other revenues	6,589	14,201	20,790	10,161	21,114	(5,846)	25,429	46,219	36,657	42,158
Gain on disposal of tangible capital assets	—	—	—	—	—	—	—	—	—	—
Sinking fund and interest income	8,439	1,969	10,408	20,745	2,094	—	22,839	33,247	28,861	27,945
	419,337	141,967	561,304	360,584	23,208	(5,846)	377,946	939,250	1,030,977	906,351
Expenses										
Salaries and benefits	65,694	6,517	72,211	44,723	494	—	45,217	117,428	125,242	110,365
Consulting, contracted, and professional services	42,471	102,396	144,867	13,308	1,903	—	15,211	160,078	154,610	124,964
Asset repairs and maintenance	13,981	860	14,841	3,955	2,317	—	6,272	21,113	22,379	18,990
Materials and supplies	18,018	45	18,063	13,493	54	—	13,547	31,610	32,995	27,788
Utilities, permits, and taxes	16,829	469	17,298	7,635	906	—	8,541	25,839	27,548	24,691
Other	9,179	16,723	25,902	7,560	733	—	8,293	34,195	26,303	26,450
Amortization of tangible capital assets	36,787	8,382	45,169	37,891	4,936	—	42,827	87,996	85,030	73,900
Interest on long-term debt	32,135	2,424	34,559	26,453	4,746	—	31,199	65,758	71,224	59,548
	235,094	137,816	372,910	155,018	16,089	—	171,107	544,017	545,331	466,696
Corporate costs (recovery)	39,066	5,114	44,180	29,428	—	(5,846)	23,582	67,762	77,844	59,301
	274,160	142,930	417,090	184,446	16,089	(5,846)	194,689	611,779	623,175	525,997
Annual surplus (deficit)	\$ 145,177	\$ (963)	\$ 144,214	\$ 176,138	\$ 7,119	\$ —	\$ 183,257	\$ 327,471	\$ 407,802	\$ 380,354

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 32

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

17. Segmented Information and Expenses by Object (continued)

c) Total Regional District

	Regional Parks	General Government	Air Quality	Regional Employees Services	E911 Emergency Telephone Service	Regional Planning	Invest Vancouver	Housing Planning and Policy	Regional Sub-total 2022
Revenues									
MVRD property tax requisitions	\$ 57,063	\$ 6,441	\$ 7,392	\$ 2,548	\$ 4,670	\$ 3,923	\$ 2,185	\$ 6,254	\$ 90,476
Grants and other contributions	1,006	1,406	250	—	—	—	178	—	2,840
User fees, recoveries, and other revenues	2,808	720	4,464	148	86	—	—	—	8,226
Gain (loss) on disposal of tangible capital assets	—	—	—	—	—	—	—	—	—
Sinking fund and interest income	1,011	(165)	83	67	24	83	32	368	1,503
Sinking fund income, members and TransLink	—	—	—	—	—	—	—	—	—
	61,888	8,402	12,189	2,763	4,780	4,006	2,395	6,622	103,045
Expenses									
Salaries and benefits	19,759	3,382	7,071	2,262	—	3,060	1,726	811	38,071
Consulting, contracted and professional services	4,204	1,119	1,326	64	5,152	623	85	110	12,683
Asset repairs and maintenance	3,335	94	74	1	—	13	2	—	3,519
Materials and supplies	985	23	249	4	—	7	9	1	1,278
Utilities, permits, and taxes	781	3	100	8	22	1	7	—	922
Other	3,408	1,651	1,047	66	—	113	455	21	6,761
Amortization of tangible capital assets	1,829	—	249	—	2	—	—	—	2,080
	34,301	6,272	10,116	2,405	5,176	3,817	2,284	943	65,314
Corporate costs (recovery)	4,104	895	985	(43)	93	323	136	88	6,581
	38,405	7,167	11,101	2,362	5,269	4,140	2,420	1,031	71,895
Annual surplus (deficit)	\$ 23,483	\$ 1,235	\$ 1,088	\$ 401	\$ (489)	\$ (134)	\$ (25)	\$ 5,591	\$ 31,150

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 33

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

17. Segmented Information and Expenses by Object (continued)

c) Total Regional District (continued)

	Carried Forward	Electorat Areas	Regional Global Positioning System	Sasamat Volunteer Fire Department	Regional Emergency Management	Corporate Programs	Members and TransLink, Sinking Fund Income	Regional Districts Actual 2022	Regional Districts Budget 2022	Regional Districts Actual 2021
Revenues										
MVRD property tax requisitions	\$ 90,476	\$ 401	\$ —	\$ 658	\$ 173	\$ —	\$ —	\$ 91,708	\$ 91,708	\$ 82,714
Grants and other contributions	2,840	213	—	—	—	912	—	3,965	1,037	13,241
User fees, recoveries, and other revenues	8,226	55	386	25	26	3,933	—	12,651	17,373	9,194
Gain (loss) on disposal of tangible capital assets	—	—	—	—	—	—	—	—	—	367
Sinking fund and interest income	1,503	58	32	38	13	2,454	—	4,098	2,288	4,360
Sinking fund income, members and TransLink	—	—	—	—	—	—	27,072	27,072	29,165	28,222
	103,045	727	418	721	212	7,299	27,072	139,494	141,571	138,098
Expenses										
Salaries and benefits	38,071	379	130	46	—	67,085	—	105,711	115,868	91,331
Consulting, contracted and professional services	12,683	17	—	41	127	9,037	—	21,905	38,594	20,660
Asset repairs and maintenance	3,519	2	—	66	—	6,860	—	10,447	22,960	7,204
Materials and supplies	1,278	5	1	23	—	4,114	—	5,421	4,958	5,775
Utilities, permits, and taxes	922	3	11	20	—	948	—	1,904	2,333	1,406
Other	6,761	208	1	96	1	6,746	27,072	40,885	43,079	40,031
Amortization of tangible capital assets	2,080	—	—	30	32	6,227	—	8,369	8,334	9,497
	65,314	614	143	322	160	101,017	27,072	194,642	236,126	175,904
Corporate costs (recovery)	6,581	40	26	28	11	(97,625)	—	(90,939)	(111,344)	(81,050)
	71,895	654	169	350	171	3,392	27,072	103,703	124,782	94,854
Annual surplus (deficit)	\$ 31,150	\$ 73	\$ 249	\$ 371	\$ 41	\$ 3,907	\$ —	\$ 35,791	\$ 16,789	\$ 43,244

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 34

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

18. Subsequent Events

- a) On March 23, 2023, the District received \$50.78 million as part of the Province of British Columbia's Growing Community Funds Program, to be applied to infrastructure projects in 2023.
- b) On March 28, 2023, the GVS&DD entered into a three-year contribution agreement with the Province of British Columbia, where the Province will provide \$250 million, one-third of the funding, for Phase 1 Iona Wastewater Treatment Plant. The GVS&DD will receive \$75 million in April 2023 and in April 2024, and the remaining \$100 million in April 2025.
- c) On April 12, 2023, the MVHC entered into a three-year memorandum of understanding with the Province of British Columbia, through the BCHMC, to provide \$158 million in funding to the MVHC over the next three years for the construction of approximately 660 new homes at five of the MVHC sites.

19. Comparative Figures

Certain prior year figures have been reclassified to conform to the presentation of the current year.

METRO VANCOUVER REGIONAL DISTRICT

Schedule 1 (unaudited)

Year ended December 31, 2022

(tabular amounts in thousands of dollars)

COVID-19 Restart Grant (unaudited)

The Province of British Columbia, under the “COVID-19 Safe Restart Grant Program”, provided the District with a grant of \$1.476 million in 2021 (\$nil in 2022) for increased operating costs arising during the pandemic. The District recognized the grant into income and applied these funds to the programs impacted as follows:

	2022	2021
Balance, beginning of the year	\$ 739	\$ 588
BC Restart Grant received	—	1,476
	739	2,064
Less Eligible Costs Incurred:		
Computer and Technology costs	—	226
External Relations	—	300
Head Office Building Operations	149	271
Liquid Waste Services	—	288
Cultural Grants	140	150
Regional Parks Services	—	32
Water Services	—	58
Metro Vancouver Housing Corporation	450	—
	739	1,325
Balance, end of year	\$ —	\$ 739

SECTION II

Other Schedules

SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Members of the Board of Directors, Elected Officials, and Standing Committees

NAME	POSITION*	TOTAL	
		REMUNERATION	EXPENSES
Albrecht, Paul	Board Member**	\$ 980	\$ -
Ander, Gary	Committee Member	980	-
Anderson, Bridgitte	Committee Member***	1,960	-
Andrews, Janet	Committee Member***	2,450	-
Annis, Linda	Board Member**	15,680	-
Armstrong, Robert	Committee Member***	2,450	-
Arnason, Petrina	Board Member (Alternate)	7,840	-
Asmundson, Brent	Board Member (Alternate)	4,410	-
Au, Chak	Board Member**	1,470	-
Back, Holly	Committee Member	1,470	-
Back, Jordan	Council of Councils	490	-
Bain, Fred	Board Member (Alternate)	490	-
Bains, Harry	Board Member**	490	-
Baird, the late Ken	Board Member	11,760	-
Baird, Kim	Committee Member***	1,470	-
Bell, Don	Committee Member**	5,390	-
Berry, Ken	Board Member**	490	-
Bligh, Rebecca	Board Member**	1,470	-
Bond, Mathew	Committee Member	2,940	-
Booth, Mary-Ann	Board Member	27,334	-
Boyle, Christine	Committee Member**	10,290	-
Brodie, Malcolm	Board Member**	31,254	-
Buchanan, Linda	Board Vice Chair (2022) / Board Member**	54,710	31
Calendino, Pietro	Board Member**	25,480	3,766
Cameron, Craig	Committee Member	980	-
Carr, Adriane	Board Member**	35,664	12,129
Cassidy, Laura	Board Member**	490	-
Choo, Queenie	Committee Member***	1,960	-
Clark, Carolina	Board Member (Alternate)**	3,430	-
Copeland, Dan	Committee Member	3,430	-
Coté, Jonathan	Board Member	39,584	12,621
Curren, Megan	Council of Councils	490	-
Curry, Joanne	Committee Member***	2,450	-
Darling, Steve	Committee Member**	490	-
Das, Chinu	Council of Councils	490	-
Day, Carol	Board Member (Alternate)**	490	-

* "Committee Member" refers to individuals who sit on the Metro Vancouver Standing Committees.

** Board Members and Board Member (Alternates) appointed November 2022.

*** Non-elected officials appointed to Metro Vancouver Standing Committee.

SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Members of the Board of Directors, Elected Officials, and Standing Committees

NAME	POSITION*	TOTAL	
		REMUNERATION	EXPENSES
De Genova, Melissa	Board Member	13,720	-
Dhaliwal, Satvinder	Board Chair (2022) / Board Member**	107,829	18,437
Dhillon, Peter	Committee Member***	1,470	-
Dilworth, Diana	Board Member (Alternate)**	6,370	-
Dingwall, William	Board Member	35,068	-
Dominato, Lisa	Board Member**	20,964	-
Drake, Bruce	Council of Councils	490	-
Dueck, Judy	Committee Member**	3,430	-
Dupont, Laura	Committee Member	5,390	192
Elford, Doug	Board Member (Alternate)**	24,500	-
Elke, Tracy	Board Member (Alternate)**	5,880	-
Faoro, Paul	Committee Member***	2,450	-
Ferguson, Stephen	Board Member**	16,660	896
Finlayson, Jock	Committee Member***	2,450	-
Forbes, Betty	Council of Councils	490	-
Froese, Jack	Board Member	35,174	-
Fry, Pete	Board Member (Alternate)**	10,780	-
Gamboli, Nora	Committee Member**	3,920	-
Girard, Angela	Board Member (Alternate)**	1,470	-
Gu, Alison	Board Member (Alternate)**	2,940	-
Guerra, Laurie	Board Member	23,030	-
Guichon, Alicia	Committee Member**	2,450	-
Hanson, James	Committee Member**	2,940	-
Hardwick, Colleen	Board Member	10,780	-
Harvie, George V.	Board Chair**	30,795	-
Hayes, Mike	Council of Councils	490	-
Helsley, Robert	Committee Member***	1,960	-
Hepner, Gordon	Board Member**	490	-
Hillman, Michael	Board Member (Alternate)	3,920	-
Hobbs, Andrew	Board Member (Alternate)**	490	-
Hocking, Dave	Board Member	22,050	-
Hodge, Craig	Board Member**	40,670	8,863
Hu, Tina	Committee Member	1,960	-
Hundial, Jack	Board Member (Alternate)	490	-
Hunt, Stephen	Committee Member***	1,960	-
Hurley, Mike	Board Member**	28,314	-

* "Committee Member" refers to individuals who sit on the Metro Vancouver Standing Committees.

** Board Members and Board Member (Alternates) appointed November 2022.

*** Non-elected officials appointed to Metro Vancouver Standing Committee.

SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Members of the Board of Directors, Elected Officials, and Standing Committees

NAME	POSITION*	TOTAL	
		REMUNERATION	EXPENSES
Jackson, Jeanette	Committee Member**	1,960	-
Jackson, Lois	Council of Councils	490	-
James, Teri	Council of Councils	490	-
Johanson, Erika	Council of Councils	490	-
Johnston, Dan	Council of Councils	490	-
Johnstone, Patrick	Board Member**	980	-
Jordan, Colleen	Council of Councils	490	-
Kanakos, Jeannie	Board Member	11,210	-
Keithley, Joe	Board Member (Alternate)**	5,390	-
Kim, Steve	Board Member (Alternate)**	490	-
Kirby-Yung, Sarah	Board Member**	4,410	-
Klassen, Mike	Board Member**	490	-
Knight, Megan	Board Member**	490	-
Kooner, Pardeep Kaur	Board Member**	490	-
Krier, Polly	Committee Member**	490	-
Kristjanson, Scott	Board Member (Alternate)	490	-
Kruger, Dylan	Board Member**	9,310	-
Kunst, Margaret	Council of Councils	490	-
Lahti, Meghan	Board Member**	980	-
Lambur, Peter	Committee Member**	490	-
Lewis, Christopher	Committee Member***	1,960	-
Little, Mike	Board Member (Alternate)**	12,740	-
Locke, Brenda	Board Member**	2,450	-
Long, Bob	Board Member (Alternate)	8,760	339
Loo, Alexa	Board Member (Alternate)**	6,370	-
MacDonald, Nicole	Board Member**	2,940	-
Madsen, Hunter	Board Member (Alternate)	2,450	-
Mandewo, Trish	Committee Member**	2,940	-
Marsden, Dennis	Committee Member**	1,960	-
Martin, Gayle	Board Member	21,560	-
McCallum, Doug	Board Member	11,270	-
McCurrach, Nancy	Committee Member**	490	-
McCutcheon, Jen	Board Member**	67,911	916
McDonald, Bruce	Board Member (Alternate)	13,230	-
McEvoy, Jaimie	Council of Councils	490	-
McEwen, John	Board Vice Chair**	44,010	984

* "Committee Member" refers to individuals who sit on the Metro Vancouver Standing Committees.

** Board Members and Board Member (Alternates) appointed November 2022.

*** Non-elected officials appointed to Metro Vancouver Standing Committee.

SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Members of the Board of Directors, Elected Officials, and Standing Committees

NAME	POSITION*	TOTAL	
		REMUNERATION	EXPENSES
McIlroy, Jessica	Committee Member	4,900	-
McLaughlin, Ronald	Board Member	21,070	-
McNulty, William	Board Member**	3,430	-
McPhail, Linda	Board Member (Alternate)	1,470	-
Meachen, Bob	Council of Councils	490	-
Meadus, Chelsa	Committee Member	2,450	-
Meiszner, Peter	Board Member (Alternate)**	490	-
Milani, Steve	Council of Councils	490	-
Morden, Michael	Board Member	24,500	-
Morse, Alison	Council of Councils	490	-
Muri, Lisa	Board Member**	29,784	-
Mustel, Evi	Committee Member***	1,470	-
Nagra, Mandeep	Board Member	9,800	-
Nakagawa, Nadine	Board Member (Alternate)**	490	-
Nicholson, Maureen	Board Member (Alternate)	7,840	-
O'Connell, Gwen	Council of Councils	490	-
Pachal, Nathan	Committee Member**	490	-
Patton, Allison	Board Member	16,660	-
Penner, Darrell	Board Member (Alternate)**	7,840	-
Pollock, Glenn	Committee Member**	2,940	-
Puchmayr, Charles	Committee Member	3,430	-
Richter, Kimberly	Board Member	18,620	-
Ross, Jamie	Board Member**	23,520	-
Royer, Zoe	Committee Member	4,900	-
Ruimy, Dan	Board Member**	490	-
Sager, Mark	Board Member**	490	-
Simpson, Anena	Council of Councils	490	-
Snell, John	Council of Councils	490	-
Soprovich, William	Committee Member	7,350	-
Stachova, Olga	Committee Member***	1,960	-
Steves, Harold	Board Member	26,905	-
Stewart, Kennedy	Board Member	1,960	-
Stewart, Richard	Board Member (Alternate)**	26,844	-
Storteboom, Rudolph	Committee Member	7,840	4,282
Stutt, Rob	Board Member**	490	-
Svendsen, Ryan	Committee Member	3,920	-

* "Committee Member" refers to individuals who sit on the Metro Vancouver Standing Committees.

** Board Members and Board Member (Alternates) appointed November 2022.

*** Non-elected officials appointed to Metro Vancouver Standing Committee.

SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Members of the Board of Directors, Elected Officials, and Standing Committees

NAME	POSITION*	TOTAL	
		REMUNERATION	EXPENSES
Swanson, Jean	Board Member (Alternate)	1,470	-
Tam, Bill	Committee Member***	1,960	-
Thompson, Sharon	Board Member (Alternate)**	490	-
Towner, Teresa	Board Member**	3,430	-
Trentadue, Mary	Board Member (Alternate)	11,270	-
Trevelyan, Christopher	Council of Councils	490	-
Vagramov, Robert	Board Member	28,895	3,667
Valente, Tony	Council of Councils	490	-
van den Broek, Valaria	Committee Member	6,860	-
Vrooman, Tamara	Committee Member***	980	-
Walker, Darryl	Board Member	28,850	1,996
Wallace, Rosemary	Board Member (Alternate)**	980	-
Wang, James	Board Member (Alternate)**	2,940	-
West, Bradley	Board Member**	36,644	2,613
Weverink, Paul	Board Member (Alternate)**	490	-
Wheatley, Scott	Committee Member***	2,450	-
Wiebe, Michael	Board Member	21,070	-
Wilder, Liisa	Council of Councils	490	-
Wilson, Chris	Committee Member	4,900	-
Wolfe, Michael	Board Member (Alternate)**	490	-
Yousef, Ahmed	Committee Member**	4,900	-
Zhou, Lenny	Board Member**	490	-
TOTAL		\$ 1,448,381	\$ 71,732

* "Committee Member" refers to individuals who sit on the Metro Vancouver Standing Committees.

** Board Members and Board Member (Alternates) appointed November 2022.

*** Non-elected officials appointed to Metro Vancouver Standing Committee.

SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Aberle, Vanessa	\$ 84,989	\$ 4,585	\$ 1,358
Abhari, Soroush	68,535	20,701	1,949
Abraham, Thomas	119,499	9,329	3,940
Adamoski, David	87,916	1,648	79
Adamson, Jane	135,378	5,760	2,536
Aderneck, Eric	123,225	3,277	2,614
Adey, Maria	122,380	4,608	1,031
Agecoutay, Brian	88,400	37,900	657
Agecoutay, Liz	69,882	5,308	1,486
Ajgaonkar, Priya	84,411	1,965	66
Alba, Pilar	74,301	3,821	1,931
Albrice, David	130,021	4,949	-
Aldaba, Alain	119,350	28,877	1,706
Alder, Nic	69,923	5,374	969
Alexander, Janice	78,944	1,492	2,777
Alexander, Murray	108,557	2,051	-
Ali, Abid	108,557	2,857	24
Ali, Muhammad	74,007	2,918	3,974
Alibhai, Nimet	87,916	6,734	160
Allan, Chris	190,636	9,094	2,345
Al-Taie, Mohammed	100,357	3,450	720
Anderson, Brian	81,954	23,240	867
Anderson, Cory	124,428	16,083	6,739
Anderson, Erik	83,672	10,992	63
Anderson, Tessa	72,907	3,966	476
Andrews, Dave	104,284	4,705	48
Anggabrata, Denny	129,443	4,379	1,360
Anggabrata, Dion	80,386	27	464
Ansari, Fatima	105,106	3,682	998
Anthony, Vanessa	149,103	5,023	2,791
Antony, Abin	137,533	4,642	952
Apcev, Kristina	74,179	15,680	6,730
Appleton, Jeremy	97,631	21,273	2,874
Aquila, Marco	110,720	3,876	5,565
Arabsky, Jennifer	86,013	3,182	99
Arbo, Ross	86,174	10,605	1,803
Archer, Gordon	95,206	1,428	-
Arnold-Smith, Brant	130,811	42,547	2,355
Arseneau, Brooke	85,493	8,377	240
Arya, Sanjeev	108,557	5,003	1,543
Asher, Alistair	86,843	9,496	197
Ashford, Graeme	85,398	9,335	4,430
Askarzadeh, Ali	85,843	8,220	12,818
Asuelo, Ryan	93,585	14,968	3,613
Atherton, Heather	97,242	-	2,868
Atkinson, Brooke	82,466	1,900	5,593
Atkinson, Holly	98,284	34,079	1,533

(1) Employees are paid bi-weekly, resulting in 26 pay cheques.

(2) Consists of benefits (i.e. dental, health) and one-time payments (i.e. overtime).

(3) Includes business related expenses for training, travel, mileage, and memberships.

SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Atwal, Manveer	78,564	3,386	1,747
Au, Ada	122,687	4,238	1,431
Au, Alwin	81,375	2,597	2,181
Au, Colleen	77,587	1,466	215
Aubin, Jean-Philippe	108,909	3,467	4,906
Auclair, Brett	65,111	23,576	2,285
Aure, Loger	84,410	6,443	834
Babey, Mark	89,745	39,325	599
Backiel, Filip	88,553	3,843	3,730
Bahgat, Ahmed	95,375	2,048	342
Baig, Farhan	68,384	28,807	4,332
Bailey, Tom	131,909	7,007	2,271
Bailie, William	86,802	3,088	973
Baillie, Diana	81,467	5,199	-
Bain, Jonathan	99,115	3,422	5,863
Bains, Udham	125,142	5,004	433
Baker, Marcia	70,930	8,945	582
Baker, Veronica	126,523	5,959	2,604
Bakharia, Adam	99,735	29,108	-
Banjanin, Dejan	129,443	6,984	982
Barbosa, Anthony	132,191	4,475	1,644
Bariana, Sunny	90,813	2,611	4,118
Baron, Amanda	145,031	10,596	4,548
Baron, Brett	87,659	8,958	627
Barratt, James	100,927	3,443	3,127
Barroetavena, Roberto	132,629	1,990	473
Barroga, Maria Luisa	148,793	5,435	1,174
Barron, Elaine	114,507	16,631	-
Bartley, Lori	77,587	1,986	498
Baruffa, Antonio	93,040	6,995	5,678
Basi, Bob	97,779	16,874	1,339
Basiri, Neshat	106,010	5,305	934
Baskalovic, Dragan	129,443	4,379	575
Basque, Shelly	101,787	3,465	484
Bates-Frymel, Laurie	123,346	7,804	1,543
Bator, Brad	121,852	23,583	1,208
Bauer, Austin	60,461	35,823	9,549
Baxter, Bryce	121,394	4,115	1,973
Beairsto, Darren	104,949	6,852	784
Bebek, Mike	86,174	13,400	3,101
Becker, Griffin	86,174	33,071	1,567
Beckett, Brandon	88,982	8,915	2,840
Bedrossian, Shant	93,163	13,840	611
Beere, Chris	90,289	18,772	164
Behzadi, Pouya	130,571	4,396	1,063
Bejer, Rolando	74,566	8,593	48
Belanger, Francis	73,336	8,212	7,176

(1) Employees are paid bi-weekly, resulting in 26 pay cheques.

(2) Consists of benefits (i.e. dental, health) and one-time payments (i.e. overtime).

(3) Includes business related expenses for training, travel, mileage, and memberships.

SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Benjamin, Angelo	113,853	15,927	-
Bennet, Mark	77,416	6,320	161
Benoit, Arthur	76,131	21,932	855
Benton, Steve	77,546	8,447	7,748
Bergler, Suzz	85,364	16,466	1,428
Berka, Caroline	91,685	2,901	2,395
Bernardino, Ernesto	91,498	13,027	279
Berube, Esther	157,209	5,626	2,080
Beukers, Robert	64,525	16,704	816
Beverley, Jessica	266,248	22,814	3,193
Bhat, Achintya	113,249	7,204	638
Bickel, Emily	74,416	2,571	461
Bishay, Farida	134,994	4,521	1,054
Bittante, Diego	89,378	5,836	341
Black, Barb	74,006	23,423	288
Blair, David	78,657	3,015	4,919
Blair, Erik	111,551	3,145	821
Blendell, Melanie	77,522	24,854	-
Block, Randy	86,638	8,440	144
Boak, Maggie	168,211	5,636	5,439
Bolch, Peter	72,557	4,876	2,377
Bolognese, Domenic	76,469	23,910	643
Bondar, Marla	78,900	1,409	419
Bonham, Nancy	90,676	2,918	460
Borsa, Jason	81,042	4,964	-
Botwright, Mark	64,856	50,524	821
Boucher, Vincent	127,976	4,563	2,902
Bourdon, Paul	118,704	4,028	3,254
Bousmina, Zoheir	129,617	4,382	1,485
Bouthot, Matthew	78,361	27,493	54
Bowe, Dana	89,344	10,847	1,818
Bradley, Don	171,397	5,725	178
Bradley, Rob	131,060	15,000	2,166
Braglewicz, Morgan	93,070	1,916	1,018
Brar, Navkiran	83,854	2,297	141
Brar, Paul	157,320	5,294	1,804
Braun Rodriguez, Catherine	95,683	1,810	460
Brett, Tom	92,835	20,776	387
Brinkworth, Matt	87,835	1,661	1,719
Broughton, Darren	82,790	22,702	687
Brown, Debbie	82,815	1,532	498
Brown, Gavin	65,910	16,502	563
Brown, Jo-Ella	88,400	23,250	458
Brown, Kevin	137,049	28,030	3,724
Brown, Scott	82,434	1,763	338
Brown, Tyson	82,306	20,609	1,154
Brownlie, Claire	83,491	1,652	1,217

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Brozer, Christy	80,066	8,585	-
Bruno, Tommaso	75,816	4,440	-
Budolig, Robert	76,128	3,562	285
Buholzer, Paul	79,048	25,788	252
Bungubung, Renato	112,168	19,688	974
Burgess, Scott	63,729	26,282	807
Burton, James	103,521	3,316	1,770
Burr, Shane	99,065	25,013	840
Burtiak, Darryl	89,197	14,245	326
Burton, Brent	157,480	5,296	1,947
Burton, Tim	120,982	12,463	6,080
Bush, Kelly	123,148	4,285	3,868
Butler, Eileen	94,271	14,275	5,324
Buttner, Boyce	85,769	54,187	2,610
Buxton, Ian	96,012	20,028	1,514
Cabalfin, Nathan	128,946	6,366	942
Caculovic, Mathew	95,297	4,218	12,000
Calder, Ian	68,598	24,818	586
Calverley, Dylan	69,126	28,507	2,639
Calvert, Leslie	81,770	3,776	383
Camazzola, Jim	73,799	25,133	811
Campbell, Dan	65,963	39,743	758
Campbell, Michele	86,106	1,354	1,490
Campeau, Bruce	85,608	33,016	1,810
Candido, Michelle	71,451	11,200	1,181
Cantelo, John	77,921	7,930	523
Carabine, Anne	108,557	1,700	1,157
Carbajales, Nicolas	77,600	6,970	60
Carbone, Lorenzo	70,037	56,180	713
Cardinal, Brandon	65,726	13,484	9,494
Carley, Neal	279,715	23,245	5,513
Carlson, Dana	95,683	1,810	-
Carmichael, Jeff	169,657	5,699	5,794
Carson, Mike	80,205	19,779	609
Carswell, Mason	94,037	14,428	4,578
Carter, Lorn	184,250	6,928	4,788
Castellanos, Victor	100,055	3,212	287
Caufield, Kit	93,044	3,425	7,216
Cessford, Graeme	77,587	4,090	2,352
Chacko, Joseph	129,443	4,379	3,792
Chan, Alicia	89,656	3,694	1,554
Chan, Bobby	75,712	9,529	1,007
Chan, Eli	90,139	3,868	2,931
Chan, Ian	113,183	5,937	888
Chan, Jacky	108,804	10,326	1,024
Chan, Justin	88,520	2,286	1,536
Chan, Kenneth	61,486	18,379	-

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(3) Includes business related expenses for training, travel, mileage, and memberships.

SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Chan, Nicole	107,706	4,004	1,545
Chan, Nigel	94,037	15,099	-
Chan, Richard	146,614	4,920	613
Chan, Samuel	169,054	12,165	8,470
Chan, Shirley	108,808	4,070	3,859
Chan, Shuh	155,391	5,549	4,185
Chanda, Suranjit	123,332	4,188	9,651
Chang-Kit, Ronald	84,897	15,184	146
Charlston, Lucas	66,588	25,772	1,612
Chee, Francis	126,070	4,267	4,891
Chegounian, Parisa	80,839	1,541	1,150
Chen, Elias	103,082	3,516	3,930
Chen, Gerald	91,686	1,732	-
Cheng, Adrian	115,750	5,685	1,058
Cheng, Bob	192,205	6,449	676
Cheng, Doreen	87,916	1,662	141
Cheng, Elizabeth	99,736	16,780	-
Cheng, Eric	75,936	14,336	460
Cheng, Shan	129,443	4,513	729
Cheng, Winson	129,443	4,379	4,479
Cheng, Yuk-Sing	169,462	5,804	3,999
Cheong, Tony	183,990	6,165	-
Cheung, Eddie	82,009	1,551	7,159
Cheung, Raymond	99,735	8,804	38
Cheung, William	124,979	4,232	1,005
Chhina, Ravi	309,725	24,230	3,679
Chiesa, Tatiana	141,149	4,795	5,788
Chin, Adeline	130,015	4,388	6,193
Chin, Peter	128,774	5,942	743
Chin, Tony	86,174	27,128	451
Chiu, Gary	95,879	1,813	516
Chiu, Joe	93,509	18,755	3,936
Chiu, Quenton	64,174	31,779	6,562
Chong, Chris	91,686	12,675	219
Chow, Christopher	80,250	11,569	4,392
Chow, Jack	129,443	4,379	1,928
Chow, Larry	152,922	21,043	3,721
Choy, Harvey	145,296	8,918	3,794
Chrich, Ashley	69,455	5,893	2,342
Christensen, Brian	88,982	5,988	101
Christensen, Robert	88,036	4,276	3,526
Chu, Jerry	80,980	9,038	-
Chu, Maria Leomerita	77,587	1,466	45
Chung, Ambrose	77,639	6,909	1,574
Cichon, Lauren	75,639	3,246	579
Cifarelli, Amelia	89,485	3,689	1,645
Ciocan, Emil	99,029	32,851	432

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Clark, Alanna	96,895	4,362	759
Clark, Cameron	127,127	4,319	660
Clark, Josephine	108,557	2,071	3,178
Clarke, Lisa	76,697	11,311	457
Clarke, Martin	147,491	4,933	696
Clark-Jones, Frank	91,129	13,613	3,476
Clark-Jones, Peter	72,246	17,623	662
Cohen, Micah	73,366	43,918	1,211
Cojocariu, Anton	81,786	31,025	1,266
Coldwell, Jason	88,892	15,935	3,564
Cole, Britton	99,423	11,014	2,852
Coleman, Larry	73,632	7,162	53
Collen, Troy	84,240	7,268	2,340
Collins, Devin	65,381	26,724	1,503
Collins, John	91,686	5,380	-
Common, Dan	65,831	20,042	896
Connelly, Shawn	94,390	15,292	1,604
Conner, Sheri	132,629	5,955	315
Conti, Aldo	101,475	3,946	241
Conti, Newton	116,997	4,193	2,346
Coombes, Michael	91,767	1,733	-
Cooper, Patricia	92,462	3,208	646
Corrigan, Patrick	124,487	39,379	2,837
Coughlan, Janaka	93,946	43,782	338
Coulman, Dan	91,486	29,833	1,331
Coulon, Harvey	108,870	4,978	2,246
Courage, Tyler	70,863	14,963	2,416
Cousin, Andre	89,081	27,257	1,827
Cousins, Sam	80,668	2,046	1,518
Coutinho, Eric	113,374	15,004	-
Cowan, Laurel	145,296	4,901	3,134
Crabtree, Katelyn	158,565	5,432	3,864
Crosby, Jennifer	204,660	6,802	3,718
Crowle, John	129,443	4,379	975
Cruickshank, Craig	79,506	6,464	108
Cruz, Danilo	71,650	5,011	598
Cruz-Rivera, Angelita	82,088	6,531	-
Csizmadia, Alexander	87,916	10,570	916
Cullen, Vanja	119,363	5,475	824
Cumming, Sheryl	113,684	3,864	4,351
Da Silva Sympovsky, Thalita	135,712	6,000	4,511
Dandridge, Xenia	115,815	5,873	705
Danis, Sebastien	97,662	11,109	458
Darwish, Yasser	93,833	10,670	-
Daunais, Adam	100,548	39,499	-
Davies, Mike	145,309	2,576	1,229
Davis, Donna	92,949	3,181	-

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Davis, Mackenzie	77,723	3,340	1,531
Daw, Hanadi	97,566	2,345	276
Day, Sheila	75,888	3,485	-
De Boer, Andrew	174,937	8,654	2,559
De Geest, Kristine	108,557	2,051	151
De la Cour, Pierre	89,495	25,733	561
De Lind, Peter	118,118	3,966	507
De Rose, Enzo	84,846	15,645	537
Deacon, Dan	104,903	21,923	1,720
Denboer, Bob	95,683	1,810	-
Denton, Gail	85,121	5,254	1,338
Deo, Mani	209,835	20,840	6,270
Deuling, Jill	80,980	1,531	1,198
Dhatt, Harjinder	96,416	4,910	583
Dhatt, Pardeep	89,871	3,215	1,793
Dhillon, Jat	95,582	24,308	1,242
Dhillon, Manjit	87,916	1,576	433
Di Stasio, Tony	75,816	3,332	58
Dias, Daryl	87,956	1,866	5,167
Diaz Ng, Albert	77,542	28,518	624
Dimitropoulos, Xanthi	75,617	1,422	1,669
Dineen, Chris	94,696	18,882	5,387
Dion, Carly	119,358	6,044	1,295
Diotte, JL	95,683	8,434	602
Dixon, Georgia	67,086	15,877	2,542
Do, Matt	79,695	6,038	432
Dobrovolny, Jerry	393,607	45,347	31,867
Doerksen, Geoff	108,557	7,954	323
Doi, Andrew	108,557	2,051	2,414
Dolemeyer, Frank	121,749	26,426	2,069
Donaghy, Steve	101,394	3,459	534
Dong, Cathy	126,265	5,206	1,451
Dong, Tara	101,394	3,459	1,088
Dove, Franklin	88,640	14,687	626
Downey, Bryce	77,468	34,262	2,744
Dragon, Willyam	147,090	19,109	2,073
Dreger, Clayton	96,784	48,950	1,165
Drinkwater, Alisha	86,999	2,076	1,522
Du, Kelly	76,688	1,297	1,969
Duarte, Romeo	87,052	3,821	41
Ducey, Mike	110,649	3,917	-
Duffield, Richard	88,897	18,670	1,673
Dugaro, Julia	107,159	2,045	5,010
Dunbar, Brent	85,010	6,418	938
Dunkley, Dave	129,443	2,268	743
Durkin, Tamara	89,481	3,203	91
Durrant, Christopher	89,378	9,440	415

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Duso, Lucy	123,587	2,335	691
Duvall, Bill	201,902	7,541	3,241
Dwyer, Marty	141,848	5,652	2,126
Dybwad, Matthew	144,793	4,876	2,228
Dykman, Dan	104,624	4,061	754
Easton, Joe	89,665	5,092	3,719
Eastwood, Bill	118,851	5,194	-
Ebinesan, Joshua	119,830	5,629	223
Edalat, Farnaz	118,886	4,038	470
Edwards, Maria	107,698	3,624	4,473
Egli, Graham	94,751	2,529	956
Eisenkraft, Nicolas	88,811	8,126	101
Ekeli, Stefanie	77,282	1,382	2,470
Elliott, Ken	85,532	7,331	-
Elliott, Lea	95,683	1,810	3,817
Ellis, Sean	81,882	6,823	2,363
Eloff, Leonard	99,807	19,415	2,433
Emmert, Jason	132,885	5,684	821
Eng, Raymond	150,675	5,085	376
Engelstad, Brock	96,149	9,614	725
England, Karin	107,495	2,018	7,799
Enns, Ronald	110,071	11,159	4,730
Enns, Thomas	91,382	2,335	-
Enquist, Luis	91,309	9,026	1,012
Erickson, Brian	99,669	9,414	358
Erickson, Dustin	125,566	4,430	1,129
Esguerra, David	91,106	20,046	-
Esguerra, Glen	84,411	1,596	168
Espinosa, Daisy	75,854	1,964	112
Esplen, Chad	72,926	15,025	-
Estrada, Ariel	129,443	6,165	846
Etches, Kris	103,684	3,668	6,452
Evanetz, Sarah	80,172	2,854	5,671
Fallahi, Maryam	72,902	10,624	1,232
Fang, Andy	87,916	14,568	220
Fanzone, Paul	79,860	16,414	581
Farinelli, Zeno	130,065	4,409	1,354
Farkas, Rita	79,105	-	2,339
Farr, Jennifer	128,900	4,619	1,528
Fehr, Callum	87,527	2,994	2,766
Felicella, Nick	85,280	8,161	41
Feng, Olivia	73,989	3,494	2,768
Feng, Philip	103,958	3,013	2,306
Fereidouni, Reza	96,006	36,597	1,337
Ferguson, Dave	91,686	4,195	-
Fernandes, Maricor	80,829	2,793	496
Fernie, Michele	87,916	1,662	1,163

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Fiehn, Aaron	82,284	11,910	8,757
Fiehn, Chuck	85,721	18,466	624
Filush, Jake	83,179	7,895	165
Fitzmaurice, Katie	129,957	6,444	3,016
Fitzpatrick, Jeffrey	157,486	5,797	2,491
Fitzpatrick, Jess	114,402	4,520	1,569
Flaks, David	115,527	32,046	77
Flesher, Scott	75,908	7,953	253
Folkard, Eric	71,328	28,523	3,009
Forbes, Andrew	62,086	15,619	2,786
Ford, Bruce	97,709	6,058	972
Ford, Graham	95,796	25,869	2,108
Ford, Laurie	136,587	4,676	1,418
Forscutt, Jennifer	128,108	7,605	1,706
Forsyth, Samantha	89,395	5,881	260
Forsyth, Scott	157,209	5,292	4,473
Foster, Chris	101,493	21,944	5,093
Fought, Rob	157,763	5,350	483
Fountain, Tanner	77,526	23,665	1,054
Fournier, Colleen	88,401	6,471	404
Francis, Bernard	69,722	6,590	735
Franken, Alisa	103,617	2,344	1,849
Fraser, Heather	79,179	27,716	907
Fraser, Paul	88,411	29,089	775
Freeman, Gregory	111,326	3,786	223
Freinhofer, Victoria	72,432	2,569	125
Friedrich, George	133,558	4,441	548
Friesen, Courtney	90,724	4,485	-
Frymel, Bart	65,238	19,748	-
Fuhrmann, Marlene	95,714	1,893	540
Fulton, Terry	127,096	4,634	1,632
Fyten, Cole	88,127	12,902	3,859
Gaffud, Jerico	93,163	4,475	-
Gale, Evan	84,246	6,205	3,657
Gali, John	92,436	17,832	342
Gallilee, Rick	202,592	6,771	470
Galloway, Sean	174,674	7,992	2,029
Gamal El-Dean, Deyab	77,237	8,555	460
Gant, Murray	192,205	6,449	2,559
Gasparro, George	103,958	6,363	1,744
Gastaldello, Catherine	77,587	2,619	-
Gatto, Nicole	81,217	1,535	125
Gauci, Joanne	123,466	2,337	4,295
Gautier, Claire	97,611	1,919	132
Gaythorpe, Shane	89,066	37,587	2,032
Gee, Jennifer	77,587	1,496	901
Gee, Michele	88,933	16,100	75

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Geeson, Graeme	81,811	30,206	1,421
Gehrer, Chris	95,068	49,994	1,348
Geil, Dan	135,013	4,577	1,099
Gellard, Joe	83,768	17,908	998
Genier, Max	82,853	52,545	4,035
Gentner, Ryan	87,916	1,662	78
George, Honey	107,903	3,821	207
Gerath, Guy	94,338	26,754	3,831
Gerryts, Megan	112,824	3,943	114
Gervais, Adam	89,543	11,876	12,333
Gheseger, Tania	101,004	1,905	2,692
Ghorbani, Maryam	123,647	4,228	1,372
Giang, Justin	74,607	1,411	687
Gibb, Allan	169,916	2,977	905
Gibson, Graeme	54,688	20,988	362
Giesbrecht, Paul	147,834	22,344	1,615
Gill Klair, Jag	162,004	8,820	3,142
Gill, Balroop	79,166	2,053	903
Gill, Jotty	112,017	5,830	3,586
Gill, Nancy	101,793	4,487	1,961
Gilroy, Devin	69,127	20,571	161
Girard, Kaylee	66,796	16,069	2,426
Gjerdalen, Luke	68,978	11,515	1,611
Glasgow, Cameron	88,982	41,406	1,227
Glass, Jennifer	129,443	4,379	2,318
Gleig, Derek	91,566	10,604	1,820
Glessing, Krista	81,786	7,203	2,317
Glier, Monica	77,587	1,507	-
Glover, Michael	87,362	14,242	365
Goertz, Karen	80,980	1,783	625
Gogel, Andy	79,274	11,373	119
Goh, Vila	126,729	4,445	1,002
Gomez-Garcia, Jose	113,352	15,829	-
Gonzalez, Eduardo	75,900	1,665	3,266
Gonzalez, Ian	70,623	13,038	657
Goossens, Jason	96,051	10,431	2,422
Gothard, Matthew	129,692	4,383	875
Gow, Doug	92,962	1,757	324
Graham, Nela	137,118	16,090	1,203
Graham, Richard	68,470	24,736	4,496
Grant, Mielle	80,084	2,761	1,505
Gray, Lori	86,174	13,777	14,222
Green, Matthew	150,633	38,617	2,379
Greensill, Michael	77,156	40,105	2,238
Greenwood, Seann	69,576	6,790	807
Gregonia, Theresa	169,951	6,663	868
Greven, Ron	81,092	11,215	52

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(3) Includes business related expenses for training, travel, mileage, and memberships.

SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Grewal, Nick	92,565	6,234	7,713
Grewal, Rahm	75,900	1,665	2,289
Grewal, Ravi	145,792	6,719	595
Griffith, Lionel	83,359	54,178	1,631
Griffiths, Jacquie	207,740	24,299	36,316
Griffiths, Victor	93,163	957	519
Grill, Aaron	129,927	4,387	1,808
Gu, Li	145,711	4,939	502
Guiron, Warren	87,699	5,545	101
Guldemet, John	89,759	9,742	650
Guldemet, Keenan	72,310	23,371	4,290
Guo, Tom	84,658	20,860	494
Hahn, Tracy	101,394	6,471	-
Hair, Peter	139,958	6,570	5,009
Haliuk, Braeden	76,504	3,894	2,515
Halychuk, Paul	77,339	1,581	321
Hamza, Danny	94,411	19,774	1,629
Hanna, Dawn	82,167	2,114	360
Hansen, Angela	114,387	4,683	919
Harder, Susana	129,443	4,489	1,811
Haricombe, Jade	88,982	17,942	232
Haricombe, Lionel	88,982	8,691	218
Harmeson, Matt	89,489	8,928	368
Harms, Herman	68,838	26,354	1,868
Harper, Richard	74,339	7,117	132
Harper, Todd	90,633	18,035	733
Harris, Ed	99,410	7,364	1,187
Harris, Leanne	86,500	1,652	6,074
Harrison, Stephanie	127,950	4,357	1,029
Hart, Catherine	96,025	5,327	1,885
Hart, Dennis	79,724	8,710	-
Hartley, Davis	65,786	13,017	202
Hartley, Elizabeth	95,683	1,740	1,269
Haughian, Paul	89,908	8,018	122
Haveman, Peter	74,458	1,444	36
Haw, Kevin	103,958	5,563	2,564
Hawkins, Curtis	69,517	34,942	1,357
Hayes, Jessica	111,034	2,098	3,722
Hayton, Scott	132,553	17,401	1,313
Hazell, Shaun	82,468	18,288	-
Hebner, Gail	157,597	5,298	-
Heidarian, Arezoo	131,954	5,478	2,463
Heine, Chris	105,930	7,147	8,547
Henderson, Paul	279,715	23,245	9,884
Hendry, Brian	72,831	3,727	160
Heney, Jess	81,488	22,829	1,178
Herr, Alysia	71,216	9,022	460

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(3) Includes business related expenses for training, travel, mileage, and memberships.

SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Hewer, Jordan	118,473	5,297	2,018
Hewitt, Mike	90,056	10,215	710
Hickling, Charlene	97,753	5,108	2,946
Hightower, Carrie	87,916	1,662	321
Hilkewich, Alison	80,829	2,785	-
Hilland, Stuart	85,836	3,779	544
Hingley, Jason	170,791	17,144	4,220
Hirvi Mayne, Maari	137,783	4,563	1,222
Ho, Alfred	132,629	6,602	396
Ho, Allen	93,163	8,723	445
Ho, Brandon	129,667	4,393	1,690
Ho, Chau	94,310	29,900	-
Ho, Florence	138,436	6,757	794
Ho, Hilda	105,536	3,595	1,382
Ho, John	109,320	4,368	1,752
Ho, Kate	101,567	3,499	1,384
Hochstetter, Ashley	83,680	3,145	-
Hockey, Jim	94,466	9,191	5,461
Hoffman, Dave	133,519	29,107	1,310
Holdenried, Ulli	86,702	45,360	610
Holm, Nathan	91,097	19,303	2,248
Holman, Jessica	88,931	1,681	1,269
Holt, Glenn	66,524	12,818	1,750
Holton, Janet	120,967	16,266	5,211
Hoonjan, Raj	129,443	4,379	611
Hope, Laura	85,273	1,923	4,897
Hoskins, Kelly	80,980	1,546	675
Hoverty, Colin	94,756	15,857	502
Howard, Kyle	65,109	9,979	311
Howe, Kyle	99,735	6,965	579
Howell, John	77,522	11,415	-
Hrgovic, Amanda	146,075	5,720	2,382
Hrubizna, Jason	91,686	2,170	-
Huang, Gerry	129,443	4,379	1,143
Huang, Karen	77,678	8,519	289
Hudska, Monika	89,197	18,397	1,297
Hughes, Michael	150,602	23,680	2,486
Hughes, Mike	88,018	1,730	353
Hui, Terry	166,189	27,208	647
Hulme, Mark	75,971	1,458	903
Hume, Jade	169,788	5,701	1,400
Hundle, Nav	81,903	1,548	43
Hung, Wayne	116,421	34,966	935
Hunt, Andrew	151,814	13,047	1,528
Hunt, Janelle	136,370	4,755	3,177
Hunt, Jason	65,075	18,166	592
Hunte, Carlos	137,201	6,636	1,277

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Huskisson, Kevin	77,522	10,972	1,135
Hustwait, Mark	99,029	5,026	448
Hutchins, Peter	95,582	3,669	2,998
Hynes, Shaunna	87,974	11,107	232
Hystad, Graeme	97,021	4,035	2,821
Inglis, Gordon	157,209	6,072	1,697
Iosub, Catalin	95,554	23,607	3,283
Irimia, Andreea	71,668	14,830	795
Irimia, Tatiana	129,443	4,379	3,311
Islam, Shafiqul	131,756	4,414	1,773
Israel, Sue	103,768	3,495	58
Iulianella, Chris	76,636	6,338	938
Jacinto, Jason	97,906	6,469	1,359
Jackman, Thomas	88,035	10,355	1,958
Jackson, Bob	88,400	18,058	592
Jacques, Lisa	120,206	16,800	3,899
Jadrijevic, Renato	133,260	13,466	1,772
Jamieson, Nathan	130,511	4,407	1,663
Jang, Colin	77,587	6,241	-
Jang, Gary	75,144	6,711	-
Jang, Jason	81,154	1,805	213
Jankovic, Lidija	153,311	5,261	1,061
Japson, Marlon	85,163	39,530	707
Jarvis, Janice	101,691	1,915	1,739
Jelenici, Flori	134,030	5,512	2,466
Jeliazkova, Diana	94,115	1,779	1,317
Jenkinson, Kris	90,455	28,120	1,846
Jennejohn, Derek	145,296	4,969	1,308
Jensen, Allen	119,128	4,042	5,497
Jensen, Blake	66,186	19,188	948
Jeon, Won	87,737	35,189	1,849
Jeon, Yohan	113,685	3,864	5,586
Jew, Brandon	106,603	2,836	74
Ji, Tony	129,809	4,385	2,976
Jiang, Jessica	81,207	1,485	4,305
Johal, Sonny	95,745	2,318	381
Johnson, Samuel	83,652	8,733	3,480
Joiya, Rajiv	137,770	5,015	1,461
Jokic, Mike	133,189	4,500	1,779
Jones, Ken	68,862	14,845	648
Jones, Michelle	94,914	1,795	125
Jordan, Aj	113,955	16,438	-
Jordan, Faye	93,163	3,975	2,411
Jung, Don	94,411	15,757	150
Kadota, Paul	173,538	5,769	513
Kailley, Sonu	157,186	5,245	2,541
Kan, Siak	88,982	1,944	279

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Kanda, Anrish	91,457	12,690	1,095
Kang, Jasmit	67,051	42,682	1,829
Kardooni, Masoud	90,114	14,279	700
Karpinski, Al	89,197	14,242	2,781
Kassam, Amin	169,545	3,185	717
Kassam, Farah	79,679	2,881	729
Kassam, Nick	263,578	22,729	3,600
Kates, Robert	182,424	6,077	754
Kavouras, George	98,212	3,514	43
Kee, Elizabeth	80,829	2,785	918
Kelder, Brandon	90,112	52,704	951
Kelder, Mike	82,472	547	-
Kelly, Quinn	83,750	14,836	24
Kennedy, Al	88,538	54,515	1,233
Kennedy, Marcus	89,770	4,548	448
Kerin, Brian	87,916	4,624	572
Khanna, Uma	84,397	7,706	942
Khun-Khun, Manny	67,007	34,003	458
Kim, Alvin	123,986	4,745	2,001
Kim, Brian	111,447	4,349	2,450
Kim, Tae	86,262	34,748	2,115
Kimble, Willard	90,283	7,339	699
Kimm, Stuart	99,045	27,022	5,473
Kimmel, Chris	84,411	2,424	3,266
King, James	91,602	7,662	3,357
Kingdon, Michele	101,394	3,459	-
Kirchen, Krystal	134,658	6,708	4,363
Kirkpatrick, Brent	145,794	4,908	1,405
Kishore, Eileen	80,829	2,785	-
Klick, Dennis	88,090	5,912	6,622
Knape, Theron	148,109	12,961	561
Knapp, Brandon	86,250	9,131	646
Knaupp, Janis	129,582	9,462	1,169
Knezevic-Stevanovic, Andjela	183,637	6,160	5,080
Ko, Collin	77,783	16,144	10,641
Kohan, Rozita	129,443	4,379	470
Kohl, Paul	94,739	6,354	1,791
Kolewe, Alex	79,208	2,729	704
Kolomyeychuk, Olha	88,366	3,628	189
Kong, Brandon	71,095	10,931	1,984
Kopp, Doug	132,642	5,722	598
Kovacevik, Mike	93,163	9,975	-
Kovacevik, Natasha	84,791	8,005	-
Kozier, Fred	95,683	2,753	1,172
Kozljan, Ivan	89,020	3,964	940
Kramer, Nancy	68,951	15,023	144
Krezan, Brent	196,102	7,355	7,899

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Krickemeyer, Lina	91,201	6,285	123
Kronstal, Elizabeth	92,768	19,260	6,013
Kuczma, Joseph	89,678	14,837	593
Kuo, Allen	92,840	2,273	2,782
Kurenov, Cassondra	144,630	12,664	7,374
Kusmu, Yonas	71,701	16,629	2,273
Kwan, Kristy	143,302	29,948	1,887
Kylmala, Kari	90,773	46,174	957
Kylmala, Senja	133,460	37,834	817
LaBreche, Marcel	120,009	12,026	556
Lacey, Lauren	90,823	15,233	5,312
Lachambre, Lucas	58,325	17,601	279
Lafortune, Kyn	76,239	960	-
Laird, Cam	119,350	5,472	2,595
Laliberte, Michel	118,483	6,091	806
Lam, Fong	97,671	6,630	453
Lam, Kitty	90,091	2,709	2,904
Lam, Paul	87,470	8,743	2,055
Lam, Steven	91,506	2,447	14,686
Lam, Whitney	95,683	1,987	1,550
Lambert, Kyle	105,701	3,601	2,241
Lan, Yao-Hung	129,443	4,379	2,321
Landry, Lynn	145,628	4,906	1,308
Lang, Mark	79,264	31,383	763
Langeloo, Annika	87,916	3,831	703
Langeloo, Tyler	120,283	18,658	1,657
Lanz, Ann Marie	86,013	1,597	300
Larkin, Keith	75,055	28,368	675
Laskowski, Sebastian	81,572	19,443	99
Lau, Carmen	91,686	1,732	-
Lau, Kent	80,852	11,670	1,993
Lau, Vincent	84,869	9,242	-
Law, Brennan	78,384	44,898	202
Lawrance, Peter	77,885	4,800	1,119
Lawson, Jean	128,804	6,864	3,735
Layne, Deion	69,207	11,155	336
Le Noble, Josh	70,898	23,861	1,004
Le Penven, Gaelle	129,990	4,388	645
Le, Johnny	80,390	3,589	371
Leavers, David	153,651	5,643	350
LeBlond, Daniel	125,188	4,241	1,627
Leclair, Jules	61,376	23,302	457
Lee, Andy	78,040	2,778	740
Lee, Ann	89,366	3,488	1,425
Lee, Darren	126,635	4,554	2,941
Lee, Eugene	76,070	1,438	1,759
Lee, Jeremy	77,587	1,466	181

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Lee, Sue	76,373	2,470	1,904
Lee, Vanessa	77,587	3,684	991
Legault, Sue	89,066	27,477	711
Lenardon, Vincent	90,433	11,325	3,105
Lenning, Dan	132,846	6,625	738
Lenning, Zack	77,765	21,462	1,226
Leong, Loke	94,037	16,975	202
Lepore, Alfredo	79,301	31,896	1,402
Lepore, Pete	76,419	5,264	449
Leroux, Jason	76,702	15,039	-
Leroux, Rhea	69,576	12,225	353
Leslie, Gary	81,162	9,323	-
Letcher, Amanda	92,409	7,816	79
Leung, Arthur	90,008	7,668	4,601
Leung, Betty	84,411	1,674	24
Leung, Clara	75,168	1,421	932
Leung, Mabel	135,956	4,659	2,209
Leung, Percy	88,496	1,673	125
Leung, Tony	85,220	1,679	1,768
Lewis, Warren	91,528	10,151	1,877
Li, Alan	112,797	7,723	935
Li, Vanessa	90,839	12,831	175
Li, Wen	119,299	4,114	9,223
Li, William	68,055	32,108	851
Liang, Amy	72,518	5,119	318
Lin, Echo	137,018	4,622	943
Linde, Connie	79,524	12,576	569
Lindner, John	108,140	7,599	792
Lindsay, Amil	129,443	5,410	1,175
Lindsay, Celine	83,837	45,409	1,009
Lindsay, Shelley	128,294	4,338	1,177
Ling, Andrew	136,368	4,483	934
Ling, Ashley	112,374	4,496	-
Lip, Alfred	127,075	4,298	1,116
Litt, Paul	143,995	5,644	2,656
Liu, Douglas	103,958	1,965	1,740
Liu, Joan	147,540	5,405	2,783
Liu-Pope, Jacqueline	127,265	5,510	1,518
Lo, Anthony	118,434	5,065	89
Lo, Benson	129,493	4,380	580
Lockert, Ben	106,906	3,674	3,062
Logan, Kurt	94,294	6,477	1,880
Long, Graeme	74,951	1,743	2,632
Long, Joseph	61,519	15,541	2,355
Lopez, Larina	169,462	6,842	1,105
Louie, Alvin	77,587	2,619	161
Louie, Angela	121,832	4,391	1,449

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Louie, Terry	129,667	4,383	1,007
Lovell, Jeffrey	96,966	15,780	3,505
Lovell, Ken	75,816	9,134	776
Low, Mona	103,958	1,965	950
Luccock, Dylan	90,091	12,318	35
Ludeman, Megan	80,829	2,785	304
Luft, Candace	126,711	4,293	513
Lui, Gordon	169,658	6,479	1,683
Luk, Brian	80,829	2,851	4,190
Luongo, Ralph	145,491	21,134	294
Lupien, Cam	83,858	45,703	1,466
Lynch, Adrian	108,086	5,293	625
Lytwyn, Ben	92,763	11,043	1,005
Ma, Meng	80,653	1,636	2,368
MacArthur, Rob	133,621	4,501	1,580
MacDonald, Brad	86,637	16,981	559
MacDonald, Tom	91,486	58,467	2,820
MacIntosh, Taylor	65,100	10,074	1,872
Mackay, Ted	89,197	43,669	898
Mackenzie, Morgan	73,762	2,770	2,088
MacLean, Maria	74,722	5,697	204
MacLeod, Ian	84,750	16,904	1,260
Macomber, Ken	88,982	2,059	364
MacPherson, Kevin	64,525	11,194	-
Madsen, Perry	158,645	25,706	584
Mah, Silvana	80,851	3,378	3,479
Mah, Sue	87,957	4,440	526
Mah, Wayne	108,557	9,192	-
Mahdavi, Mohammad	152,589	4,968	600
Mahdi, Ammar	129,070	4,363	713
Mahmood, Saleem	129,443	14,714	8,789
Mair, Koszima	129,443	4,551	-
Maki, Ross	160,676	5,371	4,345
Maloku, Tahir	156,092	20,382	5,138
Mangat, Amy	128,506	4,346	966
Mann, Collin	106,353	3,705	2,488
Mann, Sabrina	76,139	2,969	1,881
Manning, Ian	146,341	39,329	1,960
Marc, Marie-Liesse	206,453	6,940	491
Marchand, Rick	145,309	42,775	167
Marchioni, John	99,029	18,246	1,894
Marcos, Natalia	94,411	4,495	103
Marin, Emilian	92,156	31,062	1,616
Markovic-Mirovic, Natasha	90,901	4,872	125
Marsh, Alex	73,425	39,761	961
Marsh, Houston	92,945	2,154	2,968
Marshall, Eric	70,272	23,202	1,842

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Marshall, Peter	84,240	22,426	6,543
Martin, Brian	99,743	31,509	1,777
Martin, Cliff	88,292	33,202	3,358
Martin, Kelly	88,953	37,491	1,121
Martinovic, Nick	90,829	13,109	3,463
Marwick, Jeff	182,103	6,118	8,064
Masoom, Shaheli	129,443	7,023	3,511
Massah, Mani	94,159	4,254	2,500
Masse, Ken	153,416	5,133	1,874
Matharu, Karanpreet	79,894	3,271	1,731
Matos, Juliana	76,865	1,453	598
Matthews-Mahe, Alix	89,932	1,699	1,897
Maung, Todd	89,872	50,968	2,021
Mawji, Tamina	113,579	3,954	3,622
Mayers, Mike	157,723	10,280	-
Mayo, Erin	87,100	13,904	651
Mazur, Jadwiga	84,410	2,671	161
McAllister, David	86,732	34,309	-
McAuley, Chris	94,146	1,779	416
McBeath, Suzanne	95,683	2,038	387
McBeth, Kyle	71,430	25,524	876
McClelland, Alex	84,376	11,846	6,785
McCormick, Martin	88,982	499	340
McCorquodale, Rob	73,705	33,418	1,116
McCuaig, Amanda	177,438	9,786	929
McCulloch, Roxanne	89,197	13,901	470
McDonald, Brian	84,240	9,205	5,941
McGillivray, Deanna	83,223	9,117	1,612
McGillivray, Grant	60,019	35,481	288
McKague, Dave	109,870	20,841	1,604
McLaughlin, Sean	105,168	24,522	4,515
McLean, Steve	99,355	22,042	369
McMahon, John	145,504	4,904	1,969
McMann, Brad	94,538	13,505	573
McMaster, Tanya	86,013	2,953	11
McMichael, Mitch	84,846	1,545	144
McNeil, Scott	73,677	22,682	2,136
McNell, Heather	278,503	25,831	3,650
McPherson, Janet	81,164	1,534	-
McQuillan, Dan	78,080	11,799	-
Meawad, Hossam	97,522	3,684	3,625
Medeiros, Jesse	89,844	11,442	1,529
Melanson, Joel	170,049	6,042	3,511
Meldrum, Colin	197,959	10,969	895
Melnikov, Natalia	75,381	2,939	2,392
Mercado, Ralph	105,218	3,598	893
Mercer, Sean	100,571	3,909	3,756

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Merkens, Markus	99,735	2,678	3,557
Merry, Cal	147,795	4,980	827
Messer, Aaron	87,493	4,259	350
Messere, Tony	91,785	24,905	1,205
Meyer, Craig	91,486	5,396	464
Michaelson, Jason	73,793	10,781	199
Micsoniu, Rodica	136,294	6,533	211
Mijares, Mike	77,600	8,578	4,692
Miller, Darryl	77,999	3,420	2,499
Miller, Katherine	118,952	2,769	3,470
Miller, Kyle	93,163	10,421	1,421
Miller, Nick	95,650	14,980	3,111
Miller, Robin	129,717	4,384	647
Mills, Richard	87,979	7,622	-
Milobar, Eldeen	94,265	-	-
Minato, Renato	65,132	14,696	35
Miranda, Vernon	167,739	5,639	3,587
Mita, Phil	129,543	4,381	575
Mitchell, Bill	77,346	13,937	514
Miyashita, Lotus	87,916	1,918	100
Moar, Kelvin	99,774	24,663	9,211
Mochula, Paul	71,186	10,747	288
Mojak, Darrel	86,174	48,493	1,342
Molesworth, Brent	75,816	11,284	363
Momen, Zahra	97,241	8,844	431
Monkman, Robin	71,625	7,465	446
Montgomery, Jesse	157,837	16,416	2,667
Mooker, Sabina	70,951	4,565	3,047
Mooney, Bob	118,893	3,042	1,251
Moorsmith, Elizabeth	80,845	2,957	194
Morash, Steve	87,916	1,662	-
Morberg, Joey	89,934	7,489	4,838
Morrison, Shanda	76,493	10,038	136
Mortazavi, Farshad	130,204	4,471	891
Moulder, Roy	184,678	6,176	539
Moulds, Steve	99,029	6,415	607
Mucha, Frank	123,376	6,678	2,109
Mueckel, Trevor	90,281	8,257	1,565
Mui, Gary	132,094	12,677	4,339
Mulzet, Debbie	94,299	4,731	-
Mundi, Jasdip	91,028	54,745	1,527
Muntasir, Sardar	82,436	2,134	2,296
Musana, Redgenald	129,443	4,379	513
Mushtuk, Jason	95,776	7,197	175
Mynott, Lydia	103,958	1,977	5,253
Nair, Trina	108,787	3,235	144
Najafi, Nima	129,712	4,635	4,241

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(3) Includes business related expenses for training, travel, mileage, and memberships.

SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Nakashima, Lynda	87,916	9,556	1,230
Navratil, Peter	279,715	22,595	11,524
Nawaz, Amer	129,717	4,384	2,002
Neale, Mike	82,927	22,576	275
Nees, Bronson	62,689	14,593	1,205
Nees, Roy	82,472	14,151	144
Nelms, Cheryl	279,715	23,245	6,059
Nelson, Tom	99,735	3,004	-
Nesci, Chris	133,088	13,839	-
Neuhaus, Stefan	90,246	34,252	1,223
Neville, Glen	117,202	22,265	6,054
Newman, Tim	87,256	1,650	2,989
Ng, Candace	93,070	2,059	578
Ngan, Rita	84,410	2,626	-
Ngaserin, Cindy	73,210	2,616	1,427
Ngo, Vong	80,927	21,877	146
Nguyen, Jim	129,965	4,387	1,087
Nguyen, Sandra	72,469	2,880	264
Nguyen, Steve	129,816	4,385	1,056
Nguyen, Vinson	74,831	9,650	101
Nic Lochlainn, Ana	80,316	3,010	404
Nichol, Edward	98,752	3,556	1,328
Nichols, George	119,810	16,362	1,995
Nicol, Robert	84,624	8,086	2,237
Nicolaichuk, John	70,325	7,944	101
Nicolls, Carol	99,511	1,896	1,501
Nieh, Rudolph	130,612	4,488	4,979
Nielsen, Tristan	91,409	15,908	3,437
Niewiero, Art	94,182	9,943	5,016
Nishimura, Ron	129,443	12,071	3,049
Noel, Eddison	90,130	7,060	4,601
Nolan, Ken	68,079	12,469	926
Norton, Michael	126,111	9,066	770
Norton, Tyler	76,802	22,776	1,644
Oberson, Graham	66,051	15,233	405
Obrknezev, Boris	134,508	2,344	829
Obwaha, Osvaldo	85,843	27,430	3,292
O'Connell, Meghan	76,985	1,455	236
O'Connor, Michelle	168,157	6,291	4,344
Odenbach, Duane	129,443	4,379	2,371
Ogilvie, Fergus	95,103	13,252	752
O'Hanlon, Tommy	85,993	5,220	3,417
O'Hara, Judy	82,343	2,807	-
Okpikpi, Edirin	75,108	1,420	160
Olafson, Shawn	75,947	3,999	96
Oljaca, Goran	202,374	7,303	4,409
Oljaca, Tamara	86,174	6,430	2,360

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Onate, Cesar	129,443	4,449	1,193
O'Neill, Bruce	119,350	4,471	995
Onyejekwe, Cindy	95,068	1,797	604
Orr, Darren	60,941	36,371	58
O'Sullivan, Aine	76,699	3,120	229
Otomo, Koji	90,888	6,662	2,000
Ozmen, Adam	80,376	36,424	1,433
Pachcinski, Marcin	157,533	6,172	1,848
Palmeri, Ben	92,602	20,329	1,021
Pandke, Eddie	126,113	4,512	4,681
Parelkar, Soham	88,467	8,578	578
Parisi, Nicole	78,637	3,046	33
Park, Mary	77,587	1,497	-
Parkinson, Scott	58,794	31,090	6,561
Parkinson, Yasemin	70,255	7,503	30
Parmar, Deepak	77,598	15,481	-
Parr, Talia	81,954	2,855	471
Parsons, Rob	63,581	11,835	-
Pavan, Bruno	85,760	11,728	3,204
Pavich, Jonathan	124,363	4,208	3,186
Pavitt, Kevin	91,787	24,453	5,361
Pawelec, Ania	110,113	3,744	1,678
Payne, Christine	74,458	1,354	-
Pearce, Tom	106,821	3,817	1,840
Pearson, Jeff	94,411	12,041	2,024
Pelech, Sharon	119,350	21,033	4,405
Pellegrino, Briana	117,823	6,252	1,201
Pendl, Sylvia	99,736	1,922	5,108
Penrose, Jim	96,397	3,401	1,347
Perko, Veronika	74,254	3,186	407
Petersen, Doug	154,071	6,747	890
Petersen, Mik	88,982	16,478	1,230
Petrov, Ivo	83,136	56,195	1,237
Phan, Wayne	103,237	60,688	700
Pienaar, Alex	42,115	32,944	8,540
Piombini, Marino	152,038	9,133	1,131
Pirmoradi, Zhila	117,090	4,263	2,150
Pitre, Marcel	171,300	5,723	2,080
Pitts, Lucas	65,248	23,160	2,095
Plagnol, Chris	183,637	6,939	1,891
Plavetic, Marie	86,296	32,867	5,122
Plotkin, Jeremy	120,502	4,110	2,302
Podikov, Emil	77,803	47,957	3,179
Polkinghorne, Andrew	72,736	12,988	1,505
Pon, Chuck	92,745	36,872	1,021
Pont, Andrea	67,753	9,721	24
Pook, Joseph	87,639	1,657	2,032

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Postulka, Michelle	121,491	15,060	590
Potter, Geoff	121,157	4,095	132
Potter, Leonard	91,458	39,169	1,623
Prazeres, Silvio	80,452	16,233	1,876
Preston, Kathy	163,584	5,475	4,990
Procopation, Matt	115,171	20,391	1,210
Ptak, Les	53,396	49,112	893
Purewal, Jas	109,923	14,310	2,336
Purohit, Prashant	94,239	14,815	1,179
Purvis, Earl	73,085	10,514	711
Pyne, Karen	100,312	2,410	2,143
Qian, Mark	129,668	4,383	484
Quan, Roger	185,927	6,218	874
Quetua, Rey	111,564	3,880	1,873
Quinn, Cristina	74,606	1,297	1,380
Rabiei, Amir	129,592	4,382	1,632
Rae, Kaylan	87,817	21,703	2,343
Raetek, Rane	114,613	5,765	1,710
Rahman, Rebayet	108,798	3,929	8,075
Raincock, Grant	86,388	18,633	357
Rajamani, Barath	93,730	4,024	3,549
Ramage, Andrew	85,668	28,506	495
Ramusovic, Naser	52,842	31,925	3,702
Randhawa, Jivan	95,683	7,333	1,269
Ranu, Jaswant	145,265	4,900	1,222
Ratajczak, Marek	171,369	5,724	13,769
Rear, Dean	279,715	23,245	8,028
Reck, Tanya	91,643	1,945	-
Redmond, Eric	106,174	9,254	8,428
Redpath, Mike	204,936	8,092	3,508
Reichel, John	107,673	4,056	24
Reid, Jordan	64,095	23,462	6,602
Reid, Ken	133,055	7,131	447
Reil, Dean	152,629	4,621	433
Reilly, Jason	88,400	44,642	448
Reitmayer, Niki	110,358	5,252	226
Rendall, Kirstie	113,108	10,884	2,739
Reniers, Paul	156,776	5,429	190
Rennie, Erin	122,438	2,373	2,812
Reyes, Gustavo	63,981	15,753	-
Reynolds, Conor	157,619	5,358	1,114
Reynolds, Rich	87,960	12,273	113
Ricci, Mary	113,685	3,864	2,415
Rich, Justin	16,765	76,828	288
Richardsen, Ross	139,609	5,290	2,093
Richardson, Amanda	129,443	6,571	1,929
Richardson, John	92,907	12,757	1,092

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SCHEDULE OF REMUNERATION AND EXPENSES
For the year ended December 31, 2022
Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Richter, Marina	88,975	3,675	1,340
Rikley, Kevin	89,075	8,754	1,782
Ritzman, Shellee	124,469	7,657	781
Robb, Ray	107,357	40,584	464
Roberge, Daniel	214,493	17,626	937
Roberge, Kevin	83,460	4,955	632
Roberts, Guy	129,443	4,379	612
Robinson, Cory	85,582	4,414	851
Robinson, Ron	81,162	30,909	537
Rodrigues, Jason	77,542	11,910	-
Roetman, Derek	81,162	27,009	147
Rogan, Conor	73,694	18,439	2,200
Rogers, Trevor	88,041	3,821	101
Rollins, Leigh	125,881	4,259	1,496
Rosicki, Agnes	101,358	2,037	280
Ross, Dawn	97,241	3,850	2,692
Ross, Kathleen	70,546	16,263	397
Roth, Bob	84,160	4,724	261
Roth, Mike	133,152	15,517	504
Rotin, Jeff	80,980	1,452	1,264
Roud, John	82,472	14,267	340
Rouhani, Ali	114,462	3,941	557
Rowan, Ann	157,209	3,088	209
Rozada, Pascale	93,133	798	2,454
Rutherford, Susan	167,349	5,664	4,219
Ryznar, Gord	65,189	10,988	960
Sabatini, Linda	170,578	6,504	3,272
Sabey, Dane	77,081	2,947	2,356
Sadleir, Tom	149,103	10,593	261
Safaei, Sahar	78,344	1,509	901
Sahota, Sabrina	79,371	10,913	-
Saidi, Leila	84,416	3,044	1,448
Saindon, Nathaniel	80,353	2,824	2,309
Sakata, Trina	80,980	1,531	625
Salamatinia, Babak	79,073	3,861	2,245
Sallows, Shannon	83,355	795	-
Saltman, Jennifer	80,980	2,691	396
Sandhu, Harman	86,193	2,875	93
Sandhu, Kash	89,197	38,572	1,003
Sandhu, Shubhneet	101,394	3,459	12
Sandhu, Sukie	99,745	10,371	1,213
Sandhu, Tanisha	102,758	3,910	-
Sanghera, Randhir	121,754	15,481	-
Sanii, Sanam	132,016	4,483	536
Saraswat, Arvind	83,507	2,663	477
Sardashti, Mona	81,608	1,656	316
Sass, Joe	175,226	5,936	2,523

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Sato, Melody	80,980	13,533	570
Sauer, Devin	115,883	4,061	5,523
Saunders, Bill	92,500	20,984	2,408
Savage, Laen	88,498	53,572	1,934
Saxton, Julie	121,833	8,499	1,883
Scalena, Sabrina	69,854	16,506	350
Schaffrick, Steven	158,206	6,049	358
Schatz, Alison	103,958	3,384	722
Scheibelhut, Sarah	77,954	3,332	3,426
Schiedel, Brent	91,954	17,068	1,233
Schmidt, Daniel	63,981	23,221	-
Schmidt, Rob	89,378	3,856	229
Schmidt, Travis	94,837	17,100	7,581
Schoemaker, Heather	256,040	26,939	32,673
Sciarretta, Paolo	78,795	30,137	1,451
Scofield, Trevor	95,870	4,521	275
Scott, Cory	81,282	46,089	5,299
Searle, Mike	158,594	5,563	2,453
Sebastian, Allen	120,385	4,374	959
Seinen, Mark	123,233	8,268	1,714
Sequeira, Roy	101,133	18,730	108
Serban, Florin	125,815	5,278	734
Sever, Charley	94,997	7,862	135
Sever, Steve	94,346	19,757	835
Sevold, Jeff	112,877	4,975	3,836
Shah, Mihir	84,385	25,592	2,374
Shaheem, Zahid	119,277	39,494	2,034
Shahnia, Shahriar	88,804	46,169	349
Shakibaei, Simon	165,230	5,986	7,961
Shakimova, Olga	89,028	5,241	3,050
Sham, Christopher	80,788	33,507	2,054
Shantz, Kevin	87,916	5,090	-
Shariff, Khaled	169,462	5,696	3,644
Sharma, Aby	150,833	5,040	6,277
Sharma, Rohit	77,319	19,345	503
Shaw, Anthony	144,924	39,607	6,701
Shea, Ian	89,066	30,745	285
Shears, Carolyn	126,737	6,173	2,707
Shears, Paul	129,514	4,655	1,069
Sheffield, David	108,911	4,068	1,844
Shen, Stanley	136,870	4,491	1,000
Shepherd, Teresa	101,394	3,459	-
Sheridan, Conor	92,551	9,923	1,412
Shermer, Dorothy	78,101	2,752	30
Sherwood, Tyler	71,552	15,928	635
Shi, Melanie	86,701	2,970	2,843
Shi, Winnie	76,878	2,708	-

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Shibata, Kelly	136,530	7,013	960
Shipalesky, Kevin	88,043	3,667	219
Shirazi-Zand, Shervin	129,776	4,377	1,278
Shishido, Craig	87,916	6,542	648
Shoji, Bryan	120,697	37,947	73
Shurety, Gillian	80,980	1,535	-
Sidhu, Parul	79,501	2,739	907
Sidi, Shelina	130,139	4,390	1,140
Siegrist, Bill	77,522	11,124	189
Siemens, Cory	83,906	36,297	1,345
Silvestru, Lucia	91,715	1,880	279
Silk, Taylor	71,902	10,312	407
Silva, John	92,635	10,566	512
Silva, Natasha	95,792	1,871	382
Simon, Silvio	89,173	9,601	2,709
Simpson, Tammy	77,587	1,466	-
Sing, Carmen	76,047	3,394	1,781
Sing, Jim	124,286	5,504	2,720
Singh, Inder	185,094	18,700	8,637
Singh, Kabeer	94,411	14,793	8,919
Singh, Lipika	85,180	2,250	747
Singh, Michael	77,600	4,222	122
Sipka, Dragan	99,735	2,124	654
Siu, Sylvania	84,491	5,840	-
Sivarajah, Dayan	103,945	31,395	24
Skilling, Bennett	86,174	27,745	998
Slater, Emma	127,252	15,211	5,901
Smandych, Cory	95,683	5,845	3,139
Smith, Brendon	88,337	5,949	322
Smith, Dennis	88,774	11,667	1,351
Smith, Greg	141,961	17,102	-
Smith, Joe	140,707	4,685	701
Smith, Jonathan	90,813	26,054	3,564
Smith, Luke	81,204	4,938	522
Smith, Meaghan	75,465	1,340	1,175
Smith, Patrick	106,490	13,321	2,579
Snyder, Greg	80,980	1,945	-
So, Mandy	77,587	1,466	45
Sobering, Craig	108,557	2,051	813
Soluri, Joe	82,672	13,978	706
Somasunderam, Lani	132,529	5,483	2,336
Soo, Gary	164,110	7,082	3,612
Soper, Jay	99,736	1,886	2,990
Sorensen, Ji Min	85,264	2,962	357
Sorensen, Stephen	123,887	4,251	1,932
Sorgiovanni, Roberto	85,737	16,745	1,378
Sourisseau, Paul	145,296	4,901	797

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Sowlati, Taban	136,189	4,481	1,171
Spillner, Patrick	120,424	16,549	1,633
Spires, Jeremy	91,312	4,547	746
Stajduhar, Neil	121,641	35,364	2,016
Statham, Mike	75,918	29,799	769
Steele, Brett	93,950	18,921	3,385
Steglich, Nicole	120,097	4,142	1,949
Steunenbergh, Hein	170,012	3,193	1,726
Stewart, Carla	116,165	2,825	1,767
Stich, Sarah	73,259	3,421	1,046
Stiver, James	157,662	5,299	4,006
Stone, Spencer	69,547	20,289	1,118
Storry, Karen	142,430	6,724	3,047
Stracke, Ron	98,045	1,845	-
Stradling, Barry	90,813	23,318	108
Strang, Moira	132,629	5,266	-
Stuetz, Tania	77,058	10,808	968
Su, Sean	86,674	16,079	3,178
Suchta, Joanna	106,428	3,748	4,124
Suleiman, Ben	146,840	2,599	3,155
Suley, Leah	74,843	1,390	4,699
Summers, Tarynne	203,890	8,314	606
Sun, Sunny	128,457	4,431	1,585
Sun, Thomas	129,443	4,379	705
Sutton, Al	65,541	15,690	161
Svenhard, Clay	86,153	10,002	5,412
Swanlund, Glenn	129,692	8,555	1,392
Swanston, Jennifer	79,111	1,503	124
Szeto, Nelson	164,299	6,281	753
Sziklai, Riley	98,625	4,387	217
Tack, Ed	87,709	41,070	748
Tai, Damon	84,644	7,113	-
Tai, Vicky	76,534	4,367	3,845
Tam, David	131,673	4,413	5,029
Tam, Flannan	129,443	4,379	2,053
Tam, Kenny	87,916	1,662	97
Tan, Diondi	80,823	2,086	132
Tancon, Dan	132,629	5,266	-
Tandan, Sukhdev	70,261	16,641	1,791
Tang, Ivan	109,045	10,106	-
Tang, Vaillant	129,443	4,379	798
Taponat, Marie	129,169	4,375	686
Tardiff, Cory	89,349	20,841	186
Tarves, Juanito	67,305	8,140	2,258
Taverner, Andrew	120,028	35,355	1,512
Tawfik, Nermine	128,569	5,154	1,129
Tecson, Yvette	113,685	3,888	6,532

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Teo, Dennis	130,052	43,669	2,630
Teo, Kim	94,510	18,444	2,306
Teo, Roy	80,980	2,051	1,108
Terry, Mike	63,981	32,088	-
Thai, Amy	90,773	4,459	1,076
Thakar, Rina	187,271	6,569	3,999
Thibodeau, Mathieu	83,175	5,085	345
Thien, Shaw	145,296	12,825	954
Thind, Sanveer	84,265	1,593	1,103
Thompson, Peter	83,039	10,799	-
Thompson, Steve	99,029	4,195	1,129
Thomson, Brent	77,649	14,128	484
Thontepu, Sri Kalyan	107,494	8,357	515
Thorlacius, Bui	88,298	9,436	1,127
Thorpe, Michael	92,239	60,312	2,870
Threadkell, Keith	142,776	4,855	1,306
Ticehurst, Daniel	74,033	1,401	-
Tijman, Brendon	76,548	9,674	597
Tilley, Nikki	85,506	3,436	2,799
Tilton, Mike	77,730	28,846	358
Timmons, Dayna	73,017	9,129	714
Ting, Cheryl	95,823	2,752	1,138
Tipay, Rhonnel	81,162	51,503	624
Tomborello, Gretchen	98,956	2,903	1,169
Tong, Joshua	88,982	5,808	492
Toppings, Tyson	91,670	18,974	758
Torres, Matthew	80,829	2,785	1,065
Towill, Marilyn	274,867	25,276	1,683
Trainor, Maureen	111,460	3,789	140
Tran, Angela	77,587	2,039	360
Tran, Nang	90,527	11,988	1,905
Trang, Paul	99,735	4,148	-
Tran-Neumann, Healina	95,683	14,690	2,671
Tremolada, Anthony	76,310	28,727	5,689
Trommeshauser, Uwe	63,981	19,758	-
Tsang, John	81,375	8,111	156
Tsao, Patrick	75,003	7,598	2,702
Tseng, Kimmy	77,708	7,331	1,639
Tsundu, Nyima	129,592	4,394	1,586
Tully, Karen	108,554	4,235	1,709
Tymm, Ingrid	91,686	1,732	-
Ufimtseff, Jacob	60,422	17,773	3,561
Underwood, Chris	149,014	5,162	3,929
Unger, Horst	129,443	1,942	1,115
Uy, Rodge	97,709	1,848	1,918
Uzicanin, Lejla	140,004	4,821	2,738
Vala, Jamie	157,652	5,353	2,631

(1) Employees are paid bi-weekly, resulting in 26 pay cheques.

(2) Consists of benefits (i.e. dental, health) and one-time payments (i.e. overtime).

(3) Includes business related expenses for training, travel, mileage, and memberships.

SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Valou, Greg	89,986	1,993	178
Van Akker, Anne	129,636	16,298	339
Van De Keere, Derek	79,681	5,274	987
Van den Boogaard, Josh	95,865	34,514	1,083
Van Doorne, Kim	111,966	3,627	403
Van Oord, Ron	145,560	21,880	800
Van, Rei	76,383	1,447	800
Vandergaag, Jason	94,535	8,476	-
Vanderwal, Steve	76,881	55,824	202
Vang, Touchue	57,313	31,898	-
Vargas, Sandy	81,064	3,732	330
Vas, Ernie	108,683	10,259	-
Vasquez, Edward	158,206	8,381	664
Veal, Stuart	83,583	41,792	1,266
Veenstra, Ted	119,896	5,009	1,370
Velazquez, Adriana	118,886	4,038	3,687
Verbeke, Trevor	135,193	10,653	514
Vidler, Lynne	145,903	4,910	2,462
Vike, Stephen	94,345	13,078	193
Visser, Richard	85,752	11,859	50
Vujicic, Bojan	82,510	1,559	4,935
Vukicevic, Biljana	127,143	4,300	1,017
Vukicevic, Sinisa	150,867	6,038	2,490
Wagenaar, Jim	76,798	6,923	-
Wai, Yvonne	129,592	4,382	874
Wakelin, Darrell	105,645	3,971	1,129
Walkley, Simon	77,638	8,702	305
Wallis, Richard	120,668	22,811	482
Walsh, Dane	101,599	23,733	1,712
Walsh, Heidi	187,759	12,203	2,592
Wan, Curtis	117,621	4,308	2,250
Wang, Kitty	74,602	1,410	-
Wang, Paul	102,658	15,336	1,953
Wang, Tai	95,141	3,286	2,108
Wang, Yi	116,660	3,965	985
Warden, Chad	61,325	22,633	268
Warren, Jason	135,927	4,477	2,158
Watson, Ron	79,510	15,933	1,255
Watt, Jason	83,172	5,234	126
Watt, Matt	87,624	21,542	99
We, William	78,030	1,722	1,921
Wears, Nicole	153,269	8,681	7,305
Webb, Nolan	85,923	14,437	6,502
Webber, Nate	123,992	4,541	2,244
Weber-Concannon, Isabelle	86,028	4,091	1,486
Wee, Daniel	146,836	4,592	321
Weiss, Amy	95,683	2,187	5,400

(1) Employees are paid bi-weekly, resulting in 26 pay cheques.

(2) Consists of benefits (i.e. dental, health) and one-time payments (i.e. overtime).

(3) Includes business related expenses for training, travel, mileage, and memberships.

SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Wejksznier, Tommy	68,054	37,673	1,081
Welgan, Kristen	95,683	1,810	120
Wellman, Mark	140,392	4,794	676
Wellman, Sarah	145,296	4,901	4,207
Wells, Jay	77,542	28,822	122
Wells, Mike	92,864	17,437	309
Werger, Daniel	102,758	1,541	-
Westhara, Gary	86,438	4,770	1,141
Wheeler, Judith	81,229	11,949	770
Whyte, Nicholas	91,745	39,437	3,521
Williams, Brett	90,813	17,984	3,564
Williams, Callan	79,635	4,489	2,115
Williams, Jennifer	129,334	4,378	-
Williams, Owen	88,748	9,909	60
Williams, Robert	85,426	3,497	5,027
Williamson, Ian	84,802	1,646	153
Wilson, Peter	79,247	28,348	1,529
Wilson, Robin	77,662	6,447	58
Winslade, Peyton	74,892	3,999	352
Wittwer, Yannick	107,647	3,822	1,614
Wong Hen, Tony	102,330	5,674	177
Wong, Ben	48,460	34,291	458
Wong, Casey	141,819	4,758	1,704
Wong, Cori	117,793	6,643	470
Wong, David	99,862	2,114	1,638
Wong, Felice	79,352	3,198	2,510
Wong, Jacky	129,443	3,933	463
Wong, Jason	98,177	8,665	177
Wong, Michael	111,279	9,000	3,921
Wong, Michelle	99,268	14,145	2,980
Wong, Rose	74,389	2,083	-
Wong, Teddy	78,461	1,479	901
Wong, Wayne	153,705	5,077	1,169
Woo, Chris	139,592	4,950	1,034
Wood, Bonnie	115,865	3,943	4,088
Wood, Megan	120,694	4,114	2,848
Worcester, Robyn	99,736	1,886	5,880
Worsley, Michael	43,079	37,201	11,200
Wright, Geoffrey	88,024	3,058	1,147
Wu, Claudia	129,996	4,388	4,160
Wu, David	81,345	2,921	93
Wu, Ringo	94,433	20,636	1,778
Wu, Thomas	139,678	4,610	118
Xiao, Wen	141,706	4,877	1,728
Xiong, Lee	90,549	65,608	1,189
Xu, Diana	77,587	2,217	17
Yager, Brent	95,521	12,213	3,329

(1) Employees are paid bi-weekly, resulting in 26 pay cheques.

(2) Consists of benefits (i.e. dental, health) and one-time payments (i.e. overtime).

(3) Includes business related expenses for training, travel, mileage, and memberships.

SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2022

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Yager, Elvina	76,691	1,453	-
Yan, Carol	117,001	4,103	1,977
Yang, Andy	85,168	4,962	496
Yang, Daniel	129,443	4,379	2,001
Yap, Anthony	103,314	11,717	836
Yasin, Amina	92,900	1,765	4,241
Yazdanpanah, Helia	131,337	4,850	4,250
Yee, Stephen	74,624	1,677	41
Yeung, Eugene	134,860	35,952	2,688
Yeung, Wendy	95,683	1,810	1,068
Yik, Susanna	86,056	3,899	350
Young, Jeff	97,817	26,527	1,884
Young, Sandy	99,975	1,880	1,401
Yu, Brian	87,633	6,092	1,145
Yu, Percy	133,329	4,861	2,295
Yuen, Ivy	94,053	2,938	1,007
Yutuc, Elvin	79,570	2,728	3,786
Zaremba, Lillian	153,024	5,148	10,267
Zavislak, Sean	69,626	11,679	58
Zerbe, Johann	76,095	1,421	71
Zhang, Patrick	78,584	3,377	2,016
Zhao, Wei	101,977	2,795	141
Zheng, Dana	143,313	6,564	3,195
Zhou, Lei	98,197	3,468	6,971
Zibin, Nicholas	75,579	3,389	3,582
Zibin, Sarah	122,882	20,476	3,161
Zimka, Colin	77,877	53,632	2,081
Zimmer, Glen	91,686	9,170	144
Zimmermann, Brianne	84,534	758	2,748
Zordan, Lena	73,878	1,549	205
Zou, Junhao	123,560	4,188	1,789
	\$ 144,427,823	\$ 15,313,377	\$ 2,487,967
Total for employees with remuneration of \$75,000 or less	31,372,151	3,362,698	572,401
	\$ 175,799,975	\$ 18,676,075	\$ 3,060,368

(1) Employees are paid bi-weekly, resulting in 26 pay cheques.

(2) Consists of benefits (i.e. dental, health) and one-time payments (i.e. overtime).

(3) Includes business related expenses for training, travel, mileage, and memberships.

SCHEDULE OF REMUNERATION AND EXPENSES
For the year ended December 31, 2022
Reconciliation of Remuneration to Financial Statements

Total Remuneration - Schedule of Remuneration and Expenses:

Employees (per Schedule 2)	
Base Salary	\$ 175,799,975
Taxable Benefits and Other	18,676,075
Members of the Board of Directors and Elected Officials (per Schedule 1)	1,448,381
	<u>\$ 195,924,431</u>

Total Salaries and Benefits per Consolidated Statement of Operations:

(Financial Statement Note 17a - Segmented information) \$ 213,969,052

Items included in Consolidated Statement of Operations but not in Schedules 1 and 2:

Employer paid corporate benefits	(41,094,106)
2022 salaries and benefit accruals	(44,378,947)
Amounts paid for temporary services	(851,301)

Items included in Schedules 1 and 2 but not in the Consolidated Statement of Operations:

Salaries and benefits capitalized and included in tangible capital assets	
(Financial Statement Note 17 - Segmented information)	31,478,421
2021 salaries and benefits accruals	36,801,312
	<u>\$ 195,924,431</u>

*** For financial statement purposes, accrued employee wages and benefits are included in the financial statements, but are not reflected in remuneration paid to employees.

SCHEDULE OF REMUNERATION AND EXPENSES
For the year ended December 31, 2022
Statement of Severance Agreements

There were seven severance agreement under which payments commenced between the Metro Vancouver Regional District and its non-unionized employees during fiscal year 2022.

These agreements represent from 2 to 9 months of compensation.

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2022

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
0946235 B.C.	\$ 214,263
1007079 BC LTD	30,391
18 WHEELS LOGISTICS LTD	429,824
340951 BC LTD	163,800
4REFUEL CANADA LP	80,077
667320 B.C. LTD	656,824
669251 ALBERTA LTD	393,776
837 DERWENT WAY HOLDINGS LTD	707,824
A. LANFRANCO & ASSOCIATES	201,419
A.B.E. LOGGING LTD	560,631
A.R. HYTECH ENGINEERING	1,067,774
A.R.THOMSON GROUP	130,064
A.W.FIREGUARD (1991)	44,654
A-1 WINDOW MFG. LTD	38,024
ABB INC	1,727,846
ABBA PARTS & SERVICE	25,709
ABSOLUTE CONCRETE REPAIR & INJECTION	161,417
ACADIAN METALS & FASTENERS	116,039
ACCESS INFORMATION MANAGEMENT OF CANADA ULC	87,303
ACCESS WELDING & COATING INSPECTIONS LTD	113,575
ACCIONA DESIGN BUILD JOINT VENTURE	1,339,400
ACE TANK SERVICES INC	56,600
ACI ARGYLE COMMUNICATIONS INC	35,390
ACKLANDS - GRAINGER INC	210,873
ACTION GLASS	90,066
ACTIVE PIPE WELDING INC	77,612
ACUREN GROUP INC	366,655
ADS ENVIRONMENTAL SERVICES INC	664,745
ADVANCED SYSTEMS ROOFING & WATERPROOFING	48,162
AE CONCRETE PRODUCTS INC	107,721
AECOM CANADA	23,966,994
AEROQUEST MAPCON INC	350,909
AERZEN CANADA	38,725
AGILENT TECHNOLOGIES CANADA INC	104,534
AGILITY PR SOLUTIONS CANADA	30,560
ALAN D. RUSSELL, PROJECT & CONSTRUCTION MANAGEMENT CONSULTANT	43,576
ALBRITE LIGHTING	27,609
ALEXANDER HOLBURN BEAUDIN & LANG	60,034
ALIGNED INDUSTRIAL SERVICES INC	115,826
ALL ROADS CONSTRUCTION LTD	371,067
ALL ROUND HOME IMPROVEMENTS AND	1,218,439
ALL SEASONS DEVELOPMENT	259,915
ALMA PLUMBING & HEATING	1,006,251
ALS ENVIRONMENTAL	355,402
ALTISHR	112,566
ALUMA SYSTEMS CANADA INC	163,537
ALUMASAFWAY, INC	47,030
AMAZON	308,789
AMERESCO CANADA INC	40,158
AMERICAN PROCESS GROUP A DIVISION OF CCS	3,507,593
AMRE SUPPLY COMPANY LIMITED	171,299
AMTG CONSULTING LTD	351,918
ANACONDA SYSTEMS LIMITED	40,362
ANDREW SHERET LTD	45,403

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2022

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
ANGUS & ASSOCIATES	130,115
ANGUS ONE	91,372
ANGUSFILM PRODUCTION SERVICES	156,549
ANKURA CONSULTING GROUP, LLC	35,811
ANNACIS WASTE DISPOSAL CORP	720,872
ANNEX CONSULTING GROUP INC	249,195
ANVIL CENTRE	74,374
AON REED STENHOUSE INC	352,200
APG-NEUROS INC	148,052
APOLLO SHEET METAL LTD	292,744
APPLE COMPUTER	367,798
APPLEONE SERVICES LIMITED	127,321
AQUA LIBRA CONSULTING LTD	27,628
AQUA VAC SEWER & DRAIN	96,931
AQUACOUSTIC REMOTE TECHNOLOGIES INC	405,882
AQUATIC INFORMATICS INC	31,764
ARBOR PRO TREE SERVICES	62,097
ARBORICULTURE CANADA TRAINING	56,193
ARCOSE CONSULTING	131,629
ARMATURE ELECTRIC LIMITED	35,158
ARMOR ALLOYS BC LTD	105,885
AROUND THE BEND MEDIA SERVICES LTD	60,481
ARPEL SECURITY SYSTEMS	26,000
ARROW EQUIPMENT LTD	56,513
ARROW SPEED CONTROLS	614,055
ARROW TRANSPORTATION SYSTEMS INC	21,490,337
ARTCRAFT DISPLAY GRAPHICS INC	93,054
ARTECH ELECTRIC LTD	245,695
ASI GROUP LTD	25,321
ASPLUNDH CANADA INC	44,736
ASQ BUILDING	206,261
ASSERTIVE EXCAVATING AND DEMOLITION	281,747
ASSOCIATED ENGINEERING (B.C.) LIMITED	1,833,141
ASSOCIATED FIRE SAFETY	31,364
ASY CONSULTING INC	34,650
ATCO STRUCTURES & LOGISTICS	73,736
ATLANTIC INVESTMENTS INC	12,790,240
ATLAS COPCO COMPRESSORS CANADA	71,074
AUSENCO ENGINEERING CANADA INC	1,212,390
AUTOMOTIVE RESOURCES INTERNATIONAL	1,755,903
AVENSYS SOLUTIONS INC	74,331
AVENUE MACHINERY CORP	313,942
AWAREBASE CORP	87,032
AWC PROCESS SOLUTIONS	136,999
AWQS CONSULTING	41,848
B.A. BLACKWELL & ASSOCIATES	55,157
B.C. COMMUNICATIONS INC	62,032
B.C. CONVEYING MACHINERY	841,358
B.C.D. HOLDINGS LTD	116,112
BANK OF MONTREAL	45,368
BARNESCRAIG & ASSOCIATES	31,558
BBA ENGINEERING LTD	28,177
BC CONSERVATION FOUNDATION	74,823
BC HYDRO AND POWER AUTHORITY	18,357,596

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2022

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
BC MUNICIPAL SAFETY ASSOCIATES	74,759
BCIT	31,036
BCW TRAFFIC MANAGEMENT LTD	31,451
BDO CANADA LLP	154,928
BEAVER ELECTRICAL MACHINERY	245,928
BEEDIE FRASER MILLS LP	382,579
BEL CONTRACTING A DIV. OF Belpacific	194,491
BENCH SITE DESIGN INC	60,774
BENNETT JONES LLP	292,319
BENNETT MECHANICAL INSTALLATIONS (2001)	7,041,627
BEST BUY	26,036
BESTWAY FLOORING LTD	103,749
BESTWEST ROOFING INC	30,990
BGC ENGINEERING INC	77,133
BGE INDOOR AIR QUALITY	66,618
BINNIE LAND SURVEYING LTD	306,283
BIOAIR SOLUTIONS, LLC	78,177
BIOREM TECHNOLOGIES INC	217,056
BIOTAGE	67,021
BKL CONSULTANTS	47,139
BLACKRIDGE SOLUTIONS INC	221,761
BLACKSTONE INTEGRATED MANAGEMENT SERVICES LTD	33,348
BLAIR LAW GROUP	83,888
BLAKE CASSELS & GRAYDON LLP	28,619
BLUE MAX DRILLING INC	125,770
BLUE PINE ENTERPRISES	33,093
BLUECON DESIGN & CONSTRUCTION	51,450
BLUESPHERE SERVICES	25,909
BNAC ENVIRONMENTAL SOLUTIONS	120,710
BOYDEN	99,586
BRENNTAG CANADA INC	5,535,788
BRIDGE MACHINE SHOP LTD	42,210
BRITCO BOXX LP	132,763
BROCK WHITE CANADA COMPANY	85,370
BROOKLUND TECHNOLOGIES INC	51,870
BROOKS CORNING COMPANY LTD	90,645
BROWN AND CALDWELL CONSULTANTS CANADA	4,085,337
BUILDWORKS CONSTRUCTION INC	120,677
BUNT & ASSOCIATES ENGINEERING	40,908
BUREAU VERITAS CANADA (2019) INC	260,547
BURNABY CITY OF	850,353
BURNABY TRAFFIC LTD	286,628
C.G. INDUSTRIAL SPECIALTIES LTD	48,110
CAC INDUSTRIAL	30,227
CACHE CREEK VILLAGE OF	100,783
CAMFIL CANADA INC	31,821
CAMFIL FARR	33,105
CAMPBELL, LILLIAN KATHLEEN	70,000
CANADA COMPUTERS	31,593
CANADA POST CORPORATION	65,901
CANADA SPRING MFG. (1988) INC	34,381
CANADIAN DEWATERING	876,408
CANADIAN EMERGENCY MEDICAL SERVICES	44,216
CANADIAN NATIONAL RAILWAYS	130,224

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2022

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
CANADIAN PACIFIC RAILWAY	29,376
CANADIAN TIRE STORE	80,031
CANADIAN WATER NETWORK	75,000
CANADIAN WESTERN BANK	429,824
CANCO CRANES & EQUIPMENT	104,795
CAN-DIVE CONSTRUCTION	104,213
CANFORCE PEST CONTROL	52,536
CANOE PROCUREMENT OF CANADA	326,904
CANON CANADA INC P.P.S.G.	47,583
CANSEL SURVEY EQUIPMENT	65,787
CANSTAR RESTORATIONS LP	294,314
CANWEST CONCRETE CUTTING BC CORP	80,514
CARMICHAEL ENGINEERING LTD	141,699
CARSCADDEN STOKES MCDONALD ARCHITECTS INC	42,260
CARTER CHEV BURNABY	33,409
CARTERTRAX	142,482
CASLYS CONSULTING LTD	62,497
CASELS BROCK	428,822
CB PROCESS INSTRUMENTATION & CONTROLS	253,018
CCI COMBUSTION CONTROL INC	213,903
CD NOVA	250,151
CDM SMITH INC	7,041,925
CDW CANADA CORP	451,042
CEDAR CREST LANDS (B.C.)	1,041,628
CEMATRIX CANADA INC	104,975
CENTRA CONSTRUCTION LIMITED	131,686
CENTRIX CONTROL SOLUTIONS	176,037
CESCO ELECTRICAL SUPPLY	25,683
CH2M HILL CANADA LIMITED	13,149,443
CHAMCO INDUSTRIES	108,090
CHAMPION WINDOW & PRESSURE CLEANING	43,717
CHEMTRADE CHEMICALS CANADA	1,281,934
CINTAS CANADA LTD	154,249
CITY ELECTRIC SUPPLY	125,039
CIVIC LEGAL LLP	200,093
CLARION TANKS	130,525
CLARK BUILDERS	8,298,854
CLEARTECH INDUSTRIES INC	92,755
CLEARWAY CONSTRUCTION INC	2,714,121
COASTAL PACIFIC LANDSCAPING	130,872
COBING BUILDING SOLUTIONS LTD	28,129
COBRA ELECTRIC SERVICES	51,323
COLLIERS PROJECT LEADERS INC	2,263,234
COLUMBIA VALVE & FITTING, A DIVISION OF SAFST	32,455
COMCOR ENVIRONMENTAL LIMITED	299,503
COMMISSIONAIRES BC	520,409
CONCORD EXCAVATING & CONTRACTING	564,038
CONCORD PARKING LTD	128,463
CONNEXUS INDUSTRIES INC	655,164
CONTEMPORARY OFFICE INTERIORS	523,336
COOL FLOW MECHANICAL REFRIGERATION HVAC LTD	109,068
COOPER EQUIPMENT RENTALS	81,522
COQUITLAM CITY OF	372,887
CORDILLERAN GEOSCIENCE	32,504

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2022

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
CORE6 ENVIRONMENTAL	689,183
CORPORATE COURIERS LTD	238,942
CORROSION SERVICE COMPANY	227,447
CORWEST FABRICATIONS	48,408
COSTCO WHOLESALE	42,352
COVANTA BURNABY RENEWABLE ENERGY INC	14,371,927
CREATIVE DOOR SERVICES	80,333
CREATIVE ENERGY VANCOUVER PLATFORMS INC	32,512
CROWN COFFEE COMPANY	34,301
CULLEN DIESEL POWER	566,465
CUMMINS CANADA ULC	88,136
CUSTOM AIR CONDITIONING	319,816
CUSTOM BLACKTOP CO	402,914
CUSTOM CUBES LTD	63,448
CWA ENGINEERS INC	502,311
CWPC PROPERTY CONSULTANTS	59,997
CWS FIBERGLASS TECHNOLOGY LTD	29,448
D.C. ROBBINS & ASSOCIATES INC	180,180
DARYL-EVANS MECHANICAL LTD	60,313
DAVE CLANCY	194,355
DAVEY TREE EXPERT CO. OF CANADA LIMITED	34,247
DAVID HENDERSON PRODUCTION & POST	49,610
DC TREE SERVICES LTD	27,825
DECENT PAINTING & DECORATING LTD	546,534
DEEPAK MANAGEMENT	426,533
DEFIANCE EQUIPMENT	472,928
DELL CANADA	1,275,307
DELOITTE LLP	369,204
DELPRO AUTOMATION INC	101,265
DELTA CITY OF	3,911,397
DELTA AIRPARK OPERATING COMMITTEE	113,343
DELTA SCIENTIFIC	37,816
DELTARES	76,000
DEXTERRA INTEGRATED FACILITIES MANAGEMENT	41,060
DGI SUPPLY	132,938
DHI WATER & ENVIRONMENT	536,948
DIAMOND HEAD CONSULTING LTD	279,996
DIAMOND PRECAST CONCRETE LTD	50,693
DIGITAL LIGHT PRODUCTIONS	44,750
DILLON CONSULTING LTD	534,137
DIRECT EQUIPMENT WEST	181,023
DLA PIPER (CANADA) LLP	179,739
DOBNEY FOUNDRY	132,232
DOKA CANADA LTD/LTEE	44,194
DOMINIC SYSTEMS LIMITED	55,783
DONALD C FAIRBAIRN	28,350
DONIA FARMS LTD	26,250
DONS FLYERS SERVICE	35,094
DRAGON VENTURES LTD	34,592
DRAKE EXCAVATING	566,268
DREAM WIZARDS EVENTS	96,075
DRIVING FORCE INC	495,218
DRIVING UNLIMITED	33,285
DSA MEDIA	1,166,597

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2022

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
DYNAMIC EQUIPMENT RENTALS	27,557
DYNAMIC RESCUE SYSTEMS INC	26,739
E. LEES & ASSOCIATES CONSULTING	32,233
E.B. HORSMAN & SON	120,179
EAGLE WEST CRANE & RIGGING	72,647
EARNSCLIFFE STRATEGY GROUP	55,246
EARTH VAC ENVIRONMENTAL LTD	103,450
EBARA CORPORATION (CAD)	241,880
EBB ENVIRONMENTAL CONSULTING INC	45,849
EBBWATER CONSULTING INC	34,014
EBSCO CANADA LTD	37,573
ECHO ECOLOGICAL ENTERPRISES	235,981
ECO-COUNTER	49,848
ECOLOGIC CONSULTANTS	38,335
E-COMM EMERGENCY COMMUNICATIONS	5,078,268
ECORA ENGINEERING & RESOURCE GROUP LTD	133,844
ECS ELECTRICAL CABLE SUPPLY LTD	34,686
EECOL ELECTRIC INC	203,892
EFCO CANADA CO	95,064
ELEMENT PLUMBING LTD	61,387
ELEMENTAL ARCHITECTURE AND INTERIORS INC	107,660
ELEVATE SEARCH GROUP	160,404
ELLA ADVISORY SERVICES	76,083
EMCO CORPORATION	161,353
EMERALD ASSOCIATES INC	70,594
EMIN'S RENOVATION LTD	474,738
EMTERRA ENVIRONMENTAL	19,261,235
ENCOMPASS ELECTRICAL SOLUTIONS LTD	375,215
ENERMAX MOUNTAIN MANUFACTURING	395,092
ENGAGING MINDS CONSULTING	178,312
ENKON ENVIRONMENTAL LTD	415,581
ENVENT ENGINEERING LTD	33,061
ENVIROBRIDGE CONCEPTS INC	29,904
ENVIRONMENTAL OPERATORS CERTIFICATION	28,398
ENVIROWEST CONSULTANTS INC	25,150
ERNST & YOUNG LLP	328,154
ESOLUTIONSGROUP LIMITED	36,960
ESRI CANADA LIMITED	224,000
ESSENTIAL ACQUISITION SERVICES INC	69,829
EST ENVIRONMENTAL TECHNOLOGIES LTD	53,900
ESTATE OF SYLVIA BARBARA SMITH	994,824
ETS TRUCK SHUTTLE	141,289
EUREST DINING SERVICES	79,995
EVAN CROWE PRODUCTIONS INC	74,971
EVOKE BUILDINGS ENGINEERING INC	281,094
EXACT FACILITY SERVICES	207,585
EXCEL DRAPERY INSTALLATIONS	103,250
EXCEL SCAFFOLD SOLUTIONS LTD	393,184
EXECUTIVE LOCK & SAFE	90,699
EXP SERVICES INC	128,670
EXPRESS CUSTOM TRAILER MANUFACTURING	146,540
F.H. BLACK & COMPANY INCORPORATED	84,476
F.T.S. FOREST TECHNOLOGY SYSTEMS	45,609
FABCO PLASTICS WESTERN (B.C.) LIMITED	138,137

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2022

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
FACEBOOK	40,236
FALCON EQUIPMENT LTD	90,633
FASTEEL INDUSTRIES LTD	33,396
FASTENAL COMPANY	81,187
FASTSIGNS	85,187
FEDERAL EXPRESS CANADA	26,562
FILTERPRO SERVICES CANADA	275,054
FINA ELECTRICAL SYSTEMS	549,499
FINNING INTERNATIONAL INC	1,579,834
FIRST TRUCK CENTRE VANCOUVER	30,960
FISHER SCIENTIFIC	211,286
FLEETWOOD DISPOSAL LTD	76,133
FLOCOR INC	525,167
FOLIO INSTRUMENTS INC	37,800
FOODMESH	107,625
FORESHORE TECHNOLOGIES INCORPORATED	128,294
FORESIGHT CLEANTECH ACCELERATOR CENTRE	101,500
FORTHRIGHT SOLUTIONS INC	88,119
FORTISBC ENERGY INC	1,497,140
FOX, JACK	47,244
FOXFAB POWER SOLUTIONS INC	63,878
FRASER BURRARD DIVING	175,418
FRASER VALLEY EQUIPMENT	50,174
FRONTIER PUMPS & INSTALLATIONS	25,900
FUELEX ENERGY LTD	25,363
FULFORD HARBOUR CONSULTING LTD	40,268
G & R SINGH & SON TRUCKING	89,899
G M BALLARD AND ASSOCIATES LTD	59,014
GALLAGHER BENEFIT SERVICES (CANADA) GROUP INC	69,720
GARNETT WILSON REALTY ADVISORS	151,140
GARTNER INC	67,436
GEOCYCLE CANADA INC	85,373
GEORGE BUBAS MOTORS LTD	69,827
GEORGE THIRD & SON (A DIVISION OF TRAPP AVENUE INDUSTRIES)	46,697
GEOTECH DRILLING SERVICES	1,127,362
GEOTRAC SYSTEMS INC	174,356
GETSET SOLUTIONS LTD	63,793
GFL ENVIRONMENTAL INC	3,115,769
GHD LIMITED	357,748
GIFFORD ELECTRIC LTD	54,515
GLEN THOMPSON INDUSTRIES LTD	103,282
GLOBE FACILITIES SERVICES	109,159
GM BLUEPLAN ENGINEERING LIMITED	66,746
GOLDEN GLOBE CONSTRUCTION	1,023,526
GOLDER ASSOCIATES LTD	668,381
GOODWYN ENTERPRISES (2015) LTD	1,440,000
GRAHAM INFRASTRUCTURE LP/ AECON WATER	4,998,244
GREATPACIFIC CONSULTING	580,758
GREEN LINE HOSE & FITTINGS (BC) LTD	54,326
GREEN SPARK GROUP	54,420
GREENLANE BIOGAS NORTH AMERICA	157,028
GREENTECH DESIGN LTD	25,054
GREGG DISTRIBUTORS	130,814
GROSVENOR CANADA LTD	875,824

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2022

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
GUILLEVIN INTERNATIONAL CO.	45,455
GWR CONTRACTING INC	155,226
HACH SALES & SERVICE CANADA LTD	65,730
HANDY APPLIANCES LTD	221,007
HANSCOMB LIMITED	39,323
HAPA COLLABORATIVE	31,815
HARBOUR INTERNATIONAL TRUCKS	131,140
HARRIS REBAR	153,667
HATCH CORPORATION	9,144,026
HATFIELD CONSULTANTS PARTNERSHIP	112,006
HAYDEN CONSULTING SERVICES	30,858
HAZMASTERS INC	154,252
HDR CORPORATION	84,901
HEADWATER MANAGEMENT LTD	335,852
HEAVY ARTILLERY WELDING LTD	27,000
HERCULES SLR INC	59,784
HERITAGE OFFICE FURNISHING LTD	40,704
HILTI (CANADA) LIMITED	124,742
HKA GLOBAL (CANADA), INC	86,945
HOMEWOOD HEALTH INC	40,132
HOSKIN SCIENTIFIC (WESTERN) LIMITED	39,580
HOULE ELECTRIC LIMITED	93,770
HOWARD MARTIN FLUID TECHNOLOGIES INC	46,044
HOWE SOUND MARINE LTD	43,802
HSL AUTOMATION	41,863
HTT SAFETY N MORE INC	299,205
HUB POWER LTD	45,309
HUGHES TRUCKING LTD	43,290
HUNT TEMPORARILY YOURS	215,307
HUNTER LITIGATION CHAMBERS LAW	58,661
HUSKY PAINTING LTD	63,698
HYDROPRO PROPERTY SERVICES INC	164,976
HYSECO FLUID SYSTEMS	94,382
I.D.R COMMERCIAL CONSTRUCTION MANAGEMENT INC	789,662
ICF CONSULTING CANADA INC	98,750
ICONIX WATERWORKS LIMITED PARTNERSHIP	212,658
IDEAL CANOPY TENT & STRUCTURE LTD	40,482
IDEASPACE	245,741
IDEXX LABORATORIES INC	125,218
IMPERIAL DADE CANADA INC	70,943
IMPERIAL VALVE LTD	79,047
INDUSTRIAL ENGINES LIMITED	28,168
INFINITE ROAD MARKING LTD	31,162
INFINITY PROPERTIES LTD	320,618
INLAILAWATASH LIMITED PARTNERSHIP	47,650
INLET MARINE	28,782
INLINE SALES & SERVICE LTD	28,468
INLINE TRAFFIC SERVICES	335,832
INNOVATION LIGHTING INC	32,667
INNOVATIVE FLOORING	240,836
INSIGHTS LEARNING & DEVELOPMENT	44,462
INSTITUTE FOR SUSTAINABLE INFRASTRUCTURE	52,500
INSYNCH ENGINEERING LTD	94,485
INTEGRA ARCHITECTURE INC	306,858

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

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Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
INTEGRAL GROUP	109,370
INTEGRAL HOSPITALITY INC	364,025
INTERCONTINENTAL TRUCK BODY	67,680
INTERLAWN LANDSCAPES	86,746
INVENT ENVIRONMENTAL TECHNOLOGIES, INC	52,500
ION UNITED INC	98,275
IOSECURE INTERNET OPERATIONS INC	121,689
IRIS LEGAL LAW CORPORATION	46,217
IRON MOUNTAIN EQUIPMENT RENTALS AND SALES	34,208
ISCO CANADA INC	42,818
ISL ENGINEERING AND LAND SERVICES	190,817
IT BLUEPRINT SOLUTIONS INC	106,923
ITIQ TECH RECRUITERS	279,315
IVERSON FOREST MANAGEMENT INC	25,620
J. DEWITT ENTERPRISES	34,968
J. KERSCHBAUMER INC	83,000
J. SWENSON COMMUNICATIONS	45,540
J.A. ELECTRIC	1,422,598
J.C. ANDELLE INC	29,761
J.J.'S CONTRACTING	51,959
JACOB BROS. CONSTRUCTION INC	1,373,786
JACOBS ASSOCIATES CANADA CORPORATION	4,340,906
JACOBS CONSULTANCY CANADA INC	419,879
JENNIFER DAVIES CONSULTING (JDC CONSULTING)	51,030
JEWEL HOLDINGS LTD	325,466
JFR CONCRETE REPAIR & WATERPROOFING	31,343
JEFFY JOHN RENTALS	222,556
JIM PATTISON INDUSTRIES	893,314
JJM CONSTRUCTION	13,094,962
JOHN CRANE CANADA INC	55,238
JOHN HERBERT	86,681
JOHN VERNON GRADING	80,943
JOHNSON CONTROLS	124,072
JOHNSON ENTERPRISES LTD	4,664,567
JOHNSTON GAS SERVICES	217,071
JORDAIR COMPRESSORS INC	25,485
JP DRAFTING LTD	44,184
JPSH ENTERPRISE INC	138,847
JUSTASON MARKET INTELLIGENCE	111,825
JUSTICE INSTITUTE OF B.C.	37,327
JWC ENVIRONMENTAL CANADA ULC	44,062
K & H DISPATCH COURIERS	62,353
K2 FASTENERS	146,875
K2 SERVICES	42,329
KASIAN ARCHITECTURE INTERIOR DESIGN	199,511
KATZIE DEVELOPMENT LIMITED PARTNERSHIP	4,803,424
KATZIE FIRST NATION	63,440
KEMIRA CHEMICALS CANADA INC	577,824
KEMIRA WATER SOLUTIONS CANADA INC	896,636
KENAI DAN CONTRACTING LTD	3,565,447
KEPPEL GATE CONSULTING LTD	41,836
KERR WOOD LEIDAL ASSOCIATES	1,170,860
KGAL CONSULTING ENGINEERS LTD	151,106
KING SERVICES CONSTRUCTION GROUP & DEVELOPMENTS INC	80,042

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2022

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
KINGSMAN EXCAVATING LTD	53,025
KINGSTON CONSTRUCTION	265,903
KLEANZA CONSULTING	321,349
KLOHN CRIPPEN BERGER LTD	844,921
KMS TOOLS	143,786
KOFFMAN KALEF LLP	203,009
KONSTANT	48,221
KONTUR GEOTECHNICAL CONSULTANTS INC	145,302
KPMG LLP	274,231
KTR SALES & RENTAL INC	133,746
KWELA LEADERSHIP & TALENT MANAGEMENT	48,863
LABWARE INC	54,037
LAFARGE CANADA INC	1,201,417
LANARC 2015 CONSULTANTS LTD	26,005
LAND TITLE AND SURVEY AUTHORITY OF BC	28,000
LANDMARK BUILDING MAINTENANCE	125,725
LANESAFE TRAFFIC CONTROL LTD	145,750
LANGLEY TOWNSHIP OF	123,587
LANGUAGE LINE SERVICES	80,097
LAURA BAMSEY CONSULTING SOLE PROPRIETORSHIP	27,300
LAURA GALLOWAY DESIGN	96,814
LAWSON LUNDELL BARRISTERS & SOLICITORS	120,055
LEADING EPC CONSULTANTS INC	519,530
LEAVITT CRANES CANADA INC	233,038
LEAVITT MACHINERY GENERAL PARTNERSHIP	73,657
LEHIGH MATERIALS A DIV. OF LEHIGH	504,800
LES HALL FILTER SERVICE	53,394
LEVITT SAFETY LIMITED	123,144
LHOIST NORTH AMERICA OF CANADA INC	1,359,754
LICKER GEOSPATIAL CONSULTING LTD	54,872
LIDSTONE & COMPANY	120,669
LIFEWORX (CANADA) LTD	63,604
LIMNO LAB	32,524
LIMNOTEK RESEARCH AND DEVELOPMENT INC	60,158
LINDE CANADA INC	608,977
LITZ CRANE SERVICE	213,254
LIVINGSTON INTERNATIONAL INC	46,586
LMP PUBLICATION LIMITED PARTNERSHIP	28,490
LMS1591 STIRLING CLASSIC	28,000
LOCAL PRACTICE ARCHITECTURE + DESIGN LTD	1,663,446
LOCK-BLOCK	50,079
LOCKMASTERS INC	89,935
LONG VIEW SYSTEMS CORPORATION	25,169
LORDCO PARTS	40,336
LUCENT QUAY CONSULTING INC	196,880
LUM, KENNETH ROBERT	68,000
LYNCH BUS LINES	38,579
M&E CUSTOM KITCHEN AND MILLWORK LTD	954,174
MACK KIRK ROOFING AND SHEET METAL	987,063
MADRONE ENVIRONMENTAL SERVICES	67,149
MAINLAND CONSTRUCTION MATERIALS	172,932
MAJOR INDUSTRIAL E-RISK SERVICES INC	127,356
MANUS ABRASIVE SYSTEMS INC	29,821
MAPLE LEAF DISPOSAL LTD	657,145

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

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Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
MAPLE REINDERS CONSTRUCTORS LTD	18,406,442
MAPLE RIDGE CITY OF	219,807
MAPLE RIDGE TANK CLEANING SERVICE	31,370
MARSH CANADA LIMITED	19,633,543
MASONLIFT LTD	36,303
MATCON CIVIL CONSTRUCTORS INC	5,414,222
MAVEN CONSULTING LIMITED	104,039
MCELHANNEY	254,892
MCGREGOR HARDWARE DISTRIBUTION	54,928
MCKENZIE BRUCE	56,627
MCMILLEN JACOBS ASSOCIATES	3,919,048
MCNEILL NAKAMOTO RECRUITMENT GROUP INC	115,080
MCRAE'S ENVIRONMENTAL SERVICES	2,756,676
MDT TECHNICAL SERVICES INC	70,129
MEDTECH SERVICES	45,500
MELTWATER NEWS CANADA INC	76,160
MENG LU	2,679,592
MEQUIPCO	132,900
MERAN INDUSTRIES	41,426
MERCEDES-BENZ CANADA INC	74,067
MERCURY TRANSPORT INC	41,633
MERRICK ARCHITECTURE LTD	40,030
MERRICK CANADA ULC	661,500
METAL SUPERMARKETS	83,763
METRO MOTORS LTD	176,534
METRO ROOFING REPAIRS & MAINTENANCE	53,671
METRO TESTING & ENGINEERING	1,127,979
METRO VANCOUVER ZERO EMISSIONS INNOVATION CENTRE	275,000
METROHM CANADA	27,663
METTLER TOLEDO INC	305,223
MICA CONTROLS	46,535
MICHELS CANADA CO.	3,050,991
MICROSERVE	35,528
MICROSOFT CANADA CO.	2,203,836
MILES EMPLOYMENT GROUP	101,136
MILLER HULL PARTNERSHIP LLP	1,082,515
MILLER THOMSON LLP	46,320
MILLIPORE (CANADA)	26,842
MINISTER OF FINANCE	9,904,015
MITCHELL INSTALLATIONS	289,332
MITCHELL PRESS	28,521
MITEL NETWORKS CORPORATION	86,254
MIZA ARCHITECTS INC	44,514
MNP LLP	40,422
MODERN NIAGARA VANCOUVER INC	69,126
MODU-LOC FENCE RENTALS LTD	55,594
MONERIS	411,944
MONIQUE MCQUEEN	61,047
MONTREAL TRUST COMPANY OF CANADA	429,824
MORNEAU SHEPELL	26,250
MORREY NISSAN SALES	33,557
MORRISON HERSHFIELD LIMITED	1,538,872
MORROW BIOSCIENCE	166,420
MOTION CANADA	508,635

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2022

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
MOTT MACDONALD	5,167,771
MRG EVENTS LTD	495,187
MTS ENGINEERING INC	832,420
MULTIVISTA CONSTRUCTION DOCUMENTATION ULC	36,216
MURRAY LATTA PROGRESSIVE MACHINES INC	311,040
MURTAGH SIMON	35,557
MUSQUEAM INDIAN BAND	195,535
MV RELIABILITY SERVICES	179,722
MWL DEMOLITION	324,924
MY CITY MOVERS	73,637
N.W. INDUSTRIES	173,943
NAC CONSTRUCTORS LTD	30,169,462
NAGPAL CONSULTING	133,559
NALCO CANADA CO.	218,969
NANOMETRICS INC	176,539
NATHALIE GONZALEZ GALINDO	35,354
NATIONAL AIR TECHNOLOGIES	61,258
NATIONAL FIRE EQUIPMENT	25,218
NATIONAL PROCESS EQUIPMENT	79,535
NATIONS FIRST CONTRACTING	126,364
NATS NURSERY LTD	83,880
NAUT'SA MAWT RESOURCES GROUP INC	27,475
NAUTILUS ENVIRONMENTAL	78,488
NAVIUS RESEARCH	26,093
NCS FLUID HANDLING SYSTEMS INC	35,675
NETZSCH CANADA INC	27,236
NEW CITY CONTRACTING	2,894,806
NEW WESTMINSTER CORP OF THE CITY	2,034,384
NEW-LINE PRODUCTS	97,652
NILEX INC	56,003
NIRICSON SOFTWARE INC	41,738
NORLAND LIMITED	2,657,796
NORLANG CONTRACTING	162,174
NORTH AMERICAN PIPE AND STEEL	47,993
NORTH CONSTRUCTION LTD	871,096
NORTH VANCOUVER CITY OF	92,635
NORTH VANCOUVER THE DISTRICT OF	5,214,807
NORTHERN BUILDING SUPPLY	137,608
NORTHSIDE TRANSPORT LTD	73,049
NORTHSTAR ACCESS LTD	165,348
NORTHWEST HYDRAULIC CONSULTANTS	356,839
NORTHWEST PIPE COMPANY	9,374,860
NORTON ROSE FULBRIGHT	2,711,532
NSCP DESIGN BUILD LP	138,408,923
NU FLOW SERVICES BC LTD	40,110
NUCOR ENVIRONMENTAL SOLUTIONS LTD	189,681
NUCOR HARRIS REBAR, A DIVISION OF HARRIS STEEL ULC	29,109
NUTRIGROW	40,383
ODGERS BERNDTSON CANADA INC	83,795
ON POWER SYSTEMS INC	146,683
ON THE SPOT SERVICES INC	289,036
ONO WORK & SAFETY SURREY	29,424
OPEN TEXT CORPORATION	309,435
OPENLINK AGTECH INC	33,201

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

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Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
OPUS INTERNATIONAL CONSULTANTS	5,413,007
ORACLE CANADA ULC	99,741
ORKIN/PCO SERVICES CORPORATION	79,171
ORTEC ENVIRONMENTAL SERVICES INC	114,215
ORYX BPM SOLUTIONS INC	114,285
OSCAR RENDA CONTRACTING OF CANADA INC	11,217,227
OVIVO INC	51,917
PACE SOLUTIONS CORP	49,642
PACIFIC BLASTING & DEMOLITION	1,277,136
PACIFIC BOILER	153,492
PACIFIC COAST CATERING	61,147
PACIFIC FLOW CONTROL LIMITED	259,283
PACIFIC NATIONAL EXHIBITION	156,675
PACIFIC POWERTECH INC	439,214
PACIFIC RIM INDUSTRIAL INSULATION	46,632
PACIFIC WIRE ROPE	29,786
PACIFIC-SURREY CONSTRUCTION	36,548
PALADIN TECHNOLOGIES INC	49,610
PALMIERI BROS. PAVING	449,730
PANTHER CREATIVE	36,613
PARK DEROCHIE SEASIDE COATINGS INC	62,899
PARK SOLUTIONS INC	711,777
PARKLAND CORPORATION	91,100
PARSONS INC	737,632
PAYNE TRAVIS ADJUSTERS	40,941
PCL CONSTRUCTORS WESTCOAST INC	5,461,747
PEDRE CONTRACTORS	7,722,581
PENGUIN APPLIANCES SALES AND SERVICE INC	56,570
PERI FORMWORK SYSTEMS INC	42,286
PERSONA CONSTRUCTION	135,482
PETER KIEWIT SONS ULC	211,334
PETRO CANADA LUBRICATIONS INC	337,717
PGL ENVIRONMENTAL CONSULTANTS	61,212
PHOENIX TRUCK & CRANE	239,449
PHS COMMUNITY SERVICES SOCIETY	166,605
PHSA LABORATORIES SERVICES	93,268
PINNA SUSTAINABILITY INC	113,619
PLATINUM STONE CONTRACTING	136,606
PLATYPUS CREATIVE GROUP COMMUNICATIONS	148,798
PMA CONSULTANTS, LLC	41,937
POCO BUILDING SUPPLIES	53,151
POLAR BATTERY VANCOUVER LTD	39,546
POLYGON RESTORATIONS INC	27,733
POMERLEAU INC	78,449,792
POMERLEAU - BESSAC G.P.	53,095,663
PORT COQUITLAM THE CITY OF	930,366
PORT MOODY CITY OF	249,969
POSITRONICS IN-BUILDING SOLUTIONS	35,880
POTENTIALIZE CONSULTING INC	292,793
POWER STEEL BUILDINGS INC	47,615
POWERHOUSE BUILDING SOLUTIONS (2009) INC	42,440
POWERWOOD	44,796
PR POMEROY RESTR & CONSTR (2003) LTD	324,797
PRAIRIECOAST EQUIPMENT INC	175,645

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2022

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
PRAXAIR CANADA INC	935,388
PRECISION SERVICE & PUMPS INC	116,108
PRICE WATERHOUSE COOPERS	503,076
PRIMARY ENGINEERING AND CONSTRUCTION CORPORATION	68,690
PRIORITY ELECTRIC	76,519
PROCON SYSTEMS (2013) INC	53,861
PROFICIENCY TESTING CANADA	35,267
PROGRESSIVE FENCE INSTALLATIONS LTD	160,401
PROGRESSIVE SEALING INC	365,519
PROMOCHROM TECHNOLOGIES LTD	50,523
PROVINCE OF BRITISH COLUMBIA	49,609
PTAG INC	90,517
PUBLIC STORAGE	31,780
PURE TECHNOLOGIES LTD	58,466
PW TRENCHLESS CONSTRUCTION INC	482,438
PWA CUSTOM ALUMINUM SOLUTIONS INC	138,393
QCA SYSTEMS LTD	27,573
QUADRA UTILITY LOCATING	69,252
QUAL DEVELOPMENT	93,944
QUALICHEM INDUSTRIAL PRODUCTS LTD	84,280
QUESTICA INC	77,266
R. DOSENBURG CONSULTING	32,705
R. McDOUGALL CONSULTING AGROLOGIST	46,839
R.D.M. ENTERPRISES LTD	159,622
R.F. BINNIE & ASSOCIATES	1,270,376
RAIDER HANSEN	35,898
RAINCOAST VENTURES LTD	29,267
RAM ENGINEERING	731,584
RAMBOLL CANADA INC	76,214
RAMTECH ENVIRONMENT PRODUCTS	71,758
RAPID AUTO GLASS LTD	55,701
RAPID TEST & TRACE CANADA	34,048
RAPID TRAFFIC MANAGEMENT	662,481
RARE EARTH RECREATIONAL DEVELOPMENTS INC	143,637
RDH BUILDING SCIENCE INC	26,481
RECEIVER GENERAL OF CANADA	153,575
RECYCLING COUNCIL OF BC	107,418
RED CAPE SOLUTIONS INC	78,580
REDDEN NET CUSTOM NETS LTD	25,258
REDWOOD PLASTICS AND RUBBER CORPORATION	31,661
REI LEXISNEXIS CANADA	25,392
REMEDIATION SERVICES LTD	194,694
REN EX EARTHWORKS	449,498
RESHAPE INFRASTRUCTURE STRATEGIES	34,819
REVOLUTION INFRASTRUCTURE INC	38,285,323
RIC ELECTRONICS	28,855
RICHMOND CITY OF	1,326,168
RICHMOND HOLDINGS (2015) LTD	30,000
RICHVAN HOLDINGS (2006) LTD	122,097
RIDER HUNT INTERNATIONAL (ALBERTA) INC	160,688
RIGHT WAY TRAFFIC SYSTEMS INC	148,113
RITELWAY TC SERVICES LTD	130,445
ROBERDS EXCAVATING (1991)	82,352
ROCHE DIAGNOSTICS - DIVISION OF HOFFMAN-LA ROCHE	162,389

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

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Supplier Name	Payment Amount
ROGERS WIRELESS	517,351
ROLLINS MACHINERY LIMITED	28,434
RONA INC	85,331
ROPER GREYELL LLP	148,333
ROSS MORRISON ELECTRICAL	539,232
ROYAL BANK OF CANADA	66,921
RS WALDIE CONSULTING	129,683
RSVAGE CONTRACTING	81,173
RST INSTRUMENTS	28,183
RYDER ARCHITECTURE (CANADA) INC	548,244
S&S SAND & GRAVEL TRANSPORTATION	327,190
SAFEGUARD FENCE & LABOUR LTD	72,130
SAMSUNG	69,311
SANCAT EXCAVATING LTD	307,865
SANDERSON CONCRETE INC	68,975
SANDPIPER CONTRACTING LTD	577,822
SARTORI ENVIRONMENTAL SERVICES	773,676
SASAMAT VOLUNTEER FIRE FIGHTERS ASSOC	39,564
SASKAY EARTH EXCHANGE LTD	36,428
SASKAY SOIL TRANSFER FACILITY	67,371
SCHOOL DISTRICT 36 SURREY	40,584
SCHWARTZ FINANCIAL RESEARCH LTD	14,389,020
SCOOBY'S DOG WASTE REMOVAL SERVICE LTD	150,565
SCOTT MITCHELL EXCAVATING	77,914
SCOLAR CONSULTING INC	25,003
SEA TO SKY SOILS AND COMPOSTING INC	1,237,442
SEAWARD ENGINEERING & RESEARCH LTD	76,283
SECURIGUARD	27,860
SEKHON P. TRUCKING	93,747
SEL SCHWEITZER LABORATORIES INC	390,592
SENTIS MARKET RESEARCH INC	85,549
SEYEM' QWANTLEN RESOURCES LP	25,702
SFE GLOBAL	25,179
SGS AXYS ANALYTICAL SERVICES	663,514
SHAW CABLE	154,892
SI SYSTEMS PARTNERSHIP	138,813
SIDHU S. TRUCKING	315,437
SIEMENS BUILDING TECHNOLOGIES-FIRESAFETY	39,451
SIEMENS CANADA LIMITED	70,029
SIGNSOURCE ARCHITECTURAL SIGNAGE	51,141
SILVER CITY GALVANIZING INC	41,143
SIMON FRASER UNIVERSITY	84,805
SINGLETON URQUHART REYNOLDS VOGEL LLP	183,514
SITE MARKETING PARTNERS INC	173,959
SKEANS PNEUMATIC AND AUTOMATION INC	38,011
SKOOKUM SCAFFOLDING LTD	429,824
SKYE CONSULTING (B.C.)	103,799
SKYLARK MANAGEMENT CORP	960,998
SLINGSHOT COMMUNICATIONS INC	34,571
SLR CONSULTING (CANADA) INC	145,565
SMITH CAMERON PROCESS SOLUTIONS	850,831
SMS EQUIPMENT INC	177,567
SNF CANADA	1,681,561
SOFTCHOICE LP	167,813

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2022

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
SOLENIS CANADA ULC	2,521,585
SOLID CADDGROUP	66,080
SOLUTIONS PEST CONTROL	99,603
SOMATIC HVAC SOLUTIONS LTD	34,008
SONNEVERA INTERNATIONAL CORP	50,707
SOS PLUMBING AND HEATING LTD	133,158
SOUTH COAST BRITISH COLUMBIA	170,945
SOUTHERN BUTLER PRICE LLP	46,844
SOUTHERN RAILWAY OF B.C.	438,226
SOUTHPAW LEARNING PLAN	131,040
SOUTHWELL CORP	39,403
SOUTHWEST CORROSION CONTROL	157,754
SPAANS BABCOCK INC	81,764
SPARC BC SOCIETY	25,000
SPARTAN CONTROLS	1,890,877
SPECTRUM SAFETY GROUP	315,073
SPENCE, BARBARA LYNNE	1,434,522
SPENCER MCDONALD & ASSOCIATES INC	51,348
SPICERS CANADA ULC	87,427
SQUAMISH NATION	2,792,777
STANDARD BUILDING SUPPLIES LTD	103,070
STANDARD ELECTRIC BC LTD	51,128
STANTEC ARCHITECTURE	56,529
STANTEC CONSULTING	6,664,655
STAPLES	372,278
STASUK TESTING & INSPECTION	1,563,000
STATUS ELECTRICAL CORP	100,543
STEPHEN BILLINGTON CONSULTING	190,922
STEWART MCDANNOLD STUART	99,572
STILL CREEK COLLISION INC	67,633
STINGRAY SAND & GRAVEL LTD	311,660
STRATA SMART RESOURCES	42,590
STREAMLINE FENCING LTD	83,910
STUART OLSON CONSTRUCTORS	9,666,692
SUMMERFIELD CONTRACTING LTD	58,359
SUMMIT VALVE AND CONTROLS INC	339,260
SUNBELT RENTALS INC	34,378
SUNBURY CEDAR	157,031
SUPER SAVE FENCE RENTALS INC	53,924
SUPER SAVE FUELS	171,124
SUPERIOR CITY SERVICES	454,154
SUPERIOR PROPANE LIMITED	118,036
SURREY CITY OF	25,780,272
SUSPENDED STAGES	27,195
SUTHERLAND CONCRETE	38,820
SYLVIS ENVIRONMENTAL	1,036,307
SYNCOLLAB STRATEGIES	31,723
SYSTEMS PLUS (598076 ONTARIO INC)	27,414
T&T POWER GROUP INC	118,507
TALON HELICOPTERS LIMITED	497,651
TARGET LAND SURVEYING	121,069
TECHNICAL SAFETY BC	47,489
TEEMA SOLUTIONS GROUP INC	117,281
TEGHAN ACRES	59,336

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2022

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
TEKSYSTEMS CANADA CORP/SOCIETE TEKSYSTEMS CANADA	876,475
TELUS COMMUNICATIONS INC	1,403,579
TENAQUIP	30,790
TERRALINK HORTICULTURE INC	36,360
TERVITA CORPORATION ENVIRONMENTAL	192,715
TETRA TECH CANADA INC	3,018,205
TFM CONSULTANTS INTERNATIONAL LTD	36,167
THE BLUE GOOSE CATTLE COMPANY	502,709
THE BRICK LTD	89,788
THE C&E CONSULTING GROUP LTD	488,234
THE CAPE ON BOWEN INVESTMENTS DEVELOPMENT LTD	1,825,000
THE DELPHI GROUP	78,679
THE ESTATE OF OLGA GREENWALD SCHWARTZ	4,796,340
THE HOME DEPOT	395,109
THE HOTEL SASKATCHEWAN	33,654
THE INLAND GROUP	52,422
THE PALADIN SECURITY GROUP	2,033,573
THERMO FISHER SCIENTIFIC MISSISSAUGA INC	140,745
THOMPSON FOUNDRY	55,002
THOMSON REUTERS	28,721
TIM LAWRENCE FILMS	84,552
TINBOX ENERGY SOFTWARE INC	46,016
TIP TOP CARPETS	415,863
TOOLNHAND CONTRACTING SERVICES LTD	242,629
TOROK NATHANIEL	60,135
TRACTION HEAVY DUTY PARTS, A DIV. OF UAP INC	27,485
TRAIL APPLIANCES LTD	28,449
TRANMOTION SERVICES	278,618
TRANSLINK	96,766
TRANSWEST ROOFING	731,153
TRAYLOR-AECON GP	96,688,563
TREE ISLAND INDUSTRIES	30,112
TREEKO CONTRACTING	223,576
TREVOR JARVIS CONTRACTING	270,434
T-REX INDUSTRIES	130,941
TRI-CITY POWER EQUIPMENT	35,167
TRI-CITY SITE SERVICES LTD	109,415
TRIEX CONTRACTING LTD	127,523
TRITECH GROUP LTD	5,495,172
TRITON ENVIRONMENTAL CONSULTANTS	40,735
TRIUMPH TRAFFIC INDUSTRIES INC	48,414
TSAA RESOURCE MANAGEMENT LTD	94,956
TSLEIL-WAUTUTH NATION	77,041
TUNDRA PROCESS SOLUTIONS LTD	158,110
TUNDRA TECHNICAL SOLUTIONS INC	30,005
TURNAROUND SAFETY LTD	31,668
UAP INC (D.B.A. NAPA AUTO PARTS)	53,615
UBS INDUSTRIES	38,728
ULINE	414,985
UNDERHILL GEOMATICS LTD	78,546
UNIFIED SYSTEMS INC	34,225
UNISYNC GROUP LTD	91,130
UNIT4 BUSINESS SOFTWARE CORPORATION	259,762
UNITED DEFENSE SECURITY II LTD	68,120

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2022

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
UNITED RENTALS OF CANADA, INC	1,138,755
UNITOW SERVICE	188,645
UNIVAR CANADA LTD	115,683
UNIVERSAL LANDSCAPING INC	192,360
UNIVERSITY OF BRITISH COLUMBIA	553,816
UPLAND AGRICULTURAL CONSULTING LTD	40,644
URBAN SYSTEMS LTD	203,399
USP TECHNOLOGIES CANADA ULC	338,089
VALLEN CANADA INC	48,827
VALLEY TRAFFIC SYSTEMS INC	190,859
VALLEYSIDE CONTRACTING SERVICES LIMITED	223,797
VAN DOORN, NANETTE	45,920
VANCO GASKETS LTD	51,825
VANCOUVER CITY OF	9,508,146
VANCOUVER AIRPORT AUTHORITY	1,304,503
VANCOUVER CONVENTION CENTRE	132,414
VANCOUVER FIRE & RADIUS SECURITY	48,627
VANCOUVER FRASER PORT AUTHORITY	3,691,991
VANCOUVER HOLDINGS (B.C.)	705,150
VANCOUVER ISLAND UNIVERSITY	212,625
VANCOUVER PILE DRIVING	3,490,649
VANCOUVER SIGN GROUP	147,207
VANPORT ENTERPRISES LTD	312,112
VECTOR CORROSION TECHNOLOGIES	154,886
VERSALIFT CANADA INDUSTRIES ULC	429,824
VERTIV CANADA ULC	34,655
VIA ARCHITECTURE	918,126
VICTORIA MOBILE RADIO	103,841
VIKING FIRE PROTECTION INC	48,060
VIMAR EQUIPMENT LTD	895,404
VISION EXTERIORS CONTRACTING INC	36,798
VOLATUS UNMANNED SERVICES INC	30,128
VWNA PROCESS SOLUTIONS/CANADA, INC	138,498
VWR INTERNATIONAL	238,826
W3 DESIGN GROUP INC	28,712
WAGNER MAINTENANCE	751,244
WAINBEE LIMITED	108,367
WAJAX INDUSTRIAL COMPONENTS LP	198,924
WARD AND BURKE MICROTUNNELLING LTD	10,158,046
WASSERMAN & PARTNERS ADVERTISING INC	390,590
WASTE AND RESOURCES ACTION PROGRAMME	28,400
WASTE'N WATERTech	99,023
WATERFRONT LIMITED PARTNERSHIP	413,138
WATERS LIMITED	62,312
WBM TECHNOLOGIES INC	74,428
WCC ENGINEERING CORP	84,578
WEIR CANADA INC	36,106
WESCO INDUSTRIES	358,246
WEST COAST ELEVATOR SERVICES	422,542
WEST COAST HIGHLAND BUILDING SOLUTIONS INC	51,617
WEST SHORE CONSTRUCTORS LTD	794,126
WEST VANCOUVER CORP OF THE DISTRICT	692,889
WESTBURNE ELECTRIC SUPPLY	582,487
WESTERN WEED CONTROL (1980) LTD	72,398

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2022

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
WESTERRA EQUIPMENT	40,759
WESTMAR ADVISORS INC	197,944
WESTPRO A DIVISION OF POMERLEAU INC	763,575
WESTSIDE PEST CONTROL LTD	134,318
WHITE CAP SUPPLY CANADA INC	26,777
WHITE PINE ENVIROMENTAL RESOURCES INC	81,218
WHITE ROCK CITY OF	34,761
WILL CREATIVE INC	49,350
WILLIAMS ENGINEERING CANADA INC	126,147
WILLIAMS SCOTSMAN OF CANADA INC	39,791
WINVAN PAVING A DIVISION OF MAINLAND CONSTRUCTION MATERIALS ULC.	211,910
WISEWORTH CANADA INDUSTRIES (1996)	44,089
WISMER & RAWLINGS ELECTRIC LTD	47,858
WJF INSTRUMENTATION (1990) LTD	52,458
WOLFE, DOROTHY-ANN	2,300,520
WOLSELEY INDUSTRIAL CANADA INC	164,654
WOOD CANADA LIMITED	702,447
WOOD ENVIRONMENT & INFRASTRUCTURE SOLUTIONS A DIVISION OF WOOD CANADA LTD	1,024,927
WOOD WYANT INC	33,827
WORLEY CANADA SERVICES (OPERATING AS ADVISIAN)	622,398
WSP CANADA INC	4,437,392
XEROX OF CANADA LIMITED	116,075
XYLEM CANADA LP	373,011
YELLOWRIDGE CONSTRUCTION	6,814,926
YJF ENTERPRISES LTD	2,780,000
YOUNG ANDERSON BARRISTERS & SOLICITORS	76,289
ZAYO CANADA INC	71,286
ZEEMAC VEHICLE LEASE LTD	70,000
Payment to suppliers of goods and services who received aggregate payment exceeding \$25,000	\$ 1,104,981,469
Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less	13,604,395
Total payments made to Canadian suppliers (excluding aggregate Flow Through Payments and External Contributions)	\$ 1,118,585,864

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2022

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
Flow Through Payments (Payroll, Debt, and Mortgage Payments)	
BOWEN ISLAND MUNICIPALITY	\$ 6,969,600
CANADA MORTGAGE HOUSING CORPORATION	456,365
CANADA REVENUE AGENCY	57,239,007
COAST CAPITAL	356,597
COQUITLAM CITY OF	49,341
DELTA CITY OF	79,823
FIRST NATIONAL	523,249
GVRDEU	616,051
LANGLEY CITY OF	7,425,000
MCAP	1,524,336
MUNICIPAL FINANCE AUTHORITY	326,499,250
MUNICIPAL PENSION PLAN	28,824,052
NEW WESTMINSTER CORP OF THE CITY	121,205,700
NORTH VANCOUVER CITY OF	25,849
PACIFIC BLUE CROSS	6,537,887
PEOPLE'S TRUST COMPANY	297,794
PITT MEADOWS CITY OF	19,800,000
RECEIVER GENERAL OF CANADA	43,455
RICHMOND, CITY OF	95,040,000
ROYAL BANK OF CANADA	714,684
TEAMSTERS LOCAL UNION #31	728,022
THE GREAT WEST LIFE ASSURANCE COMPANY	3,113,841
TRANSLINK	3,115,032
UNITED WAY OF THE LOWER MAINLAND	31,982
WORKSAFE BC	2,802,917
Total Flow Through Payments	\$ 684,019,833
Payment made in 2022 for External Contributions	
Board Approved Contributions	
CTS YOUTH SOCIETY	\$ 75,000
FRASER BASIN COUNCIL SOCIETY	300,000
PACIFIC PARKLANDS FOUNDATION	212,208
SEYMOUR SALMONID SOCIETY	125,000
THOMPSON RIVERS UNIVERSITY	75,000
WATERSHED WATCH SALMON SOCIETY	34,000
Payments for External Contributions exceeding \$25,000	\$ 821,208
Payments for External Contributions of \$25,000 or less	466,300
Total Payments for External Contributions	\$ 1,287,508
Total Payment made to Canadian Suppliers (\$Cdn)	\$ 1,803,893,205

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2022

Payments to US Suppliers

Supplier Name	Payment Amount
AQUA-AEROBIC SYSTEMS INC	\$ 268,163
AWWA	46,663
CAPITAL PROJECT MANAGEMENT, INC.	110,873
COMOTION INC	50,000
CUMMINS WESTERN CANADA LP	1,192,265
DELTEK INC.	61,824
EBARA PUMPS AMERICAS CORPORATION	273,512
ENPAC	79,749
FLSMIDTH INC	68,926
INDUSTRIAL SOFTWARE SOLUTIONS	189,420
JENSEN DRILLING COMPANY	65,450
KENNY CONSULTING SERVICES INC.	84,034
KNOWBE4	49,585
LIVINGSTON INTERNATIONAL	50,161
MRI SOFTWARE LLC	32,760
NORTHWEST PIPE COMPANY	3,303,545
OSISOFT	158,225
REPUBLIC SERVICES	5,404,483
SCHWING BIOSET INC.	57,868
SPLUNK, INC.	34,892
UTILITY SYSTEMS TECHNOLOGIES INC.	403,930
VERSATA FZ LLC	40,000
WASTE MANAGEMENT OF CANADA CORPORATION	6,646,366
WATER RESEARCH FOUNDATION	283,867
WESTECH ENGINEERING LLC .	30,895
ZOOM VIDEO COMMUNICATIONS	200,062
Total payments to US suppliers who received amounts exceeding \$25,000	\$ 19,187,515
Total payments to US suppliers who received \$25,000 or less	454,103
Total payments made to US suppliers - US dollars	\$ 19,641,618
Total payments made to US suppliers - Canadian dollars	\$ 25,559,638

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES
For the year ended December 31, 2022
Reconciliation of Payments for Goods and Services to Financial Statements

Total payments to Canadian Suppliers (Schedule 5)	\$ 1,803,893,205
Total payments to US Suppliers - in Canadian dollars (Schedule 6)	<u>25,559,638</u>
	<u>\$ 1,829,452,843</u>
 Total Expenses per Consolidated Statement of Operations (Exhibit B)	 \$ 736,362,653
Acquisition of tangible capital assets (Exhibit C)	723,205,607
Items included in Consolidated Statement of Operations but not in Schedules 5 and 6:	
Salaries and benefits per note 17a of financial statements	(213,969,052)
Salaries and benefits capitalized and included in tangible capital assets (note 17)	(31,478,421)
2022 accounts payable and accrued liabilities	(355,006,617)
Sinking fund income attributed to members and Translink	(27,071,892)
Revenues collected against supplier payments	(10,158,215)
Amortization of tangible capital assets	(99,141,611)
Amortization of prepaid land leases	(194,799)
Letter of Credit applied to tangible capital assets	50,000,000
Payments reported as employee expenses (Schedule 2)	(3,060,368)
Payments reported as directors' expenses (Schedule 1)	(71,732)
Non-cash adjustments	(1,543,783)
Items not included in Consolidated Statement of Operations but in Schedule 5 and 6:	
2021 accounts payable and accrued liabilities	384,234,381
Payroll and other remittances	99,937,213
Municipal GST rebate and ITCs	54,452,070
Sundry deposits	5,817,110
Payments not resulting in goods and services:	
Payments to Member Municipalities for MFA debt	253,710,345
Payments to Municipal Finance Authority	326,499,250
Payments for MVHC mortgages	3,873,025
Interest long-term debt	<u>(66,942,321)</u>
	<u>\$ 1,829,452,843</u>