

METRO VANCOUVER FINANCIAL INFORMATION ACT FILING

STATEMENT OF FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2021

May 2022

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**

2021 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 2021 Statement of Financial Information, produced under the *Financial Information Act*.



Dean Rear,
Chief Financial Officer
May 5, 2022

STATEMENT OF FINANCIAL INFORMATION
For the Year Ended December 31, 2021

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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, 2021

METRO VANCOUVER REGIONAL DISTRICT

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December 31, 2021

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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 Performance and Audit Committee of the Board.

The external auditors, BDO Canada LLP, conduct an independent examination, in accordance with Canadian 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, 2021.

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



Dean Rear, Chief Financial Officer

Date: April 29, 2022



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Independent Auditor's Report

To the Members of 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, 2021, 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, 2021 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 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 5, 2022

METRO VANCOUVER REGIONAL DISTRICT

Exhibit A

Consolidated Statement of Financial Position

Year ended December 31, 2021

(in thousands of dollars)

	2021	2020
Financial Assets		
Cash and cash equivalents	\$ 738,303	\$ 271,510
Accounts receivable (note 2)	193,051	150,627
Due from TransLink and member municipalities (note 3)	1,094,140	1,000,799
Investments (note 4)	289,582	417,392
Debt reserve fund (note 5)	64,388	59,442
	2,379,464	1,899,770
Liabilities		
Accounts payable and accrued liabilities (note 6)	337,420	249,272
Employee future benefits (note 7)	13,907	13,369
Landfill closure and post-closure liability (note 8)	32,907	32,164
Deferred revenue and refundable deposits (note 9)	341,016	311,451
Debt reserve fund, member municipalities and TransLink (note 5)	35,179	35,603
Debt (net of sinking funds) (note 10)		
Metro Vancouver Districts and Housing Corporation	1,851,489	1,385,445
TransLink and member municipalities	1,083,106	990,009
Total debt	2,934,595	2,375,454
	3,695,024	3,017,313
Net Debt	(1,315,560)	(1,117,543)
Non-Financial Assets		
Tangible capital assets (note 11)	7,172,479	6,539,503
Inventories of supplies	10,938	10,017
Prepaid land leases (note 12)	5,062	5,257
Prepaid expenses	8,723	9,350
	7,197,202	6,564,127
Accumulated Surplus (note 13)	\$ 5,881,642	\$ 5,446,584

Contractual obligations and rights (note 14)


Contingencies (note 15)

Segmented Information (note 17)

COVID-19 Pandemic (note 18)

Subsequent event (note 19)

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, 2021

(in thousands of dollars)

	2021 Budget (note 16)	2021 Actual	2020 Actual
Revenue (note 17)			
MVRD property tax requisitions	\$ 82,714	\$ 82,714	\$ 73,528
Metered sale of water	316,341	319,989	297,781
Sewerage and drainage levy	288,226	288,226	274,237
Tipping fees	108,517	112,610	100,880
Housing property rentals	41,303	42,416	41,607
BODTSS industrial charges	11,756	12,157	11,568
Development cost charges	88,145	42,204	81,653
Electricity sales	6,240	5,779	5,309
Grants and other contributions	263,811	76,174	184,641
User fees, recoveries and other revenue	26,619	37,124	33,425
Sinking fund and interest income	28,940	32,840	29,734
Sinking fund income, members and TransLink	28,698	28,222	28,078
	1,291,310	1,080,455	1,162,441
Expenses (note 17)			
Sewer operations	229,598	199,788	191,431
Waste disposal, recycling and regulatory services	111,370	103,102	95,274
Water operations	151,627	146,841	139,227
Housing rental operations	38,890	33,682	27,211
Regional parks	36,440	33,747	29,670
General government services	5,674	5,376	5,221
Air quality	11,178	9,198	9,374
Regional employers services	2,856	2,378	2,459
911 emergency telephone system	4,543	4,452	4,364
Regional planning	3,797	2,809	3,128
Invest Vancouver	1,500	1,526	206
Housing planning and policy	1,490	1,020	881
Electoral areas	436	423	515
Regional global positioning system	304	221	204
Sasamat volunteer fire department	849	238	195
Regional emergency management	218	67	125
Corporate program costs	64,440	55,343	51,473
Building operations	16,851	16,964	15,592
Sinking fund income attributed to members and TransLink	28,698	28,222	28,078
	710,759	645,397	604,628
Annual surplus	580,551	435,058	557,813
Accumulated surplus, beginning of year	5,446,584	5,446,584	4,888,771
Accumulated surplus, end of year (note 13)	\$ 6,027,135	\$ 5,881,642	\$ 5,446,584

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, 2021

(in thousands of dollars)

	2021 Budget (note 16)	2021 Actual	2020 Actual
Annual surplus	\$ 580,551	\$ 435,058	\$ 557,813
Change in tangible capital assets			
Acquisition of tangible capital assets	(1,527,441)	(720,501)	(881,579)
Amortization of tangible capital assets	86,233	86,415	82,429
Net book value of tangible capital assets disposed	-	1,110	98
	(1,441,208)	(632,976)	(799,052)
Change in other non-financial assets			
Acquisition of prepaid expenses	-	(8,723)	(9,350)
Use of prepaid expenses	-	9,350	7,176
Amortization of prepaid land leases	195	195	195
Acquisition of inventories of supplies	-	(10,938)	(10,017)
Consumption of inventories of supplies	-	10,017	7,499
	195	(99)	(4,497)
Change in net debt	(860,462)	(198,017)	(245,736)
Net debt, beginning of year	(1,117,543)	(1,117,543)	(871,807)
Net debt, end of year	\$ (1,978,005)	\$ (1,315,560)	\$ (1,117,543)

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, 2021

(in thousands of dollars)

	2021	2020
Cash provided by (used in):		
Operating transactions:		
Annual surplus	\$ 435,058	\$ 557,813
Items not involving cash		
Amortization of tangible capital assets	86,415	82,429
Amortization of prepaid land leases	195	195
Sinking fund income	(53,932)	(50,917)
Debt reserve fund income	(1,065)	(1,173)
Accrued interest and unamortized premium or discount	(2,029)	(1,135)
Gain on disposal of tangible capital assets and asset held for sale	743	(481)
Employee future benefit expense	2,868	2,929
Change in landfill closure and post-closure liability	743	(874)
Change in non-cash financial assets and liabilities		
Accounts receivable	(42,424)	4,872
Due from Translink and member municipalities	(93,341)	(6,091)
Accounts payable and accrued liabilities	88,148	(12,483)
Employee future benefits paid	(2,330)	(3,401)
Deferred revenue and refundable deposits	29,565	(78,594)
Debt reserve fund, member municipalities and TransLink	(424)	1,521
Inventories of supplies	(921)	(2,518)
Prepaid expenses	627	(2,174)
Net change in cash from operating transactions	447,896	489,918
Capital transactions:		
Proceeds on sale of tangible capital assets	367	579
Acquisition of tangible capital assets	(720,501)	(881,579)
Net change in cash from capital transactions	(720,134)	(881,000)
Investing transactions:		
Acquisition of investments	(160,752)	(424,726)
Investment maturities	290,591	781,046
Net change in cash from investing transactions	129,839	356,320
Financing transactions:		
Debenture debt and mortgages issued	779,600	367,455
Debt reserve fund issuances	(7,796)	(3,541)
Debt reserve fund maturity	3,915	139
Sinking fund payments	(158,391)	(139,563)
Principal repayments on housing mortgages and serial debt maturity	(8,136)	(14,268)
Sinking fund retirement	142,080	7,450
Debenture debt maturity	(142,080)	(7,450)
Net change in cash from financing transactions	609,192	210,222
Net change in cash and cash equivalents	466,793	175,460
Cash and cash equivalents, beginning of year	271,510	96,050
Cash and cash equivalents, end of year	\$ 738,303	\$ 271,510

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, 2021

(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 (“PSAS”). Significant accounting policies adopted by the District are as follows:

Government Reporting Entity

The consolidated financial statements reflect 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, 2021

(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 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, 2021

(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 and market value.

Investments Investments consist of both long and short-term instruments and are recorded at amortized cost using straight-line method.

Employee Future Benefits 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.

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.

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, 2021

(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, 2021

(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 put in service 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 put into productive use.

b. Contributions of tangible capital assets

Contributions of tangible capital assets are recorded at their 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 revenue 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.

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.

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 6

Year ended December 31, 2021

(tabular amounts in thousands of dollars)

1. Significant Accounting Policies (continued)

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

	2021	2020
GVWD	\$ 48,357	\$ 52,651
GVS&DD	139,016	85,458
MVHC	624	6,227
MVRD	5,054	6,291
	\$ 193,051	\$ 150,627

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 7

Year ended December 31, 2021

(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 and includes accrued interest as follows:

	Net Debt Recoverable	Accrued Interest	2021	2020
TransLink	\$ 281,223	\$ 5,244	\$ 286,467	\$ 337,315
Member Municipalities	801,883	5,790	807,673	663,484
	\$ 1,083,106	\$ 11,034	\$ 1,094,140	\$ 1,000,799

4. Investments

	Yields	Maturity Dates	2021	2020
Bonds:				
Government	1.75 - 3.11%	February 2022 - March 2031	\$ 78,983	\$ 89,081
Corporate	1.97 - 4.81%	March 2022 - March 2028	51,172	95,513
Unamortized premium			3,927	1,898
			134,082	186,492
Term deposits	0.70 - 1.50%	January 2022 – November 2022	98,000	85,500
GICs	0.70 - 3.12%	February 2022 - August 2028	57,500	145,400
Total			\$ 289,582	\$ 417,392

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 at December 31, 2021 was \$294,798,145 (2020 - \$429,413,509).

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 8

Year ended December 31, 2021

(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, 2021, \$122,534,444 (2020 - \$105,080,232) in callable demand notes were outstanding and have not been recorded in the statement of financial position.

	2021	2020
Cash deposits held by MFA on behalf of:		
TransLink and member municipalities	\$ 35,179	\$ 35,603
Metro Vancouver Districts	29,209	23,839
	\$ 64,388	\$ 59,442

6. Accounts Payable and Accrued Liabilities

	2021	2020
Trade accounts	\$ 238,340	\$ 128,855
Construction holdbacks	65,180	78,736
Accrued interest on debt	23,429	22,098
Wage accruals	9,709	16,702
Contaminated sites (a)	762	2,881
	\$ 337,420	\$ 249,272

- (a) The District accrued \$761,557 (\$2,881,000 in 2020) for estimated costs to remediate contaminated soils at its properties within the GVS&DD and GVWD. The remediation work for one of the properties identified in 2020 was completed in 2021. It is expected that the work on the sites identified in 2021 will be completed by 2023.

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 9

Year ended December 31, 2021

(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, 2019, with results projected to December 31, 2021.

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

	2021	2020
Accrued benefit obligation:		
Balance, beginning of year	\$ 20,362	\$ 20,844
Current service cost	1,656	1,493
Interest cost	376	514
Benefits paid	(2,330)	(3,401)
Workers compensation top-up	(120)	45
Actuarial loss	(936)	867
Accrued benefit obligation, end of year	19,008	20,362
Unamortized actuarial loss	(5,101)	(6,993)
Accrued benefit liability, end of year	\$ 13,907	\$ 13,369

	2021	2020
Employee future benefit expense:		
Current service cost	\$ 1,656	\$ 1,493
Interest cost	376	514
Workers compensation top-up	(120)	45
Amortization of the actuarial loss	956	877
	\$ 2,868	\$ 2,929

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

	2021	2020
Discount rate	2.40%	1.80%
Expected future inflation rate	2.00%	2.00%
Expected average remaining service period	11.3 years	11.3 years

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 10

Year ended December 31, 2021

(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:

	2021	2020
Landfill closure and post closure liability	\$ 32,907	\$ 32,164

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:

	2021	2020
Current actual utilization (in 000's tonnes)	22,521	21,795
Expected utilization at closure (in 000's tonnes)	28,219	27,987
Expected remaining capacity (in 000's tonnes)	5,698	6,192
Permitted capacity (in 000's tonnes)	33,039	33,039
Future costs (in \$000's)	\$ 197,189	\$ 203,768
Present value of future costs (in \$000's)	\$ 115,934	\$ 120,497
Proportionate share of liability	35.57%	34.30%
Utilization of total capacity, end of year	79.81%	77.88%
Discount rate	2.73%	2.68%
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, 2021

(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, 2021, the amortized book value of the trust was \$16,261,510 (2020 - \$15,519,407), 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:

	2021	2020
MVHC externally restricted funds from BCHMC(a)		
i) Rental operations	\$ 47	\$ 46
ii) Replacement projects	3,376	3,246
	3,423	3,292
GVS&DD development cost charges (b)	258,634	213,143
Provincial grant to fund capital expenditures (c)	69,696	88,525
Facility rental security deposits	6,360	3,935
Other	2,903	2,556
Total	\$ 341,016	\$ 311,451

- (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 BCHMC (Homes BC and Seniors 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, 2021

(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 and Seniors 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 GVS&DD 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 2021, \$20.49 million (2020 - \$67.97 million) was applied against the project and recognized as revenue.

Continuity of deferred revenue and refundable deposits is as follows:

	2021	2020
Balance, beginning of year	\$ 311,451	\$ 390,045
Externally restricted contributions received:		
GVS&DD development cost charges	85,105	62,871
MVHC restricted funds	1,420	2,166
Interest earned	3,627	7,194
Total contributions received	90,152	72,231
Contributions used and recognized in revenue	(63,780)	(151,250)
Net change in externally restricted contributions	26,372	(79,019)
Change in deposits and other deferred revenues	3,193	425
	29,565	(78,594)
Balance, end of year	\$ 341,016	\$ 311,451

10. Debt

- a) The District serves as the borrowing conduit between member municipalities (excluding the City of Vancouver) and the Municipal Finance Authority of British Columbia (MFA). The GVS&DD and GVWD also access MFA through the MVRD. Prior to 2007, the District also served as the borrowing conduit for the Greater Vancouver Transportation Authority (GVTA), 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.

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 13

Year ended December 31, 2021

(tabular amounts in thousands of dollars)

10. Debt (continued)

- 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.
- 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	
			2021	2020
GVS&DD	\$ 1,271,000	\$ 176,015	\$ 1,094,985	\$ 779,447
GVWD	1,262,631	551,468	711,163	557,737
MVHC	45,341	-	45,341	48,261
	2,578,972	727,483	1,851,489	1,385,445
TransLink	796,334	515,111	281,223	331,969
Member Municipalities	1,011,448	209,565	801,883	658,040
	1,807,782	724,676	1,083,106	990,009
	\$ 4,386,754	\$ 1,452,159	\$ 2,934,595	\$ 2,375,454

- f) Debt (net of sinking funds) reported on the statement of financial position is comprised of the following and includes varying maturities up to 2050, with interest rates ranging from 0.30% to 5.95%.

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 14

Year ended December 31, 2021

(tabular amounts in thousands of dollars)

10. Debt (continued)

Issue number	Interest rate - %	Maturity date	Authorized to be issued	Debt Outstanding	
				2021	2020
Sinking Fund Agreements					
67	0.70-1.75	November 5, 2022	15,000	\$ 15,000	\$ 15,000
74	1.75	June 1, 2021	168,123	-	54,000
75	1.75	December 1, 2021	62,405	-	18,080
77	0.65-1.75	June 1, 2022	100,100	84,100	84,100
78	2.25	December 3, 2022	89,252	1,252	1,252
79	5.95	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	1.80-4.77	October 13, 2025	10,900	2,300	2,300
96	4.61	April 2, 2026	50,000	50,000	50,000
97	1.53-4.93	April 19, 2036	175,000	153,000	173,000
99	1.75-4.99	October 19, 2026	66,300	16,300	66,300
100	4.59	October 19, 2026	200,000	180,000	180,000
102	2.25-5.09	December 1, 2027	436,395	369,395	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	1.47-4.2	April 4, 2036	152,292	152,292	152,292
118	3.40	April 11, 2042	96,000	96,000	96,000
120	0.30	June 29, 2022	2,000	2,000	2,000
121	2.90	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	-
154	2.41	May 28, 2036	500,000	500,000	-
156	2.58	September 27, 2046	150,600	150,600	-
Total sinking fund agreements (carried forward)			\$ 4,954,131	\$ 4,312,928	\$ 3,675,408

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 15

Year ended December 31, 2021

(tabular amounts in thousands of dollars)

10. Debt (continued)

Issue number	Interest rate - %	Maturity date	Authorized to be issued	Debt Outstanding	
				2021	2020
Total sinking fund agreements (brought forward)			\$ 4,954,131	\$ 4,312,928	\$ 3,675,408
Serial Debt					
93	5.10 - 5.65	April 7, 2027	79,014	22,143	26,438
111	3.35	October 1, 2025	3,000	950	1,169
114	3.65	March 29, 2026	6,301	2,486	2,932
122	2.00	November 1, 2032	1,999	1,099	1,199
123	2.00	March 28, 2033	3,142	1,807	1,964
Total serial debt			93,456	28,485	33,702
Total debenture debt			\$ 5,047,587	\$ 4,341,413	\$ 3,709,110
MVHC Mortgages					
	1.30 - 4.87	January 2023 to December 2055		54,519	58,362
	Less MVRD financed mortgages			(9,178)	(10,102)
Total MVHC mortgages				45,341	48,260
Total debt				4,386,754	3,757,370
Less sinking funds				(1,452,159)	(1,381,916)
Total debt, net of sinking funds				\$ 2,934,595	\$ 2,375,454

- f) 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
2022	\$ 201,616	\$ 62,315	\$ 139,301
2023	194,444	59,709	134,735
2024	190,107	59,847	130,260
2025	175,396	53,061	122,335
2026	170,935	49,723	121,212
Thereafter	1,227,084	392,897	834,187
Total payments	2,159,582	677,552	1,482,030
Estimated sinking fund income	775,013	405,554	369,459
Total net debt	\$ 2,934,595	\$ 1,083,106	\$ 1,851,489

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 16

Year ended December 31, 2021

(tabular amounts in thousands of dollars)

11. Tangible Capital Assets

METRO VANCOUVER REGIONAL DISTRICT

Note Disclosure

Tangible Capital Assets

Year ended December 31, 2021

	Cost			Accumulated Amortization				Net Book Value	
	Balance at December 31, 2020	Additions	Disposals	Balance at December 31, 2021	Balance at December 31, 2020	Disposals	Amortization Expense	Balance at December 31, 2021	December 31, 2021
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	1,621,114	547,539	-	2,168,653	676,347	-	31,992	708,339	1,460,314
Water District	2,118,001	127,793	-	2,245,794	402,689	-	34,930	437,619	1,808,175
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	9,818	-	540	10,358	16,522
Metro Vancouver Housing Corporation	220,575	(236)	-	220,339	174,054	-	2,491	176,545	43,794
	463,931	(236)	-	463,695	203,097	-	8,494	211,591	252,104
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	13,198	-	-	13,198	6,395	-	1,030	7,424	5,774
Regional District	20,774	500	(106)	21,168	17,561	(106)	974	18,429	2,739
Metro Vancouver Housing Corporation	6,464	480	(504)	6,440	4,720	(504)	527	4,743	1,697
	49,235	999	(610)	49,624	36,066	(610)	3,015	38,471	11,153
Construction in progress									
Sewer and Drainage District	1,707,335	(127,395)	-	1,579,940	-	-	-	-	1,579,940
Water District	717,261	79,201	-	796,462	-	-	-	-	796,462
Regional District	4,939	452	-	5,391	-	-	-	-	5,391
Metro Vancouver Housing Corporation	2,885	5,192	-	8,077	-	-	-	-	8,077
	2,432,420	(42,550)	-	2,389,870	-	-	-	-	2,389,870
	\$ 7,944,161	\$ 720,501	\$ (3,577)	\$ 8,661,085	\$ 1,404,658	\$ (2,467)	\$ 86,415	\$ 1,488,606	\$ 7,172,479
Totals 2021									
Sewer and Drainage District	\$ 3,453,298	\$ 466,985	\$ -	\$ 3,920,283	683,737	\$ -	32,477	\$ 716,214	\$ 3,204,069
Water District	3,109,640	215,954	-	3,325,594	428,309	-	41,423	469,731	2,855,863
Regional District	1,099,025	32,126	(3,073)	1,128,078	113,838	(1,963)	9,497	121,373	1,006,705
Metro Vancouver Housing Corporation	282,198	5,436	(504)	287,130	178,774	(504)	3,018	181,288	105,842
	\$ 7,944,161	\$ 720,501	\$ (3,577)	\$ 8,661,085	\$ 1,404,658	\$ (2,467)	\$ 86,415	\$ 1,488,606	\$ 7,172,479

Write offs related to discontinued projects were \$nil in 2021 (2020 - \$nil).

Construction in progress includes \$495.7 million (2020 - \$363.9 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, 2021

(tabular amounts in thousands of dollars)

11. Tangible Capital Assets (continued)

Year ended December 31, 2020

	Cost			Balance at December 31, 2020	Accumulated Amortization			Balance at December 31, 2020	Net Book Value December 31, 2020
	Balance at December 31, 2019	Additions	Disposals		Balance at December 31, 2019	Disposals	Amortization Expense		
Land									
Sewer and Drainage District	\$ 89,790	\$ 26,260	\$ -	\$ 116,050	\$ -	\$ -	\$ -	\$ -	\$ 116,050
Water District	44,704	-	-	44,704	-	-	-	-	44,704
Regional District	886,258	3,500	-	889,758	-	-	-	-	889,758
Metro Vancouver Housing Corporation	52,274	-	-	52,274	-	-	-	-	52,274
	1,073,026	29,760	-	1,102,786	-	-	-	-	1,102,786
Infrastructure									
Sewer and Drainage District	1,541,087	80,027	-	1,621,114	646,804	-	29,543	676,347	944,767
Water District	2,116,289	1,712	-	2,118,001	369,121	-	33,568	402,689	1,715,312
Regional District	123,015	3,128	(562)	125,581	58,132	(562)	6,197	63,767	61,814
	3,780,391	84,867	(562)	3,864,696	1,074,057	(562)	69,308	1,142,803	2,721,893
Buildings									
Sewer and Drainage District	-	-	-	-	-	-	-	-	-
Water District	213,924	2,552	-	216,476	13,788	-	5,436	19,224	197,252
Regional District	26,880	-	-	26,880	9,277	-	540	9,817	17,063
Metro Vancouver Housing Corporation	192,173	28,402	-	220,575	172,633	-	1,420	174,053	46,522
	432,977	30,954	-	463,931	195,698	-	7,396	203,094	260,837
Vehicles									
Regional District	31,462	2,103	(2,472)	31,093	22,281	(2,381)	2,794	22,694	8,399
	31,462	2,103	(2,472)	31,093	22,281	(2,381)	2,794	22,694	8,399
Machinery, equipment, furniture & fixtures									
Sewer and Drainage District	8,310	489	-	8,799	6,928	-	462	7,390	1,409
Water District	12,730	468	-	13,198	5,379	-	1,016	6,395	6,803
Regional District	20,232	616	(74)	20,774	16,642	(67)	987	17,562	3,212
Metro Vancouver Housing Corporation	6,462	436	(434)	6,464	4,688	(434)	466	4,720	1,744
	47,734	2,009	(508)	49,235	33,637	(501)	2,931	36,067	13,168
Construction in progress									
Sewer and Drainage District	1,196,784	510,551	-	1,707,335	-	-	-	-	1,707,335
Water District	474,756	242,505	-	717,261	-	-	-	-	717,261
Regional District	3,696	1,243	-	4,939	-	-	-	-	4,939
Metro Vancouver Housing Corporation	25,298	(22,413)	-	2,885	-	-	-	-	2,885
	1,700,534	731,886	-	2,432,420	-	-	-	-	2,432,420
	\$ 7,066,124	\$ 881,579	\$ (3,542)	\$ 7,944,161	\$ 1,325,673	\$ (3,444)	\$ 82,429	\$ 1,404,658	\$ 6,539,503
Totals 2020									
Sewer and Drainage District	\$ 2,835,971	\$ 617,327	\$ -	\$ 3,453,298	\$ 653,732	\$ -	\$ 30,005	\$ 683,737	\$ 2,769,561
Water District	2,862,403	247,237	-	3,109,640	388,288	-	40,020	428,308	2,681,332
Regional District	1,091,543	10,590	(3,108)	1,099,025	106,332	(3,010)	10,518	113,840	985,185
Metro Vancouver Housing Corporation	276,207	6,425	(434)	282,198	177,321	(434)	1,886	178,773	103,425
	\$ 7,066,124	\$ 881,579	\$ (3,542)	\$ 7,944,161	\$ 1,325,673	\$ (3,444)	\$ 82,429	\$ 1,404,658	\$ 6,539,503

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 18

Year ended December 31, 2021

(tabular amounts in thousands of dollars)

12. Prepaid Land Leases

	2021	2020
Balance, beginning of year	\$ 5,257	\$ 5,452
Amortization	(195)	(195)
Balance, end of year	\$ 5,062	\$ 5,257

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:

	2021	2020
Reserves	\$ 394,831	\$ 325,079
Capital fund balance	165,821	(32,553)
Investment in tangible capital assets	5,320,990	5,154,058
Total	\$ 5,881,642	\$ 5,446,584

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, 2021

(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, 2020	Interest	Annual Operating Surplus	Transfers	Contributions from (to) Operations	Contributions to Capital	December 31, 2021
Reserve funds							
Operating Reserves							
Metro Vancouver Regional District							
Air Quality	\$ 1,203	\$ 14	\$ 881	\$ -	\$ -	\$ -	2,098
E911 Emergency Telephone Service	295	3	93	-	-	-	391
Electoral Area Services	22	-	-	-	-	-	22
General Government	3,822	35	3,586	(1,325)	-	-	6,118
Housing Planning and Policy	153	2	155	(112)	-	-	198
Invest Vancouver	-	-	-	20	-	-	20
Regional Employer Services	275	3	265	-	(80)	-	463
Regional Emergency Management	70	1	127	-	-	-	198
Regional Geospatial Reference System	96	1	130	-	-	-	227
Regional Parks	2,789	33	1,810	(1,258)	-	-	3,374
Regional Planning	381	4	480	-	-	-	865
Sasamat Fire Protection Service	68	1	36	-	-	-	105
West Nile Virus	362	4	-	-	-	-	366
MVRD operating reserves	9,536	101	7,563	(2,675)	(80)	-	14,445
Greater Vancouver Water District							
Water Services	19,943	234	8,425	-	-	-	28,602
GVWD operating reserves	19,943	234	8,425	-	-	-	28,602
Greater Vancouver Sewerage and Drainage District							
Liquid Waste Services	22,019	259	10,677	-	-	-	32,955
Solid Waste Services	21,599	254	17,360	-	-	-	39,213
GVS&DD operating reserves	43,618	513	28,037	-	-	-	72,168
MVHC Operating Reserves	32,062	39	15,291	(44,350)	(465)	-	2,577
Total Operating Reserves	105,159	887	59,316	(47,025)	(545)	-	117,792
Discretionary Reserves							
Metro Vancouver Regional District							
Air Quality	1,715	20	-	-	(373)	-	1,362
Electoral Area Service	1,568	19	139	-	(8)	-	1,718
E911 Emergency Telephone Service	594	7	-	-	-	-	601
General Government	7,188	84	-	-	(16)	-	7,256
Invest Vancouver	-	10	(26)	1,304	-	-	1,288
Regional Emergency Management	334	4	-	-	-	-	338
Regional Employer Services	2,296	27	-	-	-	-	2,323
Regional Planning	2,602	31	-	-	(50)	-	2,583
Regional Parks	200	2	-	-	-	-	202
Centralized Support	21,403	252	6,856	-	(3,612)	-	24,899
MVRD discretionary reserves	37,900	456	6,969	1,304	(4,059)	-	42,570
Greater Vancouver Sewerage and Drainage District							
Biosolids Inventory	14,908	175	-	-	4,947	-	20,030
Liquid Waste General Debt Reserve Func	2,098	25	-	-	-	-	2,123
Lions Gate Contingency	1,473	17	-	-	-	-	1,490
Drainage General	5,231	61	-	-	-	-	5,292
Solid Waste General	26,353	210	-	-	-	-	26,563
Landfill Post Closure	11,176	131	-	-	-	-	11,307
GVS&DD discretionary reserves	61,239	619	-	-	4,947	-	66,805
Metro Vancouver Housing Corporation							
MVHC Capital Development	14,751	461	-	33,417	-	(4,859)	43,770
MVHC Capital Replacement	642	35	-	10,934	(6,611)	-	5,000
MVHC discretionary reserves	15,393	496	-	44,351	(6,611)	(4,859)	48,770
Total Discretionary Reserves	114,532	1,571	6,969	45,655	(5,723)	(4,859)	158,145
Operating and Discretionary Reserves (carried forward)	\$ 219,691	\$ 2,458	\$ 66,285	\$ (1,370)	\$ (6,268)	\$ (4,859)	\$ 275,937

METRO VANCOUVER REGIONAL DISTRICT

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Year ended December 31, 2021

(tabular amounts in thousands of dollars)

13. Accumulated Surplus (continued)

	December 31, 2020	Interest	Annual Operating Surplus	Transfers	Contributions from (to) Operations	Contributions to Capital	December 31, 2021
Operating and Discretionary Reserves							
Reserves (brought forward)	\$ 219,691	\$ 2,458	\$ 66,285	\$ (1,370)	\$ (6,268)	\$ (4,859)	\$ 275,937
Statutory Reserves							
Metro Vancouver Regional District							
Electoral Area Community Works	435	6	-	-	123	-	564
Electoral Area Election	30	-	-	-	30	-	60
MVRD Sustainability Innovation Fund	12,311	145	-	-	(84)	-	12,372
Grants Reserve Fund	2,232	77	-	-	(150)	-	2,159
Housing Planning and Policy	3,104	37	-	112	1,000	-	4,253
Housing Planning and Policy Development	4,000	47	-	-	4,000	-	8,047
Regional Geospatial Reference System	1,069	13	-	-	12	-	1,094
Regional Parks Infrastructure	5,551	69	-	1,258	1,438	(1,490)	6,826
Parkland Acquisition	8,269	108	-	-	-	1,110	9,487
Parkland Acquisition and Development	11,592	140	-	-	15,570	(15,980)	11,322
Delta Airpark	136	2	-	-	25	-	163
Regional Parks Legacy	2,691	32	-	-	(56)	-	2,667
Sasamat Fire Protection Services	951	13	-	-	260	-	1,224
Corporate Self Insurance	1,250	14	-	-	(76)	-	1,188
Corporate Fleet	18,086	212	4,356	-	-	(231)	22,423
MVRD statutory reserves	71,707	915	4,356	1,370	22,092	(16,591)	83,849
Greater Vancouver Water District							
Laboratory Equipment	750	9	-	-	26	-	785
Water Services Sustainability	-	-	-	-	-	-	-
Innovation Fund	13,901	166	-	-	243	-	14,310
GVWD statutory reserves	14,651	175	-	-	269	-	15,095
Greater Vancouver Sewerage and Drainage District							
Liquid Waste Laboratory Equipment	1,528	6	-	(1,028)	101	-	607
Liquid Waste Services Sustainability	-	-	-	-	-	-	-
Innovation Fund	17,502	222	-	1,028	591	-	19,343
GVS&DD statutory reserves	19,030	228	-	-	692	-	19,950
Total Statutory Reserves	105,388	1,318	4,356	1,370	23,053	(16,591)	118,894
Total Reserves	\$ 325,079	\$ 3,776	\$ 70,641	\$ -	\$ 16,785	\$ (21,450)	\$ 394,831

METRO VANCOUVER REGIONAL DISTRICT

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Year ended December 31, 2021

(tabular amounts in thousands of dollars)

13. Accumulated Surplus (continued)

Investment in tangible capital assets is calculated as follows:

	2021	2020
Tangible capital assets	\$ 7,172,479	\$ 6,539,503
Amount financed by:		
Long-term debt, net of members, TransLink and sinking fund	(1,851,489)	(1,385,445)
	\$ 5,320,990	\$ 5,154,058
Change in the investment in tangible capital assets		
Acquisition of tangible capital assets	\$ 720,501	\$ 881,579
Amortization of tangible capital assets	(86,415)	(82,429)
Disposal of tangible capital assets (net of book value)	(1,110)	(98)
	632,976	799,052
Less financing (net of members and TransLink debt)		
Sinking fund debt maturity	10,000	-
Sinking fund and debt retirement	(105,326)	(89,746)
Sinking fund and debt retirement income	(25,710)	(22,859)
Debenture debt issued	600,000	278,335
Debenture debt maturity	(10,000)	-
Payment of long-term debt	(2,920)	(9,186)
	466,044	156,544
Change in investment in tangible capital assets	166,932	642,508
Investment in tangible capital assets, beginning of year	5,154,058	4,511,550
Investment in tangible capital assets, end of year	\$ 5,320,990	\$ 5,154,058

14. Contractual Obligations and Rights

a) Contractual Obligations

- i) As at December 31, 2021, the District had the following commitments relating to projects in progress.

	Authorized and Outstanding Projects	Expended at December 31	Total 2021	Total 2020
GVS&DD	\$ 4,040,767	\$ (2,283,629)	\$ 1,757,138	\$ 1,706,716
GVWD	2,541,412	(1,112,159)	1,429,253	1,395,101
MVRD	18,328	(5,482)	12,846	15,708
MVHC	354,400	(8,077)	346,323	79,815
Total	\$ 6,954,907	\$ (3,409,347)	\$ 3,545,560	\$ 3,197,340

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 22

Year ended December 31, 2021

(tabular amounts in thousands of dollars)

14. Contractual Obligations and Rights (continued)

- 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 two agreements, with annual payments to perpetuity, with adjustments annually for CPI. Estimated payments over the next ten years are as follows:

	Amount
2022	\$ 2,798
2023	2,708
2024	2,108
2025	2,083
2026	2,116
2027 - 2031	11,098
Total	\$ 22,911

b) Contractual Rights:

The District is party to several property lease agreements that are anticipated to provide it with future revenues. These agreements are with third parties with varying terms to 2027. Amounts anticipated to be received over the future years are as follows:

	Amount
2022	\$ 8,722
2023	8,697
2024	8,543
2025	6,685
2026	4,380
Thereafter	13,892
Total	\$ 50,919

15. Contingencies

Lawsuits

As at December 31, 2021, 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. None of these lawsuits are anticipated to result in a material loss to the District. 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.

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 23

Year ended December 31, 2021

(tabular amounts in thousands of dollars)

15. Contingencies (continued)

Municipal Pension Plan

The District and its employees contribute to the British Columbia Municipal Pension Plan (the Plan), a jointly trustee pension plan. The board of trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2021, the plan has about 220 thousand active members and approximately 112 thousand retired members. Active members include approximately 42 thousand contributors from local government.

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

The most recent actuarial valuation for the Municipal Pension Plan as of December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The District paid \$15.8 million for employer contributions (2020 - \$14.3 million) while employees contributed \$13.8 million (2020 - \$12.6 million) to the Plan in fiscal 2021.

The next valuation will be as at December 31, 2021 with results available in 2022.

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

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 24

Year ended December 31, 2021

(tabular amounts in thousands of dollars)

15. Contingencies (continued)

Self-Insurance Reserve	<p>A self-insurance reserve has been established within accumulated surplus to cover losses resulting from uninsured liability exposures of the District.</p> <p>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.</p> <p>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.</p>
Debt Reserve Fund	<p>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.</p>
BCHMC Grant Funding	<p>Prior to 2020, MVHC received funding of \$6.7 million 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, 2021). 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.</p>
First Nations Negotiations	<p>The District is currently involved in negotiations with First Nations regarding compensation for the use of their land on which the District's assets reside. The compensation associated with these negotiations cannot be reasonably determined at this times and therefore no liabilities have been recorded at December 31, 2021.</p>

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 25

Year ended December 31, 2021

(tabular amounts in thousands of dollars)

15. Contingencies (continued)

Letters of Credit

At December 31, 2021, the District is the named beneficiary of \$60.37 million (\$76.78 million – 2020) 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.

North Shore Wastewater Treatment Plant

The District 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. On October 15, 2021, the District 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 December 31, 2021, the District 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). Subsequent to year-end, the District drew on an irrevocable letter of credit posted by the vendor. Also subsequent to year-end, the vendor commenced legal action by filing a claim against the District in excess of \$250 million. The District intends to file a defence to the action together with a counter-claim against the vendor. The District is proceeding with the selection of a new contractor and designer to deliver the project. At December 31, 2021, 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 on the project represents management's best estimate. This amount may be subject to material change as new information becomes available.

16. Budget Information

The annual budget presented in these financial statements is based upon the 2021 operating and capital budgets approved by the District's Board in October 2020, with additional approval in November 2021 for adjustments to the budget as a result of the 2020 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 \$1.53 billion were included in the capital budget approved by the Board.

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 26

Year ended December 31, 2021

(tabular amounts in thousands of dollars)

16. Budget Information (continued)

	2021 Budget	2020 Budget
Budgeted annual surplus per Exhibit B - Statement of Operations	\$ 580,551	\$ 509,662
Additional transfers from reserves, approved by Board	1,575	(1,993)
Adjusted annual surplus, based on October approved budget	582,126	507,669
Items not included in the operating budget		
Amortization of tangible capital assets	86,428	83,890
Contributions from deferred revenue	(251,932)	(188,400)
Sinking fund and debt retirement income	(23,044)	(19,380)
Development cost charge revenue	(45,000)	(53,240)
MVHC development grant	(8,500)	(8,500)
Reserve interest	(6,079)	(4,867)
Items included in budget but not in financial statements		
Sinking fund and debt retirement payments	(108,890)	(93,170)
Transfers to capital fund	(205,371)	(208,649)
Transfers from reserve funds	14,940	20,185
Transfer to reserve funds	(34,678)	(35,538)
Annual surplus per approved budget	-	-

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 \$16.22 million (2020 - \$17.63 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.

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 27

Year ended December 31, 2021

(tabular amounts in thousands of dollars)

17. Segmented Information and Expenses by Object (continued)

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 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-g geared-to-income", partial rent assistance, and low-end-of-market units.

MVRD

Regional Parks

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.

General Government

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.

Air Quality

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.

Regional Employee Services

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.

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 28

Year ended December 31, 2021

(tabular amounts in thousands of dollars)

17. Segmented Information and Expenses by Object (continued)

MVRD (continued)

911 Emergency Telephone Service

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.

Regional Planning

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.

Invest Vancouver

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

Housing Planning and Policy

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).

Electoral Areas

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.

Regional Global Positioning System

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.

Sasamat Volunteer Fire Department

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.

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 29

Year ended December 31, 2021

(tabular amounts in thousands of dollars)

17. Segmented Information and Expenses by Object (continued)

MVRD (continued)

Regional Emergency Management

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.

Corporate Programs

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.

Members and Translink Sinking Fund Income

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, 2021

(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 2021	Consolidated Budget 2021	Consolidated Actual 2020
Revenue							
MVRD property tax requisitions	\$ -	\$ 82,714	\$ -	\$ -	\$ 82,714	\$ 82,714	\$ 73,528
Metered sale of water	319,989	-	-	-	319,989	316,341	297,781
Sewerage and drainage levy	288,226	-	-	-	288,226	288,226	274,237
Tipping fees	112,610	-	-	-	112,610	108,517	100,880
Housing property rentals	-	-	42,416	-	42,416	41,303	41,607
BODTSS industrial charges	12,157	-	-	-	12,157	11,756	11,568
Development cost charges	42,204	-	-	-	42,204	88,145	81,653
Electricity sales	5,779	-	-	-	5,779	6,240	5,309
Grants and other contributions	61,062	13,242	1,870	-	76,174	263,811	184,641
User fees, recoveries and other revenue	36,380	9,193	901	(9,717)	36,757	26,619	32,943
Gain on disposal of tangible capital assets	-	367	-	-	367	-	482
Sinking fund and interest income	27,945	4,359	655	(119)	32,840	28,940	29,734
Sinking fund income members and TransLink	-	28,222	-	-	28,222	28,698	28,078
	906,352	138,097	45,842	(9,836)	1,080,455	1,291,310	1,162,441
Expenses							
Salaries and benefits	110,364	91,330	6,411	-	208,105	213,901	190,396
Consulting, contracted and professional services	124,964	20,662	632	-	146,258	176,361	135,201
Asset repairs and maintenance	18,989	7,205	16,866	-	43,060	47,782	41,104
Materials and supplies	27,790	5,775	169	-	33,734	33,998	30,996
Utilities, permits and taxes	24,690	1,405	4,455	-	30,550	34,840	28,070
Other	26,451	40,031	779	(30,874)	36,387	55,683	43,898
Amortization of tangible capital assets and prepaid land leases	73,900	9,497	3,213	-	86,610	86,428	82,624
Interest on long-term debt	59,547	-	1,265	(119)	60,693	61,766	52,339
	466,695	175,905	33,790	(30,993)	645,397	710,759	604,628
Corporate costs (recovery)	57,798	(81,050)	2,095	21,157	-	-	-
	524,493	94,855	35,885	(9,836)	645,397	710,759	604,628
Annual surplus	\$ 381,859	\$ 43,242	\$ 9,957	\$ -	\$ 435,058	\$ 580,551	\$ 557,813

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 31

Year ended December 31, 2021

(tabular amounts in thousands of dollars)

17. Segmented Information and Expenses by Object (continued)

b) Total Other Districts

	Liquid Waste Services	Solid Waste Services	Total Sewerage & Drainage District	Water Operations	Building Operations	Elimination Entry	Total Water District	Total Other Districts Actual 2021	Total Other Districts Budget 2021	Total Other Districts Actual 2020
Revenue										
Metered sale of water	\$ -	\$ -	\$ -	\$ 319,989	\$ -	\$ -	\$ 319,989	\$ 319,989	\$ 316,341	\$ 297,781
Sewerage and drainage levy	288,226	-	288,226	-	-	-	-	288,226	288,226	274,237
Tipping fees	-	112,610	112,610	-	-	-	-	112,610	108,517	100,880
BODTSS industrial charges	12,157	-	12,157	-	-	-	-	12,157	11,756	11,568
Development cost charges	42,204	-	42,204	-	-	-	-	42,204	88,146	81,653
Electricity sales	-	5,779	5,779	-	-	-	-	5,779	6,240	5,309
Grants and other contributions	61,062	-	61,062	-	-	-	-	61,062	251,932	173,536
User fees, recoveries and other revenue	4,755	4,713	9,468	10,390	21,586	(5,064)	26,912	36,380	25,792	36,055
Gain on disposal of tangible capital assets	-	-	-	-	-	-	-	-	-	-
Sinking fund and interest income	5,821	759	6,580	19,577	1,788	-	21,365	27,945	25,798	26,099
	414,225	123,861	538,086	349,956	23,374	(5,064)	368,266	906,352	1,122,747	1,007,118
Expenses										
Salaries and benefits	61,566	6,088	67,654	42,181	529	-	42,710	110,364	115,956	109,180
Consulting, contracted and professional services	32,482	78,139	110,621	12,716	1,627	-	14,343	124,964	149,433	118,199
Asset repairs and maintenance	11,988	645	12,633	3,815	2,541	-	6,356	18,989	19,102	18,966
Materials and supplies	16,124	64	16,188	11,509	93	-	11,602	27,790	31,444	26,850
Utilities, permits and taxes	15,462	421	15,883	7,601	1,206	-	8,807	24,690	26,435	25,671
Other	8,096	9,682	17,778	7,325	1,348	-	8,673	26,451	22,783	22,592
Amortization of tangible capital assets	26,686	5,792	32,478	36,508	4,914	-	41,422	73,900	75,567	70,026
Interest on long-term debt	27,384	2,271	29,655	25,186	4,706	-	29,892	59,547	60,359	51,128
	199,788	103,102	302,890	146,841	16,964	-	163,805	466,695	501,079	442,612
Corporate costs	32,232	4,875	37,107	25,755	-	(5,064)	20,691	57,798	61,141	50,832
	232,020	107,977	339,997	172,596	16,964	(5,064)	184,496	524,493	562,220	493,444
Annual surplus	\$ 182,205	\$ 15,884	\$ 198,089	\$ 177,360	\$ 6,410	\$ -	\$ 183,770	\$ 381,859	\$ 560,527	\$ 513,674

c) Total Regional District

	Regional Parks	General Government	Air Quality	Regional Employee Services	911 Emergency Telephone Service	Regional Planning	Invest Vancouver	Housing Planning and Policy	Regional Sub-total 2021
Revenue									
MVRD property tax requisitions	\$ 51,870	\$ 5,225	\$ 6,483	\$ 2,423	\$ 4,556	\$ 3,511	\$ 1,530	\$ 6,031	\$ 81,629
Grants and other contributions	11,036	1,307	-	-	-	-	-	29	12,372
User fees, recoveries and other revenue	3,145	604	4,019	105	78	-	-	47	7,998
Gain (loss) on disposal of tangible capital assets	-	-	-	-	-	-	-	-	-
Sinking fund and interest income	385	201	34	30	10	35	10	85	790
Sinking fund income, members and Translink	-	-	-	-	-	-	-	-	-
	66,436	7,337	10,536	2,558	4,644	3,546	1,540	6,192	102,789
Expenses									
Salaries and benefits	18,644	2,878	6,680	2,240	-	2,601	1,177	738	34,958
Consulting, contracted and professional services	7,000	1,225	887	98	4,428	130	232	272	14,272
Asset repairs and maintenance	859	35	105	-	-	2	7	-	1,008
Materials and supplies	1,944	7	266	3	-	6	4	-	2,230
Utilities, permits and taxes	622	3	105	10	22	1	6	-	769
Other	2,868	1,228	906	27	-	69	100	10	5,208
Amortization of tangible capital assets	1,810	-	249	-	2	-	-	-	2,061
	33,747	5,376	9,198	2,378	4,452	2,809	1,526	1,020	60,506
Corporate costs (recovery)	3,563	881	884	(35)	91	292	30	65	5,771
	37,310	6,257	10,082	2,343	4,543	3,101	1,556	1,085	66,277
Annual surplus	\$ 29,126	\$ 1,080	\$ 454	\$ 215	\$ 101	\$ 445	\$ (16)	\$ 5,107	\$ 36,512

METRO VANCOUVER REGIONAL DISTRICT

Notes to Consolidated Financial Statements, page 32

Year ended December 31, 2021

(tabular amounts in thousands of dollars)

17. Segmented Information and Expenses by Object (continued)

	Carried forward	Electoral Areas	Regional Global Positioning System	Sasamat Volunteer Fire Department	Regional Emergency Management	Corporate Programs	Members and TransLink, Sinking Fund Income	Regional District Actual 2021	Regional District Budget 2021	Regional District Actual 2020
Revenue										
MVRD property tax requisitions	\$ 81,629	\$ 389	\$ -	\$ 523	\$ 173	\$ -	\$ -	\$ 82,714	\$ 82,714	\$ 73,528
Grants and other contributions	12,372	344	-	-	-	526	-	13,242	1,030	3,349
User fees, recoveries and other revenue	7,998	6	384	15	-	790	-	9,193	7,933	3,720
Gain (loss) on disposal of tangible capital assets	-	-	-	-	-	367	-	367	-	482
Sinking fund and interest income	790	25	14	14	5	3,511	-	4,359	2,383	3,118
Sinking fund income, members and Translink	-	-	-	-	-	-	28,222	28,222	28,698	28,078
	102,789	764	398	552	178	5,194	28,222	138,097	122,758	112,275
Expenses										
Salaries and benefits	34,958	338	177	45	-	55,812	-	91,330	91,608	75,045
Consulting, contracted and professional services	14,272	56	-	59	35	6,240	-	20,662	25,919	16,341
Asset repairs and maintenance	1,008	18	31	34	-	6,114	-	7,205	8,948	7,165
Materials and supplies	2,230	1	-	41	-	3,503	-	5,775	2,365	3,958
Utilities, permits and taxes	769	2	10	21	-	603	-	1,405	1,620	1,315
Other	5,208	8	3	8	-	6,582	28,222	40,031	43,003	38,859
Amortization of tangible capital assets	2,061	-	-	30	32	7,374	-	9,497	8,753	10,517
	60,506	423	221	238	67	86,228	28,222	175,905	182,216	153,200
Corporate costs (recovery)	5,771	32	21	25	11	(86,910)	-	(81,050)	(66,743)	(63,628)
	66,277	455	242	263	78	(682)	28,222	94,855	115,473	89,572
Annual surplus	\$ 36,512	\$ 309	\$ 156	\$ 289	\$ 100	\$ 5,876	\$ -	\$ 43,242	\$ 7,285	\$ 22,703

18. COVID-19 Pandemic

The COVID-19 global pandemic, declared in 2020, continued to impact the global economy in 2021. Throughout the pandemic, the Corporation delivered key services to the Metro Vancouver region in line with its mandate. Management continues to monitor the impacts of the pandemic on taxpayers, suppliers and other third party business associates that could impact the timing and amounts realized on the Corporation's assets and ability to provide services to the region. However, to date, the pandemic has not materially impacted revenue streams, expenses, cash flows or caused significant asset impairments.

19. Subsequent Event

In January 2022, the District drew on an irrevocable letter of credit in the amount of \$50.0 million as a result of the cancellation of a vendor contract for the North Shore Wastewater Treatment Plant. This amount is included in the \$60.37 million disclosed in note 15.

20. 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), page 33

Year ended December 31, 2021

(tabular amounts in thousands of dollars)

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 (\$2.325 in 2020) 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:

	2021	2020
Balance, beginning of the year	\$ 588	\$ -
BC Restart Grant received	1,476	2,325
	2,064	2,325
Less Eligible Costs Incurred:		
Computer and Technology costs	226	1,300
External Relations	300	-
Head Office Building Operations	271	65
Liquid Waste Services	288	-
Cultural Grants	150	-
Regional Parks Services	32	103
Water Services	58	-
Metro Vancouver Housing Corporation	-	78
Corporate Safety	-	90
Emergency Operations Center, business continuity and PPE supplies	-	101
	1,325	1,737
Balance, end of year	\$ 739	\$ 588

SECTION II

Other Schedules

SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

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

NAME	POSITION*	TOTAL REMUNERATION	EXPENSES
Albrecht,Paul	Council of Councils	\$ 950	\$ -
Ander,Gary	Committee Member	1,900	-
Anderson,Bridgitte	Committee Member	2,375	-
Andrews,Janet	Committee Member	2,375	-
Annis,Linda	Board Member	14,725	345
Armstrong,Robert	Committee Member	1,900	-
Arnason,Petrina	Board Member (Alternate)	5,225	-
Arsens,Gina	Committee Member	1,425	-
Asmundson,Brent	Board Member (Alternate)	5,225	-
Au,Chak	Board Member (Alternate)	950	-
Back,Holly	Committee Member	1,425	-
Back,Jordan	Council of Councils	950	-
Bain,Fred	Board Member (Alternate)	950	-
Baird,Ken	Board Member	20,900	-
Baird,Kim	Committee Member	1,900	-
Bell,Don	Committee Member	5,700	-
Bligh,Rebecca	Board Member (Alternate)	4,275	-
Bond,Mathew	Committee Member	3,800	-
Booth,Mary-Ann	Board Member	28,413	-
Boyle,Christine	Board Member	11,875	-
Brodie,Malcolm	Board Member	32,208	-
Buchanan,Linda	Board Vice Chair	55,918	652
Calendino,Pietro	Board Member	24,700	-
Cameron,Craig	Committee Member	950	-
Carr,Adriane	Board Member	20,813	-
Chesney,David	Council of Councils	950	-
Choo,Queenie	Committee Member	2,375	-
Clark,Carolina	Board Member (Alternate)	14,725	-
Copeland,Dan	Committee Member	4,275	-
Coté,Jonathan	Board Member	36,013	554
Curry,Joanne	Committee Member	2,375	-
Darling,Steve	Council of Councils	950	-
Das,Chinu	Council of Councils	950	-
Day,Carol	Council of Councils	950	-
De Genova,Melissa	Board Member	12,825	-
Dhaliwal,Satvinder	Board Chair	103,285	2,631
Dhillon,Peter	Committee Member	1,425	-
Dilworth,Diana	Committee Member	4,750	-

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

SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

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

NAME	POSITION*	TOTAL REMUNERATION	EXPENSES
Dingwall, William	Board Member	27,550	-
Dominato, Lisa	Board Member	15,675	-
Drake, Bruce	Council of Councils	950	-
Dueck, Judy	Board Member (Alternate)	5,225	-
Dupont, Laura	Committee Member	2,375	-
Elford, Doug	Board Member	23,275	-
Faoro, Paul	Committee Member	1,900	-
Fast, Sue Ellen	Council of Councils	950	-
Fathers, Helen	Committee Member	3,325	-
Feeley, Mike	Board Member (Alternate)	475	-
Ferguson, Stephen	Committee Member	17,100	1,315
Finlayson, Jock	Committee Member	2,375	-
Forbes, Betty	Council of Councils	950	-
Froese, Jack	Board Member	40,278	320
Fry, Pete	Board Member (Alternate)	15,675	154
Gamboli, Nora	Board Member (Alternate)	4,275	-
Girard, Angela	Board Member (Alternate)	950	-
Gu, Alison	Board Member (Alternate)	475	-
Guerra, Laurie	Board Member	19,475	-
Guichon, Alicia	Committee Member	4,275	-
Hanson, James	Committee Member	1,900	-
Hardwick, Colleen	Board Member	10,925	-
Harvie, George	Board Member	23,663	-
Hayes, Mike	Council of Councils	950	-
Helsley, Robert	Committee Member	1,425	-
Hillman, Michael	Board Member (Alternate)	475	-
Hobbs, Andrew	Council of Councils	475	-
Hocking, Dave	Board Member	19,950	-
Hodge, Craig	Board Member	29,925	603
Hu, Tina	Committee Member	2,850	-
Hunt, Stephen	Committee Member	1,425	-
Hurley, Mike	Board Member	34,113	545
Jackson, Jeanette	Committee Member	2,375	-
James, Teri	Council of Councils	950	-
Johanson, Erika	Council of Councils	950	-
Johnston, Dan	Council of Councils	475	-
Johnstone, Patrick	Council of Councils	950	-
Jordan, Colleen	Council of Councils	950	-

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

SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

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

NAME	POSITION*	TOTAL REMUNERATION	EXPENSES
Kanakos,Jeannie	Board Member (Alternate)	1,900	1,055
Keithley,Joe	Board Member (Alternate)	5,700	-
Kim,Steve	Council of Councils	950	-
Kirby-Yung,Sarah	Board Member (Alternate)	6,650	559
Krier,Polly	Council of Councils	950	-
Kristjanson,Scott	Council of Councils	950	-
Kruger,Dylan	Board Member	12,350	-
Kunst,Margaret	Council of Councils	950	-
Lahti,Meghan	Council of Councils	950	-
Lambur,Peter	Council of Councils	950	-
Lewis,Christopher	Committee Member	2,375	-
Little,Mike	Board Member (Alternate)	13,300	-
Locke,Brenda	Board Member (Alternate)	1,900	-
Long,Bob	Board Member (Alternate)	5,225	345
Loo,Alexa	Board Member (Alternate)	5,700	-
Lubik,Amy	Council of Councils	475	-
Madsen,Hunter	Board Member (Alternate)	2,375	-
Mandewo,Trish	Board Member (Alternate)	1,900	-
Manning,Anthony	Council of Councils	950	-
Marsden,Dennis	Committee Member	2,850	-
Martin,Gayle	Board Member	19,000	-
McCallum,Doug	Board Member	16,625	-
McCurrach,Nancy	Council of Councils	1,420	-
McCutcheon,Jen	Board Member	58,520	202
McDonald,Bruce	Board Member (Alternate)	10,450	-
McEvoy,Jaimie	Council of Councils	475	-
McEwen,John	Board Member	45,508	5,113
McIlroy,Jessica	Council of Councils	4,275	-
McLaughlin,Ronald	Board Member	21,845	-
McNulty,William	Board Member (Alternate)	3,800	-
McPhail,Linda	Board Member (Alternate)	1,900	-
Meachen,Bob	Council of Councils	950	-
Meadus,Chelsa	Committee Member	2,850	-
Milani,Steve	Council of Councils	475	-
Miyashita,Tracy	Board Member (Alternate)	6,175	-
Morden,Michael	Board Member	21,375	-
Morse,Alison	Council of Councils	950	-
Muri,Lisa	Board Member	25,088	-

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

SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

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

NAME	POSITION*	TOTAL REMUNERATION	EXPENSES
Mustel,Evi	Committee Member	2,375	-
Nagra,Mandeep	Board Member	8,550	-
Nakagawa,Nadine	Council of Councils	950	-
Nicholson,Maureen	Board Member (Alternate)	6,650	-
O'Connell,Gwen	Council of Councils	950	-
Pachal,Nathan	Council of Councils	950	-
Patton,Allison	Board Member	15,200	-
Penner,Darrell	Board Member (Alternate)	6,650	-
Pettigrew,Steven	Council of Councils	950	-
Pollock,Glenn	Committee Member	3,325	-
Puchmayr,Charles	Committee Member	2,375	-
Richter,Kimberly	Board Member	15,675	-
Robson,Gordon	Council of Councils	475	-
Ross,Jamie	Board Member	10,450	-
Royer,Zoe	Council of Councils	4,750	-
Simpson,Anena	Council of Councils	950	-
Snell,John	Council of Councils	950	-
Soprovich,William	Committee Member	6,650	-
Stachova,Olga	Committee Member	1,900	-
Steves,Harold	Board Member	20,900	-
Stewart,Kennedy	Board Member	475	-
Stewart,Richard	Board Member	28,888	-
Storteboom,Rudolph	Committee Member	5,700	554
Svendsen,Ryan	Committee Member	5,225	-
Swanson,Jean	Council of Councils	950	-
Tam,Bill	Committee Member	475	-
Thompson,Sharon	Council of Councils	950	-
Towner,Teresa	Committee Member	3,800	-
Trentadue,Mary	Board Member (Alternate)	10,450	-
Trevelyan,Christopher	Board Member (Alternate)	950	-
Vagramov,Robert	Board Member	28,975	-
Valente,Tony	Council of Councils	950	-
van den Broek,Valaria	Committee Member	9,500	-
Vrooman,Tamara	Committee Member	950	-
Walker,Darryl	Board Member	24,225	1,310
Wallace,Rosemary	Board Member (Alternate)	475	-
Wang,James	Board Member (Alternate)	1,425	-
West,Bradley	Board Member	28,888	-

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

SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

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

NAME	POSITION*	TOTAL REMUNERATION	EXPENSES
Weverink,Paul	Board Member (Alternate)	475	-
Wheatley,Scott	Committee Member	2,375	-
Whitmarsh,Blair	Council of Councils	950	-
Wiebe,Michael	Board Member	20,425	4,724
Wilder,Liisa	Council of Councils	475	-
Wilson,Chris	Council of Councils	950	-
Wolfe,Michael	Council of Councils	950	-
Wong,Marcus	Council of Councils	950	-
Wynn-Williams,Andrew	Committee Member	475	-
Yousef,Ahmed	Council of Councils	5,225	-
Zarrillo,Bonita	Council of Councils	1,425	-
TOTAL		\$ 1,370,509	\$ 20,981

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

SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Abdel-Salam,Mohamed	\$ 120,402	\$ 10,073	\$ 1,378
Abhari,Saum	64,195	22,859	740
Abhari,Sorush	65,400	14,346	1,382
Abraham,Thomas	114,293	9,319	487
Abu Bakar,Ari	76,560	8,340	-
Adamoski,David	86,604	4,566	393
Adamson,Jane	126,258	9,171	1,261
Aderneck,Eric	121,537	8,317	1,011
Adey,Maria	115,895	9,154	958
Agecoutay,Brian	86,740	18,144	-
Ainsley,Darryl	164,858	13,148	-
Ajgaonkar,Priya	82,413	4,917	765
Aldaba,Alain	116,973	28,127	1,087
Alexander,Murray	106,933	5,653	143
Algar,Mike	81,240	10,539	-
Ali,Abid	103,645	5,738	799
Alibhai,Nimet	86,604	9,598	-
Allan,Chris	180,624	14,896	2,612
Anderson,Brian	77,396	20,289	24
Anderson,Cory	116,428	28,908	1,288
Anderson,Erik	81,240	10,809	2,855
Andrews,Dave	162,028	9,777	3,076
Anggabrata,Denny	126,057	9,940	1,205
Ansari,Fatima	92,827	7,232	1,635
Anthony,Vanessa	141,611	11,190	839
Apcev,Kristina	78,994	20,584	7,764
Appleton,Jeremy	94,840	14,797	1,044
Aquila,Marco	105,202	8,219	5,713
Arabsky,Jennifer	83,831	6,713	-
Arbab,Rostam	65,447	27,809	2,274
Arbo,Ross	84,886	8,481	1,476
Archer,Gordon	79,809	2,142	142
Arya,Sanjeev	106,933	9,079	154
Asher,Alistair	86,039	14,002	229
Ashford,Graeme	80,352	12,817	3,957
Askarzadeh,Ali	84,224	7,229	7,129
Asuelo,Ryan	92,629	20,556	2,944
Atchison,John	57,875	48,953	199
Atherton,Heather	82,780	3,770	910
Atkinson,Brooke	71,551	6,705	796
Atkinson,Holly	95,183	37,055	2,538
Au,Colleen	76,427	4,112	-
Au-Yeung,Alex	86,604	4,779	192
Aubin,Jean-Philippe	106,933	6,969	582
Aure,Loger	82,477	5,947	781
Babey,Mark	87,080	48,192	174
Backiel,Filip	83,485	9,327	4,274
Backiel,Robert	89,453	9,357	3,597
Bahgat,Ahmed	88,344	6,480	512
Bailey,Tom	92,151	5,092	1,258
Baillie,Diana	79,292	6,760	82

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

(2) Consists of benefits (ie. MSP, dental, health) and one-time payments (ie. banked vacation and retroactive settlements).

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

SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Bains,Udham	114,808	11,832	3,811
Bajkin,Jugoslav	152,786	12,212	1,278
Baker,Marcia	69,782	25,209	396
Baker,Veronica	120,006	11,618	2,208
Bakharia,Adam	98,242	35,479	-
Ballack,Rawle	-	12,364	243
Banjanin,Dejan	126,152	9,987	1,954
Barbosa,Anthony	126,152	9,982	2,140
Baron,Amanda	164,666	13,001	8,567
Baron,Brett	88,042	6,607	2,073
Barratt,James	95,420	7,518	3,025
Barroetavena,Roberto	129,264	7,698	-
Barroga,Maria Luisa	79,649	3,952	279
Barron,Elaine	126,448	15,483	-
Bartley,Lori	76,427	4,677	904
Baruffa,Antonio	90,538	6,844	2,435
Basi,Bob	93,130	25,786	1,249
Basiri,Neshat	100,056	7,718	1,008
Baskalovic,Dragan	126,152	9,972	1,439
Basque,Shelly	98,383	7,946	-
Bates-Frymel,Laurie	121,785	11,039	879
Bator,Brad	116,428	33,613	779
Beairsto,Darren	102,885	11,310	1,173
Beatty,William	78,934	19,312	2,650
Bebek,Mike	84,886	9,422	1,522
Becker,Griffin	84,998	19,960	4,350
Bedrossian,Shant	91,771	16,653	1,130
Beere,Chris	89,194	19,367	1,934
Behzadi,Pouya	80,513	1,849	752
Bejer,Rolando	73,348	8,847	-
Belanger,Francis	69,698	5,760	5,797
Benjamin,Angelo	111,660	24,669	-
Bennet,Mark	78,625	9,095	1,854
Benton,Steve	76,349	8,513	6,102
Bergler,Suzz	85,235	24,827	3,314
Berglund,Mike	103,251	12,990	100
Berka,Caroline	85,809	6,658	1,144
Bernardino,Ernesto	89,453	15,060	487
Bertolini,Giovanni	63,366	12,371	8,830
Berube,Esther	110,851	7,416	1,095
Beukers,Robert	63,555	14,848	397
Beverley,Jessica	237,759	31,732	11,919
Bhat,Achintya	108,588	6,633	451
Bishay,Farida	130,131	10,274	992
Bittante,Diego	88,042	6,601	855
Bjelica,Milica	72,954	4,570	404
Black,Barb	76,427	6,085	-
Blair,Erik	104,006	5,468	1,687
Blendell,Melanie	76,362	19,636	10
Block,Randy	87,438	14,417	2,742
Boak,Maggie	156,677	13,047	1,724

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

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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, 2021

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Bondar, Marla	107,717	5,841	1,118
Bonham, Nancy	103,728	8,158	450
Borsa, Jason	79,912	10,845	228
Boss, Mike	85,944	56,692	908
Botwright, Mark	84,856	42,675	1,001
Boucher, Vincent	125,867	10,126	1,402
Bousmina, Zoheir	126,202	10,072	1,878
Bouthot, Matthew	77,193	25,634	114
Bowe, Dana	87,693	11,778	1,494
Bradley, Don	166,334	13,564	504
Bradley, Rob	126,277	12,802	1,803
Braglewicz, Morgan	84,283	4,267	20
Brar, Paul	151,111	9,891	7,656
Braun Rodriguez, Catherine	89,315	2,933	520
Brett, Tom	89,453	26,134	609
Broughton, Darren	87,080	17,645	423
Brown, Debbie	106,933	5,669	411
Brown, Donna	68,934	10,161	-
Brown, Jo-Ella	87,080	30,014	114
Brown, Kevin	132,149	28,562	2,217
Brown, Scott	94,247	5,049	603
Brozer, Christy	75,620	12,867	-
Brumin, Leon	90,316	4,775	24
Bruno, Tommaso	74,688	6,807	-
Budolig, Robert	74,992	6,803	711
Buholzer, Paul	78,338	19,034	1,326
Bungubung, Renato	107,226	12,581	1,419
Burgess, Scott	69,193	26,276	1,034
Burr, Shane	95,287	25,426	4,557
Burtiak, Darryl	87,865	29,505	637
Burton, Brent	151,616	11,890	1,264
Burton, Tim	100,301	7,940	2,379
Bush, Kelly	116,181	9,130	2,951
Butler, Eileen	87,315	16,404	1,066
Buttner, Boyce	82,223	27,912	1,952
Buxton, Ian	94,290	19,078	2,941
Cabalfin, Nathan	119,859	7,710	3,806
Caculovic, Mathew	96,090	7,634	433
Calder, Ian	64,764	21,356	1,950
Calverley, Dylan	72,185	16,077	2,412
Calvert, Leslie	76,451	7,603	125
Camazzola, Jim	71,353	7,885	1,247
Campbell, Dan	68,504	40,823	887
Campeau, Bruce	83,738	17,975	392
Cantelo, John	74,698	16,669	114
Carabine, Anne	106,933	5,236	-
Carbajales, Nicolas	76,594	13,969	2,313
Carbone, Lorenzo	68,269	66,175	964
Cardinal, Brandon	63,799	13,767	6,273
Carley, Neal	263,664	33,983	1,548
Carlson, Dana	94,247	5,513	525

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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, 2021

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Carmichael,Jeff	165,599	13,063	1,364
Carson,Mike	77,027	18,608	1,433
Carter,Lorn	165,511	17,201	1,192
Castellanos,Victor	98,287	7,964	910
Caufield,Kit	74,366	6,115	784
Ceglarek,Swavik	68,142	13,652	786
Cessford,Graeme	76,277	6,031	649
Chacko,Joseph	126,152	9,982	940
Chan,Alicia	84,781	9,034	1,734
Chan,Bobby	70,734	7,544	234
Chan,Eli	77,669	4,600	-
Chan,Ian	108,306	10,627	1,536
Chan,Jacky	102,427	7,276	2,705
Chan,Justin	80,586	4,526	1,864
Chan,Kenneth	92,629	4,104	-
Chan,Nicole	101,920	5,562	641
Chan,Nigel	92,629	7,435	1,276
Chan,Richard	141,611	11,201	1,067
Chan,Samuel	109,765	6,036	1,285
Chan,Shirley	103,728	5,387	1,376
Chan,Shuh	143,802	11,499	6,188
Chang-Kit,Ronald	83,738	33,338	727
Charlston,Lucas	67,158	18,216	1,283
Chee,Francis	119,118	9,329	3,318
Chen,Gerald	90,637	4,800	143
Cheng,Adrian	105,274	6,787	479
Cheng,Bob	169,175	13,123	1,010
Cheng,Doreen	86,604	4,589	1,076
Cheng,Elizabeth	98,242	15,867	-
Cheng,Shan	126,152	9,982	1,190
Cheng,Winson	126,152	9,982	910
Cheng,Yuk-Sing	165,160	12,961	3,424
Cheong,Tony	179,801	14,161	-
Cheung,Eddie	77,458	3,033	75
Cheung,Raymond	94,715	10,046	799
Chhina,Ravi	259,129	35,487	1,905
Chin,Adeline	126,152	9,986	1,251
Chin,Peter	132,732	10,301	1,594
Chin,Rose	96,024	2,271	2,548
Chin,Tony	84,886	28,141	2,544
Chiu,Gary	95,079	13,761	279
Chiu,Joe	92,859	19,372	2,631
Chiu,Quenton	55,139	26,697	8,466
Chong,Chris	90,316	6,726	129
Chow,Christopher	93,003	13,938	5,038
Chow,Jack	126,152	9,998	2,562
Chow,Larry	149,000	32,081	107
Choy,Harvey	141,611	11,151	3,234
Christensen,Brian	87,654	8,615	229
Christensen,Robert	85,953	6,798	4,963
Chu,Alfred	115,079	6,901	-

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Chu, Jerry	79,769	9,409	-
Chu, Maria Leomerita	76,427	4,140	104
Chung, Ambrose	74,668	5,903	833
Cichon, Lauren	71,548	5,046	-
Ciocan, Emil	94,311	9,044	297
Clark, Alanna	91,675	11,281	-
Clark, Cameron	118,292	8,310	807
Clark, Josephine	107,898	5,668	926
Clark-Jones, Frank	93,146	25,468	613
Clark-Jones, Peter	62,771	29,652	1,087
Clarke, Lisa	76,110	14,118	435
Clarke, Martin	141,611	11,204	951
Clews, Steve	78,455	40,713	631
Coates, Stuart	86,559	26,790	1,737
Cohen, Micah	66,691	40,536	1,099
Cojocariu, Anton	80,562	28,113	1,085
Cole, Britton	98,177	13,785	1,506
Coleman, Larry	72,536	17,779	356
Collins, John	90,316	7,161	525
Connelly, Shawn	93,111	22,069	2,544
Conner, Sheri	129,373	11,218	344
Conti, Aldo	79,912	21,215	220
Cooke, Rod	100,483	25,943	288
Coombes, Michael	90,316	4,875	383
Cordani, Adam	70,449	14,887	5,836
Corrigan, Patrick	111,613	49,593	1,774
Cote, Jennifer	66,880	11,982	2,620
Coughlan, Janaka	92,629	40,681	734
Coulman, Dan	90,124	24,911	1,461
Coulon, Harvey	106,933	5,704	-
Courage, Tyler	67,722	16,067	4,650
Coutinho, Eric	111,685	17,657	8,496
Cowan, Laurel	138,154	10,773	3,658
Creagh, Pat	86,604	16,385	3,782
Crosby, Jennifer	183,114	16,893	2,075
Crosthwait, Rebecca	126,152	9,982	700
Crowle, John	126,152	9,982	1,534
Cruickshank, Craig	79,489	20,947	559
Cruz-Rivera, Angelita	79,769	4,218	57
Csizmadia, Alexander	86,604	16,397	954
Cullen, Vanja	46,474	30,963	303
Cumming, Sheryl	108,647	7,497	1,708
D'Angelo, Rob	189,783	14,505	385
Dandridge, Xenia	93,202	5,103	224
Danis, Sebastien	93,167	8,664	-
Da Silva, Julie	75,443	4,764	-
Da Silva Sympovsky, Thalita	123,138	10,313	854
Daunais, Adam	98,242	30,395	16
Davies, Mike	141,623	10,541	619
Davis, Donna	90,583	7,204	150
Davis, Mackenzie	72,897	5,380	2,823

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Daw,Hanadi	95,205	7,231	165
De Boer,Andrew	168,179	23,868	1,519
De Geest,Kristine	106,933	5,836	1,248
De la Cour,Pierre	86,202	36,313	4,968
De Rose,Enzo	83,738	20,501	1,121
Deacon,Dan	92,225	44,967	702
Dempsey,Deirdre	72,355	5,231	605
Denboer,Bob	94,247	4,984	16
Denton,Gail	83,149	7,903	593
Deo,Mani	182,120	15,917	2,115
Desantis,Lino	66,449	10,531	482
Deuling,Jill	79,769	4,218	1,271
Dezura,Cameron	86,742	16,601	687
Dhatt,Harjinder	90,228	7,315	1,534
Dhillon,Jat	94,153	34,239	5,482
Dhillon,Manjit	86,604	4,588	-
Di Stasio,Tony	74,615	5,569	2,707
Diaz Ng,Albert	76,382	39,799	1,115
Dineen,Chris	91,384	17,102	855
Dion,Carly	115,804	9,195	-
Diotte,JL	94,247	12,662	765
Djapo,Mersid	63,029	14,385	57
Do,Matt	79,539	11,781	655
Dobrovolny,Jerry	383,624	42,027	6,068
Doerksen,Geoff	106,933	8,630	434
Doi,Andrew	106,933	5,653	965
Dolemeyer,Frank	116,721	29,196	686
Donaghy,Steve	98,831	8,858	531
Dong,Cathy	119,493	9,369	2,842
Dong,Tara	98,831	7,849	199
Doughty,Rob	126,668	10,022	117
Dove,Franklin	87,654	13,381	677
Downey,Bryce	71,181	18,452	470
Draghici,Emilian	84,886	34,087	4,975
Dragon,Willyam	142,369	24,854	1,290
Dreger,Clayton	94,576	39,509	1,680
Duarte,Romeo	77,061	7,674	-
Ducey,Mike	151,478	12,780	-
Duffield,Richard	87,346	11,857	4,181
Dugaro,Julia	103,225	5,366	2,338
Dunbar,Brent	83,738	9,201	778
Dunkley,Dave	126,152	7,915	1,334
Durkin,Tamara	83,011	6,568	1,818
Durrant,Christopher	88,042	19,179	515
Duso,Lucy	121,343	6,484	528
Duvall,Bill	194,834	17,515	4,080
Dwyer,Marty	131,817	10,296	2,878
Dybwad,Matthew	137,423	10,789	1,520
Dykman,Dan	121,203	9,867	1,771
Easton,Joe	76,186	14,009	55
Eastwood,Bill	102,886	6,347	-

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Ebinesan,Joshua	107,764	17,701	66
Edalat,Farnaz	110,405	8,713	1,235
Eely,Ted	63,555	13,820	144
Eisenkraft,Nicolas	87,761	16,407	717
Eldridge,Jordan	45,845	30,002	28
Elliott,Ken	84,880	10,739	-
Elliott,Lea	89,007	4,380	885
Ellis,Sean	76,339	13,602	574
Eloff,Leonard	93,697	13,416	295
Emmert,Jason	125,475	10,475	1,152
Eng,Raymond	142,724	11,209	1,525
Eng,Sam	80,562	3,247	-
Engelstad,Brock	96,076	17,599	-
England,Karin	104,007	6,333	5,988
Enns,Ronald	97,263	15,277	1,747
Enns,Thomas	90,316	5,750	143
Enquist,Luis	84,045	6,501	405
Erickson,Brian	97,992	25,899	373
Erickson,Dustin	112,584	8,829	2,942
Esguerra,David	86,085	31,202	-
Esguerra,Glen	83,149	4,396	55
Espinosa,Daisy	81,667	3,681	159
Esplen,Chad	72,182	15,718	191
Estrada,Ariel	126,535	10,059	2,148
Etches,Kris	98,242	7,340	1,275
Evanetz,Sarah	94,198	7,323	320
Fairbairn,Bob	83,738	6,819	-
Fallahi,Maryam	105,188	6,311	1,383
Fang,Andy	86,604	13,223	143
Fanzone,Paul	79,247	12,719	401
Farinelli,Zeno	126,152	10,043	1,579
Farkas,Rita	73,582	2,431	525
Farr,Jennifer	115,857	9,045	2,376
Faucher,Marc	81,711	11,008	2,474
Fehr,Callum	75,995	5,555	2,116
Felicella,Nick	83,332	8,694	295
Feng,Philip	102,406	13,085	2,758
Fereidouni,Reza	92,437	36,734	825
Ferguson,Dave	90,316	9,145	648
Ferland,Guillaume	77,763	57,033	3,686
Fernandes,Maricor	78,783	6,283	1,591
Fernie,Michele	86,604	4,530	775
Fiehn,Aaron	77,716	15,736	4,428
Fiehn,Chuck	85,723	23,341	1,059
Filush,Jake	81,939	11,029	394
Fitzpatrick,Jeffrey	153,981	12,211	9,719
Fitzpatrick,Jess	86,432	5,624	1,934
Flaks,David	197,999	24,249	1,931
Flesher,Scott	72,178	3,063	25
Folkard,Eric	69,837	24,953	1,303
Fong,Kimberly	80,415	14,094	1,452

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Ford,Bruce	94,247	8,351	418
Ford,Graham	90,540	31,506	380
Ford,Laurie	128,076	10,188	680
Forscutt,Jennifer	111,862	22,596	2,624
Forsyth,Scott	153,216	12,178	2,239
Foster,Chris	93,978	30,384	2,039
Fought,Rob	153,216	13,368	96
Fountain,Tanner	71,287	18,804	3,971
Fournier,Colleen	119,161	9,507	860
Francis,Bernard	69,685	6,260	-
Franken,Alisa	97,885	8,802	1,080
Fraser,Heather	85,189	23,092	1,571
Fraser,Paul	87,865	29,660	306
Freeman,Gregory	77,308	2,157	-
Friedrich,George	126,152	10,100	1,163
Friesen,Courtney	83,814	10,458	3,130
Frymel,Bart	90,316	5,929	24
Fuhrmann,Marlene	86,223	11,823	807
Fulton,Terry	118,304	9,156	1,641
Gaffud,Jerico	91,771	8,430	-
Gale,Evan	79,840	11,037	1,940
Gali,John	90,612	29,279	856
Gallilee,Rick	198,094	15,687	4,264
Galloway,Sean	166,776	12,077	975
Gamal El-Dean,Deyab	126,152	9,976	1,940
Gant,Murray	168,849	13,143	1,010
Garie,Noedup	82,407	7,953	573
Gasparro,George	102,406	11,777	1,176
Gastaldello,Catherine	76,427	4,488	56
Gatto,Nicole	76,675	3,989	877
Gauci,Joanne	121,343	6,404	525
Gaythorpe,Shane	70,976	28,280	1,753
Gee,Jennifer	76,427	4,057	-
Geeson,Graeme	78,568	32,884	1,088
Gehrer,Chris	92,622	54,506	1,528
Geil,Dan	126,420	10,111	1,907
Gellard,Joe	72,304	20,688	3,121
Genier,Max	81,581	44,759	2,814
Gentile,Gerry	81,240	15,551	1,105
Gentner,Ryan	89,449	4,709	-
Gerath,Guy	88,826	27,579	942
Gerryts,Megan	104,710	9,079	1,879
Gervais,Adam	88,614	11,172	1,325
Gheseger,Tania	98,242	5,195	6,825
Gibb,Allan	146,520	6,128	599
Gibson,Graeme	84,886	17,885	395
Giesbrecht,Paul	139,230	46,843	1,680
Gill Klair,Jag	131,306	24,248	4,561
Gill,Balroop	76,427	4,041	-
Gill,Jotty	98,418	25,519	-
Gill,Nancy	99,189	7,866	862

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Gilles,Bill	117,447	22,609	433
Gilroy,Devin	69,361	10,757	62
Girard,Kaylee	66,930	19,446	5,282
Gjerdalen,Luke	71,351	11,437	5,097
Glasgow,Cameron	87,654	27,362	711
Glass,Jennifer	126,152	9,982	588
Gleig,Derek	90,124	38,949	450
Glier,Monica	76,427	4,041	-
Glover,Michael	87,210	18,571	2,048
Gogel,Andy	77,052	12,779	1,807
Goh,Vila	120,416	9,422	1,329
Gomez-Garcia,Jose	111,467	20,897	-
Gonzalez,Ian	68,566	8,011	5,816
Goossens,Jason	87,058	10,251	1,403
Gothard,Matthew	124,538	11,457	1,072
Gow,Doug	87,822	4,141	188
Graham,Nela	131,716	27,514	1,945
Grant,Mielle	74,142	5,643	334
Gray,Lori	84,886	17,321	2,516
Green,Matthew	137,939	49,675	929
Greensill,Michael	70,625	55,791	580
Greenwood,Seann	68,536	9,253	734
Greer,Terry	67,524	9,536	199
Gregonia,Theresa	165,317	13,764	109
Greven,Ron	77,544	14,197	24
Grewal,Nick	95,102	10,166	3,572
Grewal,Ravi	132,691	11,891	1,067
Griffith,Lionel	79,008	31,462	1,387
Griffiths,Jacquie	196,775	28,443	6,844
Griffiths,Victor	91,771	6,856	789
Grill,Aaron	128,828	10,098	1,530
Gu,Li	142,616	11,244	1,060
Guiron,Warren	87,227	8,215	229
Guldemet,John	87,654	17,452	2,017
Guo,Tom	83,688	23,001	1,002
Ha,Bonnie	89,759	4,680	473
Hagens,Pete	79,330	8,523	-
Hahn,Tracy	101,835	8,101	28
Hair,Peter	114,937	21,494	2,939
Haliuk,Braeden	72,357	4,708	1,979
Halychuk,Paul	74,434	3,907	-
Hamza,Danny	93,003	24,809	1,201
Hanna,Dawn	79,769	4,218	1,247
Hansen,Angela	101,539	20,422	625
Harder,Susana	126,152	10,017	1,655
Haricombe,Jade	87,815	14,592	766
Haricombe,Lionel	87,654	12,370	448
Harmeson,Matt	86,914	13,842	1,248
Harms,Herman	89,915	15,772	2,222
Harris,Ed	97,625	14,925	1,391
Harris,Leanne	80,313	4,107	5,864

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Harrison,Stephanie	124,717	9,939	2,389
Hart,Catherine	86,032	7,664	3,700
Hart,Dennis	75,859	6,682	1,974
Hartley,Davis	66,649	16,761	1,761
Hartley,Elizabeth	94,247	5,802	1,230
Hatfull,Rod	71,690	7,216	174
Haughian,Paul	92,613	12,281	126
Haveman,Peter	73,348	3,879	-
Haw,Kevin	102,406	11,687	1,719
Hawkins,Curtis	63,087	18,338	1,126
Hayes,Jessica	104,883	7,155	3,022
Hayton,Scott	124,631	20,320	3,129
Hazell,Shaun	76,500	17,570	1,783
Hebner,Gail	153,493	12,177	-
Heidarian,Arezoo	126,152	10,257	7,587
Hemmati,Ehsan	85,234	5,662	2,021
Henderson,Paul	259,622	33,922	2,991
Heney,Jess	78,910	12,219	198
Herr,Alysia	78,579	6,058	-
Hewitt,Mike	89,700	8,583	5,178
Hickling,Charlene	96,515	5,128	-
Hicks,Robert	64,458	(9,925)	475
Hightower,Carrie	86,604	4,572	327
Hilkewich,Alison	78,783	6,283	-
Hilland,Stuart	74,848	4,783	885
Hingley,Jason	176,496	13,689	3,515
Hirvi Mayne,Maari	126,662	10,256	965
Ho,Alfred	129,519	12,487	126
Ho,Allen	91,771	11,830	410
Ho,Brandon	126,396	9,991	1,994
Ho,Chau	86,749	25,872	-
Ho,Florence	131,986	10,733	1,041
Ho,Hilda	94,037	5,699	856
Ho,John	93,848	6,268	1,752
Ho,Kate	99,494	8,527	1,658
Ho,Kimberly	101,286	8,427	2,577
Hockey,Jim	93,003	7,266	4,755
Hodzic,Mediha	90,077	28,415	2,076
Hoffman,Dave	129,954	37,185	252
Hogg,Erin	88,112	2,814	56
Holdenried,Ulli	85,523	36,416	1,490
Holm,Nathan	89,453	24,415	7,013
Holman,Jessica	86,604	4,582	576
Holt,Glenn	93,108	16,535	3,222
Holton,Janet	116,500	22,229	6,132
Hoonjan,Raj	126,415	10,982	1,176
Hoskins,Kelly	79,769	4,291	377
Hoverty,Colin	85,329	3,769	2,106
Howard,Kyle	63,262	11,927	2,666
Howard,Robert	71,042	5,222	667
Howe,Kyle	98,242	10,900	-

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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, 2021

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Howell,John	76,362	12,140	-
Hrgovic,Amanda	105,547	6,040	1,458
Hrubizna,Jason	90,316	4,775	143
Huang,Gerry	126,152	9,973	1,486
Huang,Karen	76,489	9,377	167
Huber,Frank	170,963	15,190	997
Hudska,Monika	87,394	14,565	2,024
Hughes,Michael	141,290	25,899	1,358
Hughes,Mike	86,604	4,703	1,101
Hui,Kenneth	147,789	11,631	1,182
Hui,Terry	157,204	31,927	1,087
Hulme,Mark	76,427	4,036	962
Hume,Jade	163,649	13,329	891
Hundle,Nav	75,104	2,799	-
Hung,Stacey	83,793	6,466	3,581
Hung,Wayne	110,366	17,290	759
Hunt,Andrew	141,623	38,247	636
Hunt,Janelle	110,952	8,376	1,426
Hunte,Carlos	128,941	12,963	1,533
Huskisson,Kevin	76,362	11,891	1,188
Hustwait,Mark	97,549	10,087	-
Hutchins,Peter	107,558	8,656	1,141
Hynes,Shaunna	86,888	13,199	617
Hystad,Graeme	83,340	4,287	2,632
Inglis,Gordon	153,216	15,485	145
Iosub,Catalin	91,771	20,698	9,703
Irimia,Andreea	117,320	7,479	2,183
Irimia,Tatiana	126,152	9,984	1,757
Islam,Shafiqul	126,152	9,982	1,131
Israel,Sue	99,085	7,871	-
Iulianella,Chris	76,978	8,559	732
Jacinto,Jason	71,491	4,338	2,373
Jackman,Thomas	78,372	12,670	1,098
Jackson,Bob	87,080	14,032	-
Jacques,Lisa	116,866	21,493	4,093
Jadrijevic,Renato	128,622	20,003	1,788
Jamieson,Nathan	127,051	10,085	1,622
Jang,Colin	76,427	8,520	-
Jang,Gary	73,503	3,914	24
Jang,Jason	86,604	6,237	187
Jankovic,Lidija	82,595	4,224	109
Japson,Marlon	79,499	23,314	570
Jarvis,Janice	99,421	5,260	2,075
Jelenici,Flori	119,898	8,849	677
Jeliazkova,Diana	88,910	4,002	-
Jenkinson,Dan	79,462	10,329	741
Jenkinson,Kris	86,762	43,375	1,054
Jennejohn,Derek	141,772	11,202	846
Jensen,Allen	110,246	8,560	2,845
Jensen,Blake	68,402	16,278	405
Jeon,Won	85,654	31,909	1,836

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Jeon,Yohan	93,889	7,706	2,179
Jew,Brandon	100,516	5,350	167
Ji,Tony	126,152	9,982	2,510
Jivraj,Tameeza	134,923	11,335	558
Johal,Sonny	94,575	4,944	2,522
Johnson,Samuel	79,239	9,474	2,090
Joiya,Rajiv	128,076	10,194	667
Jokic,Mike	126,351	9,980	1,275
Jones,Ken	64,005	16,006	9,269
Jones,Michelle	89,773	4,777	624
Jordan,Aj	111,554	16,547	-
Jordan,Faye	92,004	6,934	24
Jung,Don	93,003	19,541	685
Jutric,Branislav	129,450	10,308	1,372
Kadota,Paul	153,795	12,068	1,837
Kailley,Sonu	143,398	11,364	375
Kan,Siak	87,654	3,863	-
Kang,Jasmit	63,408	14,548	1,505
Kardooni,Masoud	87,512	10,261	224
Karn,Katie	101,557	5,611	719
Karpinski,Al	88,158	25,765	1,120
Kassam,Amin	168,952	14,159	1,087
Keeney,Dave	72,468	9,883	734
Kelder,Brandon	85,428	46,389	372
Kelder,Mike	81,240	1,537	-
Kelly,Quinn	85,482	35,688	102
Kemp,Rob	81,345	8,746	288
Kennedy,Al	87,565	26,821	1,677
Kennedy,Marcus	87,866	7,704	60
Kerin,Brian	85,592	6,635	1,089
Khanna,Uma	79,769	4,155	783
Khun-Khun,Manny	65,984	36,119	1,530
Kim,Brian	104,738	8,385	1,371
Kim,Tae	88,042	27,587	1,598
Kimble,Willard	90,344	11,443	825
Kimmel,Chris	81,827	4,366	2,183
King,James	89,951	20,395	4,531
Kingdon,Michele	98,831	7,873	-
Kingma,Kevin	67,866	40,499	1,665
Kirchen,Krystal	122,403	16,383	1,527
Kirkpatrick,Brent	141,810	11,234	1,372
Kishore,Eileen	77,573	6,182	1,216
Kitchen,Tess	70,419	15,463	1,360
Klick,Dennis	86,604	14,483	4,134
Knape,Theron	141,623	20,202	133
Knapp,Brandon	83,274	6,881	581
Knaupp,Janis	103,832	12,109	202
Knezevic-Stevanovic,Andjela	179,933	14,268	1,933
Ko,Collin	78,261	40,312	8,874
Kohan,Rozita	126,152	9,982	1,520
Kohl,Paul	194,535	15,673	873

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Kolewe,Alex	75,249	6,061	100
Kolomyeychuk,Olha	86,604	9,978	555
Kong,Brandon	67,412	9,065	328
Kopp,Doug	128,410	15,005	-
Kosiance,Brad	91,218	18,906	546
Kovacevik,Mike	91,771	11,782	380
Kovacevik,Natasha	83,605	11,122	81
Kovacik,Mark	76,427	4,341	440
Kozier,Fred	94,932	5,344	683
Koziki,Tyler	82,389	8,742	7,240
Kozljan,Ivan	87,729	12,293	-
Krahn,Daniel	76,150	18,966	267
Kramer,Nancy	65,000	16,372	2,720
Krickemeyer,Lina	89,500	8,794	24
Kristensen,Don	93,239	16,253	983
Kronstal,Elizabeth	90,976	25,081	2,249
Kuczma,Joseph	89,453	31,864	4,044
Kurenov,Cassandra	130,459	23,389	1,418
Kusmu,Yonas	68,861	15,146	5,127
Kwan,Kristy	153,216	16,322	2,231
Kylmala,Kari	90,124	32,322	349
Kylmala,Senja	124,225	32,227	2,990
LaBreche,Marcel	116,866	18,011	661
Lacey,Lauren	88,225	29,628	1,984
Lachambre,Lucas	67,974	14,557	3,771
Lacoste,Peter	88,668	13,895	576
Laird,Cam	116,318	17,733	2,810
Laliberte,Michel	115,261	10,003	247
Lam,Fong	93,991	8,013	560
Lam,Heidi	93,482	4,851	8
Lam,Kitty	85,172	4,571	1,162
Lam,Paul	84,109	11,180	1,538
Lam,Paul	116,439	20,307	-
Lam,Whitney	94,247	5,312	1,444
Lan,Yao-Hung	126,152	9,989	1,300
Landry,Lynn	142,051	11,307	1,482
Lang,Mark	86,292	43,221	1,272
Langeloo,Annika	82,704	4,047	19
Langeloo,Tyler	117,247	22,801	210
Lanz,Ann Marie	83,831	6,604	149
Larkin,Keith	86,997	31,905	1,847
Laskowski,Sebastian	69,078	27,758	1,068
Lau,Carmen	90,316	4,704	-
Lau,Kent	77,562	4,807	1,350
Law,Brennan	66,741	38,160	198
Lawrance,Peter	76,427	7,229	1,372
Lawson,Jean	111,225	6,867	30
Layne,Deion	67,636	14,747	1,075
Lazzano,Joe	63,351	16,590	1,408
Le Noble,Josh	85,011	25,995	1,565
Le Penven,Gaelle	128,570	10,069	1,234

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Le,Johnny	76,088	6,036	71
Leavers,David	148,746	11,798	656
Leclair,Jules	98,242	4,884	-
Lee,Ann	85,361	12,727	3,492
Lee,Darren	118,434	7,407	1,430
Lee,Jeremy	74,913	3,881	64
Lee,Ken	16,115	94,787	-
Lee,Sarah	106,340	25,172	1,660
Lee,Sue	72,261	3,724	104
Lee,Vanessa	76,427	4,592	766
Legault,Sue	85,506	30,926	961
Lenardon,Vincent	110,973	25,622	1,326
Lenning,Dan	129,972	10,753	211
Leong,Loke	92,629	19,900	224
Lepore,Alfredo	77,558	27,647	4,485
Lepore,Pete	75,202	55,820	890
Leroux,Jason	76,254	19,429	191
Leroux,Rhea	68,536	7,286	174
Leslie,Gary	79,946	11,280	-
Letcher,Amanda	91,572	12,014	11
Leung,Betty	83,149	4,395	152
Leung,Mabel	130,069	10,736	1,725
Leung,Michelle	94,247	5,404	343
Leung,Percy	86,604	4,579	24
Leung,Tony	80,587	5,696	1,248
Lewis,Warren	90,123	15,839	346
Li,Alan	126,152	9,982	450
Li,Vanessa	84,054	10,040	360
Li,Wen	110,547	9,039	3,783
Li,William	67,494	31,463	1,357
Lin,Echo	126,152	9,832	1,135
Lindenbach,Bettina	78,783	6,283	216
Lindner,John	106,933	6,326	-
Lindsay,Amil	126,152	18,547	2,198
Lindsay,Celine	79,284	26,784	528
Lindsay,Shelley	119,744	12,551	817
Ling,Andrew	132,281	10,232	450
Lip,Alfred	119,572	9,565	1,468
Litt,Paul	137,731	10,643	1,506
Liu,Douglas	102,406	8,033	1,753
Liu,Joan	129,948	10,781	1,699
Liu-Pope,Jacqueline	120,419	9,156	1,238
Lo,Anthony	87,696	5,035	147
Lo,Benson	123,515	9,775	1,487
Lo,Maria	93,085	6,987	2,280
Lo,Tina	97,472	3,474	1,303
Logan,Kurt	92,648	11,212	877
Longson,John	71,261	48,061	387
Lopez,Larina	165,473	13,060	1,921
Louie,Alvin	76,427	5,295	132
Louie,Angela	114,879	7,802	1,479

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Louie, Terry	126,277	10,012	1,378
Lovell, Jeffrey	153,512	12,134	1,506
Lovell, Ken	74,688	16,764	114
Low, Mona	102,406	5,875	4,282
Lowe, Jason	69,357	9,753	422
Luccock, Dylan	86,604	13,679	84
Ludeman, Megan	78,021	6,141	-
Luft, Candace	119,730	9,537	940
Lui, Gordon	165,323	13,981	2,551
Luk, Brian	78,783	7,140	1,826
Luongo, Ralph	141,750	26,272	1,897
Lupien, Cam	83,339	15,547	1,175
Lynch, Adrian	102,808	8,641	1,225
Lytwyn, Ben	91,754	8,407	1,099
Ma, Meng	73,348	4,932	141
MacArthur, Rob	131,037	10,284	2,190
MacConnell, Mark	57,434	24,651	928
MacDonald, Brad	80,994	27,017	198
MacDonald, Tom	89,495	45,096	667
MacLean, Maria	70,654	6,905	621
MacLeod, Ian	82,321	13,411	849
MacPherson, Kevin	63,555	13,992	397
Mackay, Ted	87,865	42,073	1,325
Macomber, Ken	87,951	5,757	427
Madsen, Perry	153,649	19,444	608
Mah, Silvana	72,734	4,191	697
Mah, Sue	81,574	7,696	174
Mah, Wayne	106,933	11,879	1,399
Mahdavi, Mohammad	148,713	11,745	1,880
Mahdi, Ammar	99,191	4,949	1,861
Mahmood, Saleem	126,152	34,800	2,345
Mair, Koszima	123,241	9,665	993
Maloku, Tahir	145,001	27,206	403
Mangat, Amy	121,437	9,577	1,748
Manning, Ian	142,262	36,897	3,094
Manzer, Deanne	97,642	5,075	560
Marc, Marie-Liesse	196,775	13,033	723
Marchand, Rick	141,623	41,685	31
Marchioni, John	97,549	30,288	1,502
Marcos, Natalia	93,003	5,389	148
Marin, Emilian	91,306	37,464	1,509
Markovic-Mirovic, Natasha	86,604	10,362	334
Marr, Andrew	181,224	13,950	1,031
Marsh, Alex	80,781	39,843	483
Marsh, Houston	86,765	4,609	2,282
Marshall, Lance	86,013	11,902	2,335
Marshall, Peter	82,984	23,416	50
Martin, Brian	91,776	34,884	1,528
Martin, Cliff	75,971	46,232	4,469
Martin, Kelly	85,801	35,435	934
Martin, Olivier	70,665	10,318	2,903

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Martinovic,Nick	89,453	16,209	158
Masoom,Shaheli	126,152	10,007	1,243
Masse,Ken	130,206	10,124	1,258
Matharu,Karanpreet	75,861	5,533	1,743
Maung,Todd	86,824	36,242	797
Maximuk,Greg	116,318	9,954	775
Mayers,Mike	153,758	29,151	57
Mayo,Erin	87,865	14,296	1,201
Mazur,Jadwiga	83,149	5,033	190
Mbugua,Charles	59,036	18,042	96
McAllister,David	79,254	37,509	603
McAuley,Chris	88,924	4,622	607
McBeath,Suzanne	92,391	5,099	285
McBeth,Kyle	122,178	55,205	604
McClelland,Alex	82,984	3,222	6,538
McComb,Tom	116,898	16,411	5,865
McCormick,Martin	87,654	6,276	229
McCorquodale,Rob	58,347	30,765	2,046
McCuaig,Amanda	161,093	10,659	4,977
McDonald,Brian	82,984	12,438	1,867
McGillivray,Deanna	74,751	9,259	1,077
McGillivray,Grant	102,406	8,527	-
McKague,Dave	103,290	11,838	1,666
McLaughlin,Sean	95,673	10,186	2,033
McLean,Colin	95,666	27,179	1,851
McLean,Steve	97,701	22,760	890
McLellan,Sean	72,319	29,460	208
McMahon,John	141,818	11,273	1,266
McMann,Brad	93,003	22,563	319
McMaster,Tanya	83,831	6,683	317
McMichael,Mitch	83,738	3,744	102
McNeil,Scott	73,734	27,344	741
McNell,Heather	228,689	38,977	24
McPherson,Janet	79,769	4,218	-
McQuillan,Dan	98,071	9,033	1,025
Meawad,Hossam	92,145	3,894	244
Medeiros,Jesse	88,017	8,808	1,129
Melanson,Joel	165,687	13,135	817
Meldrum,Colin	187,243	15,824	1,084
Mercado,Ralph	98,917	7,565	1,462
Mercer,Sean	76,786	5,232	1,725
Merkens,Markus	98,242	5,196	3,653
Merry,Cal	141,611	11,537	1,314
Messer,Aaron	85,506	6,663	1,168
Messere,Tony	85,705	37,858	3,003
Meyer,Bill	125,674	7,491	940
Meyer,Craig	89,720	21,057	1,183
Meynert,Franz	9,906	80,183	460
Michaelson,Jason	74,469	11,363	2,008
Micsoniu,Rodica	129,264	11,025	-
Mijares,Mike	76,427	9,419	4,789

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Miller, Kyle	91,990	19,834	8,371
Miller, Nick	90,454	21,398	796
Miller, Robin	126,898	9,996	1,087
Mills, Richard	86,914	15,124	468
Milobar, Eldeen	102,762	4,776	-
Minato, Renato	61,552	19,673	64
Miranda, Vernon	157,145	8,093	3,672
Mita, Phil	126,642	10,030	2,061
Mitchell, Bill	87,840	9,619	2,243
Miyashita, Lotus	82,932	4,188	65
Moar, Kelvin	98,001	27,193	7,745
Mochula, Paul	73,518	6,371	-
Mojak, Darrel	84,886	19,510	1,404
Molesworth, Brent	74,688	18,950	450
Momen, Zahra	91,853	8,391	210
Monkman, Robin	68,478	6,854	1,238
Montgomery, Jesse	153,561	23,381	1,019
Mooney, Bob	110,518	7,403	1,464
Morash, Steve	86,604	4,582	332
Morberg, Joey	87,654	4,604	2,904
Morrison, Shanda	70,107	9,049	1,627
Mortazavi, Farshad	128,590	10,130	1,036
Morton, Gary	4,420	150,784	99
Moulder, Roy	179,769	14,199	1,292
Moulds, Steve	97,549	13,132	401
Mueckel, Trevor	88,331	5,959	3,365
Mui, Gary	127,886	11,864	636
Mulzet, Debbie	89,063	4,933	-
Mundi, Jasdip	89,277	15,106	538
Musana, Redgenald	126,326	10,064	910
Mushtuk, Jason	94,247	11,107	1,820
Mynott, Lydia	100,678	5,240	1,110
Nair, Trina	107,038	6,950	143
Najafi, Nima	100,294	5,922	1,058
Nakashima, Lynda	82,797	5,672	19
Navratil, Peter	259,622	33,263	1,658
Nawaz, Amer	129,706	10,091	935
Neale, Mike	81,240	19,218	4,271
Nees, Bronson	61,752	13,828	6,005
Nees, Roy	81,240	23,475	470
Nelms, Cheryl	258,737	33,759	361
Nelson, Tom	96,487	4,482	-
Nesci, Chris	129,509	11,099	-
Neuhaus, Stefan	87,865	27,658	1,182
Neumann, Healina	94,247	15,878	2,169
Neville, Glen	110,758	26,919	1,132
Newman, Tim	82,540	4,422	510
Ng, Candace	90,316	4,775	493
Ngan, Rita	83,149	6,427	143
Ngo, Vong	79,946	14,651	-
Nguyen, Jim	126,067	12,355	2,202

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

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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, 2021

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Nguyen,Sandra	69,786	5,780	183
Nguyen,Steve	126,301	9,979	1,985
Nic Lochlainn,Ana	75,781	4,274	1,591
Nichol,Edward	92,245	5,397	654
Nichols,George	116,451	26,649	886
Nickel,Adam	66,026	13,807	1,392
Nicol,Robert	78,411	13,369	174
Nicolaichuk,John	68,667	13,187	773
Nicolls,Carol	98,242	5,186	-
Nieh,Rudolph	126,938	9,481	1,673
Nielsen,Tristan	89,738	27,346	4,085
Niewiero,Art	92,286	16,753	2,431
Nishimura,Ron	126,152	24,012	1,175
Nolan,Ken	69,808	11,906	198
Northam,Brian	76,302	13,036	224
Norton,Tyler	78,007	14,137	-
O'Connell,Meghan	72,265	3,750	415
O'Hanlon,Tommy	78,979	5,430	1,176
O'Hara,Judy	81,793	6,520	4,815
O'Neill,Bruce	115,310	10,669	-
O'Sullivan,Aine	69,526	6,618	5,240
Oberson,Graham	65,248	14,194	-
Obrknezev,Boris	126,445	13,097	1,158
Obwaha,Osvaldo	84,886	25,575	3,450
Odenbach,Duane	125,964	9,962	1,936
Ogilvie,Fergus	92,562	16,983	384
Okano,Pat	75,819	14,744	-
Okumura,Ben	77,945	13,238	-
Olafson,Shawn	77,667	7,871	470
Oljaca,Goran	197,624	16,668	1,384
Oljaca,Tamara	84,886	10,270	3,035
Onate,Cesar	126,152	10,040	1,491
Onyejekwe,Cindy	89,759	4,299	24
Orr,Darren	97,549	21,886	961
Otomo,Koji	91,506	6,142	1,140
Ozmen,Adam	78,458	23,148	371
Pachcinski,Marcin	153,478	12,283	763
Palmeri,Ben	91,218	16,621	86
Pandke,Eddie	77,281	6,931	2,405
Park,Mary	76,477	4,043	-
Parkinson,Scott	48,334	28,045	7,376
Parmar,Deepak	72,522	14,714	-
Parr,Talia	83,831	6,658	1,377
Patrick,Graeme	73,206	13,656	450
Pavan,Bruno	84,886	20,881	3,670
Pavitt,Kevin	85,872	30,188	2,446
Pawelec,Ania	104,040	8,077	2,104
Payne,Christine	73,348	4,729	104
Pearce,Tom	106,804	5,923	999
Pearson,Jeff	93,003	30,263	633
Pelech,Sharon	116,683	36,827	3,943

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Pellegrino, Briana	104,858	12,456	1,112
Pellow, Scott	141,611	11,240	490
Pendl, Sylvia	98,242	5,585	1,218
Perko, Veronika	70,854	5,450	78
Petersen, Doug	144,539	12,025	1,144
Petersen, Mik	87,654	15,549	1,387
Petrov, Ivo	72,892	50,625	2,981
Phan, Wayne	93,074	9,285	1,448
Phillips, Taylor	71,694	14,256	2,580
Piombini, Marino	141,272	11,239	671
Pitre, Marcel	165,160	11,974	1,601
Pitts, Lucas	173,433	30,757	4,580
Plagnol, Chris	178,978	14,427	1,074
Plavetic, Marie	69,043	12,574	981
Plotkin, Jeremy	116,725	9,262	533
Podikov, Emil	74,327	52,276	1,228
Polkinghorne, Andrew	77,188	17,536	976
Pon, Chuck	91,453	36,503	-
Pont, Andrea	65,801	9,341	-
Postulka, Michelle	114,549	21,110	823
Potter, Geoff	110,277	8,871	-
Potter, Leonard	90,037	43,642	1,812
Prazeres, Silvio	78,577	43,641	319
Preston, Kathy	150,026	12,054	808
Procopation, Matt	107,554	33,130	7,906
Ptak, Les	143,145	11,469	1,757
Puerta, Francisco	63,954	14,267	1,367
Purohit, Prashant	93,167	16,643	1,627
Purvis, Earl	70,431	7,935	1,424
Pyne, Karen	98,242	5,183	2,641
Qian, Mark	127,016	10,030	595
Quan, Roger	179,801	14,186	572
Rae, Kaylan	86,204	23,525	2,106
Raetek, Rane	111,201	9,202	3,401
Raincock, Grant	85,420	13,786	846
Rama, Nichole	71,133	4,718	3,177
Ramage, Andrew	87,080	35,349	1,228
Ramusovic, Naser	51,523	35,573	4,616
Randhawa, Jivan	94,247	11,507	1,184
Ranu, Jaswant	133,060	10,423	3,099
Ratajczak, Marek	133,837	7,623	1,910
Rear, Dean	259,130	35,135	2,527
Redmond, Eric	121,123	30,449	910
Redpath, Mike	198,451	15,566	8,075
Reichel, John	101,623	5,291	1,459
Reid, Ken	130,062	13,754	-
Reil, Dean	150,867	51,871	1,675
Reilly, Jason	87,080	47,071	319
Reitmayer, Niki	99,926	6,403	2,664
Rendall, Kirstie	105,198	17,118	925
Reniers, Paul	78,183	3,844	33

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Rennie, Erin	120,401	6,314	1,704
Reynolds, Conor	153,518	12,108	665
Reynolds, Rich	82,267	9,969	174
Ricci, Mary	110,800	8,784	1,251
Rich, Justin	142,046	16,587	2,494
Richards, Jordan	63,341	12,722	1,661
Richardsen, Ross	131,365	17,124	8,894
Richardson, Amanda	124,126	22,643	212
Richardson, John	91,177	7,059	543
Rikley, Kevin	88,424	8,421	1,199
Ritchie, Tanya	76,340	20,144	3,135
Ritzman, Shellee	121,696	8,514	702
Robb, Carrie	78,945	17,334	694
Robb, Ray	169,522	15,050	-
Roberge, Daniel	196,775	12,295	1,239
Roberge, Kevin	82,366	7,399	2,367
Roberts, Guy	126,152	9,984	990
Robinson, Ron	81,147	13,783	395
Rochon, Aaron	62,246	14,482	-
Rodrigues, Jason	76,382	7,945	464
Roetman, Derek	77,078	23,864	314
Rogan, Conor	70,888	14,244	2,428
Rogers, Trevor	83,034	7,613	85
Rollins, Leigh	123,658	9,690	2,460
Rose, Ian	78,839	21,758	1,088
Ross, Dawn	94,247	6,231	2,664
Ross, Kathleen	64,162	11,211	211
Roth, Bob	83,386	13,110	386
Roth, Mike	127,907	21,335	474
Rotin, Jeff	79,790	4,219	216
Roud, John	81,240	25,253	470
Rowan, Ann	153,216	9,613	-
Ruf, Mark	73,302	5,063	422
Rutherford, Susan	164,318	13,007	3,662
Ryznar, Gord	64,943	12,844	789
Sabatini, Linda	153,216	15,265	3,355
Sadleir, Tom	139,637	10,902	-
Safaei, Sahar	74,058	2,808	393
Sahota, Sabrina	76,920	6,419	-
Sakata, Trina	79,769	4,224	223
Sami, Yeera	75,004	2,302	-
Samis, Kim	9,804	128,522	-
Sandhu, Harman	82,892	6,458	138
Sandhu, Kash	86,816	41,913	1,047
Sandhu, Shubhneet	102,443	7,146	131
Sandhu, Sukie	98,088	17,685	3,625
Sandhu, Tanisha	98,136	11,821	-
Sanghera, Randhir	118,521	7,329	134
Sanii, Sanam	103,625	21,064	1,159
Sarafinchan, Denise	70,779	13,448	597
Saraswat, Arvind	123,082	9,225	641

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Sardashti, Mona	86,729	4,561	62
Sass, Joe	193,315	13,532	2,117
Sato, Melody	79,769	16,512	475
Saunders, Bill	90,938	25,692	3,026
Saunders, Dan	94,416	26,652	-
Savage, Laen	82,501	42,992	1,448
Sawyer, Paul	196,775	12,919	1,642
Saxton, Julie	113,376	7,807	1,012
Scalena, Sabrina	135,631	8,470	-
Schaffrick, Steven	154,171	12,427	492
Schatz, Alison	101,937	6,580	700
Schiedel, Brent	91,511	16,237	1,711
Schmidt, Daniel	63,114	24,782	81
Schmidt, Rob	88,042	6,701	242
Schmidt, Travis	90,283	28,985	3,892
Schoemaker, Heather	230,650	33,989	1,510
Schoner, Bronwyn	83,149	4,442	101
Schroeder, Mike	72,536	11,877	433
Sciarretta, Paolo	81,065	37,726	1,404
Scofield, Trevor	94,247	9,636	815
Scott, Cory	77,318	38,250	896
Scott, Peter	68,049	8,907	676
Searle, Mike	153,003	11,988	688
Sebastian, Allen	112,594	9,309	1,226
Seinen, Mark	116,114	7,559	56
Sequeira, Roy	98,351	27,550	780
Serban, Florin	119,139	10,005	2,945
Sever, Charley	92,629	11,102	234
Sever, Steve	92,703	17,794	348
Sevold, Jeff	97,037	8,777	1,615
Shah, Mihir	77,314	18,722	5,852
Shaheem, Zahid	113,657	82,827	672
Shahnia, Shahriar	87,797	39,501	1,142
Shakibaei, Simon	87,872	4,349	5,566
Shakimova, Olga	86,604	5,391	802
Sham, Christopher	79,788	55,695	1,630
Shantz, Kevin	85,306	4,470	-
Shariff, Khaled	162,975	12,829	3,163
Sharma, Aby	137,403	10,720	1,077
Sharma, Rohit	76,382	31,261	1,147
Shaw, Anthony	132,928	51,844	2,430
Shea, Ian	87,865	39,105	4,465
Shears, Carolyn	119,170	13,808	1,598
Shears, Paul	126,152	9,987	940
Sheffield, David	106,933	5,291	974
Shen, Stanley	131,226	10,177	1,863
Shepherd, Teresa	97,147	6,816	30
Sherwood, Tyler	72,967	19,053	1,451
Shi, Melanie	94,294	5,518	1,746
Shibata, Kelly	129,366	11,015	743
Shipalesky, Kevin	83,149	7,117	1,056

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Shirazi-Zand,Shervin	123,859	9,709	1,393
Shishido,Craig	86,604	4,579	1,099
Shoji,Bryan	197,414	15,847	1,176
Shurety,Gillian	79,769	4,260	299
Sidhu,Parul	74,008	4,745	1,167
Sidi,Shelina	126,152	9,982	827
Siegrist,Bill	76,362	17,814	2,090
Siemens,Cory	79,393	16,095	504
Silivestru,Lucia	85,410	4,490	68
Silva,John	92,222	12,930	453
Silva,Natasha	94,247	5,024	1,463
Simon,Silvio	88,252	13,132	1,606
Simpson,Tammy	76,427	4,041	152
Sing,Carmen	72,086	5,046	429
Sing,Jim	128,636	10,072	1,163
Singh,Inder	178,978	33,138	1,110
Singh,Kabeer	93,003	15,280	6,298
Singh,Michael	77,642	8,869	222
Sipka,Dragan	97,792	5,094	237
Siu,Sylvania	83,149	10,040	310
Sivarajah,Dayan	102,515	32,119	-
Skilling,Bennett	84,685	17,745	4,883
Slater,Emma	119,859	27,894	2,275
Smandych,Cory	94,247	11,404	-
Smith,Brendon	85,062	7,376	973
Smith,Dennis	74,510	8,677	494
Smith,Greg	224,832	31,911	464
Smith,Joe	128,769	10,189	2,028
Smith,Luke	79,861	5,569	829
Smith,Patrick	96,358	15,212	3,522
Smyth,Sean	150,182	16,629	642
Snyder,Greg	79,769	5,116	174
So,Mandy	76,427	4,041	-
Sobering,Craig	106,933	5,653	679
Soluri,Joe	81,562	11,727	3,359
Somasunderam,Lani	122,397	19,382	1,108
Soo,Gary	148,783	23,245	2,325
Soper,Jay	98,242	5,743	139
Sorgiovanni,Roberto	89,937	18,590	650
Sourisseau,Paul	141,171	11,098	-
Sowlati,Taban	131,847	10,211	3,076
Spillner,Patrick	116,318	18,416	1,561
Squire,Chris	126,152	10,083	450
Stajduhar,Neil	121,005	57,742	1,238
Statham,Mike	78,858	18,165	865
Steele,Brett	92,714	24,236	3,297
Steiner,Louise	107,163	5,624	231
Steunenberg,Hein	165,519	12,080	928
Stich,Sarah	71,769	4,462	869
Stiver,James	153,744	12,128	643
Stock,Kevin	98,242	7,247	-

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Stone, Spencer	66,643	20,751	319
Storry, Karen	134,657	10,422	2,846
Stracke, Ron	95,399	5,232	201
Stradling, Barry	89,453	31,515	850
Strang, Moira	129,589	11,010	752
Stuart, Scott	116,318	19,939	479
Stuetz, Tania	74,364	13,025	2,922
Suleiman, Ben	141,611	10,375	2,303
Summers, Tarynne	194,516	15,462	7,906
Sun, Sunny	121,452	9,522	3,095
Sun, Thomas	126,152	9,987	6,608
Sutton, Al	65,110	11,761	1,783
Svenhard, Clay	82,040	18,327	5,886
Swanlund, Glenn	126,277	10,309	1,772
Swanston, Jennifer	73,745	1,895	447
Sziklai, Riley	94,278	8,831	188
Tack, Ed	85,397	51,619	1,677
Tai, Damon	83,190	11,112	173
Tai, Vicky	72,249	8,665	1,146
Tam, David	126,644	9,961	1,030
Tam, Flannan	126,152	10,521	1,566
Tam, Kenny	86,604	4,579	326
Tan, Diondi	76,300	3,975	143
Tancon, Dan	129,443	11,799	143
Tandan, Sukhdev	69,324	13,684	5,163
Tang, Ivan	107,100	14,102	24
Tang, Vaillant	126,067	9,950	1,312
Taponat, Marie	128,371	10,045	1,180
Tardiff, Cory	87,848	19,753	771
Tarves, Juanito	65,879	9,707	1,765
Taverner, Andrew	116,737	52,626	1,446
Tawfik, Nermine	117,840	10,939	-
Taylor, Alex	92,517	11,594	1,209
Taylor, Laura	93,938	4,931	441
Tecson, Yvette	110,800	8,800	3,156
Teo, Dennis	126,437	29,151	2,779
Teo, Kim	92,782	16,144	295
Teo, Roy	79,769	4,738	1,369
Terry, Mike	63,029	20,376	57
Thai, Amy	86,536	5,886	754
Thakar, Rina	179,212	15,426	5,057
Thiara, Manjit	69,254	5,788	2,102
Thibodeau, Mathieu	80,500	9,501	-
Thien, Shaw	142,515	11,250	922
Thind, Sanveer	76,775	2,476	594
Thompson, Peter	87,336	16,492	502
Thompson, Steve	97,549	7,566	-
Thomson, Brent	77,539	19,203	-
Thontepu, Sri Kalyan	101,006	6,859	1,470
Thorlacius, Bui	79,496	10,617	1,220
Thorpe, Michael	90,548	57,197	1,261

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Threadkell,Keith	126,152	9,920	854
Threlfall,Miranda	85,102	10,086	353
Ticehurst,Daniel	73,349	3,879	-
Tijman,Brendon	73,634	9,174	4,621
Tilley,Nikki	71,789	4,134	2,625
Tilton,Mike	76,570	13,113	1,451
Ting,Cheryl	94,263	5,412	594
Tipay,Rhonnell	77,078	36,313	550
Titaro,Brian	77,839	4,649	1,868
Tomborello,Gretchen	93,511	5,089	1,439
Tong,Joshua	87,654	6,574	67
Toppings,Tyson	87,598	14,119	833
Torres,Matthew	78,025	5,496	552
Towill,Marilyn	243,194	33,412	1,050
Trainor,Maureen	107,341	8,574	-
Tran,Angela	76,427	4,106	351
Tran,Nang	89,453	14,689	1,181
Trang,Paul	96,585	5,416	365
Tremolada,Anthony	69,177	11,497	8,669
Trommeshauser,Uwe	63,029	14,135	57
Tsang,John	79,222	11,867	221
Tsao,Patrick	72,335	3,759	2,120
Tseng,Kimmy	72,813	8,748	3,203
Tsundu,Nyima	126,152	9,993	1,827
Tulett,Rod	81,923	15,664	3
Tully,Karen	133,004	10,305	1,152
Tymm,Ingrid	90,316	4,775	820
Unger,Horst	126,152	7,537	1,613
Uy,Rodge	92,330	4,779	143
Vala,Jamie	154,036	12,186	931
Valou,Greg	85,172	5,378	20
Van Akker,Anne	118,781	19,678	109
Van De Keere,Derek	76,149	7,305	1,289
Van den Boogaard,John	84,825	13,755	524
Van den Boogaard,Josh	94,576	30,981	2,095
Van Oord,Ron	141,623	29,156	249
Vanderwal,Steve	76,782	57,667	1,267
Vang,Touchue	73,479	59,190	1,130
Vargas,Sandy	70,842	5,594	-
Vas,Ernie	106,933	13,113	-
Vasquez,Edward	147,680	14,926	-
Veal,Stuart	80,270	33,243	754
Veenstra,Ted	116,318	13,133	1,616
Velazquez,Adriana	108,446	8,567	2,566
Verbeke,Trevor	129,800	11,186	723
Vidler,Lynne	138,562	10,728	1,508
Vike,Stephen	92,703	17,213	3,647
Visser,Richard	83,149	13,408	-
Vujicic,Bojan	78,397	4,043	2,246
Vukicevic,Biljana	119,982	9,082	1,596
Vukicevic,Sinisa	144,063	11,700	-

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SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Vulama,Danica	81,183	39,448	2,070
Wagenaar,Jim	76,936	10,850	562
Wai,Yvonne	126,152	10,116	991
Wakelin,Darrell	103,603	7,559	597
Walkley,Simon	76,430	8,571	382
Wallis,Richard	117,251	22,283	347
Walsh,Dane	95,643	23,396	1,793
Walsh,Heidi	181,541	18,380	1,088
Wan,Curtis	109,037	7,470	2,005
Wang,Kitty	73,348	3,879	-
Wang,Paul	97,051	20,132	1,325
Warden,Chad	98,242	18,376	105
Warren,Jason	129,115	10,316	968
Watson,Ron	76,370	17,497	675
Watt,Jason	82,488	7,820	714
Watt,Matt	86,554	27,477	3,078
We,William	76,861	4,218	2,187
Wears,Nicole	145,063	13,225	1,947
Webb,Nolan	83,527	24,354	1,546
Webber,Nate	116,131	9,098	2,321
Weber-Concannon,Isabelle	75,924	5,989	1,453
Webster,Andrew	89,453	2,823	-
Wee,Daniel	141,879	11,208	1,043
Weiss,Amy	86,403	3,128	3,183
Weissgerber,Ulryke	128,661	11,200	831
Welgan,Kristen	94,247	5,377	65
Wellman,Mark	132,996	10,401	1,087
Wellman,Sarah	141,611	11,190	1,702
Wells,Jay	76,382	28,110	627
Wells,Mike	90,198	18,156	890
Wenger,Randy	178,978	15,063	1,555
Werger,Daniel	101,253	4,964	-
Westhora,Gary	87,690	7,975	575
Wheeler,Judith	76,646	17,659	889
White,Amelia	75,552	4,812	1,256
Whyte,Nicholas	80,680	36,871	5,404
Williams,Brett	89,285	15,685	380
Williams,Callan	75,250	6,128	2,085
Williams,Owen	87,227	6,576	1,130
Williamson,Ian	83,709	4,802	49
Wilson,Conor	56,939	24,307	120
Wilson,Robin	76,489	4,954	39
Wilting,Paul	75,553	6,080	450
Wong Hen,Tony	98,899	10,486	395
Wong,Alan	87,227	6,543	2,530
Wong,Ben	129,863	10,257	626
Wong,Cori	124,652	9,727	7,622
Wong,David	94,635	5,487	673
Wong,Felice	74,848	4,688	1,480
Wong,Jacky	126,152	9,982	1,098
Wong,Jason	92,775	8,988	634

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

(2) Consists of benefits (ie. MSP, dental, health) and one-time payments (ie. banked vacation and retroactive settlements).

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

SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2021

Employees

Name	Base Salary Payments (1)	Taxable Benefits and Other (2)	Expenses (3)
Wong, Michael	104,831	9,720	1,860
Wong, Michelle	91,853	7,140	1,121
Wong, Teddy	76,427	4,041	-
Wong, Tom	74,288	5,413	883
Woo, Chris	130,459	10,210	737
Wood, Bonnie	73,235	4,395	1,920
Worcester, Robyn	97,858	5,169	3,927
Wright, Geoffrey	69,687	6,438	1,044
Wu, Claudia	126,819	10,007	2,538
Wu, Ringo	92,954	25,530	2,163
Wu, Thomas	132,847	10,306	1,030
Xiao, Wen	128,109	10,040	967
Xiong, Lee	89,090	43,958	484
Xu, Diana	76,427	4,458	33
Yager, Brent	90,272	18,411	1,718
Yager, Elvina	75,830	3,950	-
Yamada-Bagg, Garrett	52,024	27,309	5,068
Yang, Andy	84,020	6,933	712
Yang, Daniel	123,733	7,440	2,599
Yap, Anthony	101,736	13,607	3,150
Yasin, Amina	100,175	4,235	1,027
Yazdanpanah, Helia	125,472	9,873	1,462
Yeung, Eugene	117,448	37,752	2,077
Yeung, Wendy	94,247	10,450	1,111
Yik, Susanna	81,437	4,968	81
Young, Brett	196,775	13,073	1,010
Young, Jeff	93,003	27,255	1,764
Young, Sandy	75,165	2,188	537
Yu, Brian	82,895	4,960	2,417
Yu, Percy	126,422	9,997	1,085
Zakipour, Negar	77,433	21,933	2,612
Zaremba, Lillian	146,604	11,452	2,193
Zavislak, Sean	68,536	13,053	-
Zemcov, Clare	68,532	8,018	391
Zhang, Patrick	74,455	5,948	1,663
Zhao, Wei	96,414	5,417	130
Zheng, Dana	136,115	12,633	2,421
Zibin, Nicholas	106,552	9,315	1,813
Zimka, Colin	77,126	44,974	1,129
Zimmer, Glen	90,316	11,291	303
Zordan, Lena	97,834	6,804	-
	\$ 132,549,848	\$ 19,291,407	1,808,920
Total for employees with remuneration and expenses of \$75,000 or less	29,964,092	3,671,645	543,964
	\$ 162,513,940	\$ 22,963,052	2,352,884

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

(2) Consists of benefits (ie. MSP, dental, health) and one-time payments (ie. banked vacation and retroactive settlements).

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

SCHEDULE OF REMUNERATION AND EXPENSES
For the year ended December 31, 2021
Reconciliation of Remuneration to Financial Statements

Total Remuneration - Schedule of Remuneration and Expenses:

Employees (per Schedule 2)	
Base Salary	\$ 162,513,940
Taxable Benefits and Other	22,963,052
Members of the Board of Directors and Elected Officials (per Schedule 1)	1,370,509
	<u>\$ 186,847,501</u>

Total Salaries and Benefits per Consolidated Financial Statements:
(Financial Statement Note 17 - Segmented information)

\$ 208,107,340

Items included in Financial Statements but not in Schedules 1 and 2:

Employer paid corporate benefits	(39,767,097)
2021 salaries and benefit accruals	(36,801,312)
Amounts paid for temporary services	(758,123)

Items included in Schedules 1 and 2 but not in the Financial Statements:

Salaries and benefits capitalized and included in tangible capital assets (Financial Statement Note 17 - Segmented information)	16,220,626
2020 salaries and benefits accruals	39,846,066

\$ 186,847,501

*** 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, 2021

Statement of Severance Agreements

There was one severance agreement under which payments commenced between the Metro Vancouver Regional District and its non-unionized employees during fiscal year 2021.

This agreement represents 14 months of compensation.

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2021

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
0946235 BC LTD	\$ 224,826
1006983 BC LTD	27,698
1074765 BC LTD INC	48,195
3DS - THREE DIMENSIONAL SERVICES INC	101,394
3R DEMOLITION CORP	37,299
4REFUEL CANADA LP	70,286
669251 ALBERTA LTD	392,858
A. LANFRANCO & ASSOCIATES	182,068
A.B.E. LOGGING LTD	311,725
A.R. HYTECH ENGINEERING LTD	1,329,241
A.R.THOMSON GROUP	262,252
A.W.FIREGUARD (1991) LTD	40,440
ABB INC	868,043
ABBA PARTS & SERVICE	102,856
ABSOLUTE CONCRETE REPAIR & INJECTION	118,339
ABV CONSULTANTS LTD	596,170
ACADIAN METALS & FASTENERS LTD	94,023
ACCESS INFORMATION MANAGEMENT OF CANADA ULC	66,728
ACCESS WELDING & COATING INSPECTIONS LTD	75,820
ACCIONA WASTEWATER SOLUTIONS LP	630,525
ACCURATE CEDAR LTD	180,579
ACE TANK SERVICES INC	54,417
ACKLANDS - GRAINGER INC	262,571
ACL GROUP ENTERPRISES LTD	49,991
ACTION GLASS LTD	68,796
ACTIVE PIPE WELDING INC	128,814
ACUREN GROUP INC	1,317,530
ADS ENVIRONMENTAL	451,755
ADVANCED SUBSEA SERVICES LTD	37,340
AE CONCRETE PRODUCTS INC	57,604
AECOM CANADA LTD	18,915,574
AGAT LABORATORIES LTD	37,933
AGILENT TECHNOLOGIES CANADA INC	98,722
AGILITY PR SOLUTIONS CANADA LTD	28,920
AKASH INDUSTRIES	374,602
ALEXANDER HOLBURN BEAUDIN & LANG	163,845
ALFA LAVAL INC	225,655
ALL ROADS CONSTRUCTION LTD	136,448
ALL ROUND HOME IMPROVEMENTS AND	1,046,352
ALL SEASONS DEVELOPMENT LTD	366,649
ALL-PRO SERVICES LTD	39,523
ALMA PLUMBING & HEATING LTD	927,374
ALS ENVIRONMENTAL	192,645
ALTISHR	135,150
ALUMASAFWAY, INC	49,018
AMAZON	184,533
AMERESCO CANADA INC	42,057
AMES METAL FABRICATORS LTD	73,721
AMRE SUPPLY COMPANY LIMITED	212,330
AMTG CONSULTING LTD	293,115
ANDREW SHERET LTD	26,498
ANGUS ONE LTD	69,408
ANGUSFILM PRODUCTION SERVICES	154,932

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2021

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
ANNACIS WASTE DISPOSAL CORP	1,142,182
ANNEX CONSULTING GROUP INC	526,595
APG-NEUROS INC	81,244
APOLLO SHEET METAL LTD	28,572
APPLE COMPUTER	386,437
APPLEONE SERVICES LIMITED	181,950
APPLIED ELECTRONICS LIMITED	50,904
AQUA LIBRA CONSULTING LTD	75,564
AQUA VAC SEWER & DRAIN LTD	87,945
AQUACOUSTIC REMOTE TECHNOLOGIES INC	253,642
AQUATIC INFORMATICS INC	30,542
AQUENT INC	34,629
ARBOR PRO TREE SERVICES LTD	65,504
ARCOSE CONSULTING LTD	156,141
AROUND THE BEND MEDIA SERVICES LTD	58,344
ARROW EQUIPMENT LTD	46,831
ARROW SPEED CONTROLS LTD	188,594
ARROW TRANSPORTATION SYSTEMS INC	17,303,673
ARTECH ELECTRIC LTD	46,086
ASPLUNDH CANADA INC	26,132
ASQ BUILDING	213,756
ASSERTIVE EXCAVATING AND DEMOLITION LTD	246,404
ASSET INSIGHT MANAGEMENT LTD	213,129
ASSOCIATED ENGINEERING (B.C.) LIMITED	3,068,790
ASSOCIATED LOCKSMITHS	54,360
ASTROGRAPHIC INDUSTRIES LTD	43,024
ATLAS COPCO COMPRESSORS CANADA	91,232
AUSENCO ENGINEERING CANADA INC	723,933
AUTOMOTIVE RESOURCES INTERNATIONAL	1,451,609
AVANT GUARD GATES AND ACCESS CONTROLS	30,889
AVENSYS SOLUTIONS INC	130,295
AVENUE MACHINERY CORP.	141,205
AWAREBASE CORP	102,113
AWC PROCESS SOLUTIONS LTD	248,970
B.A. BLACKTOP LTD	36,920
B.A. BLACKWELL & ASSOCIATES	45,335
B.C. COMMUNICATIONS INC	36,556
B.C. CONVEYING MACHINERY LTD	375,957
B.C. RENTALS	34,841
B.C.D. HOLDINGS LTD	101,305
BADGER DAYLIGHTING LIMITED PARTNERSHIP	86,434
BANK OF MONTREAL	65,913
BANTER GRACE & LOLLIPOP INC	52,605
BARNESCRAIG & ASSOCIATES	26,068
BBA ENGINEERING LTD	229,830
BC COMMUNICATIONS INC	88,610
BC CONSERVATION FOUNDATION	79,156
BC HYDRO AND POWER AUTHORITY	16,737,846
BC MUNICIPAL SAFETY ASSOCIATES	45,631
BDO CANADA LLP	135,555
BEACON HR INC	71,544
BEAVER ELECTRICAL MACHINERY LTD	218,870
BEEDIE FRASER MILLS LP	986,542

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2021

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
BEL CONTRACTING A DIV. OF Belpacific	1,750,422
BENNETT JONES LLP	702,365
BENNETT MECHANICAL INSTALLATIONS (2001) LTD	4,234,070
BEST BUY	35,231
BESTWAY FLOORING LTD	117,244
BESTWEST ROOFING INC	77,307
BGC ENGINEERING INC	88,704
BGE INDOOR AIR QUALITY	97,848
BIOAIR SOLUTIONS, LLC	443,003
BIOREM TECHNOLOGIES INC	58,800
BKL CONSULTANTS LTD	75,358
BLACK AND VEATCH CANADA COMPANY	56,802
BLACKRIDGE SOLUTIONS INC	483,586
BLAIR LAW GROUP	194,427
BLAKE CASSELS & GRAYDON LLP	152,460
BLUE MAX DRILLING INC	123,991
BLUECON DESIGN & CONSTRUCTION LTD	411,830
BNAC ENVIRONMENTAL SOLUTIONS	64,710
BOILEAU ELECTRIC & POLE LINE LTD	90,195
BOLAIR DISTRIBUTION INC DBA BOLAIR FLUID HANDLING SYSTEMS	27,602
BOLOGNESE JR EXCAVATION	61,919
BOWRIO WATER TECHNOLOGIES INC	27,681
BRANDSAFWAY GROUP	64,600
BRENNTAG CANADA INC	4,194,259
BRITCO BOXX LP	67,005
BROWN AND CALDWELL CONSULTANTS CANADA	6,041,812
BROWN AND OAKES ARCHAEOLOGY	33,495
BUNT & ASSOCIATES ENGINEERING LTD	27,290
BUREAU VERITAS CANADA (2019) INC	227,745
BURNABY CITY OF	421,317
BUSINESS COUNCIL OF B.C.	43,995
BUSY-BEE SANITARY SUPPLIES	27,260
C.E.S. ENGINEERING LTD	53,529
C.G. INDUSTRIAL SPECIALTIES LTD	100,818
CAC INDUSTRIAL	170,103
CACHE CREEK VILLAGE OF	132,032
CAMELCASE DATA	40,013
CAMFIL FARR	72,542
CANADA POST	48,971
CANADA SPRING	31,374
CANADIAN DEWATERING LTD	1,170,797
CANADIAN NATIONAL RAILWAYS	647,760
CANADIAN PACIFIC RAILWAY	134,280
CANADIAN TIRE	67,036
CANADIAN TURNER CONSTRUCTION CO. LTD	287,560
CANALYTICAL INSTRUMENTATION SERVICES INC	55,440
CANCO CRANES & EQUIPMENT LTD	67,581
CAN-DIVE CONSTRUCTION LTD	130,499
CANFORCE PEST CONTROL	36,336
CANNEPP	27,734
CANOE PROCUREMENT OF CANADA	72,298
CANSTAR RESTORATIONS LP	252,331
CANWEST CONCRETE CUTTING BC CORP	83,969

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2021

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
CARMICHAEL ENGINEERING LTD	69,881
CARTERTRAX	45,836
CASELS BROCK	1,303,500
CATALYST COMMUNITY DEVELOPMENTS SOCIETY	28,650
CB PROCESS INSTRUMENTATION & CONTROLS	102,380
CCI COMBUSTION CONTROL INC	47,897
CD NOVA	125,835
CDM SMITH INC	7,250,389
CDW CANADA CORP	259,913
CENTRIX CONTROL SOLUTIONS	196,224
CESCO ELECTRICAL SUPPLY LTD	38,329
CGS GRIPSTRIP PRODUCTS LTD	28,490
CH2M HILL CANADA LIMITED	28,293,675
CHAMCO INDUSTRIES LTD	92,027
CHAMPION WINDOW & PRESSURE CLEANING	109,545
CHARGED INSTALL SERVICES	31,333
CHARTER TELECOM INC	72,963
CHEMTRADE CHEMICALS CANADA LTD	739,415
CINTAS CANADA LTD	132,955
CITY ELECTRIC SUPPLY	85,321
CIVIC LEGAL LLP	202,677
CIVIL SPACE ENGAGEMENT INC	30,352
CLARK BUILDERS	18,190,980
CLEARTECH INDUSTRIES INC	138,262
CLEARWAY CONSTRUCTION INC	1,542,850
CLOVERDALE FUEL LTD	32,899
COASTAL PACIFIC LANDSCAPING LTD	210,740
COLLIERS PROJECT LEADERS INC	2,570,890
COLUMBIA VALVE & FITTING, A DIVISION OF SAFST	71,291
COMCOR ENVIRONMENTAL LIMITED	259,498
COMMANDER WAREHOUSE EQUIPMENT LTD	30,059
COMMISSIONAIRES BC	672,345
COMPLETE SECURITY INSTALLS	51,817
CONCORD EXCAVATING & CONTRACTING LTD	523,356
CONCORD PARKING LTD	104,700
CONNEXUS INDUSTRIES INC	186,782
CONTEMPORARY OFFICE INTERIORS LTD	68,374
COOL AIR RENTALS LTD	31,773
COOL FLOW MECHANICAL REFRIGERATION HVAC LTD	98,801
COOPER EQUIPMENT RENTALS	76,341
COQUITLAM CITY OF	281,126
CORA HALLSWORTH	31,197
CORDILLERAN GEOSCIENCE	28,326
CORIOLIS CONSULTING CORP	88,288
CORPORATE COURIERS LTD	195,619
CORPORATE EXPRESS	116,933
CORROSION SERVICE COMPANY LTD	181,194
COVANTA BURNABY RENEWABLE ENERGY INC	13,983,691
CRANEIUM INC	270,995
CREATIVE DOOR SERVICES LTD	43,721
CRESNA ENERGY	37,564
CROSTOWN METAL INDUSTRIES LTD	128,980
CROWE EVAN	78,328

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2021

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
CROWN CONTRACTING LIMITED	78,934
CULLEN DIESEL POWER	5,524,013
CUMMINS CANADA ULC	156,572
CUSTOM AIR CONDITIONING LTD	192,882
CUSTOM BLACKTOP CO	317,662
CWA ENGINEERS INC	287,080
CWPC PROPERTY CONSULTANTS LTD	31,781
CYCLONE DIAMOND PRODUCTS LTD	26,897
D & B AUGER SERVICES	49,140
D.C. ROBBINS & ASSOCIATES INC	62,580
DARYL-EVANS MECHANICAL LTD	120,945
DAVE CLANCY	120,153
DAVEY TREE EXPERT CO. OF CANADA LIMITED	50,171
DAVID HENDERSON PRODUCTION & POST	41,256
DECENT PAINTING & DECORATING LTD	505,115
DEEPAK MANAGEMENT LTD	606,988
DEFIANCE EQUIPMENT LTD	227,108
DELL CANADA	856,274
DELOITTE & TOUCHE LLP	63,194
DELOITTE LLP	130,599
DELPRO AUTOMATION INC	193,766
DELTA CITY OF	3,729,104
DELTA AIRPARK OPERATING COMMITTEE	63,773
DELTA IRRIGATION PRODUCTS LTD	31,902
DELTA SCIENTIFIC	37,060
DEXTERRA INTEGRATED FACILITIES MANAGEMENT DBA 10647802 CANADA LIMITED	39,982
DGI SUPPLY	121,428
DHI Water & Environment	826,555
DIAMOND HEAD CONSULTING LTD	291,154
DIGI KEY CORPORATION	25,947
DIGITAL LIGHT PRODUCTIONS	41,765
DILLON CONSULTING LTD	163,481
DIRECT EQUIPMENT WEST LTD	234,748
DLA PIPER (CANADA) LLP	52,069
DM FOURCHALK PROPERTY CONSULTANTS INC	56,280
DOBNEY FOUNDRY LTD	181,800
DODD CAITLIN	27,640
DON'S FLYER SERVICE	44,295
DOUBLE M EXCAVATING LTD	102,077
DOUGLAS LAKE EQUIPMENT LTD	70,701
DOW AND ASSOCIATES	31,369
DRAGON VENTURES LTD	158,129
DRAKE EXCAVATING LTD	221,956
DREAM WIZARDS EVENTS LTD	84,000
DRIVING FORCE INC	382,195
DRIVING UNLIMITED	36,015
DSA MEDIA	920,126
DYNAMIC EQUIPMENT RENTALS LTD	37,784
E. LEES & ASSOCIATES CONSULTING LTD	48,639
E.B. HORSMAN & SON LTD	368,397
EAGLE WEST CRANE & RIGGING	104,236
EARNSCLIFFE STRATEGY GROUP	39,530
EARTH VAC ENVIRONMENTAL LTD	181,371

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2021

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
EBB ENVIRONMENTAL CONSULTING INC	51,884
EBSCO CANADA LTD	36,459
ECHO ECOLOGICAL ENTERPRISES	63,577
ECO-COUNTER	30,266
ECOFISH RESEARCH LTD	134,396
ECOLOGIC CONSULTANTS LTD	25,065
E-COMM EMERGENCY COMMUNICATIONS	4,377,458
ECOPLAN INTERNATIONAL INC	47,007
EECOL ELECTRIC INC	306,023
EHAN ENGINEERING LTD	25,121
ELEMENT PLUMBING LTD	54,653
ELEMENTAL ARCHITECTURE AND INTERIORS INC	230,406
ELEVATE SEARCH GROUP	75,621
EMCO CORPORATION	65,988
EMIN'S RENOVATION LTD	544,012
EMNET LLC	124,293
EMTERRA ENVIRONMENTAL	19,773,219
ENERMAX MOUNTAIN MANUFACTURING LTD	374,788
ENGAGING MINDS CONSULTING LTD	32,016
ENGINEERED PUMP SYSTEMS LTD	37,359
ENKON ENVIRONMENTAL LTD	811,307
ENVENT ENGINEERING LTD	28,280
ENVIRO-VAC	50,158
ENVIROWEST CONSULTANTS INC	33,449
ERNST & YOUNG LLP	42,296
ESOLUTIONSGROUP LIMITED	34,650
ESRI CANADA LIMITED	162,366
EST ENVIRONMENTAL TECHNOLOGIES LTD	42,420
EUREST DINING SERVICES	39,164
EUTEK SYSTEMS INC DBA HYDRO INTERNATIONAL WASTEWATER INC	116,115
EVOQUA WATER TECHNOLOGIES LTD	49,122
EXACT FACILITY SERVICES	115,350
EXCEL DRAPERY INSTALLATIONS LTD	101,172
EXCEL SCAFFOLD SOLUTIONS LTD	240,942
EXECUTIVE LOCK & SAFE LTD	27,455
EXP SERVICES INC	80,935
FABCO PLASTICS WESTERN (B.C.) LIMITED	58,111
FACEBOOK	60,660
FALCON EQUIPMENT LTD	34,921
FASTENAL COMPANY	81,613
FASTSIGNS	111,864
FILTERPRO SERVICES CANADA LTD	46,109
FINA ELECTRIC SERVICES GROUP LTD	614,641
FINNING INTERNATIONAL INC	1,534,711
FISHER SCIENTIFIC	175,598
FLEETWOOD DISPOSAL LTD	76,341
FLEISHMANHILLARD HIGHROAD CORP	75,779
FLEXTech INDUSTRIES INC	49,514
FLOCOR INC	475,599
FOODMESH DBA MESH EXCHANGE INC	35,875
FORT MODULAR INC	317,911
FORTHRIGHT SOLUTIONS INC	82,282
FORTISBC ENERGY INC	881,260

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2021

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
FOX, JACK	60,396
FOXFAB POWER SOLUTIONS INC	27,969
FRASER BURRARD DIVING LTD	246,168
FRASER RIVER PILE & DREDGE LTD	57,058
FRASER VALLEY EQUIPMENT LTD	32,567
FRISCH ENTERPRISES LTD DBA ELLEN FRISCH & ASSOCIATES	35,061
FUDGE ZAC	48,024
FUELEX ENERGY LTD	29,937
FULFORD HARBOUR CONSULTING LTD DBA FULFORD CERTIFICATION	71,985
FULL MOON RENTALS LTD	28,581
G & R SINGH & SON TRUCKING LTD	38,516
G M BALLARD AND ASSOCIATES LTD	90,398
GARTNER INC	114,975
GASTALDO CELL-CRETE LTD	121,795
GEOADVICE ENGINEERING INC	54,138
GEORGE BUBAS MOTORS LTD	39,686
GEORGE THIRD & SON (A DIVISION OF TRAPP AVENUE INDUSTRIES LTD)	43,925
GEORS RENOVATION LTD	65,432
GEOTRAC SYSTEMS INC	161,195
GFL ENVIRONMENTAL INC	2,876,030
GHD LIMITED	298,761
GLEN THOMPSON INDUSTRIES LTD	155,632
GLOBAL CONTAINER CORPORATION	31,420
GLOBAL INDUSTRIAL CANADA	27,543
GLOBE FACILITIES SERVICES LTD	97,678
GM BLUEPLAN ENGINEERING LIMITED	141,567
GOLDEN GLOBE CONSTRUCTION LTD	2,340,242
GOLDER ASSOCIATES LTD	966,658
GOODBYE GRAFFITI	31,549
GRAHAM INFRASTRUCTURE LP/ AECON WATER	69,738,530
GREAT WEST EQUIPMENT	28,531
GREEN LINE HOSE & FITTINGS (BC) LTD	39,725
GREGG DISTRIBUTORS	103,100
GUILLEVIN INTERNATIONAL CO.	80,545
GWR CONTRACTING INC	101,930
HACH SALES & SERVICE CANADA LTD	45,886
HANDY APPLIANCES LTD	293,564
HARRIS & COMPANY	96,662
HARRIS REBAR	50,887
HATCH CORPORATION	4,104,324
HATFIELD CONSULTANTS PARTNERSHIP	486,968
HAYDEN CONSULTING SERVICES	27,195
HAYWARD GORDON ULC	30,376
HAYWARD TYLER INC	47,467
HAZMASTERS INC	77,311
HDR CORPORATION	52,588
HEADWATER MANAGEMENT LTD	199,462
HENRY FOUNDATION DRILLING INC	92,803
HFOUR DESIGN CORPORATION	38,908
HI-LITE TRUCK ACCESSORIES LTD	79,947
HILTI (CANADA) LIMITED	105,302
HORTON CBI, LTD	51,341
HOSKIN SCIENTIFIC (WESTERN) LIMITED	62,477

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2021

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
HOULE ELECTRIC LIMITED	39,405
HTT SAFETY N MORE INC	249,168
HUB POWER LTD	43,972
HUGHES TRUCKING LTD	120,171
HUNT TEMPORARILY YOURS	170,998
HUNTER LITIGATION CHAMBERS LAW	253,047
HYDROPRO PROPERTY SERVICES INC	110,306
HYSECO FLUID SYSTEMS LTD	39,326
I7 SOLUTIONS INC	34,720
ICARO CONSULTING LIMITED	34,880
ICONIX WATERWORKS LIMITED PARTNERSHIP	571,506
IDEASPACE	473,048
IDEON MEDIA INC	73,450
IDEXX LABORATORIES INC	132,250
IMA SOLUTIONS INC	29,640
IMPACT RECRUITMENT INC	74,501
IMPERIAL VALVE LTD	27,204
INDUSTRIAL COMPRESSOR SERVICES LTD	27,891
INFINITY POWER PRODUCTS	51,159
INLAND KENWORTH	32,199
INLINE TRAFFIC SERVICES LTD	183,236
INNOVACON WATER AND WELLS INC	279,071
INNOVATION LIGHTING INC	101,023
INNOVATIVE FLOORING LTD	256,521
INNOVATIVE MECHANICAL (1997) LTD	258,481
INSURANCE CORPORATION OF BC	713,166
INSYNCH ENGINEERING LTD	47,597
INTEGRAL GROUP	116,259
INTEGRATED POWER SERVICES	25,713
INTERCONTINENTAL TRUCK BODY	33,549
INTERLAWN LANDSCAPES	52,684
IREDALE ARCHITECTURE	43,801
IRIS LEGAL LAW CORPORATION	64,550
IRON MOUNTAIN EQUIPMENT RENTALS AND SALES	38,973
IRON SPEAR INFORMATION SECURITY LTD	140,963
ISCO CANADA INC	70,743
ISL ENGINEERING AND LAND SERVICES LTD	93,009
ITIQ TECH RECRUITERS	247,814
J. KERSCHBAUMER INC	107,730
J.A. ELECTRIC	1,380,648
J.C. ANDELLE INC	102,821
J.J.'S CONTRACTING	28,418
JACOB BROS. CONSTRUCTION INC	682,193
JACOBS ASSOCIATES CANADA CORPORATION	3,344,998
JAMES R. KITSUL TRUST	500,000
JAYCORP ENGINEERING & MANAGEMENT LTD	48,578
JEWEL HOLDINGS LTD	1,078,710
JEFFY JOHN RENTALS LTD	182,777
JIM PATTISON INDUSTRIES LTD	667,109
JJM CONSTRUCTION LTD	13,007,304
JOHN BROOKS COMPANY LIMITED	35,709
JOHN CRANE CANADA INC	145,816
JOHN HERBERT	128,130

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2021

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
JOHNSON CONTROLS LTD	55,764
JOHNSTON GAS SERVICES	207,220
JOHNSTON RESEARCH INC	121,078
JPSH ENTERPRISE INC	416,540
JUSTASON MARKET INTELLIGENCE	83,633
JWC ENVIRONMENTAL CANADA ULC	155,969
K & H DISPATCH COURIERS	56,963
K.G. WARDSTROM INDUSTRIAL GAS	27,417
K2 FASTENERS	82,796
K2 SERVICES	216,057
K9 COMMUNITY CLEAN LTD	32,256
KAL TIRE	112,181
KASIAN ARCHITECTURE INTERIOR DESIGN	26,250
KATZIE DEVELOPMENT LIMITED PARTNERSHIP	3,455,247
KELLER EQUIPMENT SUPPLY LTD	67,160
KEMIRA WATER SOLUTIONS CANADA INC	763,135
KENAI DAN CONTRACTING LTD	162,544
KENDRICK EQUIPMENT LTD	49,142
KERR WOOD LEIDAL ASSOCIATES	1,053,989
KGAL CONSULTING ENGINEERS LTD	31,489
KING SERVICES CONSTRUCTION GROUP &	70,355
KINGSTON CONSTRUCTION LTD	1,362,863
KISTERS NORTH AMERICA	53,934
KLEANZA CONSULTING LTD	103,983
KLOHN CRIPPEN BERGER LTD	1,042,700
KMS TOOLS	86,396
KOFFMAN KALEF LLP	217,040
KOFFMAN KALEF IN TRUST	25,439,767
KONTUR GEOTECHNICAL CONSULTANTS INC	45,073
KWELA LEADERSHIP & TALENT MANAGEMENT	72,309
KWIKWETLEM FIRST NATION	153,433
LABWARE INC	54,037
LAFARGE CANADA INC	569,701
LANDMARK BUILDING MAINTENANCE	138,073
LANESAFE TRAFFIC CONTROL LTD	200,295
LANGLEY TOWNSHIP OF	160,672
LANGLEY CONCRETE & TILE LTD	239,908
LANGUAGE LINE SERVICES	55,319
LATERA ENGINEERING INC	29,908
LAURA GALLOWAY DESIGN	93,043
LAWSON LUNDELL BARRISTERS & SOLICITORS	199,771
LEADERS INTERNATIONAL EXECUTIVE SEARCH	64,371
LEADING EPC CONSULTANTS INC	212,540
LEAVITT MACHINERY & RENTALS	98,415
LEAVITT MACHINERY GENERAL PARTNERSHIP	54,245
LEFTSIDE PARTNERS INC	45,271
LEGER MARKETING ALBERTA INC	45,990
LEHIGH MATERIALS A DIV. OF LEHIGH	146,663
LEICA GEOSYSTEMS LTD	66,331
LES HALL FILTER SERVICE LTD	40,702
LEVELTON CONSULTANTS LTD	42,705
LEX ENGINEERING LTD	33,902
LHOIST NORTH AMERICA OF CANADA INC	810,550

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2021

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
LICKER GEOSPATIAL CONSULTING LTD	27,021
LIDSTONE & COMPANY	158,220
LIFEWORCS (CANADA) LTD	46,086
LIMNO LAB LTD	26,644
LIMNOTEK RESEARCH AND DEVELOPMENT INC	57,733
LINDE CANADA INC	268,248
LINKEDIN CORPORATION	48,648
LITZ CRANE SERVICE LTD	249,335
LIVINGSTON INTERNATIONAL INC	111,622
LOCAL PRACTICE ARCHITECTURE + DESIGN LTD	1,497,379
LOCKMASTERS INC	71,475
LONG VIEW SYSTEMS CORPORATION	66,519
LORDCO PARTS	67,338
LUCENT QUAY CONSULTING INC	201,126
M&E CUSTOM KITCHEN AND MILLWORK LTD	744,386
MACK KIRK ROOFING AND SHEET METAL LTD	755,556
MAGNUM ROOFING LTD	25,972
MAINLAND CONSTRUCTION MATERIALS	833,870
MAPLE LEAF DISPOSAL LTD	421,726
MAPLE REINDERS CONSTRUCTORS LTD	11,799,236
MAPLE RIDGE CITY OF	91,955
MAPLE RIDGE TANK CLEANING SERVICE LTD	25,517
MARSH CANADA LIMITED	6,581,142
MATCON CIVIL CONSTRUCTORS INC	3,988,100
MATRIX VIDEO COMMUNICATIONS CORP	36,353
MATSON PECK AND TOPLISS	45,602
MAVEN CONSULTING LIMITED	122,757
MAXXAM ANALYTICS INTERNATIONAL CORP.	58,570
MCELHANNEY LTD	425,668
MCGREGOR HARDWARE DISTRIBUTION	25,428
MCKENZIE BRUCE	54,667
MCMILLEN JACOBS ASSOCIATES	1,802,822
MCNEILL NAKAMOTO RECRUITMENT GROUP INC	43,520
MCRAE'S ENVIRONMENTAL SERVICES LTD	2,061,965
MEASUR DBA 879142 ALBERTA LTD	28,798
MEDTECH SERVICES LTD	33,632
MEGATECH ENGINEERING LTD	49,930
MELTWATER NEWS CANADA INC	41,089
MEQUIPCO LTD	82,353
MERAN INDUSTRIES LTD	46,170
MERCEDES-BENZ CANADA INC	88,405
MERCER CANADA LIMITED	38,089
MERRICK ARCHITECTURE LTD	32,045
MESA ENTERPRISES	36,443
MESSER CANADA INC	49,147
METAL SUPERMARKETS	157,382
METRO CONCRETE RESTORATION LTD	66,680
METRO MOTORS LTD	124,068
METRO ROOFING REPAIRS & MAINTENANCE LTD	234,523
METRO TESTING & ENGINEERING LTD	915,662
METROHM CANADA	34,156
METTLER TOLEDO INC	92,160
MICROSOFT CANADA CO.	375,379

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2021

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
MIGHTY MOE PROPERTY MAINTENANCE	44,095
MILES EMPLOYMENT GROUP LTD	25,069
MILLER HULL PARTNERSHIP LLP	547,989
MILLIPORE (CANADA) LTD	26,842
MINISTER OF FINANCE	5,115,765
MISSION CONTRACTORS	126,757
MITCHELL INSTALLATIONS LTD	1,647,746
MITEL NETWORKS CORPORATION	83,972
MNA MICHELIN CANADA	30,003
MODU-LOC FENCE RENTALS LTD	37,241
MONERIS	460,454
MONIQUE MCQUEEN	52,078
MORNEAU SHEPELL	80,635
MORRISON HERSHFIELD LIMITED	2,752,609
MORROW BIOSCIENCE LTD	77,075
MOTION CANADA	326,962
MOTT MACDONALD	5,594,959
MRG EVENTS LTD	325,265
MTS ENGINEERING INC	1,197,436
MULTIVISTA CONSTRUCTION DOCUMENTATION ULC	61,499
MURTAGH SIMON	33,052
MUSQUEAM INDIAN BAND	130,150
MV RELIABILITY SERVICES	220,362
N.A.T.S. NURSERY LTD	83,704
N.W. INDUSTRIES LTD	133,476
NAC CONSTRUCTORS LTD	50,977,799
NAGPAL CONSULTING	140,665
NALCO CANADA CO.	174,900
NASH JOHNSTON LLP	68,589
NATIONAL AIR TECHNOLOGIES	30,424
NATIONAL PROCESS EQUIPMENT	89,904
NATIONS FIRST CONTRACTING	156,332
NATIVETEK SOLUTIONS	52,805
NAUTILUS ENVIRONMENTAL	134,928
NCE VALUE ENGINEERS INC	66,885
NEUTRAL ZONE COACHING AND	54,521
NEW CITY CONTRACTING LTD	237,172
NEW WESTMINSTER CORP. OF THE CITY	1,295,898
NEWEGG CANADA INC	32,484
NEW-LINE PRODUCTS LTD	185,866
NICKERSON CONSULTING SERVICES	30,048
NIDEC MOTOR CORPORATION	140,604
NORCAN FLUID POWER LTD	32,825
NORLANG CONTRACTING LTD	229,725
NORTH AMERICAN PIPE AND STEEL LTD	74,131
NORTH ARM MACHINE LTD	49,981
NORTH VANCOUVER CITY OF	85,451
NORTH VANCOUVER THE DISTRICT OF	409,992
NORTHERN BUILDING SUPPLY LTD	159,450
NORTHSIDE TRANSPORT LTD	39,210
NORTHSTAR ACCESS LTD	93,030
NORTHWEST HYDRAULIC CONSULTANTS LTD	527,898
NORTHWEST PIPE COMPANY	10,197,672

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2021

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
NORTON ROSE FULBRIGHT	2,188,337
NORTON ROSE FULBRIGHT IN TRUST	34,045,000
NSCP DESIGN BUILD LP	9,887,381
NUCOR ENVIRONMENTAL SOLUTIONS LTD	152,199
O2 PLANNING & DESIGN INC	74,445
OCEAN PIPE A DIVISION OF LEHIGH HANSON	72,716
ON POWER SYSTEMS INC	103,071
ON THE SPOT SERVICES INC	343,262
ONO WORK & SAFETY SURREY	41,403
OPEN TEXT CORPORATION	277,521
OPTIMUM TALENT INC	26,670
OPUS INTERNATIONAL CONSULTANTS (CANADA)	3,813,187
ORACLE CANADA ULC	125,076
ORBE CANADA INC DBA ORBINOX	51,624
ORKIN/PCO SERVICES CORPORATION	53,771
OSCAR RENDA CONTRACTING OF CANADA INC	1,596,920
PACHENA PROPERTIES LTD	8,399,949
PACIFIC BOILER LTD	133,317
PACIFIC CONTROLS LTD	224,418
PACIFIC FLOW CONTROL LIMITED	320,188
PACIFIC NATIONAL EXHIBITION	100,000
PACIFIC ONE CONTRACTING INC	81,807
PACIFIC PARKLANDS FOUNDATION	47,407
PACIFIC POWERTECH INC	145,450
PACIFIC RIM INDUSTRIAL INSULATION LTD	38,922
PACIFIC WEST TREE SERVICES INC	36,855
PACIFIC-SURREY CONSTRUCTION LTD	32,051
PACWILL ENVIRONMENTAL	71,940
PALADIN TECHNOLOGIES INC	118,944
PALMIERI BROS. PAVING LTD	352,322
PANARAMA TECHNOLOGIES LTD	54,254
PAR BHULLAR TRUCKING LTD	29,037
PARK DEROCHIE SEASIDE COATINGS INC	33,823
PARK PEOPLE PROJECTS CANADA	41,663
PARK SOLUTIONS INC	763,484
PARKER JOHNSTON INDUSTRIES LTD	72,204
PARKLAND CORPORATION	61,709
PARSONS INC	592,014
PARTNERSHIP FOR WATER SUSTAINABILITY IN	40,000
PATHWISE SOLUTIONS INC	38,883
PCL CONSTRUCTORS WESTCOAST INC	1,706,300
PECK & COMPANY	38,523
PEDRE CONTRACTORS LTD	24,219,538
PENGUIN APPLIANCES SALES AND SERVICE INC	64,489
PERI FORMWORK SYSTEMS INC	38,899
PERSONA CONSTRUCTION LTD	122,587
PETRO CANADA LUBRICATIONS INC	261,266
PHOENIX TRUCK & CRANE	204,328
PHSA LABORATORIES SERVICES	136,363
PIKA PUMP & COMPRESSOR	46,162
PINCHIN ENVIRONMENTAL LTD	47,775
PINNA SUSTAINABILITY INC	117,099
PINTON FORREST & MADDEN GROUP INC	101,873

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2021

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
PLATINUM STONE CONTRACTING	333,174
PLATYPUS CREATIVE GROUP COMMUNICATIONS	131,674
PMA CONSULTANTS, LLC	33,143
POLAR BATTERY LTD	33,757
POLYCRETE RESTORATIONS LTD	26,333
POLY-MOR CANADA INC	216,781
POMERLEAU-BESSAC G.P.	45,329,643
PORT COQUITLAM THE CITY OF	259,954
PORT MOODY CITY OF	75,604
POTENTIALIZE CONSULTING INC	73,500
POTTINGER GAHERTY ENVIRONMENTAL CONSULTA	69,668
POWELL CANADA INC	88,557
POWERHOUSE BUILDING SOLUTIONS (2009) INC	61,494
POWERTECH LABS INC	49,406
POWERWOOD	25,264
PRAIRIECOAST EQUIPMENT INC	163,707
PRAXAIR CANADA INC	757,139
PRECISE PARKLINK INC	28,524
PRECISION SERVICE & PUMPS INC	46,481
PRICE WATERHOUSE COOPERS	50,925
PRIMARY ENGINEERING AND CONSTRUCTION CORPORATION	49,713
PRIORITY ELECTRIC LTD	113,182
PROCON SYSTEMS (2013) INC	69,059
PROFICIENCY TESTING CANADA	35,262
PROGRESSIVE FENCE INSTALLATIONS LTD	96,290
PROGRESSIVE SEALING INC	253,354
PROSTAR PAINTING & RESTORATION LTD	140,586
PRO-TECH INDUSTRIAL MOVERS	34,508
PROTEL NETWORK DESIGN LTD	43,912
PUBLIC STORAGE	35,534
PURE TECHNOLOGIES LTD	306,175
PW TRENCHLESS CONSTRUCTION INC	1,205,489
PWA CUSTOM ALUMINUM SOLUTIONS INC	151,726
PWL PARTNERSHIP LANDSCAPE ARCHITECTS INC	80,696
QUADRA UTILITY LOCATING	31,675
QUALICHEM INDUSTRIAL PRODUCTS LTD	59,066
QUESTICA INC	95,763
R. DOSENBERG CONSULTING LTD	59,117
R. McDOUGALL CONSULTING AGROLOGIST	31,246
R.D. BACKHOE SERVICES INC	30,643
R.D.M. ENTERPRISES LTD	161,424
R.F. BINNIE & ASSOCIATES LTD	873,471
RAIDER HANSEN	27,458
RAM ENGINEERING	217,803
RAMTECH ENVIRONMENT PRODUCTS	59,369
RAPID AUTO GLASS LTD	49,602
RAPID TEST & TRACE CANADA	34,048
RAPID TRAFFIC MANAGEMENT LTD	69,411
RARE EARTH RECREATIONAL DEVELOPMENTS INC	76,558
RATIO ARCHITECTURE INTERIOR DESIGN	60,134
RAY BROWNE ROOFING LTD	43,527
RDH BUILDING SCIENCE INC	86,464
RECEIVER GENERAL OF CANADA	87,099

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2021

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
RECYCLING COUNCIL OF BC	125,321
REDDEN NET COMPANY LTD	26,982
REDWOOD PLASTICS CORPORATION	91,385
REMDAL PAINTING & RESTORATION INC	128,988
REMEDIATION SERVICES LTD	26,759
REMPEL BROS CONCRETE LTD	26,256
REN EX EARTHWORKS	322,652
RESEARCH INSTITUTE FOR KNOWLEDGE SYSTEMS (RIKS) BV	31,000
RESHAPE INFRASTRUCTURE STRATEGIES LTD	210,170
RETRO SPECIALTY CONTRACTORS INC	228,894
REUTER CHRISTA	51,572
RICHCO CONTRACTING LTD	39,150
RICHMOND CITY OF	468,509
RICHMOND HOLDINGS (2015) LTD	89,496
RICHMOND SCALE LTD	41,092
RICHVAN HOLDINGS (2006) LTD	105,541
RIDER HUNT INTERNATIONAL (ALBERTA) INC	55,024
RIPTIDE MARINE SALES LTD	26,230
RITEWAY TC SERVICES LTD	31,434
RIVER VALLEY CONSTRUCTION SERVICES LTD	50,093
ROBERDS EXCAVATING (1991) LTD	92,589
ROGERS WIRELESS	444,235
ROLLINS MACHINERY LTD	27,648
RONA	91,815
ROPER GREYELL LLP	166,277
ROSS MORRISON ELECTRICAL LTD	1,312,101
ROYAL BANK OF CANADA	71,337
RS WALDIE CONSULTING LTD	156,514
RSavage CONTRACTING	109,359
RST INSTRUMENTS LTD	31,481
RWDI AIR INC	34,734
RYDER ARCHITECTURE (CANADA) INC	34,760
SAFEGUARD FENCE & LABOUR LTD	97,298
SALISH ENVIRONMENTAL GROUP	33,983
SAMSUNG	90,413
SANCAAT EXCAVATING LTD	172,581
SANDERSON CONCRETE INC	60,515
SARTORI ENVIRONMENTAL SERVICES	719,797
SASAMAT VOLUNTEER FIRE FIGHTERS ASSOC	38,885
SASKAY SOIL TRANSFER FACILITY	25,837
SCHNEIDER ELECTRIC CANADA INC	103,475
SCHOOL DISTRICT 36 SURREY	287,828
SCHOOL DISTRICT NO. 39 (VANCOUVER)	46,680
SCL INSTRUMENTATION INC	29,802
SCOOBY'S DOG WASTE REMOVAL SERVICE LTD	143,383
SCOTT MITCHELL EXCAVATING LTD	443,818
SCS ENGINEERS	49,432
SEA TO SKY SOILS AND COMPOSTING INC	2,131,952
SEAWARD ENGINEERING & RESEARCH LTD	71,400
SEKHON P. TRUCKING	66,338
SEL SCHWEITZER LABORATORIES INC	168,003
SGS AXYS ANALYTICAL SERVICES LTD	814,100
SHAW CABLE	84,288

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2021

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
SHAW TELECOM G.P.	83,197
SI SYSTEMS PARTNERSHIP	225,283
SIDHU S. TRUCKING	245,357
SIEMENS CANADA LIMITED	76,192
SIGNSOURCE ARCHITECTURAL SIGNAGE LTD	35,681
SIMON FRASER UNIVERSITY	67,197
SINGLETON URQUHART REYNOLDS VOGEL LLP	120,708
SITE MARKETING PARTNERS INC	29,336
SKYE CONSULTING (B.C.) LTD	92,606
SKY-HI SCAFFOLDING LTD	34,981
SKYLARK MANAGEMENT CORP	318,220
SLINGSHOT COMMUNICATIONS INC	145,740
SMITH CAMERON PROCESS SOLUTIONS	385,379
SMS EQUIPMENT INC	132,140
SNC-LAVALIN INC	81,667
SNF CANADA LTD	853,975
SOFTCHOICE LP	153,850
SOLENI CANADA ULC	1,865,030
SOLID CADDGROUP	55,449
SOLUTIONS PEST CONTROL LTD	111,048
SOMATIC HVAC SOLUTIONS LTD	28,601
SONNEVERA INTERNATIONAL CORP.	54,755
SOS PLUMBING AND HEATING LTD	179,462
SOURCE OFFICE FURNISHING	35,584
SOUTH COAST BRITISH COLUMBIA	829,587
SOUTHERN CROSS HOLDINGS LTD	362,315
SOUTHERN RAILWAY OF B.C.	45,996
SOUTHPAW LEARNING PLAN	116,671
SPARTAN CONTROLS LTD	1,874,870
SPATIAL TECHNOLOGIES PARTNERSHIP GROUP	35,606
SPECTRUM SAFETY GROUP	271,876
SPENCER MCDONALD & ASSOCIATES INC OA THINKING DRIVER	73,678
SPICERS CANADA	75,163
SQUAMISH NATION	1,597,351
SR ENGINEERING LTD	30,179
STAGEFAB CUSTOM MANUFACTURING INC	26,455
STANDARD BUILDING SUPPLIES LTD	74,808
STANTEC ARCHITECTURE LTD	157,299
STANTEC CONSULTING LTD	5,063,802
STAPLES	133,613
STARBRUSH PAINTING	26,670
STASUK TESTING & INSPECTION LTD	468,466
STATUS ELECTRICAL CORP	502,049
STEWART MCDANNOLD STUART	93,544
STILL CREEK COLLISON	59,019
STINGRAY SAND & GRAVEL LTD	276,098
STREETLIGHT DATA INC	31,500
STUART OLSON CONSTRUCTORS LTD	25,481,333
SUMMERFIELD CONTRACTING LTD	643,724
SUMMIT VALVE AND CONTROLS INC	294,934
SUNBURY CEDAR	64,304
SUPER SAVE FENCE RENTALS INC	42,557
SUPER SAVE FUELS	170,746

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES
For the year ended December 31, 2021
Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
SUPERIOR CITY SERVICES LTD	130,185
SUPERIOR PROPANE LIMITED	84,293
SURREY CITY OF	1,433,928
SUSPENDED STAGES	30,559
SUTHERLAND CONCRETE LTD	33,569
SYLVIS ENVIRONMENTAL	1,317,702
SYNCOLLAB STRATEGIES	98,149
T&T POWER GROUP INC	57,961
TALON HELICOPTERS LIMITED	343,048
TARGET LAND SURVEYING LTD	94,792
TECHNICAL SAFETY BC	48,076
TEGHAN ACRES	44,729
TEKSYSTEMS CANADA CORP./SOCIETE TEKSYSTEMS CANADA	248,564
TELUS COMMUNICATIONS INC	1,209,743
TERVITA CORPORATION ENVIRONMENTAL	423,199
TETRA TECH CANADA INC	1,792,529
TFM CONSULTANTS	33,153
THE ACTIVE NETWORK	50,000
THE BLUE GOOSE CATTLE COMPANY	46,000
THE BRICK LTD	71,406
THE C&E CONSULTING GROUP LTD	340,135
THE CANADA LIFE ASSURANCE COMPANY	284,831
THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINT IN CANADA	182,800
THE CRITICAL THINKING CONSORTIUM	31,836
THE HOME DEPOT	316,330
THE PALADIN SECURITY GROUP	2,236,166
THOMPSON FOUNDRY LTD	74,175
TIGHT 5 CONTRACTING LTD	45,775
TIM LAWRENCE FILMS	76,059
TINBOX ENERGY SOFTWARE INC	71,119
TIP TOP CARPETS LTD	351,967
TLD COMPUTERS INC	128,641
TOOLNHAND CONTRACTING SERVICES LTD	203,858
TOROK NATHANIEL	50,899
TRANE BRITISH COLUMBIA	72,811
TRANMOTION SERVICES LTD	29,085
TRANS POWER CONSTRUCTION (1999) LTD	32,498
TRANSLINK	74,592
TRAYLOR-AECON GP	71,016,843
TREE ISLAND INDUSTRIES	221,734
TREEKO CONTRACTING LTD	108,305
TREVOR JARVIS CONTRACTING LTD	61,593
TRI ENVIRONMENTAL CONSULTING INC	29,160
TRI-CITY SITE SERVICES LTD	92,092
TRIEX CONTRACTING LTD	61,925
TRITECH GROUP LTD	3,804,576
TRIUMPH TRAFFIC INDUSTRIES INC	72,723
TSAA RESOURCE MANAGEMENT LTD	150,126
TSLEIL-WAUTUTH NATION	54,261
TSS SAFETY SERVICES - PACIFIC EHS	45,986
TUNDRA PROCESS SOLUTIONS LTD	175,180
TUPPER LANDSCAPING INC	25,164
TURNING POINT RESOLUTIONS INC	26,460

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2021

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
TURN-KEY CONSTRUCTION INC	230,671
UBS INDUSTRIES	35,703
ULINE	236,608
UNDERHILL GEOMATICS LTD	187,924
UNIFIED ALLOYS	33,178
UNIFIED SYSTEMS INC	51,006
UNISYNC GROUP LTD	80,911
UNIT4 BUSINESS SOFTWARE CORPORATION	246,227
UNITED DEFENSE SECURITY II LTD	65,122
UNITED RENTALS, INC	964,564
UNITEK SYSTEMS	40,672
UNITOW	149,475
UNIVAR CANADA LTD	51,460
UNIVERSAL LANDSCAPING INC	209,790
UNIVERSITY OF BRITISH COLUMBIA	850,131
UNIVERSITY OF OTTAWA	49,080
UNIVERSITY OF VICTORIA	28,634
UPLAND AGRICULTURAL CONSULTING LTD	67,967
USP TECHNOLOGIES CANADA ULC	168,674
VALLIN CANADA INC	37,969
VALLEY TRAFFIC SYSTEMS INC	426,808
VALLEYSIDE CONTRACTING SERVICES LIMITED	45,518
VANCO GASKETS LTD	67,819
VANCOUVER CITY OF	21,120,189
VANCOUVER FIRE & RADIUS SECURITY	44,855
VANCOUVER FRASER PORT AUTHORITY	2,128,861
VANCOUVER HOLDINGS (B.C.) LTD	58,067
VANCOUVER ISLAND UNIVERSITY	70,215
VANCOUVER PILE DRIVING LTD	466,074
VANCOUVER SIGN GROUP	121,538
VANCOUVER TRAFFIC SYSTEMS	477,250
VANPORT ENTERPRISES LTD	110,372
VEGA INSTRUMENTS CANADA LTD	35,786
VEOLIA ES CANADA INDUSTRIAL SERVICES	114,325
VEOLIA WATER TECHNOLOGIES CANADA INC	34,880
VERITIV CANADA INC	99,059
VIA ARCHITECTURE	237,060
VICTORIA MOBILE RADIO LTD	169,069
VIKING FIRE PROTECTION INC	59,387
VWNA PROCESS SOLUTIONS/CANADA, INC	41,841
VWR INTERNATIONAL	183,803
WAGNER MAINTENANCE	569,463
WAINBEE LIMITED	75,312
WAXAX INDUSTRIAL COMPONENTS	201,421
WARD AND BURKE MICROTUNNELLING LTD	6,267,831
WASP CONSULTING LTD	25,304
WASSERMAN & PARTNERS ADVERTISING INC	365,139
WASTE AND RESOURCES ACTION PROGRAMME	33,983
WASTE'N WATERTECH	84,756
WATERS LIMITED	61,983
WBM TECHNOLOGIES INC	84,180
WCC ENGINEERING CORP	101,992
WEIR-JONES ENGINEERING LTD	183,496

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2021

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
WESCO DISTRIBUTION CANADA INC	452,088
WEST COAST ELEVATOR SERVICES LTD	168,808
WEST SHORE CONSTRUCTORS LTD	924,882
WEST VANCOUVER CORP OF THE DISTRICT	639,604
WESTBURNE ELECTRIC SUPPLY	224,125
WESTECH INDUSTRIAL LTD	30,868
WESTERLY RESTORATION LTD	194,800
WESTERN WEED CONTROL (1980) LTD	48,668
WESTERRA EQUIPMENT	167,160
WESTLUND INDUSTRIAL SUPPLY LTD	56,203
WESTMAR ADVISORS INC	54,599
WESTPRO A DIVISION OF POMERLEAU INC	2,533,760
WESTSIDE PEST CONTROL LTD	63,000
WHITE PINE ENVIROMENTAL RESOURCES INC	96,445
WHITE ROCK CITY OF	40,083
WILL CREATIVE INC	34,188
WINVAN PAVING A DIVISION OF MAINLAND CONSTRUCTION MATERIALS ULC.	104,550
WISMER & RAWLINGS ELECTRIC LTD	256,443
WJF INSTRUMENTATION (1990) LTD	80,683
WOLSELEY INDUSTRIAL CANADA INC	339,356
WOOD CANADA LIMITED	699,694
WOOD ENVIRONMENT & INFRASTRUCTURE SOLUTIONS A DIVISION OF WOOD CANADA LTD	239,215
WOOD WYANT INC	31,232
WSP CANADA GROUP LIMITED	2,886,051
XEROX OF CANADA LIMITED	94,836
XYLEM CANADA LP	921,710
YELLOWRIDGE CONSTRUCTION LTD	351,767
YOUNG ANDERSON BARRISTERS & SOLICITORS	72,810
ZAYO CANADA INC	90,359
Payment to suppliers of goods and services who received aggregate payment exceeding \$25,000	\$ 842,208,246
Total payments to suppliers who received aggregate payments of \$25,000 or less	13,041,535
Total payments made to Canadian suppliers (excluding aggregate Flow Through Payments, Grant/Contributions)	\$ 855,249,781

Payroll, Debt and Mortgage Payments Made in 2021

CANADA MORTGAGE HOUSING CORPORATION (CMHC)	453,229
CANADA LIFE	311,402
CANADA REVENUE AGENCY	53,852,634
COAST CAPITAL	350,060
COQUITLAM CITY OF	35,621
DELTA CITY OF	82,048
FIRST NATIONAL	514,891
GVRDEU	671,674
MAPLE RIDGE CITY OF	28,710,000
MCAP	1,401,654
MINISTER OF FINANCE	3,564,614
MUNICIPAL FINANCE AUTHORITY	284,290,185
MUNICIPAL PENSION PLAN	29,498,526

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES

For the year ended December 31, 2021

Payments to Canadian Suppliers (\$Cdn)

Supplier Name	Payment Amount
PACIFIC BLUE CROSS	5,761,301
PEOPLE'S TRUST COMPANY	341,213
ROYAL BANK OF CANADA	687,900
SURREY CITY OF	149,094,000
TEAMSTERS LOCAL UNION #31	807,265
THE GREAT WEST LIFE ASSURANCE COMPANY	3,413,277
TRANSLINK	2,701,641
UNITED WAY OF THE LOWER MAINLAND	31,843
WORKSAFE BC	2,123,109

Total Payment and Flow Through Payments made in 2021

\$ 568,698,085

Payment made in 2021 for External Contributions

Board Approved Contributions

CATCHING THE SPIRIT YOUTH SOCIETY	75,000
FRASER BASIN COUNCIL SOCIETY	300,000
KANAKA EDUCATIONAL & ENVIRONMENTAL	36,000
PACIFIC PARKLANDS FOUNDATION	179,000
RECEIVER GENERAL OF CANADA	67,985
SEYMOUR SALMONID SOCIETY	125,000
THOMPSON RIVERS UNIVERSITY	75,000
WATERSHED WATCH SALMON SOCIETY	34,000

Payments for External Contributions exceeding \$25,000

\$ 891,985

Payments for External Contributions of \$25,000 or Less

423,600

Total Payment made in 2021 for External Contributions

\$ 1,315,585

Total Payment made to Canadian Suppliers (\$Cdn)

\$ 1,425,263,452

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES**For the year ended December 31, 2021****Payments to US Suppliers**

Supplier Name	Payment Amount
BEAVER ELECTRICAL MACHINERY LTD (USD)	\$ 120,680
COMOTION INC	50,000
CORPORATE SERVICES LLC	111,980
CUMMINS WESTERN CANADA LP (USD)	557,593
EMPOWERING A GREEN ENVIRONMENT AND ECONOMY LLC	42,150
ENVIRONICS INC	81,342
FINNING INTERNATIONAL INC (USD)	1,275,711
FLSMIDTH INC	31,693
HUBER TECHNOLOGY INC	28,856
INDUSTRIAL SOFTWARE SOLUTIONS (USD)	31,920
INFOR (US) INC	324,121
INNOVYZE INC	45,458
MCMILLEN LLC	47,982
MRI SOFTWARE LLC	60,343
OSISOFT	68,972
PITCHBOOK DATA INC	40,650
SCHWING BIOSET INC	25,082
SSI COMPACTION SYSTEMS	1,462,538
TABLEAU SOFTWARE LLC	103,767
REPUBLIC SERVICES	2,631,240
UTILITY SYSTEMS TECHNOLOGIES INC (US)	313,064
VERSATA FZ LLC (US)	40,000
WASTE MANAGEMENT OF CANADA CORPORATION	3,186,603
WATER RESEARCH FOUNDATION (US)	254,804
Total payments to US suppliers who received amounts exceeding \$25,000	\$ 10,936,549
Total payments to US suppliers who received \$25,000 or less	498,607
Total payments made to US suppliers - US dollars	\$ 11,435,156 US\$
Total payments made to US suppliers - Canadian dollars	\$ 14,497,491 CAD\$

SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES
For the year ended December 31, 2021
Reconciliation of Payments for Goods and Services to Financial Statements

Total payments to Canadian Suppliers (Schedule 5)	\$ 1,425,263,452
Total payments to US Suppliers - in Canadian dollars (Schedule 6)	14,497,491
	\$ 1,439,760,943
Total expenditures per Financial Statements	
Exhibit B - Consolidated Statement of Operations	\$ 645,397,442
Acquisition of tangible capital assets	
Exhibit C - Consolidated Statement of Change in Net Debt	720,500,623
Items included in Financial Statements but not in Schedules 5 and 6:	
Salaries and benefits per note 17 of financial statements	(208,107,340)
Salaries and benefits capitalized and included in tangible capital assets	(16,220,626)
2021 accounts payable and accrued liabilities	(384,234,381)
Sinking fund income attributed to members and Translink	(28,221,986)
Revenues collected against supplier payments	(18,429,861)
Building operations expenditures paid through contractor	(17,709,270)
Amortization of tangible capital assets	(86,414,786)
Amortization of prepaid land leases	(194,799)
Non-cash adjustments	(11,329,618)
Items not included in Financial Statements but in Schedule 5 and 6:	
2020 accounts payable and accrued liabilities	294,805,489
Payroll and other remittances	96,159,628
Municipal GST rebate and ITCs	41,915,309
Payments not resulting in goods and services:	
Payments to Member Municipalities for MFA debt	180,623,310
Payments to Municipal Finance Authority	284,290,185
Payments for MVHC mortgages	7,624,963
Interest long-term debt	(60,693,339)
	\$ 1,439,760,943