



**2025**

**STATEMENT OF FINANCIAL  
INFORMATION**

# **City of Colwood**

## **Statement of Financial Information**

FISCAL YEAR ENDED DECEMBER 31, 2025  
FINANCIAL INFORMATION ACT

**City of Colwood**  
**2025 Statement of Financial Information**  
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**Section 1**

**Statement of Financial Information Approval**

**Approved by Council for the City of Colwood at the special meeting of June 29, 2026.**

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



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Kathy McLennan, CPA  
Director of Finance  
June 29, 2026



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Doug Kobayashi  
Mayor  
June 29, 2026

## Section 2

# Management Report

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles as prescribed by the Public Sector Accounting Board (“PSAB”) of the Canadian Institute of Chartered Accountants. The integrity and objectivity of these statements are management’s responsibility. Management is also responsible for all statements and schedules and for ensuring that this information is consistent with the information contained in the audited 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.

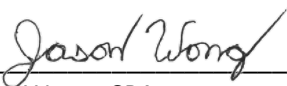
Mayor and Council are responsible for ensuring that management fulfils its responsibilities for financial reporting and internal controls. Mayor and Council meet with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination includes a review and evaluation of the City’s systems of internal controls and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. Their examination does not relate to the other schedules and statements required by the Financial Information Act.

On behalf of The City of Colwood,

  
\_\_\_\_\_  
Jason Johnson  
Chief Administrative Officer  
June 29, 2026

  
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Kathy McLennan, CPA  
Director of Finance  
June 29, 2026

  
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Jason Wong, CPA  
Manager of Finance  
June 29, 2026

## **Section 3**

# **Financial Statements**

## **For the year ended December 31, 2025**

The 2025 consolidated financial statements were approved by Council on May 11, 2026 and are available on the City's website or upon request. This information has not been included in this report.

## **Section 4**

### **Schedule of Debts**

**For the year ended December 31, 2025**

#### **Long Term Debt**

Information on the long-term debt of the City of Colwood is shown in Note 9 of the 2025 consolidated financial statements.

#### **Debt covered by sinking funds or reserves**

As shown in Note 9 of the 2025 consolidated financial statements, long term debt outstanding of \$10,467,131 has been borrowed through the Municipal Finance Authority. The debentures are issued on a sinking fund basis.

## **Section 5**

# **Schedule of Guarantee and Indemnity Agreements**

## **For the year ended December 31, 2025**

The City of Colwood has not given any guarantees or indemnities under the Guarantees and Indemnities regulation.

Section 6

**Schedule of Council Remuneration and Expenses**  
For the year ended December 31, 2025

<b>ELECTED OFFICIAL</b>	<b>POSITION</b>	<b>REMUNERATION AND ALLOWANCE FOR INCIDENTAL EXPENSES</b>	<b>EXPENSES INCURRED FOR MEETINGS, COURSES AND CONVENTIONS</b>
<b>DAY, CYNTHIA</b>	COUNCILLOR	\$ 29,620	\$ -
<b>GROVE, DAVID</b>	COUNCILLOR	29,620	2,405
<b>JANTZEN, DEAN</b>	COUNCILLOR	29,620	-
<b>JORDISON, KIMBERLY</b>	COUNCILLOR	29,620	1,000
<b>KOBAYASHI, DOUG</b>	MAYOR	59,240	-
<b>OLSEN, MISTY</b>	COUNCILLOR	29,620	2,697
<b>WARD, IAN</b>	COUNCILLOR	29,620	800
<b>TOTAL</b>		<b>\$ 236,960</b>	<b>\$ 6,902</b>

## Section 7

# Schedule of Employee Remuneration and Expenses

## For the year ended December 31, 2025

EMPLOYEE NAME	POSITION	REMUNERATION*			Expenses**
		Gross Earnings	Taxable Benefits	TOTAL	
ABRAHAMSON, LISA	EMERGENCY SERVICES SUPPORT COORDINATOR	74,946	509	75,455	-
ABRAHAMSON, SCOTT	ASSISTANT FIRE CHIEF	162,029	1,236	163,265	3,111
ANDERSON, PETER	PARKS LEAD HAND	79,590	526	80,116	2,213
ANDREWS, JOSHUA	HEAD ENGINEER	114,643	618	115,261	461
ASHCROFT, REN	INFRASTRUCTURE ACCOUNTANT	82,004	618	82,622	1,055
BAYLIS, JOSHUA	MANAGER OF ENGINEERING	160,076	1,236	161,312	292
BEAUVILLIER, GORDON	MANAGER OF PARKS	126,670	1,236	127,906	1,061
BINGHAM, DIEGO	INFORMATION TECHNOLOGY ANALYST	94,327	618	94,945	1,800
BLAKELY, MATTHEW	SENIOR PLANNER	103,613	618	104,231	1,716
BOSOMWORTH, MAIRI	MANAGER OF PLANNING	110,696	771	111,467	380
BRADLEY, SHAUN	OCCUPATIONAL HEALTH & SAFETY ADVISOR	81,257	517	81,774	280
BRYSON, DANIEL	SUPERVISOR OF ROADS	105,851	618	106,469	2,612
CAMPEAU, RYAN	PARKS LEAD - CAPITAL PROJECTS	100,323	618	100,941	617
CASSIDY, RYAN	FIREFIGHTER	106,143	832	106,975	1,006
CLARK, SHIREEN	UNION LEAVE	138,334	602	138,936	-
CLARKE, STEVEN	FIREFIGHTER	151,629	1,019	152,648	-
DOUGLAS, CATHERINE	HUMAN RESOURCES ADVISOR	99,899	1,070	100,969	3,169
DOWNTON, MARK	MANAGER OF INFORMATION TECHNOLOGY	145,199	1,236	146,435	950
DUFFIN, STEVEN	ROADS LEAD HAND	80,293	522	80,815	2,462
EDEN, DEANNA	ENGINEERING TECHNOLOGIST III	104,985	618	105,603	461
ERWIN, BRYAN	FIRE CHIEF	179,999	1,236	181,235	2,560
FAYKES, GARY	SENIOR BUILDING OFFICIAL III	110,763	618	111,381	3,347
FIELDEN, KELSEA	PLANNER II	86,148	577	86,725	1,006
FISHER, ROB	SUPERVISOR OF PARKS	90,598	618	91,216	2,096
GIVENS, DESIREE	PLANNER III	100,453	593	101,046	5,204
GOBLE, BRIAN	MANAGER OF GIS DATA	131,258	1,236	132,494	288
GRANT, BYRON	MANAGER OF BUILDING & BYLAW	159,996	1,956	161,952	3,972
HARRISON, TREVOR	IRRIGATION TECHNICIAN	75,816	504	76,320	743
HEPTING, JENNIFER	DEPUTY CHIEF ADMINISTRATIVE OFFICER	201,116	1,236	202,352	2,577
HERNANDEZ BANUELAS, YAZMIN	DIRECTOR OF PLANNING	138,820	997	139,817	1,593
HILDEBRAND, VAUGHN	BUILDING OFFICIAL III	106,588	618	107,206	707
JOHNSON, JASON	CHIEF ADMINISTRATIVE OFFICER	205,901	1,236	207,137	383
KAHL, BRANDON	FIREFIGHTER	107,032	754	107,786	256
KNUTSON, AARON	ENGINEERING TECHNOLOGIST III	100,612	618	101,230	-
LALANDE, MARCY	MANAGER OF CORPORATE SERVICES	145,975	1,236	147,211	3,575
MARTIN, NATHAN	ROADS LEAD HAND	79,620	526	80,146	1,791
MCINNES, CAMERON	SUPERVISOR OF UTILITIES	92,423	618	93,041	3,486
MCKELLAR, STEVEN	BYLAW OFFICER II	88,590	544	89,134	209
MCKAY, JARED	MANAGER OF FINANCE	133,185	1,030	134,215	2,998
MCLENNAN, KATHRYN	DIRECTOR OF FINANCE	188,448	1,236	189,684	8,035
MCPHEE, GRAYDON	SUPERVISOR OF PARKS	85,321	602	85,923	1,999
MURPHY, SEAN	PARKS LEAD HAND	81,550	526	82,076	1,706

## Section 7

# Schedule of Employee Remuneration and Expenses continued

For the year ended December 31, 2025

EMPLOYEE NAME	POSITION	REMUNERATION*			Expenses**
		Gross Earnings	Taxable Benefits	TOTAL	
NORTHROP, TANNER	MANAGER OF ROADS & UTILITIES	130,218	1,236	131,454	991
OLSTEAD, QUENTON	UTILITIES LEAD HAND	85,436	526	85,962	1,210
PALENDAT, CATHERINE	RECORDS COODINATOR	76,841	526	77,367	608
PERKINS, CANDACE	MANAGER OF HUMAN RESOURCES	168,004	1,236	169,240	2,864
PETTIGREW, JOSH	ASSISTANT FIRE CHIEF	146,345	1,236	147,581	3,770
PETTEPIECE, TYLER	ENGINEERING LEAD - CAPITAL PROJECTS	101,575	618	102,193	-
PETERSON, RYAN	HEAVY DUTY MECHANIC	86,731	578	87,309	395
POIRIER, SABRINA	OPERATIONS MANAGER	107,847	-	107,847	216
POLLOCK, MIGUEL	LABOURER II - PARKS	75,590	474	76,064	1,592
POOLE, MICHAEL	FIREFIGHTER	116,765	1,019	117,784	-
PORTER, RACHEL	INFORMATION TECHNOLOGY TECHNICIAN	84,856	572	85,428	113
POWER, HEATHER	DEPUTY CORPORATE OFFICER	103,310	1,116	104,426	2,580
RICHMAN, CAROLYN	PLANNER II	85,233	600	85,833	21
ROSENBERG, JOHN	DIRECTOR OF ENGINEERING & PUBLIC WORKS	200,163	17,540	217,703	201
ROWE, BRITTANY	BUILDING OFFICIAL III	96,414	618	97,032	871
ROY, JEFFREY	FIREFIGHTER	128,501	978	129,479	768
ROY, RICHARD	SENIOR PLANNER	109,120	618	109,738	456
RUSSELL, SANDRA	MANAGER OF COMMUNICATIONS & ENGAGEMENT	150,602	1,236	151,838	95
RUSSELL, JOHN	OPERATIONS MANAGER	139,166	978	140,144	585
SCHWAB, RHONDA	GIS LAND RECORDS TECHNOLOGIST	93,803	602	94,405	48
SMITH, KYLE	FIREFIGHTER	134,707	1,019	135,726	50
SMITH, RICHARD	SENIOR BYLAW OFFICER	91,596	616	92,212	2,613
SMITH, JENNIFER	ENGINEERING COORDINATOR	74,792	509	75,301	80
STILLER-MOLDOVAN, CASSANDRA	PHYSICIAN	268,663	720	269,383	47,034
SUZUKI, KAITLYN	PLANNING TECHNICIAN	80,533	527	81,060	416
TAYLOR, ADAM	LABOURER II	74,672	474	75,146	-
THOMSEN, PETE	PARKS IRRIGATION LEAD HAND	77,978	526	78,504	347
TOMLINSON, JOHN	LABOURER II	76,040	474	76,514	289
TWIDALE, CRAIG	FIREFIGHTER	148,006	1,019	149,025	1,734
VANDERFORD, JASON	FLEET SUPERVISOR	104,388	618	105,006	3,021
WHITE, JAMES	UTILITIES CHARGEHAND	81,797	535	82,332	501
WHITTAKER, ADAM	FIREFIGHTER	143,523	1,019	144,542	4,141
<b>TOTAL \$75,000 OR MORE</b>		<b>8,555,934</b>	<b>75,116</b>	<b>8,631,050</b>	<b>149,786</b>
<b>TOTAL UNDER \$75,000</b>				<b>3,468,766</b>	<b>48,561</b>
<b>GRAND TOTAL</b>				<b>12,099,816</b>	

\* Remuneration (a) includes any form of salary, wages, bonuses, gratuities, taxable benefits, payment into trust or any form of income deferral paid by the corporation to the employee or on behalf of the employee during the fiscal year being reported upon, whether or not such remuneration is reported under the Income Tax Act (Canada) and (b) does not include anything payable under a severance agreement. Non-taxable amounts such as the Employer's contributions to Municipal Superannuation are not included in employee remuneration.

\*\* Expenses are defined as travel expenses, memberships, tuition, relocation, vehicle expenses, extraordinary hiring expenses, registration fees and similar amounts paid directly to an employee or to a third party on behalf of the employee, which has not been included in 'remuneration.'

## **Section 8**

# **Schedule of Severance Agreements**

## **For the year ended December 31, 2025**

There were three (3) severance agreements under which payment commenced between the City of Colwood and its non-unionized employees during fiscal year 2025. These agreements represented three (3) to twelve (12) months of salary and benefits.

Prepared under the Financial Information Regulation, Schedule 1, subsection 6 (7).

## Section 9

# Schedule of Payments to Suppliers of Goods and Services

## For the year ended December 31, 2025

SUPPLIER NAME	2025 Amount Paid
AARDVARK PAVEMENT MARKING SERVICES	73,024
ACERA INSURANCE SERVICES LTD	61,253
ACKLANDS - GRAINGER INC.	38,068
AMAZON MARKETPLACE CANADA	26,692
APPROACH ELECTRICAL CONTRACTING - SLADE MARSHALL	131,833
ASSOCIATED FIRE SAFETY	31,832
ASSOCIATED ENGINEERING (B.C.)LTD	188,318
ATS TRAFFIC LTD	36,570
AUBREY'S ENTERPRISES LTD.	63,223
BALANCED + INC	56,286
BC HYDRO & POWER AUTHORITY	344,865
BC LIFE	39,879
BEAVER ELECTRICAL MACHINERY	127,195
BG CONTRACTING LTD	113,098
BLACK PRESS GROUP LTD	33,394
BRANDT TRACTOR LTD (NANAIMO)	37,793
BRIAN GOULD CONSULTING INC DBA ALPINE SOLUTIONS AVALANCHE SERVIC	112,540
C3 MAINLINE INSPECTIONS INC	90,382
CANADIAN LINEN	32,418
CANOE PROCUREMENT GROUP OF CANADA	37,481
CAPITAL CITY PAVING LTD	928,912
CAPITAL REGIONAL DISTRICT ANIMAL CONTROL DIVISION	60,587
CAPITAL REGIONAL DISTRICT - WATER	168,221
CDW CANADA CORP	115,309
CENTRALSQUARE CANADA SOFTWARE INC	67,024
CITY OF LANGFORD - RCMP	977,220
CITY OF SURREY - FIRE DISPATCH	82,227
COLLIERS PROJECT LEADERS INC	39,282
COLUMBIA FUELS	130,865
COMAC CORPORATION	74,670
COMMUNITY SOCIAL PLANNING COUNCIL	255,148
COMPUGEN INC	102,193
CO-OPERATORS	35,542
CREST (EMERGENCY SERVICES)	60,120
DAECO INSTALLATIONS LTD	75,612
DIAMOND HEAD CONSULTING LTD	112,209
DL'S BINS LTD	154,704
DR J A PEWARCHUK & DR N L PEWARCHUK MEDICAL SERVICES INC	76,667
EARL, ROBERT	36,150
E-COMM EMERGENCY COMMUNICATIONS FOR BC INC	426,820
E.H. EMERY ELECTRIC LTD	111,313

# Schedule of Payments to Suppliers of Goods and Services continued

For the year ended December 31, 2025

SUPPLIER NAME	2025 Amount Paid
EMERGENCY MANAGEMENT GROUP	44,201
ESRI CANADA LIMITED	43,285
EUNA SOLUTIONS INC	63,056
FINELINE ROAD MARKING LTD	37,634
FIT LOCAL GOVERNMENT CONSULTING	29,033
FLYNN CANADA LTD	362,983
FOCUS FLEET AND FUEL MANAGEMENT	28,753
GFL ENVIRONMENTAL INC	68,568
GREATER VICTORIA LABOUR RELATIONS ASSOCIATION	91,394
GREATER VICTORIA PUBLIC LIBRARY	1,171,585
GREEN TEAMS OF CANADA	25,220
GREGG DISTRIBUTORS CO. LTD.	66,552
H2X CONTRACTING LTD	38,519
INTROBA CANADA LLP	27,434
ISLAND ASPHALT COMPANY	41,272
ISLAND TRACTOR & SUPPLY (CANADA) LTD	96,300
JENNER CHEVROLET BUICK GMC	90,349
JESSICA L. MCDONALD INC	48,067
J R HUGGETT COMPANY CORP	33,378
KASIAN ARCHITECTURE INTERIOR DESIGN AND PLANNING LTD.	96,217
KINETIC DESIGN-BUILD LTD	449,368
KPMG LLP	40,866
LATORIA SOUTH DEVELOPMENT LP	192,764
LEMAY ARCHITECTURE & DESIGN LTD	112,944
LOGIC LEAGUE CONSULTING LTD	99,407
MAINROAD MAINTENANCE PRODUCTS	41,249
MCELHANNEY LTD	193,703
METRO MOTORS LTD	313,190
MF CONSTRUCTION CONTRACTING INC	38,072
MINISTER OF FINANCE - REVENUE DIVISION, INCOME TAXATION BRANCH	232,665
MUNICIPAL INSURANCE ASSOCIATION of BC	274,935
MUNICIPAL PENSION PLAN	1,100,756
NORS CONSTRUCTION EQUIPMENT CANADA GW LTD	175,880
NORTHRIDGE EXCAVATING LTD	1,167,954
NORTH GLASS & ALUMINUM LTD	47,933
PACIFIC BLUE CROSS	401,416
PACIFIC CENTRE FAMILY SERVICES ASSOCIATION	181,750
P & R TRUCK CENTRE LTD	184,843
PARKWORKS SOLUTIONS CORP	81,912
PURE PHARMACIES GENERAL PARTNERSHIP	70,783
RAYLEC POWER LP	103,445

# Schedule of Payments to Suppliers of Goods and Services continued

For the year ended December 31, 2025

SUPPLIER NAME	2025 Amount Paid
RECEIVER GENERAL (CPP, EI PREMIUMS)	693,944
RECEIVER GENERAL FOR CANADA (RCMP)	5,088,418
REDBLUE HEATING & REFRIGERATION	37,107
RPSP BEACH FRONT DEVELOPMENTS MANAGER LTD	383,887
ROCKY MOUNTAIN PHOENIX	62,694
SALISH SEA INDUSTRIAL SERVICES	107,846
SCHOOL DISTRICT #62	46,063
SELLENTIN HABITAT RESTORATION & INVASIVE SPECIES CONSULTING LT	41,498
SIGMA SAFETY CORP	34,966
SLEGG LUMBER LTD	31,945
SPOT SOLUTIONS LTD	229,740
STANTEC CONSULTING LTD	28,233
STREAMSIDE NATIVE PLANTS	26,885
SUBURBAN MOTORS A DIV OF VICTORIA FORD ALLIANCE	141,015
SURESPAN CONSTRUCTION LTD	3,348,277
TELUS COMMUNICATIONS (BC)INC	53,275
TELUS MOBILITY (BC)	47,239
THE SIGN PAD	130,690
TOMAHAWK TREE SERVICE LTD.	35,587
TRAINE CONSTRUCTION LTD	275,855
UNIVERSAL SHEET METAL LTD	182,926
UNIVERUS SOFTWARE CANADA INC	76,261
URBAN SYSTEMS	245,336
VANBUCHOLTZ MECHANICAL LTD	47,093
VICTORIA DRAIN SERVICES LTD	55,218
WEST SHORE PARKS & REC SOCIETY	1,581,521
WORKSAFE BC	442,693
WSP CANADA INC	104,115
YOUNG ANDERSON	198,260
<b>TOTAL PAYMENTS TO SUPPLIERS-AGGREGATE PAYMENTS EXCEEDING \$25,000</b>	<b>27,555,158</b>
<b>TOTAL PAYMENTS TO SUPPLIERS-AGGREGATE PAYMENTS \$25,000 OR LESS</b>	<b>2,543,411</b>
<b>GRAND TOTAL PAYMENTS TO SUPPLIERS</b>	<b>\$ 30,098,569</b>

## Section 10

### Schedule of Grants and Contributions For the year ended December 31, 2025

RECIPIENT	AMOUNT
<b>Grant in Aid Program:</b>	
Access West Shore Society	\$ 900
BC/Yukon Command of The Royal Canadian Legion Foundation	1,900
Capital Bike Society	1,800
Colwood Church	500
Compost Education Centre	900
Construction Foundation of BC- The Forge	5,000
Crisis Intervention and Public Information Society of Greater Victoria	2,000
Friends of Havenwood Park	400
Juan De Fuca Performing Arts Centre Society	1,200
Open Gate Church	1,300
Peninsula Streams Society	1,500
QCHAT Support Association	2,000
Reimagine West Shore Community Society	1,700
Rewired Recovery Foundation	1,800
Royal Canadian Legion (Prince Edward Branch #91)	4,600
The Salvation Army Connection Point Church And Resource Centre	2,000
Sarah Beckett Memorial Run	1,200
School District #62 - (Belmont Dry Grad)	1,000
School District #62 (Dunsmuir HipHop Club)	500
School District #62 - (Na'tsa'maht Indigenous Education at Royal Bay Secondary School)	1,300
School District #62 - (Royal Bay Dry Grad)	1,100
Stigma-Free Society	1,500
Take A Hike Foundation	1,600
Vancouver Island South Film & Media Commission	2,500
Victoria Brain Injury Society	1,300
Victoria Screammers Bocchia Club	700
Volunteer Victoria	900
West Shore Arts Council	700
Westshore Charity Quilt Society	1,000
<b>Total Grant in Aid</b>	<b>44,800</b>
<b>Annual Grants:</b>	
Colwood Volunteer Firefighters Association	15,000
Community Social Planning Council - Colwood Rent Bank	30,000
Blumstengel, Sienna (Create Places Grant)	100
Parsons, Sheryl (Create Places Grant)	250
<b>Sponsorships and Contributions:</b>	
Colwood Medical Clinic Foundation	4,000
Cops 4 Cancer c/o West Shore RCMP	1,750
Esquimalt Nation - Tribal Journeys	1,000
Hockey 4 Youth Foundation (West Shore Parks & Recreation Programming)	5,000
Royal Roads University (National Indigenous People's Day)	2,500
Songhees Nation - Tribal Journeys	1,000
Songhees Nation - Truth and Reconciliation (Powwow)	5,000
<b>GRAND TOTAL</b>	<b>\$ 110,400</b>

*The total amounts paid to employees (Section 7), to suppliers (Section 9) and to grant and contribution recipients (Section 10) per the SOFI varies from the total expenses per the 2025 consolidated statement of operations (Section 3) for a number of reasons. The SOFI includes supplier payments for capital expenditures, and capital expenditures are not reflected on the consolidated statement of operations. The SOFI reflects activity of the City of Colwood only, where the consolidated financial statements include the activity of both the City of Colwood and West Shore Parks and Recreation Society. Further, the SOFI is prepared on a cash basis, where the consolidated financial statements are prepared on an accrual basis.*