PROVINCE OF BRITISH COLUMBIA

Thirty-ninth Annual Report

of the Business Done in Pursuance of the

MUNICIPAL SUPERANNUATION ACT

YEAR ENDED DECEMBER 31

1977

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in right of the Province of British Columbia.
1978

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To the Honourable HENRY P. BELL-IRVING, D.S.O., O.B.E., E.D.,
Lieutenant-Governor of the Province of British Columbia

MAY IT PLEASE YOUR HONOUR:

The undersigned respectfully submits the Report of the business done in pursuance of the *Municipal Superannuation Act* during the year ended December 31, 1977.

HUGH A. CURTIS
Provincial Secretary and
Minister of Government Services

Office of the Provincial Secretary and
Minister of Government Services
Victoria, B.C., January 31, 1979.

The Honourable Hugh A. Curtis,
Provincial Secretary and
Minister of Government Services,
Victoria, B.C.

SIR: I have the honour to lay before you the Report of the business done in pursuance of the *Municipal Superannuation Act* during the year ended December 31, 1977.

Respectfully submitted,

J. D. REID
Superannuation Commissioner

January 31, 1979.

MUNICIPAL SUPERANNUATION ACT

ANNUAL REPORT

Report of Business Done in Pursuance of the Municipal Superannuation Act for the Fiscal Year Ended December 31, 1977

Section 3 (1)—During the year the Act applied to the following additional employers effective from the date shown:

Armstrong-Spallumcheen School District No. 21	January 1, 1977
Stewart General Hospital	January 1, 1977
Registered Nurses Association of B.C. Labour Relations Division	April 1, 1977
Westbank Irrigation District	May 19, 1977
Nisgha School District No. 92	August 1, 1977
Burns Lake School District No. 55	September 1, 1977
Golden School District No. 18	September 1, 1977
Bella Bella Indian Band Council	October 20, 1977
Coquitlam Public Library Board	November 6, 1977

In the same period five employers were deleted.

As at December 31, 1977, there were 401 active employer accounts in the Fund.

Section 5—All moneys received and paid out under the provisions of this Act are shown in the statement of changes in fund balance and all assets and liabilities appertaining to the granting of superannuation allowances are shown in the statement of financial position. These financial statements are attached to this Report.

Section 6—Employee contributions amounted to $43,540,084 made up as follows:

	$
Basic contributions	37,871,790
Cost-of-living supplementary allowances contributions	2,515,572
Voluntary and special agreement	3,079,492
Purchase of service	45,946
Leave of absence	1,349
Reinstatement	25,935

As at December 31, 1977, there were 53,598 contributors with credits in the Fund as set out by employer in attached Schedule 6. There were, in addition, 5,080 former contributors with credits remaining in the Fund, of whom 510 had deferred vested pension rights.

Section 8 (1)—Employer contributions amounted to $39,888,438, made up as follows:

	$
In respect of current service	35,657,637
In respect of past service	1,667,979
In respect of recognition of service	45,946
In respect of leave of absence	1,304
In respect of cost-of-living supplementary allowances	2,515,572

Contributions by each of the 401 active employer accounts are set out in attached Schedule 2.

Section 8 (2)—Pursuant to special agreements with 44 employers, supplementary allowance payments amounting to $277,963 were made from the Fund and provided as follows:

	$
By reimbursement by former employers	226,019
From interest earnings of the Fund in excess of 4 per cent as authorized by section 10 (3) (*d*)	51,944

Section 10 (1)—The statutory contribution of the Minister of Finance towards reduction of employer obligations in respect of past service of employees was $10,000.

*Sections 13, 16, 17 (1), and 17*E—Superannuation allowances were granted in respect of 731 employees made up as follows:

Normal retirement age	611
Total and permanent disability	45
Death in service	24
Deferred	51

Transfers totalling $266,795 were received from three reciprocal pension plans in respect of 11 contributors upon grant of allowance and in respect of 10 contributors following transfer of service as follows:

		$
Upon grant of allowance—		
Public Service Superannuation Fund	11	220,566
During service—		
Public Service Superannuation Fund	4	1,761
Government of Canada Public Service Superannuation Account	5	44,163
College Pension Fund	1	305

Transfers totalling $239,291 were made to two reciprocal pension plans in respect of 13 employees upon grant of allowance and in respect of 16 contributors following transfer of service as follows:

		$
Upon grant of allowance—		
Public Service Superannuation Fund	13	180,305
During service—		
Government of Canada Public Service Superannuation Account	5	47,147
Public Service Superannuation Fund	11	11,839

Cost-of-living supplements totalling $4,762,987 were paid to eligible recipients of a superannuation allowance. Financing of these supplements by additional employee and employer contributions, each at the rate of 0.5 per cent of contributory salary, commenced May 1, 1977. The Act provides for a further similar increase when the accumulated payments again exceed 1 per cent of the average annual total of contributory salaries.

For analysis and comparative statistics, *see* attached Schedules 3, 4, and 5.

Section 15 (4)—Amounts totalling $288,296 were paid out of employer contributions to the Medical Services Plan of British Columbia in respect of the matching one-half share of monthly medical coverage premiums of eligible recipients of a superannuation allowance.

Sections 17(6) and 18—Refunds were granted in respect of 6,365 employees and totalled $8,150,503 made up as follows:

		$
Resignations	6,306	7,977,064
Death in service	59	156,256
Miscellaneous employee		6,492
Miscellaneous employer		10,691

Refunds on resignations included 82 employees with more than 10 years' countable service who elected to receive a refund rather than leave their credits in the Fund in order to receive a deferred superannuation allowance after attaining the minimum retirement age.

For analysis and comparative statistics, *see* attached Schedules 3, 4, and 5.

Section 22—Actuarial and administrative expenses paid from the Fund amounted to $431,024.

Section 27—Securities held by the trustee as at December 31, 1977, amounted to $582,958,650, par value, as set out in the attached Schedule 1.

Transactions during the year (par value) were as follows:

		$
Purchases		114,000,000
	$	
Redemptions	4,506,150	
Sales	23,645,000	28,151,150
		85,848,850

During the year, the Fund's trustee departed from the previous policy of holding investments until maturity and adopted a policy allowing for the sale of investments if there is an opportunity to improve the yield upon reinvestment.

The average yield on securities purchased during the year was 9.41 per cent. Based on the mean of the Fund opening and closing balances amounting to $564,018,184, the net rate of interest earned during the year was 7.7176 per cent, after deducting administration expenses, $431,024.

Section 31 (2)—An actuarial valuation of the assets and liabilities of the Fund is required to be made by an actuary from time to time at intervals of not more than five years. The most recent valuation was carried out as at December 31, 1976. This valuation disclosed an unfunded liability of $235,147,000 in respect of basic pension benefits, given the present statutory levels of employee and employer contributions. In addition, cost-of-living supplements granted to December 31, 1976, had a capitalized value of $36,918,000.

J. D. REID
Commissioner of Municipal Superannuation

AUDITOR'S REPORT

To the Commissioner of the Municipal Superannuation Fund, and
To the Provincial Secretary and Minister of Travel Industry
Province of British Columbia:

I have examined the statement of financial position of the Municipal Superannuation Fund as at 31 December 1977 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 December 1977 and the changes in its fund balance for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The financial statements for the year ended 31 December 1976 were reported on by the Acting Comptroller-General of the Province of British Columbia.

ERMA MORRISON, C.A.
Auditor General

Victoria, B.C.
14 September 1978.

MUNICIPAL SUPERANNUATION FUND

Exhibit A

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 1977

ASSETS	1977 $	1976 $
Cash and term deposits	10,254,302	4,992,273
Contributions receivable	9,413,117	10,123,584
Accrued interest on investments	10,972,183	9,669,164
Investments in bonds issued or guaranteed by Canada or a Province (Note 2)	579,649,431	493,969,379
	610,289,033	518,754,400

LIABILITY AND FUND BALANCE		
Liability		
Accounts payable	509,332	497,734
Fund Balance (Exhibit B)		
Members of Vancouver City Council Superannuation Account	18,161	14,127
Victoria Agreement Account for Policemen	25,947	16,793
Employees' Retirement Annuity Account	37,654,647	34,619,735
Municipal Superannuation Fund Basic Account	572,080,946	483,606,011
	609,779,701	518,256,666
	610,289,033	518,754,400

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

Approved by:

J. D. REID, F.C.I.A.
Superannuation Commissioner, Trustee

C. WEBSTER, C.A.
Comptroller Superannuation Branch

MUNICIPAL SUPERANNUATION FUND

Exhibit B

STATEMENT OF CHANGES IN FUND BALANCE FOR THE YEAR ENDED DECEMBER 31, 1977

	1977 $	1976 $
Fund balance increased by		
Contributions—		
Employees:		
Basic	37,871,790	34,662,461
Cost-of-living supplementary allowances (Note 3)	2,515,572	—
Voluntary and special agreement	3,079,492	2,837,790
Purchase of service	45,946	3,945
Leave of absence	1,349	690
Reinstatement	25,935	4,126
	43,540,084	37,509,012
Employers:		
Current service	35,657,637	32,609,053
Cost of living supplementary allowances (Note 3)	2,515,572	—
Past service	1,667,979	1,683,591
Recognition of service	45,946	3,945
Leave of absence	1,304	758
	39,888,438	34,297,347
Province of British Columbia: Statutory contribution	10,000	15,000
Transfers from other funds	266,795	26,268,274
Net income from investments	45,488,579	35,662,105
Losses on sale of investments (Note 2)	*3,146,395*	—
	126,047,501	133,751,738
Fund balance decreased by		
Superannuation allowance payments—		
Contributory	20,600,421	17,188,288
Cost-of-living supplements	4,762,987	3,623,641
Special agreement supplementary allowances	277,963	304,918
Less reimbursement by former employers	*226,019*	*248,538*
	25,415,352	20,868,309
Refunds	8,150,503	6,180,511
Transfers to other funds	239,291	317,052
Pensioners' medical premiums—matching portion	288,296	244,636
Actuarial and administration expenses	431,024	368,503
	34,524,466	27,979,011
Net increase in fund balance	91,523,035	105,772,727
Fund balance at beginning of year	518,256,666	412,483,939
Fund balance at end of year (Exhibit A)	609,779,701	518,256,666

MUNICIPAL SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1977

1. Actuarial Valuation

According to the Act applicable to the Fund, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an actuary from time to time at intervals of not more than five years. The most recent valuation was carried out as at December 31, 1976. This valuation disclosed an unfunded liability of $235,417,000 in respect of basic pension benefits, given the present statutory levels of employee and employer contributions.

The actuary has made recommendations to raise the statutory contribution rates. These recommendations are being considered by the Government. Any change to the plan requires statutory amendment.

2. Investments

Investments are carried at the lower of cost and par value. Premiums are written off in the year of acquisition. Discounts on single maturity bonds are amortized over the term of the bonds. Discounts on serial bonds are recognized as income as the serial redemptions occur. Investments held at the end of the year are as follows:

	1977 $	1976 $
Book value	579,649,431	493,969,379
Par value	582,958,650	497,109,800
Market value	545,283,194	457,480,692

The difference between the book value and market value of the investments is not considered to be a permanent reduction of the Fund balance available for payment of pension benefits and therefore has not been provided for as at December 31, 1977.

During the year, the Fund's trustee departed from the previous policy of holding investments until maturity and adopted a policy allowing for the sale of investments if there is an opportunity to improve the yield upon reinvestment. Pursuant to this policy, certain investments were disposed of resulting in losses aggregating $3,146,395. This amount is shown separately on the statement of changes in fund balance. It is anticipated that these losses will be recovered through future increased interest earnings.

3. Cost-of-living Supplementary Allowances

Payment of supplementary allowances, adjusted quarterly in relation to the cost-of-living index, commenced July 1, 1975. Financing of these supplements by additional employee and employer contributions, each at the rate of 0.5 per cent of salary, commenced May 1, 1977. The Act provides for a similar increase when the accumulated payments again exceed 1 per cent of the average annual total of contributory salaries.

4. Additional Information

These financial statements show only the position of the Fund as at December 31, 1977, and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the superannuation plan.

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 1

TRUSTEES OF THE MUNICIPAL SUPERANNUATION FUND AND THE MINISTER OF FINANCE FOR THE PROVINCE OF BRITISH COLUMBIA

Securities Held as at December 31, 1977

	Par Value $	Book Value $	Market Value $
Government of Canada Guaranty			
Government of Canada Bonds	1,503,000	1,502,917	1,509,079
Province of British Columbia Guaranty			
B.C. Hydro and Power Authority	351,570,700	349,627,821	322,996,544
B.C. Electric Company	1,529,750	1,504,848	1,195,710
B.C. Railway Company	145,278,000	144,696,621	143,469,382
Municipal Financing Authority of B.C.	22,300,000	22,099,088	22,222,660
B.C. School Districts Serials	5,368,700	5,157,775	5,061,815
B.C. School Districts Capital Financing Authority Serials	2,189,000	2,170,151	1,966,180
B.C. School Districts Capital Financing Authority	25,144,000	25,091,123	21,641,449
B.C. Regional Hospital Districts Financing Authority	9,215,000	9,119,859	8,071,780
B.C. Municipal Serials	537,500	527,532	490,859
B.C. Irrigation Districts	4,997,000	4,986,435	4,151,202
B.C. Improvement Districts Serials	176,500	173,988	153,253
B.C. Improvement Districts	1,221,000	1,216,994	1,016,770
B.C. Waterworks Districts Serials	716,500	699,869	654,470
B.C. Waterworks Districts	392,000	390,620	329,671
B.C. Hospital Improvement Districts Serials	423,000	419,424	398,672
Northfield Fire Protection District Serial	7,000	6,563	6,501
Greater Vancouver Sewerage and Drainage District Serial	1,262,000	1,249,569	1,122,801
Greater Vancouver Sewerage and Drainage District	769,000	768,005	618,353
Province of Nova Scotia Guaranty			
Nova Scotia Power	1,300,000	1,271,062	1,264,250
Province of Ontario Guaranty			
Province of Ontario Bonds	250,000	224,126	220,938
Ontario Hydro	6,004,000	5,966,336	5,948,541
Province of Quebec Guaranty			
Quebec Hydro	70,000	56,710	57,526
Province of Saskatchewan Guaranty			
Province of Saskatchewan Bonds	735,000	721,995	714,788
	582,958,650	579,649,431	545,283,194

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 2

Contributions by Employer for Year Ended December 31, 1977

Employer	Contributory Salaries, 1977	Employer Contributions	
		For Current Service	For Past Service
Cities (34)	$	$	$
Armstrong	94,799.78	4,449.73	
Castlegar	419,006.90	20,186.31	
Chilliwack	613,158.14	31,804.89	413.04
Courtenay	314,342.65	20,291.21	72.00
Courtenay (volunteer firemen)	55,672.44	4,621.55	
Cranbrook	1,847,134.65	107,012.08	567.38
Dawson Creek	1,095,485.50	57,045.34	
Duncan	399,762.92	23,784.17	
Enderby	59,593.10	3,294.52	591.96
Fernie	362,812.24	19,512.75	
Fort St. John	613,574.06	31,197.87	
Grand Forks	335,801.17	18,984.73	50.04
Greenwood	66,667.75	4,717.14	
Kamloops	7,469,432.00	407,463.34	6,707.04
Kelowna	6,006,716.21	346,400.69	
Kimberley	907,487.87	49,725.56	
Langley	626,280.55	29,973.73	
Nanaimo	4,193,711.81	272,637.62	6,909.96
Nelson	1,696,054.42	104,984.72	8,026.07
New Westminster	8,054,326.69	534,574.95	53,620.06
North Vancouver	3,598,497.78	228,275.79	16,782.00
Penticton	3,282,302.55	186,692.75	263.12
Port Alberni	2,556,115.07	139,134.24	4,878.00
Port Coquitlam	2,822,608.79	147,436.22	1,104.00
Port Moody	1,777,782.88	108,326.47	341.16
Prince George	5,354,908.55	271,087.28	
Prince Rupert	2,310,279.33	126,660.27	5,007.96
Revelstoke	596,315.80	33,850.77	1,787.04
Rossland	321,379.21	17,569.38	1,631.04
Trail	1,357,275.96	84,801.46	13,708.08
Vancouver	88,803,089.10	6,005,274.81	633,129.00
Vernon	2,589,262.47	144,225.68	2,874.00
Victoria	13,066,292.70	858,734.40	122,425.08
White Rock	949,913.05	48,137.26	
Subtotals of 34 active city accounts	164,617,904.09	10,492,869.68	880,888.03
Districts (38)			
Abbotsford	736,621.66	40,505.81	
Burnaby	13,892,387.00	833,206.89	15,276.00
Campbell River	834,425.61	37,996.15	176.04
Central Saanich	536,847.57	29,357.80	
Chilliwhack	1,155,958.62	69,472.05	1,251.00
Coldstream	212,136.80	10,104.08	885.96
Coquitlam	4,441,353.77	224,824.04	
Delta	6,873,134.00	377,395.08	
Esquimalt	1,890,047.23	131,115.53	2,240.06
Houston	179,550.24	8,714.19	
Hudson's Hope	47,991.61	2,012.04	
Kent	96,669.14	5,012.01	302.04
Kitimat	1,559,161.92	81,318.33	834.00
Langley	1,825,926.67	99,751.60	147.96
Mackenzie	421,708.64	18,790.51	
Maple Ridge	2,058,706.00	105,117.90	
Matsqui	2,754,811.25	142,122.29	69.00
Mission	1,743,750.28	81,858.60	746.04
North Cowichan	1,029,473.95	55,731.07	712.92
North Saanich	224,815.80	12,057.15	
North Vancouver	6,159,601.23	387,230.09	3,408.00
Oak Bay	2,620,628.68	174,754.56	7,590.00
Peachland	73,389.00	3,408.27	
Pitt Meadows	283,332.41	12,584.22	

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 2—*Continued*

Contributions by Employer for Year Ended December 31, 1977

Employer	Contributory Salaries, 1977	Employer Contributions	
		For Current Service	For Past Service
Districts—Continued	$	$	$
Port Hardy	261,457.10	10,749.42	
Powell River	2,469,583.29	136,741.94	1,628.04
Richmond	10,719,021.94	620,345.48	854.04
Saanich	9,590,388.00	614,422.97	8,083.92
Salmon Arm	672,840.38	35,123.11	570.96
Spallumcheen	111,428.76	5,304.05	
Sparwood	183,363.84	9,065.44	
Squamish	334,114.39	15,794.79	
Stewart	109,922.22	4,468.70	
Summerland	1,058,661.00	55,727.29	2,895.00
Surrey	8,764,760.26	498,021.52	5,318.88
Terrace	1,129,200.03	61,724.57	
West Vancouver	6,906,838.67	422,435.48	7,286.04
Resort Municipality of Whistler	26,875.00	1,219.75	
Subtotals of 38 active district accounts	93,990,883.96	5,435,584.77	60,275.90
Towns (10)			
Comox	149,983.37	10,858.61	
Creston	224,322.86	11,722.57	
Golden	82,928.80	3,945.98	
Hope	220,936.72	11,225.15	135.98
Ladysmith	233,794.81	14,931.76	
Merritt	345,791.49	17,961.14	223.21
Quesnel	534,083.27	26,352.75	26.00
Sidney	335,531.99	19,555.11	
Smithers	462,337.97	25,595.73	
Williams Lake	650,811.71	30,219.03	
Subtotals of 10 active town accounts	3,240,522.99	172,367.83	385.19
Villages (51)			
Alert Bay	69,672.00	4,575.79	
Ashcroft	176,004.88	9,185.09	
Burns Lake	143,731.96	5,889.72	
Cache Creek	138,441.39	6,628.58	
Chase	59,105.02	3,542.72	
Chetwynd	101,693.00	4,568.85	
Clinton	50,649.00	2,080.23	
Cumberland	132,893.00	6,315.36	
Elkford	141,283.69	5,804.23	
Fort Nelson	148,892.40	8,747.10	
Fort St. James	165,324.28	7,714.01	
Fraser Lake	150,331.59	5,939.64	
Fruitvale	49,779.12	3,161.69	
Gibsons	165,498.37	7,952.95	426.96
Gold River	234,471.08	12,189.37	
Granisle	81,752.05	3,744.24	
Harrison Hot Springs	35,832.60	1,471.79	
Invermere	93,197.91	4,496.88	
Kaslo	30,070.78	1,221.53	
Keremeos	48,811.54	2,677.42	
Lake Cowichan	122,128.49	7,033.21	
Lillooet	198,142.68	7,877.58	
Lions Bay	36,291.60	1,482.64	
Logan Lake	31,290.66	1,279.38	
Lumby	81,442.71	4,264.47	7.00
McBride	59,845.02	3,021.14	
Masset	121,334.54	5,370.18	
Midway	13,800.00	631.54	
Montrose	49,572.77	3,638.55	
Nakusp	87,578.74	3,489.40	
Oliver	85,044.28	4,436.35	31.33

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 2—*Continued*

Contributions by Employer for Year Ended December 31, 1977

Employer	Contributory Salaries, 1977	Employer Contributions	
		For Current Service	For Past Service
Villages—Continued	$	$	$
100 Mile House	106,396.59	4,975.96	
Osoyoos	124,720.01	4,903.54	
Parksville	226,042.79	10,568.76	
Port Alice	130,060.59	6,254.59	
Port Clements (effective May 1, 1977)	4,841.69	174.79	
Port Edward	56,111.81	2,111.90	
Port McNeil	67,229.16	2,957.32	
Pouce Coupe	21,630.00	705.31	
Princeton	131,769.00	7,280.57	
Qualicum Beach	134,745.00	6,228.51	
Salmo	40,508.90	2,339.29	
Sayward (effective June 27, 1968; eligible contributions, effective May 1, 1977)	11,150.00	2,840.49	
Sechelt	38,220.00	2,122.48	
Tahsis	182,776.12	8,473.82	
Taylor	35,330.45	1,348.61	
Tofino	19,515.49	617.42	
Ucluelet	23,280.00	1,555.74	
Valemount	29,718.84	1,012.90	
Vanderhoof	164,498.00	11,161.23	
Warfield	62,374.76	3,856.53	
Subtotals of 51 active village accounts	4,714,826.35	231,921.39	465.29
Regional Districts (25)			
Alberni-Clayoquot	104,436.00	5,367.55	
Bulkley-Nechako	89,365.92	5,901.12	
Capital	4,234,094.44	214,143.22	
Cariboo	145,436.00	6,526.34	
Central Fraser Valley	229,982.29	9,954.97	
Central Kootenay	314,217.63	15,780.77	
Central Okanagan	375,529.00	15,371.95	
Columbia-Shuswap	89,503.80	5,372.39	
Comox-Strathcona (includes Campbell River Fire Protection District, effective January 1, 1977)	792,457.32	46,568.13	
Cowichan Valley	395,709.45	19,162.25	
Dewdney-Alouette	191,303.47	7,927.80	
East Kootenay	209,251.22	9,201.87	
Fraser-Cheam	83,976.17	3,797.46	
Fraser-Fort George	266,530.14	11,411.07	
Greater Vancouver	7,935,853.23	449,491.55	16,261.18
Kitimat-Stikine	139,497.16	7,159.76	
Kootenay Boundary	115,861.00	4,982.12	
Mount Waddington	68,196.63	2,904.19	
Nanaimo	1,208,273.51	55,748.86	
North Okanagan	156,732.74	8,430.09	
Okanagan-Similkameen	199,668.00	9,111.46	
Peace River-Liard	168,636.68	7,343.25	
Squamish-Lillooet	51,067.18	1,988.08	
Sunshine Coast	224,310.88	9,800.42	
Thompson-Nicola	266,061.12	13,125.85	
Subtotals of 25 active regional district accounts	18,055,950.98	946,572.52	16,261.18
Miscellaneous Employers (62)			
Art Gallery of Greater Victoria	129,534.91	5,895.41	
B.C. Cancer Foundation	301,471.58	13,314.07	
B.C. Health Association	562,952.13	26,361.84	
B.C. Medical Centre	95,350.52	4,749.65	
B.C. School Trustees Association	486,301.29	24,217.99	1,356.12
Bevan Lodge Association	270,800.46	12,668.34	
Board of Cemetery Trustees of Greater Victoria	142,040.41	8,097.14	
Camosun College	847,964.61	33,983.91	

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 2—*Continued*

Contributions by Employer for Year Ended December 31, 1977

Employer	Contributory Salaries, 1977	Employer Contributions	
		For Current Service	For Past Service
Miscellaneous Employers—Continued	$	$	$
Capilano College	967,090.63	37,697.43	
Cariboo College	619,760.06	24,151.78	
Cariboo-Thompson-Nicola Library System	753,026.24	31,379.60	
College of New Caledonia	606,799.00	25,391.71	
Cominco Limited	371,575.51	41,262.74	
Community Care Services Society	281,853.16	11,274.18	
Cultus Lake Park Board	83,814.83	3,881.08	
Dogwood Lodges	1,373,088.58	54,352.12	
Douglas College	1,543,789.41	56,658.71	
Downtown Community Health Society	155,907.07	7,015.02	
East Kootenay Community College	47,233.74	1,465.38	
Fraser Valley College	504,475.92	18,052.85	
Fraser Valley Regional Library	577,850.81	26,031.19	
Greater Vancouver Library Federation	60,621.96	3,229.54	
Greater Victoria Water District	669,634.50	40,891.37	732.96
Health Labour Relations Association	262,801.00	14,968.96	
Hospital Employees' Union	496,155.88	24,751.51	
Kimberley Special Care Home Society	19,816.98	1,332.12	
Kitimat Public Library Association	31,310.00	1,479.61	
Malaspina College	929,200.85	39,606.90	
Maritime Museum of B.C.	55,065.00	3,361.46	
Mayne Island Improvement District	4,560.00	521.56	
Metropolitan Board of Health of Greater Vancouver	2,087,434.42	85,549.48	
Municipal Finance Authority of B.C.	83,754.00	5,051.74	
Nelson Municipal Library	9,576.00	582.80	
North Island College	122,927.78	5,745.49	
North Shore Union Board of Health	1,283,029.26	73,434.55	747.96
North Vancouver City Public Library	120,784.83	4,789.41	
North Vancouver Recreation Centre	264,999.89	11,587.33	
Northern Lights College	259,736.82	10,052.59	
Northern Training Centre	25,882.75	1,212.85	
Okanagan College	642,049.76	27,093.78	
Pacific National Exhibition	1,290,921.00	77,484.08	92,993.40
Penticton and District Retirement Service	196,586.11	6,378.09	
Penticton Public Library	63,416.70	2,243.57	
Ponderosa Lodge	751,759.80	28,701.95	
Provincial Court Judges	95,173.00	6,900.04	
Registered Nurses Association	549,394.00	24,000.37	
Registered Nurses Association of B.C. Labour Relations Division (effective April 1, 1977)	125,810.37	9,302.75	
Richmond Public Library Board	198,528.03	8,154.52	
Saltspring Island Fire Protection District	33,003.24	3,185.78	
Selkirk College	675,567.86	34,133.67	
Southern Okanagan Lands Irrigation District	132,310.05	7,807.05	
Surrey Parks and Recreation Commission	1,295,640.48	62,208.74	
Union of British Columbia Municipalities	115,504.00	6,433.03	
Vancouver City Council	22,154.00	1,993.86	
Vancouver Community College	2,546,397.55	109,539.80	
Vancouver Island Regional Library	470,733.44	23,559.48	
Vancouver Municipal and Regional Employees' Union	100,278.71	5,991.48	
Vancouver Museums and Planetarium Association	820,245.00	40,288.86	
Vancouver Public Aquarium Association	435,288.00	21,350.10	4,456.08
Vancouver Resources Board	17,377,683.30	783,577.96	
View Royal Fire Protection District	23,442.00	1,524.52	
Westbank Irrigation District (effective May 1, 1977)	32,076.00	2,418.54	
Subtotals of 62 active miscellaneous employers accounts	45,503,935.19	2,090,323.43	100,286.52

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 2—*Continued*

Contributions by Employer for Year Ended December 31, 1977

Employer	Contributory Salaries, 1977	Employer Contributions	
		For Current Service	For Past Service
Hospitals by Name (114)	$	$	$
Armstrong-Spallumcheen—Armstrong	188,127.36	7,516.94	715.92
Arrow Lakes—Nakusp	249,383.81	10,817.64	336.00
Ashcroft & District General—Ashcroft	506,689.00	21,016.48	1,363.32
Bella Coola General—Bella Coola	174,666.42	7,986.16	308.04
Boundary—Grand Forks	522,282.63	19,291.03	696.00
Bulkley Valley District—Smithers	932,165.79	39,730.58	670.02
Burnaby General—Burnaby	5,583,596.98	240,111.09	8,532.00
Burns Lake & District—Burns Lake	710,777.93	31,554.21	694.92
Campbell River and District General—Campbell River	2,198,052.83	91,187.51	1,428.96
Cancer Control Agency of B.C.—Vancouver	6,285,541.53	285,100.70	8,912.15
Cariboo Memorial—Williams Lake	1,691,635.39	64,545.29	483.96
Castlegar and District—Castlegar	738,928.88	31,038.37	394.42
Chemainus General—Chemainus	351,388.71	14,090.37	190.38
Chetwynd General—Chetwynd	189,754.00	6,762.19	———
Children's—Vancouver	3,282,523.92	144,344.10	12,436.56
Chilliwack General—Chilliwack	4,748,608.14	209,851.27	8,439.98
Cowichan District—Duncan	3,524,726.00	149,458.00	9,317.10
Cranbrook District—Cranbrook	2,256,515.18	88,085.70	3,043.56
Creston Valley—Creston	753,718.99	32,563.45	1,662.00
Cumberland Diagnostic and Treatment Centre—Cumberland	299,418.79	14,486.32	2,079.00
Dawson Creek and District—Dawson Creek	1,633,435.96	65,459.18	2,121.08
Delta Centennial Hospital Society—Delta	802,738.00	32,498.49	———
Dr. Helmcken Memorial—Clearwater	165,196.89	6,108.35	———
Eagle Ridge Hospital and Health Care Centre—Coquitlam	47,419.32	3,253.83	———
Enderby and District Memorial—Enderby	314,954.47	12,788.01	1,311.80
Fellburn Hospital—Burnaby	99,345.58	3,981.27	———
Fernie Memorial—Fernie	897,299.10	41,048.80	1,494.96
Fort Nelson General—Fort Nelson	326,893.01	14,234.41	———
Fort St. John—Fort St. John	1,466,062.33	62,142.40	131.04
Fraser Canyon Hospital—Hope	559,122.15	23,409.09	122.04
G. F. Strong Rehabilitation Centre—Vancouver	2,988,777.02	133,108.44	3,894.00
Golden and District—Golden	522,684.48	21,094.59	181.08
Gorge Road—Victoria	3,678,756.00	153,187.69	1,477.08
Grace—Vancouver	2,249,051.67	98,128.13	8,636.03
G. R. Baker Memorial—Quesnel	2,217,087.61	89,713.61	1,051.44
Holy Family—Vancouver	2,614,476.08	116,802.70	663.00
Juan de Fuca Hospital Society—Victoria	2,378,756.10	91,228.18	———
Kelowna General—Kelowna	6,856,542.00	297,838.52	11,193.46
Kimberley and District—Kimberley	973,067.63	44,886.16	3,981.36
Kitimat General—Kitimat	1,721,016.62	70,432.40	———
Kootenay Lake District—Nelson	2,360,855.82	100,834.96	7,757.04
Lady Minto Gulf Islands—Ganges	378,166.21	17,816.06	1,308.00
Ladysmith and District General—Ladysmith	511,398.70	24,894.60	2,798.04
Langley Memorial—Langley	3,349,554.04	138,060.38	4,277.00
Lillooet District—Lillooet	493,442.09	21,459.80	24.00
Lion's Gate—North Vancouver	13,238,305.56	568,666.69	16,169.52
Louis Brier—Vancouver	553,510.38	23,001.70	———
McBride and District—McBride	265,843.60	10,558.88	66.00
Mackenzie and District—Mackenzie	284,327.41	10,029.73	———
Maple Ridge—Maple Ridge	2,744,947.29	106,694.16	1,635.92
Mater Misericordiæ—Rossland	419,828.68	24,687.02	2,118.96
Matsqui-Sumas-Abbotsford—Abbotsford	2,980,560.60	115,349.05	1,762.02
Menno—Abbotsford	612,817.00	28,505.07	———
Michel-Natal—Michel	212,506.71	9,768.91	273.00
Mills Memorial—Terrace	1,812,384.87	74,254.78	246.00
Mission Memorial—Mission	1,214,792.61	52,122.78	1,983.60
Mount St. Francis—Nelson	771,939.41	35,529.04	470.04
Mount St. Joseph—Vancouver	2,025,030.00	87,010.76	4,239.18
Mount St. Mary—Victoria	797,491.40	37,365.90	1,872.00
Nanaimo Regional—Nanaimo	7,575,968.11	318,995.72	8,730.54
Nicola Valley General—Merritt	513,640.05	22,127.36	819.00

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 2—*Continued*

Contributions by Employer for Year Ended December 31, 1977

Employer	Contributory Salaries, 1977	Employer Contributions	
		For Current Service	For Past Service
Hospitals by Name—Continued	$	$	$
Ocean Falls General—Ocean Falls	78,215.34	2,602.44	121.08
100 Mile House District General—100 Mile House	602,338.00	24,505.97	—
Overlander Extended Care—Kamloops	675,416.60	25,358.77	—
Peace Arch District—White Rock	2,882,907.78	128,686.21	2,448.03
Penticton Regional—Penticton	4,285,329.88	178,845.52	7,633.99
Port Alice—Port Alice	55,708.00	2,536.63	—
Port Hardy—Port Hardy	106,110.04	4,764.26	—
Pouce Coupe Community—Pouce Coupe	311,809.34	12,248.26	205.08
Powell River General—Powell River	2,127,101.72	92,847.48	6,606.75
Prince George Regional District—Prince George	7,955,269.62	304,664.91	2,757.24
Prince Rupert Regional—Prince Rupert	2,243,530.66	85,909.28	4,885.01
Princeton General—Princeton	371,376.00	22,387.25	1,004.40
Queen Alexandra Hospital for Children—Victoria	731,604.28	35,933.94	2,432.95
Queen Charlotte Islands General—Queen Charlotte City	293,947.34	12,371.90	117.96
Queen Victoria—Revelstoke	634,686.85	24,354.96	1,576.02
Queen's Park Hospital Society—New Westminster	243,311.20	13,416.84	—
Rest Haven—Sidney	791,516.00	34,372.55	1,712.04
Richmond General—Richmond	3,757,742.63	151,019.84	—
Royal Columbian—New Westminster	13,707,534.82	581,988.75	63,243.05
Royal Inland—Kamloops	9,535,781.66	375,852.97	9,194.64
Royal Jubilee—Victoria	21,317,766.07	955,403.12	24,747.20
R. W. Large Memorial—Bella Bella	126,733.20	4,466.23	387.00
Saanich Peninsula—Saanichton	669,182.33	29,201.02	—
St. Bartholomew's—Lytton	188,201.04	6,372.40	—
St. George's—Alert Bay	379,140.00	16,874.68	2,023.08
St. John—Vanderhoof	684,719.90	26,204.11	500.89
St. Joseph's—Comox	2,915,137.40	120,787.01	3,300.06
St. Mary's—New Westminster	4,020,882.85	168,250.27	4,376.08
St. Mary's—Sechelt	1,049,453.45	41,963.71	182.00
St. Paul's—Vancouver	19,370,606.83	782,797.09	53,315.99
St. Vincent's—Vancouver	4,676,665.56	200,230.23	9,155.90
Shaughnessy—Vancouver	16,877,057.86	858,726.98	—
Shuswap Lake General—Salmon Arm	1,756,270.75	76,509.85	3,031.99
Slocan Community—New Denver	149,326.14	6,191.28	610.08
South Okanagan General—Oliver	647,304.58	28,339.63	888.00
Squamish General—Squamish	328,581.94	15,561.88	1,299.00
Stewart General—Stewart (effective January 1, 1977)	55,717.44	1,926.64	—
Stuart Lake—Fort St. James	386,523.76	16,236.19	—
Summerland General—Summerland	466,750.00	23,242.47	1,524.00
Sunny Hill Hospital for Children—Vancouver	799,856.71	33,005.27	270.96
Surrey Memorial—North Surrey	7,946,251.00	326,535.95	2,391.10
Tahsis Hospital—Tahsis	151,016.26	5,267.04	—
Tofino General—Tofino	284,047.00	12,833.42	179.07
Trail Regional—Trail	4,513,438.75	191,766.72	11,796.98
University Health Sciences Centre—Vancouver	1,104,392.44	43,216.33	—
University Health Services Centre—Vancouver	176,537.42	7,502.28	—
Vancouver General—Vancouver	50,890,959.32	2,207,901.53	53,066.96
Vernon Jubilee—Vernon	4,641,519.33	190,668.36	9,732.06
Victoria General—Victoria	12,423,660.00	524,520.00	32,284.07
Victorian—Kaslo	99,214.04	5,239.42	252.96
West Coast General—Port Alberni	2,535,331.27	109,427.55	9,064.92
Windermere District—Invermere	536,701.60	22,687.52	20.04
Wrinch Memorial—Hazelton	515,442.88	22,395.79	1,668.96
Subtotals of 114 active hospital accounts	324,894,121.72	13,915,535.70	484,520.11
School Districts (67)			
Agassiz-Harrison (No. 76)	174,599.80	9,155.24	—
Alberni (No. 70)	1,500,004.20	77,204.31	3,163.92
Armstrong-Spallumcheen (No. 21) (Effective January 1, 1977)	131,356.53	6,104.86	—
Arrow Lakes (No. 10)	179,185.61	11,758.30	—
Burnaby (No. 41)	5,073,102.86	310,213.82	2,295.00

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 2—*Continued*

Contributions by Employer for Year Ended December 31, 1977

Employer	Contributory Salaries, 1977	Employer Contributions	
		For Current Service	For Past Service
School Districts—Continued	$	$	$
Burns Lake (No. 55) (effective September 1, 1977)	26,374.48	907.29	—
Campbell River (No. 72)	870,367.21	51,534.40	—
Cariboo-Chilcotin (No. 27)	1,744,282.31	82,539.31	—
Castlegar (No. 9)	596,277.68	32,709.64	—
Central Coast (No. 49)	182,945.92	10,027.01	642.96
Central Okanagan (No. 23)	2,185,502.53	116,895.34	309.96
Chilliwack (No. 33)	1,373,285.10	72,800.70	123.00
Courtenay (No. 71)	1,186,912.89	66,052.62	1,290.00
Cowichan (No. 65)	1,184,993.73	58,105.88	464.04
Creston-Kaslo (No. 86)	596,787.10	29,763.28	168.00
Delta (No. 37)	1,789,195.30	90,681.34	—
Fernie (No. 1)	606,897.31	32,146.74	57.96
Golden (No. 18) (effective September 1, 1977)	40,094.00	1,700.00	—
Grand Forks (No. 12)	299,005.02	14,629.46	111.00
Greater Victoria (No. 61)	5,900,672.65	311,940.95	11,810.04
Gulf Islands (No. 64)	151,258.48	7,901.21	632.52
Hope (No. 32)	171,196.41	10,569.88	648.00
Howe Sound (No. 48)	636,722.00	34,457.93	165.80
Kamloops (No. 24)	4,139,494.95	210,986.69	1,338.00
Keremeos (No. 16)	128,826.92	7,917.33	—
Kettle Valley (No. 13)	153,788.31	6,833.16	—
Kimberley (No. 3)	349,498.40	17,072.81	179.04
Kitimat (No. 80)	553,215.12	28,212.97	—
Lake Cowichan (No. 66)	381,766.68	20,979.65	6,170.04
Lillooet (No. 29)	304,983.41	15,340.17	2,282.04
Maple Ridge (No. 42)	1,343,452.11	73,029.78	27,156.00
Merritt (No. 31)	412,737.49	22,488.05	—
Mission (No. 75)	682,886.30	37,498.32	—
Nanaimo (No. 68)	2,517,412.51	133,218.13	—
Nechako (No. 56)	804,373.07	40,510.67	36.00
Nelson (No. 7)	829,759.98	47,077.05	1,068.00
New Westminster (No. 40)	804,675.00	45,309.95	3,327.96
Nisgha (No. 92) (effective August 1, 1977)	9,666.65	435.00	—
North Thompson (No. 26)	361,713.68	17,320.71	—
North Vancouver (No. 44)	3,410,202.43	207,125.60	3,027.00
Peace River South (No. 59)	785,396.58	40,303.34	8,004.84
Penticton (No. 15)	981,424.07	54,902.19	363.00
Powell River (No. 47)	1,008,513.75	55,825.22	258.00
Prince George (No. 57)	3,637,115.00	163,832.37	—
Prince Rupert (No. 52)	505,514.00	27,272.18	120.00
Princeton (No. 17)	174,249.99	10,379.96	—
Qualicum (No. 69)	512,136.42	32,364.57	309.00
Quesnel (No. 28)	1,088,219.53	59,568.32	1,155.00
Revelstoke (No. 19)	441,819.14	20,964.36	—
Richmond (No. 38)	3,597,835.75	189,900.89	611.04
Saanich (No. 63)	1,092,920.62	59,572.27	758.04
Sechelt (No. 46)	427,511.00	21,629.09	—
Shuswap (No. 89)	1,599,107.00	83,643.35	—
Smithers (No. 54)	487,344.59	25,985.16	—
Sooke (No. 62)	1,350,468.10	73,030.03	117.96
South Cariboo (No. 30)	501,604.97	24,877.90	774.96
Southern Okanagan (No. 14)	505,406.44	27,032.69	219.96
Summerland (No. 77)	199,124.03	21,699.24	—
Surrey (No. 36)	5,472,417.00	303,184.75	—
Terrace (No. 88)	1,075,766.44	50,083.52	—
Trail (No. 11)	849,800.16	46,609.43	—
Vancouver (No. 39)	14,846,961.29	855,805.63	45,581.04
Vancouver Island North (No. 85)	484,787.42	21,564.21	—
Vancouver Island West (No. 84)	162,326.94	9,403.73	—
Vernon (No. 22)	2,361,418.32	134,847.25	158.04
West Vancouver (No. 45)	1,759,998.70	89,972.91	—
Windermere (No. 4)	254,404.51	12,623.53	—
Subtotals of 67 active school district accounts	89,953,063.89	4,888,033.64	124,897.16
Totals of 401 active accounts	744,971,209.17	38,173,208.96	1,667,979.38

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 3

Main Comparative Statistics, April 1, 1939, to December 31, 1977

Fiscal Year	Number of Contributors	Contributions		Employee Refunds		Superannuation Allowances			
		Employee	Employer	Number	Amount	Granted During Year	Deaths and Expirations	In Force at End of Year	Amount Paid
		$	$		$				$
1939/40	3,515	273,204	376,213	71	42,575	78	36	973	329,309
1941/42	3,460	277,946	403,590	128	46,504	116	34	1,118	369,231
1943/44	3,340	278,996	411,337	125	45,792	120	44	1,334	460,091
1945/46	3,949	351,672	505,050	314	74,102	215	51	1,582	551,639
1947/48	4,707	474,499	693,553	499	99,412	149	42	1,812	702,630
1949/50	5,907	689,155	1,072,595	459	75,659	115	65	1,954	827,006
1951/52	6,800	1,068,137	1,388,865	804	200,167	88	80	2,024	954,168
1953/54	7,435	1,501,183	1,808,218	753	216,982	91	74	2,068	1,137,286
1955/56	8,269	1,787,161	1,991,952	909	349,179	101	83	2,093	1,185,087
1957/58	9,193	2,234,295	2,227,693	853	356,042	73	92	2,076	1,205,586
1959/60	12,749	3,348,195	3,889,051	1,054	377,070	107	89	2,110	1,452,696
1961/62	18,689	4,737,026	5,707,400	1,787	683,172	227	104	2,374	1,785,352
1963/64	20,344	5,440,086	6,209,670	2,089	1,037,284	216	107	2,587	2,554,987
1965/66	21,701	6,188,336	6,864,937	2,555	1,632,103	204	104	2,800	3,012,344
1967/68	24,642	6,251,455	7,125,025	2,585	1,662,339	280	108	3,132	4,050,586
1970[1]	30,313	9,500,655	10,088,682	3,095	1,737,302	433	144	3,808	5,447,736
1971	32,080	11,723,160	12,269,656	3,066	1,794,082	396	136	4,068	6,842,984
1972	33,585	13,989,426	14,884,563	3,782	2,598,182	456	149	4,375	8,374,177
1973	35,182	17,131,305	17,017,372	4,233	3,434,686	645	125	4,895	9,737,854
1974	42,317	22,256,626	21,223,308	5,039	4,521,225	745	131	5,509	12,512,095
1975	47,940	30,663,494	28,402,562	5,344	4,660,425	717	134	6,092	16,576,253
1976	50,982	37,509,012	34,297,347	6,119	6,180,511	769	163	6,698	20,868,309
1977	53,598	43,540,084	39,888,438	6,365	8,150,503	731	149	7,280	25,415,352

[1] Fiscal year-end changed from March 31 to December 31 in 1969.

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 4

Comparative Statistics, April 1, 1965, to December 31, 1977
Subdivided According to Sex of Contributor

Fiscal Year	Maximum Retirement Age	Number of Contributors		Number of Refunds Granted		Superannuation Allowances: Granted During Year		Superannuation Allowances: Deaths and Expirations		Superannuation Allowances: In Force at End of Year	
		Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
1965/66	65	10,173	6,934	719	1,465	107	41	78	—	1,629	104
	60	2,490	2,104	59	312	44	12	15	11	634	433
1967/68	65	11,243	8,481	642	1,550	178	52	67	5	1,817	194
	60	2,601	2,317	64	329	34	16	23	13	673	448
1970[1]	65	12,824	11,900	684	1,939	248	97	99	20	2,186	392
	60	2,861	2,728	51	421	57	31	23	2	741	489
1971	65	13,515	14,338	689	1,912	226	110	83	3	2,329	499
	60	3,017	1,210	52	413	43	17	29	21	755	485
1972	65	13,832	15,604	956	2,442	193	95	80	18	2,442	576
	60	3,117	1,032	69	315	112	56	36	15	831	526
1973	65	14,521	16,657	1,164	2,911	361	186[2]	71	24	2,736	734
	60	3,109	895	65	93	77	21	18	12	890	535
1974	65	16,163	22,136	1,522	3,321	434	210[2]	78	31	3,092	913
	60	3,270	748	81	115	71	30	18	4	943	561
1975	65	17,544	26,188	1,235	3,995	371	242	80	32	3,383	1,123
	60	3,596	612	54	60	78	26	19	3	1,002	584
1976	65	18,713	27,871	1,555	4,472	423	246	108	29	3,698	1,340
	60	3,841	557	64	28	69	31	23	3	1,048	612
1977	65	19,332	29,756	1,622	4,670	401	241	114	32	3,985	1,549
	60	4,020	490	42	31	62	27	2	1	1,108	638

[1] Fiscal year-end changed from March 31 to December 31 in 1969.
[2] Includes resumption of remarried widows' allowances (1973, 2; 1974, 32).

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 5

Normal Allowances Granted During Year Ended December 31, 1977 Subdivided by Years of Service and Age at Retirement

GRANTED TO FORMER CONTRIBUTORS WHOSE MAXIMUM RETIREMENT AGE WAS 65

Years of Service	Age at Retirement												Total	Per Cent
	Under 55	55	56	57	58	59	60	61	62	63	64	65		
Under 10	—	—	—	1	1	—	8	2	4	3	5	38	62	12
10–14	4	6	3	1	1	2	16	3	6	5	3	35	85	16
15–19	1	1	3	1	3	1	14	3	7	6	12	80	132	25
20–24	5	1	—	1	2	3	18	11	9	8	9	29	96	18
25–29	5	—	2	5	5	2	25	12	7	7	9	28	107	20
30–34	1	—	1	2	1	2	8	4	1	5	4	6	35	7
35 and over	—	1	—	1	—	1	3	1	—	1	2	3	13	2
Totals	16	9	9	12	13	11	92	36	34	35	44	219	530	—
Per cent	3	2	2	2	2	2	17	7	7	7	8	41	—	100

GRANTED TO FORMER CONTRIBUTORS WHOSE MAXIMUM RETIREMENT AGE WAS 60

Years of Service	Age at Retirement												Total	Per Cent
	Under 50	50	51	52	53	54	55	56	57	58	59	60		
Under 10	—	—	—	—	—	—	—	—	—	—	1	1	2	2
10–14	—	—	—	—	—	—	1	—	—	—	—	2	3	4
15–19	—	—	—	—	—	—	—	—	—	1	—	3	4	5
20–24	—	—	—	1	—	—	3	—	2	—	1	1	8	10
25–29	—	—	—	—	1	—	7	4	7	5	2	8	34	42
30–34	—	—	—	1	—	1	4	4	1	1	2	8	22	27
35 and over	—	—	—	—	—	—	—	—	—	—	—	8	8	10
Totals	—	—	—	2	1	1	15	8	10	7	6	31	81	—
Per cent	—	—	—	2	1	1	19	10	12	9	8	38	—	100

Allowances Other Than Normal Granted During Year Ended December 31, 1977

Number of Allowances Granted	Death	Disability	Deferred
120	24	45	51

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 6

Number of Contributors and Pensioners by Employer, as at December 31, 1977

Employer	Contributors				Pensioners	Total Contributors and Pensioners
	Class I	Class II	Class III	Class IV		
Cities (34)						
Armstrong	5	—	—	1	—	6
Castlegar	23	1	—	7	2	33
Chilliwack	29	1	—	12	2	44
Courtenay	20	—	—	4	5	29
Courtenay (volunteer firemen)	1	28	—	—	—	29
Cranbrook	81	24	1	19	16	141
Dawson Creek	52	14	—	16	3	85
Duncan	21	—	1	4	6	32
Enderby	4	—	—	—	2	6
Fernie	18	4	—	3	6	31
Fort St. John	24	9	—	7	6	46
Grand Forks	18	—	—	4	2	24
Greenwood	4	—	—	1	—	5
Kamloops	347	75	—	74	33	529
Kelowna	209	89	4	57	33	392
Kimberley	39	9	—	6	7	61
Langley	33	—	—	8	1	42
Nanaimo	178	25	—	49	35	287
Nelson	73	27	—	15	38	153
New Westminster	211	167	18	64	164	624
North Vancouver	139	49	2	32	76	298
Penticton	132	24	2	26	26	210
Port Alberni	104	21	—	23	27	175
Port Coquitlam	118	32	—	30	7	187
Port Moody	56	32	—	18	3	109
Prince George	247	58	—	75	13	393
Prince Rupert	104	20	—	25	26	175
Revelstoke	26	6	—	5	16	53
Rossland	20	2	—	2	8	32
Trail	66	15	2	10	52	145
Vancouver	2,334	1,745	92	1,087	2,020	7,278
Vernon	124	21	—	16	20	181
Victoria	449	226	18	114	358	1,165
White Rock	47	7	—	10	6	70
Subtotals of 34 active city accounts	5,356	2,731	140	1,824	3,019	13,070
Districts (38)						
Abbotsford	37	1	—	13	1	52
Burnaby	474	185	23	181	147	1,010
Campbell River	45	—	—	13	4	62
Central Saanich	19	9	—	5	6	39
Chilliwhack	52	3	—	18	6	79
Coldstream	10	—	—	3	1	14
Coquitlam	155	60	—	50	—	265
Delta	191	153	11	54	3	412
Esquimalt	69	29	—	10	15	123
Houston	8	—	—	1	—	9
Hudson's Hope	3	—	—	1	—	4
Kent	5	—	—	2	4	11
Kitimat	58	19	3	15	8	103
Langley	92	—	1	31	23	147
Mackenzie	20	2	—	6	—	28
Maple Ridge	108	1	—	35	5	149
Matsqui	120	34	—	22	13	189
Mission	97	—	—	22	14	133
North Cowichan	61	—	2	9	11	83
North Saanich	12	—	—	5	—	17
North Vancouver	187	119	—	52	64	422
Oak Bay	75	53	—	24	51	203
Peachland	5	—	—	—	—	5
Pitt Meadows	16	—	—	4	—	20

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 6—*Continued*

Number of Contributors and Pensioners by Employer, as at December 31, 1977

Employer	Contributors				Pensioners	Total Contributors and Pensioners
	Class I	Class II	Class III	Class IV		
Districts—*Continued*						
Port Hardy	11	—	—	4	—	15
Powell River	104	19	—	18	22	163
Richmond	443	149	—	97	47	736
Saanich	316	191	18	48	113	686
Salmon Arm	35	1	—	6	6	48
Spallumcheen	5	—	1	1	—	7
Sparwood	12	—	—	5	—	17
Squamish	15	1	—	8	2	26
Stewart	5	—	—	2	—	7
Sumas	—	—	—	—	2	2
Summerland	52	—	—	14	12	78
Surrey	353	83	6	85	115	642
Terrace	49	8	—	13	2	72
West Vancouver	231	119	—	60	54	464
Resort Municipality of Whistler	1	—	—	1	—	2
Subtotals of 38 active district accounts	3,551	1,239	65	938	751	6,544
Towns (10)						
Comox	8	1	—	1	2	12
Creston	13	1	—	3	1	18
Golden	5	—	—	—	—	5
Hope	15	—	—	—	5	20
Ladysmith	11	—	—	2	1	14
Merritt	19	—	—	4	4	27
Quesnel	31	1	—	4	5	41
Sidney	17	—	1	5	3	26
Smithers	24	1	—	5	3	33
Williams Lake	37	—	—	9	1	47
Subtotals of 10 active town accounts	180	4	1	33	25	243
Villages (55)						
Alert Bay	3	—	1	1	—	5
Ashcroft	9	—	—	3	—	12
Burns Lake	8	—	—	2	—	10
Cache Creek	8	—	—	1	—	9
Chase	3	—	—	2	—	5
Chetwynd	5	—	—	2	—	7
Clinton	3	—	—	—	—	3
Cumberland	8	—	—	2	—	10
Elkford	7	—	—	2	—	9
Fort Nelson	6	3	—	2	—	11
Fort St. James	8	—	—	2	—	10
Fraser Lake	8	—	—	2	1	11
Fruitvale	3	—	—	1	1	5
Gibsons	10	—	—	2	2	14
Gold River	11	1	—	2	—	14
Granisle	4	—	—	2	—	6
Harrison Hot Springs	3	—	—	—	—	3
Invermere	6	—	—	2	—	8
Kaslo	2	—	—	2	—	2
Keremeos	2	—	—	2	—	4
Lake Cowichan	7	—	—	1	1	9
Lillooet	5	—	—	2	1	8
Lions Bay	3	—	—	—	—	3
Logan Lake	3	—	—	—	—	3
Lumby	5	—	—	2	—	7
McBride	4	—	—	—	1	5
Masset	7	—	—	2	—	9
Midway	1	—	—	—	—	1

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 6—*Continued*

Number of Contributors and Pensioners by Employer, as at December 31, 1977

Employer	Contributors				Pensioners	Total Contributors and Pensioners
	Class I	Class II	Class III	Class IV		
***Villages*—Continued**						
Montrose	3	—	—	—	—	3
Nakusp	4	—	—	2	—	6
Oliver	4	—	—	1	1	6
100 Mile House	6	—	—	1	—	7
Osoyoos	7	—	—	1	—	8
Parksville	16	—	—	3	1	20
Port Alice	4	—	—	3	—	7
Port Clements, (effective May 1, 1977)	—	—	—	1	—	1
Port Edward	3	—	—	1	—	4
Port McNeill	2	—	—	2	—	4
Pouce Coupe	2	—	—	—	1	3
Princeton	7	—	—	1	3	11
Qualicum Beach	6	—	—	2	—	8
Salmo	3	—	—	—	—	3
Sayward	—	—	—	2	—	2
Sechelt	2	—	—	1	2	5
Silverton	—	—	—	—	—	—
Slocan	—	—	—	—	—	—
Tahsis	7	—	—	3	—	10
Taylor	2	—	—	—	—	2
Telkwa	—	—	—	—	—	—
Tofino	1	—	—	1	—	2
Ucuelet	1	—	—	1	—	2
Valemount	—	—	—	2	—	2
Vanderhoof	10	1	—	1	—	12
Warfield	3	—	1	—	—	4
Zeballos	—	—	—	—	—	—
Subtotals of 51 active village accounts	245	5	2	68	15	335
***Regional Districts* (25)**						
Alberni-Clayoquot	3	—	—	3	—	6
Bulkley-Nechako	3	—	—	1	1	5
Capital	123	—	10	152	6	291
Cariboo	4	—	—	6	—	10
Central Fraser Valley	16	—	—	5	—	21
Central Kootenay	16	—	—	7	—	23
Central Okanagan	21	—	—	3	—	24
Columbia-Shuswap	6	—	—	2	—	8
Comox-Strathcona (includes Campbell River Fire Protection District; effective January 1, 1977)	24	19	—	13	—	56
Cowichan Valley	21	—	—	9	—	30
Dewdney-Alouette	7	—	—	4	1	12
East Kootenay	11	—	—	5	1	17
Fraser-Cheam	3	—	—	2	—	5
Fraser-Fort George	11	—	—	7	—	18
Greater Vancouver	356	—	7	44	119	526
Kitimat-Stikine	6	—	—	1	—	7
Kootenay Boundary	5	—	—	2	1	8
Mount Waddington	3	—	—	—	—	3
Nanaimo	58	—	—	11	3	72
North Okanagan	7	—	—	1	1	9
Okanagan-Similkameen	7	—	—	4	—	11
Peace River-Liard	6	—	—	5	—	11
Squamish-Lillooet	2	—	—	1	1	4
Sunshine Coast	10	—	—	3	2	15
Thompson-Nicola	10	—	—	7	—	17
Subtotals of 25 active regional district accounts	739	19	17	298	136	1,209

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 6—*Continued*

Number of Contributors and Pensioners by Employer, as at December 31, 1977

Employer	Contributors				Pensioners	Total Contributors and Pensioners
	Class I	Class II	Class III	Class IV		
Miscellaneous Employers (72)						
Art Gallery of Greater Victoria	8	—	—	5	—	13
B.C. Cancer Foundation	11	—	—	6	—	17
B.C. Health Association	13	—	—	22	—	35
B.C. Housing Management Commission	—	—	—	—	7	7
B.C. Medical Centre	—	—	—	—	1	1
B.C. School Trustee Association	11	—	—	13	—	24
Bella Bella Indian Band Council (effective October 20, 1977)	—	—	—	—	—	—
Bevan Lodge Association	8	—	—	15	—	23
Board of Cemetery Trustees of Greater Victoria	9	—	—	—	1	10
Camosun College	23	—	—	48	—	71
Campbell River Fire Protection District (amalgamated with Comox-Strathcona Regional District; effective January 1, 1977)	—	—	—	—	—	—
Capilano College	19	—	—	45	1	65
Cariboo College	13	—	—	36	—	49
Canadian Union of Public Employees 606	—	—	—	—	—	—
Cariboo-Thompson-Nicola Library System	13	—	3	47	—	63
Castlegar & District Public Library Association	—	—	—	—	—	—
Central City Mission	—	—	—	—	—	—
College of New Caledonia	21	—	—	46	—	67
Cominco Limited	—	18	—	—	10	28
Community Care Services Society	11	—	—	16	—	27
Coquitlam Public Library Board (effective November 6, 1977)	—	—	—	—	—	—
Cultus Lake Park Board	7	—	—	1	1	9
Dogwood Lodges	13	—	—	110	—	123
Douglas College	33	—	—	103	—	136
Downtown Community Health Society	5	—	—	5	—	10
East Kootenay Community College	—	—	—	5	—	5
Fraser Valley College	10	—	—	39	—	49
Fraser Valley Regional Library	8	—	1	57	—	66
Greater Vancouver Library Federation	1	—	—	4	—	5
Greater Victoria Water District	33	—	2	2	4	41
Health Labour Relations Association	8	—	—	7	1	16
Hospital Employees' Union	12	—	—	10	5	27
Kamloops Indian Band	—	—	—	—	—	—
Keremeos Irrigation District	—	—	—	—	1	1
Kimberley Special Care Home Society	—	—	—	1	—	1
Kitimat Public Library Association	—	—	—	3	—	3
Malaspina College	23	—	—	42	—	65
Maritime Museum of B.C.	4	—	—	1	1	6
Mayne Island Improvement District	—	1	—	—	—	1
Metropolitan Board of Health of Greater Vancouver	42	—	—	86	—	128
Municipal Finance Authority of B.C.	2	—	—	1	—	3
Nelson Municipal Library	—	—	—	1	—	1
North Island College	2	—	—	16	—	18
North Shore Union Board of Health	13	—	12	52	9	86
North Surrey Civic Properties Commission	—	—	—	—	—	—
North Vancouver City Public Library	1	—	—	9	—	10
North Vancouver Recreation Centre	12	—	—	6	—	18
Northern Lights College	8	—	—	14	—	22
Northern Training Centre	2	—	—	—	—	2
Northwest Community College	—	—	—	—	—	—
Okanagan College	20	—	—	42	—	62
Pacific National Exhibition	66	—	—	13	24	103
Penticton and District Retirement Service	3	—	—	14	—	17
Penticton Public Library	1	—	—	4	—	5

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 6—*Continued*

Number of Contributors and Pensioners by Employer, as at December 31, 1977

Employer	Contributors				Pensioners	Total Contributors and Pensioners
	Class I	Class II	Class III	Class IV		
Miscellaneous Employers—Continued						
Ponderosa Lodge	11	—	—	52	—	63
Provincial Court Judges	—	—	—	—	7	7
Registered Nurses Association	2	—	—	29	—	31
Registered Nurses Association of B.C. (Labour Relations Division; effective April 1, 1977)	4	—	—	5	—	9
Richmond Public Library Board	2	—	—	17	—	19
Salt Spring Island Fire Protection District	—	2	—	—	—	2
Selkirk College	27	—	1	35	3	66
Southern Okanagan Lands Irrigation District	8	—	—	1	—	9
Surrey Parks & Recreation Commission	68	—	—	24	2	94
Union of British Columbia Municipalities	4	—	—	2	—	6
University Endowment Lands	—	—	—	—	2	2
Vancouver City Council	1	—	—	—	5	6
Vancouver Community College	64	—	15	145	4	228
Vancouver Island Regional Library	6	—	—	31	4	41
Vancouver Municipal and Regional Employees' Union	2	—	—	3	—	5
Vancouver Museums and Planetarium Association	37	—	—	20	3	60
Vancouver Public Aquarium Association	14	—	—	10	2	26
Vancouver Resources Board	314	—	17	770	16	1,117
View Royal Fire Protection District	—	1	—	—	—	1
Westbank Irrigation District (effective May 19, 1977)	3	—	—	1	—	4
Subtotals of 62 active miscellaneous accounts	1,056	22	51	2,092	114	3,335
Hospitals by Name (115)						
Armstrong-Spallumcheen—Armstrong	1	—	—	14	3	18
Arrow Lakes—Nakusp	3	—	—	14	2	19
Ashcroft & District General—Ashcroft	5	—	—	31	3	39
Bella Coola General—Bella Coola	1	—	—	13	3	17
Boundary—Grand Forks	5	—	—	40	3	48
Bulkley Valley District—Smithers	13	—	—	51	5	69
Burnaby General—Burnaby	47	—	—	401	46	494
Burns Lake & District—Burns Lake	13	—	—	39	4	56
Campbell River and District—Campbell River	12	—	—	156	6	174
Cancer Control Agency of B.C.—Vancouver	89	—	—	327	22	438
Cariboo Memorial—Williams Lake	7	—	—	131	4	142
Castlegar and District—Castlegar	8	—	—	55	5	68
Chemainus General—Chemainus	3	—	—	26	1	30
Chetwynd General—Chetwynd	1	—	—	16	—	17
Children's—Vancouver	23	—	—	219	34	276
Chilliwack General—Chilliwack	50	—	—	314	21	385
Cowichan District—Duncan	34	—	—	252	39	325
Cranbrook District—Cranbrook	25	—	—	160	8	193
Creston Valley—Creston	9	—	—	46	7	62
Cumberland Diagnostic and Treatment Centre—Cumberland	6	—	—	14	14	34
Dawson Creek and District—Dawson Creek	15	—	—	104	8	127
Delta Centennial Hospital Society—Delta	6	—	—	79	—	85
Dr. Helmcken Memorial—Clearwater	—	—	—	15	—	15
Eagle Ridge Hospital and Health Care Centre—Coquitlam	1	—	—	1	—	2
Enderby and District Memorial—Enderby	2	—	—	22	5	29
Esperanza District Hospital	—	—	—	—	3	3
Family and Children's Service	—	—	—	—	5	5

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 6—*Continued*

Number of Contributors and Pensioners by Employer, as at December 31, 1977

Employer	Contributors				Pensioners	Total Contributors and Pensioners
	Class I	Class II	Class III	Class IV		
Hospitals by Name—Continued						
Fellburn Hospital—Burnaby	1	—	—	10	—	11
Fernie Memorial Hospital—Fernie	7	—	—	58	8	73
Fort Nelson General—Fort Nelson	4	—	—	21	—	25
Fort St. John—Fort St. John	16	—	—	96	5	117
Fraser Canyon Hospital—Hope	4	—	—	43	3	50
G. F. Strong Rehabilitation Centre—Vancouver	58	—	—	162	14	234
Golden and District—Golden	5	—	—	32	3	40
Gorge Road—Victoria	61	—	—	261	10	332
Grace—Vancouver	7	—	—	161	34	202
G. R. Baker Memorial—Quesnel	15	—	—	179	9	203
Holy Family—Vancouver	20	—	—	192	3	215
Juan de Fuca Hospital Society—Victoria	20	—	—	199	1	220
Kelowna General—Kelowna	86	—	—	447	51	584
Kimberley and District—Kimberley	9	—	—	67	18	94
Kitimat General—Kitimat	13	—	—	121	—	134
Kootenay Lake District—Nelson	33	—	—	150	21	204
Lady Minto Gulf Islands—Ganges	4	—	—	24	10	38
Ladysmith and District General—Ladysmith	7	—	—	30	8	45
Langley Memorial—Langley	35	—	—	222	15	272
Lillooet District—Lillooet	2	—	—	40	1	43
Lion's Gate—North Vancouver	131	—	—	905	44	1,080
Louis Brier—Vancouver	5	—	—	44	—	49
McBride and District—McBride	4	—	—	13	2	19
Mackenzie and District—Mackenzie	3	—	—	25	—	28
Maple Ridge—Maple Ridge	27	—	—	192	11	230
Mater Misericordiae—Rossland	5	—	—	29	8	42
Matsqui-Sumas-Abbotsford—Abbotsford	17	—	—	216	14	247
Menno—Abbotsford	5	—	—	56	3	64
Michel-Natal—Michel	1	—	—	16	1	18
Mills Memorial—Terrace	17	—	—	137	4	158
Mission Memorial—Mission	11	—	—	95	7	113
Mount St. Francis—Nelson	5	—	—	61	6	72
Mount St. Joseph—Vancouver	35	—	—	126	11	172
Mount St. Mary's—Victoria	9	—	—	54	16	79
Nanaimo Regional—Nanaimo	87	—	—	478	35	600
Nicola Valley General—Merritt	7	—	—	35	1	43
Ocean Falls General—Ocean Falls	—	—	—	7	—	7
100 Mile House District—100 Mile House	6	—	—	45	—	51
Overlander Extended Care—Kamloops	23	—	—	53	—	76
Peace Arch District—White Rock	31	—	—	203	14	248
Penticton Regional—Penticton	54	—	—	286	43	383
Port Alice—Port Alice	—	—	—	3	—	3
Port Hardy—Port Hardy	1	—	—	6	—	7
Pouce Coupe Community—Pouce Coupe	1	—	—	25	—	26
Powell River General—Powell River	20	—	—	152	26	198
Prince George Regional District—Prince George	73	—	—	566	18	657
Prince Rupert Regional—Prince Rupert	15	—	—	165	17	197
Princeton General—Princeton	5	—	—	22	3	30
Queen Alexandra Hospital for Children—Victoria	18	—	—	46	13	77
Queen Charlotte Islands General—Queen Charlotte City	3	—	—	17	2	22
Queen Victoria—Revelstoke	7	—	—	38	7	52
Queen's Park Hospital Society—New Westminster	23	—	—	68	—	91
Rest Haven—Sidney	12	—	—	48	9	69
Richmond General—Richmond	19	—	—	269	2	290
Royal Columbian—New Westminster	159	—	—	947	192	1,298
Royal Inland—Kamloops	97	—	—	673	31	801

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 6—*Continued*

Number of Contributors and Pensioners by Employer, as at December 31, 1977

Employer	Contributors				Pensioners	Total Contributors and Pensioners
	Class I	Class II	Class III	Class IV		
***Hospitals by Name*—Continued**						
Royal Jubilee—Victoria	325	—	—	1,339	176	1,840
R. W. Large Memorial—Bella Bella	2	—	—	8	—	10
Saanich Peninsula—Saanichton	9	—	—	62	—	71
St. Bartholomew's—Lytton	1	—	—	18	—	19
St. Georges—Alert Bay	6	—	—	21	6	33
St. John—Vanderhoof	8	—	—	49	2	59
St. Joseph's—Comox	30	—	—	192	10	232
St. Mary's—New Westminster	36	—	—	285	19	340
St. Mary's—Sechelt	8	—	—	73	2	83
St. Paul's—Vancouver	247	—	—	1,316	132	1,695
St. Vincent's—Vancouver	35	—	—	337	37	409
Shaughnessy—Vancouver	427	—	—	795	178	1,400
Shuswap Lake General—Salmon Arm	18	—	—	112	21	151
Slocan Community—New Denver	2	—	—	10	4	16
South Okanagan General—Oliver	10	—	—	36	8	54
Squamish General—Squamish	3	—	—	25	2	30
Stewart General—Stewart (effective January 1, 1977)	—	—	—	5	—	5
Stuart Lake—Fort St. James	1	—	—	33	—	34
Summerland General—Summerland	4	—	—	34	11	49
Sunny Hill Hospital for Children—Vancouver	13	—	—	49	4	66
Surrey Memorial—North Surrey	56	—	—	594	13	663
Tahsis Hospital—Tahsis	1	—	—	13	—	14
Tofino General—Tofino	2	—	—	20	1	23
Trail Regional—Trail	50	—	—	306	38	394
University Health Sciences Centre—Vancouver	19	—	—	74	—	93
University Health Services Centre—Vancouver	1	—	—	12	—	13
Vancouver General—Vancouver	734	—	—	3,291	409	4,434
Vernon Jubilee—Vernon	54	—	—	308	31	393
Victoria General—Victoria	174	—	—	809	125	1,108
Victorian—Kaslo	1	—	—	9	3	13
West Coast General—Port Alberni	28	—	—	160	18	206
Windermere District—Invermere	4	—	—	42	—	46
Wrinch Memorial—Hazelton	6	—	—	44	8	58
Subtotals of 114 active hospital accounts	4,037	—	—	21,657	2,263	27,957
School Districts (68)						
Agassiz-Harrison (No. 76)	10	—	—	6	3	19
Alberni (No. 70)	69	—	—	45	21	135
Armstrong-Spallumcheen (No. 21) (effective January 1, 1977)	12	—	—	10	—	22
Arrow Lakes (No. 10)	10	—	2	1	2	15
Burnaby (No. 41)	184	—	30	120	66	400
Burns Lake (No. 55) (effective September 1, 1977)	1	—	—	5	—	6
Campbell River (No. 72)	41	—	3	27	10	81
Cariboo-Chilcotin (No. 27)	86	—	—	46	1	133
Castlegar (No. 9)	38	—	2	8	8	56
Central Coast (No. 49)	11	—	—	6	2	19
Central Okanagan (No. 23)	132	—	3	18	11	164
Chilliwack (No. 33)	77	—	2	26	6	111
Courtenay (No. 71)	54	—	—	49	21	124
Cowichan (No. 65)	45	—	—	48	11	104
Creston-Kaslo (No. 86)	37	—	—	16	8	61
Delta (No. 37)	91	—	5	51	17	164
Fernie (No. 1)	34	—	1	17	3	55
Golden (No. 18) (effective September 1, 1977)	3	—	—	5	—	8

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 6—*Continued*

Number of Contributors and Pensioners by Employer, as at December 31, 1977

Employer	Contributors				Pensioners	Total Contributors and Pensioners
	Class I	Class II	Class III	Class IV		
School Districts—Continued						
Grand Forks (No. 12)	16	—	—	8	2	26
Greater Victoria (No. 61)	278	—	—	162	84	524
Gulf Islands (No. 64)	10	—	—	5	3	18
Hope (No. 32)	8	—	—	7	3	18
Howe Sound (No. 48)	27	—	2	25	6	60
Kamloops (No. 24)	161	—	13	168	20	362
Keremeos (No. 16)	9	—	—	—	—	9
Kettle Valley (No. 13)	7	—	—	8	—	15
Kimberley (No. 3)	19	—	—	8	4	31
Kitimat (No. 80)	20	—	—	19	7	46
Lake Cowichan (No. 66)	15	—	4	9	8	36
Ladysmith (No. 67)	—	—	—	—	2	2
Lillooet (No. 29)	11	—	—	13	4	28
Maple Ridge (No. 42)	59	—	—	73	4	136
Merritt (No. 31)	22	—	—	9	2	33
Mission (No. 75)	34	—	2	28	5	69
Nanaimo (No. 68)	103	—	8	78	32	221
Nechako (No. 56)	31	—	—	51	5	87
Nelson (No. 7)	52	—	—	15	10	77
New Westminster (No. 40)	47	—	2	20	20	89
Nisgha (No. 92) (effective August 1, 1977)	1	—	—	—	—	1
North Thompson (No. 26)	16	—	—	10	—	26
North Vancouver (No. 44)	165	—	22	72	50	309
Peace River South (No. 59)	43	—	—	26	12	81
Penticton (No. 15)	47	—	9	18	15	89
Powell River (No. 47)	59	—	—	52	10	121
Prince George (No. 57)	133	—	1	138	12	284
Prince Rupert (No. 52)	25	—	—	10	3	38
Princeton (No. 17)	8	—	1	3	2	14
Qualicum (No. 69)	23	—	1	20	1	45
Quesnel (No. 28)	50	—	5	33	11	99
Revelstoke (No. 19)	22	—	—	13	—	35
Richmond (No. 38)	136	—	23	148	21	328
Saanich (No. 63)	57	—	1	33	15	106
Sechelt (No. 46)	24	—	—	16	7	47
Shuswap (No. 89)	80	—	—	50	14	144
Smithers (No. 54)	22	—	—	18	5	45
Sooke (No. 62)	66	—	3	42	15	126
South Cariboo (No. 30)	24	—	1	16	—	41
Southern Okanagan (No. 14)	25	—	—	15	17	57
Summerland (No. 77)	10	—	—	9	2	21
Surrey (No. 36)	291	—	—	191	21	503
Terrace (No. 88)	38	—	—	42	3	83
Trail (No. 11)	50	—	7	19	13	89
Vancouver (No. 39)	650	—	49	440	274	1,413
Vancouver Island North (No. 85)	23	—	—	39	1	63
Vancouver Island West (No. 84)	7	—	—	5	—	12
Vernon (No. 22)	124	—	12	59	8	203
West Vancouver (No. 45)	72	—	—	95	14	181
Windermere (No. 4)	13	—	—	4	—	17
Subtotals of 67 active school district accounts	4,168	—	214	2,846	957	8,185
Total of 401 active accounts	19,332	4,020	490	29,756	7,280	60,878

MUNICIPAL SUPERANNUATION FUND

Approved and Reciprocal Employers, as at December 31, 1977

APPROVED EMPLOYERS	Effective Date
Section 13 (4) provides for the granting of a deferred allowance to a contributor who within three years of making his last contribution to the Fund enters the service of one or more of the following employers and becomes entitled to an allowance:	
Government of Canada	Apr. 1, 1958
Government of the Province of British Columbia	Apr. 1, 1958
Every employer to whom the *Public Service Superannuation Act* applies	Apr. 2, 1969
Every employer to whom the *Teachers' Pensions Act* applies	Apr. 2, 1969
Every employer to whom the *College Pension Act* applies	July 1, 1971
British Columbia Railway Company	Apr. 2, 1969
British Columbia Hydro and Power Authority	Apr. 2, 1969
Every employer to whom the Workers' Compensation Board Pension Plan applies	Apr. 2, 1969
Employers to whom the Members of the *Legislative Assembly Superannuation Act* applies	Apr. 2, 1969
Montreal Childrens' Hospital	Feb. 17, 1976
Plumbing and Pipefitting Workers Local 170 Pension Plan	Mar. 19, 1976
School District No. 35 (Langley)	Aug. 15, 1974
School District No. 43 (Coquitlam)	Aug. 3, 1973
University of British Columbia Faculty Staff	Aug. 23, 1973
University of Toronto Pension Plan	Mar. 15, 1977
SPECIAL AGREEMENT WITH APPROVED EMPLOYER	
Section 13 (6) provides for transfer of funds in respect of an employee who transfers to or from the service of the following employer:	
Government of Canada	June 19, 1975
RECIPROCAL EMPLOYERS	
Section 13A provides for the method of determining pensionable service and highest average salary together with *pro rata* sharing of the present value of the allowance and transfer of funds in respect of an employee who, within three years of termination of his service, transfers to or from the service of the following reciprocal employers:	
Any employer to whom the *Public Service Superannuation Act* applies	June 1, 1973
Any employer to whom the *College Pension Act* applies	June 1, 1973
Any employer to whom the *Teachers' Pensions Act* applies	June 1, 1973
Workers' Compensation Board	June 5, 1974

Approved Long-term Disability Salary Continuance Plans, as at December 31, 1977

Employer	Date Plan Approved
B.C. Health Association	Mar. 11, 1975
B.C. Teachers' Federation	Feb. 24, 1977
City of Kelowna	Apr. 21, 1975
Corporation of the District of Oak Bay	Dec. 19, 1974
Greater Vancouver Mental Health Services	Apr. 8, 1976
Okanagan College	Feb. 4, 1977
Pacific National Exhibition	June 16, 1977
West Vancouver School District No. 45	June 16, 1977
West Vancouver School District (senior administration)	June 16, 1977

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