



FOR THE YEAR ENDED DECEMBER 31, 2018



# 2018 ANNUAL FINANCIAL REPORT

BRITISH COLUMBIA, CANADA

[SURREY.CA](http://SURREY.CA)

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## MESSAGE FROM THE MAYOR



On behalf of City Council, it is my pleasure to present the 2018 Annual Financial Report for the City of Surrey.

We are proud to continue to work on your behalf by keeping municipal taxes one of the lowest in the region. It is important for the City of Surrey to work collaboratively with all levels of government, businesses, non-profit organizations, and residents to continue to promote strong, vibrant communities and it is an honour to be part of that work.

The City of Surrey works hard to maintain a robust financial status as a result of comprehensive planning and dedicated management. The commitment to transparency and accountability which underpins our financial procedures and control systems ensures sound financial stewardship and the steady delivery of city operations and services.

I am pleased to report that our Finance Department received the Canadian Award for Financial Reporting from the Government Finance Officers Association of the United States and Canada for twenty-two consecutive years. This commitment to steadfast financial stewardship ensures that our assets and interests remain secure investments for residents and businesses as we move into the future.

We continue to create a vibrant business ecosystem that catalyzes the development of jobs, investment, entrepreneurship and innovation within Surrey making our city competitive and abounding with opportunity.

Our city's success is a shared success. The ongoing effort of residents, businesses, community leaders, and administration all contribute to the healthy growth of what I believe is the best city. Our Council is committed to ensuring a strong financial state while continuing to foster a progressive, livable and sustainable city

Sincerely,

A handwritten signature in dark ink, appearing to read "Doug McCallum". The signature is fluid and cursive, written in a professional style.

Doug McCallum  
Mayor



## CITY COUNCIL & SURREY OFFICERS

### Surrey Officers

City Manager .....	V. Lalonde
Chief Librarian.....	S. Bhogal
Director, Strategic Initiatives & Corporate Reporting .....	D. Luymes
Fire Chief .....	Chief L. Garis
General Manager, Corporate Services Department.....	R. Costanzo
General Manager, Engineering Department .....	F. Smith
General Manager, Finance Department .....	K. Grewal
General Manager, Investment & Intergovernmental Relations Department.....	D. Jones
General Manager, Parks, Recreation & Culture Department.....	L. Cavan
General Manager, Planning & Development Department .....	J. Lamontagne
General Manager, Policing Transition .....	T. Waterhouse
Officer in Charge, Surrey RCMP Detachment .....	Chief Supt. D. McDonald

### City Council

#### BACK

Linda Annis  
 Doug Elford  
 Jack Hundial  
 Brenda Locke

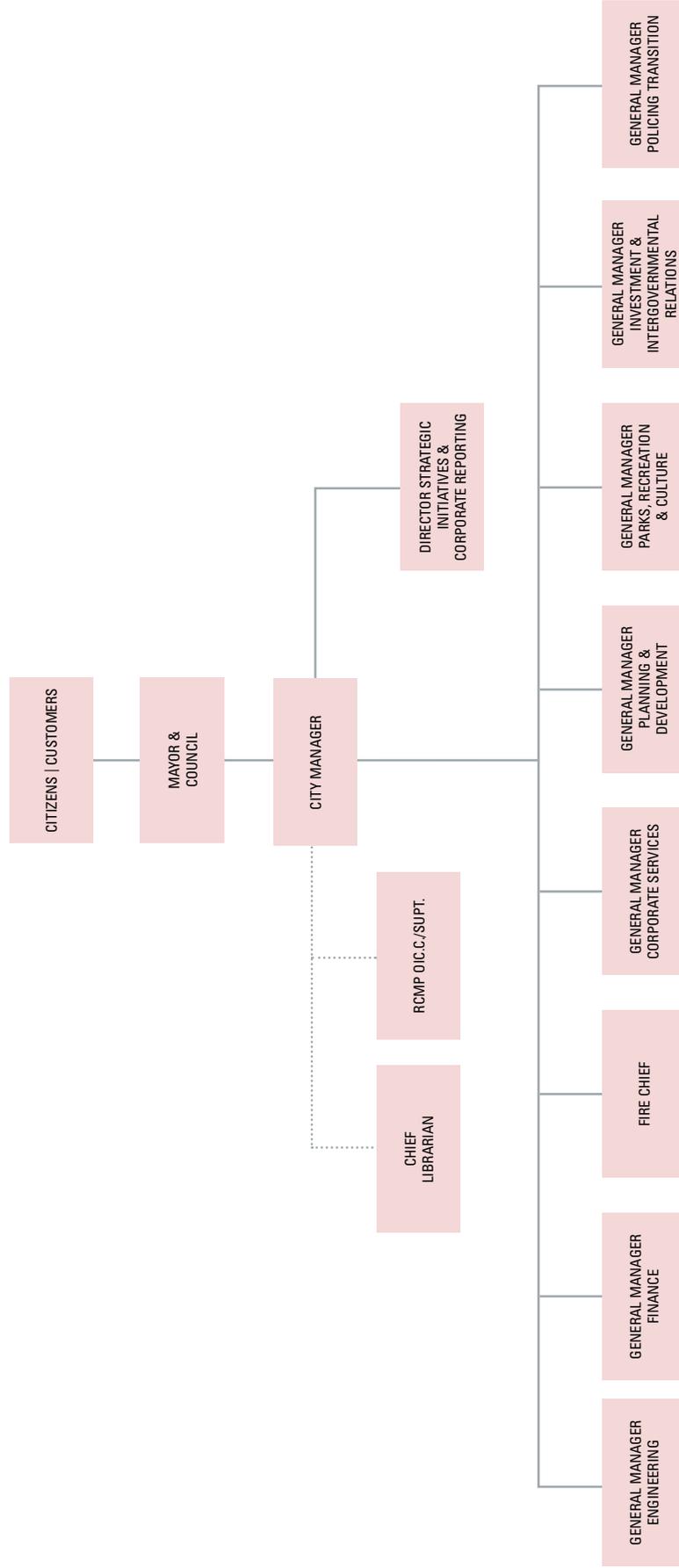
#### FRONT

Steven Pettigrew  
 Laurie Guerra  
 Mayor Doug McCallum  
 Allison Patton  
 Mandeep Nagra

**Auditors** – BDO Canada LLP

**Bankers** – Royal Bank of Canada

# ORGANIZATIONAL CHART





Government Finance Officers Association

**Canadian Award  
for  
Financial Reporting**

Presented to

**City of Surrey  
British Columbia**

For its Annual  
Financial Report  
for the Year Ended

**December 31, 2017**

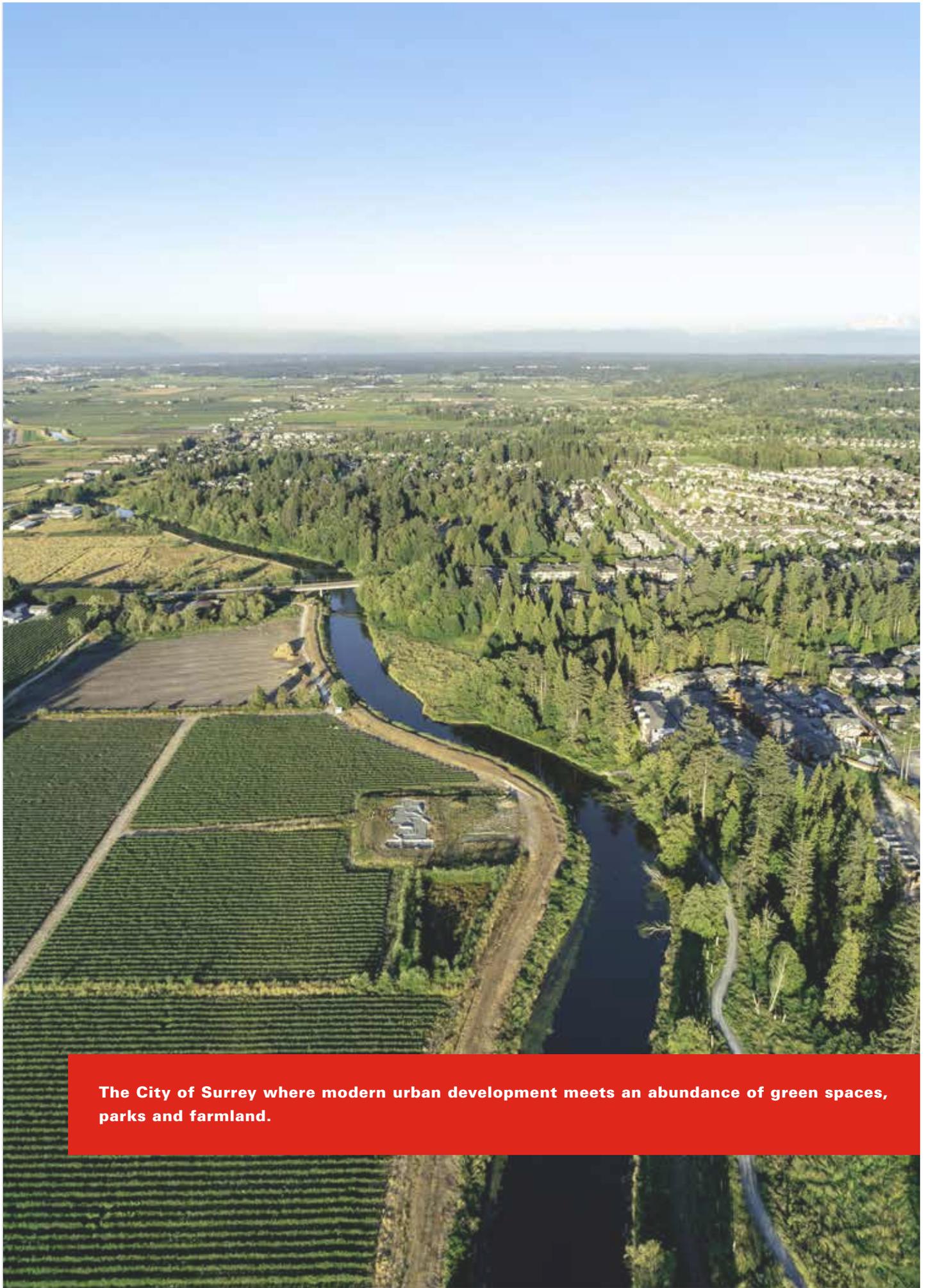
*Christopher P. Morill*

Executive Director/CEO

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the City of Surrey for its annual financial report for the fiscal year ended December 31, 2017. The Canadian Award for Financial Reporting program was established to encourage municipal governments throughout Canada to publish high quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports.

In order to be awarded a Canadian Award for Financial Reporting, a government unit must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments, and address user needs.

A Canadian Award for Financial Reporting is valid for period of one year only. We believe our current report continues to conform to the Canadian Award for Financial Reporting program requirements, and we are submitting it to the GFOA.

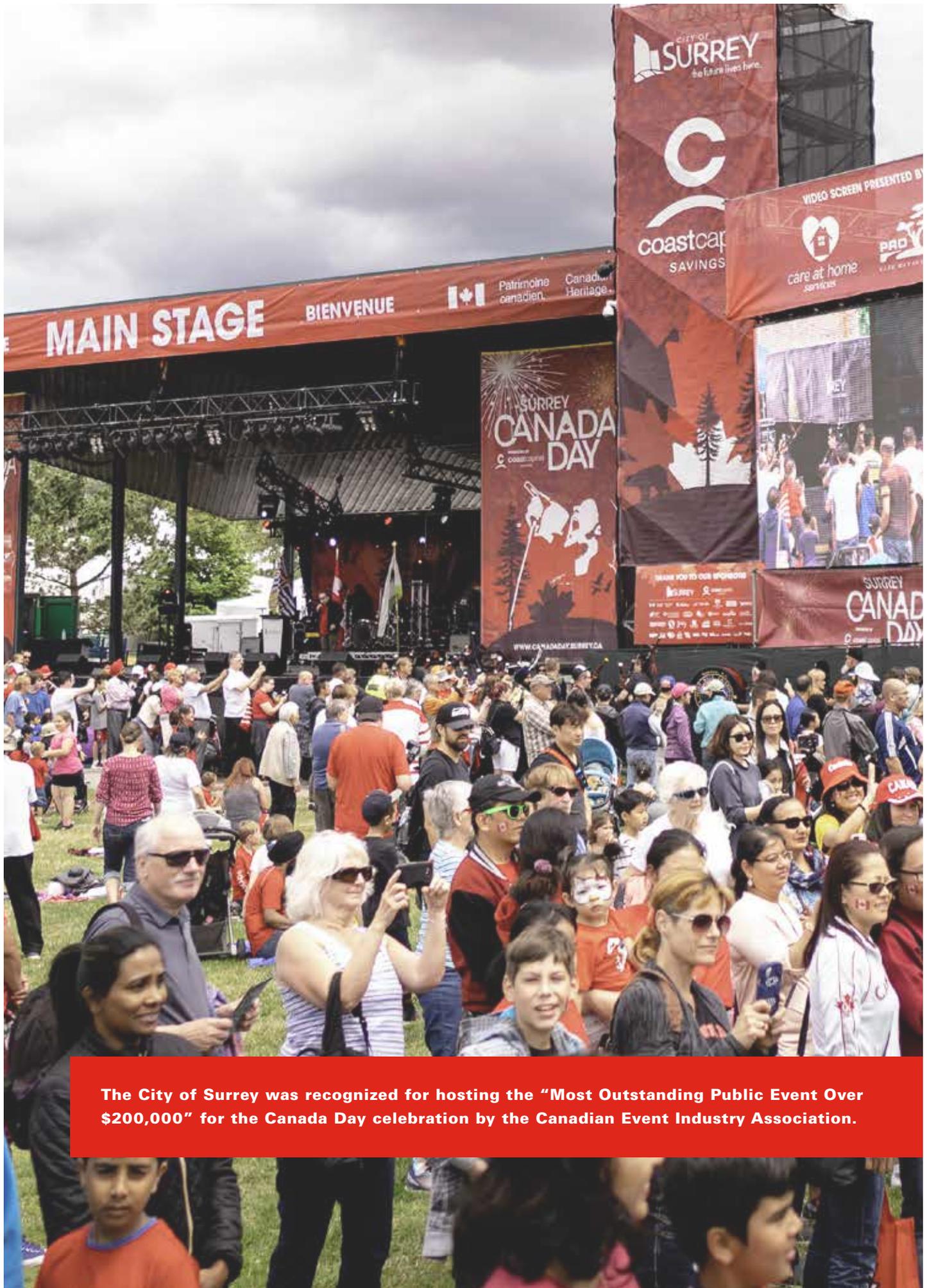


**The City of Surrey where modern urban development meets an abundance of green spaces, parks and farmland.**

**Surrey is the fastest growing community in Metro Vancouver. It is a city where modern urban development meets an abundance of green spaces, parks and farmland. Home to six distinct town centres, the City comprises state-of-the-art recreational, arts, library, and heritage facilities featuring an array of diverse programming and public services. Surrey offers active, affordable and accessible lifestyles for its residents serviced with modern amenities. An inclusive and welcoming community, the City embraces all people and cultures.**

**Surrey has one of the lowest property taxes in the region and is ranked as one of the best places in the country to invest. As Surrey evolves into the region's next major metropolitan centre, the City is focused on generating new economic opportunities, fostering innovation and enhancing connectivity.**

**The City continues investing in and building capital infrastructure to keep pace with the needs of its growing community. In recent years, Surrey has seen the largest construction and investment plan in its history. With a commitment to sustainable living and a proactive approach to economic and social development, the City of Surrey is destined for a prosperous future as it develops into Metro Vancouver's second major economic centre.**

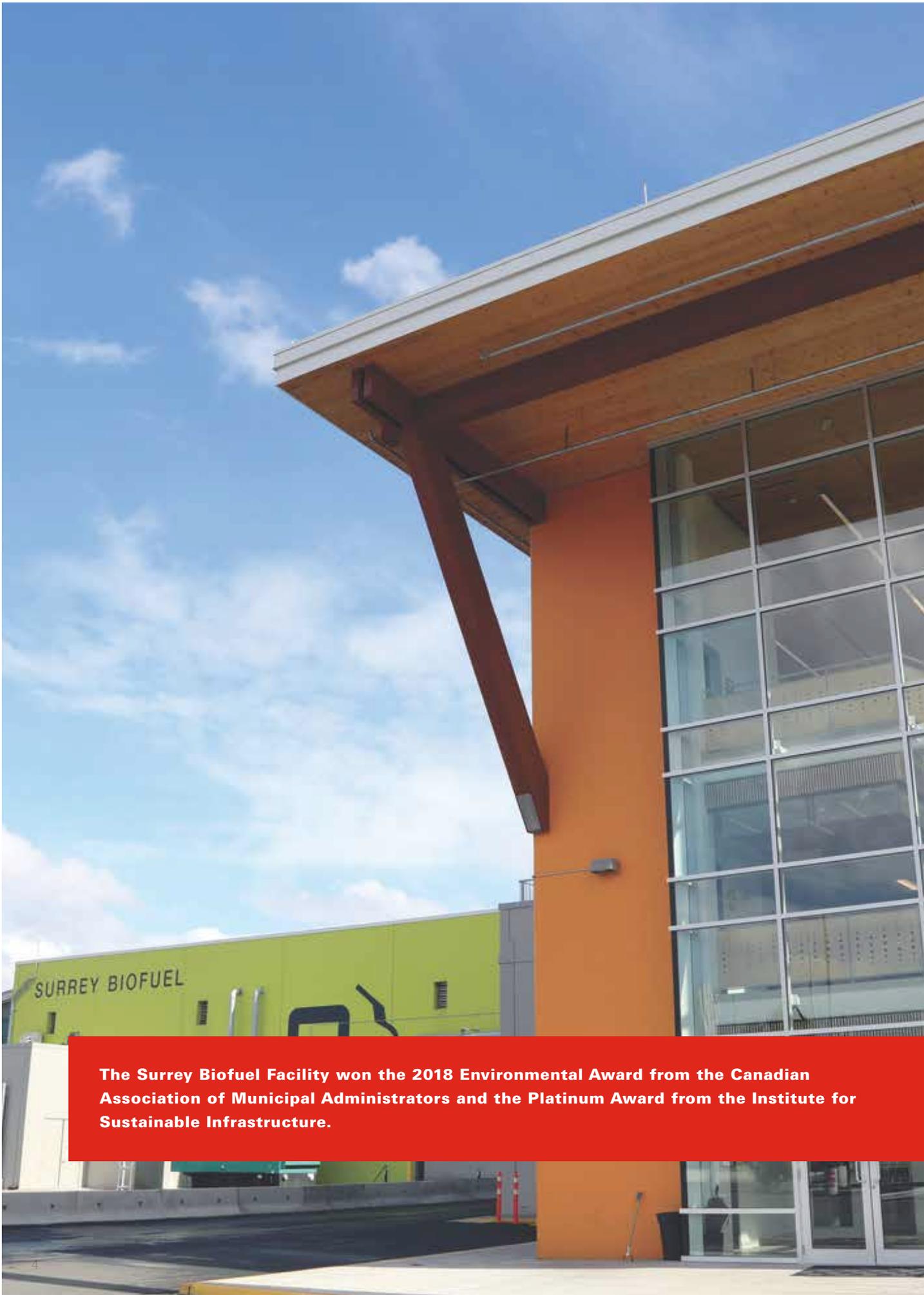


**The City of Surrey was recognized for hosting the "Most Outstanding Public Event Over \$200,000" for the Canada Day celebration by the Canadian Event Industry Association.**

# CITY OF SURREY OVERVIEWS

## AWARDS

DEPARTMENT	AWARDS
POLICING TRANSITION	Arnold Silzer Award for Community Policing Initiative: awarded to our Surrey Outreach team, a joint project by Public Safety & RCMP
INVESTMENT & INTERGOVERNMENTAL RELATIONS	Gold AVA Digital Award: received for the Invest Surrey microsite
	Silver Vega Award: received for the Invest Surrey microsite
	Silver Summit International Award - HQP Campaign featuring Surrey highly qualified professionals
FINANCE	Government Finance Officers Association Distinguished Budget Presentation Award: 2018-2022 Financial Plan
	Government Finance Officers Association Canadian Award for Financial Reporting: 2017 Annual Report
	Government Finance Officers Association Award for Outstanding Achievement in Popular Annual Financial Reporting: 2017 Annual Report Highlights
	A+ rating from C.D. Howe Institute - 2018 edition of its Annual Municipal Fiscal Accountability report card
PARKS, RECREATION & CULTURE	Heritage Education & Awareness Recognition Award from Heritage BC for the Surrey: City of Stories, Legacy Book
	International Association for Public Participation Award for the Parks, Recreation & Culture Strategic Plan
	Best Public Festival: awarded by the Canadian Event Industry Association for Surrey's Fusion Festival
	Heritage BC Award: received for the city's legacy book, Surrey: A City of Stories
	Planning Institute of British Columbia's Gold Award: Excellence in Policy Planning - received for 10-year Parks, Recreation & Culture Strategic Plan
	"Most Outstanding Public Event Over \$200,000" for the City of Surrey's Canada Day by Canadian Event Industry Association
	"Best Festival" awarded to Fusion Festival by Special Events Magazine 2019 Gala Awards
	"Certified Gold" awarded to the Surrey Arts Centre by the Rick Hansen Foundation Assessment Certification program
"Certified Gold" awarded to the Cloverdale Recreation Centre by the Rick Hansen Foundation Assessment Certification program	
<i>Sustainability Office</i>	2018 Impact Award: an international award from the Community Indicators Consortium for the City of Surrey's Sustainability Dashboard
	Climate & Energy Action Awards - Honourable Mention: from BC's Community Energy Association for the Surrey Biofuel Facility (Corporate Category)
	Climate & Energy Action Awards - Honourable Mention: from BC's Community Energy Association for the Integrated Sustainability Education Program (Collaboration Category)
CORPORATE SERVICES	BC Top Employer 2018: received for 13 consecutive years
	Top Employer for Young People 2018: offering many diverse co-op and mentorship opportunities
	Canada's Most Admired Corporate Cultures 2018 -- awarded to the City of Surrey in the "Broader Public Sector" category by Waterstone Human Capital
ENGINEERING	Envision® Platinum Award for the Surrey Biofuel Facility
	2018 CAMA Environment Award: for Surrey's Biofuel Facility
	2018 "Biggest Leap Forward" Award: HUB Bike Awards for City Cycling Network improvements
	Safety and Health Team Award: BC Municipal Safety Association for Engineering Operations safety improvements
	BC Municipal Safety Association (BCMSA) Safety & Health Individual Champion Award: awarded to Ray Kerr for demonstrated safety leadership qualities
	American Public Works Association Exceptional Performance Award in Public Works Safety: for the City's commitment and continuous improvements to workplace safety. It's the first time any Canadian city has ever won this award
Canadian Public Works Association Award (CPWA) as part of CPWA's 2018 National Public Works Week (NPWW) Awards Contest.	
PLANNING & DEVELOPMENT	2018 NAIOP Awards for Municipal Excellence: for Most Fiscally Responsible, received for Commercial/Industrial development
	2018 NAFA Clear Air Award: for Surrey Operations Centre (Main Works Yard)
	2018 Community Recognition Award: for Surrey Operations Centre (Main Works Yard) for leadership in Wood Design and Building at 2018 Union of BC Municipality Convention
	2018 AIBC Lieutenant Governor's Award for Architecture: awarded to Carscadden Stokes McDonald Architects Inc. for South Surrey Operations Centre
	LEED Silver Certification: for South Surrey Operations Centre, final construction review
SURREY LIBRARIES	Council of the Federation Literacy Award 2018: for outstanding achievement, innovative practice and excellence in literacy



**The Surrey Biofuel Facility won the 2018 Environmental Award from the Canadian Association of Municipal Administrators and the Platinum Award from the Institute for Sustainable Infrastructure.**

The City Manager's Department provides advice and recommendations to City Council related to policies and emerging issues. The department assists in guiding the work of the other City departments, thus ensuring a coordinated and balanced implementation of Council policy and programs. The City Manager's office ensures that Council resolutions are addressed in a timely and fulsome manner and provides effective financial management by monitoring the annual budget and the Five-Year Financial Plan.

The City Manager's Department ensures that Council's priorities and high-quality sustainable City services are delivered on a consistent basis to the City's residents and businesses. Through the Strategic Initiatives & Corporate Reporting function the Department provides coordination of key initiatives that span across multiple departments, including the Surrey Excels strategic framework. Consistency and high standards of corporate reporting, including regular reports to Council as well as periodic reports on organizational performance, are key functions of this department.

### 2018 ACCOMPLISHMENTS

- Completed Phase I of the Transitional Housing Plan adding 180 units of temporary modular housing accommodation to serve residents who were homeless or living in shelters.
- Developed a master plan for key City-owned lands in partnership with SFU to advance Surrey City Centre as the second metropolitan centre for the region.
- Responded to the direction of the new Mayor and Council to transition the City of Surrey from policing by the RCMP to a newly-created Surrey Police Force by reorganizing staff and creating a department of Policing Transition.
- Coordinated grant opportunities and applications; significant grant applications in 2018 included \$50 million supporting flood protection and climate adaptation, \$50 million for a joint submission with the City of Vancouver to Infrastructure Canada's Smart Cities Challenge, and \$7.5 million for community-based programs to prevent youth involvement in gangs.
- Supported the successful commission of the Surrey Biofuel Facility which will allow the City to completely eliminate its net corporate greenhouse gas emissions by transforming organic (green) waste into renewable natural gas and organic compost for recycling; the Facility won several national and international awards including: the Institute for Sustainable Infrastructure Envision Platinum Award and the 2018 Canadian Association of Municipal Administrators' Environmental Award.
- Ensured that City staff provided all necessary information for senior government to commit \$1.65 billion to fund rapid transit in Surrey; this funding has been allocated by the new Mayor and Council to the extension of the Expo Line SkyTrain.
- Successfully planned and delivered the 2018 civic election.
- Delivered a series of coordinated orientation sessions for the new Council on organizational structure, governance and legal aspects, Council procedures, budget processes and strategic planning priorities.
- Supported and facilitated staff development and leadership/succession planning programs, one of the factors contributing to the City of Surrey receiving a Most Admired Corporate Culture award in 2018 by an international human resources group.
- Prepared the 2019 budget and 2019-2023 Financial Plan for approval by the new Council in December 2018 in a very compressed timeline following the election of a new Mayor & Council.
- Launched the Surrey Excels strategic framework outlining the City's strategic initiatives and key measures to City staff.



**In 2018, the City of Surrey was selected as BC Top Employer, Top Employer for Young People and Canada's Most Admired Corporate Cultures.**

The Corporate Services Department delivers high quality and efficient services to our customers through a spirit of innovation and team collaboration. The department consists of key areas of our organization that support the overall core deliverables of the City including:

## BYLAW ENFORCEMENT, COMPLIANCE & LICENSING

The Bylaw Enforcement, Compliance & Licensing Division is responsible for the enforcement of the City's regulatory bylaws, the issuance of business licenses, animal control functions, operation of the Surrey Animal Resource Centre and parking enforcement. With focus on a proactive approach, enforcement staff focus on working with property owners to gain compliance for safety, maintenance, beautification and livability issues within the community. Bylaw Enforcement, Compliance & Licensing is also responsible for the City's corporate security services, which are in part delivered by contractors at City sites.

## HUMAN RESOURCES

Human Resources (HR) provides a broad range of services and programs to both internal and external clients, including labour and employee relations; recruitment and retention; performance coaching; employment services; compensation and benefits; occupational health and safety, diversity; wellness; training and development; organizational change support; and managing the Human Resources Information Systems (HRIS).

## INFORMATION TECHNOLOGY

Information Technology (IT) is a strategic partner across all City business units to provide modern, innovative, secure and reliable technology solutions by streamlining internal operations and processes; and leveraging technology to deliver improved services for citizens.

## LEGAL SERVICES

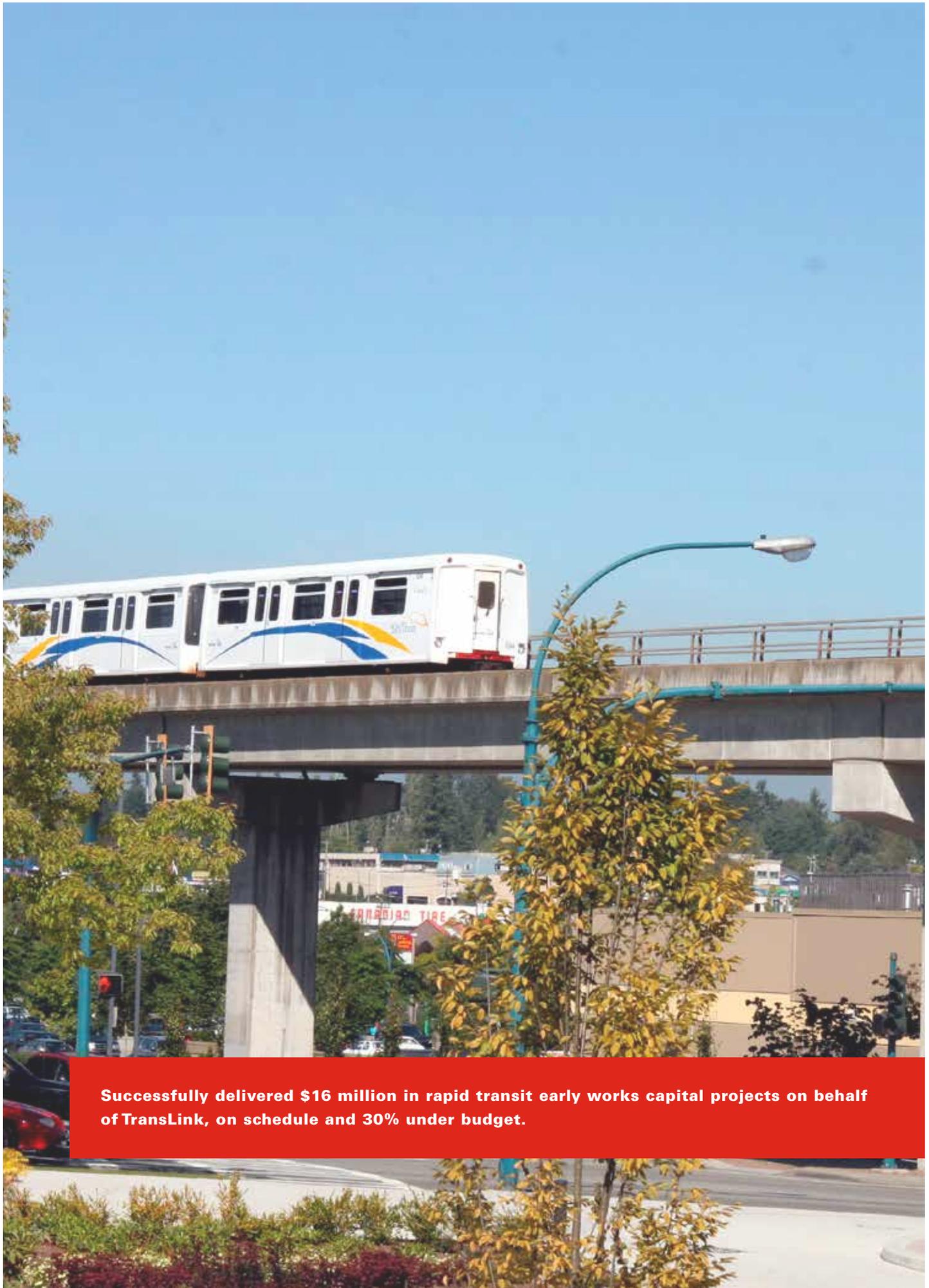
Legal Services is responsible for providing legal services to City Council and all of the City's departments. The City's solicitors serve as court counsel, provide legal advice associated with the business of the City.

## LEGISLATIVE SERVICES

Legislative Services is responsible for ensuring the City conducts business in accordance with all levels of government legislation. It is also responsible for carrying out the statutory responsibilities of the Corporate Officer as legislated under the Community Charter and providing direct services to City Council, City departments and the public. Administrative support is given to Council and to the various committees and boards on which Council members sit. Legislative Services also coordinates and conducts the municipal elections every four years to elect the City's Mayor and Council.

## 2018 ACCOMPLISHMENTS

- Submitted a successful joint proposal, in collaboration with the City of Vancouver, for the \$50 million prize category for Infrastructure Canada's Smart Cities Challenge resulting in the joint Smart Mobility Corridor proposal being shortlisted.
- Securely shredded and recycled 140,994 pounds of paper, with the following environmental benefits: 1,183 trees preserved, 352 cubic yards of landfill space conserved, 1,932,421 gallons of water saved, 102,081 pounds of CO2 emissions avoided, and 159,325 KWH of electricity saved.
- Assisted Planning & Development to secure, maintain and increase protection of 15 heritage properties.
- Increased the City's security of its data and critical infrastructure by investing in advanced cyber security technologies and best practices.
- Provided legal advice and support of Public Safety/ BC Housing initiative to provide alternative housing to 135A Street encampment.
- Implemented a Peafowl Relocation Action Plan for the Sullivan Heights neighbourhood.
- Assisted the Community Enforcement Team in having 22 abandoned properties demolished.
- Was awarded 2018 BC's Top Employer and 2018 Canada's Top Employer for Young People.
- Successfully delivered privacy training to 152 staff across the organization.
- Rolled out 29 cultural events supporting staff diversity education and awareness.
- Reunited 697 animals with their owners and assisted in finding new homes for 528 more animals at the Surrey Animal Resource Centre.
- Continued to modernize the City's digital services through the MySurrey portal which allows customers to access popular online services from one location.
- Optimized the City's corporate intranet so that staff can easily find the information they need to better serve the citizens of Surrey.
- Implemented a Fit for Duty Corporate Practice as part of a City-wide Cannabis Legalization Strategy.
- Facilitated 2,514 disputed parking tickets using the Bylaw Adjudication process rather than residents disputing in court.



**Successfully delivered \$16 million in rapid transit early works capital projects on behalf of TransLink, on schedule and 30% under budget.**

The Engineering Department provides city services relating to transportation, solid waste, recycling, water, sewer, drainage, district energy, land development, geographic information services (GIS), surveying and the management of real estate assets. The department includes the following divisions:

## DESIGN & CONSTRUCTION

The Design & Construction Division is responsible for delivering the Engineering Capital Construction Program and providing survey work.

## LAND DEVELOPMENT

Land Development Services prescribes required servicing of land and building development including Inspection Services which ensures that engineering services are constructed to meet Council-adopted standards and requirements.

## OPERATIONS

Operations maintains the City's engineering infrastructure including roads, drainage, sewer and water operations including the City's residential waste collection services as well as the City's fleet of vehicles.

## RAPID TRANSIT & STRATEGIC PROJECTS

The Rapid Transit and Strategic Projects Division is responsible for providing vision, leadership and oversight in managing and coordinating Rapid Transit and Strategic Projects throughout the City.

## REALTY SERVICES

Realty Services manages the acquisitions, dispositions, leasing and licensing of the City's real estate portfolio. This includes the Land Acquisition Section including land assemblies for civic purpose projects. The Realty Asset Section manages the City's real estate inventory as well as managing property appraisal and conveyancing duties.

## TRANSPORTATION

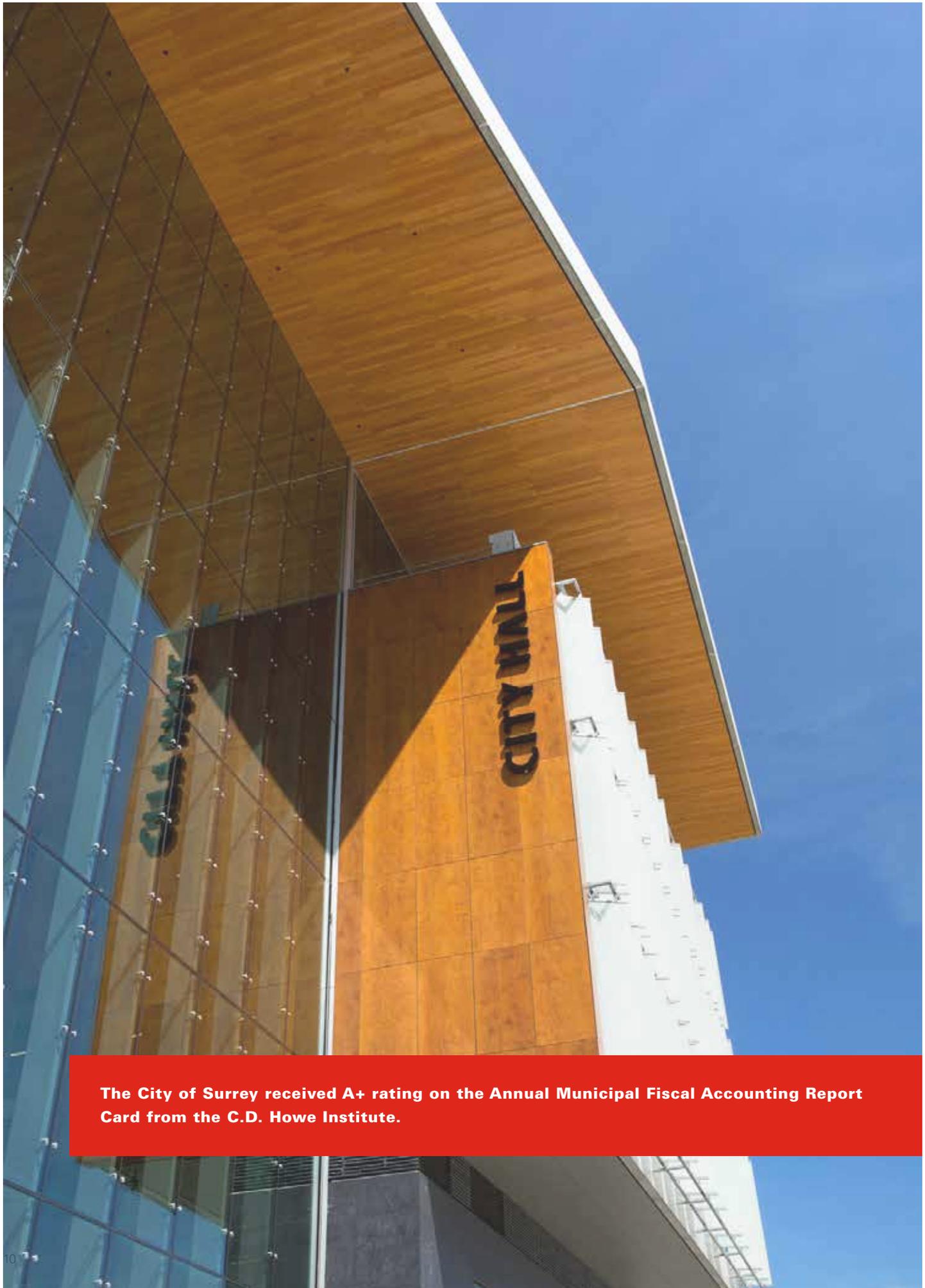
Surrey's Transportation Division plans and manages the multi-modal infrastructure and services. These sections include Transportation Planning, Traffic Management, Transportation Infrastructure, Road Safety, and Parking Services. This Division is also responsible for delivering GIS services for the City and Communications for the Engineering Department.

## UTILITIES

The Utilities Division is responsible for planning infrastructure required to deliver important services to our City such as, district energy, sanitary sewer, water, drainage, and environmental services

## 2018 ACCOMPLISHMENTS

- Secured land-lease agreements to facilitate three interim transitional accommodation sites (modular housing) in the City Centre, on a combined area of 4.6 acres, which provides 160 temporary housing units in support of the City's transitional supportive housing initiative and the alleviation of street homelessness along 135A Street.
- Received the Exceptional Performance Award in Public Works Safety by the American Public Works Association – the first time any Canadian city has ever won this award.
- Reduced illegal dumping costs by over 41%.
- Received approval to pilot the use surety bond instead of cash or letter of credit as an alternate form of security for Servicing Agreement.
- Worked with other City departments on Fraser River freshet preparedness, monitoring and community engagement.
- Implemented the fourth year of Water Quality Monitoring for Adaptive Management Framework and the eighth year of the Boundary Bay Assessment and Monitoring Program.
- Reduced inspection costs and increased efficiency by exploring the use of drone technology and GPS tracking to rapidly conduct dyke and flood box inspections.
- Connected over 2.7 million square feet of new development to the City Centre.
- Added 14 public and eight staff EV Charging stations through equipment upgrades and Federal funding incentives.
- Successfully delivered \$16 million in rapid transit early works capital projects on behalf of TransLink, on schedule and 30% under budget.
- Awarded contract to expand our Road Weather Information System (RWIS) sites, and scheduled site installations.
- Established a Municipal Type Service Agreement with Semiahmoo First Nation to provide sanitary sewer and water for their existing community.
- Replaced the Bridgeview Vacuum Sewer System with a more reliable system and providing impetus for development by removing one of the servicing constraints.
- Commenced pilot education programs which included over 45 workshops with school classes to establish and develop education programs for the Surrey Biofuel Facility.
- Started an Advanced Metering Infrastructure pilot in an effort to provide customers the opportunity to monitor their usage in real time.



**The City of Surrey received A+ rating on the Annual Municipal Fiscal Accounting Report Card from the C.D. Howe Institute.**

The Finance Department provides financial expertise, risk management, internal audit services and guidance to support all City operations. In addition to leading process improvements, it sets and maintains financial practises, policies and standards. The Department's core services include:

### BUDGET

Prepares the City's budgets and various financial reports for the Senior Management Team and Council. This section also monitors and analyzes expenditure and revenue trends throughout the fiscal year.

### FINANCIAL REPORTING & COMPLIANCE

Financial Reporting includes long-term financial planning, accounting and statutory financial reporting; responsible for presenting an annual five-year financial plan. The Financial Reporting section also keeps management and Council informed about the City's financial performance on a quarterly basis, ensuring the City meets its annual budget and targeted savings.

### PROPERTY & PAYMENT SERVICES

Property & Payment Services is responsible for billing and collection of annual and metered utilities, district energy, dog license fees, false alarm fees, secondary suite fees, parking tickets, property taxes, home owner grants, and tax certificates.

### PROCUREMENT SERVICES & CONTRACT MANAGEMENT

Procurement Services coordinates the procurement of high quality, cost-effective goods and services, while ensuring all polices are followed. They follow applicable legislation and ensures appropriate public and competitive processes are applied. Contract Management provides guidance for the management of all contracts and supplier performance tracking.

### RISK MANAGEMENT SERVICES

Risk Management provides service and expertise in risk identification and treatment, insurance, claims, litigation and loss control. By incorporating effective Risk Management practices, the City is able to identify, manage and reduce the overall cost of risk.

### TREASURY OPERATIONS

Treasury Operations includes Accounts Payable, Tangible Capital Assets, Accounts Receivable, Investments, Letters of Credit and Banking and Payment processing. This group nurtures the City's relationship with its financial institution and credit/debit card payment processor and also assists City departments in obtaining securities by way of Letters of Credit. Treasury Operations oversees the City's vast inventory of capital assets and consolidates accounting for the City's subsidiaries.

## 2018 ACCOMPLISHMENTS

- Completed two External Business Community Outreach Workshops: Surrey Board of Trade and Fraser Valley Local Business Information Expo.
- Worked with Corporate Security in conducting threat analysis for facilities, staff and events.
- Reviewed and actioned any threat analysis information provided by the RCMP.
- Continued to utilize a collection agency to ensure efficient revenue collection and the reduction of bad debts.
- Tracked accounts receivable key performance indicators to better focus collection efforts.
- Completed the Request for Proposal process for banking services and awarded a contract to the City's lead financial institution.
- Successfully defended the City at the Court of Appeal against a catastrophic brain injury claim.
- Provided risk management advice to the Coastal Flood Adaptation Strategy as a member of the advisory committee.
- Provided a risk based framework and reporting structure for the Climate Adaptation Strategy.
- Implemented dog license e-billing.
- Transitioned majority of contract suppliers from cheque to electronic fund transfer payments.
- On average, 20% of Financial Management System accounts receivable invoice payments now received through MySurrey portal since introduction of the online payment portal one year ago.
- Moved 80% of payments from printed cheques to EFT payments.
- Implemented an in-depth training program with a customer service focus with a goal to minimize escalations to management.
- Updated the file format of the BCA Data Advice and created a new file processor.
- Developed the Financial System by upgrading the processes, adding increased functionality, and continuing with overall process efficiencies.
- Completed evaluation to ensure that all systems, controls and processes in place continue to function at optimal levels in calculating and applying taxes, levies and charges correctly.
- Standardized the process of salaries budget preparation and will further work on improving the budget template in 2019.
- Completed evaluation process to comply with Trade Agreement obligations.
- Streamlined the quarterly reports to Council by making them more informative and focused the economic section information on Surrey and BC rather than national and global.



**The Surrey Fire Services decreased the rate of residential fire death/injury per 10,000 residents by 54% from 2006.**

The Surrey Fire Service's mission is to protect life, property and the environment by responding to emergencies, ensuring regulatory compliance and developing community education. Surrey Fire Service helps to make our City a safe place to live. In addition to the Department's Administration Division, there are two other divisions which include:

## OPERATIONS

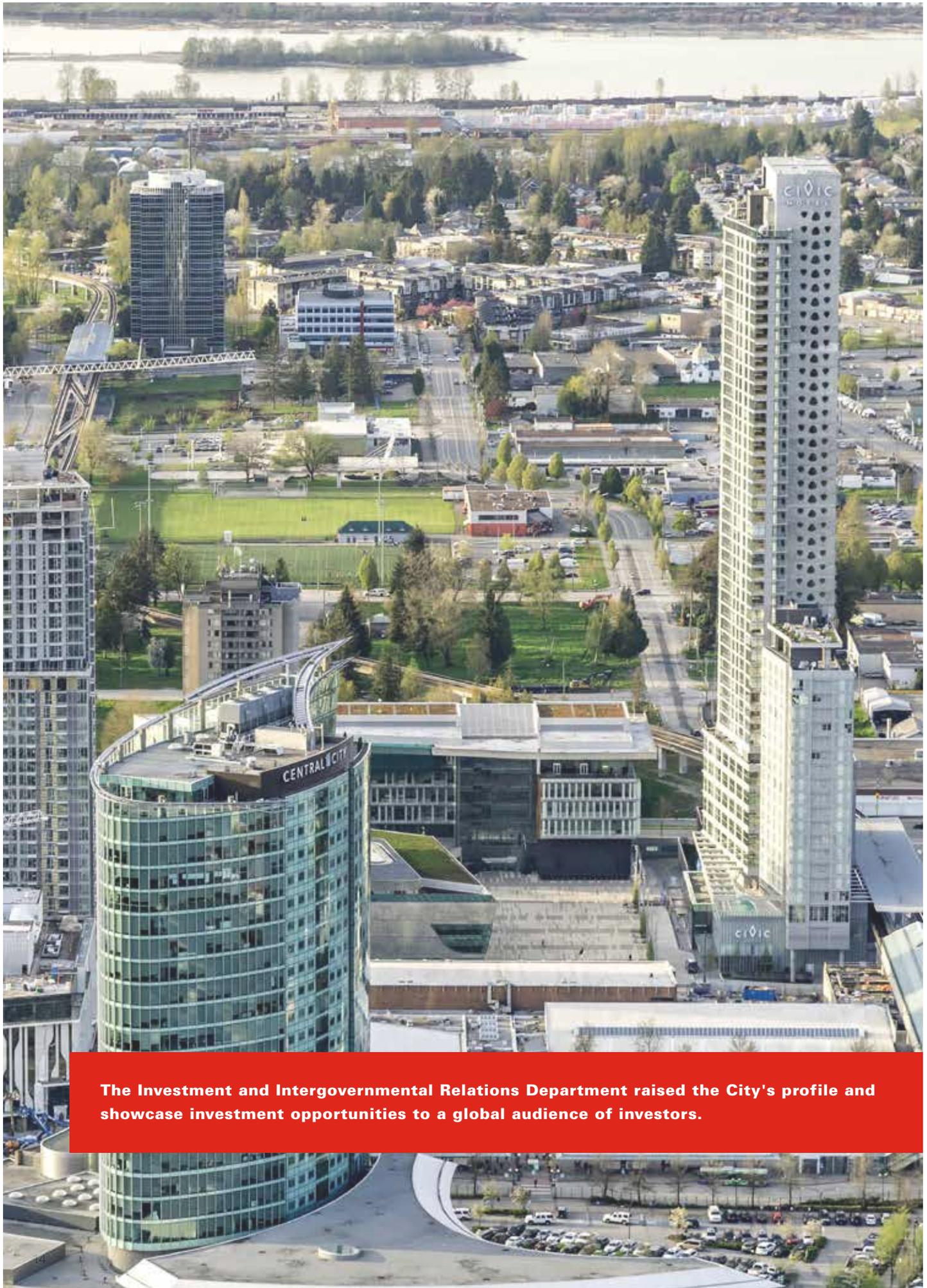
Operations is the largest division and is responsible for emergency medical services, fire suppression, and hazardous materials response and rescue activities. In addition to the above activities handled by the Suppression branch, the Operations division is also responsible for the Prevention branch and the Training branch. Through these programs, City staff and the large network of volunteers provide valuable community emergency services.

## SURREY EMERGENCY PROGRAM

Surrey's Emergency Program includes Neighbourhood Emergency Preparedness Program (NEPP); Business Emergency Preparedness Program (BEPP); Surrey Emergency Program Amateur Radio (SEPAR); Surrey Search and Rescue (SSAR); and Emergency Social Services (ESS), Level One: Personal Disaster Assistance. Through these programs, City staff and the large network of volunteers provide valuable community emergency services.

## 2018 ACCOMPLISHMENTS

- Continued to establish pilot projects in relation to an alternative, more efficient approach for Fire Services and Ambulance Services involvement in responding to medical emergencies in Surrey.
- Expanded on programs delivered by volunteers to include telephone campaigns to communicate important emergency preparedness, smoke alarm, and fire and fall prevention messages to community groups.
- Established a Community Property Safety Team (CPST) to treat distressed properties with an immediate focus on unsecured or breached abandoned residential properties by ensuring that property owners maintain their properties in order to reduce the risk of fire, loss of life or injury: 424 properties identified by the CPSTeam, 203 properties demolished as a direct result of the CPSTeam actions, 52 properties re-invested, 133 properties secured - 4 abandoned structure fires in last 6 months (prior average 24 / year).
- Reduced fire related death and injuries in residential properties through the continued refinement of the Home Safe Program.
- Inspected 7,197 business properties and provided 6,652 safety educational inspection pamphlets to the business proprietors to improve the resiliency of businesses in the event of a disaster or major incidents.
- Decreased the rate of residential fire death/injury per 10,000 residents by 54% from 2006.
- Decreased the rate of residential fire per 1,000 residential structures by 62.4% from 2006.
- Delivered 26 Surrey Emergency Preparedness presentations to 756 attendees.
- Coordinated 16 Level 1 emergency support service responses with 71 displaced residents.
- Successfully redeployed HomeSafe program resources to targeted community safety initiatives.
- Installed 732 smoke alarms and conducted HomeSafe inspections including the 14,534 smoke alarm initiative responses.
- Promoted smoke alarm awareness campaign directed to 3,610 homeowners who visited City Hall during the annual property tax season.
- Published 13 research articles and/or papers illustrating the evidence based decision-making used for strategic planning and emergency activity.
- Continued to incorporate the use of the anti-idling power units technology with 2018 Fire apparatus purchased as part of existing Vehicle Replacement Plan.
- Completed all scheduled staff professional development including internally designed Evidence Base Decision Making, Fire officer program for 28 members, and certifications or diploma programs for eight members.
- Continued to refine the Attendance Management Program that resulted in achieving a 56.4% perfect attendance.
- Completed construction of the new fire department Central Training Facility classroom and office building.
- Completed the design requirements for a secondary City Emergency Operations Centre.
- Improved the efficiency of the City's Emergency Social Service response capabilities.



**The Investment and Intergovernmental Relations Department raised the City's profile and showcase investment opportunities to a global audience of investors.**

The Investment & Intergovernmental Relations Department's programs and services include government relations, policy analysis, communications, economic policy and strategy, economic analysis, business attraction and sector development. The department also has responsibility for the following operational divisions:

### ECONOMIC DEVELOPMENT

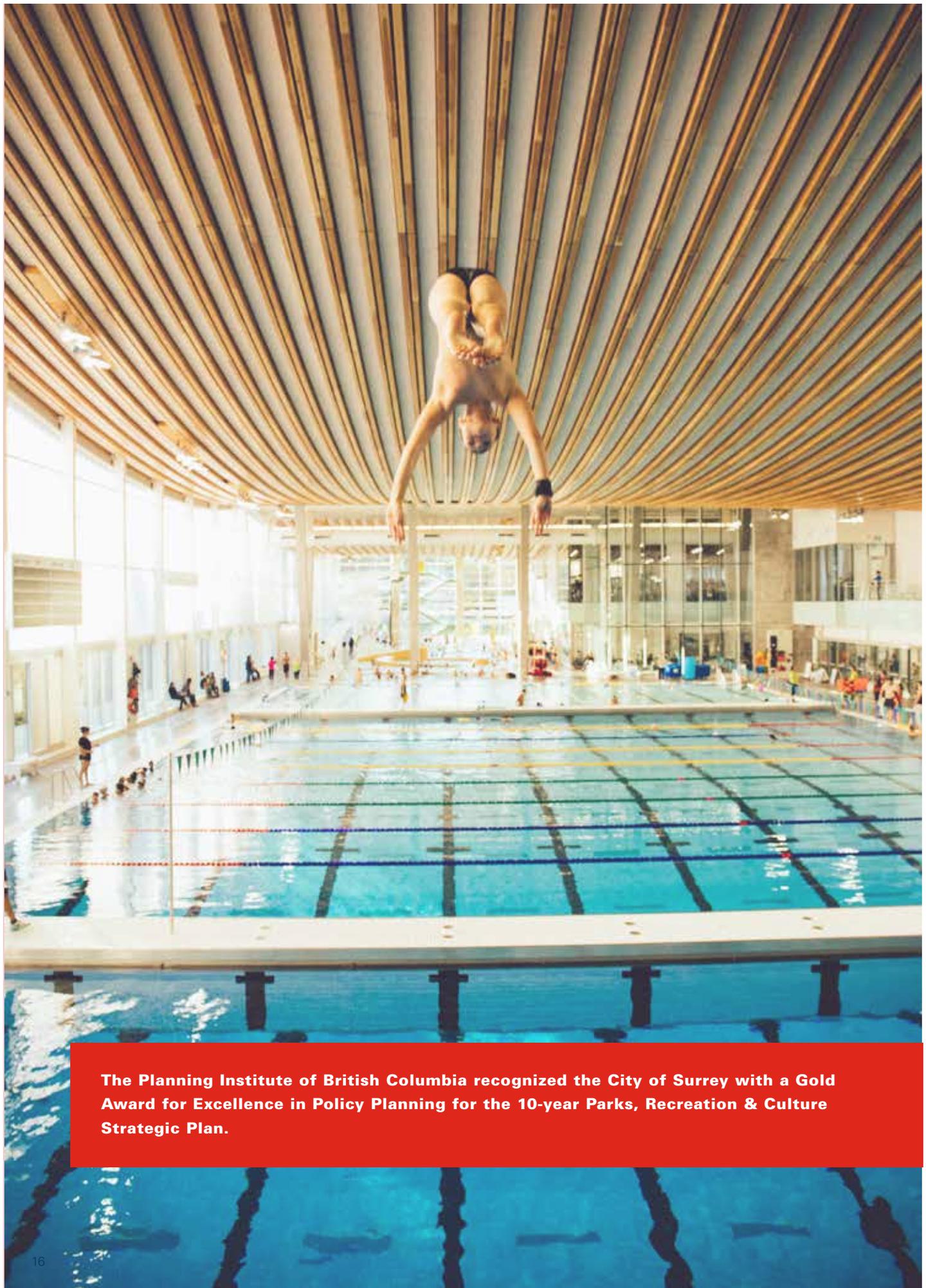
The Economic Development division is responsible for producing and implementing the City's Economic Development Strategy. The division identifies and develops relationships with key stakeholder groups in order to build a strong ecosystem that stimulates investment attraction, job creation, entrepreneurship development and innovation. The Economic Development team maintains current information about businesses in Surrey, and collects and analyzes local, regional and provincial economic data.

### INTERGOVERNMENTAL RELATIONS

The Intergovernmental Relations division is responsible for producing and implementing the City's Government Engagement Plan. The division advances the City's interests with all levels of government and identifies provincial and federal priority alignments and joint program opportunities.

## 2018 ACCOMPLISHMENTS

- Aided in the completion of Water and Sanitary Sewer Servicing Agreements between Semiahmoo First Nation and the City of Surrey.
- Successfully advocated to the Federal government for \$7.5 million in funding to support gang violence prevention programs in partnership with Public Safety.
- Participated in the Les Marché International des Professionnels de l'immobilier (MIPIM) 2018, one of the most significant real estate conferences in the world. Raised the City's profile and showcase investment opportunities to a global audience of investors.
- Ran a highly qualified professional video campaign across the Region and Cascadian Innovation Corridor, showcasing the talent working in Surrey and career opportunities made available through Surrey's metropolitan transformation. The videos resulted in over 260,000 views and over 700 job searches in Surrey.
- Ran workshops to facilitate the entry of 38 new student farmers into the agri-innovation industry in partnership with the Agriculture Centre of Excellence at UFV and the John Volken Academy.
- Released the Advanced Manufacturing & Innovation Economy Market Strategy, in partnership with SFU and KPU, with funding from the Labour Market Partnerships Program administered by the Ministry of Social Development & Poverty Reduction to develop an action plan to address skills gaps and labour market shortages.
- Partnered with SFU to support local BIAs and Chambers of Commerce to develop and implement impactful community capacity building projects.
- Participated in the Metro Vancouver-led evaluation of a regional prosperity initiative and a Vancouver Global regional investment attraction entity.
- Secured the Fraser Health Authority as a full, contributing partner in Innovation Boulevard.
- Secured regular meetings between the Mayor and senior political leaders including Prime Minister, federal cabinet ministers and parliamentary secretaries, Premier Horgan and provincial cabinet ministers and parliamentary secretaries.
- Convened roundtable sessions between local MPs and MLAs and the Mayor, Councillors and senior management.
- Prepared and supported Mayor to represent Surrey's municipal infrastructure and other priority needs at the Big City Mayors Caucus meetings.
- Successfully increased the number of qualified investment leads by 371% between 2017 and 2018. Of all leads between the two years, 20% originated from the US. This number is increasing year-to-year showing a rising interest of American companies to secure land in Surrey.



**The Planning Institute of British Columbia recognized the City of Surrey with a Gold Award for Excellence in Policy Planning for the 10-year Parks, Recreation & Culture Strategic Plan.**

The programs, facilities and services of the Parks, Recreation & Culture Department reflect people working together to improve recreation opportunities, protect the natural environment and enhance the quality of life for residents of Surrey. The department is organized into the following core service divisions:

## ADMINISTRATION & SUPPORT SERVICES

Administration and Support Services' key role is to provide ongoing support to the General Manager and Division Managers as well as to serve in an administrative department-wide capacity.

## COMMUNITY AND RECREATION

Community and Recreation Services (CRS) operates diverse, state-of-the-art facilities across Surrey where individuals, families and the community gather for improved health and well-being through social, educational, recreation and fitness opportunities. Its purpose is to provide quality, accessible health and wellness. By working collaboratively with stakeholders and partners, CRS helps children and youth reach their full potential, support families with services, connects and engages with seniors and enable individuals to thrive. In early 2019, Community Safety transitioned to this division.

## CULTURE

The Culture Division leads the planning, development and implementation of cultural policies, cultural facilities, and contribution of knowledge and leadership to local, regional and national arts, culture and heritage issues and initiatives. The Division provides City-wide arts, heritage, and cultural services including cultural grants.

## MARKETING, COMMUNICATION, WEB AND NEW MEDIA

The Corporate Marketing and Communications Division provides expertise, strategic guidance and services related to marketing and communications and community engagement on campaigns and key initiatives. The Web and New Media Section oversees the City's social media policy and web.

## PARKS

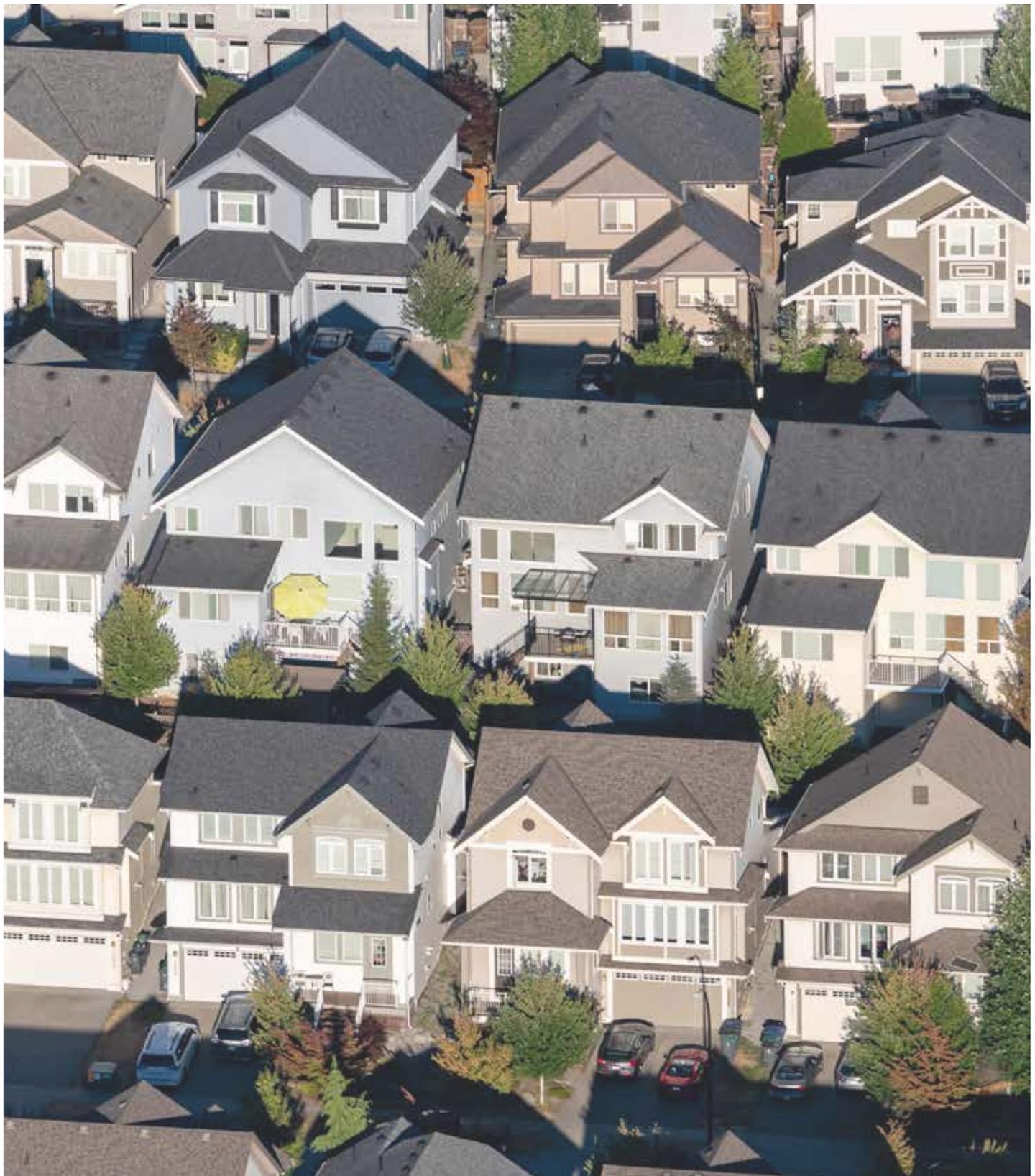
The Parks division plans, develops, and maintains the City's extensive park system, a civic marina and three cemeteries. The division plays a key role in the stewardship of the natural environment and the engagement of our residents. The division also provides advice and permits to community event organizers and facilitates the review of permit requests through Festivals, Events Service Team (FEST) Committee.

## SUSTAINABILITY OFFICE

The Sustainability Office is responsible for implementing the recommendations contained in the Surrey Sustainability Charter with an over-riding goal of making meaningful advances in sustainability in the City of Surrey.

## 2018 ACCOMPLISHMENTS

- Enabled 5,000 low-income Surrey families to get access to recreation services at a low cost or for free through the Leisure Access Program.
- Successfully piloted the JUMPzone program (modeled after MYzone) as part of the Community Schools Partnership providing critical after school programming to school children ages 8-12.
- Hosted 13 tournaments, two BC high school events, 25 Provincial events, five Regional events (including the Whitecaps College Showcase), seven National events, and seven International events in partnership with Sport Surrey.
- Opened Walnut Park and implemented 33 modifications to cycling paths in under 20 days in partnership with HUB Cycling.
- Expanded the Girls Empowerment Program to eight schools serving approximately 100 female students from grades 8-10 each year.
- Planted over 3,700 trees and 20,000 native plants.
- Introduced indigenous public artworks in eight civic facilities with the support and guidance of Chiefs and Elders from the Katzie, Kwantlen and Semiahmoo First Nations.
- Approved the Surrey CityLab partnership with KPU and SFU.
- The Bear Creek Park Light Festival expanded to a week-long event and had in excess of 30,000 people visit the park to experience the event.
- A new cultural venue, the Crescent Beach Pop-Up Gallery, was opened in 2018 with the renovation of a storage space and a small room on the ground floor of the city-owned Beecher Place building.
- A new search engine was implemented for surrey.ca in 2018 to improve the user experience and findability of content included engagement with over 800 direct stakeholders.
- In collaboration with CRS, Urban Forestry has implemented a year-long nature pre-school program at the Surrey Nature Centre.
- Participated in the Rick Hansen Assessment Certification program, whereby 18 recreation facilities were assessed for accessibility, with two sites (Surrey Arts Center and Cloverdale Recreation Centre) receiving Gold Certification.
- Hosted the Canucks Autism Network 10th Birthday Party in partnership with the Canucks Autism Network.
- Celebrated the opening of the newly expanded Museum of Surrey.



**In 2018, the City of Surrey received the NAIOP Award for Municipal Excellence: for Most Fiscally Responsible, received for Commercial/Industrial development.**



The primary functions of the Planning & Development Department are to prepare land use plans, bylaws and policies for consideration by City Council; and undertake application reviews and approval processes consistent with Council-approved plans, bylaws and policies in support of planned, orderly and sustainable development of the City. The Department's mandate is accomplished through activities of the following five divisions:

## ADMINISTRATION

Administration provides general administrative support services, records management, customer services, budgeting, information technology deployment and support.

## AREA PLANNING & DEVELOPMENT, NORTH & SOUTH

Area Planning & Development implements Council-adopted bylaws, approved secondary plans, and policies in relation to the use and development of land. This work involves receiving and reviewing applications and making appropriate recommendations for land development projects and preparing reports to Council.

## BUILDING

Building administers Council-adopted bylaws and policies related to building construction. This work involves servicing residential and commercial building plan reviews, performing building, plumbing and electrical field review services, and the administration of the Tree Preservation Bylaw and sign bylaws.

## CIVIC FACILITIES

Civic Facilities plans, designs and constructs new facilities, and maintains and operates the City's existing building inventory, which includes redeveloping and modifying buildings, and administering an ongoing preventative maintenance program. The division leads energy saving initiatives throughout the City, including lighting and HVAC system upgrades.

## COMMUNITY PLANNING

Community Planning develops land use plans and policies in support of the planned and orderly development of the City. The division administers the Official Community Plan (OCP), General Land Use Plans, Neighbourhood Concept Plans (NCP), Local Area Plans, zoning bylaw amendments and monitors the City's growth management strategies. Community Planning also supports the Heritage Advisory Commission, Environmental Advisory Committee, Agricultural and Food Security Advisory Committee and the Social Planning Advisory Committee.

## 2018 ACCOMPLISHMENTS

- Initiated a Community Planning Engagement Framework for public consultation.
- Continued implementation of the All Our Relations Social Innovation Strategy, Phase 2 of the Surrey Urban Aboriginal Partnering Strategy.
- Implemented Refugee Integration Strategy.
- Streamlined reviews and acceptance of specified BC Housing Building Projects to meet key homeless reduction objectives.
- Completed accelerated inspections for emergency winter shelters.
- Completed the Affordable Housing Strategy.
- Completed Consultation for Guildford 104 Avenue Corridor Plan.
- Initiated Density Bonus Policy review.
- Completed Rosemary Heights Central NCP Update.
- Initiated Semiahmoo Town Centre Plan update consultations.
- Initiated zoning bylaw amendments to support ground-level secured bicycle parking in multi-family developments.
- Received 1,068 development applications for rezoning, subdivision, development permits, development variance permits, and Official Community Plan development.
- Approved the creation of 603 single family lots.
- Prepared and presented 298 planning reports to Council on development applications.
- Continued the Land Use Contract (LUC) termination process, presented 4 LUC termination reports to Council.
- Rolled a transition plan for the 2018 BC Building Code and provided training to all City building officials and plan checkers to ensure seamless implementation and enforcement of the new code.
- Continued ongoing support and staff liaison to the Agriculture and Food Security Advisory Committee and the Development Advisory Committee.
- Hosted the 3rd Annual Pie in the Plaza event to promote agricultural awareness.
- Completed the building envelope and roof replacements at Fleetwood Community Centre to improve indoor conditions and energy efficiency.
- Completed HVAC upgrades and/or lighting replacement with LED lighting at 6 facilities to improve energy efficiency.
- Rolled out the BC Energy Step Code implementation plan (in cooperation with the City's Sustainability Office) for improving energy performance levels in new buildings.
- Introduced the Demolition Waste Disposal and Recycling Bylaw (in cooperation with the Engineering Department) and implemented procedures to ensure a minimum of 70% of demolition materials are taken to a licensed recycling facility or reused.
- Reviewed the City's tree protection and replanting policies to help meet the City's tree canopy targets.
- Initiated Heritage Thematic Framework.
- Completed Museum of Surrey expansion.
- Continued as staff liaison to the Social Planning Advisory Committee and to the Heritage Advisory Commission.
- Prioritized Surrey School District building permit applications to meet the increased enrolment demands within the City.



**The Policing Transition department will develop and implement a new Surrey municipal police service and support the transition from RCMP to the new service.**

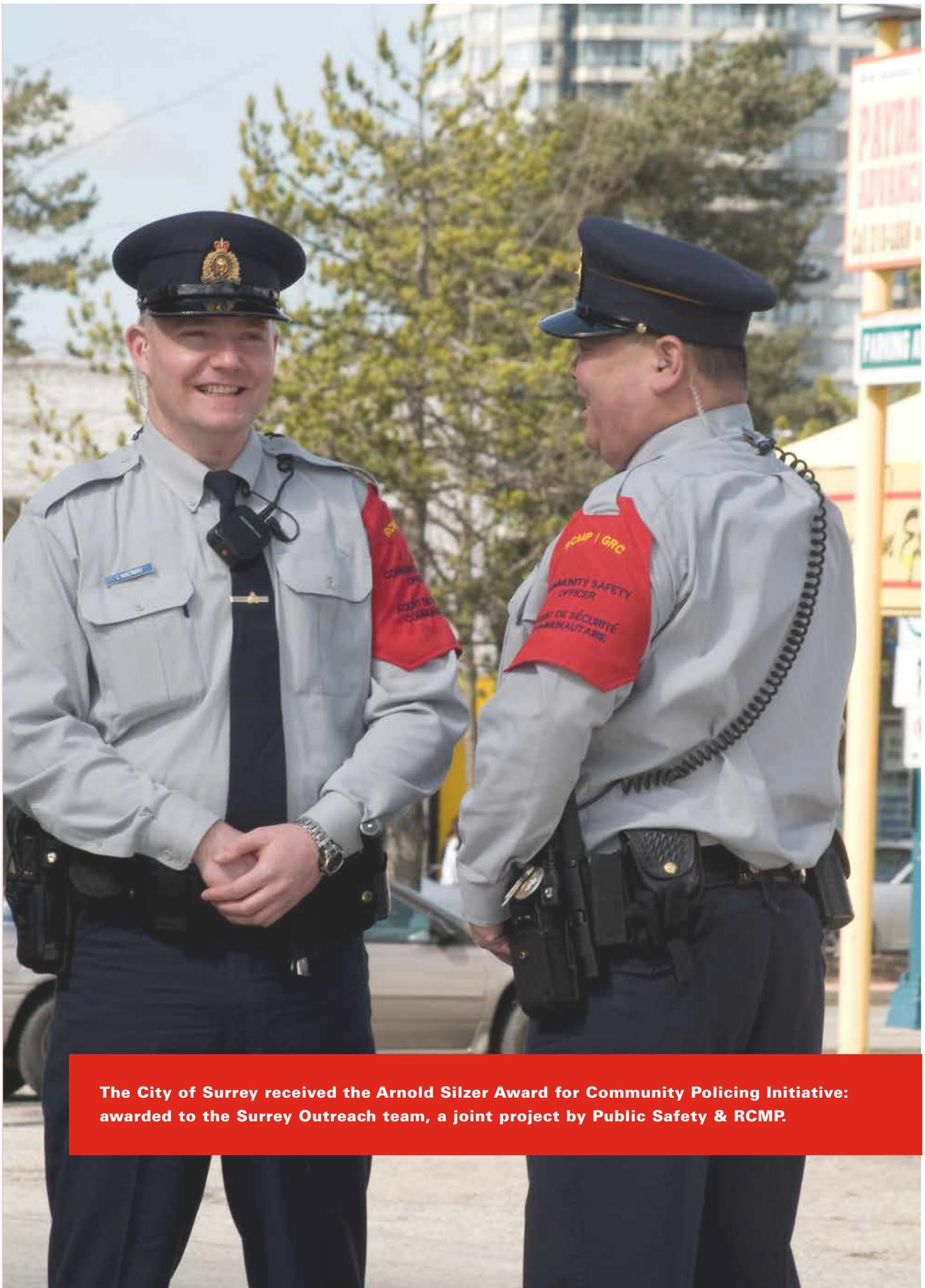
In 2018 Council established the department of Policing Transition with the responsibility to establish a Surrey Police Department. To allow the department to focus on that goal, the Bylaws Enforcement, Compliance & Licensing division moved to the Corporate Services Department in November 2018 and in early 2019 the Community Safety team transitioned to the Parks, Recreation and Culture Department. For the 2018 Annual Financial Report, the Community Safety 2018 Accomplishments are included in the Policing Transition Departmental Overview, however, their Performance Measures have transitioned to the Parks, Recreation & Culture Department.

The Policing Transition department will develop and implement a new Surrey municipal police service and support the transition from RCMP to the new service. The department also provides advice and recommendations to City Council related to policies and emerging issues while providing leadership to RCMP Support Services.

The RCMP Support Services Division is responsible for providing support to the operations of the RCMP members in the Surrey detachments and is part of the Policing Transition Department. The 2018 Accomplishments and Performance Measures for RCMP Support Services are located within the RCMP Departmental Overview of the 2018 Annual Financial Report.

### 2018 ACCOMPLISHMENTS

- Over a period of four days in June 2018, successfully supported over 210 vulnerable individuals living in the 135A Street area to move into new temporary modular accommodation in the City Centre community.
- Implemented 160 units of temporary modular accommodation to address the urgent need for housing for individuals in the 135A Street area.
- Worked with Realty Services and Planning & Development to identify sites for 250 additional units of long-term modular supportive housing.
- Negotiated a Technical Assistance Agreement with the City of Vancouver and the Vancouver Police Department to provide advice and support in development of the Transition and Implementation Plan.
- Launched the findings of the Task Force on Gang Violence Prevention, leading to the development of a new model for youth and gang violence prevention.
- Successfully advocated for \$7.5 million in funding over five years to implement 11 new intervention programs in partnership with the Surrey School District, RCMP, Progressive Intercultural Community Services, Pacific Community Resources Society, Solid State Community Society, DIVERSEcity Community Resources Society, Options Community Services Society, Simon Fraser University and Kwantlen Polytechnic University.
- Successfully advocated for \$122,000 in research funding in partnership with Simon Fraser University to support evidence-based policy development on gang violence.
- Established a Transition Team to support development of a Transition and Implementation Plan to establish a municipal police service.
- Successfully advocated for \$175,000 in provincial funding to support and enhance situation tables such as the Surrey Mobilization and Resiliency Table (SMART) and investigate options to establish responses to the opioid crisis.
- Continued enhancement of the integrated services model to support vulnerable people conducted an evaluation of the SMART model and finalized a proposal for the Integrated Services Network with the Province.
- Co-chaired, with Fraser Health Authority, the Surrey Community Action Team (CAT) that brings together over 30 key community stakeholder groups to identify and take action on projects that will reduce the negative impacts from the opioid overdose crisis.
- Successfully secured \$100,000 in funding for three projects to be delivered through the Surrey CAT in 2018/19.
- Completed new research with Statistics Canada, Surrey Fire Service, Public Safety, and Fraser Health Authority to inform an Opioid Response Model to guide initiatives in Surrey targeted at the opioid overdose crisis.



**The City of Surrey received the Arnold Silzer Award for Community Policing Initiative: awarded to the Surrey Outreach team, a joint project by Public Safety & RCMP.**

The RCMP provides policing services to the City of Surrey. The Surrey detachment's officers and support staff work with the community to identify and address local crime and safety concerns. The detachment responds to calls for service, conducts and participates in criminal investigations, intelligence gathering, and enforcement operations, and works to reduce the impact of crime on the community through education and outreach. The Detachment is structured as follows:

## CORE POLICING

Core Policing consists primarily of uniformed general duty members. They are first responders to emergency and non-emergency calls for service and also conduct community patrols and proactive initiatives. The division also includes several support units, including the Radio Room and Cellblock Operations.

## COMMUNITY SERVICES

Community Services is the home of proactive enforcement teams and community safety and service teams focused on crime reduction and prevention, including Property Crime, Gang and Drug Enforcement teams, uniformed Traffic Enforcement, School Resource and Youth at Risk units, Special Events and Emergency Planning, Mobile Street Enforcement Team, district based Community Response units and a Diversity and Indigenous Peoples unit.

## INVESTIGATIVE SERVICES

Investigative Services consists primarily of plainclothes members organized into specialized sections such as Serious Crimes, Unsolved Homicides, General Investigation support, Missing Persons, Robbery and Economic Crime Units, and also includes Interview and Target teams. The Vulnerable Persons Unit also fall under this division, providing specialized support with respect to domestic violence, mental health and victims of child abuse and sexual offences.

## OPERATIONS SUPPORT

Operations Support includes a number of specialized corporate and client service units, such as Training Section, Member Services, Professional Standards, Strategic Operations, Media Relations, and the Operations Review Unit. Detachment Operations also provides support to walk-in clientele and calls for service where police attendance is not required.

## SUPPORT SERVICES

Support Services reports to the Policing Transition Department and includes operational communications (emergency 911 and non-emergency call taking and dispatch), records and exhibit management, court liaison, finance, information technology, crime and business analysis, facilities and fleet management, training and development, communications, and cellblock operations. Support Services also delivers various community services and programs including client (front counter) services, victim services, youth intervention, restorative justice and crime prevention.

## 2018 ACCOMPLISHMENTS

- Responded to over 138,511 calls for Service. The average response time to emergency calls was just under 7.5 minutes. General Duty officers issued over 14,056 violation tickets and conducted 6,267 Street Checks as a result of proactive patrols in identified hotspots or problem areas.
- Hosted the fourth Block Watch Symposium.
- Expanded the Surrey RCMP's Gang Enforcement Team (SGET) to ramp up enforcement efforts targeting individuals associated to gangs and organized crime.
- Developed an Inadmissible Patrons Program (IPP) to discourage and deter violent criminal activity in and around restaurants and licensed establishments.
- Introduced the Yankee 30 program in partnership with the Ministry of Children & Family Development (MCFD).
- Launched the Mobile Street Enforcement Team to provide a highly visible police presence focused on proactive enforcement and community engagement.
- Partnered with Bylaws and other City departments to improve the health and safety of the most vulnerable people in the City Centre area and ultimately facilitate the relocation of those living in tents on 135A Street into supportive housing. The Surrey Outreach Team (SOT) and partners were recognized as Heroes of the Homeless at the Surrey Homelessness and Housing Society annual awards.
- Welcomed Cambria, a new Accredited Facility Dog that specializes in being a calming presence for those who have experienced trauma.
- Conducted a series of road safety enforcement and awareness campaigns targeting hotspots and high collision areas, as well as dangerous practices and behaviors such as speeding and distracted driving.
- Partnered with Surrey Bylaws to roll out new technology to help deter, detect and curtail property crime in the community. A revised Bylaw now compels pawnbrokers and scrap metal dealers to electronically report all property they intake through a new software system called RAPID (Regional Automated Property Information Database), which investigators can utilize to cross reference with police records to identify stolen property and suspected property crime offenders.
- Welcomed 43 new volunteers to the community policing team. Surrey RCMP volunteers contributed over 10,732 hours assisting with community engagement events and participating in programs. Volunteers in the Auxiliary Program also contributed 4,745 hours assisting with over 112 major events and community engagement campaigns.



**Surrey Public Library was recognized with the Council of the Federation Literacy Award 2018 for outstanding achievement, innovative practice and excellence in literacy.**

Surrey Public Library (Surrey Libraries) has nine branches, located in the six town centres of City Centre, Guildford, Fleetwood, Newton, Cloverdale and South Surrey, as well as in Strawberry Hill, Ocean Park and Port Kells. The Library collects and loans a wide variety of materials in print, audiovisual, and online formats. Our READ-Ability home delivery service utilizes volunteers to take reading materials to people who cannot visit a library.

Surrey Libraries offer a wide variety of programs that support literacy, including story times for children, job finding and career workshops, reading clubs for children and teens, computer literacy and coding classes, services for newcomers, and support for customers with print disabilities.

Surrey Libraries is a member of the Public Library InterLINK, a federation of 18 library systems in the Lower Mainland that allows citizens to borrow directly from all partner libraries and to return materials at their home library branch. The BC OneCard program allows Surrey residents to borrow materials directly from other participating BC public libraries when they are travelling. The department has responsibility for the following divisions:

### ADMINISTRATIVE SERVICES

Administrative Services manages the physical spaces, as well as the finance, human resources and information technology functions of the Library system, ensuring day-to-day service requirements are met. This division also manages the Library's image and raises awareness and funds to support and enhance its community services.

### PUBLIC SERVICES

Public Services manages the borrowing and information services offered through our nine locations and plans, promotes, and delivers a wide variety of programs. This division also acquires and manages the print and electronic collections that suit the needs of our diverse community.

## 2018 ACCOMPLISHMENTS

- Offered a Rainbow Storytime for LGBTQ+ families and friends and Sensory Storytimes for children on the Autism Spectrum.
- Added 5,524 new multilingual items to our collections.
- Developed new Indigenous collections labels and allocated increased resources to building Indigenous collections.
- Offered library services and literacy skills to Surrey's vulnerable and newcomer populations: 6,579 adults benefited from Outreach programs, 261 users received reduced barrier Access Cards, 2,040 Internet Only users were registered for Internet privileges.
- Ran a Neighbourhood Safety Series of workshops to educate the community on taking action on public safety, the threat of hate crimes on public safety, and changing demographics and common goals for safe neighbourhoods.
- Helped citizens improve digital literacy skills with technology training in branches, online courses at Lynda.com, coding classes for children.
- Hosted free Grow With Google seminars to help small business owners increase their online profile.
- Hosted a series of Open Mic Nights for local writers and poets to showcase their work.
- Engaged with residents and stakeholders to create a new Strategic Plan for Surrey Libraries.
- Promoted the value of learning by hosting the Grand Reading Link Challenge for kids from grades four and five, with 220 teams of kids from 45 Surrey Schools participating, for a total of 2,594 children.
- Issued 1,190 new library cards at events in the community through Mobile Circulation and a total 28,016 new library cards issues overall.
- Actively planned for a new library in Clayton Community Centre and major renovations for Cloverdale library.

## **PERFORMANCE MEASURES**

**When setting future goals, the City of Surrey is committed to the following broad set of organizational objectives:**

1. Providing current and long-range planning that fosters both growth and economic development for Surrey's culturally diverse community while preserving the City's rich environment and quality of life, within the parameters set by Council in the Official Community Plan;
2. Enhancing community and individual well-being by providing a safe environment that protects residents and visitors to the City through the provision of Police, Fire and Bylaw Services;
3. Providing long and short-term planning and implementation of engineering infrastructure services to respond to growth as well as to meet the current needs of the City's citizens and businesses;
4. Planning and delivering Parks, Recreation, Culture and Library services through programs that encourage participation from citizens of all ages and backgrounds, living in and visiting the City;
5. Providing open and responsive government through public consultation as required by the Community Charter;
6. Actively planning for the succession of the City's workforce by creating a challenging, market-competitive, healthy and respectful workplace that attracts and retains qualified candidates while reflecting the diverse nature of the City;
7. Fostering cooperative relations with other governments, community organizations and local businesses;
8. Developing programs, policies and initiatives that focus on Council's specific key objectives; and
9. Protecting the City's long-term financial health by providing prudent stewardship and sound management of City finances while delivering services to the public within the parameters set by Council in the Five-Year Financial Plan.

**Departments have developed specific measures that draw upon the broad set of organizational objectives listed above to support the City's overall goals as defined by the Sustainability Charter policy document as approved by Council..**

# PERFORMANCE MEASURES

## CITY MANAGER

Division	Performance Measures (Sustainability Theme)	Actual	Budget					
		2018	2018	2019	2020	2021	2022	2023
CITY MANAGER'S OFFICE	% of departments completing and maintaining a Surrey Excels "Tier 2" Strategy Map (Corporate Sustainability)	100%	100%	100%	100%	100%	100%	100%
	# of collaborative (inter-departmental) Corporate Reports advanced for Council's consideration (Corporate Sustainability)	95	N/A*	100	100	100	100	100

\* New measure for 2018

# PERFORMANCE MEASURES

## CORPORATE SERVICES

Division	Performance Measures (Sustainability Theme)	Actual 2018	Budget					
			2018	2019	2020	2021	2022	2023
BYLAW ENFORCEMENT, COMPLIANCE & LICENSING	% of Voluntary Compliance gained (Public Safety)	80%	80%	80%	80%	80%	80%	80%
	% of Security Risk Assessments completed at all sites (Public Safety)	n/a*	n/a*	80%	90%	100%	100%	100%
HUMAN RESOURCES INFORMATION SYSTEMS	# of automated Human Resources processes (Economic Prosperity)	7	6	6	6	6	6	6
	# of paper reducing initiatives (Ecosystems)	7	5	6	6	6	6	6
INFORMATION TECHNOLOGY	% of transactions completed by citizens using City online services (Infrastructure)	51%	46%	51%	53%	55%	60%	65%
LABOUR RELATIONS & TOTAL COMPENSATION	% increase in grievances (Inclusion)	0	0	0	0	0	0	0
	# of staff with perfect attendance (Economic Prosperity)	530	525	530	535	540	545	550
LEGAL SERVICES	Prosecution fine revenue (Public Safety)	\$160,850	\$170,000	\$120,000	\$125,000	\$130,000	\$135,000	\$140,000
	Voluntary compliance goals (Infrastructure)	99%	97%	97%	96%	96%	96%	97%
LEGISLATIVE SERVICES	% of Freedom of Information Requests processed and completed within requested due date (Inclusion)	95%	95%	95%	95%	95%	95%	95%
	% of Council meeting results and video available the day following a Council meeting (Inclusion)	100%	100%	100%	100%	100%	100%	100%
OCCUPATIONAL HEALTH & SAFETY	Incidence frequency rate of lost time claims per 100 person a year (Health & Wellness)	2.9	3.7	3.6	3.5	3.4	3.3	3.2
	# of diversity events held per year (Education & Culture)	10	10	10	10	10	10	10
RECRUITMENT	Average # of days to fill a position vacancy - Exempt (Economic Prosperity)	82	82	81	80	79	78	77
	Average # of days to fill a position vacancy - CUPE (Economic Prosperity)	91	56	75	74	73	72	71
	# of probationary reports completed on time (Economic Prosperity)	75%	90%	90%	90%	90%	90%	90%

\* New measure for 2019

# PERFORMANCE MEASURES

## ENGINEERING

Division	Performance Measures (Sustainability Theme)	Actual	Budget					
		2018	2018	2019	2020	2021	2022	2023
DRAINAGE UTILITY	Length of Drainage Mains Renewed or Replaced (Infrastructure)	3,183	2,000	2,000	2,000	2,000	2,000	2,000
	Number of Soil Site Inspections (Infrastructure)	210	220	240	260	300	300	300
LAND DEVELOPMENT	% of projects completed within typical seven-month processing time from Project Scoping submission to Servicing Agreement issuance (Economic Prosperity and Livelihoods)	45%	n/a*	50%	55%	60%	65%	65%
OPERATIONS	Reduce preventable employee injuries by 90% over 5 years (Health & Wellness)	48%	60%	70%	80%	90%	90%	90%
PARKING AUTHORITY UTILITY	Pay Station reliability—% of time machines operating properly (Infrastructure)	94%	93%	94%	95%	96%	96%	96%
	Total # of managed parking spaces—time/user restricted and pay parking (Infrastructure)	2,156	2,245	2,260	2,260	2,260	2,260	2,260
REALTY SERVICES	Expenses as a % of lease/rental revenues (Infrastructure)	44%	45%	45%	45%	45%	45%	45%
SEWER UTILITY	% of sewer mains video inspected (Built Environment/ Infrastructure)	53.2%	56.1%	59.6%	63.1%	63.6%	67.1%	70.6%
	% of sewer manholes inspected (Built Environments/Infrastructure)	16.2%	19.5%	22.5%	25.5%	28.5%	31.5%	34.5%
SOLID WASTE UTILITY	% reduction in illegal dumping cleanup costs (Built Environments)	41%	40%	45%	48%	50%	50%	50%
	Rethink Waste total # of residences to date (Environmental)	105,000	105,380	106,000	107,000	108,000	109,000	110,000
	% decrease of landfill waste tonnage/household (Environmental/Socio-Cultural)	3.5%	3%	3%	3%	3%	3%	3%
	Solid waste diversion rate from disposal (Ecosystems)	70%	72%	74%	76%	78%	80%	80%
SURREY CITY ENERGY UTILITY	Connected Floor Area (m2) (Built Environment)	255,170	255,000	255,170	267,349	432,057	713,836	755,550
	Ratio of hours in service to total hours since operating commenced (Built Environment)	100%	100%	100%	100%	100%	100%	100%
TRANSPORTATION (ROADS & TRAFFIC SAFETY UTILITY)	Total # of marked pedestrian crossings (Public Safety)	1,070	1,070	1,110	1,150	1,180	1,210	1,240
	Streetlight energy savings - LED replacement program (KWh) (Built Environments)	1.74**	2.36	2.90	4.06	5.22	5.84	5.84
	Safer Schools Education and Improvement Program (total #) (Education & Cultural)	35	36	39	42	45	48	51
	Total # of kilometers of cycling routes (on-street and off-street) (Built Environments)	555***	560	570	580	590	600	610
WATER UTILITY	% of single family homes on water meters (Built Environments)	74%	74%	75%	76%	77%	78%	79%
	Average winter residential water consumption (litres per capita per day) (Built Environments)	246	261	259	257	255	253	251

\* New measure for 2018

\*\* 2018 Actual measure is lower than 2017 due to a change in when the energy savings are calculated

\*\*\* 2018 Actual measure is lower than 2017 due to database corrections and updates

# PERFORMANCE MEASURES

## FINANCE

Division	Performance Measures (Sustainability Theme)	Actual	Budget					
		2018	2018	2019	2020	2021	2022	2023
BUDGET	# of quarterly reports submitted to Council (Infrastructure)	3	3	3	3	3	3	3
FINANCIAL REPORTING & COMPLIANCE	% of scheduled audits completed as per Corporate Audit Plan (Infrastructure)	92%	85%	85%	85%	90%	90%	90%
	% of completed audit reports that result in recommendations for change (Infrastructure)	82%	90%	90%	90%	90%	90%	90%
PROCUREMENT SERVICES	# of departmental procurement training sessions conducted (Infrastructure)	3	4	4	4	4	4	4
PROPERTY & PAYMENT SERVICES	% of Homeowner Grants claimed online (Infrastructure)	72%	70%	73%	74%	75%	76%	77%
	# of tax e-bills sent out (Ecosystems)	8,100	8,910	9,801	10,781	11,859	13,045	14,350
	# of utility e-bills sent out (Ecosystems)	18,000	19,800	21,780	23,958	26,354	28,989	31,888
RISK MANAGEMENT SERVICES	Total Cost of Risk per Capita (Economic Prosperity)	\$2.13	\$2.10	\$2.05	\$2.01	\$2.00	\$2.00	\$2.00
TREASURY OPERATIONS	# of invoices processed by Accounts Payable (Infrastructure)	92,775	85,582	94,631	96,523	98,454	100,423	102,431
	# of invoices processed by Accounts Receivable (Infrastructure)	12,383	10,532	12,631	12,883	13,141	13,404	13,672
	# of electronic invoices received by Accounts Payable (Infrastructure)	48,790	47,787	49,766	50,761	51,776	52,812	53,868
	% of staff receiving electronic pay stubs (Infrastructure)	100%	100%	100%	100%	100%	100%	100%

# PERFORMANCE MEASURES

## FIRE

Division	Performance Measures (Sustainability Theme)	Actual	Budget					
		2018	2018	2019	2020	2021	2022	2023
OPERATIONS	Perfect Attendance Rate (Health & Wellness)	56%	60%	60%	60%	60%	60%	60%
	Annualized Proficiency Standard Training (Education & Culture)	353	354	354	354	354	354	354
EMERGENCY PREPAREDNESS	Smoke Alarm verifications (Public Safety)	14,534	5,400	6,000	6,000	6,000	6,000	6,000
	Hydrant Maintenance (Public Safety)	9,199	8,855	8,855	8,855	8,855	8,855	8,855
	Increase the public contact to Surrey Emergency Business Preparedness Programs (Public Safety)	7,793	7,500	7,500	7,500	7,500	7,500	7,500
	Increase the public contact to Surrey Personal Emergency Preparedness Programs (Public Safety)	6,657	7,560	7,620	7,680	7,740	7,800	7,860
	# of inspection pamphlets delivered (Public Safety)	6,828	7,250	7,290	7,340	7,400	7,400	7,400
	# of inspections completed (Public Safety)	7,207	7,400	7,450	7,450	7,500	7,500	7,500

# PERFORMANCE MEASURES

## INVESTMENT & INTERGOVERNMENTAL RELATIONS

Division	Performance Measures (Sustainability Theme)	Actual 2018	Budget					
			2018	2019	2020	2021	2022	2023
INVESTMENT AND INTERGOVERNMENTAL RELATIONS	Investment Leads <i>(Economic Prosperity and Livelihood)</i>	51	50	60	70	80	90	100
	Business visitations <i>(Economic Prosperity and Livelihood)</i>	155	155	165	165	165	165	165
	External Intergovernmental Meetings <i>(Infrastructure)</i>	49	36	39	41	44	47	50

# PERFORMANCE MEASURES

## PARKS, RECREATION & CULTURE

Division	Performance Measures (Sustainability Theme)	Actual	Budget					
		2018	2018	2019	2020	2021	2022	2023
COMMUNITY & RECREATION SERVICES	Increase the attendance at community centres (Inclusion/Health & Wellness)	3.9%	3%	3%	5%	3%	3%	2%
	Increase Leisure Access participation (Inclusion/Health & Wellness)	1%	1%	1%	2%	1%	1%	1%
	Increase unique volunteer placements (Inclusion)	1.6%	1%	1%	1%	1%	1%	1%
	% of Public Safety Strategy recommendations achieved (Public Safety)	80%	80%	80%	80%	90%	100%	100%
	% of Public Safety Strategy performance indicators reported annually (Public Safety)	95%	90%	100%	100%	100%	100%	100%
CULTURE	Increase the # of on-line tickets sold through Surrey Civic Theatres Box Office (Infrastructure)	1%	1%	1%	1%	1%	1%	1%
	Increase school program attendance at the Surrey Art Gallery (Education & Culture)	2%	2%	2%	2%	2%	2%	2%
	Increase overall attendance of the Surrey Children's Festival (Education & Culture)	1%	1%	1%	1%	1%	1%	1%
	Catalogue and expand web searchable heritage collections (Education & Culture)	5%	5%	5%	5%	5%	5%	5%
	Increase participation in heritage extension programs (Education & Culture)	2%	2%	2%	1%	3%	2%	2%
	Increase participation in heritage public programs (Education & Culture)	2%	2%	1%	2%	2%	2%	2%
PARKS SERVICES	Increase street tree inventory (Ecosystems)	4.1%	3%	3%	3%	3%	3%	3%
	Increase the length of trail system (Ecosystems)	1.8%	1%	1%	1%	1%	1%	1%
	Increase capacity for drop-in use of outdoor facilities (Inclusion)	0.7%	1%	1%	1%	1%	1%	1%
SUSTAINABILITY OFFICE	Corporate Greenhouse Gas Emissions (based on Corporate Emissions Action Plan target) (Infrastructure)	12%	(5%)	(15%)	(20%)	(20%)	(22%)	(22%)
	City wide Greenhouse Gas Emissions (based on Community Energy & Emissions Plan target) (Infrastructure & Built Environment)	(9%) (per capita)	(10%) (per capita)	(15%) (per capita)	(20%) (per capita)	(22%) (per capita)	(24%) (per capita)	(25%) (per capita)
	% of sustainability performance indicators reported annually (All themes)	95%	100%	100%	100%	100%	100%	100%

# PERFORMANCE MEASURES

## PLANNING & DEVELOPMENT

Division	Performance Measures (Sustainability Theme)	Actual	Budget					
		2018	2018	2019	2020	2021	2022	2032
ADMINISTRATION	# of file set-ups (physical/digital) (Infrastructure)	4,030	4,155	4,000	4,000	4,000	4,000	4,000
	# of request for historical building data (Infrastructure)	2,256	3,200	2,800	2,800	2,800	2,800	2,800
AREA PLANNING & DEVELOPMENT NORTH/SOUTH	Council acceptance of positive planning reports (Infrastructure)	95%	85%	85%	85%	85%	85%	85%
	Council acceptance of negative planning reports (Infrastructure)	100%	50%	100%	50%	50%	50%	50%
	Complete planning reports for a minimum of 65% of rezoning and development proposal projects received in the calendar year (Infrastructure)	85%	65%	65%	65%	65%	65%	65%
BUILDING	# of issued single family dwelling permits (Built Environments & Neighbourhoods)	1,100	500	500	500	500	500	500
	Total annual construction value (Built Communities & Neighbourhoods)	\$1.5B	\$1.25B	\$1.25B	\$1.25B	\$1.25B	\$1.25B	\$1.25B
	# of inspections (Built Communities & Neighbourhoods)	71,500	62,250	62,250	63,000	63,000	63,000	63,000
CIVIC FACILITIES	# of after hours calls (Infrastructure)	290	300	300	300	300	300	300
	# of unscheduled facility closures (Infrastructure)	0	2	2	2	2	2	2
COMMUNITY PLANNING	# of dwelling units in completed Neighbourhood Concept Plans (Built Environments & Neighbourhoods)	1,600	1,500	1,600	1,600	1,600	1,600	1,600
	Residential proximity to amenities (Infrastructure)	30.2%	35%	35%	35%	35%	35%	35%
	# of public meetings held (Infrastructure)	26	10	20	20	20	20	20

## POLICING TRANSITION

Performance measures are in development for the Policing Transition Department.

# PERFORMANCE MEASURES

## RCMP

Division	Performance Measures (Sustainability Theme)	Actual	Budget					
		2018	2018	2019	2020	2021	2022	2023
CRIME REDUCTION & SAFETY	Average response time to Priority 1 emergency calls (Public Safety)	7:25	<7 mins	<7 mins	<7 mins	<7 mins	<7 mins	<7 mins
	% reduction in collisions causing death or injury (Public Safety)	18%	5%	5%	5%	5%	5%	5%
	% reduction in the number of residential B&E offences (Public Safety)	20%	2%	2%	2%	2%	2%	2%
	% reduction in the number of business B&E offences (Public Safety)	21%	2%	2%	2%	2%	2%	2%
	% reduction in the number of auto theft offences (Public Safety)	32%	5%	5%	5%	5%	5%	5%
	% reduction in the number of theft from auto offences (Public Safety)	15%	5%	5%	5%	5%	5%	5%
COMMUNITY ENGAGEMENT & MOBILIZATION	Number of news releases (Public Safety/Inclusion)	265	260	260	260	260	260	260
	% increase in the number of social media engagements (Public Safety/Inclusion)	(21%)	5%	15%	15%	15%	15%	15%
	% increase in the number of RCMP volunteer hours (Public Safety/Inclusion)	15,481*	No baseline	5%	5%	5%	5%	5%
	% increase in the number of active Block Watch groups (Public Safety/Inclusion)	(5%)	5%	5%	5%	5%	5%	5%
ORGANIZATIONAL PERFORMANCE & CONTINUOUS IMPROVEMENT	% increase in the number of queries to Project Iris database (Public Safety)	70%	10%	10%	10%	10%	10%	10%
	Number of Emergency Preparedness campaigns (Public Safety)	3	2	2	2	2	2	2
	Number of staff dialogue forums with Senior Leadership Team (Inclusion)	7	5	5	5	5	5	5

\* Number of volunteer hours provided for 2018 as this is a new measure (no baseline).

# PERFORMANCE MEASURES

## SURREY PUBLIC LIBRARY

Division	Performance Measures (Sustainability Theme)	Actual	Budget					
		2018	2018	2019	2020	2021	2022	2023
PUBLIC SERVICES	# of visits made to library locations and library website (Inclusion/Health & Wellness)	5.60M	4.80M	5.40M	5.60M	5.75M	5.90M	6.00M
	# of transactions completed using the Library's materials collection (Education & Culture)	4.72M	4.60M	4.65M	4.70M	4.70M	4.74M	4.78M
	# of enrolments in Summer Reading Club and other literacy programs (Education & Culture)	183,079	165,000	178,000	191,000	196,000	202,000	208,000
ADMINISTRATIVE SERVICES	# of online access points available on library premises (Inclusion)	241	244	244	280	284	288	292
	% of new customers signed up on email notification (Ecosystems)	68%	65%	70%	73%	75%	78%	80%

**FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED DECEMBER 31, 2018



Councillor Jack Hundial, Chair



Councillor Linda Annis, Member

The primary function of the Audit Committee is to represent and assist City Council in fulfilling oversight responsibilities in relation to the internal control environment in place at the City, including the review of the audited financial statements and other financial information, and liaising with the City's Internal Audit Division in relation to the annual Internal Audit Program.

MAY 6, 2019

## To Mayor Doug McCallum and Members of City Council

It is my pleasure to submit the Annual Financial Report for the year ended December 31, 2018. The purpose of this report is to publish the Consolidated Financial Statements and the Auditor's Report for the City of Surrey, pursuant to Section 167 of the Community Charter.

The preparation of the consolidated financial statements is the responsibility of City Council and the management of the City of Surrey. The financial statements and related information have been prepared in accordance with Canadian Public Sector Accounting Standards as prescribed by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA Canada). Management is also responsible for ensuring that the City remains fiscally prudent and financially sustainable through the ongoing monitoring of all the City's financial affairs. The City maintains a system of internal accounting controls designed to provide reasonable assurances for the safeguarding of assets and the reliability of financial records. In addition to the City of Surrey, the reporting entity comprises all organizations, boards and enterprises controlled by the City of Surrey. This includes the Surrey Public Library, the Surrey Homelessness and Housing Society and the Surrey City Development Corporation.

The public accounting firm BDO Canada LLP, which was appointed by City Council as the external auditor, has given the City an unqualified audit opinion on the City's Consolidated Financial Statements, stating that in their professional opinion, the Consolidated Financial Statements present fairly, in all material respects, the consolidated financial position of the City of Surrey as at December 31, 2018, including its consolidated results of operations, its changes in net consolidated financial assets, and its consolidated cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

## FINANCIAL OVERVIEW

### 2018 in Review

The City continued its investment in civic facilities in 2018 with construction advancing on multiple projects including the North Surrey Sport and Ice Complex and the Clayton Community Centre. The new North Surrey Sport and Ice Complex will create welcoming arenas with gathering spaces, venue opportunities to support large events, and build on Recreation Surrey's mission to build healthy communities where all people can be active and engaged. Completion of the new North Surrey Sport & Ice Complex is estimated for summer 2019. While, the new community hub in Clayton will integrate arts, library, recreation, and outdoor spaces in a single facility. In addition, the new community hub will be designed to meet high performance energy standards that concentrates on a "fabric first" approach to buildings. Completion of the Clayton Community Centre is estimated for summer 2020. In the residential development sector, the slowing trend towards construction of multi-family dwellings continued in 2018. Overall, the City saw a reduction in the number of residential permits issued in 2018 compared to 2017. Although, the City Centre continues to attract large scale residential projects including low-rise and high-rise developments.

### Financial Position

#### CONSOLIDATED STATEMENT OF FINANCIAL POSITION

For the year ended December 31 (amounts in \$ millions)

	2018 Actual	2017 Actual	Change
Financial Assets	\$ 1,111.6	\$ 1,028.3	\$ 83.3
Liabilities	(1,048.8)	(1,005.3)	(43.5)
Net Financial Assets	62.8	23.0	39.8
Tangible Capital Assets	8,982.6	8,635.8	346.8
Inventories of Supplies	0.7	0.9	(0.2)
Prepaid Expenses	4.2	4.4	(0.2)
Non-Financial Assets	8,987.5	8,641.1	346.4
Accumulated Surplus	\$ 9,050.3	\$ 8,664.1	\$ 386.2

The financial position is calculated as financial assets less liabilities and results in either a net financial asset or a net debt. A net financial asset position is an indicator of the funds available for future expenditures, and a net debt position is an indicator of funds required to pay for past expenditures.

In 2018, the City's financial position increased by \$39.8 million resulting in a net financial asset position of \$62.8 million.

The City's non-financial assets increased in 2018 by \$346.4 million, bringing the total to just under \$9.0 billion. The increase is the net result of capital additions of physical assets in the year, offset by disposals and amortization expense.

The result of these increases in financial position and non-financial assets was accumulated surplus increasing in 2018 to \$9.1 billion (2017 - \$8.7 billion). Overall, the City continues to maintain a strong financial position.

## CONSOLIDATED STATEMENT OF OPERATIONS

For the year ended December 31 (amounts in \$ millions)

	2018 Actual	2017 Actual	Change
Revenues	\$ 1,159.2	\$ 1,024.3	\$ 134.9
Expenses	(773.0)	(737.2)	(35.8)
Annual Surplus	\$ 386.2	\$ 287.1	\$ 99.1

The City's revenues in 2018 totaled \$1,159.2 million, which is an increase in comparison to revenues of \$1,024.3 million collected in 2017. The increase was primarily attributable to additional property taxes, utility fees, licenses, permits, development cost charges and developer contributions. The additional revenue generated from increased property related fees and taxes was required to support a \$10.4 million budgeted increase in public safety along with a \$16.5 million budgeted increase in support for necessary labour and inflationary cost increases and other various corporate funding requirements.

The City's expenses totaled \$773.0 million in 2018, which was an increase in comparison to expenses of \$737.2 million in 2017. This year-over-year change was primarily attributable to increases noted in Police and Fire services, Parks, Recreation and Culture programming, Engineering services, Planning and Development, and in the cost of Water, Sewer, Drainage and Solid Waste.

## Investments

City staff continue to administer our investment portfolio, generating a very significant revenue stream to support City services. The administration of the portfolio adheres to the City's investment policy, which complies with Community Charter requirements. The policy outlines how City funds are to be invested in a manner which will allow for reasonable returns and security while meeting the City's cash flow requirements. The average portfolio balance related to the City's investments during 2018 was \$816.8 million (\$821.6 million in 2017), which earned \$22.0 million in interest in 2018 (\$17.5 million in 2017). The average rate of return during 2018 on the City's investment portfolio was 2.34% (1.95% in 2017).

## Reserve Funds

The City's statutory reserve funds, net of internal borrowings to fund capital programs, amount to \$86.2 million at the end of 2018 compared to a balance of \$103.5 million at the end of 2017. This decrease is mainly due to increases to the use of internal borrowings to fund capital programs during 2018. The deferred development cost charge balance at the end of 2018 was \$277.7 million, which is an increase over the balance of \$254.3 million at the end of 2017. This is a reflection of the City's steady development activity. These funds will be used to fund capital projects that are listed in the City's Five-Year (2019-2023) Financial Plan.

## THE FUTURE

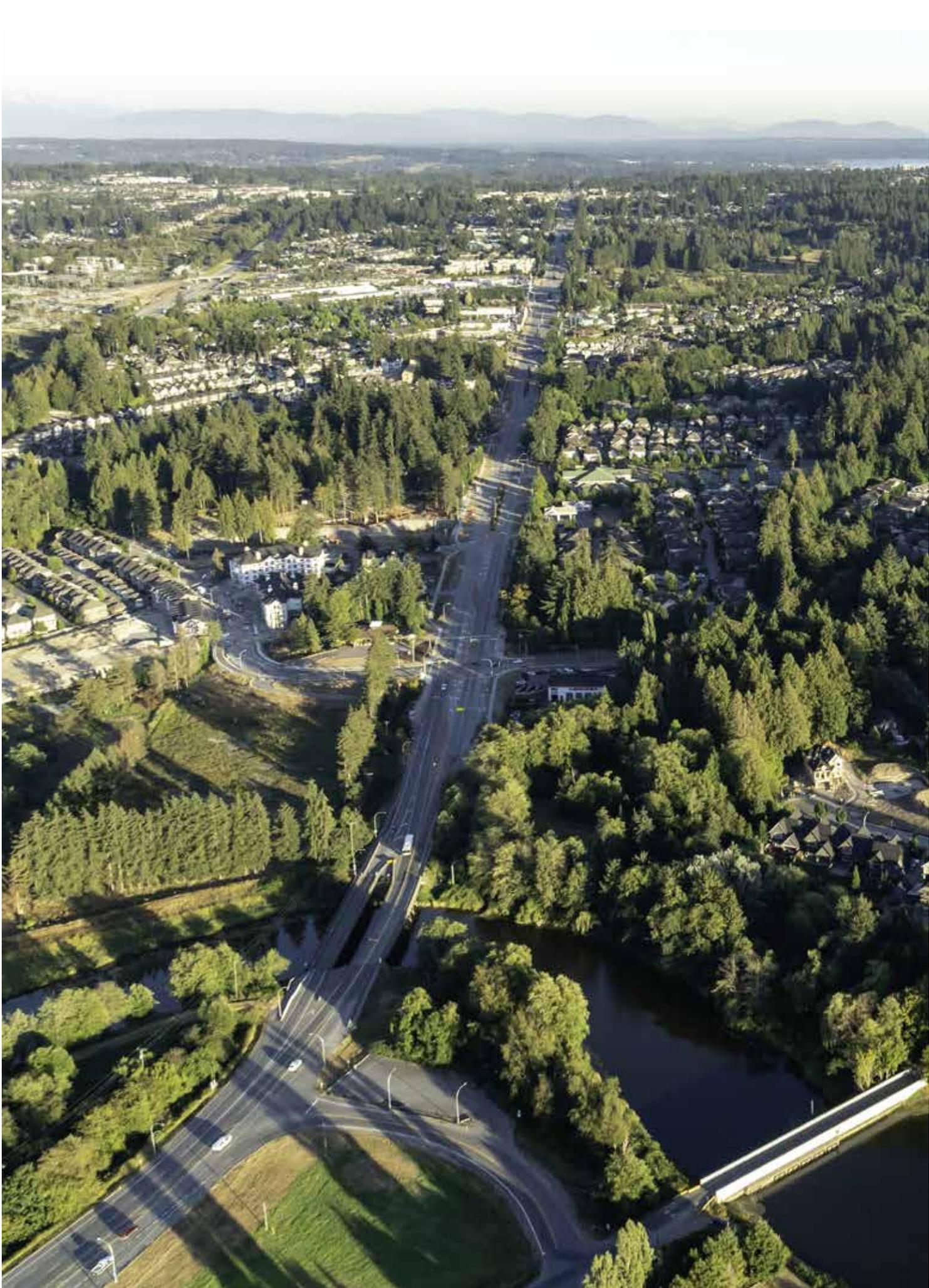
2018 was another year of significant growth and development throughout the City, with more residents than ever making our City their home. As we look to future years, we can expect the trend of strong growth to continue, and with this growth will come further demand for services and infrastructure. Two significant initiatives that have been made strategic priorities by Mayor and Council, the creation of our own City Police force and Skytrain, will serve to enhance public safety and transportation respectively for our residents for years to come. The Skytrain extension is part of Translink's South of Fraser Area Transit Plan that will help shape and impact our City like no other capital project before it, laying the foundation for Surrey's transportation needs for years to come. In addition to these, the City, with support and direction from Mayor and Council, has continued several key capital investments that will support our residents' needs. These projects include the completion of a new recreation and cultural facility in Clayton, a partnership with the YMCA to deliver recreation services in the City Centre, a third field hockey turf field and covered bleachers at Tamanawis Park, a new Kabaddi Facility, a new stadium at Bear Creek Park, and various park additions and expansions.

Working under the direction and guidance of our new City Council, the City of Surrey has been, and continues to be, in a strong financial position to deliver a high quality of service and capital infrastructure to its residents and businesses for years to come.

Respectfully submitted,



Kam Grewal, CPA, CMA  
General Manager, Finance



**CITY OF SURREY**

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## Independent Auditor's Report

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To the Mayor and Council of the City of Surrey

### Opinion

We have audited the consolidated financial statements of the City of Surrey and its controlled entities (the "Consolidated Entity") which comprise the Consolidated Statement of Financial Position as at December 31, 2018 and the Consolidated Statements of Operations, Changes in Net Financial Assets, and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the Consolidated Entity financial statements present fairly, in all material respects, the financial position of the Consolidated Entity as at December 31, 2018 and its financial performance 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.

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.

#### **Unaudited Information**

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the schedules 2 - 4 of the City of Surrey's consolidated financial statements.

*BDO Canada LLP*

Chartered Professional Accountants

Vancouver, British Columbia  
May 1, 2019

# CONSOLIDATED STATEMENT OF FINANCIAL POSITION CITY OF SURREY

As at December 31, 2018, with comparative figures for 2017  
[in thousands of dollars]

	2018	2017
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents	\$ 228,057	\$ 77,809
Accounts receivable (Note 2)	156,647	142,276
Investments (Note 3)	726,855	808,196
	<b>1,111,559</b>	<b>1,028,281</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 4)	181,128	169,124
Deposits and prepayments (Note 5)	316,662	277,648
Deferred revenue (Note 6)	44,290	36,957
Deferred development cost charges (Note 7)	277,681	254,294
Debt (Note 8)	229,024	267,219
	<b>1,048,785</b>	<b>1,005,242</b>
	<b>62,774</b>	<b>23,039</b>
<b>NET FINANCIAL ASSETS</b>		
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Note 10)	8,982,600	8,635,809
Inventories of supplies	760	929
Prepaid expenses	4,197	4,375
	<b>8,987,557</b>	<b>8,641,113</b>
<b>ACCUMULATED SURPLUS</b> (Note 11)	<b>\$ 9,050,331</b>	<b>\$ 8,664,152</b>
Commitments and contingencies (Note 12)		



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Kam Grewal, CPA, CMA  
General Manager  
Finance Department

# CONSOLIDATED STATEMENT OF CITY OF SURREY OPERATIONS

*For the year ended December 31, 2018, with comparative figures for 2017  
[in thousands of dollars]*

	2018 Budget	2018	2017
	<i>(Note 22)</i>		
<b>REVENUES</b>			
Taxation revenue <i>(Note 15)</i>	\$ 420,515	\$ 420,145	\$ 391,695
Sales of goods and services	243,058	250,281	240,037
Development cost charges <i>(Note 7)</i>	161,595	68,353	104,963
Developer contributions	142,629	263,556	183,736
Investment income	20,103	22,633	17,533
Transfers from other governments <i>(Note 21)</i>	36,921	51,722	24,677
Other <i>(Note 16)</i>	73,984	82,541	61,679
<b>TOTAL REVENUES</b>	1,098,805	1,159,231	1,024,320
<b>EXPENSES</b>			
Police services	165,698	161,096	152,798
Parks, recreation and culture	117,631	118,159	110,435
General government	88,195	83,649	81,896
Roads and traffic safety	73,326	72,006	75,334
Water	75,631	72,964	67,715
Fire services	65,520	64,669	62,262
Sewer	64,742	63,274	59,971
Solid waste	36,956	35,147	33,117
Drainage	33,587	35,062	32,986
Planning and development	29,969	29,524	27,241
Library services	20,462	20,157	19,051
Engineering	12,354	13,561	11,050
Surrey City Energy	2,115	1,399	1,105
Parking	2,177	2,385	2,244
<b>TOTAL EXPENSES</b>	788,363	773,052	737,205
<b>ANNUAL SURPLUS</b>	310,442	386,179	287,115
Accumulated Surplus, beginning of year	8,664,152	8,664,152	8,377,037
Accumulated Surplus, end of year	\$ 8,974,594	\$ 9,050,331	\$ 8,664,152



# CONSOLIDATED STATEMENT OF CITY OF SURREY CASH FLOWS

*For the year ended December 31, 2018, with comparative figures for 2017  
[in thousands of dollars]*

	2018	2017
<b>OPERATING TRANSACTIONS</b>		
Annual Surplus	\$ 386,179	\$ 287,115
Non-Cash charges to operations:		
Amortization of tangible capital assets	130,649	124,322
Loss (gain) on disposal of tangible capital assets	(11,014)	3,742
Developer contributions of tangible capital assets <i>(Note 10(b))</i>	(237,028)	(151,564)
Change in non-cash operating working capital:		
Accounts receivable	(14,371)	(21,523)
Inventories of supplies	169	(49)
Prepaid expenses	178	142
Accounts payable and accrued liabilities	12,004	15,790
Deposits and prepayments	39,014	36,761
Deferred revenue	7,333	1,643
Deferred development cost charges	23,387	(12,674)
<b>Net change in cash from operating transactions</b>	<b>336,500</b>	<b>283,705</b>
<b>CAPITAL TRANSACTIONS</b>		
Cash used to acquire tangible capital assets	(290,091)	(288,639)
Acquisition of properties held-for-sale	-	(2,704)
Transfer of properties held-for-sale	43,792	37,771
Proceeds on disposal of tangible capital assets	17,242	3,909
<b>Cash used by capital transactions</b>	<b>(229,057)</b>	<b>(249,663)</b>
<b>FINANCING TRANSACTIONS</b>		
Repayment of MFA debt and loans payable	(38,536)	(15,686)
Proceeds from issuance of loan payable	-	8,660
<b>Cash used by financing transactions</b>	<b>(38,536)</b>	<b>(7,026)</b>
<b>INVESTING TRANSACTIONS</b>		
Sale of Investments	81,341	17,999
<b>Cash provided by investing transactions</b>	<b>81,341</b>	<b>17,999</b>
<b>INCREASE (DECREASE) IN CASH</b>		
Cash and cash equivalents, beginning of year	77,809	32,794
<b>Cash and cash equivalents, end of year</b>	<b>\$ 228,057</b>	<b>\$ 77,809</b>
Represented by:		
Cash	88,057	27,809
Cash equivalents	140,000	50,000
Cash and cash equivalents, end of year	\$ 228,057	\$ 77,809
<b>NON-CASH TRANSACTIONS:</b>		
Debt related to Biofuel processing facility <i>(Note 8(iii))</i>	\$ 341	\$ 49,683

To be read in conjunction with the Notes to the Consolidated Financial Statements

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2018  
[tabular amounts in thousands of dollars]

## GENERAL

The City of Surrey (the "City") is incorporated under the Local Government Act of British Columbia. The City's principal activities include the provision of local government services to residents of the incorporated area. These include administrative, protective, infrastructure, environmental, recreational, water, sewer, and drainage services.

### 1. SIGNIFICANT ACCOUNTING POLICIES

#### a) Basis of accounting

These consolidated financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards as prescribed by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada.

#### b) Basis of consolidation

The consolidated financial statements are comprised of the City's funds, Surrey Public Library (the "Library"), Surrey City Development Corporation ("SCDC"), Surrey Homelessness and Housing Society ("SHHS"), and Innovation Boulevard ("IBC"). The Library, SHHS and SCDC are fully consolidated as they are controlled by virtue of their Board being appointed by the City. IBC is consolidated based on the City's 50% ownership. Inter-fund and inter-corporate transactions and balances have been eliminated. The following is a brief description of the various funds and entities:

#### i) Operating Funds

These funds include the General, Drainage, Parking, Roads & Traffic Safety, Sewer, Solid Waste, Surrey City Energy and Water Operating Funds as well as the Surrey Public Library. They are used to record the operating costs of the services provided by the City.

#### ii) Capital Funds

These funds include the General, Drainage, Parking, Roads & Traffic Safety, Sewer, Solid Waste, Surrey City Energy and Water Capital Funds and Surrey Public Library Capital. They are used to record the acquisition costs of tangible capital assets and any related debt outstanding.

#### iii) Reserve Funds

Under the Community Charter of British Columbia, City Council may, by by-law, establish reserve funds for specified purposes. Money in a reserve fund and interest earned thereon must be expended only for the purpose for which the fund was established. If the amount in a reserve fund is greater than required for the purposes for which it was established, City Council may transfer all or part of the amount to another reserve fund.

#### iv) Surrey City Development Corporation

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of SCDC. SCDC has the following wholly owned subsidiaries and government partnerships, which are accounted for as follows:

#### i) Surrey City Investment Corporation ("SCIC") - (100% owned and fully consolidated)

Prior to October 9, 2018 SCIC held a 24.4% (2017 – 24.4%) ownership in the following government partnerships (proportionately consolidated), referred to as the "Surrey Centre Limited Partnerships":

- Surrey Centre Office Limited Partnership
- Surrey Centre Hotel Limited Partnership
- Surrey Centre Residential Limited Partnership

Prior to October 9, 2018 SCIC held a 50% ownership in nine holding companies (proportionately consolidated) referred to as the "Surrey Centre Tower Holdings".

On October 9, 2018 SCIC disposed of its ownership interest in the Surrey Centre Limited Partnerships and its shares of the Surrey Centre Tower Holdings (Note 19(b)).

*For the year ended December 31, 2018  
[tabular amounts in thousands of dollars]*

## **1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **b) Basis of consolidation (continued)**

#### **ii) Grove Limited Partnership and Grove (G.P.) Inc. - (50% owned and proportionately consolidated)**

#### **iii) Surrey City Investment (Industrial) Corporation ("SCIIC") - (100% owned and fully consolidated)**

SCIIC has a 50% ownership in the Beedie SCDC (34A Ave) Limited Partnership ("Beedie LP"). Beedie LP meets the criteria of a government business partnership and is accounted for using the modified equity method.

SCIIC has a 50% ownership in the Beedie SCDC (34A Ave) G.P. Ltd., the General Partner of Beedie LP. Beedie GP is a corporation and is accounted for using the modified equity method.

#### **iv) Kwantlen Park Development Corporation ("KPDC") - (100% owned and fully consolidated)**

#### **v) Surrey Homelessness and Housing Society**

On June 22, 2007, the City of Surrey incorporated the SHHS. The purposes of the Society are to raise funds for financing programs and projects that address homelessness in Surrey; conduct and provide financial assistance to homelessness housing initiatives; manage the disbursements of grants for projects and programs that address homelessness in Surrey and act to raise funds for these purposes. The City is considered to have control over the Society's functions, therefore the Society's financial information is fully consolidated within the City's financial statements.

The consolidated financial statements include the assets, liabilities, revenues and expenses of SHHS. The City provided seed money to the SHHS and oversees its operations.

#### **vi) Innovation Boulevard Corporation**

On October 28, 2016, the City of Surrey and Simon Fraser University ("SFU") incorporated the Innovation Boulevard Corporation ("IBC"), a government partnership. SFU and the City are the only shareholders of IBC with each having a 50% interest and is proportionately consolidated. The purpose of IBC is the development of an integrated innovation and technology hub in Surrey that coordinates and facilitates the efforts of private industry, investors, the City, SFU, Fraser Health Authority, other levels of government, local universities and colleges, healthcare and other service providers, not-for-profit stakeholders, researchers, and leaders to build a dynamic infrastructure to support innovation, research, community engagement, private and public investment, job creation and oversight to improve the lives of the people of Surrey and beyond.

The City has a 50% ownership in the Innovation Boulevard Corporation ("IBC"), a government partnership. The consolidated financial statements include the City's 50% proportional share of the assets, liabilities, revenues and expenses of IBC.

### **c) Cash and Cash Equivalents**

Cash and cash equivalents include cash and short-term investments with maturities of three months or less at the date of acquisition, are readily convertible to known amounts of cash and are subject to an insignificant risk of change in value.

### **d) Trust Funds**

These funds account for assets which must be administered as directed by agreement or statute for certain beneficiaries. In accordance with PSAB recommendations on financial statement presentation for local governments, trust funds are not included in the City's consolidated financial statements. Trust funds administered by the City are presented in Note 18.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2018  
[tabular amounts in thousands of dollars]

## 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### e) Revenue recognition

Revenues are recognized in the period in which the transaction or event occurs that give rise to the revenues. All revenues are recorded on an accrual basis, except when the amounts cannot be determined with a reasonable degree of certainty or when their estimation is impractical.

Revenue recognition on sales of properties occurs when the City has transferred the significant risks and rewards of ownership. Property lease revenue includes all amounts earned from tenants, including property tax and operating cost recoveries. Lease revenues are recognized on a straight-line basis over the term of the lease.

### f) Taxation Revenue

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. Annual levies for non-optional municipal services and general administrative services are recorded as taxes for municipal services in the year they are levied. Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.

Through the British Columbia Assessments' appeal process, taxes may be adjusted by way of supplementary roll adjustments. The effects of these adjustments on taxes are recognized at the time they are awarded.

### g) Government transfers

Restricted transfers from governments are deferred and recognized as revenue in the period the stipulations in the related agreement are met.

Unrestricted transfers are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

### h) Collection on behalf of other authorities

The City is required to act as the agent for the collection of certain taxes and fees imposed by other authorities. Collections for other authorities are excluded from the City's taxation revenues.

### i) Development cost charges

Development cost charges are recorded as a liability at the time they are received. When qualifying expenditures are incurred, they are recognized into revenue. Development cost charges are comprised of the amounts shown in Note 7.

### j) Developer contributions

Tangible capital assets from developers are a condition of the development approval process. The delivery of the contributed tangible capital assets is dependent upon the developer. Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are also recorded as revenue. It is not a source of funding available to meet current operating expenditures or obligations.

### k) Investment income

Investment income is reported as revenue in the period earned.

### l) Deferred revenue

The City defers the portion of the revenue collected from permits, licenses and other fees relating to services not yet rendered. This revenue is recognized in the year in which related inspections are performed or other related services are provided.

### m) Expenses

Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay. Interest expense is accrued as incurred.

*For the year ended December 31, 2018  
[tabular amounts in thousands of dollars]*

**1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**n) Investments**

City investments with an original maturity date of more than three months are reported as investments and consist of demand deposits, short-term investments, bonds and debentures, which are recorded at amortized cost. Discounts and premiums arising on the purchase of these investments are amortized over the term of the investments on a straight-line basis.

**o) 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.

**i) Tangible capital assets**

Tangible capital assets are recorded at cost, which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost includes overhead charges related to construction and development that are directly attributable to the acquisition or construction of the asset.

The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight-line basis over their estimated useful lives as follows:

ASSET	USEFUL LIFE – YEARS
Land improvements	12 – 100
Buildings and building improvements	10 – 60
Leasehold improvements	2 – 25
Infrastructure	
Roads and road structures	5 – 100
Water, Sewer and Drainage systems	10 – 100
Machinery and equipment	4 – 50

Annual amortization is charged commencing on the date the asset is acquired or available for use. Assets under construction are not amortized until the asset is available for productive use.

**ii) Contributions of tangible capital assets**

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are recorded as revenue.

**iii) Intangible assets**

Intangible assets, including works of art and historic assets are not recorded as assets in these financial statements.

**iv) Tangible capital assets disclosed at nominal values**

Where an estimate of fair value is not determinable, the tangible capital asset is recognized at a nominal value.

**v) Write-down of tangible capital assets**

Tangible capital assets are written down when conditions indicate that they no longer contribute to the City's ability to provide goods and services. Any impairment is accounted for as an expense in the consolidated statement of operations.

**vi) Leases**

Leases that transfer substantially all the benefits and risks incidental to ownership of the property are accounted for as capital leases and the related tangible capital asset and obligation are recorded on the statement of financial position. All other leases are accounted for as operating leases and the related lease payments are expensed as incurred.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2018  
[tabular amounts in thousands of dollars]

## 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### o) Non-financial assets (continued)

#### vii) Inventories of supplies

Inventories of supplies held for consumption are recorded at the lower of cost and replacement cost.

### p) Employee future benefits

The City and its employees participate in the Municipal Pension Plan. The Municipal Pension Plan is a multi-employer contributory defined benefit pension plan. Payments in the year are expensed.

Sick leave and post-employment benefits also accrue to the City's employees. The liability relating to these benefits is actuarially determined based on length of service, best estimates of retirement ages and expected future salary and wage increases. The liabilities under these benefit plans are accrued based on projected benefits pro-rated as employees render services necessary to earn the future benefits.

Actuarial gains or losses are amortized over the expected average remaining service life of the related employee group.

The liability for event driven benefits, such as disability benefits, is calculated when the event occurs. The expense is recognized in the year the event occurs.

### q) Budget data

The budget data presented in these consolidated financial statements was included in the City of Surrey 2018 – 2022 Consolidated Financial Plan and was adopted through By-law #19402 on December 18, 2017.

### r) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating contributed tangible capital assets, developer contributions, useful lives for amortization, provisions for accrued liabilities, contingencies and in performing actuarial valuations of employee future benefits. Actual results could differ from these estimates.

### s) Segment disclosure

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 City of Surrey has provided definitions of segments used by the City as well as presented financial information in segmented format (Note 20).

### t) Liabilities for contaminated sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all of the following criteria are met:

- An environmental standard exists;
- Contamination exceeds an environmental standard;
- The City is directly responsible or accepts responsibility;
- The City expects that future economic benefits will be given up; and,
- A reasonable estimate of the amount can be made.

The liability is measured as management's estimate of the cost of remediation and post remediation, including operations, maintenance and monitoring, which are an integral part of the remediation strategy for a contaminated site. The liability is recorded net of any expected recoveries.

# NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

*For the year ended December 31, 2018  
[tabular amounts in thousands of dollars]*

## 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### u) Accounting policy change

The Public Sector Accounting Board issued new standards, PS 3210 Assets, PS 3320 Contingent Assets and PS 3380 Contractual Rights. The new standards apply to the City for the fiscal year beginning January 1, 2018. These standards have been utilized for the preparation of these consolidated financial statements (Note 13).

## 2. ACCOUNTS RECEIVABLE

	2018	2017
General and other accounts receivable	\$ 56,183	\$ 40,624
Development cost charges	56,162	61,492
Property taxes	21,731	18,398
Utility rate charges	16,016	14,473
Due from joint venture partners	-	925
Due from other authorities	3,967	3,775
MFA debt reserve fund receivable	2,570	2,516
Tax sale properties	18	73
	\$ 156,647	\$ 142,276

## 3. INVESTMENTS

	2018	2017
Maturing within one year	\$ 414,649	\$ 391,870
Maturing within two years	126,686	153,114
Maturing within ten years	171,720	248,274
City investments (a)	713,055	793,258
SCDC investments (b)	6,455	6,999
SHHS investments (c)	6,517	7,261
Government business partnership (d)	444	374
Government partnership (e)	384	304
	\$ 726,855	\$ 808,196

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2018  
[tabular amounts in thousands of dollars]

## 3. INVESTMENTS (CONTINUED)

- a) City investments had an average portfolio yield of 2.34% (2017 – 1.95%). All City investments can be liquidated on demand but may have associated penalties on liquidation.
- b) SCDC investments includes term deposits that had an average portfolio yield of 2.07% (2017 – 1.60%) and can be liquidated on demand without penalty along with GICs with a maturity date of September 17, 2019 and a yield of 1.90% (2017 – 0.0%).
- c) SHHS investments includes a diversified portfolio of fixed income and equity securities held by SHHS with an average yield rate of (2.22)% (2017 – 7.66%), for the purpose of supporting programs and projects related to reducing homelessness and increasing access to safe and affordable housing in Surrey.
- d) SCDC's joint-venture partnership in Beedie LP meets the criteria of a government business partnership and therefore the results are accounted for under the modified equity method.
- e) During 2013, SCDC invested \$700,000 for a 20% ownership of Bosa Properties (Bright A.1) Limited Partnership ("Bosa"). In 2014 SCDC received a \$396,502 distribution from Bosa LP, reducing their investment to \$303,498. During 2018 the Corporation invested an additional \$80,354 in proportion to their ownership interest bringing the SCDC's investment in the partnership to \$383,852. SCDC does not share control of Bosa and accordingly, this has been accounted for as a portfolio investment, carried at cost.

## 4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2018	2017
Trade accounts payable	\$ 70,268	\$ 63,583
Due to Federal Government	47,991	43,046
Employee future benefits <i>(Note 9)</i>	28,007	27,053
Due to joint venture partners	-	3,668
Contractors' holdbacks	17,068	11,466
Due to Regional Districts	9,373	12,515
Due to Province of British Columbia	4,076	3,840
Due to other government entities	2,336	1,944
Interest payable on debt	2,009	2,009
	<b>\$ 181,128</b>	<b>\$ 169,124</b>

**NOTES TO THE CONSOLIDATED  
CITY OF SURREY FINANCIAL STATEMENTS**

*For the year ended December 31, 2018  
[tabular amounts in thousands of dollars]*

**5. DEPOSITS AND PREPAYMENTS**

	2018	2017
<b>Deposits:</b>		
Future works	\$ 54,034	\$ 49,600
Planning and permits	73,123	64,152
Engineering	98,149	74,271
Capital deposits	34,530	29,625
Pavement cuts	5,022	4,814
Boulevard trees	1,978	2,431
Latecomer	1,854	896
Tenant deposits	547	678
Developer works agreement	80	11
Amenities	4	4
Other deposits	3,495	7,015
<b>Total deposits</b>	<b>\$ 272,816</b>	<b>\$ 233,497</b>
<b>Prepayments:</b>		
Taxes	\$ 41,177	\$ 40,691
Utilities	2,578	2,643
Tax sale private purchase payment	90	816
Other prepayments	1	1
<b>Total prepayments</b>	<b>43,846</b>	<b>44,151</b>
<b>Total deposits and prepayments</b>	<b>\$ 316,662</b>	<b>\$ 277,648</b>

**6. DEFERRED REVENUE**

	2018	2017
Development/building permits	\$ 31,074	\$ 24,253
Deferred gains on land sales to joint ventures	416	4,221
Deferred lease revenue	6,091	5,852
Other	6,709	2,631
	<b>\$ 44,290</b>	<b>\$ 36,957</b>

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2018  
[tabular amounts in thousands of dollars]

## 7. DEFERRED DEVELOPMENT COST CHARGES

Development Cost Charges (DCCs) are collected to pay for 95% of the general capital costs due to development and 90% of utility capital costs on specified projects. In accordance with the Local Government Act, these funds must be recorded in a separate reserve fund. DCCs are deferred and recognized as revenue when the related costs are incurred.

	2018	2017
Deferred DCCs:		
Arterial roads	\$ 63,430	\$ 67,322
Parkland	49,422	28,171
Drainage/storm water detention	43,637	41,668
Sanitary sewer	25,965	23,823
Collector roads	15,800	18,758
Water	15,893	14,713
Area specific	60,988	57,040
Park development	2,546	2,799
	<b>\$ 277,681</b>	<b>\$ 254,294</b>
<b>Deferred DCCs, beginning of year</b>	<b>\$ 254,294</b>	<b>\$ 266,968</b>
DCCs levied for the year	90,979	91,108
Investment income	761	1,181
Total DCCs deferred	91,740	92,289
Revenue recognized:		
General Capital	(52,233)	(86,516)
Water Capital	(5,150)	(3,980)
Sewer & Drainage Capital	(10,970)	(14,467)
Total DCCs recognized as revenue	(68,353)	(104,963)
Net increase for the year	23,387	(12,674)
<b>Deferred DCCs, end of year</b>	<b>\$ 277,681</b>	<b>\$ 254,294</b>

# NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

*For the year ended December 31, 2018  
[tabular amounts in thousands of dollars]*

## 8. DEBT

	2018		2017
MFA Debt (i)	\$ 179,699	\$	185,457
Loans payable (ii)	49,325		81,762
	\$ 229,024	\$	267,219

### i) MFA Debt

Pursuant to security issuing by-laws under authority of the Community Charter, the City obtains debt instruments through the Municipal Finance Authority of British Columbia (MFA) to finance certain capital expenditures.

Gross amount of the debt less sinking fund installments and actuarial adjustments to date are as follows:

MFA Issue	Gross debt	Sinking fund installments and actuarial adjustments	Net debt 2018	Net debt 2017
116	\$ 100,000	\$ 18,966	\$ 81,034	\$ 84,073
121	45,000	7,167	37,833	39,147
126	67,335	6,503	60,832	62,237
General Capital Fund	\$ 212,335	\$ 32,636	\$ 179,699	\$ 185,457

Current borrowing includes:

MFA Issue	Issue Date	Term (yrs.)	Maturity	Interest Rate	* Refinancing Date
116	April 4, 2011	25	April 4, 2036	4.20%	April 4, 2021
121	October 4, 2012	25	October 4, 2037	2.90%	October 4, 2022
126	September 26, 2013	30	September 26, 2043	3.85%	September 26, 2023

*\*On the Refinancing Date, the City has the option to retire the debt early or refinance the borrowing at a new interest rate.*

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2018  
[tabular amounts in thousands of dollars]

## 8. DEBT (CONTINUED)

### ii) Loans payable

	2018		2017
<b>SCDC:</b>	<b>\$ 12,570</b>	\$	13,010
Cedar Hills loan payable, Citizen's Bank of Canada, 10-year term maturing November 1, 2022, payable in monthly payments of \$78,497, including interest calculated at a rate of 3.95% per annum, secured by a mortgage on the commercial property			
<b>SCDC:</b>	-		19,069
Construction loan, Surrey Centre LPs, in the form of bankers' acceptances, bearing interest at the bank's prime lending rate, secured by the underlying property, and repayable upon the earlier of the receipt of the net proceeds from sales, take-out financing, lease prepayments, or upon the maturity date of August 31, 2018			
<b>Biofuel Processing Facility:</b>	<b>36,755</b>		49,683
25-year contract with Orgaworld Canada Ltd., payable in monthly payments of \$221,516 including interest calculated at a rate of 5.10% payable. Upon completion of the facility in 2018, the loan principal increased by \$340,539 to \$50,023,539.			
<b>Total Loans Payable</b>	<b>\$ 49,325</b>	\$	<b>81,762</b>

Sinking fund installments and loan payments over the next five years and thereafter are as follows:

	Sinking fund installments and actuarial adjustments		Loan payments		Total
2019	\$ 5,988	\$	1,260	\$	7,248
2020	6,227		1,320		7,547
2021	6,476		1,383		7,859
2022	6,735		1,406		8,141
2023	7,005		1,454		8,459
2024 and thereafter	147,268		42,502		189,770
Total	\$ 179,699	\$	49,325	\$	229,024

Total interest expense recorded for the year ended December 31, 2018 was \$10.5 million (2017 - \$8.6 million).

*For the year ended December 31, 2018  
[tabular amounts in thousands of dollars]*

## 9. EMPLOYEE FUTURE BENEFITS

The City provides certain post-employment and sick leave benefits to its employees. These benefits include accumulated non-vested sick leave, post-employment service pay and post-retirement top-ups for dental, life insurance and accidental death, dismemberment insurance, vacation deferral, supplementary vacation and benefit continuation for disabled employees. The liability associated with these benefits is calculated based on the present value of expected future payments pro-rated for services and is included in accounts payable and accrued liabilities.

<b>Accrued benefit liability:</b>	<b>2018</b>	<b>2017</b>
Balance, beginning of year	\$ 27,053	\$ 26,903
Current service cost	1,820	1,815
Interest cost	768	819
Amortization of net actuarial loss (gain)	72	(244)
Benefits paid	(1,706)	(2,240)
Accrued benefit liability, end of year	\$ 28,007	\$ 27,053

An actuarial valuation for these benefits was performed to determine the City's accrued benefit obligation as at December 31, 2018. The difference between the actuarially determined accrued benefit obligation of \$24.6 million and the accrued benefit liability of \$28.0 million as at December 31, 2018 is an unamortized actuarial gain of \$3.4 million. The actuarial gain is amortized over a period equal to the employees' average remaining service life of 11 years (2017 – 11 years).

Reconciliation of accrued benefit liability to accrued benefit obligation:

	<b>2018</b>	<b>2017</b>
<b>Actuarial benefit liability, end of year</b>	<b>\$ 28,007</b>	<b>\$ 27,053</b>
Unamortized actuarial gain	(3,356)	(2,066)
Accrued benefit obligation, end of year	\$ 24,651	\$ 24,987

Actuarial assumptions used to determine the City's accrued benefit obligation are as follows:

	<b>2018</b>	<b>2017</b>
Discount rate	3.20%	3.00%
Expected future inflation rate	1.80%	1.80%
Expected wage and salary range increases	0.50%	0.50%
Employee average remaining service life (years)	11.00	11.00

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2018  
[tabular amounts in thousands of dollars]

## 10. TANGIBLE CAPITAL ASSETS

<b>Net Book Value by category</b>	<b>2018</b>	<b>2017</b>
Land and land improvements	\$ 1,878,923	\$ 1,819,749
Land under road	3,079,917	2,922,967
Buildings and building improvements	434,452	391,572
Infrastructure	3,095,717	3,013,032
Machinery and equipment	133,125	133,045
Assets under construction	360,466	355,444
	<b>\$ 8,982,600</b>	<b>\$ 8,635,809</b>

<b>Net Book Value by fund</b>	<b>2018</b>	<b>2017</b>
General capital	\$ 2,528,916	\$ 2,422,481
Transportation capital	4,073,506	3,848,881
Water capital	640,316	623,236
Sewer capital	593,978	576,678
Drainage capital	1,094,243	1,079,156
Library capital	5,388	5,456
Surrey City Development Corp.	46,216	79,924
Other Entities	37	-
	<b>\$ 8,982,600</b>	<b>\$ 8,635,809</b>

For additional detailed information, see the Schedule of Tangible Capital Assets (Schedule 1).

### a) Assets Under Construction

Assets under construction are comprised of costs related to projects currently under planning, development or construction that will result in a tangible capital asset at a future date. Such costs are capitalized until such time as the property is available for productive use. Assets under construction have not been amortized. Amortization of these assets will commence when each specific asset is put into service.

### b) Contributed Tangible Capital Assets

Contributed tangible capital assets have been recognized at fair value at the date of contribution. The value of contributed assets received during the year was \$237.0 million (2017 - \$151.6 million) comprised of roads infrastructure in the amount of \$179.2 million (2017 - \$125.3 million), water and wastewater infrastructure in the amount of \$38.6 million (2017 - \$17.3 million) and land in the amount of \$19.2 million (2017 - \$9.0 million), including improvements.

*For the year ended December 31, 2018  
[tabular amounts in thousands of dollars]*

## **10. TANGIBLE CAPITAL ASSETS (CONTINUED)**

### **c) Biofuel Processing Facility**

The City entered into a 25-year agreement with Orgaworld Surrey Limited Partnership (the “Operator”) to design, build, finance, operate and maintain the Surrey Organics Biofuel Processing facility. The City provided the land upon which the facility was constructed. Under the agreement, the City guaranteed to deliver to the Operator a minimum tonnage of City Organic Waste (as defined in the Agreement) for processing. The City will make payments to the Operator for acceptance of City Organic Waste in accordance with a specified formula. The Operator will also have the right to earn revenue from the delivery/acceptance of organic waste from third parties. In return the City will receive 100% of the biomethane produced at the facility and will share in certain other revenues generated at the facility. Upon expiry of the lease term the facility will become the asset of the City.

The facility was completed and commenced operation in 2018. The City recorded the facility on its financial statements as a tangible capital asset in the amount of its cost of construction being \$50.0 million (2017 – \$49.7 million). The City also recorded an offsetting liability for an equal amount representing future obligations to the Operator. The liability will be reduced over the term of the agreement as payments are made to the Operator.

### **d) Works of Art and Historical Cultural Assets**

The City manages and controls various works of art and non-operational historical cultural assets including buildings, artifacts, paintings and sculptures located at City sites and public display areas. These assets are not recorded as tangible capital assets.

### **e) Write-down of Tangible Capital Assets**

No impairments were identified or recorded during the year ended December 31, 2018 or 2017.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2018  
[tabular amounts in thousands of dollars]

## 11. ACCUMULATED SURPLUS

Accumulated surplus consists of individual fund surpluses, reserves and equity in tangible capital assets. The City's Accumulated surplus is as follows:

	2018			2017		
<b>Accumulated Surplus per Statement of Financial Position</b>	<b>\$ 9,050,331</b>			<b>\$ 8,664,152</b>		
Less:						
Tangible Capital Assets	<b>8,982,600</b>			8,635,809		
Debt funded assets	<b>(214,782)</b>			(253,184)		
Invested in tangible capital assets	<b>8,767,818</b>			8,382,625		
	Gross	Allocations		Gross	Allocations	
<b>Reserves set aside by Council</b>						
Capital legacy	47,329	(47,329)	-	46,534	(34,608)	11,926
Municipal land	39,002	(39,002)	-	22,649	(22,649)	-
Equipment and building replacement	32,611	(5,898)	<b>26,713</b>	35,659	(6,767)	28,892
Neighborhood concept plans	22,521	(4,072)	<b>18,449</b>	23,775	(4,511)	19,264
Park land acquisition	22,372	(4,045)	<b>18,327</b>	26,309	(4,992)	21,317
Local improvement financing	17,015	(3,076)	<b>13,939</b>	16,591	(3,148)	13,443
Environmental stewardship	6,749	(1,220)	<b>5,529</b>	6,661	(1,264)	5,397
Parking space	2,629	(475)	<b>2,154</b>	2,618	(497)	2,121
Water claims	1,351	(244)	<b>1,107</b>	1,345	(255)	1,090
Affordable housing	23	(4)	<b>19</b>	23	(4)	19
	191,602		<b>86,237</b>	182,164		103,469
<b>Internal borrowing to fund capital program</b>		(105,365)			(78,695)	
<b>Other appropriated funds</b>						
Infrastructure replacement	(28,318)	28,318	-	(45,811)	45,811	-
Revenue stabilization	13,490	(1,908)	<b>11,582</b>	16,593	(3,450)	13,143
Self insurance	11,732	(1,659)	<b>10,073</b>	12,288	(2,555)	9,733
Operating contingency and emergencies	8,276	(1,170)	<b>7,106</b>	8,782	(1,826)	6,956
Environmental emergencies	7,082	(1,002)	<b>6,080</b>	7,420	(1,543)	5,877
Prepaid expenses	4,197	-	<b>4,197</b>	4,375	-	4,375
Inventories of supplies	760	-	<b>760</b>	929	-	929
Committed funds	159,647	(22,579)	<b>137,068</b>	175,223	(36,437)	138,786
	176,866	-	<b>176,866</b>	179,799	-	179,799
<b>Other Entities</b>						
Surrey City Development Corporation			<b>6,834</b>			(15,910)
Surrey Homelessness and Housing Society			<b>6,019</b>			7,451
Innovation Boulevard			<b>48</b>			209
			<b>12,901</b>			(8,250)
<b>Total Appropriated Funds</b>			<b>9,043,822</b>			8,657,643
<b>Unappropriated Surplus</b>			<b>\$ 6,509</b>			\$ 6,509

*For the year ended December 31, 2018  
[tabular amounts in thousands of dollars]*

## **12. COMMITMENTS AND CONTINGENCIES**

- a) The City has significant future contractual commitments for incomplete capital acquisitions and capital construction projects in progress. The City records the capital costs incurred to the end of the year on these projects as work in progress under tangible capital assets. To provide for the completion of the projects, unexpended budget money for incomplete projects is appropriated as Committed Funds (see Note 11). The Financial Plan, updated annually, provides for the financing of these and future obligations within the estimated financial resources of the City.
- b) The City has a contingent liability with respect to debentures of the Greater Vancouver Water District, Greater Vancouver Sewerage and Drainage District and Greater Vancouver Regional District, to the extent provided in their respective Enabling Acts, Acts of Incorporation and Amending Acts. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.
- c) The City is a shareholder of the Emergency Communications for Southwest British Columbia Incorporated (E-Comm) whose services provided include: regional 9-1-1 call centre for the Metro Vancouver Regional District; Wide Area Radio network; dispatch operations; and records management. The City holds 2 Class "A" shares and 1 Class "B" share (of a total of 32 Class "A" and 21 Class "B" shares issued and outstanding as at December 31, 2018). As a Class "A" shareholder, the City shares in both funding the future operations and capital obligations of E-Comm (in accordance with a cost sharing formula), including any lease obligations committed to by E-Comm up to the shareholder's withdrawal date. As a Class "B" shareholder, the City is obligated to share in funding of the ongoing operating costs. In accordance with the members' agreement, upon withdrawal from E-Comm, class A shareholders shall be obligated to pay to the withdrawal date as requested by E-Comm their share of the Class A shareholders' obligation to any long-term capital obligations, including any lease obligations. This includes any lease obligations or repayments thereof committed to by E-Comm up to the withdrawal date.
- d) The City is, from time to time, engaged in or party to certain legal actions, assessment appeals and other existing conditions involving uncertainty which may result in material losses. The outcome and amounts that may be payable, if any, under some of these claims, cannot be determined and accordingly only those claims in which a payment is considered likely and the amounts can be reasonably estimated have been recorded in the financial statements as a liability.
- e) The City insures itself through a combination of insurance policies and self-insurance. The City has a funded self-insurance appropriation included in accumulated surplus (Note 11). Based on estimates, this appropriation reasonably provides for all outstanding claims where the outcome is not currently determinable.
- f) **Debt Reserve Fund Demand Note**  
The City has a contingent liability with respect to the Municipal Finance Authority of BC's ("MFA") Debt Reserve Fund Demand Notes. This contingent liability is a condition of the borrowings undertaken by the City.

As a condition for each debenture issue, the City is required to execute demand notes in connection with each debenture whereby the City may be required to loan certain amounts to the MFA. The debt agreement with the MFA provides that if at any time the scheduled payments provided for in the agreement are not sufficient to meet the MFA's obligations in respect to such borrowing, the resulting deficiency becomes the joint and severed liability of the City and all other participants to the agreement through the MFA. The City is similarly liable on a contingent basis for the debt of other municipalities secured through the MFA.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2018  
[tabular amounts in thousands of dollars]

## 12. COMMITMENTS AND CONTINGENCIES (CONTINUED)

### f) Debt Reserve Fund Demand Note (Continued)

Demand note amounts are as follows:

Issue	LA	SI	Rgn SI	Purpose	Term	DRF Demand Note
116	17173	R10-2022	1139	Other	25	\$ 319
116	17180	R10-2357	1141	Other	25	637
116	17231	R11-124	1142	Other	25	1,035
121	17231	R11-124	1142	Other	25	743
126	17928	R13-1059	1188	Other	30	943
126	17929	R13-1061	1188	Other	30	280
Total						\$ 3,957

### g) Policing services

The City entered into a contract with the Provincial Government that provides for the Royal Canadian Mounted Police ("RCMP") to deliver policing services for the City through to March 31, 2032.

On November 5, 2018, at the first Regular Council Meeting of the October 20, 2018 elected Mayor and Council, Council unanimously approved a motion to direct staff to commence work on creating a Surrey Police Department and serve notice that the City of Surrey will be terminating its contract with the RCMP municipal police service.

## 13. CONTRACTUAL RIGHTS

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The significant contractual rights that existed at December 31, 2018 are as follows:

### a) Lease revenue

The City has entered into a number of fixed term lease agreements for the use of City owned land and/or buildings that are anticipated to provide the City with future revenues. These agreements are for terms that vary from 1 to 25 years. The following table summarizes the contractual rights of the City for future assets:

	2019	2020	2021	2022	Thereafter
Lease revenue	\$ 6,289	\$ 5,667	\$ 5,185	\$ 4,707	\$ 27,178

### b) Developer contributions

The City has entered into a number of public works development agreements which require the developers to contribute various infrastructure assets to the City, including roads and underground utilities. The timing and extent of these future contributions vary depending on development activity and fair value of the assets received at time of contribution, which cannot be determined with certainty at this time.

*For the year ended December 31, 2018  
[tabular amounts in thousands of dollars]*

#### 14. PENSION PLAN

The City and its employees contribute to the 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 benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2017, the Plan has about 197,000 active members and approximately 95,000 retired members. Active members include approximately 39,000 contributors from local government.

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

The most recent valuation for the Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rates remained unchanged.

The City paid \$19.6 million (2017 - \$18.4 million) for employer contributions while employees contributed \$16.4 million (2017 - \$15.3 million) to the Plan in 2018.

The next valuation will be as at December 31, 2018, with results available in 2019.

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 the individual employers participating in the Plan.

#### 15. TAXATION REVENUE

	2018	2017
<b>Tax collected:</b>		
Property taxes	\$ 348,065	\$ 320,990
Collections for other authorities	317,471	302,506
Drainage Parcel taxes	55,138	53,629
Grants-in-lieu of taxes	16,626	16,596
Other	316	480
	<b>737,616</b>	<b>694,201</b>
<b>Less transfers to other authorities:</b>		
Province of BC - School Taxes	(241,267)	(230,932)
Greater Vancouver Regional District	(7,676)	(6,541)
BC Assessment Authority	(7,766)	(7,362)
Greater Vancouver Transportation Authority	(46,500)	(43,692)
Other	(14,262)	(13,979)
	<b>(317,471)</b>	<b>(302,506)</b>
<b>Taxation revenue</b>	<b>\$ 420,145</b>	<b>\$ 391,695</b>

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2018  
[tabular amounts in thousands of dollars]

## 16. OTHER REVENUE

	2018		2017
Licenses and permits	\$ 33,713	\$	30,040
Leases and rentals	13,286		11,830
Penalties and interest on taxes	5,365		4,812
Miscellaneous	7,130		5,486
Gain on sale of assets	15,709		9,511
Gain on sale of partnership interest (note 19b)	7,338		-
	\$ 82,541	\$	61,679

## 17. SIGNIFICANT TAXPAYERS

The City is not reliant upon the revenue from any specific large property taxpayers or businesses. Tax revenues received from the ten largest properties amount to less than four percent of the City's annual gross taxation revenues.

## 18. TRUST FUNDS

These funds account for assets, which must be administered as directed by agreement or statute for certain beneficiaries. In accordance with PSAB recommendations on financial statement presentation for local governments, trust funds are not included in the City's Consolidated Financial Statements. Amounts administered by the City as trust funds are as follows:

			2018		2017
<b>Assets</b>					
Cash and short-term investments			\$ 4,239	\$	3,929
<b>Equity</b>					
	Employee Benefits Fund	Cemetery Perpetual Care Fund	2018		2017
Balance, beginning of year	\$ 676	\$ 3,253	\$ 3,929	\$	3,515
Employment insurance rebate	92	-	92		86
Contributions	49	253	302		404
Interest revenue	3	-	3		4
Benefits purchased	(17)	-	(17)		(16)
Refunded to employees	(70)	-	(70)		(64)
Balance, end of year	\$ 733	\$ 3,506	\$ 4,239	\$	3,929

*For the year ended December 31, 2018  
[tabular amounts in thousands of dollars]*

## 19. SURREY CITY DEVELOPMENT CORPORATION

On April 24, 2007 the City of Surrey incorporated the Surrey City Development Corporation ("SCDC") with the purpose of advancing the commercial, industrial, institutional and residential development of the City. The City is the sole shareholder of the Development Corporation and has provided financing to sustain operations. As a controlled other government organization, SCDC's financial information is fully consolidated within the City's financial statements.

As at December 31, 2018, SCDC has entered into Government Partnerships and Government Business Partnerships as follows:

### a) The Grove Limited Partnership

The Grove Limited Partnership ("Grove") is a partnership for the development of 141 three-level townhomes located in the East Clayton area of Surrey. SCDC mutually contributed a beneficial interest in lands valued at \$2,844,000 and cash consideration of \$1,341,597, for a 50% interest in the Grove. The proportionate amounts included in the consolidated financial statements at December 31, 2018 are as follows:

	2018		2017
Assets	\$ 110	\$	113
Liabilities	(3)		(3)
Accumulated surplus	\$ 107	\$	110

Revenues and expenditures for the year ended were \$1 thousand (2017 – \$13 thousand) and \$3 thousand (2017 - \$0 thousand), respectively.

### b) Surrey Centre Limited Partnerships

Prior to October 9, 2018, Surrey Centre Limited Partnerships ("SCLPs") were various partnerships for the development of mixed-use real estate developments in the City. The SCLPs financial results were proportionately consolidated with those of the Corporation based upon the Corporation's partnership interest of 24.4% (2017 – 24.4%). The proportionate amounts included in the financial statements at December 31, 2018 are as follows:

		2017
Assets	\$	1,226
Liabilities		(30,410)
Tangible capital assets		43,085
Prepaid		14
Accumulated surplus	\$	13,915

Revenues and expenditures for the year ended 2017 were \$165 thousand and \$30 thousand, respectively.

On October 9, 2018, SCDC's wholly owned SCIC disposed of its ownership interest in the Surrey Centre Limited Partnerships and its shares of the Surrey Centre Tower Holdings, the bare trust entities created to facilitate the Surrey Centre Limited Partnerships, for proceeds of \$22 million which resulted in a net gain on the sale of SCIC's partnership interests totaling \$7.3 million, including previously deferred gains of \$3.8 million.

### c) Beedie Limited Partnership

Beedie Limited Partnership ("Beedie LP") is a partnership in the business of real estate investment and development of a build-to-suit industrial building in the City that has been occupied by a tenant under a long-term lease. Beedie LP meets the criteria of a government business partnership and its results are accounted for under the modified equity method. The liability of SCDC is limited to the cash and land which it contributed to Beedie LP.

*For the year ended December 31, 2018  
[tabular amounts in thousands of dollars]*

## **20. SEGMENTED INFORMATION**

The City of Surrey is a diversified municipal government institution that provides a wide range of services to the citizens of Surrey, including Police Services; Parks, Recreation and Culture Services; General Government Services; Water Services; Fire Services; Sewer Services; Engineering Services; Drainage Services; Solid Waste Management Services; Roads & Traffic Safety Services; Planning and Development Services; Parking Services; Surrey City Energy Services; and Surrey Public Library Services. For management reporting purposes, the Government's operations and activities are organized and reported by Service Area. Service Areas were created for the purpose of recording specific activities and related objectives in accordance with legislated requirements.

City Departments and the activities for which they are responsible are reported in these Service Areas. The Departments listed in the segmented information, along with the services that each Department provides are listed below:

### **Police Services**

The mandate of the Police Department includes enforcing laws, preventing crime, and maintaining peace, order and security.

### **Parks, Recreation and Culture Services**

The Parks, Recreation and Culture Department is responsible for planning, facilitating the development of, operating and maintaining high quality parks, recreation and cultural facilities and services.

### **General Government Services – Mayor & Councillor's Department, City Manager's Department, Finance Department, Corporate Services Department, Surrey City Development Corporation, and Surrey Homelessness and Housing Society**

General Government Services includes those elements of the organization with responsibility for adopting by-laws, adopting administrative policy, levying taxes, acquiring, disposing and managing City assets, ensuring effective financial management, monitoring performance and ensuring that high quality City service standards are met.

The Surrey City Development Corporation, which engages in the provision of consulting services, land development activities, property acquisition/disposal and asset management and the Surrey Homelessness and Housing Society, which focuses on addressing homelessness in Surrey through raising funds and the provision of grants to worthy projects also form part of General Government Services.

### **Roads and Traffic Safety Services**

The Roads & Traffic Safety Utility provides effective managed transportation systems that serves the mobility needs of individuals and businesses and is safe, secure and supports the economic vitality of the City, and protects and enhances the environment.

### **Water Services**

The Water Utility operates the water system and its primary responsibility, in partnership with the Operations Division and Metro Vancouver, is to supply clean, safe drinking water to the residences and businesses of Surrey.

*For the year ended December 31, 2018  
[tabular amounts in thousands of dollars]*

## **20. SEGMENTED INFORMATION (CONTINUED)**

### **Fire Services**

The mandate of the Fire Department is to enforce codes and maintain security by protecting life, property and the environment through the provision of emergency response services.

### **Sewer Services**

The Sewer Utility operates the network of sewer mains, to collect sewage and convey such sewage to treatment plants. The utility also plans, designs, and constructs sanitary sewer infrastructure; manages inflow and infiltration controls; and undertakes initiatives in support of the region's Integrated Liquid Waste Resource Management Plan.

### **Solid Waste Management Services**

The Solid Waste Utility provides weekly residential curbside organic waste collection with alternating bi-weekly garbage and recycling, and curbside collection services via a fully-automated cart-based collection system.

### **Drainage Services**

The Drainage Utility operates the network of storm sewers and pump stations for storm water management. Its primary responsibility is to manage the City's storm water runoff in partnership with the Operations Division and Metro Vancouver.

### **Planning and Development Services**

The Planning and Development Department is responsible for preparing land use plans, by-laws and policies for sustainable development of the City and for reviewing and approving new land and building development.

### **Surrey Public Library Services**

The Surrey Public Library provides access to local and global information through its nine Library branches located throughout the City.

### **Engineering Services**

The Engineering Department is responsible for providing timely and effective services relating to water, sewer, drainage, garbage collection, transportation systems, and corporate real estate.

### **Surrey City Energy**

Surrey City Energy is the municipal energy utility of the Engineering Department. This utility provides the planning and development of community energy systems that will provide thermal energy to new and existing developments throughout the City Centre area.

### **Parking**

The Parking Authority Utility is a self-funded program that involves planning, managing and enforcing the City's on and off street parking assets, employing leading edge technologies, such as license plate recognition and pay stations that provide a user friendly interface, improved theft security and efficient enforcement.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2018 [in thousands of dollars]

## 20. SEGMENTED INFORMATION (CONTINUED)

	Police Services	Parks, Recreation and Culture	General Government	Roads & Traffic Safety	Water	Fire Services	Sewer
<b>REVENUES</b>							
Taxation, grants-in-lieu, assessments	\$ -	\$ -	\$ 669,240	\$ 29,682	\$ 6	\$ -	\$ 1,275
Collections for other authorities	-	-	(317,471)	-	-	-	-
Taxation revenue	-	-	351,769	29,682	6	-	1,275
Sales of goods and services	1,590	31,018	23,976	274	76,708	2,260	54,494
Development cost charges	-	-	68,353	-	-	-	-
Developer contributions	-	116	41,870	181,956	6,694	-	13,848
Investment income	-	15	22,000	-	351	-	200
Transfers from other governments	6,802	725	20,052	11,873	6,830	-	-
Other	52	3,248	47,268	116	1,122	21	528
	8,444	35,122	575,288	223,901	91,711	2,281	70,345
<b>EXPENSES</b>							
Salaries and benefits	26,016	62,696	40,068	6,520	-	58,124	-
RCMP contracted services	129,972	-	-	-	-	-	-
Consulting and professional services	1,037	5,607	4,405	1,385	760	339	374
Telephone and communications	420	287	1,017	39	12	166	24
Regional district utility charges	-	-	-	-	46,722	-	40,146
Utilities	708	4,222	44	4,318	705	361	2,066
Garbage collection and disposal	18	774	16	386	-	24	-
Maintenance and small equipment	80	7,733	5,759	221	449	1,117	125
Insurance and claims	-	-	2,998	-	-	-	2
Leases and rentals	825	1,402	504	1,667	465	-	814
Supplies and materials	369	9,332	3,302	3,554	1,459	2,549	1,405
Advertising and media	2	490	295	17	-	12	-
Grants and sponsorships	-	748	3,605	-	-	-	-
Contract payments	2	3,646	1,119	8,291	2,728	141	894
Other	1,058	2,846	2,863	1,599	503	1,485	1,047
Cost recoveries, net	(828)	57	(5,470)	1,961	9,726	(1,454)	4,284
Interest on debt	-	-	7,835	-	-	-	-
Other interests and fiscal services	23	405	1,292	-	(2)	-	(2)
Amortization expense	1,394	17,914	13,997	42,048	9,437	1,805	12,095
	161,096	118,159	83,649	72,006	72,964	64,669	63,274
<b>Excess (deficiency) of revenues over expenses</b>	(152,652)	(83,037)	491,639	151,895	18,747	(62,388)	7,071
Transfer from (to) operating funds	-	-	(97,608)	56,962	3,793	-	11,495
Transfer from (to) reserve funds	-	747	(60,693)	47,239	5,422	(1,297)	7,413
Transfer from (to) capital funds	-	(2,041)	46,071	(45,996)	(10,056)	-	(7,916)
Annual surplus (deficit)	\$ (152,652)	\$ (84,331)	\$ 379,409	\$ 210,100	\$ 17,906	\$ (63,685)	\$ 18,063

# NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

*For the year ended December 31, 2018 [in thousands of dollars]*

Solid Waste Management	Drainage	Planning and Development	Library Services	Engineering	Surrey City Energy	Parking	2018
\$ -	\$ 37,413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 737,616
-	-	-	-	-	-	-	(317,471)
-	37,413	-	-	-	-	-	420,145
41,776	-	5,027	285	7,375	1,705	3,793	250,281
-	-	-	-	-	-	-	68,353
-	18,809	-	6	-	257	-	263,556
12	55	-	-	-	-	-	22,633
-	4,458	-	982	-	-	-	51,722
149	127	25,669	426	2,768	19	1,028	82,541
41,937	60,862	30,696	1,699	10,143	1,981	4,821	1,159,231
-	-	21,843	14,359	41,610	489	663	272,388
-	-	-	-	-	-	-	129,972
635	1,959	1,331	117	826	171	63	19,009
9	20	91	29	245	5	53	2,417
-	-	-	-	-	-	-	86,868
26	7	552	384	1,390	577	3	15,363
21,707	4	12	11	145	-	-	23,097
18	20	3,256	261	982	24	100	20,145
260	-	-	-	47	-	-	3,307
552	1,329	22	46	2,060	-	82	9,768
1,744	933	1,793	541	5,777	3	43	32,804
29	2	26	1,235	15	-	-	2,123
-	-	10	-	-	-	-	4,363
1,510	2,025	47	5	1,425	34	614	22,481
75	1,431	898	799	966	11	12	15,593
3,821	7,067	(475)	348	(48,231)	(183)	(442)	(29,819)
2,658	-	-	-	-	-	-	10,493
-	-	83	6	1	93	132	2,031
2,103	20,265	35	2,016	6,303	175	1,062	130,649
35,147	35,062	29,524	20,157	13,561	1,399	2,385	773,052
6,790	25,800	1,172	(18,458)	(3,418)	582	2,436	386,179
(4,850)	(512)	-	18,232	-	13,990	(1,502)	-
(504)	6,019	(198)	100	(2,999)	(1,249)	-	-
49,749	(15,850)	83	88	45	(14,000)	(177)	-
\$ 51,185	\$ 15,457	\$ 1,057	\$ (38)	\$ (6,372)	\$ (677)	\$ 757	\$ 386,179

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2017 [in thousands of dollars]

## 20. SEGMENTED INFORMATION (CONTINUED)

	Police Services	Parks, Recreation and Culture	General Government	Roads & Traffic Safety	Water	Fire Services	Sewer
<b>REVENUES</b>							
Taxation, grants-in-lieu, assessments	\$ -	\$ -	\$ 630,695	\$ 25,843	\$ 129	\$ -	\$ 1,595
Collections for other authorities	-	-	(302,506)	-	-	-	-
Taxation revenue	-	-	328,189	25,843	129	-	1,595
Sales of goods and services	1,409	29,161	24,521	199	73,326	1,975	49,994
Development cost charges	-	-	104,963	-	-	-	-
Developer contributions	-	223	33,313	128,140	3,595	-	9,828
Investment income	-	16	16,718	-	427	-	303
Transfers from other governments	6,423	840	6,187	9,835	-	-	-
Other	44	2,777	30,422	108	1,035	71	480
	7,876	33,017	544,313	164,125	78,512	2,046	62,200
<b>EXPENSES</b>							
Salaries and benefits	24,587	58,406	38,032	5,256	-	56,459	-
RCMP contracted services	123,407	-	-	-	-	-	-
Consulting and professional services	1,061	5,250	4,096	1,736	906	67	530
Telephone and communications	439	275	989	42	12	156	22
Regional district utility charges	-	-	-	-	44,647	-	36,709
Utilities	485	4,273	35	4,310	598	375	2,027
Garbage collection and disposal	12	135	21	508	-	21	12
Maintenance and small equipment	82	7,262	4,899	132	372	1,001	704
Insurance and claims	-	10	3,148	3	-	13	1
Leases and rentals	894	1,114	480	1,720	476	2	877
Supplies and materials	610	8,802	2,937	5,347	1,537	1,961	1,386
Advertising and media	2	553	267	35	1	7	-
Grants and sponsorships	-	627	2,459	-	-	-	-
Contract payments	2	4,179	816	9,738	1,778	224	1,419
Other	850	2,508	2,951	882	481	863	903
Cost recoveries, net	(905)	(396)	(4,403)	7,111	8,330	(674)	4,155
Interest on debt	-	-	8,615	-	-	-	-
Other interests and fiscal services	20	370	136	-	-	-	2
Amortization expense	1,252	17,067	16,418	38,514	8,577	1,787	11,224
	152,798	110,435	81,896	75,334	67,715	62,262	59,971
<b>Excess (deficiency) of revenues over expenses</b>	(144,922)	(77,418)	462,417	88,791	10,797	(60,216)	2,229
Transfer from (to) operating funds	-	-	(71,189)	33,093	5,173	-	12,421
Transfer from (to) reserve funds	-	527	(61,479)	34,683	3,948	(1,297)	11,159
Transfer from (to) capital funds	-	(3,038)	90,560	(30,970)	(8,868)	-	(15,010)
Annual surplus (deficit)	\$ (144,922)	\$ (79,929)	\$ 420,309	\$ 125,597	\$ 11,050	\$ (61,513)	\$ 10,799

# NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

*For the year ended December 31, 2017 [in thousands of dollars]*

Solid Waste Management	Drainage	Planning and Development	Library Services	Engineering	Surrey City Energy	Parking	2017
\$ -	\$ 35,939	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 694,201
-	-	-	-	-	-	-	(302,506)
-	35,939	-	-	-	-	-	391,695
41,531	-	3,767	274	6,799	1,144	5,937	240,037
-	-	-	-	-	-	-	104,963
-	8,566	-	22	5	44	-	183,736
-	69	-	-	-	-	-	17,533
-	387	-	1,005	-	-	-	24,677
139	111	22,858	419	2,342	9	864	61,679
41,670	45,072	26,625	1,720	9,146	1,197	6,801	1,024,320
-	-	20,956	13,533	39,526	436	629	257,820
-	-	-	-	-	-	-	123,407
902	2,159	1,052	70	831	172	25	18,857
9	12	68	39	143	2	51	2,259
-	-	-	-	-	-	-	81,356
7	8	613	400	874	371	7	14,383
22,198	1	10	11	104	-	-	23,033
15	35	2,559	238	1,154	24	59	18,536
170	-	-	-	65	-	-	3,410
375	1,671	19	53	1,618	-	5	9,304
2,846	1,102	2,046	525	5,805	4	23	34,931
90	3	9	1,186	19	-	-	2,172
-	-	-	-	-	-	-	3,086
1,141	1,283	4	31	2,218	294	443	23,570
32	471	868	679	776	6	10	12,280
3,799	6,471	(1,057)	320	(47,139)	(263)	(283)	(24,934)
-	-	-	-	-	-	-	8,615
15	-	59	5	1	59	131	798
1,518	19,770	35	1,961	4,951	104	1,144	124,322
33,117	32,986	27,241	19,051	10,946	1,209	2,244	737,205
8,553	12,086	(616)	(17,331)	(1,800)	(12)	4,557	287,115
(4,742)	(1,810)	-	17,352	10,290	204	(792)	-
11,827	4,566	(204)	191	(3,058)	-	(863)	-
(11,815)	(10,432)	67	(7)	8	(10,235)	(260)	-
\$ 3,823	\$ 4,410	\$ (753)	\$ 205	\$ 5,440	\$ (10,043)	\$ 2,642	\$ 287,115

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2018  
[tabular amounts in thousands of dollars]

## 21. TRANSFERS FROM OTHER GOVERNMENTS

The Government transfers reported on the Consolidated Statement of Operations are comprised of the following:

	2018	2017
<b>Revenue</b>		
<b>BC Provincial government grants:</b>		
Roads	\$ 371	\$ 141
Traffic fines revenue sharing	6,419	6,052
Casino revenue sharing	4,301	4,075
Library operating	960	973
Climate Action Revenue Incentive Program	753	638
Sewer replacement	1,770	333
Child care and seniors	405	243
Victim services	200	169
Arts	77	175
BC One Card	22	32
<b>Subtotal BC Provincial government grants</b>	<b>15,278</b>	<b>12,831</b>
<b>Federal government grants:</b>		
Infrastructure Canada	13,473	-
Roads	378	2,900
Parks development	175	348
Keep of prisoners	183	203
Summer students	11	17
Child care	57	57
<b>Subtotal Federal government grants</b>	<b>14,277</b>	<b>3,525</b>
<b>TransLink:</b>		
Arterial widening and intersection improvements	734	1,431
Arterial paving	1,793	-
Arterial bridges	15,084	2,175
Traffic signals, signs and markings	-	1,002
Bicycle street network and other transit projects	3,030	2,239
<b>Subtotal TransLink grants</b>	<b>20,641</b>	<b>6,847</b>
<b>UBCM Community Works Fund:</b>	<b>1,526</b>	<b>1,474</b>
<b>Total transfers from other government revenues</b>	<b>\$ 51,722</b>	<b>\$ 24,677</b>

*For the year ended December 31, 2018  
[tabular amounts in thousands of dollars]*

## 22. BUDGET DATA

The budget data presented in these consolidated financial statements was included in the City of Surrey 2018 – 2022 Consolidated Financial Plan and was adopted through Bylaw #19402 on December 18, 2017. The following table reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget Amount
Approved consolidated budgeted revenues	\$ 1,098,805
<b>Total Revenues:</b>	<b>1,098,805</b>
Approved consolidated budgeted expenditures	1,470,333
Transfers between funds	(371,528)
	1,098,805
<b>Less:</b>	
Capital expenditures	(666,077)
Municipal debt principal repayments	(15,893)
<b>Add:</b>	
Transfers between funds	371,528
<b>Total Expenses:</b>	<b>788,363</b>
<b>Annual surplus per statement of operations</b>	<b>\$ 310,442</b>

## 23. COMPARATIVE FIGURES

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

**SCHEDULE 1 TANGIBLE  
CAPITAL ASSETS** CITY OF SURREY

For the year ended December 31, 2018  
[in thousands of dollars]

	Land and land improvements	Land under road	Buildings and building improvements	Infrastructure	Machinery and equipment	Assets under construction	Balance at December 31, 2018
<b>COST</b>							
Opening Balance	\$ 1,902,947	\$ 2,922,967	\$ 622,931	\$ 4,578,532	\$ 272,962	\$ 355,444	\$ 10,655,783
Additions	67,273	156,950	62,955	170,233	21,235	48,814	527,460
Disposals	(3,349)	-	-	(10,442)	(9,530)	(43,792)	(67,113)
Ending Balance	1,966,871	3,079,917	685,886	4,738,323	284,667	360,466	11,116,130
<b>ACCUMULATED AMORTIZATION</b>							
Opening Balance	83,198	-	231,359	1,565,500	139,917	-	2,019,974
Amortization	4,842	-	20,075	84,682	21,050	-	130,649
Accum. Amort. on Disposals	(92)	-	-	(7,576)	(9,425)	-	(17,093)
Ending Balance	87,948	-	251,434	1,642,606	151,542	-	2,133,530
<b>NET BOOK VALUE</b>	<b>\$ 1,878,923</b>	<b>\$ 3,079,917</b>	<b>\$ 434,452</b>	<b>\$ 3,095,717</b>	<b>\$ 133,125</b>	<b>\$ 360,466</b>	<b>\$ 8,982,600</b>

	Land and land improvements	Land under road	Buildings and building improvements	Infrastructure	Machinery and equipment	Assets under construction	Balance at December 31, 2017
<b>COST</b>							
Opening Balance	\$ 1,811,817	\$ 2,807,611	\$ 594,994	\$ 4,481,723	\$ 258,766	\$ 275,066	\$ 10,229,977
Additions	99,817	115,356	36,101	108,204	24,662	80,378	464,518
Disposals	(8,687)	-	(8,164)	(11,395)	(10,466)	-	(38,712)
Ending Balance	1,902,947	2,922,967	622,931	4,578,532	272,962	355,444	10,655,783
<b>ACCUMULATED AMORTIZATION</b>							
Opening Balance	79,400	-	213,453	1,496,023	128,138	-	1,917,014
Amortization	4,450	-	18,851	78,834	22,187	-	124,322
Accum. Amort. on Disposals	(652)	-	(945)	(9,357)	(10,408)	-	(21,362)
Ending Balance	83,198	-	231,359	1,565,500	139,917	-	2,019,974
<b>NET BOOK VALUE</b>	<b>\$ 1,819,749</b>	<b>\$ 2,922,967</b>	<b>\$ 391,572</b>	<b>\$ 3,013,032</b>	<b>\$ 133,045</b>	<b>\$ 355,444</b>	<b>\$ 8,635,809</b>

CITY OF SURREY  
**SUPPLEMENTARY  
FINANCIAL INFORMATION**

**SCHEDULE 2 UNAUDITED STATEMENT OF  
FINANCIAL POSITION - BY FUND** CITY OF SURREY

As at December 31, 2018, with comparative figures for 2017  
[in thousands of dollars]

	OPERATING FUNDS								
	General	Surrey City Energy	Parking	Roads and Traffic Safety	Solid Waste	Water	Sewer	Drainage	Library Services
<b>FINANCIAL ASSETS</b>									
Cash	\$ 226,203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable	93,778	-	-	-	-	-	-	-	-
Investments	746,589	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	5,978	78,818	45,749	12,531	2,218
	1,066,570	-	-	-	5,978	78,818	45,749	12,531	2,218
<b>LIABILITIES</b>									
Accounts payable and accrued liabilities	205,829	-	-	-	-	-	-	-	2,227
Deposits and prepayments	312,840	-	10	-	-	1,364	1,214	-	-
Due to other funds	403,593	35,459	7,477	11,906	-	-	-	-	-
Deferred revenue	39,909	-	-	-	-	-	-	-	80
Deferred development cost charges	-	-	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-	-	-
	962,171	35,459	7,487	11,906	-	1,364	1,214	-	2,307
Net Financial Assets (Debt)	104,399	(35,459)	(7,487)	(11,906)	5,978	77,454	44,535	12,531	(89)
<b>NON-FINANCIAL ASSETS</b>									
Tangible capital assets	-	-	-	-	-	-	-	-	-
Inventories of supplies	384	-	-	-	-	335	41	-	-
Prepaid expenses	3,990	-	-	-	-	-	-	-	120
	4,374	-	-	-	-	335	41	-	120
Accumulated Surplus (Deficit)	\$ 108,773	\$ (35,459)	\$ (7,487)	\$ (11,906)	\$ 5,978	\$ 77,789	\$ 44,576	\$ 12,531	\$ 31

CAPITAL FUNDS		OTHER ENTITIES			CONSOLIDATED		
General and Utilities	Library Services	SCDC	Other Entities	Reserve Funds	Adjustments	2018	2017
\$ -	\$ -	\$ 1,606	\$ 263	\$ -	\$ (15)	\$ 228,057	\$ 77,809
701	-	4,167	328	69,235	(11,562)	156,647	142,276
-	-	7,283	6,517	-	(33,534)	726,855	808,196
13,541	-	-	-	314,400	(473,235)	-	-
14,242	-	13,056	7,108	383,635	(518,346)	1,111,559	1,028,281
-	-	12,922	975	-	(40,825)	181,128	169,124
-	-	547	18	683	(14)	316,662	277,648
-	-	-	-	19,034	(477,469)	-	-
-	-	4,301	-	-	-	44,290	36,957
-	-	-	-	277,681	-	277,681	254,294
216,455	-	12,569	-	-	-	229,024	267,219
216,455	-	30,339	993	297,398	(518,308)	1,048,785	1,005,242
(202,213)	-	(17,283)	6,115	86,237	(38)	62,774	23,039
8,945,360	5,388	80,345	40	-	(48,533)	8,982,600	8,635,809
-	-	-	-	-	-	760	929
-	-	80	24	-	(17)	4,197	4,375
8,945,360	5,388	80,425	64	-	(48,550)	8,987,557	8,641,113
\$ 8,743,147	\$ 5,388	\$ 63,142	\$ 6,179	\$ 86,237	\$ (48,588)	\$ 9,050,331	\$ 8,664,152

**SCHEDULE 3 UNAUDITED STATEMENT OF OPERATIONS - BY FUND** CITY OF SURREY

For the year ended December 31, 2018, with comparative figures for 2017  
[in thousands of dollars]

	OPERATING FUNDS								
	General	Surrey City Energy	Parking	Roads and Traffic Safety	Solid Waste	Water	Sewer	Drainage	Library Services
<b>REVENUES</b>									
Taxation revenue	\$ 351,769	\$ -	\$ -	\$ 29,682	\$ -	\$ 6	\$ 1,275	\$ 37,413	\$ -
Sales of goods and services	71,882	1,705	3,793	274	41,776	76,708	54,494	-	285
Development cost charges	-	-	-	-	-	-	-	-	-
Developer contributions	124	175	-	787	-	1	-	293	-
Investment income	24,562	-	-	-	12	351	200	55	-
Transfers from other governments	27,579	-	-	193	-	-	-	-	982
Other	53,217	19	1,027	116	149	1,122	528	127	426
	529,133	1,899	4,820	31,052	41,937	78,188	56,497	37,888	1,693
<b>EXPENSES</b>									
Police services	159,702	-	-	-	-	-	-	-	-
Parks, recreation and culture	100,192	-	-	-	-	-	-	-	-
General government	82,297	-	-	-	-	-	-	-	-
Roads and traffic safety	-	-	-	28,810	-	-	-	-	-
Water	-	-	-	-	-	63,136	-	-	-
Fire services	62,864	-	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	51,001	-	-
Solid waste	-	-	-	-	33,044	-	-	-	-
Drainage	-	-	-	-	-	-	-	13,649	-
Planning and development	29,489	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	18,142
Engineering	7,259	-	-	-	-	-	-	-	-
Surrey city energy	-	1,224	-	-	-	-	-	-	-
Parking	-	-	1,323	-	-	-	-	-	-
	441,803	1,224	1,323	28,810	33,044	63,136	51,001	13,649	18,142
<b>Excess (Deficiency) of Revenues over Exp.</b>	87,330	675	3,497	2,242	8,893	15,052	5,496	24,239	(16,449)
Transfer from (to) operating funds	(14,297)	(145)	(1,672)	18,675	(4,849)	(5,140)	3,288	(12,340)	16,480
Transfer from (to) reserve funds	(29,162)	(1,249)	-	(800)	(504)	(152)	187	297	-
Transfer from (to) capital funds	(13,067)	(14,000)	(171)	(34,586)	(181)	(8,933)	(8,208)	(11,827)	-
<b>ANNUAL SURPLUS (DEFICIT)</b>	30,804	(14,719)	1,654	(14,469)	3,359	827	763	369	31
Accumulated Surplus (Deficit), beginning of year	77,969	(20,740)	(9,141)	2,563	2,619	76,962	43,813	12,162	-
Accumulated Surplus (Deficit), end of year	\$ 108,773	\$ (35,459)	\$ (7,487)	\$ (11,906)	\$ 5,978	\$ 77,789	\$ 44,576	\$ 12,531	\$ 31

CAPITAL FUNDS		OTHER ENTITIES			CONSOLIDATED		
General and Utilities	Library Services	SCDC	Other Entities	Reserve Funds	Adjustments	2018	2017
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420,145	\$ 391,695
-	-	46	6	61	(749)	250,281	240,037
-	-	-	-	46,915	21,438	68,353	104,963
245,427	6	-	-	16,743	-	263,556	183,736
1,193	-	148	283	523	(4,694)	22,633	17,533
22,968	-	-	-	-	-	51,722	24,677
89	-	9,831	830	21,929	(6,869)	82,541	61,679
269,677	6	10,025	1,119	86,171	9,126	1,159,231	1,024,320
1,394	-	-	-	-	-	161,096	152,798
18,995	-	-	-	-	(1,028)	118,159	110,435
(4,252)	-	13,738	2,624	-	(10,758)	83,649	81,896
43,196	-	-	-	-	-	72,006	75,334
9,828	-	-	-	-	-	72,964	67,715
1,805	-	-	-	-	-	64,669	62,262
12,273	-	-	-	-	-	63,274	59,971
2,103	-	-	-	-	-	35,147	33,117
21,413	-	-	-	-	-	35,062	32,986
35	-	-	-	-	-	29,524	27,241
-	2,015	-	-	-	-	20,157	19,051
5,742	-	-	-	-	560	13,561	11,050
175	-	-	-	-	-	1,399	1,105
1,062	-	-	-	-	-	2,385	2,244
113,769	2,015	13,738	2,624	-	(11,226)	773,052	737,205
155,908	(2,009)	(3,713)	(1,505)	86,171	20,352	386,179	287,115
82,526	1,756	-	-	31,384	6,700	122,366	94,044
156,124	100	-	-	-	-	124,841	131,024
(97)	88	6,700	-	(156,225)	(6,700)	(247,207)	(225,068)
394,461	(65)	2,987	(1,505)	(38,670)	20,352	386,179	287,115
8,348,686	5,453	60,155	7,684	124,907	(68,940)	8,664,152	8,377,037
\$ 8,743,147	\$ 5,388	\$ 63,142	\$ 6,179	\$ 86,237	\$ (48,588)	\$ 9,050,331	\$ 8,664,152

**SCHEDULE 4 UNAUDITED  
RESERVE FUNDS** CITY OF SURREY

As at December 31, 2018, [in thousands of dollars]

	* Capital Legacy	** Municipal Land	Equipment and Building Replacement	Neighborhood Concept Plans	Park Land Acquisition
Balance, beginning of year	\$ 11,926	\$ -	\$ 28,892	\$ 19,264	\$ 21,317
DCC's levied for the year	-	-	-	-	-
Investment income	54	8	161	107	118
Other revenue	-	21,815	174	4,417	12,327
Other Contributions/(Deductions)	-	-	-	-	-
	54	21,823	335	4,524	12,445
Transfers (to) / from					
Operating funds	17,487	2,125	11,506	(189)	-
Capital funds	(43,843)	(28,606)	(14,889)	(5,589)	(16,382)
Internal Borrowing	14,376	4,658	869	439	947
	(11,980)	(21,823)	(2,514)	(5,339)	(15,435)
Balance, end of year	\$ -	\$ -	\$ 26,713	\$ 18,449	\$ 18,327

**ADDITIONAL INFORMATION:**

**\* Capital Legacy Reserve Fund (created by Bylaw in 1999):**

The City borrows from this Fund to finance capital projects. Principal and interest repayment schedules are based upon reasonable business case plans approved by City Council. The debt costs are provided for annually within the operating budget of each capital project.

Capital Legacy Fund Prior to Borrowing	\$ 47,329
Internal Borrowing (to) / from other reserves	14,376
Principal Repayable, North Surrey Arena Replacement Loan	(20,785) ****
Principal Repayable, East Clayton Hub Facility Loan	(12,916) ****
Principal Repayable, Surrey Museum Expansion Loan	(9,576) ****
Principal Repayable, Newton Fitness Facility Loan	(8,238) ****
Principal Repayable, Other Facilities, Parks and Culture Loans	(5,440) ****
Principal Repayable, Fleetwood Recreation & Library Envelope Loan	(2,013) ****
Principal Repayable, Grandview Heights Pool Loan	(1,730) ****
Principal Repayable, Hawthorne Rotary Park Improvements Loan	(886) ****
Principal Repayable, Cloverdale Library Renovations Loan	(121) ****
Funds on Hand for Financing Projects	\$ -

**\*\*\* Local Improvement Financing Reserve Fund:**

The City borrows from this Fund to finance local improvement projects. The property owners' share, repayable with interest over 10 years, is levied against the benefiting properties. The City's share, repayable with interest over 10 years, is provided for annually within General Operating Fund debt costs.

Funds on Hand For Financing Projects	\$ 6,893
Internal Borrowing (to) / from other reserves	(3,076)
Receivable From Property Owners	10,122
Equity, December 31, 2018	\$ 13,939

	<b>*** Local Improvement Financing</b>	<b>Environmental Stewardship</b>	<b>Parking Space</b>	<b>Water Claims</b>	<b>Affordable Housing</b>	<b>Reserves Subtotal</b>	<b>Deferred Development Charges</b>
\$	13,443	\$ 5,397	\$ 2,121	\$ 1,090	\$ 19	\$ 103,469	\$ 254,294
	-	-	-	-	-	-	90,979
	27	30	12	6	-	523	761
	-	-	-	-	-	38,733	-
	-	-	-	-	-	-	-
	27	30	12	6	-	39,256	91,740
	397	58	-	-	-	31,384	-
	-	-	(1)	-	-	(109,310)	(68,353)
	72	44	22	11	-	21,438	-
	469	102	21	11	-	(56,488)	(68,353)
\$	13,939	\$ 5,529	\$ 2,154	\$ 1,107	\$ 19	\$ 86,237	\$ 277,681

**\*\* Municipal Land Reserve Fund:**

The City borrows from this Fund to finance specified projects. Principal and interest repayment schedules are based upon reasonable business case plans approved by City Council.

Municipal Land Fund Prior to Borrowing	\$ 39,002
Internal Borrowing (to) / from other reserves	4,658
Principal Repayable, Green Timbers	(16,489) ****
Principal Repayable, City Works Yard Expansion Land Loan	(11,348) ****
Principal Repayable, Other Land Loans	(8,933) ****
Principal Repayable, City Centre Social Lands Loan	(3,064) ****
Principal Repayable, Social Housing Loan	(1,506) ****
Principal Repayable, City Parkway	(1,204) ****
Principal Repayable, University Drive	(1,062) ****
Principal Repayable, Bridgeview Ind. Land Loan	(54) ****
Funds on Hand for Financing Projects	\$ -

**\*\*\*\* Total Outstanding Internal Borrowings to fund capital program:**

Capital Legacy Reserve Fund Principal Repayable Loans	(61,705)
Municipal Land Reserve Fund Principal Repayable Loans	(43,660)
Total Internal Borrowings	\$ (105,365)



**SURREY PUBLIC LIBRARY**

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## Independent Auditor's Report

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To the Board of Directors of the Surrey Public Library

### Opinion

We have audited the financial statements of Surrey Public Library ("SPL"), which comprise the Statement of financial position as at December 31, 2018, and the Statements of Operations, Changes in Net Financial Assets, and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2018, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally-accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of SPL in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

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

Those charged with governance are responsible for overseeing SPL's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally-accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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 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 SPL'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 SPL's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause SPL to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Unaudited Information**

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the schedules 1 - 2 of the Surrey Public Library's financial statements.

*BDO Canada LLP*

Chartered Professional Accountants

Vancouver, British Columbia

April 11, 2019

# STATEMENT OF FINANCIAL POSITION **SURREY PUBLIC LIBRARY**

As at December 31, 2018, with comparative figures for 2017

	2018	2017
<b>FINANCIAL ASSETS</b>		
Due from the City of Surrey <i>(Note 2)</i>	\$ 2,217,636	\$ 2,109,550
	<b>2,217,636</b>	<b>2,109,550</b>
<b>LIABILITIES</b>		
Employee future benefits <i>(Note 3)</i>	2,227,500	2,151,405
Deferred revenue <i>(Note 4)</i>	80,414	42,940
	<b>2,307,914</b>	<b>2,194,345</b>
<b>NET DEBT</b>	<b>(90,278)</b>	<b>(84,795)</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets <i>(Note 5)</i>	5,387,966	5,452,898
Prepaid expenses	120,177	84,744
	<b>5,508,143</b>	<b>5,537,642</b>
<b>ACCUMULATED SURPLUS</b> <i>(Note 7)</i>	<b>\$ 5,417,865</b>	<b>\$ 5,452,847</b>



Surinder Bhogal  
Chief Librarian



Karen Reid Sidhu  
Chairperson

# STATEMENT OF SURREY PUBLIC LIBRARY OPERATIONS

*For the year ended December 31, 2018, with comparative figures for 2017*

	2018 Budget	<b>2018</b>	2017
	<i>(Note 9)</i>		
<b>REVENUES</b>			
City of Surrey grant	\$ 18,587,000	<b>\$ 18,321,710</b>	\$ 17,354,950
Provincial and federal grants <i>(Note 6)</i>	1,011,000	<b>982,447</b>	1,004,729
Neighbourhood community plan	-	<b>100,000</b>	191,300
Fines and fees	515,045	<b>626,543</b>	601,952
Other	46,955	<b>93,073</b>	113,314
	20,160,000	<b>20,123,773</b>	19,266,245
<b>EXPENSES</b>			
Salaries and benefits	14,597,000	<b>14,358,595</b>	13,532,634
Site operations	1,769,594	<b>1,829,316</b>	1,734,880
Library materials collection	762,773	<b>1,082,291</b>	1,040,067
Supplies and materials	330,763	<b>307,601</b>	301,412
Inter-library services	140,000	<b>132,568</b>	129,182
Professional services	229,000	<b>235,893</b>	186,056
Other	230,870	<b>196,934</b>	176,991
Amortization	2,401,000	<b>2,015,557</b>	1,960,601
	20,461,000	<b>20,158,755</b>	19,061,823
<b>ANNUAL SURPLUS (DEFICIT)</b>	\$ (301,000)	<b>\$ (34,982)</b>	\$ 204,422
Accumulated Surplus, beginning of year	5,452,847	<b>5,452,847</b>	5,248,425
Accumulated Surplus, end of year <i>(Note 7)</i>	\$ 5,151,847	<b>\$ 5,417,865</b>	\$ 5,452,847

# STATEMENT OF CHANGES IN NET DEBT SURREY PUBLIC LIBRARY

As at December 31, 2018, with comparative figures for 2017

	2018 Budget	2018	2017
		(Note 9)	
<b>ANNUAL SURPLUS (DEFICIT)</b>	\$ (301,000)	\$ (34,982)	\$ 204,422
Acquisition of tangible capital assets	(2,100,000)	(1,950,626)	(2,113,609)
Amortization of tangible capital assets	2,401,000	2,015,558	1,960,601
	-	29,950	51,414
Acquisition of prepaid expenses	-	(120,177)	(84,744)
Use of prepaid expenses	-	84,744	34,799
	-	(35,433)	(49,945)
<b>CHANGE IN NET DEBT</b>	\$ -	\$ (5,483)	\$ 1,469
Net Debt, beginning of year	(84,795)	(84,795)	(86,264)
Net Debt, end of year	\$ (84,795)	\$ (90,278)	\$ (84,795)

To be read in conjunction with the Notes and Schedules to the Financial Statements

# STATEMENT OF SURREY PUBLIC LIBRARY CASH FLOWS

For the year ended December 31, 2018, with comparative figures for 2017

	2018	2017
<b>CASH PROVIDED BY (USED IN):</b>		
<b>OPERATIONAL ACTIVITY</b>		
Annual Surplus (Deficit)	\$ (34,982)	\$ 204,422
Items not involving cash		
Amortization expense	2,015,558	1,960,601
Employee future benefits expense <i>(Note 3)</i>	134,195	115,312
Change in non-cash assets and liabilities		
Increase in prepaid expenses	(35,433)	(49,945)
Increase (Decrease) in deferred revenue	37,474	(16,003)
Increase in Due from the City of Surrey	(108,086)	(56,778)
Employee future benefits <i>(Note 3)</i>	(58,100)	(44,000)
Net change in cash from operating activities	1,950,626	2,113,609
<b>CAPITAL ACTIVITY</b>		
Cash used to acquire tangible capital assets	(1,950,626)	(2,113,609)
Net change in cash from capital activity	(1,950,626)	(2,113,609)
<b>Net change in cash</b>	<b>\$ -</b>	<b>\$ -</b>
Cash, beginning of year	-	-
Cash, end of year	\$ -	\$ -

*For the year ended December 31, 2018*

The Surrey Public Library ("Library"), which is funded and supported primarily by the City of Surrey, was established in 1983 pursuant to the Library Act of British Columbia (Part 2) as a Municipal Public Library. The Library Board, on behalf of the residents and taxpayers of the City of Surrey ("City"), oversees the management and operation of the Surrey Public Library and further serves as a policy making body for the organization. The Library Board is appointed by the City.

The Library is economically dependent on the City to provide certain services on behalf of the Library and to provide sufficient operating grants to cover any expenses incurred directly by the Library.

## **1. SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Surrey Public Library are prepared by management in accordance with Canadian generally accepted accounting principles as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. These financial statements are included in the Consolidated Financial Statements of the City of Surrey. The significant accounting policies are as follows:

### **a) Basis of accounting**

The Library follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

### **b) Budget information**

The budget data presented in these Financial Statements was included in the City of Surrey's 2018 – 2022 Consolidated Financial Plan and was adopted through Bylaw #19402 on December 18, 2017.

### **c) Non-financial assets**

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

#### **i) Tangible capital assets**

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

Books and publications	5 years
Machinery and equipment	10 years

Amortization commences when the asset is put into use.

The cost of electronic resources, including books, magazines and other periodicals are expensed when acquired as they are generally licensed on an annual basis.

Land and buildings acquired for Library purposes and funded by the City are recorded in the City's financial statements and are not included in these financial statements. The Library uses the land and buildings at no charge.

Contributed tangible capital assets received are recorded at their fair value at the date of receipt and recorded as revenue.

## **1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **d) Employee future benefits**

The Library and its employees make contributions to the Municipal Pension Plan, a defined benefit multi-employer plan. These contributions are expensed as incurred.

Sick leave and post-employment benefits also accrue to the Surrey Public Library's employees. The costs of these benefits are actuarially determined based on service and best estimates of retirement ages and expected future salary and wage increases. The liabilities under these benefit plans are accrued based on projected benefits as the employees render services necessary to earn the future benefits.

### **e) Revenue recognition**

i) 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. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

ii) The library recognizes fines and fees as revenue upon receipt.

### **f) Use of estimates**

The preparation of 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. Significant areas requiring the use of management estimates relate to the determination of accrued employee future benefits and useful lives of tangible capital assets.

Actual results could differ from these estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

### **g) Functional reporting**

The operations of the Surrey Public Library are comprised of a single function. As a result, the expenses of the Library are presented by object in the statement of operations.

## **2. DUE FROM THE CITY OF SURREY**

All cash transactions of the Surrey Public Library are handled by the City of Surrey, including payroll and accounts payable processing. The amount shown as due from City of Surrey represents the net cash balance held by the City of Surrey owed to the Surrey Public Library. No interest is earned or paid on the balance shown as due from City of Surrey.

During the year, certain employees of the City of Surrey performed administrative services for the Library, including legal, human resources, payroll and financial services. The Library was not charged by the City of Surrey for these services for the year ended December 31, 2018 (2017 – nil). Printing, marketing, risk management and information technology services along with facility and grounds maintenance costs related to the Library of \$382,935 (2017 - \$367,487) were charged from the City of Surrey and are shown as expenses in the financial statements.

For the year ended December 31, 2018

### 3. EMPLOYEE FUTURE BENEFITS

The Surrey Public Library provides certain post-employment and sick leave benefits to its employees. These benefits include accumulated non-vested sick leave, post-employment service pay and post-employment top-ups for dental, life insurance and accidental death and dismemberment insurance.

An actuarial valuation for these benefits was performed to determine the Library's accrued benefit obligation as at December 31, 2018. The difference between the actuarially determined accrued benefit obligation of \$1,579,900 and the accrued benefit liability of \$2,227,500 as at December 31, 2018 is an unamortized actuarial gain of \$647,600. The actuarial gain is amortized over a period equal to the employees' average remaining service lifetime.

	2018	2017
<b>Accrued benefit obligation</b>		
Balance at beginning of year	\$ 1,583,100	\$ 1,566,700
Interest cost	49,100	51,300
Current service cost	105,500	107,600
Actuarial gain	(99,700)	(98,500)
Benefits paid	(58,100)	(44,000)
Accrued benefit obligation, end of year	\$ 1,579,900	\$ 1,583,100

#### Reconciliation of accrued benefit obligation to accrued benefit liability:

	2018	2017
Accrued benefit obligation, end of year	\$ 1,579,900	\$ 1,583,100
Unamortized actuarial gain	647,600	568,305
Accrued benefit liability, end of year	\$ 2,227,500	\$ 2,151,405

The total expenses recorded in the financial statements in respect of obligations under these plans amounts to \$134,195 (2017 - \$115,312).

#### Actuarial assumptions used to determine the Library's accrued benefit obligation are as follows:

	2018	2017
Discount rate	3.20%	3.00%
Expected future inflation rate	1.80%	1.80%
Expected wage and salary inflation	1.80%	1.80%
Expected wage and salary range increases	0.50%	0.50%
Expected average remaining service life (years)	11.00	11.00

*For the year ended December 31, 2018*

#### 4. DEFERRED REVENUE

	<b>2018</b>	2017
Balance, beginning of year	<b>\$ 42,940</b>	\$ 58,943
Amounts received for grants, sponsorships and other	<b>129,349</b>	97,176
Amounts recognized as Provincial and Federal grants revenue	<b>(91,875)</b>	(113,179)
Balance, end of year	<b>\$ 80,414</b>	\$ 42,940

#### 5. TANGIBLE CAPITAL ASSETS

Cost	Balance at December 31, 2017	Additions	Disposals / Write-downs/ Allocations	<b>Balance at December 31, 2018</b>
Books and publications	\$ 8,823,239	\$ 1,801,051	\$ 1,788,145	<b>\$ 8,836,145</b>
Machinery and equipment	2,233,157	149,575	19,746	<b>2,362,986</b>
Total	\$ 11,056,396	\$ 1,950,626	\$ 1,807,891	<b>\$ 11,199,131</b>

Accumulated Amortization	Balance at December 31, 2017	Amortization	Accumulated Amortization on Disposals	<b>Balance at December 31, 2018</b>
Books and publications	\$ 4,365,003	\$ 1,765,939	\$ 1,788,145	<b>\$ 4,342,797</b>
Machinery and equipment	1,238,495	249,619	19,746	<b>1,468,368</b>
Total	\$ 5,603,498	\$ 2,015,558	\$ 1,807,891	<b>\$ 5,811,165</b>

Net Book Value	Balance at December 31, 2017	<b>Balance at December 31, 2018</b>
Books and publications	\$ 4,458,236	<b>\$ 4,493,348</b>
Machinery and equipment	994,662	<b>894,618</b>
Total	\$ 5,452,898	<b>\$ 5,387,966</b>

For the year ended December 31, 2018

## 6. PROVINCIAL AND FEDERAL GRANTS

The grant revenue reported on the Statement of Operations includes:

	2018	2017
<b>Provincial grants:</b>		
Operating	\$ 922,052	\$ 936,533
BC One Card	22,090	30,390
Resource Sharing	28,689	28,689
Literacy and Equity	9,616	9,117
<b>Total revenues</b>	<b>\$ 982,447</b>	<b>\$ 1,004,729</b>

## 7. ACCUMULATED SURPLUS

	2018	2017
Tangible Capital Assets	\$ 5,387,966	\$ 5,452,898
Appropriated for Materials on Order	354,086	324,136
Unappropriated Surplus	173,338	173,338
Unfunded Employee Future Benefits	(497,525)	(497,525)
<b>Total surplus</b>	<b>\$ 5,417,865</b>	<b>\$ 5,452,847</b>

*For the year ended December 31, 2018*

## **8. PENSION PLAN**

The Library and its employees contribute to the 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 benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2018, the Plan has about 197,000 active members and approximately 95,000 retired members. Active members include approximately 39,000 contributors from local governments.

The most recent valuation for the Plan as at December 31, 2015 indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2018 with results available in 2019.

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 the individual employers participating in the Plan.

The Library paid \$967,000 (2017 - \$905,000) for employer contributions while employees contributed \$863,000 (2017 - \$815,000) to the Plan in fiscal 2018.

## **9. BUDGET FIGURES**

The budget data presented in these financial statements is based on the 2018-2022 Financial Plan of the City of Surrey. A reconciliation of budgeted results to reported results is as follows:

	2018 Budget
Budgeted operating surplus as approved	\$ -
Less: Amortization	(2,401,000)
Add: Budgeted acquisitions of tangible capital assets	2,100,000
Budgeted deficit as presented	\$ 301,000

**SURREY PUBLIC LIBRARY**  
**SUPPLEMENTARY**  
**FINANCIAL INFORMATION**

**SCHEDULE 1 UNAUDITED STATEMENT OF FINANCIAL POSITION - BY FUND SURREY PUBLIC LIBRARY**

*As at December 31, 2018, with comparative figures for 2017*

	Operating Fund	Capital Fund	2018	2017
<b>FINANCIAL ASSETS</b>				
Due from the City of Surrey	\$ 2,217,636	\$ -	\$ 2,217,636	\$ 2,109,550
	2,217,636	-	2,217,636	2,109,550
<b>LIABILITIES</b>				
Employee future benefits	2,227,500	-	2,227,500	2,151,405
Deferred revenue	80,414	-	80,414	42,940
	2,307,914	-	2,307,914	2,194,345
Net Debt	(90,278)	-	(90,278)	(84,795)
<b>NON-FINANCIAL ASSETS</b>				
Tangible capital assets	-	5,387,966	5,387,966	5,452,898
Prepaid expenses	120,177	-	120,177	84,744
	120,177	5,387,966	5,508,143	5,537,642
<b>ANNUAL SURPLUS</b>	\$ 29,899	\$ 5,387,966	\$ 5,417,865	\$ 5,452,847

## SCHEDULE 2 UNAUDITED STATEMENT OF OPERATIONS - BY FUND SURREY PUBLIC LIBRARY

For the year ended December 31, 2018, with comparative figures for 2017

	Operating Fund	Capital Fund	2018	2017
<b>REVENUES</b>				
City of Surrey operating grant	\$ 16,477,389	\$ -	\$ 16,477,389	\$ 15,454,894
City of Surrey capital grant	-	1,844,321	1,844,321	1,900,056
Provincial and federal grants	982,447	-	982,447	1,004,729
Neighbourhood community plan	-	100,000	100,000	191,300
Fines and fees	626,543	-	626,543	601,952
Other	86,769	6,304	93,073	113,314
	18,173,148	1,950,625	20,123,773	19,266,245
<b>EXPENSES</b>				
Salaries and benefits	14,358,595	-	14,358,595	13,532,634
Site operations	1,829,316	-	1,829,316	1,734,880
Library materials collection	1,082,291	-	1,082,291	1,040,067
Supplies and materials	307,601	-	307,601	301,412
Inter-library services	132,568	-	132,568	129,182
Professional services	235,893	-	235,893	186,056
Other	196,934	-	196,934	176,991
Amortization	-	2,015,557	2,015,557	1,960,601
	18,143,198	2,015,557	20,158,755	19,061,823
<b>ANNUAL SURPLUS (DEFICIT)</b>	\$ 29,950	\$ (64,932)	\$ (34,982)	\$ 204,422
Accumulated Surplus, beginning of year	(51)	5,452,898	5,452,847	5,248,425
Accumulated Surplus, end of year	\$ 29,899	\$ 5,387,966	\$ 5,417,865	\$ 5,452,847

## **PERMISSIVE EXEMPTIONS**

# STATEMENT OF 2018 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
			Total Exemption \$ 1,898,177
LOT 1 SECTION 14 RANGE 1 PLAN LMP19036 NWD SEC 224(2)(A).	16321 108 AVE	Bethesda Christian Association	2,036
LOT 1 SECTION 16 PLAN BCP12182 NWD	15421 110 AVE	Christian & Missionary Alliance (Canadian Pacific District)	1,063
LOT 152 SECTION 18 RANGE 1 PLAN NWP62582 NWD	14625 108 AVE	Connecting Community Church	2,077
LOT 1 BLOCK 9 SECTION 18 RANGE 1 PLAN NWP1701 NWD PART SE 1/4, SEC 220(1)(H)MA.	14618 110 AVE	Trustees of Surrey Grace Community Church	1,331
LOT 2 BLOCK 9 SECTION 18 RANGE 1 PLAN NWP1701 NWD PART SE 1/4, SEC 220(1)(H)MA.	14624 110 AVE	Trustees of Surrey Grace Community Church	1,728
LOT 16 BLOCK 5N SECTION 18 RANGE 1W PLAN NWP15179 NWD EXCEPT PLAN PART ROAD PLAN BCP11170.	14589 108 AVE	Fraser Region Aboriginal Friendship Centre Association	1,715
LOT 1 SECTION 19 RANGE 1 PLAN NWP9920 NWD EXCEPT PLAN N25', SEC 220(1)(H)MA.	10553 148 ST	The Anglican Parish of the Church of the Epiphany	2,473
LOT 1 SECTION 19 RANGE 1 PLAN LMP28609 NWD SEC 220(1)(H)MA.	14456 104A AVE	Peoples Full Gospel Church	10,610
LOT 4 SECTION 19 RANGE 1 PLAN NWP17705 NWD	14557 105A AVE	Strive Living Society	2,054
		Options: Community Services Society	2,065
LOT A BLOCK 5 SECTION 19 RANGE 1W PLAN LMP48242 NWD	14568 104A AVE	Guildford Seniors Village Ventures Ltd.	16,775
LOT 33 SECTION 22 RANGE 1 PLAN NWP25315 NWD	10446 157 ST	Trustees of the Tynehead Park Congregation of Jehovah's Witnesses	2,873
LOT A BLOCK 16 SECTION 22 RANGE 1W PLAN NWP4704 NWD EXCEPT PLAN PCL 1 BL PL 50571, & EXC PT ON SRW PL 28411, PT ON PL BCP30270 BLK 5N.	15688 106A AVE	Kwanglim Methodist Church In Canada	5,354
LOT 1 SECTION 23 RANGE 1 PLAN NWP68978 NWD SEC 220(1)(H)MA.	16293 104 AVE	Calvary Christian Church	7,627
LOT 14 SECTION 26 RANGE 1 PLAN NWP1670 NWD EXCEPT PLAN STAT R/W PL 28411 & PART DEDICATED ROAD ON PLAN LMP33786, SEC 220(1) (H).	10222 161 ST	Roman Catholic Archbishop of Vancouver	8,708
LOT 52 SECTION 28 RANGE 1 PLAN NWP58484 NWD SEC 224(2)(G).	15290 103A AVE	Guildford Islamic Cultural Centre / Praise International Church	3,821
LOT 53 SECTION 28 RANGE 1 PLAN NWP58484 NWD SEC 224(2)(G).	10304 152A ST	Praise International Church	1,894
LOT 1 SECTION 30 RANGE 1 PLAN NWP70402 NWD SEC 220(1)(H)MA.	10167 148 ST	St Luke Lutheran Church	7,514
LOT 283 SECTION 30 RANGE 1 PLAN NWP61636 NWD SEC 220(1)(H)MA.	10330 144 ST	Cedar Grove Baptist Church	11,222
LOT 3, PLAN NWP8137, SECTION 33, RANGE 1, NEW WESTMINSTER LAND DISTRICT, W231'; EXC: PCL ""L"" (BYLAW PL 39734)	9612 152 ST	Johnston Heights Evangelical Free Church	5,566
LOT 3 BLOCK 1 SECTION 33 RANGE 1 PLAN NWP8137 NWD EXCEPT PLAN W 231' & BYLAW PL 39734 & BYLAW PL 68239, SEC 220(1)(H)MA.	15245 96 AVE	Johnston Heights Evangelical	3,135
LOT 7 BLOCK 1 SECTION 34 RANGE 1 PLAN NWP2583 NWD EXCEPT PLAN BCP45742, SEC 341(2)(C).	15659 96 AVE	Community Living Society	1,727
LOT 18 BLOCK A RANGE 2 PLAN NWP4269 NWD SECTION 13&14, EXCEPT PLAN EXP 14094, S 7' & PL 78628.	13905 108 AVE	Coptic Orthodox Patriarchate/ St George's Coptic Orthodox Church	5,886
		Elizabeth Fry Society of Greater Vancouver	1,666
LOT 1 BLOCK 5N SECTION 14 RANGE 2W PLAN NWP6002 NWD PARCEL A, EXCEPT PLAN B/L 61817, EXP PL 12535. LT 3 OF BLK A, PL 4269.	13753 108 AVE	Ukrainian Catholic Eparchy of NW	1,840
LOT 3 BLOCK 5N SECTION 14 RANGE 2W PLAN NWP5392 NWD PARCEL A, EXP PL 11016.	13821 GROSVENOR RD	Christian & Missionary Alliance (Canadian Pacific District)	801
SECTION 14 RANGE 2 PLAN NWP5392 NWD PARCEL A LOT 4, (EXPLANATORY PL 13691).	13815 GROSVENOR RD	Christian & Missionary Alliance (Canadian Pacific District)	1,290
LOT 1 SECTION 15 RANGE 2 PLAN BCP13629 NWD	13525 HILTON RD	Hilton Villa Care Centre	28,472
LOT 1 BLOCK 5N SECTION 15 RANGE 2 PLAN BCP24583 NWD	13453 111A AVE	Cherington Intercare Inc.	10,860
LOT 3 BLOCK 5N SECTION 15 RANGE 2W PLAN NWP9938 NWD	13579 BENTLEY RD	Nichiren Shoshu Temple	1,016
LOT 4 BLOCK 21 SECTION 15 RANGE 2 PLAN NWP9187 NWD	13546 BENTLEY RD	Vancouver Chinese Zion Church	1,749
LOT 4 SECTION 15 RANGE 2 PLAN NWP12404 NWD	13591 BINNIE LANE	Emmanuel Romanian Pentecostal Church	964
LOT 100 SECTION 15 RANGE 2 PLAN NWP48381 NWD	13585 BINNIE LANE	Emmanuel Romanian Pentecostal Church	10,734
LOT 1 BLOCK 21 SECTION 15 RANGE 2 PLAN NWP9187 NWD	13551 KING GEORGE BLVD	Vancouver Chinese Zion Church	509

# STATEMENT OF 2018 CITY OF SURREY PERMISSIVE EXEMPTIONS

*(In accordance with Section 98 of the Community Charter)*

LEGAL DESCRIPTION	UNIT ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT 2 BLOCK 5N SECTION 17 RANGE 2W PLAN NWP8343 NWD	10906 LARSON RD	Fatimia Community Services Society of BC	921
LOT 1 BLOCK 5N SECTION 17 RANGE 2W PLAN NWP8343 NWD PARCEL A, (EXPL PL 10527).	10926 SCOTT RD	Fatima Education Association	2,162
LOT A BLOCK 5N RANGE 2W PLAN LMP25593 NWD SECTION 17 & 20.	10787 128 ST	Synod of the Diocese of New Westminster	515
LOT 4 SECTION 17 RANGE 2 PLAN LMS3109 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	4 12332 PATTULLO PL	Celebration Christian Fellowship International	239
LOT 5 SECTION 17 RANGE 2 PLAN LMS3109 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	5 12332 PATTULLO PL	Celebration Christian Fellowship International	503
LOT 6 SECTION 17 RANGE 2 PLAN LMS3109 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	6 12332 PATTULLO PL	Celebration Christian Fellowship International	852
LOT C BLOCK 5N SECTION 18 RANGE 2W PLAN NWP69522 NWD EXCEPT PLAN EPP507, (BH110375).	11125 124 ST	Calvary Worship Centre	3,060
LOT 9 BLOCK 5N SECTION 20 RANGE 2W PLAN BCP30641 NWD	12469 104 AVE	Coptic Orthodox Patriarcate St Mary's Coptic Ort	2,229
LOT 127 SECTION 21 RANGE 2 PLAN NWP51205 NWD SEC 220(1)(H)MA.	13175 107 AVE	Gateway Baptist Church of Surrey BC	2,560
LOT 1 SECTION 21 RANGE 2 PLAN NWS1822 NWD STRATA SEC 224(2) (A) TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	12817 104 AVE	John Howard Society of the Lower Mainland of BC	1,108
LOT 2 SECTION 21 RANGE 2 PLAN NWS1822 NWD STRATA SEC 224(2) (A) TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	12819 104 AVE	John Howard Society of the Lower Mainland of BC	1,109
LOT 1 SECTION 22 RANGE 2 PLAN NWP79461 NWD SEC 224(2)(G).	13560 105A AVE	Ghausia International Foundation of Canada	1,794
LOT 2 SECTION 22 RANGE 2 PLAN NWP12614 NWD	10644 CITY PKY	Afghan Benevolent Association of BC	3,050
LOT 2 SECTION 22 RANGE 2 PLAN NWP79461 NWD SEC 224(2)(G).	10528 135A ST	Ghausia International Foundation of Canada	2,999
LOT 3 SECTION 22 RANGE 2 PLAN NWP12614 NWD	10630 CITY PKY	Royal Canadian Legion	2,362
LOT 3 BLOCK 2 SECTION 22 RANGE 2 PLAN NWP13930 NWD	13551 105A AVE	Love Family Christian Assembly	3,591
LOT 46 BLOCK 5N SECTION 22 RANGE 2W PLAN NWP9117 NWD	10704 CITY PKY	Transformation Christian Centre	9,183
LOT 49 SECTION 22 RANGE 2 PLAN NWP9117 NWD SEC 224(2)(A)MA.	10734 CITY PKY	Surrey Food Bank Foundation	9,894
LOT 56 SECTION 22 RANGE 2 PLAN NWP9117 NWD EXCEPT PLAN B/L 959, SEC 220(1)(H)MA.	10765 135A ST	Trustees of the Whalley Congregation Ukrainian Greek Orthodox Church	1,576
LOT 63 BLOCK 5N SECTION 22 RANGE 2W PLAN NWP9117 NWD	10689 135A ST	Lookout Emergency Aid Society	5,679
LOT 66 BLOCK 5N SECTION 22 RANGE 2W PLAN NWP9117 NWD	10667 135A ST	Lookout Emergency Aid Society	11,330
LOT 95 SECTION 22 RANGE 2 PLAN NWP9117 NWD EXCEPT PLAN REF PL 31517 & REF PL 76106, SEC 220(1)(H)MA.	13512 108 AVE	Trustees of the Whalley Congregation Ukrainian Greek Orthodox Church	1,680
LOT 99 SECTION 22 RANGE 2 PLAN NWP12661 NWD EXCEPT PLAN REF PL 76106, SEC 220(1)(H)MA.	13260 108 AVE	Manawmaya Theravada Buddhist Society Inc	1,093
LOT 153 SECTION 22 RANGE 2 PLAN NWP25098 NWD EXCEPT PLAN B/L PL 73255 & BCP434.	13525 106 AVE	Royal Canadian Legion	31,527
BLOCK 5N SECTION 22 RANGE 2W NWD PARCEL A, REF PL 80330.	10660 CITY PKY	The Royal Canadian Theatre Company & Streetrich Hiphop Society	11,380
LOT 84 BLOCK 5N SECTION 23 RANGE 2W PLAN NWP41185 NWD	3 & 4 10468 WHALLEY BLVD	Peace House International Ministry	4,763
LOT 1 SECTION 23 RANGE 2 PLAN LMP34549 NWD SEC 220(1)(H) & (I) MA.	10460 139 ST	Roman Catholic Archbishop of Vancouver	9,268
LOT A BLOCK 5N SECTION 23 RANGE 2W PLAN NWP11670 NWD	10776 KING GEORGE BLVD	Surrey Urban Mission Society	12,728
LOT 1 SECTION 24 RANGE 2 PLAN NWP16807 NWD EXCEPT PLAN A 14399, SEC 224(2)(G) LGA.	14069 104 AVE	Hahn Seok Buddhist Foundation	1,745
LOT 2 BLOCK 5N SECTION 25 RANGE 2W PLAN NWP16376 NWD EXCEPT PLAN A14399.	14370 104 AVE	Vancouver New Life Church	1,353
LOT 3 BLOCK 5N SECTION 25 RANGE 2W PLAN NWP16376 NWD	10370 143A ST	Vancouver New Life Church	1,437

# STATEMENT OF 2018 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT 6 BLOCK 25 SECTION 25 RANGE 2 PLAN NWP16376 NWD EXCEPT PLAN 68121.	10381 144 ST	Vancouver New Life Church	618
LOT 61 SECTION 25 RANGE 2 PLAN NWP40870 NWD SEC 220(1)(H)MA.	10122 140 ST	Church of Jesus Christ of Latter-Day Saints	11,403
LOT 13 BLOCK 5 SECTION 26 RANGE 2W PLAN EPS2082 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	112 13979 100 AVE	Phoenix Drug & Alcohol	597
LOT 26 BLOCK 5 SECTION 26 RANGE 2W PLAN EPS2082 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	214 13979 100 AVE	Phoenix Drug & Alcohol	606
LOT 1 BLOCK 5N SECTION 28 RANGE 2W PLAN LMP31197 NWD	13062 104 AVE	Trustees of the Congregation of City Centre Chur	2,903
LOT 2 BLOCK 5N SECTION 28 RANGE 2W PLAN NWP15418 NWD PARCEL 4, (REF PL 16904) & LOT 3.	13055 OLD YALE RD	Jesus Christ The Name Above Every Name Inc	1,770
LOT A SECTION 28 RANGE 2 PLAN NWP35924 NWD EXCEPT PLAN REF LMP45686, SEC 220(1)(H)MA.	10207 132 ST	Christian Science Society Surrey	1,875
BLOCK 5N SECTION 29 RANGE 2W NWD PCL 7 (REF PL 15046) OF PCL A (EXPL PL 1136).	12740 102 AVE	Trustees of Amazing Grace United Church Congrega	3,652
LOT 23 SECTION 31 RANGE 2 PLAN NWP9373 NWD EXCEPT PLAN 26970, PT ROAD BCP38850, SEC 220(1)(H)MA.	12371 96 AVE	Trustees of the Congregation of the Surrey Free Methodist Church	5,021
LOT 134 SECTION 31 RANGE 2 PLAN NWP40170 NWD EXCEPT PLAN 40698, SEC 220(2)(G)MA.	12265 99A AVE	Conference of United Mennonite Churches of BC	2,241
LOT 159 SECTION 31 RANGE 2 PLAN NWP54987 NWD SEC 220(1)(H)MA.	12246 100 AVE	Mennonite Church BC	3,525
LOT A BLOCK 2 A SECTION 31 RANGE 2 PLAN NWP18742 NWD SEC 220(1)(H)MA.	12256 98 AVE	Cedar Hills Pentecostal Lighthouse Church	2,519
LOT 198 SECTION 32 RANGE 2 PLAN NWP61060 NWD SEC 220(1)(H)MA.	12642 100 AVE	Southside Community Church	3,344
LOT B BLOCK 5N SECTION 33 RANGE 2W PLAN NWP22344 NWD	9635 132 ST	Greek Orthodox Community of Surrey & Fraser Valley	1,120
LOT C, BLOCK 5N, PLAN NWP22344, SECTION 33, RANGE 2W, NEW WESTMINSTER LAND DISTRICT, EXC : PCL "ONE" (BYLAW PALN 53423)	13181 96 AVE	Greek Orthodox Community of Surrey & Fraser Valley	2,233
LOT D SECTION 33 RANGE 2 PLAN NWP22620 NWD PART SE 1/4.	9630 131A ST	The Church In Surrey	4,242
LOT 17 SECTION 34 RANGE 2 PLAN NWP6707 NWD SEC 220(1)(H)MA.	13526 98A AVE	Masjid Al Noor "Mosque of Lights"	2,088
BLOCK 5N SECTION 35 RANGE 2W PLAN NWP13113 NWD PARCEL 1 OF LOT A, EXCEPT PLAN BCP8341 (ROAD), EXPL PL 14541 OF PL 13113. SEC 224(2)(A).	9803 140 ST	Options: Community Services Society	1,832
LOT 1 SECTION 35 RANGE 2 PLAN NWP81072 NWD EXCEPT PLAN REF NWP88383.	9770 KING GEORGE BLVD	Grace Hanin Community Church	34,099
LOT 1 BLOCK 5N SECTION 35 RANGE 2W PLAN BCP25702 NWD	9688 137A ST	Laurel Place Holdings Ltd.	49,756
LOT 1 BLOCK 5N SECTION 35 RANGE 2W PLAN BCP43477 NWD	9650 137A ST	Whalley & District Senior Citizen Housing Society (Kinsmen Place Lodge)	49,316
LOT 3 SECTION 35 RANGE 2 PLAN NWP14725 NWD EXCEPT PLAN N 70', B/L PL 50570 & R/W PL 62493, (SURREY EXTENDED CARE - OLD KING GEORGE PRIVATE HOSPITAL) SEC 341(2)(G).	9634 KING GEORGE BLVD	Shirly Dean Pavilion (C/O Fraser Health Authority)	16,208
LOT A SECTION 35 RANGE 2 PLAN NWP13113 NWD EXCEPT PLAN EXP 14541 & REF LMP14905 & ROAD BCP40077, (WO 7652 CEREBRAL PALSY ASSOC) SEC 341(2)(C)&(N).	9815 140 ST	Options: Community Services Society	30,570
LOT 70 BLOCK 5N SECTION 35 RANGE 2W PLAN EPS1615 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	1001 13737 96 AVE	The Children's Foundation	3,911
LOT 71 BLOCK 5N SECTION 35 RANGE 2W PLAN EPS1615 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	1002 13737 96 AVE	The Children's Foundation	3,358
LOT 72 BLOCK 5N SECTION 35 RANGE 2W PLAN EPS1615 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	1003 13737 96 AVE	The Children's Foundation	3,358

# STATEMENT OF 2018 CITY OF SURREY PERMISSIVE EXEMPTIONS

*(In accordance with Section 98 of the Community Charter)*

LEGAL DESCRIPTION	UNIT ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT 73 BLOCK 5N SECTION 35 RANGE 2W PLAN EPS1615 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	1004 13737 96 AVE	The Children's Foundation	2,899
LOT 74 BLOCK 5N SECTION 35 RANGE 2W PLAN EPS1615 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	1005 13737 96 AVE	The Children's Foundation	4,911
LOT 75 BLOCK 5N SECTION 35 RANGE 2W PLAN EPS1615 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	1006 13737 96 AVE	The Children's Foundation	4,167
LOT 76 BLOCK 5N SECTION 35 RANGE 2W PLAN EPS1615 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	1007 13737 96 AVE	The Children's Foundation	3,423
LOT 77 BLOCK 5N SECTION 35 RANGE 2W PLAN EPS1615 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	1008 13737 96 AVE	The Children's Foundation	3,173
LOT 78 BLOCK 5N SECTION 35 RANGE 2W PLAN EPS1615 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	1009 13737 96 AVE	The Children's Foundation	2,935
LOT 6 BLOCK 136 PLAN NWP2546 NWD EXCEPT PLAN BCP49645.	14042 GROSVENOR RD	Masonic Building Society of North Surrey	2,404
LOT 8 PLAN NWP72600 NWD	11187 ELLENDALE DR	Elizabeth Fry Society	5,030
LOT B BLOCK 127 SECTION PM PLAN NWP12508 NWD SEC 220(1)(H)MA.	14136 GROSVENOR RD	Muslim Education & Welfare Foundation of Canada	1,342
LOT 17 BLOCK 15 SECTION 7 TOWNSHIP 1 PLAN NWP2834 NWD PART NE 1/4.	12645 14B AVE	John Horner House	2,102
LOT C BLOCK 12 SECTION 7 TOWNSHIP 1 PLAN NWP2834 NWD PORTION (BF437078), SEC 224(2)(A).	1577 128 ST	Ocean Park Community Association	5,438
LOT 79 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3364 A&B 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	252
LOT 80 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3366 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	215
LOT 81 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3368 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	208
LOT 85 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3374 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	210
LOT 86 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3302 1222 KING GEORGE BLVD	Csc (Care) Holdings Ltd	200
LOT 87 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3304 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	210
LOT 88 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3306 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	200
LOT 90 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3310 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	200

# STATEMENT OF 2018 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT 91 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3312 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	210
LOT 92 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3314 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	200
LOT 93 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3316 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	210
LOT 94 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3318 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	200
LOT 96 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3320 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	217
LOT 97 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3321 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	200
LOT 98 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3322 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	205
LOT 99 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3323 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	212
LOT 100 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3324 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	212
LOT 101 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3326 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	202
LOT 103 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3330 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	212
LOT 105 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3334 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	202
LOT 106 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3336 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	232
LOT 108 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3340 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	212
LOT 109 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3342 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	202
LOT 110 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3344 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	205

**STATEMENT OF 2018  
CITY OF SURREY PERMISSIVE EXEMPTIONS**

*(In accordance with Section 98 of the Community Charter)*

LEGAL DESCRIPTION	UNIT ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT 111 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3346 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	201
LOT 118 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3347 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	266
LOT 119 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3348 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	203
LOT 120 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3349 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	208
LOT 122 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3352 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	206
LOT 123 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3354 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	207
LOT 124 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3356 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	216
LOT 129 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3361 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	203
LOT 131 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3357 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	211
LOT 133 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3353 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	213
LOT 134 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3351 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	203
LOT 136 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3343 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	198
LOT 137 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3341 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	227
LOT 139 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3337 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	199
LOT 140 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3335 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	201
LOT 141 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3333 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	210

# STATEMENT OF 2018 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT 142 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3331 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	201
LOT 143 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3329 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	210
LOT 144 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3327 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	210
LOT 145 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3325 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	201
LOT 146 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3317 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	201
LOT 148 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3313 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	212
LOT 151 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3307 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	202
LOT 153 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3303 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	212
LOT 154 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3301 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	203
LOT 157 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3367 1222 KING GEORGE BLVD	Csh (Care) Holdings Ltd	213
LOT 11 SECTION 12 TOWNSHIP 1 PLAN NWP16055 NWD EXCEPT PLAN EPP22394.	16017 8 AVE	White Rock Seventh Day Adventist Church	7,209
LOT 4 SECTION 12 TOWNSHIP 1 PLAN NWP9013 NWD PART NW 1/4, SEC 224(2)(A).	1290 160 ST	Sources Community Resources Society	2,746
SECTION 14 TOWNSHIP 1 PLAN LMP52718 NWD PARCEL 1, SEC 341(2)(C).	15306 24 AVE	Semiahmoo Foundation	7,597
SECTION 14 TOWNSHIP 1 PLAN NWP8492 NWD LOT N1/2 16.	2365 153A ST	The Semiahmoo House Society	1,892
LOT A SECTION 14 TOWNSHIP 1 PLAN NWP11601 NWD LEASED PORTION (170302F)EXEMPT SEC 224(2)(B)MA PENISULA CHILD CARE SOCIETY. PARENT FOLIO: 5140-90003-8.	2124 154 ST	Semiahmoo House Society	2,316
LOT A SECTION 14 TOWNSHIP 1 PLAN NWP12865 NWD	2343 156 ST	Sources Community Resources Society	8,233
LOT A SECTION 14 TOWNSHIP 1 PLAN NWP13327 NWD PART NW 1/4, EXCEPT PLAN 62659.	2290 152 ST	Royal Canadian Legion	10,662
LOT 1 SECTION 14 TOWNSHIP 1 PLAN NWP20734 NWD PART SE 1/4, SEC 224(2)(A).	1951 KING GEORGE BLVD	Sources Community Resources Society	2,074
LOT 1 SECTION 14 TOWNSHIP 1 PLAN NWP71395 NWD PART SW 1/4, SEC 224(2)(A).	15318 20 AVE	Sources Community Resources Society	8,273
SECTION 14 TOWNSHIP 1 NWD PCL "ONE", REF PL 73654.	15441 16 AVE	Peace Portal Lodge	4,732
LOT B BLOCK 7 SECTION 14 TOWNSHIP 1 PLAN NWP2015 NWD PART SW 1/4, SEC 220(1)(H)MA.	15450 20 AVE	Church of Jesus Christ of Latter-Day Saints in Canada	6,491
LOT 1 SECTION 15 TOWNSHIP 1 PLAN LMP18340 NWD SEC 220(1)(H)MA.	2350 148 ST	Mount Olive Lutheran Church of White Rock BC	4,503

# STATEMENT OF 2018 CITY OF SURREY PERMISSIVE EXEMPTIONS

*(In accordance with Section 98 of the Community Charter)*

LEGAL DESCRIPTION	UNIT ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT 15 SECTION 15 TOWNSHIP 1 PLAN NWP58404 NWD LEGAL SUBDIVISION 15, SEC 220(1)(H)MA.	14832 24 AVE	Trustees of the Ocean Park Congregation of Jehovah's Witnesses	7,000
LOT 24 SECTION 15 TOWNSHIP 1 PLAN NWP69917 NWD LEGAL SUBDIVISION 16, SEC 220(1)(H)MA.	15024 24 AVE	Star of the Sea Parish	9,009
LOT 1 BLOCK 30 SECTION 14 TOWNSHIP 1 PLAN NWP11645 NWD PART SW 1/4, EXCEPT PLAN PART ROAD ON PLAN BCP23492.	14615 16 AVE	Seventh-Day Adventist Church (BC Conference)	3,441
		Atira Women's Resource Society	2,610
		Atira Women's Resource Society	2,397
LOT 224 SECTION 15 TOWNSHIP 1 PLAN NWP58294 NWD PART SW 1/4, SEC 220(1)(H)MA.	14633 16 AVE	Seaview Pentecostal Assembly	5,219
LOT 3 SECTION 15 TOWNSHIP 1 PLAN NWP83184 NWD PART NW 1/4, EXCEPT PLAN LMP36078, LEASED PORTION FOR FIELD HOUSE SEE 5153-02004-6 FOR PARENT SEC 224(2)(I).	2197 148 ST	South Surrey Field House Society	7,306
LOT 2 SECTION 16 TOWNSHIP 1 PLAN NWP77224 NWD PART SW 1/4, SEC 220(1)(H)MA.	1657 140 ST	White Rock Baptist Church	4,598
LOT 1 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	32 1653 140 ST	Westminster House – Hrc Care Society	186
LOT 2 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	33 1653 140 ST	Westminster House – Hrc Care Society	187
LOT 3 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	31 1653 140 ST	Westminster House – Hrc Care Society	181
LOT 4 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	30 1653 140 ST	Westminster House – Hrc Care Society	181
LOT 5 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	28 1653 140 ST	Westminster House – Hrc Care Society	172
LOT 6 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	29 1653 140 ST	Westminster House – Hrc Care Society	172
LOT 8 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	26 1653 140 ST	Westminster House – Hrc Care Society	192
LOT 9 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	24 1653 140 ST	Westminster House – Hrc Care Society	182
LOT 10 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	25 1653 140 ST	Westminster House – Hrc Care Society	175
LOT 12 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	22 1653 140 ST	Westminster House – Hrc Care Society	181
LOT 13 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	20 1653 140 ST	Westminster House – Hrc Care Society	172
LOT 14 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	21 1653 140 ST	Westminster House – Hrc Care Society	172
LOT 15 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	19 1653 140 ST	Westminster House – Hrc Care Society	191
LOT 16 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	18 1653 140 ST	Westminster House – Hrc Care Society	193
LOT 17 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	16 1653 140 ST	Westminster House – Hrc Care Society	193

# STATEMENT OF 2018 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT 18 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	17 1653 140 ST	Westminster House – Hrc Care Society	169
LOT 19 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	15 1653 140 ST	Westminster House – Hrc Care Society	175
LOT 20 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	14 1653 140 ST	Westminster House – Hrc Care Society	176
LOT 21 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	12 1653 140 ST	Westminster House – Hrc Care Society	176
LOT 22 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	13 1653 140 ST	Westminster House – Hrc Care Society	177
LOT 23 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	9 1653 140 ST	Westminster House – Hrc Care Society	200
LOT 26 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	7 1653 140 ST	Westminster House – Hrc Care Society	172
LOT 27 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	5 1653 140 ST	Westminster House – Hrc Care Society	181
LOT 29 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	4 1653 140 ST	Westminster House – Hrc Care Society	171
LOT 30 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	3 1653 140 ST	Westminster House – Hrc Care Society	189
LOT 31 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	1 1653 140 ST	Westminster House – Hrc Care Society	192
LOT 33 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	11 1653 140 ST	Westminster House – Hrc Care Society	188
LOT 36 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	115 1653 140 ST	Westminster House – Hrc Care Society	295
LOT 42 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	110 1653 140 ST	Westminster House – Hrc Care Society	295
LOT 43 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	109 1653 140 ST	Westminster House – Hrc Care Society	293
LOT 44 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	107 1653 140 ST	Westminster House – Hrc Care Society	288
LOT 46 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	106 1653 140 ST	Westminster House – Hrc Care Society	293
LOT 47 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	120 1653 140 ST	Westminster House – Hrc Care Society	254
LOT 48 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	121 1653 140 ST	Westminster House – Hrc Care Society	240
LOT 49 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	104 1653 140 ST	Westminster House – Hrc Care Society	295

# STATEMENT OF 2018 CITY OF SURREY PERMISSIVE EXEMPTIONS

*(In accordance with Section 98 of the Community Charter)*

LEGAL DESCRIPTION	UNIT ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT 57 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	125 1653 140 ST	Westminster House – Hrc Care Society	248
LOT 58 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	127 1653 140 ST	Westminster House – Hrc Care Society	247
LOT 61 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	129 1653 140 ST	Westminster House – Hrc Care Society	247
LOT 62 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	131 1653 140 ST	Westminster House – Hrc Care Society	248
LOT 68 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	211 1653 140 ST	Westminster House – Hrc Care Society	296
LOT 71 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	209 1653 140 ST	Westminster House – Hrc Care Society	298
LOT 75 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	205 1653 140 ST	Westminster House – Hrc Care Society	290
LOT 81 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	203 1653 140 ST	Westminster House – Hrc Care Society	288
LOT 82 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	202 1653 140 ST	Westminster House – Hrc Care Society	298
LOT 83 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	200 1653 140 ST	Westminster House – Hrc Care Society	296
LOT 85 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	34 1653 140 ST	Westminster House – Hrc Care Society	1,489
LOT 86 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	36 1653 140 ST	Westminster House – Hrc Care Society	298
LOT 88 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	38 1653 140 ST	Westminster House – Hrc Care Society	300
LOT 89 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	39 1653 140 ST	Westminster House – Hrc Care Society	298
LOT 90 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	40 1653 140 ST	Westminster House – Hrc Care Society	301
LOT 91 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	41 1653 140 ST	Westminster House – Hrc Care Society	301
LOT 92 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	42 1653 140 ST	Westminster House – Hrc Care Society	303
LOT 93 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	43 1653 140 ST	Westminster House – Hrc Care Society	300
LOT 103 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	142 1653 140 ST	Westminster House – Hrc Care Society	302
LOT 108 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	219 1653 140 ST	Westminster House – Hrc Care Society	371

# STATEMENT OF 2018 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT 109 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	221 1653 140 ST	Westminster House – Hrc Care Society	360
LOT 113 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	226 1653 140 ST	Westminster House – Hrc Care Society	499
LOT 114 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	222 1653 140 ST	Westminster House – Hrc Care Society	427
LOT 115 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	220 1653 140 ST	Westminster House – Hrc Care Society	450
LOT 116 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	35 1653 140 ST	Westminster House – Hrc Care Society	1,893
LOT 117 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	228 1653 140 ST	Westminster House – Hrc Care Society	408
LOT 6 SECTION 17 TOWNSHIP 1 PLAN NWP23154 NWD PART NW 1/4, SEC 220(1)(H)MA.	12953 20 AVE	Parish of St Mark -Ocean Park	6,483
PARCEL 1, PLAN NWP74588, SECTION 19, TOWNSHIP 1, NEW WESTMINSTER LAND DISTRICT, SEC 220(1)(H)MA	2756 127 ST	Trustees of the Congregation of the Cresc United Church of Canada	3,737
LOT A SECTION 19 TOWNSHIP 1 PLAN NWP71424 NWD PART SE 1/4, SEC 224(2)(A).	12698 25 AVE	Semiahmoo House Society	2,851
SECTION 19 TOWNSHIP 1 PLAN NWP8545 NWD PARCEL A, PART SE 1/4, PCL A (REF PL 49172).	2643 128 ST	Royal Canadian Legion	8,726
LOT 2 SECTION 20 TOWNSHIP 1 PLAN NWP73190 NWD PART NW 1/4, SEC 224(2)(A) UPC84.	12969 CRESCENT RD	Imitating Christ Ministries	26,021
LOT 2 SECTION 21 TOWNSHIP 1 PLAN BCP21101 NWD	14040 32 AVE	Feedham House	2,957
LOT 1 SECTION 22 TOWNSHIP 1 PLAN LMP26024 NWD EXCEPT PLAN PT ROAD ON PL BCP31762, SEC 220(1)(H)MA.	15128 27B AVE	Christian & Missionary Alliance (Canadian Pacific District)	38,657
LOT 2 SECTION 22 TOWNSHIP 1 PLAN LMP34503 NWD SEC 220(1)(I)MA.	15008 26 AVE	Sunnyside Villas Society	3,548
LOT 4 SECTION 22 TOWNSHIP 1 PLAN NWS2669 NWD PART NE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	30 3033 KING GEORGE BLVD	White Rock South Surrey Jewish Community Centre	305
LOT 1 SECTION 23 TOWNSHIP 1 PLAN BCP31682 NWD	15955 27 AVE	Morgan Heights Care Ltd.	27,860
LOT A SECTION 23 TOWNSHIP 1 PLAN LMP25229 NWD SEC 220(1)(H) MA.	15639 24 AVE	Trustees of the Sunnyside Congregation of the Un	3,072
LOT 4 SECTION 25 TOWNSHIP 1 PLAN NWP26296 NWD PART NE 1/4, HISTORIC SITE LGA (HISTORIC COLLISHAW FARM) SEC 225(2)(B).	16520 40 AVE	Historic Collishaw Farm	653
LOT 2 SECTION 26 TOWNSHIP 1 PLAN LMP47440 NWD	3288 156A ST	Morgan Place Holdings	36,917
LOT 1 SECTION 26 TOWNSHIP 1 PLAN EPP33231 NWD	15240 34 AVE	Rosemary Heights Seniors Village	25,164
LOT 1 DISTRICT LOT 52 BLOCK 2 PLAN NWP2482 NWD SEC 220(1)(H)MA, LOT 2, BLOCK 2, PLAN NWP2482, DISTRICT LOT 52, NEW WESTMINSTER LAND DISTRICT.	12268 BEECHER ST	Roman Catholic Archbishop of Vancouver	3,537
LOT 4 DISTRICT LOT 52 PLAN NWP3340 NWD GROUP 2.	12159 SULLIVAN ST	Plea Community Services Society of BC	4,387
LOT 24 DISTRICT LOT 52 BLOCK 4 PLAN NWP2200 NWD	2590 OHARA LANE	Willard Kitchen Heritage House	4,747
LOT 25 DISTRICT LOT 52 BLOCK 4 PLAN NWP2200 NWD	2598 OHARA LANE	Rothwell House	5,422
DISTRICT LOT 165 PLAN LMP1474 NWD PARCEL A, SEC 220(1)(H)MA.	3487 KING GEORGE BLVD	BC Conf Mennonite Brethren Churches	17,168
LOT E DISTRICT LOT 52 PLAN NWP3675 NWD SEC 224(2)(A).	2916 MCBRIDE AVE	Association of the Neighbourhood (Alexandra Neighbourhood House)	4,804
DISTRICT LOT 52 BLOCK G PLAN NWP6706 NWD PORTION SEC 224(2)(A).	12210 AGAR ST	Association of the Neighbourhood (Alexandra Neighbourhood House)	354
DISTRICT LOT 231, NEW WESTMINSTER LAND DISTRICT, EXCEPT PLAN .050 AC PTN, & DL 491, SEC 341(2)(B) & (N) SEE 5700-90017-8 (MAIN FOLIO)	3138 MCBRIDE AVE	Crescent Beach Swimming Club	3,703
LOT 1 NWD DISTRICT LOT 231&491, EXCEPT PLAN 1AC PTN, LT 1 AC PT DL'S 231&491 SEC 224(2)(A) SEE 5700-90017-8 (MAIN FOLIO).	3136 MCBRIDE AVE	Crescent Beach Swimming Club	5,364

# STATEMENT OF 2018 CITY OF SURREY PERMISSIVE EXEMPTIONS

*(In accordance with Section 98 of the Community Charter)*

LEGAL DESCRIPTION	UNIT ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT A SECTION 19 TOWNSHIP 1 PLAN LMP38916 NWD PART NE 1/4, GROUP 2, PORTION 52, & DL 231, DL491.	3140 MCBRIDE AVE	Surrey Sailing Club	382
SECTION 6 TOWNSHIP 2 PLAN NWP8568 NWD PARCEL A, EXCEPT PLAN BCP12927, LEASED PORTION - SEE 6063-90015-9 FOR PARENT FOLIO.	5435 123 ST	Panorama Ridge Riding Club	274
SECTION 6 TOWNSHIP 2 NWD PART NE 1/4, NE 175 FT BY 200 FT OF PCL A (REF PL 8680) & HAVING A FRONTAGE OF 175 FT ON STATION RD & 200 FT ON THE N BOUNDARY.	5441 125A ST	Trustees of Colebrook Pastoral Charge of United Church of Canada	4,126
LOT 21 SECTION 7 TOWNSHIP 2 PLAN NWP2378 NWD PART NE 1/4, EXCEPT PLAN S 33'.	6270 126 ST	Church of Jesus Christ of Latter-Day Saints	13,145
LOT 29 SECTION 8 TOWNSHIP 2 PLAN BCP51638 NWD	12996 60 AVE	Synod of the Diocese of New Westminster	3,479
LOT 228 SECTION 8 TOWNSHIP 2 PLAN NWP59712 NWD PART NW 1/4, EXCEPT PLAN 63717, SEC 220(1)(H)MA.	13095 60 AVE	The Trustees of the Sunshine Hills Congregation of Jehovah's Witness, Surrey, British Columbia	5,113
SECTION 8 TOWNSHIP 2 PLAN LMP46747 NWD PARCEL 1, SEC 220(1)(I).	13585 62 AVE	BC Muslim Association	1,980
LOT 6 SECTION 8 TOWNSHIP 2 PLAN LMP11223 NWD SEC 220(1)(H)MA.	6062 132 ST	Berea Baptist Church	5,255
LOT 1 SECTION 9 TOWNSHIP 2 PLAN BCP51929 NWD	13687 62 AVE	Suncreek Village	32,608
LOT 5 SECTION 10 TOWNSHIP 2 PLAN LMP49644 NWD	14805 57 AVE	George Rankin House	1,790
LOT 15 SECTION 10 TOWNSHIP 2 PLAN NWS3426 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	208 14770 64 AVE	Jain Center of BC	1,013
LOT 1 SECTION 10 TOWNSHIP 2 PLAN BCP43138 NWD	14853 60 AVE	Trustees of the Bethany-Newton United Church	5,746
SECTION 11 TOWNSHIP 2 NWD PARCEL 5, PART NW 1/4, REF PL 6696 & EXCEPT: PCL "ONE" (EXPL PL 10684), PCL "C" (BYLAW PL 62479), PT DEDICATED RD ON PL LMP32970.	6306 152 ST	Sullivan Community Hall	11,460
LOT 1 SECTION 12 TOWNSHIP 2 PLAN NWP83959 NWD PART SE 1/4, SEC 220(1)(H)MA.	16631 OLD MCLELLAN RD	Synod of the Diocese of New Westminster	2,216
LOT 2 SECTION 12 TOWNSHIP 2 PLAN NWP83959 NWD PART SE 1/4, SEC 220(1)(H)MA.	16613 BELL RD	Parish of Christ Redeemer (Surrey)	4,604
LOT 18 SECTION 12 TOWNSHIP 2 PLAN NWP1752 NWD PART SE 1/4, SEC 220(1)(G)MA.	16591 BELL RD	Synod of the Diocese of New Westminster	4,699
LOT 16 SECTION 14 TOWNSHIP 2 PLAN NWP11278 NWD EXCEPT PLAN PCL "A" (BYLAW PL 62482) & PT IN PL BCP15339.	6788 152 ST	Relate Christian Church	17,363
LOT 21 SECTION 15 TOWNSHIP 2 PLAN NWP28794 NWD EXCEPT PLAN PART DEDICATED ROAD ON PLAN BCP24054.	14488 72 AVE	Pentecostal Assemblies of Canada	4,237
LOT 1 SECTION 15 TOWNSHIP 2 PLAN LMP51687 NWD SEC 224(2)(G).	15177 68 AVE	Ismaili Jamatkhana Prayer Facility	9,138
SECTION 15 TOWNSHIP 2 PLAN NWP64193 NWD LOT A (W23431), EXCEPT PLAN PART DEDICATED ROAD ON PLAN BCP1285, SEC 220(1)(H).	15145 68 AVE	Iglesia Ni Cristo Church of Christ Inc	5,130
LOT 493 SECTION 17 TOWNSHIP 2 PLAN NWP62718 NWD SEC 224(2)(A).	13582 68 AVE	Options: Community Services Society	1,490
LOT 37 SECTION 17 TOWNSHIP 2 PLAN NWP53238 NWD	6543 132 ST	Roman Catholic Archbishop of Vancouver	11,683
LOT 1 SECTION 17 TOWNSHIP 2 PLAN NWP1509 NWD PARCEL J, EXCEPT PLAN STAT R/W 59211 & B/L PL 77912, PT RD ON BCP12783, SEC 220(1)(H)MA.	7170 132 ST	Calvary Pentecostal Tabernacle	3,794
LOT 1 SECTION 18 TOWNSHIP 2 PLAN LMP16349 NWD PART NW 1/4, SEC 220(1)(H)MA.	7147 124 ST	Trustees of St Andrews Newton Presbyterian Church In Canada	6,025
LOT 4 SECTION 18 TOWNSHIP 2 PLAN NWP83719 NWD PART NW 1/4, SEC 224(2)(A).	6999 124 ST	Satnam Education Society of BC (Preschool & Daycare)	1,883
LOT A SECTION 18 TOWNSHIP 2 PLAN LMP11269 NWD PART NW 1/4, EXCEPT PLAN PART DEDICATED ROAD ON BCP17678, SEC 220(1)(H).	7050 120 ST	Guru Nanak Sikh Gurdwara Society	27,796
SECTION 18 TOWNSHIP 2 PLAN NWP1155 NWD PARCEL C, PCL C (BYLAW PL LMP12030).	6975 123 ST	Satnam Education Society	1,938
LOT 11 SECTION 18 TOWNSHIP 2 PLAN LMP26603 NWD	7086 124 ST	Faith Evangelical Lutheran Church of Surrey B C	10,009
LOT 1 SECTION 19 TOWNSHIP 2 PLAN LMP54053 NWD SEC 220(1)(H).	12407 72 AVE	BC Muslim Association	3,271
LOT 2 SECTION 19 TOWNSHIP 2 PLAN NWP15305 NWD	7234 124 ST	BC Muslim Association Inc	986
LOT 3 SECTION 19 TOWNSHIP 2 PLAN LMP5880 NWD PART SW1/4.	7566 120A ST	Progressive Intercultural Community Services Society	383

# STATEMENT OF 2018 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT 4 SECTION 19 TOWNSHIP 2 PLAN NWP17466 NWD	7975 123A ST	Holy Satsang Foundation - 100 Statutorily Exempt	2,298
SECTION 19 TOWNSHIP 2 PLAN LMP26788 NWD PARCEL A, EXCEPT: PT ON PL LMP42270.	7990 123A ST	Holy Satsang Foundation	1,388
LOT 22 SECTION 20 TOWNSHIP 2 PLAN BCS1830 NWD STRATA PHASE 2 TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	121 7536 130 ST	Calvary Grace Church (Faith And Vision)	1,753
LOT 41 SECTION 20 TOWNSHIP 2 PLAN NWS3244 NWD PART NW 1/4, STRATA SEC 224(2)(A) TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	211 12837 76 AVE	BC Genealogical Society	2,905
LOT 8 SECTION 20 TOWNSHIP 2 PLAN LMS1181 NWD PART NW 1/4, SEC 224(2)(G) TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	208 7750 128 ST	The Muslim Youth Centre	852
LOT 9 SECTION 20 TOWNSHIP 2 PLAN LMS1181 NWD PART NW 1/4, SEC 224(2)(G) TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	209 7750 128 ST	The Muslim Youth Centre	860
LOT 4 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	105 7938 128 ST	Khalsa Diwan Society of Surrey BC	1,665
LOT 5 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	104 7938 128 ST	Khalsa Diwan Society of Surrey BC	818
LOT 6 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	103 7938 128 ST	Khalsa Diwan Society of Surrey BC	685
LOT 7 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	107 7938 128 ST	Khalsa Diwan Society of Surrey BC	1,260
LOT 8 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	108 7938 128 ST	Khalsa Diwan Society of Surrey BC	1,660
LOT 13 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	202 7938 128 ST	Khalsa Diwan Society of Surrey BC	1,130
LOT 14 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	201 7938 128 ST	Khalsa Diwan Society of Surrey BC	629
LOT 15 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	215 7938 128 ST	Khalsa Diwan Society of Surrey BC	2,292
LOT 16 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	212 7938 128 ST	Khalsa Diwan Society of Surrey BC	683
LOT 1 SECTION 20 TOWNSHIP 2 PLAN EPP31770 NWD	13455 76 AVE	Diversecity Community Resources	29,736
LOT 203 SECTION 20 TOWNSHIP 2 PLAN NWP62200 NWD SEC 224(2)(G).	13570 78 AVE	Grace Baptist Church"	3,901
LOT 204 SECTION 20 TOWNSHIP 2 PLAN NWP62200 NWD	13520 78 AVE	Options: Community Services Society	21,074
LOT 3 SECTION 20 TOWNSHIP 2 PLAN NWS1473 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3 13550 77 AVE	Semiahmoo Foundation	3,164

# STATEMENT OF 2018 CITY OF SURREY PERMISSIVE EXEMPTIONS

*(In accordance with Section 98 of the Community Charter)*

LEGAL DESCRIPTION	UNIT ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT 5 SECTION 20 TOWNSHIP 2 PLAN NWS1473 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	5 13550 77 AVE	Semiahmoo Foundation	2,798
LOT 6 SECTION 20 TOWNSHIP 2 PLAN NWS1473 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	6 13550 77 AVE	Semiahmoo Foundation	2,686
LOT 30 SECTION 21 TOWNSHIP 2 PLAN LMS305 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	102 13771 72A AVE	Sources Community Resources Society	3,864
LOT 31 SECTION 21 TOWNSHIP 2 PLAN LMS305 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	104 13771 72A AVE	Sources Community Resources Society	2,042
LOT 32 SECTION 21 TOWNSHIP 2 PLAN LMS305 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	105 13771 72A AVE	Sources Community Resources Society	1,776
LOT 33 SECTION 21 TOWNSHIP 2 PLAN LMS305 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	110 13771 72A AVE	Sources Community Resources Society	1,837
LOT 34 SECTION 21 TOWNSHIP 2 PLAN LMS305 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	106 13771 72A AVE	Sources Community Resources Society	2,643
LOT 35 SECTION 21 TOWNSHIP 2 PLAN LMS305 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	107 13771 72A AVE	Sources Community Resources Society	2,994
LOT B SECTION 22 TOWNSHIP 2 PLAN NWP11349 NWD SEC 220(1)(H) MA.	7328 144 ST	Newton Fellowship Baptist Church	6,451
LOT 1 SECTION 25 TOWNSHIP 2 PLAN LMP20904 NWD	8250 161 ST	Fleetwood International Church	3,712
LOT A SECTION 25 TOWNSHIP 2 PLAN BCP7288 NWD (FLEETWOOD PLACE).	16011 83 AVE	Fleetwood Place Holdings	27,990
SECTION 25 TOWNSHIP 2 NWD PARCEL N132' B, PART NW 1/4, REF PL 2623.	8590 160 ST	Surrey Chinese Baptist Church	4,854
LOT 1 SECTION 26 TOWNSHIP 2 PLAN LMP27235 NWD PART SE 1/4, EXCEPT PLAN PT ON ROAD PLAN BCP29639, SEC 341 (2) G.	15660 84 AVE	Evergreen Cottages	13,741
LOT 26 SECTION 26 TOWNSHIP 2 PLAN NWP47194 NWD EXCEPT PLAN EPP22542, SEC 220(1)(H)MA.	15577 82 AVE	Greater Vancouver Assembly Hall of Jehovahs Witnesses 18	12,460
LOT 4 SECTION 26 TOWNSHIP 2 PLAN NWP2824 NWD SEC 220(1)(H)MA.	8725 158 ST	Fleetwood Gospel Hall	4,120
LOT A SECTION 26 TOWNSHIP 2 PLAN BCP16894 NWD	15964 88 AVE	Trustees of the Congregation of the Surrey Korean Presbyterian Church	5,544
LOT 27 SECTION 27 TOWNSHIP 2 PLAN NWP48043 NWD	14756 88 AVE	Fraser Region Aboriginal Friendship Centre Association	1,473
LOT 41 SECTION 28 TOWNSHIP 2 PLAN LMP13196 NWD PART SE 1/4, SEC 224(2)(A).	8041 COOPERSHAWK CRT	Community Living Society	2,144
LOT 1 SECTION 28 TOWNSHIP 2 PLAN BCP30823 NWD	8365 140 ST	Canadian Ramgarhia Society Inc	3,461
LOT 4 SECTION 28 TOWNSHIP 2 PLAN NWP10208 NWD EXCEPT PLAN LMP23777 & LMP32059.	8383 140 ST	Evangelical Missionary Church of Canada	2,320
LOT 1 SECTION 29 TOWNSHIP 2 PLAN NWP62609 NWD EXCEPT PLAN B/L PL 64918, LMP44217, LMP51680.	8041 132 ST	Celebration Life Ministries	2,239
LOT 51 SECTION 29 TOWNSHIP 2 PLAN NWP59251 NWD EXCEPT PLAN PT DEDICATED RD ON LMP47874.	8135 132 ST	Sri Guru Singh Sabha Gurdwara Association	12,305
LOT 52 SECTION 29 TOWNSHIP 2 PLAN NWP59251 NWD EXCEPT PLAN LMP47874, SEC 220(1)(H).	8115 132 ST	Sri Guru Singh Sabha Gurdwara Association	14,472
LOT 1 SECTION 29 TOWNSHIP 2 PLAN LMS795 NWD PART SW 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	1 12988 84 AVE	Faith Dominion Ministry	832
LOT 14 SECTION 29 TOWNSHIP 2 PLAN LMS949 NWD PART NW 1/4, STRATA - SEC 224(2)(G) TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	114 12975 84 AVE	Greater Vancouver Youth for Christ	2,330

# STATEMENT OF 2018 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT 15 SECTION 29 TOWNSHIP 2 PLAN LMS949 NWD PART NW 1/4, STRATA - SEC 224(2)(A) TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	115 12975 84 AVE	Greater Vancouver Youth for Christ	2,145
LOT 99 SECTION 29 TOWNSHIP 2 PLAN LMS4521 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	115 13045 84 AVE	On The Water Rich Media Ministry	3,244
LOT 9 SECTION 29 TOWNSHIP 2 PLAN NWP5488 NWD PART NE 1/4, EXCEPT PLAN 86708, SEC 220(1)(H)MA.	8520 132 ST	Seventh-Day Adventist Church (BC C	8,405
LOT B SECTION 29 TOWNSHIP 2 PLAN LMP48694 NWD SEC 224(2)(A).	8580 132 ST	Bear Creek Punjab Cultural Society	533
LOT 15 SECTION 30 TOWNSHIP 2 PLAN NWS3424 NWD PART SE 1/4, STRATA SEC 224(2)(A) TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	15 12484 82 AVE	Surrey Crime Prevention Society	2,269
LOT 44 SECTION 30 TOWNSHIP 2 PLAN BCS15 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	204 12639 80 AVE	Akal Academy Society	1,699
LOT 3 SECTION 30 TOWNSHIP 2 PLAN BCS2004 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	211 12725 80 AVE	Progressive Intercultural Community Services Society	1,700
LOT 9 SECTION 30 TOWNSHIP 2 PLAN BCS2004 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	205 12725 80 AVE	Progressive Intercultural Community Services Society	494
LOT 10 SECTION 30 TOWNSHIP 2 PLAN BCS2004 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	206 12725 80 AVE	Progressive Intercultural Community Services Society	497
LOT 11 SECTION 30 TOWNSHIP 2 PLAN BCS2004 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	207 12725 80 AVE	Progressive Intercultural Community Services Society	534
LOT 12 SECTION 30 TOWNSHIP 2 PLAN BCS2004 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	208 12725 80 AVE	Progressive Intercultural Community Services Society	551
LOT 13 SECTION 30 TOWNSHIP 2 PLAN BCS2004 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	209 12725 80 AVE	Progressive Intercultural Community Services Society	725
LOT 4 SECTION 31 TOWNSHIP 2 PLAN LMP15632 NWD SEC 220(1)(H)MA.	12300 92 AVE	Trustees of the Congregation of the Maranatha Canadian Reformed Church	5,293
LOT B SECTION 31 TOWNSHIP 2 PLAN NWP6922 NWD EXCEPT PLAN 37396 & S/R/W PL 53885, SEC 224(2)(A).	8870 120 ST	Kennedy Community Hall Association	10,219
LOT C SECTION 31 TOWNSHIP 2 PLAN NWP16969 NWD	12057 88 AVE	Great Light Healing Ministries International	3,920
LOT 7 SECTION 32 TOWNSHIP 2 PLAN NWP88116 NWD SEC 220(1)(H)MA (SEE 6322-06005-3 FOR PRESCHOOL - SEC 341(2)(C)MA).	8868 128 ST	Pentecostal Assemblies of Canada	6,009
SECTION 32 TOWNSHIP 2 PLAN NWP6436 NWD LOT N134' B, EXCEPT PLAN 40114 & B/L 49022, SEC 220(1)(H)MA.	9135 132 ST	Philadelphia Church of Vancouver Society	5,901
LOT 1 SECTION 32 TOWNSHIP 2 PLAN NWP66067 NWD SEC 220(1)(H) MA.	13044 96 AVE	North Surrey Gospel Hall	2,386
LOT 1 SECTION 32 TOWNSHIP 2 PLAN NWP62948 NWD SEC 220(1)(H) MA.	13474 96 AVE	Christian & Missionary Alliance (Canadian Pacific District)	9,816
LOT 1 SECTION 33 TOWNSHIP 2 PLAN LMP12024 NWD SEC 220(1)(H)MA.	14219 88 AVE	Green Timbers Covenant Church Inc	4,050
LOT 3 SECTION 33 TOWNSHIP 2 PLAN NWP52522 NWD EXCEPT PLAN PT RD BCP433, PT RD BCP8561, SEC 224(2)(A).	9460 140 ST	The Centre for Child Development of Lower Mainland	14,306
LOT 24 SECTION SE34 TOWNSHIP 2 PLAN NWP29430 NWD SEC 220(1) (H)MA.	15048 92 AVE	Trustees of the Congregation of the Church of Christ (Surrey)	2,148
LOT 297 SECTION 34 TOWNSHIP 2 PLAN NWP62353 NWD PART SE 1/4.	8911 152 ST	St. John Ambulance Society	17,675
LOT 308 SECTION 34 TOWNSHIP 2 PLAN NWP53710 NWD PART NE 1/4, SEC 220(1)(H).	9243 152 ST	Danish Lutheran Church "Granly"	2,380
LOT 1 SECTION 35 TOWNSHIP 2 PLAN BCP42040 NWD	9025 160 ST	Elim Housing Society	25,655
LOT 2 SECTION 35 TOWNSHIP 2 PLAN BCP42040 NWD	9067 160 ST	Elim Housing Society	31,429

# STATEMENT OF 2018 CITY OF SURREY PERMISSIVE EXEMPTIONS

*(In accordance with Section 98 of the Community Charter)*

LEGAL DESCRIPTION	UNIT ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT A SECTION 35 TOWNSHIP 2 PLAN LMP46216 NWD SEC 220(1)(H).	9165 160 ST	Fleetwood Christian Reformed Church	5,844
LOT 14 SECTION 35 TOWNSHIP 2 PLAN NWP71026 NWD PART NW 1/4, SEC 224(2)(A) UPC84.	15293 95 AVE	Community Living Society	1,654
LOT 27 SECTION 35 TOWNSHIP 2 PLAN NWP31091 NWD EXCEPT PLAN PCL T B/L 68239, PT SUB'D BY PL 83273 & PL BCP49528.	15582 96 AVE	Vancouver Christadelphian Ecclesia	3,030
LOT 1 SECTION 35 TOWNSHIP 2 PLAN LMP34541 NWD SEC 220(1)(H)MA.	8855 156 ST	Trustees of the Congregation of the Northwood United Church	5,595
LOT A SECTION 35 TOWNSHIP 2 PLAN LMP53173 NWD SEC 224(2)(A).	15220 92 AVE	BC Family Hearing Resource Society	16,658
LOT 1 SECTION 36 TOWNSHIP 2 PLAN EPP47259 NWD	9012 160 ST	Legacy - A Church of the Nazarene	7,769
SECTION 36 TOWNSHIP 2 PLAN NWP5790 NWD PART NW 1/4, EXCEPT PLAN PCL A REF PL 84207 & PT RD LMP40357 & ROAD BCP46282, W1/2 N1/2 LT 1 SEC 220(1)(H).	9574 160 ST	Parkland Fellowship Baptist Church	7,967
LOT 1 SECTION 36 TOWNSHIP 2 PLAN NWP73579 NWD PART NE 1/4, EXCEPT PLAN ROAD PL BCP48074.	16590 96 AVE	Plea Community Services Society of BC	706
SECTION 16 TOWNSHIP 7 PLAN NWP7664 NWD PARCEL D, PART SW 1/4, PCL D(EXPL PL 7664) SEC 220(1)(H).	1614 184 ST	Trustees of Hazelmere United Church	1,024
LOT 1 SECTION 18 TOWNSHIP 7 PLAN LMP39629 NWD SEC 220(1)(H).	17029 16 AVE	Evangelical Covenant Church of Canada	3,631
SECTION 27 TOWNSHIP 7 NWD PART E 1/2 OF NW 1/4, EXCEPT PLAN 64907,64908.	19495 36 AVE	Lower Mainland German Shepherd Dog Club	6,259
LOT 22 SECTION 4 TOWNSHIP 8 PLAN NWP58597 NWD PART NW 1/4, HISTORIC SITE SEC 342 MA (ROBERT DOUGAL MACKENZIE HERITAGE HOUSE) SEC 225(2)(B).	5418 184 ST	Robert Dougal Mackenzie Heritage House	1,693
LOT A SECTION 4 TOWNSHIP 8 PLAN LMP40501 NWD SEC 220(1)(H).	5588 188 ST	Sonrise Full Gospel Church	5,797
LOT 9 SECTION 5 TOWNSHIP 8 PLAN NWP10274 NWD PART NW 1/4, EXCEPT PLAN 70047, SEC 220(1)(H).	5337 180 ST	Christian & Missionary Alliance (Canadian Pacific District)	10,582
SECTION 5 TOWNSHIP 8 PLAN BCP32766 NWD PARCEL 77, EXCEPT PLAN ROAD BCP47956.	5554 176 ST	Fraser Valley Heritage Railway Society	14,073
LOT 2 SECTION 7 TOWNSHIP 8 PLAN EPP24658 NWD	17567 57 AVE	Royal Canadian Legion	13,002
LOT 55 SECTION 7 TOWNSHIP 8 PLAN NWP39855 NWD PART SE 1/4, SEC 220(1)(H)MA.	17400 60 AVE	Surrey Covenant Reformed Church	2,408
LOT 77 SECTION 7 TOWNSHIP 8 PLAN NWP55563 NWD PART SE 1/4, SEC 220(1)(H)MA.	17575 58A AVE	Trustees of the Cloverdale Congregation of the United Church of Canada	3,426
SECTION 7 TOWNSHIP 8 PLAN NWP55276 NWD PARCEL A, SEC 220(1)(H)MA.	17475 59 AVE	Roman Catholic Archbishop of Vancouver	9,491
LOT 1 SECTION 7 TOWNSHIP 8 PLAN LMP46989 NWD	16940 FRIESIAN DR	Richardson Heritage House	952
LOT 1 SECTION 7 TOWNSHIP 8 PLAN BCP11903 NWD	16811 60 AVE	Boothroyd Heritage House	2,653
LOT 7 SECTION 7 TOWNSHIP 8 PLAN BCP3568 NWD SEC 220(1)(H).	6331 176 ST	Westwinds Community Church	6,489
LOT 118 SECTION 7 TOWNSHIP 8 PLAN NWP48116 NWD PART NE 1/4, SEC 220(1)(H)MA.	17473 60 AVE	Trustees of the Congregation of the Canadian Reformed Church	4,271
LOT 22 SECTION 8 TOWNSHIP 8 PLAN NWP76430 NWD PART SE 1/4.	5818 182 ST	Cecil Heppell House	1,527
LOT 22 BLOCK 14 SECTION 8 TOWNSHIP 8 PLAN NWP2107 NWD PART SW 1/4.	17677 56A AVE	Surrey Association for Community Living	1,523
LOT 40 SECTION 8 TOWNSHIP 8 PLAN NWP5067 NWD PART SW 1/4.	17567 57 AVE	Buddhist Compassion Relief Tze Chi Foundation of Canada	6,400
LOT A SECTION 8 TOWNSHIP 8 PLAN NWP8731 NWD PART SW 1/4.	17655 57 AVE	Lighthouse Spiritual Centre	1,923
LOT J BLOCK 42&43 SECTION 8 TOWNSHIP 8 PLAN NWP2107 NWD PART SW 1/4, EXCEPT PLAN B/L 64766, LMP19106, SEC 220(1)(H)MA.	5950 179 ST	Zion Lutheran Church of Surrey BC	5,408
LOT 1 SECTION 8 TOWNSHIP 8 PLAN NWS517 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	101 17687 56A AVE	Surrey Association for Community Living	572
LOT 2 SECTION 8 TOWNSHIP 8 PLAN NWS517 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	102 17687 56A AVE	Surrey Association for Community Living	571

# STATEMENT OF 2018 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

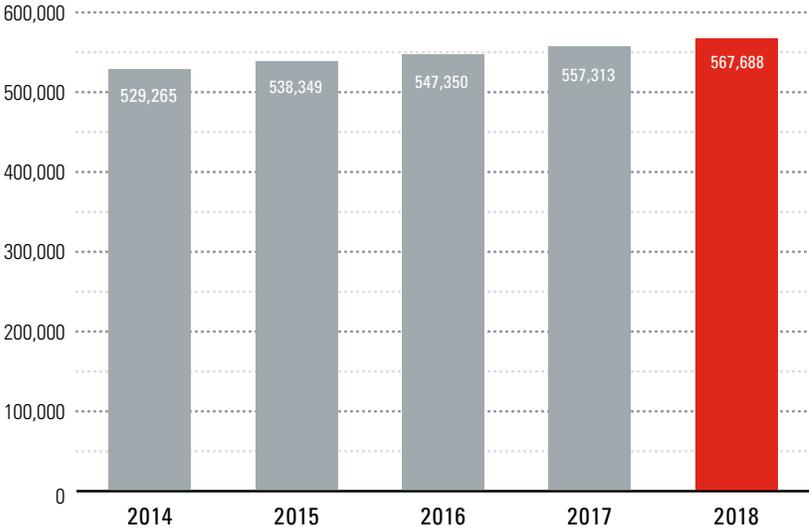
LEGAL DESCRIPTION	UNIT ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT 3 SECTION 8 TOWNSHIP 8 PLAN NWS517 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	201 17687 56A AVE	Surrey Association for Community Living	475
LOT 4 SECTION 8 TOWNSHIP 8 PLAN NWS517 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	202 17687 56A AVE	Surrey Association for Community Living	473
LOT 2 SECTION 8 TOWNSHIP 8 PLAN NWS1449 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1, LOT 1, PLAN NWS1449, SECTION 8, TOWNSHIP 8, NEW WESTMINSTER LAND DISTRICT, TO	5939 180 ST	Lutheran Senior Citizens Housing Soc	2,809
LOT 1 SECTION 8 TOWNSHIP 8 PLAN BCP10244 NWD CLOVERDALE PARK SEC 224(2)(A), STETSON BOWL(LEASED PORTION ONLY) SEE 8083-00014-0 FOR RACETRACK & 8083-03009-0 FOR CASINO & GRANDSTAND.	17890 62 AVE	Lower Fraser Valley Exhibition Association	2,494
LOT 2 BLOCK 1 SECTION 9 TOWNSHIP 8 PLAN NWP8746 NWD PART SW 1/4, EXCEPT PLAN PARCEL "A" (BYLAW PLAN 48414) AND PLAN EPP29439.	5988 184 ST	Guru Teg Bahadur Welfare Society	3,170
LOT B SECTION 9 TOWNSHIP 8 PLAN NWP17590 NWD EXCEPT PLAN LMP918.	18790 58 AVE	Free Presbyterian Church In Cloverdale	1,188
SECTION 9 TOWNSHIP 8 PLAN NWP76388 NWD PARCEL 1, PART SW 1/4, SEC 220(1)(H)MA.	18603 60 AVE	Cloverdale Bible Way	3,617
LOT 11 SECTION 9 TOWNSHIP 8 PLAN LMP18689 NWD	18919 62A AVE	Surrey Association for Community Living	1,996
LOT 1 SECTION 10 TOWNSHIP 8 PLAN BCP34902 NWD	19550 Fraser HWY	Baltic Properties (Brookside) Ltd.	31,395
LOT 1 SECTION 15 TOWNSHIP 8 PLAN NWP7371 NWD EXCEPT PLAN LMP1427, PCL "A" (EXPLANATORY PL 12335); & EXC PL BCP45376.	19533 64 AVE	Foursquare Gospel Church of Canada	6,756
LOT 12 SECTION 16 TOWNSHIP 8 PLAN NWP59668 NWD EXCEPT PLAN BCP48838.	18685 64 AVE	Cloverdale Baptist Church	13,071
LOT 2 SECTION 16 TOWNSHIP 8 PLAN BCP46146 NWD	18788 71 AVE	Clayton Heights Care Holdings	39,874
LOT 2 SECTION 16 TOWNSHIP 8 PLAN EPP30745 NWD	18625 FRASER HWY	Hope Community Church of Surrey BC	12,478
LOT 3 SECTION 17 TOWNSHIP 8 PLAN NWP3420 NWD PART NE 1/4, NE 80' X 100' SEC 224(2)(A).	7027 184 ST	Surrey Little Theatre	4,995
LOT 15 SECTION 27 TOWNSHIP 8 PLAN NWP33498 NWD PART NW 1/4.	8425 196 ST	Tong Do Sa Buddhist Temple Chogye Order Korea	1,637
LOT 1 BLOCK 1 SECTION 28 TOWNSHIP 8 PLAN NWP9828 NWD PART NW 1/4, SEC 339(1)(G)MA.	8679 HARVIE RD	St Nicolae Romanian Orthodox Church Inc	1,874
LOT 1 SECTION 28 TOWNSHIP 8 PLAN EPP60921 NWD	18922 88 AVE	Port Kells Fire Hall No. 7	5,531
LOT 1 SECTION 19 TOWNSHIP 8 PLAN BCP19721 NWD & SEC 30.	16870 80 AVE	The Pentecostal Assemblies of Canada	21,534
LOT A SECTION 30 TOWNSHIP 8 PLAN BCP18068 NWD	17171 80 AVE	Christ Worship Centre	4,743
LOT 21 SECTION 31 TOWNSHIP 8 PLAN NWP19576 NWD SEC 339(1)(G) MA.	16837 94A AVE	Lam Ty Ni (Lumbini) Buddhist Temple	2,400
SECTION 31 TOWNSHIP 8 NWD PARCEL B, PART NW 1/4, (PL WITH FEE DEPOSITED NO.15329F).	9568 168 ST	Tynehead Community Hall	8,836
LOT 11 SECTION 33 TOWNSHIP 8 PLAN NWP342 NWD E 117'.	19131 88 AVE	Trustees of Port Kells Congregational Church	1,881
LOT 1 DISTRICT LOT 365 BLOCK 4 PLAN NWP1143 NWD	16748 50 AVE	BC SPCA	5,097
LOT 1 SECTION 4 TOWNSHIP 9 PLAN LMS2076 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	101 9706 188 ST	The BC Wildlife Federation	3,177
LOT 4 SECTION 6 TOWNSHIP 9 PLAN LMP22110 NWD PART NE 1/4, EXCEPT PLAN ROAD EPP4732 AND EPP44826.	10110 175A ST	Korean Central Presbyterian Church of the Great	4,107
LOT 16 SECTION 7 TOWNSHIP 9 PLAN LMP47179 NWD	17215 104 AVE	The Nature Conservancy of Canada	1,714
LOT 3 SECTION 7 TOWNSHIP 9 PLAN LMP15379 NWD	17179 106 AVE	The Nature Trust of BC	179
LOT 4 SECTION 7 TOWNSHIP 9 PLAN LMP15379 NWD	17055 106 AVE	Nature Conservancy of Canada	1,397
LOT 23 SECTION 7 TOWNSHIP 9 PLAN NWP1799 NWD	17122 106 AVE	Nature Conservancy of Canada	1,646
LOT 24 SECTION 7 TOWNSHIP 9 PLAN NWP1799 NWD	17174 106 AVE	Nature Conservancy of Canada	1,646



## **STATISTICAL REVIEW**

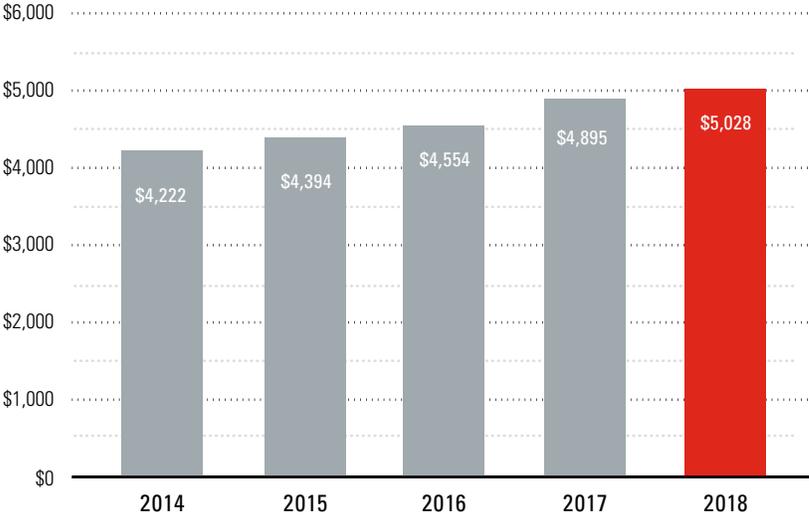
## Population

Source: City of Surrey Planning & Development Department



## Average Residential Tax and Utilities Bill

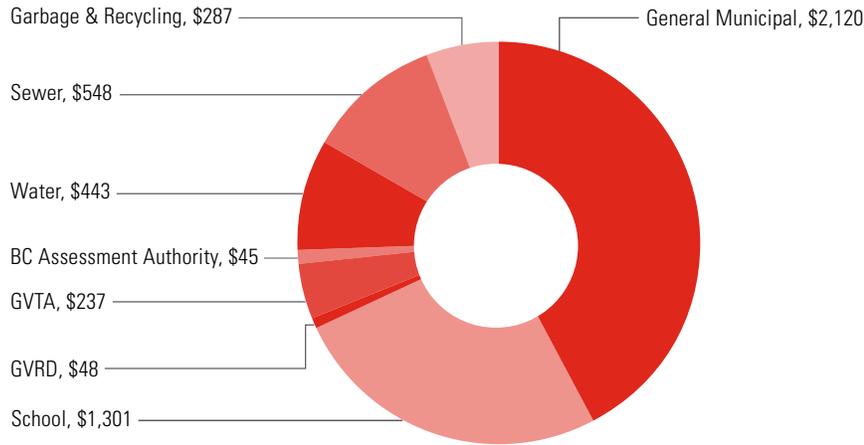
Source: City of Surrey Finance Department



# STATISTICAL REVIEW

## 2018 Average Residential Tax and Utilities Bill\*

Source: City of Surrey Finance Department

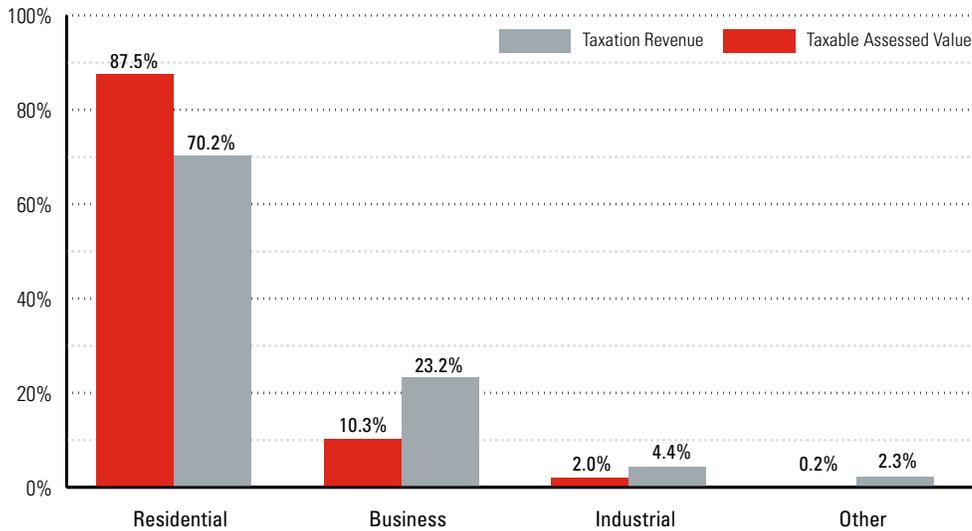


\* Based on an Average Residential Dwelling with Assessed Value of \$1,118,663.

Note: If Eligible for full Provincial Home Owner Grant, taxes are reduced by \$570 (\$845 if over 65 years of age or disabled)

## 2018 Taxable Assessment and Taxation by Property Class

Source: City of Surrey Finance Department



## Taxable Assessment and Taxation Statistics

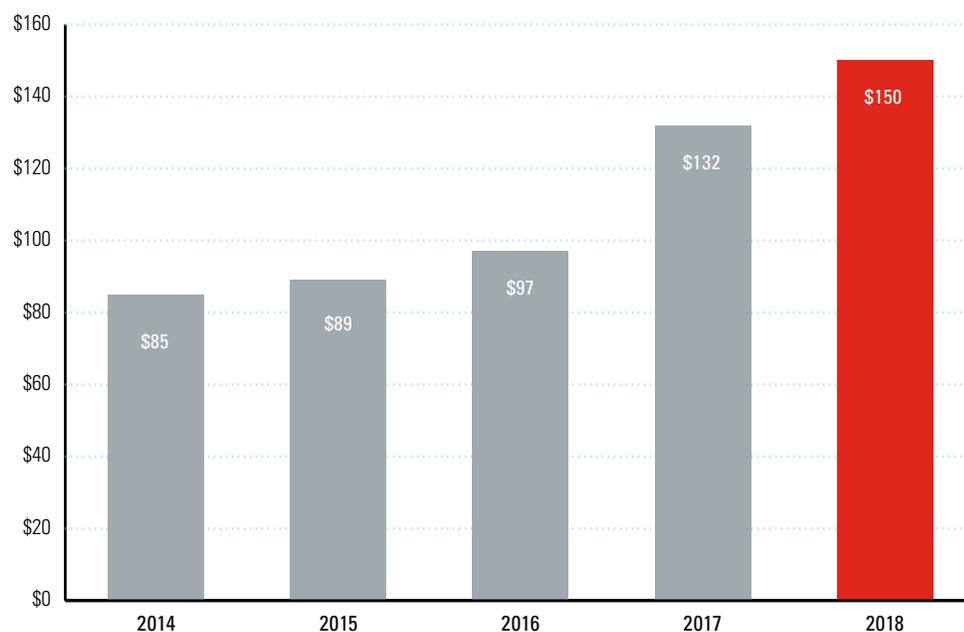
Source: City of Surrey Finance Department

	2014	2015	2016	2017	2018
<b>Taxable Assessment</b> (in thousands)	\$ 83,274,864	\$ 85,098,325	\$ 96,956,178	\$ 131,669,363	\$ <b>150,039,107</b>
Total Number of Assessed Properties	147,038	149,592	153,874	157,784	<b>157,594</b>
Population	529,265	538,349	547,350	557,313	<b>567,688</b>
Taxable Assessment Per Capita	\$ 157,341	\$ 158,073	\$ 156,918	\$ 212,467	\$ <b>237,160</b>
Percentage of Taxable Assessment Represented by:					
Residential	86.2%	86.2%	86.2%	87.8%	<b>87.5%</b>
Utilities	0.1%	0.1%	0.1%	0.1%	<b>0.1%</b>
Major Industrial	0.1%	0.1%	0.1%	0.1%	<b>0.1%</b>
Light Industrial	2.1%	2.1%	2.1%	1.8%	<b>1.9%</b>
Business / Other	11.3%	11.3%	11.4%	10.1%	<b>10.3%</b>
Non-Profit Recreation	0.2%	0.2%	0.1%	0.1%	<b>0.1%</b>
Farm	0.0%	0.0%	0.0%	0.0%	<b>0.0%</b>
	100.0%	100.0%	100.0%	100.0%	<b>100.0%</b>
<b>Gross Taxes Collected</b> (in thousands)*					
Current Year's Levy	\$ 575,771	\$ 605,328	\$ 671,038	\$ 716,595	\$ <b>761,023</b>
Current Taxes Collected	561,949	592,111	659,284	703,856	<b>746,634</b>
Current Taxes Outstanding	\$ 13,822	\$ 13,217	\$ 11,754	\$ 12,739	\$ <b>14,389</b>
Percentage of Taxes Collected	97.6%	97.8%	98.2%	98.2%	<b>98.1%</b>
Levy per Capita	\$ 1,088	\$ 1,124	\$ 1,226	\$ 1,286	\$ <b>1,341</b>

\* Gross Taxes Collected includes City tax levies plus collections for other authorities, such as School and GVTA

## Assessment for Taxation (in billions)

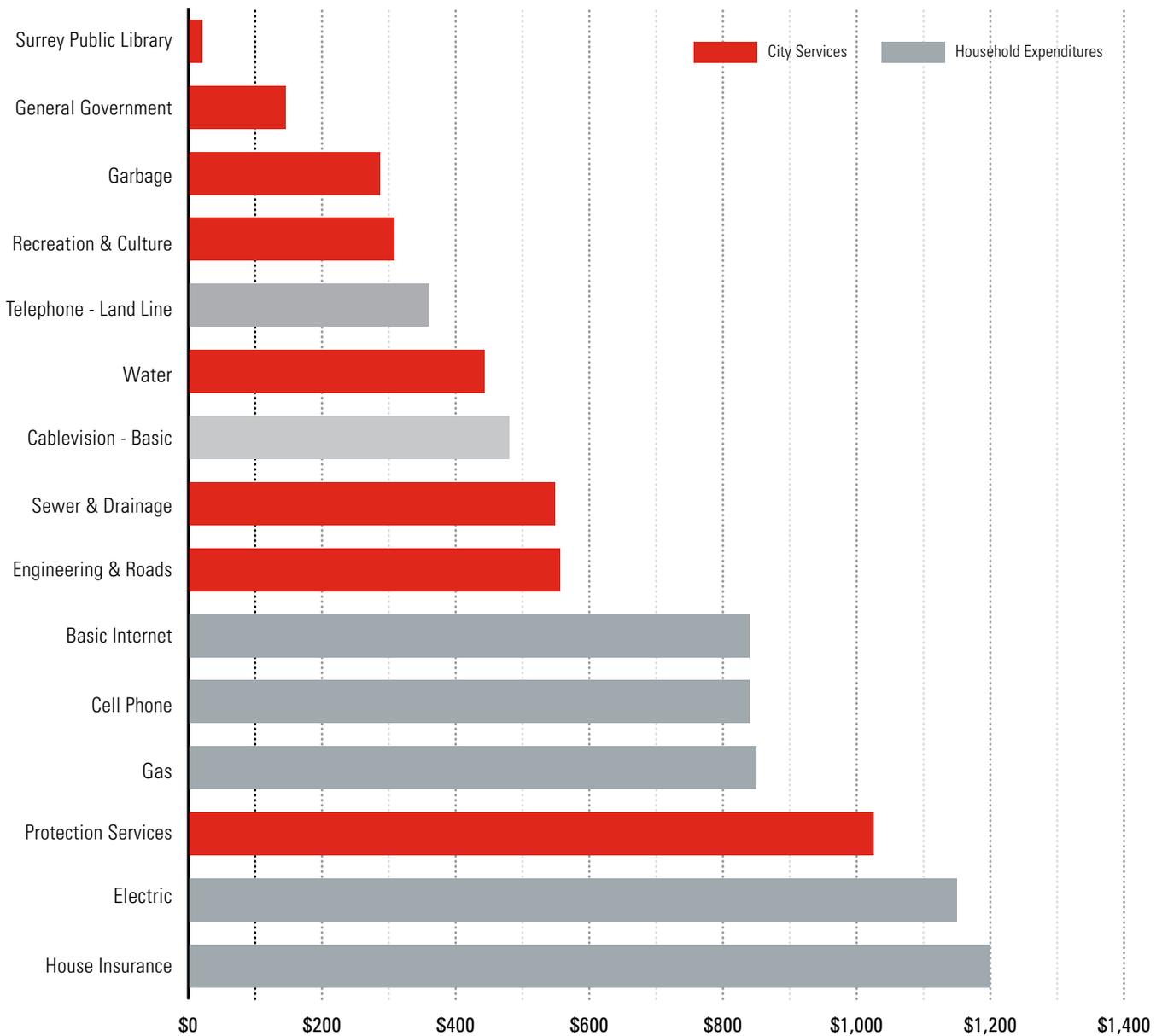
Source: City of Surrey Finance Department



# STATISTICAL REVIEW

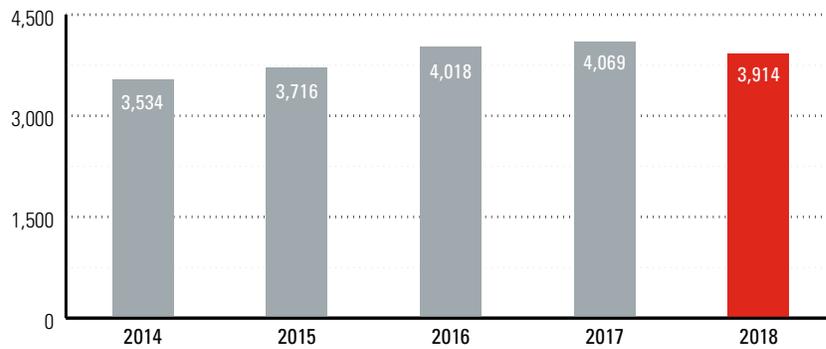
## 2018 Household Expenditures versus City Services

Source: City of Surrey Finance Department



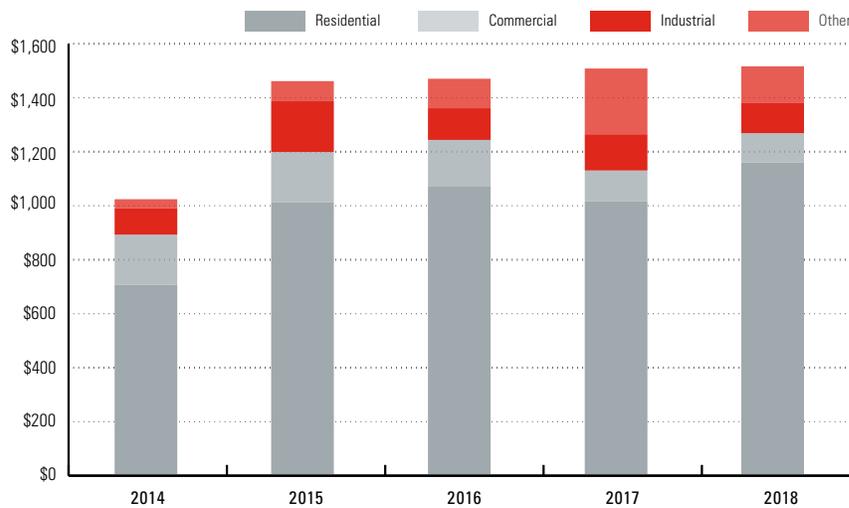
## Building Permits (# of permits issued)

Source: City of Surrey Planning & Development Department



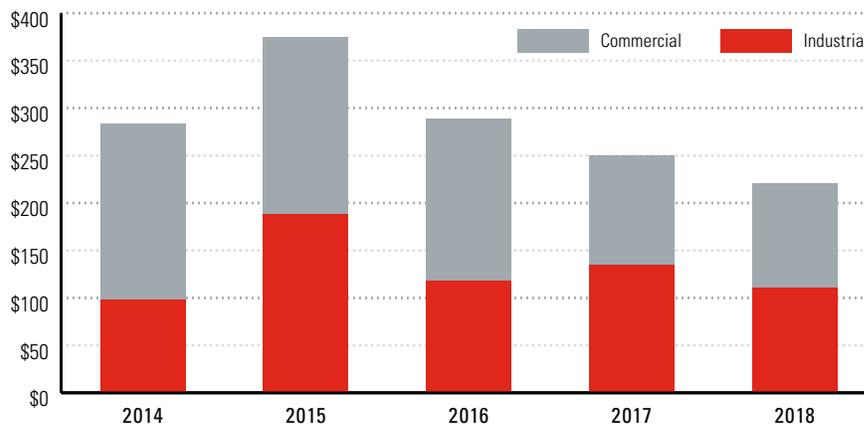
## Construction Value of Building Permits Issued (in millions)

Source: City of Surrey Planning & Development Department



## Commercial and Industrial Development Approved in Surrey (in millions)

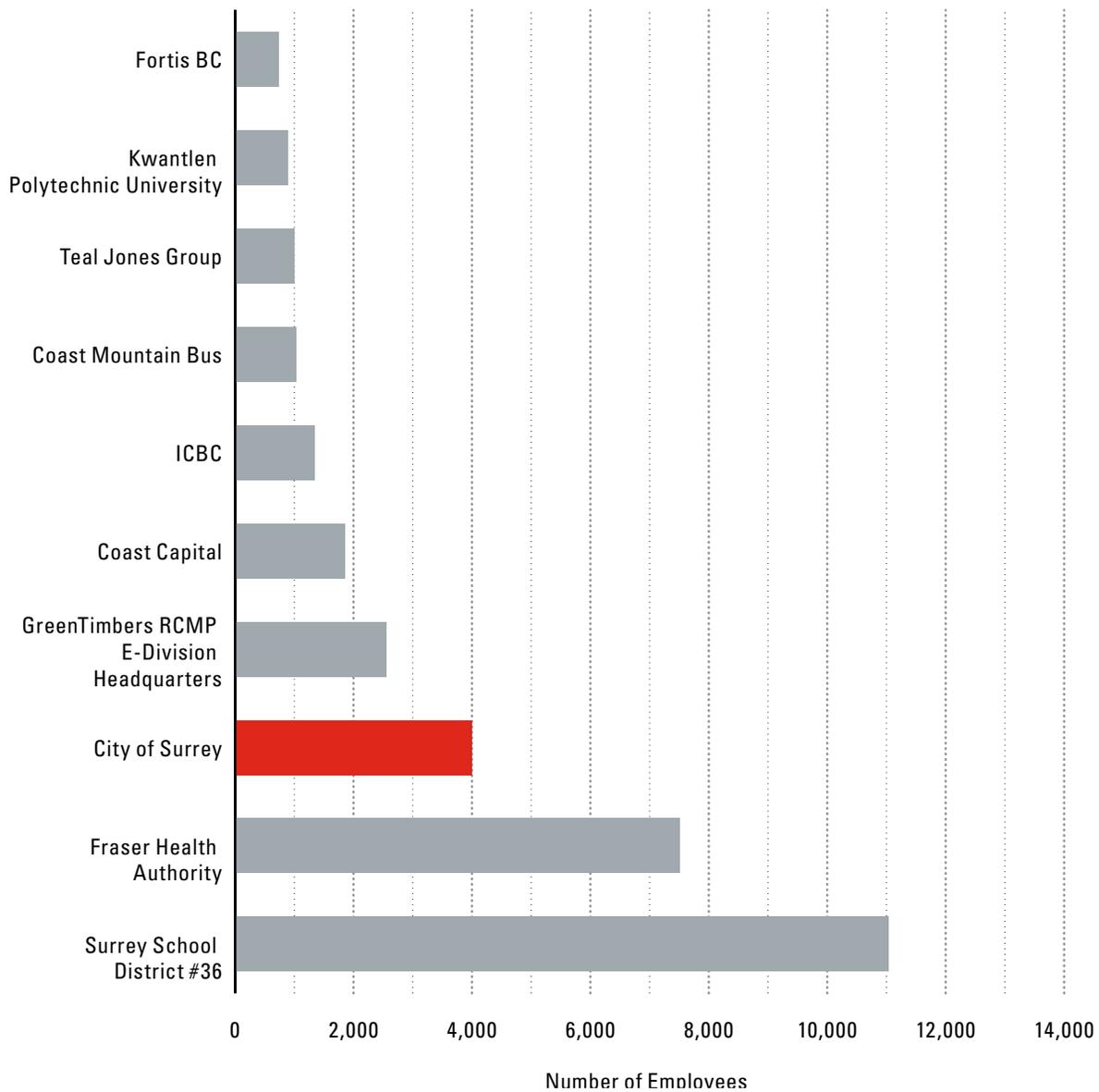
Source: City of Surrey Planning & Development Department



# STATISTICAL REVIEW

## Top 10 Employers in Surrey in 2018

Source: City of Surrey Economic Development Division

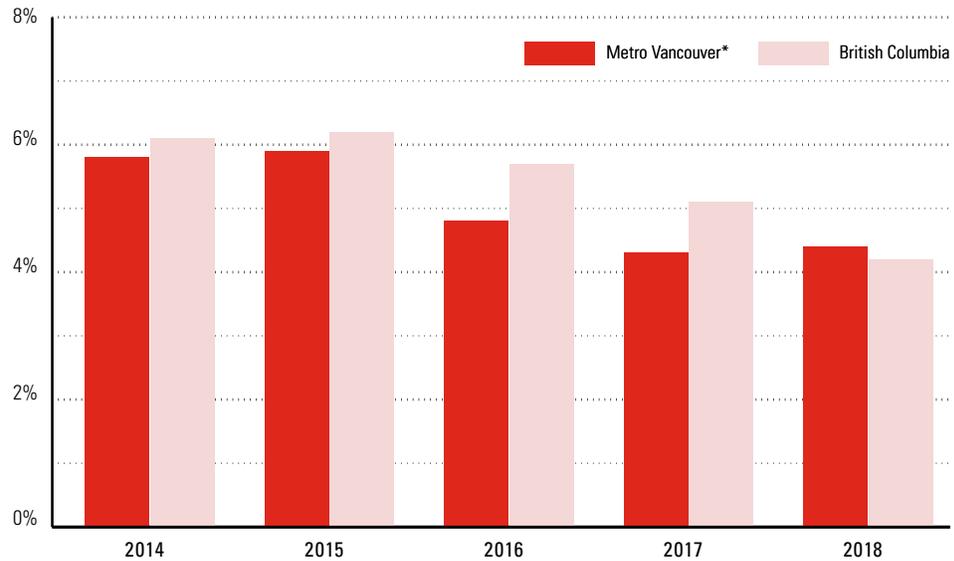


Note: These numbers are self-reported by the listed organizations. Other companies may have ranked but did not respond to information requests by the deadline.

Note: These numbers depict only the employees who are employed at the Surrey locations of the above organizations.

## Unemployment Rates (as of December 2018)

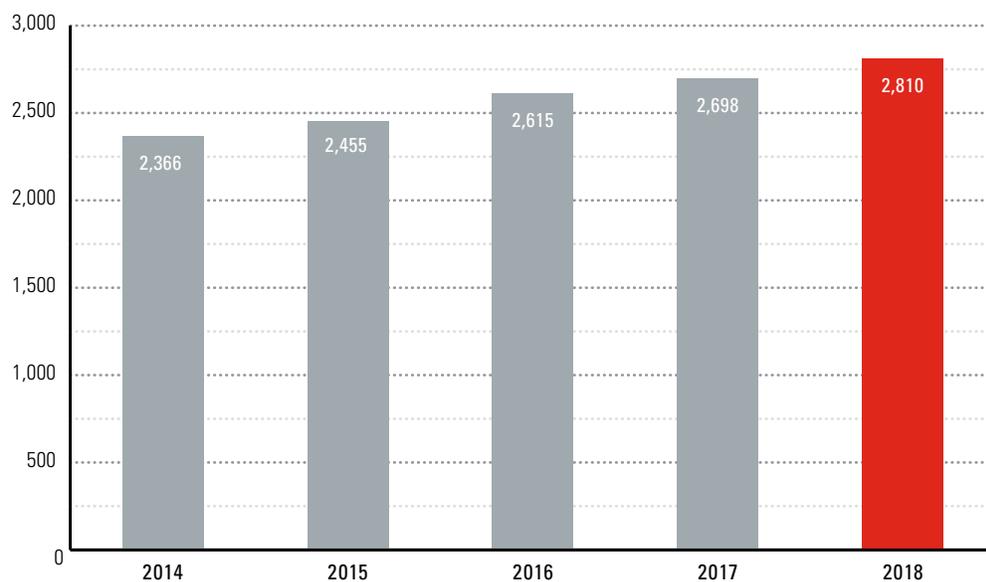
Source: BC Stats



\*Metro Vancouver includes Anmore, Belcarra, Bowen Island, Burnaby, Coquitlam, Delta, Langley (City and District), Lions Bay, Maple Ridge, New Westminster, North Vancouver (City and District), Pitt Meadows, Port Coquitlam, Port Moody, Richmond, Surrey, Vancouver, West Vancouver, White Rock, and Electoral Area A.

## Full Time Equivalent\* Employees (as of December 31, 2018)

Source: Corporate Services Department

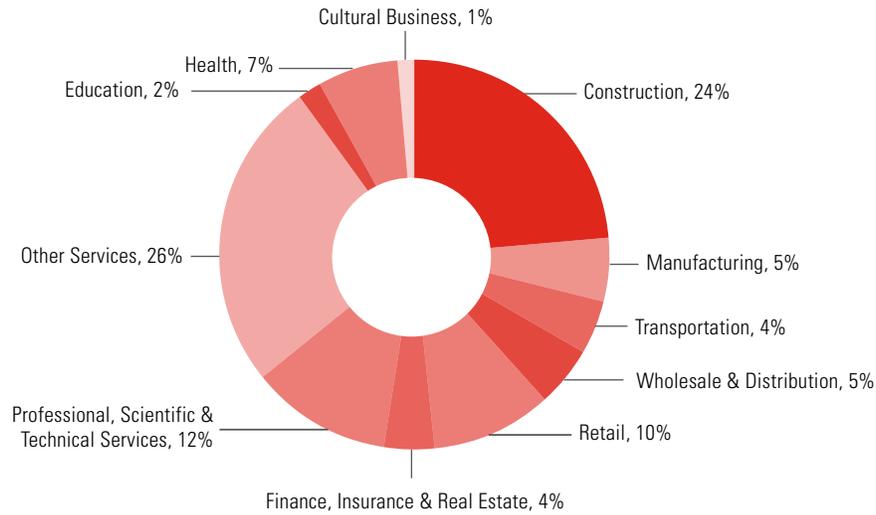


\*Full-time equivalent (FTE) is a term expressing the amount of time for which a position has been budgeted in relation to the amount of time a regular full-time employee normally works in a year. Most full-time employees (1.00FTE) are paid either 1,820 or 1,950 hours in a year, depending on their staffing position requirements.

# STATISTICAL REVIEW

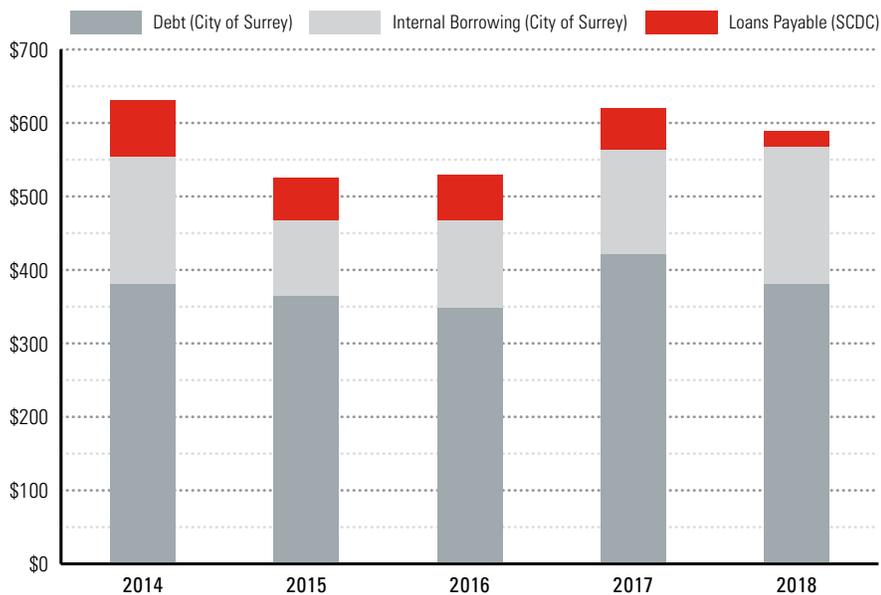
## Surrey's Business Distribution by Sector

Source: City of Surrey Economic Development Division



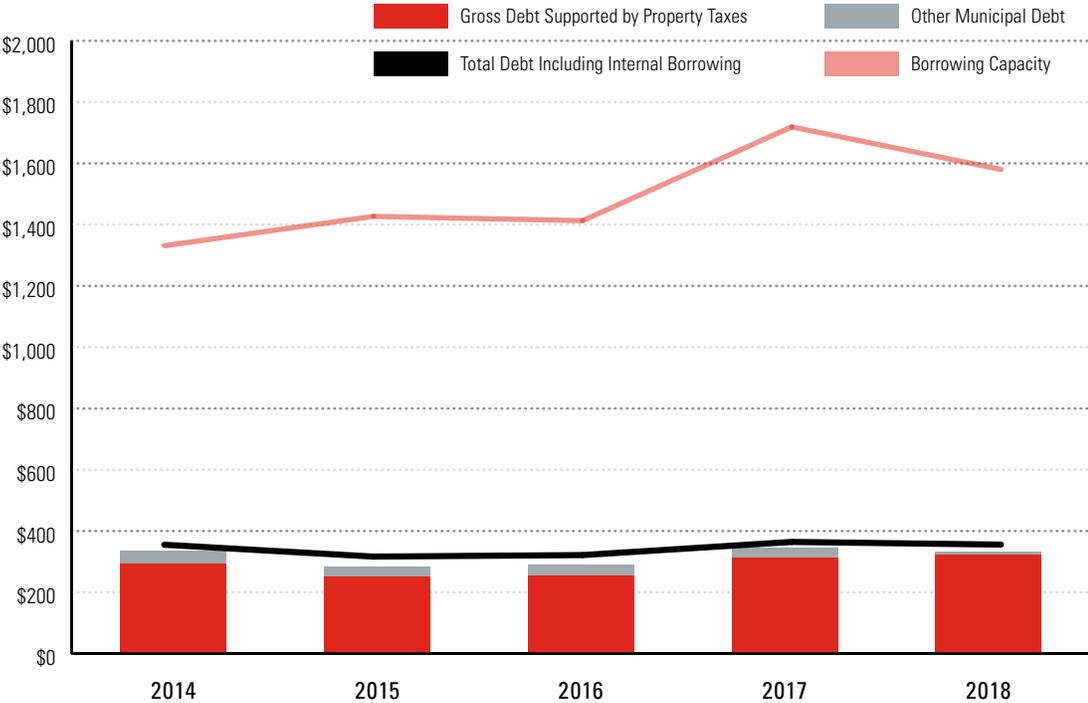
## Consolidated Debt per Capita

Source: City of Surrey Finance Department



### Gross Debt Supported by Property Tax versus Total Debt (in millions)

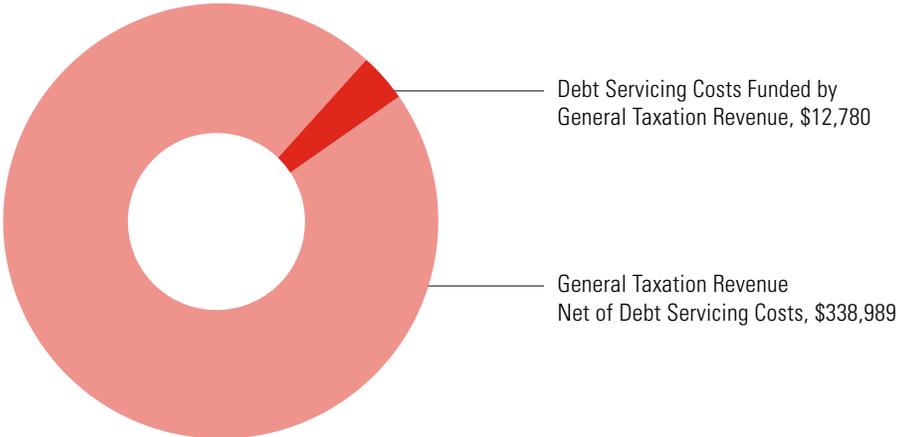
Source: City of Surrey Finance Department



Overlapping debt which represents the total debt of regional districts where the City of Surrey is a member and is jointly and severally liable, is not included. The City's overlapping debt (in millions of dollars) was \$2,201 in 2018 (2017: \$1,986).

### 2018 Debt Servicing Costs Compared to General Taxation Revenue (in thousands)

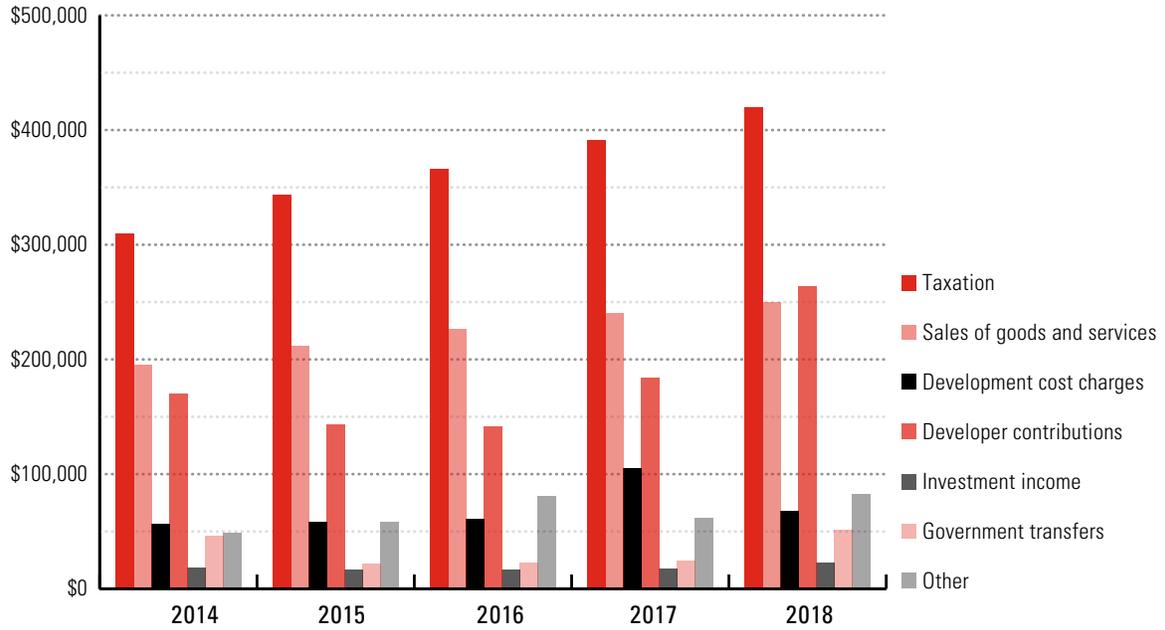
Source: City of Surrey Finance Department



# STATISTICAL REVIEW

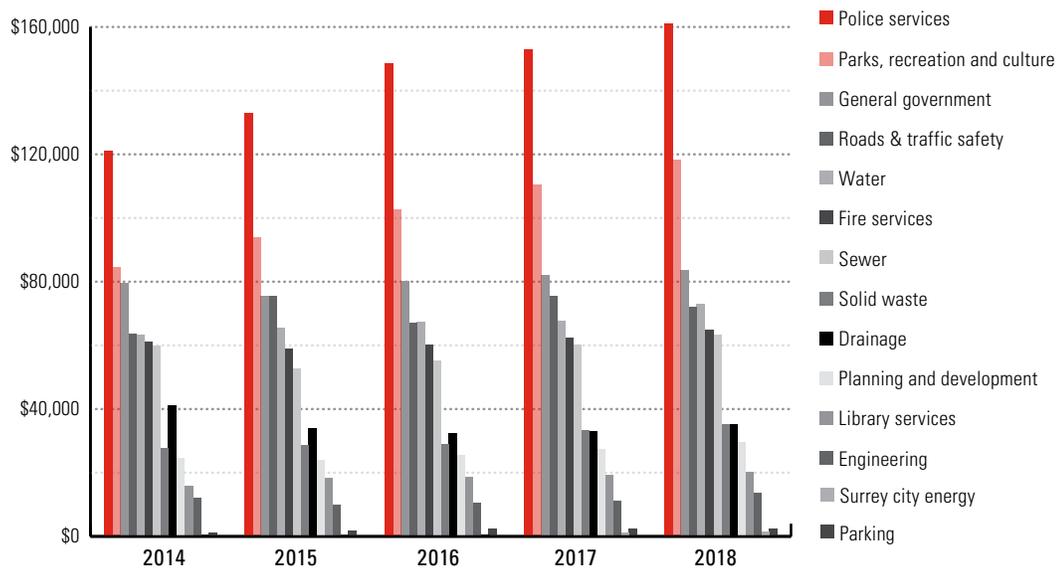
**Revenue Trend by Source of Revenue** (in thousands)

Source: City of Surrey Finance Department



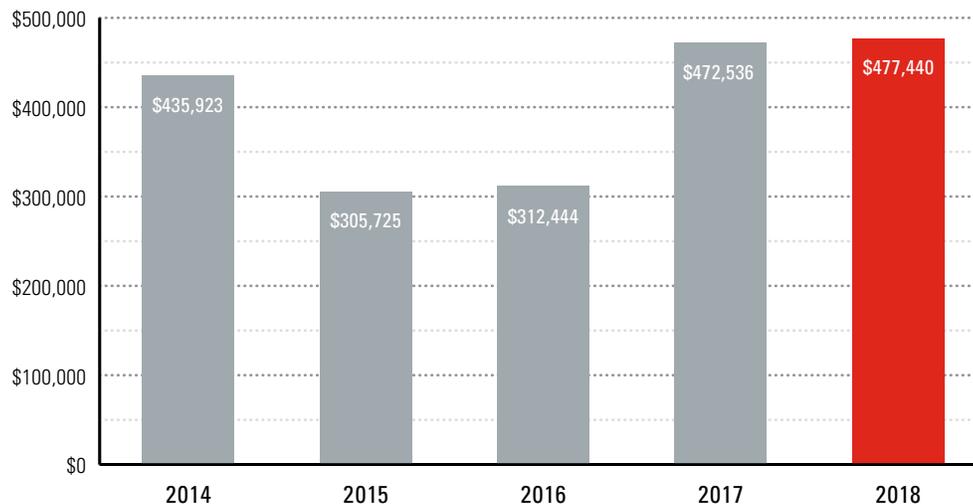
**Expenses Trend by Function** (in thousands)

Source: City of Surrey Finance Department



## Net Tangible Capital Asset Acquisitions (in thousands)

Source: City of Surrey Finance Department



## Financial Statistics (in thousands)

Source: City of Surrey Finance Department

	2014	2015	2016	2017	2018
Contribution to/(from) capital from equity	\$ 490,458	\$ 305,795	\$ 355,883	\$ 525,979	\$ 633,786
Contribution to/(from) reserves	(299,820)	(122,827)	(139,980)	(238,864)	(247,607)
Transfer to/(from) appropriated surplus	-	-	-	-	-
<b>Annual Surplus</b>	\$ 190,638	\$ 182,968	\$ 215,903	\$ 287,115	\$ 386,179
Financial Assets	\$ 813,380	\$ 870,595	\$ 979,742	\$ 1,028,281	\$ 1,111,559
Liabilities (excluding Debt)	(580,896)	(609,546)	(696,503)	(738,023)	(819,761)
Debt	(241,976)	(227,918)	(224,562)	(267,219)	(229,024)
<b>Net Financial Assets/(Debt)</b>	\$ (9,492)	\$ 33,131	\$ 58,677	\$ 23,039	\$ 62,774
Restricted Reserves/Appropriated Surplus	\$ 216,404	\$ 187,747	\$ 195,736	\$ 186,740	\$ 208,821
Internal Borrowing	(91,870)	(54,922)	(64,806)	(78,695)	(105,365)
Unappropriated Surplus/Committed Funds	80,224	101,656	143,962	173,482	179,057
Tangible Capital Assets (net of debt)	7,773,409	7,926,653	8,102,145	8,382,625	8,767,818
<b>Accumulated Surplus</b>	\$ 7,978,167	\$ 8,377,037	\$ 8,377,037	\$ 8,664,152	\$ 9,050,331

### DEFINITIONS

#### Annual Surplus/(Deficit)

The statement of operations reports the surplus (or deficit) from operations in the accounting period.

#### Net Financial Assets/(Net Debt)

Net debt is measured as the difference between a government's liabilities and financial assets. Net debt provides a measure of the future revenues required to pay for past transactions and events. If the government's financial assets exceed its liabilities, then the indicator is a net financial asset position, indicating that there are net financial assets on hand, which can provide financial resources to finance future operations.

#### Accumulated Surplus/(Deficit)

Financial assets can be used to discharge liabilities or provide services, while non-financial assets can normally be used only for service provision to accomplish its future objectives. Non-financial assets are added to net financial assets (or net financial debt) to calculate the accumulated surplus or deficit for the accounting period.

# STATISTICAL REVIEW

## CONSOLIDATED REVENUES (in thousands)

Source: City of Surrey Finance Department

	2014	2015	2016	2017	2018
<b>Taxation Revenue</b>					
Property taxes	\$ 262,365	\$ 276,588	\$ 297,206	\$ 320,990	<b>\$ 348,065</b>
Drainage parcel taxes	31,918	50,108	51,569	53,629	<b>55,138</b>
Grants-in-lieu of taxes	15,190	16,244	16,446	16,596	<b>16,626</b>
Other	475	520	642	480	<b>316</b>
Collections for other authorities					
Province of BC - School taxes	211,600	215,134	215,746	230,932	<b>\$ 241,267</b>
Greater Vancouver Regional District	6,151	6,140	6,059	6,541	<b>7,676</b>
BC Assessment Authority	6,792	6,832	6,786	7,362	<b>7,766</b>
Greater Vancouver Transportation Authority	42,765	42,579	41,375	43,692	<b>46,500</b>
Other	8,777	10,327	14,759	13,979	<b>14,262</b>
	586,033	624,472	650,588	694,201	<b>737,616</b>
Collections for other authorities	(276,085)	(281,012)	(284,725)	(302,506)	<b>(317,471)</b>
	\$ 309,948	\$ 343,460	\$ 365,863	\$ 391,695	<b>\$ 420,145</b>
<b>Sale of Goods and Services</b>					
Application fees	\$ 1,993	\$ 2,831	\$ 3,537	\$ 3,525	<b>\$ 5,012</b>
Recreation and culture	20,048	21,520	24,727	26,049	<b>27,513</b>
Utility rates and fees	141,495	147,107	153,449	159,347	<b>168,067</b>
Other	31,820	40,062	44,529	51,116	<b>49,689</b>
	\$ 195,356	\$ 211,520	\$ 226,242	\$ 240,037	<b>\$ 250,281</b>
<b>Development Cost Charges</b>					
	\$ 56,611	\$ 58,598	\$ 61,260	\$ 104,963	<b>\$ 68,353</b>
<b>Developer Contributions</b>					
	\$ 170,236	\$ 143,004	\$ 141,214	\$ 183,736	<b>\$ 263,556</b>
<b>Investment Income</b>					
	\$ 18,454	\$ 16,437	\$ 16,500	\$ 17,533	<b>\$ 22,633</b>
<b>Transfers from Other Governments</b>					
Provincial government and other	\$ 28,027	\$ 22,013	\$ 22,074	\$ 21,152	<b>\$ 37,445</b>
Federal government	18,102	392	710	3,525	<b>14,277</b>
	\$ 46,129	\$ 22,405	\$ 22,784	\$ 24,677	<b>\$ 51,722</b>
<b>Other</b>					
Licenses and permits	\$ 21,620	\$ 24,126	\$ 27,575	\$ 30,040	<b>\$ 33,713</b>
Leases and rentals	11,129	11,954	10,589	11,830	<b>13,286</b>
Penalties and interest on taxes	5,096	4,901	4,776	4,812	<b>5,365</b>
Miscellaneous	3,937	5,214	5,264	5,486	<b>7,130</b>
Gain on sale of assets	6,982	11,821	32,634	9,511	<b>15,709</b>
Gain on sale of partnership interest	-	-	-	-	<b>7,338</b>
	\$ 48,764	\$ 58,016	\$ 80,838	\$ 61,679	<b>\$ 82,541</b>
<b>TOTAL REVENUES</b>	<b>\$ 845,798</b>	<b>\$ 853,440</b>	<b>\$ 914,701</b>	<b>\$ 1,024,320</b>	<b>\$ 1,159,231</b>

# STATISTICAL REVIEW

## CONSOLIDATED EXPENSES (in thousands)

Source: City of Surrey Finance Department

	2014	2015	2016	2017	2018
<b>By Function</b>					
Police services	\$ 120,938	\$ 133,003	\$ 148,379	\$ 152,798	\$ 161,096
Parks, recreation and culture	84,583	93,830	102,710	110,435	118,159
General government	79,567	75,323	80,232	81,896	83,649
Roads and traffic safety	63,650	75,269	66,936	75,334	72,006
Water	63,126	65,281	67,147	67,715	72,964
Fire services	61,114	58,858	60,183	62,262	64,669
Sewer	59,861	52,471	55,096	59,971	63,274
Solid waste	27,605	28,690	28,999	33,117	35,147
Drainage	40,969	33,790	32,171	32,986	35,062
Planning and development	24,383	24,003	25,449	27,241	29,524
Library services	15,780	18,283	18,532	19,051	20,157
Engineering	12,061	9,717	10,326	11,050	13,561
Surrey city energy	284	231	395	1,105	1,399
Parking	1,239	1,724	2,243	2,244	2,385
	\$ 655,160	\$ 670,473	\$ 698,798	\$ 737,205	\$ 773,052

<b>By Object</b>					
Salaries and benefits	\$ 217,515	\$ 227,643	\$ 244,856	\$ 257,820	\$ 272,388
RCMP contracted services	97,766	121,149	121,149	123,407	129,972
Consulting and professional services	20,983	17,713	17,713	18,857	19,009
Telephone and communications	2,217	2,239	2,239	2,259	2,417
Regional district utility charges	71,955	77,070	77,070	81,356	86,868
Utilities	11,551	13,064	13,064	14,383	15,363
Garbage collection and disposal	19,205	20,295	20,295	23,033	23,097
Maintenance and small equipment	17,768	15,871	15,871	18,536	20,145
Insurance and claims	2,705	3,916	3,916	3,410	3,307
Leases and rentals	3,574	5,016	5,016	9,304	9,768
Supplies and materials	39,962	29,737	29,737	34,931	32,804
Advertising and media	2,099	2,083	2,083	2,172	2,123
Grants and sponsorships	2,341	4,170	4,170	3,086	4,363
Contract payments	22,565	21,156	21,156	23,570	22,481
Other	22,993	11,556	11,556	12,280	15,593
Cost recoveries, net	(18,315)	(22,144)	(22,144)	(24,934)	(29,819)
Interest on debt (note 9)	8,092	8,097	8,097	8,615	10,493
Interest, fiscal services and other	1,744	2,116	2,116	798	2,031
	546,720	560,747	577,960	612,883	642,403
Amortization expense	108,440	116,837	120,838	124,322	130,649
	\$ 655,160	\$ 677,584	\$ 698,798	\$ 737,205	\$ 773,052

# STATISTICAL REVIEW

## RESERVES, COMMITTED FUNDS AND SURPLUS (in thousands)

Source: City of Surrey Finance Department

	2014	2015	2016	2017	2018
<b>Reserve Funds</b> <i>(before internal borrowing)</i>					
Capital legacy	\$ 53,356	\$ 45,530	\$ 46,120	\$ 46,534	<b>47,329</b>
Municipal land	15,832	5,665	19,284	22,649	<b>39,002</b>
Equipment and building replacement	35,888	33,670	34,325	35,659	<b>32,611</b>
Neighbourhood Concept Plans	23,836	22,783	22,648	23,775	<b>22,521</b>
Park land acquisition	8,876	9,948	18,687	26,309	<b>22,372</b>
Local improvement financing	15,173	15,689	16,143	16,591	<b>17,015</b>
Environmental stewardship	6,448	6,536	6,559	6,661	<b>6,749</b>
Parking space	1,260	1,535	1,586	2,618	<b>2,629</b>
Water claims	1,315	1,328	1,338	1,345	<b>1,351</b>
Affordable housing	8	23	23	23	<b>23</b>
	\$ 161,992	\$ 142,707	\$ 166,713	\$ 182,164	<b>191,602</b>
<b>Internal Borrowing</b>	\$ (91,870)	\$ (54,922)	\$ (64,806)	\$ (78,695)	<b>(105,365)</b>
<b>Committed Funds</b>					
General operating	\$ 28,353	\$ 33,250	\$ 44,727	\$ 62,960	<b>82,374</b>
Roads operating and capital	26,843	37,434	39,157	38,032	<b>14,559</b>
Water operating and capital	38,406	38,919	38,872	38,131	<b>31,728</b>
Sewer operating and capital	24,232	28,188	24,965	17,921	<b>18,908</b>
Drainage operating and capital	18,779	15,957	12,629	12,162	<b>11,922</b>
Surrey City Energy operating and capital	(3,585)	(6,268)	3,233	5,777	<b>(79)</b>
Library Services	198	182	238	240	<b>235</b>
	\$ 133,226	\$ 147,662	\$ 163,821	\$ 175,223	<b>159,647</b>
<b>Appropriated Surplus</b> <i>(before allocations)</i>					
Infrastructure replacement	\$ (6,103)	\$ (5,058)	\$ (22,278)	\$ (45,811)	<b>(28,318)</b>
Revenue stabilization	13,250	13,989	16,589	16,593	<b>13,490</b>
Self insurance	15,982	15,053	13,113	12,288	<b>11,732</b>
Operating contingency and emergencies	8,758	8,782	8,782	8,782	<b>8,276</b>
Environmental emergencies	5,346	7,420	7,420	7,420	<b>7,082</b>
Prepaid expenses	3,962	3,997	4,517	4,375	<b>4,197</b>
Inventories of supplies	1,011	857	880	929	<b>760</b>
	\$ 54,412	\$ 45,040	\$ 29,023	\$ 4,576	<b>17,219</b>

## RESERVES, COMMITTED FUNDS AND SURPLUS (in thousands) *continued*

Source: City of Surrey Finance Department

	2014	2015	2016	2017	2018
<b>Unappropriated Surplus</b>					
General operating fund	\$ 7,831	\$ 7,831	\$ 7,831	\$ 7,831	<b>7,831</b>
Employee future benefits	(6,998)	(6,998)	(6,998)	(6,998)	<b>(6,998)</b>
Water operating fund	3,000	3,000	3,000	3,000	<b>3,000</b>
Sewer operating fund	3,000	3,000	3,000	3,000	<b>3,000</b>
Library Services	(325)	(325)	(324)	(324)	<b>(324)</b>
	\$ 6,508	\$ 6,508	\$ 6,509	\$ 6,509	<b>6,509</b>
Other funds:					
Surrey City Development Corp	(67,722)	(60,526)	(34,247)	(15,910)	<b>6,834</b>
Surrey Homelessness and Housing Society	8,212	8,012	7,879	7,451	<b>6,019</b>
Innovation Boulevard	-	-	-	209	<b>48</b>
	\$ (53,002)	\$ (46,006)	\$ (19,859)	\$ (1,741)	<b>19,410</b>
<b>Tangible Capital Assets</b> (note 10)	\$ 7,982,686	\$ 8,123,149	\$ 8,312,963	\$ 8,635,809	<b>8,982,600</b>
Debt funded assets	(209,277)	(196,496)	(210,818)	(253,184)	<b>(214,782)</b>
<b>Total Equity in Tangible Capital Assets</b>	\$ 7,773,409	\$ 7,926,653	\$ 8,102,145	\$ 8,382,625	<b>8,767,818</b>
<b>TOTAL ACCUMULATED SURPLUS</b>	\$ 7,978,167	\$ 8,161,134	\$ 8,377,037	\$ 8,664,152	<b>9,050,331</b>

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