

NO: **R115**

COUNCIL DATE: **June 23, 2014**

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## REGULAR COUNCIL

TO: **Mayor & Council**

DATE: **June 18, 2014**

FROM: **General Manager, Finance & Technology**

FILE: **1880-20**

SUBJECT: **2013 Statement of Financial Information**

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## RECOMMENDATION

The Finance & Technology Department recommends that Council approve the 2013 Statement of Financial Information that is attached to this report as **Appendix "I"**.

## BACKGROUND

The *Financial Information Act* (the "Act") was enacted in the fall of 1993 and requires all municipalities to provide the Province with a Statement of Financial Information on an annual basis. The Statement is to include, for the year being reported, the City's audited financial statements along with information regarding the remuneration paid to the Mayor and each Councillor, the name of and the remuneration paid to each employee who received more than \$75,000 from the City, the name of and the amount paid to each supplier of goods and/or services to whom the City paid more than \$25,000, and grants paid by the City for more than \$25,000. The Act requires that Council approve the Statement of Financial Information prior to its submission to the Province. The Act also requires that the Statement be made available to the public before June 30<sup>th</sup> of the year following the year to which the information in the Statement applies.

## DISCUSSION

The 2013 Statement of Financial Information has been prepared in accordance with the Act and is attached as **Appendix "I"** to this report. The Statement includes the 2013 audited financial statements, which were adopted by Council on May 12, 2014.

The remuneration and expenses paid to City staff are reported in the Statement under three categories as follows:

- **Base Salary:** This is the salary that the employee earned in 2013;
- **Taxable Benefit and Other:** This includes any payout of earned time related to vacations, gratuity payments, pay for performance, lump sum payments, banked overtime, retirement and/or vehicle allowances; and
- **Expenses:** This includes any expenses paid by the City on behalf of the employee, including annual professional association and membership fees, conferences, training, seminars and travel related to City business.

As part of our ongoing efforts to be an open, transparent and accessible government, staff will post this report to the Financial Documents section of the City's website.

## CONCLUSION

The *Act* requires that municipalities provide to the Province a Statement of Financial Information for each calendar year. This Statement is to be approved by Council before it is forwarded to the Province. The Act stipulates that the Statement is to be made available to the public before June 30th of the year following the year to which the information in the Statement applies. Based on the above discussion, it is recommended that Council approve the 2013 Statement of Financial Information that is attached as Appendix "I" to this report and which has been prepared in accordance with the requirements of the *Act*.



Vivienne Wilke, CGA  
General Manager,  
Finance & Technology

Appendix "I": 2013 Statement of Financial Information for the City of Surrey

**CITY OF SURREY**

**STATEMENT OF FINANCIAL  
INFORMATION**

**Year Ended December 31, 2013**

**(In compliance with the Financial Information Act of British Columbia,  
Chapter 140)**

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



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Dianne L. Watts  
Mayor, City of Surrey



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Vivienne Wilke, CGA  
General Manager, Finance & Technology

June 24, 2014

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

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

The Audit Committee is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal controls. The Audit Committee meets with management, the internal auditor and the external auditors as required.

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

On behalf of The City of Surrey



Vivienne Wilke, CGA  
General Manager, Finance & Technology  
June 24, 2014





# FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2013







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# AUDIT COMMITTEE



Councillor Gill, Chair



Councillor Hayne, Member



Councillor Hunt, Member

The primary function of the Audit Committee is to assist the City Council in fulfilling its oversight responsibilities by reviewing the audited annual financial statements and other financial information, and the City's staff conduct within systems of internal controls and auditing processes.

# REPORT *from the* General Manager, Finance & Technology

May 7, 2014

## To Mayor Dianne Watts and Members of City Council

It is my pleasure to submit in accordance with the requirements of the Community Charter, the Annual Financial Report for the City of Surrey for the year ended December 31, 2013. This Report includes the consolidated Financial Statements and the Auditor's Report.

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 Canadian Institute of Chartered Accountants (CICA). In addition to the City of Surrey, the reporting entity comprises all organizations, boards and enterprises financially accountable to the City of Surrey, including the Surrey Public Library, the Surrey Homelessness and Housing Society and the Surrey City Development Corporation.

The public accounting firm KPMG 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, 2013 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. KPMG LLP has also stated that the City maintains a system of internal accounting controls designed to provide reasonable assurance for safeguarding the City's assets and the reliability of financial records and documents.

## FINANCIAL OVERVIEW

### 2013 in Review

The construction of new facilities under the 'Build Surrey' Program continued to bolster development throughout the City during the year. The City Centre has attracted significant development interest over 2013 and is expected to continue to be a significant location for development activity and new businesses in the coming years. The shift in construction of single family dwellings to multi-family dwellings has continued in 2013 as Surrey remains a relatively affordable market in the Region. Surrey's growth in 2013 continues to increase in comparison to 2011 and 2012.

The City's revenues totaled \$788.5 million in 2013, which is an increase in comparison to revenues of \$702.6 million that were collected in 2012. This increase was attributable primarily to additional property taxes, additional utility fees and increased capital contributions from developers for infrastructure-related projects.

The City's expenses totaled \$574.5 million in 2013, which was an increase in comparison to expenses of \$554.9 million in 2012. This increase was attributable to employee contract settlements, an increase in the amounts that were paid under the RCMP contract for police services and increases in fiscal services as a result of the external borrowing that the City has undertaken in 2011, 2012 and 2013.

### Investments

The City's investment policy, which complies with Community Charter requirements, outlines how City funds are invested to achieve reasonable returns and with investment security while meeting the City's cash flow requirements. The average portfolio balance related to the City's investments during 2013 was \$670.6 million, which earned \$19.9 million in interest in 2013, of which \$2.7 million was allocated to deferred development cost charges. The average rate of return during 2013 on the City's investment portfolio was 2.71%.

## Reserve Funds

The City's statutory reserve funds amount to \$45.2 million at the end of 2013 compared to a balance of \$67.6 million at the end of 2012. This decrease is mainly due to the funding requirements of the projects being constructed under the Build Surrey Program. The deferred development cost charge balance at the end of 2013 was \$219.0 million, which is an increase over the balance of \$216.3 million at the end of 2012. 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 (2014-2018) Financial Plan.

## Financial Position

The balance in cash and investments has increased to \$674.1 million at the end of 2013 from \$663.6 million at the end of 2012. This increase is primarily the result of external borrowing received for Build Surrey projects that have yet to be completed. The City continues to maintain a strong financial position.

## THE FUTURE

The City will continue to grow and transform the way it conducts business. The implementation of a new financial system was partially completed in 2013 and ongoing improvements and enhancement will continue on into 2014 and 2015. The City will continue to expand its infrastructure under the Build Surrey Program to accommodate the demands of growth. In this regard, two new aquatic centers are under construction and are expected to be completed in 2014 and 2015. In addition, planning is underway for the construction by means of a public/private partnership of the largest Organics Biofuel Facility in Canada and advance design work will begin for a recreation facility in Clayton. These are just a few of the multitude of activities with which City staff is involved in addition to the on-going day-to-day delivery of municipal services to a City that has reached a population of over 500,000 residents.

Surrey is projected to welcome an average of 10,000 residents each year over the next two decades. Staff will continue to work efficiently and effectively in delivering high quality services, continue to pursue new revenue opportunities and implement innovative ideas and solutions that will position the City for continued success. Despite the pressures of growth, Surrey continues to provide its property owners with low property tax rates in comparison to the region and larger cities across Canada.

Staff is staying abreast with financial statement changes that are being considered by the Public Sector Accounting Board (PSAB) with a view to ensuring that the City implements changes efficiently. Staff is currently studying the impact of proposed PSAB changes in relation to accounting for the liability related to Contaminated Sites, Related Party Transactions and Financial Instruments and Foreign Currency Translation. The changes related to these standards will be implemented in 2014 and 2015. Other areas of potential change include possible changes to revenue recognition, asset disclosure and asset retirement obligation. Staff will monitor potential impacts of these areas as they evolve.

Under the direction of City Council, the City of Surrey is well positioned to continue to deliver high quality services for its residents and businesses in support of a continued high quality of life. The City's tag line, "The Future Lives Here", aptly characterizes the growing, exciting, youthful city that Surrey has become.

Respectfully submitted,



Vivienne Wilke, CGA  
General Manager, Finance & Technology

CITY OF SURREY



**KPMG LLP**  
**Chartered Accountants**  
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Internet [www.kpmg.ca](http://www.kpmg.ca)

## INDEPENDENT AUDITORS' REPORT

To the Mayor and Council

We have audited the accompanying consolidated financial statements of the City of Surrey, which comprise the consolidated statement of financial position as at December 31, 2013 and the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Consolidated Financial Statements*

Management is responsible for the preparation and fair presentation of these 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City of Surrey as at December 31, 2013, and 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.

### *Other Matters*

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The current year's supplementary information included in schedules 1 through 12 is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the consolidated financial statements taken as a whole.

Chartered Accountants

May 12, 2014

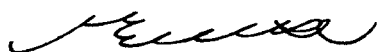
Burnaby, Canada

# City of Surrey

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at December 31, 2013, with comparative figures for 2012  
[in thousands of dollars]

	2013	2012
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents	\$ 70,402	\$ 82,051
Accounts receivable (note 2)	139,246	140,748
Properties held-for-sale (note 3)	15,237	14,788
Investments (note 4)	674,126	663,551
	<b>899,011</b>	<b>901,138</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (note 5)	160,594	153,855
Deposits and prepayments (note 6)	153,878	154,026
Deferred revenue (note 7)	50,307	48,044
Deferred development cost charges (note 8)	219,008	216,298
Debt (note 9)	245,579	175,478
	<b>829,366</b>	<b>747,701</b>
<b>NET FINANCIAL ASSETS</b>	<b>69,645</b>	<b>153,437</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (note 11)	7,689,954	7,392,537
Inventories of supplies	1,010	1,030
Prepaid expenses	3,299	2,941
	<b>7,694,263</b>	<b>7,396,508</b>
<b>ACCUMULATED SURPLUS (note 12)</b>	<b>\$ 7,763,908</b>	<b>\$ 7,549,945</b>
Commitments and contingencies (note 13)		



Vivienne Wilke, CGA  
General Manager  
Finance & Technology Department



Dianne L. Watts  
Mayor, City of Surrey

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

City of Surrey  
**CONSOLIDATED STATEMENT OF OPERATIONS**

*For the year ended December 31, 2013, with comparative figures for 2012  
[in thousands of dollars]*

	2013 Budget	<b>2013</b>	2012
<b>REVENUES</b>			
Taxation revenue <i>(note 15)</i>	\$ 295,185	<b>\$ 293,292</b>	\$ 274,001
Sales of goods and services	185,563	<b>179,802</b>	171,352
Development cost charges <i>(note 8)</i>	134,533	<b>68,383</b>	36,405
Developer contributions	190,601	<b>121,283</b>	103,399
Investment income	18,155	<b>19,867</b>	19,410
Transfers from other governments <i>(note 21)</i>	33,565	<b>52,502</b>	55,424
Other	44,928	<b>53,394</b>	42,599
<b>TOTAL REVENUES</b>	<b>902,530</b>	<b>788,523</b>	<b>702,590</b>
<b>EXPENSES</b>			
Police services	119,954	<b>116,146</b>	113,211
Parks, recreation and culture	73,589	<b>79,552</b>	72,781
General government	79,520	<b>59,691</b>	52,497
Water	67,227	<b>63,216</b>	61,810
Fire services	54,906	<b>53,969</b>	52,681
Sewer	54,144	<b>49,638</b>	49,574
Engineering	5,244	<b>8,970</b>	6,182
Drainage	32,065	<b>28,812</b>	28,798
Solid waste	23,800	<b>26,727</b>	27,590
Roads & traffic safety	62,207	<b>50,598</b>	51,636
Planning and development	23,387	<b>22,651</b>	22,363
Library services	14,258	<b>14,590</b>	15,800
<b>TOTAL EXPENSES</b>	<b>610,301</b>	<b>574,560</b>	<b>554,923</b>
<b>ANNUAL SURPLUS</b>	<b>292,229</b>	<b>213,963</b>	<b>147,667</b>
Accumulated Surplus, beginning of year	7,549,945	<b>7,549,945</b>	7,402,278
Accumulated Surplus, end of year	\$ 7,842,174	<b>\$ 7,763,908</b>	\$ 7,549,945

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



## CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

As at December 31, 2013, with comparative figures for 2012  
[in thousands of dollars]

	2013 Budget	2013	2012
<b>ANNUAL SURPLUS</b>	\$ 292,229	\$ 213,963	\$ 147,667
Acquisition of tangible capital assets	(539,058)	(423,764)	(393,958)
Amortization of tangible capital assets	104,241	94,198	93,324
Loss (gain) on disposal of tangible capital assets	-	(3,568)	2,311
Proceeds on disposal of tangible capital assets	-	9,904	4,231
	(142,588)	(109,267)	(146,425)
Acquisition of inventories of supplies	-	(1,010)	(1,030)
Consumption of inventories of supplies	-	1,030	1,012
Acquisition of prepaid expenses	-	(3,299)	(2,941)
Use of prepaid expenses	-	2,941	1,725
Transfer to properties held-for-sale	-	25,813	33,391
	-	25,475	32,157
<b>CHANGE IN NET FINANCIAL ASSETS</b>	(142,588)	(83,792)	(114,268)
Net financial assets, beginning of year	153,437	153,437	267,705
<b>Net financial assets, end of year</b>	\$ 10,849	\$ 69,645	\$ 153,437

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

# City of Surrey

## CONSOLIDATED STATEMENT OF CASH FLOWS

*For the year ended December 31, 2013, with comparative figures for 2012  
[in thousands of dollars]*

	2013	2012
Cash provided by (used in):		
<b>OPERATING TRANSACTIONS</b>		
Annual Surplus	\$ 213,963	\$ 147,667
Non-cash charges to operations:		
Amortization expense	94,198	93,324
Loss on disposal of tangible capital assets	3,171	5,294
Developer contributions of tangible capital assets <i>(note 11(b))</i>	(90,854)	(70,859)
Change in non-cash operating working capital:		
Accounts receivable	1,502	(4,903)
Inventories of supplies	20	(18)
Prepaid expenses	(358)	(1,216)
Accounts payable and accrued liabilities	6,739	26,592
Deposits and prepayments	(148)	12,748
Deferred revenue	2,263	4,262
Deferred development cost charges	2,710	32,409
<b>Net change in cash from operating transactions</b>	<b>233,206</b>	<b>245,300</b>
<b>FUNDING TRANSACTIONS</b>		
Proceeds from issuance of debt	67,335	45,000
Repayment of debt	(3,579)	(2,400)
Proceeds from issuance of loan payable	7,302	3,256
Repayment on loan payable	(957)	(59)
<b>Cash provided (used) by financing transactions</b>	<b>70,101</b>	<b>45,797</b>
<b>CAPITAL TRANSACTIONS</b>		
Cash used to acquire tangible capital assets	(332,910)	(293,418)
Acquisition of properties held-for-sale	(719)	(80)
Disposal of properties held-for-sale	26,083	27,394
Proceeds on disposal of tangible capital assets	3,165	1,248
<b>Cash provided (used) by financing transactions</b>	<b>(304,381)</b>	<b>(264,856)</b>
<b>INVESTING TRANSACTIONS</b>		
Decrease (increase) in investments	(10,575)	12,198
<b>Cash provided (used) by investing transactions</b>	<b>(10,575)</b>	<b>12,198</b>
Increase (decrease) in cash and cash equivalents	(11,649)	38,439
Cash and cash equivalents, beginning of year	82,051	43,612
<b>Cash and cash equivalents, end of year</b>	<b>\$ 70,402</b>	<b>\$ 82,051</b>
Supplementary cash flow information:		
<b>NON-CASH TRANSACTIONS:</b>		
Transfer of lands to reduce amounts owing to joint venture partners	\$ -	\$ 1,255
Exchange of land	6,739	2,983
Acquisition of tangible capital assets financed by external mortgages	-	29,681
	<b>\$ 6,739</b>	<b>\$ 33,919</b>

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

*For the year ended December 31, 2013  
(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

The consolidated financial statements of the City are prepared in accordance with Canadian public sector accounting standards as prescribed by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Accountants.

#### **a) Basis of consolidation**

The consolidated financial statements are comprised of the City's Operating, Capital and Reserve Funds plus the Surrey Public Library (the "Library"), Surrey City Development Corporation ("SCDC") and Surrey Homelessness and Housing Society ("SHHS"). The Library, SHHS and SCDC are consolidated as they are considered to be controlled by the City, by virtue of their Board being appointed by the City. Inter-fund transactions, fund balances and activities are eliminated on consolidation.

##### **i) Operating Funds**

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

##### **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.

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

*For the year ended December 31, 2013  
[tabular amounts in thousands of dollars]*

## 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**a) Basis of consolidation (continued)****iv) Surrey City Development Corporation**

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of Surrey City Development Corporation ("SCDC"). All inter-departmental and inter-entity accounts and transactions between SCDC and the City are eliminated upon consolidation. SCDC has the following government partnerships, which are accounted for as follows:

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

SCIC has a 50% ownership in nine holding companies that are proportionately consolidated.

SCIC has a 29.4% ownership in the following entities (proportionately consolidated) referred to as the "Surrey Centre Limited Partnerships":

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

**ii) Grove Limited Partnership and Grove (G.P.) Inc. - (50% owned and proportionately consolidated)****iii) The Croydon Drive Development Limited Liability Partnership ("Croydon") - (50% owned and proportionately consolidated)****v) Surrey Homelessness and Housing Society**

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of Surrey Homelessness and Housing Society ("SHHS"). All inter-departmental and inter-entity accounts and transactions between SHHS and the City are eliminated upon consolidation.

The City provided seed money to the Surrey Homelessness and Housing Society and oversees their operations.

**vi) 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 17.

*For the year ended December 31, 2013  
(tabular amounts in thousands of dollars)*

## 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### **b) Revenue recognition**

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impractical.

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.

Revenue recognition on sale 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. Consulting revenue is recorded at the time when services are provided.

Restricted transfers from governments are deferred and recognized as revenue as the related expenditures are incurred or the stipulations in the related agreement are met. Unrestricted transfers are recognized as revenue when received or if the amount to be received can be reasonably estimated and collection is reasonably assured.

### **c) 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.

### **d) Investment income**

Investment income is reported as revenue in the period earned.

### **e) 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 the obligation is incurred.

### **f) Properties held-for-sale**

Properties held for sale include real estate properties which are ready and available to be sold and for which there is an available market. They are valued at the lower of cost or expected net realizable value. No amortization is recorded for properties held-for-sale. Properties held-for-sale are presented in note 3.

*For the year ended December 31, 2013  
[tabular amounts in thousands of dollars]*

## 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### **g) Investments**

Investments 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.

### **h) Employee future benefits**

The City and its employees participate in a 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 after the event occurs. The expense is recognized in the year the event occurs.

### **i) Budget data**

The budget data presented in these consolidated financial statements was included in the City of Surrey 2013 – 2017 Consolidated Financial Plan and was adopted through By-law #17819 on December 17, 2012.

### **j) 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 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, excluding land, are amortized on a straight line basis over their estimated useful lives as follows:

For the year ended December 31, 2013  
 [tabular amounts in thousands of dollars]

## 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

#### i) Tangible capital assets (continued)

ASSET	USEFUL LIFE - YEARS
Land improvements	12 - 60
Buildings and improvements	10 - 50
Infrastructure	10 - 100
Machinery and equipment	5 - 40

Annual amortization is charged commencing on the date the asset is acquired or available for use. Work-in-progress amounts are not amortized until the asset is put into service.

#### ii) Interest capitalization

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

#### iii) 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. These assets include some land, road infrastructure, water and wastewater infrastructure, machinery and equipment assets.

#### iv) Intangible assets

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

#### v) Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all the benefits and risks incidental to ownership of the property are accounted for as capital leases and the related 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.

#### vi) Inventories of supplies

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

### k) 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 life for amortization, provisions for accrued liabilities, contingencies and in performing actuarial valuations of employee future benefits.

Actual results could differ from these estimates.

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2013  
[tabular amounts in thousands of dollars]

## 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

## 1) 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 (note 1(a)) as well as presented financial information in segmented format (note 20).

## 2. ACCOUNTS RECEIVABLE

	2013	2012
General accounts receivable	\$ 47,257	\$ 55,472
Development cost charges	44,733	39,092
Property taxes	20,868	20,137
Utility rates	12,142	11,330
Due from joint venture partners	6,913	8,681
Due from other authorities	4,908	3,984
Debenture debt guarantee	2,274	1,511
Tax sale properties	151	541
	<b>\$ 139,246</b>	<b>\$ 140,748</b>

## 3. PROPERTIES HELD-FOR-SALE

	2013	2012
Opening balance	\$ 14,788	\$ 8,711
Transfer from tangible capital assets	25,813	33,391
Disposal on sale	(26,083)	(27,394)
Additions	719	80
	<b>\$ 15,237</b>	<b>\$ 14,788</b>

## 4. INVESTMENTS

	2013	2012
Investments maturing within one year	\$ 388,953	\$ 334,620
Investments maturing within two years	88,760	66,969
Investments maturing within ten years	195,713	261,962
Investment in partnership	700	-
	<b>\$ 674,126</b>	<b>\$ 663,551</b>

Average portfolio yield 2.70% (2012 – 3.05%). All investments can be liquidated on demand, but may have associated penalties on liquidation.

During 2013, SCDC invested \$700,000 for a 20% ownership of Bosa Properties (Bright A.1) Limited Partnership ("Bosa"). SCDC does not share control of Bosa and accordingly, this has been accounted for as a portfolio investment, carried at cost.



## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2013  
 [tabular amounts in thousands of dollars]

## 5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2013	2012
Trade accounts payable	\$ 58,127	\$ 71,662
Due to Federal Government	26,392	25,024
Employee future benefits (note 10)	23,881	21,968
Due to joint venture partners	4,940	4,940
Contractors' holdbacks	28,536	15,877
Due to Regional Districts	9,115	6,834
Due to Province of British Columbia	5,673	4,562
Due to other government entities	1,915	1,575
Interest on debt	2,015	1,413
	<b>\$ 160,594</b>	<b>\$ 153,855</b>

## 6. DEPOSITS AND PREPAYMENTS

	2013	2012
<b>Deposits</b>		
Future works	\$ 34,903	\$ 33,064
Planning and permits	39,774	35,255
Engineering	28,442	29,168
Capital deposits	3,742	11,443
Pavement cuts	4,127	4,504
Boulevard trees	2,690	2,689
Latecomer	680	928
Tenant deposits	542	1,146
Other deposits	3,119	1,906
Developer works agreement	640	505
Amenities	263	284
<b>Total Deposits</b>	<b>\$ 118,922</b>	<b>\$ 120,892</b>
<b>Prepayments</b>		
Taxes	\$ 32,192	\$ 30,313
Utilities	1,950	1,622
Tax sale private purchase payment	813	1,187
Other prepayments	1	12
<b>Total Prepayments</b>	<b>34,956</b>	<b>33,134</b>
<b>Total Deposits and Prepayments</b>	<b>\$ 153,878</b>	<b>\$ 154,026</b>

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2013  
[tabular amounts in thousands of dollars]

## 7. DEFERRED REVENUE

	2013	2012
Neighbourhood Concept Plans	\$ 23,545	\$ 21,426
Development/Building Permits	16,379	16,006
Deferred gains on land sales to joint ventures	4,765	4,765
Deferred lease revenue	3,963	4,054
Other	1,655	1,793
	<b>\$ 50,307</b>	<b>\$ 48,044</b>

## 8. DEFERRED DEVELOPMENT COST CHARGES

Development Cost Charges (DCC's) 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 deposited into a separate reserve fund. DCC's are deferred and recognized as revenue when the related costs are incurred.

	2013	2012
Deferred DCC's:		
Arterial roads	\$ 49,389	\$ 54,088
Parkland	53,714	49,467
Drainage/storm water detention	37,497	36,743
Sanitary sewer	22,751	22,595
Collector roads	13,912	13,904
Water	13,722	12,885
Area specific	24,815	24,151
Park development	3,208	2,465
	<b>\$ 219,008</b>	<b>\$ 216,298</b>
<b>Deferred DCC's, beginning of year</b>	<b>\$ 216,298</b>	<b>\$ 183,889</b>
DCC's levied for the year	68,438	65,808
Investment income	2,655	3,006
Total DCC's deferred	71,093	68,814
Revenue recognized for General Capital Fund	(53,054)	(31,482)
Revenue recognized for Water Capital	(3,823)	(2,913)
Revenue recognized for Sewer & Drainage Capital	(11,506)	(2,010)
Total DCC's recognized as revenue	(68,383)	(36,405)
Net increase for the year	2,710	32,409
<b>Deferred DCC's, end of year</b>	<b>\$ 219,008</b>	<b>\$ 216,298</b>

For the year ended December 31, 2013  
 [tabular amounts in thousands of dollars]

## 9. DEBT

	2013	2012
Debenture debt	\$ 206,356	\$ 142,600
Loans payable	39,223	32,878
	<b>\$ 245,579</b>	<b>\$ 175,478</b>

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 repayments and actuarial adjustments to date are as follows:

	Gross debt	Repayments and actuarial adjustments	Net debt 2013	Net debt 2012
General Capital Fund	\$ 212,335	\$ 5,979	\$ 206,356	\$ 142,600

In addition, loans payable by Surrey City Development Corporation are as follows:

	2013	2012
Demand loan, Grove Limited Partnership, in the form of bankers' acceptances bearing a stamping fee of 2.25% plus interest at the monthly bankers' acceptance rate, secured by the underlying property and repayable on the sale of the development	<b>\$ 3,496</b>	\$ 3,014
Croydon Drive Development LLP Loan payable, RBC, bearing interest at RBP plus 0.75% per annum, secured by the underlying property and repayable on the earlier of the receipt of commercial financing and September 30, 2014	<b>2,395</b>	-
Murray Latta loan payable, Bank of Montreal, 7-year term maturing May 1, 2020, payable in monthly payments of \$22,942, including interest calculated at a rate of 3.86% per annum, secured by a mortgage on the commercial property	<b>4,363</b>	-
Boundary Park loan payable, Citizen's Bank of Canada, 10-year term maturing January 1, 2023, payable in monthly payments of \$77,625, including interest calculated at a rate of 4.05% per annum, secured by a mortgage on the commercial property	<b>14,361</b>	14,681
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>14,608</b>	14,941
Line of credit, Grove Limited Partnership, through TD Canada Trust, bearing interest at prime plus 0.75% per annum	-	242
	<b>\$ 39,223</b>	<b>\$ 32,878</b>

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2013  
[tabular amounts in thousands of dollars]

## 9. DEBT (CONTINUED)

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.

Repayments and mortgage payments on net outstanding debenture debt and loans payable over the next five years and thereafter are as follows:

	Repayments and actuarial adjustments	Mortgage payments	Total
2014	\$ 4,922	\$ 848	\$ 5,770
2015	5,118	882	6,000
2016	5,323	917	6,240
2017	5,536	954	6,490
2018	5,757	993	6,750
2019 and thereafter	179,700	28,738	208,438
Payable on demand	-	5,891	5,891
Total	\$ 206,356	\$ 39,223	\$ 245,579

Interest charges on debt are as follows:

	2013	2012
Cash for interest payments	\$ 4,454	\$ 3,398
Interest accrued at December 31	1,327	1,413
Less: Capitalized Interest	(276)	(115)
Total interest expense	\$ 5,505	\$ 4,696

For the year ended December 31, 2013  
 [tabular amounts in thousands of dollars]

## 10. 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.

	2013	2012
<b>Accrued benefit liability:</b>		
Balance, beginning of year	\$ 21,968	\$ 19,839
Current service cost	1,688	1,834
Interest cost	941	975
Amortization of actuarial loss	630	633
Benefits paid	(1,346)	(1,313)
Balance, end of year	\$ 23,881	\$ 21,968

An actuarial valuation for these benefits was performed to determine the City's accrued benefit obligation as at December 31, 2013. The difference between the actuarially determined accrued benefit obligation of \$21.1 million and the accrued benefit liability of \$23.9 million as at December 31, 2013 is an unamortized actuarial gain of \$2.8 million. The actuarial gain is amortized over a period equal to the employees' average remaining service lifetime of 11 years.

	2013	2012
<b>Actuarial benefit obligation:</b>		
Accrued benefit liability, end of year	\$ 23,881	\$ 21,968
Unamortized actuarial loss (gain)	(2,753)	4,867
Actuarial benefit obligation, end of year	\$ 21,128	\$ 26,835

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

	2013	2012
Discount rate	4.00%	3.50%
Expected future inflation rate	2.50%	2.00% - 2.50%
Expected wage and salary range increases	0.50%	0.50%
Employee average remaining service life (years)	11.0	9.0

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2013  
 [tabular amounts in thousands of dollars]

## 11. TANGIBLE CAPITAL ASSETS

<b>Cost</b>	Balance at December 31, 2012	Additions	Disposals / WIP Allocations	<b>Balance at December 31, 2013</b>
Land and land improvements	\$ 1,667,268	\$ 40,024	\$ 3,193	\$ <b>1,704,099</b>
Buildings	332,310	20,543	99	<b>352,754</b>
Infrastructure	3,944,114	68,009	2,827	<b>4,009,296</b>
Machinery and equipment	172,373	14,954	5,735	<b>181,592</b>
Land under road	2,482,973	64,968	-	<b>2,547,941</b>
Work-in-Progress	328,917	424,368	237,971	<b>515,314</b>
<b>Total</b>	<b>\$ 8,927,955</b>	<b>\$ 632,866</b>	<b>\$ 249,825</b>	<b>\$ 9,310,996</b>

<b>Accumulated Amortization</b>	Balance at December 31, 2012	Amortization	Accumulated Amortization on Disposals	<b>Balance at December 31, 2013</b>
Land and land improvements	\$ 64,918	\$ 4,042	\$ 1,121	\$ <b>67,839</b>
Buildings	158,539	10,389	99	<b>168,829</b>
Infrastructure	1,227,459	64,627	1,667	<b>1,290,419</b>
Machinery and equipment	84,502	15,140	5,687	<b>93,955</b>
<b>Total</b>	<b>\$ 1,535,418</b>	<b>\$ 94,198</b>	<b>\$ 8,574</b>	<b>\$ 1,621,042</b>

<b>Net Book Value by category</b>	December 31, 2012	December 31, 2013
Land and land improvements	\$ 1,602,350	\$ 1,636,260
Buildings	173,771	183,925
Infrastructure	2,716,655	2,718,877
Machinery and equipment	87,871	87,637
Land under road	2,482,973	2,547,941
Work-in-Progress	328,917	515,314
<b>Total</b>	<b>\$ 7,392,537</b>	<b>\$ 7,689,954</b>

For the year ended December 31, 2013  
 [tabular amounts in thousands of dollars]

## 11. TANGIBLE CAPITAL ASSETS (CONTINUED)

Net Book Value by fund	December 31, 2012	December 31, 2013
General capital	\$ 1,939,747	\$ 2,069,836
Transportation capital	3,185,652	3,339,184
Water capital	572,749	583,796
Sewer capital	528,415	535,864
Drainage capital	1,054,395	1,054,335
Library capital	5,940	5,835
Surrey City Development Corp.	105,639	101,104
Total	\$ 7,392,537	\$ 7,689,954

### a) Work-in-progress

Work-in-progress is comprised of costs related to projects currently under planning, development or construction that will result in a finished asset at a future date. Such costs are capitalized until such time as the property is ready for use or sale.

Work-in-progress having a value of \$515.3 million (2012 - \$328.9 million) has 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 market value at the date of contribution. The value of contributed assets received during the year is \$90.9 million (2012 - \$70.9 million) comprised of roads infrastructure in the amount of \$69.3 million (2012 - \$49.9 million), water and wastewater infrastructure in the amount of \$13.4 million (2012 - \$13.4 million) and land in the amount of \$8.2 million (2012 - \$7.6 million), including improvements.

### c) 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.

### d) Intangible 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 and are not amortized.

### e) 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. No impairments were identified or recorded during the year ended December 31, 2013 and 2012.

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2013  
[tabular amounts in thousands of dollars]

## 12. ACCUMULATED SURPLUS

Accumulated surplus consists of individual fund surplus and reserves. Operating surplus for the City is as follows:

	2013	2012
<b>Accumulated Surplus per Statement of Financial Position</b>	<b>\$ 7,763,908</b>	<b>\$ 7,549,945</b>
Less:		
Tangible capital assets	7,689,954	7,392,537
Unexpended borrowing	(158,199)	(86,044)
	<b>7,531,755</b>	<b>7,306,493</b>
<b>Reserves set aside by Council</b>		
Equipment and building replacement	34,836	36,653
Capital legacy	23,998	12,757
Local improvement financing	14,654	14,273
Municipal land	(1,378)	(8,205)
Environmental stewardship	6,558	6,580
Park land acquisition	5,186	2,984
Water claims	1,299	1,280
Parking space	1,244	1,226
Affordable housing	33	18
	<b>86,430</b>	<b>67,566</b>
<b>Restricted Reserves</b>		
Infrastructure replacement	49,376	46,154
Self-insurance	16,138	14,755
Revenue stabilization	12,661	12,661
Operating emergencies	7,042	7,042
Environmental emergencies	2,852	5,928
Prepaid expenses	3,299	2,941
Inventories of supplies	1,010	1,030
Committed funds	128,562	128,180
	<b>220,940</b>	<b>218,691</b>
<b>Other Entities</b>		
Surrey City Development Corporation (net of interfund borrowings)	(90,106)	(56,523)
Surrey Homelessness and Housing Society	8,380	8,692
	<b>(81,726)</b>	<b>(47,831)</b>
<b>Total Restricted Funds</b>	<b>7,757,399</b>	<b>7,544,919</b>
<b>Unappropriated Surplus</b>	<b>\$ 6,509</b>	<b>\$ 5,026</b>



For the year ended December 31, 2013  
(tabular amounts in thousands of dollars)

### 13. 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 tangible capital assets. To provide for the completion of the projects, unexpended budget money for incomplete projects is appropriated as Committed Funds (see note 12). 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 Greater 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 28 Class "A" and 23 Class "B" shares issued and outstanding as at December 31, 2013). 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 entered into an agreement with the YMCA of Greater Vancouver for the joint development of a facility in Surrey. The City contributed \$5.5 million towards the completion of the project, which was matched by the YMCA. The City has also provided a guarantee through an \$8.0 million pledge agreement in connection with a non-recourse first collateral mortgage expiring October 15, 2014, in favour of the Royal Bank of Canada that is registered against the land and facility, which can be renewed annually. The City does not expect to make any payments on the guarantee and no amounts have been accrued in the financial statements.
- e)** The City insures itself through a combination of insurance policies and self-insurance. The City has a funded self-insurance appropriation (note 12). Based on estimates, this appropriation reasonably provides for all outstanding claims.

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2013  
[tabular amounts in thousands of dollars]

## 13. COMMITMENTS AND CONTINGENCIES (CONTINUED)

f) There are several lawsuits pending in which the City is involved. 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 estimated have been accrued based on the best estimate of management.

**g) 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 through:

- MFA Debenture Issue No. 116 April 4, 2011;
- MFA Debenture Issue No. 121 October 4, 2012; and
- MFA Debenture Issue No. 126 September 26, 2013.

For each debenture issue, The City was required to contribute to the MFA Debt Reserve Fund through a demand note. The demand note will only be recorded as an asset and liability if a local government, under the joint and several agreement of the regional district, defaults on their loan obligation. Upon this action of default, the MFA may call the outstanding demand notes of the deficient regional district at which point the demand notes then become an asset and a liability of the associated members. Once the defaulting local government repays in full the defaulted position, the MFA will refund all called demand notes. It is generally unlikely that the funds will be demanded by the MFA.

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

**h) Policing services**

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

RCMP members and the federal government are currently in legal proceedings regarding pay raises for 2009 and 2010 that were retracted for RCMP members. As the final outcome of the legal action and the potential financial impact to the City is not determinable, the City has not recorded any provision for this matter in the financial statements as at December 31, 2013.

For the year ended December 31, 2013  
 (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 overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits are based on a formula. The Plan has about 179,000 active members, approximately 71,000 retired members.

The most recent actuarial valuation as at December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in 2016. 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 with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

The City paid \$14.5 million (2012 - \$13.8 million) for employer contributions while employees contributed \$12.0 million (2012 - \$11.3 million) to the Plan in Fiscal 2013.

#### 15. TAXATION REVENUE

	2013	2012
<b>Tax collected:</b>		
Property taxes	\$ 248,683	\$ 235,146
Collections for other authorities	268,633	253,144
Sewer frontage taxes	29,116	25,390
Grants-in-lieu of taxes	15,219	13,240
Other	249	225
	<b>561,900</b>	527,145
<b>Less transfers to other authorities:</b>		
Province of BC - School Taxes	203,664	192,665
Greater Vancouver Regional District	6,180	10,891
BC Assessment Authority	6,593	6,201
Greater Vancouver Transportation Authority	41,413	39,760
Other	10,758	3,627
	<b>268,608</b>	253,144
<b>Taxation revenue</b>	<b>\$ 293,292</b>	<b>\$ 274,001</b>

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2013  
[tabular amounts in thousands of dollars]

## 16. SIGNIFICANT TAXPAYERS

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

## 17. 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:

			2013	2012
<b>Assets</b>				
Cash and short term investments			\$ 3,067	\$ 2,957
<b>Equity</b>				
	<b>Employee Benefits Fund</b>	<b>Cemetery Perpetual Care Fund</b>	<b>2013</b>	<b>2012</b>
Balance, beginning of year	\$ 656	\$ 2,301	\$ 2,957	\$ 2,818
Employment insurance rebate	85	-	85	90
Contributions	-	116	116	88
Interest revenue	10	-	10	56
Benefits purchased	(35)	-	(35)	(29)
Refunded to employees	(66)	-	(66)	(66)
Balance, end of year	\$ 650	\$ 2,417	\$ 3,067	\$ 2,957

## 18. SURREY HOMELESSNESS AND HOUSING SOCIETY

On June 22, 2007, the City of Surrey incorporated the Surrey Homelessness and Housing Society. 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. As the majority of members in the Society consist of City officials, the City is considered to have control over the Society's functions and the Society's financial information is fully consolidated within the City's financial statements.

For the year ended December 31, 2013  
 (tabular amounts in thousands of dollars)

## 19. SURREY CITY DEVELOPMENT CORPORATION

On April 24, 2007 the City of Surrey incorporated a Development Corporation with broad powers to advance 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 and the development. The Corporation's financial information is fully consolidated within the City's financial statements.

As at December 31, 2013, the Surrey City Development Corporation ("SCDC") has entered into Government Partnerships as follows:

### a) The Grove Limited Partnership

The Grove Limited Partnership ("Grove") is a partnership between SCDC and Townline Grove Limited Partnership ("Townline") 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, 2013 are as follows:

Assets	\$	351
Liabilities		(3,925)
Tangible capital assets		7,711
Prepays		56
Accumulated surplus	\$	4,193

### b) Croydon Drive Limited Partnership

Croydon Drive Limited Partnership ("Croydon") is a partnership between SCDC and Back Lot Holdings LLP for the development of two office buildings. The SCDC is an equal partner in Croydon and has and will provide equal capital contributions to fund the operations of Croydon in the form of land, financial and intellectual capital. Croydon's financial results are proportionately consolidated with SCDC based upon the 50% share of total contributions. The proportionate amounts included in the financial statements at December 31, 2013 are as follows:

Assets	\$	382
Liabilities		(3,979)
Tangible capital assets		4,204
Prepays		1
Accumulated surplus	\$	608

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2013  
 [tabular amounts in thousands of dollars]

## 19. SURREY CITY DEVELOPMENT CORPORATION (CONTINUED)

**c) Surrey Centre Partnerships**

Surrey Centre Partnerships ("Surrey Centre") are various partnerships with Century Group and Delta West Developments Inc., through SCDC's wholly-owned subsidiary, Surrey City Investment Corporation ("SCIC"), for the development of a tower which will include retail, residential and office spaces. SCDC mutually agreed to contribute assets totalling \$13.6 million in exchange for partnership units, resulting in an ownership interest on 29.4%. The liability of SCDC is limited to the cash and land which it will contribute to the SCP through SCIC. The proportionate amounts included in the financial statements at December 31, 2013 are as follows:

Assets	\$	6,759
Liabilities:		
Payable to partners		(4,940)
Deferred gain		(3,542)
Accounts payable		(297)
		(8,779)
Tangible capital assets		2,982
Accumulated surplus	\$	962

## 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 Fire and Police Services; Parks, Recreation and Culture Services; General Government Services; Engineering Services; Solid Waste Management Services; Planning and Development Services; Water, Sewer and Drainage 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.

*For the year ended December 31, 2013  
(tabular amounts in thousands of dollars)*

## 20. SEGMENTED INFORMATION (CONTINUED)

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

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 & Technology Department, Human Resources 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.

### **Water Services – Water Department**

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.

### **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 – Sewer Department**

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.

### **Engineering Services – Engineering Department**

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

*For the year ended December 31, 2013  
[tabular amounts in thousands of dollars]*

## 20. SEGMENTED INFORMATION (CONTINUED)

### **Drainage Services – Drainage Department**

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

### **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.

### **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.

### **Planning and Development Services – Planning and Development Department**

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.



## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2013, with comparative figures for 2012 (in thousands of dollars)

NOTE	Police Services	Parks, Recreation and Culture	General Government	Water	Fire Services	Sewer
<b>20 SEGMENTED INFORMATION</b>						
<b>REVENUES</b>						
Taxation, grants-in-lieu, assessments	\$ -	\$ -	\$ 519,373	\$ 117	\$ -	\$ 7,781
Collections for other authorities	-	-	(268,608)	-	-	-
Taxation revenue	-	-	250,765	117	-	7,781
Sales of goods and services	1,000	20,919	15,758	61,204	1,619	40,209
Development cost charges	-	-	68,383	-	-	-
Developer contributions	-	130	16,355	3,720	-	4,808
Investment income	-	35	17,372	1,357	-	902
Transfers from other governments	4,418	504	4,549	-	-	-
Other	50	932	33,332	808	(23)	407
	5,468	22,520	406,514	67,206	1,596	54,107
<b>EXPENSES</b>						
Salaries and benefits	19,448	42,776	31,060	-	48,331	-
Consulting and professional services	35	2,929	3,661	356	395	302
RCMP contracted services	93,583	-	-	-	-	-
Telephone and communications	310	287	1,142	8	764	16
Regional district utility charges	-	-	-	40,841	-	30,004
Utilities	384	2,726	47	455	333	1,304
Garbage collection and disposal	16	242	30	1	25	-
Maintenance and small equipment	41	7,296	2,748	47	210	22
Insurance and claims	-	5	1,899	-	10	149
Leases and rentals	794	783	357	32	-	92
Supplies and materials	274	6,072	2,539	1,074	1,674	1,233
Advertising and media	4	518	211	2	11	-
Grants and sponsorships	-	212	1,721	-	-	-
Contract payments	-	2,180	1,397	3,195	9	2,252
Other	650	2,090	2,559	10	672	20
Cost recoveries, net	(507)	(1,784)	(6,422)	8,800	(406)	3,570
Interest on debt	-	-	5,505	-	-	-
Other interests and fiscal services	-	300	2,021	11	-	13
Amortization expense	1,114	12,920	9,216	8,384	1,941	10,661
	116,146	79,552	59,691	63,216	53,969	49,638
Excess (deficiency) of revenues over expenses	(110,678)	(57,032)	346,823	3,990	(52,373)	4,469
Transfer from (to) operating funds	-	-	(70,361)	10,901	-	9,457
Transfer from (to) reserve funds	(2,260)	(201)	(40,949)	2,655	(1,377)	4,743
Transfer from (to) capital funds	-	338	35,831	(10,438)	-	(8,311)
Annual surplus (deficit)	\$ (112,938)	\$ (56,895)	\$ 271,344	\$ 7,108	\$ (53,750)	\$ 10,358

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2013, with comparative figures for 2012 (in thousands of dollars)

							CONSOLIDATED	
Engineering	Drainage	Solid Waste Management	Roads & Traffic Safety	Planning and Development	Library Services	2013	2012	
\$ 4	\$ 21,456	\$ -	\$ 13,169	\$ -	\$ -	\$ 561,900	\$ 527,145	
-	-	-	-	-	-	(268,608)	(253,144)	
4	21,456	-	13,169	-	-	293,292	274,001	
4,417	-	31,844	355	2,291	186	179,802	171,352	
-	-	-	-	-	-	68,383	36,405	
8	6,213	-	90,029	-	20	121,283	103,399	
-	201	-	-	-	-	19,867	19,410	
-	238	-	41,423	385	985	52,502	55,424	
(552)	(1,009)	200	3,298	15,418	533	53,394	42,599	
3,877	27,099	32,044	148,274	18,094	1,724	788,523	702,590	
32,050	-	-	4,725	17,743	12,191	208,324	192,699	
412	1,738	2,270	2,550	536	75	15,259	18,494	
-	-	-	-	-	-	93,583	92,173	
160	21	5	140	53	38	2,944	2,454	
-	-	-	-	-	-	70,845	69,047	
498	7	-	3,526	448	316	10,044	9,499	
14	1	17,980	4	11	12	18,336	19,535	
390	549	2	340	1,821	228	13,694	12,934	
-	-	-	-	-	-	2,063	1,516	
169	514	190	511	4	50	3,496	3,328	
5,310	605	1,482	926	1,394	428	23,011	24,343	
35	3	122	18	30	899	1,853	2,425	
-	-	-	4	-	-	1,937	2,415	
783	1,722	696	7,720	349	52	20,355	19,616	
291	10	32	196	745	722	7,997	4,887	
(34,297)	5,308	3,948	3,518	(487)	(2,475)	(21,234)	(19,871)	
-	-	-	-	-	-	5,505	4,696	
-	-	-	-	-	5	2,350	1,409	
3,155	18,334	-	26,420	4	2,049	94,198	93,324	
8,970	28,812	26,727	50,598	22,651	14,590	574,560	554,923	
(5,093)	(1,713)	5,317	97,676	(4,557)	(12,866)	213,963	147,667	
(770)	3,661	(2,556)	36,961	1	12,706	-	-	
(2,324)	5,024	(846)	35,666	(131)	-	-	-	
455	(5,815)	(545)	(11,561)	46	-	-	-	
\$ (7,732)	\$ 1,157	\$ 1,370	\$ 158,742	\$ (4,641)	\$ (160)	\$ 213,963	\$ 147,667	

For the year ended December 31, 2013  
 [tabular amounts in thousands of dollars]

## 21. TRANSFERS FROM OTHER GOVERNMENTS

The Government transfers reported on the Statement of Operations are:

	2013	2012
<b>Revenue</b>		
<b>B.C. provincial government grants:</b>		
Roads	\$ 10,567	\$ 13,122
Traffic fine revenue sharing	4,065	8,323
Casino revenue sharing	3,599	3,052
Library operating	900	871
Welcoming communities program	384	-
Sewer replacement	238	2,925
Child care and seniors	182	226
Victim services	167	172
Arts	104	50
Dept. Municipal Affairs – City Centre Library	68	-
BC one card	66	34
ICBC – crime reduction	25	-
Resource sharing	19	8
Union of BC Municipalities	-	17
<b>Subtotal B.C. provincial government grants</b>	<b>20,384</b>	<b>28,800</b>
<b>Federal government grants:</b>		
Roads	20,660	12,440
Building & facility improvements	858	-
Parks development	137	84
Keep of prisoners	186	209
Summer students	13	10
Child care	68	62
Newton gym	-	34
<b>Subtotal federal government grants</b>	<b>21,922</b>	<b>12,839</b>
<b>TransLink:</b>		
Arterial widening & intersection improvements	3,533	5,125
Arterial paving	1,396	3,508
Arterial bridges	4,617	4,776
Traffic signals, signs & markings	66	166
Bicycle street network & other transit projects	584	210
<b>Subtotal TransLink grants</b>	<b>10,196</b>	<b>13,785</b>
<b>Total transfers from other government revenues</b>	<b>\$ 52,502</b>	<b>\$ 55,424</b>

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

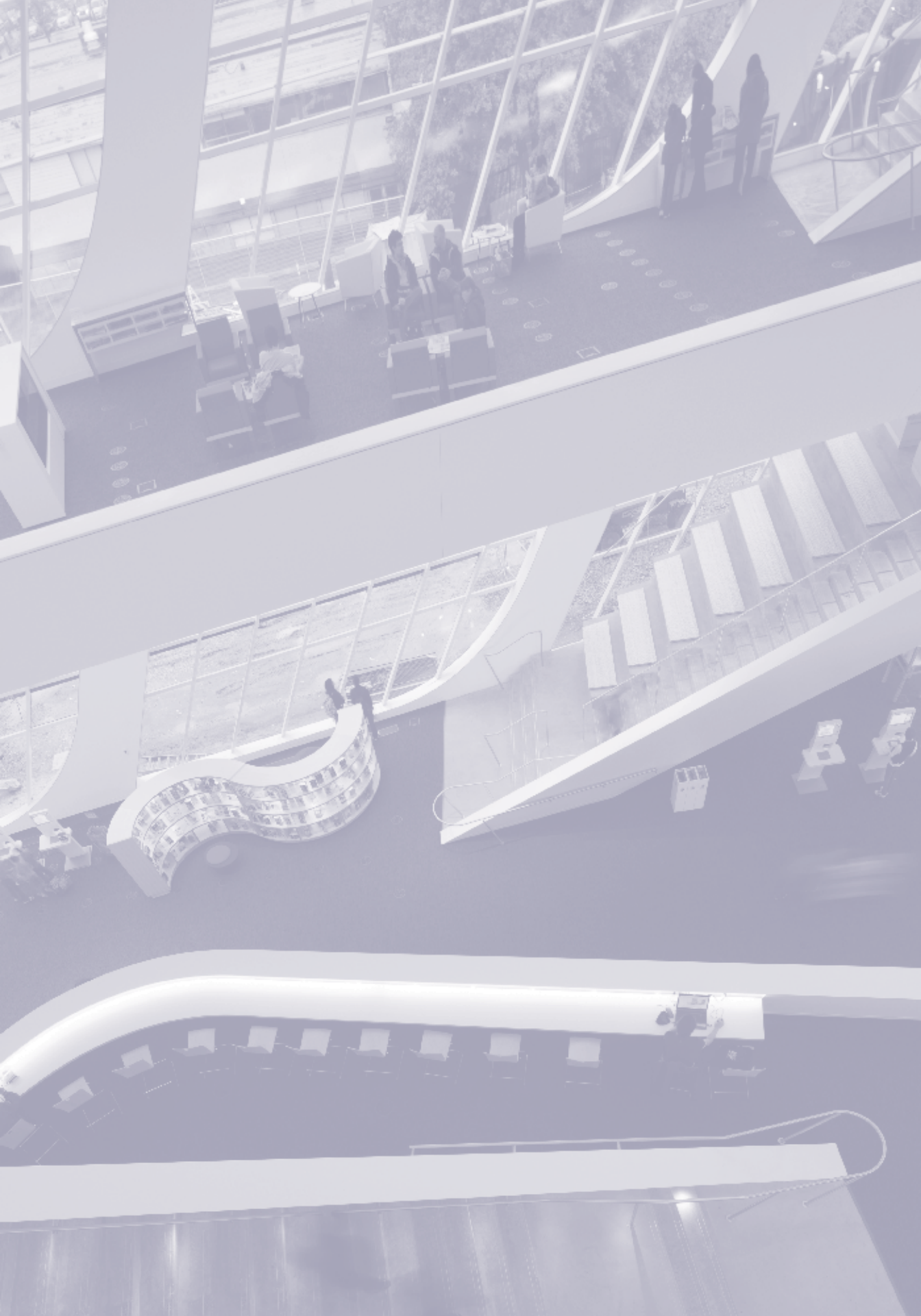
For the year ended December 31, 2013  
 (tabular amounts in thousands of dollars)

## 22. BUDGET DATA

The budget data presented in these consolidated financial statements was included in the City of Surrey 2013 – 2017 Consolidated Financial Plan and was adopted through By-law #17819 on December 17, 2012. The following table reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget Amount
<b>Revenues:</b>	
Approved consolidated budget	\$ 938,205
<b>Less:</b>	
Borrowing proceeds	(35,675)
<b>Total Revenues</b>	<b>902,530</b>
<b>Expenses:</b>	
Approved consolidated budget	1,178,759
Transfers between funds	(240,554)
	938,205
<b>Less:</b>	
Capital expenditures	(568,458)
<b>Add:</b>	
Transfers between funds	240,554
<b>Total Expenses</b>	<b>610,301</b>
<b>Annual surplus per statement of operations</b>	<b>\$ 292,229</b>





City of Surrey  
**Schedule 1 STATEMENT OF FINANCIAL POSITION - BY FUND**

As at December 31, 2013, with comparative figures for 2012  
 [in thousands of dollars]

	OPERATING FUNDS						
	General	Solid Waste	Roads & Traffic Safety	Water	Sewer	Drainage	Library Services
<b>FINANCIAL ASSETS</b>							
Cash and cash equivalents	\$ 60,977	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable (note 2)	147,205	-	-	-	-	-	-
Properties held-for-sale (note 3)	-	-	-	-	-	-	-
Investments (note 4)	684,081	-	-	-	-	-	-
Due from other funds	-	-	32,246	86,673	63,094	14,630	1,609
	892,263	-	32,246	86,673	63,094	14,630	1,609
<b>LIABILITIES</b>							
Accounts payable & accrued liabilities (note 5)	158,880	-	-	40	-	-	1,621
Deposits and prepayments (note 6)	151,182	-	-	891	815	-	-
Due to other funds	519,393	12,187	92	-	-	-	-
Deferred revenue (note 7)	22,181	-	-	-	-	-	94
Deferred development cost charges (note 8)	-	-	-	-	-	-	-
Debt (note 9)	-	-	-	-	-	-	-
	851,636	12,187	92	931	815	-	1,715
Net Financial Assets (Debt)	40,627	(12,187)	32,154	85,742	62,279	14,630	(106)
<b>NON-FINANCIAL ASSETS</b>							
Tangible capital assets (note 11)	-	-	-	-	-	-	-
Inventories of supplies	537	-	-	424	49	-	-
Prepaid expenses	2,782	-	-	-	-	-	35
	3,319	-	-	424	49	-	35
Accumulated Surplus (Deficit)	\$ 43,946	\$ (12,187)	\$ 32,154	\$ 86,166	\$ 62,328	\$ 14,630	\$ (71)

CAPITAL FUNDS		OTHER ENTITIES			CONSOLIDATED		
General and Utilities	Library Services	SCDC	SHHS	Reserve Funds	Adjustments	2013	2012
\$ -	\$ -	\$ 931	\$ 8,494	\$ -	\$ -	\$ 70,402	\$ 82,051
156	-	8,646	-	53,881	(70,642)	139,246	140,748
-	-	15,237	-	-	-	15,237	14,788
-	-	700	-	-	(10,655)	674,126	663,551
48,001	-	-	-	283,720	(529,973)	-	-
48,157	-	25,514	8,494	337,601	(611,270)	899,011	901,138
-	-	78,263	113	-	(78,323)	160,594	153,855
-	-	542	-	839	(391)	153,878	154,026
-	-	-	1	1,378	(533,051)	-	-
-	-	4,765	-	23,545	(278)	50,307	48,044
-	-	-	-	225,408	(6,400)	219,008	216,298
206,356	-	39,223	-	-	-	245,579	175,478
206,356	-	122,793	114	251,170	(618,443)	829,366	747,701
(158,199)	-	(97,279)	8,380	86,431	7,173	69,645	153,437
7,590,479	5,835	110,377	-	-	(16,737)	7,689,954	7,392,537
-	-	-	-	-	-	1,010	1,030
-	-	372	-	-	110	3,299	2,941
7,590,479	5,835	110,749	-	-	(16,627)	7,694,263	7,396,508
\$ 7,432,280	\$ 5,835	\$ 13,470	\$ 8,380	\$ 86,431	\$ (9,454)	\$ 7,763,908	\$ 7,549,945



City of Surrey  
**Schedule 2 STATEMENT OF OPERATIONS - BY FUND**

For the year ended December 31, 2013, with comparative figures for  
 2012 (in thousands of dollars)

	OPERATING FUNDS						
	General	Solid Waste	Roads & Traffic Safety	Water	Sewer	Drainage	Library Services
<b>REVENUES</b>							
Taxation revenue (note 15)	\$ 250,768	\$ -	\$ 13,169	\$ 117	\$ 7,781	\$ 21,456	\$ -
Sales of goods and services	46,098	31,844	358	61,204	40,209	-	187
Development cost charges (note 8)	-	-	-	-	-	-	-
Developer contributions	138	-	37	-	-	10	-
Investment income	20,663	-	-	1,357	902	201	-
Transfers from other governments (note 21)	8,930	-	283	-	-	-	985
Other	32,284	200	382	823	416	71	533
	358,881	32,044	14,229	63,501	49,308	21,738	1,705
<b>EXPENSES</b>							
Police services	115,032	-	-	-	-	-	-
Parks, recreation and culture	66,632	-	-	-	-	-	-
General government	49,102	-	22	-	-	-	-
Water	-	-	-	54,832	-	-	-
Fire services	52,028	-	-	-	-	-	-
Sewer	-	-	-	-	38,977	-	-
Engineering	5,815	-	-	-	-	-	-
Drainage	-	-	-	-	-	10,478	-
Solid waste	-	26,727	-	-	-	-	-
Roads & traffic safety	-	-	24,178	-	-	-	-
Planning and development	22,647	-	-	-	-	-	-
Library services	-	-	-	-	-	-	12,541
	311,256	26,727	24,200	54,832	38,977	10,478	12,541
<b>Excess (Deficiency) of Revenues over Exp.</b>	47,625	5,317	(9,971)	8,669	10,331	11,260	(10,836)
Transfer from (to) operating funds	(32,701)	(2,556)	26,483	(332)	1,385	(3,063)	10,779
Transfer from (to) reserve funds	(8,847)	(846)	(845)	(1,039)	(734)	(257)	-
Transfer from (to) capital funds	(9,060)	(545)	(10,477)	(11,235)	(8,072)	(6,723)	-
<b>ANNUAL SURPLUS (DEFICIT)</b>	(2,983)	1,370	5,190	(3,937)	2,910	1,217	(57)
Accumulated Surplus (Deficit), beginning of year	46,929	(13,557)	26,964	90,103	59,418	13,413	(14)
Accumulated Surplus (Deficit), end of year	\$ 43,946	\$ (12,187)	\$ 32,154	\$ 86,166	\$ 62,328	\$ 14,630	\$ (71)

CAPITAL FUNDS		OTHER ENTITIES			CONSOLIDATED		
General and Utilities	Library Services	SCDC	SHHS	Reserve Funds	Adjustments	2013	2012
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 293,292	\$ 274,001
-	-	359	-	123	(580)	179,802	171,352
-	-	-	-	68,383	-	68,383	36,405
113,899	20	-	-	7,179	-	121,283	103,399
181	-	3	257	1,048	(4,745)	19,867	19,410
42,304	-	-	-	-	-	52,502	55,424
236	-	12,765	12	5,967	(295)	53,394	42,599
156,620	20	13,127	269	82,700	(5,619)	788,523	702,590
1,114	-	-	-	-	-	116,146	113,211
12,920	-	-	-	-	-	79,552	72,781
4,893	-	11,557	510	114	(6,507)	59,691	52,497
8,384	-	-	-	-	-	63,216	61,810
1,941	-	-	-	-	-	53,969	52,681
10,661	-	-	-	-	-	49,638	49,574
3,155	-	-	-	-	-	8,970	6,182
18,334	-	-	-	-	-	28,812	28,798
-	-	-	-	-	-	26,727	27,590
26,420	-	-	-	-	-	50,598	51,636
4	-	-	-	-	-	22,651	22,363
-	2,049	-	-	-	-	14,590	15,800
87,826	2,049	11,557	510	114	(6,507)	574,560	554,923
68,794	(2,029)	1,570	(241)	82,586	888	213,963	147,667
42,802	1,924	-	2	12,567	3	57,293	-
117,480	-	(41,191)	-	41,191	-	104,912	-
545	-	842	-	(117,480)	-	(162,205)	-
229,621	(105)	(38,779)	(239)	18,864	891	213,963	147,667
7,202,659	5,940	52,249	8,619	67,566	(10,344)	7,549,945	7,402,278
\$ 7,432,280	\$ 5,835	\$ 13,470	\$ 8,380	\$ 86,430	\$ (9,453)	\$ 7,763,908	\$ 7,549,945

City of Surrey  
**Schedule 3 GENERAL OPERATING FUND**

For the year ended December 31, 2013, with comparative figures for 2012  
 (in thousands of dollars)

	2013 Budget	2013	2012
		<i>(Schedule 2)</i>	
<b>REVENUES</b>			
Taxation revenue	\$ 251,660	\$ <b>250,768</b>	\$ 237,818
Sales of goods and services	53,424	<b>46,098</b>	41,641
Developer contributions	-	<b>138</b>	-
Investment income	13,586	<b>20,663</b>	17,587
Transfers from other governments	11,236	<b>8,930</b>	12,238
Other	33,682	<b>32,284</b>	33,241
	363,588	<b>358,881</b>	342,525
<b>EXPENSES</b>			
Police services	118,685	<b>115,032</b>	112,016
Parks, recreation and culture	60,553	<b>66,632</b>	60,136
General government	57,622	<b>49,102</b>	45,281
Fire services	52,916	<b>52,028</b>	50,817
Engineering	5,244	<b>5,815</b>	3,547
Planning and development	23,383	<b>22,647</b>	22,359
Library services	11,993	-	-
	330,396	<b>311,256</b>	294,156
<b>Excess of Revenues over Expenses</b>	33,192	<b>47,625</b>	48,369
Transfers to other funds and reserves	(33,192)	<b>(50,608)</b>	(45,506)
<b>ANNUAL SURPLUS (DEFICIT)</b>	-	<b>(2,983)</b>	2,863
Accumulated Surplus, beginning of year		<b>46,929</b>	44,066
Accumulated Surplus, end of year	\$ -	\$ <b>43,946</b>	\$ 46,929

The 2013 Tax Levy Budget was used to determine 2013 taxation rates.

City of Surrey  
**SOLID WASTE OPERATING FUND** *Schedule 4*

*For the year ended December 31, 2013, with comparative figures for 2012  
 [in thousands of dollars]*

	2013 Budget	<b>2013</b>	2012
		<i>(Schedule 2)</i>	
<b>REVENUES</b>			
Sales of goods and services	\$ 32,428	<b>\$ 31,844</b>	\$ 31,493
Other	100	<b>200</b>	105
	32,528	<b>32,044</b>	31,598
<b>EXPENSES</b>			
Solid waste	25,435	<b>26,727</b>	27,590
	25,435	<b>26,727</b>	27,590
<b>Excess of Revenues over Expenses</b>	7,093	<b>5,317</b>	4,008
Transfers to other funds and reserves	(7,093)	<b>(3,947)</b>	(16,799)
<b>ANNUAL SURPLUS (DEFICIT)</b>	-	<b>1,370</b>	(12,791)
Accumulated Surplus (Deficit), beginning of year	-	<b>(13,557)</b>	(766)
Accumulated Surplus (Deficit), end of year	\$ -	<b>\$ (12,187)</b>	\$ (13,557)

*The 2013 Tax Levy Budget was used to determine 2013 taxation rates.*

City of Surrey  
**Schedule 5 ROADS & TRAFFIC SAFETY OPERATING FUND**

For the year ended December 31, 2013, with comparative figures for 2012  
 [in thousands of dollars]

	2013 Budget	<b>2013</b>	2012
		(Schedule 2)	
<b>REVENUES</b>			
Taxation revenue	\$ 13,348	<b>\$ 13,169</b>	\$ 10,572
Sales of goods and services	739	<b>358</b>	379
Developer contributions	-	<b>37</b>	248
Transfers from other governments	-	<b>283</b>	140
Other	-	<b>382</b>	348
	14,087	<b>14,229</b>	11,687
<b>EXPENSES</b>			
General government	-	<b>22</b>	-
Roads & traffic safety	30,582	<b>24,178</b>	25,629
	30,582	<b>24,200</b>	25,629
<b>Excess (Deficiency) of Revenues over Expenses</b>	(16,495)	<b>(9,971)</b>	(13,942)
Transfers from other funds and reserves	16,495	<b>15,161</b>	18,586
<b>ANNUAL SURPLUS</b>	-	<b>5,190</b>	4,644
Accumulated Surplus, beginning of year	-	<b>26,964</b>	22,320
Accumulated Surplus, end of year	\$ -	<b>\$ 32,154</b>	\$ 26,964

The 2013 Tax Levy Budget was used to determine 2013 taxation rates.

City of Surrey  
**WATER OPERATING FUND** *Schedule 6*

*For the year ended December 31, 2013, with comparative figures for 2012  
 [in thousands of dollars]*

	2013 Utility Rates Budget	<b>2013</b>	2012
		<i>(Schedule 2)</i>	
<b>REVENUES</b>			
Taxation revenue	\$ 83	<b>\$ 117</b>	\$ 89
Sales of goods and services	61,023	<b>61,204</b>	59,853
Investment income	1,641	<b>1,357</b>	1,741
Other	603	<b>823</b>	837
	63,350	<b>63,501</b>	62,520
<b>EXPENSES</b>			
Water	57,845	<b>54,832</b>	53,503
	57,845	<b>54,832</b>	53,503
<b>Excess of Revenues over Expenses</b>	5,505	<b>8,669</b>	9,017
Transfers to other funds and reserves	(5,505)	<b>(12,606)</b>	(5,422)
<b>ANNUAL SURPLUS (DEFICIT)</b>	-	<b>(3,937)</b>	3,595
Accumulated Surplus, beginning of year	-	<b>90,103</b>	86,508
Accumulated Surplus, end of year	\$ -	<b>\$ 86,166</b>	\$ 90,103

*The 2013 Tax Levy Budget was used to determine 2013 taxation rates.*

City of Surrey  
**Schedule 7 SEWER OPERATING FUND**

For the year ended December 31, 2013, with comparative figures for 2012  
 (in thousands of dollars)

	2013 Utility Rates Budget	<b>2013</b>	2012
		<i>(Schedule 2)</i>	
<b>REVENUES</b>			
Taxation revenue	\$ 7,694	<b>\$ 7,781</b>	\$ 6,185
Sales of goods and services	40,051	<b>40,209</b>	37,793
Investment income	809	<b>902</b>	874
Other	352	<b>416</b>	384
	48,906	<b>49,308</b>	45,236
<b>EXPENSES</b>			
Sewer	42,523	<b>38,977</b>	38,626
	42,523	<b>38,977</b>	38,626
<b>Excess of Revenues over Expenses</b>	6,383	<b>10,331</b>	6,610
Transfers from (to) other funds and reserves	(6,383)	<b>(7,421)</b>	9,962
<b>ANNUAL SURPLUS</b>	-	<b>2,910</b>	16,572
Accumulated Surplus, beginning of year	-	<b>59,418</b>	42,846
Accumulated Surplus, end of year	\$ -	<b>\$ 62,328</b>	\$ 59,418

The 2013 Tax Levy Budget was used to determine 2013 taxation rates.

City of Surrey  
**DRAINAGE OPERATING FUND** *Schedule 8*

*For the year ended December 31, 2013, with comparative figures for 2012  
 [in thousands of dollars]*

	2013 Utility Rates Budget	<b>2013</b>	2012
		<i>(Schedule 2)</i>	
<b>REVENUES</b>			
Taxation revenue	\$ 22,400	<b>\$ 21,456</b>	\$ 19,337
Developer contributions	-	<b>10</b>	-
Investment income	176	<b>201</b>	399
Other	-	<b>71</b>	130
	22,576	<b>21,738</b>	19,866
<b>EXPENSES</b>			
Drainage	12,279	<b>10,478</b>	10,105
	12,279	<b>10,478</b>	10,105
<b>Excess of Revenues over Expenses</b>	10,297	<b>11,260</b>	9,761
Transfers to other funds and reserves	(10,297)	<b>(10,043)</b>	(16,293)
<b>ANNUAL SURPLUS</b>	-	<b>1,217</b>	(6,532)
Accumulated Surplus, beginning of year	-	<b>13,413</b>	19,945
Accumulated Surplus, end of year	\$ -	<b>\$ 14,630</b>	\$ 13,413

*The 2013 Tax Levy Budget was used to determine 2013 taxation rates.*



City of Surrey  
Schedule 9 RESERVE FUNDS

As at December 31, 2013, with comparative figures for 2012  
(in thousands of dollars)

	Equipment and Building Replacement	Tax Sale Land	*** Municipal Land	Park Land Acquisition	*Capital Legacy
Balance, beginning of year	\$ 36,653	\$ -	\$ (8,205)	\$ 2,984	\$ 12,757
DCC's levied for the year	-	-	-	-	-
Investment income	554	-	25	44	192
Asset disposals	85	-	5,865	-	-
Other revenue	77	-	46	4,751	-
Other expenditures	-	-	(114)	-	-
	716	-	5,822	4,795	192
Transfers from (to)					
Operating funds	(7,650)	-	(176)	-	(6,385)
Capital funds	10,183	-	(829)	2,593	(4,664)
	2,533	-	(1,005)	2,593	(11,049)
Balance, end of year	\$ 34,836	\$ -	\$ (1,378)	\$ 5,186	\$ 23,998

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	\$ 53,693
Principal Repayable, Art Centre - South Surrey	(6,259)
Principal Repayable, Guildford Pool Loan	(20,564)
Principal Repayable, Animal Shelter Loan	(2,464)
Principal Repayable, Parking Meters Loan	(395)
Principal Repayable, East Clayton Fitness Facility Loan	(13)
Funds on Hand for Financing Projects	\$ 23,998

**\*\* 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	\$ 5,632
Receivable From Property Owners	9,022
Equity, December 31, 2012	\$ 14,654

Environmental Stewardship	**Local Improvement Financing	Water Claims	Affordable Housing	Parking Space	Reserves Subtotal	Deferred Development Cost Charges	Future Commitments
\$ 6,580	\$ 14,273	\$ 1,280	\$ 18	\$ 1,226	\$ 67,566	\$ 216,298	\$ 228,838
-	-	-	-	-	-	68,438	-
99	97	19	-	18	1,048	2,655	-
-	-	-	15	-	5,965	-	-
-	-	-	-	-	4,874	-	-
-	-	-	-	-	(114)	-	-
99	97	19	15	18	11,773	71,093	-
121	(284)	-	-	-	(14,374)	-	-
-	-	-	-	-	7,283	(68,383)	(78,610)
121	(284)	-	-	-	(7,091)	(68,383)	(78,610)
\$ 6,558	\$ 14,654	\$ 1,299	\$ 33	\$ 1,244	\$ 86,430	\$ 219,008	\$ 150,228

**\*\*\* 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	\$ 24,456
Principal Repayable, City Centre Land Loan	(12,590)
Principal Repayable, City Centre Social Lands Loan	(3,570)
Principal Repayable, City Centre Development Loan	(2,328)
Principal Repayable, University Drive	(890)
Principal Repayable, City Parkway	(1,054)
Principal Repayable, Social Housing Loan	(1,366)
Principal Repayable, Heritage Railway Loan	(3,771)
Principal Repayable, Civic Centre Prgm Enhancements	(215)
Principal Repayable, Bridgeview Ind. Land Loan	(50)
Funds on Hand for Financing Projects	\$ (1,378)

City of Surrey  
**Schedule 10 RESERVES, CONTINGENCIES AND SURPLUS**

For the year ended December 31, 2013, with comparative figures for 2012

	2013	2012	2011	2010	2009
<b>RESERVE FUNDS</b>					
Equipment and building replacement	\$ 34,836	\$ 36,653	\$ 38,157	\$ 40,268	\$ 42,556
Municipal land	(1,378)	(8,205)	1,665	7,626	36,754
Park land acquisition	5,186	2,984	9,040	5,027	2,080
Capital legacy	23,998	12,757	28,417	30,424	32,820
Environmental stewardship	6,558	6,580	6,359	6,908	6,740
Local improvement financing	14,654	14,273	14,435	13,847	13,178
Water claims	1,299	1,280	1,255	1,226	1,188
Affordable housing	33	18	67	5	122
Parking space	1,244	1,226	1,202	1,174	1,138
	<b>86,430</b>	<b>67,566</b>	<b>100,597</b>	<b>106,505</b>	<b>136,576</b>
Restricted capital reserves	-	-	-	-	-
	<b>\$ 86,430</b>	<b>\$ 67,566</b>	<b>\$ 100,597</b>	<b>\$ 106,505</b>	<b>\$ 136,576</b>
<b>UNAPPROPRIATED SURPLUS</b>					
General operating fund	\$ 7,831	\$ 6,348	\$ 8,793	\$ 12,519	\$ 12,479
Employee future benefits	(6,998)	(6,998)	(6,998)	(6,998)	(6,998)
Water operating fund	3,000	3,000	3,000	3,000	3,000
Sewer operating fund	3,000	3,000	3,000	3,000	3,000
Drainage operating fund	-	-	-	-	-
Library Services	(324)	(324)	(324)	(324)	(276)
	<b>6,509</b>	<b>5,026</b>	<b>7,471</b>	<b>11,197</b>	<b>11,205</b>
Other Entities:					
Surrey City Development Corp	(90,106)	(56,523)	(18,472)	(13,229)	(11,170)
Surrey Homelessness and Housing Society	8,380	8,692	8,720	8,847	8,784
	<b>\$ (75,217)</b>	<b>\$ (42,805)</b>	<b>\$ (2,281)</b>	<b>\$ 6,815</b>	<b>\$ 8,819</b>
<b>APPROPRIATED SURPLUS</b>					
Operating contingency and emergencies	\$ 7,042	\$ 7,042	\$ 7,042	\$ 7,042	\$ 6,762
Environmental emergencies	2,852	5,928	5,771	5,206	4,782
Revenue stabilization	12,661	12,661	9,723	9,124	11,645
Self insurance	16,138	14,755	14,442	18,554	23,096
Infrastructure replacement	49,376	46,154	58,018	53,830	38,901
	<b>\$ 88,069</b>	<b>\$ 86,540</b>	<b>\$ 94,996</b>	<b>\$ 93,756</b>	<b>\$ 85,186</b>
<b>COMMITTED FUNDS</b>					
General operating	\$ 50,786	\$ 47,921	\$ 43,784	\$ 46,575	\$ 65,727
Inventories of supplies	1,010	1,030	1,012	1,002	1,123
Library Services	219	250	608	532	466
Prepaid expenses	3,299	2,941	1,725	1,495	1,940
Sewer operating and capital	27,378	29,251	20,862	20,898	21,843
Drainage operating and capital	14,630	13,413	11,129	13,512	10,369
Water operating and capital	35,549	37,345	33,731	33,268	31,508
	<b>\$ 132,871</b>	<b>\$ 132,151</b>	<b>\$ 112,851</b>	<b>\$ 117,282</b>	<b>\$ 132,976</b>
<b>TANGIBLE CAPITAL ASSETS (note 11)</b>					
Unexpended borrowing	\$ 7,689,954	\$ 7,392,537	\$ 7,131,836	\$ 6,966,815	\$ 6,729,622
	(158,199)	(86,044)	(35,721)	-	-
Total Equity in Tangible Capital Assets	<b>\$ 7,531,755</b>	<b>\$ 7,306,493</b>	<b>\$ 7,096,115</b>	<b>\$ 6,966,815</b>	<b>\$ 6,729,622</b>
<b>TOTAL ACCUMULATED SURPLUS</b>	<b>\$ 7,763,908</b>	<b>\$ 7,549,945</b>	<b>\$ 7,402,278</b>	<b>\$ 7,291,173</b>	<b>\$ 7,093,179</b>

City of Surrey  
**CONSOLIDATED REVENUES** *Schedule 11*

*For the year ended December 31, 2013, with comparative figures for 2012  
in thousands of dollars*

	2013	2012	2011	2010	2009
<b>TAXATION REVENUE</b>					
Property taxes	\$ 248,683	\$ 235,146	\$ 222,172	\$ 208,300	\$ 194,236
Sewer frontage taxes	29,116	25,390	24,352	23,359	22,915
Grants-in-lieu of taxes	15,219	13,240	12,768	12,583	11,996
Other	249	225	234	293	314
Collections for other authorities:					
Province of BC - School taxes	203,664	192,665	182,591	177,047	173,699
Greater Vancouver Regional District	6,180	10,893	10,726	10,214	7,313
BC Assessment Authority	6,593	6,201	5,918	5,777	5,596
Greater Vancouver Transportation Authority	41,413	39,760	38,714	38,129	37,057
Other	10,783	3,625	3,200	3,049	2,018
	561,900	527,145	500,675	478,751	455,144
Collections for other authorities	(268,608)	(253,144)	(241,149)	(234,199)	(225,683)
	\$ 293,292	\$ 274,001	\$ 259,526	\$ 244,552	\$ 229,461
<b>SALE OF GOODS AND SERVICES</b>					
Application fees	\$ 2,165	\$ 2,422	\$ 2,127	\$ 2,014	\$ 1,059
Recreation and culture	19,092	18,850	17,815	16,690	16,340
Utility rates and fees	133,197	129,046	121,747	121,643	102,460
Other	25,348	21,034	17,780	12,475	10,596
	\$ 179,802	\$ 171,352	\$ 159,469	\$ 152,822	\$ 130,455
<b>DEVELOPMENT COST CHARGES</b>	\$ 68,383	\$ 36,405	\$ 57,045	\$ 56,899	\$ 63,856
<b>DEVELOPER CONTRIBUTIONS</b>	\$ 121,283	\$ 103,399	\$ 81,914	\$ 142,150	\$ 147,916
<b>INVESTMENT INCOME</b>	\$ 19,867	\$ 19,410	\$ 20,890	\$ 21,940	\$ 23,736
<b>TRANSFERS FROM OTHER GOVERNMENTS</b>					
Provincial government and other	\$ 30,580	\$ 42,585	\$ 29,910	\$ 32,015	\$ 17,933
Federal government	21,922	12,839	4,785	13,305	1,534
	\$ 52,502	\$ 55,424	\$ 34,695	\$ 45,320	\$ 19,467
<b>OTHER</b>					
Licenses and permits	\$ 21,280	\$ 22,415	\$ 19,978	\$ 20,204	\$ 19,661
Leases and rentals	9,844	6,447	4,942	5,105	4,800
Penalties and interest on taxes	4,819	4,352	4,184	3,873	3,929
Miscellaneous	3,378	3,286	3,898	3,669	6,743
Asset disposals	14,073	6,099	-	-	-
	\$ 53,394	\$ 42,599	\$ 33,002	\$ 32,851	\$ 35,133
<b>TOTAL REVENUES</b>	\$ 788,523	\$ 702,590	\$ 646,541	\$ 696,534	\$ 650,024

City of Surrey  
**Schedule 12 CONSOLIDATED EXPENSES**

For the year ended December 31, 2013, with comparative figures for 2012  
 [in thousands of dollars]

	2013	2012	2011	2010	2009
<b>BY FUNCTION</b>					
Police services	\$ 116,146	\$ 113,211	\$ 107,127	\$ 97,011	\$ 91,392
Parks, recreation and culture	79,552	72,781	72,198	81,134	64,720
General government	59,691	52,497	45,996	55,099	32,703
Water	63,216	61,810	60,192	45,005	51,518
Fire services	53,969	52,681	52,073	48,510	46,881
Sewer	49,638	49,574	50,625	46,335	48,474
Engineering	8,970	6,182	7,639	23,278	26,663
Drainage	28,812	28,798	30,690	28,314	20,837
Solid waste	26,727	27,590	25,582	21,821	21,020
Roads & traffic safety	50,598	51,636	47,802	20,037	20,268
Planning and development	22,651	22,363	20,638	18,144	17,567
Library services	14,590	15,800	14,874	13,852	13,370
	<b>\$ 574,560</b>	<b>\$ 554,923</b>	<b>\$ 535,436</b>	<b>\$ 498,540</b>	<b>\$ 455,413</b>
<b>BY OBJECT</b>					
Salaries and benefits	\$ 208,324	\$ 192,699	\$ 186,185	\$ 172,888	\$ 159,495
Consulting and professional services	15,259	18,494	18,211	16,016	13,174
RCMP contracted services	93,583	92,173	86,193	77,869	73,552
Telephone and communications	2,944	2,454	2,676	3,052	3,115
Regional district utility charges	70,845	69,047	63,860	59,463	57,561
Utilities	10,044	9,499	9,118	8,720	8,257
Garbage collection and disposal	18,336	19,535	18,445	17,115	18,310
Maintenance and small equipment	13,694	12,934	14,893	14,016	7,616
Insurance and claims	2,063	1,516	1,992	5,349	2,286
Leases and rentals	3,496	3,328	2,528	3,503	2,935
Supplies and materials	23,011	24,343	23,419	21,801	25,293
Advertising and media	1,853	2,425	1,570	1,925	1,366
Grants and sponsorships	1,937	2,415	1,651	1,665	3,213
Contract payments	20,355	19,616	28,611	18,827	20,110
Other	7,997	4,887	(700)	19,030	269
Cost recoveries, net	(21,234)	(19,871)	(15,510)	(24,926)	(18,591)
Interest on debt <i>(note 9)</i>	5,505	4,696	3,113	-	-
Interest, fiscal services and other	2,350	1,409	1,584	1,130	1,025
	<b>480,362</b>	<b>461,599</b>	<b>447,839</b>	<b>417,443</b>	<b>378,986</b>
Amortization expense	94,198	93,324	87,597	81,097	76,427
	<b>\$ 574,560</b>	<b>\$ 554,923</b>	<b>\$ 535,436</b>	<b>\$ 498,540</b>	<b>\$ 455,413</b>







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**Prepared by the City of Surrey Finance & Technology Department**

City of Surrey  
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Canada

**Visit our web site at [www.surrey.ca](http://www.surrey.ca)**



Information on the City of Surrey's outstanding debt is included in Note 9 to the Financial Statements.

Prepared under the Financial Information Regulation, Schedule 1, section 4

Information on all guarantees and indemnities for the City of Surrey is included in Note 13 (d) to the Financial Statements.

Prepared under the Financial Information Regulation, Schedule 1, section 5

Regulations require the City of Surrey to report the total amount of remuneration for each employee that exceeds \$75,000 in the year reported. However, certain exceptions have been noted below:

1. Certain employees were hired part way through the year and their remuneration does not reflect a full year's cost.
2. Some employees terminated their employment part way through the year and their remuneration does not reflect a full year's cost.

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(2)

**City of Surrey**  
**Schedule of Remuneration and Expenses**  
**For the year ending December 31, 2013**  
**Elected Officials**

<b>ELECTED OFFICIALS</b>	<b>TAXABLE BENEFITS &amp;</b>		
	<b>BASE SALARY</b>	<b>OTHER</b>	<b>EXPENSES</b>
Mayor Watts	\$ 122,478	\$ 14,356 *	\$ 35,348
Councillor Gill	66,240	76	12,187
Councillor Hayne	65,595	76	24,068
Councillor Hepner	67,396	603	17,484
Councillor Hunt	62,052	69	7,333
Councillor Martin	67,427	76	6,189
Councillor Rasode	64,741	76	16,523
Councillor Steele	67,425	76	9,941
Councillor Villeneuve	67,426	76	9,790
<b>TOTAL - ELECTED OFFICIALS</b>	<b>\$ 650,781</b>	<b>\$ 15,482</b>	<b>\$ 138,863</b>

\* Includes car allowance of \$14,280

**City of Surrey**  
**Schedule of Remuneration and Expenses**  
**For the Year Ended December 31, 2013**  
**Employees**

<b>NAME</b>	<b>BASE SALARY REMUNERATION</b>	<b>TAXABLE BENEFIT &amp; OTHER</b>	<b>TOTAL EXPENSES</b>
Acaster,Brad A.	101,734.65	4,986.99	
Acob,Rizal A.	93,487.94	6,435.02	27.83
Adams,Laurie S	89,835.90	6,224.29	
Afridi,Amer A	110,501.75	11,923.86	2,478.09
Albisser,Benjamin C.	78,291.57	7,471.53	
Aldcorn,Robert	84,122.48	2,949.57	268.23
Aldus,Chris	72,249.84	7,944.73	
Alizadeh Eghyanous,Farhad	111,825.70	15,193.03	8,854.83
Amos,Daniel C.	82,680.34	3,504.73	178.00
Amundson,Erin J	82,346.07	3,524.98	
Andersen,Randy B.	70,615.54	4,920.38	
Aney,Kevin G.	73,512.84	2,905.66	6,328.00
Anuik,Lorne A.	91,230.96	16,222.56	5,147.96
Arar,Aiman A.	109,565.34	4,952.90	1,360.35
Arason,Jeff R.	145,183.17	13,360.41	928.44
Arbo,Erik D.	83,554.08	4,091.76	
Arlt,Tim J.	109,617.80	19,882.97	1,436.77
Arnett,John K	74,728.54	5,437.17	
Asadian,Yalda	77,026.89	5,768.47	2,133.14
Athwal,Parwinder S.	70,337.46	10,485.98	
Atkins,Christopher T	78,236.16	3,586.57	1,045.97
Atkinson,S Melanie	70,234.27	5,827.74	780.13
Aven,Neal W.	87,890.20	17,088.11	4,271.10
Babyak,Gerard A.	75,391.04	4,628.18	
Bachand,M David	81,573.96	4,116.32	
Bahia,Sukhjot S.	76,991.70	3,392.16	524.95
Bains,Jaspreet S.	76,410.79	12,451.30	745.13
Baird,David C.	92,518.04	9,370.28	
Baldwin,Ryan W.	81,566.03	8,917.48	
Bamford,Richard	53,509.10	10,114.37	
Bandurka,Donald P.	103,237.73	4,443.43	3,920.53
BaObaid,Wajeih	76,428.10	17,280.13	551.25
Baragan,Roxana	72,779.17	2,998.06	1,012.75
Barber,Duncan	83,333.90	6,740.93	
Barclay,Michael	76,398.83	5,613.38	517.97
Barnscher,Daniel A.	144,480.60	29,538.53	646.54
Baron,Carolyn A.	130,014.42	8,188.51	4,591.86
Barth,Angela F	71,496.66	5,652.90	1,694.63
Bartholomew,Claude C.	85,589.87	6,558.74	1,232.76
Bartlett,Scott M.	83,554.08	8,239.58	
Basnayake,Koshala	75,982.75	26,993.22	
Bayda,Merv	77,525.82	3,827.89	855.87
Becker,Edward W.	82,271.76	5,905.91	41.57
Beenham,Kevin R.	102,058.16	7,290.71	

**City of Surrey**  
**Schedule of Remuneration and Expenses**  
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**Employees**

<b>NAME</b>	<b>BASE SALARY REMUNERATION</b>	<b>TAXABLE BENEFIT &amp; OTHER</b>	<b>TOTAL EXPENSES</b>
Begin, Gabriel	72,416.99	5,801.06	
Bell, R Mark	102,289.31	8,248.81	
Bellefontaine, Philip J.	131,517.80	11,635.35	1,542.11
Bello, Hernan H.	92,546.70	4,444.94	1,172.80
Bennest, Aaron L	69,198.26	2,131.75	7,741.20
Benson, Marty G.	76,390.60	3,559.37	5,745.70
Bentley, Darin R.	84,008.77	9,069.75	28.00
Berar, Baldev S.	73,139.73	4,865.40	209.99
Berdusco, Kevin A	83,885.07	7,935.46	28.00
Berg, Douglas E.	93,037.57	12,095.40	
Berg, Fred N.	100,949.97	9,020.68	672.35
Bergen, Brian D.	91,075.99	7,377.34	
Berg-Iverson, Keith W.	87,456.26	9,719.76	
Bernat, Siegfried	82,833.58	5,822.61	375.50
Bertoia, Daniel R	86,815.25	7,302.41	
Bertoia, Mark A	82,160.33	6,595.07	179.00
Berube, Marc	100,949.99	6,680.14	120.91
Best, Jeffrey W.	102,335.53	9,098.87	103.00
Best, Rob M.	91,184.94	8,900.76	379.95
Betts, Mark E.	83,288.84	7,107.51	
Bhullar-Gill, Sally S	100,737.64	18,062.12	7,653.59
Blackburn, Timothy A.	102,520.40	9,978.81	
Blom, James W.	102,289.27	6,630.99	
Boan, Jaime A.	150,116.66	18,893.52	3,906.77
Bobsien, Alex W.	93,291.09	4,357.85	
Bodnark, Richard D.	82,568.87	5,669.21	28.00
Boechler, Dave F.	102,566.64	6,832.15	1,375.01
Bogen, Jan E.	87,372.91	4,309.09	
Boles, Theresa M	84,501.39	7,993.70	
Boles, W Brian	82,606.04	5,052.53	155.84
Bolt, Heather L.	90,028.47	21,752.39	
Bolton, Lyle P.	102,058.14	3,386.32	
Bonn, Reginald S.	102,649.38	5,969.84	1,095.29
Bonn, Trevor A.	101,318.69	8,075.94	38.00
Booiman, Rudy S.	78,928.72	11,895.01	388.56
Boon, Jason	82,308.90	4,245.28	
Boeson, Robert A.	84,046.70	4,439.51	
Boros, John D.	70,609.46	4,607.01	78.40
Bowie, Loretta L.	106,332.20	8,066.92	3,574.21
Boyal, Ravinder S.	65,115.50	12,364.63	78.40
Boyes, Jason	103,458.64	4,441.65	80.61
Brand, I Johan	130,516.05	12,669.11	897.01
Brar, Equbal S	74,414.24	18,426.68	83.99
Brar, Joey J.	108,306.97	13,258.75	6,437.50

City of Surrey  
Schedule of Remuneration and Expenses  
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NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER	TOTAL EXPENSES
Brar, Kanwardeep S.	73,842.73	10,924.14	1,303.29
Brayfield, Ryan M.	70,164.24	7,042.88	374.04
Brenner, James A.	75,872.84	1,452.37	4,454.70
Briscoe, Simon	82,086.06	5,068.54	
Brisson, Montgomery C.	98,814.70	5,590.59	3,021.01
Britton, Tammy R.	89,960.49	12,832.63	1,169.19
Brkich, Milan I.	75,961.47	3,072.44	6,821.36
Broersma, Keith	89,249.19	3,762.17	810.61
Bromley, Chris F.	101,613.84	10,007.38	62.87
Broughton, Bruce F.	72,948.96	1,355.32	5,122.87
Brown, Matthew K	80,459.45	6,887.59	155.25
Buchanan, Donald F	72,204.66	3,760.00	
Bukowski, John T.	84,236.14	8,637.68	
Buljevic, Ivan	72,381.13	2,954.36	5,644.65
Bulka, Michael J.	90,978.28	10,294.38	82.30
Bull, Dennis R.	93,252.37	5,268.79	
Bull, Richard W.	91,106.95	10,182.52	
Bunsko, Mark W.	102,845.82	13,249.76	67.33
Burger, Jason A.	121,375.90	5,112.85	4,349.64
Burkholder, Ross V	82,836.28	11,862.99	
Burns, David R	102,243.08	6,684.26	100.00
Burns, Peter R.	83,819.35	6,063.74	
Butchart, Brandon	84,084.59	7,882.87	
Butula, Christine M.	85,319.14	4,341.39	100.00
Cairney, Jason W.	83,591.98	8,219.67	28.00
Cairns, Reginald T.	74,346.15	3,078.77	2,814.16
Callard, Jeff	72,703.00	7,268.53	100.00
Callewaert, James R	72,064.39	6,555.33	
Calvert, Kyle F	72,688.15	5,561.19	
Campbell, Hugh Macmillan	88,744.03	4,157.15	3,219.38
Campbell, John F.	77,773.54	9,656.10	
Capuccinello Iraci, Anthony	140,645.12	5,637.89	4,977.96
Carmichael, Brian K.	102,222.10	4,908.43	
Carnegie, Ralston L.	101,873.29	9,398.20	
Carson, Elizabeth S	72,823.76	20,089.12	1,032.53
Castiglia, Danny V	87,327.09	4,982.75	
Catlin, Michael D	90,977.44	39,042.60	2,646.96
Caughlan, Glen P.	76,992.55	4,445.81	7,650.69
Cavan, Laurie A.	218,474.34	30,647.72	3,975.20
Caviglia, Jonathon T.	144,388.69	29,576.67	1,003.93
Chahal, Tina	65,757.74	12,528.33	3,933.93
Chamberlayne, Curtis M	82,420.36	7,715.81	
Chan, Helen Gee	84,935.65	3,855.49	640.35
Chan, Nadia P	76,706.04	4,337.98	1,362.25

**City of Surrey**  
**Schedule of Remuneration and Expenses**  
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**Employees**

<b>NAME</b>	<b>BASE SALARY REMUNERATION</b>	<b>TAXABLE BENEFIT &amp; OTHER</b>	<b>TOTAL EXPENSES</b>
Chapman,Ricky D	67,393.89	9,833.47	617.22
Chauhan,Satnam S	109,546.29	14,478.99	5,187.15
Chinery,Gary B.	65,320.66	32,690.92	
Chong,Randy E.	82,271.78	8,117.15	
Chow,Daniel	93,602.05	2,128.29	408.05
Chow,Marion	69,236.91	9,709.51	89.76
Choy,Peter H.	100,949.97	4,612.67	108.97
Chu,Clinton W.	94,786.41	4,224.79	2,192.31
Chun,Nora	83,964.93	14,850.90	1,089.38
Clayton,Steve J.	70,084.72	4,476.80	871.61
Cleave,Dean B.	101,873.33	4,991.16	1.98
Clifford,Kevin J	89,721.47	8,383.29	3,918.60
Conway-Brown,Russell J.	92,608.80	11,651.24	
Cook,Jordi D.	77,734.45	6,671.02	
Cook,Karen A.	96,938.46	4,432.18	
Cooper,Scott D.	87,135.11	8,190.39	
Coplin,Kevin W.	82,160.33	5,421.96	
Corda,Goran	75,661.42	3,504.08	150.01
Cormack,Justin M.	83,979.64	5,396.36	
Coronado,Jocelyn T	99,990.15	6,634.52	944.79
Corrin,Graham M.	77,567.31	5,938.66	125.00
Corrin,Keith D.	84,046.72	5,220.33	
Corrin,Matthew J.	81,974.61	6,213.31	125.00
Costanzo,Robert A.	137,994.26	37,406.90	14,975.21
Cronin,Paul M.	80,934.59	2,081.17	
Croy,Owen C.	150,069.20	26,972.02	2,642.72
Currie,Amber	65,234.52	9,853.48	108.00
Cyr,Aaron W	81,974.61	7,676.10	
Cyr,Brian	84,274.05	4,387.22	100.00
Czerny,Richard J.	101,554.32	4,351.21	78.30
Dallas,Ken W	76,742.35	12,716.45	
Dance,Ryan G.	82,123.18	6,902.53	
Daniel,Geoffrey I	83,951.67	24,752.54	
Daniwall,Harnaik S	74,787.21	7,693.93	1,058.75
Danylchuk,Roderick C.	74,919.18	2,047.38	6,523.51
Davidson,Brent V.	101,734.63	6,477.47	
Davidson,Louis R.	89,903.71	16,688.81	2,746.82
Daviduk,Jason WA	78,068.09	3,229.18	552.30
Davies,Calvin J.	89,857.65	9,016.01	
Davison,Liane J.	86,301.30	7,678.56	3,438.66
De Graaf,Katherine E.	89,483.93	3,523.31	1,101.47
De Roquefeuil Labistour,Anthony D.	131,533.24	12,924.70	2,662.30
Deacon,Jeremy S	72,955.59	5,058.46	
Dean,John M.	82,813.64	3,634.78	1,875.02



**City of Surrey**  
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<b>NAME</b>	<b>BASE SALARY REMUNERATION</b>	<b>TAXABLE BENEFIT &amp; OTHER</b>	<b>TOTAL EXPENSES</b>
Deleeuw, Gord W.	102,196.88	6,665.57	
Delosada, John K.	102,104.40	6,695.48	28.00
Deluca, Joseph A.	140,977.20	18,263.31	177.08
Denney, Jeffrey M	79,034.22	4,583.09	
Deol, Davinder S.	104,676.01	13,275.39	172.22
Desai, Inamul H	92,262.86	63,011.80	708.47
Dhaliwal, Balwinder K.	73,098.89	3,944.21	149.66
Dhanda, Kamaljit K.	73,092.85	3,749.42	33.57
Dhanju, Roohbir S	79,173.01	2,172.25	
Dhillon, Harinder K.	109,517.54	3,127.96	3,965.42
Dhillon, Rashpal S.	92,087.24	6,640.70	178.00
Didoshak, Angela M.	97,544.41	9,802.23	
Dietelbach, Mark D.	97,580.11	6,027.82	
Dietrich, Rick L.	92,618.86	7,344.74	
Dighton, Graham T.	84,274.07	7,039.35	
Dinwoodie, Byron R.	84,122.47	6,023.89	
Dinwoodie, Murray D.	309,588.01	82,109.39	3,715.54
Dionne, Danny L	77,559.84	7,230.70	
Dirksen, Benjamin G.	86,657.80	7,660.53	1,012.81
Doherty, Steven J	98,119.15	10,192.98	455.02
Dolphin, Morris H.	70,641.16	6,820.75	165.00
Dombrowski, Ernie F.	82,680.33	6,949.67	
Dong, Andrew G.	76,373.33	3,177.26	505.40
Dornian, S Paul	84,046.72	6,569.41	
Dosanjh, Balraj S.	83,895.14	2,939.44	
Dougan, Cameron D	76,441.54	3,219.15	
Drew, Gregory A.	102,635.41	5,604.93	
Drozda, Kelly D.	68,014.75	8,194.89	
Dube, Remi	123,357.76	9,889.75	8.00
Ducharme, Richard	77,868.15	7,510.98	
Duncan, Andrew J	82,680.32	7,391.09	
Dunn, Peter S.	101,873.29	6,353.85	103.00
Durig, Bruno N	77,769.26	5,979.29	
Dyck, Thomas A.	102,196.86	6,806.02	
Dykeman, Tim	81,120.00	4,191.50	1,023.33
Dykes, Tammy I.	83,364.60	6,171.39	82.30
Easton, Jay R.	87,764.91	11,790.73	1,274.73
Eaton, Wesley D.	101,486.58	14,683.13	130.00
Eddy, Brent D	83,364.58	8,688.92	75.00
Ellard, Allan	67,715.24	10,340.26	
Ellis, Richard M.	103,932.24	10,873.71	
Elson, Mark D	74,010.76	3,146.44	445.89
Elving, Donald A.	89,866.27	7,201.93	3,254.80
Endersby, Beverly K	131,300.82	3,896.25	2,983.35

**City of Surrey**  
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<b>NAME</b>	<b>BASE SALARY REMUNERATION</b>	<b>TAXABLE BENEFIT &amp; OTHER</b>	<b>TOTAL EXPENSES</b>
Enns,Eleanor C.	81,874.10	2,432.26	607.50
Ens,Carl A.	101,503.53	7,831.41	100.00
Epp,Randall M.	82,832.93	3,996.11	1,352.36
Evans,Brice A	82,895.72	6,367.83	
Ewert,Dean W.	87,250.80	7,044.74	
Fader,Henry S.	70,927.51	5,138.61	106.40
Fahimi,Farah	81,900.35	6,053.76	
Fiddler,Michael L.	82,234.61	5,177.25	
Fillion,Suzanne	150,148.35	18,245.17	7,945.57
Fisher,Victor J.	87,928.89	10,060.38	2,343.82
Foley,Duane W.	82,680.33	7,138.21	
Fournier,Marc G.	92,070.45	9,883.72	
Fracasso Moraes,Luciana	72,409.16	4,050.55	1,748.25
Fraser,Chris E.	82,680.33	7,692.39	
Friesen,Larry J.	101,642.20	5,540.47	1,232.76
Fry,Karen L.	144,268.66	19,773.37	4,639.86
Fujii,George T.	147,322.18	18,098.78	1,525.64
Fulton,Christopher R.	82,606.07	2,854.20	
Fung,Edward	89,919.04	9,882.89	
Furber,D Paul	83,288.84	6,939.91	1,232.76
Gagnaux,David A	67,993.43	8,600.53	
Gahr,Gary A.	116,859.38	10,404.84	
Gain,Chris I	109,543.81	6,839.39	710.60
Gallie,Kent Gregory	78,078.66	3,947.47	1,130.20
Gardiner,Norman M	83,624.35	5,815.90	
Garis,Leonard W	187,418.04	36,930.71	14,475.43
Gelowitz,Aaron M	72,855.30	6,404.04	
George,Andrew R.	101,780.85	11,451.07	210.59
Gerllays,Leagh	79,035.15	3,021.30	147.83
Gibson,Gillian	74,826.22	2,174.80	
Gilbert,Raymond J.	70,508.54	10,539.11	20.97
Gill,Jagdeep S.	72,448.02	2,198.63	6,872.25
Gill,Ronald	92,894.07	3,764.73	515.00
Gill-Badesha,Daljit	80,417.95	3,406.79	2,121.26
Gillespie,Colleen E	77,252.08	4,006.04	8,609.67
Giratalla,Waleed Mahmoud	85,524.42	2,764.14	7,621.42
Gjesdal,Roy K	86,669.40	5,146.19	
Glass,Robert J	87,516.63	4,281.29	2,326.50
Godwin,Stephen B.	99,783.14	3,997.93	1,163.53
Gordon,Scott C.	83,819.34	4,426.93	
Gosse,Sherril	79,039.76	5,512.79	734.89
Graham,Jeffrey F.	77,010.77	7,116.72	1,543.50
Graham,Shelley C	86,978.44	3,249.22	
Grant,William R	99,410.29	2,034.80	

**City of Surrey**  
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<b>NAME</b>	<b>BASE SALARY REMUNERATION</b>	<b>TAXABLE BENEFIT &amp; OTHER</b>	<b>TOTAL EXPENSES</b>
Green,Brian R.	102,104.41	4,943.34	
Grewal,Harprit S.	76,389.68	7,928.17	7,587.94
Grewal,Kamaljeet S.	123,394.70	11,318.05	2,959.61
Griffioen,Mark E.	87,135.17	6,272.94	
Grover,Julie L.	76,173.29	8,651.69	622.62
Groves,Scott	144,194.71	5,283.08	4,591.67
Gunasekaran,Divya Darsini	82,286.46	4,635.17	677.50
Hadley,Carla M	91,580.19	4,108.34	1,702.45
Haglund,Lloyd Sterling	72,468.99	7,114.63	
Hakesley,Robert H.	97,345.62	4,893.84	2,284.36
Hammerer,Ryan E.	84,046.71	6,709.32	40.00
Hanlon,Daniel P	75,506.90	3,545.07	448.00
Hanna,Ryan	78,057.56	3,129.51	
Hanna,Seth J.	86,579.02	7,102.99	77.43
Hansen,David	76,373.35	2,661.92	6,631.13
Hardiman,Laura C	88,301.90	7,958.25	1,114.14
Hardychuk,Shawn M.	98,851.67	4,873.41	
Harkness,David B	103,060.37	3,154.22	6,322.37
Harms,Gary E.	97,686.79	10,570.42	
Harper,Barrie A.	76,713.12	9,521.03	
Harrap,Samuel J.	82,680.35	2,521.33	
Harris,Shannon M	96,251.01	5,874.88	
Harris,Trevor K	87,760.22	8,298.70	100.00
Harrison,Robert S	92,152.62	6,314.69	
Hart,Daryl A.	103,041.81	7,503.44	118.00
Hasebe,Chadwick D.	82,531.75	8,336.93	
Hatfield,Trent R	70,215.10	7,150.45	97.29
Hawley,Shaun	82,457.47	6,908.78	
Hayes,Niles L.	82,160.32	6,860.32	
Hebden,Paul A.	82,606.07	7,063.01	50.00
Heer,Preet	91,986.75	3,216.14	1,186.88
Hegarty,Kevin D.	89,213.29	7,844.21	65.00
Henderson,A Richard	101,734.62	5,677.36	-254.80
Henderson,W David	84,160.36	4,671.50	128.00
Herbstreit,Henry	112,716.66	18,241.15	1,070.55
Heska,Grant M.	74,011.08	8,923.70	78.40
Hesp,Allison S.	73,050.42	3,524.21	852.46
Hickson,Tim G.	102,890.21	6,643.25	
Hillier,Sheldon D.	86,463.38	13,702.11	2,152.71
Hintsche,Ronald R.	131,495.98	14,553.68	1,223.75
Hislop,David O	104,108.96	4,312.15	800.36
Ho,James C.	76,395.45	3,860.10	28.05
Ho,Tommy P.I.	109,590.92	19,156.28	964.11
Hoath,William D.	77,734.44	5,653.35	185.00

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<b>NAME</b>	<b>BASE SALARY REMUNERATION</b>	<b>TAXABLE BENEFIT &amp; OTHER</b>	<b>TOTAL EXPENSES</b>
Hobson, Joshua S	84,122.49	4,129.55	
Hoeller, Charles	88,421.72	4,255.49	1,284.08
Holland, Jeffrey B.	79,124.96	4,476.68	2,705.31
Holovach, Kelvin M.	83,266.84	51,393.68	
Horn, Randy H	82,680.33	7,843.74	
Hornung, David	86,521.95	5,415.11	200.20
Howlett, Lawrence S.	101,734.63	6,846.61	60.00
Howling, Gordon S.	90,384.00	3,836.35	1,080.80
Hryb, Nicholas O.	82,197.50	5,937.37	
Hughes, Joshua P.	72,790.50	5,854.18	26.23
Hungar, Schaelen M.	84,274.05	6,224.96	
Hunt, Terrence J.	102,289.31	4,341.23	
Hunter, Brad J.	86,539.68	8,066.92	1,012.81
Huynh, Philip	140,666.31	5,550.90	4,074.66
Innes, Nancy E.	91,449.66	7,386.51	
Irnie, Clifford E.w.	61,118.22	22,995.79	
Iverson, Eileen M	123,570.99	13,878.63	1,079.84
Iverson, Kalum A.	77,990.69	5,914.36	
Jagielski, Arkadiusz R.	78,977.86	18,502.29	239.18
Jamieson, Aaron G	87,090.86	7,890.41	90.00
Janda, Harjinder S	76,891.42	8,650.67	26.21
Jantzi, Daniel G.	83,524.56	3,529.96	2,120.22
Janzen, Erwin P.	101,642.18	4,662.91	
Jensen, Joshua	67,086.69	5,626.69	4,096.30
Jerome, Reo R.	102,957.74	10,619.05	21.00
Jesson, Claudia	104,003.74	3,963.13	84.42
Jhingan, Waqt	76,393.61	4,355.57	356.40
Johnson, Scott A.	82,011.76	6,862.96	28.00
Jones, David J	72,637.43	4,276.38	13.77
Jones, Donna L.	123,737.41	21,445.54	13,325.83
Jones, Nathan M	81,788.90	3,601.97	100.00
Jones, Stuart D.	93,602.06	3,920.88	515.00
Jonski, Stan	82,033.17	3,295.07	52.70
Jorgensen, Misty R.	72,925.11	4,136.26	672.50
Joyce, Peter L	111,903.00	10,605.84	3,953.16
Jung, Derek S	72,468.99	6,096.36	
Juulsen, Neil B	86,560.89	4,526.53	
Kamitakahara, Heather M.	76,622.04	2,873.02	700.58
Kang, Gurinder K.	95,626.03	4,321.54	755.51
Karim, Shaidah A	73,045.57	11,142.81	
Kassam, Noreen	123,357.77	12,766.03	3,886.09
Kehler, Danny A.	88,705.50	8,206.50	28.00
Kemp, Thomas W	105,123.88	5,035.47	245.01
Kendall, Jeffrey R	82,916.33	6,625.09	

City of Surrey  
Schedule of Remuneration and Expenses  
For the Year Ended December 31, 2013  
Employees

NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER	TOTAL EXPENSES
Kent,Scott	83,554.07	5,902.79	
Keon,Chris J.	102,659.08	4,995.36	
Kerr,Colleen F	95,548.39	4,205.36	2,316.38
Kerr,Gordon B.	76,212.45	3,021.27	
Kerr,Raymond	109,517.56	21,211.11	1,847.08
Khan,Hasan	86,527.59	2,889.36	
Kidd,Donald A.	81,155.33	13,180.86	
King,W Ross R	102,058.20	10,554.99	
Kirsebom,Jan P.	102,196.88	5,465.66	
Kischnick,Markus B.	76,667.28	4,663.84	515.00
Kish,Stephen L.	89,597.50	5,753.24	854.33
Klaassen,Jeff J.	91,953.57	6,481.49	
Klassen,Craig S	83,445.35	5,251.63	
Klassen,Curtis D.	82,457.48	7,486.77	
Klassen,Patrick S.	85,593.05	5,085.69	1,709.40
Klassen,Randal J.	76,589.33	4,749.64	1,733.25
Knight,Ashley A.	84,138.60	9,692.84	58.72
Koch-Schulte,John J.	77,281.85	3,985.02	515.00
Kohan,Terry W.	131,468.30	11,236.67	8,870.20
Komzak,Robert L.	86,579.07	4,059.05	
Kosa,Ileana	76,387.48	5,489.45	1,471.35
Krueger,Jurgen H.	76,666.32	3,767.53	6,882.43
Kwan,Gertrude S.y.	93,603.29	4,150.61	315.60
Kwan,Tammi	74,291.90	4,235.89	
Labrecque,Diane L.	79,950.43	5,280.32	216.66
Lachica,Mercedita S	73,195.14	2,799.02	89.60
Lai,Bill K.	86,303.43	4,254.71	
Lai,Nicholas O.	150,314.28	23,106.67	4,460.39
Lai,Tai Hung	88,033.90	20,293.89	292.81
Lalli,Sarabjit S	86,500.75	11,628.25	
Lalonde,Vincent A.	206,827.30	34,108.05	8,542.34
Lamontagne,Jean L.	207,586.53	27,333.40	82.49
Langman,Ronald F.	88,854.04	5,034.87	
Laramie,Catherine	80,352.70	8,945.96	1,696.78
Lattanzio,Saverio E.	84,349.82	8,451.61	
Lau,Patricia	93,110.32	3,002.41	
Lau,Samuel S.	147,561.76	5,440.59	604.11
Laudon,Mark N	89,844.57	5,863.25	67.70
Launay,Linda F	68,139.48	8,068.56	471.52
Lavia,Greg J.	76,374.38	3,136.65	7,302.85
Lee,Benjie	106,110.91	4,416.21	4,304.12
Lee,Jeannie M.I.	102,137.68	1,728.33	1,439.55
Lee,Jung Min	68,073.13	4,182.11	5,131.91
Lee,Ken S	82,822.78	4,082.92	902.80

**City of Surrey**  
**Schedule of Remuneration and Expenses**  
**For the Year Ended December 31, 2013**  
**Employees**

<b>NAME</b>	<b>BASE SALARY REMUNERATION</b>	<b>TAXABLE BENEFIT &amp; OTHER</b>	<b>TOTAL EXPENSES</b>
Lee,Paul C	131,481.13	13,759.17	800.90
Lee,Robert T	115,552.42	20,227.93	721.19
Lees,Lloyd D.	102,302.20	16,568.28	125.00
LeForte,Warren E.	96,979.05	10,857.99	672.75
Legroulx,Denis R.	77,121.09	4,205.75	2,192.38
Lehmann,John F.	91,531.22	11,963.60	
Leighton,Craig A.	102,024.12	18,654.12	2,046.61
LeMond,Dan D.	102,474.20	8,606.57	
Leslie,Cory A.	73,627.70	3,814.32	1,198.48
Li,Kok Kuen	123,584.03	21,492.14	2,270.47
Liebich,Kelly J.	92,628.61	6,540.62	1,258.08
Lieuwen,Kenneth J	87,366.46	2,607.71	
Lindgren,Pete J.	88,508.36	8,097.24	60.00
Lisiak,Catherina	87,785.76	2,903.42	1,298.55
Liu,Victor W	109,710.54	23,756.04	2,842.40
Lo,Andrew K.	69,083.59	13,898.52	314.23
Long,Harry	82,827.65	6,114.37	475.51
Long,Stephanie A.	80,001.14	3,242.85	523.25
Loster,Kevin J.	97,620.88	3,452.61	341.61
Low,Doug M.	84,198.25	9,969.66	50.00
Low,Shawn M.	88,822.06	3,798.35	515.00
Lukowska,Elzbieta	76,379.49	2,944.65	2,408.75
Luschynski,Wendy E.	72,999.52	8,974.21	650.00
Luymes,Donald T	150,059.17	17,242.63	1,404.42
Ma,Edwin M.C.	82,197.51	3,171.22	
Mac Farlane,Craig	178,514.66	41,765.41	8,469.43
Mac Gillivray,Bill J.	87,563.35	7,665.50	
Mac Neil,Ryan J.	87,276.00	7,341.21	1,012.81
MacKenzie,Kurt A	78,302.70	6,431.90	
Magnien,Theresa	78,978.45	5,697.65	3,389.30
Mahanger,Gurdeep	98,103.02	19,532.07	1,468.01
Mahil,Gurpaul S.	100,949.99	11,362.51	1,919.62
Mahnic,Marjan M.	82,906.28	13,914.38	2.52
Mahoney,Heath M	77,451.30	2,804.34	2,807.55
Majhen,Mark Z.	87,093.35	6,218.13	
Makowsky,Veronica J	83,678.91	6,060.24	
Malcolm,Iain A.	113,504.00	5,872.24	
Mann,Harbinder K.	76,101.51	6,280.51	975.83
Mann,Jagjit K	85,330.02	11,100.74	7,260.87
Marcuk,Devon J	86,856.64	8,272.50	
Marosevich,Kim B	87,050.25	587.32	3,634.80
Marriott,Brent W.	87,691.22	10,238.50	2,152.71
Martens,Allan D.	88,133.93	8,199.79	105.00
Martin,Robert J	85,653.50	33,876.44	1.25

**City of Surrey**  
**Schedule of Remuneration and Expenses**  
**For the Year Ended December 31, 2013**  
**Employees**

<b>NAME</b>	<b>BASE SALARY REMUNERATION</b>	<b>TAXABLE BENEFIT &amp; OTHER</b>	<b>TOTAL EXPENSES</b>
Massey, Glenn D.	73,059.91	3,652.69	
Matheson, Timothy S	83,194.51	4,312.65	66.55
Mathewson, Anna	90,241.12	3,240.93	7,618.41
Matthews, Catherine G.	104,418.79	11,588.69	914.82
Matula, Kyung Hi	76,373.35	3,650.74	517.09
Mauro, Carli M.	52,363.61	30,250.49	471.36
Mauro, Joseph M	72,587.84	4,919.00	100.00
Mc Auley, Robert E.	102,150.63	5,653.44	
Mc Beth, Steve D.	63,297.26	11,929.84	
Mc Carron, Darryl L	111,288.05	5,613.15	5,365.90
Mc Donald, Glenn E.	70,151.38	6,185.95	935.25
Mc Donald, Victor A	87,088.42	7,154.00	
Mc Gee, Glen A.	101,873.32	5,510.35	
Mc Grath, Kelly M.	76,106.88	7,588.97	6.00
Mc Harg, Gary D.	107,968.63	10,676.08	
Mc Intosh, Dan J.	102,289.29	8,870.05	100.00
Mc Intyre, Geoff R.	84,349.81	6,991.42	
Mc Intyre, Ryan L	83,627.34	7,878.07	100.00
Mc Kay, Lana J	102,123.84	4,580.17	2,754.35
Mc Kinlay, Scott A.	97,556.68	11,588.83	
Mc Kinnon, Gerry L.	176,120.53	28,612.89	290.64
Mc Kinnon, Sheila	119,930.69	15,933.15	4,032.83
Mc Lachlan, Craig D.	83,402.51	10,329.94	
Mc Laren, Todd D.	87,452.57	8,142.46	
Mc Lean, Ian	87,091.24	8,412.62	
Mc Nabb, Barry W.	83,688.97	7,939.70	
Mc Namara, Michael W.	88,023.35	5,430.38	1,820.48
Mc Rae, Mark B.	84,084.58	6,399.10	
Mc Robbie, Greg E	82,462.25	4,515.11	80.00
McGreer, Michael	75,981.94	4,267.52	1,269.11
McGuire, Daniel B	81,937.49	2,762.83	183.00
McIntosh, Richard	82,865.76	2,007.27	3,745.40
McIntyre, John L.	101,154.70	7,665.90	68.00
McKay, William David	102,196.04	5,045.53	90.00
McLeod, Doug J	85,157.38	8,578.66	820.05
Medeiros, Victor	73,391.97	7,961.07	
Melnyk, Jenel	72,901.54	2,945.39	324.20
Meneely, Jason A.	75,761.32	4,646.40	1,430.51
Meng, Qi	107,212.42	4,713.68	1,276.49
Mernett, Greg C.	73,096.16	3,563.81	
Merry, Douglas J	74,339.09	4,649.88	3,895.22
Michielin, Dino F.	101,780.88	15,598.03	
Miklossy, Scott	77,384.65	1,455.26	
Miller, Cynthia M	81,900.33	1,896.07	

**City of Surrey**  
**Schedule of Remuneration and Expenses**  
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**Employees**

<b>NAME</b>	<b>BASE SALARY REMUNERATION</b>	<b>TAXABLE BENEFIT &amp; OTHER</b>	<b>TOTAL EXPENSES</b>
Miller,Evan J.	88,857.13	4,519.32	85.00
Miller,Nicholas J	77,995.38	7,505.70	1,138.37
Milloy,Jonathan D	75,620.33	2,392.56	9,308.12
Minaker,Gordon R.	92,417.98	8,669.29	
Mitchell,Allan J.	101,688.42	7,226.28	
Moisey,Robert W.	75,743.64	3,450.56	6,167.65
Mol,Edward A.	80,423.98	4,987.67	396.49
Moore,Derrick	76,374.28	1,193.11	2,315.80
Moore,Raymond	70,561.98	4,223.60	685.00
Morgan,Thomas A.	116,763.05	14,175.56	23.72
Morrell,Joel D.	75,490.14	3,369.45	6,651.36
Morris,Shelley C	87,484.61	8,440.15	136.70
Morrison,Bruce R.	101,806.73	6,605.76	103.00
Morrison,Gwen A.	78,346.65	3,114.08	
Mossey,Douglas V	94,458.28	7,795.00	2,200.50
Moyen,Curtis L	83,478.29	5,321.52	
Mueller,Peter M.	109,707.69	11,422.46	3,843.82
Mulldoon,Rosalinda J.	76,086.82	8,653.19	445.36
Muller,Keith J.	77,834.71	10,039.52	
Munn,Doug J.	116,550.85	5,614.34	82.30
Murphy,Aileen M.	93,617.08	5,249.61	3,121.50
Murphy,John D.	87,287.74	10,115.89	249.03
Murphy,Michael P.	73,897.52	4,106.45	1,589.27
Murphy,Robert D.	89,444.31	12,873.88	233.86
Murphy,Rory K.	102,520.44	6,706.83	
Muzzin,Stephen P	89,839.10	3,594.62	
Myette,Ken H	75,801.31	3,752.03	2,771.64
Myring,Nicholas M.	78,035.26	5,751.01	
Nagle,Robert C.	102,797.73	7,068.95	
Nagpal,Vinay	76,087.30	5,955.14	
Nagy,Robert J.	76,079.50	3,155.62	6,200.03
Narayan,Leslie A.	76,080.31	5,239.85	
Narayan,Shiri	99,706.30	14,588.50	931.88
Nazeman,Mehran R.	131,494.97	24,919.58	1,400.59
Nedelak,Gary D.	102,566.64	6,972.53	210.11
Ness,Byron S.	100,959.50	8,177.62	100.00
Netherton,Scott E.	98,938.38	10,179.33	2,282.25
Neufeld,Adrian	78,157.85	7,279.27	
Neufeld,Tim C	115,144.08	22,437.99	2,472.60
Neustaedter,Charles H	109,423.21	14,641.95	784.00
Ng,Jeffrey C.	89,246.14	10,783.11	2,035.54
Nielsen,Dan K.	97,211.64	21,597.76	3,248.43
Nielsen,Mark F.	87,327.09	5,396.60	
Nip,Donald Dat Ming	85,603.65	2,757.23	533.98



**City of Surrey**  
**Schedule of Remuneration and Expenses**  
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**Employees**

<b>NAME</b>	<b>BASE SALARY REMUNERATION</b>	<b>TAXABLE BENEFIT &amp; OTHER</b>	<b>TOTAL EXPENSES</b>
Norris, Hugh F.	102,621.16	14,227.92	2,581.73
Nylander, James	75,844.93	3,282.63	2,081.16
Oakley, Tina Louise	75,011.44	2,265.70	
O'Brien, Keldon S.	88,507.37	8,893.85	82.30
O'Donnell, Jacqueline P	105,490.35	9,894.43	1,188.15
Oliver, Jeff A.	83,730.81	6,235.20	128.00
Oliver-Trygg, Steve W.	92,864.29	9,330.99	1,362.77
Olivier, Nathan	82,197.52	3,441.56	1,232.76
Olsen, Richard D.	87,624.74	3,746.95	317.22
Olson, George A.	102,256.02	13,566.64	
O'Neill, Eoin	71,985.07	4,321.11	2,318.93
Oppelt, Richard D.	95,137.02	4,903.82	43.73
Orcutt, Brenda L.	72,964.71	2,106.17	508.50
Ordeman, Arjen A	115,387.79	5,511.73	2,475.16
Orsetti, David F.	70,278.29	6,886.26	2,169.47
Orsetti, Michelle L.	73,073.31	3,590.65	44.78
Osler, Matthew F	90,607.67	3,810.25	2,075.08
Owen, Jason	93,660.89	4,519.42	2,682.48
Pandher, Karandeep S.	82,171.47	3,317.45	2,214.11
Pargee, Robert	82,308.91	5,914.79	
Parghi, Bhargav N.	93,628.36	4,654.60	114.15
Parry, Ryan W	101,641.51	12,441.17	124.79
Pasqua, Richard M.	87,831.92	9,038.35	2,296.71
Paulrajan, Stanley P.	99,856.29	10,246.83	
Peake, Scott S.	101,549.74	7,436.44	
Pegios, Spiro	102,196.82	6,497.28	100.00
Pencer, Glenn C.	90,024.93	10,170.26	
Penner, Rick	82,335.86	7,333.92	78.40
Percival, Peter H	72,134.69	5,785.96	
Pereira, Charles M.	117,913.53	25,685.86	28.00
Pereira, Les P	84,236.12	6,764.81	
Perka, Daniel	82,457.47	6,448.02	
Perry, Scott D.	102,150.60	4,839.52	
Pervan, Ward A	85,841.27	5,082.26	
Peters, David	75,506.90	3,212.24	5,578.93
Peters, Raelyn S.	115,310.09	6,597.42	4,241.71
Peters, Shawna	78,137.23	5,060.17	4,979.10
Peterson, Cory W.	74,919.17	2,913.51	4,925.51
Petretta, May	81,839.19	4,189.58	1,063.99
Petrovic, Mirjana	115,373.42	8,268.37	1,992.65
Petrovic, Sinisa	123,421.61	13,766.89	436.96
Pillainayagam, Jude R	85,238.19	33,291.35	2,180.87
Pinchin, Jay D.	88,714.56	6,383.74	
Pitcairn, Lee-Anne	89,752.68	6,058.16	747.50

City of Surrey  
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NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER	TOTAL EXPENSES
Pocock,Randall J.	87,327.11	4,384.16	
Poettcker,Alan M.	82,457.47	7,828.02	
Pokorny,Harold J	76,131.09	9,385.96	
Pollock,Michael E.	99,725.34	13,358.94	100.00
Popple,Helen E.	89,836.19	2,806.39	515.00
Possey,Chad	84,084.59	10,151.33	
Prasad,Jitendra	72,162.28	4,880.49	
Preston,Michael T.	102,058.20	3,217.01	
Price,Christopher C.	83,781.45	6,550.05	65.00
Price,Ivan C	89,885.02	9,302.44	102.75
Radovich,Joseph I.	87,862.10	15,814.90	66.21
Ramsay,David D.	83,705.62	8,794.40	56.00
Rankin,Donald I	87,130.24	10,105.86	75.00
Rawcliffe,Nicholas N.	136,884.61	12,473.19	1,620.96
Rayter,Kelly E.	140,645.18	3,767.72	4,847.80
Reddy,Rajesh K.	76,518.35	21,758.89	1,297.70
Redmond,John J.	83,931.49	5,137.15	
Rehal,Jaspreet	113,387.96	2,463.29	3,025.39
Rennie,Stacey A.	109,579.33	10,951.54	2,985.60
Reny,Robert D	77,004.22	6,381.16	8,402.89
Reston,Joanne M.	76,131.55	3,299.20	801.04
Restrepo,Juan J.	70,211.71	4,692.95	624.75
Reynolds,Guy Q.j.	70,865.18	4,269.46	10.60
Rezazadah,Akhshid Ali	72,249.99	2,946.05	632.46
Rezazadeh,Forouzan	76,413.58	5,522.70	
Rice,Wayne E.	70,810.18	16,780.84	7,433.19
Riley,Chris G.	70,611.85	4,467.66	78.40
Rimek,Brad W.	86,854.62	9,992.21	12.77
Rines,William A.	92,617.82	6,108.68	
Ristau,Kevin W.	87,273.54	6,643.15	
Ritchie,Ronald M.	102,289.30	5,075.64	
Robertson,Judith I.	150,120.05	17,839.86	2,666.28
Robertson,Ken	83,288.82	5,089.88	
Robinson,Lorne F.	76,464.63	17,841.38	
Robinson,Pierre B.	86,827.56	10,149.21	3,245.56
Robinson,Steve E.	127,452.69	16,468.09	5,823.10
Rolleston,Ron D.	75,753.74	2,518.68	7,309.86
Roman,Amanda M	82,123.26	5,419.27	
Rondeau,Mary Beth S.	103,048.53	9,363.06	1,042.72
Rothengatter,Fred	102,546.29	13,964.09	128.00
Rothwell,Michael L.	107,275.31	7,786.12	234.82
Rudzki,Remi	72,606.43	6,095.72	
Ruediger,Isabel	90,699.77	5,307.96	40.00
Ruitenbeck,Gregory	78,455.21	2,979.21	2,000.94

**City of Surrey**  
**Schedule of Remuneration and Expenses**  
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**Employees**

<b>NAME</b>	<b>BASE SALARY REMUNERATION</b>	<b>TAXABLE BENEFIT &amp; OTHER</b>	<b>TOTAL EXPENSES</b>
Rukavina, Mary	82,051.86	2,845.78	381.57
Rupert, Thomas H.	101,393.66	4,742.83	
Russell, Neil	70,419.91	8,831.68	2,028.78
Ryan, Richard M.	101,370.18	17,819.58	1,894.88
Rychly, Carey	73,470.43	8,779.85	
Sabberton, Michael J.	90,298.76	7,771.59	150.00
Sachdeva, Vipin	94,146.08	4,085.39	2,157.81
Sadafi, Asma	102,284.06	4,315.81	554.22
Sadler, David R	67,293.69	4,089.04	3,635.23
Saha, Manoj	95,000.05	5,996.13	
Sahota, Parwinder K.	70,208.63	3,723.48	2,322.58
Salisbury, Derek M.	83,755.67	6,830.79	
Sampietro, Terry P.	81,348.93	5,639.83	90.00
Samson, Geoff P.	162,292.90	19,296.45	6,454.88
Sander, Tim W	75,807.34	3,780.11	6,119.34
Sanderson, Daryl R.	102,104.40	12,753.66	40.00
Sandu, Rabinder S.	109,911.92	6,665.34	1,124.29
Sangha, Amrjit S.	82,271.77	9,059.24	
Savage, Reginald H.	81,937.48	6,406.77	1,232.76
Saxton, Lauralene	71,730.52	3,739.59	651.80
Sayson, Justin R	72,688.15	5,784.15	
Schaafsma, Jeffrey L.	106,934.52	7,019.87	2,374.64
Schierling, Todd D.	86,775.89	5,246.60	1,034.70
Schmidt, Michael K.	83,099.37	5,577.63	
Schmitz, William F.	81,566.05	7,756.85	
Schmor, Carl V.	86,854.64	9,838.26	1,012.81
Schnare, Philippe A.	90,281.79	11,100.80	75.00
Schultz, Erin J.	74,419.94	4,301.53	513.16
Schulz, Alanna J	64,738.83	12,788.29	
Schulze, Kevin M.	87,041.80	9,690.00	2,275.68
Schwartz, Andy A	86,927.32	4,334.37	
Scott, Eric D.	99,885.76	5,161.75	
Seehra, Gurbaksh K.	76,002.02	3,234.53	448.00
Sekhon, Hartej S	76,374.57	3,969.79	
Senft, David W	68,923.80	6,915.15	
Serediuk, James M.	76,996.90	4,423.56	1,069.83
Seter, Mark H.	87,856.84	11,336.74	2,152.71
Shah, Javed Ali	70,207.82	4,222.01	1,378.24
Sharma, Brennan K	77,650.61	4,728.18	545.05
Sharp, Keith Gordon	119,731.59	17,214.52	1,704.00
Shauer, Jennie-Lee R	95,359.92	4,310.69	
Sheel, Daniel D.	100,949.97	7,772.90	33.60
Sheeley, Patrick J	82,950.28	6,390.99	
Shield, Jonathan W.	86,471.14	4,728.08	134.09

**City of Surrey**  
**Schedule of Remuneration and Expenses**  
**For the Year Ended December 31, 2013**  
**Employees**

<b>NAME</b>	<b>BASE SALARY REMUNERATION</b>	<b>TAXABLE BENEFIT &amp; OTHER</b>	<b>TOTAL EXPENSES</b>
Shirley,Brad D.	102,104.39	7,559.60	
Siemens,Jonathan M	72,249.84	4,405.46	28.00
Siggs,Jerry L.	83,819.33	7,927.19	57.62
Silvestre,Jorge M	70,977.29	8,757.30	2,062.73
Simoes,Fernando M.	87,248.39	3,701.74	
Simonsen,Kirk K	83,399.23	7,217.77	
Simpson,Joshua R	82,383.22	6,468.36	90.00
Simpson,Martin	81,974.60	5,891.75	
Simpson,Sean T.	117,851.85	11,409.84	4,767.29
Singh,Andrew W.	71,205.79	4,083.19	1,194.51
Singh,Gian	86,416.18	9,361.57	2,049.74
Siudut,George E.	126,170.94	19,359.05	1,617.60
Skowronski,Michael	66,639.58	11,849.38	355.61
Skytte,Steven A.	102,289.31	10,116.22	
Slamang,Hassem	102,196.89	4,482.83	
Sloan,Richard G.	89,639.88	8,690.70	28.00
Smeenk,Andrea L	82,448.60	3,095.60	2,392.61
Smid,Yme	68,603.18	7,791.66	
Smith,Colby P	69,589.37	4,882.97	2,651.03
Smith,Donald V.	73,034.46	5,074.49	203.25
Smith,Murray G.	102,520.40	5,831.66	
Smith,Roger	83,392.83	5,667.51	1,710.93
Smith,Ron R.	81,247.73	2,197.27	553.76
Smith,Ryan G.	101,827.06	4,002.32	
Smith,Scott J.	102,104.38	4,628.01	49.93
Snider,Gregory M	83,936.90	3,956.92	4,056.77
Snyder,Colin B.	87,474.63	4,619.95	
Solomon,Scott T.	86,893.99	7,916.89	
Sorenson,Kris J.	71,978.89	4,473.52	63.77
St Cyr,Maureen L.	140,758.50	13,647.17	4,848.93
Standfield,Shira B	80,008.40	3,155.08	2,930.16
Starchuk,Michael A.	114,305.67	8,347.88	212.25
Steele,Paul S.	74,794.65	2,907.55	7,996.91
Stevens,Mark A	72,162.29	3,356.42	5,803.45
Stewart,Carla A	92,749.34	6,428.34	1,795.81
Stewart,Christopher L	72,755.01	6,193.02	
Stiebel,Thomas A.	103,252.57	13,524.56	65.00
Strathdee,Audrey J.	76,117.21	8,064.12	
Strating,Jeff	71,140.43	6,855.08	10.63
Strega,Judith F.	71,952.23	2,876.73	5,592.07
Stretch,Bryan P	82,802.67	7,202.34	100.00
Strobel,Richard D.	90,207.86	10,530.10	3,703.57
Sukenick,Freedom S.	82,680.33	9,286.67	1,587.58
Sullivan,Jane L	127,922.29	8,552.08	1,845.16

City of Surrey  
Schedule of Remuneration and Expenses  
For the Year Ended December 31, 2013  
Employees

NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER	TOTAL EXPENSES
Sutherland,Derek V	81,788.94	6,261.46	61.10
Swanson,David J	61,148.41	18,472.68	943.95
Swanson,Kelsey	103,704.66	8,462.45	3,458.35
Symons,Charleen M.	76,086.82	4,449.28	509.25
Szostak,Chris S.	83,819.33	8,885.22	150.00
Takhar,Rosy K	102,587.78	2,653.07	73.14
Tasaka,Bryan T.	86,196.82	5,108.27	3,726.72
Taylor,Christopher J.	82,346.05	6,817.46	
Taylor,Stephen S.	119,562.44	25,100.75	1,382.92
Teeple,Michael N.	70,608.96	6,342.81	
Temperton,Ross G	71,961.47	3,512.16	201.60
Terrace,Anna M	73,250.74	3,495.67	4,133.56
Tetrault,Bruce E.	90,205.40	5,485.43	
Tewson,Robert E.	92,940.44	20,202.48	
Thibaudeau,Jerome P	86,952.38	5,163.42	1,486.31
Thiel,Elisabeth M	67,995.80	2,572.00	4,761.06
Thind,Bobby S	74,363.24	4,666.86	565.43
Thomas,Larry S.	138,332.11	15,334.04	5,299.78
Thompson,Lance	70,208.87	4,989.78	380.59
Tiede,Kristen L	82,660.71	7,782.61	406.58
Tighe,Tanya R	76,633.81	9,154.81	760.89
Tojic,Angela D	63,221.57	13,418.09	1,634.28
Tosdevine-Tataryn,Sahra-Lea	67,643.16	11,028.04	337.51
Townsend,Charles A.	90,711.76	11,566.87	1,453.72
Traa,John J	82,710.98	5,127.79	
Trainor,Michael	73,106.01	4,773.96	167.99
Trill,Dallas J.	92,279.32	5,243.94	
Trotman,Robert S.	75,554.73	3,705.74	5,961.82
Turner,Carol L.	16,652.30	30,242.54	
Tyler,James F.	106,343.21	11,454.08	2,062.22
Uhrich,Edward L.	104,821.09	3,986.19	1,788.02
Umpleby,Jane L.	91,072.78	4,815.60	355.66
Underhill,Candy L	67,651.85	8,991.98	
Unsworth,James D	87,051.50	7,908.33	1,232.77
Upshon,Simon B.	81,676.92	7,904.38	1,620.39
Uy,Manuel	73,069.66	3,930.61	1,248.78
Vadik,David J.	83,288.85	6,801.84	
Vallis,James B	86,684.94	6,391.16	183.00
Van Dijk,Victor H	82,854.06	6,303.07	
Van Dongen,George C.	102,150.61	5,854.83	186.66
Van Houten,Alanna M.	82,680.37	5,311.62	
Van Rooyen,Dylan	72,684.43	5,829.70	2.74
Varaitch,Terri K.	72,777.62	2,575.40	
Vaughan,K David	102,474.20	5,742.98	28.00

**City of Surrey**  
**Schedule of Remuneration and Expenses**  
**For the Year Ended December 31, 2013**  
**Employees**

<b>NAME</b>	<b>BASE SALARY REMUNERATION</b>	<b>TAXABLE BENEFIT &amp; OTHER</b>	<b>TOTAL EXPENSES</b>
Vaughan, Lyle D.	101,965.76	12,265.75	141.65
Velin, Chris E	78,644.12	4,223.77	7,349.00
Vincent, Michael J	72,821.87	6,368.25	
Waddington, Lisa M.	81,900.34	5,589.21	
Wade, Lisa	70,957.04	14,254.44	1,144.70
Wallace, Michael B.	88,187.18	9,910.29	
Walters, Corey D	102,424.43	11,487.00	140.24
Walters, Troy	82,457.47	4,750.04	
Wang, Timothy X.	98,629.89	11,826.50	1,183.19
Ward, Greg A.	30,798.07	80,821.99	65.23
Warner, William P.	99,318.61	4,703.31	
Warren, Tracy	87,372.91	12,225.35	
Watson, Myles E.	83,895.07	8,314.11	
Watters, Sandra L	82,011.81	5,496.50	
Watts, Nicholas J.	100,952.23	18,116.88	484.78
Watts, Trevor M.	92,415.99	7,630.46	
Webb, Nicola J	193,719.28	44,331.06	647.55
Wegleitner, Michael G.	86,854.63	7,792.98	
Welch, Jeff A.	109,652.25	25,437.49	1,992.08
Wells, Edward J.	113,739.83	10,223.47	25.85
Westman, Alison	82,346.09	5,625.27	
Westman, Warren G	87,130.23	10,065.96	
White, Lisa A.	149,951.46	19,572.50	5,535.22
Whittingham, Nicholas	77,039.80	4,208.85	5,168.91
Whitton, Stephen P	90,433.65	3,393.18	274.71
Widera, Waldemar	81,900.34	5,194.16	
Wiederick, Gordon C.	73,146.86	4,336.75	1,522.74
Wiggins, Cory M.	82,494.62	4,510.07	171.00
Wilke, Vivienne	218,707.24	36,539.41	3,942.80
Wilson, Andrew T	90,866.33	17,659.20	
Wilson, Gordon J.	107,297.08	14,312.63	662.66
Wilson, Michael J.	82,197.51	9,289.18	
Wilson, Susan A.	82,233.42	4,389.33	3,160.46
Witt, Matthew	82,197.49	8,498.13	330.96
Wolfe, Tamara M.	82,271.79	3,016.68	
Wong Moon, Roger L	83,518.56	6,977.37	3,044.53
Wong, Robert S	70,303.73	9,272.50	315.50
Wood, Ken	102,520.40	6,995.12	
Woodward, Ken S.	103,116.51	12,395.18	1,967.54
Wooldridge, Collin E	72,598.15	12,010.28	
Woronuik, Brian D	86,894.03	4,269.52	
Woznikoski, Brian W	127,466.74	22,288.00	5,017.58
Wright, Avril E	81,920.71	3,014.29	1,428.75
Wright, Clinton J.	64,627.72	14,320.06	986.65

City of Surrey  
Schedule of Remuneration and Expenses  
For the Year Ended December 31, 2013  
Employees

NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER	TOTAL EXPENSES
Wright,Donald G.	70,620.90	5,366.34	
Wyatt,David S	101,595.97	5,880.72	
Xu,Chao	85,069.82	6,993.87	35.00
Xu,Shenglin	73,478.73	3,057.31	1,942.70
Yadav,Amritprit K.	76,046.14	8,368.49	1,104.17
Yee,David L	96,713.07	6,940.72	313.12
Yeung,Alice W	71,942.84	4,911.66	
Zecchel,Steven M.	117,877.10	7,681.06	
Zhang,Jing	89,284.72	20,739.85	186.03
Zhang,Mei	76,373.34	3,123.93	1,849.24
Zinger,Kevin J.	102,566.64	7,555.17	
Zoerb,Patrick D.	82,813.62	3,559.05	
Zondervan,Ken D.	129,686.96	59,706.91	479.24
<b>TOTAL OVER \$75,000 REMUNERATION</b>	<b>\$ 72,731,049.34</b>	<b>\$ 6,828,958.38</b>	<b>\$ 923,806.11</b>
<b>TOTAL UNDER \$75,000 REMUNERATION</b>	<b>\$ 75,155,468.82</b>	<b>\$ 5,393,560.16</b>	<b>\$ 363,941.55</b>
<b>TOTAL ALL</b>	<b>\$ 147,886,518.16</b>	<b>\$ 12,222,518.54</b>	<b>\$ 1,287,747.66</b>

"Taxable Benefit & Other" included payout of earned time for vacation, gratuity payments, pay for performance, banked time, and/or vehicle allowances.

**City of Surrey**  
**Schedule of Remuneration and Expenses**  
**For the year ended December 31, 2013 (in thousands of dollars)**  
**Reconciliation of Remuneration to Financial Statements**

Total Remuneration - Elected Officials	\$ 666
Total Remuneration - Other Employees	160,109
Subtotal	<u>160,775</u>
Reconciling items:	
Add: Other Benefit overhead	31,531
Less: Prior-Year Accrual	(4,221)
Add: Current-year accrual	5,593
<b>Total City Salary and Benefits</b>	<b><u><u>\$ 193,678</u></u></b>
Total per Consolidated Statement of Expenses, Schedule 12	\$ 208,324
Less: Library Salaries and Benefits per Statement of Operations	(12,191)
Less: SCDC Salaries and Benefits included in Consolidated Stat.	(2,455)
<b>Total City Salary and Benefits</b>	<b><u><u>\$ 193,678</u></u></b>



During the fiscal year ending December 31, 2013, the City of Surrey entered into three severance agreements ranging from 2 months to 10 months in duration.

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

Regulations require the City of Surrey to report the total amount paid to each supplier for goods and services that exceeds \$25,000 in the year reported.

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

**City of Surrey**  
**Schedule of Payments to Suppliers for Goods and Services**  
**For the year ended December 31, 2013**

<b>SUPPLIER NAME</b>	<b>AGGREGATE AMOUNT PAID TO SUPPLIER</b>
0695661 BC LTD.	248,561.30
0760918 B.C. LTD.	47,368.00
0825207 BC LTD.	50,129.00
0866236 BC LTD	82,915.84
0885838 B.C. LTD.	44,684.33
0890551 BC LTD. DBA ALPINE LANDSCAPING	100,743.85
0931701 B.C. LTD. DBA KAY GUMSLEY	112,971.60
0962873 B.C. LTD.	25,000.00
3M CANADA COMPANY COMPAGNIE 3M CANADA	98,036.82
4REFUEL CANADA LP	113,531.29
4TH UTILITY INCORPORATED	73,244.52
555978 B.C. LTD.	332,000.00
624091 ALBERTA LTD. O/A R & N MAINTENANCE WESTERN DIV	88,162.29
635913 BC LTD DBA MUSTANG CONTRACTING	307,159.08
690174 B.C. LTD.	91,598.09
7218 KG FINANCIAL INC. C/O VALUE PROPERTY CENTRE INC	563,958.73
A & T EQUESTRIAN	25,499.80
A&G SUPPLY LTD.	46,452.42
A.A. ADVERTISING LTD.	58,461.94
A.R. THOMSON GROUP	40,512.07
A.R.M. CONTRACTING	60,164.16
ABC TRANSMISSIONS LTD.	51,811.64
ABD TRUCK CRANE SERVICE LTD.	40,252.52
ABSOLUTE DEMOS & RENOS BY SALEX LTD.	88,988.82
ACAPULCO POOLS LTD.	302,150.30
ACCESS POINT INFORMATION CANADA LTD.	47,584.36
ACCURACIA SECURITY PATROL LTD	276,707.09
ACE LOCK & KEY	63,012.66
ACKLANDS-GRAINGER INC.	131,095.15
ACOM BUILDING MAINTENANCE LTD.	977,363.54
ACRODEX INC.	174,999.23
ACTION STAINLESS LTD.	85,580.34
ACTIVE FIRE & SAFETY SERVICES LTD.	93,784.87
ACTIVE FITNESS EQUIPMENT SERVICES LTD.	76,354.47
ADCENTIVES	177,315.05
ADVANCE DEMOLITION AND RECYCLING INC.	29,120.00
AECOM CANADA LTD.	809,316.93
AGRIUM ADVANCED TECHNOLOGIES	33,453.73
ALEXANDER, HOLBURN, BEAUDIN & LANG LLP BARRISTERS & SOLICITORS	161,600.28
ALLIANCE FIRE & SAFETY CO.	26,308.55
ALLONDALE ANIMAL HOSPITAL	60,156.30
ALPINE BIKE PARKS CANADA LTD	64,336.16
ALPINE LANDSCAPING	54,968.65
ALSCO CANADA CORPORATION	45,507.74
ALTASTREAM POWER SYSTEMS	177,500.31
ALTIVON L.P.	75,360.45
AMERESCO CANADA LTD.	62,139.70
ANDREW SHERET LIMITED	444,908.44
ANGEL ANIMAL HOSPITAL	40,551.88
ANIXTER CANADA INC.	139,451.76
ANNEX CONSULTING GROUP INC.	359,116.89

**City of Surrey**  
**Schedule of Payments to Suppliers for Goods and Services**  
**For the year ended December 31, 2013**

<b>SUPPLIER NAME</b>	<b>AGGREGATE AMOUNT PAID TO SUPPLIER</b>
ANSAN INDUSTRIES LTD.	26,331.20
ANTHEM CLOVERDALE RETAIL LP	30,228.05
ANTHEM FLEETWOOD 3 DEVELOPMENTS LTD.	59,192.00
ANTON ELECTRICAL SERVICES INC.	390,565.77
APARC SYSTEMS LTD.	161,753.78
APEX TENT & EVENT RENTALS	175,194.89
APLIN & MARTIN CONSULTANTS LTD.	798,874.42
APPLE CANADA INC.	68,180.88
APRIL CREEK JOINT VENTURE	53,762.50
ARGUS CARRIERS LTD.	206,953.76
ARMTEC LIMITED PARTNERSHIP	63,661.74
ARNTORP MANAGEMENT LTD.	25,140.00
ART'S NURSERY LIMITED	63,060.15
ARTS CLUB THEATRE	248,439.29
ASSOCIATED ENGINEERING (B.C.) LTD.	182,868.53
ASSOCIATED FIRE & SAFETY	163,519.55
ASSOCIATED FIRE SAFETY EQUIPMENT INC.	36,161.24
ASTECH CONSULTANTS LTD.	31,960.58
ASTROGRAPHIC INDUSTRIES LTD.	30,087.13
ATHELITE SPORTS ACADEMY INC.	106,088.12
ATLANTIC INDUSTRIES LIMITED	64,455.82
ATLAS POWER SWEEPING LTD.	88,205.29
AVENUE MACHINERY CORP.	34,441.75
B & B BEARING AND ELECTRIC MOTOR LTD.	128,081.50
B & B CONTRACTING LTD.	7,897,518.69
B & R METALWORKS 1998 INC.	124,715.08
B C HYDRO & POWER AUTHORITY	8,349,127.36
B.A. BLACKTOP LTD.	46,465,531.52
B.C. HARDWOOD FLOOR CO. LTD.	33,356.06
B.C.I.T.	29,424.74
BADGER DAYLIGHTING LP	640,395.90
BAG TO EARTH INC.	172,277.00
BAILLIE & ASSOCIATES CONSULTING LTD.	25,282.04
BANK OF MONTREAL	38,743.71
BARBARA M. SMITH (Appraiser)	65,345.30
BARNES DISTRIBUTION CANADA	78,804.36
BASH MASTERS CATERERS LTD.	86,516.15
BAY HILL CONTRACTING LTD.	510,622.10
BC BOILER SERVICES LTD.	166,312.75
BC COMFORT AIR CONDITIONING LTD.	56,400.43
BC EVENT MANAGEMENT INC.	101,557.04
BC PLACE STADIUM	67,200.00
BC PLANT HEALTH CARE INC.	1,229,158.30
BE GARDENING & LANDSCAPING	53,285.07
BEATTY FLOORS LTD.	56,018.20
BEEDIE 132ND STREET SURREY LP	67,192.16
BELL CANADA	2,230,171.68
BELL MOBILITY INC.	525,019.73
BELZONA MOLECULAR (B.C.) LTD	46,746.00
BENTON & OVERBURY LTD.	40,332.30
BERGER BOYZ EXCAVATING	46,742.08

**City of Surrey**  
**Schedule of Payments to Suppliers for Goods and Services**  
**For the year ended December 31, 2013**

<b>SUPPLIER NAME</b>	<b>AGGREGATE AMOUNT PAID TO SUPPLIER</b>
BEST FACILITIES SERVICES LTD.	67,638.82
BFI CANADA INC. VANCOUVER DISTRICT	14,275,003.58
BFW DEVELOPMENTS LTD.	63,043.90
BIGBELLY SOLAR	313,746.91
BILL MATHERS CONTRACTING	511,320.73
BING THOM ARCHITECTS INC.	998,550.02
BIO-ORGANIC GARBAGE SERVICES LTD.	28,304.14
BLACHERE ILLUMINATION CANADA	38,231.97
BLACK PRESS GROUP LTD.	289,329.38
BLACKALL INDUSTRIES INC D.B.A. HIGHLAND LOWBED SERVICE	29,157.68
BLACKBURN YOUNG OFFICE SOLUTIONS	75,616.24
BLD DECOR AND SCENERY	107,214.39
BLUE MAX LIGHTING & EMERGENCY EQPT. LTD.	48,984.23
BLUE PINE ENTERPRISES LTD.	31,215.80
BLUEFISH COMMUNICATIONS	147,803.60
BOARDWALK TOWNHOMES LTD.	57,036.48
BORDEN LADNER GERVAIS LLP	58,329.34
BRANDT TRACTOR LTD.	181,692.20
BRAY ENTERPRISES LTD.	84,618.15
BRIERE PRODUCTION GROUP INC.	105,981.06
BRYCO PROJECTS INC	213,054.96
BUDGET BRAKE & MUFFLER AUTO CENTRES	83,343.58
BUNT & ASSOCIATES ENGINEERING (BC) LTD.	31,377.80
BUSCH SYSTEMS INTERNATIONAL	28,085.31
BUSY BEE SANITARY SUPPLIES INC.	149,409.81
C.P. DISTRIBUTORS LTD.	30,465.35
CAM MANAGEMENT SOLUTIONS	31,360.00
CAMCENTRAL SYSTEMS INC.	285,218.22
CAN RIDGE INDUSTRIES LTD.	26,175.28
CANADA POST CORPORATION	207,514.10
CANADA REVENUE AGENCY	8,262,429.12
CANADA SAFEWAY LIMITED	36,735.94
CANADIAN DEWATERING LP	70,929.27
CANADIAN LAWN CARE SERVICES LTD.	82,123.35
CANADIAN MATTRESS RECYCLING INC.	131,953.12
CANADIAN NATIONAL RAILWAY COMPANY	61,929.30
CANADIAN PACIFIC RAILWAY COMPANY	65,696.44
CANADIAN UNION OF PUBLIC EMPLOYEES, SURREY LOCAL 402	2,248,569.10
CANBRIGHT ENTERPRISES LTD.	63,259.51
CANNOR NURSERIES LTD.	239,878.24
CANUEL CATERERS	93,008.59
CANWEST CUTTING & CORING LTD.	198,724.64
CAPILANO HIGHWAY SERVICES COMPANY	192,711.76
CARPELL SURFACES INC	44,758.11
CARSWELL, A DIVISION OF THOMSON CANADA LIMITED	59,301.66
CARTER CHEVROLET BUICK GMC CADILLAC LTD.	104,600.16
CASCADE WEAR LTD.	33,481.69
CASCADIA ENERGY LTD.	524,465.63
CASH & CARRY	29,906.70
CEDAR RIM NURSERY LTD.	85,841.83
CF PROJECTS INC.	46,707.06

**City of Surrey**  
**Schedule of Payments to Suppliers for Goods and Services**  
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<b>SUPPLIER NAME</b>	<b>AGGREGATE AMOUNT PAID TO SUPPLIER</b>
CGI INFORMATION SYSTEMS & MGMT CONSULTANTS INC.	87,615.36
CH2M HILL CANADA LIMITED	39,028.91
CHARTIS INSURANCE COMPANY OF CANADA	62,871.86
CHEMAQUA	27,907.09
CHERNOFF THOMPSON ARCHITECTS	140,187.31
CHEVRON CANADA LIMITED	2,909,432.83
CHRISTIE LITES (VANCOUVER) INC	123,769.91
CHURCHILL ARMoured CAR SERVICE	77,845.01
CINTAS	52,720.65
CITIWEST CONSULTING LTD.	100,808.03
CITRIX SYSTEMS INC.	29,086.50
CITY OF LANGLEY	28,661.14
CLEAN FOR YOU CLEANING SERVICES LTD.	296,561.18
CLEARTECH INDUSTRIES INC.	176,220.03
CLEMAS CONTRACTING LTD.	48,090.00
CLHB EXPLORATION SVC LTD.C3191	160,726.54
CLOVER TOWING LTD.	47,880.00
CLOVERDALE BUSINESS IMPROVEMENT ASSOC.	160,000.00
CLOVERDALE CURLING CLUB	56,981.24
COAST SPAS LIFESTYLES INC.	35,941.60
COASTAL TRAINING CONSULTANTS LTD.	25,854.50
COBRA ELECTRIC LTD.	6,384,196.80
COBRA ELECTRIC (SOUTH COAST) LTD.	90,119.01
COLLABORATORS IN KNOWLEDGE INC	122,766.00
COLLINGWOOD APPRAISALS LTD.	42,896.65
COMMERCIAL AQUATIC SUPPLIES	37,096.99
COMMERCIAL LIGHTING PRODUCTS LTD.	196,580.78
COMMERCIAL TRUCK EQUIPMENT CO.	31,023.00
COMMISSIONAIRES BC	568,022.94
COMPASS GROUP CANADA LTD	41,224.69
COMPUGEN INC.	112,223.57
COMPUTRONIX (CANADA) LTD.	198,079.52
COMTEX MICRO SYSTEM INC.	59,185.41
CONCORD SECURITY CORPORATION	904,259.00
COOKE-SASSEVILLE SENC	43,670.89
CORIX UTILITIES INC.	2,446,008.37
CORIX WATER PRODUCTS LP	257,552.78
CRANE DESIGN & CONSULTING INC.	27,450.50
CREATIVE CHILDREN FURNITURE AND ART SUPPLIES LTD.	31,767.74
CRESCENT BEACH LIFE GUARDING CORPORATION	87,150.00
CRESSEY (DOUGLAS) DEVELOPMENT LP	623,002.22
CROCKER EQUIPMENT CO. LTD.	66,098.21
CROWN CONTRACTING LIMITED	95,751.35
CSDC SYSTEMS INC.	151,215.24
CULINARY CAPERS CATERING INC.	193,807.54
CURB KING BORDERLINE EDGING INC.	35,592.69
CUSTOM LOADING LTD.	110,357.52
CWPC PROPERTY CONSULTANTS LTD.	65,362.78
CYPRESS SOLUTIONS	25,822.11
D.A. ABERDEEN & ASSOCIATES LTD.	50,923.70
D'ARTAGNAN CONSULTING LLP	30,000.00

**City of Surrey**  
**Schedule of Payments to Suppliers for Goods and Services**  
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<b>SUPPLIER NAME</b>	<b>AGGREGATE AMOUNT PAID TO SUPPLIER</b>
DALAL ASSOCIATES ENGINEERING	26,640.79
DAMS FORD LINCOLN SALES LTD.	264,750.46
DAVEY TREE EXPERT CO. OF CANADA LIMITED	534,472.36
DB PERKS & ASSOCIATES LTD.	105,916.54
DELCAN CORPORATION	726,024.01
DELL CANADA INC.	1,369,482.63
DELTA AGGREGATES LTD.	221,260.66
DENBOW TRANSPORT LTD.	106,035.63
DENTONS CANADA LLP	241,113.05
DEWAR PACIFIC PROJECTS DEMOLITION SERVICES	34,720.00
DGWORKS	33,257.28
DIAMOND HEAD CONSULTING LTD.	629,304.48
DIGIGRAPHIX PRINTING OP. BY MAZ ENTERPRISES LTD.	31,360.00
DILIGENT BOARD MEMBER SERVICES INC.	40,173.97
DILLON CONSULTING LIMITED	1,437,346.07
DINESEN NURSERIES LTD.	177,906.59
DIRECT EQUIPMENT WEST LTD.	111,486.19
DISCOVERY PRODUCTS LTD.	49,902.81
DIVERSECITY COMMUNITY RESOURCES SOCIETY	30,609.13
DIXON HEATING & SHEET METAL LTD.	98,496.39
DL SAFETY CONSULTING LTD.	1,352,786.65
DLO MOVE SUPPORT SERVICES LTD.	46,522.88
DM FOURCHALK PROPERTY CONSULTANTS INC.	26,741.78
DMD & ASSOCIATES LTD.	28,135.50
DOMINION FAIRMILE CONSTRUCTION LTD.	168,919.08
DOUBLE M EXCAVATING LTD.	412,677.49
DOUBLE R RENTALS 1987 LIMITED	65,707.99
DOUBLE V CONSTRUCTION LTD.	822,662.70
DOUGLAS COLLEGE	46,172.34
DOWNTOWN SURREY BUSINESS IMPROVEMENT ASSOCIATION	843,246.82
DRG EXCAVATING & CONTRACTING	31,317.82
DS TACTICAL	26,974.98
DYE & DURHAM CORPORATION	139,473.64
E.B. HORSMAN & SON	93,200.26
EAST RICHMOND NURSERIES INC.	55,311.20
EAST-WEST BUILDING MAINTENANCE LTD.	110,620.87
EBA ENGINEERING CONSULTANTS LTD.	158,600.50
ECL ENVIROWEST CONSULTANTS LIMITED	35,132.76
E-COMM,EMERGENCY COMMUNICATION FOR SOUTHWEST B.C. INC.	872,161.56
ECONOLITE CANADA, INC.	235,051.38
ECO-SOIL RECYCLING CORP.	26,331.97
ECOWORKS LANDSCAPE SERVICES LTD.	143,575.74
EECOL ELECTRIC CORP	50,146.15
ELGAR ELECTRIC LTD.	358,189.93
ELLA VENTURES LTD. DBA BC UPFITTERS AND LINE-X	64,438.91
ELLISDON CORPORATION	2,994,074.63
EMCO CORPORATION	528,281.29
ENCOM WIRELESS DATA SOLUTIONS	211,367.52
ENJOY - THE LIFE EXPERIENCES CO.	32,188.98
ENKON ENVIRONMENTAL	74,425.10
ENTERPRISE RENT-A-CAR CANADA LIMITED	29,512.00

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<b>SUPPLIER NAME</b>	<b>AGGREGATE AMOUNT PAID TO SUPPLIER</b>
ENVIRO-VAC (A DIVISION OF PARAGON REMEDIATION GROUP LTD.)	35,461.59
ENVOY CONSTRUCTION SERVICES LTD.	28,929.60
EOS LIGHTMEDIA CORPORATION	51,557.93
EPOCH ENVIRONMENTAL CONSULTING LTD.	27,584.03
ERICSSON MFG. LTD.	34,184.19
ESC AUTOMATION INC.	42,495.89
ESRI CANADA LIMITED	495,463.43
ETHICAL PLANET SUPPLY COMPANY	100,632.11
EVENTPOWER	86,957.99
EXTREME GLASS LTD.	78,047.96
FAMILY SERVICES OF GREATER VANCOUVER	108,722.84
FARM-TEK SERVICES INC.	213,680.09
FDM SOFTWARE LTD.	239,444.63
FEDERATION OF CANADIAN MUNICIPALITIES	67,636.46
FERNGROVE GARDEN CARE	61,407.93
FINAL DRIVE INVESTMENTS LTD	32,327.57
FIRST TRUCK CENTRE VANCOUVER INC.	25,552.22
FIRSTONSITE RESTORATION L.P.	83,030.46
FITNESS TOWN COMMERCIAL (FTC)	234,792.32
FLAMAN FITNESS B.C. LTD.	81,453.62
FLEETCOR COMMERCIAL CARD MANAGEMENT (CANADA) LTD.	97,302.24
FLYNN CANADA LTD.	154,556.65
FORRESTER RESEARCH, INC.	41,416.83
FORTISBC ENERGY INC.	740,284.03
FORTRAN TRAFFIC SYSTEMS LTD	33,760.38
FRANCES ANDREW SITE FURNISHINGS LTD.	28,872.45
FRASER HEIGHTS ANIMAL HOSPITAL	29,314.01
FRASER MILNER CASGRAIN LLP	99,341.61
FRASER RICHMOND SOIL & FIBRE LTD.	3,166,822.45
FRASER VALLEY DISPOSAL LTD.	26,200.00
FRASER VALLEY EQUIPMENT LTD.	61,504.00
FRASER VALLEY GILBERT & SULLIVAN SOCIETY	28,197.23
FRASER VALLEY HERITAGE RAILWAY SOCIETY	35,934.83
FRASER VALLEY REFRIGERATION LTD.	243,861.80
FRASER VALLEY SNOW REMOVAL INC.	45,217.48
FRIENDS OF THE SURREY MUSEUM & ARCHIVES SOCIETY	200,000.00
FVB ENERGY INC.	61,460.50
G & R SINGH & SON TRUCKING LTD.	141,207.66
G.R.P. CONSTRUCTION LTD.	58,500.46
G.W.G. RENTALS LTD.	351,760.70
GAGE-BABCOCK & ASSOCIATES LTD.	25,282.95
GARTNER CANADA, CO.	42,224.00
GDI SERVICES (CANADA) LP	51,346.02
GENERAL PAINT AFFILIATE OF WILLIAMS HLDG INC	38,454.82
GEOPACIFIC CONSULTANTS LTD.	100,908.25
GEOSYS TECHNOLOGY SOLUTIONS	51,703.40
GERRY ENNS CONTRACTING LTD.	132,178.74
GFS BRITISH COLUMBIA INC.	85,538.55
GIBRALTAR HOLDINGS LTD.	1,411,588.69
GIS INNOVATIONS LTD.	32,375.00
GLACIER MEDIA INC.	200,766.03



**City of Surrey**  
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<b>SUPPLIER NAME</b>	<b>AGGREGATE AMOUNT PAID TO SUPPLIER</b>
GLEN CHUA MEDIA	33,195.60
GLOBAL FORCE REALTY LTD.	80,403.75
GLOBAL KNOWLEDGE NETWORK CANADA INC #B9268	53,265.45
GO AUDIO INC.	28,773.92
GOLDER ASSOCIATES LTD.	74,341.03
GORANSON CONSTRUCTION LTD.	535,491.22
GP CANADA GYPSUM HOLDING LTD.	25,000.00
GRAHAM CONSTRUCTION & ENGINEERING LP	1,121,686.19
GRAND FAIRWAY DEVELOPMENTS INC	52,623.57
GRANDVIEW BLACKTOP LTD.	483,586.76
GREATER VANCOUVER REGIONAL DISTRICT	351,075.66
GREATER VANCOUVER SEWERAGE AND DRAINAGE DISTRICT	34,671,298.78
GREATER VANCOUVER WATER DISTRICT	40,340,663.71
GREEN OVER GREY LIVING WALLS AND DESIGN INC.	30,377.98
GREEN TIMBERS HERITAGE SOCIETY	135,000.00
GREGG DISTRIBUTORS (B.C.) LTD.	35,031.47
GUILD YULE LLP	82,997.54
GUILLEVIN INTERNATIONAL CO.	26,889.23
GUNNEBO CANADA INC.	131,774.16
H.Y. ENGINEERING LTD.	128,574.58
HABITAT SYSTEMS INC.	247,901.44
HADDON HOLDINGS LIMITED	28,795.45
HALTON RECYCLING LTD, DBA EMTERRA GROUP & EMTERRA ENVIRO	496,023.06
HANLEY AGENCIES LTD.	561,133.37
HAPA LANDSCAPE ARCHITECTURE COLLABORATIVE INC.	46,377.77
HARBOUR WEST CONSULTING INC.	28,408.00
HARLAN FAIRBANKS CO. LTD.	26,977.61
HATFIELD CONSULTANTS	93,304.86
HAZMASTERS INC.	65,095.10
HB LANARC CONSULTANTS LTD.	25,065.29
HDR CORPORATION	237,850.16
HEATHERBRAE BUILDERS CO. LTD.	16,411,934.98
HEMMERA ENVIROCHEM INC.	48,579.28
HERITAGE OFFICE FURNISHINGS LTD.	2,014,546.84
HOME DEPOT CANADA	49,717.89
HORIZON LANDSCAPE CONTRACTORS INC.	1,029,114.22
HRC CONSTRUCTION INC.	32,760.78
HUB FIRE ENGINES & EQUIPMENT LTD.	38,388.91
HUGH & MCKINNON REALTY LTD.	72,199.37
HUGHES CONDON MARLER ARCHITECTS	1,867,502.46
HUSKY OIL MARKETING COMPANY A DIVISION OF HUSKY OIL LTD	66,591.18
HYTEK MECHANICAL INC.	381,339.93
IBM CANADA LTD.	160,527.48
IMPERIAL PAVING LIMITED	10,502,640.00
IMPEX MANAGEMENT LTD.	108,751.71
INFINITE IDEAS	153,084.75
INLINE SALES AND SERVICE LTD.	37,892.85
INPROTECT SYSTEMS INC.	75,869.54
INSTANT LAWN TURF FARM(1994)	81,023.88
INTEGRATED DIRECT RESPONSE SERVICES	318,176.35
INTERCONTINENTAL TRUCK BODY (BC) INC.	69,493.44

**City of Surrey**  
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<b>SUPPLIER NAME</b>	<b>AGGREGATE AMOUNT PAID TO SUPPLIER</b>
INTERNATIONAL CROWD MANAGEMENT INC.	87,185.81
INTERNATIONAL MULCH COMPANY INC.	29,731.16
INTERNATIONAL WEB EXPRESS INC	163,661.75
INTERPAVE PRECAST SYSTEMS LTD.	26,533.50
INTERPROVINCIAL TRAFFIC SERVICES LTD.	155,221.60
INTREPID SECURITY	30,371.04
I-OPEN TECHNOLOGIES INC.	79,819.53
IRON MOUNTAIN CANADA CORPORATION	123,314.02
ISL ENGINEERING AND LAND SERVICES LTD.	961,936.66
ISLAND KEY COMPUTER LTD	485,111.47
J E BINDING ENTERPRISES LTD. DBA SURREY AUTO TEC	50,990.22
J.R. INDUSTRIAL SUPPLIES LTD.	327,463.39
JACK CEWE LTD.	126,921.76
JAGMINDER BAINS & AMANPREET BAINS (Construction)	35,995.00
JB MARKO DEVELOPMENT CORP.	98,527.05
JL LAWN & TREE CARE INC.	129,114.74
JOHN DONNELLY & ASSOCIATES EVENT MARKETING INC.	267,634.97
JONATHAN MORGAN & COMPANY LTD.	40,421.87
JUSTICE INSTITUTE OF BRITISH COLUMBIA	51,111.54
K.D.S. CONSTRUCTION LTD.	74,885.37
KAL TIRE	85,229.64
KASIAN ARCHITECTURE INTERIOR DESIGN & PLANNING LIMITED	1,606,416.40
KEATON SERVICES LTD.	33,389.36
KENT'S BACKHOE SERVICES	59,985.82
KERR WOOD LEIDAL ASSOCIATES LTD.	328,981.31
KEYWEST ASPHALT LTD.	2,982,014.34
KIMBERLEY YARKER LTD.	42,643.14
KING HOE EXCAVATING LTD	465,534.63
KLM CONTRACTING LTD.	86,029.28
KM CIVIL CONSULTANTS LTD.	49,140.37
KORTECH CALCIUM SERVICES LTD.	56,071.01
KPMG LLP	101,940.30
KT TRAFFIC SOLUTIONS	63,692.25
L.A. TRANSPORT LTD.	26,040.00
L.I.T. AQUATICS LTD.	527,934.56
LA RUE HOMES LTD.	54,077.54
LAFARGE CANADA INC.	3,782,546.28
LAKEWOOD FUSION DEVELOPMENTS LTD.	238,807.44
LANGLEY CONCRETE LIMITED PARTNERSHIP	42,442.86
LANGLEY ROOFING CO. LTD.	92,397.85
LEBLANC ILLUMINATIONS CANADA INC	54,208.58
LEE DUNCAN HOLDINGS LTD.	62,562.49
LEE'S TREES & EXCAVATING SERVICES	113,997.27
LEHIGH MATERIALS, A DIV. OF LEHIGH HANSON MATERIALS LTD.	430,321.51
LESLIE & RENNEY CONSTRUCTION LTD.	36,294.27
LEVELTON CONSULTANTS LTD.	122,024.96
LH LAND SERVICES	54,084.46
LIFESTYLE MAINTENANCE INC.	378,525.54
LINKEDIN IRELAND LIMITED	25,700.00
LIVINGSTON INTERNATIONAL INC.	39,629.54
LM GARDENING INC.	280,777.27

**City of Surrey**  
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<b>SUPPLIER NAME</b>	<b>AGGREGATE AMOUNT PAID TO SUPPLIER</b>
LOBLAW PROPERTIES WEST INC.	1,229,291.64
LONG VIEW SYSTEMS CORPORATION	479,501.85
LORDCO PARTS LTD.	49,476.30
LORNE LAPHAM SALES & RENTALS INC	28,053.71
MAINLAND CIVIL WORKS INC.	6,709,934.75
MAINLAND INFORMATION SYSTEMS LTD	577,261.26
MAINLAND SAND & GRAVEL LTD.	334,566.69
MANUFACTURERS LIFE INSURANCE COMPANY (MANULIFE FINANCIAL)	7,395,581.02
MARINE REPAIR & MAINTENANCE	33,373.29
MARINE ROOFING (1996) LTD.	84,100.24
MARSHALL SURVEYS LTD.	67,671.04
MAR-TECH UNDERGROUND SERVICES LTD.	553,926.05
MCAP SERVICE CORPORATION MORTGAGE SERVICING CENTRE	38,359.07
MCELHANNEY ASSOCIATES LAND SURVEYING LTD.	33,057.41
MCELHANNEY CONSULTING SERVICES LTD.	345,649.29
MCEWAN ELECTRIC LTD.	39,230.19
MCRAE'S ENVIRONMENTAL SERVICES LTD.	258,081.70
MCRAE'S POWER SWEEPING LTD.	267,010.80
MCRAE'S SEPTIC TANK SERVICE (FRASER VALLEY LTD.)	1,435,428.85
MCW CONSULTANTS LTD.	50,400.00
MEADOWLANDS HORTICULTURAL INC.	40,188.62
MEDIA-STOP	34,360.00
METRO MOTORS LTD.	290,915.24
METRO TESTING LABORATORIES (SURREY) LTD.	60,690.34
MHPM PROJECT MANAGERS INC.	28,447.99
MICHAEL A. KRONDL (Artist)	32,543.97
MICHELIN NORTH AMERICA (CANADA) INC.	62,015.85
MICRO COM SYSTEMS LTD.	637,998.01
MICROSERVE BUSINESS COMPUTER SERVICES	153,723.92
MICROSOFT CANADA CO.	104,379.32
MICROSOFT CANADA INC.	25,426.80
MICROSOFT LICENSING, GP	1,145,072.47
MIERAU CONTRACTORS LTD.	1,037,057.84
MILL & TIMBER PRODUCTS LTD.	25,000.00
MILLS BASICS	200,414.11
MINISTER OF FINANCE AND CORPORATE RELATIONS	2,276,530.83
MISSION CONTRACTORS LTD.	73,720.43
MODERN GROUNDS MAINTENANCE LTD.	524,211.53
MODU-LOC FENCE RENTALS LTD.	33,190.22
MORGAN CREEK HOLDINGS INC.	148,171.52
MORRISON HERSHFIELD LIMITED	234,356.90
MUD BAY DYKING DISTRICT	25,453.98
MULTIVISTA CONSTRUCTION DOCUMENTATION	37,658.76
MUNICIPAL PENSION PLAN	13,949,862.60
MUSCO SPORTS LIGHTING CANADA CO.	51,408.00
MWL DEMOLITION LTD.	218,981.39
N.A.T.S. NURSERY LTD.	194,515.49
NAPA SURREY - MAG AUTO & INDUSTRIAL SUPPLIES	58,005.62
NATIONAL PUBLIC RELATIONS INC.	372,115.24
NEC CANADA, INC.	974,127.98
NERO GLOBAL TRACKING	106,576.13

**City of Surrey**  
**Schedule of Payments to Suppliers for Goods and Services**  
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<b>SUPPLIER NAME</b>	<b>AGGREGATE AMOUNT PAID TO SUPPLIER</b>
NEW LINE SKATEPARKS INC.	469,059.81
NEW PLANET COLLISION LTD.	45,840.81
NEW WORLD SCREEN PRINTING LTD.	120,083.42
NEWALTA CORPORATION	38,109.82
NORTH 60 DEVELOPMENT INC.	835,264.00
NORTHCOAST BUILDING PRODUCTS LTD.	59,841.23
NORTHWEST GARDENING SERVICES LTD.	243,941.42
NORTHWEST HYDRAULIC CONSULTANTS LTD.	52,620.81
NU-GRO LTD. DBA AAT DIRECT SOLUTIONS	76,631.58
OCEAN MARKER SPORT SURFACES LTD.	29,983.80
ODGERS BERNDTSON	34,897.30
OMEGA & ASSOCIATES ENGINEERING LTD.	273,113.26
OMNI ENGINEERING INC.	625,821.65
ON THE SPOT SERVICES INC.	63,153.26
OPEN TEXT CORPORATION	357,999.54
OPUS DAYTONKNIGHT CONSULTANTS LTD.	28,246.65
ORACLE CANADA ULC	414,030.29
ORION FIRE DISTRIBUTION LTD.	63,724.11
OVERHEAD DOOR COMPANY	121,585.54
OXFORD PAINTING LTD.	75,785.50
PACHENA PROPERTIES LTD.	112,569.03
PACIFIC COAST HEAVY TRUCK GROUP	132,360.45
PACIFIC FLOW CONTROL LTD.	165,026.28
PACIFIC NEWSPAPER GROUP, A DIV OF POSTMEDIA NETWORK INC.	42,840.00
PACIFIC SURREY CONSTRUCTION LTD.	290,767.96
PALADIN SECURITY GROUP LTD.	289,670.45
PANARAMA TECHNOLOGIES LTD.	26,813.59
PARA SPACE LANDSCAPING INC.	50,140.73
PARAGON ENGINEERING LTD.	176,337.52
PARKLAND INDUSTRIES LP	187,498.15
PARSONS BRINCKERHOFF HALSALL INC.	73,213.48
PARTNERSHIPS BRITISH COLUMBIA	688,087.45
PAUL MAXIM (Consultant)	42,000.00
PAW PROPERTIES LTD.	25,000.00
PAX CONSTRUCTION LTD.	180,536.19
PBA ENGINEERING	33,517.12
PCL CONSTRUCTORS WESTCOAST INC	66,420,445.57
PCM PROPERTY SERVICES INC.	84,948.97
PEDRE CONTRACTORS LTD.	11,292,955.19
PEEL'S NURSERIES LTD.	82,046.95
PEERS EMPLOYMENT & EDUCATION RESOURCES INC	148,537.84
PERFORMANCE ELECTRIC LTD.	132,588.34
PETER CLAIR (Instructor)	38,819.33
PHOENIX TENT AND EVENT RENTALS	96,419.59
PICTOMETRY CANADA CORP.	59,281.60
PIEDMONT SHEET METAL (1997) LTD.	31,206.41
PINELAND PEAT FARMS LTD.	31,080.00
PIROCHE PLANTS INC.	66,456.61
PITNEYWORKS	505,000.00
PIVOTAL PROJECTS INCORPORATED	595,997.18
PJS SYSTEMS INC.	46,012.51

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<b>SUPPLIER NAME</b>	<b>AGGREGATE AMOUNT PAID TO SUPPLIER</b>
PLANET CLEAN CANADA INC.	29,691.72
POLYCRETE RESTORATIONS LTD.	28,197.40
PORTAL VILLAGE MANAGEMENT LTD.	120,437.18
PRECISION SERVICE & PUMPS INC.	70,953.81
PREMIER PACIFIC SEEDS LTD.	56,841.56
PRICEWATERHOUSE COOPERS LLP CHARTERED ACCOUNTANTS	153,279.35
PRINTHINK SOLUTIONS INC	76,027.17
PRO ACTIVE HAZMAT & ENVIRONMENTAL	30,440.35
PRO QUALITY LOCKSMITH CO.	45,569.52
PROFIRE EMERGENCY EQUIPMENT INC.	118,510.38
PROGRESSIVE CONSTRUCTION LTD.	30,770.18
PROPER LANDSCAPING INC.	365,056.62
PROSHOW AUDIOVISUAL BROADCAST	52,456.60
PROSTAR PAINTING AND RESTORATION LTD	35,770.14
PW TRENCHLESS CONSTRUCTION INC.	334,462.13
QUADRI PROPERTIES LTD.	93,275.00
R. AND L. BIO-PEST CONTROL LTD.	47,258.75
R.F. BINNIE & ASSOCIATES LTD.	1,898,262.65
RAINBOW PAVING LTD.	161,669.20
RAINCOAST APPLIED ECOLOGY	25,177.68
RAINTREE LUMBER SPECIALITIES LTD.	86,342.84
RAM MECHANICAL LTD	67,954.95
RAYBERN ERECTORS LTD.	189,375.20
RAZOR MANUFACTURING LTD.	89,257.82
RECALL SECURE DESTRUCTION SERVICES	27,833.02
RECEIVER GENERAL FOR CANADA	92,685,786.91
RECTEC INDUSTRIES INC.	26,702.76
RETHINK COMMUNICATIONS INC.	54,110.00
RICHCO CONTRACTING LTD.	1,163,739.48
RICH-TEK INDUSTRIES	68,075.21
RICOH CANADA INC	84,927.51
RISKWIDE CONSULTING INC	40,836.25
RJS PAINTING & WALLCOVERING LIMITED	89,909.70
ROADWAY TRAFFIC PRODUCTS LTD.	160,473.60
ROARON CONSTRUCTION LIMITED	58,670.36
ROCKSTONE HOMES LTD & HILLTON HOMES LTD.	68,264.24
ROCKY MOUNTAIN PHOENIX	226,227.07
ROGAD CONSTRUCTION(2006) LTD.	360,463.37
ROLLINS MACHINERY LIMITED	341,161.81
RONA HOME CENTRE	28,723.89
RONA REVY INC.	33,735.83
RONCO PRODUCTS INC.	35,179.68
ROPER GREYELL LLP	103,824.63
ROYAL PACIFIC REALTY (KINGSWAY) LTD.	36,750.00
RYDER TRUCK RENTAL CANADA LTD.	41,426.67
S.L. FELDMAN & ASSOCIATES	25,250.00
SAFE GUARD FENCE LTD.	138,680.56
SAFELIGHT COMMUNICATIONS LTD.	30,742.76
SANDHURST PROPERTIES INC.	1,293,333.60
SBC INSURANCE AGENCIES LTD.	34,479.77
SCALAR DECISIONS INC.	61,882.44

**City of Surrey**  
**Schedule of Payments to Suppliers for Goods and Services**  
**For the year ended December 31, 2013**

<b>SUPPLIER NAME</b>	<b>AGGREGATE AMOUNT PAID TO SUPPLIER</b>
SCHINDLER ELEVATOR CORPORATION	238,740.90
SCHOOL DISTRICT (NO. 36)	77,443.03
SEA TO SKY TRANSFER	105,319.04
SEMIAMMOO BULLDOZING & TRUCKING LTD.	140,802.39
SENTINEL SECURITY SOLUTIONS INC.	141,230.04
SHANAHAN'S BUILDING PRODUCTS DIV OF SHANAHANS LTD PARTNERSHIP	50,981.28
SHAPE ARCHITECTURE INC.	68,367.72
SHAW BUSINESS, A DIVISION OF SHAW TELECOM G.P	36,381.91
SHAW CABLESYSTEMS G.P.	94,213.95
SHELL CANADA PRODUCTS LIMITED	34,406.13
SHERATON VANCOUVER GUILDFORD HOTEL	30,627.36
SHERINE INDUSTRIES LTD.	78,674.83
SHOWTIME EVENT & DISPLAY	34,660.30
SIERRA SYSTEMS GROUP INC.	131,700.80
SIGNS NOW	44,093.22
SIMON FRASER UNIVERSITY	38,319.72
SINGH TRUCKING	36,798.04
SINGLETON URQUHART LLP	33,198.60
SIRSI CORP DBA: SIRSIDYNIX	66,979.61
SKYE CONSULTING	95,805.00
SMITH-CAMERON PUMP SOLUTIONS	151,072.32
SMITHRITE DISPOSAL LTD.	343,265.34
SMS EQUIPMENT INC.	49,482.66
SOCIETY OF COMPOSERS, AUTHORS AND MUSIC PUBLISHERS OF CANADA	27,982.01
SOFTCHOICE CORPORATION	183,793.43
SOUND SOLUTIONS (2002) INC.	36,519.29
SOURCE OFFICE FURNISHINGS & SYSTEMS LTD.	43,633.50
SOUTH 60 DEVELOPMENT INC.	157,717.01
SOUTHERN RAILWAY OF BC LTD.	103,749.58
SOUTHWESTERN FLOWTECH & ENVIRONMENTAL LTD.	121,099.95
SPECIALTY COATINGS CO. DIV. OF L&M PAINTING & DEC.	37,716.00
SPECIMEN TREES WHOLESALE NURSERIES LTD.	55,183.96
SPICERS CANADA LTD.	161,213.04
SPORT MEDICINE COUNCIL OF B.C.	28,541.91
SPOTLESS JANITORIAL SERVICES	30,474.95
SR ENVIRONMENTAL GROUP INC.	54,395.25
STAALS EQUIPMENT LTD.	55,720.00
STANTEC CONSULTING LTD.	1,049,778.43
STEELE'S GARAGE	99,437.77
STEER DAVIES & GLEAVE NORTH AMERICA INCORPORATED	102,899.00
STEFAN, FRASER & ASSOCIATES INC.	145,118.31
STEVE MURRAY TRUCKING	49,159.64
STILLWOOD CAMP & CONFERENCE CENTRE	30,980.00
STONEMARKS ENGRAVING	41,568.40
STUDIO ROSO LIMITED	353,942.54
SULLIVAN HILLS DEVELOPMENT CORPORATION	38,192.00
SULLY'S LANDSCAPING & LAWN CARE	41,863.72
SUNCOR ENERGY PRODUCTS PARTNERSHIP	48,636.90
SUNCORP VALUATIONS LTD.	39,532.50
SUNRISE LANDSCAPING LTD.	119,576.40
SUPER SAVE DISPOSAL INC.	164,048.92

**City of Surrey**  
**Schedule of Payments to Suppliers for Goods and Services**  
**For the year ended December 31, 2013**

<b>SUPPLIER NAME</b>	<b>AGGREGATE AMOUNT PAID TO SUPPLIER</b>
SUPER SAVE TOILET RENTALS INC.	32,139.93
SUPERIOR CITY SERVICES LTD.	370,461.58
SUPERIOR PROPANE INC.	32,894.32
SURREY ASSOCIATION FOR COMMUNITY LIVING	69,301.98
SURREY BOARD OF TRADE	32,101.98
SURREY CRIME PREVENTION SOCIETY	32,250.00
SURREY FOOD BANK SOCIETY	35,199.88
SURREY INTERNATIONAL MARATHON SOCIETY	165,000.00
SURREY MEMORIAL HOSPITAL FOUNDATION	405,546.28
SURREY RADIATOR & AIR CONDITIONING	58,662.62
SURREY TOURISM AND CONVENTION ASSOCIATION	456,992.53
SUSTAINABLE CONCRETE CANADA LTD	789,801.40
SUTTLE RECREATION INC.	167,430.92
SUTTON ROAD MARKING LTD.	385,202.56
SUTTON WEST COAST REALTY-VAN49	52,479.78
SWAN COMMUNITY SERVICES LTD.	34,320.00
SWR DRAIN SERVICE LTD	134,606.65
SYMANTEC CORPORATION	32,735.21
SYSCO FOOD SERVICES OF CANADA, INC.	110,026.55
TAG CONSTRUCTION LTD.	7,542,028.89
TARGA CONTRACTING LTD.	151,756.92
TASK CONSTRUCTION MANAGEMENT	81,621.95
TAYLOR KURTZ ARCHITECTURE & DESIGN INC.	1,590,476.34
TEAM 3000 REALTY LTD.	57,198.75
TEK SYSTEMS CANADA INC.	952,752.75
TELUS COMMUNICATIONS COMPANY	984,665.71
TELUS COMMUNICATIONS INC.	184,353.16
TELUS OUTSIDE PLANT ENGINEERING	206,512.94
TELUS SERVICES INC. PAYMENT PROCESSING	414,689.34
TERRA EQUIPMENT LTD.	60,151.98
TERRASOL ENVIRONMENT INC.	59,613.12
TEXTILE IMAGE INC.	39,513.38
THE ACTIVE NETWORK, LTD.	93,490.00
THE AGENCY GROUP, LTD.	29,875.00
THE AME CONSULTING GROUP LTD.	84,320.40
THE CO-OPERATORS	45,190.74
THE CORPORATION OF DELTA	103,110.48
THE DRIVING FORCE INC.	135,000.92
THE DUTCHMAN'S CATERERS LTD.	28,553.85
THE FELDMAN AGENCY	25,500.00
THE FINDOLOGIST	49,943.56
THE LOGIC GROUP	43,593.40
THE PEPSI BOTTLING GROUP (CANADA) CO.	30,349.95
THE TEMPEST DEVELOPMENT GROUP INC.	231,722.24
THE W GROUP	49,700.00
THORNLEY ADVERTISING SERVICES LTD	57,934.71
THURBER ENGINEERING LTD.	81,838.51
TIDE'S OUT SERVICES LTD.	756,642.18
T-KENNEL	97,536.62
TODAY'S TILE LTD	145,891.00
TOPPING ELECTRONICS - DIV. OF INSPECTECH ANALYGAS GROUP INC.	36,624.00

**City of Surrey**  
**Schedule of Payments to Suppliers for Goods and Services**  
**For the year ended December 31, 2013**

<b>SUPPLIER NAME</b>	<b>AGGREGATE AMOUNT PAID TO SUPPLIER</b>
TOTAL ENERGY SYSTEMS LTD.	133,572.11
TOTER INCORPORATED	4,331,168.95
TOURISM SURREY	30,509.50
TRAFCO (CANADA)	37,754.74
TRAILER WIZARDS LTD.	28,616.00
TRANE CANADA T42324C	192,494.93
TRANSAFE CONSULTING LTD.	54,289.91
TRANSLINK	57,031.54
TRI ENVIRONMENTAL CONSULTING INC.	74,037.40
TRICO EXCAVATING INC.	1,033,233.71
TRILLIUM INFRASTRUCTURE SOLUTIONS INC.	327,918.26
TURNBULL CONSTRUCTION SERVICES LTD.	303,839.75
TYBO CONTRACTING LTD.	6,578,534.77
U.S. BANCORP CANADA CO.	643,005.90
UBS INDUSTRIES	59,901.32
ULMER CONTRACTING LTD.	50,876.00
UNION OF BRITISH COLUMBIA MUNICIPALITIES	64,684.51
UNISOURCE CANADA INC.	122,066.44
UNIT4 BUSINESS SOFTWARE CORP	997,225.38
UNITED RENTALS OF CANADA, INC.	33,927.58
UNITED WAY OF THE LOWER MAINLAND	206,563.78
UNITOW SERVICES (1978) LTD.	45,929.27
UNIVERSAL POWER SOLUTIONS INC.	46,152.40
UNIVERSAL SUPPLY CO. INC	45,112.50
UNIVERSITY OF THE FRASER VALLEY	190,544.00
UNIWELD SERVICES (2007) LTD.	131,956.25
URBAN SYSTEMS LTD.	614,675.61
URS CANADA INC.	138,840.82
VALLEY MOBILE POWERWASH (AVON-LEAH ENTERPRISES LTD.)	52,372.64
VALLEY TRAFFIC SYSTEMS INC	81,303.29
VAN DER ZALM & ASSOCIATES INC.	99,458.98
VANCOUVER AREA CYCLING COALITION	63,750.00
VANCOUVER CASKET LTD.	41,545.35
VANE LAWN & GARDEN SERVICES LTD.	843,692.76
VENKATESH HOLDING COMPANY (1998) LTD.	38,900.00
VIMAR EQUIPMENT LTD.	47,888.78
VISION CRITICAL COMMUNICATIONS INC.	58,377.90
W.K. WILLIAMS CONSULTING SERVICES	60,701.20
WALES MCLELLAND CONSTRUCTION COMPANY (1988) LTD.	33,600.00
WAL-MART CANADA INC.	37,655.59
WALNUT GROVE CONSTRUCTION	49,339.12
WASTE MANAGEMENT OF CANADA CORPORATION	84,929.22
WATERFORD PARTNERS INC.	107,900.36
WEB ENGINEERING LTD.	1,248,394.03
WEDLER ENGINEERING LLP	107,246.99
WEEDBUSTERS LTD. LANDSCAPE MAINTENANCE SERV	37,082.05
WEST COAST BARK PRODUCTS INC	31,620.83
WEST PACIFIC CONSULTING GROUP MANAGED SERVICES INC.	410,593.09
WESTBURNE WEST DIVISION OF REXEL CANADA ELECTRICAL INC.	34,322.30
WESTCHEM MFG. LTD.	53,504.60
WESTERN DECAL LTD.	31,901.32



**City of Surrey**  
**Schedule of Payments to Suppliers for Goods and Services**  
**For the year ended December 31, 2013**

<b>SUPPLIER NAME</b>	<b>AGGREGATE AMOUNT PAID TO SUPPLIER</b>
WESTERN SAFETY PRODUCTS LTD.	49,066.36
WESTERN TURF FARMS LTD.	25,646.18
WESTKEY GRAPHICS LTD.	29,863.36
WESTPORT CONSTRUCTION GROUP INC.	3,002,032.06
WESTPRO INFRASTRUCTURE LTD.	7,724,444.62
WESTSHORE CONSTRUCTORS LTD.	96,456.14
WESTVIEW SALES LTD.	148,889.47
WHITE PAPER CO. LTD.	84,187.41
WICKE HERFST MAVER CONSULTING INC.	25,418.19
WILCO CIVIL INC.	356,031.66
WILLETTS CONTRACTING (2004)LTD	67,781.70
WILLIS CANADA INC.	1,892,034.00
WINVAN PAVING LTD.	7,828,008.29
WOLSELEY CANADA INC.	411,376.51
WOOD WYANT INC.	75,178.57
WORK AUTHORITY, A DIVISION OF KODIAK GROUP HOLDINGS CO.	56,056.45
WORKSAFE BC WORKERS COMPENSATION BOARD/BC	1,815,325.03
WORLEYPARSONS CANADA SERVICES LTD.	112,039.14
WPCG FINANCE & PROFESSIONAL RECRUITMENT INC.	37,776.38
XEROX CANADA LTD.	422,384.48
XYLEM CANADA COMPANY	61,896.33
YARD-AT-A-TIME CONCRETE (1988) LTD.	234,719.65
YELLOW PENCIL INC.	832,253.00
YOLLES PARTNERSHIP INC	32,320.96
YOUNG WOMEN'S CHRISTIAN ASSOCIATION	426,544.08
YOUNG, ANDERSON BARRISTERS & SOLICITORS	38,748.24
ZAHRA INVESTMENTS LTD.	50,000.00
ZAPPONE TRUCKING LTD.	27,514.33
ZONDERVAN ASSOCIATES ENGINEERING LTD.	37,012.51
ZONE WEST ENTERPRISES LTD.	69,189.19
<b>PAYMENTS TO SUPPLIERS WHO RECEIVED AGGREGATE PAYMENTS EXCEEDING \$25,000</b>	<b>\$ 585,654,451.36</b>
<b>CONSOLIDATED TOTAL PAID TO SUPPLIERS WHO RECEIVED AGGREGATE PAYMENTS OF \$25,000 OR LESS</b>	<b>\$ 13,255,709.61</b>

**City of Surrey**  
**Schedule of Payments to Suppliers for Goods and Services**  
**For the year ended December 31, 2013 (in thousands of dollars)**  
**Reconciliation to Financial Statements**

<b>RECONCILIATION:</b>	<b>2013</b>
Total of aggregate payments exceeding \$25,000 paid to suppliers	\$ 585,654
Consolidated total of payments of \$25,000 or less paid to suppliers	13,256
Consolidated total of all grants and contributions	1,412
Consolidated total of all lease-in-kind	232
Reconciling items:	
Less: Sales tax rebate	(25,445)
Add: Payments made for lawsuit settlements and land purchases	25,894
<b>Total City Payments to Vendors</b>	<b>\$ 601,004</b>
Total Consolidated Statement of Operations	\$ 574,560
Adjustments:	
In-kind donations	1,638
Interest on debt	(5,505)
Cost recoveries	21,234
City Salary and Benefits per Statement of Operations	(208,324)
Amortization expense	(94,198)
Cash used to acquire capital assets	
Consolidated City	332,910
Capital adjustments *	1,075
Capitalized wages	(6,032)
Add: Prior-year accruals	82,665
Less: Current-year accruals	(82,307)
Consolidated City increase in prepaid expenses	(358)
Consolidated City decrease in inventory of supplies	20
Library expenditures	(2,825)
SCDC expenditures	(11,557)
Surrey Homelessness & Housing Society expenditures	(510)
Elected Officials expenses on remuneration schedule	(139)
Other Employee expenses on remuneration schedule	(1,343)
<b>Total City Payments to Vendors</b>	<b>\$ 601,004</b>

\* The Financial Statements are prepared on a consolidated basis using the accrual method of accounting, whereas the supplier payments schedule is prepared on a cash basis. The supplier payment schedule includes expenditures on both assets and operations. Library payments are reported separately.

Regulations require the City of Surrey to report the total amount paid for grants and contributions that exceeds \$25,000 in the year reported.

Prepared under the Financial Information Regulation, Schedule 1, subsection 7(2)(b)

City of Surrey  
Schedule of Grants and Contributions  
For the year ended December 31, 2013

<b>ORGANIZATION</b>		<b>AMOUNT</b>
LOWER FRASER VALLEY EXHIBITION ASSOCIATION	\$	750,000.00
SURREY CRIME PREVENTION SOCIETY		63,375.00
FRASER VALLEY HERITAGE RAILWAY SOCIETY		60,000.00
CLOVERDALE CURLING CLUB		60,000.00
SURREY FIREFIGHTERS CHARITABLE SOCIETY		56,157.35
METRO VANCOUVER CRIME STOPPERS		50,000.00
NEWTON BUSINESS IMPROVEMENT ASSOCIATION		33,600.00
CHILDREN'S ARTS UMBRELLA ASSOCIATION		25,000.00
<b>PAYMENTS FOR GRANTS RECEIVING AGGREGATE PAYMENTS EXCEEDING \$25,000</b>	<b>\$</b>	<b>1,098,132.35</b>
<b>CONSOLIDATED TOTAL GRANTS RECEIVING AGGREGATE PAYMENTS OF \$25,000 OR LESS</b>	<b>\$</b>	<b>314,329.45</b>

City of Surrey  
Schedule of Lease-in-kind  
For the year ended December 31, 2013

<b>ORGANIZATION</b>	<b>AMOUNT</b>
Fraser Valley Heritage Railway Society	\$ 112,000.00
Sunnyside Saddle Club	38,400.00
<b>PAYMENTS FOR LEASE-IN-KIND CONTRIBUTING AGGREGATE PAYMENTS EXCEEDING \$25,000</b>	<b>\$ 150,400.00</b>
<b>CONSOLIDATED TOTAL LEASE-IN-KIND CONTRIBUTING AGGREGATE PAYMENTS OF \$25,000 OR LESS</b>	<b>\$ 81,125.00</b>