

NO: **R136**

COUNCIL DATE: **June 29, 2015**

REGULAR COUNCIL

TO: **Mayor & Council**

DATE: **June 19, 2015**

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

FILE: **1880-20**

SUBJECT: **2014 Statement of Financial Information**

RECOMMENDATION

The Finance & Technology Department recommends that Council approve the 2014 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 30th of the year following the year to which the information in the Statement applies.

DISCUSSION

The 2014 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 2014 audited financial statements, which were adopted by Council on April 21, 2015.

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 2014;
- **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 2014 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, CPA, CGA
General Manager,
Finance & Technology

Appendix "I": 2014 Statement of Financial Information for the City of Surrey

CITY OF SURREY

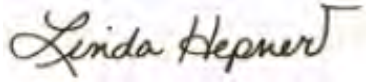
**STATEMENT OF FINANCIAL
INFORMATION**

Year Ended December 31, 2014

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

Section	Section Number
Statement of Financial Information Approval.....	1
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Schedule of Remuneration and Expenses.....	6
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Schedule of Grants.....	9

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*.



Linda Hepner
Mayor, City of Surrey



Vivienne Wilke, CGA
General Manager, Finance & Technology

June 29, 2015

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, 2015



FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014



AUDIT COMMITTEE



Councillor T.S. Gill, Chair



Councillor B. Hayne, Member



Councillor V. LeFranc, Member



Councillor D. Woods, Member

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

REPORT *from the* General Manager, Finance & Technology

May 7, 2015

To Mayor Linda Hepner and Members of City Council

It is my pleasure to submit the Annual Financial Report for the year ended December 31, 2014. The purpose of this report is to publish the consolidated Financial Statements and the Auditor's Report for the City of Surrey pursuant to Section 167 of the Community Charter.

The preparation of the consolidated financial statements is the responsibility of City Council and the management of the City of Surrey. The financial statements and related information have been prepared in accordance with Canadian Public Sector Accounting Standards as prescribed by the Public Sector Accounting Board (PSAB) of the 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, 2014 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

2014 in Review

The construction of new facilities under the 'Build Surrey' Program continued to facilitate development activity throughout the City during 2014. Of particular significance was the opening of New City Hall in the downtown core which will certainly serve as an anchor for the City core for many years to come. In the residential development community, there continues to be a shift toward the construction of multi-family dwellings in 2014, although the City still continues to offer excellent value in the single family residential sector relative to the rest of the Greater Vancouver area. Another healthy sign of development was the significant activity in the commercial sector; this was particularly evident in the Campbell Heights area.

The City's revenues in 2014 totaled \$844.2 million, which is an increase in comparison to revenues of \$790.6 million collected in 2013. 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 \$655.4 million in 2014, which was an increase in comparison to expenses of \$574.5 million in 2013. This increase was primarily attributable to employee contract settlements, in particular the Fire Services contract which included retro payments for years 2012 and 2013, an increase in the amounts that were paid under the RCMP contract for police services, an increase in fiscal services as a result of the external borrowing that the City has undertaken in 2011, 2012 and 2013 and a one-time loss on the disposal of land in relation to the South Fraser Perimeter road in the amount of \$12.8 million dollars.

Investments

The City's investment policy, which complies with Community Charter requirements, outlines how City funds are to be invested to achieve reasonable returns with investment security, while meeting the City's cash flow requirements. The average portfolio balance related to the City's investments during 2014 was \$620.6 million (\$670.6 million in 2013), which earned \$20.7 million in interest in 2014, of which \$2.3 million was allocated to deferred development cost charges. The average rate of return during 2014 on the City's investment portfolio was 2.61%.

Reserve Funds

The City's statutory reserve funds amount to \$95.7 million at the end of 2014 compared to a balance of \$110.0 million at the end of 2013. 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 2014 was \$229.6 million, which is an increase over the balance of \$225.4 million at the end of 2013. 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 (2015-2019) Financial Plan.

Financial Position

The balance in investments has decreased to \$582.5 million at the end of 2014 from \$674.1 million at the end of 2013; this decrease in investments has been primarily the result of a City decision to increase its Tangible Capital Assets. Overall, the City continues to maintain a strong financial position.

THE FUTURE

The City's future financial, social and environmental health holds promise and opportunity. The significant growth and transformation we have experienced in the last several years is only a glimpse of what lies ahead, as over 10,000 new residents per year make this City their home. With this level of growth expected to sustain for the next two decades, the City will need to continue to expand its infrastructure and service levels to ensure that both current and future residents and business needs are adequately met. In this regard, 2014 marked the opening of New City Hall in the downtown core of the City; acting as an anchor, it will certainly attract new growth both in the residential and commercial sectors. Furthermore, two significant construction projects in the area of recreational services, the Guildford Pool and the Grandview Pool made significant progress in 2014, with the Guildford Pool addition opening in early 2015 and Grandview Pool expected to open in late 2015 or early 2016. In addition, the City continues to progress toward a public/private partnership in the construction of one of the largest Organics Biofuel Facilities in Canada and is also finalizing construction of the City's new Worksyard facility which is slated to open in spring of 2015.

In light of the fiscal and operational pressures that come with such significant expansion and growth, City staff will endeavor to ensure that property owners continue to have competitive property tax rates relative to other cities of a similar size, both in the local region and across Canada. The continued effective use of City resources will play a critical role in ensuring fiscal prudence, and effective and efficient utilization of resources will certainly be driven by the use of technology and the implementation of innovative solutions. The implementation of a new corporate financial system was incorporated in 2013, with additional enhancements added in 2014; this system has enabled staff to make business decisions quicker and more accurately, promoting effectiveness and efficiency. Staff will ensure that continued enhancements and improvements to this system are given appropriate priority.

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 in a timely and efficient manner. Staff have developed a policy that addresses the impact of proposed PSAB changes in relation to accounting for the liability related to Contaminated Sites; this requirement by PSAB has an effective date of January 1, 2015. Furthermore, staff have researched and studied future guidelines in respect to Related Party Transactions and Financial Instruments and Foreign Currency Translation. 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 and guidance of City Council, the City of Surrey is well positioned to continue to deliver a high quality of services for its current and future 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



KPMG LLP
Chartered Accountants
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Burnaby BC V5H 4N2
Canada

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Fax (604) 527-3636
Internet 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, 2014 and the consolidated statements of operations, changes in net financial assets (debt) 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, 2014, and its consolidated results of operations, its changes in net consolidated financial assets (debt) and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Other Matters

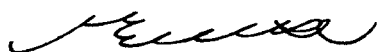
Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The current year's supplementary information included in schedules 1 through 14 is presented for purposes of additional analysis and is not a required part of the consolidated financial 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
April 27, 2015
Burnaby, Canada

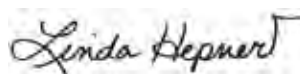
City of Surrey CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at December 31, 2014, with comparative figures for 2013
[in thousands of dollars]

	2014	2013
		<i>(recast - note 2)</i>
FINANCIAL ASSETS		
Cash and cash equivalents	\$ 55,135	\$ 70,402
Accounts receivable <i>(note 3)</i>	144,673	139,246
Properties held-for-sale <i>(note 4)</i>	31,115	15,237
Investments <i>(note 5)</i>	582,457	674,126
	813,380	899,011
LIABILITIES		
Accounts payable & accrued liabilities <i>(note 6)</i>	154,334	160,594
Deposits and prepayments <i>(note 7)</i>	170,524	153,878
Deferred revenue <i>(note 8)</i>	26,443	26,762
Deferred development cost charges <i>(note 9)</i>	229,595	225,407
Debt <i>(note 10)</i>	241,976	245,579
	822,872	812,220
NET FINANCIAL ASSETS (DEBT)	(9,492)	86,791
NON-FINANCIAL ASSETS		
Tangible capital assets <i>(note 12)</i>	7,988,160	7,703,720
Inventories of supplies	1,011	1,010
Prepaid expenses	3,962	3,299
	7,993,133	7,708,029
ACCUMULATED SURPLUS <i>(note 13)</i>	\$ 7,983,641	\$ 7,794,820
Commitments and contingencies <i>(note 14)</i>		



Vivienne Wilke, CGA
General Manager
Finance & Technology Department



Linda Hepner
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, 2014, with comparative figures for 2013
[in thousands of dollars]*

	2014 Budget <i>(note 23)</i>	2014	2013 <i>(recast - note 2)</i>
REVENUES			
Taxation revenue <i>(note 16)</i>	\$ 310,047	\$ 311,024	\$ 293,292
Sales of goods and services	200,242	192,714	179,802
Development cost charges <i>(note 9)</i>	109,892	56,611	68,383
Developer contributions	160,369	170,536	123,067
Investment income	18,601	18,454	20,189
Transfers from other governments <i>(note 22)</i>	35,055	46,129	52,502
Other	49,457	48,764	53,394
TOTAL REVENUES	883,663	844,232	790,629
EXPENSES			
Police services	124,241	120,938	116,146
Parks, recreation and culture	84,464	84,583	79,552
General government	79,333	71,210	59,271
Water	70,840	67,490	63,216
Fire services	55,751	61,114	53,969
Sewer	55,568	61,797	49,638
Engineering	5,349	12,061	8,970
Drainage	36,638	42,600	28,812
Solid waste	29,593	26,898	26,727
Roads & traffic safety	66,268	64,790	50,576
Planning and development	25,477	24,383	22,651
Parking	421	1,457	22
Surrey City Energy	425	310	420
Library services	16,275	15,780	14,590
TOTAL EXPENSES	650,643	655,411	574,560
ANNUAL SURPLUS	233,020	188,821	216,069
Accumulated Surplus, beginning of year	7,794,820	7,794,820	7,578,751
Accumulated Surplus, end of year	\$ 8,027,840	\$ 7,983,641	\$ 7,794,820

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

City of Surrey

CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

As at December 31, 2014, with comparative figures for 2013
[in thousands of dollars]

	2014 Budget	2014	2013
	(note 23)		(recast - note 2)
ANNUAL SURPLUS	\$ 233,020	\$ \$188,821	\$ 216,069
Acquisition of tangible capital assets	(411,164)	(456,855)	(427,979)
Amortization of tangible capital assets	116,267	110,257	94,198
Loss (gain) on disposal of tangible capital assets	-	15,265	(3,568)
Proceeds on disposal of tangible capital assets	-	5,887	9,904
	(61,877)	(136,625)	(111,376)
Acquisition of inventories of supplies	-	(1,011)	(1,010)
Consumption of inventories of supplies	-	1,010	1,030
Acquisition of prepaid expenses	-	(3,962)	(3,299)
Use of prepaid expenses	-	3,299	2,941
Transfer to properties held-for-sale	-	41,006	25,813
	-	40,342	25,475
CHANGE IN NET FINANCIAL ASSETS (DEBT)	(61,877)	(96,283)	(85,901)
Net financial assets, beginning of year	86,791	86,791	172,692
Net financial assets (debt) , end of year	\$ 24,914	\$ (9,492)	\$ 86,791

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, 2014, with comparative figures for 2013
[in thousands of dollars]*

	2014	2013
Cash provided by (used in):		<i>(recast - note 2)</i>
OPERATING TRANSACTIONS		
Annual Surplus	\$ 188,821	216,069
Non-Cash charges to operations:		
Amortization expense	110,257	94,198
Loss on disposal of tangible capital assets	15,265	3,171
Developer contributions of tangible capital assets <i>(note 12(b))</i>	(146,796)	(90,854)
Change in non-cash operating working capital:		
Accounts receivable	(5,427)	1,502
Inventories of supplies	(1)	20
Prepaid expenses	(663)	(358)
Accounts payable and accrued liabilities	(6,260)	6,739
Deposits and prepayments	16,646	(148)
Deferred revenue	(319)	157
Deferred development cost charges	4,188	9,109
Net change in cash from operating transactions	175,711	239,605
FUNDING TRANSACTIONS		
Proceeds from issuance of debt	-	67,335
Repayment of debt	(4,922)	(3,579)
Proceeds from issuance of loan payable	2,665	7,302
Repayment on loan payable	(1,346)	(957)
Cash provided (used) by financing transactions	(3,603)	70,101
CAPITAL TRANSACTIONS		
Cash used to acquire tangible capital assets	(310,059)	(339,309)
Acquisition of properties held-for-sale	(4,321)	(719)
Disposal of properties held-for-sale	29,449	26,083
Proceeds on disposal of tangible capital assets	5,887	3,165
Cash provided (used) by financing transactions	(279,044)	(310,780)
INVESTING TRANSACTIONS		
Decrease (increase) in investments	91,669	(10,575)
Cash provided (used) by investing transactions	91,669	(10,575)
Increase (decrease) in cash and cash equivalents	(15,267)	(11,649)
Cash and cash equivalents, beginning of year	70,402	82,051
Cash and cash equivalents, end of year	\$ 55,135	\$ 70,402
Supplementary cash flow information:		
NON-CASH TRANSACTIONS:		
Exchange of land	\$ -	\$ 6,739
	\$ -	\$ 6,739

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

*For the year ended December 31, 2014
[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 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, Drainage, Parking, Roads & Traffic Safety, Sewer, Solid Waste, Surrey City Energy and Water Operating Funds as well as the Surrey Public Library. They are used to record the operating costs of the services provided by the City.

ii) **Capital Funds**

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

iii) **Reserve Funds**

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

For the year ended December 31, 2014
[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 wholly owned subsidiaries and 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 (proportionately consolidated) referred to as the "Surrey Centre Tower Holdings".

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 Limited Partnership

SCIC has a 50% ownership in the Croydon Drive Development Limited Liability Partnership ("Croydon") - (50% owned and proportionately consolidated)

SCIC has a 50% ownership in 0918387 BC Ltd., the General Partner of Croydon) - (50% owned and proportionately consolidated)

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

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

SCIIC has a 50% ownership in the Beedie SCDC (34A Ave) Limited Partnership ("Beedie LP") - (50% owned and proportionately consolidated)

SCIIC has a 50% ownership in the Beedie SCDC (34A Ave) G.P. Ltd., the General Partner of Beedie LP - (50% owned and proportionately consolidated)

For the year ended December 31, 2014
(tabular amounts in thousands of dollars)

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

a) Basis of consolidation (continued)

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 its 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 18.

b) Revenue recognition

Revenues are recognized in the period in which the transaction or event occurs that give rise to the revenues. All revenues are recorded on an accrual basis, except when the 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 sales of properties, occurs when the City has transferred the significant risks and rewards of ownership. Property lease revenue includes all amounts earned from tenants, including property tax and operating cost recoveries. Lease revenues are recognized on a straight-line basis over the term of the lease. Consulting revenue is recorded at the time when services are provided.

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

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 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 is presented in note 4.

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.

City of Surrey

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2014
(tabular amounts in thousands of dollars)

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

i) Budget data

The budget data presented in these consolidated financial statements was included in the City of Surrey 2014 – 2018 Consolidated Financial Plan and was adopted through By-law #18109 on January 13, 2014.

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:

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 except for development properties of SCDC.

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.

*For the year ended December 31, 2014
[tabular amounts in thousands of dollars]*

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

j) **Non-financial 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 that 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.

l) **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 21).

City of Surrey
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2014
 [tabular amounts in thousands of dollars]

2. RECAST OF COMPARATIVE FIGURES

During the year, the City determined that certain immaterial adjustments were required to be made to its comparative figures.

Historically, the City has recorded funds received for its Neighbourhood Concept Plan ("NCP"), and interest earned on these funds, as liabilities within deferred revenue. Once costs were incurred, the deferred revenue was recognized as revenue. As the funds are not externally restricted, these amounts should be recorded as revenue. The City has also adjusted prior year balances to correct prior year amounts of Tangible Capital Assets and to increase deferred Development Cost Charges ("DCC") and Tangible Capital Assets for DCCs relating to properties developed by SCDC.

The effects of the adjustments on the comparative figures are summarized below in thousands of dollars:

ACCUMULATED SURPLUS AT JANUARY 1:

	2014	2013
Opening accumulated surplus, as previously reported	\$ 7,763,908	\$ 7,549,945
Adjustment for NCP	23,545	21,439
Tangible Capital Assets understatement	7,367	7,367
Opening accumulated surplus, as recast	\$ 7,794,820	\$ 7,578,751

NET FINANCIAL ASSETS AT JANUARY 1:

	2014	2013
Net financial assets, as previously reported	\$ 69,645	\$ 153,437
Adjustment for deferred DCC	(6,399)	(2,184)
Adjustment for NCP	23,545	21,439
Net financial assets, as recast	\$ 86,791	\$ 172,692

ANNUAL SURPLUS:

	2013
As previously reported	\$ 213,963
Adjustment for NCP	2,106
Annual surplus, as recast	\$ 216,069

City of Surrey

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

*For the year ended December 31, 2014
[tabular amounts in thousands of dollars]*

3. ACCOUNTS RECEIVABLE

	2014	2013
General accounts receivable	\$ 55,797	\$ 47,257
Development Cost Charges	42,867	44,733
Property taxes	21,514	20,868
Utility rates	12,108	12,142
Due from joint venture partners	3,233	6,913
Due from other authorities	6,560	4,908
Debenture debt guarantee	2,340	2,274
Tax sale properties	254	151
	\$ 144,673	\$ 139,246

4. PROPERTIES HELD-FOR-SALE

	2014	2013
Opening balance	\$ 15,237	\$ 14,788
Transfer from tangible capital assets	41,006	25,813
Disposal on sale	(29,449)	(26,083)
Additions	4,321	719
	\$ 31,115	\$ 15,237

5. INVESTMENTS

	2014	2013
Investments maturing within one year	\$ 344,598	\$ 388,953
Investments maturing within two years	65,519	88,760
Investments maturing within ten years	172,036	195,713
Investment in partnership	304	700
	\$ 582,457	\$ 674,126

Average portfolio yield 2.61% (2013 – 2.70%). 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"). During 2014 SCDC received a \$396,502 distribution from Bosa LP. Accordingly, SCDC's investment in the partnership has been reduced to \$303,498 at December 31, 2014. SCDC does not share control of Bosa and accordingly, this has been accounted for as a portfolio investment, carried at cost.

For the year ended December 31, 2014
 [tabular amounts in thousands of dollars]

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2014	2013
Trade accounts payable	\$ 62,346	\$ 58,127
Due to Federal Government	29,575	26,392
Employee future benefits (note 11)	24,520	23,881
Due to joint venture partners	3,140	4,940
Contractors' holdbacks	15,811	28,536
Due to Regional Districts	9,695	9,115
Due to Province of British Columbia	5,386	5,673
Due to other government entities	1,852	1,915
Interest on debt	2,009	2,015
	\$ 154,334	\$ 160,594

7. DEPOSITS AND PREPAYMENTS

	2014	2013
Deposits:		
Future works	\$ 37,687	\$ 34,903
Planning and permits	42,901	39,774
Engineering	33,673	28,442
Capital deposits	7,753	3,742
Pavement cuts	3,535	4,127
Boulevard trees	2,669	2,690
Latecomer	763	680
Tenant deposits	397	542
Other deposits	2,790	3,119
Developer works agreement	95	640
Amenities	288	263
Total Deposits	\$ 132,551	\$ 118,922
Prepayments:		
Taxes	\$ 34,676	\$ 32,192
Utilities	1,813	1,950
Tax sale private purchase payment	1,449	813
Other prepayments	35	1
Total Prepayments	37,973	34,956
Total Deposits and Prepayments	\$ 170,524	\$ 153,878

City of Surrey
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

*For the year ended December 31, 2014
[tabular amounts in thousands of dollars]*

8. DEFERRED REVENUE

	2014	2013
		<i>(recast-note 2)</i>
Development/Building Permits	\$ 16,269	\$ 16,379
Deferred gains on land sales to joint ventures	4,764	4,765
Deferred lease revenue	3,873	3,963
Other	1,537	1,655
	\$ 26,443	\$ 26,762

9. 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.

	2014	2013
		<i>(recast-note 2)</i>
Deferred DCC's:		
Arterial roads	\$ 55,196	\$ 49,764
Parkland	46,200	54,004
Drainage/storm water detention	39,856	37,709
Sanitary sewer	24,308	22,850
Collector roads	12,038	13,994
Water	14,719	13,798
Area specific	34,118	30,080
Park development	3,160	3,208
	\$ 229,595	\$ 225,407
Deferred DCC's, beginning of year	\$ 225,407	\$ 216,298
DCC's levied for the year	58,543	74,837
Investment income	2,256	2,655
Total DCC's deferred	60,799	77,492
Revenue recognized for General Capital Fund	(48,078)	(53,054)
Revenue recognized for Water Capital	(2,631)	(3,823)
Revenue recognized for Sewer & Drainage Capital	(5,902)	(11,506)
Total DCC's recognized as revenue	(56,611)	(68,383)
Net increase for the year	4,188	9,109
Deferred DCC's, end of year	\$ 229,595	\$ 225,407

City of Surrey
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2014
 [tabular amounts in thousands of dollars]

10. DEBT

	2014	2013
Debenture debt (i)	\$ 201,435	\$ 206,356
Loans payable (ii)	40,541	39,223
	\$ 241,976	\$ 245,579

i) Debenture debt

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

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

	Gross debt	Sinking fund installments and actuarial adjustments	Net debt 2014	Net debt 2013
General Capital Fund	\$ 212,335	\$ 10,900	\$ 201,435	\$ 206,356

Current borrowing includes:

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

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2014
 [tabular amounts in thousands of dollars]

10. DEBT (CONTINUED)

ii) Loans payable

Loans payable by Surrey City Development Corporation are as follows:

	2014	2013
Demand loan, Grove LP, 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	\$ 2,998	\$ 3,496
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 May 31, 2015	5,059	2,395
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	4,253	4,363
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	14,000	14,361
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	14,231	14,608
	\$ 40,541	\$ 39,223

City of Surrey
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

*For the year ended December 31, 2014
 (tabular amounts in thousands of dollars)*

10. DEBT (CONTINUED)

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

	Sinking fund installments and actuarial adjustments	Loan payments	Total
2015	\$ 5,118	\$ 8,939	\$ 14,057
2016	5,323	917	6,240
2017	5,536	954	6,490
2018	5,757	993	6,750
2019	5,987	1,033	7,020
2020 and thereafter	173,714	27,705	201,419
Total	\$ 201,435	\$ 40,541	\$ 241,976

Interest charges on debt are as follows:

	2014	2013
Cash for interest payments	\$ 6,342	\$ 4,454
Interest accrued at December 31	2,009	1,327
Less: Capitalized Interest	(259)	(276)
Total interest expense	\$ 8,092	\$ 5,505

11. 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.

*For the year ended December 31, 2014
[tabular amounts in thousands of dollars]*

11. EMPLOYEE FUTURE BENEFITS (CONTINUED)

An actuarial valuation for these benefits was performed to determine the City's accrued benefit obligation as at December 31, 2014. The difference between the actuarially determined accrued benefit obligation of \$23.1 million and the accrued benefit liability of \$24.5 million as at December 31, 2014 is an unamortized actuarial gain of \$1.4 million. The actuarial gain is amortized over a period equal to the employees' average remaining service lifetime of 11 years.

	2014	2013
Accrued benefit obligation:		
Balance, beginning of year	\$ 21,128	\$ 26,836
Current service cost	1,610	1,736
Interest cost	865	961
Actuarial loss (gain)	1,280	(7,059)
Benefits paid	(1,776)	(1,346)
Accrued benefit obligation, end of year	\$ 23,107	\$ 21,128

Reconciliation of accrued benefit obligation to accrued benefit liability:

	2014	2013
Actuarial benefit obligation, end of year	\$ 23,107	\$ 21,128
Unamortized actuarial gain	1,413	2,753
Accrued benefit liability, end of year	\$ 24,520	\$ 23,881

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

	2014	2013
Discount rate	3.20%	4.00%
Expected future inflation rate	2.50%	2.50%
Expected wage and salary range increases	0.50%	0.50%
Employee average remaining service life (years)	11.0	11.0

For the year ended December 31, 2014
 [tabular amounts in thousands of dollars]

12. TANGIBLE CAPITAL ASSETS

Cost	Balance at December 31, 2013 <i>(recast – note 2)</i>	Additions	Disposals / WIP Allocations	Balance at December 31, 2014
Land and land improvements	\$ 1,704,099	\$ 60,066	\$ 15,523	\$ 1,748,642
Buildings	352,754	148,724	58	501,420
Infrastructure	4,009,296	213,570	22,613	4,200,253
Machinery and equipment	181,592	40,929	4,688	217,833
Land under road	2,547,941	80,463	7	2,628,397
Work-in-Progress	529,080	480,903	609,026	400,957
Total	\$ 9,324,762	\$ 1,024,655	\$ 651,915	\$ 9,697,502

Accumulated Amortization	Balance at December 31, 2013 <i>(recast – note 2)</i>	Amortization	Accumulated Amortization on Disposals	Balance at December 31, 2014
Land and land improvements	\$ 67,839	\$ 4,108	\$ 423	\$ 71,524
Buildings	168,829	15,109	58	183,880
Infrastructure	1,290,419	71,735	16,800	1,345,354
Machinery and equipment	93,955	19,305	4,676	108,584
Total	\$ 1,621,042	\$ 110,257	\$ 21,957	\$ 1,709,342

City of Surrey

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

*For the year ended December 31, 2014
[tabular amounts in thousands of dollars]*

12. TANGIBLE CAPITAL ASSETS (CONTINUED)

Net Book Value by category	December 31, 2013	December 31, 2014
	<i>(recast – note 2)</i>	
Land and land improvements	\$ 1,636,260	\$ 1,677,118
Buildings	183,925	317,540
Infrastructure	2,718,877	2,854,899
Machinery and equipment	87,637	109,249
Land under road	2,547,941	2,628,397
Work-in-Progress	529,080	400,957
Total	\$ 7,703,720	\$ 7,988,160

Net Book Value by fund	December 31, 2013	December 31, 2014
	<i>(recast – note 2)</i>	
General capital	\$ 2,069,836	\$ 2,148,352
Transportation capital	3,346,551	3,525,417
Water capital	583,796	592,103
Sewer capital	535,864	541,931
Drainage capital	1,054,335	1,059,186
Library capital	5,835	5,673
Surrey City Development Corp.	107,503	115,498
Total	\$ 7,703,720	\$ 7,988,160

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 \$401.0 million (2013 - \$529.1 million) has not been amortized. Amortization of these assets will commence when each specific asset is put into service.

*For the year ended December 31, 2014
(tabular amounts in thousands of dollars)*

12. TANGIBLE CAPITAL ASSETS (CONTINUED)

b) **Contributed Tangible Capital Assets**

Contributed tangible capital assets have been recognized at fair value at the date of contribution. The value of contributed assets received during the year is \$146.8 million (2013 - \$90.9 million) comprised of roads infrastructure in the amount of \$92.4 million (2013 - \$69.3 million), water and wastewater infrastructure in the amount of \$45.7 million (2013 - \$13.4 million) and land in the amount of \$8.7 million (2013 - \$8.2 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, 2014 and 2013.

City of Surrey
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

*For the year ended December 31, 2014
[tabular amounts in thousands of dollars]*

13. ACCUMULATED SURPLUS

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

	2014	2013
Accumulated Surplus per Statement of Financial Position	\$ 7,983,641	(recast – note 2) \$ 7,794,820
Less Restricted Funds:		
Tangible capital assets	7,988,160	7,703,720
Internal borrowing	(25,536)	-
Debt funded assets	(171,734)	(158,199)
	7,790,890	7,545,521
Reserves set aside by Council		
Equipment and Building Replacement	35,888	34,836
Capital Legacy	2,854	23,998
Neighborhood Concept Plans	23,836	23,545
Local Improvement Financing	15,173	14,654
Municipal Land	-	(1,378)
Environmental Stewardship	6,448	6,558
Park Land Acquisition	8,876	5,186
Water Claims	1,315	1,299
Parking Space	1,260	1,244
Affordable Housing	8	33
	95,658	109,975
Restricted Reserves		
Infrastructure Replacement	6,103	49,376
Self-Insurance	15,982	16,138
Revenue Stabilization	13,250	12,661
Operating Emergencies	8,758	7,042
Environmental Emergencies	5,346	2,852
Prepaid Expenses	3,962	3,299
Inventories of Supplies	1,011	1,010
Committed Funds	133,226	128,562
	187,638	220,940
Other Entities		
Surrey City Development Corporation	(105,265)	(96,505)
Surrey Homelessness and Housing Society	8,212	8,380
	(97,053)	(88,125)
Total Restricted Funds	7,977,133	7,788,311
Unappropriated Surplus	\$ 6,508	\$ 6,509

*For the year ended December 31, 2014
[tabular amounts in thousands of dollars]*

14. 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 13). 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, 2014). 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, 2017, 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 13). Based on estimates, this appropriation reasonably provides for all outstanding claims.
- f) The City is, from time to time, engaged in or party to certain legal actions, assessment appeals and other existing conditions involving uncertainty which may result in material losses. The outcome and amounts that may be payable, if any, under some of these claims, cannot be determined and accordingly only those claims in which a payment is considered likely and the amounts can be reasonably estimated have been recorded in the financial statements as a liability.

For the year ended December 31, 2014
[tabular amounts in thousands of dollars]

14. COMMITMENTS AND CONTINGENCIES (CONTINUED)

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.

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

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 that provides for the Royal Canadian Mounted Police ("RCMP") to deliver policing services for the City through to March 31, 2032.

City of Surrey

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2014
 (tabular amounts in thousands of dollars)

15. 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 182,000 active members, approximately 75,000 retired members. Active members include approximately 36,000 contributors from local government.

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 \$16.0 million (2013 - \$14.5 million) for employer contributions while employees contributed \$13.2 million (2013 - \$12.0 million) to the Plan in Fiscal 2014.

16. TAXATION REVENUE

	2014	2013
Tax collected:		
Property taxes	\$ 262,365	\$ 248,683
Collections for other authorities	276,085	268,608
Drainage Parcel taxes	31,918	29,116
Grants-in-lieu of taxes	16,266	15,219
Other	475	274
	587,109	561,900
Less transfers to other authorities:		
Province of BC - School Taxes	211,600	203,664
Greater Vancouver Regional District	6,151	6,180
BC Assessment Authority	6,792	6,593
Greater Vancouver Transportation Authority	42,765	41,413
Other	8,777	10,758
	276,085	268,608
Taxation revenue	\$ 311,024	\$ 293,292

*For the year ended December 31, 2014
[tabular amounts in thousands of dollars]*

17. 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.

18. TRUST FUNDS

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

			2014	2013
Assets				
Cash and short term investments			\$ 3,171	\$ 3,067
<hr/>				
Equity	Employee Benefits Fund	Cemetery Perpetual Care Fund	2014	2013
Balance, beginning of year	\$ 650	\$ 2,417	\$ 3,067	\$ 2,957
Employment insurance rebate	82	-	82	85
Contributions	-	122	122	116
Interest revenue	8	-	8	10
Benefits purchased	(29)	-	(29)	(35)
Refunded to employees	(79)	-	(79)	(66)
Balance, end of year	\$ 632	\$ 2,539	\$ 3,171	\$ 3,067

19 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 City appoints the majority of members in the Society, who then appoint the Society's Board, 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.

City of Surrey
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

*For the year ended December 31, 2014
 [tabular amounts in thousands of dollars]*

20 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. As a controlled other government organization, the Corporation's financial information is fully consolidated within the City's financial statements.

As at December 31, 2014, 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 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, 2014 are as follows:

Assets	\$	2,665
Liabilities		(3,503)
Tangible capital assets		5,447
Prepays		-
Accumulated surplus	\$	4,609

b) Croydon Drive Limited Partnership

Croydon Drive Limited Partnership ("Croydon") is a partnership 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, 2014 are as follows:

Assets	\$	322
Liabilities		(6,408)
Tangible capital assets		6,785
Prepays		5
Accumulated surplus	\$	704

For the year ended December 31, 2014
[tabular amounts in thousands of dollars]

20. SURREY CITY DEVELOPMENT CORPORATION (CONTINUED)

c) Surrey Centre Limited Partnerships

Surrey Centre Limited Partnerships ("SCLPs") are various partnerships for the development of mixed-use real estate developments in the City. The SCLPs financial results are proportionately consolidated with those of the Corporation based upon the Corporation's partnership interest of 29.4%. The liability of SCDC is limited to the cash and land which it will contribute to the SCLP through SCIC. The proportionate amounts included in the financial statements at December 31, 2014 are as follows:

Assets	\$	3,477
Liabilities:		
Payable to partners		(3,140)
Deferred gain		(3,542)
Accounts payable		(1,699)
		(8,381)
Tangible capital assets		8,265
Accumulated surplus	\$	3,361

d) Beedie Limited Partnership

Beedie Limited Partnership ("Beedie LP") is a partnership in the business of real estate investment and development of a build-to-suit industrial building in the City. SCDC is an equal partner and will provide contributions of cash and land to fund development. Beedie LP financial results are proportionately consolidated with SCDC based upon the 50% share of total contributions. The liability of the Corporation is limited to the cash and land which it will contribute to Beedie LP. The proportionate amounts included in the financial statements at December 31, 2014 are as follows:

Assets	\$	8
Liabilities		(177)
Tangible capital assets		10
Prepays		159
Accumulated surplus	\$	-

*For the year ended December 31, 2014
(tabular amounts in thousands of dollars)*

21. SEGMENTED INFORMATION

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

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

Police Services

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

Parks, Recreation and Culture Services – 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.

*For the year ended December 31, 2014
[tabular amounts in thousands of dollars]*

21. SEGMENTED INFORMATION (CONTINUED)

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.

Drainage Services – Drainage Department

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

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.

Parking

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

Surrey City Energy

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

Surrey Public Library Services

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

NOTE	Police Services	Parks, Recreation and Culture	General Government	Water	Fire Services	Sewer	Engineering	Drainage	Solid Waste Management	Roads & Traffic Safety	Planning and Development	Parking	Surrey City Energy	Library Services	CONSOLIDATED		
															2014	2013 (recast - note 2)	
21 SEGMENTED INFORMATION																	
REVENUES																	
Taxation, grants-in-lieu, assessments	\$ -	\$ -	\$ 538,745	\$ 190	\$ -	\$ 2,954	\$ -	\$ 28,996	\$ -	\$ 16,224	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 587,109	\$ 561,900
Collections for other authorities	-	-	(276,085)	-	-	-	-	-	-	-	-	-	-	-	(276,085)	(268,608)	
Taxation revenue	-	-	262,660	190	-	2,954	-	28,996	-	16,224	-	-	-	-	311,024	293,292	
Sales of goods and services	1,111	21,925	18,338	64,697	1,687	43,515	4,516	-	33,308	759	2,127	540	-	191	192,714	179,802	
Development cost charges	-	-	56,611	-	-	-	-	-	-	-	-	-	-	-	56,611	68,383	
Developer contributions	-	130	16,750	8,576	-	10,805	63	26,798	-	107,310	-	-	104	-	170,536	123,067	
Investment income	-	30	16,369	1,083	-	789	-	183	-	-	-	-	-	-	18,454	20,189	
Transfers from other governments	4,418	366	3,055	-	-	-	-	103	-	36,972	282	-	-	933	46,129	52,502	
Other	85	1,791	26,652	900	5	447	2,173	67	120	439	15,544	-	-	541	48,764	53,394	
	5,614	24,242	400,435	75,446	1,692	58,510	6,752	56,147	33,428	161,704	17,953	540	104	1,665	844,232	790,629	
EXPENSES																	
Salaries and benefits	19,655	43,524	30,255	-	55,311	-	32,041	-	-	5,212	18,030	146	332	12,411	216,917	208,324	
Consulting and professional services	614	3,965	4,098	813	238	775	538	2,394	2,211	3,939	1,265	5	40	88	20,983	15,259	
RCMP contracted services	97,766	-	-	-	-	-	-	-	-	-	-	-	-	-	97,766	93,583	
Telephone and communications	333	299	1,086	12	169	24	124	36	9	29	62	-	-	34	2,217	2,944	
Regional district utility charges	-	-	-	41,435	-	30,520	-	-	-	-	-	-	-	-	71,955	70,845	
Utilities	403	2,925	39	476	330	2,031	409	7	-	3,890	663	-	-	378	11,551	10,044	
Garbage collection and disposal	9	186	10	-	26	-	12	3	18,932	1	16	-	-	10	19,205	18,336	
Maintenance and small equipment	25	7,758	4,585	350	918	9	563	130	34	817	2,362	21	-	196	17,768	13,694	
Insurance and claims	-	3	2,691	-	11	-	-	-	-	-	-	-	-	-	2,705	2,063	
Leases and rentals	826	668	360	67	-	116	261	463	146	625	7	-	-	35	3,574	3,496	
Supplies and materials	332	6,683	2,867	944	1,848	6,993	5,087	9,128	1,323	3,084	1,129	16	6	522	39,962	23,011	
Advertising and media	22	416	592	7	14	3	20	16	7	31	12	4	-	955	2,099	1,853	
Grants and sponsorships	2	105	2,154	-	-	-	-	-	-	-	80	-	-	-	2,341	1,937	
Contract payments	-	2,209	672	3,779	49	2,970	1,390	1,821	196	10,061	232	182	80	-	23,641	20,355	
Other	678	3,646	6,160	1,126	598	1,130	4,462	3,128	6	793	1,244	-	-	620	23,591	7,997	
Cost recoveries, net	(900)	(1,923)	(9,979)	9,848	(247)	5,699	(34,678)	6,778	2,385	4,223	(723)	220	(148)	(1,512)	(20,957)	(21,234)	
Interest on debt	-	-	8,092	-	-	-	-	-	-	-	-	-	-	-	8,092	5,505	
Interest, fiscal services and other	-	325	1,236	21	-	4	-	-	152	-	-	-	-	6	1,744	2,350	
Amortization expense	1,173	13,794	16,292	8,612	1,849	11,523	1,832	18,696	1,497	32,085	4	863	-	2,037	110,257	94,198	
	120,938	84,583	71,210	67,490	61,114	61,797	12,061	42,600	26,898	64,790	24,383	1,457	310	15,780	655,411	574,560	
Excess (deficiency) of revenues over expenses	(115,324)	(60,341)	329,225	7,956	(59,422)	(3,287)	(5,309)	13,547	6,530	96,914	(6,430)	(917)	(206)	(14,115)	188,821	216,069	
Transfer from (to) operating funds	-	(3)	(9,157)	(212)	-	(2,549)	982	(11,681)	(8,970)	28,385	(131)	(9,956)	-	13,292	-	-	
Transfer from (to) reserve funds	(1,700)	180	(30,264)	1,654	(377)	2,509	(1,171)	2,621	(495)	26,518	(142)	-	-	667	-	-	
Transfer from (to) capital funds	-	761	(16,951)	(6,674)	-	(3,816)	86	4,513	(446)	(15,441)	631	39,123	(1,757)	(29)	-	-	
Annual surplus (deficit)	\$ (117,024)	\$ (59,403)	\$ 272,853	\$ 2,724	\$ (59,799)	\$ (7,143)	\$ (5,412)	\$ 9,000	\$ (3,381)	\$ 136,376	\$ (6,072)	\$ 28,250	\$ (1,963)	\$ (185)	\$ 188,821	\$ 216,069	

City of Surrey

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2014
 [tabular amounts in thousands of dollars]

22. TRANSFERS FROM OTHER GOVERNMENTS

The Government transfers reported on the Statement of Operations are:

	2014	2013
Revenue		
BC Provincial government grants:		
Roads	\$ 6,302	\$ 10,567
Traffic Fine Revenue Sharing	4,080	4,065
Casino Revenue Sharing	3,055	3,599
Library Operating	900	900
Welcoming Communities Program	282	384
Sewer Replacement	103	238
Child Care and Seniors	112	182
Victim Services	167	167
Arts	97	104
Dept. Municipal Affairs – City Centre Library	-	68
BC One Card	33	66
ICBC – Crime Reduction	-	25
Resource Sharing	-	19
Subtotal BC Provincial government grants	15,131	20,384
Federal government grants:		
Roads	17,773	20,660
Building & Facility Improvements	-	858
Parks Development	83	137
Keep of Prisoners	171	186
Summer Students	7	13
Child Care	68	68
Subtotal federal government grants	18,102	21,922
TransLink:		
Arterial Widening & Intersection Improvements	3,049	3,533
Arterial Paving	4,300	1,396
Arterial Bridges	3,518	4,617
Traffic Signals, Signs & Markings	414	66
Bicycle Street Network & Other Transit Projects	1,615	584
Subtotal TransLink grants	12,896	10,196
Total transfers from other government revenues	\$ 46,129	\$ 52,502

*For the year ended December 31, 2014
 [tabular amounts in thousands of dollars]*

23. BUDGET DATA

The budget data presented in these consolidated financial statements was included in the City of Surrey 2014 – 2018 Consolidated Financial Plan and was adopted through By-law #18109 on January 13, 2014. The following table reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget Amount
Revenues:	
Approved consolidated budget	\$ 891,663
Less:	
Borrowing proceeds	(8,000)
Total Revenues	883,663
Expenses:	
Approved consolidated budget	1,108,507
Transfers between funds	(216,844)
	891,663
Less:	
Capital expenditures	(457,864)
Add:	
Transfers between funds	216,844
Total Expenses	650,643
Annual surplus per statement of operations	\$ 233,020



As at December 31, 2014, with comparative figures for 2013
[in thousands of dollars]

	OPERATING FUNDS									CAPITAL FUNDS		OTHER ENTITIES			CONSOLIDATED		
	General	Surrey City Energy	Parking	Roads & Traffic Safety	Solid Waste	Water	Sewer	Drainage	Library Services	General and Utilities	Library Services	SCDC	SHHS	Reserve Funds	Adjustments	2014	2013
<i>(recast - note 2)</i>																	
FINANCIAL ASSETS																	
Cash and cash equivalents	\$ 44,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,478	\$ 8,411	\$ -	\$ -	\$ 55,135	\$ 70,402
Accounts receivable <i>(note 3)</i>	175,702	-	-	-	-	-	-	-	-	257	-	4,730	-	54,793	(90,809)	144,673	139,246
Properties held-for-sale <i>(note 4)</i>	-	-	-	-	-	-	-	-	-	-	-	31,867	-	-	(752)	31,115	15,237
Investments <i>(note 5)</i>	590,918	-	-	-	-	-	-	-	-	-	-	304	-	-	(8,765)	582,457	674,126
Due from other funds	-	-	-	28,119	-	81,115	49,555	18,779	1,689	29,444	-	-	-	245,272	(453,973)	-	-
	810,866	-	-	28,119	-	81,115	49,555	18,779	1,689	29,701	-	39,379	8,411	300,065	(554,299)	813,380	899,011
LIABILITIES																	
Accounts payable & accrued liabilities <i>(note 6)</i>	149,903	-	-	-	-	39	3	-	1,732	-	-	99,029	199	-	(96,571)	154,334	160,594
Deposits and prepayments <i>(note 7)</i>	168,299	-	-	-	-	952	870	-	-	-	-	446	-	348	(391)	170,524	153,878
Due to other funds	428,864	3,585	10,206	-	14,517	-	-	-	-	-	-	-	-	-	(457,172)	-	-
Deferred revenue <i>(note 8)</i>	21,896	-	-	-	-	-	-	-	84	-	-	4,764	-	-	(301)	26,443	26,762
Deferred development cost charges <i>(note 9)</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	204,059	25,536	229,595	225,407
Debt <i>(note 10)</i>	-	-	-	-	-	-	-	-	-	201,435	-	40,541	-	-	-	241,976	245,579
	768,962	3,585	10,206	-	14,517	991	873	-	1,816	201,435	-	144,780	199	204,407	(528,899)	822,872	812,220
Net Financial Assets (Debt)	41,904	(3,585)	(10,206)	28,119	(14,517)	80,124	48,682	18,779	(127)	(171,734)	-	(105,401)	8,212	95,658	(25,400)	(9,492)	86,791
NON-FINANCIAL ASSETS																	
Tangible capital assets <i>(note 12)</i>	-	-	-	-	-	-	-	-	-	7,886,928	5,673	117,813	-	-	(22,254)	7,988,160	7,703,720
Inventories of supplies	513	-	-	-	-	457	41	-	-	-	-	-	-	-	-	1,011	1,010
Prepaid expenses	3,060	-	-	-	-	-	396	-	34	-	-	434	-	-	38	3,962	3,299
	3,573	-	-	-	-	457	437	-	34	7,886,928	5,673	118,247	-	-	(22,216)	7,993,133	7,708,029
Accumulated Surplus (Deficit)	\$ 45,477	\$ (3,585)	\$ (10,206)	\$ 28,119	\$ (14,517)	\$ 80,581	\$ 49,119	\$ 18,779	\$ (93)	\$ 7,715,194	\$ 5,673	\$ 12,846	\$ 8,212	\$ 95,658	\$ (47,616)	\$ 7,983,641	\$ 7,794,820

For the year ended December 31, 2014, with comparative figures for 2013
[in thousands of dollars]

	OPERATING FUNDS									CAPITAL FUNDS		OTHER ENTITIES			CONSOLIDATED		
	General	Surrey City Energy	Parking	Roads & Traffic Safety	Solid Waste	Water	Sewer	Drainage	Library Services	General and Utilities	Library Services	SCDC	SHHS	Reserve Funds	Adjustments	2014	2013
REVENUES																	
Taxation revenue (note 16)	\$ 263,512	\$ -	\$ -	\$ 16,224	\$ -	\$ 190	\$ 2,954	\$ 28,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (852)	\$ 311,024	\$ 293,292
Sales of goods and services	49,476	-	540	758	33,308	64,712	43,515	-	192	-	-	9	-	53	151	192,714	179,802
Development cost charges (note 9)	-	-	-	-	-	-	-	-	-	-	-	-	-	82,147	(25,536)	56,611	68,383
Developer contributions	130	104	-	24	-	10	-	49	-	163,043	-	-	-	7,176	-	170,536	123,067
Investment income	20,354	-	-	-	-	1,082	788	184	-	339	-	29	257	1,302	(5,881)	18,454	20,189
Transfers from other governments (note 22)	8,121	-	-	1,038	-	-	-	-	933	36,037	-	-	-	-	-	46,129	52,502
Other	33,753	-	-	439	120	900	447	67	541	-	-	12,446	141	1	(91)	48,764	53,394
	375,346	104	540	18,483	33,428	66,894	47,704	29,296	1,666	199,419	-	12,484	398	90,679	(32,209)	844,232	790,629
EXPENSES																	
Police services	119,765	-	-	-	-	-	-	-	-	1,173	-	-	-	-	-	120,938	116,146
Parks, recreation and culture	69,138	-	-	-	-	-	-	-	-	15,445	-	-	-	-	-	84,583	79,552
General government	50,676	-	-	-	-	-	-	-	-	8,235	-	13,108	566	(7,329)	5,954	71,210	59,271
Water	-	-	-	-	-	57,681	-	-	-	9,809	-	-	-	-	-	67,490	63,216
Fire services	59,265	-	-	-	-	-	-	-	-	1,849	-	-	-	-	-	61,114	53,969
Sewer	-	-	-	-	-	-	49,240	-	-	12,557	-	-	-	-	-	61,797	49,638
Engineering	6,198	-	-	-	-	16	-	-	-	5,847	-	-	-	-	-	12,061	8,970
Drainage	-	-	-	-	-	-	-	20,867	-	21,733	-	-	-	-	-	42,600	28,812
Solid waste	-	-	-	-	25,401	-	-	-	-	1,497	-	-	-	-	-	26,898	26,727
Roads & traffic safety	-	-	-	31,909	-	-	-	-	-	32,881	-	-	-	-	-	64,790	50,576
Planning and development	24,379	-	-	-	-	-	-	-	-	4	-	-	-	-	-	24,383	22,651
Parking	-	-	594	-	-	-	-	-	-	863	-	-	-	-	-	1,457	22
Surrey City Energy	-	310	-	-	-	-	-	-	-	-	-	-	-	-	-	310	420
Library services	-	-	-	-	-	-	-	-	13,744	-	2,036	-	-	-	-	15,780	14,590
	329,421	310	594	31,909	25,401	57,697	49,240	20,867	13,744	111,893	2,036	13,108	566	(7,329)	5,954	655,411	574,560
Excess (Deficiency) of Revenues over Exp.	45,925	(206)	(54)	(13,426)	8,027	9,197	(1,536)	8,429	(12,078)	87,526	(2,036)	(624)	(168)	98,008	(38,163)	188,821	216,069
Transfer from (to) operating funds	10,715	-	(9,957)	18,686	(9,416)	(7,097)	(6,931)	(8,055)	12,056	63,900	1,236	-	-	11,688	-	76,825	57,293
Transfer from (to) reserve funds	(10,383)	-	(103)	306	(495)	(800)	(361)	148	-	123,346	667	-	-	-	-	112,325	104,912
Transfer from (to) capital funds	(46,348)	(1,757)	-	(9,693)	(446)	(6,885)	(4,381)	3,627	-	775	(29)	-	-	(124,013)	-	(189,150)	(162,205)
ANNUAL SURPLUS (DEFICIT)	(91)	(1,963)	(10,114)	(4,127)	(2,330)	(5,585)	(13,209)	4,149	(22)	275,547	(162)	(624)	(168)	(14,317)	(38,163)	188,821	216,069
Accumulated Surplus (Deficit), beginning of year	45,568	(1,622)	(92)	32,246	(12,187)	86,166	62,328	14,630	(71)	7,439,647	5,835	13,470	8,380	109,975	(9,453)	7,794,820	7,578,751
Accumulated Surplus (Deficit), end of year	\$ 45,477	\$ (3,585)	\$ (10,206)	\$ 28,119	\$ (14,517)	\$ 80,581	\$ 49,119	\$ 18,779	\$ (93)	\$ 7,715,194	\$ 5,673	\$ 12,846	\$ 8,212	\$ 95,658	\$ (47,616)	\$ 7,983,641	\$ 7,794,820

City of Surrey
Schedule 3 GENERAL OPERATING FUND

For the year ended December 31, 2014, with comparative figures for 2013
 [in thousands of dollars]

	2014 Budget	2014	2013
		<i>(Schedule 2)</i>	
REVENUES			
Taxation revenue	\$ 263,015	\$ 263,512	\$ 250,768
Sales of goods and services	58,742	49,476	46,098
Developer contributions	-	130	130
Investment income	15,453	20,354	20,663
Transfers from other governments	11,312	8,121	8,930
Other	33,553	33,753	32,284
	382,075	375,346	358,873
EXPENSES			
Police services	122,845	119,765	115,032
Parks, recreation and culture	70,124	69,138	66,632
General government	54,544	50,676	48,682
Fire services	53,562	59,265	52,028
Engineering	5,349	6,198	5,815
Planning and development	25,473	24,379	22,647
	331,897	329,421	310,836
Excess of Revenues over Expenses	50,178	45,925	48,037
Transfers to other funds and reserves	(50,178)	(46,016)	(50,492)
ANNUAL SURPLUS (DEFICIT)	-	(91)	(2,455)
Accumulated Surplus, beginning of year		45,568	48,023
Accumulated Surplus, end of year	\$ -	\$ 45,477	\$ 45,568

The 2014 Tax Levy Budget was used to determine 2014 taxation rates.

City of Surrey
SOLID WASTE OPERATING FUND *Schedule 4*

*For the year ended December 31, 2014, with comparative figures for 2013
 [in thousands of dollars]*

	2014 Budget	2014	2013
		<i>(Schedule 2)</i>	
REVENUES			
Sales of goods and services	\$ 33,221	\$ 33,308	\$ 31,844
Other	100	120	200
	33,321	33,428	32,044
EXPENSES			
Solid waste	27,992	25,401	26,727
	27,992	25,401	26,727
Excess of Revenues over Expenses	5,329	8,027	5,317
Transfers to other funds and reserves	(5,329)	(10,357)	(3,947)
ANNUAL SURPLUS (DEFICIT)	-	(2,330)	1,370
Accumulated Surplus (Deficit), beginning of year		(12,187)	(13,557)
Accumulated Surplus (Deficit), end of year	\$ -	\$ (14,517)	\$ (12,187)

The 2014 Tax Levy Budget was used to determine 2014 taxation rates.

City of Surrey
Schedule 5 ROADS & TRAFFIC SAFETY OPERATING FUND

For the year ended December 31, 2014, with comparative figures for 2013
 [in thousands of dollars]

	2014 Budget	2014	2013
		<i>(Schedule 2)</i>	
REVENUES			
Taxation revenue	\$ 14,569	\$ 16,224	\$ 13,169
Sales of goods and services	1,165	758	358
Developer contributions	-	24	37
Transfers from other governments	-	1,038	283
Other	-	439	382
	15,734	18,483	14,229
EXPENSES			
Roads & traffic safety	31,480	31,909	24,200
	31,480	31,909	24,200
Excess (Deficiency) of Revenues over Exp.	(15,746)	(13,426)	(9,971)
Transfers from other funds and reserves	15,746	9,299	15,253
ANNUAL SURPLUS	-	(4,127)	5,282
Accumulated Surplus, beginning of year		32,246	26,964
Accumulated Surplus, end of year	\$ -	\$ 28,119	\$ 32,246

The 2014 Tax Levy Budget was used to determine 2014 taxation rates.

*For the year ended December 31, 2014, with comparative figures for 2013
 [in thousands of dollars]*

	2014 Utility Rates Budget	2014	2013
		<i>(Schedule 2)</i>	
REVENUES			
Taxation revenue	\$ 125	\$ 190	\$ 117
Sales of goods and services	64,951	64,712	61,204
Developer contributions	-	10	-
Investment income	1,157	1,082	1,357
Other	642	900	823
	66,875	66,894	63,501
EXPENSES			
Water	60,776	57,681	54,832
Engineering		16	-
	60,776	57,697	54,832
Excess of Revenues over Expenses	6,099	9,197	8,669
Transfers to other funds and reserves	(6,099)	(14,782)	(12,606)
ANNUAL SURPLUS (DEFICIT)	-	(5,585)	(3,937)
Accumulated Surplus, beginning of year		86,166	90,103
Accumulated Surplus, end of year	\$ -	\$ 80,581	\$ 86,166

The 2014 Tax Levy Budget was used to determine 2014 taxation rates.

City of Surrey
Schedule 7 SEWER OPERATING FUND

For the year ended December 31, 2014, with comparative figures for 2013
 (in thousands of dollars)

	2014 Utility Rates Budget	2014	2013
		<i>(Schedule 2)</i>	
REVENUES			
Taxation revenue	\$ 2,919	\$ 2,954	\$ 7,781
Sales of goods and services	43,517	43,515	40,209
Investment income	891	788	902
Other	218	447	416
	47,545	47,704	49,308
EXPENSES			
Sewer	42,771	49,240	38,977
	42,771	49,240	38,977
Excess of Revenues over Expenses	4,774	(1,536)	10,331
Transfers from (to) other funds and reserves	(4,774)	(11,673)	(7,421)
ANNUAL SURPLUS			
Accumulated Surplus, beginning of year	-	62,328	59,418
Accumulated Surplus, end of year	\$ -	\$ 49,119	\$ 62,328

The 2014 Tax Levy Budget was used to determine 2014 taxation rates.

*For the year ended December 31, 2014, with comparative figures for 2013
[in thousands of dollars]*

	2014 Utility Rates Budget	2014	2013
		<i>(Schedule 2)</i>	
REVENUES			
Taxation revenue	\$ 29,419	\$ 28,996	\$ 21,456
Developer contributions	-	49	10
Investment income	-	184	201
Other	117	67	71
	29,536	29,296	21,738
EXPENSES			
Drainage	14,631	20,867	10,478
	14,631	20,867	10,478
Excess of Revenues over Expenses	14,905	8,429	11,260
Transfers to other funds and reserves	(14,905)	(4,280)	(10,043)
ANNUAL SURPLUS	-	4,149	1,217
Accumulated Surplus, beginning of year		14,630	13,413
Accumulated Surplus, end of year	\$ -	\$ 18,779	\$ 14,630

The 2014 Tax Levy Budget was used to determine 2014 taxation rates.

City of Surrey
Schedule 9 PARKING OPERATING FUND

As at December 31, 2014, with comparative figures for 2013
 [in thousands of dollars]

	2014 Budget	2014	2013
		<i>(Schedule 2)</i>	
REVENUES			
Sales of goods and services	\$ 811	\$ 540	\$ -
	811	540	-
EXPENSES			
Parking	421	594	-
	421	594	-
Excess (Deficiency) of Revenues over Exp.	390	(54)	-
Transfers from other funds and reserves	(390)	(10,060)	(92)
ANNUAL SURPLUS	-	(10,114)	(92)
Accumulated Surplus, beginning of year		(92)	-
Accumulated Surplus, end of year	\$ -	\$ (10,206)	\$ (92)

The 2014 Tax Levy Budget was used to determine 2014 taxation rates.

City of Surrey
SURREY CITY ENERGY OPERATING FUND *Schedule 10*

*For the year ended December 31, 2014, with comparative figures for 2013
 [in thousands of dollars]*

	2014 Budget	2014	2013
		<i>(Schedule 2)</i>	
REVENUES			
Developer contributions	\$ -	\$ 104	\$ 8
	-	104	8
EXPENSES			
Surrey City Energy	425	310	420
	425	310	420
Excess (Deficiency) of Revenues over Exp.	(425)	(206)	(412)
Transfers from other funds and reserves	425	(1,757)	(116)
ANNUAL SURPLUS	-	(1,963)	(528)
Accumulated Surplus, beginning of year		(1,622)	(1,094)
Accumulated Surplus, end of year	\$ -	\$ (3,585)	\$ (1,622)

The 2014 Tax Levy Budget was used to determine 2014 taxation rates.

As at December 31, 2014, with comparative figures for 2013
[in thousands of dollars]

	Equipment and Building Replacement	*** Municipal Land	Park Land Acquisition	*Capital Legacy	Neighborhood Concept Plans	Environmental Stewardship	**Local Improvement Financing	Water Claims	Affordable Housing	Parking Space	Reserves Subtotal	****Deferred Development Charges	Future Commitments
Balance, beginning of year	\$ 34,836	\$ (1,378)	\$ 5,186	\$ 23,998	\$ 23,545	\$ 6,558	\$ 14,654	\$ 1,299	\$ 33	\$ 1,244	\$ 109,975	\$ 225,407	\$ 150,228
DCC's levied for the year											-	58,543	
Investment income	436	21	66	301	293	82	70	16	-	16	1,301	2,256	
Asset disposals	1	-	-	-	-	-	-	-	-	-	1		
Other revenue	-	53	3,673	-	3,503	-	-	-	-	-	7,229	-	-
Other expenditures	86	7,267	-	-	-	-	-	-	(25)	-	7,328		
	523	7,341	3,739	301	3,796	82	70	16	(25)	16	15,859	60,799	-
Transfers from (to)													
Operating funds	(9,112)	(3,778)	-	(1,989)	63	192	(449)	-	-	-	(15,073)	-	
Capital funds	8,583	35,277	49	23,434	3,442	-	-	-	-	-	70,785	(56,611)	(39,885)
Internal borrowing		(25,536)	-								(25,536)	(25,536)	
	(529)	5,963	49	21,445	3,505	192	(449)	-	-	-	30,176	(82,147)	(39,885)
Balance, end of year	\$ 35,888	\$ -	\$ 8,876	\$ 2,854	\$ 23,836	\$ 6,448	\$ 15,173	\$ 1,315	\$ 8	\$ 1,260	\$ 95,658	\$ 204,059	\$ 110,343

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	\$ 53,356
Principal Repayable, Art Centre - South Surrey	(7,678)
Principal Repayable, Guildford Pool Loan	(42,277)
Principal Repayable, Parking Meters Loan	(534)
Principal Repayable, East Clayton Fitness Facility Loan	(13)
Funds on Hand for Financing Projects	\$ 2,854

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

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

Funds on Hand For Financing Projects	\$ 6,391
Receivable From Property Owners	8,782
Equity, December 31, 2012	\$ 15,173

***** 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	\$ 15,832
Internal Borrowing from Reserves	25,536
Principal Repayable, City Centre Land Loan	(16,204)
Principal Repayable, City Centre Social Lands Loan	(3,528)
Principal Repayable, City Centre Development Loan	(2,395)
Principal Repayable, University Drive	(921)
Principal Repayable, City Parkway	(1,091)
Principal Repayable, Social Housing Loan	(1,405)
Principal Repayable, Heritage Railway Loan	(24)
Principal Repayable, Newton Athletic Park Master Plan	(820)
Principal Repayable, Bridgeview Ind. Land Loan	(54)
Principal Repayable, Green Timbers	(14,926)
Funds on Hand for Financing Projects	\$ -

****** Deferred Development Charges:**

The City borrowed from this Fund to resolve revolving fund shortfall. Principal and interest to be repaid.

Deferred Development Cost Charges per note 9	\$ 229,595
Less: Internal borrowings	(25,536)
Funds on Hand for Financing Projects	\$ 204,059

City of Surrey
Schedule 10 RESERVES, CONTINGENCIES AND SURPLUS

For the year ended December 31, 2014, with comparative figures for 2013

	2014	2013	2012	2011	2010
		(recast - note 2)	(recast - note 2)	(recast - note 2)	(recast - note 2)
RESERVE FUNDS					
Equipment and building replacement	\$ 35,888	\$ 34,836	\$ 36,653	\$ 38,157	\$ 40,268
Capital legacy	2,854	23,998	12,757	28,417	30,424
Neighborhood Concept Plans	23,836	23,545	21,439	20,657	19,460
Local improvement financing	15,173	14,654	14,273	14,435	13,847
Municipal land	-	(1,378)	(8,205)	1,665	7,626
Environmental stewardship	6,448	6,558	6,580	6,359	6,908
Park land acquisition	8,876	5,186	2,984	9,040	5,027
Water claims	1,315	1,299	1,280	1,255	1,226
Parking space	1,260	1,244	1,226	1,202	1,174
Affordable housing	8	33	18	67	5
	\$ 95,658	\$ 109,975	\$ 89,005	\$ 121,254	\$ 125,965
UNAPPROPRIATED SURPLUS					
General operating fund	\$ 7,831	\$ 7,831	\$ 6,348	\$ 8,793	\$ 12,519
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
Library Services	(325)	(324)	(324)	(324)	(324)
	6,508	6,509	5,026	7,471	11,197
Other Entities:					
Surrey City Development Corp	(105,265)	(96,505)	(58,707)	(18,472)	(13,229)
Surrey Homelessness and Housing Society	8,212	8,380	8,692	8,720	8,847
	\$ (90,545)	\$ (81,616)	\$ (44,989)	\$ (2,281)	\$ 6,815
APPROPRIATED SURPLUS					
Infrastructure replacement	\$ 6,103	\$ 49,376	\$ 46,154	\$ 58,018	\$ 53,830
Self insurance	15,982	16,138	14,755	14,442	18,554
Revenue stabilization	13,250	12,661	12,661	9,723	9,124
Operating contingency and emergencies	8,758	7,042	7,042	7,042	7,042
Environmental emergencies	5,346	2,852	5,928	5,771	5,206
Prepaid expenses	3,962	3,299	2,941	1,725	1,495
Inventories of supplies	1,011	1,010	1,030	1,012	1,002
	\$ 54,412	\$ 92,378	\$ 90,511	\$ 97,733	\$ 96,253
COMMITTED FUNDS					
General operating	\$ 51,611	\$ 50,786	\$ 47,921	\$ 43,784	\$ 46,575
Library Services	198	219	250	608	532
Sewer operating and capital	24,232	27,378	29,251	20,862	20,898
Drainage operating and capital	18,779	14,630	13,413	11,129	13,512
Water operating and capital	38,406	35,549	37,345	33,731	33,268
	\$ 133,226	\$ 128,562	\$ 128,180	\$ 110,114	\$ 114,785
TANGIBLE CAPITAL ASSETS (note 12)					
Internal borrowings	(25,536)	-	-	-	-
Debt funded assets	(171,734)	(158,199)	(86,044)	(35,721)	-
Total Equity in Tangible Capital Assets	\$ 7,790,890	\$ 7,545,521	\$ 7,316,044	\$ 7,103,482	\$ 6,974,182
TOTAL ACCUMULATED SURPLUS	\$ 7,983,641	\$ 7,794,820	\$ 7,578,751	\$ 7,430,302	\$ 7,318,000

City of Surrey
CONSOLIDATED REVENUES *Schedule 11*

*For the year ended December 31, 2014, with comparative figures for 2013
(in thousands of dollars)*

	2014	2013	2012	2011	2010
		<i>(recast - note 2)</i>	<i>(recast - note 2)</i>	<i>(recast - note 2)</i>	<i>(recast - note 2)</i>
TAXATION REVENUE					
Property taxes	\$ 262,365	\$ 248,683	\$ 235,146	\$ 222,172	\$ 208,300
Drainage parcel taxes	31,918	29,116	25,390	24,352	23,359
Grants-in-lieu of taxes	16,266	15,219	13,240	12,768	12,583
Other	475	274	225	234	293
Collections for other authorities					
Province of BC - School taxes	211,600	203,664	192,665	182,591	177,047
Greater Vancouver Regional District	6,151	6,180	10,893	10,726	10,214
BC Assessment Authority	6,792	6,593	6,201	5,918	5,777
Greater Vancouver Transportation Authority	42,765	41,413	39,760	38,714	38,129
Other	8,777	10,758	3,625	3,200	3,049
	587,109	561,900	527,145	500,675	478,751
Collections for other authorities	(276,085)	(268,608)	(253,144)	(241,149)	(234,199)
	\$ 311,024	\$ 293,292	\$ 274,001	\$ 259,526	\$ 244,552
SALE OF GOODS AND SERVICES					
Application fees	\$ 1,993	\$ 2,165	\$ 2,422	\$ 2,127	\$ 2,014
Recreation and culture	20,048	19,092	18,850	17,815	16,690
Utility rates and fees	141,495	133,197	129,046	121,747	121,643
Other	29,178	25,348	21,034	17,780	12,475
	\$ 192,714	\$ 179,802	\$ 171,352	\$ 159,469	\$ 152,822
DEVELOPMENT COST CHARGES	\$ 56,611	\$ 68,383	\$ 36,405	\$ 57,045	\$ 56,899
DEVELOPER CONTRIBUTIONS	\$ 170,536	\$ 123,067	\$ 104,181	\$ 83,111	\$ 140,407
INVESTMENT INCOME	\$ 18,454	\$ 20,189	\$ 19,410	\$ 20,890	\$ 21,940
TRANSFERS FROM OTHER GOVERNMENTS					
Provincial government and other	\$ 28,027	\$ 30,580	\$ 42,585	\$ 29,910	\$ 32,015
Federal government	18,102	21,922	12,839	4,785	13,305
	\$ 46,129	\$ 52,502	\$ 55,424	\$ 34,695	\$ 45,320
OTHER					
Licenses and permits	\$ 21,620	\$ 21,280	\$ 22,415	\$ 19,978	\$ 20,204
Leases and rentals	11,129	9,844	6,447	4,942	5,105
Penalties and interest on taxes	5,096	4,819	4,352	4,184	3,873
Miscellaneous	3,937	3,378	3,286	3,898	3,669
Asset disposals	6,982	14,073	6,099	-	-
	\$ 48,764	\$ 53,394	\$ 42,599	\$ 33,002	\$ 32,851
TOTAL REVENUES	\$ 844,232	\$ 790,629	\$ 703,372	\$ 647,738	\$ 694,791

City of Surrey
Schedule 12 CONSOLIDATED EXPENSES

*For the year ended December 31, 2014, with comparative figures for 2013
 [in thousands of dollars]*

	2014	2013	2012	2011	2010
BY FUNCTION					
Police services	\$ 120,938	\$ 116,146	\$ 113,211	\$ 107,127	\$ 97,011
Parks, recreation and culture	84,583	79,552	72,781	72,198	81,134
General government	71,210	59,271	52,497	45,996	55,099
Water	67,490	63,216	61,810	60,192	45,005
Fire services	61,114	53,969	52,681	52,073	48,510
Sewer	61,797	49,638	49,574	50,625	46,335
Engineering	12,061	8,970	5,751	7,639	23,278
Drainage	42,600	28,812	28,798	30,690	28,314
Solid waste	26,898	26,727	27,590	25,582	21,821
Roads & traffic safety	64,790	50,576	51,636	47,802	20,037
Planning and development	24,383	22,651	22,363	20,638	18,144
Parking	1,457	22	-	-	-
Surrey City Energy	310	420	431	-	-
Library services	15,780	14,590	15,800	14,874	13,852
	\$ 655,411	\$ 574,560	\$ 554,923	\$ 535,436	\$ 498,540
BY OBJECT					
Salaries and benefits	\$ 216,917	\$ 208,324	\$ 192,699	\$ 186,185	\$ 172,888
Consulting and professional services	20,983	15,259	18,494	18,211	16,016
RCMP contracted services	97,766	93,583	92,173	86,193	77,869
Telephone and communications	2,217	2,944	2,454	2,676	3,052
Regional district utility charges	71,955	70,845	69,047	63,860	59,463
Utilities	11,551	10,044	9,499	9,118	8,720
Garbage collection and disposal	19,205	18,336	19,535	18,445	17,115
Maintenance and small equipment	17,768	13,694	12,934	14,893	14,016
Insurance and claims	2,705	2,063	1,516	1,992	5,349
Leases and rentals	3,574	3,496	3,328	2,528	3,503
Supplies and materials	39,962	23,011	24,343	23,419	21,801
Advertising and media	2,099	1,853	2,425	1,570	1,925
Grants and sponsorships	2,341	1,937	2,415	1,651	1,665
Contract payments	23,641	20,355	19,616	28,611	18,827
Other	23,591	7,997	4,887	(700)	19,030
Cost recoveries, net	(20,957)	(21,234)	(19,871)	(15,510)	(24,926)
Interest on debt (note 9)	8,092	5,505	4,696	3,113	-
Interest, fiscal services and other	1,744	2,350	1,409	1,584	1,130
	545,154	480,362	461,599	447,839	417,443
Amortization expense	110,257	94,198	93,324	87,597	81,097
	\$ 655,411	\$ 574,560	\$ 554,923	\$ 535,436	\$ 498,540





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Prepared by the City of Surrey Finance & Technology Department

City of Surrey
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Surrey, British Columbia V3T 1V8
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Visit our web site at www.surrey.ca

Information on the City of Surrey's outstanding debt is included in Note 10 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 14 (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 ENDED DECEMBER 31, 2014
ELECTED OFFICIALS

ELECTED OFFICIALS	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER	TOTAL EXPENSES
Mayor Hepner	3,710.00	883.00 ***	92.71
Mayor Watts	118,996.64	76,067.91 **	8,721.11
Councillor Gill	67,534.97	65.80	9,685.69
Councillor Hayne	67,372.67	65.80	15,050.38
Councillor Hepner	65,674.70	12.00	14,844.09
Councillor Hunt	6,452.48	12.60	947.25
Councillor LeFranc	1,877.16	-	136.87
Councillor Martin	62,085.09	65.80	10,553.35
Councillor Rasode	65,674.73	2,431.80 *	8,770.77
Councillor Starchuk	1,877.16	-	123.82
Councillor Steele	67,551.91	65.80	9,196.51
Councillor Villeneuve	67,551.91	65.80	10,306.25
Councillor Woods	1,877.16	65.80	113.53
TOTAL AMOUNT	598,236.58	79,802.11	88,542.33

*** Includes car allowance of \$883

** Includes car allowance of \$13,397 and separation allowance of \$62,605

* Includes separation allowance of \$2,366

CITY OF SURREY
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Acaster,Brad A.	109,551.03	15,679.31	187.72
Adams,Laurie S	90,505.82	12,033.00	24.36
Afridi,Amer A	112,353.92	14,102.69	1,982.01
Albisser,Benjamin C.	88,466.37	11,080.62	-
Aldcorn,Robert	89,973.10	9,081.41	3.96
Aldus,Chris	87,444.73	13,671.99	10.50
Alizadeh Eghyanous,Farhad	115,981.73	15,357.43	432.00
Amos,Daniel C.	90,286.06	9,621.18	-
Amundson,Erin J	84,765.44	7,670.68	-
Anakotta,Jo-Ann C.	68,910.24	16,775.38	273.00
Andersen,Randy B.	71,830.99	4,298.08	123.14
Andre,Victor M	71,373.36	5,402.91	287.56
Aney,Kevin G.	76,836.99	2,070.52	6,237.40
Anuik,Lorne A.	114,424.75	9,791.01	3,781.47
Arar,Aiman A.	111,426.36	2,730.57	425.25
Arason,Jeff R.	152,480.35	14,018.51	9,865.48
Arbo,Erik D.	89,860.07	9,153.40	40.50
Arlt,Tim J.	114,048.48	22,025.53	4,955.23
Arnett,John K	76,155.12	3,584.98	-
Asadian,Yalda	81,473.90	3,822.96	3,493.44
Athwal,Parwinder S.	71,831.01	11,822.06	-
Atkinson,S Melanie	71,438.10	11,305.17	3,388.86
Attwal,Sarbjit S.	74,347.37	4,254.19	1,276.20
Aven,Neal W.	96,661.62	19,070.20	4,312.50
Ayach,Liana L.	70,618.23	4,625.52	1,395.04
Babiyak,Gerard A.	76,695.94	5,155.82	9.58
Bahia,Sukhjot S.	78,338.00	2,530.47	878.47
Bains,Harvinder S.	74,342.85	3,148.10	2,511.42
Bains,Jaspreet S.	77,707.15	7,126.09	3,150.00
Baird,David C.	96,640.90	13,837.88	-
Baldwin,Ryan W.	89,490.26	12,488.10	-
Bandurka,Donald P.	101,703.25	3,290.61	1,511.32
BaObaid,Wajeih	77,867.27	15,486.17	145.92
Baragan,Roxana	75,545.82	2,620.23	815.56
Barber,Duncan	91,038.07	11,453.15	-
Barclay,Michael	77,108.71	3,732.28	1,062.58
Barnscher,Daniel A.	155,411.99	22,825.37	1,596.41
Baron,Carolyn A.	131,777.94	15,217.08	2,023.73
Bartholomew,Claude C.	94,423.38	12,872.66	-
Bartlett,Scott M.	92,095.19	12,996.70	-
Basnayake,Koshala	85,808.80	24,269.83	137.62

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EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Beattie, Joshua Raymond	72,483.46	8,265.56	10.50
Becker, Edward W.	88,397.86	11,707.26	10.50
Beenham, Kevin R.	111,652.35	14,117.43	37.35
Begin, Gabriel	87,540.36	11,514.20	419.35
Bell, R Mark	109,948.97	13,970.47	10.50
Bellefontaine, Bernice R	62,334.09	15,199.57	96.23
Bellefontaine, Philip J.	133,713.04	16,552.39	2,376.50
Bello, Hernan H.	95,232.97	3,060.67	851.30
Bentley, Darin R.	90,574.71	13,665.77	92.50
Berar, Baldev S.	75,332.53	10,259.56	-
Berduco, Kevin A	90,619.40	13,089.70	-
Berg, Douglas E.	104,509.44	16,966.99	-
Berg, Fred N.	108,865.41	15,017.79	342.18
Bergen, Brian D.	98,825.95	13,662.89	-
Berg-Iverson, Keith W.	95,098.89	18,890.03	701.41
Bernat, Siegfried	84,263.20	3,545.20	2,111.93
Bertoia, Daniel R	94,192.09	11,945.07	1,183.06
Bertoia, Farah	85,314.42	10,593.18	833.39
Bertoia, Mark A	89,002.07	11,522.04	162.59
Berube, Marc	109,301.18	15,382.40	167.93
Best, Jeffrey W.	109,950.47	14,592.72	12.59
Best, Rob M.	98,625.17	14,733.51	-
Betts, Mark E.	91,920.91	12,965.59	-
Bhullar-Gill, Sally S	117,504.57	11,883.66	2,065.36
Blackburn, Timothy A.	110,113.35	16,677.03	163.83
Blandy, Cameron J	76,814.88	3,876.50	1,468.41
Blom, James W.	109,812.54	13,274.79	197.86
Boan, Jaime A.	156,926.22	20,278.02	729.14
Bobsien, Alex W.	107,338.88	12,330.22	1,029.88
Bodnark, Richard D.	90,102.01	9,373.11	120.00
Boechler, Dave F.	110,300.62	12,850.75	-
Bogen, Jan E.	93,689.75	10,228.87	50.00
Boles, Theresa M	89,989.13	10,219.60	-
Boles, W Brian	90,114.45	9,928.54	-
Bolt, Heather L.	91,394.66	22,772.86	-
Bolton, Lyle P.	110,015.85	12,251.84	-
Bonn, Reginald S.	108,794.97	12,573.92	1,009.76
Bonn, Trevor A.	110,641.98	12,478.80	-
Booiman, Rudy S.	79,158.80	5,893.15	453.47
Boon, Jason	88,312.16	10,338.24	10.50
Boreson, Robert A.	90,649.34	10,740.99	21.00

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EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Boros,John D.	71,278.18	3,914.29	70.46
Bowie,Loretta L.	111,834.87	10,044.88	2,731.69
Boyal,Ravinder S.	67,597.44	10,393.94	-
Boychuk,Ronald W.	66,360.31	9,333.37	21.32
Boyes,Jason	106,769.76	3,818.19	46.05
Brand,I Johan	132,640.53	15,056.61	2,957.80
Brar,Equbal S	77,710.53	26,254.89	6,983.56
Brar,Joey J.	113,556.92	14,886.83	4,566.40
Brar,Kanwardeep S.	77,696.44	11,990.78	1,434.35
Brayfield,Ryan M.	71,373.43	8,190.28	293.21
Brenner,James A.	76,321.88	492.26	5,044.96
Briscoe,Simon	88,535.03	10,580.54	-
Brisson,Montgomery C.	100,646.97	6,961.57	2,001.24
Britton,Tammy R.	91,042.98	9,582.77	-
Brkich,Milan I.	75,809.78	2,399.60	6,081.05
Broersma,Keith	77,104.39	2,989.77	555.01
Bromley,Chris F.	109,738.39	16,673.93	-
Broughton,Bruce F.	75,234.58	577.49	5,781.73
Brown,Matthew K	83,423.53	9,396.69	140.57
Bruinink,Karen V	70,057.57	10,832.25	841.85
Bukowski,John T.	91,915.56	13,009.03	279.25
Bulka,Michael J.	99,187.57	16,531.15	-
Bull,Dennis R.	107,859.42	12,678.65	-
Bull,Richard W.	98,219.70	6,057.78	-
Bunsko,Mark W.	112,136.15	18,521.74	10.50
Burger,Jason A.	125,502.87	6,898.35	4,185.73
Burkholder,Ross V	83,625.92	13,177.86	-
Burns,David R	110,702.29	13,866.37	-
Burns,Peter R.	92,692.31	12,575.38	100.00
Butchart,Brandon	90,353.08	13,902.22	-
Butula,Christine M.	92,956.91	9,264.12	131.25
Cairney,Jason W.	90,450.65	12,548.12	-
Callard,Jeff	86,712.62	12,655.27	408.85
Callewaert,James R	73,325.06	5,308.86	119.70
Calvert,Kyle F	86,966.81	10,658.10	408.81
Campbell,Alan K.	73,212.16	1,948.40	21.40
Campbell,Gordon W.	70,047.30	5,593.37	547.67
Campbell,Hugh Macmillan	94,234.33	6,271.65	4,031.81
Canton,Stephen James	71,373.36	5,179.83	60.00
Capuccinello Iraci,Anthony	143,096.76	7,061.00	3,178.52
Carmichael,Brian K.	113,466.69	12,167.36	-

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EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Carnegie,Ralston L.	110,299.15	16,347.64	127.00
Carson,Elizabeth S	76,814.87	8,749.56	727.73
Castiglia,Danny V	93,812.40	12,859.97	107.76
Catlin,Michael D	91,102.13	34,046.82	6,999.03
Caughlan,Glen P.	78,338.00	3,564.03	6,432.57
Cavan,Laurie A.	221,926.32	24,919.74	519.02
Caviglia,Jonathon T.	60,576.83	61,557.05	140.14
Cerezo,Ernesto	86,306.08	16,054.23	-
Chaif,Derek	82,539.45	2,564.48	-
Chamberlayne,Curtis M	88,363.49	13,912.12	10.50
Chan,Helen Gee	86,298.51	4,538.17	1,167.11
Chan,Nadia P	78,338.00	3,305.68	2,078.87
Chapman,Ricky D	68,545.75	12,041.35	247.81
Chauhan,Satnam S	111,393.37	15,995.74	1,738.98
Che,Manh P	72,773.68	4,823.21	-
Cherry,Jami L	92,390.20	5,303.14	-
Chinery,Gary B.	65,817.22	42,583.38	-
Chong,Randy E.	88,614.98	11,810.59	-
Chow,Marion	74,597.92	10,994.96	100.81
Choy,Peter H.	61,637.71	14,194.78	179.18
Christian,Anna M	78,332.80	2,831.32	2,723.16
Chu,Clinton W.	99,664.59	3,570.71	960.75
Chun,Nora	81,005.33	2,600.42	683.65
Clayton,Steve J.	71,661.81	5,573.45	2,059.99
Cleave,Dean B.	109,862.18	10,896.56	28.00
Clifford,Kevin J	92,660.09	9,554.29	4,651.18
Codron,Matthew	78,330.12	8,619.35	408.85
Conway-Brown,Russell J.	110,186.58	17,551.47	10.50
Cook,Jordi D.	89,437.74	13,594.35	-
Cook,Karen A.	97,824.84	13,522.89	-
Cooper,Scott D.	93,784.73	11,838.91	28.00
Coplin,Kevin W.	88,237.86	11,076.17	-
Corda,Goran	77,696.45	3,143.12	262.50
Cormack,Justin M.	92,929.58	11,987.17	85.50
Corrigan,Preston	84,033.04	6,926.45	1,109.11
Corrin,Graham M.	88,870.63	10,675.35	10.50
Corrin,Keith D.	90,732.71	11,778.72	-
Corrin,Matthew J.	89,040.64	13,092.70	10.50
Costanzo,Robert A.	148,902.15	28,656.15	3,866.25
Cronin,Paul M.	89,576.59	8,435.98	-
Croy,Owen C.	158,579.57	27,106.67	2,928.49

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EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Currie,Amber	66,570.80	12,530.50	2,259.95
Cyr,Aaron W	89,023.46	12,727.68	10.50
Cyr,Brian	91,946.94	11,625.39	-
Czerny,Richard J.	109,843.61	10,486.52	10.50
Dallas,Ken W	76,728.72	13,058.48	1,445.68
Dance,Ryan G.	88,454.94	13,668.78	3.96
Daniel,Geoffrey I	87,250.72	9,924.00	272.94
Daniwall,Harnaik S	77,696.44	6,849.13	2,266.72
Danylchuk,Roderick C.	75,618.98	1,248.84	5,000.57
Davidson,Brent V.	110,255.72	12,908.68	83.95
Davidson,Louis R.	91,394.66	17,080.53	107.32
Daviduk,Jason WA	81,407.15	3,141.39	2,849.26
Davies,Calvin J.	97,929.12	15,346.59	100.00
Davison,Liane J.	91,440.37	5,792.15	7,402.74
De Boeck,Carol J.	77,878.08	3,311.22	421.25
de Goede,Matthys MH	75,083.85	7,053.63	1,046.15
De Graaf,Katherine E.	92,611.05	4,878.73	2,630.96
De Roquefeuil Labistour,Anthony D.	94,402.65	29,680.64	63.25
Deacon,Jeremy S	86,833.15	10,953.48	408.85
Dean,John M.	83,307.28	3,169.97	2,993.90
Deleeuw,Gord W.	110,887.57	14,877.00	100.00
Delosada,John K.	109,612.32	12,871.38	10.50
Denney,Jeffrey M	79,514.96	3,628.86	599.00
Desai,Inamul H	94,933.58	44,988.18	8,003.81
Dhaliwal,Balwinder K.	73,017.83	6,458.61	1,055.52
Dhanda,Kamaljit K.	72,636.30	6,065.63	926.34
Dhanju,Roohbir S	86,259.28	2,366.35	960.75
Dhillon,Harinder K.	111,426.37	4,593.06	3,125.02
Dhillon,Rashpal S.	99,273.12	13,828.16	10.50
Didoshak,Angela M.	97,968.54	16,112.78	40.00
Dietelbach,Mark D.	99,234.94	6,120.16	1,070.09
Dietrich,Rick L.	104,034.69	13,540.42	-
Dighton,Graham T.	90,095.74	12,211.81	-
Dinwoodie,Byron R.	90,560.66	14,104.83	28.00
Dinwoodie,Murray D.	32,064.56	122,883.23	14.25
Dionne,Danny L	87,923.59	10,845.30	10.50
Dirksen,Benjamin G.	94,918.68	15,593.50	60.50
Doherty,Steven J	103,231.67	3,954.66	9,125.21
Dolphin,Morris H.	71,830.98	6,327.49	-
Dombrowski,Ernie F.	88,534.97	12,599.09	-
Dong,Andrew G.	77,696.43	3,451.84	-

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EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Donohoe, Lisa J.	70,497.25	5,258.42	94.87
Dornian, S Paul	90,366.95	12,308.15	-
Dosanjh, Balraj S.	90,225.02	12,611.49	-
Drysdale, Ken G.	63,170.22	27,594.54	54.56
Dube, Remi	125,502.90	12,880.09	724.50
Ducharme, Richard	88,637.84	11,519.01	-
Duncan, Andrew J	88,220.70	12,688.89	-
Dunn, Peter S.	109,986.68	13,247.53	-
Dyck, Thomas A.	109,906.59	12,944.92	130.50
Dykeman, Tim	86,854.21	8,825.70	1,364.30
Dykes, Tammy I.	92,555.49	13,230.05	-
Eason, Lisa A	79,591.82	3,402.61	-
Easton, Jay R.	95,752.67	18,904.93	100.00
Eaton, Wesley D.	110,674.08	20,723.66	1,280.21
Eddy, Brent D	90,364.47	12,596.62	-
Ellard, Allan	70,513.45	5,896.81	141.52
Ellard, Quinn	72,361.18	8,923.91	10.50
Ellis, Richard M.	114,226.21	17,675.45	85.20
Elson, Mark D	79,581.19	2,279.12	748.18
Elving, Donald A.	91,394.66	6,691.52	2,857.20
Endersby, Beverly K	133,594.85	5,219.21	1,994.06
Enns, Eleanor C.	83,944.56	2,444.59	607.50
Enns, Geertruida	72,263.17	3,921.22	1,023.75
Ens, Carl A.	110,760.77	15,350.94	2,253.33
Epp, Randall M.	84,263.20	3,134.86	499.00
Evans, Brice A	89,968.00	12,778.30	-
Evans, Travis H	72,898.35	8,235.97	-
Ewert, Dean W.	93,938.00	13,338.26	514.75
Fader, Henry S.	72,163.24	4,906.85	73.50
Fiddler, Michael L.	89,594.51	10,494.56	-
Fillion, Suzanne	161,629.25	9,108.60	5,895.46
Fisher, Victor J.	94,712.45	14,310.10	-
Fitzgerald, Megan Kristen	74,140.44	4,611.21	631.12
Foden, Judy K.	72,251.88	6,048.46	154.06
Foley, Duane W.	88,379.25	13,119.66	-
Ford, Kyle	72,701.03	6,371.05	262.90
Ford, Micheal S	81,144.01	10,822.36	-
Fournier, Marc G.	100,996.30	16,752.86	-
Fracasso Moraes, Luciana	76,908.01	3,467.97	1,051.90
Fraser, Chris E.	88,717.09	14,280.03	-
Friesen, Larry J.	109,855.33	10,895.11	24.94

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EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Fry, Karen L.	144,215.46	15,452.52	3,688.63
Fujii, George T.	103,463.12	22,601.57	2,255.68
Fulop, Perry	95,284.13	4,468.81	-
Fulton, Christopher R.	88,157.82	9,764.22	-
Fung, Aliza	69,541.03	12,714.67	685.00
Fung, Edward	91,394.66	3,957.19	2,762.52
Furber, D Paul	90,643.15	13,325.91	11.20
Gagnaux, David A	69,333.74	6,436.67	-
Gahr, Gary A.	98,362.55	9,777.12	-
Gain, Chris I	111,426.38	5,167.43	277.20
Gallie, Kent Gregory	81,048.93	2,470.55	686.79
Gardiner, Norman M	89,756.22	12,686.03	10.00
Garis, Leonard W	201,414.75	27,222.04	9,801.91
Geddes, John	66,102.66	9,366.27	24.29
Gelowitz, Aaron M	86,763.39	11,655.79	419.35
Georgas, Gregorios E	72,965.72	9,113.36	10.50
George, Andrew R.	110,190.65	15,342.98	3.96
Gibson, Gillian	78,768.09	1,876.71	1,243.84
Gibson, Timothy W	66,867.22	12,623.49	1,866.69
Gilbert, Raymond J.	72,141.93	8,564.56	-
Gill, Hartej	74,413.41	2,311.03	1,660.00
Gill, Jagdeep S.	76,959.76	1,811.70	8,071.63
Gill, Ronald	98,667.17	2,747.04	515.00
Gill, Steven C	63,170.25	22,536.24	-
Gill-Badesha, Daljit	83,456.55	2,248.04	2,206.49
Gillespie, Colleen E	77,449.28	4,520.51	6,072.66
Giratalla, Waleed Mahmoud	90,842.72	2,702.38	1,943.67
Gjesdal, Roy K	93,550.41	13,867.00	131.25
Glass, Robert J	90,823.84	3,751.50	2,375.62
Godwin, Stephen B.	103,474.49	2,834.06	1,258.81
Gordon, Scott C.	90,431.35	10,722.38	10.50
Gosse, Sherri L	89,315.66	3,646.54	1,847.05
Graham, George A.	75,135.91	3,954.49	6,523.00
Graham, Jeffrey F.	78,037.21	4,717.22	1,755.63
Green, Brian R.	110,867.27	12,695.87	2,242.83
Grewal, Harprit S.	77,707.52	13,345.89	7,810.30
Grewal, Kamaljeet S.	131,649.75	14,551.75	1,896.58
Grewal, Kuljeet	72,611.56	2,710.50	817.91
Griffioen, Mark E.	93,759.60	11,920.82	126.00
Grover, Julie L.	77,413.17	6,379.52	2,688.26
Groves, Donald S.	149,641.31	3,540.51	3,789.40

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EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Hadley,Carla M	95,135.03	3,223.71	1,086.25
Haglund,Lloyd Sterling	86,540.02	11,564.90	-
Haidon,Kathleen	71,438.12	21,452.33	676.42
Hakesley,Robert H.	108,832.35	11,547.22	778.76
Hammerer,Ryan E.	90,267.14	11,851.81	152.09
Hanlon,Daniel P	76,814.85	3,361.62	735.00
Hanna,Ryan	85,941.01	8,139.94	101.00
Hansen,David	77,696.43	1,506.74	6,056.97
Hardiman,Laura C	91,609.65	7,498.04	3,144.61
Hardychuk,Shawn M.	110,660.32	10,097.50	60.00
Harkness,David B	106,953.68	9,138.39	6,619.58
Harper,Barrie A.	81,359.84	12,464.71	-
Harrap,Samuel J.	89,796.36	8,597.62	-
Harris,Cindy L	85,541.98	9,778.18	-
Harris,Shannon M	97,675.54	9,881.64	15.47
Harris,Trevor K	93,786.59	13,339.52	1,164.31
Harrison,Robert S	108,911.20	13,267.10	189.00
Hart,Daryl A.	110,172.31	15,249.68	-
Hasebe,Chadwick D.	88,500.72	12,763.28	-
Hatfield,Trent R	71,438.11	5,604.04	386.79
Hawley,Shaun	88,237.83	12,907.62	171.00
Hayes,Niles L.	88,219.26	12,731.83	-
Hayes,Taryn	73,394.33	2,945.62	515.00
Hebden,Paul A.	88,369.26	12,591.40	-
Heer,Preet	93,149.76	3,667.39	34.52
Hegarty,Kevin D.	96,736.74	16,206.08	21.00
Henderson,A Richard	110,271.48	18,526.09	462.59
Henderson,W David	90,760.47	12,206.41	229.03
Herbstreit,Henry	119,003.54	15,427.07	783.61
Heska,Grant M.	78,878.61	12,074.64	-
Hickson,Tim G.	110,555.30	14,261.20	10.50
Hillier,Sheldon D.	94,940.90	12,411.34	-
Hintsche,Ronald R.	133,713.05	13,379.51	2,930.65
Hislop,David O	105,881.98	14,360.89	1,943.79
Ho,James C.	77,696.47	10,973.09	-
Ho,Susan E.	75,583.56	11,394.90	608.68
Ho,Tommy P.I.	117,794.34	11,996.47	425.25
Hoath,William D.	87,756.47	10,406.72	-
Hobson,Joshua S	90,324.26	10,123.84	10.50
Hoeller,Charles	90,181.84	2,270.54	1,080.70
Holland,Jeffrey B.	82,068.14	5,940.03	1,899.34

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EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Holovach, Kelvin M.	84,263.20	10,481.61	-
Horn, Randy H	88,820.64	15,265.06	-
Howlett, Lawrence S.	110,283.22	13,607.67	-
Howling, Gordon S.	92,660.14	4,686.93	3,254.51
Hryb, Nicholas O.	88,917.37	10,494.00	21.60
Hughes, Joshua P.	74,330.90	3,807.96	211.36
Hungar, Schaelen M.	90,284.95	11,818.39	100.00
Hunt, Terrence J.	111,268.09	13,903.95	-
Hunter, Brad J.	93,875.39	16,832.94	181.25
Huynh, Philip	143,096.75	5,985.55	5,160.96
Imrie, Bruce	106,788.57	2,027.24	572.25
Innes, Nancy E.	98,511.45	12,839.39	91.20
Ireland, Jerome K.	70,389.84	10,063.09	-
Irvine, Kelly D.	73,574.55	9,270.20	-
Iverson, Eileen M	125,502.89	14,227.24	1,762.40
Iverson, Kalum A.	88,356.41	11,736.01	-
Jagielski, Arkadiusz R.	77,513.30	5,548.32	9,109.60
Jamieson, Aaron G	93,946.67	15,903.44	520.93
Janda, Harjinder S	93,447.73	3,189.72	456.72
Janzen, Erwin P.	109,513.70	10,804.32	-
Jaswal, Gopal	77,357.50	10,045.37	-
Jensen, Joshua	70,906.24	8,900.89	1,974.59
Jerome, Reo R.	113,390.60	17,817.57	144.30
Jhingan, Waqt	80,861.06	2,065.57	43.42
Johal, Snover	69,420.41	7,835.35	-
Johnson, Melissa C	78,255.89	1,171.58	515.00
Johnson, Scott A.	90,740.41	12,087.08	11.20
Johnston, Matthew D	72,837.74	9,143.87	10.50
Jones, Donna L.	133,033.04	16,424.83	8,298.84
Jones, Ian G	73,327.47	9,180.10	-
Jones, Nathan M	88,712.10	11,604.27	-
Jones, Stuart D.	95,232.90	3,287.68	515.00
Jonski, Stan	88,452.13	9,915.85	1,418.65
Jorgensen, Misty R.	76,101.85	3,783.26	515.00
Jow, Scott D	72,443.58	8,163.51	10.50
Joyce, Nina A.	70,667.60	6,564.68	66.00
Joyce, Peter L	115,981.80	9,860.92	2,252.45
Jung, Derek S	86,913.46	10,389.51	419.35
Juulsen, Neil B	94,192.41	12,299.87	100.00
Kamitakahara, Heather M.	81,385.76	2,855.19	1,092.54
Kang, Gurinder K.	89,526.68	3,862.60	1,991.22

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EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Karim,Shaidah A	77,397.47	5,009.37	-
Kehler,Danny A.	97,312.99	17,214.69	-
Kemp,Thomas W	109,081.47	6,714.37	1,008.18
Kendall,Jeffrey R	90,265.89	15,878.47	-
Kent,Scott	90,798.61	10,853.14	10.50
Kenyon,James	78,660.39	9,767.71	408.85
Keon,Chris J.	109,999.00	12,707.73	2.09
Kerr,Colleen F	99,658.85	2,750.31	5,037.29
Kerr,Gordon B.	79,034.44	4,960.23	1,422.72
Kerr,Raymond	119,712.94	22,519.74	1,531.41
Khan,Hasan	91,344.42	2,312.62	1,630.74
Kidd,Donald A.	86,064.16	27,612.16	4,296.65
King,W Ross R	110,680.52	13,687.96	81.34
Kirsebom,Jan P.	110,300.58	17,435.45	-
Kischnick,Markus B.	82,062.61	4,752.21	1,014.00
Kish,Stephen L.	99,052.43	7,486.43	1,458.59
Klaassen,Jeff J.	108,548.18	13,864.34	30.00
Klassen,Craig S	90,017.09	10,355.09	-
Klassen,Curtis D.	88,100.69	12,236.45	-
Klassen,Patrick S.	88,516.57	4,794.47	363.25
Klassen,Randal J.	78,338.00	5,153.36	1,401.29
Knight,Ashley A.	87,356.45	15,216.32	1,250.62
Knowles,Michael Keith	81,569.46	31,557.24	6,574.86
Koch-Schulte,John J.	82,953.15	3,007.04	1,054.00
Kohan,Terry W.	133,713.03	14,383.42	1,462.55
Komzak,Robert L.	93,766.97	10,467.49	1,279.57
Kooner,Harminder S	73,467.28	4,200.08	-
Kooner,Kiranjyot K	70,958.98	5,356.53	2,440.41
Kosa,Ileana	77,696.48	3,389.73	3,413.64
Krueger,Jurgen H.	76,511.61	3,068.46	8,177.94
Kwan,Gertrude S.y.	95,232.90	5,500.01	498.55
Kwan,Tammi	77,653.72	3,684.05	-
Labrecque,Diane L.	77,118.97	7,252.41	138.16
Lachica,Mercedita S	77,696.49	3,055.25	-
Lai,Bill K.	92,381.58	9,328.92	120.00
Lai,Nicholas O.	161,629.24	16,220.71	4,381.74
Lai,Tai Hung	91,444.90	24,925.49	8,357.33
Lalli,Sarabjit S	94,555.76	16,261.70	-
Lalonde,Vincent A.	250,212.19	41,669.23	10,474.80
Lamontagne,Jean L.	223,793.76	30,000.97	343.99
Langman,Ronald F.	97,534.36	9,843.63	-

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Lattanzio,Saverio E.	92,474.70	13,495.66	28.00
Lau,Patricia	90,755.35	2,141.38	40.00
Lau,Samuel S.	153,067.04	3,352.90	1,759.90
Laudon,Mark N	91,394.66	5,566.77	529.52
Launay,Linda F	71,438.12	4,263.81	315.24
Lavia,Greg J.	77,696.45	1,486.60	7,724.02
Lee,Benjie	109,923.49	4,701.80	3,700.11
Lee,Jeannie M.I.	103,183.14	3,061.27	563.96
Lee,Ken S	84,263.20	3,258.12	792.87
Lee,Paul C	133,713.01	15,524.80	5,698.63
Lee,Robert T	124,330.21	17,602.67	1,068.95
Lees,Lloyd D.	110,802.08	20,210.65	20.00
LeForte,Warren E.	100,561.31	4,430.54	631.09
Legroulx,Denis R.	78,603.45	2,865.06	3,149.37
Lehmann,John F.	102,319.64	15,276.88	204.73
Leighton,Craig A.	109,651.39	27,096.94	1,169.88
LeMond,Dan D.	110,532.08	13,762.74	-
Lewis,Howard	75,633.12	6,185.06	1,046.15
Li,Kok Kuen	133,033.02	15,692.50	833.80
Liebich,Kelly J.	99,655.85	12,876.51	229.98
Lieuwen,Kenneth J	93,259.71	9,323.67	1,033.06
Lindgren,Pete J.	98,306.91	17,094.61	-
Lisiak,Catherina	89,629.20	3,303.20	530.95
Liu,Victor W	111,412.93	20,841.08	878.14
Lo,Andrew K.	71,791.19	21,505.59	136.18
Loehrich,Sophie	91,411.60	5,592.66	3,005.48
Long,Harry	84,328.05	7,506.47	613.38
Long,Stephanie A.	84,691.60	3,547.58	527.65
Loster,Kevin J.	109,768.82	10,818.09	-
Low,Doug M.	90,806.27	13,608.90	-
Low,Shawn M.	92,941.20	3,376.39	515.00
Lukowska,Elzbieta	80,917.13	1,877.48	3,024.66
Lum,Oliver Wai Chow	68,337.88	7,919.43	306.53
Luschynski,Wendy E.	76,392.52	9,966.63	39.19
Luymes,Donald T	152,480.31	19,442.60	1,011.45
Ma,Edwin M.C.	88,951.82	9,031.94	-
Mac Farlane,Craig	192,090.04	32,951.13	11,476.13
Mac Gillivray,Bill J.	93,676.07	13,897.84	1,288.18
Mac Neil,Ryan J.	95,823.90	14,792.74	145.50
MacKenzie,Kurt A	88,407.83	12,528.64	-
Magnien,Theresa	89,409.52	4,255.09	3,368.90

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EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Mahanger, Gurdeep	104,116.57	35,330.56	180.19
Mahil, Gurpaul S.	111,061.66	13,765.90	1,125.24
Mahnic, Marjan M.	84,263.20	13,487.10	16.52
Mahoney, Heath M	83,359.38	2,279.70	3,660.82
Majhen, Mark Z.	93,901.74	13,016.26	504.25
Makowsky, Veronica J	84,986.22	8,755.30	-
Malcolm, Iain A.	118,509.39	14,999.78	-
Mann, Harbinder K.	77,413.17	7,235.65	336.05
Mann, Jagjit K	86,727.80	12,324.46	4,534.81
Marcuk, Devon J	93,862.31	14,718.60	71.00
Margarit, Kristin Lynn	72,864.07	7,908.65	-
Marosevich, Kim B	89,877.53	3,701.55	4,760.89
Marriott, Brent W.	95,255.83	15,625.48	11.20
Martens, Allan D.	97,340.80	14,079.32	10.50
Martin, Robert J	88,480.85	36,551.46	29.50
Massey, Glenn D.	73,139.72	5,397.03	-
Matharu, Paul	73,360.03	7,335.58	-
Matheson, Timothy S	87,006.68	3,252.14	241.61
Mathewson, Anna	89,208.65	6,094.04	4,504.06
Matthews, Catherine G.	109,322.51	8,527.33	1,558.15
Matula, Kyung Hi	76,835.84	3,442.06	735.00
Mauro, Carli M.	55,730.26	22,751.50	868.89
Mauro, Joseph M	86,537.70	10,146.47	408.85
Maynard, Lori	89,277.17	10,862.46	115.38
Mc Beth, Steve D.	65,296.89	26,114.41	-
Mc Carron, Darryl L	111,426.41	7,224.78	4,651.68
Mc Donald, Glenn E.	71,373.36	8,129.39	1,942.31
Mc Donald, Victor A	93,726.01	14,090.01	251.25
Mc Gee, Glen A.	110,245.86	13,004.99	-
Mc Grath, Kelly M.	77,149.95	7,399.39	4.00
Mc Harg, Gary D.	124,228.56	16,903.20	100.00
Mc Intosh, Dan J.	111,116.17	11,478.35	-
Mc Intyre, Geoff R.	90,470.90	12,196.30	-
Mc Intyre, Ryan L	91,150.91	16,110.84	-
Mc Kay, Lana J	93,190.70	3,744.42	3,008.13
Mc Kinlay, Scott A.	110,770.28	14,735.10	-
Mc Kinnon, Gerry L.	204,662.52	19,563.94	1,352.76
Mc Kinnon, Sheila	124,212.07	15,190.75	2,413.30
Mc Lachlan, Craig D.	90,734.64	18,028.41	-
Mc Laren, Todd D.	96,047.21	13,218.76	38.50
Mc Lean, Ian	93,144.58	14,086.28	100.00

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EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Mc Nabb, Barry W.	92,327.18	13,837.00	130.00
Mc Namara, Michael W.	96,179.42	11,330.05	11.20
Mc Rae, Mark B.	91,616.44	13,217.27	38.50
Mc Robbie, Greg E	90,303.59	10,613.63	-
McGreer, Michael	76,826.05	3,322.72	2,018.69
McGuire, Daniel B	88,335.03	8,896.80	-
McIntosh, Richard	84,284.00	2,516.22	126.50
McIntyre, John L.	112,979.74	14,360.71	85.00
McKay, William David	106,057.53	3,519.98	100.02
McLeod, Doug J	90,541.35	7,857.64	1,191.39
Medeiros, Victor	76,695.94	6,632.09	-
Melnyk, Jenel	77,823.64	3,440.66	2,264.55
Meneely, Jason A.	72,923.13	3,212.82	2,004.20
Meng, Qi	109,081.49	6,037.63	1,071.40
Mernett, Greg C.	73,562.36	3,900.61	139.09
Merry, Douglas J	76,982.78	3,338.18	3,465.86
Michielin, Dino F.	110,566.80	23,444.35	-
Miklossy, Scott	103,823.15	2,602.74	1,836.45
Miller, Cynthia M	84,233.25	7,894.25	-
Miller, Evan J.	94,507.10	11,056.81	3.96
Miller, Nicholas J	64,148.15	12,485.35	-
Milloy, Jonathan D	75,805.28	1,627.40	8,600.95
Minaker, Gordon R.	100,125.14	17,905.35	-
Mirea, Sorina	84,263.20	2,201.97	450.00
Moisey, Robert W.	77,485.80	2,112.43	6,393.67
Moore, Derrick	77,461.55	1,535.49	1,943.36
Moore, Raymond	74,870.77	5,837.23	1,231.81
Morgan, Thomas A.	127,082.79	25,338.61	-
Morris, Shelley C	94,909.47	16,938.32	11.20
Morrison, Angus E	72,861.73	9,180.95	10.50
Morrison, Bruce R.	110,305.47	11,835.50	-
Morrison, Gwen A.	77,696.43	4,937.28	-
Mossey, Douglas V	100,082.67	8,514.09	2,787.48
Moyen, Curtis L	90,721.11	10,732.23	-
Mueller, Peter M.	118,111.99	6,426.03	2,946.13
Mulldoon, Rosalinda J.	77,413.16	9,379.53	1,527.56
Muller, Keith J.	88,579.22	17,962.86	110.50
Murphy, Aileen M.	95,232.90	7,455.00	669.73
Murphy, John D.	93,580.68	13,869.73	-
Murphy, Michael P.	75,921.42	5,038.81	755.91
Murphy, Robert D.	96,588.02	17,349.90	82.09

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Murphy,Rory K.	110,257.93	11,238.76	-
Muzzin,Stephen P	91,394.66	2,708.76	185.50
Myette,Ken H	80,063.27	3,069.86	918.80
Myring,Nicholas M.	87,432.19	9,636.55	-
Nagle,Robert C.	99,132.32	18,832.34	-
Nagpal,Vinay	77,568.31	2,716.86	-
Narayan,Leslie A.	78,372.58	7,185.88	-
Narayan,Shiri	103,399.04	14,297.18	1,154.13
Nazeman,Mehran R.	143,323.77	16,725.17	1,276.58
Neal,Marion H	63,936.66	16,941.84	-
Nedelak,Gary D.	110,148.42	13,565.67	10.50
Nelson Smith,Matthew B	72,671.78	7,956.37	-
Ness,Byron S.	110,414.14	18,257.17	-
Netherton,Scott E.	106,685.80	5,324.47	2,406.39
Neufeld,Adrian	88,689.22	13,455.47	-
Neufeld,Tim C	112,116.32	24,402.97	483.23
Neuman,Scott	147,613.50	7,264.90	488.75
Neustaedter,Charles H	111,178.58	15,311.06	1,885.04
Ng,Jeffrey C.	91,394.66	9,737.24	-
Nielsen,Dan K.	100,801.87	20,863.87	2,914.00
Nielsen,Mark F.	94,540.03	19,293.20	-
Nip,Donald Dat Ming	89,490.52	2,495.04	525.17
Norris,Hugh F.	106,468.55	15,314.99	1,242.43
Nylander,James	84,343.84	3,329.50	475.00
Oakley,Tina Louise	77,696.43	2,193.19	-
O'Brien,Keldon S.	98,160.87	12,898.31	-
O'Donnell,Jacqueline P	109,454.24	8,270.70	1,104.95
Oliver,Jeff A.	89,879.48	10,952.25	-
Oliver-Trygg,Steve W.	108,686.14	12,749.78	60.64
Olivier,Nathan	87,986.46	9,777.60	-
Olsen,Richard D.	95,423.95	9,508.67	-
Olson,George A.	110,897.95	18,979.61	110.50
ONeill,Eoin	76,377.00	1,370.87	2,762.09
Oppelt,Richard D.	98,658.93	4,432.72	-
Orcutt,Brenda L.	77,528.30	2,087.53	1,340.07
Ordeman,Arjen A	109,081.50	6,542.04	1,890.43
Orsetti,David F.	71,438.11	22,737.44	746.90
Osler,Matthew F	93,056.33	8,682.51	1,993.84
Overland,Graham A	72,388.62	7,378.34	75.00
Owen,Jason	99,994.20	3,969.38	5,267.98
Pandher,Karandeep S.	85,563.22	3,789.61	2,956.23

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Pang,Jeffrey	77,350.44	5,105.59	385.00
Pargee,Robert	88,597.83	10,625.36	98.00
Parghi,Bhargav N.	81,326.74	3,677.56	-
Parry,Ryan W	109,490.77	25,689.47	140.50
Pasqua,Richard M.	95,228.74	15,113.91	10.50
Patrick,David	73,205.17	8,672.19	-
Paulrajan,Stanley P.	107,888.03	8,795.55	-
Peake,Scott S.	110,062.99	12,524.98	10.50
Pegios,Spiro	111,209.06	14,227.33	-
Pencer,Glenn C.	98,686.49	17,211.98	42.00
Penner,Rick	87,063.86	7,750.69	9.25
Percival,Peter H	86,672.60	10,267.42	419.35
Pereira,Charles M.	124,575.89	22,849.85	21.32
Pereira,Les P	90,535.01	11,642.82	15.00
Perka,Daniel	87,807.84	10,877.71	10.50
Pervan,Ward A	93,738.22	10,951.60	141.75
Peters,David	77,696.43	2,688.39	7,466.81
Peters,Raelyn S.	117,292.64	8,388.86	3,445.68
Peters,Shawna	80,413.07	5,285.74	1,815.89
Peterson,Cory W.	76,814.85	2,624.28	7,146.49
Petrovic,Mirjana	117,292.65	5,675.99	1,904.87
Petrovic,Sinisa	125,502.86	14,127.35	5,705.90
Pinchin,Jay D.	91,795.44	11,656.45	221.88
Pitcairn,Lee-Anne	90,691.30	5,959.14	27.02
Pocock,Randall J.	93,526.23	10,747.32	-
Poettcker,Alan M.	88,215.00	12,131.07	-
Pokorny,Harold J	76,168.20	8,925.93	-
Pollock,Eric	77,837.82	9,950.07	-
Pollock,Michael E.	110,528.15	16,419.06	10.50
Poon,Kenneth M	75,581.66	1,614.78	3,368.71
Popple,Helen E.	91,394.66	2,672.24	1,014.00
Possey,Chad	90,422.74	10,029.90	10.50
Prasad,Jitendra	72,205.85	6,522.05	-
Preston,Michael T.	109,473.49	11,728.37	10.50
Price,Christopher C.	90,491.85	11,950.81	10.50
Price,Ivan C	95,263.70	10,785.23	233.21
Pruden,Nicole Ashleigh	73,442.29	10,576.58	-
Radovich,Joseph I.	85,902.34	27,095.69	100.00
Ramsay,David D.	90,810.58	12,635.86	-
Rankin,Donald I	95,695.13	17,029.25	373.00
Rawcliffe,Nicholas N.	143,211.89	8,748.04	1,082.30

CITY OF SURREY
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Rayter, Kelly E.	143,096.73	5,305.01	3,780.40
Reddy, Rajesh K.	77,696.46	21,117.50	1,004.09
Redmond, John J.	91,302.59	12,135.66	25.00
Rehal, Jaspreet	118,317.14	11,585.21	5,834.63
Reimer, Brian	77,700.84	9,579.06	408.85
Rennie, Stacey A.	113,827.41	14,700.62	2,643.72
Rey, Robert D	78,338.00	4,275.53	4,037.90
Restrepo, Juan J.	71,438.08	4,308.75	3,694.38
Reynolds, Guy Q.j.	71,669.02	5,139.82	81.54
Rezazadah, Akhshid Ali	76,882.08	3,161.93	399.88
Rezazadeh, Forouzan	79,134.23	4,324.91	1,103.23
Riley, Chris G.	71,830.96	3,963.67	55.65
Rimek, Brad W.	93,890.91	16,544.91	525.85
Rines, William A.	106,669.36	11,967.67	94.45
Ristau, Kevin W.	94,152.78	19,734.02	10.50
Ritchie, Ronald M.	109,906.30	13,653.04	2,255.42
Robertson, Judith I.	152,480.32	19,581.34	1,288.29
Robertson, Ken	90,450.83	11,218.21	-
Robinson, Lorne F.	77,696.45	8,893.70	-
Robinson, Pierre B.	94,880.61	15,050.26	3,390.99
Robinson, Steve E.	132,028.33	16,735.37	6,469.95
Rondeau, Mary Beth S.	98,671.17	10,580.92	977.55
Rothengatter, Fred	111,471.02	18,515.03	-
Rothwell, Michael L.	109,081.48	11,833.17	1,070.94
Rudzki, Remi	86,654.26	11,810.53	3.96
Ruediger, Isabel	99,107.52	17,203.02	-
Rukavina, Mary	107,870.97	4,295.19	1,362.27
Rupert, Thomas H.	108,794.99	12,533.23	135.64
Russell, Neil	71,759.51	7,863.89	1,481.70
Ryan, Richard M.	109,446.66	18,305.87	425.03
Rychly, Carey	72,826.00	6,528.46	67.81
Sabberton, Michael J.	96,898.39	14,106.78	15.75
Sachdeva, Vipin	97,721.72	3,549.64	1,942.25
Sadafi, Asma	106,182.93	3,744.03	661.50
Saffery, Lynn A.	79,128.18	2,778.12	742.29
Sahota, Parwinder K.	71,716.33	4,095.59	717.83
Salisbury, Derek M.	89,651.31	11,688.93	100.00
Sampietro, Terry P.	89,151.54	8,245.58	499.62
Samson, Geoff P.	155,942.63	20,300.74	1,546.49
Sander, Tim W	77,751.73	3,081.90	6,250.14
Sanderson, Daryl R.	110,902.41	15,965.77	-

CITY OF SURREY
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Sandu,Rabinder S.	111,426.42	11,667.61	70.67
Sangha,Amrjit S.	89,933.87	13,576.01	-
Sanghera,Harinder K	78,701.69	3,436.74	3,353.78
Sarai,Scott	78,469.55	9,924.47	408.85
Savage,Reginald H.	88,386.43	11,358.88	-
Saxton,Lauralene	72,194.44	6,840.73	1,012.95
Sayson,Justin R	87,086.25	12,617.70	408.81
Schaafsma,Jeffrey L.	109,081.46	6,405.38	5,239.41
Schierling,Todd D.	93,228.16	11,756.14	100.00
Schmidt,Michael K.	90,410.01	10,866.19	-
Schmitz,William F.	89,785.52	13,919.16	21.00
Schmor,Carl V.	94,235.20	16,240.28	191.75
Schnare,Philippe A.	99,658.89	17,194.72	-
Schultz,Erin J.	80,596.02	6,739.82	935.72
Schulz,Mark S	72,193.32	4,732.98	-
Schulze,Kevin M.	94,649.71	14,740.63	10.50
Schwartz,Andy A	92,386.01	11,075.43	85.20
Scott,Eric D.	107,066.57	11,602.50	15.75
Seehra,Gurbaksh K.	77,696.43	2,931.94	1,023.75
Sekhon,Hartej S	77,696.46	4,064.40	320.10
Senft,David W	70,908.91	4,582.44	-
Serediuk,James M.	78,336.70	3,457.76	767.98
Seter,Mark H.	94,586.58	14,786.56	-
Shamshuddin,Alazhar	76,972.70	8,304.84	5,006.64
Sharma,Brennan K	78,159.20	3,690.45	740.85
Sharp,Keith Gordon	124,184.28	22,141.68	2,794.80
Sheel,Daniel D.	109,001.86	17,222.46	69.69
Sheeley,Patrick J	89,684.72	12,673.33	10.50
Shield,Jonathan W.	91,345.28	4,137.94	2,809.68
Shirley,Brad D.	109,769.87	11,927.94	60.00
Siemens,Jonathan M	87,365.08	11,914.30	-
Siggs,Jerry L.	91,261.76	13,933.74	75.00
Silvestre,Jorge M	82,825.61	6,480.24	1,870.44
Simoes,Fernando M.	93,810.65	10,947.73	-
Simonsen,Kirk K	90,314.38	12,362.03	10.50
Simpson,Joshua R	88,499.28	12,570.94	10.50
Simpson,Martin	88,940.67	11,955.85	25.00
Simpson,Sean T.	123,372.16	12,598.76	1,841.50
Singh,Andrew W.	68,901.33	6,524.13	613.75
Singh,Gian	89,443.97	13,206.08	3,027.50
Siudut,George E.	135,537.62	13,807.37	185.83

CITY OF SURREY
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Siudut,Rodney G	71,438.08	27,884.80	-
Skowronski,Michael	70,838.56	17,263.86	254.60
Skytte,Steven A.	110,745.85	20,697.49	-
Slamang,Hassem	103,759.19	11,728.65	-
Sloan,Richard G.	85,811.02	15,704.75	186.66
Sloan,Stephen G	78,063.33	9,328.62	-
Smeenk,Andrea L	85,563.22	2,770.96	2,135.46
Smid,Yme	70,124.70	5,074.21	-
Smith,Colby P	70,802.13	5,824.29	2,768.91
Smith,Donald V.	73,581.61	7,017.47	-
Smith,Murray G.	109,767.70	12,319.06	-
Smith,Roger	78,238.93	4,822.39	96.14
Smith,Ron R.	84,263.20	2,456.33	382.80
Smith,Ryan G.	110,694.83	12,923.34	100.00
Smith,Scott J.	110,044.64	10,746.40	-
Snider,Gregory M	89,636.26	3,347.91	6,623.49
Snyder,Colin B.	96,442.86	11,147.77	28.00
Solomon,Scott T.	93,713.93	12,944.57	-
Sorenson,Kris J.	73,276.56	6,753.08	204.75
St Cyr,Maureen L.	143,100.17	13,263.78	7,054.95
Standfield,Shira B	84,698.44	3,086.77	3,183.63
Starchuk,Michael A.	70,853.58	5,528.29	56.31
Steele,Paul S.	77,622.24	1,866.98	4,048.53
Stevens,Christopher	72,774.95	7,221.39	-
Stevens,Mark A	76,920.06	3,330.90	4,478.24
Stewart,Carla A	95,049.71	3,431.46	1,371.03
Stewart,Christopher L	87,173.05	11,324.11	11.20
Stiebel,Thomas A.	110,826.49	18,632.15	10.50
Strating,Jeff	73,394.08	5,793.75	-
Stretch,Bryan P	91,191.85	12,357.25	-
Strobel,Richard D.	91,679.55	10,997.08	598.65
Sukenick,Freedom S.	88,586.39	14,062.24	10.50
Sullivan,Jane L	140,081.88	11,054.57	1,358.01
Sutherland,Derek V	87,706.46	9,740.80	-
Swanson,Kelsey	107,621.92	12,170.43	4,249.89
Symons,Charleen M.	77,413.14	4,066.64	435.00
Szostak,Chris S.	90,346.06	14,242.09	-
Takhar,Rosy K	102,945.51	3,146.08	2,137.31
Taylor,Christopher J.	88,232.10	10,927.29	10.50
Taylor,Stephen S.	111,274.10	18,143.90	747.87
Teeple,Michael N.	71,831.01	3,181.64	-

CITY OF SURREY
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Temperton,Ross G	72,669.77	4,271.33	1,070.76
Tetrault,Bruce E.	98,023.48	13,875.27	-
Tewson,Robert E.	108,512.43	28,731.85	274.44
Thibaudeau,Jerome P	90,237.59	8,062.03	2,746.43
Thind,Bobby S	77,696.43	13,578.20	500.96
Thomas,Larry S.	144,862.09	22,024.57	7,254.79
Tiede,Kristen L	85,787.21	4,137.04	1,694.89
Tighe,Tanya R	80,250.35	6,065.56	447.02
Tosdevine-Tataryn,Sahra-Lea	68,545.75	7,454.71	718.95
Townsend,Charles A.	99,880.40	15,590.01	-
Traa,John J	89,486.60	11,686.38	-
Trainor,Michael	73,569.51	5,856.65	229.05
Trill,Dallas J.	99,920.80	12,304.02	-
Trotman,Robert S.	74,038.70	2,354.29	5,057.90
Tyler,James F.	115,628.14	10,379.29	173.50
Uhrich,Edward L.	97,613.70	3,252.72	3,862.31
Umpleby,Jane L.	92,660.09	5,021.90	367.96
Underhill,Candy L	70,229.51	5,452.46	177.54
Unsworth,James D	93,392.81	13,598.92	1,192.31
Upshon,Simon B.	90,273.98	17,230.09	1,751.03
Uy,Manuel	74,330.90	4,043.15	728.83
Vadik,David J.	91,820.95	11,501.79	49.65
Vallis,James B	93,944.07	12,392.19	58.50
Van Dijk,Victor H	90,373.60	10,968.37	-
Van Dongen,George C.	109,972.07	11,002.11	-
Van Houten,Alanna M.	85,101.84	8,555.69	-
Van Rooyen,Dylan	87,193.48	10,967.51	508.85
Varaitch,Terri K.	73,341.28	7,257.74	64.00
Vaughan,K David	109,917.23	11,964.38	98.00
Vaughan,Lyle D.	109,817.67	16,382.19	10.50
Velin,Chris E	79,189.44	3,291.28	2,429.04
Vincent,Michael J	85,193.41	10,272.89	597.85
Virk,Arminder Singh	72,769.15	8,466.23	199.50
Wade,Lisa	74,836.64	8,879.64	893.75
Walker,Benjamin	72,602.37	8,629.54	-
Wallace,Michael B.	95,613.17	15,808.39	-
Walters,Corey D	110,911.68	15,416.53	-
Walters,Troy	87,756.45	9,100.67	-
Wang,Timothy X.	102,121.67	11,261.11	1,265.31
Warner,William P.	97,507.04	5,594.95	-
Warren,Tracy	93,992.59	12,331.87	210.50

CITY OF SURREY
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Watson,Myles E.	91,636.09	17,129.28	125.00
Watts,Nicholas J.	109,304.49	28,929.24	33.85
Watts,Trevor M.	100,691.62	12,397.43	-
Webb,Nicola J	196,914.62	36,540.45	2,857.18
Wegleitner,Michael G.	91,983.28	13,528.87	-
Welch,Jeff A.	123,241.00	23,690.69	1,619.53
Wells,Edward J.	125,415.64	15,737.61	-
Westman,Alison	84,832.48	7,913.32	60.00
Westman,Warren G	93,807.72	14,003.75	159.25
White,Lisa A.	152,480.31	16,741.82	3,273.82
Whitton,Stephen P	98,231.75	4,206.40	1,823.10
Widera,Waldemar	89,316.14	12,284.62	85.50
Wiebe,Robert Tom	69,004.08	6,420.81	216.41
Wiederick,Gordon C.	73,526.05	4,617.65	-
Wiggins,Cory M.	90,116.76	12,210.72	-
Wilke,Vivienne	234,593.89	26,579.98	1,450.49
Wilson,Andrew T	91,102.13	12,371.43	232.05
Wilson,Gordon J.	78,401.62	65,016.49	287.27
Wilson,Michael J.	88,369.27	12,476.33	-
Wilson,Susan A.	85,159.50	5,652.09	-
Witt,Matthew	87,674.38	12,507.63	38.50
Wolfe,Tamara M.	88,386.45	8,931.91	-
Wong Moon,Roger L	88,414.13	3,893.03	416.74
Wong,Anders K	71,361.67	7,367.26	123.22
Wong,Kai Chun	70,386.90	6,505.06	8.25
Wong,Robert S	71,438.12	17,345.59	351.75
Woodward,Ken S.	106,951.77	11,930.74	1,785.50
Wooldridge,Collin E	77,208.29	15,041.29	2,619.75
Woronuik,Brian D	93,526.21	12,463.65	131.25
Worsley,Robert W.	63,973.28	13,564.07	21.32
Woznikoski,Brian W	131,824.99	25,021.62	1,144.35
Wright,Avril E	82,983.04	2,611.30	1,658.15
Wright,Clinton J.	71,754.93	12,282.21	915.00
Wright,Donald G.	71,830.98	5,702.14	-
Wuensche,Melissa J	77,283.83	4,510.19	-
Wyatt,David S	110,035.64	18,831.37	1,593.54
Xu,Chao	89,444.39	4,484.71	9.47
Xu,Shenglin	77,696.43	4,188.85	352.95
Yadav,Amritprit K.	78,677.12	9,298.02	748.04
Yakemchuk,Tasha K	73,441.79	2,581.23	1,987.18
Yee,David L	99,234.94	6,254.51	-

CITY OF SURREY
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Yeung,Alice W	76,287.56	5,953.57	106.40
Young,Oliver J.	72,106.16	4,597.97	750.00
Zecchel,Steven M.	126,531.74	16,443.05	81.90
Zhang,Huanming	71,304.72	7,327.60	750.00
Zhang,Jing	91,009.82	17,896.19	7,319.61
Zhang,Mei	76,500.55	2,842.39	60.70
Zinger,Kevin J.	110,651.09	22,320.26	949.81
Zoerb,Patrick D.	84,263.20	2,734.15	-
TOTAL OVER \$75,000 REMUNERATION	77,405,874.38	9,057,729.37	869,903.11
TOTAL UNDER \$75,000 REMUNERATION	76,913,007.61	5,282,826.94	499,338.41
TOTAL ALL	154,318,881.99	14,340,556.31	1,369,241.52

* Taxable Benefit & Other" includes payout of earned time for vacation, gratuity payments, pay for performance, banked time,

The variance between the Schedule of Remuneration and Expenses and the Salaries and benefits expenses reported on the consolidated financial statements of the City are due to various factors including:

- The Remuneration and Expenses schedule is based on actual cash payments made during the fiscal year (including payouts of vacation, gratuity, and overtime banks) whereas the consolidated financial statement figure is determined on an accrual basis;
- The Remuneration and Expenses schedule excludes the Surrey Public Library and Surrey City Development Corporation; and,
- The Salaries and benefits includes benefits that are recorded at full cost (including overhead allocations) on the consolidated financial statements and includes items such as employer portions of federal deductions, retirement benefits and medical benefits.

During the fiscal year ending December 31, 2014, the City of Surrey entered into 2 severance agreements ranging from 2 months to 3.5 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 for Provision of Goods & Services**

For the Year Ended December 31 2014

SUPPLIER NAME	AGGREGATE AMOUNT PAID TO SUPPLIER (\$)
0755013 BC LTD.	83,056.96
0789244 BC LTD.	164,479.90
0793916 BC LTD	79,927.00
0890551 BC LTD. DBA ALPINE LANDSCAPING	170,722.77
0915630 BC LTD	51,454.20
0920447 BC LTD.	38,098.84
0921879 B.C. LTD.	151,853.27
0922644 BC LTD.	38,748.42
0927281 B.C. LTD.	40,594.00
0946235 B.C. LTD.	42,702.16
0948184 BC LTD.	122,286.54
0966540 BC LTD	493,741.47
0969566 BC LTD.	30,774.63
360 SURVEILLANCE INC.	587,767.57
3M CANADA COMPANY COMPAGNIE 3M CANADA	74,767.04
4TH UTILITY INCORPORATED	44,313.93
581947 B.C. LTD.	93,858.45
624270 BC LTD.	43,898.94
635913 BC LTD DBA MUSTANG CONTRACTING	256,957.83
690174 B.C. LTD.	32,552.10
7218 KG FINANCIAL INC. C/O VALUE PROPERTY CENTRE INC	550,588.97
A&G SUPPLY LTD.	48,309.93
A.A. ADVERTISING LTD.	83,338.75
A.R. THOMSON GROUP	35,074.47
A.R.M. CONTRACTING	81,746.07
ABBOTSFORD COMMUNITY SERVICES	29,428.94
ABD TRUCK CRANE SERVICE LTD.	48,811.37
ACAPULCO POOLS LTD.	37,224.92
ACCURACIA SECURITY PATROL LTD	259,004.15
ACE LOCK & KEY	55,967.87
ACKLANDS-GRAINGER INC.	88,550.81
ACME VISIBLE FILING SYSTEMS LTD.	33,342.68
ACOM BUILDING MAINTENANCE LTD.	936,957.65
ACRODEX INC.	141,482.05
ACTION STAINLESS LTD.	63,797.24
ACTIVE FIRE & SAFETY SERVICES LTD.	30,547.84
ACTIVE FITNESS EQUIPMENT SERVICES LTD.	58,076.61
ADCENTIVES	170,467.46
ADS ENVIRONMENTAL SERVICES	59,085.79
AECOM CANADA LTD.	651,421.75
AEROTEK ULC	76,299.30
AFFILIATION OF MULTICULTURAL SOCIETIES SERVICE AGENCIES BC	25,076.27
ALEXANDER, HOLBURN, BEAUDIN & LANG LLP BARRISTERS&SOLICITORS	157,075.09
ALLIANCE FIRE & SAFETY CO.	30,744.99
ALLONDALE ANIMAL HOSPITAL	60,450.70
ALPHA BETA (HYLAND PROPERTIES)LTD.	95,246.11
ALPINE BIKE PARKS CANADA LTD	197,557.30
ALSCO CANADA CORPORATION	32,316.34
ALTASTREAM POWER SYSTEMS	180,768.36
ALTIVON L.P.	54,696.93
AMBROS DEVELOPMENTS VI LTD.	43,706.04

City of Surrey**Schedule of Payments for Provision of Goods & Services**

For the Year Ended December 31 2014

SUPPLIER NAME	AGGREGATE AMOUNT PAID TO SUPPLIER (\$)
AMERESCO CANADA LTD.	30,712.50
AMPCO MANUFACTURERS INC.	111,095.23
ANDREW SHERET LIMITED	944,331.61
ANGEL ANIMAL HOSPITAL	61,474.72
ANTHEM FLEETWOOD 3 DEVELOPMENTS LTD.	154,914.07
ANTON ELECTRICAL SERVICES INC.	53,862.48
APARC SYSTEMS LTD.	109,035.79
APEX GRANITE AND TILE INC	33,966.45
APEX TENT & EVENT RENTALS	36,451.19
APLIN & MARTIN CONSULTANTS LTD.	793,756.45
APPLE CANADA INC.	46,060.12
ARGUS CARRIERS LTD.	190,761.53
ARMTEC LIMITED PARTNERSHIP	34,104.05
ARNOLD & SONS ROOFING LTD.	30,739.65
ART'S NURSERY LIMITED	43,136.71
ASSA ABLOY ENTRANCE SYSTEMS CANADA INC.	31,605.93
ASSOCIATED ENGINEERING (B.C.) LTD.	775,786.65
ASSOCIATED FIRE SAFETY EQUIPMENT INC.	208,825.17
ASTECH CONSULTANTS LTD.	63,616.32
ASTROGRAPHIC INDUSTRIES LTD.	89,915.84
ATHELITE SPORTS ACADEMY INC.	129,149.44
AVENUE MACHINERY CORP.	47,463.53
B & B BEARING AND ELECTRIC MOTOR LTD.	102,624.16
B & B CONTRACTING LTD.	3,776,281.49
B & B HEAVY CIVIL CONSTRUCTION LTD.	482,790.71
B & R METALWORKS 1998 INC.	177,754.00
B C HYDRO & POWER AUTHORITY	9,035,279.90
B.A. BLACKTOP LTD.	29,145,722.32
B.C. HARDWOOD FLOOR CO. LTD.	73,931.64
BADGER DAYLIGHTING LP	1,055,434.29
BAG TO EARTH INC.	91,047.25
BAILLIE & ASSOCIATES CONSULTING LTD.	25,842.61
BASH MASTERS CATERERS LTD.	42,869.75
BAY HILL CONTRACTING LTD.	57,374.50
BC BOILER SERVICES LTD.	132,753.52
BC EVENT MANAGEMENT INC.	56,071.71
BC PLANT HEALTH CARE INC.	1,832,035.53
BCR PROPERTIES LTD.	119,716.71
BCRS ROAD SAFE INC.	45,508.71
BE GARDENING & LANDSCAPING	61,972.41
BEDFORD TECHNOLOGY LLC	110,842.68
BEEDIE 132ND STREET SURREY LP	75,010.71
BELL CANADA	921,369.60
BELL DISTRIBUTION	32,346.13
BELL MOBILITY INC.	550,223.90
BENTON & OVERBURY LTD.	39,045.63
BFI CANADA INC. VANCOUVER DISTRICT	12,095,690.16
BILL MATHERS CONTRACTING	495,338.77
BING THOM ARCHITECTS INC.	713,206.05
BLACK PRESS GROUP LTD.	250,390.21
BLACKALL INDUSTRIES INC D.B.A. HIGHLAND LOWBED SERVICE	35,684.62

City of Surrey**Schedule of Payments for Provision of Goods & Services**

For the Year Ended December 31 2014

SUPPLIER NAME	AGGREGATE AMOUNT PAID TO SUPPLIER (\$)
BLACKBURN YOUNG OFFICE SOLUTIONS	37,060.80
BLD DECOR AND SCENERY	36,915.85
BLUE PINE ENTERPRISES LTD.	236,350.41
BMS INTEGRATED SERVICES INC	102,548.69
BNSF RAILWAY COMPANY	41,735.00
BOB JAMES CONTRACTING	36,000.07
BORDEN LADNER GERVAIS LLP	50,864.47
BOUNDARY ELECTRIC (1985) LTD.	92,516.00
BOYDEN VANCOUVER	57,444.20
BRANDT TRACTOR LTD.	186,408.81
BRAY ENTERPRISES LTD.	43,362.49
BREEZE ADERA PROJECTS LTD.	466,171.78
BRIERE PRODUCTION GROUP INC.	112,059.62
BROOKFIELD INFRASTRUCTURE PARTNERSHIPS SURREY	664,067.25
BROOKLYN INVESTMENTS LTD	42,450.93
BRYCO PROJECTS INC	1,681,654.63
BUDGET BRAKE & MUFFLER AUTO CENTRES	96,225.76
BUSY BEE SANITARY SUPPLIES INC.	124,636.16
C.E.S. ENGINEERING LTD.	41,580.00
CAMCENTRAL SYSTEMS INC.	197,740.20
CAMPBELL HEIGHTS LIMITED PARTNERSHIP	51,000.00
CAN RIDGE INDUSTRIES LTD.	25,259.10
CANADA POST CORPORATION	148,372.89
CANADA REVENUE AGENCY	8,680,463.55
CANADA TICKET INC.	28,038.27
CANADIAN ENGINEERED PRODUCTS AND SALES LTD.	484,559.32
CANADIAN FUEL OIL POLISHING (1995) LTD.	33,862.83
CANADIAN LAWN CARE SERVICES LTD.	112,348.89
CANADIAN MATTRESS RECYCLING INC.	86,302.60
CANADIAN NATIONAL RAILWAY COMPANY	33,020.96
CANADIAN PACIFIC RAILWAY COMPANY	34,964.94
CANADIAN UNION OF PUBLIC EMPLOYEES, SURREY LOCAL 402	2,305,820.85
CANBRIGHT ENTERPRISES LTD.	131,359.71
CAN-DIVE CONSTRUCTION LTD.	30,054.17
CANNOR NURSERIES LTD.	126,481.20
CANSEL SURVEY EQUIPMENT LTD.	28,510.48
CANWEST CUTTING & CORING LTD.	209,202.28
CAPILANO HIGHWAY SERVICES COMPANY	167,286.17
CAPITAL TECHNOLOGY PARTNERS	67,994.85
CARDINAL CONTRACTING LTD.	43,307.55
CARSWELL, A DIVISION OF THOMSON CANADA LIMITED	59,504.42
CARTEL COMMUNICATION SYSTEMS INC.	82,724.80
CARTER DODGE CHRYSLER JEEP LTD	173,884.98
CASCADIA ENERGY LTD.	487,800.20
CASCADIA SPORT SYSTEMS INC.	25,168.91
CASH & CARRY	29,547.45
CATALYS LUBRICANTS INC.	28,136.46
CDN TIRE STORE	25,340.63
CEDAR CREST LANDS (B.C.) LTD.	1,398,090.80
CEDAR RIM NURSERY LTD.	71,490.69
CENTRE FOR PUBLIC SAFETY AND CRIMINAL JUSTICE RESEARCH	169,785.00

City of Surrey**Schedule of Payments for Provision of Goods & Services**

For the Year Ended December 31 2014

SUPPLIER NAME	AGGREGATE AMOUNT PAID TO SUPPLIER (\$)
CF PROJECTS INC.	39,773.58
CH2M HILL CANADA LIMITED	93,844.27
CHARTIS INSURANCE COMPANY OF CANADA	66,783.33
CHEMAQUA	29,648.58
CHERNOFF THOMPSON ARCHITECTS	51,809.27
CHEVRON CANADA LIMITED	2,849,307.34
CHRISTIE LITES (VANCOUVER) INC	32,917.53
CHRISTIE LITES SALES LTD.	286,015.89
CHURCHILL ARMoured CAR SERVICE	43,264.97
CINTAS	65,803.45
CITRIX SYSTEMS INC.	49,068.93
CITY OF LANGLEY	212,999.65
CITY OF VANCOUVER	26,157.25
CLEAN FOR YOU CLEANING SERVICES LTD.	294,645.31
CLEARTECH INDUSTRIES INC.	157,848.16
CLEMAS CONTRACTING LTD.	56,529.46
CLOVER TOWING LTD.	89,482.05
CLOVERDALE BUSINESS IMPROVEMENT ASSOC.	173,000.00
COAST WHOLESALE APPLIANCES LTD.	99,447.41
COBRA ELECTRIC LTD.	5,624,405.38
COGENT CONTRACTING INC.	238,116.85
COLLINGWOOD APPRAISALS LTD.	39,391.86
COLUMBIA BITULITHIC - DIVISION OF LAFARGE CANADA INC.	455,538.13
COMMERCIAL LIGHTING PRODUCTS LTD.	174,579.71
COMMISSIONAIRES BC	854,303.13
COMPASS GROUP CANADA LTD	53,130.10
COMPUTRONIX (CANADA) LTD.	190,578.17
CONCORD SECURITY CORPORATION	2,009,541.70
COOKE-SASSEVILLE SENC	106,020.33
CORIOLIS CONSULTING CORP.	27,020.45
CORIX UTILITIES INC.	2,192,179.64
CORIX WATER PRODUCTS LP	102,094.55
COUGAR METAL	42,295.43
COURTESY WINDOW CLEANERS LTD.	25,890.90
CREATIVE CHILDREN FURNITURE AND ART SUPPLIES LTD.	27,388.93
CREATIVE TRANSPORTATION SOLUTIONS LTD.	173,478.38
CRESCENT BEACH LIFE GUARDING CORPORATION	94,250.00
CRESSEY (DOUGLAS) DEVELOPMENT LP	145,014.50
CROCKER EQUIPMENT CO. LTD.	49,994.28
CROWN CONTRACTING LIMITED	3,020,658.45
CROYDON PROJECTS INC.	79,732.80
CSDC SYSTEMS INC.	140,928.65
CULINARY CAPERS CATERING INC.	187,855.58
CUMMINS WESTERN CANADA VANCOUVER BRANCH	41,272.49
CUSTOM LOADING LTD.	270,877.59
CWPC PROPERTY CONSULTANTS LTD.	65,325.75
D.A. ABERDEEN & ASSOCIATES LTD.	101,713.72
DAMS FORD LINCOLN SALES LTD.	244,216.18
DANMAR CONSTRUCTION LTD.	244,747.91
DATAFIX A DIVISION OF COMPRINT SYSTEMS	102,270.00
DAVEY TREE EXPERT CO. OF CANADA LIMITED	188,762.66

City of Surrey**Schedule of Payments for Provision of Goods & Services**

For the Year Ended December 31 2014

SUPPLIER NAME	AGGREGATE AMOUNT PAID TO SUPPLIER (\$)
DAWSON & SAWYER DEVELOPMENTS (SEMIAHMOO) LTD.	352,774.10
DB PERKS & ASSOCIATES LTD.	111,787.12
DEEP BLUE INVESTMENT CORP.	53,203.22
DELCAN CORPORATION	618,448.50
DELL CANADA INC.	1,405,055.98
DENBOW TRANSPORT LTD.	98,900.99
DENTONS CANADA LLP	960,436.83
DESJARDINS FINANCIAL SECURITY INVESTMENTS	27,546.66
DH DESIGN WORKS LTD. DBA LETTERBOX DESIGN	25,593.75
DIAMOND HEAD CONSULTING LTD.	399,146.16
DIESELTECH TRUCK REPAIR	75,331.87
DILIGENT BOARD MEMBER SERVICES INC.	35,686.56
DILLON CONSULTING LIMITED	1,053,827.15
DINESEN NURSERIES LTD.	135,385.09
DIRECT EQUIPMENT WEST LTD.	43,366.34
DIVERSIFIED MANAGEMENT INC	30,356.29
DIVISION 15 MECHANICAL LTD.	354,481.79
DIXON HEATING & SHEET METAL LTD.	60,413.70
DL SAFETY CONSULTING LTD.	1,148,660.43
DL WATTS FLOORINGS (1994) LTD.	124,849.97
DLO MOVE SUPPORT SERVICES LTD.	87,887.30
DOCU-LINK INTERNATIONAL INC	49,964.04
DORIS TUNBRIDGE_TD WATERHOUSE	25,030.16
DOUBLE M EXCAVATING LTD.	367,446.77
DOUBLE R RENTALS 1987 LIMITED	73,480.82
DOUGLAS COLLEGE	75,575.01
DOUGLAS LAKE EQUIPMENT LTD.	30,365.79
DOWNTOWN SURREY BUSINESS IMPROVEMENT ASSOCIATION	862,757.86
DREAM CASTLE HOMES LTD.	66,208.80
DREAMSTAR DEVELOPMENTS LTD.	57,275.99
DS TACTICAL	25,526.15
DYE & DURHAM CORPORATION	130,523.94
DYNAMIC ASPHALT SERVICES INC.	53,867.54
E.B. HORSMAN & SON	54,217.40
E.P. ENGINEERED PUMP SYSTEMS LTD.	59,358.62
EAST RICHMOND NURSERIES INC.	72,641.60
EAST-WEST BUILDING MAINTENANCE LTD.	96,396.19
E-COMM,EMERGENCY COMMUNICATION FOR BRITISH COLUMBIA INC.	959,106.96
ECONOLITE CANADA, INC.	154,130.60
ECOWORKS LANDSCAPE SERVICES LTD.	153,223.04
ELEGANT IRONWORKS (2005) LTD.	115,785.47
ELLA VENTURES LTD. DBA BC UPFITTERS AND LINE-X	35,109.68
ELLISDON CORPORATION	19,459,635.65
EMCO CORPORATION	369,371.98
ENGINEERED PUMP SYSTEMS LTD.	31,931.92
ENJOY - THE LIFE EXPERIENCES CO.	33,073.75
ENKON ENVIRONMENTAL	44,547.47
ENTERPRISE RENT-A-CAR CANADA LIMITED	53,097.59
ENVIRO CAN CLEAN	46,905.20
ENVIRONMENTAL EDUCATION ACTION PROGRAM SOCIETY (EEAP)	61,440.75
ENVIRO-VAC (A DIVISION OF PARAGON REMEDIATION GROUP LTD.)	31,142.23

City of Surrey**Schedule of Payments for Provision of Goods & Services**

For the Year Ended December 31 2014

SUPPLIER NAME	AGGREGATE AMOUNT PAID TO SUPPLIER (\$)
EQUIPARC	50,252.96
ER PLUS RISK MANAGEMENT GROUP INC	52,658.81
ERICSSON MFG. LTD.	25,898.88
ESRI CANADA LIMITED	453,600.00
ETHICAL PLANET SUPPLY COMPANY	51,041.04
EVENTPOWER	58,525.27
EXTREME GLASS LTD.	68,419.97
FABCO PLASTICS	38,667.13
FAMILY SERVICES OF GREATER VANCOUVER	104,357.56
FARM-TEK SERVICES INC.	216,230.70
FDM SOFTWARE LTD.	142,725.60
FEDERATION OF CANADIAN MUNICIPALITIES	69,181.74
FERNGROVE GARDEN CARE	60,493.19
FINAL DRIVE INVESTMENTS LTD	66,520.05
FIRST TRUCK CENTRE VANCOUVER INC.	205,949.54
FIRSTONSITE RESTORATION L.P.	185,868.12
FITNESS TOWN COMMERCIAL (FTC)	43,040.61
FLAMAN FITNESS B.C. LTD.	102,792.65
FLOCOR INC.	25,655.19
FLYNN CANADA LTD.	175,659.48
FORRESTER SWITZERLAND GMBH	46,000.00
FORTISBC - NATURAL GAS & ENERGY	3,583,114.59
FRASER GLASS INSTALLATIONS LTD	116,366.25
FRASER RICHMOND SOIL & FIBRE LTD.	3,621,413.74
FRASER VALLEY EQUIPMENT LTD.	40,197.79
FRASER VALLEY GILBERT & SULLIVAN SOCIETY	35,859.96
FRASER VALLEY HERITAGE RAILWAY SOCIETY	343,858.20
FRASER VALLEY REFRIGERATION LTD.	69,505.74
FRASER VALLEY SNOW REMOVAL INC.	60,775.70
G & R SINGH & SON TRUCKING LTD.	345,762.11
G.R.P. CONSTRUCTION LTD.	105,579.09
GAGE-BABCOCK & ASSOCIATES LTD.	41,223.88
GARTNER CANADA, CO.	41,160.00
GCL CONTRACTING AND ENGINEERING INC.	1,244,498.25
GEMCO CONSTRUCTION LTD.	33,337.50
GEOPACIFIC CONSULTANTS LTD.	71,708.74
GEOSYS TECHNOLOGY SOLUTIONS	51,817.50
GFS BRITISH COLUMBIA INC.	98,835.53
GIBRALTAR HOLDINGS LTD.	65,319.10
GLACIER MEDIA INC.	172,041.52
GLEN CHUA MEDIA	26,694.50
GLOBAL EXCAVATING & DEMOLITION LTD.	35,118.30
GOLD KEY SALES AND LEASE LTD.	179,892.81
GOODYEAR CANADA INC.	27,813.19
GORANSON CONSTRUCTION LTD.	426,392.84
GRAHAM CONSTRUCTION & ENGINEERING LP	29,976,316.40
GRANDVIEW BLACKTOP LTD.	799,823.46
GRANDVIEW POINTE DEVELOPMENTS INC.	74,495.61
GREATER VANCOUVER REGIONAL DISTRICT	311,046.14
GREATER VANCOUVER SEWERAGE AND DRAINAGE DISTRICT	30,519,724.00
GREATER VANCOUVER WATER DISTRICT	42,143,818.14

City of Surrey**Schedule of Payments for Provision of Goods & Services**

For the Year Ended December 31 2014

SUPPLIER NAME	AGGREGATE AMOUNT PAID TO SUPPLIER (\$)
GREEN OVER GREY LIVING WALLS AND DESIGN INC.	30,899.97
GREEN TIMBERS HERITAGE SOCIETY	120,000.00
GREENBARN POTTERS SUPPLY LTD.	38,081.81
GREGG DISTRIBUTORS (B.C.) LTD.	36,321.08
GUILLEVIN INTERNATIONAL CO.	30,494.28
H J PROPERTY INVESTMENTS LTD.	298,114.67
HABITAT SYSTEMS INC.	107,361.43
HANLEY AGENCIES LTD.	603,821.63
HAPA LANDSCAPE ARCHITECTURE COLLABORATIVE INC.	217,131.36
HARBOUR WEST CONSULTING INC.	31,237.50
HARRIS CANADA SYSTEMS, INC.	42,613.95
HAZICO HOLDINGS	25,181.16
HAZMASTERS INC.	92,000.70
HDR CORPORATION	47,250.00
HEATHERBRAE BUILDERS CO. LTD.	20,602,531.25
HENDERSON RECREATION EQUIPMENT LIMITED	28,052.10
HERITAGE OFFICE FURNISHINGS LTD.	763,773.30
HI-PRO SPORTING GOODS LTD.	27,632.58
HOLIDAYLIGHTS.COM INC. DBA STAR ILLUMINATIONS	71,635.20
HOMAN ROOFING LTD.	31,815.00
HORIZON LANDSCAPE CONTRACTORS INC.	1,226,640.13
HOULE ELECTRIC LIMITED	36,827.72
HUB YOUR CYCLING CONNECTION	98,355.00
HUGH & MCKINNON REALTY LTD.	64,869.66
HUGHES CONDON MARLER ARCHITECTS	623,613.24
HYLAND EXCAVATING LTD.	1,502,542.96
HYTEK MECHANICAL INC.	432,206.89
IBM CANADA LTD.	51,845.70
IC WALL & FLOOR SOLUTIONS	30,461.36
IDEXX LABORATORIES CANADA LP	32,056.79
IMMIGRANT SERVICES SOCIETY OF BC	82,053.00
IMPERIAL PARKING CANADA CORPORATION	250,303.23
IMPERIAL PAVING LIMITED	19,212,160.77
IMPEX MANAGEMENT LTD.	107,164.63
INFINITE IDEAS	72,665.79
INFINITY PROPERTIES LTD.	74,099.17
INLINE SALES AND SERVICE LTD.	34,608.09
INPROTECT SYSTEMS INC.	80,498.11
INSTANT LAWN TURF FARM(1994)	67,265.40
INTEGRATED DIRECT RESPONSE SERVICES	311,267.72
INTERCONTINENTAL TRUCK BODY (BC) INC.	42,886.16
INTERNATIONAL CROWD MANAGEMENT INC.	79,132.94
INTERNATIONAL WEB EXPRESS INC	158,939.66
INTERPAVE PRECAST SYSTEMS LTD.	87,909.80
INTERPROVINCIAL TRAFFIC SERVICES LTD.	233,914.85
I-OPEN TECHNOLOGIES INC.	57,309.17
IRON CURTAIN FENCE & GATE LTD.	25,024.87
IRON MOUNTAIN CANADA CORPORATION	129,016.88
ISL ENGINEERING AND LAND SERVICES LTD.	723,633.89
ISLAND KEY COMPUTER LTD	30,784.54
J E BINDING ENTERPRISES LTD. DBA SURREY AUTO TEC	69,313.42

City of Surrey**Schedule of Payments for Provision of Goods & Services**

For the Year Ended December 31 2014

SUPPLIER NAME	AGGREGATE AMOUNT PAID TO SUPPLIER (\$)
J. COTE & SON EXCAVATING LTD.	2,007,686.15
J.R. INDUSTRIAL SUPPLIES LTD.	386,972.27
J.S. FERGUSON CONSTRUCTION INC	493,265.39
JACK CEWE LTD.	1,371,408.80
JB MARKO DEVELOPMENT CORP.	93,107.53
JL LAWN & TREE CARE INC.	119,579.67
JMP LANDSCAPING AND CITYSCAPE SOLUTIONS INC	38,861.14
JOHN DONNELLY & ASSOCIATES EVENT MARKETING INC.	287,504.54
KAL TIRE	120,520.38
KASIAN ARCHITECTURE INTERIOR DESIGN & PLANNING LIMITED	1,900,309.26
KENNEDY ANDERSON CREATIVE GROUP	29,283.75
KENT'S BACKHOE SERVICES	189,682.54
KERR WOOD LEIDAL ASSOCIATES LTD.	731,866.26
KEYWEST ASPHALT LTD.	1,194,616.80
KIMBERLEY YARKER LTD.	37,406.25
KING HOE EXCAVATING LTD	2,172,686.57
KING SERVICES CONSTRUCTION GROUP & DEVELOPMENTS INC.	98,938.50
KLM CONTRACTING LTD.	109,319.17
KPMG LLP	86,350.81
KRP COMMUNICATIONS LTD.	55,465.00
KT CONCRETE WORKS	29,002.50
KT TRAFFIC SOLUTIONS	36,099.00
L & J GRAPHICS CORPORATION	38,386.01
L.I.T. AQUATICS LTD.	457,226.63
LAFARGE ASPHALT TECHNOLOGIES A DIV. OF LAFARGE CANADA INC.	557,500.99
LAFARGE CANADA INC. C.O.B. AS COLUMBIA BITULITHIC	2,158,670.61
LAFARGE CANADA INC. LAFARGE V.R.M.	36,772.73
LAKEWOOD BEECH DEVELOPMENTS LTD.	27,712.44
LAND TITLE AND SURVEY AUTHORITY OF BC	83,250.00
LANGLEY CONCRETE LIMITED PARTNERSHIP	286,862.10
LEADING PROJECT MANAGEMENT INC.	161,885.85
LEDCOR CONSTRUCTION LTD.	334,192.73
LEE DUNCAN HOLDINGS LTD.	112,961.52
LEE'S TREES & EXCAVATING SERVICES	161,905.12
LEHIGH MATERIALS, A DIV. OF LEHIGH HANSON MATERIALS LTD.	113,772.27
LEVELTON CONSULTANTS LTD.	154,097.84
LEVITT-SAFETY	36,342.66
LIEBERT CANADA, DIVISION OF EMERSON ELECTRIC CANADA LTD	30,281.44
LIFE FITNESS	214,076.24
LIFESTYLE MAINTENANCE INC.	567,995.59
LINKEDIN IRELAND LIMITED	25,700.00
LM GARDENING INC.	279,102.75
LOBLAW COMPANIES LIMITED	1,734,958.66
LOGIC GROUP	42,127.41
LONG VIEW SYSTEMS CORPORATION	72,023.96
LORDCO PARTS LTD.	51,414.54
M.VAN NOORT & SONS BULB CO.LTD	36,351.73
MACK KIRK ROOFING & SHEET METAL LTD.	83,688.32
MAINLAND CIVIL SITE SERVICES INC.	117,152.47
MAINLAND CIVIL WORKS INC.	1,461,752.36
MAINLAND SAND & GRAVEL ULC	589,737.10

City of Surrey**Schedule of Payments for Provision of Goods & Services**

For the Year Ended December 31 2014

SUPPLIER NAME	AGGREGATE AMOUNT PAID TO SUPPLIER (\$)
MANITOU INCORPORATED	55,929.28
MANUFACTURERS LIFE INSURANCE COMPANY (MANULIFE FINANCIAL)	2,272,492.83
MAPLE REINDERS INC.	1,038,832.37
MARINE ROOFING (1996) LTD.	143,683.58
MARINE ROOFING LTD.	102,614.71
MARSHALL SURVEYS LTD.	53,724.53
MAR-TECH UNDERGROUND SERVICES LTD.	857,967.35
MARTENS ASPHALT LTD.	951,953.84
MARTHA DOW PH D.,CONSULTANT	33,500.00
MASON LIFT LTD.	88,773.94
MATCON CIVIL CONSTRUCTORS INC	207,280.40
MAXWELL FLOORS LTD.	30,556.06
MAXXAM ANALYTICS	66,728.91
MAYFAIR INDUSTRIAL PAINTING LTD.	38,026.50
MCAP SERVICE CORPORATION MORTGAGE SERVICING CENTRE	36,138.47
MCELHANNEY CONSULTING SERVICES LTD.	170,146.21
MCEWAN ELECTRIC LTD.	50,849.73
MCRAE'S ENVIRONMENTAL SERVICES LTD.	318,591.94
MCRAE'S POWER SWEEPING LTD.	574,978.19
MCRAE'S SEPTIC TANK SERVICE (FRASER VALLEY LTD.)	1,439,043.70
MD SIGNS	37,146.04
MEADOWLANDS HORTICULTURAL INC.	44,811.75
MERIT KITCHENS (2002) LTD.	34,549.01
METRO COMPACTOR WEST INC.	39,952.64
METRO TESTING LABORATORIES (BURNABY) LTD.	62,396.49
METRO TESTING LABORATORIES (SURREY) LTD.	60,766.97
MICHAEL A. KRONDL, ARTIST	160,242.51
MICRO COM SYSTEMS LTD.	619,132.45
MICROSERVE BUSINESS COMPUTER SERVICES	66,859.02
MICROSOFT CANADA CO.	88,168.46
MICROSOFT LICENSING, GP	915,164.81
MIERAU CONTRACTORS LTD.	254,447.32
MILLER CAPILANO MAINTENANCE CORPORATION	67,688.25
MILLS BASICS	199,135.47
MINISTER OF ENVIRONMENT	70,000.00
MINISTER OF FINANCE	20,292,583.80
MINISTER OF FINANCE AND CORPORATE RELATIONS	2,817,576.14
MISSION CONTRACTORS LTD.	396,417.14
MK ILLUMINATION CANADA WEST INC	50,606.27
MMM GROUP LIMITED	85,937.12
MODERN GROUNDS MAINTENANCE LTD.	346,752.00
MODO THE CAR CO-OP	42,462.36
MODU-LOC FENCE RENTALS LTD.	58,058.40
MORGAN HEIGHTS CONSTRUCTION CORPORATION	1,010,426.46
MORRISON HERSHFIELD LIMITED	183,023.34
MSC INDUSTRIAL SUPPLY ULC	36,680.55
MUD BAY DYKING DISTRICT	29,751.00
MULTIVISTA CONSTRUCTION DOCUMENTATION	46,007.76
MUNICIPAL PENSION PLAN	15,955,266.20
MURRAY LATTA PROGRESSIVE MACHINE INC.	93,094.75
MWL DEMOLITION LTD.	477,024.49

City of Surrey**Schedule of Payments for Provision of Goods & Services**

For the Year Ended December 31 2014

SUPPLIER NAME	AGGREGATE AMOUNT PAID TO SUPPLIER (\$)
N.A.T.S. NURSERY LTD.	137,525.78
NAKASSA SOLUTIONS LTD.	31,164.00
NAPA SURREY - MAG AUTO & INDUSTRIAL SUPPLIES	42,527.92
NATIONAL CONCRETE ACCESSORIES A DIVISION OF PREMETALCO INC.	28,847.13
NATIONAL PUBLIC RELATIONS INC.	168,282.01
NEC CANADA, INC.	842,468.56
NEMATO CORP	586,700.00
NERO GLOBAL TRACKING	86,859.80
NEULION, INC.	35,050.40
NEW LINE SKATEPARKS INC.	1,478,201.07
NEWALTA CORPORATION	41,341.18
NEWTON BUSINESS IMPROVEMENT ASSOCIATION	400,000.00
NICE SYSTEMS CANADA LTD.	108,547.41
NOBLE CORPORATION	33,244.37
NOR IMAGES ENTERPRISES LTD.	53,856.58
NORTH 60 DEVELOPMENT INC.	45,718.18
NORTHCOAST BUILDING PRODUCTS LTD.	49,820.03
NORTHWEST GARDENING SERVICES LTD.	223,691.45
NORTHWEST HYDRAULIC CONSULTANTS LTD.	401,415.44
NU-GRO LTD. DBA AAT DIRECT SOLUTIONS	45,100.90
OCEAN MARKER SPORT SURFACES LTD.	46,358.55
ODLUM BROWN LIMITED	27,285.23
OGAWA LANDSCAPE DESIGN	58,617.82
OLYMPIC INTERNATIONAL SALES LIMITED	1,794,514.41
OMEGA & ASSOCIATES ENGINEERING LTD.	39,593.12
OMNI ENGINEERING INC.	206,073.14
ON THE SPOT SERVICES INC.	81,003.13
OPEN TEXT CORPORATION	321,335.75
OPUS DAYTONKNIGHT CONSULTANTS LTD.	105,242.95
ORACLE CANADA ULC	305,663.38
ORION FIRE DISTRIBUTION LTD.	25,273.41
OVERHEAD DOOR COMPANY	147,815.31
PACHENA PROPERTIES LTD.	103,950.00
PACIFIC BARK BLOWERS INC.	27,390.30
PACIFIC COAST HEAVY TRUCK GROUP	181,873.06
PACIFIC FLOW CONTROL LTD.	121,050.07
PACIFIC SURREY CONSTRUCTION LTD.	436,451.56
PALADIN SECURITY GROUP LTD.	259,524.08
PALMIERI BROS. PAVING LTD.	28,077.00
PANARAMA TECHNOLOGIES LTD.	40,139.67
PANORAMA STATION	391,015.34
PARA SPACE LANDSCAPING INC.	58,961.76
PARAGON ENGINEERING LTD.	205,080.21
PARKTORIA TECHNOLOGIES LTD.	31,932.28
PARSONS BRINCKERHOFF HALSALL INC.	53,532.48
PARSONS INC.	48,562.01
PARTNERSHIPS BRITISH COLUMBIA	522,543.32
PATTISON OUTDOOR ADVERTISING L.P.	30,666.42
PAUL MAXIM, CONSULTANT	47,250.00
PBX ENGINEERING LTD.	55,656.31
PCI KING GEORGE DEVELOPMENTS INC.	102,587.52

City of Surrey**Schedule of Payments for Provision of Goods & Services**

For the Year Ended December 31 2014

SUPPLIER NAME	AGGREGATE AMOUNT PAID TO SUPPLIER (\$)
PCL CONSTRUCTORS WESTCOAST INC	9,441,986.48
PCM PROPERTY SERVICES INC.	52,978.54
PEDRE CONTRACTORS LTD.	5,417,437.19
PEEL'S NURSERIES LTD.	50,718.65
PEERS EMPLOYMENT & EDUCATION RESOURCES INC	103,653.98
PERFORMANCE ELECTRIC LTD.	45,201.16
PERFORMANCE VISUAL WORKS INC	26,049.71
PETER CLAIR, INSTRUCTOR	41,256.87
PHOENIX TENT AND EVENT RENTALS	86,187.48
PIEDMONT SHEET METAL (1997) LTD.	27,131.40
PIER 16 HOMES LTD.	39,613.95
PILLAR COUPE CONSULTING.	35,689.50
PIT STOP PORTABLE TOILET SERVICES LTD. BC	30,401.41
PITNEY BOWES	63,930.64
PITNEYWORKS	505,000.04
PIVOTAL PROJECTS INCORPORATED	308,426.92
PLASTICS SOLUTIONS CANADA INC.	64,522.48
PNR RAILWORKS INC.	473,314.48
POLYCRETE RESTORATIONS LTD.	180,538.14
POLYGON DEVELOPMENTS 194 LTD.	57,221.48
PORTAL VILLAGE MANAGEMENT LTD.	28,033.84
PRAIRIECOAST EQUIPMENT	121,174.80
PRECISION FIBRE STRUCTURES INC.	185,577.00
PRECISION SERVICE & PUMPS INC.	30,838.29
PREMIER PACIFIC SEEDS LTD.	46,289.44
PRICEWATERHOUSE COOPERS LLP CHARTERED ACCOUNTANTS	254,593.50
PRINTHINK SOLUTIONS INC	151,707.29
PRO ACTIVE HAZMAT & ENVIRONMENTAL	45,131.70
PRO QUALITY LOCKSMITH CO.	42,728.55
PRO SOUND & STAGE LIGHTING LTD.	28,698.01
PROFIRE EMERGENCY EQUIPMENT INC.	109,191.61
PROGRESSIVE FENCE INSTALLATIONS LTD.	269,507.70
PROPER LANDSCAPING INC.	445,153.63
PROSHOW AUDIOVISUAL BROADCAST	39,293.63
PROSTAR PAINTING AND RESTORATION LTD	45,262.07
PURAN CONSTRUCTION (1997) LTD.	69,159.30
PURPLE FORGE CORP	56,175.00
PW TRENCHLESS CONSTRUCTION INC.	1,523,719.36
QUADRAZEN INC.	29,176.88
QUADRI PROPERTIES LTD.	75,178.22
R. AND L. BIO-PEST CONTROL LTD.	55,662.56
R.F. BINNIE & ASSOCIATES LTD.	1,794,840.08
RAINBOW PAVING LTD.	447,509.64
RAINCOAST APPLIED ECOLOGY	94,263.71
RAYBERN ERECTORS LTD.	86,506.76
RAZOR MANUFACTURING LTD.	43,966.54
READ JONES CHRISTOFFERSEN LTD.	50,882.31
RECEIVER GENERAL FOR CANADA	94,740,148.61
RECOLLECT SYSTEMS INC.	29,117.76
RECTEC INDUSTRIES INC.	607,475.93
REPUBLIC OF QUALITY	61,503.75

City of Surrey**Schedule of Payments for Provision of Goods & Services**

For the Year Ended December 31 2014

SUPPLIER NAME	AGGREGATE AMOUNT PAID TO SUPPLIER (\$)
RESHAPE INFRASTRUCTURE STRATEGIES LTD.	26,223.77
RESOLUTION REPROGRAPHICS LTD.	60,685.16
RETHINK COMMUNICATIONS INC.	33,952.13
RIADA SALES INC.	248,659.24
RICHCO CONTRACTING LTD.	1,252,186.63
RICOH CANADA INC	68,848.83
RISKWIDE CONSULTING INC	34,308.75
RJS PAINTING & WALLCOVERING LIMITED	96,344.75
ROADWAY TRAFFIC PRODUCTS LTD.	250,953.31
ROARON CONSTRUCTION LIMITED	32,122.50
ROBERT DAVIDSON, ARTIST	60,760.00
ROCK MECHANICAL INC.	33,506.91
ROCKY MOUNTAIN PHOENIX	208,243.45
ROGAD CONSTRUCTION(2006) LTD.	175,281.63
ROLLINS MACHINERY LIMITED	309,485.46
RONA HOME CENTRE	34,527.44
RONA REVY INC.	30,023.93
RONCO PRODUCTS INC.	26,743.42
ROPER GREYELL LLP	86,792.17
ROSS MORRISON ELECTRICAL LTD.	29,247.75
ROYAL CANADIAN MOUNTED POLICE	38,586.38
ROYAL CITY FIRE SUPPLIES LTD.	29,128.45
ROYAL CITY YOUTH BALLET	48,633.00
ROYAL LEPAGE NORTHSTAR REALTY	42,000.00
ROYAL PRINTERS LTD.	65,436.00
RUTH BEER & CHARLOTTE WALL	59,279.95
RWDI AIR INC.	51,276.69
SAFE GUARD FENCE LTD.	95,032.51
SANDPIPER CONTRACTING LLP	1,047,614.25
SAVE ON FOODS	26,094.16
SBC INSURANCE AGENCIES LTD.	39,665.35
SCALAR DECISIONS INC.	267,637.84
SCANCORE LIMITED	650,761.50
SCHINDLER ELEVATOR CORPORATION	111,631.78
SCHOOL DISTRICT (NO. 36)	63,337.00
SCHREIBER PURE INGENUITY	39,959.59
SEA TO SKY TRANSFER	157,918.46
SELECT PROJECT MANAGEMENT LTD.	206,170.20
SEMIAHMOO ARTS SOCIETY	38,229.62
SEMIAHMOO ARTS, COMMUNITY ARTS	28,473.06
SEMIAHMOO BULLDOZING & TRUCKING LTD.	121,844.65
SENSUS COMMUNICATION SOLUTIONS INC	78,151.78
SENTINEL SECURITY SOLUTIONS INC.	105,696.20
SERVICENOW, INC.	327,406.42
SHADES TANKERS (1976) LTD.	86,807.18
SHANAHAN'S BUILDING PRODUCTS DIV OF SHANAHANS LTD PARTNERSH	37,224.54
SHAPE ARCHITECTURE INC.	82,071.14
SHAPIRO HANKINSON & KNUTSON LAW CORP	49,954.70
SHAW BUSINESS, A DIVISION OF SHAW TELECOM G.P	31,688.21
SHAW CABLESYSTEMS G.P.	69,548.00
SHERATON VANCOUVER GUILDFORD HOTEL	39,933.43

City of Surrey

Schedule of Payments for Provision of Goods & Services

For the Year Ended December 31 2014

SUPPLIER NAME	AGGREGATE AMOUNT PAID TO SUPPLIER (\$)
SHERINE INDUSTRIES LTD.	105,544.19
SHOWMAX EVENT PRODUCTION SERVICES	26,140.10
SIMON FRASER UNIVERSITY	146,206.02
SINGH TRUCKING LTD.	45,881.41
SINGLETON URQUHART LLP	111,130.37
SIRSI CORP DBA: SIRSIDYNIX	68,910.24
SITE ECONOMICS LTD.	31,500.00
SKYE CONSULTING	69,722.49
SMAK MEDIA AND PROMOTIONS INC	31,000.00
SMEAL FIRE APPARATUS CO.	375,660.00
SMITH-CAMERON PUMP SOLUTIONS	56,003.98
SMS EQUIPMENT INC.	61,338.89
SOFTCHOICE CORPORATION	153,269.74
SOLARWINDS, INC.	42,297.09
SOLTERRA (72ND AVE) LP	65,079.84
SOURCE OFFICE FURNISHINGS & SYSTEMS LTD.	40,590.34
SOUTH COAST BRITISH COLUMBIA TRANSPORTATION AUTHORITY	116,558.55
SOUTHERN RAILWAY OF BC LTD.	143,658.14
SOUTHWESTERN FLOWTECH & ENVIRONMENTAL LTD.	54,153.75
SPACE2PLACE DESIGN INC.	35,232.50
SPECIMEN TREES WHOLESAL NURSERIES LTD.	163,628.33
SPICERS CANADA LTD.	147,755.83
SPORT MEDICINE COUNCIL OF B.C.	30,217.80
STAK FITNESS	179,251.49
STANTEC CONSULTING LTD.	641,083.95
STAR RENTALS LTD.	34,371.44
STEELE SECURITY INC.	30,832.21
STEELE'S GARAGE	70,169.55
STEER DAVIES & GLEAVE NORTH AMERICA INCORPORATED	146,984.54
STEFAN, FRASER & ASSOCIATES INC.	50,695.00
STERLING FENCE CO. LTD.	40,976.25
STEVE MURRAY TRUCKING	78,914.86
STILLWOOD CAMP & CONFERENCE CENTRE	31,219.00
STUART OLSON DOMINION CONSTRUCTION LIMITED	148,649.90
STUDIO ROSO LIMITED	28,696.11
SULLY'S LAWN CARE & LANDSCAPING	64,748.69
SUMMIT VALVE AND CONTROLS INC. (BC)	27,681.06
SUNCORP VALUATIONS LTD.	40,673.76
SUNRISE LANDSCAPING LTD.	108,951.50
SUPER SAVE DISPOSAL INC.	101,122.30
SUPERIOR ASPHALT PAVING LTD	180,298.13
SUPERIOR CITY SERVICES LTD.	589,108.65
SUPERIOR PROPANE INC.	34,486.89
SURREY ASSOCIATION FOR COMMUNITY LIVING	72,922.63
SURREY CRIME PREVENTION SOCIETY	28,850.00
SURREY FOOD BANK SOCIETY	33,882.60
SURREY RADIATOR & AIR CONDITIONING	27,389.45
SURREY TOURISM AND CONVENTION ASSOCIATION	555,323.62
SUTTLE RECREATION INC.	118,087.20
SUTTON ROAD MARKING LTD.	546,184.63
SWAN COMMUNITY SERVICES LTD.	25,740.00

City of Surrey**Schedule of Payments for Provision of Goods & Services**

For the Year Ended December 31 2014

SUPPLIER NAME	AGGREGATE AMOUNT PAID TO SUPPLIER (\$)
SWR DRAIN SERVICE LTD	40,910.87
SYMANTEC CORPORATION	36,490.08
SYSCO FOOD SERVICES OF CANADA, INC.	86,396.73
TAG CONSTRUCTION LTD.	4,110,005.21
TARGA CONTRACTING LTD.	44,986.46
TASK CONSTRUCTION MANAGEMENT	27,708.19
TAYLOR KURTZ ARCHITECTURE & DESIGN INC.	517,052.58
TEK SYSTEMS CANADA INC.	88,289.25
TELUS COMMUNICATIONS COMPANY	709,863.43
TELUS SERVICES INC. PAYMENT PROCESSING	496,806.08
TETRA TECH EBA INC.	341,783.51
THE ACTIVE NETWORK, LTD.	108,373.39
THE AGENCY GROUP, LTD.	27,000.00
THE AME CONSULTING GROUP LTD.	33,932.03
THE BIRKS COMPANY	119,962.47
THE CENTRE FOR CHILD DEVELOPMENT OF THE L.MAINLAND	76,275.00
THE CO-OPERATORS	38,256.05
THE CROYDON DRIVE DEVELOPMENT LLP	36,280.88
THE DRIVING FORCE INC.	159,256.44
THE DUTCHMAN'S CATERERS LTD.	28,164.84
THE FINDOLOGIST	30,720.26
THE GOURMET LUNCH LADIES	27,837.32
THE HARRY WALKER AGENCY INC	134,721.17
THE HOCKEY SHOP	35,457.71
THE HOME DEPOT	47,654.92
THE LOGIC GROUP	28,775.75
THE STEWART GROUP	41,991.47
THE TEMPEST DEVELOPMENT GROUP INC.	94,949.65
THE W GROUP	117,665.63
THURBER ENGINEERING LTD.	80,805.07
TIDE'S OUT SERVICES LTD.	796,826.37
TIM DILLON & ASSOCIATES STRATEGIC COMPENSATION	30,450.00
TK GRAPHICS	112,229.54
TMF TEXTILE SERVICES	25,332.23
TODAY'S TILE LTD	105,642.08
TOMKO SPORTS SYSTEMS INC.	58,600.64
TOPPING ELECTRONICS - DIV. OF INSPECTECH ANALYGAS GROUP INC.	28,015.99
TOTAL ENERGY SYSTEMS LTD.	432,655.72
TOTER INCORPORATED	282,523.86
TOURISM SURREY	42,290.00
TOWNSHIP OF LANGLEY	112,122.81
TRAFCO (CANADA)	167,014.68
TRANE CANADA T42324C	427,809.53
TRICO EXCAVATING INC.	1,384,656.43
TURNBULL CONSTRUCTION PROJECT MANAGERS LTD.	360,839.43
TYBO CONTRACTING LTD.	1,493,984.73
UBS INDUSTRIES	44,879.47
ULMER CONTRACTING LTD.	74,463.00
UNION OF BRITISH COLUMBIA MUNICIPALITIES	159,268.98
UNISOURCE CANADA INC.	81,865.15
UNIT4 BUSINESS SOFTWARE CORP	150,545.61

City of Surrey**Schedule of Payments for Provision of Goods & Services**

For the Year Ended December 31 2014

SUPPLIER NAME	AGGREGATE AMOUNT PAID TO SUPPLIER (\$)
UNITED RENTALS OF CANADA, INC.	34,112.57
UNITED WAY OF THE LOWER MAINLAND	210,007.05
UNITOW SERVICES (1978) LTD.	29,400.93
UNIVERSAL SUPPLY CO. INC	36,661.26
UNIWELD SERVICES (2007) LTD.	34,787.69
URBAN SYSTEMS LTD.	865,531.47
URS CANADA INC.	89,416.56
VALLEY MOBILE POWERWASH (AVON-LEAH ENTERPRISES LTD.)	73,840.17
VALLEY TRAFFIC SYSTEMS INC	30,589.10
VAN CITY CREDIT UNION	27,300.53
VANCOUVER CASKET LTD.	83,594.47
VANE LAWN & GARDEN SERVICES LTD.	420,286.96
VAN-KEL IRRIGATION DIV. OF EMCO CORPORATION	31,626.51
VERATEC ENGINEERED PRODUCTS INC.	80,332.95
VESTA PROPERTIES (SULLIVAN HILLS) LTD.	124,204.14
VICTORIA MOBILE RADIO LTD.	28,582.40
VIMAR EQUIPMENT LTD.	28,992.31
VISION CRITICAL COMMUNICATIONS INC.	43,170.00
VOVO PRODUCTIONS INC.	26,670.00
W.D.I. SERVICES LTD. A DIVISION OF HERITAGE OFFICE FURNISHINGS LTD.	28,644.01
W.K. WILLIAMS CONSULTING SERVICES	31,342.50
WAL-MART SUPERCENTER	36,540.29
WALNUT GROVE CONSTRUCTION	59,295.14
WASHINGTON SPEAKERS BUREA	68,162.50
WASTE MANAGEMENT OF CANADA CORPORATION	326,360.42
WEB ENGINEERING LTD.	1,389,233.59
WEDLER ENGINEERING LLP	135,140.33
WESCO DISTRIBUTION CANADA LP	83,666.33
WEST COAST BARK PRODUCTS INC	37,682.72
WEST PACIFIC CONSULTING GROUP MANAGED SERVICES INC.	116,101.14
WESTCHEM MFG. LTD.	51,345.60
WESTERN PACIFIC ENTERPRISES LTD.	37,517.75
WESTERN SAFETY PRODUCTS LTD.	33,962.47
WESTKEY GRAPHICS LTD.	33,443.12
WESTPORT CONSTRUCTION GROUP INC.	187,425.53
WESTPRO INFRASTRUCTURE LTD.	5,411,617.66
WESTVIEW SALES LTD.	127,937.10
WHITE PAPER CO. LTD.	67,346.87
WICKE HERFST MAVER CONSULTING INC.	26,232.82
WILDES CONSULTING INC.	38,420.04
WILLIS CANADA INC.	1,870,424.90
WILLOWBROOK MOTORS LTD.	47,593.21
WINVAN PAVING LTD.	10,117,855.65
WISHBONE INDUSTRIES LTD.	50,325.47
WOLSELEY CANADA INC.	398,187.51
WOOD WYANT INC.	52,687.53
WORK AUTHORITY, A DIVISION OF KODIAK GROUP HOLDINGS CO.	46,809.68
WORKSAFE BC WORKERS COMPENSATION BOARD/BC	1,948,149.61
XEROX CANADA LTD.	494,386.80
XYLEM CANADA COMPANY	108,722.30
YARD-AT-A-TIME CONCRETE (1988) LTD.	228,982.89

City of Surrey**Schedule of Payments for Provision of Goods & Services**

For the Year Ended December 31 2014

SUPPLIER NAME	AGGREGATE AMOUNT PAID TO SUPPLIER (\$)
YELLOW PENCIL INC.	667,063.56
YMCA OF GREATER VANCOUVER	157,683.40
YOLLES PARTNERSHIP INC	105,253.58
YOUNG, ANDERSON BARRISTERS & SOLICITORS	51,814.69
ZAPPONE TRUCKING LTD.	49,851.18
ZEEMAC VEHICLE LEASE LTD.	32,834.32
ZEN TOWNHOMES LTD.	33,868.80
ZGF COTTER ARCHITECTS INC.	69,318.78
ZONDERVAN ASSOCIATES ENGINEERING LTD.	79,993.99
PAYMENTS TO SUPPLIERS WHO RECEIVED AGGREGATE PAYMENTS EXCEEDING \$25,000	570,479,162.37
CONSOLIDATED TOTAL PAID TO SUPPLIERS WHO RECEIVED AGGREGATE PAYMENTS OF \$25,000 OR LESS	12,444,546.53

The City prepares the Schedule of Suppliers of Goods or Services based on actual disbursements processed through its Financial System. This provides assurance on completeness as the reported amounts are reconciled to the financial system payment register and electronic funds transfer records. The Schedule of Suppliers of Goods or Services is prepared on a "cash basis". This total figure will vary significantly from the expenditures shown on the consolidated financial statements that are prepared on a consolidated basis using the accrual method of accounting due to various factors including:

- Timing differences between the cash basis and accrual method;
- There are payments that are not considered expenditures including payments for assets, other taxing authorities, and debt principal repayments;
- There are expenditures which do not involve an actual cash disbursement (in addition to accruals), for example some grants and lease-in-kind as these are offset by related revenues;
- The Schedule of Suppliers of Goods or Services excludes the Surrey Public Library, Surrey City Development Corporation, Surrey Homelessness & Housing Society and employee expenses included in the Schedule of Remuneration and Expenses; and,
- There are expenditures which are externally recovered, these recoveries are recorded against expenditures on the consolidated financial statements.

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, 2014

ORGANIZATION	AMOUNT
PHOENIX DRUG & ALCOHOL RECOVERY AND EDUCATION SOCIETY	502,500.00
LOWER FRASER VALLEY EXHIBITION ASSOCIATION	414,000.00
SURREY CRIME PREVENTION SOCIETY	88,100.00
UNIVERSITY OF BRITISH COLUMBIA	80,000.00
CLOVERDALE CURLING CLUB	30,000.00
PAYMENTS FOR GRANTS RECEIVING AGGREGATE PAYMENTS EXCEEDING \$25,000	\$ 1,114,600.00
CONSOLIDATED TOTAL GRANTS RECEIVING AGGREGATE PAYMENTS OF \$25,000 OR LESS	\$ 344,993.81

City of Surrey
Schedule of Lease-in-kind
For the year ended December 31, 2014

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